



MORGAN COUNTY

2022 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 31, 2021

Attached is the 2022 budget for Morgan County, submitted pursuant to Section 29-1-113, CRS. This budget was adopted on December 14, 2021. 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 28.972 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 28.972 includes .024 mill certified due to County abatements. Based on an assessed valuation of \$675,874,830 the property tax revenue is \$19,581,446. 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:


Susan Bailey, Clerk to the Board

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2022 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 2022 budget for Morgan County. This budget is balanced, represents the County’s financial plan for 2022, 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 2021 County mill levy has been certified as follows:

<u>FUND</u>	<u>MILL LEVY</u>
General	19.448
Tax Abatement	0.024
Total General	19.512
Road and Bridge	7.500
Social Services	2.000
Total Levy	<u>29.012</u>

This will generate \$19,581,446 in property tax revenues to be collected in 2022. This is an increase of \$968,954 from 2021 property tax revenues. The 2022 approved Morgan County budget is \$63,037,304. This is an increase of \$15,548,555 from the final 2021 County budget.

Increase in Assessed Value

For 2021, Morgan County experienced an increase of \$34,330,220 in assessed valuation at \$675,874,830 up from \$641,544,610 in 2020. 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. COVID-19 had a huge negative impact on Morgan County’s economy. The County is still struggling with the effects of COVID-19. Morgan County did receive federal dollars through the

State of Colorado from the Cares Relief Act that were extended through 2021. These dollars were used for expenses not budgeted for 2021 due to COVID restrictions. The County will also receive funds from the Federal funded American Rescue Plan Act enacted in 2021 to help the United States recover from the effects of COVID-19.

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. The drought continues to affect the farm economy negatively.

Labor market. As in other areas of the State, the labor market conditions have begun to slowly recover since the pandemic related shutdowns.

Personnel Expenses

For the 2022 budget year, the County Commissioners approved a 7% increase in the County approved salary schedule. This increase will be given to all current County employees and any employees hired in 2022. 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 remained the same for the 2022 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. All the cost for family health coverage is 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 2022 General Fund budget is \$33,380,919. This is an increase of \$15,346,164 from the 2021 budget. The General Fund capital outlay budget is \$17,485,000 in 2022. The capital projects budget includes \$15 million for an expansion project at the Jail/Judicial Complex. The County also budgeted \$270,000 to construct a new grader shed to house County equipment south of Fort Morgan.

The General Fund mill levy is set at 19.448. In addition, a .024 mill from tax abatements has been certified for a total of 19.512. Morgan County does not levy a sales tax so the assessed value has a large impact on Morgan County's tax revenues. In 2021, the assessed value for Morgan County increased by \$34,330,220. 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 2022 Road and Bridge Fund budget is \$10,488,141. This is an increase of \$1,799,924 from the 2021 budget. The Road and Bridge fund mill levy was set at 7.5 for 2021 for taxes collected in 2022. 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 three capital road projects planned for 2022. There will be overlay projects on County Road 22, County Road U, and County Road R. Capital bridge projects include three County Bridges for a total budget of \$344,373. The County budgets annually to reserve funds for future major road and bridge projects. Morgan County will reserve \$400,000 in 2022 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 2022 is \$5,802,606. This is a slight decrease of \$16,183 from the 2021 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 2022 budget for the 911 Emergency Telephone Fund is \$1,633,000. This is an increase from the 2021 budget of \$581,500. The 2022 budget includes \$650,000 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 2021 continues to receive the 2.9% local lodging tax to support our tourism industry. The total budget for 2022 is \$218,300. This is a decrease of \$12,900 from the 2021 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 2022 budget for Morgan County is \$70,000. This is a decrease of \$190,000. Funds will be used 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 2022 budget is \$1,000,000. The County has budgeted for an energy efficiency project at the Jail/Judicial Complex.

