



**MORGAN COUNTY**

**2026 BUDGET**

**FORT MORGAN, COLORADO**



**MORGAN COUNTY  
ADMINISTRATION**

**LETTER OF BUDGET TRANSMITTAL**

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

Date: December 22, 2025

Attached is the 2026 budget for Morgan County, submitted pursuant to Section 29-1-113, CRS. This budget was adopted on December 22, 2025. 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 29.236 includes .288 mill certified due to County abatements. Based on an assessed valuation of \$768,599,180 the property tax revenue is \$22,249,409. A copy of the certification of mill levies sent to the County Commissioners is in the preface to the budget.

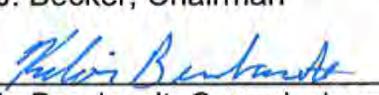
**AN INCREASED LEVY BEYOND THE PROPERTY TAX REVENUE LIMIT IS NOT  
BEING REQUESTED.**

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.



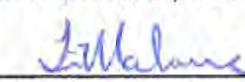
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Jon J. Becker, Chairman



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Kelvin Bernhardt, Commissioner



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Tim Malone, Commissioner

ATTEST:



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Kevin Strauch, Clerk to the Board



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Fort Morgan, Colorado**

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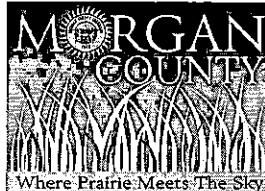
# **COUNTY MISSION STATEMENT**

## **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:**

Jon J. Becker  
Kelvin S. Bernhardt  
Tim A. Malone



## MORGAN COUNTY ADMINISTRATION

Honorable Board of Morgan County Commissioners:

We are pleased to present for your consideration the 2026 budget for Morgan County. This budget is balanced, represents the County's financial plan for 2026, 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	<u>0.288</u>
Total General	19.736
Road and Bridge	7.500
Social Services	<u>2.000</u>
Total Levy	<u><u>29.236</u></u>

This will generate \$22,249,409 in property tax revenues to be collected in 2026. This is an increase of \$640,225 from 2025 property tax revenues. The 2026 approved Morgan County budget is \$71,260,213. This is an increase of 2,652,674 from the final 2025 County budget.

### Increase in Assessed Value

For 2025, Morgan County experienced an increase of \$24,378,740 in assessed valuation at \$768,599,180 up from \$744,220,440 in 2024. 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 slightly higher than most areas of the State.

### **Personnel Expenses**

The County completed an employee market salary study in 2024. The results of the study were 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 2026 budget year. The County pays approximately \$3.4 million dollars a year for employee health premiums. The County provides health insurance coverage for all full-time employees. In 2026 the County will pay \$600 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 2026 General Fund budget is \$34,959,990. This is an increase of \$3,851,739 from the 2025 budget. The General Fund capital outlay budget is \$2,303,731 in 2026. The capital projects budget includes \$411,000 for the completion of the new hog and sheep barn at the Morgan County Fairgrounds and \$350,000 for a new grader shed. The County also budgeted \$880,000 for infrastructure improvement projects to the Justice Center and Administration Building. The General Fund mill levy is set at 19.448. In addition, a 0.288 mill from tax abatements has been certified for a total of 19.736. 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 2026 Road and Bridge Fund budget is \$11,186,698. This is an increase of \$123,641 from the 2025 budget. The Road and Bridge fund mill levy was set at 7.5 for 2025 for taxes collected in 2026. 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 projects planned for 2026. There will be an overlay project on County Road P from Highway 52 to Road 3 for a budget of \$579,822 and on County Road 4 from Road P to Wiggins City Limits for \$120,444. Capital bridge projects include two County Bridges for a total budget of \$445,000. The County budgets annually to reserve funds for future major road and bridge projects. Morgan County will reserve \$100,000 in 2026 for future capital road and bridge projects. The County continues to review long range planning to try and stay ahead on road paving projects. The County will also continue routine maintenance and snow removal of County roadways.

### **Social Services Fund:**

The Social Services Fund provides a variety of State mandated social services including public assistance and children and family services programs. The Social Services Fund mill levy has been set at 2.0. The budget for 2026 is \$7,743,866. This is a decrease of \$131,235 from the 2025 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 2026 budget for the 911 Emergency Telephone Fund is \$1,236,500. This is a decrease from the 2025 budget of \$743,000. The 2026 budget includes \$210,000 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. A surcharge increase from \$2.12 to \$3.00 will go into effect in 2026. The County also began receiving fees from prepaid calling cards in 2011.

Lodging Tax Tourism Fund:

The Lodging Tax Tourism Fund in 2026 continues to receive the 2.9% local lodging tax to support our tourism industry. The total budget for 2026 is \$272,000. There is no increase from 2025 to 2026. 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 2026 budget for Morgan County is \$145,000. This is a decrease of \$799,904 from the 2025 budget. The County used the 2025 funds to start a new hog and sheep barn at the Morgan County Fairgrounds. This project will be finished in 2026 using General Fund monies, which will be paid back from the Conservation Trust Fund over a number of years. 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 2026 budget includes an additional transfer from the General Fund of \$10 million dollars making the total transfer of funds to the Jail Capital Improvement Fund of \$10,120,000. The 2026 budget doesn't include any expenses for the Jail Capital Improvement Fund.

Central Services Fund:

The 2026 budget for the Central Services Fund, an internal service fund, is \$7,908,599. This is an increase of \$103,170 from the 2025 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 2026 budget is \$4,713,064. 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 2026 Ambulance Service budget is \$3,090,629. The County continues to reserve funds for capital building and equipment needs.

**The 2026 Morgan County Budget**

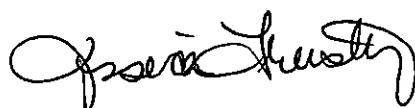
The County continues to evaluate and follow a ten-year plan developed for all the departments with emphasis on staffing levels and capital projects. The budgeting effort will be the starting point for an overall comprehensive operation and management plan that will aid in providing direction to County 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 29.236.
- Assessed value increased by \$24,378,740.
- Total 2026 Morgan County budget is \$71,260,213.
- Employees will see 2.5% COLA salary increases.
- A 6% increase in employee health premiums is effective in 2026.

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,



Jessica Trusty  
Budget Officer

**MORGAN COUNTY**  
**Final Proposed FTEs for 2026**  
 (Includes regular positions only - Does not include seasonal or temporary employees)  
 (Includes vacant positions)

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Department	Proposed 2026 FTEs		
	Full-time	Part-time	Total
Ambulance	22	7.00	29.00
Assessor	10		10.00
Building Inspections	2		2.00
Building Maintenance	7		7.00
Clerk and Recorder	12		12.00
Commissioners	3		3.00
Commissioner Administration	1		1.00
Communications	15		15.00
Coroner	3	0.50	3.50
County Attorney	1		1.00
Emergency Management	1		1.00
Extension	2		2.00
Fairgrounds	1		1.00
Fleet Maintenance	7		7.00
Finance	6		6.00
Human Resources	1		1.00
Lodging & Tourism	-		-
Planning and Zoning	3		3.00
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
<b>Total County</b>	<b>282</b>	<b>9.00</b>	<b>291.00</b>

**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 2026; 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, December 9, 2025, 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/Jessica Trusty  
Budget Officer

Publication: December 4, 2025

RESOLUTION 2025 BCC 51

**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 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026.

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

**WHEREAS**, Budget Officer, Jessica Trusty, has submitted the proposed Budget to this governing body on October 15, 2025, 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 December 9, 2025, 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
<b>General Fund</b>	\$ 34,959,990
<b>Special Revenue Funds</b>	
Road and Bridge Fund	11,186,698
Social Services Fund	7,743,866
911 Emergency Telephone Fund	1,236,500
Lodging Tourism Tax Fund	272,000
Conservation Trust Fund	145,000
Confiscation Seizure Fund	3,867
<b>Capital Improvement Fund</b>	-
Jail Capital Improvement Fund	-
<b>Enterprise Funds</b>	
Ambulance Service Fund	3,090,629
Solid Waste Management Fund	4,713,064
<b>Central Services Fund</b>	<u>7,908,599</u>
<b>Totals</b>	<u>\$ 71,260,213</u>

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

Official Records of Morgan County, CO 959945  
12/22/2025 11:01:33 AM Pgs: 3 Rec Fee: 0.00  
State Documentary Fee: \$ Clerk: Kevin Strauch



Fund	From <To> Fund Balance	From Sources Other Than General Property Tax	From Property Tax	Total
<b>General</b>	<b>\$ 11,572,216</b>	<b>\$ 8,440,056</b>	<b>\$ 14,947,717</b>	<b>\$ 34,959,990</b>
<b>Special Revenue</b>				
Road and Bridge	1,044,500	4,377,704	5,764,494	\$ 11,186,698
Social Services	723,215	5,483,453	1,537,198	\$ 7,743,866
911 Emergency Telephone	(265,500)	1,502,000	0	\$ 1,236,500
Lodging Tourism Tax	-	272,000	0	\$ 272,000
Conservation Trust	-	145,000	0	\$ 145,000
Confiscation Seizure Fund	3,767	100	0	\$ 3,867
Jail Capital Improvement	(10,015,000)	10,015,000	0	\$ -
<b>Enterprise Funds</b>				
Ambulance Service Fund	78,629	3,012,000	0	\$ 3,090,629
Solid Waste Management	2,332,064	2,381,000	0	\$ 4,713,064
<b>Central Services</b>	<b>2,123,499</b>	<b>5,785,100</b>	<b>0</b>	<b>\$ 7,908,599</b>
<b>Totals</b>	<b>\$ 7,597,390</b>	<b>\$ 41,413,413</b>	<b>\$ 22,249,409</b>	<b>\$ 71,260,213</b>

**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.

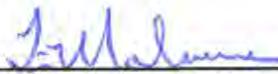
**Section 4.** That the budget hereby approved and adopted shall be signed by the Morgan County Board of Commissioners and made a part of the public records of the County.

ADOPTED, this 22nd day of December AD 2025.

BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY, COLORADO

  
Jon Becker, Chairman

  
Kelvin Bernhardt, Commissioner

  
Tim Malone, Commissioner

Attest:   
Kevin Strauch, Clerk to the Board



## RESOLUTION 2025 BCC 52

### RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF MORGAN, COLORADO, FOR THE 2026 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 22, 2025, and;

**WHEREAS**, the amount of money necessary to balance the budget for the general operating purposes General Fund is \$14,947,717 and;

**WHEREAS**, the amount of money necessary to balance the budget for Road and Bridge Fund is \$5,764,494 and;

**WHEREAS**, the amount of money necessary to balance the budget for Social Services Fund is \$1,537,198 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 the 2026 budget year, there is hereby levied a tax of 19.448 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2025,

**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 2026 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 2025.

**Section 3.** That for the purpose of meeting all operating and other expenses of the Social Services Fund of the County of Morgan during the 2026 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 2026.

Official Records of Morgan County, CO 959946  
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State Documentary Fee: \$ Clerk: Kevin Strauch



The details of the above tax levies is as follows:

General	19.448
Tax Abatement	0.288
Total General	<u>19.736</u>
Road and Bridge	7.500
Social Services	2.000
Total Levy	<u><u>29.236</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 22nd day of December AD 2025.

BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY, COLORADO



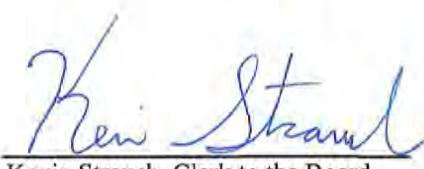
\_\_\_\_\_  
Jon J Becker, Chairman



\_\_\_\_\_  
Kelvin Bernhardt, Commissioner



\_\_\_\_\_  
Tim Malone, Commissioner

Attest:   
Kevin Strauch, Clerk to the Board

## RESOLUTION 2025 BCC 53

### 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 2026 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 22, 2025 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
<b>General</b>	\$ 32,656,259	\$ 2,303,731	\$ 34,959,990
<b>Special Revenue</b>			
Road and Bridge	10,486,432	700,266	11,186,698
Social Services	7,743,866	0	7,743,866
911 Emergency Telephone	1,026,500	210,000	1,236,500
Lodging Tourism Tax	272,000		272,000
Conservation Trust	145,000	0	145,000
Confiscation Seizure Fund	3,867	0	3,867
<b>Capital Improvement Fund</b>			
Jail Capital Improvement	0	0	0
<b>Enterprise Funds</b>			
Ambulance Service Fund	2,790,629	300,000	3,090,629
Solid Waste Management	1,384,064	3,329,000	4,713,064
<b>Central Services</b>	<u>5,124,299</u>	<u>2,784,300</u>	<u>7,908,599</u>
<b>Totals</b>	<u>\$ 61,632,916</u>	<u>\$ 9,627,297</u>	<u>\$ 71,260,213</u>

Official Records of Morgan County, CO 959947  
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State Documentary Fee: \$ Clerk: Kevin Strauch



ADOPTED, this 22nd day of December AD 2024

BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY, COLORADO

  
Jon Becker, Chairman

  
Kelvin Bernhardt

Kelvin Bernhardt, Commissioner

  
Tim Malone

Tim Malone, Commissioner



Attest:   
Kevin Strauch, Clerk to the Board

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

TO: County Commissioners<sup>1</sup> of \_\_\_\_\_ MORGAN COUNTY \_\_\_\_\_, Colorado.  
On behalf of the \_\_\_\_\_ COUNTY OF MORGAN \_\_\_\_\_,  
the \_\_\_\_\_ (taxing entity)<sup>A</sup> \_\_\_\_\_  
BOARD OF COUNTY COMMISSIONERS \_\_\_\_\_  
(governing body)<sup>B</sup> \_\_\_\_\_  
of the \_\_\_\_\_ COUNTY OF MORGAN \_\_\_\_\_  
(local government)<sup>C</sup> \_\_\_\_\_

Hereby officially certifies the following mills  
to be levied against the taxing entity's GROSS \$ 768,599,180  
assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> 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<sup>G</sup> 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:** 12/15/2025 (mm/dd/yyyy) for budget/fiscal year 2026 (yyyy).  
(no later than Dec. 15)

<b>PURPOSE</b> (see end notes for definitions and examples)	<b>LEVY<sup>2</sup></b>	<b>REVENUE<sup>2</sup></b>
1. General Operating Expenses <sup>H</sup>	28.948	mills      \$ 22,249,409
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	<                    >	mills      \$ <                    >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>28.948</b>	<b> mills      \$ 22,249,409</b>
3. General Obligation Bonds and Interest <sup>J</sup>		mills      \$
4. Contractual Obligations <sup>K</sup>		mills      \$
5. Capital Expenditures <sup>L</sup>		mills      \$
6. Refunds/Abatements <sup>M</sup>	.288	mills      \$ 221,357
7. Other <sup>N</sup> (specify): _____		mills      \$
		mills      \$
<b>TOTAL:</b> <small>Sum of General Operating Subtotal and Lines 3 to 7</small>	<b>29.236</b>	<b> mills      \$ 22,470,766</b>

Contact person:  
(print) Jessica Trusty Daytime  
phone: ( ) 970 542-3508  
Signed: Barbara J. Trusty 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.

<sup>1</sup> 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.

<sup>2</sup> 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 2024		Current Year 2025		Budget Year 2026		Increase (Decrease) From 2054- 2026	
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
ASSESSED VALUATION	\$723,895,530		\$744,220,440		\$768,599,180		\$24,378,740	
General Fund	19.448	\$14,078,320	19.448	\$14,473,599	19.448	\$14,947,717	0.000	\$474,118
Road & Bridge Fund	7.500	\$5,429,216	7.500	\$5,581,653	7.500	\$5,764,494	0.000	\$182,841
Social Services Fund	2.000	\$1,447,791	2.000	\$1,488,441	2.000	\$1,537,198	0.000	\$48,757
Tax Abatement - General Fund	0.105	\$76,009	0.087	\$64,747	0.288	\$221,357	0.201	\$156,609
	29.053	\$21,031,337	29.035	\$21,608,440	29.236	\$22,470,766	0.201	\$862,326

## Consolidated Budget Summary

Prior Year Actual - 2024

All Funds

	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund
<b>ASSESSED VALUATION - \$723,895,530</b>					
Expenditures and Other Provisions	\$19,489,912	\$8,801,154	\$7,157,317	\$782,628	\$228,677
<b>Available Revenues:</b>					
Property Taxes	\$14,039,961	\$5,385,436	\$1,436,116	\$0	\$0
<b>Revenue Other Than Property Tax:</b>					
Delinquent Taxes	\$45,556	\$10,602	\$1,011	\$0	\$0
Other Taxes	\$3,256,775	\$426,832	(\$3,613)	\$0	\$236,881
Intergovernmental	\$2,710,024	\$3,591,988	\$5,123,033	\$0	\$0
Licenses and Permits	\$210,167	\$0	\$0	\$0	\$0
Charges for Services	\$1,601,877	\$24,521	\$0	\$887,630	\$0
Other Revenue	\$4,467,619	\$340,856	\$31,874	\$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
<b>Total</b>	<b>\$70,733,498</b>	<b>\$26,816,805</b>	<b>\$8,384,940</b>	<b>\$2,086,727</b>	<b>\$866,527</b>
Less: Unappropriated Fund Balance, EOY	\$51,243,586	\$18,015,651	\$1,227,623	\$1,304,099	\$637,850
<b>Total Revenue Available</b>	<b>\$19,489,912</b>	<b>\$8,801,154</b>	<b>\$7,157,317</b>	<b>\$782,628</b>	<b>\$228,677</b>
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	\$0	\$181,097	\$2,707,360	\$1,612,743	\$5,232,036	\$46,192,924
\$0	\$0	\$0	\$0	\$0	\$0	\$20,861,513
\$0	\$0	\$0	\$0	\$0	\$0	\$57,169
\$0	\$0	\$0	\$0	\$0	\$0	\$3,916,875
\$117,785	\$0	\$0	\$177,862	\$0	\$0	\$11,720,692
\$0	\$0	\$0	\$0	\$0	\$0	\$210,167
\$0	\$0	\$0	\$1,514,173	\$1,600,376	\$4,984,969	\$10,613,546
\$32,605	\$0	\$13,395	\$122,289	\$254,931	\$334,953	\$5,598,522
\$0	\$0	\$120,000	\$200,000	\$0	\$406,082	\$1,351,082
\$624,904	\$4,667	\$1,573,823	\$2,082,537	\$7,810,906	\$9,078,845	\$85,614,033
\$775,294	\$4,667	\$1,707,218	\$4,096,861	\$9,666,213	\$14,804,849	\$139,943,599
\$775,293	\$4,667	\$1,526,121	\$1,389,501	\$8,053,470	\$9,572,813	\$93,750,675
\$0	\$0	\$181,097	\$2,707,360	\$1,612,743	\$5,232,036	\$46,192,924
						29.053

## Consolidated Budget Summary

Current Year Estimated - 2025

All Funds

	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund
<b>ASSESSED VALUATION - \$744,220,440</b>					
Expenditures and Other Provisions	\$21,251,883	\$8,463,849	\$6,498,320	\$1,626,035	\$263,755
<b>Available Revenues:</b>					
Property Taxes	\$14,473,599	\$5,581,653	\$1,488,441	\$0	\$0
<b>Revenue Other Than Property Tax:</b>					
Delinquent Taxes	\$392	\$10,000	\$150	\$0	\$0
Other Taxes	\$1,323,824	\$365,000	\$0	\$0	\$263,755
Intergovernmental	\$740,822	\$3,681,809	\$5,199,068	\$0	\$0
Licenses and Permits	\$185,253	\$273,474	\$0	\$0	\$0
Charges for Services	\$1,801,760	\$3,171	\$0	\$905,000	\$0
Miscellaneous Revenue	\$2,427,924	\$280,013	\$33,020	\$0	\$0
Transfers	\$250,000	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$51,243,586	\$18,015,651	\$1,227,623	\$1,304,099	\$637,850
Total	\$72,447,160	\$28,210,771	\$7,948,302	\$2,209,099	\$901,605
Less: Unappropriated Fund Balance, EOY	\$51,195,281	\$19,746,922	\$1,449,981	\$583,063	\$637,851
Total Revenue Available	\$21,251,883	\$8,463,849	\$6,498,320	\$1,626,035	\$263,755
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
\$250,000	\$0	\$86,900	\$2,829,712	\$2,083,579	\$6,535,857	\$49,889,890
\$0	\$0	\$0	\$0	\$0	\$0	\$21,543,693
\$0	\$0	\$0	\$0	\$0	\$0	\$10,542
\$0	\$0	\$0	\$0	\$0	\$0	\$1,952,579
\$113,407	\$0	\$0	\$192,000	\$0	\$0	\$9,927,106
\$0	\$0	\$0	\$0	\$0	\$0	\$458,727
\$0	\$0	\$0	\$2,390,761	\$1,754,626	\$5,713,196	\$12,568,514
\$30,000	\$0	\$5,026	\$109,844	\$250,029	\$0	\$3,135,856
\$0	\$0	\$5,120,000	\$200,000	\$0	\$0	\$5,570,000
\$775,293	\$4,667	\$1,526,121	\$1,389,501	\$8,053,470	\$9,572,812	\$93,750,673
\$918,700	\$4,667	\$6,651,147	\$4,282,106	\$10,058,125	\$15,286,008	\$148,917,690
\$668,700	\$4,667	\$6,564,247	\$1,452,394	\$7,974,546	\$8,750,151	\$99,027,800
\$250,000	\$0	\$86,900	\$2,829,712	\$2,083,579	\$6,535,857	\$49,889,890

29.053

## Consolidated Budget Summary

Budget - 2026

All Funds

	General Fund	Road and Bridge Fund	Social Services Fund	911 Emergency Telephone Fund	Lodging Tourism Tax Fund
<b>ASSESSED VALUATION - \$768,599,180</b>					
Expenditures and Other Provisions	\$34,959,990	\$11,186,698	\$7,743,866	\$1,236,500	\$272,000
<b>Available Revenues:</b>					
Property Taxes	\$14,947,717	\$5,764,494	\$1,537,198	\$0	\$0
<b>Revenue Other Than Property Tax:</b>					
Delinquent Taxes	\$15,300	\$10,000	\$150	\$0	\$0
Other Taxes	\$1,342,520	\$365,000	\$0	\$0	\$272,000
Intergovernmental	\$926,906	\$3,657,004	\$5,450,283	\$0	\$0
Licenses and Permits	\$669,350	\$25,700	\$0	\$0	\$0
Charges for Services	\$1,647,100	\$20,000	\$0	\$1,382,000	\$0
Other Revenue	\$3,443,880	\$300,000	\$33,020	\$120,000	\$0
Transfers	\$395,000	\$0	\$0	\$0	\$0
Unappropriated Fund Balance, BOY	\$51,195,281	\$19,746,922	\$1,449,981	\$583,063	\$637,851
<b>Total</b>	<b>\$74,583,054</b>	<b>\$29,889,120</b>	<b>\$8,470,632</b>	<b>\$2,085,063</b>	<b>\$909,851</b>
Less: Unappropriated Fund Balance, EOY	\$39,623,064	\$18,702,422	\$726,766	\$848,563	\$637,851
<b>Total Revenue Available</b>	<b>\$34,959,990</b>	<b>\$11,186,698</b>	<b>\$7,743,866</b>	<b>\$1,236,500</b>	<b>\$272,000</b>
Mill Levy	19.448	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
\$145,000	\$3,867	\$0	\$3,090,629	\$4,713,064	\$7,908,599	\$71,260,213
\$0	\$0	\$0	\$0	\$0	\$0	\$22,249,409
\$0	\$0	\$0	\$0	\$0	\$0	\$25,450
\$0	\$0	\$0	\$0	\$0	\$0	\$1,979,520
\$115,000	\$0	\$0	\$205,000	\$0	\$0	\$10,354,193
\$0	\$0	\$0	\$0	\$0	\$0	\$695,050
\$0	\$100	\$0	\$2,470,000	\$1,813,000	\$5,735,000	\$13,067,200
\$30,000	\$0	\$15,000	\$137,000	\$568,000	\$50,100	\$4,697,000
\$0	\$0	\$10,000,000	\$200,000	\$0	\$0	\$10,595,000
\$668,700	\$4,667	\$6,564,247	\$1,452,394	\$7,974,546	\$8,750,151	\$99,027,803
\$813,700	\$4,767	\$16,579,247	\$4,464,394	\$10,355,546	\$14,535,251	\$162,690,625
\$668,700	\$900	\$16,579,247	\$1,373,765	\$5,642,482	\$6,626,652	\$91,430,412
\$145,000	\$3,867	\$0	\$3,090,629	\$4,713,064	\$7,908,599	\$71,260,213

28.948



**GENERAL FUND**  
CALCULATION OF MILL LEVY

**Morgan County**  
Fort Morgan, Colorado

Ledger Account	Description	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>EXPENDITURES</b>						
General Government		\$8,321,713	\$6,816,787	\$10,959,421	\$4,142,634	61 %
Public Safety		\$7,421,957	\$8,486,988	\$9,403,834	\$916,846	11 %
Auxiliary Services		\$559,969	\$634,909	\$852,835	\$217,926	34 %
Intergovernmental Cooperation		\$1,307,843	\$1,060,199	\$1,240,169	\$179,970	17 %
Capital Outlay		\$1,558,427	\$4,053,000	\$2,303,731	\$1,749,269)	-43 %
Transfer To Other County Funds		\$320,000	\$200,000	\$10,200,000	10,000,000	5,000 %
<b>Total Expenditures</b>		<b>\$19,489,910</b>	<b>\$21,251,883</b>	<b>\$34,959,990</b>	<b>13,708,106</b>	<b>65 %</b>
<b>Less: Revenues Other Than Property Taxes:</b>						
<b>REVENUES</b>						
Delinquent Taxes		\$45,557	\$392	\$15,300	\$14,908	3,790 %
Other Taxes		\$3,256,775	\$1,323,824	\$1,342,520	\$18,696	1 %
Intergovernmental Revenue(Fed)		\$1,790,798	\$94,892	\$110,430	\$15,538	16 %
Intergovernmental		\$919,225	\$645,930	\$816,476	\$170,546	26 %
Licenses and Permits		\$210,167	\$185,253	\$669,350	\$484,097	261 %
Charges for Services		\$1,601,878	\$1,801,760	\$1,647,100	(\$154,660)	-9 %
Miscellaneous Revenue		\$4,467,618	\$2,427,924	\$3,443,880	\$1,015,956	42 %
Transfers from Other Funds		\$625,000	\$250,000	\$395,000	\$145,000	58 %
<b>Total Revenues</b>		<b>\$12,917,018</b>	<b>\$6,729,976</b>	<b>\$8,440,056</b>	<b>\$1,710,080</b>	<b>25 %</b>
Fund Balance, Beginning of Year		\$43,776,519	\$51,243,589	\$51,195,281	\$48,308	0 %
Total Available Revenues Other Than Property Tax		\$56,693,537	\$57,973,565	\$59,635,337	\$1,661,772	3 %
Additional Revenues Required to Balance Expenditures		(\$37,203,627)	(\$36,721,682)	(\$24,675,347)	\$12,046,334	-33 %
ADD: Fund Balance, End of Year		\$51,243,589	\$51,195,281	\$39,623,064	\$11,572,216	-23 %
Net Total to be Derived from Property Taxes		\$14,039,961	\$14,473,599	\$14,947,717	\$474,118	3 %
<b>CALCULATION OF MILL LEVY</b>						
1. Amount to be derived from Taxes		\$14,039,961	\$14,473,599	\$14,947,717	\$474,118	3 %
2. Total Amount of Property Tax Needed		\$14,039,961	\$14,473,599	\$14,947,717	\$474,118	3 %
3. Assessed Valuation		\$723,895,530	\$744,220,440	\$768,599,180	\$24,378,740	3 %
4. Mill Levy Required to Produce Needed Amount		19.512	19.483	19.448	0.000	0 %

**GENERAL FUND**  
SUMMARY OF REVENUES

**Morgan County**  
Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>REVENUES</b>						
<b>Property Taxes</b>						
01-00-4101	Property Taxes - Current	\$14,039,961	\$14,473,599	\$14,947,717	\$474,118	3 %
	<b>Total Property Taxes</b>	<b>\$14,039,961</b>	<b>\$14,473,599</b>	<b>\$14,947,717</b>	<b>\$474,118</b>	<b>3 %</b>
<b>Delinquent Taxes</b>						
01-00-4117	Delinquent Property Taxes	\$27,745	\$392	\$10,200	\$9,808	2,493 %
01-00-4119	Proceeds of Tax Sale	\$17,811	\$0	\$5,100	\$5,100	>100 %
	<b>Total Delinquent Taxes</b>	<b>\$45,557</b>	<b>\$392</b>	<b>\$15,300</b>	<b>\$14,908</b>	<b>3,799 %</b>
<b>Other Taxes</b>						
01-00-4112	SB22-238 Tax-State backfill	\$1,092,869	\$0	\$0	\$0	0 %
01-00-4113	SB23B-001 Tax-State backfill	\$722,635	\$0	\$0	\$0	0 %
01-00-4118	Tax Abatement	(\$35,320)	(\$2,176)	(\$10,000)	(\$7,824)	360 %
01-00-4121	Specific Ownership Tax	\$1,100,455	\$960,000	\$979,200	\$19,200	2 %
01-00-4122	S.O. Tax--SME	\$108,925	\$100,000	\$102,000	\$2,000	2 %
01-00-4123	Property Tax Incentive Credit	\$0	\$0	\$0	\$0	0 %
01-00-4124	S O Tax - Class A	\$165,064	\$160,000	\$163,200	\$3,200	2 %
01-00-4131	Sales & Use Tax--Commissions	\$91,431	\$100,000	\$102,000	\$2,000	2 %
01-00-4141	Cigarette Tax	\$10,716	\$6,000	\$6,120	\$120	2 %
	<b>Total Other Taxes</b>	<b>\$3,256,775</b>	<b>\$1,323,824</b>	<b>\$1,342,520</b>	<b>\$18,696</b>	<b>1 %</b>
<b>Intergovernmental Revenue(Fed)</b>						
01-00-4203	Dui Monies	\$3,899	\$4,000	\$4,080	\$80	2 %
01-00-4204	Taylor Grazing Fees	\$63	(\$51)	\$50	\$101	-202 %
01-00-4205	American Recovery Plan ARPA	\$1,660,202	\$0	\$0	\$0	0 %
01-00-4206	Other Federal Grants	\$18,215	\$477	\$3,000	\$2,523	528 %
01-00-4207	Emergency Management Grant	\$61,386	\$30,000	\$30,000	\$0	0 %
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	\$7,522	\$0	(\$7,522)	-100 %
01-00-4212	Fed Mineral Lease	\$0	\$0	\$0	\$0	0 %
01-00-4213	SCAAP Assistance	\$0	\$22,000	\$40,000	\$18,000	82 %
01-00-4214	Impact Assistance	\$1,650	\$1,650	\$1,600	(\$50)	-3 %
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	\$43,651	\$27,594	\$30,000	\$2,406	9 %
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)	\$1,733	\$1,700	\$1,700	\$0	0 %
01-00-4223	Works Participation	\$0	\$0	\$0	\$0	0 %
	<b>Total Intergovernmental Revenue(Fed)</b>	<b>\$1,790,798</b>	<b>\$94,892</b>	<b>\$110,430</b>	<b>\$15,538</b>	<b>16 %</b>
<b>Intergovernmental</b>						

