

2024



BUDGET



Freeman Sunset, Photographed by Colt Hoffman

Moffat County... Colorado's Great Northwest

Adopted December 12, 2023



Acknowledgements

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Thank you to all Department Heads, Elected Officials and employees who provided information for the successful compilation of the 2024 Budget.

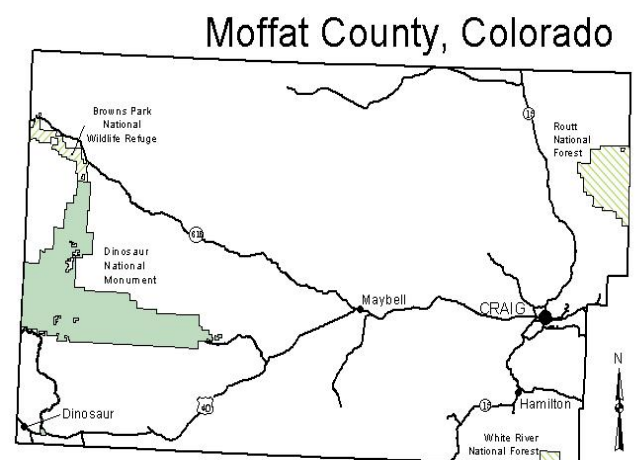
MOFFAT COUNTY VISION STATEMENT

**“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 that serve beside us.

Our service is our only product. Our responsibility is to deliver this product as courteous, responsive and cost effective as we can.

Moffat County provides each of us an equal opportunity and 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

2024 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	KC Hume
District Attorney	Matt Karzen
Coroner	Jesse Arthurs
Surveyor	William Baker

Appointed Officials

County Attorney	Rebecca Tyree
Development Services	Neil Binder
Emergency Management	Todd Wheeler
Fairgrounds/Cemetery	Bill Sixkiller
Finance	Catherine Nielson
Grounds/Parks & Rec/Freeman	Barry Barnes
Housing Authority	Suzanne Hope
Human Resources	Rachel Bower
Human Services	Kristian 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	Ed Wilkinson
Youth Services	Tara Wojtkiewicz

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Board of Moffat County Commissioners
Tony Bohrer · Melody Villard · Donald Broom
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2024 BUDGET MESSAGE

Submitted herein is the Moffat County Budget for 2024. The 2024 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 2024 Moffat County Budget totals \$129,995,716 which is \$7,906,667 or 6.48% more than the 2023 budget of \$122,089,048. 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 2024 Memorial Hospital Budget totals \$77,253,772, an increase of 15.87% or \$10,579,198 more than their 2023 budget of \$66,674,574. The remaining Moffat County Budget, without the Memorial Hospital component unit, is \$52,741,944 a decrease of (\$2,672,529) or (-4.82%) less than the 2023 budget of \$55,414,474.

HISTORIC SPENDING

Below is the historical spending since 2015 for both the Hospital and County.

	Hospital	County	Total
2023 (estimated)	\$66,674,574	\$55,380,618	\$122,055,192
2022 (actual)	\$71,972,180	\$38,110,474	\$110,082,654
2021 (actual)	\$70,995,429	\$43,253,388	\$114,248,817
2020 (actual)	\$70,388,305	\$40,339,665	\$110,727,970
2019 (actual)	\$72,247,734	\$33,033,433	\$105,281,167
2018 (actual)	\$63,271,788	\$34,242,956	\$97,514,744
2017 (actual)	\$53,282,337	\$34,732,581	\$88,014,918
2016 (actual)	\$45,154,145	\$38,178,250	\$83,332,395
2015 (actual)	\$39,359,286	\$43,796,736	\$83,156,022

FACTORS INFLUENCING THE 2024 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 June, 2023, the Consumer Price index is at 4.60%. After receiving the results of a salary survey, Moffat County has implemented a salary grade adjustment to further align wages with the rising consumer price index. (CPI) has increased 32.89% since 2014ⁱ as shown in the chart below:

Year	County Employee	CPI
2014		2.80%
2015		1.18%
2016		2.77%
2017	2%	3.39%
2018		2.73%
2019		1.92%
2020	3%	1.95%
2021	1%	3.54%
2022	1%	8.01%
2023**	10%	4.60%
Totals:	17%	32.89%

** 2023 Salary Survey Increase was varied using average percentage

*Half Year Estimate

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

Capital: Moffat County's Capital Improvement Plan (CIP) is based off of 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 highest replacement need. This method ensures that citizens have best use of tax dollars. In addition, projected road improvements and maintenance has been reduced due to lack of funds for those improvement needs.

REVENUE

The 2024 budget includes the following decrease projections:

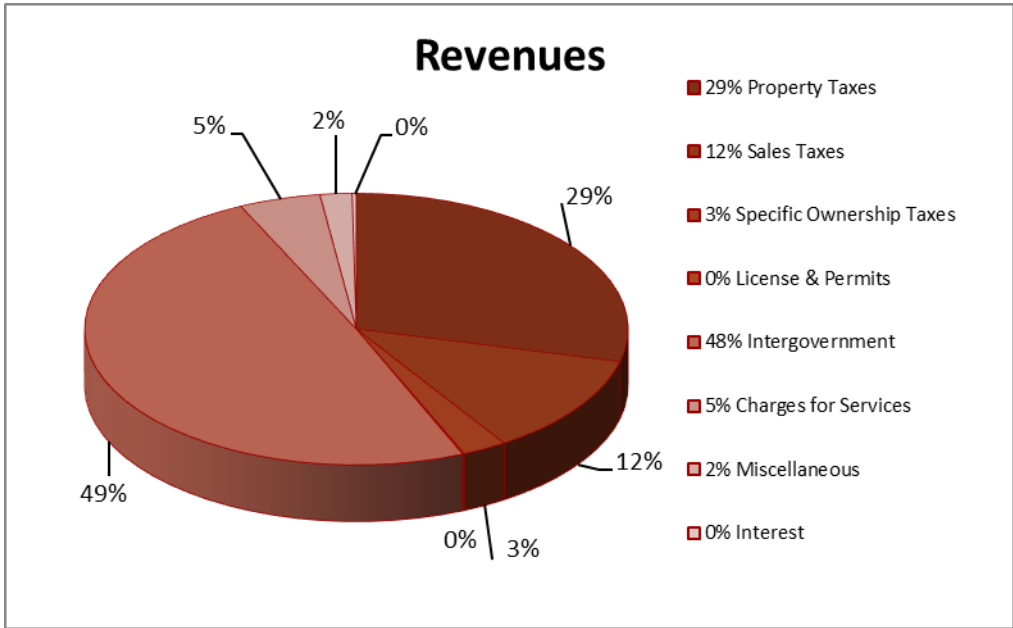
Severance Tax: The State of Colorado was required to refund more Oil and Gas severance taxes than it collected during the state fiscal year. The result was a \$150,000 decrease to Moffat County. This is reflected in the 2022 budget. Moffat County has continued to see an increase in severance tax from 2022, but will continue to monitor.

Interest rate: The Federal Reserve has increased interest rates for 2023 resulting in an overall increase.

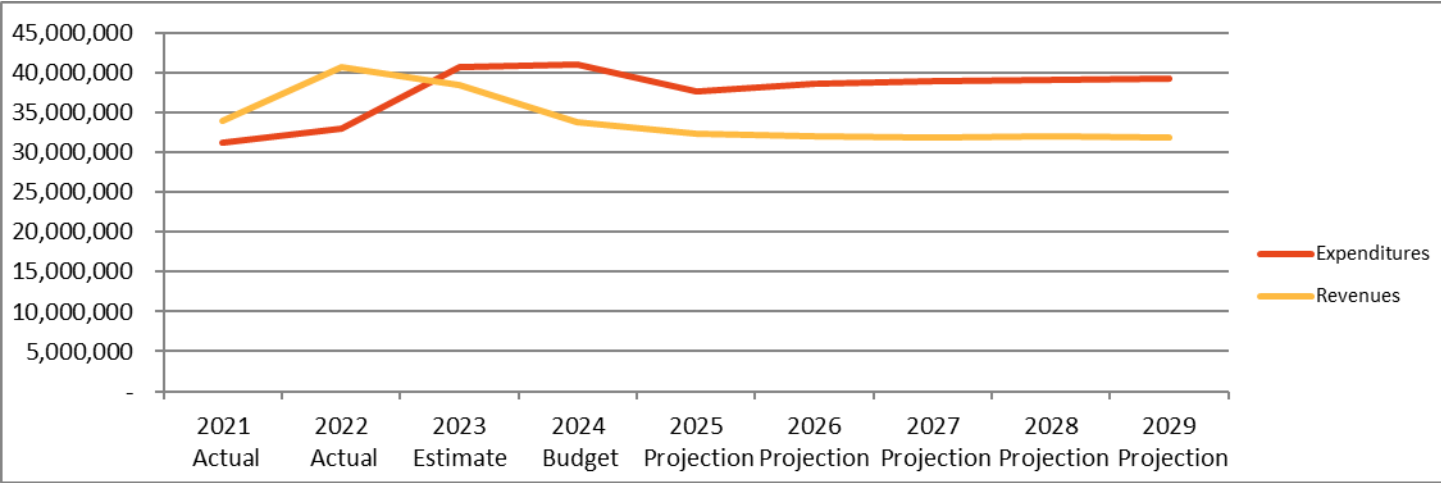
REVENUE TRENDS FOR THE COUNTY (DOES NOT INCLUDE HOSPITAL)

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 2024 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 dependable 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:

2024 MOFFAT COUNTY FUNDS OF TOP CONCERN

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

					Long Term Financial Forecasting				
	2021 Actual	2022 Actual	2023 Estimate	2024 Budget	2025 Projection	2026 Projection	2027 Projection	2028 Projection	2029 Projection
Property Taxes	9,062,960	8,967,716	8,760,002	8,731,626	8,731,626	8,731,626	8,731,626	8,731,626	8,731,626
Sales Taxes	4,378,700	5,842,041	3,695,952	3,628,975	3,628,975	3,628,975	3,628,975	3,628,975	3,628,975
Specific Ownership Taxes	987,335	975,454	800,000	800,000	800,000	800,000	800,000	800,000	800,000
License & Permits	96,041	48,606	30,458	30,458	30,458	30,458	30,458	30,458	30,458
Intergovernmental	15,333,156	20,121,962	20,756,733	14,943,165	14,815,096	14,474,499	14,420,564	14,366,871	14,313,423
Charges for Services	1,713,831	1,835,812	1,581,761	1,466,058	1,466,058	1,466,058	1,466,058	1,466,058	1,466,058
Miscellaneous	615,123	736,744	610,427	574,143	345,004	345,004	345,004	345,004	345,004
Interest	48,782	360,935	47,987	75,720	75,720	75,720	75,720	75,720	75,720
Transfers In	1,763,060	1,782,399	2,084,143	2,799,688	2,200,199	2,225,959	2,217,403	2,382,142	2,264,354
Fund Balance Used	43,981	-	3,343,780	7,893,560	3,705,376	4,789,691	5,150,609	5,294,115	5,612,840
Total Revenue	34,042,969	40,671,669	41,711,243	40,943,392	35,798,512	36,567,990	36,866,417	37,120,970	37,268,458
Personnel Expenditures	15,107,465	14,718,662	17,839,229	18,500,548	18,612,231	18,798,354	18,993,154	19,183,086	19,387,611
Operating Expenditures	11,454,677	13,088,710	14,926,731	13,951,848	13,650,761	14,845,365	14,917,312	14,989,842	15,068,956
Capital Expenditures	967,042	2,093,373	4,907,966	4,403,349	1,857,183	1,303,978	1,347,538	1,194,798	1,192,634
Transfers Out	3,676,503	3,040,319	3,345,542	4,056,273	3,489,997	3,511,504	3,509,403	3,672,858	3,557,683
Fund Total Expenditures	31,205,687	32,941,064	41,019,468	40,912,017	37,610,171	38,459,201	38,767,406	39,040,584	39,206,884
Beginning Fund Balance	33,309,258	36,102,567	43,833,161	41,181,155	33,287,595	28,900,690	23,343,276	17,488,357	11,478,370
Ending Fund Balance	36,102,567	43,833,161	41,181,155	33,287,595	28,900,690	23,343,276	17,488,357	11,478,370	5,144,140
Restricted Reserves	1,950,377	7,058,844	7,678,442	3,374,453	3,394,681	2,035,445	1,880,283	1,692,239	1,496,928
Non-spendable	1,869,058	1,528,966	1,528,966	1,528,966	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Committed Reserves	4,787,070	5,229,021	6,154,562	6,373,664	6,302,043	6,708,831	6,761,705	6,812,999	4,549,501
Assigned Reserves	12,363,116	11,238,088	8,136,557	5,685,579	4,474,967	2,926,743	1,294,593	(315,816)	(2,152,287)
Unassigned Reserves	15,132,945	18,778,243	17,682,629	16,324,933	13,479,000	10,422,258	6,301,777	2,038,948	0
% Cash on Hand	122%	127%	98%	87%	75%	60%	42%	25%	7%
Days Operating Cash on Hand	444	463	356	319	274	218	155	91	25

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 get the best results for the money available within service level demands.

STRATEGIES TO INCREASE REVENUES

Economic and societal challenges effecting 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 for Moffat County:

- ▶ Provide proactive and positive influence for impacts and issues known at both the state and federal level 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 cash reserve, while abiding by statutory requirements and best practice recommendation for the county to keep good bond rating, it 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 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 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 off of historical trends.
- ▶ Expenditures are in three categories and are based off of 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 expense.

- ▶ *One-time revenues are revenues received beyond the revenues projected in the budget, as such, should not be used for on-going expenses such as personnel and operating.*
- ▶ *One-time revenues are either committed to the future through the reserves or through one-time expense.*
- ▶ *One-time expenses are programs, services, or capital that is only spent in a particular year and are not on-going 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 2024 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 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 that the transaction occurred.
- ▶ Budgetary savings from unspent capital are also placed in capital reserve for future use in the fund that 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 that the one-time revenues occurred.

COUNTY FUNDS

Moffat County's Budget contains 22 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 39 departments. It is necessary to review each department's situation in some detail to determine what is happening in 2024.

The General Fund has an seen a decrease due to a salary increase, utilities, 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 maintain 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 mandate 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 is in need of new cell construction in 2024, increasing the budget \$416,275.

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 preventable health by working in collaboration with the Board of Health and 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. The balance of the new courthouse project is also reflected in this fund of \$1,616,413.

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. Expenditures have been separated out in the 2022 budget between the Employee Health & Wellness Clinic and the benefit plan to better identify areas of savings for future budgets.

H. LEASE PURCHASE FUND

The Lease Purchase Fund accounts for the payments of the certificate of participation and utility bonds. These payments total \$1,256,585 in 2024 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 are on the following pages.

2023 - 2024 BUDGET COMPARISON

	Expenditures		
	2023 Budget	2024 Budget	Difference
General Fund:	\$ 18,404,377	\$ 19,167,534	\$ 763,156
Special Revenue Funds:			
Road & Bridge Fund	\$ 9,490,920	\$ 9,388,368	\$ (102,552)
Landfill Fund	720,464	1,161,728	\$ 441,264
Airport Fund	401,056	548,575	\$ 147,519
Emergency 911 Fund	105,550	105,550	\$ -
Conservation Trust Fund	84,450	139,450	\$ 55,000
Library Fund	414,057	426,635	\$ 12,578
Senior Citizens Fund	246,755	322,741	\$ 75,987
Telecommunications Fund	17,000	16,000	\$ (1,000)
Moffat County Tourism Association	178,846	196,740	\$ 17,894
Jail Fund	2,812,995	3,049,241	\$ 236,246
Human Services Fund	8,339,437	7,471,854	\$ (867,583)
Public Health Fund	909,871	537,067	\$ (372,804)
Museum Fund	-	-	\$ -
Moffat County Local Marketing Dist	618,744	860,987	\$ 242,243
All Crimes Enforcement Teams	84,120	84,120	\$ -
Subtotal Special Revenue Funds:	\$ 24,424,264	\$ 24,309,057	\$ (115,207)
Capital Project Funds:			
Capital Projects Fund	\$ 5,777,747	\$ 1,836,413	\$ (3,941,334)
Subtotal Capital Project Funds:	\$ 5,777,747	\$ 1,836,413	\$ (3,941,334)
Debt Service Funds:			
Lease-Purchase Fund	\$ 1,261,399	\$ 1,256,585	\$ (4,814)
Subtotal Debt Service Funds:	\$ 1,261,399	\$ 1,256,585	\$ (4,814)
Internal Service Funds:			
Health & Welfare	\$ 4,504,826	\$ 5,133,572	\$ 628,746
Internal Service	12,100	12,100	\$ -
Subtotal Internal Service Funds:	\$ 4,516,926	\$ 5,145,672	\$ 628,746
Enterprise Funds			
Maybell Waste Water Treatment Facility	\$ 50,213	\$ 50,338	\$ 125
Subtotal Enterprise Funds:	\$ 50,213	\$ 50,338	\$ 125
Component Units:			
Housing Authority	\$ 951,742	\$ 948,539	\$ (3,203)
The Memorial Hospital	66,674,574	77,253,772	\$ 10,579,198
Shadow Mtn Local Improvement Dist	27,806	27,806	\$ -
Subtotal Component Units:	\$ 67,654,122	\$ 78,230,117	\$ 10,575,995
Total All Funds	\$ 122,089,048	\$ 129,995,716	\$ 7,906,667
			6.48%

2024 FUNDS AVAILABILITY PROJECTIONS

	Beginning Fund Balance	Proposed Revenues	Proposed Expenditures	Ending Fund Balance	Fund Balance Designation		
					Nonspendable Restricted	Committed Assigned	Unassigned
General Fund:	\$ 26,941,862	\$ 14,737,110	\$ 19,167,534	\$ 22,511,439	\$ 1,345,913	\$ 4,840,592	\$ 16,324,933
Special Revenue Funds:							
Road & Bridge Fund	\$ 10,328,143	\$ 6,547,286	\$ 9,388,368	\$ 7,487,060	\$ 1,528,966	\$ 5,958,095	\$ -
Landfill Fund	1,670,815	722,906	1,161,728	1,231,993	250,000	981,993	-
Airport Fund	271,648	579,952	548,575	303,024	-	271,648	-
Emergency 911 Fund	594,117	106,000	105,550	594,567	594,567	-	-
Conservation Trust Fund	124,909	36,186	139,450	21,645	21,645	-	-
Library Fund	357,397	398,927	426,635	329,689	-	329,689	-
Senior Citizens Fund	77,751	322,741	322,741	77,751	-	77,751	-
Telecommunications Fund	239,607	-	16,000	223,607	223,607	-	-
Moffat County Tourism Association Fund	179,582	144,667	196,740	127,508	127,508	-	-
Jail Fund	581,470	3,049,241	3,049,241	581,470	-	581,470	-
Human Services Fund	1,756,130	6,877,509	7,471,854	1,161,784	1,161,784	-	-
Public Health Fund	866,756	537,067	537,067	866,755	866,755	-	-
Museum Fund	-	-	-	-	-	-	-
Moffat County Local Marketing District	564,651	306,000	860,987	9,664	9,664	-	-
All Crimes Enforcement Team	195,219	83,200	84,120	194,299	194,299	-	-
Subtotal Special Revenue Funds:	\$ 17,808,192	\$ 19,711,681	\$ 24,309,057	\$ 13,210,815	\$ 4,978,795	\$ 8,200,644	\$ -
Capital Project Funds:							
Capital Projects Fund	\$ 4,427,275	\$ 53,280	\$ 1,836,413	\$ 2,644,142	\$ -	\$ 2,644,142	-
Subtotal Capital Project Funds:	\$ 4,427,275	\$ 53,280	\$ 1,836,413	\$ 2,644,142	\$ -	\$ 2,644,142	\$ -
Debt Service Funds:							
Lease-Purchase Fund	\$ 1,245,784	\$ 1,256,585	\$ 1,256,585	\$ 1,245,784	1,245,784	\$ -	\$ -
Subtotal Debt Service Funds:	\$ 1,245,784	\$ 1,256,585	\$ 1,256,585	\$ 1,245,784	\$ 1,245,784	\$ -	\$ -
Internal Service Funds:							
Health & Welfare	\$ 3,307,418	\$ 3,842,637	\$ 5,133,572	\$ 2,016,483	110,000	\$ 1,906,483	\$ -
Internal Service	93,319	10,350	12,100	91,569	66,637	24,932	-
Subtotal Internal Service Funds:	\$ 3,400,738	\$ 3,852,987	\$ 5,145,672	\$ 2,108,053	\$ 176,637	\$ 1,931,416	\$ -
Enterprise Funds							
Maybell Waste Water Treatment Facility	\$ 345,398	\$ 37,102	\$ 50,338	\$ 332,162	\$ 222,815	\$ 109,347	\$ -
Subtotal Enterprise Funds:	\$ 345,398	\$ 37,102	\$ 50,338	\$ 332,162	\$ 222,815	\$ 109,347	\$ -
Component Units:							
Housing Authority	\$ 1,521,402	\$ 969,173	\$ 948,539	\$ 1,542,036	20,000	\$ 1,522,036	\$ -
The Memorial Hospital	6,338,841	77,988,900	77,253,772	7,073,969	-	7,073,969	-
Shadow Mtn Local Improvement District	184,937	31,000	27,806	188,131	188,131	-	-
Subtotal Component Units:	\$ 8,045,180	\$ 78,989,073	\$ 78,230,117	\$ 8,804,136	\$ 208,131	\$ 8,596,005	\$ -
Total All Funds	\$ 62,214,429	\$ 118,637,817	\$ 129,995,716	\$ 50,856,529	\$ 8,178,074	\$ 26,322,145	\$ 16,324,933
Moffat County	2024 Budget				8		
W/O Hospital	55,875,588	40,648,917	52,741,944	43,782,560	8,178,074	19,248,176	16,324,933

BASIS OF ACCOUNTING & BUDGETING

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 measureable 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.

[*/https://www.colorado.gov/pacific/dola/inflation-denver-aurora-lakewood-consumer-price-index](https://www.colorado.gov/pacific/dola/inflation-denver-aurora-lakewood-consumer-price-index)



WELCOME TO *Moffat County* COLORADO

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 that 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 within 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 Coop 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.

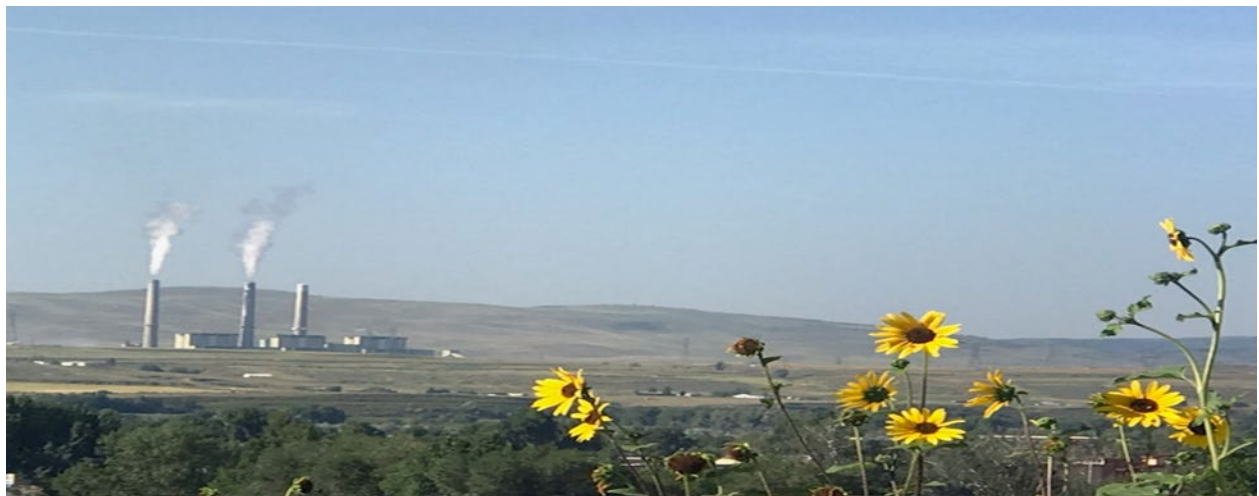
Colorado Northwestern Community College offers various associate degrees, job training and hands on learning through automotive, cosmetology, and nursing degrees.

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

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

Northwest Colorado welcomes relocating businesses and new industries.

In addition to an agriculture background, Moffat County historically has had coal mining supporting their 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 1800's has been featured in numerous publications.

Settlers moved into the area in the 1800's. Earlier tribes left records of their existence with petro glyphs 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 in order to continue to provide quality services to our constituents and to build and maintain infrastructure which 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 budget are submitted to the Moffat County Board of Commissioners on 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

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 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.

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 22 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 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: Are funds 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 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 on-going 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 major revenue source decreases 5% within a given year after 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 that the transaction occurred.
 - Budgetary savings from unspent capital are also placed in capital reserve for future use in the fund that 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 that 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, that 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 are used in the LTFP. Strategies are developed to achieve and maintain financial balance within the LTFP. The LTFP will be updated prior to 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 from 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 values to the community. The level of services which 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 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 auditor to submit audit report to local government governing body. (C.R.S 29-1-606(a)(1))
31-Jul	Deadline for submitting annual audit report to the Office of the State Auditor. (C.R.S 29-1-606(3)) Deadline for request for extension of 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 -
25-Aug	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.) 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 which 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	Budget officer must submit proposed budget to the governing body. (C.R.S. 29-1-105) Governing body must publish "Notice of Budget" upon receiving 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 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; governing body must enact a resolution or ordinance to appropriate funds for the ensuing fiscal year. If the budget is not adopted by 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 that 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 a 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 on-going 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 expenditure to budget amounts. In addition, staff will prepare reports on a monthly, quarterly and yearly basis to the Board of County Commissioners that 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 to 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 their department. The County requires a budget supplemental to transfer between line items or in the event the department receives unexpected revenue. Supplementals 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 statement in conformance to 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 to ensure 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 on a yearly basis in the months of 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): In the event that 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, correction 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 reduction in workforce, such as hiring freeze, reduction in hours and furloughs.

3. MAJOR: An anticipated net reduction in available reserves or 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 reduction in major revenue source(s) of 100% depleted and 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 for determining 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 before the Board of County Commissioners may consider it a long-time expansion of revenue growth.

Annual Budget Procedures

The budget process begins in June when the Finance Department presents the current year revenue projections and fiscal state of the county. Departments review their current year end estimates and budget year expenditure and revenues. Changes from these expenditure and revenues are due to Finance in August. 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 September 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 August. After reviewing the departmental budget requests, the County Commissioners provide their recommendations to Finance for preparation of the proposed budget.

During October and November, 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 is presented with the amounts for the 2024 budget being legally appropriated funds. Any fiscal reference beyond the 2024 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 fund is intended to give the reader the detail 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.

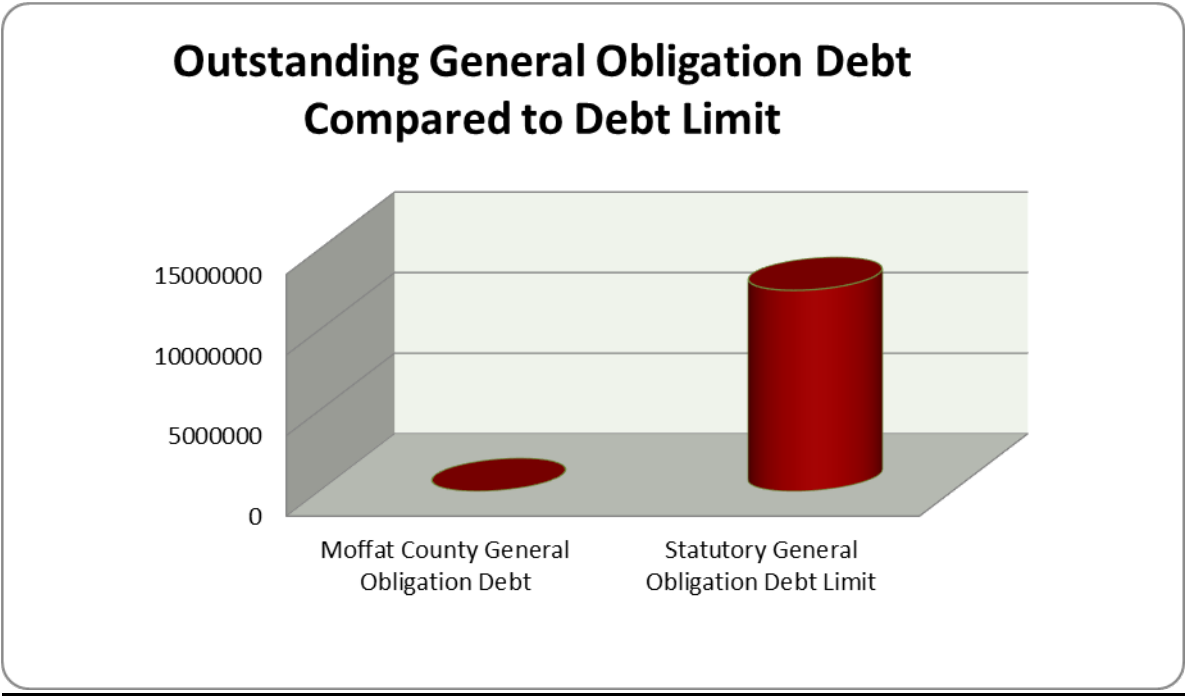
Historically, the Lease-Purchase Fund accounted for the certificates of participation ("COP's) from 1998 series to 2015 series financed by Moffat County and the Moffat County Finance Corporation. These COPs were mainly utilized for the construction of the Moffat County Public Safety Center and were paid 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 2024, the Lease Purchase payment for the 2021 Certificates is \$1,227,625.

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 is to repay the lease agreement for the project. For 2024, the Lease payment for the energy savings project is \$28,960.

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 not 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 2023 assessed valuation is \$415,702,295. 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 \$12,471,069.





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. Net changes for 2024 resulted in an increase of 1.78 more FTE than 2023 budget.

Department	Dept #	2020	2021	2022	2023	2024
Commissioners	100	3.67	3.67	3.67	3.67	3.67
Clerk & Recorder	115	6.70	6.70	8.10	7.70	6.70
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	4.00	4.00	5.00	4.00	4.00
Facility Maintenance	300	7.70	7.60	7.60	8.60	11.00
Finance	140	3.95	4.00	4.20	4.00	4.00
Natural Resources	500	1.33	1.33	1.33	1.33	1.33
Communications	145	0.25	0	0	0	0.00
Human Resource	150	2.45	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	1.50	1.50	1.80	1.80
Surveyor	165	1.00	1.00	1.00	1.00	1.00
Sheriff	205	17.0	17.0	17.0	17.0	17.00
Coroner	208	1.10	1.10	1.10	1.10	1.10
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
Weed & Pest Management	305	1.84	1.84	1.84	1.84	1.84
County Fair	521	0.72	0.72	0.72	0.72	0.72
Extension	525	0.90	0.90	0.90	0.90	0.90
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	2.40	2.40	2.00
Parks & Recreation	320	2.00	2.00	2.00	2.00	2.00
Sherman Youth Camp	325	0.00	0.00	0.00	0.00	0.00
General Fund Total		71.63	71.88	74.48	74.18	75.18
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	0.50	0.20	0.20
Library	535	5.05	5.05	5.05	5.05	5.83
Maybell Waste Water Treatm	355	0.24	0.24	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	22.30	23.30	23.30	23.30	23.30
Human Services	425	29.00	29.00	28.00	27.00	27.00
Public Health	430	1.00	3.50	7.30	4.50	4.50
Housing Authority	600/605	4.33	4.33	4.33	4.33	4.33
Museum	550	3.53	0.00	0.00	0.00	0.00
Grand Total		193.71	193.93	199.09	194.69	196.47
Increase/(Decrease)		(2.45)	0.22	5.38	(4.40)	1.78
Moffat County Population*		13,188	13,283	13,292	13,185	13,177
FTEs/100 Population		1.47%	1.46%	1.50%	1.48%	1.49%

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

Personnel Expense

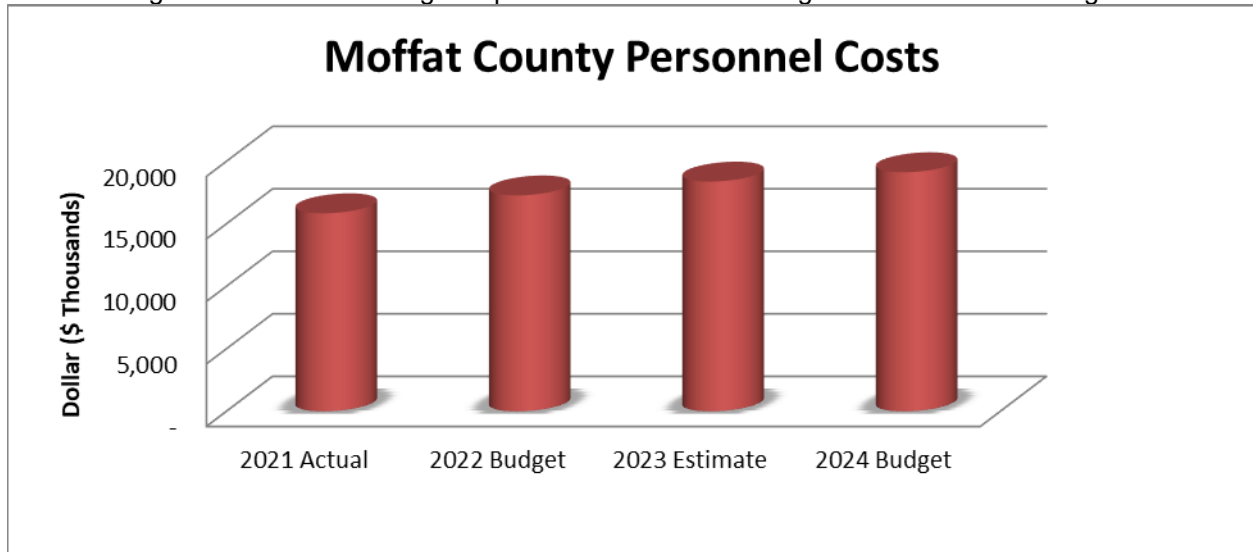
The 196.47 Full Time Equivalent (FTE) positions budgeted for 2024 represent \$19,342,088 in personnel expense. Items budgeted in personnel expense include: salaries and wages for regular and part-time employees, overtime, health insurance, retirement contribution, life insurance, disability, Social Security/Medicare insurance cost, 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 mid-point 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 4% 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 thru 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 2024 budget year.

Employees that 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 to the rising cost of living in the 2024 budget.

The following chart reflects the budgeted personnel costs for staffing levels from 2021 through 2024:



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.

2024 Personnel Expense changes from 2023

Personnel expense includes wages, longevity, retirement, FICA, Medicare, workers compensation, health, dental, vision and life insurance benefits. The 2024 personnel budget has increased 3.69% or \$689,055.

	2023	2024	Increase/ (Decrease)
General	\$ 7,934,699	\$ 8,176,102	241,404
Road & Bridge	\$ 4,712,920	\$ 4,812,461	99,541
Landfill	\$ 425,611	\$ 438,600	12,989
Airport	\$ 18,913	\$ 10,900	(8,013)
Conservation Trust	\$ 18,000	\$ 18,000	0
Library	\$ 280,863	\$ 315,670	34,807
Maybell Waste Water Treatment Facility	\$ 16,400	\$ 16,400	0
Senior Citizens	\$ 204,107	\$ 277,738	73,632
MCTA	\$ 84,646	\$ 85,240	594
Jail	\$ 1,925,051	\$ 1,963,700	38,649
Human Services	\$ 2,249,383	\$ 2,564,929	315,546
Public Health	\$ 513,293	\$ 379,046	(134,247)
Museum	\$ -	\$ -	0
Sunset Meadows I & II	\$ 269,147	\$ 283,300	14,153
Total Personnel Budget	\$18,653,033	\$19,342,088	689,055

Details of personnel costs are included throughout the budget according to those departments with personnel expense.



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 is 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 with either 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 coordinating tourism promotion activities with local marketing tax revenue received from local rooms and accommodations.

All Crimes Enforcement Team Fund: This funds accounts for operations to minimize 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.

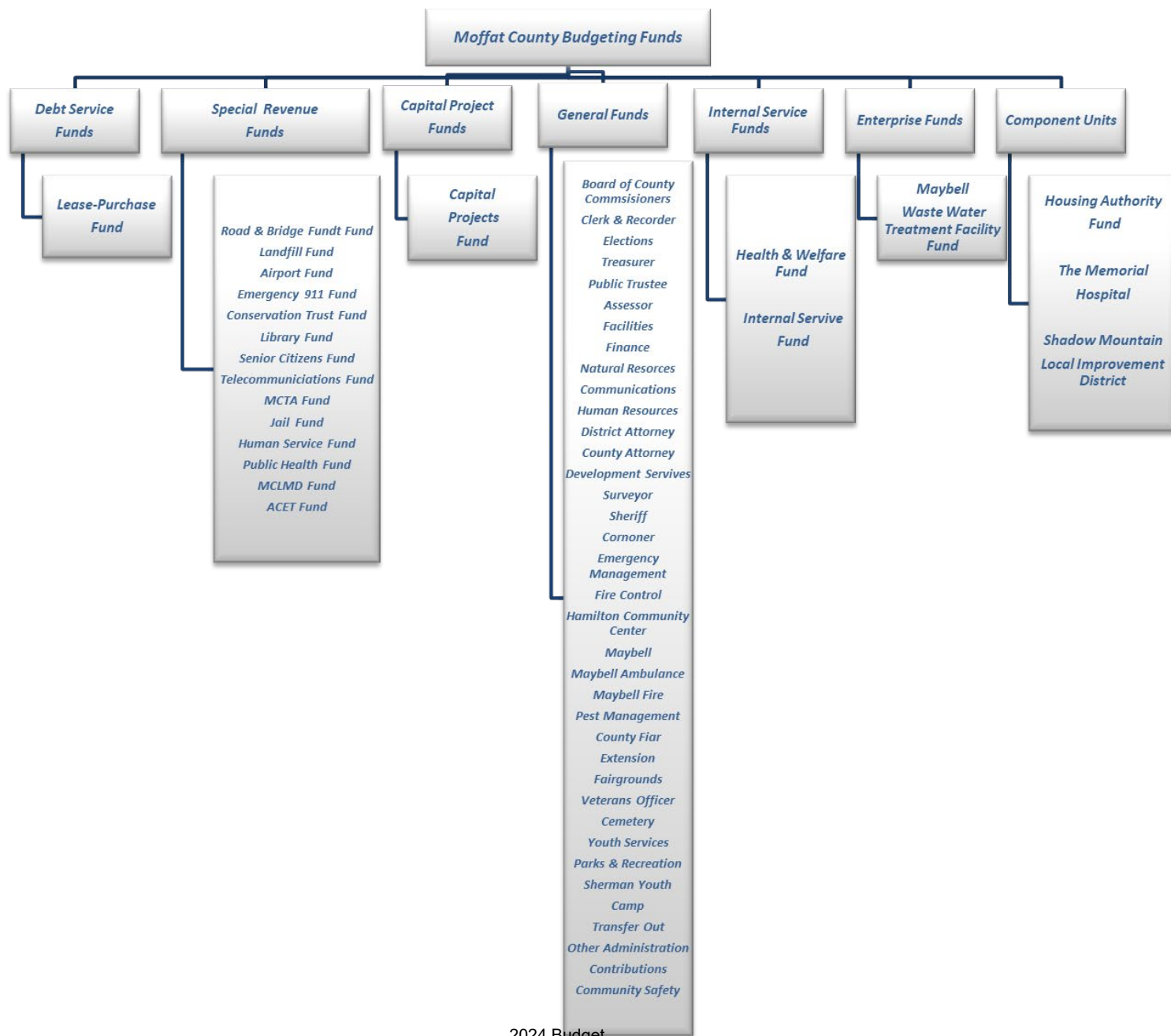
LEASE-PURCHASE FUND—The Debt Service Fund accumulates for payment of the 2014 series and 2015 series certificates of participation (COP's).

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 2024 BUDGETING FUNDS

	General Fund	Special Revenue Funds	Capital Projects Fund	Lease-Purchase Fund	Internal Service Funds	Enterprise Funds	Component Units	Total Funds
Property Taxes	8,135,339	596,287	-	-	-	-	1,247,107	9,978,733
Sales Taxes	2,782,475	1,397,002	-	-	-	-	-	4,179,477
Specific Ownership Taxes	-	800,000	-	-	-	-	-	800,000
License & Permits	458	30,000	-	-	-	-	-	30,458
Intergovernmental	2,199,091	12,862,574	-	-	-	-	512,477	15,574,142
Charges for Services	1,285,058	901,300	-	-	3,642,987	36,960	74,969,514	80,835,819
Miscellaneous	284,689	290,854	50,000	-	200,000	-	2,258,507	3,084,050
Interest	50,000	33,977	3,280	-	10,000	142	1,468	98,867
Transfers In	-	2,799,688	-	1,256,585	-	-	-	4,056,273
Prior Year Reserves	4,430,424	4,629,202	1,783,133	-	1,292,685	13,236	-	12,148,680
Total Revenue	19,167,534	24,340,883	1,836,413	1,256,585	5,145,672	50,338	78,989,073	130,786,497
Personnel Expenditures	8,176,102	10,866,285	-	-	-	16,400	36,354,299	55,413,087
Operating Expenditures	4,752,602	10,684,706	-	1,256,585	5,145,672	33,938	41,845,818	63,719,321
Capital Expenditures	2,211,516	2,729,107	1,836,413	-	-	-	30,000	6,807,036
Transfers Out	4,027,313	28,960	-	-	-	-	-	4,056,273
Fund Total Expenditures	19,167,534	24,309,058	1,836,413	1,256,585	5,145,672	50,338	78,230,117	129,995,717
Beginning Fund Balance	26,941,862	17,774,013	4,427,275	1,245,784	2,487,030	345,398	8,045,180	61,266,541
Ending Fund Balance	22,511,438	13,145,262	2,644,142	1,245,784	1,194,345	332,162	8,804,136	49,877,267
Restricted Reserves	1,345,913	3,415,652	0	1,245,784	0	0	208,131	6,215,479
Non-spendable	0	1,528,966	0	0	176,637	222,815	0	1,928,418
Committed Reserves	4,094,521	2,403,410	2,644,142	0	0	0	153,120	9,295,193
Assigned Reserves	746,071	5,797,234	0	0	1,017,708	109,347	8,442,884	16,113,244
Unassigned Reserves	16,324,933	0	2024 Budget	0	0	0	0	16,324,933

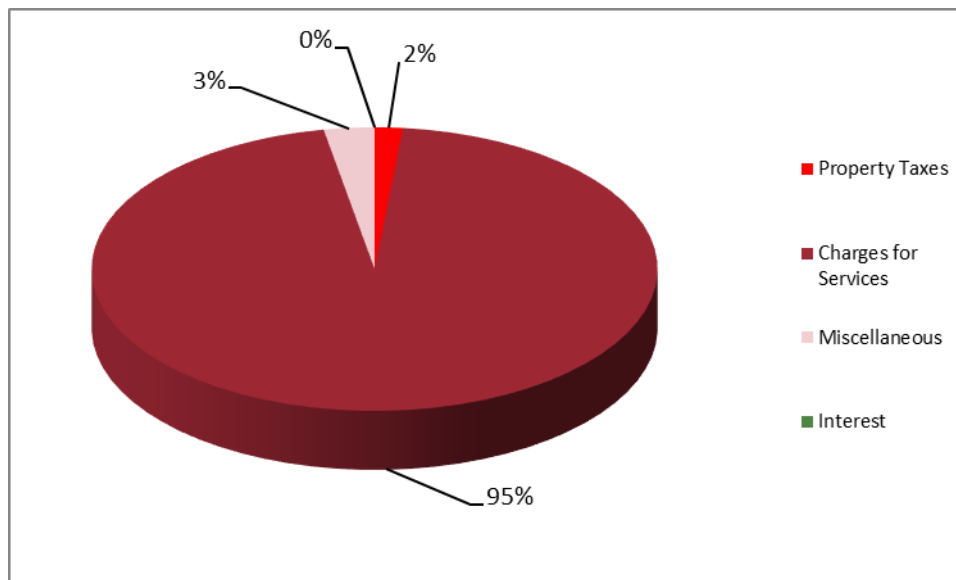
Revenues by Category

Below is the revenue by category for both the County and the Hospital for 2024 Budget.

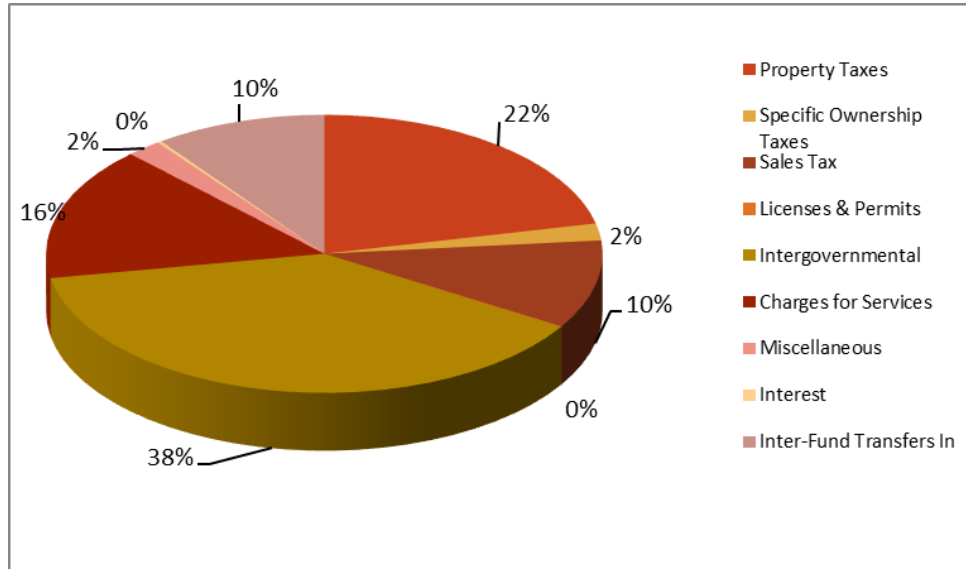
Tax Revenues		County	Hospital*	Total
Property Taxes		8,731,626	1,247,107	9,978,733
Specific Ownership Taxes		800,000	-	800,000
Sales Tax		4,179,477	-	4,179,477
Taxes	Total Taxes	13,711,103	1,247,107	14,958,210
Other Revenues				
Licenses & Permits		30,458	-	30,458
Intergovernmental		15,574,142	-	15,574,142
Charges for Services		6,310,123	74,488,736	80,798,859
Miscellaneous		831,393	2,252,657	3,084,050
Interest		98,325	400	98,725
	Total Other Revenues	22,844,440	76,741,793	99,586,233
Inter-Fund Transfers In				
Inter-Fund Transfers In		4,056,273	-	4,056,273
	Total Inter-Fund Transfer In	4,056,273	-	4,056,273
	Total Revenue Sources	40,611,815	77,988,900	118,600,715

**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 95 of its revenues from charges of services as shown in the chart below:



The County's revenue is more diverse than hospital revenues; receiving 22% from Property tax, 10% from sales tax and 38% from intergovernmental (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 Town of Dinosaur, the Colorado Department of Revenue distributes the revenue as follows:

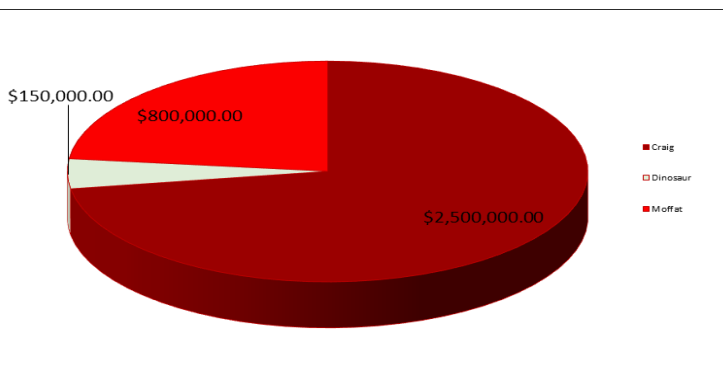
.50% distributed to the County.

.75% remains with the City of Craig and 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 2024 budget, this portion of the sales tax revenue received by the County is utilized toward the certificates of participation (COP's) for the remodel of the new County Courthouse, 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 \$2,650,000 in total County sales tax collections for 2024 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 2023 assessment are received in the 2024 budget year. Property taxes include current property taxes, delinquent property tax, penalties, and interest. **Total property tax revenue from all sources is anticipated to decrease \$36,489 from 2023 budget.**

Mill Levy

The mill levy remained the same at 23.891 from 2023 to 2024. The mill levy will not be certified until January 2024, per the Governor's office.

Fund	Mill Levy	Property Tax
General Fund	19.448	\$ 8,084,454
Human Services Fund	1.120	\$ 465,587
Public Health Fund	0.304	\$ 126,498
SubTotal	20.872	\$ 8,676,539
Hospital	3.000	\$ 1,247,107
Voter Approved Mill Levy Total	23.872	\$ 9,923,646
Abatement	0.109	\$ 45,686
2024 Total	23.981	\$ 9,969,332

Concerns

2022 Top Ten Taxpayers		
Title	Assessed Value	Total Tax Dollars
Tri Sate Gen & Trans	\$ 103,719,400	\$ 6,955,035
ColoWyo Coal/Axil Basin Co	\$ 30,824,484	\$ 1,909,686
Public Service (Xcel)	\$ 20,456,600	\$ 1,366,068
Wexpro Company	\$ 21,638,766	\$ 1,336,956
Pacific Corp	\$ 16,987,800	\$ 1,140,170
Trapper Mining Inc	\$ 13,255,750	\$ 889,630
Rockies Express Pipeline, LLC	\$ 13,673,000	\$ 844,677
Wyoming Interstate Pipe	\$ 13,436,300	\$ 830,135
Salt River Project	\$ 8,395,200	\$ 563,461
Overland Pass Pipeline	\$ 6,396,000	\$ 395,162
Total	\$ 248,783,300	\$ 16,230,980

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 level, which could significantly impact Moffat County. The financial stability of the County has to be balanced against some

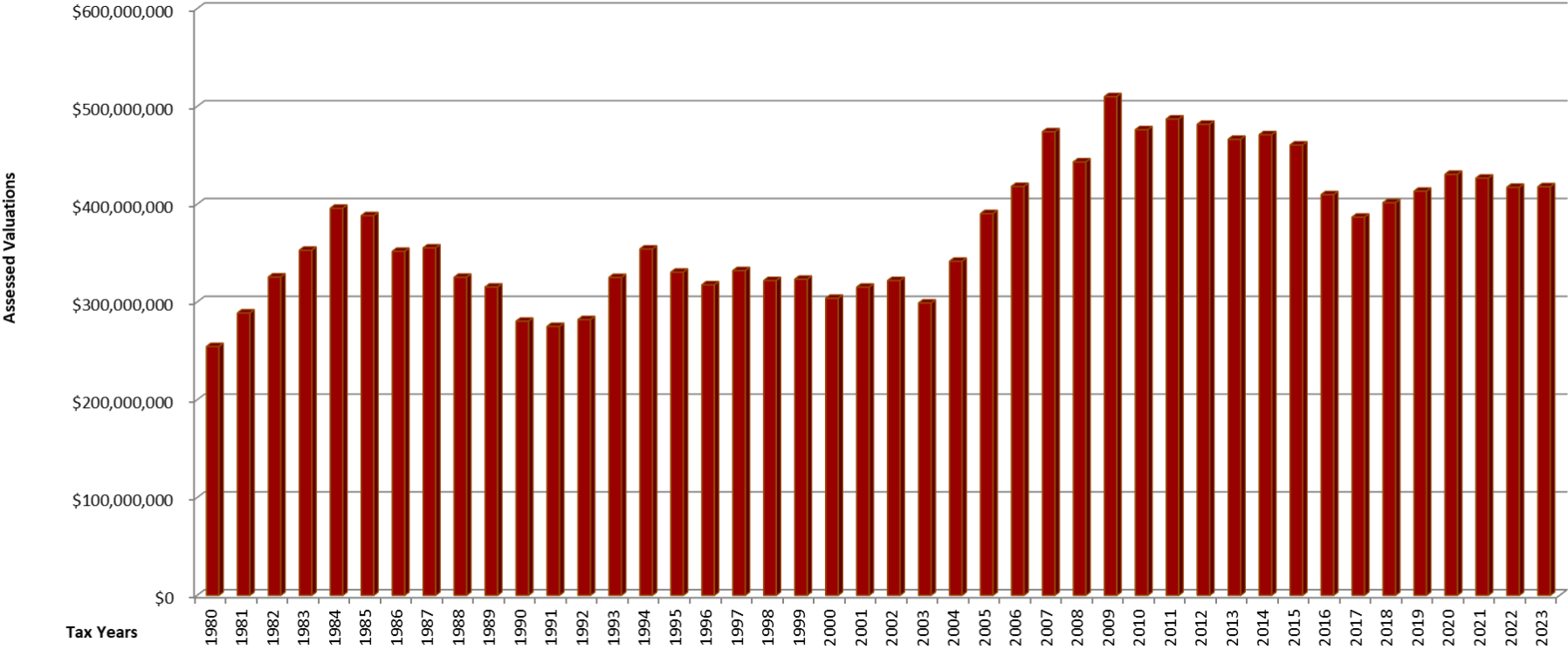
measure of concern for the future. In order to address these issues Moffat County has established reserve policies. These reserves could be used to offset a decrease in revenue along with implementation of the recession/net revenue shortfall plan should we lose a taxpayer.

