

**JAIL CAPITAL IMPROVEMENT**  
CALCULATION OF FUND BALANCE

**Morgan County**  
Fort Morgan, Colorado

| <b>Ledger Account</b>                                   | <b>Description</b>            | 2022<br>Actual | 2023<br>Projected | 2024<br>Approved | Inc/Decr    | %      |
|---|-------------------------------|----------------|-------------------|------------------|-------------|--------|
| <b>EXPENDITURES</b>                                     |                               |                |                   |                  |             |        |
| 26-00-5229  | Building Supplies             | \$0            | \$0               | \$0              | \$0         | 0 %    |
| 26-00-5355  | Architect, Engineer, Lanscape | \$0            | \$0               | \$0              | \$0         | 0 %    |
| 26-00-5912  | Land Improvement              | \$0            | \$0               | \$0              | \$0         | 0 %    |
| 26-00-5929  | Other Buildings               | \$0            | \$0               | \$800,000        | \$800,000   | >100 % |
| 26-00-5949  | Other Machinery & Equipment   | \$0            | \$0               | \$200,000        | \$200,000   | >100 % |
| <b>Total Expenditures:</b>                              |                               | \$0            | \$0               | \$1,000,000      | \$1,000,000 | >100 % |
| <br>  |                               |                |                   |                  |             |        |
| <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                 | \$13,984       | \$15,000          | \$15,000         | \$0         | 0 %    |
| 26-00-4901  | Transfer from General Fund    | \$120,000      | \$120,000         | \$120,000        | \$0         | 0 %    |
| <b>Total Revenues:</b>                                  |                               | \$133,984      | \$135,000         | \$135,000        | \$0         | 0 %    |
| <br>  |                               |                |                   |                  |             |        |
| <b>Fund Balance, Beginning of Year</b>                  |                               | \$1,304,985    | \$1,438,969       | \$1,573,969      | \$135,000   | 9 %    |
| <b>Total Available Revenues Other Than Property Tax</b> |                               | \$1,438,969    | \$1,573,969       | \$1,708,969      | \$135,000   | 9 %    |
| <br>  |                               |                |                   |                  |             |        |
| <b>Fund Balance, End of Year</b>                        |                               | \$1,438,969    | \$1,573,969       | \$708,969        | (\$865,000) | -55 %  |



**AMBULANCE SERVICE FUND**  
 CALCULATION OF FUND BALANCE

**Morgan County**  
 Fort Morgan, Colorado

| <b>Ledger Account</b>                            | <b>Description</b>                                      | 2022<br>Actual | 2023<br>Projected | 2024<br>Approved | Inc/Decr    | %     |
|--|---|----------------|-------------------|------------------|-------------|-------|
| <b>EXPENDITURES</b>                              |   |                |                   |                  |             |       |
|  | <b>Total Expenditures</b>                               | \$1,836,228    | \$2,044,051       | \$2,545,476      | \$501,425   | 25 %  |
| <br>   |   |                |                   |                  |             |       |
| <b>Less: Revenues Other Than Property Taxes:</b> |   |                |                   |                  |             |       |
| <b>REVENUES</b>                                  |   |                |                   |                  |             |       |
|  |   | \$1,521,041    | \$2,055,000       | \$2,082,000      | \$27,000    | 1 %   |
|  | <b>Total Revenues</b>                                   | \$1,521,041    | \$2,055,000       | \$2,082,000      | \$27,000    | 1 %   |
|  | <b>Fund Balance, Beginning of Year</b>                  | \$2,341,710    | \$2,026,523       | \$2,037,472      | \$10,949    | 1 %   |
|  | <b>Total Available Revenues Other Than Property Tax</b> | \$3,862,751    | \$4,081,523       | \$4,119,472      | \$37,949    | 1 %   |
|  | <b>Fund Balance, End of Year</b>                        | \$2,026,523    | \$2,037,472       | \$1,573,996      | (\$463,476) | -23 % |

**AMBULANCE SERVICE FUND**  
SUMMARY OF REVENUES

**Morgan County**  
Fort Morgan, Colorado

| <b>Ledger Account</b>                       | <b>Description</b>             | 2022<br>Actual | 2023<br>Projected | 2024<br>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> |                                | \$0            | \$0               | \$0              | \$0      | 0 %    |
| <b>Intergovernmental</b>                    |                                |                |                   |                  |          |        |
| 42-00-4318                                  | State Capital Grant            | \$0            | \$0               | \$0              | \$0      | 0 %    |
| 42-00-4319                                  | State Medicaid Supplement      | \$108,467      | \$150,000         | \$150,000        | \$0      | 0 %    |
| 42-00-4323                                  | State EMS Grant                | \$18,361       | \$0               | \$25,000         | \$25,000 | >100 % |
| 42-00-4325                                  | RETAC Grant                    | \$0            | \$5,000           | \$5,000          | \$0      | 0 %    |
| 42-00-4326                                  | RETAC Training Grant           | \$3,752        | \$2,000           | \$2,000          | \$0      | 0 %    |
| <b>Total Intergovernmental</b>              |                                | \$130,580      | \$157,000         | \$182,000        | \$25,000 | 16 %   |
| <b>Charges for Services</b>                 |                                |                |                   |                  |          |        |
| 42-00-4561                                  | Ambulance Fees - County billed | \$12,785       | \$5,000           | \$5,000          | \$0      | 0 %    |
| 42-00-4562                                  | Ambulance Fees-Enable          | \$3,647,445    | \$5,000,000       | \$5,000,000      | \$0      | 0 %    |
| 42-00-4563                                  | Disallowed-Enable              | (\$1,970,706)  | (\$3,000,000)     | (\$3,000,000)    | \$0      | 0 %    |
| 42-00-4564                                  | Amb Service - Writeoff         | (\$370,231)    | (\$400,000)       | (\$400,000)      | \$0      | 0 %    |
| 42-00-4565                                  | Collection Agency Revenues     | \$46,101       | \$50,000          | \$50,000         | \$0      | 0 %    |
| 42-00-4566                                  | Amb Collections-State          | \$0            | \$0               | \$0              | \$0      | 0 %    |
| 42-00-4567                                  | Amb Contract Disallowed        | \$0            | \$0               | \$0              | \$0      | 0 %    |
| 42-00-4568                                  | Adjustment Allowance           | \$0            | \$0               | \$0              | \$0      | 0 %    |
| <b>Total Charges for Services</b>           |                                | \$1,365,394    | \$1,655,000       | \$1,655,000      | \$0      | 0 %    |
| <b>Miscellaneous Revenue</b>                |                                |                |                   |                  |          |        |
| 42-00-4329                                  | Contributed Capital            | \$0            | \$0               | \$0              | \$0      | 0 %    |
| 42-00-4601                                  | Interest Earned                | \$8,862        | \$20,000          | \$20,000         | \$0      | 0 %    |
| 42-00-4604                                  | Williams Foundation Grant      | \$0            | \$0               | \$0              | \$0      | 0 %    |
| 42-00-4605                                  | Contributions/Donations        | \$0            | \$2,000           | \$2,000          | \$0      | 0 %    |
| 42-00-4606                                  | Subscription Sales             | \$14,636       | \$20,000          | \$20,000         | \$0      | 0 %    |
| 42-00-4607                                  | CPR Fees                       | \$0            | \$0               | \$2,000          | \$2,000  | >100 % |
| 42-00-4611                                  | Rent - Buildings               | \$0            | \$0               | \$0              | \$0      | 0 %    |
| 42-00-4627                                  | (Gain)Loss on Sale of Assets   | \$0            | \$0               | \$0              | \$0      | 0 %    |
| 42-00-4672                                  | Reserve for Capital Improve    | \$0            | \$0               | \$0              | \$0      | 0 %    |
| 42-00-4699                                  | Other Miscellaneous Revenues   | \$1,569        | \$1,000           | \$1,000          | \$0      | 0 %    |
| <b>Total Miscellaneous Revenue</b>          |                                | \$25,067       | \$43,000          | \$45,000         | \$2,000  | 5 %    |
| <b>Transfers from Other Funds</b>           |                                |                |                   |                  |          |        |
| 42-00-4901                                  | Transfer From General Fund     | \$0            | \$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>     |                                | \$0            | \$200,000         | \$200,000        | \$0      | 0 %    |
| <b>Total Revenues:</b>                      |                                | \$1,521,041    | \$2,055,000       | \$2,082,000      | \$27,000 | 1 %    |

