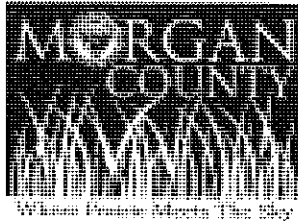




MORGAN COUNTY

2018 BUDGET

FORT MORGAN, COLORADO



**MORGAN COUNTY
ADMINISTRATION**

LETTER OF BUDGET TRANSMITTAL

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

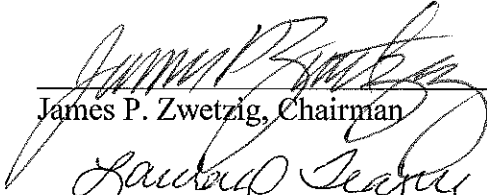
Date: December 20, 2017

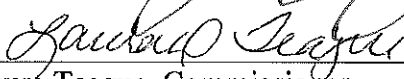
Attached is the 2018 budget for Morgan County, submitted pursuant to Section 29-1-113, CRS. This budget was adopted on December 12, 2017. If there are any questions on the budget, please contact Laura Teague at (970) 542-3500 and P.O. Box 596, Fort Morgan, CO 80701. The mill levy certified to the County Commissioners is 28.966 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 28.966 includes .018 mill certified due to County abatements. Based on an assessed valuation of \$522,170,540 the property tax revenue subject to statutory limitation is \$15,994,172. A copy of the certification of mill levies sent to the County Commissioners is in the preface to the budget.

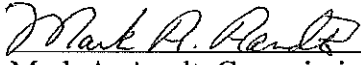
AN INCREASED LEVY BEYOND THE PROPERTY TAX REVENUE LIMIT IS NOT BEING REQUESTED.

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.




James P. Zwetzig, Chairman


Laura Teague, Commissioner


Mark A. Arndt, Commissioner

ATTEST:

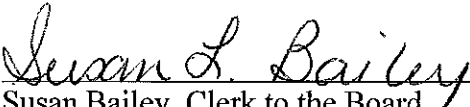

Susan Bailey, Clerk to the Board

Table of Contents
2018 Budget

Morgan County
Fort Morgan, Colorado

	Page #
County Mission Statement	1
2018 Annual Budget Statement	3 - 7
Final Proposed Full Time Employees for 2018	8
Notice of Budget	9
Resolution to Adopt Budget	10 - 11
Resolution to Set Mill Levies	12 - 13
Resolution to Appropriate Sums of Money	14 - 15
Certification of Tax Levies	16
Comparative Summary of Property Tax Revenues	17
Consolidated Budget Summary - Prior Year Actual 2016	18 - 19
Consolidated Budget Summary - Current Year Estimated 2017	20 - 21
Consolidated Budget Summary - Budget Year 2018	22 - 23
General Fund	25 - 63
Special Revenue Funds:	
Road and Bridge Fund	65 - 75
Social Services Fund	77 - 102
911 Emergency Telephone Service Fund	103
Lodging Tax Tourism Fund	105 - 106
Conservation Trust Fund	107
Confiscation Seizure Fund	109
Jail Capital Improvement Fund	111
Enterprise Funds:	
Ambulance Service Fund	113 - 116
Solid Waste Management Fund	117 - 123
Internal Service Fund:	
Central Services Fund	125 - 134
Lease Purchase Agreement.	135

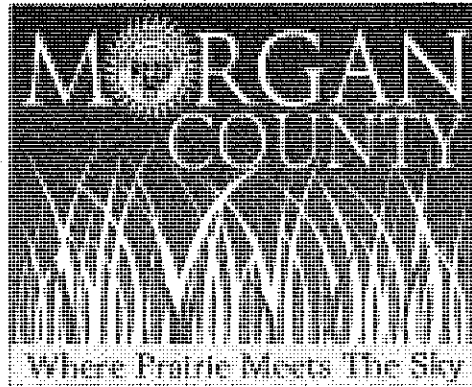
COUNTY MISSION STATEMENT

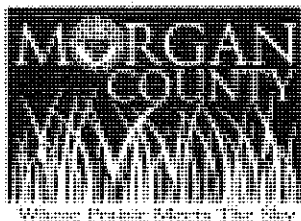
THE MISSION OF MORGAN COUNTY:

