

MOFFAT COUNTY BOARD OF COUNTY COMMISSIONERS

1198 W. Victory Way Craig, Colorado 81625

(970) 824-5517

Tony Bohrer  
District 1

Melody Villard  
District 2

Donald Broom  
District 3

**Board Meeting Agenda**

*Minutes will be recorded for these formal meetings*

**Tuesday, December 9, 2025**

8:30 am Pledge of Allegiance

Call to order by the Chairman / Approval of the agenda

**Consent Agenda -**

Review & Sign the following documents:

**Minutes:**

- a) November 25 (pgs 3 & 4)

**Resolutions:**

- b) 2025-116: Payroll (pg 5)
- c) 2025-117: Transfer of Intergovernmental Funds for October/November 2025 (pg 6)
- d) 2025-118: Transfer of Intergovernmental Funds for November 2025 (pg 7)
- e) 2025-120: A/P (pg 8)
- f) 2025-126: Voided warrant (pg 9)

**Contracts & Reports:**

- g) Treasurer's Report (pgs 10 & 11)
- h) Department of Public Health/CO Department of Public Health & Environment – Public Health Emergency Planning grant – Amendment #3 (pgs 12-28)
- i) Assessor's Office - Professional Services Contract Amendment #3 w/ CLH (pg 29)
- j) Assessor's Office – Professional Services Contract Amendment #3 w/ValueWest (pg 30)
- k) Contract Amendment #1 – SPL7 (pg 31)
- l) Insight Global, LLC Master Services Agreement for Staffing Services - Department of Human Services (pgs 32-40)

**m) Ratify:**

- Letter of Support: Memorial Regional Health – Geothermal Energy Tax Credit (pg 41)

**Public Comment/General Discussion:**

Please note that the Board may discuss any topic relevant to County business, whether or not the topic has been specifically noted on this agenda



11:47 AM 12/5/2025

## 8:45 am - Public Hearing(s):

- 1) Finance Department – Cathy Nielson & Heather Brumblow  
Final Approval of the 2026 County Budget: (which includes) (pgs 42-355)
  - 2025-121: Appointment of Budget Officer to Serve as Authorized Party to Certify Tax Levies Pursuant to Colorado Revised Statutes 39-1-111 (pg 348)
  - 2025-122: Amending Resolution 2024-129 – Distribution of Sales Tax (pg 349)
  - 2025-123: Resolution to adopt 2026 budget (pgs 350 & 351)
  - 2025-124: Resolution to Appropriate Sums of Money (pgs 352 & 353)
  - 2025-125: Mill Levies (pgs 354 & 355)
- 2) Office of Development Services – Neil Binder & Fairgrounds – Kyler Scott
  - Bid recommendation – Fairgrounds Arena equipment (pg 356)

### Adjournment

The next scheduled BOCC meeting will be Tuesday, December 30 - 8:30 am

Moffat County's YouTube link to view meeting:

<https://youtube.com/live/JjJnm9Rgyig?feature=share>

OR

<https://www.youtube.com/@moffatcountygovernment7518>

***\*\* Agenda is Subject to Change until 24 hours before scheduled Hearings\*\****

*The Board may alter the times of the meetings throughout the day, or cancel or reschedule noticed meetings*



11:47 AM 12/5/2025



Moffat County Board of County Commissioners  
1198 W Victory Way Ste 104 Craig, CO 81625

November 25, 2025

**In attendance:** Melody Villard, Chair; Donald Broom, Vice-Chair; Tony Bohrer, Board Member; Erin Miller, Deputy Clerk & Recorder; Candace Miller; Neil Binder; Max Salazar

Call to Order  
Pledge of Allegiance

Commissioner Villard called the meeting to order at 8:30 am

Villard made a motion to approve the agenda as presented, Broom seconded the motion. Motion carried 2-0.

**Consent Agenda –**

Review & Sign the following documents: (see attached)

**Minutes:**

- a) November 12th

**Resolutions:**

- b) 2025-111: Payroll
- c) 2025-112: Amend Resolution 2025-82 – Observed Employee Holidays for 2026
- d) 2025-113: A/P
- e) 2025-114: P-Cards
- f) 2025-115: Authorization for Participation in the Rural Jump-Start Program

**Contracts & Reports:**

- g) Department of Human Services Mental Health Services contract(s):
  - F. Beacom
  - N. Gavic
  - L. Nolte
- h) Contract Amendment #1 w/ Hines – Loudy-Simpson Park Pump Station Replacement
- i) Ratify:
  - CO Dept of Human Services/Department of Human Services Certificate of Compliance - County Personnel & Merit System
  - Letter of Support: Northwest CO Trails Corp grant application
  - Wolf letter to Washington State Fish & Wildlife Commission

Villard made a motion to approve the consent agenda items A-I. Bohrer seconded the motion. Motion carried 2-0.

Please note that the Board may discuss any topic relevant to County business, whether or not the topic has been specifically noted on this agenda

**Public Comment/General Discussion:**

There was no public comment or general discussion

**Airport – Candace Miller**

- Present Airport Ground Lease agreement (see attached)

Miller presented an Airport Ground Lease agreement with Bernard Karwick. Karwick is going to build a hanger at the Craig-Moffat County Airport; this agreement is for the two years that will cover the construction phase of the hanger, then once that is complete, he will sign a permanent ground lease.

Bohrer moved to accept the Ground Lease agreement with Bernard Karwick, as presented. Broom seconded the motion. Motion carried 3-0.

Meeting adjourned at 8:34 am

The next scheduled BOCC meeting is Tuesday, December 9, 2025

Submitted by:

Erin Miller, Deputy Clerk and Recorder

Approved by: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Approved on: \_\_\_\_\_

Attest by: \_\_\_\_\_

RESOLUTION 2025-116  
PAYMENT OF PAYROLL WARRANTS  
Payroll Ending 11/22/2025

WHEREAS, The Board of Commissioners of Moffat County, Colorado, have approved the payment of various debts and obligations from the various county funds:

AND WHEREAS, the warrants issued in payment of said debts and obligations have been issued against the Moffat County Warrant Fund:

NOW THEREFORE, BE IT RESOLVED that the Moffat County Treasurer be and he is hereby authorized to transfer money among the various funds as follows:

**Pay Date 12/5/2025**

FROM FUND:

|                  |           |              |    |
|------------------|-----------|--------------|----|
| General          | 0010.7000 | \$259,137.87 | cr |
| Road & Bridge    | 0020.7000 | \$159,160.65 | cr |
| Landfill         | 0070.7000 | \$14,936.81  | cr |
| Airport          | 0120.7000 | \$384.02     | cr |
| Library          | 0130.7001 | \$11,930.35  | cr |
| Maybell WWTF     | 0280.7000 | \$0.00       | cr |
| Health & Welfare | 0080.7000 | \$0.00       | cr |
| Senior Citizens  | 0170.7000 | \$7,213.80   | cr |
| Mo Co Tourism    | 0320.7000 | \$3,254.98   | cr |
| PSC Jail         | 0072.7000 | \$79,723.03  | cr |
| Human Services   | 0030.7100 | \$65,657.94  | cr |
| Public Health    | 0065.7000 | \$13,976.33  | cr |
| SM I             | 0168.7000 | \$4,591.13   | cr |
| SM II            | 0169.7000 | \$5,727.35   | cr |

TO FUND:

|         |           |              |    |
|---------|-----------|--------------|----|
| Warrant | 0100.1000 | \$625,694.26 | dr |
|---------|-----------|--------------|----|

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

Chairman

STATE OF COLORADO )  
                                  )ss.  
COUNTY OF MOFFAT )

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

RESOLUTION 2025-117  
TRANSFER OF INTERGOVERNMENT FUNDS  
FOR THE MONTH OF OCTOBER & NOVEMBER 2025

WHEREAS, The budget of Moffat County defines moneys that are to be  
cleared from the various funds.

NOW THEREFORE, BE IT RESOLVED that the Moffat County Treasurer be and  
he is hereby authorized to clear the following sum of money between the funds  
as indicated:

| <b><i>From: (Fund)(CREDIT)</i></b> | <b><i>Amount</i></b> | <b><i>To: (Fund) (DEBIT)</i></b> | <b><i>Amount</i></b> |
|------------------------------------|----------------------|----------------------------------|----------------------|
| GENERAL                            | 107.98               | AIRPORT                          | 107.98               |
| GENERAL                            | 172.42               | AIRPORT                          | 172.42               |

**TOTALS**      \$      280.40

**TOTALS**      \$      280.40

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

\_\_\_\_\_  
**Chairman**

\_\_\_\_\_)ss  
COUNTY OF MOFFAT )

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

WITNESS my hand and seal this 9th day of December, A.D. 2025

RESOLUTION 2025-118  
TRANSFER OF INTERGOVERNMENT FUNDS  
FOR THE MONTH OF NOVEMBER 2025 - CTSI

WHEREAS, The budget of Moffat County defines moneys that are to be cleared from the various funds.

NOW THEREFORE, BE IT RESOLVED that the Moffat County Treasurer be and he is hereby authorized to clear the following sum of money between the funds as indicated:

| <i>From: (Fund)(CREDIT)</i> |    | <i>Amount</i>        | <i>To: (Fund) (DEBIT)</i> |    | <i>Amount</i>        |
|-----------------------------|----|----------------------|---------------------------|----|----------------------|
| ROAD & BRIDGE               | \$ | 263,172.51           | GENERAL                   | \$ | 429,810.89           |
| PSC JAIL                    | \$ | 93,797.37            |                           |    |                      |
| LIBRARY                     | \$ | 20,738.37            |                           |    |                      |
| SENIOR CITIZENS             | \$ | 2,580.00             |                           |    |                      |
| HUMAN SERVICES              | \$ | 1,290.00             |                           |    |                      |
| LANDFILL                    | \$ | 13,988.54            |                           |    |                      |
| SUNSET MEADOWS #1           | \$ | 16,025.91            |                           |    |                      |
| SUNSET MEADOWS #2           | \$ | 18,218.19            |                           |    |                      |
| TOTALS                      |    | <u>\$ 429,810.89</u> | TOTALS                    |    | <u>\$ 429,810.89</u> |

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

**Chairman**

COUNTY OF MOFFAT )ss

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

WITNESS my hand and seal this 9th day of December, A.D. 2025

RESOLUTION 2025-120  
TRANSFER OF PAYMENT OF WARRANTS  
FOR THE MONTH OF DECEMBER 2025

WHEREAS, The Board of Commissioners of Moffat County, Colorado, have approved the payment of various debts and obligations from the various county funds:

AND WHEREAS, the warrants issued in payment of said debts and obligations have been issued against the Moffat County Warrant Fund:

NOW THEREFORE, BE IT RESOLVED that the Moffat County Treasurer be and he is hereby authorized to transfer money among the various funds as follows:

| FROM FUND:                  | Check Date: | 12/9/2025             |    |           |
|-----------------------------|-------------|-----------------------|----|-----------|
| General                     | 110         | <u>\$72,814.87</u>    | CR | 0010.7000 |
| Road & Bridge               | 200         | <u>\$89,531.91</u>    | CR | 0020.7000 |
| Landfill                    | 240         | <u>\$10,570.19</u>    | CR | 0070.7000 |
| Airport                     | 260         | <u>\$425.62</u>       | CR | 0120.7000 |
| Emergency 911               | 270         | <u>\$4,643.44</u>     | CR | 0350.7000 |
| Capital Projects            | 510         | <u>\$10,000.00</u>    | CR | 0160.7000 |
| Conservation Trust          | 211         |                       | CR | 0060.7000 |
| Library                     | 212         | <u>\$1,325.41</u>     | CR | 0130.7001 |
| Maybell Sanitation          | 610         | <u>\$555.89</u>       | CR | 0280.7000 |
| Health & Welfare            | 720         | <u>\$835,027.69</u>   | CR | 0080.7000 |
| Senior Citizens             | 215         | <u>\$2,014.63</u>     | CR | 0170.7000 |
| Internal Service Fund       | 710         |                       | CR | 0325.7000 |
| Lease Purchase Fund         | 410         |                       | CR | 0175.7000 |
| NCT Telecom                 | 520         |                       | CR | 0166.7000 |
| Mo Co Tourism Assoc         | 219         |                       | CR | 0320.7000 |
| PSC - JAIL                  | 210         | <u>\$37,202.34</u>    | CR | 0072.7000 |
| Human Seviles               | 220         | <u>\$79.25</u>        | CR | 0030.7100 |
| Public Health               | 250         | <u>\$522.00</u>       | CR | 0065.7000 |
| Sunset Meadows I            | 910         | <u>\$6,909.54</u>     | CR | 0168.7000 |
| Sunset Meadows I Security   | 910         | <u>\$1,493.10</u>     | CR | 0167.7000 |
| Sunset Meadows II           | 920         | <u>\$1,624.79</u>     | CR | 0169.7000 |
| Sunset Meadows II Security  | 920         | <u>\$1,256.42</u>     | CR | 0171.7000 |
| ACET                        | 275         |                       | CR | 0040.7000 |
| Shadow Mountain LID         | 530         |                       | CR | 0110.7000 |
| MC Local Marketing District | 231         |                       | CR | 0050.7000 |
| To Fund                     |             |                       |    |           |
| Warrant                     |             | <u>\$1,075,997.09</u> | DR |           |

Adopted this 9th day of December, 2025

\_\_\_\_\_  
Chairman

RESOLUTION 2024-126  
VOIDED WARRANTS RESOLUTION  
FOR THE MONTH OF DECEMBER

WHEREAS, The Board of Commissioners of Moffat County, Colorado, have approved the payment of various debts and obligations from the various county funds:

AND WHEREAS, the warrants issued in payment of said debts and obligations have been issued against the Moffat County Warrant Fund:

NOW THEREFORE, BE IT RESOLVED that the Moffat County Treasurer be and he is hereby authorized to transfer money among the various funds as follows:

12/9/2025

|                  |              |           |    |
|------------------|--------------|-----------|----|
| TO: WARRANT FUND | 10-0000-2003 | \$ 867.83 | CR |
|------------------|--------------|-----------|----|

| VOID FUND         | WARRANT # | 12/9/2025 | VENDOR NAME  | \$     |  |    |
|-------------------|-----------|-----------|--|--------|--|----|
| SUNSET MEADOWS #1 | 442214    | 12/9/2025 | Sunset Meadows Tenant Refund check entered under wrong account | 867.83 |  | DR |
|                   |           |           |  |        |  |    |
|                   |           |           |  |        |  |    |
|                   |           |           |  |        |  |    |

|                    |              |           |    |
|--------------------|--------------|-----------|----|
| FROM: WARRANT FUND | 10-0000-1001 | \$ 867.83 | cr |
|--------------------|--------------|-----------|----|

Adopted this 9th day of December, 2025

\_\_\_\_\_  
Chairman

STATE OF COLORADO       )  
                                      )ss.  
COUNTY OF MOFFAT       )

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

WITNESS my hand and seal this 9th day of December, A.D. 2025

\_\_\_\_\_  
County Clerk & Ex-officio

## FOR SUBRECIPIENTS ONLY

This is a supporting document for Contract Number: 2026\*0039 Amendment #3

The updated information provided here does not modify the original contract or original task order in any way. The information provided here informs the grantee of updated items that are required under 2 CFR 200.332.

Data Required by 2 CFR 200.332 (All pass through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward. If any of these data elements change, the changes are to be reflected in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best available information when some of the information below is unavailable. A pass-through entity must provide the unavailable information when it is obtained.):

- A. Subrecipient name: Shown in Contractor box on cover page of original contract and subsequent modifications.
- B. Subrecipient's unique entity identifier: JK39NCN9VSD6
- C. Federal Award Identification Number (FAIN): NU90TU000029
- D. Federal Award Date (when Federal award was signed by authorized official of the Federal awarding agency): 9/15/2025
- E. Subaward Period of Performance Start and End Date: Start date shown on cover page of original contract and end date shown on cover page of original contract, as updated by any subsequent modifications.
- F. Subaward Budget Period Start and End Date: Start date shown on cover page of original contract and end date shown on cover page of original contract, as updated by any subsequent modifications.
- G. Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient: Shown on Budget Exhibit in column matching this contract modification.
- H. Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current financial obligation: Shown on cover page of this contract modification and on Budget Exhibit.
- I. Total Amount of the Federal Award committed to the subrecipient by the pass-through entity: Shown on cover page of this contract modification and on Budget Exhibit.
- J. Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA): This funding program aims to strengthen the capacity and capability of state, tribal, local, and territorial (STLT) public health systems to prepare for, respond to, and recover from public health threats and emergencies.
- K. Name of Federal awarding agency, pass-through entity, and contact information for the awarding official of the Pass-through entity: Colorado Department of Public Health and Environment, Kurt Williams, kurt.williams@state.co.us 303-810-4679.
- L. Assistance Listing number and Title; 93.069 Public Health Emergency Preparedness total Award to CDPHE including Match: \$22,534,620.00
- M. Identification of whether the award is R&D: No
- N. Indirect cost rate for the Federal award (including if the de minimis rate is charged) per § 200.414: Shown on Budget Exhibit as indicated by indirect rate and amount.



State of Colorado Grant Agreement Modification

Grant Agreement Amendment #3

|  |   |
|--|---|
| <b>State Agency</b>                                  | <b>Current Agreement Expiration Date</b>          |
| Colorado Department of Public Health and Environment | June 30, 2026                                     |
| <b>Grantee</b>                                       | <b>Fund Expenditure End Date</b>                  |
| Board of County Commissioners of Moffat County       | June 30, 2026                                     |
| (a political subdivision of the state of Colorado)   | <b>Current Agreement Maximum Amount</b>           |
| for the use and benefit of                           | <b>Initial Term</b>                               |
| Moffat County Public Health                          | State Fiscal Year 2025      \$44,385.00           |
| <b>Grantee UEI</b>                                   | <b>Extension Terms</b>                            |
| JK39NCN9VSD6   | State Fiscal Year 2026      \$44,398.00           |
| <b>Original Agreement Number</b>                     | Total for all State Fiscal Years      \$88,783.00 |
| 2025*0131  |   |
| <b>Amendment Agreement Number</b>                    |   |
| 2026*0039 Amendment #3                               |   |
| <b>Agreement Performance Beginning Date</b>          |   |
| July 01, 2024  |   |

Exhibits and Order of Precedence

The following Exhibits and attachments are included with this Agreement:

- 1. Exhibit B, Statement of Work.
- 2. Exhibit C, Budget.

In the event of a conflict of inconsistency between this Agreement and any Exhibit or attachment, such conflict or inconsistency shall be resolved by reference to the documents in the following order of priority:

- 1. Exhibit D, Federal Provisions.
- 2. Colorado Special Provisions in §19 of the Master Task Order Agreement.
- 3. The provisions of the other sections of the main body of this Agreement.
- 4. Exhibit B, Statement of Work.
- 5. Exhibit C, Budget.
- 6. Exhibit A, Additional Provisions

The Parties hereto have executed this agreement

Each person signing this Amendment represents and warrants that the signer is duly authorized to execute this Amendment and to bind the Party authorizing such signature.

Grantee  
Board of County Commissioners of Moffat  
County  
(a political subdivision of the state of  
Colorado)  
for the use and benefit of  
Moffat County Public Health

STATE OF COLORADO  
Jared S. Polis, Governor  
Colorado Department of Public Health and  
Jill Hunsaker Ryan, MPH, Executive Director  
\_\_\_\_\_  
By: Chelsea Gilbertson, Procurement &  
Contracts Section Director

\_\_\_\_\_  
By: Melody Villard, Commissioner-Chair

Date: \_\_\_\_\_

Date: \_\_\_\_\_

STATE CONTROLLER  
Robert Jaros, CPA, MBA, JD

\_\_\_\_\_  
By: Kurt Williams, Controller Delegate.

Amendment Effective Date: \_\_\_\_\_

In accordance with §24-30-202, C.R.S., this Agreement is not valid until signed and dated below by the State Controller or an authorized delegate.

## **1. Parties**

This Amendment (the “Amendment”) to the Original Agreement shown on the Signature and Cover Page for this Amendment (The “Agreement”) is entered into by and between the Grantee, and the State.

## **2. Terminology**

Except as specifically modified by the Amendment, all terms used in this Amendment shown on the Signature and Cover Page for this Amendment (the “Agreement”) is entered into by and between the Grantee, and the State

## **3. Amendment Effective Date and Term**

### **A. Amendment Effective Date**

This Amendment shall not be valid or enforceable until the Amendment Effective Date shown on the Signature and Cover Page for this Amendment. The State shall not be bound by any provision of this Amendment before that Amendment Effective Date, and shall have no obligation to pay Grantee for any Work performed or expense incurred under this Amendment either before or after of the Amendment term shown in **§3.B** of this Amendment.

### **B. Amendment Term**

The Parties’ respective performances under this Amendment and the changes to the Agreement contained herein shall commence on the Amendment Effective Date shown on the Signature and Cover Page for this Amendment or December 15, 2025, whichever is later and shall terminate on the termination of the Agreement or June 30, 2026, whichever is earlier.

## **4. Purpose**

The Parties entered into the agreement to support public health department’s ability to effectively respond to a range of public health threats, including infectious diseases, natural disasters, biological, chemical, nuclear and radiological events.

The Parties now desire to update the Statement of Work - Work Plan Activities, Standards and Requirements, and add Deliverables. This amendment increases the contract budget and increases the current contract maximum.

## **5. Modification**

The Agreement and all prior amendments thereto, if any, are modified as follows:

- A. The Agreement Initial Agreement Expiration Date on the Agreement's Signature and Cover Page is hereby deleted and replaced with the Current Agreement Expiration Date shown on the Signature and Cover Page for this Amendment.
- B. The Agreement Maximum Amount field on the Agreement's Signature and Cover Page is hereby deleted and replaced with the Current Agreement Maximum Amount field shown on the Signature and Cover Page for this Amendment.
- C. The Parties now agree to modify Exhibit B-Statement of Work of the agreement. Exhibit B-Statement of Work is deleted and replaced in its entirety with Exhibit B-Statement of Work attached to this amendment.
- D. The Parties now agree to modify Exhibit C-Budget of the agreement. Exhibit C-Budget is deleted and replaced in its entirety with Exhibit C-Budget attached to this Amendment.

**6. Limits of Effect and Order of Precedence**

This Amendment is incorporated by reference into the Agreement, and the Agreement and all prior amendments or other modifications to the Agreement, if any, remain in full force and effect except as specifically modified in this Amendment Except for the Special Provisions contained in the Agreement, in the event of any conflict, inconsistency, variance, or contradiction between the provisions of this Amendment and any of the provisions of the Agreement or any prior modification to the Agreement, the provisions of this Amendment shall in all respects supersede, govern, and control. The provisions of this Amendment shall only supersede, govern, and control over the Special Provisions contained in the Agreement to the extent that this Amendment specifically modifies those Special Provisions.

## STATEMENT OF WORK

To Original Contract Number 2025-0131

These provisions are to be read and interpreted in conjunction with the provisions of the contract specified above.

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### I. Project Description

This project serves to improve medical and public health preparedness, response, recovery and epidemiological capabilities at the federal, state, and local levels. Public health systems are essential in preparing communities to respond to and recover from emergencies and threats. Centers for Disease Control and Prevention (CDC) established the Public Health Emergency Preparedness PHEP program to build public health emergency response capabilities both nationally and locally.

The PHEP cooperative agreement provides technical assistance and resources to support state, local, Tribal, and territorial public health departments, along with Healthcare Coalitions (HCCs) and health care organizations, throughout Colorado to record measurable and sustainable progress towards achieving the preparedness and response capabilities that promote prepared and resilient communities through planning, training, and exercises.

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### II. Definitions

1. AAR/IP - After Action Report/Improvement Plan
2. CDB - Communicable Disease Branch
3. CDEU - Communicable Disease Epidemiology Update Calls, facilitated by CDPHE which occur bi-monthly
4. CDPHE - Colorado Department of Public Health and Environment
5. CO-SHARE - Colorado State Health and Readiness Exchange
6. EpiTrax - Colorado's disease reporting and surveillance system
7. Epi - Epidemiology
8. ESF#8 - Emergency Support Function 8, Public Health & Medical
9. FoodNet - A collaboration between the CDC and selected state health departments to track pathogens that cause foodborne illnesses
10. HAN - Health Alert Network
11. High-Risk Disease Situation- A situation where the public health agency must make timely decisions or perform timely actions to prevent additional disease spread.
12. LPHA - Local Public Health Agency
13. MCM - Medical Countermeasures
14. MYIPP - Multi Year Integrated Preparedness Plan
15. NORS - National Outbreak Reporting System
16. OEPR - Office of Emergency Preparedness and Response
17. Priority Jurisdictional Risk - Risk identified as a priority area of concern by the jurisdiction
18. RRC - Readiness & Response Coordinator

19. SOW - Statement of Work

20. State Capstone Tabletop Exercise - Component of PHEP exercise series

### III. Work Plan

**Goal #1:** Local Public Health Agencies will effectively prepare for, monitor, detect, diagnose, investigate, and nimbly respond to all types of conditions, events, and disasters that impact the public's health.

**Objective #1:** No later than the expiration date of the Contract, maintain public health surveillance and epidemiological response capacity within the Jurisdiction through planning, training activities, exercises and response to real events.

**Primary Activity #1** The Contractor shall update a local public health response plan.

**Primary Activity #2** The Contractor shall conduct timely, complete disease investigations within their jurisdiction in order to implement appropriate disease control mitigation activities.

#### Sub Activity #2

1. The Contractor shall maintain complete, accurate investigation data in statewide surveillance systems.

**Primary Activity #3** The Contractor shall respond to incidents with public health implications within their jurisdiction in order to implement appropriate disease control mitigation activities including immediate responses to High-Risk Disease Situations outside of normal business hours.

**Primary Activity #4** The Contractor shall evaluate disease investigation metrics reports provided to them by the Communicable Disease Branch (CDB) at the Colorado Department of Public Health and Environment (CDPHE).

**Primary Activity #5** The Contractor shall attend statewide Communicable Disease Epidemiology (Epi) Update calls.

**Primary Activity #6** The Contractor shall attend Statewide Epi Response Coordination calls during statewide response to communicable disease events.

**Primary Activity #7** The Contractor shall meet quarterly with the state Field Epidemiologist assigned to their jurisdiction to provide agency epidemiology updates.

**Primary Activity #8** The Contractor shall evaluate public health surveillance data to assist with the prompt identification of potentially hazardous health situations to enable information sharing for rapid response decision making.



**EXHIBIT B**

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**Sub- Activity #8**

1. The Contractor shall present public health data concepts with invested community organizations, a minimum of once during the term of the Contract.

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**Primary Activity #9:** The Contractor shall conduct disease control prevention activities among people at higher risk of communicable disease infections through collaboration with other invested organizations and individuals.

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**Primary Activity #10** The Contractor shall respond to bi-annual communicable disease after-hour drills conducted by the CDB by one of the CDB approved methods.

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**Objective #2** No later than the expiration date of the Contract, improve public health emergency preparedness, response, and recovery activities within the Jurisdiction through planning, training, exercises and response to real events.

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**Primary Activity #1** The Contractor shall update the Emergency Preparedness & Response (EPR) Partners Contact Spreadsheet Local Public Health Agency (LPHA) Contact List in CO-SHARE.

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**Primary Activity #2**

The Contractor shall provide one of the following:

- a. The development of an All-Hazards Multi-Year Integrated Preparedness Plan (MYIPP).
- b. An updated All-Hazards MYIPP.
- c. Participation in the jurisdictional All-Hazards MYIPP.

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**Primary Activity #3** The Contractor shall participate in Workforce Development Training.

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**Primary Activity #4** The Contractor shall complete an exercise that addresses a Priority Jurisdictional Risk with public health impacts.

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**Primary Activity #5** The Contractor shall participate in the State Capstone Tabletop Exercise led by CDPHE, Office of Emergency Preparedness and Response (OEPR).

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**Primary Activity #6** The Contractor shall complete an After-Action Report/Improvement Plan (AAR/IP) Data Elements Document within 90 days from any event, exercise or real world, in CO-SHARE.

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**Primary Activity #7** The Contractor shall complete one of the following:

- a. a new agency recovery plan
- b. update an existing agency recovery plan

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**Primary Activity #8** The Contractor shall maintain an updated Notification list for use in epidemic emergencies.

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**Primary Activity #9** The Contractor shall document their Volunteer Management strategy.

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**Primary Activity #10** The Contractor shall respond to quarterly redundant communication drills which includes quarterly redundant 800 MHz radio communication drills conducted by CDPHE by an OEPR approved method(s).

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**Primary Activity #11** The Contractor shall conduct semi-annual drills to test redundant forms of communication among its response partners.

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**Primary Activity #12** The Contractor shall update jurisdictional Health Alert Network (HAN) policies and procedures.

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### Standards and Requirements

1. The content of electronic documents located on CDPHE and non-CDPHE websites and information contained on CDPHE and non-CDPHE websites may be updated periodically during the contract term. The contractor shall monitor documents and website content for updates and comply with all updates.
2. The Contractor shall include in the updated local public health response plans the following required components:
  - a. The identification of staff who monitor routine jurisdictional public health surveillance systems that may include
    - i. EpiTrax
    - ii. Ad-hoc response systems.
  - b. The identification of staff who are trained to conduct timely disease investigations of
    - i. Disease cases
    - ii. Disease outbreaks.
  - c. The identification of staff who can support surge activities in response to disease related events.
  - d. The identification of staff who can respond 24/7 to emergencies that threaten public health including immediate after-hours response to High-Risk Disease Situations.
    - i. Examples of High-Risk Disease Situations include but are not limited to:
      1. Performing case investigations for an immediately reportable disease/condition to offer post-exposure prophylaxis to contacts.
      2. Investigating a potential bioterrorism agent.
      3. Implementing immediate disease control measures for an outbreak.
  - e. Processes to request additional assistance during a public health disease response.
  - f. Communications procedures for notifying local partners in the event of a High-Risk Disease Situation response.
3. The Contractor shall utilize the staff identified in their response plan.



## EXHIBIT B

4. The Contractor shall follow the processes identified in their response plan.
5. CDPHE will provide access to EpiTrax as well as other ad-hoc response systems for the contractor's disease investigation staff.
6. The Contractor shall comply with CDPHE requirements in the use of EpiTrax and ad-hoc response systems for data reporting including
  - a. Timely data entry
  - b. Complete data entry for required fields.
7. The Contractor shall comply with primary disease case investigation responsibilities outlined in the [CDPHE Communicable Disease Manual](#) in the [Public Health Reportable Condition Investigation Guidance](#). This document and website are incorporated and made part of the contract by reference and are available on the following website: [CDPHE.Colorado.Gov](#)
8. The Contractor shall comply with the public health response timelines outlined in the CDPHE Communicable Disease Manual [CDPHE Communicable Disease Manual](#) in the "[Public Health Reportable Condition Investigation Guidance](#)". This document and website are incorporated and made part of the contract by reference and are available on the following website: [CDPHE.Colorado.Gov](#)
9. The Contractor shall use statewide guidance and best practice in investigation of disease and outbreaks, including exposure monitoring. Guidance can be found in the [CDPHE Communicable Disease Manual](#). Outbreak guidance can be found in the [Outbreak Investigation Guidance Document](#). Guidance may evolve and be adapted for changing responses or new pathogens.
  - a. The CDPHE CDB will provide the most up to date guidance documentation as needed.
10. The Contractor shall report cases, contacts, or exposures of reportable conditions that require investigation outside of the Contractor's jurisdiction into EpiTrax or ad-hoc response surveillance systems within one working day of Contractor knowledge of the case, contact, or exposed individual or immediately by phone to CDPHE for high-risk conditions.
11. The Contractor shall complete disease investigation interviews of cases when, during the course of the interview, the Contractor learns that a case resides in a different jurisdiction. EpiTrax re-routing of the case to the proper jurisdiction is required:
  - a. within 1 working day or
  - b. immediately by phone if an outbreak or other High-Risk Disease Situation is identified.
12. The Contractor shall comply with standard reporting requirements when completing outbreak report forms, including the CDC National Outbreak Reporting System (NORS) forms. This information is incorporated and made part of this contract by reference and is located on the CDPHE website [CDPHE.Colorado.Gov](#)
13. The Contractor shall comply with CDPHE requirements for outbreak reporting. Outbreak reporting requirements can be found in the Outbreak Investigation Guidance Document, the Communicable Disease Manual, and on the CDPHE website.
14. The Contractor shall comply with the investigation expectations described in the 2023 FoodNet Expansion Plan ([FoodNet Expansion Plan](#)) by achieving the expectations described for LPHA to have CDPHE conduct FoodNet interviews.
15. The Contractor shall complete disease case interview data entry in EpiTrax within three (3) business days. During urgent response, more timely data submission may be required.
16. The Contractor shall complete outbreak investigation data entry in EpiTrax within three (3) business days. During urgent response, a more timely data submission may be required.
17. The Contractor shall consult with CDPHE CDB for surge support and prioritization if the Contractor is unable to meet the target for completing timely investigations for conditions with



**EXHIBIT B**

primary LPHA investigation responsibility within the timeframe described in Public Health Reportable Condition Investigation Guidance or in other response specific guidance. This target is 90% of all cases interviewed within the designated time frame for that condition from the date the case was assigned to a county in EpiTrax.

18. The Contractor shall resolve issues related to missing data for disease and outbreak investigation in EpiTrax or ad hoc surveillance systems for conditions and outbreaks investigated by the LPHA no later than two (2) weeks after receiving a missing data report.
  - a. The Contractor shall meet with CDPHE CDB if there are challenges resolving missing data issues.
19. The Contractor shall utilize staff that can be reached 24/7 to respond to a High-Risk Disease Situation as well as after-hours drills.
20. CDPHE will provide disease investigation metrics reports via email from the Communicable Disease Branch to the contractor twice annually in October 2025, as well as February 2026.
21. The Contractor shall record disease investigation metrics reports issue resolutions in the Grant Reporting Spreadsheet.
22. The Contractor shall attend a minimum of 80% of the statewide Communicable Disease Epi Update calls (CDEU) as well as Statewide Epidemiology Response Coordination calls during statewide response to communicable disease events.
23. CDPHE will record and monitor attendance of the CDEU and Statewide Epidemiology Response Coordination calls.
24. The Contractor shall document the date in which meetings with the state Field Epidemiologist took place in the [Grant Progress Reporting Spreadsheet](#)
25. CDPHE will provide disease surveillance reports via email from the Communicable Disease Branch to the contractor quarterly for the duration of the contract.
26. [The Contractor shall present public health data concepts to community organizations at the discretion of the Contractor once during the term of the contract. Presentation recommendations will be provided to the contractor by CDPHE in the SOW guidance document.](#)
27. [The Contractor shall provide a summary of their community presentations in the Grant Reporting Spreadsheet to include:](#)
  - a. [Topics covered in the presentation](#)
  - b. [The date of the presentation](#)
  - c. [The name of the community organization that the presentation was given to](#)
28. [The Contractor shall identify high-risk populations within their jurisdiction. Examples of high-risk populations will be provided by CDB to the Contractor in the SOW guidance document.](#)
29. CDPHE-CDB will provide the contractor with a Statement of Work (SOW) guidance document by August 1, 2025, via email.
30. The Contractor shall fill in all fields within the LPHA & Tribal Contact List in CO-SHARE, the Colorado State Health Readiness Exchange a minimum of two (2) times per year or when:
  - a. Contact information changes,
  - b. Operating hours change,
  - c. EPR staff change,
  - d. Primary Communicable Disease staff change,
  - e. HAN Coordinator staff change,
  - f. PIO staff change
  - g. Fiscal staff change
31. The Contractor shall complete one of the following:



**EXHIBIT B**

- a. The Contractor shall update their existing MYIPP
- b. The Contractor shall develop a new MYIPP
32. The Contractor shall demonstrate participation in the All-Hazards MYIPP by preparing a MYIPP that addresses plans, training and exercising for prioritized jurisdictional risks.
33. The Contractor shall select a Workforce Development Training from the list provided by CDPHE-OEPR in COSHARE by August 1, 2025.
34. Jurisdictional Risk/Public Health Impact exercises shall be selected from one of the following options that best meets their jurisdictional needs:
  - a. Seminar
  - b. Workshop
  - c. Tabletop Exercise
  - d. Game
  - e. Functional Exercise
  - f. Full Scale Exercise
35. The Contractor shall complete one of the following exercises:
  - a. The Contractor shall conduct a Public Health exercise
  - b. The Contractor shall participate in a jurisdictionally led Public Health exercise
36. CDPHE-OEPR will provide an After-Action Report/Improvement Plan Data Elements document in COSHARE by August 1, 2025.
37. CDPHE-OEPR will provide the Capstone Exercise Data Elements requirements via COSHARE by August 1, 2025.
38. [CDPHE-OEPR will provide a recovery plan template via COSHARE by November 15, 2025.](#)
39. The notification list for an emergency epidemic shall include at a minimum the following organizations:
  - a. General access hospitals,
  - b. Critical access hospitals,
  - c. Regional emergency medical and trauma advisory councils,
  - d. Rural health clinics,
  - e. Federally qualified health centers,
  - f. Local emergency management agencies within the jurisdiction of the local public health agency.
  - g. Healthcare Coalitions
40. CDPHE-OEPR will provide a volunteer management strategy template via COSHARE by August 1, 2025.
41. Public Health & Medical (ESF#8) considerations can include however are not limited to the [15 PHEP Capabilities](#).
42. The Contractor shall include ESF#8 collaborators, including the roles and responsibilities of the HCC RRC in any medical system response in any updates to the following:
  - a. Plans,
  - b. Strategies,
  - c. Medical Countermeasures (MCM).

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**Expected Results  
of Activity(s)**

1. Colorado public health agencies surveillance response to public health epidemiological emergencies and related events to which a public health response is necessitated will be maintained.

**EXHIBIT B**

2. Colorado public health agency's ability to respond to public health emergencies and related events to which a public health response is necessitated will be maintained.

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**Measurement of  
Expected Results**

1. Required Outbreak Documentation is complete.
  2. Disease investigations conducted by the Contractor are timely and complete.
  3. The Grant Reporting spreadsheet is complete for all deliverables.
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**Deliverables**

| <b>Description</b>   | <b>Completion Date</b>  |
|--|---|
| 1. The Contractor shall submit their local Public Health Response plan to the contract monitor via CO-SHARE.   | No later than September 30, 2025  |
| 2. The Contractor shall submit documentation of any issues identified in the disease investigation metrics reports to the contract monitor via the Grant Reporting Spreadsheet.  | No later than one (1) month after receiving the report  |
| 3. The Contractor shall submit requested presentation information on the public health community organization disease topic to the contract monitor in the Grant Reporting Spreadsheet.  | No later than June 15, 2026   |
| 4. The Contractor shall submit a brief summary of communicable disease prevention or response efforts among people of higher risk of communicable disease infection to the contract monitor via the Grant Reporting Spreadsheet. | No later than June 15, 2026   |
| 5. Contractor shall submit an All-Hazards MYIPP to the contract monitor in CO-SHARE  | No later than June 15, 2026   |
| 6. The Contractor shall submit proof of participation in Workforce Development Training to the contract monitor in COSHARE.  | No later than June 15, 2026   |
| 7. The Contractor shall submit the AAR/IP Data Elements to the contract monitor in CO-SHARE.   | No later than 90 days from any event, exercise or real world, but no later than June 15, 2026 |
| 8. The Contractor shall submit the Recovery Plan to the contract monitor in COSHARE.   | No later than June 15, 2026   |



**EXHIBIT B**

| <b>Description</b>   | <b>Completion Date</b>   |
|--|--|
| 9. The Contractor shall submit Capstone Exercise Participation Data Elements to the Contract Monitor via CO-SHARE. | No later than June 15, 2026  |
| 10. The Contractor shall submit After Action Report/Improvement Plans to the Contract Monitor in COSHARE.          | No later than 90 days after completing exercise or real-world incident |
| 11. The Contractor shall submit their notification list to the contract monitor via COSHARE.                       | No later than June 15, 2026  |
| 12. The Contractor shall submit their volunteer management strategy to the contract monitor via COSHARE.           | No later than June 15, 2026  |
| 13. The Contractor shall complete the Redundant Communication Google Form for the contract monitor via COSHARE.    | No later than June 15, 2026  |
| 14. The Contractor shall submit their agency HAN policies & procedures to the contract monitor via COSHARE.        | No later than June 15, 2026  |

**IV. Monitoring**

CDPHE's monitoring of this contract for compliance with performance requirements will be conducted throughout the contract period by the program monitor. Methods used will include a review of documentation determined by CDPHE to be reflective of performance to include progress reports and other fiscal and programmatic documentation as applicable. The Contractor's performance will be evaluated at set intervals and communicated to the Contractor. A Final Contractor Performance Evaluation will be conducted at the end of the life of the contract.

**V. Resolution of Non-Compliance**

The Contractor will be notified in writing within 30 calendar days of discovery of a compliance issue. Within 45 calendar days of discovery, the Contractor and the State will collaborate, when appropriate, to determine the action(s) necessary to rectify the compliance issue and determine when the action(s) must be completed. The action(s) and timeline for completion will be documented in writing and agreed to by both parties. If extenuating circumstances arise that requires an extension to the timeline, the Contractor must email a request to the Public Health and Emergency Preparedness (PHEP) Contract Monitor and receive approval for a new due date. The State will oversee the completion/implementation of the action(s) to ensure timelines are met and the issue(s) is resolved. If the Contractor demonstrates inaction or disregard for the agreed upon compliance resolution plan, the State may exercise its rights under the provisions of this contract.



