

Morgan
COUNTY

2003
CALENDAR YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Title 17, Chapter 36, Section 15, *Utah Code*, which states:

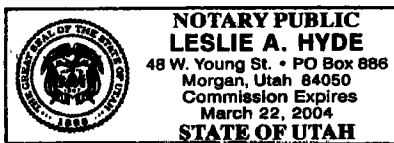
“On or before the last day of each fiscal period, the governing body by resolution shall adopt the budget which, subject to further amendment, shall thereafter be in effect for the next fiscal period. A copy of the final budget, and of any subsequent amendment thereof, shall be certified by the budget officer and filed with the state auditor not later than 30 days after its adoption. A copy, similarly certified, shall be filed in the office of the budget officer for inspection by the public during business hours.”

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Morgan County for the calendar year ending December 31st, 2003 as approved and adopted by resolution no. CR-02-16 dated December 17th, 2002. An appropriate public hearing was held on December 17th, 2002 for all budgetary funds.

Signed: Stacy Sofino
(County Auditor)

Subscribed and sworn to this 16 day
of January, 2003.

Leslie A. Hyde
(Notary Public)



Morgan County
Governmental Unit

2003
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2001	2002 Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	\$764,576	\$818,017	\$972,957
3120	Prior Years' Taxes - Delinquent	\$27,391	\$19,126	\$20,000
3130	General Sales & Use Taxes	\$380,350	\$395,249	\$360,000
3140	Assessing & Collecting - State-wide Levy	\$229,952	\$198,069	\$84,320
3140	Assessing & Collecting - County Levy			\$81,830
3140-100	Fee-in-Lieu of Property Taxes	\$178,064	\$189,968	\$190,000
3150	Transient Room Tax	\$4,869	\$7,728	\$2,000
3155	Restaurant Tax	\$23,208	\$18,030	\$19,000
3160	Tourism	\$7,853	\$7,460	\$6,000
3161	1/4% Sales Tax	\$193,292	\$190,687	\$190,000
3190	Penalties & Interest on Del Taxes	\$10,273	\$10,383	\$6,000
3200	LICENSES AND PERMITS			
3214	Business Licenses & Permits	\$7,523	\$8,710	\$7,000
3220	Non-business Licenses & Permits	\$3,279	\$5,760	\$5,500
3221	Building, Structures, & Equipment	\$127,788	\$113,583	\$100,000
3222	Marriage Licenses	\$589	\$624	\$600
3225-200	Impound Fees	\$645	\$630	\$300
3225-300	Late Fees	\$210	\$90	\$300
3225-500	Animal Licenses	\$2,144	\$2,480	\$2,400
3229	Conditional Use Permits	\$4,954	\$6,674	\$6,000
3300	INTERGOVERNMENTAL REVENUE			
3311-200	CDBG Grant Money			
3320	Federal Shared Revenue	\$16,212	\$17,542	\$15,000
3330	State Payments			
3330-100	Vehicle	\$20,512	\$22,322	\$20,000
3330-200	Vehicle Tax Reimb			
3330-300	Vehicle Fee In Lieu			
3340	State Grants	\$67,994	\$50,884	
3340-100	Forest Reserve	\$5,240	\$3,080	\$2,500
3340-200	FEMA Grant			\$111,150
3340-300	Court Cost Fees and Changes	\$41,049	\$44,385	\$43,000
3340-600	JTPA Reimbursement			
3340-700	EMS Misc Rev	\$5,113	\$7,012	\$5,600
3340-800	Jail Reimbursement	\$689	\$7,731	\$10,000
3350	State Shared Revenue	\$6,976		\$0
3356	Class "B" Road Fund Allotment	\$297,748	\$299,696	\$275,000
3358	State Liquor Fund Allotment	\$11,625	\$9,429	
3360	Cops Fast Program	\$54,035	\$44,912	\$39,000
3380	Shared Revenue From	\$197,304	\$207,868	\$225,000

Morgan County
Governmental Unit

2003
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2001	2002 Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)	\$967	\$222	\$500
3412	Recording of Legal Documents (Recorder)	\$78,727	\$79,814	\$60,000
3413	Election Fees	\$2,119	\$1,733	
3416	Auditor's Fees	\$733	\$634	\$500
3417	Planning and Zoning Fees	\$7,077	\$14,552	\$13,000
3417-100	Engineering Fees	\$1,320	\$1,605	\$3,000
3418	Treasurer's Fees	\$657	\$386	\$300
3419	Filing Subdivision Plats	\$200	\$200	\$200
3420	GIS Maps	\$25	\$186	
3421	Sheriffs Servies	\$1,733	\$1,360	\$1,500
3421-100	Service Fees			\$0
3422	Ambulance Fees	\$76,208	\$67,900	\$65,000
3445	Weed Spraying Charges			
3500	FINES AND FORFEITURES			
3510	Justice Court Fines	\$127,070	\$86,333	\$120,000
3513	District Court Fines	\$1,119	\$2,602	\$2,000
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	\$23,029	\$16,033	\$10,000
3620	Rents & Concessions - Courthouse	\$960	\$1,155	\$800
3625	Rents & Concessions - Fairgrounds	\$4,281	\$9,586	\$3,500
3627	Rents & Concessions - Senior Center	\$1,130	\$864	\$700
3640	Sale of Surplus Property			\$50,000
3650	Cell Tower Lease	\$12,000		
3690	Sundry Revenue	\$30,243	\$21,401	\$20,000