**GENERAL FUND**  
SUMMARY OF REVENUES

**Morgan County**  
Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
01-00-4311	Veterans Office	\$0	\$1,656	\$0	(\$1,656)	-100 %
01-00-4313	Other Intergovernmental	\$0	\$0	\$0	\$0	0 %
01-00-4314	Severence Tax	\$256,297	\$250,000	\$250,000	\$0	0 %
01-00-4315	VALE Grant-State	\$28,348	\$29,977	\$31,476	\$1,499	5 %
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	\$36,831	\$0	(\$36,831)	-100 %
01-00-4321	Other State Grants	\$163,507	\$2,704	\$200,000	\$197,296	7,293 %
01-00-4322	GOCO Grant	\$0	\$0	\$0	\$0	0 %
01-00-4324	POST 21-22	\$123,511	\$0	\$0	\$0	0 %
01-00-4325	POST 22-23	\$2,448	\$0	\$0	\$0	0 %
01-00-4326	JBBS State Funding	\$331,650	\$324,949	\$335,000	\$10,051	3 %
01-00-4327	VALE Scholarship	\$0	\$0	\$0	\$0	0 %
01-00-4352	Clerk State Tech Fee Grant	\$13,464	\$0	\$0	\$0	0 %
01-00-4391	PILT (Individual)		\$0	\$0	\$0	0 %
01-00-4392	PILT (State)	\$0	(\$188)	\$0	\$188	-101 %
<b>Total Intergovernmental</b>		\$919,225	\$645,930	\$816,476	\$170,546	26 %
<b>Licenses and Permits</b>						
01-00-4411	P&Z Permits	\$31,213	\$35,000	\$35,000	\$0	0 %
01-00-4412	Bldg Inspection Permits	\$91,389	\$90,000	\$90,000	\$0	0 %
01-00-4413	Land Use Fees	\$23,025	\$20,000	\$20,000	\$0	0 %
01-00-4414	Contractor Fees	\$775	\$1,000	\$1,000	\$0	0 %
01-00-4415	WSB Application Fees	\$62,210	\$50,000	\$20,000	(\$30,000)	-60 %
01-00-4416	WSB Permit Fees	\$0	(\$13,552)	\$500,000	\$513,552	-3,790 %
01-00-4421	Liquor Licenses	\$809	\$1,500	\$2,000	\$500	33 %
01-00-4422	Other Licenses & Permits	\$0	\$305	\$350	\$45	15 %
01-00-4454	Useful Public Service	\$746	\$1,000	\$1,000	\$0	0 %
<b>Total Licenses and Permits</b>		\$210,167	\$185,253	\$669,350	\$484,097	261 %
<b>Charges for Services</b>						
01-00-4501	Sheriff's Fees	\$46,215	\$50,000	\$50,000	\$0	0 %
01-00-4502	Sheriff-Inmate Phone Revenue	\$19,003	\$16,000	\$20,000	\$4,000	25 %
01-00-4503	Sheriff's Reserves	\$1,496	\$0	\$0	\$0	0 %
01-00-4504	Sheriff VIN Inspection Revenue	\$4,710	\$5,000	\$5,000	\$0	0 %
01-00-4505	Sheriff-Jail Inmate Work Relea	\$6,893	\$0	\$0	\$0	0 %
01-00-4506	Sheriff-Jail DOC Reimburseme	\$25,339	\$21,528	\$35,000	\$13,472	63 %
01-00-4507	Sheriff Bond Fees	\$6,839	\$10,000	\$10,000	\$0	0 %
01-00-4508	Sheriff Civil Fees	\$13,113	\$10,000	\$10,200	\$200	2 %
01-00-4509	Sheriff INS Fees	\$0	\$0	\$0	\$0	0 %
01-00-4510	Inmate Commissary Revenue	\$12,649	\$10,000	\$10,000	\$0	0 %
01-00-4511	Clerk Fees	\$226,041	\$225,000	\$250,000	\$25,000	11 %
01-00-4512	Motor Vehicle Titles	\$60,280	\$60,000	\$60,000	\$0	0 %
01-00-4513	Specific Ownership Fees	\$25,297	\$20,000	\$25,000	\$5,000	25 %

**GENERAL FUND**  
SUMMARY OF REVENUES

**Morgan County**  
Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
01-00-4514	Clerk Hire	\$184,389	\$180,000	\$200,000	\$20,000	11 %
01-00-4515	Clerk fees RB Permits	\$0	\$0	\$0	\$0	0 %
01-00-4516	Clerk-Auto Rental Fee (2%)	\$3,421	\$2,600	\$3,000	\$400	15 %
01-00-4517	Clerk Fees-Title Companies	\$61,200	\$66,000	\$60,000	(\$6,000)	-9 %
01-00-4518	Clerk MV Late Fees	\$67,180	\$72,000	\$70,000	(\$2,000)	-3 %
01-00-4519	Clerk Fines	\$2,541	\$5,000	\$5,000	\$0	0 %
01-00-4521	Clerk Fees - Technology Fund	\$4,867	\$5,000	\$0	(\$5,000)	-100 %
01-00-4522	Clerk Fees Misc	\$0	\$1,001	\$0	(\$1,001)	-100 %
01-00-4523	Treasurer Fees - Transfers	\$770,878	\$1,000,000	\$775,000	(\$225,000)	-22 %
01-00-4524	Treasurer Fees - Misc.	\$573	\$198	\$500	\$302	152 %
01-00-4525	Sheriff CBI Fees	\$239	\$1,219	\$2,000	\$781	64 %
01-00-4526	Sheriff Inmate Co Pay	\$18	\$0	\$0	\$0	0 %
01-00-4527	Sheriff Services	\$21,734	\$5,000	\$1,000	(\$4,000)	-80 %
01-00-4528	Sheriff SSA	\$0	\$0	\$0	\$0	0 %
01-00-4531	Public Trustee Fees	\$31,655	\$3,489	\$25,000	\$21,511	616 %
01-00-4541	Assessor Fees-Copies, Misc	\$4,927	\$2,515	\$5,000	\$2,485	99 %
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	\$380	\$210	\$400	\$190	90 %
01-00-4582	Coroner Fees	\$0	\$0	\$0	\$0	0 %
01-00-4599	County Fees and Licenses	\$0	\$30,000	\$25,000	(\$5,000)	-17 %
<b>Total Charges for Services</b>		\$1,601,878	\$1,801,760	\$1,647,100	(\$154,660)	-9 %
<b>Miscellaneous Revenue</b>						
01-00-4410	Solar Road Use Revenue	\$0	\$0	\$0	\$0	0 %
01-00-4579	Cash Short/Long	\$0	\$0	\$0	\$0	0 %
01-00-4601	Interest Income On Investments	\$3,434,883	\$2,000,000	\$3,000,000	\$1,000,000	50 %
01-00-4603	Unrealized Gain or Loss	\$398,648	\$42,706			%
01-00-4605	Misc Donations	\$0	\$0	\$0	\$0	0 %
01-00-4606	County Fair Donations	\$8,498	\$1,500	\$6,000	\$4,500	300 %
01-00-4611	Rents-Building	\$212,726	\$212,400	\$212,400	\$0	0 %
01-00-4612	Rents-Oil Leases & Royalties	\$5,098	\$0	\$0	\$0	0 %
01-00-4613	Lease Payments	\$1,837	\$5,479	\$10,000	\$4,521	83 %
01-00-4614	Rent-Social Services	\$84,238	\$91,896	\$91,896	\$0	0 %
01-00-4615	Rents - District Attorney	\$37,742	\$30,084	\$20,084	(\$10,000)	-33 %
01-00-4621	Sale Of Maps and Books	\$650	\$30	\$500	\$470	1,516 %
01-00-4622	Restitution	\$6,087	\$656	\$5,000	\$4,344	661 %
01-00-4625	Sale Of Assets	\$0	(\$6,717)	\$0	\$6,717	-100 %
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	\$5,633	\$6,000	\$6,000	\$0	0 %
01-00-4669	Fairgrounds damages	\$0	\$0	\$0	\$0	0 %

**GENERAL FUND**  
SUMMARY OF REVENUES

**Morgan County**  
Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
01-00-4671	Fairgrounds Revenues	\$49,395	\$6,775	\$40,000	\$33,225	490 %
01-00-4672	Reserve for Capital DHS	\$92,000	\$0	\$0	\$0	0 %
01-00-4694	Insurance Recovery	\$0	\$0	\$0	\$0	0 %
01-00-4695	Emg Mgt Haz Mat Fees	\$0	\$0	\$0	\$0	0 %
01-00-4696	Extension Office Revenue	\$75,784	\$31,465	\$50,000	\$18,535	59 %
01-00-4697	Rebate	\$12,424	\$5,542	\$0	(\$5,542)	-100 %
01-00-4698	Settlements	\$14,000	\$0	\$0	\$0	0 %
01-00-4699	Other Miscellaneous Revenue	\$27,975	\$108	\$2,000	\$1,892	1,730 %
<b>Total Miscellaneous Revenue</b>		<b>\$4,467,618</b>	<b>\$2,427,924</b>	<b>\$3,443,880</b>	<b>1,015,956</b>	<b>42 %</b>
<b>Transfers from Other Funds</b>						
01-00-4913	Transfer From Social Services	\$625,000	\$250,000	\$250,000	\$0	0 %
01-00-4925	Transfer from Conservation Tru	\$0	\$0	\$145,000	\$145,000	>100 %
01-00-4927	Transfer from Ambulance Fund	\$0	\$0	\$0	\$0	0 %
<b>Total Transfers from Other Funds</b>		<b>\$625,000</b>	<b>\$250,000</b>	<b>\$395,000</b>	<b>\$145,000</b>	<b>58 %</b>
<b>Total Revenues:</b>		<b>\$26,956,979</b>	<b>\$21,203,575</b>	<b>\$23,387,773</b>	<b>\$2,184,198</b>	<b>10 %</b>

# GENERAL FUND

SUMMARY OF EXPENDITURES  
ALL DEPARTMENTS

# Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>EXPENDITURES</b>						
<b>General Government</b>						
Commissioners		\$322,527	\$356,584	\$370,881	\$14,298	4 %
Commissioner Administration		\$97,151	\$93,422	\$102,631	\$9,209	10 %
Planning & Zoning		\$405,623	\$658,765	\$799,393	\$140,628	21 %
Building Inspections		\$98,804	\$157,761	\$193,407	\$35,646	23 %
Administration		\$3,640,890	\$1,662,449	\$4,970,065	\$3,307,616	199 %
County Clerk Administration		\$235,645	\$265,182	\$270,412	\$5,230	2 %
County Clerk Recording		\$503,874	\$525,007	\$575,889	\$50,882	10 %
County Clerk Elections		\$277,017	\$263,518	\$345,600	\$82,082	31 %
County Treasurer		\$266,896	\$321,693	\$333,755	\$12,062	4 %
Public Trustee		\$12,500	\$12,500	\$12,500	\$0	0 %
County Assessor		\$945,590	\$991,598	\$1,107,216	\$115,618	12 %
Building Maintenance		\$1,515,195	\$1,466,308	\$1,830,671	\$364,363	25 %
Sheriff Patrol			\$18,000	\$22,000	\$4,000	22 %
Jail Detention			\$24,000	\$25,000	\$1,000	4 %
<b>Total General Government</b>		<b>\$8,321,713</b>	<b>\$6,816,787</b>	<b>10,959,421</b>	<b>\$4,142,634</b>	<b>61 %</b>
<b>Public Safety</b>						
Sheriff Administration		\$714,555	\$742,040	\$1,224,215	\$482,175	65 %
Sheriff Patrol		\$2,048,172	\$2,313,427	\$2,558,697	\$245,270	11 %
Victims Advocate		\$79,308	\$93,590	\$101,730	\$8,140	9 %
Jail Detention		\$2,707,361	\$3,473,419	\$3,241,844	(\$231,575)	-7 %
Jail Food Service		\$208,489	\$205,350	\$259,500	\$54,150	26 %
Communications Center		\$715,693	\$904,446	\$951,430	\$46,984	5 %
Public Safety Grants		\$473,639	\$164,248	\$375,000	\$210,752	128 %
County Coroner		\$329,240	\$434,211	\$502,753	\$68,542	16 %
Emergency Management		\$145,501	\$156,258	\$188,665	\$32,407	21 %
<b>Total Public Safety</b>		<b>\$7,421,957</b>	<b>\$8,486,988</b>	<b>\$9,403,834</b>	<b>\$916,846</b>	<b>11 %</b>
<b>Auxiliary Services</b>						
Extension Service		\$316,051	\$339,307	\$415,573	\$76,266	22 %
Extension Fund		\$79,527	\$109,775	\$161,200	\$51,425	47 %
Veterans Officer		\$10,284	\$36,166	\$35,272	(\$894)	-2 %
County Fairgrounds Maint		\$108,197	\$111,420	\$175,840	\$64,420	58 %
County Fair Operations		\$40,933	\$35,752	\$58,500	\$22,748	64 %
County Surveyor		\$4,978	\$2,489	\$6,450	\$3,961	159 %
<b>Total Auxiliary Services</b>		<b>\$559,969</b>	<b>\$634,909</b>	<b>\$852,835</b>	<b>\$217,926</b>	<b>34 %</b>
<b>Intergovernmental Cooperation</b>						
Intergovernmental Cooperation		\$1,307,843	\$1,060,199	\$1,240,169	\$179,970	17 %
<b>Total Intergovernmental Cooperation</b>		<b>\$1,307,843</b>	<b>\$1,060,199</b>	<b>\$1,240,169</b>	<b>\$179,970</b>	<b>17 %</b>
<b>Capital Outlay</b>						

**GENERAL FUND**SUMMARY OF EXPENDITURES  
ALL DEPARTMENTS**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
Planning & Zoning		\$0	\$0	\$14,000	\$14,000	>100 %
County Clerk Administration		\$0	\$14,000	\$0	(\$14,000)	-100 %
County Treasurer		\$0	\$0	\$0	\$0	0 %
Building Maintenance		\$1,547,934	\$3,970,000	\$2,222,731	\$1,747,269)	-44 %
Communications Center		\$0	\$0	\$0	\$0	0 %
County Coroner		\$0	\$0	\$40,000	\$40,000	>100 %
Emergency Management		\$0	\$0	\$0	\$0	0 %
Extension Service		\$0	\$14,000	\$0	(\$14,000)	-100 %
County Fairgrounds Maint		\$0	\$55,000	\$27,000	(\$28,000)	-51 %
Capital Outlay		\$10,493	\$0	\$0	\$0	0 %
<b>Total Capital Outlay</b>		<b>\$1,558,427</b>	<b>\$4,053,000</b>	<b>\$2,303,731</b>	<b>\$1,749,269)</b>	<b>-43 %</b>
<b>Transfer To Other County Funds</b>						
Capital Outlay		\$0	\$0	\$0	\$0	0 %
Transfer to Other County Funds		\$320,000	\$200,000	10,200,000	10,000,000	5,000 %
<b>Total Transfer To Other County Funds</b>		<b>\$320,000</b>	<b>\$200,000</b>	<b>10,200,000</b>	<b>10,000,000</b>	<b>5,000 %</b>
<b>Total Expenditures:</b>		<b>\$19,489,910</b>	<b>\$21,251,883</b>	<b>\$34,959,990</b>	<b>\$13,708,106</b>	<b>65 %</b>

**GENERAL FUND**

SUMMARY OF EXPENDITURES  
ALL DEPARTMENTS

**Morgan County**  
Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>FundTotal:</b>		(\$19,489,910)	(\$21,251,883)	34,959,990)	13,708,106	65 %

**GENERAL FUND**

## EXPENDITURES

Department 01 - Commissioners

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 01 - Commissioners</b>						
01-01-5111	Salaries-Elected Officials	\$257,001	\$290,613	\$299,331	\$8,718	3 %
01-01-5143	Health Insurance	\$26,667	\$28,000	\$30,100	\$2,100	7 %
01-01-5144	FICA Taxes	\$19,635	\$23,000	\$23,000	\$0	0 %
01-01-5147	Retirement	\$10,280	\$10,500	\$10,500	\$0	0 %
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	\$1,106	\$0	\$0	\$0	0 %
01-01-5365	Dist 1 Lodging	\$966	\$800	\$1,000	\$200	25 %
01-01-5366	Dist 2 Lodging	\$300	\$0	\$1,000	\$1,000	>100 %
01-01-5367	Dist 3 Lodging	\$845	\$800	\$1,000	\$200	25 %
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	\$35	\$150	\$116	325 %
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	\$336	\$0	(\$336)	-100 %
01-01-5381	Dist 1 Training	\$446	\$0	\$500	\$500	>100 %
01-01-5382	Dist 2 Training	\$0	\$0	\$500	\$500	>100 %
01-01-5383	Dist 3 Training	\$446	\$0	\$500	\$500	>100 %
01-01-5384	Meeting Expense	\$0	\$0	\$0	\$0	0 %
01-01-5533	Fleet - Mach. & Equip. Rental	\$4,836	\$2,500	\$3,000	\$500	20 %
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 %
<b>Total Commissioners</b>		\$322,527	\$356,584	\$370,881	\$14,298	4 %

**GENERAL FUND****EXPENDITURES**

Department 04 - Commissioner Administration

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 04 - Commissioner Administration</b>						
01-04-5112	Salaries - Department Head	\$50,826	\$51,500	\$55,756	\$4,256	8 %
01-04-5113	Salaries - Permanent	\$0	\$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	\$37	\$25	\$25	\$0	0 %
01-04-5143	Health Insurance	\$12,220	\$14,000	\$15,200	\$1,200	9 %
01-04-5144	FICA Taxes	\$3,891	\$4,000	\$4,000	\$0	0 %
01-04-5147	Retirement	\$2,035	\$2,100	\$2,100	\$0	0 %
01-04-5212	Small Equipment	\$0	\$0	\$400	\$400	>100 %
01-04-5214	Other Office Supplies	\$635	\$78	\$500	\$422	531 %
01-04-5229	Other Supplies	\$1,898	\$1,200	\$1,200	\$0	0 %
01-04-5311	Telephone	\$913	\$1,100	\$1,100	\$0	0 %
01-04-5313	Postage & Freight	\$483	\$30	\$100	\$70	226 %
01-04-5328	Other Printing & Duplicating	\$1,030	\$0	\$1,000	\$1,000	>100 %
01-04-5335	Membership and Dues	\$20,380	\$18,934	\$20,000	\$1,066	6 %
01-04-5338	Other Publicity, Subscriptions	\$491	\$0	\$150	\$150	>100 %
01-04-5368	Maintenance Contracts	\$858	\$333	\$1,000	\$667	200 %
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	\$1,453	\$122	\$100	(\$22)	-18 %
<b>Total Commissioner Administration</b>		<b>\$97,151</b>	<b>\$93,422</b>	<b>\$102,631</b>	<b>\$9,209</b>	<b>10 %</b>

**GENERAL FUND**
**EXPENDITURES**

Department 05 - Planning &amp; Zoning

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 05 - Planning &amp; Zoning</b>						
01-05-5112	Salaries-Dept Head	\$71,328	\$107,736	\$110,968	\$3,232	3 %
01-05-5113	Salaries--Permanent	\$117,983	\$100,420	\$89,375	(\$11,045)	-11 %
01-05-5114	Salaries - Part time	\$0	\$0	\$0	\$0	0 %
01-05-5115	Planning Commission Pay	\$4,725	\$5,775	\$9,000	\$3,225	56 %
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	\$0	\$2,000	\$2,000	>100 %
01-05-5134	Salaries-Overtime	\$0	\$0	\$500	\$500	>100 %
01-05-5143	Health Insurance	\$59,228	\$51,000	\$53,000	\$2,000	4 %
01-05-5144	FICA Taxes	\$14,339	\$15,924	\$22,000	\$6,076	38 %
01-05-5147	Retirement	\$7,772	\$9,926	\$10,000	\$74	1 %
01-05-5192	*Contract Building Inspections	\$0	\$0	\$0	\$0	0 %
01-05-5212	Small Equipment	\$0	\$0	\$500	\$500	>100 %
01-05-5229	Other Operating Supplies	\$1,245	\$1,354	\$2,000	\$646	48 %
01-05-5230	Solar Road Use Refunds	\$0	\$0	\$0	\$0	0 %
01-05-5311	Telephone	\$0	\$0	\$500	\$500	>100 %
01-05-5313	Postage & Freight	\$1,125	\$674	\$1,000	\$326	48 %
01-05-5328	Other Printing, Duplicating	\$0	\$0	\$500	\$500	>100 %
01-05-5331	Pub Of Legal & Formal Notices	\$1,228	\$236	\$500	\$264	111 %
01-05-5335	Memberships & Dues	\$50	\$50	\$500	\$450	882 %
01-05-5338	Other Publicity & Subscription	\$730	\$0	\$100	\$100	>100 %
01-05-5347	Legal Litigation	\$0	\$60,000	\$70,000	\$10,000	17 %
01-05-5352	Legal Services	\$31,454	\$75,000	\$75,000	\$0	0 %
01-05-5355	Consultant's Services	\$6,857	\$3,500	\$4,000	\$500	14 %
01-05-5358	Other Professional Services	\$8,953	\$0	\$500	\$500	>100 %
01-05-5368	Maintenance Contracts	\$3,100	\$2,220	\$2,000	(\$220)	-10 %
01-05-5369	Restoration Cleanup Services	\$59,706	\$83,368	\$175,000	\$91,632	110 %
01-05-5372	Mileage	\$451	\$1,216	\$1,500	\$284	23 %
01-05-5373	Rooms & Lodging	\$0	\$0	\$500	\$500	>100 %
01-05-5377	Meals	\$0	\$300	\$200	(\$100)	-33 %
01-05-5381	Training Fees	\$0	\$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	\$146	\$66	\$16,250	\$16,184	24,155 %
01-05-5874	Energy Impact Grant	\$15,203	\$140,000	\$150,000	\$10,000	7 %
01-05-5947	Capital Equipment	\$0	\$0	\$14,000	\$14,000	>100 %
<b>Total Planning &amp; Zoning</b>		\$405,623	\$658,765	\$813,393	\$154,628	23 %

**GENERAL FUND****EXPENDITURES**

Department 08 - Building Inspections

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 08 - Building Inspections</b>						
01-08-5112	Salaries - Dept Head	\$59,908	\$64,335	\$66,225	\$1,890	3 %
01-08-5113	Salaries - Permanent		\$34,120	\$42,172	\$8,052	24 %
01-08-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
01-08-5122	Accrued PTO Payout	\$0	\$0	\$0	\$0	0 %
01-08-5134	Salaries - Overtime	\$1,439	\$1,500	\$0	(\$1,500)	-100 %
01-08-5143	Health Insurance	\$13,324	\$26,000	\$31,000	\$5,000	19 %
01-08-5144	FICA Taxes	\$4,677	\$7,532	\$8,051	\$519	7 %
01-08-5147	Retirement	\$2,452	\$3,938	\$4,209	\$271	7 %
01-08-5214	Other Office Supplies	\$0	\$300	\$1,000	\$700	233 %
01-08-5229	Operating Supplies	\$205	\$6,500	\$6,500	\$0	0 %
01-08-5311	Telephone	\$426	\$384	\$500	\$116	30 %
01-08-5347	Legal Litigation	\$0	\$0	\$4,000	\$4,000	>100 %
01-08-5352	Legal Services	\$0	\$3,000	\$8,000	\$5,000	167 %
01-08-5373	Rooms and Lodging	\$0	\$800	\$2,500	\$1,700	212 %
01-08-5377	Meals	\$0	\$125	\$500	\$375	298 %
01-08-5381	Training Fees	\$675	\$1,000	\$2,500	\$1,500	150 %
01-08-5533	Fleet Equipment Rental	\$15,698	\$8,228	\$16,250	\$8,022	97 %
<b>Total Building Inspections</b>		\$98,804	\$157,761	\$193,407	\$35,646	23 %

**GENERAL FUND**
**EXPENDITURES**

Department 09 - Administration

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 09 - Administration</b>						
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	\$738,400	\$738,400	>100 %
01-09-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
01-09-5131	Accrued PTO	\$0	\$0	\$0	\$0	0 %
01-09-5141	Unemployment Insurance	\$0	\$0	\$0	\$0	0 %
01-09-5142	Workman's Compensation	\$111,809	\$120,000	\$130,000	\$10,000	8 %
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	\$0	\$0	0 %
01-09-5147	Retirement	\$0	\$0	\$0	\$0	0 %
01-09-5148	Retirement Forfeiture	(\$59,840)	(\$10,074)	\$0	\$10,074	-100 %
01-09-5149	Ambulance Service benefit	\$1,200	\$1,200	\$0	(\$1,200)	-100 %
01-09-5212	Small Equipment	\$5,480	\$0	\$0	\$0	0 %
01-09-5229	Other Operating Supplies	\$0	\$0	\$0	\$0	0 %
01-09-5331	*Pub Of Formal & Legal Notices	\$0	\$0	\$0	\$0	0 %
01-09-5335	Memberships & Dues	\$800	\$0	\$0	\$0	0 %
01-09-5338	Other Publicity & Subscription	\$192	\$557	\$600	\$43	8 %
01-09-5345	CORA fees	\$3,839	\$766	\$5,000	\$4,234	552 %
01-09-5347	Litigation fees	\$91,808	\$75,000	\$100,000	\$25,000	33 %
01-09-5352	Legal Services	\$101,447	\$100,000	\$125,000	\$25,000	25 %
01-09-5354	Auditing	\$50,500	\$60,000	\$75,000	\$15,000	25 %
01-09-5356	Accounting Services	\$431,191	\$50,000	\$500,000	\$450,000	900 %
01-09-5358	Other Professional Services	\$216,173	\$50,000	\$150,000	\$100,000	200 %
01-09-5361	HR Services	\$43,990	\$10,000	\$100,000	\$90,000	900 %
01-09-5369	Internet/copier Maintenance	\$28,038	\$15,000	\$25,000	\$10,000	67 %
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	\$725,755	\$750,000	\$1,089,065	\$339,065	45 %
01-09-5514	Insurance Equity Credit	(\$12,777)	(\$10,000)	(\$10,000)	\$0	0 %
01-09-5515	Self Insurance/Deductible	\$675,715	\$0	\$50,000	\$50,000	>100 %
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	\$733,320	\$100,000	\$1,300,000	\$1,200,000	1,200 %
01-09-5594	Other Fees	\$27,230	\$0	\$0	\$0	0 %
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	\$92,000	\$0	\$92,000	\$92,000	>100 %
01-09-5863	Other Miscellaneous	\$4,946	\$25,000	\$50,000	\$25,000	100 %
01-09-5864	Model Traffic Code Fees	\$0	\$0	\$0	\$0	0 %
01-09-5865	Tax Abatement Expense	\$0	\$0	\$0	\$0	0 %

**GENERAL FUND****EXPENDITURES**

Department 09 - Administration

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
01-09-5866	GOCO Grant	\$0	\$0	\$0	\$0	0 %
01-09-5867	Pass Through Grant-State	\$51,133	\$0	\$0	\$0	0 %
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	\$0	\$0	\$0	\$0	0 %
01-09-5891	Treasurers Fees	\$316,942	\$325,000	\$450,000	\$125,000	38 %
<b>Total Administration</b>		<b>\$3,640,890</b>	<b>\$1,662,449</b>	<b>\$4,970,065</b>	<b>3,307,616</b>	<b>199 %</b>

**GENERAL FUND****EXPENDITURES**

Department 12 - County Clerk Administration

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 12 - County Clerk Administration</b>						
01-12-5111	Salaries - Elected Officials	\$88,253	\$88,253	\$90,901	\$2,648	3 %
01-12-5112	Salaries - Department Heads	\$56,478	\$72,924	\$75,112	\$2,188	3 %
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	\$0	\$1,000	\$1,000	\$0	0 %
01-12-5134	Salaries - Overtime	\$282	\$500	\$250	(\$250)	-50 %
01-12-5143	Health Insurance	\$32,648	\$34,298	\$36,500	\$2,202	6 %
01-12-5144	FICA Taxes	\$10,553	\$11,696	\$12,000	\$304	3 %
01-12-5147	Retirement	\$5,786	\$6,451	\$6,500	\$49	1 %
01-12-5212	Small Equipment	\$58	\$2,000	\$2,000	\$0	0 %
01-12-5214	Other Office Supplies & Mat	\$1,523	\$3,000	\$3,000	\$0	0 %
01-12-5225	Clothing & Uniforms	\$0	\$750	\$750	\$0	0 %
01-12-5311	Telephone	\$0	\$700	\$700	\$0	0 %
01-12-5313	Postage	\$30,985	\$32,000	\$32,000	\$0	0 %
01-12-5337	Internet Services	\$0	\$0	\$0	\$0	0 %
01-12-5338	Other Publicity, Subs, & Dues	\$1,374	\$2,500	\$2,000	(\$500)	-20 %
01-12-5352	Legal Services	\$2,276	\$3,000	\$2,500	(\$500)	-17 %
01-12-5368	Maintenance Contracts	\$2,545	\$1,500	\$1,500	\$0	0 %
01-12-5372	Mileage	\$222	\$400	\$300	(\$100)	-25 %
01-12-5373	Rooms And Lodging	\$0	\$1,000	\$500	(\$500)	-50 %
01-12-5377	Meals	\$317	\$400	\$400	\$0	0 %
01-12-5381	Training Fees	\$350	\$500	\$250	(\$250)	-50 %
01-12-5533	Fleet - Mach. & Equip. Rental	\$1,843	\$1,700	\$1,500	(\$200)	-12 %
01-12-5869	Other Miscellaneous	\$151	\$609	\$750	\$141	23 %
01-12-5947	Capital Office Equipment	\$0	\$14,000	\$0	(\$14,000)	-100 %
<b>Total County Clerk Administration</b>		<b>\$235,645</b>	<b>\$279,182</b>	<b>\$270,412</b>	<b>(\$8,770)</b>	<b>-3 %</b>

