

LOGAN COUNTY, COLORADO

2025 Adopted Budget



**Board of County
Commissioners**

**315 Main Street
Sterling, CO 80751**

colorado.gov/logan



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**LOGAN COUNTY
Sterling, Colorado**

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COUNTY MISSION STATEMENT

THE MISSION OF LOGAN COUNTY:

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

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

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



BOARD OF COUNTY COMMISSIONERS:

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

2025 LOGAN COUNTY BUDGET MESSAGE

The approved 2025 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 2025 budget is balanced; represents the County’s financial plan for 2025; 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 2024 **net** assessed value for the 2025 budget year is \$376,214,102, which is a 1.38% increase from the 2024 value. The 2025 County mill levy certified is:

	MILL LEVY	REVENUE
Logan County	29.868	11,236,763
<u>FUNDS</u>		
General Fund	23.618	8,885,425
Road and Bridge	2.000	752,428
Dpt. of Human Services	2.300	865,292
TV Translator	.200	75,243
Capital Exp Fund	1.250	470,268
Solid Waste Fund	.500	188,107
Total Levy by Fund	29.868	11,236,763

Net property tax generated in 2025 is \$11,236,763.

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.

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 2025 budget year, the Board of County Commissioners approved a cost-of-living increase of 3% for all employees plus an additional 3% performance-based merit. The Commissioners are continually committed to looking at salaries based on the current market and minimum wage requirements.

In 2025, the health insurance premium costs for employee coverage increased 9%. 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 2025 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 5, 2024.

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 2025 General Fund operating budget is \$16,182,345, which is 13.30% more than the 2024 projected budget. The increase is mainly due to increases in salaries, health insurance and overall operating expenses.

General Fund mill levy is 23.618 mills. 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 2025 is 2.000 mills with an operating budget of \$8,422,628 which is a decrease of 44.01% from the 2024 expenditures. This is due to completing large projects such as overlay and a major bridge replacement. 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 \$4,100,000 in 2025.

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 2025 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 5.0% 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 1.9% 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 \$858,000.

TV Translator Fund –

The TV Translator Fund budget for 2025 is \$98,073. 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 2025 budget for the E911 Emergency Telephone Fund is \$4,975,839. 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 2025 is 1.250 mills which generates \$470,268 in property tax revenue. Projects in 2025 include upgrading various office equipment, upgrading software and network throughout the County, 2 fully equipped Sheriff vehicles and other miscellaneous maintenance 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, 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. No major projects are projected in 2025 other than the necessary ongoing maintenance of the facilities and Justice Center utilities. Total appropriation in 2025 is \$2,219,479.

Solid Waste Fund –

The 2025 budget for the Solid Waste Disposal Fund is \$2,740,826. Solid Waste will receive .500 mill in 2025 which will generate \$188,107 in property tax revenues. Property tax and disposal fees are the main source of revenue to operate. Capital improvement request includes 2 upgraded computers. 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 2025 budget is \$403,732, 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 2025 is \$1,084,425, which is an increase of 6.59% from the 2024 projected budget. Operating revenue is received through fees paid by insurance companies, Medicare, Medicaid, Veterans Administration, or self-pay. The County sets aside \$100,000 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 and a fee increase was implemented in 2023 to offset this trend. However, expenses continue to increase with revenues not meeting its needs and fee increases may be considered in 2025.

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 2025 is \$623,143 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. Its mill levy for 2025 will be 1.160 mills. The net assessed value for the 2025 budget is \$126,667,784, which is a decrease of 5% from 2024. 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 2025 is \$382,650, which is an increase of 77% 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

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 2025. 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 5, 2024 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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Prairie Mountain Media, LLC

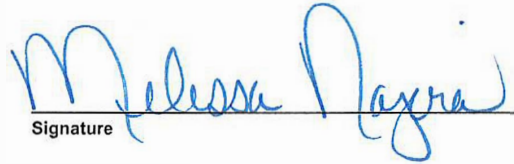
PUBLISHER'S AFFIDAVIT

**County of Logan
State of Colorado**

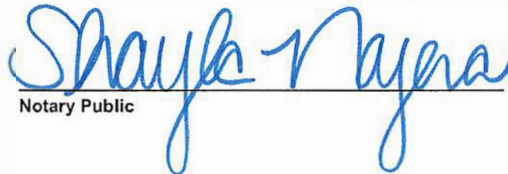
The undersigned, Agent, being first duly sworn under oath, states and affirms as follows:

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):

Oct 31, 2024


Signature

Subscribed and sworn to me before me this
1st day of November 2024.


