



MORGAN COUNTY

2025 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: January 31, 2025

Attached is the 2025 budget for Morgan County, submitted pursuant to Section 29-1-113, CRS. This budget was adopted on December 13, 2024. If there are any questions on the budget, please contact Jon Becker at (970) 542-3500 and P.O. Box 596, Fort Morgan, CO 80701. The mill levy certified to the County Commissioners is 29.036 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 29.036 includes .088 mill certified due to County abatements. Based on an assessed valuation of \$744,220,440 the property tax revenue is \$21,609,184. 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.



Jon J. Becker, Chairman

Kelvin Bernhardt

Kelvin Bernhardt, Commissioner

Tim Malone

Tim Malone, Commissioner

ATTEST:

Kevin Strauch

Kevin Strauch, Clerk to the Board



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2025 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:

Mark A. Arndt
Jon J. Becker
Gordon H. Westhoff



MORGAN COUNTY ADMINISTRATION

Honorable Board of Morgan County Commissioners:

We are pleased to present for your consideration the 2025 budget for Morgan County. This budget is balanced, represents the County’s financial plan for 2025, 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 2024 County mill levy has been certified as follows:

<u>FUND</u>	<u>MILL LEVY</u>
General	19.448
Tax Abatement	0.088
Total General	19.536
Road and Bridge	7.500
Social Services	2.000
Total Levy	<u>29.036</u>

This will generate \$21,609,184 in property tax revenues to be collected in 2025. This is an increase of \$577,848 from 2024 property tax revenues. The 2025 approved Morgan County budget is \$68,607,539. This is an increase of 8,248,356 from the final 2024 County budget.

Increase in Assessed Value

For 2024, Morgan County experienced an increase of \$20,324,910 in assessed valuation at \$744,220,440 up from \$723,895,530 in 2023. Morgan County’s total assessed value is critical to Morgan County as there currently is no County sales tax.

Economic Outlook

Agriculture is the primary industry in Morgan County with retailers, other locally-focused businesses, and government operations supporting area farming and ranching communities.

Morgan County's oil and gas industry has recovered from pandemic-era prices which has helped the local economy. While the economy is growing, numerous challenges remain. Real estate transactions have slowed slightly as interest rates have increased. The single family housing market availability has declined. Affordable housing is difficult to find in Morgan County especially for agricultural workers.

Agriculture and livestock

The eastern plains area is the largest agricultural region in the State, and the sector drives much of the region's economy. In 2024, local agriculture faced not only the housing shortage but also a decrease in net farm income hampering recovery of the region's farm economy. Wheat and corn prices both declined in 2024. Morgan County is seeing an increased interest in renewable energy locating in the County which will help the local economy. The County is seeing a growth in Solar Farms throughout the County.

Labor market

As in other areas of the State, the labor market conditions have slowly improved since the pandemic related shutdowns. The unemployment rate in the area is lower than most areas of the State and the labor market does not appear to be slowing.

Personnel Expenses

The County completed an employee market salary study in 2024. The results of the study will be implemented in 2025. The County budget for salaries increased 20% in 2025. The County Commissioners are committed to continue looking at salaries based on the current market.

The County's health insurance premium costs for County employee coverage increased 6% for the 2025 budget year. The County pays approximately \$3.8 million dollars a year for employee health premiums. The County provides health insurance coverage for all full-time employees. In 2025 the County will pay \$500 toward the cost of family health coverage with the remainder being borne by the employee.

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 2025 General Fund budget is \$31,108,251. This is an increase of \$5,237,541 from the 2024 budget. The General Fund capital outlay budget is \$4,579,500 in 2025. The capital projects budget includes \$3 million for energy efficient improvements at the Jail/Judicial Complex and Fairgrounds. The County also budgeted \$700,000 for infrastructure improvement projects to the Justice Center and Human Services Building. The General Fund mill levy is set at 19.448. In addition, a 0.088 mill from tax abatements has been certified for a total of 19.536. Morgan County does not levy a sales tax so the assessed value has a large impact on Morgan County's tax revenues. 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 2025 Road and Bridge Fund budget is \$11,063,057. This is a decrease of \$319,523 from the 2024 budget. The Road and Bridge fund mill levy was set at 7.5 for 2024 for taxes collected in 2025. 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. As part of a ten year County plan, the County has two capital road project planned for 2025. There will be an overlay project on County Road 24 from Highway 34 to Road W for a budget of \$991,000 and on County Road P from Road 3 to Highway 52 for \$615,000. Capital bridge projects include two County Bridges for a total budget of \$274,950. The County budgets annually to reserve funds for future major road and bridge projects. Morgan County will reserve \$100,000 in 2025 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 561,396 from the 2024 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 2025 budget for the 911 Emergency Telephone Fund is \$1,979,500. This is an increase from the 2024 budget of \$276,000. The 2025 budget includes \$1,005,000 for capital projects. 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 2025 continues to receive the 2.9% local lodging tax to support our tourism industry. The total budget for 2025 is \$272,000. This is an increase of \$12,90 from the 2024 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 2025 budget for Morgan County is \$944,904. This is an increase of \$174,176 from the 2024 budget. Funds will be used for capital improvements at the County Fairgrounds. 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.

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 County General Fund also transfers \$120,000 annually to this fund. The 2025 budget includes an additional transfer from the General Fund of \$5 million dollars making the total transfer of funds to the Jail Capital Improvement Fund of \$5,120,000. The 2025 budget is \$86,900.

Central Services Fund:

The 2025 budget for the Central Services Fund, an internal service fund, is \$7,805,429. This is a decrease of \$246,063 from the 2024 budget. 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 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. The 2025 budget is \$5,018,148. A resolution was passed in 1997 establishing a reserve in the Solid Waste Management Fund to fund future capital projects at the landfill. This reserve is calculated annually to maintain funds for the future expansion needs at the landfill. This includes opening new cells when needed and closing completed cells. 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 currently supported by user fees and County General Fund transfers. 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 2025 Ambulance Service budget is \$2,712,852. The County continues to reserve funds for capital building and equipment needs.

The 2025 Morgan County Budget

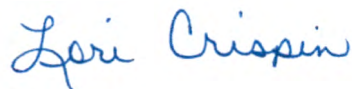
The County continues to evaluate and follow a ten-year plan developed for all the departments with emphasis on staffing levels and capital projects. The budgeting effort will be the starting point for an overall comprehensive operation and management plan that will aid in providing direction to County 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 29.036.
- Assessed value increased by \$20,324,910.
- Total 2025 Morgan County budget is \$68,607,539.
- The total employee salary budget increased by 20% for the 2025 budget after a comprehensive salary market study was completed. Employees will see salary increases according to the results of the market study.
- A 6% increase in employee health premiums is effective in 2025.
- In 2025 the County will begin an optional matching 457 deferred retirement plan for employees who choose to participate in addition to the current 401a matching plan.

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,



Lori Crispin
Budget Officer

MORGAN COUNTY
Final Proposed FTEs for 2025
(Includes regular positions only - Does not include seasonal or temporary employees)
(Includes vacant positions)

Department	Proposed 2025 FTEs		
	Full-time	Part-time	Total
Ambulance	22	7.00	29.00
Assessor	10		10.00
Building Inspections	1		1.00
Building Maintenance	6		6.00
Clerk and Recorder	12		12.00
Commissioners	3		3.00
Commissioner Administration	1		1.00
Communications	16		16.00
Coroner	2	2.50	4.50
County Attorney	1		1.00
Emergency Management	1	0.50	1.50
Extension	2		2.00
Fairgrounds	1		1.00
Fleet Maintenance	7		7.00
Finance	5		5.00
Human Resources	1		1.00
Lodging & Tourism	-		-
Planning and Zoning	4		4.00
Public Trustee		0.50	0.50
Road and Bridge	44	0.50	44.50
Sheriff	58		58.00
Social Services	69		69.00
Solid Waste Management	6		6.00
Surveyor	1		1.00
Technology Services	4		4.00
Treasurer	3		3.00
Veteran's Officer		0.50	0.50
Total County	280	11.50	291.50

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 2025; 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, October 29, 2024, at 09:00 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/Lori Crispin
Budget Officer

Publication: October 24, 2024



RESOLUTION 2024 BCC 50

RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND ADOPTING A BUDGET FOR MORGAN COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2025 AND ENDING ON THE LAST DAY OF DECEMBER 2025.

WHEREAS, the Board of County Commissioners of Morgan County has appointed Budget Officer, Lori Crispin, to prepare and submit the proposed budget to said governing body at the proper time, and;

WHEREAS, Budget Officer, Lori Crispin, has submitted the proposed Budget to this governing body on October 15, 2024, for its consideration, and;

WHEREAS, upon due and proper notice, published and posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on October 29, 2024, and interested taxpayers were given the opportunity to file or register any objection to said 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	\$ 31,108,251
Special Revenue Funds	
Road and Bridge Fund	11,063,057
Social Services Fund	7,612,631
911 Emergency Telephone Fund	1,979,500
Lodging Tourism Tax Fund	272,000
Conservation Trust Fund	944,904
Confiscation Seizure Fund	3,867
Capital Improvement Fund	
Jail Capital Improvement Fund	86,900
Enterprise Funds	
Ambulance Service Fund	2,712,852
Solid Waste Management Fund	5,018,148
Central Services Fund	7,805,429
Totals	\$ 68,607,539

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	\$ 7,373,461	\$ 9,195,700	\$ 14,539,090	\$ 31,108,251
Special Revenue				
Road and Bridge	1,028,251	4,453,153	5,581,653	\$ 11,063,057
Social Services	886,650	5,237,540	1,488,441	\$ 7,612,631
911 Emergency Telephone	953,002	1,026,498	0	\$ 1,979,500
Lodging Tourism Tax	102,000	170,000	0	\$ 272,000
Conservation Trust	784,904	160,000	0	\$ 944,904
Confiscation Seizure Fund	3,767	100	0	\$ 3,867
Jail Capital Improvement	(5,048,100)	5,135,000	0	\$ 86,900
Enterprise Funds				
Ambulance Service Fund	(43,148)	2,756,000	0	\$ 2,712,852
Solid Waste Management	2,968,148	2,050,000	0	\$ 5,018,148
Central Services	<u>1,900,329</u>	<u>5,905,100</u>	<u>0</u>	<u>\$ 7,805,429</u>
Totals	<u>\$ 10,909,264</u>	<u>\$ 36,089,091</u>	<u>\$ 21,609,184</u>	<u>\$ 68,607,539</u>

Section 3. That the budget as submitted, amended, and hereinabove summarized by fund, hereby is approved and adopted as the budget of the County of Morgan for the year stated above.

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

ADOPTED, this 13th day of December AD 2024.

BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY, COLORADO


Mark A. Arudt, Chairman


Jon J. Becker, Commissioner


Gordon H. Westhoff, Commissioner



Attest: 
Kevin Strauch, Clerk to the Board



RESOLUTION 2024 BCC 51

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF MORGAN, COLORADO, FOR THE 2025 BUDGET YEAR.

WHEREAS, the Board of County Commissioners of Morgan County has Adopted the annual budget in accordance with the Local Government Budget Law, on December 13, 2024, and;

WHEREAS, the amount of money necessary to balance the budget for the general operating purposes General Fund is \$14,539,090 and;

WHEREAS, the amount of money necessary to balance the budget for Road and Bridge Fund is \$5,581,653 and;

WHEREAS, the amount of money necessary to balance the budget for Social Services Fund is \$1,488,441 and;

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

Section 1. That for the purpose of meeting all general operating and other expenses of General Fund of the County of Morgan during he 2025 budget year, there is hereby levied a tax of 19.536 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2024,

Section 2. That for the purpose of meeting all operating and other expenses of the Road and Bridge Fund of the County of Morgan during the 2024 budget year, there is hereby levied a tax of 7.500 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2024.

Section 3. That for the purpose of meeting all operating and other expenses of the Social Services Fund of the County Morgan during the 2024 budget year, there is hereby levied a tax of 2.000 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2024.

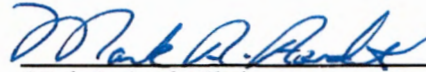
The details of the above tax levies is as follows:

General	19.448
Tax Abatement	<u>0.088</u>
Total General	19.536
Road and Bridge	7.500
Social Services	<u>2.000</u>
Total Levy	<u><u>29.036</u></u>

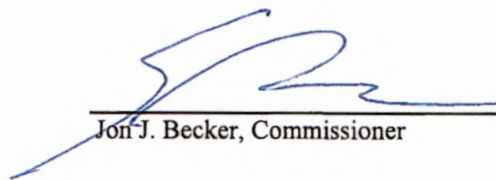
Section 4. That the Budget Officer is hereby authorized and directed to immediately certify to the County Commissioners of Morgan County, Colorado, the mill levies for the County of Morgan as herein above determined and set.

ADOPTED, this 13th day of December AD 2024.

BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY, COLORADO



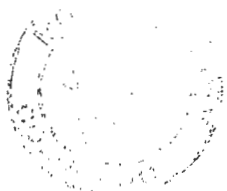
Mark A. Arndt, Chairman



Jon J. Becker, Commissioner



Gordon H. Westhoff, Commissioner



Attest:

Kevin Strauch, Clerk to the Board



RESOLUTION 2024 BCC 52

RESOLUTION TO APPROPRIATE SUMS OF MONEY

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE COUNTY OF MORGAN, COLORADO FOR THE 2025 BUDGET YEAR.

WHEREAS, the Board of County Commissioners of Morgan County has adopted the annual budget in accordance with the Local Government Budget Law, on December 13, 2024 and;

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

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

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

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

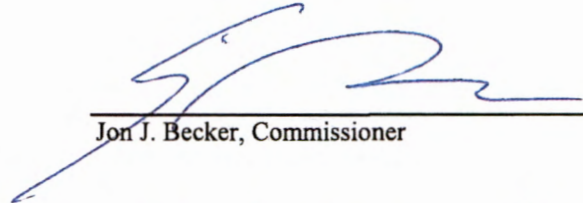
Fund	Current Operating Expenses	Capital Outlay	Total Expenditures
General	\$ 26,528,751	\$ 4,579,500	\$ 31,108,251
Special Revenue			
Road and Bridge	9,182,107	1,880,950	11,063,057
Social Services	7,612,631	0	7,612,631
911 Emergency Telephone	974,500	1,005,000	1,979,500
Lodging Tourism Tax	272,000		272,000
Conservation Trust		944,904	944,904
Confiscation Seizure Fund	3,867		3,867
Capital Improvement Fund			
Jail Capital Improvement		86,900	86,900
Enterprise Funds			
Ambulance Service Fund	2,662,852	50,000	2,712,852
Solid Waste Management	1,632,748	3,385,400	5,018,148
Central Services	4,889,943	2,915,486	7,805,429
Totals	<u>\$ 53,759,399</u>	<u>\$ 14,848,140</u>	<u>\$ 68,607,539</u>

ADOPTED, this 13th day of December AD 2024

BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY, COLORADO



Mark A. Arndt, Chairman



Jon J. Becker, Commissioner



Gordon H. Westhoff, Commissioner



Attest: 

Kevin Strauch, Clerk to the Board

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of MORGAN COUNTY, Colorado.

On behalf of the COUNTY OF MORGAN,

(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 \$ 744,220,440 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: 12/13/2024 for budget/fiscal year 2025
(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>21,543,693</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	28.948 mills	\$ 21,543,693
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	<u>.088</u> mills	\$ <u>65,491</u>
7. Other ^N (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	29.036 mills	\$ 21,609,184

Contact person: (print) Lori Crispin Daytime phone: () 970 542-3506
Signed: Lori Crispin 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 2023		Current Year 2024		Budget Year 2025		Increase (Decrease) From 2024- 2025	
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
ASSESSSED VALUATION		\$671,048,700		\$723,895,530		\$744,220,440		\$20,324,910
General Fund	19.448	\$13,050,555	19.448	\$14,078,320	19.448	\$14,473,599	0.000	\$395,279
Road & Bridge Fund	7.500	\$5,032,865	7.500	\$5,429,216	7.500	\$5,581,653	0.000	\$152,437
Social Services Fund	2.000	\$1,342,097	2.000	\$1,447,791	2.000	\$1,488,441	0.000	\$40,650
Tax Abatement - General Fund	0.035	\$23,487	0.105	\$76,009	0.088	\$65,491	(0.017)	(\$10,518)
	28.983	\$19,449,004	29.053	\$21,031,336	29.036	\$21,609,184	(0.017)	\$577,848

Consolidated Budget Summary

Prior Year Actual - 2023

All Funds

ASSESSED VALUATION - \$671,048,700	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund
Expenditures and Other Provisions	\$20,845,136	\$7,915,716	\$6,034,996	\$674,788	\$206,799
Available Revenues:					
Property Taxes	\$12,943,786	\$4,982,723	\$1,328,726	\$0	\$0
Revenue Other Than Property Tax:					
Delinquent Taxes	\$41,262	\$9,078	\$252	\$0	\$0
Other Taxes	\$1,555,904	\$434,746	\$0	\$0	\$161,106
Intergovernmental	\$5,301,523	\$3,400,217	\$4,686,155	\$32,432	\$0
Licenses and Permits	\$264,634	\$25,244	\$0	\$0	\$0
Charges for Services	\$1,566,518	\$24,035	\$0	\$833,463	\$0
Other Revenue	\$4,508,318	\$271,369	\$33,512	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$38,439,710	\$15,804,874	\$1,782,870	\$1,007,990	\$675,339
Total	\$64,621,655	\$24,952,286	\$7,831,515	\$1,873,885	\$836,445
Less: Unappropriated Fund Balance, EOY	\$43,776,519	\$17,036,570	\$1,796,519	\$1,199,097	\$629,646
Total Revenue Available	\$20,845,136	\$7,915,716	\$6,034,996	\$674,788	\$206,799
Mill Levy	19.483	7.500	2.000		

Morgan County
Fort Morgan, Colorado

Conservation Trust Fund	Confiscation Seizure Fund	Jail Capital Improvement Fund	Ambulance Service Fund	Solid Waste Management Fund	Central Services Fund	Total
\$0	\$3,000	\$0	\$2,203,137	\$1,116,187	\$5,278,723	\$44,278,482
\$0	\$0	\$0	\$0	\$0	\$0	\$19,255,235
\$0	\$0	\$0	\$0	\$0	\$0	\$50,592
\$0	\$0	\$0	\$0	\$0	\$0	\$2,151,756
\$133,524	\$0	\$0	\$162,062	\$0	\$0	\$13,715,913
\$0	\$0	\$0	\$0	\$0	\$0	\$289,878
\$0	\$0	\$0	\$1,829,101	\$1,567,570	\$4,436,677	\$10,257,364
\$23,653	\$104	\$14,854	\$67,988	\$202,135	\$512,975	\$5,634,908
\$0	\$0	\$120,000	\$200,000	\$0	\$0	\$320,000
\$467,727	\$7,563	\$1,438,969	\$2,026,523	\$7,157,388	\$9,407,916	\$78,216,869
\$624,904	\$7,667	\$1,573,823	\$4,285,674	\$8,927,093	\$14,357,568	\$129,892,515
\$624,904	\$4,667	\$1,573,823	\$2,082,537	\$7,810,906	\$9,078,845	\$85,614,033
\$0	\$3,000	\$0	\$2,203,137	\$1,116,187	\$5,278,723	\$44,278,482
						28.983

Consolidated Budget Summary

Current Year Estimated - 2024

All Funds

ASSESSED VALUATION - \$723,895,530	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund
Expenditures and Other Provisions	\$19,518,092	\$9,397,154	\$6,826,991	\$774,800	\$233,700
Available Revenues:					
Property Taxes	\$14,154,329	\$5,429,216	\$1,447,791	\$0	\$0
Revenue Other Than Property Tax:					
Delinquent Taxes	\$17,000	\$6,000	\$140	\$0	\$0
Other Taxes	\$3,111,504	\$365,000	\$0	\$0	\$170,000
Intergovernmental	\$1,062,109	\$3,325,775	\$4,973,536	\$0	\$0
Licenses and Permits	\$214,000	\$25,700	\$0	\$0	\$0
Charges for Services	\$1,886,900	\$20,000	\$0	\$865,000	\$0
Miscellaneous Revenue	\$4,084,380	\$335,000	\$37,675	\$0	\$0
Transfers	\$625,000	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$43,776,519	\$17,036,570	\$1,796,519	\$1,199,097	\$629,646
Total	\$68,931,741	\$26,543,261	\$8,255,661	\$2,064,097	\$799,646
Less: Unappropriated Fund Balance, EOY	\$49,413,649	\$17,146,107	\$1,428,670	\$1,289,297	\$565,946
Total Revenue Available	\$19,518,092	\$9,397,154	\$6,826,991	\$774,800	\$233,700
Mill Levy	19.553	7.500	2.000		

Morgan County
Fort Morgan, Colorado

Conservation Trust Fund	Confiscation Seizure Fund	Jail Capital Improvement Fund	Ambulance Service Fund	Solid Waste Management Fund	Central Services Fund	Total
\$0	\$1,000	\$200,000	\$2,518,082	\$1,601,103	\$5,772,578	\$46,843,500
\$0	\$0	\$0	\$0	\$0	\$0	\$21,031,336
\$0	\$0	\$0	\$0	\$0	\$0	\$23,140
\$0	\$0	\$0	\$0	\$0	\$0	\$3,646,504
\$140,000	\$0	\$0	\$154,000	\$0	\$70,000	\$9,725,420
\$0	\$0	\$0	\$0	\$0	\$0	\$239,700
\$0	\$100	\$0	\$2,104,900	\$1,833,950	\$5,210,000	\$11,920,850
\$20,000	\$0	\$15,000	\$64,000	\$251,737	\$22,100	\$4,829,892
\$0	\$0	\$120,000	\$200,000	\$0	\$505,134	\$1,450,134
\$624,904	\$4,667	\$1,573,823	\$2,082,537	\$7,810,906	\$9,078,845	\$85,614,033
\$784,904	\$4,767	\$1,708,823	\$4,605,437	\$9,896,593	\$14,886,079	\$138,481,009
\$784,904	\$3,767	\$1,508,823	\$2,087,355	\$8,295,490	\$9,113,501	\$91,637,509
\$0	\$1,000	\$200,000	\$2,518,082	\$1,601,103	\$5,772,578	\$46,843,500
						29.053

Consolidated Budget Summary

Budget - 2025

All Funds

ASSESSED VALUATION - \$744,220,440	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund
Expenditures and Other Provisions	\$31,108,251	\$11,063,057	\$7,612,631	\$1,979,500	\$272,000
Available Revenues:					
Property Taxes	\$14,473,599	\$5,581,653	\$1,488,441	\$0	\$0
Revenue Other Than Property Tax:					
Delinquent Taxes	\$15,000	\$10,000	\$140	\$0	\$0
Other Taxes	\$1,316,000	\$365,000	\$0	\$0	\$170,000
Intergovernmental	\$3,121,920	\$3,732,453	\$5,204,400	\$145,498	\$0
Licenses and Permits	\$199,000	\$25,700	\$0	\$0	\$0
Charges for Services	\$1,849,900	\$20,000	\$0	\$881,000	\$0
Other Revenue	\$2,443,880	\$300,000	\$33,000	\$0	\$0
Transfers	\$250,000	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$49,413,649	\$17,146,107	\$1,428,670	\$1,289,297	\$565,946
Total	\$73,082,948	\$27,180,913	\$8,154,651	\$2,315,795	\$735,946
Less: Unappropriated Fund Balance, EOY	\$41,974,697	\$16,117,856	\$542,020	\$336,295	\$463,946
Total Revenue Available	\$31,108,251	\$11,063,057	\$7,612,631	\$1,979,500	\$272,000
Mill Levy	19.536	7.500	2.000		

Morgan County
Fort Morgan, Colorado

Conservation Trust Fund	Confiscation Seizure Fund	Jail Capital Improvement Fund	Ambulance Service Fund	Solid Waste Management Fund	Central Services Fund	Total
\$944,904	\$3,867	\$86,900	\$2,712,852	\$5,018,148	\$7,805,429	\$68,607,539
\$0	\$0	\$0	\$0	\$0	\$0	\$21,543,693
\$0	\$0	\$0	\$0	\$0	\$0	\$25,140
\$0	\$0	\$0	\$0	\$0	\$0	\$1,851,000
\$140,000	\$0	\$0	\$222,000	\$0	\$110,000	\$12,676,271
\$0	\$0	\$0	\$0	\$0	\$0	\$224,700
\$0	\$100	\$0	\$2,257,000	\$1,900,000	\$5,745,000	\$12,653,000
\$20,000	\$0	\$15,000	\$77,000	\$150,000	\$50,100	\$3,088,980
\$0	\$0	\$5,120,000	\$200,000	\$0	\$891,636	\$6,461,636
\$784,904	\$3,767	\$1,508,823	\$2,087,355	\$8,295,490	\$9,113,501	\$91,637,509
\$944,904	\$3,867	\$6,643,823	\$4,843,355	\$10,345,490	\$15,910,237	\$150,161,929
\$0	\$0	\$6,556,923	\$2,130,503	\$5,327,342	\$8,104,808	\$81,554,390
\$944,904	\$3,867	\$86,900	\$2,712,852	\$5,018,148	\$7,805,429	\$68,607,539
						29.036



GENERAL FUND
CALCULATION OF MILL LEVY

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
EXPENDITURES						
	General Government	\$6,701,911	\$7,915,035	\$10,501,717	\$2,586,682	33 %
	Public Safety	\$7,247,294	\$8,363,216	\$8,717,830	\$354,614	4 %
	Auxiliary Services	\$576,966	\$539,704	\$681,830	\$142,126	26 %
	Intergovernmental Cooperation	\$1,264,704	\$1,308,137	\$1,307,374	(\$763)	0 %
	Capital Outlay	\$4,734,262	\$1,072,000	\$4,579,500	\$3,507,500	327 %
	Transfer To Other County Funds	\$320,000	\$320,000	\$5,320,000	\$5,000,000	1,562 %
	Total Expenditures	\$20,845,136	\$19,518,092	\$31,108,251	11,590,159	59 %
Less: Revenues Other Than Property Taxes:						
REVENUES						
	Delinquent Taxes	\$41,262	\$17,000	\$15,000	(\$2,000)	-12 %
	Other Taxes	\$1,555,904	\$3,111,504	\$1,316,000	\$1,795,504)	-58 %
	Intergovernmental Revenue(Fed)	\$4,221,876	\$136,433	\$1,686,994	\$1,550,561	1,136 %
	Intergovernmental	\$1,079,647	\$925,676	\$1,434,926	\$509,250	55 %
	Licenses and Permits	\$264,634	\$214,000	\$199,000	(\$15,000)	-7 %
	Charges for Services	\$1,566,518	\$1,886,900	\$1,849,900	(\$37,000)	-2 %
	Miscellaneous Revenue	\$4,508,318	\$4,084,380	\$2,443,880	\$1,640,500)	-40 %
	Transfers from Other Funds	\$0	\$625,000	\$250,000	(\$375,000)	-60 %
	Total Revenues	\$13,238,159	\$11,000,893	\$9,195,700	\$1,805,193)	-16 %
	Fund Balance, Beginning of Year	\$38,439,710	\$43,776,519	\$49,413,649	\$5,637,130	13 %
	Total Available Revenues Other Than Property Tax	\$51,677,869	\$54,777,412	\$58,609,349	\$3,831,937	7 %
	Additional Revenues Required to Balance Expenditures	(\$30,832,733)	(\$35,259,320)	(\$27,501,098)	\$7,758,222	-22 %
	ADD: Fund Balance, End of Year	\$43,776,519	\$49,413,649	\$41,974,697	\$7,438,952	-15 %
	Net Total to be Derived from Property Taxes	\$12,943,786	\$14,154,329	\$14,473,599	\$319,270	2 %
CALCULATION OF MILL LEVY						
	1. Amount to be derived from Taxes	\$12,943,786	\$14,154,329	\$14,473,599	\$319,270	2 %
	2. Total Amount of Property Tax Needed	\$12,943,786	\$14,154,329	\$14,473,599	\$319,270	2 %
	3. Assessed Valuation	\$671,048,700	\$723,895,530	\$744,220,440	\$20,324,910	3 %
	4. Mill Levy Required to Produce Needed Amount	19.512	19.483	19.536	0.000	0 %

GENERAL FUND
SUMMARY OF REVENUES

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
REVENUES						
Property Taxes						
01-00-4101	Property Taxes - Current	\$12,943,786	\$14,154,329	\$14,473,599	\$319,270	2 %
Total Property Taxes		\$12,943,786	\$14,154,329	14,473,599	\$319,270	2 %
Delinquent Taxes						
01-00-4117	Delinquent Property Taxes	\$29,247	\$12,000	\$10,000	(\$2,000)	-17 %
01-00-4119	Proceeds of Tax Sale	\$12,015	\$5,000	\$5,000	\$0	0 %
Total Delinquent Taxes		\$41,262	\$17,000	\$15,000	(\$2,000)	-12 %
Other Taxes						
01-00-4112	SB22-238 Tax-State backfill		\$1,092,869	\$0	(\$1,092,869)	-100 %
01-00-4113	SB23B-001 Tax-State backfill		\$722,635	\$0	(\$722,635)	-100 %
01-00-4118	Tax Abatement	(\$5,636)	(\$30,000)	(\$10,000)	\$20,000	-67 %
01-00-4121	Specific Ownership Tax	\$1,173,219	\$960,000	\$960,000	\$0	0 %
01-00-4122	S.O. Tax--SME	\$115,831	\$100,000	\$100,000	\$0	0 %
01-00-4123	Property Tax Incentive Credit	\$0	\$0	\$0	\$0	0 %
01-00-4124	S O Tax - Class A	\$160,051	\$160,000	\$160,000	\$0	0 %
01-00-4131	Sales & Use Tax--Commissions	\$100,916	\$100,000	\$100,000	\$0	0 %
01-00-4141	Cigarette Tax	\$11,524	\$6,000	\$6,000	\$0	0 %
Total Other Taxes		\$1,555,904	\$3,111,504	\$1,316,000	1,795,504)	-58 %
Intergovernmental Revenue(Fed)						
01-00-4203	Dui Monies	\$3,555	\$4,000	\$4,000	\$0	0 %
01-00-4204	Taylor Grazing Fees	\$51	\$50	\$50	\$0	0 %
01-00-4205	American Recovery Plan ARPA	\$3,985,916	\$0	\$1,600,000	(\$1,600,000)	>100 %
01-00-4206	Other Federal Grants	\$102,778	\$21,000	\$0	(\$21,000)	-100 %
01-00-4207	Emergency Management Grant	\$61,868	\$60,000	\$30,000	(\$30,000)	-50 %
01-00-4208	Homeland Security Grant	\$0	\$0	\$0	\$0	0 %
01-00-4209	Federal grant pass through	\$0	\$0	\$0	\$0	0 %
01-00-4211	HAVA Grant	\$0	\$0	\$0	\$0	0 %
01-00-4212	Fed Mineral Lease	\$0	\$0	\$0	\$0	0 %
01-00-4213	SCAAP Assistance	\$21,934	\$0	\$22,000	\$22,000	>100 %
01-00-4214	Impact Assistance	\$2,196	\$1,650	\$1,650	\$0	0 %
01-00-4215	BVP Assistance	\$0	\$0	\$0	\$0	0 %
01-00-4216	CVRF grant	\$0	\$0	\$0	\$0	0 %
01-00-4217	VOCA Grant-Federal	\$41,927	\$48,000	\$27,594	(\$20,406)	-43 %
01-00-4218	DOJ Fed Grant	\$0	\$0	\$0	\$0	0 %
01-00-4219	CDBG Planning Grant	\$0	\$0	\$0	\$0	0 %
01-00-4221	Payment In Lieu Of Taxes(Pilt)	\$1,652	\$1,733	\$1,700	(\$33)	-2 %
01-00-4223	Works Participation	\$0	\$0	\$0	\$0	0 %
Total Intergovernmental Revenue(Fed)		\$4,221,876	\$136,433	\$1,686,994	1,550,561	1,136 %
Intergovernmental						