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

BOARD OF COUNTY COMMISSIONERS:

Laura Teague
Mark A. Arndt
Jim P. Zwetzig





MORGAN COUNTY ADMINISTRATION

Honorable Board of Morgan County Commissioners:

We are pleased to present for your consideration the 2018 budget for Morgan County. This budget is balanced, represents the County's financial plan for 2018, 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 2018 County mill levy has been certified as follows:

<u>FUND</u>	<u>MILL LEVY</u>
General	19.448
Tax Abatement	0.018
Total General	19.466
Road and Bridge	7.500
Social Services	2.000
Total Levy	28.966

This will generate \$15,994,172 in property tax revenues to be collected in 2018. This is an increase of \$895,814 from 2017 property tax revenues. The 2018 approved Morgan County budget is \$38,725,675. This is a decrease of \$3,435,283 from the final 2017 County budget.

Increase in Assessed Value

For 2017 Morgan County experienced an increase of \$30,998,360 (6%) in assessed valuation at \$552,170,540, up from \$521,170,180 in 2016. The increase in assessed value was due mainly to the increases from a reappraisal of values. Morgan County's total assessed value is critical to Morgan County as there currently is no County sales tax. Morgan County does have a strong economy.

Economic Outlook

Although Morgan County's agricultural economy continues to provide an economic base for the County, commodity prices are at 1970 levels. With low commodity prices, the continued high cost of inputs, has had a negative effect on the industry. On the other hand, agricultural input companies and food and agricultural manufacturing companies continue to grow. Morgan County continues to focus on recruiting these businesses. The County's retail business has been increasing due to the increase in local consumer spending. There also continues to be an emphasis on broadband planning and development, which should offer more economic opportunities for growth.

Personnel Expenses

For the 2018 budget year, the County Commissioners approved a 7% increase in the County Salary Structure. The 2018 budget includes an overall 7% increase in salary cost. The County Commissioners are committed to looking at salaries based on the current market.

The County's health insurance premium costs for County employee coverage increased 6% for 2018. The County pays approximately \$2.7 million a year for employee health premiums. Health insurance premiums the County pays have gone up 52% over the last seven years. The County provides health insurance coverage for all full-time employees. All the cost for family health coverage is borne by the employee. Morgan County continues to face the increasing cost of health care the nation is facing.

Basis of Presentation

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

Individual Fund Analysis

General Fund:

The General Fund functions as the chief operating fund for the County. The County General Fund includes budgets for all of the elected officials as well as general operations of the county facilities. The 2018 General Fund budget is \$15,822,431. This is an increase of \$1,899,151 from the 2017 budget. The General Fund capital outlay budget is \$1,870,000 in 2018. The capital projects budget includes \$1.2 million for a new roof at the Morgan County Justice Center and a remodeling project for the Clerk and Records office in the Administration Building. The General Fund mill levy is set at 19.448. In addition, a .018 mill from tax abatements has been certified for a total of 19.466. Morgan County does not levy a sales tax so the assessed value has a large impact on Morgan County's tax revenues. In 2017, the assessed value for Morgan County increased by 6%. 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 2018 Road and Bridge Fund budget is \$8,211,054. This is a decrease of \$2,688,946 from the 2017 budget. The Road and Bridge fund mill levy was set at 7.5 for 2017 for taxes collected in 2018. In addition to County property tax revenue, Road and Bridge Fund projects receive funding from the County's portion of the State's Highway Users Tax Fund (HUTF), monies including the additional FASTER funds. As part of a ten year County plan, the County has two capital overlay projects planned for 2018. Budgeted is \$918,806 for an overlay project on County Road 24 from County Road W to County Road Y and \$633,332 for an overlay on County Road Q from County Road 18.5 to County Road 21. Capital bridge projects include four County Bridges for a total budget of \$285,000. The County budgets annually to reserve funds for future major road and bridge projects. Morgan County will reserve \$400,000 in 2018 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 2018 is \$5,381,249. This is a slight increase of \$211,015 over the 2017 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 2018 budget for the 911 Emergency Telephone Fund is \$833,500. This is an increase from the 2017 budget of \$19,500. The 2017 budget includes \$670,000 for capital equipment reserves and equipment purchases in 2018. The 911 Emergency Telephone Fund receives fees from telephone service suppliers, including wireless providers, to fund the costs directly related to continued operation of the emergency telephone service supplied by the County. The County also began receiving fees from prepaid calling cards in 2011.

