

Morgan
COUNTY

2004
CALENDAR YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

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

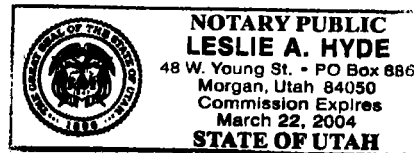
“On or before the last day of each fiscal period, the governing body by resolution shall adopt the budget which, subject to further amendment, shall thereafter be in effect for the next fiscal period. A copy of the final budget, and of any subsequent amendment thereof, shall be certified by the budget 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 31, 2004 as approved and adopted by resolution no. CR-03-21 dated December 16, 2003. An appropriate public hearing was held on December 16, 2003 for all budgetary funds.

Signed: Stacy L. Fero
(County Auditor)

Subscribed and sworn to this 30 day
of January, 2004.

Leslie A. Hyde



Morgan County
Governmental Unit

2004
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2002	2003 Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	\$ 818,017.30	\$ 956,285.49	\$ 982,687.00
3120	Prior Years' Taxes - Delinquent	\$ 19,126.39	\$ 2,315.37	\$ 20,000.00
3130	General Sales & Use Taxes	\$ 395,249.37	\$ 386,018.90	\$ 380,000.00
3140	Property Tac Collection - A&C	\$ 198,069.45	\$ 206,334.99	\$ 167,812.00
3140-100	Fee In Leiu	\$ 189,968.13	\$ 199,637.26	\$ 200,000.00
3150	Transient Room Tax	\$ 7,727.89	\$ 1,308.34	\$ 1,000.00
3155	Restaurant	\$ 18,030.38	\$ 22,757.34	\$ 20,300.00
3160	Tourism Tax	\$ 7,460.13	\$ 7,048.03	\$ 6,000.00
3170	1/4% Sales Tax	\$ 190,687.36	\$ 187,552.89	\$ 190,000.00
3200	Penalties & Interest on Delinquent Taxes	\$ 10,382.65	\$ 20,751.69	\$ 6,000.00
	Total Taxes	\$ 1,854,719.05	\$ 1,990,010.30	\$ 1,973,799.00
3200	LICENSES AND PERMITS			
3214	Business Licenses & Permits	\$ 8,710.00	\$ 9,600.00	\$ 9,000.00
3219	Building Inspector Fees	\$ -	\$ 116.95	\$ 100.00
3220	Non-Business Licenses & Permits	\$ 5,760.05	\$ 3,032.91	\$ -
3221	Building Permits	\$ 113,582.91	\$ 146,808.68	\$ 125,000.00
3222	Marriage License	\$ 624.00	\$ 790.00	\$ 600.00
3225-100	Disposal of Dogs	\$ -	\$ 25.00	\$ -
3225-200	Impound Fees	\$ 630.00	\$ 366.00	\$ 300.00
3225-300	Late Fees	\$ 90.00	\$ 166.00	\$ 300.00
3225-500	Licenses Issued	\$ 2,480.00	\$ 3,192.00	\$ 2,900.00
3229	Conditional Use Permits	\$ 6,673.75	\$ 7,983.00	\$ 6,000.00
	Total Licenses and Permits	\$ 138,550.71	\$ 172,080.54	\$ 144,200.00
3300	INTERGOVERNMENTAL REVENUE			
3311-200	CDBG Grant Money	\$ -	\$ 121,073.00	\$ -
3320	Federal Shared Revenue	\$ 17,542.00	\$ 19,420.00	\$ 15,000.00
3330-100	Vehicle	\$ 22,321.85	\$ 23,489.21	\$ 23,500.00
3340	State Grants	\$ 50,884.23	\$ 292,047.13	\$ -
3340-100	Forest Reserve	\$ 3,079.77	\$ 3,159.30	\$ 2,500.00
3340-200	FEMA Grant	\$ -	\$ 111,150.00	\$ -
3340-300	Court Cost Fees and Charges	\$ 44,385.10	\$ 49,262.27	\$ 45,000.00
3340-700	EMS Misc. Revenue	\$ 7,011.92	\$ 2,380.00	\$ 4,700.00
3340-800	Jail Reimbursement	\$ 7,730.93	\$ 6,181.82	\$ 10,000.00
3356	Class "B" Road Fund Allotment	\$ 303,362.29	\$ 311,079.14	\$ 275,000.00
3358	State Liquor Fund Allotment	\$ 9,429.25	\$ 9,059.61	\$ -
3360	COPS Fast Program	\$ 44,912.00	\$ 30,202.00	\$ 27,000.00
3380	Shared Revenue from Local Unit	\$ 207,868.15	\$ 217,540.20	\$ 235,000.00
	Total Intergovernmental Revenue	\$ 718,527.49	\$ 1,196,043.68	\$ 637,700.00