GENERAL FUND
SUMMARY OF REVENUES

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
01-00-4311	Veterans Office	\$6,530	\$0	\$0	\$0	0 %
01-00-4313	Other Intergovernmental	\$0	\$0	\$0	\$0	0 %
01-00-4314	Severence Tax	\$467,009	\$256,300	\$250,000	(\$6,300)	-2 %
01-00-4315	VALE Grant-State	\$23,836	\$28,348	\$29,977	\$1,629	6 %
01-00-4316	*Coroner Grant	\$0	\$0	\$0	\$0	0 %
01-00-4318	Court Security Grant	\$0	\$0	\$0	\$0	0 %
01-00-4319	EIAF Grant	\$0	\$0	\$830,000	\$830,000	>100 %
01-00-4321	Other State Grants	\$73,443	\$201,028	\$0	(\$201,028)	-100 %
01-00-4322	GOCO Grant	\$0	\$0	\$0	\$0	0 %
01-00-4324	POST 21-22	\$47,817	\$100,000	\$0	(\$100,000)	-100 %
01-00-4325	POST 22-23	\$78,360	\$5,000	\$0	(\$5,000)	-100 %
01-00-4326	JBBS State Funding	\$382,652	\$335,000	\$324,949	(\$10,051)	-3 %
01-00-4327	VALE Scholarship	\$0	\$0	\$0	\$0	0 %
01-00-4352	Clerk State Tech Fee Grant	\$0	\$0	\$0	\$0	0 %
01-00-4392	PILT (State)	\$0	\$0	\$0	\$0	0 %
Total Intergovernmental		\$1,079,647	\$925,676	\$1,434,926	\$509,250	55 %
Licenses and Permits						
01-00-4411	P&Z Permits	\$37,682	\$35,000	\$35,000	\$0	0 %
01-00-4412	Bldg Inspection Permits	\$107,421	\$90,000	\$90,000	\$0	0 %
01-00-4413	Land Use Fees	\$19,925	\$20,000	\$20,000	\$0	0 %
01-00-4414	Contractor Fees	\$375	\$1,000	\$1,000	\$0	0 %
01-00-4415	WSB Application Fees	\$95,415	\$65,000	\$50,000	(\$15,000)	-23 %
01-00-4416	WSB Permit Fees	\$0	\$0	\$0	\$0	0 %
01-00-4421	Liquor Licenses	\$2,652	\$2,000	\$2,000	\$0	0 %
01-00-4422	Other Licenses & Permits	\$0	\$0	\$0	\$0	0 %
01-00-4454	Useful Public Service	\$1,164	\$1,000	\$1,000	\$0	0 %
Total Licenses and Permits		\$264,634	\$214,000	\$199,000	(\$15,000)	-7 %
Charges for Services						
01-00-4501	Sheriff's Fees	\$45,412	\$50,000	\$50,000	\$0	0 %
01-00-4502	Sheriff-Inmate Phone Revenue	\$39,535	\$16,000	\$16,000	\$0	0 %
01-00-4503	Sheriff's Reserves	\$3,323	\$0	\$0	\$0	0 %
01-00-4504	Sheriff VIN Inspection Revenue	\$1,550	\$5,000	\$5,000	\$0	0 %
01-00-4505	Sheriff-Jail Inmate Work Relea	\$40	\$10,000	\$1,000	(\$9,000)	-90 %
01-00-4506	Sheriff-Jail DOC Reimburseme	\$66,810	\$10,000	\$1,000	(\$9,000)	-90 %
01-00-4507	Sheriff Bond Fees	\$13,310	\$10,000	\$10,000	\$0	0 %
01-00-4508	Sheriff Civil Fees	\$23,133	\$10,000	\$10,000	\$0	0 %
01-00-4509	Sheriff INS Fees	\$0	\$0	\$0	\$0	0 %
01-00-4510	Inmate Commissary Revenue	\$3,878	\$12,000	\$10,000	(\$2,000)	-17 %
01-00-4511	Clerk Fees	\$212,816	\$250,000	\$250,000	\$0	0 %
01-00-4512	Motor Vehicle Titles	\$59,321	\$70,000	\$70,000	\$0	0 %
01-00-4513	Specific Ownership Fees	\$25,206	\$25,000	\$25,000	\$0	0 %
01-00-4514	Clerk Hire	\$183,571	\$200,000	\$200,000	\$0	0 %

GENERAL FUND
SUMMARY OF REVENUES

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Incr/Decr	%
01-00-4515	Clerk fees RB Permits	\$0	\$0	\$0	\$0	0 %
01-00-4516	Clerk-Auto Rental Fee (2%)	\$5,530	\$5,000	\$5,000	\$0	0 %
01-00-4517	Clerk Fees-Title Companies	\$60,600	\$60,000	\$60,000	\$0	0 %
01-00-4518	Clerk MV Late Fees	\$65,320	\$70,000	\$70,000	\$0	0 %
01-00-4519	Clerk Fines	\$3,939	\$4,000	\$4,000	\$0	0 %
01-00-4521	Clerk Fees - Technology Fund	\$4,780	\$5,000	\$5,000	\$0	0 %
01-00-4522	Clerk Fees Misc	\$0	\$0	\$0	\$0	0 %
01-00-4523	Treasurer Fees - Transfers	\$673,606	\$1,000,000	\$1,000,000	\$0	0 %
01-00-4524	Treasurer Fees - Misc.	\$717	\$500	\$500	\$0	0 %
01-00-4525	Sheriff CBI Fees	(\$764)	\$2,000	\$2,000	\$0	0 %
01-00-4526	Sheriff Inmate Co Pay	\$18	\$0	\$0	\$0	0 %
01-00-4527	Sheriff Services	\$5,040	\$21,000	\$5,000	(\$16,000)	-76 %
01-00-4528	Sheriff SSA	\$0	\$0	\$0	\$0	0 %
01-00-4531	Public Trustee Fees	\$21,284	\$20,000	\$20,000	\$0	0 %
01-00-4541	Assessor Fees-Copies, Misc	\$4,655	\$6,000	\$5,000	(\$1,000)	-17 %
01-00-4551	Liquor Investigation Fees	\$0	\$0	\$0	\$0	0 %
01-00-4564	Account Write Offs	\$0	\$0	\$0	\$0	0 %
01-00-4565	Collection Agency Revenue	\$0	\$0	\$0	\$0	0 %
01-00-4581	County Survey Fees	\$320	\$400	\$400	\$0	0 %
01-00-4582	Coroner Fees	\$244	\$0	\$0	\$0	0 %
01-00-4599	County Fees and Licenses	\$43,325	\$25,000	\$25,000	\$0	0 %
Total Charges for Services		\$1,566,518	\$1,886,900	\$1,849,900	(\$37,000)	-2 %
Miscellaneous Revenue						
01-00-4579	Cash Short/Long	\$0	\$0	\$0	\$0	0 %
01-00-4601	Interest Income On Investments	\$3,005,305	\$3,200,000	\$2,000,000	(\$1,200,000)	-37 %
01-00-4603	Unrealized Gain or Loss	\$437,590	\$400,000	\$0	(\$400,000)	-100 %
01-00-4605	Misc Donations	\$0	\$0	\$0	\$0	0 %
01-00-4606	County Fair Donations	\$9,024	\$6,000	\$6,000	\$0	0 %
01-00-4611	Rents-Building	\$122,186	\$212,400	\$212,400	\$0	0 %
01-00-4612	Rents-Oil Leases & Royalties	\$440	\$0	\$0	\$0	0 %
01-00-4613	Lease Payments	\$12,386	\$10,000	\$0	(\$10,000)	-100 %
01-00-4614	Rent-Social Services	\$91,896	\$91,896	\$91,896	\$0	0 %
01-00-4615	Rents - District Attorney	\$25,070	\$30,084	\$30,084	\$0	0 %
01-00-4621	Sale Of Maps and Books	\$210	\$1,000	\$500	(\$500)	-50 %
01-00-4622	Restitution	\$4,182	\$5,000	\$5,000	\$0	0 %
01-00-4625	Sale Of Assets	\$0	\$0	\$0	\$0	0 %
01-00-4631	Sheriff Donations	\$0	\$0	\$0	\$0	0 %
01-00-4632	Contributions	\$0	\$0	\$0	\$0	0 %
01-00-4633	Canine Program Donations	\$0	\$0	\$0	\$0	0 %
01-00-4661	County Fair Revenues	\$17,326	\$6,000	\$6,000	\$0	0 %
01-00-4669	Fairgrounds damages	\$0	\$0	\$0	\$0	0 %
01-00-4671	Fairgrounds Revenues	\$22,795	\$40,000	\$40,000	\$0	0 %
01-00-4672	Reserve for Capital DHS	\$0	\$0	\$0	\$0	0 %

GENERAL FUND
SUMMARY OF REVENUES

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Incr/Decr	%
01-00-4694	Insurance Recovery	\$660,153	\$0	\$0	\$0	0 %
01-00-4695	Emg Mgt Haz Mat Fees	\$0	\$0	\$0	\$0	0 %
01-00-4696	Extension Office Revenue	\$67,784	\$50,000	\$50,000	\$0	0 %
01-00-4697	Rebate	\$9,672	\$15,000	\$0	(\$15,000)	-100 %
01-00-4698	Settlements	\$0	\$14,000	\$0	(\$14,000)	-100 %
01-00-4699	Other Miscellaneous Revenue	\$2,301	\$3,000	\$2,000	(\$1,000)	-33 %
Total Miscellaneous Revenue		\$4,508,318	\$4,084,380	\$2,443,880	1,640,500	-40 %
Transfers from Other Funds						
01-00-4913	Transfer From Social Services	\$0	\$625,000	\$250,000	(\$375,000)	-60 %
01-00-4927	Transfer from Ambulance Fund	\$0	\$0	\$0	\$0	0 %
Total Transfers from Other Funds		\$0	\$625,000	\$250,000	(\$375,000)	-60 %
Total Revenues:		\$26,181,946	\$25,155,222	\$23,669,299	\$1,485,923	-6 %

GENERAL FUND
SUMMARY OF EXPENDITURES
ALL DEPARTMENTS

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
EXPENDITURES						
General Government						
	Commissioners	\$316,021	\$318,397	\$365,038	\$46,641	15 %
	Commissioner Administration	\$77,508	\$96,900	\$103,800	\$6,900	7 %
	Planning & Zoning	\$296,910	\$413,549	\$722,528	\$308,979	75 %
	Building Inspections	\$0	\$100,607	\$104,500	\$3,893	4 %
	Administration	\$2,429,079	\$3,234,857	\$5,175,633	\$1,940,776	60 %
	County Clerk Administration	\$224,823	\$234,036	\$251,256	\$17,220	7 %
	County Clerk Recording	\$440,760	\$474,317	\$481,440	\$7,123	2 %
	County Clerk Elections	\$175,535	\$275,588	\$278,420	\$2,832	1 %
	County Treasurer	\$261,343	\$265,703	\$276,703	\$11,000	4 %
	Public Trustee	\$12,500	\$12,500	\$12,500	\$0	0 %
	County Assessor	\$841,129	\$895,970	\$908,753	\$12,783	1 %
	Building Maintenance	\$1,626,302	\$1,592,612	\$1,821,146	\$228,534	14 %
	Total General Government	\$6,701,911	\$7,915,035	10,501,717	\$2,586,682	33 %
Public Safety						
	Sheriff Administration	\$691,993	\$731,722	\$795,758	\$64,036	9 %
	Sheriff Patrol	\$2,054,746	\$2,345,783	\$2,389,028	\$43,245	2 %
	Victims Advocate	\$75,592	\$83,977	\$84,702	\$725	1 %
	Jail Detention	\$2,729,144	\$3,418,425	\$3,542,134	\$123,709	4 %
	Jail Food Service	\$210,549	\$259,500	\$259,500	\$0	0 %
	Communications Center	\$629,723	\$940,924	\$1,042,392	\$101,468	11 %
	Public Safety Grants	\$461,050	\$106,299	\$25,050	(\$81,249)	-76 %
	County Coroner	\$260,917	\$331,056	\$418,703	\$87,647	26 %
	Emergency Management	\$133,581	\$145,530	\$160,563	\$15,033	10 %
	Total Public Safety	\$7,247,294	\$8,363,216	\$8,717,830	\$354,614	4 %
Auxiliary Services						
	Extension Service	\$310,256	\$320,717	\$329,717	\$9,000	3 %
	Extension Fund	\$65,399	\$54,700	\$74,619	\$19,919	36 %
	Veterans Officer	\$17,689	\$6,900	\$23,280	\$16,380	237 %
	County Fairgrounds Maint	\$111,888	\$120,111	\$158,056	\$37,945	32 %
	County Fair Operations	\$66,767	\$32,298	\$90,130	\$57,832	179 %
	County Surveyor	\$4,968	\$4,978	\$6,028	\$1,050	21 %
	Total Auxiliary Services	\$576,966	\$539,704	\$681,830	\$142,126	26 %
Intergovernmental Cooperation						
	Intergovernmental Cooperation	\$1,264,704	\$1,308,137	\$1,307,374	(\$763)	0 %
	Total Intergovernmental Cooperation	\$1,264,704	\$1,308,137	\$1,307,374	(\$763)	0 %
Capital Outlay						
	Planning & Zoning	\$0	\$0	\$14,000	\$14,000	>100%
	County Clerk Administration	\$0	\$0	\$14,000	\$14,000	>100%

GENERAL FUND
SUMMARY OF EXPENDITURES
ALL DEPARTMENTS

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
County Treasurer		\$0	\$11,000	\$0	(\$11,000)	-100 %
Building Maintenance		\$0	\$1,061,000	\$4,477,500	\$3,416,500	322 %
Communications Center		\$0	\$0	\$0	\$0	0 %
Emergency Management		\$0	\$0	\$0	\$0	0 %
Extension Service		\$0	\$0	\$14,000	\$14,000	>100%
County Fairgrounds Maint		\$0	\$0	\$60,000	\$60,000	>100%
Capital Outlay		\$4,734,262	\$0	\$0	\$0	0 %
Total Capital Outlay		\$4,734,262	\$1,072,000	\$4,579,500	\$3,507,500	327 %
Transfer To Other County Funds						
Capital Outlay		\$0	\$0	\$0	\$0	0 %
Transfer to Other County Funds		\$320,000	\$320,000	\$5,320,000	\$5,000,000	1,563 %
Total Transfer To Other County Funds		\$320,000	\$320,000	\$5,320,000	\$5,000,000	1,563 %
Total Expenditures:		\$20,845,136	\$19,518,092	\$31,108,251	\$11,590,159	59 %

GENERAL FUND
 SUMMARY OF EXPENDITURES
 ALL DEPARTMENTS

Morgan County
 Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
	FundTotal:	(\$20,845,136)	(\$19,518,092)	31,108,251)	11,590,159	59 %

GENERAL FUND

EXPENDITURES

Department 01 - Commissioners

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 01 - Commissioners						
01-01-5111	Salaries-Elected Officials	\$256,828	\$257,000	\$290,613	\$33,613	13 %
01-01-5143	Health Insurance	\$24,163	\$26,400	\$28,000	\$1,600	6 %
01-01-5144	FICA Taxes	\$19,624	\$20,000	\$23,000	\$3,000	15 %
01-01-5147	Retirement	\$10,273	\$5,997	\$10,500	\$4,503	75 %
01-01-5335	Memberships & Dues	\$0	\$0	\$0	\$0	0 %
01-01-5361	Dist 1 Mileage	\$0	\$0	\$0	\$0	0 %
01-01-5362	Dist 2 Mileage	\$0	\$0	\$0	\$0	0 %
01-01-5363	Dist 3 Mileage	\$0	\$0	\$0	\$0	0 %
01-01-5365	Dist 1 Lodging	\$290	\$1,500	\$1,500	\$0	0 %
01-01-5366	Dist 2 Lodging	\$145	\$0	\$1,500	\$1,500	>100 %
01-01-5367	Dist 3 Lodging	\$828	\$1,500	\$1,500	\$0	0 %
01-01-5372	Dist 1 Meals	\$0	\$0	\$150	\$150	>100 %
01-01-5373	Dist 2 Meals	\$0	\$0	\$150	\$150	>100 %
01-01-5374	Dist 3 Meals	\$0	\$0	\$150	\$150	>100 %
01-01-5377	Dist 1 Travel	\$0	\$0	\$0	\$0	0 %
01-01-5378	Dist 2 Travel	\$0	\$0	\$0	\$0	0 %
01-01-5379	Dist 3 Travel	\$0	\$0	\$0	\$0	0 %
01-01-5381	Dist 1 Training	\$435	\$1,000	\$1,000	\$0	0 %
01-01-5382	Dist 2 Training	\$435	\$0	\$1,000	\$1,000	>100 %
01-01-5383	Dist 3 Training	\$871	\$1,000	\$1,000	\$0	0 %
01-01-5384	Meeting Expense	\$0	\$0	\$0	\$0	0 %
01-01-5533	Fleet - Mach. & Equip. Rental	\$2,129	\$4,000	\$4,975	\$975	24 %
01-01-5867	Dist 1 Miscellaneous	\$0	\$0	\$0	\$0	0 %
01-01-5868	Dist 2 Miscellaneous	\$0	\$0	\$0	\$0	0 %
01-01-5869	Dist 3 Miscellaneous	\$0	\$0	\$0	\$0	0 %
Total Commissioners		\$316,021	\$318,397	\$365,038	\$46,641	15 %

GENERAL FUND

EXPENDITURES

Department 04 - Commissioner Administration

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 04 - Commissioner Administration						
01-04-5112	Salaries - Department Head	\$38,456	\$51,000	\$51,500	\$500	1 %
01-04-5113	Salaries - Permanent	\$2,101	\$0	\$0	\$0	0 %
01-04-5114	Salaries-Part Time	\$0	\$0	\$0	\$0	0 %
01-04-5115	Retirement Board Pay	\$0	\$0	\$0	\$0	0 %
01-04-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-04-5118	Salary - Reimbursement	\$0	\$0	\$0	\$0	0 %
01-04-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
01-04-5134	Salaries - Overtime	\$485	\$0	\$0	\$0	0 %
01-04-5143	Health Insurance	\$6,980	\$13,200	\$14,000	\$800	6 %
01-04-5144	FICA Taxes	\$3,123	\$3,800	\$4,000	\$200	5 %
01-04-5147	Retirement	\$1,558	\$2,000	\$2,100	\$100	5 %
01-04-5212	Small Equipment	\$0	\$0	\$600	\$600	>100 %
01-04-5214	Other Office Supplies	\$652	\$1,000	\$1,000	\$0	0 %
01-04-5229	Other Supplies	\$1,191	\$1,500	\$1,000	(\$500)	-33 %
01-04-5311	Telephone	\$1,085	\$1,000	\$1,100	\$100	10 %
01-04-5313	Postage & Freight	\$190	\$200	\$200	\$0	0 %
01-04-5328	Other Printing & Duplicating	\$1,745	\$500	\$2,000	\$1,500	299 %
01-04-5335	Membership and Dues	\$18,002	\$20,000	\$25,000	\$5,000	25 %
01-04-5338	Other Publicity, Subscriptions	\$231	\$500	\$300	(\$200)	-40 %
01-04-5368	Maintenance Contracts	\$715	\$1,000	\$1,000	\$0	0 %
01-04-5372	Mileage	\$0	\$0	\$0	\$0	0 %
01-04-5373	Rooms and Lodging	\$0	\$0	\$0	\$0	0 %
01-04-5377	Meals	\$0	\$0	\$0	\$0	0 %
01-04-5381	Training Fees	\$0	\$0	\$0	\$0	0 %
01-04-5533	Fleet Equip Rental	\$0	\$0	\$0	\$0	0 %
01-04-5863	Other Miscellaneous	\$995	\$1,200	\$0	(\$1,200)	-100 %
Total Commissioner Administration		\$77,508	\$96,900	\$103,800	\$6,900	7 %

GENERAL FUND

EXPENDITURES

Department 05 - Planning & Zoning

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 05 - Planning & Zoning						
01-05-5112	Salaries-Dept Head	\$58,525	\$71,328	\$71,328	\$0	0 %
01-05-5113	Salaries-Permanent	\$115,430	\$120,000	\$120,000	\$0	0 %
01-05-5114	Salaries - Part time	\$0	\$0	\$0	\$0	0 %
01-05-5115	Planning Commission Pay	\$8,400	\$9,000	\$9,000	\$0	0 %
01-05-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-05-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
01-05-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
01-05-5122	Accrued PTO Payout	\$0	\$1,000	\$1,000	\$0	0 %
01-05-5134	Salaries-Overtime	\$0	\$0	\$500	\$500	>100 %
01-05-5143	Health Insurance	\$44,732	\$58,930	\$62,000	\$3,070	5 %
01-05-5144	FICA Taxes	\$12,904	\$14,500	\$15,000	\$500	3 %
01-05-5147	Retirement	\$7,157	\$7,600	\$78,000	\$70,400	926 %
01-05-5192	*Contract Building Inspections	\$0	\$0	\$0	\$0	0 %
01-05-5212	Small Equipment	\$0	\$500	\$500	\$0	0 %
01-05-5229	Other Operating Supplies	\$1,532	\$1,500	\$1,500	\$0	0 %
01-05-5311	Telephone	\$507	\$0	\$0	\$0	0 %
01-05-5313	Postage & Freight	\$695	\$1,000	\$1,000	\$0	0 %
01-05-5328	Other Printing, Duplicating	\$0	\$0	\$500	\$500	>100 %
01-05-5331	Pub Of Legal & Formal Notices	\$1,539	\$1,500	\$1,500	\$0	0 %
01-05-5335	Memberships & Dues	\$287	\$0	\$500	\$500	>100 %
01-05-5338	Other Publicity & Subscription	\$0	\$730	\$100	(\$630)	-86 %
01-05-5347	Legal Litigation	\$7,133	\$0	\$40,000	\$40,000	>100 %
01-05-5352	Legal Services	\$27,477	\$36,266	\$50,000	\$13,734	38 %
01-05-5355	Consultant's Services	\$5,519	\$6,000	\$1,700	(\$4,300)	-72 %
01-05-5358	Other Professional Services	\$0	\$10,000	\$500	(\$9,500)	-95 %
01-05-5368	Maintenance Contracts	\$2,203	\$2,500	\$2,000	(\$500)	-20 %
01-05-5369	Restoration Cleanup Services	\$0	\$70,000	\$2,000	(\$68,000)	-97 %
01-05-5372	Mileage	\$1,150	\$1,000	\$700	(\$300)	-30 %
01-05-5373	Rooms & Lodging	\$0	\$0	\$500	\$500	>100 %
01-05-5377	Meals	\$0	\$0	\$200	\$200	>100 %
01-05-5381	Training Fees	\$1,489	\$0	\$1,000	\$1,000	>100 %
01-05-5382	Board Training	\$0	\$0	\$1,000	\$1,000	>100 %
01-05-5533	Fleet - Mach. & Equip. Rental	\$233	\$195	\$500	\$305	156 %
01-05-5874	Energy Impact Grant	\$0	\$0	\$260,000	\$260,000	>100 %
01-05-5947	Capital Equipment	\$0	\$0	\$14,000	\$14,000	>100 %
Total Planning & Zoning		\$296,910	\$413,549	\$736,528	\$322,979	78 %

GENERAL FUND

EXPENDITURES

Department 08 - Building Inspections

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 08 - Building Inspections						
01-08-5112	Salaries - Dept Head	\$0	\$60,000	\$60,000	\$0	0 %
01-08-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
01-08-5122	Accrued PTO Payout	\$0	\$0	\$1,000	\$1,000	>100 %
01-08-5134	Salaries - Overtime	\$0	\$2,000	\$0	(\$2,000)	-100 %
01-08-5143	Health Insurance	\$0	\$13,200	\$14,000	\$800	6 %
01-08-5144	FICA Taxes	\$0	\$4,800	\$4,500	(\$300)	-6 %
01-08-5147	Retirement	\$0	\$2,500	\$3,000	\$500	20 %
01-08-5214	Other Office Supplies	\$0	\$0	\$1,000	\$1,000	>100 %
01-08-5229	Operating Supplies	\$0	\$500	\$1,000	\$500	100 %
01-08-5311	Telephone	\$0	\$500	\$500	\$0	0 %
01-08-5373	Rooms and Lodging	\$0	\$0	\$1,000	\$1,000	>100 %
01-08-5377	Meals	\$0	\$0	\$250	\$250	>100 %
01-08-5381	Training Fees	\$0	\$1,000	\$2,000	\$1,000	100 %
01-08-5533	Fleet Equipment Rental	\$0	\$16,107	\$16,250	\$143	1 %
Total Building Inspections		\$0	\$100,607	\$104,500	\$3,893	4 %

GENERAL FUND
EXPENDITURES
Department 09 - Administration

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 09 - Administration						
01-09-5113	Salaries - Permanent	\$0	\$0	\$0	\$0	0 %
01-09-5114	Salaries-Part time	\$0	\$0	\$0	\$0	0 %
01-09-5117	Salary Adjustments	\$0	\$0	\$1,098,133	\$1,098,133	>100 %
01-09-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
01-09-5131	Accrued PTO	\$0	\$0	\$0	\$0	0 %
01-09-5132	*Accrued Sick Leave	\$0	\$0	\$0	\$0	0 %
01-09-5141	Unemployment Insurance	\$7,649	\$0	\$25,000	\$25,000	>100 %
01-09-5142	Workman's Compensation	\$130,567	\$111,809	\$120,000	\$8,191	7 %
01-09-5143	Health Insurance	\$0	\$0	\$0	\$0	0 %
01-09-5144	F.I.C.A. Taxes	\$0	\$0	\$0	\$0	0 %
01-09-5146	Retirement Option	\$0	\$0	\$150,000	\$150,000	>100 %
01-09-5147	Retirement	\$0	\$0	\$0	\$0	0 %
01-09-5148	Retirement Forfeiture	(\$35,616)	(\$39,060)	\$0	\$39,060	-100 %
01-09-5149	Ambulance Service benefit	\$12,450	\$15,000	\$15,000	\$0	0 %
01-09-5212	Small Equipment	\$0	\$5,480	\$0	(\$5,480)	-100 %
01-09-5229	Other Operating Supplies	\$6,058	\$0	\$10,000	\$10,000	>100 %
01-09-5331	*Pub Of Formal & Legal Notices	\$0	\$0	\$0	\$0	0 %
01-09-5335	Memberships & Dues	\$0	\$400	\$500	\$100	25 %
01-09-5338	Other Publicity & Subscription	\$0	\$0	\$0	\$0	0 %
01-09-5345	CORA fees	\$3,646	\$5,000	\$5,000	\$0	0 %
01-09-5347	Litigation fees	\$8,921	\$100,000	\$100,000	\$0	0 %
01-09-5352	Legal Services	\$75,923	\$125,000	\$125,000	\$0	0 %
01-09-5354	Auditing	\$48,000	\$50,500	\$60,000	\$9,500	19 %
01-09-5356	Accounting Services	\$286,016	\$400,000	\$500,000	\$100,000	25 %
01-09-5358	Other Professional Services	\$125,960	\$170,000	\$150,000	(\$20,000)	-12 %
01-09-5361	HR Services	\$100,925	\$50,000	\$100,000	\$50,000	100 %
01-09-5369	Internet/copier Maintenance	\$18,416	\$25,000	\$25,000	\$0	0 %
01-09-5372	Mileage	\$0	\$0	\$0	\$0	0 %
01-09-5373	Rooms And Lodging	\$0	\$0	\$0	\$0	0 %
01-09-5377	Meals	\$0	\$0	\$0	\$0	0 %
01-09-5379	Other Meeting Expense	\$0	\$0	\$0	\$0	0 %
01-09-5381	Training Fees	\$0	\$0	\$0	\$0	0 %
01-09-5513	CAAP Insurance Premium	\$584,625	\$725,755	\$750,000	\$24,245	3 %
01-09-5514	Insurance Equity Credit	(\$41,122)	(\$12,777)	\$0	\$12,777	-100 %
01-09-5515	Self Insurance/Deductible	\$2,075	\$25,750	\$50,000	\$24,250	94 %
01-09-5521	Surety Bonds/Officials & Emp	\$0	\$0	\$0	\$0	0 %
01-09-5533	Fleet - Mach. & Equip. Rental	\$0	\$0	\$0	\$0	0 %
01-09-5534	Info Systems Services	\$791,550	\$800,000	\$1,300,000	\$500,000	62 %
01-09-5594	Other Fees	\$0	\$30,000	\$0	(\$30,000)	-100 %
01-09-5798	Loss on Investments	\$0	\$0	\$0	\$0	0 %
01-09-5861	Landfill I/G Contributions	\$0	\$0	\$0	\$0	0 %
01-09-5862	Reserve for DHS Cap Improvem	\$0	\$92,000	\$92,000	\$0	0 %
01-09-5863	Other Miscellaneous	\$22	\$50,000	\$50,000	\$0	0 %
01-09-5864	Model Traffic Code Fees	\$0	\$0	\$0	\$0	0 %

GENERAL FUND
 EXPENDITURES
 Department 09 - Administration

Morgan County
 Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
01-09-5865	Tax Abatement Expense	\$0	\$0	\$0	\$0	0 %
01-09-5866	GOCO Grant	\$0	\$0	\$0	\$0	0 %
01-09-5867	Pass Through Grant-State	\$39,035	\$55,000	\$0	(\$55,000)	-100 %
01-09-5868	CVRF Business Grants	\$0	\$0	\$0	\$0	0 %
01-09-5869	Eco Dev Grant Pass-Thru	\$0	\$0	\$0	\$0	0 %
01-09-5871	CDBG Planning Grant	\$0	\$0	\$0	\$0	0 %
01-09-5872	Federal Grant Misc	\$0	\$0	\$0	\$0	0 %
01-09-5873	Other State Grants	\$0	\$0	\$0	\$0	0 %
01-09-5874	Energy Impact Grant	\$0	\$0	\$0	\$0	0 %
01-09-5876	Settlement Expense	\$5,000	\$0	\$0	\$0	0 %
01-09-5891	Treasurers Fees	\$258,980	\$450,000	\$450,000	\$0	0 %
Total Administration		\$2,429,079	\$3,234,857	\$5,175,633	1,940,776	60 %

GENERAL FUND

EXPENDITURES

Department 12 - County Clerk Administration

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 12 - County Clerk Administration						
01-12-5111	Salaries - Elected Officials	\$88,080	\$88,253	\$88,253	\$0	0 %
01-12-5112	Salaries - Department Heads	\$53,343	\$56,000	\$53,244	(\$2,756)	-5 %
01-12-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-12-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
01-12-5122	Accrued PTO Payout	\$1,434	\$0	\$1,000	\$1,000	>100 %
01-12-5134	Salaries - Overtime	\$346	\$230	\$500	\$270	117 %
01-12-5143	Health Insurance	\$24,644	\$33,000	\$34,500	\$1,500	5 %
01-12-5144	FICA Taxes	\$10,757	\$11,000	\$10,873	(\$127)	-1 %
01-12-5147	Retirement	\$5,671	\$5,500	\$5,686	\$186	3 %
01-12-5212	Small Equipment	\$0	\$58	\$2,000	\$1,942	3,279 %
01-12-5214	Other Office Supplies & Mat	\$3,518	\$2,000	\$4,000	\$2,000	100 %
01-12-5225	Clothing & Uniforms	\$0	\$0	\$750	\$750	>100 %
01-12-5311	Telephone	\$491	\$0	\$700	\$700	>100 %
01-12-5313	Postage	\$30,917	\$30,000	\$32,000	\$2,000	7 %
01-12-5337	Internet Services	\$0	\$0	\$0	\$0	0 %
01-12-5338	Other Publicity, Subs, & Dues	\$410	\$1,349	\$2,500	\$1,151	85 %
01-12-5352	Legal Services	\$1,467	\$3,000	\$9,000	\$6,000	200 %
01-12-5368	Maintenance Contracts	\$648	\$1,500	\$1,500	\$0	0 %
01-12-5372	Mileage	\$399	\$400	\$400	\$0	0 %
01-12-5373	Rooms And Lodging	\$0	\$0	\$1,000	\$1,000	>100 %
01-12-5377	Meals	\$147	\$100	\$400	\$300	297 %
01-12-5381	Training Fees	\$1,460	\$0	\$1,000	\$1,000	>100 %
01-12-5533	Fleet - Mach. & Equip. Rental	\$964	\$1,531	\$1,700	\$169	11 %
01-12-5869	Other Miscellaneous	\$129	\$116	\$250	\$135	115 %
01-12-5947	Capital Office Equipment	\$0	\$0	\$14,000	\$14,000	>100 %
Total County Clerk Administration		\$224,823	\$234,036	\$265,256	\$31,220	13 %

