



MORGAN COUNTY

2019 BUDGET

FORT MORGAN, COLORADO



**MORGAN COUNTY
ADMINISTRATION**

LETTER OF BUDGET TRANSMITTAL

To: Division of Local Government
1313 Sherman Street, Room 521
Denver, CO 80203

Date: December 18, 2018


Attached is the 2019 budget for Morgan County, submitted pursuant to Section 29-1-113, CRS. This budget was adopted on December 11, 2018. If there are any questions on the budget, please contact Mark Arndt at (970) 542-3500 and P.O. Box 596, Fort Morgan, CO 80701. The mill levy certified to the County Commissioners is 28.961 mills for all general operating purposes (not including G.O. bonds and interest or contractual obligations approved at elections or levies for capital expenditures). The 28.961 includes .013 mill certified due to County abatements. Based on an assessed valuation of \$547,971,100 the property tax revenue is \$15,869,791. A copy of the certification of mill levies sent to the County Commissioners is in the preface to the budget.

AN INCREASED LEVY BEYOND THE PROPERTY TAX REVENUE LIMIT IS NOT BEING REQUESTED.

I hereby certify that the enclosed are true and accurate copies of the budget and certification of tax levies to the Board of County Commissioners.


Mark A Arndt, Chairman


Laura Teague, Commissioner


James P. Zwetzig, Commissioner



ATTEST:

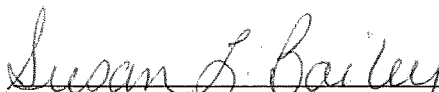

Susan Bailey, Clerk to the Board

Table of Contents
2019 Budget

Morgan County
Fort Morgan, Colorado

	Page #
County Mission Statement	1
2019 Annual Budget Statement	3 - 7
Final Proposed Full Time Employees for 2018	8
Notice of Budget	9
Resolution to Adopt Budget	10 - 11
Resolution to Set Mill Levies	12 - 13
Resolution to Appropriate Sums of Money	14 - 15
Certification of Tax Levies	16
Comparative Summary of Property Tax Revenues	17
Consolidated Budget Summary - Prior Year Actual 2017	18 - 19
Consolidated Budget Summary - Current Year Estimated 2018	20 - 21
Consolidated Budget Summary - Budget Year 2019	22 - 23
General Fund	25 - 63
Special Revenue Funds:	
Road and Bridge Fund	65 - 75
Social Services Fund	77 - 102
911 Emergency Telephone Service Fund	103
Lodging Tax Tourism Fund	105 - 106
Conservation Trust Fund	107
Confiscation Seizure Fund	109
Jail Capital Improvement Fund	111
Enterprise Funds:	
Ambulance Service Fund	113 - 116
Solid Waste Management Fund	117 - 123
Internal Service Fund:	
Central Services Fund	125 - 134
Lease Purchase Agreement	135

COUNTY MISSION STATEMENT

THE MISSION OF MORGAN COUNTY:

To establish and maintain services both of a mandatory and discretionary nature to protect the safety, health, welfare and quality of life for the people of Morgan County.

BOARD OF COUNTY COMMISSIONERS:

Mark A. Arndt
Laura Teague
Jim P. Zwetzig





MORGAN COUNTY ADMINISTRATION

Honorable Board of Morgan County Commissioners:

We are pleased to present for your consideration the 2019 budget for Morgan County. This budget is balanced, represents the County's financial plan for 2019, and is in conformance with Colorado law. The budget is the continuation of our dialogue with Elected Officials and Department Heads about the County's desired strategic outcomes within the context of available fiscal resources. The Finance staff has worked diligently to ensure the budget amounts presented are reasonable and that they have been thoroughly reviewed and discussed with you, the Board.

The 2019 County mill levy has been certified as follows:

<u>FUND</u>	<u>MILL LEVY</u>
General	19.448
Tax Abatement	0.013
Total General	19.461
Road and Bridge	7.500
Social Services	2.000
Total Levy	<u>28.961</u>

This will generate \$15,869,791 in property tax revenues to be collected in 2019. This is a decrease of \$124,381 from 2018 property tax revenues. The 2019 approved Morgan County budget is \$40,968,031. This is an increase of \$2,242,356 from the final 2018 County budget.