# AMBULANCE SERVICE FUND

## EXPENDITURES

Department 00 - Administration

Morgan County

Fort Morgan, Colorado

| Ledger Account                        | Description                     | 2022<br>Actual | 2023<br>Projected | 2024<br>Approved | Inc/Decr   | %       |
|---------------------------------------|---------------------------------|----------------|-------------------|------------------|------------|---------|
| <b>Department 00 - Administration</b> |                                 |                |                   |                  |            |         |
| 42-00-5112                            | Salaries--Department Head       | \$74,776       | \$80,646          | \$80,646         | \$0        | 0 %     |
| 42-00-5113                            | Salaries - Permanent            | \$471,046      | \$500,000         | \$723,136        | \$223,136  | 45 %    |
| 42-00-5114                            | Salaries - Part Time            | \$88,814       | \$100,000         | \$100,000        | \$0        | 0 %     |
| 42-00-5116                            | Salary - On Call                | \$0            | \$0               | \$0              | \$0        | 0 %     |
| 42-00-5117                            | Salary Adjustments              | \$0            | \$0               | \$111,000        | \$111,000  | >100 %  |
| 42-00-5118                            | Salaries Reimbursement          | \$0            | \$0               | \$0              | \$0        | 0 %     |
| 42-00-5119                            | Bonus Pay                       | \$0            | \$0               | \$0              | \$0        | 0 %     |
| 42-00-5122                            | Accrued PTO Pay Out             | \$6,690        | \$6,000           | \$6,000          | \$0        | 0 %     |
| 42-00-5131                            | Accrued PTO                     | \$26,755       | \$5,000           | \$5,000          | \$0        | 0 %     |
| 42-00-5132                            | Accrued Sick Leave              | \$0            | \$0               | \$0              | \$0        | 0 %     |
| 42-00-5134                            | Salaries - Overtime             | \$385,775      | \$500,000         | \$413,288        | (\$86,712) | -17 %   |
| 42-00-5141                            | Unemployment Insurance          | \$0            | \$0               | \$0              | \$0        | 0 %     |
| 42-00-5142                            | Workman's Compensation          | \$25,253       | \$30,000          | \$30,000         | \$0        | 0 %     |
| 42-00-5143                            | Health Insurance                | \$154,907      | \$220,000         | \$272,000        | \$52,000   | 24 %    |
| 42-00-5144                            | Fica/Federal Withholdings       | \$77,349       | \$92,000          | \$100,756        | \$8,756    | 10 %    |
| 42-00-5145                            | Life Insurance                  | \$0            | \$0               | \$0              | \$0        | 0 %     |
| 42-00-5147                            | Retirement Contribution         | \$35,187       | \$47,000          | \$47,000         | \$0        | 0 %     |
| 42-00-5212                            | Small Items Of Equipment        | \$1,612        | \$5,500           | \$6,000          | \$500      | 9 %     |
| 42-00-5214                            | Other Office Supps & Materials  | \$280          | \$500             | \$1,000          | \$500      | 100 %   |
| 42-00-5221                            | Medical Supplies                | \$47,437       | \$50,000          | \$65,000         | \$15,000   | 30 %    |
| 42-00-5223                            | CPR Cards                       | \$0            | \$0               | \$1,000          | \$1,000    | >100 %  |
| 42-00-5224                            | Cadet Supplies                  | \$46           | \$500             | \$1,000          | \$500      | 100 %   |
| 42-00-5225                            | Clothing And Uniforms           | \$3,056        | \$3,500           | \$4,500          | \$1,000    | 29 %    |
| 42-00-5226                            | Radio Equipment                 | \$754          | \$50              | \$2,500          | \$2,450    | 4,804 % |
| 42-00-5227                            | Promotional Supplies            | \$100          | \$250             | \$650            | \$400      | 159 %   |
| 42-00-5229                            | Other Operating Supplies        | \$4,015        | \$2,000           | \$2,500          | \$500      | 25 %    |
| 42-00-5311                            | Telephone                       | \$1,631        | \$4,000           | \$7,000          | \$3,000    | 75 %    |
| 42-00-5313                            | Postage                         | \$472          | \$200             | \$300            | \$100      | 50 %    |
| 42-00-5321                            | Printing, Forms, Etc.           | \$264          | \$0               | \$200            | \$200      | >100 %  |
| 42-00-5338                            | Other Publicity, Subscrip, Dues | \$299          | \$2,000           | \$12,000         | \$10,000   | 500 %   |
| 42-00-5341                            | Electric                        | \$6,182        | \$4,000           | \$5,000          | \$1,000    | 25 %    |
| 42-00-5342                            | Water                           | \$1,843        | \$1,500           | \$2,500          | \$1,000    | 67 %    |
| 42-00-5343                            | Sewer                           | \$1,969        | \$1,600           | \$2,500          | \$900      | 56 %    |
| 42-00-5344                            | Gas                             | \$4,766        | \$4,500           | \$5,500          | \$1,000    | 22 %    |
| 42-00-5346                            | Trash                           | \$631          | \$600             | \$650            | \$50       | 8 %     |
| 42-00-5351                            | Employee Testing                | \$401          | \$320             | \$550            | \$230      | 72 %    |
| 42-00-5352                            | Legal Services                  | \$5,117        | \$1,500           | \$2,000          | \$500      | 33 %    |
| 42-00-5353                            | Janitorial Services             | \$0            | \$0               | \$0              | \$0        | 0 %     |
| 42-00-5356                            | Accounting Services             | \$24,868       | \$30,000          | \$35,000         | \$5,000    | 17 %    |
| 42-00-5357                            | Billing Service Fees            | \$80,324       | \$72,000          | \$95,000         | \$23,000   | 32 %    |
| 42-00-5358                            | Medical Advisory Services       | \$888          | \$150             | \$1,800          | \$1,650    | 1,093 % |
| 42-00-5359                            | Central Square Fees             | \$0            | \$0               | \$3,500          | \$3,500    | >100 %  |
| 42-00-5361                            | HR Services                     | \$4,861        | \$4,500           | \$5,000          | \$500      | 11 %    |
| 42-00-5362                            | Medical Equip. & Repair         | \$0            | \$5,500           | \$10,000         | \$4,500    | 82 %    |

# AMBULANCE SERVICE FUND

## EXPENDITURES

Department 00 - Administration

**Morgan County**

**Fort Morgan, Colorado**

| Ledger Account              | Description                   | 2022               | 2023               | 2024               | Inc/Decr         | %           |
|-----------------------------|-------------------------------|--------------------|--------------------|--------------------|------------------|-------------|
|                             |                               | Actual             | Projected          | Approved           |                  |             |
| 42-00-5364                  | Building Maint and Repairs    | \$4,577            | \$21,000           | \$18,000           | (\$3,000)        | -14 %       |
| 42-00-5365                  | Radio Repair & Maintenance    | \$0                | \$0                | \$0                | \$0              | 0 %         |
| 42-00-5368                  | Maintenance Contract          | \$2,535            | \$500              | \$3,500            | \$3,000          | 599 %       |
| 42-00-5369                  | Misc. Repair & Maint.         | \$940              | \$3,000            | \$4,000            | \$1,000          | 33 %        |
| 42-00-5373                  | Rooms And Lodging             | \$0                | \$0                | \$1,500            | \$1,500          | >100 %      |
| 42-00-5377                  | Meals                         | \$0                | \$0                | \$500              | \$500            | >100 %      |
| 42-00-5378                  | Other Travel                  | \$150              | \$0                | \$1,000            | \$1,000          | >100 %      |
| 42-00-5381                  | Tuitions/Emt Training         | \$2,186            | \$1,500            | \$15,000           | \$13,500         | 899 %       |
| 42-00-5512                  | Insurance-Bldg and Equip      | \$21,443           | \$23,277           | \$31,000           | \$7,723          | 33 %        |
| 42-00-5513                  | Prof Liability Insurance      | \$0                | \$0                | \$0                | \$0              | 0 %         |
| 42-00-5515                  | Insurance Deductible          | \$922              | \$1,000            | \$1,000            | \$0              | 0 %         |
| 42-00-5533                  | Fleet - Mach. & Equip. Rental | \$152,993          | \$130,000          | \$175,000          | \$45,000         | 35 %        |
| 42-00-5534                  | Info Systems Services         | \$150              | \$15,000           | \$10,000           | (\$5,000)        | -33 %       |
| 42-00-5541                  | Provision for Depreciation    | \$92,236           | \$0                | \$0                | \$0              | 0 %         |
| 42-00-5751                  | Transfer to General Fund      | \$0                | \$0                | \$0                | \$0              | 0 %         |
| 42-00-5863                  | Reserve for Capital Projects  | \$0                | \$50,000           | \$50,000           | \$0              | 0 %         |
| 42-00-5864                  | Award Banquet Expenses        | \$1,707            | \$1,000            | \$1,500            | \$500            | 50 %        |
| 42-00-5865                  | Symposium                     | \$3,924            | \$4,000            | \$5,000            | \$1,000          | 25 %        |
| 42-00-5866                  | Donations                     | \$0                | \$5,000            | \$0                | (\$5,000)        | -100 %      |
| 42-00-5867                  | RETAC Grant                   | \$4,542            | \$3,458            | \$5,000            | \$1,542          | 45 %        |
| 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               | \$9,556            | \$10,000           | \$12,000           | \$2,000          | 20 %        |
| 42-00-5911                  | Land                          | \$0                | \$0                | \$0                | \$0              | 0 %         |
| 42-00-5929                  | Buildings                     | \$0                | \$0                | \$0                | \$0              | 0 %         |
| 42-00-5944                  | Capital Equip Grant           | \$15,652           | \$0                | \$50,000           | \$50,000         | >100 %      |
| 42-00-5945                  | Communication Equipment       | \$0                | \$0                | \$0                | \$0              | 0 %         |
| 42-00-5946                  | Medical Equipment             | \$0                | \$0                | \$0                | \$0              | 0 %         |
| 42-00-5947                  | Office Machinery & Equipment  | \$0                | \$0                | \$0                | \$0              | 0 %         |
| 42-00-5999                  | X-Offset                      | (\$15,652)         | \$0                | \$0                | \$0              | 0 %         |
| <b>Total Administration</b> |                               | <b>\$1,836,228</b> | <b>\$2,044,051</b> | <b>\$2,545,476</b> | <b>\$501,425</b> | <b>25 %</b> |