Assessed Valuation History

Below is the assessed valuation history for Moffat County from 1980 to 2023:

Tax Year	Assessed Valuations	Assessed Valuations + or -	% of Change + or -
1980	\$254,378,310		
1981	\$288,702,830	\$34,324,520	13.49%
1982	\$325,499,220	\$36,796,390	12.75%
1983	\$352,857,580	\$27,358,360	8.41%
1984	\$395,764,170	\$42,906,590	12.16%
1985	\$388,190,810	(\$7,573,360)	-1.91%
1986	\$351,711,530	(\$36,479,280)	-9.40%
1987	\$355,261,930	\$3,550,400	1.01%
1988	\$325,238,180	(\$30,023,750)	-8.45%
1989	\$315,232,980	(\$10,005,200)	-3.08%
1990	\$280,318,210	(\$34,914,770)	-11.08%
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	\$417,783,300	\$543,784	0.13%

Moffat County Assessed Valuations 1980 thru 2023



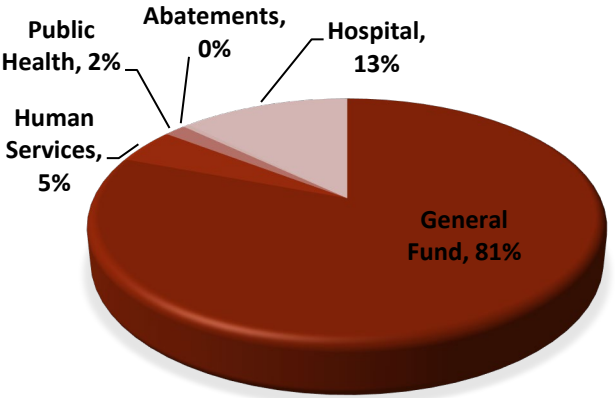
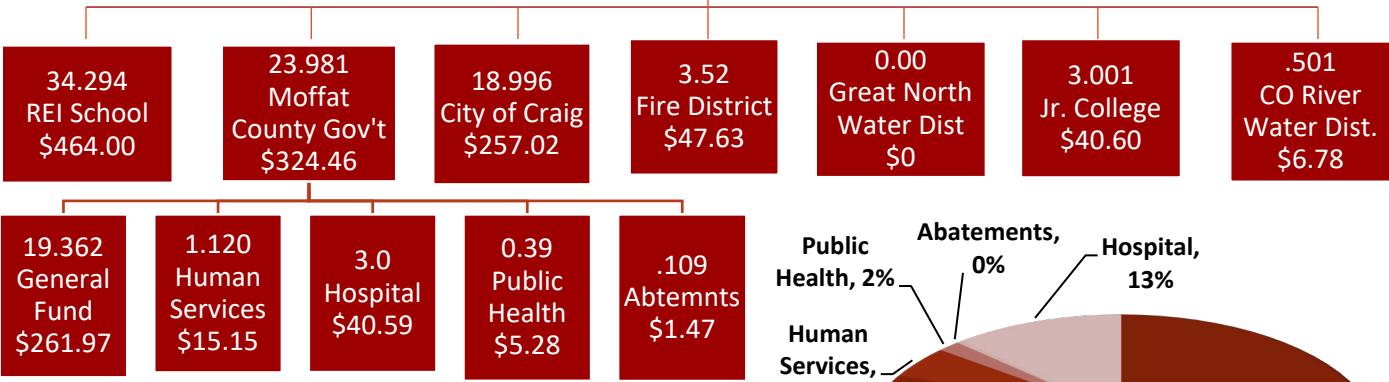
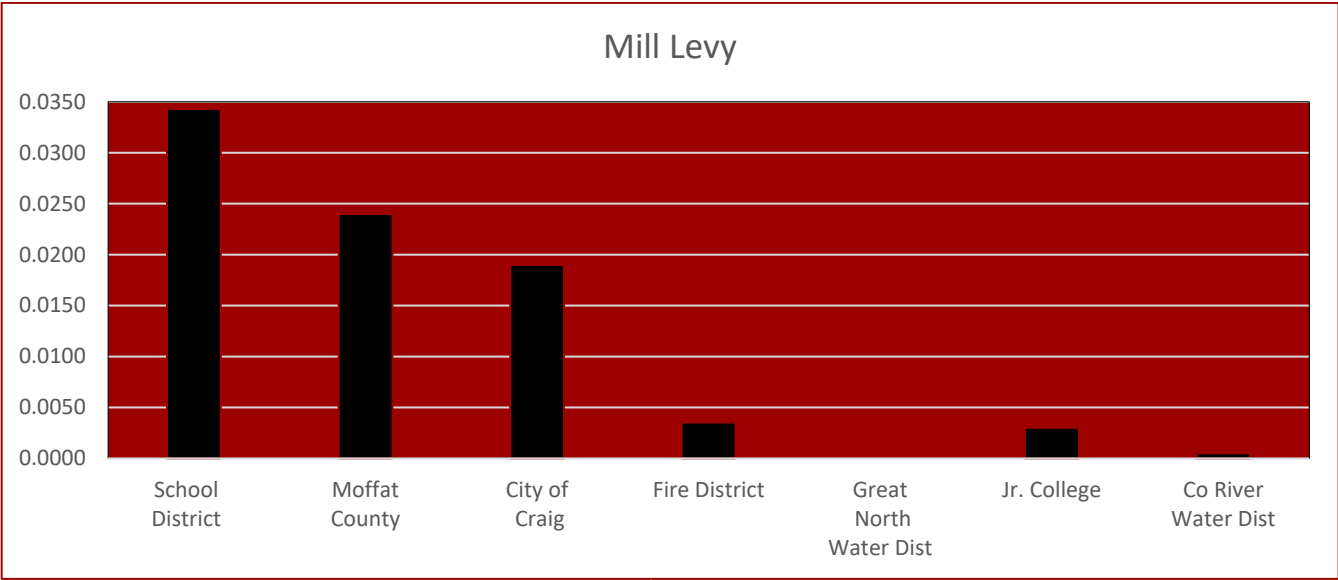
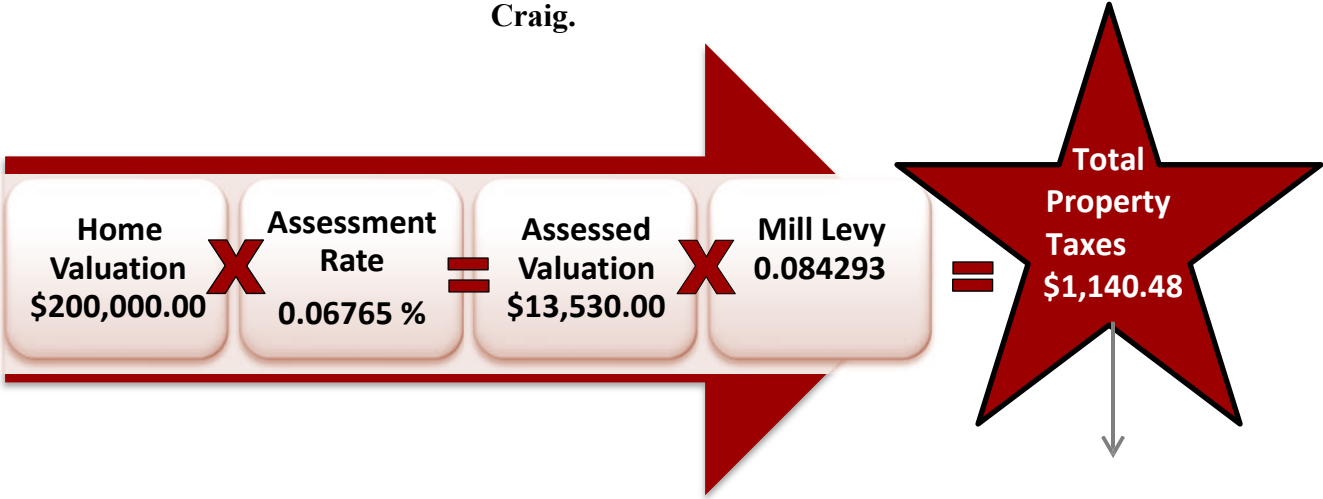
Residential Property Tax

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 2022 assessed valuation collected in 2023. The graphics also illustrate the use of the property taxes levied by Moffat County by fund for 2023.

Where Do My Property Taxes Go?

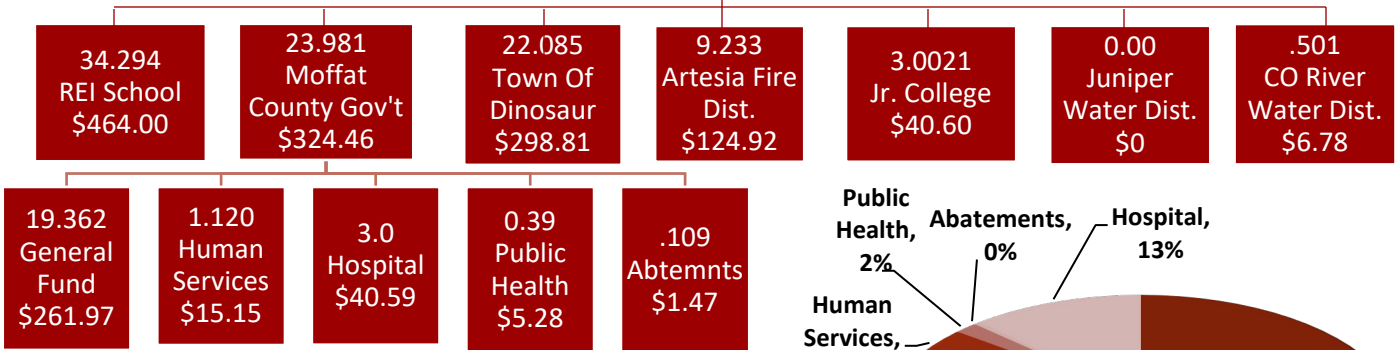
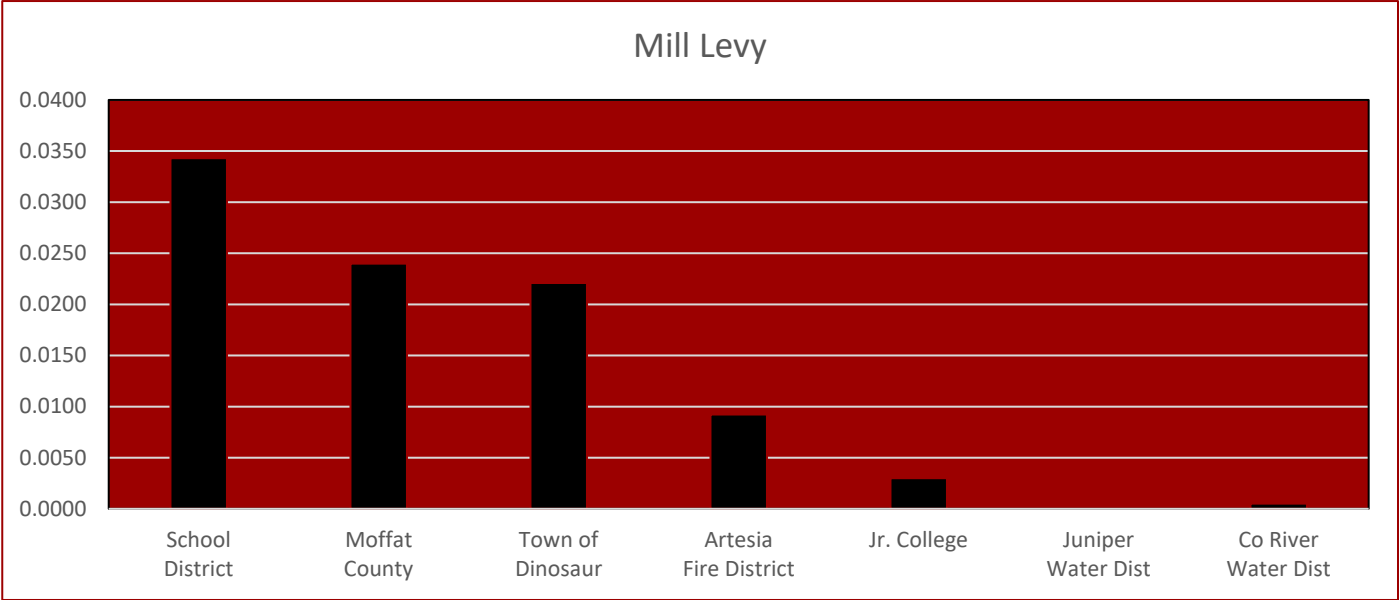
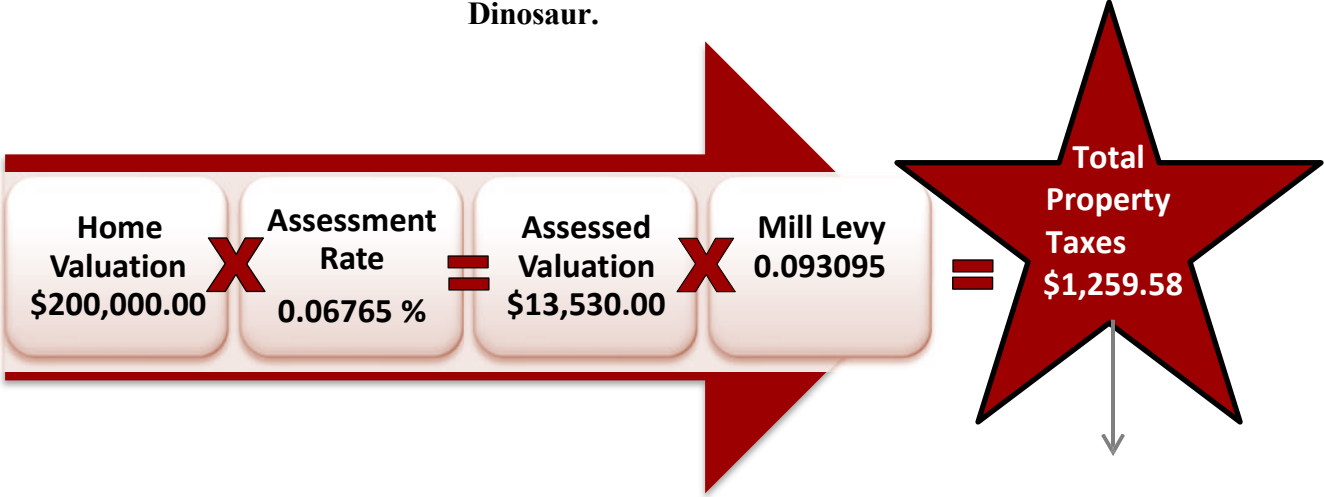
The formula below is an example of the residential property taxes collected by Moffat County, and distributed to taxing entities, for those residents residing within the City of Craig.



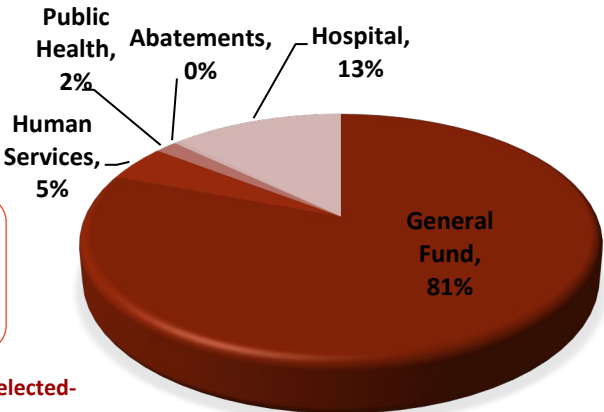
This example highlights a home in the City of Craig which has been valued by the county Assessor at \$200,000. Actual tax bills vary depending on taxing district, valuation and property.

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 those residents residing within the Town of Dinosaur.

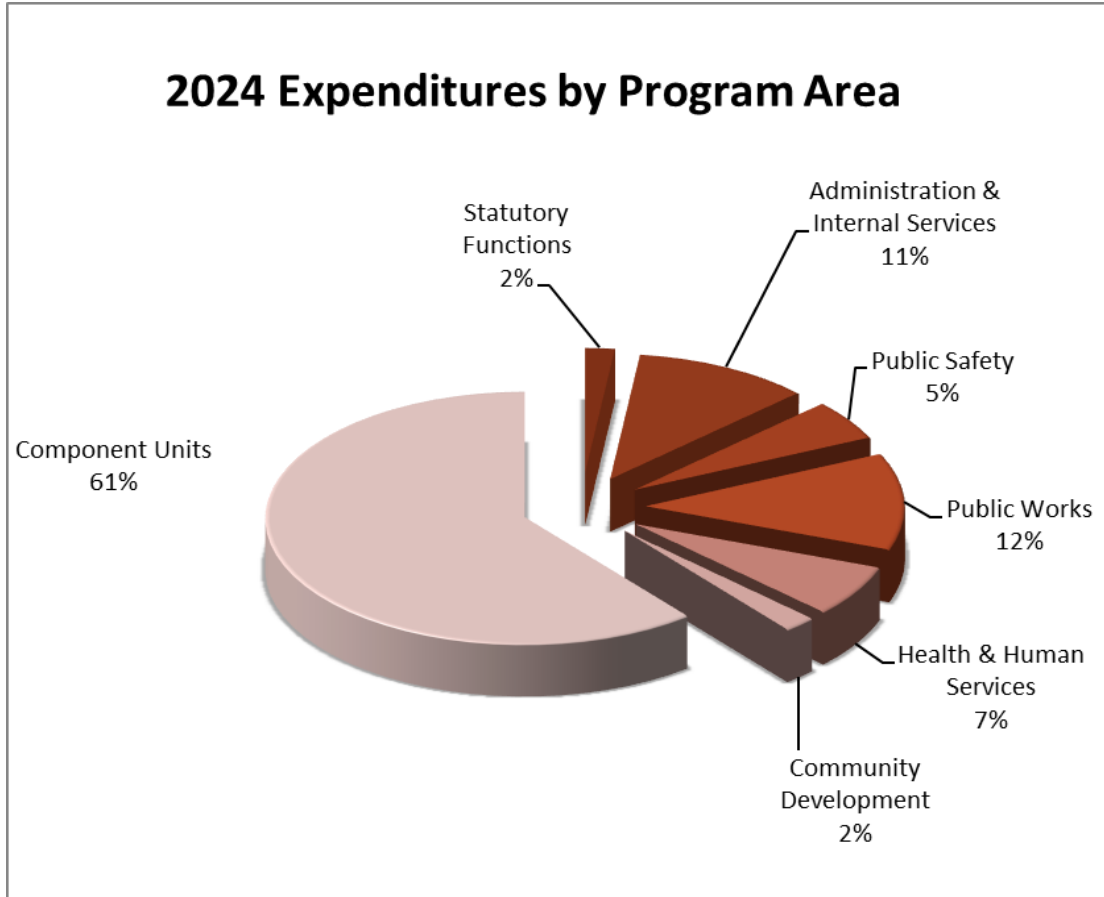


This example highlights a home in the City of Craig which has been valued by the county Assessor at \$200,000. Actual tax bills vary depending on taxing district, valuation and property type.



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	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Statutory Functions	\$1,985,921	\$2,149,568	\$2,397,297	\$2,397,939
Administration & Internal Services	11,182,781	11,464,090	12,686,337	14,316,970
Public Safety	6,173,057	5,672,778	6,478,404	6,680,101
Public Works	9,935,279	29,715,910	18,879,248	15,971,209
Health & Human Services	8,723,153	7,967,102	9,547,282	8,419,783
Community Development	1,835,373	1,718,430	2,272,832	2,631,329
Component Units	71,722,053	69,326,942	67,654,122	78,230,117
Program Areas Totals	\$111,557,617	\$128,014,820	\$119,915,523	\$128,647,448

Program Summary

Statutory Functions	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Board of County Commissioners	\$493,583	\$548,158	\$568,693	\$605,502
Clerk & Recorder's Office	555,166	607,629	725,399	649,469
Elections	60,796	88,961	114,070	126,800
Treasurer's Office	398,191	386,219	453,491	455,314
Public Trustee	17,015	20,505	21,120	21,120
Assessor's Office	431,921	469,485	485,643	510,853
Surveyor	29,249	28,611	28,881	28,881
Statutory Functions	\$1,985,921	\$2,149,568	\$2,397,297	\$2,397,939

Administration & Internal Services	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Finance	\$293,964	\$342,086	\$358,615	\$378,026
Communications	\$240	\$0	\$0	\$0
Human Resources	305,330	277,296	319,686	287,659
County Attorney	215,322	219,537	259,060	266,171
Other Administration	1,118,197	1,064,457	2,067,154	2,400,070
Health & Welfare	3,283,898	4,767,850	4,504,826	5,133,572
Internal Services	10,846	9,042	12,100	12,100
Information Technology	465,244	501,666	569,354	539,474
Lease-Purchase	2,521,128	1,257,922	1,261,399	1,256,585
Telecommunications	10,971	11,381	17,000	16,000
Transfer Out	2,957,640	3,012,854	3,317,143	4,027,313
Administration & Internal Services	\$11,182,781	\$11,464,090	\$12,686,337	\$14,316,970

Public Safety	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
District Attorney	\$425,066	\$463,988	\$555,125	\$592,640
Sheriff's Office	1,793,335	1,928,573	2,340,181	2,228,820
Emergency Management	112,620	152,727	163,382	164,718
Emergency Management Ambulance	7,535	15,593	43,900	24,400
Fire Control	198,100	193,502	111,546	142,300
Coroner's Office	125,795	134,734	186,605	195,312
Community Safety	61,198	73,349	75,000	93,000
Emergency 911	79,233	86,996	105,550	105,550
Jail	3,321,806	2,593,317	2,812,995	3,049,241
All Crimes Enforcement Team	48,369	29,999	84,120	84,120
Public Safety	\$6,173,057	\$5,672,778	\$6,478,404	\$6,680,101

Program Summary (continued)

Public Works	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Facilities	\$732,783	\$716,502	\$1,155,152	\$1,322,249
Pest Management	266,346	278,953	362,837	400,772
Fairgrounds	268,934	377,117	362,950	467,900
Cemetery	145,790	128,481	195,200	196,870
Parks & Recreation	178,805	201,967	208,022	249,309
Sherman Youth Camp	15,138	13,992	70,237	209,237
Road & Bridge	6,050,426	7,893,077	9,490,920	9,388,368
Landfill	547,883	573,403	720,464	1,161,728
Airport	80,381	509,298	401,056	548,575
Conservation Trust	45,637	22,459	84,450	139,450
Maybell Waste Water Treatment Facility	43,624	38,735	50,213	50,338
Capital Projects	1,559,532	18,961,926	5,777,747	1,836,413
Public Works	\$9,935,279	\$29,715,910	\$18,879,248	\$15,971,209

Health & Human Services	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Maybell Ambulance	\$37,436	\$54,258	\$45,722	\$63,142
Maybell Volunteer Fire	21,339	15,946	24,942	90,975
Health Allotments	2,000	2,000	2,000	2,000
Veteran's Officer	24,381	25,199	27,287	25,550
Youth Services	151,773	162,765	198,023	229,194
Human Services	8,004,867	7,099,960	8,339,437	7,471,854
Public Health	481,357	606,974	909,871	537,067
Health & Human Services	\$8,723,153	\$7,967,102	\$9,547,282	\$8,419,783

Community Development	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Development Services	\$256,032	\$180,720	\$297,836	\$295,594
Natural Resources	163,774	176,692	185,350	194,583
Hamilton Community Center	2,703	3,413	6,725	8,860
Maybell	62,317	50,934	36,598	38,500
County Fair	143,512	217,661	105,837	105,837
Extension Office	87,488	86,232	100,085	103,352
Contributions	48,300	43,942	82,000	77,500
Library	363,332	375,780	414,057	426,635
Senior Citizens	229,155	212,692	246,755	322,741
Moffat County Tourism Association	132,986	152,519	178,846	196,740
Moffat County Local Marketing District	345,774	217,844	618,744	860,987
Community Development	\$1,835,373	\$1,718,430	\$2,272,832	\$2,631,329

Program Summary (continued)

Component Units	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Memorial Hospital	\$70,995,429	\$68,519,133	\$66,674,574	\$77,253,772
Housing Authority	707,869	789,096	951,742	948,539
Shadow Mtn Local Improvement District	18,755	18,713	27,806	27,806
Component Units	\$71,722,053	\$69,326,942	\$67,654,122	\$78,230,117
Total All Programs	\$111,557,615	\$128,014,820	\$119,915,523	\$128,647,448

General Fund Fund Summary

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
<u>Sources of Funds:</u>				
Property Taxes	\$ 8,404,551	\$ 8,320,894	\$ 8,129,271	\$ 8,135,339
Sales Tax	2,737,571	4,935,351	2,732,475	2,782,475
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	54,248	1,663	458	458
Intergovernmental	1,472,278	6,723,354	5,514,951	2,199,091
Charges for Services	1,550,760	1,617,850	1,329,261	1,285,058
Miscellaneous	518,202	545,975	281,454	284,689
Interest	27,153	225,234	25,385	50,000
Transfer In	-	-	-	-
Fund Balance Used	-	-	391,122	4,430,424
Total Sources of Funds	\$ 14,764,763	\$ 22,370,321	\$ 18,404,377	\$ 19,167,534
<u>Uses of Funds:</u>				
Personnel	\$ 6,657,713	\$ 6,754,116	\$ 7,934,699	\$ 8,176,102
Operating	\$ 2,819,684	\$ 3,417,019	\$ 4,603,678	\$ 4,752,602
Capital Outlay	\$ 239,321	\$ 465,980	\$ 2,548,858	\$ 2,211,516
Transfers Out	\$ 2,957,640	\$ 3,012,854	\$ 3,317,143	\$ 4,027,313
Total Uses of Funds	12,674,359	13,649,969	18,404,377	19,167,534
Annual Net Activity	\$ 2,090,405	\$ 8,720,352	\$ (0)	\$ (0)
<u>Cumulative Balance:</u>				
Beginning Fund Balance	\$ 16,522,227	\$ 18,612,632	\$ 27,332,984	\$ 26,941,862
Change in Fund Balance	2,090,405	8,720,352	(391,122)	(4,430,424)
Ending Fund Balance	\$ 18,612,632	\$ 27,332,984	\$ 26,941,862	\$ 22,511,438
<u>Fund Balance Designations:</u>				
Restricted				
Natural Resources	\$ 14,632	\$ 14,632	\$ 14,632	\$ 14,632
Clerk & Recorder - Electronic Recording	\$ 175,278	\$ 175,278	\$ 175,258	\$ 164,758
Clerk & Recorder - HB 1140 & HB1193	\$ 48,826	\$ 48,826	\$ 48,826	\$ 11,571
Brown's Park School	\$ 6,686	\$ 6,686	\$ 6,686	\$ 6,686
Federal Grants	\$ -	\$ 4,855,348	\$ 4,810,154	\$ 1,148,266
Restricted	\$ 245,422	\$ 5,100,770	\$ 5,055,556	\$ 1,345,913
Committed				
60 Days Operating	\$ 1,579,882	\$ 1,695,528	\$ 2,090,147	\$ 2,155,215
Countercyclical Reserve (5%)	\$ 473,870	\$ 508,557	\$ 626,919	\$ 646,435
Emergency (10% Reserve)	\$ 947,740	\$ 1,017,114	\$ 1,253,838	\$ 1,292,870
Assigned				
Capital Reserve	\$ 232,773	\$ 232,773	\$ 232,773	\$ 746,071
Unassigned				
Subsequent Year's Expenditures	\$ 15,132,945	\$ 18,778,243	\$ 17,682,629	\$ 16,324,933

GENERAL FUND REVENUE TOTAL*

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
11000001	40001	PROPERTY TAX	8,404,551	8,320,894	8,124,071	8,130,139
11000001	40003	INTEREST & PENALTY PROP TAX	0	0	5,200	5,200
Property Taxes:			8,404,551	8,320,894	8,129,271	8,135,339
11000001	41001	SALES TAX	2,679,731	3,912,652	2,679,475	2,679,475
11000001	41002	CIGARETTE TAX	5,004	3,351	3,000	3,000
11000001	41003	SEVERANCE TAX	52,836	1,019,348	50,000	100,000
Sales Taxes:			2,737,571	4,935,351	2,732,475	2,782,475
Federal:						
11000001	43001	FEDERAL PILT	516,482	380,501	0	388,682
11000001	43004	FEDERAL MINERAL LEASE	638,328	743,837	450,000	450,000
11000001	43006	FEDERAL WILDLIFE	11,461	11,468	4,345	11,468
12000001	43027	FEDERAL - CARES ACT	2,088	0	0	0
17500001	43008	FEDERAL COST ALLOCATION	41,954	44,359	84,435	69,658
175CARE1	43027	FEDERAL - CARES ACT	35,606	0	0	0
175ARP_1	43030	FEDERAL ARP ACT	0	2,580,067	2,128,527	1,148,266
175LATC1	43033	FEDERAL LOCAL ASST. TRIBAL CON	0	2,681,627	2,681,627	0
20500002	43012	FEDERAL VEST GRANT	3,879	1,838	3,000	3,000
21512302	43009	FEDERAL EMERGENCY MNGMNT	38,000	21,329	38,000	0
11000001	43015	FEDERAL STATE PUBLIC HEALTH	0	0	0	0
State:						
11000001	43439	AUGMENTATION PLAN	0	0	0	0
11500001	43415	STATE ELEC RECORD TECH BOARD	35,343	40,159	27,816	27,816
20500002	43413	STATE FOREST SERVICE GRANT	0	9,483	0	6,000
20500002	43414	STATE SEARCH & RESCUE	327	5,000	0	0
20500002	43416	STATE FINES	4,378	4,992	1,500	1,500
20500002	43406	STATE EIAF GRANT	0	61,003	0	0
22000002	43413	STATE FOREST SERVICE GRANT	5,555	0	0	0
22000002	43430	STATE FIRE RELIEF FUND	24,760	0	0	0
41000004	43412	STATE VETERANS OFFICER	13,328	14,400	14,700	14,700
41500004	43433	STATE JUDICIAL DIVERSION	21,617	29,224	23,582	23,582
415SB944	43409	STATE SB94 CASE MANAGEMENT	28,774	33,426	35,419	35,419
415SB944	43410	STATE SB94 MISCELLANEOUS	2,290	6,141	10,000	7,000
50000005	43431	STATE GRANT	0	42,500	0	0
52100005	43438	STATE DEPARTMENT OF AGRICULTU	36,109	0	0	0
10000001	43439	AUGMENTATION PLAN	0	0	0	0
Local:						
41500004	43900	CITY OF CRAIG	12,000	12,000	12,000	12,000
Intergovernmental:			1,472,278	6,723,354	5,514,951	2,199,091
11500001	42000	LIQUOR LICENSE	1,938	1,663	458	458
50500005	42001	BUILDING PERMITS	52,311	0	0	0
License & Permits:			54,248	1,663	458	458

GENERAL FUND REVENUE TOTAL*

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
10000001	44046	WATER SALES	0	0	0	0
11500001	44025	DEPARTMENT FEES	299,275	284,098	266,000	266,000
11500001	44027	ELECTRONIC RECORDING	42,894	36,324	39,000	39,000
11500001	44042	LATE FEES	32,046	30,685	60,115	30,000
12500001	44025	DEPARTMENT FEES	874,587	953,723	750,000	750,000
13000001	44025	DEPARTMENT FEES	17,000	17,000	6,000	6,000
13500001	44025	DEPARTMENT FEES	11,027	8,131	3,500	6,000
17500001	44028	CABLE FRANCHISE FEE	4,357	4,358	4,346	4,358
20500002	44024	PENALTY ASSESSMENT	0	0	8,000	8,000
20500002	44025	DEPARTMENT FEES	49,478	45,798	30,000	30,000
20500002	44045	FINGERPRINTS	0	0	0	0
21512312	44019	EMERGENCY MNGMNT AMBULANCE	0	0	20,000	0
30500003	44025	DEPARTMENT FEES	11,960	11,568	15,000	15,000
31000003	44023	CAMPGROUND RENTAL	2,676	4,528	1,000	3,000
31000003	44025	DEPARTMENT FEES	22,380	29,335	15,000	22,000
31000003	44039	RV DUMP FEES	11,974	8,908	10,000	8,000
31500003	44029	CEMETERY OPENINGS	18,695	15,600	15,000	15,000
31500003	44030	CEMETERY SALE OF LOTS	19,765	12,905	8,000	8,000
31500003	44031	CEMETERY VASES FOUNDATION	137	207	300	200
32000003	44020	ICE RINK	56,286	65,600	40,000	40,000
32000003	44023	CAMPGROUND RENTAL	80	430	100	100
32000003	44025	DEPARTMENT FEES	6,800	3,850	5,000	5,000
32000003	44026	CONCESSIONS	599	442	400	400
32500003	44023	CAMPGROUND RENTAL	5,835	4,428	10,000	6,000
32500003	44041	DAY USE FEE	62	105	2,000	500
325FRMN3	44023	CAMPGROUND RENTAL	8,117	6,816	0	4,000
325FRMN3	44041	DAY USE FEE	2,331	2,292	0	1,000
40000004	44025	DEPARTMENT FEES	3,281	3,529	5,000	5,000
41500004	44040	SB215 FEES	2,732	5,088	9,000	6,000
50500005	44021	PLANNING FEES	3,125	3,400	2,000	2,000
50500005	44022	CONTRACTOR REVENUE	0	0	0	0
51500005	44023	CAMPGROUND RENTAL	38,717	55,761	0	0
51500005	44025	DEPARTMENT FEES	0	0	0	0
51500005	44038	SHOWER FEES	2,349	1,268	0	0
51500005	44039	RV DUMP FEES	2,195	1,674	0	0
52500005	44025	DEPARTMENT FEES	0	0	4,500	4,500
Charges for Services:			1,550,760	1,617,850	1,329,261	1,285,058

GENERAL FUND REVENUE TOTAL*

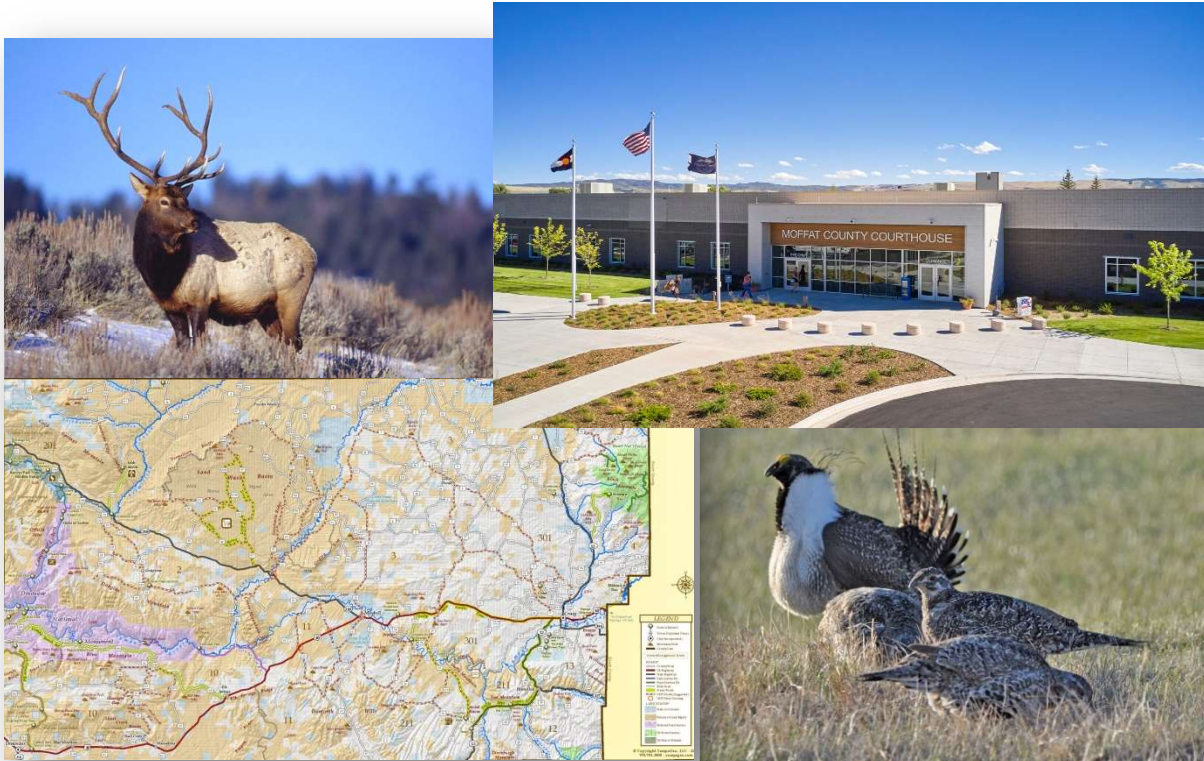
ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
10000001	45008	AUGMENTATION DONATIONS	0	0	0	0
10000001	46002	TRAVEL REIMBURSEMENT	0	0	0	0
10000001	46004	REIMBURSEMENT	200	3,429	0	0
10000001	46015	COMMUNICATION SITE REVENUE	0	0	0	2,800
11000001	45001	MISCELLANEOUS	(1,030)	25,133	0	0
11000001	45022	SALE OF ASSETS	3,300	0	0	0
11000001	45027	GAINS/LOSS INVESTMENTS	0	0	0	0
11500001	46003	COPY REIMBURSEMENT	716	1,070	1,665	1,000
12000001	46004	REIMBURSEMENT	33,027	9,235	10,000	10,000
12500001	45014	BONUS TAX SALE	5,985	7,620	3,000	3,000
12500001	46005	POSTAGE REIMBURSEMENT	772	733	0	0
13500001	46003	COPY REIMBURSEMENT	0	0	5,000	0
14000001	46004	REIMBURSEMENT	74	1,964	0	0
15000001	46004	REIMBURSEMENT	0	429	0	0
15500001	45022	SALE OF ASSETS	325	1,025	500	500
15500001	46004	REIMBURSEMENT	8,921	17,112	8,442	8,442
16000001	46004	REIMBURSEMENT	1,109	1,569	1,000	1,000
16000001	46007	SALARY REIMBURSEMENT	23,262	25,625	17,500	17,500
17500001	45016	PLATTE RIVER POWER	36,216	36,216	36,216	36,216
17500001	46004	REIMBURSEMENT	4,422	0	0	0
17500001	46006	PAYROLL REIMBURSEMENT	13	4	0	0
20000002	45017	DA BUDGET OVERAGE	27,798	24,323	0	0
20500002	45015	DUI LEAF	3,196	4,407	4,500	4,500
20500002	46001	INSURANCE REIMBURSEMENT	2,500	2,995	0	0
20500002	46002	TRAVEL REIMBURSEMENT	6,104	0	0	0
20500002	46004	REIMBURSEMENT	10,179	38,513	1,000	1,000
20500002	46008	OVERTIME REIMBURSEMENT	500	0	5,000	5,000
20500002	46009	TRAINING REIMBURSEMENT	49,416	2,931	4,000	4,000
20800002	46004	REIMBURSEMENT	0	0	0	0
21512302	46004	REIMBURSEMENT	2,000	0	0	0
30000003	45013	BUILDING USE	92,521	118,605	84,000	90,000
30000003	46001	INSURANCE REIMBURSEMENT	2,360	293	0	0
30000003	46004	REIMBURSEMENT	109,860	117,323	82,631	82,631
30500003	46004	REIMBURSEMENT	41	0	0	0
31000003	45001	MISCELLANEOUS	8	15	0	0
31000003	45008	DONATIONS	0	0	0	0
31000003	46004	REIMBURSEMENT	822	0	0	0
31500003	46004	REIMBURSEMENT	52	0	0	0
31500003	45001	MISCELLANEOUS	0	1	0	0
31500003	45008	DONATIONS	0	40	0	0
32000003	45012	HAY LEASE	10,858	9,500	9,000	9,500
32000003	45001	MISCELLANEOUS	0	2	0	0
32000003	46001	INSURANCE REIMBURSEMENT	3,191	0	0	0
32000003	46004	REIMBURSEMENT	1,506	665	0	0
32500003	45001	MISCELLANEOUS	5	21	0	0
32500003	46001	INSURANCE REIMBURSEMENT	0	3,073	0	0
32500003	45008	DONATIONS	0	0	0	0

GENERAL FUND REVENUE TOTAL*

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
40000004	46004	REIMBURSEMENT	3,616	4,271	0	0
40000004	45008	DONATIONS	1,000	2,675	0	0
40000004	46001	INSURANCE REIMBURSEMENT	0	6,809	0	0
40500004	45001	MISCELLANEOUS	9,804	6,707	0	0
40500005	46004	REIMBURSEMENT	0	137	0	0
41500004	45001	MISCELLANEOUS	125	495	1,000	600
41500004	45002	UNITED WAY	191	257	500	500
41500004	46004	REIMBURSEMENT	0	0	500	500
50000005	46004	REIMBURSEMENT	0	0	0	0
50500005	46004	REIMBURSEMENT	45	99	0	0
51000005	45008	DONATIONS	0	0	0	0
51000005	46004	REIMBURSEMENT	22	0	0	0
51500005	45008	DONATIONS	1,135	560	0	0
51500005	45026	OTHER REVENUE	10,000	0	0	0
51500005	46004	REIMBURSEMENT	62	0	0	0
52100005	45008	DONATIONS	51,972	68,822	6,000	6,000
52500005	46004	REIMBURSEMENT	0	1,272	0	0
52700005	46004	REIMBURSEMENT	0	0	0	0
Miscellaneous:			518,202	545,975	281,454	284,689
11000001	47001	INTEREST EARNED	27,153	225,234	25,385	50,000
Interest:			27,153	225,234	25,385	50,000
			0		0	0
Transfer In:			0	0	0	0
Total Revenue:			14,764,763	22,370,321	18,013,255	14,737,110

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

Moffat County Board of Commissioners



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



Mission Statement:

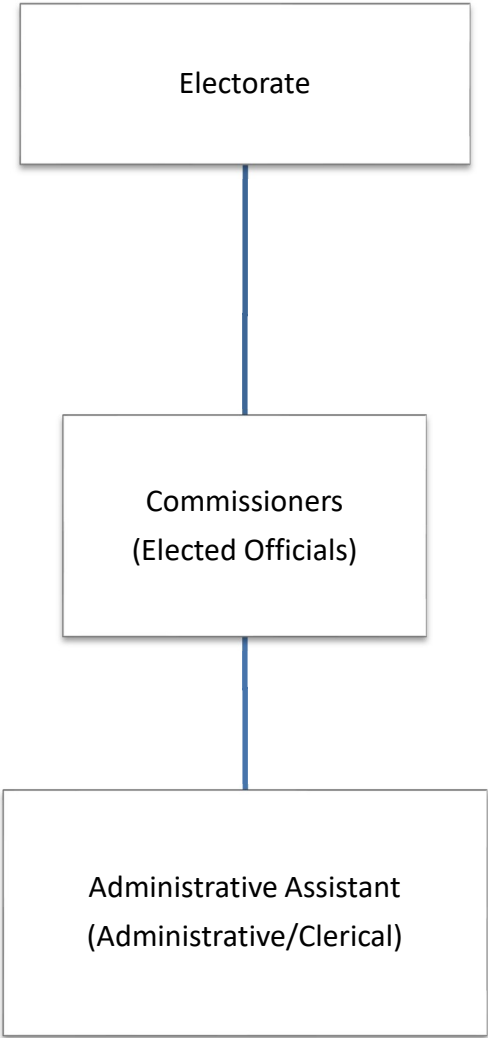
It is the Mission of the Moffat County Commissioners to serve the people of Moffat County.

Purpose of Department:

- ✓ Govern responsibly in accordance with the State constitution and on behalf of the legislature in order to represent the interest 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 Commissioner Revenue

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
10000001	43439	AUGMENTATION PLAN	0	0	0	0
10000001	44046	WATER SALES	0	0	0	0
10000001	45008	AUGMENTATION DONATIONS	0	0	0	0
10000001	46002	TRAVEL REIMBURSEMENT	0	0	0	0
10000001	46004	REIMBURSEMENT	200	3,429	0	0
10000001	46015	COMMUNICATION SITE REVENUE	0	0	0	2,800
Total Revenue:			200	3,429	0	2,800

Board of County Commissioner Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
10000001	50010	ELECTED OFFICIAL WAGES	250,581	249,485	257,001	257,001
10000001	50025	FULL TIME SHARED WAGES	29,536	34,497	38,860	38,860
10000001	50044	LONGEVITY	20	302	724	724
10000001	50060	FRINGE BENEFITS	110,760	110,181	111,197	112,500
10000001	50080	RETIREMENT	6,917	16,473	17,794	17,000
Personnel Expenditures:			397,814	410,937	425,576	426,085
10000001	51001	AUDIT SERVICES	30,000	47,168	45,000	47,500
10000001	51015	LEGAL SERVICES	3,721	28,595	10,576	10,576
10000001	52051	DINOSAUR LANDFILL	0	0	12,000	0
10000001	53002	ADVERTISING/LEGAL NOTICES	8,750	7,415	9,235	9,235
10000001	53009	DUES & MEETINGS	33,940	36,036	36,000	37,000
10000001	53034	SOIL CONSERVATION	12,500	12,500	12,500	12,500
10000001	53042	TELEPHONE	186	894	0	0
10000001	53046	TRAVEL	1,183	1,932	11,724	11,724
10000001	54015	COPIES	0	585	950	950
10000001	54038	MISCELLANEOUS	3,615	1,834	3,297	3,297
10000001	54042	OFFICE SUPPLIES	1,874	263	1,800	1,800
10000001	54049	POSTAGE	0	0	35	35
10000001	52018	FACILITY RENTAL	0	0	0	0
10000001	54089	COMMUNICATION SITE EXPENSE	0	0	0	2,800
Operating Expenditures:			95,769	137,222	143,117	137,417
10000001	60014	EQUIPMENT VEHICLES	0	0	0	42,000
Capital Expenditures:			0	0	0	42,000
Expenditure Total:			493,583	548,158	568,693	605,502

Moffat County Clerk & Recorder



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:

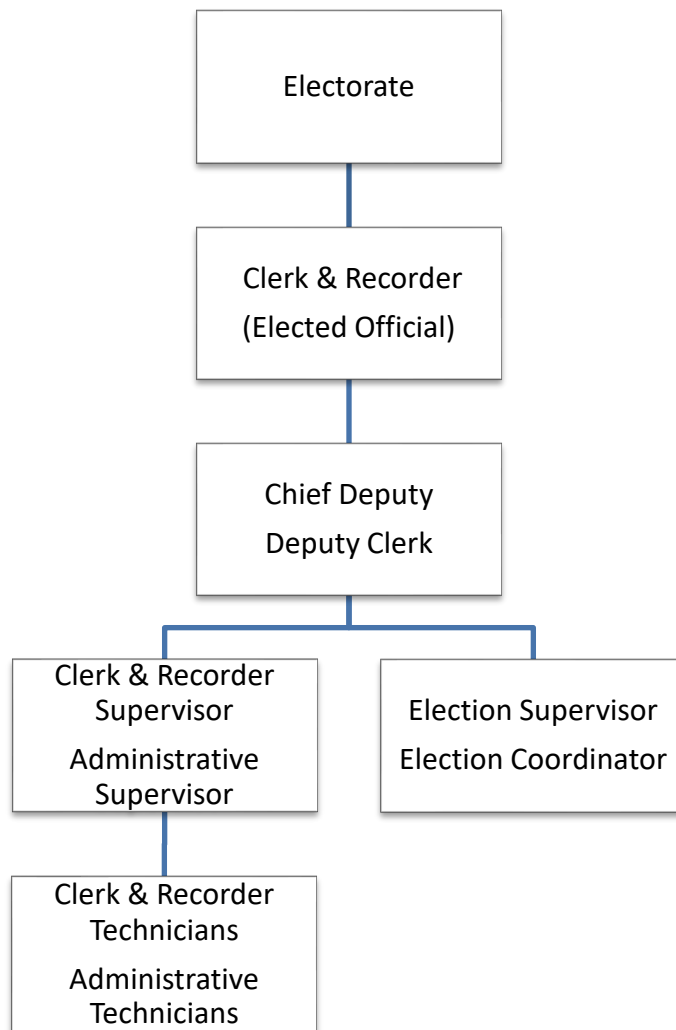
The County Clerk & Recorder’s Office is responsible for administering a number of state statutes in regards to motor vehicles, elections, liquor licensing, and marriage licenses. The Clerk’s Office also serves as clerk to the Board of County Commissioners, and recorder of legal documents.

- ✓ Clerk to the Board: Maintains and preserves the minutes of all meetings including Board of Equalization and Board of Health.
- ✓ Recording Division: Records and indexes all documents which establish legal rights to property. Additionally this department processes all land surveys, plat maps and military separation records.
- ✓ Election Division: 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	1.00
Senior Clerk & Recorder Technician	1.00
Clerk & Recorder Technician	2.00
Clerk & Recorder Technician	0.70
Election Coordinator	1.00
Contract Labor	0.00
Total	6.70

Clerk & Recorder Organizational Chart



Clerk and Recorder Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
11500001	43415	STATE ELEC RECORD TECH BOARD	35,343	40,159	27,816	27,816
11500001	42000	LIQUOR LICENSE	1,938	1,663	458	458
11500001	44025	DEPARTMENT FEES	299,275	284,098	266,000	266,000
11500001	44027	ELECTRONIC RECORDING	42,894	36,324	39,000	39,000
11500001	44042	LATE FEES	32,046	30,685	60,115	30,000
11500001	46003	COPY REIMBURSEMENT	716	1,070	1,665	1,000
Total Revenue:			412,211	393,997	395,054	364,274

Clerk and Recorder Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
11500001	50010	ELECTED OFFICIAL WAGES	81,048	80,737	88,253	88,253
11500001	50020	FULL TIME WAGES	224,086	242,847	313,300	270,000
11500001	50030	PART TIME WAGES	22,703	26,945	34,350	31,000
11500001	50042	OVER TIME	0	8	0	0
11500001	50044	LONGEVITY	2,610	2,600	2,600	2,600
11500001	50046	LEAVE PAID OUT	0	1,359	1,520	0
11500001	50060	FRINGE BENEFITS	153,913	174,127	196,511	170,000
11500001	50080	RETIREMENT	18,465	15,590	24,249	22,000
Personnel Expenditures:			502,824	544,213	660,783	583,853
11500001	52037	REPAIRS EQUIP/MAINT	0	0	2,000	2,000
11500001	53005	COMPUTER EXPENSE/SERVICES	0	0	1,500	1,500
11500001	53009	DUES & MEETINGS	1,217	1,217	1,500	1,500
11500001	53046	TRAVEL	2,791	2,310	3,500	3,500
11500001	54023	ELECTRONIC RECORDING	9,160	9,878	10,500	10,500
11500001	54037	MISC EQUIPMENT	0	4,100	1,500	1,500
11500001	54038	MISCELLANEOUS	152	589	1,000	1,000
11500001	54042	OFFICE SUPPLIES	2,485	5,073	4,500	4,500
11500001	54049	POSTAGE	9,467	7,861	10,800	11,800
11500001	56002	ELEC REC TECH BOARD GRANT	27,070	32,386	27,816	27,816
11500001	56006	COVID19 GRANT	0	0	0	0
Operating Expenditures:			52,343	63,415	64,616	65,616
			0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			555,166	607,629	725,399	649,469

Clerk & Recorder Election's Division



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

Mission Statement:

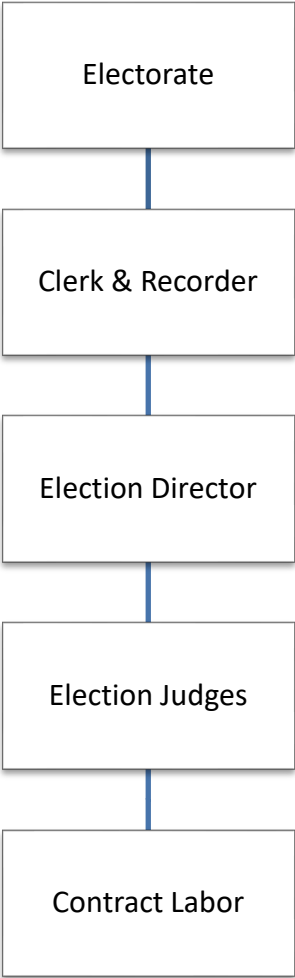
Moffat County is dedicated to the integrity and transparency in the conduct of fair and accurate elections.