GENERAL FUND

EXPENDITURES

Department 13 - County Clerk Recording

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 13 - County Clerk Recording						
01-13-5113	Salaries--Permanent	\$298,939	\$309,717	\$303,468	(\$6,249)	-2 %
01-13-5114	Salaries-Part-time	\$0	\$0	\$0	\$0	0 %
01-13-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-13-5119	Salaries - Bonus Pay	\$100	\$0	\$0	\$0	0 %
01-13-5134	Salaries-Overtime	\$148	\$1,000	\$3,000	\$2,000	200 %
01-13-5143	Health Insurance	\$85,025	\$100,000	\$106,000	\$6,000	6 %
01-13-5144	FICA Taxes	\$22,557	\$24,000	\$23,096	(\$904)	-4 %
01-13-5147	Retirement	\$11,963	\$12,000	\$12,076	\$76	1 %
01-13-5212	Small Equipment	\$584	\$600	\$2,500	\$1,900	316 %
01-13-5214	Other Office Supplies & Mat	\$713	\$2,000	\$2,000	\$0	0 %
01-13-5338	Other Publicity, Subs, & Dues	\$0	\$0	\$300	\$300	>100 %
01-13-5357	Consultant's Service	\$0	\$0	\$0	\$0	0 %
01-13-5368	Maintenance Contracts	\$0	\$0	\$4,000	\$4,000	>100 %
01-13-5867	Technology Fund Expense	\$20,731	\$25,000	\$25,000	\$0	0 %
01-13-5868	Title Co Supplies	\$0	\$0	\$0	\$0	0 %
01-13-5869	Records Conversion	\$0	\$0	\$0	\$0	0 %
01-13-5873	State Tech Fee Grant	\$0	\$0	\$0	\$0	0 %
Total County Clerk Recording		\$440,760	\$474,317	\$481,440	\$7,123	2 %

GENERAL FUND

EXPENDITURES

Department 15 - County Clerk Elections

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 15 - County Clerk Elections						
01-15-5112	Salaries-Department Head	\$52,176	\$53,500	\$53,500	\$0	0 %
01-15-5113	Salaries - Permanent	\$41,174	\$43,500	\$41,160	(\$2,340)	-5 %
01-15-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-15-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
01-15-5122	Accrued PTO Payout	\$0	\$0	\$500	\$500	>100 %
01-15-5134	Salaries - Overtime	\$1,192	\$3,000	\$2,000	(\$1,000)	-33 %
01-15-5143	Health Insurance	\$24,144	\$26,000	\$28,000	\$2,000	8 %
01-15-5144	FICA Taxes	\$6,951	\$7,700	\$7,525	(\$175)	-2 %
01-15-5147	Retirement	\$3,781	\$4,000	\$3,935	(\$65)	-2 %
01-15-5193	Election Judges	\$5,636	\$40,000	\$7,500	(\$32,500)	-81 %
01-15-5212	Small Equipment	\$7,893	\$3,000	\$35,000	\$32,000	1,066 %
01-15-5214	Other Office Supplies & Mat	\$2,092	\$4,000	\$3,000	(\$1,000)	-25 %
01-15-5216	Election Reimbursement	(\$45,205)	(\$49,076)	(\$35,000)	\$14,076	-29 %
01-15-5227	Election Judge Supplies	\$0	\$1,000	\$500	(\$500)	-50 %
01-15-5228	Computer Supplies	\$0	\$0	\$0	\$0	0 %
01-15-5313	Postage	\$3,543	\$20,000	\$10,000	(\$10,000)	-50 %
01-15-5331	Pub Of Formal & Legal Notices	\$64	\$500	\$800	\$300	60 %
01-15-5338	Other Publicity, Subs, Dues	\$0	\$200	\$1,000	\$800	398 %
01-15-5357	Election Services	\$0	\$0	\$9,000	\$9,000	>100 %
01-15-5358	Other Professional Services	\$864	\$5,500	\$5,500	\$0	0 %
01-15-5369	Other Repair & Maint Services	\$509	\$0	\$2,000	\$2,000	>100 %
01-15-5372	Mileage	\$0	\$100	\$2,000	\$1,900	1,881 %
01-15-5373	Rooms And Lodging	\$956	\$1,000	\$2,500	\$1,500	150 %
01-15-5377	Meals	\$232	\$1,000	\$1,500	\$500	50 %
01-15-5379	Ballot Processing Expense	\$34,832	\$72,000	\$40,000	(\$32,000)	-44 %
01-15-5381	Training Fees	\$840	\$200	\$2,000	\$1,800	896 %
01-15-5551	Operating Lease	\$33,859	\$34,500	\$34,500	\$0	0 %
01-15-5871	HAVA Grant Expense	\$0	\$0	\$0	\$0	0 %
01-15-5872	Miscellaneous Election Grants	\$0	\$3,964	\$20,000	\$16,036	404 %
Total County Clerk Elections		\$175,535	\$275,588	\$278,420	\$2,832	1 %

GENERAL FUND

EXPENDITURES

Department 16 - County Treasurer

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 16 - County Treasurer						
01-16-5111	Salaries - Elected Officials	\$88,080	\$88,253	\$88,253	\$0	0 %
01-16-5112	Salaries--Department Head	\$49,044	\$50,300	\$50,300	\$0	0 %
01-16-5113	Salaries-Permanent	\$47,354	\$48,500	\$48,500	\$0	0 %
01-16-5114	Salaries-Part time	\$0	\$0	\$0	\$0	0 %
01-16-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-16-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
01-16-5134	Salaries-Overtime	\$0	\$0	\$0	\$0	0 %
01-16-5143	Health Insurance	\$36,197	\$40,000	\$42,400	\$2,400	6 %
01-16-5144	FICA Taxes	\$14,312	\$14,500	\$14,500	\$0	0 %
01-16-5147	Retirement	\$7,879	\$7,500	\$7,500	\$0	0 %
01-16-5212	Small Equipment	\$736	\$0	\$1,000	\$1,000	>100 %
01-16-5214	Other Office Supplies & Mat	\$736	\$1,500	\$1,500	\$0	0 %
01-16-5228	Computer Supplies	\$0	\$0	\$0	\$0	0 %
01-16-5313	Postage	\$8,300	\$5,000	\$9,000	\$4,000	80 %
01-16-5321	Printing, Forms, Etc.	\$2,377	\$3,200	\$3,000	(\$200)	-6 %
01-16-5331	Pub Of Formal & Legal Notices	\$2,877	\$2,000	\$2,500	\$500	25 %
01-16-5335	Memberships & Dues	\$350	\$850	\$850	\$0	0 %
01-16-5352	Legal Services	\$1,070	\$1,500	\$3,100	\$1,600	107 %
01-16-5363	Office Machine Repairs	\$0	\$0	\$0	\$0	0 %
01-16-5368	Maintenance Contracts	\$253	\$300	\$300	\$0	0 %
01-16-5372	Mileage	\$0	\$0	\$250	\$250	>100 %
01-16-5373	Rooms And Lodging	\$633	\$1,200	\$1,600	\$400	33 %
01-16-5377	Meals	\$0	\$0	\$500	\$500	>100 %
01-16-5381	Training Fees	\$0	\$0	\$500	\$500	>100 %
01-16-5533	Fleet - Mach. & Equip. Rental	\$354	\$0	\$500	\$500	>100 %
01-16-5862	Echecks Banking Expenses	\$520	\$600	\$0	(\$600)	-100 %
01-16-5868	Sheriff Distraint Fees	\$258	\$500	\$500	\$0	0 %
01-16-5869	Miscellaneous--Other	\$13	\$0	\$150	\$150	>100 %
01-16-5947	Capital Equipment	\$0	\$11,000	\$0	(\$11,000)	-100 %
Total County Treasurer		\$261,343	\$276,703	\$276,703	\$0	0 %

GENERAL FUND

EXPENDITURES

Department 17 - Public Trustee

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 17 - Public Trustee						
01-17-5112	Salaries—Department Head	\$12,500	\$12,500	\$12,500	\$0	0 %
01-17-5335	Membership Fees	\$0	\$0	\$0	\$0	0 %
Total Public Trustee		\$12,500	\$12,500	\$12,500	\$0	0 %

GENERAL FUND

EXPENDITURES

Department 18 - County Assessor

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 18 - County Assessor						
01-18-5111	Salaries - Elected Officials	\$88,080	\$88,253	\$88,253	\$0	0 %
01-18-5112	Salaries-Dept Head	\$0	\$0	\$0	\$0	0 %
01-18-5113	Salaries - Permanent	\$430,795	\$486,000	\$486,000	\$0	0 %
01-18-5114	Salaries Part-time	\$18,438	\$0	\$0	\$0	0 %
01-18-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-18-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
01-18-5122	Accrued PTO Payout	\$0	\$0	\$1,000	\$1,000	>100 %
01-18-5134	Salaries-Overtime	\$4,022	\$500	\$5,000	\$4,500	898 %
01-18-5143	Health Insurance	\$95,194	\$125,000	\$133,000	\$8,000	6 %
01-18-5144	FICA Taxes	\$40,980	\$44,000	\$44,000	\$0	0 %
01-18-5147	Retirement	\$21,268	\$23,000	\$23,000	\$0	0 %
01-18-5192	Contract Work	\$0	\$0	\$0	\$0	0 %
01-18-5211	Office Stationery And Forms	\$0	\$0	\$0	\$0	0 %
01-18-5212	Small Equipment	\$956	\$1,000	\$1,000	\$0	0 %
01-18-5214	Other Office Supplies & Mat	\$4,755	\$36,000	\$4,000	(\$32,000)	-89 %
01-18-5225	Uniforms	\$0	\$0	\$0	\$0	0 %
01-18-5227	Camera, Film, Developing	\$0	\$0	\$0	\$0	0 %
01-18-5311	Telephone	\$637	\$600	\$600	\$0	0 %
01-18-5313	Postage	\$8,452	\$2,000	\$9,000	\$7,000	350 %
01-18-5322	Books, Brochures, Etc	\$717	\$725	\$750	\$25	3 %
01-18-5328	Other Printing, Dup., Typ. Etc	\$1,902	\$150	\$3,000	\$2,850	1,887 %
01-18-5331	Pub Of Formal & Legal Notices	\$25	\$25	\$50	\$25	97 %
01-18-5333	Subscriptions	\$53	\$0	\$0	\$0	0 %
01-18-5335	Membership Fees	\$0	\$2,072	\$2,100	\$28	1 %
01-18-5352	Legal Services	\$1,211	\$0	\$2,500	\$2,500	>100 %
01-18-5358	Other Professional Services	\$101,557	\$60,000	\$75,000	\$15,000	25 %
01-18-5369	Other Repair & Maintenance	\$1,708	\$2,000	\$2,500	\$500	25 %
01-18-5372	Mileage	\$51	\$500	\$500	\$0	0 %
01-18-5373	Rooms And Lodging	\$4,936	\$4,000	\$5,500	\$1,500	37 %
01-18-5377	Meals	\$742	\$1,400	\$1,400	\$0	0 %
01-18-5381	Tuitions And Registration	\$6,204	\$7,500	\$7,500	\$0	0 %
01-18-5383	Misc. - License Fees	\$992	\$1,000	\$1,500	\$500	50 %
01-18-5533	Fleet - Mach. & Equip. Rental	\$7,455	\$10,245	\$11,600	\$1,355	13 %
01-18-5876	Tax Correction	\$0	\$0	\$0	\$0	0 %
Total County Assessor		\$841,129	\$895,970	\$908,753	\$12,783	1 %

GENERAL FUND

EXPENDITURES

Department 22 - Building Maintenance

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 22 - Building Maintenance						
01-22-5112	Salaries - Dept Head	\$71,112	\$73,470	\$73,470	\$0	0 %
01-22-5113	Salaries-Permanent	\$353,206	\$260,000	\$278,676	\$18,676	7 %
01-22-5114	Salaries-Temporary	\$0	\$0	\$0	\$0	0 %
01-22-5116	Salaries-On Call	\$31,471	\$35,000	\$35,000	\$0	0 %
01-22-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-22-5118	Salary Reimbursement	\$3,691	\$7,620	\$0	(\$7,620)	-100 %
01-22-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
01-22-5122	Accrued PTO Pay Out	\$3,043	\$6,000	\$6,000	\$0	0 %
01-22-5134	Salaries-Overtime	\$3,993	\$5,000	\$5,000	\$0	0 %
01-22-5143	Health Insurance	\$91,569	\$93,000	\$100,000	\$7,000	8 %
01-22-5144	FICA Taxes	\$35,191	\$29,000	\$31,000	\$2,000	7 %
01-22-5147	Retirement	\$16,372	\$14,000	\$15,000	\$1,000	7 %
01-22-5212	Small Equipment	\$9,739	\$3,000	\$6,000	\$3,000	100 %
01-22-5214	Other Office Supplies & Mat.	\$828	\$1,000	\$1,000	\$0	0 %
01-22-5223	Janitorial Supplies	\$27,881	\$30,000	\$25,000	(\$5,000)	-17 %
01-22-5225	Uniforms	\$0	\$0	\$10,000	\$10,000	>100 %
01-22-5229	Other Operating Supplies	\$71,393	\$75,000	\$85,000	\$10,000	13 %
01-22-5234	Painting Supplies	\$4,518	\$6,000	\$5,000	(\$1,000)	-17 %
01-22-5235	Plumbing Supplies	\$2,668	\$8,000	\$8,000	\$0	0 %
01-22-5236	Electrical Supplies		\$5,000	\$5,000	\$0	0 %
01-22-5237	Grounds Maint Supplies	\$16,149	\$20,000	\$20,000	\$0	0 %
01-22-5311	Telephone	\$5,780	\$5,000	\$5,000	\$0	0 %
01-22-5313	Postage	\$0	\$0	\$0	\$0	0 %
01-22-5341	Electric	\$211,657	\$195,000	\$190,000	(\$5,000)	-3 %
01-22-5342	Water	\$56,907	\$55,000	\$55,000	\$0	0 %
01-22-5343	Sewer	\$34,834	\$30,000	\$33,000	\$3,000	10 %
01-22-5344	Gas	\$67,847	\$65,000	\$60,000	(\$5,000)	-8 %
01-22-5346	Other Utility Services (Trash)	\$9,333	\$11,000	\$9,000	(\$2,000)	-18 %
01-22-5353	Janitorial Services	\$110,622	\$185,000	\$250,000	\$65,000	35 %
01-22-5354	Contract Labor	\$14,119	\$20,000	\$20,000	\$0	0 %
01-22-5355	Weed control services	\$3,320	\$18,000	\$20,000	\$2,000	11 %
01-22-5364	*Electrical Services		\$175	\$0	(\$175)	-100 %
01-22-5365	Grounds & Ground Improvement	\$2,624	\$8,000	\$8,000	\$0	0 %
01-22-5366	Building Repair Services	\$83,571	\$50,000	\$150,000	\$100,000	200 %
01-22-5367	Plumbing, Heating Services	\$113,615	\$160,000	\$160,000	\$0	0 %
01-22-5368	*Painting Services	\$0	\$0	\$0	\$0	0 %
01-22-5369	Other Repair & Maintenance	\$114,001	\$80,000	\$100,000	\$20,000	25 %
01-22-5372	Mileage	\$0	\$0	\$0	\$0	0 %
01-22-5373	Rooms & Lodging	\$0	\$0	\$0	\$0	0 %
01-22-5377	Meals	\$0	\$0	\$0	\$0	0 %
01-22-5381	Training Fees	\$0	\$0	\$0	\$0	0 %
01-22-5533	Fleet - Mach. & Equip. Rental	\$55,118	\$38,347	\$50,000	\$11,653	30 %
01-22-5534	Other Mach. & Equip Rental	\$0	\$1,000	\$1,000	\$0	0 %
01-22-5868	Safety Improvements	\$132	\$0	\$1,000	\$1,000	>100 %

GENERAL FUND
 EXPENDITURES
 Department 22 - Building Maintenance

Morgan County
 Fort Morgan, Colorado

Ledger Account	Description	2023	2024	2025	Inc/Decr	%
		Actual	Projected	Approved		
01-22-5911	Land Purchase	\$0	\$0	\$80,000	\$80,000	>100 %
01-22-5923	Capital Building Projects	\$0	\$350,000	\$3,570,000	\$3,220,000	920 %
01-22-5949	Capital Equipment	\$0	\$11,000	\$105,000	\$94,000	854 %
01-22-5951	Capital Infrastructure Project	\$0	\$700,000	\$722,500	\$22,500	3 %
Total Building Maintenance		\$1,626,302	\$2,653,612	\$6,298,646	\$3,645,034	137 %

GENERAL FUND
 EXPENDITURES
 Department 41 - Sheriff Administration

Morgan County
 Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 41 - Sheriff Administration						
01-41-5111	Salaries - Elected Officials	\$114,429	\$114,654	\$114,654	\$0	0 %
01-41-5112	Salaries--Department Head	\$102,948	\$105,516	\$105,516	\$0	0 %
01-41-5113	Salaries--Permanent	\$200,022	\$196,488	\$196,488	\$0	0 %
01-41-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-41-5119	Salaries - Bonus Pay	\$0	\$1,300	\$0	(\$1,300)	-100 %
01-41-5122	Accrued PTO Payout	\$0	\$0	\$0	\$0	0 %
01-41-5134	Salaries-Overtime	\$143	\$500	\$500	\$0	0 %
01-41-5143	Health Insurance	\$71,893	\$85,000	\$90,000	\$5,000	6 %
01-41-5144	FICA Taxes	\$31,107	\$32,000	\$32,000	\$0	0 %
01-41-5147	Retirement	\$16,368	\$17,000	\$17,000	\$0	0 %
01-41-5212	Small Equipment	\$0	\$0	\$0	\$0	0 %
01-41-5213	Promotional Supplies	\$1,502	\$1,000	\$3,500	\$2,500	250 %
01-41-5214	Other Office Supplies & Mat	\$10,076	\$10,000	\$10,000	\$0	0 %
01-41-5224	Radio Equipment	\$0	\$0	\$1,000	\$1,000	>100 %
01-41-5225	Clothing & Uniforms	\$15,741	\$15,000	\$15,000	\$0	0 %
01-41-5226	Firearms	\$11,363	\$15,000	\$20,000	\$5,000	33 %
01-41-5227	Special Reimbursements	\$324	\$500	\$500	\$0	0 %
01-41-5228	Bullet proof vests	\$9,832	\$10,000	\$12,500	\$2,500	25 %
01-41-5229	Other Operating Supplies	\$5,739	\$6,000	\$6,000	\$0	0 %
01-41-5311	Telephone	\$23,227	\$24,000	\$24,200	\$200	1 %
01-41-5313	Postage	\$2,030	\$1,500	\$1,600	\$100	7 %
01-41-5321	Printing Forms, Etc	\$1,120	\$1,500	\$1,700	\$200	13 %
01-41-5335	Membership Fees	\$7,983	\$23,000	\$25,600	\$2,600	11 %
01-41-5338	Other Publicity, Subs, & Dues	\$0	\$1,483	\$500	(\$983)	-66 %
01-41-5351	Employee Physical	\$3,568	\$6,000	\$7,000	\$1,000	17 %
01-41-5352	Legal Services	\$880	\$4,000	\$4,000	\$0	0 %
01-41-5359	Central Square Fees	\$15,709	\$0	\$42,500	\$42,500	>100 %
01-41-5368	Maintenance Contracts	\$6,000	\$6,000	\$5,000	(\$1,000)	-17 %
01-41-5369	Other Repair & Maint Services	\$2,354	\$2,400	\$2,000	(\$400)	-17 %
01-41-5373	Rooms And Lodging	\$2,792	\$6,000	\$6,000	\$0	0 %
01-41-5377	Meals	\$157	\$0	\$500	\$500	>100 %
01-41-5379	Meeting Expenses	\$98	\$100	\$500	\$400	396 %
01-41-5381	Tuitions & Books	\$2,024	\$1,200	\$2,500	\$1,300	108 %
01-41-5533	Fleet - Mach. & Equip. Rental	\$29,834	\$42,081	\$45,000	\$2,919	7 %
01-41-5534	Other Equip Rental	\$0	\$0	\$0	\$0	0 %
01-41-5864	VIN Inspection Training	\$2,728	\$2,500	\$2,500	\$0	0 %
Total Sheriff Administration		\$691,993	\$731,722	\$795,758	\$64,036	9 %

GENERAL FUND
 EXPENDITURES
 Department 42 - Sheriff Patrol

Morgan County
 Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 42 - Sheriff Patrol						
01-42-5112	Salaries - Dept Head	\$91,008	\$120,000	\$93,000	(\$27,000)	-22 %
01-42-5113	Salaries--Permanent	\$1,060,764	\$1,225,728	\$1,225,728	\$0	0 %
01-42-5114	Salaries - Reserve Duty	\$5,736	\$6,000	\$6,000	\$0	0 %
01-42-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-42-5118	Salaries-Reimbursement	(\$3,168)	\$0	\$0	\$0	0 %
01-42-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
01-42-5122	Accrued PTO Payout	\$10,853	\$12,000	\$12,000	\$0	0 %
01-42-5134	Salaries-Overtime	\$112,787	\$125,000	\$105,000	(\$20,000)	-16 %
01-42-5135	Night Shift Diff Pay	\$7,959	\$10,000	\$10,000	\$0	0 %
01-42-5136	Training Pay	\$1,345	\$3,000	\$7,000	\$4,000	133 %
01-42-5137	Holiday Pay	\$47,729	\$40,000	\$40,000	\$0	0 %
01-42-5143	Health Insurance	\$179,658	\$210,000	\$230,000	\$20,000	10 %
01-42-5144	FICA Taxes	\$101,429	\$117,000	\$115,000	(\$2,000)	-2 %
01-42-5147	Retirement	\$50,755	\$60,000	\$60,000	\$0	0 %
01-42-5212	Small Items Of Equipment	\$11,065	\$15,000	\$40,000	\$25,000	167 %
01-42-5221	Chem, Lab, Medical Supplies	\$419	\$0	\$0	\$0	0 %
01-42-5226	K9 Supplies	\$0	\$2,000	\$2,500	\$500	25 %
01-42-5227	Cameras, Film, Developing, Etc	\$0	\$1,000	\$1,000	\$0	0 %
01-42-5229	Other Operating Supplies	\$8,645	\$3,000	\$4,000	\$1,000	33 %
01-42-5249	Body Camera	\$56,352	\$70,000	\$67,000	(\$3,000)	-4 %
01-42-5311	Telephone	\$0	\$0	\$0	\$0	0 %
01-42-5316	Vehicle Tow-In Service	\$1,148	\$600	\$600	\$0	0 %
01-42-5358	BA Supply and Service	\$189	\$500	\$500	\$0	0 %
01-42-5359	Medical Investigations	\$600	\$1,200	\$5,000	\$3,800	316 %
01-42-5369	Other Repairs & Maintenance	\$9,220	\$500	\$500	\$0	0 %
01-42-5373	Rooms & Lodging	\$4,948	\$5,000	\$6,000	\$1,000	20 %
01-42-5377	Meals	\$3,169	\$3,000	\$3,000	\$0	0 %
01-42-5381	Tuitions & Books	\$13,512	\$15,000	\$15,000	\$0	0 %
01-42-5399	Animal Impound Fees	\$1,935	\$3,000	\$10,000	\$7,000	233 %
01-42-5513	Volunteer Insurance	\$32	\$200	\$200	\$0	0 %
01-42-5533	Fleet - Mach. & Equip. Rental	\$276,658	\$297,055	\$330,000	\$32,945	11 %
Total Sheriff Patrol		\$2,054,746	\$2,345,783	\$2,389,028	\$43,245	2 %

GENERAL FUND

EXPENDITURES

Department 43 - Victims Advocate

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 43 - Victims Advocate						
01-43-5113	Salaries	\$51,530	\$52,752	\$52,752	\$0	0 %
01-43-5114	Salaries - Part time	\$0	\$0	\$0	\$0	0 %
01-43-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-43-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
01-43-5134	Salaries - Overtime	\$1,558	\$2,000	\$2,000	\$0	0 %
01-43-5141	Unemployment Insurance	\$0	\$0	\$0	\$0	0 %
01-43-5142	Workers Comp Insurance	\$0	\$0	\$0	\$0	0 %
01-43-5143	Health Insurance	\$12,062	\$13,500	\$14,500	\$1,000	7 %
01-43-5144	FICA Taxes	\$4,033	\$4,200	\$4,200	\$0	0 %
01-43-5147	Retirement	\$2,121	\$2,200	\$2,200	\$0	0 %
01-43-5229	Other Operating Supplies	\$133	\$5,000	\$2,000	(\$3,000)	-60 %
01-43-5311	Telephone	\$0	\$0	\$0	\$0	0 %
01-43-5335	Memberships	\$0	\$0	\$0	\$0	0 %
01-43-5372	Mileage	\$0	\$0	\$0	\$0	0 %
01-43-5377	Meals	\$0	\$0	\$0	\$0	0 %
01-43-5378	Other Travel	\$112	\$300	\$1,200	\$900	299 %
01-43-5381	Training and Registrations	\$475	\$500	\$1,300	\$800	160 %
01-43-5513	Volunteer Insurance	\$0	\$50	\$50	\$0	0 %
01-43-5533	Fleet - Mach. & Equip. Rental	\$3,569	\$3,475	\$4,500	\$1,025	29 %
Total Victims Advocate		\$75,592	\$83,977	\$84,702	\$725	1 %

GENERAL FUND
EXPENDITURES
Department 45 - Jail Detention

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 45 - Jail Detention						
01-45-5112	Salaries--Department Head	\$90,432	\$92,688	\$92,688	\$0	0 %
01-45-5113	Salaries--Permanent	\$1,536,484	\$1,808,196	\$1,808,196	\$0	0 %
01-45-5114	Salaries-Reserve Duty	\$0	\$0	\$0	\$0	0 %
01-45-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-45-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
01-45-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
01-45-5122	Accrued PTO Payout	\$2,298	\$3,000	\$4,000	\$1,000	33 %
01-45-5134	Salaries-Overtime	\$50,928	\$40,000	\$45,000	\$5,000	12 %
01-45-5135	Night Shift Diff Pay	\$14,138	\$15,000	\$15,000	\$0	0 %
01-45-5136	Training Pay	\$5,577	\$5,000	\$5,000	\$0	0 %
01-45-5137	Holiday Pay	\$69,459	\$75,000	\$75,000	\$0	0 %
01-45-5143	Health Insurance	\$316,230	\$360,000	\$400,000	\$40,000	11 %
01-45-5144	FICA Taxes	\$133,848	\$155,000	\$155,000	\$0	0 %
01-45-5147	Retirement	\$66,810	\$78,000	\$78,000	\$0	0 %
01-45-5192	*Transports	\$0	\$0	\$0	\$0	0 %
01-45-5212	Small Equipment	\$4,913	\$5,000	\$6,500	\$1,500	30 %
01-45-5214	Other Office Supplies & Mat	\$243	\$0	\$0	\$0	0 %
01-45-5221	Inmate Medical Supplies	\$0	\$0	\$1,000	\$1,000	>100 %
01-45-5223	Janitorial Supplies	\$13,946	\$10,000	\$8,000	(\$2,000)	-20 %
01-45-5225	Clothing And Uniforms	\$0	\$0	\$0	\$0	0 %
01-45-5227	Inmate Supplies	\$47,410	\$50,000	\$32,000	(\$18,000)	-36 %
01-45-5229	Other Operating Supplies	\$1,754	\$2,000	\$3,000	\$1,000	50 %
01-45-5311	Telephone	\$0	\$0	\$0	\$0	0 %
01-45-5332	Transports	\$18,681	\$16,000	\$15,000	(\$1,000)	-6 %
01-45-5333	Subscriptions	\$0	\$0	\$0	\$0	0 %
01-45-5354	Inmate Housing Services	\$0	\$0	\$7,500	\$7,500	>100 %
01-45-5355	Inmate Mental Health JBBS Gran	\$0	\$335,000	\$335,000	\$0	0 %
01-45-5357	Inmate Medical Serv Contract	\$291,351	\$300,000	\$305,850	\$5,850	2 %
01-45-5358	Ambulance Services	\$0	\$0	\$0	\$0	0 %
01-45-5359	Inmate Misc Medical Services	\$0	\$1,000	\$1,000	\$0	0 %
01-45-5364	Cable Services	\$511	\$1,000	\$2,000	\$1,000	100 %
01-45-5366	Jail Records Management Syste	\$0	\$0	\$0	\$0	0 %
01-45-5368	Security Systems Maintenance	\$21,143	\$25,000	\$86,900	\$61,900	248 %
01-45-5369	Other Repair & Maint Services	\$1,763	\$2,000	\$1,500	(\$500)	-25 %
01-45-5372	Mileage	\$0	\$0	\$0	\$0	0 %
01-45-5373	Rooms & Lodging	\$3,138	\$5,000	\$2,000	(\$3,000)	-60 %
01-45-5377	Meals	\$936	\$2,000	\$1,500	(\$500)	-25 %
01-45-5381	Tuitions	\$9,687	\$5,000	\$20,000	\$15,000	300 %
01-45-5513	Insurance for Offenders	\$31	\$500	\$500	\$0	0 %
01-45-5533	Fleet - Mach. & Equip. Rental	\$27,433	\$27,041	\$35,000	\$7,959	29 %
Total Jail Detention		\$2,729,144	\$3,418,425	\$3,542,134	\$123,709	4 %

GENERAL FUND

EXPENDITURES

Department 49 - Jail Food Service

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 49 - Jail Food Service						
01-49-5212	Small Equipment	\$633	\$4,000	\$4,000	\$0	0 %
01-49-5222	Food	\$0	\$0	\$0	\$0	0 %
01-49-5229	Other Operating Supplies	\$1,427	\$1,500	\$1,500	\$0	0 %
01-49-5358	Inmate Food Services	\$208,489	\$250,000	\$250,000	\$0	0 %
01-49-5359	Staff Food Services	\$0	\$1,500	\$1,500	\$0	0 %
01-49-5369	Repair and Maintenance	\$0	\$2,500	\$2,500	\$0	0 %
Total Jail Food Service		\$210,549	\$259,500	\$259,500	\$0	0 %

GENERAL FUND

EXPENDITURES

Department 52 - Communications Center

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 52 - Communications Center						
01-52-5112	Salaries--Department Head	\$86,976	\$81,000	\$0	(\$81,000)	-100 %
01-52-5113	Salaries--Permanent	\$587,678	\$600,000	\$825,792	\$225,792	38 %
01-52-5114	Salaries - Part-time	\$0	\$0	\$0	\$0	0 %
01-52-5116	Salaries - On Call	\$17,142	\$20,000	\$25,000	\$5,000	25 %
01-52-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-52-5118	Salary Reimbursement	(\$700,000)	(\$500,000)	(\$500,000)	\$0	0 %
01-52-5119	Salaries - Bonus Pay	\$0	\$9,000	\$0	(\$9,000)	-100 %
01-52-5122	Accrued PTO Payout	\$6,127	\$6,000	\$6,500	\$500	8 %
01-52-5134	Salaries-Overtime	\$58,189	\$140,000	\$35,000	(\$105,000)	-75 %
01-52-5135	Night Shift Diff Pay	\$5,791	\$7,000	\$8,000	\$1,000	14 %
01-52-5136	Training Pay	\$1,965	\$5,000	\$6,500	\$1,500	30 %
01-52-5137	Holiday Pay	\$25,972	\$30,000	\$40,000	\$10,000	33 %
01-52-5143	Health Insurance	\$130,318	\$120,000	\$211,000	\$91,000	76 %
01-52-5144	FICA Taxes	\$59,754	\$70,000	\$75,000	\$5,000	7 %
01-52-5147	Retirement	\$28,648	\$40,000	\$40,000	\$0	0 %
01-52-5212	Small Items Of Equipment	\$544	\$2,000	\$24,000	\$22,000	1,099 %
01-52-5214	Office Supplies	\$2,402	\$2,000	\$2,000	\$0	0 %
01-52-5226	Radio Equipment	\$124,310	\$50,000	\$0	(\$50,000)	-100 %
01-52-5229	Other Operating Supplies	\$396	\$1,500	\$25,000	\$23,500	1,566 %
01-52-5249	Other Repair & Maint Supplies	\$0	\$0	\$1,000	\$1,000	>100 %
01-52-5311	Telephone	\$4,299	\$6,000	\$8,000	\$2,000	33 %
01-52-5313	Postage & Freight	\$2	\$50	\$150	\$100	196 %
01-52-5315	Cellular Phone	\$2,905	\$4,000	\$4,000	\$0	0 %
01-52-5338	Other Publicity, Subs, Dues	\$430	\$1,500	\$1,000	(\$500)	-33 %
01-52-5344	Gas/Fuel	\$0	\$0	\$1,000	\$1,000	>100 %
01-52-5358	Other Professional Services	\$3,843	\$70,000	\$4,500	(\$65,500)	-94 %
01-52-5368	Maintenance Contracts	\$159,300	\$150,000	\$165,000	\$15,000	10 %
01-52-5369	Other Repair & Maint. Services	\$385	\$2,500	\$1,000	(\$1,500)	-60 %
01-52-5372	Mileage	\$0	\$0	\$200	\$200	>100 %
01-52-5373	Lodging	\$0	\$0	\$3,000	\$3,000	>100 %
01-52-5377	Meals	\$172	\$500	\$1,500	\$1,000	200 %
01-52-5378	Other Travel	\$0	\$2,000	\$2,100	\$100	5 %
01-52-5381	Tuitions & Books	\$4,378	\$3,000	\$5,000	\$2,000	67 %
01-52-5532	Land Leases	\$15,795	\$15,874	\$18,000	\$2,126	13 %
01-52-5533	Fleet - Mach. & Equip. Rental	\$2,000	\$2,000	\$3,150	\$1,150	57 %
01-52-5949	Capital equipment	\$0	\$0	\$0	\$0	0 %
Total Communications Center		\$629,723	\$940,924	\$1,042,392	\$101,468	11 %