**DCPHR MODIFICATION BUDGET**  
**To Original Contract Routing #: 2025-0131**  
**Budget Modification Routing #: 2026\*0039 AMD #3**

|                      |                             |  |  |  |  |  |  |
|----------------------|-----------------------------|--|--|--|--|--|--|
| <b>Agency Name</b>   | Moffat County Public Health | <b>Program Contact Name, Title Phone Email</b> | Sarah (Becky) Copeland<br>970-701-7503<br><a href="mailto:sarahcopeland@moffatcounty.net">sarahcopeland@moffatcounty.net</a> |  |  |  |  |
| <b>Budget Period</b> | 7/1/2024-6/30/2026          | <b>Fiscal Contract Name, Title Phone Email</b> | Heather Brumlow<br>970-824-9141<br><a href="mailto:hbrumblow@moffatcounty.net">hbrumblow@moffatcounty.net</a>                |  |  |  |  |
| <b>Project Name</b>  | OEPR-PHEP                   | <b>Date Completed</b>                          | 11.12.2025   |  |  |  |  |

| Expenditure Categories                                      |  |                        |               |                             |                                    |                       |                      |
|---|--|------------------------|---------------|-----------------------------|------------------------------------|-----------------------|----------------------|
| Personnel Services / Salaried Employees                     |  |                        |               |                             | Previous Contract Total            | Change this Amendment |                      |
| Position Title  | Description of Work  | Gross or Annual Salary | Fringe        | Percent of Time on Project  | 2025*0131 through 2026*0039 Amd #2 | 2026*0039 Amd. #3     | New Agreement Totals |
| Moffat County PH Director                                   | For Oversight of all clinic and public health activity: For Oversight of all clinic and public health activity including PHEP program. To add 25% due to increased award. minus \$1558.13 for July 2025  | \$ 100,610.00          | \$ 47,945.04  | 2.352966%                   | 18,244.94                          | \$3,495.45            | \$21,740.39          |
| Moffat County PH Nurse                                      | Vaccine Clinics and Notifications, Community Education and Suppression Strategies. To add 25% due to increased award minus \$598.32 for July 2025  | \$ 81,493.60           | \$ 12,074.65  | 1.215028000%                | 6,156.70                           | \$1,136.88            | \$7,293.58           |
|   |  | \$ 0.00                | \$ 0.00       | 0%                          | \$0.00                             | \$0.00                | \$0.00               |
| Personnel Services / Hourly Employees                       |  |                        |               |                             |                                    |                       |                      |
| Position Title  | Description of Work  | Hourly Wage            | Hourly Fringe | Total # of Hours on Project | Previous Contract Total            | Change this Amendment | New Agreement Totals |
| PH Administration Assistant                                 | For clerical support of department functions: For clerical support of department functions and PHEP program. To add 25% due to increased award minus \$168.45 for July 2025  | \$ 27.53               | \$ 13.13      | 45.85711                    | \$7,417.81                         | \$1,864.55            | \$9,282.36           |
| PH Administration Assistant                                 | For Financial support of the department and PHEP program. To add 25% due to increased award minus \$168.45 for July 2025   | \$ 28.91               | \$ 19.79      | 17.54                       | \$3,068.10                         | \$854.25              | \$3,922.35           |
| <b>Total Personnel Services (including fringe benefits)</b> |  |                        |               |                             | <b>\$34,887.55</b>                 | <b>\$7,351.13</b>     | <b>\$42,238.68</b>   |
| Supplies & Operating Expenses                               |  |                        |               |                             |                                    |                       |                      |
| Item  | Description of Item  | Rate                   | Quantity      |                             | Previous Contract Total            | Change this Amendment | New Agreement Totals |
| Meetings  | Expenses for meeting - local and regional: Expenses for meetings - local and regional - meeting and education provided as needed. To add 25% due to increased award  | \$ 249.00              | 1             |                             | 873.54                             | \$249.00              | \$1,122.54           |
| Support Systems   | Zoom, Adobe, Sfax, Protected trust, Docusign, Venngage, Jotform, Blink programs in support of EPR LPHA work. : Zoom, Venngage and SendItSecure programs used in support of EPR LPHA work. Splitting costs 50% with another program. To add 25% due to increased award. To add 25% due to increased award | \$ 207.63              | 1             |                             | 864.14                             | \$207.63              | \$1,071.77           |



|  |   |                   |                 |                    |                   |                       |
|--|---|-------------------|-----------------|--------------------|-------------------|-----------------------|
| Office Supplies  | Supplies for EPR LPHA work: Office Supplies for EPR LPHA work. examples are paper, filing dividers, post its, binders, trash bags, hand soaps, paper towels, pens, pencils, highlighters, sharpies, clipboards, Printer ink etc...Office Supplies for EPR LPHA work. examples are paper, filing dividers, post its, binders, trash bags, hand soaps, paper towels, pens, pencils, highlighters, sharpies, clipboards, Printer ink etc.... To add 25% due to increased award | \$ 150.00         | 1               | 1,172.30           | \$150.00          | \$1,322.30            |
| Operating supplies   | Supplies as needed related to EPR response efforts: Operating Supplies as needed related to EPR response efforts. Examples are First aid kits, phone power banks, shovels, winter gloves, winter hats / beanies, emergency ration bars, fire extinguishers, smoke / carbon Monoxide detectors etc....To add 25% due to increased award  | \$ 384.00         | 1               | 5,220.95           | \$384.00          | \$5,604.95            |
| Phone / Hot spots  | 10 phone lines and hot spots with AT&T, for staff and clinic, phones used in support of PHEP program; splitting costs 50% with another program. To add 25% due to increased award   | \$ 600.00         | 1               | \$1,800.00         | \$600.00          | \$2,400.00            |
| <b>Total Supplies &amp; Operating Expenses</b>             |   |                   |                 | \$9,930.93         | \$1,590.63        | \$11,521.56           |
| <b>Travel</b>  |   |                   |                 |                    |                   |                       |
| <b>Item</b>  | <b>Description of Item</b>  | <b>Rate</b>       | <b>Quantity</b> |                    |                   |                       |
| Lodging  | Lodging for training sessions with other Counties. To add 25% due to increased award  | \$ 500.00         | 1               | \$3,500.00         | \$500.00          | \$4,000.00            |
| Per Diem   | Per Diem meals and travel expenses when training with another counties and trainings in support of PHEP SOW. To add 25% due to increased award  | \$ 58.00          | 1               | \$174.00           | \$58.00           | \$232.00              |
| Travel expenses  | Food expenses and travel expenses when training with another counties and trainings in support of PHEP SOW. Travel expenses when training with another counties and trainings in support of PHEP SOW. This includes parking, mileage and other items that may be needed. To add 25% due to increased award  | \$ 92.00          | 1               | \$1,276.34         | \$92.00           | \$1,368.34            |
|  |   | \$ 0.00           | 0               | \$0.00             | \$0.00            | \$0.00                |
| <b>Total Travel</b>  |   |                   |                 | \$4,950.34         | \$650.00          | \$5,600.34            |
| <b>Contractual (payments to third parties or entities)</b> |   |                   |                 |                    |                   |                       |
| <b>Contractor Name</b>                                     | <b>Description of Work</b>  | <b>Rate</b>       | <b>Quantity</b> |                    |                   |                       |
| Mesa County Public Health                                  | Epidemiological and emergency preparedness and response services to Moffat County Public Health To add 25% due to increased award   | \$0.00            | 0               | \$21,000.00        | \$0.00            | \$21,000.00           |
| Moffat County  | Cleaning Lease for the PH clinic Split is a breakdown from square footage usage with a usage of 37.30% To add 25% due to increased award  | \$84.06           | 1               | \$252.18           | \$84.06           | \$336.24              |
| <b>Total Contractors/Consultants</b>                       |   |                   |                 | \$21,252.18        | \$84.06           | \$21,336.24           |
| <b>TOTAL DIRECT COSTS (TDC)</b>                            |   |                   |                 | <b>\$71,021.00</b> | <b>\$9,675.82</b> | <b>\$80,696.82</b>    |
| <b>Less: Expenses per OMB 2CFR § 200</b>                   |   |                   |                 |                    |                   |                       |
|  | Contractor in excess of \$50,000  | \$0.00            |                 | \$0.00             | \$0.00            | \$0.00                |
|  | SubAward in excess of \$50,000  | \$0.00            |                 | \$0.00             | \$0.00            | \$0.00                |
|  | Rent  | \$0.00            |                 | \$0.00             | \$0.00            | \$0.00                |
|  | Equipment   | \$0.00            |                 | \$0.00             | \$0.00            | \$0.00                |
|  | Other Unallowable Expenses  | \$36,251.07       |                 | \$2,324.69         | \$38,575.76       |                       |
| <b>Total Indirect Reduction</b>                            |   |                   |                 | \$36,251.07        | \$2,324.69        | \$36,251.07           |
| <b>MODIFIED TOTAL DIRECT COSTS (MTDC)</b>                  |   |                   |                 | <b>\$34,769.93</b> | <b>\$7,351.13</b> | <b>\$34,769.93</b>    |
| <b>Indirect Costs</b>                                      |   |                   |                 |                    |                   |                       |
| <b>Indirect Cost</b>                                       | <b>Description of Item</b>  | <b>Percentage</b> |                 |                    |                   | <b>Total Indirect</b> |

|                |   |        |   |                     |                           |
|----------------|---|--------|---|---------------------|---------------------------|
| Indirect Rate  | Total Direct Salaries and Benefits: Approved CDPHE rate on Personnel expenses only To<br>add 25% due to increased award | 19.36% | \$6,662.97                                  | \$1,423.18          | \$8,086.15                |
| Total Indirect |   |        | \$6,662.97                                  | \$1,423.18          | \$8,086.15                |
|                |   |        | 2025*0131<br>through<br>2026*0039<br>Amd #2 | 2026*0039<br>Amd #3 | New<br>Agreement<br>Total |
| TOTAL          |   |        | \$77,684.00                                 | \$11,099.00         | \$88,783.00               |



**CONTRACT AMENDMENT NUMBER 3**

THIS CONTRACT AMENDMENT NUMBER 3 ("Amendment") is entered into by and between the Board of County Commissioners of Moffat County ("BOCC") and CLH Professional Services ("Consultant"), whose address is PO Box 83, Maybell CO 81640 whose telephone number is 970-629-0459.

In consideration of the mutual promises contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

- 1. Effective Date of this Amendment.** The effective date of this Amendment is upon approval of the BOCC.
- 2. Identification of Original Agreement.** BOCC and Contractor entered into a written Agreement dated December 15th, 2022 (the "Agreement"), entitled "Agreement", concerning the following subject matter: Appraisal Services for the Moffat County Assessor. **That Agreement is incorporated herein by reference. Except as amended herein, this Amendment is subject to the terms of said Agreement and any previous Amendments referencing said Agreement.**
- 3. Amendments.** BOCC and Contractor now desire to amend the Agreement and the prior Amendments thereto, if any, as follows:

The County wishes to exercise its option to renew the Agreement for another one year period from January 1, 2026 through December 31, 2026.

- 4. Effect.** All terms in the Agreement remain in full force and effect except as expressly modified by this Amendment.

**IN WITNESS WHEREOF**, the BOCC and the Contractor have set their hands and seals.

BOARD OF COUNTY COMMISSIONERS  
MOFFAT COUNTY, COLORADO

ATTEST:

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Melody Villard

\_\_\_\_\_  
Clerk to the Board

**CONTRACTOR:**

CLH Professional Services

By: Camie Herod  
Camie Herod

STATE OF COLORADO       )  
  ) ss.  
COUNTY OF Moffat )

The foregoing instrument was acknowledged before me this 24 day of November, 2025 by Camie Herod.

MY COMMISSION EXPIRES: Sept 21 2027

Zoey Quale  
Notary Public  
435 Mach Ln Craig CO 81625  
Address of Notary Public

|  |
|--|
| <b>ZOEY QUALE</b><br><b>NOTARY PUBLIC</b><br><b>STATE OF COLORADO</b><br>NOTARY ID 20234036213<br>MY COMMISSION EXPIRES SEPTEMBER 21, 2027 |
|--|

**CONTRACT AMENDMENT NUMBER 3**

THIS CONTRACT AMENDMENT NUMBER 3 ("Amendment") is entered into by and between the Board of County Commissioners of Moffat County ("BOCC") and Value West, Inc. ("Consultant"), whose address is 5125 S. Kipling Parkway, Suite 301, Littleton, CO 80127 whose telephone number is 303-903-8535.

In consideration of the mutual promises contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. **Effective Date of this Amendment.** The effective date of this Amendment is upon approval of the BOCC.
2. **Identification of Original Agreement.** BOCC and Contractor entered into a written agreement dated December 15th, 2022 (the "Agreement"), entitled "Agreement", concerning the following subject matter: Ad Valorem Valuation Services. **That Agreement is incorporated herein by reference. Except as amended herein, this Amendment is subject to the terms of said Agreement and any previous amendments referencing said Agreement.**

3. **Amendments.** BOCC and Contractor now desire to amend the Agreement and the prior amendments thereto, if any, as follows:

The Parties wish to exercise its option to renew the Agreement for another one year period beginning January 1, 2026 through December 31, 2026.

The Parties also wish to remove Exhibit C "County Assessor Website" from the original contract. BOCC will no longer pay Consultant \$300/month for website services.

4. **Effect.** All terms in the Agreement remain in full force and effect except as expressly modified by this Amendment.

IN WITNESS WHEREOF, the BOCC and the Contractor have set their hands and seals.

BOARD OF COUNTY COMMISSIONERS  
MOFFAT COUNTY, COLORADO

ATTEST:

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Melody Villard

\_\_\_\_\_  
Clerk to the Board

**CONTRACTOR:**

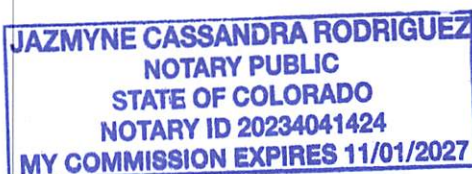
ValueWest, Inc.

By:   
John E. Zimmerman

STATE OF COLORADO       )  
  ) ss.  
COUNTY OF Jefferson)

The foregoing instrument was acknowledged before me this 26<sup>th</sup> day of December, 2025 by John E. Zimmerman.

MY COMMISSION EXPIRES: 11/01/2027



  
Notary Public

FirstBank  
Kipling & Bellevue Branch  
Address 5125 S. Kipling St.  
Littleton, CO 80127

### CONTRACT AMENDMENT NUMBER 1

THIS CONTRACT AMENDMENT NUMBER 1 ("Amendment") is entered into by and between the Board of County Commissioners of Moffat County ("BOCC") and SPL7, LLC. ("Consultant"), whose address is 1400 Ridgewood Rd, Neosho, MO 64840 whose telephone number is 970-629-3219.

In consideration of the mutual promises contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. **Effective Date of this Amendment.** The effective date of this Amendment is upon approval of the BOCC.
2. **Identification of Original Agreement.** BOCC and Contractor entered into a written agreement dated December 15th, 2023 (the "Agreement"), entitled "Agreement", concerning the following subject matter: Consulting Services. **That Agreement is incorporated herein by reference. Except as amended herein, this Amendment is subject to the terms of said Agreement and any previous amendments referencing said Agreement.**
3. **Amendments.** BOCC and Contractor now desire to amend the Agreement and the prior amendments thereto, if any, as follows:

The County wishes to exercise its option to renew the Agreement for another one-year period beginning January 1, 2026 through December 31, 2026. The amount to be expended pursuant to this Agreement shall not exceed One Hundred Fifty Thousand Dollars and no/100 cents (\$150,000.00), based on \$95 per hour plus travel and expenses, subject to additions and deductions pursuant to authorized change orders.

4. **Effect.** All terms in the Agreement remain in full force and effect except as expressly modified by this Amendment.

IN WITNESS WHEREOF, the BOCC and the Contractor have set their hands and seals.

BOARD OF COUNTY COMMISSIONERS  
MOFFAT COUNTY, COLORADO

ATTEST:

By: \_\_\_\_\_  
Melody Villard

Date: \_\_\_\_\_  
Clerk to the Board

### CONTRACTOR:

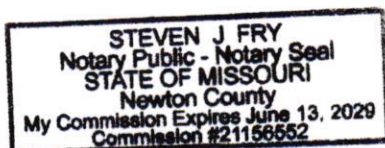
SPL7, LLC

By: \_\_\_\_\_  
Roy Tipton

STATE OF Missouri )  
COUNTY OF Newton ) ss.

The foregoing instrument was acknowledged before me this 4<sup>th</sup> day of December, 2025 by Roy Tipton.

MY COMMISSION EXPIRES: June 13, 2029



\_\_\_\_\_  
Notary Public  
3101 Lusk Dr. Neosho Mo 64850  
Address of Notary Public

**INSIGHT GLOBAL, LLC**  
**MASTER SERVICES AGREEMENT FOR STAFFING SERVICES**

This Master Services Agreement (“**Agreement**”) is made between Insight Global, LLC (“**Insight Global**”) and its client Moffat County (“**Client**”). This Agreement is effective as of **December 5, 2025**.

Insight Global specializes in staffing services. Client, on behalf of itself and its affiliates (who shall be considered part of Client for the purposes of this Agreement), desires to engage Insight Global to provide temporary staffing and direct placement services, and Insight Global desires to be engaged by Client, all on the terms and conditions of this Agreement. As used herein, the term “**Contract Employee**” means an Insight Global employee placed with Client, and the term “**Candidate**” means a candidate identified by Insight Global (either alone or in consultation with Client) for potential direct placement with Client.

NOW, THEREFORE, in consideration of the mutual promises contained herein, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

**1. TERM.**

1.1 Term. This Agreement shall commence on the effective date above, and continue for an initial term of one (1) year. Thereafter the Agreement shall automatically renew for additional one (1) year terms, unless terminated by either party as provided herein.

1.2 Termination for Breach. Either party may terminate this Agreement upon notice if the other party materially breaches any term or condition of this Agreement.

1.3 Termination for Convenience. Either party may terminate this Agreement for convenience upon thirty (30) days’ written notice to the other.

1.4 Effect of Termination. In the event of the expiration or earlier termination of this Agreement, Client will pay Insight Global as provided in this Agreement through the date of termination but shall have no other or further liability to Insight Global, except to the extent Client is or becomes obligated to pay Conversion Fees pursuant to Section 9.1, Placement Fees pursuant to Section 10.1, or to indemnify Insight Global pursuant to Section 11.2.

**2. SERVICES.**

2.1 Temporary Staffing Services. Insight Global shall provide to Client one or more Contract Employees to perform services as requested by Client from time to time (“**Temporary Services**”). For each Contract Employee to be placed with Client, the parties shall memorialize in writing the name, standard and overtime hourly billing rates, and starting date for such Contract Employee. A template that may be used for such purpose is attached hereto as Temporary Services Statement of Work (“**Temp SOW**”), but the parties agree that any other writing, including email, may be used to set forth such terms. Temporary Services may be amended or revised from time to time by Client, and shall conform in all material respects to any performance specifications as required by Client.

The Temporary Services to be performed by Insight Global shall include the following: (a) recruiting, selecting, hiring, employing, and assigning personnel in compliance with applicable laws; (b) compensating personnel and providing the benefits that Insight Global has available; (c) paying or withholding any payroll taxes and insurance premiums and fulfilling any employer’s obligations for unemployment compensation; (d) providing any legally required workers’ compensation benefits and coverage; (e) maintaining personnel and payroll records; (f) making legally required employment law disclosures; and (g) performing human resources administration and non-operational supervision with respect to Contract Employees.



Client shall determine the methods, details, and means of performing the work to be performed by Contract Employees. Insight Global shall have no right to, and shall not, control the manner or determine the method of accomplishing such work. Client also shall be entitled to exercise a broad general power of supervision and control over the results of work performed by Contract Employees to ensure satisfactory performance and acceptable work product. Client will designate a management-level individual to be responsible for overseeing the Contract Employees with respect to the provision of the work being performed by the Contract Employees under this Agreement.

For placements of Contract Employees extending for more than one (1) year, standard and overtime hourly billing rates for such Contract Employees shall be increased by the greater of (i) three percent (3%) annually, or (ii) the year-over-year percentage increase in the pay rate provided to such Contract Employee. Insight Global shall use commercially reasonable efforts to cause such increase to be reflected on the first available billing cycle following the anniversary date for such Contract Employee.

2.2 Direct Placement Services. As requested by Client from time to time, Insight Global will submit names and qualifications of Candidates to be considered by Client for direct employment by Client or its affiliates (“**Direct Placement Services**”, and together with the Temporary Services, the “**Services**”). Insight Global shall screen qualified Candidates subject to direction by Client. Additional or specific screening requirements may be required by Client at any time. Insight Global shall be entitled to payment from Client upon any Candidate being hired by Client or its affiliates, without regard to the duration of Candidate’s employment. For each Candidate to be placed with Client or its affiliates, the parties shall memorialize in writing the name, Annualized Compensation, Placement Fee, and starting date for such Candidate. A template that may be used for such purpose is attached hereto as Direct Placement Statement of Work (“**Direct Placement SOW**”), but the parties agree that any other writing, including email, may be used to set forth such terms.

2.3 Delegation of Certain Obligations. Client acknowledges that Insight Global may assign or delegate a portion of its rights or duties under this Agreement to an affiliate or other entity to the extent Insight Global deems such affiliate or other entity to be better suited to perform all or any part of the Services (for example, when Services may involve employees working in foreign jurisdictions); provided, however, that Insight Global shall remain responsible for ensuring the proper performance of all of the obligations under this Agreement.

2.4 No Warranty. Client acknowledges and agrees that (a) Insight Global has been retained to provide the Services, namely the recruitment, selection, hiring, employment, and assignment of Contract Employees and the identification and submission of Candidates to perform work at the direction of Client, (b) Insight Global makes no representations or warranties regarding any work product created by a Contract Employee or Candidate, for which Client is solely responsible, (c) Insight Global is not licensed to provide, and the Services hereunder shall not include, the rendering of any professional or expert opinion, advice or service, including but not limited to financial attestation or audit services, legal advice, engineering services, architecture, product design, or medical advice, and (d) to the extent that any Contract Employee or Candidate provided by Insight Global is involved in projects for Client involving such services, Client is providing appropriate supervision and assumes all responsibility for the adequacy of the work performed.

### 3. **PERSONNEL.**

3.1 Client Discretion Regarding Contract Employees. Client may interview the Contract Employees whom Insight Global assigns to perform work for Client. Client shall have the right, at any time, to request the removal of any Contract Employee whom Client deems to be unsatisfactory, except to the extent prohibited by applicable law. Upon such request, Insight Global shall use all reasonable efforts to promptly replace such Contract Employee with substitute personnel having appropriate skills and training.

3.2 Background Checks. Insight Global shall conduct a comprehensive criminal background check on each Contract Employee under this Agreement and shall assign only those Contract Employees to perform work for Client whose background check results are satisfactory to Insight Global and Client. Client, at its option, shall have the right to require Insight Global to perform additional background checks. Client and Insight Global shall cooperate in good faith to conduct all such background checks in accordance with applicable laws. Insight Global shall not be required to perform any background checks that are prohibited by applicable law.

#### **4. INDEPENDENT CONTRACTOR STATUS.**

4.1 Independent Contractor Status; No Partnership, Agency, or Exclusivity. Insight Global is an independent contractor of Client. Neither party is, nor shall either party represent itself as, an employee, agent, representative, or partner of the other party. Neither party shall have any right, power, or authority to enter into any agreement for or on behalf of the other party, to incur any obligation or liability, or otherwise bind the other party. This Agreement is not intended to create an association, agency, joint venture, or partnership between the parties, or to impose any partnership liability upon either party, and each party hereby disclaims any such liability. This Agreement is nonexclusive in nature and is not to be construed as establishing an exclusive arrangement between the parties.

4.2 Insight Global Employees. In no event shall any employee, contractor, or agent of Insight Global be considered an employee, contractor, or agent of Client. Insight Global shall have sole responsibility for payment of compensation to the Contract Employees. Insight Global shall pay and report, for all Contract Employees assigned to perform work for Client, all federal, provincial, and state income tax withholding, social security taxes, payroll taxes, and unemployment/employment insurance applicable to such Contract Employees. Insight Global shall bear sole responsibility for any health or disability insurance, retirement benefits or other welfare or pension benefits (if any) that Insight Global provides or is legislatively mandated to provide the Contract Employees, as employees of Insight Global. Insight Global agrees to defend, indemnify, and hold harmless Client, its officers, directors, employees, and agents, and the administrators of their benefit plans from and against any claims, liabilities, or expenses relating to compensation, tax, insurance, or benefit matters that Insight Global provides or is legislatively mandated to provide the Contract Employees.

4.3 Candidates for Direct Placement. In no event shall any Candidate be considered an employee, contractor or agent of Insight Global. Client shall have sole responsibility for payment of compensation to its personnel, including any Candidate hired by Client. Client shall pay and report, for all Candidates hired by Client, all federal, provincial, and state income tax withholding, social security taxes, payroll taxes and unemployment/employment insurance applicable to such personnel. Client shall bear sole responsibility for any health or disability insurance, retirement benefits or other welfare or pension benefits (if any) that Client provides or is legislatively mandated to provide its employees, as its employees (not including any Contract Employees). Client agrees to defend, indemnify, and hold harmless Insight Global, its officers, directors, employees, and agents, and the administrators of their benefit plans from and against any claims, liabilities, or expenses relating to compensation, tax, insurance, or benefit matters that Client provides or is legislatively mandated to provide its personnel.

#### **5. INVOICES; TAXES.**

5.1 Invoicing and Overtime. For invoices related to Temporary Services, Insight Global will invoice Client on a weekly basis for all approved hours worked by Contract Employees. Overtime will be billed at the rates listed in Temp SOW for hours worked by Contract Employees in excess of thresholds required by applicable law. For invoices related to Direct Placement Services, Insight Global will invoice Client on a Candidate's first day of employment with Client. Invoices submitted by Insight Global to Client are presumed to be accurate and fully payable on the terms contained therein. If Client objects to any portion

of the invoice, Client shall notify Insight Global in writing within ten (10) business days of Client's receipt of invoice. Client's failure to object in writing within ten (10) business days of Client's receipt of each invoice shall operate as a waiver of any and all objections that Client may have now or in the future to such invoice.

5.2 Contract Employee Bonuses. In the event Client requests that Insight Global pay a bonus or similar extraordinary payment to a Contract Employee, Insight Global shall invoice Client, and Client shall reimburse Insight Global, for (a) the amount of the bonus or similar extraordinary payment, and (b) for payroll taxes and other similar costs directly associated with such payment (estimated to be approximately seventeen percent (17%)).

5.3 Taxes. If applicable, Client will pay to Insight Global any duties and sales taxes, including GST, VAT or any state or local tax on fees due under this Agreement. Insight Global agrees and acknowledges that Insight Global will be responsible for remitting any applicable taxes. Any applicable taxes will be reflected as a separate line item on each invoice. If Client takes a position that any Services are exempt from any tax, Client agrees: i) to provide upon demand all documents and information that Insight Global deems necessary regarding the taxability of Services provided to Client. Further, Client agrees to provide prompt and diligent cooperation to Insight Global in connection with all audits and information requests.

6. **PAYMENT; DEFAULT.** For invoices related to Temporary Services, Client shall pay to Insight Global the amount set out in each invoice within fourteen (14) days of each invoice date. For invoices related to Direct Placement Services, Client shall pay to Insight Global the amount set out in each invoice within fourteen (14) days of each invoice date. Insight Global will charge interest at the rate of one and a half percent (1.5%) per month on any amounts delinquent by more than ten (10) business days. Interest will be compounded monthly. If Client's account is past due and Insight Global has notified Client verbally or in writing of such past due balance, Insight Global may, without advance notice, immediately cease providing any and all further Temporary Services and Direct Placement Services without any liability to Client for interruption of pending work.

7. **EXPENSES.** To the extent that any Contract Employee incurs a necessary and reasonable expense in the performance of Services for Client, and Insight Global is required to reimburse Contract Employee for such expense under applicable law, Client agrees that Insight Global shall bill Client for such expense.

8. **COLLECTION.** Client agrees to reimburse Insight Global for all costs and expenses (including, without limitation, reasonable legal fees and court costs) incurred by Insight Global in enforcing collection of any undisputed invoices due under this Agreement.

9. **CONVERSION.**

9.1 Conversion. Resumes submitted by Insight Global to Client are confidential and proprietary to Insight Global, and for Client use only. Client agrees that Insight Global is the representative of all Contract Employees on whose behalf Insight Global submits resumes to Client in response to Client requests. If Client or its affiliates hires, employs, or otherwise engages (for example as an independent contractor or through another staffing agency) any Contract Employee performing work for Client under this Agreement, Client shall pay Insight Global a conversion fee (the "**Conversion Fee**") in an amount according to the schedule below of the relevant Contract Employee's Annualized Compensation (as defined below):

Conversion Fee Schedule

| Length on assignment | Conversion Fee percentage      |
|----------------------|--------------------------------|
| 0 – 90 days          | 25% of Annualized Compensation |
| 91 – 180 days        | 20% of Annualized Compensation |
| 181 – 270 days       | 15% of Annualized Compensation |
| 271 + days           | 10% of Annualized Compensation |

In such circumstances, Insight Global will invoice Client for the Conversion Fee upon the later of the (i) commencement of such Contract Employee's employment or engagement with Client or (ii) the date Insight Global becomes aware of such commencement, and Client shall promptly pay the Conversion Fee to Insight Global. "**Annualized Compensation**" is defined as annual salary, signing bonus, any guaranteed portion of any annual bonus, vested, in-the-money stock options or similar equity awards, car allowance, severance pay, and any other compensation that is expected to be earned by the Contract Employee during the first twelve (12) months of service with Client, regardless of when or if such compensation is actually paid.

9.2 Early Termination of Contract Employees. Except to the extent set forth in Section 9.1 there are no fees associated with the early termination of Client's engagement with any Contract Employee.

9.3 Survival. Section 1.4 and Section 9 shall survive the expiration or early termination of this Agreement.

## 10. DIRECT PLACEMENT.

10.1 Direct Placement Fees. Resumes submitted by Insight Global to Client are confidential and proprietary to Insight Global, and for Client use only. Client agrees that Insight Global is the representative of all Candidates on whose behalf Insight Global submits resumes to Client in response to Client requests. Accordingly, Client agrees that if any Candidate submitted to Client by Insight Global is hired either directly or indirectly by Client or one of its affiliates within one hundred eighty (180) days of receipt of such person's resume, Client shall pay a placement fee equal to twenty-five percent (25%) of the Candidate's Annualized Compensation ("**Placement Fee**").

## 11. INDEMNIFICATION; LIMITATION OF LIABILITY.

11.1 Insight Global Indemnity. Insight Global shall defend, indemnify and hold harmless Client and its respective employees, officers, directors and shareholders from and against any claims, actions, losses, costs, liabilities or expenses (including reasonable legal fees and expenses) to the extent arising out of or relating to:

(a) any allegation that any work product provided pursuant to this Agreement infringes on any patent, copyright, trademark or other proprietary right of a third party,

(b) any breach by Insight Global, its officers, directors, employees or contractors of their obligations of confidentiality with respect to Client's Confidential Information disclosed pursuant to this Agreement,

(c) any claim asserted against Client by any current or former employee or other personnel of Insight Global based on Insight Global's failure to perform its obligations as the general employer as set out in Section 2.1, or

(d) all loss and liability, damage to, destruction of property and the injury to or death of any employee, officer or agent of Client, Insight Global or any third party to the extent that



it results from the grossly negligent act or willful misconduct of Insight Global, its employees or personnel.

11.2 Indemnification by Client. As operator of its business, Client controls the environment in which the Contract Employees perform work, and the details of such work. As such, Client shall perform or be responsible for the following: (a) providing Contract Employees with a safe and suitable workplace and with adequate instructions to perform their work; (b) the conduct of its own officers, employees, and agents; (c) using a Contract Employee only in assignments that match the job descriptions for which such Contract Employees is assigned; and (d) any claim by Client or any third party relating to, or arising out of, work product created by a Contract Employee for or on behalf of Client, except to the extent Insight Global is obligated to indemnify Client pursuant to Section 11.1. To the extent permitted by law, client shall defend and indemnify Insight Global (and its officers, directors, and employees) for any losses, penalties, and damages resulting from third party claims or actions to the extent such losses arise from (v) Client's violation of law; (w) its failure to fulfill its responsibilities set out in this Section 11.2; (x) work product created by a Contract Employee for or on behalf of Client, except to the extent Insight Global is obligated to indemnify Client pursuant to Section 11.1 ; (y) any other breach of this Agreement by Client; or (z) the grossly negligent act or willful misconduct of Client, its employees or personnel.

11.3 Indemnification Process. As a condition to the indemnification obligations outlined above, the indemnified party shall provide such cooperation as the indemnifying party reasonably requests in connection with any investigation or defense of any such action or claim and shall furnish to the indemnifying party all information reasonably requested which relates to such action or claim at the indemnified party's expense.

11.4 Limitation of Liability.

- (a) In no event will either party to this Agreement be liable for incidental, consequential, punitive, indirect or special damages, including, without limitation, interruption or loss of business, profit or goodwill.
- (b) As a condition for recovery of any liability, the parties must assert any claim under this Agreement within three (3) months after discovery or sixty (60) days after the termination or expiration of this Agreement, whichever is earlier.
- (c) In no event shall Insight Global's liability to Client exceed (a) for Temporary Services, the fees received by Insight Global from Client during the preceding six (6) month period, or (b) for Direct Placement Services, the fees received from Client for the placement of the Candidate to whom any claim asserted by Client relates, whether arising from an alleged breach of this Agreement, an alleged tort or any other cause of action.

**12. TIME RECORDS.** Insight Global's timecard shall be the official time record for the purposes of payment for Temporary Services under Sections 5 and 6 herein. Client will approve timecards on a weekly basis. If the timecard is not approved or rejected within five (5) business days, such timecard will be presumed to be accurate. Client agrees that it shall not instruct nor permit any Contract Employee not to record and report on such Contract Employee's timecard all hours worked on by Contract Employee in connection with such engagement.

### 13. CONFIDENTIAL INFORMATION.

13.1 Description of Confidential Information. During the course of this Agreement, the parties to this Agreement and their respective officers, employees, agents, and personnel may have access to Confidential Information which is not generally known and which is considered proprietary by one or more parties to this Agreement, or to parties affiliated with one or more parties to this Agreement, or their respective customers and suppliers. For purposes of this Agreement: “**Disclosing Party**” means the party to this Agreement that provides any Confidential Information to the other party or any third party; “**Recipient**” means any party to this Agreement that receives any Confidential Information; “**Confidential Information**” means any information disclosed directly or indirectly in writing, orally, by the Recipient’s visual inspection or mental impression and/or to which the Recipient may have access during the term of this Agreement that is marked as confidential or proprietary or should be reasonably understood to be confidential or proprietary to the Disclosing Party, including, but not limited to, information concerning the Disclosing Party’s business, services, finances, employees, customer lists, strategic plans, or other marketing and technical information and other unpublished information, as well as any trade secrets (as such term is defined by applicable law).

13.2 Use of Confidential Information. The parties to this Agreement shall maintain, and each party shall obligate its personnel by written agreement to maintain, all Confidential Information in confidence during the term and after termination of this Agreement, not to disclose any Confidential Information to anyone other than those directly involved with the Services, and not to disclose or permit access by any third party to any such Confidential Information, except to the extent disclosure is expressly permitted by the Disclosing Party or any affiliate of the Disclosing Party, and not to use any such Confidential Information except in the performance of the Services pursuant to this Agreement. Recipient shall protect the confidentiality of, and take all reasonable steps to prevent disclosure of, the Confidential Information of Disclosing Party and shall prevent such information from falling into the public domain or the possession of unauthorized persons.

13.3 Standard of Care. Recipient shall protect the Confidential Information from disclosure and/or access by any person other than its employees and agents who have a need to know by using the same degree of care, but no less than a reasonable degree of care, to prevent the unauthorized access, dissemination, publication, or use of the Confidential Information as Recipient uses to protect its own confidential information of a like nature. Recipient undertakes to notify Disclosing Party promptly, in writing, of any unauthorized access, disclosure, or use of the Confidential Information, or any other breach of this Agreement as soon as Recipient becomes aware of such breach and will cooperate with Disclosing Party to regain possession of the Confidential Information and prevent its further unauthorized access, disclosure or use.

13.4 Exclusions. This Agreement imposes no obligation upon Recipient with respect to Confidential Information that: (a) was in Recipient’s possession before receipt from Disclosing Party; (b) is or becomes a matter of public knowledge through no fault of Recipient; (c) is rightfully received by Recipient from a third party without a duty of confidentiality; (d) is disclosed by Disclosing Party to a third party without a duty of confidentiality on the third party; (e) is independently developed by Recipient; (f) is disclosed under operation of law, except that the Recipient will disclose only such information as is legally required and will provide Disclosing Party prompt notice of the applicable subpoena or court order such that Disclosing Party will have the opportunity to seek a protective order; or (g) is disclosed by Recipient with Disclosing Party’s prior written approval.

14. **NOTICES.** Any notice or other communication (“**Notice**”) required or permitted under this Agreement shall be in writing and either delivered personally or sent by facsimile, overnight delivery, express mail, or certified or registered mail, postage prepaid, return receipt requested.

To Insight Global:  
Insight Global, LLC  
1224 Hammond Drive, Suite 1500  
Atlanta, GA 30346  
Attn: Legal Department  
404-257-7900  
404-257-1070 (fax)

To Client:

Attn:

## 15. MISCELLANEOUS.

15.1 Equipment Fees. To the extent Client requires Insight Global to furnish equipment (i.e., laptops, tablets, etc.) to any Contract Employee in order to perform the Services, Insight Global will charge Client a monthly equipment charge based on its published rates for equipment from time to time.

15.2 Use of Logos. Client hereby grants to Insight Global the express right to use Client's company logo(s) in marketing, sales, financial, public relations materials and similar communications to identify Client as an Insight Global customer. Insight Global hereby grants to Client the express right to use Insight Global's logo(s) to identify Insight Global as a provider of services to Client. Other than as expressly stated herein, neither party shall use the other party's logos, marks, or other intellectual property without the prior written permission of the other party. Each party agrees (i) to cease using or displaying such logos upon the written request of the other party and (ii) that in the course of displaying such logos, it shall not divulge confidential information regarding the nature of the engagement.

15.3 Entire Agreement. This Agreement constitutes the entire agreement between the parties pertaining to the subject matter of this Agreement. There are no warranties, conditions or representations (including any that may be implied by statute) and there are no agreements in connection with such subject matter except as specifically set forth or referred to in this Agreement.

15.4 Waiver, Amendment. Except as expressly provided in this Agreement, no amendment or waiver of this Agreement shall be binding unless executed in writing by the party to be bound thereby. No waiver of any provision of this Agreement shall constitute a waiver of any other provision nor shall any waiver of any provision of this Agreement constitute a continuing waiver unless otherwise expressly provided.

15.5 Severability. Each of the provisions contained in this Agreement is distinct and severable and a declaration of invalidity or unenforceability of any such provision or part thereof by a court of competent jurisdiction shall not affect the validity or enforceability of any other provision hereof. To the extent permitted by applicable law, the parties waive any provision of law which renders any provision of this Agreement invalid or unenforceable in any respect. The parties shall endeavour in good-faith negotiations to replace any provision which is declared invalid or unenforceable with a valid and enforceable provision, the economic effect of which comes as close as possible to that of the invalid or unenforceable provision which it replaces.

15.6 Binding Effect. The expiration or termination of this Agreement or any SOW will not destroy or diminish the binding force and effect of any of the provisions of this Agreement or any SOW that expressly, or by reasonable implication, come into or continue in effect on or after such expiration or termination, including, without limitation, provisions relating to payment of fees and expenses (including witness fees and expenses and liquidated damage fees), governing law, limitation of liability and indemnity.

15.7 Force Majeure. Neither party will be liable for any delay or failure to perform under this Agreement (other than with respect to payment obligations) to the extent such delay or failure is a result of an act of God, war, earthquake, civil disobedience, court order, labor dispute, or other cause beyond such party's reasonable control.

15.8 Further Assurances. A party shall, upon request of the other party, execute and deliver or cause to be executed and delivered, all such documents, deeds, and other instruments of further assurance and do or cause to be done all such acts and things as may be reasonably necessary or advisable to implement and give full effect to the provisions of this Agreement.

15.9 Successors and Assignees. This Agreement shall inure to the benefit of and be binding upon the parties hereto and their respective successors and permitted assigns. This Agreement may not be assigned by either party without the prior written consent of the other party.

15.10 Flow Downs for Clients Supporting Government Programs. Client shall incorporate in writing any terms from a prime contract that are applicable to Insight Global's Services and/or the work performed by Contract Employees into this Agreement or the applicable SOW, including but not limited to the following: (a) any prevailing wage or other wage requirements, including but not limited to FAR 52.222-41 Service Contract Labor Standards ("SCA") or FAR 52.222-6 Construction Wage Requirements ("Davis Bacon"); (b) and occupation code and title, if SCA, Davis Bacon, or other prevailing wage requirement is applicable; (c) minimum labor category qualification requirements; and (d) security clearances ("Flow Downs"). In the event it is determined that any Flow Downs have been or are applicable to any services under this Agreement and Client failed to notify Insight Global, to the extent permitted by law, client agrees to indemnify and hold harmless Insight Global for any such costs, losses, or damages which Insight Global may suffer or incur related to complying with applicable terms due to Client's failure to notify Insight Global.

15.11 Governing Law. This Agreement will be governed by and construed in accordance with the laws of the State of Colorado, without regard to conflicts of laws provisions.

*[Remainder of page intentionally left blank.]*



November 25, 2025

Colorado Energy Office Geothermal Energy Tax Credit Offering:

The Moffat County Board of County Commissioners is pleased to support Memorial Regional Health's (MRH) application to the Colorado Energy Office Geothermal Energy Tax Credit Offering. We understand that MRH has completed the pre-feasibility study on installing geothermal energy at its facilities, and this project is now ready for the engineering phase. This request to the Colorado Energy Office will assist MRH in moving toward energy efficiencies with geothermal that will reduce annual operating costs. Considering the Moffat County Board of County Commissioners approves the MRH budget and appoints the MRH Board of Trustees, this tax credit application will benefit both the hospital and the taxpayers of Moffat County.

MRH has experienced inefficiency in its existing traditional heating and cooling system, and the backlog of parts and available labor for the HVAC system for the 60,000-square-foot medical office building has created a need for a more reliable solution. Geothermal climate control is MRH's preferred solution based on the recent pre-feasibility study from industry experts. Further, MRH is communicating with Colorado Northwestern Community College (CNCC) about the potential for geothermal system interconnection. CNCC has a geothermal system at the Craig campus next door to MRH, so the idea of increasing efficiencies through geexchange makes sense for both organizations.

Ultimately, this project will further the mission of Moffat County government to best serve the citizens of our region. If you have any questions about the Moffat County Board of County Commissioners' support for MRH's application to the Colorado Energy Office, please contact me or any of the other Commissioners at the contact information listed below.

