



**MORGAN COUNTY**

**2024 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: January 31, 2024

Attached is the 2024 budget for Morgan County, submitted pursuant to Section 29-1-113, CRS. This budget was adopted on January 9, 2024. 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 29.053 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 29.053 includes .105 mill certified due to County abatements. Based on an assessed valuation of \$723,895,530 the property tax revenue is \$21,031,336. 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

\_\_\_\_\_  
Jon J. Becker, Commissioner

\_\_\_\_\_  
Gordon H Westhoff, Commissioner



ATTEST:

Kevin Strauch, Deputy Clerk to the Board  
Kevin Strauch, Clerk to the Board

**Table of Contents**  
**2024 Budget**

**Morgan County**  
**Fort Morgan, Colorado**

	Page #
County Mission Statement . . . . .	1
2024 Annual Budget Statement . . . . .	3 - 7
Final Proposed Full Time Employees for 2024 . . . . .	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 2022. . . . .	18 - 19
Consolidated Budget Summary - Current Year Estimated 2023 . . . . .	20 - 21
Consolidated Budget Summary - Budget Year 2024 . . . . .	22 - 23
 General Fund . . . . .	 25 - 63
 Special Revenue Funds:	
Road and Bridge Fund . . . . .	65 - 75
Social Services Fund . . . . .	77 - 103
911 Emergency Telephone Service Fund . . . . .	105
Lodging Tax Tourism Fund . . . . .	107 - 108
Conservation Trust Fund . . . . .	109
Confiscation Seizure Fund . . . . .	111
Jail Capital Improvement Fund . . . . .	113
 Enterprise Funds:	
Ambulance Service Fund . . . . .	115 - 118
Solid Waste Management Fund . . . . .	119 - 125
 Internal Service Fund:	
Central Services Fund . . . . .	127 - 136
 Lease Purchase Agreement. . . . .	 137

# **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  
Jon J. Becker  
Gordon H. Westhoff





## MORGAN COUNTY ADMINISTRATION

Honorable Board of Morgan County Commissioners:

We are pleased to present for your consideration the 2024 budget for Morgan County. This budget is balanced, represents the County's financial plan for 2024, 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 2023 County mill levy has been certified as follows:

<u>FUND</u>	<u>MILL LEVY</u>
General	19.448
Tax Abatement	0.105
Total General	19.553
Road and Bridge	7.500
Social Services	2.000
Total Levy	29.053

This will generate \$21,031,336 in property tax revenues to be collected in 2024. This is an increase of \$1,582,332 from 2023 property tax revenues. The 2024 approved Morgan County budget is \$60,359,183. This is a decrease of 8,156,146 from the final 2023 County budget.

### **Increase in Assessed Value**

For 2023, Morgan County experienced an increase of \$52,846,830 in assessed valuation at \$723,895,530 up from \$671,048,700 in 2022. Morgan County's total assessed value is critical to Morgan County as there currently is no County sales tax.

### **Economic Outlook**

Agriculture is the primary industry in Morgan County with retailers, other locally-focused businesses, and government operations supporting area farming and ranching communities.

Morgan County's oil and gas industry has not recovered from pandemic-era price troughs leading to industry rebalancing. While the economy is growing, numerous challenges remain. Real estate transactions have slowed as interest rates have increased dampening demand among would-be homebuyers. High interest rates are expected to contribute to slower economic growth over the coming year.

### **Agriculture and livestock**

The eastern plains area is the largest agricultural region in the State, and the sector drives much of the region's economy. Unlike farmers in other areas of the U.S., Colorado's eastern plains producers are plagued by severe weather conditions, hampering recovery of the region's farm economy. Fortunately the area received wetter weather than in recent years, bringing relief from the drought that has plagued the area since June 2019. According the U.S. Drought Monitor, the region was drought-free from August 15, 2023 through the first two weeks of November, 2023. However, the cumulative results of prolonged drought conditions continue to affect the farm economy negatively.

### **Labor market**

As in other areas of the State, the labor market conditions have slowly improved since the pandemic related shutdowns. The unemployment rate in the area is lower than most areas of the State and the labor market does not appear to be slowing.