**GENERAL FUND****EXPENDITURES**

Department 13 - County Clerk Recording

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 13 - County Clerk Recording</b>						
01-13-5113	Salaries--Permanent	\$302,072	\$312,278	\$357,389	\$45,112	14 %
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	\$0	\$0	\$0	\$0	0 %
01-13-5134	Salaries-Overtime	\$1,497	\$2,000	\$2,000	\$0	0 %
01-13-5143	Health Insurance	\$94,147	\$91,600	\$105,000	\$13,400	15 %
01-13-5144	FICA Taxes	\$22,716	\$23,767	\$24,000	\$233	1 %
01-13-5147	Retirement	\$12,088	\$12,562	\$12,500	(\$62)	0 %
01-13-5212	Small Equipment	\$163	\$2,500	\$500	(\$2,000)	-80 %
01-13-5214	Other Office Supplies & Mat	\$1,906	\$1,000	\$2,000	\$1,000	100 %
01-13-5338	Other Publicity, Subs, & Dues	\$0	\$300	\$0	(\$300)	-100 %
01-13-5357	Consultant's Service	\$0	\$0	\$0	\$0	0 %
01-13-5368	Maintenance Contracts	\$2,111	\$4,000	\$2,500	(\$1,500)	-37 %
01-13-5867	Technology Fund Expense	\$16,331	\$25,000	\$20,000	(\$5,000)	-20 %
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	\$50,844	\$50,000	\$50,000	\$0	0 %
<b>Total County Clerk Recording</b>		<b>\$503,874</b>	<b>\$525,007</b>	<b>\$575,889</b>	<b>\$50,882</b>	<b>10 %</b>

**GENERAL FUND**

## EXPENDITURES

Department 15 - County Clerk Elections

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 15 - County Clerk Elections</b>						
01-15-5112	Salaries-Department Head	\$53,484	\$60,276	\$62,200	\$1,924	3 %
01-15-5113	Salaries - Permanent	\$43,898	\$43,898	\$47,200	\$3,302	8 %
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	\$500	\$500	\$0	0 %
01-15-5134	Salaries - Overtime	\$5,240	\$2,000	\$2,000	\$0	0 %
01-15-5143	Health Insurance	\$26,648	\$28,300	\$31,000	\$2,700	10 %
01-15-5144	FICA Taxes	\$9,649	\$7,422	\$10,000	\$2,578	35 %
01-15-5147	Retirement	\$4,076	\$3,995	\$5,000	\$1,005	25 %
01-15-5193	Election Judges	\$36,693	\$8,000	\$20,000	\$12,000	150 %
01-15-5212	Small Equipment	\$10,838	\$35,000	\$15,000	(\$20,000)	-57 %
01-15-5214	Other Office Supplies & Mat	\$2,956	\$3,000	\$3,000	\$0	0 %
01-15-5216	Election Reimbursement	(\$63,326)	(\$35,000)	(\$35,000)	\$0	0 %
01-15-5227	Election Judge Supplies	\$423	\$500	\$500	\$0	0 %
01-15-5228	Computer Supplies	\$0	\$0	\$0	\$0	0 %
01-15-5313	Postage	\$16,876	\$7,000	\$15,000	\$8,000	114 %
01-15-5331	Pub Of Formal & Legal Notices	\$221	\$200	\$500	\$300	149 %
01-15-5338	Other Publicity, Subs, Dues	\$200	\$1,000	\$500	(\$500)	-50 %
01-15-5356	Special Election Expenses	\$0	\$0	\$50,000	\$50,000	>100 %
01-15-5357	Election Services	\$0	\$9,000	\$9,000	\$0	0 %
01-15-5358	Other Professional Services	\$3,545	\$4,000	\$4,000	\$0	0 %
01-15-5369	Other Repair & Maint Services	\$0	\$2,000	\$1,000	(\$1,000)	-50 %
01-15-5372	Mileage	\$52	\$1,000	\$500	(\$500)	-50 %
01-15-5373	Rooms And Lodging	\$329	\$1,200	\$1,200	\$0	0 %
01-15-5377	Meals	\$1,253	\$1,500	\$1,000	(\$500)	-33 %
01-15-5379	Ballot Processing Expense	\$73,135	\$40,000	\$50,000	\$10,000	25 %
01-15-5381	Training Fees	\$140	\$1,000	\$500	(\$500)	-50 %
01-15-5551	Operating Lease	\$25,037	\$35,227	\$36,000	\$773	2 %
01-15-5871	HAVA Grant Expense	\$15,748	\$2,500	\$5,000	\$2,500	100 %
01-15-5872	Miscellaneous Election Grants	\$9,903	\$0	\$10,000	\$10,000	>100 %
<b>Total County Clerk Elections</b>		<b>\$277,017</b>	<b>\$263,518</b>	<b>\$345,600</b>	<b>\$82,082</b>	<b>31 %</b>

**GENERAL FUND****EXPENDITURES**

Department 16 - County Treasurer

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 16 - County Treasurer</b>						
01-16-5111	Salaries - Elected Officials	\$88,253	\$88,253	\$90,901	\$2,648	3 %
01-16-5112	Salaries--Department Head	\$50,268	\$72,924	\$75,112	\$2,188	3 %
01-16-5113	Salaries-Permanent	\$44,466	\$54,506	\$60,020	\$5,514	10 %
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	\$39,950	\$42,500	\$46,000	\$3,500	8 %
01-16-5144	FICA Taxes	\$14,287	\$17,482	\$17,744	\$262	1 %
01-16-5147	Retirement	\$7,819	\$18,728	\$18,728	\$0	0 %
01-16-5212	Small Equipment	\$0	\$250	\$500	\$250	100 %
01-16-5214	Other Office Supplies & Mat	\$1,169	\$850	\$1,000	\$150	18 %
01-16-5228	Computer Supplies	\$0	\$0	\$0	\$0	0 %
01-16-5313	Postage	\$11,207	\$10,000	\$10,000	\$0	0 %
01-16-5321	Printing, Forms, Etc.	\$3,019	\$3,400	\$3,000	(\$400)	-12 %
01-16-5331	Pub Of Formal & Legal Notices	\$3,073	\$3,100	\$3,000	(\$100)	-3 %
01-16-5335	Memberships & Dues	\$850	\$850	\$850	\$0	0 %
01-16-5352	Legal Services	\$1,074	\$7,000	\$3,000	(\$4,000)	-57 %
01-16-5363	Office Machine Repairs	\$0	\$0	\$0	\$0	0 %
01-16-5368	Maintenance Contracts	\$238	\$400	\$400	\$0	0 %
01-16-5372	Mileage	\$0	\$0	\$250	\$250	>100 %
01-16-5373	Rooms And Lodging	\$815	\$800	\$1,350	\$550	69 %
01-16-5377	Meals	\$0	\$0	\$250	\$250	>100 %
01-16-5381	Training Fees	\$0	\$0	\$500	\$500	>100 %
01-16-5533	Fleet - Mach. & Equip. Rental	\$0	\$0	\$500	\$500	>100 %
01-16-5862	Echecks Banking Expenses	\$325	\$0	\$0	\$0	0 %
01-16-5868	Sheriff Distraint Fees	\$85	\$500	\$500	\$0	0 %
01-16-5869	Miscellaneous--Other	\$0	\$150	\$150	\$0	0 %
01-16-5947	Capital Equipment	\$0	\$0	\$0	\$0	0 %
<b>Total County Treasurer</b>		\$266,896	\$321,693	\$333,755	\$12,062	4 %

**GENERAL FUND****EXPENDITURES**

Department 17 - Public Trustee

**Morgan County****Fort Morgan, Colorado**

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 17 - Public Trustee</b>						
01-17-5112	Salaries--Department Head	\$12,500	\$12,500	\$12,500	\$0	0 %
01-17-5335	Membership Fees	\$0	\$0	\$0	\$0	0 %
	<b>Total Public Trustee</b>	<b>\$12,500</b>	<b>\$12,500</b>	<b>\$12,500</b>	<b>\$0</b>	<b>0 %</b>

**GENERAL FUND**
**EXPENDITURES**

Department 18 - County Assessor

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 18 - County Assessor</b>						
01-18-5111	Salaries - Elected Officials	\$88,253	\$88,253	\$90,901	\$2,648	3 %
01-18-5112	Salaries-Dept Head	\$0	\$43,037	\$75,112	\$32,075	75 %
01-18-5113	Salaries - Permanent	\$488,430	\$530,785	\$538,058	\$7,272	1 %
01-18-5114	Salaries Part-time	\$0	\$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	\$378	\$17	\$5,000	\$4,983	27,079 %
01-18-5143	Health Insurance	\$126,971	\$136,800	\$142,000	\$5,200	4 %
01-18-5144	FICA Taxes	\$43,452	\$52,086	\$51,946	(\$141)	0 %
01-18-5147	Retirement	\$23,077	\$24,769	\$25,000	\$231	1 %
01-18-5192	Contract Work	\$0	\$0	\$67,000	\$67,000	>100 %
01-18-5211	Office Stationery And Forms	\$0	\$0	\$0	\$0	0 %
01-18-5212	Small Equipment	\$882	\$950	\$1,000	\$50	5 %
01-18-5214	Other Office Supplies & Mat	\$34,844	\$3,726	\$4,000	\$274	7 %
01-18-5225	Uniforms	\$0	\$0	\$0	\$0	0 %
01-18-5227	Camera, Film, Developing	\$0	\$0	\$0	\$0	0 %
01-18-5311	Telephone	\$553	\$600	\$600	\$0	0 %
01-18-5313	Postage	\$1,798	\$9,859	\$3,000	(\$6,859)	-70 %
01-18-5322	Books, Brochures, Etc	\$725	\$732	\$800	\$68	9 %
01-18-5328	Other Printing, Dup., Typ. Etc	\$150	\$2,522	\$1,000	(\$1,522)	-60 %
01-18-5331	Pub Of Formal & Legal Notices	\$25	\$50	\$50	\$0	0 %
01-18-5333	Subscriptions	\$0	\$0	\$0	\$0	0 %
01-18-5335	Membership Fees	\$2,072	\$2,072	\$3,000	\$928	45 %
01-18-5352	Legal Services	\$23	\$800	\$2,500	\$1,700	212 %
01-18-5358	Other Professional Services	\$107,041	\$66,480	\$64,250	(\$2,230)	-3 %
01-18-5369	Other Repair & Maintenance	\$1,639	\$2,000	\$2,500	\$500	25 %
01-18-5372	Mileage	\$302	\$500	\$500	\$0	0 %
01-18-5373	Rooms And Lodging	\$4,100	\$5,060	\$6,000	\$940	19 %
01-18-5377	Meals	\$1,236	\$1,400	\$1,400	\$0	0 %
01-18-5381	Tuitions And Registration	\$7,383	\$6,000	\$7,500	\$1,500	25 %
01-18-5383	Misc. - License Fees	\$2,015	\$1,500	\$1,500	\$0	0 %
01-18-5533	Fleet - Mach. & Equip. Rental	\$10,241	\$11,600	\$11,600	\$0	0 %
01-18-5876	Tax Correction	\$0	\$0	\$0	\$0	0 %
<b>Total County Assessor</b>		\$945,590	\$991,598	\$1,107,216	\$115,618	12 %

**GENERAL FUND**
**EXPENDITURES**

Department 22 - Building Maintenance

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 22 - Building Maintenance</b>						
01-22-5112	Salaries - Dept Head	\$73,470	\$87,377	\$82,004	(\$5,373)	-6 %
01-22-5113	Salaries-Permanent	\$269,162	\$360,746	\$286,233	(\$74,514)	-21 %
01-22-5114	Salaries-Temporary	\$0	\$0	\$0	\$0	0 %
01-22-5116	Salaries-On Call	\$28,792	\$30,475	\$37,000	\$6,525	21 %
01-22-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-22-5118	Salary Reimbursement	\$17,593	\$9,880	\$0	(\$9,880)	-100 %
01-22-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
01-22-5122	Accrued PTO Pay Out	\$4,976	\$4,000	\$6,000	\$2,000	50 %
01-22-5134	Salaries-Overtime	\$1,718	\$4,066	\$5,200	\$1,134	28 %
01-22-5143	Health Insurance	\$93,255	\$87,300	\$91,000	\$3,700	4 %
01-22-5144	FICA Taxes	\$28,686	\$35,895	\$36,234	\$339	1 %
01-22-5147	Retirement	\$13,592	\$25,204	\$25,000	(\$204)	-1 %
01-22-5212	Small Equipment	\$349	\$6,000	\$6,000	\$0	0 %
01-22-5214	Other Office Supplies & Mat.	\$436	\$750	\$1,000	\$250	33 %
01-22-5223	Janitorial Supplies	\$29,861	\$17,000	\$25,000	\$8,000	47 %
01-22-5225	Uniforms	\$0	\$5,000	\$10,000	\$5,000	100 %
01-22-5229	Other Operating Supplies	\$52,471	\$35,000	\$85,000	\$50,000	143 %
01-22-5234	Painting Supplies	\$5,792	\$2,500	\$5,000	\$2,500	100 %
01-22-5235	Plumbing Supplies	\$10,194	\$3,500	\$8,000	\$4,500	129 %
01-22-5236	Electrical Supplies	\$9,015	\$5,000	\$5,000	\$0	0 %
01-22-5237	Grounds Maint Supplies	\$5,943	\$8,000	\$20,000	\$12,000	150 %
01-22-5311	Telephone	\$4,132	\$4,000	\$5,000	\$1,000	25 %
01-22-5313	Postage	\$0	\$10	\$0	(\$10)	-100 %
01-22-5341	Electric	\$215,383	\$153,605	\$210,000	\$56,395	37 %
01-22-5342	Water	\$54,282	\$30,000	\$55,000	\$25,000	83 %
01-22-5343	Sewer	\$34,731	\$23,000	\$33,000	\$10,000	43 %
01-22-5344	Gas	\$44,165	\$50,000	\$55,000	\$5,000	10 %
01-22-5346	Other Utility Services (Trash)	\$9,976	\$7,000	\$9,000	\$2,000	29 %
01-22-5353	Janitorial Services	\$185,007	\$155,000	\$200,000	\$45,000	29 %
01-22-5354	Contract Labor	\$18,019	\$18,000	\$20,000	\$2,000	11 %
01-22-5355	Weed control services	\$14,562	\$20,000	\$20,000	\$0	0 %
01-22-5364	Electrical Services	\$3,570	\$15,000	\$20,000	\$5,000	33 %
01-22-5365	Grounds & Ground Improvement	\$0	\$3,000	\$8,000	\$5,000	167 %
01-22-5366	Building Repair Services	\$53,222	\$70,000	\$150,000	\$80,000	114 %
01-22-5367	Plumbing, Heating Services	\$102,248	\$90,000	\$160,000	\$70,000	78 %
01-22-5369	Other Repair & Maintenance	\$88,248	\$70,000	\$100,000	\$30,000	43 %
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	\$37,508	\$30,000	\$50,000	\$20,000	67 %
01-22-5534	Other Mach. & Equip Rental	\$4,838	\$0	\$1,000	\$1,000	>100 %
01-22-5868	Safety Improvements	\$0	\$0	\$1,000	\$1,000	>100 %
01-22-5911	Land Purchase	\$0	\$70,000	\$0	(\$70,000)	-100 %

**GENERAL FUND****EXPENDITURES**

Department 22 - Building Maintenance

**Morgan County****Fort Morgan, Colorado**

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
01-22-5923	Capital Building Projects	\$593,707	\$3,570,000	\$1,987,731	(\$1,582,269)	-44 %
01-22-5949	Capital Equipment	\$0	\$30,000	\$55,000	\$25,000	83 %
01-22-5951	Capital Infrastructure Project	\$954,228	\$300,000	\$180,000	(\$120,000)	-40 %
<b>Total Building Maintenance</b>		<b>\$3,063,129</b>	<b>\$5,436,308</b>	<b>\$4,053,402</b>	<b>(\$1,382,906)</b>	<b>-25 %</b>

**GENERAL FUND**
**EXPENDITURES**

Department 41 - Sheriff Administration

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 41 - Sheriff Administration</b>						
01-41-5111	Salaries - Elected Officials	\$114,654	\$114,654	\$118,094	\$3,440	3 %
01-41-5112	Salaries--Department Head	\$105,516	\$118,176	\$121,721	\$3,545	3 %
01-41-5113	Salaries--Permanent	\$200,125	\$196,488	\$198,000	\$1,512	1 %
01-41-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-41-5119	Salaries - Bonus Pay	\$1,080	\$0	\$0	\$0	0 %
01-41-5122	Accrued PTO Payout	\$0	\$0	\$0	\$0	0 %
01-41-5134	Salaries-Overtime	\$0	\$200	\$500	\$300	149 %
01-41-5143	Health Insurance	\$79,759	\$83,400	\$82,000	(\$1,400)	-2 %
01-41-5144	FICA Taxes	\$31,806	\$33,000	\$33,000	\$0	0 %
01-41-5147	Retirement	\$16,191	\$18,029	\$18,500	\$471	3 %
01-41-5212	Small Equipment	\$0	\$0	\$0	\$0	0 %
01-41-5213	Promotional Supplies	\$836	\$3,500	\$4,500	\$1,000	29 %
01-41-5214	Other Office Supplies & Mat	\$7,740	\$6,000	\$10,000	\$4,000	67 %
01-41-5224	Radio Equipment	\$0	\$0	\$375,000	\$375,000	>100 %
01-41-5225	Clothing & Uniforms	\$12,231	\$15,000	\$15,000	\$0	0 %
01-41-5226	Firearms	\$9,658	\$20,000	\$20,000	\$0	0 %
01-41-5227	Special Reimbursements	\$0	\$159	\$500	\$341	214 %
01-41-5228	Bullet proof vests	\$525	\$16,000	\$12,500	(\$3,500)	-22 %
01-41-5229	Other Operating Supplies	\$6,461	\$6,000	\$6,000	\$0	0 %
01-41-5311	Telephone	\$20,195	\$24,200	\$24,200	\$0	0 %
01-41-5313	Postage	\$1,892	\$1,600	\$2,000	\$400	25 %
01-41-5321	Printing Forms, Etc	\$1,595	\$1,400	\$1,700	\$300	21 %
01-41-5335	Membership Fees	\$42,470	\$25,600	\$30,000	\$4,400	17 %
01-41-5338	Other Publicity, Subs, & Dues	\$1,483	\$0	\$10,000	\$10,000	>100 %
01-41-5351	Employee Physical	\$6,731	\$7,000	\$7,000	\$0	0 %
01-41-5352	Legal Services	\$4,419	\$1,200	\$4,000	\$2,800	233 %
01-41-5359	Central Square Fees	\$0	\$0	\$55,000	\$55,000	>100 %
01-41-5368	Maintenance Contracts	\$7,593	\$1,434	\$6,000	\$4,566	318 %
01-41-5369	Other Repair & Maint Services	\$2,240	\$0	\$2,000	\$2,000	>100 %
01-41-5373	Rooms And Lodging	\$4,549	\$2,400	\$6,000	\$3,600	150 %
01-41-5377	Meals	\$0	\$100	\$500	\$400	396 %
01-41-5379	Meeting Expenses	\$150	\$0	\$500	\$500	>100 %
01-41-5381	Tuitions & Books	\$1,813	\$1,000	\$2,500	\$1,500	150 %
01-41-5533	Fleet - Mach. & Equip. Rental	\$32,459	\$45,000	\$55,000	\$10,000	22 %
01-41-5534	Other Equip Rental	\$0	\$0	\$0	\$0	0 %
01-41-5864	VIN Inspection Training	\$383	\$500	\$2,500	\$2,000	399 %
<b>Total Sheriff Administration</b>		\$714,555	\$742,040	\$1,224,215	\$482,175	65 %

**GENERAL FUND**

## EXPENDITURES

Department 42 - Sheriff Patrol

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 42 - Sheriff Patrol</b>						
01-42-5112	Salaries - Dept Head	\$118,672	\$93,060	\$95,852	\$2,792	3 %
01-42-5113	Salaries--Permanent	\$1,018,226	\$1,225,728	\$1,246,345	\$20,617	2 %
01-42-5114	Salaries - Reserve Duty	\$5,747	\$6,000	\$6,700	\$700	12 %
01-42-5116	Salaries - On Call		\$18,000	\$22,000	\$4,000	22 %
01-42-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-42-5118	Salaries-Reimbursement	\$0	\$0	\$0	\$0	0 %
01-42-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
01-42-5122	Accrued PTO Payout	\$4,373	\$7,000	\$12,000	\$5,000	71 %
01-42-5134	Salaries-Overtime	\$123,230	\$150,000	\$181,000	\$31,000	21 %
01-42-5135	Night Shift Diff Pay	\$7,777	\$10,000	\$10,000	\$0	0 %
01-42-5136	Training Pay	\$2,477	\$7,000	\$7,000	\$0	0 %
01-42-5137	Holiday Pay	\$43,806	\$45,000	\$50,000	\$5,000	11 %
01-42-5143	Health Insurance	\$190,214	\$216,900	\$253,000	\$36,100	17 %
01-42-5144	FICA Taxes	\$100,133	\$103,000	\$110,000	\$7,000	7 %
01-42-5147	Retirement	\$47,091	\$55,439	\$60,000	\$4,561	8 %
01-42-5212	Small Items Of Equipment	\$1,893	\$1,700	\$60,000	\$58,300	3,427 %
01-42-5221	Chem, Lab, Medical Supplies	\$656	\$0	\$0	\$0	0 %
01-42-5226	K9 Supplies	\$580	\$2,500	\$2,500	\$0	0 %
01-42-5227	Cameras, Film, Developing, Etc	\$30	\$1,500	\$1,200	(\$300)	-20 %
01-42-5229	Other Operating Supplies	\$2,509	\$4,000	\$4,000	\$0	0 %
01-42-5249	Body Camera	\$66,696	\$65,000	\$67,000	\$2,000	3 %
01-42-5311	Telephone	\$0	\$0	\$0	\$0	0 %
01-42-5316	Vehicle Tow-In Service	\$0	\$1,200	\$1,200	\$0	0 %
01-42-5358	BA Supply and Service	\$0	\$300	\$500	\$200	66 %
01-42-5359	Medical Investigations	\$1,200	\$5,000	\$5,000	\$0	0 %
01-42-5369	Other Repairs & Maintenance	\$0	\$1,200	\$1,200	\$0	0 %
01-42-5373	Rooms & Lodging	\$3,680	\$3,000	\$6,000	\$3,000	100 %
01-42-5377	Meals	\$2,131	\$1,500	\$3,000	\$1,500	100 %
01-42-5381	Tuitions & Books	\$8,799	\$6,000	\$15,000	\$9,000	150 %
01-42-5399	Animal Impound Fees	\$910	\$1,200	\$10,000	\$8,800	733 %
01-42-5513	Volunteer Insurance	\$0	\$200	\$200	\$0	0 %
01-42-5533	Fleet - Mach. & Equip. Rental	\$297,342	\$300,000	\$350,000	\$50,000	17 %
<b>Total Sheriff Patrol</b>		\$2,048,172	\$2,331,427	\$2,580,697	\$249,270	11 %

**GENERAL FUND**

## EXPENDITURES

Department 43 - Victims Advocate

**Morgan County**

Fort Morgan, Colorado

Ledger Account	Description	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 43 - Victims Advocate</b>						
01-43-5113	Salaries	\$53,082	\$60,660	\$62,480	\$1,820	3 %
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	\$618	\$1,500	\$2,000	\$500	33 %
01-43-5141	Unemployment Insurance	\$0	\$0	\$0	\$0	0 %
01-43-5142	Workers Comp Insurance	\$0	\$45	\$0	(\$45)	-100 %
01-43-5143	Health Insurance	\$13,314	\$14,500	\$16,000	\$1,500	10 %
01-43-5144	FICA Taxes	\$4,077	\$5,000	\$5,000	\$0	0 %
01-43-5147	Retirement	\$2,135	\$4,885	\$5,200	\$315	6 %
01-43-5229	Other Operating Supplies	\$3,475	\$2,000	\$2,500	\$500	25 %
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	\$0	\$0	\$1,200	\$1,200	>100 %
01-43-5381	Training and Registrations	\$0	\$0	\$1,300	\$1,300	>100 %
01-43-5513	Volunteer Insurance	\$0	\$0	\$50	\$50	>100 %
01-43-5533	Fleet - Mach. & Equip. Rental	\$2,606	\$5,000	\$6,000	\$1,000	20 %
<b>Total Victims Advocate</b>		<b>\$79,308</b>	<b>\$93,590</b>	<b>\$101,730</b>	<b>\$8,140</b>	<b>9 %</b>

**GENERAL FUND**
**EXPENDITURES**

Department 45 - Jail Detention

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 45 - Jail Detention</b>						
01-45-5112	Salaries--Department Head	\$91,975	\$106,956	\$110,165	\$3,209	3 %
01-45-5113	Salaries--Permanent	\$1,530,893	\$2,021,736	\$1,665,379	(\$356,357)	-18 %
01-45-5114	Salaries-Reserve Duty	\$0	\$0	\$0	\$0	0 %
01-45-5116	Salaries - On Call		\$24,000	\$25,000	\$1,000	4 %
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	\$2,783	\$2,800	\$5,000	\$2,200	79 %
01-45-5134	Salaries-Overtime	\$31,859	\$30,000	\$45,000	\$15,000	50 %
01-45-5135	Night Shift Diff Pay	\$14,189	\$15,000	\$15,000	\$0	0 %
01-45-5136	Training Pay	\$4,695	\$3,000	\$5,000	\$2,000	67 %
01-45-5137	Holiday Pay	\$70,653	\$75,000	\$75,000	\$0	0 %
01-45-5143	Health Insurance	\$346,534	\$380,600	\$382,000	\$1,400	0 %
01-45-5144	FICA Taxes	\$132,726	\$163,000	\$163,000	\$0	0 %
01-45-5147	Retirement	\$66,027	\$85,000	\$85,000	\$0	0 %
01-45-5192	*Transports	\$0	\$0	\$0	\$0	0 %
01-45-5212	Small Equipment	\$0	\$2,000	\$6,500	\$4,500	225 %
01-45-5214	Other Office Supplies & Mat	\$0	\$0	\$0	\$0	0 %
01-45-5221	Inmate Medical Supplies	\$0	\$0	\$1,000	\$1,000	>100 %
01-45-5223	Janitorial Supplies	\$5,770	\$8,000	\$10,000	\$2,000	25 %
01-45-5225	Clothing And Uniforms	\$0	\$0	\$0	\$0	0 %
01-45-5227	Inmate Supplies	\$34,504	\$30,000	\$35,000	\$5,000	17 %
01-45-5229	Other Operating Supplies	\$1,950	\$3,000	\$3,000	\$0	0 %
01-45-5311	Telephone	\$0	\$0	\$0	\$0	0 %
01-45-5332	Transports	\$10,526	\$15,000	\$17,500	\$2,500	17 %
01-45-5333	Subscriptions	\$0	\$0	\$0	\$0	0 %
01-45-5354	Inmate Housing Services	\$0	\$1,870	\$7,500	\$5,630	301 %
01-45-5355	Inmate Mental Health JBBS Gran	\$223,867	\$162,500	\$162,500	\$0	0 %
01-45-5357	Inmate Medical Serv Contract	\$74,622	\$305,850	\$313,300	\$7,450	2 %
01-45-5358	Ambulance Services	\$0	\$0	\$0	\$0	0 %
01-45-5359	Inmate Misc Medical Services	\$0	\$0	\$1,000	\$1,000	>100 %
01-45-5364	Cable Services	\$1,070	\$1,200	\$2,000	\$800	67 %
01-45-5366	Jail Records Management Syste	\$0	\$0	\$30,000	\$30,000	>100 %
01-45-5368	Security Systems Maintenance	\$26,472	\$27,370	\$35,000	\$7,630	28 %
01-45-5369	Other Repair & Maint Services	\$3,910	\$1,500	\$2,500	\$1,000	67 %
01-45-5372	Mileage	\$0	\$0	\$0	\$0	0 %
01-45-5373	Rooms & Lodging	\$3,450	\$2,000	\$2,500	\$500	25 %
01-45-5377	Meals	\$1,361	\$1,500	\$1,500	\$0	0 %
01-45-5381	Tuitions	\$2,245	\$12,000	\$20,000	\$8,000	67 %
01-45-5513	Insurance for Offenders	\$0	\$42	\$500	\$458	1,076 %
01-45-5533	Fleet - Mach. & Equip. Rental	\$25,280	\$16,495	\$40,000	\$23,505	142 %
<b>Total Jail Detention</b>		\$2,707,361	\$3,497,419	\$3,266,844	(\$230,575)	-7 %