**SOLID WASTE MANAGEMENT FUND**

CALCULATION OF FUND BALANCE

**Morgan County**

**Fort Morgan, Colorado**

| <b>Ledger Account</b>                            | <b>Description</b>                                      | 2022<br>Actual | 2023<br>Projected | 2024<br>Approved | Inc/Decr    | %     |
|--|---|----------------|-------------------|------------------|-------------|-------|
| <b>EXPENDITURES</b>                              |   |                |                   |                  |             |       |
|  | <b>Total Expenditures</b>                               | \$977,597      | \$2,088,313       | \$1,723,362      | (\$364,951) | -17 % |
| <br>   |   |                |                   |                  |             |       |
| <b>Less: Revenues Other Than Property Taxes:</b> |   |                |                   |                  |             |       |
| <b>REVENUES</b>                                  |   |                |                   |                  |             |       |
|  |   | \$1,364,312    | \$1,542,378       | \$1,561,600      | \$19,222    | 1 %   |
|  | <b>Total Revenues</b>                                   | \$1,364,312    | \$1,542,378       | \$1,561,600      | \$19,222    | 1 %   |
|  | <b>Fund Balance, Beginning of Year</b>                  | \$6,770,672    | \$7,157,388       | \$6,611,453      | (\$545,935) | -8 %  |
|  | <b>Total Available Revenues Other Than Property Tax</b> | \$8,134,984    | \$8,699,766       | \$8,173,053      | (\$526,713) | -6 %  |
|  | <b>Fund Balance, End of Year</b>                        | \$7,157,388    | \$6,611,453       | \$6,449,691      | (\$161,762) | -2 %  |

**SOLID WASTE MANAGEMENT FUND**  
SUMMARY OF REVENUES

**Morgan County**  
Fort Morgan, Colorado

| <b>Ledger Account</b>                   | <b>Description</b>             | 2022<br>Actual | 2023<br>Projected | 2024<br>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                  | \$191,925      | \$195,000         | \$190,000        | (\$5,000) | -3 %   |
| 44-00-4563                              | Contractor Rate                | \$1,041,076    | \$1,144,600       | \$1,160,000      | \$15,400  | 1 %    |
| 44-00-4564                              | Special Rates (add on)         | \$21,492       | \$24,000          | \$27,600         | \$3,600   | 15 %   |
| 44-00-4565                              | Item Rates                     | \$15,737       | \$18,000          | \$18,000         | \$0       | 0 %    |
| 44-00-4566                              | Recycled Revenues              | \$15,109       | \$9,000           | \$10,000         | \$1,000   | 11 %   |
| 44-00-4577                              | Write-Offs                     | (\$11)         | \$0               | \$0              | \$0       | 0 %    |
| 44-00-4579                              | Cash - Short/Long              | (\$60)         | \$0               | \$0              | \$0       | -6 %   |
| <b>Total Charges for Services</b>       |                                | \$1,285,268    | \$1,390,600       | \$1,405,600      | \$15,000  | 1 %    |
| <b>Miscellaneous Revenue</b>            |                                |                |                   |                  |           |        |
| 44-00-4601                              | Interest on Investments        | \$74,243       | \$150,000         | \$156,000        | \$6,000   | 4 %    |
| 44-00-4625                              | (Gain)loss on sale of Assets   | \$0            | \$1,778           | \$0              | (\$1,778) | -100 % |
| 44-00-4672                              | Reserve for Capital Projects   | \$0            | \$0               | \$0              | \$0       | 0 %    |
| 44-00-4673                              | Reserve for Capital Equipment  | \$0            | \$0               | \$0              | \$0       | 0 %    |
| 44-00-4688                              | Freeday Revenue                | \$0            | \$0               | \$0              | \$0       | 0 %    |
| 44-00-4697                              | Rebates                        | \$4,766        | \$0               | \$0              | \$0       | 0 %    |
| 44-00-4699                              | Other Miscellaneous Revenues   | \$35           | \$0               | \$0              | \$0       | 0 %    |
| <b>Total Miscellaneous Revenue</b>      |                                | \$79,044       | \$151,778         | \$156,000        | \$4,222   | 3 %    |
| <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>                  |                                | \$1,364,312    | \$1,542,378       | \$1,561,600      | \$19,222  | 1 %    |



**SOLID WASTE MANAGEMENT FUND**

SUMMARY OF EXPENSES

**Morgan County**

Fort Morgan, Colorado

| <b>Ledger Account</b> | <b>Description</b>            | 2022<br>Actual   | 2023<br>Projected  | 2024<br>Approved   | Inc/Decr           | %            |
|-----------------------|-------------------------------|------------------|--------------------|--------------------|--------------------|--------------|
| <b>EXPENDITURES</b>   |                               |                  |                    |                    |                    |              |
|                       | Landfill Site Mgt             | \$526,320        | \$1,295,822        | \$628,133          | (\$667,689)        | -52 %        |
|                       | Waste Disposal Administration | \$451,276        | \$792,491          | \$1,095,229        | \$302,738          | 38 %         |
|                       | <b>Total Expenditures:</b>    | <b>\$977,597</b> | <b>\$2,088,313</b> | <b>\$1,723,362</b> | <b>(\$364,951)</b> | <b>-17 %</b> |

**SOLID WASTE MANAGEMENT FUND**

EXPENDITURES

Department 66 - Landfill Site Mgt

**Morgan County**

Fort Morgan, Colorado

| <b>Ledger Account</b>                    | <b>Description</b>             | 2022<br>Actual   | 2023<br>Projected  | 2024<br>Approved | Inc/Decr           | %            |
|--|--------------------------------|------------------|--------------------|------------------|--------------------|--------------|
| <b>Department 66 - Landfill Site Mgt</b> |                                |                  |                    |                  |                    |              |
| 44-66-5113                               | Salaries - Permanent           | \$112,408        | \$135,876          | \$135,876        | \$0                | 0 %          |
| 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                    | \$2,192          | \$0                | \$2,000          | \$2,000            | >100 %       |
| 44-66-5132                               | Accrued Sick Leave             | \$0              | \$0                | \$0              | \$0                | 0 %          |
| 44-66-5134                               | Salaries-Overtime              | \$3,689          | \$8,000            | \$10,000         | \$2,000            | 25 %         |
| 44-66-5142                               | Workman's Compensation         | \$12,490         | \$12,000           | \$12,000         | \$0                | 0 %          |
| 44-66-5143                               | Health Insurance               | \$28,160         | \$35,896           | \$39,500         | \$3,604            | 10 %         |
| 44-66-5144                               | FICA Taxes                     | \$8,827          | \$10,850           | \$11,200         | \$350              | 3 %          |
| 44-66-5147                               | Retirement Contribution        | \$4,564          | \$5,700            | \$5,857          | \$157              | 3 %          |
| 44-66-5212                               | Small Items Of Equipment       | \$3,368          | \$5,000            | \$5,000          | \$0                | 0 %          |
| 44-66-5214                               | Other Office Supplies & Mat    | \$0              | \$0                | \$0              | \$0                | 0 %          |
| 44-66-5227                               | Equipment Parts                | \$10,702         | \$5,000            | \$5,000          | \$0                | 0 %          |
| 44-66-5229                               | Other Operating Supplies       | \$44,810         | \$70,000           | \$70,000         | \$0                | 0 %          |
| 44-66-5355                               | Architect, Engineer, Landscape | \$59,167         | \$75,000           | \$75,000         | \$0                | 0 %          |
| 44-66-5358                               | Other Professional Services    | \$5,037          | \$0                | \$5,000          | \$5,000            | >100 %       |
| 44-66-5361                               | Equipment Repair and Maint     | \$21,195         | \$25,000           | \$50,000         | \$25,000           | 100 %        |
| 44-66-5365                               | Recycling Disposal             | \$25,447         | \$16,000           | \$20,000         | \$4,000            | 25 %         |
| 44-66-5391                               | Uniform Rental                 | \$1,583          | \$1,500            | \$1,700          | \$200              | 13 %         |
| 44-66-5533                               | Fleet - Mach. & Equip. Rental  | \$150,020        | \$150,000          | \$178,500        | \$28,500           | 19 %         |
| 44-66-5534                               | Other Equip Rental             | \$895            | \$1,000            | \$1,500          | \$500              | 50 %         |
| 44-66-5541                               | Depreciation Infrastructure    | \$31,765         | \$0                | \$0              | \$0                | 0 %          |
| 44-66-5936                               | Cell Construction              | \$263,969        | \$739,000          | \$0              | (\$739,000)        | -100 %       |
| 44-66-5999                               | X-Offset                       | (\$263,969)      | \$0                | \$0              | \$0                | 0 %          |
| <b>Total Landfill Site Mgt</b>           |                                | <b>\$526,320</b> | <b>\$1,295,822</b> | <b>\$628,133</b> | <b>(\$667,689)</b> | <b>-52 %</b> |

