

RESOLUTION NO. 2024 - 74

July 23, 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 Description       | Line Description      | Debit       | Credit     |
|----------------|---------------------------|-----------------------|-------------|------------|
| 11000001-43001 | FEDERAL PILT              | DOWNWARD SUPPLEMENTAL | \$163487.00 |            |
| Account        | Account Description       | Line Description      | Debit       | Credit     |
| 10000001-55039 | AUGMENTATION EXPENDITURES | ROLLOVER              | \$40007.50  |            |
| 10000001-43439 | AUGMENTATION PLAN         | ROLLOVER              |             | \$22478.02 |
| 14000001-53046 | TRAVEL                    | ROLLOVER              | \$2345.34   |            |
| 14000001-53009 | DUES & MEETINGS           | ROLLOVER              | \$261.00    |            |
| 60063006-60005 | CAPITAL OUTLAY            | ROLLOVER              | \$99680.00  |            |
| Account        | Account Description       | Line Description      | Debit       | Credit     |
| 175ARP_1-53068 | AUGMENTATION PLAN         | Transfer              | \$14463.38  |            |
| 10000001-55039 | AUGMENTATION EXPENDITURES | Transfer              | \$8014.64   |            |
| 175ARP_1-60032 | LIBRARY BUILDINGS         | Transfer              |             | \$3966.23  |
| 175ARP_1-60051 | ASSESSOR ARCA SEARCH      | Transfer              |             | \$2000.00  |
| 175ARP_1-60047 | GOLF COURSE IMPROVEMENT   | Transfer              |             | \$4038.13  |
| 175ARP_1-60021 | LOUDY SIMPSON IMPROVEMENT | Transfer              | \$4038.13   |            |
| 175ARP_1-60021 | LOUDY SIMPSON IMPROVEMENT | Transfer              | \$5966.23   |            |
| 175ARP_1-60045 | FAIRGROUNDS IMPROVEMENTS  | Transfer              |             | \$59738.00 |
| 175ARP_1-60049 | MAYBELL PARK IMPROVEMENT  | Transfer              |             | \$58836.29 |
| 175ARP_1-60021 | LOUDY SIMPSON IMPROVEMENT | Transfer              | \$118574.29 |            |
| 22000002-52015 | EMERGENCY FIRE FUND       | Transfer              |             | \$1000.00  |
| 22000002-54027 | FOOD & MEALS              | Transfer              | \$1000.00   |            |
| 24000002-52037 | REPAIRS EQUIP/MAINT       | Transfer              |             | \$3000.00  |
| 30000003-52037 | REPAIRS EQUIP/MAINT       | Transfer              | \$3000.00   |            |

