

LOGAN COUNTY, COLORADO

2024 Adopted Budget



Board of County Commissioners

315 Main Street

Sterling, CO 80751

Colorado.gov/logan



TABLE OF CONTENTS
2024 BUDGET

LOGAN COUNTY
Sterling, Colorado

LOGAN COUNTY (38008) - Section I

	<u>page</u>
MISSION OF LOGAN COUNTY.....	i
2023 BUDGET MESSAGE.....	ii
NOTICE OF BUDGET.....	vii
RESOLUTION TO SET MILL LEVIES.....	viii
RESOLUTION TO ADOPT BUDGET.....	x
RESOLUTION TO APPROPRIATE SUMS OF MONEY.....	xiii
CERTIFICATION OF TAX LEVIES.....	xiv
CERTIFICATION OF VALUE.....	xv
LETTER OF BUDGET TRANSMITTAL	xvi
FUND BALANCE HISTORY.....	I
COMPARATIVE SUMMARY.....	II
CONSOLIDATED FUND SUMMARY.....	III
GENERAL FUND	
SUMMARY.....	5
REVENUE.....	6
EXPENDITURE FUNCTION.....	8
COMMISSIONERS.....	9
ATTORNEY.....	10
SURVEYOR.....	11
PLANNING & ZONING.....	12
FINANCE.....	13
HR.....	14
INFORMATION TECH SERVICES.....	15
CLERK & RECORDER.....	16
ELECTIONS.....	17
TREASURER.....	18
PUBLIC TRUSTEE.....	19
ASSESSOR.....	20
MAINTENANCE OF BUILDINGS.....	21
COURTHOUSE.....	22
JUSTICE CENTER.....	23
CENTRAL SERVICES BLDG.....	24
HERITAGE CNTR BLDG.....	25
EMERGENCY SERVICES BUILDING.....	26
DISTRICT ATTORNEY.....	27
SHERIFF.....	28
JAIL.....	29
CORONER.....	30
VICTIMS ASSISTANCE.....	31
EMERGENCY MANAGEMENT.....	32
EXTENSION.....	33
EXTENSION FAIR.....	34
FAIRGROUNDS.....	35
SUNSET GARDENS.....	36
TOURIST INFORMATION CENTER.....	37
SHOOTING SPORTS COMPLEX.....	38
VETERANS OFFICER.....	39
HERITAGE CENTER.....	40
DESOTO BUILDING.....	41
INTERGOVERNMENTAL	42
MISCELLANEOUS.....	43

<u>ROAD AND BRIDGE</u>	
SUMMARY.....	44
REVENUE.....	45
EXPENDITURES.....	46
CAPITAL OUTLAY.....	47
MUNICIPALITIES.....	48
<u>DEPARTMENT OF HUMAN SERVICES</u>	
PROPERTY TAX.....	49
REVENUE.....	50
EXPENDITURES.....	51
SUMMARY.....	52
EQUIPMENT.....	53
<u>LODGING TAX FUND</u>	54
<u>CONTINGENT FUND</u>	55
<u>TELEVISION FUND</u>	56
<u>E911 AUTHORITY</u>	57
<u>CAPITAL EXPENDITURES FUND</u>	58
<u>SALES & USE TAX CAPITAL IMPROVEMENT FUND</u>	59
<u>SOLID WASTE DISPOSAL FUND</u>	
SUMMARY.....	60
EXPENDITURES.....	61
<u>CONSERVATION TRUST FUND</u>	62
<u>AMBULANCE SERVICE</u>	63
<u>FAIR FUND</u>	
SUMMARY.....	64
FAIRBOARD REV/EXP.....	65
<u>LEASE-PURCHASE SUPPLEMENTAL SCHEDULE</u>	68

LOGAN COUNTY PEST CONTROL DISTRICT (38009) - SECTION II

NOTICE OF BUDGET.....	69
RESOLUTION TO SET MILL LEVIES.....	70
RESOLUTION TO ADOPT BUDGET.....	71
RESOLUTION TO APPROPRIATE SUMS OF MONEY.....	72
CERTIFICATION OF TAX LEVIES.....	73
CERTIFICATION OF VALUE.....	74
<u>LC PEST CONTROL FUND</u>	
SUMMARY.....	75
EXPENDITURES.....	76

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:

Jerry A. Sonnenberg, Chairman
Joseph A. McBride
Mike Brownell

2024 LOGAN COUNTY BUDGET MESSAGE

The approved 2024 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 2024 budget is balanced; represents the County's financial plan for 2024; 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 2023 **net** assessed value for the 2024 budget is \$371,087,739, which is a .55% increase from the 2023 value. The 2024 County mill levy certified is:

	MILL LEVY	REVENUE
Logan County	29.868	11,083,649
Abatement	.066	24,492
Less Temporary Tax Credit	<u>-11.992</u>	<u>(4,450,084)</u>
Total	17.942	6,658,057
<u>FUNDS</u>		
General Fund	8.077	2,997,276
Road and Bridge	4.500	1,669,895
Dpt. of Human Services	2.300	853,502
TV Translator	.065	24,121
Capital Exp Fund	2.000	742,175
Solid Waste Fund	<u>1.000</u>	<u>371,088</u>
Total Levy by Fund	17.942	6,658,057

Net property tax generated in 2024 is \$6,658,057.

Economic Outlook. The Logan County economy is agriculturally based with wide diversity ranging from wheat production, organic millet, corn, alfalfa, beef cattle, sheep, dairy replacement heifers, edible bean packaging and many of the supporting industries that surround those functions. Logan County also has a robust renewable energy industry with over a gigawatt of installed wind generation plus multiple community scale solar facilities. Renewable energy is a major contributor to the local economy through tax base and jobs.

In 2023, proposition HH was presented to the voters which would overhaul the state's tax system by cutting property taxes in exchange for diverting TABOR refunds to public education. Over time it would have allowed the state to retain hundreds of millions and then billions of dollars more tax revenue instead of refunding it to the voters. This measure was rejected by Colorado voters and failed decisively.

As a result, Governor Polis called a special session of the Colorado State Legislature to address property tax relief. The legislature passed and the governor signed legislation to reduce the residential property tax assessment and increased the amount of home value that is exempt from taxation. The legislation also expanded the earned income tax credit and made TABOR refunds a flat rate for all taxpayers rather than based on tiers.

Counties are to receive backfill from the state for reduced revenues, however, this presents a challenge in preparing the final budget in knowing what the backfill will be and/or if funded as the state has set aside limited funding to meet all the needs.

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 2024 budget year, the Board of County Commissioners approved a cost-of-living increase of 5% for all employees. The Commissioners are continually committed to looking at salaries based on the current market and minimum wage requirements.

In 2024, the health insurance premium costs for employee coverage increased 13%. The County budgets over \$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. Family coverage is also available where the county funds 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 2024 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 in determining 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 21, 2023.

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 2024 General Fund operating budget is \$15,620,649, which is 4.78% more than the 2023 projected budget. The increase is mainly due to increases in salaries, health insurance and overall operating expenses.

In the middle of 2023, the County Commissioners were notified by Logan County Water Conservancy District (LCWCD) they were going to dissolve their district and would like to turn the monies over to the County for refunding to the taxpayers. At the end of December, General Fund received \$4,838,560 from LCWCD, which upon their advice, the BOCC retained \$388,476 for ongoing maintenance of the existing weather and flow monitoring system with \$4,450,084 to be expended in 2024 in the form of a temporary property tax credit given to the Logan County taxpayers for 2023 taxes due and payable in 2024.

General Fund mill levy is 20.003 plus .066 mills for taxes abated and 11.992 mills temporary tax credit for net mills of 8.077. 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 2024 is 4.500 mills with an operating budget of \$15,310,723. The 2023 overlay and bridge replacement projects were unable to be completed and their expenses have been rolled into 2024. A federal grant has been awarded 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 which Logan County anticipates \$4,000,000 in 2024.

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 2024 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 2024 is \$96,146. 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 equipment upgrades to

provide improved television service. Channel relocation reimbursement has been received from the federal government to help assist with these costs.

E911 Fund –

The 2024 budget for the E911 Emergency Telephone Fund is \$1,652,524. 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 2024 is 2.000 mills which generates \$742,175 in property tax revenue. Projects in 2024 include upgrading various office equipment, 2 fully equipped Sheriff vehicles, 1 Inmate transport vehicle, upgrading the Finance and Human Resources software system, additional police protection equipment, cost share in a new ambulance, 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 2024 include ongoing HVAC upgrades and repairs to facilities; upgrades to the fairgrounds including a new addition to the indoor arena to be used as a Community Center; and other much needed maintenance of the facilities. Total appropriation in 2024 is \$3,092,762.

Solid Waste Fund –

The 2024 budget for the Solid Waste Disposal Fund is \$3,406,909. Solid Waste will receive 1.000 mill in 2024 which will generate \$371,088 in property tax revenues. Property tax and disposal fees are the main source of revenue to operate. Capital improvement request is a trash compactor. 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 2024 budget is \$259,600, 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, the Logan County Ambulance Service Fund was established. 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 2024 is \$960,890, which is an increase of 6.18% from the 2023 projected budget. Operating revenue is received through fees paid by insurance companies, Medicare, Medicaid, Veterans Administration, or self-pay. The County sets 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 trended downwards and were not able to keep up with expenses. Slight fee increases were implemented in 2023 to offset this trend.

Fair Fund –

Logan County Fair is held during the month of August each year, under the 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, 4-H competition, food vendors, and parade. The operating budget for 2024 is \$565,057 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's mill levy for 2024 will be 1.160 mills plus .191 abatement less .846 temporary tax credit for .505 net mills. The net assessed value for the 2024 budget is \$132,733,382, which is an increase of 8.34% from 2023. 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 2024 is \$371,945, which is an increase of 34.91% due to increased equipment reserves 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,



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 2024. 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 21, 2023 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

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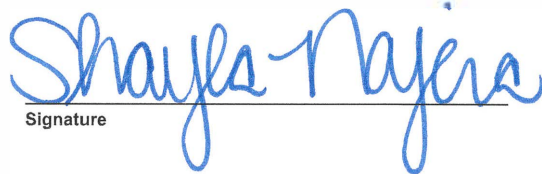
PUBLISHER'S AFFIDAVIT

**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 15, 2023

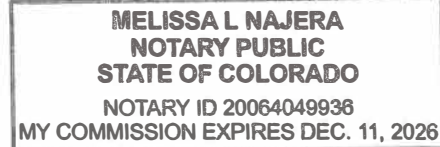

Signature

Subscribed and sworn to me before me this

15th day of November, 2023


Notary Public

(SEAL)



Account: 1050489
Ad Number: 2016282
Fee: \$18.24

RESOLUTION TO SET MILL LEVIES

No. 2023-42

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE 2023 ASSESSMENT YEAR PAYABLE IN 2024 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF LOGAN, COLORADO, FOR THE 2024 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 26th, 2023 and;

WHEREAS, the amount of money necessary to balance the budget for the general operating purposes (General Fund) is \$2,997,276 and;

WHEREAS, the amount of money necessary to balance the budget for Road and Bridge Fund is \$1,669,895 and;

WHEREAS, the amount of money necessary to balance the budget for Human Services Fund is \$853,502 and;

WHEREAS, the amount of money necessary to balance the budget for Television Translator Fund is \$24,121 and;

WHEREAS, the amount of money necessary to balance the budget for Capital Expenditures Fund is \$742,175 and;

WHEREAS, the amount of money necessary to balance the budget for Solid Waste Fund is \$371,088 and;

WHEREAS, the 2023 Net valuation for assessment for the County of Logan as certified by the County Assessor is \$371,087,739.

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 2024 budget year, there is hereby levied a tax of 29.868 mills, plus an abatement of .066 mills, less temporary tax credit (other) due to Logan County Water Conservancy District refund of 11.992, resulting in 17.942 mills upon each dollar of the total valuation for assessment of all taxable property within the County in 2023.

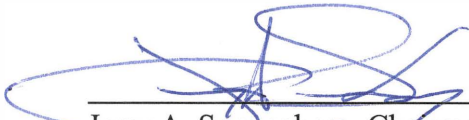
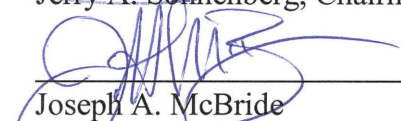
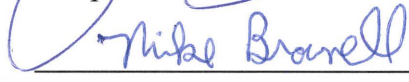
The details of the above tax levies are as follows:

<u>FUND</u>	<u>MILL LEVY</u>
General	20.003
Temporary General Property Tax Credit	-0-
Abatement/Tax Refund	.066
Other: LCWCD Refund	<u>-11.992</u>
Total General	8.077
Road and Bridge	4.500
Human Services	2.300
Television Translator	.065
Capital Expenditure	2.000
Solid Waste	<u>1.000</u>
Total Levy	17.942


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 COUNTY OF LOGAN as herein above determined and set.

Adopted this 26th day of December, 2023.

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

	<u>(Aye) (Nay)</u>
Jerry A. Sonnenberg, Chairman	
	<u>(Aye) (Nay)</u>
Joseph A. McBride	
	<u>(Aye) (Nay)</u>
Mike Brownell	

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 26th day of December, 2023.



County Clerk and Recorder



RESOLUTION TO ADOPT BUDGET

No. 2023-40 _

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 1ST DAY OF JANUARY, 2024, AND ENDING ON THE LAST DAY OF DECEMBER, 2024.

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 26, 2023 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 21, 2023, 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	\$ 15,620,649
ROAD AND BRIDGE FUND	\$ 15,310,723
HUMAN SERVICES FUND	\$ 7,047,009
LODGING TAX FUND	\$ 281,189
CONTINGENCY FUND	\$ 702,000
TELEVISION TRANSLATOR FUND	\$ 96,146
E911 FUND	\$ 1,652,524
CAPITAL EXPENDITURES FUND	\$ 2,217,214
SALES AND USE TAX CAPITAL IMPROVEMENT FUND	\$ 3,092,762
SOLID WASTE DISPOSAL FUND	\$ 3,406,909
CONSERVATION TRUST FUND	\$ 259,600
AMBULANCE SERVICE FUND	\$ 960,890
FAIR FUND	\$ 565,057
TOTAL ALL FUNDS	\$ 51,212,672

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

GENERAL FUND

From unappropriated surpluses	\$ 12,354,640
From sources other than general property tax	4,120,246
From the general property tax levy	2,997,276
Total General Fund	\$ 19,472,162

ROAD AND BRIDGE FUND

From unappropriated surpluses	\$ 9,277,107
From sources other than general property tax	7,745,121
From the general property tax levy	1,669,895
Total Road and Bridge Fund	\$ 18,692,123

HUMAN SERVICES FUND

From unappropriated surpluses	\$ 1,128,514
From sources other than general property tax	5,693,606
From the general property tax levy	853,502
Total Human Services Fund	\$ 7,675,622

LODGING TAX FUND

From unappropriated surpluses	\$	167,689
From sources other than general property tax		113,500
From the general property tax levy		-0-
Total Lodging Tax Fund	\$	281,189

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	\$	89,374
From sources other than general property tax		2,412
From the general property tax levy		24,121
Total Television Translator Fund	\$	115,907

E911 FUND

From unappropriated surpluses	\$	1,092,524
From other sources other than general property tax		560,000
From the general property tax levy		-0-
Total E911 Fund	\$	1,652,524

CAPITAL EXPENDITURES FUND

From unappropriated surpluses	\$	884,613
From sources other than general property tax		793,830
From the general property tax levy		742,175
Total Capital Expenditures Fund	\$	2,420,618

SALES AND USE TAX CAPITAL IMPROVEMENT FUND

From unappropriated surpluses	\$	2,244,653
From sources other than general property tax		2,298,000
From the general property tax levy		-0-
Total Sales And Use Tax Capital Improvement Fund	\$	4,542,653

SOLID WASTE DISPOSAL FUND

From unappropriated surpluses	\$	4,184,635
From sources other than general property tax		798,500
From the general property tax levy		371,088
Total Solid Waste Disposal Fund	\$	5,354,223

CONSERVATION TRUST FUND

From unappropriated surpluses	\$	275,365
From sources other than general property tax		91,000
From the general property tax levy		-0-
Total Conservation Trust Fund	\$	366,365

AMBULANCE SERVICE FUND

From unappropriated surpluses	\$	167,316
From sources other than general property tax		1,103,500
From the general property tax levy		-0-
Total Ambulance Service Fund	\$	1,270,816

FAIR FUND

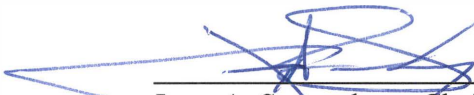
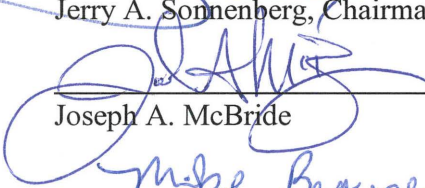
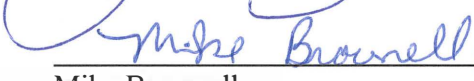
From unappropriated surpluses	\$	298,944
From sources other than general property tax		508,650
From the general property tax levy		-0-
Total Fair Fund	\$	807,594

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 26th day of December, 2023.

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

	(Aye) (Nay)
Jerry A. Sonnenberg, Chairman	
	(Aye) (Nay)
Joseph A. McBride	
	(Aye) (Nay)
Mike Brownell	

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 26th day of December, 2023.



	_____
County Clerk and Recorder	

RESOLUTION TO APPROPRIATE SUMS OF MONEY

No. 2023-41

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 2024 BUDGET YEAR.

WHEREAS, the Board of County Commissioners has adopted the annual budget in accordance with the Local Government Budget Law, on December 26, 2023; 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:

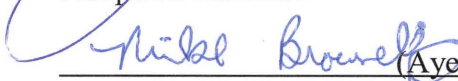
GENERAL FUND	\$ 15,620,649
ROAD AND BRIDGE FUND	\$ 15,310,723
HUMAN SERVICES FUND	\$ 7,047,009
LODGING TAX FUND	\$ 281,189
CONTINGENCY FUND	\$ 702,000
TELEVISION TRANSLATOR FUND	\$ 96,146
E911 FUND	\$ 1,652,524
CAPITAL EXPENDITURES FUND	\$ 2,217,214
SALES AND USE TAX CAPITAL IMPROVEMENT FUND	\$ 3,092,762
SOLID WASTE DISPOSAL SITE & FACILITY	\$ 3,406,909
CONSERVATION TRUST FUND	\$ 259,600
AMBULANCE SERVICE FUND	\$ 960,890
FAIR FUND	\$ 565,057
TOTAL ALL FUNDS	\$ 51,212,672

Adopted this 26th day of December, 2023.

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


 (Aye) (Nay)
Jerry A. Sonnenberg, Chairman

 (Aye) (Nay)
Joseph A. McBride

 (Aye) (Nay)
Mike Brownell



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 26th day of December, 2023.


County Clerk and Recorder

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of LOGAN COUNTY, Colorado.On behalf of the LOGAN COUNTY,(taxing entity)^Athe BOARD OF COUNTY COMMISSIONERS(governing body)^Bof the COUNTY OF LOGAN(local government)^C

Hereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 378,069,707
assessed valuation of:

(GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F the tax levies must be
calculated using the NET AV. The taxing entity's total
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of:

\$ 371,087,739(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/26/2023 for budget/fiscal year 2024.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>29.868</u> mills	\$ <u>11,083,649</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<u>29.868</u> mills	\$ <u>11,083,649</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	<u>.066</u> mills	\$ <u>24,492</u>
7. Other ^N (specify): <u>LCWCD REFUND</u>	<u>-11.992</u> mills	\$ <u>-4,450,084</u>
	_____ mills	\$ _____

TOTAL: [Sum of General Operating
Subtotal and Lines 3 to 7]17.942

mills

\$ 6,658,057Contact person: DEBBIE UNREINPhone: (970) 522-0880

Signed:

DEBBIE UNREINDigitally signed by DEBBIE UNREIN
Date: 2023.12.13 14:32:40 -07'00'

Title:

FINANCE/BUDGET OFFICER

Survey Question: Does the taxing entity have voter approval to adjust the general
operating levy to account for changes to assessment rates?

☐ Yes☒ No

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the
Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form
for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

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

Statutory Property Tax Revenue Limitation
The "5.5%" Limit, 29-1-301, C.R.S
Tax Year 2023 (Budget Year 2024)

Calculated: 13:10 12/13/2023
Generated: 13:37 12/13/2023
Limit ID: 144563

Logan County (38008/1)

The following steps were used to calculate your limit. The Division of Local Government encourages you to check each figure for accuracy. Years referenced are "Tax Year", *not* budget years. Amounts are rounded to whole dollars.

A1. Adjust the 2022 5.5% Revenue Limit to correct the revenue base, if necessary:

A1a. The 2022 Revenue Limit **[\$11,748,658]** + 2021 Amount Over Limit **[\$0]** = **\$11,748,658**

A1b. The lesser of Line A1a **[\$11,748,658]** or the 2022 Certified Gross General Operating Revenue **[\$11,023,116]**

A1c. Line A1b **[\$11,023,116]** + 2022 Omitted Revenue, if any **[\$8,900]** = **A1. \$11,032,016**

A2. Calculate the 2022 Tax Rate, based on the adjusted tax base:

Adjusted 2022 Revenue Base **[\$11,032,016]** ÷ 2022 Net Assessed Value **[\$369,061,070]** = **A2. 0.029892**

A3. Total the assessed value of all the 2023 "growth" properties:

Annexation or Inclusion **[\$0]** + New Construction **[\$320,240]** + Increased Production of Producing Mine **[\$0]**¹ + Previously Exempt Federal Property **[\$0]**¹ + New Primary Oil & Gas Production **[\$0]**¹

= **A3. \$320,240**

A4. Calculate the revenue that the "growth" properties would have generated in 2022:

Line A3 **[\$320,240]** x Line A2 **[0.029892]** = **A4. \$9,573**

A5. Expand the Revenue Base by "revenue" from "growth" properties:

Line A1 **[\$11,032,016]** + Line A4 **[\$9,573]** = **A5. \$11,041,589**

A6. Increase the Expanded Revenue Base by allowable amounts:

A6a. The greater of 5.5% of Line A5 **[\$607,287]** or \$0 = **\$607,287**

A6b. Line A5 **[\$11,041,589]** + Line A6a **[\$607,287]** + DLG Approved Revenue Increase **[\$0]** + Voter Approved Revenue Increase **[\$0]**

= **A6. \$11,648,876**

A7. 2023 Revenue Limit:

Line A6 **[\$11,648,876]** - 2023 Omitted Property Revenue **[\$207,795]** = **A7. \$11,441,081**

A8. Adjust 2023 Revenue Limit by amount levied over the limit in 2022:

Line A7 **[\$11,441,081]** - 2022 Amount Over Limit **[\$0]** = **A8.* \$11,441,081**

*** THE ALLOWED REVENUE OF A8 DOES NOT TAKE INTO ACCOUNT ANY OTHER LIMITS THAT MAY APPLY TO YOUR PROPERTY TAX REVENUE, SUCH AS STATUTORY MILL LEVY CAPS, VOTER-APPROVED LIMITATIONS, THE TABOR PROPERTY TAX REVENUE LIMIT, OR THE TABOR PROHIBITION AGAINST INCREASING THE MILL LEVY WITHOUT VOTER AUTHORIZATION. THE PROPERTY TAX LIMITATIONS WORKSHEET (FORM DLG-53A) MAY BE USED TO PERFORM SOME OF THESE CALCULATIONS FOR COMPARISON TO THE "5.5%" LIMIT.**

¹ These amounts, if certified by your County Assessor(s), may only be used in this calculation after an application has been made to the Division by November 1st (for New Primary Oil & Gas Production). Forms and guidelines are available by contacting the Division.

The formula to calculate a Mill Levy is:

Mill Levy = $\frac{\text{Revenue}}{\text{Current Year's Net Total Taxable Assessed Valuation}^2} \times 1,000$

² Use the Net Total Taxable Valuation as provided on line 4 of the final Certification of Valuation from the County Assessor.

³ Rounding the mill levy up may result in revenues exceeding allowed revenue.

Logan County
Attn: Budget Officer
315 Main Street
Sterling, CO 80751-4349

If you need assistance, please contact
the Division of Local Government:
www.dola.colorado.gov/dlg/ta/budgeting/

Phone: (303) 864-7720
Fax: (303) 864-7759



LOGAN COUNTY, COLORADO

LETTER OF BUDGET TRANSMITTAL

2023 BUDGET

Adopted December 26, 2023

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

Attached is the 2024 budget for the **COUNTY OF LOGAN** in **LOGAN COUNTY (38008)** submitted pursuant to Section 30-1-113 CRS. This budget was adopted on December 26, 2023. 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 .066 mills less a temporary other tax credit of 11.992 resulting in a total mill levy of 17.942 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 \$371,087,739. Enclosed is a copy of the certification of mill levies sent to the County Commissioners in the preface to the budget.