Increase in Assessed Value

For 2018 Morgan County experienced a decrease of \$4,199,440 in assessed valuation at \$547,971,100, down from \$552,170,540 in 2016. The decrease in assessed value was due mainly to state assessed values. Morgan County's total assessed value is critical to Morgan County as there currently is no County sales tax. Morgan County does have a strong economy.

Economic Outlook

Morgan County continues to rely heavily on the continued presence of the energy industry, the agricultural industry, and coal-fired electrical industry. All three industries have a large impact on the assessed value in Morgan County, and changes in any of them will substantially affect Morgan County's abilities to provide continued or expanded services. 2018 brought a small decrease in assessed value for the county, along with an increase in health insurance costs and other inflationary costs. The political climate in the state has a large influence on the energy and coal powered electrical industries, in particular, and substantial regulations or pressures on these industries could have a marked impact on the success of our citizens and the county.

Personnel Expenses

For the 2019 budget year, the County Commissioners approved a 3% cost of living increase in the County Salary Structure. The 2019 budget includes an overall 3% increase in salary cost. The County Commissioners are committed to looking at salaries based on the current market.

The County's health insurance premium costs for County employee coverage increased 9.5% for 2019. The County pays approximately \$3 million a year for employee health premiums. Health insurance premiums the County pays have gone up 61.5% over the last eight years. The County provides health insurance coverage for all full-time employees. All the cost for family health coverage is borne by the employee. Morgan County continues to face the increasing cost of health care the nation is facing.

Basis of Presentation

The Morgan County budget is prepared on a modified accrual basis for all governmental fund types and the accrual basis for proprietary fund types.

Individual Fund Analysis

General Fund:

The General Fund functions as the chief operating fund for the County. The County General Fund includes budgets for all of the elected officials as well as general operations of the county facilities. The 2019 General Fund budget is \$14,581,360. This is a decrease of \$1,241,071 from the 2018 budget. The General Fund capital outlay budget is \$672,000 in 2019. The capital projects budget includes \$160,000 for a new A/C unit at the Morgan County Administration Building. The County also budgeted \$300,000 for a continued capital reserve for County facilities and equipment. The General Fund mill levy is set at 19.448. In addition, a .013 mill from tax abatements has been certified for a total of 19.461. Morgan County does not levy a sales tax so the assessed value has a large impact on Morgan County's tax revenues. In 2018, the assessed value for Morgan County

decreased by \$4,199,440. The County continues to experience increasing costs in all General Fund departments. State mandates continue to impact expenses on the county level. Costs of operating the County jail is a concern the County will continue to monitor carefully. The County also continues to plan for future building needs at the Jail/Judicial Complex as well as other facilities. The County continues to work on long range planning for all County Funds.

Road and Bridge Fund:

The Road and Bridge Fund accounts for the construction, repair, maintenance and snow removal for all county roads and bridges. The 2019 Road and Bridge Fund budget is \$8,881,563. This is an increase of \$670,509 from the 2018 budget. The Road and Bridge fund mill levy was set at 7.5 for 2017 for taxes collected in 2018. In addition to County property tax revenue, Road and Bridge Fund projects receive funding from the County's portion of the State's Highway Users Tax Fund (HUTF), monies including the additional FASTER funds. As part of a ten year County plan, the County has two capital road projects planned for 2019. Budgeted is \$1,426,209 for new asphalt on County Road Y from State Highway 52 to County Road 21 and 688,544 for an asphalt overlay project on County Road 21 from County Road N.7 to the railroad track. Capital bridge projects include four County Bridges for a total budget of \$330,000. The County budgets annually to reserve funds for future major road and bridge projects. Morgan County will reserve \$400,000 in 2019 for future capital road and bridge projects. The County continues to review long range planning to try and stay ahead on road paving projects. The County will also continue routine maintenance and snow removal of County roadways.

Social Services Fund:

The Social Services Fund provides a variety of State mandated social services including public assistance and children and family services programs. The Social Services Fund mill levy has been set at 2.0. The budget for 2019 is \$5,320,912. This is a slight decrease of \$60,337 from the 2018 budget. Morgan County continues facing cuts in funding from the State for Social Services programs while the need for services locally increases. The trend has been that more County money is needed each year to fund the programs. The programs administered by the Social Services department are funded by state, federal and county sources.