**GENERAL FUND****EXPENDITURES**

Department 49 - Jail Food Service

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 49 - Jail Food Service</b>						
01-49-5212	Small Equipment	\$345	\$4,000	\$4,000	\$0	0 %
01-49-5222	Food	\$0	\$0	\$0	\$0	0 %
01-49-5229	Other Operating Supplies	\$1,549	\$850	\$1,500	\$650	76 %
01-49-5358	Inmate Food Services	\$206,594	\$200,000	\$250,000	\$50,000	25 %
01-49-5359	Staff Food Services	\$0	\$0	\$1,500	\$1,500	>100 %
01-49-5369	Repair and Maintenance	\$0	\$500	\$2,500	\$2,000	399 %
<b>Total Jail Food Service</b>		<b>\$208,489</b>	<b>\$205,350</b>	<b>\$259,500</b>	<b>\$54,150</b>	<b>26 %</b>

**GENERAL FUND**
**EXPENDITURES**

Department 52 - Communications Center

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 52 - Communications Center</b>						
01-52-5112	Salaries--Department Head	\$81,003	\$0	\$0	\$0	0 %
01-52-5113	Salaries--Permanent	\$501,675	\$700,000	\$647,480	(\$52,520)	-8 %
01-52-5114	Salaries - Part-time	\$0	\$0	\$0	\$0	0 %
01-52-5116	Salaries - On Call	\$13,121	\$7,000	\$25,000	\$18,000	257 %
01-52-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-52-5118	Salary Reimbursement	(\$500,000)	(\$550,000)	(\$550,000)	\$0	0 %
01-52-5119	Salaries - Bonus Pay	\$9,000	\$0	\$0	\$0	0 %
01-52-5122	Accrued PTO Payout	\$0	\$6,500	\$6,500	\$0	0 %
01-52-5134	Salaries-Overtime	\$164,644	\$250,000	\$213,000	(\$37,000)	-15 %
01-52-5135	Night Shift Diff Pay	\$5,793	\$6,000	\$7,000	\$1,000	17 %
01-52-5136	Training Pay	\$2,624	\$6,000	\$6,500	\$500	8 %
01-52-5137	Holiday Pay	\$22,214	\$25,000	\$40,000	\$15,000	60 %
01-52-5143	Health Insurance	\$116,362	\$120,300	\$121,000	\$700	1 %
01-52-5144	FICA Taxes	\$60,578	\$65,000	\$75,000	\$10,000	15 %
01-52-5147	Retirement	\$27,929	\$32,000	\$40,000	\$8,000	25 %
01-52-5212	Small Items Of Equipment	\$820	\$20,000	\$15,000	(\$5,000)	-25 %
01-52-5214	Office Supplies	\$1,599	\$2,000	\$2,000	\$0	0 %
01-52-5226	Radio Equipment	\$640	\$380	\$60,000	\$59,620	15,648 %
01-52-5229	Other Operating Supplies	\$6,457	\$25,000	\$25,000	\$0	0 %
01-52-5249	Other Repair & Maint Supplies	\$94	\$1,000	\$1,000	\$0	0 %
01-52-5311	Telephone	\$11,188	\$8,000	\$8,000	\$0	0 %
01-52-5313	Postage & Freight	\$9	\$0	\$150	\$150	>100 %
01-52-5315	Cellular Phone	\$2,109	\$3,000	\$4,000	\$1,000	33 %
01-52-5338	Other Publicity, Subs, Dues	\$1,463	\$5,000	\$2,000	(\$3,000)	-60 %
01-52-5344	Gas/Fuel	\$0	\$0	\$1,000	\$1,000	>100 %
01-52-5358	Other Professional Services	\$43,699	\$4,500	\$4,500	\$0	0 %
01-52-5368	Maintenance Contracts	\$118,538	\$165,000	\$165,000	\$0	0 %
01-52-5369	Other Repair & Maint. Services	\$2,339	\$0	\$1,000	\$1,000	>100 %
01-52-5372	Mileage	\$0	\$0	\$200	\$200	>100 %
01-52-5373	Lodging	\$0	\$1,112	\$3,000	\$1,888	170 %
01-52-5377	Meals	\$254	\$124	\$1,500	\$1,376	1,097 %
01-52-5378	Other Travel	\$1,194	\$0	\$2,100	\$2,100	>100 %
01-52-5381	Tuitions & Books	\$3,208	\$1,220	\$5,000	\$3,780	310 %
01-52-5532	Land Leases	\$15,874	\$0	\$18,000	\$18,000	>100 %
01-52-5533	Fleet - Mach. & Equip. Rental	\$1,265	\$310	\$1,500	\$1,190	383 %
01-52-5949	Capital equipment	\$0	\$0	\$0	\$0	0 %
<b>Total Communications Center</b>		\$715,693	\$904,446	\$951,430	\$46,984	5 %

**GENERAL FUND****EXPENDITURES**

Department 55 - Public Safety Grants

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 55 - Public Safety Grants</b>						
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	\$5,167	\$0	\$40,000	\$40,000	>100 %
01-55-5866	Court Security Grant	\$0	\$0	\$0	\$0	0 %
01-55-5867	JBBS Grant	\$357,129	\$167,500	\$335,000	\$167,500	100 %
01-55-5869	Community Service Projects	(\$122)	\$39	\$0	(\$39)	-100 %
01-55-5871	Misc Donation Expenditures	\$0	\$0	\$0	\$0	0 %
01-55-5872	POST Grant 24 - 25	\$91,300	(\$3,292)	\$0	\$3,292	-100 %
01-55-5873	POST Grant 23 - 24	\$20,166	\$0	\$0	\$0	0 %
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	\$0	\$0	\$0	\$0	0 %
01-55-5899	Injury Prevention Grant 11-12	\$0	\$0	\$0	\$0	0 %
<b>Total Public Safety Grants</b>		\$473,639	\$164,248	\$375,000	\$210,752	128 %

**GENERAL FUND**  
**EXPENDITURES**  
 Department 58 - County Coroner

**Morgan County**  
**Fort Morgan, Colorado**

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 58 - County Coroner</b>						
01-58-5111	Salaries- Elected Official	\$88,253	\$88,253	\$90,901	\$2,648	3 %
01-58-5113	Salaries - Permanent	\$61,500	\$135,654	\$175,698	\$40,044	30 %
01-58-5114	Salaries - Part-time	\$8,362	\$12,646	\$10,000	(\$2,646)	-21 %
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	\$32,648	\$46,100	\$52,000	\$5,900	13 %
01-58-5144	FICA Taxes	\$11,044	\$18,096	\$19,801	\$1,704	9 %
01-58-5147	Retirement	\$5,990	\$9,462	\$10,353	\$891	9 %
01-58-5192	Contract Services	\$0	\$0	\$0	\$0	0 %
01-58-5214	Office Supplies	\$194	\$1,000	\$2,000	\$1,000	100 %
01-58-5224	Radio Equipment	\$360	\$1,000	\$12,000	\$11,000	1,099 %
01-58-5229	Other Operating Supplies	\$5,944	\$5,000	\$5,000	\$0	0 %
01-58-5311	Telephone	\$7,737	\$8,200	\$8,500	\$300	4 %
01-58-5335	Dues	\$1,287	\$1,800	\$2,000	\$200	11 %
01-58-5352	Legal Services	\$0	\$500	\$1,000	\$500	100 %
01-58-5358	Other Professional Services	\$77,731	\$75,000	\$80,000	\$5,000	7 %
01-58-5381	Training & Registrations	\$2,385	\$5,500	\$5,500	\$0	0 %
01-58-5533	Fleet-Mach & Equip Rental	\$25,804	\$26,000	\$28,000	\$2,000	8 %
01-58-5949	Capital Equipment	\$0	\$0	\$40,000	\$40,000	>100 %
<b>Total County Coroner</b>		<b>\$329,240</b>	<b>\$434,211</b>	<b>\$542,753</b>	<b>\$108,542</b>	<b>25 %</b>

**GENERAL FUND**
**EXPENDITURES**

Department 59 - Emergency Management

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 59 - Emergency Management</b>						
01-59-5112	Salaries - Department Head	\$83,808	\$83,808	\$90,636	\$6,828	8 %
01-59-5114	Salaries-Part time	\$0	\$5,000	\$21,744	\$16,744	335 %
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	\$3,869	\$4,000	\$4,000	\$0	0 %
01-59-5143	Health Insurance	\$19,324	\$20,200	\$22,000	\$1,800	9 %
01-59-5144	FICA Taxes	\$5,963	\$6,794	\$8,395	\$1,601	24 %
01-59-5147	Retirement	\$3,352	\$3,552	\$4,390	\$838	24 %
01-59-5212	Small Items Of Equipment	\$182	\$3,000	\$3,000	\$0	0 %
01-59-5214	Other Office Supplies & Mat	\$87	\$300	\$300	\$0	0 %
01-59-5229	Other Operating Supplies	\$0	\$600	\$600	\$0	0 %
01-59-5249	HazMat Supplies	\$0	\$4,000	\$4,000	\$0	0 %
01-59-5311	Telephone	\$4,425	\$4,500	\$4,500	\$0	0 %
01-59-5313	Postage	\$354	\$364	\$400	\$36	10 %
01-59-5338	Other Publicity, Sub., Dues	\$600	\$1,000	\$1,700	\$700	70 %
01-59-5341	*Electric	\$102	\$0	\$0	\$0	0 %
01-59-5342	*Water	\$55	\$0	\$0	\$0	0 %
01-59-5343	*Sewer	\$34	\$0	\$0	\$0	0 %
01-59-5344	*Gas	\$156	\$0	\$0	\$0	0 %
01-59-5346	*Trash	\$28	\$0	\$0	\$0	0 %
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	\$16,053	\$8,500	\$8,500	\$0	0 %
01-59-5368	*Maintenance Contracts	\$0	\$0	\$0	\$0	0 %
01-59-5369	Other Repair & Maintenance	\$135	\$140	\$800	\$660	468 %
01-59-5377	Meals	\$186	\$300	\$500	\$200	66 %
01-59-5379	Meeting Expenses	\$76	\$500	\$500	\$0	0 %
01-59-5381	Tuition & Fees	\$510	\$1,700	\$1,700	\$0	0 %
01-59-5533	Fleet - Mach. & Equip. Rental	\$6,203	\$8,000	\$8,000	\$0	0 %
01-59-5862	EMPG Supplemental Grant	\$0	\$0	\$0	\$0	0 %
01-59-5866	PDM Grant Expenditures	\$0	\$0	\$3,000	\$3,000	>100 %
01-59-5868	Mitigation Grant	\$0	\$0	\$0	\$0	0 %
01-59-5949	Capital Equipment	\$0	\$0	\$0	\$0	0 %
<b>Total Emergency Management</b>		\$145,501	\$156,258	\$188,665	\$32,407	21 %

**GENERAL FUND**
**EXPENDITURES**

Department 71 - Extension Service

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 71 - Extension Service</b>						
01-71-5113	Salaries - Permanent	\$143,443	\$163,056	\$207,784	\$44,728	27 %
01-71-5114	Salaries - Temporary	\$6,895	\$5,920	\$10,000	\$4,080	69 %
01-71-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
01-71-5118	Salary-Reimbursement	\$0	\$0	\$0	\$0	0 %
01-71-5119	Salaries - Bonus	\$0	\$0	\$0	\$0	0 %
01-71-5122	Accrued PTO Annual Payout	\$6,342	\$7,200	\$7,200	\$0	0 %
01-71-5134	Salaries - Overtime	\$1,885	\$1,635	\$1,800	\$165	10 %
01-71-5143	Health Insurance	\$29,630	\$34,300	\$37,000	\$2,700	8 %
01-71-5144	FICA Taxes	\$11,419	\$13,603	\$13,100	(\$503)	-4 %
01-71-5147	Retirement	\$5,796	\$12,541	\$12,600	\$59	0 %
01-71-5193	AmeriCorps Salary	\$0	\$0	\$0	\$0	0 %
01-71-5194	Cooperative Salaries	\$93,946	\$82,498	\$104,689	\$22,191	27 %
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	\$2,761	\$2,800	\$3,000	\$200	7 %
01-71-5228	Program Supplies	\$0	\$25	\$0	(\$25)	-100 %
01-71-5229	Other Operating Supplies	(\$5)	\$0	\$0	\$0	0 %
01-71-5311	Telephone	\$373	\$439	\$450	\$11	2 %
01-71-5313	Postage	\$1,798	\$1,906	\$1,900	(\$6)	0 %
01-71-5333	Subscriptions	\$0	\$0	\$0	\$0	0 %
01-71-5335	Memberships, Sub., & Dues	\$246	\$346	\$800	\$454	131 %
01-71-5358	Other Services	\$0	\$0	\$0	\$0	0 %
01-71-5368	Maintenance Contracts	\$3,578	\$3,151	\$3,250	\$99	3 %
01-71-5372	Mileage	\$972	\$1,407	\$1,650	\$243	17 %
01-71-5373	Rooms & Lodging	\$1,642	\$3,095	\$4,000	\$905	29 %
01-71-5377	Meals	\$647	\$768	\$900	\$132	17 %
01-71-5378	Other Travel	\$0	\$20	\$0	(\$20)	-100 %
01-71-5381	Tuitions & Books	\$1,108	\$841	\$1,200	\$359	43 %
01-71-5533	Fleet - Mach. & Equip. Rental	\$3,577	\$3,757	\$4,250	\$493	13 %
01-71-5947	Capital Office Equipment	\$0	\$14,000	\$0	(\$14,000)	-100 %
<b>Total Extension Service</b>		<b>\$316,051</b>	<b>\$353,307</b>	<b>\$415,573</b>	<b>\$62,266</b>	<b>18 %</b>

**GENERAL FUND****EXPENDITURES**

Department 72 - Extension Fund

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 72 - Extension Fund</b>						
01-72-5214	Extension Programs	\$7,804	\$9,155	\$17,000	\$7,845	86 %
01-72-5221	Horticulture Programs	\$4	\$0	\$4,250	\$4,250	>100 %
01-72-5223	4-H General	\$17,933	\$16,997	\$25,000	\$8,003	47 %
01-72-5224	Agronomy Programs	\$0	\$0	\$0	\$0	0 %
01-72-5225	FCS Programs	\$2,984	\$3,694	\$4,250	\$556	15 %
01-72-5227	Livestock and Horse Programs	\$35	\$65	\$5,700	\$5,635	8,538 %
01-72-5228	Catch It Programs	\$50,767	\$79,863	\$105,000	\$25,137	31 %
<b>Total Extension Fund</b>		<b>\$79,527</b>	<b>\$109,775</b>	<b>\$161,200</b>	<b>\$51,425</b>	<b>47 %</b>

**GENERAL FUND****EXPENDITURES**

Department 74 - Veterans Officer

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 74 - Veterans Officer</b>						
01-74-5112	Salaries--Department Head	\$0	\$0	\$0	\$0	0 %
01-74-5114	Salaries - Part time	\$5,370	\$30,000	\$25,709	(\$4,291)	-14 %
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	\$411	\$2,286	\$2,458	\$172	8 %
01-74-5147	Retirement	\$215	\$1,191	\$1,290	\$99	8 %
01-74-5214	Other Office Supplies & Mat	\$76	\$56	\$150	\$94	165 %
01-74-5311	Telephone	\$213	\$233	\$240	\$7	3 %
01-74-5313	Postage	\$0	\$0	\$50	\$50	>100 %
01-74-5337	Advertising	\$0	\$0	\$50	\$50	>100 %
01-74-5372	Mileage	\$0	\$0	\$425	\$425	>100 %
01-74-5373	Lodging	\$0	\$0	\$750	\$750	>100 %
01-74-5377	Meals	\$0	\$0	\$250	\$250	>100 %
01-74-5381	Training	\$0	\$0	\$1,500	\$1,500	>100 %
01-74-5531	Rent	\$4,000	\$2,400	\$2,400	\$0	0 %
<b>Total Veterans Officer</b>		<b>\$10,284</b>	<b>\$36,166</b>	<b>\$35,272</b>	<b>(\$894)</b>	<b>-2 %</b>

**GENERAL FUND****EXPENDITURES**

Department 75 - County Fairgrounds Maint

**Morgan County****Fort Morgan, Colorado**

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 75 - County Fairgrounds Maint</b>						
01-75-5113	Salaries-Permanent	\$50,238	\$53,250	\$47,215	(\$6,035)	-11 %
01-75-5116	On Call Pay	\$5,359	\$2,775	\$7,000	\$4,225	152 %
01-75-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
01-75-5134	Salaries - Overtime	\$63	\$19	\$4,300	\$4,281	21,405 %
01-75-5143	Health Insurance	\$87	\$7,104	\$16,000	\$8,896	125 %
01-75-5144	FICA Taxes	\$4,258	\$2,295	\$3,825	\$1,530	67 %
01-75-5147	Retirement	\$2,001	\$3,095	\$4,000	\$905	29 %
01-75-5192	Security Services	\$0	\$0	\$0	\$0	0 %
01-75-5212	Small Equipment	\$711	\$3,000	\$3,000	\$0	0 %
01-75-5214	Office Supplies	\$0	\$0	\$0	\$0	0 %
01-75-5223	Janitorial Supplies	\$3,032	\$1,000	\$5,000	\$4,000	400 %
01-75-5229	Other Operating Supplies	\$21,332	\$12,000	\$28,000	\$16,000	133 %
01-75-5311	Telephone	\$0	\$0	\$0	\$0	0 %
01-75-5313	Postage	\$0	\$0	\$0	\$0	0 %
01-75-5346	Trash	\$6,378	\$5,000	\$5,000	\$0	0 %
01-75-5353	Janitorial Services	\$1,318	\$500	\$1,000	\$500	100 %
01-75-5354	Contract labor	\$3,926	\$4,000	\$8,000	\$4,000	100 %
01-75-5365	Grounds & Ground Improvement	\$0	\$5,163	\$10,000	\$4,837	94 %
01-75-5367	Plumbing, Heat, Electrical	\$0	\$5,000	\$10,000	\$5,000	100 %
01-75-5369	Other Repair & Maint Services	\$1,638	\$500	\$8,000	\$7,500	1,497 %
01-75-5533	Fleet - Mach. & Equip. Rental	\$7,856	\$6,000	\$10,500	\$4,500	75 %
01-75-5534	Equipment rental	\$0	\$719	\$5,000	\$4,281	595 %
01-75-5949	Capital Equipment	\$0	\$55,000	\$27,000	(\$28,000)	-51 %
<b>Total County Fairgrounds Maint</b>		<b>\$108,197</b>	<b>\$166,420</b>	<b>\$202,840</b>	<b>\$36,420</b>	<b>22 %</b>

**GENERAL FUND****EXPENDITURES**

Department 76 - County Fair Operations

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 76 - County Fair Operations</b>						
01-76-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
01-76-5214	Other Office Supplies & Mats	\$38	\$366	\$400	\$34	9 %
01-76-5229	Other Operating Supplies	\$3,276	\$3,378	\$5,000	\$1,622	48 %
01-76-5313	Postage	\$210	\$211	\$250	\$39	18 %
01-76-5321	Printing, Forms, Etc	\$140	\$155	\$250	\$95	61 %
01-76-5337	Advertising	\$0	\$0	\$2,500	\$2,500	>100 %
01-76-5338	Other Publicity, Sub., Dues	\$75	\$75	\$100	\$25	33 %
01-76-5358	Health & Brand Inspections	\$716	\$613	\$1,400	\$787	128 %
01-76-5369	Other Repair & Maintenance	\$201	\$201	\$600	\$399	198 %
01-76-5373	Rooms & Lodging	\$593	\$485	\$600	\$115	24 %
01-76-5377	Meals & Snacks	\$1,668	\$1,712	\$3,000	\$1,288	75 %
01-76-5513	Volunteer Insurance	\$0	\$332	\$400	\$68	20 %
01-76-5821	Fair Judges	\$8,512	\$6,672	\$9,500	\$2,828	42 %
01-76-5822	Premiums	\$4,046	\$3,000	\$5,300	\$2,300	77 %
01-76-5824	Ribbons & Trophies	\$6,677	\$6,575	\$7,000	\$425	6 %
01-76-5826	Pedal Pull	\$200	\$200	\$300	\$100	50 %
01-76-5827	Fair Entertainment	\$3,249	\$1,050	\$3,700	\$2,650	252 %
01-76-5828	Steak Fry	\$4,868	\$4,868	\$5,000	\$132	3 %
01-76-5829	Carcass Contest	\$1,001	\$1,100	\$3,000	\$1,900	173 %
01-76-5866	Donations	\$0	\$0	\$1,200	\$1,200	>100 %
01-76-5867	Fair Sale Misc.	\$3,564	\$3,564	\$7,000	\$3,436	96 %
01-76-5868	Misc. Junior Rodeo	\$0	\$0	\$0	\$0	0 %
01-76-5869	Miscellaneous	\$1,900	\$1,195	\$2,000	\$805	67 %
<b>Total County Fair Operations</b>		<b>\$40,933</b>	<b>\$35,752</b>	<b>\$58,500</b>	<b>\$22,748</b>	<b>64 %</b>

**GENERAL FUND****EXPENDITURES**

Department 82 - County Surveyor

**Morgan County****Fort Morgan, Colorado**

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 82 - County Surveyor</b>						
01-82-5111	Salaries - Elected Official	\$4,978	\$2,489	\$5,000	\$2,511	101 %
01-82-5144	FICA Taxes	\$0	\$0	\$400	\$400	>100 %
01-82-5381	Tuitions & Registrations	\$0	\$0	\$1,000	\$1,000	>100 %
01-82-5869	Miscellaneous	\$0	\$0	\$50	\$50	>100 %
<b>Total County Surveyor</b>		<b>\$4,978</b>	<b>\$2,489</b>	<b>\$6,450</b>	<b>\$3,961</b>	<b>159 %</b>

**GENERAL FUND****EXPENDITURES**

Department 91 - Intergovernmental Cooperation

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 91 - Intergovernmental Cooperation</b>						
01-91-5712	Eastern Colorado Services	\$70,000	\$0	\$60,000	\$60,000	>100 %
01-91-5713	NE Colo Health Department	\$277,362	\$138,681	\$297,954	\$159,273	115 %
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	\$112,445	\$89,232	\$71,179	(\$18,053)	-20 %
01-91-5718	Morgan County Council On Aging	\$18,000	\$18,000	\$16,000	(\$2,000)	-11 %
01-91-5719	NE CO Transportation Authority	\$0	\$0	\$0	\$0	0 %
01-91-5723	Soil Conservation District	\$12,000	\$12,000	\$10,000	(\$2,000)	-17 %
01-91-5724	Morgan Co Economic Developm	\$43,000	\$26,250	\$10,000	(\$16,250)	-62 %
01-91-5727	District Attorney	\$775,036	\$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	\$0	(\$1,000)	-100 %
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 %
<b>Total Intergovernmental Cooperation</b>		<b>\$1,307,843</b>	<b>\$1,060,199</b>	<b>\$1,240,169</b>	<b>\$179,970</b>	<b>17 %</b>

**GENERAL FUND****EXPENDITURES**

Department 98 - Capital Outlay

**Morgan County****Fort Morgan, Colorado**

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 98 - Capital Outlay</b>						
01-98-5911	Land Purchase	\$0	\$0	\$0	\$0	0 %
01-98-5912	Land Improvements	\$0	\$0	\$0	\$0	0 %
01-98-5923	*Buildings	\$0	\$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	\$0	\$0	\$0	\$0	0 %
01-98-5944	Equipment - Capital Grant	\$0	\$0	\$0	\$0	0 %
01-98-5947	Office Machinery And Equipment	\$10,493	\$0	\$0	\$0	0 %
01-98-5949	*Other Machinery and Equipment	\$0	\$0	\$0	\$0	0 %
01-98-5951	*Infrastructure	\$0	\$0	\$0	\$0	0 %
01-98-5998	GASB Depreciation	\$0	\$0	\$0	\$0	0 %
<b>Total Capital Outlay</b>		<b>\$10,493</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0 %</b>

**GENERAL FUND**

## EXPENDITURES

Department 99 - Transfer to Other County Funds

**Morgan County**

Fort Morgan, Colorado

Ledger Account	Description	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 99 - Transfer to Other County Funds</b>						
01-99-5753	Transfers To Social Services	\$0	\$0	\$0	\$0	0 %
01-99-5755	Transfer to Jail Capital Imp	\$120,000	\$0	\$10,000,000	\$0,000,000	>100 %
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 %
<b>Total Transfer to Other County Funds</b>		<b>\$320,000</b>	<b>\$200,000</b>	<b>\$10,200,000</b>	<b>\$0,000,000</b>	<b>5,000 %</b>

**GENERAL FUND**  
GRAND TOTAL EXPENDITURES  
ALL DEPARTMENTS

**Morgan County**  
Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Total Expenditures:</b>		\$19,489,910	\$21,251,883	\$34,959,990	13,708,107	65 %



**ROAD AND BRIDGE**  
CALCULATION OF MILL LEVY

**Morgan County**  
Fort Morgan, Colorado

Ledger Account	Description	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>EXPENDITURES</b>						
Structural Construction	\$743,866	\$729,481	\$1,372,217	\$642,736	88 %	
Maint of Condition-Routine	\$3,390,883	\$3,373,364	\$3,850,376	\$477,012	14 %	
Asphalt Maintenance	\$1,756,237	\$1,775,549	\$2,766,306	\$990,757	56 %	
Snow & Ice Removal	\$60,029	\$139,420	\$221,000	\$81,580	59 %	
Administration	\$1,763,382	\$1,743,725	\$1,849,248	\$105,523	6 %	
Intergovernmental Cooperation	\$1,086,758	\$702,309	\$1,127,551	\$425,241	61 %	
<b>Total Expenditures</b>	<b>\$8,801,154</b>	<b>\$8,463,849</b>	<b>\$11,186,698</b>	<b>\$2,722,849</b>	<b>32 %</b>	
<b>Less: Revenues Other Than Property Taxes:</b>						
<b>REVENUES</b>						
Delinquent Taxes	\$10,602	\$10,000	\$10,000	\$0	0 %	
Other Taxes	\$426,832	\$365,000	\$365,000	\$0	0 %	
Intergovernmental Revenue(Fed)	\$109,717	\$50,700	\$50,700	\$0	0 %	
Intergovernmental	\$3,482,271	\$3,631,109	\$3,606,304	(\$24,805)	-1 %	
Licenses and Permits	\$24,521	\$273,474	\$25,700	(\$247,774)	-91 %	
Charges for Services	\$12,852	\$3,171	\$20,000	\$16,829	531 %	
Miscellaneous Revenue	\$328,005	\$280,013	\$300,000	\$19,987	7 %	
Transfers from Other Funds	\$0	\$0	\$0	\$0	0 %	
<b>Total Revenues</b>	<b>\$4,394,799</b>	<b>\$4,613,467</b>	<b>\$4,377,704</b>	<b>(\$235,763)</b>	<b>-5 %</b>	
Fund Balance, Beginning of Year	\$17,036,570	\$18,015,651	\$19,746,922	\$1,731,271	10 %	
Total Available Revenues Other Than Property Tax	\$21,431,369	\$22,629,118	\$24,124,626	\$1,495,508	7 %	
Additional Revenues Required to Balance Expenditures	(\$12,630,215)	(\$14,165,269)	(\$12,937,928)	\$1,227,341	-9 %	
ADD: Fund Balance, End of Year	\$18,015,651	\$19,746,922	\$18,702,422	\$1,044,500	-5 %	
Net Total to be Derived from Property Taxes	\$5,385,436	\$5,581,653	\$5,764,494	\$182,841	3 %	
<b>CALCULATION OF MILL LEVY</b>						
1. Amount to be derived from Taxes	\$5,385,436	\$5,581,653	\$5,764,494	\$182,841	3 %	
2. Total Amount of Property Tax Needed	\$5,385,436	\$5,581,653	\$5,764,494	\$182,841	3 %	
3. Assessed Valuation	\$723,895,530	\$744,220,440	\$768,599,180	\$24,378,740	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

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>REVENUES</b>						
<b>Property Taxes</b>						
11-00-4101	Real Property Taxes--Current	\$5,385,436	\$5,581,653	\$5,764,494	\$182,841	3 %
	<b>Total Property Taxes</b>	<b>\$5,385,436</b>	<b>\$5,581,653</b>	<b>\$5,764,494</b>	<b>\$182,841</b>	<b>3 %</b>
<b>Delinquent Taxes</b>						
11-00-4117	Delinquent Property Taxes--All	\$10,602	\$10,000	\$10,000	\$0	0 %
	<b>Total Delinquent Taxes</b>	<b>\$10,602</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>0 %</b>
<b>Other Taxes</b>						
11-00-4118	Tax Abatement	(\$13,549)	(\$10,000)	(\$10,000)	\$0	0 %
11-00-4121	Specific Ownership Taxes	\$372,231	\$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	\$68,150	\$55,000	\$55,000	\$0	0 %
	<b>Total Other Taxes</b>	<b>\$426,832</b>	<b>\$365,000</b>	<b>\$365,000</b>	<b>\$0</b>	<b>0 %</b>
<b>Intergovernmental Revenue(Fed)</b>						
11-00-4206	Other Federal Grants	\$0	\$0	\$0	\$0	0 %
11-00-4212	Mineral Leasing Act	\$109,084	\$50,000	\$50,000	\$0	0 %
11-00-4214	Fed Impact Assistance	\$633	\$700	\$700	\$0	0 %
	<b>Total Intergovernmental Revenue(Fed)</b>	<b>\$109,717</b>	<b>\$50,700</b>	<b>\$50,700</b>	<b>\$0</b>	<b>0 %</b>
<b>Intergovernmental</b>						
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	\$3,411,190	\$3,606,653	\$3,531,204	(\$75,449)	-2 %
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	\$71,009	\$24,356	\$75,000	\$50,644	208 %
11-00-4392	PILT (State)	\$72	\$100	\$100	\$0	0 %
	<b>Total Intergovernmental</b>	<b>\$3,482,271</b>	<b>\$3,631,109</b>	<b>\$3,606,304</b>	<b>(\$24,805)</b>	<b>-1 %</b>
<b>Licenses and Permits</b>						
11-00-4401	ROW Permits	\$23,891	\$273,221	\$25,000	(\$248,221)	-91 %
11-00-4402	Overload Permits	\$100	\$125	\$100	(\$25)	-20 %
11-00-4403	Impact Fees	\$0	\$0	\$0	\$0	0 %
11-00-4404	Emission Fees	\$530	\$127	\$600	\$473	368 %
	<b>Total Licenses and Permits</b>	<b>\$24,521</b>	<b>\$273,474</b>	<b>\$25,700</b>	<b>(\$247,774)</b>	<b>-91 %</b>
<b>Charges for Services</b>						
11-00-4621	Sale Of Materials & Supplies	\$12,612	\$3,171	\$20,000	\$16,829	531 %
11-00-4622	Bridge Dept Services	\$239	\$0	\$0	\$0	0 %
11-00-4624	Road Services	\$0	\$0	\$0	\$0	0 %
	<b>Total Charges for Services</b>	<b>\$12,852</b>	<b>\$3,171</b>	<b>\$20,000</b>	<b>\$16,829</b>	<b>531 %</b>