# SOLID WASTE MANAGEMENT FUND

## EXPENDITURES

Department 67 - Waste Disposal Administration

**Morgan County**

**Fort Morgan, Colorado**

| Ledger Account                                       | Description                   | 2022<br>Actual | 2023<br>Projected | 2024<br>Approved | Inc/Decr  | %      |
|--|-------------------------------|----------------|-------------------|------------------|-----------|--------|
| <b>Department 67 - Waste Disposal Administration</b> |                               |                |                   |                  |           |        |
| 44-67-5112   | Salaries - Department Head    | \$74,276       | \$79,872          | \$79,872         | \$0       | 0 %    |
| 44-67-5113   | Salaries - Permanent          | \$97,912       | \$95,412          | \$95,412         | \$0       | 0 %    |
| 44-67-5114   | Salaries - Part Time          | \$0            | \$0               | \$0              | \$0       | 0 %    |
| 44-67-5117   | Salary Adjustments            | \$0            | \$0               | \$17,435         | \$17,435  | >100 % |
| 44-67-5118   | Salary Reimbursement          | \$0            | \$0               | \$0              | \$0       | 0 %    |
| 44-67-5119   | Salaries Bonus Pay            | \$0            | \$0               | \$0              | \$0       | 0 %    |
| 44-67-5122   | Accrued PTO Payout            | \$2,888        | \$5,500           | \$5,700          | \$200     | 4 %    |
| 44-67-5131   | Accrued PTO                   | \$7,571        | \$1,600           | \$2,500          | \$900     | 56 %   |
| 44-67-5132   | Accrued Sick Leave            | \$0            | \$0               | \$0              | \$0       | 0 %    |
| 44-67-5134   | Salaries-Overtime             | \$2,485        | \$3,000           | \$5,000          | \$2,000   | 67 %   |
| 44-67-5141   | Unemployment Insurance        | \$0            | \$0               | \$0              | \$0       | 0 %    |
| 44-67-5142   | Workman's Compensation        | \$5,878        | \$11,400          | \$15,200         | \$3,800   | 33 %   |
| 44-67-5143   | Health Insurance              | \$35,941       | \$36,000          | \$46,000         | \$10,000  | 28 %   |
| 44-67-5144   | FICA Taxes                    | \$13,481       | \$14,000          | \$14,000         | \$0       | 0 %    |
| 44-67-5147   | Retirement Contribution       | \$6,883        | \$7,360           | \$7,360          | \$0       | 0 %    |
| 44-67-5212   | Small Equipment               | \$4,335        | \$1,000           | \$1,000          | \$0       | 0 %    |
| 44-67-5214   | Other Office Supplies & Mat   | \$0            | \$0               | \$0              | \$0       | 0 %    |
| 44-67-5227   | Safety Supplies               | \$391          | \$1,000           | \$1,000          | \$0       | 0 %    |
| 44-67-5228   | Computer Supplies             | \$0            | \$0               | \$0              | \$0       | 0 %    |
| 44-67-5229   | Other Operating Supplies      | \$1,523        | \$2,000           | \$2,000          | \$0       | 0 %    |
| 44-67-5311   | Telephone                     | \$1,889        | \$1,800           | \$1,800          | \$0       | 0 %    |
| 44-67-5313   | Postage                       | \$212          | \$180             | \$200            | \$20      | 11 %   |
| 44-67-5321   | Printing Forms, etc.          | \$0            | \$0               | \$0              | \$0       | 0 %    |
| 44-67-5341   | Electric                      | \$32,283       | \$35,800          | \$38,000         | \$2,200   | 6 %    |
| 44-67-5342   | Water                         | \$771          | \$1,000           | \$1,000          | \$0       | 0 %    |
| 44-67-5344   | Gas                           | \$2,049        | \$3,000           | \$3,500          | \$500     | 17 %   |
| 44-67-5351   | Employment Physicals          | \$131          | \$300             | \$500            | \$200     | 66 %   |
| 44-67-5352   | Legal Services                | \$293          | \$200             | \$1,000          | \$800     | 398 %  |
| 44-67-5356   | Accounting Fees               | \$16,749       | \$16,000          | \$18,000         | \$2,000   | 12 %   |
| 44-67-5357   | Lab Tests                     | \$2,885        | \$3,940           | \$4,000          | \$60      | 2 %    |
| 44-67-5358   | Other Professional Services   | \$621          | \$3,500           | \$3,500          | \$0       | 0 %    |
| 44-67-5361   | HR Services                   | \$3,143        | \$2,970           | \$3,700          | \$730     | 25 %   |
| 44-67-5369   | Other Repair & Maint Services | \$2,732        | \$5,000           | \$2,500          | (\$2,500) | -50 %  |
| 44-67-5372   | Mileage                       | \$0            | \$0               | \$0              | \$0       | 0 %    |
| 44-67-5373   | Rooms & Lodging               | \$236          | \$650             | \$750            | \$100     | 15 %   |
| 44-67-5377   | Meals                         | \$52           | \$100             | \$200            | \$100     | 99 %   |
| 44-67-5378   | Other Travel                  | \$0            | \$0               | \$400            | \$400     | >100 % |
| 44-67-5381   | Training and Membership       | \$570          | \$2,000           | \$5,000          | \$3,000   | 150 %  |
| 44-67-5512   | Insurance-Bldg and Equip      | \$19,373       | \$24,907          | \$33,000         | \$8,093   | 32 %   |
| 44-67-5515   | Self-Insurance/Deductible     | \$0            | \$0               | \$1,000          | \$1,000   | >100 % |
| 44-67-5532   | Telecom Services              | \$0            | \$0               | \$0              | \$0       | 0 %    |
| 44-67-5533   | Fleet - Mach. & Equip. Rental | \$0            | \$0               | \$2,200          | \$2,200   | >100 % |
| 44-67-5534   | Info Systems Services         | \$900          | \$1,000           | \$2,000          | \$1,000   | 100 %  |
| 44-67-5541   | Provisions For Depreciation   | \$49,030       | \$0               | \$0              | \$0       | 0 %    |

**SOLID WASTE MANAGEMENT FUND**

EXPENDITURES

Department 67 - Waste Disposal Administration

**Morgan County**

**Fort Morgan, Colorado**

| Ledger Account                             | Description                   | 2022             | 2023             | 2024               | Inc/Decr         | %           |
|--|-------------------------------|------------------|------------------|--------------------|------------------|-------------|
|  |                               | Actual           | Projected        | Approved           |                  |             |
| 44-67-5593                                 | State of Colo Fees            | \$536            | \$10,000         | \$10,000           | \$0              | 0 %         |
| 44-67-5862                                 | Freeday Expense               | \$0              | \$0              | \$0                | \$0              | 0 %         |
| 44-67-5863                                 | Reserve for Cell Construction | \$0              | \$273,000        | \$290,500          | \$17,500         | 6 %         |
| 44-67-5864                                 | Reserve for Capital Equipment | \$0              | \$37,000         | \$37,000           | \$0              | 0 %         |
| 44-67-5871                                 | Closure & Post-Closure Care   | \$49,784         | \$70,000         | \$40,000           | (\$30,000)       | -43 %       |
| 44-67-5891                                 | Treasurers Fees               | \$13,472         | \$17,000         | \$19,000           | \$2,000          | 12 %        |
| 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   | \$0              | \$25,000         | \$284,000          | \$259,000        | 1,036 %     |
| 44-67-5999                                 | X-Offset                      | \$0              | \$0              | \$0                | \$0              | 0 %         |
| <b>Total Waste Disposal Administration</b> |                               | <b>\$451,276</b> | <b>\$792,491</b> | <b>\$1,095,229</b> | <b>\$302,738</b> | <b>38 %</b> |