Sincerely,

Melody Villard, Board Chair  
Moffat County Board of County Commissioners, District 2



**2026**



**BUDGET**



Rodeo, Photographed by Michael Magill Photography

***Moffat County... Colorado's Great Northwest***

*Adopted December 9, 2025*





## Acknowledgements

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### **Finance**

Catherine Nielson  
Heather Brumblow  
Wendy Buckley  
Mindy Newell  
Janet Willshire  
Sandra Kuhn

Finance Director  
Lead/PH Finance Specialist  
Human Service Finance Specialist  
Finance Specialist  
Part-Time Finance Specialist  
Finance Specialist

### **Human Resource**

Rachel Bower  
Dara Bond  
Chloe Villard

Human Resource Director  
Human Resource Benefit Admin,  
Human Resource Specialist

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

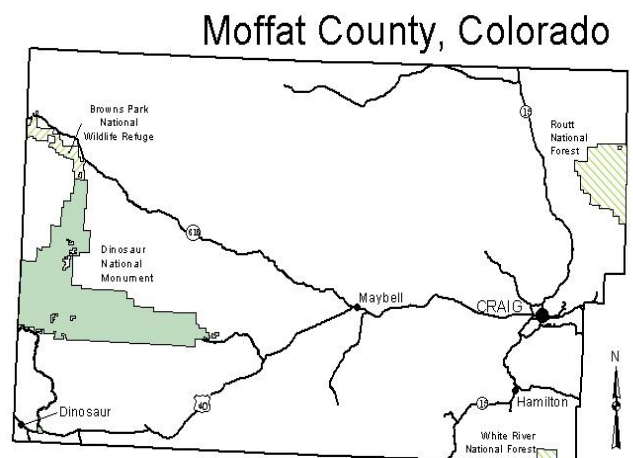
# MOFFAT COUNTY VISION STATEMENT

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

# MOFFAT COUNTY MISSION STATEMENT

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

**We serve  
The people  
Of Moffat County**  
Our customers are the  
people throughout



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

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

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

# Moffat County, Colorado

## 2026 Budget

### Elected Officials

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

### Appointed Officials

|                             |                   |
|-----------------------------|-------------------|
| County Attorney             | Max Salazar       |
| Development Services        | Neil Binder       |
| Emergency Management        | Todd Wheeler      |
| Fairgrounds/Cemetery        | Kyler Scott       |
| Finance                     | Catherine Nielson |
| Grounds/Parks & Rec/Freeman | Neil Binder       |
| Housing Authority           | Suzanne Hope      |
| Human Resources             | Rachel Bower      |
| Human Services              | 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   | Vacancy           |
| Youth Services              | Tara Wojtkiewicz  |

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## 2026 BUDGET MESSAGE

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

## THE INCLUSION OF THE MEMORIAL HOSPITAL BUDGET WITHIN THE COUNTY BUDGET

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

## BUDGET SUMMARY

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

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

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

## HISTORIC SPENDING

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

|                  | Hospital     | County       | Total         |
|------------------|--------------|--------------|---------------|
| 2025 (estimated) | \$85,402,794 | \$55,904,809 | \$141,307,603 |
| 2024 (actual)    | \$78,236,843 | \$51,119,683 | \$129,356,526 |
| 2023 (actual)    | \$69,172,815 | \$52,882,377 | \$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 |

## FACTORS INFLUENCING THE 2026 BUDGET DEVELOPMENT

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

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

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

\*\*Salary Survey Increase was Varied using average

\*Half Year Estimate

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

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

## REVENUE

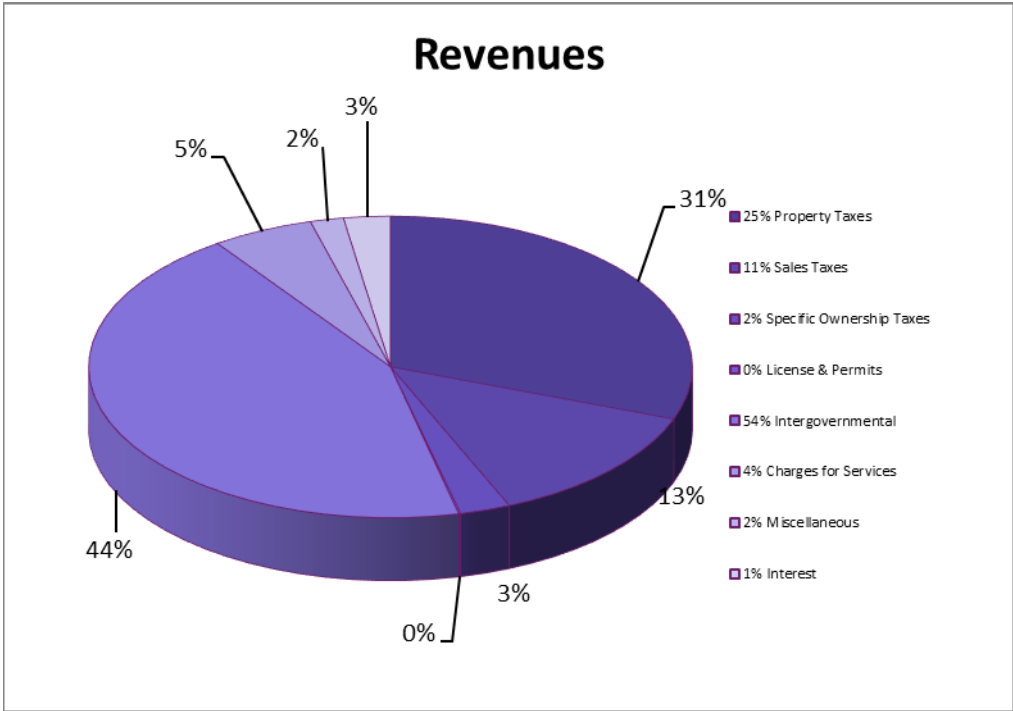
**The 2026 budget includes the following decrease projections:**

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

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

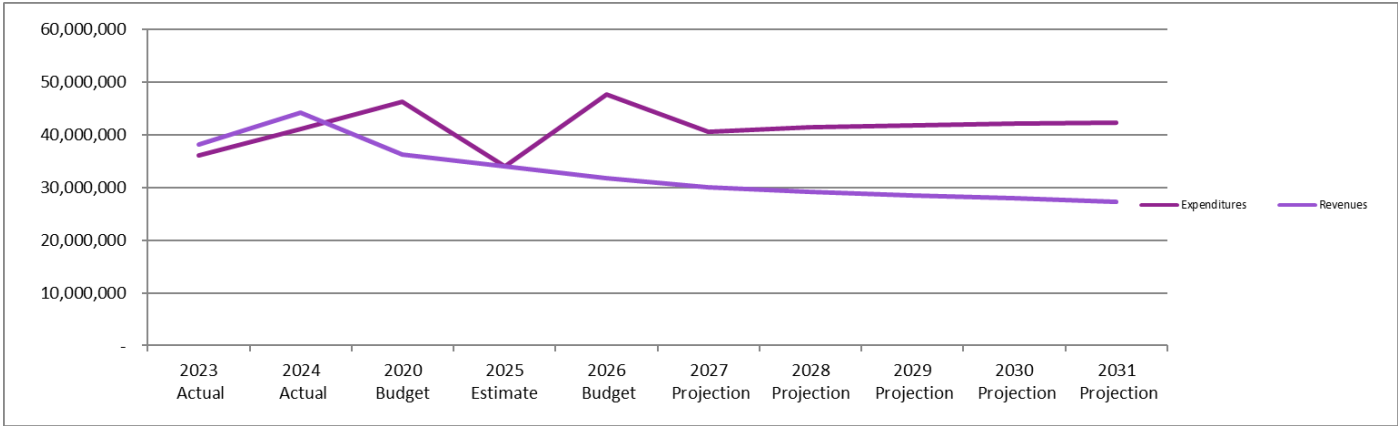
REVENUE TRENDS FOR THE COUNTY (DOES NOT INCLUDE HOSPITAL)

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



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

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



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

| 2026 MOFFAT COUNTY FUNDS OF TOP CONCERN   |                   |                   |                   |                   |                   |                                 |                    |                    |                    |                    |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------------|--------------------|--------------------|--------------------|--------------------|
| Funds Include: General, Road & Bridge, Airport, Library, Senior Citizens, Jail, Human Services and Public Health. |                   |                   |                   |                   |                   |                                 |                    |                    |                    |                    |
|   |                   |                   |                   |                   |                   | Long Term Financial Forecasting |                    |                    |                    |                    |
|   | 2023 Actual       | 2024 Actual       | 2025 Budget       | 2025 Estimate     | 2026 Budget       | 2027<br>Projection              | 2028<br>Projection | 2029<br>Projection | 2030<br>Projection | 2031<br>Projection |
| Property Taxes  | 8,730,842         | 9,340,832         | 8,385,062         | 8,202,663         | 9,613,185         | 8,682,063                       | 7,875,306          | 7,149,226          | 6,495,753          | 5,907,628          |
| Sales Taxes   | 6,384,471         | 5,793,082         | 3,628,975         | 3,680,849         | 3,826,879         | 3,826,879                       | 3,826,879          | 3,826,879          | 3,826,879          | 3,826,879          |
| Specific Ownership Taxes  | 980,985           | 1,021,131         | 800,000           | 800,000           | 800,000           | 800,000                         | 800,000            | 800,000            | 800,000            | 800,000            |
| License & Permits   | 90,916            | 70,900            | 30,500            | 51,838            | 30,458            | 30,458                          | 30,458             | 30,458             | 30,458             | 30,458             |
| Intergovernmental   | 15,376,915        | 19,878,505        | 17,641,884        | 13,349,163        | 12,960,683        | 12,114,493                      | 12,059,063         | 12,003,872         | 11,948,922         | 11,894,216         |
| Charges for Services  | 1,779,233         | 1,979,373         | 1,384,500         | 1,507,753         | 1,771,000         | 1,771,000                       | 1,771,000          | 1,771,000          | 1,771,000          | 1,771,000          |
| Miscellaneous   | 1,525,146         | 1,379,907         | 597,798           | 967,070           | 471,982           | 404,982                         | 404,982            | 404,982            | 404,982            | 404,982            |
| Interest  | 1,434,615         | 1,914,259         | 436,000           | 1,209,834         | 675,000           | 675,000                         | 675,000            | 675,000            | 675,000            | 675,000            |
| Transfers In  | 1,931,373         | 2,750,166         | 3,276,744         | 3,244,704         | 1,896,454         | 2,176,247                       | 2,202,016          | 2,193,468          | 2,358,217          | 2,240,437          |
| Fund Balance Used   | -                 | -                 | 10,110,609        | 2,582,869         | 16,111,121        | 9,662,911                       | 11,410,594         | 12,544,173         | 13,386,947         | 14,340,054         |
| <b>Total Revenue</b>  | <b>38,234,497</b> | <b>44,128,155</b> | <b>46,292,072</b> | <b>35,596,742</b> | <b>48,156,761</b> | <b>40,144,033</b>               | <b>41,055,299</b>  | <b>41,399,057</b>  | <b>41,698,158</b>  | <b>41,890,655</b>  |
| Personnel Expenditures  | 16,270,845        | 16,178,074        | 19,685,009        | 16,559,001        | 21,159,325        | 21,297,596                      | 21,510,572         | 21,732,494         | 21,949,819         | 22,182,013         |
| Operating Expenditures  | 12,325,345        | 12,877,425        | 14,101,590        | 10,440,432        | 13,684,822        | 13,541,459                      | 14,734,588         | 14,805,057         | 14,876,108         | 14,953,742         |
| Capital Expenditures  | 4,353,675         | 8,105,833         | 7,945,606         | 1,775,763         | 8,165,082         | 1,810,433                       | 1,303,978          | 1,347,538          | 1,194,798          | 1,192,634          |
| Transfers Out   | 3,192,772         | 4,006,751         | 4,538,369         | 4,538,369         | 4,656,187         | 3,466,045                       | 3,487,561          | 3,485,468          | 3,648,933          | 3,533,766          |
| <b>Fund Total Expenditures</b>  | <b>36,142,637</b> | <b>41,168,082</b> | <b>46,270,573</b> | <b>33,313,565</b> | <b>47,665,415</b> | <b>40,115,533</b>               | <b>41,036,699</b>  | <b>41,370,557</b>  | <b>41,669,658</b>  | <b>41,862,155</b>  |
| <b>Beginning Fund Balance</b>   | 41,458,541        | 43,550,404        | 46,510,477        | 46,510,477        | 46,210,786        | 30,591,012                      | 20,956,601         | 9,564,606          | (2,951,066)        | (16,309,513)       |
| <b>FB Savings</b>   | 2,091,862         | 2,960,070         |                   | 2,283,179         | 491,347           | 28,500                          | 18,600             | 28,500             | 28,500             | 28,500             |
| <b>(FB Used)</b>  |                   |                   | (10,089,109)      | (2,582,869)       | (16,111,121)      | (9,662,911)                     | (11,410,594)       | (12,544,173)       | (13,386,947)       | (14,340,054)       |
| <b>Ending Fund Balance</b>  | 43,550,404        | 46,510,477        | 36,421,368        | 46,210,786        | 30,591,012        | 20,956,601                      | 9,564,606          | (2,951,066)        | (16,309,513)       | (30,621,068)       |
| <b>Restricted Reserves</b>  | 7,370,199         | 7,520,100         | 6,719,388         | 7,439,177         | 7,256,512         | 7,019,837                       | 2,344,478          | 2,118,449          | 1,859,027          | 1,591,821          |
| <b>Non-spendable</b>  | 1,869,058         | 1,528,966         | 1,800,000         | 1,528,966         | 1,528,966         | 1,250,000                       | 1,250,000          | 1,250,000          | 1,250,000          | 1,250,000          |
| <b>Committed Reserves</b>   | 5,507,707         | 5,880,743         | 6,751,477         | 5,484,376         | 7,329,963         | 7,265,884                       | 7,679,306          | 7,738,881          | 7,796,942          | (14,366,422)       |
| <b>Assigned Reserves</b>  | 9,384,405         | 10,332,548        | 6,566,797         | 12,254,657        | 5,959,148         | 1,328,351                       | (3,590,779)        | (8,678,111)        | (13,761,957)       | (19,096,466)       |
| <b>Unassigned Reserves</b>  | 19,419,034        | 21,248,121        | 14,583,706        | 19,503,610        | 8,516,423         | 4,092,530                       | 1,881,602          | (5,380,283)        | (13,453,525)       | 0                  |
| <b>% Cash on Hand</b>   | <b>120%</b>       | <b>129%</b>       | <b>83%</b>        | <b>138%</b>       | <b>63%</b>        | <b>36%</b>                      | <b>16%</b>         | <b>-17%</b>        | <b>-53%</b>        | <b>-90%</b>        |
| <b>Days Operating Cash on Hand</b>  | <b>438</b>        | <b>471</b>        | <b>301</b>        | <b>503</b>        | <b>228</b>        | <b>133</b>                      | <b>60</b>          | <b>-63</b>         | <b>-192</b>        | <b>-329</b>        |



## BUDGET STRATEGIES

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

## STRATEGIES TO INCREASE REVENUES

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

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

## POLICIES THAT AFFECT THE BUDGET

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

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

*Align cash flow from reserves to fund services.*

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

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

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

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

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

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

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

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

*Capital Reserves.*

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

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

## **COUNTY FUNDS**

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

## **GENERAL FUND**

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

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

## **OTHER COUNTY FUNDS**

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

### **A. ROAD & BRIDGE**

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

### **B. LANDFILL**

The Landfill Fund remains relatively flat for 2026.

### **C. JAIL**

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

### **D. HUMAN SERVICES**

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

### **E. PUBLIC HEALTH**

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

### **F. CAPITAL PROJECT**

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

### **G. HEALTH AND WELFARE**

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

### **H. LEASE PURCHASE FUND**

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

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

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

# 2025 - 2026 BUDGET COMPARISON

|   | Expenditures          |                       |                     |
|---|-----------------------|-----------------------|---------------------|
|   | 2025 Budget           | 2026 Budget           | Difference          |
| <b>General Fund:</b>                    | \$ 24,175,097         | \$ 25,446,629         | \$ 1,271,532        |
| <b>Special Revenue Funds:</b>           |                       |                       |                     |
| Road & Bridge Fund                      | \$ 10,032,839         | \$ 11,039,472         | \$ 1,006,633        |
| Landfill Fund                           | 1,034,682             | 903,253               | \$ (131,429)        |
| Airport Fund                            | 104,593               | 120,363               | \$ 15,770           |
| Emergency 911 Fund                      | 105,550               | 105,550               | \$ -                |
| Conservation Trust Fund                 | 33,700                | 33,700                | \$ -                |
| Library Fund                            | 518,734               | 491,165               | \$ (27,569)         |
| Senior Citizens Fund                    | 332,260               | 325,306               | \$ (6,954)          |
| Telecommunications Fund                 | 14,900                | 14,900                | \$ -                |
| Moffat County Tourism Association       | 177,394               | 172,797               | \$ (4,597)          |
| Jail Fund                               | 3,432,122             | 3,728,893             | \$ 296,771          |
| Human Services Fund                     | 6,991,664             | 5,968,147             | \$ (1,023,516)      |
| Public Health Fund                      | 719,149               | 545,440               | \$ (173,709)        |
| Museum Fund                             | -                     | -                     | \$ -                |
| Moffat County Local Marketing Dist.     | 386,270               | 542,202               | \$ 155,932          |
| All Crimes Enforcement Teams            | 84,120                | 87,120                | \$ 3,000            |
| <b>Subtotal Special Revenue Funds:</b>  | \$ 23,967,977         | \$ 24,078,308         | \$ 110,331          |
| <b>Capital Project Funds:</b>           |                       |                       |                     |
| Capital Projects Fund                   | \$ (198,157)          | \$ 442,267            | \$ 640,423          |
| <b>Subtotal Capital Project Funds:</b>  | \$ (198,157)          | \$ 442,267            | \$ 640,423          |
| <b>Debt Service Funds:</b>              |                       |                       |                     |
| Lease-Purchase Fund                     | \$ 1,261,625          | \$ 1,259,733          | \$ (1,892)          |
| <b>Subtotal Debt Service Funds:</b>     | \$ 1,261,625          | \$ 1,259,733          | \$ (1,892)          |
| <b>Internal Service Funds:</b>          |                       |                       |                     |
| Health & Welfare                        | \$ 5,733,343          | \$ 6,146,166          | \$ 412,823          |
| Internal Service                        | 11,100                | 12,100                | \$ 1,000            |
| <b>Subtotal Internal Service Funds:</b> | \$ 5,744,443          | \$ 6,158,266          | \$ 413,823          |
| <b>Enterprise Funds</b>                 |                       |                       |                     |
| Maybell Waste Water Treatment Facility  | \$ 63,838             | \$ 68,838             | \$ 5,000            |
| <b>Subtotal Enterprise Funds:</b>       | \$ 63,838             | \$ 68,838             | \$ 5,000            |
| <b>Component Units:</b>                 |                       |                       |                     |
| Housing Authority                       | \$ 862,180            | \$ 1,115,431          | \$ 253,250          |
| The Memorial Hospital                   | 85,402,794            | 88,936,202            | \$ 3,533,408        |
| Shadow Mtn Local Improvement Dist.      | 27,806                | 27,806                | \$ -                |
| <b>Subtotal Component Units:</b>        | \$ 86,292,780         | \$ 90,079,439         | \$ 3,786,658        |
| <b>Total All Funds</b>                  | <b>\$ 141,307,603</b> | <b>\$ 147,533,479</b> | <b>\$ 6,225,875</b> |
|   |                       |                       | <b>4.41%</b>        |

# 2026 FUNDS AVAILABILITY PROJECTIONS

Moffat County

2026 Budget

|   | Beginning Fund Balance | Proposed Revenues     | Proposed Expenditures | Ending Fund Balance  | Fund Balance Designation |                      |                     |
|---|------------------------|-----------------------|-----------------------|----------------------|--------------------------|----------------------|---------------------|
|   |                        |                       |                       |                      | Nonspendable Restricted  | Committed Assigned   | Unassigned          |
| <b>General Fund:</b>                    | \$ 28,047,153          | \$ 15,500,665         | \$ 25,446,629         | \$ 18,101,190        | \$ 4,591,672             | \$ 4,993,095         | \$ 8,516,423        |
| <b>Special Revenue Funds:</b>           |                        |                       |                       |                      |                          |                      |                     |
| Road & Bridge Fund                      | \$ 11,135,399          | \$ 6,645,015          | \$ 11,039,472         | \$ 6,740,942         | \$ 1,528,966             | \$ 5,211,976         | \$ -                |
| Landfill Fund                           | 1,749,838              | 731,400               | 903,253               | 1,577,985            | 250,000                  | 1,327,985            | -                   |
| Airport Fund                            | 675,293                | 609,231               | 120,363               | 1,164,161            | -                        | 1,164,161            | -                   |
| Emergency 911 Fund                      | 784,501                | 106,000               | 105,550               | 784,951              | 784,951                  | -                    | -                   |
| Conservation Trust Fund                 | 172,180                | 37,500                | 33,700                | 175,980              | 175,980                  | -                    | -                   |
| Library Fund                            | 532,594                | 375,467               | 491,165               | 416,896              | -                        | 416,896              | -                   |
| Senior Citizens Fund                    | 345,054                | 327,785               | 325,306               | 347,533              | -                        | 347,533              | -                   |
| Telecommunications Fund                 | 247,402                | -                     | 14,900                | 232,502              | 232,502                  | -                    | -                   |
| Moffat County Tourism Association Fund  | 206,664                | 146,502               | 172,797               | 180,368              | 180,368                  | -                    | -                   |
| Jail Fund                               | 2,675,543              | 2,208,800             | 3,728,893             | 1,155,450            | -                        | 1,155,450            | -                   |
| Human Services Fund                     | 1,610,942              | 5,860,497             | 5,968,147             | 1,503,292            | 1,503,292                | -                    | -                   |
| Public Health Fund                      | 1,188,808              | 545,440               | 545,440               | 1,188,808            | 1,188,808                | -                    | -                   |
| Museum Fund                             | -                      | -                     | -                     | -                    | -                        | -                    | -                   |
| Moffat County Local Marketing District  | 477,954                | 300,000               | 542,202               | 235,752              | 235,752                  | -                    | -                   |
| All Crimes Enforcement Team             | 306,728                | 300                   | 87,120                | 219,908              | 219,908                  | -                    | -                   |
| <b>Subtotal Special Revenue Funds:</b>  | \$ 22,108,901          | \$ 17,893,937         | \$ 24,078,308         | \$ 15,924,528        | \$ 6,300,527             | \$ 9,624,001         | \$ -                |
| <b>Capital Project Funds:</b>           |                        |                       |                       |                      |                          |                      |                     |
| Capital Projects Fund                   | \$ 2,653,388           | \$ 75,000             | \$ 442,267            | \$ 2,286,121         | \$ -                     | \$ 2,286,121         | -                   |
| <b>Subtotal Capital Project Funds:</b>  | \$ 2,653,388           | \$ 75,000             | \$ 442,267            | \$ 2,286,121         | \$ -                     | \$ 2,286,121         | \$ -                |
| <b>Debt Service Funds:</b>              |                        |                       |                       |                      |                          |                      |                     |
| Lease-Purchase Fund                     | \$ 1,366,195           | \$ 1,259,733          | \$ 1,259,733          | \$ 1,366,195         | 1,366,195                | \$ -                 | \$ -                |
| <b>Subtotal Debt Service Funds:</b>     | \$ 1,366,195           | \$ 1,259,733          | \$ 1,259,733          | \$ 1,366,195         | \$ 1,366,195             | \$ -                 | \$ -                |
| <b>Internal Service Funds:</b>          |                        |                       |                       |                      |                          |                      |                     |
| Health & Welfare                        | \$ (1,670,018)         | \$ 9,153,800          | \$ 6,146,166          | \$ 1,337,616         | 110,000                  | \$ 1,227,616         | \$ -                |
| Internal Service                        | 98,534                 | 10,350                | 12,100                | 96,784               | 66,637                   | 30,147               | -                   |
| <b>Subtotal Internal Service Funds:</b> | \$ (1,571,484)         | \$ 9,164,150          | \$ 6,158,266          | \$ 1,434,400         | \$ 176,637               | \$ 1,257,763         | \$ -                |
| <b>Enterprise Funds</b>                 |                        |                       |                       |                      |                          |                      |                     |
| Maybell Waste Water Treatment Facility  | \$ 519,578             | \$ 37,102             | \$ 68,838             | \$ 487,842           | \$ 222,815               | \$ 265,027           | \$ -                |
| <b>Subtotal Enterprise Funds:</b>       | \$ 519,578             | \$ 37,102             | \$ 68,838             | \$ 487,842           | \$ 222,815               | \$ 265,027           | \$ -                |
| <b>Component Units:</b>                 |                        |                       |                       |                      |                          |                      |                     |
| Housing Authority                       | \$ 2,485,617           | \$ 1,085,195          | \$ 1,115,431          | \$ 2,455,381         | 20,000                   | \$ 2,435,381         | \$ -                |
| The Memorial Hospital                   | 19,470,915             | 89,992,873            | 88,936,202            | 20,527,586           | -                        | 20,527,586           | -                   |
| Shadow Mtn Local Improvement District   | 198,417                | 31,000                | 27,806                | 201,611              | 201,611                  | -                    | -                   |
| <b>Subtotal Component Units:</b>        | \$ 22,154,948          | \$ 91,109,068         | \$ 90,079,439         | \$ 23,184,578        | \$ 221,611               | \$ 22,962,967        | \$ -                |
| <b>Total All Funds</b>                  | <b>\$ 75,278,679</b>   | <b>\$ 135,039,655</b> | <b>\$ 147,533,479</b> | <b>\$ 62,784,854</b> | <b>\$ 12,879,457</b>     | <b>\$ 41,388,975</b> | <b>\$ 8,516,423</b> |

W/O Hospital

55,807,764

45,046,782

58,597,277

42,257,268

12,879,457

20,861,389

8,516,423



## **BASIS OF ACCOUNTING & BUDGETING**

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

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

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

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



## **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 who work, live, and play in Moffat County.

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

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



### ***Our Treasures:***

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



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

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

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

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

Northwest Colorado welcomes relocating businesses and new industries.

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



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

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

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

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

***MOFFAT COUNTY... COLORADO'S GREAT NORTHWEST.***

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

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

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

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

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

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

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

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

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

## FUND BALANCE DESIGNATION

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

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

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

## RESERVES

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

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

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

## LONG-TERM FINANCIAL PLAN (currently being drafted)

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



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

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

## BUDGET

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

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

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

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

## LOCAL GOVERNMENT BUDGET CALENDAR

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

| DATE          | EVENT / ACTIVITY  |
|---------------|---|
| <b>1-Jan</b>  | Start of Fiscal Year; begin planning for the budget of the next year.   |
| <b>10-Jan</b> | Deadline for assessor to deliver tax warrant to county treasurer (C.R.S 39-5-129.)  |
| <b>31-Jan</b> | A certified copy of the adopted budget must be filed with the Division. (C.R.S 29-1-113(1)).<br><b>- If a budget is not filed, the county treasurer may be authorized to withhold the local government's tax revenues.</b>  |
| <b>10-Feb</b> | The Division sends a notification to local governments whose budgets have not been filed with the Division.   |
| <b>1-Mar</b>  | 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.) |
| <b>15-Mar</b> | The Division will authorize the county treasurer to withhold tax revenues until a certified copy of the budget is filed with the Division.  |

|               |   |
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| <b>31-Mar</b> | 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.<br>The Division notifies local governments of its determination that the entity has exceeded the statutory property tax revenue limit (the "5.5%" limit).   |
| <b>30-Jun</b> | Deadline for the auditor to submit the audit report to local government governing body. (C.R.S 29-1-606(a)(1))  |
| <b>31-Jul</b> | Deadline for submitting the annual audit report to the Office of the State Auditor. (C.R.S 29-1-606(3))<br>Deadline for the request for extension of the audit. (C.R.S 29-1-606(4))<br><b>- If an audit is required but has not been filed, the county treasurer may be authorized to withhold the local government's tax revenue -</b>   |
| <b>25-Aug</b> | 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.)<br><b>If applicable, upon receipt of the Certification of Valuation, submit to the Division certifications of service impact from increased mining production and/or from increased valuation due to previously exempt federal property that has become taxable. Certifications of impact are required if the value is to be excluded from the tax revenue limit.</b><br>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. |
| <b>15-Oct</b> | The budget officer must submit the proposed budget to the governing body. (C.R.S. 29-1-105) The governing body must publish "Notice of Budget" upon receiving the proposed budget. (C.R.S. 29-1-106(1))   |
| <b>1-Nov</b>  | 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))  |
| <b>10-Dec</b> | 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)).   |
| <b>15-Dec</b> | Deadline for certification of mill levy to county commissioners (C.R.S 39-5-128(1)). Local governments levying property tax must adopt their budgets before certifying the levy to the county. If the budget is not adopted by the certification deadline, then <b>90 percent</b> 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))   |
| <b>22-Dec</b> | Deadline for county commissioners to levy taxes and to certify the levies to the assessor. (C.R.S. 39-1-111(1))   |
| <b>31-Dec</b> | Local governments not levying a property tax must adopt the budget on or before this date; the governing body must enact a resolution or ordinance to appropriate funds for the ensuing fiscal year. If the budget is not adopted by the certification deadline, then <b>90 percent</b> of the amounts appropriated in the current year for operations and maintenance expenses shall be deemed re-appropriated for the budget year. (C.R.S 29-1-108(4))  |

## REVENUES

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

- The County should charge fees and charges for services when it is allowable, when a limited and specific group of beneficiaries can be identified, or when it is feasible to charge beneficiaries for services rendered.
  - The County will recalculate service costs periodically, and fees will be adjusted accordingly as approved by the Board of County Commissioners.
- D. Grants: The County will seek out, apply for, and effectively administer federal, state, and other grants as a means of financing a project or one-time expenditure. The Board of County Commissioners may consider grant funding, after staff provides a detailed documentation that addresses the short and long-term costs as well as the benefits to the County. Grants may not offer ongoing operational costs and should be discouraged, as programs or services may be cancelled if grants are not sustainable. Grants will be differentiated for tracking purposes between Federal, State, and Local grant types, in accordance with the County's Grant Policy.

## **OPERATING EXPENDITURES**

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

## Financial Policies

### **PURPOSE**

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

### **AUDITING AND FINANCIAL REPORTING**

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

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

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

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

### **BASIS OF ACCOUNTING & BUDGETING**

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

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

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

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

### **FUNDS**

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

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

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

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

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

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

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

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

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

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

## FUND BALANCE DESIGNATION

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

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



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

## RESERVES

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

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

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

## LONG-TERM FINANCIAL PLAN (currently being drafted)

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

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

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

## BUDGET

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

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

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

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

## LOCAL GOVERNMENT BUDGET CALENDAR

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

| DATE          | EVENT / ACTIVITY  |
|---------------|---|
| <b>1-Jan</b>  | Start of Fiscal Year; begin planning for the budget of the next year.   |
| <b>10-Jan</b> | Deadline for assessor to deliver tax warrant to county treasurer (C.R.S 39-5-129.)  |
| <b>31-Jan</b> | A certified copy of the adopted budget must be filed with the Division. (C.R.S 29-1-113(1)).<br><b>- If a budget is not filed, the county treasurer may be authorized to withhold the local government's tax revenues.</b>  |
| <b>10-Feb</b> | The Division sends a notification to local governments whose budgets have not been filed with the Division.   |
| <b>1-Mar</b>  | 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.) |
| <b>15-Mar</b> | The Division will authorize the county treasurer to withhold tax revenues until a certified copy of the budget is filed with the Division.  |

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| <b>31-Mar</b> | 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.<br>The Division notifies local governments of its determination that the entity has exceeded the statutory property tax revenue limit (the "5.5%" limit).   |
| <b>30-Jun</b> | Deadline for the auditor to submit the audit report to local government governing body. (C.R.S 29-1-606(a)(1))  |
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| <b>25-Aug</b> | 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.)<br><b>If applicable, upon receipt of the Certification of Valuation, submit to the Division certifications of service impact from increased mining production and/or from increased valuation due to previously exempt federal property that has become taxable. Certifications of impact are required if the value is to be excluded from the tax revenue limit.</b><br>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. |
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| <b>10-Dec</b> | 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)).   |
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## 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.
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  - o Enterprise funds shall not be subsidized by the General Fund and shall be wholly supported by the fees and charges generated by the enterprise, which includes operating and capital expenses.
  - o Services being provided by the County should be paid for primarily by the users and beneficiaries for the services and not the general public.

- The County should charge fees and charges for services when it is allowable, when a limited and specific group of beneficiaries can be identified, or when it is feasible to charge beneficiaries for services rendered.
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- B. The County maintains a budgetary control system through its accounting software to manage adherence to the budget. Reports are available through this system to management, which compare actual revenues and expenditures to budget amounts. In addition, staff will prepare reports on a monthly, quarterly, and yearly basis to the Board of County Commissioners, which evaluates financial performance.
- C. The Operating Budget will include appropriate contingency funding to meet unexpected requirements, which may arise during the year.
- D. The County will maintain an equipment replacement program to ensure sufficient resources are available annually to replace vehicles and equipment.
- E. All County purchases will be made to ensure that the County is getting the best item or service for the least amount of money, and the overall economic impact on the community. This does not mean that the County will always purchase the least expensive item, but will weigh the cost against the quality of the item or service.
- F. The County does not allow a department to spend any money that it has not appropriated in the personnel, operating, or capital category within its department. The County requires a budget supplemental to transfer between line items or in the event the department receives unexpected revenue. 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 statements in conformance with statutory requirements and GAAP and (2) to maintain accountability for assets.
- Access to assets and records should be permitted only with management's authorization.
- Records should be checked against the assets by someone other than the persons responsible for the records or the assets. Examples of independent verification are monthly bank reconciliations and periodic counts of inventory.
- Elected Officials and Department Heads should separate functional responsibilities. In general, when the work of one employee is checked by another, and when the responsibility for custody of assets is separated from the responsibility for maintaining the records relating to those assets, then there is appropriate segregation of duties.

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

## **BUDGET AMENDMENTS**

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



Budget appropriations may be adjusted due to the following:

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

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

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

## **RECESSION PLAN**

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

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

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

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

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

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

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

- c. Implementing a reduction in workforce.

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

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

## **LONG-TERM RECESSION PLAN**

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

## **RETURNING TO NORMALCY AFTER EXPERIENCING A PHASE OF RECESSION**

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

## **Annual Budget Procedures**

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

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

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

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

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

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

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

## **Current Debt and Legal Debt Limits**

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

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

- .50% distributed to the County.

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

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

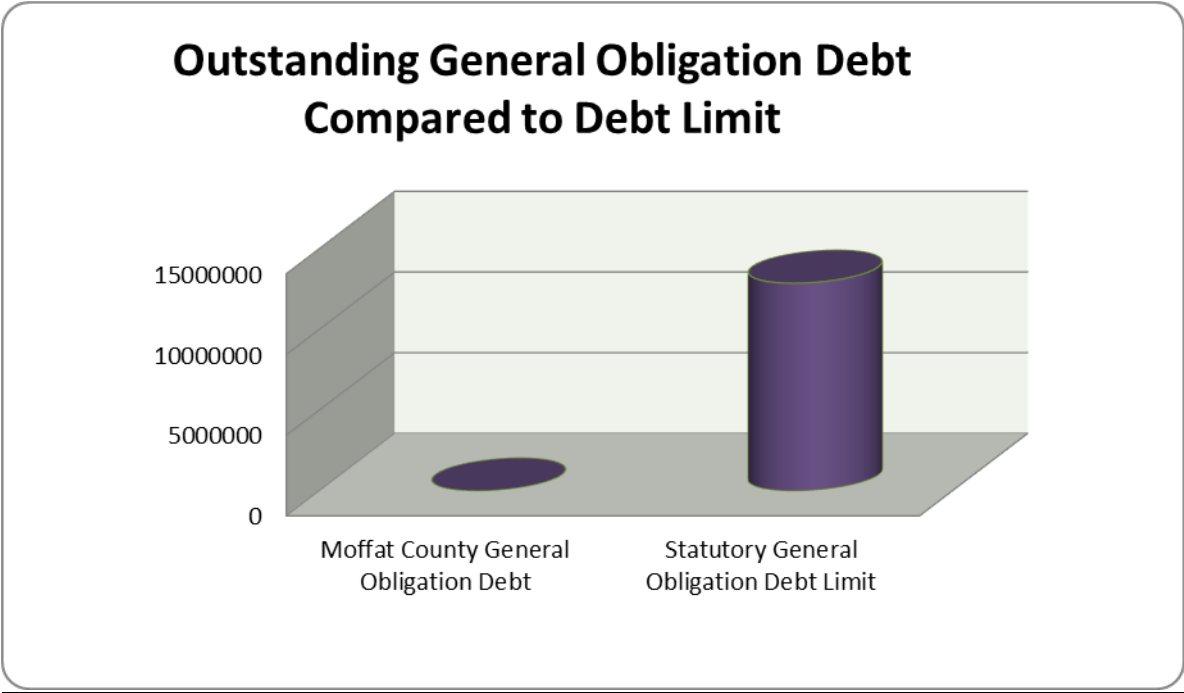
Historically, the Lease-Purchase Fund accounted for the certificates of participation ("COP's) from the 1998 series to the 2015 series, financed by Moffat County and the Moffat County Finance Corporation. These COPs were mainly utilized for the construction of the Moffat County Public Safety Center and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

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

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

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

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



## Staffing and Population

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

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

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

## Personnel Expense

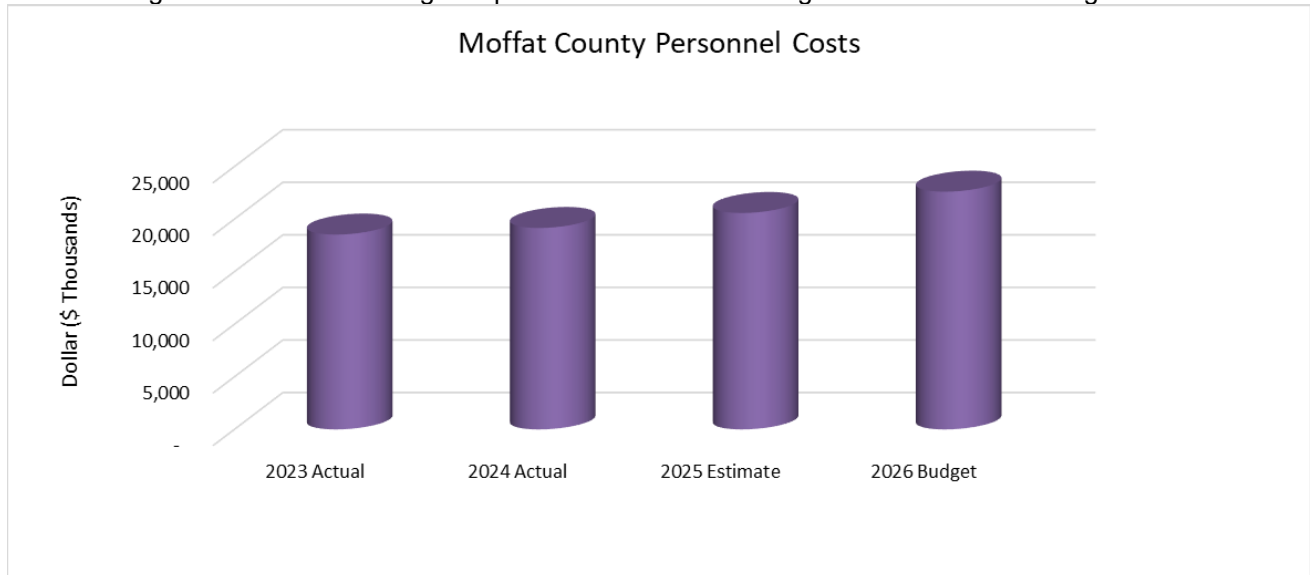
The 196.92 Full Time Equivalent (FTE) positions budgeted for 2026 represent \$22,614,345 in personnel expense. Items budgeted in personnel expense include: salaries and wages for regular and part-time employees, overtime, health insurance, retirement contributions, life insurance, disability, Social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

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

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

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

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



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

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

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



## 2026 Personnel Expense changes from 2025

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

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

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

## Moffat County Funds

### Fund Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Fund Descriptions (continued)**

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

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

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

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

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

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

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

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

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

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

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

## **Types of Funds**

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

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

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

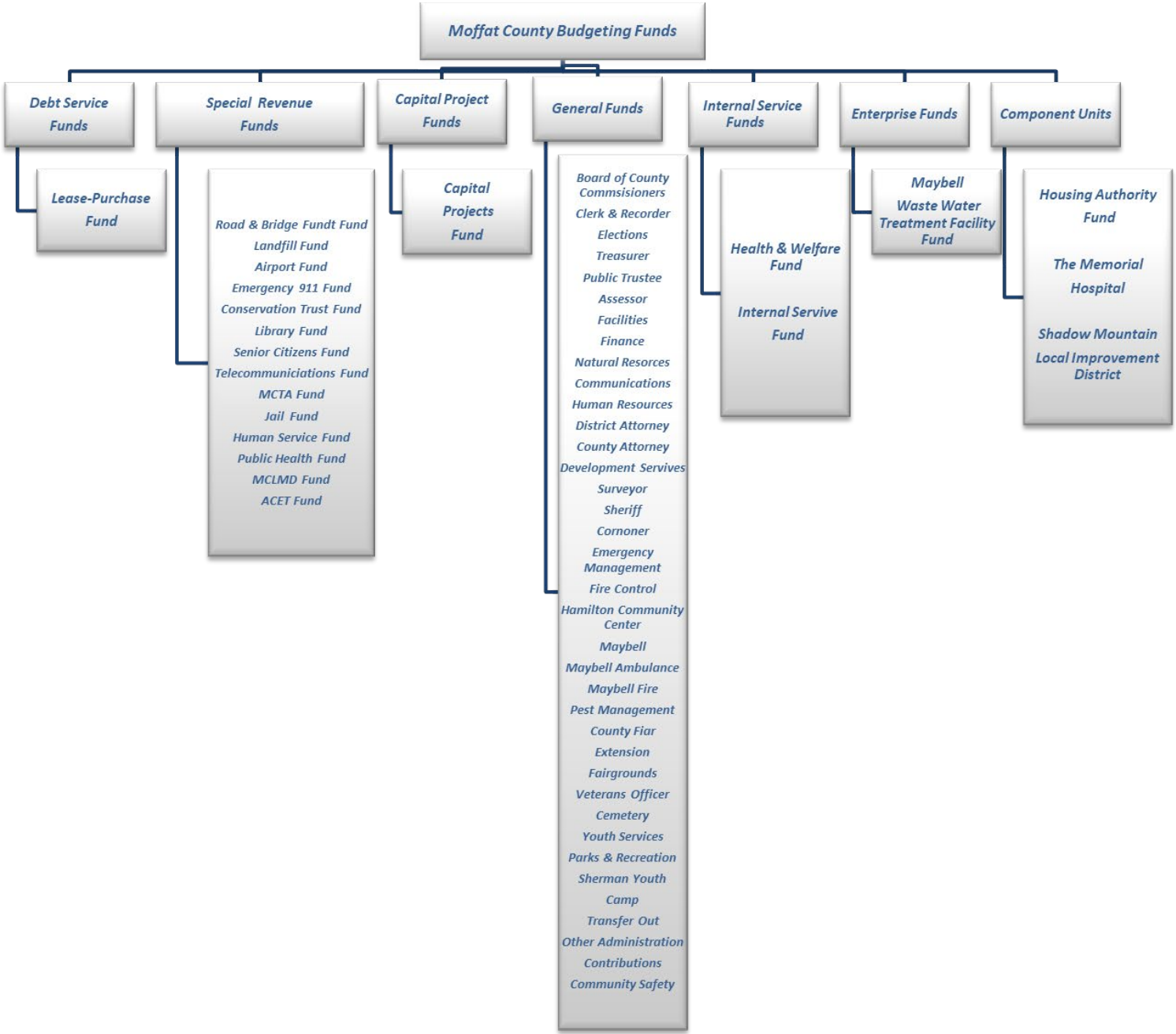
**LEASE-PURCHASE FUND**—The Debt Service Fund accumulates for payment of the 2014 series and 2015 series certificates of participation (COP's).

