



MORGAN COUNTY

2009 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: 12-15-08

Attached is the 2009 budget for Morgan County, submitted pursuant to Section 29-1-113, CRS. This budget was adopted on December 15, 2008. If there are any questions on the budget, please contact Tony Carlson at (970) 542-3500 and P.O. Box 596, Fort Morgan, CO 80701. The mill levy certified to the County Commissioners is 28.948 mills for all general operating purposes (not including G.O. bonds and interest or contractual obligations approved at elections or levies for capital expenditures). Based on an assessed valuation of \$382,848,100 the property tax revenue subject to statutory limitation is \$11,082,687. 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.

Tony Carlson, Chairman

Jon Becker, Commissioner

Kenneth (Andy) Anderson, Commissioner

ATTEST:

Connie Ingmire, Clerk to the Board



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2009 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:

Tony Carlson
Jon Becker
Kenneth (Andy) Anderson



MORGAN COUNTY ADMINISTRATION

Honorable Board of Morgan County Commissioners:

The 2008 County mill levy is certified at 28.948 mills that will generate \$11,082,687 in property tax revenues collected in 2009. This is an increase of \$117,104 (1%) from 2008 property tax revenues. This is the twelfth consecutive year the mill levy remains certified at 28.948. The mill levy decreased in 1996 from 31.948 to 28.948 when the Morgan County Board of Commissioners elected to do an early call of the Certificates of Participation that financed the construction of the Jail/Judicial complex. This allowed a decrease of three mills. The 2009 approved Morgan County budget is \$32,487,402. This is an increase of \$3,829,728 (13%) from the 2008 County budget.

Increase in Assessed Value

For 2008 Morgan County experienced a 1% increase in assessed valuation at \$382,848,100, up from \$378,802,800 in 2007. Morgan County's total assessed value is critical to Morgan County as there currently is no County sales tax. Morgan County's economy has remained stable during the current national economic crisis. The current unemployment rate is 4.5% in comparison to the state at 4.9% and the nation at 6.5%.

Economic Outlook

Morgan County is expecting the agricultural based economy to continue to grow. Continued growth in the dairy industry can be seen by the planned expansion of Empire Dairy to go from 7,000 head of cattle to 20,000 head over the next few years. In addition, development continues on the High Plains Renewable Energy Ethanol facility which is estimated to be operational in 2010. The County is expecting consumer spending to slow down which will affect the retail service industry.

Personnel Expenses

A biennial review was established as part of the Morgan County Compensation Plan implemented January 1, 1997. The County did a review of compensation for all Public Safety positions in 2008. Many of the positions in the Public Safety sector were found to be below the market. These positions were adjusted in 2008 to reflect the current market. The County will conduct the next biennial review in 2010. The 2009 budget includes a 3% overall increase in salaries. A one and one-half percent cost of living adjustment (COLA) will be given to employees in January. The remaining one and one-half percent increase has been budgeted for merit increases. The County requires annual performance evaluations be done for all County employees. Salary increases may

be given by the department heads based on employee performance. Employee health insurance premiums increased 10% in 2009. Morgan County pays the health insurance premium for full-time employees. All 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. The County's Workers Compensation insurance premiums increased 2% for 2009. The County's Safety Committee has been charged with finding ways the County can increase safety in the workplace.

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

The 2009 General Fund budget is \$11,783,269. The General Fund mill levy is set at 18.348. 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 2009 budget is an increase of \$513,629 from the 2008 budget. While the 2008 assessed value increased 1%, Morgan County does not levy a sales tax levy so any future decrease in assessed value would have a large impact on Morgan County's tax revenues. The current economic crisis has had a huge impact on the County's investments. Interest earned on investments has declined 45%. The County has also experienced increasing costs of housing inmates in the County jail. 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.

The 2009 Road and Bridge Fund budget is \$7,208,555. This is an increase of \$1,040,935. The Road and Bridge fund mill levy remains at 8.5 for 2009. In addition to County property tax revenue, Road and Bridge Fund projects are funded by the County's portion of the State's Highway Users Tax Fund (HUTF) monies. Morgan County's share of HUTF revenue for 2009 is projected at \$2,335,720. This is a 7% decrease from the 2008 projected HUTF revenue. This decrease in state funding is of great concern to Morgan County's ability to fund future road and bridge projects. The increase in the 2009 Road and Bridge Fund budget is due to several road overlay projects planned in 2009. The County has applied for a \$700,000 Energy Impact Assistance Grant to help fund the overlay project planned for County Road 19 which is estimated at \$1.3 million. The County continues to try and stay ahead on road paving projects. The County will also continue routine maintenance and snow removal of County roadways.