GENERAL FUND

EXPENDITURES

Department 55 - Public Safety Grants

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 55 - Public Safety Grants						
01-55-5121	SRO Grant Salary	\$0	\$0	\$0	\$0	0 %
01-55-5863	SAR Grant Expenditures	\$0	\$0	\$0	\$0	0 %
01-55-5864	Homeland Security Grant	\$0	\$0	\$0	\$0	0 %
01-55-5865	SCAAP Funds Expenses	\$21,032	\$1,299	\$25,000	\$23,701	1,822 %
01-55-5866	Court Security Grant	\$0	\$0	\$0	\$0	0 %
01-55-5867	JBBS Grant	\$310,500	\$0	\$0	\$0	0 %
01-55-5869	Community Service Projects	\$117	\$0	\$0	\$0	0 %
01-55-5871	Misc Donation Expenditures	\$0	\$0	\$0	\$0	0 %
01-55-5872	POST Grant 24 - 25	\$47,964	\$55,000	\$50	(\$54,950)	-100 %
01-55-5873	POST Grant 23 - 24	\$71,437	\$50,000	\$0	(\$50,000)	-100 %
01-55-5875	POST supplemental grant	\$0	\$0	\$0	\$0	0 %
01-55-5896	Retac Grant 2009	\$0	\$0	\$0	\$0	0 %
01-55-5897	Retac Grant 2010	\$0	\$0	\$0	\$0	0 %
01-55-5898	Mental Health Support Grant	\$10,000	\$0	\$0	\$0	0 %
01-55-5899	Injury Prevention Grant 11-12	\$0	\$0	\$0	\$0	0 %
Total Public Safety Grants		\$461,050	\$106,299	\$25,050	(\$81,249)	-76 %

GENERAL FUND

EXPENDITURES

Department 58 - County Coroner

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 58 - County Coroner						
01-58-5111	Salaries- Elected Official	\$87,270	\$88,253	\$88,253	\$0	0 %
01-58-5113	Salaries - Permanent	\$12,539	\$61,500	\$123,000	\$61,500	100 %
01-58-5114	Salaries - Part-time	\$35,717	\$9,168	\$20,000	\$10,832	118 %
01-58-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-58-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
01-58-5143	Health Insurance	\$14,673	\$32,498	\$28,000	(\$4,498)	-14 %
01-58-5144	FICA Taxes	\$10,273	\$12,000	\$13,000	\$1,000	8 %
01-58-5147	Retirement	\$3,992	\$6,000	\$6,000	\$0	0 %
01-58-5192	Contract Services	\$0	\$0	\$750	\$750	>100 %
01-58-5214	Office Supplies	\$849	\$1,200	\$5,000	\$3,800	316 %
01-58-5224	Radio Equipment	\$0	\$400	\$1,000	\$600	150 %
01-58-5229	Other Operating Supplies	\$10,074	\$8,800	\$10,000	\$1,200	14 %
01-58-5311	Telephone	\$6,940	\$7,500	\$8,200	\$700	9 %
01-58-5335	Dues	\$0	\$1,287	\$1,500	\$213	17 %
01-58-5341	*Electricity	\$65	\$0	\$0	\$0	0 %
01-58-5352	Legal Services	\$0	\$0	\$1,000	\$1,000	>100 %
01-58-5358	Other Professional Services	\$53,122	\$75,000	\$80,000	\$5,000	7 %
01-58-5381	Training & Registrations	\$6,735	\$760	\$5,000	\$4,240	557 %
01-58-5531	*Office Rent	\$0	\$0	\$0	\$0	0 %
01-58-5533	Fleet-Mach & Equip Rental	\$18,668	\$26,689	\$28,000	\$1,311	5 %
Total County Coroner		\$260,917	\$331,056	\$418,703	\$87,647	26 %

GENERAL FUND

EXPENDITURES

Department 59 - Emergency Management

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 59 - Emergency Management						
01-59-5112	Salaries - Department Head	\$81,768	\$83,808	\$83,808	\$0	0 %
01-59-5114	Salaries-Part time	\$1,632	\$2,000	\$5,000	\$3,000	150 %
01-59-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-59-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
01-59-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
01-59-5122	Accrued PTO Payout	\$2,438	\$4,000	\$4,000	\$0	0 %
01-59-5143	Health Insurance	\$12,572	\$20,000	\$20,000	\$0	0 %
01-59-5144	FICA Taxes	\$5,466	\$7,000	\$7,000	\$0	0 %
01-59-5147	Retirement	\$3,271	\$3,400	\$3,400	\$0	0 %
01-59-5212	Small Items Of Equipment	\$1,933	\$2,000	\$3,000	\$1,000	50 %
01-59-5214	Other Office Supplies & Mat	\$286	\$300	\$300	\$0	0 %
01-59-5229	Other Operating Supplies	\$11	\$250	\$600	\$350	139 %
01-59-5249	HazMat Supplies	\$0	\$0	\$4,000	\$4,000	>100 %
01-59-5311	Telephone	\$4,203	\$4,500	\$4,500	\$0	0 %
01-59-5313	Postage	\$332	\$500	\$400	(\$100)	-20 %
01-59-5338	Other Publicity, Sub., Dues	\$0	\$1,000	\$1,700	\$700	70 %
01-59-5341	*Electric	\$798	\$102	\$0	(\$102)	-100 %
01-59-5342	*Water	\$1,163	\$55	\$0	(\$55)	-100 %
01-59-5343	*Sewer	\$587	\$34	\$0	(\$34)	-100 %
01-59-5344	*Gas	\$1,096	\$156	\$0	(\$156)	-100 %
01-59-5346	*Trash	\$336	\$28	\$0	(\$28)	-100 %
01-59-5351	Employee Health Risk	\$0	\$0	\$0	\$0	0 %
01-59-5353	Janitorial Services	\$0	\$0	\$0	\$0	0 %
01-59-5354	Contract Services	\$0	\$0	\$0	\$0	0 %
01-59-5358	Emergency notification service	\$7,700	\$7,700	\$8,500	\$800	10 %
01-59-5368	*Maintenance Contracts	\$0	\$0	\$0	\$0	0 %
01-59-5369	Other Repair & Maintenance	\$585	\$600	\$800	\$200	33 %
01-59-5377	Meals	\$214	\$400	\$500	\$100	25 %
01-59-5379	Meeting Expenses	\$135	\$400	\$500	\$100	25 %
01-59-5381	Tuition & Fees	\$950	\$1,000	\$1,700	\$700	70 %
01-59-5533	Fleet - Mach. & Equip. Rental	\$6,106	\$6,297	\$8,400	\$2,103	33 %
01-59-5862	EMPG Supplemental Grant	\$0	\$0	\$0	\$0	0 %
01-59-5866	PDM Grant Expenditures	\$0	\$0	\$2,455	\$2,455	>100 %
01-59-5868	Mitigation Grant	\$0	\$0	\$0	\$0	0 %
01-59-5949	Capital Equipment	\$0	\$0	\$0	\$0	0 %
Total Emergency Management		\$133,581	\$145,530	\$160,563	\$15,033	10 %

GENERAL FUND

EXPENDITURES

Department 71 - Extension Service

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 71 - Extension Service						
01-71-5113	Salaries - Permanent	\$139,932	\$139,932	\$143,424	\$3,492	2 %
01-71-5114	Salaries - Temporary	\$6,648	\$5,000	\$5,000	\$0	0 %
01-71-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-71-5118	Salary-Reimbursement	(\$4,782)	\$0	\$0	\$0	0 %
01-71-5119	Salaries - Bonus	\$0	\$0	\$0	\$0	0 %
01-71-5122	Accrued PTO Annual Payout	\$6,186	\$6,000	\$6,500	\$500	8 %
01-71-5134	Salaries - Overtime	\$1,310	\$1,300	\$1,300	\$0	0 %
01-71-5143	Health Insurance	\$24,126	\$26,400	\$26,000	(\$400)	-2 %
01-71-5144	FICA Taxes	\$11,518	\$11,000	\$12,000	\$1,000	9 %
01-71-5147	Retirement	\$5,636	\$5,800	\$5,800	\$0	0 %
01-71-5193	Americorps Salary	\$0	\$0	\$0	\$0	0 %
01-71-5194	Cooperative Salaries	\$103,379	\$107,300	\$108,293	\$993	1 %
01-71-5195	Regional Cooperative Salary	\$0	\$0	\$0	\$0	0 %
01-71-5212	Small Equipment	\$0	\$0	\$0	\$0	0 %
01-71-5214	Other Office Supplies & Mat	\$2,459	\$3,500	\$3,000	(\$500)	-14 %
01-71-5228	Program Supplies	\$223	\$1,000	\$750	(\$250)	-25 %
01-71-5229	Other Operating Supplies	\$0	(\$5)	\$0	\$5	-100 %
01-71-5311	Telephone	\$177	\$350	\$400	\$50	14 %
01-71-5313	Postage	\$1,482	\$1,300	\$1,700	\$400	31 %
01-71-5333	Subscriptions	\$0	\$0	\$0	\$0	0 %
01-71-5335	Memberships, Sub., & Dues	\$180	\$250	\$500	\$250	100 %
01-71-5358	Other Services	\$0	\$0	\$0	\$0	0 %
01-71-5368	Maintenance Contracts	\$2,723	\$3,400	\$3,000	(\$400)	-12 %
01-71-5372	Mileage	\$940	\$1,000	\$1,800	\$800	80 %
01-71-5373	Rooms & Lodging	\$662	\$1,000	\$4,000	\$3,000	300 %
01-71-5377	Meals	\$484	\$700	\$750	\$50	7 %
01-71-5378	Other Travel	\$0	\$0	\$0	\$0	0 %
01-71-5381	Tuitions & Books	\$2,142	\$1,500	\$1,500	\$0	0 %
01-71-5533	Fleet - Mach. & Equip. Rental	\$4,832	\$3,990	\$4,000	\$10	0 %
01-71-5947	Capital Office Equipment	\$0	\$0	\$14,000	\$14,000	>100 %
Total Extension Service		\$310,256	\$320,717	\$343,717	\$23,000	7 %

GENERAL FUND

EXPENDITURES

Department 72 - Extension Fund

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 72 - Extension Fund						
01-72-5214	Extension Programs	\$2,417	\$8,000	\$13,233	\$5,233	65 %
01-72-5221	Horticulture Programs	\$207	\$200	\$1,548	\$1,348	671 %
01-72-5223	4-H General	\$23,953	\$22,000	\$25,000	\$3,000	14 %
01-72-5224	Agronomy Programs	\$0	\$0	\$0	\$0	0 %
01-72-5225	FCS Programs	\$2,022	\$3,000	\$4,143	\$1,143	38 %
01-72-5227	Livestock and Horse Programs	\$0	\$1,500	\$5,695	\$4,195	279 %
01-72-5228	Catch It Programs	\$36,798	\$20,000	\$25,000	\$5,000	25 %
Total Extension Fund		\$65,399	\$54,700	\$74,619	\$19,919	36 %

GENERAL FUND

EXPENDITURES

Department 74 - Veterans Officer

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 74 - Veterans Officer						
01-74-5112	Salaries--Department Head	\$0	\$0			>100 %
01-74-5114	Salaries - Part time	\$12,623	\$5,000	\$17,000	\$12,000	240 %
01-74-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-74-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
01-74-5144	FICA Taxes	\$966	\$500	\$1,300	\$800	160 %
01-74-5147	Retirement	\$485	\$200	\$680	\$480	239 %
01-74-5214	Other Office Supplies & Mat	\$495	\$100	\$50	(\$50)	-50 %
01-74-5311	Telephone	\$120	\$100	\$50	(\$50)	-50 %
01-74-5313	Postage	\$0	\$0	\$100	\$100	>100 %
01-74-5337	Advertising	\$0	\$0	\$100	\$100	>100 %
01-74-5372	Mileage	\$0	\$0	\$100	\$100	>100 %
01-74-5373	Lodging	\$0	\$0	\$250	\$250	>100 %
01-74-5377	Meals	\$0	\$0	\$250	\$250	>100 %
01-74-5381	Training	\$0	\$0	\$1,000	\$1,000	>100 %
01-74-5531	Rent	\$3,000	\$1,000	\$2,400	\$1,400	140 %
Total Veterans Officer		\$17,689	\$6,900	\$23,280	\$16,380	237 %

GENERAL FUND

EXPENDITURES

Department 75 - County Fairgrounds Maint

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 75 - County Fairgrounds Maint						
01-75-5113	Salaries-Permanent	\$48,814	\$49,956	\$49,956	\$0	0 %
01-75-5116	On Call Pay	\$5,886	\$5,000	\$7,000	\$2,000	40 %
01-75-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
01-75-5134	Salaries - Overtime	\$44	\$4,200	\$4,300	\$100	2 %
01-75-5143	Health Insurance	\$87	\$2,000	\$2,000	\$0	0 %
01-75-5144	FICA Taxes	\$4,188	\$4,200	\$4,300	\$100	2 %
01-75-5147	Retirement	\$1,951	\$2,000	\$2,000	\$0	0 %
01-75-5192	Security Services	\$0	\$0	\$0	\$0	0 %
01-75-5212	Small Equipment	\$937	\$1,000	\$3,000	\$2,000	200 %
01-75-5214	Office Supplies	\$0	\$0	\$0	\$0	0 %
01-75-5223	Janitorial Supplies	\$0	\$6,000	\$5,000	(\$1,000)	-17 %
01-75-5229	Other Operating Supplies	\$23,064	\$20,000	\$28,000	\$8,000	40 %
01-75-5311	Telephone	\$0	\$0	\$0	\$0	0 %
01-75-5313	Postage	\$0	\$0	\$0	\$0	0 %
01-75-5346	Trash	\$5,784	\$5,000	\$5,000	\$0	0 %
01-75-5353	Janitorial Services	\$1,251	\$1,000	\$1,000	\$0	0 %
01-75-5354	Contract labor	\$4,523	\$4,000	\$8,000	\$4,000	100 %
01-75-5365	Grounds & Ground Improvement	\$4,686	\$1,000	\$5,000	\$4,000	400 %
01-75-5367	Plumbing, Heat, Electrical	\$367	\$1,000	\$10,000	\$9,000	899 %
01-75-5369	Other Repair & Maint Services	\$79	\$2,000	\$8,000	\$6,000	300 %
01-75-5533	Fleet - Mach. & Equip. Rental	\$10,228	\$8,755	\$10,500	\$1,745	20 %
01-75-5534	Equipment rental	\$0	\$3,000	\$5,000	\$2,000	67 %
01-75-5949	Capital Equipment	\$0	\$0	\$60,000	\$60,000	>100 %
Total County Fairgrounds Maint		\$111,888	\$120,111	\$218,056	\$97,945	82 %

GENERAL FUND

EXPENDITURES

Department 76 - County Fair Operations

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 76 - County Fair Operations						
01-76-5118	Salary Reimbursement	\$25,775	\$0	\$25,000	\$25,000	>100 %
01-76-5214	Other Office Supplies & Mats	\$0	\$38	\$100	\$62	156 %
01-76-5229	Other Operating Supplies	\$1,611	\$2,710	\$5,000	\$2,290	84 %
01-76-5313	Postage	(\$69)	\$175	\$250	\$75	43 %
01-76-5321	Printing, Forms, Etc	\$165	\$140	\$250	\$110	78 %
01-76-5337	Advertising	\$0	\$0	\$2,500	\$2,500	>100 %
01-76-5338	Other Publicity, Sub., Dues	\$80	\$75	\$100	\$25	33 %
01-76-5358	Health & Brand Inspections	\$1,007	\$611	\$1,400	\$789	129 %
01-76-5369	Other Repair & Maintenance	\$0	\$201	\$600	\$399	198 %
01-76-5373	Rooms & Lodging	\$108	\$118	\$600	\$482	407 %
01-76-5377	Meals & Snacks	\$286	\$655	\$1,200	\$545	83 %
01-76-5513	Volunteer Insurance	\$130	\$0	\$130	\$130	>100 %
01-76-5821	Fair Judges	\$8,314	\$8,033	\$9,500	\$1,467	18 %
01-76-5822	Premiums	\$4,165	\$3,000	\$5,300	\$2,300	77 %
01-76-5824	Ribbons & Trophies	\$3,166	\$6,287	\$7,000	\$713	11 %
01-76-5826	Pedal Pull	\$200	\$200	\$300	\$100	50 %
01-76-5827	Fair Entertainment	\$2,100	\$3,249	\$3,700	\$451	14 %
01-76-5828	Steak Fry	\$5,561	\$1,842	\$5,000	\$3,158	171 %
01-76-5829	Carcass Contest	\$3,414	\$0	\$3,000	\$3,000	>100 %
01-76-5866	Donations	\$0	\$0	\$1,200	\$1,200	>100 %
01-76-5867	Fair Sale Misc.	\$18,865	\$3,564	\$16,000	\$12,436	349 %
01-76-5868	Misc. Junior Rodeo	\$0	\$0	\$0	\$0	0 %
01-76-5869	Miscellaneous	(\$8,111)	\$1,400	\$2,000	\$600	43 %
Total County Fair Operations		\$66,767	\$32,298	\$90,130	\$57,832	179 %

GENERAL FUND

EXPENDITURES

Department 82 - County Surveyor

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 82 - County Surveyor						
01-82-5111	Salaries - Elected Official	\$4,968	\$4,978	\$4,978	\$0	0 %
01-82-5144	FICA Taxes	\$0	\$0	\$0	\$0	0 %
01-82-5381	Tuitions & Registrations	\$0	\$0	\$1,000	\$1,000	>100 %
01-82-5869	Miscellaneous	\$0	\$0	\$50	\$50	>100 %
Total County Surveyor		\$4,968	\$4,978	\$6,028	\$1,050	21 %

GENERAL FUND

EXPENDITURES

Department 91 - Intergovernmental Cooperation

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 91 - Intergovernmental Cooperation						
01-91-5712	Eastern Colorado Services	\$70,000	\$70,000	\$70,000	\$0	0 %
01-91-5713	NE Colo Health Department	\$277,362	\$277,362	\$277,362	\$0	0 %
01-91-5715	Centennial Mental Health	\$0	\$0	\$0	\$0	0 %
01-91-5716	Library Services	\$0	\$0	\$0	\$0	0 %
01-91-5717	NE CO Assoc Of Local Governm	\$32,136	\$112,445	\$118,976	\$6,531	6 %
01-91-5718	Morgan County Council On Aging	\$18,000	\$18,000	\$18,000	\$0	0 %
01-91-5719	NE CO Transportation Authority	\$78,596	\$0	\$0	\$0	0 %
01-91-5723	Soil Conservation District	\$12,000	\$12,000	\$12,000	\$0	0 %
01-91-5724	Morgan Co Economic Developm	\$42,294	\$42,294	\$35,000	(\$7,294)	-17 %
01-91-5727	District Attorney	\$734,316	\$775,036	\$775,036	\$0	0 %
01-91-5728	United Way	\$0	\$0	\$0	\$0	0 %
01-91-5733	Small Business Development	\$0	\$1,000	\$1,000	\$0	0 %
01-91-5736	NECTA Bus Cont	\$0	\$0	\$0	\$0	0 %
01-91-5737	Rural Philanthropy Days	\$0	\$0	\$0	\$0	0 %
01-91-5869	Misc Other Expenditures	\$0	\$0	\$0	\$0	0 %
Total Intergovernmental Cooperation		\$1,264,704	\$1,308,137	\$1,307,374	(\$763)	0 %

GENERAL FUND

EXPENDITURES

Department 98 - Capital Outlay

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 98 - Capital Outlay						
01-98-5911	Land Purchase	\$0	\$0	\$0	\$0	0 %
01-98-5912	Land Improvements	\$0	\$0	\$0	\$0	0 %
01-98-5923	*Buildings	\$4,423,548	\$0	\$0	\$0	0 %
01-98-5926	Capital Bldg Improve Addition	\$0	\$0	\$0	\$0	0 %
01-98-5942	Equipment-Sheriff	\$0	\$0	\$0	\$0	0 %
01-98-5943	Equipment-Elections	\$29,026	\$0	\$0	\$0	0 %
01-98-5944	Equipment - Capital Grant	\$18,327	\$0	\$0	\$0	0 %
01-98-5947	Office Machinery And Equipment	\$16,232	\$0	\$0	\$0	0 %
01-98-5949	*Other Machinery and Equipment	\$51,750	\$0	\$0	\$0	0 %
01-98-5951	*Infrastructure	\$195,380	\$0	\$0	\$0	0 %
01-98-5998	GASB Depreciation	\$0	\$0	\$0	\$0	0 %
Total Capital Outlay		\$4,734,262	\$0	\$0	\$0	0 %

GENERAL FUND

EXPENDITURES

Department 99 - Transfer to Other County Funds

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 99 - Transfer to Other County Funds						
01-99-5753	Transfers To Social Services	\$0	\$0	\$0	\$0	0 %
01-99-5755	Transfer to Jail Capital Imp	\$120,000	\$120,000	\$5,120,000	\$5,000,000	4,167 %
01-99-5758	Transfer to Emergency Reserve	\$0	\$0	\$0	\$0	0 %
01-99-5762	Transfer To Ambulance Service	\$200,000	\$200,000	\$200,000	\$0	0 %
01-99-5763	Transfer to Central Services	\$0	\$0	\$0	\$0	0 %
01-99-5764	Transfer to Certificate Fund	\$0	\$0	\$0	\$0	0 %
01-99-5767	Transfer to Conservation Trust	\$0	\$0	\$0	\$0	0 %
01-99-5769	Transfer to 911 Emergency Tele	\$0	\$0	\$0	\$0	0 %
Total Transfer to Other County Funds		\$320,000	\$320,000	\$5,320,000	5,000,000	1,563 %

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
	Total Expenditures:	\$20,845,136	\$19,518,092	\$31,108,251	11,590,159	59 %



ROAD AND BRIDGE
CALCULATION OF MILL LEVY

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
EXPENDITURES						
	Structural Construction	\$523,438	\$832,413	\$1,293,877	\$461,464	55 %
	Maint of Condition-Routine	\$2,586,855	\$3,475,534	\$3,863,125	\$387,591	11 %
	Asphalt Maintenance	\$2,092,303	\$1,981,678	\$2,274,903	\$293,225	15 %
	Snow & Ice Removal	\$497,729	\$69,281	\$221,000	\$151,719	219 %
	Administration	\$1,323,587	\$1,979,201	\$2,350,514	\$371,313	19 %
	Intergovernmental Cooperation	\$891,804	\$1,059,046	\$1,059,638	\$592	0 %
	Total Expenditures	\$7,915,716	\$9,397,154	\$11,063,057	\$1,665,903	18 %
Less: Revenues Other Than Property Taxes:						
REVENUES						
	Delinquent Taxes	\$11,249	\$6,000	\$10,000	\$4,000	67 %
	Other Taxes	\$432,576	\$365,000	\$365,000	\$0	0 %
	Intergovernmental Revenue(Fed)	\$182,347	\$50,700	\$50,700	\$0	0 %
	Intergovernmental	\$3,217,870	\$3,275,075	\$3,681,753	\$406,678	12 %
	Licenses and Permits	\$25,244	\$25,700	\$25,700	\$0	0 %
	Charges for Services	\$24,035	\$20,000	\$20,000	\$0	0 %
	Miscellaneous Revenue	\$271,369	\$335,000	\$300,000	(\$35,000)	-10 %
	Transfers from Other Funds	\$0	\$0	\$0	\$0	0 %
	Total Revenues	\$4,164,689	\$4,077,475	\$4,453,153	\$375,678	9 %
	Fund Balance, Beginning of Year	\$15,804,874	\$17,036,570	\$17,146,107	\$109,537	1 %
	Total Available Revenues Other Than Property Tax	\$19,969,563	\$21,114,045	\$21,599,260	\$485,215	2 %
	Additional Revenues Required to Balance Expenditures	(\$12,053,847)	(\$11,716,891)	(\$10,536,203)	\$1,180,688	-10 %
	ADD: Fund Balance, End of Year	\$17,036,570	\$17,146,107	\$16,117,856	\$1,028,251	-6 %
	Net Total to be Derived from Property Taxes	\$4,982,723	\$5,429,216	\$5,581,653	\$152,437	3 %
CALCULATION OF MILL LEVY						
	1. Amount to be derived from Taxes	\$4,982,723	\$5,429,216	\$5,581,653	\$152,437	3 %
	2. Total Amount of Property Tax Needed	\$4,982,723	\$5,429,216	\$5,581,653	\$152,437	3 %
	3. Assessed Valuation	\$671,048,700	\$723,895,530	\$744,220,440	\$20,324,910	3 %
	4. Mill Levy Required to Produce Needed Amount	7.500	7.500	7.500	0.000	0 %

ROAD AND BRIDGE
SUMMARY OF REVENUES

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
REVENUES						
Property Taxes						
11-00-4101	Real Property Taxes--Current	\$4,982,723	\$5,429,216	\$5,581,653	\$152,437	3 %
Total Property Taxes		\$4,982,723	\$5,429,216	\$5,581,653	\$152,437	3 %
Delinquent Taxes						
11-00-4117	Delinquent Property Taxes--All	\$11,249	\$6,000	\$10,000	\$4,000	67 %
Total Delinquent Taxes		\$11,249	\$6,000	\$10,000	\$4,000	67 %
Other Taxes						
11-00-4118	Tax Abatement	(\$2,170)	(\$10,000)	(\$10,000)	\$0	0 %
11-00-4121	Specific Ownership Taxes	\$377,967	\$320,000	\$320,000	\$0	0 %
11-00-4123	Property tax reimbursement	\$0	\$0	\$0	\$0	0 %
11-00-4124	S O Tax - Class A	\$56,779	\$55,000	\$55,000	\$0	0 %
Total Other Taxes		\$432,576	\$365,000	\$365,000	\$0	0 %
Intergovernmental Revenue(Fed)						
11-00-4206	Other Federal Grants	\$0	\$0	\$0	\$0	0 %
11-00-4212	Mineral Leasing Act	\$181,501	\$50,000	\$50,000	\$0	0 %
11-00-4214	Fed Impact Assistance	\$846	\$700	\$700	\$0	0 %
Total Intergovernmental Revenue(Fed)		\$182,347	\$50,700	\$50,700	\$0	0 %
Intergovernmental						
11-00-4319	Other State Grants	\$0	\$0	\$0	\$0	0 %
11-00-4321	Grant pass-through	\$0	\$0	\$0	\$0	0 %
11-00-4341	Highway User's Tax	\$3,147,563	\$3,200,000	\$3,606,653	\$406,653	13 %
11-00-4342	*SB21-260	\$0	\$0	\$0	\$0	0 %
11-00-4343	*SB19-262	\$0	\$0	\$0	\$0	0 %
11-00-4351	Additional Motor Vehicle Tax	\$70,228	\$75,000	\$75,000	\$0	0 %
11-00-4392	PILT (State)	\$79	\$75	\$100	\$25	33 %
Total Intergovernmental		\$3,217,870	\$3,275,075	\$3,681,753	\$406,678	12 %
Licenses and Permits						
11-00-4401	ROW Permits	\$24,642	\$25,000	\$25,000	\$0	0 %
11-00-4402	Overload Permits	\$25	\$100	\$100	\$0	0 %
11-00-4403	Impact Fees	\$0	\$0	\$0	\$0	0 %
11-00-4404	Emission Fees	\$577	\$600	\$600	\$0	0 %
Total Licenses and Permits		\$25,244	\$25,700	\$25,700	\$0	0 %
Charges for Services						
11-00-4621	Sale Of Materials & Supplies	\$21,595	\$20,000	\$20,000	\$0	0 %
11-00-4622	Bridge Dept Services	\$2,440	\$0	\$0	\$0	0 %
11-00-4624	Road Services	\$0	\$0	\$0	\$0	0 %
Total Charges for Services		\$24,035	\$20,000	\$20,000	\$0	0 %

ROAD AND BRIDGE
SUMMARY OF REVENUES

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Miscellaneous Revenue						
11-00-4601	Interest on Investments	\$271,150	\$335,000	\$300,000	(\$35,000)	-10 %
11-00-4623	Sale of Scrap Iron	\$0	\$0	\$0	\$0	0 %
11-00-4625	Sales Of Assets	\$0	\$0	\$0	\$0	0 %
11-00-4672	Reserve for Capital - Bridges	\$0	\$0	\$0	\$0	0 %
11-00-4673	Reserve for Capital - Roads	\$0	\$0	\$0	\$0	0 %
11-00-4699	Other Miscellaneous Revenues	\$219	\$0	\$0	\$0	0 %
Total Miscellaneous Revenue		\$271,369	\$335,000	\$300,000	(\$35,000)	-10 %
Transfers from Other Funds						
11-00-4901	Tran From General Fund	\$0	\$0	\$0	\$0	0 %
Total Transfers from Other Funds		\$0	\$0	\$0	\$0	0 %
Total Revenues:		\$9,147,412	\$9,506,691	\$10,034,806	\$528,115	6 %

ROAD AND BRIDGE

EXPENDITURES

Department 84 - Bridge Construction

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 84 - Bridge Construction						
11-84-5113	Salaries - Permanent	\$225,215	\$259,783	\$345,877	\$86,094	33 %
11-84-5114	Salaries - Temporary	\$0	\$0	\$0	\$0	0 %
11-84-5116	Salaries-On Call	\$0	\$0	\$0	\$0	0 %
11-84-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
11-84-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
11-84-5134	Salaries-Overtime	\$64	\$357	\$0	(\$357)	-100 %
11-84-5192	Contract Work	\$0	\$15,000	\$55,000	\$40,000	267 %
11-84-5212	Small Equipment	\$15,682	\$4,500	\$4,500	\$0	0 %
11-84-5225	Uniforms	\$0	\$0	\$0	\$0	0 %
11-84-5228	Welding Supplies	\$1,984	\$2,500	\$2,500	\$0	0 %
11-84-5229	Other Operating Supplies	\$4,338	\$7,000	\$7,000	\$0	0 %
11-84-5234	Painting Supplies	\$365	\$3,000	\$3,000	\$0	0 %
11-84-5249	Cost of Inventory Sold	\$21,038	\$8,000	\$15,000	\$7,000	87 %
11-84-5299	Capital Project Offset	(\$159,275)	\$0	\$0	\$0	0 %
11-84-5346	Trash	\$0	\$42	\$0	(\$42)	-100 %
11-84-5355	Architect, Engineer, Landscape	\$12,060	\$12,000	\$50,000	\$38,000	317 %
11-84-5358	Other Professional Services	\$0	\$0	\$5,000	\$5,000	>100 %
11-84-5369	Other Repair & Maintenance	\$1,849	\$5,500	\$10,000	\$4,500	82 %
11-84-5391	Uniform Rental	\$3,438	\$2,800	\$3,500	\$700	25 %
11-84-5416	Cement & Concrete Supplies	\$34,830	\$90,000	\$120,000	\$30,000	33 %
11-84-5421	Structural Steel & Iron	\$32,373	\$60,000	\$215,000	\$155,000	258 %
11-84-5423	Guard Rails & Posts	\$0	\$2,500	\$3,000	\$500	20 %
11-84-5424	Reinforcement Steel	\$23,803	\$80,000	\$80,000	\$0	0 %
11-84-5426	Metal Culverts	\$12,032	\$10,000	\$20,000	\$10,000	100 %
11-84-5427	Cement Culverts	\$10,435	\$26,000	\$75,000	\$49,000	188 %
11-84-5428	Plastic Culverts	\$4,484	\$10,000	\$15,000	\$5,000	50 %
11-84-5431	Lumber & Small Hardware	\$4,055	\$7,500	\$7,500	\$0	0 %
11-84-5452	Gravel & Sand	\$0	\$1,000	\$1,000	\$0	0 %
11-84-5471	Asphalt	\$0	\$60,000	\$80,000	\$20,000	33 %
11-84-5496	Signage	\$0	\$0	\$0	\$0	0 %
11-84-5533	Fleet - Mach. & Equip. Rental	\$100,600	\$157,931	\$169,000	\$11,069	7 %
11-84-5534	Other Equip & Mach Rental	\$92	\$7,000	\$7,000	\$0	0 %
11-84-5941	Capital Bridge Projects	\$173,975	\$0	\$0	\$0	0 %
11-84-5951	Infrastructure	\$0	\$0	\$0	\$0	0 %
Total Bridge Construction		\$523,438	\$832,413	\$1,293,877	\$461,464	55 %