Included within the 2024 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 2024 budget for the **LOGAN COUNTY PEST CONTROL DISTRICT (38009)** submitted pursuant to Section 30-1-113 CRS. This budget was adopted on December 26, 2023. 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 .191 mills less temporary tax credit of .846 resulting in a total mill levy of .505 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 \$132,733,382. 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: _____

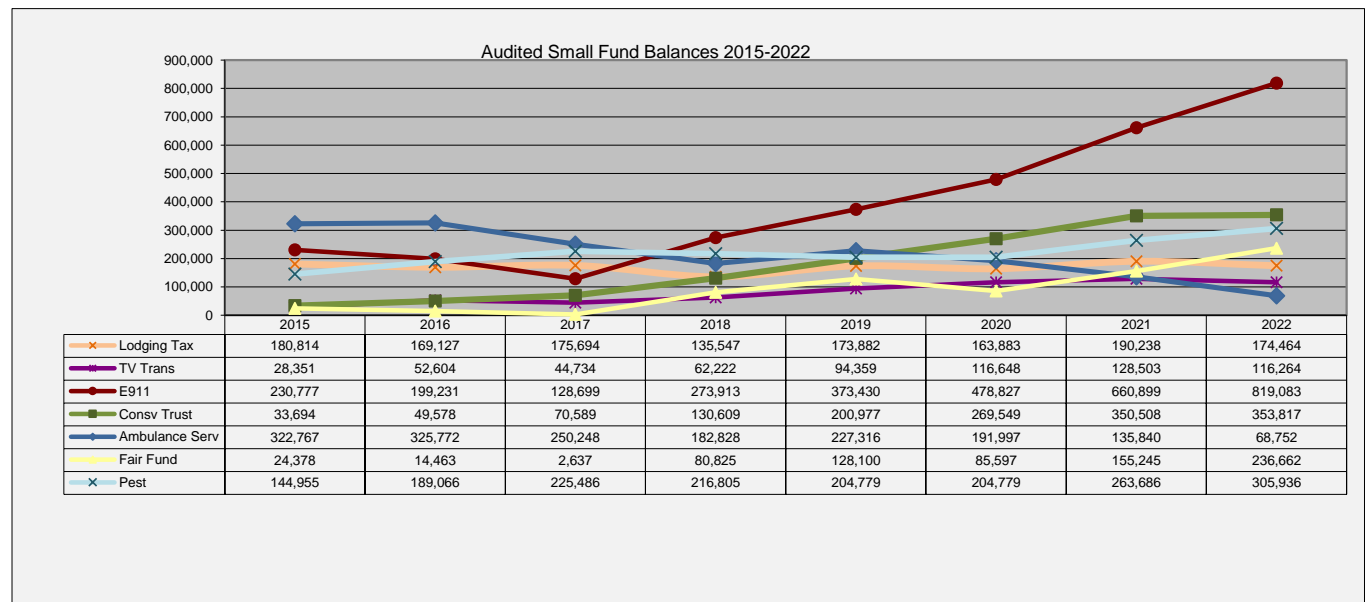
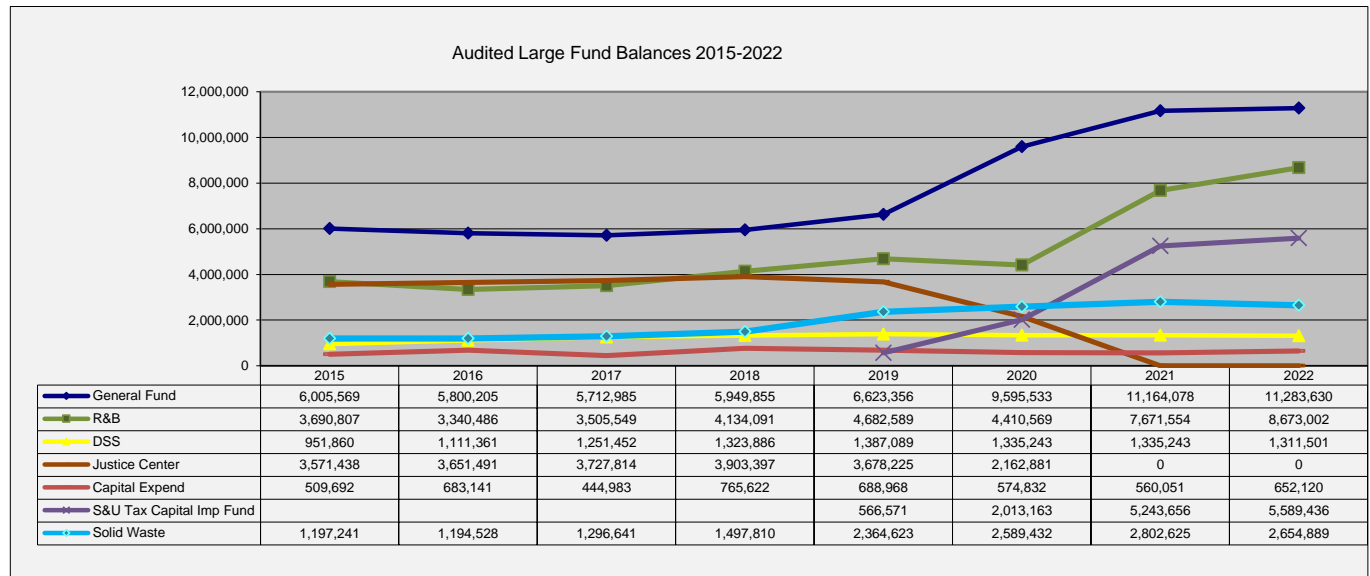
Debbie Unrein, Logan County Finance Budget Officer

12/29/2023

Date

LOGAN COUNTY FUND BALANCE HISTORY

	2015	2016	2017	2018	2019	2020	2021	2022
GENERAL FUND	6,005,569	5,800,205	5,712,985	5,949,855	6,623,356	9,595,533	11,164,078	11,283,630
ROAD AND BRIDGE	3,690,807	3,340,486	3,505,549	4,134,091	4,682,589	4,410,569	7,671,554	8,673,002
DPT OF HUMAN SERVICES	951,860	1,111,361	1,251,452	1,323,886	1,387,089	1,335,243	1,335,243	1,311,501
LODGING TAX	180,814	169,127	175,694	135,547	173,882	163,883	190,238	174,464
CONTINGENCY FUND	526,028	560,000	562,000	633,000	657,000	657,000	702,000	702,000
TV TRANSLATOR FUND	28,351	52,604	44,734	62,222	94,359	116,648	128,503	116,264
E911 AUTHORITY FUND	230,777	199,231	128,699	273,913	373,430	478,827	660,899	819,083
LC JUSTICE CENTER FUND	3,571,438	3,651,491	3,727,814	3,903,397	3,678,225	2,162,881	0	0
CAPITAL EXPENDITURES	509,692	683,141	444,983	765,622	688,968	574,832	560,051	652,120
SALES & USE TAX CAPITAL IMPROVEMENT FUND					566,571	2,013,163	5,243,656	5,589,436
SOLID WASTE DISPOSAL	1,197,241	1,194,528	1,296,641	1,497,810	2,364,623	2,589,432	2,802,625	2,654,889
CONSERVATION TRUST FUND	33,694	49,578	70,589	130,609	200,977	269,549	350,508	353,817
AMBULANCE SERVICE	322,767	325,772	250,248	182,828	227,316	191,997	135,840	68,752
FAIR FUND	24,378	14,463	2,637	80,825	128,100	85,597	155,245	236,662
Total LC Fund Balance	17,273,416	17,151,987	17,174,025	19,073,605	21,846,485	24,645,154	31,100,440	32,635,620
LC PEST CONTROL FUND	144,955	189,066	225,486	216,805	204,779	204,779	263,686	305,936



LOGAN COUNTY, COLORADO
COMPARATIVE SUMMARY OF PROPERTY TAX REVENUES
2024

	PRIOR YEAR 2022		CURRENT YEAR 2023		ADOPTED BUDGET YEAR 2024		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	371,280,810		369,061,070		371,087,739			
GENERAL	19.431	7,263,901	14.032	5,178,665	8.077	2,997,276	(5.955)	(2,181,389)
ROAD & BRIDGE	3.000	1,121,490	8.000	2,952,489	4.500	1,669,895	(3.500)	(1,282,594)
HUMAN SERVICES	2.300		2.300	848,840	2.300	853,502		4,662
LODGING TAX FUND								
REVOLVING LOAN FUND								
CONTINGENT FUND								
TV TRANSLATOR	0.150	56,075	0.100	36,906	0.065	24,121	(0.035)	(12,785)
E911 AUTHORITY BOARD								
LOGAN COUNTY JUSTICE CENTER								
CAPITAL EXPENDITURES	1.000	373,835	1.500	553,592	2.000	742,175	0.500	188,583
SOLID WASTE SITE & FACILITY FUND	0.000		4.000	1,476,244	1.000	371,088	(3.000)	(1,105,156)
CONSERVATION TRUST								
AMBULANCE SERVICE								
FAIR FUND								
TOTALS	25.881	8,815,301	29.932	11,046,736	17.942	6,658,057	*(11.990)	(4,388,679)
*INCLUDES TIF DISTRICT								
	<u>2023 Net</u>				<u>2024 Gross</u>		<u>2024 Net</u>	
ASSESSED VALUATION	369,061,070				378,069,707		371,087,739	
GENERAL OPERATING MILL LEVY	29.868 11,023,117				29.868 11,292,186		29.868 11,083,649	
REFUNDS/ABATEMENTS	0.064 23,619				0.066 24,953		0.066 24,492	
TEMPORARY TAX CREDIT					(11.992) (4,533,812)		(11.992) (4,450,084)	
NET MILL LEVY	29.932 11,046,736				17.942 6,783,327		17.942 6,658,057	

LOGAN COUNTY

Sterling, Colorado

LOGAN COUNTY CONSOLIDATED FUND SUMMARY (38008)

	ACTUAL 2022 COL.1	PROJECTED 2023 COL.2	COMMISSIONER ADOPTED 2024 COL.4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
NET ASSESSED VALUE	371,280,810	369,061,070	371,087,739	2,026,669	0.55%
BEGINNING FUND BALANCE	30,467,197	32,635,620	32,867,374	231,754	0.71%
PROPERTY TAX	8,815,301	11,046,736	6,658,057	-4,388,679	-39.73%
REVENUE	20,956,023	30,706,523	23,828,365	-6,878,158	-22.40%
TOTAL AVAILABLE	60,238,521	74,388,879	63,353,796	-11,035,083	-14.83%
EXPENDITURES	28,212,402	41,521,506	51,212,672	9,691,166	23.34%
TRANSFER OUT	0	0	0	0	
ENDING FUND BALANCE	32,026,119	32,867,373	12,141,124	-20,726,249	-63.06%
COUNTY MILL LEVY	29.868	29.868	29.868	0.000	0.00%
(TEMPORARY TAX CREDIT)/ABATEMENT	-3.987	0.064	0.066	0.002	3.13%
TEMPORARY TAX CREDIT/LC WATER CONSERVANCY DISTRICT			-11.992	-11.992	
MILL LEVY	25.881	29.932	17.942	-11.990	-0.401

SUMMARY BY FUND**GENERAL FUND**

BEGINNING FUND BALANCE	11,866,078	11,283,630	12,354,640	1,071,010	9.49%
PROPERTY TAX	7,263,901	5,178,665	2,997,276	-2,181,389	-42.12%
REVENUE	7,488,317	10,800,274	4,120,246	-6,680,028	-61.85%
TOTAL AVAILABLE	26,618,296	27,262,569	19,472,162	-7,790,407	-28.58%
EXPENDITURES	14,632,666	14,907,929	15,620,649	712,720	4.78%
TRANSFER TO CONTINGENCY (TABOR)	0				
ENDING FUND BALANCE	11,985,630	12,354,640	3,851,513	-8,503,127	-68.83%
LESS TABOR RESERVE	-702,000				
USABLE FUND BALANCE	11,283,630				
GF MILL LEVY	23.418	13.968	20.003	6.035	43.21%
(TEMPORARY TAX CREDIT)/ABATEMENT	-3.987	0.064	0.066	0.002	3.13%
TEMPORARY TAX CREDIT/LC WATER CONSERVANCY DISTRICT			-11.992	-11.992	
MILL LEVY	19.431	14.032	8.077	-5.955	-0.424

ROAD & BRIDGE

BEGINNING FUND BALANCE	7,671,554	8,673,002	9,277,107	604,105	6.97%
PROPERTY TAX	1,121,490	2,952,489	1,669,895	-1,282,594	-43.44%
REVENUE	7,630,410	7,263,901	7,745,121	481,220	6.62%
TOTAL AVAILABLE	16,423,454	18,889,392	18,692,123	-197,269	-1.04%
EXPENDITURES	7,750,452	9,612,285	15,310,723	5,698,438	59.28%
ENDING FUND BALANCE	8,673,002	9,277,107	3,381,400	-5,895,707	-63.55%
MILL LEVY	3.000	8.000	4.500	-3.500	-0.438

DEPARTMENT OF HUMAN SERVICES

BEGINNING FUND BALANCE		1,311,501	1,128,514	-182,987	-13.95%
PROPERTY TAX		848,840	853,502	4,662	0.55%
REVENUE		6,136,700	5,693,606	-443,094	-7.22%
TOTAL AVAILABLE	0	8,297,041	7,675,622	-621,419	-7.49%
EXPENDITURES		7,168,528	7,047,009	-121,519	-1.70%
ENDING FUND BALANCE	0	1,128,513	628,613	-499,900	-44.30%
MILL LEVY	2.300	2.300	2.300	0.000	0.00%

LODGING TAX

BEGINNING FUND BALANCE	190,238	174,464	167,689	-6,775	-3.88%
REVENUE	131,014	113,320	113,500	180	0.16%
TOTAL AVAILABLE	321,252	287,784	281,189	-6,595	-2.29%
EXPENDITURES	146,788	120,095	281,189	161,094	134.14%
**ENDING FUND BALANCE	174,464	167,689	0		

CONTINGENCY

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

TV TRANSLATOR

BEGINNING FUND BALANCE	128,503	116,264	89,374	-26,890	-23.13%
PROPERTY TAX	56,075	36,906	24,121	-12,785	-34.64%
REVENUE	6,161	4,062	2,412	-1,650	-40.62%
TOTAL AVAILABLE	190,739	157,232	115,907	-41,325	-26.28%
EXPENDITURES	74,475	67,858	96,146	28,288	41.69%
ENDING FUND BALANCE	116,264	89,374	19,761	-69,613	-77.89%
MILL LEVY	0.150	0.100	0.065	-0.035	-35.00%

LOGAN COUNTY

Sterling, Colorado

LOGAN COUNTY CONSOLIDATED FUND SUMMARY (38008)

	ACTUAL 2022 COL.1	PROJECTED 2023 COL.2	COMMISSIONER ADOPTED 2024 COL.4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
E911					
BEGINNING FUND BALANCE	660,899	819,083	1,092,524	273,441	33.38%
REVENUE	379,485	509,100	560,000	50,900	10.00%
TOTAL AVAILABLE	1,040,384	1,328,183	1,652,524	324,341	24.42%
EXPENDITURES	221,301	235,659	1,652,524	1,416,865	601.24%
**ENDING FUND BALANCE	819,083	1,092,524	0		
CAPITAL EXPENDITURES FUND					
BEGINNING FUND BALANCE	560,051	652,120	884,613	232,493	35.65%
PROPERTY TAX	373,835	553,592	742,175	188,583	34.07%
REVENUE	482,639	1,077,176	793,830	-283,346	-26.30%
TOTAL AVAILABLE	1,416,525	2,282,888	2,420,618	137,730	6.03%
EXPENDITURES	764,405	1,398,275	2,217,214	818,939	58.57%
**ENDING FUND BALANCE	652,120	884,613	203,404	-681,209	-77.01%
MILL LEVY	1.000	1.500	2.000	0.500	33.33%
SALES & USE TAX CAPITAL IMPROVEMENT FUND					
BEGINNING FUND BALANCE	5,243,656	5,589,436	2,244,653	-3,344,783	
REVENUE	2,686,129	2,298,000	2,298,000	0	100.00%
TOTAL AVAILABLE	7,929,785	7,887,436	4,542,653	-3,344,783	100.00%
EXPENDITURES	2,340,349	5,642,783	3,092,762	-2,550,021	100.00%
**ENDING FUND BALANCE	5,589,436	2,244,653	1,449,891	-794,762	100.00%
SOLID WASTE DISPOSAL FUND					
BEGINNING FUND BALANCE	2,802,625	2,654,889	4,184,635	1,529,746	57.62%
PROPERTY TAX	0	1,476,244	371,088	-1,105,156	-74.86%
REVENUE	688,493	801,500	798,500	-3,000	-0.37%
TOTAL AVAILABLE	3,491,118	4,932,633	5,354,223	421,590	8.55%
EXPENDITURES	836,229	747,998	3,406,909	2,658,911	355.47%
ENDING FUND BALANCE	2,654,889	4,184,635	1,947,314	-2,237,321	-53.47%
MILL LEVY	0.000	4.000	1.000	-3.000	>100%
CONSERVATION TRUST FUND					
BEGINNING FUND BALANCE	350,508	353,817	275,365	-78,452	-22.17%
REVENUE	83,344	97,800	91,000	-6,800	-6.95%
TOTAL AVAILABLE	433,852	451,617	366,365	-85,252	-18.88%
EXPENDITURES	80,035	176,252	259,600	83,348	47.29%
**ENDING FUND BALANCE	353,817	275,365	106,765	-168,600	-61.23%
AMBULANCE SERVICE					
BEGINNING FUND BALANCE	135,840	68,752	167,316	98,564	143.36%
REVENUE	780,251	1,003,500	1,103,500	100,000	9.97%
TOTAL AVAILABLE	916,091	1,072,252	1,270,816	198,564	18.52%
EXPENDITURES	847,339	904,936	960,890	55,954	6.18%
ENDING FUND BALANCE	68,752	167,316	309,926	142,610	85.23%
FAIR FUND					
BEGINNING FUND BALANCE	155,245	236,662	298,944	62,282	26.32%
PRIOR YEAR ADJUSTMENT/TRANSFER				0	
REVENUE	599,780	601,190	508,650	-92,540	-15.39%
TOTAL AVAILABLE	755,025	837,852	807,594	-30,258	-3.61%
EXPENDITURES	518,363	538,908	565,057	26,149	4.85%
**ENDING FUND BALANCE	236,662	298,944	242,537	-56,407	-18.87%
LOGAN COUNTY PEST CONTROL FUND					
NET ASSESSED VALUE	125,411,130	122,513,050	132,733,382	10,220,332	8.34%
BEGINNING FUND BALANCE	270,686	305,936	289,464	-16,472	-5.38%
PROPERTY TAX	146,029	141,771	67,030	-74,741	-52.72%
REVENUE	95,294	117,461	97,166	-20,295	-17.28%
TOTAL AVAILABLE	512,009	565,168	453,660	-111,508	-19.73%
EXPENDITURES	206,073	275,704	371,945	96,241	34.91%
ENDING FUND BALANCE	305,936	289,464	81,715	-207,749	-71.77%
RESTRICTED FUND BALANCE (TABOR)	7,000	7,000	7,000	0	0.00%
ENDING USABLE FUND BALANCE	298,936	282,464	74,715	-207,749	-73.55%
MILL LEVY	1.160	1.163	0.505	-0.658	-56.58%

LOGAN COUNTY

Sterling, Colorado

BUDGET SUMMARY FOR GENERAL FUND LOGAN COUNTY, COLORADO						
	SUMMARY	ACTL PRIOR YR 2022 COL.1	PROJECTED CURRNT YR 2023 COL.2	COMMISSIONER APPROVED 2024 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
	OPERATING FUND BALANCE, BEGINNING OF YEAR	11,866,078	11,283,630	12,354,640	1,071,010	9.49%
	<i>Tabor Reserve -reflected in Contingency Fund (GASB 54) section 5 page 1</i>	(702,000)				
	NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES	7,263,901	5,178,665	2,997,276	(2,181,389)	-42.12%
	INTERGOVERNMENTAL REVENUE	3,389,686	7,196,890	578,560	(6,618,330)	-91.96%
	OTHER REVENUE:	4,098,631	3,603,384	3,541,686	(61,698)	-1.71%
	TOTAL AVAILABLE REVENUES OTHER THAN PROPERTY TAXES	7,488,317	10,800,274	4,120,246	(6,680,028)	-61.85%
	TOTAL REVENUE	14,752,218	15,978,939	7,117,522	(8,861,417)	-55.46%
	TOTAL AVAILABLE RESOURCES	26,618,296	27,262,569	19,472,162	(7,790,407)	-28.58%
	EXPENDITURES					
	GENERAL GOVERNMENT	4,986,773	4,736,932	5,308,832	571,900	12.07%
	JUDICIAL-DISTRICT ATTORNEY	592,258	592,258	627,793	35,535	6.00%
	PUBLIC SAFETY	4,569,515	5,480,152	6,257,454	777,302	14.18%
	AUXILIARY SERVICES	540,713	565,828	630,609	64,781	11.45%
	HEALTH & WELFARE	389,518	310,529	311,529	1,000	0.32%
	MISCELLANEOUS	3,553,889	3,222,230	2,484,432	(737,798)	-22.90%
	TOTAL EXPENDITURES	14,632,666	14,907,929	15,620,649	712,720	4.78%
	TRANSFER TO CONTINGENCY/TABOR					
	GF OPERATING YR END FUND BAL	11,283,630	12,354,640	3,851,513	(8,503,127)	-68.83%
	RESTRICTED FUNDS:	702,000	702,000	702,000		
	FUND BALANCE INCLUDING TABOR RESERVE	11,985,630	13,056,640	4,553,513	(8,503,127)	-65.12%
	CALCULATION OF MILL LEVY					
	AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET	7,263,901	5,178,665	2,997,276	(2,181,389)	-42.12%
	ADD PROVISION FOR UNCOLLECT	(49,544)				
	TOTAL AMOUNT PROPERTY TAX NEEDED	7,214,357	5,178,665	2,997,276	(2,181,389)	-42.12%
	NET ASSESSED VALUATION	371,280,810	369,061,070	371,087,739	2,026,669	0.55%
	MILL LEVY			20.003		
	REFUND/ABATEMENT			0.066		
	TEMPORARY TAX CREDIT/LC WATER CONSERVANCY DISTRICT			(11.992)		
	MILL LEVY REQUIRED	19.431	14.032	8.077	(5.955)	-42.44%

LOGAN COUNTY

Sterling, Colorado

GENERAL FUND REVENUE						
ACCT NO GROUP		ACTL PRIOR YR 2022 COL.1	PROJECTED CURRNT YR 2023 COL.2	COMMISSIONER APPROVED 2024 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
330	INTERGOVERNMENTAL REVENUE (SPECIFY SOURCE)					
331	FEDERAL					
330 - INTERGOVERNMENTAL REVENUE						
33001	CIGARETTE TAXES	3,030	4,600	3,000	-1,600	-34.78%
33002	STATE VETERANS AFFAIRS	13,698	7,732	13,000	5,268	68.13%
33003	STATE ELECTRICAL BOARD FINES					
33005	COST ALLOCATION	114,502	118,812	112,192	-6,620	-5.57%
33007	MV PENALTY ASSESSMENT					
33011	US MINERAL LEASING & SEV TAX	158,961	104,240	103,000	-1,240	-1.19%
33012 **	NON COUNTY PRISONERS	187,902	270,000	75,000	-195,000	-72.22%
33017 *	EMERGENCY MEDICAL SERVICE					
33018 *	VA GRANT/VOCA (FED)					
33020 *	VA GRANT/VALE	30,000	31,825	30,000	-1,825	-5.73%
33021 *	VALE SCHOLARSHIP GRANT		1,111		-1,111	
33030 *	SEARCH & RESCUE GRANT	4,850	4,850	4,850		
33033 *	BULLETPROOF VESTS GRANT (FED)	5,949	4,875	4,000	-875	-17.95%
33034	POST GRANT (SHERIFF)	5,604	10,564	6,000	-4,564	-43.20%
33039 *	LO CO EMERGENCY MANAGEMENT (FED)	38,832	51,353	51,353		
33040	OEM GRANT (FED)		7,816	8,000	184	
33041 *	DUI ENFORCEMENT	19,925	22,000	15,000	-7,000	-31.82%
33042 *	US MARSHALL					
33043	STATE GRANT ELECTION SECURITY		24,500			
33044	GRANT/FRAUD GUARD NOTIFICATION		12,294			
33047 *	SEAT BELT/CLICK IT OR TICKET	1,651	2,500	2,000	-500	-20.00%
33048 *	STATE ARCHI SEARCH GRANT					
33049 *	STATE GRANT TYLER UPGRADE					
33050	ELECTRONIC RECORDING TECH STATE GRANT	32,003	5,155			#DIV/0!
33051	GIS FUNDING/E911	1,765	1,400	1,300	-100	-7.14%
33054	NJC CONTRACT/FRGRND FACILITIES	18,000	18,000	18,000		
33056	SHRF MISC REVENUE	10,000	589	600	11	
33057	BLUE SANTA REVENUE					
33070	REDI GRANT ANNEX RENOVATION	140,308	13,028			
33594	LOCAL FISCAL RECOVERY FUNDS	2,573,040	1,679,646	100,000		
33595	CLRK GRANT/ TYLER SOFTWARE MAINT/ENDS 20	19,785				
33598	CLRK GRANT/ARCA SEARCH	9,881				
33600	CDOS PRNTR GRANT PROGRAM			4,570		
33601	GRANT/TORRENS BOOK PROJECT			26,695		
33602	LCWCD CONTRIBUTION		4,800,000			
	TOTAL INTERGVMNTL REVENUE	3,389,686	7,196,890	578,560	-6,618,330	-91.96%
310 - TAXES						
31120	TAX ADVERTISING	8,424	7,500	7,000	-500	-6.67%
31130	TAX SALE	1,234	1,000		-1,000	-100.00%
31200	SPECIFIC OWNERSHIP TAXES	782,384	569,000	757,000	188,000	33.04%
313 - NON PROPERTY TAX						
31301	SALES TAX	1,249,104	1,135,000	1,135,000		
31302	USE TAX	44,850	24,000	24,000		
31910	DELINQUENT TAX-PENALTY-INT	15,665	2,623		-2,623	-100.00%
320 - LICENSES & PERMITS						
32110	LIQUOR LICENSES (15% ONLY)	2,005	1,688	1,500	-11.14%	-11.14%
32210	BUILDING PERMITS	77,116	10,000	15,000	5,000	50.00%
32220	ZONING FEES & PERMITS	7,144	3,500	2,400	-1,100	-31.43%
340 - CHARGES FOR SERVICES						
34001	SHERIFFS FEES	32,745	25,000	25,000		
34002	COUNTY CLERK FEE	271,339	275,000	275,000	250,000	
34003	COUNTY TREASURER'S COMM & FEES	470,657	470,000	450,000	175,000	-4.26%
34004	CLERKS REG FEES & SPECIAL PURPOSE	212,482	225,000	220,000	-5,000	-2.22%
34005	COUNTY COURT FEES	2,713	1,200	1,200		
34007	PUBLIC TRUSTEES FEES	44,879	25,000	20,000	-5,000	-20.00%

LOGAN COUNTY

Sterling, Colorado

ACCT NO GROUP		ACTL PRIOR YR 2022 COL.1	PROJECTED CURRNT YR 2023 COL.2	COMMISSIONER APPROVED 2024 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
34009	ASSESSORS FEES	700	1,000	1,000		
34010	SURVEYORS FEES					
34017	ELECTION FEES	36,548	25,000	44,000	19,000	76.00%
360 - MISCELLANEOUS RECEIPTS						
36120	INTEREST EARNINGS	48,545	45,000	45,000		
36416	REFUND/MV FUEL TAX	328	200	200		
36417	REFUND/SALARY & FRINGE	43,554	17,893	7,500	-10,393	-58.08%
36421	PROCEEDS FOR COUNTY ATTORNEY	198,820	156,300	156,300		
36423	PROCEEDS FOR LODGING TAX	33,000	33,000	33,000		
36424	SHERIFF OT REIMBURSEMENT	6,017	7,383	6,500	-883	-11.96%
36425	EXTENSION FAIR REVENUE	11,930	12,497	11,000	-1,497	-11.98%
370 - TRANSFERS FROM OTHER FUNDS						
39402	DEPARTMENT OF HUMAN SERVICES					
39404	LANDFILL FUND					
39405	TV TRANSLATOR					
390 - OTHER FINANCING SERVICES						
39110	SALE OF ASSETS	920	1,500		-1,500	
39111	SALE OF ASSETS-LAND		155,000		-155,000	
39120 *	CLERK E-RECORDING	915	9,658	9,792	134	1.39%
39121	INSURANCE CLAIMS	106,947	28,000		-28,000	-100.00%
39124	DIVIDENDS-CORA FORFEITURES	31,475	20,000	5,000	-15,000	-75.00%
39127	CLRK/UNINSURED MOTORIST FEES	1,297	1,874	9,681	7,807	416.60%
39128	OTHER	2,524	12,023	10,000	-2,023	-16.83%
39133	RENTS/MISC & SERVICE CENTER	124,246	113,000	100,000	-13,000	-11.50%
39140	EXHIBIT CENTER RENT	13,406	19,261	13,000	-6,261	-32.51%
39141	SHERIFF/REV RESTITUTION	24,162	15,000	15,000		
39142 *	SHERIFF'S OFFICE COMMISSARY	33,216	25,000	25,000		
39143 *	PROCEEDS FROM SEIZ/CHECKING & SAV					#DIV/0!
39144	INMATE PHONE REVENUE	20,393	17,688	17,000	-688	-3.89%
39146	SILVER SNEAKER REVENUE	5,373	6,143	5,000	-1,143	-18.61%
39148	CONCEALED WEAPONS PERMIT FEE	12,336	20,000	20,000		
39149	VIN INSPECTION FEES	6,250	3,000	3,000		
39153	REIMBURSEMENT OF EXPENDITURES	34,360	25,000	25,000		
39154	SHERIFF REIMB OF EXPENDITURES	1,825	3,200		-3,200	(1)
39155	INMATE FUNDS/INACTIVE ACCOUNTS					
39158	SHERIFF ADMIN REVENUE	2,214	1,500	1,500		
39159	GARY DESOTO FINANCIALS/REVENUE	4,375	2,500	2,500		
39161	CRT REVENUES	1,000	505		-505	-100.00%
39162	CLARENCE CORNER REVENUE	227	125	100	-25	-20.00%
39164	SHOOTING COMPLEX MEMBERSHIP	13,690	11,500	12,000	500	4.35%
39165	SSC TARGET AND MISC REV	5,111				#DIV/0!
39166	SSC DONATIONS	10,770	750	2,000	1,250	166.67%
39167	SSC LEASE/RENTS	6,793	6,842	6,800	-42	-0.61%
39168	TREE DONATIONS	775				#DIV/0!
39169	HERITAGE CENTER RENTAL	1,545	1,500	1,500		
39172	POSTAGE REIMBURSEMENT					
39173	SUNSET DONATIONS					#DIV/0!
39174	SSC DAILY USE FEES	22,531	23,318	20,000	-3,318	-14.23%
39176	VETERANS OFFICE DONATIONS	100	213	213		
39177	DONATIONS					
39178	FAIRGROUND MEMORIAL DONATIONS	4,900	5,000		-5,000	
39179	FAIRGROUNDS SECURITY DEPOSIT		500		-500	
39182	HERITAGE CENTER REVENUE	2,772				
	TOTAL OTHER REVENUE	4,098,631	3,603,384	3,541,686	-61,698	-1.71%
	AUDIT ADJUSTMENT					
	TOTAL INTERGOVERNMENTAL REVENUE AND OTHER REVENUE	7,488,317	10,800,274	4,120,246	-6,680,028	-61.85%
	* W/OUT GRANT & SET ASIDE MONIES	4,563,617	10,599,240	3,972,251	-6,626,989	-62.52%

