

RESOLUTION NO. 2021-30  
 March 30 2021  
 Supplemental Budget

**WHEREAS**, the Board of County Commissioners of the County of Moffat and State of Colorado have approved the 2021 Budget.

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

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

**NOW, THEREFORE BE IT RESOLVED** by the Board of County Commissioners of Moffat County, Colorado that the 2021 appropriations and budgets be supplemented as follows:

Account	Account Description	Debit	Credit
23000002-43436	E911 STATE GRANT		\$14495.69
23000002-54068	SPECIAL PROJECTS	\$14495.69	
23000002-43436	E911 STATE GRANT		\$9663.79
23000002-54068	SPECIAL PROJECTS	\$9663.79	
20500002-43012	FEDERAL VEST GRANT		\$3878.99
20500002-54037	MISC EQUIPMENT	\$3878.99	
20500002-46008	OVERTIME REIMBURSEMENT		\$500.00
20500002-50042	OVER TIME	\$500.00	
20500002-46004	REIMBURSEMENT		\$1250.00
20500002-54045	OPERATING SUPPLIES	\$1250.00	
20500002-46009	TRAINING REIMBURSEMENT		\$2700.00
20500002-54037	MISC EQUIPMENT	\$2700.00	
60500006-43406	STATE EIAF GRANT		\$32106.25
60563006-60018	INTERIOR BLDG IMPROVEMENT	\$32106.25	
430IMCV4-43016	FEDERAL PUBLIC HEALTH & ENVIRN		\$137078.00
430IMCV4-50025	FULL TIME SHARED WAGES	\$65000.00	
430IMCV4-50060	FRINGE BENEFITS	\$30000.00	
430IMCV4-50080	RETIREMENT	\$7578.00	

Account	Account Description	Debit	Credit
430IMCV4-54042	OFFICE SUPPLIES	\$5000.00	
430IMCV4-53002	ADVERTISING/LEGAL NOTICES	\$1000.00	
430IMCV4-53005	COMPUTER EXPENSE/SERVICES	\$10000.00	
430IMCV4-54045	OPERATING SUPPLIES	\$5000.00	
430IMCV4-53042	TELEPHONE	\$1000.00	
430IMCV4-53046	TRAVEL	\$1000.00	
430IMCV4-53009	DUES & MEETINGS	\$1500.00	
430IMCV4-54038	MISCELLANEOUS	\$10000.00	
430NACF4-43029	FEDERAL NACHHO FRONTIER		\$35000.00
430NACF4-50025	FULL TIME SHARED WAGES	\$22238.00	
430NACF4-50060	FRINGE BENEFITS	\$12762.00	
430VULN4-43028	FEDERAL- VULNERABLE POPULATION		\$60000.00
430VULN4-50025	FULL TIME SHARED WAGES	\$35000.00	
430VULN4-50060	FRINGE BENEFITS	\$19500.00	
430VULN4-50080	RETIREMENT	\$1000.00	
430VULN4-53002	ADVERTISING/LEGAL NOTICES	\$1000.00	
430VULN4-53009	DUES & MEETINGS	\$2500.00	
430VULN4-54038	MISCELLANEOUS	\$1000.00	
415SB944-43410	STATE SB94 MISCELLANEOUS		\$530.00
41500004-54042	OFFICE SUPPLIES	\$530.00	
11500001-44025	DEPARTMENT FEES		\$405.81
11500001-54049	POSTAGE	\$405.81	
11500001-43415	STATE ELEC RECORD TECH BOARD		\$35343.40
11500001-56002	ELEC REC TECH BOARD GRANT	\$35343.40	
20500002-46009	TRAINING REIMBURSEMENT		\$6103.75
20500002-53056	EMPLOYEE EDUCATION	\$6103.75	