The Social Services Fund mill levy has been set at 2.1. The budget for 2009 is \$4,856,031. This is an increase of \$133,986. The increase will be funded by reserve funds that have been held by the State Department of Human Services. The State has encouraged Counties to provide needed programs at this time by using the reserve funds. This would not require additional funds from the County. The County Department of Human Services continues to try and offer the necessary services for clients while keeping the costs of operations at a minimum. The County continues facing cuts in funding from the State for Social Services programs. 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.

The 2008 budget for the 911 Emergency Telephone Fund is \$538,612. The 911 Emergency Telephone Fund has budgeted for equipment maintenance and upgrades to maintain operation of a successful state-of-the-art emergency telephone system. The 911 Emergency Telephone Fund receives fees from telephone service suppliers, including wireless providers, to fund the costs directly related to continued operation on the emergency telephone service supplied by the County.

The Lodging Tax Tourism Fund in 2009 continues to receive the local lodging tax to support our tourism industry. In 1996, the Lodging Tax Tourism Board made a decision to reserve funds for a future facility to be used to promote tourism. In 2005, the Board decided a new direction was needed for the County and they requested the County Commissioners rescind the reserve. The request was granted and the money that was reserved is now available for current projects. The total budget for 2009 is \$90,400.

The Conservation Trust Fund collects State Lottery Funds for use in local parks and recreation projects. The 2009 budget is \$74,200. The 2009 budget includes a land purchase the County hopes to negotiate near the Morgan County Fairgrounds in Brush, Colorado for future expansion. The County has completed several capital building projects at the Morgan County Fairgrounds with these funds. The 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 2009 budget for the Central Services Fund, an internal service fund, is \$4,358,995. 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 2009 on the County GIS system (Geographical Information System). The costs accumulated in the Central Services Fund, which includes the County attorney, accounting, inventory, fleet maintenance, human resources department, and the information systems department, are allocated to other funds. Departments are charged for the services and products used.

The Solid Waste Management Fund continues to be self-sufficient. Tipping fees will remain the same for 2009. The 2009 budget is \$2,150,735. A resolution was passed in 1997 establishing a reserve in the Solid Waste Management Fund to fund future capital projects at the landfill. A portion of these reserves were budgeted to be used in 2009 to help fund the County's baler system project which will increase the life the landfill. This project includes the construction of a new building to house the baling system as well as equipment to operate the system. The project will also be funded by a \$500,000 grant the County was awarded in 2008. The Solid Waste Management budget also includes the required reserve for closure and post closure care costs.

The Ambulance Service Fund is supported solely by user fees. There are no increases in ambulance service fees in 2009. 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 2009 Ambulance Service budget is \$1,091,010.

The 2009 Morgan County Budget

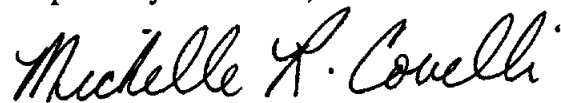
The County continues to evaluate and follow a five-year plan developed for all the departments with emphasis on staffing levels and capital projects. A ten-year plan related to buildings, major equipment and infrastructure is being developed. The budgeting effort will be the starting point for an overall 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 County mill levy remains at 28.948
- Assessed value increased by 1 %
- Total 2009 Morgan County budget increased by 13 %
- A one and one-half percent cost of living adjustment is budgeted for employee salaries and an additional one and one-half percent is budgeted for merit increases

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

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 ensuing year of 2009; a copy of such proposed budget has been filed in the Office of the Board, where the same is open for public inspection; such proposed budget will be considered at a special meeting of the Board of County Commissioners of Morgan County, Colorado to be held at the County Administration Building in the Assembly Room on the ground level, 231 Ensign Street, Fort Morgan, Colorado 80701, on Monday, November 17, 2008, at 10:00 a.m.

An interested elector within the County of Morgan 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 15, 2008

RESOLUTION 2008 BCC 46

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 2009, AND ENDING ON THE LAST DAY OF DECEMBER 2009.