Lodging Tax Tourism Fund:

The Lodging Tax Tourism Fund in 2018 continues to receive the 2.9% local lodging tax to support our tourism industry. The total budget for 2018 is \$213,388. This is a decrease of \$151,799 from the 2017 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 2018 budget for Morgan County is \$148,000. In 2017, the County purchased land near the Morgan County Fairgrounds for expansion. The 2018 budget includes additional funds for the land site. 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. The 2018 Conservation Trust Fund budget also includes \$10,000 for the purchase of new display boards at the fairgrounds.

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 2017 budget is \$500,000. The budget includes \$100,000 to hire a consultant to help with the design of the project and \$400,000 for a new security system at the County Jail facility.

Central Services Fund:

The 2018 budget for the Central Services Fund, an internal service fund, is \$5,016,701. This is a decrease of \$1,051,962. The Central Services Fund continues to maintain and update the County fleet vehicles and equipment carrying out a long-term plan to maintain up-to-date equipment. This fund also contains the budget for maintaining and upgrading the County information systems. The County information systems department will continue work in 2018 on the County GIS system (Geographical Information System). The costs accumulated in the Central Services Fund, which includes the County Human Services attorney, accounting, fleet maintenance, human resources department, and the information systems department, are allocated to other funds. Departments are charged for the services and products used.

Solid Waste Management Fund:

The Solid Waste Management Fund continues to be self-sufficient. There is no increase in tipping fees for 2018. The 2018 budget is \$1,075,761. A resolution was passed in 1997 establishing a reserve in the Solid Waste Management Fund to fund future capital projects at the landfill. In addition, a resolution was passed in 2013 to fund future capital equipment needs at the landfill. The County continues to budget annually according to long range planning for the capital projects reserve. The Solid Waste Management budget also includes the required reserve for closure and post closure care costs.

Ambulance Service Fund:

The Ambulance Service Fund is supported by user fees. Ambulance service fees did not increase in 2018. 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 2018 Ambulance Service budget is \$1,694,795. In 2017, the County built a new Ambulance building in Brush, Colorado. The building was partially funded by a state grant. The County continues to

reserve funds for capital building and equipment needs.

The 2018 Morgan County Budget

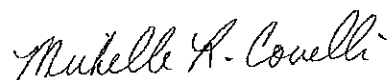
The County continues to evaluate and follow a ten-year plan developed for all the departments with emphasis on staffing levels and capital projects. The budgeting effort will be the starting point for an overall comprehensive operation and management plan that will aid in providing direction to County 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 28.966.
- A .018 mill levy is included due to tax abatements
- Assessed value increased by 6%
- Total 2018 Morgan County budget is \$38,725,675
- A 7% overall increase is budgeted for salary increases due to a salary structure increase.

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 2018
(Includes regular positions only - Does not include seasonal or temporary employees)
(Includes vacant positions)

Department	Proposed 2018 FTEs		
	Full-time	Part-time	Total
Ambulance	12	7.00	19.00
Assessor	9		9.00
Building Maintenance	7		7.00
Clerk and Recorder	12		12.00
Commissioners	3		3.00
Commissioner Administration	1		1.00
Communications	14		14.00
Coroner	1	2.00	3.00
County Attorney	1		1.00
Emergency Management	1		1.00
Extension	3		3.00
Fairgrounds	1		1.00
Fleet Maintenance	7		7.00
Finance	5		5.00
Human Resources	1		1.00
Lodging & Tourism	1		1.00
Planning and Zoning	4		4.00
Public Trustee		0.50	0.50
Road and Bridge	39		39.00
Sheriff	56		56.00
Social Services	67	0.50	67.50
Solid Waste Management	7		7.00
Surveyor	1		1.00
Technology Services	4		4.00
Treasurer	3		3.00
Useful Public Service		-	-
Veteran's Officer		0.50	0.50
Total County	260	10.50	270.50

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 2018; 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 7, 2017, at 9:30 a.m.

