

2026



BUDGET



Grand Old West Days Rodeo, Photographed by Michael Magill Photography

Moffat County... Colorado's Great Northwest

Updated and Adopted December 9, 2025



Acknowledgements

Finance

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Thank you to all Department Heads, Elected Officials, and employees who provided information for the successful compilation of the 2026 Budget.

MOFFAT COUNTY VISION STATEMENT

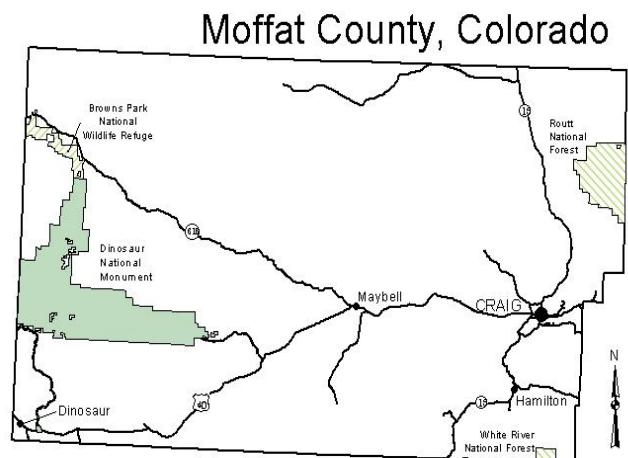
**“Leading the way to excellence
in serving the citizens of Moffat
County.”**

MOFFAT COUNTY MISSION STATEMENT

**“To improve the quality of life in
Moffat County by providing
essential services through and
with leadership, teamwork, and
integrity.”**

**We serve
The people
Of Moffat County**

Our customers are the
people throughout



Moffat County. This includes the employees who serve beside us.

Our service is our only product. Our responsibility is to deliver this product as courteously, responsively, and cost-effectively as we can.

Moffat County provides each of us an equal opportunity and a harassment free environment. This environment ensures open communication, the free exchange of ideas and concepts, empowering each of us to contribute to Moffat County to the full extent of our ability.

Moffat County, Colorado

2026 Budget

Elected Officials

Board of County Commissioners	Tony Bohrer Donald Broom Melody Villard
Clerk and Recorder	Stacy Morgan
Treasurer and Public Trustee	Robert Razzano
Assessor	Larona McPherson
Sheriff	Chip McIntyre
District Attorney	Matt Karzen
Coroner	Jesse Arthurs
Surveyor	William Baker

Appointed Officials

County Attorney	Max Salazar
Development Services	Neil Binder
Emergency Management	Todd Wheeler
Fairgrounds/Cemetery	Kyler Scott
Finance	Catherine Nielson
Grounds/Parks & Rec/Freeman	Neil Binder
Housing Authority	Suzanne Hope
Human Resources	Rachel Bower
Human Services	Kristin Grajeda
Information Technology	Mason Siedschlaw
Library	Keisha Bickford
Natural Resources	Jeff Comstock
Pest Management	Jesse Schroeder
Public Health	Sarah Copeland
Road Maintenance	Dan Miller
Veteran's Service Officer	Vacancy
Youth Services	Tara Wojtkiewicz

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Board of Moffat County Commissioners
Tony Bohrer · Melody Villard · Donald Broom
District 1 District 2 District 3
(970) 824-5517 · FAX (970) 824-9191

2026 BUDGET MESSAGE

Submitted herein is the Moffat County Budget for 2026. The 2026 Budget is created through a compilation of figures submitted by elected officials, department heads, and boards. This budget is balanced as required by Colorado law C.R.S. 29-1-103(2). In addition to the Moffat County Budget are the budgets for the component units, where the Moffat County Board of Commissioners either serves as the Board of Directors or appoints the Board of Directors for the entities.

THE INCLUSION OF THE MEMORIAL HOSPITAL BUDGET WITHIN THE COUNTY BUDGET

The Memorial Hospital is a legally separate organization, not operated by the Board of County Commissioners pursuant to CRS 25-3-304. The County Commissioners appoint the Board for The Memorial Hospital, and The Memorial Hospital is a component unit of the county, so that The Memorial Hospital's budget is included with the County's budget.

BUDGET SUMMARY

The budget document is submitted as a one-year operating plan setting forth the required and discretionary expenditures for public service. In order to balance the budgeted expenditures, the fund balance reserves beyond expected revenues are used from previous years.

The 2026 Moffat County Budget totals \$148,151,440, which is \$6,264,546 or 4.42% more than the 2025 budget of \$141,886,893. The budget is funded with revenue estimates and anticipated fund balances.

The Memorial Hospital, as an enterprise, is the county's largest component unit budget. The 2026 Memorial Hospital Budget totals \$88,936,202, an increase of 4.14% or \$3,533,408 more than their 2025 budget of \$85,402,794. The remaining Moffat County Budget, without the Memorial Hospital component unit, is \$59,215,238, an increase of \$2,731,139 or 4.84% more than the 2025 budget of \$56,484,099. This increase is largely due to Capital Project expenses and rising personnel costs.

HISTORIC SPENDING

Below is the historical spending since 2020 for both the Hospital and County.

	Hospital	County	Total
2025 (estimated)	\$85,402,794	\$59,215,238	\$144,618,032
2024 (actual)	\$77,672,676	\$44,382,516	\$122,055,192
2023 (actual)	\$69,172,815	\$40,909,839	\$110,082,654
2022 (actual)	\$71,972,180	\$42,276,637	\$114,248,817
2021 (actual)	\$70,995,429	\$39,732,541	\$110,727,970
2020 (actual)	\$70,388,305	\$34,892,862	\$105,281,167

FACTORS INFLUENCING THE 2026 BUDGET DEVELOPMENT

In order to determine expenditure levels, historic trends and projections have been made while incorporating expenditure management to afford services.

Personnel: As of July 2025, the Consumer Price Index is at 2.70%. With declining revenue forecasts, the Board of Commissioners continues to review the cost of living, as to what can be afforded, for 2026 and future budget years. Due to budget constraints, cost-of-living adjustments to the employees have occurred 6 times since 2016.

Year	County Employee	CPI
2016		2.80%
2017	2%	3.40%
2018		2.70%
2019		1.92%
2020	3%	1.95%
2021	1%	3.20%
2022	1%	8.50%
2023**	10%	4.70%
2024	3%	2.90%
2025*		2.70%
Totals:	20%	34.77%

**Salary Survey Increase was Varied using average
*Half Year Estimate

Operating: Moffat County's budget consists of limited increases in operating expenses, mainly due to utility and fuel costs for those budgets affected.

Capital: Moffat County's Capital Improvement Plan (CIP) is based on scoring mechanisms to identify the highest replacement need from usage. For example, equipment or older vehicles that may have useful life due to low miles or hours may not be in high need of replacement and will stay on the rotation until the equipment or vehicle is scored for the highest replacement need. This method ensures that citizens have the best use of tax dollars. In addition, projected road improvements and maintenance have been reduced due to a lack of funds for those improvement needs.

REVENUE

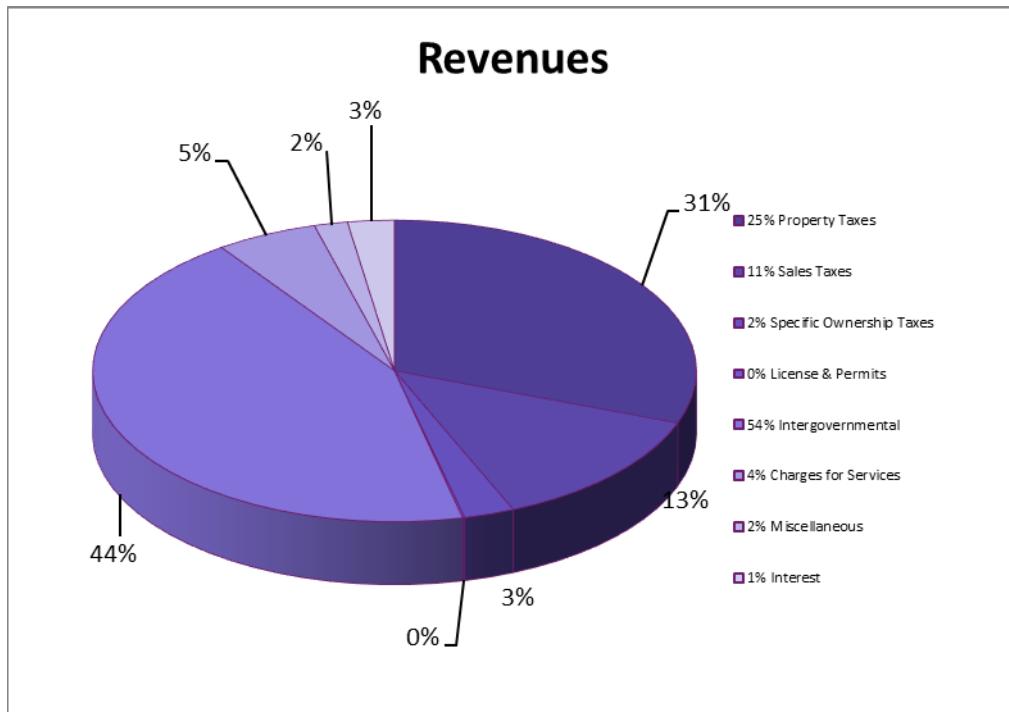
The 2026 budget includes the following decrease projections:

Severance Tax: Oil and Gas severance taxes paid by the state. Due to HB 24-1413 passing, the forecast for 2026 is unknown, and the County will continue to budget modestly.

Interest rate: The Federal Reserve lowered interest rates once for a total of .7% in 2025. We will continue to budget modestly due to the unpredictability of the economy.

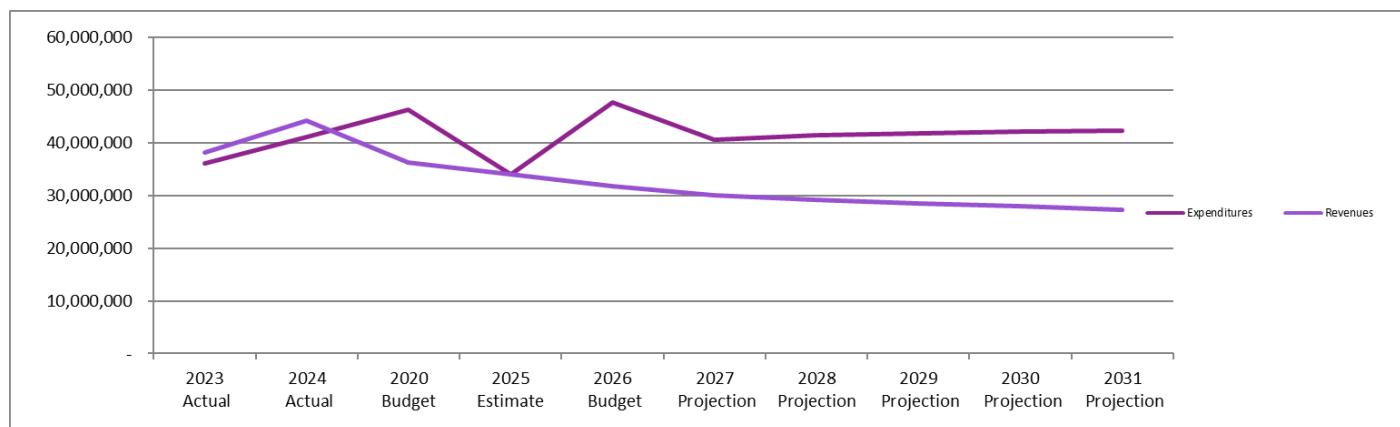
REVENUE TRENDS FOR THE COUNTY (DOES NOT INCLUDE HOSPITAL)

In order to determine the revenues available for the future, **in a natural resource-based economy**, 5-year projections for revenues and budgetary costs have been used beyond the 2026 budget.



Due to the 5-year projections, the funds identified of most concern include: General, Road & Bridge, Airport, Library, Senior Citizens, Jail, Human Services, and Public Health. These funds are highly dependent on property tax, sales tax, and intergovernmental revenue streams. Due to the uncertainty of a natural resource-based economy, these areas may change from one year to the next.

Utilizing 5-year projections, the funds of top concern are realigned through the budget process to keep within the county's policy of 60 days cash on hand to provide services.



The areas of revenue and expense are identified in the chart to follow:

2026 MOFFAT COUNTY FUNDS OF TOP CONCERN

Funds Include: General, Road & Bridge, Airport, Library, Senior Citizens, Jail, Human Services and Public Health.

Moffat County

2026 Budget

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	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Long Term Financial Forecasting				
						2027 Projection	2028 Projection	2029 Projection	2030 Projection	2031 Projection
Property Taxes	8,730,842	9,340,832	8,385,062	8,204,030	9,067,262	8,190,690	7,433,073	6,751,217	6,137,547	5,585,245
Sales Taxes	6,384,471	5,793,082	3,628,975	3,686,890	3,826,879	3,826,879	3,826,879	3,826,879	3,826,879	3,826,879
Specific Ownership Taxes	980,985	1,021,131	800,000	871,161	800,000	800,000	800,000	800,000	800,000	800,000
License & Permits	90,916	70,900	30,500	74,173	31,558	31,558	31,558	31,558	31,558	31,558
Intergov emmental	15,376,915	19,878,505	17,641,884	13,559,865	13,013,902	12,214,484	12,159,844	12,105,451	12,051,308	11,997,416
Charges for Services	1,779,233	1,979,373	1,384,500	1,657,870	1,611,000	1,611,000	1,611,000	1,611,000	1,611,000	1,611,000
Miscellaneous	1,525,146	1,379,907	597,798	1,156,681	528,568	461,583	461,583	461,583	461,583	461,583
Interest	1,434,615	1,914,259	436,000	1,497,926	740,000	740,000	740,000	740,000	740,000	740,000
Transfers In	1,931,373	2,750,166	3,276,744	3,276,744	2,162,856	2,191,392	2,217,308	2,208,908	2,373,806	2,256,177
Fund Balance Used	-	-	10,110,609	1,884,202	16,033,050	10,598,674	12,301,478	13,395,135	14,202,453	15,124,128
Total Revenue	38,234,497	44,128,155	46,292,072	35,869,541	47,815,075	40,666,260	41,582,723	41,931,731	42,236,134	42,433,985
Personnel Expenditures	16,270,845	16,178,074	19,685,009	16,609,368	21,658,745	21,802,010	22,020,031	22,247,048	22,469,518	22,706,908
Operating Expenditures	12,325,345	12,877,425	14,101,590	10,920,423	13,687,483	13,544,127	14,737,262	14,807,738	14,878,796	14,956,437
Capital Expenditures	4,353,675	8,105,833	7,945,606	1,898,620	7,729,812	1,810,433	1,303,978	1,347,538	1,194,798	1,192,634
Transfers Out	3,192,772	4,006,751	4,538,369	4,538,369	4,722,589	3,481,190	3,502,853	3,500,908	3,664,522	3,549,506
Fund Total Expenditures	36,142,637	41,168,082	46,270,573	33,966,779	47,798,628	40,637,760	41,564,123	41,903,231	42,207,634	42,405,485
Beginning Fund Balance	41,458,541	43,550,404	46,510,480	46,510,480	46,529,039	30,512,436	19,942,262	7,659,384	(5,707,251)	(19,881,204)
FB Savings	2,091,862	2,960,073		1,902,762	16,447	28,500	18,600	28,500	28,500	28,500
(FB Used)			(10,089,109)	(1,884,202)	(16,033,050)	(10,598,674)	(12,301,478)	(13,395,135)	(14,202,453)	(15,124,128)
Ending Fund Balance	43,550,404	46,510,480	36,421,371	46,529,039	30,512,436	19,942,262	7,659,384	(5,707,251)	(19,881,204)	(34,976,832)
Restricted Reserves	7,370,199	7,520,100	6,719,388	7,431,842	6,345,410	6,324,076	2,303,819	2,032,647	1,765,265	1,490,024
Non-spendable	1,869,058	1,528,966	1,800,000	834,206	834,206	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Committed Reserves	5,507,707	5,880,743	6,751,477	5,561,758	7,452,509	7,389,680	7,804,364	7,865,214	7,924,563	(18,073,395)
Assigned Reserves	9,384,405	10,332,551	6,566,800	12,686,756	6,232,389	882,637	(4,061,132)	(9,173,555)	(14,282,946)	(19,643,460)
Unassigned Reserves	19,419,034	21,248,121	14,583,706	20,014,477	9,647,922	4,095,870	362,334	(7,681,556)	(16,538,085)	0
% Cash on Hand	120%	129%	83%	139%	66%	35%	11%	-24%	-61%	-100%
Days Operating Cash on Hand	438	471	301	507	241	128	41	-89	-224	-366

BUDGET STRATEGIES

The county continues to take a budget approach of prioritizing available revenues and using them in the most productive way, addressing current or anticipated fiscal constraints, and getting the best results for the money available within service level demands.

STRATEGIES TO INCREASE REVENUES

Economic and societal challenges affecting Moffat County's future will continue to place increased pressure on the Board of County Commissioners. The following strategies have been developed to address the future of Moffat County:

- ▶ Provide proactive and positive influence for impacts and issues known at both the state and federal levels to support Moffat County's natural resources and access to public lands.
- ▶ Cooperation with other governments, districts, and entities that have similar needs or vision in order to foster economic development and quality of life in Moffat County.
- ▶ Use restricted revenues, such as Conservation Trust (lottery dollars that must be used on parks and recreation), to enhance recreational opportunities and attract potential residents.
- ▶ Use existing county resources, assets, employees, and dollars to further the economic future of Moffat County while emphasizing and enhancing growth and diversification for our local economy.

POLICIES THAT AFFECT THE BUDGET

The Board of County Commissioners has adopted policies to allow for the cash flow needed to provide services as well as strengthen the county's future through long-term forecasting and dedicated reserves. The following policies are included in this budget:

The current budget is adjusted when long-term budget forecasting indicates shortfalls.

Align cash flow from reserves to fund services.

- ▶ Reducing most funds to 60 days and realigning the remaining funds for a cash reserve, while abiding by statutory requirements and best practice recommendations for the county to keep a good bond rating, allows for more funds available to provide the services to the citizens with declining revenues. The reduction from this adjustment utilizes fund balances and also reduces transfer amounts needed from the General Fund that subsidizes the Senior Citizens (bus and meals) and Jail Funds.
- ▶ The remaining reserves have restrictions on use through a budget policy, such as a capital reserve and a counter-cyclical reserve for those funds that are most affected in an economic downturn for recovery.

The current budget is used to determine future budget needs by applying reasonable expectations of how costs and revenues will change under typical circumstances for long-term budget forecasting.

- ▶ Revenues are based on historical trends.
- ▶ Expenditures are in three categories and are based on the Consumer Price Index and historical trends.
 - Personnel: Wages, longevity, retirement, health, dental, vision, workers' compensation, and life insurance benefits.
 - Operating: Remaining expenses other than personnel and capital.

- Capital: Capital Improvements or Projects to maintain and rotate equipment needs according to the CIP 10-year plan.

One-time revenues cannot be applied to long-term expenses.

- ▶ One-time revenues are revenues received beyond the revenues projected in the budget; as such, they should not be used for ongoing expenses such as personnel and operating.
- ▶ One-time revenues are either committed to the future through the reserves or through one-time expenses.
- ▶ One-time expenses are programs, services, or capital that is only spent in a particular year and are not ongoing in nature.

Counter-cyclical reserve to sustain through unexpected revenue shortfall years.

- ▶ Funds that receive major funding sources such as property tax, sales tax, and highway user tax fees will have a counter-cyclical reserve. For the 2025 budget, the funds with counter cyclical reserves are General, Road & Bridge, and Human Services. The reserve may be utilized under the following conditions:
 - If a major revenue source decreases 5% within a given year, after the budget is adopted, the funds can be used to offset revenue declines. Budgets must be adjusted to replenish the reserve within 2 years after use.
 - Continued revenue shortfalls will result in budgetary realignment to compensate for the decline in revenue.

Capital Reserves.

In order to maintain assets and assist with the Capital Improvement Plan, the following process is utilized:

- ▶ Sale of assets in a prior year is placed in the capital reserve for future use in the fund where the transaction occurred.
- ▶ Budgetary savings from unspent capital are also placed in the capital reserve for future use in the fund where the savings occurred.
- ▶ One-time revenues, outside of one-time expenses designated by the Board of Moffat County Commissioners, are for future capital reserve use in the fund where the one-time revenues occurred.

COUNTY FUNDS

Moffat County's Budget contains 23 funds. Summary figures for each fund can be found in the fund summaries throughout the budget. These summaries contain the revenues, expenditures, and the available fund balance.

GENERAL FUND

As the name implies, this is the fund that receives undesignated revenues, which can be budgeted for any appropriate county purpose. This fund finances the majority of the traditional services associated with county government. Most of the budget deliberations center around this fund since it provides resource allocation flexibility. This fund supports 40 departments. It is necessary to review each department's situation in some detail to determine what is happening in 2026.

The General Fund has seen a decrease due to a salary increase, utilities, and fuel, and the transfer out to the lease purchase fund for the courthouse bond payment. The yearly payment averages \$1.2 million and is supported through the 1997 voter-amended sales tax to utilize .75 of the 2% sales tax collected within Moffat County, the City of Craig, and the Town of Dinosaur to pay for the purpose of acquiring, constructing, equipping, furnishing, and maintaining capital projects.

OTHER COUNTY FUNDS

A great many of the county's programs are financed from sources outside of the General Fund. These funds have combined expenditures as well in excess of the General Fund budget. However, the nature of the revenue sources mandates that these monies can only be used for specific activities. Hence, they are budgeted and accounted for in separate funds.

A. ROAD & BRIDGE

The Road & Bridge Fund expenditures have increased due to fuel, utilities, and wages.

B. LANDFILL

The Landfill Fund remains relatively flat for 2026.

C. JAIL

The Jail Fund accounts for the operations of the County Jail and maintenance for the Public Safety Center. Expenditures have increased mainly due to increased utilities, maintenance, and wages.

D. HUMAN SERVICES

The Human Services Fund accounts for services provided to the citizens of Moffat County, which is primarily funded from State and Federal dollars.

E. PUBLIC HEALTH

The Public Health Fund, created pursuant to Colorado Revised Statutes 25-1-511(2), provides for preventive health by working in collaboration with the Board of Health and the Medical Officer. The intent of the department is the utilization of data to inform best practices to impact Social Determinants of Health and the safety and wellness of the residents of Moffat County.

F. CAPITAL PROJECT

The Capital Projects Fund accounts for major capital projects or one-time expenditures, funded by county-owned mineral revenue.

G. HEALTH AND WELFARE

The Health and Welfare Fund, an internal service fund, accounts for the county's self-funded health plan and employee benefits. Moffat County strives to balance the increasing cost of health care with providing affordable benefits to its employees.

H. LEASE PURCHASE FUND

The Lease Purchase Fund accounts for the payments of the certificate of participation and utility bonds. These payments total \$1,259,733 in 2026 for both the new courthouse project and the solar project.

Each fund has greater detail of the budget changes that affect the beginning and ending fund balances and are referenced throughout this document in each fund's summary pages.

A summary of all budgeted funds is on the following pages.

2025 - 2026 BUDGET COMPARISON

	Expenditures			Difference
	2025 Budget	2026 Budget		
General Fund:	\$ 24,175,097	\$ 24,946,983		\$ 771,886
Special Revenue Funds:				
Road & Bridge Fund	\$ 10,032,839	\$ 10,984,972	\$ 952,133	
Landfill Fund	\$ 1,075,766	\$ 949,353	\$ (126,413)	
Airport Fund	\$ 104,593	\$ 625,592	\$ 520,999	
Emergency 911 Fund	\$ 105,550	\$ 105,550	\$ -	
Conservation Trust Fund	\$ 33,700	\$ 33,700	\$ -	
Library Fund	\$ 529,560	\$ 486,165	\$ (43,395)	
Senior Citizens Fund	\$ 332,260	\$ 340,838	\$ 8,578	
Telecommunications Fund	\$ 14,900	\$ 14,900	\$ -	
Moffat County Tourism Association	\$ 177,394	\$ 171,697	\$ (5,697)	
Jail Fund	\$ 3,432,122	\$ 3,823,593	\$ 391,471	
Human Services Fund	\$ 6,991,664	\$ 6,045,046	\$ (946,618)	
Public Health Fund	\$ 719,149	\$ 545,440	\$ (173,709)	
Museum Fund	\$ -	\$ -	\$ -	
Moffat County Local Marketing Dist.	\$ 416,770	\$ 447,454	\$ 30,684	
All Crimes Enforcement Teams	\$ 84,120	\$ 87,120	\$ 3,000	
Subtotal Special Revenue Funds:	\$ 24,050,386	\$ 24,661,420	\$ 611,033	
Capital Project Funds:				
Capital Projects Fund	\$ 229,159	\$ 685,539	\$ 456,381	
Subtotal Capital Project Funds:	\$ 229,159	\$ 685,539	\$ 456,381	
Debt Service Funds:				
Lease-Purchase Fund	\$ 1,261,625	\$ 1,259,733	\$ (1,892)	
Subtotal Debt Service Funds:	\$ 1,261,625	\$ 1,259,733	\$ (1,892)	
Internal Service Funds:				
Health & Welfare	\$ 5,733,343	\$ 6,365,993	\$ 632,650	
Internal Service	\$ 11,100	\$ 12,100	\$ 1,000	
Subtotal Internal Service Funds:	\$ 5,744,443	\$ 6,378,093	\$ 633,650	
Enterprise Funds				
Maybell Waste Water Treatment Facility	\$ 63,838	\$ 68,838	\$ 5,000	
Subtotal Enterprise Funds:	\$ 63,838	\$ 68,838	\$ 5,000	
Component Units:				
Housing Authority	\$ 931,746	\$ 1,186,826	\$ 255,080	
The Memorial Hospital	\$ 85,402,794	\$ 88,936,202	\$ 3,533,408	
Shadow Mtn Local Improvement Dist.	\$ 27,806	\$ 27,806	\$ -	
Subtotal Component Units:	\$ 86,362,346	\$ 90,150,834	\$ 3,788,488	
Total All Funds	\$ 141,886,893	\$ 148,151,440	\$ 6,264,546	4.42%

2026 FUNDS AVAILABILITY PROJECTIONS

Moffat County

2026 Budget

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W/O Hospital

		Beginning Fund Balance	Proposed Revenues	Proposed Expenditures	Ending Fund Balance	Fund Balance Designation		
						Nonspendable Restricted	Committed Assigned	Unassigned
General Fund:		\$ 28,534,734	\$ 14,905,278	\$ 24,946,983	\$ 18,493,030	\$ 3,742,925	\$ 5,102,183	\$ 9,647,922
Special Revenue Funds:								
Road & Bridge Fund		\$ 11,346,488	\$ 6,591,100	\$ 10,984,972	\$ 6,952,616	\$ 834,206	\$ 6,118,410	\$ -
Landfill Fund		2,100,128	731,400	949,353	1,882,175	250,000	1,632,175	-
Airport Fund		419,960	642,039	625,592	436,407	-	436,407	-
Emergency 911 Fund		836,802	106,000	105,550	837,252	837,252	-	-
Conservation Trust Fund		172,180	38,000	33,700	176,480	176,480	-	-
Library Fund		543,419	375,467	486,165	432,721	-	432,721	-
Senior Citizens Fund		323,208	327,785	340,838	310,155	-	310,155	-
Telecommunications Fund		247,402	-	14,900	232,502	232,502	-	-
Moffat County Tourism Association Fund		206,664	146,502	171,697	181,468	181,468	-	-
Jail Fund		2,568,814	2,539,800	3,823,593	1,285,021	-	1,285,021	-
Human Services Fund		1,603,608	5,882,359	6,045,046	1,440,921	1,440,921	-	-
Public Health Fund		1,188,808	545,440	545,440	1,188,808	1,188,808	-	-
Museum Fund		-	-	-	-	-	-	-
Moffat County Local Marketing District		447,454	-	447,454	(0)	(0)	-	-
All Crimes Enforcement Team		306,728	300	87,120	219,908	219,908	-	-
Subtotal Special Revenue Funds:		\$ 22,311,663	\$ 17,926,192	\$ 24,661,420	\$ 15,576,434	\$ 5,361,545	\$ 10,214,889	\$ -
Capital Project Funds:								
Capital Projects Fund		\$ 2,893,248	\$ 75,000	\$ 685,539	\$ 2,282,708	\$ -	\$ 2,282,708	-
Subtotal Capital Project Funds:		\$ 2,893,248	\$ 75,000	\$ 685,539	\$ 2,282,708	\$ -	\$ 2,282,708	\$ -
Debt Service Funds:								
Lease-Purchase Fund		\$ 1,397,186	\$ 1,259,733	\$ 1,259,733	\$ 1,397,186	1,397,186	\$ -	\$ -
Subtotal Debt Service Funds:		\$ 1,397,186	\$ 1,259,733	\$ 1,259,733	\$ 1,397,186	1,397,186	\$ -	\$ -
Internal Service Funds:								
Health & Welfare		\$ 1,357,391	\$ 6,423,147	\$ 6,365,993	\$ 1,414,545	110,000	\$ 1,304,545	\$ -
Internal Service		98,996	10,350	12,100	97,246	66,637	30,609	-
Subtotal Internal Service Funds:		\$ 1,456,388	\$ 6,433,497	\$ 6,378,093	\$ 1,511,792	176,637	\$ 1,335,155	\$ -
Enterprise Funds								
Maybell Waste Water Treatment Facility		\$ 515,093	\$ 37,102	\$ 68,838	\$ 483,357	\$ 222,815	\$ 260,542	\$ -
Subtotal Enterprise Funds:		\$ 515,093	\$ 37,102	\$ 68,838	\$ 483,357	\$ 222,815	\$ 260,542	\$ -
Component Units:								
Housing Authority		\$ 2,443,531	\$ 1,085,195	\$ 1,186,826	\$ 2,341,900	20,000	\$ 2,321,900	\$ -
The Memorial Hospital		19,470,915	89,992,873	88,936,202	\$ 20,527,586	-	20,527,586	-
Shadow Mtn Local Improvement District		198,417	31,000	27,806	201,611	201,611	-	-
Subtotal Component Units:		\$ 22,112,863	\$ 91,109,068	\$ 90,150,834	\$ 23,071,097	\$ 221,611	\$ 22,849,486	\$ -
Total All Funds		\$ 79,221,174	\$ 131,745,870	\$ 148,151,440	\$ 62,815,603	\$ 11,122,718	\$ 42,044,963	\$ 9,647,922

59,750,259 41,752,997 59,215,238 42,288,017 11,122,718 21,517,377 9,647,922

BASIS OF ACCOUNTING & BUDGETING

The basis of accounting refers to the point at which revenues, expenditures, or expenses are recognized in the accounts and reported in the financial statements.

Moffat County uses the modified accrual basis of accounting for all governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" revenue means collectible within the current period or soon enough thereafter (60 days) to be used to pay liabilities of the current period. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that principal and interest on general long-term debt and compensated absences are recorded only when payment is due.

Moffat County uses the accrual basis of accounting for all proprietary and fiduciary funds. Under the full accrual basis, revenues are recognized when earned, and expenses are recognized when incurred, regardless of the timing of the related cash flows.

Moffat County adheres to the provisions of the Local Government Budget Law of Colorado as set forth in Colorado Revised Statutes (C.R.S. 29-1-101 et seq.) in preparing its budget for the fiscal year, which begins January 1 and concludes December 31. The adopted budget is balanced with expenditures not exceeding anticipated revenues and beginning fund balances.



Moffat County, located in the northwest corner of Colorado, is centrally located between:

- Denver, Colorado
- Salt Lake City, Utah
- Rock Springs, Wyoming
- Grand Junction, Colorado

A low-cost living, agriculture, and natural resource community with homegrown talent that offers an abundance of access to public land within the county's 4,751 square miles, appealing to a variety of outdoor interests within its spectacular, untamed scenery for the recreation enthusiast. Recreation, agriculture, and open lands create a quality-of-life combination for those who work, live, and play in Moffat County.

Transportation: Moffat County intersects US Highway 40 and Colorado Highway 13. Craig-Moffat County Airport offers 5,606 ft. x 100 ft. of asphalt runway rated for single wheel gear and dual wheel gear aircraft and helipads.

Recreation: Hiking, fishing, 4-wheeling, rafting, camping, birding, hunting, and wildlife viewing are some of the recreation activities within the many treasures of Moffat County.



Our Treasures:

- *Browns Park*
- *Dinosaur Monument*
- *Museums*
- *Ancient Canyons*
- *Pioneer History*
- *Wildlife*
- *Sand Wash Basin Wild Horses*
- *Public Lands*



Community Strengths: Yampa Valley Electric Co-op has recently taken on a broadband project within Moffat County. This project offers great benefits not only to the current businesses but to those looking to relocate to the culture that Moffat County has to offer.

Colorado Northwestern Community College offers various associate degrees, job training, and hands-on learning through automotive, cosmetology, and nursing degrees.

Memorial Regional Health offers a hospital, Rapid Care walk-in clinic, multi-specialty medical clinics, and a rehabilitation center.

Business Investments and Opportunities: Business incentives and opportunities for those interested in investing in Moffat County's rural and vast area are available.

Northwest Colorado welcomes relocating businesses and new industries.

In addition to an agricultural background, Moffat County historically has had coal mining supporting its local power plant as part of the local economy.



One of the world's outstanding collections of Western Americana is housed in the Museum of Northwest Colorado. Cowboy gear dating to the early 1800s has been featured in numerous publications.

Settlers moved into the area in the 1800s. Earlier tribes left records of their existence with petroglyphs in various sites. Events that take place during the summer months continue to pass on old west traditions to community members and visitors to Craig.

Newcomers and visitors to Northwest Colorado enjoy western hospitality and a friendly way of life.

Moffat County is a lifetime experience, a place where people can live, work, and play.

MOFFAT COUNTY... COLORADO'S GREAT NORTHWEST.

Financial Policies

PURPOSE

Moffat County takes its responsibility as trustee of public funds very seriously: we believe we must utilize our resources wisely to continue to provide quality services to our constituents and to build and maintain infrastructure that will meet present and future needs. This policy is a guide to achieve the financial stability necessary, through short- and long-range planning, to improve the County's financial condition.

AUDITING AND FINANCIAL REPORTING

Moffat County contracts for an independent audit report that is performed annually in accordance with Colorado Law (C.R.S. 29-1-603).

The County utilizes Munis (Tyler Technologies) for its accounting system, in accordance with Colorado Law (C.R.S. 30-11-121)

The County's financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing (GAAP) for state and local governments through its pronouncements (Statements and Interpretations).

County financial reports referencing the revenue and expenditures compared to the budget are submitted to the Moffat County Board of Commissioners on a monthly and quarterly basis as needed. Variances from adopted budgets within departments will require review by the Moffat County Board of Commissioners.

BASIS OF ACCOUNTING & BUDGETING

The basis of accounting refers to the point at which revenues, expenditures, or expenses are recognized in the accounts and reported in the financial statements.

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Moffat County uses the accrual basis of accounting for all proprietary and fiduciary funds. Under the full accrual basis, revenues are recognized when earned and expenses are recognized when incurred, regardless of the timing of the related cash flows.

Moffat County adheres to the provisions of the Local Government Budget Law of Colorado as outlined in Colorado Revised Statutes (C.R.S. 29-1-101 et seq.) in preparing its budget for the fiscal year, which begins January 1 and concludes December 31. The adopted budget is balanced with expenditures not exceeding anticipated revenues and beginning fund balances.

FUNDS

The County uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions and activities. A fund is a separate accounting entity with a self-balancing set of accounts. A basic principle of Generally Accepted Accounting Principles (GAAP) is that the actual number of funds used by a governmental entity should be kept at a minimum to avoid the creation of an inefficient financial system. Moffat County's financial transactions are reported in 23 individual funds in order to meet the operational needs and legal restrictions for those funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses.

In accordance with the Governmental Accounting Standards Board (GASB), the County's governmental fund types are:

General Fund: The General Fund is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in another fund.

Special Revenue Funds: Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The County's Special Revenue Funds are: Airport, Conservation Trust, Emergency 911, Human Services, Jail, ACET, Landfill, Library, Moffat County Local Marketing District, Moffat County Tourism Association, Public Health, Road & Bridge, Senior Citizens, and Telecommunications.

Capital Project Fund: The Capital Project Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital project funds exclude those types of capital-related outflows financed by proprietary funds or for assets that are held in trust for individuals, private organizations, or other governments.

Debt Service Funds: The County's Lease-Purchase Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Internal Service Funds: Are funds that may be used to account for activities that the governmental entity provides goods or services to other funds or activities of the primary government or its component units on a cost reimbursement basis. The County's Internal Service Funds are: Health & Welfare and Internal Service.

Enterprise Funds: Any funds that may be used to report any activity for which a fee is charged to external users for goods or services. The Maybell Sanitation Waste Water Treatment Fund is accounted for as an Enterprise Fund.

Agency Funds: Are funds used by a governmental entity to report assets that are held in a custodial relationship.

Component Units: Component units are legally separate organizations for which elected officials of the primary government are financially accountable. Financial accountability exists if the primary government appoints a voting majority of a component unit's governing body. The Moffat County Board of County Commissioners either serves as the Board of Directors or appoints the Board of Directors for component units. The County's Component Units are: Housing Authority, The Memorial Hospital, and the Shadow Mountain Local Improvement District.

FUND BALANCE DESIGNATION

In accordance with Governmental Accounting Standards Board (GASB) Statement 54, Moffat County has listed each fund balance with the following classifications depicting the relative strength of the constraints that control how specific amounts can be spent:

- **Non-spendable** fund balance includes amounts that are not in a spendable form (inventory, for example) or are required to be maintained intact (the principal of an endowment fund, for example).
- **Restricted** fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers (for example, grant providers), constitutionally, or through enabling legislation (that is, legislation that creates a new revenue source and restricts its use). Effectively, restrictions may be changed or lifted only with the consent of resource providers.
- **Committed** fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

- **Assigned** fund balance comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- **Unassigned** fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

RESERVES

Reserves are set within statutory requirements and best practice recommendations for the County to obtain budget stabilization, maintain a good bond rating, and align cash flow to provide the services to the citizens. Reserves are designated through the budget process.

- Emergency Reserve: The County maintains an emergency reserve of not less than 3% of fiscal year spending pursuant to Article X, Section 20 of the Colorado Constitution. Emergency reserves shall only be accessed when the Board of County Commissioners have declared an emergency by resolution and after the General Fund budgeted contingency is exhausted in accordance with Colorado Revised Statutes (C.R.S. 29-1-111 & 29-1-112). The reserves must be replenished within the next budget year to the required level of 3% per fiscal year.
- Operating Reserves: The County will set a 60-day operating reserve (16.67%) of the annual ongoing expense, at the County's discretion, to allow for cash flow within these funds to ensure that obligations can be met as they become due.
- Counter-cyclical Reserves: In order to bridge unforeseen funding gaps, a Counter-cyclical Reserve will be applied to the funds that are affected by the following major revenues: property tax, sales tax, and highway user tax fees. The reserve may be utilized under the following conditions:
 - If a major revenue source decreases 5% within a given year after the budget is adopted, the funds can be used to offset revenue declines. Budgets must be adjusted to replenish the reserve within 2 years after use.
 - Continued revenue shortfalls will result in budgetary realignment to compensate for the decline in revenue.
- Capital Reserve: A Capital Reserve is set aside in order to prepare for the life cycles of facilities, equipment, and infrastructure in accordance with the replacement schedule of the Capital Improvement Plan. Capital Reserves are designated in the following funds: General, Road & Bridge, and Landfill. The reserve is created through the following methods:
 - Sale of assets in a prior year is placed in the capital reserve for future use in the fund where the transaction occurred.
 - Budgetary savings from unspent capital are also placed in the capital reserve for future use in the fund where the savings occurred.
 - One-time revenues, outside of one-time expenses designated by the Board of Moffat County Commissioners, are for future capital reserve use in the fund where the one-time revenues occurred.

General Fund: Due to high dependence on property tax, the General Fund, as the County's primary operating fund, maintains a fund balance of at least 30% per year for cash flow purposes. The 30% reserve is a combination of the reserves listed above.

LONG-TERM FINANCIAL PLAN (currently being drafted)

The Long-Term Financial Plan (LTFP) combines financial forecasting with strategizing, which considers future scenarios and helps governments navigate challenges. The yearly budget process is used to achieve the LTFP.

Forecasting of five-year expenditure, revenue, and capital needs is used in the LTFP. Strategies are developed to achieve and maintain financial balance within the LTFP. The LTFP will be updated before the budget process. Projections are made on such factors as:

- Consumer Price Index
- Population and demographic trends
- Historic financial trends
- On-going and one-time expenses and revenues
- Economic planning

BUDGET

The budget document is a one-year financial plan for the County. In order to maintain financial stability, the current budget is based on 5-year projections for revenues and expenditures as described in the LTFP. Expenditures are projected from historical inflationary experience. Revenues are based on historical trends. When these projections indicate shortfalls, the current budget year is adjusted in anticipation of the shortfalls. The resource alignment tool will be the method to approach any necessary service level adjustments. Through the use of resource alignment, county services and their costs are identified. Utilizing resource alignment allocates the County's resources not just for mandated services but also to services identified as the greatest value to the community. The level of services that are mandated may be adjusted through the resource alignment process, which may cause a delay in services.

Expenditures are in three categories. Personnel and Operating expenses are "ongoing" expenses, while capital is a "one-time" expense.

- Personnel: Wages, longevity, retirement, workers' compensation, health, dental, vision, and life insurance benefits.
- Operating: Remaining expenses other than personnel and capital.
- Capital: Capital Improvements or Projects to maintain and rotate equipment needs according to the CIP 10-year plan.

The County's budget process is in alignment with the following Department of Local Affairs Local Budget Calendar.

LOCAL GOVERNMENT BUDGET CALENDAR

The budget calendar is a general listing of the deadlines for the budget, for an audit, and for the property tax certification process. Some deadlines are not statutory, but reflect good budgeting practices. For details on the applicable statutes listed below, please refer to the most current Colorado Revised Statutes ("C.R.S.")

DATE	EVENT / ACTIVITY
1-Jan	Start of Fiscal Year; begin planning for the budget of the next year.
10-Jan	Deadline for assessor to deliver tax warrant to county treasurer (C.R.S 39-5-129.)
31-Jan	A certified copy of the adopted budget must be filed with the Division. (C.R.S 29-1-113(1)). - If a budget is not filed, the county treasurer may be authorized to withhold the local government's tax revenues.
10-Feb	The Division sends a notification to local governments whose budgets have not been filed with the Division.
1-Mar	The U.S. Bureau of Labor Statistics releases the Consumer Price Index (the "CPI") for the Denver/Boulder area. This annual percent change is used with "local growth" to calculate "fiscal year spending" and property tax revenue limitations of TABOR. (Article X, Sec. 20, Colo. Const.)
15-Mar	The Division will authorize the county treasurer to withhold tax revenues until a certified copy of the budget is filed with the Division.

31-Mar	Deadline to request exemption from audit. (C.R.S 29-1-604(3)) Contact the Local Government Audit Division, Office of the State Auditor (303)869-2800. The Division notifies local governments of its determination that the entity has exceeded the statutory property tax revenue limit (the "5.5%" limit).
30-Jun	Deadline for the auditor to submit the audit report to local government governing body. (C.R.S 29-1-606(a)(1))
31-Jul	Deadline for submitting the annual audit report to the Office of the State Auditor. (C.R.S 29-1-606(3)) Deadline for the request for extension of the audit. (C.R.S 29-1-606(4)) - If an audit is required but has not been filed, the county treasurer may be authorized to withhold the local government's tax revenue -
	Assessors certify to all taxing entities and to the Division of Local Government the total new assessed and actual values (for real and personal property) used to compute the statutory and TABOR property tax revenue limits. (C.R.S 39-5-121 (2)(b) and 39-5-128.)
25-Aug	If applicable, upon receipt of the Certification of Valuation, submit to the Division certifications of service impact from increased mining production and/or from increased valuation due to previously exempt federal property that has become taxable. Certifications of impact are required if the value is to be excluded from the tax revenue limit. If applicable, apply to the Division for authorization to exclude from the limit the assessed valuation attributed to new primary oil or gas production from any producing land or leaseholds.
15-Oct	The budget officer must submit the proposed budget to the governing body. (C.R.S. 29-1-105) The governing body must publish "Notice of Budget" upon receiving the proposed budget. (C.R.S. 29-1-106(1))
1-Nov	Deadline for submitting applications to the Division for an increased levy pursuant to 29-1-302, C.R.S., and applications for exclusion of assessed valuation attributable to new primary oil or gas production from the 5.5% limit pursuant to (C.R.S. 29-1-301 (1)(b))
10-Dec	Assessors' changes in assessed valuation will be made only once by a single notification (re-certification) to the county commissioners or other body authorized by law to levy property tax, and to the DLG. (C.R.S. 39-1-111(5)).
15-Dec	Deadline for certification of mill levy to county commissioners (C.R.S 39-5-128(1)). Local governments levying property tax must adopt their budgets before certifying the levy to the county. If the budget is not adopted by the certification deadline, then 90 percent of the amounts appropriated in the current year for operations and maintenance expenses shall be deemed re-appropriated for the purposes specified in such last appropriation. (C.R.S. 29-1-108(2) and (3))
22-Dec	Deadline for county commissioners to levy taxes and to certify the levies to the assessor. (C.R.S. 39-1-111(1))
31-Dec	Local governments not levying a property tax must adopt the budget on or before this date; the governing body must enact a resolution or ordinance to appropriate funds for the ensuing fiscal year. If the budget is not adopted by the certification deadline, then 90 percent of the amounts appropriated in the current year for operations and maintenance expenses shall be deemed re-appropriated for the budget year. (C.R.S 29-1-108(4))

REVENUES

- A. One-time Revenues: One-time revenues such as proceeds from asset sales, debt refinancing, one-time grants, revenue spikes, budget savings, and similar nonrecurring revenue shall not be used for current or new ongoing expenses. Appropriate uses of one-time revenues include rebuilding reserves, capital expenditures, and other nonrecurring expenditures.
- B. Discretionary Revenue: Unless otherwise directed explicitly by the Board of County Commissioners, the County will not normally designate discretionary revenues for specific purposes. Consequently, the Board of County Commissioners will have the flexibility to determine the best use of available revenues to meet changing service requirements.
- C. Fees and Charges for Services:
 - o Enterprise funds shall not be subsidized by the General Fund and shall be wholly supported by the fees and charges generated by the enterprise, which includes operating and capital expenses.
 - o Services being provided by the County should be paid for primarily by the users and beneficiaries for the services and not the general public.

- The County should charge fees and charges for services when it is allowable, when a limited and specific group of beneficiaries can be identified, or when it is feasible to charge beneficiaries for services rendered.
- The County will recalculate service costs periodically, and fees will be adjusted accordingly as approved by the Board of County Commissioners.

D. Grants: The County will seek out, apply for, and effectively administer federal, state, and other grants as a means of financing a project or one-time expenditure. The Board of County Commissioners may consider grant funding, after staff provides a detailed documentation that addresses the short and long-term costs as well as the benefits to the County. Grants may not offer ongoing operational costs and should be discouraged, as programs or services may be cancelled if grants are not sustainable. Grants will be differentiated for tracking purposes between Federal, State, and Local grant types, in accordance with the County's Grant Policy.

OPERATING EXPENDITURES

- A. As determined by the Board of County Commissioners, services that directly contribute to the Long-Term Financial Plan for the County will receive first priority for funding.
- B. The County maintains a budgetary control system through its accounting software to manage adherence to the budget. Reports are available through this system to management, which compare actual revenues and expenditures to budget amounts. In addition, staff will prepare reports on a monthly, quarterly, and yearly basis to the Board of County Commissioners, which evaluates financial performance.
- C. The Operating Budget will include appropriate contingency funding to meet unexpected requirements, which may arise during the year.
- D. The County will maintain an equipment replacement program to ensure sufficient resources are available annually to replace vehicles and equipment.
- E. All County purchases will be made to ensure that the County is getting the best item or service for the least amount of money, and the overall economic impact on the community. This does not mean that the County will always purchase the least expensive item, but will weigh the cost against the quality of the item or service.
- F. The County does not allow a department to spend any money that it has not appropriated in the personnel, operating, or capital category within its department. The County requires a budget supplemental to transfer between line items or in the event the department receives unexpected revenue. Supplements are done three times a year: by the last working day of March, July, and December. In the event of unforeseen circumstances, additional meetings regarding budget amendments can be held as needed. (See Budget Amendments).

DEBT

Debt is a tool for financing capital purchases or projects. The issuance of debt is in accordance with Colorado State Laws.

Debt should not be used to finance current operating expenses. The County will confine long-term borrowing to major capital purchases or projects that cannot be financed from current revenues.

If it is not possible to fund major projects with cash reserves or current revenue, the Board of County Commissioners (BOCC) may authorize the following, as stated per the Colorado Constitution, Article 10, Section 20:

1. Debt instruments not requiring voter approval, such as lease-purchase contracts or certificates of participation;
2. Revenue bond financing requiring voter approval; or

3. General obligation bond financing requiring voter approval.

The total amount of indebtedness shall not be in excess of 3% of the actual value, as determined by the assessor, of the taxable property in the county in accordance with Colorado Revised Statutes (C.R.S. 30-26-301(3)).

All debt issuances shall identify the method of repayment (or have a dedicated revenue source).

COMPENSATION

Salaries and benefits are one of the largest expenditure items for Moffat County. The County takes pride in its ability to recognize the value of employees in delivering a total compensation packet that includes cash compensation, health insurance, retirement benefits, and other employee benefits that provide employees with security and opportunity.

- All proposed salary structure adjustments require the approval of the Board of County Commissioners during the annual budget process.
- Staffing shall not exceed the authorized level by the Board of County Commissioners.
- Savings in an adopted budget that result from vacant positions are not to be used as justification for Elected Officials or Department Heads to increase expenses for other personnel, operational or capital expenditure purposes.

INTERNAL CONTROL

Internal control safeguards the County's assets against loss, checks the accuracy and reliability of the accounting data, promotes operational efficiency, and encourages adherence to policy.

In order to provide reasonable assurance of internal control, the following controls should be met within departments:

- All transactions are properly authorized by management.
- Transactions are recorded as necessary (1) to permit preparation of financial statements in conformance with statutory requirements and GAAP and (2) to maintain accountability for assets.
- Access to assets and records should be permitted only with management's authorization.
- Records should be checked against the assets by someone other than the persons responsible for the records or the assets. Examples of independent verification are monthly bank reconciliations and periodic counts of inventory.
- Elected Officials and Department Heads should separate functional responsibilities. In general, when the work of one employee is checked by another, and when the responsibility for custody of assets is separated from the responsibility for maintaining the records relating to those assets, then there is appropriate segregation of duties.

Each Elected Official and Department Head is responsible for ensuring that internal control procedures are followed throughout their department.

BUDGET AMENDMENTS

A budget amendment will increase or decrease budget appropriations adopted by the Board of County Commissioners. Any changes to the adopted budget, through transfer, supplemental appropriation, or revised appropriation, are held every year in March, July, and December in accordance with Colorado Revised Statutes (C.R.S. 29-1-101 et seq.) In the event of unforeseen circumstances, additional meetings regarding budget amendments can be held as needed.

Budget appropriations may be adjusted due to the following:

Transfers: Transfer appropriated moneys between funds or between spending agencies within a fund, as determined by the original appropriation level. This is used when one line item is under budgeted and another line item is over budgeted within a fund. (C.R.S. 29-1-109(1)(a).

Supplemental: After adoption of the budget, the County receives unanticipated revenues or revenues not assured at the time of the adoption of the budget from any source other than the County's property tax mill levy, the County may authorize the expenditure of such funds. (C.R.S. 29-1-109(1)(b).

Budgetary Decreases (Revised Appropriation): If revenues are lower than anticipated in the adopted budget, the County may adopt a revised appropriation to reduce the budget. (C.R.S. 29-1-109(1)(c).

RECESSION PLAN

The recession plan and classification of the severity of the economic downturn will be used in conjunction with the importance of maintaining reserves to address economic uncertainties. As any recessionary impact reduces the County's reserves, corrective action will increase proportionately. The following is a summary of the phase classifications and the corresponding service level actions to be taken.

1. MINOR: An anticipated net reduction in available reserves or reduction in major revenue source(s) in excess of 5%, but less than 15%. The objective at this level is still to maintain "Same Level" of service where possible. Actions associated with this level would be:

- a. Intensifying the review process for large items such as contract services, consulting services, and capital expenditures, including capital improvements.
- b. Consider transferring capital project funds designated for future projects to the affected fund during a "Minor" situation.
- c. Closely scrutinizing hiring for vacant positions, delaying the recruitment process, and using temporary help to fill in where possible.
- d. Reducing services or programs from the affected fund.

2. MODERATE: An anticipated net reduction in available reserves or reduction in major revenue source(s) in excess of 15%, but less than 30%. Actions associated with this level would be:

- a. Requiring greater justification for large expenditures.
- b. Deferring capital expenditures.
- c. Reducing Capital Improvement Plan appropriations from the affected fund.
- d. Hiring to fill vacant positions only with special justification and authorization.
- e. Further reducing services or programs from the affected fund.
- f. Closely monitoring and reducing expenditures for travel, seminars, and retreats.
- g. Preparing for a reduction in workforce, such as hiring freeze, reduction in hours, and furloughs.

3. MAJOR: An anticipated net reduction in available reserves or a reduction in major revenue source(s) of 30% to 50%. Actions associated with this level would be:

- a. Further reducing capital expenditures.
- b. Further reducing service level from affected funds.

c. Implementing a reduction in workforce.

4. CRISIS: An anticipated net reduction in available reserves or a reduction in major revenue source(s) of 100% depleted, and a potential for having a deficit is present. Actions associated with this level would be:

- a. Further reduction in workforce.
- b. Elimination of services.
- c. Elimination of capital expenditures.

LONG-TERM RECESSION PLAN

In the event that an economic uncertainty is expected to last for consecutive years, the cumulative effect of the projected reduction in reserves will be used to determine the appropriate phase and corresponding actions.

RETURNING TO NORMALCY AFTER EXPERIENCING A PHASE OF RECESSION

If major revenues are realized for more than one consecutive year, allowing the reserve levels to maintain at the current operating level, the Board of County Commissioners may consider that the revenues are at a normal receiving pattern. The sustainability of the revenue source will be analyzed to determine if it is a one-time revenue or ongoing revenue before the Board of County Commissioners may consider it a long-term expansion of revenue growth.

Annual Budget Procedures

The budget process begins in June when the Finance Department presents the current year revenue projections and the fiscal state of the county. Departments review their current year-end estimates and budget year expenditure and revenues. Changes in these expenditures and revenues are due to Finance in July. The Finance Director reviews each budget with the elected officials and department heads over a four-week period. The Finance Department also prepares budget packets for outside agencies in June. These packets contain applications for funds and instructions. Agencies are required to submit information, including program description, accomplishments, goals, proposed use of funds, approximate number of citizens served, and how these programs may positively affect other County expenditures (for example: programs which train and encourage people may lead to less crime and therefore a reduction in law enforcement costs).

During August, each cost center may meet with the County Commissioners and the Finance Director to review their budget requests. Outside agencies must submit their funding requests during July. After reviewing the departmental budget requests, the County Commissioners provide their recommendations to Finance for the preparation of the proposed budget.

During July and August, the Board holds budget workshops with Elected Officials, Department heads, and other cost center managers to discuss budget recommendations. Late in November and early in December, the Finance staff finalizes a balanced budget pursuant to Board direction. By December 15, the budget is adopted, funding is appropriated, and the mill levies are certified by formal resolutions of the Board.

The Finance staff prepares the published budget document and condensed budget during the first quarter of the budget year. The budget document comprehensively covers the financial plan for the year and serves as an operations guide and communication tool. The budget document provides fiscal information for the past three years, as well as a description of each cost center's mission statement, purpose, organization chart, and staffing. It contains summaries and detailed fund budgets, including a schedule of the approved staffing levels and the capital expenditure plan. The five-year capital

expenditure budget and plan are presented, with the amounts for the 2026 budget being legally appropriated funds. Any fiscal reference beyond the 2026 budget year represents no legal spending authority of any County office or department.

Graphs, charts, and schedules have been prepared to more clearly present the operating plan. Information provided by the fund is intended to give the reader the details necessary to understand the overall budget as well as to guide elected officials and department heads in the administration of their programs. This information is an integral part of the financial reporting system of the County.

Budget supplements, which will increase a fund's adopted budget, such as to expend unanticipated revenues or to transfer appropriated monies to another fund, require Board approval at a duly noticed public meeting. Budget supplements or transfers are generally submitted to the Board three times a year: in March, July, and December. All annual appropriations lapse at the end of each fiscal year.

Current Debt and Legal Debt Limits

The Lease-Purchase Fund accumulates for payment for lease purchase agreements through various venues.

The County held an election on November 4, 1997, where the voters approved a measure to reallocate Moffat County's 2% sales tax distribution from the City of Craig and the Town of Dinosaur to Moffat County. The result of the election redistributes Moffat County's 2% sales tax distribution as follows:

.50% distributed to the County.

.75% remains with the City of Craig and Town of Dinosaur.

.75% of the Moffat County 2% Sales Tax collected within the City of Craig and Town of Dinosaur is distributed to the County and utilized for the purpose of acquiring, constructing, equipping, furnishing, and maintaining capital projects.

Historically, the Lease-Purchase Fund accounted for the certificates of participation ("COP's) from the 1998 series to the 2015 series, financed by Moffat County and the Moffat County Finance Corporation. These COPs were mainly utilized for the construction of the Moffat County Public Safety Center and were paid with the .75% sales tax for that purpose as referenced above. In 2021, the final payments were made for all series related to these COPs, releasing Moffat County and the Moffat County Finance Corporation from further obligation.

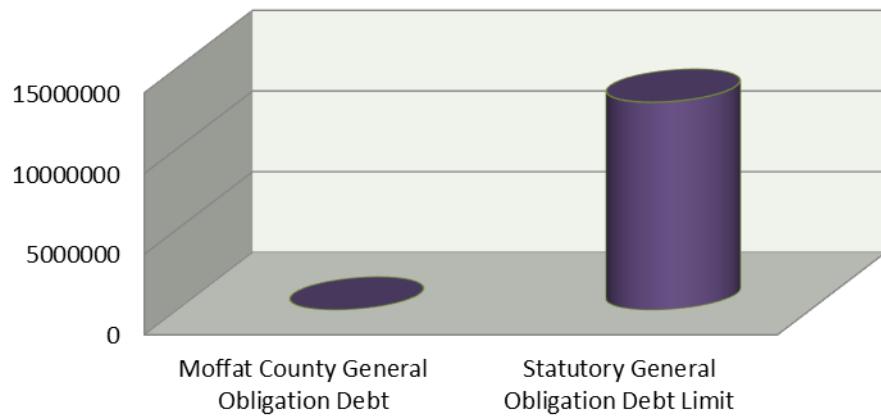
In 2020, Moffat County purchased land and a vacant building to remodel into a new County Courthouse and other County offices. In 2021, Moffat County issued certificates to finance the project. The certificates are in \$5,000 denominations, with interest ranging from 2.125% to 5.0%. The above-mentioned .75% of Moffat County's 2% Sales Tax is utilized for payments towards the purpose of the 2021 Certificates to remodel the new County Courthouse and other County offices. For 2026, the Lease Purchase payment for the 2021 Certificates is \$1,228,750.

In 2021, Moffat County entered into an equipment lease as an energy savings project. The net proceeds of the lease agreement are being used for the purchase and installation of a solar system at the Moffat County Safety Center. The energy savings from the solar system are to repay the lease agreement for the project. For 2025, the Lease payment for the energy savings project is \$30,983.

The remaining lease payments and total liability, for both lease purchase projects, are documented in the appendix section of the budget under Lease-Purchase Supplemental Schedule as required by C.R.S. (29-1-103(3)D).

While there are no statutory limits on debt incurred for certificates of participation, C.R.S. (30-26-301(3)) limits the obligation of debt to 3% of assessed valuation. Moffat County's 2025 assessed valuation is \$429,223,708. If the voters authorized general obligation debt through an election as required by the Colorado Constitution, Article X, Section 20, the debt limitation would be \$12,876,711.

Outstanding General Obligation Debt Compared to Debt Limit



Staffing and Population

This chart shows Moffat County staffing levels in relation to the number of taxpayers we serve. Numbers include regular, part-time, and temporary employees. The 2026 Budget for FTE remained at 1.48% same as the 2025 budget.

Department	Dept #	2022	2023	2024	2025	2026
Commissioners	100	3.67	3.67	3.67	3.67	3.67
Clerk & Recorder	115	8.10	7.70	6.70	7.20	7.00
Treasurer	125	3.75	3.75	3.75	3.75	3.75
Public Trustee	130	0.25	0.25	0.25	0.25	0.25
Assessor	135	5.00	4.00	4.00	4.00	4.00
Facility Maintenance	300	7.60	8.60	10.00	10.00	11.00
Finance	140	4.20	5.50	5.50	5.50	5.50
Natural Resources	500	1.33	1.33	1.33	1.33	1.33
Human Resource	150	3.00	3.00	3.00	3.00	3.00
Information Technology	155	2.00	2.00	2.00	2.00	2.00
Attorney	160	2.00	2.00	2.00	2.00	2.00
Development Services	505	1.50	1.80	1.80	1.80	2.90
Surveyor	165	1.00	1.00	1.00	1.00	1.00
Sheriff	205	17.0	17.0	17.0	17.00	17.00
Coroner	208	1.10	1.10	1.10	2.00	2.00
Emergency Mgt	215	1.00	1.00	1.00	1.00	1.00
Fire Control	220	0.00	0.00	0.00	0.00	0.00
Maybell	515	0.38	0.38	0.38	0.38	0.38
Maybell Ambulance	400	0.25	0.25	0.25	0.25	0.25
Maybell Fire	405	0.00	0.00	0.00	0.00	0.00
Weed & Pest Management	305	1.84	1.84	1.84	2.10	2.08
County Fair	521	0.72	0.72	0.72	0.72	0.65
Extension	525	0.90	0.90	0.90	0.90	0.78
Fairgrounds	310	2.00	2.00	2.00	2.00	2.00
Veteran's Officer	410	0.50	0.50	0.50	0.50	0.50
Cemetery	315	1.00	1.00	1.00	1.00	1.00
Youth Services	415	2.40	2.40	2.00	2.00	2.00
Parks & Recreation	320	2.00	2.00	2.00	2.00	0.00
Sherman Youth Camp	325	0.00	0.00	0.00	0.00	0.00
General Fund Total		74.48	75.68	75.68	77.35	77.03
Road & Bridge	360	48.00	48.00	48.00	48.00	48.00
Landfill	335	4.00	4.00	4.00	4.00	4.00
Airport	340	0.50	0.50	0.20	0.20	0.20
Library	535	5.05	5.05	5.83	5.83	5.83
Maybell Waste Water Treatm	355	0.00	0.00	0.00	0.00	0.00
Senior Citizens	540	3.13	3.13	3.13	3.13	3.13
Moffat County Tourism Assoc	545	1.00	1.00	1.00	1.00	1.00
Jail	235	23.30	23.30	23.30	22.80	23.40
Human Services	425	28.00	28.00	27.00	27.00	26.50
Public Health	430	7.30	7.30	4.50	3.50	3.50
Housing Authority	600/605	4.33	4.33	4.33	4.33	4.33
Grand Total		199.09	200.29	196.97	197.14	196.92
Increase/(Decrease)		5.16	1.20	(3.32)	0.16	(0.22)
Moffat County Population*		13,292	13,185	13,177	13,327	13,292
FTEs/100 Population		1.50%	1.52%	1.49%	1.48%	1.48%

*<https://www.census.gov/quickfacts/fact/table/US/PST045219>

Personnel Expense

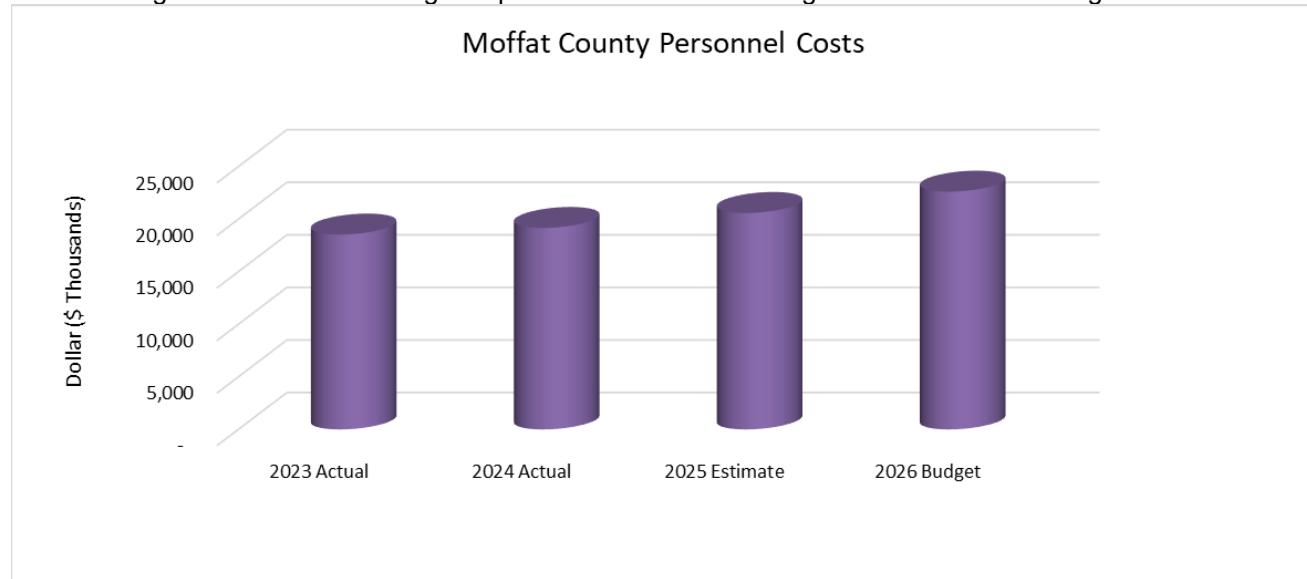
The 196.92 Full Time Equivalent (FTE) positions budgeted for 2026 represent \$22,614,345 in personnel expense. Items budgeted in personnel expense include: salaries and wages for regular and part-time employees, overtime, health insurance, retirement contributions, life insurance, disability, Social Security/Medicare insurance costs, and other pay and benefit costs.

Historically, personnel expense increases annually. The County uses a step system as well as an annual employee compensation chart shifts as the budget allows and is reviewed each year. The step system is based on new hires starting at 80% of the midpoint of the position they are hired for. However, this starting step can vary depending on experience and education. On the employees' 1-year anniversary, they receive a 5% increase. This increase continues with adequate performance appraisals through year 5 at the same rate until the employee is at the mid-point of their position. From years 6 through 15, employees remain at 100% of their mid-point, with increases coming from yearly chart shifts only. Due to the nature of governmental budgeting, the employees are not guaranteed step increases from year to year. Step increases are included in the 2026 budget year.

Employees who have completed 16 years receive a \$20.00 per pay period increase up to \$100.00 per pay period at the end of 20 years of service.

The employee compensation chart shift is achieved by an overall increase based on the Consumer Price Index (CPI) for the last half of the prior year and the first half of the current year. Due to the nature of governmental budgeting, the employees are not guaranteed salary increases from year to year; a salary survey was conducted in 2022 to align wages with the rising cost of living.

The following chart reflects the budgeted personnel costs for staffing levels from 2023 through 2026:



Throughout the year, several factors influence the average salary, wage, and benefit amounts per employee. Some of these factors are:

- Overtime payments can fluctuate depending on such factors as weather (for snow removal) and election or reassessment years.
- Increases in the cost of employee benefits, such as health and dental insurance, increase the average benefit cost of all permanent employees.
- Staffing turnover may cause step entry-level or benefit expense changes.
- Reduction in staffing levels from one year to the next.

These influencing factors change personnel costs throughout the current year. The personnel budget is based on actual employees at the time of budgeting each year.

2026 Personnel Expense changes from 2025

Personnel expense includes wages, longevity, retirement, FICA, Medicare, workers' compensation, health, dental, vision, and life insurance benefits. The 2026 personnel budget has increased 9.84% or \$2,026,416.

	2025	2026	Increase/ (Decrease)
General	\$ 9,032,861	\$ 10,034,510	1,001,649
Road & Bridge	\$ 5,171,800	\$ 5,179,100	7,300
Landfill	\$ 468,100	\$ 511,100	43,000
Airport	\$ 10,950	\$ 41,600	30,650
Conservation Trust	\$ 18,000	\$ 18,000	0
Library	\$ 363,920	\$ 355,800	(8,120)
Maybell Waste Water Treatment Facility	\$ 16,400	\$ 16,400	0
Senior Citizens	\$ 226,500	\$ 266,800	40,300
MCTA	\$ 91,070	\$ 90,500	(570)
Jail	\$ 2,239,800	\$ 2,696,600	456,800
Human Services	\$ 2,249,383	\$ 2,642,131	392,748
Public Health	\$ 389,795	\$ 442,204	52,409
Sunset Meadows I & II	\$ 309,350	\$ 319,600	10,250
Total Personnel Budget	\$ 20,587,929	\$ 22,614,345	2,026,416

Details of personnel costs are included throughout the budget for those departments with personnel expenses.