Morgan County
Governmental Unit

2003
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2001	2002 Current Year Estimate	Ensuing Year Approved Budget Appropriation
3700	OTHER ENTERPRISE & UTILITY			
3780	Lease on Airport Space	\$30,760	\$48,270	\$43,000
3781	Airport - Sundry Revenues			
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from: Prior Year Surplus/Gen Fund	\$216,890	\$245,614	\$40,000
3820	Transfer from: Prior Year Surplus/Liquor Contr			\$16,000
	Transfer from:			
	Transfer from:			
	Transfer from:			
3830	Contribution from:			
3840	Contribution from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "B" Road Fund Bal. to be Appopr.			
	Lease Proceeds	\$86,573		
3890	Beg. General Fund Bal. to be Appropriated			
	TOTAL REVENUES	\$3,395,278	\$3,308,582	\$3,250,457

Morgan County
Governmental Unit

2003
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2001	2002 Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative			
4111	Commission or Council	\$35,331	\$33,709	\$37,510
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	District Court	\$34,995	\$36,547	\$39,468
4122	Justice Court	\$61,260	\$56,955	\$56,619
4123	District & Circuit Courts			
4129	Attorney for Indigent	\$13,250	\$12,000	\$12,000
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commissions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming	\$278	\$232	\$500
4138	Human Resource Coordinator	\$25,607	\$6,245	\$16,360
4141	Clerk/Auditor	\$81,431	\$85,231	\$93,486
4142	Clerk			
4143	Treasurer	\$85,610	\$91,168	\$92,160
4144	Recorder	\$160,143	\$128,884	\$127,783
4145	Attorney	\$103,690	\$118,670	\$129,883
4146	Assessor	\$96,192	\$98,190	\$101,845
4147	Surveyor			
4148	Motor Vehicle	\$44,576	\$41,955	\$45,583
4149	Data Processing	\$91,491	\$118,361	\$123,100
4150	Non-Departmental	\$280,085	\$239,736	\$263,750
4161	General Governmental Buildings	\$143,308	\$150,959	\$137,961
4170	Elections	\$2,131	\$16,755	\$7,900
4180	Planning & Zoning	\$194,876	\$223,626	\$192,040
4190	GIS		\$36,298	
4200	PUBLIC SAFETY			
4211	Sheriff	\$737,060	\$658,732	\$608,590
4212	Records Clerk	\$36,135	\$41,985	\$43,106
4216	Dispatch	\$65,005	\$67,258	\$70,895
4218	Liquor Law Enforcement	\$5,131	\$13,090	\$16,000
4221	County Fire Department	\$37,403	\$31,094	\$181,900
4222	Co-op Fire	\$51,751	\$56,303	\$69,485
4230	Jail	\$13,402	\$48,006	\$40,000
4253	Animal Control	\$59,733	\$66,132	\$66,237
4255	Emergency Services (Civil Defense)	\$20,760	\$18,573	\$19,392
4260	Ambulance	\$71,919	\$96,249	\$91,383

Morgan County
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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2001	2002 Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Council of Aging	\$0	\$257	\$300
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4411	Roads	\$256,307	\$193,808	\$182,460
4411-610	Class "B" Road Program	\$334,065	\$422,342	\$275,000
4450	Weed	\$3,264	\$3,613	\$8,300
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Fairgrounds	\$12,950	\$12,838	\$10,500
4530	Rifle Range	\$7,061	\$1,035	\$1,650
4550	Airport	\$130,646	\$9,357	\$10,000
4560	Recreation	\$13,588	\$13,588	\$13,588
4570	TV Tower	\$3,981	\$1,524	\$3,978
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Extension Services	\$37,919	\$34,318	\$34,145
4620	Fair	\$15,600	\$10,600	\$600
4630	Economic Development	\$733	\$590	\$5,000
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest			
4800	TRANSFERS AND OTHER USES			
4810	Transfer to: Ambulance Revenue	\$26,491	\$22,407	\$20,000
4820	Transfer to: Auditorium Revenue	\$121	\$67	
	Transfer to:			
	Transfer to:			
	Transfer to:			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2001	2002 Current Year Estimate	Ensuing Year Approved Budget Appropriation
4830	Contribution to:			
4840	Contribution to:			
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "B" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			
	TOTAL EXPENDITURES	\$3,395,279	\$3,319,283	\$3,250,457

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SPECIAL REVENUE FUND: 21 - FLOOD

FORM 1

Account Number	Description	Prior Year Actual 2001	2002 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Taxes	\$13,587	\$9,538	\$10,105
	Intergovernmental	\$2,238	\$2,376	\$1,950
	Miscellaneous Revenue	\$0	\$0	\$0
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	\$15,825	\$11,914	\$12,055
	EXPENDITURES:			
	Miscellaneous			\$12,055
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance	\$15,825	\$11,914	
	TOTAL EXPENDITURES & OTHER USES	\$15,825	\$11,914	\$12,055