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, 2008, 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 17, 2008, 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:

<u>Fund</u>	<u>Expenditures</u>
General Fund	\$ 11,783,269
Special Revenue Funds	
Road and Bridge Fund	7,208,555
Social Services Fund	4,856,031
911 Emergency Telephone Fund	538,612
Lodging Tourism Tax Fund	90,400
Conservation Trust Fund	74,200
Confiscation Seizure Fund	11,500
Debt Service Fund	
Certificate Fund	324,095
Enterprise Funds	
Ambulance Service Fund	1,091,010
Solid Waste Management Fund	2,150,735
Central Services Fund	<u>4,358,995</u>
 Totals	 <u>\$ 32,487,402</u>

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

<u>Fund</u>	<u>From <To> Fund Balance</u>	<u>From Sources Other Than General Property Tax</u>	<u>From Property Tax</u>	<u>Total</u>
General	\$ 943,810	\$ 3,814,962	\$ 7,024,497	\$ 11,783,269
Special Revenue				
Road and Bridge	504,476	3,449,870	3,254,209	7,208,555
Social Services	240,185	3,811,865	803,981	4,856,031
911 Emergency Telephone	307,837	230,775	0	538,612
Lodging Tourism Tax	10,400	80,000	0	90,400
Conservation Trust	(27,800)	102,000	0	74,200
Jail Capital Improvement	(215,000)	215,000	0	0
Confiscation Seizure Fund	400	11,100	0	11,500
Debt Service Fund				
Certificate Fund	(7,000)	331,095	0	324,095
Enterprise Funds				
Ambulance Service Fund	52,810	1,038,200	0	1,091,010
Solid Waste Management	1,028,835	1,121,900	0	2,150,735
Central Services	<u>104,825</u>	<u>4,254,170</u>	<u>0</u>	<u>4,358,995</u>
 Totals	 <u>\$ 2,943,778</u>	 <u>\$ 18,460,937</u>	 <u>\$ 11,082,687</u>	 <u>\$ 32,487,402</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.

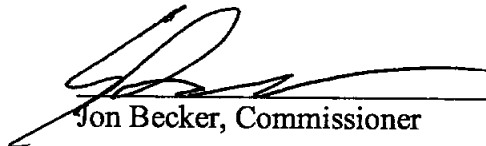
Section 4. That the budget hereby approved and adopted shall be signed by the Morgan County Board of Commissioners and made a part of the public records of the County.

ADOPTED, this 15th day of December AD 2008.

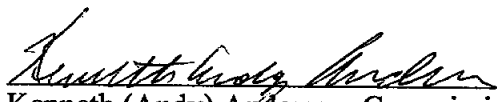
BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY, COLORADO



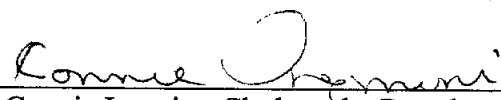
Tony Carlson, Chairman



Jon Becker, Commissioner



Kenneth (Andy) Anderson, Commissioner

Attest: 

Connie Ingmire, Clerk to the Board



RESOLUTION 2008 BCC 47

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2008, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF MORGAN, COLORADO, FOR THE 2009 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 15, 2008, and;

WHEREAS, the amount of money necessary to balance the budget for the general operating purposes (General Fund) is \$7,024,497, and;

WHEREAS, the amount of money necessary to balance the budget for Road and Bridge Fund is \$3,254,209, and

WHEREAS, the amount of money necessary to balance the budget for Social Services Fund is \$803,981, and

WHEREAS, the 2008 valuation for assessment for the County of Morgan as certified by the County Assessor is \$382,848,100.

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 2009 budget year, there is hereby levied a tax of 18.348 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2008.

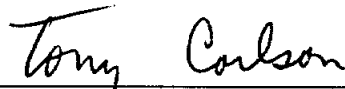
Section 2. That for the purpose of meeting all operating and other expenses of the Road and Bridge Fund of the County of Morgan during the 2009 budget year, there is hereby levied a tax of 8.500 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2008.

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 2009 budget year, there is hereby levied a tax of 2.100 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2008.

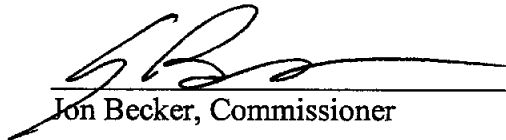
Section 4. That the Budget Officer is hereby authorized and directed to immediately certify to the County Commissioners of Morgan County, Colorado, the mill levies for the County of Morgan as herein above determined and set.