Moffat County Funds

Fund Descriptions

Moffat County accounts for its financial operations in twenty-four funds. Each fund and account group is a separate and legal fiscal entity, and the total of all funds is the County Budget.

General Fund: The General Fund is the general operating fund of the County, which accounts for all financial resources that are not properly accounted for in other funds.

Road & Bridge Fund: The Road and Bridge Fund records revenues and expenditures associated with the maintenance and capital construction of County roads and bridges.

Landfill Fund: The Landfill Fund records revenues and expenditures associated with the operations of the Landfill.

Airport Fund: The Airport Fund records revenues and expenditures for the Craig-Moffat County Airport.

Emergency 911 Fund: The Emergency 911 Fund is overseen by the Emergency 911 Authority Board, which purchases and upgrades Emergency 911 equipment through funds collected from the 911 surcharges.

Conservation Trust Fund: This fund accounts for revenue received from the State of Colorado to be used for the acquisition, development, and maintenance of parks, recreational facilities, and open space within the County.

Library Fund: The Library Fund records revenues and expenditures for the Craig-Moffat Library, the Maybell Library, and the Dinosaur Library to provide current educational, informational, and recreational resources in a variety of formats, either through in-house collections or through the use of interlibrary loan.

Senior Citizens Fund: The Senior Citizens Fund records revenues and expenditures for transportation and lunch-time meals for the elderly.

Moffat County Tourism Association (MCTA) Fund: The Moffat County Tourism Association Fund promotes tourism in Moffat County with lodging tax revenue received from local rooms and accommodations.

Cemetery Fund: The Cemetery Fund accounts for revenue received from the sale of cemetery plots and expenditures necessary for the upkeep of the facility.

Jail Fund: This fund accounts for the revenues and expenditures associated with providing a safe and secure environment, including housing, safekeeping, adequate diet, and necessary medical care for all inmates held at the Public Safety Center.

Human Services Fund: This fund accounts for public welfare programs administered by the County.

Public Health Fund: This fund accounts for public health programs mandated by the state, administered by Moffat County Public Health.

Fund Descriptions (continued)

Capital Projects Fund: The Capital Projects Fund provides for continuing capital improvements required by the County.

Telecommunications Fund: This fund accounts for the NC Telecomm prepaid telecommunication services.

Lease-Purchase Fund: This fund accounts for the resources used to make the debt service payments on the certificates of participation for the Public Safety Center.

Health & Welfare Fund: This fund monitors and maintains all financial records concerning the County's benefit plan.

Central Duplicating: This fund accounts for all in-house copy costs and postage expenses.

Maybell Waste Water Treatment Fund: The Maybell Waste Water Treatment Fund is used to account for the operations of the Maybell Water and Sanitation District, which operates a sewage treatment plant in unincorporated residential areas.

Moffat County Local Marketing District Fund: The Moffat County Local Marketing District Fund organizes, promotes, markets, and manages public events, as well as coordinates tourism promotion activities with local marketing tax revenue received from local rooms and accommodations.

All Crimes Enforcement Team Fund: This fund accounts for operations to minimize the impacts of narcotics and crime.

The Memorial Hospital Fund: The Memorial Hospital Fund provides health care programs and services to Moffat County.

Housing Authority Fund: The Housing Authority Fund accounts for the operations of two forty-four-unit senior citizens apartment buildings.

Shadow Mountain Local Improvement District Fund: The Shadow Mountain Local Improvement District Fund accounts for the resources used for the improvements to the district area.

Types of Funds

GENERAL FUND—The General Fund is used to account for resources traditionally associated with governments, which are not required legally or by sound financial management to be accounted for in another fund.

SPECIAL REVENUE FUNDS—Special Revenue Funds account for taxes or other earmarked revenue of the County which finance specified activities as required by law or administrative action.

CAPITAL PROJECTS FUNDS—Capital Projects Funds are used to account for the acquisition and construction of major capital equipment and facilities other than those financed by proprietary funds and trust funds.

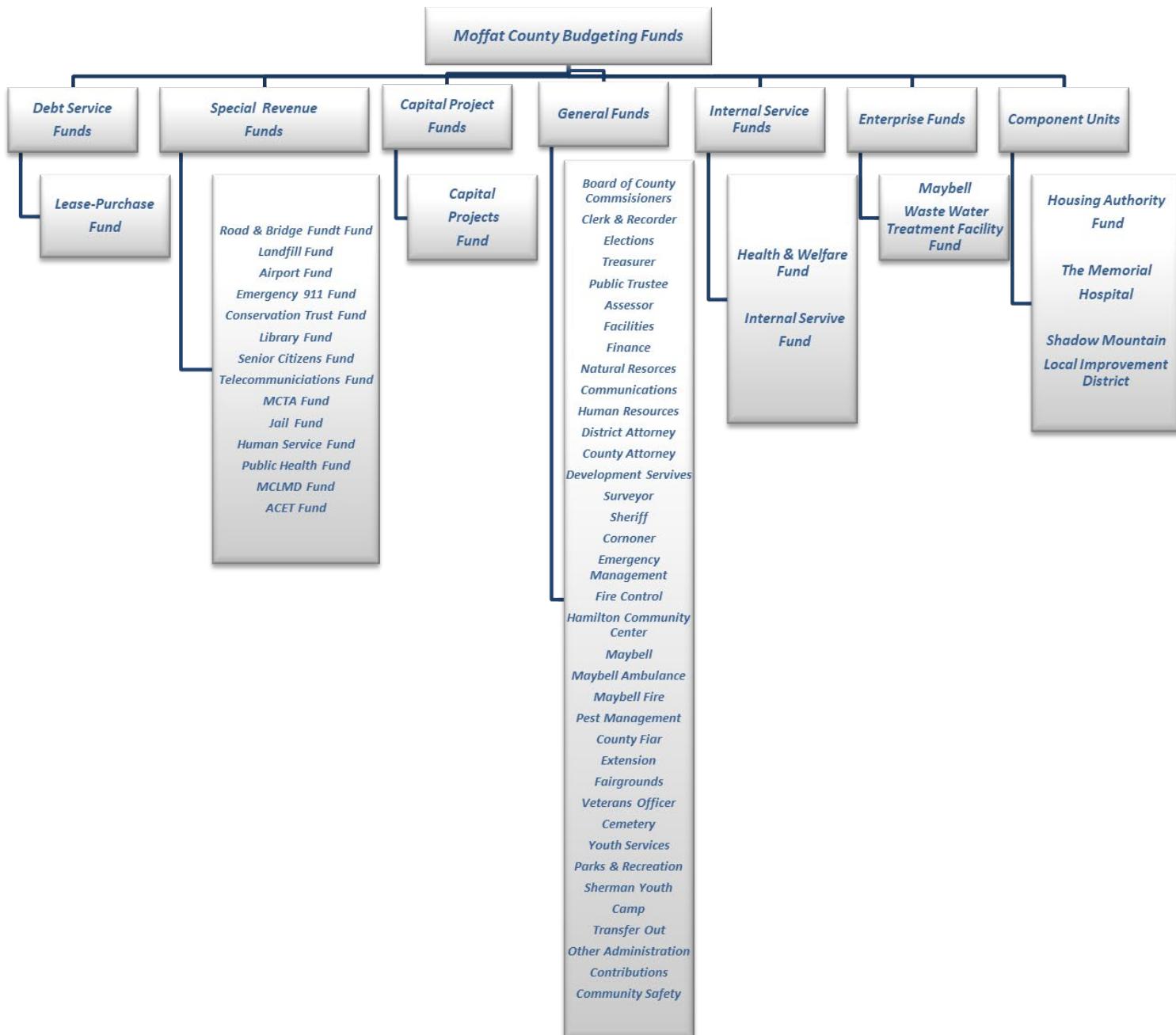
LEASE-PURCHASE FUND—The Debt Service Fund accumulates for payment of the 2014 series and 2015 series certificates of participation (COP's).

PROPRIETARY FUNDS

ENTERPRISE FUNDS—Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the government's council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's council has decided that periodic determination of net income is appropriate for accountability purposes.

INTERNAL SERVICE FUNDS—Internal Service Funds are used to account for the financing of goods or services provided by a department or an agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

COMPONENT UNITS—Component Units are legally separate organizations for which the County government is financially accountable. They may also be organizations for which the nature and significance of their relationships with the County government are such that exclusion would cause the County's financial statements to be misleading or incomplete.



Fund Balance Designation

In accordance with Governmental Accounting Standards Board Statement 54 Moffat County has listed each fund balance with the following classifications depicting the relative strength of the constraints that control how specific amounts can be spent:

- **Non-spendable** fund balance includes amounts that are not in a spendable form (inventory, for example) or are required to be maintained intact (the principal of an endowment fund, for example).
- **Restricted** fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers (for example, grant providers), constitutionally, or through enabling legislation (that is, legislation that creates a new revenue source and restricts its use). Effectively, restrictions may be changed or lifted only with the consent of resource providers.
- **Committed** fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- **Assigned** fund balance comprises amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- **Unassigned** fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. If another governmental fund has a fund balance deficit, then it will be reported as a negative amount in the unassigned classification in that fund. Positive unassigned amounts will be reported only in the general fund.

Source: GASB, March 2009

MOFFAT COUNTY 2026 BUDGETING FUNDS

Moffat County	General Fund	Special Revenue Funds	Capital Projects Fund	Lease-Purchase Fund	Internal Service Funds	Enterprise Funds	Component Units	Total Funds
Property Taxes	8,417,969	649,293	-	-	-	-	1,287,671	10,354,933
Sales Taxes	2,980,379	1,091,002	-	-	-	-	-	4,071,381
Specific Ownership Taxes	-	800,000	-	-	-	-	-	800,000
License & Permits	458	31,100	-	-	-	-	-	31,558
Intergovernmental	1,154,014	11,895,888	-	-	-	-	537,846	13,587,748
Charges for Services	1,364,200	967,100	-	-	4,661,497	36,960	86,651,630	93,681,387
Miscellaneous	388,258	141,710	15,000	-	370,000	-	2,601,421	3,516,389
Interest	600,000	160,000	60,000	-	102,000	142	30,500	952,642
Transfers In	-	2,162,856	-	1,259,733	1,300,000	-	-	4,722,589
Prior Year Reserves	10,041,705	6,783,668	610,539	-	1,750	31,736	101,631	17,571,028
Total Revenue	24,946,983	24,682,617	685,539	1,259,733	6,435,247	68,838	91,210,699	149,289,655
Personnel Expenditures	10,034,510	12,243,835	-	-	-	16,400	44,679,160	66,973,905
Operating Expenditures	5,340,955	9,421,702	3,825	1,259,733	6,378,093	37,438	45,314,974	67,756,720
Capital Expenditures	4,879,912	2,964,900	681,714	-	-	15,000	156,700	8,698,226
Transfers Out	4,691,606	30,983	-	-	-	-	-	4,722,589
Fund Total Expenditures	24,946,983	24,661,420	685,539	1,259,733	6,378,093	68,838	90,150,834	148,151,440
Beginning Fund Balance	28,534,734	22,311,663	2,893,248	1,397,186	1,456,388	515,093	22,112,863	79,221,174
Ending Fund Balance	18,493,030	15,549,192	2,282,709	1,397,186	1,511,792	483,357	23,071,097	62,788,362
Restricted Reserves	3,742,925	4,500,097	0	1,397,186	0	0	221,611	9,861,818
Non-spendable	0	834,206	0	0	176,637	222,815	0	1,233,658
Committed Reserves	4,869,410	2,724,686	2,282,709	0	0	0	171,722	10,048,527
Assigned Reserves	232,773	7,490,203	0	0	1,335,155	260,542	22,677,764	31,996,437
Unassigned Reserves	9,647,922	0	0	0	0	0	0	9,647,922

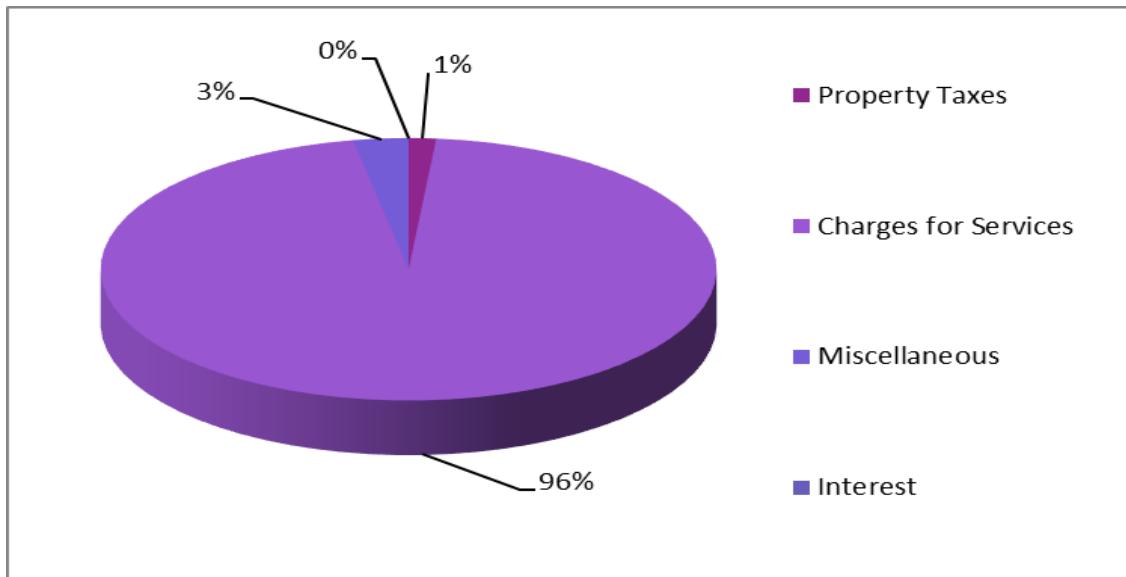
Revenues by Category

Below is the revenue by category for both the County and the Hospital for the 2026 Budget.

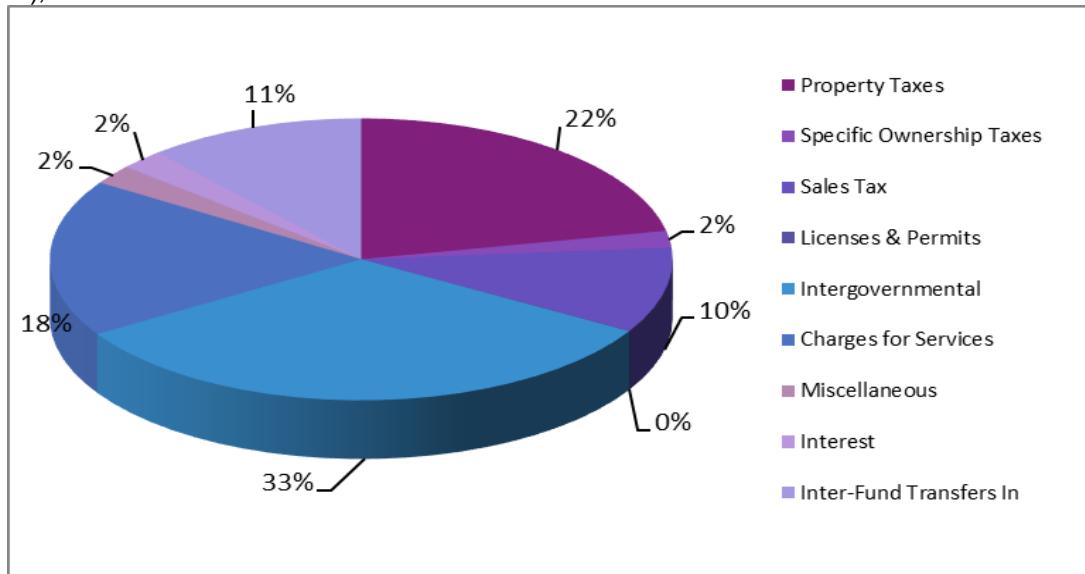
Tax Revenues		County	Hospital*	Total
Property Taxes		9,067,262	1,287,671	10,354,933
Specific Ownership Taxes		800,000	-	800,000
Sales Tax		4,071,381	-	4,071,381
Taxes	Total Taxes	13,938,643	1,287,671	15,226,314
Other Revenues				
Licenses & Permits		31,558	-	31,558
Intergovernmental		13,587,748	-	13,587,748
Charges for Services		7,528,626	86,115,801	93,644,427
Miscellaneous		921,988	2,594,401	3,516,389
Interest		957,500	(5,000)	952,500
	Total Other Revenues	23,027,420	88,705,202	111,732,622
Inter-Fund Transfers In				
Inter-Fund Transfers In		4,722,589	-	4,722,589
	Total Inter-Fund Transfer In	4,722,589	-	4,722,589
	Total Revenue Sources	41,688,652	89,992,873	131,681,525

*The property tax for the Hospital is a **voter-dedicated mill levy** from the 2007 election of 3 mills not to exceed \$1,500,000 annually and sunsets in 2046.

The hospital receives 96% of its revenues from charges for services, as shown in the chart below:



The County's revenue is more diverse than hospital revenues, with sources including 22% from Property tax, 10% from sales tax, and 33% from intergovernmental funds (mainly federal and state), as shown in the chart below.



Sales Tax

Sales tax is composed of sales tax, cigarette tax, severance tax, lodging tax, local marketing district tax, airport excise tax, and 911 taxes.

County Sales Tax

The County has a 2% sales tax. Moffat County's 2% sales tax is collected through the Colorado Department of Revenue. When the County sales tax is collected within the City of Craig and the Town of Dinosaur, the Colorado Department of Revenue distributes the revenue as follows:

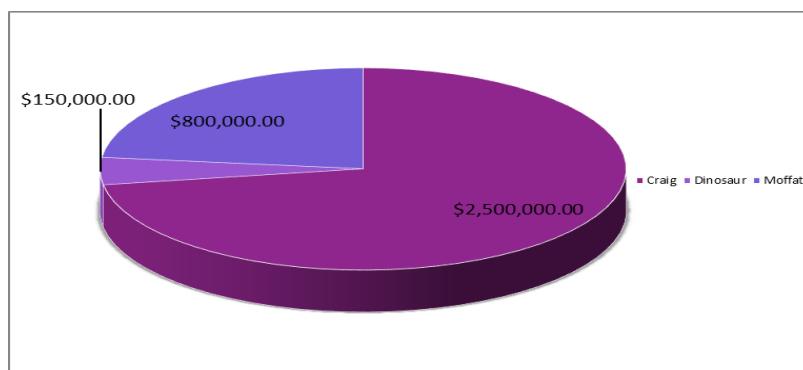
.50% distributed to the County.

.75% remains with the City of Craig and the Town of Dinosaur.

.75% of the Moffat County 2% Sales Tax collected within the City of Craig and Town of Dinosaur is distributed to the County and utilized for the purpose of acquiring, constructing, equipping, furnishing, and maintaining capital projects.

For the 2026 budget, this portion of the sales tax revenue received by the County is utilized toward the certificates of participation (COP's), other capital maintenance, and capital projects within the County.

When the 2% County Sales tax is collected within the unincorporated part of the County, it is utilized for County services. The County portion of the sales tax through all collections is projected at \$800,000, which is currently allocated to the General, Airport, Jail, and Road Bridge Fund.



The County is projecting to receive \$2,500,000 in total County sales tax collections for 2026 through the distribution mentioned above and shown in the chart to the right.

Property Tax

Property taxes are collected on the assessed values of real, personal, and utility property. Revenues from the 2025 assessment are received in the 2026 budget year. Property taxes include current property taxes, delinquent property taxes, penalties, and interest. **Total property tax revenue from all sources is anticipated to increase \$342,204 from the 2025 budget.**

Mill Levy

The mill levy increased to 24.109 from 2025 to 2026. This increase was for the Abatement only. The general fund did decrease slightly. The mill levy will be certified to the Assessor by December 22nd.

Fund	Mill Levy	Property Tax
General Fund	19.362	\$ 8,311,462
Human Services Fund	1.120	\$ 480,779
Public Health Fund	0.390	\$ 167,414
SubTotal	20.872	\$ 8,959,655
Hospital	3.000	\$ 1,287,800
Voter Approved Mill Levy Total	23.872	\$ 10,247,455
Abatement	0.236	\$ 101,307
2025 Total	24.108	\$ 10,348,762

Concerns

2024 Top Ten Taxpayers		
Title	Assessed Value	Total Tax Dollars
TRI-STATE GEN & TRANS ASSC,	\$ 91,494,400	\$ 6,359,021
WEXPRO COMPANY	\$ 30,648,473	\$ 1,969,300
COLOWYO COAL/AXIL BASIN CO	\$ 30,276,835	\$ 1,950,586
PUBLIC SERVICE CO OF COLO. (PSC)	\$ 20,267,316	\$ 1,402,419
ROCKIES EXPRESS PIPELINE,LLC	\$ 14,650,200	\$ 941,261
TRAPPER MINING, INC	\$ 12,502,858	\$ 869,717
PACIFICORP - ELECTRIC OPERATOR	\$ 11,694,900	\$ 813,567
SALT RIVER PROJECT (SRP)	\$ 7,732,300	\$ 537,905
OVERLAND PASS PIPELINE CON	\$ 8,333,500	\$ 535,467
WYOMING INTERSTATE COMPANY	\$ 6,491,300	\$ 417,099
Total	\$ 234,092,082	\$ 15,796,343

The largest concern for Moffat County deals with the heavy reliance on property tax revenue. This concern is compounded by 60% of the assessed value being based on the top ten taxpayers, as shown in the chart to the left. These entities are involved in the energy business, which has a tendency to fluctuate. The energy business is undergoing many political changes at the National and State levels, which could significantly impact Moffat County. The financial stability of the County

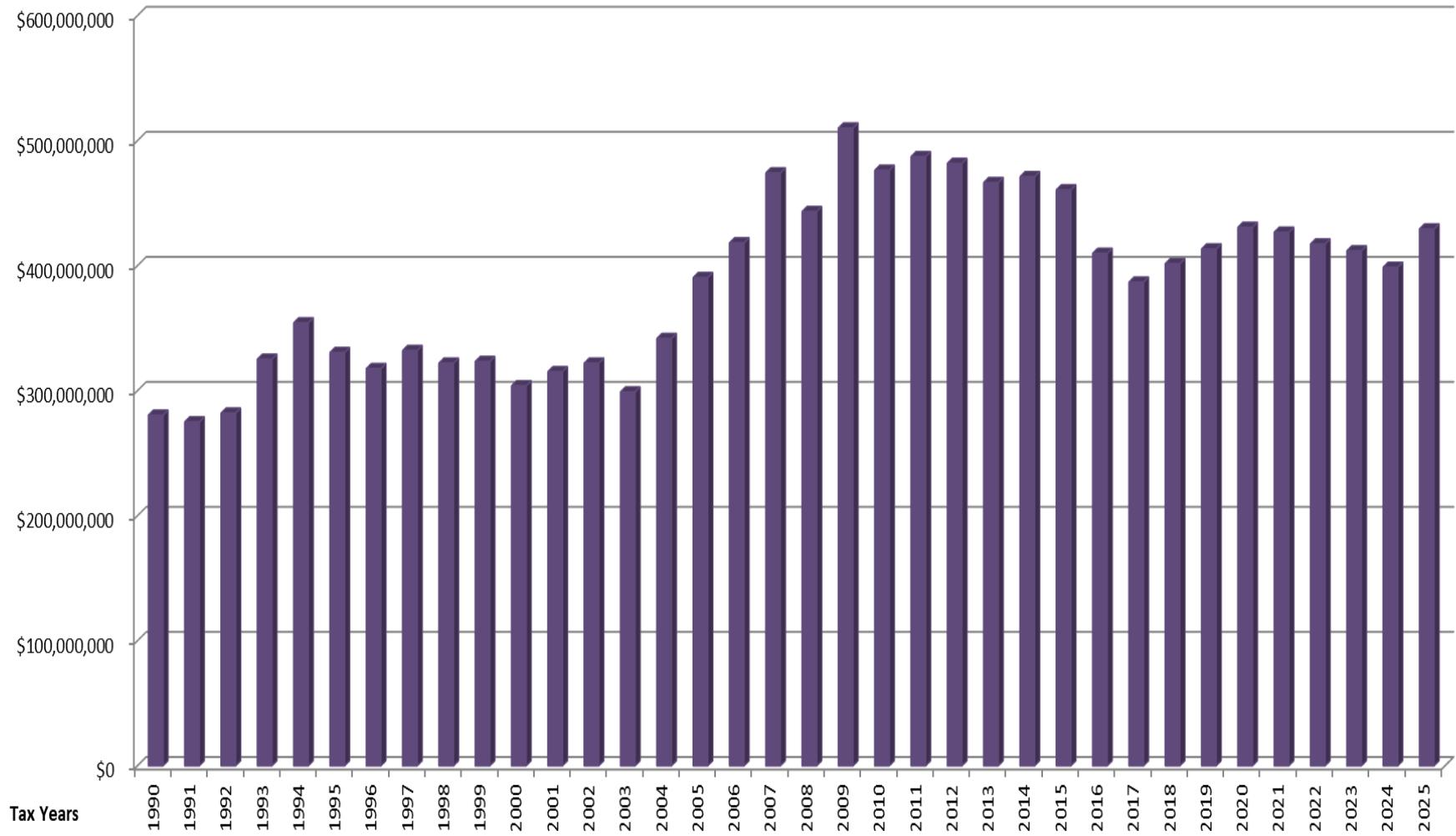
has to be balanced against some measure of concern for the future. In order to address these issues, Moffat County has established reserve policies. These reserves could be used to offset a decrease in revenue, along with the implementation of the recession/net revenue shortfall plan, should we lose a taxpayer.

Assessed Valuation History

Below is the assessed valuation history for Moffat County from 1990 to 2025:

Tax Year	Assessed Valuations	Assessed Valuations	% of Change + or -
		+ or -	
1990	\$280,318,210		
1991	\$274,946,710	(\$5,371,500)	-1.92%
1992	\$281,935,320	\$6,988,610	2.54%
1993	\$325,044,415	\$43,109,095	15.29%
1994	\$354,142,457	\$29,098,042	8.95%
1995	\$330,417,300	(\$23,725,157)	-6.70%
1996	\$317,498,533	(\$12,918,767)	-3.91%
1997	\$332,024,037	\$14,525,504	4.57%
1998	\$321,893,587	(\$10,130,450)	-3.05%
1999	\$323,207,446	\$1,313,859	0.41%
2000	\$303,746,080	(\$19,461,366)	-6.02%
2001	\$315,097,823	\$11,351,743	3.74%
2002	\$321,878,318	\$6,780,495	2.15%
2003	\$298,877,332	(\$23,000,986)	-7.15%
2004	\$341,605,397	\$42,728,065	14.30%
2005	\$390,341,691	\$48,736,294	14.27%
2006	\$418,099,178	\$27,757,487	7.11%
2007	\$474,028,790	\$55,929,612	13.38%
2008	\$443,165,070	(\$30,863,720)	-6.51%
2009	\$509,921,669	\$66,756,599	15.06%
2010	\$476,142,793	(\$33,778,876)	-6.62%
2011	\$487,067,917	\$10,925,124	2.29%
2012	\$481,684,492	(\$5,383,425)	-1.11%
2013	\$466,342,922	(\$15,341,570)	-3.18%
2014	\$470,970,972	\$4,628,050	0.99%
2015	\$460,492,933	(\$10,478,039)	-2.22%
2016	\$409,697,812	(\$50,795,121)	-11.03%
2017	\$386,675,512	(\$23,022,300)	-5.62%
2018	\$401,479,680	\$14,804,168	3.83%
2019	\$413,210,307	\$11,730,627	2.92%
2020	\$430,546,789	\$17,336,482	4.20%
2021	\$426,604,795	(\$3,941,994)	-0.92%
2022	\$417,239,516	(\$9,365,279)	-2.20%
2023	\$411,725,505	(\$5,514,011)	-1.32%
2024	\$398,574,697	(\$13,150,808)	-3.19%
2025	\$429,223,708	\$30,649,011	7.69%

Moffat County Assessed Valuations 1990 thru 2025



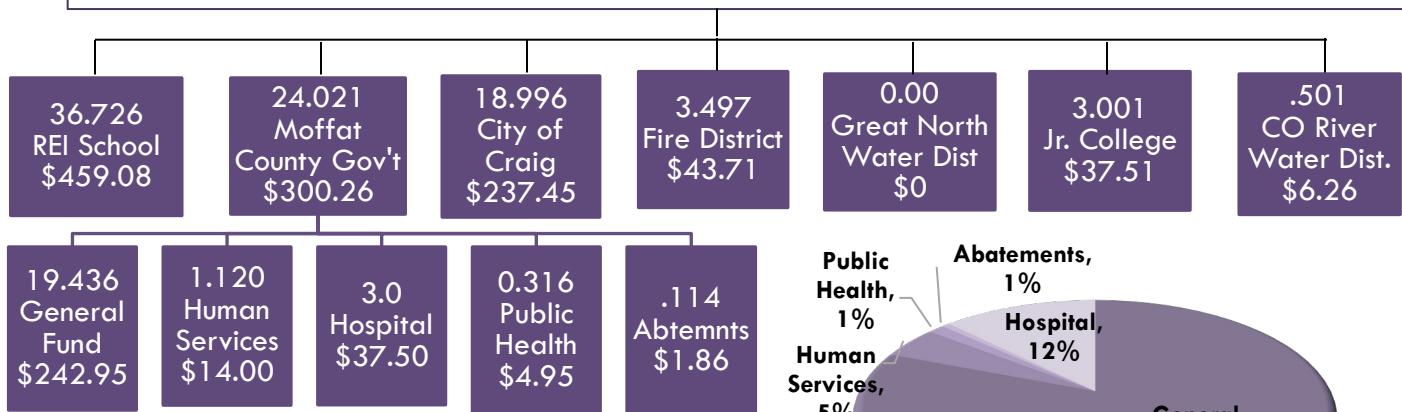
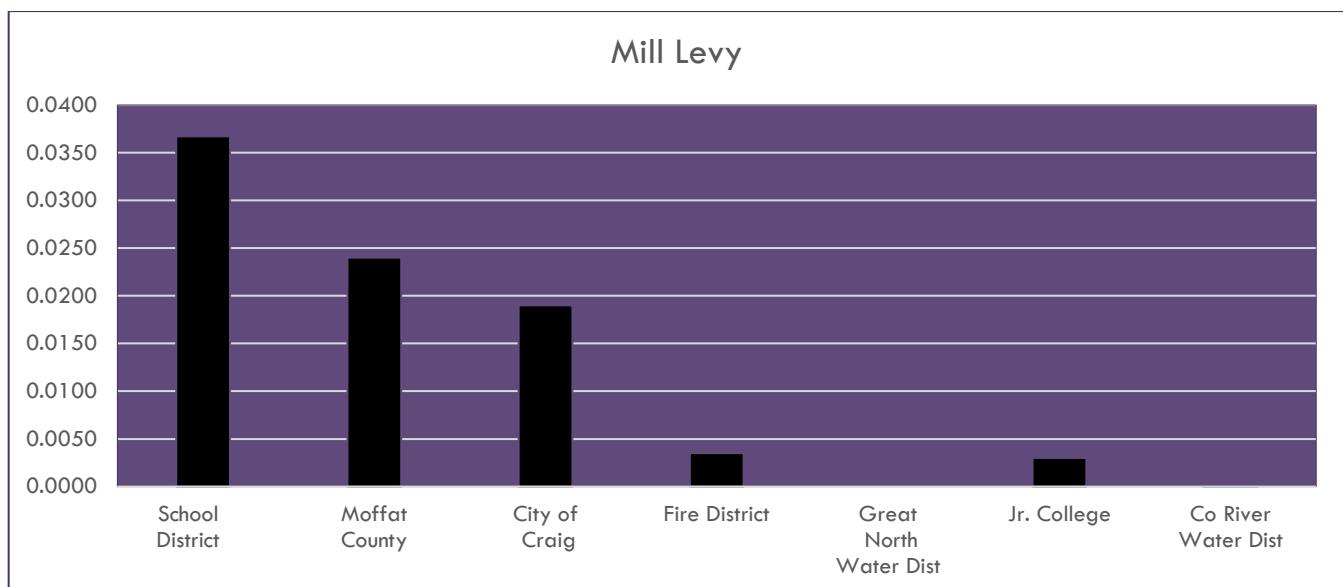
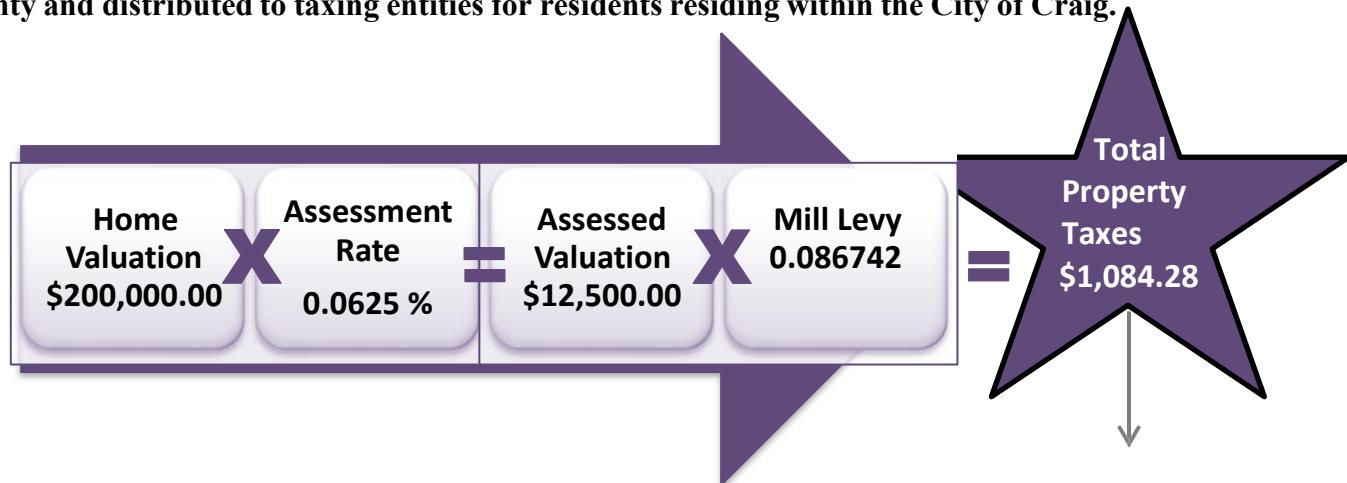
Residential Property Tax

In addition to the 10 top taxpayers, the county receives 13.20% of property tax from residential property tax based on home valuation.

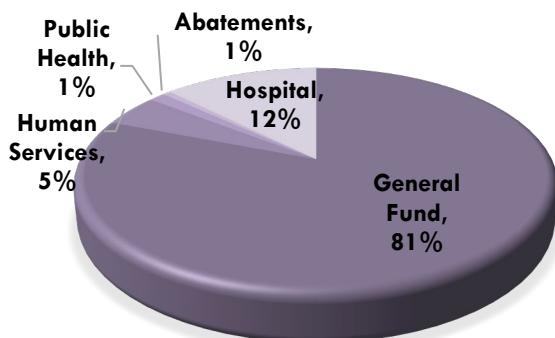
The next pages of graphics depict the property taxes billed for a residential property located within the City of Craig, the county seat of Moffat County, as well as an example in the Town of Dinosaur for the 2024 assessed valuation collected in 2025. The graphics also illustrate the use of the property taxes levied by Moffat County by fund for 2025.

Where Do My Property Taxes Go?

The formula below is an example of the residential property taxes collected by Moffat County and distributed to taxing entities for residents residing within the City of Craig.

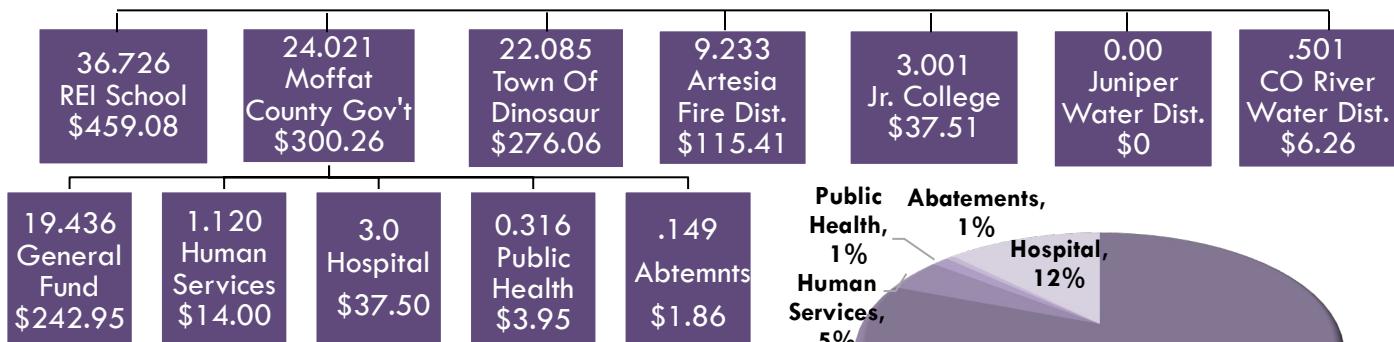
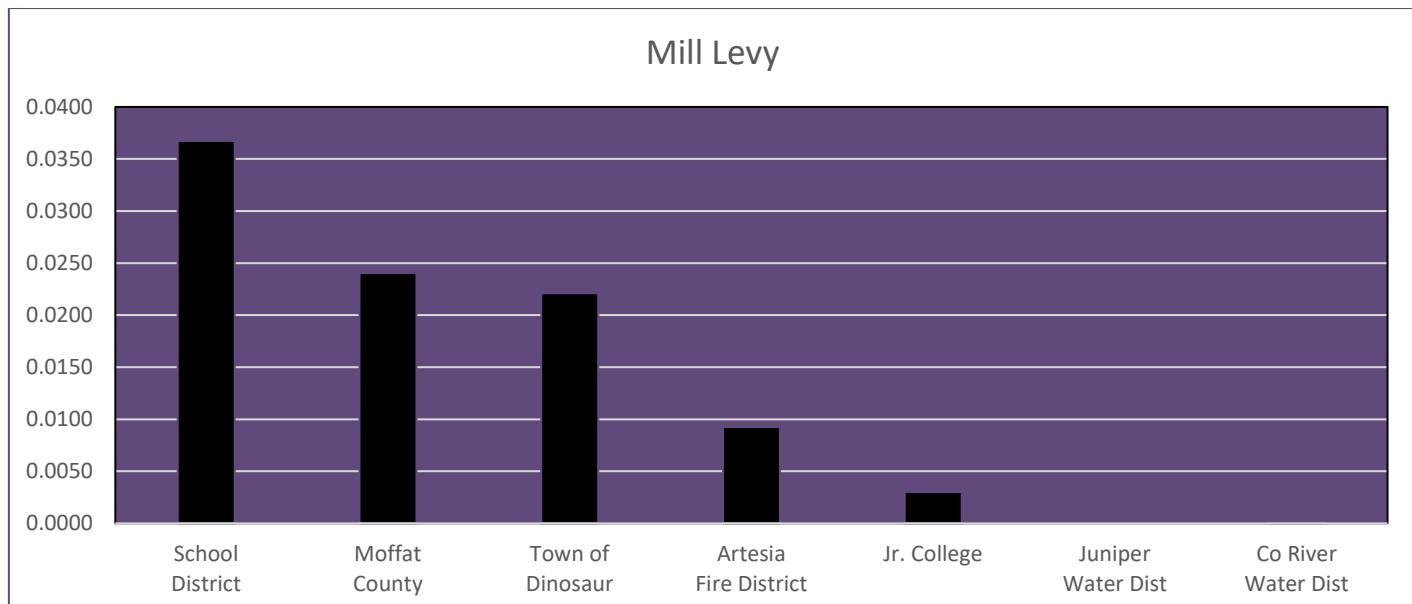
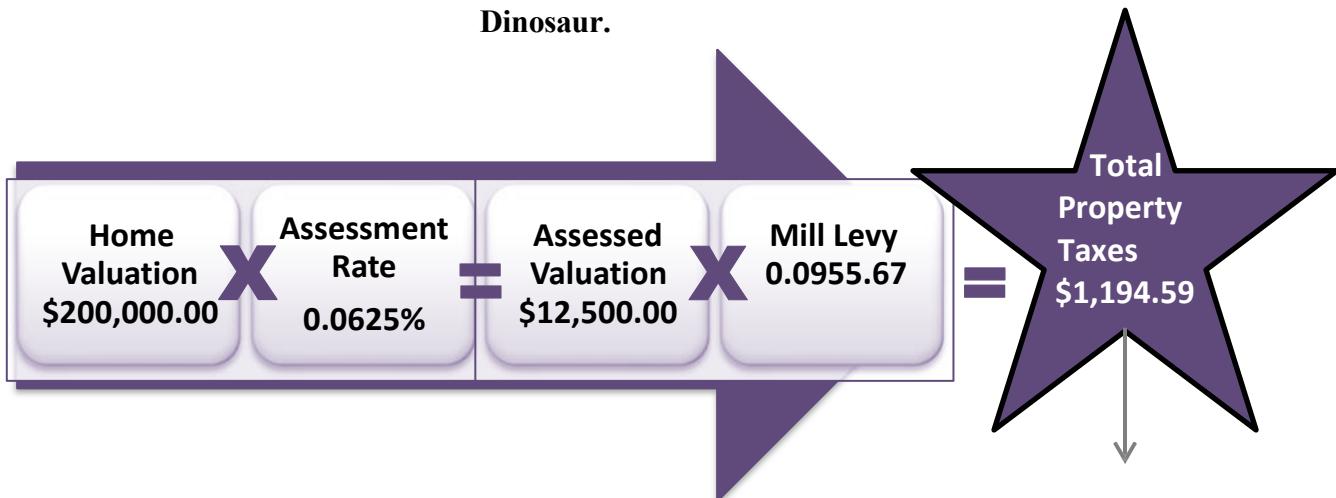


This example highlights a home in the City of Craig, which has been valued by the county Assessor at \$200,000. Actual tax bills vary depending on taxing district, valuation, and property type.



Where Do My Property Taxes Go?

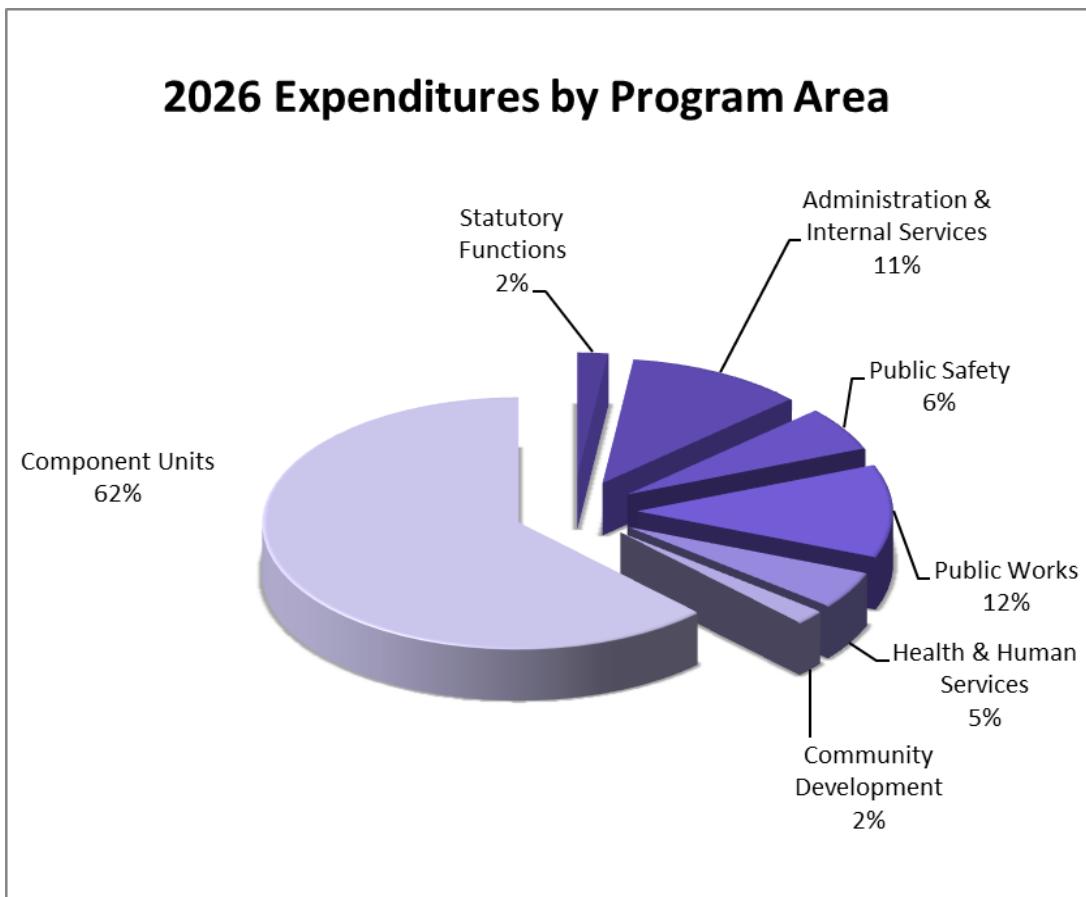
The formula below is an example of the residential property taxes collected by Moffat County and distributed to taxing entities for residents residing within the Town of Dinosaur.



This example highlights a home in the City of Craig, which has been valued by the county Assessor at \$200,000. Actual tax bills vary depending on taxing district, valuation, and property type.

Expenditures by Program Areas

All of Moffat County's major programs' expenditures are summarized on the following pages in program area sections: Statutory Function, Administration & Internal Services, Public Safety, Public Works, Health and Human Services, Community Development, and the Component Units.



Program Areas	2023 Actual	2024 Actual	2025 Estimate	2026 Budget
Statutory Functions	\$2,092,111	\$2,711,458	\$2,126,617	\$2,832,105
Administration & Internal Services	10,937,888	14,904,621	13,993,875	16,344,407
Public Safety	5,822,557	5,787,529	6,755,154	8,289,869
Public Works	17,642,332	20,240,629	11,315,976	17,341,795
Health & Human Services	7,581,799	7,083,946	6,889,135	6,968,261
Community Development	1,912,778	2,513,720	1,822,937	2,757,443
Component Units	69,949,265	78,558,636	86,353,215	90,150,834
Program Areas Totals	\$115,938,731	\$131,800,538	\$129,256,908	\$144,684,714

Program Summary

Statutory Functions	2023 Actual	2024 Actual	2025 Estimate	2026 Budget
Board of County Commissioners	\$540,658	\$1,029,612	\$578,488	\$879,642
Clerk & Recorder's Office	604,850	646,034	612,726	745,469
Elections	58,366	150,788	74,258	126,800
Treasurer's Office	447,765	439,274	366,353	475,714
Public Trustee	20,046	17,644	15,631	21,363
Assessor's Office	413,258	422,381	474,316	572,339
Surveyor	7,167	5,724	4,844	10,778
Statutory Functions	\$2,092,111	\$2,711,458	\$2,126,617	\$2,832,105

Administration & Internal Services	2023 Actual	2024 Actual	2025 Estimate	2026 Budget
Finance	\$333,076	\$363,220	\$337,289	\$429,716
Communications	\$0	\$0	\$0	\$0
Human Resources	237,543	284,976	242,395	349,530
County Attorney	233,384	232,022	129,743	276,271
Other Administration	1,195,846	1,520,520	1,245,415	2,345,640
Health & Welfare	4,009,102	6,732,862	5,627,416	6,365,993
Internal Services	8,751	10,265	9,041	12,100
Information Technology	486,070	514,675	619,115	598,918
Lease-Purchase	1,261,399	1,256,585	1,261,625	1,259,733
Telecommunications	8,345	11,706	13,842	14,900
Transfer Out	3,164,373	3,977,791	4,507,994	4,691,606
Administration & Internal Services	\$10,937,888	\$14,904,621	\$13,993,875	\$16,344,407

Public Safety	2023 Actual	2024 Actual	2025 Estimate	2026 Budget
District Attorney	\$555,125	\$592,640	\$660,304	\$666,270
Sheriff's Office	2,145,834	2,084,510	2,723,178	2,843,473
Emergency Management	153,219	149,601	239,865	202,300
Emergency Management Ambulance	10,736	529	5,361	0
Fire Control	55,627	56,853	130,510	212,400
Coroner's Office	168,298	208,508	263,636	271,663
Community Safety	90,467	62,432	102,620	77,500
Emergency 911	71,151	165,520	80,525	105,550
Jail	2,522,343	2,422,253	2,503,928	3,823,593
All Crimes Enforcement Team	49,758	44,683	45,228	87,120
Public Safety	\$5,822,557	\$5,787,529	\$6,755,154	\$8,289,869

Program Summary (continued)

Public Works	2023 Actual	2024 Actual	2025 Estimate	2026 Budget
Facilities	\$994,837	\$1,187,643	\$902,416	\$1,467,722
Pest Management	357,759	271,888	394,193	413,172
Fairgrounds	356,946	397,642	496,318	785,850
Cemetery	135,192	140,844	160,653	327,275
Parks & Recreation	306,655	220,667	328,875	790,545
Sherman Youth Camp	29,909	11,189	16,087	209,237
Road & Bridge	9,053,353	8,268,810	7,102,877	10,984,972
Landfill	708,850	1,135,761	1,075,766	949,353
Airport	217,656	5,490,201	554,758	625,592
Conservation Trust	9,935	140,184	10,530	33,700
Maybell Waste Water Treatment Facility	29,743	41,772	44,345	68,838
Capital Projects	5,441,497	2,934,029	229,159	685,539
Public Works	\$17,642,332	\$20,240,629	\$11,315,976	\$17,341,795

Health & Human Services	2023 Actual	2024 Actual	2025 Estimate	2026 Budget
Maybell Ambulance	\$45,639	\$42,273	\$23,174	\$65,400
Maybell Volunteer Fire	32,270	43,552	6,943	33,775
Health Allotments	2,000	2,000	2,000	2,000
Veteran's Officer	23,769	20,826	12,996	26,100
Youth Services	177,340	213,461	197,887	250,500
Human Services	6,668,658	6,192,817	6,084,927	6,045,046
Public Health	632,122	569,016	561,208	545,440
Health & Human Services	\$7,581,799	\$7,083,946	\$6,889,135	\$6,968,261

Community Development	2023 Actual	2024 Actual	2025 Estimate	2026 Budget
Development Services	\$290,911	\$191,458	\$147,059	\$628,875
Natural Resources	168,583	387,603	167,668	291,687
Hamilton Community Center	3,624	7,087	3,345	10,860
Maybell	47,108	54,943	43,360	59,800
County Fair	192,116	206,182	149,316	109,713
Extension Office	90,948	80,821	61,541	122,054
Contributions	59,000	72,300	77,700	88,300
Library	382,558	401,903	391,511	486,165
Senior Citizens	259,991	230,534	216,200	340,838
Moffat County Tourism Association	180,937	193,249	148,467	171,697
Moffat County Local Marketing District	237,002	687,638	416,770	447,454
Community Development	\$1,912,778	\$2,513,720	\$1,822,937	\$2,757,443

Program Summary (continued)

Component Units	2023 Actual	2024 Actual	2025 Estimate	2026 Budget
Memorial Hospital	\$69,172,815	\$77,672,676	\$85,402,794	\$88,936,202
Housing Authority	757,695	867,296	931,746	1,186,826
Shadow Mtn Local Improvement District	18,755	18,664	18,675	27,806
Component Units	\$69,949,265	\$78,558,636	\$86,353,215	\$90,150,834

Total All Programs	\$115,938,729	\$131,800,538	\$129,256,908	\$144,684,714
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**General Fund
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ 8,103,953	\$ 8,761,287	\$ 7,811,285	\$ 7,628,886	\$ 8,417,969
Sales Tax	5,403,514	4,892,762	2,782,475	2,791,153	2,980,379
Specific Ownership Taxes	-	-	-	-	-
Licenses & Permits	988	1,288	500	788	458
Intergovernmental	2,473,639	2,269,187	5,309,000	1,284,281	1,154,014
Charges for Services	1,587,267	1,641,796	1,201,800	1,380,009	1,364,200
Miscellaneous	1,341,715	882,623	306,709	650,239	388,258
Interest	960,965	1,341,284	250,000	1,010,626	600,000
Transfer In	-	-	-	-	-
Fund Balance Used	-	-	6,513,327	1,805,389	10,041,705
Total Sources of Funds	\$ 19,872,040	\$ 19,790,227	\$ 24,175,097	\$ 16,551,371	\$ 24,946,983
Uses of Funds:					
Personnel	\$ 7,144,464	\$ 7,875,026	\$ 9,032,861	\$ 7,856,045	\$ 10,034,510
Operating	\$ 3,559,248	\$ 4,135,249	\$ 4,768,436	\$ 3,662,924	5,340,955
Capital Outlay	\$ 2,537,867	\$ 1,604,481	\$ 5,865,806	\$ 524,409	\$ 4,879,912
Transfers Out	\$ 3,164,373	\$ 3,977,791	\$ 4,507,994	\$ 4,507,994	\$ 4,691,606
Total Uses of Funds	\$ 16,405,952	\$ 17,592,547	\$ 24,175,097	\$ 16,551,371	\$ 24,946,983
Annual Net Activity	\$ 3,466,088	\$ 2,197,680	\$ 0	\$ (0)	\$ -
Cumulative Balance:					
Beginning Fund Balance	\$ 24,676,356	\$ 28,142,444	\$ 30,340,124	\$ 30,340,124	\$ 28,534,734
Change in Fund Balance	3,466,088	2,197,680	(6,513,327)	(1,805,389)	(10,041,705)
Ending Fund Balance	\$ 28,142,444	\$ 30,340,124	\$ 23,826,797	\$ 28,534,734	\$ 18,493,030
Fund Balance Designations:					
Restricted					
Natural Resources	\$ 14,632	\$ 14,632	\$ 14,632	\$ 14,632	\$ 14,632
Clerk & Recorder - Electronic Recording	\$ 175,278	\$ 175,278	\$ 175,278	\$ 175,258	\$ 164,758
Clerk & Recorder - HB 1140 & HB1193	\$ 48,826	\$ 48,826	\$ 48,826	\$ 48,826	\$ 11,571
Brown's Park School	\$ 6,686	\$ 6,686	\$ 6,686	\$ 6,686	\$ 6,686
Federal Grants	\$ 4,855,348	\$ 4,810,154	\$ 4,394,025	\$ 4,394,025	\$ 3,545,278
Restricted	\$ 5,100,770	\$ 5,055,576	\$ 4,639,447	\$ 4,639,427	\$ 3,742,925
Committed					
60 Days Operating	\$ 1,784,309	\$ 2,002,113	\$ 2,300,676	\$ 1,920,212	\$ 2,563,090
Countercyclical Reserve (5%)	\$ 535,186	\$ 600,514	\$ 690,065	\$ 575,948	\$ 768,773
Emergency (10% Reserve)	\$ 1,070,371	\$ 1,201,027	\$ 1,380,130	\$ 1,151,897	\$ 1,537,547
Assigned					
Capital Reserve	\$ 232,773	\$ 232,773	\$ 232,773	\$ 232,773	\$ 232,773
Unassigned					
Subsequent Year's Expenditures	\$ 19,419,034	\$ 21,248,121	\$ 14,583,706	\$ 20,014,477	\$ 9,647,922

General Fund Revenues

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget
11000001	40001	PROPERTY TAX	8,094,174	8,751,101	7,806,085	7,623,742	8,412,769
11000001	40003	INTEREST & PENALTY PROP TAX	9,778	10,186	5,200	5,144	5,200
		Property Taxes:	8,103,953	8,761,287	7,811,285	7,628,886	8,417,969
11000001	41001	SALES TAX	4,333,205	4,111,387	2,679,475	2,679,475	2,877,379
11000001	41002	CIGARETTE TAX	4,827	4,059	3,000	3,000	3,000
11000001	41003	SEVERANCE TAX	1,065,482	777,316	100,000	108,678	100,000
		Sales Taxes:	5,403,514	4,892,762	2,782,475	2,791,153	2,980,379
Federal:							
11000001	43001	FEDERAL PILT	388,682	225,195	225,000	397,101	300,000
11000001	43004	FEDERAL MINERAL LEASE	1,017,840	904,376	500,000	724,876	600,000
11000001	43006	FEDERAL WILDLIFE	12,549	11,702	11,468	2,581	11,468
17500001	43008	FEDERAL COST ALLOCATION	80,965	63,241	43,990	32,993	34,551
175LATC1	43033	FEDERAL LOCAL ASST. TRIBAL CON	0	301,153	4,394,025	0	0
20500002	43012	FEDERAL VEST GRANT	3,294	0	3,000	3,000	3,000
20500002	43211	BLM-PATROL CONTRACT	0	0	0	0	15,000
State:							
11000001	43439	AUGMENTATION PLAN	22,478	15,022	0	0	0
11000001	43440	YAMPA RIVER CORRIDOR PROJECT	0	397,916	0	0	0
11500001	43408	STATE MISCELLANEOUS-HAVA	0	9,929	0	0	0
11500001	43415	STATE ELEC RECORD TECH BOARD	30,142	62,951	27,816	27,816	27,816
20500002	43413	STATE FOREST SERVICE GRANT	10,720	3,220	6,000	14,611	10,000
20500002	43416	STATE FINES	12,003	11,739	5,000	5,633	12,000
22000002	43430	STATE FIRE RELIEF FUND	0	0	0	10,346	10,000
41000004	43412	STATE VETERANS OFFICER	13,735	14,793	14,700	805	14,700
41500004	43433	STATE JUDICIAL DIVERSION	21,617	17,686	23,582	19,655	25,582
415SB944	43409	STATE SB94 CASE MANAGEMENT	28,284	23,142	35,419	25,698	34,897
415SB944	43410	STATE SB94 MISCELLANEOUS	765	8,459	7,000	7,000	5,000
415SJDV4	43433	STATE JUDICIAL DIVERSION	0	0	0	167	3,000
50000005	43431	STATE GRANT	0	186,665	0	0	0
Local:							
31500003	43900	CITY OF CRAIG	0	0	0	0	35,000
41500004	43900	CITY OF CRAIG	12,000	12,000	12,000	12,000	12,000
		Intergovernmental:	1,655,073	2,269,187	5,309,000	1,284,281	1,154,014
11500001	42000	LIQUOR LICENSE	988	1,288	500	788	458
		License & Permits:	988	1,288	500	788	458
11500001	44025	DEPARTMENT FEES	254,636	262,921	245,000	245,000	260,000
11500001	44027	ELECTRONIC RECORDING	60,770	33,200	24,000	24,000	39,000
11500001	44042	LATE FEES	36,757	37,577	36,000	36,000	36,000
12500001	44025	DEPARTMENT FEES	950,508	1,024,131	750,000	826,719	800,000
13000001	44025	DEPARTMENT FEES	12,750	2,833	6,000	7,083	6,000
13500001	44025	DEPARTMENT FEES	8,778	6,304	3,500	8,487	6,000
17500001	44028	CABLE FRANCHISE FEE	3,156	4,549	4,000	1,565	4,000
20500002	44024	PENALTY ASSESSMENT	0	33,966	22,000	20,481	22,000
20500002	44025	DEPARTMENT FEES	50,947	40,092	30,000	50,221	45,000

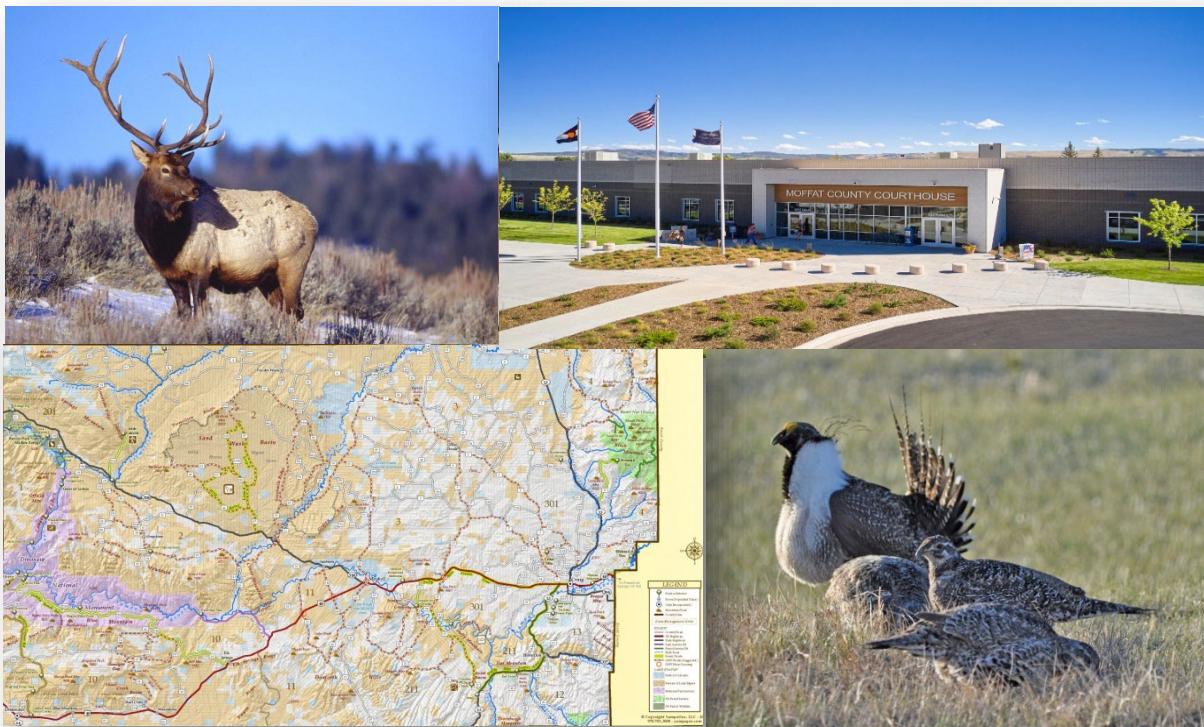
21512312	44019	EMERGENCY MNGMINT AMBULANCE	4,054	0	0	1,000	1,000
30500003	44025	DEPARTMENT FEES	9,184	16,492	10,000	2,500	15,000
31000003	44023	CAMPGROUND RENTAL	4,403	4,945	3,000	5,347	3,000
31000003	44025	DEPARTMENT FEES	31,180	37,287	22,000	30,370	35,000
31000003	44039	RV DUMP FEES	15,199	14,072	8,000	4,584	10,000
31500003	44029	CEMETERY OPENINGS	10,140	15,740	10,000	12,570	15,000
31500003	44030	CEMETERY SALE OF LOTS	9,140	11,265	8,000	13,350	8,000
31500003	44031	CEMETERY VASES FOUNDATION	207	207	200	138	200
32000003	44020	ICE RINK-REIMBURSEMENT	57,389	46,891	1,000	32,526	43,000
32000003	44023	CAMPGROUND RENTAL	0	0	100	0	0
32000003	44025	DEPARTMENT FEES	4,875	5,885	5,000	3,606	5,000
32000003	44026	CONCESSIONS	643	237	0	0	0
325FRMN3	44023	CAMPGROUND RENTAL	5,472	5,609	4,000	7,193	4,000
325FRMN3	44041	DAY USE FEE	1,371	1,535	1,000	1,179	1,000
40000004	44025	DEPARTMENT FEES	852	0	1,000	692	1,000
41500004	44040	SB215 FEES	4,339	3,523	6,000	4,482	3,000
50500005	44021	PLANNING FEES	2,085	1,950	2,000	5,550	2,000
51500005	44023	CAMPGROUND RENTAL	35,804	26,968	0	31,346	0
51500005	44038	SHOWER FEES	894	1,254	0	1,170	0
51500005	44039	RV DUMP FEES	1,525	2,364	0	2,851	0

Charges for Services: **1,577,059** **1,641,796** **1,201,800** **1,380,009** **1,364,200**

10000001	46004	REIMBURSEMENT	3,126	0	0	0	0
10000001	46015	COMMUNICATION SITE REVENUE	0	2,880	2,800	2,963	3,060
11000001	45001	MISCELLANEOUS	14,032	14,615	0	0	0
11000001	45022	SALE OF ASSETS	513,298	0	0	0	0
11500001	46003	COPY REIMBURSEMENT	588	519	600	432	600
12000001	46004	REIMBURSEMENT	15,048	80,167	10,000	47,683	10,000
12500001	45014	BONUS TAX SALE	6,710	2,508	3,000	3,000	3,000
12500001	46005	POSTAGE REIMBURSEMENT	778	954	500	777	500
15000001	46004	REIMBURSEMENT	0	7,900	0	429	0
15500001	45022	SALE OF ASSETS	882	750	0	110	500
15500001	46004	REIMBURSEMENT	8,638	9,126	8,000	7,599	8,000
16000001	46004	REIMBURSEMENT	1,242	625	1,000	0	1,000
16000001	46007	SALARY REIMBURSEMENT	22,431	28,962	0	0	0
17500001	45016	PLATTE RIVER POWER	36,216	23,209	23,209	23,209	23,209
17500001	46004	REIMBURSEMENT	13,375	15,374	0	20,693	10,000
17500001	46006	PAYROLL REIMBURSEMENT	0	10	0	0	0
20000002	45017	DA BUDGET OVERAGE	21,917	35,620	0	0	46,289
20500002	45015	DUI LEAF	2,762	4,775	4,500	5,230	4,500
20500002	45022	SALE OF ASSETS	0	20,280	0	46,900	0
20500002	46001	INSURANCE REIMBURSEMENT	17,378	5,609	0	16,696	0
20500002	46002	TRAVEL REIMBURSEMENT	2,400	0	0	0	0
20500002	46004	REIMBURSEMENT	2,218	18,009	1,000	6,921	32,000
20500002	46008	OVERTIME REIMBURSEMENT	0	1,375	0	588	5,000
20500002	46009	TRAINING REIMBURSEMENT	11,685	23,297	15,000	1,911	15,000
21512302	45022	SALE OF ASSETS	0	3,945	0	0	0
21512302	46004	REIMBURSEMENT	5,996	0	0	0	0
30000003	45013	BUILDING USE	162,328	186,366	100,000	180,431	150,000
30000003	45022	SALE OF ASSETS	0	1,375	0	0	0
30000003	46001	INSURANCE REIMBURSEMENT	450	99,361	0	0	0
30000003	46004	REIMBURSEMENT	79,525	81,340	80,000	67,145	65,000
30500003	45022	SALE OF ASSETS	0	4,860	0	0	0
30500003	46004	REIMBURSEMENT	85	59	0	0	0
30500003	46016	WEED & PEST PARTNERSHIP	39,981	50,656	40,000	83,333	0

31000003	45001	MISCELLANEOUS	19	19	0	952	0
31000003	45008	DONATIONS	0	0	0	319	0
31000003	45022	SALE OF ASSETS	0	2,825	0	13,199	0
31000003	46001	INSURANCE REIMBURSEMENT	0	0	0	2,036	0
31000003	46004	REIMBURSEMENT	4,000	25,943	0	2,216	0
31500003	45001	MISCELLANEOUS	1	1	0	0	0
31500003	45022	SALE OF ASSETS	0	6,725	0	800	0
31500003	46001	INSURANCE REIMBURSEMENT	0	0	0	9,028	0
31500003	46004	REIMBURSEMENT	825	80	0	0	0
32000003	45012	HAY LEASE	9,500	9,500	9,500	9,500	9,500
32000003	45001	MISCELLANEOUS	1	0	0	0	0
32000003	46004	REIMBURSEMENT	3,710	4,026	0	0	0
32500003	45001	MISCELLANEOUS	13	10	0	0	0
32500003	46001	INSURANCE REIMBURSEMENT	156,299	0	0	0	0
40000004	46004	REIMBURSEMENT	3,123	3,070	0	999	0
40000004	45008	DONATIONS	1,000	3,660	0	0	0
40000004	46001	INSURANCE REIMBURSEMENT	0	2,078	0	4,835	0
40500004	45001	MISCELLANEOUS	3,550	1,150	0	0	0
41500004	45001	MISCELLANEOUS	150	625	600	250	600
41500004	45002	UNITED WAY	325	300	500	0	500
41500004	46004	REIMBURSEMENT	0	0	500	0	0
50000005	46004	REIMBURSEMENT	232	241	0	250	0
51000005	46004	REIMBURSEMENT	56	36	0	0	0
51500005	45008	DONATIONS	0	151	0	0	0
51500005	46004	REIMBURSEMENT	138	93	0	0	0
52100005	45008	DONATIONS	71,839	162,823	6,000	89,805	0
52500005	46004	REIMBURSEMENT	(1,272)	2,230	0	0	0
		MISC DEBT PROCEEDS	105,118	(67,490)	0	0	0
		Miscellaneous:	1,341,715	882,623	306,709	650,239	388,258
11000001	47001	INTEREST EARNED	960,965	1,341,280	250,000	1,010,626	600,000
51500005	47001	INTEREST EARNED	0	4	0	5	0
		Interest:	960,965	1,341,284	250,000	1,010,626	600,000
		Transfer In:	0	0	0	0	0
		Total Revenue:	19,043,266	19,790,227	17,661,770	14,745,982	14,905,278

*Revenue detail is also listed under departments that receive revenue in General Fund to identify specific collections by department.