| Account        | Account Description            | Line Description   | Debit      | Credit     |
|----------------|--------------------------------|--------------------|------------|------------|
| 60063006-60005 | CAPITAL OUTLAY                 | Transfer           |            | \$21522.16 |
| 60063006-60006 | CARPET REPLACEMENT             | Transfer           | \$6700.00  |            |
| 60063006-60020 | LINOLEUM REPLACEMENT           | Transfer           | \$4045.00  |            |
| 60063006-60046 | SECURITY UPGRADE               | Transfer           | \$10777.16 |            |
| 60061006-53001 | ADVERTISING                    | Transfer           |            | \$4000.00  |
| 60062006-52011 | UTILITIES ELECTRIC             | Transfer           |            | \$6000.00  |
| 60062006-52030 | UTILITIES NATURAL GAS          | Transfer           |            | \$2555.00  |
| 60063006-52017 | FACILITY EXPENSE               | Transfer           |            | \$6000.00  |
| 60061006-53005 | COMPUTER EXPENSE/SERVICES      | Transfer           | \$4200.00  |            |
| 60062006-52040 | UTILITES SEWER                 | Transfer           | \$3900.00  |            |
| 60062006-52046 | UTILITIES WATER                | Transfer           | \$3300.00  |            |
| 60063006-50050 | SM I CONTRACT LABOR            | Transfer           | \$7155.00  |            |
| 60561006-53001 | ADVERTISING                    | Transfer           |            | \$6000.00  |
| 60561006-53018 | INSURANCE                      | Transfer           |            | \$1476.00  |
| 60561006-53057 | CONTINUING EDUCATION           | Transfer           |            | \$2000.00  |
| 60562006-52011 | UTILITIES ELECTRIC             | Transfer           |            | \$4000.00  |
| 60562006-52030 | UTILITIES NATURAL GAS          | Transfer           |            | \$4500.00  |
| 60563006-52017 | FACILITY EXPENSE               | Transfer           |            | \$10669.00 |
| 60561006-53005 | COMPUTER EXPENSE/SERVICES      | Transfer           | \$4200.00  |            |
| 60562006-52040 | UTILITES SEWER                 | Transfer           | \$2950.00  |            |
| 60563006-52012 | ELECTRICAL REPAIR              | Transfer           | \$3325.00  |            |
| 60563006-52033 | PLUMBING                       | Transfer           | \$1000.00  |            |
| 60563006-50050 | SM II CONTRACT LABOR           | Transfer           | \$2400.00  |            |
| 60563006-54047 | PAINT                          | Transfer           | \$2620.00  |            |
| 60563006-60006 | CARPET REPLACEMENT             | Transfer           | \$6750.00  |            |
| 60563006-60020 | LINOLEUM REPLACEMENT           | Transfer           | \$5400.00  |            |
| 10000001-53034 | SOIL CONSERVATION              | Transfer           | \$7500.00  |            |
| 17500001-51018 | OTHER PROFESSIONAL SERVICES    | Transfer           |            | \$7500.00  |
| 175ARP_1-60049 | MAYBELL PARK IMPROVEMENT       | Transfer           |            | \$15000.00 |
| 175ARP_1-60048 | MAYBELL WASTEWATER TF IMPROVEM | Transfer           | \$15000.00 |            |
| 60063006-60005 | CAPITAL OUTLAY                 | Transfer           |            | \$2691.52  |
| 175ARP_1-60046 | SECURITY UPGRADE               | Transfer           | \$2691.52  |            |
| 10000001-43439 | AUGMENTATION PLAN              | UNEXPECTED REVENUE |            | \$14753.69 |