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	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
12000001	43027	FEDERAL - CARES ACT	2,088	0	0	0
12000001	46004	REIMBURSEMENT	33,027	9,235	10,000	10,000
Total Revenue:			35,115	9,235	10,000	10,000

Election Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
12000001	50054	JUDGES	3,322	9,441	9,500	9,500
Personnel Expenditures:			3,322	9,441	9,500	9,500
12000001	52016	EQUIPMENT RENTAL	33,451	34,121	45,000	45,000
12000001	53002	ADVERTISING/LEGAL NOTICES	214	457	1,000	1,000
12000001	53005	COMPUTER EXPENSE/SERVICES	54	177	1,000	1,000
12000001	53009	DUES & MEETINGS	0	0	2,500	2,500
12000001	53046	TRAVEL	0	2,341	4,000	4,000
12000001	54037	MISC EQUIPMENT	522	220	2,000	2,000
12000001	54038	MISCELLANEOUS	845	436	1,000	1,000
12000001	54045	OPERATING SUPPLIES	19,388	32,595	33,370	41,500
12000001	54049	POSTAGE	3,000	4,553	8,000	12,600
12000001	58006	EVEN YEAR ELECTION	0	4,622	6,700	6,700
Operating Expenditures:			57,474	79,520	104,570	117,300
			0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			60,796	88,961	114,070	126,800

Moffat County Treasurer



Moffat County Treasurer: Robert Razzano

Phone: 970-824-9111

Email: rrazzano@moffatcounty.net

Mission Statement:

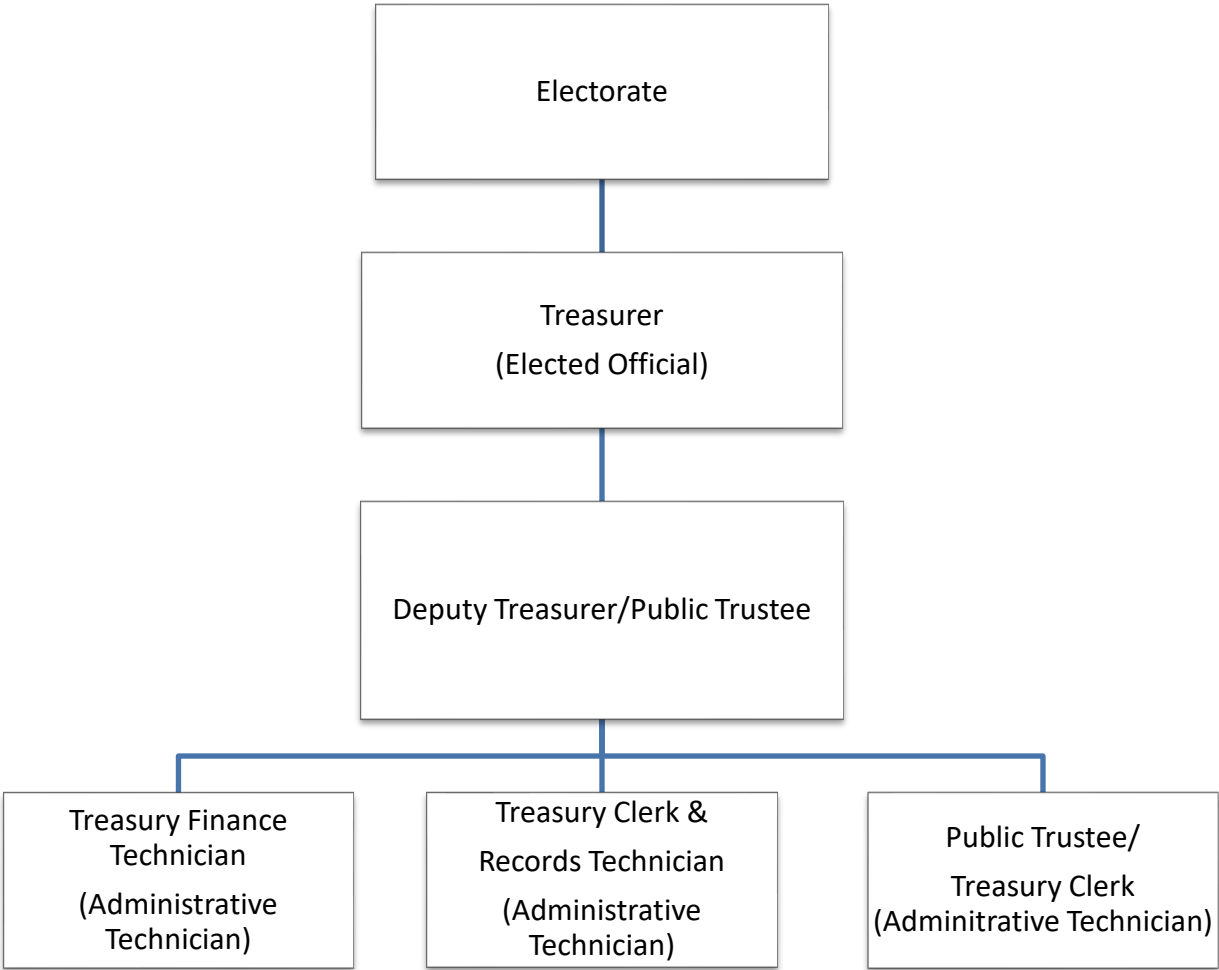
The Moffat County Treasurer is the custodian of all funds for the county. Our mission is to provide collection; receipt and deposit services for all funds due to and received by the county in a courteous, efficient, accurate, accountable and timely manner and provide other support as required of the 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	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
12500001	44025	DEPARTMENT FEES	874,587	953,723	750,000	750,000
12500001	45014	BONUS TAX SALE	5,985	7,620	3,000	3,000
12500001	46005	POSTAGE REIMBURSEMENT	772	733	0	0
Total Revenue:			881,344	962,076	753,000	753,000

Treasurer Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
12500001	50010	ELECTED OFFICIAL WAGES	81,048	80,737	88,253	88,253
12500001	50020	FULL TIME WAGES	140,523	141,598	166,000	174,000
12500001	50044	LONGEVITY	2,610	2,600	2,600	2,600
12500001	50046	LEAVE PAID OUT	0	0	12,050	0
12500001	50060	FRINGE BENEFITS	122,005	116,609	119,716	125,000
12500001	50080	RETIREMENT	13,451	13,496	15,411	16,000
Personnel Expenditures:			359,636	355,040	404,030	405,853
12500001	52037	REPAIRS EQUIP/MAINT	0	55	234	234
12500001	53002	ADVERTISING/LEGAL NOTICES	20,970	13,511	23,000	23,000
12500001	53004	BONDS	0	735	1,800	1,800
12500001	53009	DUES & MEETINGS	0	500	1,300	1,300
12500001	53046	TRAVEL	0	1,050	2,500	2,500
12500001	53056	EMPLOYEE EDUCATION	0	0	1,000	1,000
12500001	53058	PRINTING	130	249	550	550
12500001	54038	MISCELLANEOUS	2,252	64	500	500
12500001	54040	OFFICE EQUIPMENT	463	49	650	650
12500001	54042	OFFICE SUPPLIES	2,940	3,843	4,500	4,500
12500001	54049	POSTAGE	11,801	11,124	13,427	13,427
Operating Expenditures:			38,555	31,179	49,461	49,461
			0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			398,191	386,219	453,491	455,314

Moffat County Public Trustee



Moffat County Treasurer: Robert Razzano

Phone: 970-824-9111

Email: rrazzano@moffatcounty.net

Mission Statement:

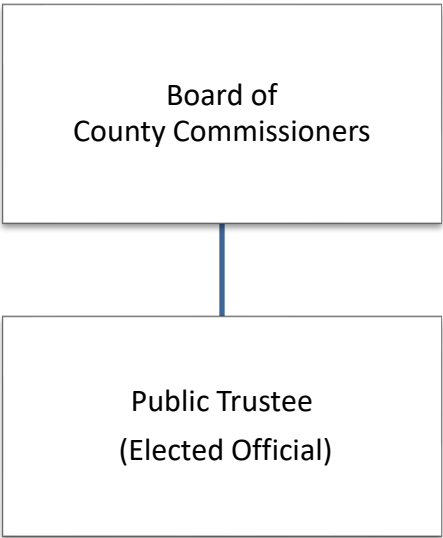
The Office of Public Trustee is committed to processing all releases of deeds of trust in an accurate, timely fashion in accordance with Colorado Law, while protecting the rights of borrowers, lenders and lien holders and also providing service and education regarding the foreclosure proceedings.

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	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
13000001	44025	DEPARTMENT FEES	17,000	17,000	6,000	6,000
Total Revenue:			17,000	17,000	6,000	6,000

Public Trustee Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
13000001	50010	ELECTED OFFICIAL WAGES	12,548	12,500	12,501	12,501
13000001	50060	FRINGE BENEFITS	1,355	4,348	4,111	4,111
13000001	50080	RETIREMENT	753	750	750	750
Personnel Expenditures:			14,656	17,598	17,362	17,362
13000001	53009	DUES & MEETINGS	0	475	500	500
13000001	53046	TRAVEL	0	0	400	400
13000001	54042	OFFICE SUPPLIES	2,271	2,207	2,683	2,683
13000001	54038	MISCELLANEOUS	88	225	175	175
Operating Expenditures:			2,359	2,907	3,758	3,758
			0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			17,015	20,505	21,120	21,120

Moffat County Assessor



Phone: 970-824-9102

Moffat County Assessor: Larona McPherson

Email: lmcperson@moffatcounty.net

Mission Statement:

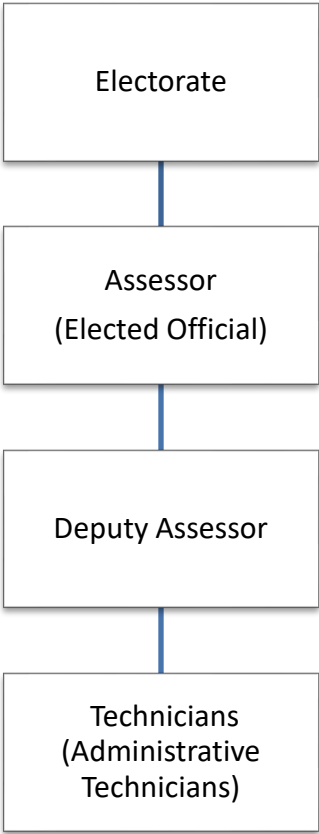
It is the mission of the Moffat County Assessor to generate values for all classifications of property located in Moffat County.

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	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
13500001	44025	DEPARTMENT FEES	11,027	8,131	3,500	6,000
13500001	46003	COPY REIMBURSEMENT	0	0	5,000	0
Total Revenue:			11,027	8,131	8,500	6,000

Assessor Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
13500001	50010	ELECTED OFFICIAL WAGES	81,048	80,737	88,253	88,253
13500001	50020	FULL TIME WAGES	137,651	170,837	169,700	174,000
13500001	50042	OVER TIME	0	571	1,250	1,250
13500001	50046	LEAVE PAID OUT	0	0	1,100	0
13500001	50050	CONTRACT LABOR	81,698	78,521	87,500	95,500
13500001	50060	FRINGE BENEFITS	102,278	110,025	90,613	106,000
13500001	50080	RETIREMENT	13,122	13,450	15,477	14,000
Personnel Expenditures:			415,796	454,142	453,893	479,003
13500001	51018	OTHER PROFESSIONAL SERVICES	1,625	0	7,000	7,000
13500001	52035	REPAIRS AUTO	0	38	600	600
13500001	52037	REPAIRS EQUIP/MAINT	635	1,555	1,000	1,000
13500001	53002	ADVERTISING/LEGAL NOTICES	29	37	100	100
13500001	53009	DUES & MEETINGS	2,416	1,988	3,250	2,500
13500001	53028	REAPPRAISAL	2,375	1,695	3,750	3,750
13500001	53046	TRAVEL	994	1,344	2,000	2,000
13500001	53052	WEB SITE FEE	2,400	4,695	3,600	3,600
13500001	53056	EMPLOYEE EDUCATION	250	580	2,000	2,000
13500001	53058	PRINTING	490	440	1,100	1,500
13500001	54034	MAPS	0	0	100	100
13500001	54038	MISCELLANEOUS	0	0	500	500
13500001	54042	OFFICE SUPPLIES	973	1,459	2,000	2,000
13500001	54049	POSTAGE	3,938	1,511	4,750	5,200
Operating Expenditures:			16,124	15,343	31,750	31,850
			0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			431,921	469,485	485,643	510,853

Finance



Finance Director: Catherine Nielson

Phone: 970-824-9106

Email: cnielson@moffatcounty.net

Mission Statement:

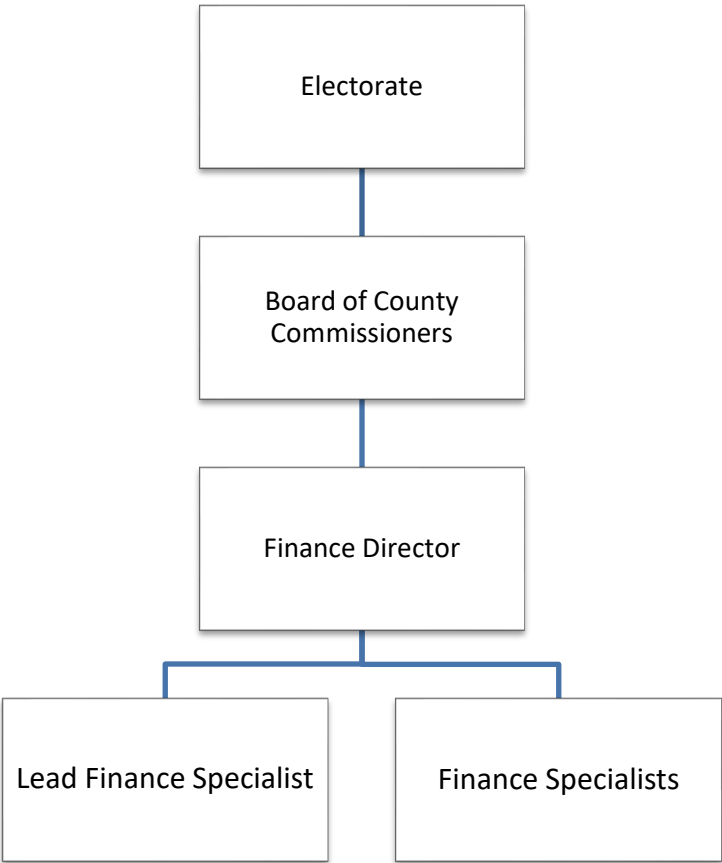
It is the mission of the Moffat County Finance Department to process financial information with confidentiality, integrity and high ethical standards in order to assist County Department Heads and Elected Officials in successfully managing departments, assisting the County to use its resources effectively 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	2.00
Lead Finance Specialist	0.50
PH Finance Specialist	0.50
Total	4.00

Finance Organizational Chart



Finance Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
14000001	46004	REIMBURSEMENT	74	1,964	0	0
Total Revenue:			74	1,964	0	0

Finance Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
14000001	50020	FULL TIME WAGES	194,462	161,823	192,300	196,000
14000001	50025	FULL TIME SHARED WAGES	1,137	25,150	25,700	27,500
14000001	50030	PART TIME WAGES	22,903	28,783	33,000	40,500
14000001	50042	OVER TIME	651	1,615	2,000	2,000
14000001	50044	LONGEVITY	2,610	800	0	0
14000001	50050	CONTRACT LABOR	0	38,000	0	0
14000001	50060	FRINGE BENEFITS	52,839	65,040	80,609	86,050
14000001	50080	RETIREMENT	10,880	13,606	13,080	14,050
Personnel Expenditures:			285,483	334,816	346,689	366,100
14000001	53002	ADVERTISING/LEGAL NOTICES	40	50	580	580
14000001	53009	DUES & MEETINGS	1,150	1,584	1,000	1,600
14000001	53042	TELEPHONE	136	1,158	600	600
14000001	53046	TRAVEL	0	414	3,000	3,500
14000001	54038	MISCELLANEOUS	226	69	200	200
14000001	54042	OFFICE SUPPLIES	6,450	3,405	6,005	4,905
14000001	54048	PAPER SUPPLIES	480	590	530	530
14000001	54049	POSTAGE	0	0	11	11
Operating Expenditures:			8,482	7,270	11,926	11,926
			0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			293,964	342,086	358,615	378,026

Communications



Public Information Advisor: Vacant

Phone:

Email:

Mission Statement:

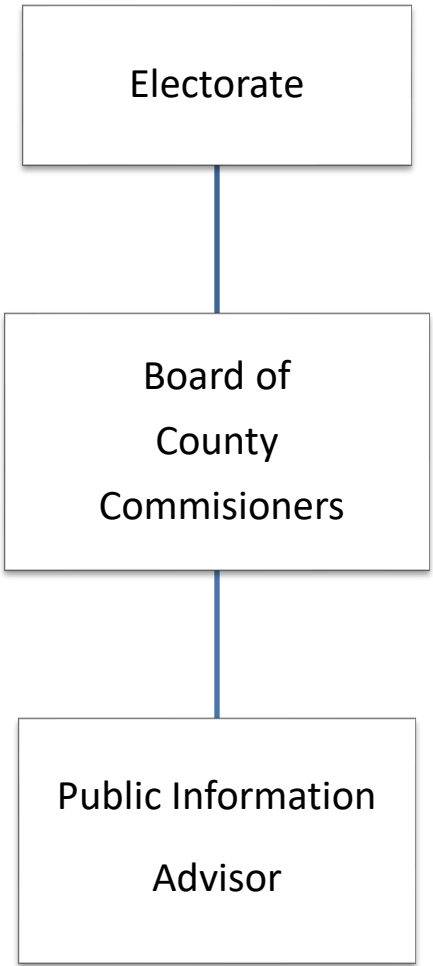
It is the mission of the Communications Department to advise the Board of County Commissioners (BOCC) on integrated strategies, plans, and programs designed to ensure that all communication and public relation efforts are cohesive, consistent, and effective in supporting the advancement of Moffat County's goals.

Purpose of Department:

- ✓ To effectively inform the electorate of specific issues facing the county as well as how/why the BOCC is acting upon them.

Communications Personnel Schedule	
Position Title	FTE
Pub Info Advisor	0.00
Total	0.00

Communications Organizational Chart



Communications Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
14500001	50030	PART TIME WAGES	0	0	0	0
14500001	50042	OVER TIME	0	0	0	0
14500001	50046	LEAVE PAID OUT	0	0	0	0
14500001	50060	FRINGE BENEFITS	0	0	0	0
14500001	50080	RETIREMENT	0	0	0	0
Personnel Expenditures:			0	0	0	0
14500001	54045	OPERATING SUPPLIES	240	0	0	0
Operating Expenditures:			240	0	0	0
			0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			240	0	0	0

Human Resources



Human Resources Director: Rachel Bower

Phone: 970-824-9108

Email: rbower@moffatcounty.net

Mission Statement:

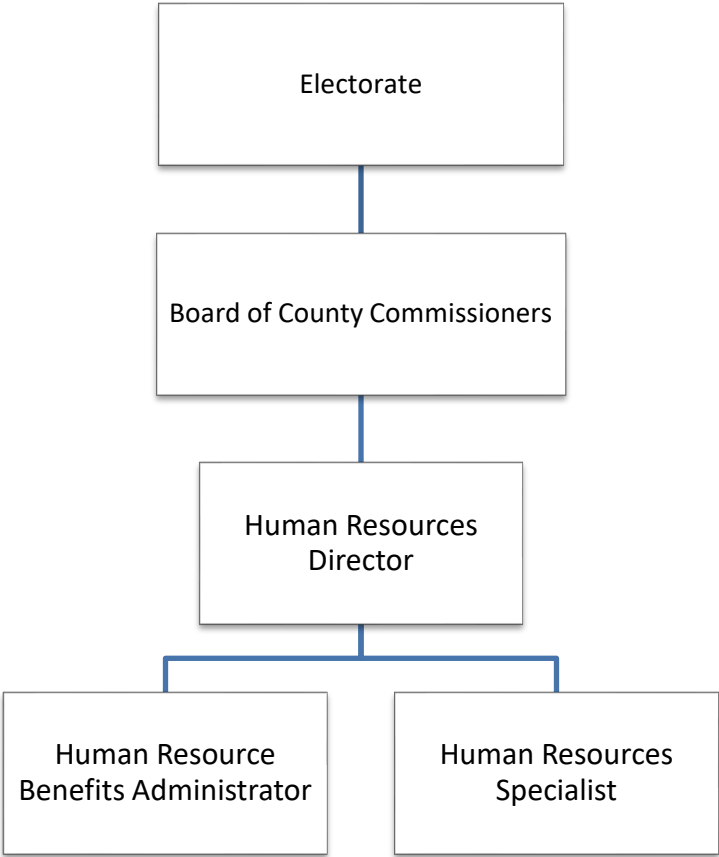
To conduct all aspects of the Human Resources function in such a manner as to improve the recruitment and retention of qualified employees and to minimize risk through compliance with all local, state, and national laws and regulations.

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	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
15000001	46004	REIMBURSEMENT	0	429	0	0
Total Revenue:			0	429	0	0

Human Resources Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
15000001	50020	FULL TIME WAGES	171,529	150,570	192,380	178,500
15000001	50030	PART TIME WAGES	0	0	0	5,000
15000001	50042	OVER TIME	4	646	0	0
15000001	50044	LONGEVITY	2,610	1,050	0	0
15000001	50046	LEAVE PAID OUT	3,344	22,270	0	0
15000001	50060	FRINGE BENEFITS	92,708	74,882	76,145	50,100
15000001	50080	RETIREMENT	9,891	6,252	8,202	11,100
Personnel Expenditures:			280,085	255,669	276,727	244,700
15000001	53002	ADVERTISING/LEGAL NOTICES	0	900	4,000	4,000
15000001	53005	COMPUTER EXPENSE/SERVICES	2,185	-242	2,712	2,712
15000001	53009	DUES & MEETINGS	6,417	9,744	6,500	7,300
15000001	53011	OTHER EDUCATION & TRAVEL	0	0	0	0
15000001	53018	INSURANCE	2,837	2,937	2,837	2,837
15000001	53031	RETIREMENT BOARD	0	0	3,800	3,000
15000001	53042	TELEPHONE	2,842	1,668	1,620	500
15000001	53046	TRAVEL	3,195	55	3,080	3,080
15000001	53056	EMPLOYEE EDUCATION	3,327	3,111	7,152	7,152
15000001	54038	MISCELLANEOUS	485	482	500	500
15000001	54042	OFFICE SUPPLIES	622	1,680	1,158	1,158
15000001	54049	POSTAGE	142	0	100	100
15000001	54059	SAFETY INCENTIVE	202	0	2,000	2,000
15000001	58003	EMPLOYEE APPRECIATION	2,993	1,290	7,500	8,620
Operating Expenditures:			25,245	21,627	42,959	42,959
			0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			305,330	277,296	319,686	287,659



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:

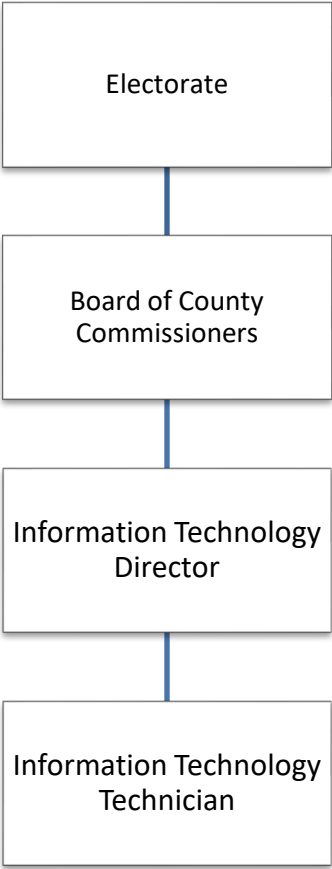
- Providing for access while protecting the security and integrity of our networks, applications, and data
- Pursuing new technologies and new horizons
- Remaining responsive to the evolving needs of Moffat County

Purpose of Department:

- ✓ Information Technology provides the implementation and maintenance to 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	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
15500001	45022	SALE OF ASSETS	325	1,025	500	500
15500001	46004	REIMBURSEMENT	8,921	17,112	8,442	8,442
Total Revenue:			9,246	18,137	8,942	8,942

Information Technology Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
15500001	50020	FULL TIME WAGES	123,545	135,739	162,000	162,000
15500001	50044	LONGEVITY	702	1,220	1,700	1,400
15500001	50060	FRINGE BENEFITS	33,389	52,456	66,769	65,000
15500001	50080	RETIREMENT	7,455	8,218	9,822	8,100
Personnel Expenditures:			165,090	197,633	240,291	236,500
15500001	52029	MAINTENANCE CONTRACTS	265,238	278,273	283,213	260,824
15500001	53005	COMPUTER EXPENSE/SERVICES	5,843	5,235	7,400	7,400
15500001	53042	TELEPHONE	7,484	6,038	8,850	8,850
15500001	53046	TRAVEL	0	0	300	300
15500001	54042	OFFICE SUPPLIES	1,485	871	850	850
15500001	54045	OPERATING SUPPLIES	3,528	3,333	2,550	2,550
15500001	54049	POSTAGE	17	0	200	200
Operating Expenditures:			283,595	293,750	303,363	280,974
15500001	60005	CAPITAL OUTLAY	16,559	10,283	25,700	22,000
Capital Expenditures:			16,559	10,283	25,700	22,000
Expenditure Total:			465,244	501,666	569,354	539,474

Moffat County Attorney



Moffat County Attorney: Rebecca Tyree, Esq.

Phone: 970-826-3404

Email: Rtyree@moffatcounty.net

Mission Statement:

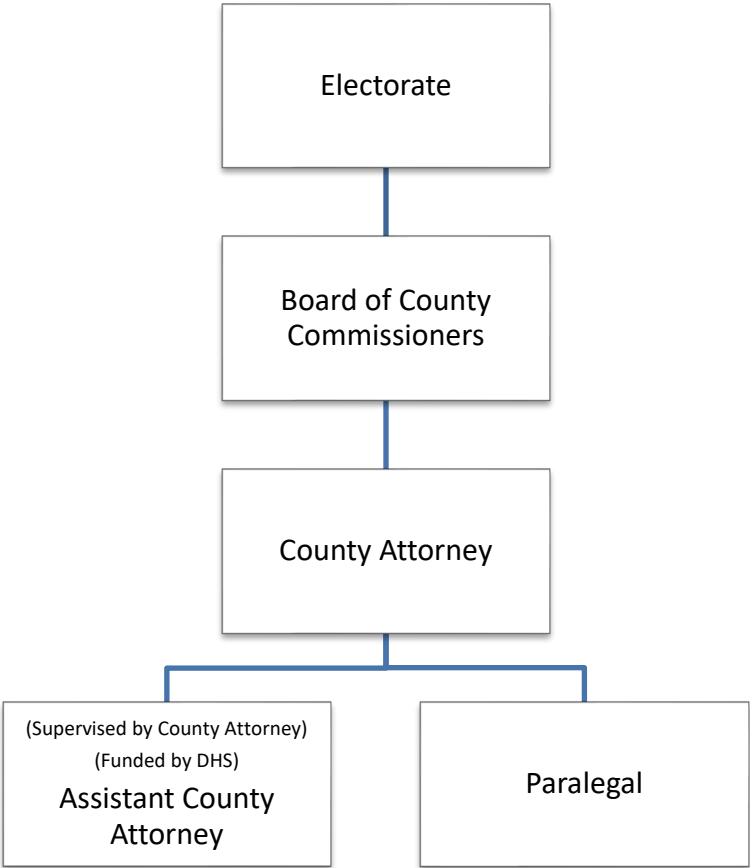
To provide quality legal advice and representation of Moffat County Government includes Moffat County Board of County Commissioners, County Boards and Departments, and Elected Officials and Moffat County Department of Human Services thereby enabling these entities to provide better services and leadership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

Purpose of Department:

- ✓ The County Attorney's Office provides legal counsel to the Board of County Commissioners, and 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 County Attorney and the Assistant County Attorney also provide legal counsel to Department of Human Services, including child welfare and child support enforcement services. Human Services reimburses the County Attorney's office for its proportional share of the time and expenses of the County Attorney's Office and all direct costs incurred by the County Attorney's Office on behalf of Human Services.
- ✓ The Paralegal in the County Attorney's Office assists the County Attorney and Assistant County Attorney in providing the above services and oversees Colorado Open Record Act requests as Custodian of Public Records.

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	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
16000001	46004	REIMBURSEMENT	1,109	1,569	1,000	1,000
16000001	46007	SALARY REIMBURSEMENT	23,262	25,625	17,500	17,500
Total Revenue:			24,371	27,194	18,500	18,500

County Attorney Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
16000001	50020	FULL TIME WAGES	150,442	151,467	164,560	169,000
16000001	50060	FRINGE BENEFITS	46,329	45,679	46,855	48,000
16000001	50080	RETIREMENT	9,027	9,088	9,874	10,500
Personnel Expenditures:			205,797	206,233	221,289	227,500
16000001	51006	CIVIL SERVICES	315	392	300	650
16000001	51018	OTHER PROFESSIONAL SERVICES	5,000	6,975	25,000	25,000
16000001	52029	MAINTENANCE CONTRACTS	1,646	1,690	4,850	4,850
16000001	53002	ADVERTISING/LEGAL NOTICES	0	0	500	750
16000001	53009	DUES & MEETINGS	1,255	1,602	1,700	2,000
16000001	53046	TRAVEL	0	615	2,871	2,871
16000001	54007	BOOKS	236	114	350	350
16000001	54037	MISC EQUIPMENT	0	1,233	1,000	1,000
16000001	54038	MISCELLANEOUS	188	0	200	200
16000001	54042	OFFICE SUPPLIES	885	683	1,000	1,000
Operating Expenditures:			9,525	13,303	37,771	38,671
			0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			215,322	219,537	259,060	266,171

County Surveyor



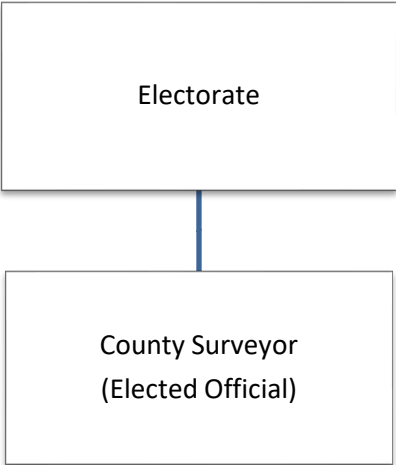
County Surveyor: Bill Baker
Phone:

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 which 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 insure 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	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
16500001	50010	ELECTED OFFICIAL WAGES	4,572	4,554	4,978	4,978
16500001	50060	FRINGE BENEFITS	24,403	23,784	23,903	500
16500001	50080	RETIREMENT	274	273	0	300
Personnel Expenditures:			29,249	28,611	28,881	5,778
16500001	54045	OPERATING SUPPLIES	0	0	0	23,103
Operating Expenditures:			0	0	0	23,103
			0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			29,249	28,611	28,881	28,881

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

Other Admin Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
17500001	43008	FEDERAL COST ALLOCATION	41,954	44,359	84,435	69,658
17500001	44028	CABLE FRANCHISE FEE	4,357	4,358	4,346	4,358
17500001	45016	PLATTE RIVER POWER	36,216	36,216	36,216	36,216
17500001	46004	REIMBURSEMENT	4,422	0	0	0
17500001	46006	PAYROLL REIMBURSEMENT	13	4	0	0
Total Revenue:			86,961	84,937	124,997	110,232

Other Admin Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
17500001	50055	EMPLOYEE BONUS	167,142	0	0	0
17500001	50042	OVER TIME	0	0	0	0
17500001	50046	LEAVE PAID OUT	8,034	0	60,000	60,000
17500001	50060	FRINGE BENEFITS	21,688	0	36,000	36,000
17500001	50080	RETIREMENT	463	0	4,000	4,000
Personnel Expenditures:			197,326	0	100,000	100,000
17500001	51009	DHS COST ALLOCATION	5,540	5,735	5,735	5,735
17500001	51018	OTHER PROFESSIONAL SERVICES	0	11,791	62,000	62,000
17500001	52002	BROWN'S PARK SCHOOL	0	0	0	0
17500001	52035	REPAIRS AUTO	0	395	2,000	2,000
17500001	52039	ROAD & BRIDGE PROJECTS	0	0	4,500	4,500
17500001	53002	ADVERTISING/LEGAL NOTICES	0	0	0	0
17500001	53018	INSURANCE	187,469	349,920	419,279	835,195
17500001	53026	PLATTE RIVER AUTHORITY	25,640	0	25,640	25,640
17500001	53048	UNEMPLOYMENT	7,462	0	0	0
17500001	54013	CONTINGENCY	43,554	0	625,000	625,000
17500001	54016	COUNTY DEVELOPMENT	17,500	18,000	53,000	53,000
17500001	54038	MISCELLANEOUS	7,234	0	5,000	5,000
17500001	54049	POSTAGE	0	15,000	15,000	12,000
17500001	54077	TREASURER FEES	586,611	663,617	750,000	670,000
17500001	58016	FEE REFUND	0	0	0	0
Operating Expenditures:			881,009	1,064,457	1,967,154	2,300,070
			0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			1,078,335	1,064,457	2,067,154	2,400,070

Coronavirus Relief Fund Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
175CARE1	43027	FEDERAL - CARES ACT	35,606	0	0	0
Total Revenue:			35,606	0	0	0

Coronavirus Relief Fund Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
175CARE1	50025	FULL TIME SHARED WAGES	0	0	0	0
175CARE1	50060	FRINGE BENEFITS	0	0	0	0
175CARE1	50080	RETIREMENT	0	0	0	0
Personnel Expenditures:			0	0	0	0
175CARE1	55200	OTHER GRANT EXPENSE	0	0	0	0
175CARE1	55201	MEDICAL EXPENSES	0	0	0	0
175CARE1	55202	PUBLIC HEALTH EXPENSE	36,703	0	0	0
175CARE1	55203	CVRF PPE	0	0	0	0
175CARE1	55204	ECONOMIC SUPPORT	0	0	0	0
175CARE1	55205	CVRF FOOD PROGRAMS	0	0	0	0
175CARE1	55206	CVRF TELEWORK	3,158	0	0	0
Operating Expenditures:			39,862	0	0	0
175CARE1	60014	EQUIPMENT VEHICLES	0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			39,862	0	0	0

American Rescue Plan Act Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
175ARP_1	43030	FEDERAL ARP ACT	0	2,580,067	2,128,527	1,298,266
Total Revenue:			0	2,580,067	2,128,527	1,298,266

American Rescue Plan Act Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
175ARP 1	50055	EMPLOYEE BONUS	0	177,268	0	0
175ARP 1	50060	FRINGE BENEFITS	0	18,228	0	0
175ARP 1	53065	VFW CONTRIBUTION	0	0	25,000	25,000
175ARP 1	53066	AMERICAN LEGION CONTRIBUTION	0	0	25,000	25,000
175ARP 1	53067	CITY DIVERSION PARK	0	0	150,000	0
175ARP 1	53068	AUGMENTATION PLAN	0	0	42,500	15,044
175ARP 1	53017	HUMAN RESOURCE COUNCIL	0	0	20,000	20,000
Operating Expenditures:			0	195,496	262,500	85,044
175ARP 1	60021	LOUDY SIMPSON IMPROVEMENT	0	0	340,167	300,167
175ARP 1	60032	LIBRARY BUILDINGS	0	0	53,000	53,000
175ARP 1	60045	FAIRGROUNDS IMPROVEMENTS	0	118,253	132,247	77,481
175ARP 1	60046	SECURITY UPGRADE	0	0	100,000	100,000
175ARP 1	60047	GOLF COURSE IMPROVEMENT	0	0	400,000	138,135
175ARP 1	60048	MAYBELL WASTEWATER TF	0	31,232	326,068	72,146
175ARP 1	60049	MAYBELL PARK IMPROVEMENT	0	13,600	281,400	85,975
175ARP 1	60051	ASSESSOR ARCA SEARCH	0	14,055	20,945	4,217
175ARP 1	60052	ASSESSOR GIS	0	7,429	59,000	54,708
175ARP 1	60059	AIRPORT IMPROVEMENT	0	3,200	198,200	177,394
Capital Expenditures:			0	187,769	1,911,027	1,063,222
Expenditure Total:			0	383,265	2,173,527	1,148,266

Local Assistance and Tribal Consistency Revenue

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
175LATC1	43033	FEDERAL LOCAL ASST. TRIBAL CON	0	2,681,627	2,681,627	0
Total Revenue:			0	2,681,627	2,681,627	0

Local Assistance and Tribal Consistency Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
175LATC1	60007	COURTHOUSE BLDG	0	0	0	0
175LATC1	60063	TRS SOFTWARE UPGRADE	0	0	0	200,000
Capital Expenditures:			0	0	0	200,000
Expenditure Total:			0	0	0	200,000

Transfer Out Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
17000001	59001	TRANSFER OUT AIRPORT	40,116	51,509	202,118	278,084
17000001	59010	TRANSFER OUT LEASE PURCHASE	1,194,580	1,230,456	1,233,000	1,227,625
17000001	59011	TRANSFER OUT LIBRARY	345,857	360,857	345,857	370,977
17000001	59015	TRANSFER OUT PSC-JAIL	1,270,795	1,215,900	1,367,767	1,909,990
17000001	59016	TRANSFER OUT PUBLIC HEALTH	0	0	0	0
17000001	59018	TRANSFER OUT SENIOR CITIZENS	106,292	154,133	168,401	240,637
17000001	59019	TRANSFER OUT SHADOW MTN LID	0	0	0	0
17000001	59020	TRANSFER OUT TO HUMAN SERVICE	0	0	0	0
Transfer Out:			2,957,640	3,012,854	3,317,143	4,027,313
Expenditure Total:			2,957,640	3,012,854	3,317,143	4,027,313

Contribution Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
52700005	53030	REGIONAL AIRPORT	6,000	6,000	6,000	6,000
52700005	51004	CRAIG CHAMBER	5,000	5,000	5,000	5,000
52700005	54019	DINOSAUR WELCOME CENTER	0	0	2,700	2,700
52700005	53015	FIREWORKS	4,000	0	5,000	5,000
52700005	53017	HUMAN RESOURCE COUNCIL	30,000	30,000	60,000	42,500
52700005	52048	MOFFAT CO VISITOR CNTR	0	0	0	0
52700005	53020	IRISH CANYON	1,800	1,442	1,800	1,800
52700005	53021	LEAFY SPURGE PROJECT	1,500	1,500	1,500	1,500
52700005	53069	ADVOCATES	0	0	0	10,000
52700005	53070	JOLT	0	0	0	3,000
Operating Expenditures:			48,300	43,942	82,000	77,500
Expenditure Total:			48,300	43,942	82,000	77,500

District Attorney

DISTRICT ATTORNEY'S OFFICE



SERVING GRAND, ROUTT AND MOFFAT COUNTIES

District Attorney: Matt Karzen

Phone: 970-824-7041

Mission Statement:

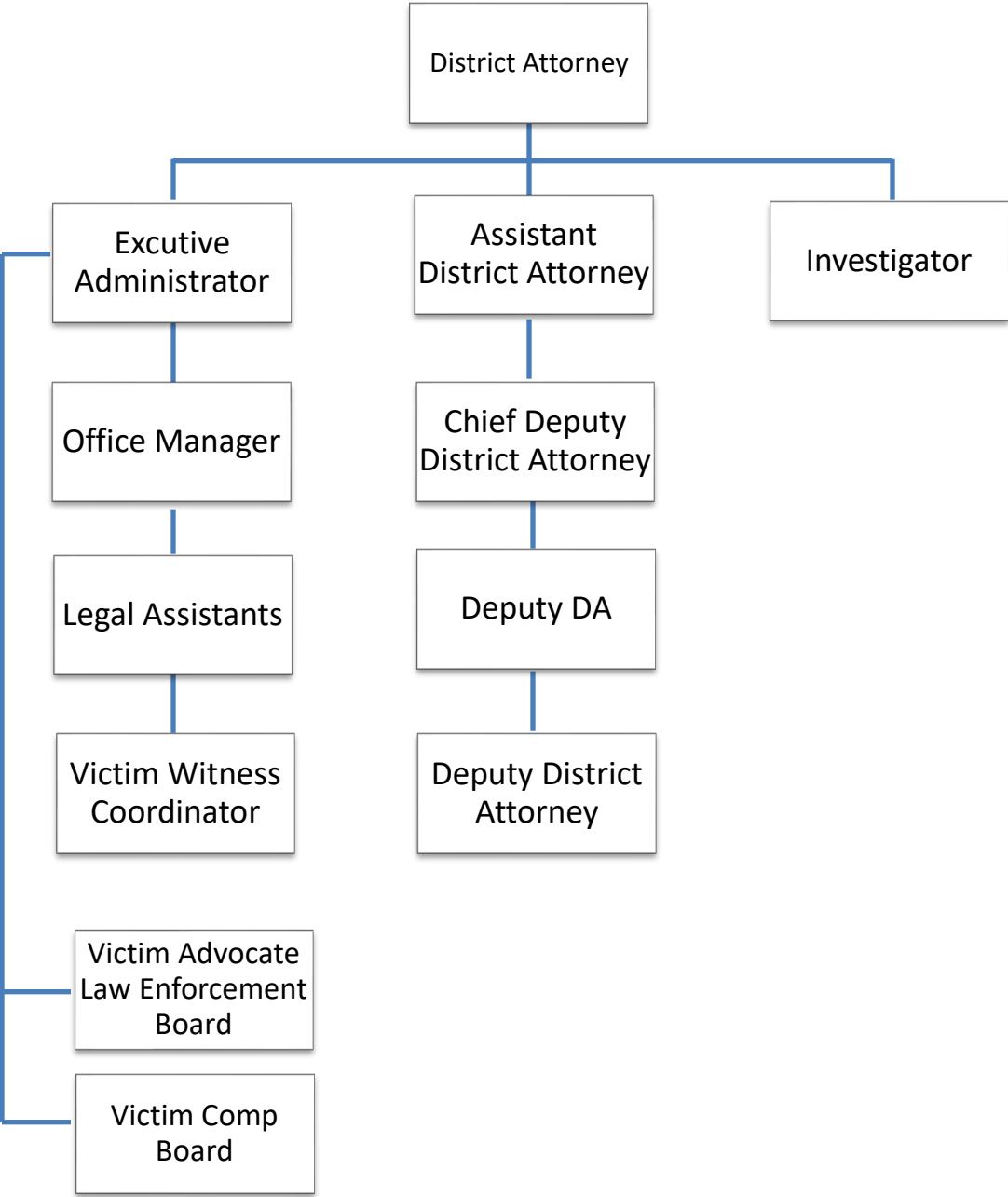
The District Attorney's Office is dedicated to providing members of our community with a safe place to live by pursuing justice through the fair and ethical prosecution of criminal offenders. We shall seek truth and justice in a professional manner and ensure crime victims are treated with fairness,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

Purpose of Department:

- ✓ The primary function of the District Attorney's Office is to assist in the investigation and undertake prosecution of those persons alleged to have committed crimes within the Fourteenth Judicial District of Colorado. Duties include advising laws 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 commissions 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	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
20000002	45017	DA BUDGET OVERAGE	27,798	24,323	0	0
Total Revenue:			27,798	24,323	0	0

District Attorney Expenditures

ORG	OBJ	DESCRIPTION DISTRICT ATTORNEY	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
		WAGES	301,185	329,277	370,494	392,910
		FRINGE BENEFITS	118,860	127,295	163,606	174,140
		STATE FUNDS REIMB DA SALARY	(30,189)	(31,152)	(31,821)	(31,383)
20000002	50500	Personnel Expenditures:	389,856	425,420	502,279	535,667
		CONTRACT/PART TIME WAGES	600	600	600	600
		ACCOUNTING & AUDIT SERVICES	4,000	4,000	4,000	3,924
		OFFICE SUPPLIES	4,000	4,000	4,000	4,000
		OFFICE EQUIPMENT, MAINT & REPAIR	3,000	3,000	3,000	3,000
		OFFICE & CELLULAR PHONE	2,500	2,500	2,500	3,600
		COMPUTER REPLACEMENT	0	0	0	0
		COMPUTER SOFTWARE, EQUIP & SUPPORT	7,200	1,200	1,200	1,200
		PRINTING	1,000	1,000	1,000	500
		POSTAGE	2,700	2,700	2,700	2,700
		BOOKS PUBLICATIONS & CD ROM	500	500	500	500
		INVESTIGATOR SUPPLIES	500	500	500	500
		PHOTOGRAPHY & GRAPHICS	200	200	200	200
		TRAVEL	6,500	6,500	6,500	6,500
		WITNESS EXPENSES	4,000	4,000	4,000	4,000
		MISC. TRIAL EXPENSES	4,000	4,000	4,000	4,000
		TRANSCRIPTS	500	500	500	500
		VEHICLE MAINT. & REPAIR	800	800	800	1,200
		CDAC ASSESSMENT	4,100	4,100	4,100	4,100
		PROFESSIONAL DUES	1,300	1,300	1,300	1,300
		TRAINING TUITION	2,000	2,000	2,000	2,250
		TRAINING ROOM & BOARD	2,200	2,200	2,200	2,200
		INDENDENT IT SERVICES	0	0	15,809	16,748
		CAPITAL EXPENSE	0	9,120	9,500	9,600
		VALE GRANT/ADMIN	(9,120)	(8,640)	(10,000)	(9,600)
		DISCOVERY REIMBURSEMENT	0	0	0	0
		MISC. REIMBURSEMENT	(500)	(500)	(500)	(500)
		TRIAL REIMBURSEMENT	(6,770)	(7,012)	(7,563)	(6,047)
20000002	50510	Operating Expenditures:	35,210	38,568	52,846	56,975
Expenditure Total:			425,066	463,988	555,125	592,640

Moffat County Sheriff



Moffat County Sheriff: KC Hume

Phone: 970-824-4495

Email: khume@sheriff.moffat.co.us

Mission Statement:

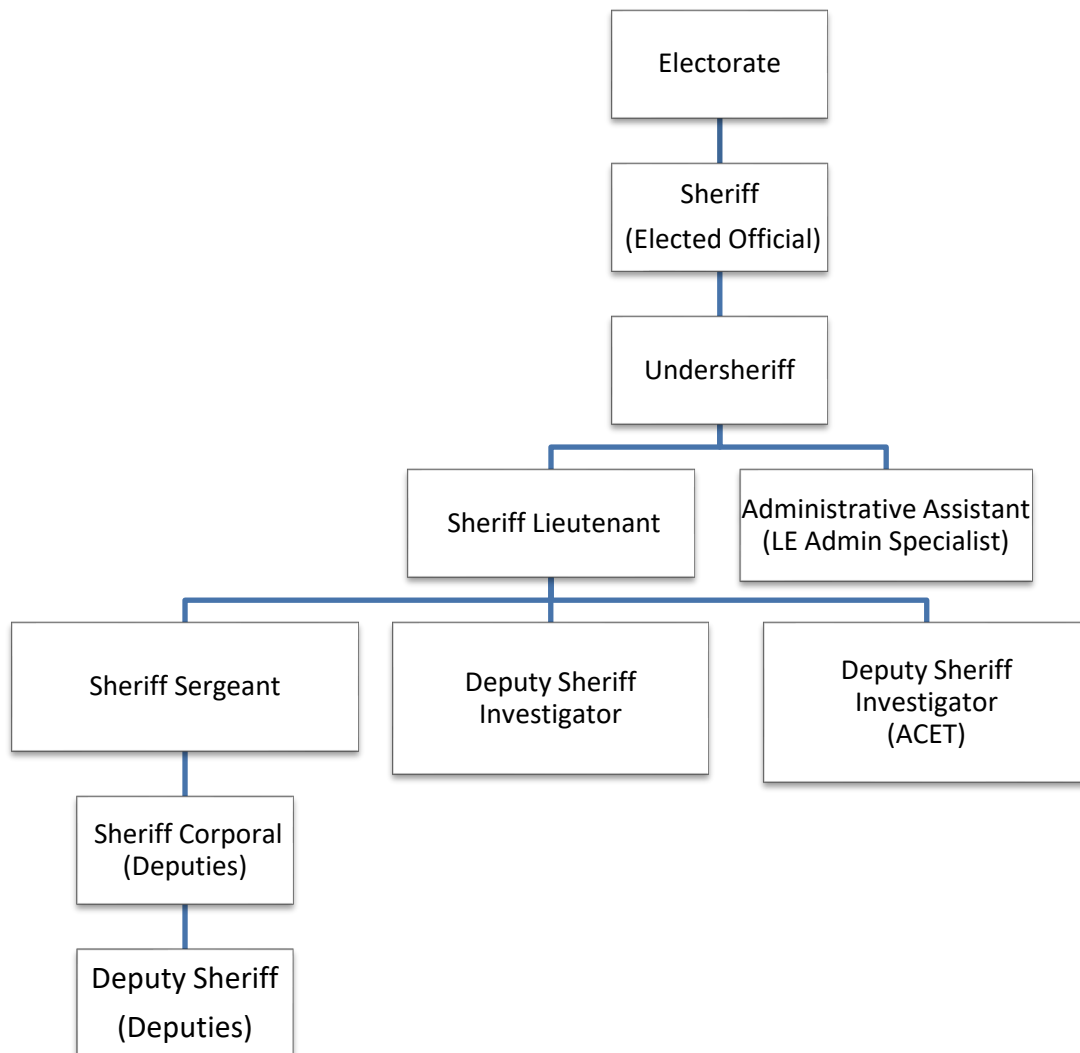
To develop strong community partnerships while collaborating with our fellow public safety colleagues to provide superior public safety to all individuals.

