

TOWN OF MOFFAT, COLORADO
RESOLUTION 2025 - 14

A RESOLUTION AMENDING THE 2025 ANNUAL BUDGET

WHEREAS, the Board of Trustees of the Town of Moffat, Colorado, adopted the 2025 Annual Budget in accordance with Colorado Revised Statutes, Title 29, Article 1, Part 1; and

WHEREAS, the original budget appropriated the amount of **\$5,040** for Board Compensation under the General Fund; and

WHEREAS, it has been determined that the compensation for the Board of Trustees should have been paid since May 2024 and that as such, backpay and board compensation for the remainder of 2025 is owed; and

WHEREAS, the Town finds it necessary to amend the budget and increase the total appropriation for Board Compensation to **\$37,380** for fiscal year 2025; and

WHEREAS, due to decreased spending in other areas in the General Fund there are funds available in the General Fund to accommodate this increase without adversely affecting other operations or reserves; and

WHEREAS, the original budget appropriated the amount of **\$39,000** for Road Maintenance under the HUTF Fund; and

WHEREAS, the board expended HUTF Funds to develop roads in town which subsequently drew out of the HUTF Reserves; and

WHEREAS, the Town finds it necessary to amend the budget and increase the total appropriation for Road Maintenance to **\$60,000** for fiscal year 2025; and

WHEREAS, funds are available within the HUTF Fund reserves to accommodate this increase without adversely affecting other operations; and

WHEREAS, the original budget appropriated the amount of **\$1,120.00** for CTF Fund expenses in 2025, which included **\$500** for Park Maintenance and **\$620** for Park Lights; and

WHEREAS, the town expended **\$351.41** on Park Maintenance, is projected to spend **\$740.00** on Park Lights, and spent **\$105.38** on Park Supplies; and

WHEREAS, the Town finds it necessary to amend the budget and increase the total appropriation for the CTF Fund expenses to **\$1,345.38** for fiscal year 2025; and

WHEREAS, funds are available within the CTF Fund reserves to accommodate this increase without adversely affecting other operations; and

WHEREAS, there was an addition error in General Fund income and **\$2000** in projected Liquor License revenue was not included in the General Fund total projected revenue for 2025; and

WHEREAS, the town finds it necessary to increase the projected General Fund revenue to **\$317,802.02**.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF MOFFAT, COLORADO THAT:

1. The 2025 Annual Budget is hereby amended to increase the **Board Compensation** line item under the **General Fund** account from **\$5,040.00 to \$37,380.00**.
2. The total appropriation for the **General Fund** account in 2025 **shall be increased from \$271,776.20 to \$304,116.20**.
3. The 2025 Annual Budget is hereby amended to increase the **Road Maintenance** line item under the **HUTF** account from **\$39,000 to \$60,000**.
4. The total appropriation for the **HUTF** account in 2025 **shall be increased from \$44,700 to \$65,700.00**.
5. The 2025 Annual Budget is hereby amended to increase the **Park Supplies** line item under the **CTF Fund** account from **\$0 to \$105.38**.
6. The 2025 Annual Budget is hereby amended to increase the **Park Power** line item under the **CTF Fund** account from **\$610.00 to \$740.00**.
7. The total appropriation for the **CTF Fund** account shall be increased from **\$1,120.00 to \$1,345.38**.
8. The 2025 Annual Budget is hereby amended to include the **\$2000 Liquor License** projected revenue line item in the total **General Fund** projected revenue.
9. The 2025 Annual Budget is hereby amended to increase the **General Fund** projected revenue from **\$315,802.02 to \$317,802.02**.
10. The Town Clerk is directed to file this resolution and the amended budget with the Colorado Department of Local Affairs, Division of Local Government, as required by law.

RESOLVED, APPROVED, AND ADOPTED this 10th day of December, 2025, by the Board of Trustees of the Town of Moffat, Colorado.

TOWN OF MOFFAT, COLORADO

By: 
Mayor,

ATTEST:

A handwritten signature in blue ink, consisting of a large loop followed by several horizontal strokes, positioned above a horizontal line.