| Account        | Account Description            | Line Description   | Debit      | Credit     |
|----------------|--------------------------------|--------------------|------------|------------|
| 10000001-55039 | AUGMENTATION EXPENDITURES      | UNEXPECTED REVENUE | \$14753.69 |            |
| 15000001-46004 | REIMBURSEMENT                  | UNEXPECTED REVENUE |            | \$6374.36  |
| 15000001-58003 | EMPLOYEE APPRECIATION          | UNEXPECTED REVENUE | \$6374.36  |            |
| 15000001-46004 | REIMBURSEMENT                  | UNEXPECTED REVENUE |            | \$1526.00  |
| 15000001-53056 | EMPLOYEE EDUCATION             | UNEXPECTED REVENUE | \$1526.00  |            |
| 20500002-45022 | SALE OF ASSETS-Sheriff         | UNEXPECTED REVENUE |            | \$20280.00 |
| 20500002-60014 | EQUIPMENT VEHICLES             | UNEXPECTED REVENUE | \$20280.00 |            |
| 21512302-45022 | SALE OF ASSETS-OEM             | UNEXPECTED REVENUE |            | \$3945.00  |
| 20500002-60060 | Search and Rescue Equipment    | UNEXPECTED REVENUE | \$3945.00  |            |
| 23500002-46004 | Reimbursement                  | UNEXPECTED REVENUE |            | \$2345.15  |
| 23500002-54038 | MISCELLANEOUS                  | UNEXPECTED REVENUE | \$2345.15  |            |
| 23500002-43013 | FEDERAL JBBS & MAT GRANT       | UNEXPECTED REVENUE |            | \$16821.52 |
| 23500002-51018 | OTHER PROFESSIONAL SERVICES    | UNEXPECTED REVENUE | \$1104.00  |            |
| 23500002-51016 | MENTAL HEALTH SERVICES         | UNEXPECTED REVENUE | \$3831.16  |            |
| 23500002-56003 | JAIL BASED BEHAVIORAL SERVICES | UNEXPECTED REVENUE | \$1123.42  |            |
| 23500002-53046 | TRAVEL                         | UNEXPECTED REVENUE | \$425.00   |            |
| 23500002-43013 | FEDERAL JBBS & MAT GRANT       | UNEXPECTED REVENUE |            | \$38278.65 |
| 23500002-51018 | OTHER PROFESSIONAL SERVICES    | UNEXPECTED REVENUE | \$1654.75  |            |
| 23500002-51016 | MENTAL HEALTH SERVICES         | UNEXPECTED REVENUE | \$3827.14  |            |
| 23500002-56003 | JAIL BASED BEHAVIORAL SERVICES | UNEXPECTED REVENUE | \$21795.75 |            |
| 23500002-53046 | TRAVEL                         | UNEXPECTED REVENUE | \$663.07   |            |
| 23500002-43013 | FEDERAL JBBS & MAT GRANT       | UNEXPECTED REVENUE |            | \$28545.58 |
| 23500002-51018 | OTHER PROFESSIONAL SERVICES    | UNEXPECTED REVENUE | \$12244.70 |            |
| 23500002-51016 | MENTAL HEALTH SERVICES         | UNEXPECTED REVENUE | \$3770.79  |            |
| 23500002-56003 | JAIL BASED BEHAVIORAL SERVICES | UNEXPECTED REVENUE | \$2192.15  |            |
| 23500002-43013 | FEDERAL JBBS & MAT GRANT       | UNEXPECTED REVENUE |            | \$16651.53 |
| 23500002-51018 | OTHER PROFESSIONAL SERVICES    | UNEXPECTED REVENUE | \$3800.14  |            |
| 23500002-51016 | MENTAL HEALTH SERVICES         | UNEXPECTED REVENUE | \$1119.50  |            |
| 23500002-56003 | JAIL BASED BEHAVIORAL SERVICES | UNEXPECTED REVENUE | \$1080.73  |            |
| 23500002-53046 | TRAVEL                         | UNEXPECTED REVENUE | \$313.22   |            |
| 23500002-43013 | FEDERAL JBBS & MAT GRANT       | UNEXPECTED REVENUE |            | \$17735.39 |
| 23500002-51018 | OTHER PROFESSIONAL SERVICES    | UNEXPECTED REVENUE | \$1065.15  |            |
| 23500002-51016 | MENTAL HEALTH SERVICES         | UNEXPECTED REVENUE | \$3778.48  |            |
| 23500002-56003 | JAIL BASED BEHAVIORAL SERVICES | UNEXPECTED REVENUE | \$2553.82  |            |

