

**JAIL CAPITAL IMPROVEMENT**  
CALCULATION OF FUND BALANCE

**Morgan County**  
Fort Morgan, Colorado

<b>Ledger Account</b>	<b>Description</b>	2023 Actual	2024 Projected	2025 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	\$0	\$0	0 %
26-00-5949	Other Machinery & Equipment	\$0	\$200,000	\$86,900	(\$113,100)	-57 %
<b>Total Expenditures:</b>		\$0	\$200,000	\$86,900	\$113,100	-57 %
<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	\$14,854	\$15,000	\$15,000	\$0	0 %
26-00-4901	Transfer from General Fund	\$120,000	\$120,000	\$5,120,000	\$5,000,000	4,167 %
<b>Total Revenues:</b>		\$134,854	\$135,000	\$5,135,000	\$5,000,000	3,704 %
<b>Fund Balance, Beginning of Year</b>		\$1,438,969	\$1,573,823	\$1,508,823	\$65,000	-4 %
<b>Total Available Revenues Other Than Property Tax</b>		\$1,573,823	\$1,708,823	\$6,643,823	\$4,935,000	289 %
<b>Fund Balance, End of Year</b>		\$1,573,823	\$1,508,823	\$6,556,923	\$5,048,100	335 %



**AMBULANCE SERVICE FUND**  
 CALCULATION OF FUND BALANCE

**Morgan County**  
 Fort Morgan, Colorado

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

**AMBULANCE SERVICE FUND**  
SUMMARY OF REVENUES

**Morgan County**  
Fort Morgan, Colorado

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

# AMBULANCE SERVICE FUND

## EXPENDITURES

Department 00 - Administration

**Morgan County**

Fort Morgan, Colorado

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

**AMBULANCE SERVICE FUND**

EXPENDITURES

Department 00 - Administration

**Morgan County**

Fort Morgan, Colorado

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



**SOLID WASTE MANAGEMENT FUND**  
 CALCULATION OF FUND BALANCE

**Morgan County**  
 Fort Morgan, Colorado

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

**SOLID WASTE MANAGEMENT FUND**  
SUMMARY OF REVENUES

**Morgan County**  
Fort Morgan, Colorado

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



**SOLID WASTE MANAGEMENT FUND**  
SUMMARY OF EXPENSES

**Morgan County**  
Fort Morgan, Colorado

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

**SOLID WASTE MANAGEMENT FUND**

EXPENDITURES

Department 66 - Landfill Site Mgt

**Morgan County**

Fort Morgan, Colorado

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

# SOLID WASTE MANAGEMENT FUND

## EXPENDITURES

Department 67 - Waste Disposal Administration

**Morgan County**

**Fort Morgan, Colorado**

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

**SOLID WASTE MANAGEMENT FUND**

## EXPENDITURES

Department 67 - Waste Disposal Administration

**Morgan County**

Fort Morgan, Colorado

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

**SOLID WASTE MANAGEMENT FUND**

GRAND TOTAL EXPENDITURES

ALL DEPARTMENTS

**Morgan County**

**Fort Morgan, Colorado**

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





**CENTRAL SERVICES FUND**  
CALCULATION OF FUND BALANCE

**Morgan County**  
Fort Morgan, Colorado

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

**CENTRAL SERVICES FUND**  
SUMMARY OF REVENUES

**Morgan County**  
Fort Morgan, Colorado

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

**CENTRAL SERVICES FUND**  
SUMMARY OF EXPENSES

**Morgan County**  
Fort Morgan, Colorado

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

**CENTRAL SERVICES FUND**

EXPENDITURES

Department 06 - Information Systems

**Morgan County**

Fort Morgan, Colorado

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

**CENTRAL SERVICES FUND**

EXPENDITURES

Department 07 - Accounting

**Morgan County**

Fort Morgan, Colorado

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



**CENTRAL SERVICES FUND**

EXPENDITURES

Department 11 - DHS Attorney

**Morgan County**

Fort Morgan, Colorado

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



**CENTRAL SERVICES FUND**

EXPENDITURES

Department 78 - Fleet Equipment Management

**Morgan County**

Fort Morgan, Colorado

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

**CENTRAL SERVICES FUND**  
 EXPENDITURES  
 Department 78 - Fleet Equipment Management

**Morgan County**  
 Fort Morgan, Colorado

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

**CENTRAL SERVICES FUND**

EXPENDITURES

Department 79 - Human Resources

**Morgan County**

Fort Morgan, Colorado

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

**CENTRAL SERVICES FUND**

GRAND TOTAL EXPENDITURES

ALL DEPARTMENTS

**Morgan County**

**Fort Morgan, Colorado**

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

Morgan County has no outstanding debt