Town Clerk,

AMENDED						
Town of Moffat		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget
Income						
CTF						
Distribution		\$ 1,300.00	\$ 1,518.58	\$ 1,600.00	\$ 1,200.00	\$ 1,200.00
Grants		\$ 70,000.00	\$ -	\$ -	\$ -	\$ -
Interest		\$ 3.00	\$ 2.96	\$ 3.00	\$ 3.00	\$ 3.00
Spend down excess balance		\$ -	\$ -	\$ 2,197.00	\$ -	\$ -
Total CTF Income		\$71,303.00	\$1,521.54	\$3,800.00	\$1,203.00	\$1,203.00
Excise Tax Income						
Excise Taxes		\$ 50,000.00	\$ 26,758.56	\$ -	\$ 11,000.00	\$ -
Interest		\$ -	\$ 185.64	\$ 185.00	\$ 140.00	\$ 60.00
Reserves		\$ -	\$ -	\$ 19,815.00	\$ -	\$ -
Total Excise Tax Income		\$50,000.00	\$26,944.20	\$20,000.00	\$11,140.00	\$60.00
General Fund Income						
Property Taxes		\$ 30,000.00	\$ 39,536.77	\$ 47,500.00	\$ 56,574.00	\$ 49,229.02
Severance Tax		\$ 8,000.00	\$ -	\$ -	\$ -	\$ -
Sales Tax		\$ 150,000.00	\$ 130,068.40	\$ 135,000.00	\$ 114,639.00	\$ 114,639.00
MJ Sales Tax		\$ -	\$ 11,436.64	\$ 15,000.00	\$ 6,730.00	\$ 5,000.00
Bag Fee		\$ -	\$ 247.68	\$ 300.00	\$ 753.00	\$ 750.00
Cig Tax		\$ -	\$ 571.51	\$ 300.00	\$ 384.00	\$ 384.00
Subdivision		\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
Franchise Tax - Xcel Energy		\$ 3,550.00	\$ 1,841.21	\$ 2,000.00	\$ 3,948.00	\$ 4,000.00
Misc. State Distribution		\$ -	\$ -	\$ -	\$ 854.93	\$ -
Mineral Lease		\$ 35,000.00	\$ -	\$ -	\$ -	\$ -
DOR Collections		\$ 17,000.00	\$ 0.19	\$ -	\$ -	\$ -
Total		\$244,550.00	\$183,702.40	\$200,100.00	\$183,882.93	\$174,002.02
License and Permit Income (Non-MRB)						
Liquor Licenses		\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
Business Licenses		\$ -	\$ 350.00	\$ 350.00	\$ 400.00	\$ 400.00
Building Permits (Residential)		\$ -	\$ 280.00	\$ -	\$ 50.00	\$ -
Building Permits (Commercial)		\$ -	\$ 150.00	\$ 150.00	\$ 650.00	\$ 600.00
Total		\$0.00	\$780.00	\$500.00	\$1,100.00	\$3,000.00
License and Permit Income (RMB)						
Business Licenses		\$ 150,000.00	\$ 31,250.00	\$ 95,800.00	\$ 68,000.00	\$ 35,000.00
License Fee (Replace Excise Tax)		\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
Change of Location		\$ -	\$ -	\$ -	\$ -	\$ -
MJ Tier Up		\$ -	\$ -	\$ -	\$ -	\$ -
Change of Trade Name		\$ -	\$ -	\$ -	\$ -	\$ -
Change of Ownership		\$ -	\$ -	\$ -	\$ 100.00	\$ 800.00
Building Permits		\$ 100,000.00	\$ 750.00	\$ 2,100.00	\$ -	\$ -
Modification of Premises		\$ -	\$ -	\$ -	\$ 200.00	\$ 800.00
Penalties		\$ 1,000.00	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00
Total		\$251,000.00	\$32,000.00	\$97,900.00	\$72,300.00	\$140,600.00