Central Services Fund:

The 2022 budget for the Central Services Fund, an internal service fund, is \$7,505,980. This is an increase of \$208,932. 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 2022 budget is \$1,261,422. 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 supported by user fees. 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 2022 Ambulance Service budget is \$1,675,936. Fees charged will remain the same for 2022. The County continues to reserve funds for capital building and equipment needs.

The 2022 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 28.972.
- Assessed value increased by \$34,330,220.
- Total 2022 Morgan County budget is \$63,037,304.
- A 7% salary structure 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 2022

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

Department	Proposed 2022 FTEs		
	Full-time	Part-time	Total
Ambulance	16	10.00	26.00
Assessor	9	0.50	9.50
Building Maintenance	8		8.00
Clerk and Recorder	12		12.00
Commissioners	3		3.00
Commissioner Administration	1		1.00
Communications	16		16.00
Coroner	1	2.50	3.50
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	-		-
Planning and Zoning	5		5.00
Public Trustee		0.50	0.50
Road and Bridge	41	0.50	41.50
Sheriff	55		55.00
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	1		1.00
Total County	269	14.00	283.00

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 2022; 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 16, 2021, at 9:00 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/Michelle Covelli
Budget Officer

Publication: October 27, 2021



RESOLUTION 2021 BCC 42

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 2022, AND ENDING ON THE LAST DAY OF DECEMBER 2022.

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, 2021, 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 16, 2021, 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	\$ 33,380,919
Special Revenue Funds	
Road and Bridge Fund	10,488,141
Social Services Fund	5,802,606
911 Emergency Telephone Fund	1,633,000
Lodging Tourism Tax Fund	218,300
Conservation Trust Fund	70,000
Confiscation Seizure Fund	1,000
Capital Improvement Fund	
Jail Capital Improvement Fund	1,000,000
Enterprise Funds	
Ambulance Service Fund	1,675,936
Solid Waste Management Fund	1,261,422
Central Services Fund	7,505,980
Totals	<u>\$ 63,037,304</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	\$ 10,036,034	\$ 10,184,250	\$ 13,160,635	\$ 33,380,919
Special Revenue				
Road and Bridge	1,604,613	3,814,467	5,069,061	\$ 10,488,141
Social Services	(84,488)	4,535,344	1,351,750	\$ 5,802,606
911 Emergency Telephone	933,000	700,000	0	\$ 1,633,000
Lodging Tourism Tax	58,300	160,000	0	\$ 218,300
Conservation Trust	(21,000)	91,000	0	\$ 70,000
Confiscation Seizure Fund	0	1,000	0	\$ 1,000
Jail Capital Improvement	870,000	130,000	0	\$ 1,000,000
Enterprise Funds				
Ambulance Service Fund	373,436	1,302,500	0	\$ 1,675,936
Solid Waste Management	47,472	1,213,950	0	\$ 1,261,422
Central Services	2,783,480	4,722,500	0	\$ 7,505,980
Totals	<u>\$ 16,600,847</u>	<u>\$ 26,855,011</u>	<u>\$ 19,581,446</u>	<u>\$ 63,037,304</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 14th day of December AD 2021.

BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY, COLORADO

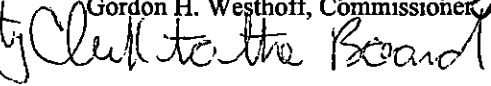

Mark A. Arndt, Chairman


Jon S. Becker, Commissioner


Gordon H. Westhoff, Commissioner



Attest: 
Susan Bailey, Clerk to the Board



2021 BCC 42

RESOLUTION 2021 BCC 43

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2021, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF MORGAN, COLORADO, FOR THE 2022 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 14, 2021, and;

WHEREAS, the amount of money necessary to balance the budget for the general operating purposes General Fund is \$13,160,635 and;

WHEREAS, the amount of money necessary to balance the budget for Road and Bridge Fund is \$5,069,061, and;

WHEREAS, the amount of money necessary to balance the budget for Social Services Fund is \$1,351,750, and;

WHEREAS, the 2021 valuation for assessment for the County of Morgan as certified by the County Assessor is \$675,874,830

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 2022 budget year, there is hereby levied a tax of 19.472 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2021.