Notary Public

(SEAL)

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

Account: 1050489
Ad Number: 2082364
Fee: \$19.20

RESOLUTION TO SET MILL LEVIES

No. 2024-38

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE 2024 ASSESSMENT YEAR PAYABLE IN 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF LOGAN, COLORADO, FOR THE 2025 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 10th, 2024 and;

WHEREAS, the amount of money necessary to balance the budget for the general operating purposes (General Fund) is \$8,885,425 and;

WHEREAS, the amount of money necessary to balance the budget for Road and Bridge Fund is \$752,428 and;

WHEREAS, the amount of money necessary to balance the budget for Human Services Fund is \$865,292 and;

WHEREAS, the amount of money necessary to balance the budget for Television Translator Fund is \$75,243 and;

WHEREAS, the amount of money necessary to balance the budget for Capital Expenditures Fund is \$470,268 and;

WHEREAS, the amount of money necessary to balance the budget for Solid Waste Fund is \$188,107 and;

WHEREAS, the 2024 Net valuation for assessment for the County of Logan as certified by the County Assessor is \$376,214,102.

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 2025 budget year, there is hereby levied a tax of 29.868 mills upon each dollar of the total valuation for assessment of all taxable property within the County in 2025.

The details of the above tax levies are as follows:

<u>FUND</u>	<u>MILL LEVY</u>
General	23.618
Road and Bridge	2.000
Human Services	2.300
Television Translator	.200
Capital Expenditure	1.250
Solid Waste	<u>.500</u>
Total Levy	29.868

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 10th day of December, 2024.

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

Mike Brownell (Aye) (Nay)
Mike Brownell, Chairman

Joseph A. McBride (Aye) (Nay)
Joseph A. McBride

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

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 10th day of December, 2024.

Pamela M. Bacon
County Clerk and Recorder



RESOLUTION TO ADOPT BUDGET

No. 2024-36

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, 2025, AND ENDING ON THE LAST DAY OF DECEMBER, 2025.

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 by October 15, 2024 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 5, 2024, 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	\$ 16,182,345
ROAD AND BRIDGE FUND	\$ 8,422,628
HUMAN SERVICES FUND	\$ 5,944,889
LODGING TAX FUND	\$ 297,602
CONTINGENCY FUND	\$ 858,000
TELEVISION TRANSLATOR FUND	\$ 98,073
E911 FUND	\$ 4,975,839
CAPITAL EXPENDITURES FUND	\$ 1,634,138
SALES AND USE TAX CAPITAL IMPROVEMENT FUND	\$ 2,219,479
SOLID WASTE DISPOSAL FUND	\$ 2,740,826
CONSERVATION TRUST FUND	\$ 403,732
AMBULANCE SERVICE FUND	\$ 1,084,425
FAIR FUND	\$ 623,143
TOTAL ALL FUNDS	\$ 45,485,119

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

GENERAL FUND

From unappropriated surpluses	\$ 6,886,561
From sources other than general property tax	4,256,764
From the general property tax levy	8,885,425
Total General Fund	\$ 20,028,750

ROAD AND BRIDGE FUND

From unappropriated surpluses	\$ 3,995,944
From sources other than general property tax	5,715,061
From the general property tax levy	752,428
Total Road and Bridge Fund	\$ 10,463,433

HUMAN SERVICES FUND

From unappropriated surpluses	\$ 905,641
From sources other than general property tax	4,646,886
From the general property tax levy	865,292
Total Human Services Fund	\$ 6,417,819

LODGING TAX FUND

From unappropriated surpluses	\$	175,102
From sources other than general property tax		122,500
From the general property tax levy		-0-
Total Lodging Tax Fund	\$	297,602

CONTINGENCY FUND

From unappropriated surpluses	\$	858,000
From other sources other than general property tax		-0-
From the general property tax levy		-0-
Total Contingent Fund	\$	858,000

TELEVISION TRANSLATOR FUND

From unappropriated surpluses	\$	50,012
From sources other than general property tax		7,526
From the general property tax levy		75,243
Total Television Translator Fund	\$	132,781

E911 FUND

From unappropriated surpluses	\$	2,739,839
From other sources other than general property tax		2,236,000
From the general property tax levy		-0-
Total E911 Fund	\$	4,975,839

CAPITAL EXPENDITURES FUND

From unappropriated surpluses	\$	916,488
From sources other than general property tax		565,500
From the general property tax levy		470,268
Total Capital Expenditures Fund	\$	1,952,256

SALES AND USE TAX CAPITAL IMPROVEMENT FUND

From unappropriated surpluses	\$	3,818,269
From sources other than general property tax		2,500,000
From the general property tax levy		-0-
Total Sales And Use Tax Capital Improvement Fund	\$	6,318,269

SOLID WASTE DISPOSAL FUND

From unappropriated surpluses	\$	3,939,260
From sources other than general property tax		850,250
From the general property tax levy		188,107
Total Solid Waste Disposal Fund	\$	4,977,617

CONSERVATION TRUST FUND

From unappropriated surpluses	\$	322,732
From sources other than general property tax		81,000
From the general property tax levy		-0-
Total Conservation Trust Fund	\$	403,732

AMBULANCE SERVICE FUND

From unappropriated surpluses	\$	186,472
From sources other than general property tax		1,153,000
From the general property tax levy		-0-
Total Ambulance Service Fund	\$	1,339,472

FAIR FUND

From unappropriated surpluses	\$	304,612
From sources other than general property tax		540,735
From the general property tax levy		-0-

Total Fair Fund

\$ 845,347

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 10th day of December, 2024.