Violations and Fees						
Court Costs		\$ -	\$ -	\$ -	\$ -	\$ -
Violations		\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
Other Fees		\$ -	\$ -	\$ -	\$ -	\$ -
Total		\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Misc. Income						
Annexation		\$ -	\$ -	\$ -	\$ -	\$ -
Community Center Rental		\$ 100.00	\$ 200.00	\$ 200.00	\$ -	\$ -
Deferred Income		\$ -	\$ -	\$ -	\$ -	\$ -
Donations		\$ 500.00	\$ -	\$ -	\$ -	\$ -
Grant (DOLA)		\$ -	\$ -	\$ -	\$ -	\$ -
Grant (Grow Dome)		\$ -	\$ -	\$ -	\$ -	\$ -
Grant (Other)		\$ 100,000.00	\$ -	\$ -	\$ -	\$ -
CD Interest		\$ 25.00	\$ 152.24	\$ -	\$ 214.40	\$ -
Insurance Claim Payment		\$ -	\$ -	\$ -	\$ 18,633.00	\$ -
Refund Received		\$ -	\$ -	\$ -	\$ 1,240.87	\$ -
Interest (GF Acct. & Debit Card)		\$ 113.00	\$ 762.62	\$ 700.00	\$ 260.00	\$ 200.00
Uncategorized Income		\$ -	\$ 50,096.90	\$ -	\$ -	\$ -
Reserves (CD+bal shortfall)		\$ -	\$ -	\$ 71,254.43	\$ 31,083.47	\$ -
Total		\$100,738.00	\$51,211.76	\$72,154.43	\$51,431.74	\$200.00
Total General Fund Income		\$597,288.00	\$267,694.16	\$370,654.43	\$308,714.67	\$317,802.02
Capital Improvement Fund Income						
Interest		\$ -	\$ -	\$ -	\$ 0.32	\$ 0.32
Total Capital Improvement Fund Income					\$0.32	\$0.32
Highway User Tax Fund Income						
Distribution		\$ 20,000.00	\$ 19,904.49	\$ 22,806.78	\$ 21,412.80	\$ 21,000.00
Grants		\$ -	\$ -	\$ -	\$ -	\$ -
Interest		\$ -	\$ -	\$ -	\$ 87.00	\$ 14.00
Transfer From (Excise)		\$ -	\$ -	\$ -	\$ -	\$ -
Reserves		\$ -	\$ -	\$ -	\$ 15,576.52	\$ -
Misc.		\$ 50,000.00	\$ 50,000.00	\$ 15,506.47	\$ -	\$ -
Total HUTF Income		\$70,000.00	\$69,904.49	\$38,313.25	\$37,076.32	\$21,014.00
Water Income						
Reserves		\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -
Transfers (From Excise)		\$ -	\$ -	\$ 32,055.00	\$ -	\$ 55,000.00
Fire Protection Fees		\$ -	\$ -	\$ -	\$ -	\$ -
Grants		\$ 60,000.00	\$ -	\$ 12,500.00	\$ 12,500.00	\$ 10,000.00
Interest		\$ -	\$ 19.60	\$ 20.00	\$ 14.00	\$ 14.00
Late Charges		\$ -	\$ -	\$ 25.00	\$ -	\$ -
Misc.		\$ 50,000.00	\$ 100,000.00	\$ -	\$ -	\$ -
Sales, Bulk water		\$ -	\$ -	\$ -	\$ -	\$ -
Sales, Monthly water		\$ -	\$ -	\$ 400.00	\$ 80.00	\$ 960.00
Tap Fees		\$ -	\$ -	\$ -	\$ -	\$ -
Utility Lease Payments		\$ 5,040.00	\$ -	\$ -	\$ 8,400.00	\$ -
Total Water Income		\$115,040.00	\$100,019.60	\$65,000.00	\$40,994.00	\$65,974.00
Total Income		\$903,631.00	\$466,083.99	\$497,767.68	\$399,128.31	\$406,053.34
Expense						
CTF Park Expenses						
Groundskeeper		\$ 2,923.00	\$ -	\$ 2,000.00	\$ -	\$ -