LOGAN COUNTY

Sterling, Colorado

GENERAL FUND EXPENDITURE FUNCTIONS						
ACCT NO GROUP	EXPENDITURE FUNCTION	ACTL PRIOR YR 2022 COL.1	PROJECTED CURRNT YR 2023 COL.2	COMMISSIONER APPROVED 2024 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
400	GENERAL GOVERNMENT					
40110	COUNTY COMMISSIONERS	415,865	436,383	464,670	28,287	6.48%
40121	COUNTY ATTORNEY	431,091	316,035	337,046	21,011	6.65%
40122	COUNTY SURVEYOR			4,595	4,595	#DIV/0!
40124	PLANNING & ZONING	135,623	144,453	155,546	11,093	7.68%
40126	FINANCE	194,322	203,938	243,682	39,744	19.49%
40128	HUMAN RESOURCES	162,570	165,296	194,998	29,702	17.97%
40129	INFO TECHNOLOGY SERVICES	119,911	180,395	220,325	39,930	22.13%
40200	COUNTY CLERK & RECORDER	672,618	721,191	849,598	128,407	17.80%
40250	ELECTIONS	152,192	129,293	200,838	71,545	55.34%
40300	COUNTY TREASURER	549,813	410,617	431,965	21,348	5.20%
40123	PUBLIC TRUSTEE OFFICE	16,533	16,922	18,727	1,805	10.67%
40400	COUNTY ASSESSOR	901,090	785,078	800,671	15,593	1.99%
40600	MAINT OF BLDGS & GROUNDS	658,136	695,248	844,152	148,904	21.42%
40601	COURTHOUSE/ANNEX FACILITY	313,514	201,921	198,100	-3,821	-1.89%
40602	JUSTICE CENTER FACILITY	68,800	108,100	108,500	400	0.37%
40603	CENTRAL SERVICES FACILITY	62,147	73,650	73,650		
40604	HERITAGE CENTER FACILITY	39,393	37,000	42,500	5,500	14.86%
40605	EMERGENCY SERVICES BLDG		9,800	7,500	-2,300	-23.47%
46500	TOURIST INFO CENTER	93,155	101,612	111,769	10,157	10.00%
	TOTAL	4,986,773	4,736,932	5,308,832	571,900	12.07%
	JUDICIAL					
41510	DISTRICT ATTORNEY	592,258	592,258	627,793	35,535	6.00%
	TOTAL	592,258	592,258	627,793	35,535	6.00%
420	PUBLIC SAFETY					
42110	COUNTY SHERIFF	2,406,800	2,712,898	2,952,670	239,772	8.84%
42120	COUNTY JAIL	1,776,339	2,295,296	2,818,284	522,988	22.79%
42130	COUNTY CORONER	194,631	269,381	271,176	1,795	0.67%
42140	VICTIMS ASSISTANCE	70,964	82,266	86,967	4,701	5.71%
42410	EMERGENCY MANAGEMENT	120,781	120,311	128,357	8,046	6.69%
	TOTAL	4,569,515	5,480,152	6,257,454	777,302	14.18%
4600	AUXILIARY SERVICES					
46100	EXTENSION SERVICES	149,743	173,414	190,889	17,475	10.08%
46101	EXTENSION FAIR	37,250	36,890	39,567	2,677	7.26%
46300	FAIRGROUNDS	142,598	134,908	144,735	9,827	7.28%
46301	SUNSET GARDENS	17,305	15,464	23,790	8,326	53.84%
46600	SHOOTING SPORTS COMPLEX	34,824	37,284	38,020	736	1.97%
46700	VETERANS OFFICE	37,193	46,230	59,569	13,339	28.85%
46800	HERITAGE CENTER	95,744	101,038	109,439	8,401	8.31%
46910	DESOTO YOUTH CENTER	25,156	19,700	23,700	4,000	20.30%
49004	LIBRARY	900	900	900		
	TOTAL	540,713	565,828	630,609	64,781	11.45%
48000	HEALTH & WELFARE	389,518	310,529	311,529		0.32%
	SUBTOTAL	11,078,777	11,685,699	13,136,217	1,450,518	12.41%
	MISCELLANEOUS					
48000	INTERGOVERNMENTAL	63,148	71,063	73,898	2,835	3.99%
49000	MISCELLANEOUS	3,490,741	3,151,167	2,410,534	-740,633	-23.50%
49000	DEBT SERVICE PRINCIPAL					
	TOTAL MISCELLANEOUS	3,553,889	3,222,230	2,484,432	-737,798	-22.90%
	TOTAL EXPENDITURES	14,632,666	14,907,929	15,620,649	712,720	4.78%

LOGAN COUNTY
Sterling, Colorado

1/3/2024		COMMISSIONERS 01.40110	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
# OF EMPLOYEES							
11100	3 ELECTED OFFICIALS SALARIES		230,295	241,716	237,233	-4,483	-2%
11200	1 FULL TIME SALARIES		60,296	64,203	70,417	6,214	10%
11300	0.5 SHARED POSITION SALARY		16,214	3,625	19,110	15,485	427%
11400	TEMPORARY & OVERTIME			100			
	TOTAL SALARIES		306,805	309,644	326,760	17,116	6%
11610	SOCIAL SECURITY		18,585	18,269	20,259	1,990	11%
11611	MEDICARE TAX		4,346	4,304	4,738	434	10%
11620	WORKERS COMPENSATION		510	359	223	-136	-38%
11630	RETIREMENT		12,272	12,386	13,070	684	6%
11631	HEALTH INSURANCE		35,957	47,537	54,716	7,179	15%
11632	LIFE INSURANCE		287	233	301	68	29%
11633	ST/LT DISABILITY		392	335	474	139	41%
11634	UNEMPLOYMENT INSURANCE		153	136	179	43	32%
	TOTAL PERSONNEL EXPENSE		379,307	393,203	420,720	27,517	7%
12100	OFFICE SUPPLIES		4,045	2,500	3,500	1,000	40%
13100	PROFESSIONAL SERVICES		10,402	20,000	20,000		
13210	TELEPHONE/INTERNET		2,081	2,400	2,400		
13220	POSTAGE		434	450	500	50	11%
13400	ADVERTISING		7,268	5,500	5,500		
13820	REPAIR & MAINT/EQUIPMENT			250	500	250	100%
13830	MAINTENANCE CONTRACTS		648	700	850	150	21%
14100	MISCELLANEOUS		792	500	500		
14200	MEMBERSHIP & DUES		670	1,000	1,000		
14201	DUES & MEETINGS (DISTRICT #1)		3,677	3,000	3,000		
14202	DUES & MEETINGS (DISTRICT #2)		2,706	3,000	3,000		
14203	DUES & MEETINGS (DISTRICT #3)		686	3,000	3,000		
14204	MEETING EXPENSE			200	200		
14700	STAFF TRAINING						
20000	CAPITAL OUTLAY		3,149	680		-680	>100%
	AUDIT ADJUSTMENT						
	TOTAL OPERATING EXPENSE		36,558	43,180	43,950	770	2%
	COMMISSIONER EXPENDITURES		415,865	436,383	464,670	28,287	6%

	2024
	(APP)
CAPITAL EXPENDITURE REQUEST	
23.49800.93684 (4) PICNIC TABLES FOR CH	4,544
23.49800.93684 OFFICE FURNITURE/ DISTRICT 1	5,000
	9,544

LOGAN COUNTY
Sterling, Colorado

1/3/2024	ATTORNEY 01.40121	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
# OF EMPLOYEES						
11200	2 FULL TIME SALARY	297,375	232,000	244,098	12,098	5%
11300	1 PART TIME SALARIES	33,320	20,000	22,309	2,309	12%
11400	TEMPORARY & OVERTIME					
11500	SICK LEAVE RESERVE LIABILITY					>100%
	TOTAL SALARIES	330,695	252,000	266,407	14,407	6%
11610	SOCIAL SECURITY	20,027	14,792	16,517	1,725	12%
11611	MEDICARE TAX	4,684	3,452	3,863	411	12%
11620	WORKERS COMPENSATION	456	351	309	-42	-12%
11630	RETIREMENT	13,228	10,080	10,656	576	6%
11631	HEALTH INSURANCE	44,697	23,138	24,318	1,180	5%
11632	LIFE INSURANCE	240	124	134	10	8%
11633	ST/LT DISABILITY	1,564	1,218	1,409	191	16%
11634	UNEMPLOYMENT	661	504	533	29	6%
	TOTAL PERSONNEL EXPENSE	416,252	305,659	324,146	18,487	6%
12100	OFFICE SUPPLIES	1,108	1,400	1,400		
12115	LIBRARY	2,940	3,100	3,200	100	3%
13100	PROFESSIONAL SERVICES	2,240	500	1,000	500	100%
13210	TELEPHONE/INTERNET	1,688	1,400	1,800	400	29%
13220	POSTAGE	278	100	200	100	100%
13300	FUEL/MILEAGE		116	200	84	>100%
13400	ADVERTISING & LEGAL NOTICES		100	300	200	200%
13820	RPR & MAINTENANCE/EQUIPMENT	75	100	500	400	>100%
14200	MEMBERSHIP & DUES	1,861	1,560	2,000	440	28%
14204	MEETING EXPENSE	4,649	2,000	2,300	300	>100%
14700	STAFF TRAINING					
20000	CAPITAL OUTLAY					
	AUDIT ADJUSTMENT					
	TOTAL OPERATING EXPENSE	14,839	10,376	12,900	2,524	24%
	ATTORNEY EXPENDITURES	431,091	316,035	337,046	21,011	7%

**2024
(APP)**

CAPITAL EXPENDITURE REQUEST

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LOGAN COUNTY
Sterling, Colorado

1/3/2024	SURVEYOR 01.40122	ACTUAL 2022	APPROVED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
11100	ELECTED OFFICIAL - SURVEYOR SALARY		4,595	4,595	4,595	>100%
13100	SURVEYING & DRAFTING					
13201	ENGINEERING & LND ACQUISITION					
13301	SURVEYOR PLATS					
13302	SURVEY'S MONUMENTS (BOXES)					
13620	BONDS					
	AUDIT ADJUSTMENT					
	SURVEYOR EXPENDITURES		4,595	4,595	4,595	>100%

LOGAN COUNTY
Sterling, Colorado

1/3/2024		PLANNING & ZONING 01.40124	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
REVENUE							
		BUILDING & SPECIAL USE PERMITS	77,116	10,000	15,000	5,000	50%
		ZONING FEES & PERMITS	7,144	3,500	2,400	-1,100	-31%
		TOTAL	84,260	13,500	17,400	3,900	29%
EXPENDITURES							
# OF EMPLOYEES							
11200	2	FULL TIME SALARIES	89,657	94,684	101,982	7,298	8%
11400		TEMPORARY & OVERTIME					
		TOTAL SALARIES	89,657	94,684	101,982	7,298	8%
11610		SOCIAL SECURITY	5,355	5,716	6,374	658	12%
11611		MEDICARE TAX	1,252	1,335	1,479	144	11%
11620		WORKERS COMPENSATION	1,193	887	812	-75	-8%
11630		RETIREMENT	3,586	3,787	4,079	292	8%
11631		HEALTH INSURANCE	20,713	21,614	24,318	2,704	13%
11632		LIFE INSURANCE	115	115	134	19	17%
11633		ST/LT DISABILITY	438	501	539	38	8%
11634		UNEMPLOYMENT INSURANCE	179	189	204	15	8%
		TOTAL PERSONNEL EXPENSE	122,488	128,828	139,921	11,093	9%
12100		OFFICE SUPPLIES	1,489	1,800	1,800		
12310		COMPENSATION PC & BOA & RTZ	759	600	600		
13210		TELEPHONE/INTERNET	887	825	825		
13220		POSTAGE	170	400	400		
13300		FUEL/MILEAGE	3,973	2,000	2,000		
13400		ADVERTISING	109	500	500		
13800		VEHICLE MAINTENANCE	696	800	800		
13820		REPAIR & MAINT/EQUIPMENT		500	500		
13830		MAINTENANCE CONTRACTS	1,368	1,200	1,200		
13837		GIS MAPPING SYSTEM	2,694	3,000	3,000		
14100		MISCELLANEOUS				-2,000	-100%
14110		COMPUTER SOFTWARE SUPPORT	990	2,000	2,000	1,500	300%
14200		MEMBERSHIP & DUES		500	500		
14204		MEETING EXPENSE		500	500	-500	-50%
14700		STAFF TRAINING		1,000	1,000	#REF!	#REF!
20000		CAPITAL OUTLAY					
		TOTAL OPERATING EXPENSE	13,135	15,625	15,625		
		PLANNING & ZONING EXPENDITURES	135,623	144,453	155,546	11,093	8%
						2024 (APP)	
23.49800.93706 APITAL EXPENDITURE REQUEST							
1 (4) HD LCD 24" monitors						900	
2 (2) Dell standard desktop computers						1,970	
						2,870	

LOGAN COUNTY
Sterling, Colorado

1/3/2024		FINANCE	ACTUAL	PROJECTED	COMMISSIONER APPROVED	VARIANCE 2024 APP /	% OF CHANGE
		01.40126	2022	2023	2024	2023 PROJ	
# OF EMPLOYEES							
11200	2	FULL TIME SALARIES	116,593	123,067	85,205	-37,862	-31%
11300	1	PART TIME SALARIES	17,056	20,423	66,884	46,461	227%
11400		TEMPORARY & OVERTIME	18				
11500		SICK LEAVE RESERVE LIABILITY			250	250	>100%
		TOTAL SALARIES	133,667	143,490	152,339	8,849	6%
11610		SOCIAL SECURITY	8,063	8,724	9,445	721	8%
11611		MEDICARE TAX	1,886	2,038	2,209	171	8%
11620		WORKERS COMPENSATION	190	190	108	-82	-43%
11630		RETIREMENT	5,346	5,740	6,094	354	6%
11631		HEALTH INSURANCE	20,672	21,465	24,318	2,853	13%
11632		LIFE INSURANCE	121	113	134	21	19%
11633		ST/LT DISABILITY	571	663	452	-211	-32%
11634		UNEMPLOYMENT INSURANCE	267	287	305	18	6%
		TOTAL PERSONNEL EXPENSE	170,783	182,710	195,404	12,694	7%
12100		OFFICE SUPPLIES	4,964	4,500	4,500		
13100		PROFESSIONAL SERVICES	5,000	5,250	5,250		
13210		TELEPHONE/INTERNET	585	657	675	18	3%
13220		POSTAGE	72	90	90		
13400		ADVERTISING					
13820		REPAIR & MAINT/EQUIPMENT			250	250	#DIV/0!
13830		MAINTENANCE CONTRACTS	920	960	960		
13839		FINANCIAL SYSTEM	10,623	9,391	35,703	26,312	280%
14100		MISCELLANEOUS					
14200		MEMBERSHIP & DUES	350	350	350		
14204		MEETING EXPENSE		30	100	70	233%
14700		STAFF TRAINING			400	400	>100%
20000		CAPITAL OUTLAY	1,025				>100%
		AUDIT ADJUSTMENT					
		TOTAL OPERATING EXPENSE	23,539	21,228	48,278	27,050	127%
		FINANCE EXPENDITURES	194,322	203,938	243,682	39,744	19%
					2024 (APP)		
CAPITAL EXPENDITURE REQUEST							
23.49800.93685 TYLER DATA CONVERSION					249,755		
23.49800.93685 LAPTOP (ROLL OVER FROM 2023)					3,500		
					253,255		

LOGAN COUNTY
Sterling, Colorado

HUMAN RESOURCES				COMMISSIONER	VARIANCE	
01.40128		ACTUAL	PROJECTED	APPROVED	2024 APP	% OF
		2021	2022	2024	/	CHANGE
					2023 PROJ	
# OF EMPLOYEES						
11200	2 FULL TIME SALARIES	109,576	114,711	125,415	10,704	9%
11400	TEMPORARY & OVERTIME	1,386	2,100	1,000		
	TOTAL SALARIES	110,962	116,811	126,415	9,604	8%
11610	SOCIAL SECURITY	6,725	7,125	7,838	713	10%
11611	MEDICARE TAX	1,573	1,670	1,833	163	10%
11620	WORKERS COMPENSATION	150	114	90	-24	-21%
11630	RETIREMENT	4,383	4,672	5,057	385	8%
11631	HEALTH INSURANCE	20,712	21,614	24,318	2,704	13%
11632	LIFE INSURANCE	124	125	134	9	7%
11633	ST/LT DISABILITY	536	607	663	56	9%
11634	UNEMPLOYMENT INSURANCE	222	234	253	19	8%
	TOTAL PERSONNEL EXPENSE	145,387	152,972	166,601	13,629	9%
12100	OFFICE SUPPLIES	3,162	2,500	3,000	500	20%
13210	TELEPHONE/INTERNET	395	440	450	10	2%
13220	POSTAGE	244	285	300	15	5%
13400	ADVERTISING	5,078	1,335	4,000	2,665	200%
13820	REPAIR & MAINT/EQUIPMENT		250	250		>100%
13830	MAINTENANCE CONTRACTS	1,002	1,000	950	-50	-5%
13839	FINANCIAL SYSTEM	7,177	6,389	18,547	12,158	190%
14100	MISCELLANEOUS			100	100	>100%
14200	MEMBERSHIP & DUES	125	125	200	75	60%
14204	MEETING EXPENSE			300	300	#DIV/0!
14700	STAFF TRAINING			300	300	#DIV/0!
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	17,183	12,324	28,397	16,073	130%
	HR EXPENDITURES	162,570	165,296	194,998	29,702	18%

			2024
			(APP)
	CAPITAL EXPENDITURE REQUEST		
23.49800.93716	1		
	2		
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LOGAN COUNTY

Sterling, Colorado

**INFORMATION TECHNOLOGY
SERVICES**
01.40129

ACTUAL
2022

PROJECTED
2023

**COMMISSIONER
APPROVED
2024**

VARIANCE
2024 APP
/
2023 PROJ

% OF
CHANGE

13100	PROFESSIONAL SERVICES/CH NETWORK	68,253	80,000	80,000		
13230	SYSTEM SOFTWARE - NETWORK/CH	5,907	2,500	7,500	5,000	200%
13231	SYSTEM HARDWARE-NETWORK/CH	8,391	28,000	70,000	42,000	150%
13232	LARGE FORMAT PRINTER/MAINTENANCE		1,000	1,800	800	80%
13235	CAMERA SECURITY SYSTEM MAINTENANCE	193	1,000	2,500	1,500	>100%
13236	TELEPHONE SUPPORT	70	4,000	6,500	2,500	>100%
13831	FOLDER/INSERTER MAINT CONTRACT	1,500	1,500	1,500		
13835	COUNTY WEB SITE	20	100	800	700	700%
13842	MONTHLY MS OFFICE LICENSE	9,166	12,000	13,000	1,000	>100%
13844	CITY SERVER PLATFORM		47,495	33,925		
49530	POSTAGE MACHINE- MAINT & RENT	2,745	2,800	2,800		
20000	CAPITAL OUTLAY	23,666				
	AUDIT ADJUSTMENT					
	ITS OPERATING EXPENDITURES	119,911	180,395	220,325		
	TOTAL EXPENDITURES	119,911	180,395	220,325		

CAPITAL OUTLAY REQUEST

**2024
(APP)**

01.40129.20000
01.40129.20000

Total

LOGAN COUNTY
Sterling, Colorado

1/3/2024		CLERK & RECORDER 01.40200	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
REVENUE							
	COUNTY CLERK FEE		271,339	275,000	275,000		
	CLRKS REG FEES & SPEC PURP		212,482	225,000	220,000	-5,000	-2%
	CLRK STATE ERT GRANT			5,155			
	GRANT/TORRENS BOOK PROJECT				26,695		
	CLERK E-RECORDING (DEFERRED REV) (14107)		915	9,658	9,792	134	1%
	UNINSURED MOTORIST FEES (DEFERRED REV) (14109)		1,297	1,874	9,681	7,807	417%
	TOTAL		486,033	516,687	541,168	24,481	5%
EXPENDITURES							
# OF EMPLOYEES							
11100	1 ELECTED OFFICIALS SALARIES		74,527	81,772	81,465	-307	
11200	8 FULL TIME SALARIES		341,797	352,000	393,430	41,430	12%
11400	TEMPORARY & OVERTIME		6,388	12,000	12,000		
	TOTAL SALARIES		422,712	445,772	486,895	41,123	9%
11610	SOCIAL SECURITY		25,080	25,944	30,187	4,243	16%
11611	MEDICARE TAX		5,865	6,018	7,060	1,042	17%
11620	WORKERS COMPENSATION		606	440	335	-105	-24%
11630	RETIREMENT		16,653	17,351	18,996	1,645	9%
11631	HEALTH INSURANCE		96,982	100,282	109,431	9,149	9%
11632	LIFE INSURANCE		558	600	603	3	1%
11633	ST/LT DISABILITY		1,640	1,900	2,081	181	10%
11634	UNEMPLOYMENT INSURANCE		696	728	811	83	11%
	TOTAL PERSONNEL EXPENSE		570,792	599,035	656,399	57,364	9.58%
12100	OFFICE SUPPLIES		8,517	7,800	8,500	700	9%
12101	SUBSCRIPTIONS		285	600	600		
13100	PROFESSIONAL SERVICES			700	700		
13210	TELEPHONE/INTERNET		3,224	4,000	4,000		
13220	POSTAGE		17,557	18,700	18,700		
13300	FUEL/MILEAGE (OTHER THAN MTGS)		177	550	550		>100%
13400	ADVERTISING		445	516	550	34	7%
13820	REPAIR & MAINT/EQUIPMENT			500	500		
13830	MAINTENANCE CONTRACTS		4,616	7,000	7,000		
13921	KYOCERA PRINTER LEASE			4,554	4,788		
14100	MISCELLANEOUS		250	200	200		
14200	MEMBERSHIP & DUES		1,217	1,217	1,339	122	10%
14204	MEETING EXPENSE		1,656	1,998	2,000	2	
20000	CAPITAL OUTLAY						
	TOTAL OPERATING EXPENSE		37,944	48,335	49,427	1,092	2%
RESTRICTED FUNDS FOR CLERK & RECORDER							
14107	ERECORDING (RESTRICTED-DEFERRED)		915	9,658	9,792	134	>100%
14109	UNINSURED MOTOR (RESTRICTED-DEFERRED)		1,297	1,874	4,797	2,923	156%
14111	RECORDING STATE GRANT			6,155			
14112	ARCHI SEARCH STATE GRANT		2,300				#DIV/0!
14114	STATE TYLER UPGRADE GRANT		29,704				
14127	TYLER SFTWR MAINT GRANT ENDS 20		9,901	39,605	99,013	59,408	
14128	ARCA MAINT GRANT		9,884				
14130	GRANT/ARCA SEARCH		9,881	9,377			
14131	GRANT/FRAUD GUARD NOTIFCTN			7,152	2,475		
14132	GRANT/TORRENS BOOK PROJECT				27,695		
	TOTAL OTHER EXPENSES		63,882	73,821	143,772	69,951	95%
	CLERK & RECORDER EXPENDITURES		672,618	721,191	849,598	128,407	18%
2024 (APP)							
CAPITAL EXPENDITURE REQUEST -							
23.49800.93686							

LOGAN COUNTY
Sterling, Colorado

1/3/2024		TREASURER	ACTUAL	PROJECTED	COMMISSIONER	VARIANCE	
		01.40300	2022	2023	APPROVED	2024 APP	% OF
					2024	/	CHANGE
						2023 PROJ	
REVENUE							
	COUNTY TREAS COMM & FEES		470,657	470,000	450,000	-20,000	-4%
	TAX ADVERTISING		8,424	7,500	7,000	-500	-7%
	TAX SALE		1,234	1,000		-1,000	-100%
	TOTAL		480,315	478,500	457,000		
EXPENDITURES							
# OF EMPLOYEES							
11100	1 ELECTED OFFICIALS SALARIES		74,527	81,465	81,465		
11200	3 FULL TIME SALARIES		130,213	138,425	147,582	9,157	7%
11400	TEMPORARY & OVERTIME		424				
	TOTAL SALARIES		205,164	219,890	229,047	9,157	4%
11610	SOCIAL SECURITY		12,097	12,424	14,201	1,777	14%
11611	MEDICARE TAX		2,829	2,903	3,321	418	14%
11620	WORKERS COMPENSATION		296	228	179	-49	-21%
11630	RETIREMENT		8,190	8,796	9,162	366	4%
11631	HEALTH INSURANCE		43,663	50,675	48,636	-2,039	-4%
11632	LIFE INSURANCE		228	224	268	44	20%
11633	ST/LT DISABILITY		636	735	781	46	6.26%
11634	UNEMPLOYMENT INSURANCE		261	277	295	18	6%
	TOTAL PERSONNEL EXPENSE		273,364	296,152	305,890	9,738	3%
12100	OFFICE SUPPLIES		12,372	18,500	19,000	500	3%
13100	PROF SERV(SEVRD MNRL RESEAR		4,592	6,500	3,500	-3,000	-46%
13210	TELEPHONE/INTERNET		1,949	2,300	2,500	200	9%
13220	POSTAGE		17,630	1,500	18,000	16,500	1100%
13300	FUEL/MILEAGE		143	150	175	25	17%
13400	ADVERTISING		7,975	13,500	14,000	500	4%
13620	BONDS		10				#DIV/0!
13820	REPAIR & MAINT/EQUIPMENT			250	500	250	100%
13830	MAINTENANCE CONTRACTS		1,389	2,300	2,500	200	9%
13835	WEB PAGE		8,370	6,500	7,250	750	12%
13841	TREASURER SYST/CLT/INCODE		220,914	55,000	52,250	-2,750	-5%
14100	MISCELLANEOUS		182	750	1,000	250	33%
14200	MEMBERSHIP & DUES		55	575	400	-175	-30%
14204	MEETING EXPENSE		868	1,750	2,500	750	43%
14700	STAFF TRAINING			4,890	2,500	-2,390	>100%
20000	CAPITAL OUTLAY						>100%
	TOTAL OPERATING EXPENSE		276,449	114,465	126,075	11,610	10%
	TREASURER EXPENDITURES		549,813	410,617	431,965	21,348	5%
					2024		
					(APP)		
CAPITAL EXPENDITURE REQUEST							
23.49800.93688 COPY MACHINE					6,500		

LOGAN COUNTY
Sterling, Colorado

1/3/2024	PUBLIC TRUSTEE 01.40323	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
REVENUE						
	PUBLIC TRUSTEE FEES	44,879	25,000	20,000		
EXPENDITURES 01.403.40323						
11100	PUBLIC TRUSTEE SALARY	12,500	12,500	12,500		
	TOTAL SALARIES	12,500	12,500	12,500		
11610	SOCIAL SECURITY	768	775	775		
11611	MEDICARE TAX	180	181	181		
11620	WORKERS COMPENSATION	18	13	15	2	15%
11630	RETIREMENT	500	500	500		
11631	HEALTH INSURANCE	1,487	1,500	1,550	50	3%
11632	LIFE INSURANCE	6	6	6		
	TOTAL PERSONNEL EXPENSE	15,459	15,475	15,527	52	
12100	OFFICE SUPPLIES		300	600	300	100%
13100	PROFESSIONAL SERVICES					#DIV/0!
13220	POSTAGE					>100%
13300	FUEL/MILEAGE					>100%
13620	BONDS	119				
14100	MISCELLANEOUS	229	172	200	28	16%
14200	MEMBERSHIP & DUES	55	575	400	-175	-30%
14204	MEETING EXPENSE	671	400	2,000	1,600	>100%
14700	STAFF TRAINING					
20000	CAPITAL OUTLAY					#DIV/0!
	AUDIT ADJUSTMENT					
	TOTAL OPERATING EXPENSE	1,074	1,447	3,200	1,753	121%
	PUBLIC TRUSTEE EXPENDITURES	16,533	16,922	18,727	1,805	11%

2024
(APP)

CAPITAL EXPENDITURE REQUEST

23.49800.93688

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LOGAN COUNTY
Sterling, Colorado