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 on 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	2.00
Sheriff Corporal	2.00
Deputy Sheriff	7.00
Total	17.00

Moffat County Sheriff Organizational Chart



Sheriff Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
20500002	43012	FEDERAL VEST GRANT	3,879	1,838	3,000	3,000
20500002	43413	STATE FOREST SERVICE GRANT	0	9,483	0	6,000
20500002	43414	STATE SEARCH & RESCUE	327	5,000	0	0
20500002	43416	STATE FINES	4,378	4,992	1,500	1,500
20500002	43406	STATE EIAF GRANT	0	61,003	0	0
20500002	44024	PENALTY ASSESSMENT	0	0	8,000	8,000
20500002	44025	DEPARTMENT FEES	49,478	45,798	30,000	30,000
20500002	44045	FINGERPRINTS	0	0	0	0
20500002	45015	DUI LEAF	3,196	4,407	4,500	4,500
20500002	46001	INSURANCE REIMBURSEMENT	2,500	2,995	0	0
20500002	46002	TRAVEL REIMBURSEMENT	6,104	0	0	0
20500002	46004	REIMBURSEMENT	10,179	38,513	1,000	1,000
20500002	46008	OVERTIME REIMBURSEMENT	500	0	5,000	5,000
20500002	46009	TRAINING REIMBURSEMENT	49,416	2,931	4,000	4,000
Total Revenue:			129,957	176,961	57,000	63,000

Sheriff Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
20500002	50010	ELECTED OFFICIAL WAGES	105,293	104,889	114,654	114,654
20500002	50020	FULL TIME WAGES	848,539	973,742	1,097,366	1,030,000
20500002	50042	OVER TIME	20,574	30,114	30,000	30,000
20500002	50044	LONGEVITY	5,516	2,750	2,600	5,200
20500002	50046	LEAVE PAID OUT	14,879	19,698	0	19,000
20500002	50060	FRINGE BENEFITS	440,232	485,311	540,804	565,000
20500002	50080	RETIREMENT	51,645	55,671	70,508	65,000
Personnel Expenditures:			1,486,678	1,672,175	1,855,933	1,828,854
20500002	51015	LEGAL SERVICES	0	27	5,000	5,000
20500002	51030	EFORCE RMS LICENSING	0	5,851	6,490	7,490
20500002	51031	LEXIPOL POLICY MANAGEMENT	0	7,742	8,516	8,821
20500002	52029	MAINTENANCE CONTRACTS	1,000	13,686	13,025	13,025
20500002	52035	REPAIRS AUTO	13,731	16,168	12,330	12,330
20500002	52038	RADIO REPAIR/MAINTENANCE	5,380	9,756	7,308	7,308
20500002	53005	COMPUTER EXPENSE/SERVICES	71	6,482	5,000	5,000
20500002	53009	DUES & MEETINGS	7,344	4,080	4,080	4,080
20500002	53013	GRAMNET	18,024	24,000	20,523	20,523
20500002	53042	TELEPHONE	9,741	8,998	10,800	10,800
20500002	53046	TRAVEL	6,216	5,695	5,500	5,500
20500002	53049	USFS CONTRACT	11,885	5,689	0	0
20500002	53056	EMPLOYEE EDUCATION	69,913	22,095	6,000	6,000
20500002	54015	COPIES	37	7,528	600	600
20500002	54030	GAS & OIL	6,255	0	16,454	16,454
20500002	54037	MISC EQUIPMENT	5,286	2,157	2,000	2,000
20500002	54038	MISCELLANEOUS	0	5,510	2,800	2,800
20500002	54042	OFFICE SUPPLIES	1,391	687	3,000	3,000
20500002	54045	OPERATING SUPPLIES	16,421	2,681	10,000	10,000
20500002	54049	POSTAGE	836	13,389	1,000	1,000
20500002	53064	BODY CAMERA	0	732	7,528	7,528
20500002	54068	SPECIAL PROJECTS	7,559	4,316	15,000	15,000
20500002	54078	UNIFORMS	8,108	5,537	6,000	6,000
Operating Expenditures:			189,199	172,807	168,954	170,259
20500002	60005	CAPITAL OUTLAY	41,252	62,181	30,000	0
20500002	60011	EQUIPMENT MISCELLANEOUS	0	0	104,256	15,470
20500002	60014	EQUIPMENT VEHICLES	76,205	21,410	181,038	181,038
20500002	60060	SEARCH AND RESCUE EQUIPMENT	0	0	50,000	0
20500002	60061	TASERS	0	0	0	18,199
20500002	60062	FLOCK CAMERAS	0	0	0	15,000
Capital Expenditures:			117,458	83,591	365,294	229,707
Expenditure Total:			1,793,335	1,928,573	2,390,181	2,228,820

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.

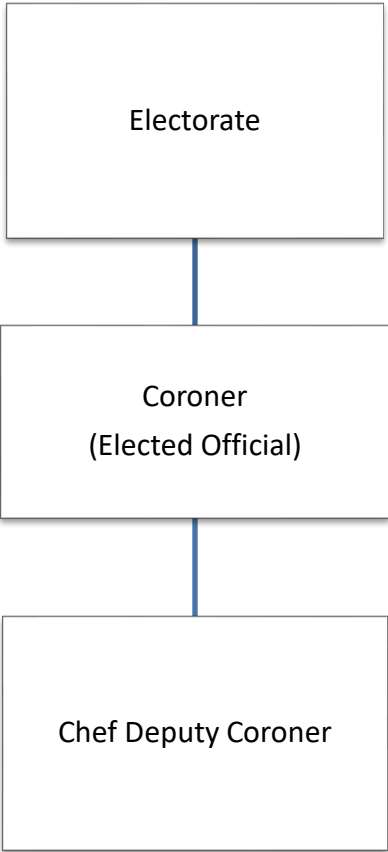
To Investigate all reportable deaths within the jurisdiction in a thorough manner in accordance with accepted standards in use today in this field while keeping in mind available resources of the County.

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	0.10
Total	1.10

Moffat County Coroner Organizational Chart



Coroner Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
20800002	46004	REIMBURSEMENT	0	0	0	0
Total Revenue:			0	0	0	0

Coroner Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
20800002	50010	ELECTED OFFICIAL WAGES	45,858	45,682	76,050	76,050
20800002	50030	PART TIME WAGES	2,142	9,284	21,500	28,500
20800002	50040	CALL OUT WAGES	0	0	6,700	8,500
20800002	50060	FRINGE BENEFITS	28,109	28,039	31,430	33,000
20800002	50080	RETIREMENT	2,751	2,741	4,563	4,600
Personnel Expenditures:			78,859	85,747	140,243	150,650
20800002	51002	AUTOPSIES	29,830	42,545	30,000	30,000
20800002	51013	INIDIGENT BURIAL	3,788	859	1,500	1,500
20800002	51014	INVESTIGATOR FEES	0	0	0	0
20800002	52018	FACILITY RENTAL	0	0	0	0
20800002	52019	FACILITY USE FEE	3,600	0	0	0
20800002	52035	REPAIRS AUTO	1,019	417	500	500
20800002	53009	DUES & MEETINGS	1,287	1,355	1,287	1,587
20800002	53042	TELEPHONE	338	367	650	650
20800002	53045	TOXICOLOGY	147	0	3,000	0
20800002	53046	TRAVEL	418	339	450	600
20800002	53047	TRANSPORTATION	3,250	250	6,000	6,000
20800002	53056	EMPLOYEE EDUCATION	912	462	475	475
20800002	54015	COPIES	0	0	0	350
20800002	54038	MISCELLANEOUS	796	1,174	0	1,500
20800002	54045	OPERATING SUPPLIES	1,550	1,220	2,500	1,500
Operating Expenditures:			46,936	48,987	46,362	44,662
			0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			125,795	134,734	186,605	195,312

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.

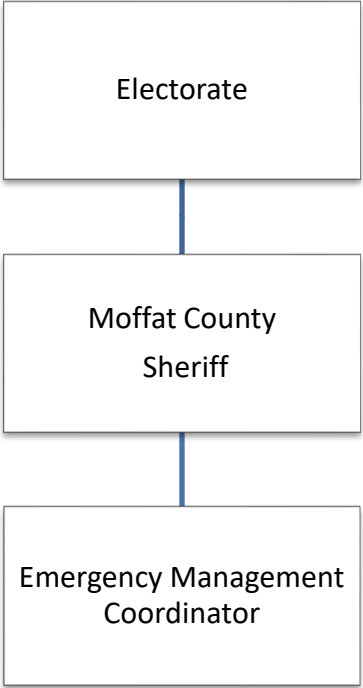
To assist all emergency response agencies in the county in fulfilling their mission through coordinated exercises.

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 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	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
21512302	43009	FEDERAL EMERGENCY MNGMNT	38,000	21,329	38,000	0
Total Revenue:			38,000	21,329	38,000	0

Emergency Management Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
21512302	50020	FULL TIME WAGES	62,380	69,352	72,176	74,318
21512302	50042	OVER TIME	5,044	3,550	0	0
21512302	50044	LONGEVITY	1,990	2,600	2,600	2,600
21512302	50060	FRINGE BENEFITS	33,304	34,520	38,169	36,000
21512302	50080	RETIREMENT	4,083	4,530	4,487	4,600
Personnel Expenditures:			106,801	114,551	117,432	117,518
21512302	52035	REPAIRS AUTO	500	0	500	500
21512302	53009	DUES & MEETINGS	870	0	200	600
21512302	53042	TELEPHONE	923	2,248	1,800	1,900
21512302	53046	TRAVEL	0	35	2,500	2,500
21512302	54030	GAS & OIL	0	0	1,000	1,000
21512302	54037	MISC EQUIPMENT	2,078	1,049	3,000	3,000
21512302	54042	OFFICE SUPPLIES	133	142	250	1,000
21512302	54045	OPERATING SUPPLIES	1,315	305	1,700	1,700
Operating Expenditures:			5,819	3,779	10,950	12,200
21512302	60011	EQUIPMENT MISCELLANEOUS	0	34,396	35,000	35,000
Capital Expenditures:			0	34,396	35,000	35,000
Expenditure Total:			112,620	152,727	163,382	164,718

Emergency Management Ambulance Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
21512312	44019	EMERGENCY MNGMNT AMBULANCE	0	0	20,000	0
Total Revenue:			0	0	20,000	0

Emergency Management Ambulance Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
21512312	50050	CONTRACT LABOR	0	593	20,000	500
Personnel Expenditures:			0	593	20,000	500
21512312	52029	MAINTENANCE CONTRACTS	2,000	1,676	2,000	2,000
21512312	53009	DUES & MEETINGS	0	0	1,000	1,000
21512312	53046	TRAVEL	0	39	4,000	4,000
21512312	54030	GAS & OIL	0	68	2,400	2,400
21512312	54037	MISC EQUIPMENT	4,048	9,636	10,000	10,000
21512312	54042	OFFICE SUPPLIES	195	133	500	500
21512312	54045	OPERATING SUPPLIES	1,292	3,448	4,000	4,000
Operating Expenditures:			7,535	15,000	23,900	23,900
21512312	60011	EQUIPMENT MISCELLANEOUS	0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			7,535	15,593	43,900	24,400

Fire Control



Moffat County Sheriff: KC Hume
Phone: 970-824-4495
Email: khume@sheriff.moffat.co.us

Mission Statement:

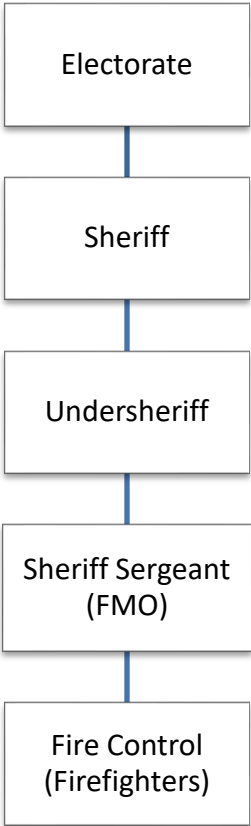
To provide for the public's safety and well-being as ordered by state statute. With financial assistance, have the ability to control and suppress wild-land fires on private and state owned property. With the assistance of the land owner, use fire as a resource to lower the number of fires that the Moffat 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 wild-land fires and the use of the 'Fire Wise Program' on their property. Maintain the equipment for a quick and reliable response to wild-land fires.

Purpose of Department:

Maintain current equipment and crew numbers in order to provide for protection of private and state lands. To suppress or control wild-land fires on private and state owned property in Moffat County. Assist the Bureau of Land Management, the National Park Service, 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	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
22000002	43413	STATE FOREST SERVICE GRANT	5,555	0	0	0
22000002	43430	STATE FIRE RELIEF FUND	24,760	0	0	0
Total Revenue:			30,315	0	0	0

Fire Control Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
22000002	50040	CALL OUT WAGES	74,640	9,403	4,000	15,000
22000002	50042	OVER TIME	0	3,830	0	1,500
22000002	50060	FRINGE BENEFITS	24,038	5,162	306	5,000
22000002	50080	RETIREMENT	3,916	445	240	500
Personnel Expenditures:			102,594	18,840	4,546	22,000
22000002	52015	EMERGENCY FIRE FUND	76,198	163,506	97,000	100,000
22000002	52027	LEASING	400	410	600	400
22000002	53038	STATE FIRE FUND	7,473	7,702	8,000	8,000
22000002	54027	FOOD & MEALS	689	444	400	400
22000002	54030	GAS & OIL	58	0	0	0
22000002	54045	OPERATING SUPPLIES	10,687	2,600	1,000	1,000
Operating Expenditures:			95,505	174,662	107,000	109,800
CAPITAL OUTLAY			0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			198,100	193,502	111,546	131,800

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	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
22500002	51023	STATE PATROL	56,978	58,683	65,000	80,500
22500002	52001	ANIMAL CONTROL	1,720	2,500	2,500	5,000
22500002	52049	COMMUNITY SERVICE	0	0	0	0
22500002	53014	HAZMAT	2,500	12,166	7,500	7,500
Operating Expenditures:			61,198	73,349	75,000	93,000
Expenditure Total:			61,198	73,349	75,000	93,000

Facility Maintenance



Facilities Manager: Barry Barnes
Phone: 970-824-9107
Email: bbarnes@moffatcounty.net

Mission Statement:

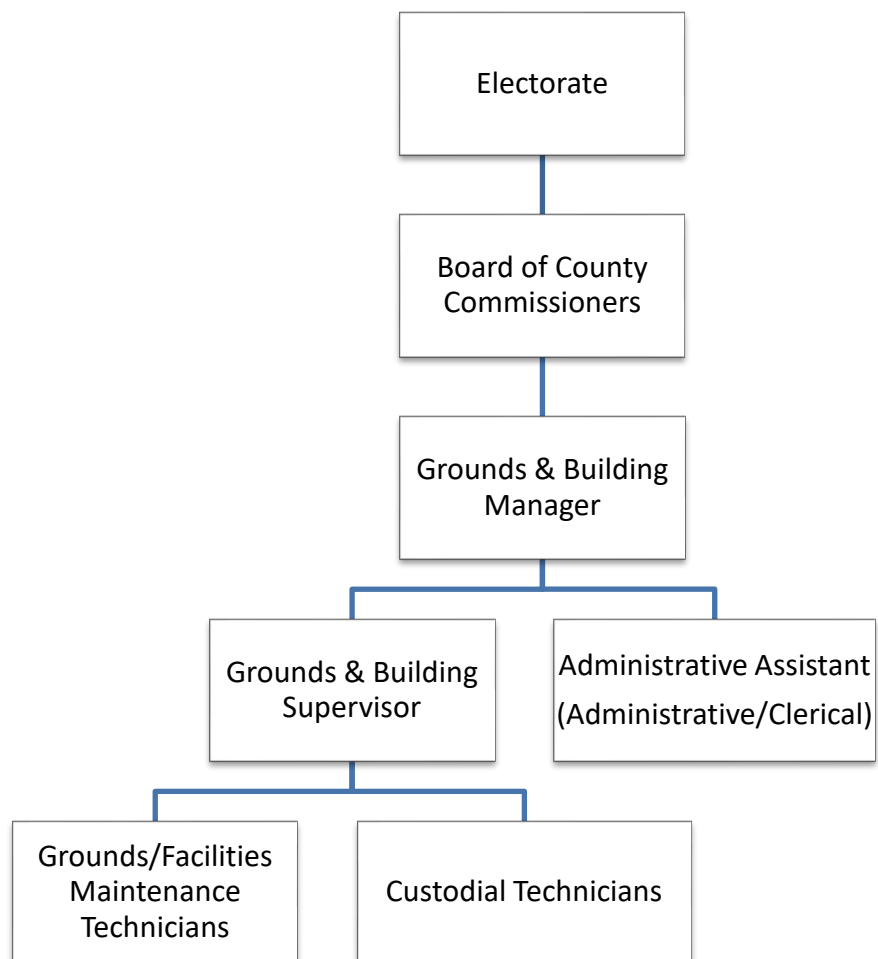
To provide a comfortable, safe and esthetically pleasing environment for staff and the citizens of Moffat County

Purpose of Department:

- ✓ This department is responsible for the repair and upkeep of the Courthouse, CSU Annex, Public Safety Center, Craig, Maybell and Dinosaur Libraries, Social Service buildings, Employee clinic and Dinosaur welcome center. Specific services provided include repair, replacement, and preventative maintenance of all mechanical, electrical and pneumatic equipment, oversee outside annual inspections (elevators, water black flow valves). We perform repairs on plumbing, HVAC, and general building repair. In addition, we maintain the grounds (lawns, flowerbeds, planters, sidewalks, parking lots) in a clean and professional manner.

Facilities Personnel Schedule	
Position Title	FTE
Grounds & Building Manager	1.00
Grounds & Building Supervisor	1.00
Grounds/Facility Maintenance Technician	5.00
Administrative Assistant	1.00
Custodial Technician	3.00
Total	11.00

Facilities Organizational Chart



Facility Maintenance Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
30000003	45013	BUILDING USE	92,521	118,605	84,000	90,000
30000003	46001	INSURANCE REIMBURSEMENT	2,360	293	0	0
30000003	46004	REIMBURSEMENT	109,860	117,323	82,631	82,631
Total Revenue:			204,742	236,221	166,631	172,631

Facility Maintenance Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
30000003	50020	FULL TIME WAGES	266,440	275,594	433,800	530,000
30000003	50030	PART TIME WAGES	2,784	3,637	0	0
30000003	50042	OVER TIME	1,430	0	1,000	1,000
30000003	50046	LEAVE PAID OUT	5,896	529	0	0
30000003	50044	LONGEVITY	2,610	2,600	2,600	0
30000003	50060	FRINGE BENEFITS	162,256	139,674	211,473	300,000
30000003	50080	RETIREMENT	13,214	10,601	23,188	20,000
Personnel Expenditures:			454,629	432,636	672,061	851,000
30000003	52010	DINOSAUR SHERIFF	0	12	0	0
30000003	52013	ELEVATOR MAINTENANCE	1,530	2,110	4,000	1,300
30000003	52016	EQUIPMENT RENTAL	0	2,048	5,000	5,000
30000003	52029	MAINTENANCE CONTRACTS	42,089	44,085	100,000	0
30000003	52036	REPAIRS BUILDING	614	3,299	10,000	10,000
30000003	52037	REPAIRS EQUIP/MAINT	11,703	6,478	10,000	10,000
30000003	52042	UTILITIES STREET LIGHTS	0	0	10,000	0
30000003	52043	UTILITIES	135,744	172,605	182,070	182,070
30000003	52045	UTILITIES NORTH ANNEX	2,875	2,483	3,000	3,000
30000003	53042	TELEPHONE	1,247	1,278	1,862	1,862
30000003	53046	TRAVEL	0	0	238	238
30000003	54019	DINOSAUR WELCOME CENTER	9,381	10,694	9,000	10,000
30000003	54030	GAS & OIL	0	30	3,252	3,252
30000003	54033	MAINTENANCE SUPPLIES	2,542	2,112	15,327	15,327
30000003	54037	MISC EQUIPMENT	3,983	6,140	7,200	7,200
30000003	54038	MISCELLANEOUS	0	0	6,000	6,000
30000003	54045	OPERATING SUPPLIES	21,446	30,174	20,042	30,000
30000003	54058	RUGS	0	0	600	600
30000003	54078	UNIFORMS	0	319	500	1,000
Operating Expenditures:			233,154	283,866	388,091	286,849
30000003	60007	COURTHOUSE BLDG	45,000	0	50,000	50,000
30000003	60014	EQUIPMENT VEHICLES	0	0	45,000	134,400
Capital Expenditures:			45,000	0	95,000	184,400
Expenditure Total:			732,783	716,502	1,155,152	1,322,249

Weed & Pest Management



Weed & Pest Management Manager: Jesse Schroeder

Phone: 970-824-9184

Email: jschroeder@moffatcounty.net

Mission Statement:

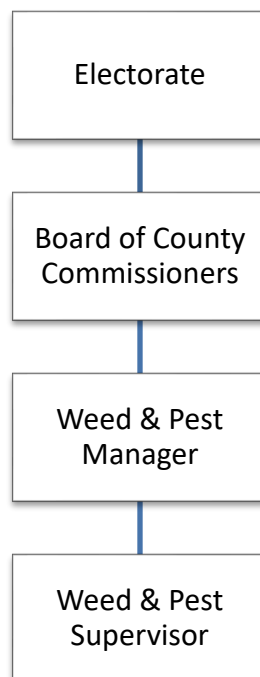
Work cooperatively with private individuals, State and Federal Agencies to implement a broad, efficient pest management program.

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 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 Supervisor	0.74
Administrative Supervisor	0.05
Staff Assistant	0.05
Contract Labor	0.00
Total	1.84

Weed & Pest Management Organizational Chart



Weed & Pest Management Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
30500003	44025	DEPARTMENT FEES	11,960	11,568	15,000	15,000
30500003	46004	REIMBURSEMENT	41	0	0	0
Total Revenue:			12,000	11,568	15,000	15,000

Weed & Pest Management Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
30500003	50020	FULL TIME WAGES	59,613	60,064	69,500	69,500
30500003	50025	FULL TIME SHARED WAGES	2,415	2,449	2,700	2,700
30500003	50030	PART TIME WAGES	30,439	20,615	38,800	38,800
30500003	50035	PART TIME SHARED WAGES	1,049	730	1,189	1,200
30500003	50042	OVER TIME	826	107	0	0
30500003	50044	LONGEVITY	131	113	130	130
30500003	50050	CONTRACT LABOR	23,518	31,963	49,000	49,000
30500003	50060	FRINGE BENEFITS	21,949	20,582	23,636	26,500
30500003	50080	RETIREMENT	3,730	3,767	4,340	4,400
Personnel Expenditures:			143,669	140,390	189,295	192,230
30500003	52001	ANIMAL CONTROL	10,000	10,000	10,000	10,000
30500003	52036	REPAIRS BUILDING	68	487	1,000	1,000
30500003	52037	REPAIRS EQUIP/MAINT	4,997	7,200	10,000	10,000
30500003	52043	UTILITIES	4,464	5,514	5,722	5,722
30500003	53009	DUES & MEETINGS	822	888	1,500	1,500
30500003	53010	EDUCATION	247	718	2,500	2,500
30500003	53036	SPRAYING	15,322	17,323	16,000	16,000
30500003	53042	TELEPHONE	0	0	1,500	1,500
30500003	53046	TRAVEL	39	512	2,500	2,500
30500003	53060	RANGELAND PEST	6,435	4,725	5,000	5,000
30500003	54037	MISC EQUIPMENT	4,365	6,258	5,000	5,000
30500003	54038	MISCELLANEOUS	857	564	5,000	5,000
30500003	54039	MOSQUITO SUPPLIES	39,047	28,102	42,320	42,320
30500003	54042	OFFICE SUPPLIES	164	0	1,500	1,500
30500003	54045	OPERATING SUPPLIES	29,065	41,635	33,000	33,000
Operating Expenditures:			115,892	123,925	142,542	142,542
30500003	60011	EQUIPMENT MISCELLANEOUS	6,785	14,637	9,000	10,000
30500003	60014	EQUIPMENT VEHICLES	0	0	22,000	56,000
Capital Expenditures:			6,785	14,637	31,000	66,000
Expenditure Total:			266,346	278,953	362,837	400,772

Moffat County Fairgrounds



Fairgrounds Manager: Bill Sixkiller
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.

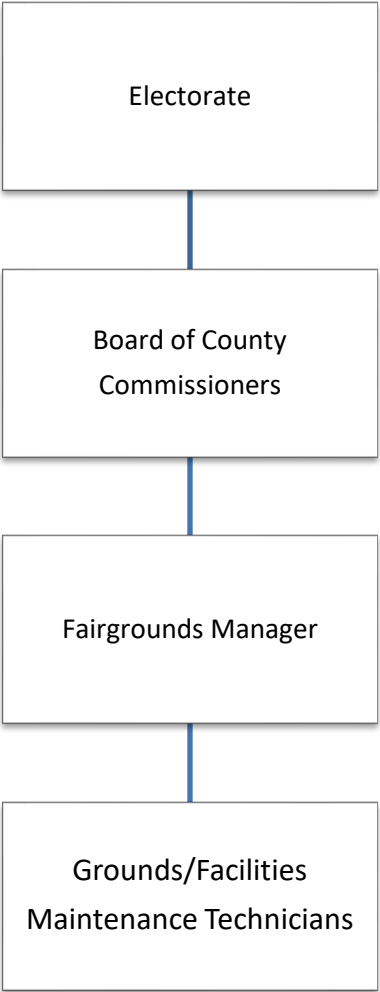
Purpose of Department:

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, wagering area in conjunction with the horse races, dances, dog classes, and public auctions. There is a large restroom in this building which 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 that 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 added restrooms and showers for scheduled events, and picnics. RV hookups and a playground and have recently been added.

- ✓ Building cleaning / repair
- ✓ Arena ground preparation
- ✓ Trash pickup and removal
- ✓ Irrigation, mowing, and landscaping
- ✓ Cleanup and removal of manure
- ✓ Painting and repair of fences
- ✓ Planning and implementing improvement projects

Fairgrounds Personnel Schedule	
Position Title	FTE
Fairgrounds Manager	1.00
Grounds/Facility Maintenance Technician	1.00
Contract Labor	0.00
Total	2.00

Fairgrounds Organizational Chart



Fairgrounds Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
31000003	44023	CAMPGROUND RENTAL	2,676	4,528	1,000	3,000
31000003	44025	DEPARTMENT FEES	22,380	29,335	15,000	22,000
31000003	44039	RV DUMP FEES	11,974	8,908	10,000	8,000
31000003	46004	REIMBURSEMENT	822	0	0	0
Total Revenue:			37,852	42,771	26,000	33,000

Fairgrounds Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
31000003	50020	FULL TIME WAGES	98,583	96,285	150,500	150,500
31000003	50042	OVER TIME	30	1,378	3,500	3,500
31000003	50044	LONGEVITY	2,610	2,600	2,600	2,600
31000003	50046	LEAVE PAID OUT	0	3,557	0	22,000
31000003	50050	CONTRACT LABOR	41,441	33,005	43,000	53,000
31000003	50060	FRINGE BENEFITS	46,790	43,569	52,314	70,000
31000003	50080	RETIREMENT	3,988	6,099	9,186	9,000
Personnel Expenditures:			193,441	186,493	261,100	310,600
31000003	52020	UTILITIES GARBAGE REMOVAL	588	1,978	1,500	1,800
31000003	52029	MAINTENANCE CONTRACTS	4,472	4,472	5,600	5,600
31000003	52036	REPAIRS BUILDING	866	452	1,500	1,500
31000003	52037	REPAIRS EQUIP/MAINT	3,494	6,484	7,500	7,500
31000003	52043	UTILITIES	45,056	53,551	46,000	67,000
31000003	53042	TELEPHONE	1,775	1,821	2,500	2,500
31000003	54030	GAS & OIL	75	197	400	400
31000003	54033	MAINTENANCE SUPPLIES	6,303	9,624	11,000	11,000
31000003	54038	MISCELLANEOUS	3,040	2,075	0	0
Operating Expenditures:			65,670	80,654	76,000	97,300
31000003	60004	CAPITAL IMPROVEMENTS	0	0	0	0
31000003	60005	CAPITAL OUTLAY	0	0	0	0
31000003	60011	EQUIPMENT MISCELLANEOUS	8,250	77,063	12,650	0
31000003	60014	EQUIPMENT VEHICLES	0	0	0	60,000
31000003	60016	FAIRGROUNDS BLDG	1,572	32,908	13,200	0
Capital Expenditures:			9,822	109,971	25,850	60,000
Expenditure Total:			268,934	377,117	362,950	467,900

Cemetery



Cemetery/Fairgrounds Manager: Bill Sixkiller
Phone: 970-824-5708
Email: mocofair@moffatcounty.net

Mission Statement:

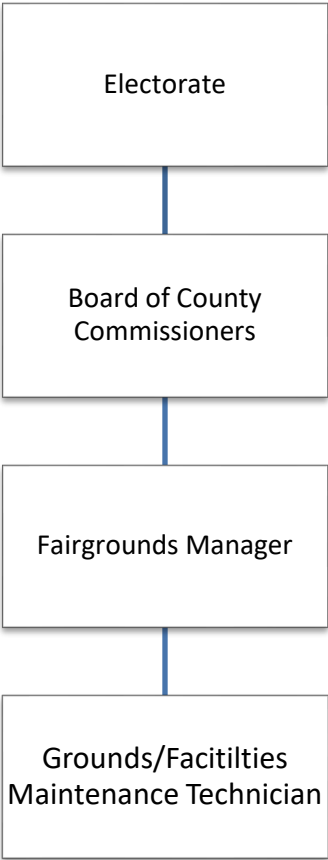
It is the mission of the Moffat County Cemetery to maintain burial records, the collection of monies from the sale of burial spaces, openings and maintain the cemetery grounds.

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
Grounds/Facility Maintenance Technician	1.00
Total	1.00

Cemetery Organizational Chart



Cemetery Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
31500003	44029	CEMETERY OPENINGS	18,695	15,600	15,000	15,000
31500003	44030	CEMETERY SALE OF LOTS	19,765	12,905	8,000	8,000
31500003	44031	CEMETERY VASES FOUNDATION	137	207	300	200
31500003	46004	REIMBURSEMENT	52	0	0	0
31500003	45001	MISCELLANEOUS	0	1	0	0
31500003	45008	DONATIONS	0	40	0	0
Total Revenue:			38,649	28,752	23,300	23,200

Cemetery Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
31500003	50020	FULL TIME WAGES	44,015	44,353	52,000	52,000
31500003	50042	OVER TIME	632	766	0	0
31500003	50060	FRINGE BENEFITS	28,629	28,066	28,790	30,000
31500003	50080	RETIREMENT	2,679	2,707	3,120	3,120
Personnel Expenditures:			75,956	75,893	83,910	85,120
31500003	52006	CEMETERY OPENINGS	0	0	0	0
31500003	52020	UTILITIES GARBAGE REMOVAL	447	840	850	850
31500003	52036	REPAIRS BUILDING	0	0	0	0
31500003	52037	REPAIRS EQUIP/MAINT	2,247	1,714	2,500	2,500
31500003	52043	UTILITIES	40,737	34,402	40,240	40,500
31500003	54030	GAS & OIL	0	0	400	400
31500003	54038	MISCELLANEOUS	10	0	0	0
31500003	54045	OPERATING SUPPLIES	4,910	4,805	7,500	7,500
Operating Expenditures:			48,350	41,760	51,490	51,750
31500003	60005	CAPITAL OUTLAY	0	0	15,000	0
31500003	60011	EQUIPMENT MISCELLANEOUS	21,484	10,828	0	0
31500003	60014	EQUIPMENT VEHICLES	0	0	44,800	60,000
Capital Expenditures:			21,484	10,828	59,800	60,000
Expenditure Total:			145,790	128,481	195,200	196,870

Parks & Recreation



Grounds & Building Manager: Barry Barnes

Phone: 970-824-9107

Email: bbarnes@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:

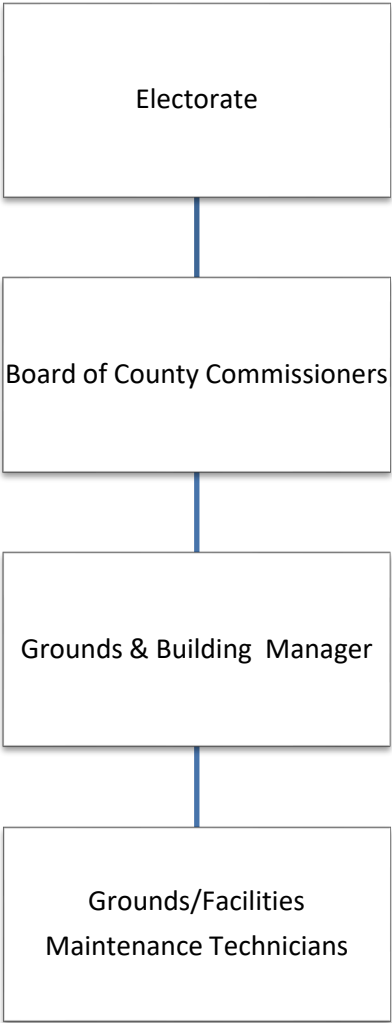
- ✓ Four-field Softball Complex
- ✓ Ice Arena; mid-October through March
- ✓ Roller Blade Field House and Community Building: used throughout the Summer
- ✓ Soccer Field
- ✓ 2 -Community Picnic Shelters, Picnic Area; with tables and playground equipment and restroom.
- ✓ There is also a Kiwanis Trail and other hiking trails, canoe launch area with picnic area, lakefront with handicapped access dock and fishing area with picnic tables, and a Disc Golf Course.
- ✓ Community stage and electrical system upgrade in surrounding field.

Events during the year include:

- ✓ 6-9 Softball and Baseball Tournaments
- ✓ Hockey Tournaments
- ✓ Several large Company Picnics
- ✓ Scouting Functions
- ✓ Mud Volleyball Games and other events
- ✓ 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 and some camping by permit.
- ✓ Whittle of the Woods and misc. festivals

Parks & Recreation Personnel Schedule	
Position Title	FTE
Grounds/Facility Maintenance Technician	2.00
Total	2.00

Parks & Recreation Organizational Chart



Parks & Recreation Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
32000003	44020	ICE RINK	56,286	65,600	40,000	40,000
32000003	44023	CAMPGROUND RENTAL	80	430	100	100
32000003	44025	DEPARTMENT FEES	6,800	3,850	5,000	5,000
32000003	44026	CONCESSIONS	599	442	400	400
32000003	45012	HAY LEASE	10,858	9,500	9,000	9,500
32000003	45001	MISCELLANEOUS	0	2	0	0
32000003	46001	INSURANCE REIMBURSEMENT	3,191	0	0	0
32000003	46004	REIMBURSEMENT	1,506	665	0	0
Total Revenue:			79,321	80,490	54,500	55,000

Parks & Recreation Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
32000003	50020	FULL TIME WAGES	71,529	77,726	91,400	97,000
32000003	50042	OVER TIME	73	0	500	500
32000003	50050	CONTRACT LABOR	0	0	0	0
32000003	50060	FRINGE BENEFITS	38,046	25,247	20,025	35,000
32000003	50080	RETIREMENT	3,940	1,723	5,484	7,000
Personnel Expenditures:			113,588	104,696	117,409	139,500
32000003	52023	ICE ARENA COMPRESSOR	6,960	7,391	8,000	8,000
32000003	52036	REPAIRS BUILDING	4,172	5,457	3,517	3,517
32000003	52037	REPAIRS EQUIP/MAINT	1,438	3,383	5,682	5,682
32000003	52043	UTILITIES	37,204	43,866	41,304	60,000
32000003	53006	DEEP CUT DITCH	1,088	544	545	545
32000003	53042	TELEPHONE	438	415	440	440
32000003	54012	CONCESSIONS	599	987	1,500	1,500
32000003	54030	GAS & OIL	187	0	6,396	6,396
32000003	54037	MISC EQUIPMENT	0	2,805	3,162	3,162
32000003	54038	MISCELLANEOUS	0	525	2,222	2,222
32000003	54045	OPERATING SUPPLIES	13,132	17,179	17,345	17,345
32000003	54078	UNIFORMS	0	215	500	1,000
Operating Expenditures:			65,218	82,767	90,613	109,809
32000003	60011	EQUIPMENT MISCELLANEOUS	0	14,505	0	0
Capital Expenditures:			0	14,505	0	0
Expenditure Total:			178,805	201,967	208,022	249,309

Sherman Youth Camp



Grounds & Building Manager: Barry Barnes

Phone: 970-824-9107

Email: bbarnes@moffatcounty.net

Purpose of Department:

The Sherman Youth Camp is currently managed by the Moffat County Grounds & Building Department.

The major use of camping facilities at Sherman Youth Camp occurs at the end of May through middle of November.

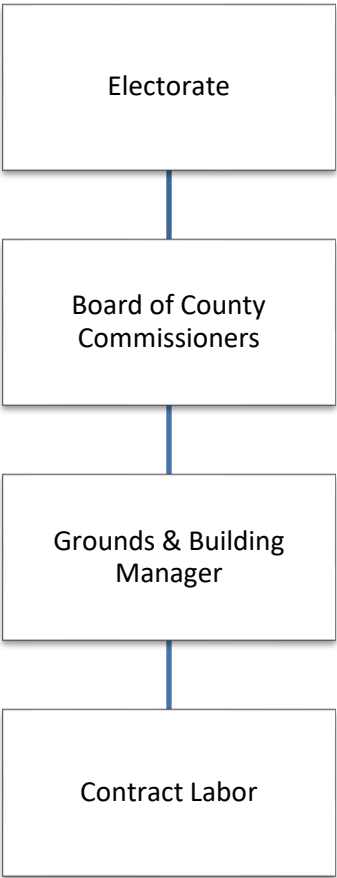
The Services at Sherman Youth Camp are provided for Youth Groups; Boy and Girl Scouts, School Groups, 4-H Groups, family camping and other groups.

Services Include:

- ✓ Camp sites with drinking water, pavilion with 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 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	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
32500003	44023	CAMPGROUND RENTAL	5,835	4,428	10,000	6,000
32500003	44041	DAY USE FEE	62	105	2,000	500
325FRMN3	44023	CAMPGROUND RENTAL	8,117	6,816	0	4,000
325FRMN3	44041	DAY USE FEE	2,331	2,292	0	1,000
32500003	45001	MISCELLANEOUS	5	21	0	0
32500003	46001	INSURANCE REIMBURSEMENT	0	3,073	0	0
32500003	45008	DONATIONS	0	0	0	0
Total Revenue:			16,350	16,734	12,000	11,500

Sherman Youth Camp Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
32500003	50050	CONTRACT LABOR	7,613	9,267	13,710	13,710
Personnel Expenditures:			7,613	9,267	13,710	13,710
32500003	52017	FACILITY EXPENSE	644	130	0	0
32500003	52036	REPAIRS BUILDING	896	0	186	186
32500003	52037	REPAIRS EQUIP/MAINT	847	167	588	588
32500003	54045	OPERATING SUPPLIES	5,139	3,954	4,466	4,466
32500003	54038	MISCELLANEOUS	0	0	450	450
325FRMN3	54045	OPERATING SUPPLIES	0	474	650	650
Operating Expenditures:			7,525	4,725	6,340	6,340
32500003	60004	CAPITAL IMPROVEMENTS	0	0	9,000	0
32500003	60040	SYC LODGE	0	0	41,187	189,187
Capital Expenditures:			0	0	41,187	189,187
Expenditure Total:			15,138	13,992	61,237	209,237

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

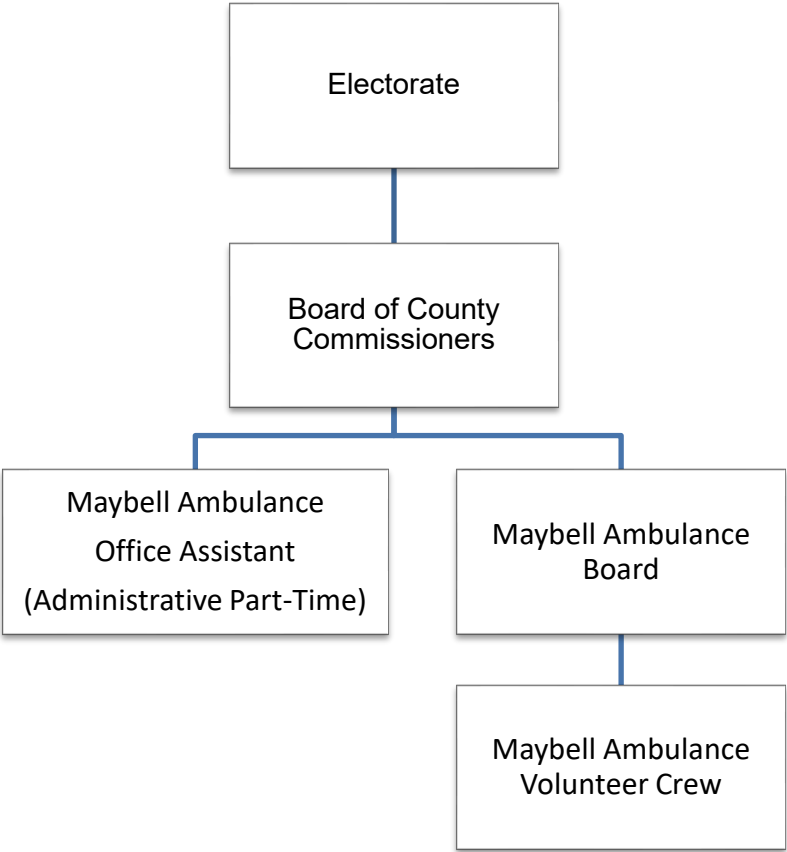
Purpose of Department:

Maybell Ambulance Provides to its community:

- ✓ 2 Full service ambulances (licensed)
- ✓ 6 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	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
40000004	44025	DEPARTMENT FEES	3,281	3,529	5,000	5,000
40000004	46004	REIMBURSEMENT	3,616	4,271	0	0
40000004	45008	DONATIONS	1,000	2,675	0	0
40000004	46001	INSURANCE REIMBURSEMENT	0	6,809	0	0
Total Revenue:			7,897	17,284	5,000	5,000

Maybell Ambulance Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
40000004	50030	PART TIME WAGES	7,974	7,935	8,542	8,542
40000004	50040	CALL OUT WAGES	3,660	10,950	10,000	10,000
40000004	50060	FRINGE BENEFITS	1,855	4,029	4,600	4,600
Personnel Expenditures:			13,489	22,914	23,142	23,142
40000004	52029	MAINTENANCE CONTRACTS	0	0	1,500	1,500
40000004	52035	REPAIRS AUTO	0	7,087	200	5,000
40000004	52036	REPAIRS BUILDING	13,043	604	0	0
40000004	52043	UTILITIES	3,129	3,950	7,680	15,000
40000004	53042	TELEPHONE	1,484	1,730	1,500	1,500
40000004	53046	TRAVEL	204	85	1,000	1,000
40000004	53056	EMPLOYEE EDUCATION	1,817	4,624	2,500	2,500
40000004	54030	GAS & OIL	973	1,775	1,500	1,500
40000004	54037	MISC EQUIPMENT	0	6,624	0	5,000
40000004	54038	MISCELLANEOUS	317	1,095	1,000	1,000
40000004	54042	OFFICE SUPPLIES	341	597	200	500
40000004	54045	OPERATING SUPPLIES	2,473	3,007	4,500	4,500
40000004	58008	FEES	166	166	1,000	1,000
Operating Expenditures:			23,947	31,345	22,580	40,000
40000004	60014	EQUIPMENT VEHICLES	0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			37,436	54,258	45,722	63,142

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 wild land fires in and around Maybell as directed in our by-laws. Also to provide assistance to Maybell volunteer ambulance through our rescue truck and extrication operations

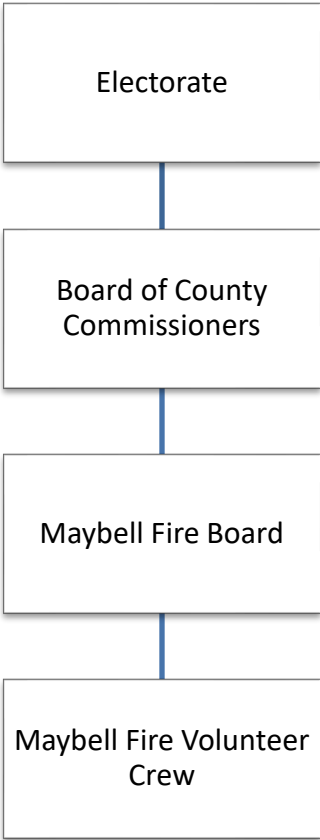
Purpose of Department:

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 wild land 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	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
40500004	45001	MISCELLANEOUS	9,804	6,707	0	0
40500005	46004	REIMBURSEMENT	0	137	0	0
Total Revenue:			9,804	6,844	0	0

Maybell Fire Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
40500004	50030	PART TIME WAGES	0	0	0	500
40500004	50040	CALL OUT WAGES	2,305	3,425	6,000	7,000
40500004	50042	OVER TIME	51	2,139	0	0
40500004	50060	FRINGE BENEFITS	801	1,864	2,292	2,900
40500004	50080	RETIREMENT	0	69	0	125
Personnel Expenditures:			3,158	7,497	8,292	10,525
40500004	52035	REPAIRS AUTO	0	2,434	0	2,500
40500004	52038	RADIO REPAIR/MAINTENANCE	0	0	0	0
40500004	52043	UTILITIES	2,504	3,395	7,650	7,650
40500004	53009	DUES & MEETINGS	0	0	0	0
40500004	53056	EMPLOYEE EDUCATION	0	190	0	0
40500004	54030	GAS & OIL	400	653	0	600
40500004	54037	MISC EQUIPMENT	13,962	756	0	0
40500004	54038	MISCELLANEOUS	1,207	625	0	700
40500004	54045	OPERATING SUPPLIES	109	396	9,000	9,000
Operating Expenditures:			18,181	8,448	16,650	20,450
40500004	60014	EQUIPMENT VEHICLES	0	0	0	60,000
Capital Expenditures:			0	0	0	60,000
Expenditure Total:			21,339	15,946	24,942	90,975

Veteran's Officer



Veteran's Officer: Ed Wilkinson
Phone: 970-824-0384
Email: veterans@moffatcounty.net

Mission Statement:

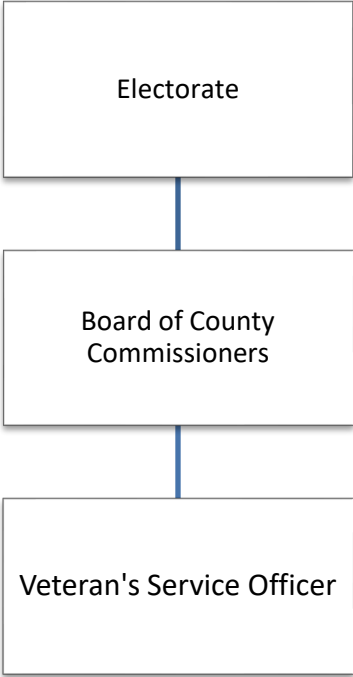
To Put the Veteran First" Offering veterans, their families and dependents in the State of Colorado, especially residents of Moffat and surrounding counties, support and assistance in filing claims they may be entitled and offering transportation to and from veteran medical facilities.

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	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
41000004	43412	STATE VETERANS OFFICER	13,328	14,400	14,700	14,700
Total Revenue:			13,328	14,400	14,700	14,700

Veteran's Officer Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
41000004	50030	PART TIME WAGES	17,447	19,137	19,400	19,500
41000004	50060	FRINGE BENEFITS	1,354	1,485	1,505	1,600
Personnel Expenditures:			18,801	20,622	20,905	21,100
41000004	52027	LEASING	2,432	2,432	2,432	0
41000004	52035	REPAIRS AUTO	639	0	1,000	1,000
41000004	53002	ADVERTISING/LEGAL NOTICES	0	0	500	500
41000004	53042	TELEPHONE	1,300	1,324	800	800
41000004	53046	TRAVEL	642	0	1,000	1,000
41000004	54042	OFFICE SUPPLIES	567	821	500	1,000
41000004	54049	POSTAGE	0	0	150	150
Operating Expenditures:			5,581	4,577	6,382	4,450
			0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			24,381	25,199	27,287	25,550

Youth Services



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

Tara Wojtkiewicz

Phone: 970-824-9150

Email: diversion@moffatcounty.net

Mission Statement

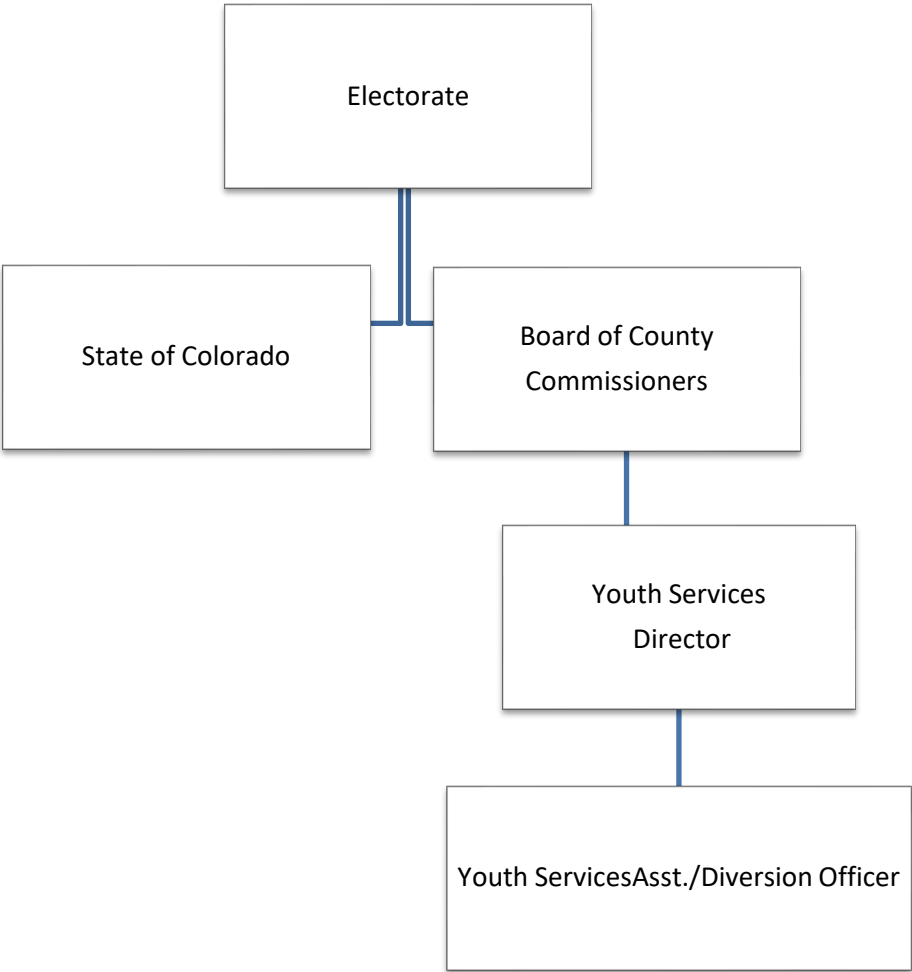
The mission of the Youth Services Department is to collaboratively design, implement, and uniformly monitor a continuum of care for youth in crisis in the Juvenile Justice System.

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.
- ✓ Fifty-eight (58) youth were provided services through the YSD in 2023. An estimate of one hundred and fifty (150) to two hundred and fifty (250) youth will be provided services in 2024.