Supplies	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 105.38	
Park Maintenance	\$ 1,200.00	\$ 1,572.24	\$ 1,200.00	\$ 581.84	\$ 500.00	
Lights Xcel 0522-8		\$ 569.02	\$ 600.00	\$ 610.00	\$ 740.00	
Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	
Total CTF Park Expenses	\$5,123.00	\$2,141.26	\$3,800.00	\$1,191.84	\$1,345.38	
Excise Tax Expense						
Road Improvements (Transfers)	\$ 50,000.00	\$ 32,000.00	\$ -	\$ -		
Water Improvements (Transfers)	\$ 50,000.00	\$ 50,000.00	\$ 20,000.00	\$ 20,000.00	\$ 55,000.00	
Reserves						
Bank Charges	\$ -	\$ -	\$ -	\$ -	\$ -	
Public Safety	\$ -	\$ -	\$ -	\$ 11,844.00	\$ -	paid by GF but excise paid back GF; GF will pay in 2025
Total Excise Tax Expense	\$100,000.00	\$82,000.00	\$20,000.00	\$31,844.00	\$55,000.00	
General Fund Expense						
Accounting	\$ 1,500.00	\$ -	\$ -	\$ 950.00	\$ -	
ADA Website Compliance					\$ 10,000.00	
Administration	\$ 1,500.00	\$ 8,242.35	\$ 10,000.00	\$ 8,700.00	\$ 6,250.00	W2 & 1099 Development, codification, filing w/ county
Advertising/Publications	\$ 3,000.00	\$ 2,645.85	\$ 3,000.00	\$ 2,100.00	\$ 700.00	
Bank Charges	\$ -	\$ 205.00	\$ 300.00	\$ 100.00	\$ 75.00	
Bookkeeper		\$ -	\$ 15,000.00	\$ 18,500.00	\$ 14,500.00	
Chair Lift	\$ 2,500.00	\$ 1,857.00	\$ 2,000.00	\$ -	\$ -	Moved to TH Maint.
Contract Labor				\$ 2,500.00	\$ 1,100.00	
MJ Compliance	\$ 84,000.00	\$ 62,775.00	\$ 51,400.00	\$ 31,090.41	\$ -	
Community Activities	\$ 2,500.00	\$ -	\$ -	\$ 133.00	\$ 1,000.00	Public water meeting
Community Clean Up	\$ 10,000.00	\$ 14,935.00	\$ 3,000.00	\$ -	\$ -	
CMCA	\$ 155.00	\$ 137.08	\$ 155.00	\$ -	\$ -	Moved to memberships and dues
CML	\$ 241.00	\$ -	\$ 274.00	\$ -	\$ -	Moved to memberships and dues
CIRSA (P/C)	\$ 4,000.00	\$ 4,008.00	\$ 3,802.53	\$ 3,802.53	\$ -	
CIRSA (L)	\$ 5,235.00	\$ 307.00	\$ 400.00	\$ -	\$ -	
CIRSA (W/C)	\$ 1,325.00	\$ 1,392.00	\$ 1,495.00	\$ 1,534.00	\$ -	
Disaster Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	
CIRSA Premiums					\$ 5,431.20	
CIRSA Deductible				\$ 2,000.00	\$ 1,000.00	
Donations	\$ 2,500.00	\$ -	\$ -	\$ 200.00	\$ 400.00	
Dues / Subscriptions						
Education/Training	\$ 3,000.00	\$ -	\$ 2,000.00	\$ 1,200.00	\$ 3,000.00	Civic Plus; train a new mayor and staff
Board Compensation	\$ 35,280.00	\$ 33,180.00	\$ 35,280.00	\$ 13,020.00	\$ 37,380.00	eliminate candidate; mayor only
Election	\$ -	\$ -	\$ 2,000.00	\$ 2,915.48	\$ 2,000.00	2023 coordinated elction, April 2026 Election
Filing Fees	\$ 1,000.00	\$ 348.81	\$ 2,000.00			Moved to administration
Grant Administration	\$ -	\$ -	\$ -	\$ -	\$ -	
Grant Writing	\$ -	\$ -	\$ -	\$ -	\$ -	
Grounds Keeper		\$ 3,836.25	\$ 4,000.00	\$ -	\$ 4,000.00	
Legal	\$ 70,000.00	\$ 61,286.40	\$ 90,000.00	\$ 92,000.00	\$ 78,000.00	
Mileage	\$ 500.00	\$ 2,636.63	\$ 1,000.00	\$ 150.00	\$ 300.00	
Refund given				\$ 900.00		
