

# LOGAN COUNTY, COLORADO

## 2023 Adopted Budget



**Board of County Commissioners**

**315 Main Street**

**Sterling, CO 80751**

**[Colorado.gov/logan](https://colorado.gov/logan)**



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**LOGAN COUNTY**  
**Sterling, Colorado**

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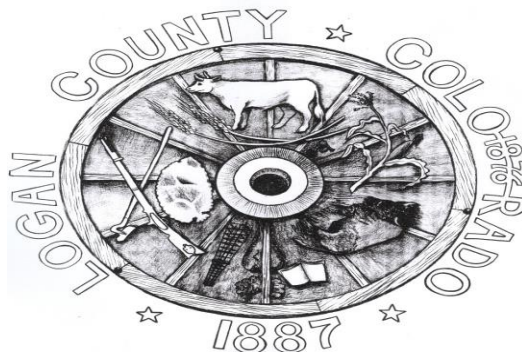
## **COUNTY MISSION STATEMENT**

### **THE MISSION OF LOGAN COUNTY:**

To establish and maintain services both of a mandatory and discretionary nature to protect the safety, health, welfare and quality of life for the people of Logan County.

The Budget for Logan County is a financial and operational document which is designed to carry out the County's obligations as a political subdivision of the State of Colorado. The annual budget follows the policies of the Board of County Commissioners which reflects the requests for services by the citizens of Logan County in accordance with the following general policies:

- To maintain a high quality of service to the residents of Logan County and to maintain the County's infrastructure needs both present and future.
- To provide a positive force in the County for economic development and community growth in cooperation with other public and private entities. Logan County will provide the necessary services that will promote economic development and facilitate the growth that our community is experiencing.
- To provide effective and efficient County government to the citizens of Logan County.



### **BOARD OF COUNTY COMMISSIONERS:**

Byron H. Pelton, Chairman  
Jane E. Bauder  
Joseph A. McBride



## 2023 LOGAN COUNTY BUDGET MESSAGE

The approved 2023 Logan County Budget was prepared by the Logan County Finance Budget Officer under the direction of the Board of Logan County Commissioners using guidelines specified by the Board. The 2023 budget is balanced; represents the County's financial plan for 2023; and is in conformance with Colorado law. As required by State statute, the major features in the budget are listed in this Budget Message.

### Logan County Assessed Value –

The Logan County 2022 **net** assessed value for the 2023 budget is \$369,061,070, which is a .6% decrease from the 2022 value. The 2023 County mill levy certified is:

	MILL LEVY	REVENUE
Logan County	29.868	11,023,117
Abatement	<u>.064</u>	<u>23,619</u>
Total	29.932	9,609,118
<u>FUNDS</u>		
General Fund	14.032	5,175,665
Road and Bridge	8.000	2,952,489
Dpt. of Human Services	2.300	848,840
TV Translator	.100	36,906
Capital Exp Fund	1.500	553,592
Solid Waste Fund	<u>4.000</u>	<u>1,476,244</u>
Total Levy by Fund	29.932	11,046,736

Net property tax generated in 2023 is \$11,046,736.

**Economic Outlook.** Agriculture is the primary industry in Logan County with retailers, other locally-focused businesses, and government operations supporting area farming and ranching communities. COVID-19 had a huge negative impact on Logan County's economy as well as increased supply costs and fuel prices. Logan County received federal dollars in 2021 and 2022 from the Federal funded American Rescue Plan Act enacted in 2021 to help recover from the effects of COVID-19.

**Agriculture and livestock.** The eastern plains area is the largest agriculture region in the State, and this sector drives much of the region's economy. Colorado's eastern plains producers have been plagued by severe weather conditions in recent years, hampering recovery of the region's farm economy.

**Labor market.** The labor market conditions have begun to slowly recover since the pandemic related shutdowns but still struggle with filling open positions.

**Personnel Expenses.** For the 2023 budget year, the Board of County Commissioners approved a wage increase of \$1.13 per hour for all employees except Deputies who were allowed 1%. Deputy wages were given careful consideration in the fall of 2022 and given 12-22% increases based on position and current market conditions. The Commissioners are continually committed to looking at salaries based on the current market and minimum wage requirements.

In 2023, the health insurance premium costs for employee coverage increased 5%. The County budgets approximately \$2 million per year in premiums of which the County provides 100% benefit of single health, dental, vision, and life insurance coverage to all employees consistently working 30 hours per week or more. In 2023, the county will pay 65% of the family medical coverage only with the employee paying

35%. Logan County offers three plans – PPO 2000, HDHP2000, and HDHP2500. As an additional benefit, Logan County reimburses the employee up to \$2000 of their deductible for qualified health expenses. This practice has proven to be a cost savings to the county and a benefit to its employees.

**Budget Process** - The 2023 budget was prepared in compliance with state statutes, generally accepted budgeting principles, funding agency requirements, and the budget priorities and directions of the Board of County Commissioners.

The County's budget anticipates the level of services to be provided, the cost of doing so, and the funds that will be available to provide these services. Budgeting decisions involve both elected officials and staff to determine how the services will be provided.

The budget process in Logan County begins in July with a budget preparation directive from the Board of County Commissioners. This document sets the overall goals and describes specific procedures to be followed.

Budget requests are reviewed in detail by the Board of County Commissioners. The Commissioners meet with the Elected Officials, Department Heads, and various agencies submitting requests. After final review, the proposed budget is available for viewing in the Logan County Commissioner's Office or on the county website. Citizens were given the opportunity to effect changes to the proposed service levels prior to the final adoption of the budget during the Board of County Commissioners business meeting held on November 15, 2022.

County government is separate from the school districts, cities, towns, and all other governmental entities. The Board of Commissioners has no authority to make decisions or set mill levies for any other governmental unit.

**Individual Fund Analysis -**

Logan County receives a significant part of its operating revenue from property tax, sales & use tax, intergovernmental (federal & state) sources and a variety of fees.

**General Fund –**

The General Fund functions as the chief operating fund for the County and consists of all county revenue except that specifically allocated by law for other purposes as per C.R.S. 30-25-105. Per C.R.S. 30-25-106, the Board of County Commissioners is authorized to appropriate money from the county general fund for all ordinary county expenses including administrative expenditures of elected and appointed offices and all other general county purposes authorized by law. The 2023 General Fund operating budget is \$15,715,986, which is 6.36% more than the 2022 projected budget. The increase is mainly due to the American Recovery Act monies to be expended in 2023 on HVAC upgrades and other facility renovations, as well as increases for salaries, health insurance and overall operating expenses. General Fund mill levy is 14.032, which includes .064 mills for taxes abated. The County continues to experience increasing costs in all departments to meet the needs of the taxpayers.

**Road and Bridge Fund –**

The Road and Bridge fund accounts for the construction, repair, maintenance and snow removal for all county roads and bridges. The mill levy for 2023 is 8.000 mills with an operating budget of \$16,072,278. The 2022 overlay and bridge replacement projects were unable to be completed and their expenses have been rolled into 2023. A federal grant has been requested to assist with the bridge replacement costs. The County continues routine maintenance and snow removal of county roadways. In addition to County

property tax revenue, Road and Bridge Fund receives State Highway Users Tax. Logan County anticipates \$3,800,000 in 2023.

#### **Department of Human Services Fund –**

The Human Services Fund provides a variety of State mandated human services including public assistance and children and family services programs. The mill levy for 2023 is 2.300 mills. Logan County continues to face cuts in funding from the State for Human Services programs while the need for services locally continues to increase. The programs administered by the Human Services Department are funded by state, federal, and county sources.

#### **Lodging Tax Fund -**

The Lodging Tax Fund receives its funding from local lodging tax to support our tourism industry. In 2012, the City of Sterling initiated a ballot issue for the City residents to vote on increasing the lodging tax rate to 5.1% for hotels within Sterling City limits for the purpose of raising funds to promote tourism, conventions, and community beautification within the city. The City of Sterling receives 3.1% of the tax. Logan County receives 2.0% for advertising and marketing local tourism and to continue the operation and maintenance of the Tourism Center. Hotels outside of city limits collect 2.0% tax.

#### **Contingency Fund –**

The Contingency Fund is a reserve set aside to meet the requirement of TABOR (Tax Payer Bill of Rights, Article X, Section 20 (5) of the Colorado Constitution) which requires 3% of Fiscal Year Spending reserved for declared emergencies. Current set aside amount is \$702,000.

#### **TV Translator Fund –**

The TV Translator Fund budget for 2023 is \$109,564. This fund maintains and upgrades the television translator system, which allows Logan County residents to receive a variety of free television programming using outdoor antennas. Several FCC channel changes have been made and will require extra encoders and equipment to continue upgrading the system in 2023. Twenty-five thousand dollars has been budgeted in capital outlay to meet these needs. Channel relocation reimbursement has been received from the federal government to help assist with these costs.

#### **E911 Fund –**

The 2023 budget for the E911 Emergency Telephone Fund is \$1,203,753. This fund's primary source of revenue is user fees collected by telephone service suppliers including wireless providers. Funds are used to provide continued operation of the emergency telephone service and to maintain or upgrade equipment as needed.

#### **Capital Expenditure Fund –**

Capital purchases and improvements are expended from this fund. The mill levy for 2023 is 1.500 mills which generates \$553,592 in property tax revenue. Projects in 2023 include upgrading various office equipment, new mailing system, 3 fully equipped Sheriff vehicles, portable radios for Sheriff department, and other various department needs.

#### **Sales & Use Tax Capital Improvement Fund –**

The Sales & Use Tax Capital Improvement Fund was created in 2019 as the result of ballot issue 1E passing in the 2018 November election. This ballot issue allowed the County to continue collecting .5% sales tax until 2025 used solely for constructing, repairing, equipping, operating, maintaining, improving or remodeling the Logan County Justice Center, Courthouse and Annex, Fairgrounds Stadium and event structures, Central Services Building, Landfill structures, Heritage Center, and Road & Bridge shop facilities. Projects in 2023 include ongoing HVAC repairs to the Courthouse, Justice Center and Annex,

LED light upgrades in all facilities including the fairgrounds main arena and other maintenance needs at all the facilities. Total appropriation in 2023 is \$5,610,848.

#### **Solid Waste Fund –**

The 2023 budget for the Solid Waste Disposal Fund is \$2,665,638. In anticipation of future cell closure, new cell development and capital equipment needs, Solid Waste requires 4.000 mills in 2023 which will generate \$1,476,244 in property tax revenues. Property tax and disposal fees are the main source of revenue to operate. No capital improvements are requested in 2023. The Solid Waste Fund budget also includes the required reserve for closure and post-closure care costs.

#### **Conservation Trust Fund –**

The Conservation Trust Fund collects State lottery funds for use in local parks and recreation projects. The 2023 budget is \$431,501, which includes funding for development or maintenance of the various recreational County sites. These monies have gone towards the maintenance and improvements of the fairgrounds or Courthouse gazebo. The fairground facility is used by numerous organizations throughout the year that includes tractor pulls, wedding dances, rodeos, roping events, and the annual Logan County Fair. The gazebo located on the Courthouse square is also used for a variety of activities that include Sugar Beet Days where vendors sell their products; July Jamz where concerts are held Friday evenings during the month of July; outdoor weddings; and many other events. Due to the historical value and overall beauty of the Courthouse, the entire Courthouse square has become a popular photo setting for weddings, high school graduation and family gatherings.

#### **Ambulance Fund –**

In 2011, General Fund established the Logan County Ambulance Service Fund. An Intergovernmental Agreement was developed with the City of Sterling to manage the operation of the ambulance with the County being the source of funding. The operating budget in 2023 is \$899,621, which is an increase of 6% from the 2022 projected budget. Operating revenue is received through fees paid by insurance companies, Medicare, Medicaid, Veterans Administration, or self-pay. The County continues to set aside \$150,000 for equipment reserve in the Capital Expenditure Fund for future equipment needs and \$250,000 in General Fund contingency in the event revenues generated by Ambulance fees are not sufficient to sustain operation. In 2021 and 2022 revenues are trending downwards and not keeping up with expenses. Potential future fee increases are being carefully considered.

#### **Fair Fund –**

Logan County Fair is held during the month of August each year, under direction of the Logan County Commissioners through the Logan County Fair Board. Fair Board members volunteer countless hours to put on an event that draws 30,000 visitors to the County. Events include quality night show entertainment, bull riding, demolition derby, two PRCA rodeos, carnival, tractor pull, 4-H competition, food vendors, and parade. The operating budget for 2023 is \$500,168 and is funded by admission tickets to various events, sponsorships, carnival, vendor rentals or other fees collected.

#### **Pest Control District Fund –**

The Pest Control District was created for the purpose of controlling noxious weeds and eradicating pests. It is funded by its own mill levy of 1.160 mills. The net assessed value for the 2023 budget is \$125,513,050, which is a decrease of 2% from 2022. User fees are received from landowners who request spraying noxious weeds or other pest control measures. Fees are determined by the cost of the spray or subsidizing the landowner's expense for rodent removal based on a budgeted amount available. The operating budget for 2023 is \$436,967, which is an increase of 127% due to increased equipment reserves, purchasing a new sprayer and vehicle, and ongoing noxious weed or prairie dog removal. Support from the Conservation District assists with the cost of these programs.



**Lease Purchase -**

Logan County does not have any current lease purchase agreements.

**Basis of Accounting –**

Pursuant to CRS 29-1-102, et seq., the modified accrual basis of accounting is used by Logan County. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual. Expenditures are recorded when the related fund liability is incurred.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Debbie Unrein", is centered below the text "Respectfully Submitted,". The signature is written in a cursive, flowing style.

Debbie Unrein, Logan County Finance Budget Officer

**NOTICE AS TO PROPOSED BUDGET**

Notice is hereby given that a proposed budget has been submitted to the Board of Logan County Commissioners for Logan County for the ensuing fiscal year 2023. That a copy of such proposed budget has been filed in the Office of the County Commissioners where same is open for public inspection. The proposed budget is also available on the Logan County website: <https://logancounty.colorado.gov>. That such proposed budget will be considered at a regular meeting of the Board of County Commissioners to be held at the Logan County Courthouse 315 Main Street, Tuesday, November 15, 2022 at 9:30 a.m. Any person within Logan County may at any time prior to the final adoption of the budget, file or register his objections thereto at the office of the Logan County Commissioners.

BOARD OF COUNTY COMMISSIONERS  
LOGAN COUNTY, COLORADO

Published: Sterling Journal Advocate November 7, 2022-1932018

**Prairie Mountain Media, LLC**

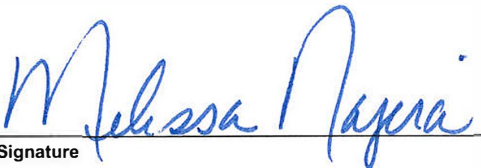
**PUBLISHER'S AFFIDAVIT**

**County of Logan  
State of Colorado**

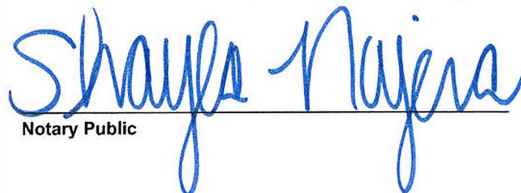
The undersigned, Agent, being first duly sworn under oath, states and affirms as follows:

1. He/she is the legal Advertising Reviewer of Prairie Mountain Media LLC, publisher of the *Sterling Journal Advocate*.
2. The *Sterling Journal Advocate* is a newspaper of general circulation that has been published continuously and without interruption for at least fifty-two weeks in Logan County and meets the legal requisites for a legal newspaper under Colo. Rev. Stat. 24-70-103.
3. The notice that is attached hereto is a true copy, published in the *Sterling Journal Advocate* in Logan County on the following date(s):

Nov 7, 2022

  
Signature

Subscribed and sworn to me before me this  
7<sup>th</sup> day of November, 2022.

  
Notary Public

(SEAL)

SHAYLA NAJERA  
NOTARY PUBLIC  
STATE OF COLORADO  
NOTARY ID 20174031965  
MY COMMISSION EXPIRES July 31, 2025

Account: 1050489  
Ad Number: 1932018  
Fee: \$19.20

1.4

## RESOLUTION TO SET MILL LEVIES

No. 2022-37

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE 2022 ASSESSMENT YEAR PAYABLE IN 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF LOGAN, COLORADO, FOR THE 2023 BUDGET YEAR.**

**WHEREAS**, the Board of County Commissioners of the County of Logan has adopted the annual budget in accordance with the Logan Government Budget Law, on December 15, 2022 and;

**WHEREAS**, the amount of money necessary to balance the budget for the general operating purposes (General Fund) is \$5,178,665 and;

**WHEREAS**, the amount of money necessary to balance the budget for Road and Bridge Fund is \$2,952,489 and;

**WHEREAS**, the amount of money necessary to balance the budget for Human Services Fund is \$848,840 and;

**WHEREAS**, the amount of money necessary to balance the budget for Television Translator Fund is \$36,906 and;

**WHEREAS**, the amount of money necessary to balance the budget for Capital Expenditures Fund is \$553,592 and;

**WHEREAS**, the amount of money necessary to balance the budget for Solid Waste Fund is \$1,476,244 and;

**WHEREAS**, the 2022 Net valuation for assessment for the County of Logan as certified by the County Assessor is \$369,061,070.

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

Section 1. That for the purpose of meeting all general operating and other expenses of General Fund of the County of Logan during the 2023 budget year, there is hereby levied a tax of 29.868 mills, plus an abatement of .064 mills resulting in 29.932 mills upon each dollar of the total valuation for assessment of all taxable property within the County in 2022.

The details of the above tax levies are as follows:

<u>FUND</u>	<u>MILL LEVY</u>
General	13.968
Temporary General Property Tax Credit	-0-
Abatement/Tax Refund	<u>.064</u>
Total General	14.032
Road and Bridge	8.000
Human Services	2.300
Television Translator	.100
Capital Expenditure	1.500
Solid Waste	<u>4.000</u>
Total Levy	29.932

## RESOLUTION TO ADOPT BUDGET

No. 2022- 35

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, AND ADOPTING A BUDGET FOR THE COUNTY OF LOGAN, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE 1<sup>ST</sup> DAY OF JANUARY, 2023, AND ENDING ON THE LAST DAY OF DECEMBER, 2023.

WHEREAS, the Board of County Commissioners of Logan County has appointed Debbie Unrein to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Debbie Unrein, Budget Officer has submitted a proposed budget to this governing body on December 15, 2022 for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 15, 2022, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenue so that the budget remains in balance as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Logan, Colorado:

Section 1. That estimated expenditures including treasurer's fees for each fund are as follows:

GENERAL FUND	\$ 15,715,986
ROAD AND BRIDGE FUND	\$ 16,072,278
HUMAN SERVICES FUND	\$ 7,754,604
LODGING TAX FUND	\$ 225,238
CONTINGENCY FUND	\$ 702,000
TELEVISION TRANSLATOR FUND	\$ 109,564
E911 FUND	\$ 1,203,753
CAPITAL EXPENDITURES FUND	\$ 2,145,635
SALES AND USE TAX CAPITAL IMPROVEMENT FUND	\$ 5,610,848
SOLID WASTE DISPOSAL FUND	\$ 2,665,638
CONSERVATION TRUST FUND	\$ 431,501
AMBULANCE SERVICE FUND	\$ 899,621
FAIR FUND	\$ 500,168
TOTAL ALL FUNDS	\$ 54,036,834

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

### GENERAL FUND

From unappropriated surpluses	\$ 11,720,114
From sources other than general property tax	3,804,800
From the general property tax levy	5,178,665
Total General Fund	\$ 20,703,579

### ROAD AND BRIDGE FUND

From unappropriated surpluses	\$ 8,535,792
From sources other than general property tax	8,902,707
From the general property tax levy	2,952,489
Total Road and Bridge Fund	\$ 20,390,988

### HUMAN SERVICES FUND

From unappropriated surpluses	\$ 1,640,706
From sources other than general property tax	6,289,623
From the general property tax levy	848,840
Total Human Services Fund	\$ 8,779,169

#### LODGING TAX FUND

From unappropriated surpluses	\$	120,738
From sources other than general property tax		104,500
From the general property tax levy		-0-
Total Lodging Tax Fund	\$	225,238

#### CONTINGENCY FUND

From unappropriated surpluses	\$	702,000
From other sources other than general property tax		-0-
From the general property tax levy		-0-
Total Contingent Fund	\$	702,000

#### TELEVISION TRANSLATOR FUND

From unappropriated surpluses	\$	95,246
From sources other than general property tax		5,532
From the general property tax levy		36,906
Total Television Translator Fund	\$	137,684

#### E911 FUND

From unappropriated surpluses	\$	822,253
From other sources other than general property tax		381,500
From the general property tax levy		-0-
Total E911 Fund	\$	1,203,753

#### CAPITAL EXPENDITURES FUND

From unappropriated surpluses	\$	555,469
From sources other than general property tax		1,144,200
From the general property tax levy		553,592
Total Capital Expenditures Fund	\$	2,253,261

#### SALES AND USE TAX CAPITAL IMPROVEMENT FUND

From unappropriated surpluses	\$	4,790,407
From sources other than general property tax		2,291,500
From the general property tax levy		-0-
Total Sales And Use Tax Capital Improvement Fund	\$	7,081,907

#### SOLID WASTE DISPOSAL FUND

From unappropriated surpluses	\$	2,584,706
From sources other than general property tax		847,300
From the general property tax levy		1,476,244
Total Solid Waste Disposal Fund	\$	4,908,250

#### CONSERVATION TRUST FUND

From unappropriated surpluses	\$	351,351
From sources other than general property tax		80,150
From the general property tax levy		-0-
Total Conservation Trust Fund	\$	431,501

#### AMBULANCE SERVICE FUND

From unappropriated surpluses	\$	79,781
From sources other than general property tax		904,000
From the general property tax levy		-0-
Total Ambulance Service Fund	\$	983,781

**FAIR FUND**

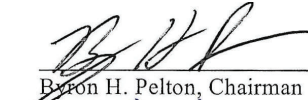
From unappropriated surpluses	\$	237,287
From sources other than general property tax		490,340
From the general property tax levy		-0-
Total Fair Fund	\$	727,627

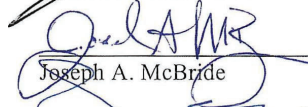
Section 3. That the budget submitted, and hereinabove summarized by fund, be, and the same hereby is approved and adopted as the budget of Logan County, Colorado for the year stated above.

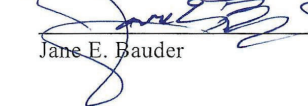
Section 4. That the budget hereby approved and adopted shall be signed by the Commissioners and certified by the County Clerk, and made a part of the public records of the County.

Adopted this 15th day of December, 2022.

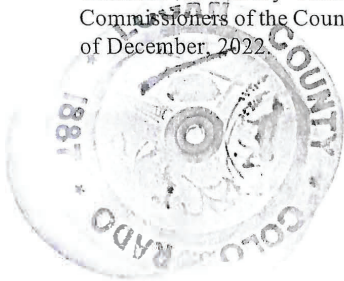
**BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF LOGAN AND  
STATE OF COLORADO**

  
Byron H. Pelton, Chairman (Aye) (Nay)

  
Joseph A. McBride (Aye) (Nay)

  
Jane E. Bauder (Aye) (Nay)

I, Pamela M. Bacon, the County Clerk and Recorder in and for the County of Logan, State of Colorado, do hereby certify that the foregoing resolution was adopted by the Board of County Commissioners of the County of Logan, State of Colorado, in its regular session assembled this 15th day of December, 2022.



  
County Clerk and Recorder



# RESOLUTION TO APPROPRIATE SUMS OF MONEY

No. 2022-36

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH BELOW, FOR LOGAN COUNTY, COLORADO, FOR THE 2023 BUDGET YEAR.

WHEREAS, the Board of County Commissioners has adopted the annual budget in accordance with the Local Government Budget Law, on December 15<sup>th</sup>, 2022; and

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

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

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Logan, Colorado:

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

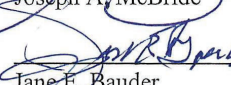
GENERAL FUND	\$ 15,715,986
ROAD AND BRIDGE FUND	\$ 16,072,278
HUMAN SERVICES FUND	\$ 7,754,604
LODGING TAX FUND	\$ 225,238
CONTINGENCY FUND	\$ 702,000
TELEVISION TRANSLATOR FUND	\$ 109,564
E911 FUND	\$ 1,203,573
CAPITAL EXPENDITURES FUND	\$ 2,145,635
SALES AND USE TAX CAPITAL IMPROVEMENT FUND	\$ 5,610,848
SOLID WASTE DISPOSAL SITE & FACILITY	\$ 2,665,638
CONSERVATION TRUST FUND	\$ 431,501
AMBULANCE SERVICE FUND	\$ 899,621
FAIR FUND	\$ 500,168
TOTAL ALL FUNDS	\$ 54,036,834

Adopted this 15<sup>th</sup> day of December, 2022.

BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF LOGAN AND  
STATE OF COLORADO

 (Aye) (Nay)  
Byron H. Pelton, Chairman

 (Aye) (Nay)  
Joseph A. McBride

 (Aye) (Nay)  
Jane E. Bauder

I, Pamela M. Bacon, the County Clerk and Recorder in and for the County of Logan, State of Colorado do hereby certify that the foregoing resolution was adopted by the Board of County Commissioners of the County of Logan, State of Colorado, in its regular session assembled this 15<sup>th</sup> day of December, 2022.

  
County Clerk and Recorder

764470 12/15/2022 10:18 AM B: 01052 P: 661 RES  
Page: 1 of 1 R \$0.00 D \$0.00 T \$0.00  
Pamela M. Bacon Clerk & Recorder, Logan County, Co





**TO:** County Commissioners<sup>1</sup> of LOGAN COUNTY, Colorado.

(taxing entity)<sup>A</sup>

(governing body)<sup>B</sup>

(local government)<sup>C</sup>

(GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

369,061,070

(not later than Dec. 15)

**TOTAL:** [ Sum of General Operating  
Subtotal and Lines 3 to 7 ]

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(print)
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Signed:

*Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.*

<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's *final* certification of valuation).

# **CERTIFICATION OF VALUES FORM**

\_\_\_\_\_ County Tax Entity Code

DOLA LGID/SID \_\_\_\_\_

## **CERTIFICATION OF VALUATION BY LOGAN COUNTY COUNTY ASSESSOR**

New Tax Entity ☐ YES ☒ NO

Date 12/02/2022

NAME OF TAX ENTITY: COUNTY

### **USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY**

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2022:

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	371,280,810	A
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	376,204,980	B
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	7,143,910	C
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	369,061,070	D
5.	NEW CONSTRUCTION: *	5.	\$	1,834,660	E
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	0	F
7.	ANNEXATIONS/INCLUSIONS:	7.	\$	0	G
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	0	H
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (20-1-301(1)(b), C.R.S.): Φ	9.	\$	0	I
10.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10.	\$	8,900.00	J
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$	23,788.00	K

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

\* New Constitution is defined as: Taxable real property structures and the personal property connected with the structure.

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.

Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

### **USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY**

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2022:

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	1,757,165,220	L
<b>ADDITIONS TO TAXABLE REAL PROPERTY</b>					
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	8,941,750	M
3.	ANNEXATIONS/INCLUSIONS:	3.	\$	0	N
4.	INCREASED MINING PRODUCTION: §	4.	\$	0	O
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	\$	0	P
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	0	Q
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$	0	R

#### **DELETIONS FROM TAXABLE REAL PROPERTY**

8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	0	S
9.	DISCONNECTIONS/EXCLUSIONS:	9.	\$	0	T
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	\$	0	U

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.

\* Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

1.	TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY	1.	\$	0	V
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IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED):	**	\$	7,068,193	W
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\*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5 (3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to be COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

**5.5% PROPERTY TAX REVENUE LIMITATION (29-1-301, C.R.S.)**

15-AR-DPT

ARL VOL 2

1-84 Rev 07-18



## LOGAN COUNTY, COLORADO

### LETTER OF BUDGET TRANSMITTAL

#### 2023 BUDGET

Adopted December 15, 2022

TO: DIVISION OF LOCAL GOVERNMENT  
1313 SHERMAN ST, ROOM 521  
DENVER, CO 80203

Attached is the 2023 budget for the **COUNTY OF LOGAN in LOGAN COUNTY (38008)** submitted pursuant to Section 30-1-113 CRS. This budget was adopted on December 15, 2022. If there are any questions on the budget, please contact Debbie Unrein, Finance Budget Officer, at 970-522-0880 ext. 256 at 315 Main Street, Sterling, CO 80751.

The mill levy certified to the County Commissioners is 29.868 mills plus an abatement of .064 mills resulting in a total mill levy of 29.932 for all operating purposes (not including GO bonds and interest or contractual obligations approved at elections or levies for capital expenditures). All mill levy revenue is based on a net assessed valuation of \$369,061,070. Enclosed is a copy of the certification of mill levies sent to the County Commissioners in the preface to the budget.

Included within the 2023 Logan County adopted budget is the budget for the Logan County E911 Authority board.

**AN INCREASED LEVY BEYOND THE PROPERTY TAX REVENUE LIMIT FOR LOGAN COUNTY (38008) IS NOT BEING REQUESTED.**

Attached is the 2023 budget for the **LOGAN COUNTY PEST CONTROL DISTRICT (38009)** submitted pursuant to Section 30-1-113 CRS. This budget was adopted on December 15, 2022. If there are any questions on the budget, please contact Debbie Unrein, Finance Budget Officer, at 970-522-0880 ext. 256 at 315 Main Street, Sterling, CO 80751.

The mill levy certified to the County Commissioners is 1.160 mills plus an abatement of .003 mills resulting in a total mill levy of 1.163 for all operating purposes (not including GO bonds and interest or contractual obligations approved at elections or levies for capital expenditures). All mill levy revenue is based on a net assessed valuation of \$122,513,050. A copy of the certification of mill levies sent to the County Commissioners is in the preface to the budget.

**AN INCREASED LEVY BEYOND THE PROPERTY TAX REVENUE LIMIT FOR LOGAN COUNTY PEST CONTROL DISTRICT (38009) IS NOT BEING REQUESTED.**

I hereby certify that the enclosed are true and accurate copies of the budget and certification of tax levies to the Board of County Commissioners.