**ROAD AND BRIDGE**  
SUMMARY OF REVENUES

**Morgan County**  
Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Miscellaneous Revenue</b>						
11-00-4601	Interest on Investments	\$327,505	\$300,000	\$300,000	\$0	0 %
11-00-4623	Sale of Scrap Iron	\$0	\$0	\$0	\$0	0 %
11-00-4625	Sales Of Assets	\$0	(\$3,351)	\$0	\$3,351	-100 %
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	\$500	(\$16,636)	\$0	\$16,636	-100 %
<b>Total Miscellaneous Revenue</b>		\$328,005	\$280,013	\$300,000	\$19,987	7 %
<b>Transfers from Other Funds</b>						
11-00-4901	Tran From General Fund	\$0	\$0	\$0	\$0	0 %
<b>Total Transfers from Other Funds</b>		\$0	\$0	\$0	\$0	0 %
<b>Total Revenues:</b>		\$9,780,235	\$10,195,120	\$10,142,198	\$52,922	-1 %

**ROAD AND BRIDGE**
**EXPENDITURES**

Department 84 - Bridge Construction

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 84 - Bridge Construction</b>						
11-84-5113	Salaries - Permanent	\$285,993	\$317,105	\$418,717	\$101,612	32 %
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	\$357	\$229	\$500	\$271	118 %
11-84-5192	Contract Work	\$5,000	\$30,000	\$55,000	\$25,000	83 %
11-84-5212	Small Equipment	\$1,805	\$3,600	\$4,500	\$900	25 %
11-84-5225	Uniforms	\$0	\$0	\$0	\$0	0 %
11-84-5228	Welding Supplies	\$2,327	\$2,500	\$2,500	\$0	0 %
11-84-5229	Other Operating Supplies	\$6,776	\$7,000	\$7,000	\$0	0 %
11-84-5234	Painting Supplies	\$282	\$1,500	\$3,000	\$1,500	100 %
11-84-5249	Cost of Inventory Sold	\$11,090	\$15,000	\$15,000	\$0	0 %
11-84-5299	Capital Project Offset	(\$370,611)	\$0	\$0	\$0	0 %
11-84-5346	Trash	\$42	\$0	\$0	\$0	0 %
11-84-5355	Architect, Engineer, Landscape	\$0	\$0	\$50,000	\$50,000	>100 %
11-84-5358	Other Professional Services	\$0	\$4,500	\$5,000	\$500	11 %
11-84-5369	Other Repair & Maintenance	\$6,435	\$4,144	\$10,000	\$5,856	141 %
11-84-5391	Uniform Rental	\$3,241	\$2,453	\$3,500	\$1,047	43 %
11-84-5416	Cement & Concrete Supplies	\$85,641	\$38,250	\$120,000	\$81,750	214 %
11-84-5421	Structural Steel & Iron	\$80,285	\$10,000	\$215,000	\$205,000	2,050 %
11-84-5423	Guard Rails & Posts	\$2,450	\$0	\$3,000	\$3,000	>100 %
11-84-5424	Reinforcement Steel	\$554	\$30,000	\$80,000	\$50,000	167 %
11-84-5426	Metal Culverts	\$5,215	\$25,000	\$25,000	\$0	0 %
11-84-5427	Cement Culverts	\$37,102	\$45,000	\$75,000	\$30,000	67 %
11-84-5428	Plastic Culverts	\$8,300	\$13,000	\$15,000	\$2,000	15 %
11-84-5431	Lumber & Small Hardware	\$4,415	\$7,500	\$7,500	\$0	0 %
11-84-5452	Gravel & Sand	\$0	\$1,000	\$1,000	\$0	0 %
11-84-5471	Asphalt	\$56,388	\$49,500	\$80,000	\$30,500	62 %
11-84-5496	Signage	\$2,196	\$0	\$0	\$0	0 %
11-84-5533	Fleet - Mach. & Equip. Rental	\$135,523	\$120,000	\$169,000	\$49,000	41 %
11-84-5534	Other Equip & Mach Rental	\$2,449	\$2,200	\$7,000	\$4,800	218 %
11-84-5941	Capital Bridge Projects	\$370,611	\$0	\$0	\$0	0 %
11-84-5951	Infrastructure	\$0	\$0	\$0	\$0	0 %
<b>Total Bridge Construction</b>		\$743,866	\$729,481	\$1,372,217	\$642,736	88 %

**ROAD AND BRIDGE**
**EXPENDITURES**

Department 85 - Road Maintenance

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 85 - Road Maintenance</b>						
11-85-5113	Salaries - Permanent	\$1,129,046	\$1,270,245	\$1,554,876	\$284,631	22 %
11-85-5114	Salaries - Temporary	\$0	\$0	\$0	\$0	0 %
11-85-5116	Salaries-On Call	\$72	\$1,112	\$1,500	\$388	35 %
11-85-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
11-85-5122	Accrued PTO Payout	\$7,089	\$0	\$0	\$0	0 %
11-85-5134	Salaries-Overtime	\$277	\$7	\$0	(\$7)	-100 %
11-85-5192	Contract Work	\$135,495	\$200,000	\$0	(\$200,000)	-100 %
11-85-5212	Small Items of Equipment	\$820	\$3,000	\$3,000	\$0	0 %
11-85-5227	Weed Control Supplies	\$3,171	\$0	\$500	\$500	>100 %
11-85-5229	Other Operating Supplies	\$906	\$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	\$9,253	\$8,000	\$30,000	\$22,000	275 %
11-85-5452	Gravel, Sand, Rock	\$53,938	\$46,000	\$60,000	\$14,000	30 %
11-85-5453	Water	\$0	\$0	\$0	\$0	0 %
11-85-5496	Signs	\$15,128	\$26,000	\$35,000	\$9,000	35 %
11-85-5499	Other Material/Patching	\$390	\$0	\$1,500	\$1,500	>100 %
11-85-5533	Fleet - Mach. & Equip. Rental	\$2,035,296	\$1,815,000	\$2,100,000	\$285,000	16 %
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 %
<b>Total Road Maintenance</b>		<b>\$3,390,883</b>	<b>\$3,373,364</b>	<b>\$3,850,376</b>	<b>\$477,012</b>	<b>14 %</b>

**ROAD AND BRIDGE**
**EXPENDITURES**

Department 86 - Asphalt Maintenance

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 86 - Asphalt Maintenance</b>						
11-86-5113	Salaries-Permanent	\$28,491	\$161,303	\$288,019	\$126,716	79 %
11-86-5114	Salaries - Temporary	\$23,433	\$26,520	\$27,847	\$1,327	5 %
11-86-5116	Salaries-On Call	\$0	\$0	\$0	\$0	0 %
11-86-5118	Salary Reimbursement	(\$577)	\$0	\$0	\$0	0 %
11-86-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
11-86-5134	Salaries-Overtime	\$0	\$0	\$0	\$0	0 %
11-86-5192	Contract Work	\$5,055	\$23,984	\$240,000	\$216,016	901 %
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	\$806	\$2,800	\$5,000	\$2,200	79 %
11-86-5299	Capital Project Offset	(\$46,754)	\$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	\$804	\$925	\$1,500	\$575	62 %
11-86-5454	Rock Chips	\$0	\$0	\$490,000	\$490,000	>100 %
11-86-5471	Crack Seal Material	\$26,460	\$57,000	\$70,000	\$13,000	23 %
11-86-5473	Road Oil/Chipping	\$1,880	\$20,000	\$860,000	\$840,000	4,200 %
11-86-5499	Other Material/Patching	(\$11,615)	\$0	\$20,000	\$20,000	>100 %
11-86-5533	Fleet-Mach. & Equip. Rental	\$69,875	\$156,000	\$150,000	(\$6,000)	-4 %
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	(\$147,326)	(\$147,326)	>100 %
11-86-5872	Grant Pass Through	\$0	\$0	\$0	\$0	0 %
11-86-5941	Capital Asphalt Road Projects	\$1,658,379	\$1,327,017	\$700,266	(\$626,751)	-47 %
11-86-5951	Infrastructure	\$0	\$0	\$0	\$0	0 %
<b>Total Asphalt Maintenance</b>		\$1,756,237	\$1,775,549	\$2,766,306	\$990,757	56 %

**ROAD AND BRIDGE****EXPENDITURES**

Department 88 - Snow Removal

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 88 - Snow Removal</b>						
11-88-5113	Salaries-Permanent	\$15,614	\$45,000	\$0	(\$45,000)	-100 %
11-88-5114	Salaries - Temporary	\$0	\$0	\$0	\$0	0 %
11-88-5116	Salaries - On Call	\$2,302	\$0	\$0	\$0	0 %
11-88-5134	Salaries-Overtime	\$940	\$4,420	\$0	(\$4,420)	-100 %
11-88-5227	De-Icing Materials	\$15,776	\$0	\$125,000	\$125,000	>100 %
11-88-5229	Other Operating Supplies	\$0	\$0	\$1,000	\$1,000	>100 %
11-88-5533	Fleet - Mach. & Equip. Rental	\$25,396	\$90,000	\$95,000	\$5,000	6 %
<b>Total Snow Removal</b>		<b>\$60,029</b>	<b>\$139,420</b>	<b>\$221,000</b>	<b>\$81,580</b>	<b>59 %</b>

**ROAD AND BRIDGE**
**EXPENDITURES**

Department 89 - Administration

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 89 - Administration</b>						
11-89-5112	Salaries--Department Head	\$301,092	\$333,660	\$347,062	\$13,402	4 %
11-89-5113	Salaries - Permanent	\$68,129	\$75,916	\$86,124	\$10,208	13 %
11-89-5114	Salaries - Temporary	\$0	\$0	\$0	\$0	0 %
11-89-5116	Salaries - On-Call	\$10,889	\$10,288	\$12,000	\$1,712	17 %
11-89-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
11-89-5118	Salary Reimbursement	(\$50,227)	(\$50,227)	(\$59,608)	(\$9,381)	19 %
11-89-5119	Salaries - Bonus Pay	\$0	\$1,250	\$0	(\$1,250)	-100 %
11-89-5122	Accrued PTO Payout	\$3,665	\$0	\$10,000	\$10,000	>100 %
11-89-5131	Accrued PTO	\$0	\$0	\$10,000	\$10,000	>100 %
11-89-5134	Salaries-Overtime	\$0	\$7,982	\$15,000	\$7,018	88 %
11-89-5141	Unemployment Insurance	\$0	\$0	\$0	\$0	0 %
11-89-5142	Work Comp Insurance	\$80,378	\$132,752	\$156,985	\$24,233	18 %
11-89-5143	Health Insurance	\$422,830	\$502,800	\$554,000	\$51,200	10 %
11-89-5144	F.I.C.A. Taxes	\$141,178	\$170,576	\$195,912	\$25,336	15 %
11-89-5146	Retirement Option	\$0	\$0	\$0	\$0	0 %
11-89-5147	Retirement Contribution	\$72,353	\$89,190	\$114,372	\$25,182	28 %
11-89-5148	Retirement Forfeiture	\$0	\$0	\$0	\$0	0 %
11-89-5212	Small Items Of Equipment	\$169	\$4,678	\$3,000	(\$1,678)	-36 %
11-89-5214	Other Office Supplies & Mat	\$1,486	\$1,500	\$1,500	\$0	0 %
11-89-5229	Other Operating Supplies	\$3,516	\$6,500	\$4,000	(\$2,500)	-38 %
11-89-5311	Telephone	\$6,655	\$5,800	\$7,000	\$1,200	21 %
11-89-5313	Postage	\$28	\$25	\$100	\$75	288 %
11-89-5338	Other Publicity, Subs, & Dues	\$614	\$600	\$750	\$150	25 %
11-89-5341	Electric	\$2,920	\$1,200	\$2,000	\$800	67 %
11-89-5344	Gas	\$3,435	\$9,050	\$12,000	\$2,950	33 %
11-89-5345	Roadside Trash	\$0	\$0	\$0	\$0	0 %
11-89-5346	Trash	\$2,871	\$3,000	\$3,000	\$0	0 %
11-89-5351	Employee Testing	\$3,605	\$4,000	\$4,000	\$0	0 %
11-89-5352	Attorney Fees	\$4,814	\$2,000	\$5,000	\$3,000	150 %
11-89-5356	Accounting Services	\$41,655	\$41,000	\$42,000	\$1,000	2 %
11-89-5358	Other Professional Services	\$0	\$0	\$250	\$250	>100 %
11-89-5361	HR Services	\$7,119	\$1,500	\$8,000	\$6,500	433 %
11-89-5368	Maintenance Contracts	\$40,390	\$35,000	\$35,000	\$0	0 %
11-89-5369	Other Repair & Maint Services	\$0	\$750	\$750	\$0	0 %
11-89-5372	Mileage	\$0	\$0	\$0	\$0	0 %
11-89-5373	Rooms And Lodging	\$842	\$1,320	\$1,500	\$180	14 %
11-89-5377	Meals	\$0	\$0	\$250	\$250	>100 %
11-89-5381	Tuitions	\$1,337	\$1,500	\$2,000	\$500	33 %
11-89-5512	Liability Insurance Premium	\$25,544	\$25,544	\$26,000	\$456	2 %
11-89-5515	Insurance Deductible	\$0	\$0	\$0	\$0	0 %
11-89-5533	Fleet - Mach. & Equip. Rental	\$38,321	\$23,000	\$30,000	\$7,000	30 %
11-89-5534	Info Systems Services	\$0	\$720	\$500	(\$220)	-31 %
11-89-5551	Operating Lease	\$0	\$0	\$0	\$0	0 %
11-89-5594	Fees and Permits	\$2,356	\$2,100	\$3,000	\$900	43 %

**ROAD AND BRIDGE**
**EXPENDITURES**

Department 89 - Administration

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
11-89-5763	Transfer to Central Services	\$406,082	\$0	\$0	\$0	0 %
11-89-5861	Fines and Penalties	\$357	\$151	\$800	\$649	427 %
11-89-5863	Reserve For Bridge Projects	\$0	\$50,000	\$50,000	\$0	0 %
11-89-5864	Reserve for Road Infrastructure	\$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	\$108,485	\$110,000	\$115,000	\$5,000	5 %
11-89-5911	Land Purchase	\$0	\$70,000	\$0	(\$70,000)	-100 %
11-89-5941	General Purpose, Mach & Equip	\$0	\$18,600	\$0	(\$18,600)	-100 %
11-89-5947	Office Machinery And Equipment	\$10,493	\$0	\$0	\$0	0 %
<b>Total Administration</b>		<b>\$1,763,382</b>	<b>\$1,743,725</b>	<b>\$1,849,248</b>	<b>\$105,523</b>	<b>6 %</b>

**ROAD AND BRIDGE****EXPENDITURES**

Department 91 - Intergovernmental Cooperation

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 91 - Intergovernmental Cooperation</b>						
11-91-5771	Ft Morgan	\$719,945	\$492,784	\$749,913	\$257,129	52 %
11-91-5772	Brush	\$252,293	\$141,772	\$256,061	\$114,289	81 %
11-91-5773	Wiggins	\$83,487	\$50,123	\$88,536	\$38,413	77 %
11-91-5774	Log Lane	\$23,036	\$13,097	\$24,861	\$11,763	90 %
11-91-5775	Hillrose	\$7,997	\$4,533	\$8,180	\$3,647	80 %
<b>Total Intergovernmental Cooperation</b>		<b>\$1,086,758</b>	<b>\$702,309</b>	<b>\$1,127,551</b>	<b>\$425,241</b>	<b>61 %</b>

**ROAD AND BRIDGE**  
GRAND TOTAL EXPENDITURES  
ALL DEPARTMENTS

**Morgan County**  
Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Total Expenditures:</b>		\$8,801,154	\$8,463,849	\$11,186,698	\$2,722,849	32 %



**SOCIAL SERVICES FUND**

CALCULATION OF MILL LEVY

**Morgan County**

Fort Morgan, Colorado

Ledger Account	Description	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>EXPENDITURES</b>						
County Administration	\$1,976,514	\$1,389,779	\$2,086,695	\$696,916	50	%
Program Administration	\$2,005,528	\$2,052,260	\$2,308,072	\$255,813	12	%
Colorado Works Program	\$763,155	\$703,894	\$659,960	(\$43,934)	-6	%
Child Welfare Program	\$2,192,890	\$2,098,587	\$2,355,874	\$257,287	12	%
Child Care Program	\$194,767	\$241,639	\$299,115	\$57,476	24	%
Social Services Programs	\$24,464	\$12,162	\$34,150	\$21,988	181	%
<b>Total Expenditures</b>	<b>\$7,157,317</b>	<b>\$6,498,320</b>	<b>\$7,743,866</b>	<b>\$1,245,546</b>	<b>19</b>	<b>%</b>
<b>Less: Revenues Other Than Property Taxes:</b>						
<b>REVENUES</b>						
Delinquent Taxes	(\$2,602)	\$150	\$150	\$0	0	%
Other Taxes	\$0	\$0	\$0	\$0	0	%
Intergovernmental	\$5,123,013	\$5,199,068	\$5,450,283	\$251,216	5	%
Miscellaneous Revenue	\$31,893	\$33,020	\$33,020	\$0	0	%
Transfers from Other Funds	\$0	\$0	\$0	\$0	0	%
<b>Total Revenues</b>	<b>\$5,152,305</b>	<b>\$5,232,238</b>	<b>\$5,483,453</b>	<b>\$251,216</b>	<b>5</b>	<b>%</b>
Fund Balance, Beginning of Year	\$1,796,519	\$1,227,622	\$1,449,981	\$222,359	18	%
Total Available Revenues Other Than Property Tax	\$6,948,824	\$6,459,860	\$6,933,434	\$473,575	7	%
Additional Revenues Required to Balance Expenditures	\$208,494	\$38,460	\$810,432	\$771,971	2,007	%
ADD: Fund Balance, End of Year	\$1,227,622	\$1,449,981	\$726,766	\$723,214	-50	%
Net Total to be Derived from Property Taxes	\$1,436,116	\$1,488,441	\$1,537,198	\$48,757	3	%
<b>CALCULATION OF MILL LEVY</b>						
1. Amount to be derived from Taxes	\$1,436,116	\$1,488,441	\$1,537,198	\$48,757	3	%
2. Total Amount of Property Tax Needed	\$1,436,116	\$1,488,441	\$1,537,198	\$48,757	3	%
3. Assessed Valuation	\$723,895,530	\$744,220,440	\$768,599,180	\$24,378,740	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	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>REVENUES</b>						
<b>Property Taxes</b>						
10-00-4101	Property Taxes	\$1,436,116	\$1,488,441	\$1,537,198	\$48,757	3 %
	<b>Total Property Taxes</b>	<b>\$1,436,116</b>	<b>\$1,488,441</b>	<b>\$1,537,198</b>	<b>\$48,757</b>	<b>3 %</b>
<b>Delinquent Taxes</b>						
10-00-4117	Delinquent Property Taxes	\$1,011	\$700	\$700	\$0	0 %
10-00-4118	Tax Abatement	(\$3,613)	(\$550)	(\$550)	\$0	0 %
	<b>Total Delinquent Taxes</b>	<b>(\$2,602)</b>	<b>\$150</b>	<b>\$150</b>	<b>\$0</b>	<b>0 %</b>
<b>Other Taxes</b>						
10-00-4123	Property tax reimbursement	\$0	\$0	\$0	\$0	0 %
	<b>Total Other Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0 %</b>
<b>Intergovernmental</b>						
10-00-4319-027	Adult Protection Services	\$212,579	\$178,231	\$178,231	\$0	0 %
10-00-4319-030	Chafee	\$172,847	\$160,650	\$169,862	\$9,212	6 %
10-00-4319-041	Core Services	\$454,607	\$498,297	\$407,727	(\$90,570)	-18 %
10-00-4319-045	Leap Admin	\$13,329	\$4,000	\$6,366	\$2,366	59 %
10-00-4319-052	Child Support	\$541,421	\$561,096	\$627,282	\$66,186	12 %
10-00-4319-053	CS contract	\$51,290	\$60,000	\$60,000	\$0	0 %
10-00-4319-058	Works Admin	\$597,942	\$610,781	\$762,871	\$152,090	25 %
10-00-4319-060	Employment First Admin	\$62,269	\$58,444	\$49,336	(\$9,108)	-16 %
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	\$15,514	\$0	\$0	\$0	0 %
10-00-4319-090	FS Fraud Admin	\$0	\$0	\$0	\$0	0 %
10-00-4319-099	Employment 1st WorkFare	\$1,595	(\$5,333)	\$0	\$5,333	-100 %
10-00-4319-100	Reg Admin	\$1,050,465	\$988,333	\$1,054,472	\$66,139	7 %
10-00-4319-106	Child Care	\$90,184	\$92,808	\$127,590	\$34,782	37 %
10-00-4319-109	Child Welfare	\$1,606,272	\$1,777,524	\$1,800,876	\$23,352	1 %
10-00-4319-201	OAP Admin	\$15,446	\$15,000	\$8,000	(\$7,000)	-47 %
10-00-4319-204	HB 1451 Care Management	\$43,970	\$75,236	\$82,670	\$7,434	10 %
10-00-4319-206	Family Voice Grant	\$0	\$9,000	\$0	(\$9,000)	-100 %
10-00-4319-207	HCPF Physical Security Grant	\$54,498	\$0	\$0	\$0	0 %
10-00-4319-301	IV-E Parental Fees	\$562	\$1,000	\$1,000	\$0	0 %
10-00-4319-406	Medicaid Incentives	\$82,055	\$75,000	\$75,000	\$0	0 %
10-00-4319-500	C/S Incentive	\$38,530	\$20,000	\$20,000	\$0	0 %
10-00-4319-600	FS Incentives	\$15,907	\$17,000	\$17,000	\$0	0 %
10-00-4319-700	Federal Stimulus Payments	\$0	\$0	\$0	\$0	0 %
10-00-4319-800	Assist Pmts Fraud Incentives	\$1,732	\$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

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Total Intergovernmental</b>		<b>\$5,123,013</b>	<b>\$5,199,068</b>	<b>\$5,450,283</b>	<b>\$251,216</b>	<b>5 %</b>
<b>Miscellaneous Revenue</b>						
10-00-4392	PILT payment	\$19	\$20	\$20	\$0	0 %
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	\$218	\$500	\$500	\$0	0 %
10-00-4686-102	Child Support/Ret. Cty Share	\$29,642	\$30,000	\$30,000	\$0	0 %
10-00-4699	Miscellaneous Revenues	\$2,014	\$2,500	\$2,500	\$0	0 %
<b>Total Miscellaneous Revenue</b>		<b>\$31,893</b>	<b>\$33,020</b>	<b>\$33,020</b>	<b>\$0</b>	<b>0 %</b>
<b>Transfers from Other Funds</b>						
10-00-4901	Transfer from General Fund	\$0	\$0	\$0	\$0	0 %
<b>Total Transfers from Other Funds</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0 %</b>
<b>Total Revenues:</b>		<b>\$6,588,421</b>	<b>\$6,720,679</b>	<b>\$7,020,651</b>	<b>\$299,973</b>	<b>4 %</b>

**SOCIAL SERVICES FUND**

SUMMARY OF EXPENDITURES

ALL DEPARTMENTS

**Morgan County**

Fort Morgan, Colorado

Ledger Account	Description	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>EXPENDITURES</b>						
<b>County Administration</b>						
Administration		\$1,862,284	\$1,349,073	\$2,004,025	\$654,952	49 %
Human Services Grants		\$114,230	\$40,706	\$82,670	\$41,964	103 %
<b>Total County Administration</b>		<b>\$1,976,514</b>	<b>\$1,389,779</b>	<b>\$2,086,695</b>	<b>\$696,916</b>	<b>50 %</b>
<b>Program Administration</b>						
Adult Protection Services		\$296,718	\$327,052	\$409,547	\$82,495	25 %
Core Services		\$521,903	\$584,869	\$688,501	\$103,632	18 %
Chafee		\$187,788	\$142,400	\$163,956	\$21,556	15 %
LEAP		\$13,742	\$26,799	\$5,998	(\$20,801)	-78 %
Child Support		\$898,288	\$907,488	\$949,340	\$41,852	5 %
EMP 1st		\$85,983	\$63,423	\$89,731	\$26,308	41 %
FC PAR FEE		\$1,105	\$228	\$1,000	\$772	339 %
<b>Total Program Administration</b>		<b>\$2,005,528</b>	<b>\$2,052,260</b>	<b>\$2,308,072</b>	<b>\$255,813</b>	<b>12 %</b>
<b>Colorado Works Program</b>						
JOBS/WORKS/TANF		\$763,155	\$703,894	\$659,960	(\$43,934)	-6 %
<b>Total Colorado Works Program</b>		<b>\$763,155</b>	<b>\$703,894</b>	<b>\$659,960</b>	<b>(\$43,934)</b>	<b>-6 %</b>
<b>Child Welfare Program</b>						
Child Welfare		\$2,192,890	\$2,098,587	\$2,355,874	\$257,287	12 %
<b>Total Child Welfare Program</b>		<b>\$2,192,890</b>	<b>\$2,098,587</b>	<b>\$2,355,874</b>	<b>\$257,287</b>	<b>12 %</b>
<b>Child Care Program</b>						
Childcare		\$194,767	\$241,639	\$299,115	\$57,476	24 %
<b>Total Child Care Program</b>		<b>\$194,767</b>	<b>\$241,639</b>	<b>\$299,115</b>	<b>\$57,476</b>	<b>24 %</b>
<b>Social Services Programs</b>						
AND		\$5,368	\$7,142	\$9,000	\$1,858	26 %
OAP		\$15,446	\$5,020	\$8,000	\$2,980	59 %
GA/County Only		\$3,650	\$0	\$17,150	\$17,150	>100 %
<b>Total Social Services Programs</b>		<b>\$24,464</b>	<b>\$12,162</b>	<b>\$34,150</b>	<b>\$21,988</b>	<b>181 %</b>
<b>Total Expenditures:</b>		<b>\$7,157,317</b>	<b>\$6,498,320</b>	<b>\$7,743,866</b>	<b>\$1,245,546</b>	<b>19 %</b>

**SOCIAL SERVICES FUND**

SUMMARY OF EXPENDITURES

ALL DEPARTMENTS

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>FundTotal:</b>		(\$7,157,317)	(\$6,498,320)	\$7,743,866)	\$1,245,546	19 %

**SOCIAL SERVICES FUND**
**EXPENDITURES**

Department 10 - Administration

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 10 - Administration</b>						
10-10-5113	ADMIN Salaries - Permanent	\$1,201,010	\$1,292,197	\$1,651,704	\$359,507	28 %
10-10-5114	ADMIN Salaries-Part-Time	\$20,864	\$29,030	\$29,000	(\$30)	0 %
10-10-5116	Salaries - On Call	\$0	\$0	\$0	\$0	0 %
10-10-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
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	\$35,580	\$33,433	\$25,000	(\$8,433)	-25 %
10-10-5131	ADMIN Accrued PTO	\$0	\$0	\$0	\$0	0 %
10-10-5134	ADMIN Salaries-Overtime	\$9,900	\$10,134	\$10,000	(\$134)	-1 %
10-10-5141	ADMIN Unemployment Insurance	(\$471)	\$0	\$2,000	\$2,000	>100 %
10-10-5142	ADMIN Workmans Comp	\$1,095	\$1,041	\$2,000	\$959	92 %
10-10-5143	ADMIN Health Insurance	\$299,477	\$297,593	\$302,000	\$4,407	1 %
10-10-5144	ADMIN FICA Taxes	\$94,406	\$104,681	\$110,859	\$6,178	6 %
10-10-5146	Retirement Option	\$0	\$0	\$0	\$0	0 %
10-10-5147	ADMIN Retirement	\$48,998	\$90,333	\$90,500	\$167	0 %
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	\$11,437	\$5,696	\$10,000	\$4,304	76 %
10-10-5311	ADMIN Telephone	\$4,798	\$3,956	\$5,000	\$1,044	26 %
10-10-5313	ADMIN Postage	\$3,868	\$3,242	\$3,500	\$258	8 %
10-10-5333	ADMIN Books & Subs	\$70	\$70	\$200	\$130	183 %
10-10-5334	Subscription CUBS	\$0	\$0	\$4,080	\$4,080	>100 %
10-10-5335	ADMIN Dues & Memberships	\$7,282	\$7,200	\$10,000	\$2,800	39 %
10-10-5337	Subscription HS Connect	\$9,934	\$11,504	\$12,000	\$496	4 %
10-10-5338	ADMIN Adv & Publicity	\$0	\$0	\$0	\$0	0 %
10-10-5341	ADMIN Utilities	\$7,015	\$5,296	\$6,500	\$1,204	23 %
10-10-5352	ADMIN Legal Services	\$5,850	\$4,995	\$6,500	\$1,505	30 %
10-10-5353	ADMIN Janitor	\$13,577	\$13,193	\$14,000	\$807	6 %
10-10-5354	ADMIN County Audit	\$0	\$0	\$0	\$0	0 %
10-10-5356	ADMIN Accounting Fees	\$50,466	\$50,000	\$65,000	\$15,000	30 %
10-10-5358	ADMIN Court Fees	\$0	\$0	\$0	\$0	0 %
10-10-5359	ADMIN Work Number Services	\$52,931	\$13,767	\$15,000	\$1,233	9 %
10-10-5361	ADMIN HR Services	\$7,164	\$1,105	\$10,000	\$8,895	804 %
10-10-5368	ADMIN Equipment Maintenance	\$3,197	\$3,823	\$5,000	\$1,177	31 %
10-10-5372	ADMIN Mileage	\$0	\$800	\$800	\$0	0 %
10-10-5373	ADMIN Rooms & Lodging	\$97	\$1,500	\$1,500	\$0	0 %
10-10-5377	ADMIN Meals	\$0	\$250	\$250	\$0	0 %
10-10-5378	ADMIN Other Travel	\$0	\$100	\$100	\$0	0 %
10-10-5379	ADMIN Meeting Expense	\$3,038	\$2,750	\$3,300	\$550	20 %
10-10-5381	ADMIN Tuition/Training Fees	\$0	\$1,562	\$2,000	\$438	28 %
10-10-5399	ADMIN Other Purchased Service	\$0	\$300	\$300	\$0	0 %
10-10-5521	ADMIN Ins & Bonding	\$17,046	\$15,809	\$20,000	\$4,191	27 %
10-10-5531	ADMIN Rent	\$19,133	\$19,133	\$19,132	(\$1)	0 %
10-10-5532	VA Rent Reimbursement	(\$1,600)	(\$2,400)	(\$2,400)	\$0	0 %

