



MORGAN COUNTY

2025 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, 2025

Attached is the 2025 budget for Morgan County, submitted pursuant to Section 29-1-113, CRS. This budget was adopted on December 13, 2024. If there are any questions on the budget, please contact Jon Becker at (970) 542-3500 and P.O. Box 596, Fort Morgan, CO 80701. The mill levy certified to the County Commissioners is 29.036 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 29.036 includes .088 mill certified due to County abatements. Based on an assessed valuation of \$744,220,440 the property tax revenue is \$21,609,184. 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.



Jon J. Becker, Chairman

Kelvin Bernhardt

Kelvin Bernhardt, Commissioner

Tim Malone

Tim Malone, Commissioner

ATTEST:

Kevin Strauch

Kevin Strauch, Clerk to the Board



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2025 Budget

Morgan County
Fort Morgan, Colorado

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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 2025 budget for Morgan County. This budget is balanced, represents the County’s financial plan for 2025, 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 2024 County mill levy has been certified as follows:

<u>FUND</u>	<u>MILL LEVY</u>
General	19.448
Tax Abatement	0.088
Total General	19.536
Road and Bridge	7.500
Social Services	2.000
Total Levy	<u>29.036</u>

This will generate \$21,609,184 in property tax revenues to be collected in 2025. This is an increase of \$577,848 from 2024 property tax revenues. The 2025 approved Morgan County budget is \$68,607,539. This is an increase of 8,248,356 from the final 2024 County budget.

Increase in Assessed Value

For 2024, Morgan County experienced an increase of \$20,324,910 in assessed valuation at \$744,220,440 up from \$723,895,530 in 2023. 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 recovered from pandemic-era prices which has helped the local economy. While the economy is growing, numerous challenges remain. Real estate transactions have slowed slightly as interest rates have increased. The single family housing market availability has declined. Affordable housing is difficult to find in Morgan County especially for agricultural workers.

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. In 2024, local agriculture faced not only the housing shortage but also a decrease in net farm income hampering recovery of the region's farm economy. Wheat and corn prices both declined in 2024. Morgan County is seeing an increased interest in renewable energy locating in the County which will help the local economy. The County is seeing a growth in Solar Farms throughout the County.

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

The County completed an employee market salary study in 2024. The results of the study will be implemented in 2025. The County budget for salaries increased 20% in 2025. The County Commissioners are committed to continue looking at salaries based on the current market.

The County's health insurance premium costs for County employee coverage increased 6% for the 2025 budget year. The County pays approximately \$3.8 million dollars a year for employee health premiums. The County provides health insurance coverage for all full-time employees. In 2025 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 2025 General Fund budget is \$31,108,251. This is an increase of \$5,237,541 from the 2024 budget. The General Fund capital outlay budget is \$4,579,500 in 2025. The capital projects budget includes \$3 million for energy efficient improvements at the Jail/Judicial Complex and Fairgrounds. The County also budgeted \$700,000 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 0.088 mill from tax abatements has been certified for a total of 19.536. 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 2025 Road and Bridge Fund budget is \$11,063,057. This is a decrease of \$319,523 from the 2024 budget. The Road and Bridge fund mill levy was set at 7.5 for 2024 for taxes collected in 2025. 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 two capital road project planned for 2025. There will be an overlay project on County Road 24 from Highway 34 to Road W for a budget of \$991,000 and on County Road P from Road 3 to Highway 52 for \$615,000. Capital bridge projects include two County Bridges for a total budget of \$274,950. The County budgets annually to reserve funds for future major road and bridge projects. Morgan County will reserve \$100,000 in 2025 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 561,396 from the 2024 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 2025 budget for the 911 Emergency Telephone Fund is \$1,979,500. This is an increase from the 2024 budget of \$276,000. The 2025 budget includes \$1,005,000 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 2025 continues to receive the 2.9% local lodging tax to support our tourism industry. The total budget for 2025 is \$272,000. This is an increase of \$12,90 from the 2024 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 2025 budget for Morgan County is \$944,904. This is an increase of \$174,176 from the 2024 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 2025 budget includes an additional transfer from the General Fund of \$5 million dollars making the total transfer of funds to the Jail Capital Improvement Fund of \$5,120,000. The 2025 budget is \$86,900.