ADOPTED, this 15th Day of December AD 2008.

BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY, COLORADO



Tony Carlson, Chairman

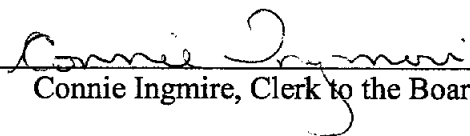


Jon Becker, Commissioner



Kenneth (Andy) Anderson, Commissioner

Attest:



Connie Ingmire, Clerk to the Board



RESOLUTION 2008 BCC 48

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 2009 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 15, 2008, and;

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF MORGAN, COLORADO:

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

<u>Fund</u>	<u>Current Operating Expenses</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
General Fund	\$ 11,619,269	\$ 164,000	\$ 11,783,269
Special Revenue			
Road and Bridge Fund	5,578,555	1,630,000	7,208,555
Social Services Fund	4,848,031	8,000	4,856,031
911 Emergency Telephone Fund	328,612	210,000	538,612
Lodging Tourism Tax Fund	90,400	0	90,400
Conservation Trust	14,200	60,000	74,200
Confiscation Seizure Fund	11,500	0	11,500
Debt Service Fund			
Certificate Fund	324,095	0	324,095
Enterprise Funds			
Ambulance Service	1,073,010	18,000	1,091,010
Solid Waste Management	673,735	1,477,000	2,150,735
Central Services	<u>3,398,995</u>	<u>960,000</u>	<u>4,358,995</u>
Totals	\$ <u>27,960,402</u>	\$ <u>4,527,000</u>	\$ <u>32,487,402</u>

ADOPTED, this 15th day of December AD 2008.

BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY, COLORADO

Tony Carlson

Tony Carlson, Chairman

Jon Becker

Jon Becker, Commissioner

Kenneth (Andy) Anderson

Kenneth (Andy) Anderson, Commissioner

Attest:

Connie Ingmire

Connie Ingmire, Clerk to the Board





**MORGAN COUNTY
ADMINISTRATION**

CERTIFICATION OF MILL LEVIES

TO: Morgan County Board of County Commissioners

Dear Board:

For the year 2008, the County of Morgan of the State of Colorado, does hereby certify a total levy of 28.948 mills to be extended by you upon the total assessed valuation of \$382,848,100, to produce \$11,082,687 in revenue.

The levies and revenues are for the following purposes:

<u>General and Operating Expenses</u>	<u>Mill Levy</u>	<u>Revenue</u>
General Fund	18.348	\$ 7,024,497
Road & Bridge Fund	8.500	3,254,209
Social Services Fund	<u>2.100</u>	<u>803,981</u>
	<u>28.948</u>	<u>\$ 11,082,687</u>

Contact Person: Michelle Covelli

Signed: Michelle Covelli
Michelle Covelli
Budget Officer

Date: December 15, 2008
Daytime Phone: (970) 542-3506

Comparative Summary of Property Tax Revenues
All Funds

Morgan County
Fort Morgan, Colorado

	Prior Year 2007		Current Year 2008		Budget Year 2009		Increase (Decrease) From 2008 - 2009	
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
ASSESS VALUATION		\$367,379,070		\$378,802,800		\$382,848,100		\$4,045,300
General Fund	17.948	\$6,593,720	17.948	\$6,798,752	18.348	\$7,024,497	0.400	\$225,745
Road & Bridge Fund	8.500	\$3,122,722	8.500	\$3,219,824	8.500	\$3,254,209	0.000	\$34,385
Social Services Fund	2.500	\$918,448	2.500	\$947,007	2.100	\$803,981	(0.400)	(\$143,026)
911 Emergency Telephone	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0
Lodging Tourism Tax Fund	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0
Conservation Trust Fund	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0
Ambulance Service Fund	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0
Solid Waste Management Fund	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0
Central Services Fund	0.000	\$0	0.000	\$0	0.000	\$0	0.000	\$0
	28.948	\$10,634,890	28.948	\$10,965,583	28.948	\$11,082,687	(0.000)	\$117,104