**SOCIAL SERVICES FUND**
**EXPENDITURES**

Department 10 - Administration

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
10-10-5533	ADMIN Fleet Equip Rental	\$4,569	\$3,078	\$5,200	\$2,122	69 %
10-10-5601	AND Client Med Exam	\$0	\$0	\$0	\$0	0 %
10-10-5751	Transfer to General Fund	\$625,000	\$0	\$250,000	\$250,000	>100 %
10-10-5863	ADMIN Other - Non-Reimb	\$6,390	\$3,217	\$3,500	\$283	9 %
10-10-5865	Tax Abatement Expense	\$0	\$0	\$0	\$0	0 %
10-10-5869	ADMIN Refund of Expenditures	\$2,070	(\$1,500)	(\$1,500)	\$0	0 %
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	(\$701,908)	(\$677,815)	(\$688,000)	(\$10,185)	2 %
<b>Total Administration</b>		\$1,862,284	\$1,349,073	\$2,004,025	\$654,952	49 %

**SOCIAL SERVICES FUND**
**EXPENDITURES**

Department 19 - Child Welfare

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 19 - Child Welfare</b>						
10-19-5113	CW Salaries - Perm	\$890,265	\$965,698	\$960,916	(\$4,782)	0 %
10-19-5114	CW Salaries - Part time	\$0	\$4,288	\$0	(\$4,288)	-100 %
10-19-5116	Salaries - On Call	\$34,358	\$40,947	\$40,000	(\$947)	-2 %
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	\$209	\$177	\$1,000	\$823	462 %
10-19-5141	CW Unemployment	\$0	\$0	\$0	\$0	0 %
10-19-5142	CW Workmans Comp	\$10,296	\$8,752	\$11,000	\$2,248	26 %
10-19-5143	CW Health Insurance	\$222,443	\$206,800	\$225,000	\$18,200	9 %
10-19-5144	CW FICA Taxes	\$69,452	\$77,746	\$101,418	\$23,672	30 %
10-19-5147	CW Retirement	\$35,817	\$63,379	\$64,000	\$621	1 %
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	\$6,077	\$6,000	\$6,000	\$0	0 %
10-19-5311	CW Telephone	\$8,662	\$7,142	\$8,000	\$858	12 %
10-19-5313	CW Postage	\$754	\$522	\$1,000	\$478	91 %
10-19-5331	CW Legal Publications	\$55	\$149	\$350	\$201	134 %
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	\$16,140	\$11,422	\$15,000	\$3,578	31 %
10-19-5352	CW Attorney Contract	\$101,135	\$108,071	\$100,000	(\$8,071)	-7 %
10-19-5353	CW Janitor	\$16,906	\$16,551	\$17,000	\$449	3 %
10-19-5355	CW Consultant's Fees	\$8,558	\$6,053	\$6,800	\$747	12 %
10-19-5356	CW Accounting Fees	\$0	\$590	\$0	(\$590)	-100 %
10-19-5358	CW Court Fees	\$101	\$3,192	\$2,500	(\$692)	-22 %
10-19-5359	CW Work Number Services	\$273	\$109	\$500	\$391	355 %
10-19-5368	CW Equip Maint	\$1,415	\$1,357	\$1,600	\$243	18 %
10-19-5372	CW Mileage	\$111	\$265	\$500	\$235	88 %
10-19-5373	CW Lodging	\$0	\$1,326	\$1,000	(\$326)	-25 %
10-19-5377	CW Meals	\$0	\$426	\$500	\$74	17 %
10-19-5378	CW Other Travel	\$1,087	\$1,194	\$1,000	(\$194)	-16 %
10-19-5379	CW Meeting Expense	\$0	\$100	\$100	\$0	0 %
10-19-5381	CW Reg Fees	\$353	\$0	\$850	\$850	>100 %
10-19-5399	CW Other Purchased Services	\$0	\$0	\$400	\$400	>100 %
10-19-5521	CW Insurance and Bonds	\$23,130	\$21,451	\$24,000	\$2,549	12 %
10-19-5531	CW Rent	\$24,977	\$24,977	\$29,140	\$4,163	17 %
10-19-5533	CW Fleet Equip Rental	\$14,732	\$15,736	\$20,000	\$4,264	27 %
10-19-5601	CW Client Benefits Kinship	\$8,364	\$8,518	\$12,500	\$3,982	47 %
10-19-5602	CW Out of Home Placements	\$145,695	\$91,753	\$140,000	\$48,247	53 %
10-19-5603	CW C/O Sub Adoptions	\$44,962	\$43,244	\$45,000	\$1,756	4 %
10-19-5604	CW Welfare Spec Circum Care	(\$1,404)	\$2,157	\$2,500	\$343	16 %
10-19-5605	CW PRTF	\$0	\$0	\$0	\$0	0 %

**SOCIAL SERVICES FUND**
**EXPENDITURES**

Department 19 - Child Welfare

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 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	\$1,532	\$1,634	\$3,000	\$1,366	84 %
10-19-5610	PRTF 90/10	\$0	\$0	\$0	\$0	0 %
10-19-5611	CW Client Transportation	\$560	\$7,566	\$4,500	(\$3,066)	-41 %
10-19-5613	CW FC Services	\$8,535	\$6,275	\$10,000	\$3,725	59 %
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	(\$1,342)	(\$1,500)	(\$1,500)	\$0	0 %
10-19-5947	CW Capital Outlay	\$4,847	\$0	\$0	\$0	0 %
10-19-5999	CW ADM RMS Adj	\$493,837	\$344,520	\$500,000	\$155,480	45 %
<b>Total Child Welfare</b>		<b>\$2,192,890</b>	<b>\$2,098,587</b>	<b>\$2,355,874</b>	<b>\$257,287</b>	<b>12 %</b>

**SOCIAL SERVICES FUND**
**EXPENDITURES**

Department 27 - Adult Protection Services

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 27 - Adult Protection Services</b>						
10-27-5113	Salaries - Permanent	\$172,785	\$183,762	\$257,891	\$74,130	40 %
10-27-5114	Salaries - Part time	\$5,589	\$9,000	\$9,000	\$0	0 %
10-27-5117	APS Salary Adjustments	\$0	\$0	\$0	\$0	0 %
10-27-5119	Bonus Pay	\$0	\$1,431	\$0	(\$1,431)	-100 %
10-27-5134	APS Salaries-Overtime	\$252	\$239	\$100	(\$139)	-58 %
10-27-5142	APS Workmans Compensation	\$3,298	\$2,905	\$3,500	\$595	20 %
10-27-5143	APS Health Insurance	\$36,472	\$41,700	\$45,000	\$3,300	8 %
10-27-5144	APS FICA Taxes	\$13,727	\$15,321	\$15,105	(\$216)	-1 %
10-27-5147	APS Retirement	\$6,911	\$8,953	\$7,929	(\$1,024)	-11 %
10-27-5212	Small Equipment	\$0	\$0	\$0	\$0	0 %
10-27-5229	APS Operating Supplies	\$566	\$750	\$750	\$0	0 %
10-27-5311	APS Telephone	\$324	\$270	\$300	\$30	11 %
10-27-5313	APS Postage	\$307	\$152	\$200	\$48	31 %
10-27-5333	Books and Subs	\$10	\$0	\$0	\$0	0 %
10-27-5335	Dues	\$0	\$0	\$0	\$0	0 %
10-27-5341	APS Utilities	\$7,372	\$4,815	\$5,000	\$185	4 %
10-27-5352	APS Attorney Contract	\$5,562	\$3,420	\$3,700	\$280	8 %
10-27-5353	APS Janitor Services	\$931	\$912	\$950	\$38	4 %
10-27-5358	Service of Process	\$0	\$0	\$200	\$200	>100 %
10-27-5368	Equip Maint	\$32	\$29	\$50	\$21	72 %
10-27-5372	APS Mileage	\$0	\$0	\$250	\$250	>100 %
10-27-5373	Rooms & Lodging	\$0	\$0	\$500	\$500	>100 %
10-27-5377	Meals	\$0	\$0	\$300	\$300	>100 %
10-27-5379	Meeting Expense	\$208	\$110	\$200	\$90	81 %
10-27-5381	Training	\$0	\$500	\$500	\$0	0 %
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	\$1,378	\$1,600	\$222	16 %
10-27-5533	APS Fleet Equip Rental	\$3,780	\$3,750	\$4,000	\$250	7 %
10-27-5601	APS Client Expense	(\$709)	\$3,486	\$4,772	\$1,286	37 %
10-27-5602	APS Client Services EJA	(\$13,236)	\$380			%
10-27-5868	APS Refund of Expenditures	(\$197)	\$0	(\$250)	(\$250)	>100 %
10-27-5947	Office Machinery	\$0	\$0	\$0	\$0	0 %
10-27-5999	APS RMS Adjustment	\$51,355	\$43,791	\$45,000	\$1,209	3 %
<b>Total Adult Protection Services</b>		\$296,718	\$327,052	\$409,547	\$82,495	25 %

**SOCIAL SERVICES FUND**
**EXPENDITURES**

Department 40 - Core Services

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 40 - Core Services</b>						
10-40-5113	CORE SVCS Salaries - Permane	\$343,407	\$394,094	\$476,713	\$82,619	21 %
10-40-5114	CORE SVCS Part time salary	\$0	\$0	\$0	\$0	0 %
10-40-5116	Salaries - On Call	\$570	\$1,000	\$1,000	\$0	0 %
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	\$20	\$100	\$100	\$0	0 %
10-40-5142	CORE SVCS Workmans Comp	\$6,639	\$4,691	\$6,500	\$1,809	39 %
10-40-5143	CORE SVCS Health Insurance	\$85,913	\$89,200	\$97,000	\$7,800	9 %
10-40-5144	CORE SVCS FICA Taxes	\$25,458	\$29,415	\$30,840	\$1,425	5 %
10-40-5147	CORE SVCS Retirement	\$13,483	\$15,702	\$16,192	\$491	3 %
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	\$3,386	\$3,199	\$3,000	(\$199)	-6 %
10-40-5311	CORE SVCS Telephone	\$2,086	\$1,730	\$2,000	\$270	16 %
10-40-5313	CORE SVCS Postage	\$81	\$35	\$100	\$65	179 %
10-40-5341	CORE SVCS Utilities	\$6,437	\$4,555	\$5,000	\$445	10 %
10-40-5353	CORE SVCS Janitor	\$6,728	\$6,592	\$6,500	(\$92)	-1 %
10-40-5356	CORE SVCS Accounting Fees	\$0	\$0	\$0	\$0	0 %
10-40-5358	CORE SVCS Court Fees	\$0	\$150	\$150	\$0	0 %
10-40-5368	CORE SVCS Equip Maint	\$0	\$500	\$500	\$0	0 %
10-40-5372	CORE SVCS Mileage	\$0	\$500	\$500	\$0	0 %
10-40-5373	CORE SVCS Lodging	\$0	\$1,000	\$1,000	\$0	0 %
10-40-5377	CORE SVCS Meals	\$72	\$200	\$200	\$0	0 %
10-40-5378	CORE SVCS Other Travel	\$0	\$100	\$100	\$0	0 %
10-40-5379	CORE Meeting Expense	\$0	\$100	\$100	\$0	0 %
10-40-5381	CORE SVCS Training	\$0	\$4,050	\$5,000	\$950	23 %
10-40-5521	CORE SVCS Insurance	\$9,749	\$9,041	\$10,000	\$959	11 %
10-40-5531	CORE SVCS Rents	\$9,961	\$9,961	\$9,962	\$1	0 %
10-40-5533	CORE SVCS Fleet Equip Rental	\$6,372	\$5,945	\$6,000	\$55	1 %
10-40-5601	CORE SVCS Special Assist	\$1,433	\$321	\$9,819	\$9,498	2,946 %
10-40-5611	CORE Client Transportation	\$108	\$0	\$225	\$225	>100 %
10-40-5861	CORE Centennial Mental Health	\$0	\$0	\$0	\$0	0 %
10-40-5863	Core Non Reimbursable	\$0	\$2,688	\$0	(\$2,688)	-100 %
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 %
<b>Total Core Services</b>		\$521,903	\$584,869	\$688,501	\$103,632	18 %

**SOCIAL SERVICES FUND**
**EXPENDITURES**

Department 44 - Chafee

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 44 - Chafee</b>						
10-44-5113	CHAFEE Salaries - Permanent	\$54,699	\$62,988	\$64,878	\$1,890	3 %
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	\$318	\$0	\$0	\$0	0 %
10-44-5142	CHAFEE Workmans Comp	\$922	\$643	\$950	\$307	48 %
10-44-5143	CHAFEE Health Insurance	\$13,286	\$14,200	\$15,000	\$800	6 %
10-44-5144	CHAFEE FICA Taxes	\$4,209	\$4,819	\$4,800	(\$19)	0 %
10-44-5147	CHAFEE Retirement	\$2,195	\$2,520	\$2,520	\$0	0 %
10-44-5214	CHAFEE Office Supplies	\$0	\$0	\$0	\$0	0 %
10-44-5311	CHAFEE Telephone	\$108	\$108	\$108	\$0	0 %
10-44-5313	CHAFEE Postage	\$0	\$0	\$0	\$0	0 %
10-44-5352	CHAFEE Atty Fees	\$881	\$970	\$1,000	\$30	3 %
10-44-5358	Other Professional Services	\$110,680	\$55,652	\$72,200	\$16,548	30 %
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	\$490	\$500	\$2,500	\$2,000	399 %
<b>Total Chafee</b>		\$187,788	\$142,400	\$163,956	\$21,556	15 %

**SOCIAL SERVICES FUND**
**EXPENDITURES**

Department 48 - LEAP

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 48 - LEAP</b>						
10-48-5113	LEAP Admin Salaries - Perm	\$10,049	\$20,000	\$3,806	(\$16,194)	-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	\$0	\$0	\$0	\$0	-100 %
10-48-5142	Workers Comp Insurance	\$0	\$0	\$0	\$0	0 %
10-48-5143	LEAP Health Insurance	\$2,392	\$4,300	\$1,500	(\$2,800)	-65 %
10-48-5144	LEAP FICA Taxes	\$763	\$1,524	\$290	(\$1,234)	-81 %
10-48-5147	LEAP Retirement	\$400	\$800	\$152	(\$648)	-81 %
10-48-5229	LEAP Operating Supplies	\$46	\$98	\$100	\$2	2 %
10-48-5311	LEAP Telephone	\$92	\$77	\$100	\$23	29 %
10-48-5313	LEAP Postage	\$0	\$0	\$50	\$50	>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	\$0	\$0	0 %
10-48-5377	LEAP Meals	\$0	\$0	\$0	\$0	0 %
10-48-5378	LEAP Other Travel	\$0	\$0	\$0	\$0	0 %
10-48-5531	LEAP Rent	\$0	\$0	\$0	\$0	0 %
10-48-5533	LEAP Fleet Equip Rental	\$0	\$0	\$0	\$0	0 %
10-48-5947	LEAP Office Mach and Equip	\$0	\$0	\$0	\$0	0 %
10-48-5999	LEAP RMS Adj	\$0	\$0	\$0	\$0	0 %
<b>Total LEAP</b>		<b>\$13,742</b>	<b>\$26,799</b>	<b>\$5,998</b>	<b>(\$20,801)</b>	<b>-78 %</b>

**SOCIAL SERVICES FUND**

## EXPENDITURES

Department 50 - AND

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 50 - AND</b>						
10-50-5601	AND C/O Assistance Payments	\$14,598	\$8,687	\$14,000	\$5,313	61 %
10-50-5869	AND Refunds	(\$9,231)	(\$1,545)	(\$5,000)	(\$3,455)	224 %
	<b>Total AND</b>	<b>\$5,368</b>	<b>\$7,142</b>	<b>\$9,000</b>	<b>\$1,858</b>	<b>26 %</b>

**SOCIAL SERVICES FUND**
**EXPENDITURES**

Department 51 - Child Support

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 51 - Child Support</b>						
10-51-5113	C/S Salaries - Permanent	\$495,591	\$547,628	\$590,684	\$43,056	8 %
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	\$641	\$729	\$500	(\$229)	-31 %
10-51-5141	C/S Unemployment Insurance	\$0	\$0	\$0	\$0	0 %
10-51-5142	C/S Workmans Comp	\$333	\$337	\$500	\$163	48 %
10-51-5143	C/S Health Insurance	\$150,572	\$141,800	\$151,000	\$9,200	6 %
10-51-5144	C/S FICA Taxes	\$36,544	\$42,485	\$23,033	(\$19,452)	-46 %
10-51-5147	C/S Retirement	\$19,772	\$39,452	\$23,033	(\$16,419)	-42 %
10-51-5148	C/S Retirement Forfeiture	\$0	\$0	\$0	\$0	0 %
10-51-5212	Small Equipment	\$0	\$0	\$0	\$0	0 %
10-51-5213	Supplies - Washington County	\$310	\$319	\$500	\$181	57 %
10-51-5214	C/S Office Supplies	\$6,316	\$6,450	\$6,000	(\$450)	-7 %
10-51-5311	C/S Telephone	\$1,680	\$1,366	\$1,600	\$234	17 %
10-51-5313	C/S Postage	\$6,255	\$5,590	\$5,500	(\$90)	-2 %
10-51-5333	C/S Books & Subscriptions	\$341	\$356	\$350	(\$6)	-2 %
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	\$3,608	\$4,257	\$4,500	\$243	6 %
10-51-5341	C/S Utilities	\$6,707	\$4,817	\$5,000	\$183	4 %
10-51-5352	C/S County Atty Contract	\$5,314	\$4,257	\$4,500	\$243	6 %
10-51-5353	C/S Janitor	\$8,098	\$7,962	\$8,000	\$38	0 %
10-51-5356	C/S Accounting Fees	\$0	\$0	\$0	\$0	0 %
10-51-5357	C/S Lab Fees	\$228	\$894	\$1,000	\$106	12 %
10-51-5358	C/S Court Fees	\$1,575	\$1,216	\$1,500	\$284	23 %
10-51-5359	CS Work Number Services	\$25,547	\$5,634	\$7,000	\$1,366	24 %
10-51-5368	C/S Equip Maintenance	\$1,057	\$1,091	\$1,500	\$409	37 %
10-51-5372	C/S Mileage	\$0	\$0	\$150	\$150	>100 %
10-51-5373	C/S Lodging	\$1,658	\$1,094	\$2,000	\$906	83 %
10-51-5377	C/S Meals	\$512	\$0	\$1,500	\$1,500	>100 %
10-51-5378	C/S Other Travel	\$0	\$0	\$100	\$100	>100 %
10-51-5379	CS Meeting Expense	\$0	\$171			%
10-51-5381	C/S Reg Fees	\$1,200	\$1,400	\$2,000	\$600	43 %
10-51-5521	C/S Liab Insurance and Bonds	\$12,176	\$11,292	\$13,000	\$1,708	15 %
10-51-5531	C/S Rents	\$12,139	\$12,139	\$12,140	\$1	0 %
10-51-5533	C/S Fleet Equip Rental	\$359	\$161	\$350	\$189	116 %
10-51-5863	C/S Non reimbursable	\$0	\$0	\$0	\$0	0 %
10-51-5868	C/S IRS Repay Fees	\$2,243	\$1,568	\$2,000	\$433	28 %
10-51-5869	C/S Admin Refunds	(\$1,232)	(\$2,781)	(\$2,000)	\$781	-28 %
10-51-5947	C/S Capital Outlay	\$4,768	\$0	\$0	\$0	0 %
10-51-5999	C/S RMS Adj	\$93,978	\$65,804	\$80,000	\$14,196	22 %
<b>Total Child Support</b>		\$898,288	\$907,488	\$949,340	\$41,852	5 %

**SOCIAL SERVICES FUND**
**EXPENDITURES**

Department 56 - EMP 1st

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 56 - EMP 1st</b>						
10-56-5113	EMP 1ST Salaries - Permanent	\$47,612	\$42,446	\$60,997	\$18,551	44 %
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	\$11	\$0	(\$11)	-100 %
10-56-5142	EMP 1ST Workmans Comp	\$67	\$180	\$150	(\$30)	-17 %
10-56-5143	EMP 1ST Health Insurance	\$11,204	\$12,200	\$16,000	\$3,800	31 %
10-56-5144	EMP 1ST FICA Taxes	\$3,616	\$3,234	\$4,568	\$1,334	41 %
10-56-5147	EMP 1ST Retirement	\$1,904	\$1,751	\$2,398	\$647	37 %
10-56-5212	EMP 1ST Small Equipment	\$0	\$0	\$0	\$0	0 %
10-56-5229	EMP 1ST Operating Supplies	\$1,093	\$196	\$1,500	\$1,304	662 %
10-56-5311	EMP 1st Telephone	\$108	\$90	\$108	\$18	20 %
10-56-5313	EMP 1st Postage	\$64	\$16	\$150	\$134	788 %
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	\$243	\$172	\$200	\$28	16 %
10-56-5353	EMP 1ST Janitor	\$255	\$249	\$250	\$1	0 %
10-56-5368	EMP 1st Equip Maint	\$9	\$8	\$150	\$142	1,578 %
10-56-5372	EMP 1ST Mileage	\$107	\$61	\$50	(\$11)	-18 %
10-56-5373	EMP 1ST Lodging	\$0	\$0	\$100	\$100	>100 %
10-56-5377	EMP 1ST Meals	\$0	\$0	\$40	\$40	>100 %
10-56-5378	EMP 1ST Other Travel	\$33	\$0	\$20	\$20	>100 %
10-56-5381	EMP 1ST Training	\$0	\$0	\$100	\$100	>100 %
10-56-5531	EMP 1ST Rent	\$377	\$377	\$400	\$23	6 %
10-56-5533	EMP 1ST Fleet Equip Rental	\$0	\$0	\$50	\$50	>100 %
10-56-5601	EMP 1ST Transportation	\$330	\$2,432	\$2,500	\$68	3 %
10-56-5602	EMP 1ST Client Expenditure	\$18,961	\$0	\$0	\$0	0 %
10-56-5603	MCC Adult Ed Program	\$0	\$0			>100 %
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 %
<b>Total EMP 1st</b>		\$85,983	\$63,423	\$89,731	\$26,308	41 %

**SOCIAL SERVICES FUND**
**EXPENDITURES**

Department 57 - JOBS/WORKS/TANF

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 57 - JOBS/WORKS/TANF</b>						
10-57-5113	WORKS Salaries -Permanent	\$192,780	\$205,888	\$112,080	(\$93,807)	-46 %
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	\$852	\$796	\$800	\$4	0 %
10-57-5142	WORKS Workmans Comp	\$76	\$64	\$100	\$36	55 %
10-57-5143	WORKS Health Insurance	\$49,855	\$50,410	\$51,000	\$590	1 %
10-57-5144	WORKS FICA Taxes	\$14,665	\$15,944	\$16,139	\$194	1 %
10-57-5147	WORKS Retirement	\$7,725	\$12,280	\$8,472	(\$3,809)	-31 %
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	\$6,018	\$5,037	\$6,000	\$963	19 %
10-57-5311	WORKS Telephone	\$2,271	\$1,857	\$2,000	\$143	8 %
10-57-5313	WORKS Postage	\$562	\$119	\$600	\$481	402 %
10-57-5334	Subscription CUBS	\$0	\$0	\$480	\$480	>100 %
10-57-5337	Subscription HS Connect	\$984	\$1,161	\$1,200	\$39	3 %
10-57-5338	WORKS Adv & Publicity	\$0	\$0	\$200	\$200	>100 %
10-57-5341	WORKS Utilities	\$15,183	\$10,745	\$12,000	\$1,255	12 %
10-57-5352	WORKS Legal Fees	\$0	\$0	\$0	\$0	0 %
10-57-5353	WORKS Janitor	\$15,846	\$15,530	\$15,500	(\$30)	0 %
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	\$5,724	\$5,500	\$5,500	\$0	0 %
10-57-5368	WORKS Equip Maintenance	\$1,380	\$1,326	\$1,350	\$24	2 %
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	\$11,468	\$13,165	\$13,300	\$135	1 %
10-57-5521	WORKS Insurance and Bonds	\$18,268	\$16,942	\$17,000	\$58	0 %
10-57-5531	WORKS Rent	\$23,489	\$23,489	\$23,489	\$0	0 %
10-57-5532	WORKS NR Rent	\$0	\$0	\$0	\$0	0 %
10-57-5533	WORKS Fleet Equip Rental	\$172	\$25	\$250	\$225	877 %
10-57-5601	TANF Assistance Payments	\$117,657	\$75,179	\$81,600	\$6,421	9 %
10-57-5604	WORKS Transportation	\$180	\$0	\$4,000	\$4,000	>100 %
10-57-5629	WORKS Diversion	\$0	\$0	\$10,000	\$10,000	>100 %
10-57-5633	WORKS Miscellaneous	\$16,474	\$1,704	\$2,000	\$296	17 %
10-57-5651	Disaster Payments	\$0	\$0	\$0	\$0	0 %
10-57-5861	WORKS Cont Baby Bear Hugs	\$16,000	\$16,000	\$16,000	\$0	0 %
10-57-5862	WORKS Misc Contributions	\$0	\$0	\$0	\$0	0 %
10-57-5863	WORKS Cont Family Center	\$86,672	\$95,000	\$95,000	\$0	0 %
10-57-5864	WORKS Morgan Cnty Partnershi	\$9,344	\$9,112	\$14,000	\$4,888	54 %
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

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
10-57-5866	WORKS Cont SHARE	\$39,157	\$30,000	\$30,000	\$0	0 %
10-57-5867	TANF Community Prevention	\$0	\$0	\$0	\$0	0 %
10-57-5868	WORKS Cont SARA	\$28,299	\$30,000	\$30,000	\$0	0 %
10-57-5869	WORKS Cont Caring Pregananc	\$9,596	\$10,000	\$10,000	\$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	\$21,010	\$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	\$51,448	\$31,621	\$50,000	\$18,379	58 %
<b>Total JOBS/WORKS/TANF</b>		<b>\$763,155</b>	<b>\$703,894</b>	<b>\$659,960</b>	<b>(\$43,934)</b>	<b>-6 %</b>

**SOCIAL SERVICES FUND**
**EXPENDITURES**

Department 60 - Childcare

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 60 - Childcare</b>						
10-60-5113	CC Salaries-Permanent	\$64,845	\$74,366	\$106,284	\$31,918	43 %
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	\$77	\$69	\$100	\$31	45 %
10-60-5143	CC Health Insurance	\$17,334	\$22,700	\$30,000	\$7,300	32 %
10-60-5144	CC FICA Taxes	\$4,911	\$5,876	\$6,445	\$569	10 %
10-60-5147	CC Retirement	\$2,594	\$6,094	\$6,767	\$673	11 %
10-60-5212	CC Small Equipment	\$0	\$0	\$0	\$0	0 %
10-60-5214	CC Supplies	\$332	\$203	\$400	\$197	97 %
10-60-5311	CC Telephone	\$216	\$180	\$20	(\$160)	-88 %
10-60-5313	CC Postage	\$1,166	\$974	\$1,000	\$26	3 %
10-60-5334	Subscription CUBS	\$0	\$0	\$0	\$0	0 %
10-60-5338	CC Adv & Publicity	\$0	\$414	\$500	\$86	21 %
10-60-5341	CC Utilities	\$285	\$202	\$250	\$48	24 %
10-60-5353	CC Janitor	\$298	\$292	\$300	\$8	3 %
10-60-5356	CC Accounting Fees	\$0	\$780	\$0	(\$780)	-100 %
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	\$3,070	\$483	\$1,000	\$517	107 %
10-60-5368	CC Equip Maintenance	\$10	\$14	\$50	\$36	240 %
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	\$441	\$0	0 %
10-60-5533	CC Fleet Equip Rental	\$0	\$0	\$250	\$250	>100 %
10-60-5601	CC Provider Pmts	\$105,957	\$123,336	\$138,823	\$15,487	13 %
10-60-5602	CC Provider Fingerprints	\$0	\$0	\$160	\$160	>100 %
10-60-5862	CC Contributions to Family Cen	\$0	\$0	\$0	\$0	0 %
10-60-5869	CC Refunds	(\$1,265)	(\$290)	(\$300)	(\$10)	3 %
10-60-5947	CC Capital Equipment	\$0	\$0	\$0	\$0	0 %
10-60-5999	CC Admin RMS Adjustment	(\$5,505)	\$5,505	\$5,000	(\$505)	-9 %
<b>Total Childcare</b>		\$194,767	\$241,639	\$299,115	\$57,476	24 %