**SOLID WASTE MANAGEMENT FUND**

GRAND TOTAL EXPENDITURES  
ALL DEPARTMENTS

**Morgan County**  
Fort Morgan, Colorado

| <b>Ledger Account</b> | <b>Description</b>         | 2022<br>Actual | 2023<br>Projected | 2024<br>Approved | Inc/Decr    | %     |
|-----------------------|----------------------------|----------------|-------------------|------------------|-------------|-------|
|                       | <b>Total Expenditures:</b> | \$977,597      | \$2,088,313       | \$1,723,362      | (\$364,951) | -17 % |



**CENTRAL SERVICES FUND**  
 CALCULATION OF FUND BALANCE

**Morgan County**  
 Fort Morgan, Colorado

| <b>Ledger Account</b>                            | <b>Description</b>                                      | 2022<br>Actual | 2023<br>Projected | 2024<br>Approved | Inc/Decr      | %     |
|--|---|----------------|-------------------|------------------|---------------|-------|
| <b>EXPENDITURES</b>                              |   |                |                   |                  |               |       |
|  | <b>Total Expenditures</b>                               | \$5,072,674    | \$5,011,420       | \$8,051,492      | \$3,040,072   | 61 %  |
| <br>   |   |                |                   |                  |               |       |
| <b>Less: Revenues Other Than Property Taxes:</b> |   |                |                   |                  |               |       |
| <b>REVENUES</b>                                  |   |                |                   |                  |               |       |
|  |   | \$4,533,253    | \$4,522,000       | \$6,331,636      | \$1,809,636   | 40 %  |
|  | <b>Total Revenues</b>                                   | \$4,533,253    | \$4,522,000       | \$6,331,636      | \$1,809,636   | 40 %  |
|  | <b>Fund Balance, Beginning of Year</b>                  | \$9,947,337    | \$9,407,916       | \$8,918,496      | (\$489,420)   | -5 %  |
|  | <b>Total Available Revenues Other Than Property Tax</b> | \$14,480,590   | \$13,929,916      | \$15,250,132     | \$1,320,216   | 9 %   |
|  | <b>Fund Balance, End of Year</b>                        | \$9,407,916    | \$8,918,496       | \$7,198,640      | (\$1,719,856) | -19 % |

**CENTRAL SERVICES FUND**  
SUMMARY OF REVENUES

**Morgan County**  
Fort Morgan, Colorado

| <b>Ledger Account</b>                   | <b>Description</b>            | 2022<br>Actual | 2023<br>Projected | 2024<br>Approved | Inc/Decr    | %      |
|---|-------------------------------|----------------|-------------------|------------------|-------------|--------|
| <b>REVENUES</b>                         |                               |                |                   |                  |             |        |
| <b>Intergovernmental</b>                |                               |                |                   |                  |             |        |
| 41-00-4318                              | State Capital Grant           | \$94,346       | \$0               | \$70,000         | \$70,000    | >100 % |
| 41-00-4319                              | Other State Grants            | \$0            | \$0               | \$0              | \$0         | 0 %    |
| <b>Total Intergovernmental</b>          |                               | \$94,346       | \$0               | \$70,000         | \$70,000    | >100 % |
| <b>Charges for Services</b>             |                               |                |                   |                  |             |        |
| 41-00-4581                              | Accounting Services           | \$411,983      | \$400,000         | \$480,000        | \$80,000    | 20 %   |
| 41-00-4582                              | Fleet Equipment Use           | \$2,560,957    | \$2,800,000       | \$3,300,000      | \$500,000   | 18 %   |
| 41-00-4583                              | Human Resources               | \$162,004      | \$150,000         | \$150,000        | \$0         | 0 %    |
| 41-00-4584                              | Equipment Services            | \$0            | \$0               | \$0              | \$0         | 0 %    |
| 41-00-4585                              | Postage Services              | \$35,534       | \$35,000          | \$40,000         | \$5,000     | 14 %   |
| 41-00-4586                              | Legal Services                | \$92,766       | \$90,000          | \$135,000        | \$45,000    | 50 %   |
| 41-00-4587                              | Information Systems Services  | \$794,820      | \$870,000         | \$1,100,000      | \$230,000   | 26 %   |
| 41-00-4588                              | Fuel Services                 | \$191,960      | \$160,000         | \$150,000        | (\$10,000)  | -6 %   |
| 41-00-4589                              | Sales Maps & Copies           | \$0            | \$0               | \$0              | \$0         | 0 %    |
| 41-00-4591                              | Telephone Services            | \$13,818       | \$13,000          | \$13,000         | \$0         | 0 %    |
| <b>Total Charges for Services</b>       |                               | \$4,263,842    | \$4,518,000       | \$5,368,000      | \$850,000   | 19 %   |
| <b>Miscellaneous Revenue</b>            |                               |                |                   |                  |             |        |
| 41-00-4629                              | (Gain) Loss on Sale of Assets | \$147,648      | \$0               | \$0              | \$0         | 0 %    |
| 41-00-4694                              | Insurance Recovery            | \$14,935       | \$0               | \$0              | \$0         | 0 %    |
| 41-00-4695                              | GIS Project Revenue           | \$435          | \$3,000           | \$1,000          | (\$2,000)   | -67 %  |
| 41-00-4696                              | CIS Fees                      | \$9,211        | \$0               | \$0              | \$0         | 0 %    |
| 41-00-4699                              | Other Miscellaneous Revenues  | \$2,837        | \$1,000           | \$1,000          | \$0         | 0 %    |
| <b>Total Miscellaneous Revenue</b>      |                               | \$175,066      | \$4,000           | \$2,000          | (\$2,000)   | -50 %  |
| <b>Transfers from Other Funds</b>       |                               |                |                   |                  |             |        |
| 41-00-4901                              | Transfer From General Fund    | \$0            | \$0               | \$45,129         | \$45,129    | >100 % |
| 41-00-4911                              | Transfer from Road and Bridge | \$0            | \$0               | \$846,507        | \$846,507   | >100 % |
| <b>Total Transfers from Other Funds</b> |                               | \$0            | \$0               | \$891,636        | \$891,636   | >100 % |
| <b>Total Revenues:</b>                  |                               | \$4,533,253    | \$4,522,000       | \$6,331,636      | \$1,809,636 | 40 %   |



**CENTRAL SERVICES FUND**

SUMMARY OF EXPENSES

**Morgan County**

Fort Morgan, Colorado

| <b>Ledger Account</b> | <b>Description</b>         | 2022<br>Actual     | 2023<br>Projected  | 2024<br>Approved   | Inc/Decr           | %           |
|-----------------------|----------------------------|--------------------|--------------------|--------------------|--------------------|-------------|
| <b>EXPENDITURES</b>   |                            |                    |                    |                    |                    |             |
|                       | Information Systems        | \$1,135,785        | \$1,127,105        | \$1,273,601        | \$146,496          | 13 %        |
|                       | Accounting                 | \$473,400          | \$455,500          | \$573,368          | \$117,868          | 26 %        |
|                       | DHS Attorney               | \$126,760          | \$143,954          | \$151,654          | \$7,700            | 5 %         |
|                       | Fleet Equipment Management | \$3,197,142        | \$3,211,661        | \$5,926,455        | 2,714,794          | 85 %        |
|                       | Human Resources            | \$139,587          | \$73,200           | \$126,414          | \$53,214           | 73 %        |
|                       | <b>Total Expenditures:</b> | <b>\$5,072,674</b> | <b>\$5,011,420</b> | <b>\$8,051,492</b> | <b>\$3,040,072</b> | <b>61 %</b> |