911 Emergency Telephone Fund:

The 2019 budget for the 911 Emergency Telephone Fund is \$1,031,425. This is an increase from the 2018 budget of \$208,925. The 2019 budget includes \$618,925 for capital projects. The 911 Emergency Telephone Fund receives fees from telephone service suppliers, including wireless providers, to fund the costs directly related to continued operation of the emergency telephone service supplied by the County. The County also began receiving fees from prepaid calling cards in 2011.

Lodging Tax Tourism Fund:

The Lodging Tax Tourism Fund in 2018 continues to receive the 2.9% local lodging tax to support our tourism industry. The total budget for 2019 is \$211,330. This is a decrease of \$2,358 from the 2018 budget. These funds are used for advertising and marketing to promote Morgan County tourism.

Conservation Trust Fund:

The Conservation Trust Fund collects State Lottery Funds for use in local parks and recreation projects. The 2019 budget for Morgan County is \$98,000. In 2017, the County purchased land near the Morgan County Fairgrounds for expansion. The 2019 budget includes additional funds for the land site and additional equipment for the audio system at the fairgrounds. The County has completed several capital building projects at the Morgan County Fairgrounds using Conservation Trust Fund money. The Morgan County Fairgrounds facilities are used by numerous County organizations. It also serves as the site for the annual Morgan County Fair and the Brush 4th of July Rodeo.

Jail Capital Improvement Fund:

This fund was created in 2008 to accumulate monies for future capital expansion of the Morgan County Jail. The County adopted the Model Traffic Code and the fees collected are deposited to the Jail Capital Improvement Fund. The 2019 budget is \$200,000. The budget includes \$100,000 to update the video arraignment equipment at the County Jail facility.

Central Services Fund:

The 2019 budget for the Central Services Fund, an internal service fund, is \$6,144,897. This is an increase of \$1,128,196. The Central Services Fund continues to maintain and update the County fleet vehicles and equipment carrying out a long-term plan to maintain up-to-date equipment. This fund also contains the budget for maintaining and upgrading the County information systems. The County information systems department will continue work in 2019 on the County GIS system (Geographical Information System). The costs accumulated in the Central Services Fund, which includes the County Human Services attorney, accounting, fleet maintenance, human resources department, and the information systems department, are allocated to other funds. Departments are charged for the services and products used.

Solid Waste Management Fund:

The Solid Waste Management Fund continues to be self-sufficient. In order to maintain the facility and operations, the tipping fees went up \$1.50 per ton for 2019. The 2019 budget is \$3,075,548. A resolution was passed in 1997 establishing a reserve in the Solid Waste Management Fund to fund future capital projects at the landfill. In addition, a resolution was passed in 2013 to fund future capital equipment needs at the landfill. The County continues to budget annually according to long range planning for the capital projects reserve. The Solid Waste Management budget also includes the required reserve for closure and post closure care costs.

Ambulance Service Fund:

The Ambulance Service Fund is supported by user fees. Ambulance service fees did not increase in 2019. The Ambulance Service continues to address increased service needs and increased costs of operations. The County staffs full-time paramedics providing the County 24 hour service. The 2019 Ambulance Service budget is \$1,412,996. The 2019 budget includes \$70,000 for two power cots for the ambulances. The County continues to reserve funds for capital building and equipment needs.

The 2019 Morgan County Budget

The County continues to evaluate and follow a ten-year plan developed for all the departments with emphasis on staffing levels and capital projects. The budgeting effort will be the starting point for an overall comprehensive operation and management plan that will aid in providing direction to County Administration in making financial decisions for years to come. It will allow for systematic planned expenditures by management.

Summary

- The total County mill levy certified is 28.961.
- A .013 mill levy is included due to tax abatements
- Assessed value decreased by \$4,199,440.
- Total 2019 Morgan County budget is \$40,968,031.
- A 3% cost of living increase is budgeted for salary increases for all employees.