### **Personnel Expenses**

For the 2024 budget year, the County Commissioners approved a 2.5% increase in the County approved salary schedule. This increase will be given to all current County employees and any employees hired in 2024. 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 10% for the 2024 budget year. The County pays approximately \$3 million dollars a year for employee health premiums. The County provides health insurance coverage for all full-time employees. In 2024 the County will pay \$500 toward the cost of family health coverage with the remainder being borne by the employee.

### **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 2024 General Fund budget is \$25,870,710. This is a decrease of \$11,303,329 from the 2023 budget. The General Fund capital outlay budget is \$5,879,000 in 2024. The capital projects budget includes \$4.5 million for energy efficient improvements at the Jail/Judicial Complex and Fairgrounds. The County also budgeted \$750,000 for infrastructure improvement projects to the Justice Center and Human Services Building. The General Fund mill levy is set at 19.448. In addition, a 0.105 mill from tax abatements has been certified for a total of 19.553. Morgan County does not levy a sales tax so the assessed value has a large impact on Morgan County's tax revenues. 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 2024 Road and Bridge Fund budget is \$11,382,580. This is an increase of \$1,767,429 from the 2023 budget. The Road and Bridge fund mill levy was set at 7.5 for 2023 for taxes collected in 2024. 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. As part of a ten year County plan, the County has one capital road project planned for 2024. There will be an overlay project on County Road T.5 from Highway 52 to Road 24 for a budget of \$1,593,000. Capital bridge projects include three County Bridges for a total budget of \$684,840. The County budgets annually to reserve funds for future major road and bridge projects. Morgan County will reserve \$100,000 in 2024 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 2024 is \$7,051,235. This is a decrease of \$364,289 from the 2023 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 2024 budget for the 911 Emergency Telephone Fund is \$1,703,500. This is an increase from the 2023 budget of \$411,000. The 2024 budget includes \$1,000,000 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 2024 continues to receive the 2.9% local lodging tax to support our tourism industry. The total budget for 2024 is \$259,100. This is an increase of \$41,100 from the 2023 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 2024 budget for Morgan County is \$770,728. This is an increase of \$700,728 from the 2023 budget. Funds will be used for capital improvements at the County 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 County General Fund also transfers \$120,000 annually to this fund. The 2024 budget is \$1,000,000. The County has budgeted for an energy efficiency project and a body scanner at the Jail/Judicial Complex.

Central Services Fund:

The 2024 budget for the Central Services Fund, an internal service fund, is \$8,051,492. This is an increase of \$948,565 from the 2023 budget. 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 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. The 2024 budget is \$1,723,362. In 2021, the County completed a project to close one cell and open another at the landfill facility. This is in accordance with long range planning at the facility. 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 currently supported by user fees and County General Fund transfers. 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 2024 Ambulance Service budget is \$2,545,476. The County continues to reserve funds for capital building and equipment needs.

#### **The 2024 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 29.053.
- Assessed value increased by \$52,846,830.
- Total 2024 Morgan County budget is \$60,359,183.
- A 2.50% cost of living increase is budgeted for salary increases for all employees.
- A 10% increase in employee health premiums is effective in 2024.
- In 2024 the County will begin contributing \$500 toward family health premiums to help defray health insurance costs for 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,



Lori Crispin  
Budget Officer

MORGAN COUNTY  
Final Proposed FTEs for 2024  
(Includes regular positions only - Does not include seasonal or temporary employees)  
(Includes vacant positions)

Department	Proposed 2024 FTEs		
	Full-time	Part-time	Total
Ambulance	22	7.00	29.00
Assessor	10		10.00
Building Inspections	1		1.00
Building Maintenance	6		6.00
Clerk and Recorder	12		12.00
Commissioners	3		3.00
Commissioner Administration	1		1.00
Communications	16		16.00
Coroner	2	2.50	4.50
County Attorney	1		1.00
Emergency Management	1	0.50	1.50
Extension	2		2.00
Fairgrounds	1		1.00
Fleet Maintenance	7		7.00
Finance	5		5.00
Human Resources	1		1.00
Lodging & Tourism	-		-
Planning and Zoning	4		4.00
Public Trustee		0.50	0.50
Road and Bridge	44	0.50	44.50
Sheriff	58		58.00
Social Services	69		69.00
Solid Waste Management	6		6.00
Surveyor	1		1.00
Technology Services	4		4.00
Treasurer	3		3.00
Veteran's Officer		0.50	0.50
Total County	280	11.50	291.50