Moffat County Commissioners: Melody Villard, Tony Bohrer and Donald Broom
Phone: (970) 824 5517
Email: bocc@moffatcounty.net



Mission Statement:

It is the Mission of the Moffat County Commissioners to serve the people of Moffat County.

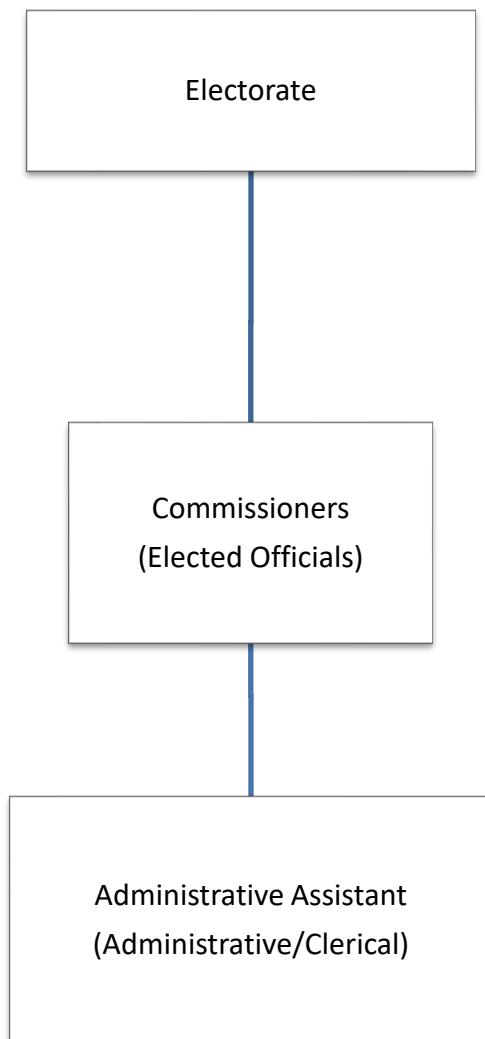
Purpose of Department:

- ✓ Govern responsibly in accordance with the State constitution and on behalf of the legislature in order to represent the interests of, and provide public services to the citizens of Moffat County.
- ✓ Provide a natural and social environment suitable for a variety of commercial, recreational, and personal pursuits in which people can live, work, play, grow up, and grow old, reasonably safe from crime and other harm.

Board of County Commissioners Personnel Schedule

Position Title	FTE
Commissioner	3.00
BOCC Administrative Assistant	0.67
Total	3.67

Board of County Commissioners Organizational Chart



Board of County Commissioners Revenue

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
10000001	44046	WATER SALES	0	0	0	0	0
		Charges for Services:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10000001	46004	REIMBURSEMENT	3,126	0	0	0	0
10000001	46015	COMMUNICATION SITE REVENUE	0	2,880	2,800	2,963	3,060
		Miscellaneous:	<u>3,126</u>	<u>2,880</u>	<u>2,800</u>	<u>2,963</u>	<u>3,060</u>
		Total Revenue:	<u>3,126</u>	<u>2,880</u>	<u>2,800</u>	<u>2,963</u>	<u>3,060</u>

Board of County Commissioners Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
10000001	50010	ELECTED OFFICIAL WAGES	256,827	259,403	290,613	249,431	290,615
10000001	50020	FULL TIME WAGES	0	0	0	0	130,000
10000001	50025	FULL TIME SHARED WAGES	39,534	40,268	42,821	35,937	40,100
10000001	50044	LONGEVITY	0	0	1,742	0	1,750
10000001	50060	FRINGE BENEFITS	111,039	112,254	120,100	103,164	160,000
10000001	50080	RETIREMENT	17,782	17,980	20,500	17,122	28,000
		Personnel Expenditures:	<u>425,182</u>	<u>429,906</u>	<u>475,776</u>	<u>405,654</u>	<u>650,465</u>
10000001	51001	AUDIT SERVICES	46,976	56,041	50,300	33,000	57,000
10000001	51015	LEGAL SERVICES	0	10,000	10,576	15,000	10,576
10000001	52054	LEASED PAYMENTS	0	0	0	17,095	35,000
10000001	53002	ADVERTISING/LEGAL NOTICES	8,295	7,867	9,235	5,757	9,235
10000001	53009	DUES	35,179	37,358	47,000	37,084	48,000
10000001	53034	SOIL CONSERVATION	12,500	20,000	15,000	7,500	0
10000001	53042	TELEPHONE	967	1,056	0	881	0
10000001	53046	TRAVEL	1,989	3,401	11,724	8,136	11,724
10000001	54006	BOARD EXPENSE-MEETINGS	0	0	0	0	10,000
10000001	54015	COPIES	334	0	950	0	950
10000001	54016	COUNTY DEVELOPMENT	0	0	5,000	5,000	0
10000001	54038	MISCELLANEOUS	5,969	1,265	3,297	250	3,297
10000001	54042	OFFICE SUPPLIES	774	661	1,800	563	1,800
10000001	54049	POSTAGE	0	0	35	0	35
10000001	54089	COMMUNICATION SITE EXPENSE	0	2,880	2,800	2,963	3,060
10000001	55039	AUGMENTATION EXPENDITURES	2,493	61,262	0	39,605	50,000
10000001	56008	YAMPA RIVER CORRIDOR PROJECT	0	397,916	0	0	0
		Operating Expenditures:	<u>115,476</u>	<u>599,707</u>	<u>157,717</u>	<u>172,835</u>	<u>240,677</u>
10000001	60014	EQUIPMENT VEHICLES	0	0	45,000	0	0
		Capital Expenditures:	<u>0</u>	<u>0</u>	<u>45,000</u>	<u>0</u>	<u>0</u>
		Expenditure Total:	<u>540,658</u>	<u>1,029,612</u>	<u>678,493</u>	<u>578,488</u>	<u>891,142</u>



Moffat County Clerk & Recorder: Stacy Morgan

Phone: 970 824 9116

Email: smorgan@moffatcounty.net

Mission Statement:

Our Team Mission Statement:

"Dedication to the highest quality of customer service delivered with integrity, friendliness, and enthusiasm."

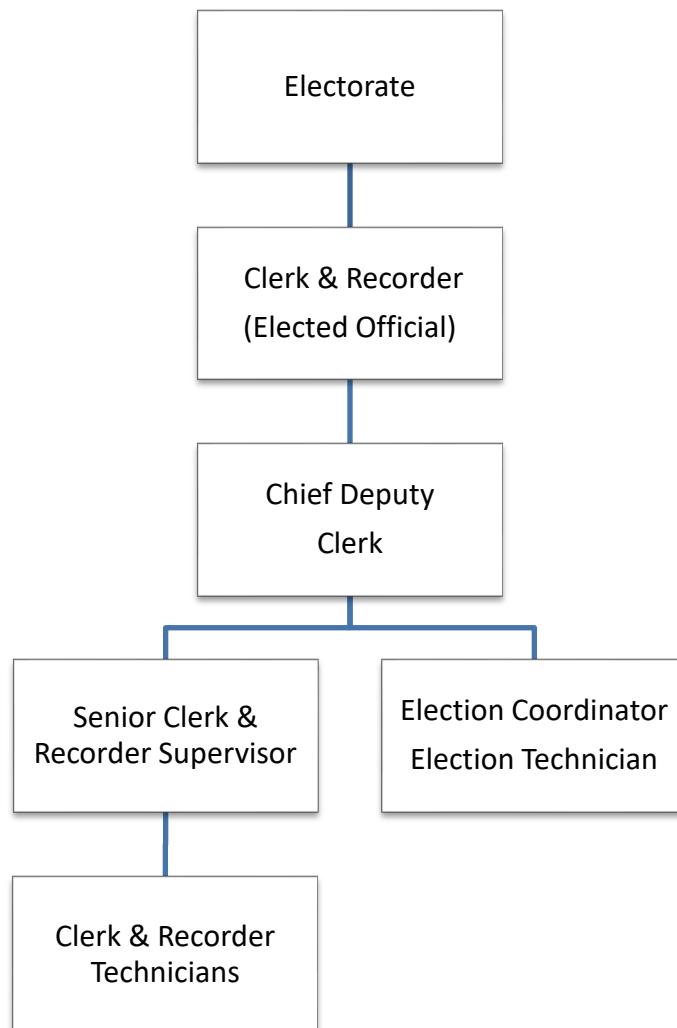
Purpose of Department:

The County Clerk & Recorder's Office is responsible for administering many state statutes in regards to motor vehicles, elections, liquor licensing, and marriage licenses. The Clerk's Office also serves as clerk to the Board of County Commissioners and recorder of legal documents.

- ✓ Clerk to the Board: Maintains and preserves the minutes of all meetings, including the Board of Equalization and Board of Health.
- ✓ Recording Division: Records and indexes all documents that establish legal rights to property. Additionally, this department processes all land surveys, plat maps, and military separation records.
- ✓ Election Division: The Chief Election Officer of the County is responsible for the registration of voters and administrative functions relative to the conduct of primary, general, and special district elections.
- ✓ Motor Vehicle Division: This division is responsible for titling and registering all motor vehicles, issuing license plates and collecting taxes and fees as set by Colorado law and acts as an authorized agent of the Colorado Department of Revenue.

Clerk and Recorder Personnel Schedule	
Position Title	FTE
Clerk & Recorder	1.00
Chief Deputy Clerk	1.00
Senior Clerk & Recorder Supervisor	1.00
Clerk & Recorder Technician	2.50
Election Technician	0.50
Election Coordinator	1.00
Total	7.00

Clerk & Recorder Organizational Chart



Clerk and Recorder Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
11500001	43408	STATE MISCELLANEOUS-HAVA	0	9,929	0	0	0
11500001	43415	STATE ELEC RECORD TECH BOARD	30,142	62,951	27,816	27,816	27,816
		Intergovernmental:	<u>30,142</u>	<u>72,880</u>	<u>27,816</u>	<u>27,816</u>	<u>27,816</u>
11500001	42000	LIQUOR LICENSE	988	1,288	500	788	458
		License & Permits:	<u>988</u>	<u>1,288</u>	<u>500</u>	<u>788</u>	<u>458</u>
11500001	44025	DEPARTMENT FEES	254,636	262,921	245,000	245,000	260,000
11500001	44027	ELECTRONIC RECORDING	60,770	33,200	24,000	24,000	39,000
11500001	44042	LATE FEES	36,757	37,577	36,000	36,000	36,000
		Charges for Services:	<u>352,163</u>	<u>333,698</u>	<u>305,000</u>	<u>305,000</u>	<u>335,000</u>
11500001	46003	COPY REIMBURSEMENT	588	519	600	432	600
		Miscellaneous:	<u>588</u>	<u>519</u>	<u>600</u>	<u>432</u>	<u>600</u>
		Total Revenue:	<u>383,880</u>	<u>408,384</u>	<u>333,916</u>	<u>334,036</u>	<u>363,874</u>

Clerk and Recorder Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
11500001	50010	ELECTED OFFICIAL WAGES	88,080	88,983	88,253	76,610	88,253
11500001	50020	FULL TIME WAGES	253,095	217,575	281,000	207,683	337,000
11500001	50030	PART TIME WAGES	28,991	56,925	76,000	44,980	0
11500001	50042	OVER TIME	0	4,564	0	0	0
11500001	50044	LONGEVITY	2,600	2,622	2,600	2,257	2,600
11500001	50046	LEAVE PAID OUT	1,562	0	0	0	0
11500001	50060	FRINGE BENEFITS	166,262	173,308	196,000	169,049	226,000
11500001	50080	RETIREMENT	17,096	18,471	24,100	18,088	26,000
		Personnel Expenditures:	<u>557,684</u>	<u>562,447</u>	<u>667,953</u>	<u>518,667</u>	<u>679,853</u>
11500001	52037	REPAIRS EQUIP/MAINT	0	0	2,000	0	2,000
11500001	53005	COMPUTER EXPENSE/SERVICES	0	0	1,500	0	1,500
11500001	53009	DUES & MEETINGS	92	1,941	1,500	2,782	1,500
11500001	53046	TRAVEL	2,482	1,173	3,500	2,603	3,500
11500001	54023	ELECTRONIC RECORDING	12,858	6,342	10,500	14,213	10,500
11500001	54037	MISC EQUIPMENT	0	0	1,500	0	1,500
11500001	54038	MISCELLANEOUS	694	634	1,000	560	1,000
11500001	54042	OFFICE SUPPLIES	3,267	2,336	4,500	2,760	4,500
11500001	54049	POSTAGE	11,935	11,572	13,200	12,712	11,800
11500001	56002	ELEC REC TECH BOARD GRANT	15,838	59,588	27,816	58,430	27,816
		Operating Expenditures:	<u>47,166</u>	<u>83,587</u>	<u>67,016</u>	<u>94,059</u>	<u>65,616</u>
		Expenditure Total:	<u>604,850</u>	<u>646,034</u>	<u>734,969</u>	<u>612,726</u>	<u>745,469</u>

Clerk & Recorder Election's Division



Moffat County Clerk & Recorder: Stacy Morgan
Phone: 970 824 9116
Email: smorgan@moffatcounty.net

Mission Statement:

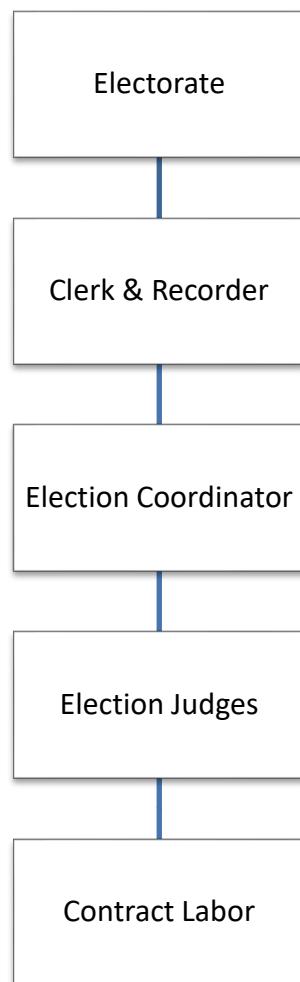
Moffat County is dedicated to the integrity and transparency in the conduct of fair and accurate elections.

Purpose of Department:

- ✓ The election department is responsible for voter registration and the conduct of all primary, general, and special county elections, training of election judges, and tabulation and certification of election results.
- ✓ Election conduct is according to state statute and directed by the Secretary of State.
- ✓ The election department also provides election services and assistance to municipalities, school districts, and special districts of Moffat County.
- ✓ Encourages voter participation and equality.
- ✓ Provides information and assistance with voting information, candidate campaign finance, and voter registration.

Elections Personnel Schedule	
Position Title	FTE
Election Judges	n/a
Contract Labor	n/a
Total	0.00

Elections Organizational Chart



Election Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
12000001	46004	REIMBURSEMENT	15,048	80,167	10,000	47,683	10,000
		Miscellaneous:	<u>15,048</u>	<u>80,167</u>	<u>10,000</u>	<u>47,683</u>	<u>10,000</u>
		Total Revenue:	<u>15,048</u>	<u>80,167</u>	<u>10,000</u>	<u>47,683</u>	<u>10,000</u>

Election Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
12000001	50054	JUDGES	7,751	50,695	9,500	4,626	9,500
		Personnel Expenditures:	<u>7,751</u>	<u>50,695</u>	<u>9,500</u>	<u>4,626</u>	<u>9,500</u>
12000001	52016	EQUIPMENT RENTAL	2,545	2,548	45,000	62,852	45,000
12000001	53002	ADVERTISING/LEGAL NOTICES	254	911	1,000	0	1,000
12000001	53005	COMPUTER EXPENSE/SERVICES	436	1,976	1,000	0	1,000
12000001	53009	DUES & MEETINGS	0	1,212	2,500	496	2,500
12000001	53046	TRAVEL	3,290	1,059	4,000	2,573	4,000
12000001	54037	MISC EQUIPMENT	9,287	0	2,000	737	2,000
12000001	54038	MISCELLANEOUS	450	496	1,000	0	1,000
12000001	54045	OPERATING SUPPLIES	25,640	61,975	41,500	588	41,500
12000001	54049	POSTAGE	3,038	6,419	12,600	0	12,600
12000001	58006	EVEN YEAR ELECTION	5,675	23,497	6,700	2,386	6,700
		Operating Expenditures:	<u>50,615</u>	<u>100,093</u>	<u>117,300</u>	<u>69,632</u>	<u>117,300</u>
		Expenditure Total:	<u>58,366</u>	<u>150,788</u>	<u>126,800</u>	<u>74,258</u>	<u>126,800</u>

Moffat County Treasurer



Moffat County Treasurer: Robert Razzano

Phone: 970 824 9111

Email: razzano@moffatcounty.net

Mission Statement:

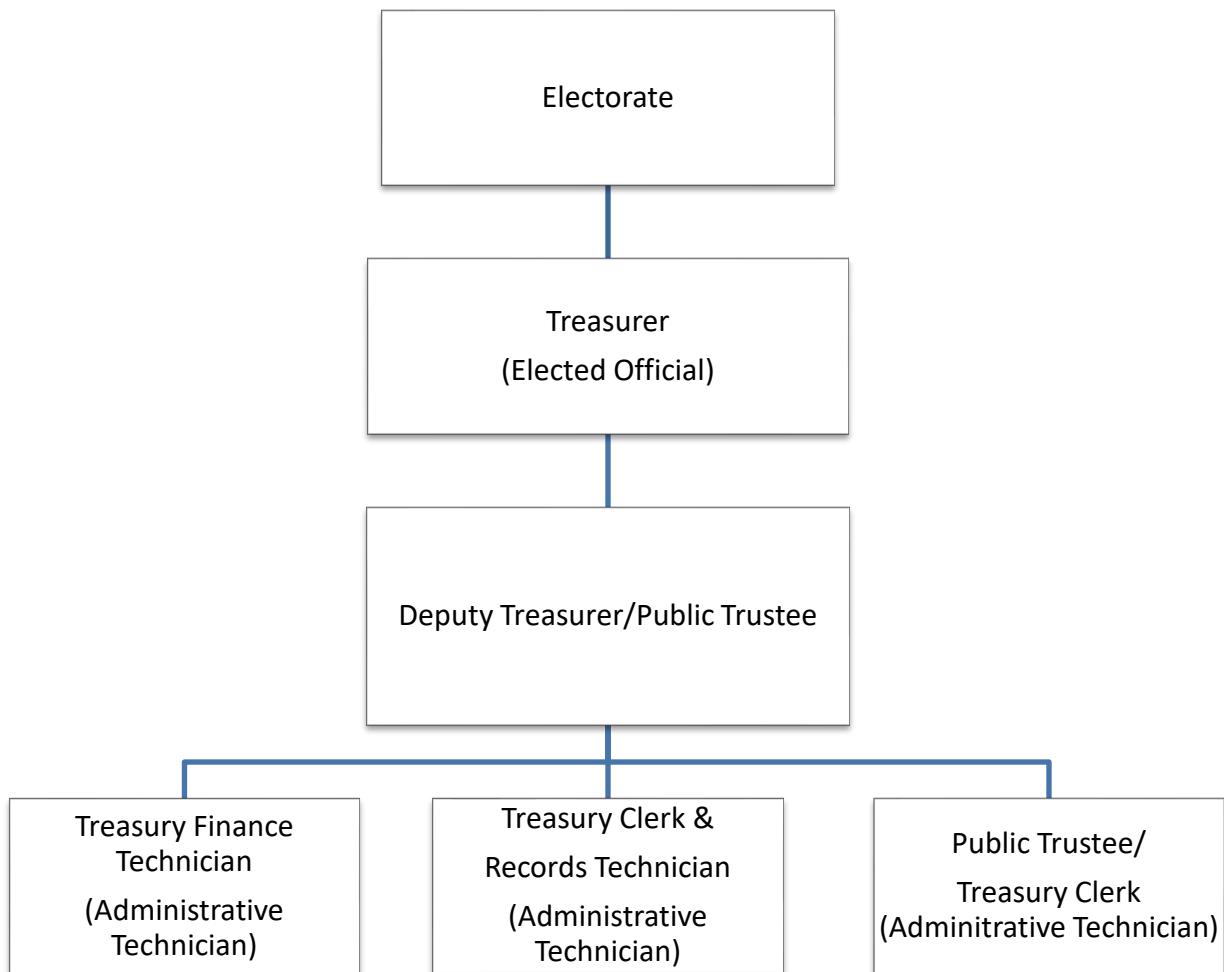
The Moffat County Treasurer is the custodian of all funds for the county. Our mission is to provide collection, receipt, and deposit services for all funds due to and received by the county in a courteous, efficient, accurate, accountable, and timely manner, and provide other support as required by the community and government.

Purpose of Department:

- ✓ The Treasurer is the custodian of all funds for the county.
- ✓ The Treasurer's primary function is the collection and distribution of property taxes in compliance with Colorado Statutes.
- ✓ The Treasurer is responsible for the collection of unpaid property taxes and special assessments.
- ✓ The Treasurer also conducts an annual tax lien sale for unpaid real property and manufactured home taxes.

Treasurer Personnel Schedule	
Position Title	FTE
Treasurer/Public Trustee	0.75
Deputy Treasurer	1.00
Treasury Finance Technician	1.00
Treasury Clerk & Records Technician	1.00
Total	3.75

Elections Organizational Chart



Treasurer Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
12500001	44025	DEPARTMENT FEES	950,508	1,024,131	750,000	826,719	800,000
		Charges for Services:	950,508	1,024,131	750,000	826,719	800,000
12500001	45014	BONUS TAX SALE	6,710	2,508	3,000	3,000	3,000
12500001	46005	POSTAGE REIMBURSEMENT	778	954	500	777	500
		Miscellaneous:	7,488	3,463	3,500	3,777	3,500
		Total Revenue:	957,996	1,027,594	753,500	830,497	803,500

Treasurer Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
12500001	50010	ELECTED OFFICIAL WAGES	88,363	88,983	88,253	76,610	88,253
12500001	50020	FULL TIME WAGES	168,534	175,032	180,000	154,799	179,500
12500001	50044	LONGEVITY	2,610	2,622	2,600	2,257	1,000
12500001	50046	LEAVE PAID OUT	13,884	0	0	0	0
12500001	50060	FRINGE BENEFITS	120,989	121,261	130,000	108,359	141,000
12500001	50080	RETIREMENT	16,404	15,998	22,000	14,020	16,500
		Personnel Expenditures:	410,783	403,895	422,853	356,045	426,253
12500001	52037	REPAIRS EQUIP/MAINT	94	0	234	0	234
12500001	53002	ADVERTISING/LEGAL NOTICES	17,334	18,850	23,000	0	23,000
12500001	53004	BONDS	340	0	1,800	0	1,800
12500001	53009	DUES & MEETINGS	700	1,100	1,300	100	1,300
12500001	53046	TRAVEL	0	0	2,500	0	2,500
12500001	53056	EMPLOYEE EDUCATION	0	0	1,000	0	1,000
12500001	53058	PRINTING	675	575	550	1,532	550
12500001	54038	MISCELLANEOUS	289	44	500	337	500
12500001	54040	OFFICE EQUIPMENT	831	0	650	0	650
12500001	54042	OFFICE SUPPLIES	3,950	3,236	4,500	2,504	4,500
12500001	54049	POSTAGE	12,770	11,574	13,427	5,835	13,427
		Operating Expenditures:	36,983	35,379	49,461	10,308	49,461
		Expenditure Total:	447,765	439,274	472,314	366,353	475,714

Moffat County Public Trustee



Moffat County Treasurer: Robert Razzano
Phone: 970 824 9111
Email: razzano@moffatcounty.net

Mission Statement:

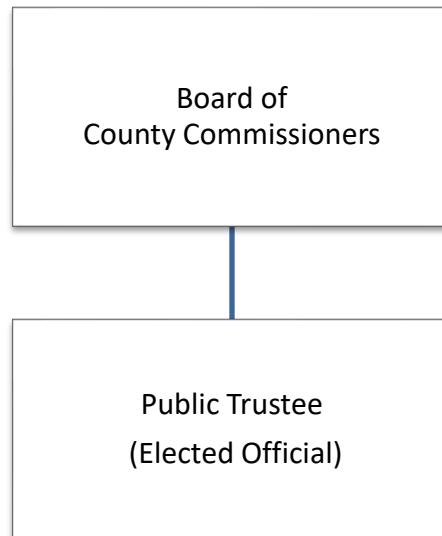
The Office of Public Trustee is committed to processing all releases of deeds of trust in an accurate, timely fashion in accordance with Colorado Law, while protecting the rights of borrowers, lenders, and lien holders, and also providing service and education regarding the foreclosure proceedings.

Purpose of Department:

- ✓ The Public Trustee provides a system of checks and balances between borrower and lender. To provide a fair opportunity to owners of property, as well as providing the foreclosing party requirements and timelines that must be met.

Public Trustee Personnel Schedule	
Position Title	FTE
Public Trustee	0.25
Total	0.25

Public Trustee Organizational Chart



Public Trustee Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
13000001	44025	DEPARTMENT FEES	12,750	2,833	6,000	7,083	6,000
		Charges for Services:	<u>12,750</u>	<u>2,833</u>	<u>6,000</u>	<u>7,083</u>	<u>6,000</u>
		Total Revenue:	<u>12,750</u>	<u>2,833</u>	<u>6,000</u>	<u>7,083</u>	<u>6,000</u>

Public Trustee Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
13000001	50010	ELECTED OFFICIAL WAGES	12,500	12,603	12,501	10,851	12,605
13000001	50060	FRINGE BENEFITS	4,028	4,125	4,200	3,680	4,200
13000001	50080	RETIREMENT	750	756	751	651	800
		Personnel Expenditures:	<u>17,278</u>	<u>17,485</u>	<u>17,452</u>	<u>15,182</u>	<u>17,605</u>
13000001	53009	DUES & MEETINGS	350	0	500	0	500
13000001	53046	TRAVEL	0	0	400	0	400
13000001	54042	OFFICE SUPPLIES	2,419	160	2,683	449	2,683
13000001	54038	MISCELLANEOUS	0	0	175	0	175
		Operating Expenditures:	<u>2,769</u>	<u>160</u>	<u>3,758</u>	<u>449</u>	<u>3,758</u>
			0	0	0	0	0
		Capital Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Expenditure Total:	<u>20,046</u>	<u>17,644</u>	<u>21,210</u>	<u>15,631</u>	<u>21,363</u>

Moffat County Assessor



Moffat County Assessor: Larona McPherson

Phone: 970 824 9102

Email: lmcperson@moffatcounty.net

Mission Statement:

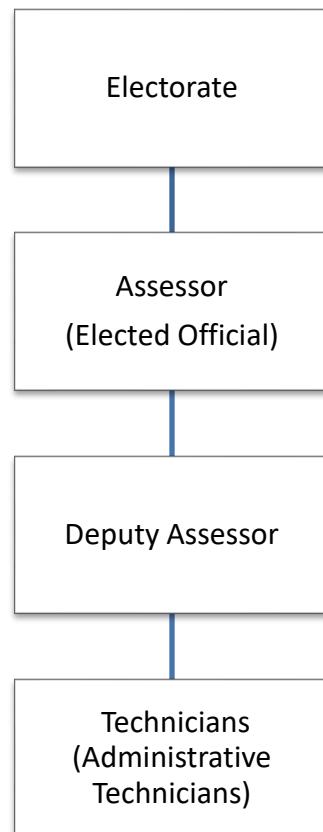
It is the mission of the Moffat County Assessor to generate values for all classifications of property located in Moffat County.

Purpose of Department:

- ✓ To discover, list, classify, and value all types of property in Moffat County
- ✓ Preparation of tax roll
- ✓ Process ownership transfers
- ✓ To maintain and update the county mapping records
- ✓ Generate the Abstract of Assessment
- ✓ The certification of valuations to all taxing districts
- ✓ Administer and process Senior Exemptions and Veterans Exemptions

Assessor Personnel Schedule	
Position Title	FTE
Assessor	1.00
Deputy Assessor	1.00
Technicians	2.00
Total	4.00

Assessor Organizational Chart



Assessor Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
13500001	44025	DEPARTMENT FEES	8,778	6,304	3,500	8,487	6,000
		Charges for Services:	8,778	6,304	3,500	8,487	6,000
		Total Revenue:	8,778	6,304	3,500	8,487	6,000

Assessor Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
13500001	50010	ELECTED OFFICIAL WAGES	88,080	88,983	88,253	81,538	88,253
13500001	50020	FULL TIME WAGES	134,484	155,447	184,000	124,954	183,500
13500001	50042	OVER TIME	73	7,627	10,000	0	5,000
13500001	50046	LEAVE PAID OUT	1,732	0	0	23,452	0
13500001	50050	CONTRACT LABOR	80,783	70,564	130,000	130,000	106,000
13500001	50060	FRINGE BENEFITS	76,774	74,583	90,100	68,982	112,800
13500001	50080	RETIREMENT	12,867	13,421	16,500	10,921	16,300
		Personnel Expenditures:	394,793	410,624	518,853	439,847	511,853
13500001	51018	OTHER PROFESSIONAL SERVICES	0	0	7,000	0	22,000
13500001	52029	MAINTENANCE CONTRACTS	0	0	2,625	4,636	4,636
13500001	52035	REPAIRS AUTO	0	0	600	0	600
13500001	52037	REPAIRS EQUIP/MAINT	727	1,105	1,000	1,376	1,000
13500001	53002	ADVERTISING/LEGAL NOTICES	0	0	100	0	100
13500001	53009	DUES & MEETINGS	2,347	2,096	5,100	4,694	5,100
13500001	53028	REAPPRAISAL	2,249	932	3,750	1,376	3,750
13500001	53046	TRAVEL	1,232	1,287	2,000	602	2,000
13500001	53052	WEB SITE FEE	3,600	3,600	5,700	9,600	10,000
13500001	53056	EMPLOYEE EDUCATION	140	120	2,000	100	2,000
13500001	53058	PRINTING	567	370	1,500	1,184	1,600
13500001	54034	MAPS	0	0	100	0	0
13500001	54038	MISCELLANEOUS	175	405	500	0	500
13500001	54042	OFFICE SUPPLIES	1,843	1,027	2,000	591	2,000
13500001	54049	POSTAGE	5,586	815	5,200	10,308	5,200
		Operating Expenditures:	18,466	11,757	39,175	34,469	60,486
			0	0	0	0	0
		Capital Expenditures:	0	0	0	0	0
		Expenditure Total:	413,258	422,381	558,028	474,316	572,339

Finance



Finance Director: Catherine Nielson
Phone: 970 824 9106
Email: cnielson@moffatcounty.net

Mission Statement:

It is the mission of the Moffat County Finance Department to process financial information with confidentiality, integrity, and high ethical standards in order to assist County Department Heads and Elected Officials in successfully managing departments, assisting the County to use its resources effectively and efficiently, and to serve the citizens of Moffat County by providing accurate and timely information.

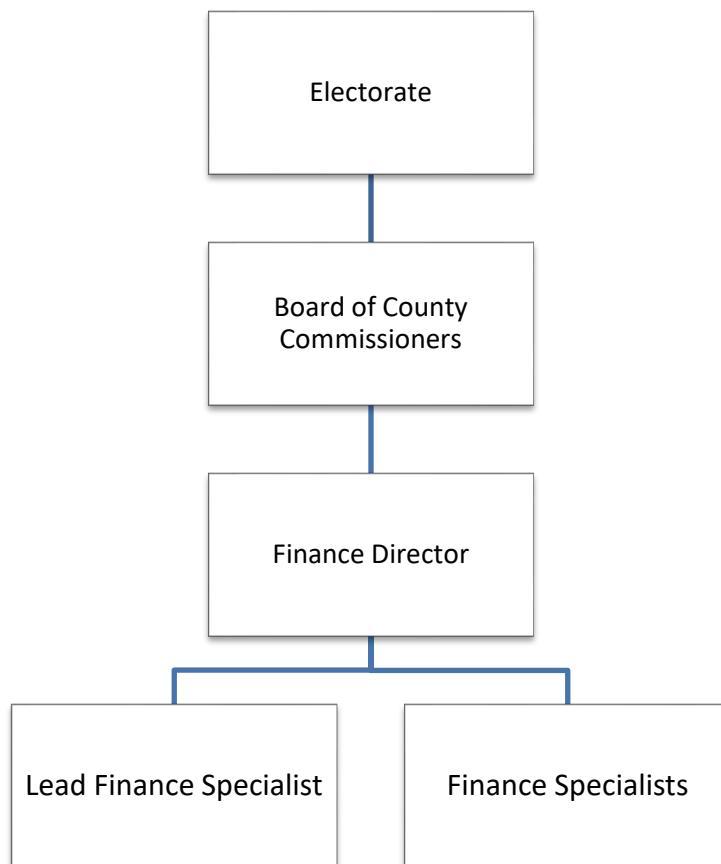
Purpose of Department:

- ✓ The Finance Department is responsible for preparing and retaining the County's financial accounting records on a basis that complies with Generally Accepted Accounting Principles (GAAP), General Accounting Standard Board (GASB), and Code of Federal Regulation 2 CFR 200.
- ✓ The main functions of the Finance Department are budget preparation, mill levy certification, accounts payable, payroll process, tax reporting, general ledger entry, accounts receivable, cash reconciliation, monitoring cash flows, sales tax distribution, fixed assets, long-term debt, financial monitoring and coordinating the annual audit.

Finance Personnel Schedule

Position Title	FTE
Finance Director	1.00
Finance Specialist	2.50
Lead Finance Specialist	0.50
PH Finance Specialist	0.50
DHS Finance Specialist	1.00
Total	5.50

Finance Organizational Chart



Finance Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
14000001	46004	REIMBURSEMENT	0	0	0	0	0
		Miscellaneous:	0	0	0	0	0
		Total Revenue:	0	0	0	0	0

Finance Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
14000001	50020	FULL TIME WAGES	177,692	196,208	215,000	178,452	215,000
14000001	50025	FULL TIME SHARED WAGES	24,810	23,410	36,000	24,183	36,000
14000001	50030	PART TIME WAGES	39,052	40,010	44,000	36,162	42,500
14000001	50042	OVER TIME	100	0	2,000	0	2,000
14000001	50044	LONGEVITY	0	0	0	0	0
14000001	50050	CONTRACT LABOR	0	0	0	0	0
14000001	50060	FRINGE BENEFITS	74,000	82,580	91,500	75,980	106,300
14000001	50080	RETIREMENT	9,618	12,525	15,500	12,158	15,500
		Personnel Expenditures:	325,273	354,732	404,000	326,935	417,300
14000001	53002	ADVERTISING/LEGAL NOTICES	0	0	580	0	580
14000001	53009	DUES & MEETINGS	739	1,869	1,861	1,007	1,900
14000001	53042	TELEPHONE	484	558	600	441	600
14000001	53046	TRAVEL	655	1,298	4,700	3,812	3,500
14000001	54038	MISCELLANEOUS	20	132	200	(40)	200
14000001	54042	OFFICE SUPPLIES	5,562	4,000	4,905	4,407	4,905
14000001	54048	PAPER SUPPLIES	344	631	720	728	720
14000001	54049	POSTAGE	0	0	11	0	11
		Operating Expenditures:	7,803	8,488	13,577	10,354	12,416
			0	0	0	0	0
		Capital Expenditures:	0	0	0	0	0
		Expenditure Total:	333,076	363,220	417,577	337,289	429,716

Human Resources



Human Resources Director: Rachel Bower

Phone: 970 824 9108

Email: rbower@moffatcounty.net

Mission Statement:

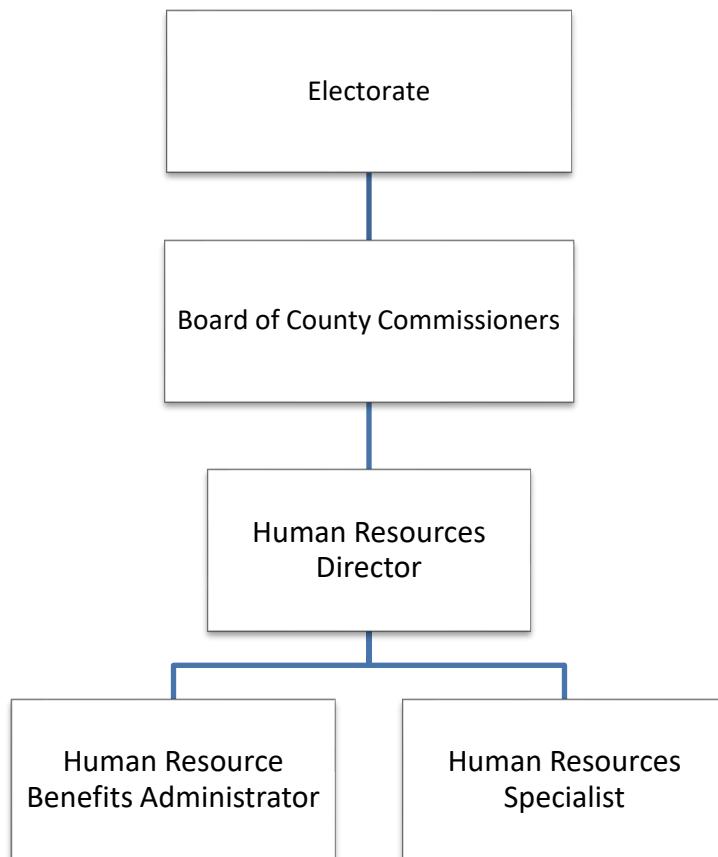
To conduct all aspects of the Human Resources function in such a manner as to improve the recruitment and retention of qualified employees and to minimize risk through compliance with all local, state, and national laws and regulations.

Purpose of Department:

The Human Resources Department provides centralized support to Moffat County employees, department heads, elected officials, and boards in the areas of labor and employee relations, staff recruitment, selection and retention, classification and compensation, benefits, and employee training and professional development so they can continue efficient agency operations.

Human Resources Personnel Schedule	
Position Title	FTE
Human Resources Director	1.00
Human Resource Benefits Administrator	1.00
Human Resources Specialist	1.00
Total	3.00

Human Resources Organizational Chart



Human Resources Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
15000001	46004	REIMBURSEMENT	0	7,900	0	429	0
		Miscellaneous:	0	7,900	0	429	0
		Total Revenue:	0	7,900	0	429	0

Human Resources Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
15000001	50020	FULL TIME WAGES	156,273	178,959	215,000	164,296	215,000
15000001	50030	PART TIME WAGES	9,069	806	0	0	0
15000001	50042	OVER TIME	0	0	0	0	0
15000001	50044	LONGEVITY	0	0	0	0	0
15000001	50046	LEAVE PAID OUT	1,233	0	0	0	0
15000001	50060	FRINGE BENEFITS	43,517	59,765	84,500	48,750	67,500
15000001	50080	RETIREMENT	2,965	9,319	13,000	9,858	13,000
		Personnel Expenditures:	213,057	248,849	312,500	222,904	295,500
15000001	51018	OTHER PROF SERV-TESTING	0	0	0	0	780
15000001	53002	ADVERTISING/LEGAL NOTICES	244	264	4,000	4,505	4,000
15000001	53003	BACKGROUND CHECKS	0	0	0	0	500
15000001	53005	COMPUTER EXPENSE/SERVICES	244	2,417	2,712	1,956	2,750
15000001	53009	DUES & MEETINGS	7,100	7,400	7,550	0	8,850
15000001	53011	OTHER EDUCATION & TRAVEL	0	0	0	0	0
15000001	53018	INSURANCE	3,157	3,164	3,250	418	4,800
15000001	53031	RETIREMENT BOARD	0	0	3,000	0	3,000
15000001	53042	TELEPHONE	1,320	528	500	441	500
15000001	53046	TRAVEL	0	0	3,500	2,031	3,500
15000001	53056	EMPLOYEE EDUCATION	1,245	8,259	8,500	8,853	8,500
15000001	54038	MISCELLANEOUS	117	171	500	222	500
15000001	54042	OFFICE SUPPLIES	1,221	1,009	1,158	327	1,250
15000001	54049	POSTAGE	0	0	100	0	100
15000001	54059	SAFETY INCENTIVE	0	90	2,000	0	3,000
15000001	58003	EMPLOYEE APPRECIATION	9,837	12,826	10,000	739	12,000
		Operating Expenditures:	24,485	36,127	46,770	19,491	54,030
		Expenditure Total:	237,543	284,976	359,270	242,395	349,530



Information Technology Director: Mason Siedschlaw

Phone: 970 826 3403

Email: msiedschlaw@moffatcounty.net

Mission Statement:

It is the mission of the Moffat County Information Technology Department to provide timely, quality services to all of the departments within Moffat County, by prudent utilization of available resources for the purposes of:

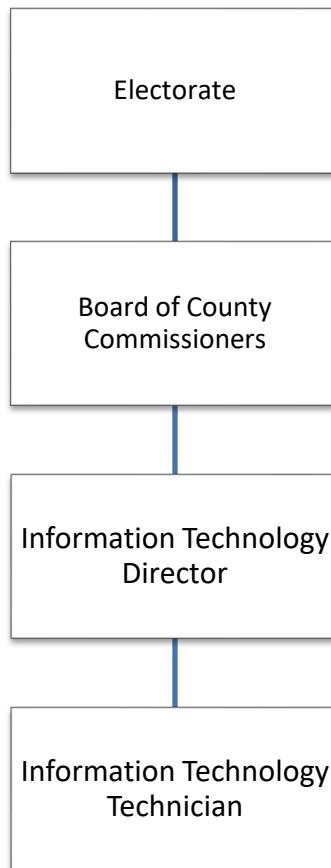
- Providing for access while protecting the security and integrity of our networks, applications, and data
- Pursuing new technologies and new horizons
- Remaining responsive to the evolving needs of Moffat County

Purpose of Department:

- ✓ Information Technology provides the implementation and maintenance of network services that Moffat County uses in its organization. Specific tasks may include the coordination of requests for services between users and operating or applications systems. Confer with users or review requests for services or other information to identify requirements for information services; coordinate with departments, contractors, or vendors as needed to provide required services or support. Maintain an inventory of information services equipment, supplies, and materials; review technical publications and other information to identify new technology and improvements in hardware or software, make recommendations concerning new purchases, changes in contracts, or other actions, prepare and coordinate purchase orders, contracts and other documents as required. Aid in training or assist users with various system applications, respond to various problems and coordinate with staff to affect solutions or enhance systems performance.

Information Technology Personnel Schedule	
Position Title	FTE
Information Technology Director	1.00
Information Technology Technician	1.00
Total	2.00

Information Technology Organizational Chart



Information Technology Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
15500001	45022	SALE OF ASSETS	882	750	0	110	500
15500001	46004	REIMBURSEMENT	8,638	9,126	8,000	7,599	8,000
		Miscellaneous:	<u>9,520</u>	<u>9,876</u>	<u>8,000</u>	<u>7,709</u>	<u>8,500</u>
		Total Revenue:	<u>9,520</u>	<u>9,876</u>	<u>8,000</u>	<u>7,709</u>	<u>8,500</u>

Information Technology Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
15500001	50020	FULL TIME WAGES	173,169	163,488	178,000	153,916	178,000
15500001	50044	LONGEVITY	1,710	2,232	2,600	2,257	2,600
15500001	50060	FRINGE BENEFITS	66,087	64,083	68,000	58,042	79,300
15500001	50080	RETIREMENT	8,440	7,778	11,000	9,370	11,000
		Personnel Expenditures:	<u>249,405</u>	<u>237,580</u>	<u>259,600</u>	<u>223,585</u>	<u>270,900</u>
15500001	52029	MAINTENANCE CONTRACTS	209,368	252,526	259,800	381,861	278,318
15500001	53005	COMPUTER EXPENSE/SERVICES	5,628	2,885	6,000	2,898	6,000
15500001	53042	TELEPHONE	2,122	1,506	4,000	1,213	4,000
15500001	53046	TRAVEL	0	0	300	0	300
15500001	54042	OFFICE SUPPLIES	804	1,290	850	1,065	850
15500001	54045	OPERATING SUPPLIES	1,717	1,880	2,550	5,251	2,550
15500001	54049	POSTAGE	24	0	200	0	200
		Operating Expenditures:	<u>219,663</u>	<u>260,086</u>	<u>273,700</u>	<u>392,289</u>	<u>292,218</u>
15500001	60005	CAPITAL OUTLAY	17,001	17,008	22,800	3,241	35,800
		Capital Expenditures:	<u>17,001</u>	<u>17,008</u>	<u>22,800</u>	<u>3,241</u>	<u>35,800</u>
		Expenditure Total:	<u>486,070</u>	<u>514,675</u>	<u>556,100</u>	<u>619,115</u>	<u>598,918</u>

Moffat County Attorney



Moffat County Attorney: Max Salazar, Esq.

Phone: 970 826 3404

Email: msalazar@moffatcounty.net

Mission Statement:

To provide quality legal advice and representation of Moffat County Government, including Moffat County Board of County Commissioners, County Boards and Departments, and Elected Officials, thereby enabling these entities to provide better services and leadership to the Moffat County community.

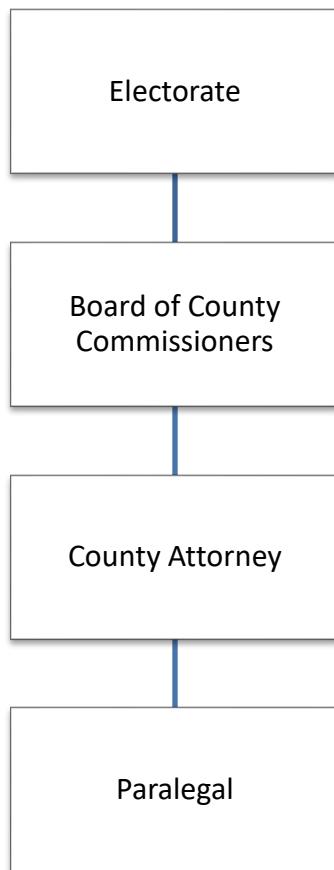
Purpose of Department:

- ✓ The County Attorney's Office provides legal counsel to the Board of County Commissioners, Elected Officials, and County Departments and Boards. The office represents Moffat County in connection with litigation, administrative proceedings, settlement discussions, negotiations, and similar proceedings except insured claims, and provides contract management services, including negotiation, preparation, and enforcement of leases and contracts to which Moffat County is a party.
- ✓ The County Attorney supervises County Attorney staff.
- ✓ The County Attorney identifies, researches and prepares advisements for the Board and all departments and divisions of county government on legal issues relevant to the general operation of county offices, including employment/personnel, special districts, land use, land transfers, prescriptive rights, and premises liability, and researches laws, regulations, policies and precedent decisions and interprets the law and its applications to county legal issues.
- ✓ The Paralegal in the County Attorney's Office assists the County Attorney in providing the above services and oversees Colorado Open Records Act requests as Custodian of Public Records.

By law, this office does not provide general legal advice to the public.

County Attorney Personnel Schedule	
Position Title	FTE
County Attorney	1.00
Paralegal	1.00
Total	2.00

County Attorney Organizational Chart



County Attorney Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
16000001	46004	REIMBURSEMENT	1,242	625	1,000	0	1,000
16000001	46007	SALARY REIMBURSEMENT	22,431	28,962	0	0	0
		Miscellaneous:	<u>23,673</u>	<u>29,587</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
		Total Revenue:	<u>23,673</u>	<u>29,587</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>

County Attorney Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
16000001	50020	FULL TIME WAGES	170,555	170,187	174,200	86,277	174,200
16000001	50060	FRINGE BENEFITS	47,091	47,897	56,000	23,584	52,500
16000001	50080	RETIREMENT	10,233	7,796	10,800	3,110	10,500
		Personnel Expenditures:	<u>227,880</u>	<u>225,880</u>	<u>241,000</u>	<u>112,971</u>	<u>237,200</u>
16000001	51006	CIVIL SERVICES	331	67	150	0	150
16000001	51018	OTHER PROFESSIONAL SERVICES	0	357	17,500	12,468	25,000
16000001	52029	MAINTENANCE CONTRACTS	1,957	1,912	4,850	1,931	4,850
16000001	53002	ADVERTISING/LEGAL NOTICES	263	497	750	0	750
16000001	53009	DUES & MEETINGS	967	1,745	2,900	1,990	2,900
16000001	53046	TRAVEL	391	458	4,171	0	2,871
16000001	54007	BOOKS	198	207	350	0	350
16000001	54037	MISC EQUIPMENT	600	522	1,000	0	1,000
16000001	54038	MISCELLANEOUS	0	5	200	0	200
16000001	54042	OFFICE SUPPLIES	795	371	1,000	383	1,000
		Operating Expenditures:	<u>5,503</u>	<u>6,142</u>	<u>32,871</u>	<u>16,771</u>	<u>39,071</u>
			0	0	0	0	0
		Capital Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Expenditure Total:	<u>233,384</u>	<u>232,022</u>	<u>273,871</u>	<u>129,743</u>	<u>276,271</u>

County Surveyor



County Surveyor: Bill Baker

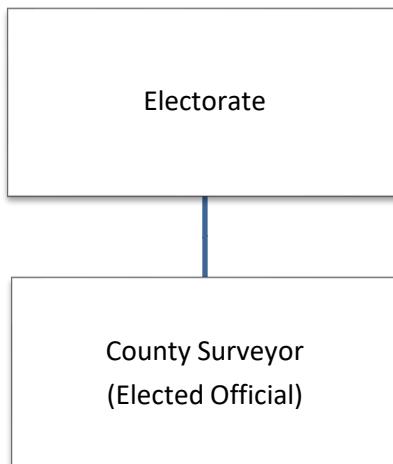
Phone:

Mission Statement:

- ✓ To represent the County in boundary disputes pursuant to C.R.S. sections 30-6-110 and 30-10-906.
- ✓ To notify the County attorney of any unsettled boundary disputes or boundary discrepancies within the county that may come to their attention.
- ✓ To file in the office of the county clerk and recorder all surveys, field notes, calculations, maps, and any other records pertaining to work authorized and financed by the board of county commissioners.
- ✓ Conduct surveys to establish the boundaries of county property, including road rights-of-way, or any other surveys necessary to the county.
- ✓ Accept filing maps of surveys that establish monuments and keep a current record of all survey monuments within the county.
- ✓ Examine all survey maps and plats before they are recorded by the county clerk and recorder to ensure proper content and form.
- ✓ Conduct geodetic control surveys, vertical control surveys, or any surveys for the purpose of geographic information systems.
- ✓ Conduct or supervise construction surveys necessary to the County.
- ✓ Provide reference monuments for the remuneration or monument upgrades of public land survey.

County Surveyor Personnel Schedule	
Position Title	FTE
County Surveyor	1.00
Total	1.00

County Surveyor Organizational Chart



Surveyor Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
16500001	50010	ELECTED OFFICIAL WAGES	4,968	5,019	4,978	4,321	4,978
16500001	50060	FRINGE BENEFITS	1,293	705	700	523	500
16500001	50080	RETIREMENT	6	0	500	0	300
		Personnel Expenditures:	6,267	5,724	6,178	4,844	5,778
16500001	54045	OPERATING SUPPLIES	900	0	23,103	0	5,000
		Operating Expenditures:	900	0	23,103	0	5,000
			0	0	0	0	0
		Capital Expenditures:	0	0	0	0	0
		Expenditure Total:	7,167	5,724	29,281	4,844	10,778

Other Administration

Finance Director: Cathy Nielson
Phone: 970 824 9106
Email: cnielson@moffatcounty.net

Purpose of Department:

This department contains several expenditure items that are for the benefit of the entire General Fund. Expenditures in this department include:

- ✓ Human Service Cost Allocation
- ✓ Postage
- ✓ Board of County Commissioners' Vehicles
- ✓ Platte River Authority
- ✓ Treasurer's Fees
- ✓ Road and Bridge Projects
- ✓ Employee Vacation and Sick Leave
- ✓ Contingency
- ✓ Professional Services
- ✓ County Development

Transfer Out Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
17000001	59001	TRANSFER OUT AIRPORT	49,348	228,562	50,047	50,047	76,362
17000001	59010	TRANSFER OUT LEASE PURCHASE	1,233,000	1,227,625	1,231,250	1,231,250	1,228,750
17000001	59011	TRANSFER OUT LIBRARY	345,857	370,977	450,900	450,900	345,857
17000001	59015	TRANSFER OUT PSC-JAIL	1,367,767	1,909,990	2,525,624	2,525,624	1,500,000
17000001	59016	TRANSFER OUT PUBLIC HEALTH	0	0	0	0	0
17000001	59018	TRANSFER OUT SENIOR CITIZENS	168,401	240,637	250,173	250,173	240,637
17000001	59019	TRANSFER OUT SHADOW MTN LID	0	0	0	0	0
18000001	59023	TRANSFER TO HEALTH & WELFARE	0	0	0	0	1,300,000
17000001	59020	TRANSFER OUT TO HUMAN SERVICE	0	0	0	0	0
Transfer Out:			<u>3,164,373</u>	<u>3,977,791</u>	<u>4,507,994</u>	<u>4,507,994</u>	<u>4,691,606</u>
Expenditure Total:			<u>3,164,373</u>	<u>3,977,791</u>	<u>4,507,994</u>	<u>4,507,994</u>	<u>4,691,606</u>

Other Admin Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
17500001	43008	FEDERAL COST ALLOCATION	80,965	63,241	43,990	32,993	34,551
		Intergovernmental:	80,965	63,241	43,990	32,993	34,551
17500001	44028	CABLE FRANCHISE FEE	3,156	4,549	4,000	1,565	4,000
		Charges for Services:	3,156	4,549	4,000	1,565	4,000
17500001	45016	PLATTE RIVER POWER	36,216	23,209	23,209	23,209	23,209
17500001	46004	REIMBURSEMENT	13,375	15,374	0	20,693	10,000
17500001	46006	PAYROLL REIMBURSEMENT	0	10	0	0	0
		Miscellaneous:	49,591	38,593	23,209	43,903	33,209
		Total Revenue:	133,713	106,384	71,199	78,461	71,760

Other Admin Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
17500001	50055	EMPLOYEE BONUS	0	186,735	0	0	0
17500001	50042	OVER TIME	0	0	0	0	0
17500001	50046	LEAVE PAID OUT	0	0	60,000	0	60,000
17500001	50060	FRINGE BENEFITS	(14,485)	13,874	40,000	0	36,000
17500001	50080	RETIREMENT	0	0	4,000	3,006	4,000
		Personnel Expenditures:	(14,485)	200,609	104,000	3,006	100,000
17500001	51009	DHS COST ALLOCATION	5,950	6,250	5,735	6,500	6,500
17500001	51018	OTHER PROFESSIONAL SERVICES	11,528	8,000	62,000	0	62,000
17500001	52002	BROWN'S PARK SCHOOL	0	0	0	0	0
17500001	52035	REPAIRS AUTO	394	0	2,000	355	2,000
17500001	52039	ROAD & BRIDGE PROJECTS	0	0	4,500	0	4,500
17500001	53002	ADVERTISING/LEGAL NOTICES	0	0	0	0	0
17500001	53018	INSURANCE	493,211	605,023	650,000	605,023	750,000
17500001	53026	PLATTE RIVER AUTHORITY	0	0	25,640	0	25,640
17500001	53048	UNEMPLOYMENT	0	0	0	0	0
17500001	54013	CONTINGENCY	5,000	0	625,000	0	625,000
17500001	54016	COUNTY DEVELOPMENT	5,000	13,000	53,000	49,359	50,000
17500001	54038	MISCELLANEOUS	0	1,746	5,000	393	5,000
17500001	54049	POSTAGE	10,000	0	15,000	10,000	15,000
17500001	54077	TREASURER FEES	679,249	685,892	670,000	570,780	700,000
17500001	58016	FEE REFUND	0	0	0	0	0
		Operating Expenditures:	1,210,332	1,319,911	2,117,875	1,242,409	2,245,640
			0	0	0	0	0
		Capital Expenditures:	0	0	0	0	0
		Expenditure Total:	1,195,846	1,520,520	2,221,875	1,245,415	2,345,640

American Rescue Plan Act Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
175ARP_1	43030	FEDERAL ARP ACT	0	0	0	0	0
		Intergovernmental:	0	0	0	0	0
		Total Revenue:	0	0	0	0	0

American Rescue Plan Act Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
175ARP 1	50055	EMPLOYEE BONUS	0	0	0	0	0
175ARP 1	50060	FRINGE BENEFITS	0	0	0	0	0
175ARP 1	53065	VFW CONTRIBUTION	0	25,000	0	0	0
175ARP 1	53066	AMERICAN LEGION CONTRIBUTION	0	25,000	0	0	0
175ARP 1	53067	CITY DIVERSION PARK	150,000	0	0	0	0
175ARP 1	53068	AUGMENTATION PLAN	69,956	29,507	0	0	0
175ARP 1	53017	HUMAN RESOURCE COUNCIL	20,000	0	0	0	0
		Operating Expenditures:	239,956	79,507	0	0	0
175ARP 1	60021	LOUDY SIMPSON IMPROVEMENT	0	448,746	35,595	0	35,595
175ARP 1	60032	LIBRARY BUILDINGS	0	49,034	0	0	0
175ARP 1	60045	FAIRGROUNDS IMPROVEMENTS	56,325	17,743	0	0	0
175ARP 1	60046	SECURITY UPGRADE	2,692	100,000	0	0	0
175ARP 1	60047	GOLF COURSE IMPROVEMENT	351,644	44,318	0	0	0
175ARP 1	60048	MAYBELL WASTEWATER TF	97,634	15,688	0	0	0
175ARP 1	60049	MAYBELL PARK IMPROVEMENT	351,713	84,285	0	0	0
175ARP 1	60051	ASSESSOR ARCA SEARCH	16,728	2,094	0	0	0
175ARP 1	60052	ASSESSOR GIS	19,189	0	0	0	0
175ARP 1	60059	AIRPORT IMPROVEMENT	63,446	137,866	0	0	0
		Capital Expenditures:	959,371	899,773	35,595	0	35,595
		Expenditure Total:	1,199,327	979,280	35,595	0	35,595

Local Assistance and Tribal Consistency Revenue

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
175LATC1	43033	FEDERAL LOCAL ASST. TRIBAL CON	0	301,153	4,394,025	0	0
		Intergovernmental:	0	301,153	4,394,025	0	0
		Total Revenue:	0	301,153	4,394,025	0	0

Local Assistance and Tribal Consistency Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
175LATC1	60007	COURTHOUSE BLDG	969,229	0	0	0	0
175LATC1	60045	FAIRGROUNDS IMPROVEMENTS	1,080	301,153	4,194,025	25,800	3,431,131
175LATC1	60063	TRS SOFTWARE UPGRADE	0	0	200,000	0	0
		Capital Expenditures:	970,309	301,153	4,394,025	25,800	3,431,131
		Expenditure Total:	970,309	301,153	4,394,025	25,800	3,431,131

Contribution Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
52700005	53030	REGIONAL AIRPORT	6,000	6,000	7,000	7,000	7,000
52700005	51004	CRAIG CHAMBER	5,000	5,000	5,000	5,000	5,000
52700005	54019	DINOSAUR WELCOME CENTER	0	0	0	0	0
52700005	53015	FIREWORKS	5,000	5,000	5,500	5,500	5,000
52700005	53017	HUMAN RESOURCE COUNCIL	40,000	40,500	40,000	40,000	40,000
52700005	52048	MOFFAT CO VISITOR CNTR	0	0	0	0	0
52700005	53020	IRISH CANYON	1,500	1,800	1,800	1,800	1,800
52700005	53021	LEAFY SPURGE PROJECT	1,500	1,000	1,000	1,000	1,000
52700005	53069	ADVOCATES	0	10,000	0	0	0
52700005	53070	JOLT	0	3,000	3,500	3,000	3,500
52700005	53071	SENIOR SOCIAL CENTER	0	0	14,400	14,400	0
52700005	53034	SOIL CONCERVATION	0	0	0	0	15,000
52700005	54038	MISCELLANEOUS-GOLF COURSE	0	0	0	0	10,000
Operating Expenditures:			59,000	72,300	78,200	77,700	88,300
Expenditure Total:			59,000	72,300	78,200	77,700	88,300

District Attorney

DISTRICT ATTORNEY'S OFFICE



SERVING GRAND, ROUTT, AND MOFFAT COUNTIES

**District Attorney: Matt Karzen
Phone: 970 824 7041**

Mission Statement:

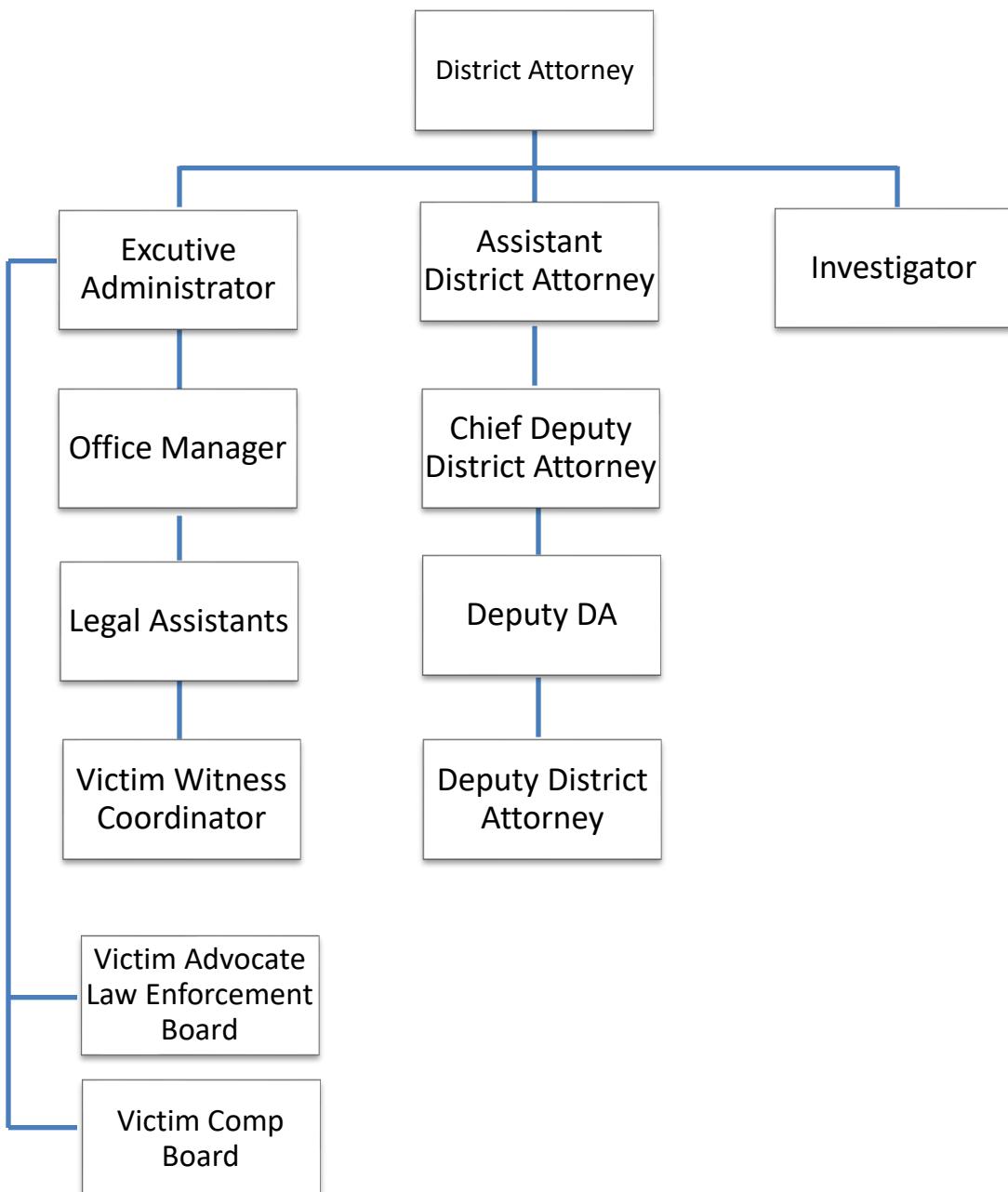
The District Attorney's Office is dedicated to providing members of our community with a safe place to live by pursuing justice through the fair and ethical prosecution of criminal offenders. We shall seek truth and justice in a professional manner and ensure crime victims are treated with fairness, dignity, and respect.

Purpose of Department:

- ✓ The primary function of the District Attorney's Office is to assist in the investigation and undertake the prosecution of those persons alleged to have committed crimes within the Fourteenth Judicial District of Colorado. Duties include advising law enforcement officers on legal issues, reviewing search and arrest warrants, and preparing and filing criminal complaints. It is the responsibility of our office to maintain contact with and explain the criminal justice process to victims and witnesses. Our office represents the People of the State of Colorado in various proceedings in arraignments, trials, sentencing hearings, and post-conviction proceedings.
- ✓ The District Attorney's Office also prosecutes delinquency actions in which juveniles are charged with the commission of offenses. There are other ancillary proceedings also handled by our office, including civil forfeiture actions, Department of Motor Vehicles suspensions, revocations appeals and some county ordinance violation actions.

District Attorney Personnel Schedule	
Position Title	FTE
District Attorney	n/a
Total	0.00

District Attorney Organizational Chart



District Attorney Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
20000002	45017	DA BUDGET OVERAGE	21,917	35,620	0	0	46,289
		Miscellaneous:	21,917	35,620	0	0	46,289
		Total Revenue:	21,917	35,620	0	0	46,289

District Attorney Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
20000002	50500	DISTRICT ATTORNEY					
		WAGES	370,494	395,095	446,634	446,634	451,146
		FRINGE BENEFITS	163,606	174,664	188,137	188,137	189,591
		STATE FUNDS REIMB DA SALARY	(31,823)	(35,620)	(30,688)	(30,688)	(30,688)
		Personnel Expenditures:	502,277	534,139	604,083	604,083	610,049
		CONTRACT/PART TIME WAGES	600	600	0	0	0
		ACCOUNTING & AUDIT SERVICES	4,000	3,924	3,924	3,924	3,924
		OFFICE SUPPLIES	4,000	4,000	4,000	4,000	4,000
		OFFICE EQUIPMENT, MAINT & REPAIR	3,000	3,000	3,000	3,000	3,000
		OFFICE & CELLULAR PHONE	2,500	3,600	2,500	2,500	2,500
		COMPUTER SOFTWARE, EQUIP & SUPPORT	1,200	1,200	3,280	3,280	3,280
		PRINTING	1,000	500	500	500	500
		POSTAGE	2,700	2,700	1,500	1,500	1,500
		BOOKS PUBLICATIONS & CD ROM	500	500	500	500	500
		INVESTIGATOR SUPPLIES	500	500	500	500	500
		PHOTOGRAPHY & GRAPHICS	200	200	200	200	200
		TRAVEL	6,500	6,500	6,500	6,500	6,500
		WITNESS EXPENSES	4,000	4,000	4,000	4,000	4,000
		MISC. TRIAL EXPENSES	4,000	4,000	4,000	4,000	4,000
		TRANSCRIPTS	500	500	500	500	500
		VEHICLE MAINT. & REPAIR	800	1,200	1,200	1,200	1,200
		CDAC ASSESSMENT	4,100	4,100	4,100	4,100	4,100
		PROFESSIONAL DUES	1,300	1,300	1,300	1,300	1,300
		TRAINING TUITION	2,000	2,250	2,250	2,250	2,250
		TRAINING ROOM & BOARD	2,200	2,200	2,200	2,200	2,200
		INDENTENT IT SERVICES	15,809	16,748	16,748	16,748	16,748
		CAPITAL EXPENSE	9,500	9,600	9,120	9,120	9,120
		VALE GRANT/ADMIN	(10,000)	(9,600)	(9,600)	(9,600)	(9,600)
		MISC. REIMBURSEMENT	(500)	(500)	(500)	(500)	(500)
		TRIAL REIMBURSEMENT	(7,561)	(4,521)	(5,501)	(5,501)	(5,501)
		Operating Expenditures:	52,848	58,501	56,221	56,221	56,221
		Expenditure Total:	555,125	592,640	660,304	660,304	666,270

Moffat County Sheriff



Moffat County Sheriff: Chip McIntyre
Phone: 970 826 2310
Email: cmcIntyre@sheriff.moffat.co.us

Mission Statement:

To develop strong community partnerships while collaborating with our fellow public safety colleagues to provide superior public safety to all individuals.