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

/s/Michelle Covelli
Budget Officer

Publication: October 18, 2017

RESOLUTION 2017 BCC 56

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 2018, AND ENDING ON THE LAST DAY OF DECEMBER 2018.

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, 2017, 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 7, 2017, 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	\$ 15,822,431
Special Revenue Funds	
Road and Bridge Fund	8,211,054
Social Services Fund	5,381,249
911 Emergency Telephone Fund	833,500
Lodging Tourism Tax Fund	213,688
Conservation Trust Fund	148,000
Confiscation Seizure Fund	10,000
Capital Improvement Fund	
Jail Capital Improvement Fund	500,000
Enterprise Funds	
Ambulance Service Fund	1,513,291
Solid Waste Management Fund	1,075,761
Central Services Fund	<u>5,016,701</u>
Totals	<u>\$ 38,725,675</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	\$ 1,293,755	\$ 3,780,124	\$ 10,748,552	\$ 15,822,431
Special Revenue				
Road and Bridge	309,533	3,760,242	4,141,279	8,211,054
Social Services	242,494	4,034,414	1,104,341	5,381,249
911 Emergency Telephone	555,520	277,980	0	833,500
Lodging Tourism Tax	33,688	180,000	0	213,688
Conservation Trust	44,000	104,000	0	148,000
Confiscation Seizure Fund	0	10,000	0	10,000
Jail Capital Improvement	315,000	185,000	0	500,000
Enterprise Funds				
Ambulance Service Fund	(859)	1,514,150	0	1,513,291
Solid Waste Management	40,271	1,035,490	0	1,075,761
Central Services	542,498	4,474,203	0	5,016,701
Totals	<u>\$ 3,375,900</u>	<u>\$ 19,355,603</u>	<u>\$ 15,994,172</u>	<u>\$ 38,725,675</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 12th day of December AD 2017.

BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY, COLORADO



James P. Zwetzig
James P. Zwetzig, Chairman

Laura D. Teague
Laura D. Teague, Commissioner

absent
Mark A. Arndt, Commissioner

Attest: Susan L. Bailey
Susan L. Bailey, Clerk to the Board

RESOLUTION 2017 BCC 57

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2017, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF MORGAN, COLORADO, FOR THE 2018 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 12, 2017, and;

WHEREAS, the amount of money necessary to balance the budget for the general operating purposes General Fund is \$10,748,552 and;

WHEREAS, the amount of money necessary to balance the budget for Road and Bridge Fund is \$4,141,279, and;

WHEREAS, the amount of money necessary to balance the budget for Social Services Fund is \$1,104,341, and;

WHEREAS, the 2017 valuation for assessment for the County of Morgan as certified by the County Assessor is \$522,170,540


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 2018 budget year, there is hereby levied a tax of 19.466 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2017.

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 2018 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 2017.

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 2018 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 2017.

Official Records of Morgan County, CO 909339
12/12/2017 10:51:39 AM Pgs: 2 Rec Fee: 0.00
State Documentary Fee: \$ Clerk: Susan L. Bailey



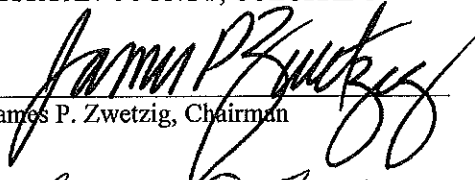
The details of the above tax levies is as follows:


<u>FUND</u>	<u>MILL LEVY</u>
General	19.448
Tax Abatement	0.018
Total General	19.466
Road and Bridge	7.500
Social Services	2.000
Total Levy	28.966

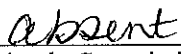
Section 4. That the Budget Officer is hereby authorized and directed to immediately certify to the County Commissioners of Morgan County, Colorado, the mill levies for the County of Morgan as herein above determined and set.

ADOPTED, this 12th Day of December AD 2017

BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY, COLORADO

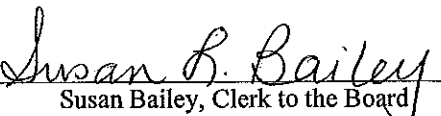

James P. Zwetzig, Chairman


Laura Teague, Commissioner


Mark A. Arndt, Commissioner



Attest:


Susan Bailey, Clerk to the Board

RESOLUTION 2017 BCC 58

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 2018 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 12, 2017 and;

WHEREAS, the Board of County Commissioners had made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the County.