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 2022 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 2021.

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 2022 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 2021.

The details of the above tax levies is as follows:

General	19.448
Tax Abatement	0.024
Total General	19.472
Road and Bridge	7.500
Social Services	2.000
Total Levy	28.972

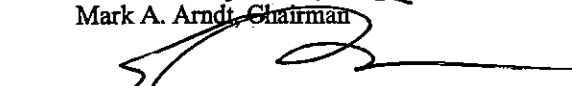
Section 4. That the Budget Officer is hereby authorized and directed to immediately certify to the County Commissioners of Morgan County, Colorado, the mill levies for the County of Morgan as herein above determined and set.

ADOPTED, this 14th Day of December AD 2021

BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY, COLORADO




Mark A. Arndt, Chairman


Jon J. Becker, Commissioner


Gordon H. Westhoff, Commissioner

Attest:


Susan Bailey, Clerk to the Board



RESOLUTION 2021 BCC 44

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 2022 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 14, 2021 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	\$ 15,895,919	\$ 17,485,000	\$ 33,380,919
Special Revenue			
Road and Bridge	6,753,449	3,734,692	10,488,141
Social Services	5,802,606		5,802,606
911 Emergency Telephone	983,000	650,000	1,633,000
Lodging Tourism Tax	218,300		218,300
Conservation Trust	70,000		70,000
Confiscation Seizure Fund	1,000		1,000
Capital Improvement Fund			
Jail Capital Improvement		1,000,000	1,000,000
Enterprise Funds			0
Ambulance Service Fund	1,635,936	40,000	1,675,936
Solid Waste Management	1,231,422	30,000	1,261,422
Central Services	4,290,555	3,215,425	7,505,980
Totals	<u>\$ 36,882,187</u>	<u>\$ 26,155,117</u>	<u>\$ 63,037,304</u>

ADOPTED, this 14th day of December AD 2021

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: *Susan Bailey* Deputy Clerk to the Board
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 \$ 675,874,830 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: 12/14/2021 for budget/fiscal year 2022
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)

LEVY²

REVENUE²

1. General Operating Expenses ^H	28.948 mills	\$ 19,565,225
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	.024 mills	\$ 16,221
7. Other ^N (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____

TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7] 28.972 mills \$ 19,581,446

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 29-1-113 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 2020		Current Year 2021		Budget Year 2022		Increase (Decrease) From 2021- 2022	
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
ASSESSED VALUATION		\$602,626,640		\$641,544,610		\$675,874,830		\$34,330,220
General Fund	19.448	\$11,719,883	19.448	\$12,476,760	19.448	\$13,144,414	0.000	\$667,654
Road & Bridge Fund	7.500	\$4,519,700	7.500	\$4,811,585	7.500	\$5,069,061	0.000	\$257,477
Social Services Fund	2.000	\$1,205,253	2.000	\$1,283,089	2.000	\$1,351,750	0.000	\$68,660
Tax Abatement - General Fund	0.005	\$3,013	0.064	\$41,059	0.024	\$16,221	(0.040)	(\$24,838)
	28.953	\$17,447,849	29.012	\$18,612,492	28.972	\$19,581,446	(0.040)	\$968,954