Youth Services Personnel Schedule	
Position Title	FTE
Youth Services Director	0.50
Youth Services Director	0.50
Youth Services Asst/Div Officer	1.00
Total	2.00

Youth Services Organizational Chart



Youth Services Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
41500004	43411	STATE CORRECTIONAL TREATMENT	0	0	0	0
41500004	43418	STATE HOMELAND SEC EQUIPMENT	0	0	0	0
41500004	43433	STATE JUDICIAL DIVERSION	21,617	29,224	23,582	23,582
415SB944	43409	STATE SB94 CASE MANAGEMENT	28,774	33,426	35,419	35,419
415SB944	43410	STATE SB94 MISCELLANEOUS	2,290	6,141	10,000	7,000
41500004	43900	CITY OF CRAIG	12,000	12,000	12,000	12,000
41500004	44040	SB215 FEES	2,732	5,088	9,000	6,000
41500004	45002	UNITED WAY	191	257	500	500
41500004	46004	REIMBURSEMENT	0	0	500	500
Total Revenue:			67,604	86,138	91,001	85,001

Youth Services Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
41500004	50025	FULL TIME SHARED WAGES	29,806	30,017	31,000	37,000
415SB944	50025	FULL TIME SHARED WAGES	29,807	30,018	31,000	37,000
41500004	50020	FULL TIME WAGES	51,175	53,438	80,000	51,000
41500004	50040	ON CALL WAGES	0	0	0	29,250
41500004	50042	OVERTIME	0	51	0	0
41500004	50055	EMPLOYEE BONUS	0	1,000	0	0
415SB944	50055	EMPLOYEE BONUS	0	1,000	0	0
41500004	50060	FRINGE BENEFITS	34,542	19,669	43,659	43,000
415SB944	50060	FRINGE BENEFITS	0	14,712	0	16,000
41500004	50080	RETIREMENT	3,577	1,861	3,720	5,200
415SB944	50080	RETIREMENT	0	1,861	0	2,100
Personnel Expenditures:			148,907	153,627	189,379	220,550
41500004	51018	OTHER PROFESSIONAL SERVICES	0	145	0	0
41500004	53046	TRAVEL	0	7,038	2,394	2,394
41500004	53054	WRAPAROUND SERVICES	347	972	4,500	4,500
41500004	54042	OFFICE SUPPLIES	2,349	983	1,250	1,250
41500004	54070	SUBSTANCE CLASS FEES	170	0	500	500
Operating Expenditures:			2,866	9,138	8,644	8,644
			0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			151,773	162,765	198,023	229,194

Health Allotments

Finance Director: Catherine Nielson

Phone: 970-824-9106

Email: cnielson@moffatcounty.net

Purpose of Department

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

Health Allotment Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
42000004	51008	DETOX	0	0	0	0
42000004	51017	NW COLORADO HEALTH	0	0	0	0
42000004	51028	MEDICAL DIRECTOR	2,000	2,000	2,000	2,000
Operating Expenditures:			2,000	2,000	2,000	2,000
Expenditure Total:			2,000	2,000	2,000	2,000

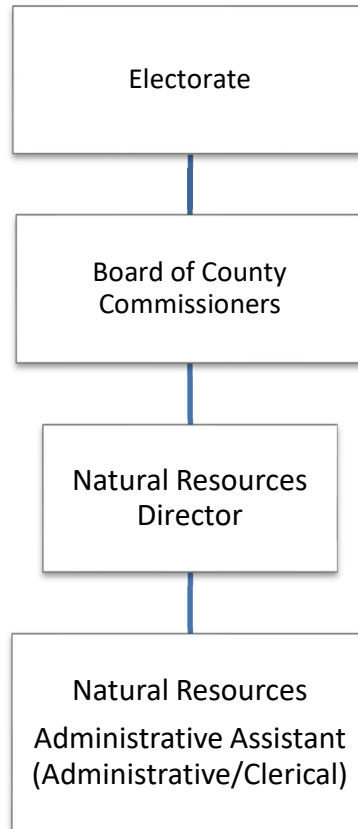
A collage of 15 images representing various aspects of the Texas landscape and wildlife. The images include: a herd of longhorn cattle silhouetted against a sunset; a large oil derrick in a desert landscape; a close-up of a porcupine's face; a person riding a motorcycle; a herd of horses; a person petting a cow; a large herd of sheep; a close-up of a wolf's face; a large herd of cattle; a person riding a horse; a large oil derrick; a close-up of a porcupine's face; a person riding a motorcycle; a herd of horses; a person petting a cow; a large herd of sheep; a close-up of a wolf's face.

Email: jcomstock@moffatcounty.net

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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	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
50000005	43431	STATE GRANT	0	42,500	0	0
50000005	46004	REIMBURSEMENT	0	0	0	0
Total Revenue:			0	42,500	0	0

Natural Resources Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
50000005	50020	FULL TIME WAGES	87,989	88,600	92,500	100,000
50000005	50025	FULL TIME SHARED WAGES	14,548	16,991	19,140	19,140
50000005	50044	LONGEVITY	2,620	2,749	2,956	2,956
50000005	50060	FRINGE BENEFITS	39,233	38,905	39,391	41,000
50000005	50080	RETIREMENT	6,309	6,501	6,876	7,000
Personnel Expenditures:			150,698	153,746	160,863	170,096
50000005	51015	LEGAL SERVICES	8,483	12,392	10,000	10,000
50000005	51021	RANGELAND/WATER ISSUES	411	5,591	3,000	3,000
50000005	53002	ADVERTISING/LEGAL NOTICES	0	0	150	150
50000005	53009	DUES & MEETINGS	2,065	2,725	3,400	3,400
50000005	53016	GIS MAPPING	0	30	2,000	2,000
50000005	53046	TRAVEL	889	1,963	5,037	5,037
50000005	54042	OFFICE SUPPLIES	1,216	142	650	650
50000005	54038	MISCELLANEOUS	0	103	150	150
50000005	54049	POSTAGE	12	0	100	100
Operating Expenditures:			13,076	22,946	24,487	24,487
			0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			163,774	176,692	185,350	194,583

Development Services



Development Services Director: Neil Binder

Phone: 970-824-9160

Email: nbinder@moffatcounty.net

Mission Statement:

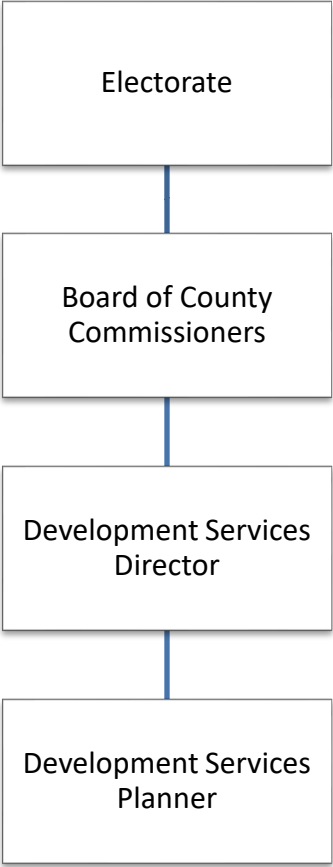
To provide solution oriented services to the citizens of Moffat County through the application of professional skills, adopted plans, standards, and building codes which facilitate the growth of the local economy, enhance the quality of life and preserve the natural environment for current and future 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	0.80
Total	1.80

Development Services Organizational Chart



Development Services Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
50500005	42001	BUILDING PERMITS	52,311	0	0	0
50500005	44021	PLANNING FEES	3,125	3,400	2,000	2,000
50500005	44022	CONTRACTOR REVENUE	0	0	0	0
50500005	46004	REIMBURSEMENT	45	99	0	0
Total Revenue:			55,481	3,499	2,000	2,000

Development Services Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
50500005	50020	FULL TIME WAGES	76,651	77,261	92,500	83,000
50500005	50025	FULL TIME SHARED WAGES	32,646	35,477	47,280	56,000
50500005	50044	LONGEVITY	1,305	1,125	0	0
50500005	50046	LEAVE PAID OUT	0	2,243	0	0
50500005	50060	FRINGE BENEFITS	49,547	51,453	61,175	63,000
50500005	50080	RETIREMENT	6,636	6,488	8,387	5,100
Personnel Expenditures:			166,786	174,047	209,342	207,100
50500005	51018	OTHER PROFESSIONAL SERVICES	85,564	0	80,000	80,000
50500005	52035	REPAIRS AUTO	0	53	1,000	1,000
50500005	53002	ADVERTISING/LEGAL NOTICES	788	869	2,200	2,200
50500005	53009	DUES & MEETINGS	0	0	310	310
50500005	53042	TELEPHONE	1,444	830	337	337
50500005	53046	TRAVEL	0	0	2,604	2,604
50500005	53048	UNEMPLOYMENT	0	0	0	0
50500005	54037	MISC EQUIPMENT	0	237	582	582
50500005	54042	OFFICE SUPPLIES	1,407	4,607	1,396	1,396
50500005	54049	POSTAGE	44	77	65	65
Operating Expenditures:			89,246	6,673	88,494	88,494
			0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			256,032	180,720	297,836	295,594

Hamilton Community



Hamilton Community Center

Mission Statement:

This 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 by 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 is 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	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
51000005	45008	DONATIONS	0	0	0	0
51000005	46004	REIMBURSEMENT	22	0	0	0
Total Revenue:			22	0	0	0

Hamilton Community Center Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
51000005	52028	MAINTENANCE	920	1,275	750	1,000
51000005	52043	UTILITIES	1,783	2,139	2,965	5,100
51000005	54038	MISCELLANEOUS	0	0	3,010	2,760
Operating Expenditures:			2,703	3,413	6,725	8,860
51000005	60004	CAPITAL IMPROVEMENTS	0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			2,703	3,413	6,725	8,860

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 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:

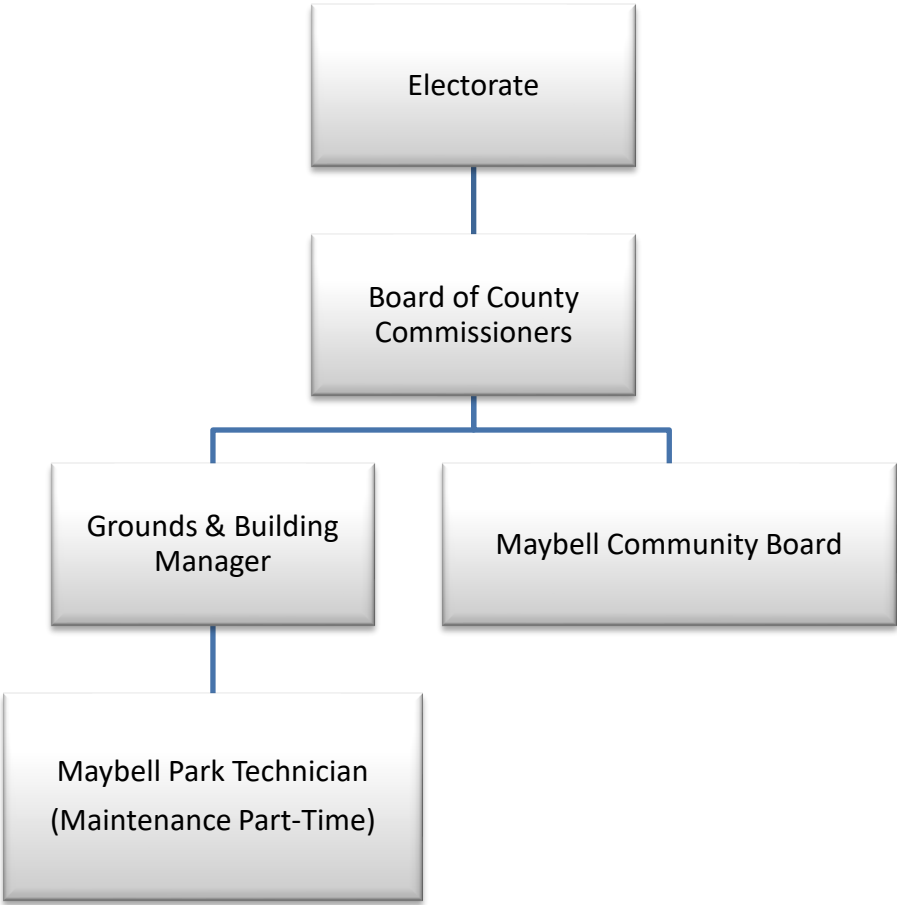
The Park has multiple uses from Family Reunions to Weddings. The main focus is camping, for visitors to Brown's Park, Sand Wash, rafters, school groups, Boy Scouts, Fire Crews, and of course, hunters. It provides travelers with a clean rest stop and playground for children. The park partners with Maybell 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," 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, repairs fences and gates, planting and maintaining new vegetation, and arranging for new burials. Maybell Women's Club partners with the Maybell Park, and has recently purchased 6 Metal Picnic Tables and continues to contribute to the replacement 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	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
51500005	43406	STATE EIAF GRANT	0	0	0	
51500005	44023	CAMPGROUND RENTAL	38,717	55,761	0	0
51500005	44025	DEPARTMENT FEES	0	0	0	0
51500005	44038	SHOWER FEES	2,349	1,268	0	0
51500005	44039	RV DUMP FEES	2,195	1,674	0	0
51500005	45008	DONATIONS	1,135	560	0	0
51500005	45026	OTHER REVENUE	10,000	0	0	0
51500005	46004	REIMBURSEMENT	62	0	0	0
Total Revenue:			54,458	59,262	0	0

Maybell Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
51500005	50030	PART TIME WAGES	10,310	8,406	13,100	13,100
51500005	50060	FRINGE BENEFITS	1,024	833	1,298	1,700
Personnel Expenditures:			11,334	9,239	14,398	14,800
51500005	52008	COMMUNITY CENTER	2,532	2,851	1,000	2,500
51500005	52032	PARK	10,566	18,966	5,700	5,700
51500005	52043	UTILITIES	11,257	13,432	12,000	12,000
51500005	52047	WOMEN'S CLUB	0	0	3,500	3,500
51500005	53009	DUES & MEETINGS	0	0	0	0
51500005	54033	MAINTENANCE SUPPLIES	263	473	0	0
51500005	54045	OPERATING SUPPLIES	0	0	0	0
51500005	54074	TAXES	4,150	5,974	0	0
Operating Expenditures:			28,769	41,696	22,200	23,700
51500005	60004	CAPITAL IMPROVEMENTS	22,213	0	0	0
Capital Expenditures:			22,213	0	0	0
Expenditure Total:			62,317	50,934	36,598	38,500

Moffat County Fair



Administrative Supervisor: Jackie Goodnow

Phone: 970-824-9180

Email: jgoodnow@moffatcounty.net

Mission Statement:

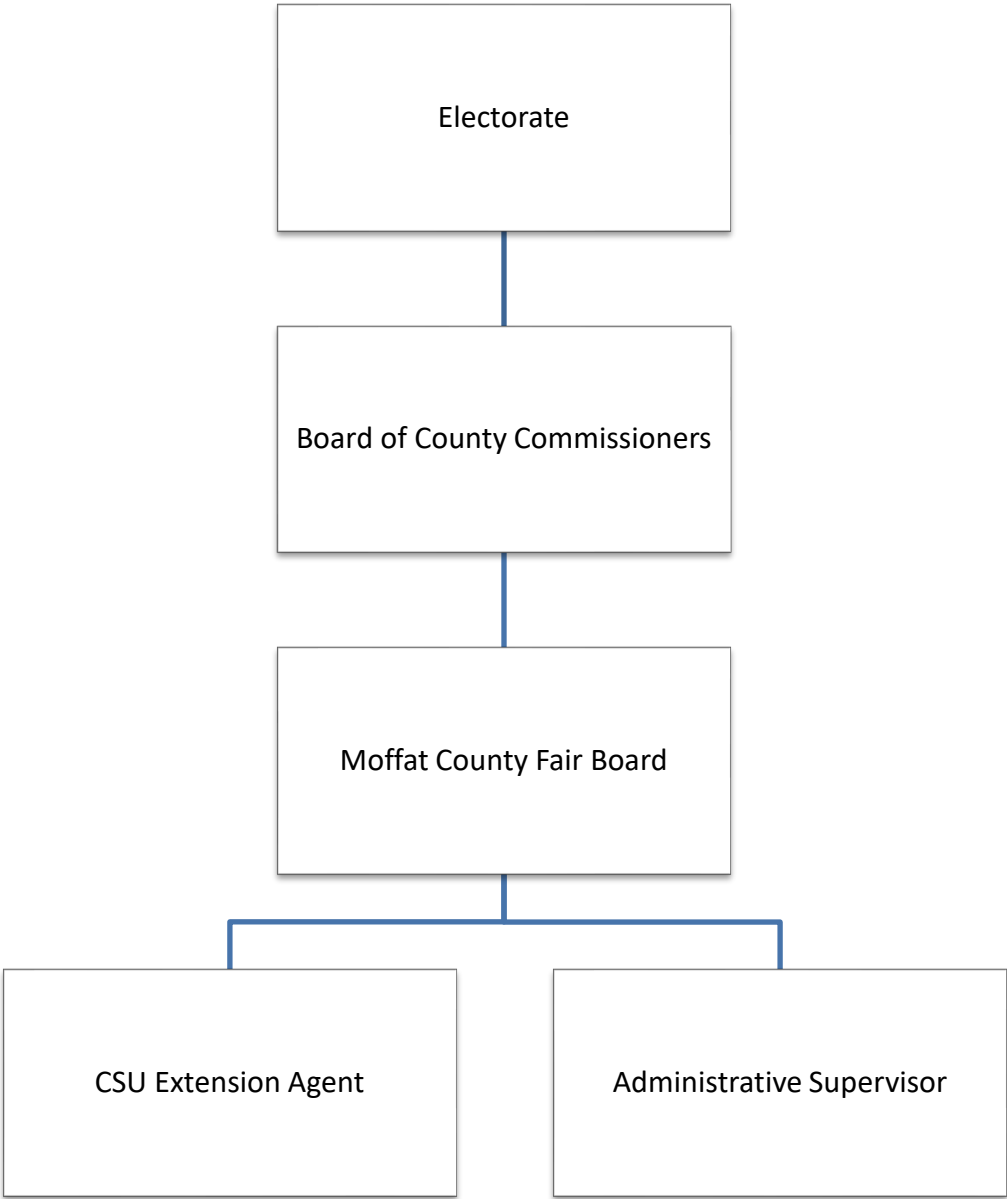
The Moffat County Fair provides an opportunity for all residents of Moffat County to exhibit, encourage and promote their agricultural heritage as well as skills and accomplishments in the mechanical, industrial, horticulture, home economics and livestock industries in the County. This follows statute 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 Resident
- ✓ 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	0.25
Total	0.72

County Fair Organizational Chart



County Fair Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
52100005	43438	STATE DEPARTMENT OF AGRICULTU	36,109	0	0	0
52100005	45008	DONATIONS	51,972	68,822	6,000	6,000
Total Revenue:			88,081	68,822	6,000	6,000

County Fair Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
52100005	50025	FULL TIME SHARED WAGES	22,941	23,268	25,650	25,650
52100005	50035	PART TIME SHARED WAGES	7,345	5,111	8,313	8,313
52100005	50040	CALL OUT WAGES	5,000	5,000	5,500	5,500
52100005	50042	OVER TIME	4,169	3,750	5,000	5,000
52100005	50044	LONGEVITY	1,240	1,069	1,235	1,235
52100005	50050	CONTRACT LABOR	1,652	1,623	1,762	1,762
52100005	50054	JUDGES	8,341	9,905	7,062	7,062
52100005	50060	FRINGE BENEFITS	16,601	15,368	15,548	15,548
52100005	50080	RETIREMENT	1,701	1,591	1,613	1,613
Personnel Expenditures:			68,990	66,685	71,683	71,683
52100005	51026	ENTERTAINMENT	43,394	73,525	10,907	10,907
52100005	53002	ADVERTISING/LEGAL NOTICES	6,337	10,064	2,562	2,562
52100005	53027	PREMIUMS	2,323	2,323	2,323	2,323
52100005	53032	SECURITY	600	3,600	600	600
52100005	53058	PRINTING	800	558	400	400
52100005	54005	AWARDS & RIBBONS	8,116	10,089	6,062	6,062
52100005	54015	COPIES	281	125	500	500
52100005	54024	FAIR BOOK	4,000	2,934	4,000	4,000
52100005	54025	FAIR QUEEN EXPENSE	309	395	0	0
52100005	54038	MISCELLANEOUS	5,227	6,952	3,000	3,000
52100005	54042	OFFICE SUPPLIES	797	654	900	900
52100005	54044	OPEN HORSE SHOW	1,945	1,024	1,000	1,000
52100005	54045	OPERATING SUPPLIES	20	2,049	1,500	1,500
52100005	54049	POSTAGE	372	576	400	400
52100005	56007	COUNTY FAIR STIMULUS GRAND	0	36,109	0	0
Operating Expenditures:			74,522	150,976	34,154	34,154
52100005	60004	CAPITAL IMPROVEMENTS	0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			143,512	217,661	105,837	105,837

Colorado State University Extension



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:

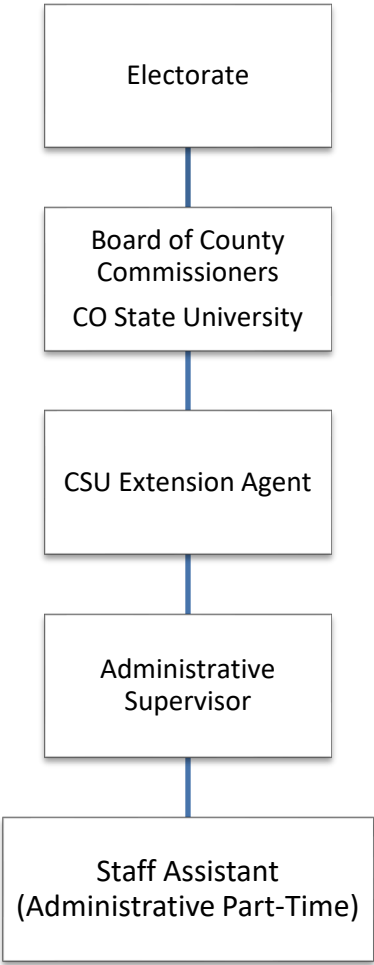
"Lead the University in helping the people of Colorado put knowledge to work."

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 agriculture enterprises in Moffat County.*

Extension Personnel Schedule	
Position Title	FTE
CSU Extension Agent	0.00
Administrative Supervisor	0.48
Staff Assistant	0.42
Total	0.90

Extension Organizational Chart



Extension Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
52500005	44025	DEPARTMENT FEES	0	0	4,500	4,500
52500005	46004	REIMBURSEMENT	0	1,272	0	0
Total Revenue:			0	1,272	4,500	4,500

Extension Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
52500005	50025	FULL TIME SHARED WAGES	22,941	23,268	25,650	25,650
52500005	50035	PART TIME SHARED WAGES	12,591	8,762	14,250	17,000
52500005	50042	OVER TIME	0	0	0	0
52500005	50044	LONGEVITY	1,240	1,069	1,235	1,240
52500005	50052	CSU AGENT	11,228	14,700	15,000	15,575
52500005	50060	FRINGE BENEFITS	15,337	15,357	16,008	16,008
52500005	50080	RETIREMENT	1,451	1,551	1,613	1,550
Personnel Expenditures:			64,788	64,707	73,756	77,023
52500005	52037	REPAIRS EQUIP/MAINT	68	0	300	300
52500005	53009	DUES & MEETINGS	260	469	1,000	1,000
52500005	53042	TELEPHONE	600	1,200	1,200	1,200
52500005	53046	TRAVEL	1,214	2,510	3,565	3,565
52500005	54015	COPIES	4,363	5,004	5,500	5,500
52500005	54038	MISCELLANEOUS	875	1,274	1,614	1,614
52500005	54042	OFFICE SUPPLIES	1,859	1,455	2,150	2,150
52500005	54049	POSTAGE	363	818	1,000	1,000
52500005	54055	REFERENCE & PROGRAM SUPPORT	13,098	8,795	10,000	10,000
Operating Expenditures:			22,700	21,525	26,329	26,329
52500005	60014	EQUIPMENT VEHICLES	0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			87,488	86,232	100,085	103,352

Road & Bridge



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

Mission Statement:

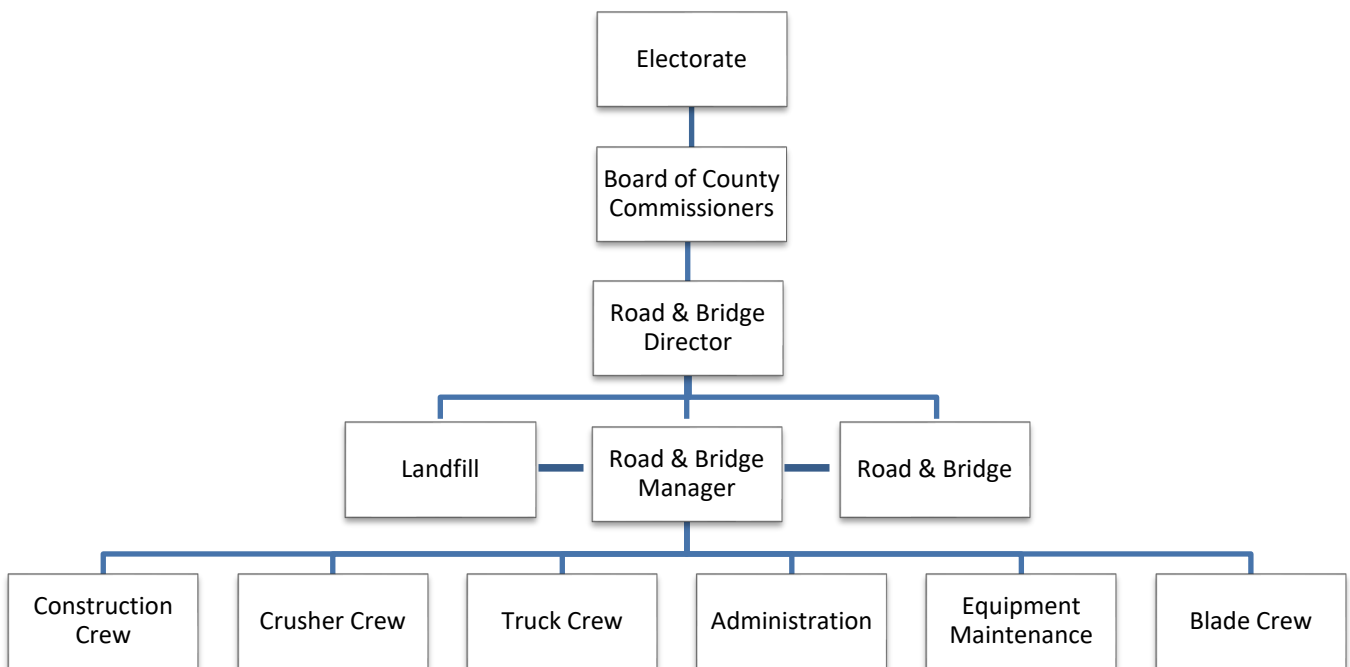
To provide a safe and well maintained road and bridge system for the traveling public as effectively and efficiently as possible

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

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Sources of Funds:				
Property Taxes	\$ -	\$ 85	\$ -	\$ -
Sales Tax	440,000	440,000	440,000	440,000
Specific Ownership Taxes	987,335	975,454	800,000	800,000
Licenses & Permits	41,793	46,943	30,000	30,000
Intergovernmental	5,340,696	5,140,931	4,952,347	4,951,847
Charges for Services	16,434	26,270	40,000	40,000
Miscellaneous	66,688	158,307	295,373	267,154
Interest	17,737	109,647	18,285	18,285
Transfer In	-	-	-	-
Fund Balance Used	-	-	2,914,915	2,841,082
Total Sources of Funds	\$ 6,910,682	\$ 6,897,638	\$ 9,490,920	\$ 9,388,368
Uses of Funds:				
Personnel	\$ 3,974,927	\$ 3,959,802	\$ 4,712,920	\$ 4,812,461
Operating	1,804,969	2,964,786	2,958,921	3,235,907
Capital Outlay	270,529	968,488	1,819,079	1,340,000
Transfers Out	-	-	-	-
Total Uses of Funds	\$ 6,050,426	\$ 7,893,077	\$ 9,490,920	\$ 9,388,368
Annual Net Activity	\$ 860,256	\$ (995,439)	0	\$ (0.00)
Cumulative Balance:				
Beginning Fund Balance	\$ 13,378,245	\$ 14,238,497	\$ 13,243,058	\$ 10,328,143
Change in Fund Balance	860,255	(995,439)	(2,914,915)	(2,841,082)
Ending Fund Balance	\$ 14,238,497	\$ 13,243,058	\$ 10,328,143	\$ 7,487,061
Fund Balance Designations:				
Nonspendable				
Inventory	\$ 1,869,058	\$ 1,528,966	\$ 1,528,966	\$ 1,528,966
Committed				
60 Days Operating*	\$ 963,509	\$ 1,154,329	\$ 1,278,896	\$ 1,341,663
Countercyclical Reserve	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Assigned				
Capital Reserve	\$ 2,458,645	\$ 2,458,645	\$ 1,654,553	\$ 75,000
Subsequent Year's Expendi	\$ 8,647,284	\$ 7,801,118	\$ 5,565,729	\$ 4,241,432

Road & Bridge Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
36000003	40001	PROPERTY TAX	0	85	0	0
		Property Taxes:	0	85	0	0
					0	0
36000003	41500	SPECIFIC OWNERSHIP TAX	987,335	975,454	800,000	800,000
		Specific Ownership Taxes:	987,335	975,454	800,000	800,000
36000003	41001	SALES TAX	440,000	440,000	440,000	440,000
36000003	41003	SEVERANCE TAX	0	0	0	0
		Sales Taxes:	440,000	440,000	440,000	440,000
36000003	43001	FEDERAL PILT	600,000	600,000	600,000	600,000
36000003	43004	FEDERAL MINERAL LEASE	0	0	0	0
36000003	43005	FEDERAL FOREST SERVICE	16,659	40,116	10,000	10,000
36000003	43011	FEDERAL MAINTENACE CONTRACT	13,783	19,412	15,000	15,000
36000003	43021	FEDERAL MISCELLANEOUS	30,000	0	0	0
36000003	43402	STATE MV REGISTRATION FEES	28,900	37,525	30,000	30,000
36000003	43408	STATE MISCELLANEOUS	2,651	9,550	5,000	5,000
36000003	43430	STATE FIRE RELIEF FUND	17,088	0	0	0
36000003	43437	STATE HWY USERS FUND	4,631,614	4,434,328	4,291,847	4,291,847
36000003	43900	CITY OF CRAIG	0	0	500	0
		Intergovernmental:	5,340,696	5,140,931	4,952,347	4,951,847
36000003	42202	ROAD PERMITS	40,490	44,549	30,000	30,000
36000003	42203	UTILITY PERMITS	1,303	2,395	0	0
		License & Permits:	41,793	46,943	30,000	30,000
36000003	44043	OTHER COUNTY DEPARTMENTS	16,434	26,270	40,000	40,000
		Charges for Services:	16,434	26,270	40,000	40,000
36000003	45022	SALE OF ASSETS	8,180	0	0	0
36000003	45004	TAXABLE SALES	12,279	6	15	15
36000003	45001	MISCELLANEOUS	6,272	46,160	5,000	5,000
36000003	46004	REIMBURSEMENT	1,405	0	0	0
36000003	46010	LANDFILL REIMBURSEMENT	29,298	30,188	288,358	260,139
36000003	46001	INSURANCE REIMBURSEMENT	8,655	72,622	0	0
36000003	46011	FEDERAL REIMBURSEMENT	0	0	2,000	2,000
36000003	46012	MISC SALES REIMBURSEMENT	600	3,882	0	0
36000003	45013	BUILDING USE	0	5,450	0	0
		Miscellaneous:	66,688	158,307	295,373	267,154
36000003	47001	INTEREST EARNED	17,737	109,647	18,285	18,285
		Interest:	17,737	109,647	18,285	18,285
		Revenue Total:	6,910,682	6,897,638	6,576,005	6,547,286

Road & Bridge Maintenance Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
36036103	50020	FULL TIME WAGES	1,964,817	1,956,936	2,433,720	2,441,261
36036103	50042	OVER TIME	45,479	39,418	50,000	70,000
36036103	50044	LONGEVITY	24,202	23,230	23,000	25,000
36036103	50046	LEAVE PAID OUT	9,342	28,440	0	19,000
36036103	50050	CONTRACT LABOR	0	0	5,000	5,000
36036103	50060	FRINGE BENEFITS	1,083,335	1,023,322	1,125,000	1,170,000
36036103	50080	RETIREMENT	113,327	115,645	148,000	145,000
Personnel Expenditures:			3,240,503	3,186,992	3,784,720	3,875,261
36036103	51018	OTHER PROFESSIONAL SERVICES	17,706	19,623	22,000	22,000
36036103	51020	PHYSICALS	1,869	2,826	3,000	3,000
36036103	52016	EQUIPMENT RENTAL	9,609	9,696	15,000	15,000
36036103	52021	GRAVEL LEASE	4,825	5,525	7,000	7,000
36036103	52022	HIGHWAY PAINT	48,936	48,909	100,000	100,000
36036103	54002	ASPHALT	918	6,011	15,000	15,000
36036103	54008	BRIDGE REPAIR	4,147	715	40,000	40,000
36036103	54009	CATTLEGAURDS	639	(8,612)	0	0
36036103	54017	CRACK SEALER	4,282	0	22,000	22,000
36036103	54018	CULVERTS	830	21,865	25,000	50,000
36036103	54021	DUST CONTROL	495,060	563,076	500,000	500,000
36036103	54026	FENCING	0	0	100	100
36036103	54038	MISCELLANEOUS	3,264	2,320	4,000	4,000
36036103	54060	SAFETY SUPPLIES	3,144	3,826	4,000	4,000
36036103	54061	SAND & GRAVEL	(233,087)	450,265	70,000	70,000
36036103	54066	SIGNS	5,768	4,695	10,000	10,000
36036103	54071	STEEL & IRON	28,590	33,250	50,000	50,000
36036103	54082	WOOD	0	0	500	500
36036103	55022	OTHER SUPPLIES	12,448	10,521	15,000	15,000
36036103	58015	PERMITS	13,932	9,250	15,500	15,500
Operating Expenditures:			422,881	1,183,762	918,100	943,100
Expenditure Total:			3,663,383	4,370,754	4,702,820	4,818,361

Road & Bridge Equipment Maintenance Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
36036203	50020	FULL TIME WAGES	293,329	317,492	385,000	387,000
36036203	50042	OVER TIME	241	1,165	3,000	10,000
36036203	50044	LONGEVITY	2,610	2,600	2,600	2,600
36036203	50046	LEAVE PAID OUT	710	1,389	0	0
36036203	50060	FRINGE BENEFITS	163,642	160,894	180,000	190,000
36036203	50080	RETIREMENT	16,602	14,094	24,000	24,000
Personnel Expenditures:			477,134	497,634	594,600	613,600
36036203	52020	UTILITIES GARBAGE REMOVAL	302	535	650	650
36036203	52036	REPAIRS BUILDING	11,798	6,721	25,000	25,000
36036203	52038	RADIO REPAIR/MAINTENANCE	552	749	4,500	4,500
36036203	52043	UTILITIES	63,182	50,777	53,000	175,000
36036203	54029	GAS & DIESEL	453,020	703,793	700,000	800,000
36036203	54031	GRADER BLADES	55,595	61,845	100,000	100,000
36036203	54038	MISCELLANEOUS	106	10,236	100	100
36036203	54043	OIL & ANTIFREEZE	56,705	68,984	45,000	60,000
36036203	54053	PROPANE	22,698	55,230	54,950	2,950
36036203	54056	REPAIR PARTS	271,957	358,418	400,000	475,000
36036203	54063	SHOP SUPPLIES	62,180	53,382	65,000	65,000
36036203	54064	SHOP TOOLS	4,854	5,337	7,000	7,000
36036203	54075	TIRES & TUBES	55,809	83,631	100,000	100,000
Operating Expenditures:			1,058,758	1,459,637	1,555,200	1,815,200
Expenditure Total:			1,535,892	1,957,271	2,149,800	2,428,800

Road & Bridge Capital Outlay Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
36036303	60010	EQUIPMENT LOADER/BACKHOE	0	0	449,978	0
36036303	60011	EQUIPMENT MISCELLANEOUS	0	44,370	0	0
36036303	60012	EQUIPMENT MOTOR GRADERS	270,529	270,724	0	0
36036303	60013	EQUIPMENT TRACTOR TRUCKS	0	115,399	534,601	440,000
36036303	60014	EQUIPMENT VEHICLES	0	0	499,500	130,000
36036303	60025	ROAD & BRIDGE BUILDINGS	0	57	0	0
36036303	60034	RADIOS	0	0	35,000	10,000
36036303	60035	EQUIPMENT CRUSHER	0	537,937	0	0
36036303	60044	EQUIPMENT TRAILERS	0	0	0	260,000
Capital Expenditures:			270,529	968,488	1,519,079	840,000
Expenditure Total:			270,529	968,488	1,519,079	840,000

Road & Bridge Administration Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
36036403	50020	FULL TIME WAGES	180,484	178,495	205,000	210,000
36036403	50042	OVER TIME	1,937	992	2,000	2,000
36036403	50044	LONGEVITY	2,610	2,620	2,600	2,600
36036403	50046	LEAVE PAID OUT	2,131	12,326	0	0
36036403	50060	FRINGE BENEFITS	59,750	71,181	114,000	95,000
36036403	50080	RETIREMENT	10,379	9,563	10,000	14,000
Personnel Expenditures:			257,291	275,177	333,600	323,600
36036403	52029	MAINTENANCE CONTRACTS	5,670	6,238	11,800	3,786
36036403	53002	ADVERTISING/LEGAL NOTICES	211	306	800	800
36036403	53009	DUES & MEETINGS	408	90	300	300
36036403	53018	INSURANCE	164,783	164,783	239,041	239,041
36036403	53042	TELEPHONE	10,522	10,236	9,500	9,500
36036403	53046	TRAVEL	2,262	934	4,780	4,780
36036403	53048	UNEMPLOYMENT	5,281	0	0	0
36036403	53058	PRINTING	878	795	700	700
36036403	54034	MAPS	0	0	300	300
36036403	54037	MISC EQUIPMENT	780	199	2,000	2,000
36036403	54038	MISCELLANEOUS	362	212	400	400
36036403	54042	OFFICE SUPPLIES	1,673	4,429	2,500	2,500
36036403	54049	POSTAGE	331	229	400	400
		FEDERAL FOREST SERVICE-SCHOOL		20,058		
Operating Expenditures:			193,161	208,508	272,521	264,507
Expenditure Total:			450,452	483,685	606,121	588,107

Road & Bridge Fee Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
36036503	54077	TREASURER FEES	46,316	44,041	40,000	40,000
Operating Expenditures:			46,316	44,041	40,000	40,000
Expenditure Total:			46,316	44,041	40,000	40,000

Road & Bridge Capital Projects Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
36036603	54038	MISCELLANEOUS	0	0	0	0
36036603	60024	PAVING	0	0	300,000	500,000
36036603	60039	FUEL PUMPS	0	0	0	0
Capital Expenditures:			-	-	300,000	500,000
Expenditure Total:			-	-	300,000	500,000

Road & Bridge Other Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
36036703	53042	TELEPHONE	0	0	100	100
36036703	54021	DUST CONTROL	3,373	8,344	5,000	5,000
36036703	54029	GAS & DIESEL	66,727	44,450	140,000	140,000
36036703	54043	OIL & ANTIFREEZE	1,377	1,048	10,000	10,000
36036703	54056	REPAIR PARTS	12,376	14,994	18,000	18,000
Operating Expenditures:			83,854	68,837	173,100	173,100
Expenditure Total:			83,854	68,837	173,100	173,100

Landfill



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

Mission Statement:

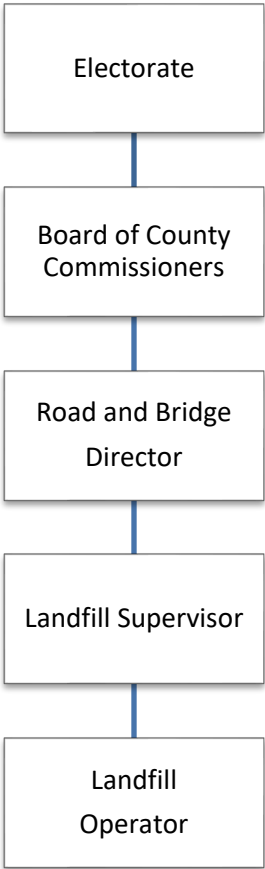
To provide a safe and sanitary landfill meeting state requirements for the public as effectively and efficiently as possible.

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

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Sources of Funds:				
Property Taxes	\$ 0	\$ 0	\$ -	\$ -
Sales Tax	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	823,891	852,196	616,500	720,000
Miscellaneous	3,067	2,645	1,400	1,400
Interest	1,512	12,818	1,506	1,506
Transfer In	-	-	-	-
Fund Balance Used	-	-	101,058	438,822
Total Sources of Funds	\$ 828,471	\$ 867,660	\$ 720,464	\$ 1,161,728
Uses of Funds:				
Personnel	\$ 358,614	\$ 370,842	\$ 425,611	\$ 438,600
Operating	\$ 189,269	\$ 202,560	\$ 294,853	306,853
Capital Outlay	\$ -	\$ -	\$ -	\$ 416,275
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 547,883	\$ 573,403	\$ 720,464	\$ 1,161,728
Annual Net Activity	\$ 280,588	\$ 294,257	\$ -	\$ -
Cumulative Balance:				
Beginning Fund Balance	\$ 1,197,028	\$ 1,477,616	\$ 1,771,873	\$ 1,670,815
Change in Fund Balance	280,588	294,257	(101,058)	(438,822)
Ending Fund Balance	\$ 1,477,616	\$ 1,771,873	\$ 1,670,815	\$ 1,231,993
Fund Balance Designations:				
Restricted				
Closure	\$ 218,000	\$ 218,000	\$ 218,000	\$ 218,000
New Cell Reserve	\$ 16,000	\$ 29,248	\$ 29,248	\$ 32,000
Committed				
60 Days Operating*	\$ 91,332	\$ 95,586	\$ 120,101	\$ 124,267
Assigned				
Tire Disposal	\$ -	\$ -	\$ -	\$ -
Capital Reserve	\$ 304,217	\$ 304,217	\$ 304,217	\$ 304,217
Subsequent Year's Expenditures	\$ 848,067	\$ 1,124,821	\$ 999,248	\$ 553,509

Landfill Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
33500003	44002	USER FEES	815,124	842,844	615,000	715,000
33500003	44003	TIRES	8,767	9,352	1,500	5,000
Charges for Services:			823,891	852,196	616,500	720,000
33500003	47001	INTEREST EARNED	1,512	12,818	1,506	1,506
Interest:			1,512	12,818	1,506	1,506
33500003	45001	MISCELLANEOUS	3,033	1,645	200	200
33500003	45003	SALES & LEASES	0	1,000	1,200	1,200
33500003	46004	REIMBURSEMENT	35	0	0	0
Miscellaneous:			3,067	2,645	1,400	1,400
Total Revenue:			828,471	867,660	619,406	722,906

Landfill Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
33500003	50020	FULL TIME WAGES	208,118	213,530	260,000	265,000
33500003	50042	OVER TIME	4,761	5,328	10,000	10,000
33500003	50044	LONGEVITY	1,174	1,690	2,220	2,600
33500003	50046	LEAVE PAID OUT	0	7,829	0	0
33500003	50050	CONTRACT LABOR	14,880	0	0	0
33500003	50060	FRINGE BENEFITS	117,186	131,589	137,658	145,000
33500003	50080	RETIREMENT	12,495	10,875	15,733	16,000
Personnel Expenditures:			358,614	370,842	425,611	438,600
33500003	51018	OTHER PROFESSIONAL SERVICES	21,497	54,109	43,600	43,600
33500003	52020	UTILITIES GARBAGE REMOVAL	10,000	0	8,300	8,300
33500003	52028	MAINTENANCE	29,298	31,419	45,000	45,000
33500003	52036	REPAIRS BUILDING	56	0	700	700
33500003	52043	UTILITIES	2,575	3,224	3,500	3,500
33500003	53018	INSURANCE	9,228	7,881	12,903	12,903
33500003	53029	RECYCLING FEE	13,216	7,526	15,000	15,000
33500003	53042	TELEPHONE	476	445	500	500
33500003	53044	TOWN OF DINOSAUR	12,000	12,000	0	12,000
33500003	53046	TRAVEL	1,900	731	2,000	2,000
33500003	53048	UNEMPLOYMENT	152	0	0	0
33500003	54021	DUST CONTROL	4,643	5,151	5,500	5,500
33500003	54029	GAS & DIESEL	25,975	30,946	72,000	72,000
33500003	54031	GRADER BLADES	872	2,013	2,000	2,000
33500003	54037	MISC EQUIPMENT	259	120	600	600
33500003	54038	MISCELLANEOUS	754	772	1,400	1,400
33500003	54042	OFFICE SUPPLIES	790	594	800	800
33500003	54043	OIL & ANTIFREEZE	1,264	7,500	7,040	7,040
33500003	54053	PROPANE	542	0	4,710	4,710
33500003	54056	REPAIR PARTS	25,034	11,820	15,000	15,000
33500003	54061	SAND & GRAVEL	0	0	500	500
33500003	54063	SHOP SUPPLIES	835	442	1,000	1,000
33500003	54071	STEEL & IRON	0	0	800	800
33500003	54075	TIRES & TUBES	221	168	5,000	5,000
33500003	54077	TREASURER FEES	7,824	8,828	5,800	5,800
33500003	55022	OTHER SUPPLIES	992	1,029	1,000	1,000
33500003	58001	BAD DEPT	0	0	200	200
33500003	58008	FEES	18,867	15,843	40,000	40,000
Operating Expenditures:			189,269	202,560	294,853	306,853
33500003	60011	EQUIPMENT MISCELLANEOUS	0	0	0	0
33500003	60028	CONSTRUCTION	0	0	0	416,275
Capital Expenditures:			0	0	0	416,275
Total Expenditures:			547,882	573,403	720,464	1,161,728



Airport

Craig-Moffat County Airport



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

Mission Statement:

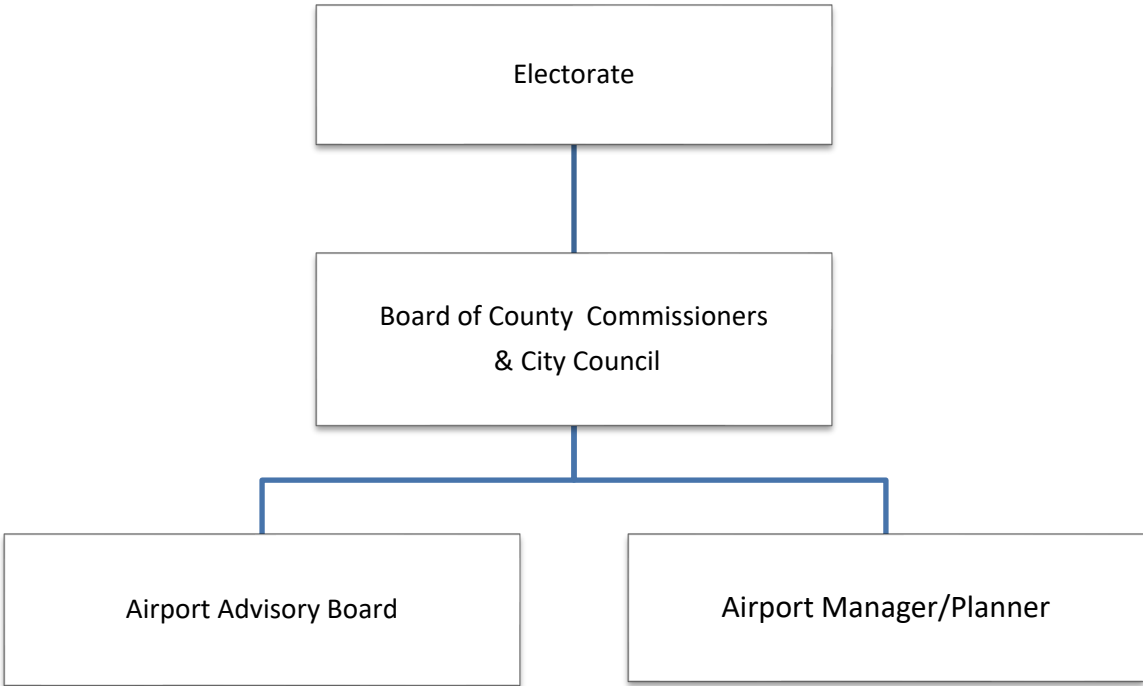
The mission of the Craig-Moffat County Airport is to plan, direct and provide high quality aviation services and facilities for Craig and Moffat County in a safe, secure and efficient manner.