**SOCIAL SERVICES FUND****EXPENDITURES**

Department 80 - OAP

**Morgan County****Fort Morgan, Colorado**

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 80 - OAP</b>						
10-80-5601	OAP 5% HCA	(\$1,349)	\$0	\$0	\$0	0 %
10-80-5999	OAP RMS Adj	\$16,795	\$5,020	\$8,000	\$2,980	59 %
	<b>Total OAP</b>	<b>\$15,446</b>	<b>\$5,020</b>	<b>\$8,000</b>	<b>\$2,980</b>	<b>59 %</b>

**SOCIAL SERVICES FUND**

## EXPENDITURES

Department 87 - FC PAR FEE

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 87 - FC PAR FEE</b>						
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	\$1,105	\$188	\$1,000	\$812	430 %
10-87-5602	FC PAR FEE Fuel	\$0	\$40	\$0	(\$40)	-100 %
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 %
<b>Total FC PAR FEE</b>		<b>\$1,105</b>	<b>\$228</b>	<b>\$1,000</b>	<b>\$772</b>	<b>339 %</b>

**SOCIAL SERVICES FUND**
**EXPENDITURES**

Department 96 - Human Services Grants

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 96 - Human Services Grants</b>						
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	\$44,217	\$36,332	\$82,670	\$46,338	128 %
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 Navigator	\$15,515	\$0			>100 %
10-96-5874	Family Voice Grant	\$0	\$4,374	\$0	(\$4,374)	-100 %
10-96-5875	HCPF Physical Security Grant	\$54,498	\$0			>100 %
10-96-5999	CBMS - RMS Adjustment	\$0	\$0	\$0	\$0	0 %
<b>Total Human Services Grants</b>		<b>\$114,230</b>	<b>\$40,706</b>	<b>\$82,670</b>	<b>\$41,964</b>	<b>103 %</b>

**SOCIAL SERVICES FUND**
**EXPENDITURES**

Department 97 - GA/County Only

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 97 - GA/County Only</b>						
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	\$3,650	\$0	\$9,000	\$9,000	>100 %
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 %
<b>Total GA/County Only</b>		<b>\$3,650</b>	<b>\$0</b>	<b>\$17,150</b>	<b>\$17,150</b>	<b>&gt;100 %</b>

**SOCIAL SERVICES FUND**

GRAND TOTAL EXPENDITURES

ALL DEPARTMENTS

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Total Expenditures:</b>		\$7,157,317	\$6,498,320	\$7,743,866	\$1,245,546	19 %

# 911 EMERGENCY TELEPHONE

CALCULATION OF FUND BALANCE

## Morgan County

Fort Morgan, Colorado

Ledger Account	Description	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>EXPENDITURES</b>						
16-00-5118	Salaries Reimbursement	\$500,000	\$550,000	\$550,000	\$0	0 %
16-00-5212	Small Equipment	\$1,293	\$30,000	\$20,000	(\$10,000)	-33 %
16-00-5229	Other Operating Supplies	\$3,136	\$5,000	\$5,000	\$0	0 %
16-00-5311	Telephone Maintenance	\$41,384	\$48,000	\$85,000	\$37,000	77 %
16-00-5351	Emp Psychological Test	\$2,650	\$1,500	\$3,000	\$1,500	100 %
16-00-5352	Legal Fees	\$429	\$1,500	\$5,000	\$3,500	233 %
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	\$137,869	\$195,000	\$195,000	\$0	0 %
16-00-5369	Medical Direction Services	\$0	\$5,000	\$10,000	\$5,000	100 %
16-00-5381	Training & Educational Supply	\$0	\$35	\$5,000	\$4,965	13,792 %
16-00-5594	CIS Fees	\$0	\$11,000	\$11,000	\$0	0 %
16-00-5595	Central Square Annual Fee	\$0	\$0	\$120,000	\$120,000	>100 %
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	\$100,000	\$100,000	>100 %
16-00-5891	Treasurers Fees	\$8,639	\$9,000	\$9,500	\$500	6 %
16-00-5947	Other Capital Equipment	\$38,580	\$110,000	\$110,000	\$0	0 %
16-00-5948	Central Square Capital Project	\$48,649	\$10,000	\$0	(\$10,000)	-100 %
16-00-5949	Capital Radio Upgrade	\$0	\$650,000	\$0	(\$650,000)	-100 %
<b>Total Expenditures:</b>		\$782,628	\$1,626,035	\$1,236,500	\$389,535	-24 %

### Less: Revenues Other Than Property Taxes:

#### REVENUES

16-00-4319	State Grants	\$0	\$0	\$0	\$0	0 %
16-00-4595	Emer Tele Serv Surcharges	\$782,502	\$800,000	\$1,250,000	\$450,000	56 %
16-00-4596	Prepaid Surcharge	\$62,058	\$60,000	\$72,000	\$12,000	20 %
16-00-4597	NG 911 State fee	\$43,070	\$45,000	\$60,000	\$15,000	33 %
16-00-4625	Sale of Assets	\$0	\$0	\$0	\$0	0 %
16-00-4631	I/G Central Square	\$0	\$0	\$120,000	\$120,000	>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 %
<b>Total Revenues:</b>		\$887,630	\$905,000	\$1,502,000	\$597,000	66 %

**911 EMERGENCY TELEPHONE**

## CALCULATION OF FUND BALANCE

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Fund Balance, Beginning of Year</b>		\$1,199,097	\$1,304,098	\$583,063	\$721,035	-55 %
<b>Total Available Revenues Other Than Property Tax</b>		\$2,086,727	\$2,209,098	\$2,085,063	\$124,035	-6 %
<b>Fund Balance, End of Year</b>		\$1,304,098	\$583,063	\$848,563	\$265,500	46 %

**LODGING & TOURISM FUND**

CALCULATION OF FUND BALANCE

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>EXPENDITURES</b>						
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 Compensation	\$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	\$35,000	\$35,000	\$35,000	\$0	0 %
72-00-5226	Tradeshow Expense	\$0	\$0	\$0	\$0	0 %
72-00-5229	Other Operating Supplies	\$300	\$750	\$2,000	\$1,250	166 %
72-00-5311	Telephone	\$1,100	\$455	\$0	(\$455)	-100 %
72-00-5313	Postage	\$0	\$0	\$0	\$0	0 %
72-00-5328	Other Printing & Duplicating	\$75	\$10,000	\$10,000	\$0	0 %
72-00-5334	Digital Advertising	\$122,339	\$135,000	\$130,000	(\$5,000)	-4 %
72-00-5335	Membership Fees	\$0	\$0	\$1,000	\$1,000	>100 %
72-00-5336	Radio Advertising	\$15,000	\$17,000	\$17,000	\$0	0 %
72-00-5337	Print Advertising	\$30,247	\$20,000	\$25,000	\$5,000	25 %
72-00-5338	Subscriptions	\$400	\$800	\$1,000	\$200	25 %
72-00-5345	Utilities	\$954	\$0	\$0	\$0	0 %
72-00-5356	Accounting Services	\$1,840	\$1,000	\$2,000	\$1,000	100 %
72-00-5358	Other Professional Services	\$0	\$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	\$157	\$750	\$1,000	\$250	33 %
72-00-5381	Tuition/Training Fees	\$0	\$0	\$0	\$0	0 %
72-00-5531	Rent	\$3,600	\$6,000	\$6,000	\$0	0 %
72-00-5533	*Fleet - Equip Rental	\$0	\$0	\$0	\$0	0 %
72-00-5534	*Information Systems	\$0	\$0	\$0	\$0	0 %
72-00-5539	*Other Rental	\$0	\$0	\$0	\$0	0 %
72-00-5712	Contributions	\$10,000	\$20,000	\$20,000	\$0	0 %
72-00-5713	Contributions-Events	\$5,284	\$15,000	\$20,000	\$5,000	33 %
72-00-5891	Treasurers Fees	\$2,381	\$2,000	\$2,000	\$0	0 %
<b>Total Expenditures:</b>		<b>\$228,677</b>	<b>\$263,755</b>	<b>\$272,000</b>	<b>\$8,245</b>	<b>3 %</b>

**Less: Revenues Other Than Property Taxes:**
**REVENUES**

**LODGING & TOURISM FUND**

CALCULATION OF FUND BALANCE

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
72-00-4131	Lodging Tax	\$236,881	\$263,755	\$272,000	\$8,245	3 %
72-00-4319	Other grants	\$0	\$0	\$0	\$0	0 %
	<b>Total Revenues:</b>	<b>\$236,881</b>	<b>\$263,755</b>	<b>\$272,000</b>	<b>\$8,245</b>	<b>3 %</b>
	<b>Fund Balance, Beginning of Year</b>	<b>\$629,646</b>	<b>\$637,851</b>	<b>\$637,851</b>	<b>\$0</b>	<b>0 %</b>
	<b>Total Available Revenues Other Than Property Tax</b>	<b>\$866,527</b>	<b>\$901,606</b>	<b>\$909,851</b>	<b>\$8,245</b>	<b>1 %</b>
	<b>Fund Balance, End of Year</b>	<b>\$637,851</b>	<b>\$637,851</b>	<b>\$637,851</b>	<b>\$0</b>	<b>0 %</b>

**CONSERVATION TRUST**

CALCULATION OF FUND BALANCE

**Morgan County**

Fort Morgan, Colorado

Ledger Account	Description	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>EXPENDITURES</b>						
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 %
25-00-5751	Transfer to General Fund	\$0	\$0	\$145,000	\$145,000	>100 %
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	\$250,000	\$0	(\$250,000)	-100 %
<b>Total Expenditures:</b>		\$0	\$250,000	\$145,000	\$105,000	-42 %
<b>Less: Revenues Other Than Property Taxes:</b>						
<b>REVENUES</b>						
25-00-4371	State Lottery Fund Grant	\$117,785	\$113,407	\$115,000	\$1,593	1 %
25-00-4601	Interest Income	\$32,604	\$30,000	\$30,000	\$0	0 %
<b>Total Revenues:</b>		\$150,389	\$143,407	\$145,000	\$1,593	1 %
<b>Fund Balance, Beginning of Year</b>		\$624,904	\$775,293	\$668,700	\$106,593	-14 %
<b>Total Available Revenues Other Than Property Tax</b>		\$775,293	\$918,700	\$813,700	\$105,000	-11 %
<b>Fund Balance, End of Year</b>		\$775,293	\$668,700	\$668,700	\$0	0 %



**CONFISCATION SEIZURE FUND**

CALCULATION OF FUND BALANCE

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>EXPENDITURES</b>						
23-00-5229	Other Operating Supplies	\$0	\$0	\$3,867	\$3,867	>100 %
23-00-5862	Miscellaneous	\$0	\$0	\$0	\$0	0 %
23-00-5866	Contribution to Others	\$0	\$0	\$0	\$0	0 %
<b>Total Expenditures:</b>		\$0	\$0	\$3,867	\$3,867	>100 %
<b>Less: Revenues Other Than Property Taxes:</b>						
<b>REVENUES</b>						
23-00-4501	Drug Surcharge	\$0	\$0	\$100	\$100	>100 %
23-00-4601	Interest	\$0	\$0	\$0	\$0	0 %
23-00-4699	Forfeitures	\$0	\$0	\$0	\$0	0 %
<b>Total Revenues:</b>		\$0	\$0	\$100	\$100	>100 %
<b>Fund Balance, Beginning of Year</b>		\$4,667	\$4,667	\$4,667	\$0	0 %
<b>Total Available Revenues Other Than Property Tax</b>		\$4,667	\$4,667	\$4,767	\$100	2 %
<b>Fund Balance, End of Year</b>		\$4,667	\$4,667	\$900	(\$3,767)	-81 %



**JAIL CAPITAL IMPROVEMENT**

CALCULATION OF FUND BALANCE

**Morgan County**

Fort Morgan, Colorado

Ledger Account	Description	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>EXPENDITURES</b>						
26-00-5229	Building Supplies	\$0	\$0	\$0	\$0	0 %
26-00-5355	Architect, Engineer, Landscape	\$0	\$0	\$0	\$0	0 %
26-00-5358	Other Professional Services	\$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	\$181,097	\$86,900	\$0	(\$86,900)	-100 %
<b>Total Expenditures:</b>		\$181,097	\$86,900	\$0	\$86,900	-100 %
<b>Less: Revenues Other Than Property Taxes:</b>						
<b>REVENUES</b>						
26-00-4319	State Grants	\$0	\$0	\$0	\$0	0 %
26-00-4522	Traffic fines	\$13,394	\$5,026	\$15,000	\$9,974	198 %
26-00-4901	Transfer from General Fund	\$120,000	\$5,120,000	\$10,000,000	\$4,880,000	95 %
<b>Total Revenues:</b>		\$133,394	\$5,125,026	\$10,015,000	\$4,889,974	95 %
<b>Fund Balance, Beginning of Year</b>		\$1,573,823	\$1,526,121	\$6,564,247	\$5,038,126	330 %
<b>Total Available Revenues Other Than Property Tax</b>		\$1,707,217	\$6,651,147	\$16,579,247	\$9,928,100	149 %
<b>Fund Balance, End of Year</b>		\$1,526,121	\$6,564,247	\$16,579,247	\$10,015,000	153 %



**AMBULANCE SERVICE FUND**

CALCULATION OF FUND BALANCE

**Morgan County**

Fort Morgan, Colorado

Ledger Account	Description	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>EXPENDITURES</b>						
<b>Total Expenditures</b>		<b>\$2,707,360</b>	<b>\$2,829,712</b>	<b>\$3,090,629</b>	<b>\$260,917</b>	<b>9 %</b>
<b>Less: Revenues Other Than Property Taxes:</b>						
<b>REVENUES</b>						
		\$2,014,324	\$2,892,605	\$3,012,000	\$119,395	4 %
<b>Total Revenues</b>		<b>\$2,014,324</b>	<b>\$2,892,605</b>	<b>\$3,012,000</b>	<b>\$119,395</b>	<b>4 %</b>
<b>Fund Balance, Beginning of Year</b>		<b>\$2,082,537</b>	<b>\$1,389,501</b>	<b>\$1,452,394</b>	<b>\$62,893</b>	<b>5 %</b>
<b>Total Available Revenues Other Than Property Tax</b>		<b>\$4,096,861</b>	<b>\$4,282,106</b>	<b>\$4,464,394</b>	<b>\$182,288</b>	<b>4 %</b>
<b>Fund Balance, End of Year</b>		<b>\$1,389,501</b>	<b>\$1,452,394</b>	<b>\$1,373,765</b>	<b>(\$78,629)</b>	<b>-5 %</b>

**AMBULANCE SERVICE FUND**  
SUMMARY OF REVENUES

**Morgan County**  
Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>REVENUES</b>						
<b>Intergovernmental Revenue(Fed)</b>						
42-00-4206	Federal Stimulus Grant	\$0	\$0	\$0	\$0	0 %
	<b>Total Intergovernmental Revenue(Fed)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0 %</b>
<b>Intergovernmental</b>						
42-00-4318	State Capital Grant	\$0	\$0	\$0	\$0	0 %
42-00-4319	State Medicaid Supplement	\$174,305	\$160,000	\$150,000	(\$10,000)	-6 %
42-00-4323	State EMS Grant	\$0	\$25,000	\$50,000	\$25,000	100 %
42-00-4325	RETAC Grant	\$3,557	\$5,000	\$5,000	\$0	0 %
42-00-4326	RETAC Training Grant	\$0	\$2,000	\$0	(\$2,000)	-100 %
	<b>Total Intergovernmental</b>	<b>\$177,862</b>	<b>\$192,000</b>	<b>\$205,000</b>	<b>\$13,000</b>	<b>7 %</b>
<b>Charges for Services</b>						
42-00-4561	Ambulance Fees - County billed	\$31,636	\$104,538	\$110,000	\$5,462	5 %
42-00-4562	Ambulance Fees-Enable	\$3,172,633	\$5,913,521	\$6,000,000	\$86,479	1 %
42-00-4563	Disallowed-Enable	(\$1,233,844)	(\$3,500,000)	(\$3,500,000)	\$0	0 %
42-00-4564	Amb Service - Writeoff	(\$508,766)	(\$183,506)	(\$200,000)	(\$16,494)	9 %
42-00-4565	Collection Agency Revenues	\$52,513	\$56,232	\$60,000	\$3,768	7 %
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	\$1	(\$24)	\$0	\$24	-104 %
	<b>Total Charges for Services</b>	<b>\$1,514,173</b>	<b>\$2,390,761</b>	<b>\$2,470,000</b>	<b>\$79,239</b>	<b>3 %</b>
<b>Miscellaneous Revenue</b>						
42-00-4329	Contributed Capital	\$0	\$0	\$0	\$0	0 %
42-00-4601	Interest Earned	\$31,308	\$30,844	\$30,000	(\$844)	-3 %
42-00-4604	Williams Foundation Grant	\$0	\$0	\$0	\$0	0 %
42-00-4605	Contributions/Donations	\$0	\$0	\$0	\$0	0 %
42-00-4606	Subscription Sales	\$32,573	\$8,000	\$35,000	\$27,000	337 %
42-00-4607	CPR Fees	\$0	\$2,000	\$2,000	\$0	0 %
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 Improvement	\$50,000	\$0	\$0	\$0	0 %
42-00-4699	Other Miscellaneous Revenues	\$8,408	\$69,000	\$70,000	\$1,000	1 %
	<b>Total Miscellaneous Revenue</b>	<b>\$122,289</b>	<b>\$109,844</b>	<b>\$137,000</b>	<b>\$27,156</b>	<b>25 %</b>
<b>Transfers from Other Funds</b>						
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 %
	<b>Total Transfers from Other Funds</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>0 %</b>
	<b>Total Revenues:</b>	<b>\$2,014,324</b>	<b>\$2,892,605</b>	<b>\$3,012,000</b>	<b>\$119,395</b>	<b>4 %</b>

**AMBULANCE SERVICE FUND**
**EXPENDITURES**

Department 00 - Administration

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 00 - Administration</b>						
42-00-5112	Salaries--Department Head	\$92,334	\$80,646	\$120,000	\$39,354	49 %
42-00-5113	Salaries - Permanent	\$734,411	\$730,864	\$747,790	\$16,926	2 %
42-00-5114	Salaries - Part Time	\$90,801	\$80,000	\$100,000	\$20,000	25 %
42-00-5116	Salary - On Call	\$1,832	\$1,000	\$1,500	\$500	50 %
42-00-5117	Salary Adjustments	\$0	\$220,576	\$0	(\$220,576)	-100 %
42-00-5118	Salaries Reimbursement	(\$17,593)	(\$50,000)	(\$50,000)	\$0	0 %
42-00-5119	Bonus Pay	\$0	\$0	\$0	\$0	0 %
42-00-5122	Accrued PTO Pay Out	\$9,421	\$6,000	\$6,000	\$0	0 %
42-00-5131	Accrued PTO	\$30,486	\$5,000	\$5,000	\$0	0 %
42-00-5134	Salaries - Overtime	\$612,768	\$650,000	\$623,904	(\$26,096)	-4 %
42-00-5141	Unemployment Insurance	\$0	\$0	\$0	\$0	0 %
42-00-5142	Workman's Compensation	\$30,855	\$29,188	\$30,000	\$812	3 %
42-00-5143	Health Insurance	\$264,936	\$265,100	\$292,000	\$26,900	10 %
42-00-5144	Fica/Federal Withholdings	\$114,626	\$122,092	\$149,575	\$27,483	23 %
42-00-5145	Life Insurance	\$0	\$0	\$0	\$0	0 %
42-00-5146	Retirement Option	\$0	\$24,000	\$24,000	\$0	0 %
42-00-5147	Retirement Contribution	\$53,608	\$62,000	\$78,209	\$16,209	26 %
42-00-5212	Small Items Of Equipment	\$3,509	\$4,000	\$6,000	\$2,000	50 %
42-00-5214	Other Office Supps & Materials	\$394	\$250	\$1,000	\$750	299 %
42-00-5221	Medical Supplies	\$69,321	\$75,000	\$80,000	\$5,000	7 %
42-00-5223	CPR Cards	\$2,697	\$1,500	\$2,500	\$1,000	67 %
42-00-5224	Cadet Supplies	\$68	\$0	\$1,000	\$1,000	>100 %
42-00-5225	Clothing And Uniforms	\$3,783	\$5,000	\$5,500	\$500	10 %
42-00-5226	Radio Equipment	\$0	\$1,000	\$2,500	\$1,500	150 %
42-00-5227	Promotional Supplies	\$0	\$0	\$650	\$650	>100 %
42-00-5229	Other Operating Supplies	\$7,909	\$1,500	\$3,000	\$1,500	100 %
42-00-5311	Telephone	\$5,642	\$6,000	\$11,500	\$5,500	92 %
42-00-5313	Postage	\$468	\$600	\$600	\$0	0 %
42-00-5321	Printing, Forms, Etc.	\$149	\$100	\$200	\$100	99 %
42-00-5338	Other Publicity, Subscrp, Dues	\$9,215	\$6,000	\$12,000	\$6,000	100 %
42-00-5341	Electric	\$5,259	\$5,000	\$6,000	\$1,000	20 %
42-00-5342	Water	\$2,333	\$2,000	\$2,500	\$500	25 %
42-00-5343	Sewer	\$2,491	\$2,500	\$2,500	\$0	0 %
42-00-5344	Gas	\$3,285	\$5,000	\$5,500	\$500	10 %
42-00-5346	Trash	\$731	\$500	\$650	\$150	30 %
42-00-5351	Employee Testing	\$552	\$350	\$550	\$200	57 %
42-00-5352	Legal Services	\$2,994	\$1,800	\$2,000	\$200	11 %
42-00-5353	Janitorial Services	\$0	\$0	\$0	\$0	0 %
42-00-5356	Accounting Services	\$39,209	\$26,000	\$35,000	\$9,000	35 %
42-00-5357	Billing Service Fees	\$22,199	\$4,000	\$40,000	\$36,000	900 %
42-00-5358	Medical Advisory Services	\$0	\$1,800	\$8,000	\$6,200	344 %
42-00-5359	Central Square Fees	\$0	\$0	\$3,500	\$3,500	>100 %
42-00-5361	HR Services	\$6,094	\$500	\$2,000	\$1,500	299 %
42-00-5362	Medical Equip. & Repair	\$2,245	\$10,000	\$15,000	\$5,000	50 %

**AMBULANCE SERVICE FUND**
**EXPENDITURES**

Department 00 - Administration

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
42-00-5364	Building Maint and Repairs	\$1,819	\$2,500	\$10,000	\$7,500	300 %
42-00-5365	Radio Repair & Maintenance	\$0	\$0	\$0	\$0	0 %
42-00-5368	Maintenance Contract	\$1,457	\$3,250	\$3,500	\$250	8 %
42-00-5369	Medical Direction Servics	\$837	\$70	\$0	(\$70)	-100 %
42-00-5373	Rooms And Lodging	\$1,036	\$1,200	\$1,500	\$300	25 %
42-00-5377	Meals	\$309	\$0	\$500	\$500	>100 %
42-00-5378	Other Travel	\$1,137	\$30	\$1,000	\$970	3,129 %
42-00-5381	Tuitions/Emt Training	\$16,845	\$20,000	\$20,000	\$0	0 %
42-00-5512	Insurance-Bldg and Equip	\$21,857	\$26,151	\$30,000	\$3,849	15 %
42-00-5513	Prof Liability Insurance	\$0	\$0	\$0	\$0	0 %
42-00-5515	Insurance Deductible	\$0	\$0	\$0	\$0	0 %
42-00-5533	Fleet - Mach. & Equip. Rental	\$262,654	\$270,000	\$270,000	\$0	0 %
42-00-5534	Info Systems Services	\$6,187	\$2,500	\$5,000	\$2,500	100 %
42-00-5541	Provision for Depreciation	\$111,361	\$0	\$0	\$0	0 %
42-00-5751	Transfer to General Fund	\$0	\$0	\$0	\$0	0 %
42-00-5863	Reserve for Capital Projects	\$50,000	\$50,000	\$50,000	\$0	0 %
42-00-5864	Award Banquet Expenses	\$2,208	\$2,260	\$2,500	\$240	11 %
42-00-5865	Symposium	\$5,222	\$2,886	\$5,000	\$2,114	73 %
42-00-5866	Donations	\$0	\$0	\$0	\$0	0 %
42-00-5867	RETAC Grant	(\$37)	\$0	\$0	\$0	0 %
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	\$15,438	\$12,000	\$14,000	\$2,000	17 %
42-00-5911	Land	\$0	\$0	\$0	\$0	0 %
42-00-5929	Buildings	\$0	\$0	\$0	\$0	0 %
42-00-5944	Capital Equip Grant	\$46,345	\$50,000	\$50,000	\$0	0 %
42-00-5945	Communication Equipment	\$0	\$0	\$250,000	\$250,000	>100 %
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	(\$46,345)	\$0	\$0	\$0	0 %
<b>Total Administration</b>		\$2,707,360	\$2,829,712	\$3,090,629	\$260,917	9 %

**SOLID WASTE MANAGEMENT FUND**

CALCULATION OF FUND BALANCE

**Morgan County**

Fort Morgan, Colorado

Ledger Account	Description	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>EXPENDITURES</b>						
<b>Total Expenditures</b>		<b>\$1,940,243</b>	<b>\$2,083,579</b>	<b>\$4,713,064</b>	<b>\$2,629,485</b>	<b>126 %</b>
<b>Less: Revenues Other Than Property Taxes:</b>						
<b>REVENUES</b>						
		\$2,182,806	\$2,004,655	\$2,381,000	\$376,345	19 %
<b>Total Revenues</b>		<b>\$2,182,806</b>	<b>\$2,004,655</b>	<b>\$2,381,000</b>	<b>\$376,345</b>	<b>19 %</b>
<b>Fund Balance, Beginning of Year</b>		<b>\$7,810,906</b>	<b>\$8,053,470</b>	<b>\$7,974,546</b>	<b>(\$78,924)</b>	<b>-1 %</b>
<b>Total Available Revenues Other Than Property Tax</b>		<b>\$9,993,712</b>	<b>\$10,058,125</b>	<b>\$10,355,546</b>	<b>\$297,421</b>	<b>3 %</b>
<b>Fund Balance, End of Year</b>		<b>\$8,053,470</b>	<b>\$7,974,546</b>	<b>\$5,642,482</b>	<b>(\$2,332,064)</b>	<b>-29 %</b>

**SOLID WASTE MANAGEMENT FUND**

SUMMARY OF REVENUES

**Morgan County**

Fort Morgan, Colorado

Ledger Account	Description	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>REVENUES</b>						
<b>Intergovernmental</b>						
44-00-4319	Other State Grants	\$0	\$0	\$0	\$0	0 %
44-00-4355	State Grant - Capital	\$0	\$0	\$0	\$0	0 %
<b>Total Intergovernmental</b>		\$0	\$0	\$0	\$0	0 %
<b>Charges for Services</b>						
44-00-4562	Standard Rate	\$444,664	\$424,600	\$440,000	\$15,400	4 %
44-00-4563	Contractor Rate	\$1,083,876	\$1,250,000	\$1,300,000	\$50,000	4 %
44-00-4564	Special Rates (add on)	\$44,308	\$31,000	\$30,000	(\$1,000)	-3 %
44-00-4565	Item Rates	\$19,976	\$31,000	\$30,000	(\$1,000)	-3 %
44-00-4566	Recycled Revenues	\$7,606	\$18,000	\$13,000	(\$5,000)	-28 %
44-00-4577	Write-Offs	\$0	\$0	\$0	\$0	0 %
44-00-4579	Cash - Short/Long	(\$54)	\$26	\$0	(\$26)	-96 %
<b>Total Charges for Services</b>		\$1,600,376	\$1,754,626	\$1,813,000	\$58,374	3 %
<b>Miscellaneous Revenue</b>						
44-00-4601	Interest on Investments	\$253,194	\$250,000	\$150,000	(\$100,000)	-40 %
44-00-4625	(Gain)loss on sale of Assets	\$0	\$0	\$0	\$0	0 %
44-00-4672	Reserve for Capital Projects	\$290,500	\$0	\$368,000	\$368,000	>100 %
44-00-4673	Reserve for Capital Equipment	\$37,000	\$0	\$50,000	\$50,000	>100 %
44-00-4688	Freeday Revenue	\$0	\$0	\$0	\$0	0 %
44-00-4697	Rebates	\$1,737	\$0	\$0	\$0	0 %
44-00-4699	Other Miscellaneous Revenues	\$0	\$29	\$0	(\$29)	-97 %
<b>Total Miscellaneous Revenue</b>		\$582,431	\$250,029	\$568,000	\$317,971	127 %
<b>Transfers from Other Funds</b>						
44-00-4926	Transfer from Central Services	\$0	\$0	\$0	\$0	0 %
<b>Total Transfers from Other Funds</b>		\$0	\$0	\$0	\$0	0 %
<b>Total Revenues:</b>		\$2,182,806	\$2,004,655	\$2,381,000	\$376,345	19 %

**SOLID WASTE MANAGEMENT FUND**

SUMMARY OF EXPENSES

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>EXPENDITURES</b>						
Landfill Site Mgt		\$615,172	\$703,382	\$3,706,770	3,003,388	427 %
Waste Disposal Administration		\$1,325,071	\$1,380,197	\$1,006,294	(\$373,903)	-27 %
<b>Total Expenditures:</b>		<b>\$1,940,243</b>	<b>\$2,083,579</b>	<b>\$4,713,064</b>	<b>\$2,629,485</b>	<b>126 %</b>