### **PROPRIETARY FUNDS**

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

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

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



## **Fund Balance Designation**

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

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

Source: GASB, March 2009



| Moffat County                  | MOFFAT COUNTY 2026 BUDGETING FUNDS |                       |                       |                     |                        |                  |                   |                    |
|--------------------------------|------------------------------------|-----------------------|-----------------------|---------------------|------------------------|------------------|-------------------|--------------------|
|                                | General Fund                       | Special Revenue Funds | Capital Projects Fund | Lease-Purchase Fund | Internal Service Funds | Enterprise Funds | Component Units   | Total Funds        |
| Property Taxes                 | 8,417,969                          | 649,293               | -                     | -                   | -                      | -                | 1,287,671         | 10,354,933         |
| Sales Taxes                    | 2,980,379                          | 1,091,002             | -                     | -                   | -                      | -                | -                 | 4,071,381          |
| Specific Ownership Taxes       | -                                  | 800,000               | -                     | -                   | -                      | -                | -                 | 800,000            |
| License & Permits              | 458                                | 31,100                | -                     | -                   | -                      | -                | -                 | 31,558             |
| Intergovernmental              | 1,154,014                          | 11,895,888            | -                     | -                   | -                      | -                | 537,846           | 13,587,748         |
| Charges for Services           | 1,364,200                          | 967,100               | -                     | -                   | 4,661,497              | 36,960           | 86,651,630        | 93,681,387         |
| Miscellaneous                  | 388,258                            | 141,710               | 15,000                | -                   | 370,000                | -                | 2,601,421         | 3,516,389          |
| Interest                       | 600,000                            | 160,000               | 60,000                | -                   | 102,000                | 142              | 30,500            | 952,642            |
| Transfers In                   | -                                  | 2,162,856             | -                     | 1,259,733           | 1,300,000              | -                | -                 | 4,722,589          |
| Prior Year Reserves            | 10,041,705                         | 6,783,668             | 610,539               | -                   | 1,750                  | 31,736           | 101,631           | 17,571,028         |
| <b>Total Revenue</b>           | <b>24,946,983</b>                  | <b>24,682,617</b>     | <b>685,539</b>        | <b>1,259,733</b>    | <b>6,435,247</b>       | <b>68,838</b>    | <b>91,210,699</b> | <b>149,289,655</b> |
| Personnel Expenditures         | 10,034,510                         | 12,243,835            | -                     | -                   | -                      | 16,400           | 44,679,160        | 66,973,905         |
| Operating Expenditures         | 5,340,955                          | 9,421,702             | 3,825                 | 1,259,733           | 6,378,093              | 37,438           | 45,314,974        | 67,756,720         |
| Capital Expenditures           | 4,879,912                          | 2,964,900             | 681,714               | -                   | -                      | 15,000           | 156,700           | 8,698,226          |
| Transfers Out                  | 4,691,606                          | 30,983                | -                     | -                   | -                      | -                | -                 | 4,722,589          |
| <b>Fund Total Expenditures</b> | <b>24,946,983</b>                  | <b>24,661,420</b>     | <b>685,539</b>        | <b>1,259,733</b>    | <b>6,378,093</b>       | <b>68,838</b>    | <b>90,150,834</b> | <b>148,151,440</b> |
| <b>Beginning Fund Balance</b>  | 28,534,734                         | 22,311,663            | 2,893,248             | 1,397,186           | 1,456,388              | 515,093          | 22,112,863        | 79,221,174         |
| <b>Ending Fund Balance</b>     | 18,493,030                         | 15,549,192            | 2,282,709             | 1,397,186           | 1,511,792              | 483,357          | 23,071,097        | 62,788,362         |
| <b>Restricted Reserves</b>     | 3,742,925                          | 4,500,097             | 0                     | 1,397,186           | 0                      | 0                | 221,611           | 9,861,818          |
| <b>Non-spendable</b>           | 0                                  | 834,206               | 0                     | 0                   | 176,637                | 222,815          | 0                 | 1,233,658          |
| <b>Committed Reserves</b>      | 4,869,410                          | 2,724,686             | 2,282,709             | 0                   | 0                      | 0                | 171,722           | 10,048,527         |
| <b>Assigned Reserves</b>       | 232,773                            | 7,490,203             | 0                     | 0                   | 1,335,155              | 260,542          | 22,677,764        | 31,996,437         |
| <b>Unassigned Reserves</b>     | 9,647,922                          | 0                     | 0                     | 0                   | 0                      | 0                | 0                 | 9,647,922          |

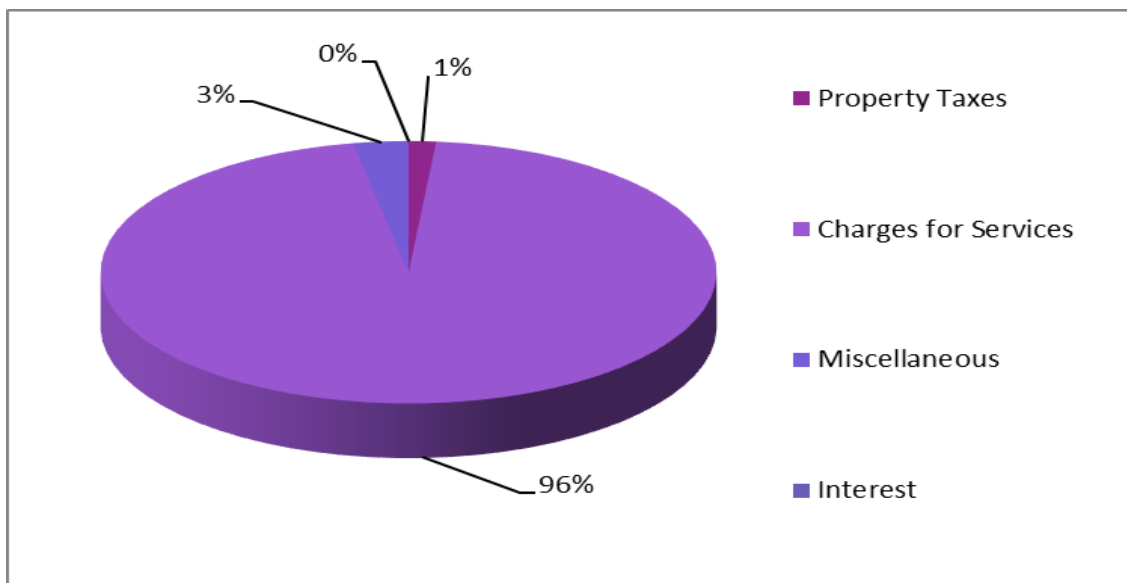
## Revenues by Category

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

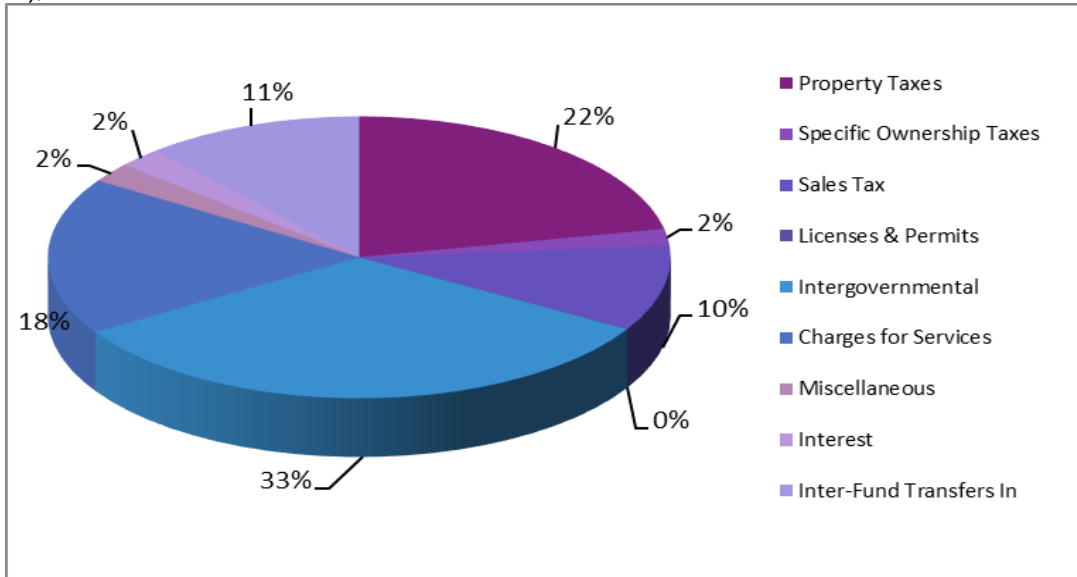
| Tax Revenues             |                                     | County            | Hospital*         | Total              |
|--------------------------|-------------------------------------|-------------------|-------------------|--------------------|
| Property Taxes           |                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

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

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



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



## Sales Tax

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

### County Sales Tax

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

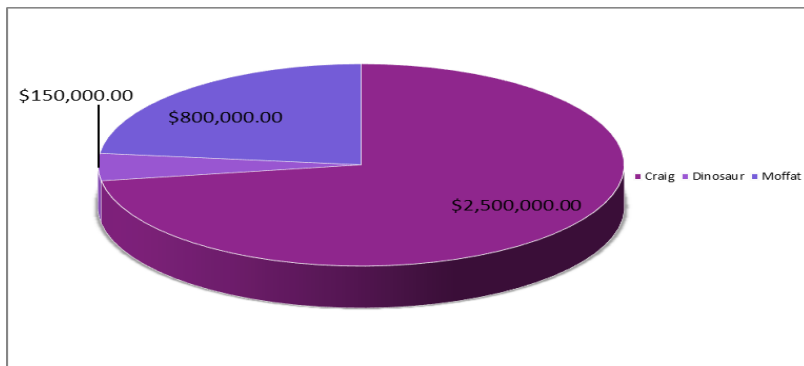
.50% distributed to the County.

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

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

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

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



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

## Property Tax

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

## Mill Levy

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

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

### Concerns

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

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

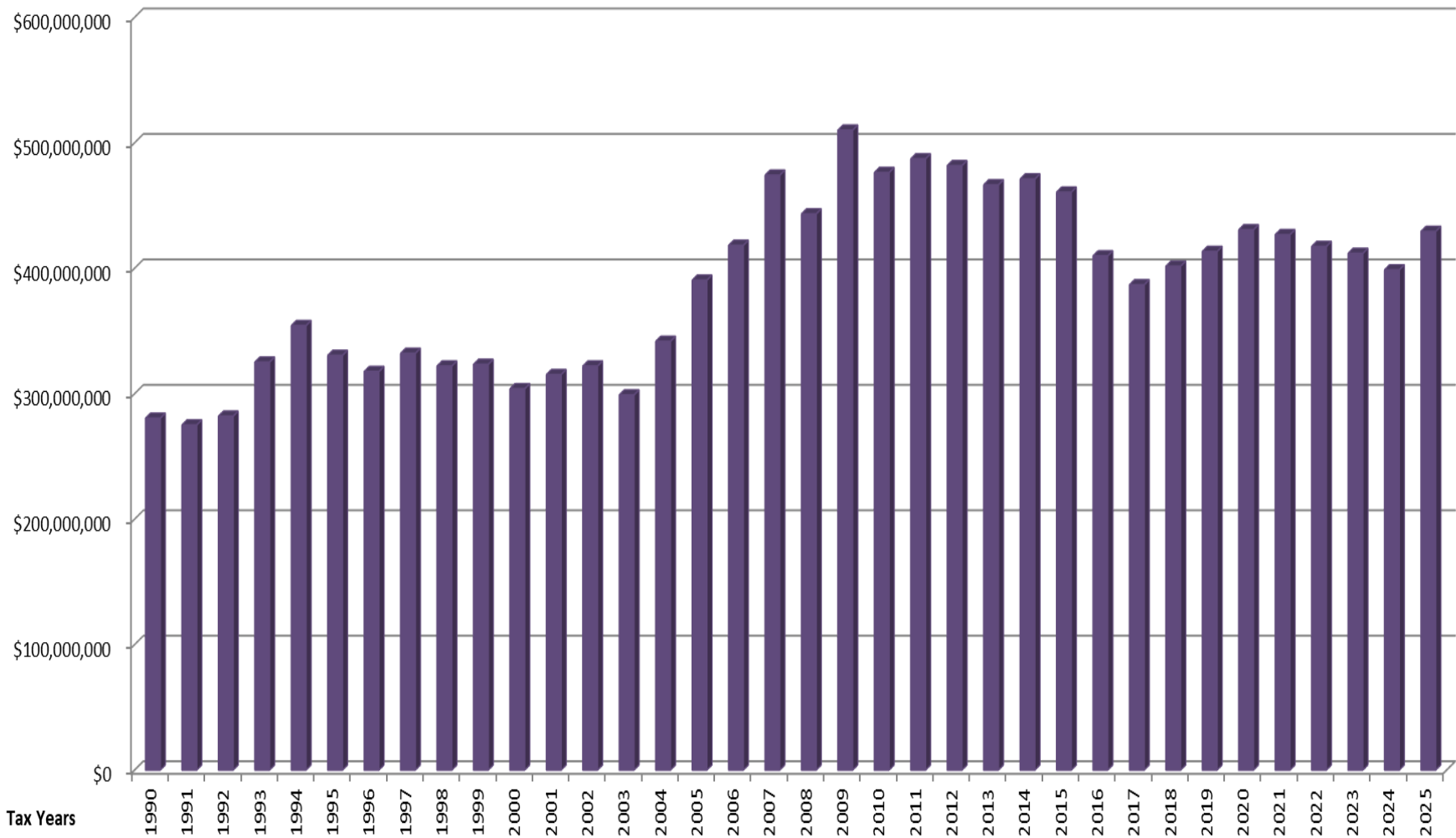
has to be balanced against some measure of concern for the future. In order to address these issues, Moffat County has established reserve policies. These reserves could be used to offset a decrease in revenue, along with the implementation of the recession/net revenue shortfall plan, should we lose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

## Assessed Valuation History

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

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

### Moffat County Assessed Valuations 1990 thru 2025





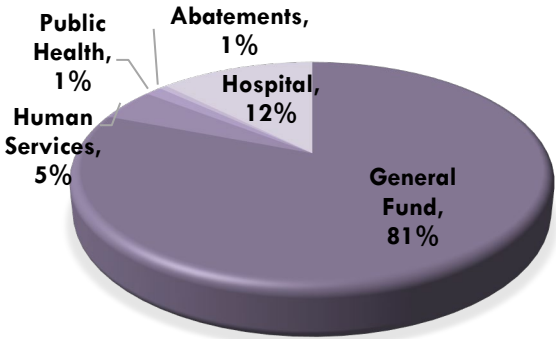
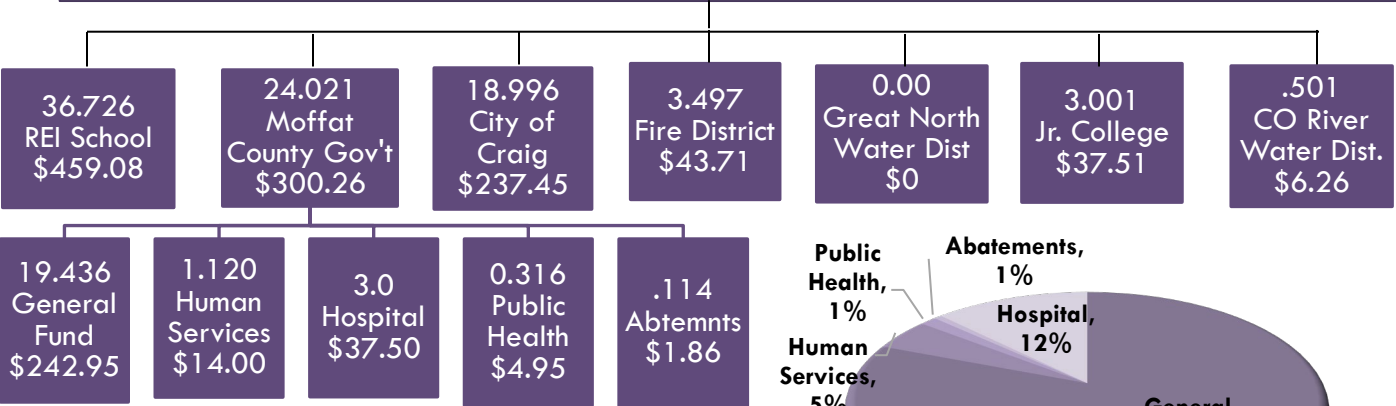
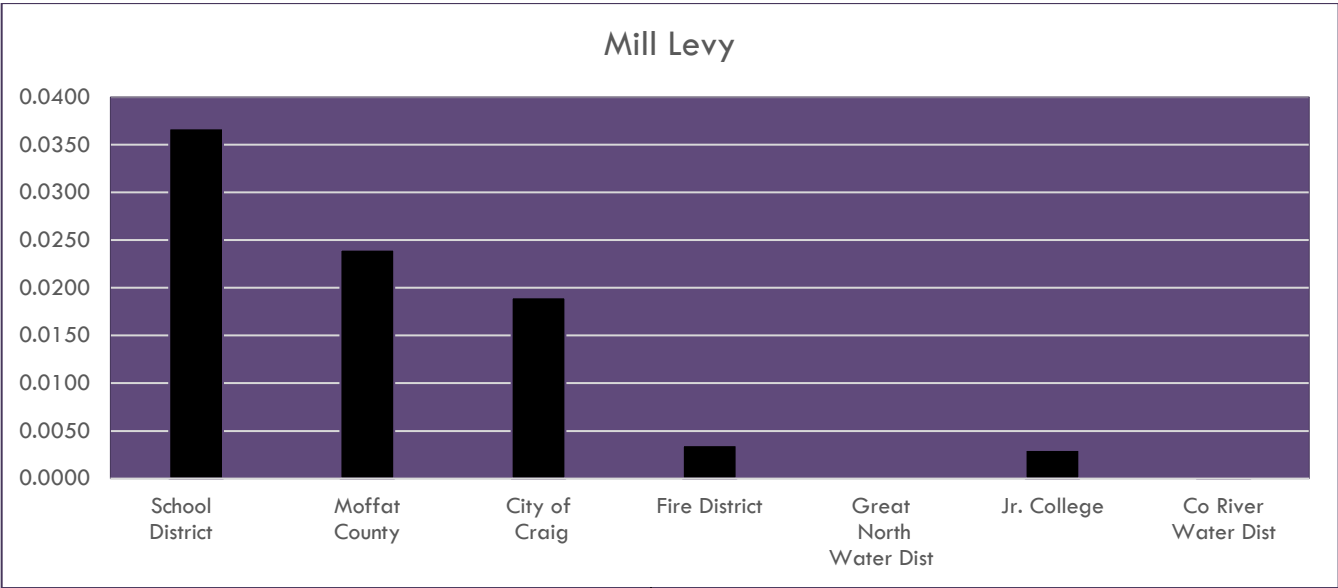
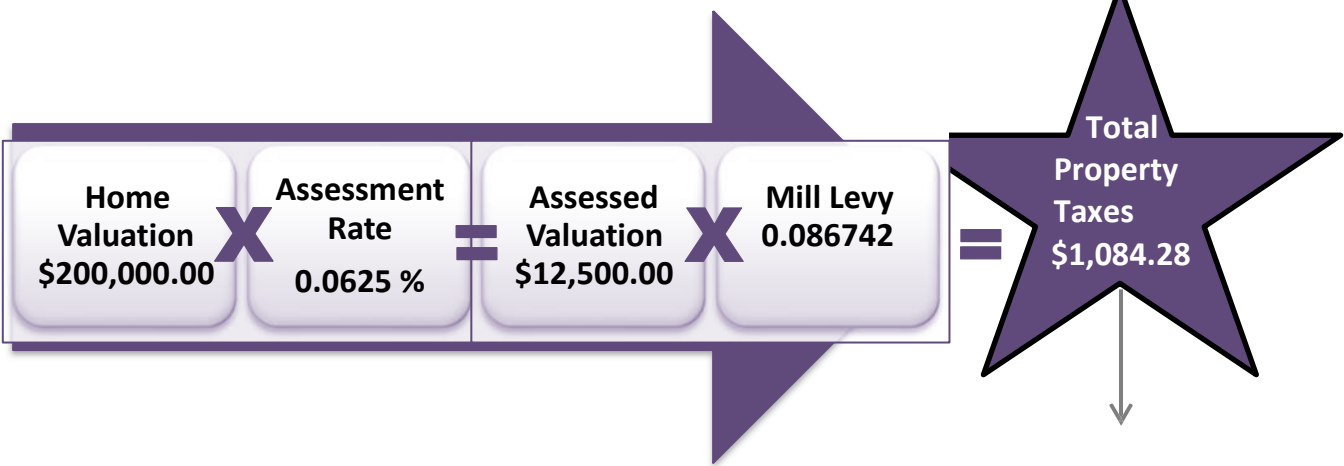
## **Residential Property Tax**

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

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

# Where Do My Property Taxes Go?

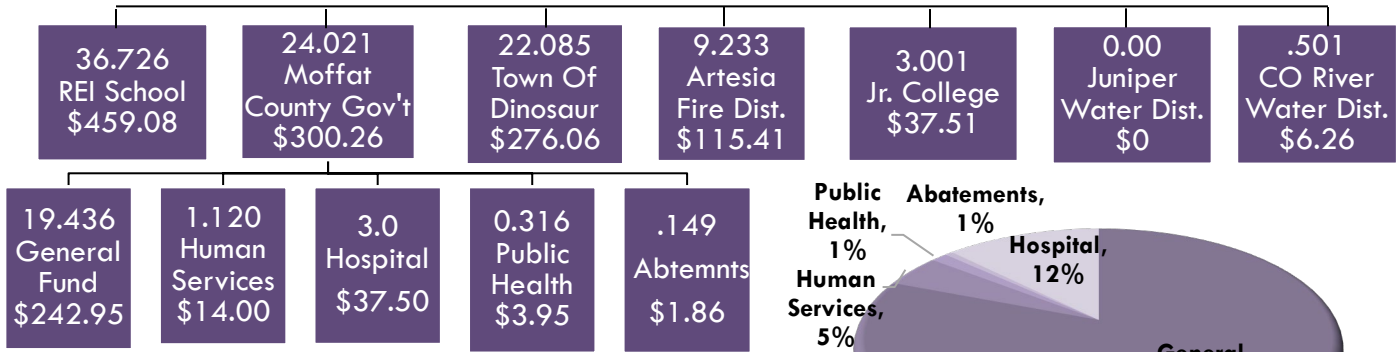
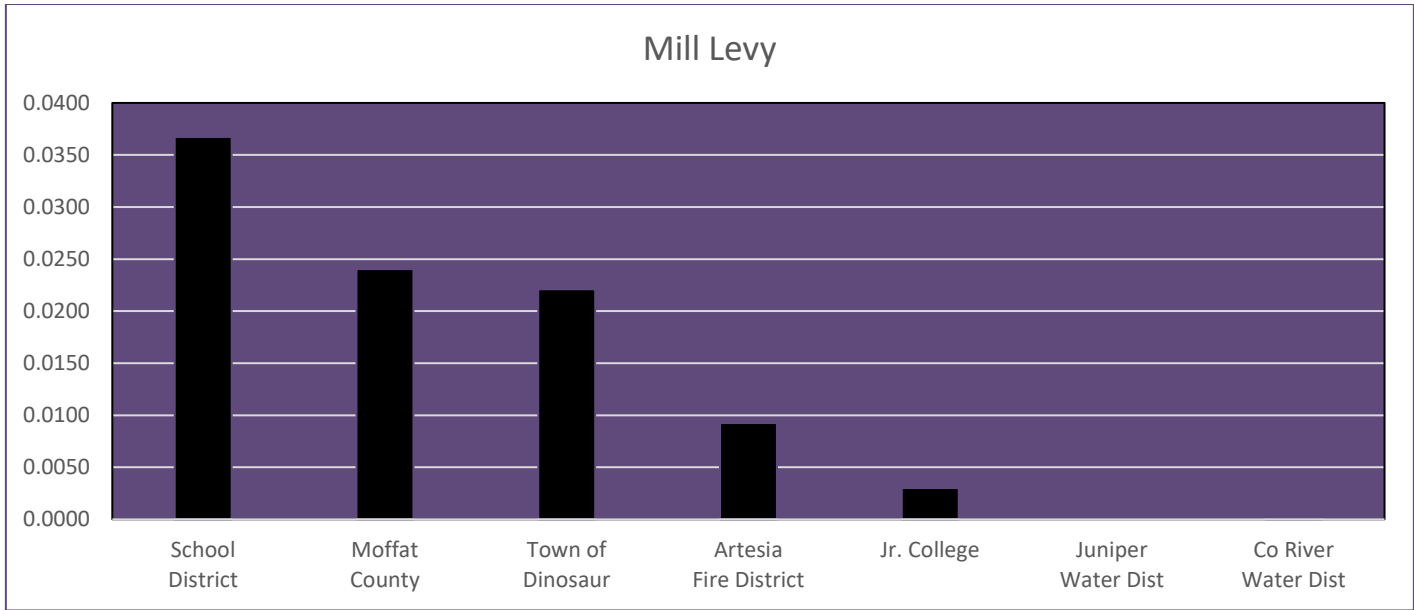
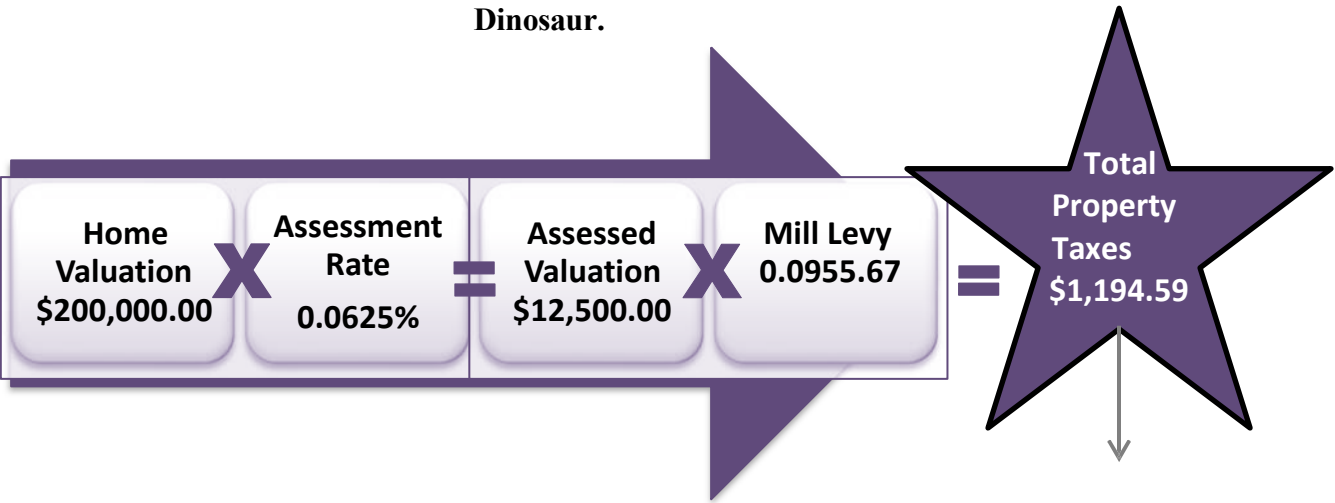
The formula below is an example of the residential property taxes collected by Moffat County and distributed to taxing entities for residents residing within the City of Craig.



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

# Where Do My Property Taxes Go?

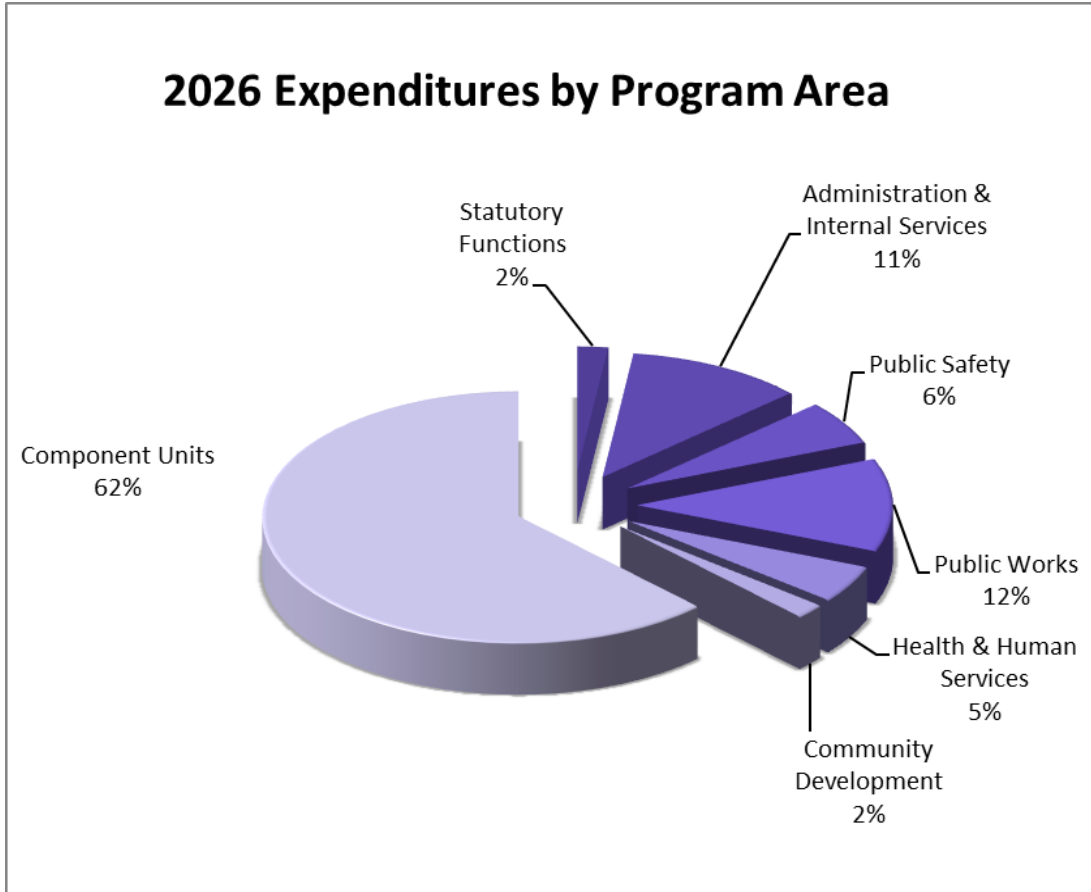
The formula below is an example of the residential property taxes collected by Moffat County and distributed to taxing entities for residents residing within the Town of Dinosaur.



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

## Expenditures by Program Areas

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



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

## Program Summary

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

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

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

## Program Summary (continued)

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

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

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



## Program Summary (continued)

| Component Units                       | 2023 Actual          | 2024 Actual          | 2025 Estimate        | 2026 Budget          |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Memorial Hospital                     | \$69,172,815         | \$77,672,676         | \$85,402,794         | \$88,936,202         |
| Housing Authority                     | 757,695              | 867,296              | 931,746              | 1,186,826            |
| Shadow Mtn Local Improvement District | 18,755               | 18,664               | 18,675               | 27,806               |
| <b>Component Units</b>                | <b>\$69,949,265</b>  | <b>\$78,558,636</b>  | <b>\$86,353,215</b>  | <b>\$90,150,834</b>  |
|                                       |                      |                      |                      |                      |
| <b>Total All Programs</b>             | <b>\$115,938,729</b> | <b>\$131,800,538</b> | <b>\$129,256,908</b> | <b>\$144,684,714</b> |

## General Fund Fund Summary

|   | 2023<br>Actual       | 2024<br>Actual       | 2025<br>Budget       | 2025<br>Estimate     | 2026<br>Budget       |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Sources of Funds:</b>                |                      |                      |                      |                      |                      |
| Property Taxes                          | \$ 8,103,953         | \$ 8,761,287         | \$ 7,811,285         | \$ 7,628,886         | \$ 8,417,969         |
| Sales Tax                               | 5,403,514            | 4,892,762            | 2,782,475            | 2,791,153            | 2,980,379            |
| Specific Ownership Taxes                | -                    | -                    | -                    | -                    | -                    |
| Licenses & Permits                      | 988                  | 1,288                | 500                  | 788                  | 458                  |
| Intergovernmental                       | 2,473,639            | 2,269,187            | 5,309,000            | 1,284,281            | 1,154,014            |
| Charges for Services                    | 1,587,267            | 1,641,796            | 1,201,800            | 1,380,009            | 1,364,200            |
| Miscellaneous                           | 1,341,715            | 882,623              | 306,709              | 650,239              | 388,258              |
| Interest                                | 960,965              | 1,341,284            | 250,000              | 1,010,626            | 600,000              |
| Transfer In                             | -                    | -                    | -                    | -                    | -                    |
| Fund Balance Used                       | -                    | -                    | 6,513,327            | 1,805,389            | 9,791,705            |
| <b>Total Sources of Funds</b>           | <b>\$ 19,872,040</b> | <b>\$ 19,790,227</b> | <b>\$ 24,175,097</b> | <b>\$ 16,551,371</b> | <b>\$ 24,696,983</b> |
| <b>Uses of Funds:</b>                   |                      |                      |                      |                      |                      |
| Personnel                               | \$ 7,144,464         | \$ 7,875,026         | \$ 9,032,861         | \$ 7,856,045         | \$ 10,034,510        |
| Operating                               | \$ 3,559,248         | \$ 4,135,249         | \$ 4,768,436         | \$ 3,662,924         | \$ 5,340,955         |
| Capital Outlay                          | \$ 2,537,867         | \$ 1,604,481         | \$ 5,865,806         | \$ 524,409           | \$ 4,879,912         |
| Transfers Out                           | \$ 3,164,373         | \$ 3,977,791         | \$ 4,507,994         | \$ 4,507,994         | \$ 4,441,606         |
| <b>Total Uses of Funds</b>              | <b>16,405,952</b>    | <b>17,592,547</b>    | <b>24,175,097</b>    | <b>16,551,371</b>    | <b>24,696,983</b>    |
| <b>Annual Net Activity</b>              | <b>\$ 3,466,088</b>  | <b>\$ 2,197,680</b>  | <b>\$ 0</b>          | <b>\$ (0)</b>        | <b>\$ 0</b>          |
| <b>Cumulative Balance:</b>              |                      |                      |                      |                      |                      |
| <b>Beginning Fund Balance</b>           | <b>\$ 24,676,356</b> | <b>\$ 28,142,444</b> | <b>\$ 30,340,124</b> | <b>\$ 30,340,124</b> | <b>\$ 28,534,734</b> |
| Change in Fund Balance                  | 3,466,088            | 2,197,680            | (6,513,327)          | (1,805,389)          | (9,791,705)          |
| <b>Ending Fund Balance</b>              | <b>\$ 28,142,444</b> | <b>\$ 30,340,124</b> | <b>\$ 23,826,797</b> | <b>\$ 28,534,734</b> | <b>\$ 18,743,030</b> |
| <b>Fund Balance Designations:</b>       |                      |                      |                      |                      |                      |
| <b>Restricted</b>                       |                      |                      |                      |                      |                      |
| Natural Resources                       | \$ 14,632            | \$ 14,632            | \$ 14,632            | \$ 14,632            | \$ 14,632            |
| Clerk & Recorder - Electronic Recording | \$ 175,278           | \$ 175,278           | \$ 175,278           | \$ 175,258           | \$ 164,758           |
| Clerk & Recorder - HB 1140 & HB1193     | \$ 48,826            | \$ 48,826            | \$ 48,826            | \$ 48,826            | \$ 11,571            |
| Brown's Park School                     | \$ 6,686             | \$ 6,686             | \$ 6,686             | \$ 6,686             | \$ 6,686             |
| Federal Grants                          | \$ 4,855,348         | \$ 4,810,154         | \$ 4,394,025         | \$ 4,394,025         | \$ 3,545,278         |
| <b>Restricted</b>                       | <b>\$ 5,100,770</b>  | <b>\$ 5,055,576</b>  | <b>\$ 4,639,447</b>  | <b>\$ 4,639,427</b>  | <b>\$ 3,742,925</b>  |
| <b>Committed</b>                        |                      |                      |                      |                      |                      |
| 60 Days Operating                       | \$ 1,784,309         | \$ 2,002,113         | \$ 2,300,676         | \$ 1,920,212         | \$ 2,563,090         |
| Countercyclical Reserve (5%)            | \$ 535,186           | \$ 600,514           | \$ 690,065           | \$ 575,948           | \$ 768,773           |
| Emergency (10% Reserve)                 | \$ 1,070,371         | \$ 1,201,027         | \$ 1,380,130         | \$ 1,151,897         | \$ 1,537,547         |
| <b>Assigned</b>                         |                      |                      |                      |                      |                      |
| Capital Reserve                         | \$ 232,773           | \$ 232,773           | \$ 232,773           | \$ 232,773           | \$ 232,773           |
| <b>Unassigned</b>                       |                      |                      |                      |                      |                      |
| Subsequent Year's Expenditures          | \$ 19,419,034        | \$ 21,248,121        | \$ 14,583,706        | \$ 20,014,477        | \$ 9,897,922         |

## General Fund Revenues

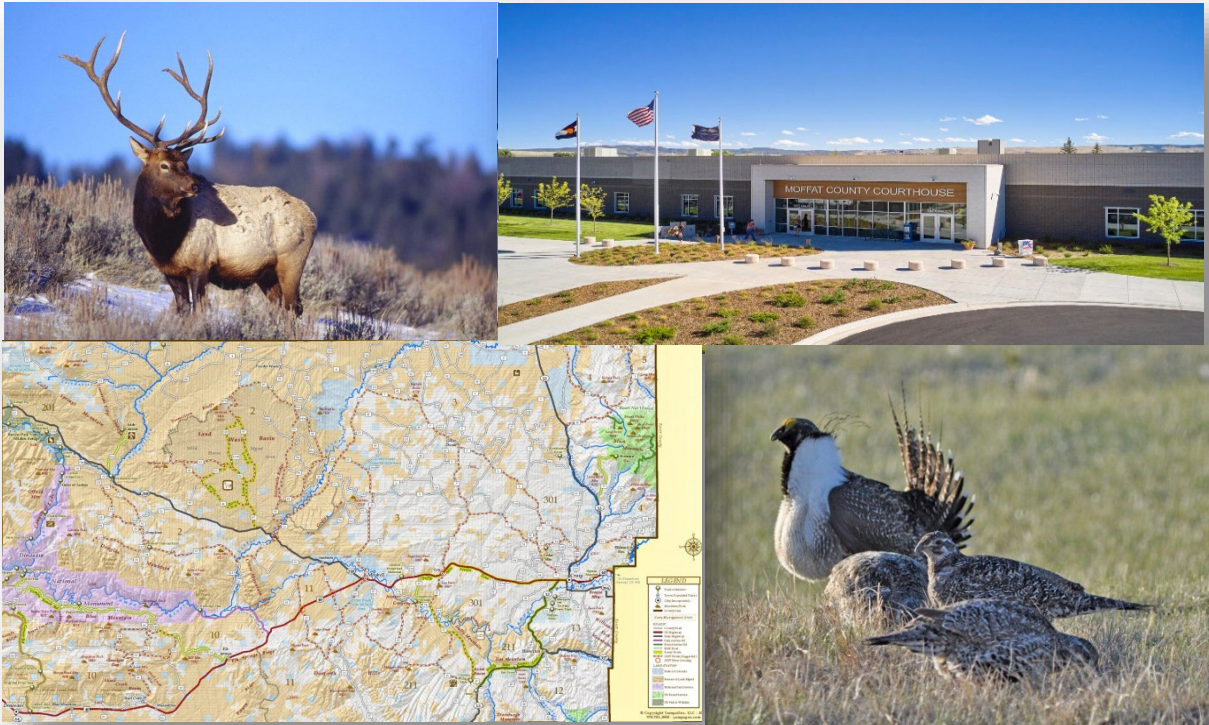
| ORG                           | OBJ   | DESCRIPTION                    | 2023<br>Actual   | 2024<br>Actual   | 2025<br>Budget   | 2025<br>Estimated | 2026<br>Budget   |
|-------------------------------|-------|--------------------------------|------------------|------------------|------------------|-------------------|------------------|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

|                              |       |                            |                  |                  |                  |                  |                  |
|------------------------------|-------|----------------------------|------------------|------------------|------------------|------------------|------------------|
| 21512312                     | 44019 | EMERGENCY MNGMNT AMBULANCE | 4,054            | 0                | 0                | 1,000            | 1,000            |
| 30500003                     | 44025 | DEPARTMENT FEES            | 9,184            | 16,492           | 10,000           | 2,500            | 15,000           |
| 31000003                     | 44023 | CAMPGROUND RENTAL          | 4,403            | 4,945            | 3,000            | 5,347            | 3,000            |
| 31000003                     | 44025 | DEPARTMENT FEES            | 31,180           | 37,287           | 22,000           | 30,370           | 35,000           |
| 31000003                     | 44039 | RV DUMP FEES               | 15,199           | 14,072           | 8,000            | 4,584            | 10,000           |
| 31500003                     | 44029 | CEMETERY OPENINGS          | 10,140           | 15,740           | 10,000           | 12,570           | 15,000           |
| 31500003                     | 44030 | CEMETERY SALE OF LOTS      | 9,140            | 11,265           | 8,000            | 13,350           | 8,000            |
| 31500003                     | 44031 | CEMETERY VASES FOUNDATION  | 207              | 207              | 200              | 138              | 200              |
| 32000003                     | 44020 | ICE RINK-REMBURSEMENT      | 57,389           | 46,891           | 1,000            | 32,526           | 43,000           |
| 32000003                     | 44023 | CAMPGROUND RENTAL          | 0                | 0                | 100              | 0                | 0                |
| 32000003                     | 44025 | DEPARTMENT FEES            | 4,875            | 5,885            | 5,000            | 3,606            | 5,000            |
| 32000003                     | 44026 | CONCESSIONS                | 643              | 237              | 0                | 0                | 0                |
| 325FRMN3                     | 44023 | CAMPGROUND RENTAL          | 5,472            | 5,609            | 4,000            | 7,193            | 4,000            |
| 325FRMN3                     | 44041 | DAY USE FEE                | 1,371            | 1,535            | 1,000            | 1,179            | 1,000            |
| 40000004                     | 44025 | DEPARTMENT FEES            | 852              | 0                | 1,000            | 692              | 1,000            |
| 41500004                     | 44040 | SB215 FEES                 | 4,339            | 3,523            | 6,000            | 4,482            | 3,000            |
| 50500005                     | 44021 | PLANNING FEES              | 2,085            | 1,950            | 2,000            | 5,550            | 2,000            |
| 51500005                     | 44023 | CAMPGROUND RENTAL          | 35,804           | 26,968           | 0                | 31,346           | 0                |
| 51500005                     | 44038 | SHOWER FEES                | 894              | 1,254            | 0                | 1,170            | 0                |
| 51500005                     | 44039 | RV DUMP FEES               | 1,525            | 2,364            | 0                | 2,851            | 0                |
| <b>Charges for Services:</b> |       |                            | <b>1,577,059</b> | <b>1,641,796</b> | <b>1,201,800</b> | <b>1,380,009</b> | <b>1,364,200</b> |

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

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

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



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



**Mission Statement:**

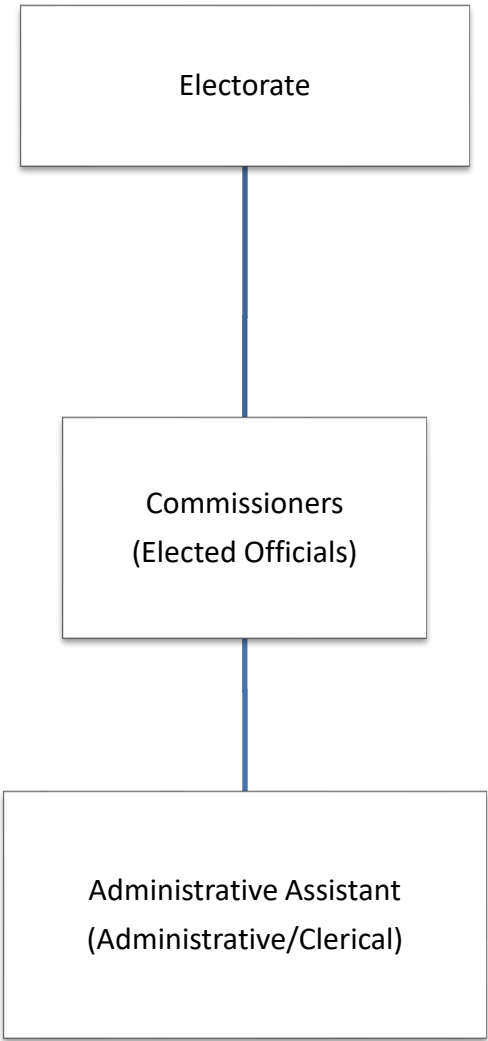
It is the Mission of the Moffat County Commissioners to serve the people of Moffat County.