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 2024; 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 Monday, November 13, 2023, at 10:30 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/Lori Crispin  
Budget Officer

Publication: October 18, 2023

**RESOLUTION 2024 BCC 05**

**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 2024, AND ENDING ON THE LAST DAY OF DECEMBER 2024.

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

**WHEREAS**, Budget Officer, Lori Crispin, has submitted the proposed Budget to this governing body on October 16, 2023, 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, 2023, and interested taxpayers were given the opportunity to file or register any objection to said proposed budget, and;

**WHEREAS**, the Colorado General Assembly conducted an extraordinary session, convened on November 17, 2023, and passed SB23B-001, which extended the deadline for the County to adopt its 2024 budget from December 31, 2023, to January 10, 2024; 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:

<u>Fund</u>	<u>Expenditures</u>
<b>General Fund</b>	\$ 25,870,710
<b>Special Revenue Funds</b>	
Road and Bridge Fund	11,382,580
Social Services Fund	7,051,235
911 Emergency Telephone Fund	1,703,500
Lodging Tourism Tax Fund	259,100
Conservation Trust Fund	770,728
Confiscation Seizure Fund	1,000
<b>Capital Improvement Fund</b>	
Jail Capital Improvement Fund	1,000,000
<b>Enterprise Funds</b>	
Ambulance Service Fund	2,545,476
Solid Waste Management Fund	1,723,362
<b>Central Services Fund</b>	8,051,492
<b>Totals</b>	<u>\$ 60,359,183</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
<b>General</b>	\$ 4,601,345	\$ 7,115,036	\$ 14,154,329	\$ 25,870,710
<b>Special Revenue</b>				
Road and Bridge	1,914,195	4,039,169	5,429,216	\$ 11,382,580
Social Services	663,844	4,939,600	1,447,791	\$ 7,051,235
911 Emergency Telephone	853,500	850,000	0	\$ 1,703,500
Lodging Tourism Tax	109,100	150,000	0	\$ 259,100
Conservation Trust	620,728	150,000	0	\$ 770,728
Confiscation Seizure Fund	-	1,000	0	\$ 1,000
Jail Capital Improvement	865,000	135,000	0	\$ 1,000,000
<b>Enterprise Funds</b>				
Ambulance Service Fund	463,476	2,082,000	0	\$ 2,545,476
Solid Waste Management	161,762	1,561,600	0	\$ 1,723,362
<b>Central Services</b>	1,719,856	6,331,636	0	\$ 8,051,492
<b>Totals</b>	<u>\$ 11,972,806</u>	<u>\$ 27,355,041</u>	<u>\$ 21,031,336</u>	<u>\$ 60,359,183</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 9th day of January AD 2024.

BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY, COLORADO



*Mark A. Arndt*

Mark A. Arndt, Chairman

*Jon J. Becker*

Jon J. Becker, Commissioner

*Gordon H. Westhoff*

Gordon H. Westhoff, Commissioner

Attest: *Randee Aleman* Deputy Clerk to the Board  
Kevin Strauch, Clerk to the Board

## RESOLUTION 2024 BCC 06

### RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF MORGAN, COLORADO, FOR THE 2024 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 January 9, 2024, and;

**WHEREAS**, the amount of money necessary to balance the budget for the general operating purposes General Fund is \$14,154,329 and;

**WHEREAS**, the amount of money necessary to balance the budget for Road and Bridge Fund is \$5,429,216 and;

**WHEREAS**, the amount of money necessary to balance the budget for Social Services Fund is \$1,447,791 and;

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 2024 budget year, there is hereby levied a tax of 19.553 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2023,

**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 2024 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 2023.

**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 2024 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 2023.

The details of the above tax levies is as follows:

General	19.448
Tax Abatement	<u>0.105</u>
Total General	19.553
Road and Bridge	7.500
Social Services	<u>2.000</u>
Total Levy	<u><u>29.053</u></u>

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 9th day of January AD 2024.

BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY, COLORADO



  
Mark A. Arndt, Chairman

  
Jon J. Becker, Commissioner

  
Gordon H. Westhoff, Commissioner

Attest:   
Kevin Strauch, Clerk to the Board



## RESOLUTION 2024 BCC 07

### 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 2024 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 January 9, 2024 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:

<u>Fund</u>	<u>Current Operating Expenses</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
<b>General</b>	\$ 19,991,710	\$ 5,879,000	\$ 25,870,710
<b>Special Revenue</b>			
Road and Bridge	9,090,740	2,291,840	11,382,580
Social Services	7,041,235	10,000	7,051,235
911 Emergency Telephone	703,500	1,000,000	1,703,500
Lodging Tourism Tax	259,100		259,100
Conservation Trust	-	770,728	770,728
Confiscation Seizure Fund	1,000		1,000
<b>Capital Improvement Fund</b>			
Jail Capital Improvement		1,000,000	1,000,000
<b>Enterprise Funds</b>			
Ambulance Service Fund	2,495,476	50,000	2,545,476
Solid Waste Management	1,439,362	284,000	1,723,362
<b>Central Services</b>	<u>4,785,050</u>	<u>3,266,442</u>	<u>8,051,492</u>
<b>Totals</b>	<u>\$ 45,807,173</u>	<u>\$ 14,552,010</u>	<u>\$ 60,359,183</u>


ADOPTED, this 9th day of January AD 2024

BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY, COLORADO

  
Mark A Arndt, Chairman



  
Jon J. Becker, Commissioner

  
Gordon H Westhoff, Commissioner

Attest:  Deputy Clerk to the Board  
Kevin Strauch, Clerk to the Board

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**TO: County Commissioners<sup>1</sup> of MORGAN COUNTY, Colorado.

On behalf of the COUNTY OF MORGAN (taxing entity)<sup>A</sup>  
 the BOARD OF COUNTY COMMISSIONERS (governing body)<sup>B</sup>  
 of the COUNTY OF MORGAN (local government)<sup>C</sup>

Hereby officially certifies the following mills  
 to be levied against the taxing entity's GROSS \$ 723,895,530  
 assessed valuation of:

(GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation  
 (AV) different than the GROSS AV due to a Tax  
 Increment Financing (TIF) Area<sup>F</sup> 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<sup>G</sup> 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: 01/09/2024 for budget/fiscal year 2024.  
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

**PURPOSE** (see end notes for definitions and examples)**LEVY<sup>2</sup>****REVENUE<sup>2</sup>**

1. General Operating Expenses <sup>H</sup>	<u>28.948</u> mills	\$ <u>20,955,327</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<u>28.948</u> mills	\$ <u>20,955,327</u>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	<u>.105</u> mills	\$ <u>76,009</u>
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____

**TOTAL:** [ Sum of General Operating  
Subtotal and Lines 3 to 7 ]29.053 mills \$ 21,031,336Contact person: LORI CRISPINPhone: ( 970 ) 542-3506Signed: Lori CrispinTitle: INTERIM FINANCE DIRECTOR

Survey Question: Does the taxing entity have voter approval to adjust the general  
 operating levy to account for changes to assessment rates? ☐ Yes ☒ No

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 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.

<sup>1</sup> 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.

<sup>2</sup> 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 2022		Current Year 2023		Budget Year 2024		Increase (Decrease) From 2023- 2024	
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
ASSESSED VALUATION		\$675,874,830		\$671,048,700		\$723,895,530		\$52,846,830
General Fund	19.448	\$13,144,414	19.448	\$13,050,555	19.448	\$14,078,320	0.000	\$1,027,765
Road & Bridge Fund	7.500	\$5,069,061	7.500	\$5,032,865	7.500	\$5,429,216	0.000	\$396,351
Social Services Fund	2.000	\$1,351,750	2.000	\$1,342,097	2.000	\$1,447,791	0.000	\$105,694
Tax Abatement - General Fund	0.064	\$43,256	0.035	\$23,487	0.105	\$76,009	0.070	\$52,522
	29.012	\$19,608,481	28.983	\$19,449,004	29.053	\$21,031,336	0.070	\$1,582,333