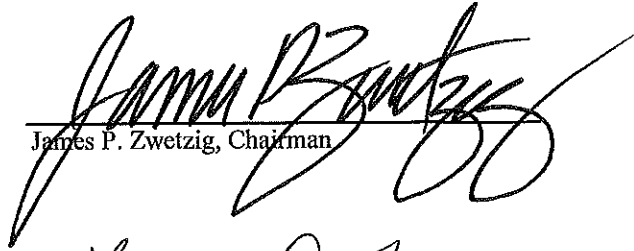
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS of the County of Morgan, Colorado:

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

Fund	Current Operating Expenses	Capital Outlay	Total Expenditures
General	\$ 13,952,431	\$ 1,870,000	\$ 15,822,431
Special Revenue			
Road and Bridge	6,374,943	1,836,111	8,211,054
Social Services	5,381,249	0	5,381,249
911 Emergency Telephone	163,500	670,000	833,500
Lodging Tourism Tax	213,688	0	213,688
Conservation Trust	58,000	90,000	148,000
Confiscation Seizure Fund	10,000	0	10,000
Capital Improvement Fund			
Jail Capital Improvement	0	500,000	500,000
Enterprise Funds			
Ambulance Service Fund	1,263,291	250,000	1,513,291
Solid Waste Management	1,030,761	45,000	1,075,761
Central Services	3,313,401	1,703,300	5,016,701
Totals	<u>\$ 31,761,264</u>	<u>\$ 6,964,411</u>	<u>\$ 38,725,675</u>

ADOPTED, this 12th day of December AD 2017.

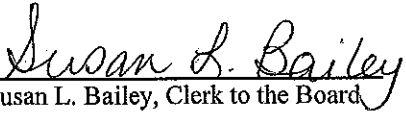
BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY, COLORADO


James P. Zwetzig, Chairman


Laura D. Teague, Commissioner


Mark A. Arndt, Commissioner



Attest: 
Susan L. Bailey, Clerk to the Board

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Morgan County, Colorado.

On behalf of the Morgan County Government,
(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 \$ 552,170,540 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: 12/12/2017 for budget/fiscal year 2018
(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>15,984,233</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u> </u> > mills	\$ < <u> </u> >
SUBTOTAL FOR GENERAL OPERATING:	<u> </u> mills	\$ <u> </u>
3. General Obligation Bonds and Interest ^J	<u> </u> mills	\$ <u> </u>
4. Contractual Obligations ^K	<u> </u> mills	\$ <u> </u>
5. Capital Expenditures ^L	<u> </u> mills	\$ <u> </u>
6. Refunds/Abatements ^M	<u>.018</u> mills	\$ <u>9,939</u>
7. Other ^N (specify): <u> </u>	<u> </u> mills	\$ <u> </u>
	<u> </u> mills	\$ <u> </u>
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	28.966 mills	\$ 15,994,172

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 2016		Current Year 2017		Budget Year 2018		Increase (Decrease) From 2017- 2018	
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
ASSESSED VALUATION		\$537,008,280		\$521,172,180		\$552,170,540		\$30,998,360
General Fund	20.448	\$10,980,745	19.448	\$10,135,757	19.448	\$10,738,613	0.000	\$602,856
Temporary Tax Credit	(0.820)	(\$440,347)		\$0			0.000	\$0
Road & Bridge Fund	6.500	\$3,490,554	7.500	\$3,908,791	7.500	\$4,141,279	0.000	\$232,488
Social Services Fund	2.000	\$1,074,017	2.000	\$1,042,344	2.000	\$1,104,341	0.000	\$61,997
Tax Abatement - General Fund			0.022	\$11,466	0.018	\$9,939	(0.004)	(\$1,527)
	28.128	\$15,104,969	28.970	\$15,098,358	28.966	\$15,994,172	(0.004)	\$895,814