Central Services Fund:

The 2025 budget for the Central Services Fund, an internal service fund, is \$7,805,429. This is a decrease of \$246,063 from the 2024 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 2025 budget is \$5,018,148. A resolution was passed in 1997 establishing a reserve in the Solid Waste Management Fund to fund future capital projects at the landfill. This reserve is calculated annually to maintain funds for the future expansion needs at the landfill. This includes opening new cells when needed and closing completed cells. 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 2025 Ambulance Service budget is \$2,712,852. The County continues to reserve funds for capital building and equipment needs.

The 2025 Morgan County Budget

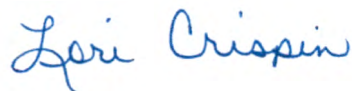
The County continues to evaluate and follow a ten-year plan developed for all the departments with emphasis on staffing levels and capital projects. The budgeting effort will be the starting point for an overall comprehensive operation and management plan that will aid in providing direction to County 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 29.036.
- Assessed value increased by \$20,324,910.
- Total 2025 Morgan County budget is \$68,607,539.
- The total employee salary budget increased by 20% for the 2025 budget after a comprehensive salary market study was completed. Employees will see salary increases according to the results of the market study.
- A 6% increase in employee health premiums is effective in 2025.
- In 2025 the County will begin an optional matching 457 deferred retirement plan for employees who choose to participate in addition to the current 401a matching plan.

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 2025
 (Includes regular positions only - Does not include seasonal or temporary employees)
 (Includes vacant positions)

Department	Proposed 2025 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 2025; 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, October 29, 2024, at 09:00 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 24, 2024



RESOLUTION 2024 BCC 50

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 2025 AND ENDING ON THE LAST DAY OF DECEMBER 2025.

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 15, 2024, 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 October 29, 2024, 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	\$ 31,108,251
Special Revenue Funds	
Road and Bridge Fund	11,063,057
Social Services Fund	7,612,631
911 Emergency Telephone Fund	1,979,500
Lodging Tourism Tax Fund	272,000
Conservation Trust Fund	944,904
Confiscation Seizure Fund	3,867
Capital Improvement Fund	
Jail Capital Improvement Fund	86,900
Enterprise Funds	
Ambulance Service Fund	2,712,852
Solid Waste Management Fund	5,018,148
Central Services Fund	7,805,429
Totals	\$ 68,607,539

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	\$ 7,373,461	\$ 9,195,700	\$ 14,539,090	\$ 31,108,251
Special Revenue				
Road and Bridge	1,028,251	4,453,153	5,581,653	\$ 11,063,057
Social Services	886,650	5,237,540	1,488,441	\$ 7,612,631
911 Emergency Telephone	953,002	1,026,498	0	\$ 1,979,500
Lodging Tourism Tax	102,000	170,000	0	\$ 272,000
Conservation Trust	784,904	160,000	0	\$ 944,904
Confiscation Seizure Fund	3,767	100	0	\$ 3,867
Jail Capital Improvement	(5,048,100)	5,135,000	0	\$ 86,900
Enterprise Funds				
Ambulance Service Fund	(43,148)	2,756,000	0	\$ 2,712,852
Solid Waste Management	2,968,148	2,050,000	0	\$ 5,018,148
Central Services	<u>1,900,329</u>	<u>5,905,100</u>	<u>0</u>	<u>\$ 7,805,429</u>
Totals	<u>\$ 10,909,264</u>	<u>\$ 36,089,091</u>	<u>\$ 21,609,184</u>	<u>\$ 68,607,539</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 13th day of December AD 2024.

BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY, COLORADO


Mark A. Arudt, Chairman


Jon J. Becker, Commissioner


Gordon H. Westhoff, Commissioner



Attest: 
Kevin Strauch, Clerk to the Board



RESOLUTION 2024 BCC 51

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF MORGAN, COLORADO, FOR THE 2025 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 13, 2024, and;

WHEREAS, the amount of money necessary to balance the budget for the general operating purposes General Fund is \$14,539,090 and;

WHEREAS, the amount of money necessary to balance the budget for Road and Bridge Fund is \$5,581,653 and;

WHEREAS, the amount of money necessary to balance the budget for Social Services Fund is \$1,488,441 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 he 2025 budget year, there is hereby levied a tax of 19.536 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2024,

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 2024.