**Purpose of Department:**

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

| Board of County Commissioners Personnel Schedule |             |
|--|-------------|
| Position Title                                   | FTE         |
| Commissioner                                     | 3.00        |
| BOCC Administrative Assistant                    | 0.67        |
| <b>Total</b>                                     | <b>3.67</b> |

**Board of County Commissioners Organizational Chart**





### Board of County Commissioners Revenue

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

### Board of County Commissioners Expenditures

| ORG      | OBJ   | DESCRIPTION                    | 2023<br>Actual | 2024<br>Actual   | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|----------|-------|--------------------------------|----------------|------------------|----------------|------------------|----------------|
| 10000001 | 50010 | ELECTED OFFICIAL WAGES         | 256,827        | 259,403          | 290,613        | 249,431          | 290,615        |
| 10000001 | 50020 | FULL TIME WAGES                | 0              | 0                | 0              | 0                | 130,000        |
| 10000001 | 50025 | FULL TIME SHARED WAGES         | 39,534         | 40,268           | 42,821         | 35,937           | 40,100         |
| 10000001 | 50044 | LONGEVITY                      | 0              | 0                | 1,742          | 0                | 1,750          |
| 10000001 | 50060 | FRINGE BENEFITS                | 111,039        | 112,254          | 120,100        | 103,164          | 160,000        |
| 10000001 | 50080 | RETIREMENT                     | 17,782         | 17,980           | 20,500         | 17,122           | 28,000         |
|          |       | <b>Personnel Expenditures:</b> | <b>425,182</b> | <b>429,906</b>   | <b>475,776</b> | <b>405,654</b>   | <b>650,465</b> |
| 10000001 | 51001 | AUDIT SERVICES                 | 46,976         | 56,041           | 50,300         | 33,000           | 57,000         |
| 10000001 | 51015 | LEGAL SERVICES                 | 0              | 10,000           | 10,576         | 15,000           | 10,576         |
| 10000001 | 52054 | LEASED PAYMENTS                | 0              | 0                | 0              | 17,095           | 35,000         |
| 10000001 | 53002 | ADVERTISING/LEGAL NOTICES      | 8,295          | 7,867            | 9,235          | 5,757            | 9,235          |
| 10000001 | 53009 | DUES                           | 35,179         | 37,358           | 47,000         | 37,084           | 40,000         |
| 10000001 | 53034 | SOIL CONSERVATION              | 12,500         | 20,000           | 15,000         | 7,500            | 20,000         |
| 10000001 | 53042 | TELEPHONE                      | 967            | 1,056            | 0              | 881              | 0              |
| 10000001 | 53046 | TRAVEL                         | 1,989          | 3,401            | 11,724         | 8,136            | 11,724         |
| 10000001 | 54006 | BOARD EXPENSE-MEETINGS         | 0              | 0                | 0              | 0                | 10,000         |
| 10000001 | 54015 | COPIES                         | 334            | 0                | 950            | 0                | 950            |
| 10000001 | 54016 | COUNTY DEVELOPMENT             | 0              | 0                | 5,000          | 5,000            | 0              |
| 10000001 | 54038 | MISCELLANEOUS                  | 5,969          | 1,265            | 3,297          | 250              | 3,297          |
| 10000001 | 54042 | OFFICE SUPPLIES                | 774            | 661              | 1,800          | 563              | 1,800          |
| 10000001 | 54049 | POSTAGE                        | 0              | 0                | 35             | 0                | 35             |
| 10000001 | 54089 | COMMUNICATION SITE EXPENSE     | 0              | 2,880            | 2,800          | 2,963            | 3,060          |
| 10000001 | 55039 | AUGMENTION EXPENDITURES        | 2,493          | 61,262           | 0              | 39,605           | 50,000         |
| 10000001 | 56008 | YAMPA RIVER CORRIDOR PROJECT   | 0              | 397,916          | 0              | 0                | 0              |
|          |       | <b>Operating Expenditures:</b> | <b>115,476</b> | <b>599,707</b>   | <b>157,717</b> | <b>172,835</b>   | <b>252,677</b> |
| 10000001 | 60014 | EQUIPMENT VEHICLES             | 0              | 0                | 45,000         | 0                | 0              |
|          |       | <b>Capital Expenditures:</b>   | <b>0</b>       | <b>0</b>         | <b>45,000</b>  | <b>0</b>         | <b>0</b>       |
|          |       | <b>Expenditure Total:</b>      | <b>540,658</b> | <b>1,029,612</b> | <b>678,493</b> | <b>578,488</b>   | <b>903,142</b> |



**Moffat County Clerk & Recorder: Stacy Morgan**  
**Phone:** 970 824 9116  
**Email:** [smorgan@moffatcounty.net](mailto:smorgan@moffatcounty.net)

### **Mission Statement:**

Our Team Mission Statement:

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

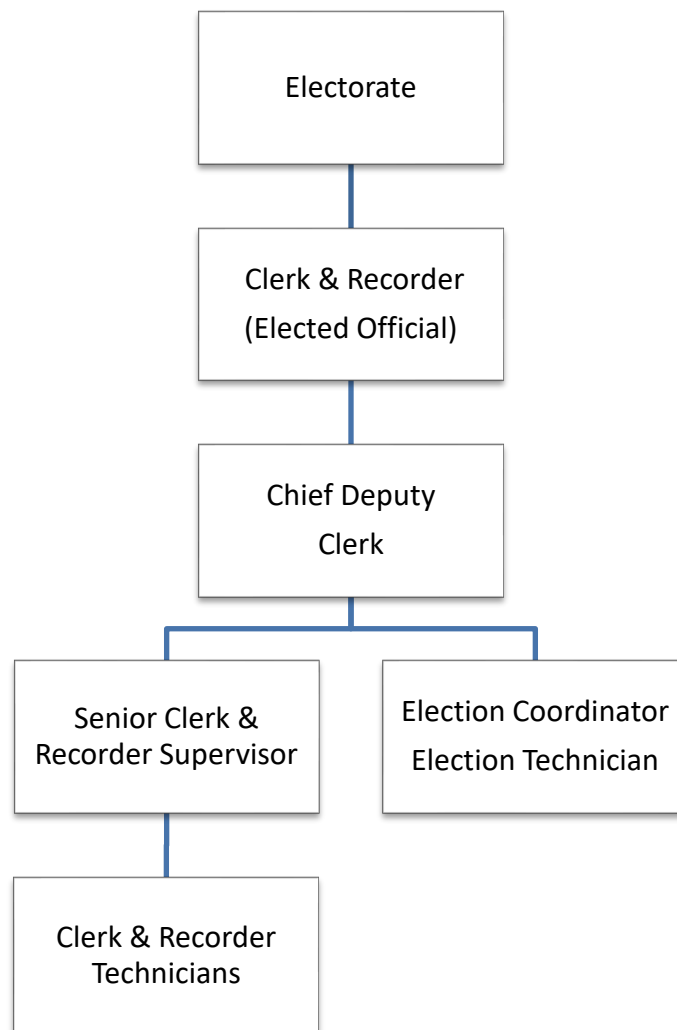
### **Purpose of Department:**

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

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

| Clerk and Recorder Personnel Schedule |             |
|---------------------------------------|-------------|
| Position Title                        | FTE         |
| Clerk & Recorder                      | 1.00        |
| Chief Deputy Clerk                    | 1.00        |
| Senior Clerk & Recorder Supervisor    | 1.00        |
| Clerk & Recorder Technician           | 2.50        |
| Election Technician                   | 0.50        |
| Election Coordinator                  | 1.00        |
| <b>Total</b>                          | <b>7.00</b> |

### Clerk & Recorder Organizational Chart



### Clerk and Recorder Revenues

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

### Clerk and Recorder Expenditures

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

# Clerk & Recorder Election's Division



Moffat County Clerk & Recorder: Stacy Morgan  
Phone: 970 824 9116  
Email: [smorgan@moffatcounty.net](mailto:smorgan@moffatcounty.net)

## **Mission Statement:**

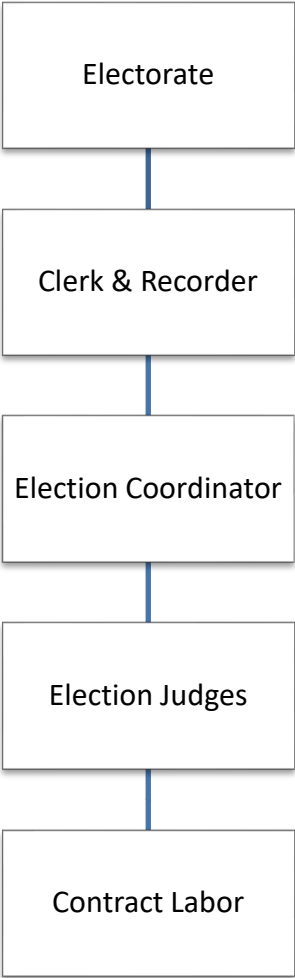
Moffat County is dedicated to the integrity and transparency in the conduct of fair and accurate elections.

## **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         |
| <b>Total</b>                 | <b>0.00</b> |

**Elections Organizational Chart**



### Election Revenues

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

### Election Expenditures

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



# Moffat County Treasurer



**Moffat County Treasurer: Robert Razzano**

**Phone: 970 824 9111**

**Email: [rrazzano@moffatcounty.net](mailto:rrazzano@moffatcounty.net)**

## **Mission Statement:**

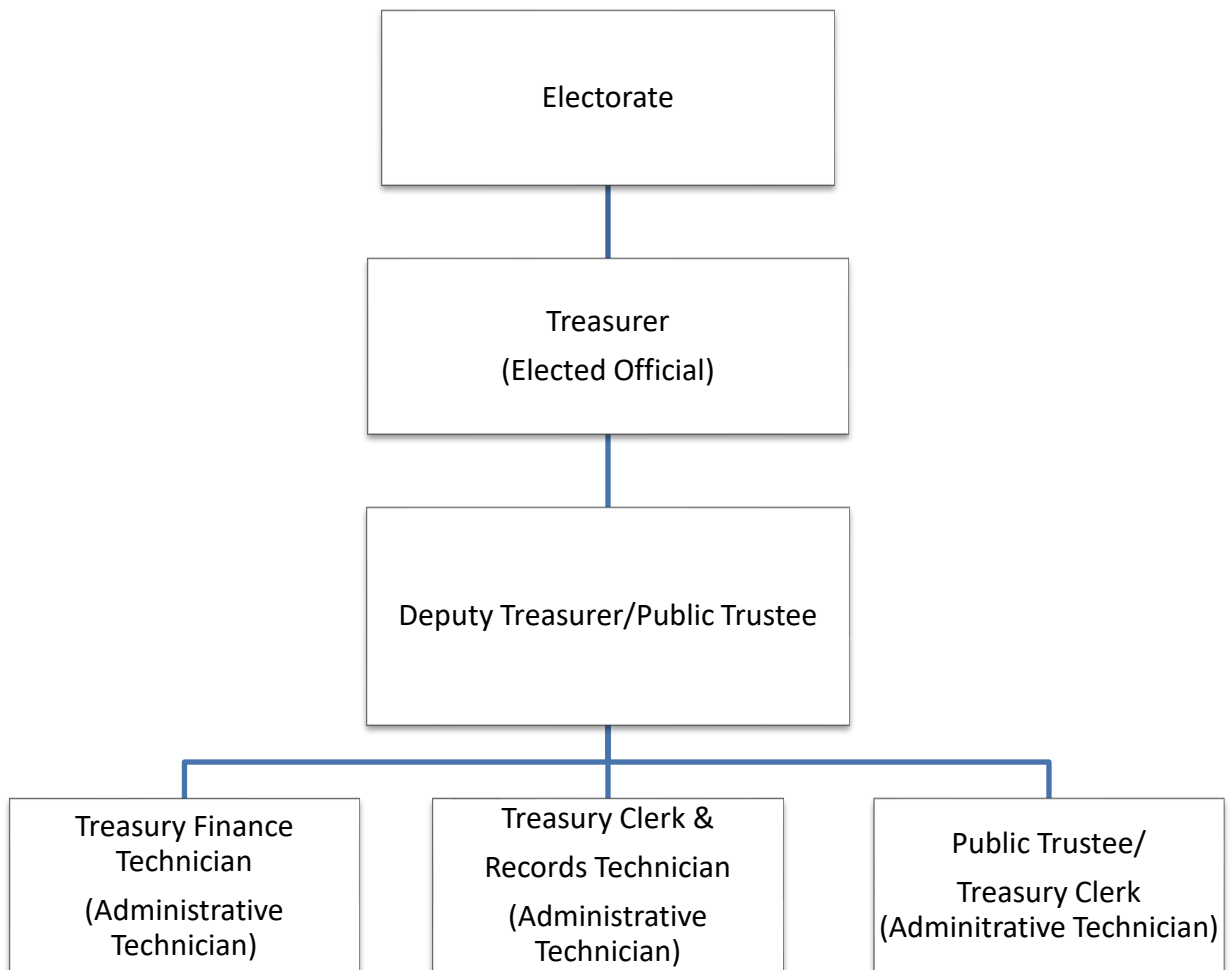
The Moffat County Treasurer is the custodian of all funds for the county. Our mission is to provide collection, receipt, and deposit services for all funds due to and received by the county in a courteous, efficient, accurate, accountable, and timely manner, and provide other support as required by the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

## **Purpose of Department:**

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

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

### Elections Organizational Chart



### Treasurer Revenues

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

### Treasurer Expenditures

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

# Moffat County Public Trustee



Moffat County Treasurer: Robert Razzano  
Phone: 970 824 9111  
Email: [rrazzano@moffatcounty.net](mailto:rrazzano@moffatcounty.net)

## **Mission Statement:**

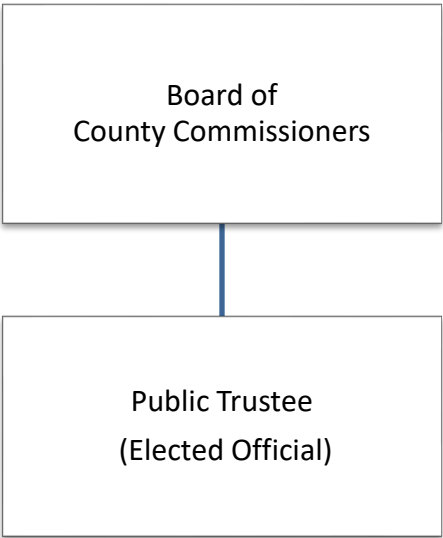
The Office of Public Trustee is committed to processing all releases of deeds of trust in an accurate, timely fashion in accordance with Colorado Law, while protecting the rights of borrowers, lenders, and lien holders, and also providing service and education regarding the foreclosure proceedings.

## **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     | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimated | 2026<br>Budget |
|------------------------------|-------|-----------------|----------------|----------------|----------------|-------------------|----------------|
| 13000001                     | 44025 | DEPARTMENT FEES | 12,750         | 2,833          | 6,000          | 7,083             | 6,000          |
| <b>Charges for Services:</b> |       |                 | <b>12,750</b>  | <b>2,833</b>   | <b>6,000</b>   | <b>7,083</b>      | <b>6,000</b>   |
| <b>Total Revenue:</b>        |       |                 | <b>12,750</b>  | <b>2,833</b>   | <b>6,000</b>   | <b>7,083</b>      | <b>6,000</b>   |

### Public Trustee Expenditures

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

# Moffat County Assessor



**Moffat County Assessor: Larona McPherson**

**Phone: 970 824 9102**

**Email: [lmcperson@moffatcounty.net](mailto: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.

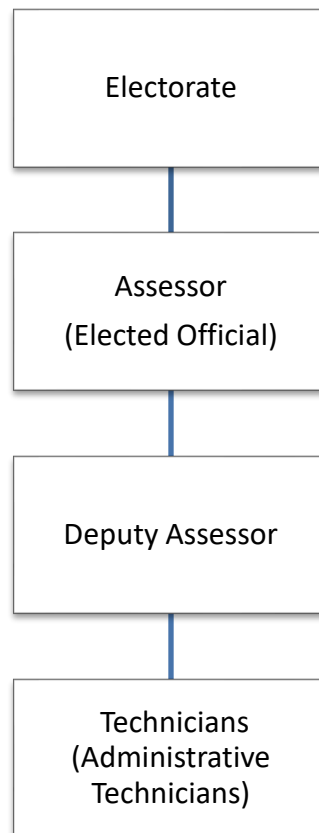
## **Purpose of Department:**

- ✓ 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        |
| <b>Total</b>                | <b>4.00</b> |

### Assessor Organizational Chart



### Assessor Revenues

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

### Assessor Expenditures

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

# Finance



**Finance Director: Catherine Nielson**

**Phone: 970 824 9106**

**Email: [cnielson@moffatcounty.net](mailto:cnielson@moffatcounty.net)**

## **Mission Statement:**

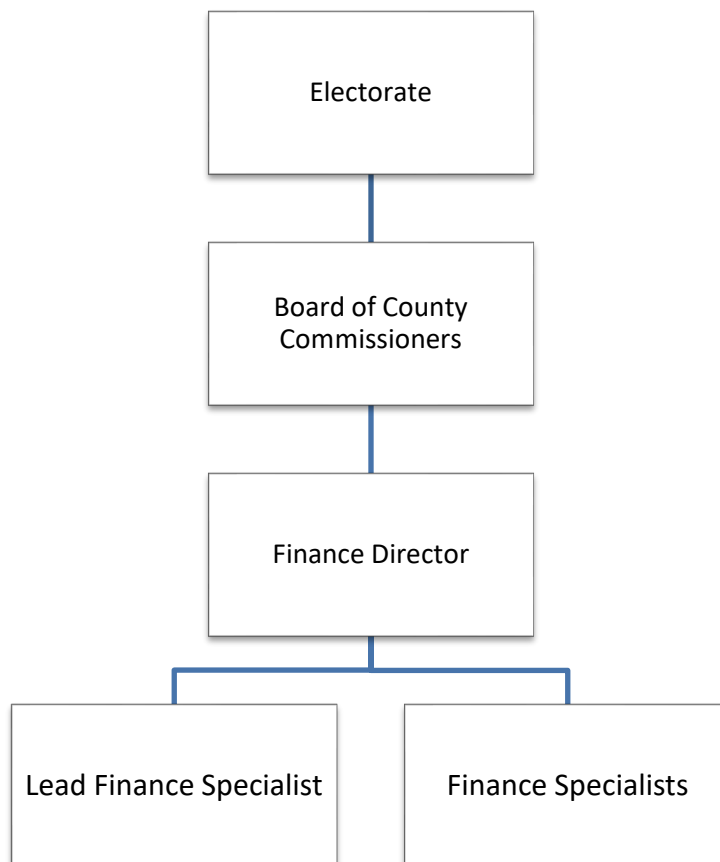
It is the mission of the Moffat County Finance Department to process financial information with confidentiality, integrity, and high ethical standards in order to assist County Department Heads and Elected Officials in successfully managing departments, assisting the County to use its resources effectively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

## **Purpose of Department:**

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

| Finance Personnel Schedule |             |
|----------------------------|-------------|
| Position Title             | FTE         |
| Finance Director           | 1.00        |
| Finance Specialist         | 2.50        |
| Lead Finance Specialist    | 0.50        |
| PH Finance Specialist      | 0.50        |
| DHS Finance Specialist     | 1.00        |
| <b>Total</b>               | <b>5.50</b> |

### Finance Organizational Chart



### Finance Revenues

| ORG      | OBJ   | DESCRIPTION           | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimated | 2026<br>Budget |
|----------|-------|-----------------------|----------------|----------------|----------------|-------------------|----------------|
| 14000001 | 46004 | REIMBURSEMENT         | 0              | 0              | 0              | 0                 | 0              |
|          |       | <b>Miscellaneous:</b> | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>          | <b>0</b>       |
|          |       | <b>Total Revenue:</b> | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>          | <b>0</b>       |

### Finance Expenditures

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

# Human Resources



**Human Resources Director: Rachel Bower**

**Phone: 970 824 9108**

**Email: [rbower@moffatcounty.net](mailto:rbower@moffatcounty.net)**

## **Mission Statement:**

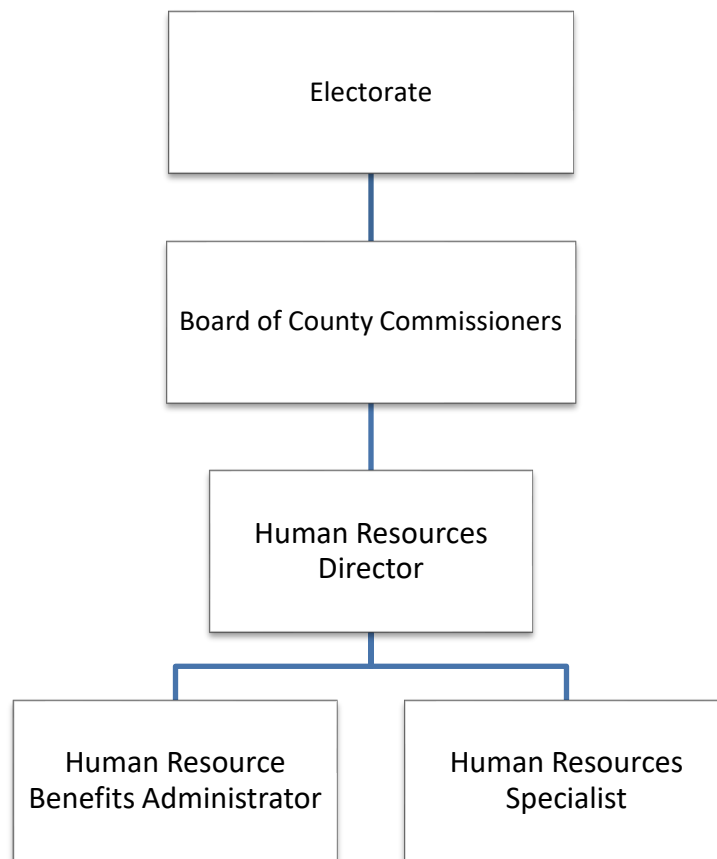
To conduct all aspects of the Human Resources function in such a manner as to improve the recruitment and retention of qualified employees and to minimize risk through compliance with all local, state, and national laws and regulations.

## **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        |
| <b>Total</b>                          | <b>3.00</b> |

### Human Resources Organizational Chart





### Human Resources Revenues

| ORG      | OBJ   | DESCRIPTION           | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimated | 2026<br>Budget |
|----------|-------|-----------------------|----------------|----------------|----------------|-------------------|----------------|
| 15000001 | 46004 | REIMBURSEMENT         | 0              | 7,900          | 0              | 429               | 0              |
|          |       | Miscellaneous:        | 0              | 7,900          | 0              | 429               | 0              |
|          |       | <b>Total Revenue:</b> | <b>0</b>       | <b>7,900</b>   | <b>0</b>       | <b>429</b>        | <b>0</b>       |

### Human Resources Expenditures

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



**Information Technology Director: Mason Siedschlaw**

**Phone: 970 826 3403**

**Email: [msiedschlaw@moffatcounty.net](mailto:msiedschlaw@moffatcounty.net)**

### **Mission Statement:**

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

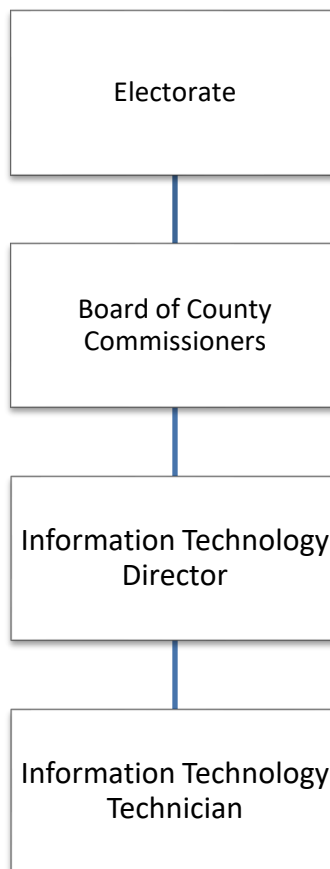
- Providing for access while protecting the security and integrity of our networks, applications, and data
- Pursuing new technologies and new horizons
- Remaining responsive to the evolving needs of Moffat County

### **Purpose of Department:**

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

| Information Technology Personnel Schedule |             |
|---|-------------|
| Position Title                            | FTE         |
| Information Technology Director           | 1.00        |
| Information Technology Technician         | 1.00        |
| <b>Total</b>                              | <b>2.00</b> |

### Information Technology Organizational Chart



### Information Technology Revenues

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

### Information Technology Expenditures

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

# Moffat County Attorney



**Moffat County Attorney: Max Salazar, Esq.**

**Phone: 970 826 3404**

**Email: [msalazar@moffatcounty.net](mailto:msalazar@moffatcounty.net)**

## **Mission Statement:**

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

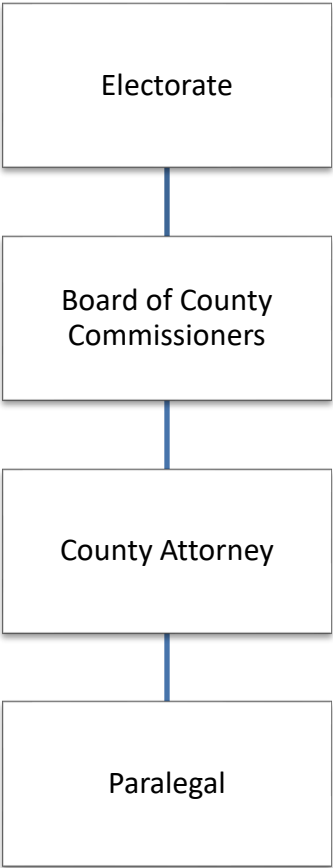
## **Purpose of Department:**

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

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

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

**County Attorney Organizational Chart**



### County Attorney Revenues

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

### County Attorney Expenditures

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



# County Surveyor



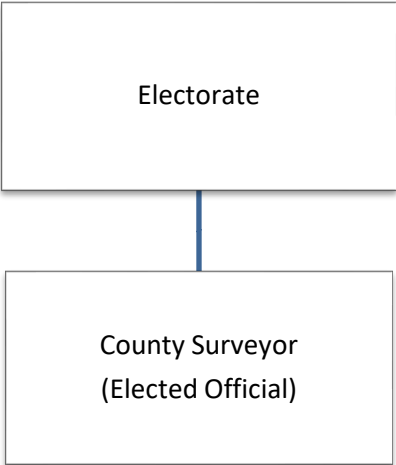
**County Surveyor: Bill Baker**  
**Phone:**

## **Mission Statement:**

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

| County Surveyor Personnel Schedule |             |
|------------------------------------|-------------|
| Position Title                     | FTE         |
| County Surveyor                    | 1.00        |
| <b>Total</b>                       | <b>1.00</b> |

**County Surveyor Organizational Chart**



### Surveyor Expenditures

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

# Other Administration

Finance Director: Cathy Nielson  
Phone: 970 824 9106  
Email: [cnielson@moffatcounty.net](mailto:cnielson@moffatcounty.net)

## **Purpose of Department:**

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

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

## Transfer Out Expenditures

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

### Other Admin Revenues

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

### Other Admin Expenditures

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

### American Rescue Plan Act Revenues

| ORG      | OBJ   | DESCRIPTION               | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimated | 2026<br>Budget |
|----------|-------|---------------------------|----------------|----------------|----------------|-------------------|----------------|
| 175ARP_1 | 43030 | FEDERAL ARP ACT           | 0              | 0              | 0              | 0                 | 0              |
|          |       | <b>Intergovernmental:</b> | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>          | <b>0</b>       |
|          |       | <b>Total Revenue:</b>     | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>          | <b>0</b>       |

### American Rescue Plan Act Expenditures

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



### Local Assistance and Tribal Consistency Revenue

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

### Local Assistance and Tribal Consistency Expenditures

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

### Contribution Expenditures

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

# District Attorney

## DISTRICT ATTORNEY'S OFFICE



## SERVING GRAND, ROUTT, AND MOFFAT COUNTIES

District Attorney: Matt Karzen  
Phone: 970 824 7041

### **Mission Statement:**

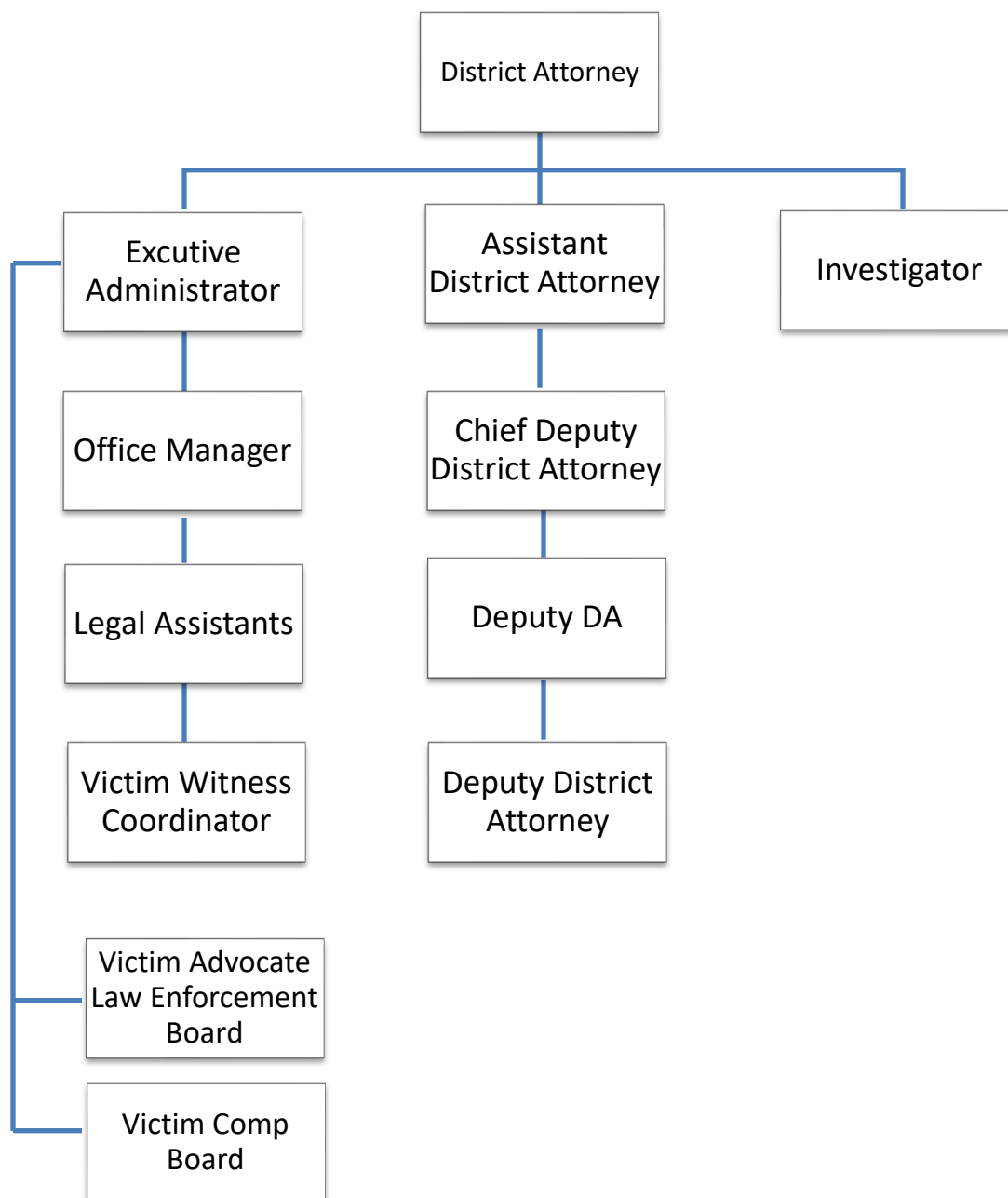
The District Attorney's Office is dedicated to providing members of our community with a safe place to live by pursuing justice through the fair and ethical prosecution of criminal offenders. We shall seek truth and justice in a professional manner and ensure crime victims are treated with fairness,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

### **Purpose of Department:**

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

| District Attorney Personnel Schedule |             |
|--------------------------------------|-------------|
| Position Title                       | FTE         |
| District Attorney                    | n/a         |
| <b>Total</b>                         | <b>0.00</b> |

### District Attorney Organizational Chart



### District Attorney Revenues

| ORG      | OBJ   | DESCRIPTION           | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimated | 2026<br>Budget |
|----------|-------|-----------------------|----------------|----------------|----------------|-------------------|----------------|
| 20000002 | 45017 | DA BUDGET OVERAGE     | 21,917         | 35,620         | 0              | 0                 | 46,289         |
|          |       | <b>Miscellaneous:</b> | <b>21,917</b>  | <b>35,620</b>  | <b>0</b>       | <b>0</b>          | <b>46,289</b>  |
|          |       | <b>Total Revenue:</b> | <b>21,917</b>  | <b>35,620</b>  | <b>0</b>       | <b>0</b>          | <b>46,289</b>  |

### District Attorney Expenditures

| ORG      | OBJ   | DESCRIPTION<br>DISTRICT ATTORNEY   | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|----------|-------|------------------------------------|----------------|----------------|----------------|------------------|----------------|
|          |       | WAGES                              | 370,494        | 395,095        | 446,634        | 446,634          | 451,146        |
|          |       | FRINGE BENEFITS                    | 163,606        | 174,664        | 188,137        | 188,137          | 189,591        |
|          |       | STATE FUNDS REIMB DA SALARY        | (31,823)       | (35,620)       | (30,688)       | (30,688)         | (30,688)       |
| 20000002 | 50500 | <b>Personnel Expenditures:</b>     | <b>502,277</b> | <b>534,139</b> | <b>604,083</b> | <b>604,083</b>   | <b>610,049</b> |
|          |       | CONTRACT/PART TIME WAGES           | 600            | 600            | 0              | 0                | 0              |
|          |       | ACCOUNTING & AUDIT SERVICES        | 4,000          | 3,924          | 3,924          | 3,924            | 3,924          |
|          |       | OFFICE SUPPLIES                    | 4,000          | 4,000          | 4,000          | 4,000            | 4,000          |
|          |       | OFFICE EQUIPMENT, MAINT & REPAIR   | 3,000          | 3,000          | 3,000          | 3,000            | 3,000          |
|          |       | OFFICE & CELLULAR PHONE            | 2,500          | 3,600          | 2,500          | 2,500            | 2,500          |
|          |       | COMPUTER SOFTWARE, EQUIP & SUPPORT | 1,200          | 1,200          | 3,280          | 3,280            | 3,280          |
|          |       | PRINTING                           | 1,000          | 500            | 500            | 500              | 500            |
|          |       | POSTAGE                            | 2,700          | 2,700          | 1,500          | 1,500            | 1,500          |
|          |       | BOOKS PUBLICATIONS & CD ROM        | 500            | 500            | 500            | 500              | 500            |
|          |       | INVESTIGATOR SUPPLIES              | 500            | 500            | 500            | 500              | 500            |
|          |       | PHOTOGRAPHY & GRAPHICS             | 200            | 200            | 200            | 200              | 200            |
|          |       | TRAVEL                             | 6,500          | 6,500          | 6,500          | 6,500            | 6,500          |
|          |       | WITNESS EXPENSES                   | 4,000          | 4,000          | 4,000          | 4,000            | 4,000          |
|          |       | MISC. TRIAL EXPENSES               | 4,000          | 4,000          | 4,000          | 4,000            | 4,000          |
|          |       | TRANSCRIPTS                        | 500            | 500            | 500            | 500              | 500            |
|          |       | VEHICLE MAINT. & REPAIR            | 800            | 1,200          | 1,200          | 1,200            | 1,200          |
|          |       | CDAC ASSESSMENT                    | 4,100          | 4,100          | 4,100          | 4,100            | 4,100          |
|          |       | PROFESSIONAL DUES                  | 1,300          | 1,300          | 1,300          | 1,300            | 1,300          |
|          |       | TRAINING TUITION                   | 2,000          | 2,250          | 2,250          | 2,250            | 2,250          |
|          |       | TRAINING ROOM & BOARD              | 2,200          | 2,200          | 2,200          | 2,200            | 2,200          |
|          |       | INDENDENT IT SERVICES              | 15,809         | 16,748         | 16,748         | 16,748           | 16,748         |
|          |       | CAPITAL EXPENSE                    | 9,500          | 9,600          | 9,120          | 9,120            | 9,120          |
|          |       | VALE GRANT/ADMIN                   | (10,000)       | (9,600)        | (9,600)        | (9,600)          | (9,600)        |
|          |       | MISC. REIMBURSEMENT                | (500)          | (500)          | (500)          | (500)            | (500)          |
|          |       | TRIAL REIMBURSEMENT                | (7,561)        | (4,521)        | (5,501)        | (5,501)          | (5,501)        |
| 20000002 | 50510 | <b>Operating Expenditures:</b>     | <b>52,848</b>  | <b>58,501</b>  | <b>56,221</b>  | <b>56,221</b>    | <b>56,221</b>  |
|          |       | <b>Expenditure Total:</b>          | <b>555,125</b> | <b>592,640</b> | <b>660,304</b> | <b>660,304</b>   | <b>666,270</b> |

# Moffat County Sheriff



Moffat County Sheriff: Chip McIntyre  
Phone: 970 826 2310  
Email: [cmcIntyre@sheriff.moffat.co.us](mailto:cmcIntyre@sheriff.moffat.co.us)

## Mission Statement:

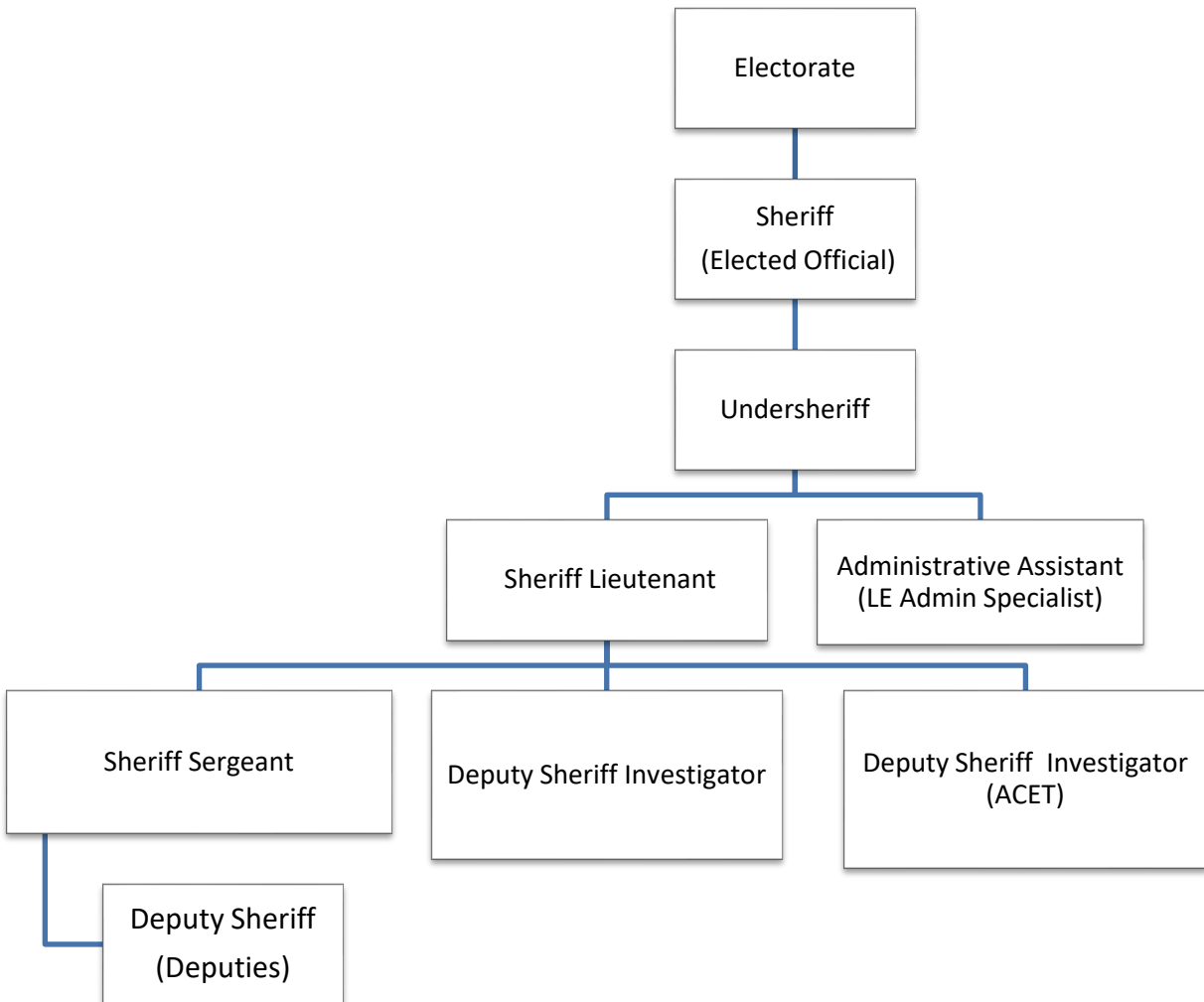
**To develop strong community partnerships while collaborating with our fellow public safety colleagues to provide superior public safety to all individuals.**

## Purpose of Department:

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

| Sheriff Personnel Schedule |              |
|----------------------------|--------------|
| Position Title             | FTE          |
| Sheriff                    | 1.00         |
| Undersheriff               | 1.00         |
| Sheriff Lieutenant         | 1.00         |
| Administrative Assistant   | 1.00         |
| Sheriff Sergeant           | 2.00         |
| Investigator/GRAMNET       | 1.00         |
| Investigator Sargent       | 1.00         |
| Deputy Sheriff             | 9.00         |
| <b>Total</b>               | <b>17.00</b> |

### Moffat County Sheriff Organizational Chart



## Sheriff Revenues

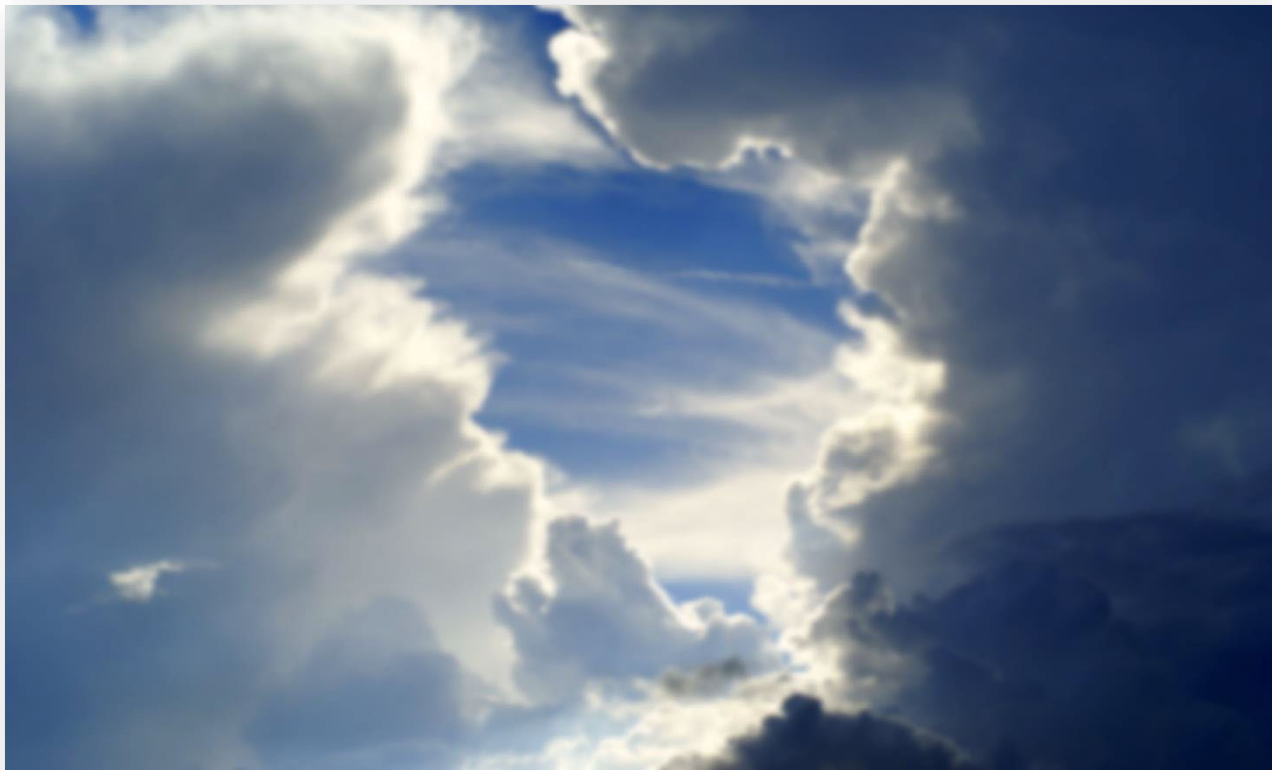
| ORG      | OBJ   | DESCRIPTION                  | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimated | 2026<br>Budget |
|----------|-------|------------------------------|----------------|----------------|----------------|-------------------|----------------|
| 20500002 | 43012 |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



## Sheriff Expenditures

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

# Moffat County Coroner



**Moffat County Coroner: Jesse Joe Arthurs**

**Phone: 970 326 3095**

**Email: [coroner@moffatcounty.net](mailto:coroner@moffatcounty.net)**

## **Mission Statement:**

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

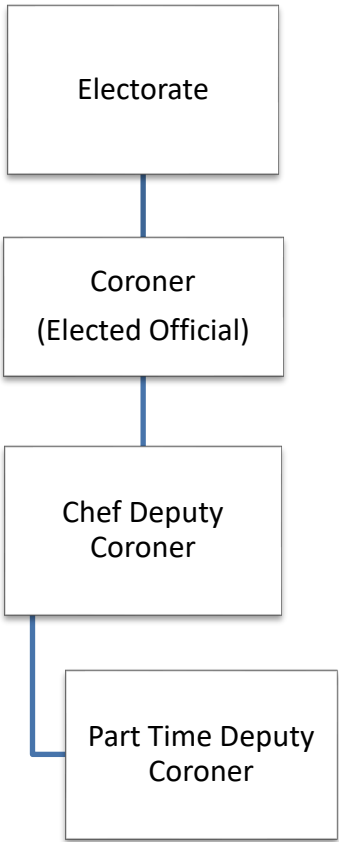
To investigate all reportable deaths within the jurisdiction thoroughly in accordance with accepted standards in use today in this field, while keeping in mind the available resources of the County.