Consolidated Budget Summary

Prior Year Actual - 2016

All Funds

ASSESSED VALUATION - \$537,008,280	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund	Conservation Trust Fund
Expenditures and Other Provisions	\$11,037,034	\$6,959,270	\$4,717,897	\$217,111	\$223,330	\$102,797
Available Revenues:						
Property Taxes	\$10,528,186	\$3,486,509	\$1,072,772	\$0	\$0	\$0
Revenue Other Than Property Tax:						
Delinquent Taxes	\$25,711	\$6,593	\$38	\$0	\$0	\$0
Other Taxes	\$1,181,542	\$333,100	\$0	\$0	\$186,372	\$0
Intergovernmental	\$392,727	\$3,161,780	\$3,667,231	\$0	\$0	\$106,255
Licenses and Permits	\$101,018	\$17,789	\$0	\$0	\$0	\$0
Charges for Services	\$1,349,546	\$9,945	\$0	\$270,413	\$0	\$0
Miscellaneous Revenue	\$550,525	\$44,744	\$29,491	\$25	\$0	\$4,888
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$19,544,986	\$9,081,026	\$884,662	\$980,529	\$540,393	\$509,032
Total	\$33,674,241	\$16,141,486	\$5,654,194	\$1,250,967	\$726,765	\$620,175
Less: Unappropriated Fund Balance, EOY	\$22,637,207	\$9,182,216	\$936,297	\$1,033,856	\$503,435	\$517,378
Total Revenue Available	\$11,037,034	\$6,959,270	\$4,717,897	\$217,111	\$223,330	\$102,797
Mill Levy	19.628	6.500	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
\$3,000	\$0	\$1,070,861	\$763,633	\$3,266,972	\$28,361,905
\$0	\$0	\$0	\$0	\$0	\$15,087,467
\$0	\$0	\$0	\$0	\$0	\$32,342
\$0	\$0	\$0	\$0	\$0	\$1,701,014
\$0	\$0	\$3,500	\$0	\$0	\$7,331,493
\$0	\$0	\$0	\$0	\$0	\$118,807
\$0	\$0	\$1,185,666	\$1,030,125	\$3,226,604	\$7,072,299
\$703	\$38,702	\$23,350	\$29,166	\$249,292	\$970,886
\$0	\$120,000	\$0	\$0	\$0	\$120,000
\$5,573	\$919,223	\$1,408,684	\$4,113,470	\$7,733,449	\$45,721,027
\$6,276	\$1,077,925	\$2,621,200	\$5,172,761	\$11,209,345	\$78,155,335
\$3,276	\$1,077,925	\$1,550,339	\$4,409,128	\$7,942,373	\$49,793,430
\$3,000	\$0	\$1,070,861	\$763,633	\$3,266,972	\$28,361,905
					28.128

Consolidated Budget Summary
Current Year Estimated - 2017
All Funds

	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund	Conservation Trust Fund
ASSESSED VALUATION - \$521,172,180						
Expenditures and Other Provisions	\$12,340,010	\$8,384,541	\$5,080,555	\$118,600	\$201,904	\$478,000
Available Revenues:						
Property Taxes	\$10,147,223	\$3,908,791	\$1,042,344	\$0	\$0	\$0
Revenue Other Than Property Tax:						
Delinquent Taxes	\$17,000	\$3,500	\$600	\$0	\$0	\$0
Other Taxes	\$1,076,500	\$320,000	\$0	\$0	\$180,000	\$0
Intergovernmental	\$626,379	\$3,174,086	\$3,812,967	\$0	\$0	\$100,000
Licenses and Permits	\$100,000	\$10,000	\$0	\$0	\$0	\$0
Charges for Services	\$1,223,600	\$10,100	\$0	\$226,000	\$0	\$0
Miscellaneous Revenue	\$695,796	\$30,200	\$29,021	\$75	\$0	\$4,000
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$22,637,207	\$9,182,216	\$936,297	\$1,033,856	\$503,435	\$517,378
Total	\$36,523,705	\$16,638,893	\$5,821,229	\$1,259,931	\$683,435	\$621,378
Less: Unappropriated Fund Balance, EOY	\$24,183,695	\$8,254,352	\$740,674	\$1,141,331	\$481,531	\$143,378
Total Revenue Available	\$12,340,010	\$8,384,541	\$5,080,555	\$118,600	\$201,904	\$478,000
Mill Levy	19.470	7.500	2.000			