*Debbie Unrein*

SIGNATURE OF OFFICER:

Debbie Unrein, Logan County Finance Budget Officer

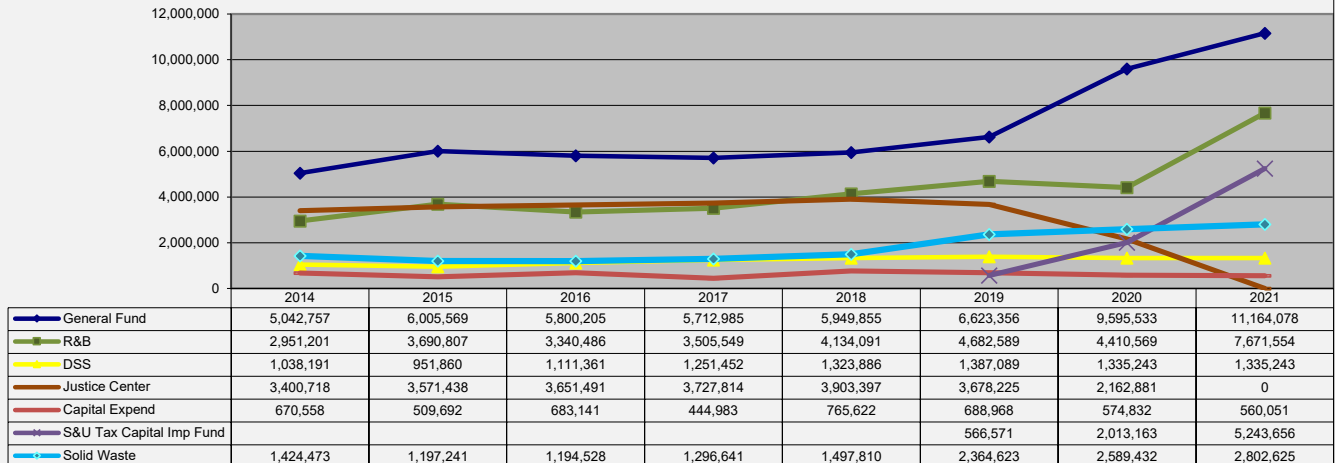
12/15/2022

Date

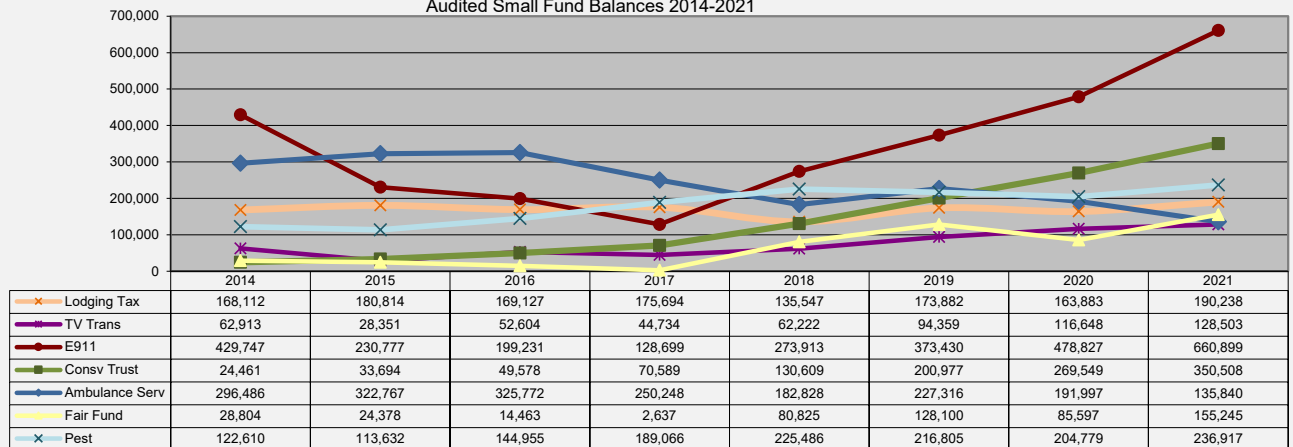
## LOGAN COUNTY FUND BALANCE HISTORY

	2014	2015	2016	2017	2018	2019	2020	2021
GENERAL FUND	5,042,757	6,005,569	5,800,205	5,712,985	5,949,855	6,623,356	9,595,533	11,164,078
ROAD AND BRIDGE	2,951,201	3,690,807	3,340,486	3,505,549	4,134,091	4,682,589	4,410,569	7,671,554
DPT OF HUMAN SERVICES	1,038,191	951,860	1,111,361	1,251,452	1,323,886	1,387,089	1,335,243	1,335,243
LODGING TAX	168,112	180,814	169,127	175,694	135,547	173,882	163,883	190,238
CONTINGENCY FUND	526,028	526,028	560,000	562,000	633,000	657,000	657,000	702,000
TV TRANSLATOR FUND	62,913	28,351	52,604	44,734	62,222	94,359	116,648	128,503
E911 AUTHORITY FUND	429,747	230,777	199,231	128,699	273,913	373,430	478,827	660,899
LC JUSTICE CENTER FUND	3,400,718	3,571,438	3,651,491	3,727,814	3,903,397	3,678,225	2,162,881	0
CAPITAL EXPENDITURES	670,558	509,692	683,141	444,983	765,622	688,968	574,832	560,051
SALES & USE TAX CAPITAL IMPROVEMENT FUND						566,571	2,013,163	5,243,656
SOLID WASTE DISPOSAL	1,424,473	1,197,241	1,194,528	1,296,641	1,497,810	2,364,623	2,589,432	2,802,625
CONSERVATION TRUST FUND	24,461	33,694	49,578	70,589	130,609	200,977	269,549	350,508
AMBULANCE SERVICE	296,486	322,767	325,772	250,248	182,828	227,316	191,997	135,840
FAIR FUND	28,804	24,378	14,463	2,637	80,825	128,100	85,597	155,245
Total LC Fund Balance	16,064,449	17,273,416	17,151,987	17,174,025	19,073,605	21,846,485	24,645,154	31,100,440
LC PEST CONTROL FUND	122,610	113,632	144,955	189,066	225,486	216,805	204,779	236,917

Audited Large Fund Balances 2014-2021



Audited Small Fund Balances 2014-2021





**LOGAN COUNTY, COLORADO**  
**COMPARATIVE SUMMARY OF PROPERTY TAX REVENUES**  
**2023**

	PRIOR YEAR 2021		CURRENT YEAR 2022		ADOPTED BUDGET YEAR 2023		INCREASE (DECREASE) BETWEEN BUDGET AND CURRENT YEAR LEVY	
ASSESSED VALUATIONS, MILL LEVIES, & PROPERTY TAXES:	LEVY	AMOUNT	LEVY	AMOUNT	LEVY	AMOUNT	LEVY	AMOUNT
NET ASSESSED VALUATION -COUNTY FUND		350,278,400		371,280,810		369,061,070		
GENERAL	20.958	7,317,037	19.431	7,214,357	14.032	5,178,665	(5.399)	(2,035,692)
ROAD & BRIDGE	6.000	2,103,080	3.000	1,113,842	8.000	2,952,489	5.000	1,838,647
HUMAN SERVICES	2.300	788,833	2.300	853,946	2.300	848,840		(5,106)
LODGING TAX FUND								
REVOLVING LOAN FUND								
CONTINGENT FUND								
TV TRANSLATOR	0.150	52,359	0.150	55,692	0.100	36,906	(0.050)	(18,786)
E911 AUTHORITY BOARD								
LOGAN COUNTY JUSTICE CENTER								
CAPITAL EXPENDITURES	0.500	174,535	1.000	371,281	1.500	553,592	0.500	182,311
SOLID WASTE SITE & FACILITY FUND					4.000	1,476,244	4.000	1,476,244
CONSERVATION TRUST								
AMBULANCE SERVICE								
FAIR FUND								
TOTALS	29.908	10,435,844	25.881	9,609,118	29.932	11,046,736	*	4.051
*INCLUDES TIF DISTRICT								
				<u>2022 Net</u>		<u>2023 Gross</u>		<u>2023 Net</u>
ASSESSED VALUATION				371,280,810		376,204,980		369,061,070
GENERAL OPERATING MILL LEVY			29.868	11,089,415	29.868	11,236,490	29.868	11,023,117
REFUNDS/ABATEMENTS			0.013	4,827	0.064	24,077	0.064	23,619
TEMPORARY TAX CREDIT			(4.000)	(1,485,123)				
NET MILL LEVY			25.881	9,609,119	29.932	11,260,567	29.932	11,046,736

**LOGAN COUNTY**  
Sterling, Colorado

**LOGAN COUNTY CONSOLIDATED FUND SUMMARY (38008)**

	ACTUAL 2021 COL.1	PROJECTED 2022 COL.2	REQUEST 2023 COL.3	COMMISSIONER APPROVED 2023 COL.4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
NET ASSESSED VALUE	350,278,400	371,280,810	368,787,970	369,061,070	-2,219,740	-0.60%
BEGINNING FUND BALANCE	24,712,000	31,114,232	32,235,850	32,235,850	1,121,618	3.60%
PROPERTY TAX	10,435,844	9,609,118	11,014,960	11,046,736	1,437,618	14.96%
REVENUE	23,925,456	23,676,233	25,797,199	25,246,152	1,569,919	6.63%
TOTAL AVAILABLE	59,073,300	64,399,583	69,048,009	68,528,738	4,129,155	6.41%
EXPENDITURES	26,957,404	32,163,734	52,332,679	54,036,834	21,873,100	68.01%
TRANSFER OUT	-1,015,456					
ENDING FUND BALANCE	31,100,440	32,235,849	16,715,330	14,491,904	-17,743,945.000	-55.04%
COUNTY MILL LEVY	29.868	29.868	29.868	29.868	0.000	
(TEMPORARY TAX CREDIT)/ABATEMENT	0.040	-3.987	0.000	0.064	4.051	
MILL LEVY	29.908	25.881	29.868	29.932	4.051	0.157

**SUMMARY BY FUND**

**GENERAL FUND**

BEGINNING FUND BALANCE	9,595,533	11,164,078	11,720,114	11,720,114	556,036	4.98%
PROPERTY TAX	7,317,037	7,214,357	5,232,364	5,178,665	-2,035,692	-28.22%
REVENUE	6,231,681	8,118,151	3,962,975	3,804,800	-4,313,351	-53.13%
TOTAL AVAILABLE	23,144,251	26,496,586	20,915,453	20,703,579	-5,793,007	-21.86%
EXPENDITURES	11,950,173	14,776,472	14,668,071	15,715,986	939,514	6.36%
TRANSFER TO CONTINGENCY (TABOR)	30,000					
ENDING FUND BALANCE	11,164,078	11,720,114	6,247,382	4,987,593	-6,732,521	-57.44%
GF MILL LEVY	20.918	23.418		13.968		
(TEMPORARY TAX CREDIT)/ABATEMENT		-3.987		0.064		
MILL LEVY	20.958	19.431	14.188	14.032	-5.399	-0.278

**ROAD & BRIDGE**

BEGINNING FUND BALANCE	4,410,569	7,671,554	8,535,792	8,535,792	864,238	11.27%
PROPERTY TAX	2,103,080	1,113,842	2,950,304	2,952,489	1,838,647	165.07%
REVENUE	6,485,809	5,064,190	9,337,032	8,902,707	3,838,517	75.80%
TOTAL AVAILABLE	12,999,458	13,849,586	20,823,128	20,390,988	6,541,402	47.23%
EXPENDITURES	5,327,904	5,313,794	16,692,187	16,072,278	10,758,484	202.46%
ENDING FUND BALANCE	7,671,554	8,535,792	4,130,941	4,318,710	-4,217,082	-49.40%
MILL LEVY	6.000	3.000	8.000	8.000	5.000	1.667

**DEPARTMENT OF HUMAN SERVICES**

BEGINNING FUND BALANCE	1,387,089	1,349,035	1,640,706	1,640,706	291,671	21.62%
PROPERTY TAX	788,833	853,946	848,212	848,840	-5,106	-0.60%
REVENUE	3,991,949	4,894,280	6,233,403	6,289,623	1,395,343	28.51%
TOTAL AVAILABLE	6,167,871	7,097,261	8,722,321	8,779,169	1,681,908	23.70%
EXPENDITURES	4,832,628	5,456,556	7,620,371	7,754,604	2,298,048	42.12%
ENDING FUND BALANCE	1,335,243	1,640,705	1,101,950	1,024,565	-616,140	-37.55%
MILL LEVY	2.300	2.300	2.300	2.300	0.000	0.000

**LODGING TAX**

BEGINNING FUND BALANCE	163,883	190,238	120,738	120,738	-69,500	-36.53%
REVENUE	175,696	95,200	104,500	104,500	9,300	9.77%
TOTAL AVAILABLE	339,579	285,438	225,238	225,238	-60,200	-21.09%
EXPENDITURES	149,341	164,700	225,238	225,238	60,538	36.76%
**ENDING FUND BALANCE	190,238	120,738	0	0		

**CONTINGENCY**

BEGINNING FUND BALANCE	672,000	702,000	702,000	702,000	0	0.00%
REVENUE	30,000	0	0	0	0	
TOTAL AVAILABLE	702,000	702,000	702,000	702,000	0	
EXPENDITURES	0	0	702,000	702,000	702,000	
**ENDING RESTRICTED FUND BALANCE	702,000	702,000	0	0		

**TV TRANSLATOR**

BEGINNING FUND BALANCE	116,648	128,503	95,246	95,246	-33,257	-25.88%
PROPERTY TAX	52,359	55,692	36,879	36,906	-18,786	-33.73%
REVENUE	7,194	5,569	5,532	5,532	-37	-0.66%
TOTAL AVAILABLE	176,201	189,764	137,657	137,684	-52,080	-27.44%
EXPENDITURES	47,698	94,518	109,564	109,564	15,046	15.92%
ENDING FUND BALANCE	128,503	95,246	28,093	28,120	-67,126	-70.48%
MILL LEVY	0.150	0.150	0.100	0.100	-0.050	-33.33%

**E911**

BEGINNING FUND BALANCE	478,827	660,899	822,253	822,253	161,354	24.41%
REVENUE	366,433	373,066	381,500	381,500	8,434	2.26%
TOTAL AVAILABLE	845,260	1,033,965	1,203,753	1,203,753	169,788	16.42%
EXPENDITURES	184,361	211,712	1,203,753	1,203,753	992,041	468.58%
**ENDING FUND BALANCE	660,899	822,253	0	0		

**LOGAN COUNTY**  
Sterling, Colorado

	ACTUAL 2021 COL.1	PROJECTED 2022 COL.2	REQUEST 2023 COL.3	COMMISSIONER APPROVED 2023 COL.4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
<b>LOGAN COUNTY JUSTICE CENTER</b>						
BEGINNING FUND BALANCE	2,162,881					
REVENUE	327					
TOTAL AVAILABLE	2,163,208					
EXPENDITURES	1,177,752					
TRANSFER OUT	-985,456					
NET POSITION END OF YEAR	0					
<b>CAPITAL EXPENDITURES FUND</b>						
BEGINNING FUND BALANCE	574,832	560,051	555,469	555,469	-4,582	-0.82%
PROPERTY TAX	174,535	371,281	472,049	553,592	182,311	49.10%
REVENUE	565,772	531,029	1,158,967	1,144,200	613,171	115.47%
TOTAL AVAILABLE	1,315,139	1,462,361	2,186,485	2,253,261	790,900	54.08%
EXPENDITURES	755,088	906,892	2,033,245	2,145,635	1,238,743	136.59%
**ENDING FUND BALANCE	560,051	555,469	153,240	107,626	-447,843	-80.62%
MILL LEVY	0.500	1.000	1.280	1.500	0.500	50.00%
<b>SALES &amp; USE TAX CAPITAL IMPROVEMENT FUND</b>						
BEGINNING FUND BALANCE	2,013,163	5,243,656	4,790,407	4,790,407	-453,249	
REVENUE	3,959,374	2,427,500	2,291,500	2,291,500	-136,000	100.00%
TOTAL AVAILABLE	5,972,537	7,671,156	7,081,907	7,081,907	-589,249	100.00%
EXPENDITURES	728,881	2,880,749	4,585,848	5,610,848	2,730,099	100.00%
**ENDING FUND BALANCE	5,243,656	4,790,407	2,496,059	1,471,059	-3,319,348	100.00%
<b>SOLID WASTE DISPOSAL FUND</b>						
BEGINNING FUND BALANCE	2,589,432	2,802,625	2,584,706	2,584,706	-217,919	-7.78%
PROPERTY TAX	0	0	1,475,152	1,476,244	1,476,244	#DIV/0!
REVENUE	814,480	694,319	847,300	847,300	152,981	22.03%
TOTAL AVAILABLE	3,403,912	3,496,944	4,907,158	4,908,250	1,411,306	40.36%
EXPENDITURES	601,287	912,238	2,662,734	2,665,638	1,753,400	192.21%
ENDING FUND BALANCE	2,802,625	2,584,706	2,244,424	2,242,612	-342,094	-13.24%
MILL LEVY	0.000	0.000	4.000	4.000	4.000	>100%
<b>CONSERVATION TRUST FUND</b>						
BEGINNING FUND BALANCE	269,549	350,508	351,351	351,351	843	0.24%
REVENUE	80,959	80,175	80,150	80,150	-25	-0.03%
TOTAL AVAILABLE	350,508	430,683	431,501	431,501	818	0.19%
EXPENDITURES	0	79,332	431,501	431,501	352,169	443.92%
**ENDING FUND BALANCE	350,508	351,351	0	0	-351,351	-100.00%
<b>AMBULANCE SERVICE</b>						
BEGINNING FUND BALANCE	191,997	135,840	79,781	79,781	-56,059	-41.27%
REVENUE	699,848	794,000	904,000	904,000	110,000	13.85%
TOTAL AVAILABLE	891,845	929,840	983,781	983,781	53,941	5.80%
EXPENDITURES	756,005	850,059	899,621	899,621	49,562	5.83%
ENDING FUND BALANCE	135,840	79,781	84,160	84,160	4,379	5.49%
<b>FAIR FUND</b>						
BEGINNING FUND BALANCE	85,597	155,245	237,287	237,287	82,042	52.85%
PRIOR YEAR ADJUSTMENT/TRANSFER	0	0	0	0	0	
REVENUE	515,934	598,754	490,340	490,340	-108,414	-18.11%
TOTAL AVAILABLE	601,531	753,999	727,627	727,627	-26,372	-3.50%
EXPENDITURES	446,286	516,712	498,546	500,168	-16,544	-3.20%
**ENDING FUND BALANCE	155,245	237,287	229,081	227,459	-9,828	-4.14%
<b>**Ending Fund balances in APPROVED column are budgeted in the contingency reserve line</b>						
<b>LOGAN COUNTY PEST CONTROL FUND</b>						
NET ASSESSED VALUE	121,055,920	125,411,130	122,576,400	122,513,050	-2,898,080	-2.31%
BEGINNING FUND BALANCE	236,917	270,686	315,800	315,800	45,114	16.67%
PROPERTY TAX	137,628	144,750	142,189	142,483	-2,267	-1.57%
REVENUE	114,150	93,000	117,219	117,248	24,248	26.07%
TOTAL AVAILABLE	488,695	508,436	575,208	575,531	67,095	13.20%
EXPENDITURES	218,009	192,636	434,657	436,974	244,338	126.84%
ENDING FUND BALANCE	270,686	315,800	140,551	138,557	-177,243	-56.13%
RESTRICTED FUND BALANCE (TABOR)	7,000	7,000	7,000	7,000	0	0.00%
ENDING USABLE FUND BALANCE	263,686	308,800	133,551	131,557	-177,243	-57.40%
MILL LEVY	1.160	1.160	1.160	1.163	0.003	0.26%

# LOGAN COUNTY

Sterling, Colorado

## BUDGET SUMMARY FOR GENERAL FUND

LOGAN COUNTY, COLORADO

SUMMARY	ACTL PRIOR YR 2021 COL.1	PROJECTED CURRNT YR 2022 COL.2	REQ YR 2023 COL.3	COMMISSIONER APPROVED 2023 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
<b>OPERATING FUND BALANCE, BEGINNING OF YEAR</b>	<b>9,595,533</b>	<b>11,164,078</b>	<b>11,720,114</b>	<b>11,720,114</b>	556,036	4.98%
NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES	7,317,037	7,214,357	5,232,364	5,178,665	(2,035,692)	-28.22%
INTERGOVERNMENTAL REVENUE	1,443,016	4,240,364	400,256	402,081	(3,838,283)	-90.52%
OTHER REVENUE:	4,788,665	3,877,787	3,562,719	3,402,719	(475,068)	-12.25%
TOTAL AVAILABLE REVENUES OTHER THAN PROPERTY TAXES	6,231,681	8,118,151	3,962,975	3,804,800	(4,313,351)	-53.13%
<b>TOTAL REVENUE</b>	<b>13,548,718</b>	<b>15,332,508</b>	<b>9,195,339</b>	<b>8,983,465</b>	(6,349,043)	-41.41%
<b>TOTAL AVAILABLE RESOURCES</b>	<b>23,144,251</b>	<b>26,496,586</b>	<b>20,915,453</b>	<b>20,703,579</b>	(5,793,007)	-21.86%
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT	4,553,430	4,880,504	5,058,787	5,109,799	229,295	4.70%
JUDICIAL-DISTRICT ATTORNEY	511,673	592,258	592,258	592,258		
PUBLIC SAFETY	4,614,746	4,862,754	5,815,354	5,864,184	1,001,430	20.59%
AUXILIARY SERVICES	640,716	636,399	705,142	716,132	79,733	12.53%
HEALTH & WELFARE	296,580	390,268	419,156	311,529	(78,739)	-20.18%
MISCELLANEOUS	1,333,028	3,414,289	2,077,374	3,122,084	(292,205)	-8.56%
<b>TOTAL EXPENDITURES</b>	<b>11,950,173</b>	<b>14,776,472</b>	<b>14,668,071</b>	<b>15,715,986</b>	939,514	6.36%
<b>TRANSFER TO CONTINGENCY/TABOR</b>	30,000					
<b>GF OPERATING YR END FUND BAL</b>	<b>11,164,078</b>	<b>11,720,114</b>	<b>6,247,382</b>	<b>4,987,593</b>	(6,732,521)	-57.44%
<b>RESTRICTED FUNDS:</b>						
<b>Tabor Reserve -reflected in Contingency Fund (GASB 54) section 5 page 1</b>	702,000	702,000	702,000	702,000		
<b>FUND BALANCE INCLUDING TABOR RESERVE</b>	<b>11,866,078</b>	<b>12,422,114</b>	<b>6,949,382</b>	<b>5,689,593</b>	(6,732,521)	-54.20%
<b>CALCULATION OF MILL LEVY</b>						
AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET	7,317,037	7,214,357	5,232,364	5,178,665	(2,035,692)	-28.22%
ADD PROVISION FOR UNCOLLECT TOTAL AMOUNT PROPERTY TAX NEEDED	24,098					
	7,341,135	7,214,357	5,232,364	5,178,665	(2,035,692)	-28.22%
NET ASSESSED VALUATION	350,278,400	371,280,810	368,787,970	369,061,070	(2,219,740)	-0.60%
MILL LEVY REQUIRED	20.958	19.431	14.188	14.032	(5.399)	-27.79%

# LOGAN COUNTY

Sterling, Colorado

## GENERAL FUND REVENUE

ACCT NO GROUP		ACTL PRIOR YR	PROJECTED	REQ YR 2023	COMMISSIONER	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
		2021 COL.1	CURRNT YR 2022 COL.2		APPROVED 2023 COL. 4		
330	INTERGOVERNMENTAL REVENUE (SPECIFY SOURCE)						
331	FEDERAL						
330 - INTERGOVERNMENTAL REVENUE							
33001	CIGARETTE TAXES	4,759	4,500	4,000	4,000	-500	-11.11%
33002	STATE VETERANS AFFAIRS	13,627	28,560	28,560	28,560		
33003	STATE ELECTRICAL BOARD FINES						
33005	COST ALLOCATION	77,860	112,000	110,000	110,000	-2,000	-1.79%
33007	MV PENALTY ASSESSMENT						
33011	US MINERAL LEASING & SEV TAX	21,026	158,960	50,000	50,000	-108,960	-68.55%
33012 **	NON COUNTY PRISONERS	234,893	75,000	75,000	75,000		
33017 *	EMERGENCY MEDICAL SERVICE						
33018 *	VA GRANT/VOCA (FED)						
33020 *	VA GRANT/VALE	23,920	30,000	30,000	31,825	1,825	6.08%
33030 *	SEARCH & RESCUE GRANT	5,581	4,850	4,850	4,850		
33033 *	BULLETPROOF VESTS GRANT (FED)	1,079	4,875	4,875	4,875		
33034	POST GRANT (SHERIFF)	13,685	6,000	6,000	6,000		
33039 *	LO CO EMERGENCY MANAGEMENT (FED)	33,000	30,000	45,171	45,171	15,171	50.57%
33041 *	DUI ENFORCEMENT	18,000	12,750	10,000	10,000	-2,750	-21.57%
33042 *	US MARSHALL	1,300					
33043	STATE GRANT ELECTION SECURITY			12,500	12,500		
33047 *	SEAT BELT/CLICK IT OR TICKET	2,750	1,651			-1,651	-100.00%
33048 *	STATE ARCHI SEARCH GRANT						
33049 *	STATE GRANT TYLER UPGRADE	46,059					
33050	ELECTRONIC RECORDING TECH STATE GRANT	23,381	(2,736)				#DIV/0!
33051	GIS FUNDING/E911	1,300	1,300	1,300	1,300		
33054	NJC CONTRACT/FRGRND FACILITIES	18,000	18,000	18,000	18,000		
33056	SHRF MISC REVENUE	5,000					
33057	BLUE SANTA REVENUE						
33070	REDI GRANT ANNEX RENOVATION	9,606	165,000				
33581	GOCO GRANT	350,000					
33589	DIABETES PREVENTION GRANT	3,441					#DIV/0!
33591	CARES FUNDING	26,343					#DIV/0!
33593	SB20B-001	47,107					
33594	LOCAL FISCAL RECOVERY FUNDS	459,734	3,570,397				
33595	CLRK GRANT/ TYLER SOFTWARE MAINT/ENDS 20	1,565					
33598	CLRK GRANT/ARCA SEARCH		19,257				
	TOTAL INTERGVMNTL REVENUE	1,443,016	4,240,364	400,256	402,081	-3,838,283	-90.52%
310 - TAXES							
31120	TAX ADVERTISING	9,080	7,000	7,000	7,000		
31130	TAX SALE	4,780	1,000			-1,000	-100.00%
31200	SPECIFIC OWNERSHIP TAXES	801,328	790,000	730,000	570,000	-220,000	-27.85%
313 - NON PROPERTY TAX							
31301	SALES TAX	1,108,928	1,165,000	1,100,000	1,100,000	-65,000	-5.58%
31302	USE TAX	377,206	48,000	45,000	45,000	-3,000	-6.25%
31910	DELINQUENT TAX-PENALTY-INT	7,749	8,178			-8,178	-100.00%
320 - LICENSES & PERMITS							
32110	LIQUOR LICENSES (15% ONLY)	737	1,800	1,500	1,500	-16.67%	-16.67%
32210	BUILDING PERMITS	521,852	70,000	40,000	40,000	-30,000	-42.86%
32220	ZONING FEES & PERMITS	9,350	10,000	10,000	10,000		
340 - CHARGES FOR SERVICES							
34001	SHERIFFS FEES	38,068	30,000	30,000	30,000		
34002	COUNTY CLERK FEE	317,112	300,000	300,000	300,000	270,000	
34003	COUNTY TREASURER'S COMM & FEES	499,953	425,000	425,000	425,000	125,000	
34004	CLERKS REG FEES & SPECIAL PURPOSE	214,197	217,425	200,000	200,000	-17,425	-8.01%
34005	COUNTY COURT FEES	1,829	3,000	2,000	2,000	-1,000	-33.33%
34007	PUBLIC TRUSTEES FEES	28,352	20,000	20,000	20,000		
34009	ASSESSORS FEES	2,192	2,000	2,000	2,000		
34010	SURVEYORS FEES						
34017	ELECTION FEES	32,593	15,000	15,000	15,000		
360 - MISCELLANEOUS RECEIPTS							
36120	INTEREST EARNINGS	75,747	50,000	50,000	50,000		

# LOGAN COUNTY

Sterling, Colorado

ACCT NO GROUP		ACTL PRIOR YR 2021 COL.1	PROJECTED CURRNT YR 2022 COL.2	REQ YR 2023 COL.3	COMMISSIONER APPROVED 2023 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
36416	REFUND/MV FUEL TAX	269	200	200	200		
36417	REFUND/SALARY & FRINGE	5,745	25,116	20,000	20,000	-5,116	-20.37%
36421	PROCEEDS FOR COUNTY ATTORNEY	175,467	198,820	190,000	190,000	-8,820	-4.44%
36423	PROCEEDS FOR LODGING TAX	33,000	33,000	33,000	33,000		
36424	SHERIFF OT REIMBURSEMENT	6,940	6,017	5,000	5,000	-1,017	-16.90%
36425	EXTENSION FAIR REVENUE	10,792	11,135	11,000	11,000	-135	-1.21%
<b>370 - TRANSFERS FROM OTHER FUNDS</b>							
39402	DEPARTMENT OF HUMAN SERVICES						
39404	LANDFILL FUND						
39405	TV TRANSLATOR						
<b>390 - OTHER FINANCING SERVICES</b>							
39110	SALE OF ASSETS	29,723	910			-910	
39111	SALE OF ASSETS-LAND						
39120 *	CLERK E-RECORDING	14,879	915	15,305	15,305	14,390	1572.68%
39121	INSURANCE CLAIMS	3,534	102,272			-102,272	-100.00%
39124	DIVIDENDS-CORA FORFEITURES	34,052	22,000	20,000	20,000	-2,000	-9.09%
39127	CLRK/UNINSURED MOTORIST FEES	2,057	1,297	7,714	7,714	6,417	494.76%
39128	OTHER	3,460	2,040			-2,040	-100.00%
39133	RENTS/MISC & SERVICE CENTER	123,355	101,000	100,000	100,000	-1,000	-0.99%
39140	EXHIBIT CENTER RENT	12,555	13,000	10,000	10,000	-3,000	-23.08%
39141	SHERIFF/REV RESTITUTION	24,942	15,000	15,000	15,000		
39142 *	SHERIFF'S OFFICE COMMISSARY	43,262	25,000	25,000	25,000		
39143 *	PROCEEDS FROM SEIZ/CHECKING & SAV						#DIV/0!
39144	INMATE PHONE REVENUE	29,369	20,000	20,000	20,000		
39146	SILVER SNEAKER REVENUE	4,357	3,500	3,500	3,500		
39148	CONCEALED WEAPONS PERMIT FEE	26,778	20,000	20,000	20,000		
39149	VIN INSPECTION FEES	4,475	3,000	3,000	3,000		
39152	APPLICANT FINGERPRINT CARDS						
39153	REIMBURSEMENT OF EXPENDITURES	59,837	35,000	35,000	35,000		
39154	SHERIFF REIMB OF EXPENDITURES	2,454	1,261			-1,261	
39155	INMATE FUNDS/INACTIVE ACCOUNTS						
39158	SHERIFF ADMIN REVENUE	3,392	1,500	1,500	1,500		
39159	GARY DESOTO FINANCIALS/REVENUE	2,806	6,000	2,000	2,000	-4,000	-66.67%
39160	PROCEEDS FROM CAPITAL LEASE OBLGTN						
39161	CRT REVENUES	600	500			-500	-100.00%
39162	CLARENCE CORNER REVENUE	423	250	100	100	-150	-60.00%
39164	SHOOTING COMPLEX MEMBERSHIP	15,550	13,000	13,500	13,500	500	3.85%
39165	SSC TARGET AND MISC REV	20,700	5,000	5,000	5,000		
39166	SSC DONATIONS	2,945	10,770	3,500	3,500	-7,270	-67.50%
39167	SSC LEASE/RENTS	4,208	6,789	6,900	6,900	111	1.63%
39168	TREE DONATIONS	1,470	775			-775	-100.00%
39169	HERITAGE CENTER RENTAL	950	1,545	1,000	1,000	-545	-35.28%
39170	OEM DONATIONS						
39172	POSTAGE REIMBURSEMENT						
39173	SUNSET DONATIONS						#DIV/0!
39174	SSC DAILY USE FEES	19,526	20,000	18,000	18,000	-2,000	-10.00%
39176	VETERANS OFFICE DONATIONS	100	100			-100	
39177	DONATIONS	4,590					
39178	FAIRGROUND MEMORIAL DONATIONS	7,450	4,900			-4,900	
39179	FAIRGROUNDS SECURITY DEPOSIT	1,600					
39182	HERITAGE CENTER REVENUE		2,772				
	<b>TOTAL OTHER REVENUE</b>	<b>4,788,665</b>	<b>3,877,787</b>	<b>3,562,719</b>	<b>3,402,719</b>	<b>-475,068</b>	<b>-12.25%</b>
	AUDIT ADJUSTMENT						
	TOTAL INTERGOVERNMENTAL REVENUE AND OTHER REVENUE	<b>6,231,681</b>	<b>8,118,151</b>	<b>3,962,975</b>	<b>3,804,800</b>	<b>-4,313,351</b>	<b>-53.13%</b>
*	W/OUT GRANT & SET ASIDE MONIES	6,018,678	8,007,110	3,814,274	3,654,274	-4,352,836	-54.36%



**LOGAN COUNTY**  
Sterling, Colorado

**GENERAL FUND  
EXPENDITURE FUNCTIONS**

ACCT NO GROUP	EXPENDITURE FUNCTION	ACTL PRIOR YR 2021 COL.1	PROJECTED CURRNT YR 2022 COL.2	REQ YR 2023 COL.3	COMMISSIONER APPROVED 2023 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
<b>400 GENERAL GOVERNMENT</b>							
40110	COUNTY COMMISSIONERS	389,740	410,620	433,040	452,503	41,883	10.20%
40121	COUNTY ATTORNEY	414,990	430,511	453,785	462,682	32,171	7.47%
40122	COUNTY SURVEYOR			4,595	4,595	4,595	#DIV/0!
40124	PLANNING & ZONING	149,001	148,419	148,935	153,554	5,135	3.46%
40126	FINANCE	196,806	192,787	201,168	207,097	14,310	7.42%
40128	HUMAN RESOURCES	158,500	160,630	163,632	168,246	7,616	4.74%
40129	INFO TECHNOLOGY SERVICES	113,189	134,915	241,600	174,100	39,185	29.04%
40200	COUNTY CLERK & RECORDER	696,654	669,096	795,460	823,590	154,494	23.09%
40250	ELECTIONS	81,982	148,123	136,626	136,626	-11,497	-7.76%
40300	COUNTY TREASURER	456,762	476,489	451,858	458,449	-18,040	-3.79%
40123	PUBLIC TRUSTEE OFFICE	16,490	17,760	20,630	17,555	-205	-1.15%
40400	COUNTY ASSESSOR	860,601	830,148	817,321	832,871	2,723	0.33%
40600	MAINT OF BLDGS & GROUNDS	651,257	652,321	712,987	740,781	88,460	13.56%
40601	COURTHOUSE/ANNEX FACILITY	166,031	376,185	170,100	170,100	-206,085	-54.78%
40602	JUSTICE CENTER FACILITY	92,371	121,300	170,500	170,500	49,200	40.56%
40603	CENTRAL SERVICES FACILITY	76,889	66,400	79,050	79,050	12,650	19.05%
40604	HERITAGE CENTER FACILITY	32,167	44,800	57,500	57,500	12,700	28.35%
	<b>TOTAL</b>	<b>4,553,430</b>	<b>4,880,504</b>	<b>5,058,787</b>	<b>5,109,799</b>	229,295	4.70%
<b>JUDICIAL</b>							
41510	DISTRICT ATTORNEY	511,673	592,258	592,258	592,258		
	<b>TOTAL</b>	<b>511,673</b>	<b>592,258</b>	<b>592,258</b>	<b>592,258</b>		
<b>420 PUBLIC SAFETY</b>							
42110	COUNTY SHERIFF	2,345,010	2,541,819	2,752,337	2,776,925	235,106	9.25%
42120	COUNTY JAIL	1,889,227	1,925,130	2,602,746	2,620,543	695,413	36.12%
42130	COUNTY CORONER	199,312	209,035	267,013	267,013	57,978	27.74%
42140	VICTIMS ASSISTANCE	72,505	73,766	78,512	82,647	8,881	12.04%
42410	EMERGENCY MANAGEMENT	108,692	113,004	114,746	117,056	4,052	3.59%
	<b>TOTAL</b>	<b>4,614,746</b>	<b>4,862,754</b>	<b>5,815,354</b>	<b>5,864,184</b>	1,001,430	20.59%
<b>4600 AUXILIARY SERVICES</b>							
46100	EXTENSION SERVICES	141,612	159,749	177,107	179,416	19,667	12.31%
46101	EXTENSION FAIR	36,099	35,398	38,287	38,287	2,889	8.16%
46300	FAIRGROUNDS	120,711	130,041	161,409	161,409	31,368	24.12%
46301	SUNSET GARDENS	54,219	24,046	29,486	29,486	5,440	22.62%
46500	TOURIST INFO CENTER	94,646	92,437	98,321	103,040	10,603	11.47%
46600	SHOOTING SPORTS COMPLEX	43,664	37,447	40,034	40,034	2,587	6.91%
46700	VETERANS OFFICE	39,215	37,030	47,735	49,387	12,357	33.37%
46800	HERITAGE CENTER	94,387	96,851	92,663	94,973	-1,878	-1.94%
46910	DESOTO YOUTH CENTER	15,463	22,500	19,200	19,200	-3,300	-14.67%
49004	LIBRARY	700	900	900	900		
	<b>TOTAL</b>	<b>640,716</b>	<b>636,399</b>	<b>705,142</b>	<b>716,132</b>	79,733	12.53%
48000	<b>HEALTH &amp; WELFARE</b>	<b>296,580</b>	<b>390,268</b>	<b>419,156</b>	<b>311,529</b>		-20.18%
	<b>SUBTOTAL</b>	<b>10,617,145</b>	<b>11,362,183</b>	<b>12,590,697</b>	<b>12,593,902</b>	1,231,719	10.84%
<b>MISCELLANEOUS</b>							
48000	INTERGOVERNMENTAL	432,742	63,148	71,063	71,063	7,915	12.53%
49000	MISCELLANEOUS	900,286	3,351,141	2,006,311	3,051,021	-300,120	-8.96%
49000	DEBT SERVICE PRINCIPAL						
	<b>TOTAL MISCELLANEOUS</b>	<b>1,333,028</b>	<b>3,414,289</b>	<b>2,077,374</b>	<b>3,122,084</b>	-292,205	-8.56%
	<b>TOTAL EXPENDITURES</b>	<b>11,950,173</b>	<b>14,776,472</b>	<b>14,668,071</b>	<b>15,715,986</b>	939,514	6.36%