ROAD AND BRIDGE

EXPENDITURES

Department 85 - Road Maintenance

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 85 - Road Maintenance						
11-85-5113	Salaries - Permanent	\$1,038,162	\$1,135,690	\$1,369,125	\$233,435	21 %
11-85-5114	Salaries - Temporary	\$0	\$0	\$0	\$0	0 %
11-85-5116	Salaries-On Call	\$0	\$72	\$0	(\$72)	-100 %
11-85-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
11-85-5122	Accrued PTO Payout	\$4,071	\$0	\$0	\$0	0 %
11-85-5134	Salaries-Overtime	\$9,295	\$147	\$0	(\$147)	-100 %
11-85-5192	Contract Work	\$6,850	\$150,000	\$200,000	\$50,000	33 %
11-85-5212	Small Items of Equipment	\$2,976	\$3,000	\$3,000	\$0	0 %
11-85-5227	Weed Control Supplies	\$0	\$500	\$500	\$0	0 %
11-85-5229	Other Operating Supplies	\$6,539	\$4,000	\$4,000	\$0	0 %
11-85-5299	Capital Project Offset	\$0	\$0	\$0	\$0	0 %
11-85-5346	Trash	\$0	\$0	\$0	\$0	0 %
11-85-5355	Weed Control Services	\$12,345	\$20,000	\$30,000	\$10,000	50 %
11-85-5452	Gravel, Sand, Rock	\$18,075	\$52,000	\$60,000	\$8,000	15 %
11-85-5453	Water	\$0	\$0	\$0	\$0	0 %
11-85-5496	Signs	\$21,772	\$26,000	\$35,000	\$9,000	35 %
11-85-5499	Other Material/Patching	\$0	\$0	\$1,500	\$1,500	>100 %
11-85-5533	Fleet - Mach. & Equip. Rental	\$1,466,769	\$2,084,125	\$2,100,000	\$15,875	1 %
11-85-5534	Other Mach. & Equip. Rental	\$0	\$0	\$60,000	\$60,000	>100 %
11-85-5941	Capital Road Projects	\$0	\$0	\$0	\$0	0 %
Total Road Maintenance		\$2,586,855	\$3,475,534	\$3,863,125	\$387,591	11 %

ROAD AND BRIDGE

EXPENDITURES

Department 86 - Asphalt Maintenance

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 86 - Asphalt Maintenance						
11-86-5113	Salaries-Permanent	\$98,025	\$31,980	\$232,363	\$200,383	627 %
11-86-5114	Salaries - Temporary	\$20,150	\$22,667	\$27,040	\$4,373	19 %
11-86-5116	Salaries-On Call	\$0	\$0	\$0	\$0	0 %
11-86-5118	Salary Reimbursement	\$0	(\$577)	\$0	\$577	-100 %
11-86-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
11-86-5134	Salaries-Overtime	\$3,847	\$0	\$0	\$0	0 %
11-86-5192	Contract Work	\$28,312	\$50,000	\$90,000	\$40,000	80 %
11-86-5193	Election Judges	\$0	\$0	\$0	\$0	0 %
11-86-5212	Small Equipment	\$0	\$0	\$1,000	\$1,000	>100 %
11-86-5225	Clothing and Uniforms	\$0	\$0	\$0	\$0	0 %
11-86-5229	Other Operating Supplies	\$2,345	\$5,000	\$5,000	\$0	0 %
11-86-5299	Capital Project Offset	(\$2,154)	\$0	\$0	\$0	0 %
11-86-5312	Freight	\$0	\$0	\$0	\$0	0 %
11-86-5355	Architect, Engineer, & Other	\$0	\$0	\$50,000	\$50,000	>100 %
11-86-5391	Uniform Rental	\$1,115	\$500	\$1,500	\$1,000	200 %
11-86-5454	Rock Chips	\$33,947	\$0	\$0	\$0	0 %
11-86-5471	Crack Seal Material	\$0	\$60,000	\$70,000	\$10,000	17 %
11-86-5473	Road Oil/Chipping	\$421,621	\$5,000	\$20,000	\$15,000	300 %
11-86-5499	Other Material/Patching	\$37,200	\$20,000	\$40,000	\$20,000	100 %
11-86-5533	Fleet-Mach. & Equip. Rental	\$115,576	\$87,108	\$122,000	\$34,892	40 %
11-86-5534	Other Equipment Rental	\$0	\$0	\$10,000	\$10,000	>100 %
11-86-5867	Contribution-BNRR	\$0	\$0	\$0	\$0	0 %
11-86-5868	Contribution-City of Brush	\$0	\$0	\$0	\$0	0 %
11-86-5872	Grant Pass Through	\$0	\$0	\$0	\$0	0 %
11-86-5941	Capital Asphalt Road Projects	\$1,332,319	\$1,700,000	\$1,606,000	(\$94,000)	-6 %
11-86-5951	Infrastructure	\$0	\$0	\$0	\$0	0 %
Total Asphalt Maintenance		\$2,092,303	\$1,981,678	\$2,274,903	\$293,225	15 %

ROAD AND BRIDGE

EXPENDITURES

Department 88 - Snow Removal

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 88 - Snow Removal						
11-88-5113	Salaries-Permanent	\$159,068	\$12,043	\$0	(\$12,043)	-100 %
11-88-5114	Salaries - Temporary	\$0	\$0	\$0	\$0	0 %
11-88-5116	Salaries - On Call	\$2,760	\$2,302	\$0	(\$2,302)	-100 %
11-88-5134	Salaries-Overtime	\$815	\$940	\$0	(\$940)	-100 %
11-88-5227	De-Icing Materials	\$137,665	\$26,000	\$125,000	\$99,000	381 %
11-88-5229	Other Operating Supplies	\$0	\$1,000	\$1,000	\$0	0 %
11-88-5533	Fleet - Mach. & Equip. Rental	\$197,421	\$26,996	\$95,000	\$68,004	252 %
Total Snow Removal		\$497,729	\$69,281	\$221,000	\$151,719	219 %

ROAD AND BRIDGE
EXPENDITURES
 Department 89 - Administration

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 89 - Administration						
11-89-5112	Salaries--Department Head	\$293,748	\$301,092	\$301,092	\$0	0 %
11-89-5113	Salaries - Permanent	\$60,164	\$69,742	\$77,214	\$7,472	11 %
11-89-5114	Salaries - Temporary	\$0	\$0	\$0	\$0	0 %
11-89-5116	Salaries - On-Call	\$16,494	\$11,000	\$12,000	\$1,000	9 %
11-89-5117	Salary Adjustments	\$0	\$0	\$394,020	\$394,020	>100 %
11-89-5118	Salary Reimbursement	(\$48,530)	(\$50,227)	(\$50,293)	(\$66)	0 %
11-89-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
11-89-5122	Accrued PTO Payout	\$2,882	\$0	\$10,000	\$10,000	>100 %
11-89-5131	Accrued PTO	\$0	\$0	\$10,000	\$10,000	>100 %
11-89-5132	*Accrued Sick Leave	\$0	\$0	\$0	\$0	0 %
11-89-5134	Salaries-Overtime	\$10,547	\$15,000	\$15,000	\$0	0 %
11-89-5141	Unemployment Insurance	\$0	\$0	\$0	\$0	0 %
11-89-5142	Work Comp Insurance	\$94,449	\$120,567	\$105,276	(\$15,291)	-13 %
11-89-5143	Health Insurance	\$396,222	\$437,224	\$596,214	\$158,990	36 %
11-89-5144	F.I.C.A. Taxes	\$147,513	\$139,785	\$179,982	\$40,197	29 %
11-89-5146	Retirement Option	\$0	\$0	\$0	\$0	0 %
11-89-5147	Retirement Contribution	\$75,037	\$72,710	\$94,109	\$21,399	29 %
11-89-5148	Retirement Forfeiture	\$0	\$0	\$0	\$0	0 %
11-89-5212	Small Items Of Equipment	\$1,244	\$3,000	\$3,000	\$0	0 %
11-89-5214	Other Office Supplies & Mat	\$4,312	\$1,500	\$1,500	\$0	0 %
11-89-5229	Other Operating Supplies	\$3,923	\$4,000	\$4,000	\$0	0 %
11-89-5311	Telephone	\$6,580	\$6,600	\$7,000	\$400	6 %
11-89-5313	Postage	\$1	\$100	\$100	\$0	0 %
11-89-5338	Other Publicity, Subs, & Dues	\$989	\$750	\$750	\$0	0 %
11-89-5341	Electric	\$1,450	\$2,000	\$2,000	\$0	0 %
11-89-5344	Gas	\$7,250	\$5,000	\$8,000	\$3,000	60 %
11-89-5345	Roadside Trash	\$0	\$0	\$0	\$0	0 %
11-89-5346	Trash	\$4,588	\$3,000	\$3,000	\$0	0 %
11-89-5351	Employee Testing	\$3,689	\$4,000	\$4,000	\$0	0 %
11-89-5352	Attorney Fees	\$405	\$6,000	\$5,500	(\$500)	-8 %
11-89-5356	Accounting Services	\$39,591	\$41,800	\$42,000	\$200	0 %
11-89-5358	Other Professional Services	\$750	\$0	\$250	\$250	>100 %
11-89-5361	HR Services	\$8,870	\$9,800	\$14,000	\$4,200	43 %
11-89-5368	Maintenance Contracts	\$25,425	\$35,000	\$35,000	\$0	0 %
11-89-5369	Other Repair & Maint Services	\$0	\$0	\$750	\$750	>100 %
11-89-5372	Mileage	\$0	\$0	\$0	\$0	0 %
11-89-5373	Rooms And Lodging	\$1,141	\$1,500	\$1,500	\$0	0 %
11-89-5377	Meals	\$194	\$0	\$250	\$250	>100 %
11-89-5381	Tuitions	\$1,306	\$1,500	\$2,000	\$500	33 %
11-89-5512	Liability Insurance Premium	\$23,948	\$32,026	\$37,000	\$4,974	16 %
11-89-5515	Insurance Deductible	\$0	\$0	\$0	\$0	0 %
11-89-5533	Fleet - Mach. & Equip. Rental	\$32,211	\$34,000	\$35,000	\$1,000	3 %
11-89-5534	Info Systems Services	\$420	\$500	\$500	\$0	0 %
11-89-5551	Operating Lease	\$0	\$0	\$0	\$0	0 %

ROAD AND BRIDGE
 EXPENDITURES
 Department 89 - Administration

Morgan County
 Fort Morgan, Colorado

Ledger Account	Description	2023	2024	2025	Inc/Decr	%
		Actual	Projected	Approved		
11-89-5594	Fees and Permits	\$1,950	\$2,400	\$3,000	\$600	25 %
11-89-5763	Transfer to Central Services	\$0	\$447,582	\$0	(\$447,582)	-100 %
11-89-5861	Fines and Penalties	\$143	\$250	\$800	\$550	219 %
11-89-5863	Reserve For Bridge Projects	\$0	\$50,000	\$50,000	\$0	0 %
11-89-5864	Reserve for Road Infrastructur	\$0	\$50,000	\$50,000	\$0	0 %
11-89-5865	Tax Abatement Expense	\$0	\$0	\$0	\$0	0 %
11-89-5869	Miscellaneous	\$0	\$0	\$0	\$0	0 %
11-89-5891	Treasurers Fees	\$104,681	\$106,000	\$125,000	\$19,000	18 %
11-89-5911	Land Purchase	\$0	\$0	\$150,000	\$150,000	>100 %
11-89-5941	General Purpose, Mach & Equip	\$0	\$0	\$20,000	\$20,000	>100 %
11-89-5947	Office Machinery And Equipment	\$0	\$14,000	\$0	(\$14,000)	-100 %
Total Administration		\$1,323,587	\$1,979,201	\$2,350,514	\$371,313	19 %

ROAD AND BRIDGE

EXPENDITURES

Department 91 - Intergovernmental Cooperation

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 91 - Intergovernmental Cooperation						
11-91-5771	Ft Morgan	\$594,410	\$710,184	\$719,304	\$9,120	1 %
11-91-5772	Brush	\$214,544	\$236,404	\$230,281	(\$6,123)	-3 %
11-91-5773	Wiggins	\$59,877	\$81,858	\$83,456	\$1,598	2 %
11-91-5774	Log Lane	\$16,800	\$22,724	\$19,581	(\$3,143)	-14 %
11-91-5775	Hillrose	\$6,173	\$7,875	\$7,016	(\$859)	-11 %
Total Intergovernmental Cooperation		\$891,804	\$1,059,046	\$1,059,638	\$592	0 %

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
	Total Expenditures:	\$7,915,716	\$9,397,154	\$11,063,057	\$1,665,903	18 %



SOCIAL SERVICES FUND
CALCULATION OF MILL LEVY

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
EXPENDITURES						
	County Administration	\$1,179,495	\$1,836,621	\$2,287,205	\$450,584	25 %
	Program Administration	\$1,858,251	\$1,945,550	\$1,999,006	\$53,456	3 %
	Colorado Works Program	\$716,551	\$720,748	\$744,488	\$23,740	3 %
	Child Welfare Program	\$2,075,178	\$2,109,591	\$2,355,373	\$245,782	12 %
	Child Care Program	\$169,729	\$184,767	\$183,909	(\$858)	0 %
	Social Services Programs	\$35,792	\$29,714	\$42,650	\$12,936	44 %
	Total Expenditures	\$6,034,996	\$6,826,991	\$7,612,631	\$785,640	12 %
Less: Revenues Other Than Property Taxes:						
REVENUES						
	Delinquent Taxes	\$252	\$140	\$140	\$0	0 %
	Other Taxes	\$0	\$0	\$0	\$0	0 %
	Intergovernmental	\$4,686,155	\$4,973,536	\$5,204,400	\$230,864	5 %
	Miscellaneous Revenue	\$33,512	\$37,675	\$33,000	(\$4,675)	-12 %
	Transfers from Other Funds	\$0	\$0	\$0	\$0	0 %
	Total Revenues	\$4,719,919	\$5,011,351	\$5,237,540	\$226,189	5 %
	Fund Balance, Beginning of Year	\$1,782,870	\$1,796,519	\$1,428,670	\$367,849	-20 %
	Total Available Revenues Other Than Property Tax	\$6,502,789	\$6,807,870	\$6,666,210	\$141,660	-2 %
	Additional Revenues Required to Balance Expenditures	(\$467,793)	\$19,121	\$946,421	\$927,300	4,850 %
	ADD: Fund Balance, End of Year	\$1,796,519	\$1,428,670	\$542,020	\$886,650	-62 %
	Net Total to be Derived from Property Taxes	\$1,328,726	\$1,447,791	\$1,488,441	\$40,650	3 %
CALCULATION OF MILL LEVY						
	1. Amount to be derived from Taxes	\$1,328,726	\$1,447,791	\$1,488,441	\$40,650	3 %
	2. Total Amount of Property Tax Needed	\$1,328,726	\$1,447,791	\$1,488,441	\$40,650	3 %
	3. Assessed Valuation	\$671,048,700	\$723,895,530	\$744,220,440	\$20,324,910	3 %
	4. Mill Levy Required to Produce Needed Amount	2.000	2.000	2.000	0.000	0 %

SOCIAL SERVICES FUND
SUMMARY OF REVENUES

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
REVENUES						
Property Taxes						
10-00-4101	Property Taxes	\$1,328,726	\$1,447,791	\$1,488,441	\$40,650	3 %
Total Property Taxes		\$1,328,726	\$1,447,791	\$1,488,441	\$40,650	3 %
Delinquent Taxes						
10-00-4117	Delinquent Property Taxes	\$831	\$700	\$700	\$0	0 %
10-00-4118	Tax Abatement	(\$579)	(\$560)	(\$560)	\$0	0 %
Total Delinquent Taxes		\$252	\$140	\$140	\$0	0 %
Other Taxes						
10-00-4123	Property tax reimbursement	\$0	\$0	\$0	\$0	0 %
Total Other Taxes		\$0	\$0	\$0	\$0	0 %
Intergovernmental						
10-00-4319-027	Adult Protection Services	\$174,709	\$188,951	\$178,231	(\$10,720)	-6 %
10-00-4319-030	Chafee	\$4,327	\$101,213	\$160,650	\$59,437	59 %
10-00-4319-041	Core Services	\$471,489	\$493,592	\$498,297	\$4,705	1 %
10-00-4319-045	Leap Admin	\$26,875	\$30,516	\$4,000	(\$26,516)	-87 %
10-00-4319-052	Child Support	\$517,201	\$464,305	\$561,096	\$96,791	21 %
10-00-4319-053	CS contract	\$42,630	\$60,000	\$60,000	\$0	0 %
10-00-4319-058	Works Admin	\$538,811	\$621,729	\$610,781	(\$10,948)	-2 %
10-00-4319-060	Employment First Admin	\$59,416	\$42,456	\$58,444	\$15,988	38 %
10-00-4319-065	SNAP Admin	\$0	\$0	\$0	\$0	0 %
10-00-4319-086	Leap Grant	\$0	\$0	\$0	\$0	0 %
10-00-4319-088	Caseworker Visitation Grant	\$0	\$0	\$0	\$0	0 %
10-00-4319-089	SSI Disability Navigator	\$15,542	\$24,391	\$0	(\$24,391)	-100 %
10-00-4319-090	FS Fraud Admin	\$0	\$0	\$0	\$0	0 %
10-00-4319-099	Employment 1st WorkFare	\$422	\$1,266	\$0	(\$1,266)	-100 %
10-00-4319-100	Reg Admin	\$933,022	\$955,587	\$988,333	\$32,746	3 %
10-00-4319-106	Child Care	\$89,408	\$104,792	\$92,808	(\$11,984)	-11 %
10-00-4319-109	Child Welfare	\$1,601,742	\$1,626,103	\$1,777,524	\$151,421	9 %
10-00-4319-201	OAP Admin	\$18,353	\$10,248	\$15,000	\$4,752	46 %
10-00-4319-204	HB 1451 Care Management	\$65,122	\$57,821	\$75,236	\$17,415	30 %
10-00-4319-206	Family Voice Grant	\$5,525	\$0	\$9,000	\$9,000	>100 %
10-00-4319-207	HCPF Physical Security Grant	\$0	\$67,977	\$0	(\$67,977)	-100 %
10-00-4319-301	IV-E Parental Fees	\$1,907	\$800	\$1,000	\$200	25 %
10-00-4319-406	Medicaid Incentives	\$58,006	\$82,055	\$75,000	(\$7,055)	-9 %
10-00-4319-500	C/S Incentive	\$31,011	\$20,370	\$20,000	(\$370)	-2 %
10-00-4319-600	FS Incentives	\$27,747	\$17,364	\$17,000	(\$364)	-2 %
10-00-4319-700	Federal Stimulus Payments	\$0	\$0	\$0	\$0	0 %
10-00-4319-800	Assist Pmts Fraud Incentives	\$2,890	\$2,000	\$2,000	\$0	0 %
10-00-4319-900	County Tax Base Relief	\$0	\$0	\$0	\$0	0 %

SOCIAL SERVICES FUND
SUMMARY OF REVENUES

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Total Intergovernmental		\$4,686,155	\$4,973,536	\$5,204,400	\$230,864	5 %
Miscellaneous Revenue						
10-00-4392	PILT payment	\$21	\$19	\$0	(\$19)	-95 %
10-00-4605	Misc. Donations	\$0	\$0	\$0	\$0	0 %
10-00-4611	Rents - building	\$0	\$0	\$0	\$0	0 %
10-00-4625	Sale of Assets	\$0	\$0	\$0	\$0	0 %
10-00-4686-058	Works Participation Refund	\$0	\$0	\$0	\$0	0 %
10-00-4686-101	TANF/Ret. Of County Share	\$527	\$156	\$500	\$344	219 %
10-00-4686-102	Child Support/Ret. Cty Share	\$30,016	\$35,000	\$30,000	(\$5,000)	-14 %
10-00-4699	Miscellaneous Revenues	\$2,949	\$2,500	\$2,500	\$0	0 %
Total Miscellaneous Revenue		\$33,512	\$37,675	\$33,000	(\$4,675)	-12 %
Transfers from Other Funds						
10-00-4901	Transfer from General Fund	\$0	\$0	\$0	\$0	0 %
Total Transfers from Other Funds		\$0	\$0	\$0	\$0	0 %
Total Revenues:		\$6,048,645	\$6,459,142	\$6,725,981	\$266,839	4 %

SOCIAL SERVICES FUND
SUMMARY OF EXPENDITURES
ALL DEPARTMENTS

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
EXPENDITURES						
County Administration						
	Administration	\$1,112,287	\$1,695,308	\$2,202,969	\$507,661	30 %
	Human Services Grants	\$67,208	\$141,313	\$84,236	(\$57,077)	-40 %
	Total County Administration	\$1,179,495	\$1,836,621	\$2,287,205	\$450,584	25 %
Program Administration						
	Adult Protection Services	\$316,760	\$327,219	\$307,602	(\$19,617)	-6 %
	Core Services	\$522,819	\$524,237	\$535,500	\$11,263	2 %
	Chafee	\$96,107	\$136,364	\$151,545	\$15,181	11 %
	LEAP	\$28,278	\$14,391	\$4,619	(\$9,772)	-68 %
	Child Support	\$796,540	\$841,311	\$874,788	\$33,477	4 %
	EMP 1st	\$95,789	\$101,028	\$123,952	\$22,924	23 %
	FC PAR FEE	\$1,958	\$1,000	\$1,000	\$0	0 %
	Total Program Administration	\$1,858,251	\$1,945,550	\$1,999,006	\$53,456	3 %
Colorado Works Program						
	JOBS/WORKS/TANF	\$716,551	\$720,748	\$744,488	\$23,740	3 %
	Total Colorado Works Program	\$716,551	\$720,748	\$744,488	\$23,740	3 %
Child Welfare Program						
	Child Welfare	\$2,075,178	\$2,109,591	\$2,355,373	\$245,782	12 %
	Total Child Welfare Program	\$2,075,178	\$2,109,591	\$2,355,373	\$245,782	12 %
Child Care Program						
	Childcare	\$169,729	\$184,767	\$183,909	(\$858)	0 %
	Total Child Care Program	\$169,729	\$184,767	\$183,909	(\$858)	0 %
Social Services Programs						
	AND	\$17,211	\$9,000	\$9,000	\$0	0 %
	OAP	\$18,581	\$18,164	\$16,500	(\$1,664)	-9 %
	GA/County Only	\$0	\$2,550	\$17,150	\$14,600	573 %
	Total Social Services Programs	\$35,792	\$29,714	\$42,650	\$12,936	44 %
	Total Expenditures:	\$6,034,996	\$6,826,991	\$7,612,631	\$785,640	12 %

SOCIAL SERVICES FUND

SUMMARY OF EXPENDITURES
ALL DEPARTMENTS

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
	FundTotal:	(\$6,034,996)	(\$6,826,991)	\$7,612,631)	\$785,640	12 %

SOCIAL SERVICES FUND

EXPENDITURES

Department 10 - Administration

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 10 - Administration						
10-10-5113	ADMIN Salaries - Permanent	\$1,177,785	\$1,171,398	\$1,237,160	\$65,762	6 %
10-10-5114	ADMIN Salaries-Part-Time	\$0	\$15,821	\$21,840	\$6,019	38 %
10-10-5116	Salaries - On Call	\$0	\$0	\$0	\$0	0 %
10-10-5117	Salary Adjustments	\$0	\$0	\$609,006	\$609,006	>100 %
10-10-5118	ADMIN Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
10-10-5119	ADMIN Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
10-10-5122	Accrued PTO Pay Out	\$28,344	\$15,237	\$25,000	\$9,763	64 %
10-10-5131	ADMIN Accrued PTO	\$0	\$0	\$0	\$0	0 %
10-10-5134	ADMIN Salaries-Overtime	\$10,288	\$8,945	\$10,000	\$1,055	12 %
10-10-5141	ADMIN Unemployment Insurance	\$6,633	\$2,000	\$2,000	\$0	0 %
10-10-5142	ADMIN Workmans Comp	\$2,217	\$1,643	\$2,000	\$357	22 %
10-10-5143	ADMIN Health Insurance	\$271,465	\$282,635	\$334,723	\$52,088	18 %
10-10-5144	ADMIN FICA Taxes	\$91,921	\$84,735	\$95,830	\$11,095	13 %
10-10-5146	Retirement Option	\$0	\$0	\$72,000	\$72,000	>100 %
10-10-5147	ADMIN Retirement	\$47,494	\$44,336	\$49,563	\$5,227	12 %
10-10-5148	ADMIN Retire Forfeit	\$0	\$0	\$0	\$0	0 %
10-10-5212	Small Equipment	\$0	\$0	\$0	\$0	0 %
10-10-5214	ADMIN Office Supplies	\$18,565	\$12,323	\$10,000	(\$2,323)	-19 %
10-10-5311	ADMIN Telephone	\$4,764	\$4,184	\$5,000	\$816	19 %
10-10-5313	ADMIN Postage	\$4,255	\$2,618	\$3,500	\$882	34 %
10-10-5333	ADMIN Books & Subs	\$70	\$105	\$200	\$95	90 %
10-10-5334	Subscription CUBS	\$0	\$0	\$4,080	\$4,080	>100 %
10-10-5335	ADMIN Dues & Memberships	\$6,133	\$10,908	\$10,000	(\$908)	-8 %
10-10-5337	Subscription HS Connect	\$8,920	\$7,655	\$9,352	\$1,697	22 %
10-10-5338	ADMIN Adv & Publicity	\$0	\$0	\$0	\$0	0 %
10-10-5341	ADMIN Utilities	\$7,350	\$6,477	\$6,500	\$23	0 %
10-10-5352	ADMIN Legal Services	\$4,324	\$6,237	\$6,500	\$263	4 %
10-10-5353	ADMIN Janitor	\$9,210	\$13,236	\$12,033	(\$1,203)	-9 %
10-10-5354	ADMIN County Audit	\$0	\$0	\$0	\$0	0 %
10-10-5356	ADMIN Accounting Fees	\$45,997	\$43,853	\$40,000	(\$3,853)	-9 %
10-10-5358	ADMIN Court Fees	\$0	\$0	\$0	\$0	0 %
10-10-5359	ADMIN Work Number Services	\$19,992	\$17,252	\$10,000	(\$7,252)	-42 %
10-10-5361	ADMIN HR Services	\$14,916	\$10,070	\$15,000	\$4,930	49 %
10-10-5368	ADMIN Equipment Maintenance	\$3,814	\$3,027	\$5,000	\$1,973	65 %
10-10-5372	ADMIN Mileage	\$61	\$0	\$800	\$800	>100 %
10-10-5373	ADMIN Rooms & Lodging	\$391	\$146	\$1,500	\$1,354	921 %
10-10-5377	ADMIN Meals	\$74	\$0	\$250	\$250	>100 %
10-10-5378	ADMIN Other Travel	\$0	\$0	\$100	\$100	>100 %
10-10-5379	ADMIN Meeting Expense	\$7,042	\$3,300	\$3,300	\$0	0 %
10-10-5381	ADMIN Tuition/Training Fees	\$880	\$0	\$2,000	\$2,000	>100 %
10-10-5399	ADMIN Other Purchased Service	\$0	\$0	\$300	\$300	>100 %
10-10-5521	ADMIN Ins & Bonding	\$14,374	\$17,046	\$20,000	\$2,954	17 %
10-10-5531	ADMIN Rent	\$19,133	\$19,133	\$19,132	(\$1)	0 %
10-10-5532	VA Rent Reimbursement	(\$2,200)	(\$2,400)	(\$2,400)	\$0	0 %

SOCIAL SERVICES FUND

EXPENDITURES

Department 10 - Administration

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023	2024	2025	Inc/Decr	%
		Actual	Projected	Approved		
10-10-5533	ADMIN Fleet Equip Rental	\$3,876	\$4,598	\$5,200	\$602	13 %
10-10-5601	AND Client Med Exam	\$0	\$0	\$0	\$0	0 %
10-10-5751	Transfer to General Fund	\$0	\$625,000	\$250,000	(\$375,000)	-60 %
10-10-5863	ADMIN Other - Non-Reimb	\$5,719	\$3,347	\$3,000	(\$347)	-10 %
10-10-5865	Tax Abatement Expense	\$0	\$0	\$0	\$0	0 %
10-10-5869	ADMIN Refund of Expenditures	\$370	\$0	(\$1,500)	(\$1,500)	>100 %
10-10-5871	Admin HS Connect Grant	\$0	\$0	\$0	\$0	0 %
10-10-5947	ADMIN Office Furn/Equip	\$0	\$0	\$0	\$0	0 %
10-10-5999	ADMIN RMS Adjustments	(\$721,888)	(\$739,557)	(\$695,000)	\$44,557	-6 %
Total Administration		\$1,112,287	\$1,695,308	\$2,202,969	\$507,661	30 %

SOCIAL SERVICES FUND

EXPENDITURES

Department 19 - Child Welfare

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	. Inc/Decr	%
Department 19 - Child Welfare						
10-19-5113	CW Salaries - Perm	\$874,872	\$978,396	\$1,005,389	\$26,993	3 %
10-19-5114	CW Salaries - Part time	\$0	\$0	\$0	\$0	0 %
10-19-5116	Salaries - On Call	\$34,851	\$30,912	\$30,000	(\$912)	-3 %
10-19-5117	CW Salary Adjustments	\$0	\$0	\$0	\$0	0 %
10-19-5118	CW Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
10-19-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
10-19-5134	CW Salaries-Overtime	\$1,362	\$80	\$1,000	\$920	1,136 %
10-19-5141	CW Unemployment	\$0	\$0	\$0	\$0	0 %
10-19-5142	CW Workmans Comp	\$13,029	\$10,296	\$11,000	\$704	7 %
10-19-5143	CW Health Insurance	\$192,433	\$183,537	\$284,609	\$101,072	55 %
10-19-5144	CW FICA Taxes	\$68,351	\$59,493	\$76,410	\$16,917	28 %
10-19-5147	CW Retirement	\$35,406	\$30,713	\$40,216	\$9,503	31 %
10-19-5148	CW Retirement Forfeiture	\$0	\$0	\$0	\$0	0 %
10-19-5212	Small Equipment	\$0	\$0	\$0	\$0	0 %
10-19-5227	Hotline Expense	\$0	\$0	\$0	\$0	0 %
10-19-5229	CW Operating Supp	\$10,557	\$5,810	\$6,000	\$190	3 %
10-19-5311	CW Telephone	\$8,630	\$7,584	\$8,000	\$416	5 %
10-19-5313	CW Postage	\$1,456	\$560	\$1,000	\$440	78 %
10-19-5331	CW Legal Publications	\$345	\$0	\$350	\$350	>100 %
10-19-5333	CW Books/Subs	\$0	\$0	\$300	\$300	>100 %
10-19-5338	CW Advertising	\$0	\$0	\$0	\$0	0 %
10-19-5341	CW Utilities	\$16,904	\$12,852	\$15,000	\$2,148	17 %
10-19-5352	CW Attorney Contract	\$80,774	\$74,292	\$100,000	\$25,708	35 %
10-19-5353	CW Janitor	\$11,210	\$16,575	\$15,709	(\$866)	-5 %
10-19-5355	CW Consultant's Fees	\$8,036	\$4,019	\$6,800	\$2,781	69 %
10-19-5356	CW Accounting Fees	\$0	\$0	\$0	\$0	0 %
10-19-5358	CW Court Fees	\$88	\$15	\$1,000	\$985	6,156 %
10-19-5359	CW Work Number Services	\$264	\$96	\$500	\$404	416 %
10-19-5368	CW Equip Maint	\$1,340	\$1,265	\$1,600	\$335	26 %
10-19-5372	CW Mileage	\$633	\$167	\$500	\$333	198 %
10-19-5373	CW Lodging	\$725	\$0	\$1,000	\$1,000	>100 %
10-19-5377	CW Meals	\$0	\$0	\$500	\$500	>100 %
10-19-5378	CW Other Travel	\$485	\$399	\$500	\$101	25 %
10-19-5379	CW Meeting Expense	\$367	\$0	\$100	\$100	>100 %
10-19-5381	CW Reg Fees	\$325	\$353	\$850	\$497	140 %
10-19-5399	CW Other Purchased Services	\$0	\$0	\$400	\$400	>100 %
10-19-5521	CW Insurance and Bonds	\$19,515	\$23,130	\$24,000	\$870	4 %
10-19-5531	CW Rent	\$24,977	\$24,978	\$29,140	\$4,162	17 %
10-19-5533	CW Fleet Equip Rental	\$23,714	\$14,533	\$20,000	\$5,467	38 %
10-19-5601	CW Client Benefits Kinship	\$4,981	\$12,519	\$12,500	(\$19)	0 %
10-19-5602	CW Out of Home Placements	\$91,703	\$62,079	\$100,000	\$37,921	61 %
10-19-5603	CW C/O Sub Adoptions	\$43,333	\$43,566	\$45,000	\$1,434	3 %
10-19-5604	CW Welfare Spec Circum Care	\$677	(\$3,965)	\$2,500	\$6,465	-163 %
10-19-5605	CW PRTF	(\$22,950)	\$0	\$0	\$0	0 %