Consolidated Budget Summary
Prior Year Actual - 2020
All Funds

ASSESSSED VALUATION - \$602,626,640	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund	Conservation Trust Fund
Expenditures and Other Provisions	\$14,558,798	\$6,718,280	\$5,335,240	\$437,768	\$127,852	\$50,877
Available Revenues:						
Property Taxes	\$11,587,169	\$4,467,370	\$1,191,299	\$0	\$0	\$0
Revenue Other Than Property Tax:						
Delinquent Taxes	\$27,991	\$7,093	\$0	\$0	\$0	\$0
Other Taxes	\$1,309,646	\$404,338	\$0	\$0	\$122,944	\$0
Intergovernmental	\$1,430,215	\$2,974,746	\$4,138,216	\$24,159	\$0	\$100,834
Licenses and Permits	\$79,073	\$41,526	\$0	\$0	\$0	\$0
Charges for Services	\$1,536,588	\$14,154	\$0	\$268,539	\$0	\$0
Other Revenue	\$843,360	\$51,151	\$35,241	\$0	\$0	\$2,407
Transfers	\$200,000	\$0	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$30,275,078	\$12,005,733	\$1,198,371	\$1,009,534	\$557,703	\$217,631
Total	\$47,289,120	\$19,966,111	\$6,563,127	\$1,302,232	\$680,647	\$320,872
Less: Unappropriated Fund Balance, EOY	\$32,730,322	\$13,247,831	\$1,227,887	\$864,464	\$552,795	\$269,995
Total Revenue Available	\$14,558,798	\$6,718,280	\$5,335,240	\$437,768	\$127,852	\$50,877
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
\$0	\$40,556	\$1,457,170	\$870,813	\$4,073,921	\$33,671,275
\$0	\$0	\$0	\$0	\$0	\$17,245,838
\$0	\$0	\$0	\$0	\$0	\$35,084
\$0	\$0	\$0	\$0	\$0	\$1,836,928
\$0	\$0	\$59,355	\$0	\$4,050	\$8,731,575
\$0	\$0	\$0	\$0	\$0	\$120,599
\$0	\$0	\$1,207,499	\$1,176,791	\$4,633,898	\$8,837,469
\$936	\$14,449	\$25,997	\$43,512	\$170,588	\$1,187,641
\$0	\$120,000	\$0	\$0	\$0	\$320,000
\$4,900	\$1,082,324	\$2,551,793	\$5,657,656	\$9,286,174	\$63,846,897
\$5,836	\$1,216,773	\$3,844,644	\$6,877,959	\$14,094,710	\$102,162,031
\$5,836	\$1,176,217	\$2,387,474	\$6,007,146	\$10,020,789	\$68,490,756
\$0	\$40,556	\$1,457,170	\$870,813	\$4,073,921	\$33,671,275
					28.961

Consolidated Budget Summary
Current Year Estimated - 2021
All Funds

ASSESSSED VALUATION - \$641,544,610	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund	Conservation Trust Fund
Expenditures and Other Provisions	\$15,353,639	\$6,593,444	\$5,532,498	\$439,600	\$97,267	\$70,000
Available Revenues:						
Property Taxes	\$12,517,819	\$4,811,585	\$1,283,089	\$0	\$0	\$0
Revenue Other Than Property Tax:						
Delinquent Taxes	\$145,000	\$54,000	\$200	\$0	\$0	\$0
Other Taxes	\$1,290,000	\$350,000	\$0	\$0	\$160,000	\$0
Intergovernmental	\$879,983	\$2,920,900	\$4,106,841	\$0	\$0	\$90,000
Licenses and Permits	\$89,000	\$13,000	\$0	\$0	\$0	\$0
Charges for Services	\$1,629,700	\$13,000	\$0	\$551,024	\$0	\$0
Miscellaneous Revenue	\$620,280	\$26,500	\$30,019	\$0	\$0	\$1,000
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$32,730,322	\$13,247,831	\$1,227,887	\$864,464	\$552,795	\$269,995
Total	\$49,902,104	\$21,436,816	\$6,648,036	\$1,415,488	\$712,795	\$360,995
Less: Unappropriated Fund Balance, EOY	\$34,548,465	\$14,843,372	\$1,115,538	\$975,888	\$615,528	\$290,995
Total Revenue Available	\$15,353,639	\$6,593,444	\$5,532,498	\$439,600	\$97,267	\$70,000
Mill Levy	19.453	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
\$5,000	\$0	\$1,661,078	\$1,637,337	\$4,996,206	\$36,386,069
\$0	\$0	\$0	\$0	\$0	\$18,612,493
\$0	\$0	\$0	\$0	\$0	\$199,200
\$0	\$0	\$0	\$0	\$0	\$1,800,000
\$0	\$0	\$7,000	\$0	\$0	\$8,004,724
\$0	\$0	\$0	\$0	\$0	\$102,000
\$1,000	\$0	\$1,255,000	\$1,227,980	\$4,512,000	\$9,189,704
\$0	\$10,000	\$22,500	\$22,472	\$40,500	\$773,271
\$0	\$120,000	\$0	\$0	\$0	\$120,000
\$5,836	\$1,176,217	\$2,387,474	\$6,007,146	\$10,020,789	\$68,490,756
\$6,836	\$1,306,217	\$3,671,974	\$7,257,598	\$14,573,289	\$107,292,148
\$1,836	\$1,306,217	\$2,010,896	\$5,620,261	\$9,577,083	\$70,906,079
\$5,000	\$0	\$1,661,078	\$1,637,337	\$4,996,206	\$36,386,069