| Account        | Account Description         | Line Description   | Debit      | Credit     |
|----------------|-----------------------------|--------------------|------------|------------|
| 30500003-45022 | SALE OF ASSETS Weed&Pest    | UNEXPECTED REVENUE |            | \$3617.00  |
| 30500003-53036 | SPRAYING                    | UNEXPECTED REVENUE | \$3617.00  |            |
| 50000005-43431 | STATE GRANT                 | UNEXPECTED REVENUE |            | \$26902.99 |
| 50000005-51021 | RANGELAND/WATER ISSUES      | UNEXPECTED REVENUE | \$26902.99 |            |
| 50000005-43431 | STATE GRANT                 | UNEXPECTED REVENUE |            | \$3854.51  |
| 50000005-51021 | RANGELAND/WATER ISSUES      | UNEXPECTED REVENUE | \$3854.51  |            |
| 50000005-43431 | STATE GRANT                 | UNEXPECTED REVENUE |            | \$8777.91  |
| 50000005-51021 | RANGELAND/WATER ISSUES      | UNEXPECTED REVENUE | \$8777.91  |            |
| 50000005-43431 | STATE GRANT                 | UNEXPECTED REVENUE |            | \$6710.21  |
| 50000005-51021 | RANGELAND/WATER ISSUES      | UNEXPECTED REVENUE | \$6710.21  |            |
| 50000005-43431 | STATE GRANT                 | UNEXPECTED REVENUE |            | \$2518.12  |
| 50000005-51021 | RANGELAND/WATER ISSUES      | UNEXPECTED REVENUE | \$2518.12  |            |
| 50000005-43431 | STATE GRANT                 | UNEXPECTED REVENUE |            | \$10370.00 |
| 50000005-51015 | LEGAL SERVICES              | UNEXPECTED REVENUE | \$10370.00 |            |
| 50000005-43431 | STATE GRANT                 | UNEXPECTED REVENUE |            | \$10027.50 |
| 50000005-51015 | LEGAL SERVICES              | UNEXPECTED REVENUE | \$10027.50 |            |
| 50000005-43431 | STATE GRANT                 | UNEXPECTED REVENUE |            | \$5734.88  |
| 50000005-51015 | LEGAL SERVICES              | UNEXPECTED REVENUE | \$5734.88  |            |
| 50000005-43431 | STATE GRANT                 | UNEXPECTED REVENUE |            | \$4995.00  |
| 50000005-51015 | LEGAL SERVICES              | UNEXPECTED REVENUE | \$4995.00  |            |
| 52100005-45008 | DONATIONS                   | UNEXPECTED REVENUE |            | \$25000.00 |
| 52100005-51026 | ENTERTAINMENT               | UNEXPECTED REVENUE | \$25000.00 |            |
| 52500005-46004 | REIMBURSEMENT               | UNEXPECTED REVENUE |            | \$229.99   |
| 52500005-54055 | REFERENCE & PROGRAM SUPPORT | UNEXPECTED REVENUE | \$229.99   |            |
| 52500005-46004 | REIMBURSEMENT               | UNEXPECTED REVENUE |            | \$2000.00  |
| 52500005-54055 | REFERENCE & PROGRAM SUPPORT | UNEXPECTED REVENUE | \$2000.00  |            |
| 36000003-45022 | SALE OF ASSETS              | UNEXPECTED REVENUE |            | \$5608.50  |
| 36036103-51018 | OTHER PROFESSIONAL SERVICES | UNEXPECTED REVENUE | \$5608.50  |            |

  
\_\_\_\_\_  
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 July 23, 2024.

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



**Justifications  
July 2024 Supplemental  
Resolution 2024 - 74**

**COMMISSINERS (100)**

1. The Natural Resource department request to rollover \$40,007.50 from Augmentation Expenses to be utilized towards 2024 expenses.  
**No Change in Contingency**
2. The Natural Resource department request to rollover \$22,478.02 from Augmentation Plan to be utilized towards 2024 expenses.  
**No Change in Contingency**
3. The Natural Resource department request an unexpected revenue of \$14,753.69 from Augmentation Expenses to be utilized towards expenses.  
**No Change in Contingency**
4. The Natural Resource department request to transfer \$22,478.02 from Augmentation Plan revenue to expenses.  
**No Change in Contingency**
5. The Finance department request a transfer of \$7,500.00 from other professional services to Soil Conservation.  
**No Change in Contingency**

**GENERAL (110)**

1. The Finance department requests a downward supplemental of \$163,487.00 due to receiving less federal PILT than was budgeted.  
**No Change in Contingency**

**FINANCE (140)**

1. The Finance department requests to rollover \$2,606.34 from travel and meetings for upcoming travel costs.  
**No Change in Contingency**

**HUMAN RESOURCES (150)**

1. The Human Resources department requests an unexpected revenue of \$6,374.36 from Pinnacle to be utilized towards employee appreciation.  
**No Change in Contingency**