1/3/2024	ASSESSOR 01.40400	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
REVENUE						
	ASSESSOR FEES	700	1,000	1,000		
	GIS FUNDING/E911	1,765	1,400	1,300		
EXPENDITURES						
# OF EMPLOYEES						
11100	1 ELECTED OFFICIALS SALARIES	74,527	81,772	81,465	-307	
11200	7 FULL TIME SALARIES	308,061	320,509	343,504	22,995	7%
11400	TEMPORARY & OVERTIME					
	TOTAL SALARIES	382,588	402,281	424,969	22,688	6%
11610	SOCIAL SECURITY	22,324	23,654	26,561	2,907	12%
11611	MEDICARE TAX	5,221	5,511	6,162	651	12%
11620	WORKERS COMPENSATION	7,287	5,367	4,018	-1,349	-25%
11630	RETIREMENT	15,304	16,091	16,999	908	6%
11631	HEALTH INSURANCE	86,801	96,059	97,272	1,213	1%
11632	LIFE INSURANCE	472	506	536	30	6%
11633	ST/LT DISABILITY	1,403	1,695	1,817	122	7%
11634	UNEMPLOYMENT INSURANCE	616	641	687	46	7%
	TOTAL PERSONNEL EXPENSE	522,016	551,805	579,021	27,216	4.93%
12100	OFFICE SUPPLIES	3,924	7,000	7,000		
12113	APPRAISAL SUBSCRIPTIONS	790	1,000	1,000		
12116	LICENSE RENEWALS	9,575	31,000	31,000		
13100	PROFESSIONAL SERVICES	55,774	70,000	60,000	-10,000	-14%
13210	TELEPHONE/INTERNET	2,952	3,350	3,350		
13220	POSTAGE	3,324	9,000	5,000	-4,000	-44%
13300	FUEL/MILEAGE	1,438	750	1,500	750	100%
13400	ADVERTISING	2,067	1,100	1,400	300	27%
13820	REPAIR & MAINT/EQUIPMENT		1,000	1,000		
13830	MAINTENANCE CONTRACTS	6,682	5,800	5,800		
13833	ASSMNT SOFTWR SUPP	256,119	40,000	40,000		
13836	SPATIALEST SYSTEM		4,000	4,000		>100%
13837	GIS MAPPING SYSTEM	27,952	37,673	40,000	2,327	6%
13838	SFTWR/HRDWARE SUPPORT	180	3,000	2,000	-1,000	-33%
14100	MISCELLANEOUS		100	100		
14200	MEMBERSHIP & DUES	1,663	3,000	3,000		
14204	MEETING EXPENSE	5,389	9,500	9,500		
14700	STAFF TRAINING	1,245	6,000	6,000		
20000	CAPITAL OUTLAY					#DIV/0!
	TOTAL OPERATING EXPENSE	379,074	233,273	221,650	-11,623	-5%
	ASSESSOR EXPENDITURES	901,090	785,078	800,671	15,593	2%

**2024
(APP)**

CAPITAL EXPENDITURE REQUEST
23.49800.93687

LOGAN COUNTY
Sterling, Colorado

1/3/2024	MAINTENANCE - BUILDINGS & GROUNDS 01.40600	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
# OF EMPLOYEES						
11200	12 FULL TIME SALARIES	428,154	450,000	536,334	86,334	19%
11202	ON CALL PAY		8,500	13,000		
11300	1 PART TIME SALARIES	10,956	17,000	15,695	-1,305	-8%
11400	TEMPORARY & OVERTIME	7,425	6,000	6,000		
11500	SICK LEAVE RESERVE LIABILITY					#DIV/0!
	TOTAL SALARIES	446,535	481,500	571,029	89,529	19%
11610	SOCIAL SECURITY	27,416	30,046	35,404	5,358	18%
11611	MEDICARE TAX	6,412	6,982	8,280	1,298	19%
11620	WORKERS COMPENSATION	16,078	12,010	10,376	-1,634	-14%
11630	RETIREMENT	17,143	18,000	21,453	3,453	19%
11631	HEALTH INSURANCE	101,968	101,831	145,908	44,077	43%
11632	LIFE INSURANCE	546	574	804	230	40%
11633	ST/LT DISABILITY	2,006	2,478	2,906	428	17%
13634	UNEMPLOYMENT INSURANCE	904	963	1,142	179	19%
	TOTAL PERSONNEL EXPENSE	619,008	654,384	797,302	142,918	22%
12100	OFFICE SUPPLIES		250	1,000		
12200	OPERATING SUPPLIES	6,875	6,000	7,000	1,000	17%
12280	GAS/OIL/ANTIFREEZE	6,581	6,000	6,000		
12300	REPAIR & MAINT SUPPLIES	2,817	2,000	2,500	500	25%
12310	REPAIR & MAINT - VEHICLES	7,532	9,000	9,000		
13100	PROFESSIONAL SERVICES		500	500		
13210	TELEPHONE/INTERNET	2,318	3,000	3,000		
13220	POSTAGE	178	150	150		
13400	ADVERTISING		200	200		
13700	UTILITIES	8,880	8,200	8,500	300	4%
13810	REPAIR & MAINT (BLDG & GRNDS)	8	1,000	1,000		
13820	REPAIR & MAINT/EQUIPMENT	3,789	4,000	4,000		
14100	MISCELLANEOUS	150	64		-64	-100%
14700	STAFF TRAINING		500	4,000	3,500	700%
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	39,128	40,864	46,850	5,986	15%
	MAINTENANCE EXPENDITURES	658,136	695,248	844,152	148,904	21%

(Maintenance shop at fairgrounds)
1 MISCELLANEOUS 1,000

CAPITAL EXPENDITURE REQUEST

23.49800.93711	TOOLCAT/UTILITY VEHICLE	77,000
23.49800.93711	TOOLCAT SNOW BLADE	3,500
23.49800.93711	10' SNOW PUSH FOR TRACTOR	5,000
23.49800.93711	WESTERN SNOW PLOW (FOR PU)	9,000
23.49800.93711	24' TILT DECK TRAILER	14,000
23.49800.93711	10' BOX SCRAPER	5,500
	TOTAL	114,000

LOGAN COUNTY
Sterling, Colorado

1/3/2024	MAINTENANCE - COURTHOUSE 01.40601	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
12200	OPERATING SUPPLIES	11,857	16,500	16,500		
12300	REPAIR & MAINT SUPPLIES		1,000	1,000		
13100	PROFESSIONAL SERVICES	12,124	7,000	9,000	2,000	29%
13210	TELEPHONE/INTERNET	601	650	650		
13700	UTILITIES	85,727	75,000	75,000		
13809	ANNEX EXPENSES	2,199	18,500	29,000	10,500	57%
13810	REPAIR & MAINT (BLDG & GRNDS	23,317	50,000	50,000		
13812	GAZEBO (INC RPRS & UTILITIES)	319	1,000	1,000		
13813	GRASS & TREE REPLACEMENT	1,501	2,000	2,000		
13818	DONATED TREE EXPENSE	834				#DIV/0!
13820	REPAIR & MAINT/EQUIPMENT	79	1,000	1,000		
13830	MAINTENANCE CONTRACT	6,965	6,500	6,700	200	3%
13843	ANNEX ELEV MAINT CONTRACT (7 YR)		4,675		-4,675	-100%
13920	EQUIP & FIXTURE RENTAL	286	200	500	300	150%
14100	MISCELLANEOUS			250	250	>100%
14312	CH EXTERIOR LIGHTING	5,065	2,500	5,500	3,000	120%
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	150,874	186,525	198,100	11,575	6%
13808	REDI GRANT ANNEX EXPENSE	162,640	15,396		-15,396	-100%
	MAINTENANCE EXPENDITURES	313,514	201,921	198,100	-3,821	-2%

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

**2024
(APP)**
50,000

FUNDED IN S&U CAPITAL IMPROVEMENT FUND

24.49805.13810	REPLACE CURB & GUTTER	17,000
24.49805.13810	REPAIR N,E & W SIDE STEPS	12,000
24.49805.13810	GAZEBO RPRS/REPLACE FLOOR & LIGHTS	7,000
		36,000

LOGAN COUNTY
Sterling, Colorado

1/3/2024	MAINTENANCE - JUSTICE CENTER 01.40602	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
12200	OPERATING SUPPLIES	19,626	30,000	30,000		
12300	REPAIR & MAINT SUPPLIES		800	1,000	200	25%
13100	PROFESSIONAL SERVICES	12,518	12,000	12,000		
13210	TELEPHONE/INTERNET	5,199	5,500	5,500		
13700	UTILITIES					
13810	REPAIR & MAINT (BLDG & GRNDS)	8,219	15,000	15,000		
13813	GRASS & TREE REPLACEMENT		800	1,000	200	>100%
13820	REPAIR & MAINT/EQUIPMENT	421	3,000	3,000		
13821	REPAIR & MAINT/JAIL RELATED	4,094	10,000	10,000		
13830	MAINTENANCE CONTRACT	18,723	30,000	30,000		
13920	EQUIP & FIXTURE RENTAL		500	500		
14100	MISCELLANEOUS		500	500		>100%
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	68,800	108,100	108,500	400	
	MAINTENANCE EXPENDITURES	68,800	108,100	108,500	400	

**DETAIL BUILDING REPAIRS -
FUNDED IN 13810**

1 MISC 15,000

FUNDED IN S&U TAX CAPITAL IMPROVEMENT FUND

24.49810.13700	UTILITIES	250,000
24.49810.13830	KUBL MAINTENANCE CONTRACT	10,650
24.49810.20020	KUBL SERVER UPGRADE	-0-
24.49810.13810	REPAIR CURB & GUTTER	37,500
24.49810.13810	SOUND PROOFING VARIOUS ROOMS	10,000
24.49810.13810	REPLACE FLOORING/BOOKING AREA & TR	6,000
24.49810.13810	REPAIR SEWER LINES/CLEANOUTS	-0-
		53,500
JC FUND BAL/EXP		
24.49810.20019	REMAINING BALANCE FOR REPAIRS	100,000

LOGAN COUNTY
Sterling, Colorado

1/3/2024	MAINTENANCE - CENTRAL SERV BLDG 01.40603	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
12200	OPERATING SUPPLIES	8,556	9,300	9,300		
12300	REPAIR & MAINT SUPPLIES		500	500		
13100	PROFESSIONAL SERVICES	3,794	3,500	3,500		
13700	UTILITIES	43,793	45,000	45,000		
13810	REPAIR & MAINT (BLDG & GRNDS	3,006	10,000	10,000		
13813	GRASS & TREE REPLACEMENT		1,000	1,000		
13820	REPAIR & MAINT/EQUIPMENT		500	500		
13830	MAINTENANCE CONTRACT	2,998	3,250	3,250		
13920	EQUIP & FIXTURE RENTAL		500	500		
14100	MISCELLANEOUS		100	100		
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	62,147	73,650	73,650		
	MAINTENANCE EXPENDITURES	62,147	73,650	73,650		

DETAIL BUILDING & GROUNDS REPAIRS -		2024
<i>FUNDED IN 13810</i>		(APP)
MISCEL		10,000
	TOTAL	10,000

<i>FUNDED IN S&U TAX CAPITAL IMPROVEMENT FUND</i>		2024
		(APP)
24.49815.13810	BULLET PROOF GLASS DHS	10,000
24.49815.13810	HALLWAY FLOORING	83,612
24.49815.13810	CHIP ROCK	6,500
24.49815.13810		
		100,112

LOGAN COUNTY
Sterling, Colorado

1/3/2024	MAINTENANCE - HERITAGE BLDG 01.40604	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
12200	OPERATING SUPPLIES	4,021	4,500	5,000	500	11%
12300	REPAIR & MAINT SUPPLIES					>100%
13100	PROFESSIONAL SERVICES	2,431	5,000	7,500	2,500	50%
13700	UTILITIES	26,203	20,000	22,000	2,000	10%
13810	REPAIR & MAINT (BLDG & GRNDS	6,591	5,000	5,000		
13820	REPAIR & MAINT/EQUIPMENT	147	1,000	1,000		
13830	MAINTENANCE CONTRACT		1,500	2,000	500	33%
13920	EQUIP & FIXTURE RENTAL					
14100	MISCELLANEOUS					
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	39,393	37,000	42,500		15%
	MAINTENANCE EXPENDITURES	39,393	37,000	42,500		15%

	DESCRIPTION OF BUILDING F	2024 (APP)
01.40604.13810	MISCELLANEOUS	5,000

	FUNDED IN S&U TAX CAPITAL IMPROVEMENT FUND	2024 (APP)
24.49830.13810	PARKING LOT COAT/STRIPED	12,000
24.49830.13810	SEWER DRAIN REPAIRS	25,000
24.49830.13810	REPLACE FLOORING	15,000
24.49830.13810	REPAIR KITCHEN WALL BEHIND SINKS	5,000
	TOTAL	57,000

LOGAN COUNTY
Sterling, Colorado

1/3/2024	MAINTENANCE - EMERGENCY SERVICES 01.40605	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
12200	OPERATING SUPPLIES		1,000	1,000		
12300	REPAIR & MAINT SUPPLIES					>100%
13100	PROFESSIONAL SERVICES					#DIV/0!
13700	UTILITIES		3,800	4,000	200	5%
13810	REPAIR & MAINT (BLDG & GRNDS)		5,000	2,500	-2,500	-50%
13820	REPAIR & MAINT/EQUIPMENT					#DIV/0!
13830	MAINTENANCE CONTRACT					#DIV/0!
14100	MISCELLANEOUS					
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE		9,800	7,500		-23%
	MAINTENANCE EXPENDITURES		9,800	7,500		-23%

	<i>DESCRIPTION OF BUILDING F</i>	2024 (APP)
01.40604.13810	MISCELLANEOUS	2,500

LOGAN COUNTY
Sterling, Colorado

1/3/2024	DISTRICT ATTORNEY 01.41510	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024	
					APP / 2023 PROJ	% OF CHANGE
13100	PROFESSIONAL SERVICES	592,258	592,258	627,793	35,535	6%
	DISTRICT ATTORNEY EXPENDITURES	592,258	592,258	627,793		

LOGAN COUNTY
Sterling, Colorado

SHERIFF 01.42110		ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
REVENUE						
33030	SEARCH & RESCUE GRANT	4,850	4,850	4,850		
33033	BULLETPROOF VESTS GRANT	5,949	4,875	4,000	-875	-18%
33034	POST GRANT	5,604	10,564	6,000	-4,564	-43%
33041	DUI ENFORCEMENT	19,925	22,000	15,000	-7,000	-32%
33042	US MARSHALL					
34001	SHERIFF FEES	32,745	25,000	25,000		
36424	CONTRACTED OT/OT REIMBURSEMENT	6,017	7,383	6,500	-883	-12%
39141	SHERIFF/REV & RESTITUTION	24,162	15,000	15,000		
39148	CONCEALED WEAPONS PERMIT FEES	12,336	20,000	20,000		
39149	VIN INSPECTION FEES	6,250	3,000	3,000		
39158	SHERIFF ADMIN REV - MATCHES EXP	2,214	1,500	1,500		
39161	CRT REVENUE	1,000	505		-505	
TOTAL		121,052	114,677	100,850	-13,827	-12%
EXPENDITURES						
# OF EMPLOYEES						
11100	1 ELECTED OFFICIALS SALARIES	96,821	106,233	105,834	-399	
11200	24 FULL TIME SALARIES	1,137,272	1,352,000	1,497,668	145,668	11%
11202	ON CALL PAY	10,586	10,000	10,000		
11206	SPECIALTY/INSTRUCTOR PAY			14,000		
11400	TEMPORARY & REG DUTY OT	82,611	66,000	65,000	-1,000	-2%
11401	CONTRACTED/DUI OT	21,335	30,000	20,000	-10,000	-33%
11500	SICK LEAVE RESERVE LIABILITY		237		-237	>100%
TOTAL SALARIES		1,348,625	1,564,470	1,712,502	148,032	9%
11610	SOCIAL SECURITY	81,065	93,399	106,175	12,776	14%
11611	MEDICARE TAX	18,959	21,903	24,831	2,928	13%
11620	WORKERS COMPENSATION	44,559	32,088	31,086	-1,002	-3%
11630	RETIREMENT	49,363	58,329	64,140	5,811	10%
11631	HEALTH INSURANCE	233,729	250,000	303,975	53,975	22%
11632	LIFE INSURANCE	1,355	1,400	1,674	274	20%
11633	ST/LT DISABILITY	5,481	6,200	7,922	1,722	28%
11634	UNEMPLOYMENT INSURANCE	2,504	2,916	3,213	297	10%
TOTAL PERSONNEL EXPENSES		1,785,640	2,030,705	2,255,518	224,813	11%
12100	OFFICE SUPPLIES	4,394	6,000	6,000		
12200	OPERATING SUPPLIES	9,759	10,000	10,000		
12219	K-9 SUPPLIES	1,884	8,141	5,000	-3,141	-39%
12220	FIREARMS & AMMUNITION	17,761	12,000	12,000		
13100	PROFESSIONAL SERVICES		1,000	1,000		
13102	E911 DISPATCHING SERVICES	322,128	329,144	344,202	15,058	5%
13103	CONCEALED WEAPONS PERMIT	484	1,000	1,000		
13109	SEXUAL ASSAULT KITS/EXAMS	600	2,500	2,500		
13117	LC BLUE SANTA		700	700		
13210	TELEPHONE/INTERNET	15,661	25,000	25,500	500	2%
13220	POSTAGE	1,543	5,000	5,000		
13300	FUEL	71,681	70,000	70,000		
13400	ADVERTISING	485	500	500		
13800	REPAIRS & MAINT CARS	51,682	55,000	65,000	10,000	18%
13820	REPAIR & MAINT/EQUIPMENT	1,859	5,000	5,000		
13830	MAINTENANCE CONTRACTS	31,288	59,413	65,000	5,587	9%
13920	EQUIP & FIXTURE RENTAL (TAZORS)		8,700	8,700		
13930	COMMUNITY RESOURCE TEAM (CRT)	4,739	6,000	6,000		
14100	MISCELLANEOUS	29,129	14,795	1,000	-13,795	-93%
14200	MEMBERSHIP & DUES	4,160	4,500	4,700	200	4%
14204	MEETING EXPENSE	3,250	3,500	4,000	500	14%
14610	UNIFORMS	6,934	7,000	7,000		
14611	SRT TEAM	2,873	4,000	4,000		
14612	VESTS	9,267	7,000	7,000		
14613	SEARCH & RESCUE	3,500	3,500	3,500		
14617	SEARCH & RESCUE GRANT	5,581	4,800	4,850	50	1%
14700	STAFF TRAINING	14,696	15,000	15,000		
14701	PSYCHOLOGICAL EVALUATIONS	2,800	3,000	3,000		
14710	INVESTIGATIVE WORK	1,419	7,500	7,500		
14721	SHRF ADMIN EXPENSES	1,603	1,500	1,500		
14722	INVESTIGATION CKG & SAVINGS		1,000	1,000		
20000	CAPITAL OUTLAY					
TOTAL OPERATING EXPENSES		621,160	682,193	697,152	14,959	2%
SHERIFF EXPENDITURES		2,406,800	2,712,898	2,952,670	239,772	9%
				2024 (APP)		
		CAPITAL EXPENDITURE REQUEST				
23.49800.93699		(2) 2024 CHEV 1500 PU/EQUIPPEDGRAP		125,594		
23.49800.93691		(26) AXON BODY CAM W/CLOUD		111,139		
		TOTAL		236,733		

LOGAN COUNTY
Sterling, Colorado

JAIL 01.42120		ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
REVENUE						
33012	NON COUNTY PRISONERS	187,902	270,000	75,000	-195,000	-72%
39142	COMMISSARY	33,216	25,000	25,000		
39144	INMATE PHONE REVENUE	5,373	17,688	17,000	-688	-4%
	TOTAL	226,491	312,688	117,000	-195,688	-63%
EXPENDITURES						
# OF EMPLOYEES						
11200	26 FULL TIME SALARIES	750,265	1,089,569	1,484,744	395,175	36%
11202	ON CALL PAY	8,468	10,000	10,000		
11206	SPECIALTY/INSTRUCTOR PAY			500		
11300	PART TIME SALARIES	20,656	12,233		-12,233	
11400	TEMPORARY & OVERTIME	157,458	125,000	60,000	-65,000	-52%
11401	CONTRACTED OT	1,200	216		-216	
	TOTAL SALARIES	938,047	1,237,018	1,555,244	318,226	26%
11610	SOCIAL SECURITY	57,884	75,334	96,425	21,091	28%
11611	MEDICARE TAX	13,537	17,689	22,551	4,862	27%
11620	WORKERS COMPENSATION	37,409	26,615	25,768	-847	-3%
11630	RETIREMENT	31,344	44,072	59,390	15,318	35%
11631	HEALTH INSURANCE	146,202	193,915	316,134	122,219	63%
11632	LIFE INSURANCE	861	1,145	1,741	596	52%
11633	ST/LT DISABILITY	3,182	5,500	7,853	2,353	43%
11634	UNEMPLOYMENT INSURANCE	1,876	2,474	3,110	636	26%
	TOTAL PERSONNEL EXPENSES	1,230,342	1,603,762	2,088,216	484,454	30%
12100	OFFICE SUPPLIES	2,999	4,500	4,500		
12200	OPERATING SUPPLIES	23,626	40,000	40,000		
12210	FOOD & MEALS	210,404	280,000	280,000		
13100	PROFESSIONAL SERVICES**		500	500		
13131	OTHER MEDICAL	5,237	25,000	25,000		
13208	MEDICAL SERVICE AGREEMENT	226,373	240,160	279,798	39,638	17%
13209	INMATE CATASTROPHIC INS	3,942	5,800	5,800		
13211	TELEVISION	3,032	3,100	3,400	300	10%
13300	FUEL	9,752	17,000	17,000		
13303	PRISON TRANSPORT SERVICES	26,879	30,000	30,000		
13820	REPAIR & MAINT/EQUIPMENT	50	3,000	3,000		
13830	MAINTENANCE CONTRACTS	9,368	15,520	15,520		
14100	MISCELLANEOUS		200	200		
14200	MEMBERSHIP & DUES		350	350		
14610	UNIFORMS		25		-25	-100%
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSES	521,662	665,155	705,068	39,913	6%
14711	COMMISSARY/INMATE SUPPLIES	24,335	26,379	25,000	-1,379	-5%
	TOTAL OTHER	24,335	26,379	25,000	-1,379	-5%
	JAIL EXPENDITURES	1,776,339	2,295,296	2,818,284	522,988	23%

CAPITAL EXPENDITURE REQUE

23.49800.93690 (1) 2024 PACIFICA TRANSPORT VAN/I
23.49800.93690 TEK84 FULL BODY SCANNER

2024
(APP)

41,604
-0-

LOGAN COUNTY
Sterling, Colorado

1/3/2024		CORONER	ACTUAL	PROJECTED	COMMISSIONER	VARIANCE	
		01.42130	2022	2023	APPROVED	2024 APP	% OF
					2024	2023 PROJ	CHANGE
<hr/>							
# OF EMPLOYEES							
11100	1	ELECTED OFFICIALS SALARIES	42,168	81,639	81,465	-174	
		TOTAL SALARY	42,168	81,639	81,465	-174	
11610		SOCIAL SECURITY	2,549	4,874	5,051	177	4%
11611		MEDICARE TAX	596	1,143	1,181	38	3%
11620		WORKERS COMPENSATION	462	320	294	-26	-8%
11630		RETIREMENT	1,687	3,266	3,259	-7	
11631		HEALTH INSURANCE	10,356	10,807	12,159	1,352	13%
11632		LIFE INSURANCE	38	32	67	35	109%
		TOTAL PERSONNEL EXPENSE	57,856	102,081	103,476	1,395	1%
12100		OFFICE SUPPLIES	44	300	300		
12200		OPERATING SUPPLIES	1,990	2,500	2,500		
12900		AUTOPSIES	38,050	45,000	45,000		
12910		SECRETARIAL	500	500	600	100	20%
13100		PROFESSIONAL SERVICES	67,078	79,500	79,500		
13113		TOXICOLOGY	8,894	10,000	10,000		
13115		TRANSPORT	13,500	19,500	19,500		
13210		TELEPHONE/INTERNET/PAGER	847	950	1,250	300	32%
13300		FUEL/MILEAGE	348	50	50		>100%
14100		MISCELLANEOUS					
14200		MEMBERSHIP & DUES	1,387	1,500	1,500		
14204		MEETING EXPENSE	2,007	4,000	4,000		
14700		STAFF TRAINING	2,130	3,500	3,500		
20000		CAPITAL OUTLAY					
		AUDIT ADJUSTMENT					
		TOTAL OPERATING EXPENSE	136,775	167,300	167,700	400	
		CORONER EXPENDITURES	194,631	269,381	271,176	1,795	1%
					2024		
					(APP)		
CAPITAL EXPENDITURE REQUEST					3,000		
23.49800.93713 Body Sealer							

LOGAN COUNTY
Sterling, Colorado

1/3/2024		ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
VICTIMS ASSISTANCE						
REVENUE						
VOCA GRANT						
VALE GRANT		30,000	31,825	30,000	-1,825	-6%
VALE SCHOLARSHIP GRANT			1,111			
TOTAL		30,000	32,936	30,000	-2,936	-9%
EXPENSES - 01.42140						
# OF EMPLOYEES						
11200	1 COUNTY FUNDED SALARY	29,467	27,706	27,803	97	
11203	VIC ADV OT					
11300	PT/VA BACK UP	39				
11400	2 OT/BACKUP ASSISTANT					
11409	ARPA PREMIUM PAY					
TOTAL SALARY		29,506	27,706	27,803	97	
11610	SOCIAL SECURITY	3,280	1,718	3,350	1,632	95%
11611	MEDICARE TAX	767	402	783	381	95%
11620	WORKERS COMPENSATION	141	101	127	26	26%
11630	RETIREMENT	2,125	2,053	2,161	108	5%
11631	HEALTH INSURANCE	8,637	10,807	12,159	1,352	13%
11632	LIFE INSURANCE	49	67	67		
11633	ST/LT DISABILITY	205	273	286	13	5%
11634	UNEMPLOYMENT	106	103	108	5	5%
TOTAL PERSONNEL EXPENSE		44,816	43,230	46,844	3,614	8%
12100	OFFICE SUPPLIES					
13100	PROFESSIONAL SERVICES		4,000	4,000		
13210	TELEPHONE/INTERNET/PAGER	450	600	600		
13300	FUEL/MILEAGE	384	900	900		
14204	MEETING EXPENSE		600	600		
TOTAL OPERATING EXPENSE		834	6,100	6,100		
COUNTY FUNDED EXPENDITURES		45,650	49,330	52,944	3,614	7%
EXPENSES - 01.42142						
11200	VALE GRANT SALARY	23,625	23,625	26,223	2,598	11%
11300	PART TIME SALARIES					
11400	TEMPORARY & OVERTIME					
TOTAL SALARY		23,625	23,625	26,223	2,598	
TOTAL PERSONNEL EXPENSE		23,625	23,625	26,223	2,598	
12200	SUPPLIES/OPERATING/TRAINING		5,700	5,300	-400	
14204	MEETING EXPENSE	1,689	3,611	2,500	-1,111	
TOTAL OPERATING EXPENSE		1,689	9,311	7,800	-1,511	
VALE EXPENDITURES		25,314	32,936	34,023	1,087	
TOTAL PERSONNEL EXP		68,441	66,855	73,067	6,212	9%
TOTAL OPERATING EXP		2,523	15,411	13,900	-1,511	-10%
TOTAL VICTIMS ASSISTANCE EXPENDITURES		70,964	82,266	86,967	4,701	6%