I would like to take this opportunity to thank all staff members who have provided their assistance in the preparation of this document.

Respectfully Submitted,



Michelle R. Covelli
Budget Officer

MORGAN COUNTY
Final Proposed FTEs for 2019
(Includes regular positions only - Does not include seasonal or temporary employees)
(Includes vacant positions)

Department	Proposed 2019 FTEs		
	Full-time	Part-time	Total
Ambulance	16	10.00	26.00
Assessor	11		11.00
Building Maintenance	7		7.00
Clerk and Recorder	12		12.00
Commissioners	3		3.00
Commissioner Administration	1		1.00
Communications	14		14.00
Coroner	1	2.00	3.00
County Attorney	1		1.00
Emergency Management	1		1.00
Extension	2		2.00
Fairgrounds	1		1.00
Fleet Maintenance	7		7.00
Finance	5		5.00
Human Resources	1		1.00
Lodging & Tourism	1		1.00
Planning and Zoning	4		4.00
Public Trustee		0.50	0.50
Road and Bridge	41		41.00
Sheriff	56		56.00
Social Services	67	0.50	67.50
Solid Waste Management	6		6.00
Surveyor	1		1.00
Technology Services	4		4.00
Treasurer	3		3.00
Useful Public Service		-	-
Veteran's Officer		0.50	0.50
Total County	266	13.50	279.50

NOTICE OF BUDGET
(Pursuant to 29-1-106, C.R.S.)

Notice is hereby given that a proposed budget has been submitted to the board of County Commissioners of Morgan County, Colorado for the year of 2019; a copy of such proposed budget has been filed in the Office of the Board, where the same is open for public inspection; such proposed budget will be considered at a special meeting of the Board of County Commissioners of Morgan County, Colorado to be held at the County Administration Building in the Assembly Room on the ground level, 231 Ensign Street, Fort Morgan, Colorado 80701, on Tuesday, November 13, 2018, at 9:30 a.m.

An interested elector of Morgan County may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget.

/s/Michelle Covelli
Budget Officer

Publication: October 15, 2018



RESOLUTION 2018 BCC 44

RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND ADOPTING A BUDGET FOR MORGAN COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2019, AND ENDING ON THE LAST DAY OF DECEMBER 2019.

WHEREAS, the Board of County Commissioners of Morgan County has appointed Budget Officer, Michelle Covelli, to prepare and submit the proposed budget to said governing body at the proper time, and;

WHEREAS, Budget Officer, Michelle Covelli, has submitted the proposed budget to this governing body on October 15, 2018, for its consideration, and;

WHEREAS, upon due and proper notice, published and posted 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 November 13, 2018, and interested taxpayers were given the opportunity to file or register any objection 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 COUNTY COMMISSIONERS of the County of Morgan, Colorado:

Section 1. That estimated expenditures for each fund are as follows:

Fund	Expenditures
General Fund	\$ 14,581,360
Special Revenue Funds	
Road and Bridge Fund	8,881,563
Social Services Fund	5,320,912
911 Emergency Telephone Fund	1,031,425
Lodging Tourism Tax Fund	211,330
Conservation Trust Fund	98,000
Confiscation Seizure Fund	10,000
Capital Improvement Fund	
Jail Capital Improvement Fund	200,000
Enterprise Funds	
Ambulance Service Fund	1,412,996
Solid Waste Management Fund	3,075,548
Central Services Fund	6,144,897
Totals	<u>\$ 40,968,031</u>

Section 2. That estimated revenues for each fund are as follows:

Fund	From <To> Fund Balance	From Sources Other Than General Property Tax	From Property Tax	Total
General	\$ 21,468	\$ 3,895,826	\$ 10,664,066	\$ 14,581,360
Special Revenue				
Road and Bridge	1,160,469	3,611,311	4,109,783	8,881,563
Social Services	235,727	3,989,243	1,095,942	5,320,912
911 Emergency Telephone	755,197	276,228	0	1,031,425
Lodging Tourism Tax	(38,670)	250,000	0	211,330
Conservation Trust	(6,000)	104,000	0	98,000
Confiscation Seizure Fund	0	10,000	0	10,000
Jail Capital Improvement	21,250	178,750	0	200,000
Enterprise Funds				
Ambulance Service Fund	95,346	1,317,650	0	1,412,996
Solid Waste Management	2,006,558	1,068,990	0	3,075,548
Central Services	1,494,367	4,650,530	0	6,144,897
Totals	<u>\$ 5,745,712</u>	<u>\$ 19,352,528</u>	<u>\$ 15,869,791</u>	<u>\$ 40,968,031</u>

Section 3. That the budget as submitted, amended, and hereinabove summarized by fund, hereby is approved and adopted as the budget of the County of Morgan for the year stated above.