Account	Account Description	Debit	Credit
20500002-43413	STATE FOREST SERVICE GRANT		\$5555.00
20500002-53049	USFS CONTRACT	\$5555.00	
23500002-43013	FEDERAL JBBS & MAT GRANT		\$2616.26
23500002-51016	MENTAL HEALTH SERVICES	\$600.00	
23500002-51018	OTHER PROFESSIONAL SERVICES	\$1624.88	
23500002-53056	EMPLOYEE EDUCATION	\$341.38	
23500002-54045	OPERATING SUPPLIES	\$50.00	
23500002-43013	FEDERAL JBBS & MAT GRANT		\$824.01
23500002-53056	EMPLOYEE EDUCATION	\$221.69	
23500002-51018	OTHER PROFESSIONAL SERVICES	\$602.32	
23500002-43013	FEDERAL JBBS & MAT GRANT		\$6381.60
23500002-51018	OTHER PROFESSIONAL SERVICES	\$6212.84	
23500002-53056	EMPLOYEE EDUCATION	\$168.76	
23500002-43013	FEDERAL JBBS & MAT GRANT		\$10849.98
23500002-51016	MENTAL HEALTH SERVICES	\$400.00	
23500002-51018	OTHER PROFESSIONAL SERVICES	\$1219.96	
23500002-54045	OPERATING SUPPLIES	\$589.40	
23500002-56003	JAIL BASED BEHAVIORAL SERVICES	\$8640.62	
23500002-43013	FEDERAL JBBS & MAT GRANT		\$3934.21
23500002-51016	MENTAL HEALTH SERVICES	\$600.00	
23500002-51018	OTHER PROFESSIONAL SERVICES	\$1170.78	
23500002-54045	OPERATING SUPPLIES	\$575.40	
23500002-56003	JAIL BASED BEHAVIORAL SERVICES	\$1588.03	
15000001-53018	INSURANCE		\$160110.00
17500001-53018	INSURANCE	\$160110.00	
17500001-54013	CONTINGENCY		\$2000.00



Account	Account Description	Debit	Credit
42000004-51028	MEDICAL DIRECTOR	\$2000.00	
31000003-60004	CAPITAL IMPROVEMENTS		\$3500.00
31000003-54038	MISCELLANEOUS	\$3500.00	
17500001-54013	CONTINGENCY		\$27360.00
17500001-53018	INSURANCE	\$27360.00	
30500003-60011	EQUIPMENT MISCELLANEOUS		\$5000.00
32000003-60011	EQUIPMENT MISCELLANEOUS		\$14580.00
30000003-60033	PUB SAFETY CENTER BUILDINGS	\$19580.00	
34500003-60021	LOUDY SIMPSON		\$37500.00
34500003-60033	PUB SAFETY CENTER BUILDINGS	\$37500.00	
34500003-60033	PUB SAFETY CENTER BUILDINGS	\$35000.00	
34500003-60036	CEMETERY		\$35000.00
52100005-50054	JUDGES	\$2500.00	
52100005-54005	AWARDS & RIBBONS	\$4000.00	
52100005-53002	ADVERTISING/LEGAL NOTICES	\$5000.00	
52100005-54038	MISCELLANEOUS	\$2000.00	
52100005-54025	FAIR QUEEN EXPENSE	\$1291.00	
52100005-54044	OPEN HORSE SHOW	\$2500.00	
52100005-51026	ENTERTAINMENT	\$50000.00	
52100005-54045	OPERATING SUPPLIES	\$39695.00	
52100005-60004	CAPITAL IMPROVEMENTS	\$4000.00	
175CARE1-55202	PUBLIC HEALTH EXPENSE	\$32447.65	
51500005-52032	PARK	\$51451.85	
51500005-52047	WOMEN'S CLUB	\$11069.14	
40000004-54037	MISC EQUIPMENT	\$12931.02	
40500004-54037	MISC EQUIPMENT	\$24953.74	
51000005-54038	MISCELLANEOUS	\$3010.00	

<b>Account</b>	<b>Account Description</b>	<b>Debit</b>	<b>Credit</b>
20500002-53056	EMPLOYEE EDUCATION	\$44000.00	
20500002-53049	USFS CONTRACT	\$6293.00	
30000003-60033	PUB SAFETY CENTER BUILDINGS	\$1175000.00	

Donald Broom

Donald Broom  
Chair, Board of County Commissioners

STATE OF COLORADO)

) ss

COUNTY OF MOFFAT )

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

WITNESS, my hand and seal this day of March 30 2021.

Erin Miller

Clerk and Ex-officio to  
County Commissioners, Moffat County  
State of Colorado; Tammy Raschke



**Justifications**  
**March 2021 Supplemental**  
**Resolution 2021-30**

**CLERK & RECORDER (115)**

1. The Clerk & Recorder requests to utilize \$405.81 of unexpected revenue in refunded postage revenue to be used towards postage expense in 2021.

**No Change to Contingency**

2. The Clerk & Recorder requests to utilize \$35,343.40 of unexpected revenue in Electronic Recording Technology Board Grant to be used towards hardware, web hosting access storage, and additional documents and redacting.

**No Change to Contingency**

**OTHER ADMIN (175)**

1. The Finance Department requests to rollover \$32,447.65 of CARES Act Public Health unused grant expense toward UV Air Purifiers ordered in 2020 but not installed until 2021.