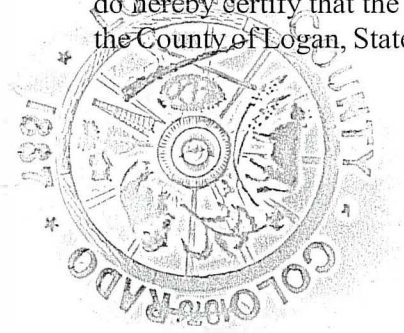
**BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF LOGAN AND
STATE OF COLORADO**

Mike Brownell (Aye) (Nay)
Mike Brownell, Chairman

Joseph A. McBride (Aye) (Nay)
Joseph A. McBride

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

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 10th day of December, 2024.



Pamela M Bacon
County Clerk and Recorder

RESOLUTION TO APPROPRIATE SUMS OF MONEY

No. 2024-37

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 2025 BUDGET YEAR.

WHEREAS, the Board of County Commissioners has adopted the annual budget in accordance with the Local Government Budget Law, on December 10, 2024; 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	\$ 16,182,345
ROAD AND BRIDGE FUND	\$ 8,422,628
HUMAN SERVICES FUND	\$ 5,944,889
LODGING TAX FUND	\$ 297,602
CONTINGENCY FUND	\$ 858,000
TELEVISION TRANSLATOR FUND	\$ 98,073
E911 FUND	\$ 4,975,839
CAPITAL EXPENDITURES FUND	\$ 1,634,138
SALES AND USE TAX CAPITAL IMPROVEMENT FUND	\$ 2,219,479
SOLID WASTE DISPOSAL SITE & FACILITY	\$ 2,740,826
CONSERVATION TRUST FUND	\$ 403,732
AMBULANCE SERVICE FUND	\$ 1,084,425
FAIR FUND	\$ 623,143
TOTAL ALL FUNDS	\$ 45,485,119

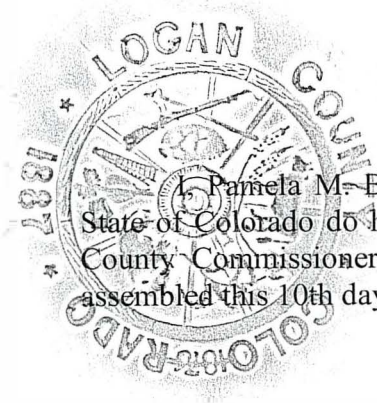
Adopted this 10th day of December, 2024.

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

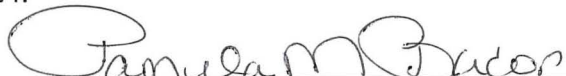
 (Aye) (Nay)
Mike Brownell, Chairman

 (Aye) (Nay)
Joseph A. McBride

 (Aye) (Nay)
Jerry A. Sonnenberg



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 10th day of December, 2024.


County Clerk and Recorder

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of _____, Colorado.

On behalf of the _____,
(taxing entity)^A

the _____,
(governing body)^B

of the _____,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ _____ 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: \$ _____ (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: _____ for budget/fiscal year _____ (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	_____ mills	\$ _____
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< _____ > mills	\$ < _____ >
SUBTOTAL FOR GENERAL OPERATING:	<input type="text"/> mills	\$ <input type="text"/>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<input type="text"/> mills	\$ <input type="text"/>

Contact person: _____ Daytime phone: () _____ (print)

Signed: Debbie Unrein Title: _____

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

County Tax Entity Code _____

DOLA LGID/SID _____

CERTIFICATION OF VALUATION BY LOGAN COUNTY COUNTY ASSESSOR

New Tax Entity YES NO

Date 11/21/2024

NAME OF TAX ENTITY: COUNTY

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

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024:

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	371,087,739	A
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	383,334,975	B
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	7,120,873	C
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	376,214,102	D
5.	NEW CONSTRUCTION: *	5.	\$	2,277,990	E
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	0	F
7.	ANNEXATIONS/INCLUSIONS:	7.	\$	0	G
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ~	8.	\$	0	H
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (20-1-301(1)(b), C.R.S.): Φ	9.	\$	0	I
10.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10.	\$	0.00	J
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$	0.00	K

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution
 * New Constitution is defined as: Taxable real property structures and the personal property connected with the structure.
 ≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.
 Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART.X, SEC.20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024:

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	1,812,256,646	L
ADDITIONS TO TAXABLE REAL PROPERTY					
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	8,973,100	M
3.	ANNEXATIONS/INCLUSIONS:	3.	\$	0	N
4.	INCREASED MINING PRODUCTION: §	4.	\$	0	O
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	\$	0	P
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	0	Q
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$	0	R
DELETIONS FROM TAXABLE REAL PROPERTY					
8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	0	S
9.	DISCONNECTIONS/EXCLUSIONS:	9.	\$	0	T
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	\$	0	U

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.
 * Construction is defined as newly constructed taxable real property structures.
 § Includes production from new mines and increases in production of existing producing mines.