**Morgan
Governmental Unit**

**2004
Fiscal Year**

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2002	2003 Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Prior Year Surplus General Fund		\$ -	\$ 86,786.00
3830	Prior Year Surplus Class "B" Road		\$ -	
3840	Transfer from Trust Fund		\$ 26,690.67	
3850	Prior Year Surplus Liquor Control		\$ -	\$ 16,000.00
	Total Contributions and Transfers		\$ 26,690.67	\$ 102,786.00
3900	SPECIAL FUND REVENUE			
3950	Other Fin Sources & Lease Proceeds	\$ 9,168.00		
	Total Special Fund Revenue	\$ 9,168.00		
3890	Beg. General Fund Bal. to be Appropriated	\$ 205,203.06		
	TOTAL REVENUES	\$ 3,325,198.50	\$ 3,847,954.49	\$ 3,259,264.00

Morgan
Governmental Unit

2004
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2002	2003 Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4111	County Council	\$ 33,709.24	\$ 37,835.36	\$ 39,400.00
4121	District Court	\$ 36,546.78	\$ 37,344.95	\$ 42,046.00
4122	Justice of the Peace	\$ 56,955.43	\$ 58,817.49	\$ 66,283.00
4129	Attorney for Indigent	\$ 12,000.00	\$ 12,000.00	\$ 15,000.00
4137	Microfilming	\$ 232.25	\$ 360.00	\$ 500.00
4138	Human Services	\$ 6,245.02	\$ 14,701.68	\$ 11,511.00
4141	Clerk/Auditor	\$ 84,996.05	\$ 84,981.92	\$ 100,097.00
4143	Treasurer	\$ 90,932.62	\$ 90,490.02	\$ 98,192.00
4144	Recorder	\$ 128,547.94	\$ 132,406.58	\$ 142,285.00
4145	Attorney	\$ 118,670.39	\$ 123,130.10	\$ 136,188.00
4146	Assessor	\$ 97,955.01	\$ 100,339.31	\$ 108,040.00
4148	Motor Vehicle	\$ 41,955.06	\$ 42,193.41	\$ 47,168.00
4149	Data Processing	\$ 118,361.29	\$ 116,925.55	\$ 127,582.00
4150	Non-Departmental	\$ 248,389.46	\$ 325,502.84	\$ 192,600.00
4161	Courthouse Building and Grounds	\$ 150,958.92	\$ 139,039.56	\$ 142,286.00
4170	Elections	\$ 16,754.92	\$ 2,311.10	\$ 37,600.00
4180	Planning & Zoning	\$ 259,923.22	\$ 192,022.49	\$ 201,792.00
	Total	\$ 1,503,133.60	\$ 1,510,402.36	\$ 1,508,570.00
4200	PUBLIC SAFETY			
4211	Sheriff	\$ 658,092.56	\$ 860,362.94	\$ 667,555.00
4212	Records Clerk	\$ 41,984.65	\$ 43,430.53	\$ 47,814.00
4216	Dispatch Services	\$ 67,258.00	\$ 60,000.00	\$ 60,000.00
4218	Liquor Law Enforcement	\$ 13,089.94	\$ 10,828.09	\$ 16,000.00
4221	County Fire Department	\$ 31,093.67	\$ 236,503.77	\$ 59,362.00
4222	Co-op Fire	\$ 56,302.55	\$ 57,968.83	\$ 77,413.00
4230	Jail	\$ 48,005.76	\$ 64,704.49	\$ 45,000.00
4253	Animal Control	\$ 65,677.40	\$ 71,978.27	\$ 75,046.00
4255	Emergency Management	\$ 18,573.31	\$ 30,091.51	\$ 21,271.00
4260	Ambulance	\$ 96,114.72	\$ 112,794.69	\$ 88,369.00
	Total Public Safety	\$ 1,096,192.56	\$ 1,548,663.12	\$ 1,157,830.00