Section 4. That the budget hereby approved and adopted shall be signed by the Morgan County Board of Commissioners and made a part of the public records of the County.

ADOPTED, this 11th day of December AD 2018.

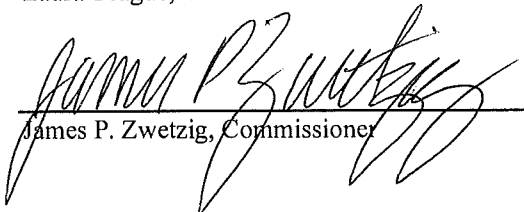
BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY, COLORADO



Mark A. Arndt, Chairman

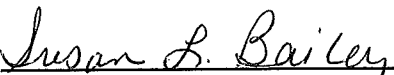


Laura Teague, Commissioner



James P. Zwetzig, Commissioner



Attest: 

Susan Bailey, Clerk to the Board



RESOLUTION 2018 BCC 45

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2018, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF MORGAN, COLORADO, FOR THE 2019 BUDGET YEAR.

WHEREAS, the Board of County Commissioners of the County of Morgan has adopted the annual budget in accordance with the Local Government Budget Law, on December 11, 2018, and;

WHEREAS, the amount of money necessary to balance the budget for the general operating purposes General Fund is \$10,664,066 and;

WHEREAS, the amount of money necessary to balance the budget for Road and Bridge Fund is \$4,109,783, and;

WHEREAS, the amount of money necessary to balance the budget for Social Services Fund is \$1,095,942, and;

WHEREAS, the 2018 valuation for assessment for the County of Morgan as certified by the County Assessor is \$547,971,100

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF MORGAN, COLORADO:

Section 1. That for the purpose of meeting all general operating and other expenses of General Fund of the County of Morgan during the 2019 budget year, there is hereby levied a tax of 19.461 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2018.

Section 2. That for the purpose of meeting all operating and other expenses of the Road and Bridge Fund of the County of Morgan during the 2019 budget year, there is hereby levied a tax of 7.500 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2018.

Section 3. That for the purpose of meeting all operating and other expenses of the Social Services Fund of the County of Morgan during the 2019 budget year, there is hereby levied a tax of 2.000 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2018.

The details of the above tax levies is as follows:

<u>FUND</u>	<u>MILL LEVY</u>
General	19.448
Tax Abatement	0.013
Total General	19.461
Road and Bridge	7.500
Social Services	2.000
Total Levy	28.961

Section 4. That the Budget Officer is hereby authorized and directed to immediately certify to the County Commissioners of Morgan County, Colorado, the mill levies for the County of Morgan as herein above determined and set.

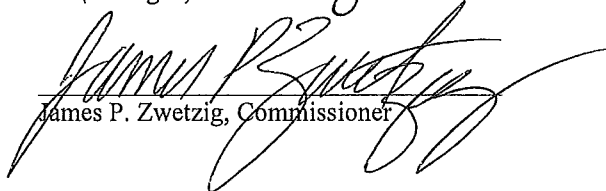
ADOPTED, this 11th Day of December AD 2018

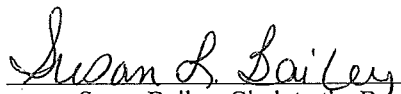
BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY, COLORADO




Mark A. Arndt, Chairman


Laura Teague, Commissioner


James P. Zwetzig, Commissioner

Attest: 
Susan Bailey, Clerk to the Board

RESOLUTION 2018 BCC 46

RESOLUTION TO APPROPRIATE SUMS OF MONEY

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE COUNTY OF MORGAN, COLORADO FOR THE 2019 BUDGET YEAR.