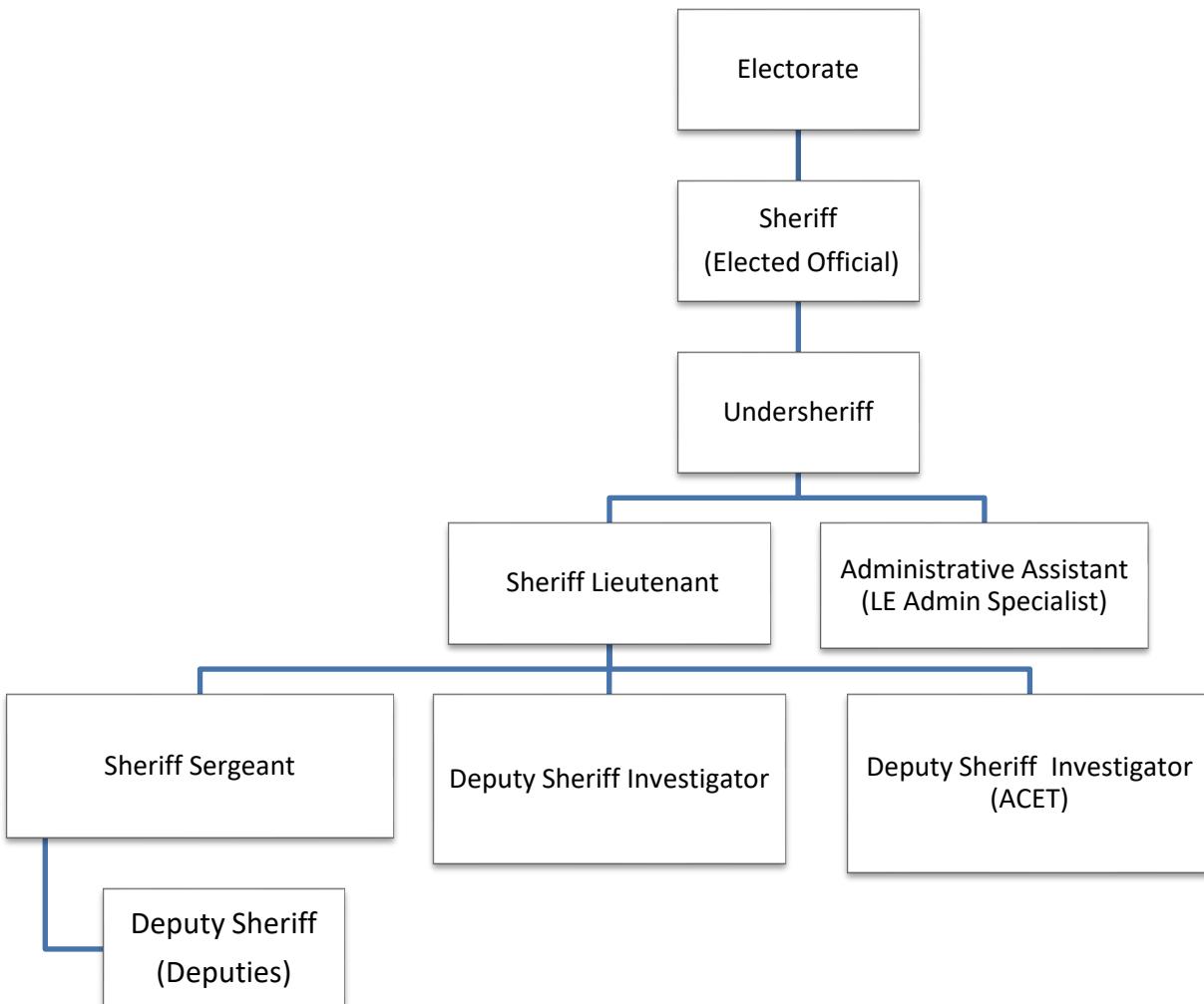
Purpose of Department:

- ✓ The function of the Sheriff's Office is to provide law enforcement to the unincorporated areas of Moffat County. Sheriff's deputies patrol 4,734 square miles, responding to calls for service, investigating crimes against persons and property, serving civil process, organizing command functions for Search and Rescue, and wildland fire. Deterring violations of law, through proactive patrolling and enforcing applicable State laws and County resolutions, is also an important function of the Sheriff's Office. The Sheriff's deputies also assist with transportation services for inmates and actively assist with wildland fire suppression operations.

Sheriff Personnel Schedule

Position Title	FTE
Sheriff	1.00
Undersheriff	1.00
Sheriff Lieutenant	1.00
Administrative Assistant	1.00
Sheriff Sergeant	2.00
Investigator/GRAMNET	1.00
Investigator Sargent	1.00
Deputy Sheriff	9.00
Total	17.00

Moffat County Sheriff Organizational Chart



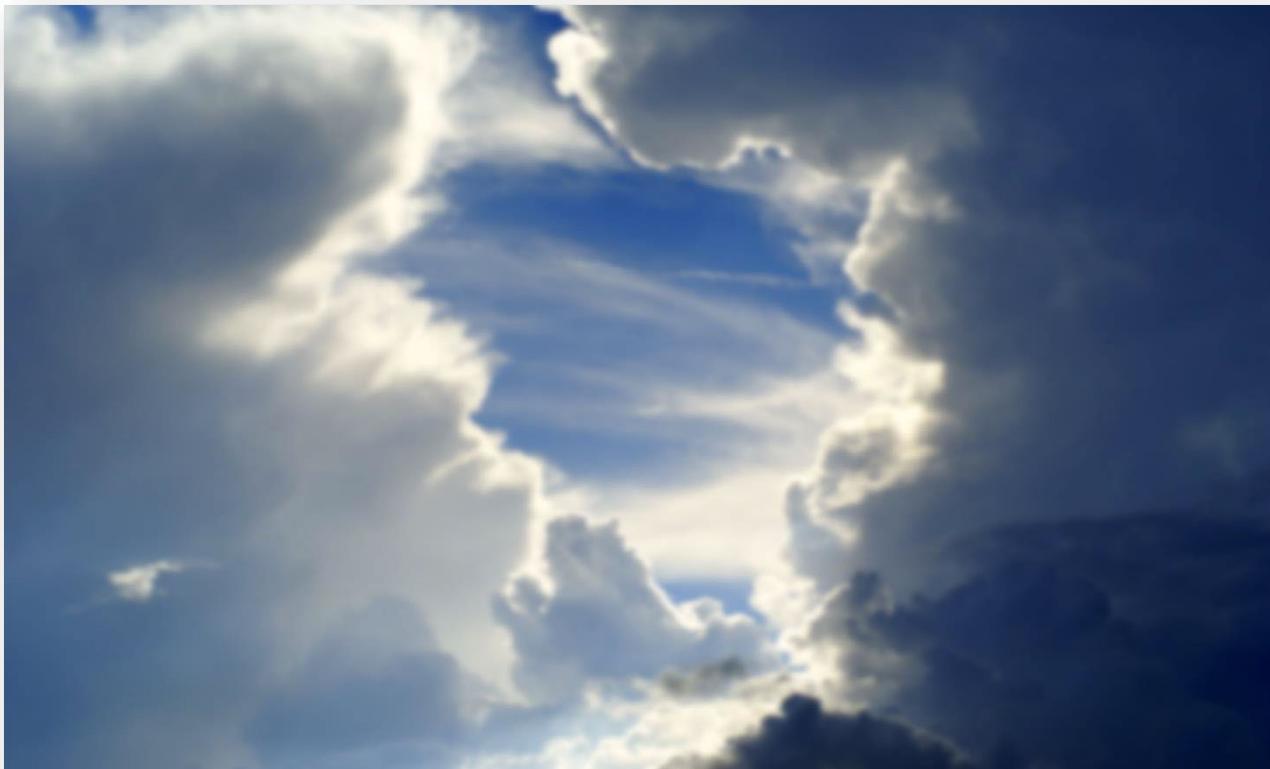
Sheriff Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
20500002	43012	FEDERAL VEST GRANT	3,294	0	3,000	3,000	3,000
20500002	43211	BLM-PATROL CONTRACT	0	0	0	0	15,000
		State:					
20500002	43413	STATE FOREST SERVICE GRANT	10,720	3,220	6,000	14,611	10,000
20500002	43416	STATE FINES	12,003	11,739	5,000	5,633	12,000
		Intergovernmental:	26,016	14,959	14,000	23,244	40,000
20500002	44024	PENALTY ASSESSMENT	0	33,966	22,000	20,481	22,000
20500002	44025	DEPARTMENT FEES	50,947	40,092	30,000	50,221	45,000
		Charges for Services:	50,947	74,058	52,000	70,702	67,000
20500002	45015	DUI LEAF	2,762	4,775	4,500	5,230	4,500
20500002	45022	SALE OF ASSETS	0	20,280	0	46,900	0
20500002	46001	INSURANCE REIMBURSEMENT	17,378	5,609	0	16,696	0
20500002	46002	TRAVEL REIMBURSEMENT	2,400	0	0	0	0
20500002	46004	REIMBURSEMENT	2,218	18,009	1,000	6,921	32,000
20500002	46008	OVERTIME REIMBURSEMENT	0	1,375	0	588	5,000
20500002	46009	TRAINING REIMBURSEMENT	11,685	23,297	15,000	1,911	15,000
		Miscellaneous:	36,443	73,345	20,500	78,246	56,500
		Total Revenue:	113,407	162,362	86,500	172,192	163,500

Sheriff Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
20500002	50010	ELECTED OFFICIAL WAGES	114,429	115,602	114,654	162,147	114,654
20500002	50020	FULL TIME WAGES	945,227	971,576	1,060,000	1,339,473	1,466,000
20500002	50042	OVER TIME	33,475	34,609	35,000	59,505	35,000
20500002	50044	LONGEVITY	2,600	1,550	2,600	600	2,600
20500002	50046	LEAVE PAID OUT	15,583	15,902	0	36,888	0
20500002	50060	FRINGE BENEFITS	487,451	501,200	545,000	653,728	764,000
20500002	50080	RETIREMENT	53,757	58,824	71,000	89,051	95,000
Personnel Expenditures:			1,652,521	1,699,263	1,828,254	2,341,393	2,477,254
20500002	51015	LEGAL SERVICES	0	4,026	5,000	104	5,000
20500002	51030	EFORCE RMS LICENSING	6,206	6,487	7,490	6,711	7,490
20500002	51031	LEXIPOL POLICY MANAGEMENT	8,361	8,863	8,863	9,439	8,863
20500002	52029	MAINTENANCE CONTRACTS	14,454	11,102	15,075	14,100	15,075
20500002	52035	REPAIRS AUTO	24,875	9,619	12,330	6,738	12,330
20500002	52038	RADIO REPAIR/MAINTENANCE	1,273	7,308	7,500	2,707	7,500
20500002	52054	LEASED PAYMENTS	0	0	0	86,759	105,000
20500002	53005	COMPUTER EXPENSE/SERVICES	6,950	2,818	5,000	7,425	5,000
20500002	53009	DUES & MEETINGS	1,761	4,282	4,080	300	4,080
20500002	53013	GRAMNET	24,000	24,000	20,523	24,000	24,000
20500002	53042	TELEPHONE	9,334	9,979	10,800	14,376	10,800
20500002	53046	TRAVEL	4,341	6,107	5,500	8,743	5,500
20500002	53049	USFS CONTRACT	0	14,314	6,000	0	6,000
20500002	53056	EMPLOYEE EDUCATION	19,118	39,455	26,000	33,393	26,000
20500002	53064	BODY CAMERA	4,774	4,774	7,528	4,774	7,528
20500002	53069	ADVOCATES	0	0	10,000	10,000	25,000
20500002	54015	COPIES	0	299	600	0	600
20500002	54030	GAS & OIL	5,416	11,472	16,454	14,364	16,454
20500002	54037	MISC EQUIPMENT	2,533	2,708	2,000	921	2,000
20500002	54038	MISCELLANEOUS	3,326	3,209	2,800	462	2,800
20500002	54042	OFFICE SUPPLIES	1,042	2,222	3,000	4,749	3,000
20500002	54045	OPERATING SUPPLIES	15,352	10,904	10,000	21,881	10,000
20500002	54049	POSTAGE	450	833	1,000	890	1,000
20500002	54068	SPECIAL PROJECTS	13,019	17,731	15,000	7,644	15,000
20500002	54078	UNIFORMS	7,874	5,683	7,000	12,448	7,000
Operating Expenditures:			174,458	208,195	209,543	292,927	333,020
20500002	60005	CAPITAL OUTLAY	56,319	0	0	0	0
20500002	60011	EQUIPMENT MISCELLANEOUS	80,462	38,069	0	0	0
20500002	60014	EQUIPMENT VEHICLES	119,645	109,631	234,000	70,252	0
20500002	60060	SEARCH AND RESCUE EQUIPMENT	62,428	(648)	0	407	0
20500002	60061	TASERS	0	0	18,199	18,199	18,199
20500002	60062	FLOCK CAMERAS	0	30,000	15,000	0	15,000
Capital Expenditures:			318,854	177,053	267,199	88,858	33,199
Expenditure Total:			2,145,834	2,084,510	2,304,996	2,723,178	2,843,473

Moffat County Coroner



Moffat County Coroner: Jesse Joe Arthurs

Phone: 970 326 3095

Email: coroner@moffatcounty.net

Mission Statement:

To serve the people of Moffat County in a responsible and compassionate manner.

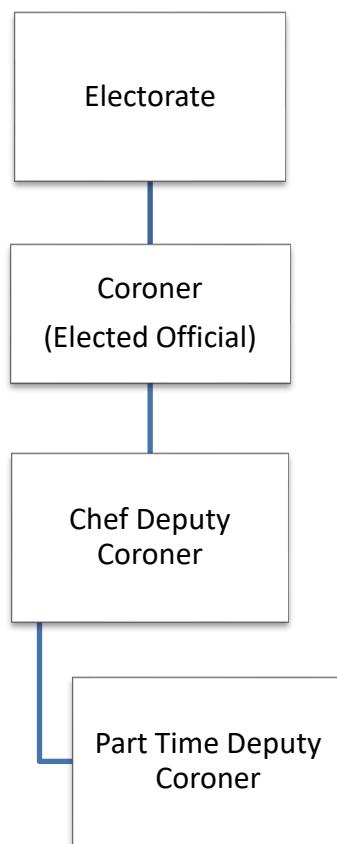
To investigate all reportable deaths within the jurisdiction thoroughly in accordance with accepted standards in use today in this field, while keeping in mind the available resources of the County.

Purpose of Department:

- ✓ This is a statutory office pursuant to C.R.S. 30-10-518 and 30-10-601 through 30-10-621. The Coroner is elected to serve for a four-year term. The Coroner is authorized to appoint Deputies to serve in his absence.

Coroner Personnel Schedule	
Position Title	FTE
Coroner	1.00
Chef Deputy Coroner	0.50
Part Time Deputy Coroner	0.50
Total	2.00

Moffat County Coroner Organizational Chart



Coroner Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
20800002	46004	REIMBURSEMENT	0	0	0	0	0
		Miscellaneous:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Revenue:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Coroner Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
20800002	50010	ELECTED OFFICIAL WAGES	75,349	76,679	76,050	106,967	76,050
20800002	50030	PART TIME WAGES	10,472	34,713	40,000	37,040	45,151
20800002	50040	CALL OUT WAGES	0	493	58,500	19,014	58,500
20800002	50060	FRINGE BENEFITS	30,515	32,845	35,200	47,050	37,100
20800002	50080	RETIREMENT	4,521	4,601	4,600	6,418	4,600
		Personnel Expenditures:	<u>120,857</u>	<u>149,330</u>	<u>214,350</u>	<u>216,490</u>	<u>221,401</u>
20800002	51002	AUTOPSIES	35,090	46,238	30,000	27,384	30,000
20800002	51013	INIDIGENT BURIAL	0	1,790	1,500	0	1,800
20800002	51014	INVESTIGATOR FEES	0	0	0	0	0
20800002	52018	FACILITY RENTAL	0	0	0	0	0
20800002	52019	FACILITY USE FEE	0	0	0	0	0
20800002	52035	REPAIRS AUTO	0	0	500	0	500
20800002	53009	DUES & MEETINGS	1,587	1,287	1,587	2,960	1,587
20800002	53042	TELEPHONE	484	528	650	793	650
20800002	53045	TOXICOLOGY	0	0	0	0	0
20800002	53046	TRAVEL	665	157	600	140	600
20800002	53047	TRANSPORTATION	5,750	5,250	6,000	8,000	6,000
20800002	53056	EMPLOYEE EDUCATION	0	411	475	0	475
20800002	54015	COPIES	240	0	350	0	350
20800002	54038	MISCELLANEOUS	1,682	1,851	1,500	4,024	1,800
20800002	54045	OPERATING SUPPLIES	1,943	1,666	6,500	3,845	6,500
		Operating Expenditures:	<u>47,441</u>	<u>59,178</u>	<u>49,662</u>	<u>47,146</u>	<u>50,262</u>
			0	0	0	0	0
		Capital Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Expenditure Total:	<u>168,298</u>	<u>208,508</u>	<u>264,012</u>	<u>263,636</u>	<u>271,663</u>

Office of Emergency Management



Emergency Services Coordinator: Todd Wheeler
Phone: 970 826 2308

Mission Statement:

To enhance the safety of the residents of Moffat County and minimize the effects of natural and manmade disasters through coordinated planning and preparedness efforts conducted before, during, and after disasters.

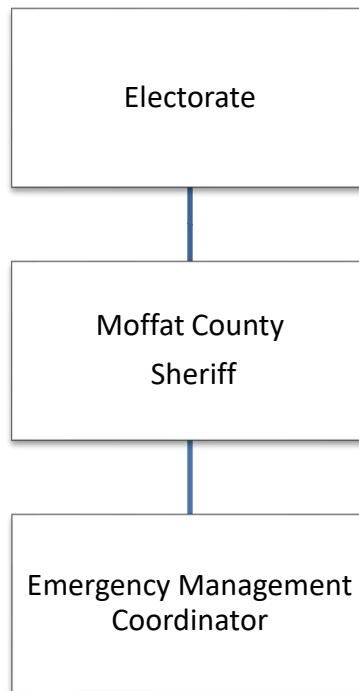
To assist all emergency response agencies in the county in fulfilling their mission through coordinated exercises.

Purpose of Department:

- ✓ Emergency management works to protect lives and property in Moffat County through effective emergency management practices and procedures. The office coordinates with local response agencies and elected officials to prevent, prepare for, mitigate, respond and recover from natural or human-caused emergency situations. The emergency management coordinator remains active within the region and the state to ensure lines of communication and cooperation are maintained.
- ✓ Emergency management ensures that the county fulfills its statutorily required obligations to its citizens as it relates to disaster preparedness, ensuring that the emergency operations plan is updated as required. Funding for up to fifty percent of the costs for the emergency management program is eligible for reimbursement from the state. To ensure compliance with the grant guidance and ensure maximum reimbursement, some special considerations are required.

Emergency Management Personnel Schedule	
Position Title	FTE
Emergency Management Coordinator	1.00
Total	1.00

Office of Emergency Management Organizational Chart



Emergency Management Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
21512302	45022	SALE OF ASSETS	0	3,945	0	0	0
21512302	46004	REIMBURSEMENT	5,996	0	0	0	0
		Miscellaneous:	<u>5,996</u>	<u>3,945</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Revenue:	5,996	3,945	0	0	0

Emergency Management Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
21512302	50020	FULL TIME WAGES	66,498	69,137	78,900	106,685	100,000
21512302	50040	CALL OUT WAGES	0	0	0	0	3,000
21512302	50042	OVER TIME	7,164	3,055	0	701	2,000
21512302	50044	LONGEVITY	2,600	2,622	2,600	3,657	2,600
21512302	50060	FRINGE BENEFITS	33,579	33,358	37,800	45,491	50,000
21512302	50080	RETIREMENT	4,576	4,489	5,000	6,705	6,000
		Personnel Expenditures:	114,417	112,659	124,300	163,240	163,600
21512302	52035	REPAIRS AUTO	352	53	500	443	500
21512302	52038	RADIO MAINTENANCE	0	0	0	0	15,000
21512302	53009	DUES & MEETINGS	20	180	600	0	600
21512302	53014	HAZMAT	0	0	0	15,672	0
21512302	53042	TELEPHONE	1,704	2,385	1,900	8,100	3,900
21512302	53046	TRAVEL	226	394	2,500	0	2,500
21512302	54030	GAS & OIL	0	0	1,000	0	1,000
21512302	54037	MISC EQUIPMENT	1,264	956	3,000	604	8,000
21512302	54042	OFFICE SUPPLIES	82	318	1,000	858	1,500
21512302	54045	OPERATING SUPPLIES	155	471	1,700	1,550	5,700
		Operating Expenditures:	3,803	4,756	12,200	27,228	38,700
21512302	60011	EQUIPMENT MISCELLANEOUS	35,000	32,186	50,000	49,398	0
		Capital Expenditures:	35,000	32,186	50,000	49,398	0
		Expenditure Total:	153,219	149,601	186,500	239,865	202,300

Emergency Management Ambulance Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
21512312	44019	EMERGENCY MNGMT AMBULANCE	4,054	0	0	1,000	1,000
		Charges for Services:	<u>4,054</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
		Total Revenue:	<u>4,054</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>

Emergency Management Ambulance Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
21512312	50050	CONTRACT LABOR	0	0	500	0	0
21512312	50040	CALL OUT WAGES	0	0	5,000	500	0
21512312	50060	FRINGE BENEFITS	0	0	0	224	0
		Personnel Expenditures:	<u>0</u>	<u>0</u>	<u>5,500</u>	<u>724</u>	<u>0</u>
21512312	52029	MAINTENANCE CONTRACTS	0	0	2,000	0	0
21512312	53009	DUES & MEETINGS	250	0	1,000	0	0
21512312	53046	TRAVEL	45	0	4,000	0	0
21512312	54030	GAS & OIL	0	0	2,400	0	0
21512312	54037	MISC EQUIPMENT	9,100	48	10,000	2,346	0
21512312	54042	OFFICE SUPPLIES	52	0	500	0	0
21512312	54045	OPERATING SUPPLIES	1,289	480	4,000	2,291	0
		Operating Expenditures:	<u>10,736</u>	<u>529</u>	<u>23,900</u>	<u>4,637</u>	<u>0</u>
21512312	60011	EQUIPMENT MISCELLANEOUS	0	0	0	0	0
		Capital Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Expenditure Total:	<u>10,736</u>	<u>529</u>	<u>29,400</u>	<u>5,361</u>	<u>0</u>

Fire Control



Moffat County Sheriff: Chip McIntyre
Phone: 970 826 2310
Email: cmcIntyre@sheriff.moffat.co.us

Mission Statement:

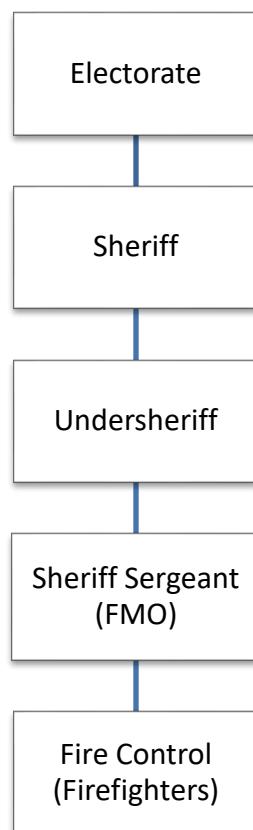
To provide for the public's safety and well-being as ordered by state statute. With financial assistance, we have the ability to control and suppress wildland fires on both private and state-owned property. With the assistance of the land owner, use fire as a resource to lower the number of fires that the Moffat County Sheriff's Office needs to respond to in the future. Help the citizens of Moffat County get a better understanding of the natural use of wildland fires and the use of the 'Fire Wise Program' on their property. Maintain the equipment for a quick and reliable response to wildland fires.

Purpose of Department:

Maintain current equipment and crew numbers in order to provide for the protection of private and state lands. To suppress or control wildland fires on private and state-owned property in Moffat County. Assist the Bureau of Land Management, the National Park Service, the National Wildlife Service, and local Fire Districts with fire suppression on private, public, and state lands.

Fire Control Personnel Schedule	
Position Title	FTE
Fire Control	0.00
Total	0.00

Fire Control Organizational Chart



Fire Control Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
22000002	43430	STATE FIRE RELIEF FUND	0	0	0	10,346	10,000
		Intergovernmental:	<u>0</u>	<u>0</u>	<u>0</u>	10,346	10,000
		Total Revenue:	<u>0</u>	<u>0</u>	<u>0</u>	10,346	10,000

Fire Control Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
22000002	50040	CALL OUT WAGES	16,436	23,281	30,000	35,173	40,000
22000002	50042	OVER TIME	4,088	3,853	5,000	46,158	25,000
22000002	50060	FRINGE BENEFITS	8,174	10,282	15,000	21,900	25,000
22000002	50080	RETIREMENT	892	978	1,000	3,500	5,000
		Personnel Expenditures:	29,589	38,394	51,000	106,732	95,000
22000002	52015	EMERGENCY FIRE FUND	7,201	9,892	100,000	4,743	100,000
22000002	52027	LEASING	400	488	400	410	400
22000002	53038	STATE FIRE FUND	14,281	6,001	8,000	11,679	8,000
22000002	54027	FOOD & MEALS	679	630	600	995	1,500
22000002	54030	GAS & OIL	0	87	0	420	0
22000002	54045	OPERATING SUPPLIES	3,478	1,360	1,500	5,531	7,500
		Operating Expenditures:	26,038	18,459	110,500	23,778	117,400
		CAPITAL OUTLAY	0	0	0	0	0
		Capital Expenditures:	0	0	0	0	0
		Expenditure Total:	55,627	56,853	161,500	130,510	212,400

Community Safety

Finance Director: Catherine Nielson
Phone: 970 824 9106
Email: cnielson@moffatcounty.net

Purpose of Department:

- ✓ Animal Control - This is for the care and disposal of animals taken to the animal shelter.
- ✓ Colorado State Patrol - The Colorado State Patrol provides emergency dispatch services to the residents of Moffat County. The purpose of this request is to pay for personnel services and operating costs for Moffat County's portion of the dispatch fee schedule.
- ✓ Moffat County Hazmat - Per the 1999 Intergovernmental Agreement between Moffat County, the City of Craig, and the Craig Rural Fire Protection District, in the event of any cash shortfall, the County and City will each contribute one-half of these amounts to balance the Hazmat Team's Budget

Community Safety Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
22500002	51023	STATE PATROL	80,467	52,182	90,000	90,000	65,000
22500002	52001	ANIMAL CONTROL	2,500	2,750	5,000	5,120	5,000
22500002	52049	COMMUNITY SERVICE	0	0	0	0	0
22500002	53014	HAZMAT	7,500	7,500	7,500	7,500	7,500
Operating Expenditures:			90,467	62,432	102,500	102,620	77,500
Expenditure Total:			90,467	62,432	102,500	102,620	77,500

Facility Maintenance



**Facilities / Development Services Director: Neil Binder
Facilities Phone: 970 824 91077**

Mission Statement:

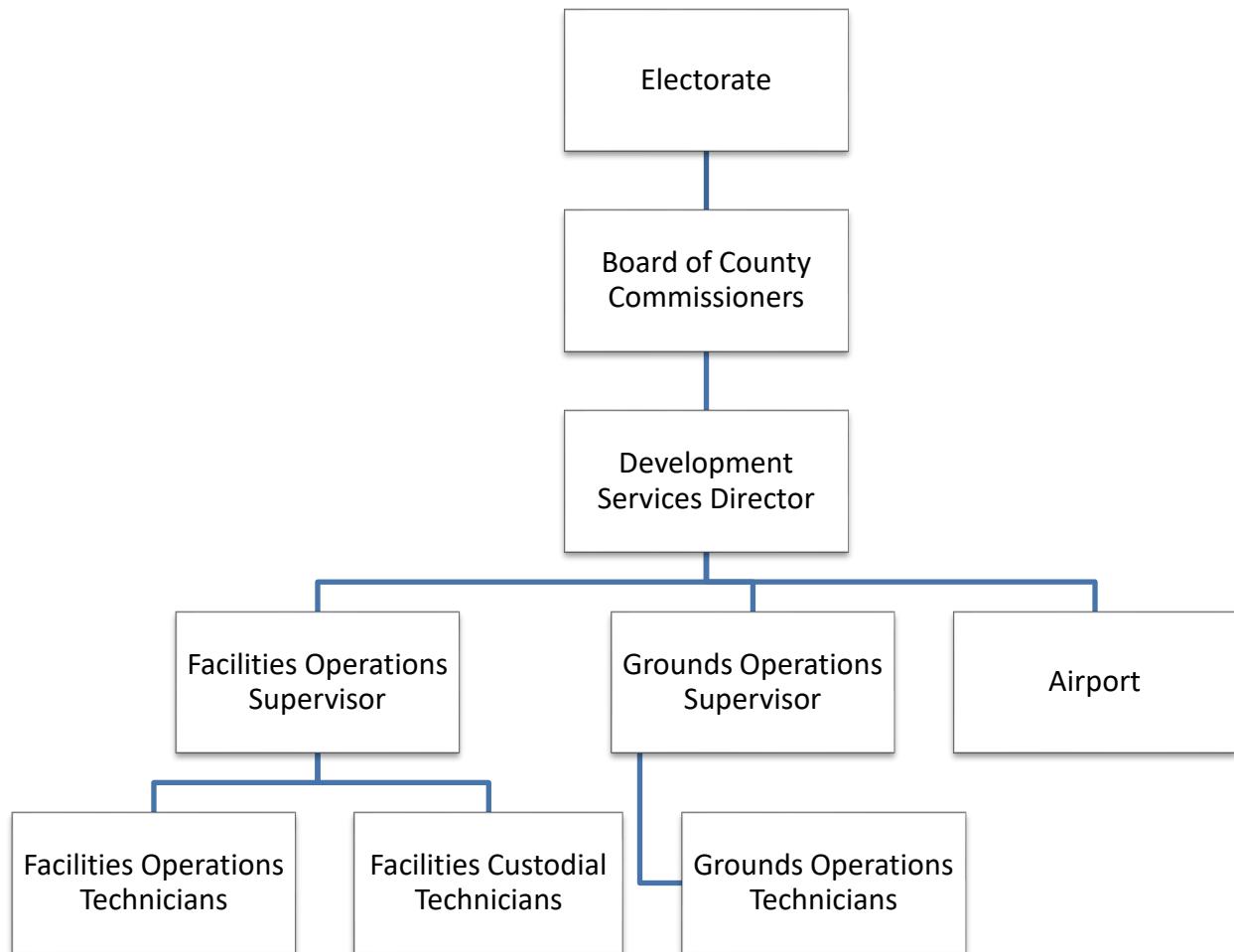
To provide a comfortable, safe, and aesthetically pleasing environment for staff and the citizens of Moffat County

Purpose of Department:

- ✓ This department is responsible for the repair and upkeep of the Courthouse, Public Safety Center, Maybell Park, Maybell sewer facility, Craig, Maybell, and Dinosaur Libraries, and the Dinosaur Welcome Center. Road and Bridge facilities. Specific services provided include repair, replacement, and preventative maintenance of all mechanical, electrical, and pneumatic equipment, overseeing outside annual inspections (elevators, water back flow valves). We perform repairs to plumbing, HVAC, and general building repairs.
- ✓ Grounds Maintenance is responsible for maintaining all county parks and landscapes throughout the county. These include Loudy Simpson, MC Courthouse, Maybell Park, and Dinosaur Welcome Center. Specific services provided include lawn care, irrigation, flowerbeds, weed abatement, and tree maintenance.

Facilities Personnel Schedule	
Position Title	FTE
Facilities Operations Supervisor	1.00
Grounds Operations Supervisor	1.00
Facilities Operations Technician	3.00
Grounds Operations Technician	3.00
Facilities Custodial Technician	3.00
Total	11.00

Facilities Organizational Chart



Facility Maintenance Revenues

ORG	OBJ	DESCRIPTION	Actual	Actual	Budget	Estimated	Budget
30000003	45013	BUILDING USE	162,328	186,366	100,000	180,431	150,000
30000003	45022	SALE OF ASSETS	0	1,375	0	0	0
30000003	46001	INSURANCE REIMBURSEMENT	450	99,361	0	0	0
30000003	46004	REIMBURSEMENT	79,525	81,340	80,000	67,145	65,000
		Miscellaneous:	242,302	368,441	180,000	247,577	215,000
		Total Revenue:	242,302	368,441	180,000	247,577	215,000

Facility Maintenance Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
30000003	50020	FULL TIME WAGES	315,631	452,914	575,000	394,288	678,000
30000003	50042	OVER TIME	0	1,245	1,000	0	1,000
30000003	50046	LEAVE PAID OUT	21,964	3,247	0	1,228	0
30000003	50044	LONGEVITY	1,250	0	0	0	0
30000003	50060	FRINGE BENEFITS	165,370	264,046	320,000	219,833	380,000
30000003	50080	RETIREMENT	14,550	11,881	35,000	18,890	41,000
		Personnel Expenditures:	518,765	733,333	931,000	634,238	1,100,000
30000003	52013	ELEVATOR MAINTENANCE	1,082	220	1,200	0	0
30000003	52016	EQUIPMENT RENTAL	773	1,271	5,000	0	5,000
30000003	52029	MAINTENANCE CONTRACTS	107,926	0	0	0	0
30000003	52036	REPAIRS BUILDING	10,935	86,955	11,000	18,429	14,500
30000003	52037	REPAIRS EQUIP/MAINT	9,269	13,012	10,000	11,976	15,682
30000003	52042	UTILITIES STREET LIGHTS	8,056	0	0	0	0
30000003	52043	UTILITIES	201,846	170,931	205,000	170,551	180,000
30000003	52045	UTILITIES NORTH ANNEX	1,152	2,285	3,000	1,255	0
30000003	52054	LEASED PAYMENTS	0	0	0	0	15,000
30000003	53042	TELEPHONE	361	353	500	279	940
30000003	53046	TRAVEL	0	200	500	477	500
30000003	54019	DINOSAUR WELCOME CENTER	18,400	16,137	20,000	13,991	16,000
30000003	54030	GAS & OIL	3,027	0	3,000	0	2,000
30000003	54033	MAINTENANCE SUPPLIES	13,317	12,162	19,000	3,586	13,000
30000003	54037	MISC EQUIPMENT	4,559	10,855	6,000	1,148	11,000
30000003	54038	MISCELLANEOUS	1,940	5,243	2,500	1,526	2,500
30000003	54045	OPERATING SUPPLIES	36,039	25,878	30,000	40,569	37,000
30000003	54058	RUGS	598	0	0	95	500
30000003	54078	UNIFORMS	500	1,024	1,500	0	4,100
		Operating Expenditures:	419,778	346,524	318,200	263,881	317,722
30000003	60007	FACILITIES CONTINGENCY	17,850	33,726	50,000	0	50,000
30000003	60014	EQUIPMENT VEHICLES	38,444	74,060	70,000	4,296	0
		Capital Expenditures:	56,294	107,785	120,000	4,296	50,000
		Expenditure Total:	994,837	1,187,643	1,369,200	902,416	1,467,722

Weed & Pest Management



Weed & Pest Management Manager: Jesse Schroeder

Phone: 970 824 9184

Email: jschroeder@moffatcounty.net

Mission Statement:

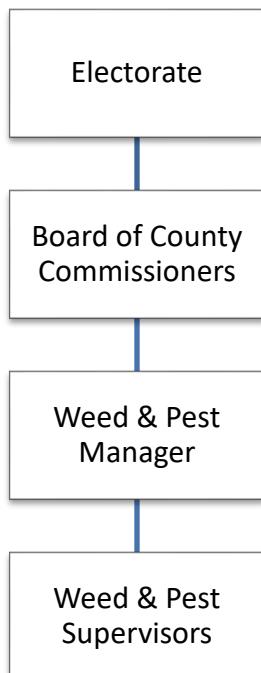
Work cooperatively with private individuals, the State, and Federal Agencies to implement a broad, efficient pest management program.

Purpose of Department:

- ✓ The Weed & Pest Management Department implements the State and County Undesirable Plant Management Plan, including recommendations, physical assistance, and herbicide applications. It directs broad-based integrated plant management plans as part of the area's Coordinated Resource Management and other similar cooperative agreements. It assists cooperators in the development and implementation of partnership agreements.
- ✓ It does mosquito abatement through a comprehensive integrated management plan with the focus being on larval control of mosquitoes in the Craig and Maybell recreational, residential, and surrounding areas. Including the trapping of adult mosquitoes and testing for vector-borne diseases.
- ✓ Weed & Pest Management treats Mormon Crickets and Grasshopper infestations for members of the Pest District on a complaint basis.

Weed & Pest Management Personnel Schedule	
Position Title	FTE
Weed & Pest Manager	1.00
Weed & Pest Supervisors	1.00
Administrative Supervisor	0.05
Staff Assistant	0.03
Total	2.08

Weed & Pest Management Organizational Chart



Weed & Pest Management Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
30500003	44025	DEPARTMENT FEES	9,184	16,492	10,000	2,500	15,000
		Charges for Services:	9,184	16,492	10,000	2,500	15,000
30500003	45022	SALE OF ASSETS	0	4,860	0	0	0
30500003	46004	REIMBURSEMENT	85	59	0	0	0
30500003	46016	WEED & PEST PARTNERSHIP	39,981	50,656	40,000	83,333	0
		Miscellaneous:	40,067	55,574	40,000	83,333	0
		Total Revenue:	49,251	72,066	50,000	85,833	15,000

Weed & Pest Management Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
30500003	50020	FULL TIME WAGES	69,409	70,092	72,700	62,109	72,000
30500003	50025	FULL TIME SHARED WAGES	2,878	2,854	3,000	2,526	3,000
30500003	50030	PART TIME WAGES	22,550	21,613	60,000	26,606	54,000
30500003	50035	PART TIME SHARED WAGES	1,074	755	1,400	0	1,500
30500003	50042	OVER TIME	0	244	0	420	0
30500003	50044	LONGEVITY	0	0	130	0	130
30500003	50050	CONTRACT LABOR	33,906	56,621	69,000	30,483	49,000
30500003	50060	FRINGE BENEFITS	21,710	21,694	35,000	22,395	31,500
30500003	50080	RETIREMENT	4,337	4,386	5,000	3,878	5,000
Personnel Expenditures:			155,865	178,259	246,230	148,418	216,130
30500003	52001	ANIMAL CONTROL	10,000	15,000	10,000	10,000	10,000
30500003	52036	REPAIRS BUILDING	160	185	1,000	1,491	1,000
30500003	52037	REPAIRS EQUIP/MAINT	2,838	3,819	10,000	8,240	10,000
30500003	52043	UTILITIES	6,403	4,721	6,500	4,906	5,722
30500003	52054	LEASED PAYMENTS	0	0	0	0	15,000
30500003	53009	DUES & MEETINGS	1,473	1,421	1,500	3,335	1,500
30500003	53010	EDUCATION	439	869	2,500	0	2,500
30500003	53018	INSURANCE	0	0	0	5,487	5,500
30500003	53036	SPRAYING	18,750	20,685	26,000	0	26,000
30500003	53042	TELEPHONE	0	429	1,500	491	1,500
30500003	53046	TRAVEL	0	77	2,500	76	2,500
30500003	53060	RANGELAND PEST	10,188	19,020	20,000	17,880	5,000
30500003	54037	MISC EQUIPMENT	1,030	2,275	5,000	0	5,000
30500003	54038	MISCELLANEOUS	121	774	5,000	0	5,000
30500003	54039	MOSQUITO SUPPLIES	34,139	44,854	42,320	23,013	42,320
30500003	54042	OFFICE SUPPLIES	77	169	1,500	206	1,500
30500003	54045	OPERATING SUPPLIES	32,730	32,392	33,000	66,987	33,000
30500003	54091	PARTNERSHIP EXPENSE	39,896	50,656	0	79,315	0
30500003	58012	WEED & PEST INVENTORY	0	(135,469)	0	0	0
Operating Expenditures:			158,242	61,876	168,320	221,426	173,042
30500003	60011	EQUIPMENT MISCELLANEOUS	43,652	1,397	28,000	24,350	24,000
30500003	60014	EQUIPMENT VEHICLES	0	30,356	70,000	0	0
Capital Expenditures:			43,652	31,753	98,000	24,350	24,000
Expenditure Total:			357,759	271,888	512,550	394,193	413,172

Moffat County Fairgrounds



Fairgrounds / Cemetery Director: Kyler Scott

Phone: (970) 824 5708

Email: mocofair@moffatcounty.net

Mission Statement:

To maintain, operate, and improve a safe, high-quality facility for numerous uses by the general public and private sector.

Purpose of Department:

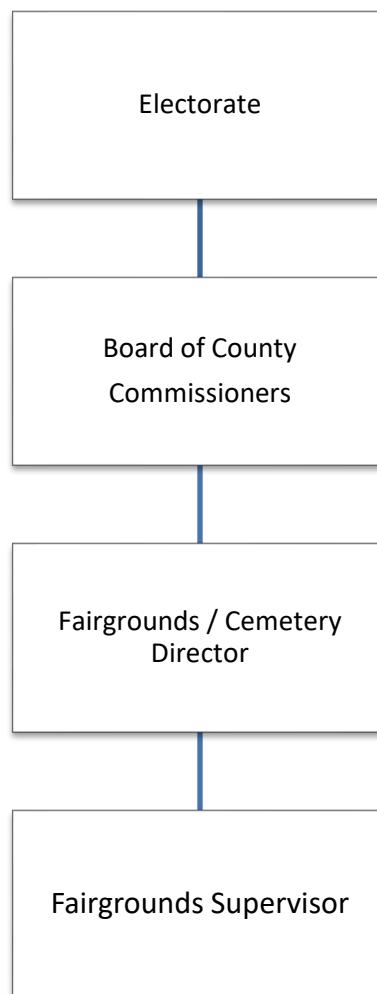
The Moffat County Fairgrounds provides multiple areas for a variety of activities. A facility for livestock work and recreation, rodeos, roping, barrel racing, horse and livestock shows, horse racing, auctions, and the county fair. A pavilion with a full kitchen is used for many functions such as family gatherings, parties, dances, theater performances, concessions, etc. There is a large area under the grandstands, which contains a concession area facing the arenas. The center area of the grandstand building is used for meetings, a wagering area in conjunction with the horse races, dances, dog classes, and public auctions. There is a large restroom in this building that is used during most arena activities. The indoor barn area is 240' X 100', has a heated office area, and restrooms. The covered horse stall area is 120 12' x 12', that are used mostly in conjunction with scheduled events and overnight travelers. The covered picnic shelter area is 60' x 60, which is landscaped and has 4 Smoking Joe BBQ grills and 24 – 8' picnic tables. The picnic shelter provides a nice place for activities during the county fair and is also used for family gatherings and picnics. Along with the picnic shelter, there is a restroom/shower house that provides additional restrooms and showers for scheduled events and picnics. RV hookups and a playground have recently been added.

<ul style="list-style-type: none">✓ Building cleaning/repair✓ Arena ground preparation✓ Trash pickup and removal✓ Irrigation, mowing, and landscaping	<ul style="list-style-type: none">✓ Cleanup and removal of manure✓ Painting and repair of fences✓ Planning and implementing improvement projects
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Fairgrounds Personnel Schedule

Position Title	FTE
Fairgrounds Cemetery Director	1.00
Fairgrounds Supervisor	1.00
Total	2.00

Fairgrounds Organizational Chart



Fairgrounds Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
31000003	44023	CAMPGROUND RENTAL	4,403	4,945	3,000	5,347	3,000
31000003	44025	DEPARTMENT FEES	31,180	37,287	22,000	30,370	35,000
31000003	44039	RV DUMP FEES	15,199	14,072	8,000	4,584	10,000
		Charges for Services:	50,782	56,303	33,000	40,301	48,000
31000003	45001	MISCELLANEOUS	19	19	0	952	0
31000003	45008	DONATIONS	0	0	0	319	0
31000003	45022	SALE OF ASSETS	0	2,825	0	13,199	0
31000003	46001	INSURANCE REIMBURSEMENT	0	0	0	2,036	0
31000003	46004	REIMBURSEMENT	4,000	25,943	0	2,216	0
		Miscellaneous:	4,019	28,788	0	18,721	0
		Total Revenue:	54,801	85,091	33,000	59,022	48,000

Fairgrounds Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
31000003	50020	FULL TIME WAGES	140,771	138,121	206,100	113,316	153,000
31000003	50042	OVER TIME	3,070	1,822	3,500	0	3,500
31000003	50044	LONGEVITY	2,600	1,450	0	0	0
31000003	50046	LEAVE PAID OUT	0	25,538	0	0	0
31000003	50050	CONTRACT LABOR	49,617	55,636	73,000	38,609	80,000
31000003	50060	FRINGE BENEFITS	51,152	60,642	111,000	59,480	95,300
31000003	50080	RETIREMENT	8,786	8,426	12,720	6,467	9,300
		Personnel Expenditures:	255,997	291,635	406,320	217,872	341,100
31000003	52020	UTILITIES GARBAGE REMOVAL	1,910	1,015	2,500	0	2,500
31000003	52025	FAIRGROUNDS JANITORIAL	0	0	6,000	10,161	8,000
31000003	52029	MAINTENANCE CONTRACTS	4,837	5,521	6,000	6,220	6,000
31000003	52036	REPAIRS BUILDING	691	3,230	7,500	15,193	12,000
31000003	52037	REPAIRS EQUIP/MAINT	10,904	9,133	15,000	11,213	12,000
31000003	52043	UTILITIES	59,293	53,848	67,000	46,434	70,350
31000003	52054	LEASED PAYMENTS	0	0	0	2,600	21,000
31000003	53042	TELEPHONE	1,453	1,264	2,500	501	2,500
31000003	54030	GAS & OIL	223	265	400	473	400
31000003	54033	MAINTENANCE SUPPLIES	9,664	10,832	8,000	10,651	10,000
31000003	54038	MISCELLANEOUS	225	0	0	0	0
31000003	54065	SIGNAGE-FLAGS	0	0	0	0	10,000
31000003	58016	FEES REFUND	0	1,400	0	0	0
		Operating Expenditures:	89,200	86,507	114,900	103,446	154,750
31000003	60005	CAPITAL OUTLAY	0	0	0	0	85,000
31000003	60011	EQUIPMENT MISCELLANEOUS	150	0	20,000	20,000	95,000
31000003	60014	EQUIPMENT VEHICLES	0	19,500	0	0	110,000
31000003	60016	FAIRGROUNDS BLDG	11,600	0	155,000	155,000	0
		Capital Expenditures:	11,750	19,500	175,000	175,000	290,000
		Expenditure Total:	356,946	397,642	696,220	496,318	785,850

Cemetery



Cemetery/Fairgrounds Director: Kyler Scott

Phone: 970 824 5708

Email: mocofair@moffatcounty.net

Mission Statement:

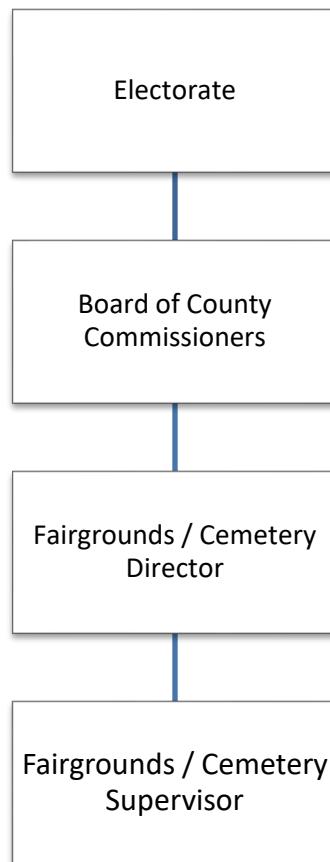
It is the mission of the Moffat County Cemetery to maintain burial records, the collection of monies from the sale of burial spaces, openings and maintain the cemetery grounds.

Purpose of Department:

- ✓ To operate and maintain the Cemetery Grounds
- ✓ Plan and implement future development projects
- ✓ Maintain burial records and collect fees from the sale of burial spaces and openings

Cemetery Personnel Schedule	
Position Title	FTE
Fairgrounds / Cemetery Supervisor	1.00
Total	1.00

Cemetery Organizational Chart



Cemetery Revenues

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget
31500003	43900	CITY OF CRAIG	0	0	0	0	35,000
		Intergovernmental:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,000</u>
31500003	44029	CEMETERY OPENINGS	10,140	15,740	10,000	12,570	15,000
31500003	44030	CEMETERY SALE OF LOTS	9,140	11,265	8,000	13,350	8,000
31500003	44031	CEMETERY VASES FOUNDATION	207	207	200	138	200
		Charges for Services:	<u>19,487</u>	<u>27,212</u>	<u>18,200</u>	<u>26,058</u>	<u>23,200</u>
31500003	45001	MISCELLANEOUS	1	1	0	0	0
31500003	45022	SALE OF ASSETS	0	6,725	0	800	0
31500003	46001	INSURANCE REIMBURSEMENT	0	0	0	9,028	0
31500003	46004	REIMBURSEMENT	825	80	0	0	0
		Miscellaneous:	<u>826</u>	<u>6,805</u>	<u>0</u>	<u>9,828</u>	<u>0</u>
		Total Revenue:	<u>20,312</u>	<u>34,017</u>	<u>18,200</u>	<u>35,886</u>	<u>58,200</u>

Cemetery Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
31500003	50020	FULL TIME WAGES	51,926	52,486	64,000	50,897	64,000
31500003	50030	PART TIME WAGES	0	0	0	0	27,000
31500003	50042	OVER TIME	313	619	0	0	0
31500003	50060	FRINGE BENEFITS	28,902	29,190	33,000	26,595	37,500
31500003	50080	RETIREMENT	3,134	3,186	3,900	3,054	4,000
		Personnel Expenditures:	<u>84,275</u>	<u>85,481</u>	<u>100,900</u>	<u>80,546</u>	<u>132,500</u>
31500003	52020	UTILITIES GARBAGE REMOVAL	250	50	850	0	850
31500003	52036	REPAIRS BUILDING	0	0	1,000	0	2,500
31500003	52037	REPAIRS EQUIP/MAINT	1,639	2,972	5,000	9,476	6,000
31500003	52054	LEASED PAYMENTS	0	0	0	0	54,000
31500003	52043	UTILITIES	38,583	44,731	40,500	18,685	42,525
31500003	54030	GAS & OIL	431	393	400	846	400
31500003	54045	OPERATING SUPPLIES	10,014	7,217	7,500	9,983	7,500
31500003	54092	LANDSCAPING	0	0	0	0	40,000
		Operating Expenditures:	<u>50,918</u>	<u>55,363</u>	<u>55,250</u>	<u>38,991</u>	<u>153,775</u>
31500003	60005	CAPITAL OUTLAY	0	0	0	0	12,000
31500003	60011	EQUIPMENT MISCELLANEOUS	0	0	56,000	41,117	29,000
31500003	60014	EQUIPMENT VEHICLES	0	0	60,000	0	0
		Capital Expenditures:	<u>0</u>	<u>0</u>	<u>116,000</u>	<u>41,117</u>	<u>41,000</u>
		Expenditure Total:	<u>135,192</u>	<u>140,844</u>	<u>272,150</u>	<u>160,653</u>	<u>327,275</u>

Parks & Recreation



Development Services Director: Neil Binder
Phone: 970 824 9107
Email: nbinder@moffatcounty.net

The Mission of Moffat County Parks and Recreation Department provide clean and well-maintained recreational facilities for the residents of Moffat County and visitors.

Purpose of Department:

The Moffat County Parks and Recreation is currently managed by the Moffat County Facilities Department. The costs included in the Moffat County Parks and Recreation budget include park-specific expenses.

Parks & Recreation Facilities include:

- ✓ Two-field Softball Complex
- ✓ Ice Arena – managed by Colorado Extreme Hockey Association
- ✓ Soccer Fields
- ✓ 2 -Community Picnic Shelters, Picnic Area, with tables and playground equipment, and a restroom.
- ✓ There is also a Kiwanis Trail and other hiking trails, a canoe launch area with a picnic area, a lakefront with a handicapped access dock and fishing area with picnic tables, and a Disc Golf Course.

- ✓ Community stage and electrical system upgrade in the surrounding field.

Events during the year include:

- ✓ Hockey Tournaments
- ✓ Soccer games
- ✓ There are many scheduled uses of the facilities such as family and business picnics, wedding receptions, graduation parties, class reunions, high school cross country practices and meets.
- ✓ Whittle the Woods and Balloon festival

Parks & Recreation Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
32000003	44020	ICE RINK-REBURSEMENT	57,389	46,891	1,000	32,526	43,000
32000003	44023	CAMPGROUND RENTAL	0	0	100	0	0
32000003	44025	DEPARTMENT FEES	4,875	5,885	5,000	3,606	5,000
32000003	44026	CONCESSIONS	643	237	0	0	0
		Charges for Services:	62,907	53,013	6,100	36,131	48,000
32000003	45012	HAY LEASE	9,500	9,500	9,500	9,500	9,500
32000003	45001	MISCELLANEOUS	1	0	0	0	0
32000003	46004	REIMBURSEMENT	3,710	4,026	0	0	0
		Miscellaneous:	13,212	13,527	9,500	9,500	9,500
		Total Revenue:	76,119	66,540	15,600	45,631	57,500

Parks & Recreation Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
32000003	50020	FULL TIME WAGES	91,078	99,195	107,200	93,679	0
32000003	50042	OVER TIME	46	235	500	0	0
32000003	50060	FRINGE BENEFITS	28,329	38,601	39,000	41,520	0
32000003	50080	RETIREMENT	5,327	5,940	7,000	5,621	0
		Personnel Expenditures:	124,780	143,970	153,700	140,820	0
32000003	52023	ICE ARENA COMPRESSOR	8,000	1,200	0	0	0
32000003	52036	REPAIRS BUILDING	3,137	1,780	3,517	0	0
32000003	52037	REPAIRS EQUIP/MAINT	3,639	5,253	5,682	753	0
32000003	52043	UTILITIES	44,034	47,384	60,000	52,624	40,000
32000003	53006	DEEP CUT DITCH	544	544	545	1,088	545
32000003	53042	TELEPHONE	419	49	440	0	0
32000003	54012	CONCESSIONS	183	0	0	0	0
32000003	54030	GAS & OIL	0	0	6,396	0	0
32000003	54037	MISC EQUIPMENT	0	2,513	3,162	13,402	0
32000003	54038	MISCELLANEOUS	1,725	2,141	2,222	1,839	0
32000003	54045	OPERATING SUPPLIES	13,687	15,481	17,345	10,851	0
32000003	54078	UNIFORMS	462	352	500	0	0
		Operating Expenditures:	75,830	76,697	99,809	80,556	40,545
32000003	60004	CAPITAL IMPROVEMENT	5,445	0	255,000	94,770	250,000
32000003	60005	CAPITAL OUTLAY	0	0	0	0	500,000
32000003	60011	EQUIPMENT MISCELLANEOUS	100,600	0	28,000	12,729	0
32000003	60014	EQUIPMENT VEHICLES	0	0	70,000	0	0
		Capital Expenditures:	106,045	0	353,000	107,500	750,000
		Expenditure Total:	306,655	220,667	606,509	328,875	790,545

Sherman Youth Camp



Development Services Director: Neil Binder
Phone: 970 824 9107
Email: nbinder@moffatcounty.net

Purpose of Department:

The Sherman Youth Camp is currently managed by the Moffat County Facilities Department. The major use of camping facilities at Sherman Youth Camp occurs at the end of May through the middle of November.

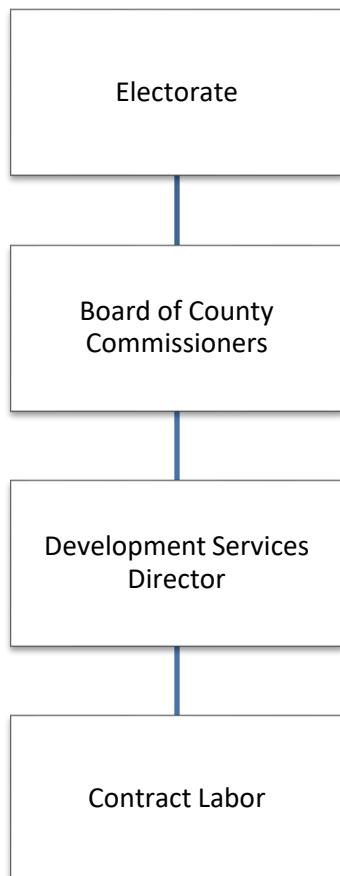
The Services at Sherman Youth Camp are provided for Youth Groups; Boy and Girl Scouts, School Groups, 4-H Groups, family camping, and other groups.

Services Include:

- ✓ Camp sites with drinking water, a pavilion with a stove, refrigerators, sinks, tables, some utensils for cooking meals, and another room that can be used for meetings, games, and/or sleeping.
- ✓ There is a playground area with a volleyball court, horseshoe pits, hiking trails, and campfire area, and restroom facilities. A generator is on site for electrical service and well water pump operation. The County also maintains Freeman Reservoir.

Sherman Youth Camp Personnel Schedule	
Contract Labor	FTE
Sherman Youth Camp	0.00
Total	0.00

Sherman Youth Camp Organizational Chart



Sherman Youth Camp Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
325FRMN3	44023	CAMPGROUND RENTAL	5,472	5,609	4,000	7,193	4,000
325FRMN3	44041	DAY USE FEE	1,371	1,535	1,000	1,179	1,000
		Charges for Services:	6,843	7,143	5,000	8,372	5,000
32500003	45001	MISCELLANEOUS	13	10	0	0	0
32500003	46001	INSURANCE REIMBURSEMENT	156,299	0	0	0	0
		Miscellaneous:	156,311	10	0	0	0
		Total Revenue:	163,155	7,154	5,000	8,372	5,000

Sherman Youth Camp Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
32500003	50050	CONTRACT LABOR	7,976	8,626	13,710	10,083	2,210
		Personnel Expenditures:	7,976	8,626	13,710	10,083	2,210
32500003	52017	FACILITY EXPENSE	127	127	0	133	0
32500003	52036	REPAIRS BUILDING	0	0	186	0	186
32500003	52037	REPAIRS EQUIP/MAINT	0	0	588	0	588
32500003	54045	OPERATING SUPPLIES	1,195	1,100	4,466	870	4,466
32500003	54038	MISCELLANEOUS	0	0	450	120	450
325FRMN3	54045	OPERATING SUPPLIES	1,021	1,336	650	31	650
		Operating Expenditures:	2,343	2,563	6,340	1,154	6,340
32500003	60004	CAPITAL IMPROVEMENTS	0	0	0	0	0
32500003	60040	SYC LODGE	19,590	0	189,187	4,850	189,187
		Capital Expenditures:	19,590	0	189,187	4,850	189,187
		Expenditure Total:	29,909	11,189	209,237	16,087	197,737

Maybell Ambulance



Mission Statement:

To provide exemplary EMTB pre-hospital care to all in need of ambulance services within the MVA district, as outlined by the Moffat County Board of County Commissioners

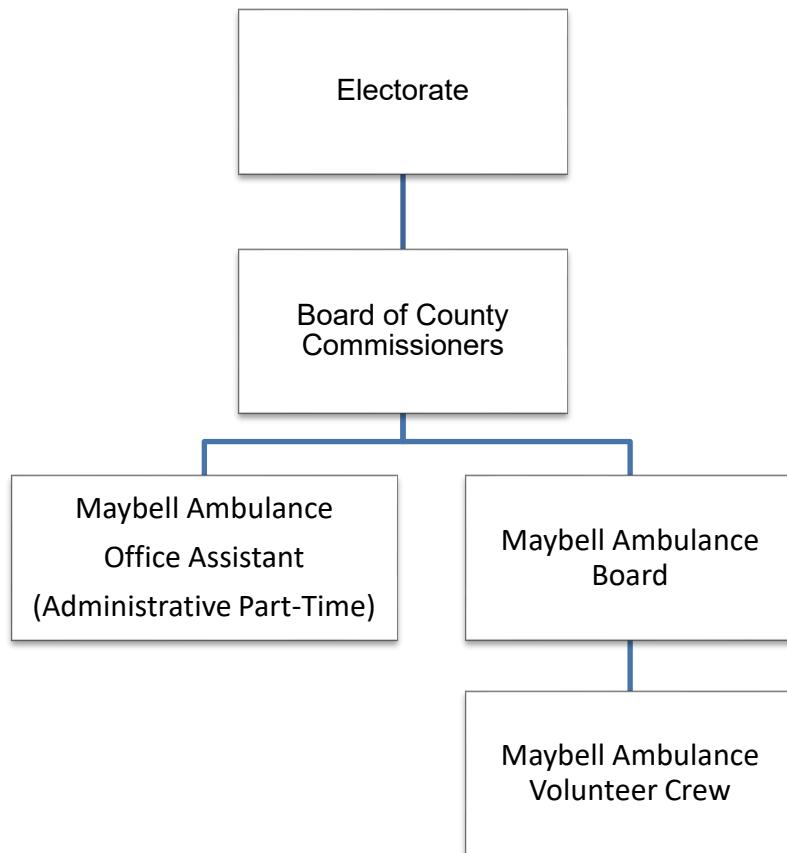
Purpose of Department:

Maybell Ambulance provides to its community:

- ✓ 2 Full-service ambulances (licensed)
- ✓ 7 EMT Basics
- ✓ Assistance available from Maybell Volunteer Fire Department, TMH Ambulance ALS services, and other agencies

Maybell Ambulance Personnel Schedule	
Position Title	FTE
Maybell Ambulance Office Assistant	0.25
Maybell Ambulance Call-Out	n/a
Total	0.25

Maybell Ambulance Organizational Chart



Maybell Ambulance Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
40000004	44025	DEPARTMENT FEES	852	0	1,000	692	1,000
		Charges for Services:	<u>852</u>	<u>0</u>	<u>1,000</u>	<u>692</u>	<u>1,000</u>
40000004	46004	REIMBURSEMENT	3,123	3,070	0	999	0
40000004	45008	DONATIONS	1,000	3,660	0	0	0
40000004	46001	INSURANCE REIMBURSEMENT	0	2,078	0	4,835	0
		Miscellaneous:	<u>4,123</u>	<u>8,809</u>	<u>0</u>	<u>5,833</u>	<u>0</u>
		Total Revenue:	<u>4,975</u>	<u>8,809</u>	<u>1,000</u>	<u>6,525</u>	<u>1,000</u>

Maybell Ambulance Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
40000004	50030	PART TIME WAGES	8,542	12,585	17,200	0	9,200
40000004	50040	CALL OUT WAGES	9,950	6,222	10,000	4,057	10,000
40000004	50060	FRINGE BENEFITS	3,525	2,823	6,300	1,485	6,000
40000004	50080	RETIREMENT	0	0	0	36	0
		Personnel Expenditures:	<u>22,016</u>	<u>21,630</u>	<u>33,500</u>	<u>5,578</u>	<u>25,200</u>
40000004	52029	MAINTENANCE CONTRACTS	217	0	1,500	0	1,500
40000004	52035	REPAIRS AUTO	4,519	0	5,000	0	5,000
40000004	52036	REPAIRS BUILDING	0	0	0	0	0
40000004	52038	RADIO REPAIR/MAINTENANCE	0	0	0	0	0
40000004	52043	UTILITIES	5,530	4,749	10,000	4,405	15,000
40000004	53042	TELEPHONE	1,370	1,076	1,500	1,091	1,500
40000004	53046	TRAVEL	831	1,484	1,000	1,166	1,000
40000004	53056	EMPLOYEE EDUCATION	3,887	1,134	2,500	390	2,500
40000004	54030	GAS & OIL	2,118	1,325	2,200	896	2,200
40000004	54037	MISC EQUIPMENT	106	6,247	5,000	2,663	5,000
40000004	54038	MISCELLANEOUS	722	1,634	1,000	66	1,000
40000004	54042	OFFICE SUPPLIES	508	261	500	144	500
40000004	54045	OPERATING SUPPLIES	3,813	2,423	4,500	6,776	4,500
40000004	58008	FEES	0	308	1,000	0	500
		Operating Expenditures:	<u>23,622</u>	<u>20,642</u>	<u>35,700</u>	<u>17,596</u>	<u>40,200</u>
40000004	60014	EQUIPMENT VEHICLES	0	0	0	0	0
		Capital Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Expenditure Total:	<u>45,639</u>	<u>42,273</u>	<u>69,200</u>	<u>23,174</u>	<u>65,400</u>

Maybell Volunteer Fire



Maybell Volunteer Fire Department Board
Maybell Volunteer Department Garage Address:
121 Fellows
Maybell, CO 81640

Mission Statement:

To ensure prompt, safe, and secure coverage of all structure and wildland fires in and around Maybell as directed in our by-laws. Also, to assist the Maybell volunteer ambulance through our rescue truck and extrication operations

Purpose of Department:

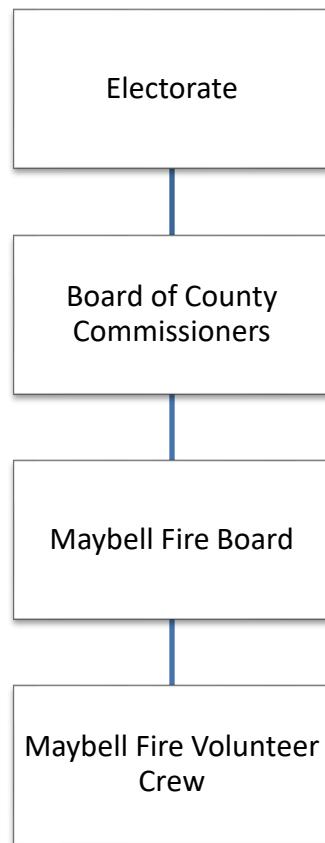
To provide emergency services on a volunteer basis to the Maybell area with:

- ✓ One Rescue Truck
- ✓ One Brush Truck
- ✓ One 3,000-Gallon Fire Tender
- ✓ One FWD Fire Truck (to be replaced)
- ✓ Twelve Volunteer Fire Fighters
- ✓ Approximately twenty other fire department members volunteer (support services)
- ✓ One five-member fire board appointed by Moffat County BOCC
- ✓ Volunteers trained on equipment, CPR, extrication, medical assistance, and first strike wildland and structure fire assistance.

Maybell Fire Department Personnel Schedule

Position Title	FTE
Maybell Fire Call-Out	n/a
Total	0.00

Maybell Fire Organizational Chart



Maybell Fire Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
40500004	45001	MISCELLANEOUS	3,550	1,150	0	0	0
		Miscellaneous:	3,550	1,150	0	0	0
		Total Revenue:	3,550	1,150	0	0	0

Maybell Fire Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
40500004	50030	PART TIME WAGES	484	0	500	0	500
40500004	50040	CALL OUT WAGES	7,954	6,480	8,000	1,314	8,000
40500004	50042	OVER TIME	0	0	0	0	0
40500004	50060	FRINGE BENEFITS	3,261	2,423	4,625	500	4,700
40500004	50080	RETIREMENT	152	81	125	36	125
		Personnel Expenditures:	11,851	8,984	13,250	1,850	13,325
40500004	52035	REPAIRS AUTO	5,034	1,260	2,500	734	2,500
40500004	52038	RADIO REPAIR/MAINTENANCE	193	392	0	0	0
40500004	52043	UTILITIES	4,737	4,231	7,650	4,359	7,650
40500004	53009	DUES & MEETINGS	37	0	0	0	0
40500004	53056	EMPLOYEE EDUCATION	0	4,484	0	0	0
40500004	54030	GAS & OIL	496	471	600	0	600
40500004	54037	MISC EQUIPMENT	4,920	2,919	0	0	0
40500004	54038	MISCELLANEOUS	795	1,108	700	0	700
40500004	54045	OPERATING SUPPLIES	4,208	1,432	9,000	0	9,000
		Operating Expenditures:	20,419	16,298	20,450	5,093	20,450
40500004	60014	EQUIPMENT VEHICLES	0	18,271	0	0	0
		Capital Expenditures:	0	18,271	0	0	0
		Expenditure Total:	32,270	43,552	33,700	6,943	33,775

Veteran's Officer



Veteran's Officer:

Phone: 970 824 0384

Email: veterans@moffatcounty.net

Mission Statement:

To Put the Veteran First" Offering veterans, their families, and dependents in the State of Colorado, especially residents of Moffat and surrounding counties, support and assistance in filing claims they may be entitled to, and offering transportation to and from veteran medical facilities.

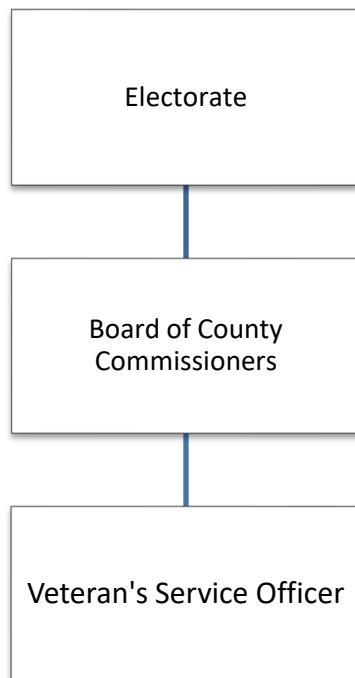
Purpose of Department:

- ✓ It is the duty of the Veteran's Service Officer and assistant to assist residents of the State of Colorado, especially residents of Moffat and surrounding counties, who served honorably in the United States Armed Services or Merchant Marines and their surviving spouses and dependents, administrators, executors, guardians, conservators, and or heirs of any such veteran: or any other person who may have proper claim, by assisting and filing claims for insurance, health care enrollment, pensions, disability compensations, hospitalization (including transport to local or Veteran Medical Facilities: employment and vocational rehabilitation i.e. educational, burial, home loans, etc.) or any other benefits that they may be entitled.