Sag Cty. Sheriff	\$ 5,500.00	\$ 6,150.00	\$ 6,000.00	\$ -	\$ 12,000.00	2024 out of excise
Staff/Payroll	\$ 115,650.00	\$ 90,104.96	\$ 116,748.00	\$ 134,000.00	\$ 105,000.00	
Software Subscriptions	\$ 10,000.00	\$ 5,290.43	\$ 1,000.00	\$ 2,000.00	\$ 3,600.00	
Town Hall Cleaning				\$ 900.00	\$ 900.00	
Memberships and Dues (SLVCOG, CML, CMCA, etc)				\$ 1,535.38	\$ 1,600.00	
Maintenance (Town Hall)	\$ 2,000.00	\$ 9,745.00	\$ 8,000.00	\$ 5,443.55	\$ 2,500.00	
Office Supplies				\$ 7,000.00	\$ 5,000.00	
Postage and Shipping				\$ 700.00	\$ 500.00	
Public Safety						
Utilities (Electric)	\$ 3,000.00	\$ 4,793.71	\$ 5,000.00	\$ 3,990.00	\$ 4,000.00	
Utilities (Phone/Internet)	\$ 1,800.00	\$ 1,751.76	\$ 1,800.00	\$ 1,700.00	\$ 1,700.00	
Utilities (Propane)	\$ 5,000.00	\$ 3,234.17	\$ 4,000.00	\$ 1,514.02	\$ 1,700.00	
Waste Removal	\$ 240.00	\$ 841.81	\$ 1,000.00	\$ 1,530.00	\$ 480.00	
Total General Fund Expense	\$371,426.00	\$319,704.21	\$370,654.53	\$342,108.37	\$304,116.20	
Capital Improvement Fund Expense						
Capital Improvement Fund Expense				\$0.00	\$0.00	
Bank Fee				\$5.00	\$0.00	
Total Capital Improvement Fund Expense				\$5.00	\$0.00	
Highway Users Tax Expenses						
Maintenance	\$ 12,000.00	\$ 11,237.19	\$ 13,684.07	\$ 12,000.00	\$ 60,000.00	
Repairs/Improvements	\$ 50,000.00	\$ 24,066.00	\$ -	\$ 1,780.00		repairs and improvements going to maintenance in 2025
Lights	\$ 4,200.00	\$ 4,019.59	\$ 4,500.00	\$ 4,167.00	\$ 4,200.00	
Snow Removal	\$ 4,000.00	\$ 1,900.00	\$ 2,500.00	\$ 1,200.00	\$ 1,500.00	
Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Highway Users Tax Expense	\$70,200.00	\$41,222.78	\$20,684.07	\$19,147.00	\$65,700.00	
Water Expenses						
Compliance	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	
Rio Grande Sp District #4				\$ 9,500.00	\$ 6,000.00	
Bank Fee				\$ 15.00		
Education				\$ 622.75	\$ 500.00	
Electricity			\$ 350.00	\$ -	\$ 500.00	
Engineering		\$ -	\$ 30,000.00	\$ 25,985.60	\$ 5,000.00	
Equipment & Tools			\$ 200.00	\$ 1,500.00	\$ 2,000.00	
Legal	\$ -	\$ 5,005.00	\$ 10,000.00	\$ 2,517.00	\$ 5,000.00	
Mileage				\$ 1,600.00	\$ 1,600.00	
Office Expense/Postage	\$ -	\$ 267.00	\$ 350.00	\$ -	\$ -	
Supplies			\$ 200.00	\$ -	\$ 500.00	
Tapping Excavation			\$ -	\$ -	\$ 3,000.00	
Tapping Materials			\$ -	\$ -	\$ 2,000.00	
Testing	\$ 7,500.00	\$ 5,855.50	\$ 6,200.00	\$ 5,500.00	\$ 10,000.00	
Violations/Penalties	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	
Water Certification				\$ 1,800.00		
Water Consulting			\$ 8,700.00	\$ 11,500.00	\$ 11,500.00	
Water Improvements	\$ 138,000.00	\$ 45,612.67	\$ 500.00	\$ 1,894.50	\$ 10,000.00	
Water Operator	\$ 13,000.00	\$ 17,174.16	\$ 8,500.00	\$ 8,000.00	\$ 8,000.00	
Total Water Expense	\$208,500.00	\$74,914.33	\$65,000.00	\$70,434.85	\$65,600.00	
Total Expenses	\$ 755,249.00	\$ 519,982.58	\$ 480,138.60	\$ 464,731.06	\$ 491,761.58	
			Yearly Total:	-\$65,602.75	-\$85,708.24	