WHEREAS, the Board of County Commissioners of Morgan County has adopted the annual budget in accordance with the Local Government Budget Law, on December 11, 2018 and;

WHEREAS, the Board of County Commissioners had 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 COUNTY COMMISSIONERS of the County of Morgan, Colorado:

That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

Fund	Current Operating Expenses	Capital Outlay	Total Expenditures
General	\$ 13,909,360	\$ 672,000	\$ 14,581,360
Special Revenue			
Road and Bridge	6,436,810	2,444,753	8,881,563
Social Services	5,292,248	28,664	5,320,912
911 Emergency Telephone	412,500	618,925	1,031,425
Lodging Tourism Tax	211,330	0	211,330
Conservation Trust	58,000	40,000	98,000
Confiscation Seizure Fund	10,000	0	10,000
Capital Improvement Fund			
Jail Capital Improvement	100,000	100,000	200,000
Enterprise Funds			
Ambulance Service Fund	1,342,996	70,000	1,412,996
Solid Waste Management	1,079,794	1,995,754	3,075,548
Central Services	3,407,497	2,737,400	6,144,897
Totals	<u>\$ 32,260,535</u>	<u>\$ 8,707,496</u>	<u>\$ 40,968,031</u>

ADOPTED, this 11th day of December AD 2018

BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY, COLORADO



Mark A. Arndt, Chairman

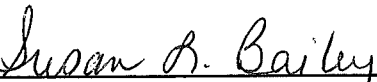


Laura Teague, Commissioner



James P. Zwetzig, Commissioner



Attest: 

Susan Bailey, Clerk to the Board

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Morgan County, Colorado.

On behalf of the County of Morgan,
 (taxing entity)^A

the Board of County Commissioners,
 (governing body)^B

of the County of Morgan,
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 547,971,100 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/11/2018 for budget/fiscal year 2019.
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	28.948 mills	\$ 15,862,667
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<input type="text"/> mills	\$ <input type="text"/>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	.013 mills	\$ 7,124
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	28.961 mills	\$ 15,869,791

Contact person: (print) Michelle Covelli Daytime phone: (970) 542-3506

Signed: Michelle Covelli Title: Finance Director

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-I-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

Comparative Summary of Property Tax Revenues
All Funds

Morgan County
Fort Morgan, Colorado

	Prior Year 2017		Current Year 2018		Budget Year 2019		Increase (Decrease) From 2018- 2019	
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
ASSESSED VALUATION		\$521,172,180		\$552,170,540		\$547,971,100		(\$4,199,440)
General Fund	19.448	\$10,135,757	19.448	\$10,738,613	19.448	\$10,656,942	0.000	(\$81,671)
Temporary Tax Credit	0.000	\$0		\$0			0.000	\$0
Road & Bridge Fund	7.500	\$3,908,791	7.500	\$4,141,279	7.500	\$4,109,783	0.000	(\$31,496)
Social Services Fund	2.000	\$1,042,344	2.000	\$1,104,341	2.000	\$1,095,942	0.000	(\$8,399)
Tax Abatement - General Fund	0.022	\$11,466	0.018	\$9,939	0.013	\$7,124	(0.005)	(\$2,815)
	28.970	\$15,098,358	28.966	\$15,994,172	28.961	\$15,869,791	(0.005)	(\$124,381)