**LOGAN COUNTY**  
Sterling, Colorado

<b>COMMISSIONERS 01.40110</b>		<b>ACTUAL 2021</b>	<b>PROJECTED 2022</b>	<b>COMMISSIONER APPROVED 2023</b>	<b>VARIANCE APPROVED / PROJECTED</b>	<b>% OF CHANGE</b>
<b># OF EMPLOYEES</b>						
11100	3 ELECTED OFFICIALS SALARIES	222,379	230,295	237,233	6,938	3%
11200	1 FULL TIME SALARIES	61,918	64,050	66,400	2,350	4%
11300	0.5 SHARED POSITION SALARY	16,214	17,160	18,335	1,175	7%
11400	TEMPORARY & OVERTIME					
11409	ARPA PREMIUM PAY	3,000				
	<b>TOTAL SALARIES</b>	<b>303,511</b>	<b>311,505</b>	<b>321,968</b>	10,463	3%
11610	SOCIAL SECURITY	18,509	18,870	19,962	1,092	6%
11611	MEDICARE TAX	4,328	4,423	4,669	246	6%
11620	WORKERS COMPENSATION	492	510	525	15	3%
11630	RETIREMENT	12,021	12,460	12,879	419	3%
11631	HEALTH INSURANCE	34,287	36,000	48,632	12,632	35%
11632	LIFE INSURANCE	291	290	301	11	4%
11633	ST/LT DISABILITY	346	400	448	48	12%
11634	UNEMPLOYMENT INSURANCE	241	162	169	7	4%
	<b>TOTAL PERSONNEL EXPENSE</b>	<b>374,026</b>	<b>384,620</b>	<b>409,553</b>	24,933	6%
12100	OFFICE SUPPLIES	727	2,200	2,500	300	14%
13100	PROFESSIONAL SERVICES	2,935	7,200	20,000	12,800	178%
13210	TELEPHONE/INTERNET	1,983	2,200	2,400	200	9%
13220	POSTAGE	445	450	500	50	11%
13400	ADVERTISING	5,577	5,200	5,500	300	6%
13820	REPAIR & MAINT/EQUIPMENT		250	500	250	100%
13830	MAINTENANCE CONTRACTS	1,008	850	850		
14100	MISCELLANEOUS	386	500	500		
14200	MEMBERSHIP & DUES	510	550	1,000	450	82%
14201	DUES & MEETINGS (DISTRICT #1)	1,718	3,000	3,000		
14202	DUES & MEETINGS (DISTRICT #2)		1,600	3,000	1,400	88%
14203	DUES & MEETINGS (DISTRICT #3)	301	400	3,000	2,600	650%
14204	MEETING EXPENSE	74		200	200	#DIV/0!
14700	STAFF TRAINING	50				
20000	CAPITAL OUTLAY		1,600		-1,600	>100%
	AUDIT ADJUSTMENT					
	<b>TOTAL OPERATING EXPENSE</b>	<b>15,714</b>	<b>26,000</b>	<b>42,950</b>	16,950	65%
	<b>COMMISSIONER EXPENDITURES</b>	<b>389,740</b>	<b>410,620</b>	<b>452,503</b>	41,883	10%

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	<b>CAPITAL EXPENDITURE REQUEST</b>	
23.49800.93684	SHREDDER	-0-
23.49800.93684	COMM/DESK, CHAIR, BOOKCASE	1,000
23.49800.93684	MAILING SYSTEM	10,000
		11,000

**LOGAN COUNTY**  
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<b>ATTORNEY 01.40121</b>		<b>ACTUAL 2021</b>	<b>PROJECTED 2022</b>	<b>COMMISSIONER APPROVED 2023</b>	<b>VARIANCE APPROVED / PROJECTED</b>	<b>% OF CHANGE</b>
# OF EMPLOYEES						
11200	4 FULL TIME SALARY	279,225	297,500	307,356	9,856	3%
11300	1 PART TIME SALARIES	34,019	33,000	42,057	9,057	27%
11400	TEMPORARY & OVERTIME					
11409	ARPA PREMIUM PAY	11,670				
11500	SICK LEAVE RESERVE LIABILITY			800	800	>100%
	<b>TOTAL SALARIES</b>	<b>324,914</b>	<b>330,500</b>	<b>350,213</b>	19,713	6%
11610	SOCIAL SECURITY	19,699	20,028	21,713	1,685	8%
11611	MEDICARE TAX	4,606	4,693	5,078	385	8%
11620	WORKERS COMPENSATION	545	456	550	94	21%
11630	RETIREMENT	12,530	13,220	14,009	789	6%
11631	HEALTH INSURANCE	41,913	44,518	54,036	9,518	21%
11632	LIFE INSURANCE	240	240	335	95	40%
11633	ST/LT DISABILITY	1,358	1,550	1,848	298	19%
11634	UNEMPLOYMENT	962	661	700	39	6%
	<b>TOTAL PERSONNEL EXPENSE</b>	<b>406,767</b>	<b>415,866</b>	<b>448,482</b>	32,616	8%
12100	OFFICE SUPPLIES	1,376	1,400	1,400		
12115	LIBRARY	2,940	2,940	3,100	160	5%
13100	PROFESSIONAL SERVICES	20	2,240	1,000	-1,240	-55%
13210	TELEPHONE/INTERNET	1,738	1,800	1,800		
13220	POSTAGE	191	200	200		
13300	FUEL/MILEAGE			100	100	>100%
13400	ADVERTISING & LEGAL NOTICES			300	300	#DIV/0!
13820	RPR & MAINTENANCE/EQUIPMENT		75	500	425	>100%
14200	MEMBERSHIP & DUES	1,858	1,840	2,000	160	9%
14204	MEETING EXPENSE	100	4,150	3,800	-350	>100%
14700	STAFF TRAINING					
20000	CAPITAL OUTLAY					
	AUDIT ADJUSTMENT					
	<b>TOTAL OPERATING EXPENSE</b>	<b>8,223</b>	<b>14,645</b>	<b>14,200</b>	-445	-3%
	<b>ATTORNEY EXPENDITURES</b>	<b>414,990</b>	<b>430,511</b>	<b>462,682</b>	32,171	7%

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**CAPITAL EXPENDITURE REQUEST**

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**LOGAN COUNTY**  
*Sterling, Colorado*

<b>SURVEYOR</b> <b>01.40122</b>		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
11100	ELECTED OFFICIAL - SURVEYOR SALARY			4,595	4,595	>100%
13100	SURVEYING & DRAFTING					
13201	ENGINEERING & LND ACQUISITION					
13301	SURVEYOR PLATS					
13302	SURVEY'S MONUMENTS (BOXES)					
13620	BONDS					
	AUDIT ADJUSTMENT					
	<b>SURVEYOR EXPENDITURES</b>			<b>4,595</b>	4,595	>100%

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<b>PLANNING &amp; ZONING 01.40124</b>		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
<b>REVENUE</b>						
	BUILDING & SPECIAL USE PERMITS	521,852	70,000	40,000	-30,000	-43%
	ZONING FEES & PERMITS	9,350	10,000	10,000		
	<b>TOTAL</b>	<b>531,202</b>	<b>80,000</b>	<b>50,000</b>	<b>-30,000</b>	<b>-38%</b>
<b>EXPENDITURES</b>						
# OF EMPLOYEES						
11200	2 FULL TIME SALARIES	86,906	89,476	94,176	4,700	5%
11400	TEMPORARY & OVERTIME					
11049	ARPA PREMIUM PAY	3,750				
	<b>TOTAL SALARIES</b>	<b>90,656</b>	<b>89,476</b>	<b>94,176</b>	<b>4,700</b>	<b>5%</b>
11610	SOCIAL SECURITY	5,359	5,342	5,886	544	10%
11611	MEDICARE TAX	1,253	1,244	1,366	122	10%
11620	WORKERS COMPENSATION	1,276	1,193	1,300	107	9%
11630	RETIREMENT	3,476	3,579	3,767	188	5%
11631	HEALTH INSURANCE	19,639	20,630	21,614	984	5%
11632	LIFE INSURANCE	114	115	134	19	17%
11633	ST/LT DISABILITY	369	436	498	62	14%
11634	UNEMPLOYMENT INSURANCE	268	179	188	9	5%
	<b>TOTAL PERSONNEL EXPENSE</b>	<b>122,410</b>	<b>122,194</b>	<b>128,929</b>	<b>6,735</b>	<b>6%</b>
12100	OFFICE SUPPLIES	404	1,800	1,800		
12310	COMPENSATION PC & BOA & RTZ	592	600	600		
13210	TELEPHONE/INTERNET	825	825	825		
13220	POSTAGE	231	400	400		
13300	FUEL/MILEAGE	1,716	1,700	2,000	300	18%
13400	ADVERTISING		500	500		
13800	VEHICLE MAINTENANCE	65	700	800	100	14%
13820	REPAIR & MAINT/EQUIPMENT		500	500		
13830	MAINTENANCE CONTRACTS	1,176	1,200	1,200		
13837	GIS MAPPING SYSTEM	3,530	3,000	3,000		
14100	MISCELLANEOUS				-13,000	-100%
14110	COMPUTER SOFTWARE SUPPORT	18,052	13,000	11,000	10,500	2100%
14200	MEMBERSHIP & DUES		500	500		
14204	MEETING EXPENSE		500	500	-500	-50%
14700	STAFF TRAINING		1,000	1,000		
20000	CAPITAL OUTLAY					
	<b>TOTAL OPERATING EXPENSE</b>	<b>26,591</b>	<b>26,225</b>	<b>24,625</b>	<b>-1,600</b>	<b>-6%</b>
	<b>PLANNING &amp; ZONING EXPENDITURES</b>	<b>149,001</b>	<b>148,419</b>	<b>153,554</b>	<b>5,135</b>	<b>3%</b>

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**LOGAN COUNTY**  
Sterling, Colorado

FINANCE		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED /	% OF CHANGE
01.40126					PROJECTED	
# OF EMPLOYEES						
11200	2 FULL TIME SALARIES	111,635	117,000	124,750	7,750	7%
11300	1 PART TIME SALARIES	20,252	16,000	18,855	2,855	18%
11400	TEMPORARY & OVERTIME	254	18		-18	
11409	ARPA PREMIUM PAY	7,620				
11500	SICK LEAVE RESERVE LIABILITY			251	251	>100%
	TOTAL SALARIES	139,761	133,018	143,856	10,838	8%
11610	SOCIAL SECURITY	8,512	7,981	8,919	938	12%
11611	MEDICARE TAX	1,991	1,516	2,086	570	38%
11620	WORKERS COMPENSATION	164	190	200	10	5%
11630	RETIREMENT	5,275	5,321	5,754	433	8%
11631	HEALTH INSURANCE	19,442	20,630	21,614	984	5%
11632	LIFE INSURANCE	125	118	134	16	14%
11633	ST/LT DISABILITY	492	550	661	111	20%
11634	UNEMPLOYMENT INSURANCE	414	266	288	22	8%
	TOTAL PERSONNEL EXPENSE	176,176	169,590	183,512	13,922	8%
12100	OFFICE SUPPLIES	2,647	3,500	3,500		
13100	PROFESSIONAL SERVICES	5,600	5,000	5,500	500	10%
13210	TELEPHONE/INTERNET	541	600	600		
13220	POSTAGE	92	125	125		
13400	ADVERTISING					
13820	REPAIR & MAINT/EQUIPMENT		250	250		
13830	MAINTENANCE CONTRACTS	840	920	960	40	4%
13839	FINANCIAL SYSTEM	10,485	11,352	11,800	448	4%
14100	MISCELLANEOUS					
14200	MEMBERSHIP & DUES	325	350	350		
14204	MEETING EXPENSE			100	100	#DIV/0!
14700	STAFF TRAINING	100		400	400	>100%
20000	CAPITAL OUTLAY		1,100		-1,100	>100%
	AUDIT ADJUSTMENT					
	TOTAL OPERATING EXPENSE	20,630	23,197	23,585	388	2%
	FINANCE EXPENDITURES	196,806	192,787	207,097	14,310	7%
				2023 (APP)		
		CAPITAL EXPENDITURE REQUEST				
23.49800.93685		LAPTOP AND DOCKING STATIONS			3,386	
					3,386	

**LOGAN COUNTY**  
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<b>HUMAN RESOURCES</b>		ACTUAL	PROJECTED	COMMISSIONER	VARIANCE	
<b>01.40128</b>		2021	2022	<b>APPROVED</b>	APPROVED	% OF
				<b>2023</b>	/	CHANGE
					PROJECTED	
<hr/>						
# OF EMPLOYEES						
11200	2 FULL TIME SALARIES	105,755	109,396	114,096	4,700	4%
11400	TEMPORARY & OVERTIME	5	1,210	1,000		
11409	ARPA PREMIUM PAY	6,000				
	<b>TOTAL SALARIES</b>	<b>111,760</b>	<b>110,606</b>	<b>115,096</b>	4,490	4%
11610	SOCIAL SECURITY	6,833	6,758	7,136	378	6%
11611	MEDICARE TAX	1,598	1,582	1,669	87	5%
11620	WORKERS COMPENSATION	131	150	160	10	7%
11630	RETIREMENT	4,230	4,424	4,604	180	4%
11631	HEALTH INSURANCE	19,442	20,630	21,614	984	5%
11632	LIFE INSURANCE	125	125	134	9	7%
11633	ST/LT DISABILITY	466	488	603	115	24%
11634	UNEMPLOYMENT INSURANCE	331	221	230	9	4%
	<b>TOTAL PERSONNEL EXPENSE</b>	<b>144,916</b>	<b>144,984</b>	<b>151,246</b>	6,262	4%
12100	OFFICE SUPPLIES	2,488	2,252	2,500	248	11%
13210	TELEPHONE/INTERNET	362	449	450	1	
13220	POSTAGE	225	330	350	20	6%
13400	ADVERTISING	2,470	4,578	4,600	22	
13820	REPAIR & MAINT/EQUIPMENT			250	250	>100%
13830	MAINTENANCE CONTRACTS	1,004	712	750	38	5%
13839	FINANCIAL SYSTEM	6,885	7,200	7,200		
14100	MISCELLANEOUS			100	100	>100%
14200	MEMBERSHIP & DUES	100	125	200	75	60%
14204	MEETING EXPENSE			300	300	#DIV/0!
14700	STAFF TRAINING	50		300	300	#DIV/0!
20000	CAPITAL OUTLAY					
	<b>TOTAL OPERATING EXPENSE</b>	<b>13,584</b>	<b>15,646</b>	<b>17,000</b>	1,354	9%
	<b>HR EXPENDITURES</b>	<b>158,500</b>	<b>160,630</b>	<b>168,246</b>	7,616	5%

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CAPITAL EXPENDITURE REQUEST  
23.49800.93716  
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## Sterling, Colorado

Total

**LOGAN COUNTY**  
Sterling, Colorado

<b>CLERK &amp; RECORDER 01.40200</b>		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
<b>REVENUE</b>						
	COUNTY CLERK FEE	317,112	300,000	300,000		
	CLRKS REG FEES & SPEC PURP	214,197	217,425	200,000	-17,425	-8%
	GRANT/ARCA SEARCH		19,257			
	CLERK E-RECORDING (DEFERRED REV) (14107)	14,879	915	15,305	14,390	1573%
	UNINSURED MOTORIST FEES (DEFERRED REV) (14109)	2,057	1,297	7,714	6,417	495%
	TOTAL	548,245	538,894	523,019	-15,875	-3%
<b>EXPENDITURES</b>						
# OF EMPLOYEES						
11100	1 ELECTED OFFICIALS SALARIES	74,527	74,527	81,465	6,938	9%
11200	8 FULL TIME SALARIES	330,263	342,000	363,509	21,509	6%
11400	TEMPORARY & OVERTIME	3,585	5,000	12,000	7,000	140%
11409	ARPA PREMIUM PAY	19,750				
	<b>TOTAL SALARIES</b>	<b>428,125</b>	<b>421,527</b>	<b>456,974</b>	35,447	8%
11610	SOCIAL SECURITY	26,308	25,039	28,332	3,293	13%
11611	MEDICARE TAX	6,153	5,859	6,626	767	13%
11620	WORKERS COMPENSATION	576	606	650	44	7%
11630	RETIREMENT	16,192	16,661	17,799	1,138	7%
11631	HEALTH INSURANCE	79,507	96,590	97,265	675	1%
11632	LIFE INSURANCE	535	563	603	40	7%
11633	ST/LT DISABILITY	1,439	1,635	1,923	288	18%
11634	UNEMPLOYMENT INSURANCE	1,047	694	751	57	8%
	<b>TOTAL PERSONNEL EXPENSE</b>	<b>559,882</b>	<b>569,174</b>	<b>610,923</b>	41,749	7.34%
12100	OFFICE SUPPLIES	7,614	7,800	7,800		
12101	SUBSCRIPTIONS		285	600	315	111%
13100	PROFESSIONAL SERVICES	100	600	700	100	17%
13210	TELEPHONE/INTERNET	3,140	3,900	4,000	100	3%
13220	POSTAGE	16,605	18,000	18,700	700	4%
13300	FUEL/MILEAGE (OTHER THAN MTGS)	103	425	550	125	>100%
13400	ADVERTISING	445	445	500	55	12%
13820	REPAIR & MAINT/EQUIPMENT		500	500		
13830	MAINTENANCE CONTRACTS	4,926	5,600	7,000	1,400	25%
13833	SOFTWARE MAINT					#DIV/0!
14100	MISCELLANEOUS	273	250	200	-50	-20%
14200	MEMBERSHIP & DUES	1,277	1,600	1,650	50	3%
14204	MEETING EXPENSE	1,348	3,100	2,000	-1,100	-35%
20000	CAPITAL OUTLAY					
	<b>TOTAL OPERATING EXPENSE</b>	<b>35,831</b>	<b>42,505</b>	<b>44,200</b>	1,695	4%
<b>RESTRICTED FUNDS FOR CLERK &amp; RECORDER</b>						
14107	ERECORDING (RESTRICTED-DEFERRED)	8,879	915	15,305	14,390	>100%
14109	UNINSURED MOTOR (RESTRICTED-DEFERRED)	2,057	1,297	5,168	3,871	298%
14111	ERT LEDS INDEXING PHASE I	9,983				#DIV/0!
14112	ARCHI SEARCH STATE GRANT	29,398	5,636		-5,636	-100%
14114	STATE TYLER UPGRADE GRANT	49,059	19,803		-19,803	
14127	TYLER SFTWR MAINT GRANT ENDS 2026		9,901	138,617	128,716	
14128	ARCA MAINT GRANT		9,884		-9,884	
14129	GRANT/PURCHASE COPIER EQUIP	1,565				
14130	GRANT ARCA SEARCH		9,981	9,377		
	<b>TOTAL OTHER EXPENSES</b>	<b>100,941</b>	<b>57,417</b>	<b>168,467</b>	111,050	193%
	<b>CLERK &amp; RECORDER EXPENDITURES</b>	<b>696,654</b>	<b>669,096</b>	<b>823,590</b>	154,494	23%

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CAPITAL EXPENDITURE REQUEST -

23.49800.93686

**LOGAN COUNTY**  
Sterling, Colorado

<b>ELECTIONS 01.40250</b>		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
<b>REVENUE</b>						
	ELECTION FEES	32,593	15,000	15,000		
	STATE GRANT ELECTION SECURITY SB22-153			12,500		
	TOTAL	32,593	15,000	27,500	12,500	83%
<b>EXPENDITURES</b>						
11400	ELECTION JUDGES	9,877	37,000	18,500	-18,500	-50%
11610	SOCIAL SECURITY		2,294	1,147	-1,147	-50%
11611	MEDICARE		537	268	-269	-50%
11620	WORKERS COMPENSATION	228	940	250	-690	-73%
11634	UNEMPLOYMENT INSURANCE	30	74	37	-37	-50%
	TOTAL PERSONNEL EXP	10,135	40,845	20,202	-20,643	-51%
12100	OFFICE SUPPLIES	23,522	40,000	25,000	-15,000	-38%
12101	SUBSCRIPTIONS	967	900	900		
13100	PROFESSIONAL SERVICES	350	350	2,550	2,200	629%
13210	TELEPHONE/INTERNET/INTERNET	490	500	1,280	780	156%
13220	POSTAGE	3,433	11,420	10,000	-1,420	-12%
13300	FUEL/MILEAGE		150	150		>100%
13400	ADVERTISING	333	900	500	-400	-44%
13830	OPEX MAINTENANCE CONTRACT	825	850	850		
13920	ELECTION EQUIP LEASE	40,154	45,989	41,776	-4,213	-9%
14100	MISCELLANEOUS	412	200	200		
14113	HAVA COMPLIANCE	51	300	300		
14200	MEMBERSHIP & DUES		200	200		
14204	MEETING EXPENSE		1,000	1,000		>100%
14700	STAFF TRAINING		200	300	100	50%
20000	CAPITAL OUTLAY		1,089		-1,089	-100%
	ELECTION EXPENDITURES	70,537	104,048	85,006	-19,042	-18%
<b>RESTRICTED FUNDS FOR ELECTIONS</b>						
37009	ELTN/VOTING MACHINE/FED AWARD	1,128	2,816	2,816		>100%
37010	ELTN/HART ELECTION EQUIPMENT	182	414	7,096	6,682	>100%
14126	STATE GRANT ELECTION SECURITY			21,506	21,506	
	TOTAL OTHER	1,310	3,230	31,418	28,188	>100%
	ELECTION EXPENDITURES	81,982	148,123	136,626	-11,497	-8%
				<b>2023 (APP)</b>		
		Acct #		4,106		
STATE ELECTION SECURITY SB22-153		14126	Server for Video Election (1)	15,400		
STATE ELECTION SECURITY SB22-153		14126	Key Card Access (7)	2,000		
STATE ELECTION SECURITY SB22-153		14126	Cage cards (2)			
				<b>21,506</b>		
				<b>CAPITAL EXPENDITURE REQUEST</b>		
23.49800.93686		1				
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**LOGAN COUNTY**  
Sterling, Colorado

<b>TREASURER 01.40300</b>		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
<b>REVENUE</b>						
	COUNTY TREAS COMM & FEES	499,953	425,000	425,000		
	TAX ADVERTISING	9,080	7,000	7,000		
	TAX SALE	4,780	1,000		-1,000	-100%
	TOTAL			432,000		
<b>EXPENDITURES</b>						
# OF EMPLOYEES						
11100	1 ELECTED OFFICIALS SALARIES	74,527	74,527	81,465	6,938	9%
11200	3 FULL TIME SALARIES	137,037	130,009	138,146	8,137	6%
11400	TEMPORARY & OVERTIME	322	424			
11409	ARPA PREMIUM PAY	9,000				
	<b>TOTAL SALARIES</b>	<b>220,886</b>	<b>204,960</b>	<b>219,611</b>	14,651	7%
11610	SOCIAL SECURITY	13,390	12,195	13,616	1,421	12%
11611	MEDICARE TAX	3,131	2,849	3,184	335	12%
11620	WORKERS COMPENSATION	295	296	300	4	1%
11630	RETIREMENT	8,462	8,198	8,784	586	7%
11631	HEALTH INSURANCE	35,145	44,000	43,229	-771	-2%
11632	LIFE INSURANCE	216	268	268		
11633	ST/LT DISABILITY	571	635	731	96	15.12%
11634	UNEMPLOYMENT INSURANCE	432	261	276	15	6%
	<b>TOTAL PERSONNEL EXPENSE</b>	<b>282,528</b>	<b>273,662</b>	<b>289,999</b>	16,337	6%
12100	OFFICE SUPPLIES	11,555	18,000	18,500	500	3%
13100	PROF SERV(SEVRD MNRL RESEAR	2,930	1,800	3,000	1,200	67%
13210	TELEPHONE/INTERNET	1,900	2,300	2,400	100	4%
13220	POSTAGE	12,965	14,500	17,500	3,000	21%
13300	FUEL/MILEAGE	112	125	150	25	20%
13400	ADVERTISING	9,876	13,500	13,500		
13620	BONDS		20		-20	-100%
13820	REPAIR & MAINT/EQUIPMENT	49	250	500	250	100%
13830	MAINTENANCE CONTRACTS	1,455	2,250	2,500	250	11%
13835	WEB PAGE	7,973	8,370	6,500	-1,870	-22%
13841	TREASURER SYST/CLT/INCODE	123,335	139,657	98,000	-41,657	-30%
14100	MISCELLANEOUS	542	500	1,000	500	100%
14200	MEMBERSHIP & DUES	775	55	400	345	627%
14204	MEETING EXPENSE	767	1,000	2,000	1,000	100%
14700	STAFF TRAINING		500	2,500	2,000	>100%
20000	CAPITAL OUTLAY					>100%
	<b>TOTAL OPERATING EXPENSE</b>	<b>174,234</b>	<b>202,827</b>	<b>168,450</b>	-34,377	-17%
	<b>TREASURER EXPENDITURES</b>	<b>456,762</b>	<b>476,489</b>	<b>458,449</b>	-18,040	-4%
<b>2023 (APP)</b>						
<b>CAPITAL EXPENDITURE REQUEST</b>						
23.49800.93688	Work Station (1)			1,500		

**LOGAN COUNTY**  
Sterling, Colorado

<b>PUBLIC TRUSTEE 01.40323</b>		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
<b>REVENUE</b>						
	PUBLIC TRUSTEE FEES	28,352	20,000	20,000		
<b>EXPENDITURES 01.403.40323</b>						
11100	PUBLIC TRUSTEE SALARY	12,500	12,500	12,500		
	<b>TOTAL SALARIES</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>		
11610	SOCIAL SECURITY	770	769	775	6	1%
11611	MEDICARE TAX	180	180	181	1	1%
11620	WORKERS COMPENSATION	18	18	18		
11630	RETIREMENT	500	500	500		
11631	HEALTH INSURANCE	1,396	1,482	1,500	18	1%
11632	LIFE INSURANCE	8	6	6		
	<b>TOTAL PERSONNEL EXPENSE</b>	<b>15,372</b>	<b>15,455</b>	<b>15,480</b>	25	
12100	OFFICE SUPPLIES	75	300	400	100	33%
13100	PROFESSIONAL SERVICES		500		-500	-100%
13220	POSTAGE			100	100	>100%
13300	FUEL/MILEAGE			50	50	>100%
13620	BONDS					
14100	MISCELLANEOUS		200	200		
14200	MEMBERSHIP & DUES	575	55	375	320	582%
14204	MEETING EXPENSE	468	1,250	750	-500	>100%
14700	STAFF TRAINING					
20000	CAPITAL OUTLAY			200	200	#DIV/0!
	AUDIT ADJUSTMENT					
	<b>TOTAL OPERATING EXPENSE</b>	<b>1,118</b>	<b>2,305</b>	<b>2,075</b>	-230	-10%
	<b>PUBLIC TRUSTEE EXPENDITURES</b>	<b>16,490</b>	<b>17,760</b>	<b>17,555</b>	-205	-1%

**2023  
(APP)**

CAPITAL EXPENDITURE REQUEST  
23.49800.93688 1  
2  
3

**LOGAN COUNTY**  
Sterling, Colorado

ASSESSOR 01.40400		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
REVENUE						
ASSESSOR FEES		2,192	2,000	2,000		
GIS FUNDING/E911		1,300	1,300	1,300		
EXPENDITURES						
# OF EMPLOYEES						
11100	1 ELECTED OFFICIALS SALARIES	74,527	74,527	81,465	6,938	9%
11200	7 FULL TIME SALARIES	374,208	297,000	318,789	21,789	7%
11400	TEMPORARY & OVERTIME					
11409	ARPA PREMIUM PAY	24,000				
	TOTAL SALARIES	472,735	371,527	400,254	28,727	8%
11610	SOCIAL SECURITY	27,425	21,586	25,016	3,430	16%
11611	MEDICARE TAX	6,419	5,053	5,804	751	15%
11620	WORKERS COMPENSATION	7,897	7,287	8,500	1,213	17%
11630	RETIREMENT	17,949	14,861	16,010	1,149	8%
11631	HEALTH INSURANCE	99,486	85,571	86,458	887	1%
11632	LIFE INSURANCE	551	467	536	69	15%
11633	ST/LT DISABILITY	1,600	1,515	1,405	-110	-7%
11634	UNEMPLOYMENT INSURANCE	1,177	594	638	44	7%
	TOTAL PERSONNEL EXPENSE	635,239	508,461	544,621	36,160	7.11%
12100	OFFICE SUPPLIES	6,104	7,000	7,000		
12113	APPRAISAL SUBSCRIPTIONS	791	1,300	1,300		
12116	LICENSE RENEWALS	12,955	31,000	31,000		
13100	PROFESSIONAL SERVICES	11,641	70,000	70,000		
13210	TELEPHONE/INTERNET	2,832	3,350	3,350		
13220	POSTAGE	7,544	3,500	8,800	5,300	151%
13300	FUEL/MILEAGE	1,448	1,500	1,500		
13400	ADVERTISING	1,060	1,400	1,400		
13820	REPAIR & MAINT/EQUIPMENT		1,000	1,000		
13830	MAINTENANCE CONTRACTS	5,833	5,500	5,800	300	5%
13833	ASSMNT SOFTWR SUPP/TYLER	131,395	144,537	101,500	-43,037	-30%
13836	SPATIALEST SYSTEM	1,455	6,500	4,000	-2,500	>100%
13837	GIS MAPPING SYSTEM	24,651	28,000	30,000	2,000	7%
13838	SFTWR/HRDWARE SUPPORT	1,665	1,000	1,000		
14100	MISCELLANEOUS	250	100	100		
14200	MEMBERSHIP & DUES	1,838	3,000	3,000		
14204	MEETING EXPENSE	5,372	8,000	9,500	1,500	19%
14700	STAFF TRAINING	775	5,000	8,000	3,000	60%
20000	CAPITAL OUTLAY	7,753				#DIV/0!
	TOTAL OPERATING EXPENSE	225,362	321,687	288,250	-33,437	-10%
	ASSESSOR EXPENDITURES	860,601	830,148	832,871	2,723	
				2023 (APP)		
		CAPITAL EXPENDITURE REQUEST				
23.49800.93687		(3) XP TOUCHSCREEN 2-11 LAPTOPS		5,200		
				Total	5,200	

**LOGAN COUNTY**  
Sterling, Colorado

MAINTENANCE - BUILDINGS & GROUNDS 01.40600		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
# OF EMPLOYEES						
11200	11 FULL TIME SALARIES	406,236	430,000	470,292	40,292	9%
11300	2 PART TIME SALARIES	11,970	10,400	32,965	22,565	217%
11400	TEMPORARY & OVERTIME	1,928	1,000	1,000		
11409	ARPA PREMIUM PAY	31,350				
11500	SICK LEAVE RESERVE LIABILITY			600	600	#DIV/0!
	TOTAL SALARIES	451,484	441,400	504,857	63,457	14%
11610	SOCIAL SECURITY	27,413	27,676	31,301	3,625	13%
11611	MEDICARE TAX	6,410	6,400	7,320	920	14%
11620	WORKERS COMPENSATION	18,229	16,078	17,000	922	6%
11630	RETIREMENT	16,249	17,200	18,836	1,636	10%
11631	HEALTH INSURANCE	98,966	106,190	118,879	12,689	12%
11632	LIFE INSURANCE	558	559	737	178	32%
11633	ST/LT DISABILITY	1,844	2,115	2,491	376	18%
13634	UNEMPLOYMENT INSURANCE	1,336	883	1,010	127	14%
	TOTAL PERSONNEL EXPENSE	622,489	618,501	702,431	83,930	14%
12200	OPERATING SUPPLIES	3,083	3,500	4,000	500	14%
12280	GAS/OIL/ANTIFREEZE	5,603	5,500	6,000	500	9%
12300	REPAIR & MAINT SUPPLIES	4,827	2,500	2,500		
12310	REPAIR & MAINT - PICKUP	5,853	8,500	9,000	500	6%
13100	PROFESSIONAL SERVICES		500	500		
13210	TELEPHONE/INTERNET	2,426	2,500	3,000	500	20%
13220	POSTAGE	161	120	150	30	25%
13400	ADVERTISING		200	200		
13700	UTILITIES	4,673	5,000	7,500	2,500	50%
13810	REPAIR & MAINT (BLDG & GRNDS)	272	1,000	1,000		
13820	REPAIR & MAINT/EQUIPMENT	1,570	4,000	4,000		
14700	STAFF TRAINING	300	500	500		
14900	DISASTER EXPENSES					
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	28,768	33,820	38,350	4,530	13%
	MAINTENANCE EXPENDITURES	651,257	652,321	740,781	88,460	14%
				2023 (APP)		
	(Maintenance shop at fairgrounds )					
	1	Miscellaneous		1,000		
	2					
	3					
				1,000		
	CAPITAL EXPENDITURE REQUEST					
	23.49800.93711			-0-		
	23.49800.93711			-0-		
	23.49800.93711					
				-0-		
	FUNDED IN S&U CAPITAL IMPROVEMENT FUND					
	24.49840.20020					
	24.49840.20020					
	24.49840.20020					