Section 3. That for the purpose of meeting all operating and other expenses of the Social Services Fund of the County 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 2024.

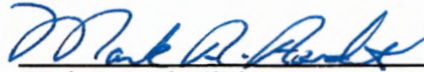
The details of the above tax levies is as follows:

General	19.448
Tax Abatement	<u>0.088</u>
Total General	19.536
Road and Bridge	7.500
Social Services	<u>2.000</u>
Total Levy	<u><u>29.036</u></u>

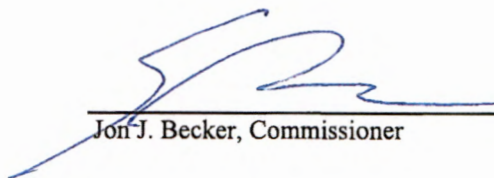
Section 4. That the Budget Officer is hereby authorized and directed to immediately certify to the County Commissioners of Morgan County, Colorado, the mill levies for the County of Morgan as herein above determined and set.

ADOPTED, this 13th day of December AD 2024.

BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY, COLORADO



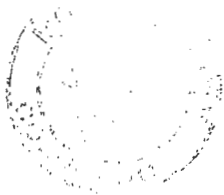
Mark A. Arndt, Chairman



Jon J. Becker, Commissioner



Gordon H. Westhoff, Commissioner



Attest:

Kevin Strauch, Clerk to the Board



RESOLUTION 2024 BCC 52

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 2025 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 13, 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:

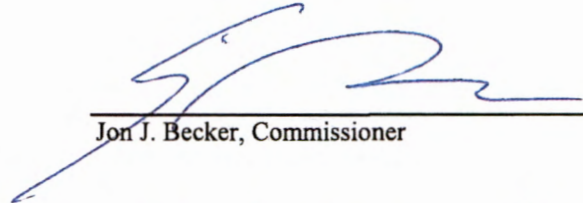
Fund	Current Operating Expenses	Capital Outlay	Total Expenditures
General	\$ 26,528,751	\$ 4,579,500	\$ 31,108,251
Special Revenue			
Road and Bridge	9,182,107	1,880,950	11,063,057
Social Services	7,612,631	0	7,612,631
911 Emergency Telephone	974,500	1,005,000	1,979,500
Lodging Tourism Tax	272,000		272,000
Conservation Trust		944,904	944,904
Confiscation Seizure Fund	3,867		3,867
Capital Improvement Fund			
Jail Capital Improvement		86,900	86,900
Enterprise Funds			
Ambulance Service Fund	2,662,852	50,000	2,712,852
Solid Waste Management	1,632,748	3,385,400	5,018,148
Central Services	4,889,943	2,915,486	7,805,429
Totals	<u>\$ 53,759,399</u>	<u>\$ 14,848,140</u>	<u>\$ 68,607,539</u>

ADOPTED, this 13th day of December 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

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 \$ 744,220,440 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: 12/13/2024 for budget/fiscal year 2025
(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	<u>28.948</u> mills	\$ <u>21,543,693</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	28.948 mills	\$ 21,543,693
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	<u>.088</u> mills	\$ <u>65,491</u>
7. Other ^N (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	29.036 mills	\$ 21,609,184

Contact person: (print) Lori Crispin Daytime phone: () 970 542-3506
Signed: Lori Crispin Title: Finance Director

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

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 2023		Current Year 2024		Budget Year 2025		Increase (Decrease) From 2024- 2025	
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
ASSESSSED VALUATION		\$671,048,700		\$723,895,530		\$744,220,440		\$20,324,910
General Fund	19.448	\$13,050,555	19.448	\$14,078,320	19.448	\$14,473,599	0.000	\$395,279
Road & Bridge Fund	7.500	\$5,032,865	7.500	\$5,429,216	7.500	\$5,581,653	0.000	\$152,437
Social Services Fund	2.000	\$1,342,097	2.000	\$1,447,791	2.000	\$1,488,441	0.000	\$40,650
Tax Abatement - General Fund	0.035	\$23,487	0.105	\$76,009	0.088	\$65,491	(0.017)	(\$10,518)
	28.983	\$19,449,004	29.053	\$21,031,336	29.036	\$21,609,184	(0.017)	\$577,848