Consolidated Budget Summary

Prior Year Actual - 2017

All Funds

ASSESSED VALUATION - \$537,008,280	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund	Conservation Trust Fund
Expenditures and Other Provisions	\$11,622,013	\$7,621,705	\$4,797,257	\$306,874	\$185,081	\$442,180
Available Revenues:						
Property Taxes	\$10,137,796	\$3,905,160	\$1,041,376	\$0	\$0	\$0
Revenue Other Than Property Tax:						
Delinquent Taxes	\$36,952	\$7,541	\$452	\$0	\$0	\$0
Other Taxes	\$1,308,159	\$412,586	\$0	\$0	\$223,174	\$0
Intergovernmental	\$705,957	\$3,352,722	\$3,782,348	\$0	\$0	\$94,967
Licenses and Permits	\$92,551	\$9,424	\$0	\$0	\$0	\$0
Charges for Services	\$1,366,586	\$8,708	\$0	\$272,040	\$0	\$0
Miscellaneous Revenue	\$842,873	\$42,533	\$31,825	\$28	\$0	\$4,350
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$22,637,206	\$9,182,215	\$936,297	\$1,033,856	\$503,435	\$517,377
Total	\$37,128,080	\$16,920,889	\$5,792,298	\$1,305,924	\$726,609	\$616,694
Less: Unappropriated Fund Balance, EOY	\$25,506,067	\$9,299,184	\$995,041	\$999,050	\$541,528	\$174,514
Total Revenue Available	\$11,622,013	\$7,621,705	\$4,797,257	\$306,874	\$185,081	\$442,180
Mill Levy	19.470	7.500	2.000			

Morgan County
Fort Morgan, Colorado

Confiscation Seizure Fund	Jail Capital Improvement Fund	Ambulance Service Fund	Solid Waste Management Fund	Central Services Fund	Total
\$1,300	\$0	\$1,147,795	\$793,474	\$3,639,531	\$30,557,210
\$0	\$0	\$0	\$0	\$0	\$15,084,332
\$0	\$0	\$0	\$0	\$0	\$44,945
\$0	\$0	\$0	\$0	\$0	\$1,943,919
\$0	\$0	\$197,621	\$0	\$51,157	\$8,184,772
\$0	\$0	\$0	\$0	\$0	\$101,975
\$0	\$0	\$1,330,287	\$1,062,121	\$3,679,317	\$7,719,059
\$1,329	\$42,494	\$29,348	\$36,141	\$164,520	\$1,195,441
\$0	\$120,000	\$0	\$0	\$0	\$120,000
\$3,277	\$1,077,925	\$1,550,338	\$4,409,126	\$7,942,373	\$49,793,425
\$4,606	\$1,240,419	\$3,107,594	\$5,507,388	\$11,837,367	\$84,187,868
\$3,306	\$1,240,419	\$1,959,799	\$4,713,914	\$8,197,836	\$53,630,658
\$1,300	\$0	\$1,147,795	\$793,474	\$3,639,531	\$30,557,210
					28.970

Consolidated Budget Summary
Current Year Estimated - 2018
All Funds

ASSESSED VALUATION - \$552,170,540	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund	Conservation Trust Fund
Expenditures and Other Provisions	\$14,765,108	\$7,032,299	\$5,237,354	\$179,000	\$171,576	\$138,000
Available Revenues:						
Property Taxes	\$10,738,613	\$4,141,279	\$1,104,341	\$0	\$0	\$0
Revenue Other Than Property Tax:						
Delinquent Taxes	\$20,000	\$3,500	\$200	\$0	\$0	\$0
Other Taxes	\$1,159,800	\$365,000	\$0	\$0	\$200,000	\$0
Intergovernmental	\$593,170	\$3,256,220	\$3,965,593	\$0	\$0	\$100,000
Licenses and Permits	\$89,500	\$172,000	\$0	\$0	\$0	\$0
Charges for Services	\$1,310,110	\$22,000	\$0	\$263,772	\$0	\$0
Miscellaneous Revenue	\$919,858	\$51,200	\$29,021	\$28	\$0	\$4,000
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$25,506,067	\$9,299,184	\$995,041	\$999,050	\$541,528	\$174,515
Total	\$40,337,118	\$17,310,383	\$6,094,196	\$1,262,850	\$741,528	\$278,515
Less: Unappropriated Fund Balance, EOY	\$25,572,010	\$10,278,084	\$856,842	\$1,083,850	\$569,952	\$140,515
Total Revenue Available	\$14,765,108	\$7,032,299	\$5,237,354	\$179,000	\$171,576	\$138,000
Mill Levy	19.466	7.500	2.000			

