

RESOLUTION NO. 2024 - 36
 March 26, 2024
 Supplemental Budget

WHEREAS, the Board of County Commissioners of the County of Moffat and State of Colorado have approved the 2024 Budget.

WHEREAS, various departments have a need to amend their budget amounts due to a change in revenues, grants or unanticipated needs.

WHEREAS, this supplemental has been properly published prior to adoption.

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Moffat County, Colorado that the 2024 appropriations and budgets be supplemental as follows:

Account	Account Description	Debit	Credit
15500001-52029	MAINTENANCE CONTRACTS	\$5500.00	
175ARP_1-60047	GOLF COURSE IMPROVEMENT		\$89779.37
175ARP_1-60059	AIRPORT IMPROVEMENT		\$43179.67
175ARP_1-60046	SECURITY UPGRADE		\$2691.52
175ARP_1-60052	ASSESSOR GIS		\$14896.25
11500001-54037	MISC EQUIPMENT	\$1500.00	
11500001-52037	REPAIRS EQUIP/MAINT	\$2000.00	
11500001-53005	COMPUTER EXPENSE/SERVICES	\$1500.00	
11500001-53009	DUES & MEETINGS	\$1408.05	
12000001-50054	JUDGES	\$1749.15	
12000001-52016	EQUIPMENT RENTAL	\$10155.98	
12000001-58006	EVEN YEAR ELECTION	\$1024.61	
12000001-53009	DUES & MEETINGS	\$2500.00	
15000001-53056	EMPLOYEE EDUCATION	\$5907.00	
175LATC1-43033	FEDERAL LOCAL ASST. TRIBAL CON		\$4394025.26
20500002-60014	EQUIPMENT VEHICLES	\$38892.69	
20500002-53049	USFS CONTRACT	\$14512.50	
20500002-60011	EQUIPMENT MISCELLANEOUS	\$23793.82	
20500002-53056	EMPLOYEE EDUCATION	\$18443.28	
34000003-60004	CAPITAL IMPROVEMENTS	\$26941.61	
36036203-54056	REPAIR PARTS	\$27193.27	
36036103-54061	SAND & GRAVEL	\$12403.05	
36036103-54008	BRIDGE REPAIR	\$34102.00	
36036103-54017	CRACK SEALER	\$22000.00	
36036203-52036	REPAIRS BUILDING	\$7831.21	

4000004-54037	MISC EQUIPMENT	\$4661.93	
4050004-54037	MISC EQUIPMENT	\$31322.32	
5150005-52032	PARK	\$84920.38	
5150005-52047	WOMEN'S CLUB	\$21569.14	
5210005-54045	OPERATING SUPPLIES	\$88998.00	
5350005-60004	CAPITAL IMPROVEMENTS	\$27029.45	
5450005-54051	PROJECTS & DEVELOPMENT	\$5000.00	
1150001-54037	MISC EQUIPMENT		\$1500.00
1150001-52037	REPAIRS EQUIP/MAINT		\$2000.00
1150001-53005	COMPUTER EXPENSE/SERVICES		\$1500.00
1150001-53009	DUES & MEETINGS		\$1408.05
1150001-54049	POSTAGE	\$1500.00	
1150001-54042	OFFICE SUPPLIES	\$2000.00	
1150001-53046	TRAVEL	\$2908.05	
1200001-52016	EQUIPMENT RENTAL		\$10155.98
1200001-53009	DUES & MEETINGS		\$2500.00
1200001-54045	OPERATING SUPPLIES	\$10155.98	
1200001-58006	EVEN YEAR ELECTION	\$2500.00	
175ARP_1-53017	HUMAN RESOURCE COUNCIL		\$20000.00
175ARP_1-60048	MAYBELL WASTEWATER IMPROVEM		\$72146.00
175ARP_1-60021	LOUDY SIMPSON IMPROVEMENT	\$20000.00	
175ARP_1-60049	MAYBELL PARK IMPROVEMENT	\$72146.00	
36036103-54008	BRIDGE REPAIR		\$34102.00
36036103-54061	SAND & GRAVEL	\$34102.00	
36036103-54017	CRACK SEALER		\$20099.05
36036203-54056	REPAIR PARTS	\$20099.05	
36036103-54017	CRACK SEALER		\$1900.95
36036103-54061	SAND & GRAVEL	\$1900.95	
36036103-51018	OTHER PROFESSIONAL SERVICES		\$4900.00
36036103-54038	MISCELLANEOUS	\$4900.00	
5210005-54045	OPERATING SUPPLIES		\$88998.00
5210005-50054	JUDGES	\$6000.00	
5210005-54005	AWARDS & RIBBONS	\$5000.00	
5210005-53002	ADVERTISING/LEGAL NOTICES	\$5000.00	
5210005-54025	FAIR QUEEN EXPENSE	\$2828.00	
5210005-53058	PRINTING	\$500.00	
5210005-54015	COPIES	\$500.00	
5210005-54044	OPEN HORSE SHOW	\$2734.00	
5210005-51026	ENTERTAINMENT	\$50000.00	
5210005-54038	MISCELLANEOUS	\$4000.00	