Consolidated Budget Summary

Prior Year Actual - 2007

All Funds

	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund	Conservation Trust Fund
ASSESSED VALUATION - \$367,379,070						
Expenditures and Other Provisions	\$9,661,501	\$5,155,104	\$4,214,308	\$149,423	\$61,269	\$82,041
Available Revenues:						
Property Taxes	\$6,523,905	\$3,089,659	\$908,724			
Revenue Other Than Property Tax:						
Delinquent Taxes	\$44,931	\$12,721	\$1,625	\$0	\$0	\$0
Other Taxes	\$897,029	\$335,873	\$0	\$0	\$0	\$0
Intergovernmental	\$208,048	\$2,745,254	\$3,276,078	\$0	\$0	\$98,689
Licenses and Permits	\$109,677	\$15,394	\$0	\$0	\$0	\$0
Charges for Services	\$1,076,503	\$0	\$0	\$225,649	\$0	\$0
Miscellaneous Revenue	\$1,324,161	\$81,733	\$77,917	\$25	\$83,904	\$5,680
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$9,717,292	\$4,264,220	\$1,088,989	\$238,516	\$264,976	\$159,958
Total	\$19,901,546	\$10,544,854	\$5,353,333	\$464,190	\$348,880	\$264,327
Less: Unappropriated Fund Balance, EOY	\$10,240,045	\$5,389,750	\$1,139,025	\$314,767	\$287,611	\$182,286
Total Revenue Available	\$9,661,501	\$5,155,104	\$4,214,308	\$149,423	\$61,269	\$82,041
Mill Levy	17.948	8.500	2.500			

Morgan County
Fort Morgan, Colorado

Confiscation Seizure Fund	Jail Capital Improvement Fund	Certificate Fund	Ambulance Service Fund	Solid Waste Management Fund	Central Services Fund	Total
\$0	\$0	\$324,490	\$1,008,966	\$471,092	\$3,597,029	\$24,725,223
						\$10,522,288
\$0	\$0	\$0	\$0	\$0	\$0	\$59,277
\$0	\$0	\$0	\$0	\$0	\$0	\$1,232,902
\$0	\$0	\$0	\$5,000	\$0	\$0	\$6,333,069
\$0	\$0	\$0	\$0	\$0	\$0	\$125,071
\$0	\$0	\$0	\$1,048,393	\$560,325	\$3,427,468	\$6,338,338
\$0	\$0	\$319,379	\$27,317	\$82,091	\$14,758	\$2,016,965
\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$416,994	\$940,058	\$2,198,897	\$5,735,937	\$25,025,837
						\$0
\$0	\$0	\$736,373	\$2,020,768	\$2,841,313	\$9,178,163	\$51,653,747
\$0	\$0	\$411,883	\$1,011,802	\$2,370,221	\$5,581,134	\$26,928,524
\$0	\$0	\$324,490	\$1,008,966	\$471,092	\$3,597,029	\$24,725,223
						28.948

Consolidated Budget Summary
Current Year Estimated - 2008
All Funds

	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund	Conservation Trust Fund
ASSESSED VALUATION - \$378,802,800						
Expenditures and Other Provisions	\$10,462,170	\$6,136,889	\$4,580,620	\$125,300	\$72,885	\$56,000
Available Revenues:						
Property Taxes	\$6,798,750	\$3,219,824	\$947,007			
Revenue Other Than Property Tax:						
Delinquent Taxes	\$28,700	\$5,000	\$340	\$0	\$0	\$0
Other Taxes	\$821,870	\$284,805	\$0	\$0	\$0	\$0
Intergovernmental	\$438,320	\$2,585,037	\$3,404,465	\$0	\$0	\$100,850
Licenses and Permits	\$99,320	\$7,970	\$0	\$0	\$0	\$0
Charges for Services	\$1,067,870	\$0	\$0	\$184,070	\$0	\$0
Miscellaneous Revenue	\$932,055	\$64,600	\$87,860	\$30	\$75,000	\$3,825
Transfers	\$25,340	\$0	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$10,240,043	\$5,389,750	\$1,139,024	\$314,767	\$287,612	\$182,287
Total	\$20,452,268	\$11,556,986	\$5,578,696	\$498,867	\$362,612	\$286,962
Less: Unappropriated Fund Balance, EOY	\$9,990,098	\$5,420,097	\$998,076	\$373,567	\$289,727	\$230,962
Total Revenue Available	\$10,462,170	\$6,136,889	\$4,580,620	\$125,300	\$72,885	\$56,000
Mill Levy	17.948	8.500	2.500			