**LOGAN COUNTY**  
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<b>MAINTENANCE - COURTHOUSE 01.40601</b>		<b>ACTUAL 2021</b>	<b>PROJECTED 2022</b>	<b>COMMISSIONER APPROVED 2023</b>	<b>VARIANCE APPROVED / PROJECTED</b>	<b>% OF CHANGE</b>
12200	OPERATING SUPPLIES	14,268	15,500	16,500	1,000	6%
12300	REPAIR & MAINT SUPPLIES	36	1,000	1,000		
13100	PROFESSIONAL SERVICES	11,033	8,500	9,000	500	6%
13210	TELEPHONE/INTERNET	585	600	650	50	8%
13700	UTILITIES	81,020	72,150	75,000	2,850	4%
13809	ANNEX EXPENSES	521	2,800	1,000	-1,800	-64%
13810	REPAIR & MAINT (BLDG & GRNDS	38,315	50,000	50,000		
13812	GAZEBO (INC RPRS & UTILITIES)	339	350	1,000	650	186%
13813	GRASS & TREE REPLACEMENT	1,650	1,501	2,000	499	33%
13818	DONATED TREE EXPENSE	1,554	834		-834	-100%
13820	REPAIR & MAINT/EQUIPMENT	255	500	1,000	500	100%
13830	MAINTENANCE CONTRACT	6,768	6,700	6,700		
13920	EQUIP & FIXTURE RENTAL	288	500	500		
14100	MISCELLANEOUS	200	250	250		>100%
14312	CH EXTERIOR LIGHTING	5,049	5,000	5,500	500	10%
20000	CAPITAL OUTLAY					
	<b>TOTAL OPERATING EXPENSE</b>	<b>161,881</b>	<b>166,185</b>	<b>170,100</b>	<b>3,915</b>	<b>2%</b>
13808	REDI GRANT ANNEX EXPENSE	4,150	210,000		-210,000	-100%
	<b>MAINTENANCE EXPENDITURES</b>	<b>166,031</b>	<b>376,185</b>	<b>170,100</b>	<b>-206,085</b>	<b>-55%</b>

**DESCRIPTION OF BUILDING RE  
FUNDED IN 13810  
MISC**

**2023  
(APP)**  
50,000  
  
50,000

**CAPITAL EXPENDITURE REQUEST  
2023  
(APP)**

23.49800.93711

**FUNDED IN S&U CAPITAL IMPROVEMENT FUND**

24.49805.13810  
24.49805.13810  
24.49805.13810  
24.49805.13810  
24.49805.13810

24.49805.20020 HVAC IMPROVEMENTS 2,327,998  
24.49805.20020  
24.49805.20020

**FUNDED WITH AMERICAN RECOVERY FUNDS**

01.49005.56136 HVAC IMPROVEMENTS 375,677  
01.49005.56136



**LOGAN COUNTY**  
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<b>MAINTENANCE - JUSTICE CENTER 01.40602</b>		<b>ACTUAL 2021</b>	<b>PROJECTED 2022</b>	<b>COMMISSIONER APPROVED 2023</b>	<b>VARIANCE APPROVED / PROJECTED</b>	<b>% OF CHANGE</b>
12200	OPERATING SUPPLIES	18,538	25,000	30,000	5,000	20%
12300	REPAIR & MAINT SUPPLIES	66	1,000	1,000		
13100	PROFESSIONAL SERVICES	13,681	15,000	16,000	1,000	7%
13210	TELEPHONE/INTERNET	5,107	5,300	5,500	200	4%
13700	UTILITIES					
13810	REPAIR & MAINT (BLDG & GRNDS	12,409	25,000	35,000	10,000	40%
13813	GRASS & TREE REPLACEMENT		1,000	1,000		>100%
13820	REPAIR & MAINT/EQUIPMENT	1,437	3,000	3,000		
13821	REPAIR & MAINT/JAIL RELATED	12,772	15,000	40,000	25,000	167%
13830	MAINTENANCE CONTRACT	28,190	30,000	38,000	8,000	27%
13920	EQUIP & FIXTURE RENTAL	171	500	500		
14100	MISCELLANEOUS		500	500		>100%
20000	CAPITAL OUTLAY					
	<b>TOTAL OPERATING EXPENSE</b>	<b>92,371</b>	<b>121,300</b>	<b>170,500</b>	49,200	41%
	<b>MAINTENANCE EXPENDITURES</b>	<b>92,371</b>	<b>121,300</b>	<b>170,500</b>	49,200	41%

**DETAIL BUILDING REPAIRS -  
FUNDED IN 13810**

**2023  
(APP)**

1 MISC	35,000
2	
	35,000

**FUNDED IN S&U TAX CAPITAL IMPROVEMENT FUND**

**2023  
(APP)**

24.49810.13700	Utilities	250,000
24.49810.13830	KUBL MAINTENANCE CONTRACT	11,850
24.49810.13810		
	<b>Total</b>	<b>11,850</b>
24.49810.20019	JC/HVAC UPGRADES	293,282
24.49810.20019	BALANCE OF JC TRANSFER	406,718
	<b>Total</b>	<b>700,000</b>
	<b>Total</b>	<b>961,850</b>

**FUNDED WITH AMERICAN RECOVERY FUNDS**

01.49005.56136

**LOGAN COUNTY**  
Sterling, Colorado

	<b>MAINTENANCE - CENTRAL SERV BLDG 01.40603</b>	ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
12200	OPERATING SUPPLIES	7,925	8,800	9,300	500	6%
12300	REPAIR & MAINT SUPPLIES		500	500		
13100	PROFESSIONAL SERVICES	8,174	3,000	3,500	500	17%
13700	UTILITIES	44,269	44,000	45,500	1,500	3%
13810	REPAIR & MAINT (BLDG & GRNDS	13,569	5,000	15,000	10,000	200%
13813	GRASS & TREE REPLACEMENT		1,000	1,000		
13820	REPAIR & MAINT/EQUIPMENT	32	500	500		
13830	MAINTENANCE CONTRACT	2,920	3,100	3,250	150	5%
13920	EQUIP & FIXTURE RENTAL		500	500		
14100	MISCELLANEOUS					
20000	CAPITAL OUTLAY					
	<b>TOTAL OPERATING EXPENSE</b>	<b>76,889</b>	<b>66,400</b>	<b>79,050</b>	12,650	19%
	<b>MAINTENANCE EXPENDITURES</b>	<b>76,889</b>	<b>66,400</b>	<b>79,050</b>	12,650	19%

**DETAIL BUILDING & GROUNDS**  
*FUNDED IN 13810*

MISCEL 2023 (APP) 15,000

TOTAL 15,000

*FUNDED IN S&U TAX CAPITAL IMPROVEMENT FUND*

2023 (APP)

24.49815.13810

24.49815.13810

24.49815.13810

**LOGAN COUNTY**  
Sterling, Colorado

<b>MAINTENANCE - HERITAGE BLDG 01.40604</b>		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
12200	OPERATING SUPPLIES	3,502	4,500	5,000	500	11%
12300	REPAIR & MAINT SUPPLIES					>100%
13100	PROFESSIONAL SERVICES	3,055	7,500	7,500		
13700	UTILITIES	21,065	21,800	22,000	200	1%
13810	REPAIR & MAINT (BLDG & GRNDS	3,426	8,000	20,000	12,000	150%
13820	REPAIR & MAINT/EQUIPMENT	31	1,000	1,000		
13830	MAINTENANCE CONTRACT	1,088	2,000	2,000		
13920	EQUIP & FIXTURE RENTAL					
14100	MISCELLANEOUS					
20000	CAPITAL OUTLAY					
<b>TOTAL OPERATING EXPENSE</b>		<b>32,167</b>	<b>44,800</b>	<b>57,500</b>		28%
<b>MAINTENANCE EXPENDITURES</b>		<b>32,167</b>	<b>44,800</b>	<b>57,500</b>		28%

<i>DESCRIPTION OF BUILDING RE</i>		2023 (APP)
01.40604.13810	MISCELLANEOUS	20,000
TOTAL		20,000

<i>FUNDED IN S&amp;U TAX CAPITAL IMPROVEMENT FUND</i>	2023 (APP)
24.49830.13810	
24.49830.13810	
24.49830.13810	
24.49830.13810	
24.49830.20020	

<i>FUNDED WITH AMERICAN RECOVERY FUNDS</i>
01.49005.56136
01.49005.56136

**LOGAN COUNTY**  
*Sterling, Colorado*

<b>DISTRICT ATTORNEY 01.41510</b>		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
13100	PROFESSIONAL SERVICES	511,673	592,258	592,258		
	<b>DISTRICT ATTORNEY EXPENDITURES</b>	<b>511,673</b>	<b>592,258</b>	<b>592,258</b>		

**LOGAN COUNTY**  
Sterling, Colorado

<b>SHERIFF 01.42110</b>		<b>ACTUAL 2021</b>	<b>PROJECTED 2022</b>	<b>COMMISSIONER APPROVED 2023</b>	<b>VARIANCE APPROVED / PROJECTED</b>	<b>% OF CHANGE</b>
<b>REVENUE</b>						
33030	SEARCH & RESCUE GRANT	5,581	4,850	4,850		
33033	BULLETPROOF VESTS GRANT	1,079	4,875	4,875		
33034	POST GRANT	13,685	6,000	6,000		
33041	DUI ENFORCEMENT	18,000	12,750	10,000	-2,750	-22%
33042	US MARSHALL	1,300				
34001	SHERIFF FEES	38,068	30,000	30,000		
36424	CONTRACTED OT/OT REIMBURSEMENT	6,940	6,017	5,000	-1,017	-17%
39141	SHERIFF/REV & RESTITUTION	24,942	15,000	15,000		
39143	PROCEEDS FROM SEIZ/CHECKING & SAV					
39148	CONCEALED WEAPONS PERMIT FEES	26,778	20,000	20,000		
39149	VIN INSPECTION FEES	4,475	3,000	3,000		
39152	APPLICANT FINGERPRINT FEES					
39158	SHERIFF ADMIN REV - MATCHES EXP	3,392	1,500	1,500		
39161	CRT REVENUE	600	500		-500	
	<b>TOTAL</b>	<b>144,840</b>	<b>104,492</b>	<b>100,225</b>	<b>-4,267</b>	<b>-4%</b>
<b>EXPENDITURES</b>						
# OF EMPLOYEES						
11100	1 ELECTED OFFICIALS SALARIES	96,821	96,821	105,834	9,013	9%
11200	24 FULL TIME SALARIES	1,081,269	1,256,503	1,401,326	144,823	12%
11202	ON CALL PAY	9,389	10,000	10,000		
11400	TEMPORARY & REG DUTY OT	68,901	75,000	60,000	-15,000	-20%
11401	CONTRACTED/DUI OT	22,550	20,000	20,000		
11409	ARPA PREMIUM PAY	63,000				
11500	SICK LEAVE RESERVE LIABILITY			690	690	>100%
	<b>TOTAL SALARIES</b>	<b>1,341,930</b>	<b>1,458,324</b>	<b>1,597,850</b>	<b>139,526</b>	<b>10%</b>
11610	SOCIAL SECURITY	80,845	90,416	99,067	8,651	10%
11611	MEDICARE TAX	18,969	21,146	23,169	2,023	10%
11620	WORKERS COMPENSATION	44,454	44,559	50,000	5,441	12%
11630	RETIREMENT	47,124	54,133	60,286	6,153	11%
11631	HEALTH INSURANCE	223,520	257,875	270,180	12,305	5%
11632	LIFE INSURANCE	1,385	1,400	1,674	274	20%
11633	ST/LT DISABILITY	4,658	5,500	7,416	1,916	35%
11634	UNEMPLOYMENT INSURANCE	3,697	4,085	4,476	391	10%
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>1,766,582</b>	<b>1,937,438</b>	<b>2,114,118</b>	<b>176,680</b>	<b>9%</b>
12100	OFFICE SUPPLIES	5,497	6,000	6,000		
12200	OPERATING SUPPLIES	11,304	10,000	10,000		
12219	K-9 SUPPLIES	619	2,000	3,000	1,000	50%
12220	FIREARMS & AMMUNITION	9,386	12,000	12,000		
13100	PROFESSIONAL SERVICES		1,000	1,000		
13102	E911 DISPATCHING SERVICES	309,576	322,127	329,144	7,017	2%
13103	CONCEALED WEAPONS PERMIT	743	1,000	1,000		
13109	SEXUAL ASSAULT KITS/EXAMS		2,500	2,500		
13117	LC BLUE SANTA		700	700		
13210	TELEPHONE/INTERNET	14,428	25,000	25,000		
13220	POSTAGE	1,748	5,000	5,000		
13300	FUEL	57,520	60,000	70,000	10,000	17%
13400	ADVERTISING	290	500	500		
13800	REPAIRS & MAINT CARS	38,117	45,000	55,000	10,000	22%
13820	REPAIR & MAINT/EQUIPMENT	2,964	5,000	5,000		
13830	MAINTENANCE CONTRACTS	30,188	33,013	59,413	26,400	80%
13920	EQUIP & FIXTURE RENTAL (TAZORS)	8,712	8,700	8,700		
13930	COMMUNITY RESOURCE TEAM (CRT)	733	3,490	6,000	2,510	72%
14100	MISCELLANEOUS	277	500	500		
14200	MEMBERSHIP & DUES	4,000	4,500	4,500		
14204	MEETING EXPENSE	3,077	3,000	3,500	500	17%
14610	UNIFORMS	3,972	7,000	7,000		
14611	SRT TEAM	2,315	4,000	4,000		
14612	VESTS	6,118	7,000	7,000		
14613	SEARCH & RESCUE	3,499	3,500	3,500		
14617	SEARCH & RESCUE GRANT	13,502	5,851	4,850	-1,001	-17%
14700	STAFF TRAINING	17,628	15,000	15,000		
14701	PSYCHOLOGICAL EVALUATIONS	1,930	2,000	3,000	1,000	50%
14710	INVESTIGATIVE WORK	2,778	7,500	7,500		
14721	SHRF ADMIN EXPENSES	1,216	1,500	1,500		
14722	INVESTIGATION CKG & SAVINGS			1,000	1,000	#DIV/0!

**LOGAN COUNTY**  
Sterling, Colorado

	<b>SHERIFF 01.42110</b>	ACTUAL 2021	PROJECTED 2022	<b>COMMISSIONER APPROVED 2023</b>	VARIANCE APPROVED / PROJECTED	% OF CHANGE
20000	CAPITAL OUTLAY	26,291				
	<b>TOTAL OPERATING EXPENSES</b>	<b>578,428</b>	<b>604,381</b>	<b>662,807</b>	58,426	10%
	<b>SHERIFF EXPENDITURES</b>	<b>2,345,010</b>	<b>2,541,819</b>	<b>2,776,925</b>	235,106	9%

		<b>2022 (APP)</b>
	<i>CAPITAL EXPENDITURE REQUEST</i>	
23.49800.93699	2023 Chevy 1500 pickups (3)	128,142
23.49800.93699	Equipment for patrol vehicles (3)	40,663
23.49800.93699	Graphics for patrol vehicles (3)	5,820
23.49800.93691	Kenwood portable radios(15)	22,428
23.49800.93691	K-9 Bit Suit w/hidden sleeve (1)	1,535
23.49800.93691		
		198,588

**LOGAN COUNTY**  
Sterling, Colorado

<b>JAIL 01.42120</b>		<b>ACTUAL 2021</b>	<b>PROJECTED 2022</b>	<b>COMMISSIONER APPROVED 2023</b>	<b>VARIANCE APPROVED / PROJECTED</b>	<b>% OF CHANGE</b>
<b>REVENUE</b>						
33012	NON COUNTY PRISONERS	234,893	75,000	75,000		
39142	COMMISSARY	43,262	25,000	25,000		
39144	INMATE PHONE REVENUE	4,357	20,000	20,000		
	<b>TOTAL</b>	<b>282,512</b>	<b>120,000</b>	<b>120,000</b>		
<b>EXPENDITURES</b>						
# OF EMPLOYEES						
11200	25 FULL TIME SALARIES	877,175	750,000	1,332,450	582,450	78%
11202	ON CALL PAY	7,676	10,000	10,000		
11300	1 PART TIME SALARIES	1,026	21,000	28,800	7,800	
11400	TEMPORARY & OVERTIME	63,498	160,000	60,000	-100,000	-63%
11401	CONTRACTED OT		900		-900	
11409	ARPA PREMIUM PAY	42,750				
11500	SICK LEAVE RESERVE LIABILITY					>100%
	<b>TOTAL SALARIES</b>	<b>992,125</b>	<b>941,900</b>	<b>1,431,250</b>	<b>489,350</b>	<b>52%</b>
11610	SOCIAL SECURITY	61,211	58,398	88,738	30,340	52%
11611	MEDICARE TAX	14,315	13,658	20,753	7,095	52%
11620	WORKERS COMPENSATION	39,053	37,409	41,000	3,591	10%
11630	RETIREMENT	35,128	30,876	54,450	23,574	76%
11631	HEALTH INSURANCE	181,478	165,000	280,987	115,987	70%
11632	LIFE INSURANCE	1,134	1,000	1,741	741	74%
11633	ST/LT DISABILITY	3,376	4,000	7,200	3,200	80%
11634	UNEMPLOYMENT INSURANCE	2,931	2,826	4,294	1,468	52%
	<b>TOTAL PERSONNEL EXPENSES</b>	<b>1,330,751</b>	<b>1,255,067</b>	<b>1,930,413</b>	<b>675,346</b>	<b>54%</b>
12100	OFFICE SUPPLIES	3,486	4,500	4,500		
12200	OPERATING SUPPLIES	34,372	40,000	40,000		
12210	FOOD & MEALS	204,287	280,000	280,000		
13100	PROFESSIONAL SERVICES**			500	500	#DIV/0!
13131	OTHER MEDICAL	22,528	25,000	25,000		
13208	MEDICAL SERVICE AGREEMENT	222,527	233,165	240,160	6,995	3%
13209	INMATE CATASTROPHIC INS	5,729	5,729	5,800	71	1%
13211	TELEVISION	3,079	3,096	3,100	4	
13300	FUEL	7,269	12,000	17,000	5,000	42%
13303	PRISON TRANSPORT SERVICES	20,139	25,000	30,000	5,000	20%
13820	REPAIR & MAINT/EQUIPMENT		3,000	3,000		
13830	MAINTENANCE CONTRACTS	9,759	13,023	15,520	2,497	19%
14100	MISCELLANEOUS		200	200		
14200	MEMBERSHIP & DUES		350	350		
20000	CAPITAL OUTLAY					
	<b>TOTAL OPERATING EXPENSES</b>	<b>533,175</b>	<b>645,063</b>	<b>665,130</b>	<b>20,067</b>	<b>3%</b>
14711	COMMISSARY/INMATE SUPPLIES	25,301	25,000	25,000		
	<b>TOTAL OTHER</b>	<b>25,301</b>	<b>25,000</b>	<b>25,000</b>		
	<b>JAIL EXPENDITURES</b>	<b>1,889,227</b>	<b>1,925,130</b>	<b>2,620,543</b>	<b>695,413</b>	<b>36%</b>

CAPITAL EXPENDITURE REQUEST

**2022  
(APP)**

23.49800.93690

**LOGAN COUNTY**  
Sterling, Colorado

<b>CORONER 01.42130</b>		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
<hr/>						
# OF EMPLOYEES						
11100	1 ELECTED OFFICIALS SALARIES	42,168	42,168	81,465	39,297	93%
	<b>TOTAL SALARY</b>	<b>42,168</b>	<b>42,168</b>	<b>81,465</b>	39,297	93%
11610	SOCIAL SECURITY	2,456	2,547	5,051	2,504	98%
11611	MEDICARE TAX	574	519	1,181	662	128%
11620	WORKERS COMPENSATION	506	462	550	88	19%
11630	RETIREMENT	1,687	1,687	3,259	1,572	93%
11631	HEALTH INSURANCE	9,721	10,315	11,140	825	8%
11632	LIFE INSURANCE	37	37	67	30	81%
	<b>TOTAL PERSONNEL EXPENSE</b>	<b>57,149</b>	<b>57,735</b>	<b>102,713</b>	44,978	78%
12100	OFFICE SUPPLIES	93	300	300		
12200	OPERATING SUPPLIES	1,753	2,000	2,500	500	25%
12900	AUTOPSIES	44,170	42,000	45,000	3,000	7%
12910	SECRETARIAL	500	500	500		
13100	PROFESSIONAL SERVICES	66,393	73,000	77,500	4,500	6%
13113	TOXICOLOGY	7,256	8,000	10,000	2,000	25%
13115	TRANSPORT	16,500	16,500	18,500	2,000	12%
13210	TELEPHONE/INTERNET/PAGER	825	950	950		
13300	FUEL/MILEAGE		50	50		>100%
14100	MISCELLANEOUS					
14200	MEMBERSHIP & DUES	1,387	1,500	1,500		
14204	MEETING EXPENSE	935	3,500	4,000	500	14%
14700	STAFF TRAINING	2,351	3,000	3,500	500	17%
20000	CAPITAL OUTLAY					
	AUDIT ADJUSTMENT					
	<b>TOTAL OPERATING EXPENSE</b>	<b>142,163</b>	<b>151,300</b>	<b>164,300</b>	13,000	9%
	<b>CORONER EXPENDITURES</b>	<b>199,312</b>	<b>209,035</b>	<b>267,013</b>	57,978	28%
				<b>2023 (APP)</b>		
23.49800.93713 CAPITAL EXPENDITURE REQUEST				6,000		
(2) COTS AND FREIGHT						
				6,000		



**LOGAN COUNTY**  
Sterling, Colorado

<b>VICTIMS ASSISTANCE</b>		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
<b>REVENUE</b>						
VOCA GRANT						
VALE GRANT		23,920	30,000	31,825	1,825	6%
<b>TOTAL</b>		<b>23,920</b>	<b>30,000</b>	<b>31,825</b>	<b>1,825</b>	<b>6%</b>
<b>EXPENSES - 01.42140</b>						
# OF EMPLOYEES						
11200	1 COUNTY FUNDED SALARY	27,676	29,513	27,294	-2,219	-8%
11203	VIC ADV OT					
11300	PT/VA BACK UP		39			
11400	2 OT/BACKUP ASSISTANT					
11409	ARPA PREMIUM PAY	3,000				
<b>TOTAL SALARY</b>		<b>30,676</b>	<b>29,552</b>	<b>27,294</b>	-2,258	-8%
11610	SOCIAL SECURITY	3,319	1,832	3,157	1,325	72%
11611	MEDICARE TAX	776	429	738	309	72%
11620	WORKERS COMPENSATION	245	141	200	59	42%
11630	RETIREMENT	2,052	2,126	2,037	-89	-4%
11631	HEALTH INSURANCE	9,721	8,596	10,807	2,211	26%
11632	LIFE INSURANCE	58	58	67	9	16%
11633	ST/LT DISABILITY	226	218	269	51	23%
11634	UNEMPLOYMENT	161	89	153	64	72%
<b>TOTAL PERSONNEL EXPENSE</b>		<b>47,234</b>	<b>43,041</b>	<b>44,722</b>	1,681	4%
12100	OFFICE SUPPLIES					
13100	PROFESSIONAL SERVICES	400	4,000	4,000		
13210	TELEPHONE/INTERNET/PAGER	600	600	600		
13300	FUEL/MILEAGE	351	900	900		
14204	MEETING EXPENSE		600	600		
<b>TOTAL OPERATING EXPENSE</b>		<b>1,351</b>	<b>6,100</b>	<b>6,100</b>		
<b>COUNTY FUNDED EXPENDITURES</b>		<b>48,585</b>	<b>49,141</b>	<b>50,822</b>	1,681	3%
<b>EXPENSES - 01.42141</b>						
11200	VOCA GRANT SALARY					
<b>TOTAL SALARY</b>						
<b>TOTAL PERSONNEL EXPENSE</b>						
2200	SUPPLIES & OPERATING					
14204	MEETING/TRAVEL EXPENSE					
<b>TOTAL OPERATING EXPENSE</b>						
<b>VOCA EXPENDITURES</b>						
<b>EXPENSES - 01.42142</b>						
11200	VALE GRANT SALARY	23,625	23,625	23,625		
11300	PART TIME SALARIES					
11400	TEMPORARY & OVERTIME					
<b>TOTAL SALARY</b>		<b>23,625</b>	<b>23,625</b>	<b>23,625</b>		
<b>TOTAL PERSONNEL EXPENSE</b>		<b>23,625</b>	<b>23,625</b>	<b>23,625</b>		
12200	SUPPLIES/OPERATING/TRAINING		1,000	5,700	4,700	
14204	MEETING EXPENSE	295		2,500	2,500	
<b>TOTAL OPERATING EXPENSE</b>		<b>295</b>	<b>1,000</b>	<b>8,200</b>	7,200	
<b>VALE EXPENDITURES</b>		<b>23,920</b>	<b>24,625</b>	<b>31,825</b>	7,200	
<b>TOTAL PERSONNEL EXP</b>		<b>70,859</b>	<b>66,666</b>	<b>68,347</b>	1,681	3%
<b>TOTAL OPERATING EXP</b>		<b>1,646</b>	<b>7,100</b>	<b>14,300</b>	7,200	101%
<b>TOTAL VICTIMS ASSISTANCE EXPENDITURES</b>		<b>72,505</b>	<b>73,766</b>	<b>82,647</b>	8,881	12%

**LOGAN COUNTY**  
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<b>EMERGENCY MANAGEMENT 01.42410</b>		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
<b>REVENUE</b>						
	EMERGENCY MGR GRANT	33,000	30,000	45,171	15,171	51%
	TOTAL	33,000	30,000	45,171	15,171	51%
# OF EMPLOYEES						
11200	1 FULL TIME SALARIES	52,897	54,300	60,352	6,052	11%
11400	TEMPORARY & OVERTIME	1,012	13,607	3,000	-10,607	-78%
11409	ARPA PREMIUM PAY	3,000				
	<b>TOTAL SALARIES</b>	<b>56,909</b>	<b>67,907</b>	<b>63,352</b>	-4,555	-7%
11610	SOCIAL SECURITY	3,551	4,210	3,928	-282	-7%
11611	MEDICARE TAX	830	985	919	-66	-7%
11620	WORKERS COMPENSATION	150	156	160	4	3%
11630	RETIREMENT	2,116	2,172	2,414	242	11%
11631	HEALTH INSURANCE	9,721	10,315	10,807	492	5%
11632	LIFE INSURANCE	58	67	67		
11633	ST/LT DISABILITY	233	291	319	28	10%
13611	UNEMPLOYMENT INSURANCE	169	204	190	-14	-7%
	<b>TOTAL PERSONNEL EXPENSE</b>	<b>73,737</b>	<b>86,307</b>	<b>82,156</b>	-4,151	-5%
12100	OFFICE SUPPLIES	1,633	1,100	1,100		
12104	EMERGENCY OP CNTR SUPPLIES	448	1,100	1,500	400	36%
13100	PROFESSIONAL SERVICES			4,900	4,900	#DIV/0!
13210	TELEPHONE/INTERNET	1,765	1,900	2,200	300	16%
13220	POSTAGE	18	80	100	20	25%
13300	FUEL/MILEAGE	1,172	2,300	2,500	200	9%
13400	ADVERTISING		900	500	-400	-44%
13800	REPAIRS & MAINT/VEHICLES	1,355	500	2,500	2,000	400%
13820	REPAIR & MAINT/EQUIPMENT	529	1,100	1,300	200	18%
13830	MAINTENANCE CONTRACTS	1,532	1,600	2,000	400	25%
13910	RENTAL - OFFICE SPACE	1,500	1,500	1,500		
13920	EQUIP & FIXTURE RENTAL					
14100	MISCELLANEOUS	405	2,000	500	-1,500	-75%
14200	MEMBERSHIP & DUES	267	1,250	1,400	150	12%
14204	MEETING EXPENSE	663	2,200	2,500	300	14%
14610	UNIFORMS	328	337	350	13	4%
14700	STAFF TRAINING	360	950	1,500	550	58%
14702	CPR TRAINING/EXPENSES			550	550	>100%
20000	CAPITAL OUTLAY	22,980				
	<b>TOTAL OPERATING EXPENSE</b>	<b>34,955</b>	<b>18,817</b>	<b>26,900</b>	8,083	43%
20002	EQ RESERVE CONTINGENCY		7,880	8,000	120	>100%
	<b>EMERGENCY MGMNT EXPENDITURES</b>	<b>108,692</b>	<b>113,004</b>	<b>117,056</b>	4,052	4%
				<b>2023 (APP)</b>		
CAPITAL EXPENDITURE REQUEST						
23.49800.93720 New Chevy Truck or Durango					-0-	
23.49800.93720 Cabinets for Trailer					1,700	
23.49800.93720 Panel and Turtles Generator					2,500	
23.49800.93720 New Desk					-0-	
Total					4,200	

**LOGAN COUNTY**  
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<b>EXTENSION 01.46100</b>		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
<b>REVENUE</b>						
	DIABETES PREVENTION GRANT	3,441				#DIV/0!
<b>EXPENDITURES</b>						
# OF EMPLOYEES						
11100	AGENTS	69,052	88,949	95,265	6,316	7%
11200	1 FULL TIME SALARIES	35,111	35,000	36,765	1,765	5%
11400	TEMPORARY & OVERTIME	6,102	4,700	10,000	5,300	113%
11409	ARPA PREMIUM PAY	2,500				
	TOTAL SALARIES	<b>112,765</b>	<b>128,649</b>	<b>142,030</b>	13,381	10%
11610	SOCIAL SECURITY	2,672	2,430	2,899	469	19%
11611	MEDICARE TAX	625	568	678	110	19%
11620	WORKERS COMPENSATION	73	71	80	9	13%
11630	RETIREMENT	1,405	1,400	1,471	71	5%
11631	HEALTH INSURANCE	9,721	7,500	10,807	3,307	44%
11632	LIFE INSURANCE	67	55	67	12	22%
11633	ST/LT DISABILITY	156	154	194	40	26%
11634	UNEMPLOYMENT INSURANCE	130	119	140	21	18%
	TOTAL PERSONNEL EXPENSE	<b>127,614</b>	<b>140,946</b>	<b>158,366</b>	17,420	12%
12100	OFFICE SUPPLIES	1,642	2,000	2,200	200	10%
12110	LSP AGRONOMY AGENT EXP			300	300	#DIV/0!
13210	TELEPHONE/INTERNET	963	800	900	100	13%
13220	POSTAGE	577	650	900	250	38%
13300	FUEL/MILEAGE	884	1,400	1,850	450	32%
13400	ADVERTISING	100	100	200	100	100%
13800	VEHICLE REPAIR/MAINTENANCE	1,693	1,700	1,900	200	12%
13820	REPAIR & MAINT/EQUIPMENT		700	1,200	500	71%
13830	MAINTENANCE CONTRACTS	2,520	4,000	4,000		
14100	MISCELLANEOUS					
14200	MEMBERSHIP & DUES	1,014	800	800		
14204	MEETING EXPENSE	141	3,500	5,000	1,500	43%
14700	STAFF TRAINING	487	1,500	1,800	300	20%
14801	DIABETES PREVENTION GRANT	3,977				#DIV/0!
20000	CAPITAL OUTLAY		1,653		-1,653	
	TOTAL OPERATING EXPENSE	<b>13,998</b>	<b>18,803</b>	<b>21,050</b>	2,247	12%
14325	EQUIPMENT RESERVE					
	CONTINGENCY					
	EXTENSION EXPENDITURES	<b>141,612</b>	<b>159,749</b>	<b>179,416</b>	19,667	12%
<b>2023 (APP)</b>						
CAPITAL EXPENDITURE REQUEST						
23.49800.93683	12 Passenger Van			-0-		
23.49800.93683	Van			20,000		
				20,000		

**LOGAN COUNTY**  
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12/12/2022	<b>EXTENSION FAIR 01.46101</b>	ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
<b>REVENUE</b>						
<b>ENTRY FEES:</b>	FAIR BOOKLET					
	DONATIONS-TROPHIES-AWARDS	10,792	11,135	11,000	-135	-1%
	OTHER					
	<b>TOTAL REVENUES</b>	10,792	11,135	11,000	-135	-1%
<b>EXPENDITURES</b>						
12100	SUPPLIES	2,190	1,300	1,400	100	8%
12210	FOOD & MEALS/JUDGES MEALS	640	1,000	1,500	500	50%
12211	RIBBONS,PRIZES & AWARDS	15,024	14,700	15,000	300	2%
12212	PREMIUM PAYOUT	8,005	8,950	8,950		
12215	SPECIAL EVENTS	433	867	867		>100%
13100	PROF SERV/JUDGING & LABOR	7,769	6,400	7,850	1,450	23%
13220	POSTAGE		60	120	60	100%
13500	PROGRAMS & PRINTING	1,758	1,371	1,400	29	2%
13820	EQUIPMENT & FIXTURE REPAIR	116	550	700	150	27%
13830	SCALE MAINTENANCE	164	200	250	50	25%
13920	EQUIPMENT RENTAL			250	250	#DIV/0!
14100	MISCELLANEOUS					
14220	RETINAL SCANNING					#DIV/0!
20000	CAPITAL OUTLAY					
	<b>TOTAL OPERATING EXPENSE</b>	<b>36,099</b>	<b>35,398</b>	<b>38,287</b>	2,889	8%
14325	EQUIPMENT RESERVE					>100%
	<b>EXTENSION FAIR EXPENDITURES</b>	<b>36,099</b>	<b>35,398</b>	<b>38,287</b>	2,889	8%