Consolidated Budget Summary

Prior Year Actual - 2023

All Funds

ASSESSED VALUATION - \$671,048,700	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund
Expenditures and Other Provisions	\$20,845,136	\$7,915,716	\$6,034,996	\$674,788	\$206,799
Available Revenues:					
Property Taxes	\$12,943,786	\$4,982,723	\$1,328,726	\$0	\$0
Revenue Other Than Property Tax:					
Delinquent Taxes	\$41,262	\$9,078	\$252	\$0	\$0
Other Taxes	\$1,555,904	\$434,746	\$0	\$0	\$161,106
Intergovernmental	\$5,301,523	\$3,400,217	\$4,686,155	\$32,432	\$0
Licenses and Permits	\$264,634	\$25,244	\$0	\$0	\$0
Charges for Services	\$1,566,518	\$24,035	\$0	\$833,463	\$0
Other Revenue	\$4,508,318	\$271,369	\$33,512	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$38,439,710	\$15,804,874	\$1,782,870	\$1,007,990	\$675,339
Total	\$64,621,655	\$24,952,286	\$7,831,515	\$1,873,885	\$836,445
Less: Unappropriated Fund Balance, EOY	\$43,776,519	\$17,036,570	\$1,796,519	\$1,199,097	\$629,646
Total Revenue Available	\$20,845,136	\$7,915,716	\$6,034,996	\$674,788	\$206,799
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
\$0	\$3,000	\$0	\$2,203,137	\$1,116,187	\$5,278,723	\$44,278,482
\$0	\$0	\$0	\$0	\$0	\$0	\$19,255,235
\$0	\$0	\$0	\$0	\$0	\$0	\$50,592
\$0	\$0	\$0	\$0	\$0	\$0	\$2,151,756
\$133,524	\$0	\$0	\$162,062	\$0	\$0	\$13,715,913
\$0	\$0	\$0	\$0	\$0	\$0	\$289,878
\$0	\$0	\$0	\$1,829,101	\$1,567,570	\$4,436,677	\$10,257,364
\$23,653	\$104	\$14,854	\$67,988	\$202,135	\$512,975	\$5,634,908
\$0	\$0	\$120,000	\$200,000	\$0	\$0	\$320,000
\$467,727	\$7,563	\$1,438,969	\$2,026,523	\$7,157,388	\$9,407,916	\$78,216,869
\$624,904	\$7,667	\$1,573,823	\$4,285,674	\$8,927,093	\$14,357,568	\$129,892,515
\$624,904	\$4,667	\$1,573,823	\$2,082,537	\$7,810,906	\$9,078,845	\$85,614,033
\$0	\$3,000	\$0	\$2,203,137	\$1,116,187	\$5,278,723	\$44,278,482
						28.983