LOGAN COUNTY
Sterling, Colorado

1/3/2024	EMERGENCY MANAGEMENT 01.42410	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
REVENUE						
	EMERGENCY MGR GRANT	38,832	51,353	51,353		
	OEM GRANT		7,816	8,000		
	TOTAL	38,832	59,169	59,353	184	
# OF EMPLOYEES						
11200	1 FULL TIME SALARIES	54,388	60,677	65,833	5,156	8%
11400	TEMPORARY & OVERTIME	16,364	2,500	3,000	500	20%
11409	ARPA PREMIIUM PAY					
	TOTAL SALARIES	70,752	63,177	68,833	5,656	9%
11610	SOCIAL SECURITY	4,403	3,917	4,268	351	9%
11611	MEDICARE TAX	1,030	916	998	82	9%
11620	WORKERS COMPENSATION	156	106	113	7	7%
11630	RETIREMENT	2,175	2,427	2,633	206	8%
11631	HEALTH INSURANCE	10,356	10,807	12,159	1,352	13%
11632	LIFE INSURANCE	58	58	67	9	16%
11633	ST/LT DISABILITY	269	325	348	23	7%
11634	UNEMPLOYMENT INSURANCE	141	126	138	12	10%
	TOTAL PERSONNEL EXPENSE	89,340	81,859	89,557	7,698	9%
12100	OFFICE SUPPLIES	1,100	1,200	1,500	300	25%
12104	EMERGENCY OP CNTR SUPPLIES	1,360	1,500	1,700	200	13%
13100	PROFESSIONAL SERVICES	2,900	4,400	4,900	500	11%
13210	TELEPHONE/INTERNET	1,945	2,000	2,200	200	10%
13220	POSTAGE	76	50	100	50	100%
13300	FUEL/MILEAGE	2,968	2,100	2,500	400	19%
13400	ADVERTISING	950	300	500	200	67%
13800	REPAIRS & MAINT/VEHICLES	298	2,000	2,500	500	25%
13820	REPAIR & MAINT/EQUIPMENT	1,953	500	1,300	800	160%
13830	MAINTENANCE CONTRACTS	517	1,500	2,000	500	33%
13910	RENTAL - OFFICE SPACE	1,500	1,500	4,800	3,300	220%
13920	EQUIP & FIXTURE RENTAL					
14100	MISCELLANEOUS	3,880	350	500	150	43%
14200	MEMBERSHIP & DUES	1,205	1,270	1,400	130	10%
14204	MEETING EXPENSE	1,923	2,300	2,500	200	9%
14610	UNIFORMS	337	300	350	50	17%
14700	STAFF TRAINING	649	1,150	1,500	350	30%
14702	CPR TRAINING/EXPENSES		400	550	150	>100%
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	23,561	22,820	30,800	7,980	35%
20002	EQ RESERVE 50/50 GRANT	7,880	15,632	8,000	-7,632	>100%
	EMERGENCY MGMNT EXPENDITURES	120,781	120,311	128,357	8,046	7%
	CAPITAL EXPENDITURE REQUEST			2024 (APP)		
	23.49800.93720 Laptop			2,500		

LOGAN COUNTY
Sterling, Colorado

1/3/2024		EXTENSION 01.46100	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
EXPENDITURES							
# OF EMPLOYEES							
11100	AGENTS		90,303	95,265	102,942	7,677	8%
11200	1 FULL TIME SALARIES		29,478	36,964	38,990	2,026	5%
11400	TEMPORARY & OVERTIME		4,758	7,761	10,000	2,239	29%
	TOTAL SALARIES		124,539	139,990	151,932	11,942	9%
11610	SOCIAL SECURITY		2,009	2,782	3,037	255	9%
11611	MEDICARE TAX		470	649	710	61	9%
11620	WORKERS COMPENSATION		71	45	70	25	56%
11630	RETIREMENT		1,179	1,479	1,560	81	5%
11631	HEALTH INSURANCE		7,325	10,807	12,159	1,352	13%
11632	LIFE INSURANCE		45	58	67	9	16%
11633	ST/LT DISABILITY		120	195	206	11	6%
11634	UNEMPLOYMENT INSURANCE		69	89	98	9	10%
	TOTAL PERSONNEL EXPENSE		135,827	156,094	169,839	13,745	9%
12100	OFFICE SUPPLIES		1,115	2,000	2,200	200	10%
12110	LSP AGRONOMY AGENT EXP			100	300	200	200%
13210	TELEPHONE/INTERNET		715	900	900		
13220	POSTAGE		626	600	900	300	50%
13300	FUEL/MILEAGE		2,227	1,785	2,000	215	12%
13400	ADVERTISING		100	200	250	50	25%
13800	VEHICLE REPAIR/MAINTENANCE		364	1,800	1,700	-100	-6%
13820	REPAIR & MAINT/EQUIPMENT		388	800	1,200	400	50%
13830	MAINTENANCE CONTRACTS		3,256	3,500	4,000	500	14%
14100	MISCELLANEOUS						
14200	MEMBERSHIP & DUES		534	785	800	15	2%
14204	MEETING EXPENSE		2,828	3,750	5,000	1,250	33%
14700	STAFF TRAINING		110	1,100	1,800	700	64%
20000	CAPITAL OUTLAY		1,653				
	TOTAL OPERATING EXPENSE		13,916	17,320	21,050	3,730	22%
14325	EQUIPMENT RESERVE						
	CONTINGENCY						
	EXTENSION EXPENDITURES		149,743	173,414	190,889	17,475	10%

CAPITAL EXPENDITURE REQUEST
23.49800.93683

2024
(APP)

LOGAN COUNTY
Sterling, Colorado

1/3/2024	EXTENSION FAIR 01.46101	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
REVENUE						
ENTRY FEES:						
36425	FAIR BOOKLET					
	DONATIONS-TROPHIES-AWARDS	11,930	12,497	11,000	-1,497	-12%
	OTHER					
	TOTAL REVENUES	11,930	12,497	11,000	-1,497	-12%
EXPENDITURES						
12100	SUPPLIES	2,841	1,300	1,500	200	15%
12210	FOOD & MEALS/JUDGES MEALS	1,301	1,200	1,500	300	25%
12211	RIBBONS,PRIZES & AWARDS	15,885	14,500	15,000	500	3%
12212	PREMIUM PAYOUT	8,221	8,500	8,950	450	5%
12215	SPECIAL EVENTS	480	500	867	367	>100%
13100	PROF SERV/JUDGING & LABOR	6,806	8,300	8,700	400	5%
13220	POSTAGE		142	150	8	6%
13500	PROGRAMS & PRINTING	1,342	1,598	1,700	102	6%
13820	EQUIPMENT & FIXTURE REPAIR	374	650	700	50	8%
13830	SCALE MAINTENANCE		200	250	50	25%
13920	EQUIPMENT RENTAL			250	250	#DIV/0!
14100	MISCELLANEOUS					
14220	RETINAL SCANNING					#DIV/0!
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	37,250	36,890	39,567	2,677	7%
14325	EQUIPMENT RESERVE					>100%
	EXTENSION FAIR EXPENDITURES	37,250	36,890	39,567	2,677	7%

CAPITAL EXPENDITURE REQUE
23.49800.93683

**2024
(APP)**

LOGAN COUNTY
Sterling, Colorado

1/3/2024	FAIRGROUNDS 01.46300	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
11400	TEMPORARY & OVERTIME	5,909	10,000	10,000		
	TOTAL SALARIES	5,909	10,000	10,000		
11610	SOCIAL SECURITY	27	620	620		
11611	MEDICARE TAX	6	145	145		
11620	WORKERS COMPENSATION		173	200	27	>100%
11630	RETIREMENT					
11631	HEALTH INSURANCE					
11632	LIFE INSURANCE					
11633	ST/LT DISABILITY					
11634	UNEMPLOYMENT INSURANCE	1	20	20		
	TOTAL PERSONNEL EXPENSE	5,943	10,958	10,985	27	
12200	OPERATING SUPPLIES	9,249	12,000	12,000		
12280	GAS/OIL/ANTIFREEZE	10,274	12,000	12,000		
12300	REPAIR & MAINT SUPPLIES	2,301	6,000	6,000		
13100	CONTRACT/PROF SERVICES	3,649	4,000	4,000		
13210	TELEPHONE/INTERNET	3,148	4,000	4,000		
13220	POSTAGE	66	50	50		
13400	ADVERTISING		200	200		
13700	UTILITIES	73,911	51,200	56,000	4,800	9%
13710	LOGAN WELL USERS	473	1,000	1,000		
13810	* RPR & MAINT/BLDNES & GROUNDS	17,916	20,000	20,000		
13820	REPAIR & MAINT/EQUIPMENT	14,003	10,000	15,000	5,000	50%
13920	EQUIP & FIXTURE RENTAL		500	500		
14100	MISCELLANEOUS					
14105	DEPOSIT REFUND	1,000				
14406	MEMORIAL FENCE DONATIONS	665	3,000	3,000		
20000	CAPITAL OUTLAY					#DIV/0!
	TOTAL OPERATING EXPENSE	136,655	123,950	133,750	9,800	8%
	FAIRGROUNDS EXPENDITURES	142,598	134,908	144,735	9,827	7%
2024						
	DESCRIPTION OF BUILDING REF	(APP)				
01.46300.13810	MISCELLANEOUS	20,000				
	FUNDED IN S&U TAX CAPITAL IMPROVEMENT FUND					
24.49820.13810	PATCH ASPHALT	8,000				
24.49820.13810	PAINT I-BEAMS MAIN PARKING	5,000				
24.49820.13810	REPAIR ADA AREA CONCRETE (GRAN	10,000				
24.49820.13810	RESEAL CRACKS AND GAPS IN GRAN	50,000				
24.49820.13810	EXHIBIT CNTR FLOORING	26,500				
	Total line 13810	99,500				
24.49820.20020	COMMUNITY CENTER BLDG	1,325,000				
24.49820.20020	COMMERCIAL REFRIGERATORS (2)	9,000				
24.49820.20020	WROUGHT IRON FENCING	6,000				
	Total line 20020	1,340,000				
	Total Sales & Use Tax Capital Improvement Fund	1,439,500				
	CONSERVATION TRUST FUND					
27.45211.93610	PICNIC TABLES (8)	9,600				

LOGAN COUNTY
Sterling, Colorado

1/3/2024		SUNSET GARDENS 01.46350		ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
11200	FULL TIME SALARIES							
11300	PART TIME SALARIES							
11350	SHARED SALARY			3,440	4,000	4,000		
11400	TEMPORARY & OVERTIME			750	500	750	250	50%
	TOTAL SALARIES			4,190	4,500	4,750	250	6%
11610	SOCIAL SECURITY			260	279	295	16	6%
11611	MEDICARE TAX			61	65	69	4	6%
11620	WORKERS COMPENSATION			195	53	60	7	13%
11630	RETIREMENT			138	160	160		
11631	HEALTH INSURANCE			509	552	600	48	9%
11632	LIFE INSURANCE			3	3	3		
11633	ST/LT DISABILITY			15	18	18		
11634	UNEMPLOYMENT INSURANCE			10	9	10	1	11%
	TOTAL PERSONNEL EXPENSE			5,381	5,639	5,965	326	6%
12200	OPERATING SUPPLIES				200	200		>100%
12280	GAS/OIL/ANTIFREEZE				125	125		
12300	REPAIR & MAINT SUPPLIES			84	2,000	2,000		
13100	CONTRACT/PROF SERVICES			4,000	2,000	2,000		
13210	TELEPHONE/INTERNET							
13220	POSTAGE							
13400	ADVERTISING							
13700	UTILITIES			328	1,000	1,000		
13701	PORT A POTS RENTAL & CLEANING			1,632	1,500	1,500		
13710	LOGAN WELL USERS			279	200	200		
13810	* RPR & MAINT/BLDNGS & GROUNDS			5,601	2,500	5,000	2,500	100%
13813	GRASS & TREE REPLACEMENT					3,500		
13820	REPAIR & MAINT/EQUIPMENT					2,000	2,000	
13920	EQUIP & FIXTURE RENTAL							
14100	MISCELLANEOUS				300	300		
20000	CAPITAL OUTLAY							#DIV/0!
20001	DONATED FUNDS PROJECTS							
	TOTAL OPERATING EXPENSE			11,924	9,825	17,825	8,000	81%
	SUNSET GARDENS EXPENDITURES			17,305	15,464	23,790	8,326	54%

2024

(APP)

DESCRIPTION OF BUILDING REPAIRS - FUNDED IN 13810

01.46350.13810 MISC REPAIRS 5,000

2024

(APP)

CAPITAL EXPENDITURE REQUEST

23.49800.93719

LOGAN COUNTY
Sterling, Colorado

TOURIST INFORMATION CENTER 01.46500		ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
1/3/2024						
REVENUE						
	LODGING TAX PLEDGE	33,000	33,000	33,000		
# OF EMPLOYEES						
11200	1 FULL TIME SALARIES	47,152	49,678	53,898	4,220	8%
11300	PART TIME SALARIES	24,911	29,000	31,185	2,185	8%
11400	TEMPORARY & OVERTIME	114	270		-270	-100%
	TOTAL SALARIES	72,177	78,948	85,083	6,135	8%
11610	SOCIAL SECURITY	4,405	4,800	5,275	475	10%
11611	MEDICARE TAX	1,030	1,121	1,234	113	10%
11620	WORKERS COMPENSATION	97	76	65	-11	-14%
11630	RETIREMENT	1,886	1,987	2,156	169	9%
11631	HEALTH INSURANCE	10,356	10,807	12,159	1,352	13%
11632	LIFE INSURANCE	58	58	67	9	16%
11633	ST/LT DISABILITY	230	263	285	22	8%
11634	UNEMPLOYMENT INSURANCE	145	158	170	12	8%
	TOTAL PERSONNEL EXPENSE	90,384	98,218	106,494	8,276	8%
12100	OFFICE SUPPLIES	414	500	400	-100	-20%
12200	OPERATING SUPPLIES	290	349	300	-49	-14%
13100	PROFESSIONAL SERVICES					
13210	TELEPHONE/INTERNET	340	475	475		
13220	POSTAGE			50	50	#DIV/0!
13400	ADVERTISING & LEGAL NOTICES	1,076	1,500	2,000	500	33%
13820	RPR & MAINT/EQUIPMENT			50	50	>100%
13830	MAINTENANCE CONTRACT	609	570	1,000	430	75%
14100	MISCELLANEOUS					
14204	MEETING EXPENSE	42		500	500	#DIV/0!
14700	STAFF TRAINING			500	500	>100%
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	2,771	3,394	5,275	1,881	55%
TOURIST INFORMATION CENTER EXPENDITURES		93,155	101,612	111,769	10,157	10%

(APP)

23.49800.93722

LOGAN COUNTY
Sterling, Colorado

SHOOTING SPORTS COMPLEX 01.46600		ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
1/3/2024						
REVENUE						
	TARGET REVENUE	5,111				
	RANGE MEMBERSHIP	13,690	11,500	12,000		
	DAILY USE	22,531	23,318	20,000	-3,318	-14%
	BILLBOARD LEASE	6,793	6,842	6,800	-42	-1%
	SSC DONATIONS		750	2,000	1,250	167%
	TOTAL REVENUE	48,125	42,410	40,800	-1,610	-4%
EXPENDITURES						
11200	FULL TIME SALARIES					
11300	PART TIME SALARIES					
11350	SHARED SALARY	6,417	7,500	6,500		
11400	TEMPORARY & OVERTIME	964	188	500	312	166%
	TOTAL SALARIES	7,381	7,688	7,000	-688	-9%
11610	SOCIAL SECURITY	436	477	434	-43	-9%
11611	MEDICARE TAX	101	111	102	-9	-8%
11620	WORKERS COMPENSATION	343	179	250		
11630	RETIREMENT	271	300	260		
11631	HEALTH INSURANCE	1,002	1,000	1,000		
11632	LIFE INSURANCE	6	6	6		
11633	ST/LT DISABILITY	30	33	29	-4	-12%
11634	UNEMPLOYMENT INSURANCE	15	15	14	-1	-7%
	TOTAL PERSONNEL EXPENSE	9,585	9,809	9,095	-714	-7%
12200	OPERATING SUPPLIES	2,247	2,500	2,500		
12201	RANGE MEMBERSHIP EXP -	2,245	1,500	1,500		
12207	TARGET EXPENSE	3,165	8,500	8,500		
12280	GAS OIL ANITIFREEZE		100	100		
12300	REPAIR & MAINT SUPPLIES	697	750	750		
13100	PROFESSIONAL SERVICES		150	150		
13220	POSTAGE	126	150	150		
13300	FUEL/MLG (NON MTG EXP)		125	125		
13400	ADVERTISING			200		
13700	UTILITIES	2,961	3,000	3,500	500	17%
13701	PORT A POTS RENTAL & CLEANING	2,720	1,500	2,000	500	33%
13810	REPAIR & MAINT (BLDG & GRNDS)	1,720	2,200	2,200		
13820	EQUIPMENT REPAIR	615	2,000	2,000		
14200	MEMBERSHIP & DUES					
14204	MEETING EXPENSE (INC MILEAGE)			100		
14700	TRAINING/NRA			150		
20000	CAPITAL OUTLAY	3,982				
20001	DONATED FUNDS PROJECTS	4,761	5,000	5,000		
	TOTAL OPERATING EXPENSE	25,239	27,475	28,925	1,450	5%
	SHOOTING SPORTS COMPLEX EXPENDITURES	34,824	37,284	38,020	736	2%

CAPITAL EXPENDITURE REQUEST
2024 (APP)

23.49800.93714

LOGAN COUNTY
Sterling, Colorado

1/3/2024	VETERANS OFFICE 01.46700	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
REVENUES						
33002	STATE VETERANS AFFAIRS	14,251	7,732	13,000	5,268	68%
EXPENDITURES						
11300	VETERANS OFFICER SALARY	28,281	32,000	34,320	2,320	7%
11400	ADDTL STRAIGHT HRS					#DIV/0!
	TOTAL SALARIES	28,281	32,000	34,320	2,320	7%
11610	SOCIAL SECURITY	1,903	1,984	2,128	144	7%
11611	MEDICARE TAX	445	464	498	34	7%
11620	WORKERS COMPENSATION	83	61	54	-7	-11%
11630	RETIREMENT	1,131	1,280	1,373	93	7%
11631	HEALTH INSURANCE	2,644	5,018	12,159	7,141	142%
11632	LIFE INSURANCE	26	28	67	39	139%
11633	ST/LT DISABILITY	136	141	151	10	7%
11634	UNEMPLOYMENT INSURANCE	57	64	69	5	8%
	TOTAL PERSONNEL EXPENSE	34,706	41,040	50,819	9,779	24%
12100	OFFICE SUPPLIES	646	900	800	-100	-11%
13210	TELEPHONE/INTERNET	1,037	1,600	1,500	-100	-6%
13220	POSTAGE	45	120	100	-20	-17%
13300	FUEL/MILEAGE	122	200	350	150	75%
13830	MAINTENANCE CONTRACT	424	520	500	-20	-4%
14100	MISCELLANEOUS		250	250		
14200	MEMBERSHIP & DUES			50	50	>100%
14204	MEETING EXPENSE	213	1,500	5,000	3,500	233%
14206	VETERAN DONATION		100	200	100	100%
20000	CAPITAL OUTLAY					>100%
	TOTAL OPERATING EXPENSE	2,487	5,190	8,750	3,560	69%
	VETERANS OFFICE EXPENDITURES	37,193	46,230	59,569	13,339	29%

2024
(APP)
CAPITAL EXPENDITURE REQUEST
23.49800.93717

LOGAN COUNTY
Sterling, Colorado

HERITAGE CENTER ADMINISTRATION 01.46800		ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
1/3/2024						
REVENUE						
	HERITAGE CENTER BLDG RNTL	1,545	1,500	1,500		
	SILVER SNEAKER REVENUE	5,373	6,143	5,000	-1,143	-19%
	HERITAGE CENTER REV (TRIPS)	2,772				
*Running balance for Silver Sneakers through 08/31/2020 is \$22,741						
EXPENDITURES						
	67 LIFE INS 2023					
	1 # OF EMPLOYEES					
11200	FULL TIME SALARIES	48,478	51,011	53,807	2,796	5%
11400	TEMPORARY & OVERTIME	16,501	18,500	19,000	500	3%
	TOTAL SALARIES	64,979	69,511	72,807	3,296	5%
11610	SOCIAL SECURITY	3,453	3,684	4,514	830	23%
11611	MEDICARE TAX	807	862	1,056	194	23%
11620	WORKERS COMPENSATION	79	68	53	-15	-22%
11630	RETIREMENT	1,939	2,040	2,152	112	5%
11631	HEALTH INSURANCE	15,540	16,247	12,159	-4,088	-25%
11632	LIFE INSURANCE	67	67	67		
11633	ST/LT DISABILITY	237	270	285	15	6%
11634	UNEMPLOYMENT INSURANCE	130	139	146	7	5%
	TOTAL PERSONNEL EXPENSE	87,231	92,888	93,239	351	
12100	OFFICE SUPPLIES	651	650	650		
12200	OPERATING SUPPLIES	211	300	100	-200	-67%
12300	REPAIR & MAINT SUPPLIES	42	100	100		
12400	SILVER SNEAKER EXPENSES**	1,025	2,000	2,200	200	10%
13100	PROFESSIONAL SERVICES	340	500	2,750	2,250	450%
13210	TELEPHONE/INTERNET	2,195	2,400	2,400		
13220	POSTAGE	79	150	150		
13300	FUEL/MLG (NON MTG EXP)					
13400	ADVERTISING & LEGAL NOTICES		350	350		
13820	REPAIR & MAINT/EQUIPMENT					
13830	MAINTENANCE CONTRACT	1,073	1,400	1,400		
14100	MISCELLANEOUS					#DIV/0!
14105	DEPOSIT REFUND	175				
14200	MEMBERSHIP & DUES					#DIV/0!
14204	MEETING EXPENSE					
14208	SR CENTER ACTIVITIES			5,600		
14405	REIMBURSED EXPENSES	2,597				
14700	STAFF TRAINING	125	300	500	200	67%
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	8,513	8,150	16,200	8,050	99%
	HERITAGE CENTER EXPENDITURES	95,744	101,038	109,439	8,401	8%
				2024		
CAPITAL EXPENDITURE REQUEST				(APP)		
23.49800.93721						

**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
Sterling, Colorado

1/3/2024	DESOTO YOUTH 01.46910	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
REVENUE						
	GARY DESOTO REVENUE	4,375	2,500	2,500		
EXPENDITURES						
12200	OPERATING SUPPLIES	452	200	200		
13100	CONTRACTED SERVICES					
13700	UTILITIES	17,567	15,000	15,000		
13810	REPAIR & MAINT/BUILDINGS	433	2,000	6,000	4,000	>100%
13820	REPAIR & MAINT/EQUIPMENT					
14100	MISCELLANEOUS					
20000	CAPITAL OUTLAY					
	DESOTO OPERATING EXPENSES	18,452	17,200	21,200	4,000	23%
14216	GARY DESOTO FINANCIALS/EXP	6,704	2,500	2,500		
	DESOTO EXPENDITURES	25,156	19,700	23,700	4,000	20%

01.46910.13810	** DESCRIPTION OF LINE 13810 Miscellaneous	2024 (APP) 6,000
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LOGAN COUNTY
Sterling, Colorado

1/3/2024	INTERGOVERNMENTAL COOPERATION 01.48000	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
HEALTH DEPARTMENT						
14213	NE COLO HEALTH DPT	210,529	210,529	210,529		
	HEALTH DPT EXPENDITURES	210,529	210,529	210,529		
MENTAL HEALTH						
14240	EASTERN COLO SERV/DISABLED	178,989	100,000	100,000		
14262	SENATE BILL #10-175			1,000	1,000	#DIV/0!
	MENTAL HEALTH EXPENDITURES	178,989	100,000	101,000	1,000	1%
INTERGOVERNMENTAL COOPERATION						
48500	NECALG		28,219	73,898	45,679	162%
48500	NECALG SEP					
48700	NECTA (COUNTY EXPRESS)	63,148	42,844		-42,844	-100%
	TOTAL	63,148	71,063	73,898	2,835	4%
	INTERGOVERNMENTAL COOPERATION EXPENDITURES	452,666	381,592	385,427	3,835	1%
				2024 (APP)		
CAPITAL EXPENDITURE REQUEST 23.49800.93710 (2) ADA VANS				38,098		

LOGAN COUNTY
Sterling, Colorado

1/3/2024		MISCELLANEOUS ACCOUNT 01.49000 - 49010	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
49000- GRAVEL PERMIT EXPENSE							
12214	GRAVEL PERMITS ANNUAL FEE						
56131	MINED LAND RECLAMATION EXP						#DIV/0!
SUB TOTAL GRAVEL PERMIT EXP							#DIV/0!
49001- COUNTY DUES							
49526	LOGAN COUNTY CHAMBER DUES		600	600	600		
49528	CCI DUES		15,150	15,150	15,850	700	5%
49533	NACO		454	454	454		
SUB TOTAL DUES			16,204	16,204	16,904	700	4%
49002- FEES							
49301	LITIGATION FEES		10,000				
56100	TREASURERS FEES		171,043	133,000	175,000	42,000	32%
SUB TOTAL FEES			181,043	133,000	175,000	42,000	32%
49003- MISCELLANEOUS EXPENSES							
11635	CAFETERIA PLAN EXPENSE		6,812	7,164	7,200	36	1%
49525	ABATEMENT REFUND		3,328	5,000	5,000		
49527	CHRISTMAS & EMPLOYEE APPRECIATION		14,140	15,000	15,000		
49531	UNEMPLOYMENT ACCT SERVICE		1,212	1,212	1,300	88	7%
49537	INSURANCE CLAIMS DEDUCTIBLE			40,000		-40,000	-100%
49538	PROPERTY LIABILITY INS	423,345		620,891	750,000	129,109	21%
49539	AUDITING & BUDGETING		19,550	19,750	22,500	2,750	14%
49542	MAINT ON COUNTY VEHICLES/SHARED		1,772	3,000	5,000	2,000	67%
49543	REIMB/UNCLAIMED PRIS FUNDS						
49700	AUDIT ADJUSTMENT						
56138	COMM TOWER/UTILITIES & MAINT		7,264	8,000	10,000	2,000	25%
56146	CLARENCE CORNER EXPENSE		420	300	500	200	67%
SUB TOTAL MISC			477,843	720,317	816,500	96,183	13%
LEASE PROCEEDS							
56144	DEBT SERVICE - PRINCIPAL						
56145	DEBT SERVICE - INTEREST						
49004- NON PROFITS							
14002	FLEMING LIBRARY		450	450	450		
14003	CROOK LIBRARY		450	450	450		
49532	HERITAGE FESTIVAL DONATION		1,500	1,500	1,500		>100%
49549	SMALL BUSINESS DVLPMT CENTER		5,000	5,000	5,000		
56134	LC CHAMBER MARKETING & PROMOTING		10,000	17,500	20,000	2,500	14%
56139	LC ECONOMIC DEVELOPMENT CORP		48,000	40,500	48,000	7,500	19%
56150	DONATIONS						#DIV/0!
SUB TOTAL NON PROFITS			65,400	65,400	75,400	10,000	15%
49005- EMERGENCY MANAGEMENT							
56126	EMS COUNCIL SUBSIDY				130	130	>100%
56136	LOCAL FISCAL RECOVERY FUNDS	2,573,040		1,679,646	100,000		
56137	LCWCD MAINTENANCE				350,000		
56138	EMERGENCY RESPONSE SUPPLIES						
SUB TOTAL EMERGENCY MANAGEMENT/EMS		2,573,040		1,679,646	450,130	-1,229,516	-73%
49010- COUNTY CONTINGENCY RESERVES							
49524	MISCELLANEOUS		1,172	2,500	2,500		
49547	REIMB EXP/BETWEEN FUNDS						
56114	TRANSFER TO AMBULANCE		50,000	150,000	250,000	100,000	>100%
56114	TRANSFER TO FAIR BOARD						
56114	TRANS TO CONTINGENCY FUND/TABOR RES						
56147	HEALTH INS DEDUCTIBLE RESERVE		61,968	75,000	75,000		
56152	HEALTH INS FAMILY RESERVE			50,000	50,000		>100%
SUB TOTAL CONTINGENCY			113,140	277,500	377,500	100,000	36%
93626	CONTINGENCY RESERVE**		64,971	260,000	500,000	240,000	92%
TOTAL MISCELLANEOUS EXPENDITURES			3,491,641	3,152,067	2,411,434	-740,633	-23%

LOGAN COUNTY
Sterling, Colorado

LOGAN COUNTY ROAD & BRIDGE FUND
2022 BUDGET SUMMARY
COUNTY ROADS & HIGHWAYS

ACCT NO GROUP	SUMMARY	ACTL PRIOR YR 2022 COL.1	PROJECTED CURRNT YR 2023 COL.2	COMMISSIONER APPROVED 2024 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE
	FUND BALANCE BEGINNING OF THE YEAR	7,671,554	8,673,002	9,277,107	604,105	7%
	NET TOTAL REVENUE TO BE					
311	DERIVED FROM PROPERTY TAXES	1,121,490	2,952,489	1,669,895	(1,282,594)	-43%
	INTERGOVERNMENTAL REVENUE	3,997,507	5,698,418	5,876,121	177,703	3%
	OTHER REVENUE:	3,632,903	1,565,483	1,869,000	303,517	19%
	TOTAL AVAILABLE REVENUES					
	OTHER THAN PROPERTY TAXES	7,630,410	7,263,901	7,745,121	481,220	7%
	TOTAL REVENUE	8,751,900	10,216,390	9,415,016	(801,374)	-8%
	TOTAL AVAILABLE RESOURCES	16,423,454	18,889,392	18,692,123	(197,269)	-1%