	CAPITAL EXPENDITURE REQUEST	2023 (APP)
23.49800.93683	1	
	2	
	3	

**LOGAN COUNTY**  
Sterling, Colorado

	<b>FAIRGROUNDS 01.46300</b>	ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
11400	TEMPORARY & OVERTIME	5,422	6,000	21,000	15,000	250%
	<b>TOTAL SALARIES</b>	<b>5,422</b>	<b>6,000</b>	<b>21,000</b>	15,000	250%
11610	SOCIAL SECURITY	332	372	1,302	930	250%
11611	MEDICARE TAX	78	87	305	218	251%
11620	WORKERS COMPENSATION	1		10	10	>100%
11630	RETIREMENT					
11631	HEALTH INSURANCE					
11632	LIFE INSURANCE					
11633	ST/LT DISABILITY					
11634	UNEMPLOYMENT INSURANCE	17	12	42	30	250%
	<b>TOTAL PERSONNEL EXPENSE</b>	<b>5,850</b>	<b>6,471</b>	<b>22,659</b>	16,188	250%
12200	OPERATING SUPPLIES	14,941	10,500	12,000	1,500	14%
12280	GAS/OIL/ANTIFREEZE	7,525	10,000	10,000		
12300	REPAIR & MAINT SUPPLIES	1,274	5,000	6,000	1,000	20%
13100	CONTRACT/PROF SERVICES	4,242	3,820	4,000	180	5%
13210	TELEPHONE/INTERNET	2,820	3,000	3,000		
13220	POSTAGE	41	50	50		
13400	ADVERTISING		200	200		
13700	UTILITIES	53,477	53,000	55,000	2,000	4%
13710	LOGAN WELL USERS	698	1,000	1,000		
13810	* RPR & MAINT/BLDNGS & GROUNDS	9,318	20,000	30,500	10,500	53%
13820	REPAIR & MAINT/EQUIPMENT	19,131	10,000	10,000		
13920	EQUIP & FIXTURE RENTAL	161	500	500		
14100	MISCELLANEOUS					
14105	DEPOSIT REFUND	100				
14406	MEMORIAL FENCE PROJECT	1,133	6,000	6,000		
20000	CAPITAL OUTLAY		500	500		
	<b>TOTAL OPERATING EXPENSE</b>	<b>114,861</b>	<b>123,570</b>	<b>138,750</b>	15,180	12%
	<b>FAIRGROUNDS EXPENDITURES</b>	<b>120,711</b>	<b>130,041</b>	<b>161,409</b>	31,368	24%

		2023
	<b>DESCRIPTION OF BUILDING REPAIR</b>	<b>(APP)</b>
01.46300.13810	MISCELLANEOUS	30,500
	<b>CAPITAL EXPENDITURE REQUEST</b>	
23.43980.93715		
23.43980.93715		
	<b>FUNDED IN S&amp;U TAX CAPITAL IMPROVEMENT FUND</b>	
24.49820.13810		
24.49820.13810		
24.49820.13810		
	<b>Total line 13810</b>	
24.49820.20020	EXHIBIT CENTER ADDITION/RENNC	500,000
24.49820.20020		
24.49820.20020		
24.49820.20020		
	<b>Total line 20020</b>	<b>500,000</b>
	<b>Total Sales &amp; Use Tax Capital Improvement Fund</b>	<b>500,000</b>
	<b>CONSERVATION TRUST FUND</b>	
27.45211.93610	EXHIBIT CENTER ADDITION/RENNC	175,000
	<b>Total CTF</b>	<b>175,000</b>

**LOGAN COUNTY**  
Sterling, Colorado

<b>SUNSET GARDENS 01.46350</b>		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
11200	FULL TIME SALARIES					
11300	PART TIME SALARIES					
11350	SHARED SALARY	3,453	3,500	4,000	500	14%
11400	TEMPORARY & OVERTIME	22	750	750		
	<b>TOTAL SALARIES</b>	<b>3,475</b>	<b>4,250</b>	<b>4,750</b>	500	12%
11610	SOCIAL SECURITY	215	264	295	31	12%
11611	MEDICARE TAX	50	62	69	7	11%
11620	WORKERS COMPENSATION	161	108	150	42	39%
11630	RETIREMENT	138	140	160	20	14%
11631	HEALTH INSURANCE	498	500	600	100	20%
11632	LIFE INSURANCE	3	4	5	1	25%
11633	ST/LT DISABILITY	8	15	18	3	20%
11634	UNEMPLOYMENT INSURANCE	10	13	14	1	8%
	<b>TOTAL PERSONNEL EXPENSE</b>	<b>4,558</b>	<b>5,356</b>	<b>6,061</b>	705	13%
12200	OPERATING SUPPLIES	167	100	400	300	>100%
12280	GAS/OIL/ANTIFREEZE		75	125	50	
12300	REPAIR & MAINT SUPPLIES	508	2,000	2,000		
13100	CONTRACT/PROF SERVICES	4,000	2,000	2,000		
13210	TELEPHONE/INTERNET					
13220	POSTAGE					
13400	ADVERTISING					
13700	UTILITIES		200	1,500	1,300	
13701	PORT A POTS RENTAL & CLEANING	1,980	1,400	1,400		
13710	LOGAN WELL USERS	282	200	200		
13810	* RPR & MAINT/BLDNGS & GROUNDS	35,346	12,565	12,000	-565	-4%
13813	GRASS & TREE REPLACEMENT	60		3,500		
13820	REPAIR & MAINT/EQUIPMENT					
13920	EQUIP & FIXTURE RENTAL					
14100	MISCELLANEOUS		150	300	150	100%
20000	CAPITAL OUTLAY	6,928				#DIV/0!
20001	DONATED FUNDS PROJECTS	390				
	<b>TOTAL OPERATING EXPENSE</b>	<b>49,661</b>	<b>18,690</b>	<b>23,425</b>	4,735	25%
	<b>SUNSET GARDENS EXPENDITURES</b>	<b>54,219</b>	<b>24,046</b>	<b>29,486</b>	5,440	23%

		<b>2023</b>
		<b>(APP)</b>
<i>DESCRIPTION OF BUILDING REPAIRS - FUNDED IN 13810</i>		
01.46350.13810	MISC REPAIRS	12,000
		12,000

		<b>2023</b>
		<b>(APP)</b>
<i>CAPITAL EXPENDITURE REQUEST</i>		
23.49800.93719		

**LOGAN COUNTY**  
Sterling, Colorado

<b>TOURIST INFORMATION CENTER 01.46500</b>		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
REVENUE						
	LODGING TAX PLEDGE	33,000	33,000	33,000		
# OF EMPLOYEES						
11200	1 FULL TIME SALARIES	45,495	47,062	49,412	2,350	5%
11300	PART TIME SALARIES	23,339	24,857	29,402	4,545	18%
11400	TEMPORARY & OVERTIME					#DIV/0!
11409	ARPA PREMIUM PAY	5,460				
	<b>TOTAL SALARIES</b>	<b>74,294</b>	<b>71,919</b>	<b>78,814</b>	6,895	10%
11610	SOCIAL SECURITY	4,516	4,394	4,886	492	11%
11611	MEDICARE TAX	1,056	1,030	1,143	113	11%
11620	WORKERS COMPENSATION	92	97	100	3	3%
11630	RETIREMENT	1,820	1,882	1,976	94	5%
11631	HEALTH INSURANCE	9,721	10,315	10,807	492	5%
11632	LIFE INSURANCE	58	58	67	9	16%
11633	ST/LT DISABILITY	201	207	261	54	26%
11634	UNEMPLOYMENT INSURANCE	221	216	236	20	9%
	<b>TOTAL PERSONNEL EXPENSE</b>	<b>91,979</b>	<b>90,118</b>	<b>98,290</b>	8,172	9%
12100	OFFICE SUPPLIES	242	350	400	50	14%
12200	OPERATING SUPPLIES	289	289	300	11	4%
13100	PROFESSIONAL SERVICES					
13210	TELEPHONE/INTERNET	330	350	400	50	14%
13220	POSTAGE			50	50	#DIV/0!
13400	ADVERTISING & LEGAL NOTICES	1,241	700	2,000	1,300	186%
13820	RPR & MAINT/EQUIPMENT			50	50	>100%
13830	MAINTENANCE CONTRACT	538	530	550	20	4%
14100	MISCELLANEOUS					
14204	MEETING EXPENSE	27	100	500	400	400%
14700	STAFF TRAINING			500	500	>100%
20000	CAPITAL OUTLAY					
	<b>TOTAL OPERATING EXPENSE</b>	<b>2,667</b>	<b>2,319</b>	<b>4,750</b>	2,431	105%
	<b>TOURIST INFORMATION CENTER EXPENDITURES</b>	<b>94,646</b>	<b>92,437</b>	<b>103,040</b>	10,603	11%
23.49800.93722		LAPTOP AND DOCKING STATION		(APP)	3,386	

**LOGAN COUNTY**  
Sterling, Colorado

<b>SHOOTING SPORTS COMPLEX 01.46600</b>		<b>ACTUAL 2021</b>	<b>PROJECTED 2022</b>	<b>COMMISSIONER APPROVED 2023</b>	<b>VARIANCE APPROVED / PROJECTED</b>	<b>% OF CHANGE</b>
<b>REVENUE</b>						
	TARGET REVENUE	20,700	5,000	5,000		
	RANGE MEMBERSHIP	15,550	13,000	13,500		
	DAILY USE	19,526	20,000	18,000	-2,000	-10%
	BILLBOARD LEASE	4,208	6,789	6,900	111	2%
	SSC DONATIONS		10,770	3,500	-7,270	-68%
	<b>TOTAL REVENUE</b>	<b>59,984</b>	<b>55,559</b>	<b>46,900</b>	<b>-8,659</b>	<b>-16%</b>
<b>EXPENDITURES</b>						
11200	FULL TIME SALARIES					
11300	PART TIME SALARIES					
11350	SHARED SALARY	5,114	6,400	6,500		
11400	TEMPORARY & OVERTIME	270	600	600	0	0%
	<b>TOTAL SALARIES</b>	<b>5,384</b>	<b>7,000</b>	<b>7,100</b>	<b>100</b>	<b>1%</b>
11610	SOCIAL SECURITY	334	434	440	6	1%
11611	MEDICARE TAX	78	102	103	1	1%
11620	WORKERS COMPENSATION	252	168	200		
11630	RETIREMENT	205	256	260		
11631	HEALTH INSURANCE	737	932	950	18	2%
11632	LIFE INSURANCE	5	6	6		
11633	ST/LT DISABILITY	11	28	29	1	4%
11634	UNEMPLOYMENT INSURANCE	15	21	21	0	0%
	<b>TOTAL PERSONNEL EXPENSE</b>	<b>7,021</b>	<b>8,947</b>	<b>9,109</b>	<b>162</b>	<b>2%</b>
12200	OPERATING SUPPLIES	2,225	2,500	2,500		
12201	RANGE MEMBERSHIP EXP -	2,342	2,000	2,000		
12207	TARGET EXPENSE	9,991	5,500	8,500	3,000	55%
12280	GAS OIL ANITIFREEZE	46	100	100		
12300	REPAIR & MAINT SUPPLIES	165	700	750		
13100	PROFESSIONAL SERVICES			150		
13220	POSTAGE	122	150	150		
13300	FUEL/MLG (NON MTG EXP)		125	125		
13400	ADVERTISING		125	200		
13700	UTILITIES	3,970	3,500	3,500	0	0%
13701	PORT A POTS RENTAL & CLEANING	4,800	3,000	3,500	500	17%
13810	REPAIR & MAINT (BLDG & GRNDS)	4,465	1,800	2,200		
13820	EQUIPMENT REPAIR	900	500	2,000		
14200	MEMBERSHIP & DUES					
14204	MEETING EXPENSE (INC MILEAGE)			100		
14700	TRAINING/NRA			150		
20000	CAPITAL OUTLAY		3,500			
20001	DONATED FUNDS PROJECTS	7,617	5,000	5,000		
	<b>TOTAL OPERATING EXPENSE</b>	<b>36,643</b>	<b>28,500</b>	<b>30,925</b>	<b>2,425</b>	<b>9%</b>
	<b>SHOOTING SPORTS COMPLEX EXPENDITURES</b>	<b>43,664</b>	<b>37,447</b>	<b>40,034</b>	<b>2,587</b>	<b>7%</b>
<b>CAPITAL EXPENDITURE REQUEST</b>				<b>2023 (APP)</b>		
	23.49800.93714					
	23.49800.93714					
				0		



**LOGAN COUNTY**  
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12/12/2022	<b>VETERANS OFFICE</b> <b>01.46700</b>	ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
<b>REVENUES</b>						
33002	STATE VETERANS AFFAIRS	14,251	28,560	28,560		
<b>EXPENDITURES</b>						
11300	VETERANS OFFICER SALARY	27,049	27,856	29,625	1,769	6%
11400	ADDTL STRAIGHT HRS					#DIV/0!
11409	ARPA PREMIUM PAY	2,250				
	<b>TOTAL SALARIES</b>	<b>29,299</b>	<b>27,856</b>	<b>29,625</b>	1,769	6%
11610	SOCIAL SECURITY	2,030	1,727	1,837	110	6%
11611	MEDICARE TAX	475	404	430	26	6%
11620	WORKERS COMPENSATION	83	83	90	7	8%
11630	RETIREMENT	1,082	1,114	1,185	71	6%
11631	HEALTH INSURANCE	3,694	2,643	10,807	8,164	309%
11632	LIFE INSURANCE	29	29	67	38	131%
11633	ST/LT DISABILITY	119	123	157	34	28%
11634	UNEMPLOYMENT INSURANCE	87	84	89	5	6%
	<b>TOTAL PERSONNEL EXPENSE</b>	<b>36,898</b>	<b>34,063</b>	<b>44,287</b>	10,224	30%
12100	OFFICE SUPPLIES	473	500	800	300	60%
13210	TELEPHONE/INTERNET	1,027	1,202	1,200	-2	
13220	POSTAGE	89	65	100	35	54%
13300	FUEL/MILEAGE	191	300	500	200	67%
13830	MAINTENANCE CONTRACT	537	400	500	100	25%
14100	MISCELLANEOUS			250		
14200	MEMBERSHIP & DUES			50	50	>100%
14204	MEETING EXPENSE		500	1,500	1,000	200%
14206	VETERAN DONATION			200		
20000	CAPITAL OUTLAY					>100%
	<b>TOTAL OPERATING EXPENSE</b>	<b>2,317</b>	<b>2,967</b>	<b>5,100</b>	2,133	72%
	<b>VETERANS OFFICE EXPENDITURES</b>	<b>39,215</b>	<b>37,030</b>	<b>49,387</b>	12,357	33%
CAPITAL EXPENDITURE REQUEST				<b>2023</b>		
23.49800.93717				<b>(APP)</b>		

**LOGAN COUNTY**  
Sterling, Colorado

<b>HERITAGE CENTER ADMINISTRATION 01.46800</b>		<b>ACTUAL 2021</b>	<b>PROJECTED 2022</b>	<b>COMMISSIONER APPROVED 2023</b>	<b>VARIANCE APPROVED / PROJECTED</b>	<b>% OF CHANGE</b>
<b>REVENUE</b>						
	HERITAGE CENTER BLDG RNTL	950	1,545	1,000	-545	-35%
	SILVER SNEAKER REVENUE	4,357	3,500	3,500		
	HERITAGE CENTER REV (TRIPS)		2,772			
*Running balance for Silver Sneakers through 08/31/2020 is \$22,741						
<b>EXPENDITURES</b>						
	67 LIFE INS 2021					
	HEALTH INS 2021					
	1 # OF EMPLOYEES					
11200	FULL TIME SALARIES	46,777	48,388	50,737	2,349	5%
11400	TEMPORARY & OVERTIME	17,185	17,000	17,500	500	3%
11409	ARPA PREMIUM PAY	3,000				
	TOTAL SALARIES	<b>66,962</b>	<b>65,388</b>	<b>68,237</b>	2,849	4%
11610	SOCIAL SECURITY	3,605	3,472	4,231	759	22%
11611	MEDICARE TAX	843	811	989	178	22%
11620	WORKERS COMPENSATION	82	79	90	11	14%
11630	RETIREMENT	1,871	1,936	2,029	93	5%
11631	HEALTH INSURANCE	14,531	15,475	10,807	-4,668	-30%
11632	LIFE INSURANCE	67	67	67		
11633	ST/LT DISABILITY	206	230	268	38	17%
11634	UNEMPLOYMENT INSURANCE	198	196	205	9	5%
	TOTAL PERSONNEL EXPENSE	<b>88,365</b>	<b>87,654</b>	<b>86,923</b>	-731	-1%
12100	OFFICE SUPPLIES	476	750	750		
12200	OPERATING SUPPLIES	47	250	300	50	20%
12300	REPAIR & MAINT SUPPLIES		100	100		
12400	SILVER SNEAKER EXPENSES**	1,737	1,200	2,000	800	67%
13100	PROFESSIONAL SERVICES	338	500	500		
13210	TELEPHONE/INTERNET	2,016	2,200	2,200		
13220	POSTAGE	123	100	200	100	100%
13300	FUEL/MLG (NON MTG EXP)					
13400	ADVERTISING & LEGAL NOTICES			350		
13820	REPAIR & MAINT/EQUIPMENT					
13830	MAINTENANCE CONTRACT	890	1,200	1,200		
14100	MISCELLANEOUS					#DIV/0!
14105	DEPOSIT REFUND	250	175			
14200	MEMBERSHIP & DUES	145		150	150	#DIV/0!
14204	MEETING EXPENSE					
14405	REIMBURSED EXPENSES		2,597		-2,597	
14700	STAFF TRAINING		125	300	175	140%
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	<b>6,022</b>	<b>9,197</b>	<b>8,050</b>	-1,147	-12%
	HERITAGE CENTER EXPENDITURES	<b>94,387</b>	<b>96,851</b>	<b>94,973</b>	-1,878	-2%
<b>2023</b>						
<b>CAPITAL EXPENDITURE REQUEST</b>				<b>(APP)</b>		
	23.49800.93721	(5) ROUND TABLES (5) RECTANGLE T		1,235		
	23.49800.93721	COPY MACHINE		1,900		
		TOTAL		3,135		

\*\*Silver Sneaker Revenues are used to maintain a safe and hazard free environment; certify instructors to teach exercise and be CPR certified; to encourage social activities to help retain membership; and used as incentives for on-going memberships.

**LOGAN COUNTY**  
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12/12/2022	<b>DESOTO YOUTH 01.46910</b>	ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
<b>REVENUE</b>						
	GARY DESOTO REVENUE	2,806	6,000	2,000	-4,000	-67%
<b>EXPENDITURES</b>						
12200	OPERATING SUPPLIES	111	200	200		
13100	CONTRACTED SERVICES					
13700	UTILITIES	13,436	14,300	15,000	700	5%
13810	REPAIR & MAINT/BUILDINGS	1,009	2,000	2,000		>100%
13820	REPAIR & MAINT/EQUIPMENT					
14100	MISCELLANEOUS					
20000	CAPITAL OUTLAY					
	<b>DESOTO OPERATING EXPENSES</b>	<b>14,556</b>	<b>16,500</b>	<b>17,200</b>	700	4%
14216	GARY DESOTO FINANCIALS/EXP	907	6,000	2,000	-4,000	-67%
	<b>DESOTO EXPENDITURES</b>	<b>15,463</b>	<b>22,500</b>	<b>19,200</b>	-3,300	-15%

		<b>2023 (APP)</b>
01.46910.13810	** DESCRIPTION OF LINE 13810 Miscellaneous	2,000
	TOTAL	2,000

CAPITAL EXPENDITURE REQUEST      **2023  
(APP)**

TOTAL

**LOGAN COUNTY**  
Sterling, Colorado

<b>INTERGOVERNMENTAL COOPERATION 01.48000</b>		<b>ACTUAL 2021</b>	<b>PROJECTED 2022</b>	<b>COMMISSIONER APPROVED 2023</b>	<b>VARIANCE APPROVED / PROJECTED</b>	<b>% OF CHANGE</b>
<hr/>						
	<b>HEALTH DEPARTMENT</b>					
14213	NE COLO HEALTH DPT	210,529	210,529	210,529		
	<b>HEALTH DPT EXPENDITURES</b>	<b>210,529</b>	<b>210,529</b>	<b>210,529</b>		
	<b>MENTAL HEALTH</b>					
12/12/2022	CENTENNIAL MENTAL HEALTH					
14230	EASTERN COLO SERV/DISABLED	85,276	178,989	100,000	-78,989	-44%
14240	SENATE BILL #10-175	775	750	1,000	250	33%
14262						
	<b>MENTAL HEALTH EXPENDITURES</b>	<b>86,051</b>	<b>179,739</b>	<b>101,000</b>	<b>-78,739</b>	<b>-44%</b>
	<b>INTERGOVERNMENTAL COOPERATION</b>					
48500	NECALG	28,357		28,219	28,219	#DIV/0!
48700	NECTA (COUNTY EXPRESS)	54,385	63,148	42,844	-20,304	-32%
48900	GOCO GRANT	350,000				
	<b>TOTAL</b>	<b>432,742</b>	<b>63,148</b>	<b>71,063</b>	<b>7,915</b>	<b>13%</b>
	<b>INTERGOVERNMENTAL COOPERATION EXPENDITURES</b>	<b>729,322</b>	<b>453,416</b>	<b>382,592</b>	<b>-70,824</b>	<b>-16%</b>
				<b>2023 (APP)</b>		
	<b>CAPITAL EXPENDITURE REQUEST</b>					
23.49800.93710	NECTA 2 ADA MINI VANS (shared with Morgan County)			28,940		
				28,940		

**LOGAN COUNTY**  
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<b>MISCELLANEOUS ACCOUNT</b>		<b>ACTUAL</b>		<b>COMMISSIONER</b>	<b>VARIANCE</b>	
<b>01.49000 - 49010</b>		<b>2021</b>	<b>2022</b>	<b>APPROVED</b>	<b>APPROVED</b>	<b>% OF</b>
				<b>2023</b>	<b>/</b>	<b>CHANGE</b>
					<b>PROJECTED</b>	
<b>49000- GRAVEL PERMIT EXPENSE</b>						
12214	GRAVEL PERMITS ANNUAL FEE					
56131	MINED LAND RECLAMATION EXP	15,000	15,000	15,000		
	<b>SUB TOTAL GRAVEL PERMIT EXP</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>		
<b>49001- COUNTY DUES</b>						
49526	LOGAN COUNTY CHAMBER DUES	600	600	600		
49528	CCI DUES	15,000	15,150	15,150		
49533	NACO	454	454	454		
	<b>SUB TOTAL DUES</b>	<b>16,054</b>	<b>16,204</b>	<b>16,204</b>		
<b>49002- FEES</b>						
49301	LITIGATION FEES		10,000			
56100	TREASURERS FEES	176,064	160,000	133,000	-27,000	-17%
	<b>SUB TOTAL FEES</b>	<b>176,064</b>	<b>170,000</b>	<b>133,000</b>	<b>-37,000</b>	<b>-22%</b>
<b>49003- MISCELLANEOUS EXPENSES</b>						
11635	CAFETERIA PLAN EXPENSE	5,789	6,820	7,000	180	3%
49525	ABATEMENT REFUND	2,760	5,000	5,000		
49527	CHRISTMAS & EMPLOYEE APPRECIATION	11,954	13,000	13,000		
49531	UNEMPLOYMENT ACCT SERVICE	1,212	1,212	1,300	88	7%
49538	PROPERTY LIABILITY INS	271,037	423,345	450,000	26,655	6%
49539	AUDITING & BUDGETING	21,700	19,550	22,500	2,950	15%
49542	MAINT ON COUNTY VEHICLES/SHARED	5,158	5,000	5,000		
49543	REIMB/UNCLAIMED PRIS FUNDS					
49700	AUDIT ADJUSTMENT					
56138	COMM TOWER/UTILITIES & MAINT	7,991	10,000	10,000		
56146	CLARENCE CORNER EXPENSE	529	500	500		
	<b>SUB TOTAL MISC</b>	<b>328,130</b>	<b>484,427</b>	<b>514,300</b>	<b>29,873</b>	<b>6%</b>
<b>LEASE PROCEEDS</b>						
56144	DEBT SERVICE - PRINCIPAL					
56145	DEBT SERVICE - INTEREST					
<b>49004- NON PROFITS</b>						
14002	FLEMING LIBRARY	350	450	450		
14003	CROOK LIBRARY	350	450	450		
49532	HERITAGE FESTIVAL DONATION		1,500	1,500		>100%
49549	SMALL BUSINESS DVLPMT CENTER	5,000	5,000	5,000		
56134	LC CHAMBER MARKETING & PROMOTING	10,000	10,000	17,500	7,500	75%
56139	LC ECONOMIC DEVELOPMENT CORP	48,000	48,000	40,500	-7,500	-16%
56150	DONATIONS	1,500				#DIV/0!
	<b>SUB TOTAL NON PROFITS</b>	<b>65,200</b>	<b>65,400</b>	<b>65,400</b>		
<b>49005- EMERGENCY MANAGEMENT/EMS</b>						
56126	EMS COUNCIL SUBSIDY			130	130	>100%
56132	SB20B-001	43,500				
56136	LOCAL FISCAL RECOVERY FUNDS	193,350	2,340,010	1,230,387		
56138	EMERGENCY RESPONSE SUPPLIES					
	<b>SUB TOTAL EMERGENCY MANAGEMENT/EMS</b>	<b>236,850</b>	<b>2,340,010</b>	<b>1,230,517</b>	<b>-1,109,493</b>	<b>-47%</b>
<b>49010- COUNTY CONTINGENCY RESERVES</b>						
49524	MISCELLANEOUS	2,446	1,000	2,500	1,500	150%
49547	REIMB EXP/BETWEEN FUNDS					
56114	TRANSFER TO AMBULANCE		100,000	250,000	150,000	>100%
56114	TRANSFER TO FAIR BOARD					
56114	TRANS TO CONTINGENCY FUND/TABOR RES					
56147	HEALTH INS DEDUCTIBLE RESERVE	53,890	60,000	75,000	15,000	25%
56152	HEALTH INS FAMILY RESERVE			50,000	50,000	>100%
	<b>SUB TOTAL CONTINGENCY</b>	<b>56,336</b>	<b>161,000</b>	<b>377,500</b>	<b>216,500</b>	<b>134%</b>
93626	CONTINGENCY RESERVE**	7,352	100,000	700,000	600,000	600%
	<b>TOTAL MISCELLANEOUS EXPENDITURES</b>	<b>900,986</b>	<b>3,352,041</b>	<b>3,051,921</b>	<b>-300,120</b>	<b>-9%</b>

**LOGAN COUNTY**  
Sterling, Colorado

**LOGAN COUNTY ROAD & BRIDGE FUND  
2023 BUDGET SUMMARY  
COUNTY ROADS & HIGHWAYS**

ACCT NO GROUP	SUMMARY	ACTL PRIOR YR 2021 COL.1	PROJECTED CURRNT YR 2022 COL.2	COMMISSIONER APPROVED 2023 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE
	<b>FUND BALANCE BEGINNING OF THE YEAR</b>	<b>4,410,569</b>	<b>7,671,554</b>	<b>8,535,792</b>	864,238	11%
	NET TOTAL REVENUE TO BE					
311	DERIVED FROM PROPERTY TAXES	2,103,080	1,113,842	2,952,489	1,838,647	165%
	INTERGOVERNMENTAL REVENUE	4,654,084	3,644,529	6,895,007	3,250,478	89%
	OTHER REVENUE:	1,831,725	1,419,661	2,007,700	588,039	41%
	TOTAL AVAILABLE REVENUES					
	OTHER THAN PROPERTY TAXES	6,485,809	5,064,190	8,902,707	3,838,517	76%
	<b>TOTAL REVENUE</b>	<b>8,588,889</b>	<b>6,178,032</b>	<b>11,855,196</b>	5,677,164	92%
	<b>TOTAL AVAILABLE RESOURCES</b>	<b>12,999,458</b>	<b>13,849,586</b>	<b>20,390,988</b>	6,541,402	47%
	<b>EXPENDITURES</b>					
	430 RIGHTS OF WAY					
	430 APPROVED& CONSTRUCTION					
	ENGINEERING					
	430 CONSTRUCTION					
	430 MAINTENANCE OF CONDITION					
	431 SNOW & ICE REMOVAL					
	431 TRAFFIC SERVICES					
	431 ADMINISTRATION					
	431 BRIDGE REPAIR & REPLACEMENT					
	430 OTHER					
	430 ADD REMITTANCE TO MUNICIPAL					
	CAPITAL OUTLAY & BUILDINGS					
	470 OTHER THAN HIGHWAYS					
	TREASURERS FEES					
	<b>TOTAL EXPENDITURES</b>	<b>5,327,904</b>	<b>5,313,794</b>	<b>16,072,278</b>	10,758,484	202%
	ADD:UNAPPROPRIATED FUND					
	BALANCE, END OF YEAR	7,671,554	8,535,792	4,318,710	(4,217,082)	-49%
	LESS:RESERVE FOR SUPPLIES					
	<b>ACTUAL USABLE END OF YEAR FUND BALANCE</b>					
	<b>(budget basis)</b>	<b>7,671,554</b>	<b>8,535,792</b>	<b>4,318,710</b>	<b>(4,217,082)</b>	<b>-49%</b>
	<b>CALCULATION OF MILL LEVY</b>					
	AMOUNT TO BE DERIVED FROM CURRENT					
	TAXES FOR BUDGET (311 ABOVE)	2,103,080	1,113,842	2,952,489	1,838,647	165%
	ADD:PROVISION FOR UNCOLLECTABLES	(1,410)				
	TOTAL AMOUNT PROPERTY TAX NEEDED	2,101,670	1,113,842	2,952,489	1,838,647	165%
	NET ASSESSED VALUATION	350,278,400	371,280,810	369,061,070	(2,219,740)	-1%
	MILL LEVY REQUIRED TO PRODUCE NEEDED					
	AMOUNT	6.000	3.000	8.000		

**LOGAN COUNTY**  
Sterling, Colorado

**LOGAN COUNTY ROAD & BRIDGE FUND - REVENUE**  
**COUNTY ROADS & HIGHWAYS - 2023**

ACCT NO GROUP	REVENUE	ACTUAL PRIOR YR 2021 COL.1	PROJECTED 2022 COL.2	COMMISSIONER APPROVED 2023 COL.4	VARIANCE +/- COL.4-COL.2	% OF CHANGE
<b>FEDERAL</b>						
33059	MINERAL LEASING ACT					
33061	FLOOD DISASTER/REVENUE					#DIV/0!
33062	FED MISSILE SITE RD MAINTENANCE	42,318	43,799	45,332	1,533	4%
33063	FED BRIDGE GRANT		730	3,049,675	3,048,945	>100%
33063	FED BRIDGE ENGINEERING GRANT	112,193				#DIV/0!
33594	LOCAL FISCAL RECOVERY FUNDS	134,951				
<b>330 - INTERGOVERNMENTAL REVENUE</b>						
33006	PAYMENT IN LIEU OF TAXES (PILT)					
33052	STATE GRANT (DOLA)	198,289				#DIV/0!
33060	HIGHWAY USERS TAX	4,166,333	3,600,000	3,800,000	200,000	6%
	<b>TOTAL INTERGOVERNMENTAL REV</b>	4,654,084	3,644,529	6,895,007	3,250,478	89%
<b>310 - TAXES</b>						
31200	SPECIFIC OWNERSHIP TAX	229,410	122,500	324,000	201,500	164%
31910	DELINQ TAX-PENALTY-INT	3,008	655		(655)	-100%
<b>313 - NON PROPERTY TAXES</b>						
31301	SALES TAX	1,108,928	1,165,000	1,100,000	(65,000)	-6%
31302	USE TAX	377,206	48,000	45,000	(3,000)	-6%
<b>320 - LICENSES &amp; PERMITS</b>						
32014	ROAD & HIGHWAY PERMITS	38,800	545		(545)	-100%
<b>340 - CHARGES &amp; SERVICES</b>						
34023	ADDITIONAL \$1.50 MV FEE	22,272	24,000	22,000	(2,000)	-8%
34024	ADDITIONAL \$2.50 MV FEE	31,827	34,000	31,000	(3,000)	-9%
34025	MV EMISSIONS FEE	563	500	500		
34080	MATERIALS & SERVICE	4,588	2,000	1,000	(1,000)	-50%
<b>360 - MISCELLANEOUS RECEIPTS</b>						
36409	MISC-VENDOR MACHINE ETC					
36412	CAPITAL CREDIT/DIVIDENDS	2,098				#DIV/0!
36413	REFUNDS OF EXPEND-FORFEITURES	370	520		(520)	-100%
36414	REFUNDS/COUNTY VEHICLE EXPENSE	9,534	7,000	7,000		
36416	REFUND-MTR FUEL TAXES & JURY					
36417	REFUND/SALARY& FRINGE	3,121	1,936		(1,936)	
	REIMB ARPA PREMIUM PAY					
<b>370 - TRANSFERS FROM OTHER FUNDS</b>						
37000	TRANSFERS FROM OTHER FUNDS					
<b>390 - OTHER FINANCING SERVICES</b>						
39111	SALE OF ASSETS LAND					
39112	SALE OF ASSETS-BUILDINGS					
39113	SALE OF ASSETS-EQUIPMENT			477,200	477,200	
39121	INSURANCE CLAIMS		13,005		(13,005)	-100%
39124	DIVIDENDS AND FORFEITURES					
39133	RENTS/EQUIPMENT RENTAL					
39136	CDL REVENUE					
	PROCEEDS FROM CAPITAL LEASE					
	TOTAL OTHER REVENUE	1,831,725	1,419,661	2,007,700	588,039	41%
	AUDIT ADJUSTMENT					
	<b>TOTAL INTERGOVERNMENTAL &amp; OTHER REVENUE</b>	6,485,809	5,064,190	8,902,707	3,838,517	76%
	W/OUT GRANTS	6,175,327	5,063,460	5,853,032		16%