SPECIAL REVENUE FUND : 23 - BOND INTEREST FUND

FORM 1

Account Number	Description	Prior Year Actual 2001	2002 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Fee in Leiu	\$55,945	\$51,933	\$40,000
	Taxes	\$234,873	\$201,183	\$218,518
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance		\$5,158	
	TOTAL REVENUES & OTHER SOURCES	\$290,818	\$258,273	\$258,518
	EXPENDITURES:			
	Miscellaneous Expenses	\$300	\$65	\$300
	Bond Principal	\$195,000	\$200,000	\$210,000
	Bond Interest	\$67,772	\$58,208	\$48,218
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance	\$27,746		
	TOTAL EXPENDITURES & OTHER USES	\$290,818	\$258,273	\$258,518

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SPECIAL REVENUE FUND: 25 - HEALTH SERVICES

FORM 1

Account Number	Description	Prior Year Actual 2001	2002 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Taxes	\$77,711	\$74,485	\$79,431
	Intergovernmental Revenue	\$17,476	\$18,669	\$15,000
	Miscellaneous Revenue	\$0	\$8,300	\$8,300
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	\$95,187	\$101,454	\$102,731
	EXPENDITURES:			
	Services	\$79,993	\$80,823	\$102,731
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance	\$15,194	\$20,631	
	TOTAL EXPENDITURES & OTHER USES	\$95,187	\$101,454	\$102,731

SPECIAL REVENUE FUND: 26 - MINERAL LEASE

FORM 1

Account Number	Description	Prior Year Actual 2001	2002 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Intergovernmental Revenue	\$10,242	\$12,383	\$10,000
	Miscellaneous Revenue	\$1,251	\$0	
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance	\$16,007		
	TOTAL REVENUES & OTHER SOURCES	\$27,500	\$12,383	\$10,000
	EXPENDITURES:			
	Project Services	\$27,500		\$10,000
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance		\$12,383	
	TOTAL EXPENDITURES & OTHER USES	\$27,500	\$12,383	\$10,000

Morgan County
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SPECIAL REVENUE FUND: 27 - LIBRARY

FORM 1

Account Number	Description	Prior Year Actual 2001	2002 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Taxes	\$72,029	\$82,292	\$88,063
	Intergovernmental Revenue	\$16,197	\$17,311	\$15,173
	Miscellaneous Revenue	\$10,574	\$15,315	\$26,894
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance	\$19,425	\$2,484	
	TOTAL REVENUES & OTHER SOURCES	\$118,225	\$117,403	\$130,130
	EXPENDITURES:			
	Library	\$118,225	\$117,403	\$130,130
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES	\$118,225	\$117,403	\$130,130

SPECIAL REVENUE FUND: 44 - LIBRARY/SENIOR CENTER BOND

FORM 1

Account Number	Description	Prior Year Actual 2001	2002 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Miscellaneous	\$6,290	\$88	
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance	\$117,195	\$23,275	\$25,654
	TOTAL REVENUES & OTHER SOURCES	\$123,485	\$23,364	\$25,654
	EXPENDITURES:			
	Project Services	\$123,485	\$23,364	\$25,654
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES	\$123,485	\$23,364	\$25,654

Morgan County
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SPECIAL REVENUE FUND: 66 - MTN GREEN FIRE STATION CIB BOND

FORM 1

Account Number	Description	Prior Year Actual 2001	2002 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	CIB Bond		\$96,841	\$192,954
	Wildland Fire Grant		\$28,908	\$28,909
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES		\$125,749	\$221,863
	EXPENDITURES:			
	Fire Station Construction		\$96,537	\$221,863
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance		\$29,212	
	TOTAL EXPENDITURES & OTHER USES		\$125,749	\$221,863

SPECIAL REVENUE FUND:

FORM 1

Account Number	Description	Prior Year Actual	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES			\$0
	EXPENDITURES:			
	Project Services			
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES			\$0

Morgan County
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2003
Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: 57 - GARBAGE

FORM 3

Account Number	Description	Prior Year Actual 2001	2002 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	\$320,155	\$302,714	\$380,776
	Interest Earned	\$9,566	\$9,798	\$7,500
	Misc. Revenue		\$10,397	\$7,500
	TOTAL OPERATING REVENUE	\$329,721	\$322,908	\$395,776
	OPERATING EXPENSES:			
	Administration	\$29,822	\$18,073	\$19,276
	Hauling	\$114,843	\$103,722	\$129,500
	Dumping	\$185,938	\$163,736	\$247,000
	Depreciation	\$3,623		
	Other			
	TOTAL OPERATING EXPENSE	\$334,226	\$285,531	\$395,776
	OPERATING INCOME (LOSS)	-\$4,505	\$37,377	
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Operating transfers from:			
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	NET INCOME (LOSS)			

NOTE: The following section of the Enterprise Fund budget form is not required to be completed and returned to the State Auditor's Office. However, the completion of the following section should be done to provide management and those involved in the budget process with a clear understanding of what financial resources are required to operate the Enterprise Fund.

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			