Veteran's Officer Personnel Schedule

Position Title	FTE
Veteran's Service Officer	0.50
Total	0.50

Veteran's Officer Organizational Chart



Veteran's Officer Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
41000004	43412	STATE VETERANS OFFICER	13,735	14,793	14,700	805	14,700
		Intergovernmental:	<u>13,735</u>	<u>14,793</u>	<u>14,700</u>	<u>805</u>	<u>14,700</u>
		Total Revenue:	<u>13,735</u>	<u>14,793</u>	<u>14,700</u>	<u>805</u>	<u>14,700</u>

Veteran's Officer Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
41000004	50030	PART TIME WAGES	18,355	17,794	20,000	12,000	20,000
41000004	50060	FRINGE BENEFITS	1,423	1,379	1,650	930	1,600
		Personnel Expenditures:	<u>19,778</u>	<u>19,174</u>	<u>21,650</u>	<u>12,930</u>	<u>21,600</u>
41000004	52027	LEASING	2,432	0	0	0	0
41000004	52035	REPAIRS AUTO	413	737	1,000	0	1,000
41000004	53002	ADVERTISING/LEGAL NOTICES	0	0	500	0	50
41000004	53009	DUES & MEETINGS	0	0	0	0	50
41000004	53042	TELEPHONE	418	24	800	19	480
41000004	53046	TRAVEL	272	38	1,000	0	1,000
41000004	54042	OFFICE SUPPLIES	457	854	1,000	47	1,820
41000004	54045	OPERATING SUPPLIES	0	0	0	0	100
41000004	54049	POSTAGE	0	0	150	0	0
		Operating Expenditures:	<u>3,991</u>	<u>1,653</u>	<u>4,450</u>	<u>66</u>	<u>4,500</u>
			0	0	0	0	0
		Capital Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Expenditure Total:	<u>23,769</u>	<u>20,826</u>	<u>26,100</u>	<u>12,996</u>	<u>26,100</u>

Youth Services



Youth Services Director/Colorado Youth Detention Continuum (CYDC) Case Manager
Tara Wojtkiewicz

Phone: 970 824 9150

Email: diversion@moffatcounty.net

Mission Statement

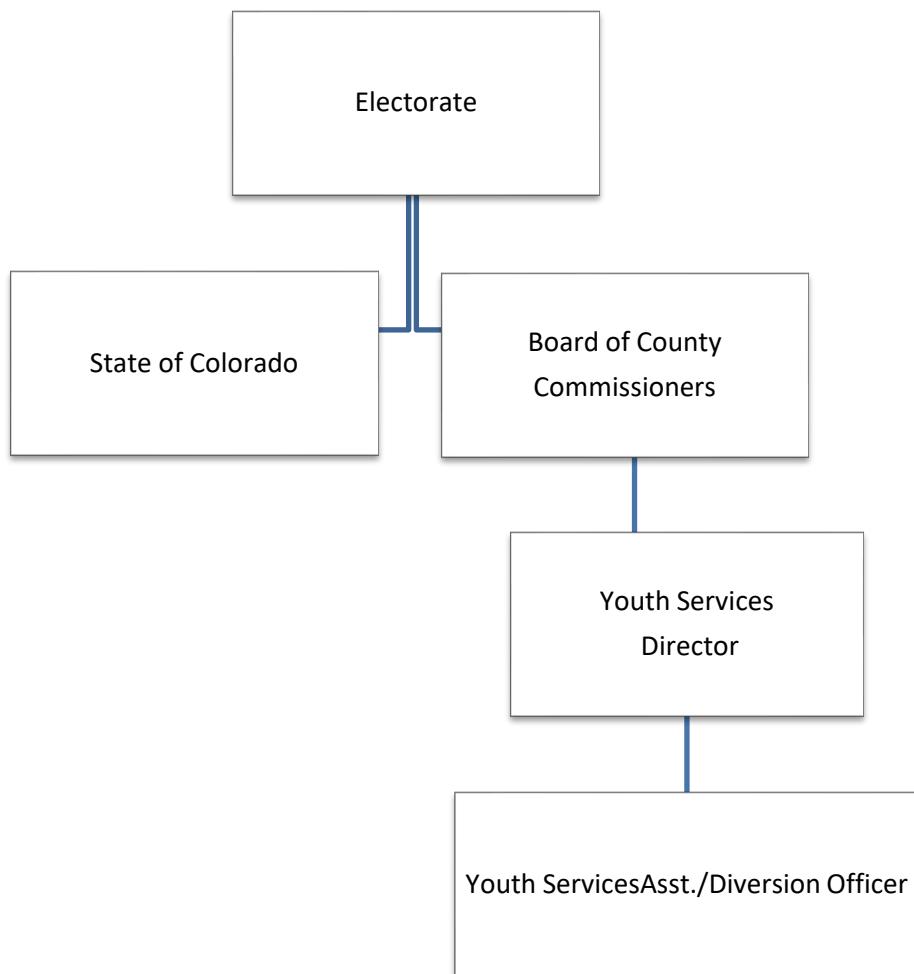
The mission of the Youth Services Department is to collaboratively design, implement, and uniformly monitor a continuum of care for youth in crisis in the Juvenile Justice System.

Purpose of Department:

- ✓ The Youth Services Department (YSD) is a unique department that serves the youth of Moffat County. Programs that comprise the department include: CYDC Juvenile Screenings; CYDC Pre-Adjudicated Release Supervision; Juvenile Diversion Program; and the Crisis Intervention Team.
- ✓ These programs cover a wide range of services: screening youth who have allegedly committed a delinquent act as guided by State mandate; from providing mediation services to youth in conflict; to monitoring youth that are participating in the Diversion Program or being supervised on a Pre-Adjudicated Release Plan (PRP); or helping to find resources within our community to prevent youth from being homeless or a runaway.
- ✓ Eighty-two (82) youth were provided services through the YSD in 2025. An estimate of one hundred and fifty (150) to two hundred (200) youth will be provided services in 2026.

Youth Services Personnel Schedule	
Position Title	FTE
Youth Services Director	1.00
Youth Services Asst/Div Officer	1.00
Total	2.00

Youth Services Organizational Chart



Youth Services Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
41500004	43433	STATE JUDICIAL DIVERSION	21,617	17,686	23,582	19,655	25,582
415SB944	43409	STATE SB94 CASE MANAGEMENT	28,284	23,142	35,419	25,698	34,897
415SB944	43410	STATE SB94 MISCELLANEOUS	765	8,459	7,000	7,000	5,000
415SJDV4	43433	STATE JUDICIAL DIVERSION	0	0	0	167	3,000
Local:							
41500004	43900	CITY OF CRAIG	12,000	12,000	12,000	12,000	12,000
		Intergovernmental:	62,666	61,287	78,001	64,519	80,479
41500004	44040	SB215 FEES	4,339	3,523	6,000	4,482	3,000
		Charges for Services:	4,339	3,523	6,000	4,482	3,000
41500004	45001	MISCELLANEOUS	150	625	600	250	600
41500004	45002	UNITED WAY	325	300	500	0	500
41500004	46004	REIMBURSEMENT	0	0	500	0	0
		Miscellaneous:	475	925	1,600	250	1,100
		Total Revenue:	67,480	65,735	85,601	69,251	84,579

Youth Services Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
41500004	50025	FULL TIME SHARED WAGES	55,557	36,289	38,200	33,291	67,000
415SB944	50025	FULL TIME SHARED WAGES	31,047	37,394	38,200	33,291	38,200
415SB215	50025	FULL TIME SHARED WAGES	0	0	0	0	1,700
415SJDV4	50025	FULL TIME SHARED WAGES	0	0	0	0	23,600
41500004	50020	FULL TIME WAGES	0	53,248	53,600	55,720	0
41500004	50060	PART TIME WAGES	38,984	0	0	0	0
41500004	50040	CALL OUT WAGES	0	10,115	29,500	521	29,500
41500004	50044	LONGEVITY	0	0	0		600
41500004	50060	FRINGE BENEFITS	28,838	42,694	48,000	35,583	34,300
415SB944	50044	LONGEVITY	0	0	0	0	600
415SB944	50060	FRINGE BENEFITS	14,718	15,413	16,600	13,839	17,250
415SB215	50060	FRINGE BENEFITS	0	0	0	0	1,000
415SJDV4	50060	FRINGE BENEFITS	0	0	0	0	14,100
41500004	50080	RETIREMENT	1,863	3,111	5,600	5,372	4,100
415SB944	50080	RETIREMENT	1,863	2,244	2,400	1,998	2,500
415SB215	50080	RETIREMENT	0	0	0	0	100
415SJDV4	50080	RETIREMENT	0	0	0	0	1,500
		Personnel Expenditures:	172,870	200,507	232,100	179,616	236,050
41500004	51018	OTHER PROFESSIONAL SERVICES	145	1,090	0	1,490	1,100
41500004	53046	TRAVEL	883	6,381	2,394	10,132	6,500
41500004	53054	WRAPAROUND SERVICES	1,292	5,042	4,500	3,248	5,100
41500004	54042	OFFICE SUPPLIES	2,151	441	1,250	3,401	1,250
41500004	54070	SUBSTANCE CLASS FEES	0	0	500	0	500
		Operating Expenditures:	4,471	12,954	8,644	18,271	14,450
		Expenditure Total:	177,340	213,461	240,744	197,887	250,500

Health Allotments

Finance Director: Catherine Nielson
Phone: 970 824 9106
Email: cnielson@moffatcounty.net

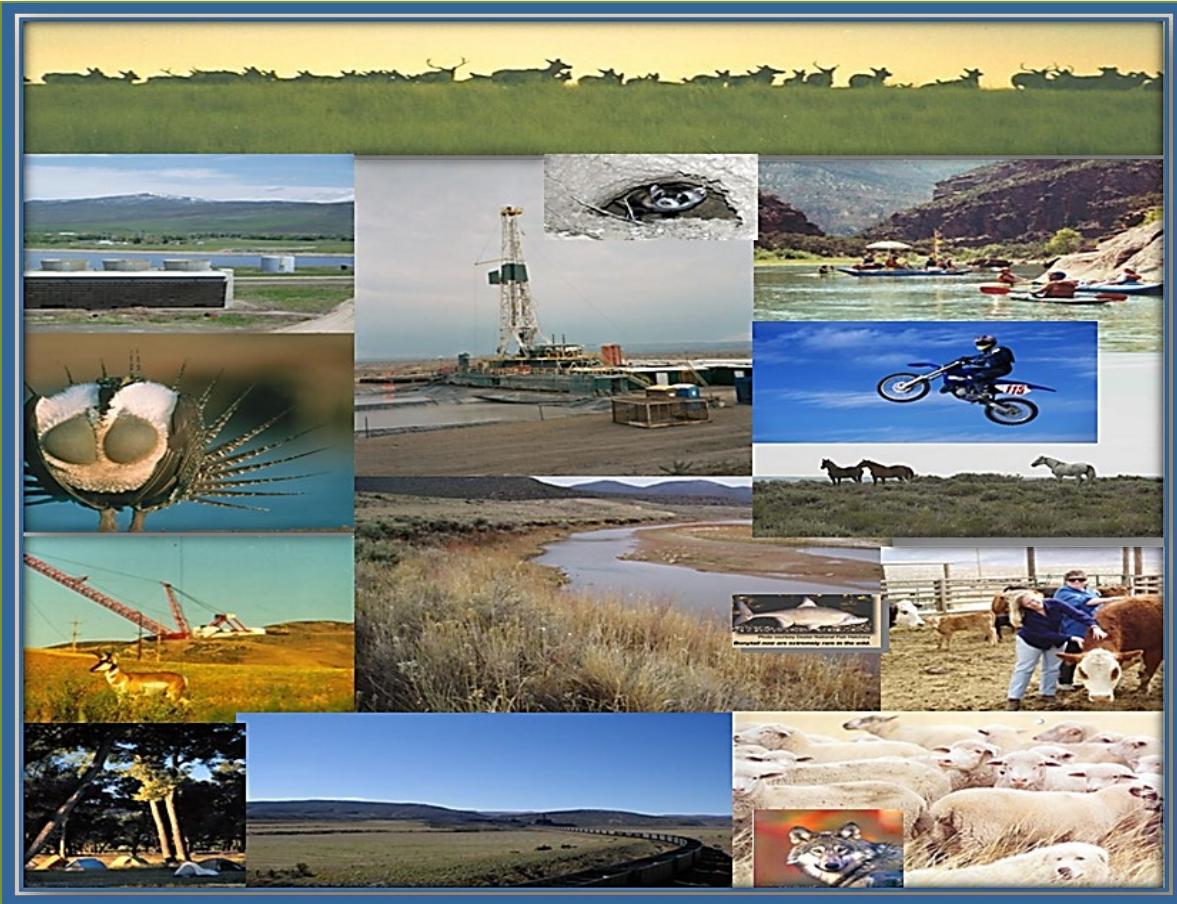
Purpose of Department:

- ✓ **Medical Director**
Medical Director to help guide the Ambulance services.

Health Allotment Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
42000004	51008	DETOX	0	0	0	0	0
42000004	51017	NW COLORADO HEALTH	0	0	0	0	0
42000004	51028	MEDICAL DIRECTOR	2,000	2,000	2,000	2,000	2,000
		Operating Expenditures:	2,000	2,000	2,000	2,000	2,000
		Expenditure Total:	2,000	2,000	2,000	2,000	2,000

Natural Resources



Natural Resources Director: Jeff Comstock

Phone: 970 826 3400

Email: jcomstock@moffatcounty.net

Mission Statement:

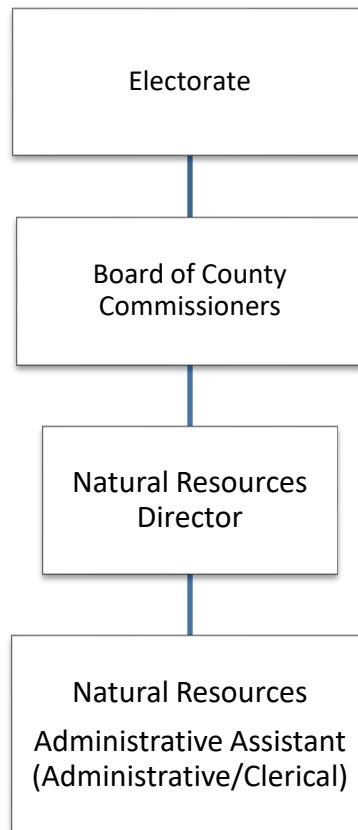
To provide background knowledge, counsel, and implement projects and solutions on behalf of the Moffat County Commissioners, to protect the economic and social values of the County as those values are impacted by public land decisions, policy, and new legislation.

Purpose of Department:

The Natural Resources Department is actively participating in the development and revision of several federal and state land management plans, policies, and legislation that affect the socio-economics of the County. The Department represents Moffat County and the Commissioners in dozens of active water, wildlife, land management, real estate, agriculture, recreation, and energy policy discussions that directly impact our economy and culture. The Moffat County Natural Resources Department also co-manages the Moffat County Minerals Program which 60,000 acres of mineral rights are leased and managed.

Natural Resources Personnel Schedule	
Position Title	FTE
Natural Resources Director	1.00
Natural Resources Administrative Assistant	0.33
Total	1.33

Natural Resources Organizational Chart



Natural Resources Revenues

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimated	2026 Budget
50000005	43431	STATE GRANT	0	186,665	0	0	0
		Intergovernmental:	<u>0</u>	<u>186,665</u>	<u>0</u>	<u>0</u>	<u>0</u>
50000005	46004	REIMBURSEMENT	232	241	0	250	0
		Miscellaneous:	<u>232</u>	<u>241</u>	<u>0</u>	<u>250</u>	<u>0</u>
		Total Revenue:	<u>232</u>	<u>186,905</u>	<u>0</u>	<u>250</u>	<u>0</u>

Natural Resources Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
50000005	50020	FULL TIME WAGES	92,534	100,778	106,000	89,365	103,100
50000005	50025	FULL TIME SHARED WAGES	19,472	19,833	21,000	17,700	20,000
50000005	50044	LONGEVITY	2,600	2,622	3,500	2,257	3,500
50000005	50060	FRINGE BENEFITS	39,384	40,367	46,500	36,768	56,000
50000005	50080	RETIREMENT	6,876	7,394	8,000	6,559	7,600
		Personnel Expenditures:	<u>160,866</u>	<u>170,995</u>	<u>185,000</u>	<u>152,650</u>	<u>190,200</u>
50000005	51015	LEGAL SERVICES	710	67,613	110,000	860	60,000
50000005	51021	RANGELAND/WATER ISSUES	0	141,042	30,000	0	30,000
50000005	53002	ADVERTISING/LEGAL NOTICES	86	0	150	93	150
50000005	53009	DUES & MEETINGS	3,813	4,192	3,400	7,600	3,400
50000005	53016	GIS MAPPING	0	0	2,000	0	2,000
50000005	53046	TRAVEL	2,002	3,233	5,037	4,844	5,037
50000005	54042	OFFICE SUPPLIES	935	480	650	1,621	650
50000005	54038	MISCELLANEOUS	122	48	150	0	150
50000005	54049	POSTAGE	49	0	100	0	100
		Operating Expenditures:	<u>7,717</u>	<u>216,609</u>	<u>151,487</u>	<u>15,018</u>	<u>101,487</u>
			0	0	0	0	0
		Capital Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Expenditure Total:	<u>168,583</u>	<u>387,603</u>	<u>336,487</u>	<u>167,668</u>	<u>291,687</u>

Development Services



Development Services Director: Neil Binder

Phone: 970 824 9160

Email: nbinder@moffatcounty.net

Mission Statement:

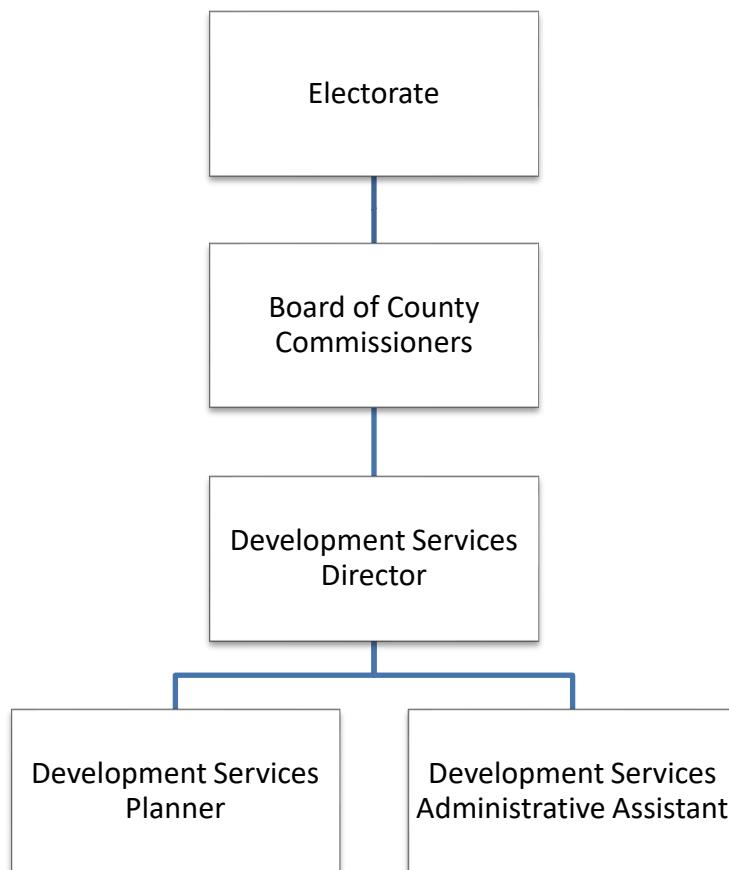
To provide solution-oriented services to the citizens of Moffat County through the application of professional skills, adopted plans, standards, and building codes that facilitate the growth of the local economy, enhance the quality of life, and preserve the natural environment for current and future generations

Purpose of Department:

- ✓ Development Services encompasses project management of capital projects, procurement of capital assets, grant writing and administration, and the Planning Department.

Development Services Personnel Schedule	
Position Title	FTE
Development Services Director	1.00
Development Services Planner	0.90
Development Services Administrative Assistant	1.00
Total	2.90

Development Services Organizational Chart



Development Services Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
50500005	44021	PLANNING FEES	2,085	1,950	2,000	5,550	2,000
		Charges for Services:	<u>2,085</u>	<u>1,950</u>	<u>2,000</u>	<u>5,550</u>	<u>2,000</u>
		Total Revenue:	<u><u>2,085</u></u>	<u><u>1,950</u></u>	<u><u>2,000</u></u>	<u><u>5,550</u></u>	<u><u>2,000</u></u>

Development Services Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
50500005	50020	FULL TIME WAGES	88,954	74,071	95,300	11,909	120,000
50500005	50025	FULL TIME SHARED WAGES	46,981	51,394	64,500	49,189	113,500
50500005	50046	LEAVE PAID OUT	10,236	2,033	0	0	0
50500005	50060	FRINGE BENEFITS	61,415	57,010	68,200	26,829	129,000
50500005	50080	RETIREMENT	5,582	3,598	10,500	2,951	14,100
		Personnel Expenditures:	<u>213,169</u>	<u>188,106</u>	<u>238,500</u>	<u>90,879</u>	<u>376,600</u>
50500005	51018	OTHER PROFESSIONAL SERVICES	73,772	0	80,000	51,915	230,000
50500005	52035	REPAIRS AUTO	0	0	1,000	0	1,000
50500005	52054	LEASED PAYMENTS	0	0	0	0	9,000
50500005	53002	ADVERTISING/LEGAL NOTICES	1,454	721	2,200	2,939	2,200
50500005	53009	DUES & MEETINGS	0	0	310	0	310
50500005	53042	TELEPHONE	1,207	1,118	337	932	1,200
50500005	53046	TRAVEL	0	121	2,604	0	2,604
50500005	54037	MISC EQUIPMENT	130	0	582	0	4,500
50500005	54042	OFFICE SUPPLIES	1,179	1,391	1,396	256	1,396
50500005	54049	POSTAGE	0	0	65	139	65
		Operating Expenditures:	<u>77,742</u>	<u>3,352</u>	<u>88,494</u>	<u>56,180</u>	<u>252,275</u>
		Expenditure Total:	<u><u>290,911</u></u>	<u><u>191,458</u></u>	<u><u>326,994</u></u>	<u><u>147,059</u></u>	<u><u>628,875</u></u>

Hamilton Community



Hamilton Community Center

Mission Statement:

The mission of the Hamilton Community Center is to provide the public with a meeting place for functions, activities, and meetings. It is used by clubs, groups, and organizations as well as individuals for meetings, dinners, parties, and get-togethers.

Purpose of Department:

- ✓ The Hamilton Community Center exists to provide the public with a place to meet. (See mission statement). Approximately 100 people use the building monthly, and approximately 400 people have used it in the last budget year for Christmas parties, receptions, DOW information meetings, fund-raisers, outfitters organizational meetings, and other parties. Approximately 95% of those attending functions at the Hamilton Community Center are Moffat County residents. The age groups range from children in the local 4-H club to recreational associations, community and family groups for get-togethers, local governmental informational meetings, including DOW and trash dumpster meetings, political caucuses, etc. The center is also a voting precinct.
- ✓ The Hamilton Community Center has no regular revenue. We encourage donations from the users of the Center and have had excellent cooperation from those using the building. In addition, we continue to use memorial funds given in memory of long-time board/community member Ethel Jordan. We have been able to use some of those funds for special needs and projects for the Center. The daily needs of the building, i.e., paper supplies and cleaning supplies, are totally provided through donations. Since donations are difficult to project, we must continue to budget for needed items; however, if donated monies are available, we have been able to purchase larger items with those donated funds, allowing budgeted monies to stay with the County. Since donations help defray the costs of both supplies and larger items, the cost of maintaining the building is kept to a minimum. Usage of this building can also take the pressure off meeting places in Craig.

Hamilton Community Center Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
51000005	46004	REIMBURSEMENT	56	36	0	0	0
		Miscellaneous:	<u>56</u>	<u>36</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Revenue:	<u>56</u>	<u>36</u>	<u>0</u>	<u>0</u>	<u>0</u>

Hamilton Community Center Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
51000005	52028	MAINTENANCE	2,294	5,042	3,000	1,148	3,000
51000005	52043	UTILITIES	1,329	2,045	5,100	2,196	5,100
51000005	54038	MISCELLANEOUS	0	0	2,760	0	2,760
		Operating Expenditures:	<u>3,624</u>	<u>7,087</u>	<u>10,860</u>	<u>3,345</u>	<u>10,860</u>
51000005	60004	CAPITAL IMPROVEMENTS	0	0	0	0	0
		Capital Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Expenditure Total:	<u>3,624</u>	<u>7,087</u>	<u>10,860</u>	<u>3,345</u>	<u>10,860</u>

Maybell



Maybell Community Center:

The purpose of the Maybell Community Center is to provide a clean, well-lighted, environmentally sound meeting place for the community's organizational, social, and educational activities and events.

Maybell Senior Citizens Bus:

This bus provides weekly transportation to Craig for doctor and dentist appointments, grocery shopping, and picking up medications. The bus is also used for organized senior outings. This bus is handicapped accessible.

Maybell Park:

The Park has multiple uses, from Family Reunions to Weddings. The main focus is camping, for visitors to Brown's Park, Sand Wash, rafters, school groups, Boy Scouts, Fire Crews, and of course, hunters. It provides travelers with a clean rest stop and playground for children. The Park partners with Maybell Women's Club for improvements such as a shared mower and new fencing.

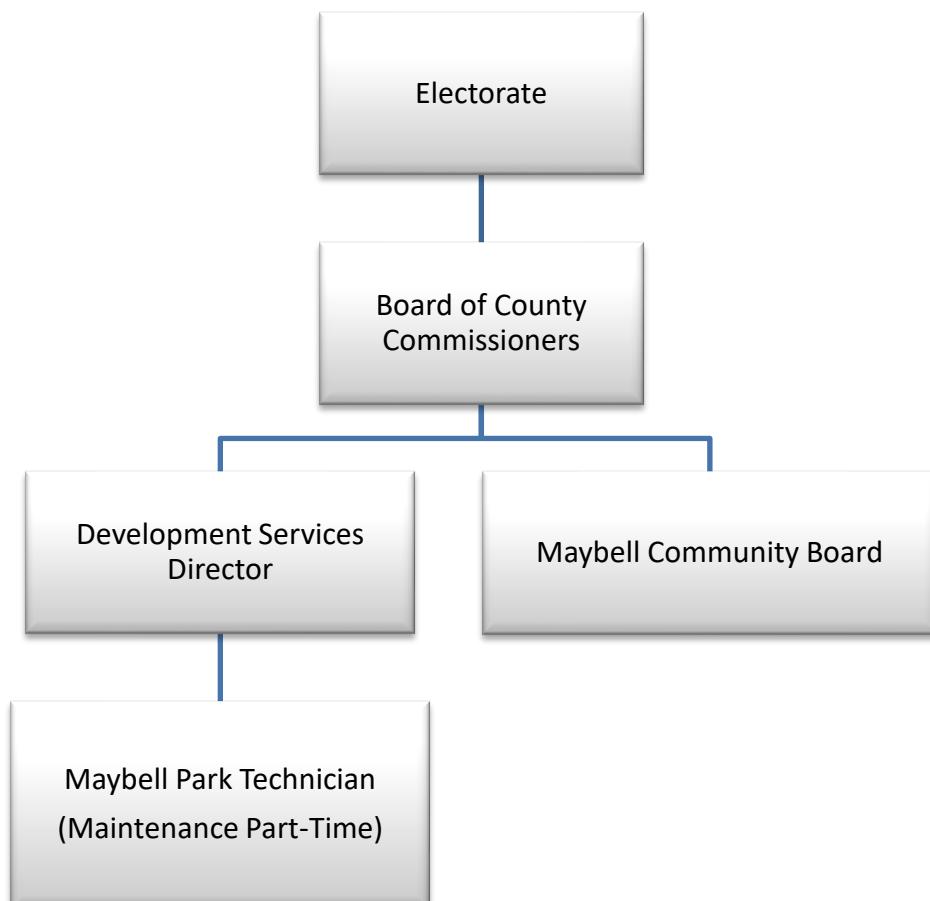
Maybell Women's Club:

The main purpose of the Maybell Women's Club is to promote citizenship and community pride through the club's involvement with the Maybell Library, "Adopt a Highway Program," and publishing of the Maybell Gazette. It furnishes meals for funerals when needed and assists in fund-raisers for the ill and/or needy in the community. The club also owns and maintains the Maybell Cemetery by mowing, watering, spraying for noxious weeds, repairing fences and gates, planting and maintaining new vegetation, and arranging for new burials. Maybell Women's Club partners with the Maybell Park and has purchased 6 Metal Picnic Tables, and continues to contribute to the replacement of trees as needed.

Maybell Personnel Schedule

Position Title	FTE
Maybell Park Technician	0.38
Total	0.38

Maybell Organizational Chart



Maybell Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
51500005	44023	CAMPGROUND RENTAL	35,804	26,968	0	31,346	0
51500005	44038	SHOWER FEES	894	1,254	0	1,170	0
51500005	44039	RV DUMP FEES	1,525	2,364	0	2,851	0
		Charges for Services:	<u>38,223</u>	<u>30,587</u>	<u>0</u>	<u>35,367</u>	<u>0</u>
51500005	45008	DONATIONS	0	151	0	0	0
51500005	46004	REIMBURSEMENT	138	93	0	0	0
		Miscellaneous:	<u>138</u>	<u>244</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Revenue:	<u>38,361</u>	<u>30,830</u>	<u>0</u>	<u>35,367</u>	<u>0</u>

Maybell Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
51500005	50030	PART TIME WAGES	9,253	9,799	20,500	7,302	17,000
51500005	50060	FRINGE BENEFITS	948	1,006	1,800	750	1,800
		Personnel Expenditures:	<u>10,201</u>	<u>10,805</u>	<u>22,300</u>	<u>8,052</u>	<u>18,800</u>
51500005	52008	COMMUNITY CENTER	2,495	2,502	3,000	2,295	3,000
51500005	52029	MAINTENANCE CONTRACTS	0	0	0	0	0
51500005	52032	PARK	15,582	21,331	16,000	14,197	16,000
51500005	52043	UTILITIES	14,712	12,895	15,000	17,810	18,000
51500005	52047	WOMEN'S CLUB	0	4,000	4,000	0	4,000
51500005	53009	DUES & MEETINGS	0	0	0	0	0
51500005	54033	MAINTENANCE SUPPLIES	293	315	0	327	0
51500005	54045	OPERATING SUPPLIES	0	0	0	0	0
51500005	54074	TAXES	3,824	2,885	0	679	0
51500005	58017	RENT REFUND	0	210	0	0	0
		Operating Expenditures:	<u>36,906</u>	<u>44,138</u>	<u>38,000</u>	<u>35,308</u>	<u>41,000</u>
51500005	60004	CAPITAL IMPROVEMENTS	0	0	0	0	0
		Capital Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Expenditure Total:	<u>47,108</u>	<u>54,943</u>	<u>60,300</u>	<u>43,360</u>	<u>59,800</u>

Moffat County Fair



Administrative Supervisor: Jackie Goodnow
Phone: 970 824 9180
Email: jgoodnow@moffatcounty.net

Mission Statement:

The Moffat County Fair provides an opportunity for all residents of Moffat County to exhibit, encourage, and promote their agricultural heritage as well as skills and accomplishments in the mechanical, industrial, horticulture, home economics, and livestock industries in the County. This follows statute CRS 35-65-111. The County Fair also provides the opportunity and means for all 4-H and FFA projects to be completed, exhibited, and judged for the youth in Moffat County.

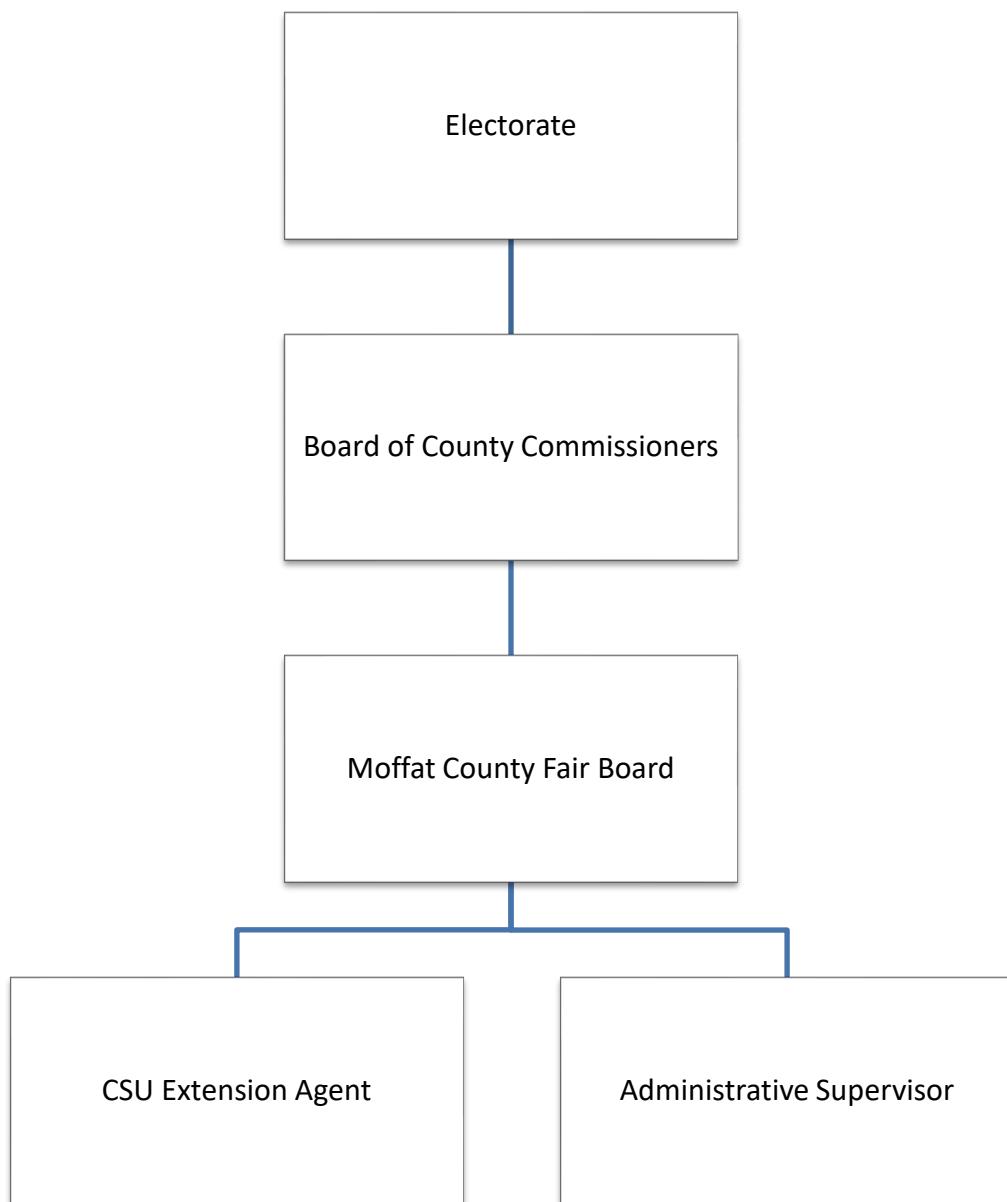
Purpose of Department:

- ✓ Livestock and Horse Shows
- ✓ Indoor Projects - Horticulture, Garden, Hobby, Mechanical, Family & Consumer Sciences
- ✓ Entertainment – Variety that provides for all audiences
- ✓ Hall of Education – An event for all educational and non-profit organizations to showcase functions and benefits for Moffat County residents
- ✓ Events for Community and Families of Moffat County and surrounding counties to participate and enjoy the celebration of Moffat County and its heritage.

County Fair Personnel Schedule

Position Title	FTE
Administrative Supervisor	0.48
Staff Assistant	0.18
Total	0.65

County Fair Organizational Chart



County Fair Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
52100005	45008	DONATIONS	71,839	162,823	6,000	89,805	0
		Miscellaneous:	71,839	162,823	6,000	89,805	0
		Total Revenue:	71,839	162,823	6,000	89,805	0

County Fair Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
52100005	50025	FULL TIME SHARED WAGES	27,345	27,113	28,000	23,994	28,000
52100005	50035	PART TIME SHARED WAGES	7,520	5,286	8,500	0	7,000
52100005	50040	CALL OUT WAGES	4,500	4,000	7,500	0	7,500
52100005	50042	OVER TIME	3,633	4,041	5,000	4,660	5,000
52100005	50044	LONGEVITY	0	0	1,235	0	1,235
52100005	50050	CONTRACT LABOR	1,739	1,851	1,762	1,730	1,762
52100005	50054	JUDGES	10,526	10,464	7,062	9,905	7,062
52100005	50060	FRINGE BENEFITS	16,177	14,185	21,200	12,041	16,000
52100005	50080	RETIREMENT	1,859	1,767	2,000	1,439	2,000
		Personnel Expenditures:	73,298	68,707	82,259	53,770	75,559
52100005	51026	ENTERTAINMENT	81,341	88,573	10,907	58,541	10,907
52100005	53002	ADVERTISING/LEGAL NOTICES	5,107	8,778	2,562	4,939	2,562
52100005	53027	PREMIUMS	2,323	2,323	2,323	2,323	2,323
52100005	53032	SECURITY	3,700	4,480	600	3,700	600
52100005	53058	PRINTING	327	580	400	361	400
52100005	54005	AWARDS & RIBBONS	9,927	9,983	6,062	6,016	6,062
52100005	54015	COPIES	466	308	500	1,081	500
52100005	54024	FAIR BOOK	4,277	5,407	4,000	5,929	4,000
52100005	54025	FAIR QUEEN EXPENSE	628	1,217	0	730	0
52100005	54038	MISCELLANEOUS	4,862	7,217	3,000	6,773	3,000
52100005	54042	OFFICE SUPPLIES	843	641	900	978	900
52100005	54044	OPEN HORSE SHOW	2,199	2,954	1,000	2,575	1,000
52100005	54045	OPERATING SUPPLIES	2,666	4,917	1,500	1,331	1,500
52100005	54049	POSTAGE	151	97	400	270	400
		Operating Expenditures:	118,819	137,475	34,154	95,546	34,154
		Expenditure Total:	192,116	206,182	116,413	149,316	109,713

Colorado State University Extension



Colorado State University
EXTENSION

CSU Extension Agent: Megan Stetson
Phone: 970 826 3402
Email: megan.stetson@colostate.edu

Mission Statement:

The Mission of Colorado State University Extension is:

“To provide information and education, and encourage the application of research-based knowledge in response to local, state, and national issues affecting individuals, youth, families, agricultural enterprises, and communities of Colorado.”

Our vision is to:

“Lead the University in helping the people of Colorado put knowledge to work.”

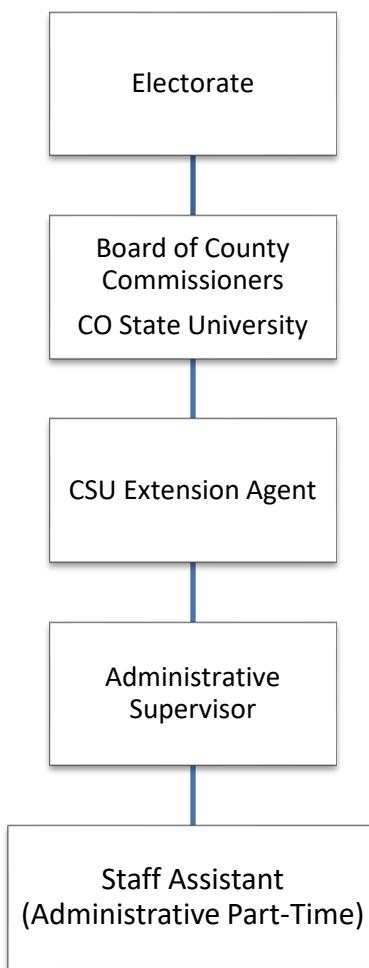
Purpose of Department:

As the major off-campus educational arm of Colorado State University, Extension is a partnership of Colorado State University, Moffat County, and the United States Department of Agriculture. Extension is the informal, non-credit educational system that links education and research with the needs of Moffat County citizens. The office provides unbiased, research-based information and encourages the application of this information in response to local, state, and national issues affecting individuals, youth, families, and agricultural enterprises in Moffat County.

Extension Personnel Schedule

Position Title	FTE
CSU Extension Agent	0.00
Administrative Supervisor	0.48
Staff Assistant	0.30
Total	0.78

Extension Organizational Chart



Extension Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimated	Budget
52500005	46004	REIMBURSEMENT	(1,272)	2,230	0	0	0
		Miscellaneous:	(1,272)	2,230	0	0	0
		Total Revenue:	(1,272)	2,230	0	0	0

Extension Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
52500005	50025	FULL TIME SHARED WAGES	27,345	27,113	28,000	23,994	27,000
52500005	50035	PART TIME SHARED WAGES	12,891	9,062	19,000	0	19,000
52500005	50044	LONGEVITY	0	0	1,240	0	1,240
52500005	50052	CSU AGENT	15,000	10,586	16,350	14,341	17,085
52500005	50060	FRINGE BENEFITS	15,351	14,121	19,000	12,041	29,700
52500005	50080	RETIREMENT	1,641	1,720	1,700	1,440	1,700
		Personnel Expenditures:	72,228	62,601	85,290	51,816	95,725
52500005	52037	REPAIRS EQUIP/MAINT	240	0	300	0	300
52500005	53009	DUES & MEETINGS	230	295	1,000	0	1,000
52500005	53042	TELEPHONE	1,200	1,200	1,200	0	1,200
52500005	53046	TRAVEL	2,200	2,064	3,565	1,965	3,565
52500005	54015	COPIES	4,494	4,687	5,500	5,344	5,500
52500005	54038	MISCELLANEOUS	745	665	1,614	223	1,614
52500005	54042	OFFICE SUPPLIES	1,798	1,440	2,150	1,343	2,150
52500005	54049	POSTAGE	312	0	1,000	0	1,000
52500005	54055	REFERENCE & PROGRAM SUPPORT	7,501	7,869	10,000	849	10,000
		Operating Expenditures:	18,720	18,220	26,329	9,725	26,329
		Expenditure Total:	90,948	80,821	111,619	61,541	122,054



Road & Bridge



Road & Bridge Director: Dan Miller
Phone: 970 824 3211 x 1015
Email: dmiller@moffatcounty.net

Mission Statement:

To provide a safe and well-maintained road and bridge system for the traveling public as effectively and efficiently as possible

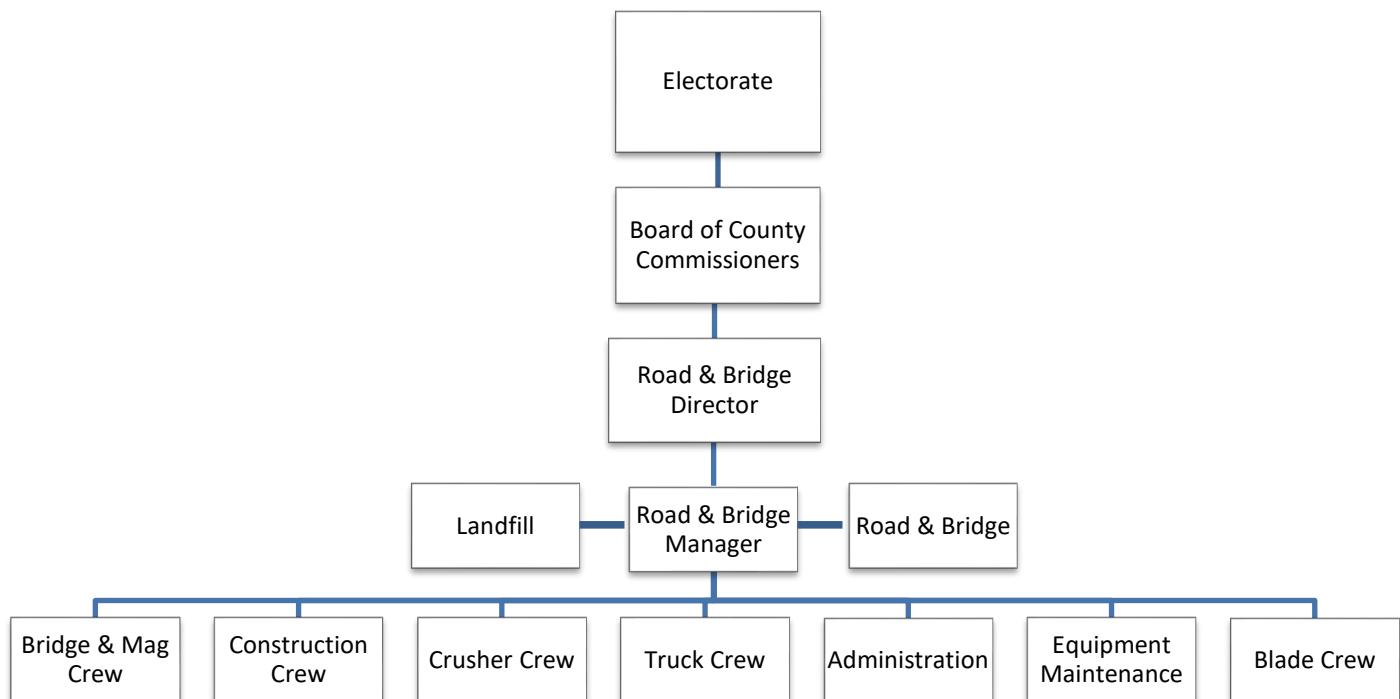
Purpose of Department:

- ✓ The Moffat County Road & Bridge Department maintains approximately 1,700 miles of county roads and 57 bridges covering 4,734 square miles.

- ✓ The maintenance of roads includes plowing of snow in the wintertime; blading and graveling roads; cleaning, repairing, and replacing approximately 480 cattle guards, culverts, and bridges; repairing and replacing signs; and the maintenance of asphalt. The maintenance of equipment and buildings includes maintaining approximately 450 pieces of equipment and seven county shops.

Road & Bridge Personnel Schedule	
Position Title	FTE
Road & Bridge Director	1.00
Road & Bridge Manager	1.00
Road & Bridge Supervisor	5.00
Heavy Equipment Operators	31.00
Equipment Maintenance Supervisor	1.00
Senior Mechanic	1.00
Mechanic	4.00
Accounting Technician	2.00
Safety Coordinator	1.00
Parts Technician	1.00
Total	48.00

Road and Bridge Organizational Chart



**Road and Bridge
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	476,803	440,000	440,000	440,000	440,000
Specific Ownership Taxes	980,985	1,021,131	800,000	871,161	800,000
Licenses & Permits	89,929	69,613	30,000	73,385	31,100
Intergovernmental	5,199,778	5,538,459	5,155,000	5,176,424	5,155,000
Charges for Services	33,150	56,686	30,000	20,913	40,000
Miscellaneous	127,616	406,620	265,139	118,551	105,000
Interest	366,631	414,996	100,000	323,629	20,000
Transfer In	-	-	-	-	-
Fund Balance Used	-	-	3,212,699	78,813	4,393,872
Total Sources of Funds	\$ 7,274,891	\$ 7,947,504	\$ 10,032,838	\$ 7,102,876	\$ 10,984,972
Uses of Funds:					
Personnel	\$ 4,501,666	\$ 4,412,274	\$ 5,171,800	\$ 3,978,780	\$ 5,179,100
Operating	2,960,710	2,883,463	3,260,039	2,073,895	3,805,201
Capital Outlay	1,590,978	973,074	1,601,000	1,050,202	2,000,671
Transfers Out	-	-	-	-	-
Total Uses of Funds	\$ 9,053,353	\$ 8,268,810	\$ 10,032,839	\$ 7,102,877	\$ 10,984,972
Annual Net Activity	\$ (1,778,461)	\$ (321,304)	\$ -	\$ (0)	\$ 0
Cumulative Balance:					
Beginning Fund Balance	\$ 13,525,066	\$ 11,746,605	\$ 11,425,301	\$ 11,425,301	\$ 11,346,488
Change in Fund Balance	(1,778,461)	(321,304)	(3,212,699)	(78,813)	(4,393,872)
Ending Fund Balance	\$ 11,746,605	\$ 11,425,301	\$ 8,212,602	\$ 11,346,488	\$ 6,952,616
Fund Balance Designations:					
Nonspendable					
Inventory	\$ 1,869,058	\$ 1,528,966	\$ 1,800,000	\$ 834,206	\$ 834,206
Committed					
60 Days Operating*	\$ 1,243,978	\$ 1,216,199	\$ 1,405,587	\$ 1,008,981	\$ 1,497,683
Countercyclical Reserve	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Assigned					
Capital Reserve	\$ 2,458,645	\$ 2,458,645	\$ 967,006	\$ 1,654,553	\$ 1,654,553
Subsequent Year's Expendi	\$ 5,874,923	\$ 5,921,491	\$ 3,740,009	\$ 7,548,749	\$ 2,666,174

Road & Bridge Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
36000003	40001	PROPERTY TAX	0	0	0	0	0
		Property Taxes:	0	0	0	0	0
				0	0	0	0
36000003	41500	SPECIFIC OWNERSHIP TAX	980,985	1,021,131	800,000	871,161	800,000
		Specific Ownership Taxes:	980,985	1,021,131	800,000	871,161	800,000
36000003	41001	SALES TAX	476,803	440,000	440,000	440,000	440,000
36000003	41003	SEVERANCE TAX	0	0	0	0	0
		Sales Taxes:	476,803	440,000	440,000	440,000	440,000
36000003	43001	FEDERAL PILT	600,000	600,000	600,000	600,000	600,000
36000003	43004	FEDERAL MINERAL LEASE	0	0	0	0	0
36000003	43005	FEDERAL FOREST SERVICE	41,024	47,896	20,000	16,460	20,000
36000003	43011	FEDERAL MAINTENACE CONTRACT	35,585	36,752	20,000	23,694	20,000
36000003	43021	FEDERAL MISCELLANEOUS	0	0	0	0	0
36000003	43402	STATE MV REGISTRATION FEES	27,621	25,993	10,000	23,694	10,000
36000003	43408	STATE MISCELLANEOUS	11,291	8,746	5,000	5,341	5,000
36000003	43430	STATE FIRE RELIEF FUND	0	0	0	0	0
36000003	43437	STATE HWY USERS FUND	4,483,516	4,818,577	4,500,000	4,507,235	4,500,000
36000003	43900	CITY OF CRAIG	741	496	0	0	0
		Intergovernmental:	5,199,778	5,538,459	5,155,000	5,176,424	5,155,000
36000003	42202	ROAD PERMITS	55,478	65,715	30,000	72,010	30,000
36000003	42203	UTILITY PERMITS	31,701	2,648	0	125	100
36000003	42204	ROAD MAINTENANCE PERMITS	2,750	1,250	0	1,250	1,000
		License & Permits:	89,929	69,613	30,000	73,385	31,100
36000003	44043	OTHER COUNTY DEPARTMENTS	29,743	45,514	30,000	20,913	40,000
36000003	44047	CATTLEGUARDS	3,406	11,171	0	0	0
		Charges for Services:	33,150	56,686	30,000	20,913	40,000
36000003	45022	SALE OF ASSETS	0	11,434	0	0	0
36000003	45004	TAXABLE SALES	0	0	0	0	0
36000003	45001	MISCELLANEOUS	8,976	10,421	5,000	22,563	5,000
36000003	46004	REIMBURSEMENT	2,448	1,635	0	78,936	0
36000003	46010	LANDFILL REIMBURSEMENT	104,975	325,802	260,139	8,199	100,000
36000003	46001	INSURANCE REIMBURSEMENT	9,878	1,004	0	7,482	0
36000003	46011	FEDERAL REIMBURSEMENT	0	0	0	0	0
36000003	46012	MISC SALES REIMBURSEMENT	1,339	56,324	0	1,370	0
36000003	45013	BUILDING USE	0	0	0	0	0
		Miscellaneous:	127,616	406,620	265,139	118,551	105,000
36000003	47001	INTEREST EARNED	366,631	414,996	100,000	323,629	20,000
		Interest:	366,631	414,996	100,000	323,629	20,000
		Revenue Total:	7,274,892	7,947,504	6,820,139	7,024,063	6,591,100

Road & Bridge Maintenance Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
36036103	50020	FULL TIME WAGES	2,341,202	2,407,123	2,440,000	2,172,456	2,440,000
36036103	50042	OVER TIME	95,166	31,411	70,000	51,526	70,000
36036103	50044	LONGEVITY	22,630	20,523	25,000	17,393	21,000
36036103	50046	LEAVE PAID OUT	50,014	48,488	20,000	17,205	20,000
36036103	50050	CONTRACT LABOR	5,257	0	25,000	0	5,000
36036103	50060	FRINGE BENEFITS	1,011,394	1,025,266	1,400,000	953,976	1,465,000
36036103	50080	RETIREMENT	132,783	133,853	149,000	115,076	152,000
Personnel Expenditures:			3,658,446	3,666,665	4,129,000	3,327,632	4,173,000
36036103	51018	OTHER PROFESSIONAL SERVICES	23,866	26,347	22,000	6,329	22,000
36036103	51020	PHYSICALS	2,888	2,748	3,000	2,058	3,000
36036103	52016	EQUIPMENT RENTAL	12,485	11,081	15,000	9,219	15,000
36036103	52021	GRAVEL LEASE	2,111	2,369	7,000	250	10,000
36036103	52022	HIGHWAY PAINT	73,962	96,893	100,000	0	100,000
36036103	54002	ASPHALT	2,432	1,525	15,000	2,389	15,000
36036103	54008	BRIDGE REPAIR	3,598	893	40,000	0	40,000
36036103	54009	CATTLEGUARDS	(22,650)	22,526	0	0	0
36036103	54017	CRACK SEALER	19,177	114	22,000	47	22,000
36036103	54018	CULVERTS	12,916	8,984	50,000	0	50,000
36036103	54021	GRAVEL STABILIZATION	500,933	478,117	500,000	751,201	948,394
36036103	54026	FENCING	0	0	100	0	100
36036103	54038	MISCELLANEOUS	3,243	5,744	4,000	7,402	4,000
36036103	54060	SAFETY SUPPLIES	3,490	2,401	4,000	717	9,500
36036103	54061	SAND & GRAVEL	323,245	413,826	70,000	0	70,000
36036103	54066	SIGNS	3,056	8,812	10,000	7,837	10,000
36036103	54071	STEEL & IRON	34,430	20,311	50,000	77,018	50,000
36036103	54082	WOOD	0	699	500	0	500
36036103	55022	OTHER SUPPLIES	16,182	16,891	15,000	0	15,000
36036103	58005	ESCROW UTILITY PERMIT BOND	0	137	0	0	0
36036103	58015	PERMITS	10,169	11,484	15,500	11,334	15,500
Operating Expenditures:			1,025,535	1,131,901	943,100	875,800	1,399,994
Expenditure Total:			4,683,981	4,798,566	5,072,100	4,203,432	5,572,994

Road & Bridge Equipment Maintenance Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
36036203	50020	FULL TIME WAGES	335,040	294,694	406,000	272,388	338,000
36036203	50042	OVER TIME	8,541	6,529	10,000	123	10,000
36036203	50044	LONGEVITY	1,350	0	2,600	0	0
36036203	50046	LEAVE PAID OUT	28,031	1,785	0	0	0
36036203	50050	CONTRACT LABOR	232	0	0	0	0
36036203	50060	FRINGE BENEFITS	159,640	136,308	227,500	102,955	231,500
36036203	50080	RETIREMENT	16,331	7,818	25,000	10,023	21,000
Personnel Expenditures:			549,165	447,135	671,100	385,488	600,500
36036203	52020	UTILITIES GARBAGE REMOVAL	726	641	650	566	650
36036203	52036	REPAIRS BUILDING	17,169	27,341	25,000	51,825	25,000
36036203	52038	RADIO REPAIR/MAINTENANCE	3,257	1,624	4,500	801	4,500
36036203	52043	UTILITIES	123,103	86,060	175,000	97,923	175,000
36036203	54029	GAS & DIESEL	742,450	393,382	800,000	352,883	800,000
36036203	54031	GRADER BLADES	69,954	112,225	100,000	42,280	100,000
36036203	54038	MISCELLANEOUS	0	0	100	0	100
36036203	54043	OIL & ANTIFREEZE	67,673	74,365	60,000	72,365	60,000
36036203	54053	PROPANE	785	1,694	2,950	1,164	2,950
36036203	54056	REPAIR PARTS	364,863	449,268	475,000	332,519	575,000
36036203	54063	SHOP SUPPLIES	63,031	60,774	65,000	72,573	65,000
36036203	54064	SHOP TOOLS	6,994	5,895	7,000	8,793	7,000
36036203	54075	TIRES & TUBES	82,862	79,110	100,000	16,035	100,000
Operating Expenditures:			1,542,866	1,292,380	1,815,200	1,049,729	1,915,200
36036203	60063	SOFTWARE UPGRADE	0	0	33,000	0	0
Capital Expenditures:			0	0	33,000	0	0
Expenditure Total:			2,092,031	1,739,514	2,519,300	1,435,216	2,515,700

Road & Bridge Capital Outlay Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
36036303	60010	EQUIPMENT LOADER/BACKHOE	449,978	0	0	0	0
36036303	60011	EQUIPMENT MISCELLANEOUS	0	0	588,000	42,064	0
36036303	60012	EQUIPMENT MOTOR GRADERS	0	0	0	382,132	395,000
36036303	60013	EQUIPMENT TRACTOR TRUCKS	372,768	378,372	0	35,360	240,000
36036303	60014	EQUIPMENT VEHICLES	474,697	0	325,000	382,132	305,671
36036303	60025	ROAD & BRIDGE BUILDINGS	0	0	0	0	560,000
36036303	60034	RADIOS	0	0	0	0	0
36036303	60035	EQUIPMENT CRUSHER	0	0	155,000	151,475	0
36036303	60044	EQUIPMENT TRAILERS	0	226,500	0	0	0
Capital Expenditures:			1,297,443	604,872	1,068,000	993,164	1,500,671
Expenditure Total:			1,297,443	604,872	1,068,000	993,164	1,500,671

Road & Bridge Administration Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
36036403	50020	FULL TIME WAGES	198,688	205,795	222,000	179,574	221,000
36036403	50042	OVER TIME	145	1,363	2,000	695	2,000
36036403	50044	LONGEVITY	2,600	2,622	2,600	2,257	2,600
36036403	50046	LEAVE PAID OUT	0	540	0	0	0
36036403	50060	FRINGE BENEFITS	84,374	75,536	131,100	72,181	166,500
36036403	50080	RETIREMENT	8,248	12,619	14,000	10,952	13,500
Personnel Expenditures:			294,055	298,474	371,700	265,660	405,600
36036403	52029	MAINTENANCE CONTRACTS	6,708	1,677	3,786	2,470	3,786
36036403	53002	ADVERTISING/LEGAL NOTICES	251	307	800	750	800
36036403	53009	DUES & MEETINGS	90	0	300	400	300
36036403	53018	INSURANCE	222,346	239,041	263,173	0	239,041
36036403	53042	TELEPHONE	8,999	8,768	9,500	7,582	9,500
36036403	53046	TRAVEL	956	233	4,780	1,030	4,780
36036403	53048	UNEMPLOYMENT	0	0	0	0	0
36036403	53058	PRINTING	599	630	700	1,380	1,100
36036403	54034	MAPS	30	0	300	0	300
36036403	54037	MISC EQUIPMENT	0	0	2,000	0	2,000
36036403	54038	MISCELLANEOUS	20,539	25,560	400	0	400
36036403	54042	OFFICE SUPPLIES	2,989	2,979	2,500	4,326	2,500
36036403	54049	POSTAGE	71	129	400	39	400
Operating Expenditures:			263,578	279,323	288,639	17,977	264,907
Expenditure Total:			557,634	577,797	660,339	283,637	670,507

Road & Bridge Fee Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
36036503	54077	TREASURER FEES	44,863	47,772	40,000	42,219	40,000
		Operating Expenditures:	44,863	47,772	40,000	42,219	40,000
		Expenditure Total:	44,863	47,772	40,000	42,219	40,000

Road & Bridge Capital Projects Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
36036603	54038	MISCELLANEOUS	0	0	0	0	0
36036603	60024	PAVING	293,535	368,202	500,000	57,038	500,000
36036603	60039	FUEL PUMPS	0	0	0	0	0
36036603	60027	BRIDGE	0	0	0	0	0
Capital Expenditures:			293,535	368,202	500,000	57,038	500,000
Expenditure Total:			293,535	368,202	500,000	57,038	500,000

Road & Bridge Other Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
36036703	53042	TELEPHONE	0	0	100	0	100
36036703	54021	GRAVEL STABILIZATION	5,000	0	5,000	0	5,000
36036703	54029	GAS & DIESEL	37,764	111,686	140,000	59,499	140,000
36036703	54043	OIL & ANTIFREEZE	14,407	0	10,000	1,100	10,000
36036703	54056	REPAIR PARTS	26,696	20,401	18,000	27,571	30,000
Operating Expenditures:			83,868	132,087	173,100	88,170	185,100
Expenditure Total:			83,868	132,087	173,100	88,170	185,100

Landfill



Road & Bridge Director: Dan Miller
Phone: 970 824 3211 x 1015
Email: dmiller@moffatcounty.net

Mission Statement:

To provide a safe and sanitary landfill meeting state requirements for the public as effectively and efficiently as possible.

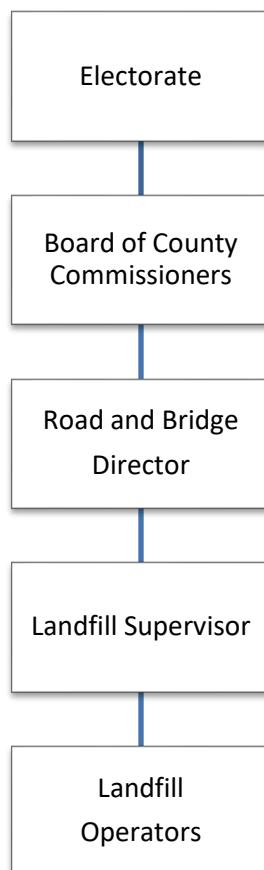
Purpose of Department:

- ✓ The Moffat County Landfill operates a 40-acre sanitary landfill serving approximately 13,000 residents of Moffat County. The Landfill accepts approximately 13,000 tons of solid waste and 5,000 tires per year.
- ✓ The Moffat County Landfill is regulated by the State of Colorado Department of Public Health and Environment and is inspected yearly to ensure compliance

Landfill Personnel Schedule

Position Title	FTE
Landfill Supervisor	1.00
Landfill Operator	3.00
Total	4.00

Landfill Organizational Chart



**Landfill
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ 0	\$ 0	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental					
Charges for Services	905,633	1,051,443	720,000	1,106,757	720,000
Miscellaneous	2,277	4,551	1,400	2,244	1,400
Interest	52,697	71,881	20,000	51,147	10,000
Transfer In	-	-	-	-	-
Fund Balance Used			564,650		217,953
Total Sources of Funds	\$ 960,607	\$ 1,127,875	\$ 1,306,050	\$ 1,160,148	\$ 949,353
Uses of Funds:					
Personnel	\$ 416,056	\$ 430,403	\$ 468,100	\$ 402,080	\$ 511,100
Operating	\$ 292,794	\$ 299,097	\$ 337,950	\$ 275,076	\$ 338,253
Capital Outlay	\$ -	\$ 406,261	\$ 500,000	\$ 398,610	\$ 100,000
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 708,850	\$ 1,135,761	\$ 1,306,050	\$ 1,075,766	\$ 949,353
Annual Net Activity	\$ 251,757	\$ (7,886)	\$ -	\$ 84,382	\$ -
Cumulative Balance:					
Beginning Fund Balance	\$ 1,771,873	\$ 2,023,630	\$ 2,015,744	\$ 2,015,744	\$ 2,100,128
Change in Fund Balance	251,757	(7,886)	(564,650)	84,382	(217,953)
Ending Fund Balance	\$ 2,023,630	\$ 2,015,744	\$ 1,451,095	\$ 2,100,128	\$ 1,882,175
Fund Balance Designations:					
Restricted					
Closure	\$ 218,000	\$ 218,000	\$ 218,000	\$ 218,000	\$ 218,000
New Cell Reserve	\$ 16,000	\$ 29,248	\$ 29,248	\$ 29,248	\$ 32,000
Committed					
60 Days Operating*	\$ 118,165	\$ 121,608	\$ 134,369	\$ 112,882	\$ 141,587
Assigned					
Tire Disposal	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Reserve	\$ 304,217	\$ 304,217	\$ 304,217	\$ 304,217	\$ 304,217
Subsequent Year's Expenditures	\$ 1,367,248	\$ 1,342,671	\$ 765,262	\$ 1,435,781	\$ 1,186,371

Landfill Revenues

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
33500003	44002	USER FEES	891,214	1,040,325	715,000	1,095,181	715,000
33500003	44003	TIRES	14,419	11,119	5,000	11,576	5,000
		Charges for Services:	905,633	1,051,443	720,000	1,106,757	720,000
33500003	47001	INTEREST EARNED	52,697	71,881	20,000	51,147	10,000
		Interest:	52,697	71,881	20,000	51,147	10,000
33500003	45001	MISCELLANEOUS	0	493	200	244	200
33500003	45003	SALES & LEASES	2,191	4,000	1,200	2,000	1,200
33500003	46004	REIMBURSEMENT	86	58	0	0	0
		Miscellaneous:	2,277	4,551	1,400	2,244	1,400
		Total Revenue:	960,607	1,127,875	741,400	1,160,148	731,400

Landfill Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
33500003	50020	FULL TIME WAGES	261,460	262,225	281,000	231,699	288,000
33500003	50042	OVER TIME	3,323	3,700	10,000	7,339	10,000
33500003	50044	LONGEVITY	2,210	2,622	2,600	1,057	0
33500003	50046	LEAVE PAID OUT	0	4,754	0	18,349	0
33500003	50060	FRINGE BENEFITS	133,555	140,704	157,500	129,047	197,000
33500003	50080	RETIREMENT	15,509	16,398	17,000	14,589	16,100
		Personnel Expenditures:	416,056	430,403	468,100	402,080	511,100
33500003	51018	OTHER PROFESSIONAL SERVICES	37,432	102,597	43,600	88,627	65,000
33500003	52020	UTILITIES GARBAGE REMOVAL	2,800	0	8,300	180	8,300
33500003	52028	MAINTENANCE	104,975	51,211	45,000	8,086	45,000
33500003	52036	REPAIRS BUILDING	0	0	700	486	700
33500003	52043	UTILITIES	3,522	2,669	3,500	5,348	3,500
33500003	53018	INSURANCE	11,845	13,775	14,000	13,989	12,903
33500003	53029	RECYCLING FEE	17,880	13,605	15,000	0	15,000
33500003	53042	TELEPHONE	445	461	500	417	500
33500003	53044	TOWN OF DINOSAUR	12,000	12,000	12,000	12,000	12,000
33500003	53046	TRAVEL	0	0	2,000	0	2,000
33500003	54021	GRAVEL STABILIZATION	0	0	5,500	29,114	5,500
33500003	54029	GAS & DIESEL	31,117	55,476	72,000	21,657	72,000
33500003	54031	GRADER BLADES	0	2,622	2,000	2,391	2,000
33500003	54037	MISC EQUIPMENT	0	0	600	0	600
33500003	54038	MISCELLANEOUS	3,535	550	1,400	1,320	1,400
33500003	54042	OFFICE SUPPLIES	703	607	800	595	800
33500003	54043	OIL & ANTIFREEZE	8,288	3,006	7,040	2,044	7,040
33500003	54053	PROPANE	0	0	4,710	791	4,710
33500003	54056	REPAIR PARTS	35,032	12,767	15,000	26,136	25,000
33500003	54061	SAND & GRAVEL	0	0	500	0	500
33500003	54063	SHOP SUPPLIES	510	327	1,000	1,094	1,000
33500003	54071	STEEL & IRON	0	0	800	0	800
33500003	54075	TIRES & TUBES	881	16,329	5,000	27	5,000
33500003	54077	TREASURER FEES	9,127	10,477	5,800	8,664	5,800
33500003	54090	MULCH	0	0	30,000	36,690	0
33500003	55022	OTHER SUPPLIES	7,173	0	1,000	395	1,000
33500003	58001	BAD DEPT	0	0	200	0	200
33500003	58008	FEES	5,530	617	40,000	15,025	40,000
		Operating Expenditures:	292,794	299,097	337,950	275,076	338,253
33500003	60011	EQUIPMENT MISCELLANEOUS	0	0	500,000	398,610	0
33500003	60028	CONSTRUCTION	0	406,261	0	0	100,000
		Capital Expenditures:	0	406,261	500,000	398,610	100,000
		Total Expenditures:	708,851	1,135,760	1,306,050	1,075,766	949,353



Airport

Craig-Moffat County Airport



Airport Manager: Candace Miller
Phone: 970 824 9148
Email: cmiller@moffatcounty.net

Mission Statement:

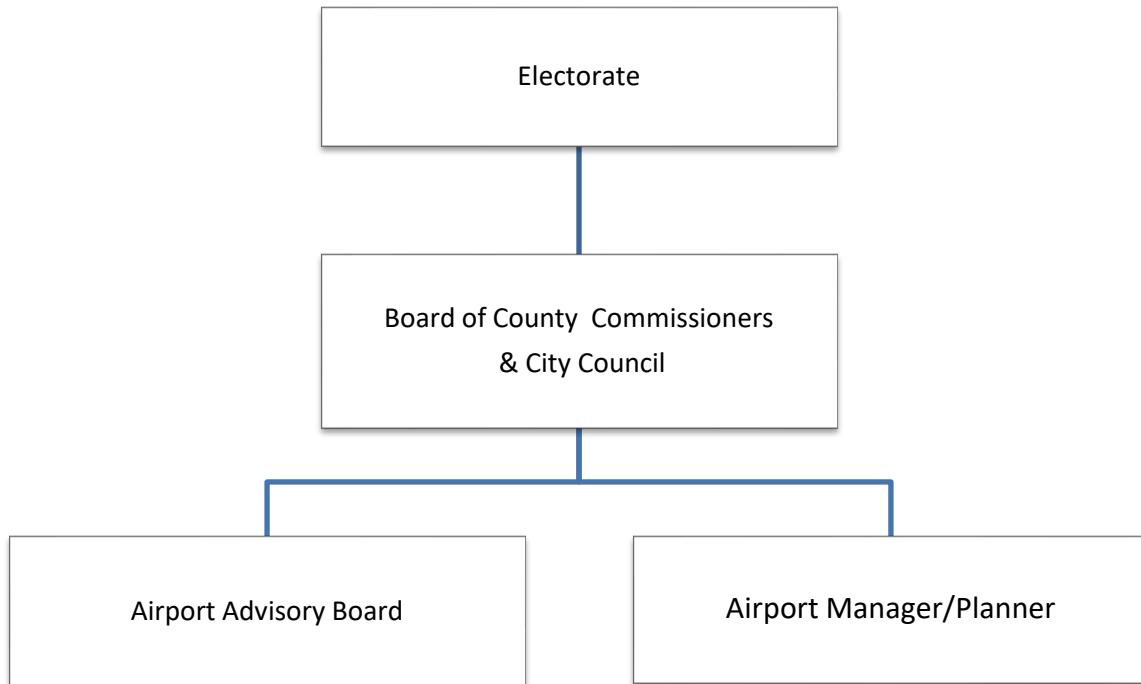
The mission of the Craig-Moffat County Airport is to plan, direct, and provide high-quality aviation services and facilities for Craig and Moffat County in a safe, secure, and efficient manner.