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**2004
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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2002	2003 Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4360	Council of Aging	\$ 256.57	\$ 282.54	\$ 300.00
	Total Public Health	\$ 256.57	\$ 282.54	\$ 300.00
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4411	Road Department	\$ 193,337.59	\$ 179,501.61	\$ 185,529.00
4411-610	Class "B" Road Program	\$ 422,341.52	\$ 346,752.70	\$ 275,000.00
4450	Weed Department	\$ 3,612.61	\$ 8,305.96	\$ 8,500.00
	Total Highways & Public Improvements	\$ 619,291.72	\$ 534,560.27	\$ 469,029.00
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Fairgrounds	\$ 12,838.11	\$ 11,924.79	\$ 12,000.00
4530	Rifle Range	\$ 1,035.00	\$ 600.00	\$ 1,650.00
4550	Airport	\$ 9,356.77	\$ 10,782.90	\$ 5,000.00
4560	County Recreation	\$ 13,588.00	\$ 13,588.00	\$ 13,588.00
4570	TV Tower	\$ 1,524.02	\$ 1,546.12	\$ 4,058.00
	Total Parks Rec & Public Property	\$ 38,341.90	\$ 38,441.81	\$ 36,296.00
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Extension Services	\$ 34,317.94	\$ 34,099.65	\$ 39,339.00
4620	Fair	\$ 10,600.00	\$ 600.00	\$ 600.00
4630	Economic Development	\$ 590.00	\$ 590.00	\$ 27,300.00
	Total Community & Economic Dev	\$ 45,507.94	\$ 35,289.65	\$ 67,239.00
4700	DEBT SERVICE			
4710	Principal and Interest			
4800	TRANSFERS AND OTHER USES			
4810-610	Transfer of Auditorium	\$ 67.20		
4810-611	Transfer of Ambulance Revenue to City	\$ 22,407.01	\$ 21,049.96	\$ 20,000.00
	Total Transfers and Other Uses	\$ 22,474.21	\$ 21,049.96	\$ 20,000.00

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21 Flood Disaster Fund

FORM 1

Account Number	Description	Prior Year Actual 2002	2003 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
21-3100	Taxes	\$ 9,537.57	\$ 10,103.09	\$ 10,333.00
21-3300	Fee in Leiu	\$ 2,375.98	\$ 2,211.34	\$ 1,950.00
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	\$ 11,913.55	\$ 12,314.43	\$ 12,283.00
	EXPENDITURES:			
21-4400	Project Expenses	\$ -	\$ -	\$ 12,283.00
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance	\$ 11,913.55	\$ 12,314.43	
	TOTAL EXPENDITURES & OTHER USES	\$ 11,913.55	\$ 12,314.43	\$ 12,283.00

23 Bond Interest

FORM 1

Account Number	Description	Prior Year Actual 2002	2003 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
23-3330	Fee In Leiu	\$ 51,932.89	\$ 46,543.54	\$ 40,000.00
23-3630	Taxes	\$ 201,182.50	\$ 216,035.69	\$ 222,808.00
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance	\$ 5,157.97		
	TOTAL REVENUES & OTHER SOURCES	\$ 258,273.36	\$ 262,579.23	\$ 262,808.00
	EXPENDITURES:			
23-4700	Project Expenses	\$ 258,273.36	\$ 258,508.06	\$ 262,808.00
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance		\$ 4,071.17	
	TOTAL EXPENDITURES & OTHER USES	\$ 258,273.36	\$ 262,579.23	\$ 262,808.00

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25 Health Services

FORM 1

Account Number	Description	Prior Year Actual 2002	2003 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
25-3110	Taxes	\$ 74,485.05	\$ 81,213.02	\$ 79,431.00
25-330	Fee in Leiu	\$ 18,668.72	\$ 13,023.04	\$ 15,000.00
25-3610	Misc. Revenue	\$ 8,300.00	\$ 8,886.40	\$ 9,348.00
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	\$ 101,453.77	\$ 103,122.46	\$ 103,779.00
	EXPENDITURES:			
25-4700	Health Services	\$ 80,823.00	\$ 96,954.00	\$ 103,779.00
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance	\$ 20,630.77	\$ 6,168.46	
	TOTAL EXPENDITURES & OTHER USES	\$ 101,453.77	\$ 103,122.46	\$ 103,779.00