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 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

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
<u>Sources of Funds:</u>				
Property Taxes	\$ -	\$ -		\$ -
Sales Tax	6,687	11,116	6,500	6,500
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	40,116	450,113	202,118	278,084
Charges for Services	16,883	17,223	17,000	17,000
Miscellaneous	534	128	-	-
Interest	274	2,527	284	284
Transfer In	40,116	51,509	202,118	278,084
Fund Balance Used				-
Total Sources of Funds	\$ 104,610	\$ 532,616	\$ 428,020	\$ 579,952
<u>Uses of Funds:</u>				
Personnel	\$ 50,607	57,917.44	\$ 18,913	\$ 10,900
Operating	\$ 29,776	38,117.94	\$ 52,143	\$ 89,143
Capital Outlay	\$ -	\$ 413,263	\$ 330,000	\$ 448,532
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 80,381	\$ 509,298	\$ 401,056	\$ 548,575
Annual Net Activity	\$ 24,229	\$ 23,318	\$ 26,964	\$ 31,377
<u>Cumulative Balance:</u>				
Beginning Fund Balance	\$ 197,137	\$ 221,366	\$ 244,684	\$ 271,648
Change in Fund Balance	24,229	23,318	26,964	31,377
Ending Fund Balance	\$ 221,366	\$ 244,684	\$ 271,648	\$ 303,024
<u>Fund Balance Designations:</u>				
Committed				
60 Days Operating	\$ 13,400	\$ 16,009	\$ 11,845	\$ 16,677
Assigned				
Subsequent Year's Expenditures	\$ 207,966	\$ 228,675	\$ 259,803	\$ 286,347

Airport Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
34000003	41001	SALES TAX	2,276	4,120	1,500	1,500
34000003	41007	EXCISE TAX	4,411	6,996	5,000	5,000
Sales Taxes:			6,687	11,116	6,500	6,500
34000003	43023	FEDERAL BUREAU OF LAND MANGMN	0	0	0	0
34000003	43024	FEDERAL FAA	0	386,890	0	0
34000003	43432	STATE CO DEPT OF TRANSPORT	0	11,714	0	0
34000003	43900	CITY OF CRAIG	40,116	51,509	202,118	278,084
Intergovenmental:			40,116	450,113	202,118	278,084
34000003	44037	RENTS	16,883	17,223	17,000	17,000
Charges for Services:			16,883	17,223	17,000	17,000
34000003	45001	MISCELLANEOUS	300	100	0	0
34000003	45022	SALE OF ASSETS	0	0	0	0
34000003	46004	REIMBURSEMENT	234	28	0	0
Miscellaneous:			534	128	0	0
34000003	47001	INTEREST EARNED	274	2,527	284	284
Interest:			274	2,527	284	284
34000003	48110	TRANSFER IN FROM GENERAL	40,116	51,509	202,118	278,084
Transfer In:			40,116	51,509	202,118	278,084
Total Revenue:			104,610	532,616	428,020	579,952

Airport Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
34000003	50025	FULL TIME SHARED WAGES	32,646	35,477	11,820	7,000
34000003	50044	LONGEVITY	1,305	1,125	0	0
34000003	50046	LEAVE PAID OUT	0	2,243	0	0
34000003	50060	FRINGE BENEFITS	14,618	17,220	6,384	3,500
34000003	50080	RETIREMENT	2,037	1,852	709	400
Personnel Expenditures:			50,607	57,917	18,913	10,900
34000003	51018	OTHER PROFESSIONAL SERVICES	15,352	19,271	36,000	33,000
34000003	52029	MAINTENANCE CONTRACTS	1,950	1,800	0	36,000
34000003	52037	REPAIRS EQUIP/MAINT	2,786	1,564	2,000	2,000
34000003	52043	UTILITIES	5,527	7,054	6,763	6,763
34000003	53018	INSURANCE	1,780	1,780	1,780	1,780
34000003	53036	SPRAYING	0	2,500	2,500	2,500
34000003	53042	TELEPHONE	589	496	1,000	0
34000003	54038	MISCELLANEOUS	298	298	300	300
34000003	54045	OPERATING SUPPLIES	459	34	1,000	1,000
34000003	54077	TREASURER FEES	1,036	3,073	800	5,800
34000003	58017	RENT REFUND	0	248	0	0
Operating Expenditures:			29,776	38,118	52,143	89,143
34000003	60004	CAPITAL IMPROVEMENTS	0	413,263	330,000	448,532
Capital Expenditures:			0	413,263	330,000	448,532
Total Expenditures:			80,383	509,298	401,056	548,575



Emergency 911



Regional Coordinator: Elaine Moe
Phone: 970-824-6501
Email: elaine.moe@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 4000 911 calls annually with 98% answered within ten seconds.
- ✓ While CRCC provides 911 services for Moffat County alone, the center is responsible for communication services for numerous state and federal agencies in the following counties: Routt, Grand, Jackson, Summit, Lake, Eagle, Pitkin, Garfield, 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

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
<u>Sources of Funds:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	145,161	171,067	100,000	100,000
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	51,186	7,560	-	-
Interest	607	5,160	6,000	6,000
Transfer In	-	-	-	-
Fund Balance Used	-	-	-	-
Total Sources of Funds	\$ 196,954	\$ 183,787	\$ 106,000	\$ 106,000
<u>Uses of Funds:</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 79,233	\$ 86,996	\$ 105,550	\$ 105,550
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 79,233	\$ 86,996	\$ 105,550	\$ 105,550
Annual Net Activity	\$ 117,720	\$ 96,791	\$ 450	\$ 450
<u>Cumulative Balance:</u>				
Beginning Fund Balance	\$ 379,155	\$ 496,876	\$ 593,667	\$ 594,117
Change in Fund Balance	117,720	96,791	450	450
Ending Fund Balance	\$ 496,876	\$ 593,667	\$ 594,117	\$ 594,567
<u>Fund Balance Designations:</u>				
Restricted				
911 Services	\$ 496,876	\$ 593,667	\$ 594,117	\$ 594,567

E911 Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
23000002	41004	EMERGENCY 911 TAX	145,161	171,067	100,000	100,000
		Sales Taxes:	145,161	171,067	100,000	100,000
23000002	43436	STATE E911 GRANT	51,146	7,560	0	0
23000002	45001	MISCELLANEOUS	0	0	0	0
23000002	46004	REIMBURSEMENT	40	0	0	0
		Miscellaneous:	51,186	7,560	0	0
23000002	47001	INTEREST EARNED	607	5,160	6,000	6,000
		Interest:	607	5,160	6,000	6,000
		Total Revenue:	196,955	183,787	106,000	106,000

E911 Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
23000002	52043	UTILITIES	591	661	550	550
23000002	53010	EDUCATION	2,191	3,725	8,000	8,000
23000002	53042	TELEPHONE	4,435	7,414	10,000	10,000
23000002	54045	OPERATING SUPPLIES	3,060	5,976	12,000	12,000
23000002	54068	SPECIAL PROJECTS	68,956	69,221	75,000	75,000
		Operating Expenditures:	79,233	86,996	105,550	105,550
		Total Expenditure:	79,233	86,996	105,550	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 multiuse building at the Fairgrounds
- ✓ 45% of the revenue for yet to be determined capital improvements

Capital Projects Fund Summary

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
<u>Sources of Funds:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	134,400	4,571,054	-	-
Charges for Services	-	56,434	-	-
Miscellaneous	166,851	-	50,000	50,000
Interest	3,585	124,376	3,280	3,280
Transfer In	-	-	-	-
Fund Balance Used			5,724,467	1,783,133
Total Sources of Funds	\$ 304,836	\$ 4,751,861	\$ 5,777,747	\$ 1,836,413
<u>Uses of Funds:</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ -	\$ -	\$ -	\$ 0
Capital Outlay	\$ 1,559,532	\$ 18,961,927	\$ 5,777,747	\$ 1,836,413
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 1,559,532	\$ 18,961,926	\$ 5,777,747	\$ 1,836,413
Annual Net Activity	\$ (1,254,696)	\$ (14,210,065)	\$ -	\$ 0
<u>Other Financing Sources:</u>				
Bonds	\$ 23,278,595.00	\$ -		
Transfers (out)	\$ -	\$ -		
Total Other Financing Sources	\$ 23,278,595.00	\$ -		
<u>Cumulative Balance:</u>				
Beginning Fund Balance	\$ 2,337,907	\$ 24,361,806	\$ 10,151,742	\$ 4,427,275
Change in Fund Balance	22,023,899	(14,210,065)	(5,724,467)	(1,783,133)
Ending Fund Balance	\$ 24,361,806	\$ 10,151,742	\$ 4,427,275	\$ 2,644,142
<u>Fund Balance Designations:</u>				
Committed				
				-
Courthouse Improvements	\$ 524,636	\$ 8,823,472	\$ 3,099,006	\$ 1,315,873
Fairground Improvements	\$ 810,010	\$ 775,957	\$ 775,957	\$ 775,957
Senior Housing Improvements	\$ 489,344	\$ 493,882	\$ 493,882	\$ 493,882
County-wide Improvements	\$ 513,917	\$ 58,430	\$ 58,430	\$ 58,430

CAPITAL PROJECTS-COURTHOUSE REVENUE

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
345CTLS3	47003	INTEREST INCOME ACCRUED	704	0	0	0
		Interest:	704	0	0	0
190CTLS1	45028	PROCEEDS FROM BONDS	0	0	0	0
190JLSR1	45028	PROCEEDS FROM BONDS	0	0	0	0
345CTLS3	45030	LEASE PROCEEDS	314,864	0	0	0
345CTLS3	46004	REIMBURSEMENT	0	2,821	0	0
345CTLS3	47003	INTEREST	0	108,564	0	0
		Miscellaneous:	314,864	111,385	0	0
		Total Revenue:	315,568	111,385	0	0

CAPITAL PROJECTS EXPENDITURES

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
		COURTHOUSE				
345CTLS3	58011	INTEREST ON BONDS	0	0	0	0
345CTLS3	58019	PRINCIPAL ON BOND	0	0	0	0
345CTLS3	58014	PAYING AGENTS FEE	307,125	0	0	0
		SOLAR				
345JLSR3	58011	INTEREST ON BONDS	0	0	0	0
345JLSR3	58019	PRINCIPAL ON BOND	0	0	0	0
17000000	59010	TRANSFER TO LEASE PURCHASE	1,280,666	0	0	0
		Capital Expenditures:	1,587,791	0	0	0
		Total Expenditures:	1,587,791	0	0	0

CAPITAL COURTHOUSE OTHER SOURCES OF FUNDING

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
		CAPITAL PURCHASE COURTHOUSE 2021 ISSUANCE				
345CTLS3	45028	BOND PROCEEDS	21,635,000	21,635,000	0	0
345CTLS3	48000	PREMIUM ON BONDS	2,916,522	2,916,522	0	0
345CTLS3	45029	LEASE PROCEEDS	0	314,864	0	0
345CTLS3		BOND ISSUANCE COST	(307,125)			
345CTLS3		PROCEEDS FROM CAPITAL LEASE	314,864			
		CAPITAL PURCHASE UTILITY PUBLIC SAFETY CENTER SOLAR				
345JLSR	60041	SOLAR	0	24,477	0	0
		Total Other Financing Sources	24,559,261	24,477	0	0
345CTLS3	60007	COURTHOUSE BLDG	347,367	72,596	5,550,247	1,616,413
345JLSR3	60041	SOLAR	336,281	(24,477)	0	0
		Capital Expenditures:	683,648	48,119	5,550,247	1,616,413

Capital Projects Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
34500003	45006	MISC GRANT	150,000	0	0	0
34500003	45003	SALES & LEASES	16,851	14,159	50,000	50,000
34500003	45001	MISCELLANEOUS	0	39,454	0	0
345USDA3	43032	FEDERAL USDA	0	4,571,054	0	0
Miscellaneous:			166,851	4,624,667	50,000	50,000
34500003	43408	STATE MISCELLANEOUS	134,400	0	0	0
Intergovernmental:			134,400	0	0	0
34500003	47001	INTEREST EARNED	2,881	15,812	3,280	3,280
Interest:			2,881	15,812	3,280	3,280
Total Revenue			304,132	4,640,478	53,280	53,280

Capital Projects Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
34500003	60005	CAPITAL OUTLAY	94,515	2,162,950	200,000	200,000
34500003	60007	COURTHOUSE BLDG	731,086	16,725,642	0	0
34500003	60016	FAIRGROUNDS BLDG	50,283	8,207	0	0
34500003	60017	HUMAN SERVICES BLD	0	0	0	0
34500003	60021	LOUDY SIMPSON	0	0	7,500	20,000
34500003	60025	ROAD & BRIDGE BLDG	0	0	0	0
34500003	60026	WEED & PEST BLDG	0	0	0	0
34500003	60033	PUB SAFETY CENTER BLDG	47,630	0	0	0
34500003	60036	CEMETERY	0	17,008	20,000	0
34500003	60038	SENIORS KITCHEN	0	0	0	0
345USDA3	60007	USDA COURTHOUSE	0	0	0	0
Capital Expenditures:			923,514	18,913,807	227,500	220,000
Total Expenditures:			923,514	18,913,807	227,500	220,000
Expenditure Total:			923,514	18,913,807	227,500	220,000

Conservation Trust



Grounds & Building Manager: Barry Barnes

Phone: 970-824-9107

Email: bbarnes@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

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
<u>Sources of Funds:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	57,610	51,069	36,000	36,000
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Interest	292	1,435	186	186
Transfer In	-	-	-	-
Fund Balance Used	-	-	48,264	103,264
Total Sources of Funds	\$ 57,902	\$ 52,503	\$ 84,450	\$ 139,450
<u>Uses of Funds:</u>				
Personnel	\$ 9,078	\$ 8,639	\$ 18,000	\$ 18,000
Operating	\$ 1,026	\$ 524	\$ 450	\$ 450
Capital Outlay	\$ 35,532	\$ 13,295	\$ 66,000	\$ 121,000
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 45,637	\$ 22,459	\$ 84,450	\$ 139,450
Annual Net Activity	\$ 12,265	\$ 30,044	\$ -	\$ -
<u>Cumulative Balance:</u>				
Beginning Fund Balance	\$ 130,864	\$ 143,129	\$ 173,173	\$ 124,909
Change in Fund Balance	12,265	30,044	(48,264)	(103,264)
Ending Fund Balance	\$ 143,129	\$ 173,173	\$ 124,909	\$ 21,645
<u>Fund Balance Designations:</u>				
Restricted				
Outdoor Recreational Improvements	\$ 143,129	\$ 173,173	\$ 124,909	\$ 21,645

Conservation Trust Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
35000003	43401	STATE LOTTERY CONSERV TRUST	47,610	51,069	36,000	36,000
35000003	43406	STATE EIAF GRANT	10,000	-	-	-
		Intergovernmental:	57,610	51,069	36,000	36,000
35000003	45001	MISCELLANEOUS	0	0	0	0
		Miscellaneous:	0	0	0	0
35000003	47001	INTEREST EARNED	292	1,435	186	186
		Interest :	292	1,435	186	186
		Total Revenue:	57,902	52,504	36,186	36,186

Conservation Trust Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
35000003	50050	CONTRACT LABOR	9,078	8,639	18,000	18,000
		Personnel Expenditures:	9,078	8,639	18,000	18,000
35000003	54077	TREASURER FEES	1,027	525	450	450
		Operating Expenditures:	1,027	525	450	450
35000003	60005	CAPITAL OUTLAY	35,532	13,295	66,000	121,000
		Capital Expenditures:	35,532	13,295	66,000	121,000
		Total Expenditures:	45,638	22,458	84,450	139,450



Moffat County Library



Library Manager: 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:

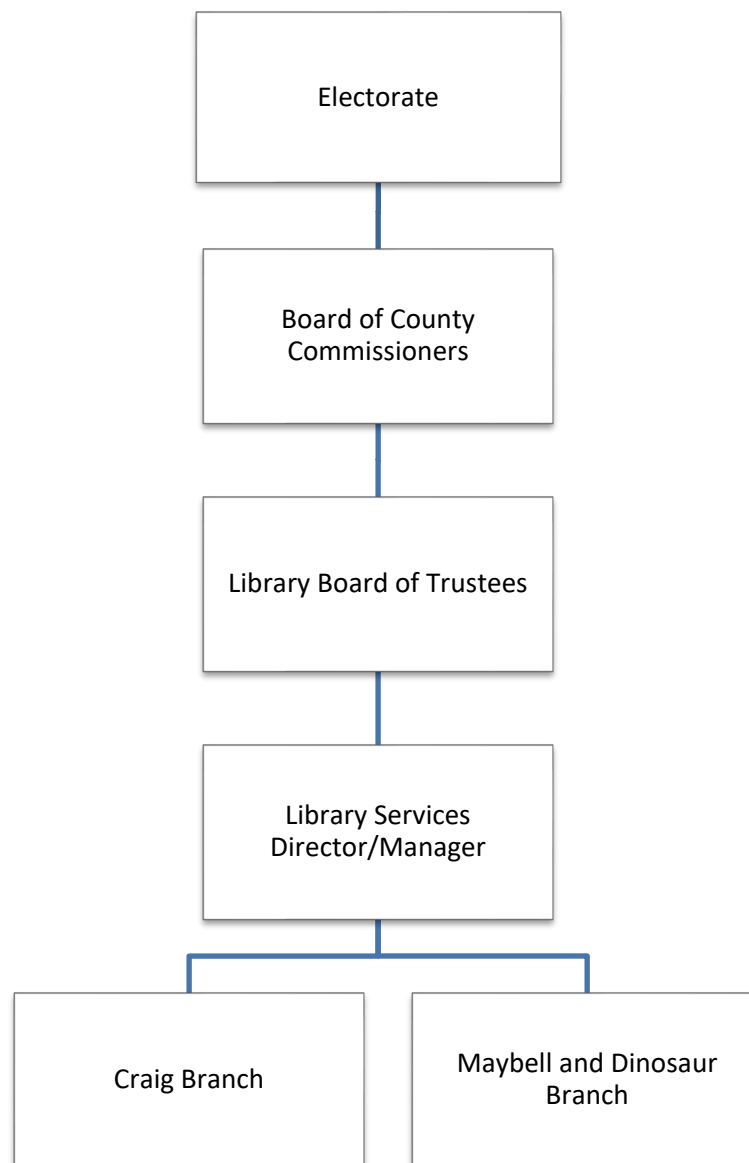
To provide an environment where lifelong habits of learning, self-improvement and self-expression are encouraged.

Purpose of Department:

- ✓ The purpose of the public library is to ensure access to information through various formats for all. Libraries provide free public computer 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

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Sources of Funds:				
Property Taxes	\$ 5	\$ 69	\$ -	\$ -
Sales Tax	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	5,177	13,311	5,000	5,000
Charges for Services	3,326	3,490	5,500	3,000
Miscellaneous	19,486	20,722	19,400	18,950
Interest	529	3,546	557	1,000
Transfer In	345,857	360,857	345,857	370,977
Fund Balance Used	-	-	37,743	27,708
Total Sources of Funds	\$ 374,380	\$ 401,995	\$ 414,057	\$ 426,635
Uses of Funds:				
Personnel	\$ 236,716	255,343	\$ 280,863	\$ 315,670
Operating	\$ 84,230	87,933	\$ 106,165	110,965
Capital Outlay	\$ 42,386	\$ 32,504	\$ 27,029	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 363,332	\$ 375,780	\$ 414,057	\$ 426,635
Annual Net Activity	\$ 11,044	\$ 26,216	\$ (0)	\$ -
Cumulative Balance:				
Beginning Fund Balance	\$ 357,877	\$ 368,928	\$ 395,140	\$ 357,397
Change in Fund Balance	11,044	26,215	(37,743)	(27,708)
Ending Fund Balance	\$ 368,928	\$ 395,140	\$ 357,397	\$ 329,689
Fund Balance Designations:				
Committed				
Memorial Funds	\$ 52,205	\$ 52,607	\$ 53,580	\$ 53,580
60 Days Operating	\$ 53,502	\$ 57,224	\$ 64,518	\$ 71,120
Assigned				
Subsequent Year's Expenditures	\$ 263,222	\$ 285,309	\$ 239,299	\$ 204,989

Library Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
53500005	40001	PROPERTY TAX	5	66	0	0
53500005	40003	INTEREST & PENALTY PROP TAX	1	3	0	0
		Property Taxes:	5	69	0	0
53500005	43403	STATE LIBRARY GRANT	5,177	13,311	5,000	5,000
		Intergovernmental:	5,177	13,311	5,000	5,000
53500005	44011	FINES AND COLLECTIONS	3,326	3,490	5,500	3,000
		Charges for Services:	3,326	3,490	5,500	3,000
53500005	43901	TOWN OF DINOSAUR	15,000	15,000	15,000	15,000
53500005	45001	MISCELLANEOUS	9	9	500	50
53500005	45003	SALES & LEASES	2,400	2,400	2,400	2,400
53500005	45004	TAXABLE SALES	1,414	1,622	1,500	1,500
53500005	45005	MEMORIAL FUND	233	402	0	0
53500005	45022	SALE OF ASSETS	0	0	0	0
53500005	46001	INSURANCE REIMBURSEMENT	0	1,288	0	0
53500005	46004	REIMBURSEMENT	430	0	0	0
		Miscellaneous:	19,486	20,722	19,400	18,950
53500005	47001	INTEREST EARNED	529	3,546	557	1,000
		Interest:	529	3,546	557	1,000
53500005	48110	TRANSFER IN FROM GENERAL	345,857	360,857	345,857	370,977
		Transfer In:	345,857	360,857	345,857	370,977
		Total Revenue:	374,380	401,995	376,314	398,927

Library Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
53500005	50020	FULL TIME WAGES	90,517	56,347	80,100	81,500
53500005	50030	PART TIME WAGES	88,303	86,292	99,200	130,000
53500005	50044	LONGEVITY	0	0	0	0
53500005	50046	LEAVE PAID OUT	0	0	0	0
53500005	50060	FRINGE BENEFITS	52,465	38,292	46,545	49,000
53500005	50080	RETIREMENT	5,431	3,381	4,806	4,900
53501805	50030	PART TIME WAGES-DINOSAUR	0	17,369	21,400	21,400
53501805	50060	FRINGE BENEFITS-DINOSAUR	0	1,348	1,660	1,700
53501705	50020	FULL TIME WAGES-MAYBELL	0	37,161	19,400	19,400
53501705	50060	FRINGE BENEFITS-MAYBELL	0	12,924	6,588	6,600
53501706	50080	RETIREMENT-MAYBELL	0	2,230	1,164	1,170
Personnel Expenditures:			236,716	255,343	280,863	315,670
53500005	52027	LEASING	1,339	1,009	1,800	1,800
53500005	52031	OUTSIDE BLDG MAINTENANCE	1,001	126	2,000	2,000
53500005	52036	REPAIRS BUILDING	3,195	3,905	2,000	2,000
53500005	52037	REPAIRS EQUIP/MAINT	1,312	994	1,200	1,200
53500005	52043	UTILITIES	12,272	12,563	10,200	15,000
53500005	52052	SPECIAL PROGRAMS	1,454	1,443	1,500	1,500
53500005	53018	INSURANCE	3,965	6,300	21,975	21,975
53500005	53042	TELEPHONE	2,040	1,327	3,700	3,700
53500005	53046	TRAVEL	418	40	2,600	2,600
53500005	53048	UNEMPLOYMENT	1,700	0	0	0
53500005	53050	VEHICLE MAINT & REPAIR	0	0	0	0
53500005	54003	AUDIO	3,388	4,767	3,500	3,500
53500005	54004	AUTOMATION	5,015	1,237	1,500	1,500
53500005	54006	BOARD EXPENSE	1,668	2,837	2,000	2,000
53500005	54007	BOOKS	21,825	25,266	25,000	25,000
53500005	54042	OFFICE SUPPLIES	2,338	2,452	1,500	1,500
53500005	54049	POSTAGE	1,817	942	0	0
53500005	54069	SUBSCRIPTIONS	4,078	3,774	4,000	4,000
53500005	54077	TREASURER FEES	135	560	300	300
53500005	54083	E MATERIALS	4,510	4,510	4,500	4,500
53500005	58601	INTER LIBRARY LOAN	0	0	1,000	1,000
53501705	52043	UTILITIES - MAYBELL	3,624	6,758	7,090	7,090
53501705	53042	TELEPHONE - MAYBELL	842	706	1,000	1,000
53501805	52043	UTILITIES - DINOSAUR	3,323	3,924	5,100	5,100
53501805	53042	TELEPHONE - DINOSAUR	2,973	2,495	2,700	2,700
Operating Expenditures:			84,230	87,933	106,165	110,965
53500005	60032	LIBRARY BUILDINGS	38,000	0	0	0
53500005	60004	CAPITAL IMPROVEMENTS	4,386	13,741	0	0
53500005	60005	CAPITAL OUTLAY	0	18,764	27,029	0
Capital Expenditures:			42,386	32,504	27,029	0
Total Expenditures:			363,332	375,780	414,057	426,635



Maybell Waste Water Treatment Facility



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

Mission Statement:

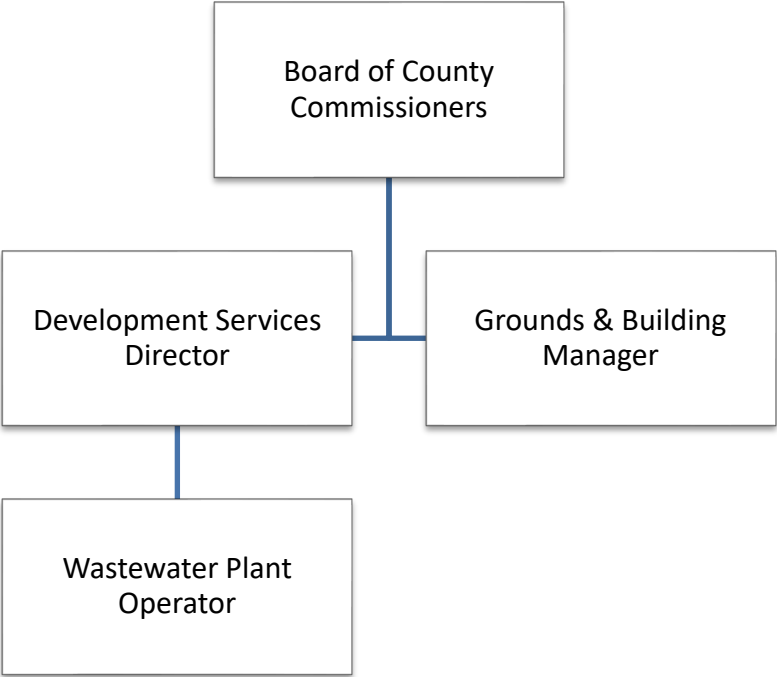
Maybell Waste Water Treatment Facility serving the community of Maybell, Colorado.

Purpose of Department:

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

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

Maybell Waste Water Treatment Facility Organizational Chart



**Maybell Waste Water Treatment Facility
Fund Summary**

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
<u>Sources of Funds:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	38,805	40,140	36,960	36,960
Miscellaneous	(179)	-	-	-
Interest	141	1,146	142	142
Transfer In	-	-	-	-
Fund Balance Used			13,111	13,236
Total Sources of Funds	\$ 38,767	\$ 41,286	\$ 50,213	\$ 50,338
<u>Uses of Funds:</u>				
Personnel	\$ 311	\$ 9,621	\$ 16,400	\$ 16,400
Operating	\$ 43,313	\$ 29,116	\$ 33,813	\$ 33,938
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 43,624	\$ 38,735	\$ 50,213	\$ 50,338
Annual Net Activity	\$ (4,856)	\$ 2,549	\$ (0)	\$ (0)
<u>Cumulative Balance:</u>				
Beginning Fund Balance	\$ 360,816	\$ 355,960	\$ 358,509	\$ 345,398
Change in Fund Balance	(4,856)	2,549	(13,111)	(13,236)
Ending Fund Balance	\$ 355,960	\$ 358,509	\$ 345,398	\$ 332,162
<u>Fund Balance Designations:</u>				
Nonspendable				
Property, Plant, & Equipment	257,769	257,769	240,274	222,815
Assigned				
Subsequent Year's Expenditures	98,191	100,740	105,124	109,347

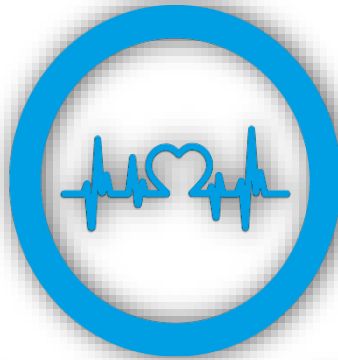
MAYBELL WASTE WATER TREATMENT FACILITY REVENUE

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
35500003	44002	USER FEES	38,805	40,140	36,960	36,960
		Charges for Services:	38,805	40,140	36,960	36,960
35500003	45001	MISCELLANEOUS	(343)	0	0	0
35500003	45022	SALE OF ASSETS	0	0	0	0
35500003	46001	REIMBURSEMENT	164	0	0	0
		Miscellaneous:	(179)	-	0	0
35500003	47001	INTEREST EARNED	141	1,146	142	142
		Interest:	141	1,146	142	142
		Total Revenue:	38,767	41,286	37,102	37,102

MAYBELL WASTE WATER TREATMENT FACILITY EXPENDITURE

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
35500003	50030	PART TIME WAGES	151	15	0	0
35500003	50050	CONTRACT LABOR	0	9,600	16,400	16,400
35500003	50042	OVER TIME	0	0	0	0
35500003	50060	FRINGE BENEFITS	160	5	0	0
		Personnel Expenditures:	311	9,621	16,400	16,400
35500003	51018	OTHER PROFESSIONAL SERVICES	14,880	4,000	0	0
35500003	52037	REPAIRS EQUIP/MAINT	337	1,281	6,500	6,500
35500003	52043	UTILITIES	5,058	889	4,004	4,004
35500003	53043	TESTING	0	0	1,200	1,200
35500003	54030	GAS & OIL	0	0	64	64
35500003	54038	MISCELLANEOUS	0	0	0	0
35500003	54077	TREASURER FEES	398	440	275	400
35500003	58002	DEPRECIATION	20,953	20,953	20,161	20,161
35500003	58009	FILING FEES	689	555	609	609
35500003	58015	PERMITS	999	999	1,000	1,000
		Operating Expenditures:	43,313	29,116	33,813	33,938
35500003	60004	CAPITAL IMPROVEMENTS	0	0	0	0
		Capital Expenditures:	0	0	0	0
		Total Expenditures:	43,624	38,736	50,213	50,338

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 currently is 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 it 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

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
<u>Sources of Funds:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,645,742	3,893,306	3,823,924	3,632,637
Miscellaneous	299,352	529,924	220,000	200,000
Interest	4,255	30,321	4,048	10,000
Transfer In	-	-	-	-
Fund Balance Used	-	-	456,854	1,290,935
Total Sources of Funds	\$ 3,949,348	\$ 4,453,551	\$ 4,504,826	\$ 5,133,572
<u>Uses of Funds:</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 3,283,898	\$ 4,742,850	\$ 4,504,826	\$ 5,133,572
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ 25,000	\$ -	\$ -
Total Uses of Funds	\$ 3,283,898	\$ 4,767,850	\$ 4,504,826	\$ 5,133,572
Annual Net Activity	\$ 665,451	\$ (314,299)	\$ 0.00	\$ -
<u>Cumulative Balance:</u>				
Beginning Fund Balance	\$ 2,499,412	\$ 3,164,863	\$ 2,850,564	\$ 2,393,710
Change in Fund Balance	665,451	(314,299)	(456,854)	(1,290,935)
Ending Fund Balance*	\$ 3,164,863	\$ 2,850,564	\$ 2,393,710	\$ 1,102,775
<u>Fund Balance Designations:</u>				
Restricted	110,000	110,000	110,000	110,000
Assigned				
Subsequent Year's Expenditures	3,054,863	2,740,564	2,283,710	992,775

Health & Welfare Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
18000001	44012	PREMIUMS/MEDICAL COUNTY	3,258,309	2,020,390	3,400,685	1,822,040
18000001	44013	PREMIUMS/MEDICAL COBRA	14,083	76,335	8,000	20,000
18000001	44014	PREMIUMS/DENTAL COUNTY	118,685	71,982	131,190	63,083
18000001	44015	PREMIUMS/VISON COUNTY	44,306	40,723	47,856	42,620
18000001	44016	PREMIUMS/LIFE	11,950	16,609	13,990	20,640
18000001	44017	PREMIUMS LONG TERM DISABILITY	34,969	36,590	37,595	33,576
18000001	44018	EMPLOYEE CONTRIBUTIONS	163,440	1,630,678	184,608	1,630,678
Charges for Services:			3,645,742	3,893,306	3,823,924	3,632,637
18000001	45001	MISCELLANEOUS	32,495	54,885	20,000	0
18000001	45007	INSURANCE CAP PROCEEDS	266,857	475,039	200,000	200,000
Miscellaneous:			299,352	529,924	220,000	200,000
18000001	47001	INTEREST EARNED	4,156	30,321	4,048	10,000
18000001	47002	INTEREST OTHER	99	0	0	0
Interest:			4,255	30,321	4,048	10,000
Total Revenue:			3,949,348	4,453,551	4,047,972	3,842,637

Health & Welfare Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
EMPLOYEE BENEFIT PLANS						
18000001	51010	EMPLOYEE HEALTH & WELLNESS CTR	0	0	0	0
18000001	52043	UTILITIES	0	0	0	0
18000001	53007	DENTAL ADMIN FEE	10,489	10,990	11,973	15,000
18000001	53008	DENTAL CLAIMS	131,286	107,673	137,616	115,000
18000001	53022	LIFE INS PREMIUM	26,060	115,822	38,891	280,000
18000001	53023	LONG TERM DISABILITY PREMIUM	28,150	27,914	36,766	30,000
18000001	53024	MEDICAL ADMIN FEE	164,211	243,343	130,954	215,000
18000001	53040	STOP LOSS	383,244	568,944	496,633	607,000
18000001	53042	TELEPHONE	0	0	0	0
18000001	53051	VISION PREMIUM	48,564	41,537	46,075	46,075
18000001	53053	WELLNESS	400	0	5,000	5,000
18000001	53061	TRANS REINSURANCE	867	889	820	1,000
18000001	53062	MEDICAL CLAIMS	1,292,744	2,304,565	2,497,269	2,497,269
18000001	54038	MISCELLANEOUS	0	0	0	200
18000001	54045	OPERATING SUPPLIES	0	0	0	0
18000001	54046	OTHER ADMIN EXPENSE	16,000	0	36,100	36,100
18000001	54050	PRESCRIPTIONS	680,920	699,302	497,048	700,000
18000001	58002	DEPRECIATION	3,329	3,328	0	0
EMPLOYEE BENEFIT PLANS Subtotal			2,786,264	4,124,306	3,935,145	4,547,644

EMPLOYEE HEALTH & WELLNESS CLINIC						
180EHC1	51010	CONTRACT	310,869	414,637	391,652	403,402
180EHC1	51029	LAB CLAIMS	111,128	98,569	117,000	117,000
180EHC1	52017	FACILITY EXPENSE	222	973	200	1,000
180EHC1	52043	UTILITIES	3,530	4,510	3,403	3,500
180EHC1	53042	TELEPHONE	593	595	758	758
180EHC1	54038	MISCELLANEOUS	16,000	32,321	0	600
180EHC1	54045	OPERATING SUPPLIES	1,275	1,375	2,000	2,000
180EHC1	54050	PRESCRIPTIONS	54,017	65,563	52,000	55,000
180EHC1	58002	DEPRECIATION	0	0	2,668	2,668
EMPLOYEE HEALTH & WELLNESS CLINIC Subtotal			497,634	618,544	569,681	585,928

Operating Expenditures:	3,283,898	4,742,850	4,504,826	5,133,572
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18000001	60005	CAPITAL OUTLAY	0	0	0	0
Capital Expenditures:			0	0	0	0

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2022 Estimate	2023 Budget
18000001	59005	TRANSFER OUT GENERAL	0	25,000	0	0
Transfer Expenditures:			0	25,000	0	0
Total Expenditures:			3,283,898	4,767,850	4,504,826	5,133,572

Moffat County Senior Citizens



Housing Authority Director: Suzanne Hope

Phone: 970-824-3660 x 5

Email: shope@moffatcounty.net

Mission Statement

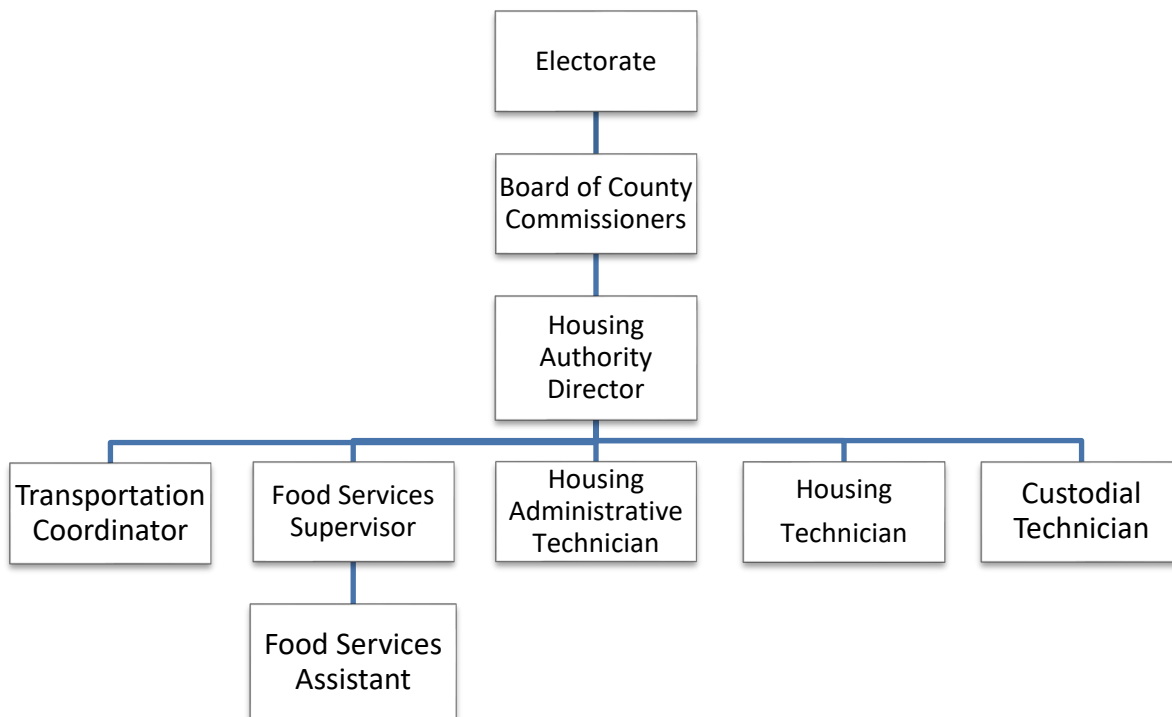
The mission of the Craig Senior Citizens Department is to enable Moffat County Senior Citizens to remain actively involved in our community and to support their independence by providing them with nutritious lunch-time meals and safe transportation.

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

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
<u>Sources of Funds:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	57,992	40,514	42,054	42,054
Charges for Services	36,235	34,118	35,000	36,000
Miscellaneous	1,715	1,334	1,200	1,350
Interest	155	1,189	100	2,700
Transfer In	106,292	154,133	168,401	240,637
Fund Balance Used	-	-	4,572	-
Total Sources of Funds	\$ 202,389	\$ 231,288	\$ 251,327	\$ 322,741
<u>Uses of Funds:</u>				
Personnel	\$ 175,527	\$ 176,572	\$ 204,107	\$ 277,738
Operating	\$ 31,404	\$ 36,120	\$ 42,648	45,003
Capital Outlay	\$ 22,224	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 229,155	\$ 212,692	\$ 246,755	\$ 322,741
Annual Net Activity	\$ (26,766)	\$ 18,596	\$ 4,572	\$ (0)
<u>Cumulative Balance:</u>				
Beginning Fund Balance	\$ 85,921	\$ 59,155	\$ 77,751	\$ 73,179
Change in Fund Balance	(26,766)	18,596	(4,572)	(0)
Ending Fund Balance	\$ 59,155	\$ 77,751	\$ 73,179	\$ 73,179
<u>Fund Balance Designations:</u>				
Committed				
60 Days Operating	\$ 34,496	\$ 35,456	\$ 41,134	\$ 53,801
Assigned				
Subsequent Year's Expenditures	\$ 24,659	\$ 42,295	\$ 32,045	\$ 19,378

Senior Citizens Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
54000005	43404	STATE AREA AGENCY AGING GRANT	57,992	40,514	42,054	42,054
		Intergovernmental:	57,992	40,514	42,054	42,054
54000005	44036	MEAL PROGRAM	36,235	34,118	35,000	36,000
		Charges for Services:	36,235	34,118	35,000	36,000
54000005	45008	DONATIONS	1,315	1,334	1,200	1,350
		Miscellaneous:	1,315	1,334	1,200	1,350
54000005	45022	SALE OF ASSETS	400	0	0	0
		Miscellaneous:	400	0	0	0
54000005	47001	INTEREST EARNED	155	1,189	100	2,700
		Interest:	155	1,189	100	2,700
54000005	48110	TRANSFER IN FROM GENERAL	106,292	154,133	168,401	240,637
		Transfer In:	106,292	154,133	168,401	240,637
		Total Revenue	202,390	231,289	246,755	322,741

Senior Citizen Admin Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
54054105	50025	FULL TIME SHARED WAGES	9,680	9,643	10,425	11,100
54054105	50035	PART TIME SHARED WAGES	0	0	0	0
54054105	50042	OVERTIME	0	0	0	0
54054105	50060	FRINGE BENEFITS	5,682	4,272	4,369	4,500
54054105	50080	RETIREMENT	575	579	626	670
Personnel Expenditures:			15,936	14,494	15,419	16,270
54054105	54037	MISC EQUIPMENT	0	0	50	50
54054105	53046	TRAVEL	0	0	100	50
Operating Expenditures:			0	0	150	100
Expenditure Total:			15,936	14,494	15,569	16,370

Senior Citizen Bus Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
54054205	50020	FULL TIME WAGES	35,437	35,721	36,816	73,632
54054205	50025	FULL TIME SHARED WAGES	3,192	3,214	5,771	6,100
54054205	50030	PART TIME WAGES	0	2,556	0	3,000
54054205	50035	PART TIME SHARED WAGES	1,935	117	3,750	2,500
54054205	50042	OVERTIME	0	0	0	0
54054205	50046	LEAVE PAID OUT	0	0	0	0
54054205	50060	FRINGE BENEFITS	34,335	32,527	34,098	48,067
54054205	50080	RETIREMENT	2,318	2,336	2,555	4,783
Personnel Expenditures:			77,217	76,472	82,990	138,082
54054205	52037	REPAIRS EQUIP/MAINT	4,273	1,043	2,000	2,000
54054205	53018	INSURANCE	1,737	1,745	1,963	1,963
54054205	53042	TELEPHONE	584	282	250	280
54054205	53046	TRAVEL	0	0	200	100
54054205	54042	OFFICE SUPPLIES	83	92	100	150
54054205	54049	POSTAGE	18	15	60	60
54054205	54038	MISCELLANEOUS	0	0	0	0
54054205	54084	DINOSAUR	0	40	500	100
54054205	54085	MAYBELL	410	1,622	1,000	1,000
Operating Expenditures:			7,106	4,839	6,073	5,653
54054205	60005	CAPITAL OUTLAY	0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			84,324	81,310	89,063	143,735

Senior Citizen Meal Program Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
54054305	50020	FULL TIME WAGES	34,186	36,858	38,200	47,500
54054305	50025	FULL TIME SHARED WAGES	3,244	8,480	16,809	17,000
54054305	50035	PART TIME SHARED WAGES	7,167	534	4,100	10,086
54054305	50042	OVER TIME	0	0	0	0
54054305	50046	LEAVE PAID OUT	0	0	0	0
54054305	50060	FRINGE BENEFITS	35,523	37,015	43,537	45,000
54054305	50080	RETIREMENT	2,254	2,720	3,051	3,800
Personnel Expenditures:			82,374	85,606	105,697	123,386
54054305	52037	REPAIRS EQUIP/MAINT	1,957	1,051	2,000	2,000
54054305	52043	UTILITIES	1,843	8,592	6,500	9,800
54054305	53042	TELEPHONE	615	768	650	600
54054305	53048	UNEMPLOYMENT	0	0	0	0
54054305	54027	FOOD & MEALS	12,100	12,277	17,500	17,500
54054305	54035	MEALS ON WHEELS SUPPLIES	3,299	2,625	3,475	3,000
54054305	54036	MEAT	3,804	4,511	5,200	5,200
54054305	54042	OFFICE SUPPLIES	14	137	100	150
54054305	54045	OPERATING SUPPLIES	667	1,320	1,000	1,000
Operating Expenditures:			24,298	31,281	36,425	39,250
54054305	60014	EQUIPMENT VEHICLES	22,224	0	0	0
54054305	60038	SENIORS KITCHEN	0	0	0	0
Capital Expenditures:			22,224	0	0	0
Expenditure Total:			128,896	116,887	142,122	322,741

Internal Services

Finance Director: Catherine Nielson

Phone: 970-824-9106

Email: cnielson@moffatcounty.net

Purpose of Department:

This department saves 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

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
<u>Sources of Funds:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	10,953	11,630	10,350	10,350
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Transfer In	-	-	-	-
Fund Balance Used			1,750	1,750
Total Sources of Funds	\$ 10,953	\$ 11,630	\$ 12,100	\$ 12,100
<u>Uses of Funds:</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 10,846	\$ 9,042	\$ 12,100	12,100
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 10,846	\$ 9,042	\$ 12,100	\$ 12,100
Annual Net Activity	\$ 107	\$ 2,589	\$ -	\$ -
<u>Cumulative Balance:</u>				
Beginning Fund Balance	\$ 92,373	\$ 92,480	\$ 95,069	\$ 93,319
Change in Fund Balance	107	2,589	(1,750)	(1,750)
Ending Fund Balance	\$ 92,480	\$ 95,069	\$ 93,319	\$ 91,569
<u>Fund Balance Designations:</u>				
Nonspendable				
Inventory	\$ 66,637	\$ 66,637	\$ 66,637	\$ 66,637
Assigned				
Subsequent Year's Expenditures	\$ 25,843	\$ 28,433	\$ 26,682	\$ 24,932

INTERNAL SERVICES REVENUE

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
18500001	44032	PLAT MAPS	680	1,520	100	100
18500001	44033	OPEN RECORDS	185	330	0	0
18500001	44034	WAREHOUSE	1,516	1,430	2,150	2,150
18500001	44035	TELEPHONE REIMBURSEMENT	8,564	8,350	8,100	8,100
18500001	46005	POSTAGE REIMBURSEMENT	9	0	0	0
Charges for Services:			10,953	11,630	10,350	10,350
Total Revenue:			10,953	11,630	10,350	10,350

INTERNAL SERVICES EXPENDITURES

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
18500001	52029	MAINTENANCE CONTRACTS	0	0	0	0
18500001	53059	PSC PHONE & REIMB	7,148	6,933	8,100	8,100
18500001	54073	SUPPLIES	3,698	2,108	4,000	4,000
18500001	54045	OPERATING SUPPLIES	0	0	0	0
Operating Expenditures:			10,846	9,042	12,100	12,100
Total Expenditures:			10,846	9,042	12,100	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

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Sources of Funds:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Interest	44	12,748	-	-
Transfer In	3,194,109	1,257,921	1,261,399	1,256,585
Fund Balance Used	-	-	-	-
Total Sources of Funds	\$ 3,194,153	\$ 1,270,668	\$ 1,261,399	\$ 1,256,585
Uses of Funds:				
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 2,521,128	\$ 1,257,922	\$ 1,261,399	1,256,585
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 2,521,128	\$ 1,257,922	\$ 1,261,399	\$ 1,256,585
Annual Net Activity	\$ 673,025	\$ 12,748	\$ -	\$ -
Cumulative Balance:				
Beginning Fund Balance	\$ 560,011	\$ 1,233,036	\$ 1,245,784	\$ 1,245,784
Change in Fund Balance	673,025	12,748	-	-
Ending Fund Balance	\$ 1,233,036	\$ 1,245,784	\$ 1,245,784	\$ 1,245,784
Fund Balance Designations:				
Restricted				
Certificates of Participation	\$ 1,233,036	\$ 1,245,784	\$ 1,245,784	\$ 1,245,784

Lease Purchase Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
19000001	47003	INTEREST INCOME ACCRUED	44	0	0	0
190CTLS1	47003	INTEREST INCOME ACCRUED	0	12,748	0	0
		Interest:	44	12,748	0	0
190CTLS1	45028	PROCEEDS FROM BONDS	314,864	0	0	0
190JLSR1	45028	PROCEEDS FROM BONDS	(314,864)	0	0	0
		Miscellaneous:	0	0	0	0
19000001	48110	TRANSFER IN FROM GENERAL	1,242,210	1,230,456	1,233,000	1,227,625
19000001	48510	TRANSFER IN CAPITAL PROJECTS	1,233,036	0	0	0
19000001	48210	TRANSFER IN FROM JAIL	718,863	27,465	28,399	28,960
		Transfer In:	3,194,109	1,257,921	1,261,399	1,256,585
		Total Revenue:	3,194,153	1,270,668	1,261,399	1,256,585

Lease Purchase Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
LEASE PURCHASE PUBLIC SAFETY CENTER 2014 & 2015 ISSUANCE						
19000001	58011	INTEREST BONDS	34,128	0	0	0
19000001	58014	PAYING AGENT FEES	2,000	0	0	0
19000001	58019	PRINCIPAL ON BOND	2,485,000	0	0	0
LEASE PURCHASE COURTHOUSE 2021 ISSUANCE						
190CTLS1	58011	INTEREST BONDS	0	1,069,206	833,000	0
190CTLS1	58014	PAYING AGENT FEES	0	0	0	0
190CTLS1	58019	PRINCIPAL ON BOND	0	160,000	400,000	0
190CTLS1	58021	BOND RENTAL PAYMENT	0	1,250		
LEASE PURCHASE UTILITY PUBLIC SAFETY CENTER SOLAR						
190JLSR1	58011	INTEREST BONDS	0	7,070	6,611	0
190JLSR1	58019	PRINCIPAL ON BOND	0	20,396	21,788	0
190JLSR1	58021	BOND RENTAL PAYMENT	0	0	0	0
		Operating Expenditures:	2,521,128	1,257,922	1,261,399	0
190CTLS1	60007	COURTHOUSE BUILDING	0	0	0	0
190JLSR1	60041	JAIL SOLAR	0	0	0	0
		Capital Expenditures:	0	0	0	0
		Total Expenditures:	2,521,128	1,257,922	1,261,399	0

Courthouse/Solar moved to Capital Projects-Courthouse



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

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Sources of Funds:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Interest	400	2,404	-	-
Transfer In	-	-	-	-
Fund Balance Used			17,000	16,000
Total Sources of Funds	\$ 401	\$ 2,404	\$ 17,000	\$ 16,000
Uses of Funds:				
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 10,971	\$ 11,381	\$ 17,000	16,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 10,971	\$ 11,381	\$ 17,000	\$ 16,000
Annual Net Activity	\$ (10,571)	\$ (8,978)	\$ -	\$ -
Cumulative Balance:				
Beginning Fund Balance	\$ 276,156	\$ 265,585	\$ 256,607	\$ 239,607
Change in Fund Balance	(10,571)	(8,978)	(17,000)	(16,000)
Ending Fund Balance	\$ 265,585	\$ 256,607	\$ 239,607	\$ 223,607
Fund Balance Designations:				
Restricted				
Telecommunications	\$ 265,585	\$ 256,607	\$ 239,607	\$ 223,607

TELECOMMUNICATIONS REVENUE

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
19500001	47001	INTEREST EARNED	0	4	0	0
19500001	47002	INTEREST OTHER	400	2,400	0	0
Interest:			400	2,404	0	0
Total Revenue:			400	2,404	0	0

TELECOMMUNICATIONS EXPENDITURES

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
19500001	53019	INTERNET	10,971	11,381	17,000	16,000
Operating Expenditures:			10,971	11,381	17,000	16,000
Total Expenditures:			10,971	11,381	17,000	16,000



Moffat County Tourism Association



MCTA Director: Tom Kleinschnitz

Phone: 970-824-2335

Email: mcta@moffatcounty.net

Mission Statement:

The Moffat County Tourism Association 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 service to the public includes:

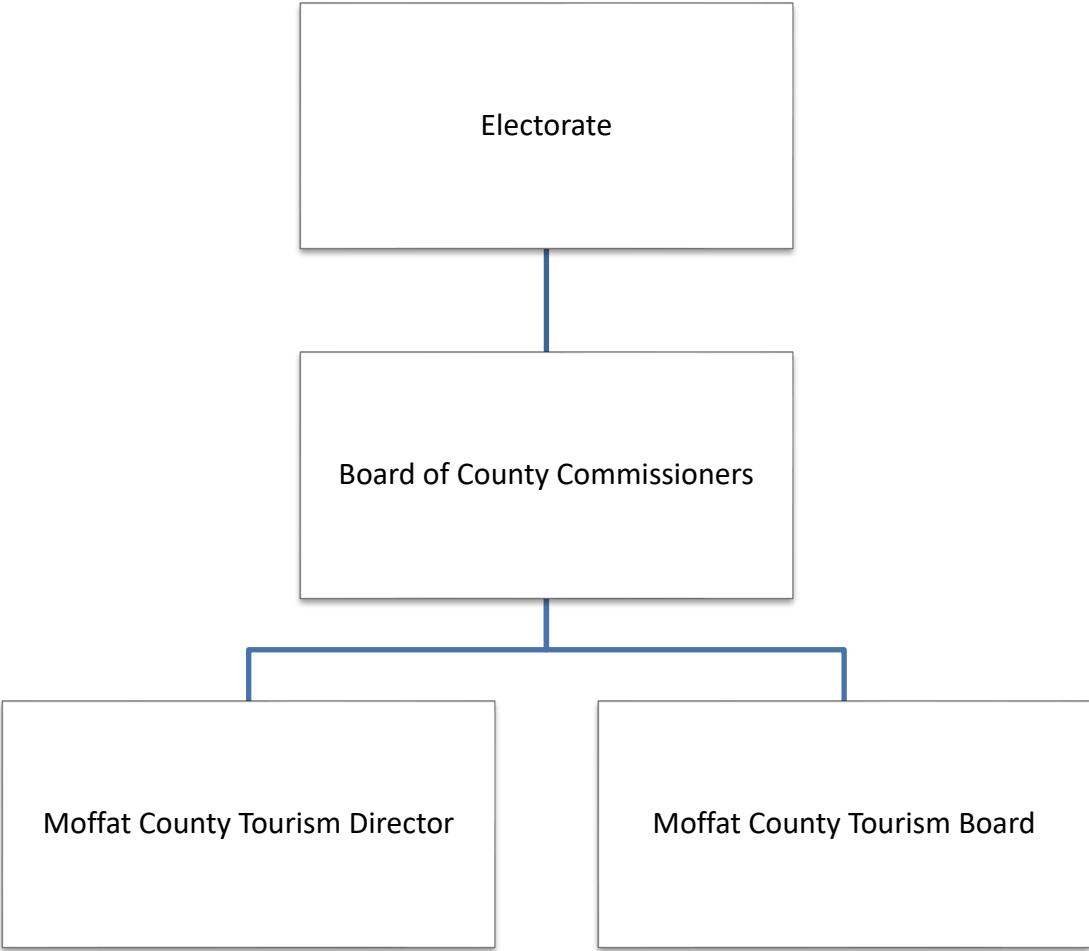
- Development and distribution of tourism-related materials
- Maintenance of website geared toward getting meaningful information to the visiting public
- Promotion of Moffat County at regional, state and national events
- Advertising through a variety of formats and venues to effectively disseminate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

The purpose of the Moffat County Tourism Association is to market, promote and enhance countywide tourism.