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

1.	TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY	1.	\$	2,306,518,076	V
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IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

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

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

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

15-AR-DPT

ARL VOL 2

1-84 Rev 07-18



LOGAN COUNTY, COLORADO

LETTER OF BUDGET TRANSMITTAL

2025 BUDGET

Adopted December 10, 2024

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

Attached is the 2025 budget for the **COUNTY OF LOGAN in LOGAN COUNTY (38008)** submitted pursuant to Section 30-1-113 CRS. This budget was adopted on December 10, 2024. 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 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 \$376,214,102. Enclosed is a copy of the certification of mill levies sent to the County Commissioners in the preface to the budget.

Included within the 2025 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 2025 budget for the **LOGAN COUNTY PEST CONTROL DISTRICT (38009)** submitted pursuant to Section 30-1-113 CRS. This budget was adopted on December 10, 2024. 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 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 \$126,667,784. 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.

SIGNATURE OF OFFICER: *Debbie Unrein*

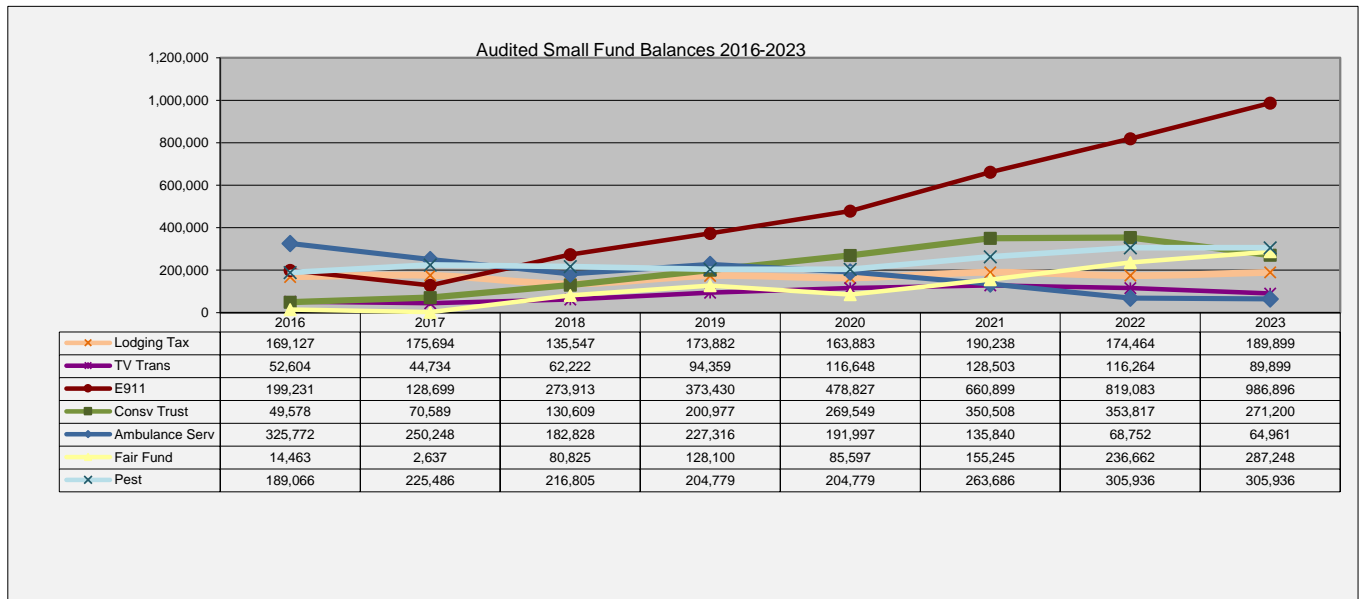
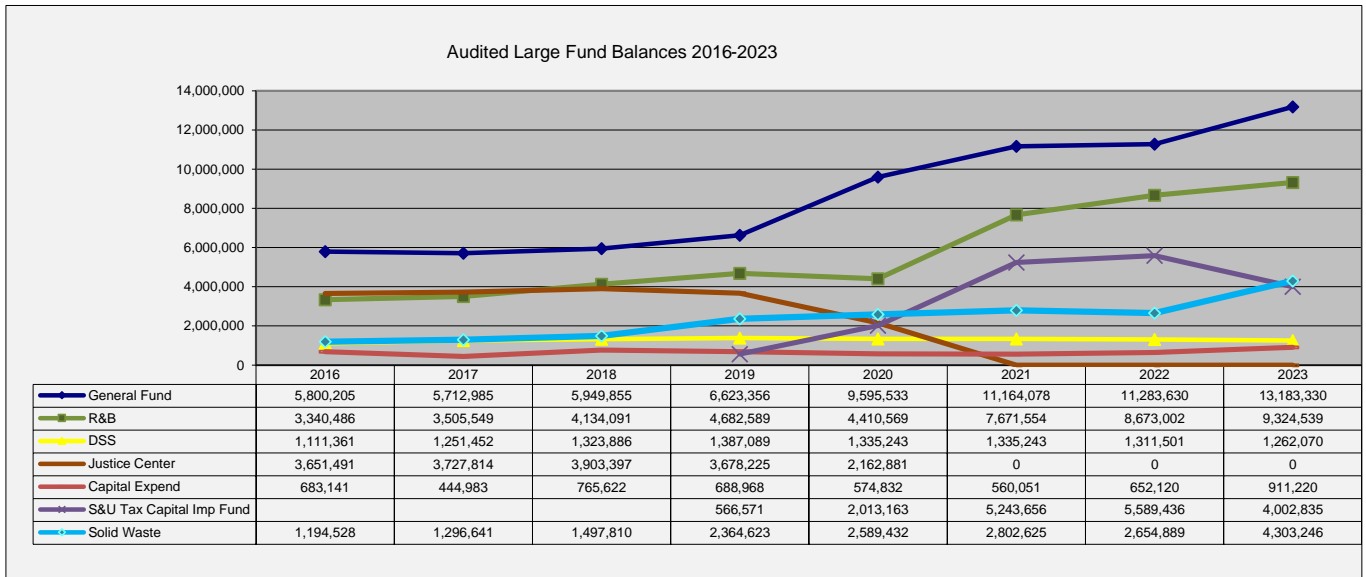
Debbie Unrein, Logan County Finance Budget Officer