## **Purpose of Department:**

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

| Coroner Personnel Schedule |             |
|----------------------------|-------------|
| Position Title             | FTE         |
| Coroner                    | 1.00        |
| Chef Deputy Coroner        | 0.50        |
| Part Time Deputy Coroner   | 0.50        |
| <b>Total</b>               | <b>2.00</b> |

**Moffat County Coroner Organizational Chart**



### Coroner Revenues

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

### Coroner Expenditures

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

# Office of Emergency Management



**Emergency Services Coordinator: Todd Wheeler**  
**Phone: 970 826 2308**

## **Mission Statement:**

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

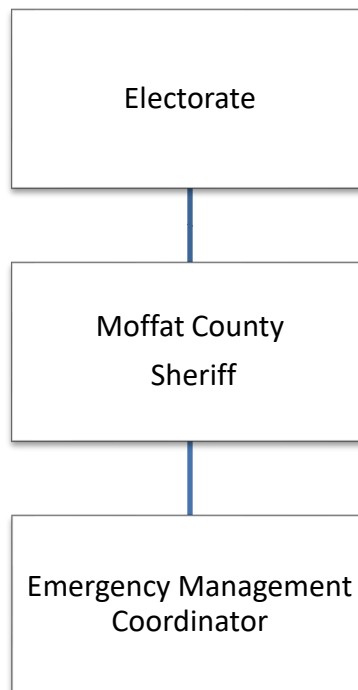
To assist all emergency response agencies in the county in fulfilling their mission through coordinated exercises.

## **Purpose of Department:**

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

| Emergency Management Personnel Schedule |             |
|---|-------------|
| Position Title                          | FTE         |
| Emergency Management Coordinator        | 1.00        |
| <b>Total</b>                            | <b>1.00</b> |

### Office of Emergency Management Organizational Chart



### Emergency Management Revenues

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

### Emergency Management Expenditures

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

### Emergency Management Ambulance Revenues

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

### Emergency Management Ambulance Expenditures

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



# Fire Control



**Moffat County Sheriff: Chip McIntyre**  
**Phone: 970 826 2310**  
**Email: [cmclntyre@sheriff.moffat.co.us](mailto:cmclntyre@sheriff.moffat.co.us)**

## **Mission Statement:**

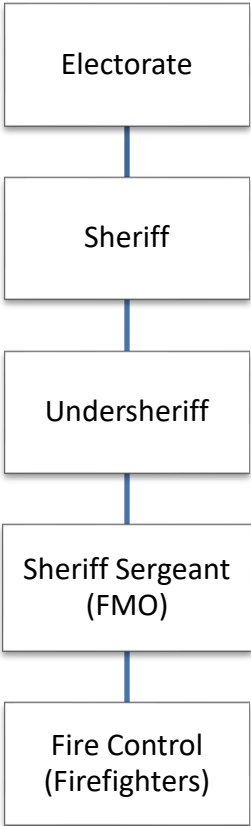
To provide for the public's safety and well-being as ordered by state statute. With financial assistance, we have the ability to control and suppress wildland fires on both private and state-owned property. With the assistance of the land owner, use fire as a resource to lower the number of fires that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

## **Purpose of Department:**

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

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

**Fire Control Organizational Chart**



### Fire Control Revenues

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

### Fire Control Expenditures

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

# Community Safety

Finance Director: Catherine Nielson

Phone: 970 824 9106

Email: [cnielson@moffatcounty.net](mailto:cnielson@moffatcounty.net)

## Purpose of Department:

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

## Community Safety Expenditures

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

# Facility Maintenance



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

## **Mission Statement:**

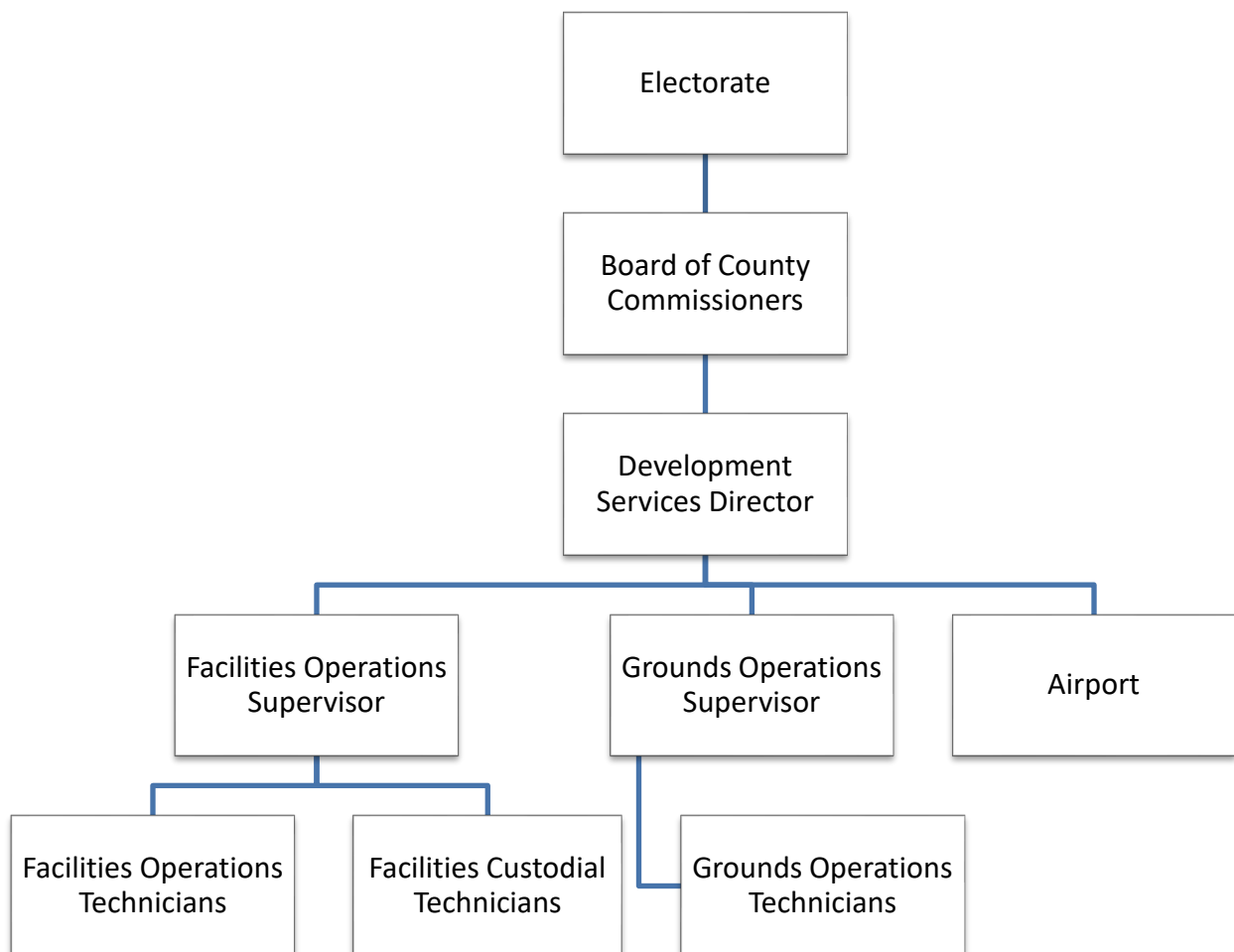
To provide a comfortable, safe, and aesthetically pleasing environment for staff and the citizens of Moffat County

## **Purpose of Department:**

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

| Facilities Personnel Schedule    |              |
|----------------------------------|--------------|
| Position Title                   | FTE          |
| Facilities Operations Supervisor | 1.00         |
| Grounds Operations Supervisor    | 1.00         |
| Facilities Operations Technician | 3.00         |
| Grounds Operations Technician    | 3.00         |
| Facilities Custodial Technician  | 3.00         |
| <b>Total</b>                     | <b>11.00</b> |

### Facilities Organizational Chart



### Facility Maintenance Revenues

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

### Facility Maintenance Expenditures

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



# Weed & Pest Management



**Weed & Pest Management Manager: Jesse Schroeder**  
**Phone: 970 824 9184**  
**Email: [jschroeder@moffatcounty.net](mailto:jschroeder@moffatcounty.net)**

## **Mission Statement:**

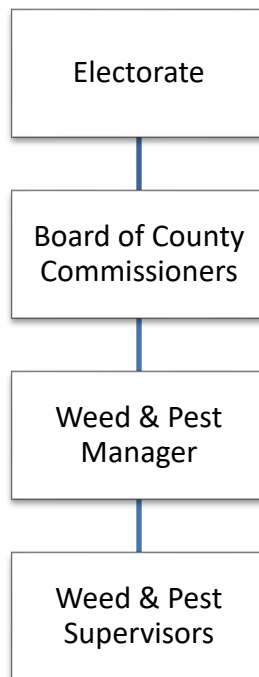
Work cooperatively with private individuals, the State, and Federal Agencies to implement a broad, efficient pest management program.

## **Purpose of Department:**

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

| Weed & Pest Management Personnel Schedule |             |
|---|-------------|
| Position Title                            | FTE         |
| Weed & Pest Manager                       | 1.00        |
| Weed & Pest Supervisors                   | 1.00        |
| Administrative Supervisor                 | 0.05        |
| Staff Assistant                           | 0.03        |
| <b>Total</b>                              | <b>2.08</b> |

### Weed & Pest Management Organizational Chart



## Weed & Pest Management Revenues

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

## Weed & Pest Management Expenditures

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

# Moffat County Fairgrounds



**Fairgrounds / Cemetery Director:** Kyler Scott  
**Phone:** (970) 824 5708  
**Email:** [mocofair@moffatcounty.net](mailto:mocofair@moffatcounty.net)

## **Mission Statement:**

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

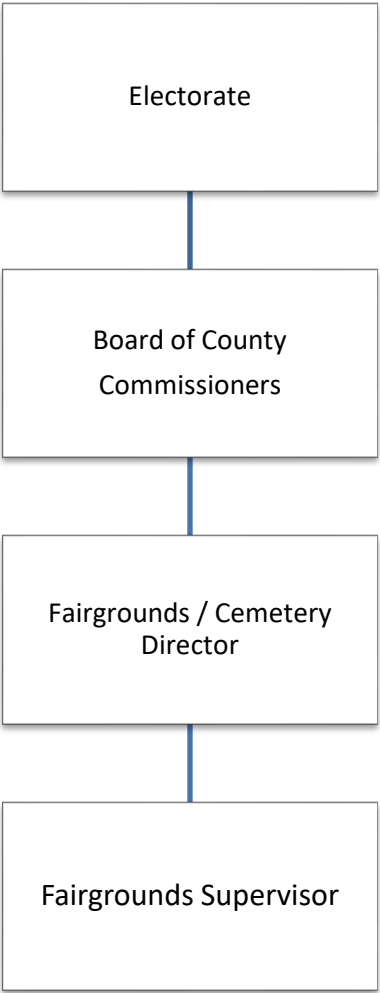
## **Purpose of Department:**

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

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

| Fairgrounds Personnel Schedule |             |
|--------------------------------|-------------|
| Position Title                 | FTE         |
| Fairgrounds Cemetery Director  | 1.00        |
| Fairgrounds Supervisor         | 1.00        |
| <b>Total</b>                   | <b>2.00</b> |

**Fairgrounds Organizational Chart**



### Fairgrounds Revenues

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

### Fairgrounds Expenditures

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



# Cemetery



**Cemetery/Fairgrounds Director: Kyler Scott**

**Phone: 970 824 5708**

**Email: [mocofair@moffatcounty.net](mailto:mocofair@moffatcounty.net)**

## **Mission Statement:**

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

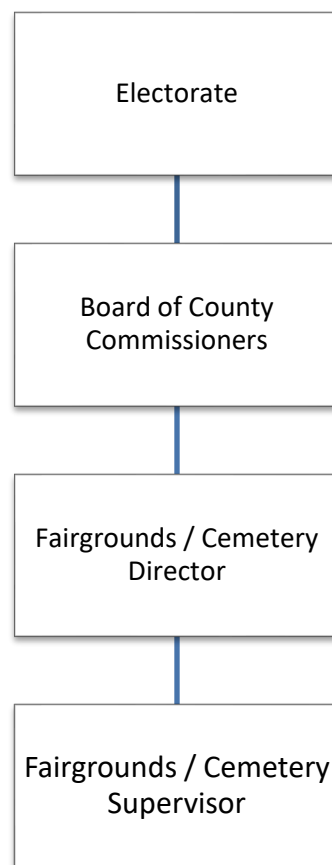
## **Purpose of Department:**

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



| Cemetery Personnel Schedule       |             |
|-----------------------------------|-------------|
| Position Title                    | FTE         |
| Fairgrounds / Cemetery Supervisor | 1.00        |
| <b>Total</b>                      | <b>1.00</b> |

### Cemetery Organizational Chart



### Cemetery Revenues

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

### Cemetery Expenditures

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

# Parks & Recreation



Development Services Director: Neil Binder  
Phone: 970 824 9107  
Email: [nbinder@moffatcounty.net](mailto:nbinder@moffatcounty.net)

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

## **Purpose of Department:**

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

### **Parks & Recreation Facilities include:**

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

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

### **Events during the year include:**

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

### Parks & Recreation Revenues

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

### Parks & Recreation Expenditures

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

# Sherman Youth Camp



Development Services Director: Neil Binder

Phone: 970 824 9107

Email: [nbinder@moffatcounty.net](mailto:nbinder@moffatcounty.net)

## Purpose of Department:

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

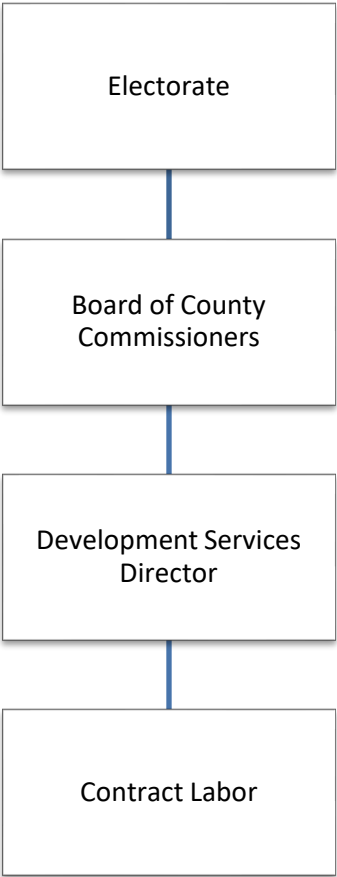
The Services at Sherman Youth Camp are provided for Youth Groups; Boy and Girl Scouts, School Groups, 4-H Groups, family camping, and other groups.

## Services Include:

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

| Sherman Youth Camp Personnel Schedule |             |
|---------------------------------------|-------------|
| Contract Labor                        | FTE         |
| Sherman Youth Camp                    | 0.00        |
| <b>Total</b>                          | <b>0.00</b> |

**Sherman Youth Camp Organizational Chart**



### Sherman Youth Camp Revenues

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

### Sherman Youth Camp Expenditures

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



# Maybell Ambulance



## **Mission Statement:**

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

## **Purpose of Department:**

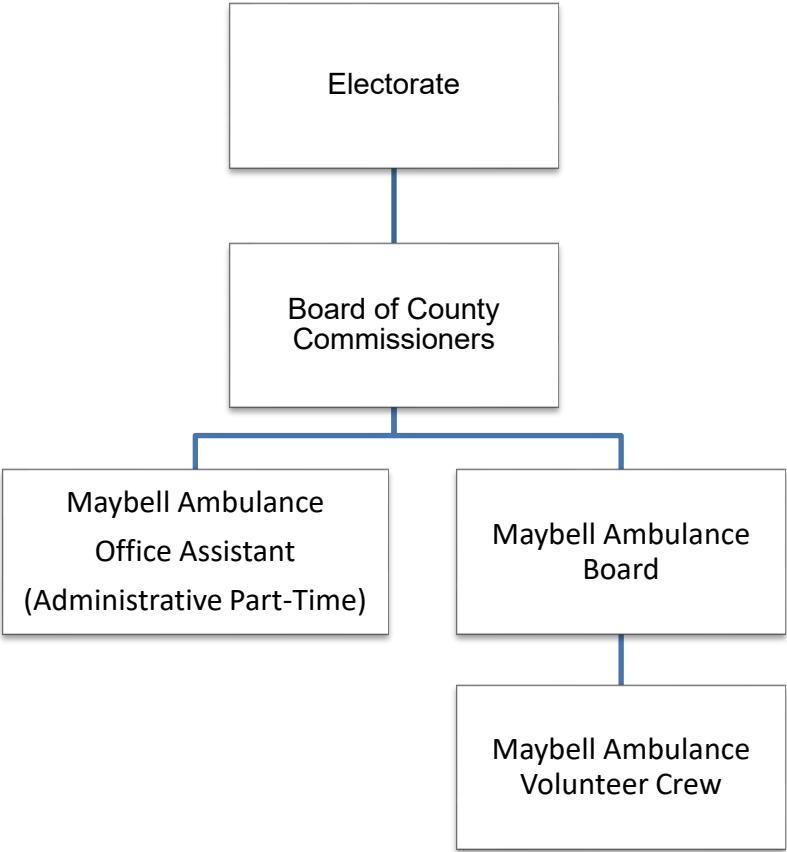
Maybell Ambulance provides to its community:

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



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

**Maybell Ambulance Organizational Chart**



### Maybell Ambulance Revenues

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

### Maybell Ambulance Expenditures

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

# Maybell Volunteer Fire



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

## **Mission Statement:**

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

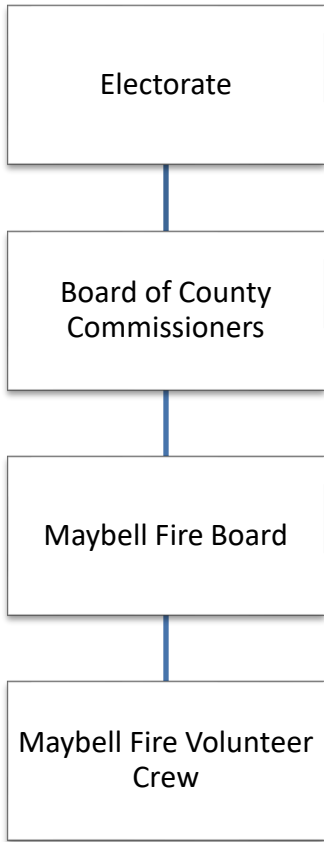
## **Purpose of Department:**

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

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

| Maybell Fire Department Personnel Schedule |             |
|--|-------------|
| Position Title                             | FTE         |
| Maybell Fire Call-Out                      | n/a         |
| <b>Total</b>                               | <b>0.00</b> |

**Maybell Fire Organizational Chart**



### Maybell Fire Revenues

| ORG      | OBJ   | DESCRIPTION           | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimated | 2026<br>Budget |
|----------|-------|-----------------------|----------------|----------------|----------------|-------------------|----------------|
| 40500004 | 45001 | MISCELLANEOUS         | 3,550          | 1,150          | 0              | 0                 | 0              |
|          |       | <b>Miscellaneous:</b> | <b>3,550</b>   | <b>1,150</b>   | <b>0</b>       | <b>0</b>          | <b>0</b>       |
|          |       | <b>Total Revenue:</b> | <b>3,550</b>   | <b>1,150</b>   | <b>0</b>       | <b>0</b>          | <b>0</b>       |

### Maybell Fire Expenditures

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

## Veteran's Officer



**Veteran's Officer:**

**Phone:** 970 824 0384

**Email:** [veterans@moffatcounty.net](mailto:veterans@moffatcounty.net)

### **Mission Statement:**

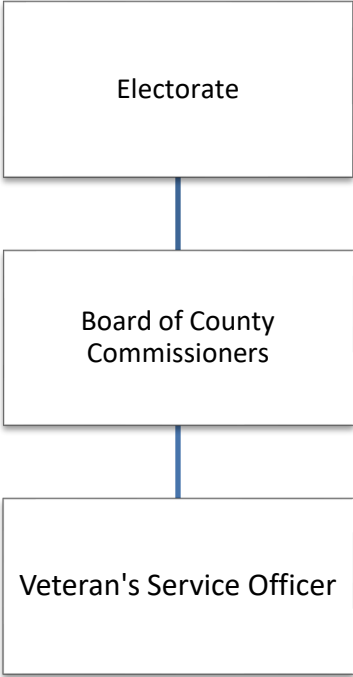
To Put the Veteran First" Offering veterans, their families, and dependents in the State of Colorado, especially residents of Moffat and surrounding counties, support and assistance in filing claims they may be entitled to, and offering transportation to and from veteran medical facilities.

### **Purpose of Department:**

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

| Veteran's Officer Personnel Schedule |             |
|--------------------------------------|-------------|
| Position Title                       | FTE         |
| Veteran's Service Officer            | 0.50        |
| <b>Total</b>                         | <b>0.50</b> |

**Veteran’s Officer Organizational Chart**



### Veteran's Officer Revenues

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

### Veteran's Officer Expenditures

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



# Youth Services



**Youth Services Director/Colorado Youth Detention Continuum (CYDC) Case Manager**  
**Tara Wojtkiewicz**  
**Phone: 970 824 9150**  
**Email: [diversion@moffatcounty.net](mailto:diversion@moffatcounty.net)**

## **Mission Statement**

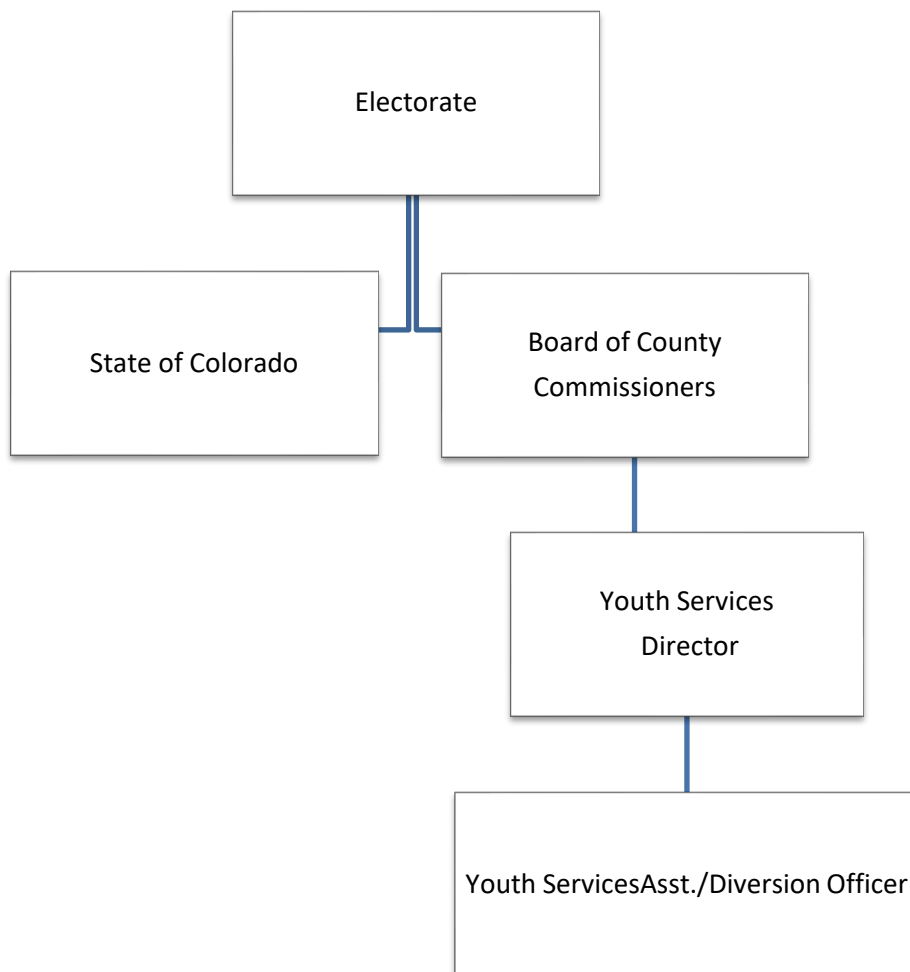
The mission of the Youth Services Department is to collaboratively design, implement, and uniformly monitor a continuum of care for youth in crisis in the Juvenile Justice System.

## **Purpose of Department:**

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

| Youth Services Personnel Schedule |             |
|-----------------------------------|-------------|
| Position Title                    | FTE         |
| Youth Services Director           | 1.00        |
| Youth Services Asst/Div Officer   | 1.00        |
| <b>Total</b>                      | <b>2.00</b> |

### Youth Services Organizational Chart



### Youth Services Revenues

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

### Youth Services Expenditures

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

# Health Allotments

Finance Director: Catherine Nielson  
Phone: 970 824 9106  
Email: [cnielson@moffatcounty.net](mailto:cnielson@moffatcounty.net)

## Purpose of Department:

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

## Health Allotment Expenditures

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

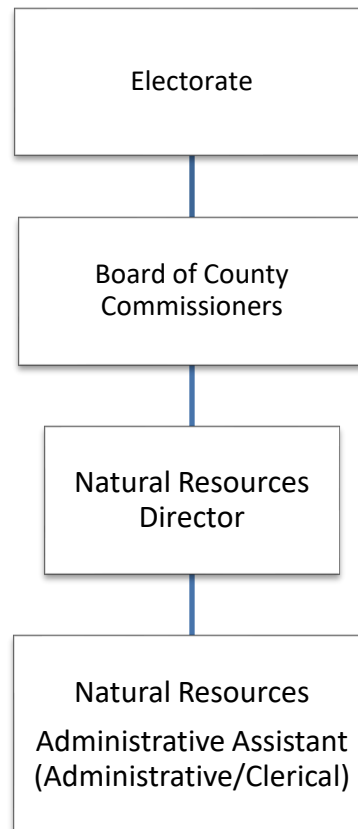
[illegible]

Email: [jcomstock@moffatcounty.net](mailto:jcomstock@moffatcounty.net)

## 144

| Natural Resources Personnel Schedule       |             |
|--|-------------|
| Position Title                             | FTE         |
| Natural Resources Director                 | 1.00        |
| Natural Resources Administrative Assistant | 0.33        |
| <b>Total</b>                               | <b>1.33</b> |

### Natural Resources Organizational Chart



### Natural Resources Revenues

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

### Natural Resources Expenditures

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



# Development Services



**Development Services Director: Neil Binder**

**Phone: 970 824 9160**

**Email: [nbinder@moffatcounty.net](mailto:nbinder@moffatcounty.net)**

## **Mission Statement:**

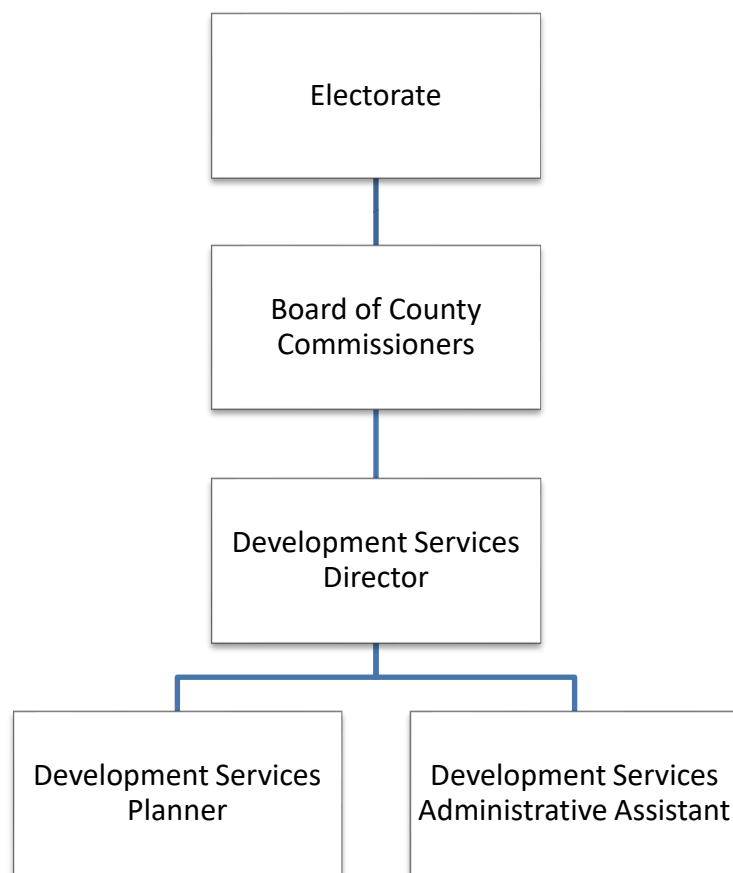
To provide solution-oriented services to the citizens of Moffat County through the application of professional skills, adopted plans, standards, and building codes that facilitate the growth of the local economy, enhance the quality of life, and preserve the natural environment for current and future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

## **Purpose of Department:**

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

| Development Services Personnel Schedule       |             |
|---|-------------|
| Position Title                                | FTE         |
| Development Services Director                 | 1.00        |
| Development Services Planner                  | 0.90        |
| Development Services Administrative Assistant | 1.00        |
| <b>Total</b>                                  | <b>2.90</b> |

### Development Services Organizational Chart



### Development Services Revenues

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

### Development Services Expenditures

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

# Hamilton Community



## Hamilton Community Center

### Mission Statement:

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

### Purpose of Department:

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

### Hamilton Community Center Revenues

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

### Hamilton Community Center Expenditures

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



# Maybell



## **Maybell Community Center:**

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

## **Maybell Senior Citizens Bus:**

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

## **Maybell Park:**

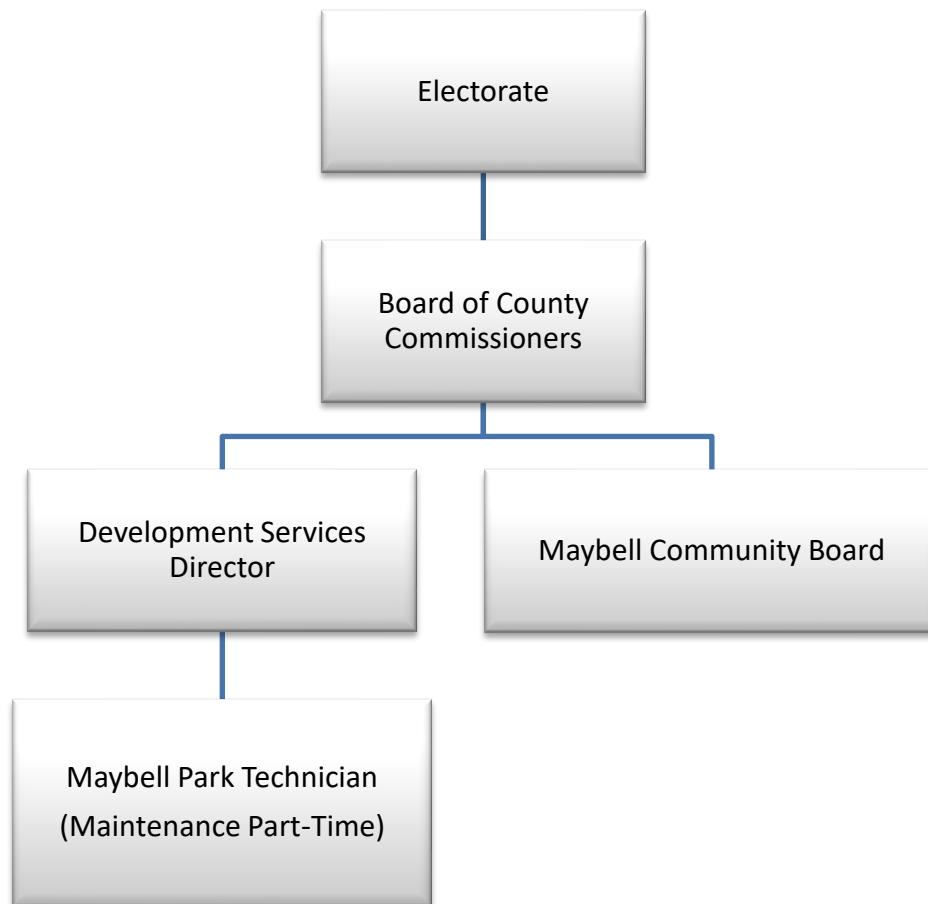
The Park has multiple uses, from Family Reunions to Weddings. The main focus is camping, for visitors to Brown's Park, Sand Wash, rafters, school groups, Boy Scouts, Fire Crews, and of course, hunters. It provides travelers with a clean rest stop and playground for children. The Park partners with Maybell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

## **Maybell Women's Club:**

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

| Maybell Personnel Schedule |             |
|----------------------------|-------------|
| Position Title             | FTE         |
| Maybell Park Technician    | 0.38        |
| <b>Total</b>               | <b>0.38</b> |

### Maybell Organizational Chart



### Maybell Revenues

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

### Maybell Expenditures

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



# Moffat County Fair



**Administrative Supervisor:** Jackie Goodnow

**Phone:** 970 824 9180

**Email:** [jgoodnow@moffatcounty.net](mailto:jgoodnow@moffatcounty.net)

## **Mission Statement:**

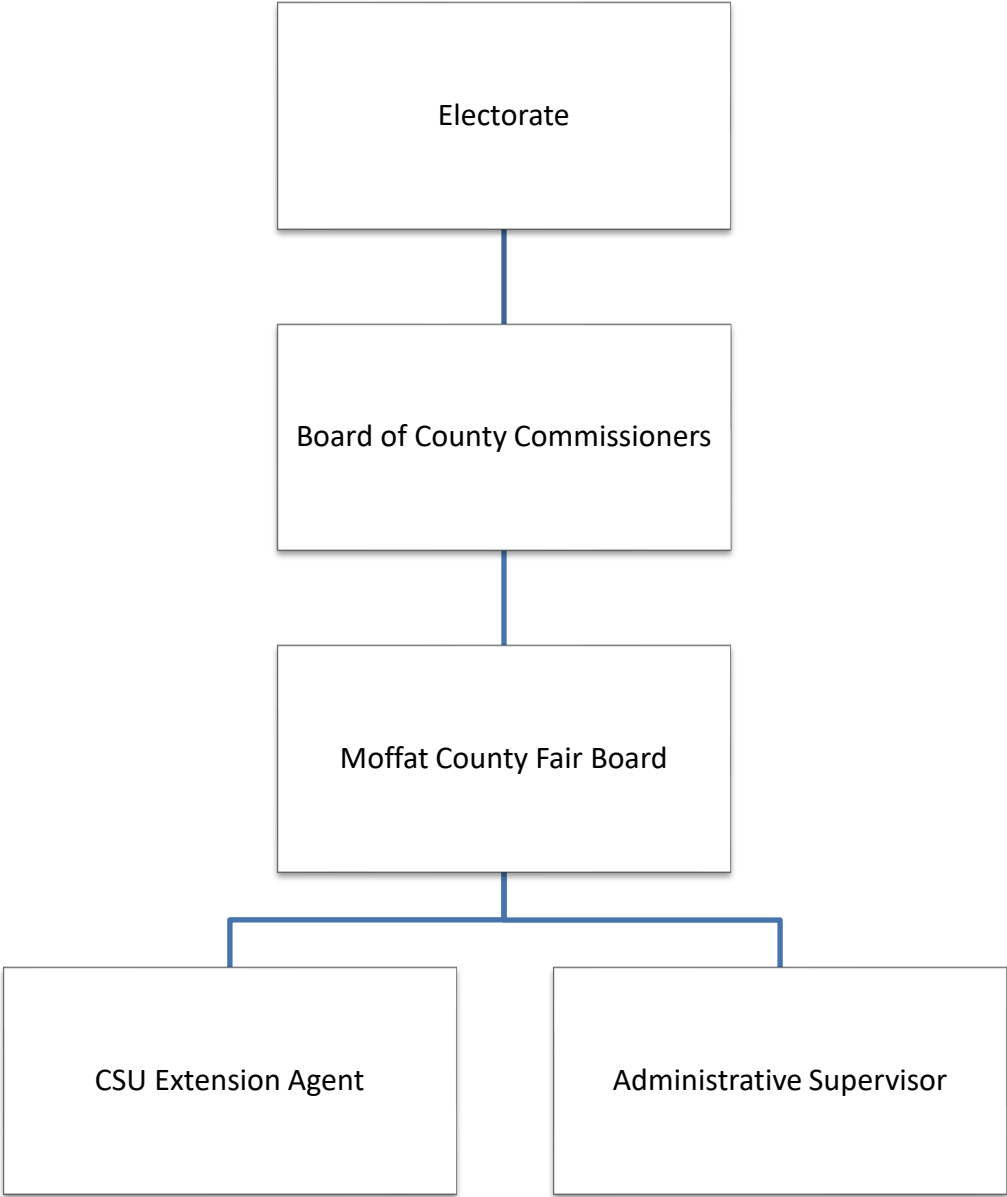
The Moffat County Fair provides an opportunity for all residents of Moffat County to exhibit, encourage, and promote their agricultural heritage as well as skills and accomplishments in the mechanical, industrial, horticulture, home economics, and livestock industries in the County. This follows statute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

## **Purpose of Department:**

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

| County Fair Personnel Schedule |             |
|--------------------------------|-------------|
| Position Title                 | FTE         |
| Administrative Supervisor      | 0.48        |
| Staff Assistant                | 0.18        |
| <b>Total</b>                   | <b>0.65</b> |

**County Fair Organizational Chart**



### County Fair Revenues

| ORG      | OBJ   | DESCRIPTION           | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimated | 2026<br>Budget |
|----------|-------|-----------------------|----------------|----------------|----------------|-------------------|----------------|
| 52100005 | 45008 | DONATIONS             | 71,839         | 162,823        | 6,000          | 89,805            | 0              |
|          |       | <b>Miscellaneous:</b> | <b>71,839</b>  | <b>162,823</b> | <b>6,000</b>   | <b>89,805</b>     | <b>0</b>       |
|          |       | <b>Total Revenue:</b> | <b>71,839</b>  | <b>162,823</b> | <b>6,000</b>   | <b>89,805</b>     | <b>0</b>       |

### County Fair Expenditures

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

# 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:

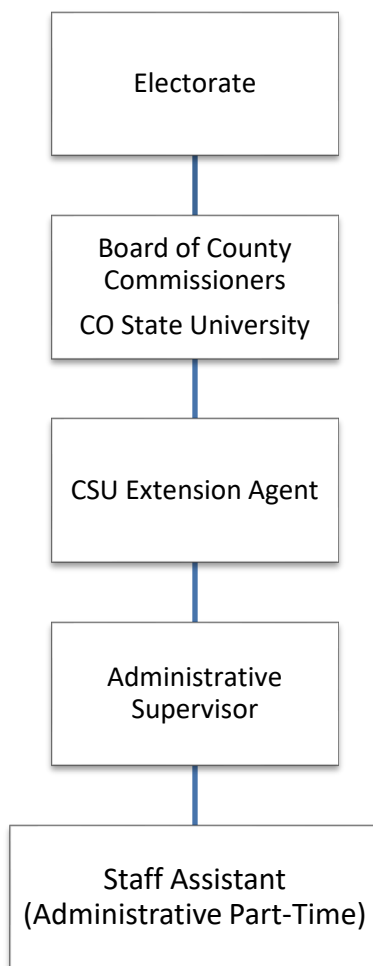
**“Lead the University in helping the people of Colorado put knowledge to work.”**

## 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 agricultural enterprises in Moffat County.

| Extension Personnel Schedule |             |
|------------------------------|-------------|
| Position Title               | FTE         |
| CSU Extension Agent          | 0.00        |
| Administrative Supervisor    | 0.48        |
| Staff Assistant              | 0.30        |
| <b>Total</b>                 | <b>0.78</b> |

### Extension Organizational Chart



### Extension Revenues

| ORG      | OBJ   | DESCRIPTION           | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimated | 2026<br>Budget |
|----------|-------|-----------------------|----------------|----------------|----------------|-------------------|----------------|
| 52500005 | 46004 | REIMBURSEMENT         | (1,272)        | 2,230          | 0              | 0                 | 0              |
|          |       | <b>Miscellaneous:</b> | <b>(1,272)</b> | <b>2,230</b>   | <b>0</b>       | <b>0</b>          | <b>0</b>       |
|          |       | <b>Total Revenue:</b> | <b>(1,272)</b> | <b>2,230</b>   | <b>0</b>       | <b>0</b>          | <b>0</b>       |

### Extension Expenditures

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



# Road & Bridge



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

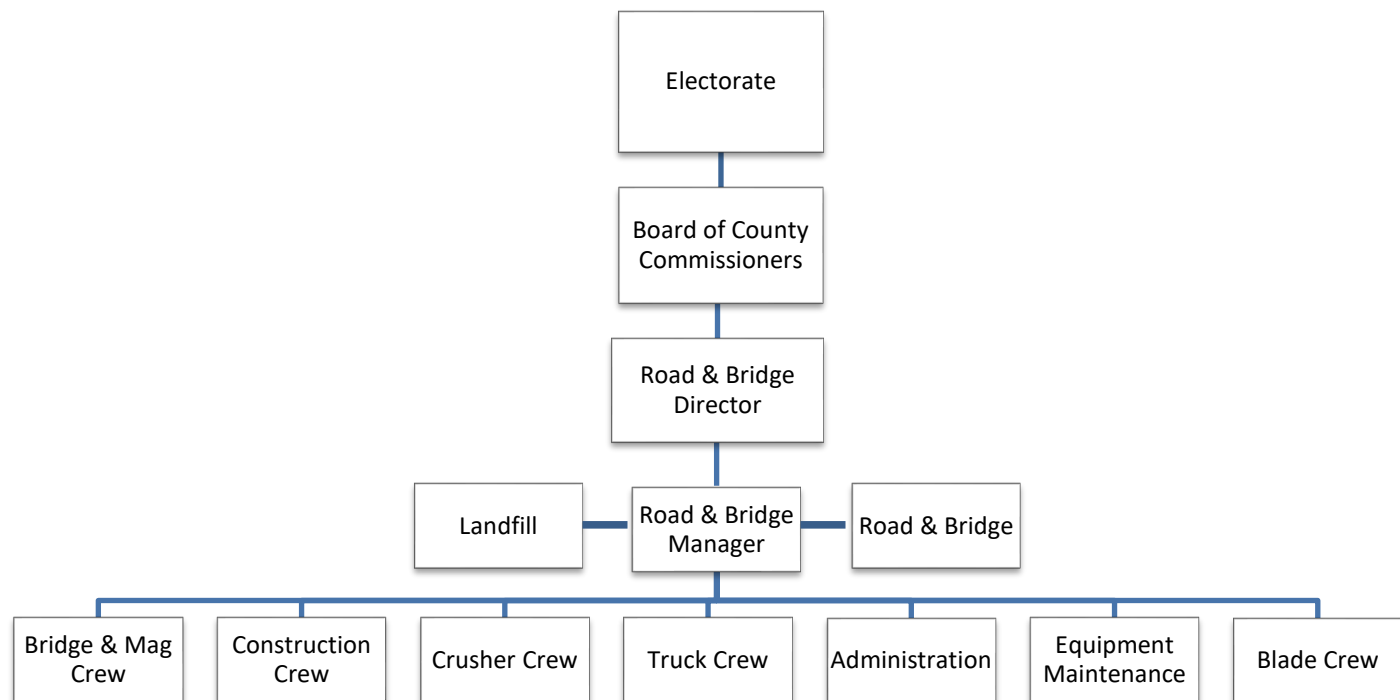
## **Purpose of Department:**

- ✓ 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         |
| <b>Total</b>                     | <b>48.00</b> |