Moffat County Tourism Association Personnel Schedule	
Positon Title	FTE
MCTA Director	1.00
Total	1.00

Moffat County Tourism Organizational Chart



**Moffat County Tourism Association
Fund Summary**

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
<u>Sources of Funds:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	169,211	133,685	144,502	144,502
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	17,796	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	200	-	-	-
Interest	162	1,369	165	165
Transfer In	-	-	-	-
Fund Balance Used	-	-	34,179	52,073
Total Sources of Funds	\$ 187,369	\$ 135,054	\$ 178,846	\$ 196,740
<u>Uses of Funds:</u>				
Personnel	\$ 70,831	\$ 83,251	\$ 84,646	\$ 85,240
Operating	\$ 62,154	\$ 69,269	\$ 94,200	111,500
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 132,986	\$ 152,519	\$ 178,846	\$ 196,740
Annual Net Activity	\$ 54,383	\$ (17,465)	\$ -	\$ -
<u>Cumulative Balance:</u>				
Beginning Fund Balance	\$ 142,664	\$ 197,047	\$ 179,582	\$ 145,403
Change in Fund Balance	54,383	(17,465)	(34,179)	(52,073)
Ending Fund Balance	\$ 197,047	\$ 179,582	\$ 145,403	\$ 93,330
<u>Fund Balance Designations:</u>				
Restricted				
Tourism Promotion	\$ 197,047	\$ 179,582	\$ 145,403	\$ 93,330

Moffat County Tourism Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
54500005	41005	LODGING TAX	169,211	133,685	144,502	144,502
Sales Taxes:			169,211	133,685	144,502	144,502
54500005	43407	STATE ECONOMIC ASST GRANT	0	0	0	0
54500005	43902	LMD FUNDING	17,796	0	0	0
Intergovernmental:			17,796	0	0	0
54500005	45008	DONATIONS	0	0	0	0
54500005	45001	MISCELLANEOUS	200	0	0	0
Miscellaneous:			200	0	0	0
54500005	47001	INTEREST EARNED	162	1,369	165	165
Interest:			162	1,369	165	165
Total Revenue:			187,369	135,053	144,667	144,667

Moffat County Tourism Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
54500005	50020	FULL TIME WAGES	52,425	52,841	54,000	54,000
54500005	50042	OVER TIME	0	0	0	0
54500005	50060	FRINGE BENEFITS	15,261	27,239	27,406	28,000
54500005	50080	RETIREMENT	3,146	3,171	3,240	3,240
Personnel Expenditures:			70,831	83,251	84,646	85,240
54500005	51025	WEB PAGE MAINTENANCE	405	1,939	2,000	3,000
54500005	52034	RENT	6,000	6,000	6,000	6,000
54500005	53002	ADVERTISING/LEGAL NOTICES	27,875	39,835	40,000	61,250
54500005	53009	DUES & MEETINGS	291	610	1,200	2,000
54500005	53042	TELEPHONE	784	920	1,000	2,000
54500005	53046	TRAVEL	1,049	987	3,000	3,000
54500005	53056	EMPLOYEE EDUCATION	25	0	250	0
54500005	54006	BOARD EXPENSE	89	134	250	250
54500005	54013	CONTINGENCY	2,102	0	5,000	5,000
54500005	54042	OFFICE SUPPLIES	1,369	1,195	1,500	3,000
54500005	54045	OPERATING SUPPLIES	0	0	0	0
54500005	54049	POSTAGE	6,665	7,898	9,000	15,000
54500005	54051	PROJECTS & DEVELOPMENT	4,600	9,449	10,000	5,000
54500005	54052	PROMOTIONAL MATERIAL	459	303	15,000	6,000
54500005	56001	ECONOMIC ASST GRANT	0	0	0	0
54500005	56005	LMD FUNDING EXPENSE	9956.14	0	0	0
54500005	58007	EVENT FUNDING	487	0	0	0
Operating Expenditures:			62,154	69,269	94,200	111,500
00-6220		CAP OUTLAY OFFICE EQUI	0	0	0	0
Capital Expenditures:			0	0	0	0
Expenditure Total:			132,985	152,520	178,846	196,740



Public Safety Center (Moffat County Jail)



Moffat County Public Safety Center

Jail Administrator: Tim Jantz
Phone: 970-824-4495
Email: timjantz@sheriff.moffat.co.us

Mission:

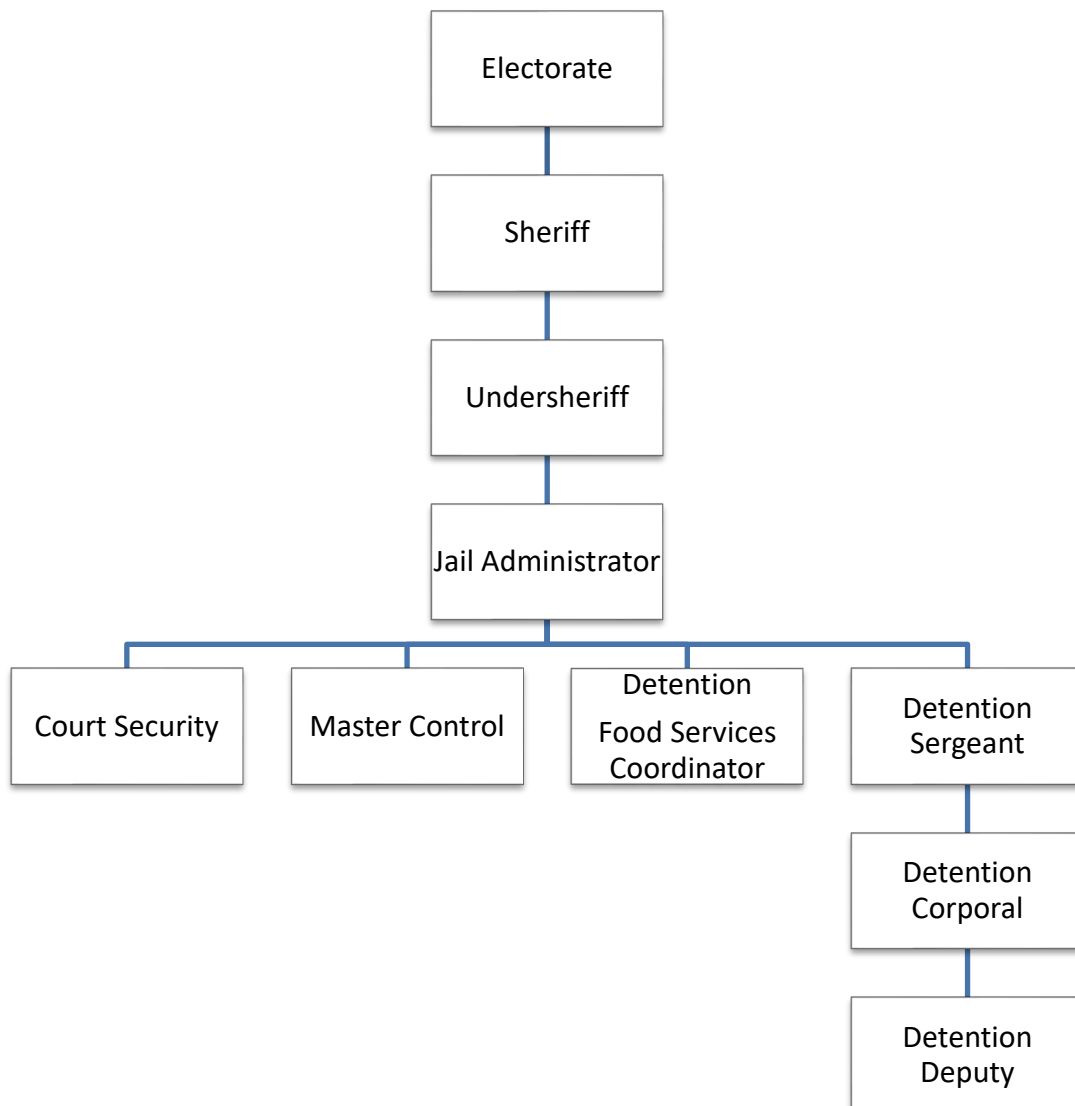
To develop strong community partnerships while collaborating with our fellow public safety colleagues to provide superior public safety to all individuals.

Purpose of Department:

The function of the Moffat County Detention Facility is to provide a safe, wholesome and secure environment to 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 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	
Positon Title	FTE
Jail Lieutenant	1.00
JBBS MH Clinician/Prog Admin	1.00
Administrative Assistant	1.00
Non-Certified Detention Sergeant	2.00
Non-Certified Detention Corporal	2.00
Detention Food Services Supervisor	1.00
Post Certified Detention Deputy	2.00
Non-Certified Detention Deputy	9.00
Court Security	1.50
Master Control Operator	2.80
Total	23.30

Public Safety Center (Jail) Organizational Chart



**Public Safety Center - Jail
Fund Summary**

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Sources of Funds:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	1,194,442	455,574	516,977	400,000
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	444,679	456,240	770,800	651,800
Charges for Services	90,193	136,861	155,000	85,000
Miscellaneous	5,918	7,934	1,000	1,000
Interest	1,010	5,247	1,451	1,451
Transfer In	1,270,795	1,215,900	1,367,767	1,909,990
Fund Balance Used	-	-	-	-
Total Sources of Funds	\$ 3,007,036	\$ 2,277,756	\$ 2,812,995	\$ 3,049,241
Uses of Funds:				
Personnel	\$ 1,680,565	\$ 1,772,941	\$ 1,925,051	\$ 1,963,700
Operating	529,797	579,774	676,545	689,581
Capital Outlay	392,581	213,138	183,000	367,000
Transfers Out	718,863	27,465	28,399	28,960
Total Uses of Funds	\$ 3,321,806	\$ 2,593,317	\$ 2,812,995	\$ 3,049,241
Annual Net Activity	\$ (314,769)	\$ (315,562)	\$ -	\$ -
Cumulative Balance:				
Beginning Fund Balance	\$ 1,211,801	\$ 897,032	\$ 581,470	\$ 581,470
Change in Fund Balance	(314,769)	(315,562)	-	-
Ending Fund Balance	\$ 897,032	\$ 581,470	\$ 581,470	\$ 581,470
Fund Balance Designations:				
Committed				
60 Days Operating	\$ 368,467	\$ 392,197	\$ 433,686	\$ 442,302
Assigned				
Subsequent Year's Expenditures	\$ 528,566	\$ 189,272	\$ 147,784	\$ 139,168

Public Safety Center- Jail Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
23500002	41001	SALES TAX	1,194,442	455,574	516,977	400,000
Sales Tax:			1,194,442	455,574	516,977	400,000
23500002	43002	FEDERAL PSC-JAIL INS	54	239	5,000	1,000
23500002	43003	FEDERAL US MARSHALL SERVICES	0	0	0	0
23500002	43007	FEDERAL BUREAU OF INDIAN AFRS	159,555	160,435	275,000	160,000
23500002	43013	FEDERAL JBBS & MAT GRANT	160,675	231,076	364,000	364,000
23500002	43014	FEDERAL DEPT OF JUSTICE GRANT	124,396	64,490	126,800	126,800
Intergovernmental:			444,679	456,240	770,800	651,800
235RIOB2	43903	COST OF CARE OTHER COUNTY	23,530	62,272	110,000	35,000
23500002	44001	WORK RELEASE	1,267	0	5,000	5,000
23500002	44009	JAIL FEES	6,336	13,108	15,000	15,000
23500002	44010	COST OF CARE/COUNTY INMATE	55,159	53,572	25,000	30,000
24000002	44037	FACILITY RENTS	3,900	7,908	0	0
Charges for Services:			90,193	136,861	155,000	85,000
23500002	45001	MISCELLANEOUS	1,544	2,956	1,000	1,000
23500002	46004	REIMBURSEMENT	3,208	0	0	0
24000002	46004	FACILITY REIMBURSEMENT	0	4,978	0	0
23500002	46008	OVERTIME REIMBURSEMENT	1,165	0	0	0
Miscellaneous:			5,918	7,934	1,000	1,000
23500002	47001	INTEREST EARNED	1,010	5,247	1,451	1,451
Interest:			1,010	5,247	1,451	1,451
23500002	48110	TRANSFER IN FROM GENERAL	1,270,795	1,215,900	1,367,767	1,909,990
Transfer In:			1,270,795	1,215,900	1,367,767	1,909,990
Total Revenue:			3,007,036	2,277,756	2,812,995	3,049,241

Public Safety Center- Jail Expenses

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
23500002	50020	FULL TIME WAGES	975,729	1,070,297	1,129,697	1,165,000
23500002	50030	PART TIME WAGES	92,079	118,773	145,987	160,000
23500002	50042	OVER TIME	33,252	33,539	35,000	35,000
23500002	50044	LONGEVITY	370	1,240	2,080	3,700
23500002	50046	LEAVE PAID OUT	33,904	19,397	0	0
23500002	50060	FRINGE BENEFITS	500,111	492,463	558,337	530,000
23500002	50080	RETIREMENT	45,119	37,231	53,950	70,000
Personnel Expenditures:			1,680,565	1,772,941	1,925,051	1,963,700
23500002	51016	MENTAL HEALTH SERVICES	4,600	6,875	10,000	10,000
23500002	51018	OTHER PROFESSIONAL SERVICES	106,290	117,627	98,000	133,600
23500002	51030	EFORCE RMS LICENSING	0	6,359	6,490	7,490
23500002	51031	LEXIPOL POLICY MANAGEMENT	0	10,689	11,758	12,194
23500002	52029	MAINTENANCE CONTRACTS	2,990	0	12,000	12,000
23500002	52035	REPAIRS AUTO	1,338	2,778	2,000	2,000
23500002	53005	COMPUTER EXPENSE/SERVICES	1,421	10,362	6,000	6,000
23500002	53018	INSURANCE	0	0	800	800
23500002	53042	TELEPHONE	1,238	1,234	3,000	3,000
23500002	53046	TRAVEL	2,181	6,097	5,500	5,500
23500002	53056	EMPLOYEE EDUCATION	1,560	3,510	5,000	5,000
23500002	53064	BODY CAMERA	0	1,592	3,520	3,520
23500002	54027	FOOD & MEALS	74,836	101,509	90,000	90,000
23500002	54030	GAS & OIL	1,292	1,539	8,000	8,000
23500002	54037	MISC EQUIPMENT	6,304	3,494	6,000	6,000
23500002	54038	MISCELLANEOUS	2,007	1,044	3,000	3,000
23500002	54042	OFFICE SUPPLIES	2,862	1,970	2,800	2,800
23500002	54045	OPERATING SUPPLIES	36,301	32,386	35,000	35,000
23500002	54049	POSTAGE	0	0	700	700
23500002	54078	UNIFORMS	1,126	11,820	5,000	5,000
23500002	56003	JAIL BASED BEHAVIORAL SERVICES	30,216	25,486	28,000	28,000
Operating Expenditures:			276,562	346,371	342,568	379,604
23500002	60014	EQUIPMENT VEHICLES	0	0	0	60,000
Capital Expenditures:			0	0	0	60,000
Expenditure Total:			1,957,126	2,119,311	2,267,619	2,403,304

Public Safety Center- Jail Transfer Out Expenses

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
23500002	59010	TRANSFER OUT LEASE PURCHASE	718,863	27,465	28,399	28,960
Transfer Out:			718,863	27,465	28,399	28,960
Expenditure Total:			718,863	27,465	28,399	28,960

Public Safety Center- Jail Maintenance Expenses

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
24000002	52017	FACILITY EXPENSE	27,118	33,722	30,000	30,000
24000002	52029	MAINTENANCE CONTRACT	11,052	10,200	24,000	0
24000002	52037	REPAIRS EQUIP/MAINT	14,595	8,331	5,250	5,250
24000002	52043	UTILITIES	108,703	84,013	130,154	130,154
24000002	53018	INSURANCE	72,277	72,277	107,073	107,073
24000002	54045	OPERATING SUPPLIES	19,489	24,860	37,500	37,500
Operating Expenditures:			253,235	233,403	333,977	309,977
24000002	60033	PUB SAFETY CENTER BUILDINGS	372,538	68,937	163,000	184,000
24000002	60046	SECURITY UPGRADE	0	139,000	0	0
24000002	60005	CAPITAL OUTLAY	20,043	5,201	20,000	123,000
Capital Expenditures:			392,581	213,138	183,000	307,000
Expenditure Total:			645,817	446,541	516,977	616,977

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:

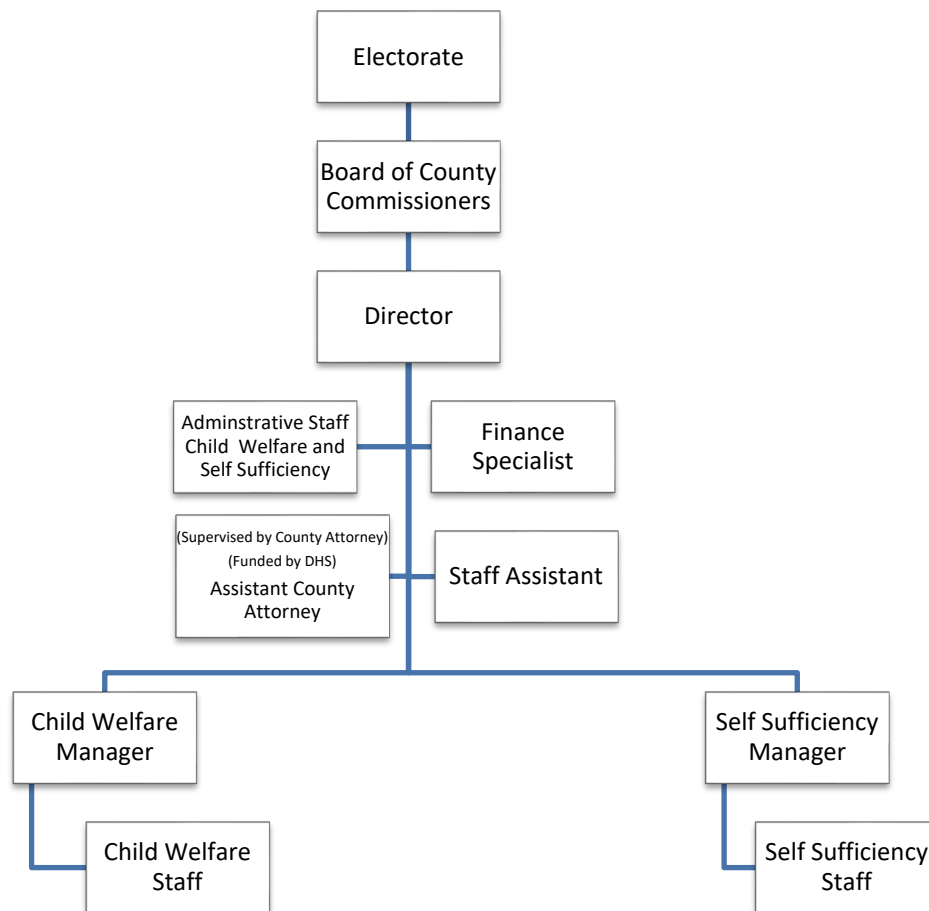
Providing excellence in customer service by promoting stability to the residents of Moffat County.

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 Organizational Chart

Human Services Personnel Schedule	
Position Title	FTE
Human Services Director	1.00
Child Welfare Manager	1.00
Self Sufficiency Manager	1.00
Lead Caseworker	1.00
Special County Attorney	1.00
Administrative Assistant	3.00
Finance Specialist	1.00
Case Services Aide	2.00
Staff Assistant	1.00
Social Caseworker I	2.00
Social Caseworker II	2.00
Social Caseworker III	1.00
Self Sufficiency Case Manager	5.00
Senior Self Sufficiency Case Manager	3.00
Lead Self Sufficiency Case Manager	2.00
Total	27.0



Human Services Fund Summary

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
<u>Sources of Funds:</u>				
Property Taxes	\$ 485,510	\$ 479,665	\$ 467,908	\$ 466,187
Sales Tax	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	7,472,496	6,652,239	8,398,913	6,408,322
Charges for Services	-	-	-	-
Miscellaneous	953	(4,377)	7,000	1,000
Interest	1,925	13,545	1,925	2,000
Transfer In	-	-	-	-
Fund Balance Used	43,981	-	-	\$ 594,346
Total Sources of Funds	\$ 8,004,868	\$ 7,141,073	\$ 8,875,746	\$ 7,471,855
<u>Uses of Funds:</u>				
Personnel	\$ 1,951,646	\$ 1,327,496	\$ 2,249,383	\$ 2,564,929
Operating	\$ 6,053,222	\$ 5,772,462	\$ 6,090,054	4,870,625
Capital Outlay	\$ -	\$ -	\$ -	\$ 36,300
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 8,004,867	\$ 7,099,960	\$ 8,339,437	\$ 7,471,854
Annual Net Activity	\$ 0	\$ 41,110	\$ 536,310	\$ 0
<u>Cumulative Balance:</u>				
Beginning Fund Balance	\$ 1,222,691	\$ 1,178,710	\$ 1,219,820	\$ 1,756,130
Change in Fund Balance	(43,981)	41,110	536,310	(594,346)
Ending Fund Balance	\$ 1,178,710	\$ 1,219,820	\$ 1,756,130	\$ 1,161,784
<u>Fund Balance Designations:</u>				
Restricted				
Incentives	\$ 653,329	\$ 653,329	\$ 766,642	\$ 730,342
60 Days Operating*	\$ 266,882	\$ 236,713	\$ 278,037	\$ 249,112
Countercyclical Reserve			\$ 75,000	\$ 75,000
Subsequent Year's Expenditures	\$ 258,499	\$ 329,779	\$ 636,451	\$ 107,331

Human Service Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
42500004	40001	PROPERTY TAX	481,429	479,109	467,308	465,587
42500004	40002	DELIQUENT PROPERTY TAX	3,678	57	100	100
42500004	40003	INTEREST & PENALTY PROP TAX	403	499	500	500
Property Taxes:			485,510	479,665	467,908	466,187
42515054	43800	CW EDUCATION STABILITY	0	0	9,058	9,616
42518884	43800	CORE SERVICES	98,802	87,459	304,368	97,059
42518884	43801	CORE EBT REVENUE	0	0	0	110,000
42523004	43800	CHILD CARE	148,092	140,818	702,814	631,649
42523004	43801	CHILD CARE EBT	0	0	0	59,645
42512004	43800	CHILD WELFARE	910,652	806,992	1,520,906	605,431
42512004	43801	EBT CHILD WELFARE	0	0	0	255,000
42512204	43800	CHILD WELFARE	0	0	0	58,513
42512504	43801	SUB-ADOPT	0	0	0	130,500
42540504	43800	OLD AGE PENSION	138,410	160,980	189,826	17,600
42540504	43801	EBT OLD AGE PENSION	0	0	0	130,000
42542004	43800	COLORADO WORKS	159,787	174,375	358,984	210,950
42542004	43801	COLORADO WORKS-EBT	0	0	0	79,626
42542004	43802	COLORADO WORK-OFS	0	0	0	275
42544004	43800	FRAUD INCENTIVES	3,415	5,321	0	132
42548754	43801	EBT-AID TO THE NEEDY DISABLED	29,169	29,098	56,127	32,000
42550004	43801	LOW INCOME ENERGY ASST (LEAP)	210,198	137,236	304,936	225,000
42560004	43801	FOOD STAMPS	5,055,858	4,342,372	4,100,000	3,082,227
425M2164	43800	HCPF PHE ENHANCED MEDICAID	0	355	0	0
425CALL4	43801	FEDERAL COST ALLOCATION	750	304	750	0
42570004	43800	REGULAR ADMIN	470,190	513,334	479,016	403,210
42580004	43800	CHILD SUPPORT	102,782	129,103	194,199	168,766
42580204	43800	IVD FEDERAL INCENTIVES	19,598	23,091	25,000	0
42580304	43800	IVD STATE INCENTIVES	20,927	2,521	36,300	8,000
42585004	43801	AFDC RTND-CO PORTION	9,196	2,709	8,000	2,300
42592774	43800	FOSTER CARE RETENTION GRANT	0	0	100	0
425X2624	43800	ELDER JUSTICE	0	0	0	12,495
425X2604	43800	ADULT PROTECTIVE SERVICES	45,871	45,599	108,529	74,267
42500004	45023	CLAIM INTEREST	1,176	313	0	0
42546804	43801	SSI HCA	0	0	0	4,061
42500004	43912	RIO BLANCO COUNTY	47,624	50,259	0	0
Intergovernmental:			7,472,496	6,652,239	8,398,913	6,408,322
42500004	45003	SALES & LEASES	954	798	2,500	1,000
42500004	45009	PRIOR PERIOD ADJ	(0)	(5,176)	0	0
42500004	45001	MISCELLANEOUS	0	0	4,500	0
Miscellaneous:			953	(4,377)	7,000	1,000
42500004	47001	INTEREST EARNED	1,925	13,545	1,925	2,000
Interest:			1,925	13,545	1,925	2,000
Total Revenue:			7,960,886	7,141,070	8,875,746	6,877,509

Human Service Expenses

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
42500014		MISCELLANEOUS	102,657	(101,279)	0	0
42512104		CHILD WELFARE	1,089,112	1,038,672	1,777,481	1,334,074
42512204		CHILD WELFARE	0	0	0	65,014
42512504		SUB-ADOPT	0	0	0	145,000
42515054		CW EDUCATION STABILITY	0	0	0	12,020
42515454		CASEY FOUNDATION	0	0	500	0
42518454		MENTAL HEALTH & SUB ABUSE	73,280	71,690	90,747	0
42518880		CORE SERVICES	26,649	16,965	154,181	222,593
42523004		CHILD CARE	178,113	186,586	329,247	741,669
42540504		OAP	155,642	172,706	209,973	147,600
42542004		COLORADO WORKS	229,827	208,053	387,854	340,950
42548754		AID TO THE NEEDY DISABLED	34,516	35,589	56,127	40,000
42550004		LEAP	210,198	145,767	302,098	225,000
42560004		FOOD STAMPS	5,055,858	4,342,362	4,100,000	3,082,227
42546804		SSI HCA	0	0	0	4,275
42569004		COLO REFUGEE & IMMIGRATION	0	0	200	0
42570004		REGULAR ADMIN	586,822	649,518	504,509	721,025
42580004		CHILD SUPPORT	155,225	208,861	294,241	245,403
42580304		IVD STATE INCENTIVES	19,598	12,928	36,300	0
42585004		AFDC RTND-CO PORTION	(45,980)	(13,442)	(35,000)	0
42592774		FOSTER CARE RETENTION GRANT	0	0	100	0
42599004		GENERAL ASSISTANCE	1,206	2,627	4,500	3,375
425CVID4		COVID 19 RELIEF FUND	3,461	0	0	0
425RIOB4		RIO BLANCO	71,392	34,096	0	0
425X2604		ADULT PROTECTIVE SERVICES	57,290	88,261	126,380	92,834
425X2624		EDLER JUSTICE	0	0	0	12,495
Expenditure Total:			8,004,867	7,099,960	8,339,437	7,435,554



Public Health



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

Phone: 970-291-8742

Email: sarahcopeland@moffatcounty.net

Mission Statement

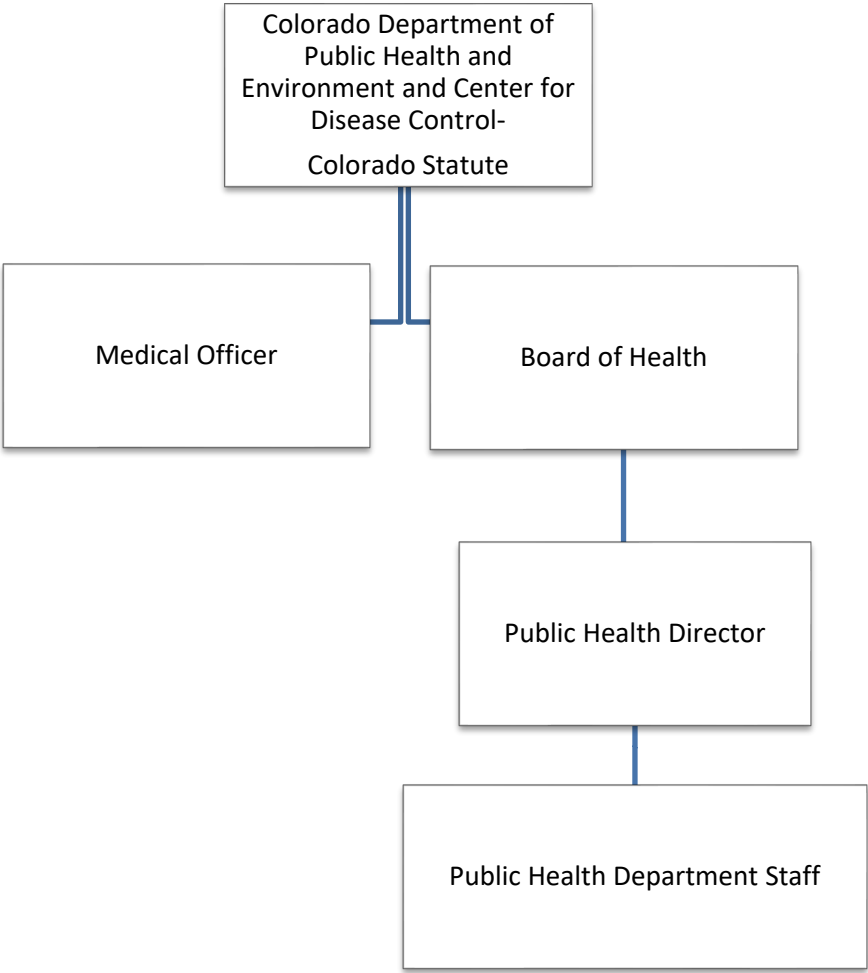
Maintain and improve health of Moffat County residents through the assessment of community health status, policy development to support effective programs, and assurance of high-quality effective education and services in compliance with Colorado Revised Statutes of the Department of Public Health and 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 work is prevention, not healthcare. In collaboration with the Board of Health and 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	2.00
Public Health Finance Specialist	0.50
Public Health Admin Assistant	1.00
Total	4.50

Public Health Organizational Chart



Public Health Fund Summary

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
<u>Sources of Funds:</u>				
Property Taxes	\$ 172,894	\$ 167,003	\$ 162,823	\$ 130,100
Sales Tax	-	-	-	-
Specific Ownership Taxes	\$ -	-	-	-
Licenses & Permits	\$ -	-	-	-
Intergovernmental	\$ 499,721	\$ 645,258	\$ 870,550	\$ 406,967
Charges for Services	\$ -	-	-	-
Miscellaneous	\$ 1,628	\$ 6,721	\$ 5,000	\$ -
Interest	\$ -	-	-	-
Transfer In	\$ -	-	-	-
Fund Balance Used	\$ -	-	-	-
Total Sources of Funds	\$ 674,243	\$ 818,982	\$ 1,038,373	\$ 537,067
<u>Uses of Funds:</u>				
Personnel	\$ 379,764	\$ 414,475	\$ 513,293	\$ 379,046
Operating	\$ 101,594	\$ 192,499	\$ 396,578	\$ 158,022
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 481,357	\$ 606,974	\$ 909,871	\$ 537,067
Annual Net Activity	192,886	212,009	128,502	(0)
<u>Cumulative Balance:</u>				
Beginning Fund Balance	\$ 333,359	\$ 526,245	\$ 738,254	\$ 866,756
Change in Fund Balance	192,886	212,009	128,502	(0)
Ending Fund Balance	\$ 526,245	\$ 738,254	\$ 866,756	\$ 866,756
<u>Fund Balance Designations:</u>				
Restricted				
60 Days Operating	\$ 80,242	\$ 101,183	\$ 151,675	\$ 89,529
Public Health	\$ 446,003	\$ 637,071	\$ 715,080	\$ 777,227

PUBLIC HEALTH FUND REVENUES

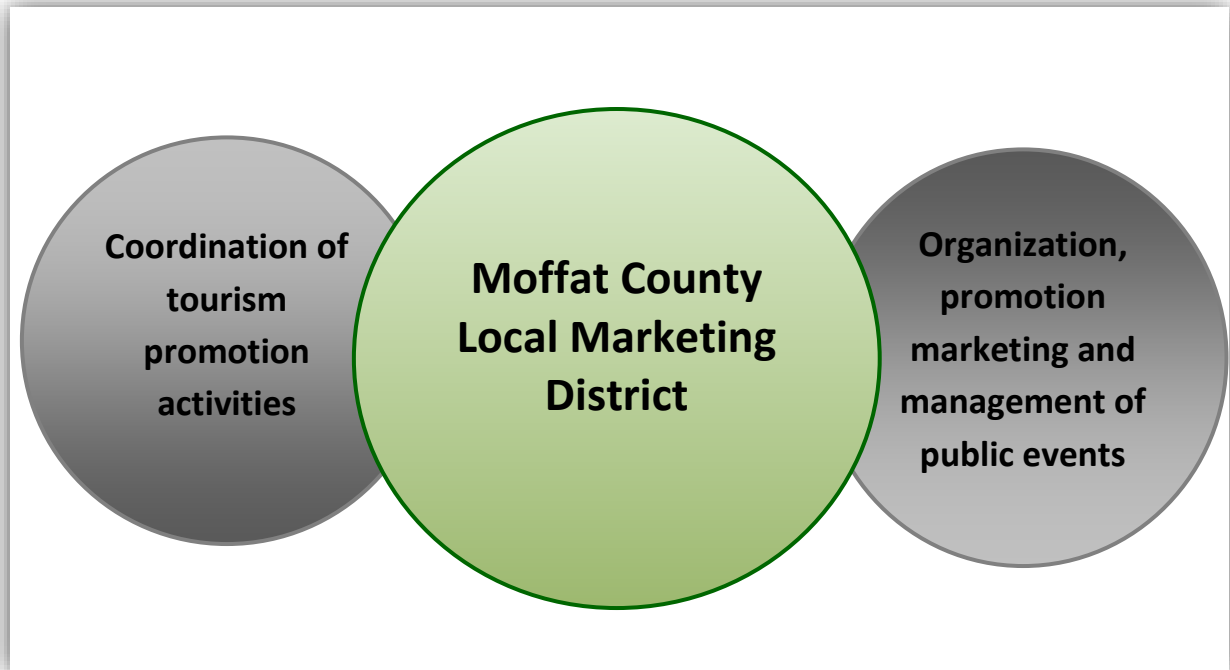
ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
43000004	40001	PROPERTY TAX	172,680	166,828	162,723	130,000
43000004	40003	INTEREST & PENALTY PROP TAX	213	175	100	100
Property Taxes:			172,894	167,003	162,823	130,100
430ELC14	43026	FEDERAL-ELC & EPI 2.1	0	0	0	36,135
430ELC_4	43026	FEDERAL-ELC & EPI	121,792	208,618	0	0
430ELC24	43026	FEDERAL-ELC & EPI R2	0	79,315	500,000	0
430IMCV4	43016	IMMUN COVID19	105,322	30,189	0	0
430IMM34	43016	FEDERAL PUBLIC HEALTH & ENVIRN	0	49,635	7,724	58,000
430IMM44	43016	FEDERAL PUBLIC HEALTH & ENVIRN	0	0	0	34,442
430IMMN4	43016	FEDERAL PUBLIC HEALTH & ENVIRN	63,276	43,437	30,161	31,166
430LEPR4	43017	FED EMRGNCY PREPARED&RESPONSE	30,312	19,092	20,830	43,622
430LPHA4	43015	FEDERAL STATE PUBLIC HEALTH	36,249	44,272	143,405	69,151
430LPHC4	43015	FEDERAL STATE PUBLIC HEALTH	4,469	3,568	3,250	3,500
430LPHM4	43015	FEDERAL STATE PUBLIC HEALTH	19,110	17,531	15,180	15,180
430NACF4	43029	FEDERL NACHHO FRONTIER	34,478	0	0	0
430NACV4	43029	FEDERAL NACCHO VACCINE	16,512	18,488	0	0
430GVP_4	43016	FEDERAL STATE PUBLIC HEALTH	0	0	10,000	0
430GVP24	43016	FEDERAL STATE PUBLIC HEALTH	0	0	40,000	0
430VULN4	43208	FEDERAL VULNERABLE POPULATIONS	60,000	0	0	0
430ARP_4	43030	FEDERAL ARP ACT	0	44,055	0	0
430WKFE4	43031	FEDERAL STATE PUBLIC HEALTH	0	33,770	100,000	64,500
430INFS4	43035	CDC INFRASTRUCTURE	0	0	0	51,271
430LDP24	43016	FEDERAL STATE PUBLIC HEALTH	0	783	0	0
430CBAF4	43800	STATE DEPT OF HUMAN SERVICES	8,201	52,507	0	0
Intergovernmental:			499,721	645,258	870,550	406,967
43000004	45013	BUILDING USE	0	0	0	0
43000004	45008	DONATIONS	0	0	0	0
43000004	45001	MISCELLANEOUS	0	0	0	0
43000004	46004	REIMBURSEMENT	0	812	0	0
430RROE4	46004	RURAL RESPONSE OPIOID EPEDEMIC	1,628	5,909	5,000	0
Miscellaneous:			1,628	6,721	5,000	0
43000004	47001	INTEREST EARNED	0	0	0	0
Interest:			0	0	0	0
Total Revenue:			674,243	818,983	1,038,373	537,067

PUBLIC HEALTH FUND EXPENDITURES

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
43000004		PUBLIC HEALTH	11,985	16,453	52,600	130,100
43000014		MISCELLANEOUS	6,081	(6,081)	0	0
430ELC14		ELC & EPI 2.1	0	0	0	36,135
430CBAF4		COLORADO BABIES AND FAMILIES	8,201	52,507	0	0
430ELC_4		ELC & EPI	104,021	184,828	0	0
430ELC24		ELC & EPI #2	0	69,940	375,271	0
430IMCV4		IMMUN COVID19	91,150	26,863	0	0
430IMM34		IMMUNIZATIONS #3	0	46,214	59,398	58,000
430IMM44		IMMUNIZATIONS #4	0	0	0	34,442
430IMMN4		IMMUNIZATIONS	63,276	43,437	41,308	31,166
430LEPR4		EMERGENCY PREPARDNESS	26,816	16,900	26,572	43,622
430LPHA4		LOCAL PLANNING	36,249	44,272	145,946	69,151
430LPHC4		CHILD FATALITY	4,469	3,568	3,379	3,500
430LPHM4		MATERNAL CHILD HEALTH	19,110	17,531	17,211	15,180
430NACF4		NACCHO FRONTIER	34,478	0	0	0
430NACV4		NACCHO VACCINE	14,004	16,475	0	0
430ARP_4		FEDERAL ARP ACT	0	38,441	0	0
430RROE4		RURAL RESPONSE OPIOID EPEDEMIC	1,517	5,341	8,162	0
430GVP_4		GUN VIOLENCE PROGRAM	0	0	10,000	0
430GVP24		GUN VIOLENCE PROGRAM R2	0	0	40,000	0
430WKFE4		OPHP WORKFORCE	0	29,607	130,023	64,500
430LDP24		LEAD PHASE 2	0	680	0	0
430INFS4		CDC INFRASTRUCTURE	0	0	0	51,271
430VULN4		VULNERABLE POPULATIONS	60,000	0	0	0
Expenditure Total:			481,357	606,974	909,871	537,067



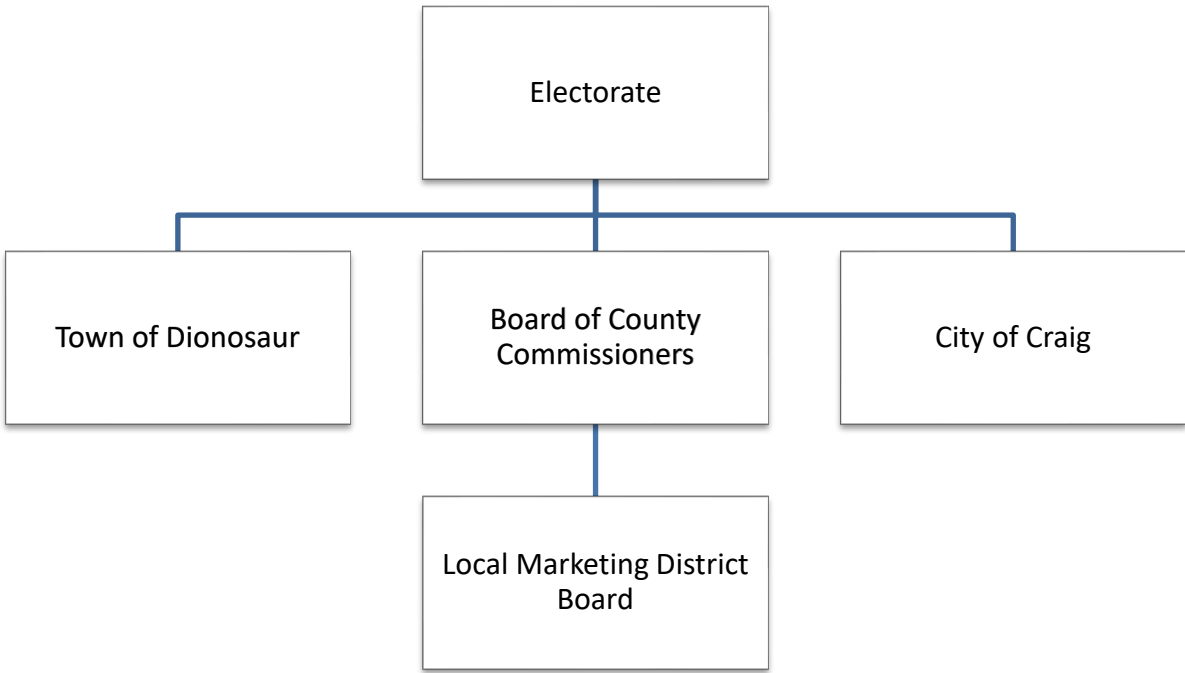
Moffat County Local Marketing District



Purpose of Department:

- The Moffat County Local Marketing District (MCLMD) is a combination district consisting of 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



**Moffat County Local Marketing District
Fund Summary**

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
<u>Sources of Funds:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	338,730	293,556	375,000	306,000
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Miscellaneous	-	-	-	-
Interest	-	-	-	-
Transfer In	-	-	-	-
Fund Balance Used	-	-	243,744	554,987
Total Sources of Funds	\$ 338,730	\$ 293,556	\$ 618,744	\$ 860,987
<u>Uses of Funds:</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 345,774	\$ 217,844	\$ 618,744	\$ 860,987
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 345,774	\$ 217,844	\$ 618,744	\$ 860,987
Annual Net Activity	\$ (7,044)	\$ 75,712	\$ -	\$ -
<u>Cumulative Balance:</u>				
Beginning Fund Balance	\$ 739,727	\$ 732,683	\$ 808,394	\$ 564,651
Change in Fund Balance	(7,044)	75,712	(243,744)	(554,987)
Ending Fund Balance	\$ 732,683	\$ 808,394	\$ 564,651	\$ 9,664
<u>Fund Balance Designations:</u>				
Restricted				
Marketing Promotion	\$ 732,683	\$ 808,394	\$ 564,651	\$ 9,664

Moffat County Local Marketing District Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
55500005	41006	LOCAL MARKETING DISTRICT TAX	338,730	293,556	375,000	306,000
		Sales Taxes:	338,730	293,556	375,000	306,000
55500005	45001	MISCELLANEOUS	0	0	0	0
		Miscellaneous:	0	0	0	0
		Total Revenue:	338,730	293,556	375,000	306,000

Moffat County Local Marketing Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Budget	2024 Budget
55500005	50050	CONTRACT LABOR	0	0	0	0
		Personnel Expenditures:	0	0	0	0
55500005	54049	POSTAGE	0	0	0	0
55500005	53046	TRAVEL	0	0	0	0
55500005	53018	INSURANCE	1,875	1,889	0	1,893
55500005	54051	PROJECTS & DEVELOPMENT	12,370	49,786	60,000	75,000
55500005	51027	MARKETING	41,618	4,080	0	0
55500005	58007	EVENT FUNDING	78,731	92,489	96,000	135,000
55500005	54038	MISCELLANEOUS	40,455	0	0	15,000
55500005	54022	ECON DEVLOP/DIVERSE PROJECT:	170,725	69,600	462,744	634,094
		Operating Expenditures:	345,774	217,844	618,744	860,987
		Expenditure Total:	345,774	217,844	618,744	860,987

RESOLUTION 2023-108

A RESOLUTION APPROVING THE 2024 STRATEGIC PLAN AND BUDGET FROM THE MOFFAT COUNTY LOCAL MARKETING DISTRICT ("MCLMD") AS ITS OPERATING PLAN FOR THE YEAR 2024

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 approved or disapproved by December 5, 2023 for the next fiscal year, which is the year commencing January 1, 2024 and ending on December 31, 2024; 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 "2024 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 2024, 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 2024.

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 2024 as presented by the Moffat County Local Marketing District on October 3, 2023, and delivered electronically in final format on October 16, 2023, is hereby **APPROVED** and **ADOPTED**.

READ and APPROVED this 24th day of October, 2023, by the Moffat County Board of County Commissioners, Moffat County, Colorado.

MOFFAT COUNTY BOARD OF COUNTY COMMISSIONERS



Tony Bohrer, 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 24th day of October, 2023.





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

RESOLUTION NO. 2023 - 4

A RESOLUTION APPROVING THE 2024 STRATEGIC PLAN AND BUDGET FROM THE MOFFAT COUNTY LOCAL MARKETING DISTRICT ("MCLMD") AS ITS OPERATING PLAN FOR THE YEAR 2024.

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 approved or disapproved by November 14, 2023 for the next fiscal year, which is the year commencing January 1, 2024 and ending on December 31, 2024; 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 "2024 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 2024, shall 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, but not later than December 5 of the year in which such documents are filed; and

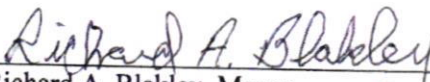
WHEREAS, the Dinosaur Town Board is acting as a member of the combination of local governments required to approve or disapprove the Operating Plan and proposed budget of the MCLMD for 2024.

NOW, THEREFORE, BE IT RESOLVED BY THE DINOSAUR TOWN COUNCIL BOARD OF TRUSTEES, MOFFAT COUNTY, COLORADO:

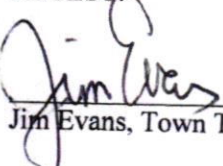
The Operating Plan and proposed budget of the Moffat County Local Marketing District for 2024 as presented is hereby APPROVED and ADOPTED.

READ and APPROVED this 14th day of November, 2023, by the Dinosaur Town Council, Board of Trustees, Moffat County, Colorado.

DINOSAUR TOWN COUNCIL


Richard A. Blakley, Mayor

ATTEST:


Jim Evans, Town Treasurer

RESOLUTION NO. 20 (2023)

**A RESOLUTION APPROVING THE 2024 STRATEGIC PLAN AND BUDGET FROM
THE MOFFAT COUNTY LOCAL MARKETING DISTRICT ("MCLMD") AS ITS
OPERATING PLAN FOR THE YEAR 2024.**

WHEREAS, pursuant to Colorado Revised Statutes 29-25-110, an operating plan for the Moffat County Local Marketing District (henceforth called MCLMD) is required to be approved or disapproved by December 5, 2023 for the next fiscal year, which will be for the year commencing January 1, 2024 and ending on December 31, 2024; and

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

WHEREAS, the Board of Directors of the MCLMD has filed an operating plan and its proposed budget for the next fiscal year with the clerks of the three entities consisting of the City Council of Craig, the Moffat County Board of County Commissioners, and the Town Council of Dinosaur as required by C.R.S. Section 29-25-110; and

WHEREAS, the Operating Plan of the MCLMD for 2024, shall be approved or disapproved by 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, but not later than December 5, of the year in which the documents are filed; and

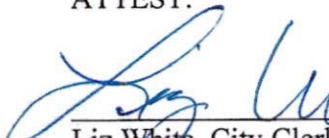
WHEREAS, the City of Craig City Council is acting as a member of the combination of local governments required to approve or disapprove the Operating Plan and proposed budget of the MCLMD for 2024.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL FOR THE
CITY OF CRAIG, COLORADO:**


The Operating Plan and proposed budget of the Moffat County Local Marketing District for 2024 is hereby APPROVED and ADOPTED.

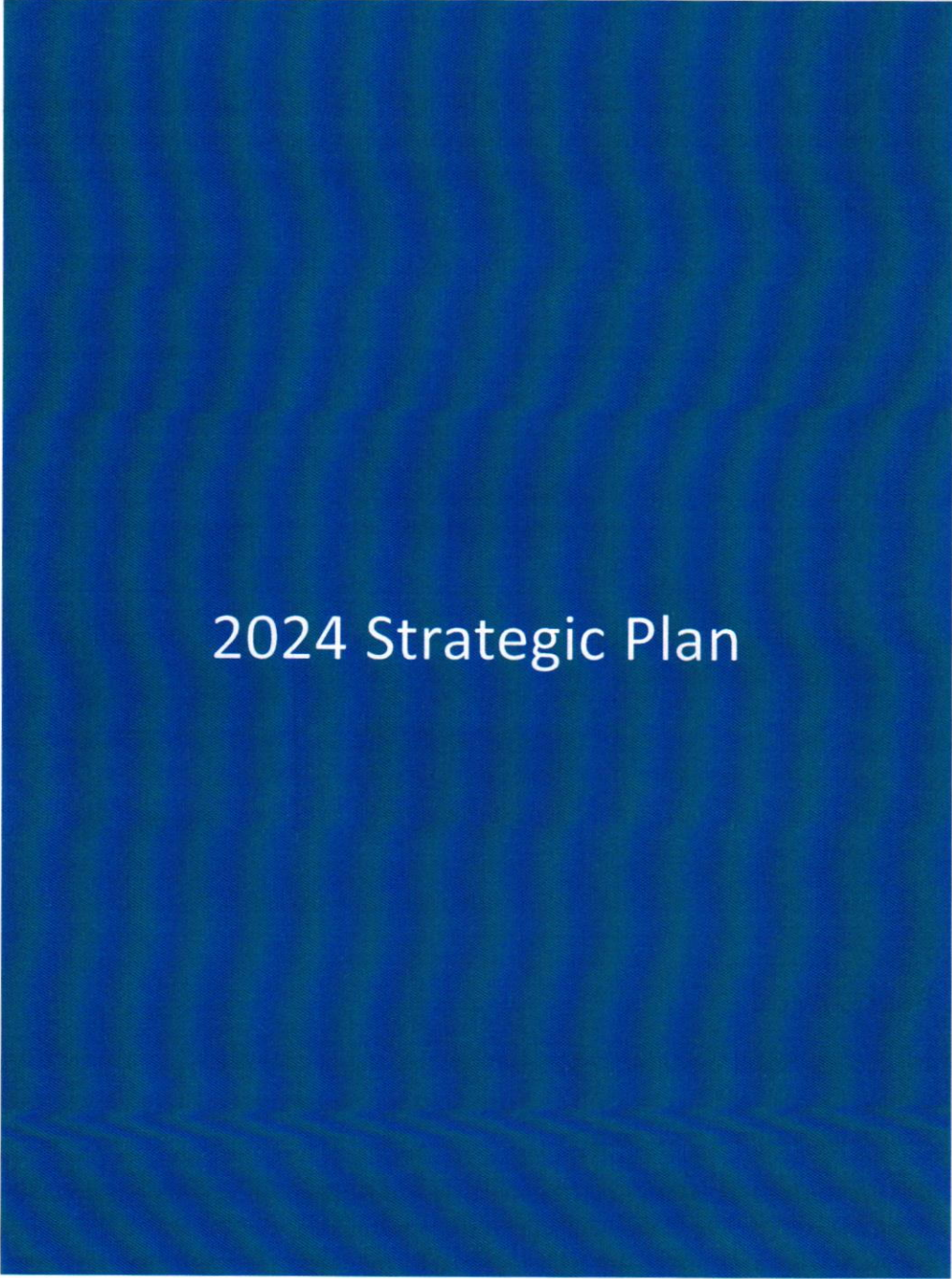
READ AND APPROVED THIS 10th DAY OF OCTOBER 2023, BY THE CITY COUNCIL
FOR THE CITY OF CRAIG, COLORADO.