2. The Human Resources department requests an unexpected revenue of \$1,526.00 from the City of Craig to be utilized towards employee training.  
**No Change in Contingency**

#### **OTHER ADMIN (175)**

1. The Development Services department is requesting to transfer \$143,578.65 from Library buildings, Assessor Arca, Fairgrounds, Maybell Park, and Golf Course to be utilized in Loudy Simpson improvement and Maybell waste water treatment facility.  
**No Change in Contingency**
2. The Finance and Development Services department is requesting to transfer \$2,691.52 from Capital outlay to be utilized in security upgrade.  
**No Change in Contingency**

#### **SHERIFF (205)**

1. The Sheriff department is requesting an unexpected revenue of \$20,280.00 from the sale of vehicles at auction to be utilized in Equipment vehicles.  
**No Change in Contingency**

#### **OFFICE OF EMERGENCY MANGEMENT (215)**

1. The Office of Emergency Management is requesting an unexpected revenue of \$3,945.00 from the sale of vehicles at auction to be utilized in search and rescue equipment.  
**No Change in Contingency**

#### **FIRE CONTROL (220)**

1. The Sheriff Department is requesting a transfer of \$1,000.00 from emergency fire fund to food and meals to cover fire crews' meals.  
**No Change in Contingency**

#### **JAIL (235)**

1. The Jail requests \$118,032.67 of unexpected revenue from JBBS & MAT Grant for reimbursing a portion of expenses related to mental health and additional services required in the jail.
2. The Jail requests an unexpected revenue of \$2,345.15 from a reimbursement of costs for professional services paid by the City of Craig.

### **FACILITIES (300)**

1. The Facilities department requests to transfer \$3,000.00 from repairs equipment and maintenance PSC to Facilities repairs equipment and maintenance.  
**No Change in Contingency**

### **PEST MANAGEMENT (305)**

1. The Pest Management department requests an unexpected revenue of \$3,617.00 from the sale of assets to be utilized in spraying.  
**No Change in Contingency**

### **ROAD DEPARTMENT (360)**

1. The Road and Bridge department requests an unexpected revenue of \$5,608.50 from the sale of assets to be utilized towards other professional services.

### **NATURAL RESOURCES (500)**

1. The Natural Resource department requests an unexpected revenue of \$48,763.74 from state grants to be utilized towards rangeland water issues.
2. The Natural Resource department requests an unexpected revenue of \$31,127.38 from state grants to be utilized towards Professional Services.

### **MOFFAT COUNTY FAIR (521)**

1. The Moffat County Fair requests an unexpected revenue of \$25,000.00 from Fair board fundraising to help cover entertainment costs.

### **EXTENSION (525)**

1. The Moffat County Fair requests an unexpected revenue of \$229.99 to be utilized towards purchasing a new laptop for the 4-H shooting Sports program.
2. The Moffat County Fair requests an unexpected revenue of \$2,000.00 to be utilized towards expenses for Sheep Searing School and the Emergency CART Team training.



**SUNSET MEADOWS 1 (600)**

- 1. The Sunset Meadows 1 department requests a rollover of \$99,680.00 from capital outlay for projects not completed until this year.
- 2. The Sunset Meadows 1 department requests a transfer of \$21,522.16 from capital outlay to carpet replacement, linoleum replacement, and security upgrade for projects started last year but completed this year.
- 3. The Sunset Meadows 1 Department requests to transfer \$18,555.00 as shown below:

| <b>MOVE FROM:</b>     |                    |                           |
|-----------------------|--------------------|---------------------------|
| <u>60061006 53001</u> | <u>Advertise</u>   | <u>4,000.00</u>           |
| <u>60062006 52011</u> | <u>Electric</u>    | <u>6,000.00</u>           |
| <u>60062006 52030</u> | <u>Natural Gas</u> | <u>2,555.00</u>           |
| <u>60063006 52017</u> | <u>Facility</u>    | <u>6,000.00</u>           |
| <b><u>Total</u></b>   |                    | <b><u>\$18,555.00</u></b> |