52100005-54024	FAIR BOOK	\$2000.00	
52100005-53032	SECURITY	\$5000.00	
52100005-54045	OPERATING SUPPLIES	\$5436.00	
20500002-46009	TRAINING REIMBURSEMENT		\$3400.00
20500002-53056	EMPLOYEE EDUCATION	\$3400.00	
20500002-46009	TRAINING REIMBURSEMENT		\$804.80
20500002-53056	EMPLOYEE EDUCATION	\$804.80	
23500002-43013	FEDERAL JBBS & MAT GRANT		\$16726.19
23500002-51018	OTHER PROFESSIONAL SERVICES	\$1198.20	
23500002-51016	MENTAL HEALTH SERVICES	\$2600.00	
23500002-56003	JAIL BASED BEHAVIORAL SERVICES	\$2590.05	
30000003-46001	INSURANCE REIMBURSEMENT		\$73588.00
30000003-52036	REPAIRS BUILDING	\$73588.00	
430ARP_4-43030	FEDERAL ARP ACT		\$79453.00
430ARP_4-50025	FULL TIME SHARED WAGES	\$44939.10	
430ARP_4-50060	FRINGE BENEFITS	\$18000.00	
430ARP_4-50080	RETIREMENT	\$3500.00	
430ARP_4-54042	OFFICE SUPPLIES	\$3300.00	
430ARP_4-51018	OTHER PROFESSIONAL SERVICES	\$420.00	
430ARP_4-54045	OPERATING SUPPLIES	\$8028.90	
430ARP_4-53042	TELEPHONE	\$1265.00	
30000003-45013	BUILDING USE		\$3000.00
24000002-52037	REPAIRS EQUIP/MAINT	\$3000.00	
20500002-46009	TRAINING REIMBURSEMENT		\$502.48
20500002-53056	EMPLOYEE EDUCATION	\$502.48	

Tony Bohrer
Chair, Board of County Commissioners

STATE OF COLORADO)

) ss

COUNTY OF MOFFAT)

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

WITNESS, my hand and seal this day of March 26, 2024.

Clerk and Ex-officio to
County Commissioners, Moffat County
State of Colorado; Erin Miller



**Justifications
March 2024 Supplemental
Resolution 2024 - 36**

CLERK AND RECORDER (115)

1. The Clerk and Reorder department requests to rollover \$6,408.05 from 2023 unspent budget to cover 2024 expenses.

No Change in Contingency

2. The Clerk and Recorder department requests to transfer \$6,408.05 from Misc. Equipment, Repairs, Computer expenses, and dues / meetings to expenses in Postage, offices supplies and travel.

No Change in Contingency

ELECTIONS (120)

1. The Elections department requests to rollover \$15,429.74 from 2023 unspent budget to cover 2024 expenses.

No Change in Contingency

2. The Elections department requests to transfer \$12,655.98 from Equipment rental and dues / meetings to expenses in operating and even year elections.

No Change in Contingency

HUMAN RESOURCES (150)

1. The Human Resources department requests to rollover \$5,907.00 from 2023 unspent employee education funds to be used towards 2024 employee education expenses.

No Change in Contingency

INFORMATION TECHNOLOGY (155)

1. The Treasurer Office requests an unplanned expenditure of \$5,500.00 to be utilized towards an improved credit card web page.

\$5,500.00 Change in Contingency

OTHER ADMIN (175)

1. The Finance department requests to have a downward supplemental of \$150,546.81 in ARPA funds that were spent in the 2023 budget year but was in the 2024 budget.

No Change in Contingency

2. The Development Services department is requesting to transfer \$92,146.00 from Human resource council and Maybell waste water treatment facility to be utilized in Loudy Simpson improvement and Maybell Park expenses.

No Change in Contingency

3. The Finance Office requests to rollover \$4,394,025.26 from prior years to be utilized in the 2024 budget.

No Change in Contingency

SHERIFF (205)

1. The Sheriff's Office requests an unexpected revenue of \$4,204.80 from a POST grant to be utilized towards a deputy's academy costs.

No Change in Contingency

2. The Sheriff's Office requests to rollover \$38,892.69 from equipment vehicles to be utilized towards a vehicle ordered in 2023 but not received until 2024.

No Change in Contingency

3. The Sheriff's Office requests to rollover \$14,512.50 of US Forestry Service funds to be utilized towards USFS expenses.

No Change in Contingency

4. The Sheriff's Office requests to rollover \$23,793.82 from equipment miscellaneous to be utilized towards outfitting of 3 new patrol vehicles.