**No Change to Contingency**

2. The Finance Department requests to transfer \$160,110.00 from Human Resource Insurance to Other Admin Insurance for 2021 Commercial, Auto & personal property (CAPP) insurance.

**No Change to Contingency**

3. The Finance Department requests to transfer \$2,000.00 from Contingency fund towards Medical Director expenses not previously budgeted for in 2021.

**Change to contingency \$2,000.00**

4. The Finance Department requests to transfer \$27,360.00 out of Contingency due to unexpected increase in CAPP insurance, not previously known during 2021 budget process to Insurance.

**Change to contingency \$27,360.00**

5. The Finance Department requests to transfer \$37,500.00 in Loudy Simpson Capital projects and \$35,000.00 in Cemetery Capital Projects to the Public Safety Center Buildings towards payoff of Safety Center 2014 & 2015 certificates of Participation Bonds. These projects will be updated in 2022 budget Capital improvements Plan.

**No Change to Contingency**

6. The Finance Department requests to transfer \$5,000.00 from Weed and Pest Miscellaneous Equipment and \$14,580.00 from Parks and Recreation Miscellaneous Equipment towards payoff of Safety Center 2014 & 2015 certificates of Participation Bonds. This equipment will be updated in 2022 budget Capital improvements Plan.

**No Change to Contingency**



7. Per County Financial & Capital Improvement Policies, budget savings are available for capital expenditures. Requesting to increase spending authority of \$1,175,000 from 2020 budgetary savings towards payoff of the Safety Center 2014 & 2015 certificates of Participation Bonds.  
**No Change to Contingency**

## **SHERIFF (205)**

1. The Sheriff's Office requests to rollover \$44,000.00 of unspent Employee Education funds to be used for the educational and equipment purposes in 2021.  
**No Change in Contingency**
2. The Sheriff's office requests \$2,700.00 of unexpected revenue from training Reimbursement from Colowyo Patrol done by Deputies to be used towards equipment repairs and purchases.  
**No Change to Contingency**
3. The Sheriff's office requests \$5,555.00 of unexpected revenue from State Forest Service grant to be used towards equipment purchasing or training.  
**No Change in Contingency**
4. The Sheriff's office requests \$6,103.75 of unexpected revenue from The Craig Police Department reimbursement of upgrade to the interview room to be used for supplementing the cost of the interview room upgrade.  
**No Change in Contingency**
5. The Sheriff's office requests \$500.00 of unexpected revenue from LEAF DUI grant for DUI enforcement done by Deputies to be used for covering Sherriff overtime.  
**No Change in Contingency**
6. The Sheriff's office requests \$3,878.99 of unexpected revenue from a Federal Vest Grant to be used towards Miscellanies Equipment Purchase.  
**No Change to Contingency**
7. The Sheriff's office requests \$9,663.79 of unexpected revenue from E911 State Grant to be used towards E911 Special Projects.  
**No Change to Contingency**
8. The Sheriff's office requests \$14,495.69 of unexpected revenue from E911 State Grant to be used towards E911 upgrades.  
**No Change to Contingency**
9. The Sherriff's office requests \$1,250.00 of unexpected revenue from the sale of a towed vehicle to be used for covering the operating expenses incurred for towed vehicle.  
**No Change to Contingency**
10. The Sheriff's office requests to rollover \$6,293.00 of unspent funds from Forest Patrol and Colowyo Patrol done by Deputies to be used towards equipment purchasing and training done in 2021.  
**No Change in Contingency**



## **JAIL (235)**

1. The Jail requests \$2,616.26 of unexpected revenue from JBBS & MAT Grant for reimbursing a portion of expenses related to mental health and addition services required in the jail. A portion will also cover a Deputy's salary.  
**No Change to Contingency**
2. The Jail requests \$824.01 of unexpected revenue from JBBS & MAT Grant for reimbursing expenses to be used towards covering related Mental health and addiction services required in the jail.  
**No Change in Contingency**
3. The Jail requests \$6,381.60 of unexpected revenue from JBBS & MAT Grant for reimbursing a portion of expenses spent related to mental health and addition services required in the jail. A portion will also cover a Deputy's salary.  
**No Change to Contingency**
4. The Jail requests \$10,849.98 of unexpected revenue from JBBS & MAT Grant, a new state grant to be used towards covering Mental health and addiction services required in the jail.  
**No Change in Contingency**
5. The Jail requests \$3,934.21 of unexpected revenue from JBBS & MAT Grant for reimbursing a portion of expenses related to mental health and addition services required in the jail. A portion will also cover a Deputy's salary.  
**No Change to Contingency**