Morgan County
Fort Morgan, Colorado

Confiscation Seizure Fund	Jail Capital Improvement Fund	Ambulance Service Fund	Solid Waste Management Fund	Central Services Fund	Total
\$10,000	\$0	\$1,570,398	\$802,171	\$3,850,567	\$32,836,746
\$0	\$0	\$0	\$0	\$0	\$15,098,358
\$0	\$0	\$0	\$0	\$0	\$21,100
\$0	\$0	\$0	\$0	\$0	\$1,576,500
\$0	\$0	\$208,000	\$0	\$52,000	\$7,973,432
\$0	\$0	\$0	\$0	\$0	\$110,000
\$10,000	\$0	\$1,028,000	\$1,009,490	\$3,887,100	\$7,394,290
\$0	\$40,000	\$23,620	\$26,000	\$1,500	\$850,212
\$0	\$120,000	\$0	\$0	\$0	\$120,000
\$3,276	\$1,077,925	\$1,550,339	\$4,409,128	\$7,942,373	\$49,793,430
\$13,276	\$1,237,925	\$2,809,959	\$5,444,618	\$11,882,973	\$82,937,322
\$3,276	\$1,237,925	\$1,239,561	\$4,642,447	\$8,032,406	\$50,100,576
\$10,000	\$0	\$1,570,398	\$802,171	\$3,850,567	\$32,836,746

28.970

Consolidated Budget Summary

Budget - 2018

All Funds

ASSESSED VALUATION - \$552,170,540	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund	Conservation Trust Fund
Expenditures and Other Provisions	\$15,822,431	\$8,211,054	\$5,381,249	\$833,500	\$213,688	\$148,000
Available Revenues:						
Property Taxes	\$10,738,613	\$4,141,279	\$1,104,341	\$0	\$0	\$0
Revenue Other Than Property Tax:						
Delinquent Taxes	\$17,000	\$3,500	\$200	\$0	\$0	\$0
Other Taxes	\$1,129,827	\$320,000	\$0	\$0	\$180,000	\$0
Intergovernmental	\$742,440	\$3,226,442	\$4,005,193	\$0	\$0	\$100,000
Licenses and Permits	\$100,000	\$170,000	\$0	\$0	\$0	\$0
Charges for Services	\$1,223,600	\$10,100	\$0	\$277,880	\$0	\$0
Other Revenue	\$577,196	\$30,200	\$29,021	\$100	\$0	\$4,000
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$24,183,695	\$8,254,352	\$740,674	\$1,141,331	\$481,531	\$143,378
Total	\$38,712,371	\$16,155,873	\$5,879,429	\$1,419,311	\$661,531	\$247,378
Less: Unappropriated Fund Balance, EOY	\$22,889,940	\$7,944,819	\$498,180	\$585,811	\$447,843	\$99,378
Total Revenue Available	\$15,822,431	\$8,211,054	\$5,381,249	\$833,500	\$213,688	\$148,000
Mill Levy	19.466	7.500	2.000			

Morgan County
Fort Morgan, Colorado

Confiscation Seizure Fund	Jail Capital Improvement Fund	Ambulance Service Fund	Solid Waste Management Fund	Central Services Fund	Total
\$10,000	\$500,000	\$1,513,291	\$1,075,761	\$5,016,701	\$38,725,675
\$0	\$0	\$0	\$0	\$0	\$15,984,233
\$0	\$0	\$0	\$0	\$0	\$20,700
\$0	\$0	\$0	\$0	\$0	\$1,629,827
\$0	\$25,000	\$227,500	\$0	\$50,000	\$8,376,575
\$0	\$0	\$0	\$0	\$0	\$270,000
\$10,000	\$40,000	\$1,228,000	\$1,009,490	\$4,422,703	\$8,221,773
\$0	\$0	\$58,650	\$26,000	\$1,500	\$726,667
\$0	\$120,000	\$0	\$0	\$0	\$120,000
\$3,276	\$1,237,925	\$1,239,561	\$4,642,447	\$8,032,406	\$50,100,576
\$13,276	\$1,422,925	\$2,753,711	\$5,677,937	\$12,506,609	\$85,450,351
\$3,276	\$922,925	\$1,240,420	\$4,602,176	\$7,489,908	\$46,724,676
\$10,000	\$500,000	\$1,513,291	\$1,075,761	\$5,016,701	\$38,725,675

28.966