**LOGAN COUNTY**  
Sterling, Colorado

<b>ROAD &amp; BRIDGE EXPENDITURES 04.43030</b>		<b>ACTUAL 2021</b>	<b>PROJECTED 2022</b>	<b>COMMISSIONER APPROVED 2023</b>	<b>VARIANCE APPROVED / PROJECTED</b>	<b>% OF CHANGE</b>
# OF EMPLOYEES						
11200	41 FULL TIME SALARIES	1,868,884	1,883,200	1,908,491	25,291	1%
11300	1 PART TIME SALARIES		14,000	39,650		
11400	TEMPORARY & OVERTIME	51,793	50,000	60,000	10,000	20%
11409	ARPA PREMIUM PAY	117,750				
11500	SICK LEAVE RESERVE LIABILITY	981		13,000	13,000	>100%
	<b>TOTAL SALARIES</b>	<b>2,039,408</b>	<b>1,947,200</b>	<b>2,021,141</b>	73,941	4%
11610	SOCIAL SECURITY	123,356	117,806	125,311	7,505	6%
11611	MEDICARE TAX	28,890	27,650	29,307	1,657	6%
11620	WORKERS COMPENSATION	122,701	114,148	125,000	10,852	10%
11630	RETIREMENT	74,796	75,888	78,446	2,558	3%
11631	HEALTH INSURANCE	376,615	385,000	453,902	68,902	18%
11632	LIFE INSURANCE	2,226	2,251	2,812	561	25%
11633	ST/LT DISABILITY	8,124	9,100	10,373	1,273	14%
11634	UNEMPLOYMENT INSURANCE	6,031	5,842	6,063	221	4%
11635	CAFETERIA PLAN EXPENSE	2,358	2,334	2,334		
	<b>TOTAL PERSONNEL EXPENSE</b>	<b>2,784,505</b>	<b>2,687,219</b>	<b>2,854,689</b>	167,470	6%
12100	OFFICE SUPPLIES	1,219	1,000	1,200	200	20%
12102	SHOP SUPPLIES	3,785	4,000	5,500	1,500	38%
12112	RUG, UNIFORM CLEANING	5,304	5,000	5,500	500	10%
12114	ROAD CONSTRUCTION SUPPLIES	2,485	2,500	6,500	4,000	160%
12170	CRACK FILLING	22,050	26,300	25,000	-1,300	-5%
12180	FREIGHT (RD OIL & SEALCOAT)		25,000		-25,000	-100%
12190	SEALCOAT (CHIP SEAL)		374,000		-374,000	-100%
12191	ROAD OIL - OVERLAY	48,309		6,000,000	6,000,000	#DIV/0!
12192	GRAVEL & SAND	115,853	100,000	130,000	30,000	30%
12193	CULVERTS	18,006	55,000	75,000	20,000	36%
12203	PATCHING	6,338	6,000	15,000	9,000	150%
12204	DUST CONTROL		120,000	120,000		
12230	STEEL & IRON	1,554	1,500	3,000	1,500	100%
12260	ROAD SIGNS	17,602	15,000	20,000	5,000	33%
12261	PAINT			25,000		#DIV/0!
12270	CHEMICALS (ROAD SIDE SPRAYING)	44,000	44,500	46,000	1,500	3%
12280	GAS-OIL-ANTIFREEZE	582,794	625,000	650,000	25,000	4%
12290	TIRES & TUBES	61,046	50,000	70,000	20,000	40%
12300	REPAIR & MAINT/RD EQUIP	279,949	250,000	250,000		
12310	REPAIR & MAINT/AUTO & TRUCK	32,433	30,000	25,000	-5,000	-17%
12311	RPR & MAINT/COUNTY VEHICLES	2,387	5,000	7,000	2,000	40%
12330	SMALL TOOLS & MISCELLANEOUS	1,519	1,000	2,500	1,500	150%
13100	PROFESSIONAL SERVICES					#DIV/0!
13105	IT MAINTENANCE	4,500	6,000	7,500	1,500	25%
13210	TELEPHONE/INTERNET	5,436	5,500	5,500		
13220	POSTAGE	714	500	550	50	10%
13236	TELEPHONE SUPPORT					#DIV/0!
13400	ADVERTISING & LEGAL NOTICES	1,335	1,780	1,500	-280	-16%
13610	PROPERTY & LIAB INSURANCE	93,685	152,116	160,000	7,884	5%
13700	UTILITIES	46,844	40,000	45,000	5,000	13%
13810	REPAIR & MAINT/BLDGS	17,775	6,000	10,000	4,000	67%
13820	RPR & MAINT/EQUIP RADIO	751	3,381	4,000	619	18%
13830	MAINTENANCE CONTRACTS	435	450	450		
13910	RENTALS-BLDG & LAND	850	850	850		
13920	RENTALS-EQUIP	111,972	95,000	392,000	297,000	313%
14100	MISCELLANEOUS	2,181	2,500	2,500		
14200	MEMBERSHIP & DUES	71	95	100	5	5%
14204	MEETING EXPENSE		500	600	100	20%
14700	STAFF TRAINING			600	600	#DIV/0!
43010	GRAVEL PERMIT FEE	6,123	5,979	5,000	-979	-16%
43011	MINED LAND RECLAMATION			25,000	25,000	>100%
43016	BRIDGE REPAIR/REPLACEMENT	16,117	100	400,000	399,900	399900%
43115	NATURAL DISASTER EXPENSE			5,000	5,000	>100%
49536	DRUG TESTING	1,075	1,200	1,200		
49539	AUDITING & BUDGETING	1,600	1,600	1,600		
	<b>TOTAL OPERATING EXPENSE</b>	<b>1,558,097</b>	<b>2,064,351</b>	<b>8,551,150</b>	6,486,799	314%
43020	BRIDGE ENGINEERING GRANT	129,099				#DIV/0!
43021	RD MAINT CONSTRUCTION GRANT	396,578				#DIV/0!
43022	BRIDGE REPAIR GRANT	11,143	3,500	3,812,094	3,808,594	>100%
20000	CAPITAL OUTLAY		323,066	263,000	-60,066	-19%
48600	MUNICIPALITIES	314,879	164,294	441,339	277,045	169%
56100	TREASURERS FEES	113,412	51,364	95,006	43,642	85%
56147	HEALTH INS DEDUCTIBLE RESERVE	20,191	20,000	30,000	10,000	50%
56152	HEALTH INS FAMILY RESERVE			25,000	25,000	>100%
93626	RESERVE FOR CONTINGENCY					
	<b>TOTAL OTHER EXPENSES</b>	<b>985,302</b>	<b>562,224</b>	<b>4,666,439</b>	4,104,215	730%
	<b>ROAD &amp; BRIDGE EXPENDITURES</b>	<b>5,327,904</b>	<b>5,313,794</b>	<b>16,072,278</b>	10,758,484	202%



**ROAD & BRIDGE  
2023 CAPITAL OUTLAY**

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DESCRIPTION	RANK	QUANTITY	COMMISSIONER APPROVED 2023
Storage Building (Ice Slicer Storage)	2	1	200,000
Pressure Washer	1	1	7,000
Water Tank	1	1	40,000
Mower Tractors (trade in current/addtl amt required)	1	2	16,000

263,000

**LOGAN COUNTY**  
*Sterling, Colorado*

MUNICIPALITIES	BUDGET YEAR ASSESSED		2023
	VALUATION		
	2023		
CROOK	695,940		2,784
FLEMING	2,215,370		8,861
ILIFF	1,199,540		4,798
MERINO	1,598,840		6,395
PEETZ	1,087,520		4,350
STERLING	103,537,730		414,151
TOTAL MUNICIPALITY	110,334,940	4.000	441,339

LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES

BUDGET YEAR 2023

SCHEDULE OF COMPUTATION OF AMOUNT TO BE RAISED BY PROPERTY TAXES

	2021 ACTUAL EXP & REV	2022 ESTIMATED EXP & REV	2023 COMMISSIONER APPROVED	VARIANCE APPROVED / PROJECTED	% OF CHANGE
TOTAL APPROPRIATIONS	4,944,044	5,456,556	7,754,604	2,298,048	42%
WORKING BALANCE REQUIRED			1,024,565	1,024,565	>100%
SUB-TOTAL	4,944,044	5,456,556	8,779,169	3,322,613	61%
PRIOR YEAR SURPLUS	1,335,243	1,349,035	1,640,706	291,671	22%
TRANSFER TO CO. GEN. FUND					
ADJ TO PRIOR YEAR FUND BAL					
ESTIMATED STATE REVENUE	4,022,621	4,787,248	6,187,223	1,399,975	29%
OTHER FINANCIAL SOURCES	43,287	17,182	12,600	(4,582)	-27%
OTHER LOCAL REVENUE	89,512	89,850	89,800	(50)	0%
SUB-TOTAL	5,490,663	6,243,315	7,930,329	1,687,014	27%
AMT REQUIRED FROM PROPERTY TAX	(546,619)	(786,759)	848,840	1,635,599	-208%
TOTAL PROVIDED BY PROPERTY TAX	802,416	853,946	848,840	(5,106)	-1%
ASSESSED VALUATION	350,278,400	371,280,810	369,061,070	(2,219,740)	-1%
MIL LEVY	2.300	2.300	2.300		

**LOGAN COUNTY**  
Sterling, Colorado

**LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES  
BUDGET YEAR 2023**

	2021 REVENUE	2022 PROJECTED	2023 COMMISSIONER APPROVED	VARIANCE APPROVED / PROJECTED	% OF CHANGE
REGULAR ADMINISTRATION	711,328	770,639	861,501	90,862	12%
MISCELLANEOUS FEDERAL INCENTIVES	6,878	23,350	7,000	(16,350)	-70%
MISCELLANEOUS STATE INCENTIVES	2,900	3,000	2,500	(500)	-17%
MEDICAID INCENTIVES	37,397	38,760	31,412	(7,348)	-19%
COUNTY TAX BASE RELIEF	143,103	170,000	150,000	(20,000)	-12%
ADULT PROTECTION	98,037	106,645	113,041	6,396	6%
APS ELDER JUSTICE ACT	4,690	5,000	5,000		
LEAP OUTREACH	15,874	30,670	30,670	0	0%
OLD AGE PENSION ADMINISTRATION	39,004	44,137	46,661	2,524	6%
SNAP INCENTIVES	591	0	0	0	#DIV/0!
EMPLOYMENT 1ST	39,894	32,229	40,115	7,886	24%
ENHANCED FUNDING	1,974	6,000	6,500	500	8%
CHILD SUPPORT ENFORCEMENT	263,283	234,484	250,333	15,849	7%
CSE INCENTIVES	43,650	25,000	23,000	(2,000)	-8%
CORE SERVICES	412,526	404,303	470,014	65,711	16%
IV-E WAIVER	6,332	0	0	0	#DIV/0!
SB 15-242	65,631	69,198	71,879	2,681	4%
CHILD CARE BLOCK GRANT:	269,176	303,567	327,473		
				0	#DIV/0!
CHILD WELFARE BLOCK GRANT:	1,345,560	1,478,127	1,588,729		
				0	#DIV/0!
PARENTAL FEES	4,344	4,000	208,000		
SB 80		0	166,015	166,015	#DIV/0!
GRANT - EDUCATIONAL STABILITY	-17	1,600	2,400	800	>100%
GRANT - CHILD WELFARE CARES ACT	250	0	0	0	>100%
GRANT - PSSF	28,581	0	0	0	#DIV/0!
GRANT - HB 1451 (YOUTHLINK)	41,840	80,000	90,000	10,000	13%
GRANT - WENDY'S WONDERFUL KIDS	-1,125				
GRANT - PERMANCENY GRANT	1,406	7,931	0		
GRANT - OBH LOGAN	0	179,125	179,125	0	0%
GRANT - OBH NE COUNTIES	0	190,365	890,619	700,254	368%
GRANT - RECRUITMENT/RETENTION	3,539	0	0	0	#DIV/0!
CHILD WELFARE DONATED FUNDS	11,383	15,000	15,000		
				0	#DIV/0!
COLORADO WORKS BLOCK GRANT:	424,591	564,118	610,236		
<b>SUB-TOTAL</b>	<b>4,022,621</b>	<b>4,787,248</b>	<b>6,187,223</b>	<b>1,399,975</b>	<b>29%</b>
				0	#DIV/0!
OTHER SOURCES - CH SUPP/AFDC RETAINED COLL	25,916	16,660	12,600		
CAFETERIA PLAN FORFEITURE	0	522	0	(522)	-100%
FACILITY PAID CO SHARE MOE	17,372	0	0	0	#DIV/0!
				0	#DIV/0!
<b>DELINQUENT PROPERTY TAX PENALTIES &amp; INTEREST</b>	<b>-290</b>	<b>-150</b>	<b>0</b>		
<b>SPECIFIC OWNERSHIP TAX</b>	<b>89,803</b>	<b>90,000</b>	<b>89,800</b>	<b>(200)</b>	<b>0%</b>
<b>SUB-TOTAL LOCAL REVENUE</b>	<b>89,512</b>	<b>89,850</b>	<b>89,800</b>		
TOTAL ALL REVENUE OTHER THAN PROPERTY TAX	4,155,422	4,894,280	6,289,623		

**LOGAN COUNTY**  
Sterling, Colorado

LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES  
BUDGET YEAR 2023

	2021 EXPENDITURES	2022 PROJECTED	2023 COMMISSIONER APPROVED	VARIANCE APPROVED / PROJECTED	% OF CHANGE
<b>REGULAR ADMINISTRATION</b>	864,642	967,899	1,022,989	55,090	6%
*CO SHARE EBT BURIALS	0	0	0		
<b>ADULT PROTECTION ADM</b>	121,571	129,306	135,873	6,567	5%
<b>ADULT PROTECTION CLIENT</b>	975	4,000	5,428	1,428	36%
<b>ADULT PROTECTION ELDER JUSTICE ACT - COVID</b>	4,690	6,000	5,000		
LEAP OUTREACH ADMINISTRATION	15,874	30,670	30,670	0	0%
OLD AGE PENSION ADMINISTRATION (RMS)	37,466	44,137	46,661	2,524	6%
*AID TO NEEDY DISABLED COUNTY SHARE	18,782	22,400	25,000	2,600	12%
*HOME CARE ALLOWANCE - AND COUNTY SHARE	47	50	50		
*HOME CARE ALLOWANCE - SSI COUNTY SHARE	1,324	950	1,100	150	16%
*HOME CARE ALLOWANCE - OAP COUNTY SHARE	683	400	600	200	50%
GENERAL ASSISTANCE	0	10,000	10,000	0	0%
COUNTY CARS	(25,096)	5,200	10,000	4,800	92%
SNAP INCENTIVES	591	0	0	0	#DIV/0!
<b>EMPLOYMENT 1ST - ADM/CLIENT WARRANT ISSUE</b>	65,222	67,595	73,505	5,910	9%
EMPLOYMENT 1ST - COUNTY SHARE	6,295	14,980	18,980	4,000	27%
<b>ENHANCED FUNDING</b>	1,974	6,000	6,500	500	8%
<b>CSE ADMINISTRATION</b>	381,820	335,703	359,718	24,015	7%
<b>CORE SERVICES</b>	421,943	448,228	583,630	135,402	30%
<b>IV-E WAIVER</b>	6,332	0	0	0	#DIV/0!
<b>SB 15-242</b>	65,630	69,198	71,879		
<b>CHILD CARE BLOCK GRANT:</b>					
CHILD CARE ADM/DIRECT	269,176	303,567	327,473	23,906	8%
*CHILD CARE PROGRAM MAINTENANCE OF EFFORT	62,975	67,854	68,017	163	0%
<b>CHILD WELFARE BLOCK GRANT :</b>					
ADMINISTRATION	1,626,450	1,792,177	2,125,239	333,062	19%
*CHILD WELFARE PROGRAM COUNTY SHARE	250,187	345,120	386,200	41,080	12%
SUB ADOPT - COUNTY SHARE	88,483	94,800	106,500	11,700	12%
<b>PARENTAL FEES</b>	4,344	4,000	208,000	204,000	5100%
<b>SB 80</b>	0	0	166,015	166,015	>100%
<b>EDUCATIONAL STABILITY GRANT</b>	1,502	2,000	3,000	1,000	>100%
<b>CW CARES ACT</b>	250	0	0	0	#DIV/0!
<b>PSSF</b>	37,370	0	0	0	#DIV/0!
<b>HB 1451 - YOUTHLINK</b>	41,840	80,000	90,000	10,000	13%
<b>WENDY'S WONDERFUL KIDS</b>	0	2,250	4,500	2,250	100%
<b>OBH GRANT - LOGAN</b>	0	179,125	179,125		
<b>OBH GRANT - NE COUNTIES</b>	0	6,000	890,619	884,619	14744%
<b>PERMANENCY GRANT</b>	1,406	7,931	0	(7,931)	-100%
RECRUITMENT/RETENTION GRANT	3,539	0	0		
<b>CHILD WELFARE DONATED FUNDS</b>	11,383	15,000	15,000		
<b>TANF BLOCK GRANT:</b>					
TANF ADMINISTRATION	236,835			0	#DIV/0!
TANF NCNM	225,006			0	#DIV/0!
<b>SUB TOTAL</b>		<b>288,382</b>	<b>610,236</b>	321,854	112%
*COLORADO WORKS PROGRAM COUNTY SHARE	92,532	105,634	167,097		
<b>TOTAL</b>	<b>4,944,044</b>	<b>5,456,556</b>	<b>7,754,604</b>		

**LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES  
BUDGET YEAR 2023**

	2023 COUNTY AND STATE ISSUED EXPENDITURES	2023 STATE AND FEDERAL REVENUE	2023 COUNTY SHARE
REGULAR ADMINISTRATION	1,022,989	861,501	161,488
MISCELLANEOUS FEDERAL INCENTIVES		7,000	(7,000)
MISCELLANEOUS STATE INCENTIVES		2,500	(2,500)
MEDICAID INCENTIVES		31,412	(31,412)
COUNTY TAX BASE RELIEF		150,000	(150,000)
CHILD SUPPORT/AFDC RETAINED COLLECTIONS	-63,000	(50,400)	(12,600)
ADULT PROTECTION	141,301	113,041	28,260
APS ELDER JUSTICE ACT	5,000	5,000	0
LEAP OUTREACH	30,670	30,670	0
AID TO NEEDY DISABLED	125,000	100,000	25,000
HOME CARE ALLOWANCE - AND	1,000	950	50
HOME CARE ALLOWANCE - SSI	22,000	20,900	1,100
OLD AGE PENSION ADMINISTRATION (RMS)	46,661	46,661	0
OLD AGE PENSION PROGRAM	300,000	300,000	0
HOME CARE ALLOWANCE - OAP	12,000	11,400	600
GENERAL ASSISTANCE	10,000	0	10,000
COUNTY CARS	10,000	0	10,000
EMPLOYMENT 1ST	73,505	40,115	33,390
EMPLOYMENT 1ST - EBT	45,000	26,020	18,980
ENHANCED FUNDING	6,500	6,500	0
IV-D ADMINISTRATION	359,717	250,333	109,384
IV-D INCENTIVES		23,000	(23,000)
CORE ADMINISTRATION	583,630	470,014	113,617
CORE CASE SERVICES	350,000	350,000	0
SB 15-242	71,879	71,879	0
<b>CHILD CARE BLOCK GRANT: ADM/DIRECT</b>	327,473	327,473	0
CHILD CARE PROGRAM	400,000	331,983	68,017
<b>CHILD WELFARE BLOCK GRANT: ADM</b>	2,125,239	1,588,729	536,510
CHILD WELFARE PROGRAM	2,021,000	1,634,800	386,200
SUB-ADOPT	1,065,000	958,500	106,500
PARENTAL FEES	208,000	208,000	0
SB 80 FUNDS	166,015	166,015	0
EDUCATIONAL STABILITY	3,000	2,400	600
HB 1451 - YOUTHLINK	90,000	90,000	0
WENDY'S WONDERFUL KIDS	4,500	0	4,500
OBH GRANT - LOGAN	179,125	179,125	0
OBH GRANT - NE COUNTIES	890,619	890,619	0
CHILD WELFARE AWARD FUNDS	15,000	15,000	0
<b>TANF BLOCK GRANT: ADM</b>	610,236	610,236	0
COLORADO WORKS PROGRAM	430,000	262,903	167,097
FOOD ASSISTANCE	8,000,000	8,000,000	0
<b>TOTALS</b>	<b>19,689,059</b>	<b>18,134,279</b>	<b>1,554,781</b>
DELINQUENT PROPERTY TAX PENALTIES & INTEREST			0
SPECIFIC OWNERSHIP TAX			89,800
CURRENT PROPERTY TAX			848,212
FROM FUND BALANCE			616,769

**LOGAN COUNTY**  
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**LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES  
BUDGET YEAR 2023**

FURNITURE/EQUIPMENT REQUESTS OVER \$1,000	ADM	CC	CW	CORE	TANF	IV-D	EF	EN FUNDS	CO ONLY	Totals
County car									25,000.00	25,000.00
										0.00
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>
										<b>25,000.00</b>
<b>Items under \$1,000 included in Office Supplies</b>										
<b>New Worker</b>										
Desk	488.00	491.00								
Return	352.00	379.00								
Rolling file cabinet	316.00	289.00								
Rolling file cabinet	316.00									
Hutch (open with one shelf)	250.00									
Hutch bulletin board	120.00									
Desk drawer	100.00	124.00								
Keyboard tray	165.00	229.00								
4 drawer filing cabinet	249.00	292.00								
Telephone	143.00									
Chair	300.00									
Computer	1,449.00									
Prices Journal Office Supply, paid #300191, 9/8/15	<b>4,248.00</b>	<b>1,804.00</b>								
Prices Journal Office Supply, paid #300191, 9/8/15	2,799.00									

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<b>LODGING TAX FUND 10.46500</b>		<b>ACTUAL 2021</b>	<b>PROJECTED 2022</b>	<b>COMMISSIONER APPROVED 2023</b>	<b>VARIANCE APPROVED / PROJECTED</b>	<b>% OF CHANGE</b>
<b>FUND BALANCE, BEGINNING OF THE YR</b>		<b>163,883</b>	<b>190,238</b>	<b>120,738</b>	-69,500	-37%
<b>REVENUES</b>						
<b>REVENUES OTHER THAN PROPERTY TAXES</b>						
<b>OTHER REVENUE:</b>						
31122	OTHER INCOME	2,194	4,200	4,500	300	7%
31123	LODGING TAX	136,002	91,000	100,000	9,000	10%
39132	MARKETING GRANT (FED)	37,500				>100%
<b>TOTAL AVAIL REV OTHER THAN PROPERTY TAXES</b>		<b>175,696</b>	<b>95,200</b>	<b>104,500</b>	9,300	10%
<b>TOTAL AVAILABLE RESOURCES</b>		<b>339,579</b>	<b>285,438</b>	<b>225,238</b>	-60,200	-21%
<b>EXPENDITURES</b>						
14100	MARKETING, PUBLICATIONS, MISC TOURISM PROJECTS	58,454	100,000	100,000		
14103	LO CO TOURISM MANAGER'S SALARY	33,000	33,000	33,000		
14104	LO CO WELCOME CENTER	6,887	12,000	12,000		
14116	LO COUNTY FAIRBOARD	6,000	6,000	5,000	-1,000	>100%
14119	CERTIFIED DISTRIBUTIONS		4,700	2,500	-2,200	-47%
14120	GOVENORS TOURISM CONF		2,000	2,000		>100%
14121	VOLUNTEER INCENTIVES		2,000	2,000		
14123	NE COLO TRAVEL REGION		2,000	2,000		
14124	TOURIST CNTR DONATN FUNDS	2,920	3,000	3,000		
20000	INFO CNTR/CAPITAL EXP					
93626	CONTINGENCY (FUND BALANCE)			56,238	56,238	>100%
93670	MARKETING GRANT	42,080		7,500	7,500	>100%
<b>TOTAL EXPENDITURES</b>		<b>149,341</b>	<b>164,700</b>	<b>225,238</b>	60,538	37%
<b>UNAPPROP FUND BALANCE, END OF YR</b>		<b>190,238</b>	<b>120,738</b>			



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CONTINGENT FUND 17.49000		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
CONTINGENCY EXPENDITURES						
48524	UNFORESEEN CONTINGENCIES FROM PRIOR AND CURRENT YEAR			702,000	702,000	>100%
TRANSFER TO ROAD & BRIDGE						
56100	TREASURERS FEES					
TOTAL EXPENDITURES				702,000	702,000	>100%
LESS REVENUES OTHER THAN PROPERTY TAXES						
INTERGOVERNMENTAL REVENUE						
OTHER REVENUE:						
DELINQUENT TAXES						
INTEREST AND PENALTIES						
SPECIFIC OWNERSHIP TAX						
39119	TRANSFER FROM GENERAL FUND	30,000				
FUND BALANCE, BEGINNING OF THE YEAR		672,000	702,000	702,000		
TOTAL AVAILABLE REV OTHER THAN PROPERTY TAXES		702,000	702,000	702,000		
ADDTL REV REQUIRED TO BALANCE EXPENDITURES		(702,000)	(702,000)			
ADD: UNAPPROPRIATED FUND BALANCE, END OF YEAR		702,000	702,000			

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<b>TELEVISION TRANSLATOR 20.49700</b>	<b>ACTUAL 2021</b>	<b>PROJECTED 2022</b>	<b>COMMISSIONER APPROVED 2023</b>	<b>VARIANCE APPROVED / PROJECTED</b>	<b>% OF CHANGE</b>
<b>FUND BALANCE, BEGINNING OF THE YEAR</b>	<b>116,648</b>	<b>128,503</b>	<b>95,246</b>	-33,257	-26%
PRIOR YEAR ADJUSTMENT					
<b>REVENUES</b>					
NET TOTAL REV TO BE DERIVED FROM PROPERTY TAX:	52,359	55,692	36,906	-18,786	-34%
REVENUES OTHER THAN PROPERTY TAXES:					
INTERGOVERNMENTAL REVENUE					
33006 PAYMENT IN LIEU OF TAXES (PILT)					
OTHER REVENUE					
31200 SPECIFIC OWNERSHIP TAX	5,735	5,569	5,532	-37	-1%
31910 DELINQUENT TAXES-INT & PENALTIES	61				#DIV/0!
39123 REFUNDS					
39122 INSURANCE CLAIMS					
39128 OTHER					
39130 DIGITAL CONVERSION GRANT					
39135 CHANNEL RELOCATION REIMBURSEMENT	1,398				#DIV/0!
EARNINGS ON INVESTMENT					
TOTAL AVAIL REVENUES OTHER THAN PROPERTY TAX	7,194	5,569	5,532	-37	-1%
<b>TOTAL REVENUE</b>	<b>59,553</b>	<b>61,261</b>	<b>42,438</b>	<b>-18,823</b>	<b>-31%</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>176,201</b>	<b>189,764</b>	<b>137,684</b>	<b>-52,080</b>	<b>-27%</b>
<b>EXPENDITURES:</b>					
12103 SUPPLIES & REPAIR	1,335	4,000	8,000	4,000	100%
13100 PROFESSIONAL SERVICES	450	450	2,000	1,550	344%
13210 TELEPHONE/INTERNET	635	1,385	3,200	1,815	131%
13212 IP SIGNAL DELIVERY			10,500	10,500	#DIV/0!
13400 ADVERTISING			100	100	>100%
13610 PROPERTY LIABILITY INSURANCE	581	846	900	54	6%
13700 UTILITIES	10,545	11,000	14,500	3,500	32%
13830 MAINTENANCE CONTRACTS	19,764	19,764	19,764		
14100 MISCELLANEOUS			100	100	#DIV/0!
14200 DUES & MEETINGS (INCL TRAV)					
14252 TOWER LEASE	3,547	3,673	4,000	327	9%
20000 CAPITAL OUTLAY		45,000	25,000	-20,000	-44%
<b>TOTAL OPERATING EXPENDITURES</b>	<b>36,857</b>	<b>86,118</b>	<b>88,064</b>	<b>1,946</b>	<b>2%</b>
14325 EQUIPMENT REPLACEMENT RESERVE	9,793	7,000	20,000	13,000	>100%
56100 TREASURERS FEES	1,048	1,400	1,500	100	7%
56101 TAX CREDITS					
56114 TRANSFER TO GENERAL FUND					
AUDIT ADJUSTMENT					
<b>OTHER EXPENDITURES</b>	<b>10,841</b>	<b>8,400</b>	<b>21,500</b>	<b>13,100</b>	<b>156%</b>
<b>TOTAL EXPENDITURES</b>	<b>47,698</b>	<b>94,518</b>	<b>109,564</b>	<b>15,046</b>	<b>16%</b>
<b>UNAPPROPRIATED FUND BALANCE, END OF YR</b>	<b>128,503</b>	<b>95,246</b>	<b>28,120</b>	<b>-67,126</b>	<b>-70%</b>

			<b>2023 (APP)</b>
	<b>CAPITAL OUTLAY</b>		
20.49700.20000	Fiber Internet line installation		16,000
20.49700.20000	Coax Transmission Line		9,000
			25,000
<b>CALCULATION OF MILL LEVY</b>			
AMT TO BE DERIVED FROM CURRENT TAXES FOR BUDG:	52,284	55,692	36,906
ADD: PROVISION FOR UNCOLLECTABLES	258		
TOTAL AMT PROPERTY TAX NEEDED	52,542	55,692	36,906
NET ASSESSED VALUATION	350,278,400	371,280,810	369,061,070
MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT	0.150	0.150	0.100

**LOGAN COUNTY**  
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<b>E911 AUTHORITY</b>	<b>ACTUAL 2021</b>	<b>PROJECTED 2022</b>	<b>COMMISSIONER APPROVED 2023</b>	<b>VARIANCE APPROVED / PROJECTED</b>	<b>% OF CHANGE</b>
<b>FUND BALANCE, BEGINNING OF THE YR</b>	<b>478,827</b>	<b>660,899</b>	<b>822,253</b>	161,354	24%
<b>REVENUES</b>					
NET TOTAL REV/DERIVED FROM PROPERTY TAXES					
REVENUES OTHER THAN PROPERTY TAXES					
INTERGOVERNMENTAL REVENUE					
GRANT REVENUE					
SURCHARGE	366,246	371,866	380,000	8,134	2%
EARNINGS ON INVESTMENTS	187	1,200	1,500	300	25%
MISCELLANEOUS/SALE OF GIS DATA					
COLO TRUST E911 Y2K GRANT					
TOTAL AVAIL REV OTHER THAN PROPERTY TAXES	<b>366,433</b>	<b>373,066</b>	<b>381,500</b>	8,434	2%
<b>TOTAL RESOURCES AVAILABLE</b>	<b>845,260</b>	<b>1,033,965</b>	<b>1,203,753</b>	169,788	16%
<b>EXPENDITURES</b>					
OFFICE SUPPLIES	92	139	250	111	80%
PROFESSIONAL SERVICES	3,950	3,600	5,000	1,400	>100%
GIS MAINTENANCE			20,000	20,000	#DIV/0!
TRAVEL & TRANSPORTATION			3,000	3,000	>100%
INSURANCE FOR BD MEMBERS	2,317	3,883	4,000	117	3%
EQUIPMENT & FIXTURE REPAIR			5,000		
DUES & MEETINGS					
INTRADO MONTHLY REOCCURING					
INTRADO ETN (EMG TEL NOTIF SYST)					
EMERGENCY NOTIFICATION (CODE RED	16,931	16,931	20,000	3,069	18%
TEXT TO 911		3,300	3,300		>100%
MISCELLANEOUS/BANK FEES	26	135	200	65	48%
AUDIT		450	500	50	11%
TELEPHONE/INTERNET SERVICES	26,990	27,080	30,000	2,920	11%
CAPITAL OUTLAY	64,337	67,060	126,400	59,340	88%
EM ADMINISTRATION SERVICES					#DIV/0!
E911 SHARE OF DISPATCH CENTER	64,238	75,840	160,000	84,160	111%
TECH SUPPORT/COMP SERVICES	533	1,014	10,000	8,986	886%
TRAINING			15,000	15,000	>100%
PUBLIC EDUCATION			2,500	2,500	>100%
ADVERTISING & LEGAL NOTICES			500	500	>100%
CONTINGENCY	4,947	12,280	798,103	785,823	6399%
<b>TOTAL EXPENDITURES</b>	<b>184,361</b>	<b>211,712</b>	<b>1,203,753</b>	992,041	469%
<b>UNAPPROPRIATED FUND BALANCE, END OF YR</b>	<b>660,899</b>	<b>822,253</b>			
			<b>2023 (APP)</b>		
DESCRIPTION OF 2023 CAPITAL OUTLAY REQUEST					
STATE REQUIRED HARDWARE UPGRADE			26,400		
NWS HARDWARE UPGRADE			100,000		
			-		
<b>TOTAL</b>			<b>126,400</b>		