**CENTRAL SERVICES FUND**

EXPENDITURES

Department 06 - Information Systems

**Morgan County**

Fort Morgan, Colorado

| <b>Ledger Account</b>                      | <b>Description</b>            | 2022<br>Actual     | 2023<br>Projected  | 2024<br>Approved   | Inc/Decr         | %           |
|--|-------------------------------|--------------------|--------------------|--------------------|------------------|-------------|
| <b>Department 06 - Information Systems</b> |                               |                    |                    |                    |                  |             |
| 41-06-5112                                 | Salaries - Department Head    | \$113,400          | \$122,304          | \$123,600          | \$1,296          | 1 %         |
| 41-06-5113                                 | Salaries - Permanent          | \$197,690          | \$268,296          | \$268,296          | \$0              | 0 %         |
| 41-06-5114                                 | Salaries - Part time          | \$0                | \$0                | \$0                | \$0              | 0 %         |
| 41-06-5116                                 | On-Call Pay                   | \$16,901           | \$17,000           | \$15,000           | (\$2,000)        | -12 %       |
| 41-06-5117                                 | Salary Adjustments            | \$0                | \$0                | \$21,850           | \$21,850         | >100 %      |
| 41-06-5118                                 | Salary Reimbursement          | (\$6,679)          | \$0                | \$0                | \$0              | 0 %         |
| 41-06-5119                                 | Salaries - Bonus Pay          | \$0                | \$0                | \$0                | \$0              | 0 %         |
| 41-06-5122                                 | Accrued PTO Payout            | \$6,870            | \$4,000            | \$4,000            | \$0              | 0 %         |
| 41-06-5123                                 | Accrued Sick Leave Payout     | \$0                | \$0                | \$0                | \$0              | 0 %         |
| 41-06-5131                                 | Accrued PTO                   | (\$6,796)          | \$2,000            | \$2,000            | \$0              | 0 %         |
| 41-06-5132                                 | Accrued Sick Leave            | \$0                | \$0                | \$0                | \$0              | 0 %         |
| 41-06-5134                                 | Salaries-Overtime             | \$0                | \$500              | \$600              | \$100            | 20 %        |
| 41-06-5142                                 | Workman's Comp                | \$557              | \$600              | \$600              | \$0              | 0 %         |
| 41-06-5143                                 | Health & Life Insurance       | \$45,193           | \$48,500           | \$60,000           | \$11,500         | 24 %        |
| 41-06-5144                                 | FICA Taxes                    | \$25,321           | \$29,881           | \$29,881           | \$0              | 0 %         |
| 41-06-5147                                 | Retirement Contribution       | \$12,442           | \$15,624           | \$15,624           | \$0              | 0 %         |
| 41-06-5212                                 | Small Equipment               | \$79,808           | \$20,000           | \$79,050           | \$59,050         | 295 %       |
| 41-06-5214                                 | Other Office Supplies & Mat   | \$746              | \$800              | \$800              | \$0              | 0 %         |
| 41-06-5215                                 | Computer Paper                | \$342              | \$900              | \$800              | (\$100)          | -11 %       |
| 41-06-5228                                 | Computer Supplies             | \$151,078          | \$130,000          | \$105,000          | (\$25,000)       | -19 %       |
| 41-06-5229                                 | Other Operating Supplies      | \$2,612            | \$2,200            | \$1,100            | (\$1,100)        | -50 %       |
| 41-06-5311                                 | Telephone                     | \$10,484           | \$12,000           | \$15,000           | \$3,000          | 25 %        |
| 41-06-5313                                 | Postage                       | \$27               | \$50               | \$200              | \$150            | 294 %       |
| 41-06-5322                                 | Books, Brochures, Etc.        | \$0                | \$0                | \$50               | \$50             | >100 %      |
| 41-06-5333                                 | Subscriptions                 | \$0                | \$0                | \$50               | \$50             | >100 %      |
| 41-06-5338                                 | Internet Services             | \$5,780            | \$5,500            | \$8,000            | \$2,500          | 45 %        |
| 41-06-5356                                 | Data Processing Services      | \$379,105          | \$380,000          | \$450,000          | \$70,000         | 18 %        |
| 41-06-5368                                 | Phone System Repair and Maint | \$1,800            | \$4,500            | \$5,700            | \$1,200          | 27 %        |
| 41-06-5369                                 | Other Repair & Maintenance    | \$7,450            | \$250              | \$800              | \$550            | 219 %       |
| 41-06-5372                                 | Mileage                       | \$0                | \$100              | \$200              | \$100            | 99 %        |
| 41-06-5373                                 | Rooms & Lodging               | \$0                | \$0                | \$200              | \$200            | >100 %      |
| 41-06-5377                                 | Meals                         | \$0                | \$0                | \$200              | \$200            | >100 %      |
| 41-06-5378                                 | Other Travel                  | \$0                | \$0                | \$200              | \$200            | >100 %      |
| 41-06-5381                                 | Training Fees                 | \$0                | \$2,000            | \$2,000            | \$0              | 0 %         |
| 41-06-5533                                 | Fleet - Mach. & Equip. Rental | \$209              | \$100              | \$0                | (\$100)          | -100 %      |
| 41-06-5541                                 | Provisions For Depreciation   | \$91,447           | \$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                | \$6,000            | \$6,000          | >100 %      |
| 41-06-5948                                 | Computer Equipment            | \$0                | \$60,000           | \$56,800           | (\$3,200)        | -5 %        |
| 41-06-5999                                 | X-Offset                      | \$0                | \$0                | \$0                | \$0              | 0 %         |
| <b>Total Information Systems</b>           |                               | <b>\$1,135,785</b> | <b>\$1,127,105</b> | <b>\$1,273,601</b> | <b>\$146,496</b> | <b>13 %</b> |

**CENTRAL SERVICES FUND**

EXPENDITURES

Department 07 - Accounting

**Morgan County**

Fort Morgan, Colorado

| <b>Ledger Account</b>             | <b>Description</b>            | 2022<br>Actual   | 2023<br>Projected | 2024<br>Approved | Inc/Decr         | %           |
|-----------------------------------|-------------------------------|------------------|-------------------|------------------|------------------|-------------|
| <b>Department 07 - Accounting</b> |                               |                  |                   |                  |                  |             |
| 41-07-5112                        | Salaries - Dept Head          | \$64,400         | \$0               | \$85,248         | \$85,248         | >100 %      |
| 41-07-5113                        | Salaries - Permanent          | \$259,357        | \$267,000         | \$265,620        | (\$1,380)        | -1 %        |
| 41-07-5114                        | Salaries - Part time          | \$0              | \$0               | \$0              | \$0              | 0 %         |
| 41-07-5117                        | Salary Adjustments            | \$0              | \$0               | \$15,000         | \$15,000         | >100 %      |
| 41-07-5118                        | Salary Reimbursement          | \$0              | \$0               | \$0              | \$0              | 0 %         |
| 41-07-5119                        | Salaries - Bonus Pay          | \$0              | \$1,000           | \$0              | (\$1,000)        | -100 %      |
| 41-07-5122                        | Accrued PTO Payout            | \$2,014          | \$6,000           | \$6,000          | \$0              | 0 %         |
| 41-07-5123                        | Accrued Sick Leave Payout     | \$0              | \$0               | \$0              | \$0              | 0 %         |
| 41-07-5131                        | Accrued PTO                   | (\$6,695)        | \$1,000           | \$1,000          | \$0              | 0 %         |
| 41-07-5132                        | Accrued Sick Leave (50%)      | \$0              | \$0               | \$0              | \$0              | 0 %         |
| 41-07-5134                        | Salaries-Overtime             | \$4,818          | \$25,000          | \$4,000          | (\$21,000)       | -84 %       |
| 41-07-5142                        | Workman's Comp                | \$482            | \$500             | \$500            | \$0              | 0 %         |
| 41-07-5143                        | Health & Life Insurance       | \$49,532         | \$60,000          | \$85,000         | \$25,000         | 42 %        |
| 41-07-5144                        | FICA Taxes                    | \$25,136         | \$23,000          | \$28,000         | \$5,000          | 22 %        |
| 41-07-5147                        | Retirement Contribution       | \$11,600         | \$11,000          | \$14,500         | \$3,500          | 32 %        |
| 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   | \$699            | \$1,000           | \$1,000          | \$0              | 0 %         |
| 41-07-5229                        | Other Operating Supplies      | \$11,570         | \$11,000          | \$11,000         | \$0              | 0 %         |
| 41-07-5313                        | Postage                       | \$2,770          | \$2,500           | \$2,500          | \$0              | 0 %         |
| 41-07-5319                        | Postage Meter                 | \$36,000         | \$35,000          | \$40,000         | \$5,000          | 14 %        |
| 41-07-5321                        | Printing, Forms, Etc.         | \$0              | \$0               | \$0              | \$0              | 0 %         |
| 41-07-5331                        | Publication of Legal Notices  | \$2,646          | \$5,000           | \$5,000          | \$0              | 0 %         |
| 41-07-5333                        | Subscriptions                 | \$1,561          | \$0               | \$0              | \$0              | 0 %         |
| 41-07-5335                        | Membership Fees               | \$225            | \$1,000           | \$1,000          | \$0              | 0 %         |
| 41-07-5352                        | Legal Services                | \$337            | \$0               | \$1,000          | \$1,000          | >100 %      |
| 41-07-5368                        | Maintenance Contracts         | \$4,092          | \$5,000           | \$5,000          | \$0              | 0 %         |
| 41-07-5372                        | Mileage                       | \$0              | \$0               | \$0              | \$0              | 0 %         |
| 41-07-5373                        | Rooms & Lodging               | \$139            | \$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                 | \$1,899          | \$500             | \$2,000          | \$1,500          | 299 %       |
| 41-07-5533                        | Fleet - Mach. & Equip. Rental | \$0              | \$0               | \$0              | \$0              | 0 %         |
| 41-07-5541                        | Provisions For Depreciation   | \$816            | \$0               | \$0              | \$0              | 0 %         |
| 41-07-5947                        | Office Mach & Equip           | \$0              | \$0               | \$0              | \$0              | 0 %         |
| 41-07-5999                        | X-Offset                      | \$0              | \$0               | \$0              | \$0              | 0 %         |
| <b>Total Accounting</b>           |                               | <b>\$473,400</b> | <b>\$455,500</b>  | <b>\$573,368</b> | <b>\$117,868</b> | <b>26 %</b> |