Purpose of Department:

- ✓ Provide for aircraft landings and takeoffs.
- ✓ Provide an upgraded terminal building with phone and internet access.
- ✓ Work with the Bureau of Land Management and National Forest Service to provide facilities for the fire season.
- ✓ Provide rental land for the building of hangars for the storage of small aircraft.

Airport Personnel Schedule	
Position Title	FTE
Development Services Airport Manager	0.20
Total	0.20

Airport Organizational Chart



**Airport
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	16,762	9,691	6,500	5,737	6,500
Specific Ownership Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	148,459	5,315,879	50,047	159,476	537,177
Charges for Services	16,847	17,080	17,000	18,204	17,000
Miscellaneous	2,231	409	-	366,582	-
Interest	9,005	12,652	2,500	10,922	5,000
Transfer In	49,348	228,562	50,047	50,047	76,362
Fund Balance Used	-	-	-	-	-
Total Sources of Funds	\$ 242,652	\$ 5,584,272	\$ 126,093	\$ 610,968	\$ 642,039
Uses of Funds:					
Personnel	\$ 18,821	16,152.24	\$ 10,950	\$ 9,020	\$ 41,600
Operating	\$ 80,577	77,827.46	\$ 89,643	\$ 463,513	\$ 90,763
Capital Outlay	\$ 118,259	\$ 5,396,222	\$ 4,000	\$ 82,225	\$ 493,229
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 217,656	\$ 5,490,201	\$ 104,593	\$ 554,758	\$ 625,592
Annual Net Activity	\$ 24,995	\$ 94,070	\$ 21,500	\$ 56,210	\$ 16,447
Cumulative Balance:					
Beginning Fund Balance	\$ 244,684	\$ 269,679	\$ 363,750	\$ 363,750	\$ 419,960
Change in Fund Balance	24,995	94,070	21,500	56,210	16,447
Ending Fund Balance	\$ 269,679	\$ 363,750	\$ 385,250	\$ 419,960	\$ 436,407
Fund Balance Designations:					
Committed					
60 Days Operating	\$ 16,570	\$ 15,666	\$ 16,769	\$ 78,771	\$ 22,065
Assigned					
Subsequent Year's Expenditures	\$ 253,110	\$ 348,083	\$ 368,481	\$ 341,189	\$ 414,342

Airport Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
34000003	41001	SALES TAX	7,032	3,019	1,500	1,875	1,500
34000003	41007	EXCISE TAX	9,730	6,672	5,000	3,862	5,000
		Sales Taxes:	16,762	9,691	6,500	5,737	6,500
34000003	43023	FEDERAL BUREAU OF LAND MANGMN	0	0	0	0	0
34000003	43024	FEDERAL FAA	81,959	4,881,291	0	106,624	449,000
34000003	43432	STATE CO DEPT OF TRANSPORT	17,152	206,026	0	2,806	11,815
34000003	43900	CITY OF CRAIG	49,348	228,562	50,047	50,047	76,362
		Intergovernmental:	148,459	5,315,879	50,047	159,476	537,177
34000003	44037	RENTS	16,847	17,080	17,000	18,204	17,000
		Charges for Services:	16,847	17,080	17,000	18,204	17,000
34000003	45001	MISCELLANEOUS	0	100	0	366,582	0
34000003	45022	SALE OF ASSETS	0	0	0	0	0
34000003	46001	INSURANCE REIMBURSEMENT	1,157	0	0	0	0
34000003	46004	REIMBURSEMENT	1,074	309	0	0	0
		Miscellaneous:	2,231	409	0	366,582	0
34000003	47001	INTEREST EARNED	9,005	12,652	2,500	10,922	5,000
		Interest:	9,005	12,652	2,500	10,922	5,000
34000003	48110	TRANSFER IN FROM GENERAL	49,348	228,562	50,047	50,047	76,362
		Transfer In:	49,348	228,562	50,047	50,047	76,362
		Total Revenue:	242,652	5,584,272	126,093	610,968	642,039

Airport Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
34000003	50025	FULL TIME SHARED WAGES	12,155	10,284	7,000	5,690	22,600
34000003	50044	LONGEVITY	0	0	0	0	0
34000003	50046	LEAVE PAID OUT	0	0	0	0	0
34000003	50060	FRINGE BENEFITS	6,483	5,251	3,500	2,988	17,500
34000003	50080	RETIREMENT	184	617	450	341	1,500
Personnel Expenditures:			18,821	16,152	10,950	9,020	41,600
34000003	51018	OTHER PROFESSIONAL SERVICES	66,137	28,015	33,000	20,968	33,000
34000003	52029	MAINTENANCE CONTRACTS	0	33,000	36,000	30,000	36,000
34000003	52037	REPAIRS EQUIP/MAINT	454	1,782	2,000	8,975	3,000
34000003	52043	UTILITIES	7,047	6,237	6,763	6,389	6,763
34000003	53018	INSURANCE	1,780	1,869	1,780	3,742	1,900
34000003	53036	SPRAYING	2,500	2,500	2,500	2,500	2,500
34000003	54038	MISCELLANEOUS	28	497	300	382,742	300
34000003	54045	OPERATING SUPPLIES	957	460	1,500	908	1,500
34000003	54077	TREASURER FEES	1,675	3,466	5,800	7,290	5,800
34000003	58017	RENT REFUND	0	0	0	0	0
Operating Expenditures:			80,577	77,827	89,643	463,513	90,763
34000003	60004	CAPITAL IMPROVEMENTS	118,259	5,396,222	4,000	82,225	493,229
Capital Expenditures:			118,259	5,396,222	4,000	82,225	493,229
Total Expenditures:			217,658	5,490,201	104,593	554,758	625,592



Emergency 911



Regional Coordinator: Kim Zimmerman

Phone: 970 824 6501

Email: kim.zimmerman@state.co.us

Mission Statement:

As the communications agent for Moffat County Public Safety, the Craig Regional Communication Center (CRCC) will provide the citizens of Moffat County with effective emergency telephone service for the purpose of implementing rapid emergency services response for public protection and safety.

Purpose of Department:

- ✓ The Craig Regional Communications Center (CRCC) provides public safety communications for the law enforcement, fire, and emergency medical service (EMS) agencies within Moffat County. CRCC serves as the Public Safety Answering Point (PSAP...the 911 answer point) for Moffat County. The staff members of CRCC are trained extensively and hold numerous certifications for access to criminal justice records and Emergency Medical Dispatch (EMD). On average, CRCC receives 5000 911 calls annually, with 98% answered within ten seconds.
- ✓ While CRCC provides 911 services for Moffat County and San Juan County, the center is responsible for communication services for numerous state and federal agencies in the following counties: Routt, Moffat, Grand, Jackson, Summit, and Rio Blanco. On average, CRCC records 120,000 calls for service annually. CRCC also serves as the custodian of all computer-aided dispatch(CAD) and audio (telephone and radio) records associated with the operational service area; supervisory staff members provide material for an average of 450 requests annually.

**Emergency 911
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	134,986	129,749	100,000	127,488	100,000
Specific Ownership Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Miscellaneous	45,565	46,877	-	-	-
Interest	20,635	30,051	10,000	24,979	6,000
Transfer In	-	-	-	-	-
Fund Balance Used	-	-	-	-	-
Total Sources of Funds	\$ 201,187	\$ 206,677	\$ 110,000	\$ 152,468	\$ 106,000
Uses of Funds:					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	\$ 71,151	\$ 165,520	\$ 105,550	\$ 80,525	\$ 105,550
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 71,151	\$ 165,520	\$ 105,550	\$ 80,525	\$ 105,550
Annual Net Activity	\$ 130,036	\$ 41,157	\$ 4,450	\$ 71,943	\$ 450
Cumulative Balance:					
Beginning Fund Balance	\$ 593,667	\$ 723,702	\$ 764,859	\$ 764,859	\$ 836,802
Change in Fund Balance	130,036	41,157	4,450	71,943	450
Ending Fund Balance	\$ 723,702	\$ 764,859	\$ 769,309	\$ 836,802	\$ 837,252
Fund Balance Designations:					
Restricted					
911 Services	\$ 723,702	\$ 764,859	\$ 769,309	\$ 836,802	\$ 837,252

E911 Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
23000002	41004	EMERGENCY 911 TAX	134,986	129,749	100,000	127,488	100,000
		Sales Taxes:	134,986	129,749	100,000	127,488	100,000
23000002	43436	STATE E911 GRANT	45,524	46,854	0	54,993	0
23000002	45001	MISCELLANEOUS	0	0	0	0	0
23000002	46004	REIMBURSEMENT	41	23	0	0	0
		Miscellaneous:	45,565	46,877	0	0	0
23000002	47001	INTEREST EARNED	20,635	30,051	10,000	24,979	6,000
		Interest:	20,635	30,051	10,000	24,979	6,000
		Total Revenue:	201,186	206,677	110,000	152,468	106,000

E911 Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
23000002	52043	UTILITIES	834	865	550	777	550
23000002	53010	EDUCATION	2,306	1,494	8,000	2,190	8,000
23000002	53042	TELEPHONE	1,615	21,309	10,000	2,318	10,000
23000002	54045	OPERATING SUPPLIES	4,682	5,350	12,000	75	12,000
23000002	54068	SPECIAL PROJECTS	61,714	136,502	75,000	75,165	75,000
		Operating Expenditures:	71,151	165,520	105,550	80,525	105,550
		Total Expenditure:	71,151	165,520	105,550	80,525	105,550



Capital Projects



Finance Director: Catherine Nielson
Phone: 970 824 9106
Email: cnielson@moffatcounty.net

Purpose of Department:

This fund is used to account for major capital projects, which are funded by an assigned revenue source, i.e., county-owned mineral revenue. The County-owned mineral revenue is being designated as follows per Resolution 2006-137 Designation of Revenue in Capital Projects Fund:

- ✓ 15% of the revenue for Courthouse Expansion/Major Renovations
- ✓ 15% of the revenue for Senior Housing Improvements/Addition
- ✓ 25% of the revenue for a multi-use building at the Fairgrounds
- ✓ 45% of the revenue for yet to be determined capital improvements

**Capital Projects
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	78,946	99,241	-	38,672	-
Charges for Services	-	-	-	-	-
Miscellaneous	48,206	67,869	15,000	173,638	15,000
Interest	293,426	154,398	50,000	74,337	60,000
Transfer In	-	-	-	317,458	-
Fund Balance Used	-	-	571,157	-	610,539
Total Sources of Funds	\$ 420,579	\$ 321,508	\$ 636,157	\$ 604,105	\$ 685,539
Uses of Funds:					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	\$ -	\$ -	\$ -	\$ -	3,825
Capital Outlay	\$ 5,441,498	\$ 2,934,030	\$ 636,157	\$ 229,159	\$ 681,714
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 5,441,497	\$ 2,934,029	\$ 636,157	\$ 229,159	\$ 685,539
Annual Net Activity	\$ (5,020,918)	\$ (2,612,521)	\$ (0)	\$ 374,947	\$ (0)
Other Financing Sources:					
Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers (out)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Cumulative Balance:					
Beginning Fund Balance	\$ 10,151,742	\$ 5,130,822	\$ 2,518,301	\$ 2,518,301	\$ 2,893,248
Change in Fund Balance	(5,020,918)	(2,612,521)	(571,157)	374,947	(610,539)
Ending Fund Balance	\$ 5,130,822	\$ 2,518,301	\$ 1,947,144	\$ 2,893,248	\$ 2,282,709
Fund Balance Designations:					
Committed					
Courthouse Improvements	\$ 769,623	\$ 99,858	\$ 109,608	\$ 190,473	\$ 201,723
Fairground Improvements	\$ 1,282,705	\$ 1,010,513	\$ 1,026,763	\$ 1,161,540	\$ 1,180,290
Senior Housing Improvements	\$ 769,623	\$ 644,740	\$ 654,490	\$ 735,356	\$ 746,606
County-wide Improvements	\$ 2,308,870	\$ 763,190	\$ 156,283	\$ 805,879	\$ 154,090

Capital Projects Courthouse Revenue

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
345CTL3	47003	INTEREST INCOME ACCRUED	127,397	46,712	0	5,138	5,000
		Interest:	127,397	46,712	0	5,138	5,000
345CTL3	45030	LEASE PROCEEDS	0	0	0	0	0
345CTL3	46004	REIMBURSEMENT	17,651	0	0	0	0
		Miscellaneous:	17,651	0	0	0	0
		Total Revenue:	145,048	46,712	0	5,138	5,000

Capital Projects Courthouse Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
COURTHOUSE							
345CTL3	58011	INTEREST ON BONDS	0	0	0	0	0
345CTL3	58019	PRINCIPAL ON BOND	0	0	0	0	0
345CTL3	58014	PAYING AGENTS FEE	0	3,300	0	2,575	2,575
345CTL3	58021	BOND RENTAL PAYMENT	0	1,250	0	1,250	1,250
SOLAR							
345JLSR3	58011	INTEREST ON BONDS	0	0	0	0	0
345JLSR3	58019	PRINCIPAL ON BOND	0	0	0	0	0
345JLSR3	58021	BOND RENTAL PAYMENT	4,310	0	0	0	0
17000000	59010	TRANSFER TO LEASE PURCHASE	0	0	0	0	0
		Capital Expenditures:	4,310	4,550	0	3,825	3,825
		Total Expenditures:	4,310	4,550	0	3,825	3,825

Other Sources of Funding

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
CAPITAL PURCHASE COURTHOUSE 2021 ISSUANCE							
345CTL3	45028	BOND PROCEEDS	0	0	0	0	0
345CTL3	48000	PREMIUM ON BONDS	0	0	0	0	0
345CTL3	45029	LEASE PROCEEDS	0	0	0	0	0
345CTL3	45030	PROCEEDS FROM CAPITAL LEASE	0	0	0	0	0
			0	0	0	0	0
CAPITAL PURCHASE UTILITY PUBLIC SAFETY CENTER SOLAR							
345JLSR	60041	SOLAR	0	0	0	0	0
		Total Other Financing Sources	0	0	0	0	0
345CTL3	60007	COURTHOUSE BLDG	4,530,424	1,460,796	196,666	103,977	82,568
345JLSR3	60041	SOLAR	0	0	0	0	0
		Capital Expenditures:	4,530,424	1,460,796	196,666	103,977	82,568

Capital Projects Revenues

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
34500003	45003	SALES & LEASES	18,100	15,869	15,000	1,261	15,000
34500003	45001	MISCELLANEOUS	12,455	0	0	839	0
34500003	45022	SALE OF ASSETS	0	52,000	0	171,539	0
		Miscellaneous:	30,556	67,869	15,000	173,638	15,000
34500003	43406	STATE EIAF GRANT	0	99,241	0	38,672	0
34500003	43408	STATE MISCELLANEOUS	0	0	0	0	0
345USDA3	43032	FEDERAL USDA	78,946	0	0	0	0
		Intergovernmental:	78,946	99,241	0	38,672	0
34500003	48110	TRANSFER IN	0	0	0	317,458	
		Transfers:	0	0	0	317,458	0
34500003	47001	INTEREST EARNED	166,029	107,686	50,000	74,337	60,000
		Interest:	166,029	107,686	50,000	74,337	60,000
		Total Revenue	275,531	274,796	65,000	604,105	75,000

Capital Projects Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
34500003	60005	CAPITAL OUTLAY	27,498	(6,713)	200,000	15,419	485,000
34500003	60007	COURTHOUSE BLDG	36,835	0	0	0	0
34500003	60016	FAIRGROUNDS BLDG	0	0	0	0	0
34500003	60021	LOUDY SIMPSON	0	16,526	15,582	0	0
34500003	60025	ROAD & BRIDGE BLDG	0	0	0	0	0
34500003	60033	PUB SAFETY CENTER BLDG	0	0	0	0	0
34500003	60036	CEMETERY	0	0	0	0	0
34500003	60038	SENIORS KITCHEN	0	0	0	0	0
345USDA3	60007	USDA COURTHOUSE	842,431	1,458,870	223,909	109,762	114,147
		Capital Expenditures:	906,764	1,468,683	439,491	125,181	599,147
		Total Expenditures:	906,764	1,468,683	439,491	125,181	599,147
		Expenditure Total:	906,764	1,468,683	439,491	125,181	599,147

Conservation Trust



Development Services Director: Neil Binder

Phone: 970 824 9107

Email: nbinder@moffatcounty.net

Purpose of Department:

- ✓ To use the Conservation Trust to improve Loudy Simpson Park, Maybell Park, and Sherman Youth Camp.
- ✓ The Conservation Trust Fund was established in conjunction with the Colorado State Lottery.
- ✓ The County received a share back of lottery proceeds, which is based on a per capita formula that is established by the state. The funds may be expended for the acquisition, development, and maintenance of new conservation sites for capital improvements or maintenance for recreational purposes on any public site.

**Conservation Trust
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	55,864	49,107	36,000	36,000	36,000
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interest	6,379	8,538	3,000	3,769	2,000
Transfer In	-	-	-	-	-
Fund Balance Used	-	-	-	-	-
Total Sources of Funds	\$ 62,243	\$ 57,644	\$ 39,000	\$ 39,769	\$ 38,000
Uses of Funds:					
Personnel	\$ 9,314	\$ 18,607	\$ 18,000	\$ -	\$ 18,000
Operating	\$ 621	\$ 576	\$ 700	\$ 292	\$ 700
Capital Outlay	\$ -	\$ 121,000	\$ 15,000	\$ 10,238	\$ 15,000
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 9,935	\$ 140,184	\$ 33,700	\$ 10,530	\$ 33,700
Annual Net Activity	\$ 52,308	\$ (82,539)	\$ 5,300	\$ 29,239	\$ 4,300
Cumulative Balance:					
Beginning Fund Balance	\$ 173,173	\$ 225,481	\$ 142,942	\$ 142,942	\$ 172,180
Change in Fund Balance	52,308	(82,539)	5,300	29,239	4,300
Ending Fund Balance	\$ 225,481	\$ 142,942	\$ 148,242	\$ 172,180	\$ 176,480
Fund Balance Designations:					
Restricted					
Outdoor Recreational Improvements	\$ 225,481	\$ 142,942	\$ 148,242	\$ 172,180	\$ 176,480

Conservation Trust Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
35000003	43401	STATE LOTTERY CONSERV TRUST	55,864	49,107	36,000	36,000	36,000
		Intergovernmental:	55,864	49,107	36,000	36,000	36,000
35000003	45001	MISCELLANEOUS	0	0	0	0	0
		Miscellaneous:	0	0	0	0	0
35000003	47001	INTEREST EARNED	6,379	8,538	3,000	3,769	2,000
		Interest :	6,379	8,538	3,000	3,769	2,000
		Total Revenue:	62,243	57,644	39,000	39,769	38,000

Conservation Trust Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
35000003	50050	CONTRACT LABOR	9,314	18,607	18,000	0	18,000
		Personnel Expenditures:	9,314	18,607	18,000	0	18,000
35000003	54077	TREASURER FEES	622	576	700	292	700
		Operating Expenditures:	622	576	700	292	700
35000003	60005	CAPITAL OUTLAY	0	121,000	15,000	10,238	15,000
		Capital Expenditures:	0	121,000	15,000	10,238	15,000
		Total Expenditures:	9,935	140,183	33,700	10,530	33,700



Moffat County Library



Library Director: Keisha Bickford
Phone: 970 824 7550 x 404
Email: kbickford@moffat.lib.co.us

Mission Statement:

To provide an environment where patrons can meet their educational, informational, and recreational needs.

Vision Statement:

To provide an environment where lifelong habits of learning, self-improvement, and self-expression are encouraged.

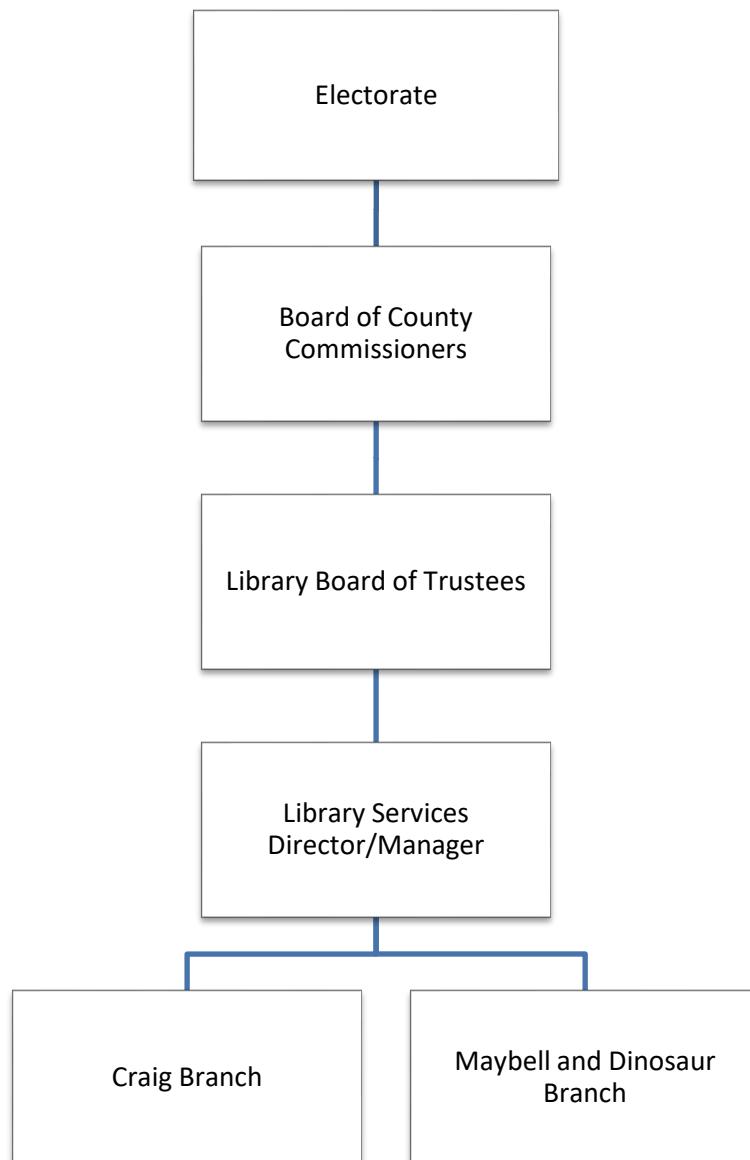
Purpose of Department:

- ✓ The purpose of the public library is to ensure access to information through various formats for all. Libraries provide free public computers and Internet access. Other services may include a variety of programs to encourage early literacy free of charge.
- ✓ The public library will continue to provide outreach services for the community with the intention of developing literacy skills.
- ✓ *“The best reading, for the largest number, at the least cost.” - American Library Association*

Library Personnel Schedule

Position Title	FTE
Library Manager	1.00
Library Supervisor	0.70
Library Technician	1.00
Library Assistant I	1.63
Library Assistant II	1.00
Custodial Technician	0.50
Total	5.83

Moffat County Library Organizational Chart



**Library
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	\$ -	\$ -	\$ -	\$ 50,000	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 6,286	\$ 6,276	\$ 5,000	\$ 6,271	\$ 5,000
Charges for Services	\$ 3,342	\$ 3,715	\$ 3,000	\$ 3,254	\$ 2,300
Miscellaneous	\$ 21,168	\$ 4,782	\$ 18,950	\$ 2,544	\$ 17,310
Interest	\$ 14,267	\$ 18,022	\$ 5,000	\$ 16,591	\$ 5,000
Transfer In	\$ 345,857	\$ 370,977	\$ 450,900	\$ 450,900	\$ 345,857
Fund Balance Used	\$ -	\$ -	\$ -	\$ -	\$ 110,698
Total Sources of Funds	\$ 390,920	\$ 403,771	\$ 482,850	\$ 529,560	\$ 486,165
Uses of Funds:					
Personnel	\$ 286,141	\$ 298,836	\$ 363,920	\$ 271,470	\$ 355,800
Operating	\$ 96,417	\$ 103,067	\$ 108,930	\$ 120,041	\$ 110,365
Capital Outlay	\$ -	\$ -	\$ 10,000	\$ -	\$ 20,000
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 382,558	\$ 401,903	\$ 482,850	\$ 391,511	\$ 486,165
Annual Net Activity	\$ 8,361	\$ 1,869	\$ -	\$ 138,048	\$ -
Cumulative Balance:					
Beginning Fund Balance	\$ 395,140	\$ 403,502	\$ 405,371	\$ 405,371	\$ 543,419
Change in Fund Balance	\$ 8,361	\$ 1,869	\$ -	\$ 138,048	\$ (110,698)
Ending Fund Balance	\$ 403,502	\$ 405,371	\$ 405,371	\$ 543,419	\$ 432,721
Fund Balance Designations:					
Committed					
Memorial Funds	\$ 52,205	\$ 53,753	\$ 52,607	\$ 52,607	\$ 52,607
60 Days Operating	\$ 63,772	\$ 66,997	\$ 60,665	\$ 65,265	\$ 77,710
Assigned					
Subsequent Year's Expenditures	\$ 287,524	\$ 284,620	\$ 292,098	\$ 425,547	\$ 302,405

Library Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
53500005	40001	PROPERTY TAX	0	0	0	0	0
53500005	40003	INTEREST & PENALTY PROP TAX	0	0	0	0	0
		Property Taxes:	0	0	0	0	0
53500005	41009	SALES TAX-MARIJUANA	0	0	0	50,000	0
		Sales Tax:	0	0	0	50,000	0
53500005	43403	STATE LIBRARY GRANT	6,286	6,276	5,000	6,271	5,000
		Intergovernmental:	6,286	6,276	5,000	6,271	5,000
53500005	44011	FINES AND COLLECTIONS	3,342	3,715	3,000	3,254	2,300
		Charges for Services:	3,342	3,715	3,000	3,254	2,300
53500005	43901	TOWN OF DINOSAUR	15,000	0	15,000	0	15,000
53500005	45001	MISCELLANEOUS	6	7	50	0	10
53500005	45003	SALES & LEASES	2,400	800	2,400	0	800
53500005	45004	TAXABLE SALES	1,779	2,165	1,500	1,577	1,500
53500005	45005	MEMORIAL FUND	1,146	1,241	0	967	0
53500005	45022	SALE OF ASSETS	0	0	0	0	0
53500005	46001	INSURANCE REIMBURSEMENT	0	0	0	0	0
53500005	46004	REIMBURSEMENT	836	569	0	0	0
		Miscellaneous:	21,168	4,782	18,950	2,544	17,310
53500005	47001	INTEREST EARNED	14,267	18,022	5,000	16,591	5,000
		Interest:	14,267	18,022	5,000	16,591	5,000
53500005	48110	TRANSFER IN FROM GENERAL	345,857	370,977	450,900	450,900	345,857
		Transfer In:	345,857	370,977	450,900	450,900	345,857
		Total Revenue:	390,920	403,771	482,850	529,560	375,467

Library Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
53500005	50020	FULL TIME WAGES	60,026	62,871	113,200	94,039	113,500
53500005	50030	PART TIME WAGES	107,713	120,046	123,000	77,487	120,000
53500005	50044	LONGEVITY	0	14	0	(14)	0
53500005	50060	FRINGE BENEFITS	38,535	40,055	75,500	56,438	70,000
53500005	50080	RETIREMENT	3,601	3,752	7,000	3,324	7,000
53501805	50030	PART TIME WAGES-DINOSAUR	20,517	20,670	22,000	18,479	22,000
53501805	50060	FRINGE BENEFITS-DINOSAUR	1,590	1,602	1,710	1,432	1,700
53501705	50020	FULL TIME WAGES	0	36,801	0	0	0
53501705	50030	PART TIME WAGES-MAYBELL	38,784	163	20,000	18,729	20,000
53501705	50060	FRINGE BENEFITS-MAYBELL	13,047	10,653	1,510	1,556	1,600
53501706	50080	RETIREMENT-MAYBELL	2,327	2,208	0	0	0
Personnel Expenditures:			286,141	298,836	363,920	271,470	355,800
53500005	52027	LEASING	1,146	1,538	1,800	352	1,800
53500005	52031	OUTSIDE BLDG MAINTENANCE	110	1,798	2,000	0	2,000
53500005	52036	REPAIRS BUILDING	2,172	66	2,000	871	2,000
53500005	52037	REPAIRS EQUIP/MAINT	580	2,824	1,200	696	1,200
53500005	52043	UTILITIES	16,420	11,034	15,000	11,229	15,000
53500005	52052	SPECIAL PROGRAMS	1,599	1,410	3,000	1,283	3,000
53500005	53018	INSURANCE	20,530	21,975	20,740	20,740	21,975
53500005	53042	TELEPHONE	1,089	1,188	1,500	1,386	1,500
53500005	53046	TRAVEL	79	451	500	0	500
53500005	54003	AUDIO	2,825	5,551	1,000	0	1,000
53500005	54004	AUTOMATION	1,426	1,517	3,000	3,799	3,000
53500005	54006	BOARD EXPENSE	1,223	1,988	2,000	0	2,000
53500005	54007	BOOKS	26,271	28,390	29,000	53,137	29,000
53500005	54042	OFFICE SUPPLIES	3,303	2,864	3,000	7,429	3,000
53500005	54069	SUBSCRIPTIONS	2,166	1,494	1,500	1,558	1,500
53500005	54077	TREASURER FEES	434	311	300	708	500
53500005	54083	E MATERIALS	4,510	4,510	4,500	6,000	4,500
53500005	58601	INTER LIBRARY LOAN	556	986	1,000	40	1,000
53501705	52043	UTILITIES - MAYBELL	4,523	7,542	7,090	6,237	7,090
53501705	53042	TELEPHONE - MAYBELL	819	896	1,000	814	1,000
53501805	52043	UTILITIES - DINOSAUR	1,834	1,828	5,100	1,255	5,100
53501805	53042	TELEPHONE - DINOSAUR	2,802	2,905	2,700	2,508	2,700
Operating Expenditures:			96,417	103,067	108,930	120,041	110,365
53500005	60032	LIBRARY BUILDINGS	0	0	10,000	0	0
53500005	60005	CAPITAL OUTLAY	0	0	0	0	20,000
Capital Expenditures:			0	0	10,000	0	20,000
Total Expenditures:			382,558	401,903	482,850	391,511	486,165



Maybell Waste Water Treatment Facility



Maybell Waste Water Treatment Facility
475 County Road 19
Maybell, CO 81640

Mission Statement:

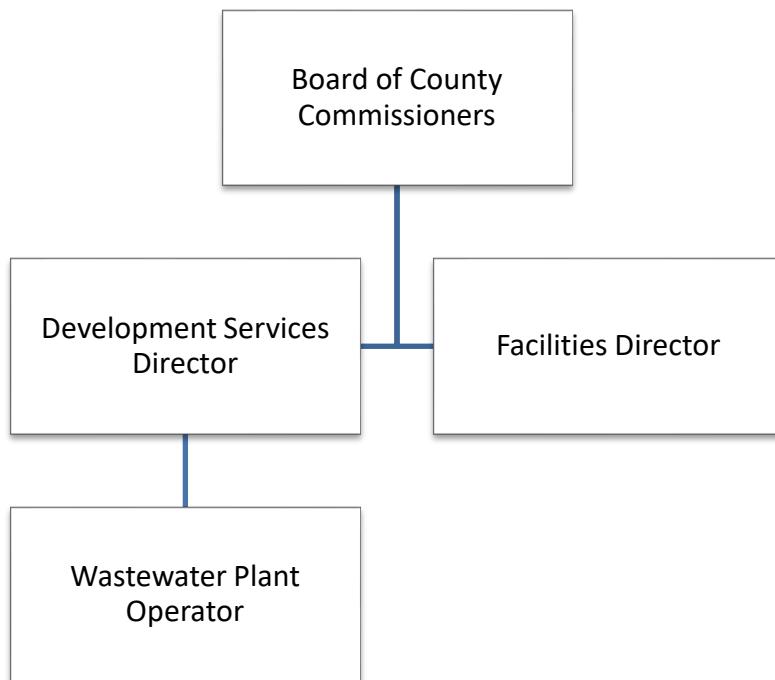
Maybell Waste Water Treatment Facility serves the community of Maybell, Colorado.

Purpose of Department:

This Department oversees the operation and maintenance of the Maybell Waste Water Treatment Facility.

Maybell Waste Water Treatment Facility Personnel Schedule	
Position Title	FTE
Contract Labor (Wastewater Plant Operator)	0.00
Total	0.00

Maybell Waste Water Treatment Facility Organizational Chart



**Maybell Waste Water Treatment Facility
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 34,053	\$ 38,475	\$ 36,960	\$ 39,447	\$ 36,960
Miscellaneous	\$ 346	\$ 239	\$ -	\$ -	\$ -
Interest	\$ 4,653	\$ 6,774	\$ 2,000	\$ 5,829	\$ 142
Transfer In	\$ 127,204	\$ 12,496	\$ -	\$ 2,930	\$ -
Fund Balance Used			\$ 24,878		\$ 31,736
Total Sources of Funds	\$ 166,256	\$ 57,984	\$ 63,838	\$ 48,206	\$ 68,838
Uses of Funds:					
Personnel	\$ 5,996	\$ 13,200	\$ 16,400	\$ 2,400	\$ 16,400
Operating	\$ 23,748	\$ 28,572	\$ 37,438	\$ 36,226	\$ 37,438
Capital Outlay	\$ -	\$ -	\$ 10,000	\$ 5,719	\$ 15,000
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 29,743	\$ 41,772	\$ 63,838	\$ 44,345	\$ 68,838
Annual Net Activity	\$ 136,511	\$ 16,212	\$ (0)	\$ 3,861	\$ -
Cumulative Balance:					
Beginning Fund Balance	\$ 358,509	\$ 495,020	\$ 511,232	\$ 511,232	\$ 515,093
Change in Fund Balance	\$ 136,511	\$ 16,212	\$ (24,878)	\$ 3,861	\$ (31,736)
Ending Fund Balance	\$ 495,020	\$ 511,232	\$ 486,354	\$ 515,093	\$ 483,357
Fund Balance Designations:					
Nonspendable					
Property, Plant, & Equipment	257,769	257,769	243,767	240,274	222,815
Assigned					
Subsequent Year's Expenditures	237,251	253,464	242,587	274,819	260,542

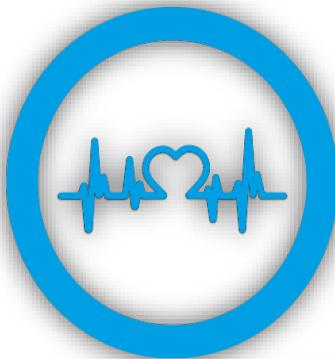
Maybell Waste Water Treatment Facility Revenues

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
35500003	44002	USER FEES	34,053	38,475	36,960	39,447	36,960
		Charges for Services:	34,053	38,475	36,960	39,447	36,960
35500003	45001	MISCELLANEOUS	0	0	0	0	0
35500003	45022	SALE OF ASSETS	0	0	0	0	0
35500003	46004	REIMBURSEMENT	346	239	0	0	0
		Miscellaneous:	346	239	0	0	0
35500003	47001	INTEREST EARNED	4,653	6,774	2,000	5,829	142
		Interest:	4,653	6,774	2,000	5,829	142
		CAPITAL CONTRIBUTIONS	127,204	12,496	0	2,930	0
			127,204	12,496	0	2,930	0
		Total Revenue:	166,256	57,984	38,960	48,206	37,102

Maybell Waste Water Treatment Facility Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
35500003	50030	PART TIME WAGES	0	0	0	0	0
35500003	50050	CONTRACT LABOR	6,000	13,200	16,400	2,400	16,400
35500003	50042	OVER TIME	0	0	0	0	0
35500003	50060	FRINGE BENEFITS	(4)	0	0	0	0
		Personnel Expenditures:	5,996	13,200	16,400	2,400	16,400
35500003	51018	OTHER PROFESSIONAL SERVICES	2,400	0	0	8,400	0
35500003	52037	REPAIRS EQUIP/MAINT	7,766	1,060	10,000	386	10,000
35500003	52043	UTILITIES	3,624	5,648	4,004	5,315	4,004
35500003	53043	TESTING	0	0	1,200	0	1,200
35500003	54030	GAS & OIL	0	0	64	0	64
35500003	54038	MISCELLANEOUS	0	0	0	0	0
35500003	54077	TREASURER FEES	427	500	400	436	400
35500003	58002	DEPRECIATION	8,506	20,241	20,161	20,161	20,161
35500003	58009	FILING FEES	26	147	609	551	609
35500003	58015	PERMITS	999	976	1,000	976	1,000
		Operating Expenditures:	23,748	28,572	37,438	36,226	37,438
35500003	60004	CAPITAL IMPROVEMENTS	0	0	10,000	5,719	15,000
		Capital Expenditures:	0	0	10,000	5,719	15,000
		Total Expenditures:	29,744	41,772	63,838	44,345	68,838

Health & Welfare



Health benefits

Human Resources Director: Rachel Bower

Phone: 970 824 9108

Email: rbower@moffatcounty.net

Mission Statement:

The Health & Welfare Board will continue to work towards minimal changes in benefits while offering the best benefits possible for our employees at an equitable cost to Moffat County and at a minimal cost to our employees. Offering our on-site Employee Health & Wellness Center to our employees and their eligible dependents is a means of offering prevention and wellness-based healthcare to control our healthcare costs. Our goal is to focus on prevention and wellness in hopes of catching illness in the early stages in order to prevent the cost of higher claims in the future.

Purpose of Department:

- Monitors and maintains all financial records concerning the County's benefit plans. The plan includes major medical, dental, vision, life, and COBRA. Each department contributes to this fund, and the monies are paid out as required. This fund is guided and monitored by the Moffat County Health and Welfare Board.
- Oversees and assists in the successful operation of the Employee Health & Wellness Center.
- Moffat County is currently self-funded, which gives the Health and Welfare Board more control over our plan. The benefits of being self-insured include paying only claims that are incurred rather than anticipated claims, keeping the savings of lower-than-expected claims instead of forfeiting them to the insurance company, only paying up to our stop-loss limit of \$85,000 per claim or \$2,500,000 total per year if claims are higher than expected, and having greater flexibility in determining which benefits to offer.

Health and Welfare
Fund Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	4,027,874	4,224,722	3,876,400	4,112,839	4,651,147
Miscellaneous	179,487	373,321	200,000	1,203,851	370,000
Interest	28,056	156,751	50,000	108,310	102,000
Transfer In	-	-	-	-	1,300,000
Fund Balance Used	-	-	1,606,943	202,415	-
Total Sources of Funds	\$ 4,235,417	\$ 4,754,794	\$ 5,733,343	\$ 5,627,416	\$ 6,423,147
Uses of Funds:					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	\$ 4,005,774	\$ 6,732,862	\$ 5,733,343	\$ 5,627,416	\$ 6,365,993
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 4,005,774	\$ 6,732,862	\$ 5,733,343	\$ 5,627,416	\$ 6,365,993
Annual Net Activity	\$ 229,645	\$ (1,978,067)	\$ -	\$ 0	\$ 57,154
Cumulative Balance:					
Beginning Fund Balance	\$ 3,308,228	\$ 3,537,874	\$ 1,559,806	\$ 1,559,806	\$ 1,357,391
Change in Fund Balance	229,645	(1,978,067)	(1,606,943)	(202,415)	57,154
Ending Fund Balance*	\$ 3,537,874	\$ 1,559,806	\$ (47,137)	\$ 1,357,391	\$ 1,414,545
Fund Balance Designations:					
Restricted	110,000	110,000	110,000	110,000	110,000
Assigned					
Subsequent Year's Expenditures	3,427,874	1,449,806	(157,137)	1,247,391	1,304,545

Health & Welfare Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
18000001	44012	PREMIUMS/MEDICAL COUNTY	3,532,072	3,619,036	1,860,000	2,050,264	2,500,000
18000001	44013	PREMIUMS/MEDICAL COBRA	207,360	279,208	20,000	257	300
18000001	44014	PREMIUMS/DENTAL COUNTY	63,826	64,705	65,000	64,807	65,000
18000001	44015	PREMIUMS/VISON COUNTY	42,561	43,305	43,600	46,363	43,600
18000001	44016	PREMIUMS/LIFE	20,616	20,979	21,100	20,791	21,000
18000001	44017	PREMIUMS LONG TERM DISABILITY	33,438	33,559	33,700	33,854	33,700
18000001	44018	EMPLOYEE CONTRIBUTIONS	128,000	163,929	1,833,000	1,896,504	1,987,547
Charges for Services:			4,027,874	4,224,722	3,876,400	4,112,839	4,651,147
18000001	45001	MISCELLANEOUS	26,017	279	0	0	0
18000001	45007	INSURANCE CAP PROCEEDS	153,470	373,043	200,000	1,146,609	370,000
18000001	46004	REIMBURSEMENT	0	0	0	57,242	0
Miscellaneous:			179,487	373,321	200,000	1,203,851	370,000
18000001	47001	INTEREST EARNED	113,859	154,951	50,000	105,830	100,000
18000001	47002	INTEREST OTHER	2,947	1,800	0	2,481	2,000
18000001		SALE OF ASSETS	(88,750)	0	0	0	0
Interest:			28,056	156,751	50,000	108,310	102,000
18000001	48110	TRANSFER IN FROM GENERAL	-	-	-	-	1,300,000
Transfer In:			-	-	-	-	1,300,000
Total Revenue:			4,235,417	4,754,794	4,126,400	5,425,001	6,423,147

Health & Welfare Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
EMPLOYEE BENEFIT PLANS							
18000001	53007	DENTAL ADMIN FEE	12,552	11,817	15,000	14,323	15,000
18000001	53008	DENTAL CLAIMS	102,808	114,985	130,000	130,935	130,000
18000001	53022	LIFE INS PREMIUM	276,274	348,152	355,000	311,563	340,000
18000001	53023	LONG TERM DISABILITY PREMIUM	24,826	32,168	32,500	32,911	35,700
18000001	53024	MEDICAL ADMIN FEE	161,081	160,363	215,000	169,569	170,000
18000001	53040	STOP LOSS	593,176	632,242	637,000	626,878	874,000
18000001	53042	TELEPHONE	0	0	0	0	0
18000001	53051	VISION PREMIUM	42,863	43,515	46,000	39,803	44,000
18000001	53053	WELLNESS	0	0	5,000	7,266	7,300
18000001	53061	TRANS REINSURANCE	984	1,063	1,200	1,173	1,200
18000001	53062	MEDICAL CLAIMS	1,510,681	3,890,026	2,742,335	2,222,416	2,500,000
18000001	54038	MISCELLANEOUS	193	11,079	200	34	200
18000001	54045	OPERATING SUPPLIES	0	0	0	0	0
18000001	54046	OTHER ADMIN EXPENSE	24,000	32,016	36,100	43,750	35,000
18000001	54050	PRESCRIPTIONS	650,926	884,065	902,000	1,484,254	1,600,000
18000001	58002	DEPRECIATION	3,329	0	0	0	0
EMPLOYEE BENEFIT PLANS Subtotal			3,403,694	6,161,492	5,117,335	5,084,876	5,752,400
EMPLOYEE HEALTH & WELLNESS CLINIC							
180EHW151010		CONTRACT	482,821	403,402	431,640	431,640	457,000
180EHW151029		LAB CLAIMS	62,715	115,751	117,000	66,874	100,000
180EHW152017		FACILITY EXPENSE	1,149	5,312	6,300	1,215	1,400
180EHW152043		UTILITIES	3,007	0	0	0	0
180EHW153042		TELEPHONE	616	763	800	849	950
180EHW154038		MISCELLANEOUS	0	0	600	0	200
180EHW154045		OPERATING SUPPLIES	1,375	1,375	2,000	1,325	1,375
180EHW154050		PRESCRIPTIONS	50,396	44,768	55,000	40,637	50,000
180EHW158002		DEPRECIATION	3,329	0	2,668	0	2,668
EMPLOYEE HEALTH & WELLNESS CLINIC Subtotal			605,408	571,370	616,008	542,541	613,593
Operating Expenditures:			4,009,102	6,732,862	5,733,343	5,627,416	6,365,993
ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
18000001		TRANSFER OUT GENERAL	0	0	0	0	0
		Transfer Expenditures:	0	0	0	0	0
Total Expenditures:			4,009,102	6,732,862	5,733,343	5,627,416	6,365,993

Moffat County Senior Citizens



Housing Authority Director: Suzanne Hope

Phone: 970 824 3660 x 5

Email: shope@moffatcounty.net

Mission Statement

The mission of the Craig Senior Citizens Department is to enable Moffat County Senior Citizens to remain actively involved in our community and to support their independence by providing them with nutritious lunch-time meals and safe transportation.

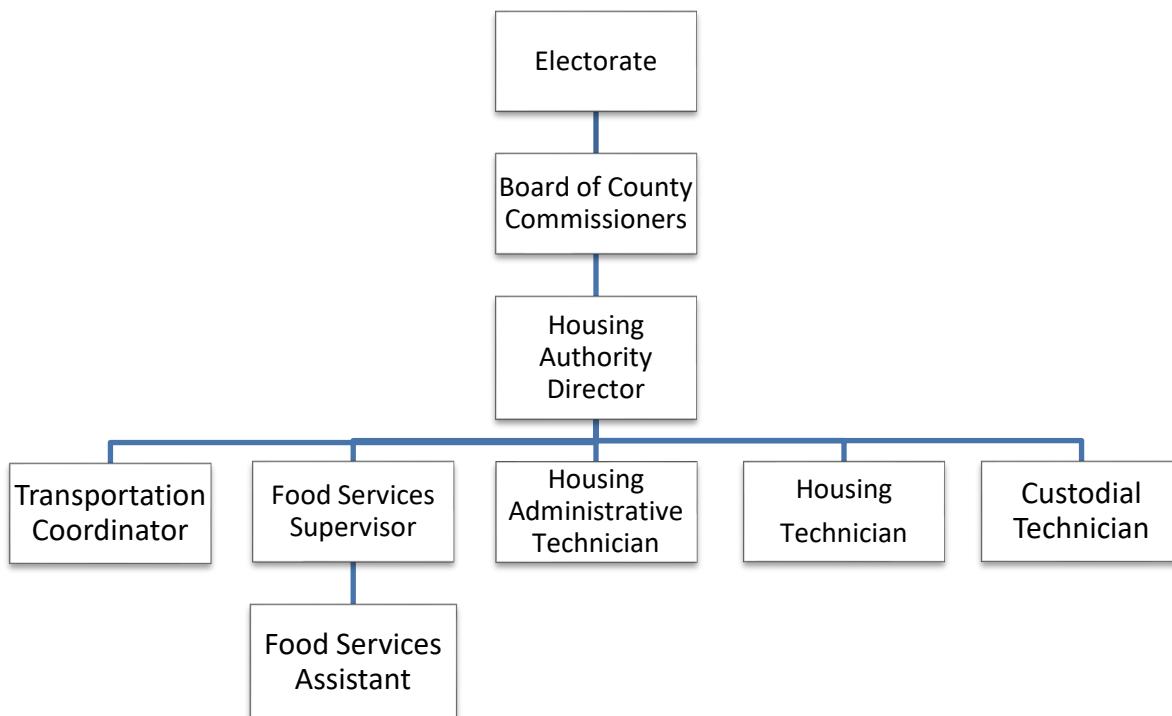
Purpose of Department

- ✓ The Senior Citizens Department provides congregate lunch-time meals and Meals-on-Wheels for senior citizens in our community.

- ✓ The Department also provides safe transportation for senior citizens in the Craig, Maybell, and Dinosaur areas.

Senior Citizens Personnel Schedule	
Position Title	FTE
Housing Authority Director	0.25
Housing Administrative Technician	0.08
Transportation Coordinator	1.00
Food Services Supervisor	1.00
Food Services Assistant	0.70
Housing Technician	0.07
Custodial Technician	0.03
Assistant Night Manager	n/a
Total	3.13

Senior Citizens Organizational Chart



**Senior Citizen
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	50,549	46,682	36,587	39,206	35,148
Charges for Services	38,801	35,772	37,000	32,205	37,000
Miscellaneous	7,507	11,402	5,000	5,025	5,000
Interest	5,165	9,633	3,500	11,023	10,000
Transfer In	168,401	240,637	250,173	250,173	240,637
Fund Balance Used	-	-	-	-	13,053
Total Sources of Funds	\$ 270,422	\$ 344,126	\$ 332,260	\$ 337,632	\$ 340,838
Uses of Funds:					
Personnel	\$ 222,637	\$ 177,992	\$ 226,500	\$ 172,491	\$ 266,800
Operating	\$ 37,354	\$ 52,542	\$ 60,760	\$ 43,708	\$ 74,038
Capital Outlay	\$ -	\$ -	\$ 45,000	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 259,991	\$ 230,534	\$ 332,260	\$ 216,200	\$ 340,838
Annual Net Activity	\$ 10,432	\$ 113,592	\$ -	\$ 121,433	\$ -
Cumulative Balance:					
Beginning Fund Balance	\$ 77,751	\$ 88,183	\$ 201,775	\$ 201,775	\$ 323,208
Change in Fund Balance	10,432	113,592	-	121,433	-
Ending Fund Balance	\$ 88,183	\$ 201,775	\$ 201,775	\$ 323,208	\$ 323,208
Fund Balance Designations:					
Committed					
60 Days Operating	\$ 43,340	\$ 38,430	\$ 47,886	\$ 36,040	\$ 56,818
Assigned					
Subsequent Year's Expenditures	\$ 44,842	\$ 163,345	\$ 153,889	\$ 287,168	\$ 266,390

Senior Citizens Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
54000005	43404	STATE AREA AGENCY AGING GRANT	50,549	46,682	36,587	39,206	35,148
		Intergovernmental:	50,549	46,682	36,587	39,206	35,148
54000005	44036	MEAL PROGRAM	38,801	35,772	37,000	32,205	37,000
		Charges for Services:	38,801	35,772	37,000	32,205	37,000
54000005	45008	DONATIONS	7,507	11,402	5,000	5,025	5,000
		Miscellaneous:	7.507	11.402	5.000	5.025	5.000
54000005	45022	SALE OF ASSETS	0	0	0	0	0
		Miscellaneous:	0	0	0	0	0
54000005	47001	INTEREST EARNED	5,165	9,633	3,500	11,023	10,000
		Interest:	5,165	9,633	3,500	11,023	10,000
54000005	48110	TRANSFER IN FROM GENERAL	168,401	240,637	250,173	250,173	240,637
		Transfer In:	168,401	240,637	250,173	250,173	240,637
		Total Revenue	270,424	344,126	332,260	337,632	327,785

Senior Citizen Admin Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
54054105	50025	FULL TIME SHARED WAGES	10,424	11,187	11,500	10,236	11,500
54054105	50035	PART TIME SHARED WAGES	0	0	0	0	0
54054105	50042	OVERTIME	0	0	0	0	0
54054105	50060	FRINGE BENEFITS	7,991	4,356	5,500	4,090	7,000
54054105	50080	RETIREMENT	625	671	700	614	700
Personnel Expenditures:			19,040	16,215	17,700	14,940	19,200
54054105	54037	MISC EQUIPMENT	0	0	0	0	50
54054105	53046	TRAVEL	0	0	50	0	0
Operating Expenditures:			0	0	50	0	50
Expenditure Total:			19,040	16,215	17,750	14,940	19,250

Senior Citizen Bus Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
54054205	50020	FULL TIME WAGES	42,796	37,591	38,000	33,952	38,000
54054205	50025	FULL TIME SHARED WAGES	3,475	3,729	6,500	3,412	6,500
54054205	50030	PART TIME WAGES	5,694	0	0	6,226	10,000
54054205	50035	PART TIME SHARED WAGES	1,433	1,172	13,000	347	2,500
54054205	50042	OVERTIME	40	0	0	0	0
54054205	50046	LEAVE PAID OUT	0	0	0	0	0
54054205	50060	FRINGE BENEFITS	38,289	17,451	23,000	13,681	49,000
54054205	50080	RETIREMENT	2,606	2,479	2,700	2,242	3,000
Personnel Expenditures:			94,334	62,421	83,200	59,860	109,000
54054205	52037	REPAIRS EQUIP/MAINT	1,236	15,970	13,000	10,226	13,000
54054205	52054	LEASED PAYMENTS	0	0	0	2,909	9,000
54054205	53018	INSURANCE	1,845	2,160	2,580	2,580	2,580
54054205	53042	TELEPHONE	265	353	370	336	370
54054205	53046	TRAVEL	0	0	0	0	0
54054205	54042	OFFICE SUPPLIES	222	102	150	80	150
54054205	54049	POSTAGE	42	22	60	0	78
54054205	54038	MISCELLANEOUS	0	0	0	0	0
54054205	54084	DINOSAUR	0	0	0	0	0
54054205	54085	MAYBELL	316	355	3,500	0	3,500
Operating Expenditures:			3,926	18,962	19,660	16,130	28,678
54054205	60005	CAPITAL OUTLAY	0	0	0	0	0
Capital Expenditures:			0	0	0	0	0
Expenditure Total:			98,259	81,383	102,860	75,991	137,678

Senior Citizen Meal Program Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
54054305	50020	FULL TIME WAGES	45,423	47,504	49,500	44,119	50,000
54054305	50025	FULL TIME SHARED WAGES	12,006	10,081	18,000	11,889	18,000
54054305	50035	PART TIME SHARED WAGES	6,528	781	5,000	232	5,000
54054305	50042	OVER TIME	0	0	0	0	0
54054305	50046	LEAVE PAID OUT	0	0	0	0	0
54054305	50060	FRINGE BENEFITS	41,859	37,538	49,000	38,091	61,500
54054305	50080	RETIREMENT	3,446	3,455	4,100	3,360	4,100
Personnel Expenditures:			109,263	99,356	125,600	97,691	138,600
54054305	52037	REPAIRS EQUIP/MAINT	10,419	2,382	2,000	1,665	2,850
54054305	52043	UTILITIES	1,164	6,835	9,800	2,073	9,800
54054305	53042	TELEPHONE	597	577	600	597	710
54054305	53048	UNEMPLOYMENT	0	0	0	0	0
54054305	54027	FOOD & MEALS	13,210	15,311	17,500	13,603	19,000
54054305	54035	MEALS ON WHEELS SUPPLIES	2,359	2,986	3,800	3,263	3,800
54054305	54036	MEAT	4,941	5,100	6,200	4,700	6,500
54054305	54042	OFFICE SUPPLIES	115	50	150	38	150
54054305	54045	OPERATING SUPPLIES	624	338	1,000	1,639	2,500
Operating Expenditures:			33,428	33,580	41,050	27,578	45,310
54054305	60014	EQUIPMENT VEHICLES	0	0	45,000	0	0
54054305	60038	SENIORS KITCHEN	0	0	0	0	0
Capital Expenditures:			0	0	45,000	0	0
Expenditure Total:			142,691	132,936	211,650	125,269	340,838

Internal Services

Finance Director: Catherine Nielson
Phone: 970 824 9106
Email: cnielson@moffatcounty.net

Purpose of Department:

This department saves the county money by bulk purchasing options and reducing individual budgets. Expense paid out of this department is replenished by the other departments utilizing bulk purchases such as paper, telephone, maps, and copies, depending on actual use. This department is an internal service fund.

**Internal Service
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	10,012	11,255	11,100	10,718	10,350
Miscellaneous	-	-	-	-	-
Interest	-	-	-	-	-
Transfer In	-	-	-	-	-
Fund Balance Used					1,750
Total Sources of Funds	\$ 10,012	\$ 11,255	\$ 11,100	\$ 10,718	\$ 12,100
Uses of Funds:					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	\$ 8,751	\$ 10,265	\$ 11,100	\$ 9,041	\$ 12,100
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 8,751	\$ 10,265	\$ 11,100	\$ 9,041	\$ 12,100
Annual Net Activity	\$ 1,261	\$ 990	\$ -	\$ 1,677	\$ -
Cumulative Balance:					
Beginning Fund Balance	\$ 95,069	\$ 96,330	\$ 91,292	\$ 97,320	\$ 98,996
Change in Fund Balance	1,261	990	-	1,677	(1,750)
Ending Fund Balance	\$ 96,330	\$ 97,320	\$ 91,292	\$ 98,996	\$ 97,246
Fund Balance Designations:					
Nonspendable					
Inventory	\$ 66,637	\$ 66,637	\$ 66,637	\$ 66,637	\$ 66,637
Assigned					
Subsequent Year's Expenditures	\$ 29,693	\$ 30,683	\$ 24,655	\$ 32,359	\$ 30,609

Internal Service Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
18500001	44032	PLAT MAPS	595	1,660	1,500	700	100
18500001	44033	OPEN RECORDS	0	0	0	50	0
18500001	44034	WAREHOUSE	1,168	1,266	1,200	1,094	2,150
18500001	44035	TELEPHONE REIMBURSEMENT	8,249	8,328	8,400	8,873	8,100
18500001	46003	COPY REIMBURSEMENT	1	0	0	0	0
Charges for Services:			10,012	11,255	11,100	10,718	10,350
Total Revenue:			10,012	11,255	11,100	10,718	10,350

Internal Service Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
18500001	52029	MAINTENANCE CONTRACTS	0	0	0	0	0
18500001	53059	PSC PHONE & REIMB	6,832	6,912	7,100	7,222	8,100
18500001	54073	SUPPLIES	1,919	3,353	4,000	1,819	4,000
18500001	54045	OPERATING SUPPLIES	0	0	0	0	0
Operating Expenditures:			8,751	10,265	11,100	9,041	12,100
Total Expenditures:			8,751	10,265	11,100	9,041	12,100



Lease Purchase

Finance Director: Catherine Nielson
Phone: 970 824 9106
Email: cnielson@moffatcounty.net

Purpose of Fund:

This fund accounts for the resources used to make the lease-purchase payments on the certificates of participation for the Public Safety Center:

- ✓ Complete all transactions required to make necessary payments
- ✓ Reconciliation of Certificate of Participation monthly statements

**Lease Purchase
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 57,409	\$ 63,002	\$ -	\$ 30,991	\$ -
Transfer In	\$ 1,261,399	\$ 1,256,585	\$ 1,261,625	\$ 1,261,625	\$ 1,259,733
Fund Balance Used	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sources of Funds	\$ 1,318,808	\$ 1,319,587	\$ 1,261,625	\$ 1,292,616	\$ 1,259,733
Uses of Funds:					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	\$ 1,261,399	\$ 1,256,585	\$ 1,261,625	\$ 1,261,625	\$ 1,259,733
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 1,261,399	\$ 1,256,585	\$ 1,261,625	\$ 1,261,625	\$ 1,259,733
Annual Net Activity	\$ 57,409	\$ 63,002	\$ -	\$ 30,991	\$ -
Cumulative Balance:					
Beginning Fund Balance	\$ 1,245,784	\$ 1,303,193	\$ 1,366,195	\$ 1,366,195	\$ 1,397,186
Change in Fund Balance	\$ 57,409	\$ 63,002	\$ -	\$ 30,991	\$ -
Ending Fund Balance	\$ 1,303,193	\$ 1,366,195	\$ 1,366,195	\$ 1,397,186	\$ 1,397,186
Fund Balance Designations:					
Restricted					
Certificates of Participation	\$ 1,303,193	\$ 1,366,195	\$ 1,366,195	\$ 1,397,186	\$ 1,397,186

Lease Purchase Revenues

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
19000001	47003	INTEREST INCOME ACCRUED	0	0	0	0	0
190CTL1	47003	INTEREST INCOME ACCRUED	57,409	63,002	0	30,991	0
		Interest:	57,409	63,002	0	30,991	0
190CTL1	45028	PROCEEDS FROM BONDS	0	0	0	0	0
190JLSR1	45028	PROCEEDS FROM BONDS	0	0	0	0	0
		Miscellaneous:	0	0	0	0	0
19000001	48110	TRANSFER IN FROM GENERAL	1,233,000	1,227,625	1,231,250	1,231,250	1,228,750
19000001	48510	TRANSFER IN CAPITAL PROJECTS	0	0	0	0	0
19000001	48210	TRANSFER IN FROM JAIL	28,399	28,960	30,375	30,375	30,983
		Transfer In:	1,261,399	1,256,585	1,261,625	1,261,625	1,259,733
		Total Revenue:	1,318,808	1,319,587	1,261,625	1,292,616	1,259,733

Lease Purchase Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
LEASE PURCHASE PUBLIC SAFETY CENTER 2014 & 2015 ISSUANCE							
19000001	58011	INTEREST BONDS	0	0	0	0	0
19000001	58014	PAYING AGENT FEES	0	0	0	0	0
19000001	58019	PRINCIPAL ON BOND	0	0	0	0	0
LEASE PURCHASE COURTHOUSE 2021 ISSUANCE							
190CTL1	58011	INTEREST BONDS	833,000	812,625	791,250	791,250	768,750
190CTL1	58014	PAYING AGENT FEES	0	0	0	0	0
190CTL1	58019	PRINCIPAL ON BOND	400,000	415,000	440,000	440,000	460,000
190CTL1	58021	BOND RENTAL PAYMENT	0	0	0	0	0
LEASE PURCHASE UTILITY PUBLIC SAFETY CENTER SOLAR							
190JLSR1	58011	INTEREST BONDS	6,611	6,122	5,609	5,609	5,053
190JLSR1	58019	PRINCIPAL ON BOND	21,788	22,838	24,766	24,766	30,983
190JLSR1	58021	BOND RENTAL PAYMENT	0	0	0	0	0
		Operating Expenditures:	1,261,399	1,256,585	1,261,625	1,261,625	1,264,786
		Capital Expenditures:	0	0	0	0	0
		Total Expenditures:	1,261,399	1,256,585	1,261,625	1,261,625	1,264,786



Telecommunications

IT Director: Mason Siedschlaw
Phone: 970 826 3403
Email: msiedschlaw@moffatcounty.net

Purpose of Fund:

This fund accounts for the Networks prepaid services.

**Telecommunications
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	- -	- -	- -	- -	- -
Specific Ownership Taxes	- -	- -	- -	- -	- -
Licenses & Permits	- -	- -	- -	- -	- -
Intergovernmental	- -	- -	- -	- -	- -
Charges for Services	- -	- -	- -	- -	- -
Miscellaneous	- -	- -	- -	- -	- -
Interest	8,281	10,239	5,000	6,169	- -
Transfer In	- -	- -	- -	- -	- -
Fund Balance Used			9,900	7,673	14,900
Total Sources of Funds	\$ 8,281	\$ 10,239	\$ 14,900	\$ 13,842	\$ 14,900
Uses of Funds:					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	\$ 8,345	\$ 11,706	\$ 14,900	\$ 13,842	\$ 14,900
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 8,345	\$ 11,706	\$ 14,900	\$ 13,842	\$ 14,900
Annual Net Activity	\$ (64)	\$ (1,467)	\$ -	\$ (0)	\$ -
Cumulative Balance:					
Beginning Fund Balance	\$ 256,607	\$ 256,543	\$ 255,075	\$ 255,075	\$ 247,402
Change in Fund Balance	(64)	(1,467)	(9,900)	(7,673)	(14,900)
Ending Fund Balance	\$ 256,543	\$ 255,075	\$ 245,175	\$ 247,402	\$ 232,502
Fund Balance Designations:					
Restricted					
Telecommunications	\$ 256,543	\$ 255,075	\$ 245,175	\$ 247,402	\$ 232,502

Telecommunications Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
19500001	47001	INTEREST EARNED	10	12	0	8	0
19500001	47002	INTEREST OTHER	8,271	10,228	5,000	6,161	0
		Interest:	8,281	10,239	5,000	6,169	0
		Total Revenue:	8,281	10,239	5,000	6,169	0

Telecommunications Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
19500001	53019	INTERNET	8,345	11,706	14,900	13,842	14,900
		Operating Expenditures:	8,345	11,706	14,900	13,842	14,900
		Total Expenditures:	8,345	11,706	14,900	13,842	14,900



Moffat County Tourism Association



Photo credit to Colt Hoffman

MCTA Director: Tom Kleinschnitz
Phone: 970 824 2335
Email: mcta@moffatcounty.net

Mission Statement:

Visit Moffat County enhances and markets tourism in an effort to enrich the lives of the visitors and the residents of Moffat County.

Vision Statement:

Moffat County is a premier tourism destination for people to live, work, and play in Colorado's Great Northwest.

Purpose of Department:

The Moffat County Tourism Association's duties and services to the public include:

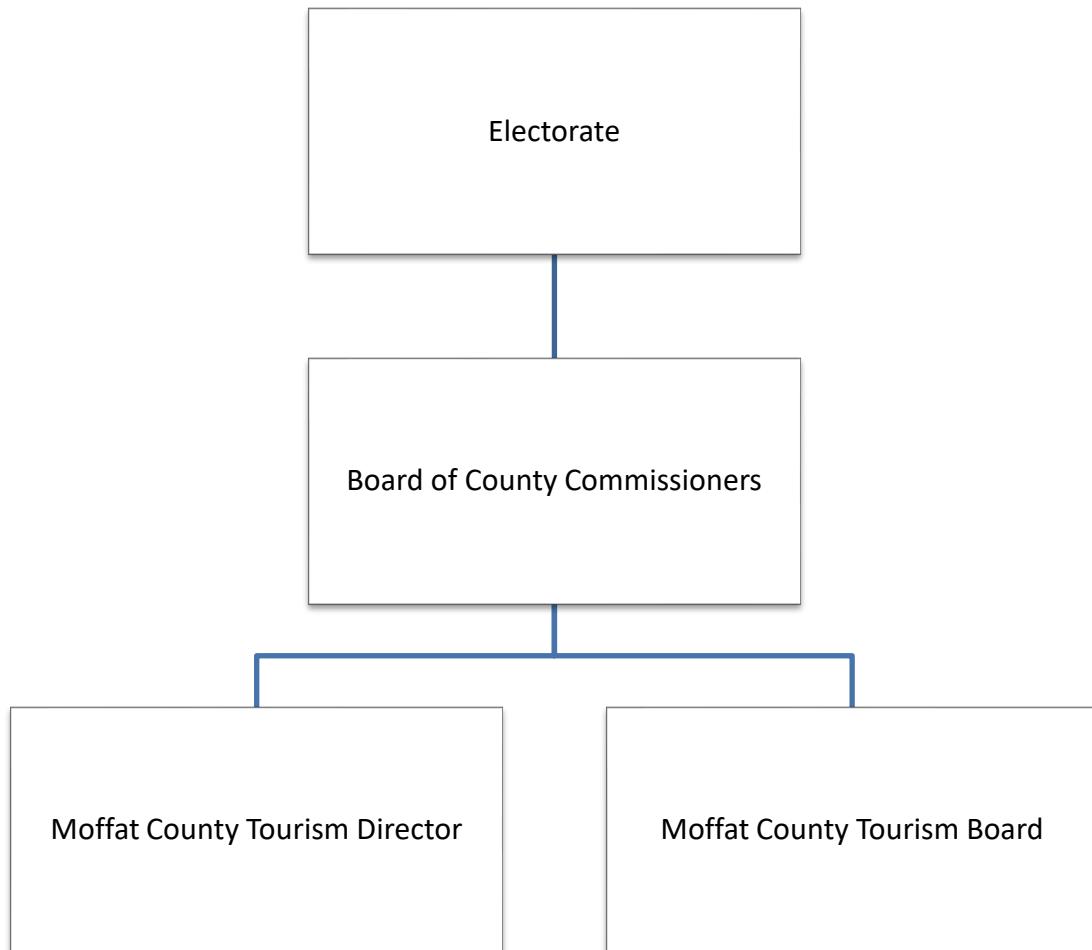
- Development and distribution of tourism-related materials
- Maintenance of the website geared toward getting meaningful information to the visiting public
- Promotion of Moffat County at regional, state, and national events
- Advertising through a variety of formats and venues to effectively disseminate information on the tourism-related businesses in Moffat County, as well as its natural wonders
- Interacting with visitors to engage them to extend their stay in Moffat County

The purpose of Visit Moffat County is to contribute to the economic development of the county through responsible marketing, promotion, and enhancement of countywide tourism opportunities.