# Consolidated Budget Summary

Prior Year Actual - 2022

All Funds

ASSESSED VALUATION - \$675,874,830	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund
Expenditures and Other Provisions	\$15,351,724	\$8,921,950	\$5,520,282	\$813,315	\$151,235
Available Revenues:					
Property Taxes	\$13,132,894	\$5,058,376	\$1,348,901	\$0	\$0
Revenue Other Than Property Tax:					
Delinquent Taxes	\$230,875	\$78,530	\$16,985	\$0	\$0
Other Taxes	\$1,364,199	\$417,751	\$0	\$0	\$196,670
Intergovernmental	\$1,013,445	\$3,307,701	\$4,420,437	\$46,193	\$0
Licenses and Permits	\$103,765	\$24,357	\$0	\$0	\$0
Charges for Services	\$1,535,761	\$14,183	\$0	\$727,808	\$0
Other Revenue	\$670,547	\$103,565	\$39,633	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$35,739,945	\$15,722,361	\$1,477,196	\$1,047,304	\$629,904
Total	\$53,791,431	\$24,726,824	\$7,303,152	\$1,821,305	\$826,574
Less: Unappropriated Fund Balance, EOY	\$38,439,707	\$15,804,874	\$1,782,870	\$1,007,990	\$675,339
Total Revenue Available	\$15,351,724	\$8,921,950	\$5,520,282	\$813,315	\$151,235
Mill Levy	19.512	7.500	2.000		

**Morgan County**  
**Fort Morgan, Colorado**

Conservation Trust Fund	Confiscation Seizure Fund	Jail Capital Improvement Fund	Ambulance Service Fund	Solid Waste Management Fund	Central Services Fund	Total
\$0	\$9	\$0	\$1,836,228	\$977,597	\$5,072,674	\$38,645,014
\$0	\$0	\$0	\$0	\$0	\$0	\$19,540,171
\$0	\$0	\$0	\$0	\$0	\$0	\$326,390
\$0	\$0	\$0	\$0	\$0	\$0	\$1,978,620
\$122,154	\$0	\$0	\$130,580	\$0	\$94,346	\$9,134,856
\$0	\$0	\$0	\$0	\$0	\$0	\$128,122
\$0	\$0	\$0	\$1,365,394	\$1,285,269	\$4,263,842	\$9,192,257
\$6,974	\$822	\$13,984	\$25,067	\$79,044	\$175,065	\$1,114,701
\$0	\$0	\$120,000	\$0	\$0	\$0	\$120,000
\$338,600	\$6,750	\$1,304,985	\$2,341,710	\$6,770,672	\$9,947,337	\$75,326,764
\$467,728	\$7,572	\$1,438,969	\$3,862,751	\$8,134,985	\$14,480,590	\$116,861,881
\$467,728	\$7,563	\$1,438,969	\$2,026,523	\$7,157,388	\$9,407,916	\$78,216,867
\$0	\$9	\$0	\$1,836,228	\$977,597	\$5,072,674	\$38,645,014
						29.012

# Consolidated Budget Summary

Current Year Estimated - 2023

All Funds

	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund
ASSESSED VALUATION - \$671,048,700					
Expenditures and Other Provisions	\$22,410,637	\$8,860,533	\$6,385,819	\$753,273	\$208,750
Available Revenues:					
Property Taxes	\$13,074,041	\$5,032,865	\$1,342,097	\$0	\$0
Revenue Other Than Property Tax:					
Delinquent Taxes	\$25,000	\$3,000	\$150	\$0	\$0
Other Taxes	\$1,351,000	\$360,000	\$0	\$0	\$150,000
Intergovernmental	\$6,811,839	\$3,020,946	\$4,676,262	\$44,000	\$0
Licenses and Permits	\$193,100	\$21,000	\$0	\$0	\$0
Charges for Services	\$1,634,000	\$25,000	\$0	\$757,500	\$0
Miscellaneous Revenue	\$2,327,580	\$200,500	\$31,423	\$0	\$0
Transfers	\$500,000	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$38,439,707	\$15,804,874	\$1,782,870	\$1,007,990	\$675,339
Total	\$64,356,267	\$24,468,185	\$7,832,802	\$1,809,490	\$825,339
Less: Unappropriated Fund Balance, EOY	\$41,945,630	\$15,607,652	\$1,446,983	\$1,056,217	\$616,589
Total Revenue Available	\$22,410,637	\$8,860,533	\$6,385,819	\$753,273	\$208,750
Mill Levy	19.483	7.500	2.000		