**LOGAN COUNTY**  
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12/12/2022	LOGAN COUNTY JUSTICE CENTER FUND 22.70000	ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
	<b>FUND BALANCE, BEGINNING OF THE YEAR</b>	<b>2,162,881</b>		-		
	NET TOTAL REV/DERIVED FROM PROP TAXES					
	REVENUES OTHER THAN PROPERTY TAXES					
	<b>313 -NON PROPERTY TAXES</b>					
	31301 SALES TAX					
	31302 USE TAX					
	<b>360-MISCELLANEOUS RECEIPTS</b>					
	31121 INTEREST EARNINGS	327				
	36422 REIMB OF EXPENSES					
	PROCEEDS FROM COP					
	<b>TOTAL AVAIL REV OTHER THAN PROPERTY TAXES</b>	<b>327</b>				
	<b>TOTAL RESOURCES AVAILABLE</b>	<b>2,163,208</b>	-	-		
	<b>EXPENDITURES:</b>					
	12114 CONSTRUCTION					
	13100 PROFESSIONAL SERVICES&AUDIT	450				
	13400 ADVERTISING & LEGAL NOTICES					
	LAND ACQUISITION					
	ARCHITECT					
	13940 INTEREST PAYMENT	45,200				
	14100 MISCELLANEOUS					
	20000 CAPITAL OUTLAY					
	56100 TREASURERS FEES					
	93000 DEPRECIATION EXPENSE					
	93626 CONTINGENCY RESERVE	2,102				
	93627 DEBT SERVICE(PRINCIPAL)	1,130,000				
	<b>TOTAL EXPENDITURES</b>	<b>1,177,752</b>				
	<b>FUND BALANCE</b>	<b>985,456</b>	-	-		
	Transfer to Sales & Use Tax Fund	(859,893)				
	Transfer from US Bank to Sales & Use Tax Fund	(125,563)				
	<b>Net position at end of year</b>	<b>-0-</b>				

# LOGAN COUNTY

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<b>CAPITAL EXPENDITURE FUND</b> <b>23.49800</b>	<b>ACTUAL</b> <b>2021</b>	<b>PROJECTED</b> <b>2022</b>	<b>COMMISSIONER</b> <b>APPROVED</b> <b>2023</b>	<b>VARIANCE</b> <b>APPROVED</b> <b>/</b> <b>PROJECTED</b>	<b>% OF</b> <b>CHANGE</b>
<b>FUND BALANCE, BEGINNING OF THE YEAR</b>	<b>574,832</b>	<b>560,051</b>	<b>555,469</b>	-4,582	-1%
<b>REVENUES</b>					
NET TOTAL REV/DERIVED FROM PROP TAXES	174,535	371,281	553,592	182,311	49%
REVENUES OTHER THAN PROPERTY TAXES					
<b>23.330 INTERGOVERNMENTAL REVENUE</b>					
33006 PAYMENT IN LIEU OF TAXES (PILT)					
33579 JBBS CONTRACT	537,688	407,844	500,000	92,156	23%
33583 LC AMBULANCE STATE GRANT	0				
- AMBULANCE					
- SAFETY EQUIPMENT			35,000	35,000	#DIV/0!
33584 GRANT/LC SHOOTING COMPLEX	0	70,500		-70,500	-100%
33584 GRANT/LC SHOOTING COMPLEX SMALL GRNT	3,645	3,600	3,712	112	3%
<b>23.310 - 23.360 OTHER REVENUE</b>					
31121 INTEREST EARNINGS	1,497	200		-200	-100%
31200 SPECIFIC OWNERSHIP TAX	19,118	41,618	24,488	-17,130	-41%
31910 DELINQUENT TAXES-PENALTIES INT	160	365			
39128 OTHER		5,902		-5,902	-100%
39132 TOURIST CNTR GRANT (EL POMAR)	2,500		5,000		
39132 TOURIST CNTR TOURISM GRANT (FED)			75,000		
39147 BALLPARK SEWER TAP FEES	1,164	1,000	1,000	0	0%
39181 JUDITH & ALLEN MITCHEK DONATION			500,000		
<b>TOTAL AVAIL REV OTHER THAN PROPERTY TAXES</b>	<b>565,772</b>	<b>531,029</b>	<b>1,144,200</b>	613,171	115%
<b>TOTAL REVENUE</b>	<b>740,307</b>	<b>902,310</b>	<b>1,697,792</b>	795,482	88%
<b>TOTAL AVAILABLE RESOURCES</b>	<b>1,315,139</b>	<b>1,462,361</b>	<b>2,253,261</b>	790,900	54%
<b>EXPENDITURES</b>					
49539 AUDITING & BUDGETING	450	450	450	0	0%
56100 TREASURERS FEES	3,494	7,400	4,900	-2,500	-34%
56144 DEBT SERVICE - PRINCIPAL	57,850				
56145 DEBT SERVICE - INTEREST	6,973				
93663 JUDITH & ALLEN MITCHEK DONATION			500,000		
93667 JBBS CONTRACT	538,589	407,844	500,000	92,156	23%
93670 TOURIST CENTER GRANT (EL POMAR)	0	2,500	5,000		
93670 TOURIST CNTR TOURISM GRANT (FED)			75,000		
93671 BALLPARK SEWER LINE			50,000	50,000	>100%
93675 LC SSC 2020 SMALL GRANT	4,860	3,600	4,950	1,350	38%
93679 LOGAN COUNTY SHOOTING RANGE		94,000			
93681 LC AMBULANCE EQUIPMENT - SAFETY EQ			70,000	70,000	#DIV/0!
93681 LC AMBULANCE EQUIPMENT - AMBULANCE					
93682 LC AMBULANCE EQUIPMENT RESERVE			150,000	150,000	>100%
93683 EXT/VEHICLE			20,000		
93684 COMMISSIONER/EQUIPMENT			11,000		
93685 FIN/EQUIPMENT			3,386		
93686 CLERK & ELECTION/EQUIPMENT	-	4,631		-4,631	-100%
93687 ASSESSOR EQUIPMENT/UPGRADE COMPUTERS	-	4,813	5,200		
93688 TREAS/EQUIPMENT	2,276	7,455	1,500	-5,955	>100%
93690 JAIL/EQUIPMENT	20,678			0	#DIV/0!
93691 SHRF/EQUIPMENT	15,094	5,686	23,963	18,277	#REF!
93698 SHRF/4 YR LP 2019 6 VEHICLES/FINAL 2022		65,000		-65,000	-100%
93699 SHRF/VEHICLES WITH EQUIPMENT	90,835	97,678	174,625	76,947	79%
93706 P&Z EQUIPMENT	7,227			0	>100%
93710 NECTA VEHICLE/COUNTY SHARE			28,940	28,940	>100%
93711 B&G/EQUIPMENT	-	195,835		-195,835	-100%
93711 B&G/CHRISTMAS TREE FOR CH		10,000		-10,000	-100%
93713 CORONER EQUIPMENT			6,000		
93714 LCSSC IMPROVEMENTS	2,988			0	>100%
93715 FRGDS/EQUIPMENT					
93719 SUNSET GARDENS IMPROVEMENTS				0	>100%
93720 OEM EQUIPMENT	2,100		4,200	4,200	>100%
93721 HERITAGE ADMIN EQUIPMENT			3,135		
93722 TOURIST INFO COORD EQUIPMENT			3,386		
93800 MISCELLANEOUS	-			0	#DIV/0!
93626 ** RESERVE FOR CONTINGENCY	1,674		500,000	500,000	>100%
<b>TOTAL EXPENDITURES</b>	<b>755,088</b>	<b>906,892</b>	<b>2,145,635</b>	1,238,743	137%
<b>UNAPPROPRIATED FUND BALANCE, END OF YR</b>	<b>560,051</b>	<b>555,469</b>	<b>107,626</b>		
<b>CALCULATION MILL LEVY</b>					
AMT DERIVED FROM CURRENT TAXES FOR BUDGET	174,535	371,281	553,592		

# LOGAN COUNTY

Sterling, Colorado

<b>CAPITAL EXPENDITURE FUND</b> <b>23.49800</b>	ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
ADD:PROVISION FOR UNCOLLECTABLES	604	0	0		
TOTAL AMOUNT PROPERTY TAX NEEDED	175,139	371,281	553,592		
NET ASSESSED VALUATION	350,278,400	371,280,810	369,061,070		
MILL LEVY REQUIRED	0.500	1.000	1.500		

**LOGAN COUNTY**  
Sterling, Colorado

<b>SALES &amp; USE TAX CAPITAL IMPROVEMENT FUND 24.</b>	<b>ACTUAL 2021</b>	<b>PROJECTED 2022</b>	<b>COMMISSIONER APPROVED 2023</b>	<b>VARIANCE APPROVED / PROJECTED</b>	<b>% OF CHANGE</b>
<b>FUND BALANCE, BEGINNING OF THE YEAR</b>	<b>2,013,163</b>	<b>5,243,656</b>	<b>4,790,407</b>	-453,249	-9%
<b>REVENUES OTHER THAN PROPERTY TAXES</b>					
<b>313 -NON PROPERTY TAXES</b>					
31301 SALES TAX	2,217,862	2,330,000	2,200,000	-130,000	-6%
31302 USE TAX	754,457	96,000	90,000	-6,000	-6%
<b>360-MISCELLANEOUS RECEIPTS</b>					
31121 INTEREST EARNINGS	1,599	1,500	1,500		
37000 TRANSFER FROM OTHER FUNDS	985,456				>100%
<b>TOTAL AVAIL REV OTHER THAN PROPERTY TAXES</b>	<b>3,959,374</b>	<b>2,427,500</b>	<b>2,291,500</b>	-136,000	-6%
<b>TOTAL RESOURCES AVAILABLE</b>	<b>5,972,537</b>	<b>7,671,156</b>	<b>7,081,907</b>	-589,249	-8%
<b>EXPENDITURES:</b>					
<b>49805 COURTHOUSE</b>					
13810 BLDG RPRS & MAINTENANCE	46,290	375,000		-375,000	-100%
20020 CAPITAL IMPROVEMENTS	67,645	91,400	2,327,998	2,236,598	2447%
<b>49810 JUSTICE CENTER</b>					
13700 UTILITIES	273,235	260,000	250,000	-10,000	-4%
13810 BLDG RPRS & MAINTENANCE	141,692				#DIV/0!
13830 MAINTENANCE CONTRACT	8,950	8,950	11,850	2,900	32%
20019 JC FUND BAL/EXPENSES		196,906	700,000		
20020 CAPITAL IMPROVEMENTS	59,225				#DIV/0!
<b>49815 CENTRAL SERVICES BUILDING</b>					
13810 BLDG RPRS & MAINTENANCE	4,569	6,500		-6,500	>100%
20020 CAPITAL IMPROVEMENTS					
<b>49820 FAIRGROUNDS</b>					
13810 BLDG RPRS & MAINTENANCE	18,630	415,000		-415,000	-100%
20020 CAPITAL IMPROVEMENTS	42,362	114,567		-114,567	-100%
20020 NEW EC BUILDING			500,000		
<b>49830 HERITAGE</b>					
13810 BLDG RPRS & MAINTENANCE		11,500		-11,500	-100%
20020 CAPITAL IMPROVEMENTS	7,272				>100%
<b>49840 MISCELLANEOUS CAPITAL IMPROVEMENTS/B&amp;G</b>					
20020 MISCELLANEOUS CAPITAL IMPROVEMENTS (LED lighting (PHASE I & II), etc)		1,390,926	1,775,000	384,074	>100%
56100 TREASURER FEES	59,011		46,000	46,000	#DIV/0!
<b>TOTAL EXPENDITURES</b>	<b>728,881</b>	<b>2,880,749</b>	<b>5,610,848</b>	2,730,099	95%
<b>UNAPPROPRIATED FUND BALANCE END OF YR</b>	<b>5,243,656</b>	<b>4,790,407</b>	<b>1,471,059</b>	-3,319,348	-69%

\*\*SEE DEPARTMENT REQUESTS IN GF FOR DETAILS

# LOGAN COUNTY

Sterling, Colorado

## LOGAN COUNTY SOLID WASTE DISPOSAL SITE AND FACILITY FUND C/O BOARD OF LOGAN COUNTY COMMISSIONERS STERLING COLORADO BUDGET FY 2023

ACCT NO 25	PROPERTY TAX REQUIREMENT	ACTL PRIOR YR 2021 COL.1	PROJECTED CURRNT YR 2022 COL.2	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
	<b>FUND BALANCE, BEGINNING OF THE YR</b>	<b>2,589,432</b>	<b>2,802,625</b>	<b>2,584,706</b>	(217,919)	-8%
	NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES			1,476,244	1,476,244	
	REVENUE OTHER THAN CURRENT PROPERTY TAX					
	INTERGOVERNMENTAL REVENUE					
33061	FLOOD DISASTER/FEMA/STATE					
33594	LOCAL FISCAL RECOVERY FUNDS	18,414				
	OTHER REVENUE:					
31200	SPECIFIC OWNERSHIP TAX			148,500	148,500	
	DELINQUENT TAXES-PENALTIES-					
31910	INTEREST	14	283		(283)	-100%
34008	LANDFILL DISPOSAL FEES	733,611	625,000	650,000	25,000	4%
39110	SALE OF ASSETS	1,173	20,000		(20,000)	>100%
39121	INSURANCE CLAIMS		236		(236)	
39124	DIVIDENDS-CORA FORFEITURE					
39128	OTHER/REFUNDS					
39137	RECYCLING REVENUE	3,958	3,000	3,000		
39138	CLOSURE COST SURCHARGE	56,700	45,000	45,000		
39139	E-WASTE RECYCLING REVENUE	610	800	800		
39404	TRANSFER FROM GENERAL FUND					
36417	REIMB ARPA PREMIUM PAY					
	PROCEEDS FROM CAPITAL LEASE					
	TOTAL AVAILABLE REVENUE OTHER THAN PROPERTY TAXES	814,480	694,319	847,300	152,981	22%
	<b>TOTAL REVENUE</b>	<b>814,480</b>	<b>694,319</b>	<b>2,323,544</b>	1,629,225	235%
	<b>TOTAL AVAILABLE RESOURCES</b>	<b>3,403,912</b>	<b>3,496,944</b>	<b>4,908,250</b>	1,411,306	40%
	<b>TOTAL EXPENDITURES</b>	<b>601,287</b>	<b>912,238</b>	<b>2,665,638</b>	1,753,400	192%
	<b>UNAPPROPRIATED FUND BALANCE END OF YR</b>	<b>2,802,625</b>	<b>2,584,706</b>	<b>2,242,612</b>	(342,094)	-13%
	Less Closure Reserve	511,058	690,000	765,000		
	Less Eq reserve/New Cell development	600,000	900,000	1,100,000		
	Operating Fund Balance	1,691,567	994,706	377,612		
	<b>CALCULATION OF MILL LEVY</b>					
	AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET			1,476,244	1,475,152	
	ADD:PROVISION FOR UNCOLLECTABLES					
	TOTAL AMOUNT PROPERTY TAX NEEDED			1,476,244	1,475,152	
	NET ASSESSED VALUATION	350,278,400	371,280,810	369,061,070	(2,219,740)	
	MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT			4.000	4.000	



# LOGAN COUNTY

Sterling, Colorado

## LOGAN COUNTY SOLID WASTE DISPOSAL SITE FUND 25.43240

		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
# OF EMPLOYEES						
11200	5 FULL TIME SALARIES	198,546	207,250	255,357	48,107	23%
11300	2 PART TIME SALARIES	49,285	50,159	49,355	-804	-2%
11400	TEMPORARY & OVERTIME	1,743	2,000	2,000		
11409	ARPA PREMIUM PAY	15,960				
	<b>TOTAL SALARIES</b>	<b>265,534</b>	<b>259,409</b>	<b>306,712</b>	47,303	18%
11610	SOCIAL SECURITY	16,453	16,083	19,016	2,933	18%
11611	MEDICARE TAX	3,848	3,761	4,447	686	18%
11620	WORKERS COMPENSATION	15,389	16,448	17,000	552	3%
11630	RETIREMENT	9,913	10,296	12,188	1,892	18%
11631	HEALTH INSURANCE	38,885	41,261	54,036	12,775	31%
11632	LIFE INSURANCE	240	240	335	95	40%
11633	ST/LT DISABILITY	883	913	1,351	438	48%
11634	UNEMPLOYMENT INSURANCE	787	778	920	142	18%
11635	CAFETERIA PLAN EXPENSE	246	282	282		
	<b>TOTAL PERSONNEL EXPENSE</b>	<b>352,178</b>	<b>349,471</b>	<b>416,287</b>	66,816	19%
12100	OFFICE SUPPLIES	3,363	3,500	4,000	500	14%
12200	OPERATING SUPPLIES	14,907	12,000	15,000	3,000	25%
12280	GAS-OIL-ANTIFREEZE	51,361	75,000	65,000	-10,000	-13%
12500	SOLID WASTE DISPOSAL FEE	33,087	35,000	35,000		
13100	PROFESSIONAL SERVICES	13,861	41,000	65,000	24,000	59%
13105	IT MAINTENCE	3,750	5,000	5,000		
13210	TELEPHONE/INTERNET	3,644	4,000	4,000		
13220	POSTAGE	2,049	2,200	3,000	800	36%
13400	ADVERTISING & LEGAL NOTICES			1,000	1,000	>100%
13610	PROPERTY LIABILITY INSURANCE	10,919	25,391	26,000	609	2%
13700	UTILITIES	5,714	6,000	8,500	2,500	42%
13810	REPAIR & MAINT(BUILDING)	784	2,000	2,000		
13814	MAINTENANCE AT LANDFILL	3,248	10,000	20,000	10,000	100%
13815	TIRE RECYCLE	3,873	8,000	8,500	500	6%
13816	SPRAYING		500	500		
13817	E-WASTE RECYLING	5,010	2,200	3,000	800	36%
13820	REPAIR & MAINT/EQUIPMENT	58,513	50,000	60,000	10,000	20%
13830	MAINTENANCE CONTRACTS	3,227	180	1,000	820	456%
13920	EQUIP & FIXTURE RENTAL	210	250	500	250	100%
14100	MISCELLANEOUS	27	448	300	-148	>100%
14118	PERMITS	1,917	3,000	3,000		
14200	MEMBERSHIP & DUES	1,465	2,000	2,250	250	13%
14204	MEETING EXPENSE		150	250	100	67%
14317	MONITOR WELL TESTING	3,003	7,000	7,500	500	7%
14700	STAFF TRAINING	4,066	3,200	5,500	2,300	72%
	<b>TOTAL OPERATING EXPENSE</b>	<b>227,998</b>	<b>298,019</b>	<b>345,800</b>	47,781	16%
20000	CAPITAL OUTLAY	16,991	259,892		-259,892	>100%
14325	EQUIPMENT REPLACEMENT RESERVE			500,000	500,000	>100%
48524	NEW CELL DEVELOPMENT			600,000	600,000	>100%
56100	TREASURERS FEES		6	29,701	29,695	494917%
56130	FINANCIAL ASSURANCE		850	850		
56135	CLOSURE COSTS RESERVE			765,000	765,000	>100%
56147	HEALTH INS DEDUCTIBLE RESERVE	4,120	4,000	4,000		
56152	HEALTH INS FAMILY RESERVE			4,000	4,000	>100%
93626	RESERVE FOR CONTINGENCY					
	AUDIT ADJUSTMENT					
	<b>TOTAL OTHER EXPENSE</b>	<b>21,111</b>	<b>264,748</b>	<b>1,903,551</b>	1,638,803	619%
	<b>SOLID WASTE DISPOSAL EXPENDITURES</b>	<b>601,287</b>	<b>912,238</b>	<b>2,665,638</b>	1,753,400	192%

2023  
(APP)

## CAPITAL OUTLAY

Total

# LOGAN COUNTY

Sterling, Colorado

<b>CONSERVATION TRUST FUND 27.45211</b>		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
<b>FUND BALANCE, BEGINNING OF THE YEAR</b>		269,549	350,508	351,351	843	
NET TOTAL REV TO BE DERIVED FROM PROP TAXES						
<b>REVENUES</b>						
LESS REVENUES OTHER THAN PROPERTY TAXES:						
INTERGOVERNMENTAL REVENUE						
33580	LOTTERY	80,792	80,000	80,000		
33581	GO CO GRANT					
OTHER REVENUE:						
31121	INTEREST EARNINGS	167	175	150	-25	-14%
39128	OTHER					
TOTAL AVAIL REV OTHER THAN PROP TAXES		80,959	80,175	80,150	-25	
<b>TOTAL AVAILABLE SOURCES</b>		<b>350,508</b>	<b>430,683</b>	<b>431,501</b>	818	
<b>EXPENDITURES</b>						
93610	IMPROVEMENTS IN FAIRGROUNDS (EC ADDITION/ARCHITECT ETC)			175,000		
93611	PARKS		4,332			
93612	GOCO GRANT - IMPROVEMENTS					
93626	RESERVE FOR CONTINGENCY		75,000	256,501	181,501	>100%
<b>TOTAL EXPENDITURES</b>			<b>79,332</b>	<b>431,501</b>	352,169	>100%
<b>UNAPPROPRIATED FUND BALANCE, END OF YR</b>		<b>350,508</b>	<b>351,351</b>			

<b>DESCRIPTION OF LINE 93610</b>		<b>2023 (APP)</b>
1	EC addition	175,000
2		
3		
4		
<b>TOTAL</b>		<b>175,000</b>

# LOGAN COUNTY

Sterling, Colorado

LOGAN COUNTY EMS - AMBULANCE SERVICE 29.47211		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
<b>FUND BALANCE, BEGINNING OF THE YEAR</b>		<b>191,997</b>	<b>135,840</b>	<b>79,781</b>	-56,059	-41%
NET TOTAL REV TO BE DERIVED FROM PROP TAXES						
<b>REVENUES</b>						
LESS REVENUES OTHER THAN PROPERTY TAXES:						
INTERGOVERNMENTAL						
33052	STATE GRANTS (SUBJECT TO GRANT AWARD)					
33053	STATE EMS GRANT					
33071	CARES ACT RELIEF					#DIV/0!
CHARGES AND SERVICE:						
32225	AMBULANCE FEES	695,342	690,000	650,000	-40,000	-6%
34180	CHARGES FOR SERVICES (STAND BY)	4,506	4,000	4,000		>100%
TRANSFERS FROM OTHER FUNDS						
37000	TRANSFER FROM GF		100,000	250,000	150,000	>100%
OTHER FINANCING SERVICES						
39121	INSURANCE CLAIMS					
39128	OTHER					
39153	REIMBURSEMENT OF EXPENDITURES					
	TOTAL AVAIL REV OTHER THAN PROP TAXES	<b>699,848</b>	<b>794,000</b>	<b>904,000</b>	110,000	14%
<b>TOTAL AVAILABLE SOURCES</b>		<b>891,845</b>	<b>929,840</b>	<b>983,781</b>	53,941	6%
<b>EXPENDITURES</b>						
11200	6 EMS FIREFIGHTER SALARY	322,146	356,989	400,353	43,364	12%
11201	MEDICAL DIRECTOR	5,000	5,000	5,000		
11205	PROJECT PAY	38,300	40,723	36,250	-4,473	>100%
11400	OVERTIME	54,179	70,255	65,000	-5,255	-7%
11610	FICA	5,904	5,933	7,273	1,340	23%
11620	WORKERS COMPENSATION	11,740	21,892	17,836	-4,056	-19%
11630	RETIREMENT	37,208	40,239	40,239		
11631	HEALTH INSURANCE	89,326	90,048	90,048		
11633	ST/LT DISABILITY	3,705	3,322	3,322		
	<b>TOTAL PERSONNEL EXPENSE</b>	<b>567,508</b>	<b>634,401</b>	<b>665,321</b>	30,920	5%
12200	OPERATING SUPPLIES	24,573	15,000	20,000	5,000	33%
12205	PROTECTIVE CLOTHING & EQUIPMENT	200	4,000	4,000		
12206	MEDICAL SUPPLIES	46,724	57,934	62,000	4,066	7%
12280	VEHICLE FUEL, OIL & FLUIDS	10,989	13,440	15,000	1,560	12%
13100	PROFESSIONAL SERVICES (BILLING)	53,860	55,000	60,000	5,000	9%
13210	TELEPHONE/INTERNET/INTERNET	438	425	200	-225	-53%
13220	POSTAGE	34	25	50	25	100%
13610	INSURANCE/PROP & LIAB,E&O	6,560	8,597	9,000	403	5%
13612	VEHICLE INSURANCE	7,549	8,187	9,000	813	10%
13800	VEHICLE REPAIRS & MAINTENANCE	7,493	10,000	10,000		
13830	MAINTENANCE/SERVICE AGREEMENTS					#DIV/0!
14100	MISCELLANEOUS					
14200	MEMBERSHIP & DUES	78	100	100		
14204	MEETING EXPENSES		2,500	2,500		
14319	ADMINISTRATIVE FEE	25,000	25,000	25,000		
14610	UNIFORMS FOR FT FIREFIGHTERS (6)	1,004	6,000	6,000		
14616	TURN OUT GEAR					
14700	TRAINING & RECERTIFICATION	3,545	8,000	10,000	2,000	25%
14720	PHYSICAL EXAMS & JOB-RELATED INOCULATIONS		1,000	1,000		
49539	AUDITING & BUDGETING	450	450	450		
	<b>TOTAL OPERATING EXPENSE</b>	<b>188,497</b>	<b>215,658</b>	<b>234,300</b>	18,642	9%
56127	COVID 19 EXPENSES					
	<b>TOTAL EXPENDITURES</b>	<b>756,005</b>	<b>850,059</b>	<b>899,621</b>	49,562	6%
<b>UNAPPROPRIATED FUND BALANCE, END OF YR</b>		<b>135,840</b>	<b>79,781</b>	<b>84,160</b>	4,379	5%

CAPITAL EXPENDITURE FUND request (contingent upon grant)

2023

(APP)

23.49800.93681 REPLACE (2) LIFE PACK 12

70,000

70,000

# LOGAN COUNTY

Sterling, Colorado

## LOGAN COUNTY, COLORADO FAIR FUND SUMMARY INCLUDES FAIR BOARD, EXTENSION, PRCA RODEO, AND 4-H RODEO

26.46400	ACTUAL 2021	APPROVED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
<b>FUND BALANCE - BEGINNING</b>	<b>85,597</b>	<b>202,763</b>	<b>237,287</b>	82,042	53%
prior yr cks voided/audit adj					
Adjusted fund balance	<b>85,597</b>	<b>202,763</b>	<b>237,287</b>	82,042	53%
<b>REVENUES:</b>					
NIGHT SHOW	132,158	128,400	129,400	-25,164	-16%
DEMOLITION DERBY	68,513	65,000	67,000	-3,977	-6%
BULL RIDING	55,099	54,000	54,000	-6,042	-10%
TRACTOR PULL	14,897	-			#DIV/0!
RENTALS	33,065	28,500	35,500	-3,420	-9%
RODEO QUEENS	4,696	3,800	3,800	-280	>100%
JR RODEO	685	600	600	-110	-15%
PARADE	40	40	40	30	>100%
SPONSORSHIPS	42,560	40,000	45,000	-4,710	-9%
CARNIVAL	83,284	80,000	80,000	-15,440	>100%
BEER GARDEN	12,000	12,000	12,000		>100%
OTHER FEES & CHARGES	9,733	6,000	6,000	-46,439	-89%
PRCA RODEO	59,204	47,275	57,000	-2,862	-5%
LC ROPING/BARRELS /MISC		500			>100%
<b>TOTAL REVENUES</b>	<b>515,934</b>	<b>466,115</b>	<b>490,340</b>	-108,414	-18%
<b>GF TRANSFER TO FAIR FUND</b>					
<b>EXPENDITURES:</b>					
NIGHT SHOW	108,319	99,373	102,000	3,977	4%
DEMOLITION DERBY	34,500	34,500	38,800	3,000	8%
BULL RIDING	50,967	52,450	55,250	1,870	>100%
TRACTOR PULL	8,445				#DIV/0!
CARNIVAL	37,497	37,000	37,000	617	2%
RENTALS & FOOD BOOTH CONC	3,034	2,900	3,100	-600	>100%
RODEO QUEENS	3,658	7,947	6,000	-166	-3%
JR RODEO		100	1,300	183	>100%
PARADE	779	700	700	350	>100%
SALARIES	38,610	30,408	36,211	5,741	19%
SUPPLIES	1,972	1,900	2,800	840	43%
FAIRBOARD EXPENSES	2,508	2,250	4,280	805	23%
PRINTING & ADVERTISING	30,042	33,000	33,000	1,374	4%
CONTRACTED SERVICES	32,276	43,500	42,150	2,969	8%
UTILITIES	12,881	13,500	21,500	983	>100%
LIVESTOCK BUDGET	863	1,200	1,200	1,200	#DIV/0!
MISCELLANEOUS	16,423	66,270	22,500	-44,543	-66%
IMPROVEMENTS	1,000	35,272	7,983		
PRCA RODEO	62,512	86,037	84,009	14,400	21%
LC ROPING/BARRELS /MISC PROJ		1,725	385	-955	>100%
<b>TOTAL EXPENDITURES</b>	<b>446,286</b>	<b>550,032</b>	<b>500,168</b>	-16,544	-3%
prior yr cks reissued					
<b>FUND BALANCE END OF YEAR</b>	<b>155,245</b>	<b>118,846</b>	<b>227,459</b>	-9,828	-4%

**LOGAN COUNTY**  
Sterling, Colorado

<b>LOGAN COUNTY FAIR FUND 26.46400</b>		<b>ACTUAL 2021</b>	<b>PROJECTED 2022</b>	<b>COMMISSIONER APPROVED 2023</b>	<b>VARIANCE APPROVED / PROJECTED</b>	<b>% OF CHANGE</b>
<b><u>NIGHT SHOW</u></b>						
REVENUE						
26.00000.45401	ADMISSION FEES	113,617	132,173	110,000	-22,173	-17%
26.00000.45402	NIGHT SHOW SPONSOR	10,000	10,000	10,000		
26.00000.45403	CONCESSIONS - T-SHIRTS ETC	541	391	400	9	>100%
26.00000.45404	NIGHT SHOW PARTY ZONE	8,000	12,000	9,000	-3,000	>100%
	Total Revenue	132,158	154,564	129,400	-25,164	-16%
EXPENSES -						
26.46401.16001	NIGHT SHOW	74,000	81,256	85,000	3,744	>100%
26.46401.16005	SOUND, LIGHTS & STAGE	25,000	10,000	10,000		
26.46401.16008	MEALS & LODGING	4,611	2,300	2,300		>100%
26.46401.16009	ELECTRICAL/STAGE	825	845	1,100	255	>100%
26.46401.16015	INSURANCE/NIGHT SHOW	2,373	2,400	2,400		>100%
26.46401.14100	NIGHT SHOW MISCEL	1,510	1,222	1,200	-22	>100%
	Total Expense	108,319	98,023	102,000	3,977	4%
<b><u>DEMOLITION DERBY</u></b>						
REVENUE						
26.00000.45410	ADMISSION FEES	63,513	64,977	62,000	-2,977	-5%
26.00000.45412	DEMO DERBY SPONSOR	5,000	6,000	5,000	-1,000	>100%
	Total Demolition Derby Revenue	68,513	70,977	67,000	-3,977	-6%
EXPENSES						
26.46402.16020	DEMO DERBY CONTRACT	9,500	10,800	10,800		
26.46402.16025	DEMOLITION DERBY PURSE MONEY	25,000	25,000	28,000	3,000	>100%
	Total Demolition Derby Expense	34,500	35,800	38,800	3,000	8%
<b><u>BULL RIDING</u></b>						
REVENUE						
26.00000.45420	ADMISSION FEES	36,099	37,192	34,000	-3,192	-9%
26.00000.45421	BULL RIDING SPONSOR	19,000	22,850	20,000	-2,850	>100%
	Total Bull Riding Revenue	55,099	60,042	54,000	-6,042	-10%
EXPENSES						
26.46403.16030	BULL RIDING CONTRACT	50,250	50,250	50,250		>100%
26.46403.16035	BULL RIDING VIP CATERING	55	2,447	3,000	553	>100%
26.46403.16038	BULL RIDING MISC EXP	662	683	2,000	1,317	>100%
	Total Bull Riding Expense	50,967	53,380	55,250	1,870	>100%
<b><u>TRACTOR PULL</u></b>						
REVENUE						
26.00000.45416	TRACTOR PULL ADMISSION FEES	8,147				#DIV/0!
26.00000.45417	TRACTOR PULL SPONSOR	6,750				#DIV/0!
	Total Tractor Pull Revenue	14,897				#DIV/0!
EXPENSES						
26.46412.16027	TRACTOR PULL CONTRACT	8,445				#DIV/0!
	Total Tractor Pull Expense	8,445				#DIV/0!
<b><u>RENTALS &amp; FOOD BOOTH CONCESSIONS</u></b>						
REVENUE						
26.00000.45440	BOOTH SPACE	23,780	29,495	27,000	-2,495	-8%
26.00000.45441	BOOTH SPACE/PD IN ADV FOR NEXT YR					
26.00000.45442	RV CAMPING SPACE	9,285	9,425	8,500	-925	-10%
	Total Rentals	33,065	38,920	35,500	-3,420	-9%
EXPENSES						
26.46405.16050	BOOTH SPACE/DAMAGE DPST REFND	200	900	200	-700	>100%
26.46405.16055	UTILITIES/ELECT FOR CAMPING SPOTS	2,834	2,800	2,900	100	>100%
	Total Rental Expense	3,034	3,700	3,100	-600	>100%
<b><u>RODEO QUEENS</u></b>						
REVENUE						
26.00000.45450	QUEEN FUND RAISING	4,696	4,080	3,800	-280	>100%
	Total Queen Revenue	4,696	4,080	3,800	-280	>100%
EXPENSE						
26.46406.16060	RODEO QUEEN	3,658	3,966	3,800	-166	>100%
26.46406.16062	RODEO QUEEN SADDLE		2,200	2,200		
	Total Queen Expense	3,658	6,166	6,000	-166	-3%
<b><u>JUNIOR RODEO</u></b>						
REVENUE						
26.00000.45460	JR RODEO ENTRY FEES	685	710	600	-110	-15%
EXPENSE						
26.46407.16070	HAY & FEED 4-H			100	100	>100%
26.46407.16072	STOCK CHARGES & FREIGHT 4-H					
26.46407.16074	MISC EXPENSE		1,117	500		