Moffat County Tourism Association Personnel Schedule

Position Title	FTE
MCTA Director	1.00
Total	1.00

Moffat County Tourism Organizational Chart



**Moffat County Tourism Association
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	235,968	165,472	142,667	142,667	144,502
Specific Ownership Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	15,000	-	-	-	-
Charges for Services	-	-	-	-	-
Miscellaneous	5,050	77	-	200	-
Interest	5,745	7,087	2,000	5,492	2,000
Transfer In	-	-	-	-	-
Fund Balance Used	-	-	32,727	33,131	25,195
Total Sources of Funds	\$ 261,763	\$ 172,636	\$ 177,394	\$ 181,490	\$ 171,697
Uses of Funds:					
Personnel	\$ 85,021	\$ 85,822	\$ 91,070	\$ 78,632	\$ 90,500
Operating	\$ 95,916	\$ 107,427	\$ 86,324	\$ 69,835	\$ 81,197
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 180,937	\$ 193,249	\$ 177,394	\$ 148,467	\$ 171,697
Annual Net Activity	\$ 80,826	\$ (20,613)	0	\$ (33,131)	\$ -
Cumulative Balance:					
Beginning Fund Balance	\$ 179,582	\$ 260,408	\$ 239,795	\$ 239,795	\$ 206,664
Change in Fund Balance	80,826	(20,613)	(32,727)	(33,131)	(25,195)
Ending Fund Balance	\$ 260,408	\$ 239,795	\$ 207,068	\$ 206,664	\$ 181,469
Fund Balance Designations:					
Restricted					
Tourism Promotion	\$ 260,408	\$ 239,795	\$ 207,068	\$ 206,664	\$ 181,469

Moffat County Tourism Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
54500005	41005	LODGING TAX	235,968	165,472	142,667	142,667	144,502
		Sales Taxes:	235,968	165,472	142,667	142,667	144,502
54500005	43407	STATE ECONOMIC ASST GRANT	15,000	0	0	0	0
54500005	43902	LMD FUNDING	0	0	0	0	0
		Intergovernmental:	15,000	0	0	0	0
54500005	45008	DONATIONS	5,000	50	0	200	0
54500005	45001	MISCELLANEOUS	50	27	0	0	0
		Miscellaneous:	5,050	77	0	200	0
54500005	47001	INTEREST EARNED	5,745	7,087	2,000	5,492	2,000
		Interest:	5,745	7,087	2,000	5,492	2,000
		Total Revenue:	261,763	172,636	144,667	148,359	146,502

Moffat County Tourism Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
54500005	50020	FULL TIME WAGES	53,989	54,460	55,620	49,800	56,000
54500005	50042	OVER TIME	0	0	0	0	0
54500005	50060	FRINGE BENEFITS	27,793	28,095	32,050	25,845	31,000
54500005	50080	RETIREMENT	3,239	3,268	3,400	2,988	3,500
Personnel Expenditures:			85,021	85,822	91,070	78,632	90,500
54500005	51025	WEB PAGE MAINTENANCE	1,440	2,946	3,000	1,824	2,000
54500005	52034	RENT	6,000	6,000	6,000	6,000	7,200
54500005	53002	ADVERTISING/LEGAL NOTICES	37,801	59,696	43,074	36,113	37,250
54500005	53009	DUES & MEETINGS	1,111	1,684	2,000	1,969	2,000
54500005	53042	TELEPHONE	816	930	2,000	726	2,000
54500005	53046	TRAVEL	2,635	2,639	3,000	2,643	3,500
54500005	53056	EMPLOYEE EDUCATION	150	0	0	0	0
54500005	54006	BOARD EXPENSE	239	195	250	108	247
54500005	54013	CONTINGENCY	0	2,000	5,000	0	5,000
54500005	54042	OFFICE SUPPLIES	1,411	2,815	2,000	1,609	2,000
54500005	54045	OPERATING SUPPLIES	0	0	0	0	0
54500005	54049	POSTAGE	13,562	12,889	10,000	8,225	10,000
54500005	54051	PROJECTS & DEVELOPMENT	4,752	9,649	5,000	5,859	5,000
54500005	54052	PROMOTIONAL MATERIAL	26,000	5,984	5,000	4,760	5,000
Operating Expenditures:			95,916	107,427	86,324	69,835	81,197
Expenditure Total:			180,938	193,249	177,394	148,467	171,697



Public Safety Center (Moffat County Jail)



Moffat County Public Safety Center

Jail Administrator: Tim Jantz

Email: timjantz@sheriff.moffat.co.us

Mission:

To develop strong community partnerships while collaborating with our fellow public safety colleagues to provide superior public safety to all individuals.

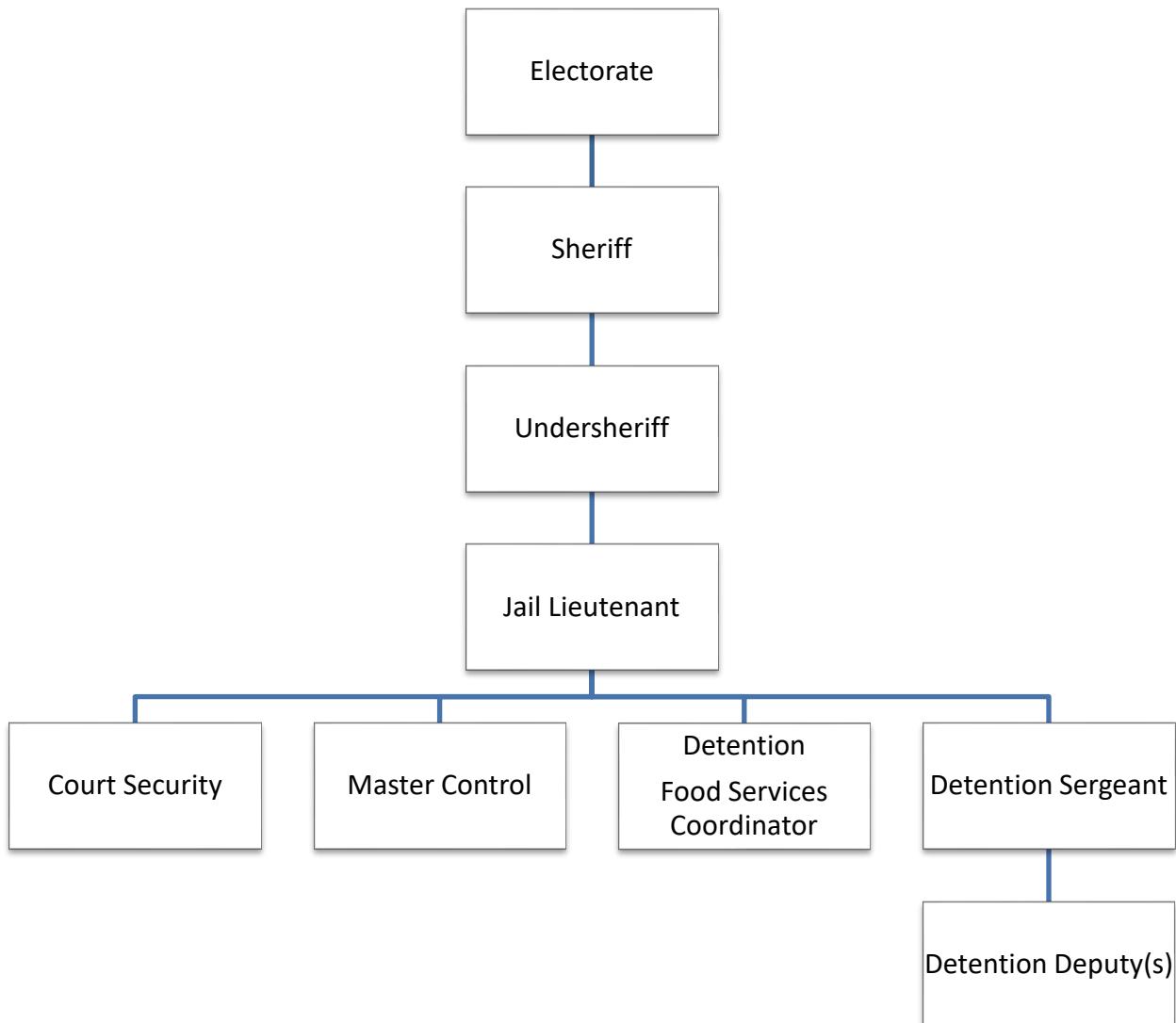
Purpose of Department:

The function of the Moffat County Detention Facility is to provide a safe, wholesome, and secure environment for inmates detained at the facility. This includes housing, safekeeping, adequate diet, and necessary medical care for all inmates held at the Moffat County Detention Facility. The Moffat County Detention Facility is also responsible for the temporary housing of juvenile offenders, transporting inmates to and from other facilities, and providing court security to the Moffat County District and County Courts and their staff.

Public Safety Center (Jail) Personnel Schedule

Position Title	FTE
Jail Lieutenant	1.00
JBBS MH Clinician/Prog Admin	1.00
Administrative Assistant	1.00
Non-Certified Detention Sergeant	2.00
Detention Food Services Supervisor	1.00
Post Certified Detention Deputy	2.00
Non-Certified Detention Deputy	11.00
Court Security	2.00
Master Control Operator	2.40
Total	23.40

Public Safety Center (Jail) Organizational Chart



Public Safety Center - Jail
Fund Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	487,392	450,629	400,000	400,000	400,000
Specific Ownership Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	577,318	461,757	418,798	564,270	457,800
Charges for Services	98,744	203,843	76,700	184,285	130,000
Miscellaneous	9,017	19,324	1,000	11,739	12,000
Interest	31,197	55,783	10,000	77,189	40,000
Transfer In	1,367,767	1,909,990	2,525,624	2,525,624	1,500,000
Fund Balance Used					1,283,793
Total Sources of Funds	\$ 2,571,435	\$ 3,101,326	\$ 3,432,122	\$ 3,763,107	\$ 3,823,593
Uses of Funds:					
Personnel	\$ 1,804,679	\$ 1,707,291	\$ 2,239,800	\$ 1,745,109	\$ 2,696,600
Operating	582,694	608,503	742,147	486,660	760,010
Capital Outlay	106,571	77,500	419,800	241,784	336,000
Transfers Out	28,399	28,960	30,375	30,375	30,983
Total Uses of Funds	\$ 2,522,343	\$ 2,422,253	\$ 3,432,122	\$ 2,503,928	\$ 3,823,593
Annual Net Activity	\$ 49,093	\$ 679,072	\$ -	\$ 1,259,179	\$ -
Cumulative Balance:					
Beginning Fund Balance	\$ 581,470	\$ 630,563	\$ 1,309,635	\$ 1,309,635	\$ 2,568,814
Change in Fund Balance	49,093	679,072	-	1,259,179	(1,283,793)
Ending Fund Balance	\$ 630,563	\$ 1,309,635	\$ 1,309,635	\$ 2,568,814	\$ 1,285,021
Fund Balance Designations:					
Committed					
60 Days Operating	\$ 397,975	\$ 386,043	\$ 497,092	\$ 372,036	\$ 576,217
Assigned					
Subsequent Year's Expenditures	\$ 232,589	\$ 923,593	\$ 812,544	\$ 2,196,778	\$ 708,804

Public Safety Center- Jail Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
23500002	41001	SALES TAX	487,392	450,629	400,000	400,000	400,000
		Sales Tax:	487,392	450,629	400,000	400,000	400,000
23500002	43002	FEDERAL PSC-JAIL INS	589	0	0	0	1,000
23500002	43007	FEDERAL BUREAU OF INDIAN AFRS	112,909	88,145	0	71,120	60,000
23500002	43013	FEDERAL JBBS & MAT GRANT	267,597	261,260	269,515	330,186	270,000
23500002	43014	FEDERAL DEPT OF JUSTICE GRANT	196,224	112,353	149,283	162,964	126,800
		Intergovernmental:	577,318	461,757	418,798	564,270	457,800
235RIOB2	43903	COST OF CARE OTHER COUNTY	44,847	121,973	35,000	120,724	75,000
23500002	44001	WORK RELEASE	0	0	0	1,200	0
23500002	44009	JAIL FEES	11,686	16,874	11,700	13,962	15,000
23500002	44010	COST OF CARE/COUNTY INMATE	34,084	56,643	30,000	48,399	40,000
24000002	44037	FACILITY RENTS	8,127	8,353	0	0	0
		Charges for Services:	98,744	203,843	76,700	184,285	130,000
23500002	45001	MISCELLANEOUS	2,369	646	1,000	242	1,000
23500002	45022	SALE OF ASSETS	0	4,475	0	0	0
23500002	46001	INSURANCE REIMBURSEMENT	0	1,642	0	0	0
23500002	46004	REIMBURSEMENT	0	8,110	0	11,497	11,000
24000002	46004	FACILITY REIMBURSEMENT	6,648	4,451	0	0	0
23500002	46008	OVERTIME REIMBURSEMENT	0	0	0	0	0
		Miscellaneous:	9,017	19,324	1,000	11,739	12,000
23500002	47001	INTEREST EARNED	31,197	55,783	10,000	77,189	40,000
		Interest:	31,197	55,783	10,000	77,189	40,000
23500002	48110	TRANSFER IN FROM GENERAL	1,367,767	1,909,990	2,525,624	2,525,624	1,500,000
		Transfer In:	1,367,767	1,909,990	2,525,624	2,525,624	1,500,000
		Total Revenue:	2,571,435	3,101,326	3,432,122	3,763,107	2,539,800

Public Safety Center- Jail Expenses

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
23500002	50020	FULL TIME WAGES	1,095,381	1,038,275	1,242,000	1,078,888	1,560,000
23500002	50030	PART TIME WAGES	121,507	94,779	142,000	101,068	160,000
23500002	50042	OVER TIME	38,645	48,946	40000	44,373	40,000
23500002	50044	LONGEVITY	2,280	2,127	2600	2,183	2,600
23500002	50046	LEAVE PAID OUT	5,937	14,002	0	3,654	0
23500002	50060	FRINGE BENEFITS	487,773	461,891	738200	463,824	840,000
23500002	50080	RETIREMENT	53,156	47,269	75000	51,120	94,000
Personnel Expenditures:			1,804,679	1,707,291	2,239,800	1,745,109	2,696,600
23500002	51016	MENTAL HEALTH SERVICES	2,150	0	10,000	0	10,000
23500002	51018	OTHER PROFESSIONAL SERVICES	94,289	133,835	133,600	98,177	136,600
23500002	51030	EFORCE RMS LICENSING	6,205	6,487	7,490	6,711	7,490
23500002	51031	LEXIPOL POLICY MANAGEMENT	11,544	12,236	12,237	13,032	13,100
23500002	52029	MAINTENANCE CONTRACTS	9,561	11,852	12,000	11,484	12,000
23500002	52035	REPAIRS AUTO	0	1,018	2,000	0	2,000
23500002	52054	LEASED PAYMENTS	0	3,809	0	19,799	22,500
23500002	53005	COMPUTER EXPENSE/SERVICES	1,440	3,356	6,000	149	6,000
23500002	53018	INSURANCE	0	0	800	0	800
23500002	53042	TELEPHONE	1,244	1,244	3,000	1,253	3,000
23500002	53046	TRAVEL	9,772	7,461	10,000	4,413	5,500
23500002	53056	EMPLOYEE EDUCATION	3,085	5,008	5,000	5,667	5,000
23500002	53064	BODY CAMERA	2,239	0	3,520	0	3,520
23500002	54027	FOOD & MEALS	67,059	47,169	70,000	33,361	70,000
23500002	54030	GAS & OIL	1,032	3,429	8,000	1,109	8,000
23500002	54037	MISC EQUIPMENT	5,620	4,274	6,000	0	6,000
23500002	54038	MISCELLANEOUS	534	2,248	3,000	303	3,000
23500002	54042	OFFICE SUPPLIES	2,190	838	2,800	560	2,800
23500002	54045	OPERATING SUPPLIES	15,930	7,084	35,000	13,952	35,000
23500002	54049	POSTAGE	16	491	700	621	700
23500002	54078	UNIFORMS	6,687	5,000	6,000	2,128	6,000
23500002	56003	JAIL BASED BEHAVIORAL SERVICES	82,964	104,940	85,000	51,420	85,000
Operating Expenditures:			323,561	361,779	422,147	264,138	444,010
23500002	60014	EQUIPMENT VEHICLES	0	0	15,800	0	0
Capital Expenditures:			0	0	15,800	0	0
Expenditure Total:			2,128,239	2,069,069	2,677,747	2,009,246	3,140,610

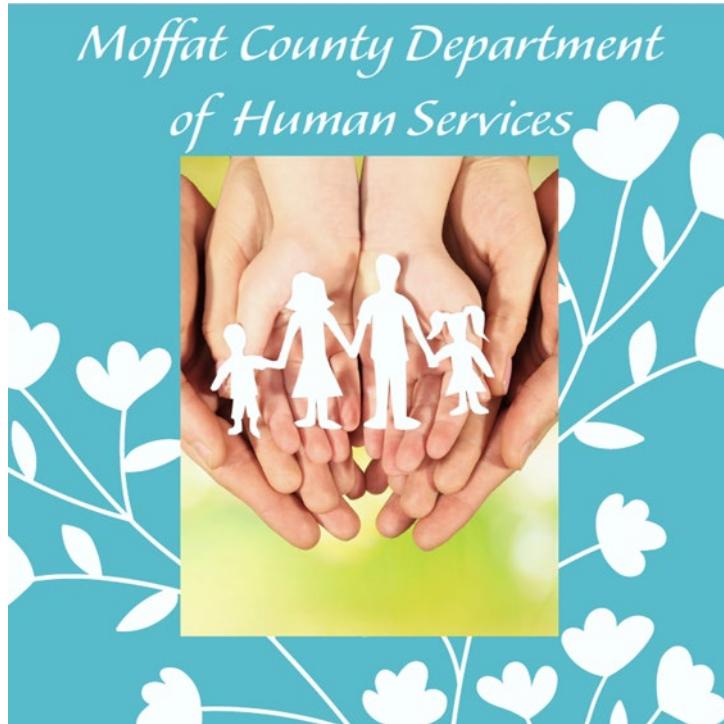
Public Safety Center- Jail Transfer Out Expenses

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
23500002	59010	TRANSFER OUT LEASE PURCHASE	28,399	28,960	30,375	30,375	30,983
		Transfer Out:	28,399	28,960	30,375	30,375	30,983
		Expenditure Total:	28,399	28,960	30,375	30,375	30,983

Public Safety Center- Jail Maintenance Expenses

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
24000002	52017	FACILITY EXPENSE	21,508	21,848	30,000	21,297	30,000
24000002	52029	MAINTENANCE CONTRACT	11,636	0	0	709	0
24000002	52037	REPAIRS EQUIP/MAINT	10,457	11,986	11,000	10,948	11,000
24000002	52043	UTILITIES	90,062	69,165	130,000	68,663	130,000
24000002	53018	INSURANCE	99,625	107,073	108,000	93,797	108,000
24000002	54045	OPERATING SUPPLIES	25,846	36,653	41,000	27,108	37,000
		Operating Expenditures:	259,133	246,724	320,000	222,523	316,000
24000002	60033	PUB SAFETY CENTER BUILDINGS	86,544	76,754	159,000	156,623	91,000
24000002	60046	SECURITY UPGRADE	0	0	0	0	0
24000002	60005	CAPITAL OUTLAY	20,027	746	245,000	85,161	245,000
		Capital Expenditures:	106,571	77,500	404,000	241,784	336,000
		Expenditure Total:	365,704	324,224	724,000	464,307	652,000

Moffat County Department of Human Services



Director: Kristin Grajeda
Phone: 970 824 8282 ex 2027
Email: Kristin.Grajeda@state.co.us

Mission Statement:

Partner with community organizations to collaborate and offer services, tools, and resources to Moffat County residents that encourage stability through social, emotional, and financial health.

Vision:

Providing excellence in customer service by promoting stability to the residents of Moffat County.

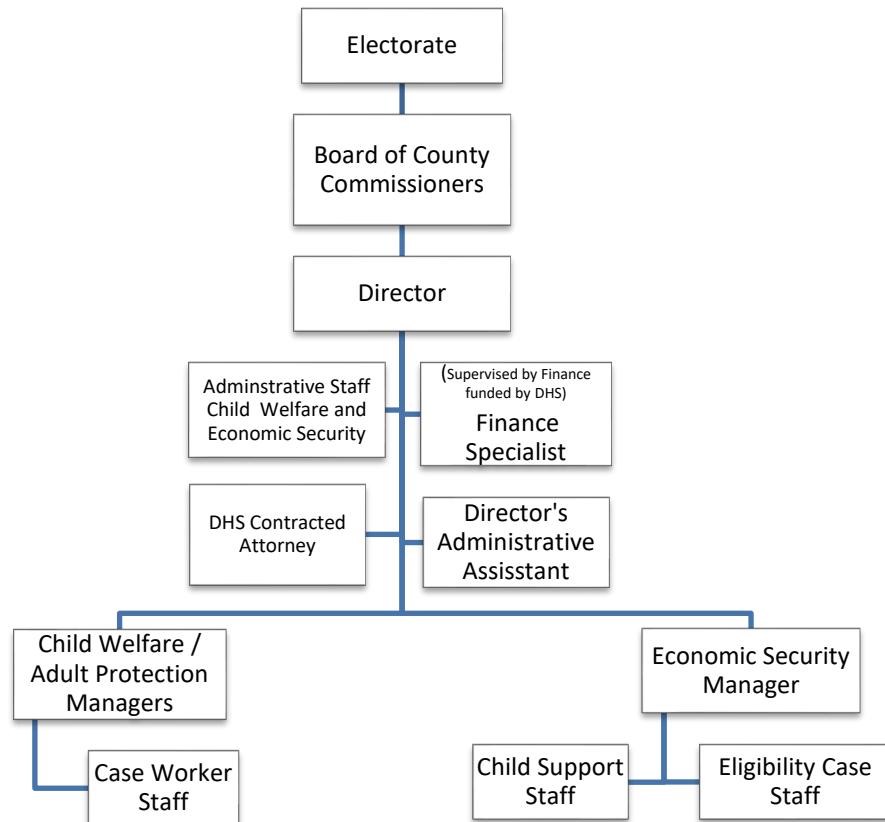
Purpose of Department:

- ✓ Our commitment is to maximize and leverage funding and services to assist individuals and families in reaching goals.
- ✓ Our services promote safety and self-sufficiency by strengthening family functions and encouraging personal growth to build a stronger community.

Human Services Personnel Schedule

Position Title	FTE
Human Services Director	1.00
Child Welfare / Adult Protection Manager	1.00
Economic Security Manager	1.00
Lead Caseworker	2.00
Administrative Assistant	4.00
Finance Specialist	1.00
Case Worker Aide	2.00
Case Worker I - III	4.00
Lead Child Support Case manager	1.00
Lead Eligibility Case Manager	1.00
Child Support Case Manager	2.00
Senior Eligibility Case Manager	2.00
Child Care Case Manager	0.50
Eligibility Case Manager	3.00
Special County Attorney (Contracted)	1.00
Total	26.5

Human Services Organizational Chart



**Human Services
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ 464,974	\$ 452,027	\$ 447,404	\$ 448,770	\$ 481,779
Sales Tax		-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	6,270,357	5,660,056	6,101,058	5,820,286	5,339,580
Charges for Services	-	-	-	-	-
Miscellaneous	2,879	53,558	1,000	65	1,000
Interest	47,385	61,889	65,000	47,945	60,000
Transfer In	-	-	-	-	-
Fund Balance Used	-		377,202	-	162,687
Total Sources of Funds	\$ 6,785,595	\$ 6,227,530	\$ 6,991,664	\$ 6,317,066	\$ 6,045,046
Uses of Funds:					
Personnel	\$ 1,951,646	\$ 1,327,496	\$ 2,249,383	\$ 2,249,383	\$ 2,642,131
Operating	\$ 4,717,013	\$ 4,810,765	\$ 4,742,281	\$ 3,835,544	3,402,915
Capital Outlay	\$ -	\$ 54,556	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 6,668,658	\$ 6,192,817	\$ 6,991,664	\$ 6,084,927	\$ 6,045,046
Annual Net Activity	\$ 116,937	\$ 34,711	\$ (0)	\$ 232,139	\$ -
Cumulative Balance:					
Beginning Fund Balance	\$ 1,219,820	\$ 1,336,757	\$ 1,371,468	\$ 1,371,468	\$ 1,603,608
Change in Fund Balance	116,937	34,711	(377,202)	232,139	(162,687)
Ending Fund Balance	\$ 1,336,757	\$ 1,371,468	\$ 994,266	\$ 1,603,608	\$ 1,440,921
Fund Balance Designations:					
Restricted					
Incentives	\$ 771,278	\$ 681,508	\$ 673,120	\$ 673,120	\$ 771,278
60 Days Operating*	\$ 222,333	\$ 206,469	\$ 233,102	\$ 202,871	\$ 201,542
Countercyclical Reserve	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Subsequent Year's Expenditures	\$ 268,146	\$ 408,491	\$ 13,044	\$ 652,616	\$ 393,101

Human Service Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
42500004	40001	PROPERTY TAX	464,015	451,679	446,404	446,404	480,779
42500004	40002	DELINQUENT PROPERTY TAX	495	(261)	500	1,981	500
42500004	40003	INTEREST & PENALTY PROP TAX	465	609	500	386	500
		Property Taxes:	464,974	452,027	447,404	448,770	481,779
42500004	43800	STATE DEPT OF HUMAN SERVICES	18,491	0	0	0	0
42512104	43800	CHILD WELFARE	761,019	614,365	935,113	662,507	917,370
42512104	43801	EBT CHILD WELFARE	208,130	350,339	210,000	280,562	225,000
42512504	43801	SUB-ADOPT	140,813	123,961	108,000	126,639	135,000
42515784	43800	CHILD WELFARE	71,577	65,800	66,969	34,949	67,019
42518884	43800	CORE SERVICES	9,471	13,375	119,427	20,721	139,297
42518884	43801	CORE EBT REVENUE	130,032	68,923	110,000	62,261	90,130
42523004	43800	CHILD CARE	49,270	49,621	307,244	65,881	264,293
42523004	43801	CHILD CARE EBT	135,270	266,331	232,596	466,675	386,583
42540504	43800	OLD AGE PENSION	14,169	12,162	16,200	13,168	12,000
42540504	43801	EBT OLD AGE PENSION	137,688	94,119	130,000	105,061	130,000
42542004	43800	COLORADO WORKS	90,870	88,336	156,047	73,825	232,151
42542004	43801	COLORADO WORKS-EBT	122,884	136,647	120,000	112,145	86,430
42542004	43802	COLORADO WORK-OFS	272	159	2,500	824	500
42542004	43803	EBT-TANF COLLECTIONS	(1,087)	(637)	0	1,923	0
42542504	43801	EBT-TANF COLA HB 22-1259	15,009	26,955	0	18,630	14,000
42543404	43801	EBT-MEDICAID	(641)	(817)	0	556	650
42544004	43800	FRAUD INCENTIVES	194	1,458	600	1,728	1,500
42546804	43801	SSI HCA	5,245	1,881	2,850	4	2,850
42548754	43801	EBT-AID TO THE NEEDY DISABLED	25,029	21,794	20,000	29,655	20,000
42550004	43800	LOW INCOME ENERGY ASST (LEAP)	1,770	502	2,111	0	4,547
42550004	43801	EBT - LOW INCOME ENERGY ASST	206,869	157,674	225,000	200,800	225,000
42560004	43801	FOOD STAMPS	3,337,693	2,859,170	2,500,000	2,759,286	1,500,000
42560504	43801	E-EBT REVENUE	0	0	0	24,948	20,000
42570004	43800	REGULAR ADMIN	254,548	505,172	507,894	487,056	533,227
42580004	43800	CHILD SUPPORT	137,784	154,091	244,351	153,884	231,602
42580304	43800	IVD STATE INCENTIVES	32,890	15,566	10,000	12,203	10,000
42585004	43801	AFDC RTND-CO PORTION	(7,975)	(9,432)	10,000	9,545	10,000
42585004	43802	OTHER FINANCIAL SOURCES	1,994	2,358	2,500	2,352	2,500
42594500	43800	STATE DEPT OF HUMAN SERVICES	5	0	0	0	0
42594504	43800	ER MISC ST INC	730	405	0	24,976	500
425CALL4	43801	FEDERAL COST ALLOCATION	72,518	53,589	0	0	0
425CALL4	43913	COST ALLC PASSTHRU CO SHRE F	168,462	125,041	0	0	0
425X2604	43800	ADULT PROTECTIVE SERVICES	119,364	39,784	61,656	67,522	77,431
425X2624	43800	ELDER JUSTICE	10,000	0	0	0	0
		Intergovernmental:	6,270,357	5,838,686	6,101,058	5,820,286	5,339,580

Human Services Revenue Continued

42500004	45003	SALES & LEASES	741	902	1,000	65	1,000
42500004	45001	MISCELLANEOUS	2,138	739	0	0	0
42500004	46003	COPY REIMBURSEMENT	0	3	0	0	0
		DEBT SERVICE	0	51,914	0	0	0
		Miscellaneous:	2,879	53,558	1,000	65	1,000
42500004	47001	INTEREST EARNED	47,385	61,889	65,000	47,945	60,000
		Interest:	47,385	61,889	65,000	47,945	60,000
		Total Revenue:	6,785,595	6,406,160	6,614,462	6,317,066	5,882,359

Human Service Expenses

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
42500014		MISCELLANEOUS	-	-	-	-	-
42500004		LEASE PAYMENTS	-	54,556	-	-	-
42512104		CHILD WELFARE	1,131,354	1,116,928	1,425,251	1,100,498	1,414,132
42515784		CHILD WELFARE	85,744	71,244	66,969	30,631	67,019
42512504		SUB-ADOPT	156,899	138,415	132,000	140,710	165,000
42515054		CW EDUCATION STABILITY	(12,260)	0	0	0	0
42518454		MENTAL HEALTH & SUB ABUSE	0	0	0	0	0
42518880		CORE SERVICES	146,981	80,870	229,427	76,870	229,427
42523004		CHILD CARE	243,792	379,823	603,044	571,257	650,876
42540504		OAP	147,726	104,988	146,200	116,806	142,000
42542004		COLORADO WORKS	257,715	292,997	323,902	220,694	318,581
42548754		AID TO THE NEEDY DISABLED	31,421	32,725	30,000	36,040	30,000
42550004		LEAP	208,073	158,176	227,111	200,800	229,547
42560004		FOOD STAMPS	3,337,693	2,859,150	2,500,000	2,758,587	1,500,000
42546804		SSI HCA	0	0	3,225	4	3,150
42570004		REGULAR ADMIN	600,200	632,603	842,586	537,717	853,971
42580004		CHILD SUPPORT	219,605	223,871	390,229	223,255	370,912
42585004		AFDC RTND-CO PORTION	(7,975)	(9,432)	(8,000)	(9,545)	(10,000)
42592774		FOSTER CARE RETENTION GRANT	0	0	0	0	0
42599004		GENERAL ASSISTANCE	968	875	2,650	0	3,000
425X2604		ADULT PROTECTIVE SERVICES	120,722	55,028	77,070	80,603	77,431
425X2624		EDLER JUSTICE	0	0	0	0	0
		Expenditure Total:	6,668,658	6,192,817	6,991,664	6,084,927	6,045,046



Public Health



Public Health Director Sarah (Becky) Copeland, BSN, RN

Phone: 970 291 8742

Email: sarahcopeland@moffatcounty.net

Mission Statement

Maintain and improve the health of Moffat County residents through the assessment of community health status, policy development to support effective programs, and assurance of high-quality, effective education and services in compliance with Colorado Revised Statutes of the Department of Public Health and Environment 2017 Title 25.

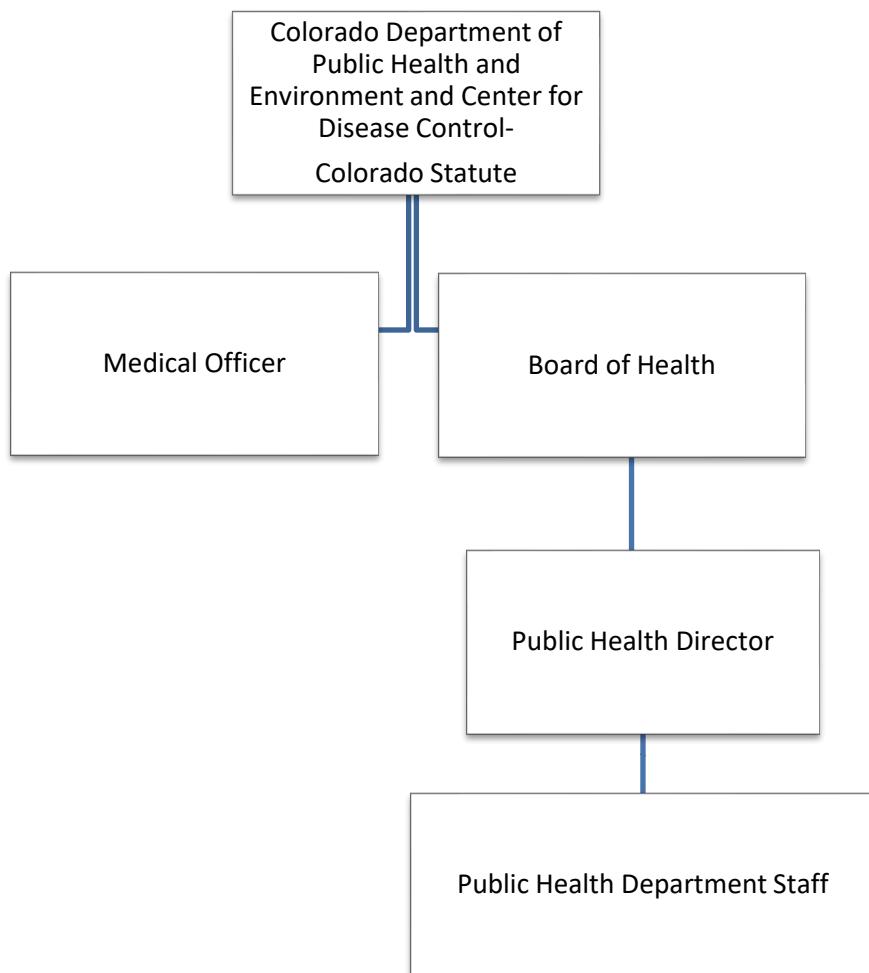
Purpose of Department:

- ✓ The Moffat County Public Health Department is a unique department that serves the residents of Moffat County. Programs that comprise the Health Department include: Communicable Disease Surveillance and Prevention, Maternal Child Health, Emergency Preparedness for Medical and Health Services, Child Fatality Reviews, Community Health Assessment Planning, Birth and Death Record Issuance, and Immunizations.
- ✓ The Health Department's work is prevention, not healthcare. In collaboration with the Board of Health and the Medical Officer, the intent of the department is the utilization of data to inform best practices to impact Social Determinants of Health and the safety and wellness of the residents of Moffat County.

Public Health Personnel Schedule

Position Title	FTE
Public Health Director	1.00
Public Health Nurse	1.00
Public Health Finance Specialist	0.50
Public Health Admin Assistant	1.00
Total	3.50

Public Health Organizational Chart



**Public Health
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ 161,915	\$ 127,519	\$ 126,373	\$ 126,373	\$ 167,514
Sales Tax	-	-	-	-	-
Specific Ownership Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ 650,529	\$ 580,208	\$ 566,395	\$ 509,650	\$ 330,183
Charges for Services	\$ 1,082	\$ 20,482	\$ 19,000	\$ 19,000	\$ 20,500
Miscellaneous	\$ 13,014	\$ 1,190	\$ -	\$ 1,937	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Used	\$ -	\$ -	7,381		27,243
Total Sources of Funds	\$ 826,540	\$ 729,399	\$ 719,149	\$ 656,960	\$ 545,440
Uses of Funds:					
Personnel	\$ 340,792	\$ 363,008	\$ 389,795	\$ 327,070	\$ 442,204
Operating	\$ 291,331	\$ 206,007	\$ 329,355	\$ 234,138	\$ 103,236
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 632,122	\$ 569,016	\$ 719,149	\$ 561,208	\$ 545,440
Annual Net Activity	194,418	160,383	(0)	95,752	0
Cumulative Balance:					
Beginning Fund Balance	\$ 738,254	\$ 932,672	\$ 1,093,055	\$ 1,093,055	\$ 1,188,808
Change in Fund Balance	194,418	160,383	(7,381)	95,752	(27,243)
Ending Fund Balance	\$ 932,672	\$ 1,093,055	\$ 1,085,674	\$ 1,188,808	\$ 1,161,565
Fund Balance Designations:					
Restricted					
60 Days Operating	\$ 105,375	\$ 94,855	\$ 119,882	\$ 93,553	\$ 90,925
Public Health	\$ 827,297	\$ 998,200	\$ 965,792	\$ 1,095,254	\$ 1,070,640

Public Health Revenues

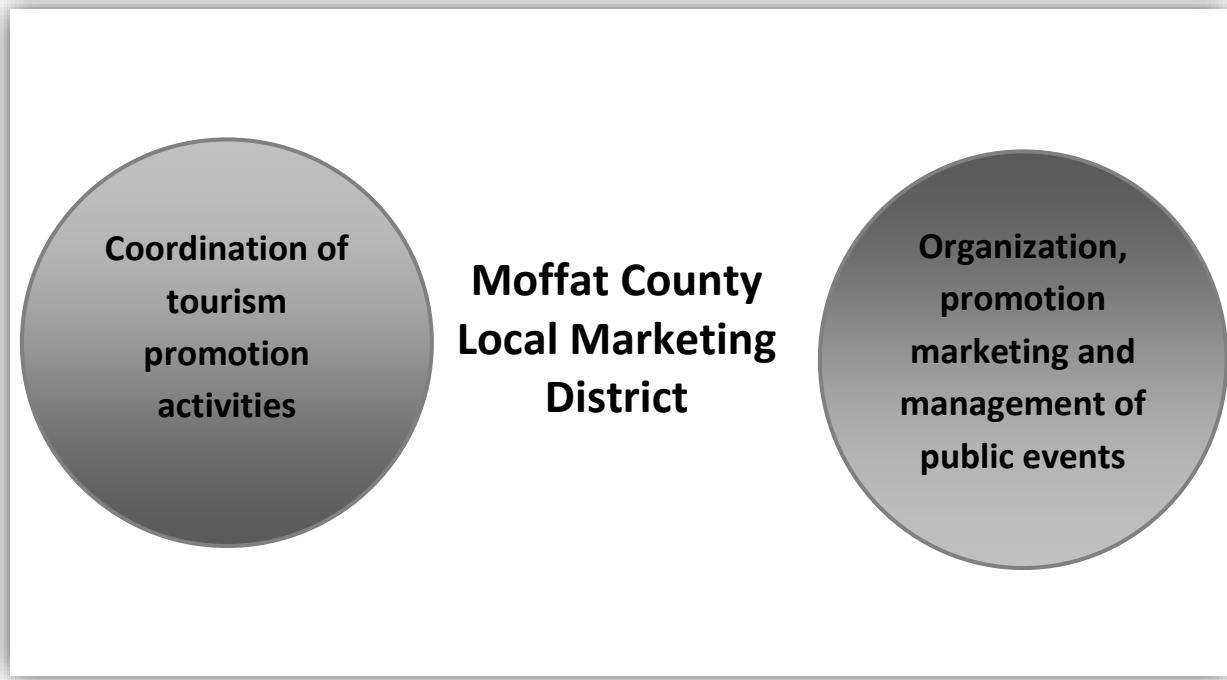
ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
43000004	40001	PROPERTY TAX	161,718	127,356	126,273	126,273	167,414
43000004	40003	INTEREST & PENALTY PROP TAX	197	163	100	100	100
		Property Taxes:	161,915	127,519	126,373	126,373	167,514
430ELC14	43026	FEDERAL-ELC & EPI 2.1	107,121	12,512	0	0	0
430ELC24	43026	FEDERAL-ELC & EPI R2	221,204	0	0	0	0
430ELC34	43026	FEDERAL-ELC & EPI 2.2	0	75,428	0	0	0
430ELC_4	43026	FEDERAL-ELC & EPI 2.3	0	0	0	54,186	0
430IMN34	43016	FEDERAL PUBLIC HEALTH & ENVIRN	19,133	62,302	0	0	0
430IMN44	43016	FEDERAL PUBLIC HEALTH & ENVIRN	0	45,974	30,000	22,910	0
430IMMN4	43016	FEDERAL PUBLIC HEALTH & ENVIRN	10,097	48,184	28,262	28,262	15,948
430LEPR4	43017	FED EMRGENCY PREPARED&RESPONS	22,923	45,819	44,385	44,385	30,524
430LPHA4	43015	FEDERAL STATE PUBLIC HEALTH	131,965	91,553	148,818	148,818	148,981
430LPHC4	43015	FEDERAL STATE PUBLIC HEALTH	2,889	3,173	3,250	3,632	3,550
430LPHM4	43015	FEDERAL STATE PUBLIC HEALTH	10,200	19,116	15,180	15,180	15,180
430PBG_4	43016	FEDERAL STATE PUBLIC HEALTH	9,000	0	0	0	0
430GVP_4	43016	FEDERAL STATE PUBLIC HEALTH	10,000	0	0	0	0
430GVP24	43016	FEDERAL STATE PUBLIC HEALTH	40,000	0	0	0	0
430ARP_4	43030	FEDERAL ARP ACT	0	79,453	0	0	0
430WKFE4	43031	FEDERAL STATE PUBLIC HEALTH	65,240	38,499	0	0	0
430INFS4	43035	CDC INFRASTRUCTURE	758	54,807	200,000	85,777	116,000
430INPR4	43016	FEDERAL PUBLIC HEALTH & ENVIRN	0	0	0	10,000	0
430SCIP4	43037	FEDERAL CRIMINAL JUSTICE	0	3,390	96,500	96,500	0
		Intergovernmental:	650,529	580,208	566,395	509,650	330,183
43000004	45001	MISCELLANEOUS	0	800	0	1,937	0
43000004	46004	REIMBURSEMENT	3,945	390	0	0	0
430RROE4	46004	RURAL RESPONSE OPIOID EPEDEMIC	9,069	0	0	0	0
		Miscellaneous:	13,014	1,190	0	1,937	0
43000004	44048	PH VITAL STATISTICS	1,082	20,482	19,000	19,000	20,500
		Charges For Services	1,082	20,482	19,000	19,000	20,500
		Total Revenue:	826,540	729,399	711,768	656,960	518,197

Public Health Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
43000004		PUBLIC HEALTH	15,560	41,614	152,755	121,897	188,055
43000014		MISCELLANEOUS	8,571	0	0	0	0
430ELC14		ELC & EPI 2.1	93,761	10,793	36,135	0	0
430ELC24		ELC & EPI #2	190,922	0	375,271	0	0
430ELC34		ELC & EPI 2.2	0	65,416	0	0	0
430ELC_4		ELC & EPI 2.3	0	0	0	54,186	0
430IMN34		IMMUNIZATIONS #3	17,659	53,618	0	0	0
430IMN44		IMMUNIZATIONS #4	0	39,587	30,000	20,185	0
430IMMN4		IMMUNIZATIONS	10,097	48,184	28,262	12,484	21,643
430LEPR4		EMERGENCY PREPARDNESS	22,466	43,605	44,385	31,314	36,407
430LPHA4		LOCAL PLANNING	131,969	89,149	148,818	124,767	167,893
430LPHC4		CHILD FATALITY	2,889	3,173	3,250	4,961	3,550
430LPHM4		MATERNAL CHILD HEALTH	10,202	19,116	15,180	9,105	15,180
430PBG_4		PREVENTIVE BLOCK GRANT	9,000	0	0	0	0
430ARP_4		FEDERAL ARP ACT	0	69,798	0	0	0
430RROE4		RURAL RESPONSE OPIOID EPEDEMIC	8,359	0	0	0	0
430GVP_4		GUN VIOLENCE PROGRAM	10,000	0	0	0	0
430GVP24		GUN VIOLENCE PROGRAM R2	40,000	0	0	0	0
430WKFE4		OPHP WORKFORCE	59,975	33,202	0	0	0
430INFS4		CDC INFRASTRUCTURE	692	48,371	200,000	75,808	112,712
430INPR4		INJURY PREVENTION	0	0	0	10,000	0
430SCIP4		PH STATE CRISIS INTERVENTION	0	3,390	96,500	96,500	0
Expenditure Total:			632,122	569,016	1,130,556	561,208	545,440



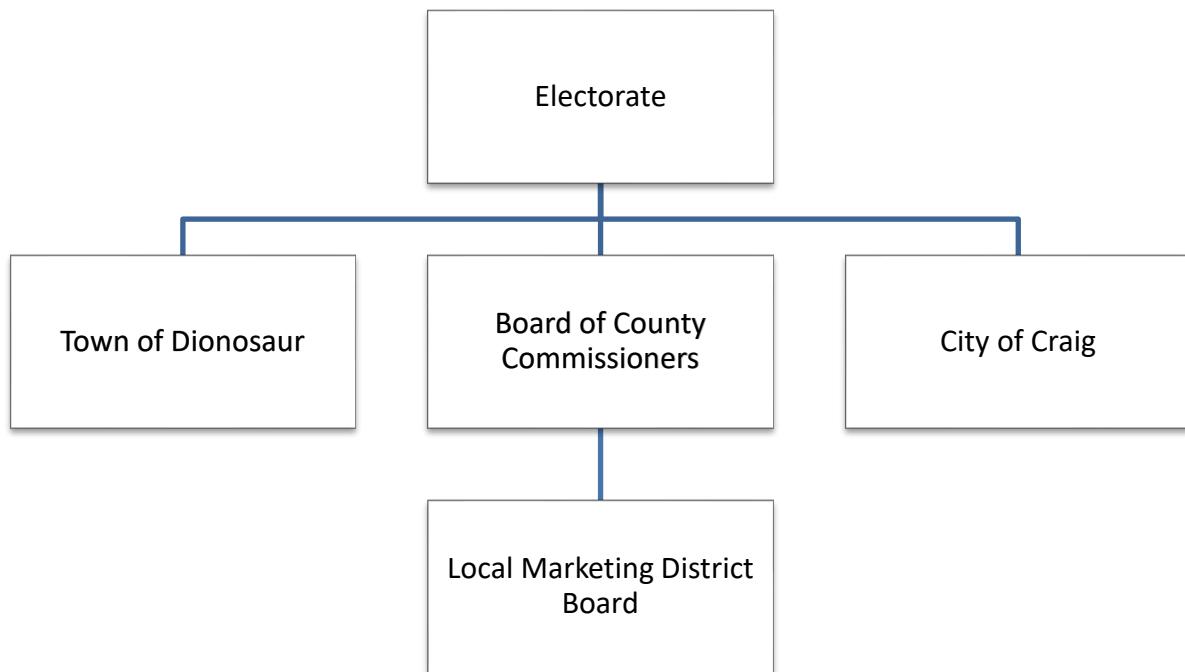
Moffat County Local Marketing District



Purpose of Department:

- The Moffat County Local Marketing District (MCLMD) is a combination district consisting of the City of Craig, Town of Dinosaur, and Moffat County, and will be authorized but not limited to:
 - ✓ Coordination of tourism promotion activities
 - ✓ Coordination and support of activities in support of business recruitment, management, and development
 - ✓ Organization, promotion, marketing, and management of public events
 - ✓ Overseeing collection and disbursement of four percent marketing and promotion tax for rooms and accommodations sold in the City of Craig, Town of Dinosaur, and Moffat County.

Moffat County Local Marketing District Organizational Chart





RESOLUTION 2025-91

A RESOLUTION APPROVING THE 2026 STRATEGIC PLAN AND BUDGET FROM THE MOFFAT COUNTY LOCAL MARKETING DISTRICT (“MCLMD”) AS ITS OPERATING PLAN FOR THE YEAR 2026

WHEREAS, pursuant to C.R.S. §29-25-110, an Operating Plan for the Moffat County Local Marketing District (henceforth called “MCLMD”) is required to be delivered at an annual meeting with the Board of Directors, which has to be held no later than September 30th. The final document must be approved or disapproved no later than December 5, 2024 for the next fiscal year, which is the year commencing January 1, 2026 and ending on December 31, 2026; and

WHEREAS, the current Board of Directors of the MCLMD has been appointed pursuant to C.R.S. §29-25-108 (1)(b), and also pursuant to Resolutions passed by the City Council of Craig, the Board of County Commissioners of Moffat County, and the Town Council of Dinosaur; and

WHEREAS, the Board of Directors of the MCLMD has filed a document called “2026 Strategic Plan”, setting forth its operating plan and proposed budget for the next fiscal year with the clerks of the three entities consisting of the City Council of Craig, the Board of County Commissioners of Moffat County, and the Town Council of Dinosaur as required by C.R.S. §29-25-110; and

WHEREAS, the Operating Plan of the MCLMD for 2026, must be approved or disapproved by the governing bodies of the City of Craig, the Town of Dinosaur and by Moffat County within thirty (30) days after receipt of such operating plan and all requested documentation relating thereto, and

WHEREAS, the Board of County Commissioners of Moffat County is acting as a member of the combination of local governments required to approve or disapprove the Operating Plan and proposed budget of the MCLMD for 2026.

**NOW, THEREFORE, BE IT RESOLVED BY THE MOFFAT COUNTY BOARD OF COUNTY
COMMISSIONERS, MOFFAT COUNTY, COLORADO:**

The Operating Plan and proposed budget of the Moffat County Local Marketing District for 2026 as presented by the Moffat County Local Marketing District on September 25, 2025, and delivered electronically in final format on September 29, 2025 is hereby APPROVED and ADOPTED.

READ and APPROVED this 14th day of October, 2025, by the Moffat County Board of County Commissioners, Moffat County, Colorado.

MOFFAT COUNTY BOARD OF COUNTY COMMISSIONERS

Melody Villard
Melody Villard, Chair

STATE OF COLORADO)
)ss.
COUNTY OF MOFFAT)

I, Erin Miller, Ex-Officio to the Board of County Commissioners, do hereby certify that the above and forgoing is a true and complete copy of the Resolution as adopted by the Board of County Commissioners on the date stated.

Witness my hand and seal of the County this 14th day of October, 2025

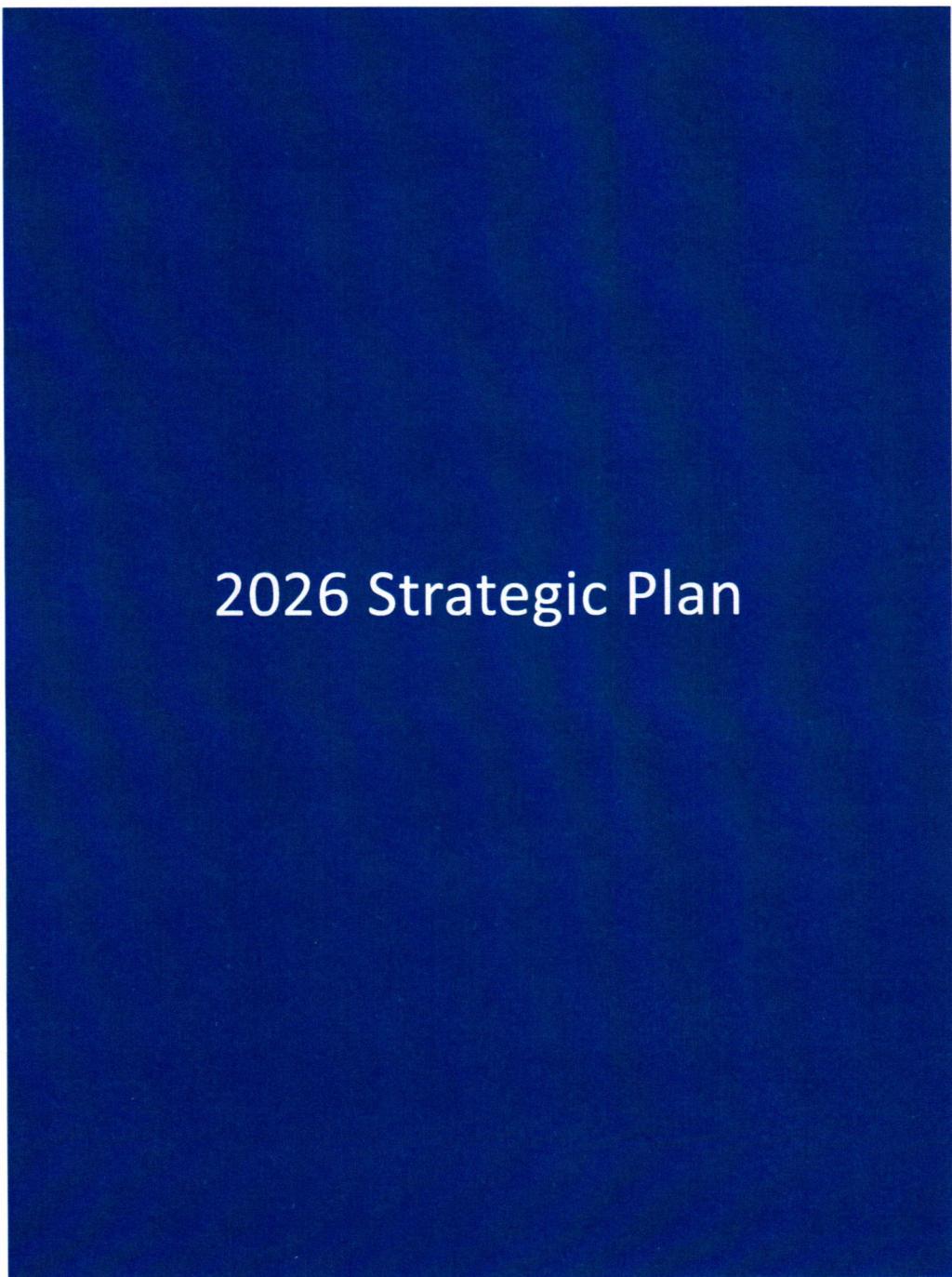
Erin Miller

Erin Miller, Ex-Officio to the Board of County
Commissioners, Moffat County, State of Colorado



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MCLMD

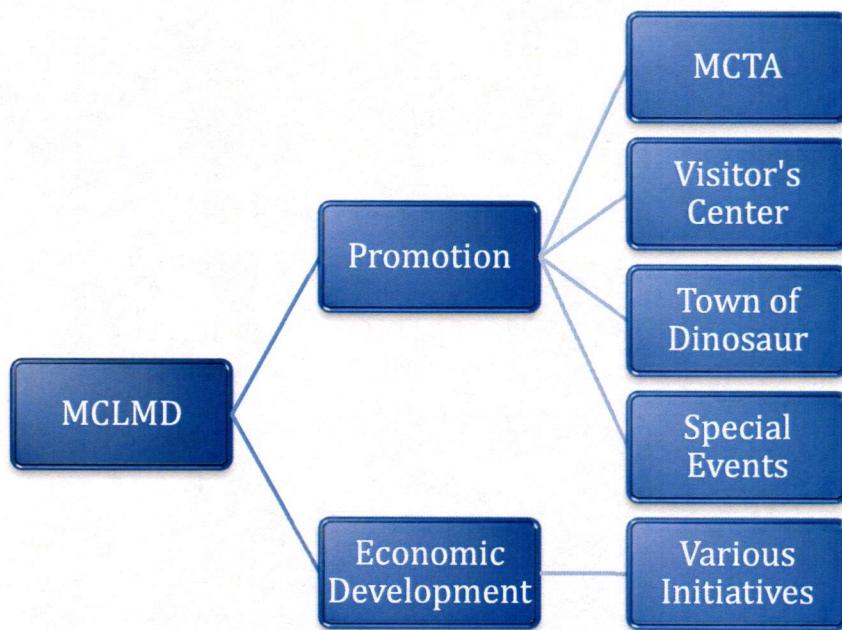


2026 Strategic Plan

Moffat County Local Marketing District

Mission

The Moffat County Local Marketing District (MCLMD) will support, enhance and encourage initiatives that create economic diversification, development, and stability for Moffat County as it transitions from a coal reliant community. This will include, but is not limited to, the promotion of Moffat County as a premier recreation and tourism destination.



Background

The MCLMD board continues to maintain our key stakeholder partnerships with Moffat County Tourism Association (MCTA), Craig Chamber of Commerce, City of Craig, Moffat County, and the Town of Dinosaur.

All these entities are vested in the future success of Moffat County. With the reality of a significant reduction in coal generated electricity and mining now upon us; it is imperative that all stakeholders recognize the urgency of creating and sustaining a diverse economy and expedite efforts to achieve this paradigm shift. As MCLMD plans for 2026, it presents a strategic plan with two options. The results of the November 2025 election will determine which 2026 Strategic Plan is implemented.

For 2025, the YTD revenue through August 31, 2025, is \$216,536.02. Using a four-year average for the months of September through December, the **projected** revenue for 2025 is \$347,574.13. If this projection holds true, yearend revenue will be slightly higher year-over-year 2024 v. 2025. While the projected revenue for 2025 is \$347,000, the MCLMD is using a conservative estimate of budgeted revenue of \$300,000 for our 2026 budget year, slightly higher than the \$292,500 used for 2025. This conservative estimate reflects possible reduction in hunting season traffic due to the winter kill experienced during the 2022/23 winter with hunters not returning to the area after unsuccessful hunts in 2024 coupled with current drought conditions. The estimate also reflects possible future recessionary conditions in 2026 and forecasted reduction in foreign travel.

If historic averages are correct, the yearend lodging tax revenue should be at or above the 2025 budget of \$300,000. For 2025, MCLMD allocated a significant portion of its budget, \$108,000, to existing events in Moffat County. These events ranged from summer events such as the Whittle the Wood and the Balloon Festival. Other events included the Colorado High School Rodeo finals, Coal Mountain Skijoring, Dinosaur Stone Age Stampede, and festivals orchestrated by the Downtown Business Association.

MCLMD continues to be limited in how tax revenue can be used to further our strategic plan. This limitation illustrates the need for all municipal entities working together to steward economic development into projects that are tangible and deliverable to the citizens of Moffat County.

2026 Strategic Plan A – Measure 6A Is Not Renewed

If measure 6A is not passed by Moffat County voters, the MCLMD will expedite the allocation of any remaining funds as specified in Article 25 Sections 29-25-101 through 29-25-118 of the Colorado Revised Statutes for Local Marketing Districts. The focus will be to allocate all remaining funds per the strategic goals outlined in the 2026 Strategic Plan

2026 Strategic Plan B – Measure 6A Is Passed / Renewed

The 2026 Strategic Plan will focus on our Cornerstone Projects while continuing to assist with funding events to draw tourists to Moffat County. The MCLMD will continue to uphold the will of the voters to implement a plan to diversify and develop the Moffat County economy, and to effectively promote its physical attributes. We expect that the Ex Officio Board be constructive

and critical in its review of this plan. The MCLMD will use this feedback to evaluate the strengths and weaknesses of this plan.

For 2026, the MCLMD strategic plan will be focused on four areas. Those areas include, 1.) Economic Development / Diversification; 2.) Community Marketing / Promotion; 3.) Cornerstone Projects.; and 4.) Event Support. This plan will be governed by C.R.S. 29-25-101-118. This plan will also be inspired by collaboration between MCLMD, MCTA, and the Visitor's Center (both Craig and Dinosaur) and other governmental entities as necessary. Input will also be solicited from the Craig Chamber of Commerce, Downtown Business Association, and community members for the collaboration on other projects that will promote Moffat County and develop its economy.

Economic Development Diversification

1. Moffat County faces the reality that three major employers will have shut down operations or significantly scaled back their operations starting in the fall of 2025, and in earnest by the end of 2028. MCLMD will support any efforts to identify alternative uses for our natural resources or industries that can capitalize on the infrastructure already created by such entities. Economic development also includes, but is not limited to, the expansion of existing businesses and programs to develop and encourage start-up businesses. MCLMD will also assist in other strategies designed to diversify and stabilize our local economy. Strengthening the economy also includes community development. The MCLMD will be an active participant in the discussion of community housing, regional transportation, and the Just Transition initiatives.

Community Marketing

1. MCLMD sees the need for an effective promotion of Moffat County, not only for recreation but also to attract businesses. The opportunity to promote various economic opportunity zones and development projects is time sensitive. MCLMD will assist in any way possible to assist in reaching potential developers and investors.
2. (*Holdover Goal from 2023, 2024, and 2025 Plan*) MCLMD will begin a campaign to gain recognition for the contributions we make to economic expansion and diversification; support for local events; and other programs promoting tourism and our community. This includes but is not limited to 'Big Check' presentations for projects the MCLMD supports; creating an Annual Report; quarterly ads (either print or on social media); consistent updates to stakeholder partners; and overall marketing.

3. MCLMD will allocate funds to support community events. Funds will also be allocated to events, initiatives, and organizations that capitalize on the natural resources existing in Moffat County. These funds will be allocated with stipulations that each event, initiative, and organization will be evaluated based on its role in community development, number of visitors attracted, depth of business plan, financial viability, and how the event correlates to Moffat County's future vision. Special events should enhance community development. These events should also utilize data to evaluate their event's ability to draw outside visitors and how to determine how to increase participation through focused marketing efforts.
4. Provide financial support to the Moffat County Visitor's Center subject to a review of a detailed and complete financial information regarding operating expenses and revenues.
5. Provide a consistent and predictable funding process for event funding. This entails having one grant request session for existing events. The deadline for funding requests will be December 31, 2025. MCLMD will entertain requests for new events as they are received.

Cornerstone Projects for 2026

1. **Economic Development** – Provide financial support for economic development initiatives as presented by various local organizations and community individuals focused on looking forward to the economic diversification of Moffat County. These initiatives may include, but are not limited to, start-up businesses, business plan competitions, expansion of existing businesses, and resources for usability analysis of Moffat County resources. Also, providing resources and tools for those seeking funding to properly develop viable business plans and budgets to create sustainable local business.
2. **Community Marketing / Attraction** – Financially support efforts to support and promote events, initiatives, and organizations.
3. **Annual Report** – MCLMD will provide an annual report to key partners and the community highlighting board accomplishments through the utilization of Lodging Tax Revenue.
4. **Support of Recreational Opportunities** – Place an emphasis on events, initiatives, and organizations that capitalize on Moffat County's natural resources.

2026 Budget Strategy

Based on the 2026 strategic plan and objectives listed above, the LMD Board proposes to amend the budget to reflect the following allocation strategy.

- Estimated 2026 Lodging Tax Revenue: \$300,000 (*\$292,500 in 2025*)
- Financial Support for up to \$107,500 for projects and initiatives which align with our Cornerstone projects. (*\$100,000 in 2025*)
- Financial support up to \$82,500 for existing events (*\$82,500 in 2025*)
- Financial support up to \$5,000 for MCLMD operational expenses (*\$10,000 in 2025*)
- Financial support up to \$10,000 for new events (*\$15,000 in 2025*)
- Financial support up to \$20,000 for Colorado High School Finals Rodeo (*\$20,000 in 2025*)
- Financial support up to \$75,000 for Strategic Partners (*\$75M in 2025*)
- MCLMD earmarks \$348,172.19 of historic, present, and future revenue for cornerstone projects, and new / emerging initiatives and/or projects emerging in 2026 and requesting MCLMD funds, subject to MCLMD's statutory funding guidelines. This amount is based on the projected unencumbered cash as of August 31, 2025 plus 5yr average of historical revenue collected for September, October, November, and December; less the two grants awarded at the September 11, 2025, MCLMD meeting. The below table summarizes these calculations.

Unencumbered Cash Balance as of 8/31/2025	\$ 261,750.22
Add 5 yr average revenue collected - September	\$ 16,873.01
Add 5 yr average revenue collected - October	\$ 15,986.93
Add 5 yr average revenue collected - November	\$ 84,075.41
Add 5 yr average revenue collected - December	\$ 14,102.76
Less Artisan Market Request approved 9/11/25	\$ (4,000.00)
Less Woodybury Pickleball Project approved 9/11/25	\$ (40,616.14)
Estimated Unencumbered Cash Balance 12/31/2025	\$ 348,172.19

- This creates total possible budget expenditures of 648.172.19 (*\$348,172.19 identified above plus the \$300,000 estimated 2026 budget*).

**Moffat County Local Marketing District
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	481,971	335,742	292,500	292,500	-
Specific Ownership Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interest	-	-	-	-	-
Transfer In	-	-	-	-	-
Fund Balance Used	-	-	124,270	447,454	447,454
Total Sources of Funds	\$ 481,971	\$ 335,742	\$ 292,500	\$ 416,770	\$ 447,454
Uses of Funds:					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	\$ 237,002	\$ 687,638	\$ 292,500	\$ 416,770	\$ 447,454
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 237,002	\$ 687,638	\$ 292,500	\$ 416,770	\$ 447,454
Annual Net Activity	\$ 244,970	\$ (351,896)	\$ 0	\$ (0)	\$ -
Cumulative Balance:					
Beginning Fund Balance	\$ 678,650	\$ 923,620	\$ 571,724	\$ 571,724	\$ 447,454
Change in Fund Balance	244,970	(351,896)	-	(124,270)	(447,454)
Ending Fund Balance	\$ 923,620	\$ 571,724	\$ 571,724	\$ 447,454	\$ (0)
Fund Balance Designations:					
Restricted					
Marketing Promotion	\$ 923,620	\$ 571,724	\$ 571,724	\$ 447,454	\$ (0)

Moffat County Local Marketing District Revenues

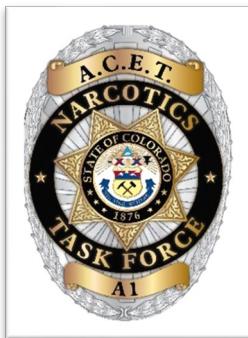
ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
55500005	41006	LOCAL MARKETING DISTRICT TAX	481,971	335,742	292,500	292,500	0
		Sales Taxes:	481,971	335,742	292,500	292,500	0
55500005	45001	MISCELLANEOUS	0	0	0	0	0
		Miscellaneous:	0	0	0	0	0
		Total Revenue:	481,971	335,742	292,500	292,500	0

Moffat County Local Marketing Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Budget	2026 Budget
55500005	50050	CONTRACT LABOR	0	0	0	0	0
		Personnel Expenditures:	0	0	0	0	0
			0	0	0	0	0
55500005	51015	LEGAL SERVICES	0	0	0	0	0
55500005	54042	OFFICE SUPPLIES	0	0	0	0	0
55500005	54049	POSTAGE	0	0	0	0	0
55500005	54045	OPERATING SUPPLIES	794	0	0	0	5,000
55500005	53046	TRAVEL	0	0	0	0	0
55500005	53018	INSURANCE	1,893	1,743	1,893	1,529	1,530
55500005	54051	PROJECTS & DEVELOPMENT	1,256	255,919	75,000	65,000	75,000
55500005	51018	OTHER PROFESSIONAL SERVICES	150	156	0	160	0
55500005	51027	MARKETING	0	4,000	6,000	3,777	0
55500005	58007	EVENT FUNDING	117,848	191,576	107,500	107,328	112,500
55500005	54038	MISCELLANEOUS	1,000	0	2,107	0	0
55500005	54022	ECON DEVLOP/DIVERSE PROJECT:	114,061	234,244	100,000	238,976	253,424
		Operating Expenditures:	237,002	687,638	292,500	416,770	447,454
		Expenditure Total:	237,002	687,638	292,500	416,770	447,454

ACET

All Crimes Enforcement Team



Moffat County Sheriff: Chip McIntyre

Phone: 970 826 2310

Email: cmclntyre@sheriff.moffat.co.us

All Crimes Enforcement Team, Board of Executive Directors

- Moffat County Sheriff
- Routt County Sheriff
- Steamboat Springs Police Chief
- Craig Police Chief
- Hayden Police Chief
- 14th Judicial District Attorney

Mission Statement:

ACET will work collaboratively with agencies across our area of operation in an effort to minimize and impacts of narcotics and crime on the citizens we serve.

Purpose of Department:

The multi-jurisdictional team, ACET, was formed to combat the availability of street-level narcotics across Moffat and Routt counties. Investigators assigned to ACET commit themselves to identifying and dismantling drug trafficking organizations as well as identifying street-level distributors. ACET will assist the participating agencies by providing them with intelligence concerning drug trafficking as well as secondary crimes that are commonly associated with drug use.