12/12/2024

Date

LOGAN COUNTY FUND BALANCE HISTORY

	2016	2017	2018	2019	2020	2021	2022	2023
GENERAL FUND	5,800,205	5,712,985	5,949,855	6,623,356	9,595,533	11,164,078	11,283,630	13,183,330
ROAD AND BRIDGE	3,340,486	3,505,549	4,134,091	4,682,589	4,410,569	7,671,554	8,673,002	9,324,539
DPT OF HUMAN SERVICES	1,111,361	1,251,452	1,323,886	1,387,089	1,335,243	1,335,243	1,311,501	1,262,070
LODGING TAX	169,127	175,694	135,547	173,882	163,883	190,238	174,464	189,899
CONTINGENCY FUND	560,000	562,000	633,000	657,000	657,000	702,000	702,000	858,000
TV TRANSLATOR FUND	52,604	44,734	62,222	94,359	116,648	128,503	116,264	89,899
E911 AUTHORITY FUND	199,231	128,699	273,913	373,430	478,827	660,899	819,083	986,896
LC JUSTICE CENTER FUND	3,651,491	3,727,814	3,903,397	3,678,225	2,162,881	0	0	0
CAPITAL EXPENDITURES	683,141	444,983	765,622	688,968	574,832	560,051	652,120	911,220
SALES & USE TAX CAPITAL IMPROVEMENT FUND				566,571	2,013,163	5,243,656	5,589,436	4,002,835
SOLID WASTE DISPOSAL	1,194,528	1,296,641	1,497,810	2,364,623	2,589,432	2,802,625	2,654,889	4,303,246
CONSERVATION TRUST FUND	49,578	70,589	130,609	200,977	269,549	350,508	353,817	271,200
AMBULANCE SERVICE	325,772	250,248	182,828	227,316	191,997	135,840	68,752	64,961
FAIR FUND	14,463	2,637	80,825	128,100	85,597	155,245	236,662	287,248
Total LC Fund Balance	17,151,987	17,174,025	19,073,605	21,846,485	24,645,154	31,100,440	32,635,620	35,735,343
LC PEST CONTROL FUND	189,066	225,486	216,805	204,779	204,779	263,686	305,936	305,936