**LOGAN COUNTY**  
Sterling, Colorado

<b>LOGAN COUNTY FAIR FUND 26.46400</b>		<b>ACTUAL 2021</b>	<b>PROJECTED 2022</b>	<b>COMMISSIONER APPROVED 2023</b>	<b>VARIANCE APPROVED / PROJECTED</b>	<b>% OF CHANGE</b>
26.46407.16075	JR RODEO AWARDS			700		
	Total Jr Rodeo expense		1,117	1,300	183	>100%
<b><u>PARADE</u></b>						
	REVENUE					
26.00000.45470	PARADE REVENUE - LATE FEES	40	10	40	30	>100%
	EXPENSE					
26.46408.16080	PARADE EXPENSE	779	350	700	350	>100%
<b><u>SPONSORSHIPS</u></b>						
	REVENUE					
26.00000.45480	CORPORATE SPONSORS	42,560	49,710	45,000	-4,710	-9%
26.00000.45482	4-H/FFA BUCKLE SPONSORS					>100%
	Total Sponsorship	42,560	49,710	45,000	-4,710	-9%
<b><u>CARNIVAL</u></b>						
	REVENUE					
26.00000.45430	CARNIVAL	83,284	95,440	80,000	-15,440	>100%
	Total Carnival Revenue	83,284	95,440	80,000	-15,440	>100%
	EXPENSE					
26.46404.16040	CARNIVAL CONTRACT (MEGA PASSES)	37,497	36,383	37,000	617	>100%
26.46404.16045	CARNIVAL ADVERTISING					#DIV/0!
	Total Carnival Expense	37,497	36,383	37,000	617	2%
<b><u>OTHER REVENUE &amp; FEES</u></b>						
26.00000.33052	STATE GRANT - HB21-1262		45,670			
26.00000.33594	LOCAL FISCAL RECOVERY FUNDS	3,253				
26.00000.39153	REIMBURSEMENT OF EXPENDITURES	480	739			
26.00000.45490	BEER GARDEN	12,000	12,000	12,000		>100%
26.00000.45500	LODGING TAX BOARD	6,000	6,000	6,000		>100%
26.00000.45510	OTHER/DONATIONS		30		-30	-100%
26.00000.45511	MERCHANDISE					>100%
26.00000.45540	PAYMENT FROM RAIN INSURANCE					
	Total Other Fees & Chgs Revenue	21,733	64,439	18,000	-46,439	-72%
26.00000.37000	TRANSFER FROM GENERAL FUND					
<b><u>FAIR BOARD EXPENDITURES</u></b>						
	<b><u>SALARIES</u></b>					
26.46400.11300	FAIR COORDINATOR	16,214	17,160	18,335	1,175	7%
26.46400.11302	FAIR BOARD MANAGER	6,300				#DIV/0!
26.46400.11303	FAIR BOARD MEMBERS	1,530				#DIV/0!
26.46400.11400	FAIR COORDINATOR OT	1,157	1,300	1,100	-200	>100%
26.46400.11408	FAIR NIGHT SHOW WORKERS	2,161	1,802	4,000	2,198	>100%
26.46400.11409	ARPA PREMIUM PAY	3,000				
26.46400.11410	BOX OFFICE STAFF		2,107	4,000		
	SALARIES	30,362	22,369	27,435	5,066	23%
26.46400.11610	SOCIAL SECURITY	1,790	1,387	1,701	314	23%
26.46400.11611	MEDICARE TAX	418	324	398	74	23%
26.46400.11620	WORKERS COMPENSATION	121	43	100	57	133%
26.46400.11630	RETIREMENT	648	686	733	47	7%
26.46400.11631	HEALTH INSURANCE	5,037	5,458	5,583	125	>100%
26.46400.11632	LIFE INSURANCE	35	30	33	3	10%
26.46400.11633	ST/LT DISABILITY	76	80	97	17	21%
26.46400.11634	UNEMPLOYMENT INSURANCE	87	45	83	38	84%
26.46400.11635	CAFETERIA PLAN EXPENSE	36	48	48		
	TOTAL PERSONNEL EXPENSE	38,610	30,470	36,211	5,741	19%
	<b><u>SUPPLIES</u></b>					
26.46400.12200	SUPPLIES	1,641	1,394	2,000	606	43%
26.46400.13220	POSTAGE	331	566	800	234	41%
	Total Supplies	1,972	1,960	2,800	840	43%
	<b><u>FAIR BOARD EXPENSES</u></b>					
26.46400.14100	MISCELLANEOUS	882	500	550	50	>100%
26.46400.14200	MEMBERSHIP & DUES	708	190	730	540	284%
26.46400.14204	MEETINGS & SEMINARS	918	2,785	3,000	215	>100%
	Total Fair Board Expenses	2,508	3,475	4,280	805	23%
	<b><u>PRINTING &amp; ADVERTISING</u></b>					
26.46400.13400	ADVERTISING	30,042	31,626	33,000	1,374	4%
26.46400.13500	PROGRAMS & PRINTING					>100%
26.46400.13500	POSTERS					>100%
	Total Printing & Adv Exp	30,042	31,626	33,000	1,374	4%
	<b><u>CONTRACTED SERVICES</u></b>					
26.46400.12830	REFUND OT	5,221	6,590	6,500	-90	-1%

**LOGAN COUNTY**  
Sterling, Colorado

<b>LOGAN COUNTY FAIR FUND 26.46400</b>		<b>ACTUAL 2021</b>	<b>PROJECTED 2022</b>	<b>COMMISSIONER APPROVED 2023</b>	<b>VARIANCE APPROVED / PROJECTED</b>	<b>% OF CHANGE</b>
26.46400.12835	REFUND R&B WAGES	2,241	1,600	2,200	600	38%
26.46400.12840	SALARIES/SHRF OT	6,940	6,023	6,000	-23	>100%
26.46400.12850	TICKET SELLERS/CONTRACT	2,800				>100%
26.46400.12852	TICKET TAKERS CONTRACT	3,300	5,000	6,000	1,000	>100%
26.46400.12855	GRANDSTAND CLEANING	3,300	3,400	4,000	600	18%
26.46400.12856	RESTROOM CLEANING	3,400	3,400	3,800	400	12%
26.46400.12857	FAIRGROUNDS SWEEPING					>100%
26.46400.12865	SECURITY					>100%
26.46400.12866	GATE KEEPER	1,900	2,700	2,800	100	>100%
26.46400.12867	AMBULANCE STAND BY	1,320	1,080	1,400	320	>100%
26.46400.12870	MISCEL CONTRACTED SERVICES					
26.46400.12871	FAIR BOARD MANAGER		6,300	6,300		
26.46400.12872	FAIR BOARD MEMBERS		1,416	1,500		
26.46400.12875	SUPERINTENDENT BARBECUE	1,404	1,080	1,200	120	>100%
26.46400.13100	PROFESSIONAL SERV		142		-142	>100%
26.46400.49539	AUDIT	450	450	450		
	Total Contracted Services	32,276	39,181	42,150	2,969	8%
	<u>UTILITIES, ETC</u>					
26.46400.13700	ELECTRICAL/MIDWAY & OTHER	7,029	7,500	8,500	1,000	>100%
26.46400.13701	PORTABLE TOILETS/TRASH REMOVAL	5,852	13,017	13,000	-17	>100%
	Total Utilities, Etc.	12,881	20,517	21,500	983	>100%
	<u>LIVESTOCK BUDGET</u>					
26.46400.12876	4-H LIVESTOCK BUDGET	863		900	900	#DIV/0!
26.46400.12877	4-H HORSE PROGRAM			300		
26.46400.12876	MISCELLANEOUS					>100%
	Total Livestock Budget	863		1,200	1,200	#DIV/0!
	<u>MISCELLANEOUS</u>					
26.46400.12880	TICKET REFUND		24			
26.46400.12882	SERVICE CHARGES/SET UP FEES	15,827	19,240	20,000	760	4%
26.46400.12885	4-H SALE/PURCHASE LIVESTOCK	596	600	600		
26.46400.13920	EQUIP RENTAL		1,509	1,900	391	>100%
26.46400.33599	STATE GRANT - HB21-1262		45,670		-45,670	
	Total Miscellaneous	16,423	67,043	22,500	-44,543	-66%
26.46400.20000	<u>CAPITAL OUTLAY/IMPROVEMENTS</u>	1,000	16,572	7,983		
<b><u>PRCA RODEO</u></b>						
<b><u>REVENUES</u></b>						
	<u>ADMISSION FEES-</u>					
26.00000.56200	PRCA RODEO	35,479	37,862	37,000	-862	-2%
	TOTAL ADMISSION FEES	35,479	37,862	37,000	-862	-2%
	<u>SPONSORS-</u>					
26.00000.56210	PRCA RODEO SPONSORS	21,000	22,000	20,000	-2,000	>100%
26.00000.56211	PRCA OTHER SPONSORSHIP					
26.00000.56220	PRCA BUCKLE SPONSORS					>100%
	TOTAL SPONSORS	21,000	22,000	20,000	-2,000	>100%
	<u>MISCELLANEOUS-</u>					
26.00000.56215	BRAND ACKNOWLEDGEMENT	1,000				
26.00000.56216	MEMORIAL DONATIONS	1,725				
	TOTAL PRCA REVENUES	59,204	59,862	57,000	-2,862	-5%
<b><u>EXPENDITURES</u></b>						
	<u>PRINTING &amp; ADVERTISING-</u>					
26.46410.16140	PROGRAMS & PRINTING	1,234	890	1,200	310	>100%
	TOTAL PRINTING & ADVERTISING	1,234	890	1,200	310	>100%
	<u>CONTRACTED SERVICES-</u>					
26.46410.16100	STOCK CONTRACT/PRCA	31,514	32,459	33,109	650	>100%
26.46410.16105	PRCA STOCK EXP/FEED		500	600		
26.46410.16106	BRAND ACKNOWLEDGEMENT EXP	400	150	10,000	9,850	>100%
26.46410.16110	JUDGING & LABOR	900	1,200	1,500	300	>100%
26.46410.16111	MEALS & LODGING		1,000	2,100	1,100	>100%
26.46410.16112	APPROVAL FEES & DUES	1,575	1,625	1,700	75	5%
26.46410.16120	ENTERTAINER/SPECIALTY ACT					>100%
26.46410.16125	PRCA RODEO SCREEN		6,000	7,500	1,500	
	TOTAL CONTRACTED SERVICES	34,389	42,934	56,509	13,575	32%
	<u>PRIZES &amp; AWARDS-</u>					
26.46410.16108	PRCA PURSE MONEY	22,500	23,000	23,000		>100%
26.46410.16109	PRCA EVENT WINNER					>100%
	TOTAL PRIZES & AWARDS	22,500	23,000	23,000		>100%
	<u>MISCELLANEOUS-</u>					
26.46410.16150	TOUGH ENOUGH TO WEAR PINK DNTN	1,645	1,479	1,600	121	>100%

**LOGAN COUNTY**  
Sterling, Colorado

LOGAN COUNTY FAIR FUND		ACTUAL	PROJECTED	COMMISSIONER	VARIANCE	
26.46400		2021	2022	APPROVED	APPROVED	% OF
				2023	/	CHANGE
					PROJECTED	
26.46410.16160	RODEO MISC /4-H DONATION	2,744	1,306	1,700		
	TOTAL MISCELLANEOUS	4,389	2,785	3,300	515	18%
	TOTAL PRCA EXPENDITURES	62,512	69,609	84,009	14,400	21%
LOGAN COUNTY ROPING/BARRELS						
REVENUES						
	COUNTY ROPING & BARREL RACE					
26.00000.56300	BUCKLE SPONSER					
26.00000.56303	LC EVENT PAYBACK SPONSORS					>100%
26.00000.56216	MEMORIAL DONATIONS					
	TOTAL REVENUE					>100%
EXPENSE						
	PRIZES & AWARDS-					
26.46411.16200	LC EVENT WINNERS					>100%
	TOTAL EXPENSE					>100%
	SUPPLIES-					
26.46411.12200	SUPPLIES					>100%
	TOTAL SUPPLIES					>100%
	MISCELLANEOUS					
	MISCELLANEOUS OR REFUNDS					
26.46411.14207	MEMORIAL DONATION EXP		1,340	385		
	TOTAL MISCELLANEOUS		1,340	385		
	TOTAL LC ROPING/BARRELS/MISC EXP		1,340	385	-955	>100%
	TOTAL FAIR REVENUES	515,934	598,754	490,340	-108,414	-18%
	TOTAL FAIR EXPENDITURES	446,286	516,712	500,168	-16,544	-3%
(APP)						
	26.46400.20000 FAIRBOARD COMPUTER (1)			1,831		
	26.46400.20000 CANOPY TENT (1)			350		
	26.46400.20000 EVENT DISPLAY SIGN (3)			556		
	26.46400.20000 SIGNS- NO DOGS OR SCOOTERS ALLOWED			136		
	26.46400.20000 OUTSIDE SCREEN MOUNTS FOR TICKET OFI			110		
	26.46400.20000 SHADE COVERING MIDWAY			5,000		
	26.46400.20000					
	26.46400.20000					
	TOTAL			7,983		



# LOGAN COUNTY

Sterling, Colorado

## LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE

### ADOPTED BUDGET

(Pursuant to 29-1-103(3)(d), C.R.S.)

### Budget Year 2023

The supplemental Schedule must present information separately for all lease-purchase agreements involving real property and all lease-purchase agreements for non-real property.

#### I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:

##### Description of Real Property Lease-Purchase(s):

1.

##### Date of Lease-Purchase agreement(s):

1.

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year:		
Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all Such agreements, including all optional renewal terms:		

#### II. ALL LEASE-PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:

##### Description of Lease-Purchase Item(s):

##### Date(s) of Lease-Purchase Agreements(s):

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-real Property Lease Purchase Agreements in Budget Year:		
Total maximum payment liability for all Non-real Property Lease Purchase Agreements over the entire terms of all Such agreements, including all optional renewal terms:		
Does the agreement include renewal options?	Yes	No
If yes, describe:		

**NOTICE AS TO PROPOSED BUDGET**

Notice is hereby given that a proposed budget has been submitted to the Board of Logan County Commissioners for the Logan County Pest Control District for the ensuing fiscal year 2023. That a copy of such proposed budget has been filed in the Office of the County Commissioners where same is open for public inspection. The proposed budget is also available on the Logan County website: <https://logancounty.colorado.gov>. That such proposed budget will be considered at a regular meeting of the Board of County Commissioners to be held at the Logan County Courthouse 315 Main Street, Tuesday, November 15, 2022 at 9:30 a.m. Any person within Logan County may at any time prior to the final adoption of the budget, file or register his objections thereto at the office of the Logan County Commissioners.

BOARD OF COUNTY COMMISSIONERS  
LOGAN COUNTY, COLORADO

Published: Sterling Journal Advocate November 7, 2022-1932019

**Prairie Mountain Media, LLC**

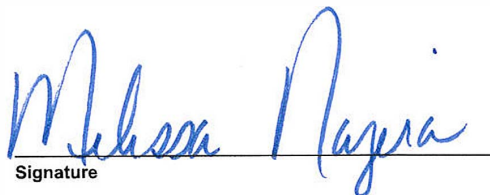
**PUBLISHER'S AFFIDAVIT**

County of Logan  
State of Colorado

The undersigned, Agent, being first duly sworn under oath, states and affirms as follows:

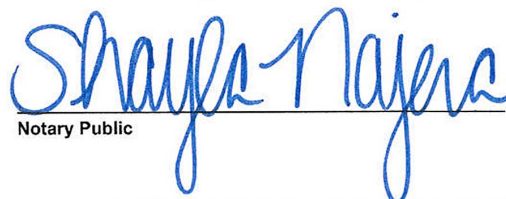
1. He/she is the legal Advertising Reviewer of Prairie Mountain Media LLC, publisher of the *Sterling Journal Advocate*.
2. The *Sterling Journal Advocate* is a newspaper of general circulation that has been published continuously and without interruption for at least fifty-two weeks in Logan County and meets the legal requisites for a legal newspaper under Colo. Rev. Stat. 24-70-103.
3. The notice that is attached hereto is a true copy, published in the *Sterling Journal Advocate* in Logan County on the following date(s):

Nov 7, 2022

  
Signature

Subscribed and sworn to me before me this

7th day of November, 2022

  
Notary Public

(SEAL)

SHAYLA NAJERA  
NOTARY PUBLIC  
STATE OF COLORADO  
NOTARY ID 20174031965  
MY COMMISSION EXPIRES July 31, 2025

Account: 1050489  
Ad Number: 1932019  
Fee: \$20.16

## RESOLUTION TO SET MILL LEVIES

No. 2022-40

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE 2022 ASSESSMENT YEAR PAYABLE IN 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE LOGAN COUNTY PEST CONTROL DISTRICT, LOGAN COUNTY, COLORADO, FOR THE 2023 BUDGET YEAR.

**WHEREAS**, the Board of County Commissioners of the Logan County Pest Control District has adopted the annual budget in accordance with the Logan Government Budget Law, on December 15, 2022 and;

**WHEREAS**, the amount of money necessary to balance the budget for the general operating purposes is \$142,483 and;

**WHEREAS**, the 2022 valuation for assessment for the Logan County Pest Control District as certified by the County Assessor is \$122,513,050.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE LOGAN COUNTY PEST CONTROL DISTRICT LOGAN, COLORADO:**

Section 1. That for the purpose of meeting all general operating and other expenses of General Fund of the Logan County Pest Control District 1.160 mills plus an abatement of .003 mills resulting in 1.163 mills upon each dollar of the total valuation for assessment of all taxable property within the Logan County Pest Control District in 2022.

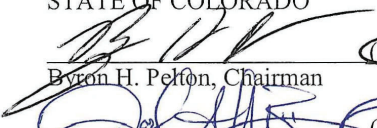
The details of the above tax levies are as follows:

<u>FUND</u>	<u>MILL LEVY</u>
General	1.160
Abatement/Tax Refund	<u>.003</u>
Total General	1.163
 Total Levy	 1.163

Section 2. That the Budget Officer is hereby authorized and directed to immediately certify to the County Commissioners of Logan County, Colorado the mill levies for the LOGAN COUNTY PEST CONTROL DISTRICT as herein above determined and set.

Adopted this 15<sup>th</sup> day of December, 2022.

BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF LOGAN AND  
STATE OF COLORADO

  
Byron H. Pelton, Chairman

(Aye) (Nay)


  
Joseph A. McBride

(Aye) (Nay)

  
Jane E. Bauder

(Aye) (Nay)

I, Pamela M. Bacon, the County Clerk and Recorder in and for the County of Logan, State of Colorado do hereby certify that the foregoing resolution was adopted by the Board of County Commissioners of the County of Logan, State of Colorado, in its regular session assembled this 15<sup>th</sup> day of December, 2022.

  
County Clerk and Recorder

## RESOLUTION TO ADOPT BUDGET

No. 2022-38

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, AND ADOPTING A BUDGET FOR THE LOGAN COUNTY PEST CONTROL DISTRICT, LOGAN COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2023, AND ENDING ON THE LAST DAY OF DECEMBER, 2023.**

WHEREAS, the Board of County Commissioners of Logan County Pest Control District has appointed Debbie Unrein to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Debbie Unrein, Budget Officer, has submitted a proposed budget to this governing body on December 15, 2022 for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 15, 2022, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenue so that the budget remains in balance as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of the County of Logan, Colorado:

Section 1. That estimated expenditures for each fund are as follows:

LOGAN COUNTY PEST CONTROL DISTRICT GENERAL FUND	\$	436,934
---	----	---------

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

From unappropriated fund balances	\$	315,800
From sources other than general property tax	\$	117,248
From the general property tax levy	\$	142,483
Total Logan County Pest Control District General Fund	\$	575,531

Section 3. That the budget submitted, and hereinabove summarized by fund, be, and the same hereby is approved and adopted as the budget of Logan County Pest Control District, Logan County, Colorado for the year stated above.

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

Adopted this 15<sup>th</sup> day of December, 2022.

### BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF LOGAN AND STATE OF COLORADO

  
Byron H. Pelton, Chairman

(Aye) (Nay)

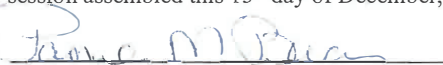
  
Joseph A. McBride

(Aye) (Nay)

  
Jane E. Bauder

(Aye) (Nay)

I, Pamela M. Bacon, the County Clerk and Recorder in and for the County of Logan, State of Colorado do hereby certify that the foregoing resolution was adopted by the Board of County Commissioners of the County of Logan, State of Colorado, in its regular session assembled this 15<sup>th</sup> day of December, 2022.

  
County Clerk and Recorder

## RESOLUTION TO APPROPRIATE SUMS OF MONEY

No. 2022-39

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE LOGAN COUNTY PEST CONTROL DISTRICT FOR THE 2023 BUDGET YEAR.**

WHEREAS, the Board of County Commissioners has adopted the annual budget in accordance with the Local Government Budget Law, on December 15, 2022; and

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

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

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Logan County, Colorado:

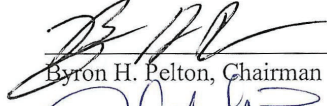
Section 1. That the following sums are hereby appropriated from the revenue of the General Fund, to the General Fund, for the purposes stated:

### LOGAN COUNTY PEST CONTROL DISTRICT GENERAL FUND

General Operation	\$ 436,934
-------------------	------------

Adopted this 15<sup>th</sup> day of December, 2022.

BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF LOGAN AND  
STATE OF COLORADO

  
Byron H. Pelton, Chairman

(Aye) (Nay)


  
Joseph A. McBride

(Aye) (Nay)

  
Jane E. Bauder

(Aye) (Nay)

I, Pamela M. Bacon, the County Clerk and Recorder in and for the County of Logan, State of Colorado do hereby certify that the foregoing resolution was adopted by the Board of County Commissioners of the County of Logan, State of Colorado, in its regular session assembled this 15<sup>th</sup> day of December, 2022.

  
County Clerk and Recorder



**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments****TO:** County Commissioners<sup>1</sup> of LOGAN COUNTY, Colorado.On behalf of the LOGAN COUNTY,(taxing entity)<sup>A</sup>the PEST CONTROL DISTRICT COUNTY COMMISSIONERS(governing body)<sup>B</sup>of the COUNTY OF LOGAN(local government)<sup>C</sup>**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ assessed valuation of:122,513,050(GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of:122,513,050(NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)**Submitted:** 12/15/2022 for budget/fiscal year 2023.  
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)**PURPOSE** (see end notes for definitions and examples)**LEVY<sup>2</sup>****REVENUE<sup>2</sup>**1. General Operating Expenses<sup>H</sup>1.160

mills

\$ 142,1152. <Minus> Temporary General Property Tax Credit/  
Temporary Mill Levy Rate Reduction<sup>I</sup>

&lt;

&gt;

mills

\$ &lt;

&gt;

**SUBTOTAL FOR GENERAL OPERATING:**1.160

mills

\$ 142,1153. General Obligation Bonds and Interest<sup>J</sup>

mills

\$

4. Contractual Obligations<sup>K</sup>

mills

\$

5. Capital Expenditures<sup>L</sup>

mills

\$

6. Refunds/Abatements<sup>M</sup>.003

mills

\$ 3687. Other<sup>N</sup> (specify): \_\_\_\_\_

mills

\$

**TOTAL: [**Sum of General  
Operating Subtotal and  
Lines 3 to 7 ]1.163

mills

\$ 142,483Contact person:  
(print)DEBBIE UNREINDaytime  
phone:970-522-0880 ext. 256

Signed:



Title:

FINANCE BUDGET OFFICER

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-I-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).

## CERTIFICATION OF VALUES FORM

0901 County Tax Entity Code

DOLA LGID/SID 38009/1

## CERTIFICATION OF VALUATION BY LOGAN COUNTY COUNTY ASSESSOR

New Tax Entity ☐ YES ☒ NO

Date 12/02/2022

NAME OF TAX ENTITY: LOGAN COUNTY PEST CONTROL

## USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-123(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2022:

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	125,411,130	A
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	122,513,050	B
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	0	C
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	122,513,050	D
5.	NEW CONSTRUCTION: *	5.	\$	0	E
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	0	F
7.	ANNEXATIONS/INCLUSIONS:	7.	\$	0	G
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	0	H
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (20-1-301(1)(b), C.R.S.): Φ	9.	\$	0	I
10.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10.	\$	0.00	J
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$	378.60	K

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

\* New Constitution is defined as: Taxable real property structures and the personal property connected with the structure.

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 &amp; 52A.

Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

## USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2022:

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	880,327,480	L
<b>ADDITIONS TO TAXABLE REAL PROPERTY</b>					
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	0	M
3.	ANNEXATIONS/INCLUSIONS:	3.	\$	0	N
4.	INCREASED MINING PRODUCTION: §	4.	\$	0	O
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	\$	0	P
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	0	Q
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$	0	R

## DELETIONS FROM TAXABLE REAL PROPERTY

8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	0	S
9.	DISCONNECTIONS/EXCLUSIONS:	9.	\$	0	T
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	\$	0	U

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.

\* Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

1.	TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY	1.	\$	0	V
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IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED):	**	\$	0	W
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\*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5 (3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to be COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

5.5% PROPERTY TAX REVENUE LIMITATION (29-1-301, C.R.S.)

15-AR-DPT

ARL VOL 2

1-84 Rev 07-18

# LOGAN COUNTY

Sterling, Colorado

## LOGAN COUNTY PEST CONTROL DISTRICT (38009) C/O BOARD OF LOGAN COUNTY COMMISSIONERS STERLING COLORADO

PROPERTY TAX REQUIREMENT	ACTL PRIOR YR 2021 COL.1	PROJECTED CURRNT YR 2022 COL.2	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
<b>OPERATING FUND BALANCE, BEGINNING OF THE YEAR</b>	<b>236,917</b>	<b>270,686</b>	<b>315,800</b>	45,114	17%
	<b>236,917</b>	<b>270,686</b>	<b>315,800</b>		
NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES	137,628	144,750	142,483	-2,267	-2%
<b>REVENUES</b>					
<b>REVENUES OTHER THAN PROPERTY TAXES</b>					
<b>INTERGOVERNMENTAL REVENUE</b>					
33594 LOCAL FISCAL RECOVERY FUNDS	3,389				
<b>OTHER REVENUE:</b>					
31200 SPECIFIC OWNERSHIP TAX	15,049	17,000	14,248	-2,752	-16%
31910 DELINQUENT TAXES-PENALTIES-INTEREST	224				#DIV/0!
33037 CO NOXIOUS WEED MGMT GRANT			10,000	10,000	#DIV/0!
36417 REFUND/SALARY& FRINGE	11,579	14,000	15,000	1,000	7%
39110 SALE OF ASSETS	348				
39121 INSURANCE CLAIMS					
39123 REFUNDS					
39128 OTHER					
39134 MISC REVENUE (USER CHARGE)	52,622	52,000	53,000	1,000	2%
39153 REIMBURSEMENT OF EXPENDITURES	34				
39175 CONTIBUTED CAPITAL	17,905				
39180 CENTENNIAL CONSERVATION DISTRICT (CCD)	13,000	10,000	25,000	15,000	150%
AUDIT ADJUSTMENT					
TOTAL AVAILABLE REVENUES OTHER THAN PROPERTY TAXES	114,150	93,000	117,248	24,248	26%
<b>TOTAL REVENUES</b>	<b>251,778</b>	<b>237,750</b>	<b>259,731</b>	21,981	9%
<b>TOTAL AVAILABLE SOURCES</b>	<b>488,695</b>	<b>508,436</b>	<b>575,531</b>	67,095	13%
<b>TOTAL EXPENDITURES</b>	<b>218,009</b>	<b>192,636</b>	<b>436,974</b>	244,338	127%
<b>FUND BALANCE (INCLUDES TABOR RESERVE)</b>	<b>270,686</b>	<b>315,800</b>	<b>138,557</b>	-177,243	-56%
<b>RESTRICTED FOR EMERGENCIES (TABOR RESERVE)</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>		
<b>UNAPPROPRIATING FUND BALANCE, END OF YEAR</b>	<b>263,686</b>	<b>308,800</b>	<b>131,557</b>	-177,243	-57%
<b>CALCULATION OF MILL LEVY</b>					
AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET	137,628	144,750	142,483	(2,561)	-2%
ADD:PROVISION FOR UNCOLLECTABLES	2,797	727		(727)	
TOTAL AMOUNT PROPERTY TAX NEEDED	140,425	145,477	142,483	(3,288)	-2%
NET ASSESSED VALUATION	121,055,920	125,411,130	122,513,050	(2,834,730)	-2%
MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT	1.160	1.160	1.163		
NET ASSESSED VALUATION			122,513,050		
GENERAL OPERATING MILL LEVY	1.160	=	142,115		
REFUND & ABATEMENT	0.003	=	368		
TEMPORARY TAX CREDIT		=			
NET MILL LEVY	1.163	=	142,483		



# LOGAN COUNTY

Sterling, Colorado

## LOGAN COUNTY PEST CONTROL DISTRICT C/O BOARD OF LOGAN COUNTY COMMISSIONERS, STERLING, COLORADO BUDGET FOR YEAR 2023

LOGAN COUNTY PEST CONTROL DISTRICT 30.49900		ACTUAL 2021	PROJECTED 2022	COMMISSIONER APPROVED 2023	VARIANCE APPROVED / PROJECTED	% OF CHANGE
11200	1 PEST FUND SALARIES	63,848	64,769	66,950	2,181	3%
11204	OTHER SALARY	3,629	5,030	5,199	169	3%
11400	2 TEMPORARY & OVERTIME	9,619	10,000	10,000		
11409	ARPA PREMIUM PAY	3,000				
	<b>TOTAL SALARIES</b>	<b>80,096</b>	<b>79,799</b>	<b>82,149</b>	2,350	3%
11610	SOCIAL SECURITY	4,926	4,908	5,093	185	4%
11611	MEDICARE TAX	1,152	1,149	1,191	42	4%
11620	WORKERS COMPENSATION	3,365	3,289	3,300	11	
11630	RETIREMENT	2,699	2,792	2,886	94	3%
11631	HEALTH INSURANCE	9,721	10,315	10,807	492	5%
11632	LIFE INSURANCE	58	67	67		
11633	ST/LT DISABILITY	298	308	382	74	24%
11634	UNEMPLOYMENT INSURANCE	237	239	246	7	3%
11635	CAFETERIA EXPENSE	36	48	48		
	<b>TOTAL PERSONNEL EXPENSE</b>	<b>102,588</b>	<b>102,914</b>	<b>106,169</b>	3,255	3%
12100	OFFICE SUPPLIES	490	700	700		
12200	OPERATING SUPPLIES	262	1,500	2,000	500	33%
12202	CHEMICALS	43,849	44,000	45,000	1,000	2%
12280	GAS-OIL-ANTIFR (OPERATING)	5,179	3,500	4,000	500	14%
13100	PROFESSIONAL SERVICES	450	450	450		
13105	IT MAINTENANCE	750	1,690	1,690		
13210	TELEPHONE/INTERNET	1,350	1,500	1,500		
13220	POSTAGE	39	39	40	1	3%
13400	ADVERTISING & LEGAL NOTICES		25	25		
13610	PROPERTY LIABILITY INSURANCE	4,408	4,968	5,000	32	1%
13700	UTILITIES	11,029	7,400	7,500	100	1%
13800	REPAIRS & MAINTENANCE	4,045	2,500	4,500	2,000	80%
13810	REPAIR & MAINT (BUILDINGS)	22	1,500	1,500		
14005	PRAIRIE DOG CONTROL/LCPD**	9,106	5,080	10,000	4,920	97%
14006	GRASSHOPPER CONTROL/LCPD			5,000	5,000	#DIV/0!
14007	PRAIRIE DOG CONTROL/CCD***	10,055	10,000	20,000	10,000	100%
14009	GRASSHOPPER CONTROL/CCD			5,000		
14100	MISCELLANEOUS	1,215	1,100	1,200	100	9%
14200	MEMBERSHIP & DUES	790	350	325	-25	-7%
14204	MEETING EXPENSE	245	450	450		
14300	CO NOXIOUS WEED MGMT GRANT			10,000		
14700	STAFF TRAINING		75	75		
	<b>TOTAL OPERATING EXPENSE</b>	<b>93,284</b>	<b>86,827</b>	<b>125,955</b>	39,128	45%
14325	EQUIPMENT RESERVE	1,475		140,000	140,000	#DIV/0!
20000	CAPITAL OUTLAY	17,905		60,000	60,000	#DIV/0!
56100	TREASURER'S FEES	2,757	2,895	2,850	-45	-2%
56147	HEALTH INS DEDUCTIBLE RESERVE			2,000	2,000	#DIV/0!
56152	HEALTH INS FAMILY RESERVE					>100%
	<b>OTHER PEST FUND EXPENSES</b>	<b>22,137</b>	<b>2,895</b>	<b>204,850</b>	201,955	6976%
	<b>PEST CONTROL EXPENDITURES</b>	<b>218,009</b>	<b>192,636</b>	<b>436,974</b>	244,338	127%

\*\*Logan County Pest District

\*\*\*Centennial Conservation District

CHANGE IN OPERATING BUDGET

<b>2023 (APP)</b>
<b>CAPITAL OUTLAY REQUESTED</b>
3/4T 4X4 PU W/SPRAYER
60,000
<b>TOTAL</b>
60,000