**Morgan County**  
**Fort Morgan, Colorado**

Conservation Trust Fund	Confiscation Seizure Fund	Jail Capital Improvement Fund	Ambulance Service Fund	Solid Waste Management Fund	Central Services Fund	Total
\$2,000	\$1,000	\$0	\$2,044,051	\$2,088,313	\$5,011,420	\$47,765,796
\$0	\$0	\$0	\$0	\$0	\$0	\$19,449,003
\$0	\$0	\$0	\$0	\$0	\$0	\$28,150
\$0	\$0	\$0	\$0	\$0	\$0	\$1,861,000
\$155,000	\$0	\$0	\$157,000	\$0	\$0	\$14,865,047
\$0	\$0	\$0	\$0	\$0	\$0	\$214,100
\$0	\$1,000	\$0	\$1,655,000	\$1,390,600	\$4,518,000	\$9,981,100
\$0	\$0	\$15,000	\$43,000	\$151,778	\$4,000	\$2,773,281
\$0	\$0	\$120,000	\$200,000	\$0	\$0	\$820,000
\$467,728	\$7,563	\$1,438,969	\$2,026,523	\$7,157,388	\$9,407,916	\$78,216,867
\$622,728	\$8,563	\$1,573,969	\$4,081,523	\$8,699,766	\$13,929,916	\$128,208,548
\$620,728	\$7,563	\$1,573,969	\$2,037,472	\$6,611,453	\$8,918,496	\$80,442,752
\$2,000	\$1,000	\$0	\$2,044,051	\$2,088,313	\$5,011,420	\$47,765,796
						28.983



# Consolidated Budget Summary

Budget - 2024

All Funds

	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund
ASSESSED VALUATION - \$723,895,530					
Expenditures and Other Provisions	\$25,870,710	\$11,382,580	\$7,051,235	\$1,703,500	\$259,100
Available Revenues:					
Property Taxes	\$14,154,329	\$5,429,216	\$1,447,791	\$0	\$0
Revenue Other Than Property Tax:					
Delinquent Taxes	\$25,000	\$5,000	\$150	\$0	\$0
Other Taxes	\$1,287,556	\$360,000	\$0	\$0	\$150,000
Intergovernmental	\$1,328,500	\$3,427,669	\$4,906,929	\$43,000	\$0
Licenses and Permits	\$112,100	\$21,000	\$0	\$0	\$0
Charges for Services	\$1,682,000	\$25,000	\$0	\$807,000	\$0
Other Revenue	\$2,429,880	\$200,500	\$32,521	\$0	\$0
Transfers	\$250,000	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$41,945,630	\$15,607,652	\$1,446,983	\$1,056,217	\$616,589
Total	\$63,214,995	\$25,076,037	\$7,834,374	\$1,906,217	\$766,589
Less: Unappropriated Fund Balance, EOY	\$37,344,285	\$13,693,457	\$783,139	\$202,717	\$507,489
Total Revenue Available	\$25,870,710	\$11,382,580	\$7,051,235	\$1,703,500	\$259,100
Mill Levy	19.553	7.500	2.000		

**Morgan County**  
**Fort Morgan, Colorado**

Conservation Trust Fund	Confiscation Seizure Fund	Jail Capital Improvement Fund	Ambulance Service Fund	Solid Waste Management Fund	Central Services Fund	Total
\$770,728	\$1,000	\$1,000,000	\$2,545,476	\$1,723,362	\$8,051,492	\$60,359,183
\$0	\$0	\$0	\$0	\$0	\$0	\$21,031,336
\$0	\$0	\$0	\$0	\$0	\$0	\$30,150
\$0	\$0	\$0	\$0	\$0	\$0	\$1,797,556
\$150,000	\$0	\$0	\$182,000	\$0	\$70,000	\$10,108,098
\$0	\$0	\$0	\$0	\$0	\$0	\$133,100
\$0	\$1,000	\$0	\$1,655,000	\$1,405,600	\$5,368,000	\$10,943,600
\$0	\$0	\$15,000	\$45,000	\$156,000	\$2,000	\$2,880,901
\$0	\$0	\$120,000	\$200,000	\$0	\$891,636	\$1,461,636
\$620,728	\$7,563	\$1,573,969	\$2,037,472	\$6,611,453	\$8,918,496	\$80,442,752
\$770,728	\$8,563	\$1,708,969	\$4,119,472	\$8,173,053	\$15,250,132	\$128,829,129
\$0	\$7,563	\$708,969	\$1,573,996	\$6,449,691	\$7,198,640	\$68,469,946
\$770,728	\$1,000	\$1,000,000	\$2,545,476	\$1,723,362	\$8,051,492	\$60,359,183
						29.053