**CENTRAL SERVICES FUND**

EXPENDITURES

Department 11 - DHS Attorney

**Morgan County**

Fort Morgan, Colorado

| <b>Ledger Account</b>               | <b>Description</b>        | 2022<br>Actual | 2023<br>Projected | 2024<br>Approved | Inc/Decr | %      |
|-------------------------------------|---------------------------|----------------|-------------------|------------------|----------|--------|
| <b>Department 11 - DHS Attorney</b> |                           |                |                   |                  |          |        |
| 41-11-5112                          | Dept Head - Salaries      | \$101,008      | \$108,204         | \$108,204        | \$0      | 0 %    |
| 41-11-5117                          | Salary Adjustments        | \$0            | \$0               | \$6,100          | \$6,100  | >100 % |
| 41-11-5119                          | Salaries - Bonus Pay      | \$0            | \$0               | \$0              | \$0      | 0 %    |
| 41-11-5122                          | Accrued PTO Pay Out       | \$7,252        | \$7,000           | \$7,000          | \$0      | 0 %    |
| 41-11-5123                          | Accrued Sick Leave Payout | \$0            | \$0               | \$0              | \$0      | 0 %    |
| 41-11-5131                          | Accrued PTO               | (\$7,759)      | \$2,000           | \$2,000          | \$0      | 0 %    |
| 41-11-5132                          | Accrued Sick Leave        | \$0            | \$0               | \$0              | \$0      | 0 %    |
| 41-11-5142                          | Workers Compensation      | \$149          | \$200             | \$200            | \$0      | 0 %    |
| 41-11-5143                          | Health & Life Insurance   | \$11,657       | \$12,000          | \$13,200         | \$1,200  | 10 %   |
| 41-11-5144                          | FICA Taxes                | \$8,267        | \$8,500           | \$8,500          | \$0      | 0 %    |
| 41-11-5147                          | Retirement Contribution   | \$4,040        | \$4,400           | \$4,400          | \$0      | 0 %    |
| 41-11-5212                          | Small Equipment           | \$0            | \$0               | \$0              | \$0      | 0 %    |
| 41-11-5214                          | Other Office Supplies     | \$0            | \$0               | \$0              | \$0      | 0 %    |
| 41-11-5229                          | Other Operating Supplies  | \$0            | \$0               | \$0              | \$0      | 0 %    |
| 41-11-5311                          | Telephone                 | \$0            | \$0               | \$0              | \$0      | 0 %    |
| 41-11-5313                          | Postage                   | \$734          | \$200             | \$200            | \$0      | 0 %    |
| 41-11-5333                          | Books and Subscriptions   | \$0            | \$0               | \$0              | \$0      | 0 %    |
| 41-11-5335                          | Membership Fees           | \$315          | \$500             | \$500            | \$0      | 0 %    |
| 41-11-5372                          | Mileage                   | \$226          | \$250             | \$250            | \$0      | 0 %    |
| 41-11-5373                          | Rooms & Lodging           | \$507          | \$200             | \$600            | \$400    | 199 %  |
| 41-11-5377                          | Meals                     | \$88           | \$200             | \$200            | \$0      | 0 %    |
| 41-11-5378                          | Other Travel              | \$0            | \$0               | \$0              | \$0      | 0 %    |
| 41-11-5381                          | Training and Tuitions     | \$275          | \$300             | \$300            | \$0      | 0 %    |
| 41-11-5533                          | Fleet Mach & Equip Rental | \$0            | \$0               | \$0              | \$0      | 0 %    |
| <b>Total DHS Attorney</b>           |                           | \$126,760      | \$143,954         | \$151,654        | \$7,700  | 5 %    |

# CENTRAL SERVICES FUND

## EXPENDITURES

Department 78 - Fleet Equipment Management

**Morgan County**

**Fort Morgan, Colorado**

| Ledger Account                                    | Description                    | 2022<br>Actual | 2023<br>Projected | 2024<br>Approved | Inc/Decr   | %        |
|---|--------------------------------|----------------|-------------------|------------------|------------|----------|
| <b>Department 78 - Fleet Equipment Management</b> |                                |                |                   |                  |            |          |
| 41-78-5112  | Salaries - Department Head     | \$64,145       | \$71,972          | \$71,964         | (\$8)      | 0 %      |
| 41-78-5113  | Salaries - Permanent           | \$233,832      | \$261,060         | \$310,716        | \$49,656   | 19 %     |
| 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               | \$36,500         | \$36,500   | >100 %   |
| 41-78-5118  | Salary Reimbursement           | \$41,515       | \$41,515          | \$50,277         | \$8,762    | 21 %     |
| 41-78-5119  | Bonus Pay                      | \$0            | \$0               | \$0              | \$0        | 0 %      |
| 41-78-5122  | Accrued PTO Payout             | \$0            | \$0               | \$3,000          | \$3,000    | >100 %   |
| 41-78-5123  | *Accrued Sick Leave Payout     | \$0            | \$0               | \$0              | \$0        | 0 %      |
| 41-78-5131  | Accrued PTO                    | (\$950)        | \$0               | \$5,000          | \$5,000    | >100 %   |
| 41-78-5132  | Accrued Sick Leave             | \$0            | \$0               | \$0              | \$0        | 0 %      |
| 41-78-5134  | Salaries-Overtime              | \$620          | \$600             | \$600            | \$0        | 0 %      |
| 41-78-5141  | Unemployment Insurance         | \$0            | \$8,862           | \$8,862          | \$0        | 0 %      |
| 41-78-5142  | Workman's Compensation         | \$9,166        | \$10,259          | \$10,000         | (\$259)    | -3 %     |
| 41-78-5143  | Health & Life Insurance        | \$50,524       | \$84,000          | \$92,400         | \$8,400    | 10 %     |
| 41-78-5144  | FICA Taxes                     | \$22,623       | \$25,477          | \$29,325         | \$3,848    | 15 %     |
| 41-78-5147  | Retirement Contribution        | \$11,173       | \$13,321          | \$15,334         | \$2,013    | 15 %     |
| 41-78-5212  | Small Items of Equipment       | \$4,447        | \$5,000           | \$5,000          | \$0        | 0 %      |
| 41-78-5214  | Other Office Supplies & Mat    | \$283          | \$500             | \$700            | \$200      | 40 %     |
| 41-78-5226  | Radio Equipment                | \$0            | \$0               | \$800            | \$800      | 86,994 % |
| 41-78-5228  | Welding Supplies               | \$875          | \$3,000           | \$3,500          | \$500      | 17 %     |
| 41-78-5229  | Other Operating Supplies       | \$43,598       | \$50,000          | \$45,000         | (\$5,000)  | -10 %    |
| 41-78-5231  | Gas and diesel                 | \$1,052,451    | \$1,100,000       | \$1,300,000      | \$200,000  | 18 %     |
| 41-78-5232  | Car & Light Truck Parts        | \$37,410       | \$32,000          | \$40,000         | \$8,000    | 25 %     |
| 41-78-5233  | Machinery & Equipment Parts    | \$268,862      | \$330,000         | \$300,000        | (\$30,000) | -9 %     |
| 41-78-5234  | Painting Supplies              | \$138          | \$250             | \$250            | \$0        | 0 %      |
| 41-78-5235  | Grease, Oil, etc.              | \$60,080       | \$60,000          | \$60,000         | \$0        | 0 %      |
| 41-78-5239  | Tires, Tubes, Etc.             | \$61,296       | \$95,000          | \$85,000         | (\$10,000) | -11 %    |
| 41-78-5311  | Telephone                      | \$9,569        | \$10,000          | \$10,000         | \$0        | 0 %      |
| 41-78-5313  | Postage & Freight              | \$75           | \$100             | \$100            | \$0        | 0 %      |
| 41-78-5337  | Advertising                    | \$0            | \$0               | \$0              | \$0        | 0 %      |
| 41-78-5338  | Subscriptions and Dues         | \$11,223       | \$15,160          | \$15,160         | \$0        | 0 %      |
| 41-78-5341  | Electricity                    | \$15,017       | \$16,000          | \$17,000         | \$1,000    | 6 %      |
| 41-78-5342  | Water                          | \$815          | \$800             | \$800            | \$0        | 0 %      |
| 41-78-5343  | Sewer                          | \$773          | \$800             | \$800            | \$0        | 0 %      |
| 41-78-5344  | Gas                            | \$8,075        | \$10,000          | \$10,000         | \$0        | 0 %      |
| 41-78-5346  | Trash                          | \$2,493        | \$2,200           | \$2,500          | \$300      | 14 %     |
| 41-78-5351  | Employee Physicals             | \$383          | \$768             | \$0              | (\$768)    | -100 %   |
| 41-78-5361  | Repair & Maint/Outside Service | \$70,502       | \$55,000          | \$75,000         | \$20,000   | 36 %     |
| 41-78-5362  | Other Equip Repair/Outside Ser | \$7,562        | \$10,000          | \$10,000         | \$0        | 0 %      |
| 41-78-5366  | Buildings                      | \$0            | \$0               | \$0              | \$0        | 0 %      |
| 41-78-5373  | Rooms & Lodging                | \$0            | \$0               | \$25             | \$25       | >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**