28.953

Consolidated Budget Summary
Budget - 2022
All Funds

ASSESSSED VALUATION - \$675,874,830	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund	Conservation Trust Fund
Expenditures and Other Provisions	\$33,380,919	\$10,488,141	\$5,802,606	\$1,633,000	\$218,300	\$70,000
Available Revenues:						
Property Taxes	\$13,160,635	\$5,069,061	\$1,351,750	\$0	\$0	\$0
Revenue Other Than Property Tax:						
Delinquent Taxes	\$25,000	\$9,000	\$200	\$0	\$0	\$0
Other Taxes	\$1,290,000	\$350,000	\$0	\$0	\$160,000	\$0
Intergovernmental	\$6,766,270	\$3,402,967	\$4,505,125	\$0	\$0	\$90,000
Licenses and Permits	\$89,000	\$13,000	\$0	\$0	\$0	\$0
Charges for Services	\$1,629,700	\$13,000	\$0	\$700,000	\$0	\$0
Other Revenue	\$384,280	\$26,500	\$30,019	\$0	\$0	\$1,000
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$34,548,465	\$14,843,372	\$1,115,538	\$975,888	\$615,528	\$290,995
Total	\$57,893,350	\$23,726,900	\$7,002,632	\$1,675,888	\$775,528	\$381,995
Less: Unappropriated Fund Balance, EOY	\$24,512,431	\$13,238,759	\$1,200,026	\$42,888	\$557,228	\$311,995
Total Revenue Available	\$33,380,919	\$10,488,141	\$5,802,606	\$1,633,000	\$218,300	\$70,000
Mill Levy	19.512	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
\$1,000	\$1,000,000	\$1,675,936	\$1,261,422	\$7,505,980	\$63,037,304
\$0	\$0	\$0	\$0	\$0	\$19,581,446
\$0	\$0	\$0	\$0	\$0	\$34,200
\$0	\$0	\$0	\$0	\$0	\$1,800,000
\$0	\$0	\$25,000	\$0	\$110,000	\$14,899,362
\$0	\$0	\$0	\$0	\$0	\$102,000
\$1,000	\$0	\$1,255,000	\$1,194,950	\$4,612,000	\$9,405,650
\$0	\$10,000	\$22,500	\$19,000	\$500	\$493,799
\$0	\$120,000	\$0	\$0	\$0	\$120,000
\$1,836	\$1,306,217	\$2,010,896	\$5,620,261	\$9,577,083	\$70,906,079
\$2,836	\$1,436,217	\$3,313,396	\$6,834,211	\$14,299,583	\$117,342,536
\$1,836	\$436,217	\$1,637,460	\$5,572,789	\$6,793,603	\$54,305,232
\$1,000	\$1,000,000	\$1,675,936	\$1,261,422	\$7,505,980	\$63,037,304

29.012