### Road and Bridge Organizational Chart



## Road and Bridge Fund Summary

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

## Road & Bridge Revenues

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

## Road & Bridge Maintenance Expenditures

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

### Road & Bridge Equipment Maintenance Expenditures

| ORG                            | OBJ   | DESCRIPTION               | 2022<br>Actual   | 2023<br>Actual   | 2024<br>Budget   | 2024<br>Estimate | 2025<br>Budget   |
|--------------------------------|-------|---------------------------|------------------|------------------|------------------|------------------|------------------|
| 36036203                       | 50020 | FULL TIME WAGES           | 335,040          | 294,694          | 406,000          | 272,388          | 338,000          |
| 36036203                       | 50042 | OVER TIME                 | 8,541            | 6,529            | 10,000           | 123              | 10,000           |
| 36036203                       | 50044 | LONGEVITY                 | 1,350            | 0                | 2,600            | 0                | 0                |
| 36036203                       | 50046 | LEAVE PAID OUT            | 28,031           | 1,785            | 0                | 0                | 0                |
| 36036203                       | 50050 | CONTRACT LABOR            | 232              | 0                | 0                | 0                | 0                |
| 36036203                       | 50060 | FRINGE BENEFITS           | 159,640          | 136,308          | 227,500          | 102,955          | 231,500          |
| 36036203                       | 50080 | RETIREMENT                | 16,331           | 7,818            | 25,000           | 10,023           | 21,000           |
| <b>Personnel Expenditures:</b> |       |                           | <b>549,165</b>   | <b>447,135</b>   | <b>671,100</b>   | <b>385,488</b>   | <b>600,500</b>   |
| 36036203                       | 52020 | UTILITIES GARBAGE REMOVAL | 726              | 641              | 650              | 566              | 650              |
| 36036203                       | 52036 | REPAIRS BUILDING          | 17,169           | 27,341           | 25,000           | 51,825           | 25,000           |
| 36036203                       | 52038 | RADIO REPAIR/MAINTENANCE  | 3,257            | 1,624            | 4,500            | 801              | 4,500            |
| 36036203                       | 52043 | UTILITIES                 | 123,103          | 86,060           | 175,000          | 97,923           | 175,000          |
| 36036203                       | 54029 | GAS & DIESEL              | 742,450          | 393,382          | 800,000          | 352,883          | 800,000          |
| 36036203                       | 54031 | GRADER BLADES             | 69,954           | 112,225          | 100,000          | 42,280           | 100,000          |
| 36036203                       | 54038 | MISCELLANEOUS             | 0                | 0                | 100              | 0                | 100              |
| 36036203                       | 54043 | OIL & ANTIFREEZE          | 67,673           | 74,365           | 60,000           | 72,365           | 60,000           |
| 36036203                       | 54053 | PROPANE                   | 785              | 1,694            | 2,950            | 1,164            | 2,950            |
| 36036203                       | 54056 | REPAIR PARTS              | 364,863          | 449,268          | 475,000          | 332,519          | 575,000          |
| 36036203                       | 54063 | SHOP SUPPLIES             | 63,031           | 60,774           | 65,000           | 72,573           | 65,000           |
| 36036203                       | 54064 | SHOP TOOLS                | 6,994            | 5,895            | 7,000            | 8,793            | 7,000            |
| 36036203                       | 54075 | TIRES & TUBES             | 82,862           | 79,110           | 100,000          | 16,035           | 100,000          |
| <b>Operating Expenditures:</b> |       |                           | <b>1,542,866</b> | <b>1,292,380</b> | <b>1,815,200</b> | <b>1,049,729</b> | <b>1,915,200</b> |
| 36036203                       | 60063 | SOFTWARE UPGRADE          | 0                | 0                | 33,000           | 0                | 0                |
| <b>Capital Expenditures:</b>   |       |                           | <b>0</b>         | <b>0</b>         | <b>33,000</b>    | <b>0</b>         | <b>0</b>         |
| <b>Expenditure Total:</b>      |       |                           | <b>2,092,031</b> | <b>1,739,514</b> | <b>2,519,300</b> | <b>1,435,216</b> | <b>2,515,700</b> |

### Road & Bridge Capital Outlay Expenditures

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

### Road & Bridge Administration Expenditures

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

### Road & Bridge Fee Expenditures

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

### Road & Bridge Capital Projects Expenditures

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

### Road & Bridge Other Expenditures

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

# Landfill



Road & Bridge Director: Dan Miller  
Phone: 970 824 3211 x 1015  
Email: [dmiller@moffatcounty.net](mailto:dmiller@moffatcounty.net)

## **Mission Statement:**

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

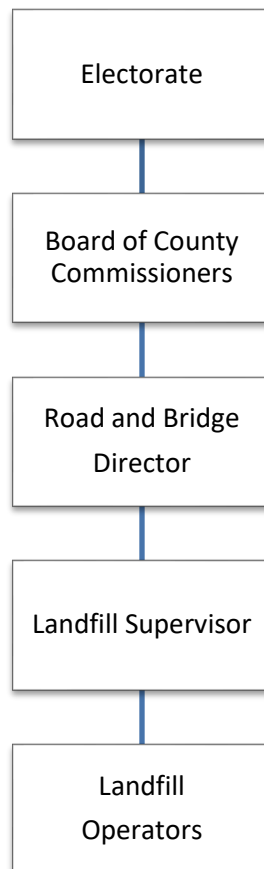
## **Purpose of Department:**

- ✓ 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        |
| <b>Total</b>                | <b>4.00</b> |

### Landfill Organizational Chart



**Landfill  
Fund Summary**

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

## Landfill Revenues

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

## Landfill Expenditures

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



# Airport

## Craig-Moffat County Airport



Airport Manager: Candace Miller  
Phone: 970 824 9148  
Email: [cmiller@moffatcounty.net](mailto:cmiller@moffatcounty.net)

### **Mission Statement:**

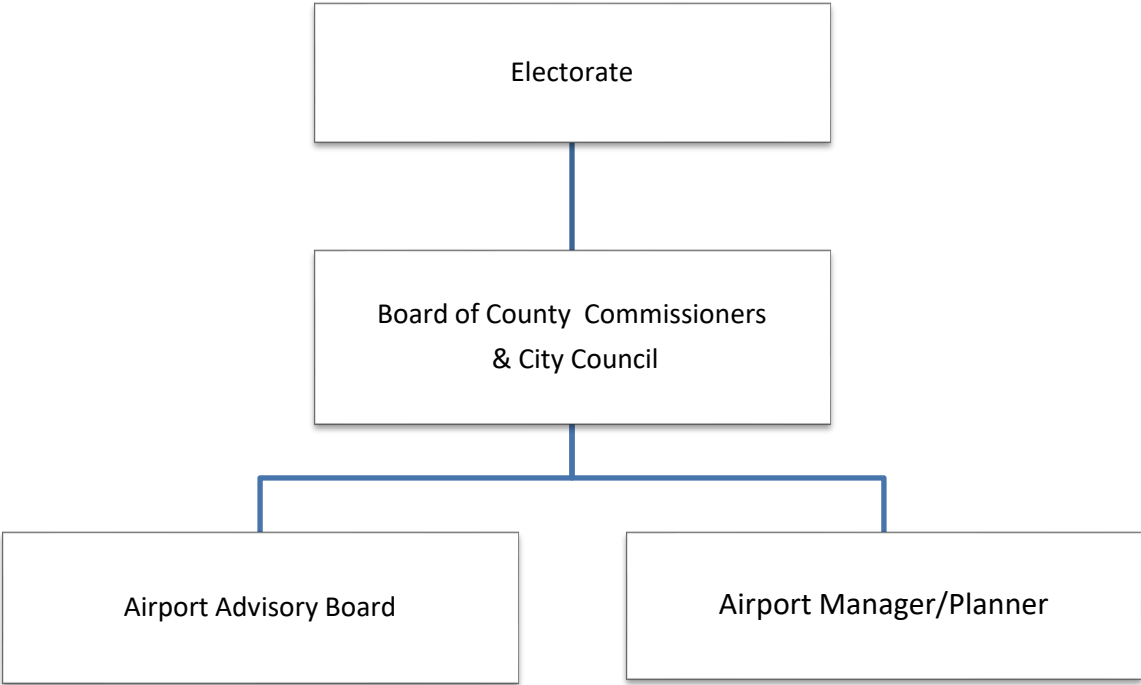
The mission of the Craig-Moffat County Airport is to plan, direct, and provide high-quality aviation services and facilities for Craig and Moffat County in a safe, secure, and efficient manner.

### **Purpose of Department:**

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

| Airport Personnel Schedule           |             |
|--------------------------------------|-------------|
| Position Title                       | FTE         |
| Development Services Airport Manager | 0.20        |
| <b>Total</b>                         | <b>0.20</b> |

**Airport Organizational Chart**



**Airport  
Fund Summary**

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



## Airport Revenues

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

## Airport Expenditures

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



# Emergency 911



Regional Coordinator: Kim Zimmerman  
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Email: [kim.zimmerman@state.co.us](mailto:kim.zimmerman@state.co.us)

## **Mission Statement:**

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

## **Purpose of Department:**

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

## Emergency 911 Fund Summary

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

### E911 Revenues

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

### E911 Expenditures

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



# Capital Projects



**Finance Director: Catherine Nielson**

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## **Purpose of Department:**

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

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



## Capital Projects Fund Summary

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

### Capital Projects Courthouse Revenue

| ORG      | OBJ   | DESCRIPTION             | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|----------|-------|-------------------------|----------------|----------------|----------------|------------------|----------------|
| 345CTLS3 | 47003 | INTEREST INCOME ACCRUED | 127,397        | 46,712         | 0              | 5,138            | 5,000          |
|          |       | <b>Interest:</b>        | <b>127,397</b> | <b>46,712</b>  | <b>0</b>       | <b>5,138</b>     | <b>5,000</b>   |
| 345CTLS3 | 45030 | LEASE PROCEEDS          | 0              | 0              | 0              | 0                | 0              |
| 345CTLS3 | 46004 | REIMBURSEMENT           | 17,651         | 0              | 0              | 0                | 0              |
|          |       | <b>Miscellaneous:</b>   | <b>17,651</b>  | <b>0</b>       | <b>0</b>       | <b>0</b>         | <b>0</b>       |
|          |       | <b>Total Revenue:</b>   | <b>145,048</b> | <b>46,712</b>  | <b>0</b>       | <b>5,138</b>     | <b>5,000</b>   |

### Capital Projects Courthouse Expenditures

| ORG      | OBJ   | DESCRIPTION                  | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|----------|-------|------------------------------|----------------|----------------|----------------|------------------|----------------|
|          |       | <b>COURTHOUSE</b>            |                |                |                |                  |                |
| 345CTLS3 | 58011 | INTEREST ON BONDS            | 0              | 0              | 0              | 0                | 0              |
| 345CTLS3 | 58019 | PRINCIPAL ON BOND            | 0              | 0              | 0              | 0                | 0              |
| 345CTLS3 | 58014 | PAYING AGENTS FEE            | 0              | 3,300          | 0              | 2,575            | 2,575          |
| 345CTLS3 | 58021 | BOND RENTAL PAYMENT          | 0              | 1,250          | 0              | 1,250            | 1,250          |
|          |       | <b>SOLAR</b>                 |                |                |                |                  |                |
| 345JLSR3 | 58011 | INTEREST ON BONDS            | 0              | 0              | 0              | 0                | 0              |
| 345JLSR3 | 58019 | PRINCIPAL ON BOND            | 0              | 0              | 0              | 0                | 0              |
| 345JLSR3 | 58021 | BOND RENTAL PAYMENT          | 4,310          | 0              | 0              | 0                | 0              |
| 17000000 | 59010 | TRANSFER TO LEASE PURCHASE   | 0              | 0              | 0              | 0                | 0              |
|          |       | <b>Capital Expenditures:</b> | <b>4,310</b>   | <b>4,550</b>   | <b>0</b>       | <b>3,825</b>     | <b>3,825</b>   |
|          |       | <b>Total Expenditures:</b>   | <b>4,310</b>   | <b>4,550</b>   | <b>0</b>       | <b>3,825</b>     | <b>3,825</b>   |

### Other Sources of Funding

| ORG      | OBJ   | DESCRIPTION  | 2023<br>Actual   | 2024<br>Actual   | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|----------|-------|--|------------------|------------------|----------------|------------------|----------------|
|          |       | <b>CAPITAL PURCHASE COURTHOUSE 2021 ISSUANCE</b>           |                  |                  |                |                  |                |
| 345CTLS3 | 45028 | BOND PROCEEDS  | 0                | 0                | 0              | 0                | 0              |
| 345CTLS3 | 48000 | PREMIUM ON BONDS   | 0                | 0                | 0              | 0                | 0              |
| 345CTLS3 | 45029 | LEASE PROCEEDS   | 0                | 0                | 0              | 0                | 0              |
| 345CTLS3 | 45030 | PROCEEDS FROM CAPITAL LEASE                                | 0                | 0                | 0              | 0                | 0              |
|          |       |  | 0                | 0                | 0              | 0                | 0              |
|          |       | <b>CAPITAL PURCHASE UTILITY PUBLIC SAFETY CENTER SOLAR</b> |                  |                  |                |                  |                |
| 345JLSR  | 60041 | SOLAR  | 0                | 0                | 0              | 0                | 0              |
|          |       | <b>Total Other Financing Sources</b>                       | <b>0</b>         | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>       |
|          |       |  |                  |                  |                |                  |                |
| 345CTLS3 | 60007 | COURTHOUSE BLDG  | 4,530,424        | 1,460,796        | 196,666        | 103,977          | 82,568         |
| 345JLSR3 | 60041 | SOLAR  | 0                | 0                | 0              | 0                | 0              |
|          |       | <b>Capital Expenditures:</b>                               | <b>4,530,424</b> | <b>1,460,796</b> | <b>196,666</b> | <b>103,977</b>   | <b>82,568</b>  |

### Capital Projects Revenues

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

### Capital Projects Expenditures

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

# Conservation Trust



**Development Services Director: Neil Binder**

**Phone: 970 824 9107**

**Email: [nbinder@moffatcounty.net](mailto:nbinder@moffatcounty.net)**

## **Purpose of Department:**

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

**Conservation Trust  
Fund Summary**

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

### Conservation Trust Revenues

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

### Conservation Trust Expenditures

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



# Moffat County Library



**Library Director: Keisha Bickford**  
**Phone: 970 824 7550 x 404**  
**Email: [kbickford@moffat.lib.co.us](mailto:kbickford@moffat.lib.co.us)**

## **Mission Statement:**

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

## **Vision Statement:**

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

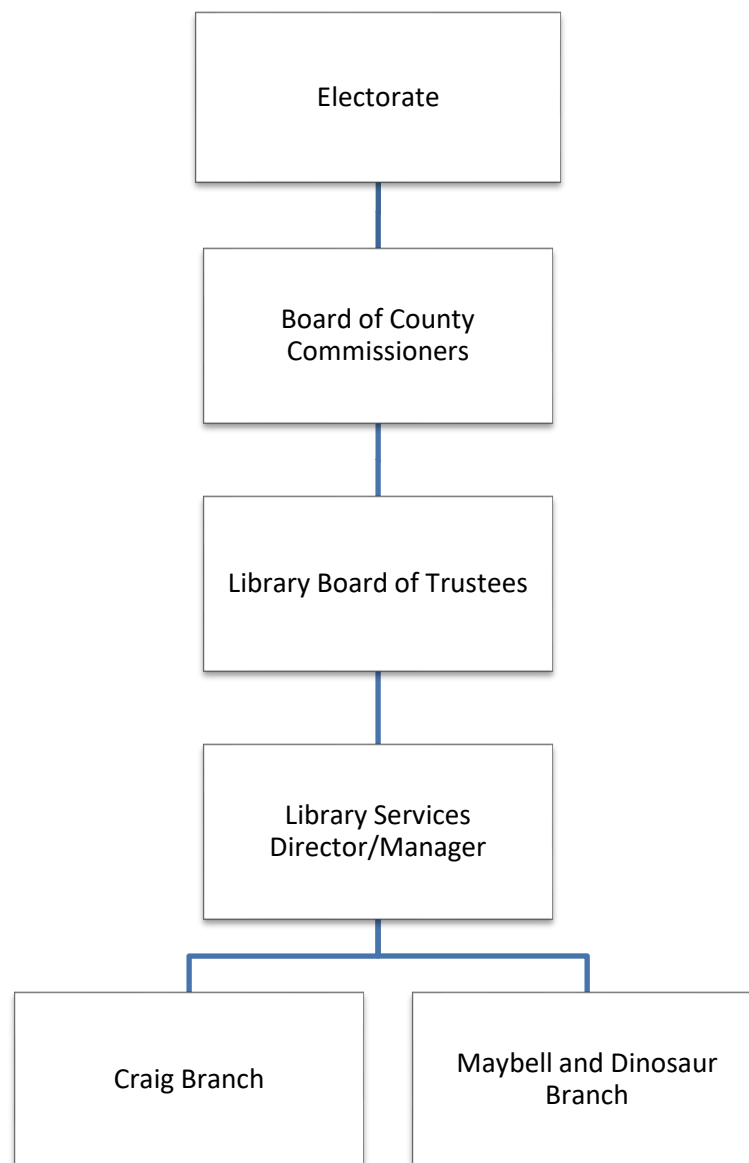
## **Purpose of Department:**

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



| Library Personnel Schedule |             |
|----------------------------|-------------|
| Position Title             | FTE         |
| Library Manager            | 1.00        |
| Library Supervisor         | 0.70        |
| Library Technician         | 1.00        |
| Library Assistant I        | 1.63        |
| Library Assistant II       | 1.00        |
| Custodial Technician       | 0.50        |
| <b>Total</b>               | <b>5.83</b> |

### Moffat County Library Organizational Chart



**Library  
Fund Summary**

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

## Library Revenues

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

## Library Expenditures

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



# Maybell Waste Water Treatment Facility



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

## **Mission Statement:**

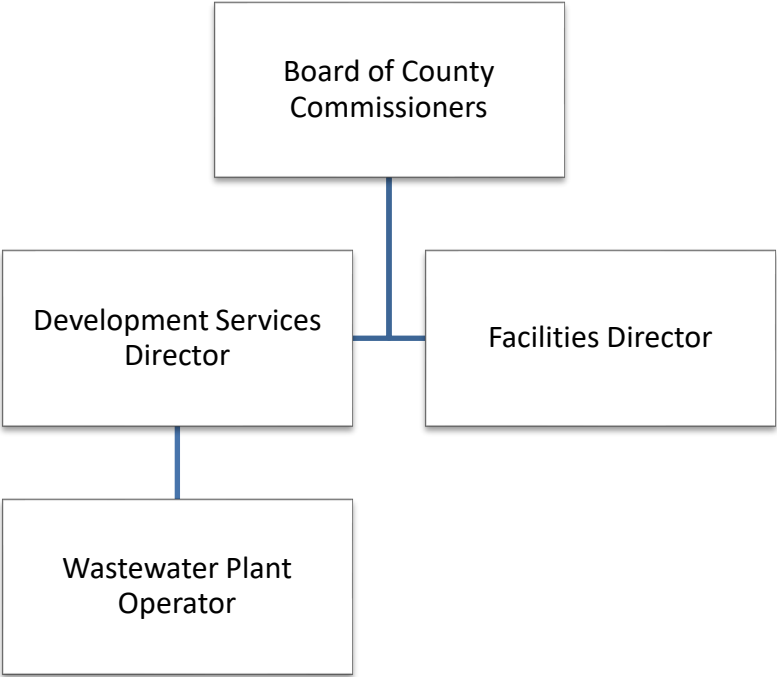
Maybell Waste Water Treatment Facility serves the community of Maybell, Colorado.

## **Purpose of Department:**

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

| Maybell Waste Water Treatment Facility Personnel Schedule |             |
|---|-------------|
| Position Title  | FTE         |
| Contract Labor (Wastewater Plant Operator)                | 0.00        |
| <b>Total</b>  | <b>0.00</b> |

**Maybell Waste Water Treatment Facility Organizational Chart**



**Maybell Waste Water Treatment Facility  
Fund Summary**

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



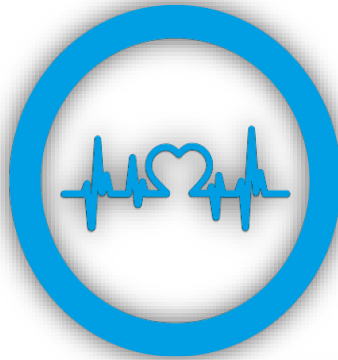
### Maybell Waste Water Treatment Facility Revenues

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

### Maybell Waste Water Treatment Facility Expenditures

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

# Health & Welfare



## Health benefits

Human Resources Director: Rachel Bower

Phone: 970 824 9108

Email: [rbower@moffatcounty.net](mailto:rbower@moffatcounty.net)

### Mission Statement:

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

### Purpose of Department:

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

## Health and Welfare Fund Summary

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

## Health & Welfare Revenues

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

## Health & Welfare Expenditures

| ORG   | OBJ   | DESCRIPTION                  | 2023<br>Actual   | 2024<br>Actual   | 2025<br>Budget   | 2025<br>Estimate | 2026<br>Budget   |
|---|-------|------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>EMPLOYEE BENEFIT PLANS</b>                         |       |                              |                  |                  |                  |                  |                  |
| 18000001  | 53007 | DENTAL ADMIN FEE             | 12,552           | 11,817           | 15,000           | 14,323           | 15,000           |
| 18000001  | 53008 | DENTAL CLAIMS                | 102,808          | 114,985          | 130,000          | 130,935          | 130,000          |
| 18000001  | 53022 | LIFE INS PREMIUM             | 276,274          | 348,152          | 355,000          | 311,563          | 340,000          |
| 18000001  | 53023 | LONG TERM DISABILITY PREMIUM | 24,826           | 32,168           | 32,500           | 32,911           | 35,700           |
| 18000001  | 53024 | MEDICAL ADMIN FEE            | 161,081          | 160,363          | 215,000          | 169,569          | 170,000          |
| 18000001  | 53040 | STOP LOSS                    | 593,176          | 632,242          | 637,000          | 626,878          | 874,000          |
| 18000001  | 53042 | TELEPHONE                    | 0                | 0                | 0                | 0                | 0                |
| 18000001  | 53051 | VISION PREMIUM               | 42,863           | 43,515           | 46,000           | 39,803           | 44,000           |
| 18000001  | 53053 | WELLNESS                     | 0                | 0                | 5,000            | 7,266            | 7,300            |
| 18000001  | 53061 | TRANS REINSURANCE            | 984              | 1,063            | 1,200            | 1,173            | 1,200            |
| 18000001  | 53062 | MEDICAL CLAIMS               | 1,510,681        | 3,890,026        | 2,742,335        | 2,222,416        | 2,500,000        |
| 18000001  | 54038 | MISCELLANEOUS                | 193              | 11,079           | 200              | 34               | 200              |
| 18000001  | 54045 | OPERATING SUPPLIES           | 0                | 0                | 0                | 0                | 0                |
| 18000001  | 54046 | OTHER ADMIN EXPENSE          | 24,000           | 32,016           | 36,100           | 43,750           | 35,000           |
| 18000001  | 54050 | PRESCRIPTIONS                | 650,926          | 884,065          | 902,000          | 1,484,254        | 1,600,000        |
| 18000001  | 58002 | DEPRECIATION                 | 3,329            | 0                | 0                | 0                | 0                |
| <b>EMPLOYEE BENEFIT PLANS Subtotal</b>                |       |                              | <b>3,403,694</b> | <b>6,161,492</b> | <b>5,117,335</b> | <b>5,084,876</b> | <b>5,752,400</b> |
| <b>EMPLOYEE HEALTH &amp; WELLNESS CLINIC</b>          |       |                              |                  |                  |                  |                  |                  |
| 180EHC151010  |       | CONTRACT                     | 482,821          | 403,402          | 431,640          | 431,640          | 457,000          |
| 180EHC151029  |       | LAB CLAIMS                   | 62,715           | 115,751          | 117,000          | 66,874           | 100,000          |
| 180EHC152017  |       | FACILITY EXPENSE             | 1,149            | 5,312            | 6,300            | 1,215            | 1,400            |
| 180EHC152043  |       | UTILITIES                    | 3,007            | 0                | 0                | 0                | 0                |
| 180EHC153042  |       | TELEPHONE                    | 616              | 763              | 800              | 849              | 950              |
| 180EHC154038  |       | MISCELLANEOUS                | 0                | 0                | 600              | 0                | 200              |
| 180EHC154045  |       | OPERATING SUPPLIES           | 1,375            | 1,375            | 2,000            | 1,325            | 1,375            |
| 180EHC154050  |       | PRESCRIPTIONS                | 50,396           | 44,768           | 55,000           | 40,637           | 50,000           |
| 180EHC158002  |       | DEPRECIATION                 | 3,329            | 0                | 2,668            | 0                | 2,668            |
| <b>EMPLOYEE HEALTH &amp; WELLNESS CLINIC Subtotal</b> |       |                              | <b>605,408</b>   | <b>571,370</b>   | <b>616,008</b>   | <b>542,541</b>   | <b>613,593</b>   |
| <b>Operating Expenditures:</b>                        |       |                              | <b>4,009,102</b> | <b>6,732,862</b> | <b>5,733,343</b> | <b>5,627,416</b> | <b>6,365,993</b> |
| ORG   | OBJ   | DESCRIPTION                  | 2023<br>Actual   | 2024<br>Actual   | 2025<br>Budget   | 2025<br>Estimate | 2026<br>Budget   |
| 18000001  |       | TRANSFER OUT GENERAL         | 0                | 0                | 0                | 0                | 0                |
| <b>Transfer Expenditures:</b>                         |       |                              | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>Total Expenditures:</b>                            |       |                              | <b>4,009,102</b> | <b>6,732,862</b> | <b>5,733,343</b> | <b>5,627,416</b> | <b>6,365,993</b> |

# Moffat County Senior Citizens



Housing Authority Director: Suzanne Hope

Phone: 970 824 3660 x 5

Email: [shope@moffatcounty.net](mailto:shope@moffatcounty.net)

## Mission Statement

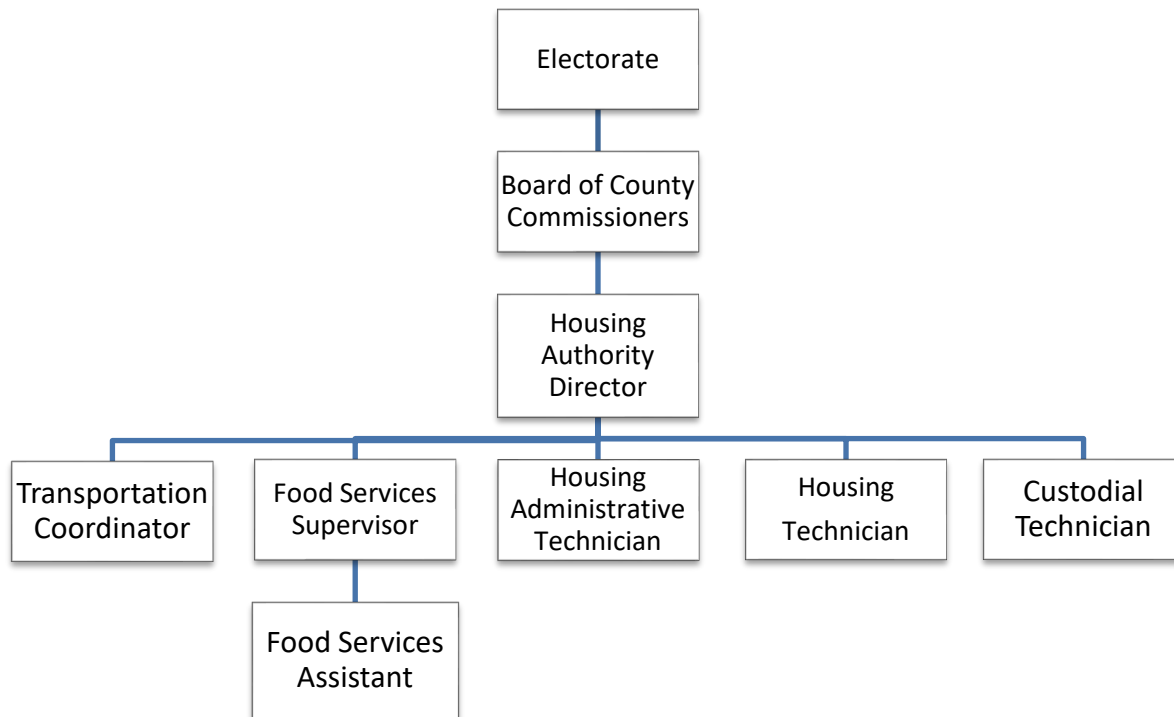
The mission of the Craig Senior Citizens Department is to enable Moffat County Senior Citizens to remain actively involved in our community and to support their independence by providing them with nutritious lunch-time meals and safe transportation.

## 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         |
| <b>Total</b>                       | <b>3.13</b> |

### Senior Citizens Organizational Chart



## Senior Citizen Fund Summary

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



## Senior Citizens Revenues

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

### Senior Citizen Admin Expenditures

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

### Senior Citizen Bus Expenditures

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

## Senior Citizen Meal Program Expenditures

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

# Internal Services

Finance Director: Catherine Nielson  
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Email: [cnielson@moffatcounty.net](mailto:cnielson@moffatcounty.net)

## **Purpose of Department:**

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

**Internal Service  
Fund Summary**

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

### Internal Service Revenues

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

### Internal Service Expenditures

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



# Lease Purchase

Finance Director: Catherine Nielson

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## Purpose of Fund:

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

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



**Lease Purchase  
Fund Summary**

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

### Lease Purchase Revenues

| ORG                   | OBJ   | DESCRIPTION                  | 2023<br>Actual   | 2024<br>Actual   | 2025<br>Budget   | 2025<br>Estimate | 2026<br>Budget   |
|-----------------------|-------|------------------------------|------------------|------------------|------------------|------------------|------------------|
| 19000001              | 47003 | INTEREST INCOME ACCRUED      | 0                | 0                | 0                | 0                | 0                |
| 190CTLS1              | 47003 | INTEREST INCOME ACCRUED      | 57,409           | 63,002           | 0                | 30,991           | 0                |
| <b>Interest:</b>      |       |                              | <b>57,409</b>    | <b>63,002</b>    | <b>0</b>         | <b>30,991</b>    | <b>0</b>         |
| 190CTLS1              | 45028 | PROCEEDS FROM BONDS          | 0                | 0                | 0                | 0                | 0                |
| 190JLSR1              | 45028 | PROCEEDS FROM BONDS          | 0                | 0                | 0                | 0                | 0                |
| <b>Miscellaneous:</b> |       |                              | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| 19000001              | 48110 | TRANSFER IN FROM GENERAL     | 1,233,000        | 1,227,625        | 1,231,250        | 1,231,250        | 1,228,750        |
| 19000001              | 48510 | TRANSFER IN CAPITAL PROJECTS | 0                | 0                | 0                | 0                | 0                |
| 19000001              | 48210 | TRANSFER IN FROM JAIL        | 28,399           | 28,960           | 30,375           | 30,375           | 30,983           |
| <b>Transfer In:</b>   |       |                              | <b>1,261,399</b> | <b>1,256,585</b> | <b>1,261,625</b> | <b>1,261,625</b> | <b>1,259,733</b> |
| <b>Total Revenue:</b> |       |                              | <b>1,318,808</b> | <b>1,319,587</b> | <b>1,261,625</b> | <b>1,292,616</b> | <b>1,259,733</b> |

### Lease Purchase Expenditures

| ORG   | OBJ   | DESCRIPTION         | 2023<br>Actual   | 2024<br>Actual   | 2025<br>Budget   | 2025<br>Estimate | 2026<br>Budget   |
|---|-------|---------------------|------------------|------------------|------------------|------------------|------------------|
| <b>LEASE PURCHASE PUBLIC SAFETY CENTER 2014 &amp; 2015 ISSUANCE</b> |       |                     |                  |                  |                  |                  |                  |
| 19000001  | 58011 | INTEREST BONDS      | 0                | 0                | 0                | 0                | 0                |
| 19000001  | 58014 | PAYING AGENT FEES   | 0                | 0                | 0                | 0                | 0                |
| 19000001  | 58019 | PRINCIPAL ON BOND   | 0                | 0                | 0                | 0                | 0                |
| <b>LEASE PURCHASE COURTHOUSE 2021 ISSUANCE</b>                      |       |                     |                  |                  |                  |                  |                  |
| 190CTLS1  | 58011 | INTEREST BONDS      | 833,000          | 812,625          | 791,250          | 791,250          | 768,750          |
| 190CTLS1  | 58014 | PAYING AGENT FEES   | 0                | 0                | 0                | 0                | 0                |
| 190CTLS1  | 58019 | PRINCIPAL ON BOND   | 400,000          | 415,000          | 440,000          | 440,000          | 460,000          |
| 190CTLS1  | 58021 | BOND RENTAL PAYMENT | 0                | 0                | 0                | 0                | 0                |
| <b>LEASE PURCHASE UTILITY PUBLIC SAFETY CENTER SOLAR</b>            |       |                     |                  |                  |                  |                  |                  |
| 190JLSR1  | 58011 | INTEREST BONDS      | 6,611            | 6,122            | 5,609            | 5,609            | 5,053            |
| 190JLSR1  | 58019 | PRINCIPAL ON BOND   | 21,788           | 22,838           | 24,766           | 24,766           | 30,983           |
| 190JLSR1  | 58021 | BOND RENTAL PAYMENT | 0                | 0                | 0                | 0                | 0                |
| <b>Operating Expenditures:</b>                                      |       |                     | <b>1,261,399</b> | <b>1,256,585</b> | <b>1,261,625</b> | <b>1,261,625</b> | <b>1,264,786</b> |
| <b>Capital Expenditures:</b>  |       |                     | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>Total Expenditures:</b>  |       |                     | <b>1,261,399</b> | <b>1,256,585</b> | <b>1,261,625</b> | <b>1,261,625</b> | <b>1,264,786</b> |



# Telecommunications

IT Director: Mason Siedschlaw

Phone: 970 826 3403

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## **Purpose of Fund:**

This fund accounts for the Networks prepaid services.

**Telecommunications  
Fund Summary**

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

### Telecommunications Revenues

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

### Telecommunications Expenditures

| ORG                            | OBJ   | DESCRIPTION | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|--------------------------------|-------|-------------|----------------|----------------|----------------|------------------|----------------|
| 19500001                       | 53019 | INTERNET    | 8,345          | 11,706         | 14,900         | 13,842           | 14,900         |
| <b>Operating Expenditures:</b> |       |             | <b>8,345</b>   | <b>11,706</b>  | <b>14,900</b>  | <b>13,842</b>    | <b>14,900</b>  |
| <b>Total Expenditures:</b>     |       |             | <b>8,345</b>   | <b>11,706</b>  | <b>14,900</b>  | <b>13,842</b>    | <b>14,900</b>  |



# Moffat County Tourism Association



Photo credit to Colt Hoffman

MCTA Director: Tom Kleinschnitz  
Phone: 970 824 2335  
Email: [mcta@moffatcounty.net](mailto:mcta@moffatcounty.net)

## **Mission Statement:**

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

## **Vision Statement:**

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

## **Purpose of Department:**

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

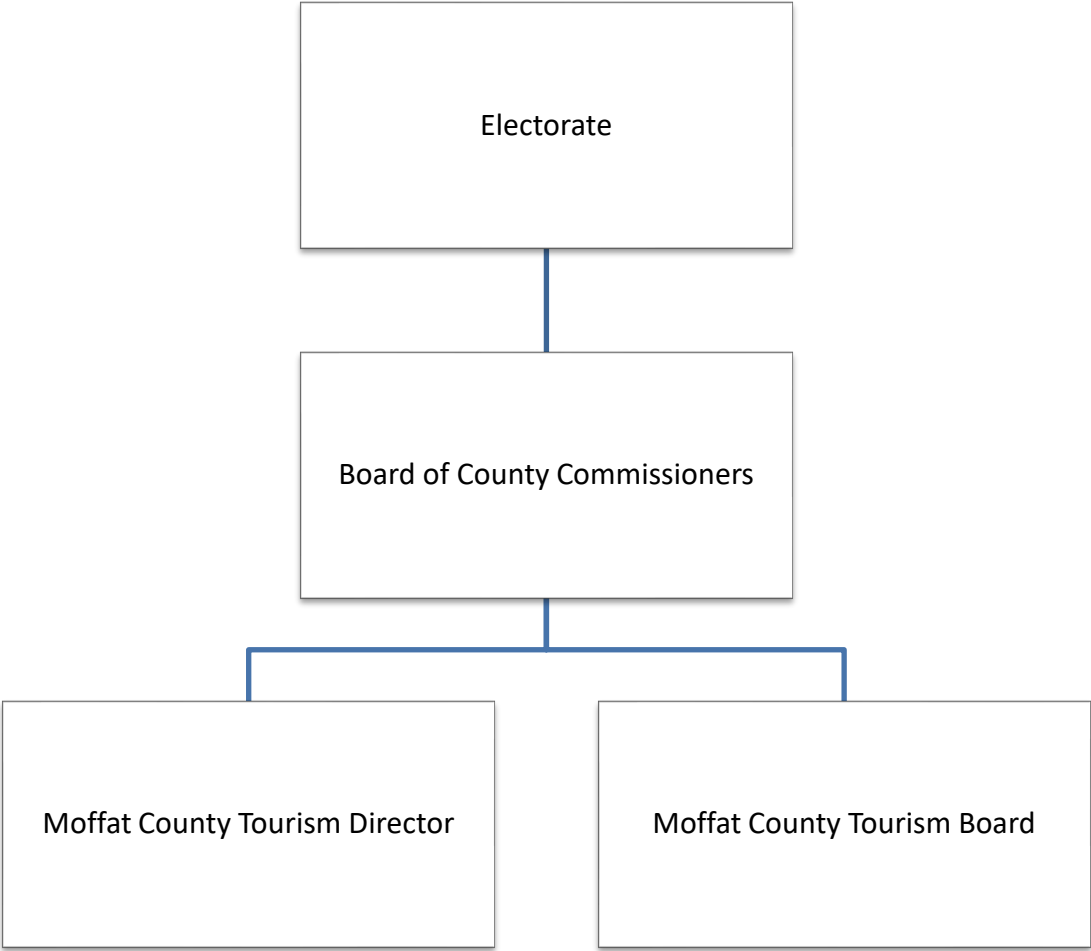
- Development and distribution of tourism-related materials
- Maintenance of the website geared toward getting meaningful information to the visiting public
- Promotion of Moffat County at regional, state, and national events
- Advertising through a variety of formats and venues to effectively disseminate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

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



| Moffat County Tourism Association Personnel Schedule |      |
|--|------|
| Position Title                                       | FTE  |
| MCTA Director  | 1.00 |
| Total  | 1.00 |

**Moffat County Tourism Organizational Chart**



**Moffat County Tourism Association  
Fund Summary**

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

# Moffat County Tourism Revenues

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

### Moffat County Tourism Expenditures

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



# Public Safety Center (Moffat County Jail)



**Moffat County Public Safety Center**

**Jail Administrator:** Tim Jantz

**Email:** [timjantz@sheriff.moffat.co.us](mailto:timjantz@sheriff.moffat.co.us)

## **Mission:**

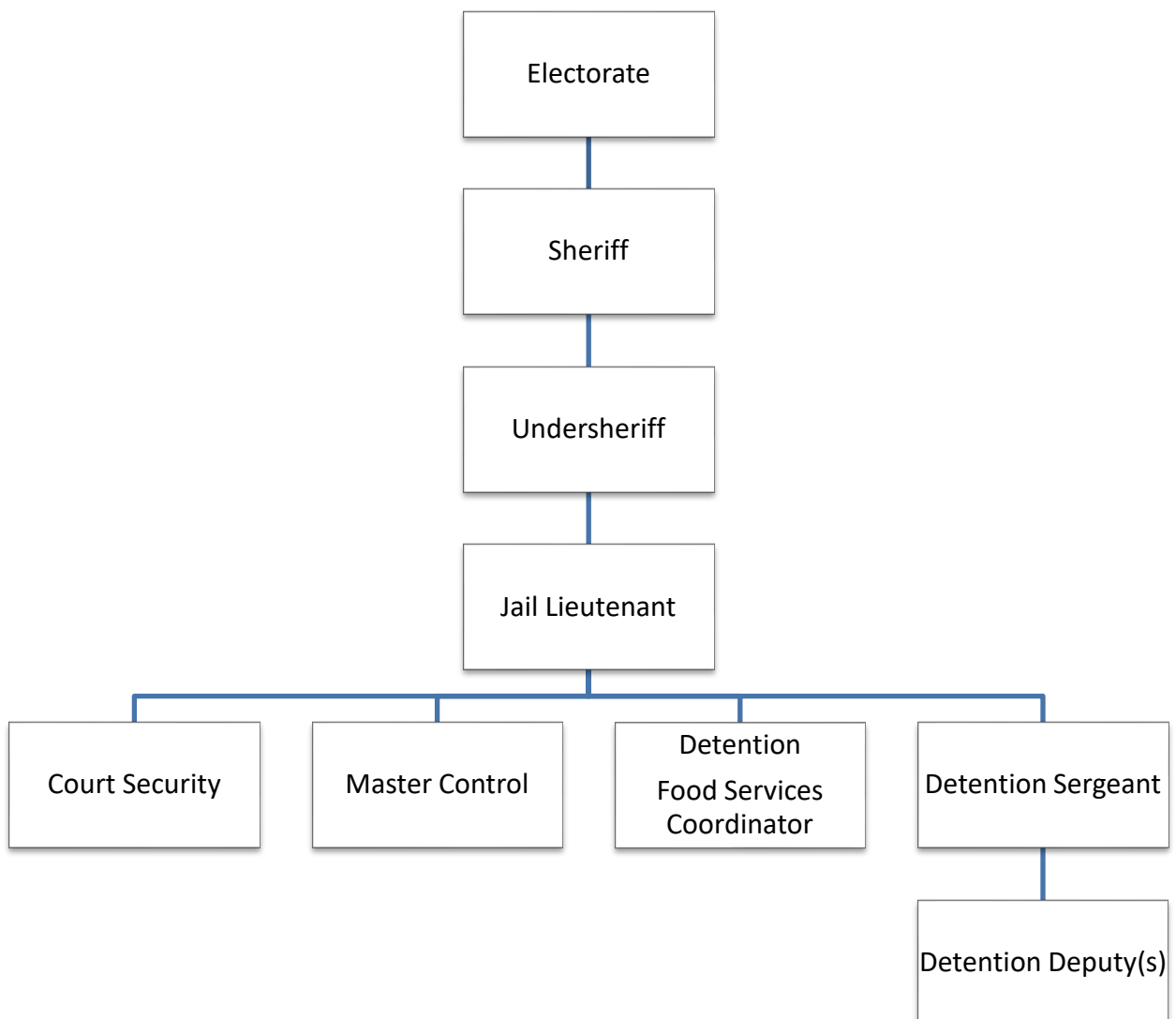
**To develop strong community partnerships while collaborating with our fellow public safety colleagues to provide superior public safety to all individuals.**

## **Purpose of Department:**

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

| Public Safety Center (Jail) Personnel Schedule |              |
|--|--------------|
| Position Title                                 | FTE          |
| Jail Lieutenant                                | 1.00         |
| JBBS MH Clinician/Prog Admin                   | 1.00         |
| Administrative Assistant                       | 1.00         |
| Non-Certified Detention Sergeant               | 2.00         |
| Detention Food Services Supervisor             | 1.00         |
| Post Certified Detention Deputy                | 2.00         |
| Non-Certified Detention Deputy                 | 11.00        |
| Court Security                                 | 2.00         |
| Master Control Operator                        | 2.40         |
| <b>Total</b>                                   | <b>23.40</b> |

### Public Safety Center (Jail) Organizational Chart



**Public Safety Center - Jail  
Fund Summary**

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



Public Safety Center- Jail Revenues

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

Public Safety Center- Jail Expenses

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

Public Safety Center- Jail Transfer Out Expenses

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

Public Safety Center- Jail Maintenance Expenses

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

# Moffat County Department of Human Services



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

## **Mission Statement:**

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

## **Vision:**

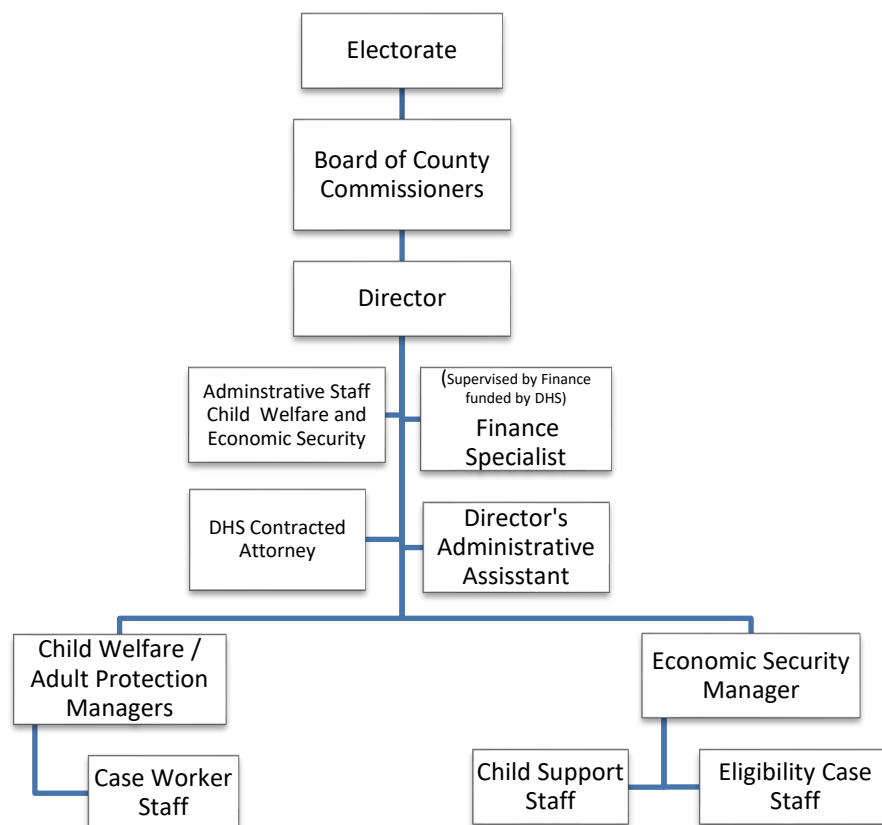
Providing excellence in customer service by promoting stability to the residents of Moffat County.