**All Crimes Enforcement Teams
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	82,500	82,500	82,500	82,500	-
Charges for Services	964	1,072	1,000	721	300
Miscellaneous	-	-	-	-	-
Interest	-	-	-	-	-
Transfer In	-	-	-	-	-
Fund Balance Used	-	-	620	-	86,820
Total Sources of Funds	\$ 83,464	\$ 83,572	\$ 84,120	\$ 83,221	\$ 87,120
Uses of Funds:					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	\$ 49,373	\$ 44,683	\$ 84,120	\$ 45,228	\$ 87,120
Capital Outlay	\$ 385	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 49,758	\$ 44,683	\$ 84,120	\$ 45,228	\$ 87,120
Annual Net Activity	\$ 33,707	\$ 38,890	\$ -	\$ 37,993	\$ 0
Cumulative Balance:					
Beginning Fund Balance*	\$ 196,138	\$ 229,845	\$ 268,735	\$ 268,735	\$ 306,728
Change in Fund Balance	33,707	38,890	(620)	37,993	(86,820)
Ending Fund Balance	\$ 229,845	\$ 268,735	\$ 268,115	\$ 306,728	\$ 219,908
Fund Balance Designations:					
Restricted	\$ 229,845	\$ 268,735	\$ 268,115	\$ 306,728	\$ 219,908

*Fund Balance forwarded from current fiscal agent to County as fiscal agent for ACET Board.

All Crime Enforcement Teams Revenues

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
24500002	43900	CITY OF CRAIG	0	0	0	0	0
24500002	43904	MOFFAT CO DISTRICT ATTORNEY	8,000	8,000	8,000	8,000	0
24500002	43905	ROUTT COUNTY	8,000	8,000	8,000	8,000	0
24500002	43906	HAYDEN POLICE DEPT	2,500	2,500	2,500	2,500	0
24500002	43907	STEAMBOAT SPGS POLICE DEPT	16,000	16,000	16,000	16,000	0
24500002	43908	CRAIG POLICE DEPT	16,000	16,000	16,000	16,000	0
24500002	43909	MOFFAT CO SHERIFF OFFICE	16,000	16,000	16,000	16,000	0
24500002	43910	ROUTT CO SHERIFF OFFICE	16,000	16,000	16,000	16,000	0
		Intergovernmental:	82,500	82,500	82,500	82,500	0
		Sales Taxes:	0	0	0	0	0
24500002	44011	FINES AND COLLECTIONS	964	1,072	1,000	721	300
		Charges for Services:	964	1,072	1,000	721	300
24500002	45001	MISCELLANEOUS	0	0	0	0	0
		Miscellaneous:	0	0	0	0	0
24500002	47001	INTEREST EARNED	0	0	0	0	0
		Interest:	0	0	0	0	0
		Total Revenue:	83,464	83,572	83,500	83,221	300

All Crime Enforcement Team Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
55500005	50050	CONTRACT LABOR	0	0	0	0	0
		Personnel Expenditures:	0	0	0	0	0
24500002	51018	OTHER PROFESSIONAL SERVICES	0	31	1,080	0	4,080
24500002	52027	LEASING	10,125	9,995	12,000	10,200	12,000
24500002	52035	REPAIRS AUTO	88	1,466	1,500	84	2,500
24500002	52037	REPAIRS EQUIP/MAINT	406	0	3,500	0	3,500
24500002	52043	UTILITIES	720	270	2,340	90	2,340
24500002	53009	DUES & MEETINGS	3,416	1,268	8,000	0	8,000
24500002	53010	EDUCATION	1,697	1,400	7,500	3,075	7,500
24500002	53042	TELEPHONE	5,069	3,970	5,700	5,063	5,700
24500002	53046	TRAVEL	17,282	3,484	25,000	10,383	9,000
24500002	54037	MISC EQUIPMENT	8,508	13,170	10,000	1,997	15,000
24500002	54042	OFFICE SUPPLIES	360	323	2,000	368	2,000
24500002	54045	OPERATING SUPPLIES	1,428	9,295	5,000	13,533	15,000
24500002	54049	POSTAGE	274	10	500	437	500
		Operating Expenditures:	49,373	44,683	84,120	45,228	87,120
24500002	60011	EQUIPMENT MISCELLANEOUS	385	0	0	0	0
24500002	60014	EQUIPMENT VEHICLES	0	0	0	0	0
		Capital Expenditures:	385	0	0	0	0
		Expenditure Total:	49,758	44,683	84,120	45,228	87,120



Capital Improvement Program

The Capital Improvement Program (CIP) is a multi-year planning tool to identify and implement the County's short-term and long-term capital needs.

The CIP is the result of significant collaboration between the following departments: Development Services, Facility Maintenance, Fairgrounds, Landfill, Parks & Recreation, Road and Bridge, Weed & Pest, Information Technology Department, and the Finance Department, and also reflects input from other County departments. The commendable work of all parties is reflected in the CIP.

2026 Capital Improvement Plan

The 2026 CIP includes improvements in six categories of projects:

- Equipment/Vehicle Replacement \$1,906,670
- Facility Improvements \$5,506,855
- Airport Maintenance \$482,000
- Road Maintenance \$1,060,000
- Technology Improvements \$35,800
- Landfill Maintenance \$100,000

The County's 2026 CIP includes a total of \$9,091,325 million. This amount is a decrease of \$3,976,571 from the 2025 budget figure of \$13,067,896. This decrease is mainly from utilizing the county's new lease program and the Fairgrounds Capital Project.

Category	2025 Rollover	2026	2027-2028	2029-2030
EQUIPMENT/VEHICLE REPLACEMENT	\$ 300,000	\$ 1,606,670	\$ 4,232,770	\$ 6,530,599
FACILITY IMPROVEMENTS	\$ 4,701,656	\$ 805,199	\$ 605,798	\$ 505,798
AIRPORT MAINTENANCE	\$	\$ 482,000	\$	\$
LANDFILL MAINTENANCE	\$	\$ 100,000	\$	\$
ROAD MAINTENANCE	\$	\$	\$	\$
Preventative Maintenance	\$	\$	\$	\$ 40,000
Asphalt Projects	\$	\$ 500,000	\$	\$
Asphalt Reconstruction	\$	\$	\$	\$
Bridge Repair/Replacement	\$	\$ 560,000	\$	\$ 25,000
TOTAL ROAD MAINTENANCE	\$ -	\$ 1,060,000	\$	\$
TECHNOLOGY IMPROVEMENTS	\$	\$	\$	\$
Computer Rotation	\$	\$ 35,800	\$ 22,800	\$ 22,800
TOTAL TECHNOLOGY IMPROVEMENTS	\$ -	\$ 35,800	\$ 22,800	\$ 22,800
GRAND TOTALS	\$ 5,001,656	\$ 4,089,669	\$ 4,861,368	\$ 7,059,197

2026 Includes costs for specific projects, while future years only reflect estimated costs. Actual costs in future years are based on CIP projections according to current asset costs.

Road Maintenance

The objective of the Road and Bridge Department is to provide and maintain a safe and adequate road system for the unincorporated areas of Moffat County. In addition to general maintenance, this budget includes the cost of engineering, construction, and maintenance of the 1,700 miles of the County Road system. The Department's activities include: street overlays, replacement of signs, culverts, and cattle guards, road surface maintenance, chip seals, patching, shoulder repairs, removal of roadside debris, storm patrol, storm cleanup, and providing requested service to other County departments.

Overview of the 2026 CIP

The County's Capital Improvement Program (CIP) is a multi-year planning tool to identify and implement short-term and long-term capital needs. Capital projects included in the CIP include acquisitions, additions, improvements, and non-routine maintenance to County-owned facilities and roads that generally equal or exceed \$25,000 and have a useful life of at least five years. In addition, the plan also includes capital equipment and vehicle replacements that equal or exceed \$5,000 and have a useful life of at least two years.

In order to maintain assets at a level adequate to protect the county's capital investment and to minimize future maintenance and replacement costs, the CIP plan provides guidance in the capital replacement rotation and capital improvement needs according to 10-year projections and will be updated and adopted on an annual basis.

Facility Improvements Projects

These capital investments help ensure safe and appropriate facilities for County employees and the public. These facilities include the Courthouse, Public Safety Center, Road and Bridge Offices and Shops, Libraries, Community Centers, and parks and open space facilities. The 2025 CIP shows funding for facilities from county funds or from Conservation Trust Funds. The County-owned mineral revenue is being designated as follows per Resolution 2006-137 Designation of Revenue in Capital Projects Fund:

- 15% of the revenue for Courthouse Expansion/Major Renovations
- 15% of the revenue for Senior Housing Improvements/Addition
- 25% of the revenue for a multi-use building at the Fairgrounds
- 45% of the revenue for yet to be determined capital improvements
-

As of the end of 2026, these categories have the following estimated balances:

- Courthouse Expansion/Major Renovations \$201,723
- Senior Housing Improvements/Addition \$746,606
- Multiuse Building at Fairgrounds \$1,180,290
- Yet to be Determined Capital Improvements \$154,090

Equipment/Vehicle Replacement

Equipment/Vehicle Replacement

It is Moffat County's goal to continue to maintain our equipment and vehicles to ensure employee safety as well as improved efficiency. The replacement schedule for equipment and vehicles varies by department, type of equipment, and usage. Developmental Services also works with Departments to research the best value for Equipment Purchases and, if needed, prepares the bid process.

Fleet Management Program

Moffat County is implementing a partnership with Enterprise to lease vehicles. This program is not your standard lease option, like a consumer lease. Moffat County is still purchasing the vehicles, and at the end of the 5-year term, we own them. Moffat County is also able to utilize the buying power of Enterprise, which affords us the ability to order the vehicle to our specs. The Enterprise team is also managing our fleet by analyzing the value of each vehicle at any given time, and if there is a high resale value for our vehicle, we have the option to have it sold, and all profits from the vehicle will go towards the vehicle that replaces it, which in turn will lessen the price of the next vehicle. Approximately \$30,000 per vehicle will be saved per year.

Due to the struggles with revenue shortfalls and capital improvement needs, a 10-year Capital Improvement Plan (CIP) has been developed to address vehicle and equipment rotation, along with building improvements. Typically, a CIP is built on a rotation basis, such as vehicles rotate every 5 years or 100,000 miles. The CIP for Moffat County is based on scoring mechanisms to identify the highest replacement need from usage. For example, an older vehicle that may have

low miles due to in-town use may not be a high need for replacement and will stay on the rotation until the mileage and condition of the vehicle are scored for the highest replacement need.

Summary of Proposed Equipment/Vehicle Replacements

Equipment/Vehicle Description	2025		2026	2027-2028		2029-2030	
	Rollover	\$		\$	\$	\$	\$
Airport Utility Vehicle	\$	\$	\$	\$	9,900	\$	\$
Airport Fund Sub-Total	\$	-	\$	-	\$	-	\$
Cemetery Mower	\$	\$	\$	29,000	\$	20,000	\$
Cemetery Pickups (Lease Payments)	\$	\$	\$	54,000	\$	54,000	\$
Cemetery Utility Vehicles	\$	\$	\$	\$	15,000	\$	15,000
Cemetery Tractor	\$	\$	\$	\$	\$	45,000	\$
Cemetery Skid Steer	\$	\$	\$	\$	65,000	\$	\$
Commissioners Vehicles (Lease Payments)	\$	\$	\$	35,000	\$	70,000	\$
Coroner Vehicles	\$	\$	\$	\$	17,500	\$	\$
Development Services Vehicles (Lease Pymnts)	\$	\$	\$	9,000	\$	18,000	\$
Emergency Management Vehicle	\$	\$	\$	\$	45,000	\$	\$
Emergency Management Utility Vehicle	\$	\$	\$	\$	20,000	\$	35,000
Extension Vehicle (Lease Payments)	\$	\$	\$	\$	54,000	\$	54,000
Fairgrounds Ground Tool	\$	\$	\$	22,000	\$	\$	\$
Fairgrounds Mower	\$	\$	\$	38,000	\$	\$	\$
Fairgrounds Pickups and Lease Payments	\$	\$	\$	56,000	\$	\$	36,300
Fairgrounds Tool cats	\$	\$	\$	\$	53,000	\$	\$
Fairgrounds Tractors	\$	\$	\$	110,000	\$	37,000	\$
Facilities Pickups (Lease Payments)	\$	\$	\$	15,000	\$	75,000	\$
Facilities Miscellaneous Equip	\$	\$	\$	\$	10,000	\$	65,000
Maybell Ambulance Wheeled Coach Replacemen	\$	\$	\$	\$	93,500	\$	\$
Maybell Park Vehicle (Lease Payments)	\$	\$	\$	\$	34,000	\$	34,000
Parks & Rec Mower	\$	\$	\$	\$	70,000	\$	35,000
Parks & Rec Pickup (Lease Payments)	\$	\$	\$	\$	30,000	\$	30,000
Parks & Rec Striper / Groomer	\$	\$	\$	\$	35,000	\$	10,000
Parks & Rec Utility Vehicle	\$	\$	\$	\$	\$	60,000	\$
Pest Management Foggers	\$	\$	\$	\$	20,000	\$	\$
Pest Management ATVs	\$	\$	\$	\$	15,000	\$	30,000
Pest Management Pickups (Lease Payments)	\$	\$	\$	15,000	\$	45,000	\$
Pest Management Sprayers	\$	\$	\$	9,000	\$	12,000	\$
Pest Management Utility Vehicles	\$	\$	\$	\$	30,000	\$	30,000
Pest Management Tracks for Argo	\$	\$	\$	\$	\$	28,000	\$
Pest Management Trailers	\$	\$	\$	15,000	\$	\$	\$
Sheriff Snowmobile	\$	\$	\$	\$	15,000	\$	\$
Sheriff Trailer	\$	\$	\$	\$	\$	15,000	\$
Sheriff Vehicles (Lease Payments)	\$	\$	105,000	\$	300,000	\$	900,000
Sheriff BodyCam & Hardware	\$	\$	30,199	\$	30,199	\$	30,199
General Fund Sub-Total	\$	-	\$	542,199	\$	1,283,199	\$
	\$	\$	\$	\$	\$	\$	\$
Pickups and Vans	\$	\$	\$	305,671	\$	305,671	\$
Tractor Trucks	\$	\$	\$	240,000	\$	950,000	\$
Motor Graders	\$	\$	\$	395,000	\$	790,000	\$
Loaders & Backhoes	\$	\$	\$	\$	450,000	\$	850,000
Water Trucks	\$	\$	\$	\$	\$	370,000	\$
Trailers	\$	\$	\$	\$	95,000	\$	80,000
Dozers	\$	300,000	\$	\$	\$	450,000	\$
Misc. Equipment	\$	\$	85,000	\$	135,000	\$	360,000
Crusher Equipment	\$	\$	\$	\$	\$	690,000	\$
Road & Bridge Fund Sub-Total	\$	300,000	\$	1,025,671	\$	2,725,671	\$
	\$	\$	\$	\$	\$	\$	\$

Summary of Proposed Equipment/Vehicle Replacements (Continued)

Equipment/Vehicle Description	2025 Rollover	2026		2027-2028		2029-2030	
Landfill Pickup(s)	\$ -	\$	\$	\$	\$	72,600	\$
Landfill Slow grinder	\$ -	\$	\$	\$	\$	\$	\$
Landfill Fund Sub-Total	\$ -	\$	-	\$	-	72,600	\$
Passenger Van / SUV (Lease Payments)	\$ -	\$	\$	\$	\$	\$	\$
Seniors Fund Sub-Total	\$ -	\$	9,000	\$	118,000	\$	118,000
Transport Vehicle (Lease Payments)	\$ -	\$	\$	\$	\$	\$	\$
Jail Fund Sub-Total	\$ -	\$	15,800	\$	40,000	\$	76,500
Vehicle(s) Replacement (Lease Payments)	\$ -	\$	\$	\$	\$	\$	\$
Human Service Fund Sub-Total	\$ -	\$	14,000	\$	56,000	\$	84,000
		300,000		1,606,670		4,232,770	
						6,530,599	

Facility Improvements

FACILITY IMPROVEMENTS

The County Grounds & Building Department is responsible for all building and space maintenance for County buildings. In total, the department maintains 39,625 sq. ft. of buildings. The Development Services Department examines facilities throughout the county, determines requirements for improvements, and makes recommendations to Department Heads and Commissioners for upcoming needs. Funding in future fiscal years is indicated for planning purposes only and is subject to available funding and approval by the Board of County Commissioners.

Summary of Proposed Facility Improvements

Facility Improvement Description	2025 Rollover	2026		2027-2028		2029-2030	
Craig-Moffat Airport Improvements	\$ 4,000	\$ 482,000	\$	\$	\$	\$	\$
Airport Fund Sub-Total	\$ 4,000	\$ 482,000	\$	-	\$	-	\$
Facility Contingency	\$ -	\$	\$	\$	\$	\$	\$
Sheriff Equipment	\$ -	\$ 50,000	\$	\$ 100,000	\$	\$ 100,000	\$
Cemetery Improvements	\$ -	\$ 33,199	\$	\$ 66,398	\$	\$ 66,398	\$
County Fairgrounds Improvements	\$ -	\$ 12,000	\$	\$	\$	\$	\$
Sherman Youth Camp Generator	\$ -	\$ 85,000	\$	\$	\$	\$	\$
Sherman Youth Camp Building	\$ 9,000	\$	\$	\$	\$	\$	\$
Loudy Simpson Ballfield Improvements	\$ 180,187	\$	\$	\$	\$	\$	\$
Loudy Simpson Irrigation Zones	\$ 70,000	\$ 200,000	\$	\$	\$	\$	\$
General Fund Sub-Total	\$ 259,187	\$ 560,199	\$	\$ 166,398	\$	\$ 166,398	\$

Summary of Proposed Facility Improvements (Continued)

	\$	\$	\$	\$	\$	\$
Landfill Mulch	\$	\$	\$	\$	\$	\$
Landfill New Cell	\$	\$	\$	\$	\$	\$
Landfill Sub-Total	\$	\$	\$	\$	\$	\$
Courthouse Improvements	\$	\$	\$	\$	\$	\$
Fairgrounds Improvements	\$	\$	\$	\$	\$	\$
Fairground Bathhouse Restroom Remodel	\$	\$	\$	\$	\$	\$
Treasurer Software upgrade	\$	\$	\$	\$	\$	\$
Finance Accounting System Upgrade	\$	\$	\$	\$	\$	\$
Loudy Simpson Caretaker House	\$	\$	\$	\$	\$	\$
Capital Fund Sub-Total	\$	\$	\$	\$	\$	\$
Loudy Simpson Tree Replacement	\$	\$	\$	\$	\$	\$
Conservation Trust Fund Sub-Total	\$	\$	\$	\$	\$	\$
Lease Purchase Fund Sub-Total	\$	\$	\$	\$	\$	\$
Library Fund Sub-Total	\$	\$	\$	\$	\$	\$
MWWTF Improvements	\$	\$	\$	\$	\$	\$
Maybell Waste Water Treatment Fund Sub-T	\$	\$	\$	\$	\$	\$
Fencing	\$	\$	\$	\$	\$	\$
Interior Locks Replacement	\$	\$	\$	\$	\$	\$
Parking Lot Repair	\$	\$	\$	\$	\$	\$
Roof Top Units	\$	\$	\$	\$	\$	\$
Jail Fund Sub-Total	\$	\$	\$	\$	\$	\$
Component Unit Various Projects	\$	\$	\$	\$	\$	\$
Component Unit Sub-Total	\$	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$	\$
	4,701,656	805,199	605,798	605,798	505,798	505,798



Memorial Regional Health



**Memorial Regional Health
Memorial Regional Health Board of Trustees**
750 Hospital Loop
Craig, CO 81625
970 824 9411
info@memorialrh.org

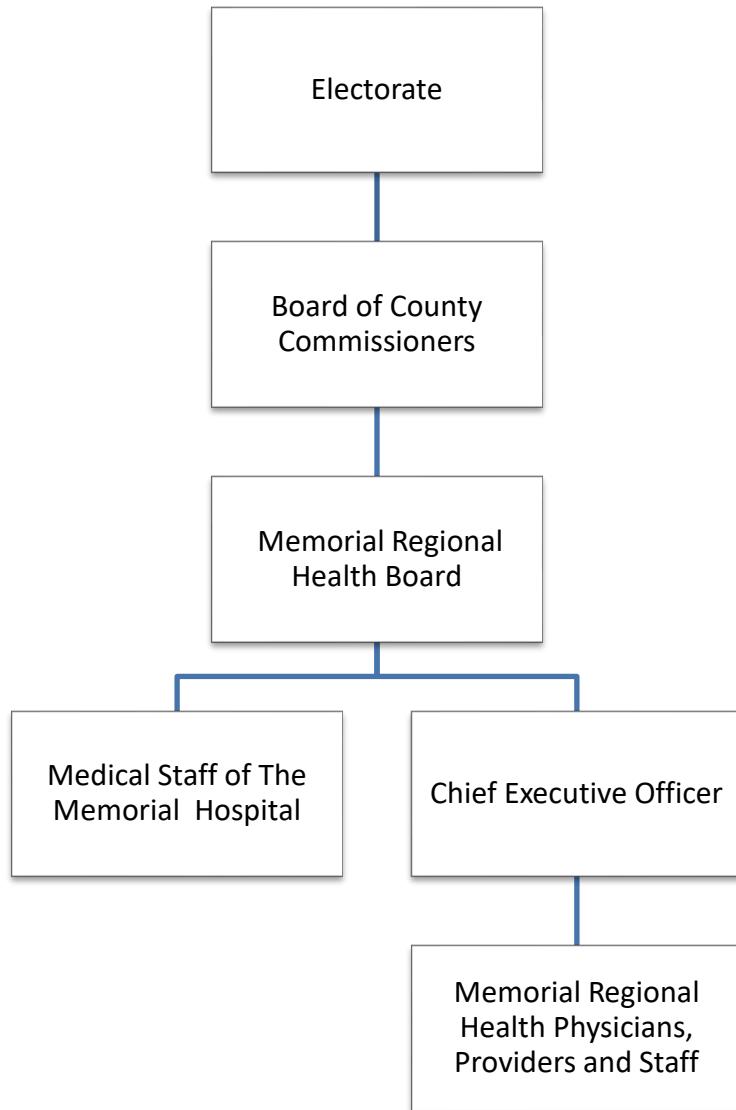
Purpose of Department:

Memorial Regional Health includes a 25-bed hospital, multi-specialty medical clinics located in Craig and Steamboat, and a rehabilitation center located in and focused on caring for the residents of Northwest Colorado.

Following a vote of the people to support a new hospital, MRH opened a new 25-bed hospital in 2009. In September of 2019, MRH consolidated most of the medical practices, providers, and services into the newly constructed medical office building located adjacent to the hospital.

At MRH, we pride ourselves on taking care of you like family. Many of you know our staff not only as healthcare experts, but as friends and neighbors as well. We are dedicated to helping you, personally, reach optimum health, and to increasing the health of our community as a whole. Together, we're stronger. When you choose MRH, you choose Craig.

The Memorial Regional Health Organizational Chart



**The Memorial Hospital
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ 1,256,303	\$ 1,230,035	\$ 1,198,792	\$ 1,198,792	\$ 1,287,671
Sales Tax	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	67,123,348	81,544,184	86,668,999	86,668,999	86,115,801
Miscellaneous	2,493,454	2,351,159	2,102,958	2,102,958	2,594,401
Interest	(12,379)	15,209	100	100	(5,000)
Transfer In	-	-	-	-	-
Fund Balance Used	-	-	-	-	-
Total Sources of Funds	\$ 70,860,726	\$ 85,140,587	\$ 89,970,849	\$ 89,970,849	\$ 89,992,873
Uses of Funds:					
Personnel	\$ 31,441,384	\$ 36,847,673	\$ 40,087,608	\$ 40,087,608	\$ 44,359,560
Operating	\$ 37,731,431	\$ 40,825,003	\$ 45,315,186	\$ 45,315,186	44,576,642
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 69,172,815	\$ 77,672,676	\$ 85,402,794	\$ 85,402,794	\$ 88,936,202
Annual Net Activity	\$ 1,687,911	\$ 7,467,911	\$ 4,568,055	\$ 4,568,055	\$ 1,056,671
Cumulative Balance:					
Beginning Fund Balance	\$ 5,747,037	\$ 7,434,949	\$ 14,902,860	\$ 14,902,860	\$ 19,470,915
Change in Fund Balance	1,687,911	7,467,911	4,568,055	4,568,055	1,056,671
Ending Fund Balance	\$ 7,434,949	\$ 14,902,860	\$ 19,470,915	\$ 19,470,915	\$ 20,527,586
Fund Balance Designations:					
Assigned					
County Hospital	7,434,949	14,902,860	19,470,915	19,470,915	20,527,586

The Memorial Hospital Revenues

Account Number & Title	2023	2024	2025	2025	2026
	Actual	Actual	Budget	Estimate	Budget
TAXES CURRENT PROPERTY	1,256,303	1,230,035	1,198,792	1,198,792	1,287,671
Property Taxes:	1,256,303	1,230,035	1,198,792	1,198,792	1,287,671
COUNTY SALES & LEASE			-	-	-
Intergovernmental:	-	-	-	-	-
CHARGES - PATIENT	127,821,273	153,342,999	166,231,512	166,231,512	170,357,668
DEDUCTIONS	(60,697,925)	(71,798,815)	(79,562,513)	(79,562,513)	(84,241,867)
Charges for Services:	67,123,348	81,544,184	86,668,999	86,668,999	86,115,801
OTHER FEDERAL GRANTS	-	-	-	-	-
OTHER	2,464,941	2,323,679	2,087,958	2,087,958	2,539,401
CONTRIBUTIONS	28,513	27,480	15,000	15,000	5,000
ADJUST INVESTMENTS TO MARKET	-	-	-	-	50,000
Miscellaneous:	2,493,454	2,351,159	2,102,958	2,102,958	2,594,401
INTEREST	(12,379)	15,209	100	100	(5,000)
Interest:	(12,379)	15,209	100	100	(5,000)
Total Revenue:	70,860,726	85,140,587	89,970,849	89,970,849	89,992,873

The Memorial Hospital Expenditures

Account Number & Title	2023	2024	2025	2025	2026
	Actual	Actual	Budget	Estimate	Budget
SALARIES & FRINGE	31,441,384	36,847,673	40,087,608	40,087,608	44,359,560
Personnel Expenditures:	31,441,384	36,847,673	40,087,608	40,087,608	44,359,560
OPERATING	29,551,176	32,536,820	41,684,148	41,684,148	38,351,528
INTEREST & AMORTIZATION	1,638,207	1,859,864	1,765,122	1,765,122	1,684,161
DEPRECIATION	4,306,686	5,456,167	929,908	929,908	3,607,111
LOSS ON INVESTMENT	2,235,362	972,152	936,008	936,008	933,842
COST OF ISSUANCE	0	0	0	0	0
Operating Expenditures:	37,731,431	40,825,003	45,315,186	45,315,186	44,576,642
CAPITAL OUTLAY	0	0	0	0	0
Capital Expenditures:	0	0	0	0	0
Expenditure Total:	69,172,815	77,672,676	85,402,794	85,402,794	88,936,202

Housing Authority



Sunset Meadows I



Sunset Meadows II

**Housing Authority
The Housing Authority Board
Sunset Meadows I
633 Ledford Street
Phone: 970 824 3660
Craig, CO 81625**

Mission Statement:

It is the mission of the Moffat County Housing Authority and its staff to provide a safe, clean, well-maintained, comfortable, and pleasant environment in which senior citizens may actively live while providing quick and conscientious response to tenant needs.

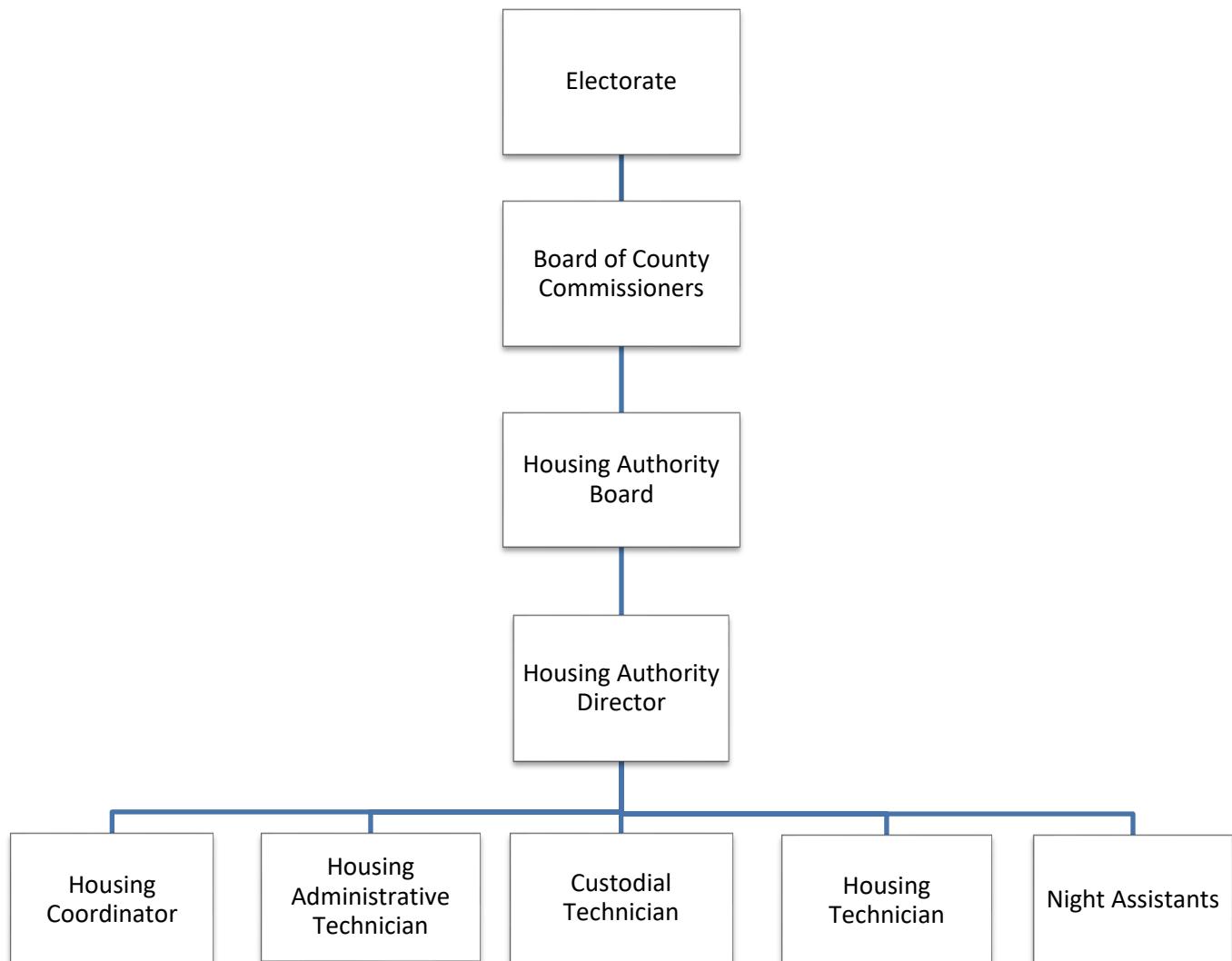
Purpose of Department:

The function of the Moffat County Housing Authority is to provide safe, decent, and sanitary rental housing for primarily low-income senior citizens. In addition, Sunset Meadows serves as a senior center and meeting place for all of Moffat County's senior citizens. Many structured in-house and community activities take place at Sunset Meadows; numerous aimed at enhancing the lives of senior citizens. Additional services include a handicapped accessible bus that provides transportation for seniors in our community. This service is an important link for seniors to vital services such as doctors, hospitals, and grocery stores. Sunset Meadows also provides noon meals for seniors and Meals on Wheels for homebound seniors in the community.

Housing Authority Personnel Schedule

Position Title	FTE
Housing Authority Director	0.75
Housing Administrative Coordinator	1.00
Housing Administrative Technician	0.62
Housing Technician	0.63
Custodial Technician	0.97
Assistant Night Manager	0.36
Total	4.33

Housing Authority Organizational Chart



**Housing Authority
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-
Specific Ownership Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental	486,165	540,130	513,959	513,959	537,846
Charges for Services	436,000	412,892	478,488	501,899	504,829
Miscellaneous	21,157	12,588	7,650	14,957	7,020
Interest	33,187	39,835	11,050	33,568	35,500
Transfer In	-	-	-	-	-
Fund Balance Used			107,714		101,631
Total Sources of Funds	\$ 976,508	\$ 1,005,446	\$ 1,118,861	\$ 1,064,383	\$ 1,186,826
Uses of Funds:					
Personnel	\$ 213,023	\$ 232,861	\$ 309,350	\$ 229,129	\$ 319,600
Operating	539,158	593,098	638,311	604,006	710,526
Capital Outlay	5,514	41,337	171,200	98,611	156,700
Transfers Out	-	-	-	-	-
Total Uses of Funds	\$ 757,695	\$ 867,296	\$ 1,118,861	\$ 931,746	\$ 1,186,826
Annual Net Activity	\$ 218,813	\$ 138,150	\$ -	\$ 132,637	\$ -
Cumulative Balance:					
Beginning Fund Balance	\$ 1,953,933	\$ 2,172,744	\$ 2,310,894	\$ 2,310,894	\$ 2,443,531
Change in Fund Balance	218,813	138,150	(107,714)	132,637	(101,631)
Ending Fund Balance	\$ 2,172,744	\$ 2,310,894	\$ 2,203,180	\$ 2,443,531	\$ 2,341,900
Fund Balance Designations:					
Restricted					
Emergency	-	-	20,000	20,000	20,000
Committed					
60 Days Operating*	302,900	331,730	157,975	138,884	171,722
Assigned					
Subsequent Year's Expenditures	1,869,843	1,979,163	2,025,205	2,284,647	2,150,178

Sunset Meadows I Revenues

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
60000006	43018	FED HUD TENANT ASSIST PAYMENTS	213,779	207,744	224,106	224,106	230,134
60000006	43019	FED CAPITAL/INCENT PERFORMANCE	3,492	45,870	20,000	20,000	20,000
		Intergovernmental:	217,271	253,614	244,106	244,106	250,134
60000006	44004	TENANT RENT	247,214	236,954	252,715	256,443	252,715
60000006	44005	VACANCIES	(22,390)	(20,249)	0	0	0
60000006	44006	TENANT AIR CONDITIONER	2,721	2,748	2,800	2,664	2,800
60000006	44007	TENANT CABLE	6,491	6,573	6,800	11,266	13,164
60000006	44008	BEAUTY SHOP RENT	3,600	3,450	3,600	3,600	3,600
		Charges for Services:	237,636	229,476	265,915	273,972	272,279
60000006	45001	MISCELLANEOUS	0	305	0	2,200	0
60000006	45010	UNCATEGORIZED INCOME	1,989	1,928	2,000	1,081	1,620
60000006	46004	REIMBURSEMENT	2,517	1,700	2,000	0	2,000
60000006	46013	DAMAGE REIMBURSEMENT	11,490	370	300	1,444	300
		Miscellaneous:	15,996	4,303	4,300	4,725	3,920
60000006	47001	INTEREST EARNED	23,977	30,337	10,000	28,459	30,000
60000006	47005	INTEREST EDWARD JONES	1,032	1,124	500	688	500
60000006	47006	INTEREST LPL FINANCIAL	256	271	200	2,247	2,500
		Interest:	25,265	31,732	10,700	31,394	33,000
		Total Revenue	496,167	519,125	525,021	554,197	559,333

Sunset Meadows I Admin Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
60061006	50025	FULL TIME SHARED WAGES	44,340	45,624	51,000	46,010	51,000
60061006	50035	PART TIME SHARED WAGES	0	8,787	0	2,605	3,000
60061006	50042	OVER TIME	0	0	0	0	0
60061006	50046	LEAVE PAID OUT	0	0	0	0	0
60061006	50060	FRINGE BENEFITS	21,707	21,902	29,500	23,087	34,000
60061006	50080	RETIREMENT	2,668	2,737	3,100	2,594	3,100
Personnel Expenditures:			68,715	79,050	83,600	74,296	91,100
60061006	51001	AUDIT SERVICES	4,400	4,760	4,955	6,980	7,200
60061006	52009	COPIER LEASE	1,485	1,929	2,475	2,097	2,475
60061006	53001	ADVERTISING	7,818	1,978	6,000	2,663	6,000
60061006	53003	BACKGROUND CHECKS	846	1,021	1,325	1,264	1,325
60061006	53005	COMPUTER EXPENSE/SERVICES	4,145	7,521	5,000	4,434	5,000
60061006	53009	DUES & MEETINGS	552	632	600	544	600
60061006	53018	INSURANCE	17,061	22,267	23,828	20,781	25,496
60061006	53042	TELEPHONE	1,082	1,110	1,100	1,149	1,160
60061006	53057	CONTINUING EDUCATION	579	226	3,000	106	3,000
60061006	54001	ACTIVITIES	539	2,106	1,500	1,493	2,000
60061006	54006	BOARD EXPENSE	16	101	100	0	100
60061006	54038	MISCELLANEOUS	0	0	200	59	200
60061006	54042	OFFICE SUPPLIES	897	1,212	1,100	1,296	1,100
60061006	54046	OTHER ADMIN EXPENSE	6,533	595	2,000	391	1,500
60061006	54049	POSTAGE	51	132	100	43	100
60061006	57005	INTEREST	378	527	10	94	30
60061006	58017	RENT REFUND	101	0	300	266	300
Operating Expenditures:			46,481	46,116	53,593	43,658	57,586
Expenditure Total:			115,196	125,166	137,193	117,954	148,686

Sunset Meadows I Utilities Expenditure

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
60062006	52011	UTILITIES ELECTRIC	24,932	27,801	35,000	29,328	35,000
60062006	52030	UTILITIES NATURAL GAS	11,541	6,485	17,000	10,509	10,000
60062006	52040	UTILITIES SEWER	17,400	19,776	17,500	24,561	26,000
60062006	52046	UTILITIES WATER	19,272	21,946	19,000	23,153	27,000
Operating Expenditures:			73,145	76,008	88,500	87,550	98,000
Expenditure Total:			73,145	76,008	88,500	87,550	98,000

Sunset Meadows I Operating & Maintenance Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
60063006	50025	FULL TIME SHARED WAGES	12,853	9,218	20,000	12,715	20,000
60063006	50035	PART TIME SHARED WAGES	3,647	3,850	6,000	3,054	6,000
60063006	50046	LEAVE PAID OUT	0	0	0	0	0
60063006	50050	SM I CONTRACT LABOR	0	8,368	0	5,348	0
60063006	50060	FRINGE BENEFITS	11,784	9,117	26,000	10,967	25,000
60063006	50080	RETIREMENT	768	572	1,700	763	2,000
Personnel Expenditures:			29.052	31.125	53.700	32.846	53.000
60063006	51011	EXTERMINATING	750	1,450	2,000	1,688	2,000
60063006	52004	CABLE TV TENANT	13,533	14,668	14,500	17,020	18,000
60063006	52007	CLEANING SERVICES	3,295	3,058	1,500	1,218	1,500
60063006	52012	ELECTRICAL REPAIR	0	0	1,500	150	3,000
60063006	52013	ELEVATOR MAINTENANCE	4,521	1,500	4,500	5,021	5,410
60063006	52014	ELEVATOR PHONE	1,418	1,553	1,350	1,245	1,350
60063006	52017	FACILITY EXPENSE	10,984	16,531	23,500	12,300	23,500
60063006	52020	UTILITIES GARBAGE REMOVAL	1,906	1,930	2,000	2,005	2,250
60063006	52033	PLUMBING	0	9	0	0	0
60063006	52037	REPAIRS EQUIP/MAINT	14,478	24,019	18,000	27,213	22,000
60063006	53032	SECURITY	1,125	1,599	2,000	2,525	3,400
60063006	54010	CLEANING SUPPLIES	1,183	842	1,750	860	1,000
60063006	54028	FURNISHINGS	0	0	300	1,360	300
60063006	54047	PAINT	0	7,723	5,000	7,108	12,000
60063006	54072	STOVES & REFRIDGERATOR	699	1,686	750	-	2,000
60063006	54080	WASHER/DRYER	0	533	1,000	3,281	2,000
60063006	54081	WINDOW COVERINGS	0	0	300	-	300
Operating Expenditures:			53.894	77.100	79.950	82.993	100.010
60063006	60001	AIR CONDITIONERS	2,689	185	3,500	1,708	3,500
60063006	60005	CAPITAL OUTLAY	0	0	68,000	0	60,000
60063006	60006	CARPET REPLACEMENT	0	9,318	0	7,445	10,000
60063006	60018	INTERIOR BLDG IMPROVEMENT	0	0	0	0	41,800
60063006	60020	LINOLEUM REPLACEMENT	0	5,239	0	3,731	5,200
60063006	60023	PARKING LOT REPLACE/OVERLAY	0	0	100	-	-
60063006	60046	SECURITY UPGRADE	0	0	0	0	0
Capital Expenditures:			2,689	14,742	71,600	12,884	120,500
Expenditure Total:			85.635	122.966	205.250	128.724	273.510

Sunset Meadows I Financial Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
60064006	58002	DEPRECIATION	64,159	74,142	62,750	62,750	62,750
Operating Expenditures:			64.159	74.142	62.750	62.750	62.750
Expenditure Total:			64.159	74.142	62.750	62.750	62.750

Sunset Meadows II Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
60500006	43020	FED CHFA TENANT ASST PAYMENTS	250,933	286,516	269,853	269,853	287,712
60500006	43406	STATE EIAF GRANT	17,961	0	0	0	0
		Intergovernmental:	<u>268,894</u>	<u>286,516</u>	<u>269,853</u>	<u>269,853</u>	<u>287,712</u>
60500006	44004	TENANT RENT	221,976	195,648	203,573	214,585	217,050
60500006	44005	VACANCIES	(32,511)	(20,950)	0	0	0
60500006	44006	TENANT AIR CONDITIONER	2,423	2,340	2,500	2,388	2,500
60500006	44007	TENANT CABLE	6,477	6,378	6,500	10,955	13,000
		Charges for Services:	<u>198,364</u>	<u>183,416</u>	<u>212,573</u>	<u>227,927</u>	<u>232,550</u>
60500006	45001	MISCELLANEOUS	11	2,799	100	-	100
60500006	45010	UNCATEGORIZED INCOME	1,835	1,838	1,800	1,372	1,550
60500006	46004	REIMBURSEMENT	2,431	1,633	1,200	7,057	1,200
60500006	46013	DAMAGE REIMBURSEMENT	884	2,017	250	1,803	250
		Miscellaneous:	<u>5.161</u>	<u>8.286</u>	<u>3.350</u>	<u>10,232</u>	<u>3.100</u>
60500006	45025	REPLACEMENT RESERVE	0	0	0	0	0
60500006	47001	INTEREST EARNED	7,922	8,103	350	2,174	2,500
		Interest:	<u>7.922</u>	<u>8.103</u>	<u>350</u>	<u>2.174</u>	<u>2.500</u>
		Total Revenue	<u>480,341</u>	<u>486,321</u>	<u>486,126</u>	<u>510,186</u>	<u>525,862</u>

Sunset Meadows II Admin Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
60561006	50025	FULL TIME SHARED WAGES	53,674	54,452	70,000	56,219	70,000
60561006	50035	PART TIME SHARED WAGES	0	8,787	0	2,605	0
60561006	50042	OVER TIME	0	0	0	0	0
60561006	50046	LEAVE PAID OUT	0	0	0	0	0
60561006	50060	FRINGE BENEFITS	27,149	28,420	36,000	29,380	42,000
60561006	50080	RETIREMENT	3,220	3,267	4,000	3,124	4,000
Personnel Expenditures:			84,043	94,926	110,000	91,328	116,000
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60561006	51001	AUDIT SERVICES	8,480	8,840	8,905	6,980	7,250
60561006	52009	COPIER LEASE	1,485	1,927	1,630	2,097	2,010
60561006	53001	ADVERTISING	7,818	1,978	10,000	2,663	7,500
60561006	53003	BACKGROUND CHECKS	893	1,059	1,000	1,243	1,300
60561006	53005	COMPUTER EXPENSE/SERVICES	4,145	7,521	4,500	4,434	4,500
60561006	53009	DUES & MEETINGS	552	632	600	544	600
60561006	53018	INSURANCE	18,848	24,117	24,845	22,974	24,845
60561006	53042	TELEPHONE	1,777	2,058	1,900	1,989	2,100
60561006	53057	CONTINUING EDUCATION	579	226	3,000	106	3,000
60561006	54001	ACTIVITIES	489	2,096	1,500	1,405	2,000
60561006	54006	BOARD EXPENSE	16	101	100	-	100
60561006	54042	OFFICE SUPPLIES	961	1,152	1,100	576	1,100
60561006	54046	OTHER ADMIN EXPENSE	6,493	715	2,000	641	1,000
60561006	54049	POSTAGE	42	160	100	43	100
60561006	57005	INTEREST	336	477	10	41	10
60561006	58017	RENT REFUND	133	0	100	145	100
Operating Expenditures:			53,048	53,059	61,290	45,879	57,515
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Expenditure Total:			137,091	147,984	171,290	137,207	173,515

Sunset Meadows II Utilities Expenditure

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
60562006	52011	UTILITIES ELECTRIC	17,299	19,802	24,875	22,137	24,875
60562006	52030	UTILITIES NATURAL GAS	10,370	5,981	17,000	6,533	10,000
60562006	52040	UTILITIES SEWER	17,400	21,595	18,500	22,741	25,000
60562006	52046	UTILITIES WATER	25,969	24,546	25,000	24,221	26,000
Operating Expenditures:			71,038	71,924	85,375	75,632	85,875
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Expenditure Total:			71,038	71,924	85,375	75,632	85,875

Sunset Meadows II Operating & Maintenance Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
60563006	50025	FULL TIME SHARED WAGES	13,647	9,527	28,500	12,715	28,500
60563006	50035	PART TIME SHARED WAGES	4,895	4,895	6,000	4,054	6,000
60563006	50050	SM II CONTRACT LABOR	0	2,789	0	2,065	0
60563006	50060	FRINGE BENEFITS	11,902	9,977	25,550	11,061	23,000
60563006	50080	RETIREMENT	768	572	2,000	763	2,000
		Personnel Expenditures:	31,212	27,761	62,050	30,658	59,500
60563006	51011	EXTERMINATING	165	850	2,000	2,351	2,400
60563006	52004	CABLE TV TENANT	14,626	15,367	16,000	16,491	18,000
60563006	52007	CLEANING SERVICES	2,210	3,244	3,000	1,165	3,000
60563006	52012	ELECTRICAL REPAIR	0	5,409	2,000	2,203	2,500
60563006	52013	ELEVATOR MAINTENANCE	3,561	2,820	4,000	5,021	5,500
60563006	52014	ELEVATOR PHONE	1,434	1,553	1,500	1,245	1,500
60563006	52017	FACILITY EXPENSE	13,518	12,645	22,000	14,895	22,000
60563006	52020	UTILITIES GARBAGE REMOVAL	1,906	2,079	2,250	1,993	2,250
60063006	52033	PLUMBING	0	870	0	0	0
60563006	52037	REPAIRS EQUIP/MAINT	26,518	20,442	20,000	27,720	25,000
60563006	53012	HAZARD INSURANCE	14,537	0	0	0	0
60563006	53032	SECURITY	975	1,337	2,000	1,996	2,800
60563006	54010	CLEANING SUPPLIES	1,183	637	2,000	870	2,000
60563006	54028	FURNISHINGS	0	0	2,000	893	300
60563006	54047	PAINT	1,392	8,339	3,000	1,392	3,000
60563006	54072	STOVES & REFRIDGERATOR	747	699	750	-	750
60563006	54080	WASHER/DRYER	0	0	1,000	-	1,000
60563006	54081	WINDOW COVERINGS	0	0	300	-	300
		Operating Expenditures:	82,772	76,291	83,800	78,234	92,300
60563006	60001	AIR CONDITIONERS	2,825	(185)	3,500	2,213	3,500
60563006	60006	CARPET REPLACEMENT	0	16,139	4,500	3,191	5,000
60563006	60018	INTERIOR BLDG IMPROVEMENT	0	636	90,000	78,943	25,000
60563006	60020	LINOLEUM REPLACEMENT	0	10,004	1,500	1,379	2,600
60563006	60023	PARKING LOT REPLACE/OVERLAY	0	0	100	-	100
60563006	60046	SECURITY UPGRADE	0	0	0	0	0
		Capital Expenditures:	2,825	26,595	99,600	85,727	36,200
		Expenditure Total:	116,809	130,647	245,450	194,619	188,000

Sunset Meadows II Financial Expenditures

ORG	OBJ	DESCRIPTION	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
60564006	57001	CASH SURPLUS TO OWNER	2,017	31,671	4,000	12,089	13,000
60564006	57002	INCENTIVE PERFORMANCE FEE	12,935	13,634	13,000	14,975	15,000
60564006	57003	INT MORTGAGE RESTRUCTURE NOTE	8,422	2,522	10,000	10,000	10,000
60564006	57004	INT ON CONTINGENT MORTGAGES	0	0	1,490	-	1,490
60564006	57007	MORTGAGE PAYMENT	8,133	9,123	25,750	39,931	47,000
60564006	57008	SURPLUS/RESIDUAL RECEIPTS	0	0	18,500	-	5,000
60564006	58002	DEPRECIATION	63,115	61,510	50,313	50,313	65,000
		Operating Expenditures:	94,621	118,459	123,053	127,308	156,490
		Expenditure Total:	94,621	118,459	123,053	127,308	156,490



Shadow Mountain Local Improvement District

Neil Binder, Development Services Director

Phone: 970-824-9160

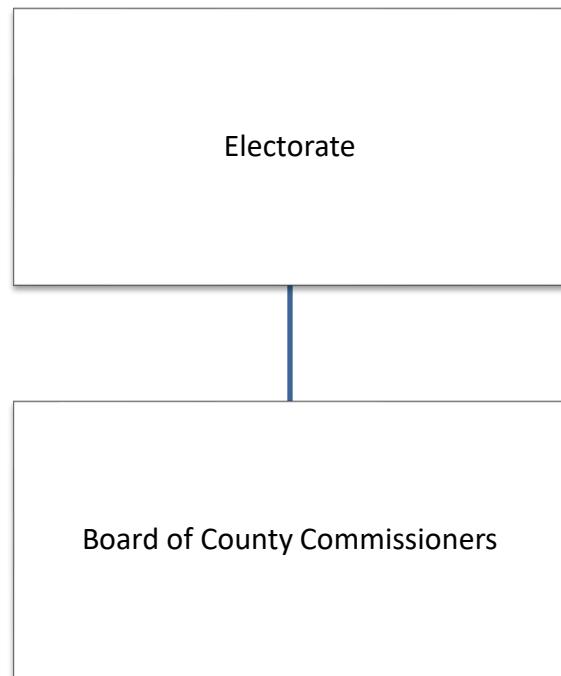
Email: nbinder@moffatcounty.net



Purpose of Department:

- The Shadow Mountain Village Local Improvement District (SMVLID) was approved by the voters within the district area on November 4, 2013, election to apply for loans and grants for water and sewer development. SMVLID obtained and administers a loan through the Water Pollution Control Revolving Fund for the installation of sewer service lines to each resident in the subdivision. The redevelopment project consisted of new water and sewer mains; new water and sewer service lines to homes; and reconstruction of the streets and sidewalks. The project started in June 2014 and was completed in December 2016. Both Moffat County and the City of Craig contributed funds towards the project.

Shadow Mountain Local Improvement District Chart



**Shadow Mountain Local Improvement District
Fund Summary**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget
Sources of Funds:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Specific Ownership Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 26,507	\$ 15,261	\$ 31,000	\$ 31,000	\$ 31,000
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance Used	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sources of Funds	\$ 26,507	\$ 15,261	\$ 31,000	\$ 31,000	\$ 31,000
Uses of Funds:					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	\$ 18,755	\$ 18,664	\$ 27,806	\$ 18,675	\$ 27,806
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 18,755	\$ 18,664	\$ 27,806	\$ 18,675	\$ 27,806
Annual Net Activity	\$ 7,752	\$ (3,403)	\$ 3,194	\$ 12,325	\$ 3,194
Cumulative Balance:					
Beginning Fund Balance	\$ 181,743	\$ 189,495	\$ 186,092	\$ 186,092	\$ 198,417
Change in Fund Balance	7,752	(3,403)	3,194	12,325	3,194
Ending Fund Balance	\$ 189,495	\$ 186,092	\$ 189,286	\$ 198,417	\$ 201,611
Fund Balance Designations:					
Restricted					
Shadow Mountain LID	189,495	186,092	189,286	198,417	201,611

Shadow Mountain Local Improvement District Revenues

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
61000006	44002	USER FEES	26,507	15,261	31,000	31,000	31,000
		Charges for Services:	<u>26,507</u>	<u>15,261</u>	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>
61000006	45001	MISCELLANEOUS	0	0	0	0	0
		Miscellaneous:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
61000006	48110	TRANSFER IN FROM GENERAL	0	0	0	0	0
		Transfer In:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Revenue:	<u><u>26,507</u></u>	<u><u>15,261</u></u>	<u><u>31,000</u></u>	<u><u>31,000</u></u>	<u><u>31,000</u></u>

Shadow Mountain Local Improvement District Expenditures

ORG	OBJ	DESCRIPTION	2023	2024	2025	2025	2026
			Actual	Actual	Budget	Estimate	Budget
61000006	53002	ADVERTISING/LEGAL NOTICES	13	0	0	0	0
61000006	58009	FILING FEES	143	65	1,223	78	1,223
61000006	58013	INTEREST PAYMENT	2,139	1,974	3,793	1,932	3,793
61000006	58018	WPCRF PRINCIPAL	16,460	16,625	22,790	16,665	22,790
		Operating Expenditures:	<u>18,755</u>	<u>18,664</u>	<u>27,806</u>	<u>18,675</u>	<u>27,806</u>
61000006	52044	UTILITIES CONSTRUCTION	0	0	0	0	0
61000006	52053	SEWER SERVICE LINES	0	0	0	0	0
		Capital Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total Expenditures:	<u><u>18,755</u></u>	<u><u>18,664</u></u>	<u><u>27,806</u></u>	<u><u>18,675</u></u>	<u><u>27,806</u></u>

Appendix

**LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE ADOPTED BUDGET
(C.R.S. (29-1-103(3)(D))**

Budget Year 2026

The Supplemental Schedule must present information **separately** for all lease-purchase agreements involving real property and all lease-purchase agreements for non-real property.

1. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:

Description of Real Property Lease-Purchase(s):

In 2020, Moffat County purchased a vacant building to remodel into a new County Courthouse and other County offices. In 2021, Moffat County issued certificates to finance the project. The net proceeds of the 2021 certificates are being used to remodel the property for the County Courthouse project through the 2021 lease purchase agreement.

Date of Lease-Purchase Agreement(s):

	<u>Year</u>	<u>Amount</u>
Total amount to be expected for all Real Property Lease-Purchase Agreements in Budget Year:	2026	\$1,228,750
Total maximum payment liability for all Real Property Lease-Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		
		\$35,667,963

2. ALL LEASE-PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:

Description of Lease-Purchase Agreement(s):

In 2021, Moffat County entered into an equipment lease as an energy savings project. The net proceeds of the lease agreement are being used for the purchase and installation of a solar system at the Moffat County Safety Center. The energy savings from the solar system are to repay the lease agreement for the project.

	<u>Year</u>	<u>Amount</u>
Total amount to be expected for all Real Property Lease-Purchase Agreements in Budget Year:	2026	\$30,983
Total maximum payment liability for all Real Property Lease-Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		\$362,824

MOFFAT COUNTY LEASE AGREEMENTS FOR THE YEAR 2025

LEASES	BALANCE 12/31/2022	MATURITY	2023	2024	2025	2026	2027
REAL PROPERTY							
2021 COPS ISSUE		3/1/2051					
Principal	21,475,000		400,000	415,000	440,000	460,000	485,000
Interest	14,192,963		833,000	812,625	791,250	768,750	745,125
2021 COPS ISSUE TOTAL	<u>35,667,963</u>		<u>1,233,000</u>	<u>1,227,625</u>	<u>1,231,250</u>	<u>1,228,750</u>	<u>1,230,125</u>
LEASES	BALANCE 12/31/2022	MATURITY	2023	2024	2025	2026	2027
NON REAL PROPERTY							
EQUIPMENT LEASE							
Principal	314,864	4/8/2033	21,788	22,838	24,766	25,930	27,131
Interest	47,960		6,611	6,122	5,609	5,053	4,471
EQUIPMENT LEASE TOTAL	<u>362,824</u>		<u>28,399</u>	<u>28,960</u>	<u>30,375</u>	<u>30,983</u>	<u>31,602</u>
TOTAL	36,030,787		1,261,399	1,256,585	1,261,625	1,259,733	1,261,727

Glossary

Adopted Budget-Refers to the budget amounts originally approved by the Board of County Commissioners at the beginning of the year and the budget document, which consolidates all beginning-of-the-year operating appropriations and new capital project appropriations.

Agency - A government or community-based organization outside County Government that receives County funding (e.g., mental health agencies, Council on Aging, etc.).

Appropriation- The legal authorization made by the Board of County Commissioners to the departments, offices, and agencies of the County, which approves their budgets and allows them to make expenditures and incur obligations for specific purposes within the amounts approved.

Assessed Valuation- The total value of all real and personal property in the County, which is based on levying taxes. Tax-exempt property is excluded from the assessable base.

Bond- An interest-bearing note issued to borrow money on a long-term basis.

Budget- The financial plan for the operation of a program or organization for the year.

Budget Preparation Manual- The set of instructions and forms sent by the Finance Department to the departments and agencies of the County for preparation of their budget requests.

Capital Expenditure or Outlay- The use of resources to acquire or construct a capital asset.

Capital Improvements or Equipment- Public facilities and infrastructure (buildings, bridges, roads) and major shared equipment resources (computer systems, telephone systems).

Colorado Revised Statutes or C.R.S.- A body of laws governing conduct within the State of Colorado.

Conservation Trust Fund- State of Colorado lottery funds remitted to the County for Parks and Recreation use.

Debt Service- The annual payment of principal and interest on the County's indebtedness.

Emergency Supplemental Appropriation- The governing body of a local government may authorize the expenditures of funds in excess of the budget. An "emergency" is defined as an act of God, or public enemy, or something which could not have been reasonably foreseen at the time of the adoption of the budget.

Encumbrance- An amount of money committed and set aside, but not yet expended, for the purchase of a specific good or service.

Expenditure- An actual payment made by the County warrant (check) or by inter-fund transfer.

Fees- Any charge levied by the government associated with providing a service or imposing a fine or penalty. Major types of fees include planning fees, user charges, building permits, and vehicle registrations.

Fiscal Policy- The County Government's policies with respect to taxes, spending, and debt management as these relate to government services, programs, and capital investment. Fiscal policy provides a consistent set of principles for planning and programming government budgets.

Full-time Equivalent (FTE)- The conversion of staff time into the decimal equivalent. One full-time position (1.0 FTE) is defined as containing 2,080 work hours; a half-time position (.50 FTE) requires 1,040 work hours, and etc.

Fund Balance (Budget Basis)- The year-end cash balance of a fund less outstanding encumbrances. The unencumbered balance at year-end in a fund, together with the estimated revenues for the upcoming year, determines the maximum amount available for the appropriation in the following year's budget.

GAAP- Generally Accepted Accounting Principles

Goal- A long-range desirable development attained by time-phased objectives designed to implement a strategy.

Infrastructure- Public domain fixed assets such as roads, bridges, curbs, gutters, streets, sidewalk drainage systems, lighting, and similar immovable assets.

Intergovernmental Agreement (IGA)- A concord between two or more governmental units to jointly identify, plan, and/or implement a task for their mutual benefit.

Intergovernmental Revenues- Revenue from other governments, primarily Federal and State grants, but also other local governments.

Internal Service Charges- These account for goods or services provided to other departments or agencies on a cost-reimbursement basis. They are generally referred to as "charge-back" agencies and include funds for medical benefits.

Net Budget- The net budget eliminates double-counting in the budget, such as fund transfers and internal service "charge-backs," and thus represents the true level of programmed spending in the budget.

Objective- The planned attainment of a certain condition or specific accomplishment, which is an integral part or phase of a strategy that contributes to accomplishing a goal. An objective should be stated in terms of results, not processes or activities, and should reflect a reasonable estimate of what is practical.

Operating Equipment Capital- Equipment items typically costing less than \$1,000 or being used to repair or maintain existing operating equipment.

Operating Budget- A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a) the services, activities, and sub-activities comprising the County's operation; b) the resultant expenditure requirement; and c) the resources available for their support.

Operating Fund- A Fund which supports normal County operations and has regular operating expenditures (payroll, supplies, etc.). Included are the: General, Road and Bridge, Social Services, Landfill, and Airport funds.

PILT- Payment In Lieu of Taxes.

Personal Services- The cost of wages and benefits for elected officials and county employees, as well as the cost for labor acquired by contract.

Policy- The County's official position relative to a specific need, problem, or issue.

Program- A specific set of activities directed at attaining specific objectives. The means through which a long-range strategy is achieved.

Resolution- A special order issued by the Board of County Commissioners.

Revenue- Income received by the County Government in support of the government's programs of services to the community. It includes such items as property taxes, fees, user charges, grants, and fines.

Strategy- The approach or method for implementing policy.

Statutory Property Tax Revenue Limit- The statutes prohibit the levying of a greater amount of property tax revenue than was levied in the preceding year, plus 5.5%. Exempt from this limit are property tax revenues generated from new construction and that are used for certain expenditures: a) bonds and interest, b) contractual obligations approved at election, and c) one-time capital expenditures approved by the Board of Commissioners at a publicized public meeting.

Supplemental Appropriation- An act by the County Commissioners to transfer budgeted and appropriated moneys from one spending agency to another, whether the agencies are in the same or different fund. Also, if the County receives revenues that were not anticipated or assured at the time of budget adoption, those revenues can be used in the current fiscal year only after being approved for use via supplemental appropriation.

Supplies- The cost of goods acquired for consumption or resale.

Tabor Amendment- An amendment to the Constitution of the State of Colorado that basically limits annual increases in revenues and expenditures and requires voter approval for any tax rate increase or multi-year debt or financial obligation. The increase in spending and revenue is limited to an index based on the regional consumer price index plus a local growth factor determined by the percentage change in the actual value of all real property.

TANF- Temporary Aid to Needy Families program.

Transfers- The movement of monies from one fund to another. The monies are considered a revenue source for receiving funds and a revenue for the originating fund.

User Charges- The amount the government receives for the provision of services and commodities or the performance of specific services benefiting the person charged. Citizens only pay user charges when a specific service is received.

Working Capital- The amount of fund balance required at year-end to meet cash flow needs until tax revenues are received. This generally equates to the largest cumulative cash flow deficit incurred (usually by April) by an operating fund that is heavily property tax dependent.

Resolutions

Resolution 2025-122

Amending Resolution 2024-129

Distribution of Sales Tax

WHEREAS, the Board of County Commissioners have reviewed the budget for 2026 and finds it necessary to amend resolution 2024-129

WHEREAS, \$440,000 of the Sales Tax Revenue shall be designated for the Road and Bridge Fund, and the remaining Sales Tax Revenue shall be designated for the General Fund;

NOW THEREFORE BE IT RESOLVED, the above changes shall go into effect with the January 2026 Sales Tax distribution and carry through the December 2026 Sales Tax distribution.

Adopted this 9th day of December 2025

Melody Villard
Melody Villard
Chairman, Board of County Commissioners

State of Colorado)

§

County of Moffat)

I, Erin Miller, Deputy Clerk and Ex officio to the Board of Commissioners, do hereby certify that the above and foregoing is a true and complete copy of the resolution as adopted by the Board of County Commissioners on the date stated.

Witness my hand and the seal of said County, this 9th day of December 2025.

Erin Miller
Erin Miller, Deputy Clerk and Ex officio to the County
Commissioners of Moffat County, State of Colorado



RESOLUTION 2025-123

RESOLUTION TO ADOPT 2026 BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR MOFFAT COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026, AND ENDING ON THE LAST DAY OF DECEMBER 2026.

WHEREAS, the Board of Commissioners of Moffat County has appointed Catherine Nielson to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Catherine Nielson has submitted a proposed budget to this governing body on October 14th, 2025, for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on October 14th, 2025, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF MOFFAT COUNTY, COLORADO:

Section 1. That estimated expenditures for each fund are as listed on the summary sheet of the attached budget.

Section 2. That estimated revenues for each fund are as listed on the summary sheets of the attached budget.

Section 3. That the budget as submitted, amended, and hereinabove summarized by fund, hereby is approved and adopted as the budget of Moffat County for the year stated above.

Section 4. That the budget hereby approved and adopted shall be signed by the Commissioners and made a part of the public records of the County.

ADOPTED this 9th day of December, A.D., 2025.

Melody Villard

Melody Villard
Chair, Board of County Commissioners

State of Colorado)

)§

County of Moffat)

I, Erin Miller, Deputy County Clerk and Ex officio to the Board of Commissioners, do hereby certify that the above and foregoing is a true and complete copy of the resolution as adopted by the Board of County Commissioners on the date stated.

Witness my hand and the seal of said County, this 9th day of December 2025.

Erin Miller

Erin Miller, Deputy Clerk and Ex officio to the County
Commissioners of Moffat County, State of Colorado



RESOLUTION 2025-124
RESOLUTION TO APPROPRIATE SUMS OF MONEY

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW FOR MOFFAT COUNTY, COLORADO, FOR THE 2026 BUDGET YEAR.

WHEREAS, the Board of Commissioners has adopted the annual budget in accordance with the local Government Budget Law on December 9, 2025, and

WHEREAS, the Board of Commissioners has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the County.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF MOFFAT COUNTY, COLORADO:

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund:

General Fund	24,946,983
Road & Bridge Fund	10,984,972
Landfill Fund	949,353
Airport Fund	625,592
Emergency 911 Fund	105,550
Capital Projects Fund	685,539
Conservation Trust Fund	33,700
Library Fund	486,165
Maybell Waste Water Treatment Facility Fund	68,838
Health & Welfare Fund	6,365,993
Senior Citizens Fund	340,838
Internal Service Fund	12,100
Lease-Purchase Fund	1,259,733
Telecommunications Fund	14,900
Moffat County Tourism Association	171,697
Jail Fund	3,823,593
Human Services Fund	6,045,046
Public Health Fund	545,440
Moffat County Local Marketing Dist Fund	447,454
All Crimes Enforcement Team Fund	87,120
The Memorial Hospital Fund	88,936,202
Housing Authority Fund	1,186,826
Shadow Mtn Local Improvement Dist Fund	27,806
TOTAL	\$ 148,151,440

Section 2. The total appropriations for the General Fund are further designated to the various departments of that fund, as itemized in the expenditure department summary of the attached General Fund budget.

ADOPTED THIS 9TH DAY OF DECEMBER, A.D., 2025.

Melody Villard
Melody Villard
Chair, Board of County Commissioners

State of Colorado)
)§
County of Moffat)

I, Erin Miller, Deputy County Clerk and Ex officio to the Board of Commissioners, do hereby certify that the above and foregoing is a true and complete copy of the resolution as adopted by the Board of County Commissioners on the date stated.

Witness my hand and the seal of said County, this 9th day of December 2025.

Erin Miller
(Deputy) Clerk and Ex officio to
County Commissioners, Moffat County
State of Colorado; Erin Miller



RESOLUTION 2025-125
RESOLUTION TO SET MILL LEVIES

RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR MOFFAT COUNTY, COLORADO, FOR THE 2026 BUDGET YEAR.

WHEREAS, the Board of Commissioners of Moffat County has adopted the annual budget in accordance with the Local Government Budget Law, on December 9, 2025, and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$8,378,440 and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is itemized by funds as follows:

General Fund	\$8,311,462
Human Service Fund	\$480,779
Public Health Fund	\$167,414
Abatement	<u>\$101,307</u>
Total	\$9,060,962

WHEREAS, the amount of money necessary to balance the budget for the County Hospital operating and capital expenses is \$1,287,800 and

WHEREAS, the amount of money necessary to balance the budget for Capital Expenditure is NONE, and

WHEREAS, the amount of money necessary to balance the budget for bonds and interest is NONE, and

WHEREAS, the 2025 valuation for assessment for Moffat County, as certified by the County Assessor, is \$429,266,702.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF MOFFAT COUNTY, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of Moffat County during the 2026 budget year, there is hereby levied a gross tax of 24.108 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2025.

Section 2. That, for the purpose of meeting all general operating expenses of Moffat County during the 2026 budget, the above-listed tax levy is hereby allocated among the various funds as follows:

General Fund	19.362 mills
Human Services Fund	1.120 mills
Public Health Fund	.390 mills
Hospital Fund	3.000 mills
Abatement – General Fund	<u>.236 mills</u>
Total Levy	24.108 mills

Section 3. That Catherine Nielson, Finance Director, is hereby authorized and directed to immediately certify to the Property Tax Administrator, the mill levies for Moffat County as hereinabove determined and set.

Adopted this 9th day of December, A.D. 2025.

Melody Villard
Melody Villard
Chair, Board of County Commissioners

State of Colorado)
)§
County of Moffat)

I, Erin Miller, (Deputy) County Clerk and Ex officio to the Board of Commissioners, do hereby certify that the above and foregoing is a true and complete copy of the resolution as adopted by the Board of County Commissioners on the date stated.

Witness my hand and the seal of said County, this 9th day of December 2025.

Erin Miller
(Deputy) Clerk and Ex officio to
County Commissioners, Moffat County
State of Colorado; Erin Miller





Soldier's Cross POW – MIA , Photographed by Michael Magill Photography

Thank you, Moffat County Employees, for all you do.