EXPENDITURES

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					
	TOTAL EXPENDITURES	7,750,452	9,612,285	15,310,723	5,698,438	59%
	ADD:UNAPPROPRIATED FUND					
	BALANCE, END OF YEAR	8,673,002	9,277,107	3,381,400	(5,895,707)	-64%
	LESS:RESERVE FOR SUPPLIES					
	ACTUAL USABLE END OF YEAR FUND BALANCE					
	(budget basis)	8,673,002	9,277,107	3,381,400	(5,895,707)	-64%

CALCULATION OF MILL LEVY

AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET (311 ABOVE)	1,121,490	2,952,489	1,669,895	(1,282,594)	-43%
ADD:PROVISION FOR UNCOLLECTABLES	(7,648)				
TOTAL AMOUNT PROPERTY TAX NEEDED	1,113,842	2,952,489	1,669,895	(1,282,594)	-43%
NET ASSESSED VALUATION	371,280,810	369,061,070	371,087,739	2,026,669	1%
MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT	3.000	8.000	4.500		

LOGAN COUNTY
Sterling, Colorado

LOGAN COUNTY ROAD & BRIDGE FUND - REVENUE
COUNTY ROADS & HIGHWAYS - 2024

ACCT NO	ACTUAL PRIOR	PROJECTED	COMMISSIONER	VARIANCE	
GROUP	YR 2022	2023	APPROVED	+/-	% OF
REVENUE	COL.1	COL.2	2024	COL.4-COL.2	CHANGE
COL.4					
FEDERAL					
33059 MINERAL LEASING ACT					
33061 FLOOD DISASTER/REVENUE		200,000		(200,000)	-100%
33062 FED MISSILE SITE RD MAINTENANCE	43,799	45,332	46,919	1,587	4%
33063 FED BRIDGE GRANT		1,617,086	1,829,202	212,116	>100%
33063 FED BRIDGE ENGINEERING GRANT	730				#DIV/0!
33594 LOCAL FISCAL RECOVERY FUNDS					
330 - INTERGOVERNMENTAL REVENUE					
33006 PAYMENT IN LIEU OF TAXES (PILT)					
33052 STATE GRANT (DOLA)					#DIV/0!
33060 HIGHWAY USERS TAX	3,952,978	3,836,000	4,000,000	164,000	4%
TOTAL INTERGOVERNMENTAL REV	3,997,507	5,698,418	5,876,121	177,703	3%
310 - TAXES					
31200 SPECIFIC OWNERSHIP TAX	120,794	324,000	167,000	(157,000)	-48%
31910 DELINQ TAX-PENALTY-INT	1,788	32		(32)	-100%
313 - NON PROPERTY TAXES					
31301 SALES TAX	1,249,104	1,135,000	1,135,000		
31302 USE TAX	44,850	24,000	24,000		
320 - LICENSES & PERMITS					
32014 ROAD & HIGHWAY PERMITS	585	2,200		(2,200)	-100%
340 - CHARGES & SERVICES					
34023 ADDITIONAL \$1.50 MV FEE	22,477	22,000	22,000		
34024 ADDITIONAL \$2.50 MV FEE	32,051	31,000	31,000		
34025 MV EMISSIONS FEE	659	300	300		
34080 MATERIALS & SERVICE	1,219	1,000	500	(500)	-50%
360 - MISCELLANEOUS RECEIPTS					
36409 MISC-VENDOR MACHINE ETC					
36412 CAPITAL CREDIT/DIVIDENDS	765	500		(500)	-100%
36413 REFUNDS OF EXPEND-FORFEITURES	518	12,000	1,000	(11,000)	-92%
36414 REFUNDS/COUNTY VEHICLE EXPENSE	13,504	12,000	10,000	(2,000)	-17%
36416 REFUND-MTR FUEL TAXES & JURY					
36417 REFUND/SALARY& FRINGE	1,936	1,107	1,000	(107)	
REIMB ARPA PREMIUM PAY					
370 - TRANSFERS FROM OTHER FUNDS					
37000 TRANSFERS FROM OTHER FUNDS					
390 - OTHER FINANCING SERVICES					
39111 SALE OF ASSETS LAND					
39112 SALE OF ASSETS-BUILDINGS					
39113 SALE OF ASSETS-EQUIPMENT			477,200	477,200	
39121 INSURANCE CLAIMS	16,318				#DIV/0!
39124 DIVIDENDS AND FORFEITURES		344		(344)	
39133 RENTS/EQUIPMENT RENTAL					
39160 LEASE PROCEEDS	2,126,335				
TOTAL OTHER REVENUE	3,632,903	1,565,483	1,869,000	303,517	19%
AUDIT ADJUSTMENT					
TOTAL INTERGOVERNMENTAL & OTHER REVENUE	7,630,410	7,263,901	7,745,121	481,220	7%
W/OUT GRANTS	7,629,680	5,446,815	5,915,919		9%

LOGAN COUNTY

Sterling, Colorado

ROAD & BRIDGE EXPENDITURES 04.43030		ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
# OF EMPLOYEES						
11200	41 FULL TIME SALARIES	1,837,217	1,775,000	2,023,712	248,712	14%
11300	1 PART TIME SALARIES	12,225	37,650	33,634		
11400	TEMPORARY & OVERTIME	68,033	75,000	65,000	-10,000	-13%
11500	SICK LEAVE RESERVE LIABILITY			12,440	12,440	>100%
	TOTAL SALARIES	1,917,475	1,887,650	2,134,786	247,136	13%
11610	SOCIAL SECURITY	115,966	114,392	132,357	17,965	16%
11611	MEDICARE TAX	27,121	26,805	30,954	4,149	15%
11620	WORKERS COMPENSATION	114,148	83,736	74,253	-9,483	-11%
11630	RETIREMENT	77,338	72,506	82,791	10,285	14%
11631	HEALTH INSURANCE	380,563	375,000	498,519	123,519	33%
11632	LIFE INSURANCE	2,202	2,100	2,745	645	31%
11633	ST/LT DISABILITY	8,836	9,805	10,948	1,143	12%
11634	UNEMPLOYMENT INSURANCE	3,835	3,775	4,270	495	13%
11635	CAFETERIA PLAN EXPENSE	2,334	2,562	2,562		
	TOTAL PERSONNEL EXPENSE	2,649,818	2,578,331	2,974,185	395,854	15%
12100	OFFICE SUPPLIES	901	960	1,200	240	25%
12102	SHOP SUPPLIES	3,334	4,000	5,000	1,000	25%
12112	RUG, UNIFORM CLEANING	6,163	5,250	5,500	250	5%
12114	ROAD CONSTRUCTION SUPPLIES	1,199	2,500	6,500	4,000	160%
12170	CRACK FILLING	26,300		27,500	27,500	#DIV/0!
12180	FREIGHT (RD OIL & SEALCOAT)	22,558		15,000	15,000	#DIV/0!
12190	SEALCOAT (CHIP SEAL)	373,945		250,000	250,000	#DIV/0!
12191	ROAD OIL - OVERLAY		2,383,998	6,000,000	3,616,002	152%
12192	GRAVEL & SAND	74,020	100,000	130,000	30,000	30%
12193	CULVERTS	26,793	30,000	80,000	50,000	167%
12203	PATCHING	4,024	7,000	15,000	8,000	114%
12204	DUST CONTROL	86,414		90,000	90,000	#DIV/0!
12230	STEEL & IRON	975	3,500	3,000	-500	-14%
12260	ROAD SIGNS	10,767	20,000	25,000	5,000	25%
12261	PAINT		10,000	25,000	15,000	150%
12270	CHEMICALS (ROAD SIDE SPRAYING)	44,500	44,500	47,500	3,000	7%
12280	GAS-OIL-ANTIFREEZE	868,627	650,000	650,000		
12290	TIRES & TUBES	67,625	70,000	75,000	5,000	7%
12300	REPAIR & MAINT/RD EQUIP	314,283	225,000	250,000	25,000	11%
12310	REPAIR & MAINT/AUTO & TRUCK	30,032	35,000	35,000		
12311	RPR & MAINT/COUNTY VEHICLES	5,666	3,500	6,500	3,000	86%
12330	SMALL TOOLS & MISCELLANEOUS	1,013	2,200	2,500	300	14%
13100	PROFESSIONAL SERVICES	32,715	43,160		-43,160	-100%
13105	IT MAINTENANCE	6,715	5,000	7,000	2,000	40%
13210	TELEPHONE/INTERNET	5,942	5,500	5,600	100	2%
13220	POSTAGE	601	500	550	50	10%
13236	TELEPHONE SUPPORT		300	350	50	17%
13400	ADVERTISING & LEGAL NOTICES	1,780	1,000	1,500	500	50%
13610	PROPERTY & LIAB INSURANCE	152,116	167,247	250,000	82,753	49%
13700	UTILITIES	45,748	46,000	46,000		
13810	REPAIR & MAINT/BLDGS	11,651	10,000	10,000		
13820	RPR & MAINT/EQUIP RADIO	701		2,500	2,500	#DIV/0!
13830	MAINTENANCE CONTRACTS	600	960	960		
13910	RENTALS-BLDG & LAND	850	850	850		
13920	RENTALS-EQUIP	57,627	335,957	335,957		
14100	MISCELLANEOUS	261	100	2,500	2,400	2400%
14200	MEMBERSHIP & DUES	95	114	115	1	1%
14204	MEETING EXPENSE			500	500	#DIV/0!
14700	STAFF TRAINING		250	600	350	140%
43010	GRAVEL PERMIT FEE	5,106	5,668	5,000	-668	-12%
43011	MINED LAND RECLAMATION			6,500	6,500	>100%
43016	BRIDGE REPAIR/REPLACEMENT	5,628	4,500	400,000	395,500	8789%
43115	NATURAL DISASTER EXPENSE			5,000	5,000	>100%
43023	RAILROAD CROSSING EXPENSE			135,000	135,000	
49536	DRUG TESTING	1,017	1,150	1,200	50	4%
49539	AUDITING & BUDGETING	1,600	1,600	1,600		
	TOTAL OPERATING EXPENSE	2,299,892	4,227,264	8,964,482	4,737,218	112%
43022	BRIDGE REPAIR GRANT	913	2,081,358	2,877,893	796,535	>100%
20000	CAPITAL OUTLAY	2,536,832	148,489	105,000	-43,489	-29%
48600	MUNICIPALITIES	165,548	441,340	235,163	-206,177	-47%
56100	TREASURERS FEES	84,257	85,000	99,000	14,000	16%
56144	DEBT SERVICE - PRINCIPAL					
56147	HEALTH INS DEDUCTIBLE RESERVE	13,192	25,000	30,000	5,000	20%
56152	HEALTH INS FAMILY RESERVE			25,000	25,000	>100%
93626	RESERVE FOR CONTINGENCY		25,503		-25,503	
	TOTAL OTHER EXPENSES	2,800,742	2,806,690	3,372,056	565,366	20%
	ROAD & BRIDGE EXPENDITURES	7,750,452	9,612,285	15,310,723	5,698,438	59%

**ROAD & BRIDGE
2024 CAPITAL OUTLAY**

DESCRIPTION	RANK	QUANTITY	COMMISSIONER
			APPROVED 2024
WHEEL LOADER	1	1	-0-
TRUCK/TRACTOR BELLY DUMP	1	1	-0-
ASPHALT ROLLER	1	1	65,000
SNOW PLOW EQUIPMENT		3	-0-
WATER TANK	1	1	40,000
TOTAL			105,000

LOGAN COUNTY
Sterling, Colorado

MUNICIPALITIES	BUDGET YEAR ASSESSED		2024
	VALUATION	MILLS	
	2024		
CROOK	490,287		1,103
FLEMING	2,037,547		4,584
ILIFF	842,048		1,895
MERINO	1,410,055		3,173
PEETZ	887,863		1,998
STERLING	98,848,806		222,410
TOTAL MUNICIPALITY	104,516,606	2.250	235,163

LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES

BUDGET YEAR 2024

SCHEDULE OF COMPUTATION OF AMOUNT TO BE RAISED BY PROPERTY TAXES

	2022 ACTUAL EXP & REV	2023 ESTIMATED EXP & REV	2024 COMMISSIONER APPROVED	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
TOTAL APPROPRIATIONS	5,529,850	7,168,528	7,047,009	(121,519)	-2%
WORKING BALANCE REQUIRED			628,613	628,613	>100%
SUB-TOTAL	5,529,850	7,168,528	7,675,622	507,094	7%
PRIOR YEAR SURPLUS	1,349,036	1,311,501	1,128,514	(182,987)	-14%
TRANSFER TO CO. GEN. FUND					
ADJ TO PRIOR YEAR FUND BAL					
ESTIMATED STATE REVENUE	4,521,715	6,030,654	5,595,006	(435,648)	-7%
OTHER FINANCIAL SOURCES	16,779	17,046	9,600	(7,446)	-44%
OTHER LOCAL REVENUE	92,538	89,000	89,000	0	0%
SUB-TOTAL	5,980,068	7,448,201	6,822,120	(626,081)	-8%
AMT REQUIRED FROM PROPERTY TAX	(450,218)	(279,673)	853,502	1,133,175	-405%
TOTAL PROVIDED BY PROPERTY TAX	861,283	848,840	853,502	4,662	1%
ASSESSED VALUATION	371,280,810	369,061,070	371,087,739	2,026,669	1%
MIL LEVY	2.300	2.300	2.300		

LOGAN COUNTY*Sterling, Colorado***LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES
BUDGET YEAR 2024**

	2022 REVENUE	2023 PROJECTED	2024 COMMISSIONER APPROVED	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
REGULAR ADMINISTRATION	788,276	834,731	967,977	133,246	16%
MISCELLANEOUS FEDERAL INCENTIVES	25,881	8,000	7,500	(500)	-6%
MISCELLANEOUS STATE INCENTIVES	3,145	3,500	3,000	(500)	-14%
MEDICAID INCENTIVES	38,760	33,407	30,000	(3,407)	-10%
COUNTY TAX BASE RELIEF	212,477	175,000	150,000	(25,000)	-14%
ADULT PROTECTION	93,728	116,701	126,454	9,753	8%
APS ELDER JUSTICE ACT	3,621	1,690	10,000		
LEAP OUTREACH	9,215	25,732	32,346	6,614	26%
OLD AGE PENSION ADMINISTRATION	41,520	40,931	44,915	3,984	10%
EMPLOYMENT 1ST	32,981	41,981	44,695	2,714	6%
ENHANCED FUNDING	6,201	6,500	14,625	8,125	125%
CHILD SUPPORT ENFORCEMENT	220,609	218,258	267,211	48,953	22%
CSE INCENTIVES	30,936	20,000	20,000	0	0%
CORE SERVICES	348,795	458,146	510,872	52,726	12%
SB 15-242	89,300	57,937	72,713	14,776	26%
CHILD CARE BLOCK GRANT:	280,784	470,017	444,361	(25,656)	-5%
				0	#DIV/0!
CHILD WELFARE BLOCK GRANT:	1,398,181	1,626,090	1,672,261		
				0	#DIV/0!
PARENTAL FEES	11,205	10,000	112,000		
SB 80		0	166,015	166,015	#DIV/0!
MANAGED CARE SAVINGS		449	0		
GRANT - EDUCATIONAL STABILITY		1,600	2,400	800	50%
GRANT - HB 1451 (YOUTHLINK)	30,985	31,000	40,000	9,000	>100%
GRANT - WENDY'S WONDERFUL KIDS	1,125			0	>100%
GRANT - PERMANCENY GRANT	7,931	0	0	0	#DIV/0!
GRANT - SECURITY GRANT ARPA	0	38,644	0	(38,644)	-100%
GRANT - SECURITY CO TARGET ARPA	0	205	0		
GRANT - PHYSICAL SECURITY GRANT	0	1,620	0		
GRANT - SECURITY GRANT 2ND ROUND	0	5,418	0	(5,418)	-100%
GRANT - OBH LOGAN	140,117	124,883	0	(124,883)	-100%
GRANT - OBH NE COUNTIES	185,496	895,488	0	(895,488)	-100%
CHILD WELFARE DONATED FUNDS	8,249	12,500	15,000		
				0	#DIV/0!
COLORADO WORKS BLOCK GRANT:	512,197	770,226	840,661		
SUB-TOTAL	4,521,715	6,030,654	5,595,006	(435,648)	-7%
				0	#DIV/0!
OTHER SOURCES - CH SUPP/AFDC RETAINED COLL	14,924	15,000	9,600		
CAFETERIA PLAN FORFEITURE	522	2,046	0	(2,046)	-100%
FACILITY PAID CO SHARE MOE	1,333	0	0	0	#DIV/0!
				0	#DIV/0!
DELINQUENT PROPERTY TAX PENALTIES & INTEREST	334	0	0		
SPECIFIC OWNERSHIP TAX	92,204	89,000	89,000	0	0%
SUB-TOTAL LOCAL REVENUE	92,538	89,000	89,000		
TOTAL ALL REVENUE OTHER THAN PROPERTY TAX	4,631,032	6,136,700	5,693,606		

LOGAN COUNTY

Sterling, Colorado

LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES BUDGET YEAR 2024

	2022 EXPENDITURES	2023 PROJECTED	2024 COMMISSIONER APPROVED	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
REGULAR ADMINISTRATION	959,958	1,047,564	1,149,272	101,708	10%
*CO SHARE EBT BURIALS	0	0	0		
ADULT PROTECTION ADM	126,000	141,877	154,831	12,954	9%
ADULT PROTECTION CLIENT	924	4,000	3,237	(763)	-19%
ADULT PROTECTION ELDER JUSTICE ACT - COVID	3,621	1,690	10,000		
LEAP OUTREACH ADMINISTRATION	9,215	25,732	32,346	6,614	26%
OLD AGE PENSION ADMINISTRATION (RMS)	39,731	40,931	44,915	3,984	10%
*AID TO NEEDY DISABLED COUNTY SHARE	22,001	20,000	22,000	2,000	10%
*HOME CARE ALLOWANCE - AND COUNTY SHARE	0	50	50		
*HOME CARE ALLOWANCE - SSI COUNTY SHARE	966	280	550	270	96%
*HOME CARE ALLOWANCE - OAP COUNTY SHARE	189	189	550	361	191%
GENERAL ASSISTANCE	0	10,000	10,000	0	0%
COUNTY CARS	901	(28,500)	(1,000)	27,500	-96%
				0	#DIV/0!
EMPLOYMENT 1ST - ADM/CLIENT WARRANT ISSUE	65,511	71,593	80,873		
EMPLOYMENT 1ST - COUNTY SHARE	10,122	22,500	22,500	0	0%
ENHANCED FUNDING	6,201	6,500	14,625	8,125	125%
CSE ADMINISTRATION	315,874	311,118	385,289	74,171	24%
CORE SERVICES	400,937	515,401	621,407	106,006	21%
SB 15-242	89,300	57,937	72,713	14,776	26%
CHILD CARE BLOCK GRANT:				0	#DIV/0!
CHILD CARE ADM/DIRECT	280,784	470,017	444,361		
*CHILD CARE PROGRAM MAINTENANCE OF EFFORT	67,819	66,563	65,038		
				0	#DIV/0!
CHILD WELFARE BLOCK GRANT :				0	#DIV/0!
ADMINISTRATION	1,691,689	1,978,118	2,120,944		
*CHILD WELFARE PROGRAM COUNTY SHARE	309,596	277,200	309,000		
				0	#DIV/0!
SUB ADOPT - COUNTY SHARE	95,743	104,115	115,150	11,035	11%
PARENTAL FEES	11,205	10,000	112,000		
SB 80	0	0	166,015	166,015	#DIV/0!
EDUCATIONAL STABILITY GRANT	0	2,000	3,000	1,000	50%
MANAGED CARE SAVINGS	0	0	0	0	>100%
HB 1451 - YOUTHLINK	30,985	31,000	40,000	9,000	>100%
PERMANENCY GRANT	7,931	0	0	0	#DIV/0!
WENDY'S WONDERFUL KIDS	2,250	0	0	0	#DIV/0!
SECURITY GRANT ARPA	0	38,737	0	(38,737)	-100%
SECURITY GRANT - CO TARGET ARPA	0	233	0	(233)	-100%
SECURITY GRANT PHYSICAL	0	1,850	0		
SECURITY GRANT 2ND ROUND	0	5,418	0	(5,418)	-100%
OBH GRANT - LOGAN	140,117	124,883	0	(124,883)	-100%
OBH GRANT - NE COUNTIES	185,496	895,488	0		
CHILD WELFARE DONATED FUNDS	8,249	12,500	15,000		
TANF BLOCK GRANT:					
TANF ADMINISTRATION	243,570			0	#DIV/0!
TANF NCNM	308,048			0	#DIV/0!
SUB TOTAL		770,226	840,661	70,435	9%
*COLORADO WORKS PROGRAM COUNTY SHARE	94,917	131,318	191,682		
TOTAL	5,529,850	7,168,528	7,047,009		

LOGAN COUNTY*Sterling, Colorado***LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES
BUDGET YEAR 2024**

	2024 COUNTY AND STATE ISSUED EXPENDITURES	2024 STATE AND FEDERAL REVENUE	2024 COUNTY SHARE
REGULAR ADMINISTRATION	1,149,272	967,977	181,296
MISCELLANEOUS FEDERAL INCENTIVES		7,500	(7,500)
MISCELLANEOUS STATE INCENTIVES		3,000	(3,000)
MEDICAID INCENTIVES		30,000	(30,000)
COUNTY TAX BASE RELIEF		150,000	(150,000)
CHILD SUPPORT/AFDC RETAINED COLLECTIONS	-48,000	(38,400)	(9,600)
ADULT PROTECTION	158,068	126,454	31,614
APS ELDER JUSTICE ACT	10,000	10,000	0
LEAP OUTREACH	32,346	32,346	0
LEAP PROGRAM	600,000	600,000	0
AID TO NEEDY DISABLED	110,000	88,000	22,000
HOME CARE ALLOWANCE - AND	1,000	950	50
HOME CARE ALLOWANCE - SSI	11,000	10,450	550
OLD AGE PENSION ADMINISTRATION (RMS)	44,915	44,915	0
OLD AGE PENSION PROGRAM	360,000	360,000	0
HOME CARE ALLOWANCE - OAP	11,000	10,450	550
GENERAL ASSISTANCE	10,000	0	10,000
COUNTY CARS	-1,000	0	(1,000)
EMPLOYMENT 1ST	80,873	44,695	36,178
EMPLOYMENT 1ST - EBT	45,000	22,500	22,500
ENHANCED FUNDING	14,625	14,625	0
IV-D ADMINISTRATION	385,289	267,211	118,078
IV-D INCENTIVES		20,000	(20,000)
CORE ADMINISTRATION	621,407	510,872	110,534
CORE CASE SERVICES	275,000	275,000	0
SB 15-242	72,713	72,713	0
CHILD CARE BLOCK GRANT: ADM/DIRECT	444,361	444,361	0
CHILD CARE PROGRAM	470,000	404,962	65,038
CHILD WELFARE BLOCK GRANT : ADM	2,120,944	1,672,261	448,683
CHILD WELFARE PROGRAM	1,545,000	1,236,000	309,000
SUB-ADOPT	1,151,500	1,036,350	115,150
PARENTAL FEES	112,000	112,000	0
SB 80 FUNDS	166,015	166,015	0
EDUCATIONAL STABILITY	3,000	2,400	600
HB 1451 - YOUTHLINK	40,000	40,000	0
CHILD WELFARE AWARD FUNDS	15,000	15,000	0
TANF BLOCK GRANT: ADM	840,661	840,661	0
COLORADO WORKS PROGRAM	442,000	250,318	191,682
FOOD ASSISTANCE	7,000,000	7,000,000	0
TOTALS	18,293,989	16,851,586	1,442,403
DELINQUENT PROPERTY TAX PENALTIES & INTEREST			0
SPECIFIC OWNERSHIP TAX			89,000
CURRENT PROPERTY TAX			853,502
FROM FUND BALANCE			499,901

LOGAN COUNTY

Sterling, Colorado

LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES BUDGET YEAR 2024

FURNITURE/EQUIPMENT REQUESTS OVER \$1,000	ADM	CC	CW	CORE	TANF	IV-D	EF	EN FUNDS	CO ONLY	Totals
Dave Long/Agency										
County car									25,000.00	25,000.00
Items under \$1,000 included in Office Supplies										
New Worker										
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									
	4,248.00	1,804.00								
Prices Journal Office Supply, paid #300191, 9/8/15										
Prices Journal Office Supply, paid #300191, 9/8/15	2,799.00									

LOGAN COUNTY

Sterling, Colorado

1/3/2024		ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
LODGING TAX FUND						
10.46500						
FUND BALANCE, BEGINNING OF THE YR		190,238	174,464	167,689	-6,775	-4%
REVENUES						
REVENUES OTHER THAN PROPERTY TAXES						
OTHER REVENUE:						
31122	OTHER INCOME	3,754	3,320	3,500	180	5%
31123	LODGING TAX	127,260	110,000	110,000		
39132	MARKETING GRANT (FED)					>100%
TOTAL AVAIL REV OTHER THAN PROPERTY TAXES		131,014	113,320	113,500	180	
TOTAL AVAILABLE RESOURCES		321,252	287,784	281,189	-6,595	-2%
EXPENDITURES						
14100	MARKETING, PUBLICATIONS, MISC TOURISM PROJECTS	82,891	56,600	125,000	68,400	121%
14103	LO CO TOURISM MANAGER'S SALARY	33,000	33,000	33,000		
14104	LO CO WELCOME CENTER	8,612	8,500	12,000	3,500	41%
14116	LO COUNTY FAIRBOARD	6,000	6,000	6,000		>100%
14119	CERTIFIED DISTRIBUTIONS	974	1,000	1,000		
14120	GOVENORS TOURISM CONF	2,000	2,000	2,000		>100%
14121	VOLUNTEER INCENTIVES	1,750	2,175	2,500	325	15%
14123	NE COLO TRAVEL REGION			2,000	2,000	#DIV/0!
14124	TOURIST CNTR DONATN FUNDS	3,625	3,320	3,500	180	5%
93626	CONTINGENCY (FUND BALANCE)			94,189	94,189	>100%
93670	MARKETING GRANT	7,936	7,500		-7,500	>100%
TOTAL EXPENDITURES		146,788	120,095	281,189	161,094	134%
UNAPPROP FUND BALANCE, END OF YR		174,464	167,689			

LOGAN COUNTY
Sterling, Colorado

1/3/2024	CONTINGENT FUND 17.49000	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% 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					
	FUND BALANCE, BEGINNING OF THE YEAR	702,000	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			

LOGAN COUNTY
Sterling, Colorado

TELEVISION TRANSLATOR 20.49700		ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
1/3/2024						
FUND BALANCE, BEGINNING OF THE YEAR		128,503	116,264	89,374	-26,890	-23%
PRIOR YEAR ADJUSTMENT						
REVENUES						
NET TOTAL REV TO BE DERIVED FROM PROPERTY TAXE		56,075	36,906	24,121	-12,785	-35%
REVENUES OTHER THAN PROPERTY TAXES:						
INTERGOVERNMENTAL REVENUE						
33006	PAYMENT IN LIEU OF TAXES (PILT)					
OTHER REVENUE						
31200	SPECIFIC OWNERSHIP TAX	6,041	4,060	2,412	-1,648	-41%
31910	DELINQUENT TAXES-INT & PENALTIES	120	2		-2	-100%
39123	REFUNDS					
39122	INSURANCE CLAIMS					
39128	OTHER					
39130	DIGITAL CONVERSION GRANT					
39135	CHANNEL RELOCATION REIMBURSEMENT					#DIV/0!
EARNINGS ON INVESTMENT						
TOTAL AVAIL REVENUES OTHER THAN PROPERTY TAX		6,161	4,062	2,412	-1,650	-41%
TOTAL REVENUE		62,236	40,968	26,533	-14,435	-35%
TOTAL AVAILABLE RESOURCES		190,739	157,232	115,907	-41,325	-26%
EXPENDITURES:						
12103	SUPPLIES & REPAIR	3,673	4,099	8,000	3,901	95%
13100	PROFESSIONAL SERVICES	450	450	2,000	1,550	344%
13210	TELEPHONE/INTERNET	635	1,999	3,200	1,201	60%
13212	IP SIGNAL DELIVERY		5,250	10,500	5,250	100%
13400	ADVERTISING			100	100	>100%
13610	PROPERTY LIABILITY INSURANCE	846	1,400	1,500	100	7%
13700	UTILITIES	10,937	10,500	14,500	4,000	38%
13810	REPAIR & MAINTENANCE			12,000	12,000	#DIV/0!
13830	MAINTENANCE CONTRACTS	19,764	19,764	19,764		
14100	MISCELLANEOUS			100	100	#DIV/0!
14200	DUES & MEETINGS (INCL TRAV)					
14252	TOWER LEASE	3,673	3,804	4,000	196	5%
20000	CAPITAL OUTLAY	28,243	19,854		-19,854	-100%
TOTAL OPERATING EXPENDITURES		68,221	67,120	75,664	8,544	13%
14325	EQUIPMENT REPLACEMENT RESERVE	5,130		20,000	20,000	>100%
56100	TREASURERS FEES	1,124	738	482	-256	-35%
56101	TAX CREDITS					
56114	TRANSFER TO GENERAL FUND					
AUDIT ADJUSTMENT						
OTHER EXPENDITURES		6,254	738	20,482	19,744	2675%
TOTAL EXPENDITURES		74,475	67,858	96,146	28,288	42%
UNAPPROPRIATED FUND BALANCE, END OF YR		116,264	89,374	19,761	-69,613	-78%