## **Purpose of Department:**

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

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

### Human Services Organizational Chart



## Human Services Fund Summary

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

## Human Service Revenues

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

### Human Services Revenue Continued

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

### Human Service Expenses

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





# Public Health



Public Health Director Sarah (Becky) Copeland, BSN, RN  
Phone: 970 291 8742  
Email: [sarahcopeland@moffatcounty.net](mailto:sarahcopeland@moffatcounty.net)

## Mission Statement

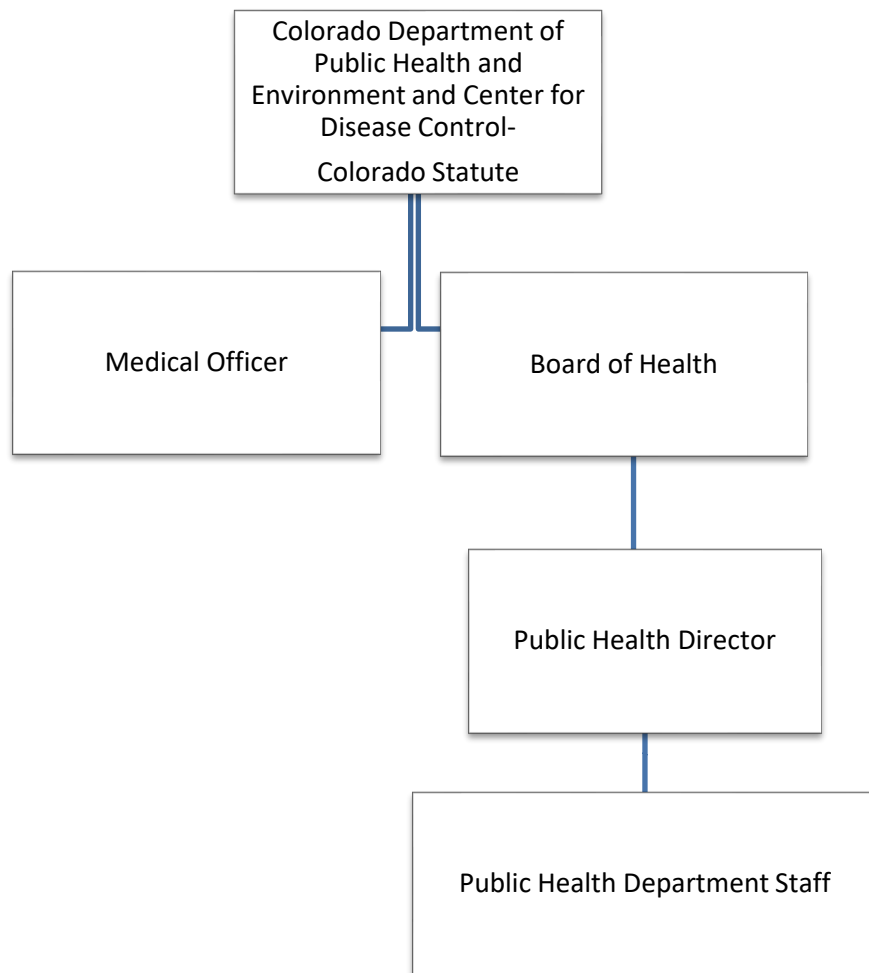
Maintain and improve the health of Moffat County residents through the assessment of community health status, policy development to support effective programs, and assurance of high-quality, effective education and services in compliance with Colorado Revised Statutes of the Department of Public Health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

## Purpose of Department:

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

| Public Health Personnel Schedule |             |
|----------------------------------|-------------|
| Position Title                   | FTE         |
| Public Health Director           | 1.00        |
| Public Health Nurse              | 1.00        |
| Public Health Finance Specialist | 0.50        |
| Public Health Admin Assistant    | 1.00        |
| <b>Total</b>                     | <b>3.50</b> |

### Public Health Organizational Chart



**Public Health  
Fund Summary**

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

# Public Health Revenues

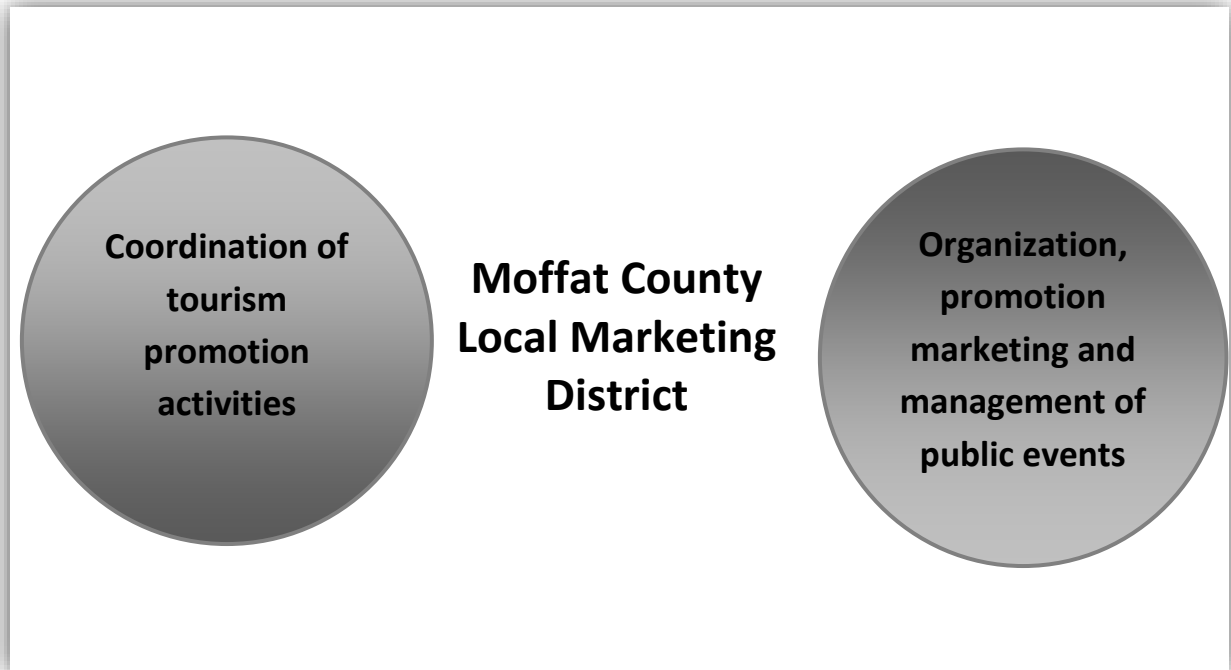
| ORG                         | OBJ   | DESCRIPTION                    | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|-----------------------------|-------|--------------------------------|----------------|----------------|----------------|------------------|----------------|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

Public Health Expenditures

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



# Moffat County Local Marketing District

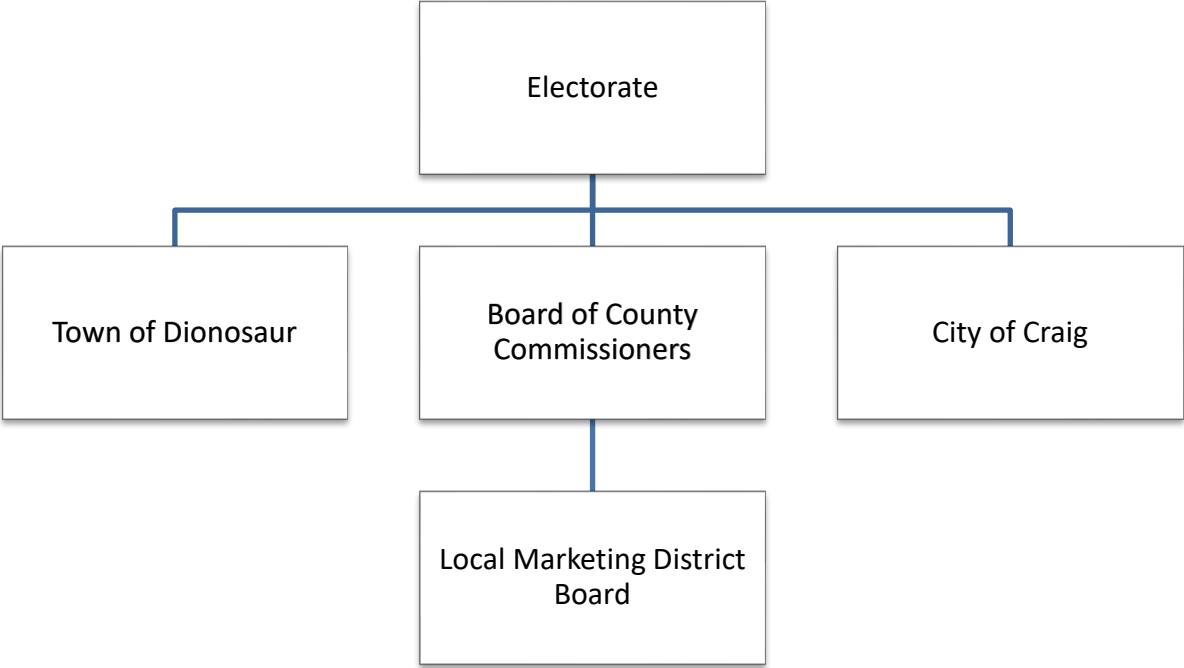


## ***Purpose of Department:***

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



**Moffat County Local Marketing District Organizational Chart**





## RESOLUTION 2025-91

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

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

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

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

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

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

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

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

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


MOFFAT COUNTY BOARD OF COUNTY COMMISSIONERS

  
\_\_\_\_\_  
Melody Villard, Chair

STATE OF COLORADO     )  
                                      )ss.  
COUNTY OF MOFFAT     )

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

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

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



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# 2026 Strategic Plan

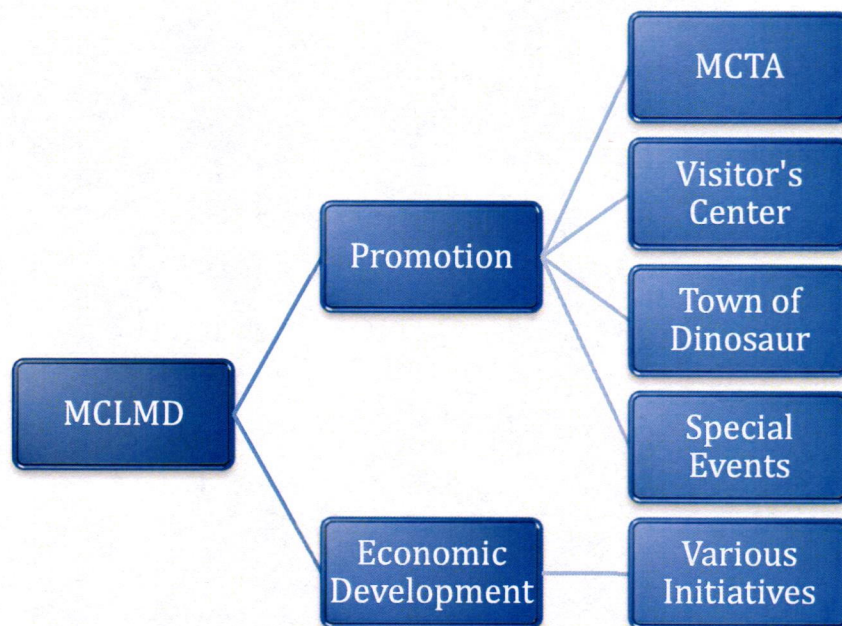
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Moffat County Local Marketing District



## Mission

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



## Background

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

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

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

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

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

## 2026 Strategic Plan A – Measure 6A Is Not Renewed

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

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

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

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

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

### **Economic Development Diversification**

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

### **Community Marketing**

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



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

### Cornerstone Projects for 2026

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



### 2026 Budget Strategy

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

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

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

- This creates total possible budget expenditures of 648,172.19 (*\$348,172.19 identified above plus the \$300,000 estimated 2026 budget*).

**Moffat County Local Marketing District  
Fund Summary**

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

### Moffat County Local Marketing District Revenues

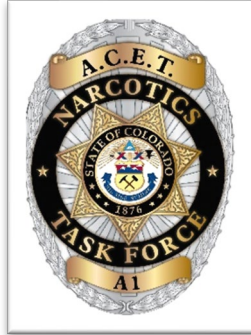
| ORG      | OBJ   | DESCRIPTION                  | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|----------|-------|------------------------------|----------------|----------------|----------------|------------------|----------------|
| 55500005 | 41006 | LOCAL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

### Moffat County Local Marketing Expenditures

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

# ACET

## All Crimes Enforcement Team



**Moffat County Sheriff: Chip McIntyre**

**Phone: 970 826 2310**

**Email: [cmcIntyre@sheriff.moffat.co.us](mailto:cmcIntyre@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
- 14<sup>th</sup> Judicial District Attorney

### **Mission Statement:**

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

### **Purpose of Department:**

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

**All Crimes Enforcement Teams  
Fund Summary**

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

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

### All Crime Enforcement Teams Revenues

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

### All Crime Enforcement Team Expenditures

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



## Capital Improvement Program

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

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

### 2026 Capital Improvement Plan

The 2026 CIP includes improvements in six categories of projects:

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

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

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

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

### Road Maintenance

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



## Overview of the 2026 CIP

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

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

### Facility Improvements Projects

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

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

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

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

## Equipment/Vehicle Replacement

### **Equipment/Vehicle Replacement**

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

### **Fleet Management Program**

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

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

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

### Summary of Proposed Equipment/Vehicle Replacements

| Equipment /Vehicle Description               | 2025<br>Rollover | 2026         | 2027-2028    | 2029-2030    |
|--|------------------|--------------|--------------|--------------|
| Airport Utility Vehicle                      | \$               | \$           | \$ 9,900     | \$           |
| <b>Airport Fund Sub-Total</b>                | \$ -             | \$ -         | \$ 9,900     | \$ -         |
| Cemetery Mower                               | \$               | \$ 29,000    | \$ 20,000    | \$           |
| Cemetery Pickups (Lease Payments)            | \$               | \$ 54,000    | \$ 54,000    | \$ 84,000    |
| Cemetery Utility Vehicles                    | \$               | \$           | \$ 15,000    | \$ 15,000    |
| Cemetery Tractor                             | \$               | \$           | \$           | \$ 45,000    |
| Cemetery Skid Steer                          | \$               | \$           | \$ 65,000    | \$           |
| Commissioners Vehicles (Lease Payments)      | \$               | \$ 35,000    | \$ 70,000    | \$ 140,000   |
| Coroner Vehicles                             | \$               | \$           | \$ 17,500    | \$           |
| Development Services Vehicles (Lease Pymnts) | \$               | \$ 9,000     | \$ 18,000    | \$ 18,000    |
| Emergency Management Vehicle                 | \$               | \$           | \$ 45,000    | \$           |
| Emergency Management Utility Vehicle         | \$               | \$           | \$ 20,000    | \$ 35,000    |
| Extension Vehicle (Lease Payments)           | \$               | \$           | \$ 54,000    | \$ 54,000    |
| Fairgrounds Ground Tool                      | \$               | \$ 22,000    | \$           | \$           |
| Fairgrounds Mower                            | \$               | \$ 38,000    | \$           | \$           |
| Fairgrounds Pickups and Lease Payments       | \$               | \$ 56,000    | \$           | \$ 36,300    |
| Fairgrounds Tool cats                        | \$               | \$           | \$ 53,000    | \$           |
| Fairgrounds Tractors                         | \$               | \$ 110,000   | \$ 37,000    | \$           |
| Facilities Pickups (Lease Payments)          | \$               | \$ 15,000    | \$ 75,000    | \$ 145,000   |
| Facilities Miscellaneous Equip               | \$               | \$           | \$ 10,000    | \$ 65,000    |
| Maybell Ambulance Wheeled Coach Replacemen   | \$               | \$           | \$ 93,500    | \$           |
| Maybell Park Vehicle (Lease Payments)        | \$               | \$           | \$ 34,000    | \$ 34,000    |
| Parks & Rec Mower                            | \$               | \$           | \$ 70,000    | \$ 35,000    |
| Parks & Rec Pickup (Lease Payments)          | \$               | \$           | \$ 30,000    | \$ 30,000    |
| Parks & Rec Striper / Groomer                | \$               | \$           | \$ 35,000    | \$ 10,000    |
| Parks & Rec Utility Vehicle                  | \$               | \$           | \$           | \$ 60,000    |
| Pest Management Foggers                      | \$               | \$           | \$ 20,000    | \$           |
| Pest Management ATVs                         | \$               | \$           | \$ 15,000    | \$ 30,000    |
| Pest Management Pickups (Lease Payments)     | \$               | \$ 15,000    | \$ 45,000    | \$ 135,000   |
| Pest Management Sprayers                     | \$               | \$ 9,000     | \$ 12,000    | \$           |
| Pest Management Utility Vehicles             | \$               | \$           | \$ 30,000    | \$ 30,000    |
| Pest Management Tracks for Argo              | \$               | \$           | \$           | \$ 28,000    |
| Pest Management Trailers                     | \$               | \$ 15,000    | \$           | \$           |
| Sheriff Snowmobile                           | \$               | \$           | \$ 15,000    | \$           |
| Sheriff Trailer                              | \$               | \$           | \$           | \$ 15,000    |
| Sheriff Vehicles (Lease Payments)            | \$               | \$ 105,000   | \$ 300,000   | \$ 900,000   |
| Sheriff BodyCam & Hardware                   | \$               | \$ 30,199    | \$ 30,199    | \$ 30,199    |
| <b>General Fund Sub-Total</b>                | \$ -             | \$ 542,199   | \$ 1,283,199 | \$ 1,974,499 |
| Pickups and Vans                             | \$               | \$ 305,671   | \$ 305,671   | \$ 225,000   |
| Tractor Trucks                               | \$               | \$ 240,000   | \$ 950,000   | \$ 480,000   |
| Motor Graders                                | \$               | \$ 395,000   | \$ 790,000   | \$ 700,000   |
| Loaders & Backhoes                           | \$               | \$           | \$ 450,000   | \$ 850,000   |
| Water Trucks                                 | \$               | \$           | \$           | \$ 370,000   |
| Trailers                                     | \$               | \$           | \$ 95,000    | \$ 80,000    |
| Dozers                                       | \$ 300,000       | \$           | \$           | \$ 450,000   |
| Misc. Equipment                              | \$               | \$ 85,000    | \$ 135,000   | \$ 360,000   |
| Crusher Equipment                            | \$               | \$           | \$           | \$ 690,000   |
| <b>Road &amp; Bridge Fund Sub-Total</b>      | \$ 300,000       | \$ 1,025,671 | \$ 2,725,671 | \$ 4,205,000 |

### Summary of Proposed Equipment/Vehicle Replacements (Continued)

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

## Facility Improvements

### FACILITY IMPROVEMENTS

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

### Summary of Proposed Facility Improvements

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

### Summary of Proposed Facility Improvements (Continued)

|   |    |           |        |         |         |
|---|----|-----------|--------|---------|---------|
|   | \$ | \$        | \$     | \$      | \$      |
| Landfill Mulch                                  | \$ | \$        | \$     | \$      | 30,000  |
| Landfill New Cell                               | \$ | 100,000   | \$     | 200,000 | 416,275 |
| <b>Landfill Sub-Total</b>                       | \$ | -         | \$     | 100,000 | 200,000 |
|   | \$ | \$        | \$     | \$      | \$      |
| Courthouse Improvements                         | \$ | 134,106   | \$     | \$      | \$      |
| Fairgrounds Improvements                        | \$ | 3,733,363 | \$     | \$      | \$      |
| Fairground Bathhouse Restroom Remodel           | \$ | \$        | \$     | 100,000 | \$      |
| Treasurer Software upgrade                      | \$ | 45,000    | \$     | 155,000 | \$      |
| Finance Accounting System Upgrade               | \$ | 200,000   | \$     | 200,000 | 200,000 |
| Loudy Simpson Caretaker House                   | \$ | \$        | \$     | \$      | \$      |
| <b>Capital Fund Sub-Total</b>                   | \$ | 4,112,469 | \$     | 155,000 | 300,000 |
|   | \$ | \$        | \$     | \$      | \$      |
| Loudy Simpson Tree Replacement                  | \$ | \$        | 15,000 | 30,000  | 30,000  |
| <b>Conservation Trust Fund Sub-Total</b>        | \$ | -         | \$     | 15,000  | 30,000  |
|   | \$ | \$        | \$     | \$      | \$      |
| <b>Lease Purchase Fund Sub-Total</b>            | \$ | -         | \$     | -       | -       |
|   | \$ | \$        | \$     | \$      | \$      |
| <b>Library Fund Sub-Total</b>                   | \$ | -         | \$     | -       | -       |
|   | \$ | \$        | \$     | \$      | \$      |
| MWWTF Improvements                              | \$ | \$        | 15,000 | 20,000  | 20,000  |
| <b>Maybell Waste Water Treatment Fund Sub-T</b> | \$ | -         | \$     | 15,000  | 20,000  |
|   | \$ | \$        | \$     | \$      | \$      |
| Fencing   | \$ | 180,000   | \$     | \$      | \$      |
| Interior Locks Replacement                      | \$ | 20,000    | \$     | \$      | \$      |
| Parking Lot Repair                              | \$ | 65,000    | \$     | \$      | \$      |
| Roof Top Units                                  | \$ | \$        | 36,000 | 72,600  | 72,600  |
| <b>Jail Fund Sub-Total</b>                      | \$ | 265,000   | \$     | 36,000  | 72,600  |
|   | \$ | \$        | \$     | \$      | \$      |
| Component Unit Various Projects                 | \$ | 61,000    | \$     | 24,000  | \$      |
| <b>Component Unit Sub-Total</b>                 | \$ | 61,000    | \$     | 24,000  | 16,800  |
|   | \$ | \$        | \$     | \$      | \$      |
|   |    | 4,701,656 |        | 805,199 | 605,798 |
|   |    |           |        |         | 505,798 |



# Memorial Regional Health



Memorial Regional Health  
Memorial Regional Health Board of Trustees  
750 Hospital Loop  
Craig, CO 81625  
970 824 9411  
[info@memorialrh.org](mailto:info@memorialrh.org)

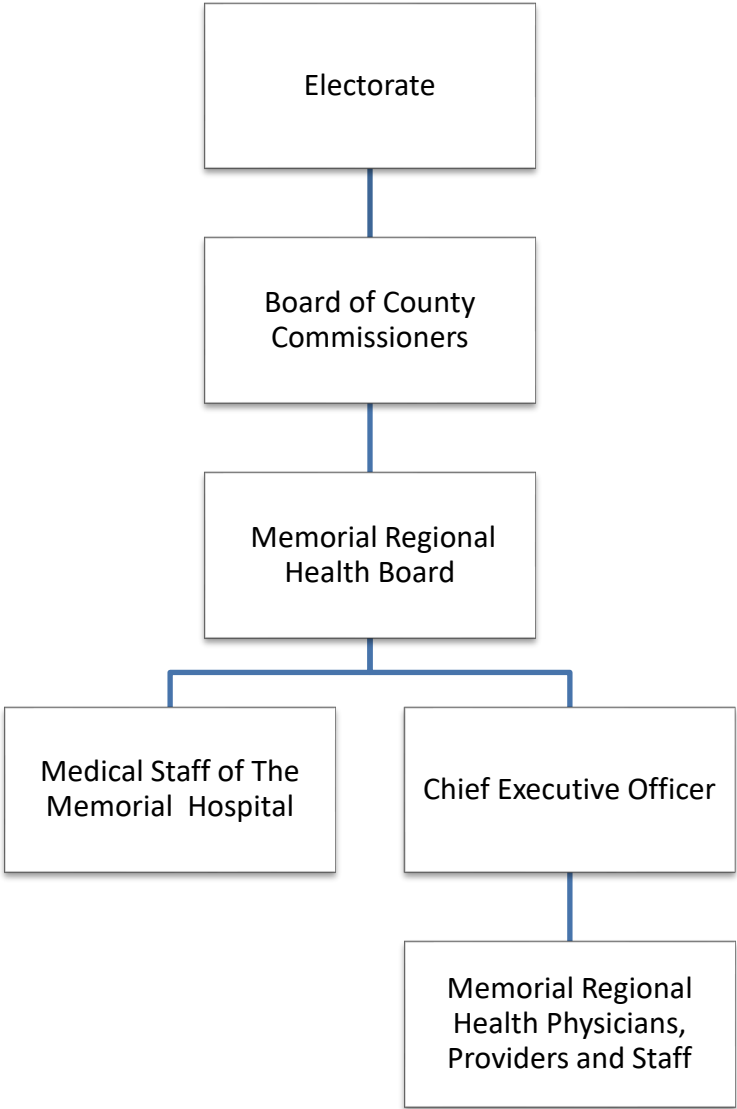
## **Purpose of Department:**

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

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

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

**The Memorial Regional Health Organizational Chart**



**The Memorial Hospital  
Fund Summary**

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



### The Memorial Hospital Revenues

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

### The Memorial Hospital Expenditures

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

# 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:**

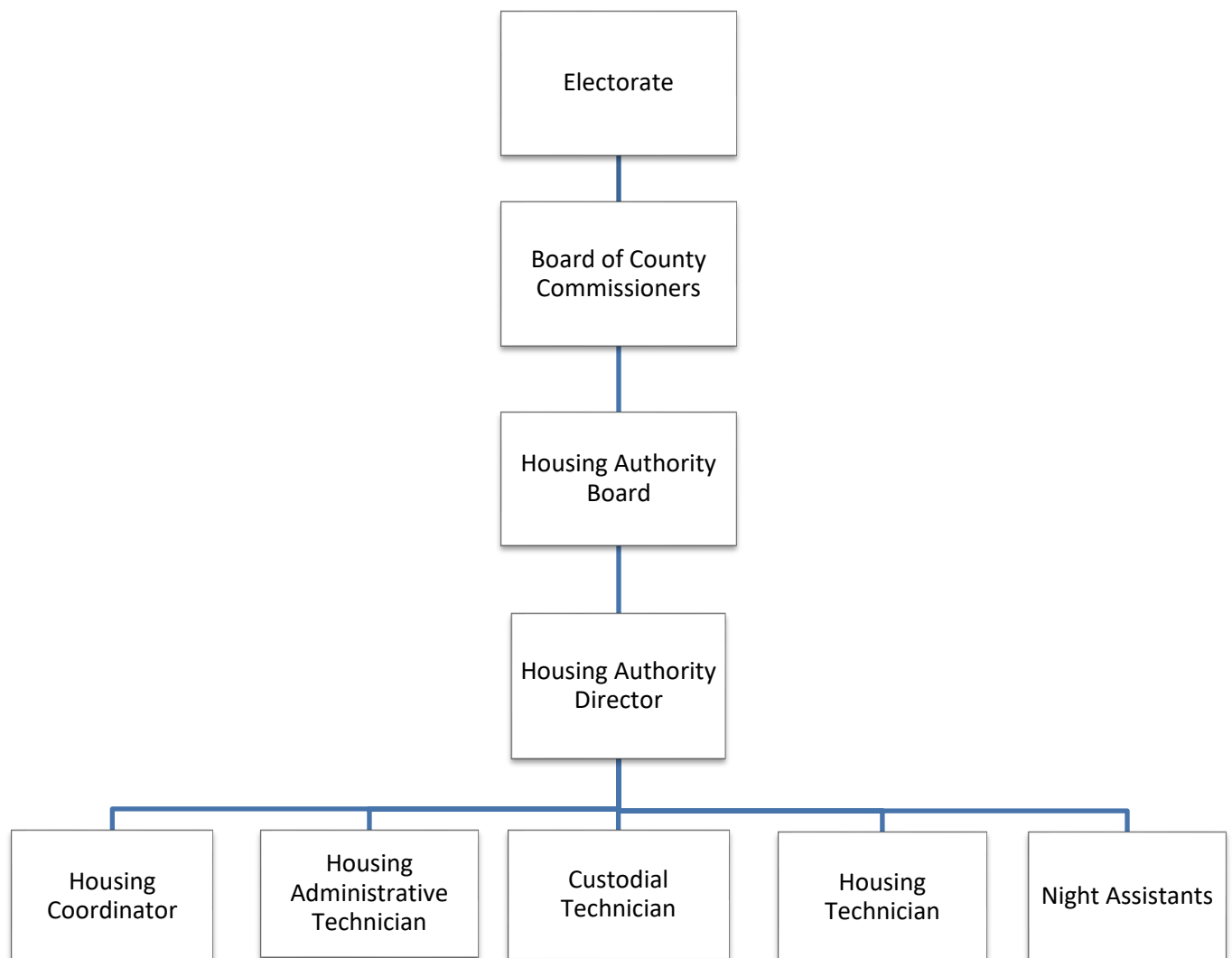
It is the mission of the Moffat County Housing Authority and its staff to provide a safe, clean, well-maintained, comfortable, and pleasant environment in which senior citizens may actively live while providing quick and conscientious response to tenant needs.

## **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        |
| <b>Total</b>                         | <b>4.33</b> |

### Housing Authority Organizational Chart



## Housing Authority Fund Summary

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

### Sunset Meadows I Revenues

| ORG                          | OBJ   | DESCRIPTION                   | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|------------------------------|-------|-------------------------------|----------------|----------------|----------------|------------------|----------------|
| 60500006                     | 43020 | FED CHFA TENANT ASST PAYMENTS | 250,933        | 286,516        | 269,853        | 269,853          | 287,712        |
| 60500006                     | 43406 | STATE EIAF GRANT              | 17,961         | 0              | 0              | 0                | 0              |
| <b>Intergovernmental:</b>    |       |                               | <b>268,894</b> | <b>286,516</b> | <b>269,853</b> | <b>269,853</b>   | <b>287,712</b> |
| 60500006                     | 44004 | TENANT RENT                   | 221,976        | 195,648        | 203,573        | 214,585          | 217,050        |
| 60500006                     | 44005 | VACANCIES                     | (32,511)       | (20,950)       | 0              | 0                | 0              |
| 60500006                     | 44006 | TENANT AIR CONDITIONER        | 2,423          | 2,340          | 2,500          | 2,388            | 2,500          |
| 60500006                     | 44007 | TENANT CABLE                  | 6,477          | 6,378          | 6,500          | 10,955           | 13,000         |
| <b>Charges for Services:</b> |       |                               | <b>198,364</b> | <b>183,416</b> | <b>212,573</b> | <b>227,927</b>   | <b>232,550</b> |
| 60500006                     | 45001 | MISCELLANEOUS                 | 11             | 2,799          | 100            | -                | 100            |
| 60500006                     | 45010 | UNCATEGORIZED INCOME          | 1,835          | 1,838          | 1,800          | 1,372            | 1,550          |
| 60500006                     | 46004 | REIMBURSEMENT                 | 2,431          | 1,633          | 1,200          | 7,057            | 1,200          |
| 60500006                     | 46013 | DAMAGE REIMBURSEMENT          | 884            | 2,017          | 250            | 1,803            | 250            |
| <b>Miscellaneous:</b>        |       |                               | <b>5,161</b>   | <b>8,286</b>   | <b>3,350</b>   | <b>10,232</b>    | <b>3,100</b>   |
| 60500006                     | 45025 | REPLACEMENT RESERVE           | 0              | 0              | 0              | 0                | 0              |
| 60500006                     | 47001 | INTEREST EARNED               | 7,922          | 8,103          | 350            | 2,174            | 2,500          |
| <b>Interest:</b>             |       |                               | <b>7,922</b>   | <b>8,103</b>   | <b>350</b>     | <b>2,174</b>     | <b>2,500</b>   |
| <b>Total Revenue</b>         |       |                               | <b>480,341</b> | <b>486,321</b> | <b>486,126</b> | <b>510,186</b>   | <b>525,862</b> |

### Sunset Meadows I Admin Expenditures

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

### Sunset Meadows I Utilities Expenditure

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

## Sunset Meadows I Operating & Maintenance Expenditures

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

## Sunset Meadows I Financial Expenditures

| ORG                            | OBJ   | DESCRIPTION                   | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|--------------------------------|-------|-------------------------------|----------------|----------------|----------------|------------------|----------------|
| 60564006                       | 57001 | CASH SURPLUS TO OWNER         | 2,017          | 31,671         | 4,000          | 4,000            | 11,000         |
| 60564006                       | 57002 | INCENTIVE PERFMORANCE FEE     | 12,935         | 13,634         | 13,000         | 13,000           | 15,000         |
| 60564006                       | 57003 | INT MORTGAGE RESTRUCTURE NOTE | 8,422          | 2,522          | 10,000         | 10,000           | 10,000         |
| 60564006                       | 57004 | INT ON CONTIGENT MORTGAGES    | 0              | 0              | 1,490          | -                | 1,490          |
| 60564006                       | 57007 | MORTGAGE PAYMENT              | 8,133          | 9,123          | 25,750         | 32,446           | 39,000         |
| 60564006                       | 57008 | SURPLUS/RESIDUAL RECEIPTS     | 0              | 0              | 18,500         | -                | 5,000          |
| 60564006                       | 58002 | DEPRECIATION                  | 63,115         | 61,510         | 50,313         | 50,313           | 65,000         |
| <b>Operating Expenditures:</b> |       |                               | <b>94,621</b>  | <b>118,459</b> | <b>123,053</b> | <b>109,759</b>   | <b>146,490</b> |
| <b>Expenditure Total:</b>      |       |                               | <b>94,621</b>  | <b>118,459</b> | <b>123,053</b> | <b>109,759</b>   | <b>146,490</b> |

## Sunset Meadows II Revenues

| ORG      | OBJ   | DESCRIPTION                   | 2023<br>Actual | 2024<br>Actual | 2025<br>Budget | 2025<br>Estimate | 2026<br>Budget |
|----------|-------|-------------------------------|----------------|----------------|----------------|------------------|----------------|
| 60500006 | 43020 | FED CHFA TENANT ASST PAYMENTS | 250,933        | 286,516        | 269,853        | 269,853          | 287,712        |
| 60500006 | 43406 | STATE EIAF GRANT              | 17,961         | 0              | 0              | 0                | 0              |
|          |       | <b>Intergovernmental:</b>     | <b>268,894</b> | <b>286,516</b> | <b>269,853</b> | <b>269,853</b>   | <b>287,712</b> |
| 60500006 | 44004 | TENANT RENT                   | 221,976        | 195,648        | 203,573        | 214,585          | 217,050        |
| 60500006 | 44005 | VACANCIES                     | (32,511)       | (20,950)       | 0              | 0                | 0              |
| 60500006 | 44006 | TENANT AIR CONDITIONER        | 2,423          | 2,340          | 2,500          | 2,388            | 2,500          |
| 60500006 | 44007 | TENANT CABLE                  | 6,477          | 6,378          | 6,500          | 10,955           | 13,000         |
|          |       | <b>Charges for Services:</b>  | <b>198,364</b> | <b>183,416</b> | <b>212,573</b> | <b>227,927</b>   | <b>232,550</b> |
| 60500006 | 45001 | MISCELLANEOUS                 | 11             | 2,799          | 100            | -                | 100            |
| 60500006 | 45010 | UNCATEGORIZED INCOME          | 1,835          | 1,838          | 1,800          | 1,372            | 1,550          |
| 60500006 | 46004 | REIMBURSEMENT                 | 2,431          | 1,633          | 1,200          | 7,057            | 1,200          |
| 60500006 | 46013 | DAMAGE REIMBURSEMENT          | 884            | 2,017          | 250            | 1,803            | 250            |
|          |       | <b>Miscellaneous:</b>         | <b>5,161</b>   | <b>8,286</b>   | <b>3,350</b>   | <b>10,232</b>    | <b>3,100</b>   |
| 60500006 | 45025 | REPLACEMENT RESERVE           | 0              | 0              | 0              | 0                | 0              |
| 60500006 | 47001 | INTEREST EARNED               | 7,922          | 8,103          | 350            | 2,174            | 2,500          |
|          |       | <b>Interest:</b>              | <b>7,922</b>   | <b>8,103</b>   | <b>350</b>     | <b>2,174</b>     | <b>2,500</b>   |
|          |       | <b>Total Revenue</b>          | <b>480,341</b> | <b>486,321</b> | <b>486,126</b> | <b>510,186</b>   | <b>525,862</b> |



### Sunset Meadows II Admin Expenditures

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

### Sunset Meadows II Utilities Expenditure

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

## Sunset Meadows II Operating & Maintenance Expenditures

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

## Sunset Meadows II Financial Expenditures

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



## Shadow Mountain Local Improvement District

Neil Binder, Development Services Director

Phone: 970-824-9160

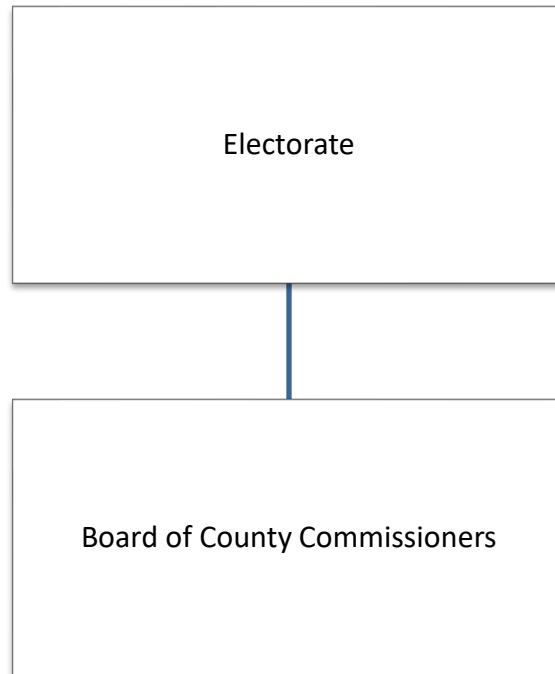
Email: [nbinder@moffatcounty.net](mailto:nbinder@moffatcounty.net)



### ***Purpose of Department:***

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

## **Shadow Mountain Local Improvement District Chart**



**Shadow Mountain Local Improvement District  
Fund Summary**

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

### Shadow Mountain Local Improvement District Revenues

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

### Shadow Mountain Local Improvement District Expenditures

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

## Appendix



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

**Budget Year 2026**

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

**1. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:**

**Description of Real Property Lease-Purchase(s):**

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

**Date of Lease-Purchase Agreement(s):**

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

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

**Description of Lease-Purchase Agreement(s):**

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

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

## MOFFAT COUNTY LEASE AGREEMENTS FOR THE YEAR 2025

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

## Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**GAAP- Generally Accepted Accounting Principles**

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

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

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

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

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

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

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

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

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

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

**PILT- Payment In Lieu of Taxes.**

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

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

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

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

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

**Strategy-** The approach or method for implementing policy.

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

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

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

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

**TANF-** Temporary Aid to Needy Families program.

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

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

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

**Resolutions**



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

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

**RESOLUTION 2025-121**  
**APPOINTMENT OF BUDGET OFFICER**

WHEREAS, the Board of County Commissioners of the County of Moffat and State of Colorado is required by Colorado Revised Statutes §29-1-104 to “designate or appoint a person to prepare the budget and submit the same to the governing body”.

WHEREAS, the Board of County Commissioners is appointing the Finance Director to prepare the 2026 budget and submit the same to the governing body.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Moffat County, Colorado, that Catherine Nielson, Finance Director, is appointed as the Budget Officer pursuant to §29-1-104, C.R.S., for the 2026 Budget.

ADOPTED this 9th day of December, 2025.

MOFFAT COUNTY BOARD OF COUNTY  
COMMISSIONERS

\_\_\_\_\_  
Melody Villard  
Chairman, Board of County Commissioners

STATE OF COLORADO     )  
                                      )§  
COUNTY OF MOFFAT     )

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

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

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



**Resolution 2025-122**

**Amending Resolution 2024-129**

**Distribution of Sales Tax**

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

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

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

Adopted this 9<sup>th</sup> day of December 2025

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Melody Villard  
Chairman, Board of County Commissioners

State of Colorado)  
                                  )§  
County of Moffat)

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

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

---

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

**RESOLUTION 2025-123**

**RESOLUTION TO ADOPT 2026 BUDGET**

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

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

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

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

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

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

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

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

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

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

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

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Melody Villard  
Chair, Board of County Commissioners

State of Colorado)  
                                  )§  
County of Moffat)

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

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

---

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

**RESOLUTION 2025-124**  
**RESOLUTION TO APPROPRIATE SUMS OF MONEY**

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

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

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

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

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

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

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

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

ADOPTED THIS 9<sup>TH</sup> DAY OF DECEMBER, A.D., 2025.

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Melody Villard  
Chair, Board of County Commissioners

State of Colorado)  
                                  )§  
County of Moffat)

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

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

---

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

**RESOLUTION 2025-125**  
**RESOLUTION TO SET MILL LEVIES**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

---

Melody Villard  
Chair, Board of County Commissioners

State of Colorado)  
                                  )§  
County of Moffat)

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

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

---

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



## BID TABULATION

|  |  |  |  |             |
|--|--|--|--|-------------|
| RFP Number: 202601                                   |  | Description: Arena Equipment for Moffat County Fairgrounds |  |             |
|  |  |  |  |             |
| Issue Date: 11/18/2025                               |  | Pre-Bid Meeting: NA  |  |             |
| Submission of Questions: 12/1/2025                   |  | Submission Date: 12/4/2025                                 |  |             |
| BOCC Award: 12/9/2025                                |  | Contract Time: 12/9/2025 to 6/30/2026                      |  |             |
| Vendor   |  | Anti Collusion   |  | Bid Amount  |
| Priestert  |  |  |  | \$50,186.20 |
| Wahlberg Texas Corp<br>Scott Strangstalien Priestert |  |  |  | \$55,565.00 |
| " "  |  |  |  |             |
| " " Powder River                                     |  |  |  | \$52,135.00 |
| Steve Regan Company Powder River                     |  |  |  | \$48,071.41 |