| Ledger Account                          | Description                    | 2022               | 2023               | 2024               | Inc/Decr         | %           |
|---|--------------------------------|--------------------|--------------------|--------------------|------------------|-------------|
|   |                                | Actual             | Projected          | Approved           |                  |             |
| 41-78-5381                              | Training Fees                  | \$198              | \$0                | \$5,000            | \$5,000          | >100 %      |
| 41-78-5391                              | Uniform rental                 | \$2,977            | \$2,300            | \$3,000            | \$700            | 30 %        |
| 41-78-5512                              | Insurance on Vehicles          | \$50,406           | \$44,717           | \$60,000           | \$15,283         | 34 %        |
| 41-78-5515                              | Self-Insurance/Deductible      | \$0                | \$4,500            | \$4,500            | \$0              | 0 %         |
| 41-78-5533                              | Fleet - Mach. & Equip. Rental  | \$35,112           | \$34,500           | \$32,000           | (\$2,500)        | -7 %        |
| 41-78-5541                              | Provision for Depreciation     | \$1,019,124        | \$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         | \$751              | \$2,000            | \$2,500            | \$500            | 25 %        |
| 41-78-5923                              | Buildings                      | \$0                | \$0                | \$0                | \$0              | 0 %         |
| 41-78-5941                              | General Purpose Mach & Equip   | \$1,301,122        | \$810,000          | \$3,203,642        | \$2,393,642      | 296 %       |
| 41-78-5999                              | X-Offset                       | (\$1,301,122)      | \$0                | \$0                | \$0              | 0 %         |
| <b>Total Fleet Equipment Management</b> |                                | <b>\$3,197,142</b> | <b>\$3,211,661</b> | <b>\$5,926,455</b> | <b>2,714,794</b> | <b>85 %</b> |

**CENTRAL SERVICES FUND**

EXPENDITURES

Department 79 - Human Resources

**Morgan County**

Fort Morgan, Colorado

| <b>Ledger Account</b>                  | <b>Description</b>            | 2022<br>Actual   | 2023<br>Projected | 2024<br>Approved | Inc/Decr        | %           |
|--|-------------------------------|------------------|-------------------|------------------|-----------------|-------------|
| <b>Department 79 - Human Resources</b> |                               |                  |                   |                  |                 |             |
| 41-79-5112                             | Salaries-Department Head      | \$75,700         | \$45,000          | \$46,764         | \$1,764         | 4 %         |
| 41-79-5113                             | Salaries - Permanent          | \$0              | \$0               | \$0              | \$0             | 0 %         |
| 41-79-5114                             | Salaries - Part-time          | \$0              | \$0               | \$0              | \$0             | 0 %         |
| 41-79-5117                             | Salary Adjustments            | \$0              | \$0               | \$2,600          | \$2,600         | >100 %      |
| 41-79-5118                             | Salary Reimbursement          | \$0              | \$0               | \$0              | \$0             | 0 %         |
| 41-79-5119                             | Salaries - Bonus Pay          | \$0              | \$0               | \$0              | \$0             | 0 %         |
| 41-79-5131                             | Accrued PTO                   | \$1,344          | \$0               | \$1,000          | \$1,000         | >100 %      |
| 41-79-5132                             | Accrued Sick Leave            | \$0              | \$0               | \$0              | \$0             | 0 %         |
| 41-79-5134                             | Salaries-Overtime             | \$0              | \$0               | \$0              | \$0             | 0 %         |
| 41-79-5141                             | Unemployment                  | \$0              | \$0               | \$0              | \$0             | 0 %         |
| 41-79-5142                             | Workman's Comp                | \$107            | \$0               | \$500            | \$500           | >100 %      |
| 41-79-5143                             | Health & Life Insurance       | \$11,657         | \$5,000           | \$13,000         | \$8,000         | 160 %       |
| 41-79-5144                             | FICA Taxes                    | \$5,791          | \$4,000           | \$6,000          | \$2,000         | 50 %        |
| 41-79-5147                             | Retirement Contribution       | \$3,028          | \$1,500           | \$3,000          | \$1,500         | 100 %       |
| 41-79-5212                             | Small Items of Equipment      | \$0              | \$0               | \$150            | \$150           | >100 %      |
| 41-79-5214                             | Other Office Supplies & Mat   | \$1,059          | \$2,000           | \$2,000          | \$0             | 0 %         |
| 41-79-5229                             | Other Operating Supplies      | \$0              | \$200             | \$300            | \$100           | 50 %        |
| 41-79-5311                             | Telephone                     | \$0              | \$0               | \$0              | \$0             | 0 %         |
| 41-79-5313                             | Postage                       | \$190            | \$200             | \$250            | \$50            | 25 %        |
| 41-79-5321                             | Printing, Forms, Etc          | \$0              | \$0               | \$0              | \$0             | 0 %         |
| 41-79-5335                             | Membership Fees               | \$543            | \$500             | \$750            | \$250           | 50 %        |
| 41-79-5337                             | Advertising                   | \$0              | \$0               | \$0              | \$0             | 0 %         |
| 41-79-5338                             | Subscriptions                 | \$85             | \$100             | \$100            | \$0             | 0 %         |
| 41-79-5351                             | Employee Physicals            | \$6,284          | \$200             | \$5,000          | \$4,800         | 2,388 %     |
| 41-79-5352                             | Legal Services                | \$23,265         | \$12,000          | \$25,000         | \$13,000        | 108 %       |
| 41-79-5353                             | Pre Employment Tests          | \$725            | \$500             | \$500            | \$0             | 0 %         |
| 41-79-5355                             | Consultants Services          | \$0              | \$0               | \$0              | \$0             | 0 %         |
| 41-79-5368                             | Maintenance Contracts         | \$5,729          | \$1,000           | \$10,000         | \$9,000         | 899 %       |
| 41-79-5372                             | Mileage                       | \$0              | \$0               | \$0              | \$0             | 0 %         |
| 41-79-5377                             | Meals                         | \$0              | \$0               | \$0              | \$0             | 0 %         |
| 41-79-5381                             | Training Fees                 | \$2,197          | \$1,000           | \$2,000          | \$1,000         | 100 %       |
| 41-79-5382                             | Tuition Reimbursement         | \$1,500          | \$0               | \$7,500          | \$7,500         | >100 %      |
| 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              | \$385            | \$0               | \$0              | \$0             | 0 %         |
| 41-79-5868                             | Employee Wellness Program     | \$0              | \$0               | \$0              | \$0             | 0 %         |
| 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>           |                               | <b>\$139,587</b> | <b>\$73,200</b>   | <b>\$126,414</b> | <b>\$53,214</b> | <b>73 %</b> |

**CENTRAL SERVICES FUND**

GRAND TOTAL EXPENDITURES  
ALL DEPARTMENTS

**Morgan County**  
Fort Morgan, Colorado

| <b>Ledger Account</b> | <b>Description</b>         | 2022<br>Actual | 2023<br>Projected | 2024<br>Approved | Inc/Decr    | %    |
|-----------------------|----------------------------|----------------|-------------------|------------------|-------------|------|
|                       | <b>Total Expenditures:</b> | \$5,072,674    | \$5,011,420       | \$8,051,492      | \$3,040,072 | 61 % |



Morgan County has no outstanding debt