Morgan County
Fort Morgan, Colorado

Confiscation Seizure Fund	Jail Capital Improvement Fund	Certificate Fund	Ambulance Service Fund	Solid Waste Management Fund	Central Services Fund	Total
\$1,500	\$0	\$322,930	\$1,064,358	\$598,222	\$4,112,579	\$27,533,453
						\$10,965,581
\$0	\$0	\$0	\$0	\$0	\$0	\$34,040
\$0	\$0	\$0	\$0	\$0	\$0	\$1,106,675
\$0	\$0	\$0	\$204	\$0	\$0	\$6,528,876
\$0	\$0	\$0	\$0	\$0	\$0	\$107,290
\$1,000	\$15,000	\$0	\$989,487	\$559,190	\$3,742,785	\$6,559,402
\$100	\$0	\$322,930	\$4,430	\$58,095	\$12,050	\$1,560,975
\$0	\$175,000	\$0	\$0	\$0	\$0	\$200,340
\$9,079	\$0	\$411,883	\$1,011,802	\$2,370,221	\$5,581,134	\$26,937,602
\$10,179	\$190,000	\$734,813	\$2,005,923	\$2,987,506	\$9,335,969	\$54,000,781
\$8,679	\$190,000	\$411,883	\$941,565	\$2,389,284	\$5,223,390	\$26,467,328
\$1,500	\$0	\$322,930	\$1,064,358	\$598,222	\$4,112,579	\$27,533,453
						28.948

Consolidated Budget Summary
Budget - 2009
All Funds

	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund	Conservation Trust Fund
ASSESSED VALUATION - \$382,806,480						
Expenditures and Other Provisions	\$11,783,269	\$7,208,555	\$4,856,031	\$538,612	\$90,400	\$74,200
Available Revenues:						
Property Taxes	\$7,024,497	\$3,254,209	\$803,981			
Revenue Other Than Property Tax:						
Delinquent Taxes	\$20,000	\$5,000	\$400	\$0	\$0	\$0
Other Taxes	\$831,150	\$285,000	\$0	\$0	\$0	\$0
Intergovernmental	\$1,033,777	\$3,111,270	\$3,727,435	\$0	\$0	\$100,000
Licenses and Permits	\$99,250	\$7,000	\$0	\$0	\$0	\$0
Charges for Services	\$1,036,550	\$0	\$0	\$230,775	\$0	\$0
Other Revenue	\$794,235	\$41,600	\$84,030	\$0	\$80,000	\$2,000
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$9,990,098	\$5,420,097	\$998,076	\$373,567	\$289,727	\$230,962
Total	\$20,829,557	\$12,124,176	\$5,613,922	\$604,342	\$369,727	\$332,962
Less: Unappropriated Fund Balance, EOY	\$9,046,288	\$4,915,621	\$757,891	\$65,730	\$279,327	\$258,762
Total Revenue Available	\$11,783,269	\$7,208,555	\$4,856,031	\$538,612	\$90,400	\$74,200
Mill Levy	18.348	8.500	2.100			

Morgan County
Fort Morgan, Colorado

Confiscation Seizure Fund	Jail Capital Improvement Fund	Certificate Fund	Ambulance Service Fund	Solid Waste Management Fund	Central Services Fund	Total
\$11,500	\$0	\$324,095	\$1,091,010	\$2,150,735	\$4,358,995	\$32,487,402
						\$11,082,687
\$0	\$0	\$0	\$0	\$0	\$0	\$25,400
\$0	\$0	\$0	\$0	\$0	\$0	\$1,116,150
\$0	\$0	\$0	\$17,000	\$500,000	\$0	\$8,489,482
\$0	\$0	\$0	\$0	\$0	\$0	\$106,250
\$1,000	\$15,000	\$0	\$1,003,500	\$568,450	\$4,234,170	\$7,089,445
\$10,100	\$0	\$331,095	\$17,700	\$53,450	\$20,000	\$1,434,210
\$0	\$200,000	\$0	\$0	\$0	\$0	\$200,000
\$8,679	\$190,000	\$411,883	\$941,565	\$2,389,284	\$5,223,390	\$26,467,328
\$19,779	\$405,000	\$742,978	\$1,979,765	\$3,511,184	\$9,477,560	\$56,010,952
\$8,279	\$405,000	\$418,883	\$888,755	\$1,360,449	\$5,118,565	\$23,523,550
\$11,500	\$0	\$324,095	\$1,091,010	\$2,150,735	\$4,358,995	\$32,487,402
						28,948