Morgan County
Fort Morgan, Colorado

Confiscation Seizure Fund	Jail Capital Improvement Fund	Ambulance Service Fund	Solid Waste Management Fund	Central Services Fund	Total
\$2,000	\$206,517	\$1,310,303	\$951,325	\$3,774,071	\$33,767,553
\$0	\$0	\$0	\$0	\$0	\$15,984,233
\$0	\$0	\$0	\$0	\$0	\$23,700
\$0	\$0	\$0	\$0	\$0	\$1,724,800
\$0	\$6,250	\$34,500	\$0	\$73,000	\$8,028,733
\$0	\$0	\$0	\$0	\$0	\$261,500
\$2,000	\$0	\$1,201,000	\$1,039,900	\$4,413,030	\$8,251,812
\$0	\$40,000	\$121,600	\$31,000	\$5,000	\$1,201,707
\$0	\$120,000	\$0	\$0	\$0	\$120,000
\$3,306	\$1,240,419	\$1,959,799	\$4,713,914	\$8,197,836	\$53,630,659
\$5,306	\$1,406,669	\$3,316,899	\$5,784,814	\$12,688,866	\$89,227,144
\$3,306	\$1,200,152	\$2,006,596	\$4,833,489	\$8,914,795	\$55,459,591
\$2,000	\$206,517	\$1,310,303	\$951,325	\$3,774,071	\$33,767,553
					28.966

Consolidated Budget Summary

Budget - 2019

All Funds

	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund	Conservation Trust Fund
ASSESSED VALUATION - \$547,971,100						
Expenditures and Other Provisions	\$14,581,360	\$8,881,563	\$5,320,912	\$1,031,425	\$211,330	\$98,000
Available Revenues:						
Property Taxes	\$10,656,942	\$4,109,783	\$1,095,942	\$0	\$0	\$0
Revenue Other Than Property Tax:						
Delinquent Taxes	\$20,000	\$3,500	\$200	\$0	\$0	\$0
Other Taxes	\$1,159,800	\$365,000	\$0	\$0	\$250,000	\$0
Intergovernmental	\$425,558	\$3,174,611	\$3,960,022	\$0	\$0	\$100,000
Licenses and Permits	\$84,500	\$12,000	\$0	\$0	\$0	\$0
Charges for Services	\$1,304,110	\$5,000	\$0	\$276,200	\$0	\$0
Other Revenue	\$901,858	\$51,200	\$29,021	\$28	\$0	\$4,000
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$25,572,010	\$10,278,084	\$856,842	\$1,083,850	\$569,952	\$140,515
Total	\$40,124,778	\$17,999,178	\$5,942,027	\$1,360,078	\$819,952	\$244,515
Less: Unappropriated Fund Balance, EOY	\$25,543,418	\$9,117,615	\$621,115	\$328,653	\$608,622	\$146,515
Total Revenue Available	\$14,581,360	\$8,881,563	\$5,320,912	\$1,031,425	\$211,330	\$98,000
Mill Levy	19.461	7.500	2.000			

Morgan County
Fort Morgan, Colorado

Confiscation Seizure Fund	Jail Capital Improvement Fund	Ambulance Service Fund	Solid Waste Management Fund	Central Services Fund	Total
\$10,000	\$200,000	\$1,412,996	\$3,075,548	\$6,144,897	\$40,968,031
\$0	\$0	\$0	\$0	\$0	\$15,862,667
\$0	\$0	\$0	\$0	\$0	\$23,700
\$0	\$0	\$0	\$0	\$0	\$1,774,800
\$0	\$18,750	\$38,500	\$0	\$3,500	\$7,720,941
\$0	\$0	\$0	\$0	\$0	\$96,500
\$10,000	\$40,000	\$1,251,000	\$1,037,990	\$4,543,030	\$8,467,330
\$0	\$0	\$28,150	\$31,000	\$104,000	\$1,149,257
\$0	\$120,000	\$0	\$0	\$0	\$120,000
\$3,306	\$1,200,153	\$2,006,596	\$4,833,489	\$8,914,795	\$55,459,592
\$13,306	\$1,378,903	\$3,324,246	\$5,902,479	\$13,565,325	\$90,674,787
\$3,306	\$1,178,903	\$1,911,250	\$2,826,931	\$7,420,428	\$49,706,756
\$10,000	\$200,000	\$1,412,996	\$3,075,548	\$6,144,897	\$40,968,031

28.961