SOCIAL SERVICES FUND

EXPENDITURES

Department 19 - Child Welfare

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
10-19-5607	CW CHRP	\$0	\$0	\$0	\$0	0 %
10-19-5608	CW Community Prevention	\$0	\$0	\$0	\$0	0 %
10-19-5609	CW Case Services	\$5,249	\$1,665	\$3,000	\$1,335	80 %
10-19-5610	PRTF 90/10	\$0	\$0	\$0	\$0	0 %
10-19-5611	CW Client Transportation	\$3,623	\$750	\$2,000	\$1,250	166 %
10-19-5613	CW FC Services	\$16,891	\$9,183	\$10,000	\$817	9 %
10-19-5861	CW Assist Contract	\$0	\$0	\$0	\$0	0 %
10-19-5867	CW Home Studies	\$0	\$0	\$0	\$0	0 %
10-19-5869	CW Refunds	\$769	(\$1,650)	(\$1,500)	\$150	-9 %
10-19-5947	CW Capital Outlay	\$0	\$0	\$0	\$0	0 %
10-19-5999	CW ADM RMS Adj	\$500,253	\$505,389	\$500,000	(\$5,389)	-1 %
Total Child Welfare		\$2,075,178	\$2,109,591	\$2,355,373	\$245,782	12 %

SOCIAL SERVICES FUND

EXPENDITURES

Department 27 - Adult Protection Services

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 27 - Adult Protection Services						
10-27-5113	Salaries - Permanent	\$184,364	\$189,058	\$160,375	(\$28,683)	-15 %
10-27-5114	Salaries - Part time	\$0	\$0	\$0	\$0	0 %
10-27-5117	APS Salary Adjustments	\$0	\$0	\$0	\$0	0 %
10-27-5119	Bonus Pay	\$0	\$0	\$0	\$0	0 %
10-27-5134	APS Salaries-Overtime	\$220	\$69	\$100	\$31	44 %
10-27-5142	APS Workmans Compensation	\$3,213	\$3,298	\$3,500	\$202	6 %
10-27-5143	APS Health Insurance	\$36,592	\$34,878	\$49,870	\$14,992	43 %
10-27-5144	APS FICA Taxes	\$13,902	\$12,440	\$14,835	\$2,395	19 %
10-27-5147	APS Retirement	\$7,363	\$6,659	\$7,808	\$1,149	17 %
10-27-5212	Small Equipment	\$0	\$0	\$0	\$0	0 %
10-27-5229	APS Operating Supplies	\$821	\$725	\$750	\$25	3 %
10-27-5311	APS Telephone	\$324	\$284	\$350	\$66	23 %
10-27-5313	APS Postage	\$355	\$240	\$300	\$60	25 %
10-27-5333	Books and Subs	\$0	\$15	\$25	\$10	63 %
10-27-5335	Dues	\$0	\$0	\$0	\$0	0 %
10-27-5341	APS Utilities	\$7,750	\$4,790	\$5,000	\$210	4 %
10-27-5352	APS Attorney Contract	\$3,216	\$3,078	\$4,000	\$922	30 %
10-27-5353	APS Janitor Services	\$617	\$914	\$867	(\$47)	-5 %
10-27-5358	Service of Process	\$0	\$0	\$200	\$200	>100 %
10-27-5368	Equip Maint	\$29	\$27	\$50	\$23	82 %
10-27-5372	APS Mileage	\$0	\$250	\$250	\$0	0 %
10-27-5373	Rooms & Lodging	\$0	\$500	\$500	\$0	0 %
10-27-5377	Meals	\$0	\$300	\$300	\$0	0 %
10-27-5379	Meeting Expense	\$172	\$228	\$300	\$72	31 %
10-27-5381	Training	\$0	\$0	\$100	\$100	>100 %
10-27-5399	Other Services	\$0	\$0	\$0	\$0	0 %
10-27-5521	APS Insurance and Bonds	\$0	\$0	\$3,000	\$3,000	>100 %
10-27-5531	APS Rent	\$1,378	\$1,379	\$1,600	\$221	16 %
10-27-5533	APS Fleet Equip Rental	\$3,638	\$3,573	\$4,000	\$427	12 %
10-27-5601	APS Client Expense	\$3,317	\$4,979	\$4,772	(\$207)	-4 %
10-27-5602	APS Client Services EJA	(\$428)	\$5,000	\$0	(\$5,000)	-100 %
10-27-5868	APS Refund of Expenditures		(\$500)	(\$250)	\$250	-50 %
10-27-5947	Office Machinery	\$0	\$0	\$0	\$0	0 %
10-27-5999	APS RMS Adjustment	\$49,917	\$55,035	\$45,000	(\$10,035)	-18 %
Total Adult Protection Services		\$316,760	\$327,219	\$307,602	(\$19,617)	-6 %

SOCIAL SERVICES FUND

EXPENDITURES

Department 40 - Core Services

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 40 - Core Services						
10-40-5113	CORE SVCS Salaries - Permane	\$354,149	\$364,527	\$348,448	(\$16,079)	-4 %
10-40-5114	CORE SVCS Part time salary	\$0	\$0	\$0	\$0	0 %
10-40-5116	Salaries - On Call	\$0	\$570	\$0	(\$570)	-100 %
10-40-5117	CORE SVCS Salary Adjustments	\$0	\$0	\$0	\$0	0 %
10-40-5118	CORE Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
10-40-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
10-40-5134	CORE SVCS Salaries-Overtime	\$279	\$30	\$100	\$70	226 %
10-40-5142	CORE SVCS Workmans Comp	\$6,426	\$6,639	\$6,500	(\$139)	-2 %
10-40-5143	CORE SVCS Health Insurance	\$79,123	\$75,317	\$93,430	\$18,113	24 %
10-40-5144	CORE SVCS FICA Taxes	\$25,523	\$22,313	\$26,482	\$4,169	19 %
10-40-5147	CORE SVCS Retirement	\$13,857	\$11,834	\$13,938	\$2,104	18 %
10-40-5192	CORE SVCS Contracts	\$0	\$0	\$0	\$0	0 %
10-40-5212	CORE Small Equipment	\$0	\$0	\$0	\$0	0 %
10-40-5214	CORE SVCS Office Supplies	\$5,181	\$2,984	\$2,500	(\$484)	-16 %
10-40-5311	CORE SVCS Telephone	\$2,119	\$1,830	\$2,000	\$170	9 %
10-40-5313	CORE SVCS Postage	\$198	\$71	\$150	\$79	110 %
10-40-5341	CORE SVCS Utilities	\$6,742	\$5,126	\$5,000	(\$126)	-2 %
10-40-5353	CORE SVCS Janitor	\$4,458	\$6,600	\$6,265	(\$335)	-5 %
10-40-5356	CORE SVCS Accounting Fees	\$0	\$0	\$0	\$0	0 %
10-40-5358	CORE SVCS Court Fees	\$0	\$0	\$150	\$150	>100 %
10-40-5368	CORE SVCS Equip Maint	\$0	\$0	\$500	\$500	>100 %
10-40-5372	CORE SVCS Mileage	\$0	\$0	\$500	\$500	>100 %
10-40-5373	CORE SVCS Lodging	\$0	\$0	\$1,000	\$1,000	>100 %
10-40-5377	CORE SVCS Meals	\$0	\$0	\$200	\$200	>100 %
10-40-5378	CORE SVCS Other Travel	\$0	\$0	\$100	\$100	>100 %
10-40-5379	CORE Meeting Expense	\$0	\$0	\$100	\$100	>100 %
10-40-5381	CORE SVCS Training	\$0	\$0	\$150	\$150	>100 %
10-40-5521	CORE SVCS Insurance	\$8,221	\$9,749	\$10,000	\$251	3 %
10-40-5531	CORE SVCS Rents	\$9,961	\$9,962	\$9,962	\$0	0 %
10-40-5533	CORE SVCS Fleet Equip Rental	\$6,050	\$6,044	\$6,800	\$756	13 %
10-40-5601	CORE SVCS Special Assist	\$275	\$641	\$1,000	\$359	56 %
10-40-5611	CORE Client Transportation	\$138	\$0	\$225	\$225	>100 %
10-40-5861	CORE Centennial Mental Health	\$0	\$0	\$0	\$0	0 %
10-40-5863	Core Non Reimbursable	\$120	\$0	\$0	\$0	0 %
10-40-5868	CORE Refund of Expenditures	\$0	\$0	\$0	\$0	0 %
10-40-5869	CORE SVCS SEA Refunds	\$0	\$0	\$0	\$0	0 %
10-40-5947	CORE SVCS equipment	\$0	\$0	\$0	\$0	0 %
Total Core Services		\$522,819	\$524,237	\$535,500	\$11,263	2 %

SOCIAL SERVICES FUND

EXPENDITURES

Department 44 - Chafee

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 44 - Chafee						
10-44-5113	CHAFEE Salaries - Permanent	\$51,234	\$51,228	\$55,428	\$4,200	8 %
10-44-5114	CHAFEE Salaries - Part time	\$0	\$0	\$0	\$0	0 %
10-44-5117	CHAFEE Accrued Sick Payout	\$0	\$0	\$0	\$0	0 %
10-44-5134	CHAFEE Salaries - Overtime	\$366	\$327	\$350	\$23	7 %
10-44-5142	CHAFEE Workmans Comp	\$1,403	\$922	\$950	\$28	3 %
10-44-5143	CHAFEE Health Insurance	\$11,677	\$11,552	\$14,044	\$2,492	22 %
10-44-5144	CHAFEE FICA Taxes	\$3,933	\$3,651	\$3,958	\$307	8 %
10-44-5147	CHAFEE Retirement	\$1,997	\$1,902	\$2,010	\$108	6 %
10-44-5214	CHAFEE Office Supplies	\$0	\$0	\$0	\$0	0 %
10-44-5311	CHAFEE Telephone	\$108	\$95	\$105	\$10	10 %
10-44-5313	CHAFEE Postage	\$0	\$0	\$0	\$0	0 %
10-44-5352	CHAFEE Atty Fees	\$14,845	\$0	\$0	\$0	0 %
10-44-5358	Other Professional Services	\$9,210	\$66,000	\$72,200	\$6,200	9 %
10-44-5368	CHAFEE Equip Maint	\$0	\$0	\$0	\$0	0 %
10-44-5372	CHAFEE Mileage	\$0	\$0	\$0	\$0	0 %
10-44-5377	CHAFEE Meals	\$0	\$0	\$0	\$0	0 %
10-44-5378	CHAFEE Other Travel	\$0	\$0	\$0	\$0	0 %
10-44-5533	CHAFEE Fleet Equip Rental	\$0	\$0	\$0	\$0	0 %
10-44-5601	CHAFEE Client Services	\$1,334	\$687	\$2,500	\$1,813	264 %
Total Chafee		\$96,107	\$136,364	\$151,545	\$15,181	11 %

SOCIAL SERVICES FUND

EXPENDITURES

Department 48 - LEAP

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 48 - LEAP						
10-48-5113	LEAP Admin Salaries - Perm	\$21,032	\$10,560	\$2,000	(\$8,560)	-81 %
10-48-5114	LEAP Salaries-Part time	\$0	\$0	\$0	\$0	0 %
10-48-5117	LEAP Salary Adjustments	\$0	\$0	\$0	\$0	0 %
10-48-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
10-48-5134	LEAP Salaries-Overtime	\$8	\$0	\$0	\$0	0 %
10-48-5142	Workers Comp Insurance	\$0	\$0	\$0	\$0	0 %
10-48-5143	LEAP Health Insurance	\$4,676	\$2,477	\$2,052	(\$425)	-17 %
10-48-5144	LEAP FICA Taxes	\$1,605	\$803	\$152	(\$651)	-81 %
10-48-5147	LEAP Retirement	\$841	\$423	\$80	(\$343)	-81 %
10-48-5229	LEAP Operating Supplies	\$24	\$47	\$50	\$3	6 %
10-48-5311	LEAP Telephone	\$92	\$81	\$100	\$19	23 %
10-48-5313	LEAP Postage	\$0	\$0	\$100	\$100	>100 %
10-48-5341	LEAP Utilities	\$0	\$0	\$0	\$0	0 %
10-48-5353	LEAP Janitorial	\$0	\$0	\$0	\$0	0 %
10-48-5356	LEAP Accounting Fees	\$0	\$0	\$0	\$0	0 %
10-48-5359	Work Number Services	\$0	\$0	\$0	\$0	0 %
10-48-5372	LEAP Mileage	\$0	\$0	\$25	\$25	>100 %
10-48-5377	LEAP Meals	\$0	\$0	\$0	\$0	0 %
10-48-5378	LEAP Other Travel	\$0	\$0	\$10	\$10	>100 %
10-48-5531	LEAP Rent	\$0	\$0	\$0	\$0	0 %
10-48-5533	LEAP Fleet Equip Rental	\$0	\$0	\$50	\$50	>100 %
10-48-5947	LEAP Office Mach and Equip	\$0	\$0	\$0	\$0	0 %
10-48-5999	LEAP RMS Adj	\$0	\$0	\$0	\$0	0 %
Total LEAP		\$28,278	\$14,391	\$4,619	(\$9,772)	-68 %

SOCIAL SERVICES FUND

EXPENDITURES

Department 50 - AND

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 50 - AND						
10-50-5601	AND C/O Assistance Payments	\$21,320	\$14,000	\$14,000	\$0	0 %
10-50-5869	AND Refunds	(\$4,109)	(\$5,000)	(\$5,000)	\$0	0 %
Total AND		\$17,211	\$9,000	\$9,000	\$0	0 %

SOCIAL SERVICES FUND

EXPENDITURES

Department 51 - Child Support

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 51 - Child Support						
10-51-5113	C/S Salaries - Permanent	\$436,131	\$482,723	\$505,417	\$22,694	5 %
10-51-5114	C/S Salaries- Part-Time	\$0	\$0	\$0	\$0	0 %
10-51-5117	C/S Salary Adjustments	\$0	\$0	\$0	\$0	0 %
10-51-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
10-51-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
10-51-5134	C/S Salaries-Overtime	\$2,108	\$962	\$1,000	\$38	4 %
10-51-5141	C/S Unemployment Insurance	\$0	\$0	\$0	\$0	0 %
10-51-5142	C/S Workmans Comp	\$544	\$333	\$500	\$167	50 %
10-51-5143	C/S Health Insurance	\$116,189	\$132,942	\$157,900	\$24,958	19 %
10-51-5144	C/S FICA Taxes	\$32,569	\$31,851	\$31,851	\$0	0 %
10-51-5147	C/S Retirement	\$17,476	\$17,325	\$17,325	\$0	0 %
10-51-5148	C/S Retirement Forfeiture	\$0	\$0	\$0	\$0	0 %
10-51-5212	Small Equipment	\$4,847	\$0	\$0	\$0	0 %
10-51-5213	Supplies - Washington County	\$247	\$213	\$500	\$287	134 %
10-51-5214	C/S Office Supplies	\$14,057	\$5,393	\$5,700	\$307	6 %
10-51-5311	C/S Telephone	\$1,639	\$1,451	\$1,600	\$149	10 %
10-51-5313	C/S Postage	\$6,615	\$4,917	\$5,500	\$583	12 %
10-51-5333	C/S Books & Subscriptions	\$316	\$270	\$300	\$30	11 %
10-51-5334	Subscription CUBS	\$0	\$0	\$2,400	\$2,400	>100 %
10-51-5336	Subscription People Finder	\$0	\$0	\$0	\$0	0 %
10-51-5337	Subscription HS Connect	\$2,945	\$2,706	\$2,720	\$14	1 %
10-51-5341	C/S Utilities	\$7,019	\$5,531	\$6,000	\$469	8 %
10-51-5352	C/S County Atty Contract	\$3,636	\$4,505	\$5,000	\$495	11 %
10-51-5353	C/S Janitor	\$5,340	\$7,970	\$7,635	(\$335)	-4 %
10-51-5356	C/S Accounting Fees	\$0	\$0	\$0	\$0	0 %
10-51-5357	C/S Lab Fees	\$1,064	\$250	\$1,000	\$750	299 %
10-51-5358	C/S Court Fees	\$1,822	\$1,220	\$1,500	\$280	23 %
10-51-5359	CS Work Number Services	\$5,086	\$8,562	\$7,000	(\$1,562)	-18 %
10-51-5368	C/S Equip Maintenance	\$10,986	\$923	\$1,500	\$577	62 %
10-51-5372	C/S Mileage	\$71	\$0	\$150	\$150	>100 %
10-51-5373	C/S Lodging	\$0	\$2,142	\$2,000	(\$142)	-7 %
10-51-5377	C/S Meals	\$90	\$768	\$1,500	\$732	95 %
10-51-5378	C/S Other Travel	\$0	\$0	\$100	\$100	>100 %
10-51-5379	CS Meeting Expense	\$0	\$0	\$0	\$0	0 %
10-51-5381	C/S Reg Fees	\$2,250	\$1,800	\$2,000	\$200	11 %
10-51-5521	C/S Liab Insurance and Bonds	\$10,267	\$12,176	\$13,000	\$824	7 %
10-51-5531	C/S Rents	\$12,171	\$12,140	\$12,140	\$0	0 %
10-51-5533	C/S Fleet Equip Rental	\$85	\$475	\$550	\$75	16 %
10-51-5863	C/S Non reimbursable	\$0	\$0	\$0	\$0	0 %
10-51-5868	C/S IRS Repay Fees	\$1,950	\$1,983	\$2,000	\$17	1 %
10-51-5869	C/S Admin Refunds	(\$2,469)	(\$945)	(\$1,000)	(\$55)	6 %
10-51-5947	C/S Capital Outlay	\$0	\$0	\$0	\$0	0 %
10-51-5999	C/S RMS Adj	\$101,489	\$100,725	\$80,000	(\$20,725)	-21 %
Total Child Support		\$796,540	\$841,311	\$874,788	\$33,477	4 %

SOCIAL SERVICES FUND

EXPENDITURES

Department 56 - EMP 1st

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Incr/Decr	%
Department 56 - EMP 1st						
10-56-5113	EMP 1ST Salaries - Permanent	\$38,337	\$39,353	\$56,930	\$17,577	45 %
10-56-5117	EMP 1ST Salary Adjustments	\$0	\$0	\$0	\$0	0 %
10-56-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
10-56-5134	EMP 1ST Salaries-Overtime	\$0	\$0	\$0	\$0	0 %
10-56-5142	EMP 1ST Workmans Comp	\$88	\$67	\$100	\$33	49 %
10-56-5143	EMP 1ST Health Insurance	\$8,415	\$9,204	\$14,126	\$4,922	53 %
10-56-5144	EMP 1ST FICA Taxes	\$2,918	\$2,990	\$2,990	\$0	0 %
10-56-5147	EMP 1ST Retirement	\$1,533	\$1,574	\$1,574	\$0	0 %
10-56-5212	EMP 1ST Small Equipment	\$0	\$0	\$0	\$0	0 %
10-56-5229	EMP 1ST Operating Supplies	\$433	\$1,373	\$1,500	\$127	9 %
10-56-5311	EMP 1st Telephone	\$108	\$95	\$110	\$15	16 %
10-56-5313	EMP 1st Postage	\$303	\$92	\$150	\$58	62 %
10-56-5333	Emp 1st Subscriptions	\$0	\$0	\$0	\$0	0 %
10-56-5337	Subscription HS Connect	\$0	\$0	\$0	\$0	0 %
10-56-5341	EMP 1ST Utilities	\$255	\$194	\$200	\$6	3 %
10-56-5353	EMP 1ST Janitor	\$169	\$249	\$237	(\$12)	-5 %
10-56-5368	EMP 1st Equip Maint	\$8	\$150	\$150	\$0	0 %
10-56-5372	EMP 1ST Mileage	\$101	\$50	\$50	\$0	0 %
10-56-5373	EMP 1ST Lodging	\$0	\$100	\$100	\$0	0 %
10-56-5377	EMP 1ST Meals	\$0	\$40	\$40	\$0	0 %
10-56-5378	EMP 1ST Other Travel	\$0	\$20	\$20	\$0	0 %
10-56-5381	EMP 1ST Training	\$0	\$100	\$100	\$0	0 %
10-56-5531	EMP 1ST Rent	\$345	\$377	\$400	\$23	6 %
10-56-5533	EMP 1ST Fleet Equip Rental	\$14	\$0	\$50	\$50	>100 %
10-56-5601	EMP 1ST Transportation	\$24	\$0	\$125	\$125	>100 %
10-56-5602	EMP 1ST Client Expenditure	\$42,738	\$45,000	\$45,000	\$0	0 %
10-56-5603	MCC Adult Ed Program	\$0	\$0	\$0	\$0	0 %
10-56-5863	EMP 1st Other Non Reimb	\$0	\$0	\$0	\$0	0 %
10-56-5947	EMP 1ST Capital Outlay	\$0	\$0	\$0	\$0	0 %
10-56-5999	EMP 1st RMS Adjustment	\$0	\$0	\$0	\$0	0 %
Total EMP 1st		\$95,789	\$101,028	\$123,952	\$22,924	23 %

SOCIAL SERVICES FUND

EXPENDITURES

Department 57 - JOBS/WORKS/TANF

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	* Inc/Decr	%
Department 57 - JOBS/WORKS/TANF						
10-57-5113	WORKS Salaries -Permanent	\$174,645	\$182,337	\$181,339	(\$998)	-1 %
10-57-5114	WORKS Salaries-Part time	\$0	\$0	\$0	\$0	0 %
10-57-5117	WORKS Salary Adjustments	\$0	\$0	\$0	\$0	0 %
10-57-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
10-57-5134	WORKS Salaries-Overtime	\$953	\$720	\$750	\$30	4 %
10-57-5142	WORKS Workmans Comp	\$96	\$76	\$100	\$24	31 %
10-57-5143	WORKS Health Insurance	\$44,021	\$42,669	\$49,363	\$6,694	16 %
10-57-5144	WORKS FICA Taxes	\$13,300	\$12,476	\$13,226	\$750	6 %
10-57-5147	WORKS Retirement	\$7,006	\$6,585	\$6,990	\$405	6 %
10-57-5192	WORKS Contracts	\$0	\$0	\$0	\$0	0 %
10-57-5212	Small Equipment	\$0	\$0	\$0	\$0	0 %
10-57-5214	WORKS Office Supplies	\$6,825	\$6,086	\$6,000	(\$86)	-1 %
10-57-5311	WORKS Telephone	\$2,304	\$1,968	\$2,000	\$32	2 %
10-57-5313	WORKS Postage	\$199	\$638	\$600	(\$38)	-6 %
10-57-5334	Subscription CUBS	\$0	\$0	\$480	\$480	>100 %
10-57-5337	Subscription HS Connect	\$906	\$738	\$1,000	\$262	35 %
10-57-5338	WORKS Adv & Puplicity	\$0	\$0	\$200	\$200	>100 %
10-57-5341	WORKS Utilities	\$15,902	\$12,089	\$13,000	\$911	8 %
10-57-5352	WORKS Legal Fees	\$0	\$0	\$0	\$0	0 %
10-57-5353	WORKS Janitor	\$10,494	\$15,549	\$14,773	(\$776)	-5 %
10-57-5356	WORKS Accounting Fees	\$0	\$0	\$0	\$0	0 %
10-57-5358	WORKS Court Fees	\$0	\$0	\$300	\$300	>100 %
10-57-5359	Work Number Services	\$1,438	\$1,067	\$1,200	\$133	12 %
10-57-5368	WORKS Equip Maintenance	\$1,309	\$1,235	\$1,300	\$65	5 %
10-57-5372	WORKS Mileage	\$0	\$0	\$200	\$200	>100 %
10-57-5373	WORKS Lodging	\$0	\$0	\$1,000	\$1,000	>100 %
10-57-5377	WORKS Meals	\$0	\$0	\$150	\$150	>100 %
10-57-5378	WORKS Other Travel	\$0	\$0	\$50	\$50	>100 %
10-57-5381	WORKS Reg Fees	\$0	\$0	\$1,200	\$1,200	>100 %
10-57-5399	WORKS Other Services	\$7,148	\$10,382	\$6,000	(\$4,382)	-42 %
10-57-5521	WORKS Insurance and Bonds	\$15,404	\$18,268	\$20,000	\$1,732	9 %
10-57-5531	WORKS Rent	\$23,489	\$23,489	\$23,500	\$11	0 %
10-57-5532	WORKS NR Rent	\$0	\$0	\$0	\$0	0 %
10-57-5533	WORKS Fleet Equip Rental	\$0	\$125	\$250	\$125	99 %
10-57-5601	TANF Assistance Payments	\$97,393	\$115,550	\$119,017	\$3,467	3 %
10-57-5604	WORKS Transportation	\$30	\$0	\$4,000	\$4,000	>100 %
10-57-5629	WORKS Diversion	\$11,014	\$0	\$10,000	\$10,000	>100 %
10-57-5633	WORKS Miscellaneous	\$10,596	\$0	\$1,500	\$1,500	>100 %
10-57-5651	Disaster Payments	\$0	\$0	\$0	\$0	0 %
10-57-5861	WORKS Cont Baby Bear Hugs	\$15,500	\$15,000	\$15,000	\$0	0 %
10-57-5862	WORKS Misc Contributions	\$0	\$0	\$0	\$0	0 %
10-57-5863	WORKS Cont Family Center	\$105,891	\$95,000	\$95,000	\$0	0 %
10-57-5864	WORKS Morgan Cnty Partnershi	\$5,982	\$9,000	\$9,000	\$0	0 %
10-57-5865	WORKS Cont NECTA	\$0	\$0	\$0	\$0	0 %

SOCIAL SERVICES FUND

EXPENDITURES

Department 57 - JOBS/WORKS/TANF

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023	2024	2025	Inc/Decr	%
		Actual	Projected	Approved		
10-57-5866	WORKS Cont SHARE	\$26,580	\$30,000	\$30,000	\$0	0 %
10-57-5867	TANF Community Prevention	\$0	\$0	\$0	\$0	0 %
10-57-5868	WORKS Cont SARA	\$31,056	\$30,000	\$30,000	\$0	0 %
10-57-5869	WORKS Cont Caring Pregananc	\$8,737	\$9,000	\$9,000	\$0	0 %
10-57-5871	WORKS Cont MCC	\$0	\$0	\$0	\$0	0 %
10-57-5872	WORKS Cont Wiggins Summer	\$0	\$0	\$0	\$0	0 %
10-57-5873	WORKS contract Goodwill	\$0	\$0	\$0	\$0	0 %
10-57-5874	WORKS MC Early Childhood Co	\$0	\$0	\$0	\$0	0 %
10-57-5875	WORKS Rising Up	\$22,277	\$25,000	\$25,000	\$0	0 %
10-57-5876	Kids At Their Best	\$0	\$0	\$0	\$0	0 %
10-57-5877	CMHC Medicaid Counseling	\$0	\$0	\$2,000	\$2,000	>100 %
10-57-5878	MC Partnership TANF	\$0	\$0	\$0	\$0	0 %
10-57-5947	WORKS Capital Outlay	\$0	\$0	\$0	\$0	0 %
10-57-5999	WORKS RMS Adjustments	\$56,057	\$55,701	\$50,000	(\$5,701)	-10 %
Total JOBS/WORKS/TANF		\$716,551	\$720,748	\$744,488	\$23,740	3 %

SOCIAL SERVICES FUND

EXPENDITURES

Department 60 - Childcare

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Int/Decr	%
Department 60 - Childcare						
10-60-5113	CC Salaries-Permanent	\$61,740	\$70,554	\$62,072	(\$8,482)	-12 %
10-60-5117	CC Salary Adjustments	\$0	\$0	\$0	\$0	0 %
10-60-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
10-60-5134	CC Salaries-Overtime	\$0	\$0	\$0	\$0	0 %
10-60-5142	CC Workmans Comp	\$104	\$77	\$100	\$23	29 %
10-60-5143	CC Health Insurance	\$15,590	\$18,000	\$17,255	(\$745)	-4 %
10-60-5144	CC FICA Taxes	\$4,679	\$3,987	\$3,987	\$0	0 %
10-60-5147	CC Retirement	\$2,470	\$2,106	\$2,106	\$0	0 %
10-60-5212	CC Small Equipment	\$0	\$0	\$0	\$0	0 %
10-60-5214	CC Supplies	\$674	\$431	\$450	\$19	4 %
10-60-5311	CC Telephone	\$144	\$189	\$200	\$11	6 %
10-60-5313	CC Postage	\$1,002	\$768	\$775	\$7	1 %
10-60-5334	Subscription CUBS	\$0	\$0	\$0	\$0	0 %
10-60-5338	CC Adv & Publicity	\$479	\$0	\$1,000	\$1,000	>100 %
10-60-5341	CC Utilities	\$299	\$227	\$275	\$48	21 %
10-60-5353	CC Janitor	\$197	\$293	\$300	\$7	2 %
10-60-5356	CC Accounting Fees	\$0	\$0	\$0	\$0	0 %
10-60-5357	CC Support \$20 Fees	\$0	\$0	\$0	\$0	0 %
10-60-5358	CC Service of Process	\$0	\$0	\$0	\$0	0 %
10-60-5359	CC Work Number Services	\$1,578	\$1,131	\$1,150	\$19	2 %
10-60-5368	CC Equip Maintenance	\$9	\$9	\$100	\$91	910 %
10-60-5372	CC Mileage	\$0	\$0	\$50	\$50	>100 %
10-60-5373	CC Lodging	\$0	\$0	\$225	\$225	>100 %
10-60-5377	CC Meals	\$0	\$0	\$40	\$40	>100 %
10-60-5378	CC Other Travel	\$0	\$0	\$10	\$10	>100 %
10-60-5379	CC Meeting Expense	\$0	\$0	\$50	\$50	>100 %
10-60-5381	CC Registrations	\$0	\$0	\$250	\$250	>100 %
10-60-5521	Insurance and Bonding	\$0	\$0	\$1,000	\$1,000	>100 %
10-60-5531	CC Rent	\$441	\$441	\$500	\$59	13 %
10-60-5533	CC Fleet Equip Rental	\$11	\$0	\$250	\$250	>100 %
10-60-5601	CC Provider Prmts	\$85,222	\$81,291	\$87,384	\$6,093	7 %
10-60-5602	CC Provider Fingerprints	\$0	\$0	\$160	\$160	>100 %
10-60-5862	CC Contributions to Family Cen	\$0	\$0			>100 %
10-60-5869	CC Refunds	(\$730)	(\$780)	(\$780)	\$0	0 %
10-60-5947	CC Capital Equipment	\$0	\$0	\$0	\$0	0 %
10-60-5999	CC Admin RMS Adjustment	(\$4,181)	\$6,043	\$5,000	(\$1,043)	-17 %
Total Childcare		\$169,729	\$184,767	\$183,909	(\$858)	0 %

SOCIAL SERVICES FUND

EXPENDITURES

Department 80 - OAP

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 80 - OAP						
10-80-5601	OAP 5% HCA	\$228	\$1,500	\$1,500	\$0	0 %
10-80-5999	OAP RMS Adj	\$18,353	\$16,664	\$15,000	(\$1,664)	-10 %
Total OAP		\$18,581	\$18,164	\$16,500	(\$1,664)	-9 %

SOCIAL SERVICES FUND

EXPENDITURES

Department 87 - FC PAR FEE

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 87 - FC PAR FEE						
10-87-5214	FC Parental Fee Office Supply	\$0	\$0	\$0	\$0	0 %
10-87-5379	FC PAR Fee Meeting Expense	\$0	\$0	\$0	\$0	0 %
10-87-5381	Staff Training	\$0	\$0	\$0	\$0	0 %
10-87-5601	FC PAR FEE Client	\$1,882	\$1,000	\$1,000	\$0	0 %
10-87-5602	FC PAR FEE Fuel	\$76	\$0	\$0	\$0	0 %
10-87-5603	FC PAR FEE Prevention	\$0	\$0	\$0	\$0	0 %
10-87-5604	Par Fee County Home Study	\$0	\$0	\$0	\$0	0 %
Total FC PAR FEE		\$1,958	\$1,000	\$1,000	\$0	0 %