## **FAIRGROUNDS (310)**

1. Change in accounting systems caused improvements to be in a capital expense, Fairgrounds is requesting to transfer \$3,500.00 of capital funds to an operating expense of miscellaneous for those items.  
**No Change to Contingency**

## **MAYBELL AMBULANCE (400)**

1. Maybell Ambulance requests to rollover \$12,931.02 from previous years unspent funds to Miscellaneous Equipment to be used for future equipment expense.  
**No Change to Contingency**

## **MAYBELL FIRE (405)**

1. Maybell Fire request to rollover \$24,953.74 from previous years unspent funds for Miscellaneous Equipment to be used for future equipment expense.  
**No Change to Contingency**

## **YOUTH SERVICES (415)**

1. Youth Services requests \$530.00 of unexpected revenue from the State SB-94 (CYDC) Misc. Revenue to be put into office supplies to help offset costs of computer monitors for new employees.  
**No Change to Contingency**

## **PUBLIC HEALTH (430)**

1. Public Health Department requests \$35,000.00 of unexpected revenue from National Assoc. of County & City Officials (NACCHO) Grant to be utilized for the following:

Full Time Shared Wages	\$22,238.00
Fringe Benefits	\$12,762.00
  
2. Public Health Department requests \$60,000.00 of unexpected revenue from Vulnerable populations Grant to be utilized for the following:

Full Time Shared Wages	\$35,000.00
Fringe Benefits	\$19,500.00
Retirement	\$1,000.00
Advertising/Legal Notices	\$1,000.00
Dues/Meeting	\$2,500.00
Miscellaneous	\$1,000.00
  
3. Public Health Department requests \$137,078.00 of unexpected revenue from Immunizations COVID19 OEPR-COVID Grant to be utilized for the following in support of the COVID19 Pandemic:

Full Time Shared Wages	\$65,000.00
Fringe Benefits	\$30,000.00
Retirement	\$7,578.00
Advertising/Legal Notices	\$1,000.00
Computer Expenses	\$10,000.00
Operating Supplies	\$5,000.00
Telephone	\$1,000.00
Dues/Meeting	\$1,500.00
Miscellaneous	\$10,000.00

## **HAMILTON (510)**

1. Hamilton requests to rollover \$3,010.00 of unspent funds from Miscellaneous funds to be used towards repairs as needed in 2021.  
**No Change in Contingency**

## MAYBELL (515)

1. Maybell Park requests to rollover \$51,451.85 from unspent revenue and funds to be used towards projects in 2021.

**No Change in Contingency**

2. Maybell Women's Club requests to rollover \$11,069.14 from unspent revenue and funds to be used towards projects in 2020.

**No Change in Contingency**

## MOFFAT COUNTY FAIR (521)

1. The Moffat County Fair requests to rollover \$110,986.00 from Improvements to following accounts for the County Fair:

**No Change to Contingency**

Judges	2,500.00
Awards	4,000.00
Ad/Legal notices	5,000.00
Miscellaneous	2,000.00
Queens	1,291.00
Open Horse Show	2,500.00
Entertainment	50,000.00
Operating	39,695.00
Improvements	4,000.00
	<b>110,986.00</b>

## SUNSET MEADOWS II (605)

1. The Housing Authority for Sunset Meadows II requests to utilize \$32,106.25 of unexpected revenue from State Energy Impact Grant towards Interior Improvement for the carpet replacement budgeted in 2020 but put on hold until 2021 due to COVID19.



<b>Budget supplemental requests by category:</b>	
<b>Unexpected Revenue</b>	<b>\$369,216.74</b>
<b>Transfers</b>	<b>\$285,050.00</b>
<b>Increase Spending Authority</b>	<b>\$1,175,000.00</b>
<b>Rollovers</b>	<b>\$297,142.40</b>
<b>Downward Supplemental</b>	<b>\$</b>
<b>Contingency</b>	<b>\$29,360.00</b>
<b>Total Adjustments</b>	<b>\$1,864,919.74</b>

<b>Contingency Account History</b>	
<b>Balance as of January 1, 2021</b>	<b>\$625,000.00</b>
<b>March Supplemental</b>	<b>\$29,360.00</b>
<b>Balance as of March 30,2021</b>	<b>\$595,640.00</b>

<b>Emergency Reserve Account History</b>	
<b>Balance as of January 1, 2021</b>	<b>\$1,069,836.00</b>
<b>Balance as of March 30, 2021</b>	<b>\$1069,836.00</b>