| <b>MOVE TO:</b>       |                       |                           |
|-----------------------|-----------------------|---------------------------|
| <u>60061006 53005</u> | <u>PC Exp/Service</u> | <u>4,200.00</u>           |
| <u>60062006 52040</u> | <u>Sewer</u>          | <u>3,900.00</u>           |
| <u>60062006 52046</u> | <u>Water</u>          | <u>3,300.00</u>           |
| <u>60062006 50050</u> | <u>Contract Labor</u> | <u>7,155.00</u>           |
| <b><u>Total</u></b>   |                       | <b><u>\$18,555.00</u></b> |

**SUNSET MEADOWS 2 (605)**

- 1. The Sunset Meadows 2 Department requests to transfer \$28,645.00 as shown below:

| <b>MOVE FROM:</b>     |                    |                           |
|-----------------------|--------------------|---------------------------|
| <u>60561006 53001</u> | <u>Advertise</u>   | <u>6,000.00</u>           |
| <u>60561006 53018</u> | <u>Insurance</u>   | <u>1,476.00</u>           |
| <u>60561006 53057</u> | <u>Cont. Ed</u>    | <u>2,000.00</u>           |
| <u>60562006 52011</u> | <u>Electrical</u>  | <u>4,000.00</u>           |
| <u>60562006 52030</u> | <u>Natural Gas</u> | <u>4500.00</u>            |
| <u>60563006 52017</u> | <u>Facility</u>    | <u>10,669.00</u>          |
| <b><u>Total</u></b>   |                    | <b><u>\$28,645.00</u></b> |

**MOVE TO:**

|                       |                           |                 |
|-----------------------|---------------------------|-----------------|
| <u>60561006 53005</u> | <u>PC Expense/Serv</u>    | <u>4,200.00</u> |
| <u>60562006 52040</u> | <u>Sewer</u>              | <u>2,950.00</u> |
| <u>60563006 52012</u> | <u>Electrical</u>         | <u>3,325.00</u> |
| <u>60563006 52033</u> | <u>Plumbing</u>           | <u>1,000.00</u> |
| <u>60563006 50050</u> | <u>Contract Labor</u>     | <u>2,400.00</u> |
| <u>60563006 54047</u> | <u>Paint</u>              | <u>2,620.00</u> |
| <u>60563006 60006</u> | <u>Carpet</u>             | <u>6,750.00</u> |
| <u>60563006 60020</u> | <u>Linoleum</u>           | <u>5,400.00</u> |
| <b>Total</b>          | <b><u>\$28,645.00</u></b> |                 |

| <b>Budget supplemental requests by category:</b> |                      |
|--|----------------------|
| <b>Unexpected Revenue</b>                        | <b>\$ 283,603.48</b> |
| <b>Transfers</b>                                 | <b>\$ 248,970.35</b> |
| <b>Increase Spending Authority</b>               | <b>\$ 0.00</b>       |
| <b>Rollovers</b>                                 | <b>\$ 164,771.86</b> |
| <b>Downward Supplemental</b>                     | <b>\$ 163,487.00</b> |
| <b>Total Adjustments</b>                         | <b>\$ 860,832.69</b> |

| <b>Contingency Account History</b>   |                      |
|--------------------------------------|----------------------|
| <b>Balance as of January 1, 2024</b> | <b>\$ 625,000.00</b> |
| <b>March Supplemental</b>            | <b>\$ 5,500.00</b>   |
| <b>July Supplemental</b>             | <b>\$0.00</b>        |
| <b>December Supplemental</b>         | <b>\$0.00</b>        |
| <b>Balance as of July 23, 2024</b>   | <b>\$ 619,500.00</b> |

| <b>Emergency Reserve Account History*</b> |                        |
|---|------------------------|
| <b>Balance as of January 1, 2024</b>      | <b>\$ 1,292,870.00</b> |
|   |                        |
| <b>Balance as of July 23, 2024</b>        | <b>\$ 1,292,870.00</b> |

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