SOCIAL SERVICES FUND
 EXPENDITURES
 Department 96 - Human Services Grants

Morgan County
 Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 96 - Human Services Grants						
10-96-5861	CSS 2Gen Transformation	\$0	\$0	\$0	\$0	0 %
10-96-5862	Adoption Grant	\$0	\$0	\$0	\$0	0 %
10-96-5863	FC Retention Grant	\$0	\$0	\$0	\$0	0 %
10-96-5864	HB 1451 Care Mgt Grant	\$44,541	\$57,821	\$75,236	\$17,415	30 %
10-96-5865	Transportation Grant	\$0	\$0	\$0	\$0	0 %
10-96-5866	Caseworker visitation grant	\$0	\$0	\$0	\$0	0 %
10-96-5867	PSSF Grant	\$0	\$0	\$0	\$0	0 %
10-96-5868	Community Response	\$0	\$0	\$0	\$0	0 %
10-96-5869	Motivational Grant	\$0	\$0	\$0	\$0	0 %
10-96-5871	HS Connect Grant	\$0	\$0	\$0	\$0	0 %
10-96-5872	COACT	\$0	\$0	\$0	\$0	0 %
10-96-5873	SSI Disability Navigtor	\$15,542	\$15,515	\$0	(\$15,515)	-100 %
10-96-5874	Family Voice Grant	\$5,525	\$0	\$9,000	\$9,000	>100 %
10-96-5875	HCPF Physical Security Grant	\$1,600	\$67,977	\$0	(\$67,977)	-100 %
10-96-5999	CBMS - RMS Adjustment	\$0	\$0	\$0	\$0	0 %
Total Human Services Grants		\$67,208	\$141,313	\$84,236	(\$57,077)	-40 %

SOCIAL SERVICES FUND

EXPENDITURES

Department 97 - GA/County Only

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 97 - GA/County Only						
10-97-5113	GA/CO ONLY Salaries - Perm	\$0	\$0	\$0	\$0	0 %
10-97-5117	GA/CO ONLY Acc Sick Lv Pay	\$0	\$0	\$0	\$0	0 %
10-97-5143	GA/CO ONLY Health Insurance	\$0	\$0	\$0	\$0	0 %
10-97-5144	GA/CO ONLY FICA Taxes	\$0	\$0	\$0	\$0	0 %
10-97-5147	GA/CO ONLY Retirements	\$0	\$0	\$0	\$0	0 %
10-97-5358	GA/CO ONLY Service of Process	\$0	\$0	\$100	\$100	>100 %
10-97-5372	GA/CO ONLY Mileage	\$0	\$0	\$0	\$0	0 %
10-97-5601	GA Rent	\$0	\$0	\$700	\$700	>100 %
10-97-5602	GA Utilities	\$0	\$0	\$700	\$700	>100 %
10-97-5603	GA Medical	\$0	\$0	\$3,200	\$3,200	>100 %
10-97-5604	GA Transportation	\$0	\$0	\$1,000	\$1,000	>100 %
10-97-5605	GA Miscellaneous	\$0	\$0	\$2,000	\$2,000	>100 %
10-97-5606	GA Burial	\$0	\$2,550	\$9,000	\$6,450	253 %
10-97-5607	GA Mental Health	\$0	\$0	\$1,000	\$1,000	>100 %
10-97-5869	GA Refund of Expenditures	\$0	\$0	(\$550)	(\$550)	>100 %
Total GA/County Only		\$0	\$2,550	\$17,150	\$14,600	573 %

SOCIAL SERVICES FUND

GRAND TOTAL EXPENDITURES

ALL DEPARTMENTS

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
	Total Expenditures:	\$6,034,996	\$6,826,991	\$7,612,631	\$785,640	12 %

911 EMERGENCY TELEPHONE
CALCULATION OF FUND BALANCE

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
EXPENDITURES						
16-00-5118	Salaries Reimbursement	\$500,000	\$500,000	\$550,000	\$50,000	10 %
16-00-5212	Small Equipment	\$0	\$3,000	\$15,000	\$12,000	400 %
16-00-5229	Other Operating Supplies	\$2,048	\$5,000	\$8,000	\$3,000	60 %
16-00-5311	Telephone Maintenance	\$38,006	\$55,000	\$50,000	(\$5,000)	-9 %
16-00-5351	Emp Psychological Test	\$900	\$1,800	\$3,000	\$1,200	67 %
16-00-5352	Legal Fees	\$1,822	\$2,000	\$5,000	\$3,000	150 %
16-00-5358	Emergency Notification	\$0	\$0	\$0	\$0	0 %
16-00-5367	Equipment Upgrades	\$0	\$0	\$8,000	\$8,000	>100 %
16-00-5368	Maintenance Contracts	\$33,982	\$150,000	\$195,000	\$45,000	30 %
16-00-5369	Medical Direction Services	\$0	\$0	\$115,000	\$115,000	>100 %
16-00-5381	Training & Educational Supply	\$0	\$0	\$5,000	\$5,000	>100 %
16-00-5594	CIS Fees	\$0	\$0	\$11,000	\$11,000	>100 %
16-00-5595	Central Square Annual Fee	\$8,950	\$0	\$0	\$0	0 %
16-00-5596	*Central Square Fee Reimburse	\$0	\$0	\$0	\$0	0 %
16-00-5611	Principal	\$0	\$0	\$0	\$0	0 %
16-00-5621	Interest	\$0	\$0	\$0	\$0	0 %
16-00-5863	Reserve for Capital Equipment	\$0	\$0	\$0	\$0	0 %
16-00-5891	Treasurers Fees	\$7,998	\$8,000	\$9,500	\$1,500	19 %
16-00-5947	Other Capital Equipment	\$0	\$0	\$110,000	\$110,000	>100 %
16-00-5948	Central Square Capital Project	\$81,081	\$50,000	\$245,000	\$195,000	390 %
16-00-5949	Capital Radio Upgrade	\$0	\$0	\$650,000	\$650,000	>100 %
Total Expenditures:		\$674,788	\$774,800	\$1,979,500	\$1,204,700	155 %
Less: Revenues Other Than Property Taxes:						
REVENUES						
16-00-4319	State Grants	\$0	\$0	\$0	\$0	0 %
16-00-4595	Emer Tele Serv Surcharges	\$725,628	\$750,000	\$776,000	\$26,000	3 %
16-00-4596	Prepaid Surcharge	\$60,501	\$70,000	\$60,000	(\$10,000)	-14 %
16-00-4597	NG 911 State fee	\$47,334	\$45,000	\$45,000	\$0	0 %
16-00-4625	Sale of Assets	\$0	\$0	\$0	\$0	0 %
16-00-4631	I/G Central Square	\$32,432	\$0	\$145,498	\$145,498	>100 %
16-00-4672	Reserve for Capital Improvemen	\$0	\$0	\$0	\$0	0 %
16-00-4699	Miscellaneous Revenue	\$0	\$0	\$0	\$0	0 %
16-00-4901	Transfer from General Fund	\$0	\$0	\$0	\$0	0 %
Total Revenues:		\$865,895	\$865,000	\$1,026,498	\$161,498	19 %

911 EMERGENCY TELEPHONE
 CALCULATION OF FUND BALANCE

Morgan County
 Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
	Fund Balance, Beginning of Year	\$1,007,990	\$1,199,097	\$1,289,297	\$90,200	8 %
	Total Available Revenues Other Than Property Tax	\$1,873,885	\$2,064,097	\$2,315,795	\$251,698	12 %
	Fund Balance, End of Year	\$1,199,097	\$1,289,297	\$336,295	(\$953,002)	-74 %

LODGING & TOURISM FUND
CALCULATION OF FUND BALANCE

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
EXPENDITURES						
72-00-5113	*Salaries - Permanent	\$0	\$0	\$0	\$0	0 %
72-00-5118	*Salaries Reimbursement	\$0	\$0	\$0	\$0	0 %
72-00-5134	*Salaries-Overtime	\$0	\$0	\$0	\$0	0 %
72-00-5142	*Workmans Compenstation	\$0	\$0	\$0	\$0	0 %
72-00-5143	*Health & Life Insurance	\$0	\$0	\$0	\$0	0 %
72-00-5144	*FICA Taxes	\$0	\$0	\$0	\$0	0 %
72-00-5147	*Retirement Contribution	\$0	\$0	\$0	\$0	0 %
72-00-5192	Contract Work	\$26,250	\$35,000	\$35,000	\$0	0 %
72-00-5226	Tradeshow Expense	\$0	\$0	\$0	\$0	0 %
72-00-5229	Other Operating Supplies	\$625	\$1,000	\$2,000	\$1,000	100 %
72-00-5311	Telephone	\$1,012	\$1,200	\$0	(\$1,200)	-100 %
72-00-5313	Postage	\$0	\$500	\$0	(\$500)	-100 %
72-00-5328	Other Printing & Duplicating	\$75	\$100	\$10,000	\$9,900	9,802 %
72-00-5334	Digital Advertising	\$127,178	\$125,000	\$130,000	\$5,000	4 %
72-00-5335	Membership Fees	\$25	\$100	\$1,000	\$900	891 %
72-00-5336	Radio Advertising	\$4,995	\$5,000	\$17,000	\$12,000	240 %
72-00-5337	Print Advertising	\$31,710	\$35,000	\$25,000	(\$10,000)	-29 %
72-00-5338	Subscriptions	\$0	\$1,000	\$1,000	\$0	0 %
72-00-5345	Utilities	\$1,345	\$1,500	\$0	(\$1,500)	-100 %
72-00-5356	Accounting Services	\$1,398	\$2,000	\$2,000	\$0	0 %
72-00-5358	Other Professional Services	\$468	\$0	\$0	\$0	0 %
72-00-5361	*HR Services	\$0	\$0	\$0	\$0	0 %
72-00-5372	Mileage	\$0	\$0	\$0	\$0	0 %
72-00-5373	Rooms & Lodging	\$0	\$0	\$0	\$0	0 %
72-00-5377	Meals	\$200	\$500	\$1,000	\$500	100 %
72-00-5381	Tuition/Training Fees	\$0	\$0	\$0	\$0	0 %
72-00-5531	Rent	\$3,600	\$3,600	\$6,000	\$2,400	67 %
72-00-5533	*Fleet - Equip Rental	\$0	\$0	\$0	\$0	0 %
72-00-5534	*Information Systems	\$840	\$0	\$0	\$0	0 %
72-00-5539	*Other Rental	\$0	\$0	\$0	\$0	0 %
72-00-5712	Contributions	\$5,000	\$10,000	\$20,000	\$10,000	100 %
72-00-5713	Contributions-Events	\$0	\$10,000	\$20,000	\$10,000	100 %
72-00-5891	Treasurers Fees	\$2,079	\$2,200	\$2,000	(\$200)	-9 %
Total Expenditures:		\$206,799	\$233,700	\$272,000	\$38,300	16 %

Less: Revenues Other Than Property Taxes:

REVENUES

LODGING & TOURISM FUND
 CALCULATION OF FUND BALANCE

Morgan County
 Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
72-00-4131	Lodging Tax	\$161,106	\$170,000	\$170,000	\$0	0 %
72-00-4319	Other grants	\$0	\$0	\$0	\$0	0 %
	Total Revenues:	\$161,106	\$170,000	\$170,000	\$0	0 %
	Fund Balance, Beginning of Year	\$675,339	\$629,646	\$565,946	\$63,700	-10 %
	Total Available Revenues Other Than Property Tax	\$836,445	\$799,646	\$735,946	\$63,700	-8 %
	Fund Balance, End of Year	\$629,646	\$565,946	\$463,946	(\$102,000)	-18 %

CONSERVATION TRUST
CALCULATION OF FUND BALANCE

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
EXPENDITURES						
25-00-5118	Maintenance Salary	\$0	\$0	\$0	\$0	0 %
25-00-5212	Small Equipment	\$0	\$0	\$0	\$0	0 %
25-00-5358	Other Professional Services	\$0	\$0	\$0	\$0	0 %
25-00-5795	Contribution to Other Agencies	\$0	\$0	\$0	\$0	0 %
25-00-5911	Land Purchase	\$0	\$0	\$0	\$0	0 %
25-00-5936	Parks & Recreation	\$0	\$0	\$944,904	\$944,904	>100 %
Total Expenditures:		\$0	\$0	\$944,904	\$944,904	>100 %

Less: Revenues Other Than Property Taxes:

REVENUES						
25-00-4371	State Lottery Fund Grant	\$133,524	\$140,000	\$140,000	\$0	0 %
25-00-4601	Interest Income	\$23,653	\$20,000	\$20,000	\$0	0 %
Total Revenues:		\$157,177	\$160,000	\$160,000	\$0	0 %
Fund Balance, Beginning of Year		\$467,727	\$624,904	\$784,904	\$160,000	26 %
Total Available Revenues Other Than Property Tax		\$624,904	\$784,904	\$944,904	\$160,000	20 %
Fund Balance, End of Year		\$624,904	\$784,904	\$0	(\$784,904)	-100 %



CONFISCATION SEIZURE FUND
 CALCULATION OF FUND BALANCE

Morgan County
 Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
EXPENDITURES						
23-00-5229	Other Operating Supplies	\$0	\$1,000	\$3,867	\$2,867	286 %
23-00-5862	Miscellaneous	\$3,000	\$0	\$0	\$0	0 %
23-00-5866	Contribution to Others	\$0	\$0	\$0	\$0	0 %
Total Expenditures:		\$3,000	\$1,000	\$3,867	\$2,867	287 %
 Less: Revenues Other Than Property Taxes:						
REVENUES						
23-00-4501	Drug Surcharge	\$104	\$100	\$100	\$0	0 %
23-00-4601	Interest	\$0	\$0	\$0	\$0	0 %
23-00-4699	Forfeitures	\$0	\$0	\$0	\$0	0 %
Total Revenues:		\$104	\$100	\$100	\$0	0 %
Fund Balance, Beginning of Year		\$7,563	\$4,667	\$3,767	\$900	-19 %
Total Available Revenues Other Than Property Tax		\$7,667	\$4,767	\$3,867	\$900	-19 %
Fund Balance, End of Year		\$4,667	\$3,767	\$0	(\$3,767)	-100 %



JAIL CAPITAL IMPROVEMENT
CALCULATION OF FUND BALANCE

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
EXPENDITURES						
26-00-5229	Building Supplies	\$0	\$0	\$0	\$0	0 %
26-00-5355	Architect, Engineer, Lanscape	\$0	\$0	\$0	\$0	0 %
26-00-5912	Land Improvement	\$0	\$0	\$0	\$0	0 %
26-00-5929	Other Buildings	\$0	\$0	\$0	\$0	0 %
26-00-5949	Other Machinery & Equipment	\$0	\$200,000	\$86,900	(\$113,100)	-57 %
Total Expenditures:		\$0	\$200,000	\$86,900	\$113,100	-57 %
 Less: Revenues Other Than Property Taxes:						
REVENUES						
26-00-4319	State Grants	\$0	\$0	\$0	\$0	0 %
26-00-4522	Traffic fines	\$14,854	\$15,000	\$15,000	\$0	0 %
26-00-4901	Transfer from General Fund	\$120,000	\$120,000	\$5,120,000	\$5,000,000	4,167 %
Total Revenues:		\$134,854	\$135,000	\$5,135,000	\$5,000,000	3,704 %
Fund Balance, Beginning of Year		\$1,438,969	\$1,573,823	\$1,508,823	\$65,000	-4 %
Total Available Revenues Other Than Property Tax		\$1,573,823	\$1,708,823	\$6,643,823	\$4,935,000	289 %
Fund Balance, End of Year		\$1,573,823	\$1,508,823	\$6,556,923	\$5,048,100	335 %



AMBULANCE SERVICE FUND
 CALCULATION OF FUND BALANCE

Morgan County
 Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
EXPENDITURES						
	Total Expenditures	\$2,203,137	\$2,518,082	\$2,712,852	\$194,770	8 %
Less: Revenues Other Than Property Taxes:						
REVENUES						
		\$2,259,151	\$2,522,900	\$2,756,000	\$233,100	9 %
	Total Revenues	\$2,259,151	\$2,522,900	\$2,756,000	\$233,100	9 %
	Fund Balance, Beginning of Year	\$2,026,523	\$2,082,537	\$2,087,355	\$4,818	0 %
	Total Available Revenues Other Than Property Tax	\$4,285,674	\$4,605,437	\$4,843,355	\$237,918	5 %
	Fund Balance, End of Year	\$2,082,537	\$2,087,355	\$2,130,503	\$43,148	2 %

AMBULANCE SERVICE FUND
SUMMARY OF REVENUES

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
REVENUES						
Intergovernmental Revenue(Fed)						
42-00-4206	Federal Stimulus Grant	\$0	\$0	\$0	\$0	0 %
Total Intergovernmental Revenue(Fed)		\$0	\$0	\$0	\$0	0 %
Intergovernmental						
42-00-4318	State Capital Grant	\$0	\$0	\$0	\$0	0 %
42-00-4319	State Medicaid Supplement	\$152,444	\$150,000	\$190,000	\$40,000	27 %
42-00-4323	State EMS Grant	\$0	\$0	\$25,000	\$25,000	>100 %
42-00-4325	RETAC Grant	\$0	\$4,000	\$5,000	\$1,000	25 %
42-00-4326	RETAC Training Grant	\$9,618	\$0	\$2,000	\$2,000	>100 %
Total Intergovernmental		\$162,062	\$154,000	\$222,000	\$68,000	44 %
Charges for Services						
42-00-4561	Ambulance Fees - County billed	\$13,159	\$10,000	\$15,000	\$5,000	50 %
42-00-4562	Ambulance Fees-Enable	\$5,690,382	\$6,500,000	\$6,500,000	\$0	0 %
42-00-4563	Disallowed-Enable	(\$3,100,579)	(\$3,500,000)	(\$3,500,000)	\$0	0 %
42-00-4564	Amb Service - Writeoff	(\$826,388)	(\$960,000)	(\$820,000)	\$140,000	-15 %
42-00-4565	Collection Agency Revenues	\$52,527	\$55,000	\$62,000	\$7,000	13 %
42-00-4566	Amb Collections-State	\$0	\$0	\$0	\$0	0 %
42-00-4567	Amb Contract Disallowed	\$0	\$0	\$0	\$0	0 %
42-00-4568	Adjustment Allowance	\$0	(\$100)	\$0	\$100	-101 %
Total Charges for Services		\$1,829,101	\$2,104,900	\$2,257,000	\$152,100	7 %
Miscellaneous Revenue						
42-00-4329	Contributed Capital	\$0	\$0	\$0	\$0	0 %
42-00-4601	Interest Earned	\$23,926	\$35,000	\$32,000	(\$3,000)	-9 %
42-00-4604	Williams Foundation Grant	\$0	\$0	\$0	\$0	0 %
42-00-4605	Contributions/Donations	\$0	\$0	\$2,000	\$2,000	>100 %
42-00-4606	Subscription Sales	\$42,461	\$25,000	\$40,000	\$15,000	60 %
42-00-4607	CPR Fees	\$0	\$0	\$2,000	\$2,000	>100 %
42-00-4611	Rent - Buildings	\$0	\$0	\$0	\$0	0 %
42-00-4627	(Gain)Loss on Sale of Assets	\$0	\$0	\$0	\$0	0 %
42-00-4672	Reserve for Capital Improve	\$0	\$0	\$0	\$0	0 %
42-00-4699	Other Miscellaneous Revenues	\$1,601	\$4,000	\$1,000	(\$3,000)	-75 %
Total Miscellaneous Revenue		\$67,988	\$64,000	\$77,000	\$13,000	20 %
Transfers from Other Funds						
42-00-4901	Transfer From General Fund	\$200,000	\$200,000	\$200,000	\$0	0 %
42-00-4926	Transfer from Central Services	\$0	\$0	\$0	\$0	0 %
Total Transfers from Other Funds		\$200,000	\$200,000	\$200,000	\$0	0 %
Total Revenues:		\$2,259,151	\$2,522,900	\$2,756,000	\$233,100	9 %

AMBULANCE SERVICE FUND

EXPENDITURES

Department 00 - Administration

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 00 - Administration						
42-00-5112	Salaries--Department Head	\$80,952	\$90,000	\$80,646	(\$9,354)	-10 %
42-00-5113	Salaries - Permanent	\$604,581	\$625,000	\$723,136	\$98,136	16 %
42-00-5114	Salaries - Part Time	\$80,225	\$100,000	\$100,000	\$0	0 %
42-00-5116	Salary - On Call	\$1,655	\$2,500	\$0	(\$2,500)	-100 %
42-00-5117	Salary Adjustments	\$0	\$0	\$220,576	\$220,576	>100 %
42-00-5118	Salaries Reimbursement	(\$16,815)	(\$7,620)	(\$50,000)	(\$42,380)	556 %
42-00-5119	Bonus Pay	\$0	\$0	\$0	\$0	0 %
42-00-5122	Accrued PTO Pay Out	\$6,798	\$8,000	\$6,000	(\$2,000)	-25 %
42-00-5131	Accrued PTO	\$12,349	\$10,000	\$5,000	(\$5,000)	-50 %
42-00-5132	*Accrued Sick Leave	\$0	\$0	\$0	\$0	0 %
42-00-5134	Salaries - Overtime	\$486,323	\$600,000	\$413,288	(\$186,712)	-31 %
42-00-5141	Unemployment Insurance	\$0	\$0	\$0	\$0	0 %
42-00-5142	Workman's Compensation	\$28,242	\$30,855	\$30,000	(\$855)	-3 %
42-00-5143	Health Insurance	\$193,364	\$260,000	\$272,000	\$12,000	5 %
42-00-5144	Fica/Federal Withholdings	\$94,682	\$110,000	\$100,756	(\$9,244)	-8 %
42-00-5145	Life Insurance	\$0	\$0	\$0	\$0	0 %
42-00-5146	Retirement Option	\$0	\$0	\$24,000	\$24,000	>100 %
42-00-5147	Retirement Contribution	\$44,139	\$53,000	\$47,000	(\$6,000)	-11 %
42-00-5212	Small Items Of Equipment	\$4,456	\$5,000	\$6,000	\$1,000	20 %
42-00-5214	Other Office Supps & Materials	\$501	\$500	\$1,000	\$500	100 %
42-00-5221	Medical Supplies	\$59,490	\$65,000	\$70,000	\$5,000	8 %
42-00-5223	CPR Cards	\$132	\$2,000	\$2,500	\$500	25 %
42-00-5224	Cadet Supplies	\$504	\$1,000	\$1,000	\$0	0 %
42-00-5225	Clothing And Uniforms	\$6,917	\$5,000	\$5,500	\$500	10 %
42-00-5226	Radio Equipment	\$723	\$0	\$2,500	\$2,500	>100 %
42-00-5227	Promotional Supplies	\$801	\$0	\$650	\$650	>100 %
42-00-5229	Other Operating Supplies	\$3,721	\$5,000	\$3,000	(\$2,000)	-40 %
42-00-5311	Telephone	\$6,194	\$7,000	\$7,000	\$0	0 %
42-00-5313	Postage	\$597	\$600	\$600	\$0	0 %
42-00-5321	Printing, Forms, Etc.	\$35	\$0	\$200	\$200	>100 %
42-00-5338	Other Publicity, Subscrip, Dues	\$3,435	\$12,000	\$12,000	\$0	0 %
42-00-5341	Electric	\$5,715	\$5,000	\$5,000	\$0	0 %
42-00-5342	Water	\$2,095	\$2,500	\$2,500	\$0	0 %
42-00-5343	Sewer	\$2,173	\$2,500	\$2,500	\$0	0 %
42-00-5344	Gas	\$3,734	\$5,000	\$5,500	\$500	10 %
42-00-5346	Trash	\$684	\$700	\$650	(\$50)	-7 %
42-00-5351	Employee Testing	\$523	\$600	\$550	(\$50)	-8 %
42-00-5352	Legal Services	\$1,043	\$3,000	\$2,000	(\$1,000)	-33 %
42-00-5353	Janitorial Services	\$0	\$0	\$0	\$0	0 %
42-00-5356	Accounting Services	\$32,979	\$40,000	\$35,000	(\$5,000)	-12 %
42-00-5357	Billing Service Fees	\$94,984	\$30,000	\$65,000	\$35,000	117 %
42-00-5358	Medical Advisory Services	\$140	\$1,800	\$1,800	\$0	0 %
42-00-5359	Central Square Fees	\$1,705	\$0	\$3,500	\$3,500	>100 %
42-00-5361	HR Services	\$5,420	\$7,000	\$7,500	\$500	7 %

AMBULANCE SERVICE FUND

EXPENDITURES

Department 00 - Administration

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023	2024	2025	Inc/Decr	%
		Actual	Projected	Approved		
42-00-5362	Medical Equip. & Repair	\$7,251	\$2,000	\$10,000	\$8,000	400 %
42-00-5364	Building Maint and Repairs	\$3,106	\$3,000	\$15,000	\$12,000	400 %
42-00-5365	Radio Repair & Maintenance	\$0	\$0	\$0	\$0	0 %
42-00-5368	Maintenance Contract	\$697	\$2,000	\$3,500	\$1,500	75 %
42-00-5369	Medical Direction Services	\$2,762	\$2,000	\$4,000	\$2,000	100 %
42-00-5373	Rooms And Lodging	\$0	\$1,500	\$1,500	\$0	0 %
42-00-5377	Meals	\$0	\$0	\$500	\$500	>100 %
42-00-5378	Other Travel	\$0	\$1,000	\$1,000	\$0	0 %
42-00-5381	Tuitions/Emt Training	\$3,407	\$5,000	\$20,000	\$15,000	300 %
42-00-5512	Insurance-Bldg and Equip	\$23,277	\$21,857	\$31,000	\$9,143	42 %
42-00-5513	Prof Liability Insurance	\$0	\$0	\$0	\$0	0 %
42-00-5515	Insurance Deductible	\$0	\$0	\$1,000	\$1,000	>100 %
42-00-5533	Fleet - Mach. & Equip. Rental	\$170,397	\$271,827	\$275,000	\$3,173	1 %
42-00-5534	Info Systems Services	\$20,823	\$5,000	\$10,000	\$5,000	100 %
42-00-5541	Provision for Depreciation	\$95,105	\$0	\$0	\$0	0 %
42-00-5751	Transfer to General Fund	\$0	\$0	\$0	\$0	0 %
42-00-5863	Reserve for Capital Projects	\$0	\$50,000	\$50,000	\$0	0 %
42-00-5864	Award Banquet Expenses	\$1,906	\$2,000	\$2,500	\$500	25 %
42-00-5865	Symposium	\$1,406	\$6,000	\$5,000	(\$1,000)	-17 %
42-00-5866	Donations	\$0	\$0	\$0	\$0	0 %
42-00-5867	RETAC Grant	\$3,458	(\$37)	\$5,000	\$5,037	-13,992 %
42-00-5868	Injury Prevention Grant	\$0	\$0	\$0	\$0	0 %
42-00-5869	Misc Grants	\$0	\$0	\$0	\$0	0 %
42-00-5891	Treasurers Fees	\$14,349	\$12,000	\$12,000	\$0	0 %
42-00-5911	Land	\$0	\$0	\$0	\$0	0 %
42-00-5929	Buildings	\$0	\$0	\$0	\$0	0 %
42-00-5944	Capital Equip Grant	\$0	\$50,000	\$50,000	\$0	0 %
42-00-5945	Communication Equipment	\$0	\$0	\$0	\$0	0 %
42-00-5946	Medical Equipment	\$0	\$0	\$0	\$0	0 %
42-00-5947	Office Machinery & Equipment	\$0	\$0	\$0	\$0	0 %
42-00-5999	X-Offset	\$0	\$0	\$0	\$0	0 %
Total Administration		\$2,203,137	\$2,518,082	\$2,712,852	\$194,770	8 %

SOLID WASTE MANAGEMENT FUND
 CALCULATION OF FUND BALANCE

Morgan County
 Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
EXPENDITURES						
	Total Expenditures	\$1,116,187	\$1,601,103	\$5,018,148	\$3,417,045	213 %
Less: Revenues Other Than Property Taxes:						
REVENUES						
		\$1,769,705	\$2,085,687	\$2,050,000	(\$35,687)	-2 %
	Total Revenues	\$1,769,705	\$2,085,687	\$2,050,000	(\$35,687)	-2 %
	Fund Balance, Beginning of Year	\$7,157,388	\$7,810,906	\$8,295,490	\$484,584	6 %
	Total Available Revenues Other Than Property Tax	\$8,927,093	\$9,896,593	\$10,345,490	\$448,897	5 %
	Fund Balance, End of Year	\$7,810,906	\$8,295,490	\$5,327,342	(\$2,968,148)	-36 %

SOLID WASTE MANAGEMENT FUND
SUMMARY OF REVENUES

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
REVENUES						
Intergovernmental						
44-00-4319	Other State Grants	\$0	\$0	\$0	\$0	0 %
44-00-4355	State Grant - Capital	\$0	\$0	\$0	\$0	0 %
Total Intergovernmental		\$0	\$0	\$0	\$0	0 %
Charges for Services						
44-00-4562	Standard Rate	\$371,923	\$550,000	\$560,000	\$10,000	2 %
44-00-4563	Contractor Rate	\$1,140,703	\$1,200,000	\$1,250,000	\$50,000	4 %
44-00-4564	Special Rates (add on)	\$29,000	\$50,000	\$55,000	\$5,000	10 %
44-00-4565	Item Rates	\$17,767	\$24,000	\$25,000	\$1,000	4 %
44-00-4566	Recycled Revenues	\$8,334	\$10,000	\$10,000	\$0	0 %
44-00-4577	Write-Offs	\$0	\$0	\$0	\$0	0 %
44-00-4579	Cash - Short/Long	(\$156)	(\$50)	\$0	\$50	-102 %
Total Charges for Services		\$1,567,570	\$1,833,950	\$1,900,000	\$66,050	4 %
Miscellaneous Revenue						
44-00-4601	Interest on Investments	\$200,358	\$250,000	\$150,000	(\$100,000)	-40 %
44-00-4625	(Gain)loss on sale of Assets	\$1,375	\$0	\$0	\$0	0 %
44-00-4672	Reserve for Capital Projects	\$0	\$0	\$0	\$0	0 %
44-00-4673	Reserve for Capital Equipment	\$0	\$0	\$0	\$0	0 %
44-00-4688	Freeday Revenue	\$0	\$0	\$0	\$0	0 %
44-00-4697	Rebates	\$0	\$1,737	\$0	(\$1,737)	-100 %
44-00-4699	Other Miscellaneous Revenues	\$403	\$0	\$0	\$0	0 %
Total Miscellaneous Revenue		\$202,135	\$251,737	\$150,000	(\$101,737)	-40 %
Transfers from Other Funds						
44-00-4926	Transfer from Central Services	\$0	\$0	\$0	\$0	0 %
Total Transfers from Other Funds		\$0	\$0	\$0	\$0	0 %
Total Revenues:		\$1,769,705	\$2,085,687	\$2,050,000	\$35,687	-2 %

SOLID WASTE MANAGEMENT FUND
SUMMARY OF EXPENSES

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Incr/Decr	%
EXPENDITURES						
	Landfill Site Mgt	\$594,237	\$547,827	\$3,570,422	3,022,595	552 %
	Waste Disposal Administration	\$521,950	\$1,053,276	\$1,447,726	\$394,450	37 %
	Total Expenditures:	\$1,116,187	\$1,601,103	\$5,018,148	\$3,417,045	213 %