			2024 (APP)
		CAPITAL OUTLAY	
20.49700.20000			
CALCULATION OF MILL LEVY			
AMT TO BE DERIVED FROM CURRENT TAXES FOR BUDG	56,075	36,906	24,121
ADD: PROVISION FOR UNCOLLECTABLES	(383)		
TOTAL AMT PROPERTY TAX NEEDED	55,692	36,906	24,121
NET ASSESSED VALUATION	371,280,810	369,061,070	371,087,739
MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT	0.150	0.100	0.065

LOGAN COUNTY

Sterling, Colorado

1/3/2024	E911 AUTHORITY	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
FUND BALANCE, BEGINNING OF THE YR		660,899	819,083	1,092,524	273,441	33%
REVENUES						
NET TOTAL REV/DERIVED FROM PROPERTY TAXES						
REVENUES OTHER THAN PROPERTY TAXES						
INTERGOVERNMENTAL REVENUE						
GRANT REVENUE						
SURCHARGE		376,747	500,000	550,000	50,000	10%
EARNINGS ON INVESTMENTS		2,738	9,100	10,000	900	10%
MISCELLANEOUS/SALE OF GIS DATA						
COLO TRUST E911 Y2K GRANT						
TOTAL AVAIL REV OTHER THAN PROPERTY TAXES		379,485	509,100	560,000	50,900	10%
TOTAL RESOURCES AVAILABLE		1,040,384	1,328,183	1,652,524	324,341	24%
EXPENDITURES						
OFFICE SUPPLIES		428	250	1,000	750	300%
PROFESSIONAL SERVICES		3,600	3,600	5,000	1,400	>100%
GIS MAINTENANCE			4,000	5,000	1,000	25%
TRAVEL & TRANSPORTATION			500	3,000	2,500	>100%
INSURANCE FOR BD MEMBERS		3,883	4,657	5,000	343	7%
EQUIPMENT & FIXTURE REPAIR			2,500	5,000	2500	
DUES & MEETINGS						
EMERGENCY NOTIFICATION (CODE RED		16,931	18,196	20,000	1,804	10%
TEXT TO 911			3,300	3,300		>100%
MISCELLANEOUS/BANK FEES		125	200	200		
AUDIT		450	450	500	50	11%
TELEPHONE/INTERNET SERVICES		30,493	27,320	35,000	7,680	28%
CAPITAL OUTLAY		15,352	7,500	337,176	329,676	4396%
E911 SHARE OF DISPATCH CENTER		77,925	159,336	113,000	-46,336	-29%
TECH SUPPORT/COMP SERVICES		1,017	700	11,500	10,800	1543%
TRAINING		1,989	1,000	15,000	14,000	>100%
PUBLIC EDUCATION			2,000	2,500	500	>100%
ADVERTISING & LEGAL NOTICES			150	500	350	>100%
CONTINGENCY		69,108		1,089,848	1,089,848	#DIV/0!
TOTAL EXPENDITURES		221,301	235,659	1,652,524	1,416,865	601%
UNAPPROPRIATED FUND BALANCE, END OF YR		819,083	1,092,524			

2024 (APP)

CHAIRS	5,000
HEADSET BASES	2,000
NICE UPGRADE EQUIPMENT	30,176
PHONE SYSTEM REPLACEMENT	300,000
TOTAL	337,176

LOGAN COUNTY
Sterling, Colorado

1/3/2024	CAPITAL EXPENDITURE FUND 23.49800	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
	FUND BALANCE, BEGINNING OF THE YEAR	560,051	652,120	884,613	232,493	36%
	REVENUES					
	NET TOTAL REV/DERIVED FROM PROP TAXES	373,835	553,592	742,175	188,583	34%
	REVENUES OTHER THAN PROPERTY TAXES					
	23.330 INTERGOVERNMENTAL REVENUE					
	33579 JBBS CONTRACT	407,845	414,525	450,000	35,475	9%
	33583 LC AMBULANCE STATE GRANT					
	- AMBULANCE			150,000		
	- SAFETY EQUIPMENT				0	#DIV/0!
	33584 GRANT/LC SHOOTING COMPLEX	32,273	41,828	74,900	33,072	79%
	33584 GRANT/LC SHOOTING COMPLEX SMALL GRNT		3,712	3,712	0	0%
	23.310 - 23.360 OTHER REVENUE					
	31121 INTEREST EARNINGS	298	200		-200	-100%
	31200 SPECIFIC OWNERSHIP TAX	40,265	60,895	74,218	13,323	22%
	31910 DELINQUENT TAXES-PENALTIES INT	758	16			
	39128 OTHER				0	#DIV/0!
	39132 TOURIST CNTR GRANT (EL POMAR)		5,000			
	39132 TOURIST CNTR TOURISM GRANT (FED)		35,000	40,000		
	39147 BALLPARK SEWER TAP FEES	1,200	1,000	1,000	0	0%
	39153 REIMBURSEMENT OF EXPENDITURES		15,000			
	39181 JUDITH & ALLEN MITCHEK DONATION		500,000			
	TOTAL AVAIL REV OTHER THAN PROPERTY TAXES	482,639	1,077,176	793,830	-283,346	-26%
	TOTAL REVENUE	856,474	1,630,768	1,536,005	-94,763	-6%
	TOTAL AVAILABLE RESOURCES	1,416,525	2,282,888	2,420,618	137,730	6%
	EXPENDITURES					
	49539 AUDITING & BUDGETING	450	450	450	0	0%
	56100 TREASURERS FEES	7,492	11,072	14,844	3,772	34%
	56144 DEBT SERVICE - PRINCIPAL	61,321				
	56145 DEBT SERVICE - INTEREST	3,679				
	93663 JUDITH & ALLEN MITCHEK DONATION		500,000			
	93667 JBBS CONTRACT	407,845	414,525	450,000	35,475	9%
	93670 TOURIST CENTER GRANT (EL POMAR)	2,500				
	93670 TOURIST CNTR TOURISM GRANT (FED)		36,000	39,000		
	93671 BALLPARK SEWER LINE			50,000	50,000	>100%
	93675 LC SSC 2020 SMALL GRANT	3,600	4,956	4,950	-6	0%
	93679 LOGAN COUNTY SHOOTING RANGE	38,231	53,000	99,866		
	93681 LC AMBULANCE EQUIPMENT - SAFETY EQ		51,065		-51,065	-100%
	93681 LC AMBULANCE EQUIPMENT - AMBULANCE			200,000		
	93682 LC AMBULANCE EQUIPMENT RESERVE			150,000	150,000	>100%
	93683 EXT/VEHICLE		45,000			
	93684 COMMISSIONER/EQUIPMENT		11,341	9,544		
	93685 FIN/EQUIPMENT			249,755		
	93685 FIN/EQUIPMENT			3,500		
	93686 CLERK & ELECTION/EQUIPMENT	4,631			0	#DIV/0!
	93687 ASSESSOR EQUIPMENT/UPGRADE COMPUTER	4,813	5,200			
	93688 TREAS/EQUIPMENT	7,455	1,500	6,500	5,000	>100%
	93690 JAIL/EQUIPMENT			41,604	41,604	#DIV/0!
	93691 SHRF/EQUIPMENT		24,023	111,139	87,116	#REF!
	93699 SHRF/VEHICLES WITH EQUIPMENT	52,906	174,625	125,594	-49,031	-28%
	93706 P&Z EQUIPMENT			2,870	2,870	>100%
	93710 NECTA VEHICLE/COUNTY SHARE			38,098	38,098	>100%
	93711 B&G/EQUIPMENT	162,433		114,000	114,000	#DIV/0!
	93711 B&G/CHRISTMAS TREE FOR CH	7,049			0	#DIV/0!
	93713 CORONER EQUIPMENT		6,000	3,000		
	93714 LCSSC IMPROVEMENTS				0	>100%
	93715 FRGDS/EQUIPMENT		50,000	0		
	93719 SUNSET GARDENS IMPROVEMENTS				0	>100%
	93720 OEM EQUIPMENT		4,200	2,500	-1,700	>100%
	93721 HERITAGE ADMIN EQUIPMENT		1,907			
	93722 TOURIST INFO COORD EQUIPMENT		3,411			
	93800 MISCELLANEOUS	-			0	#DIV/0!
	93626 ** RESERVE FOR CONTINGENCY			500,000	500,000	>100%
	TOTAL EXPENDITURES	764,405	1,398,275	2,217,214	818,939	59%
	UNAPPROPRIATED FUND BALANCE, END OF YR	652,120	884,613	203,404		
	CALCULATION MILL LEVY					
	AMT DERIVED FROM CURRENT TAXES FOR BUDGET	373,835	553,592	742,175		
	ADD:PROVISION FOR UNCOLLECTABLES	(2,554)	0	0		
	TOTAL AMOUNT PROPERTY TAX NEEDED	371,281	553,592	742,175		
	NET ASSESSED VALUATION	371,280,810	369,061,070	371,087,739		
	MILL LEVY REQUIRED	1.000	1.500	2.000		

LOGAN COUNTY
Sterling, Colorado

1/3/2024	SALES & USE TAX CAPITAL IMPROVEMENT FUND 24.	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
	FUND BALANCE, BEGINNING OF THE YEAR	5,243,656	5,589,436	2,244,653	-3,344,783	-60%
	REVENUES OTHER THAN PROPERTY TAXES					
	313 -NON PROPERTY TAXES					
	31301 SALES TAX	2,498,208	2,270,000	2,270,000		
	31302 USE TAX	89,700	24,000	24,000		
	360-MISCELLANEOUS RECEIPTS					
	31121 INTEREST EARNINGS	4,328	4,000	4,000		
	36427 UTILITY CREDIT	93,893				
	37000 TRANSFER FROM OTHER FUNDS					>100%
	TOTAL AVAIL REV OTHER THAN PROPERTY TAXES	2,686,129	2,298,000	2,298,000		
	TOTAL RESOURCES AVAILABLE	7,929,785	7,887,436	4,542,653	-3,344,783	-42%
	EXPENDITURES:					
	49805 COURTHOUSE					
	13810 BLDG RPRS & MAINTENANCE	351,966	13,000	36,000	23,000	177%
	20020 CAPITAL IMPROVEMENTS	94,540	2,500,000		-2,500,000	-100%
	49810 JUSTICE CENTER					
	13700 UTILITIES	253,643	268,133	250,000	-18,133	-7%
	13810 BLDG RPRS & MAINTENANCE		5,000	53,500	48,500	970%
	13830 MAINTENANCE CONTRACT	8,950	10,650	10,650		
	20019 JC FUND BAL/EXPENSES	165,027	600,000	100,000	-500,000	-83%
	20020 CAPITAL IMPROVEMENTS					#DIV/0!
	49815 CENTRAL SERVICES BUILDING					
	13810 BLDG RPRS & MAINTENANCE	92,109		100,112	100,112	>100%
	20020 CAPITAL IMPROVEMENTS					
	49820 FAIRGROUNDS					
	13810 BLDG RPRS & MAINTENANCE	403,433	100,000	99,500	-500	-1%
	20020 CAPITAL IMPROVEMENTS	114,206	210,000	15,000	-195,000	-93%
	20020 NEW EC BUILDING		1,100,000	1,325,000		
	49830 HERITAGE					
	13810 BLDG RPRS & MAINTENANCE			57,000	57,000	#DIV/0!
	20020 CAPITAL IMPROVEMENTS					>100%
	MISCELLANEOUS CAPITAL					
	49840 20020 IMPROVEMENTS/B&G		500,000	1,000,000		
	MISCELLANEOUS CAPITAL					
	49840 20020 IMPROVEMENTS (LED lighting					
	(PHASE I & II), etc)	805,859	290,000		-290,000	>100%
	56100 TREASURER FEES	50,616	46,000	46,000		
	TOTAL EXPENDITURES	2,340,349	5,642,783	3,092,762	-2,550,021	-45%
	UNAPPROPRIATED FUND BALANCE END OF YR	5,589,436	2,244,653	1,449,891	-794,762	-35%

**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 2024**

ACCT NO 25	PROPERTY TAX REQUIREMENT	ACTL PRIOR YR 2022 COL.1	PROJECTED CURRNT YR 2023 COL.2	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
FUND BALANCE, BEGINNING OF THE YR		2,802,625	2,654,889	4,184,635	1,529,746	58%
	NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES		1,476,244	371,088	(1,105,156)	-75%
REVENUE OTHER THAN CURRENT PROPERTY TAX						
INTERGOVERNMENTAL REVENUE						
33061	FLOOD DISASTER/FEMA/STATE					
33594	LOCAL FISCAL RECOVERY FUNDS					
OTHER REVENUE:						
31200	SPECIFIC OWNERSHIP TAX		140,000	37,000	(103,000)	-74%
	DELINQUENT TAXES-PENALTIES-					
31910	INTEREST	289				#DIV/0!
34008	LANDFILL DISPOSAL FEES	594,660	600,000	600,000		
39110	SALE OF ASSETS	32,853		100,000	100,000	>100%
39121	INSURANCE CLAIMS	236				
39124	DIVIDENDS-CORA FORFEITURE					
39128	OTHER/REFUNDS					
39137	RECYCLING REVENUE	3,680	4,000	4,000		
39138	CLOSURE COST SURCHARGE	56,240	57,000	57,000		
39139	E-WASTE RECYCLING REVENUE	535	500	500		
39404	TRANSFER FROM GENERAL FUND					
36417	REIMB ARPA PREMIUM PAY					
	PROCEEDS FROM CAPITAL LEASE					
	TOTAL AVAILABLE REVENUE OTHER THAN PROPERTY TAXES	688,493	801,500	798,500	(3,000)	
	TOTAL REVENUE	688,493	2,277,744	1,169,588	(1,108,156)	-49%
	TOTAL AVAILABLE RESOURCES	3,491,118	4,932,633	5,354,223	421,590	9%
	TOTAL EXPENDITURES	836,229	747,998	3,406,909	2,658,911	355%
INAPPROPRIATED FUND BALANCE END OF YR		2,654,889	4,184,635	1,947,314	(2,237,321)	-53%
	Less Closure Reserve	690,000	765,000	795,000		
	Less Eq reserve/New Cell development	900,000	1,100,000	850,000		
	Operating Fund Balance	1,064,889	2,319,635	302,314		
CALCULATION OF MILL LEVY						
	AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET		1,476,244	371,088	(1,084,291)	
	ADD:PROVISION FOR UNCOLLECTABLES					
	TOTAL AMOUNT PROPERTY TAX NEEDED		1,476,244	371,088	(1,084,291)	
	NET ASSESSED VALUATION	371,280,810	369,061,070	371,087,739	2,026,669	
	MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT	0.000	4.000	1.000	(3.000)	

LOGAN COUNTY
Sterling, Colorado

LOGAN COUNTY SOLID WASTE DISPOSAL SITE FUND 25.43240			ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
# OF EMPLOYEES							
11200	5	FULL TIME SALARIES	203,298	215,000	246,871	31,871	15%
11300	2	PART TIME SALARIES	49,482	52,270	53,339	1,069	2%
11400		TEMPORARY & OVERTIME	2,222	2,000	2,000		
		TOTAL SALARIES	255,002	269,270	302,210	32,940	12%
11610		SOCIAL SECURITY	15,799	16,695	18,737	2,042	12%
11611		MEDICARE TAX	3,695	3,904	4,382	478	12%
11620		WORKERS COMPENSATION	16,448	11,943	11,528	-415	-3%
11630		RETIREMENT	10,111	10,691	12,008	1,317	12%
11631		HEALTH INSURANCE	41,425	42,000	60,795	18,795	45%
11632		LIFE INSURANCE	240	230	335	105	46%
11633		ST/LT DISABILITY	1,015	990	1,306	316	32%
11634		UNEMPLOYMENT INSURANCE	510	539	604	65	12%
11635		CAFETERIA PLAN EXPENSE	282	300	282	-18	-6%
		TOTAL PERSONNEL EXPENSE	344,527	356,562	412,187	55,625	16%
12100		OFFICE SUPPLIES	2,225	4,000	5,000	1,000	25%
12200		OPERATING SUPPLIES	10,619	15,000	17,250	2,250	15%
12280		GAS-OIL-ANTIFREEZE	74,859	65,000	65,000		
12500		SOLID WASTE DISPOSAL FEE	28,579	35,000	35,000		
13100		PROFESSIONAL SERVICES	32,888	72,000	70,000	-2,000	-3%
13105		IT MAINTENCE	4,277	5,200	5,200		
13210		TELEPHONE/INTERNET	3,515	4,200	4,500	300	7%
13220		POSTAGE	2,310	3,000	3,200	200	7%
13400		ADVERTISING & LEGAL NOTICES	445	1,500	1,500		>100%
13610		PROPERTY LIABILITY INSURANCE	25,391	18,136	27,000	8,864	49%
13700		UTILITIES	7,681	8,500	8,500		
13810		REPAIR & MAINT(BUILDING)	1,348	2,000	2,000		
13814		MAINTENANCE AT LANDFILL	6,060	10,000	20,000	10,000	100%
13815		TIRE RECYCLE	7,462	8,500	9,500	1,000	12%
13816		SPRAYING	125	500	500		
13817		E-WASTE RECYLING	1,608	2,500	3,000	500	20%
13820		REPAIR & MAINT/EQUIPMENT	21,623	85,000	85,000		
13830		MAINTENANCE CONTRACTS	461	500	1,000	500	100%
13920		EQUIP & FIXTURE RENTAL	222	500	500		
14100		MISCELLANEOUS	454	300	300		>100%
14118		PERMITS	2,271	2,500	3,000	500	20%
14200		MEMBERSHIP & DUES	1,740	2,000	2,250	250	13%
14204		MEETING EXPENSE		100	250	150	150%
14317		MONITOR WELL TESTING	6,293	7,500	8,500	1,000	13%
14700		STAFF TRAINING	2,460	5,000	5,500	500	10%
		TOTAL OPERATING EXPENSE	244,916	358,436	383,450	25,014	7%
20000		CAPITAL OUTLAY	242,902		950,000	950,000	>100%
14325		EQUIPMENT REPLACEMENT RESERVE			100,000	100,000	>100%
48524		NEW CELL DEVELOPMENT			750,000	750,000	>100%
56100		TREASURERS FEES		29,000	7,422	-21,578	-74%
56130		FINANCIAL ASSURANCE			850	850	#DIV/0!
56135		CLOSURE COSTS RESERVE			795,000	795,000	>100%
56147		HEALTH INS DEDUCTIBLE RESERVE	3,884	4,000	4,000		
56152		HEALTH INS FAMILY RESERVE			4,000	4,000	>100%
93626		RESERVE FOR CONTINGENCY					
		AUDIT ADJUSTMENT					
		TOTAL OTHER EXPENSE	246,786	33,000	2,611,272	2,578,272	7813%
		SOLID WASTE DISPOSAL EXPENDITURES	836,229	747,998	3,406,909	2,658,911	355%
					2024 (APP)		
			CAPITAL OUTLAY				
		25.43240.20000	TRASH COMPACTOR		950,000		
		25.43240.20000	22'/24' FLAT BED TRAILER		-0-		
			Total		950,000		

LOGAN COUNTY

Sterling, Colorado

CONSERVATION TRUST FUND 27.45211		ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
FUND BALANCE, BEGINNING OF THE YEAR		350,508	353,817	275,365	-78,452	-22%
NET TOTAL REV TO BE DERIVED FROM PROP TAXES						
REVENUES						
LESS REVENUES OTHER THAN PROPERTY TAXES:						
INTERGOVERNMENTAL REVENUE						
33580	LOTTERY	83,030	96,200	90,000	-6,200	-6%
33581	GO CO GRANT					
OTHER REVENUE:						
31121	INTEREST EARNINGS	314	1,600	1,000	-600	-38%
39128	OTHER					
TOTAL AVAIL REV OTHER THAN PROP TAXES		83,344	97,800	91,000	-6,800	-7%
TOTAL AVAILABLE SOURCES		433,852	451,617	366,365	-85,252	-19%
EXPENDITURES						
93610	IMPROVEMENTS IN FRGRNDS (EC ADDITION/ARCHITECT ETC		175,000	9,600		
93611	PARKS	4,332				
93626	RESERVE FOR CONTINGENCY	75,703	1,252	250,000	248,748	>100%
TOTAL EXPENDITURES		80,035	176,252	259,600	83,348	>100%
UNAPPROPRIATED FUND BALANCE, END OF YR		353,817	275,365	106,765		

DESCRIPTION OF LINE 93610	2024
(8) PICNIC TABLES FRGRNDS	(APP) 9,600

LOGAN COUNTY

Sterling, Colorado

LOGAN COUNTY EMS - AMBULANCE SERVICE		COMMISSIONER		VARIANCE	% OF CHANGE
1/3/2024	29.47211	ACTUAL 2022	PROJECTED 2023	2024 2024 APP / 2023 PROJ	
FUND BALANCE, BEGINNING OF THE YEAR		135,840	68,752	167,316	98,564 143%
NET TOTAL REV TO BE DERIVED FROM PROP TAXES					
REVENUES					
LESS REVENUES OTHER THAN PROPERTY TAXES:					
INTERGOVERNMENTAL					
33052	STATE GRANTS (SUBJECT TO GRANT AWARD)				
33053	STATE EMS GRANT				
CHARGES AND SERVICE:					
32225	AMBULANCE FEES	726,935	850,000	850,000	
34180	CHARGES FOR SERVICES (STAND BY)	3,316	3,500	3,500	>100%
TRANSFERS FROM OTHER FUNDS					
37000	TRANSFER FROM GF	50,000	150,000	250,000	100,000 >100%
OTHER FINANCING SERVICES					
39121	INSURANCE CLAIMS				
39128	OTHER				
39153	REIMBURSEMENT OF EXPENDITURES				
TOTAL AVAIL REV OTHER THAN PROP TAXES		780,251	1,003,500	1,103,500	100,000 10%
TOTAL AVAILABLE SOURCES		916,091	1,072,252	1,270,816	198,564 19%
EXPENDITURES					
11200	6 EMS FIREFIGHTER SALARY	362,081	372,883	420,341	47,458 13%
11201	MEDICAL DIRECTOR	5,000	5,000	5,000	
11205	PROJECT PAY	43,314	38,584	40,274	1,690 >100%
11400	OVERTIME	78,633	65,000	70,000	5,000 8%
11610	FICA	6,641	6,455	7,581	1,126 17%
11620	WORKERS COMPENSATION	14,594	14,526	23,749	9,223 63%
11630	RETIREMENT	44,970	46,257	51,282	5,025 11%
11631	HEALTH INSURANCE	90,048	110,453	89,003	-21,450 -19%
11633	ST/LT DISABILITY	3,555	4,378	4,776	398 9%
TOTAL PERSONNEL EXPENSE		648,836	663,536	712,006	48,470 7%
12200	OPERATING SUPPLIES	19,672	20,000	20,000	
12205	PROTECTIVE CLOTHING & EQUIPMENT	472	4,000	6,000	2,000 50%
12206	MEDICAL SUPPLIES	44,162	62,000	65,000	3,000 5%
12280	VEHICLE FUEL, OIL & FLUIDS	14,987	13,000	15,000	2,000 15%
13100	PROFESSIONAL SERVICES (BILLING)	57,303	60,000	60,000	
13210	TELEPHONE/INTERNET/INTERNET	434	447	357	-90 -20%
13220	POSTAGE	39	40	40	
13610	INSURANCE/PROP & LIAB,E&O	8,597	9,139	9,300	161 2%
13612	VEHICLE INSURANCE	8,188	9,000	9,000	
13800	VEHICLE REPAIRS & MAINTENANCE	12,718	18,687	17,000	-1,687 -9%
13830	MAINTENANCE/SERVICE AGREEMENTS		2,537	2,537	
14100	MISCELLANEOUS				
14200	MEMBERSHIP & DUES	25	100	2,200	2,100 2100%
14204	MEETING EXPENSES				#DIV/0!
14319	ADMINISTRATIVE FEE	25,000	25,000	25,000	
14610	UNIFORMS FOR FT FIREFIGHTERS (6)	2,985	6,000	6,000	
14616	TURN OUT GEAR				
14700	TRAINING & RECERTIFICATION	3,471	10,000	10,000	
14720	PHYSICAL EXAMS & JOB-RELATED INOCULATIONS		1,000	1,000	
49539	AUDITING & BUDGETING	450	450	450	
TOTAL OPERATING EXPENSE		198,503	241,400	248,884	7,484 3%
TOTAL EXPENDITURES		847,339	904,936	960,890	55,954 6%
UNAPPROPRIATED FUND BALANCE, END OF YR		68,752	167,316	309,926	142,610 85%

CAPITAL EXPENDITURE request (contingent upon 50/50 grant)

2024

(APP)

23.49800.93681	(1)	AMBULANCE	200,000
01.49005.56136	(1)	AMBULANCE	100,000
TOTAL			300,000

LOGAN COUNTY

Sterling, Colorado

LOGAN COUNTY, COLORADO FAIR FUND SUMMARY

1/3/2024	26.46400	ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
FUND BALANCE - BEGINNING						
	prior yr cks voided/audit adj	155,245	236,662	298,944	62,282	26%
	Adjusted fund balance	155,245	236,662	298,944	62,282	26%
REVENUES:						
	NIGHT SHOW	154,564	205,025	138,400	-66,625	-32%
	DEMOLITION DERBY	70,977	72,034	69,000	-3,034	-4%
	BULL RIDING	60,080	56,578	54,000	-2,578	-5%
	RENTALS	38,950	41,385	38,500	-2,885	-7%
	RODEO QUEENS	4,860	5,765	5,700	-65	>100%
	JR RODEO	710	1,115	600	-515	-46%
	PARADE	10				>100%
	SPONSORSHIPS	49,710	49,600	45,000	-4,600	-9%
	CARNIVAL	95,440	88,230	80,000	-8,230	>100%
	BEER GARDEN	12,000	12,000	12,000		>100%
	OTHER FEES & CHARGES	52,617	6,461	6,450	-11	
	PRCA RODEO	59,862	62,997	59,000	-3,997	-6%
	TOTAL REVENUES	599,780	601,190	508,650	-92,540	-15%
GF TRANSFER TO FAIR FUND						
EXPENDITURES:						
	NIGHT SHOW	99,528	152,719	136,700	-16,019	-10%
	DEMOLITION DERBY	35,800	38,800	39,800	1,000	3%
	BULL RIDING	53,581	52,786	54,026	1,240	>100%
	CARNIVAL	36,383	40,621	37,000	-3,621	-9%
	RENTALS & FOOD BOOTH CONC	3,250	4,600	3,900	-700	>100%
	RODEO QUEENS	6,114	5,529	5,700	171	3%
	JR RODEO	1,117	480	2,325	1,845	>100%
	PARADE	350	800	1,500	700	>100%
	SALARIES	30,633	24,825	39,026	14,201	57%
	SUPPLIES	2,966	2,941	3,000	59	2%
	FAIRBOARD EXPENSES	3,778	3,105	4,400	1,295	42%
	PRINTING & ADVERTISING	31,626	31,285	33,000	1,715	5%
	CONTRACTED SERVICES	39,210	47,899	54,146	6,247	13%
	UTILITIES	16,026	25,970	29,000	3,030	>100%
	LIVESTOCK BUDGET			1,500	1,500	#DIV/0!
	MISCELLANEOUS	67,043	24,865	22,500	-2,365	-10%
	IMPROVEMENTS	17,586	7,195	9,800		
	PRCA RODEO	72,032	74,103	87,734	13,631	18%
	MEMORIAL DONATIONS	1,340	385		-385	>100%
	TOTAL EXPENDITURES	518,363	538,908	565,057	26,149	5%
	prior yr cks reissued					
	FUND BALANCE END OF YEAR	236,662	298,944	242,537	-56,407	-19%