LOGAN COUNTY, COLORADO
COMPARATIVE SUMMARY OF PROPERTY TAX REVENUES
2025

	PRIOR YEAR 2023		CURRENT YEAR 2024		ADOPTED BUDGET YEAR 2025		INCREASE (DECREASE) BETWEEN BUDGET AND CURRENT YEAR LEVY	
	LEVY	AMOUNT	LEVY	AMOUNT	LEVY	AMOUNT	LEVY	AMOUNT
ASSESSED VALUATIONS, MILL LEVIES, & PROPERTY TAXES:								
NET ASSESSED VALUATION -COUNTY FUND	369,061,070		371,087,739		376,214,102			
GENERAL	14.032	5,200,974	8.077	2,997,276	23.618	8,885,425	15.541	5,888,149
ROAD & BRIDGE	8.000	2,965,217	4.500	1,669,895	2.000	752,428	(2.500)	(917,467)
HUMAN SERVICES	2.300	852,500	2.300	853,502	2.300	865,292		11,790
LODGING TAX FUND								
REVOLVING LOAN FUND								
CONTINGENT FUND								
TV TRANSLATOR	0.100	37,066	0.065	24,121	0.200	75,243	0.135	51,122
E911 AUTHORITY BOARD								
LOGAN COUNTY JUSTICE CENTER								
CAPITAL EXPENDITURES	1.500	555,981	2.000	742,175	1.250	470,268	(0.750)	(271,907)
SOLID WASTE SITE & FACILITY FUND	4.000	1,482,583	1.000	371,088	0.500	188,107	(0.500)	(182,981)
CONSERVATION TRUST								
AMBULANCE SERVICE								
FAIR FUND								
TOTALS	29.932	11,094,321	17.942	6,658,057	29.868	11,236,763 *	11.926	4,578,706
*INCLUDES TIF DISTRICT								
				<u>2024 Net</u>		<u>2025 Gross</u>		<u>2025 Net</u>
ASSESSED VALUATION				371,087,739		383,334,975		376,214,102
GENERAL OPERATING MILL LEVY			29.868	11,083,649	29.868	11,449,449	29.868	11,236,763
REFUNDS/ABATEMENTS			0.066	24,492				
TEMPORARY TAX CREDIT			(11.992)	(4,450,084)				
NET MILL LEVY			17.942	6,658,057	29.868	11,449,449	29.868	11,236,763

LOGAN COUNTY CONSOLIDATED FUND SUMMARY (38008)

	ACTUAL 2023 COL.1	PROJECTED 2024 COL.2	COMMISSIONER ADOPTED 2025 COL.4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
NET ASSESSED VALUE	369,061,070	371,087,739	376,214,102	5,126,363	1.38%
BEGINNING FUND BALANCE	33,337,620	35,735,343	25,098,932	-10,636,411	-29.76%
PROPERTY TAX	11,094,321	6,658,057	11,236,763	4,578,706	68.77%
REVENUE	30,124,039	26,261,731	22,675,222	-3,586,509	-13.66%
TOTAL AVAILABLE	74,555,980	68,655,131	59,010,917	-9,644,214	-14.05%
EXPENDITURES	37,962,637	43,556,200	45,485,119	1,928,919	4.43%
TRANSFER OUT	0	0	0	0	
ENDING FUND BALANCE	36,593,343	25,098,931	13,525,798	-11,573,133	-46.11%
COUNTY MILL LEVY	29.868	29.868	29.868	0.000	0.00%
(TEMPORARY TAX CREDIT)/ABATEMENT	0.064	-11.926	0.000	11.926	-100.00%
TEMPORARY TAX CREDIT/LC WATER CONSERVANCY DISTRICT			0.000	0.000	
MILL LEVY	29.932	17.942	29.868	11.926	0.665

SUMMARY BY FUND

GENERAL FUND

BEGINNING FUND BALANCE	11,985,630	13,183,330	6,886,561	-6,296,769	-47.76%
PROPERTY TAX	5,200,974	2,997,276	8,885,425	5,888,149	196.45%
REVENUE	10,298,900	4,988,501	4,256,764	-731,737	-14.67%
TOTAL AVAILABLE	27,485,504	21,169,107	20,028,750	-1,140,357	-5.39%
EXPENDITURES	13,444,174	14,282,546	16,182,345	1,899,799	13.30%
TRANSFER TO CONTINGENCY (TABOR)	0				
ENDING FUND BALANCE	14,041,330	6,886,561	3,846,405	-3,040,156	-44.15%
LESS TABOR RESERVE	-858,000				
USABLE FUND BALANCE	13,183,330	6,886,561	3,846,405	-3,040,156	
GF MILL LEVY	13.968	20.003	23.618	9.300	66.58%
(TEMPORARY TAX CREDIT)/ABATEMENT	0.064	-11.926	0.000	-0.064	-100.00%
TEMPORARY TAX CREDIT/LC WATER CONSERVANCY DISTRICT			0.000	0.000	
MILL LEVY	14.032	8.077	23.618	15.541	1.924

ROAD & BRIDGE

BEGINNING FUND BALANCE	8,673,002	9,324,539	3,995,944	-5,328,595	-57.15%
PROPERTY TAX	2,965,217	1,669,895	752,428	-917,467	-54.94%
REVENUE	7,266,540	8,044,896	5,715,061	-2,329,835	-28.96%
TOTAL AVAILABLE	18,904,759	19,039,330	10,463,433	-8,575,897	-45.04%
EXPENDITURES	9,580,220	15,043,386	8,422,628	-6,620,758	-44.01%
ENDING FUND BALANCE	9,324,539	3,995,944	2,040,805	-1,955,139	-48.93%
MILL LEVY	8.000	4.500	2.000	-2.500	-0.556