SOLID WASTE MANAGEMENT FUND

EXPENDITURES

Department 66 - Landfill Site Mgt

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 66 - Landfill Site Mgt						
44-66-5113	Salaries - Permanent	\$138,870	\$135,876	\$139,272	\$3,396	2 %
44-66-5114	Salaries - Part time	\$0	\$0	\$0	\$0	0 %
44-66-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
44-66-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
44-66-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
44-66-5131	Accrued PTO	\$871	\$1,000	\$2,000	\$1,000	100 %
44-66-5132	*Accrued Sick Leave	\$0	\$0	\$0	\$0	0 %
44-66-5134	Salaries-Overtime	\$8,072	\$7,000	\$10,000	\$3,000	43 %
44-66-5142	Workman's Compensation	\$8,254	\$7,464	\$10,000	\$2,536	34 %
44-66-5143	Health Insurance	\$36,217	\$39,747	\$47,250	\$7,503	19 %
44-66-5144	FICA Taxes	\$11,184	\$11,279	\$12,300	\$1,021	9 %
44-66-5146	Retirement Option	\$0	\$0	\$0	\$0	0 %
44-66-5147	Retirement Contribution	\$5,758	\$5,800	\$5,900	\$100	2 %
44-66-5212	Small Items Of Equipment	\$2,738	\$4,000	\$5,000	\$1,000	25 %
44-66-5214	Other Office Supplies & Mat	\$0	\$0	\$0	\$0	0 %
44-66-5227	Equipment Parts	\$8,407	\$5,000	\$8,000	\$3,000	60 %
44-66-5229	Other Operating Supplies	\$68,312	\$55,000	\$80,000	\$25,000	45 %
44-66-5355	Architect, Engineer, Landscape	\$17,751	\$75,000	\$75,000	\$0	0 %
44-66-5358	Other Professional Services	\$2,692	\$5,000	\$5,000	\$0	0 %
44-66-5361	Equipment Repair and Maint	\$15,524	\$10,000	\$50,000	\$40,000	400 %
44-66-5365	Recycling Disposal	\$21,771	\$22,000	\$25,000	\$3,000	14 %
44-66-5391	Uniform Rental	\$1,870	\$1,700	\$1,800	\$100	6 %
44-66-5533	Fleet - Mach. & Equip. Rental	\$167,314	\$160,761	\$178,500	\$17,739	11 %
44-66-5534	Other Equip Rental	\$1,702	\$1,200	\$30,000	\$28,800	2,398 %
44-66-5541	Depreciation Infrastructure	\$76,930	\$0	\$0	\$0	0 %
44-66-5936	Cell Construction	\$81,145	\$0	\$2,885,400	\$2,885,400	>100 %
44-66-5999	X-Offset	(\$81,145)	\$0	\$0	\$0	0 %
Total Landfill Site Mgt		\$594,237	\$547,827	\$3,570,422	3,022,595	552 %

SOLID WASTE MANAGEMENT FUND

EXPENDITURES

Department 67 - Waste Disposal Administration

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 67 - Waste Disposal Administration						
44-67-5112	Salaries - Department Head	\$79,872	\$79,872	\$81,864	\$1,992	2 %
44-67-5113	Salaries - Permanent	\$94,271	\$95,412	\$95,256	(\$156)	0 %
44-67-5114	Salaries - Part Time	\$0	\$15,500	\$17,952	\$2,452	16 %
44-67-5117	Salary Adjustments	\$0	\$0	\$55,994	\$55,994	>100 %
44-67-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
44-67-5119	Salaries Bonus Pay	\$0	\$0	\$0	\$0	0 %
44-67-5122	Accrued PTO Payout	\$5,530	\$5,500	\$5,500	\$0	0 %
44-67-5131	Accrued PTO	\$4,426	\$2,500	\$2,500	\$0	0 %
44-67-5132	*Accrued Sick Leave	\$0	\$0	\$0	\$0	0 %
44-67-5134	Salaries-Overtime	\$4,758	\$5,000	\$5,000	\$0	0 %
44-67-5141	Unemployment Insurance	\$0	\$0	\$0	\$0	0 %
44-67-5142	Workman's Compensation	\$11,398	\$11,215	\$15,200	\$3,985	36 %
44-67-5143	Health Insurance	\$33,225	\$39,748	\$46,000	\$6,252	16 %
44-67-5144	FICA Taxes	\$13,973	\$14,735	\$15,000	\$265	2 %
44-67-5146	Retirement Option	\$0	\$0	\$6,000	\$6,000	>100 %
44-67-5147	Retirement Contribution	\$7,075	\$7,360	\$7,360	\$0	0 %
44-67-5212	Small Equipment	\$0	\$5,000	\$5,000	\$0	0 %
44-67-5214	Other Office Supplies & Mat	\$0	\$0	\$0	\$0	0 %
44-67-5227	Safety Supplies	\$528	\$800	\$1,000	\$200	25 %
44-67-5228	Computer Supplies	\$690	\$1,000	\$1,000	\$0	0 %
44-67-5229	Other Operating Supplies	\$2,136	\$2,000	\$2,000	\$0	0 %
44-67-5311	Telephone	\$1,622	\$1,800	\$1,900	\$100	6 %
44-67-5313	Postage	\$180	\$175	\$200	\$25	14 %
44-67-5321	Printing Forms, etc.	\$0	\$0	\$0	\$0	0 %
44-67-5341	Electric	\$33,228	\$32,000	\$38,000	\$6,000	19 %
44-67-5342	Water	\$762	\$800	\$1,000	\$200	25 %
44-67-5344	Gas	\$3,917	\$3,500	\$3,500	\$0	0 %
44-67-5351	Employment Physicals	\$166	\$86	\$500	\$414	476 %
44-67-5352	Legal Services	\$363	\$0	\$1,000	\$1,000	>100 %
44-67-5356	Accounting Fees	\$20,152	\$32,000	\$34,000	\$2,000	6 %
44-67-5357	Lab Tests	\$3,940	\$4,360	\$4,500	\$140	3 %
44-67-5358	Other Professional Services	\$3,180	\$2,500	\$2,500	\$0	0 %
44-67-5361	HR Services	\$1,272	\$5,900	\$6,100	\$200	3 %
44-67-5369	Other Repair & Maint Services	\$4,909	\$2,500	\$2,500	\$0	0 %
44-67-5372	Mileage	\$0	\$0	\$0	\$0	0 %
44-67-5373	Rooms & Lodging	\$0	\$761	\$800	\$39	5 %
44-67-5377	Meals	\$0	\$200	\$200	\$0	0 %
44-67-5378	Other Travel	\$0	\$0	\$400	\$400	>100 %
44-67-5381	Training and Membership	\$495	\$4,000	\$4,000	\$0	0 %
44-67-5512	Insurance-Bldg and Equip	\$24,907	\$40,000	\$40,000	\$0	0 %
44-67-5515	Self-Insurance/Deductible	\$0	\$0	\$0	\$0	0 %
44-67-5532	Telecom Services	\$0	\$0	\$0	\$0	0 %
44-67-5533	Fleet - Mach. & Equip. Rental	\$14,021	\$0	\$0	\$0	0 %
44-67-5534	Info Systems Services	\$1,020	\$2,000	\$2,000	\$0	0 %

SOLID WASTE MANAGEMENT FUND

EXPENDITURES

Department 67 - Waste Disposal Administration

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023	2024	2025	Inc/Decr	%
		Actual	Projected	Approved		
44-67-5541	Provisions For Depreciation	\$47,788	\$0	\$0	\$0	0 %
44-67-5593	State of Colo Fees	\$4,925	\$10,000	\$30,000	\$20,000	200 %
44-67-5862	Freeday Expense	\$0	\$0	\$0	\$0	0 %
44-67-5863	Reserve for Cell Construction	\$0	\$290,500	\$308,000	\$17,500	6 %
44-67-5864	Reserve for Capital Equipment	\$0	\$37,000	\$45,000	\$8,000	22 %
44-67-5871	Closure & Post-Closure Care	\$78,228	\$40,000	\$40,000	\$0	0 %
44-67-5891	Treasurers Fees	\$18,993	\$16,500	\$19,000	\$2,500	15 %
44-67-5911	Land Purchase	\$0	\$0	\$0	\$0	0 %
44-67-5926	Buildings	\$0	\$0	\$0	\$0	0 %
44-67-5949	Other Machinery & Equipment	\$23,695	\$241,052	\$500,000	\$258,948	107 %
44-67-5999	X-Offset	(\$23,695)	\$0	\$0	\$0	0 %
Total Waste Disposal Administration		\$521,950	\$1,053,276	\$1,447,726	\$394,450	37 %

SOLID WASTE MANAGEMENT FUND

GRAND TOTAL EXPENDITURES

ALL DEPARTMENTS

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
	Total Expenditures:	\$1,116,187	\$1,601,103	\$5,018,148	\$3,417,045	213 %



CENTRAL SERVICES FUND
CALCULATION OF FUND BALANCE

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
EXPENDITURES						
	Total Expenditures	\$5,278,723	\$5,772,578	\$7,805,429	\$2,032,851	35 %
Less: Revenues Other Than Property Taxes:						
REVENUES						
		\$4,949,652	\$5,807,234	\$5,905,100	\$97,866	2 %
	Total Revenues	\$4,949,652	\$5,807,234	\$5,905,100	\$97,866	2 %
	Fund Balance, Beginning of Year	\$9,407,916	\$9,078,845	\$9,113,501	\$34,656	0 %
	Total Available Revenues Other Than Property Tax	\$14,357,568	\$14,886,079	\$15,018,601	\$132,522	1 %
	Fund Balance, End of Year	\$9,078,845	\$9,113,501	\$7,213,172	(\$1,900,329)	-21 %

CENTRAL SERVICES FUND
SUMMARY OF REVENUES

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
REVENUES						
Intergovernmental						
41-00-4318	State Capital Grant	\$0	\$70,000	\$110,000	\$40,000	57 %
41-00-4319	Other State Grants	\$0	\$0	\$0	\$0	0 %
Total Intergovernmental		\$0	\$70,000	\$110,000	\$40,000	57 %
Charges for Services						
41-00-4581	Accounting Services	\$426,132	\$600,000	\$600,000	\$0	0 %
41-00-4582	Fleet Equipment Use	\$2,772,724	\$3,400,000	\$3,500,000	\$100,000	3 %
41-00-4583	Human Resources	\$131,403	\$90,000	\$90,000	\$0	0 %
41-00-4584	Equipment Services	\$0	\$0	\$0	\$0	0 %
41-00-4585	Postage Services	\$35,593	\$35,000	\$35,000	\$0	0 %
41-00-4586	Legal Services	\$89,532	\$110,000	\$145,000	\$35,000	32 %
41-00-4587	Information Systems Services	\$800,640	\$800,000	\$1,200,000	\$400,000	50 %
41-00-4588	Fuel Services	\$165,399	\$160,000	\$160,000	\$0	0 %
41-00-4589	Sales Maps & Copies	\$0	\$0	\$0	\$0	0 %
41-00-4591	Telephone Services	\$15,254	\$15,000	\$15,000	\$0	0 %
Total Charges for Services		\$4,436,677	\$5,210,000	\$5,745,000	\$535,000	10 %
Miscellaneous Revenue						
41-00-4629	(Gain) Loss on Sale of Assets	\$423,225	\$0	\$0	\$0	0 %
41-00-4694	Insurance Recovery	\$80,023	\$0	\$0	\$0	0 %
41-00-4695	GIS Project Revenue	\$6,838	\$100	\$100	\$0	0 %
41-00-4696	CIS Fees	\$1,671	\$22,000	\$50,000	\$28,000	127 %
41-00-4699	Other Miscellaneous Revenues	\$1,217	\$0	\$0	\$0	0 %
Total Miscellaneous Revenue		\$512,975	\$22,100	\$50,100	\$28,000	127 %
Transfers from Other Funds						
41-00-4901	Transfer From General Fund	\$0	\$57,552	\$0	(\$57,552)	-100 %
41-00-4911	Transfer from Road and Bridge	\$0	\$447,582	\$0	(\$447,582)	-100 %
Total Transfers from Other Funds		\$0	\$505,134	\$0	(\$505,134)	-100 %
Total Revenues:		\$4,949,652	\$5,807,234	\$5,905,100	\$97,866	2 %

CENTRAL SERVICES FUND
SUMMARY OF EXPENSES

Morgan County
Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
EXPENDITURES						
	Information Systems	\$1,142,423	\$1,238,046	\$1,398,148	\$160,102	13 %
	Accounting	\$462,587	\$480,820	\$540,427	\$59,607	12 %
	DHS Attorney	\$143,841	\$148,704	\$173,748	\$25,044	17 %
	Fleet Equipment Management	\$3,429,001	\$3,785,358	\$5,547,710	1,762,352	47 %
	Human Resources	\$100,870	\$119,650	\$145,396	\$25,746	22 %
	Total Expenditures:	\$5,278,723	\$5,772,578	\$7,805,429	\$2,032,851	35 %

CENTRAL SERVICES FUND

EXPENDITURES

Department 06 - Information Systems

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 06 - Information Systems						
41-06-5112	Salaries - Department Head	\$123,600	\$123,600	\$126,696	\$3,096	3 %
41-06-5113	Salaries - Permanent	\$213,292	\$268,296	\$268,296	\$0	0 %
41-06-5114	Salaries - Part time	\$0	\$0	\$0	\$0	0 %
41-06-5116	On-Call Pay	\$17,656	\$15,000	\$15,000	\$0	0 %
41-06-5117	Salary Adjustments	\$0	\$0	\$66,151	\$66,151	>100 %
41-06-5118	Salary Reimbursement	(\$4,700)	\$0	\$0	\$0	0 %
41-06-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
41-06-5122	Accrued PTO Payout	\$8,556	\$4,000	\$4,000	\$0	0 %
41-06-5123	*Accrued Sick Leave Payout	\$0	\$0	\$0	\$0	0 %
41-06-5131	Accrued PTO	\$4,869	\$2,000	\$2,000	\$0	0 %
41-06-5132	*Accrued Sick Leave	\$0	\$0	\$0	\$0	0 %
41-06-5134	Salaries-Overtime	\$300	\$600	\$600	\$0	0 %
41-06-5142	Workman's Comp	\$438	\$600	\$600	\$0	0 %
41-06-5143	Health & Life Insurance	\$46,802	\$60,000	\$60,000	\$0	0 %
41-06-5144	FICA Taxes	\$27,525	\$29,881	\$29,881	\$0	0 %
41-06-5146	Retirement Option	\$0	\$0	\$12,000	\$12,000	>100 %
41-06-5147	Retirement Contribution	\$13,488	\$15,624	\$15,624	\$0	0 %
41-06-5212	Small Equipment	\$49,237	\$60,000	\$75,000	\$15,000	25 %
41-06-5214	Other Office Supplies & Mat	\$364	\$600	\$800	\$200	33 %
41-06-5215	Computer Paper	\$6,302	\$700	\$800	\$100	14 %
41-06-5228	Computer Supplies	\$195,671	\$95,000	\$105,000	\$10,000	11 %
41-06-5229	Other Operating Supplies	\$1,641	\$750	\$700	(\$50)	-7 %
41-06-5311	Telephone	\$10,578	\$10,000	\$10,000	\$0	0 %
41-06-5313	Postage	\$0	\$200	\$200	\$0	0 %
41-06-5322	Books, Brochures, Etc.	\$0	\$0	\$0	\$0	0 %
41-06-5333	Subscriptions	\$0	\$0	\$0	\$0	0 %
41-06-5338	Internet Services	\$5,476	\$7,000	\$8,000	\$1,000	14 %
41-06-5356	Data Processing Services	\$331,744	\$503,000	\$520,000	\$17,000	3 %
41-06-5368	Phone System Repair and Maint	\$0	\$4,000	\$5,000	\$1,000	25 %
41-06-5369	Other Repair & Maintenance	\$0	\$500	\$800	\$300	60 %
41-06-5372	Mileage	\$0	\$0	\$200	\$200	>100 %
41-06-5373	Rooms & Lodging	\$0	\$0	\$200	\$200	>100 %
41-06-5377	Meals	\$0	\$0	\$200	\$200	>100 %
41-06-5378	Other Travel	\$0	\$0	\$200	\$200	>100 %
41-06-5381	Training Fees	\$95	\$1,500	\$2,000	\$500	33 %
41-06-5533	Fleet - Mach. & Equip. Rental	\$204	\$195	\$200	\$5	3 %
41-06-5541	Provisions For Depreciation	\$89,288	\$0	\$0	\$0	0 %
41-06-5866	SIPA grant	\$0	\$0	\$0	\$0	0 %
41-06-5867	GIS Mapping Project	\$0	\$0	\$0	\$0	0 %
41-06-5947	GIS Equipment	\$0	\$0	\$5,000	\$5,000	>100 %
41-06-5948	Computer Equipment	\$0	\$35,000	\$63,000	\$28,000	80 %
41-06-5999	X-Offset	\$0	\$0	\$0	\$0	0 %
Total Information Systems		\$1,142,423	\$1,238,046	\$1,398,148	\$160,102	13 %

CENTRAL SERVICES FUND

EXPENDITURES

Department 07 - Accounting

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 07 - Accounting						
41-07-5112	Salaries - Dept Head	\$0	\$89,568	\$89,568	\$0	0 %
41-07-5113	Salaries - Permanent	\$268,935	\$207,800	\$201,168	(\$6,632)	-3 %
41-07-5114	Salaries - Part time	\$0	\$0	\$0	\$0	0 %
41-07-5117	Salary Adjustments	\$0	\$0	\$48,691	\$48,691	>100 %
41-07-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
41-07-5119	Salaries - Bonus Pay	\$1,000	\$0	\$0	\$0	0 %
41-07-5122	Accrued PTO Payout	\$5,232	\$6,000	\$6,000	\$0	0 %
41-07-5123	*Accrued Sick Leave Payout	\$0	\$0	\$0	\$0	0 %
41-07-5131	Accrued PTO	\$4,354	\$0	\$1,000	\$1,000	>100 %
41-07-5132	*Accrued Sick Leave (50%)	\$0	\$0	\$0	\$0	0 %
41-07-5134	Salaries-Overtime	\$37,394	\$12,240	\$4,000	(\$8,240)	-67 %
41-07-5142	Workman's Comp	\$436	\$352	\$500	\$148	42 %
41-07-5143	Health & Life Insurance	\$48,376	\$53,360	\$85,000	\$31,640	59 %
41-07-5144	FICA Taxes	\$23,768	\$25,000	\$23,000	(\$2,000)	-8 %
41-07-5146	Retirement Option	\$0	\$0	\$6,000	\$6,000	>100 %
41-07-5147	Retirement Contribution	\$12,253	\$13,000	\$12,000	(\$1,000)	-8 %
41-07-5148	Retirement Forfeiture	\$0	\$0	\$0	\$0	0 %
41-07-5212	Small Equipment	\$0	\$0	\$0	\$0	0 %
41-07-5214	Other Office Supplies & Mat	\$401	\$0	\$500	\$500	>100 %
41-07-5229	Other Operating Supplies	\$10,460	\$11,000	\$11,000	\$0	0 %
41-07-5313	Postage	\$2,811	\$2,500	\$2,500	\$0	0 %
41-07-5319	Postage Meter	\$24,000	\$36,000	\$36,000	\$0	0 %
41-07-5321	Printing, Forms, Etc.	\$0	\$0	\$0	\$0	0 %
41-07-5331	Publication of Legal Notices	\$2,663	\$4,500	\$4,500	\$0	0 %
41-07-5333	Subscriptions	\$1,686	\$0	\$0	\$0	0 %
41-07-5335	Membership Fees	\$790	\$500	\$1,000	\$500	100 %
41-07-5352	Legal Services	\$9,613	\$2,500	\$1,000	(\$1,500)	-60 %
41-07-5368	Maintenance Contracts	\$8,216	\$5,000	\$5,000	\$0	0 %
41-07-5372	Mileage	\$0	\$0	\$0	\$0	0 %
41-07-5373	Rooms & Lodging	\$0	\$0	\$0	\$0	0 %
41-07-5377	Meals	\$0	\$0	\$0	\$0	0 %
41-07-5378	Other Travel	\$0	\$0	\$0	\$0	0 %
41-07-5381	Training Fees	\$200	\$500	\$2,000	\$1,500	299 %
41-07-5533	Fleet - Mach. & Equip. Rental	\$0	\$0	\$0	\$0	0 %
41-07-5541	Provisions For Depreciation	\$0	\$0	\$0	\$0	0 %
41-07-5947	Office Mach & Equip	\$0	\$11,000	\$0	(\$11,000)	-100 %
41-07-5999	X-Offset	\$0	\$0			>100 %
Total Accounting		\$462,587	\$480,820	\$540,427	\$59,607	12 %

CENTRAL SERVICES FUND

EXPENDITURES

Department 11 - DHS Attorney

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 11 - DHS Attorney						
41-11-5112	Dept Head - Salaries	\$108,204	\$110,904	\$110,904	\$0	0 %
41-11-5117	Salary Adjustments	\$0	\$0	\$18,574	\$18,574	>100 %
41-11-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
41-11-5122	Accrued PTO Pay Out	\$5,826	\$7,000	\$7,000	\$0	0 %
41-11-5123	*Accrued Sick Leave Payout	\$0	\$0	\$0	\$0	0 %
41-11-5131	Accrued PTO	\$2,762	\$2,000	\$2,000	\$0	0 %
41-11-5132	*Accrued Sick Leave	\$0	\$0	\$0	\$0	0 %
41-11-5142	Workers Compensation	\$137	\$200	\$200	\$0	0 %
41-11-5143	Health & Life Insurance	\$12,072	\$13,200	\$14,120	\$920	7 %
41-11-5144	FICA Taxes	\$8,678	\$8,500	\$8,500	\$0	0 %
41-11-5146	Retirement Option	\$0	\$0	\$6,000	\$6,000	>100 %
41-11-5147	Retirement Contribution	\$4,328	\$4,400	\$4,400	\$0	0 %
41-11-5212	Small Equipment	\$0	\$0	\$0	\$0	0 %
41-11-5214	Other Office Supplies	\$0	\$0	\$0	\$0	0 %
41-11-5229	Other Operating Supplies	\$0	\$200	\$0	(\$200)	-100 %
41-11-5311	Telephone	\$0	\$0	\$0	\$0	0 %
41-11-5313	Postage	\$160	\$250	\$200	(\$50)	-20 %
41-11-5333	Books and Subscriptions	\$0	\$0	\$0	\$0	0 %
41-11-5335	Membership Fees	\$715	\$700	\$500	(\$200)	-29 %
41-11-5372	Mileage	\$204	\$250	\$250	\$0	0 %
41-11-5373	Rooms & Lodging	\$391	\$600	\$600	\$0	0 %
41-11-5377	Meals	\$88	\$200	\$200	\$0	0 %
41-11-5378	Other Travel	\$0	\$0	\$0	\$0	0 %
41-11-5381	Training and Tuitions	\$275	\$300	\$300	\$0	0 %
41-11-5533	Fleet Mach & Equip Rental	\$0	\$0	\$0	\$0	0 %
Total DHS Attorney		\$143,841	\$148,704	\$173,748	\$25,044	17 %

CENTRAL SERVICES FUND

EXPENDITURES

Department 78 - Fleet Equipment Management

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 78 - Fleet Equipment Management						
41-78-5112	Salaries - Department Head	\$71,964	\$73,763	\$73,763	\$0	0 %
41-78-5113	Salaries - Permanent	\$229,389	\$228,256	\$318,487	\$90,231	40 %
41-78-5114	Salaries - Temporary	\$0	\$0	\$0	\$0	0 %
41-78-5116	Salaries - On Call	\$36	\$0	\$0	\$0	0 %
41-78-5117	Salary Adjustments	\$0	\$0	\$65,692	\$65,692	>100 %
41-78-5118	Salary Reimbursement	\$48,530	\$50,277	\$50,293	\$16	0 %
41-78-5119	Bonus Pay	\$0	\$0	\$0	\$0	0 %
41-78-5122	Accrued PTO Payout	\$0	\$3,000	\$3,000	\$0	0 %
41-78-5131	Accrued PTO	\$3,071	\$5,000	\$5,000	\$0	0 %
41-78-5132	*Accrued Sick Leave	\$0	\$0	\$0	\$0	0 %
41-78-5134	Salaries-Overtime	\$3,294	\$1,400	\$600	(\$800)	-57 %
41-78-5141	Unemployment Insurance	\$0	\$8,862	\$8,862	\$0	0 %
41-78-5142	Workman's Compensation	\$10,259	\$6,061	\$6,900	\$839	14 %
41-78-5143	Health & Life Insurance	\$64,985	\$69,558	\$92,745	\$23,187	33 %
41-78-5144	FICA Taxes	\$23,099	\$23,105	\$30,007	\$6,902	30 %
41-78-5146	Retirement Option	\$0	\$0	\$12,000	\$12,000	>100 %
41-78-5147	Retirement Contribution	\$12,186	\$12,081	\$15,670	\$3,589	30 %
41-78-5212	Small Items of Equipment	\$1,146	\$7,000	\$5,000	(\$2,000)	-29 %
41-78-5214	Other Office Supplies & Mat	\$231	\$700	\$700	\$0	0 %
41-78-5226	Radio Equipment	(\$14)	\$800	\$800	\$0	0 %
41-78-5228	Welding Supplies	\$3,874	\$2,500	\$3,500	\$1,000	40 %
41-78-5229	Other Operating Supplies	\$49,427	\$43,250	\$45,000	\$1,750	4 %
41-78-5231	Gas and diesel	\$1,031,987	\$982,000	\$1,100,000	\$118,000	12 %
41-78-5232	Car & Light Truck Parts	\$35,505	\$79,000	\$75,000	(\$4,000)	-5 %
41-78-5233	Machinery & Equipment Parts	\$330,217	\$328,000	\$325,000	(\$3,000)	-1 %
41-78-5234	Painting Supplies	\$0	\$250	\$250	\$0	0 %
41-78-5235	Grease, Oil, etc.	\$77,876	\$88,250	\$85,000	(\$3,250)	-4 %
41-78-5239	Tires, Tubes, Etc.	\$109,565	\$74,000	\$85,000	\$11,000	15 %
41-78-5311	Telephone	\$10,002	\$9,400	\$10,000	\$600	6 %
41-78-5313	Postage & Freight	\$132	\$100	\$100	\$0	0 %
41-78-5337	Advertising	\$0	\$0	\$0	\$0	0 %
41-78-5338	Subscriptions and Dues	\$6,625	\$15,555	\$15,555	\$0	0 %
41-78-5341	Electricity	\$16,410	\$15,600	\$17,000	\$1,400	9 %
41-78-5342	Water	\$892	\$910	\$900	(\$10)	-1 %
41-78-5343	Sewer	\$1,119	\$960	\$950	(\$10)	-1 %
41-78-5344	Gas	\$10,893	\$8,800	\$10,000	\$1,200	14 %
41-78-5346	Trash	\$3,062	\$2,300	\$2,500	\$200	9 %
41-78-5351	Employee Physicals	\$832	\$0	\$0	\$0	0 %
41-78-5356	Data Processing Services	\$0	\$4,500	\$17,500	\$13,000	289 %
41-78-5361	Repair & Maint/Outside Service	\$78,514	\$110,000	\$100,000	(\$10,000)	-9 %
41-78-5362	Other Equip Repair/Outside Ser	\$7,328	\$10,000	\$10,000	\$0	0 %
41-78-5366	Buildings	\$0	\$0	\$0	\$0	0 %
41-78-5373	Rooms & Lodging	\$0	\$0	\$250	\$250	>100 %
41-78-5377	Meals	\$0	\$0	\$100	\$100	>100 %

CENTRAL SERVICES FUND
 EXPENDITURES
 Department 78 - Fleet Equipment Management

Morgan County
 Fort Morgan, Colorado

Ledger Account	Description	2023	2024	2025	Inc/Decr	%
		Actual	Projected	Approved		
41-78-5378	Other Travel	\$0	\$0	\$100	\$100	>100 %
41-78-5381	Training Fees	\$0	\$2,600	\$5,000	\$2,400	92 %
41-78-5391	Uniform rental	\$2,712	\$2,500	\$3,000	\$500	20 %
41-78-5512	Insurance on Vehicles	\$44,717	\$54,033	\$60,000	\$5,967	11 %
41-78-5515	Self-Insurance/Deductible	(\$4,120)	\$4,500	\$4,500	\$0	0 %
41-78-5533	Fleet - Mach. & Equip. Rental	\$33,520	\$32,432	\$32,000	(\$432)	-1 %
41-78-5541	Provision for Depreciation	\$1,107,738	\$0	\$0	\$0	0 %
41-78-5761	Transfer to Solid Waste Manage	\$0	\$0	\$0	\$0	0 %
41-78-5762	Transfer to Ambulance Fund	\$0	\$0	\$0	\$0	0 %
41-78-5869	Misc. - Tool Allowance	\$2,000	\$1,500	\$2,500	\$1,000	67 %
41-78-5923	Buildings	\$0	\$0	\$0	\$0	0 %
41-78-5941	General Purpose Mach & Equip	\$889,066	\$1,422,555	\$2,847,486	\$1,424,931	100 %
41-78-5999	X-Offset	(\$889,066)	\$0	\$0	\$0	0 %
Total Fleet Equipment Management		\$3,429,001	\$3,785,358	\$5,547,710	1,762,352	47 %

CENTRAL SERVICES FUND

EXPENDITURES

Department 79 - Human Resources

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
Department 79 - Human Resources						
41-79-5112	Salaries-Department Head	\$44,412	\$20,000	\$46,764	\$26,764	134 %
41-79-5113	Salaries - Permanent	\$8,873	\$5,000	\$0	(\$5,000)	-100 %
41-79-5114	Salaries - Part-time	\$0	\$0	\$0	\$0	0 %
41-79-5117	Salary Adjustments	\$0	\$0	\$7,832	\$7,832	>100 %
41-79-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
41-79-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
41-79-5131	Accrued PTO	\$1,014	\$0	\$1,000	\$1,000	>100 %
41-79-5132	*Accrued Sick Leave	\$0	\$0	\$0	\$0	0 %
41-79-5134	Salaries-Overtime	\$0	\$43	\$0	(\$43)	-100 %
41-79-5141	Unemployment	\$0	\$0	\$0	\$0	0 %
41-79-5142	Workman's Comp	\$0	\$92	\$500	\$408	437 %
41-79-5143	Health & Life Insurance	\$7,087	\$5,521	\$13,000	\$7,480	135 %
41-79-5144	FICA Taxes	\$4,074	\$1,574	\$6,000	\$4,426	281 %
41-79-5146	Retirement Option	\$0	\$0	\$0	\$0	0 %
41-79-5147	Retirement Contribution	\$1,763	\$804	\$3,000	\$2,196	273 %
41-79-5212	Small Items of Equipment	\$0	\$0	\$150	\$150	>100 %
41-79-5214	Other Office Supplies & Mat	\$3,005	\$4,500	\$2,000	(\$2,500)	-56 %
41-79-5229	Other Operating Supplies	\$196	\$0	\$300	\$300	>100 %
41-79-5311	Telephone	\$0	\$801	\$1,100	\$299	37 %
41-79-5313	Postage	\$315	\$150	\$250	\$100	66 %
41-79-5321	Printing, Forms, Etc	\$0	\$65	\$150	\$85	129 %
41-79-5335	Membership Fees	\$459	\$0	\$750	\$750	>100 %
41-79-5337	Advertising	\$0	\$0	\$0	\$0	0 %
41-79-5338	Subscriptions	\$90	\$0	\$100	\$100	>100 %
41-79-5351	Employee Physicals	\$2,456	\$1,500	\$5,000	\$3,500	233 %
41-79-5352	Legal Services	\$5,511	\$25,000	\$25,000	\$0	0 %
41-79-5353	Pre Employment Tests	\$3,143	\$500	\$500	\$0	0 %
41-79-5355	Consultants Services	\$0	\$45,000	\$10,000	(\$35,000)	-78 %
41-79-5368	Maintenance Contracts	\$6,665	\$1,500	\$10,000	\$8,500	566 %
41-79-5372	Mileage	\$0	\$0	\$0	\$0	0 %
41-79-5377	Meals	\$0	\$0	\$0	\$0	0 %
41-79-5381	Training Fees	\$11,808	\$100	\$2,000	\$1,900	1,881 %
41-79-5382	Tuition Reimbursement	\$0	\$7,500	\$7,500	\$0	0 %
41-79-5533	Fleet - Mach. & Equip. Rental	\$0	\$0	\$0	\$0	0 %
41-79-5541	Provision for Depreciation	\$0	\$0	\$0	\$0	0 %
41-79-5867	Safety Committee	\$0	\$0	\$0	\$0	0 %
41-79-5868	Employee Wellnes/Appreciation	\$0	\$0	\$2,500	\$2,500	>100 %
41-79-5947	Office Mach and Equip	\$0	\$0	\$0	\$0	0 %
41-79-5999	X Offset	\$0	\$0	\$0	\$0	0 %
Total Human Resources		\$100,870	\$119,650	\$145,396	\$25,746	22 %

CENTRAL SERVICES FUND

GRAND TOTAL EXPENDITURES

ALL DEPARTMENTS

Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2023 Actual	2024 Projected	2025 Approved	Inc/Decr	%
	Total Expenditures:	\$5,278,723	\$5,772,578	\$7,805,429	\$2,032,851	35 %

Morgan County has no outstanding debt