No Change in Contingency

5. The Sheriff's Office requests to rollover \$18,443.28 of Employee education to be utilized towards Employee Education expenses.

No Change in Contingency

6. The Sheriff's Office requests an unexpected revenue of \$502.48 from a reimbursement of costs for employee's leadership training to be used towards expenses.

No Change in Contingency

JAIL (235)

1. The Jail requests \$16,726.19 of unexpected revenue from JBBS & MAT Grant for reimbursing a portion of expenses related to mental health and additional services required in the jail.

FACILITIES (300)

1. The Facilities department requests an unexpected revenue of \$73,588.00 from insurance reimbursement to be utilized towards the expenses incurred at the County Annex building.
No Change in Contingency
2. The Facilities department requests to transfer \$3,000.00 from building use to maintenance Contracts to cover an unexpected contract.
No Change in Contingency

AIRPORT (340)

1. The Airport department requests to rollover \$26,941.61 of unspent capital funds to be used on 2024 projects.

ROAD & BRIDGE (360)

1. The Road & Bridge department requests to rollover \$27,193.27 from repair parts to be utilized towards 2024 repair parts.
2. The Road & Bridge department requests to rollover \$12,403.05 from Sand and Gravel to be utilized towards 2024 sand and gravel costs.
3. The Road & Bridge department requests to rollover \$34,102.00 from Bridge Repair to be utilized towards 2024 sand and gravel costs.
4. The Road & Bridge department requests to rollover \$22,000.00 from Crack Sealer to be utilized towards 2024 sand and gravel and repair costs.
5. The Road & Bridge department requests to transfer \$4,900.00 from other professional costs to Miscellaneous costs.
6. The Road & Bridge department requests to rollover \$7,831.21 from Building repairs to be utilized towards 2024 expenses.

MAYBELL AMBULANCE (400)

1. The Maybell Ambulance requests to roll over \$4,661.93 from previous years unspent funds to Miscellaneous Equipment to be utilized for future equipment expense.
No Change in Contingency

MAYBELL FIRE (405)

1. The Maybell Fire department requests to roll over \$31,322.32 from previous years unspent funds to Miscellaneous Equipment to be utilized for future equipment expense.
No Change in Contingency

PUBLIC HEALTH (430)

1. The Public Health department requests \$79,453.00 of unexpected revenue from ARPA (SLFRF) 6.1 to be utilized towards operating supplies.

MAYBELL PARK (515)

1. The Maybell Park department requests to roll over \$84,920.38 from previous years unspent funds to Miscellaneous Equipment to be utilized for future equipment expense.
No Change in Contingency
2. The Maybell Women’s Club requests to roll over \$21,569.14 from previous years unspent funds to Miscellaneous Equipment to be utilized for future equipment expense.
No Change in Contingency

MOFFAT COUNTY FAIR (521)

1. The Moffat County Fair requests to rollover \$88,998.00 from Operating Supplies to following accounts for the County Fair:

<u>Judges</u>	<u>\$6,000.00</u>
<u>Awards</u>	<u>\$5,000.00</u>
<u>Advertising/Legal Notices</u>	<u>\$5,000.00</u>
<u>Queens</u>	<u>\$2,828.00</u>
<u>Printing</u>	<u>\$500.00</u>
<u>Copies</u>	<u>\$500.00</u>
<u>Open Horse Show</u>	<u>\$2,734.00</u>
<u>Entertainment</u>	<u>\$50,000.00</u>
<u>Miscellaneous</u>	<u>\$4,000.00</u>
<u>Operating Supplies</u>	<u>\$5,436.00</u>
<u>Fair Book</u>	<u>\$2,000.00</u>
<u>Security</u>	<u>\$5,000.00</u>

LIBRARY (535)

1. The Library requests to roll over \$27,029.45 from capital outlay funds to be utilized towards carpeting the library in 2024.

MOFFAT COUNTY TOURISM ASSOCIATION (454)

1. The Moffat County Tourism Association requests to rollover \$5,000.00 received as a donation in 2023 to be utilized towards 2024 projects.

Budget supplemental requests by category:	
Unexpected Revenue	\$ 177,474.47
Transfers	\$ 261,210.03
Increase Spending Authority	\$ 5,500.00
Rollovers	\$ 4,911,384.70
Downward Supplemental	\$ 150,546.81
Total Adjustments	\$ 5,506,116.01

Contingency Account History	
Balance as of January 1, 2024	\$ 625,000.00
March Supplemental	\$ 5,500.00
July Supplemental	\$0.00
December Supplemental	\$0.00
Balance as of March 26, 2024	\$ 619,500.00

Emergency Reserve Account History*	
Balance as of January 1, 2024	\$ 1,292,870.00
Balance as of March 26, 2024	\$ 1,292,870.00

*Emergency Reserve is 10% of the current year general fund budget.