

# COMMISSIONERS PROCEEDINGS 1

BOARD OF COUNTY COMMISSIONERS  
Minutes of Meeting  
December 13<sup>th</sup>, 2024

As reflected in posted agenda:

To participate in the Citizen's Comment Period you must connect via Zoom Conferencing Access Information: <https://us02web.zoom.us/j/89898467950> If you cannot connect via Zoom, you may submit written public comment to [morgancountybcc@co.morgan.co.us](mailto:morgancountybcc@co.morgan.co.us) by email by 4 p.m. on December 11<sup>th</sup>.

To participate in Public Hearings you may connect via Zoom Conferencing Access Information: <https://us02web.zoom.us/j/89898467950> to listen via phone, please dial: 1-312-626-6799, Meeting ID: 898 9846 7950

To watch and/or listen to the meeting but not participate, you may do so by connecting via Zoom Conferencing Access Information: <https://us02web.zoom.us/j/89898467950> or to listen via phone, please dial: 1-312-626-6799, Meeting ID: 898 9846 7950

The Board of Morgan County Commissioners met Friday, December 13, 2024 at 9:08 a.m. Chairman Mark Arndt, Commissioner Jon Becker, and Commissioner Gordon Westhoff were in attendance. Chairman Arndt asked Finance Director, Lori Crispin to lead the meeting in the Pledge of Allegiance.

## CITIZEN'S COMMENT

There was no citizen comment provided.

## UNFINISHED BUSINESS

There was no unfinished business.

## GENERAL BUSINESS AND ADMINISTRATIVE ITEMS RESOLUTION 2024 BCC 50- RESOLUTION TO ADOPT BUDGET

### 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 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 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:

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Fund	Expenditures
<b>General Fund</b>	\$ 31,108,251
<b>Special Revenue Funds</b>	
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
<b>Capital Improvement Fund</b>	
Jail Capital Improvement Fund	86,900
<b>Enterprise Funds</b>	
Ambulance Service Fund	2,712,852
Solid Waste Management Fund	5,018,148
<b>Central Services Fund</b>	7,805,429
<b>Totals</b>	<u>\$ 68,607,539</u>

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

<b>General</b>	\$ 7,373,461	\$ 9,195,700	\$ 14,539,090	\$ 31,108,251
<b>Special Revenue</b>				
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
<b>Enterprise Funds</b>				
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
<b>Central Services</b>	<u>1,900,329</u>	<u>5,905,100</u>	<u>0</u>	<u>7,805,429</u>
<b>Totals</b>	<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 13<sup>th</sup> Day of December AD 2024.**

**THE BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY, COLORADO**

\_\_\_\_\_  
s/ Mark A. Arndt  
Mark A. Arndt, Chairman

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s/ Jon J. Becker  
Jon J. Becker, Commissioner

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s/ Gordon H. Westhoff  
Gordon H. Westhoff, Commissioner

(SEAL)

ATTEST:

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s/ Kevin Strauch  
Kevin Strauch

# COMMISSIONERS PROCEEDINGS 3

Finance Director, Lori Crispin introduced the budget for 2025 and provided details about it. She noted that a preliminary budget went before the commissioners on October 29<sup>th</sup>. Changes were made as necessary. She noted the total budget would be \$68,607,539. The difference in the budget is \$8,248,356 from 2024. She noted that increases in salaries and benefits were a large part of that increase.

Commissioner Westhoff made a motion approve Resolution 2024 BCC 50 A Resolution to Adopt Budget, For The Calendar Year Beginning On the First Day of January 2025, And Ending On the Last Day of December 2025. Commissioner Becker seconded the motion and motion carried 3-0.

**Consideration of Approval – Resolution 2024 BCC 51 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**

## 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 the County of Morgan 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 the 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 2025 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 of Morgan during the 2025 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:

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<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	29.036

**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.**

**THE BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY, COLORADO**

\_\_\_\_\_  
s/ Mark A. Arndt  
Mark A. Arndt, Chairman

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s/ Jon J. Becker  
Jon J. Becker, Commissioner

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s/ Gordon H. Westhoff  
Gordon H. Westhoff, Commissioner

(SEAL)

**ATTEST:**

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s/ Kevin Strauch  
Kevin Strauch

Morgan County Finance Director, Lori Crispin presented to the Board Resolution 2024 BCC 51 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. Ms. Crispin read the mill levies aloud. Ms. Crispin stated this is expected to generate \$21,031,336 in property tax revenue. Ms. Crispin explained that the general fund will receive \$14,154,329, road and bridge will receive \$5,429,216 and social services will receive \$1,447,791 which equates the \$21,031,336 in property tax revenue.

Commissioner Becker made a motion approve Resolution 2024 BCC 51 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. Commissioner Westhoff seconded the motion and motion carried 3-0.

**Consideration of Approval – Resolution 2024 BCC 52 A Resolution Appropriating Sums of Money to The Various Funds and Spending Agencies, In The Amount as Set Forth, For The County of Morgan, Colorado, For The 2025 Budget Year**

**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:

# COMMISSIONERS PROCEEDINGS 5

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
<b>General</b>	\$ 26,528,751	\$ 4,579,500	\$ 31,108,251
<b>Special Revenue</b>			
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
<b>Capital Improvement Fund</b>			
Jail Capital Improvement		86,900	86,900
<b>Enterprise Funds</b>			-
Ambulance Service Fund	2,662,852	50,000	2,712,852
Solid Waste Management	1,632,748	3,385,400	5,018,148
<b>Central Services</b>	4,889,943	2,915,486	7,805,429
<b>Totals</b>	\$ 53,759,399	\$ 14,848,140	\$ 68,607,539

ADOPTED, this 13<sup>th</sup> day of December, 2024

**THE BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY, COLORADO**

\_\_\_\_\_  
s/ Mark A. Arndt  
Mark A. Arndt, Chairman

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s/ Jon J. Becker  
Jon J. Becker, Commissioner

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s/ Gordon H. Westhoff  
Gordon H. Westhoff, Commissioner

(SEAL)

**ATTEST:**

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s/ Kevin Strauch  
Kevin Strauch

Director Crispin noted that they are obligated by law to appropriate sums of money which equals \$68,607,539. This includes \$14,848,140 for capital outlay and \$53,759,399 for operating purposes.

Commissioner Westhoff made a motion to approve Resolution 2024 BCC 52- Resolution to Appropriate Sums of Money to The Various Funds and Spending Agencies, In The Amount as Set Forth, For The County of Morgan, Colorado, For The 2025 Budget Year. Commissioner Becker seconded the motion and motion carried 3-0.

Commissioner Becker noted that there was no final number on salary increases and benefit increases. But the board needed to put a figure into the budget.

Chairman Arndt thanked Director Crispin and the rest of the people who worked on the budget and salary survey.

Being no further business the meeting was then adjourned at 9:18 a.m.

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Respectfully Submitted,

Kevin Strauch  
Clerk to the Board

(Minutes ratified January 7, 2025)

**THE BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY, COLORADO**

\_\_\_\_\_  
s/ Mark A. Arndt  
Mark A. Arndt, Chairman

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s/Jon J. Becker  
Jon J. Becker, Commissioner

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s/ Gordon H. Westhoff  
Gordon H. Westhoff, Commissioner

(SEAL)

**ATTEST:**

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s/ Kevin Strauch  
Kevin Strauch