**SOLID WASTE MANAGEMENT FUND**
**EXPENDITURES**

Department 66 - Landfill Site Mgt

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 66 - Landfill Site Mgt</b>						
44-66-5113	Salaries - Permanent	\$131,651	\$175,728	\$169,270	(\$6,458)	-4 %
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	\$331	\$0	\$2,000	\$2,000	>100 %
44-66-5134	Salaries-Overtime	\$5,440	\$7,000	\$8,000	\$1,000	14 %
44-66-5142	Workman's Compensation	\$7,464	\$12,250	\$15,000	\$2,750	22 %
44-66-5143	Health Insurance	\$39,939	\$43,700	\$46,000	\$2,300	5 %
44-66-5144	FICA Taxes	\$10,431	\$14,500	\$15,000	\$500	3 %
44-66-5146	Retirement Option	\$0	\$0	\$0	\$0	0 %
44-66-5147	Retirement Contribution	\$5,334	\$8,324	\$9,000	\$676	8 %
44-66-5212	Small Items Of Equipment	\$1,900	\$5,000	\$5,000	\$0	0 %
44-66-5214	Other Office Supplies & Mat	\$0	\$0	\$0	\$0	0 %
44-66-5227	Equipment Parts	\$4,958	\$45,000	\$50,000	\$5,000	11 %
44-66-5229	Other Operating Supplies	\$72,378	\$80,000	\$82,000	\$2,000	2 %
44-66-5355	Architect, Engineer, Landscape	\$41,025	\$75,000	\$85,000	\$10,000	13 %
44-66-5358	Other Professional Services	\$2,032	\$18,000	\$75,000	\$57,000	317 %
44-66-5361	Equipment Repair and Maint	\$7,446	\$20,000	\$50,000	\$30,000	150 %
44-66-5365	Recycling Disposal	\$37,425	\$25,000	\$25,000	\$0	0 %
44-66-5391	Uniform Rental	\$1,947	\$1,880	\$2,000	\$120	6 %
44-66-5533	Fleet - Mach. & Equip. Rental	\$164,035	\$167,000	\$178,500	\$11,500	7 %
44-66-5534	Other Equip Rental	\$1,124	\$5,000	\$5,000	\$0	0 %
44-66-5541	Depreciation Infrastructure	\$80,311	\$0	\$0	\$0	0 %
44-66-5936	Cell Construction	\$0	\$0	\$2,885,000	(\$2,885,000)	>100 %
44-66-5999	X-Offset	\$0	\$0	\$0	\$0	0 %
<b>Total Landfill Site Mgt</b>		<b>\$615,172</b>	<b>\$703,382</b>	<b>\$3,706,770</b>	<b>(\$3,003,388)</b>	<b>427 %</b>

**SOLID WASTE MANAGEMENT FUND**
**EXPENDITURES**

Department 67 - Waste Disposal Administration

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 67 - Waste Disposal Administration</b>						
44-67-5112	Salaries - Department Head	\$81,864	\$89,064	\$91,736	\$2,672	3 %
44-67-5113	Salaries - Permanent	\$96,141	\$101,000	\$106,358	\$5,358	5 %
44-67-5114	Salaries - Part Time	\$15,556	\$6,768	\$15,000	\$8,232	122 %
44-67-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
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	\$4,723	\$3,850	\$5,500	\$1,650	43 %
44-67-5131	Accrued PTO	\$975	\$0	\$2,000	\$2,000	>100 %
44-67-5134	Salaries-Overtime	\$4,576	\$4,000	\$5,000	\$1,000	25 %
44-67-5141	Unemployment Insurance	\$0	\$0	\$0	\$0	0 %
44-67-5142	Workman's Compensation	\$11,215	\$21,100	\$15,000	(\$6,100)	-29 %
44-67-5143	Health Insurance	\$37,764	\$39,000	\$46,000	\$7,000	18 %
44-67-5144	FICA Taxes	\$15,416	\$15,500	\$16,000	\$500	3 %
44-67-5146	Retirement Option	\$0	\$3,600	\$3,600	\$0	0 %
44-67-5147	Retirement Contribution	\$7,189	\$12,156	\$13,000	\$844	7 %
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	\$415	\$1,000	\$1,000	\$0	0 %
44-67-5228	Computer Supplies	\$0	\$0	\$1,000	\$1,000	>100 %
44-67-5229	Other Operating Supplies	\$1,556	\$2,000	\$2,000	\$0	0 %
44-67-5311	Telephone	\$2,032	\$2,090	\$2,100	\$10	0 %
44-67-5313	Postage	\$185	\$180	\$200	\$20	11 %
44-67-5321	Printing Forms, etc.	\$0	\$0	\$0	\$0	0 %
44-67-5341	Electric	\$36,393	\$38,500	\$40,000	\$1,500	4 %
44-67-5342	Water	\$787	\$1,000	\$1,100	\$100	10 %
44-67-5344	Gas	\$1,991	\$2,500	\$3,000	\$500	20 %
44-67-5351	Employment Physicals	\$32	\$100	\$500	\$400	396 %
44-67-5352	Legal Services	\$0	\$11,000	\$2,000	(\$9,000)	-82 %
44-67-5356	Accounting Fees	\$27,467	\$25,000	\$27,000	\$2,000	8 %
44-67-5357	Lab Tests	\$4,140	\$4,500	\$5,000	\$500	11 %
44-67-5358	Other Professional Services	\$2,528	\$4,000	\$5,000	\$1,000	25 %
44-67-5361	HR Services	\$2,505	\$2,000	\$5,000	\$3,000	150 %
44-67-5369	Other Repair & Maint Services	\$0	\$5,000	\$5,000	\$0	0 %
44-67-5372	Mileage	\$0	\$0	\$0	\$0	0 %
44-67-5373	Rooms & Lodging	\$488	\$750	\$800	\$50	7 %
44-67-5377	Meals	\$0	\$200	\$200	\$0	0 %
44-67-5378	Other Travel	\$0	\$200	\$200	\$0	0 %
44-67-5381	Training and Membership	\$580	\$750	\$4,000	\$3,250	433 %
44-67-5512	Insurance-Bldg and Equip	\$19,955	\$22,839	\$40,000	\$17,161	75 %
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	\$0	\$0	\$2,000	\$2,000	>100 %
44-67-5534	Info Systems Services	\$630	\$2,000	\$2,000	\$0	0 %
44-67-5541	Provisions For Depreciation	\$77,252	\$0	\$0	\$0	0 %

**SOLID WASTE MANAGEMENT FUND**
**EXPENDITURES**

Department 67 - Waste Disposal Administration

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
44-67-5593	State of Colo Fees	\$2,658	\$2,000	\$30,000	\$28,000	1,399 %
44-67-5862	Freeday Expense	\$0	\$0	\$0	\$0	0 %
44-67-5863	Reserve for Cell Construction	\$290,500	\$308,000	\$368,000	\$60,000	19 %
44-67-5864	Reserve for Capital Equipment	\$37,000	\$45,000	\$50,000	\$5,000	11 %
44-67-5871	Closure & Post-Closure Care	\$524,020	\$40,000	\$40,000	\$0	0 %
44-67-5891	Treasurers Fees	\$16,538	\$15,650	\$19,000	\$3,350	21 %
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	\$251,545	\$542,900	\$26,000	(\$516,900)	-95 %
44-67-5999	X-Offset	(\$251,545)	\$0	\$0	\$0	0 %
<b>Total Waste Disposal Administration</b>		<b>\$1,325,071</b>	<b>\$1,380,197</b>	<b>\$1,006,294</b>	<b>(\$373,903)</b>	<b>-27 %</b>

**SOLID WASTE MANAGEMENT FUND**

GRAND TOTAL EXPENDITURES

ALL DEPARTMENTS

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Total Expenditures:</b>		\$1,940,243	\$2,083,579	\$4,713,064	\$2,629,485	126 %



**CENTRAL SERVICES FUND**

CALCULATION OF FUND BALANCE

**Morgan County**

Fort Morgan, Colorado

Ledger Account	Description	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>EXPENDITURES</b>						
<b>Total Expenditures</b>		<b>\$5,232,035</b>	<b>\$6,535,857</b>	<b>\$7,908,599</b>	<b>\$1,372,743</b>	<b>21 %</b>
<b>Less: Revenues Other Than Property Taxes:</b>						
<b>REVENUES</b>						
		\$5,726,002	\$5,713,196	\$5,785,100	\$71,904	1 %
<b>Total Revenues</b>		<b>\$5,726,002</b>	<b>\$5,713,196</b>	<b>\$5,785,100</b>	<b>\$71,904</b>	<b>1 %</b>
<b>Fund Balance, Beginning of Year</b>		<b>\$9,078,845</b>	<b>\$9,572,812</b>	<b>\$8,750,151</b>	<b>(\$822,661)</b>	<b>-9 %</b>
<b>Total Available Revenues Other Than Property Tax</b>		<b>\$14,804,847</b>	<b>\$15,286,008</b>	<b>\$14,535,251</b>	<b>(\$750,757)</b>	<b>-5 %</b>
<b>Fund Balance, End of Year</b>		<b>\$9,572,812</b>	<b>\$8,750,151</b>	<b>\$6,626,652</b>	<b>(\$2,123,500)</b>	<b>-24 %</b>

**CENTRAL SERVICES FUND**  
SUMMARY OF REVENUES

**Morgan County**  
Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>REVENUES</b>						
<b>Intergovernmental</b>						
41-00-4318	State Capital Grant	\$0	\$110,000	\$0	(\$110,000)	-100 %
41-00-4319	Other State Grants	\$0	\$0	\$0	\$0	0 %
<b>Total Intergovernmental</b>		\$0	\$110,000	\$0	(\$110,000)	-100 %
<b>Charges for Services</b>						
41-00-4581	Accounting Services	\$591,829	\$600,000	\$600,000	\$0	0 %
41-00-4582	Fleet Equipment Use	\$3,262,702	\$3,500,000	\$3,500,000	\$0	0 %
41-00-4583	Human Resources	\$66,873	\$25,319	\$90,000	\$64,681	255 %
41-00-4584	Equipment Services	\$0	\$0	\$0	\$0	0 %
41-00-4585	Postage Services	\$35,735	\$14,648	\$35,000	\$20,352	139 %
41-00-4586	Legal Services	\$116,019	\$58,293	\$145,000	\$86,707	149 %
41-00-4587	Information Systems Services	\$737,790	\$1,200,000	\$1,200,000	\$0	0 %
41-00-4588	Fuel Services	\$161,882	\$160,000	\$160,000	\$0	0 %
41-00-4589	Sales Maps & Copies	\$20	\$0	\$0	\$0	0 %
41-00-4591	Telephone Services	\$11,804	\$4,650	\$5,000	\$350	8 %
<b>Total Charges for Services</b>		\$4,984,653	\$5,562,910	\$5,735,000	\$172,090	3 %
<b>Miscellaneous Revenue</b>						
41-00-4629	(Gain) Loss on Sale of Assets	\$324,046	(\$15,883)	\$0	\$15,883	-100 %
41-00-4694	Insurance Recovery	\$0	\$0	\$0	\$0	0 %
41-00-4695	GIS Project Revenue	\$315	\$180	\$100	(\$80)	-44 %
41-00-4696	CIS Fees	\$9,160	\$50,000	\$50,000	\$0	0 %
41-00-4699	Other Miscellaneous Revenues	\$1,747	\$5,989	\$0	(\$5,989)	-100 %
<b>Total Miscellaneous Revenue</b>		\$335,267	\$40,286	\$50,100	\$9,814	24 %
<b>Transfers from Other Funds</b>						
41-00-4901	Transfer From General Fund	\$0	\$0	\$0	\$0	0 %
41-00-4911	Transfer from Road and Bridge	\$406,082	\$0	\$0	\$0	0 %
<b>Total Transfers from Other Funds</b>		\$406,082	\$0	\$0	\$0	0 %
<b>Total Revenues:</b>		\$5,726,002	\$5,713,196	\$5,785,100	\$71,904	1 %

**CENTRAL SERVICES FUND**

## SUMMARY OF EXPENSES

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>EXPENDITURES</b>						
Information Systems		\$1,194,464	\$1,335,848	\$1,378,313	\$42,465	3 %
Accounting		\$467,441	\$514,782	\$674,128	\$159,346	31 %
DHS Attorney		\$139,096	\$155,516	\$182,172	\$26,657	17 %
Fleet Equipment Management		\$3,320,238	\$4,376,344	\$5,465,273	\$1,088,929	25 %
Human Resources		\$110,796	\$153,367	\$208,712	\$55,345	36 %
<b>Total Expenditures:</b>		<b>\$5,232,035</b>	<b>\$6,535,857</b>	<b>\$7,908,599</b>	<b>\$1,372,743</b>	<b>21 %</b>

**CENTRAL SERVICES FUND**
**EXPENDITURES**

Department 06 - Information Systems

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 06 - Information Systems</b>						
41-06-5112	Salaries - Department Head	\$126,696	\$152,040	\$156,601	\$4,561	3 %
41-06-5113	Salaries - Permanent	\$218,803	\$268,296	\$254,900	(\$13,396)	-5 %
41-06-5114	Salaries - Part time	\$0	\$0	\$0	\$0	0 %
41-06-5116	On-Call Pay	\$18,076	\$28,500	\$28,500	\$0	0 %
41-06-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
41-06-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
41-06-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
41-06-5122	Accrued PTO Payout	\$8,771	\$14,000	\$4,000	(\$10,000)	-71 %
41-06-5123	*Accrued Sick Leave Payout	\$0	\$0	\$0	\$0	0 %
41-06-5131	Accrued PTO	(\$3,607)	\$2,000	\$2,000	\$0	0 %
41-06-5134	Salaries-Overtime	\$0	\$600	\$600	\$0	0 %
41-06-5142	Workman's Comp	\$400	\$600	\$600	\$0	0 %
41-06-5143	Health & Life Insurance	\$51,657	\$54,900	\$59,000	\$4,100	7 %
41-06-5144	FICA Taxes	\$28,145	\$38,000	\$38,000	\$0	0 %
41-06-5146	Retirement Option	\$0	\$0	\$0	\$0	0 %
41-06-5147	Retirement Contribution	\$13,813	\$36,812	\$36,812	\$0	0 %
41-06-5212	Small Equipment	\$90,767	\$72,500	\$72,600	\$100	0 %
41-06-5214	Other Office Supplies & Mat	\$202	\$800	\$400	(\$400)	-50 %
41-06-5215	Computer Paper	\$738	\$1,200	\$1,200	\$0	0 %
41-06-5228	Computer Supplies	\$154,564	\$95,000	\$94,500	(\$500)	-1 %
41-06-5229	Other Operating Supplies	\$696	\$800	\$750	(\$50)	-6 %
41-06-5311	Telephone	\$9,746	\$10,000	\$10,000	\$0	0 %
41-06-5313	Postage	\$0	\$150	\$200	\$50	33 %
41-06-5322	Books, Brochures, Etc.	\$0	\$100	\$50	(\$50)	-50 %
41-06-5333	Subscriptions	\$0	\$0	\$50	\$50	>100 %
41-06-5338	Internet Services	\$5,311	\$8,000	\$8,000	\$0	0 %
41-06-5356	Data Processing Services	\$391,684	\$520,000	\$540,800	\$20,800	4 %
41-06-5368	Phone System Repair and Maint	\$0	\$5,000	\$5,000	\$0	0 %
41-06-5369	Other Repair & Maintenance	\$0	\$250	\$0	(\$250)	-100 %
41-06-5372	Mileage	\$0	\$100	\$0	(\$100)	-100 %
41-06-5373	Rooms & Lodging	\$0	\$0	\$0	\$0	0 %
41-06-5377	Meals	\$0	\$0	\$0	\$0	0 %
41-06-5378	Other Travel	\$0	\$0	\$0	\$0	0 %
41-06-5381	Training Fees	\$0	\$1,000	\$1,000	\$0	0 %
41-06-5533	Fleet - Mach. & Equip. Rental	\$294	\$200	\$250	\$50	25 %
41-06-5541	Provisions For Depreciation	\$77,707	\$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	\$2,500	\$2,500	>100 %
41-06-5948	Computer Equipment	\$0	\$25,000	\$60,000	\$35,000	140 %
41-06-5999	X-Offset	\$0	\$0	\$0	\$0	0 %
<b>Total Information Systems</b>		\$1,194,464	\$1,335,848	\$1,378,313	\$42,465	3 %

**CENTRAL SERVICES FUND**
**EXPENDITURES**

Department 07 - Accounting

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 07 - Accounting</b>						
41-07-5112	Salaries - Dept Head	\$82,104	\$106,896	\$122,339	\$15,443	14 %
41-07-5113	Salaries - Permanent	\$207,771	\$221,005	\$317,405	\$96,400	44 %
41-07-5114	Salaries - Part time	\$0	\$0	\$0	\$0	0 %
41-07-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
41-07-5118	Salary Reimbursement	\$0	\$0	\$0	\$0	0 %
41-07-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
41-07-5122	Accrued PTO Payout	\$6,201	\$6,000	\$6,000	\$0	0 %
41-07-5123	*Accrued Sick Leave Payout	\$0	\$0	\$0	\$0	0 %
41-07-5131	Accrued PTO	(\$1,242)	\$1,000	\$1,000	\$0	0 %
41-07-5134	Salaries-Overtime	\$11,618	\$5,734	\$10,000	\$4,266	74 %
41-07-5142	Workman's Comp	\$352	\$488	\$500	\$12	2 %
41-07-5143	Health & Life Insurance	\$53,384	\$69,400	\$89,000	\$19,600	28 %
41-07-5144	FICA Taxes	\$23,352	\$25,987	\$33,413	\$7,426	29 %
41-07-5146	Retirement Option	\$0	\$0	\$6,000	\$6,000	>100 %
41-07-5147	Retirement Contribution	\$12,060	\$13,585	\$17,471	\$3,886	29 %
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	\$1,250	\$500	\$1,000	\$500	100 %
41-07-5229	Other Operating Supplies	\$10,289	\$10,199	\$11,000	\$801	8 %
41-07-5313	Postage	\$3,079	\$4,121	\$5,000	\$879	21 %
41-07-5319	Postage Meter	\$42,000	\$36,000	\$40,000	\$4,000	11 %
41-07-5321	Printing, Forms, Etc.	\$0	\$0	\$0	\$0	0 %
41-07-5331	Publication of Legal Notices	\$4,519	\$3,331	\$5,000	\$1,669	50 %
41-07-5333	Subscriptions	\$1,871	\$0	\$0	\$0	0 %
41-07-5335	Membership Fees	\$325	\$1,060	\$1,000	(\$60)	-6 %
41-07-5352	Legal Services	\$2,527	\$1,117	\$1,000	(\$117)	-10 %
41-07-5368	Maintenance Contracts	\$5,419	\$6,359	\$5,000	(\$1,359)	-21 %
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	\$430	\$2,000	\$2,000	\$0	0 %
41-07-5533	Fleet - Mach. & Equip. Rental	\$0	\$0	\$0	\$0	0 %
41-07-5541	Provisions For Depreciation	\$133	\$0	\$0	\$0	0 %
41-07-5947	Office Mach & Equip	\$11,205	\$0	\$0	\$0	0 %
41-07-5999	X-Offset	(\$11,205)	\$0	\$0	\$0	0 %
<b>Total Accounting</b>		\$467,441	\$514,782	\$674,128	\$159,346	31 %

**CENTRAL SERVICES FUND**
**EXPENDITURES**

Department 11 - DHS Attorney

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 11 - DHS Attorney</b>						
41-11-5112	Dept Head - Salaries	\$111,201	\$110,904	\$137,072	\$26,168	24 %
41-11-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
41-11-5119	Salaries - Bonus Pay	\$0	\$0	\$0	\$0	0 %
41-11-5122	Accrued PTO Pay Out	\$853	\$7,000	\$7,000	\$0	0 %
41-11-5123	*Accrued Sick Leave Payout	\$0	\$0	\$0	\$0	0 %
41-11-5131	Accrued PTO	(\$1,171)	\$2,000	\$2,000	\$0	0 %
41-11-5142	Workers Compensation	\$108	\$200	\$200	\$0	0 %
41-11-5143	Health & Life Insurance	\$13,324	\$14,200	\$15,100	\$900	6 %
41-11-5144	FICA Taxes	\$8,497	\$8,500	\$8,500	\$0	0 %
41-11-5146	Retirement Option	\$0	\$6,000	\$6,000	\$0	0 %
41-11-5147	Retirement Contribution	\$4,436	\$4,662	\$4,400	(\$262)	-6 %
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	\$149	\$0	\$0	\$0	0 %
41-11-5311	Telephone	\$0	\$0	\$0	\$0	0 %
41-11-5313	Postage	\$352	\$200	\$200	\$0	0 %
41-11-5333	Books and Subscriptions	\$0	\$0	\$0	\$0	0 %
41-11-5335	Membership Fees	\$340	\$500	\$500	\$0	0 %
41-11-5372	Mileage	\$102	\$250	\$250	\$0	0 %
41-11-5373	Rooms & Lodging	\$570	\$600	\$600	\$0	0 %
41-11-5377	Meals	\$60	\$200	\$100	(\$100)	-50 %
41-11-5378	Other Travel	\$0	\$0	\$0	\$0	0 %
41-11-5381	Training and Tuitions	\$275	\$300	\$250	(\$50)	-17 %
41-11-5533	Fleet Mach & Equip Rental	\$0	\$0	\$0	\$0	0 %
<b>Total DHS Attorney</b>		\$139,096	\$155,516	\$182,172	\$26,657	17 %

**CENTRAL SERVICES FUND**
**EXPENDITURES**

Department 78 - Fleet Equipment Management

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 78 - Fleet Equipment Management</b>						
41-78-5112	Salaries - Department Head	\$72,928	\$63,664	\$75,112	\$11,448	18 %
41-78-5113	Salaries - Permanent	\$223,473	\$235,583	\$371,171	\$135,588	58 %
41-78-5114	Salaries - Temporary	\$0	\$0	\$0	\$0	0 %
41-78-5116	Salaries - On Call	\$0	\$0	\$0	\$0	0 %
41-78-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
41-78-5118	Salary Reimbursement	\$50,227	\$50,227	\$59,608	\$9,381	19 %
41-78-5119	Bonus Pay	\$0	\$0	\$0	\$0	0 %
41-78-5122	Accrued PTO Payout	\$0	\$0	\$3,000	\$3,000	>100 %
41-78-5131	Accrued PTO	(\$3,867)	\$0	\$5,000	\$5,000	>100 %
41-78-5134	Salaries-Overtime	\$1,158	\$600	\$5,000	\$4,400	732 %
41-78-5141	Unemployment Insurance	\$0	\$0	\$8,862	\$8,862	>100 %
41-78-5142	Workman's Compensation	\$6,061	\$9,292	\$9,500	\$208	2 %
41-78-5143	Health & Life Insurance	\$77,682	\$61,400	\$46,000	(\$15,400)	-25 %
41-78-5144	FICA Taxes	\$22,545	\$22,892	\$32,747	\$9,855	43 %
41-78-5146	Retirement Option	\$0	\$0	\$0	\$0	0 %
41-78-5147	Retirement Contribution	\$11,864	\$11,970	\$17,123	\$5,153	43 %
41-78-5212	Small Items of Equipment	\$9,384	\$5,000	\$5,000	\$0	0 %
41-78-5214	Other Office Supplies & Mat	\$0	\$700	\$700	\$0	0 %
41-78-5226	Radio Equipment	\$0	\$0	\$800	\$800	>100 %
41-78-5228	Welding Supplies	\$2,234	\$5,500	\$3,500	(\$2,000)	-36 %
41-78-5229	Other Operating Supplies	\$38,088	\$46,300	\$45,000	(\$1,300)	-3 %
41-78-5231	Gas and diesel	\$848,445	\$928,000	\$1,100,000	\$172,000	19 %
41-78-5232	Car & Light Truck Parts	\$72,495	\$55,000	\$75,000	\$20,000	36 %
41-78-5233	Machinery & Equipment Parts	\$283,110	\$383,000	\$350,000	(\$33,000)	-9 %
41-78-5234	Painting Supplies	\$0	\$250	\$250	\$0	0 %
41-78-5235	Grease, Oil, etc.	\$88,484	\$83,500	\$85,000	\$1,500	2 %
41-78-5239	Tires, Tubes, Etc.	\$72,205	\$85,000	\$85,000	\$0	0 %
41-78-5311	Telephone	\$9,034	\$10,000	\$10,000	\$0	0 %
41-78-5313	Postage & Freight	\$87	\$100	\$100	\$0	0 %
41-78-5337	Advertising	\$0	\$0	\$0	\$0	0 %
41-78-5338	Subscriptions and Dues	\$14,127	\$16,656	\$18,951	\$2,295	14 %
41-78-5341	Electricity	\$14,987	\$15,000	\$17,000	\$2,000	13 %
41-78-5342	Water	\$931	\$1,050	\$1,100	\$50	5 %
41-78-5343	Sewer	\$1,139	\$1,500	\$1,500	\$0	0 %
41-78-5344	Gas	\$7,146	\$10,500	\$11,000	\$500	5 %
41-78-5346	Trash	\$2,404	\$2,000	\$2,500	\$500	25 %
41-78-5351	Employee Physicals	\$0	\$0	\$0	\$0	0 %
41-78-5356	Data Processing Services	\$5,965	\$15,250	\$17,500	\$2,250	15 %
41-78-5361	Repair & Maint/Outside Service	\$131,519	\$250,000	\$150,000	(\$100,000)	-40 %
41-78-5362	Other Equip Repair/Outside Ser	\$12,600	\$32,000	\$20,000	(\$12,000)	-37 %
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 %
41-78-5378	Other Travel	\$0	\$0	\$100	\$100	>100 %

**CENTRAL SERVICES FUND**

## EXPENDITURES

Department 78 - Fleet Equipment Management

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
41-78-5381	Training Fees	\$0	\$1,000	\$5,000	\$4,000	400 %
41-78-5391	Uniform rental	\$3,033	\$2,470	\$3,500	\$1,030	42 %
41-78-5512	Insurance on Vehicles	\$54,033	\$55,690	\$60,000	\$4,310	8 %
41-78-5515	Self-Insurance/Deductible	\$16,378	\$2,400	\$4,500	\$2,100	87 %
41-78-5533	Fleet - Mach. & Equip. Rental	\$31,910	\$29,000	\$32,000	\$3,000	10 %
41-78-5541	Provision for Depreciation	\$1,137,354	\$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	\$1,076	\$1,500	\$2,500	\$1,000	67 %
41-78-5923	Buildings	\$0	\$0	\$0	\$0	0 %
41-78-5941	General Purpose Mach & Equip	\$1,980,346	\$1,882,350	\$2,724,300	\$841,950	45 %
41-78-5999	X-Offset	(\$1,980,346)	\$0	\$0	\$0	0 %
<b>Total Fleet Equipment Management</b>		<b>\$3,320,238</b>	<b>\$4,376,344</b>	<b>\$5,465,273</b>	<b>\$1,088,929</b>	<b>25 %</b>

**CENTRAL SERVICES FUND**
**EXPENDITURES**

Department 79 - Human Resources

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Department 79 - Human Resources</b>						
41-79-5112	Salaries-Department Head	\$17,324	\$56,268	\$115,912	\$59,644	106 %
41-79-5113	Salaries - Permanent	\$3,994	\$0	\$0	\$0	0 %
41-79-5114	Salaries - Part-time	\$0	\$0	\$0	\$0	0 %
41-79-5117	Salary Adjustments	\$0	\$0	\$0	\$0	0 %
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	\$0	\$0	\$1,000	\$1,000	>100 %
41-79-5134	Salaries-Overtime	\$43	\$0	\$0	\$0	0 %
41-79-5141	Unemployment	\$0	\$0	\$0	\$0	0 %
41-79-5142	Workman's Comp	\$92	\$72	\$500	\$428	586 %
41-79-5143	Health & Life Insurance	\$5,521	\$15,200	\$22,000	\$6,800	45 %
41-79-5144	FICA Taxes	\$1,574	\$4,304	\$8,750	\$4,446	103 %
41-79-5146	Retirement Option	\$0	\$0	\$0	\$0	0 %
41-79-5147	Retirement Contribution	\$804	\$2,250	\$4,500	\$2,250	100 %
41-79-5212	Small Items of Equipment	\$0	\$0	\$150	\$150	>100 %
41-79-5214	Other Office Supplies & Mat	\$4,590	\$204	\$2,000	\$1,796	877 %
41-79-5229	Other Operating Supplies	\$0	\$0	\$300	\$300	>100 %
41-79-5311	Telephone	\$1,221	\$60	\$1,100	\$1,040	1,718 %
41-79-5313	Postage	\$148	\$68	\$250	\$182	263 %
41-79-5321	Printing, Forms, Etc	\$65	\$349	\$150	(\$199)	-57 %
41-79-5335	Membership Fees	\$0	\$0	\$750	\$750	>100 %
41-79-5337	Advertising	\$0	\$0	\$0	\$0	0 %
41-79-5338	Subscriptions	\$0	\$203	\$100	(\$103)	-51 %
41-79-5351	Employee Physicals	\$1,328	\$248	\$5,000	\$4,752	1,908 %
41-79-5352	Legal Services	\$24,850	\$10,000	\$20,000	\$10,000	100 %
41-79-5353	Pre Employment Tests	\$3,862	\$1,052	\$750	(\$302)	-29 %
41-79-5355	Consultants Services	\$7,269	\$60,000	\$10,000	(\$50,000)	-83 %
41-79-5368	Maintenance Contracts	\$1,261	\$795	\$10,000	\$9,205	1,156 %
41-79-5372	Mileage	\$0	\$0	\$0	\$0	0 %
41-79-5377	Meals	\$0	\$0	\$0	\$0	0 %
41-79-5381	Training Fees	\$34,618	\$0	\$2,000	\$2,000	>100 %
41-79-5382	Tuition Reimbursement	\$2,233	\$0	\$0	\$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 Wellness/Appreciation	\$0	\$2,294	\$3,500	\$1,206	53 %
41-79-5947	Office Mach and Equip	\$0	\$0	\$0	\$0	0 %
41-79-5999	X Offset	\$0	\$0	\$0	\$0	0 %
<b>Total Human Resources</b>		\$110,796	\$153,367	\$208,712	\$55,345	36 %

**CENTRAL SERVICES FUND**

GRAND TOTAL EXPENDITURES

ALL DEPARTMENTS

**Morgan County**

Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2024 Actual	2025 Projected	2026 Approved	Inc/Decr	%
<b>Total Expenditures:</b>		\$5,232,035	\$6,535,857	\$7,908,599	\$1,372,743	21 %

## **Schedule of Lease Purchase Agreement**

**Morgan County**  
Fort Morgan, Colorado

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Morgan County has no outstanding debt