DEPARTMENT OF HUMAN SERVICES

BEGINNING FUND BALANCE	1,311,501	1,262,070	905,641	-356,429	-28.24%
PROPERTY TAX	852,500	853,502	865,292	11,790	1.38%
REVENUE	5,723,830	4,756,643	4,646,886	-109,757	-2.31%
TOTAL AVAILABLE	7,887,831	6,872,215	6,417,819	-454,396	-6.61%
EXPENDITURES	6,625,761	5,966,575	5,944,889	-21,686	-0.36%
ENDING FUND BALANCE	1,262,070	905,641	472,931	-432,710	-47.78%
MILL LEVY	2.300	2.300	2.300	0.000	0.000

LODGING TAX

BEGINNING FUND BALANCE	174,464	189,899	175,102	-14,797	-7.79%
REVENUE	128,027	127,823	122,500	-5,323	-4.16%
TOTAL AVAILABLE	302,491	317,722	297,602	-20,120	-6.33%
EXPENDITURES	112,592	142,620	297,602	154,982	108.67%
**ENDING FUND BALANCE	189,899	175,102	0		

CONTINGENCY

BEGINNING FUND BALANCE	702,000	858,000	858,000	0	0.00%
REVENUE	156,000	0	0	0	
TOTAL AVAILABLE	858,000	858,000	858,000	0	
EXPENDITURES	0	0	858,000	858,000	
**ENDING RESTRICTED FUND BALANCE	858,000	858,000	0		

TV TRANSLATOR

BEGINNING FUND BALANCE	116,264	89,899	50,012	-39,887	-44.37%
PROPERTY TAX	37,066	24,121	75,243	51,122	211.94%
REVENUE	3,743	4,723	7,526	2,803	59.35%
TOTAL AVAILABLE	157,073	118,743	132,781	14,038	11.82%
EXPENDITURES	67,174	68,731	98,073	29,342	42.69%
ENDING FUND BALANCE	89,899	50,012	34,708	-15,304	-30.60%
MILL LEVY	0.100	0.065	0.200	0.135	207.69%

LOGAN COUNTY CONSOLIDATED FUND SUMMARY (38008)

	ACTUAL 2023 COL.1	PROJECTED 2024 COL.2	COMMISSIONER ADOPTED 2025 COL.4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
E911					
BEGINNING FUND BALANCE	819,083	986,896	2,739,839	1,752,943	177.62%
REVENUE	531,090	2,216,659	2,236,000	19,341	0.87%
TOTAL AVAILABLE	1,350,173	3,203,555	4,975,839	1,772,284	55.32%
EXPENDITURES	363,277	463,716	4,975,839	4,512,123	973.04%
**ENDING FUND BALANCE	986,896	2,739,839	0		
CAPITAL EXPENDITURES FUND					
BEGINNING FUND BALANCE	652,120	911,220	916,488	5,268	0.58%
PROPERTY TAX	555,981	742,175	470,268	-271,907	-36.64%
REVENUE	1,070,022	993,203	565,500	-427,703	-43.06%
TOTAL AVAILABLE	2,278,123	2,646,598	1,952,256	-694,342	-26.24%
EXPENDITURES	1,366,903	1,730,110	1,634,138	-95,972	-5.55%
**ENDING FUND BALANCE	911,220	916,488	318,118	-598,370	-65.29%
MILL LEVY	1.500	2.000	1.250	-0.750	-37.50%
SALES & USE TAX CAPITAL IMPROVEMENT FUND					
BEGINNING FUND BALANCE	5,589,436	4,002,835	3,818,269	-184,566	
REVENUE	2,451,117	2,469,063	2,500,000	30,937	100.00%
TOTAL AVAILABLE	8,040,553	6,471,898	6,318,269	-153,629	100.00%
EXPENDITURES	4,037,718	2,653,629	2,219,479	-434,150	100.00%
**ENDING FUND BALANCE	4,002,835	3,818,269	4,098,790	280,521	100.00%
SOLID WASTE DISPOSAL FUND					
BEGINNING FUND BALANCE	2,654,889	4,303,246	3,939,260	-363,986	-8.46%
PROPERTY TAX	1,482,583	371,088	188,107	-182,981	-49.31%
REVENUE	863,207	889,625	850,250	-39,375	-4.43%
TOTAL AVAILABLE	5,000,679	5,563,959	4,977,617	-586,342	-10.54%
EXPENDITURES	697,433	1,624,699	2,740,826	1,116,127	68.70%
ENDING FUND BALANCE	4,303,246	3,939,260	2,236,791	-1,702,469	-43.22%
MILL LEVY	4.000	1.000	0.500	-0.500	>100%
CONSERVATION TRUST FUND					
BEGINNING FUND BALANCE	353,817	271,200	322,732	51,532	19.00%
REVENUE	93,635	87,882	81,000	-6,882	-7.83%
TOTAL AVAILABLE	447,452	359,082	403,732	44,650	12.43%
EXPENDITURES	176,252	36,350	403,732	367,382	1010.68%
**ENDING FUND BALANCE	271,200	322,732	0	-322,732	-100.00%
AMBULANCE SERVICE					
BEGINNING FUND BALANCE	68,752	64,961	186,472	121,511	187.05%
REVENUE	935,064	1,138,850	1,153,000	14,150	1.24%
TOTAL AVAILABLE	1,003,816	1,203,811	1,339,472	135,661	11.27%
EXPENDITURES	938,855	1,017,339	1,084,425	67,086	6.59%
ENDING FUND BALANCE	64,961	186,472	255,047	68,575	36.77%
FAIR FUND					
BEGINNING FUND BALANCE	236,662	287,248	304,612	17,364	6.04%
PRIOR YEAR ADJUSTMENT/TRANSFER				0	
REVENUE	602,864	543,863	540,735	-3,128	-0.58%
TOTAL AVAILABLE	839,526	831,111	845,347	14,236	1.71%
EXPENDITURES	552,278	526,499	623,143	96,644	18.36%
**ENDING FUND BALANCE	287,248	304,612	222,204	-82,408	-27.05%
LOGAN COUNTY PEST CONTROL FUND					
NET ASSESSED VALUE	122,513,050	132,733,382	126,667,784	-6,065,598	-4.57%
BEGINNING FUND BALANCE	305,936	321,373	280,898	-40,475	-12.59%
PROPERTY TAX	143,707	66,695	146,935	80,240	120.31%
REVENUE	120,362	108,588	99,640	-8,948	-8.24%
TOTAL AVAILABLE	570,005	496,656	527,473	30,817	6.20%
EXPENDITURES	248,632	215,758	382,650	166,892	77.35%
ENDING FUND BALANCE	321,373	280,898	144,823	-136,075	-48.44%
RESTRICTED FUND BALANCE (TABOR)	7,000	7,000	7,400	0	0.00%
ENDING USABLE FUND BALANCE	314,373	273,898	137,423	-136,075	-49.68%
MILL LEVY	1.163	0.505	1.160	0.655	129.70%