LOGAN COUNTY
Sterling, Colorado

LOGAN COUNTY FAIR FUND 26.46400		ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
<u>NIGHT SHOW</u>						
REVENUE						
26.00000.45401	ADMISSION FEES	132,173	179,130	110,000	-69,130	-39%
26.00000.45402	NIGHT SHOW SPONSOR	10,000	10,000	10,000		
26.00000.45403	CONCESSIONS - T-SHIRTS ETC	391	3,775	400	-3,375	>100%
26.00000.45404	NIGHT SHOW PARTY ZONE	12,000	12,120	18,000	5,880	>100%
	Total Revenue	154,564	205,025	138,400	-66,625	-32%
EXPENSES -						
26.46401.16001	NIGHT SHOW	81,256	124,880	85,000	-39,880	>100%
26.46401.16005	SOUND, LIGHTS & STAGE	10,000	19,200	42,000	22,800	119%
26.46401.16008	MEALS & LODGING	3,807	3,191	4,000	809	>100%
26.46401.16009	ELECTRICAL/STAGE	845	1,100	1,100		>100%
26.46401.16015	INSURANCE/NIGHT SHOW	2,400	3,305	3,400	95	>100%
26.46401.14100	NIGHT SHOW MISCEL	1,220	1,043	1,200	157	>100%
	Total Expense	99,528	152,719	136,700	-16,019	-10%
<u>DEMOLITION DERBY</u>						
REVENUE						
26.00000.45410	ADMISSION FEES	64,977	67,034	64,000	-3,034	-5%
26.00000.45412	DEMO DERBY SPONSOR	6,000	5,000	5,000		>100%
	Total Demolition Derby Revenue	70,977	72,034	69,000	-3,034	-4%
EXPENSES						
26.46402.16020	DEMO DERBY CONTRACT	10,800	10,800	10,800		
26.46402.16025	DEMOLITION DERBY PURSE MONEY	25,000	28,000	29,000	1,000	>100%
	Total Demolition Derby Expense	35,800	38,800	39,800	1,000	3%
<u>BULL RIDING</u>						
REVENUE						
26.00000.45420	ADMISSION FEES	37,230	35,128	34,000	-1,128	-3%
26.00000.45421	BULL RIDING SPONSOR	22,850	21,450	20,000	-1,450	>100%
	Total Bull Riding Revenue	60,080	56,578	54,000	-2,578	-5%
EXPENSES						
26.46403.16030	BULL RIDING CONTRACT	50,250	50,250	50,250		>100%
26.46403.16035	BULL RIDING VIP CATERING	2,648	1,760	3,000	1,240	>100%
26.46403.16038	BULL RIDING MISC EXP	683	776	776		>100%
	Total Bull Riding Expense	53,581	52,786	54,026	1,240	>100%
<u>RENTALS & FOOD BOOTH CONCESSIONS</u>						
REVENUE						
26.00000.45440	BOOTH SPACE	29,495	32,100	30,000	-2,100	-7%
26.00000.45441	BOOTH SPACE/PD IN ADV FOR NEXT YR					
26.00000.45442	RV CAMPING SPACE	9,455	9,285	8,500	-785	-8%
	Total Rentals	38,950	41,385	38,500	-2,885	-7%
EXPENSES						
26.46405.16050	BOOTH SPACE/DAMAGE DPST REFND	1,000	1,700	1,000	-700	>100%
26.46405.16055	UTILITIES/ELECT FOR CAMPING SPOTS	2,250	2,900	2,900		>100%
	Total Rental Expense	3,250	4,600	3,900	-700	>100%
<u>RODEO QUEENS</u>						
REVENUE						
26.00000.45450	QUEEN FUND RAISING	4,860	5,765	5,700	-65	>100%
	Total Queen Revenue	4,860	5,765	5,700	-65	>100%
EXPENSE						
26.46406.16060	RODEO QUEEN	3,914	4,174	5,700	1,526	>100%
26.46406.16062	RODEO QUEEN SADDLE	2,200	1,355		-1,355	-100%
	Total Queen Expense	6,114	5,529	5,700	171	3%
<u>JUNIOR RODEO</u>						
REVENUE						
26.00000.45460	JR RODEO ENTRY FEES	710	715	600	-115	-16%
26.00000.46461	JR RODEO DONATIONS		400			
	Total Jr Rodeo revenue	710	1,115	600		
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		1,500		
26.46407.16075	JR RODEO AWARDS/PREMIUMS		480	725		
	Total Jr Rodeo expense	1,117	480	2,325	1,845	>100%
<u>PARADE</u>						
REVENUE						
26.00000.45470	PARADE REVENUE - LATE FEES	10				>100%
EXPENSE						
26.46408.16080	PARADE EXPENSE	350	800	1,500	700	>100%

LOGAN COUNTY
Sterling, Colorado

LOGAN COUNTY FAIR FUND 26.46400		ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
<u>SPONSORSHIPS</u>						
REVENUE						
26.00000.45480	CORPORATE SPONSORS	49,710	49,600	45,000	-4,600	-9%
26.00000.45482	4-H/FFA BUCKLE SPONSORS					
	Total Sponsorship	49,710	49,600	45,000	-4,600	-9%
<u>CARNIVAL</u>						
REVENUE						
26.00000.45430	CARNIVAL	95,440	88,230	80,000	-8,230	>100%
	Total Carnival Revenue	95,440	88,230	80,000	-8,230	>100%
EXPENSE						
26.46404.16040	CARNIVAL CONTRACT (MEGA PASSES)	36,383	40,621	37,000	-3,621	>100%
26.46404.16045	CARNIVAL ADVERTISING					#DIV/0!
	Total Carnival Expense	36,383	40,621	37,000	-3,621	-9%
<u>OTHER REVENUE & FEES</u>						
26.00000.33052	STATE GRANT - HB21-1262	45,670				
26.00000.39128	OTHER/DONATIONS	30	11			
26.00000.39153	REIMBURSEMENT OF EXPENDITURES	917	450	450		
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%
26.00000.45511	MERCHANDISE					>100%
26.00000.45540	PAYMENT FROM RAIN INSURANCE					
	Total Other Fees & Chgs Revenue	64,617	18,461	18,450	-11	
26.00000.37000	TRANSFER FROM GENERAL FUND					
<u>FAIR BOARD EXPENDITURES</u>						
<u>SALARIES</u>						
26.46400.11300	FAIR COORDINATOR	17,535	13,000	19,110	6,110	47%
26.46400.11400	FAIR COORDINATOR OT	1,431	5,026	2,500	-2,526	>100%
26.46400.11408	FAIR NIGHT SHOW WORKERS	1,802	2,116	4,000	1,884	>100%
26.46400.11410	BOX OFFICE STAFF	2,107	2,613	4,000		
	SALARIES	22,875	22,755	29,610	6,855	30%
26.46400.11610	SOCIAL SECURITY	1,423	1,400	1,836	436	31%
26.46400.11611	MEDICARE TAX	333	333	429	96	29%
26.46400.11620	WORKERS COMPENSATION	43	89	60	-29	-33%
26.46400.11630	RETIREMENT	701	145	764	619	427%
26.46400.11631	HEALTH INSURANCE	5,047		6,080	6,080	>100%
26.46400.11632	LIFE INSURANCE	33		33	33	#DIV/0!
26.46400.11633	ST/LT DISABILITY	84	4	101	97	2425%
26.46400.11634	UNEMPLOYMENT INSURANCE	46	45	59	14	31%
26.46400.11635	CAFETERIA PLAN EXPENSE	48	54	54		
	TOTAL PERSONNEL EXPENSE	30,633	24,825	39,026	14,201	57%
<u>SUPPLIES</u>						
26.46400.12200	SUPPLIES	2,275	2,241	2,200	-41	-2%
26.46400.13220	POSTAGE	691	700	800	100	14%
	Total Supplies	2,966	2,941	3,000	59	2%
<u>FAIR BOARD EXPENSES</u>						
26.46400.14100	MISCELLANEOUS	794	55	550	495	>100%
26.46400.14200	MEMBERSHIP & DUES	730	850	850		
26.46400.14204	MEETINGS & SEMINARS	2,254	2,200	3,000	800	>100%
	Total Fair Board Expenses	3,778	3,105	4,400	1,295	42%
<u>PRINTING & ADVERTISING</u>						
26.46400.13400	ADVERTISING	31,626	31,285	33,000	1,715	5%
26.46400.13500	PROGRAMS & PRINTING					>100%
26.46400.13500	POSTERS					>100%
	Total Printing & Adv Exp	31,626	31,285	33,000	1,715	5%
<u>CONTRACTED SERVICES</u>						
26.46400.12830	REFUND OT	6,590	11,986	6,500	-5,486	-46%
26.46400.12835	REFUND R&B WAGES	1,600	1,107	2,200	1,093	99%
26.46400.12840	SALARIES/SHRF OT	6,017	7,384	7,500	116	>100%
26.46400.12852	TICKET TAKERS CONTRACT	5,000	7,000	8,000	1,000	>100%
26.46400.12855	GRANDSTAND CLEANING	3,400	3,000	4,000	1,000	33%
26.46400.12856	RESTROOM CLEANING	3,400	3,400	4,000	600	18%
26.46400.12866	GATE KEEPER	2,700	2,700	3,000	300	11%
26.46400.12867	AMBULANCE STAND BY	1,080	1,160	1,400	240	21%
26.46400.12868	GOLF CART SERVICE			3,600	3,600	
26.46400.12870	MISCEL CONTRACTED SERVICES					
26.46400.12871	FAIR BOARD MANAGER	6,300	6,615	6,946	331	5%
26.46400.12872	FAIR BOARD MEMBERS	1,416	1,416	1,500	84	6%
26.46400.12875	SUPERINTENDENT BARBECUE	1,115	1,644	5,000	3,356	204%
26.46400.13100	PROFESSIONAL SERV	142				

LOGAN COUNTY
Sterling, Colorado

LOGAN COUNTY FAIR FUND 26.46400		ACTUAL 2022	PROJECTED 2023	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
26.46400.13105	IT MAINTENANCE		37	50		35%
26.46400.49539	AUDIT	450	450	450		
	Total Contracted Services	39,210	47,899	54,146	6,247	13%
	<u>UTILITIES, FUEL, ETC</u>					
26.46400.13300	FUEL		500	500		
26.46400.13700	ELECTRICAL/MIDWAY & OTHER	3,009	8,500	8,500		>100%
26.46400.13701	PORTABLE TOILETS/TRASH REMOVAL	13,017	16,970	20,000	3,030	>100%
	Total Utilities, Etc.	16,026	25,970	29,000	3,030	>100%
	<u>LIVESTOCK BUDGET</u>					
26.46400.12876	4-H LIVESTOCK BUDGET			1,200	1,200	#DIV/0!
26.46400.12877	4-H HORSE PROGRAM			300		
26.46400.12876	MISCELLANEOUS					>100%
	Total Livestock Budget			1,500	1,500	#DIV/0!
	<u>MISCELLANEOUS</u>					
26.46400.12880	TICKET REFUND	24				
26.46400.12882	SERVICE CHARGES/SET UP FEES	19,240	23,001	20,000	-3,001	-13%
26.46400.12885	4-H SALE/PURCHASE LIVESTOCK	600		600	600	#DIV/0!
26.46400.13920	EQUIP RENTAL	1,509	1,864	1,900	36	>100%
26.46400.33599	STATE GRANT - HB21-1262	45,670				
	Total Miscellaneous	67,043	24,865	22,500	-2,365	-10%
26.46400.20000	<u>CAPITAL OUTLAY/IMPROVEMENTS</u>	17,586	7,195	9,800		
<u>PRCA RODEO</u>						
<u>REVENUES</u>						
	<u>ADMISSION FEES-</u>					
26.00000.56200	PRCA RODEO	37,862	37,797	37,000	-797	-2%
	TOTAL ADMISSION FEES	37,862	37,797	37,000	-797	-2%
	<u>SPONSORS-</u>					
26.00000.56210	PRCA RODEO SPONSORS	22,000	23,000	20,000	-3,000	>100%
26.00000.56211	PRCA OTHER SPONSORSHIP					
26.00000.56220	PRCA BUCKLE SPONSORS					>100%
	TOTAL SPONSORS	22,000	23,000	20,000	-3,000	>100%
	<u>MISCELLANEOUS-</u>					
26.00000.56215	BRAND ACKNOWLEDGEMENT		200			
26.00000.56216	MEMORIAL DONATIONS					
26.00000.56217	COWBOY CHANNEL MEDIA RIGHTS		2,000	2,000		
	TOTAL PRCA REVENUES	59,862	62,997	59,000	-3,997	-6%
<u>EXPENDITURES</u>						
	<u>PRINTING & ADVERTISING-</u>					
26.46410.16140	PROGRAMS & PRINTING	890	1,200	1,200		>100%
	TOTAL PRINTING & ADVERTISING	890	1,200	1,200		>100%
	<u>CONTRACTED SERVICES-</u>					
26.46410.16100	STOCK CONTRACT/PRCA	32,459	33,109	33,109		>100%
26.46410.16105	PRCA STOCK EXP/FEED	500	500	750		
26.46410.16106	BRAND ACKNOWLEDGEMENT EXP	156	77	10,350	10,273	>100%
26.46410.16110	JUDGING & LABOR	1,200	1,200	1,500	300	>100%
26.46410.16111	MEALS & LODGING	2,040	2,571	2,100	-471	>100%
26.46410.16112	APPROVAL FEES & DUES	1,625	1,625	1,625		
26.46410.16120	ENTERTAINER/SPECIALTY ACT		3,000	3,000		>100%
26.46410.16125	PRCA RODEO SCREEN	6,000	6,000	6,000		
	TOTAL CONTRACTED SERVICES	43,980	48,082	58,434	10,352	22%
	<u>PRIZES & AWARDS-</u>					
26.46410.16108	PRCA PURSE MONEY	23,000	23,000	26,000	3,000	>100%
26.46410.16109	PRCA EVENT WINNER					>100%
	TOTAL PRIZES & AWARDS	23,000	23,000	26,000	3,000	>100%
	<u>MISCELLANEOUS-</u>					
26.46410.16150	TOUGH ENOUGH TO WEAR PINK DNTN	1,479	1,521	1,600	79	>100%
26.46410.16160	RODEO MISC /4-H DONATION	2,683	300	500		
	TOTAL MISCELLANEOUS	4,162	1,821	2,100	279	15%
	TOTAL PRCA EXPENDITURES	72,032	74,103	87,734	13,631	18%
26.46411.14207	MEMORIAL DONATION EXP	1,340	385			
	TOTAL FAIR REVENUES	599,780	601,190	508,650	-92,540	-15%
	TOTAL FAIR EXPENDITURES	518,363	538,908	565,057	26,149	5%
				(APP)		
	26.46400.20000 Swivel bar stools (6)			800		
	26.46400.20000 Replace North arena gate			1,000		
	26.46400.20000 Addtl lighting south side of bucking chutes			8,000		
	TOTAL			9,800		

**LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE
ADOPTED BUDGET**

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

Budget Year 2024

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 2024. 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 21, 2023 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 15, 2023-2016285

Prairie Mountain Media, LLC

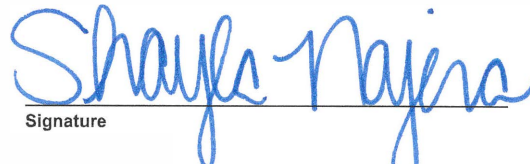
PUBLISHER'S AFFIDAVIT

**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 15, 2023


Signature

Subscribed and sworn to me before me this

15th day of November, 2023


Notary Public

(SEAL)

**MELISSA L. NAJERA
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20064049936
MY COMMISSION EXPIRES DEC. 11, 2026**

Account: 1050489
Ad Number: 2016285
Fee: \$18.24

RESOLUTION TO SET MILL LEVIES

No. 2023-45

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE 2023 ASSESSMENT YEAR PAYABLE IN 2024 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE LOGAN COUNTY PEST CONTROL DISTRICT, LOGAN COUNTY, COLORADO, FOR THE 2024 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 26th, 2023 and;

WHEREAS, the amount of money necessary to balance the budget for the general operating purposes is \$67,030 and;

WHEREAS, the 2023 valuation for assessment for the Logan County Pest Control District as certified by the County Assessor is \$132,733,382.

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 less temporary tax credit of .846 mills, plus an abatement of .191 mills resulting in .505 mills upon each dollar of the total valuation for assessment of all taxable property within the Logan County Pest Control District in 2024.

The details of the above tax levies are as follows:


<u>FUND</u>	<u>MILL LEVY</u>
General	1.160
Temporary Tax Credit	(.846)
Abatement/Tax Refund	<u>.191</u>
Total General	.505
 Total Levy	 .505

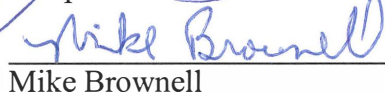
Section 2. That the Budget Officer is hereby authorized and directed to immediately certify to the County Commissioners of Logan County, Colorado the mill levies for the LOGAN COUNTY PEST CONTROL DISTRICT as herein above determined and set.

Adopted this 26th day of December, 2023.

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

 (Aye) (Nay)
Jerry A. Sonnenberg, Chairman

 (Aye) (Nay)
Joseph A. McBride

 (Aye) (Nay)
Mike Brownell

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 26th day of December, 2023.


County Clerk and Recorder

RESOLUTION TO ADOPT BUDGET

No. 2023-43

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, 2024, AND ENDING ON THE LAST DAY OF DECEMBER, 2024.

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 26, 2023 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 21, 2023, 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	\$	371,945
---	----	---------

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

From unappropriated fund balances	\$	289,464
From sources other than general property tax	\$	97,166
From the general property tax levy	\$	67,030
Total Logan County Pest Control District General Fund	\$	453,660

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 26th day of December, 2023.

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


Jerry A. Sonnenberg, Chairman

(Aye) (Nay)


Joseph A. McBride

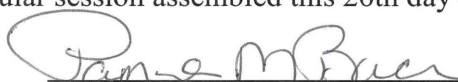
(Aye) (Nay)


Mike Brownell

(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 26th day of December, 2023.


County Clerk and Recorder

RESOLUTION TO APPROPRIATE SUMS OF MONEY

No. 2023-44

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 2024 BUDGET YEAR.

WHEREAS, the Board of County Commissioners has adopted the annual budget in accordance with the Local Government Budget Law, on December 26th, 2023; 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:

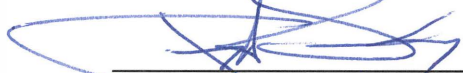
Section 1. That the following sums are hereby appropriated from the revenue of the General Fund, to the General Fund, for the purposes stated:


LOGAN COUNTY PEST CONTROL DISTRICT GENERAL FUND

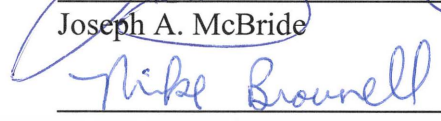
General Operation \$ 371,945

Adopted this 26th day of December, 2023.

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

 (Aye) (Nay)
Jerry A. Sonnenberg, Chairman

 (Aye) (Nay)
Joseph A. McBride

 (Aye) (Nay)
Mike Brownell

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 26th day of December, 2023.


County Clerk and Recorder



CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of LOGAN COUNTY, Colorado.On behalf of the LOGAN COUNTY,(taxing entity)^Athe PEST CONTROL DISTRICT COUNTY COMMISSIONERS(governing body)^Bof the COUNTY OF LOGAN(local government)^C

Hereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 132,733,382
assessed valuation of:

(GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F the tax levies must be
calculated using the NET AV. The taxing entity's total
property tax revenue will be derived from the mill levy
multiplied against the NET assessed valuation of:

\$ 132,733,382(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED
BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/26/2023 for budget/fiscal year 2024.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>1.160</u> mills	\$ <u>153,971</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u>.846</u> > mills	\$ < <u>112,292</u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>.314</u> mills	\$ <u>41,678</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	<u>.191</u> mills	\$ <u>25,352</u>
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____

TOTAL: [Sum of General Operating
Subtotal and Lines 3 to 7].505

mills

\$ 67,030Contact person: DEBBIE UNREINPhone: (970) 522-0880

Signed:

DEBBIE UNREINDigitally signed by DEBBIE UNREIN
Date: 2023.12.13 14:32:40 -07'00'

Title:

FINANCE/BUDGET OFFICER

Survey Question: Does the taxing entity have voter approval to adjust the general
operating levy to account for changes to assessment rates?

☐ Yes☒ No

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the
Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form
for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

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

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 11/30/2023

NAME OF TAX ENTITY: LOGAN COUNTY PEST CONTROL

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

IN ACCORDANCE WITH 39-5-12(2)(a) and 39-5-12(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2023:

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	122,513,050	A
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	132,733,382	B
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	0	C
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	132,733,382	D
5.	NEW CONSTRUCTION: *	5.	\$	252,250	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.	\$	108,605.06	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.	\$	25,354.48	K

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

* New Construction 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 39-5-12(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023:

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	906,322,103	L
ADDITIONS TO TAXABLE REAL PROPERTY					
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	2,320,526	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 39-5-12(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.	\$	927,135,938	V
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IN ACCORDANCE WITH 39-5-12(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 2022 COL.1	PROJECTED CURRNT YR 2023 COL.2	COMMISSIONER APPROVED 2024	VARIANCE 2024 APP / 2023 PROJ	% OF CHANGE
OPERATING FUND BALANCE, BEGINNING OF THE YEAR	270,686	305,936	289,464	-16,472	-5%
NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES	270,686 146,029	305,936 141,771	289,464 67,030	-74,741	-53%
REVENUES					
REVENUES OTHER THAN PROPERTY TAXES					
INTERGOVERNMENTAL REVENUE					
OTHER REVENUE:					
31200 SPECIFIC OWNERSHIP TAX	15,801	14,177	4,166	-10,011	-71%
31910 DELINQUENT TAXES-PENALTIES-INTEREST	515				#DIV/0!
33037 CO NOXIOUS WEED MGMT GRANT		10,000	10,000		
36417 REFUND/SALARY& FRINGE	14,965	15,000	15,000		
39110 SALE OF ASSETS					
39121 INSURANCE CLAIMS					
39123 REFUNDS					
39128 OTHER		284		(284)	
39134 MISC REVENUE (USER CHARGE)	54,013	53,000	53,000		
39153 REIMBURSEMENT OF EXPENDITURES					
39175 CONTRIBUTED CAPITAL					
39180 CENTENNIAL CONSERVATION DISTRICT (CCD)	10,000	25,000	15,000	-10,000	-40%
AUDIT ADJUSTMENT					
TOTAL AVAILABLE REVENUES OTHER THAN PROPERTY TAXES	95,294	117,461	97,166	-20,295	-17%
TOTAL REVENUES	241,323	259,232	164,196	-95,036	-37%
TOTAL AVAILABLE SOURCES	512,009	565,168	453,660	-111,508	-20%
TOTAL EXPENDITURES	206,073	275,704	371,945	96,241	35%
FUND BALANCE (INCLUDES TABOR RESERVE)	305,936	289,464	81,715	-207,749	-72%
RESTRICTED FOR EMERGENCIES (TABOR RESERVE)	7,000	7,000	7,000		
UNAPPROPRIATING FUND BALANCE, END OF YEAR	298,936	282,464	74,715	-207,749	-74%
CALCULATION OF MILL LEVY					
AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET	146,029	141,771	67,030	(100,110)	-53%
ADD:PROVISION FOR UNCOLLECTABLES	(552)	712		(712)	
TOTAL AMOUNT PROPERTY TAX NEEDED	145,477	142,483	67,030	(100,822)	-53%
NET ASSESSED VALUATION	125,411,130	122,513,050	132,733,382	18,233,912	8%
MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT	1.160	1.163	0.505	(0.867)	
NET ASSESSED VALUATION			132,733,382		
GENERAL OPERATING MILL LEVY	1.160	=	153,971		
REFUND & ABATEMENT	0.191	=	25,352		
TEMPORARY TAX CREDIT	(0.846)	=	(112,292)	(119,072)	
NET MILL LEVY	0.505	=	67,030		

LOGAN COUNTY*Sterling, Colorado*

**LOGAN COUNTY PEST CONTROL DISTRICT
C/O BOARD OF LOGAN COUNTY COMMISSIONERS, STERLING, COLORADO
BUDGET FOR YEAR 2024**

LOGAN COUNTY PEST CONTROL DISTRICT		ACTUAL	PROJECTED	COMMISSIONER	VARIANCE	
DISTRICT		2022	2023	APPROVED	2024 APP	% OF
1/3/2024	30.49900			2024	2023 PROJ	CHANGE
11200	1 PEST FUND SALARIES	64,860	67,311	71,001	3,690	5%
11204	OTHER SALARY	5,030	5,227	5,514	287	5%
11400	2 TEMPORARY & OVERTIME	7,926	10,000	10,000		
	TOTAL SALARIES	77,816	82,538	86,515	3,977	5%
11610	SOCIAL SECURITY	4,787	5,076	5,364	288	6%
11611	MEDICARE TAX	1,119	1,189	1,254	65	5%
11620	WORKERS COMPENSATION	3,289	2,291	1,973	-318	-14%
11630	RETIREMENT	2,795	2,902	3,061	159	5%
11631	HEALTH INSURANCE	10,356	10,807	12,159	1,352	13%
11632	LIFE INSURANCE	58	67	67		
11633	ST/LT DISABILITY	341	320	337	17	5%
11634	UNEMPLOYMENT INSURANCE	156	165	173	8	5%
11635	CAFETERIA EXPENSE	48	54	54		
	TOTAL PERSONNEL EXPENSE	100,765	105,409	110,957	5,548	5%
12100	OFFICE SUPPLIES	750	700	700		
12200	OPERATING SUPPLIES	1,915	2,000	2,000		
12202	CHEMICALS	44,389	45,000	45,000		
12280	GAS-OIL-ANTIFR (OPERATING)	7,135	4,000	4,000		
13100	PROFESSIONAL SERVICES	450	450	450		
13105	IT MAINTENANCE	1,069	1,690	1,690		
13210	TELEPHONE/INTERNET	1,535	1,500	1,500		
13220	POSTAGE	39	40	40		
13400	ADVERTISING & LEGAL NOTICES		25	25		
13610	PROPERTY LIABILITY INSURANCE	4,968	5,535	5,500	-35	-1%
13700	UTILITIES	15,718	9,000	9,000		
13800	REPAIRS & MAINTENANCE	5,086	4,500	4,500		
13810	REPAIR & MAINT (BUILDINGS)	1,457	1,500	1,500		
14005	PRAIRIE DOG CONTROL/LCPD**	5,080	7,250	10,000	2,750	38%
14006	GRASSHOPPER CONTROL/LCPD			5,000	5,000	#DIV/0!
14007	PRAIRIE DOG CONTROL/CCD***	10,000	10,255	15,000	4,745	46%
14009	GRASSHOPPER CONTROL/CCD					
14100	MISCELLANEOUS		1,200	1,200		
14200	MEMBERSHIP & DUES	468	500	500		
14204	MEETING EXPENSE	318	300	450	150	50%
14300	CO NOXIOUS WEED MGMT GRANT		10,000	10,000		
14700	STAFF TRAINING			100	100	#DIV/0!
	TOTAL OPERATING EXPENSE	100,377	105,445	118,155	12,710	12%
14325	EQUIPMENT RESERVE			140,000	140,000	#DIV/0!
20000	CAPITAL OUTLAY		60,000		-60,000	-100%
56100	TREASURER'S FEES	2,931	2,850	833	-2,017	-71%
56147	HEALTH INS DEDUCTIBLE RESERVE	2,000	2,000	2,000		
56152	HEALTH INS FAMILY RESERVE					>100%
	OTHER PEST FUND EXPENSES	4,931	64,850	142,833	77,983	120%
	PEST CONTROL EXPENDITURES	206,073	275,704	371,945	96,241	35%

**Logan County Pest District

***Centennial Conservation District

**2024
CAPITAL OUTLAY REQUESTED (APP)**