Consolidated Budget Summary

Current Year Estimated - 2024

All Funds

ASSESSED VALUATION - \$723,895,530	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund
Expenditures and Other Provisions	\$19,518,092	\$9,397,154	\$6,826,991	\$774,800	\$233,700
Available Revenues:					
Property Taxes	\$14,154,329	\$5,429,216	\$1,447,791	\$0	\$0
Revenue Other Than Property Tax:					
Delinquent Taxes	\$17,000	\$6,000	\$140	\$0	\$0
Other Taxes	\$3,111,504	\$365,000	\$0	\$0	\$170,000
Intergovernmental	\$1,062,109	\$3,325,775	\$4,973,536	\$0	\$0
Licenses and Permits	\$214,000	\$25,700	\$0	\$0	\$0
Charges for Services	\$1,886,900	\$20,000	\$0	\$865,000	\$0
Miscellaneous Revenue	\$4,084,380	\$335,000	\$37,675	\$0	\$0
Transfers	\$625,000	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$43,776,519	\$17,036,570	\$1,796,519	\$1,199,097	\$629,646
Total	\$68,931,741	\$26,543,261	\$8,255,661	\$2,064,097	\$799,646
Less: Unappropriated Fund Balance, EOY	\$49,413,649	\$17,146,107	\$1,428,670	\$1,289,297	\$565,946
Total Revenue Available	\$19,518,092	\$9,397,154	\$6,826,991	\$774,800	\$233,700
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
\$0	\$1,000	\$200,000	\$2,518,082	\$1,601,103	\$5,772,578	\$46,843,500
\$0	\$0	\$0	\$0	\$0	\$0	\$21,031,336
\$0	\$0	\$0	\$0	\$0	\$0	\$23,140
\$0	\$0	\$0	\$0	\$0	\$0	\$3,646,504
\$140,000	\$0	\$0	\$154,000	\$0	\$70,000	\$9,725,420
\$0	\$0	\$0	\$0	\$0	\$0	\$239,700
\$0	\$100	\$0	\$2,104,900	\$1,833,950	\$5,210,000	\$11,920,850
\$20,000	\$0	\$15,000	\$64,000	\$251,737	\$22,100	\$4,829,892
\$0	\$0	\$120,000	\$200,000	\$0	\$505,134	\$1,450,134
\$624,904	\$4,667	\$1,573,823	\$2,082,537	\$7,810,906	\$9,078,845	\$85,614,033
\$784,904	\$4,767	\$1,708,823	\$4,605,437	\$9,896,593	\$14,886,079	\$138,481,009
\$784,904	\$3,767	\$1,508,823	\$2,087,355	\$8,295,490	\$9,113,501	\$91,637,509
\$0	\$1,000	\$200,000	\$2,518,082	\$1,601,103	\$5,772,578	\$46,843,500
						29.053

Consolidated Budget Summary

Budget - 2025

All Funds

ASSESSED VALUATION - \$744,220,440	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund
Expenditures and Other Provisions	\$31,108,251	\$11,063,057	\$7,612,631	\$1,979,500	\$272,000
Available Revenues:					
Property Taxes	\$14,473,599	\$5,581,653	\$1,488,441	\$0	\$0
Revenue Other Than Property Tax:					
Delinquent Taxes	\$15,000	\$10,000	\$140	\$0	\$0
Other Taxes	\$1,316,000	\$365,000	\$0	\$0	\$170,000
Intergovernmental	\$3,121,920	\$3,732,453	\$5,204,400	\$145,498	\$0
Licenses and Permits	\$199,000	\$25,700	\$0	\$0	\$0
Charges for Services	\$1,849,900	\$20,000	\$0	\$881,000	\$0
Other Revenue	\$2,443,880	\$300,000	\$33,000	\$0	\$0
Transfers	\$250,000	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$49,413,649	\$17,146,107	\$1,428,670	\$1,289,297	\$565,946
Total	\$73,082,948	\$27,180,913	\$8,154,651	\$2,315,795	\$735,946
Less: Unappropriated Fund Balance, EOY	\$41,974,697	\$16,117,856	\$542,020	\$336,295	\$463,946
Total Revenue Available	\$31,108,251	\$11,063,057	\$7,612,631	\$1,979,500	\$272,000
Mill Levy	19.536	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
\$944,904	\$3,867	\$86,900	\$2,712,852	\$5,018,148	\$7,805,429	\$68,607,539
\$0	\$0	\$0	\$0	\$0	\$0	\$21,543,693
\$0	\$0	\$0	\$0	\$0	\$0	\$25,140
\$0	\$0	\$0	\$0	\$0	\$0	\$1,851,000
\$140,000	\$0	\$0	\$222,000	\$0	\$110,000	\$12,676,271
\$0	\$0	\$0	\$0	\$0	\$0	\$224,700
\$0	\$100	\$0	\$2,257,000	\$1,900,000	\$5,745,000	\$12,653,000
\$20,000	\$0	\$15,000	\$77,000	\$150,000	\$50,100	\$3,088,980
\$0	\$0	\$5,120,000	\$200,000	\$0	\$891,636	\$6,461,636
\$784,904	\$3,767	\$1,508,823	\$2,087,355	\$8,295,490	\$9,113,501	\$91,637,509
\$944,904	\$3,867	\$6,643,823	\$4,843,355	\$10,345,490	\$15,910,237	\$150,161,929
\$0	\$0	\$6,556,923	\$2,130,503	\$5,327,342	\$8,104,808	\$81,554,390
\$944,904	\$3,867	\$86,900	\$2,712,852	\$5,018,148	\$7,805,429	\$68,607,539
						29.036