ATTEST:


Liz White, City Clerk




Derek Duran, Mayor

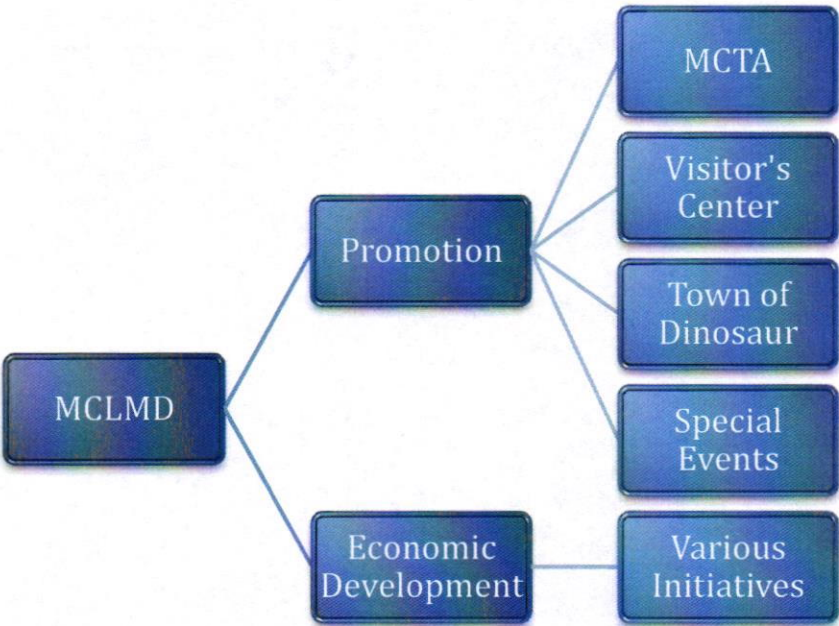


2024 Strategic Plan

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. 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 activities less than two years away; 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 2024, it must also recognize the impending sunset of the current ballot initiative scheduled for the end of 2025. With the scheduled closing of one of the power plant units also scheduled

for 2025; the MCLMD and Moffat County's voting population must decide if the lodging tax revenue is still a viable and valuable source of funds for Moffat County to aggressively pursue those strategies and initiatives that will continue to strengthen our economy and tourism industry.

MCLMD's revenue stream for 2022 continued to rebound from the blip in revenue experienced during the COVID pandemic. For the year ending 2022, the revenue collected was \$388,198, up from \$338,730 collected in 2021. Lodging revenue has remained strong in 2023 thanks to plant outages and powerline construction. Also, the consolidation of available hotel rooms has increased the rates charged by the hoteliers. While the revenue for 2023 is trending to finish similar to the 2021 and 2022 average of \$363,000 the MCLMD is using a conservative estimate for its 2024 budgeted revenue of \$325,000. This conservative estimate reflects anticipated reduction in hunting season traffic due to the winter kill experienced during the 2022/23 winter. As of financial information provided as of August 31, 2023, YTD lodging tax collected through June 30, 2023, is \$161,920. This trended to 18% increase year-over-year compared to June 2022. MCLMD expects to meet its \$275,000 budget revenue estimate for 2023.

During 2023, MCLMD continued to fund various existing and new events, provided prize money for a local business plan competition, funding for the updated mural for the old drive-in, committing to funding the transition gap for Open Heart Advocates, and other initiatives to help diversify Moffat County's economic base. MCLMD must continue to leverage past reserves and future revenues streams to fund projects and strategies that will provide long term tangible results. MCLMD will continue to be a primary source to fund initiatives that align with our strategic plan. It is imperative that the community stakeholders continue to focus on strengthening, diversifying, recruiting, and stabilizing our tourism industries and economic profile.

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. As the future of the MCLMD ballot initiative is contemplated, careful consideration must be given to expanding the scope of the fund uses for capital projects. Recent state of Colorado legislation now allows for funds to be used for capital projects, subject to the limitations of this revised statute.

2024 Strategic Plan

The 2024 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 2024, the MCLMD strategic plan will be focused on four areas. Those areas include, 1.) Economic Development; 2.) Community Marketing / Promotion; 3.) Cornerstone Projects.; and 4.) Signature Event Support. This plan will be governed by C.R.S. 29-25-101. This plan will also be governed 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, City of Craig Economic Development Advisory Committee, and concerned community members to collaborate on other projects that will promote Moffat County and develop its economy.

Economic Development

1. Moffat County faces the reality that three major employers will have shut down operations or significantly scaled back their operations. This reduction may start anytime between the next twelve to thirty-six months. 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. 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 and regional transportation.

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 is time sensitive and MCLMD wants to assist in any way possible to expedite a prospectus for investors. With the construction of the river park and redevelopment of the courthouse space, MCLMD could entertain any partnership opportunities to promote these assets.
2. *(Holdover Goal from 2023 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 project supports; creating an Annual Report; quarterly ads (either print or on social media); consistent updates to stakeholder partners; and overall marketing. MCLMD receives its funding from visitors to our community, this revenue source is set to sunset in 2025. If the community wants to continue to reinvest after 2025, MCLMD needs to showcase its accomplishments to gain community awareness.
3. MCLMD will continue to 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 even, 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, 2023. MCLMD will entertain requests for new events as they are received.

Cornerstone Projects for 2024

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. 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 advertise key partners, events, initiatives, and organizations.

3. **Town of Dinosaur Project Development and Strategic Support** – Set aside line-item reserve to fund any projects or support any activities that fulfill the 2024 LMD objectives as previously mentioned.
4. **Annual Report** – MCLMD will provide an annual report to key partners and the community highlighting board accomplishments through the utilization of Lodging Tax Revenue.
5. **Support of Recreational Opportunities** – Place an emphasis on events, initiatives, and organizations that capitalize on Moffat County's natural resources.

2024 Budget Strategy

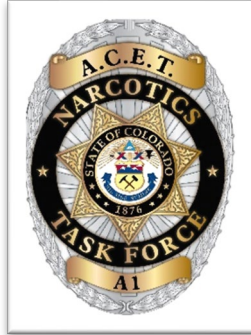
Based on the 2024 strategic plan and objectives listed above, the LMD Board proposes to amend the budget to reflect the following allocation strategy.

- Estimated 2024 Lodging Tax Revenue: \$325,000
- Financial support up to \$100,000 for existing events
- Financial support up to \$15,000 for MCLMD operational expenses
- Financial support up to \$15,000 for new events
- Financial support up to \$20,000 for Colorado High School Finals Rodeo
- Financial support up to \$75,000 for Strategic Partners
- Financial support up to \$100,000 for projects and initiatives which align with our Cornerstone projects.
- MCLMD earmarks \$534,094.25. of historical, present, and future revenue for cornerstone projects, and new / emerging initiatives and/or projects emerging in 2024 and requesting MCLMD funds (subject to MCLMD's statutory funding guidelines).
- This creates total possible budget expenditures of \$859,094.25.



ACET

All Crimes Enforcement Team



Moffat County Sheriff: KC Hume

Phone: 970-824-4495

Email: khume@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 county. 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

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
<u>Sources of Funds:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	188,135	82,500	82,500	82,500
Charges for Services	1,122	1,419	300	300
Miscellaneous	680	651	-	-
Interest	-	-	400	400
Transfer In	-	-	-	-
Fund Balance Used	-	-	920	920
Total Sources of Funds	\$ 189,937	\$ 84,569	\$ 84,120	\$ 84,120
<u>Uses of Funds:</u>				
Personnel	\$ -	\$ -	\$ -	-
Operating	\$ 48,209	\$ 29,107	\$ 84,120	\$ 84,120
Capital Outlay	\$ 160	\$ 892	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 48,369	\$ 29,999	\$ 84,120	\$ 84,120
Annual Net Activity	\$ 141,568	\$ 54,571	0	0
<u>Cumulative Balance:</u>				
Beginning Fund Balance*	\$ -	\$ 141,568	\$ 196,139	\$ 195,219
Change in Fund Balance	141,568	54,571	(920)	(920)
Ending Fund Balance	\$ 141,568	\$ 196,139	\$ 195,219	\$ 194,299
<u>Fund Balance Designations:</u>				
Restricted	\$ 141,568	\$ 196,140	\$ 195,219	\$ 194,299

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

All Crime Enforcement Teams Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
24500002	43900	CITY OF CRAIG	113,635	0	0	0
24500002	43904	MOFFAT CO DISTRICT ATTORNY	0	8,000	8,000	8,000
24500002	43905	ROUTT COUNTY	8,000	8,000	8,000	8,000
24500002	43906	HAYDEN POLICE DEPT	2,500	2,500	2,500	2,500
24500002	43907	STEAMBOAT SPGS POLICE DEPT	16,000	16,000	16,000	16,000
24500002	43908	CRAIG POLICE DEPT	16,000	16,000	16,000	16,000
24500002	43909	MOFFAT CO SHERIFF OFFICE	16,000	16,000	16,000	16,000
24500002	43910	ROUTT CO SHERIFF OFFICE	16,000	16,000	16,000	16,000
Intergovernmental:			188,135	82,500	82,500	82,500
Sales Taxes:			0	0	0	0
24500002	44011	FINES AND COLLECTIONS	1,122	1,419	300	300
Charges for Services:			1,122	1,419	300	300
24500002	45001	MISCELLANEOUS	680	651	0	0
Miscellaneous:			680	651	0	0
24500002	47001	INTEREST EARNED	0	0	400	400
Interest:			0	0	400	400
Total Revenue:			189,937	84,569	83,200	83,200

All Crime Enforcement Team Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
55500005	50050	CONTRACT LABOR	0	0	0	0
Personnel Expenditures:			0	0	0	0
24500002	51018	OTHER PROFESSIONAL SERVICES	0	0	1,080	1,080
24500002	52027	LEASING	10,000	2,268	12,000	12,000
24500002	52035	REPAIRS AUTO	70	1,000	1,500	1,500
24500002	52037	REPAIRS EQUIP/MAINT	135	0	3,500	3,500
24500002	52043	UTILITIES	1,830	806	2,340	2,340
24500002	53009	DUES & MEETINGS	8,113	0	8,000	8,000
24500002	53010	EDUCATION	1,487	3,447	7,500	7,500
24500002	53042	TELEPHONE	8,122	4,937	5,700	5,700
24500002	53046	TRAVEL	17,215	5,839	25,000	10,000
24500002	54037	MISC EQUIPMENT	82	6,383	10,000	15,000
24500002	54038	MISCELLANEOUS	136	0	0	0
24500002	54042	OFFICE SUPPLIES	45	1,044	2,000	2,000
24500002	54045	OPERATING SUPPLIES	704	3,138	5,000	15,000
24500002	54049	POSTAGE	270	246	500	500
Operating Expenditures:			48,209	29,107	84,120	84,120
24500002	60011	EQUIPMENT MISCELLANEOUS	0	340	0	0
24500002	60014	EQUIPMENT VEHICLES	160	552	0	0
Capital Expenditures:			160	892	0	0
Expenditure Total:			48,369	29,999	84,120	84,120



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.

2024 Capital Improvement Plan

The 2024 CIP includes improvements in five categories of projects:

- Equipment/Vehicle Replacement \$1,529,738
- Facility Improvements \$1,933,931
- Airport Maintenance \$448,532
- Road Maintenance \$500,000
- Technology Improvements \$22,000

The County's 2024 CIP includes a total of \$4,104,201 million. This amount is a increase of \$301,033 from the 2023 budget figure of \$3,803,168. Courthouse Capital Project \$1,616,413.

Category	2023 Rollover	2024	2025-2026	2027-2028	
EQUIPMENT/VEHICLE REPLACEMENT	\$ 103,100	\$ 1,426,638	\$ 3,509,929	\$ 2,518,772	\$
FACILITY IMPROVEMENTS	\$ 1,280,362	\$ 653,569	\$ 184,256	\$ -	\$
AIRPORT MAINTENANCE	\$ 330,000	\$ 118,532	\$	\$	\$
ROAD MAINTENANCE	\$	\$	\$	\$	\$
Preventative Maintenance	\$	\$ 500,000	\$	\$	\$
Asphalt Projects	\$	\$	\$	\$	\$
Asphalt Reconstruction	\$	\$	\$	\$	\$
Bridge Repair/Replacement	\$	\$	\$	\$	\$
TOTAL ROAD MAINTENANCE	\$ -	\$ 500,000	\$	\$	\$
TECHNOLOGY IMPROVEMENTS	\$	\$	\$	\$	\$
Computer Rotation	\$	\$ 22,000	\$ 22,000	\$ 22,000	\$
TOTAL TECHNOLOGY IMPROVEMENTS	\$ -	\$ 22,000	\$	\$	\$
GRAND TOTALS	\$ 1,383,462	\$ 2,720,739	\$ 3,694,185	\$ 2,518,772	\$

2024 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 Departments 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 2024 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, Human Service Building, Libraries, Community Centers, and parks and open space facilities. The 2024 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 multiuse building at the Fairgrounds
- 45% of the revenue for yet to be determined capital improvements
-

As of the end of 2024 these categories have the following estimated balances:

- Courthouse Expansion/Major Renovations \$9,546
- Senior Housing Improvements/Addition \$493,882
- Multiuse Building at Fairgrounds \$775,957
- Yet to be Determined Capital Improvements \$58,430

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, types of equipment, and the usage. Developmental Services also works with Departments to research best value for Equipment Purchases and, if needed, prepares the bid process.

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 off of 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 of replacement and will stay on the rotation until the mileage and condition of the vehicle is scored for highest replacement need.

Summary of Proposed Equipment/Vehicle Replacements

Equipment/Vehicle Description	2023 Rollover	2024	2025-2026	2027-2028
Airport Utility Vehicle	\$	\$	\$ 9,900	\$
Airport Fund Sub-Total	\$ -	\$ -	\$ 9,900	\$ -
Assessor Vehicles	\$	\$	\$	\$
Cemetery Pickups	\$ 44,800	\$ 15,200	\$ 36,300	\$ 36,300
Cemetery Utility Vehicles	\$	\$	\$ 12,650	\$
Cemetery Tractor	\$	\$	\$ 31,613	\$
Commissioners Vehicles	\$	\$ 42,000	\$ 42,000	\$ 42,000
Development Services Vehicles	\$	\$	\$	\$
Emergency Management Vehicle	\$	\$	\$	\$ 37,400
Extension Vehicle	\$	\$	\$ 36,300	\$
Fairgrounds Mower	\$	\$	\$ 21,790	\$
Fairgrounds Pickups	\$	\$ 60,000	\$	\$
Fairgrounds Toolcats	\$	\$	\$	\$ 52,874
Facilities Pickups	\$	\$ 36,600	\$	\$ 36,300
Facilities Miscellaneous Equip	\$	\$ 97,800	\$ 6,409	\$
Grounds & Building Trailers	\$	\$	\$ 8,552	\$
IT Vehicle	\$	\$	\$	\$
Maybell Ambulance	\$	\$	\$ 93,500	\$ 93,500
Maybell Fire Fire Truck	\$	\$ 60,000	\$ 121,836	\$
Maybell Park Vehicle	\$	\$	\$ 36,300	\$
Parks & Rec Ballfield Maint Equip	\$	\$	\$ 5,640	\$
Parks & Rec Mower	\$	\$	\$ 50,023	\$ 25,773
Parks & Rec Tractor	\$	\$	\$ 50,484	\$
Parks & Rec Trailers	\$	\$	\$ 6,604	\$
Parks & Rec Utility Vehicle	\$	\$	\$ 9,800	\$
Pest Management Foggers	\$	\$	\$	\$ 17,600
Pest Management ATVs	\$	\$ 34,000	\$ 18,000	\$
Pest Management Mixing/Loading Equip	\$	\$	\$ 1,621	\$ 4,000
Pest Management Pickups	\$ 22,000	\$	\$ 217,800	\$ 36,300
Pest Management Sprayers	\$	\$ 10,000	\$ 19,745	\$ 10,133
Pest Management Utility Vehicles	\$	\$	\$ 12,650	\$ 28,216
Pest Management Tracks for Argo	\$	\$	\$	\$ 28,217
Sheriff Vehicles	\$	\$ 181,038	\$ 84,150	\$ 157,850
General Fund Sub-Total	\$ 66,800	\$ 536,638	\$ 1,060,669	\$ 606,463
Pickups and Vans	\$	\$ 130,000	\$ 108,900	\$ 160,000
End / Belly Dumps	\$	\$ 260,000	\$	\$
Tractor Trucks	\$	\$ 440,000	\$ 219,538	\$ 398,555
Motor Graders	\$	\$	\$ 224,891	\$ 740,000
Loaders & Backhoes	\$	\$	\$ 615,208	\$
Water Trucks	\$	\$	\$ 34,427	\$
Trailers	\$	\$	\$ 28,407	\$ 475,308
Dozers	\$	\$	\$ 450,000	\$
Misc. Equipment	\$	\$	\$ 333,269	\$ 91,696
Crusher Equipment	\$	\$	\$ 211,720	\$
Road & Bridge Fund Sub-Total	\$ -	\$ 830,000	\$ 2,226,360	\$ 1,865,559

Summary of Proposed Equipment/Vehicle Replacements (Continued)

Equipment /Vehicle Description	2023 Rollover	2024	2025-2026	2027-2028
Passenger Van	\$	\$	\$	\$
	\$	\$	213,000	\$
Seniors Fund Sub-Total	\$ -	\$ -	\$ 213,000	\$ -
Transport Vehicle	\$	\$	\$	\$
	\$ -	\$ 60,000	\$	\$
Jail Fund Sub-Total	\$ -	\$ 60,000	\$ -	\$ -
Vehicle(s) Replacement	\$	\$	\$	\$
	\$ 36,300	\$	\$	\$ 46,750
Human Service Fund Sub-Total	\$ 36,300	\$ -	\$ -	\$ 46,750
	103,100	1,426,638	3,509,929	2,518,772

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 subject to available funding and approval by the Board of County Commissioners.

Summary of Proposed Facility Improvements

Facility Improvement Description	2023 Rollover	2024	2025-2026	2027-2028
Craig-Moffat Airport Improvements	\$ 330,000	\$ 118,532	\$	\$
Airport Fund Sub-Total	\$ 330,000	\$ 118,532	\$ -	\$ -
Facility Contingency	\$	\$ 50,000	\$	\$
Sheriff Equipment	\$	\$ 48,669	\$	\$ -
Emergency Management Equipment	\$	\$ 35,000	\$	\$
Sheriff Records Management System	\$	\$	\$ 104,256	\$
Sherman Youth Camp Generator	\$ 39,000	\$	\$	\$
Sherman Youth Camp Building	\$	\$ 150,187	\$	\$
General Fund Sub-Total	\$ 39,000	\$ 283,856	\$ 104,256	\$ -

Summary of Proposed Facility Improvements (Continued)

	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$
Landfill Fence Repair	\$	\$	\$	\$	\$
Landfill Pitt Construction	\$	\$	\$	\$	\$
Landfill New Cell	\$	\$	\$	\$	\$
Landfill Sub-Total	\$ -	\$ -	\$ -	\$ -	\$
	\$	\$	\$	\$	\$
Landfill Cell Construction	\$ 416,275	\$	\$	\$	\$
Landfill Fund Sub-Total	\$ 416,275	\$ -	\$ -	\$ -	\$
	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$
Treasurer Software upgrade	\$ 200,000	\$	\$	\$	\$
Finance Accounting System Upgrade	\$ 184,787	\$ 15,213	\$	\$	\$
Loudy Simpson Caretaker House	\$ 7,500	\$ 12,500	\$	\$	\$
Loudy Simpson Ice Rink remodel	\$	\$ 55,000	\$	\$	\$
Seniors Kitchen Fire Suppression System	\$ 16,800	\$	\$	\$	\$
Capital Fund Sub-Total	\$ 409,087	\$ 82,713	\$ -	\$ -	\$
	\$	\$	\$	\$	\$
Loudy Simpson Reskin Shelters	\$ 25,000	\$	\$	\$	\$
Loudy Simpson New Pump House	\$ 26,000	\$	\$	\$	\$
Loudy Simpson Tree Replacement	\$ 15,000	\$	\$ 15,000	\$	\$
Conservation Trust Fund Sub-Total	\$ 66,000	\$ -	\$ 15,000	\$ -	\$
	\$	\$	\$	\$	\$
Fencing	\$	\$ 148,000	\$ 65,000	\$	\$
Interior Locks Replacment	\$	\$ 10,000	\$	\$	\$
Parking Lot Repair	\$ 20,000	\$ 45,000	\$	\$	\$
Paint	\$	\$ 48,000	\$	\$	\$
Roof Top Units	\$	\$ 36,000	\$	\$	\$
Jail Fund Sub-Total	\$ 20,000	\$ 287,000	\$ 65,000	\$ -	\$
	\$	\$	\$	\$	\$
Component Unit Various Projects	\$	\$	\$	\$	\$
Component Unit Sub-Total	\$ -	\$ -	\$ -	\$ -	\$
	\$	\$	\$	\$	\$
	1,280,362	772,101	184,256	-	



Memorial Regional Health



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

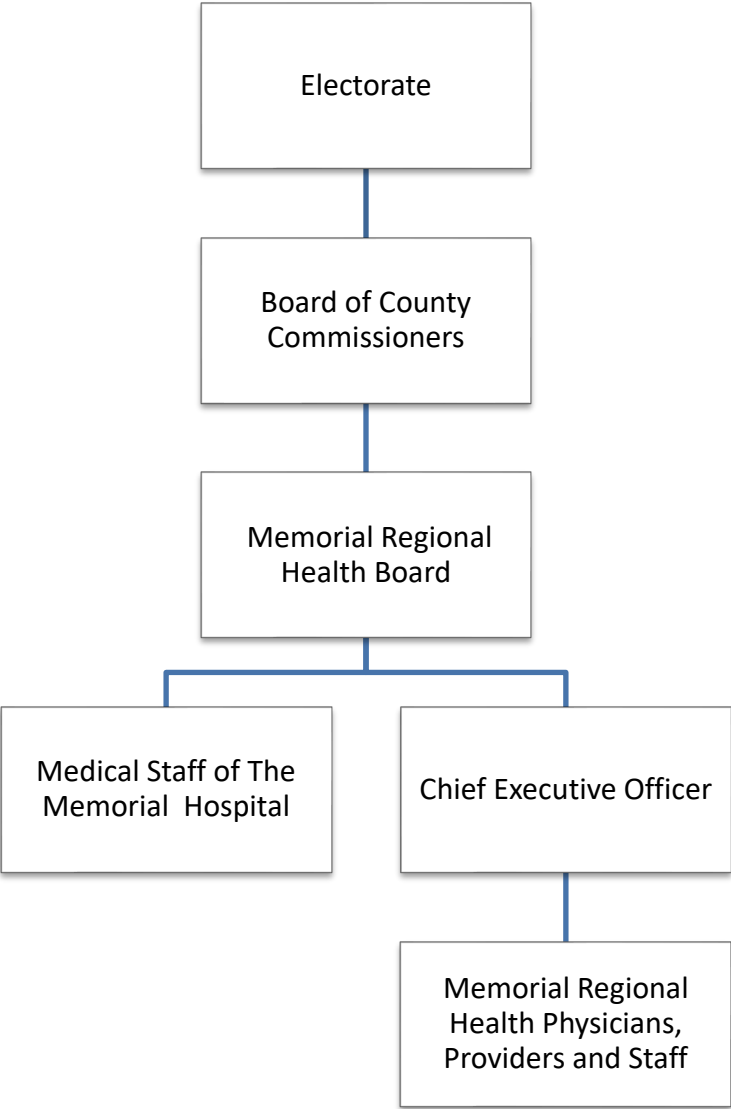
Purpose of Department:

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 in 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

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
<u>Sources of Funds:</u>				
Property Taxes	\$ 1,303,076	\$ 1,279,814	\$ 1,251,719	\$ 1,247,107
Sales Tax	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	66,599,775	65,759,400	63,930,600	74,488,736
Miscellaneous	5,723,170	1,321,025	2,085,333	2,252,657
Interest	-	-	280	400
Transfer In	-	-	-	-
Fund Balance Used		158,894		
Total Sources of Funds	\$ 73,626,021	\$ 68,519,133	\$ 67,267,932	\$ 77,988,900
<u>Uses of Funds:</u>				
Personnel	\$ 32,649,377	\$ 31,473,936	\$ 30,335,234	\$ 36,070,999
Operating	\$ 38,346,052	\$ 37,045,197	\$ 36,339,340	41,182,773
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 70,995,429	\$ 68,519,133	\$ 66,674,574	\$ 77,253,772
Annual Net Activity	\$ 2,630,592	\$ -	\$ 593,359	\$ 735,128
<u>Cumulative Balance:</u>				
Beginning Fund Balance	\$ 3,273,784	\$ 5,904,376	\$ 5,745,482	\$ 6,338,841
Change in Fund Balance	2,630,592	(158,894)	593,359	735,128
Ending Fund Balance	\$ 5,904,376	\$ 5,745,482	\$ 6,338,841	\$ 7,073,969
<u>Fund Balance Designations:</u>				
Assigned				
County Hospital	5,904,376	5,745,482	6,338,841	7,073,969

The Memorial Hospital Revenues

Account Number & Title	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
TAXES CURRENT PROPERTY	1,303,076	1,279,814	1,251,719	1,247,107
Property Taxes:	1,303,076	1,279,814	1,251,719	1,247,107
COUNTY SALES & LEASE			-	-
Intergovernmental:	-	-	-	-
CHARGES - PATIENT	66,599,775	126,012,600	119,316,200	140,629,192
DEDUCTIONS	-	(60,253,200)	(55,385,600)	(66,140,456)
Charges for Services:	66,599,775	65,759,400	63,930,600	74,488,736
OTHER FEDERAL GRANTS	3,413,696	-	-	-
OTHER	1,239,215	1,321,025	2,083,133	2,232,657
CONTRIBUTIONS	1,070,259	-	2,200	20,000
ADJUST INVESTMENTS TO MARKET	-	-	-	-
Miscellaneous:	5,723,170	1,321,025	2,085,333	2,252,657
INTEREST	-	-	280	400
Interest:	-	-	280	400
Total Revenue:	73,626,021	68,360,239	67,267,932	77,988,900

The Memorial Hospital Expenditures

Account Number & Title	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
SALARIES & FRINGE	32,649,377	31,473,936	30,335,234	36,070,999
Personnel Expenditures:	32,649,377	31,473,936	30,335,234	36,070,999
OPERATING	32,347,458	29,510,436	28,631,592	34,271,309
INTEREST & AMORITZATION	1,957,597	1,951,000	1,823,315	1,810,050
DEPRECIATION	4,007,008	3,913,900	4,340,600	4,464,621
LOSS ON INVESTMENT	33,989	1,669,861	1,543,833	636,793
COST OF ISSUANCE	0	0	0	0
Operating Expenditures:	38,346,052	37,045,197	36,339,340	41,182,773
CAPITAL OUTLAY	0	0	0	0
Capital Expenditures:	0	0	0	0
Expenditure Total:	70,995,429	68,519,133	66,674,574	77,253,772

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:

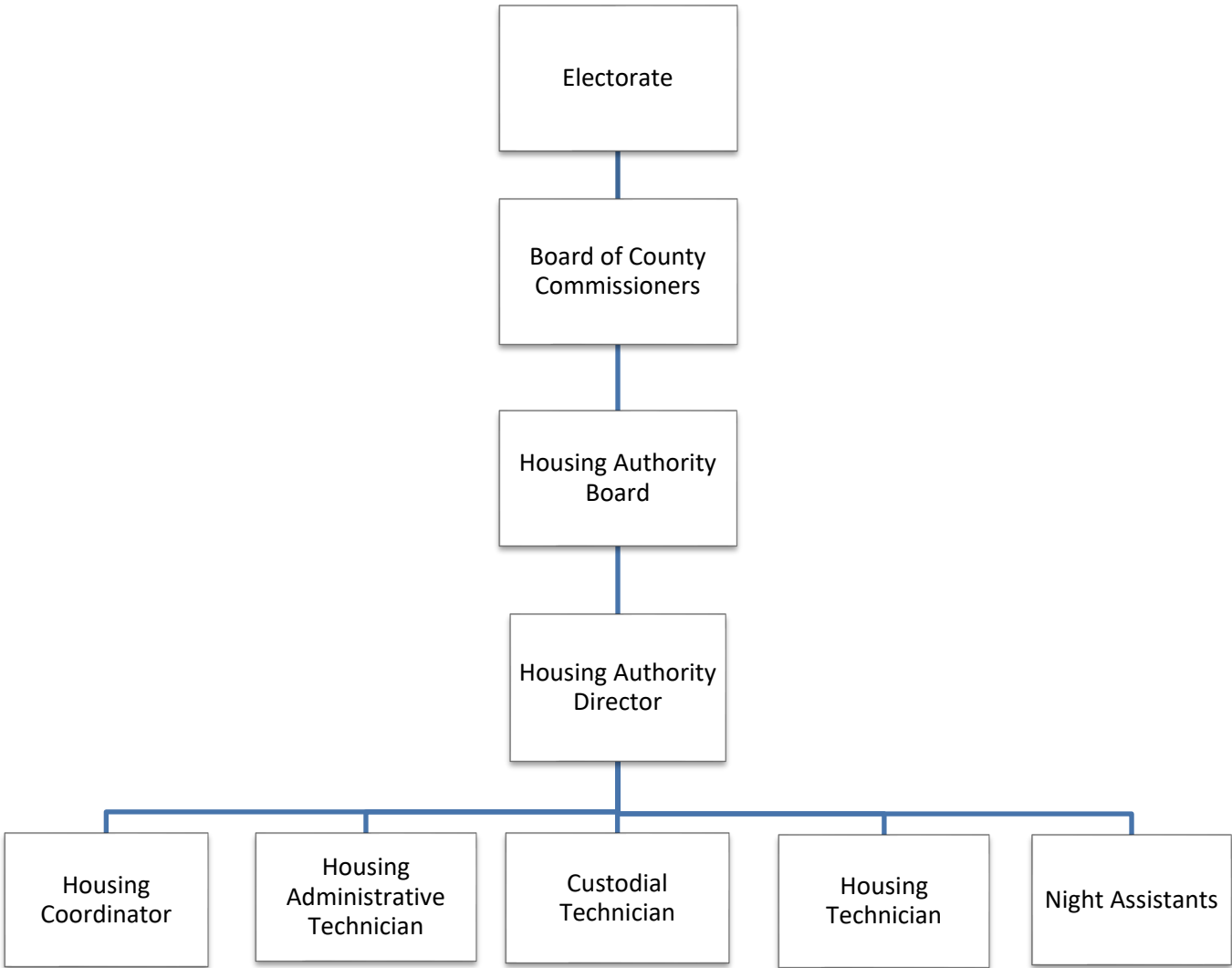
It is the mission of the Moffat County Housing Authority and its staff to provide a safe, clean, well-maintained, comfortable and pleasant environment in which senior citizens may actively live while providing quick and conscientious response to tenant needs.

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

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
<u>Sources of Funds:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	553,073	510,535	521,568	512,477
Charges for Services	373,111	383,949	424,773	449,778
Miscellaneous	18,593	5,582	8,475	5,850
Interest	1,564	8,816	1,068	1,068
Transfer In	-	-	-	-
Fund Balance Used				
Total Sources of Funds	\$ 946,341	\$ 908,883	\$ 955,884	\$ 969,173
<u>Uses of Funds:</u>				
Personnel	\$ 215,539	\$ 204,520	\$ 269,148	\$ 283,300
Operating	492,223	575,078	584,094	635,239
Capital Outlay	107	9,499	98,500	30,000
Transfers Out	-	-	-	-
Total Uses of Funds	\$ 707,869	\$ 789,096	\$ 951,742	\$ 948,539
Annual Net Activity	\$ 238,472	\$ 119,789	\$ 4,141	\$ 20,634
<u>Cumulative Balance:</u>				
Beginning Fund Balance	\$ 1,159,000	\$ 1,397,472	\$ 1,517,261	\$ 1,521,402
Change in Fund Balance	238,472	119,789	4,141	20,634
Ending Fund Balance	\$ 1,397,472	\$ 1,517,261	\$ 1,521,402	\$ 1,542,036
<u>Fund Balance Designations:</u>				
Restricted				
Emergency	-	-	20,000	20,000
Committed				
60 Days Operating*	297,593	300,385	142,235	153,120
Assigned				
Subsequent Year's Expenditures	1,099,879	1,216,875	1,359,167	1,368,915

Sunset Meadows I Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
60000006	43018	FED HUD TENANT ASSIST PAYMENTS	211,822	215,757	216,336	222,624
60000006	43019	FED CAPITAL/INCENT PERFORMANCE	0	55,711	20,000	20,000
Intergovernmental:			211,822	271,468	236,336	242,624
60000006	44004	TENANT RENT	184,530	240,875	234,364	224,005
60000006	44005	VACANCIES	0	(51,030)	0	0
60000006	44006	TENANT AIR CONDITIONER	2,675	2,549	2,830	2,800
60000006	44007	TENANT CABLE	6,429	6,282	7,062	6,800
60000006	44008	BEAUTY SHOP RENT	0	1,200	3,600	3,600
Charges for Services:			193,633	199,876	247,856	237,205
60000006	45001	MISCELLANEOUS	3,066	1,592	2,400	200
60000006	45010	UNCATEGORIZED INCOME	1,819	1,531	2,100	2,000
60000006	46004	REIMBURSEMENT	1,146	0	0	0
60000006	46013	DAMAGE REIMBURSEMENT	1,479	(193)	300	300
Miscellaneous:			7,510	2,931	4,800	2,500
60000006	47001	INTEREST EARNED	793	6,570	700	700
60000006	47005	INTEREST EDWARD JONES	3	258	8	8
60000006	47006	INTEREST LPL FINANCIAL	227	64	10	10
Interest:			1,022	6,893	718	718
Total Revenue			413,988	481,168	489,710	483,047

Sunset Meadows I Admin Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
60061006	50025	FULL TIME SHARED WAGES	40,994	40,401	46,793	49,500
60061006	50035	PART TIME SHARED WAGES	190	0	0	0
60061006	50042	OVER TIME	0	0	0	0
60061006	50046	LEAVE PAID OUT	1,650	0	0	0
60061006	50060	FRINGE BENEFITS	21,591	21,415	20,444	25,000
60061006	50080	RETIREMENT	1,437	2,415	2,528	2,700
Personnel Expenditures:			65,862	64,231	69,765	77,200
60061006	51001	AUDIT SERVICES	3,529	4,171	4,380	4,650
60061006	52009	COPIER LEASE	1,523	1,418	1,630	1,630
60061006	53001	ADVERTISING	2,109	2,720	2,750	10,000
60061006	53003	BACKGROUND CHECKS	1,020	1,500	1,500	1,250
60061006	53005	COMPUTER EXPENSE/SERVICES	3,209	4,479	6,000	4,500
60061006	53009	DUES & MEETINGS	356	564	600	600
60061006	53018	INSURANCE	1,503	14,777	17,250	21,326
60061006	53042	TELEPHONE	1,151	1,089	1,300	1,100
60061006	53057	CONTINUING EDUCATION	424	358	3,000	3,000
60061006	54001	ACTIVITIES	55	1,307	1,500	1,500
60061006	54006	BOARD EXPENSE	10	0	100	100
60061006	54038	MISCELLANEOUS	1,451	1,616	2,150	200
60061006	54042	OFFICE SUPPLIES	633	729	1,100	1,100
60061006	54046	OTHER ADMIN EXPENSE	9,174	821	3,000	2,000
60061006	54049	POSTAGE	67	44	100	100
60061006	57005	INTEREST	19	252	10	10
60061006	58017	RENT REFUND	0	267	300	300
Operating Expenditures:			26,233	36,114	46,670	53,366
Expenditure Total:			92,095	100,345	116,435	130,566

Sunset Meadows I Utilities Expenditure

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
60062006	52011	UTILITIES ELECTRIC	30,910	35,279	35,000	35,000
60062006	52030	UTILITIES NATURAL GAS	5,533	9,503	12,000	17,000
60062006	52040	UTILITIES SEWER	17,899	16,892	16,000	17,500
60062006	52046	UTILITIES WATER	21,035	20,078	19,000	19,000
Operating Expenditures:			75,377	81,751	82,000	88,500
Expenditure Total:			75,377	81,751	82,000	88,500

Sunset Meadows I Operating & Maintenance Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
60063006	50025	FULL TIME SHARED WAGES	14,008	13,257	26,800	27,000
60063006	50030	PART TIME WAGES	289	0	5,200	0
60063006	50035	PART TIME SHARED WAGES	7,143	3,366	0	5,200
60063006	50046	LEAVE PAID OUT	14	0	0	0
60063006	50060	FRINGE BENEFITS	15,289	12,952	22,609	23,000
60063006	50080	RETIREMENT	183	795	620	800
Personnel Expenditures:			36,925	30,369	55,229	56,000
60063006	51011	EXTERMINATING	770	1,075	2,000	2,000
60063006	52004	CABLE TV TENANT	12,557	11,480	11,000	14,500
60063006	52007	CLEANING SERVICES	3	605	1,200	1,500
60063006	52012	ELECTRICAL REPAIR	0	742	1,500	1,500
60063006	52013	ELEVATOR MAINTENANCE	2,307	2,643	3,250	4,500
60063006	52014	ELEVATOR PHONE	870	1,089	1,250	1,350
60063006	52017	FACILITY EXPENSE	46,430	33,730	27,100	23,500
60063006	52020	UTILITIES GARBAGE REMOVAL	2,079	1,906	2,000	2,000
60063006	52037	REPAIRS EQUIP/MAINT	14,810	18,711	18,000	18,000
60063006	53032	SECURITY	1,405	1,473	3,000	2,000
60063006	54010	CLEANING SUPPLIES	1,531	1,164	1,750	1,750
60063006	54028	FURNISHINGS	117	0	300	300
60063006	54047	PAINT	0	0	0	5,000
60063006	54072	STOVES & REFRIDGERATOR	440	696	750	750
60063006	54080	WASHER/DRYER	0	2,647	3,000	1,000
60063006	54081	WINDOW COVERINGS	0	0	300	300
Operating Expenditures:			83,320	77,962	76,400	79,950
60063006	60001	AIR CONDITIONERS	0	1,481	1,500	3,500
60063006	60005	CAPITAL OUTLAY	0	0	25,000	0
60063006	60006	CARPET REPLACEMENT	24	4,210	6,000	-
60063006	60018	INTERIOR BLDG IMPROVEMENT	0	0	16,800	16,800
60063006	60020	LINOLEUM REPLACEMENT	83	0	1,500	-
60063006	60023	PARKING LOT REPLACE/OVERLAY	0	0	100	100
60063006	60046	SECURITY UPGRADE	0	0	20,000	0
Capital Expenditures:			107	5,691	70,900	20,400
Expenditure Total:			120,352	114,022	202,529	156,350

Sunset Meadows I Financial Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
60064006	58002	DEPRECIATION	62,285	62,397	62,750	62,750
Operating Expenditures:			62,285	62,397	62,750	62,750
Expenditure Total:			62,285	62,397	62,750	62,750

Sunset Meadows II Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
60500006	43020	FED CHFA TENANT ASST PAYMENTS	141,937	239,067	285,232	269,853
60500006	43406	STATE EIAF GRANT	199,315	0	0	0
Intergovernmental:			341,251	239,067	285,232	269,853
60500006	44004	TENANT RENT	198,578	218,885	167,517	203,573
60500006	44005	VACANCIES	(28,505)	(43,693)	0	0
60500006	44006	TENANT AIR CONDITIONER	2,482	2,356	2,500	2,500
60500006	44007	TENANT CABLE	6,922	6,524	6,900	6,500
Charges for Services:			179,478	184,073	176,917	212,573
60500006	45001	MISCELLANEOUS	7,863	125	125	100
60500006	45010	UNCATEGORIZED INCOME	1,684	1,847	2,100	1,800
60500006	46004	REIMBURSEMENT	1,153	0	1,200	1,200
60500006	46013	DAMAGE REIMBURSEMENT	383	679	250	250
Miscellaneous:			11,083	2,652	3,675	3,350
60500006	45025	REPLACEMENT RESERVE	0	0	0	0
60500006	47001	INTEREST EARNED	542	1,923	350	350
Interest:			542	1,923	350	350
Total Revenue			532,353	427,715	466,174	486,126

Sunset Meadows II Admin Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
60561006	50025	FULL TIME SHARED WAGES	54,818	48,718	55,978	60,000
60561006	50030	PART TIME SHARED WAGES	0	0	0	0
60561006	50042	OVER TIME	43	0	0	0
60561006	50046	LEAVE PAID OUT	1,876	0	0	0
60561006	50060	FRINGE BENEFITS	15,070	26,781	29,595	31,000
60561006	50080	RETIREMENT	2,748	2,899	3,079	3,300
Personnel Expenditures:			74,555	78,399	88,653	94,300
60561006	51001	AUDIT SERVICES	6,924	7,747	8,134	8,905
60561006	52009	COPIER LEASE	1,467	1,418	1,630	1,630
60561006	53001	ADVERTISING	2,109	2,720	2,750	10,000
60561006	53003	BACKGROUND CHECKS	1,067	1,146	1,200	1,000
60561006	53005	COMPUTER EXPENSE/SERVICES	3,209	4,479	6,252	4,500
60561006	53009	DUES & MEETINGS	356	564	600	600
60561006	53018	INSURANCE	1,503	15,981	17,250	22,000
60561006	53042	TELEPHONE	2,026	1,802	2,215	1,900
60561006	53057	CONTINUING EDUCATION	424	350	3,000	3,000
60561006	54001	ACTIVITIES	46	1,409	1,500	1,500
60561006	54006	BOARD EXPENSE	10	0	100	100
60561006	54042	OFFICE SUPPLIES	633	604	1,100	1,100
60561006	54046	OTHER ADMIN EXPENSE	2,731	5,217	3,000	2,000
60561006	54049	POSTAGE	60	59	100	100
60561006	57005	INTEREST	20	258	10	10
60561006	58017	RENT REFUND	2,544	48	100	100
Operating Expenditures:			25,130	43,802	48,941	58,445
Expenditure Total:			99,685	122,201	137,594	152,745

Sunset Meadows II Utilities Expenditure

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
60562006	52011	UTILITIES ELECTRIC	21,740	23,650	24,875	24,875
60562006	52030	UTILITIES NATURAL GAS	5,482	8,465	9,000	17,000
60562006	52040	UTILITIES SEWER	17,899	18,427	18,500	18,500
60562006	52046	UTILITIES WATER	20,239	22,105	19,725	25,000
Operating Expenditures:			65,359	72,647	72,100	85,375
Expenditure Total:			65,359	72,647	72,100	85,375

Sunset Meadows II Operating & Maintenance Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
60563006	50025	FULL TIME SHARED WAGES	14,008	13,257	26,800	26,500
60563006	50030	PART TIME WAGES	0	0	5,450	0
60563006	50035	PART TIME SHARED WAGES	8,623	4,419	0	5,500
60563006	50060	FRINGE BENEFITS	15,384	13,050	22,632	23,000
60563006	50080	RETIREMENT	183	795	620	800
Personnel Expenditures:			38,197	31,521	55,502	55,800
60563006	51011	EXTERMINATING	786	760	2,000	2,000
60563006	52004	CABLE TV TENANT	13,063	11,944	12,500	16,000
60563006	52007	CLEANING SERVICES	2	3,090	1,750	3,000
60563006	52012	ELECTRICAL REPAIR	40	0	1,500	2,000
60563006	52013	ELEVATOR MAINTENANCE	1,667	3,198	2,750	4,000
60563006	52014	ELEVATOR PHONE	830	1,049	1,130	1,500
60563006	52017	FACILITY EXPENSE	20,646	27,791	22,000	22,000
60563006	52020	UTILITIES GARBAGE REMOVAL	2,079	2,079	2,250	2,250
60063006	52033	PLUMBING	165	0	0	0
60563006	52037	REPAIRS EQUIP/MAINT	8,003	18,109	15,000	20,000
60563006	53012	HAZARD INSURANCE	6,060	9,102	0	0
60563006	53032	SECURITY	795	1,879	3,000	2,000
60563006	54010	CLEANING SUPPLIES	1,554	1,164	2,000	2,000
60563006	54028	FURNISHINGS	90	0	0	2,000
60563006	54047	PAINT	0	0	0	3,000
60563006	54072	STOVES & REFRIDGERATOR	0	0	750	750
60563006	54080	WASHER/DRYER	0	1,478	2,250	1,000
60563006	54081	WINDOW COVERINGS	66	0	300	300
Operating Expenditures:			55,848	81,645	69,180	83,800
60563006	60001	AIR CONDITIONERS	0	1,100	1,500	3,500
60563006	60008	ELEVATOR UPGRADE	0	0	0	0
60563006	60006	CARPET REPLACEMENT	0	1,762	4,500	4,500
60563006	60018	INTERIOR BLDG IMPROVEMENT	0	0	0	0
60563006	60020	LINOLEUM REPLACEMENT	0	946	1,500	1,500
60563006	60023	PARKING LOT REPLACE/OVERLAY	0	0	100	100
60563006	60046	SECURITY UPGRADE	0	0	20,000	0
Capital Expenditures:			-	3,807	27,600	9,600
Expenditure Total:			94,045	116,973	152,282	149,200

Sunset Meadows II Financial Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
60564006	57001	CASH SURPLUS TO OWNER	0	11,089	10,000	4,000
60564006	57002	INCENTIVE PERFMORANCE FEE	17,204	27,177	10,000	13,000
60564006	57003	INT MORTGAGE RESTRUCTURE NOTE	6,524	4,971	10,000	10,000
60564006	57004	INT ON CONTIGENT MORTGAGES	1,490	1,490	1,490	1,490
60564006	57007	MORTGAGE PAYMENT	8,991	7,798	25,750	25,750
60564006	57008	SURPLUS/RESIDUAL RECEIPTS	0	0	18,500	18,500
60564006	58002	DEPRECIATION	64,460	66,234	50,313	50,313
Operating Expenditures:			98,670	118,761	126,053	123,053
Expenditure Total:			98,670	118,761	126,053	123,053

Shadow Mountain Local Improvement District

Neil Binder, Development Services Director

Phone: 970-824-9160

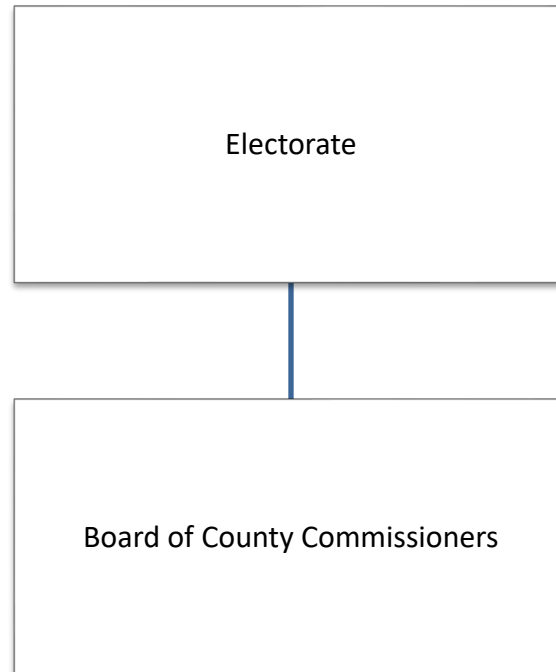
Email: nbinder@moffatcounty.net



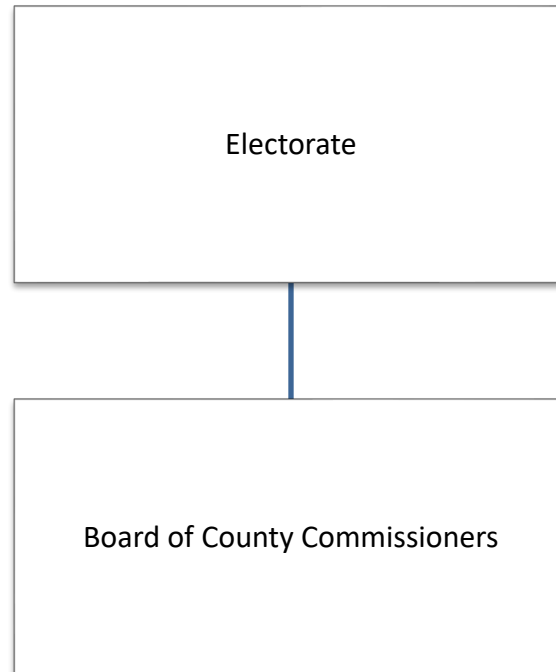
Purpose of Department:

- 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 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 Chart



Shadow Mountain Local Improvement District Fund Summary

	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
<u>Sources of Funds:</u>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-
Specific Ownership Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	28,944	23,190	31,000	31,000
Miscellaneous	(294)	-	-	-
Interest	-	-	-	-
Transfer In	-	-	-	-
Fund Balance Used				
Total Sources of Funds	\$ 28,650	\$ 23,190	\$ 31,000	\$ 31,000
<u>Uses of Funds:</u>				
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 18,755	\$ 18,713	\$ 27,806	\$ 27,806
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -
Total Uses of Funds	\$ 18,755	\$ 18,713	\$ 27,806	\$ 27,806
Annual Net Activity	\$ 9,895	\$ 4,477	\$ 3,194	\$ 3,194
<u>Cumulative Balance:</u>				
Beginning Fund Balance	\$ 167,371	\$ 177,266	\$ 181,743	\$ 184,937
Change in Fund Balance	9,895	4,477	3,194	3,194
Ending Fund Balance	\$ 177,266	\$ 181,743	\$ 184,937	\$ 188,131
<u>Fund Balance Designations:</u>				
Restricted				
Shadow Mountain LID	177,266	181,743	184,937	188,131

Shadow Mountain Local Improvement District Revenues

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
61000006	44002	USER FEES	28,944	23,190	31,000	31,000
		Charges for Services:	28,944	23,190	31,000	31,000
61000006	45001	MISCELLANEOUS	(294)	0	0	0
		Miscellaneous:	(294)	0	0	0
61000006	48110	TRANSFER IN FROM GENERAL	0	0	0	0
		Transfer In:	0	0	0	0
		Total Revenue:	28,650	23,190	31,000	31,000

Shadow Mountain Local Improvement District Expenditures

ORG	OBJ	DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
61000006	53002	ADVERTISING/LEGAL NOTICES	13	10	0	0
61000006	58009	FILING FEES	143	104	1,223	1,223
61000006	58013	INTEREST PAYMENT	2,464	2,303	3,793	3,793
61000006	58018	WPCRF PRINCIPAL	16,135	16,296	22,790	22,790
		Operating Expenditures:	18,755	18,713	27,806	27,806
61000006	52044	UTILITIES CONTSTRUCTION	0	0	0	0
61000006	52053	SEWER SERVICE LINES	0	0	0	0
		Capital Expenditures:	0	0	0	0
		Total Expenditures:	18,755	18,713	27,806	27,806



Appendix

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

Budget Year 2024

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:	2024	\$1,227,625
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 is 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:	2024	\$28,960
Total maximum payment liability for all Real Property Lease-Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms:		\$336,359

MOFFAT COUNTY LEASE AGREEMENTS FOR THE YEAR 2024

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	35,667,963		1,233,000	1,227,625	1,231,250	1,228,750	1,230,125
LEASES	BALANCE 12/31/2022	MATURITY	2023	2024	2025	2026	2027
NON REAL PROPERTY							
EQUIPMENT LEASE							
		4/8/2033					
Principal	294,468		21,788	22,838	24,766	25,930	27,131
Interest	41,891		6,611	6,122	5,609	5,053	4,471
EQUIPMENT LEASE TOTAL	336,359		28,399	28,960	30,375	30,983	31,602
TOTAL	36,004,322		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 governmental or community-based unit outside County Government receiving 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 for levying taxes. Tax-exempt property is excluded from the assessable base.

Bond-An interest-bearing note issued to borrow monies 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 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 of 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," 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 Expense-These costs, other than capital improvements and debt service, are necessary to support the primary services of the organization.

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 which 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 percentage change in 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 fund 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 which is heavily property tax dependent.

Resolutions



Juniper Canyon, Photographed by Colt Hoffman

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