26 Mineral Lease

FORM 1

Account Number	Description	Prior Year Actual 2002	2003 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
26-3330	Intergovernmental Revenue	\$ 12,382.64	\$ 9,491.78	\$ 10,000.00
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance			
	TOTAL REVENUES & OTHER SOURCES	\$ 12,382.64	\$ 9,491.78	\$ 10,000.00
	EXPENDITURES:			
26-4510	Project Expenses	\$ -	\$ 8,681.93	\$ 10,000.00
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance	\$ 12,382.64	\$ 809.85	
	TOTAL EXPENDITURES & OTHER USES	\$ 12,382.64	\$ 9,491.78	\$ 10,000.00

**Morgan
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27 Library

FORM 1

Account Number	Description	Prior Year Actual 2002	2003 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
27-3110	Taxes	\$ 82,292.33	\$ 85,357.60	\$ 87,938.00
27-3330	Intergovernmental Revenue	\$ 17,310.99	\$ 19,164.99	\$ 15,654.00
27-3610	Misc. Revenue	\$ 15,315.27	\$ 23,688.77	\$ 25,602.00
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance	\$ 2,483.97		
	TOTAL REVENUES & OTHER SOURCES	\$ 117,402.56	\$ 128,211.36	\$ 129,194.00
	EXPENDITURES:			
27-4700	Library Services	\$ 117,402.56	\$ 97,143.15	\$ 110,777.00
27-4800	Historical Society Services		\$ 25,464.36	\$ 18,417.00
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance		\$ 5,603.85	
	TOTAL EXPENDITURES & OTHER USES	\$ 117,402.56	\$ 128,211.36	\$ 129,194.00

44 Library/Senior Center Bond

FORM 1

Account Number	Description	Prior Year Actual 2002	2003 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
44-3110	Taxes			\$ -
44-3610	Misc. Revenue	\$ 95.80	\$ 73.10	\$ -
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance	\$ 23,267.70	\$ 18,630.72	
	TOTAL REVENUES & OTHER SOURCES	\$ 23,363.50	\$ 18,703.82	\$ -
	EXPENDITURES:			
44-4410	Project Expenses	\$ 23,363.50	\$ 18,703.82	\$ -
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance			
	TOTAL EXPENDITURES & OTHER USES	\$ 23,363.50	\$ 18,703.82	\$ -
	TOTAL EXPENDITURES			

61 Mtn. Green Fire Station

FORM 1

Account Number	Description	Prior Year Actual 2002	2003 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
61-3340	CIB Grant			\$ -
61-3350	Wildland Grant	\$ 28,908.00	\$ 196,007.95	\$ -
61-3610	Interest Income	\$ 2,362.73	\$ 28,908.00	
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance		\$ 1,207.79	\$ 28,909.00
	TOTAL REVENUES & OTHER SOURCES	\$ 31,270.73	\$ 226,123.74	\$ 28,909.00
	EXPENDITURES:			
64-4400	Fire Station Construction		\$ 211,385.71	\$ 28,909.00
61-4700	Bond Principal		\$ 14,738.03	
	OTHER USES:			
	Transfer to:			
	Budgeted increase in fund balance	\$ 31,270.73		
	TOTAL EXPENDITURES & OTHER USES	\$ 31,270.73	\$ 226,123.74	\$ 28,909.00

Morgan
Governmental Unit

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ENTERPRISE OR INTERNAL SERVICE FUND: 57 - Garbage

FORM 3

Account Number	Description	Prior Year Actual 2002	2003 Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	\$ 302,713.61	\$ 307,046.71	\$ 390,000.00
	Interest Earned	\$ 9,797.99	\$ 9,127.65	\$ 7,500.00
	Misc. Revenue	\$ 10,396.67	\$ 15,168.31	\$ 12,546.00
	TOTAL OPERATING REVENUE	\$ 322,908.27	\$ 331,342.67	\$ 410,046.00
	OPERATING EXPENSES:			
	Personal Services	\$ 9,673.39	\$ 9,361.55	\$ 10,046.00
	Contractual Services	\$ 292,089.81	\$ 279,139.12	\$ 390,000.00
	Material and Supplies	\$ 4,585.26	\$ 8,046.38	\$ 10,000.00
	Depreciation	\$ 4,288.00		
	Other			
	TOTAL OPERATING EXPENSE	\$ 310,636.46	\$ 296,547.05	\$ 410,046.00
	OPERATING INCOME (LOSS)			
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Operating transfers from:			
	Contributions from:			
	Operating transfers to:			
	Contributions to:			
	NET INCOME (LOSS)	\$ 12,271.81	\$ 34,795.62	\$ -

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			