BUDGET SUMMARY FOR GENERAL FUND
LOGAN COUNTY, COLORADO

SUMMARY	ACTL PRIOR YR 2023 COL.1	PROJECTED CURRNT YR 2024 COL.2	COMMISSIONER APPROVED 2025 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
OPERATING FUND BALANCE, BEGINNING OF YEAR	11,985,630	13,183,330	6,886,561	(6,296,769)	-47.76%
Tabor Reserve -reflected in Contingency Fund (GASB 54) section 5 page 1	(858,000)				
NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES	5,200,974	2,997,276	8,885,425	5,888,149	196.45%
31112 CRS39-3-210 BACKFILL		282,215			
INTERGOVERNMENTAL REVENUE	6,516,101	565,022	443,184	(121,838)	-21.56%
OTHER REVENUE:	3,782,799	4,141,264	3,813,580	(327,684)	-7.91%
TOTAL AVAILABLE REVENUES OTHER THAN PROPERTY TAXES	10,298,900	4,988,501	4,256,764	(731,737)	-14.67%
TOTAL REVENUE	15,499,874	7,985,777	13,142,189	5,156,412	64.57%
TOTAL AVAILABLE RESOURCES	27,485,504	21,169,107	20,028,750	(1,140,357)	-5.39%
EXPENDITURES					
GENERAL GOVERNMENT	4,522,703	5,119,123	5,531,744	412,621	8.06%
JUDICIAL-DISTRICT ATTORNEY	592,258	627,793	627,793		
PUBLIC SAFETY	5,212,098	5,739,469	6,495,299	755,830	13.17%
AUXILIARY SERVICES	560,524	966,494	813,512	(152,982)	-15.83%
HEALTH & WELFARE	310,529	310,529	311,529	1,000	0.32%
MISCELLANEOUS	2,246,062	1,519,138	2,402,468	883,330	58.15%
TOTAL EXPENDITURES	13,444,174	14,282,546	16,182,345	1,899,799	13.30%
TRANSFER TO CONTINGENCY/TABOR					
GF OPERATING YR END FUND BAL	13,183,330	6,886,561	3,846,405	(3,040,156)	-44.15%
RESTRICTED FUNDS:	858,000	858,000	858,000		
FUND BALANCE INCLUDING TABOR RESERVE	14,041,330	7,744,561	4,704,405	(3,040,156)	-39.26%
CALCULATION OF MILL LEVY					
AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET	5,200,974	2,997,276	8,885,425	5,888,149	196.45%
ADD PROVISION FOR UNCOLLECT	(22,309)				
TOTAL AMOUNT PROPERTY TAX NEEDED	5,178,665	2,997,276	8,885,425	5,888,149	196.45%
NET ASSESSED VALUATION	369,061,070	371,087,739	376,214,102	5,126,363	1.38%
MILL LEVY	13.968	20.003	23.618		
REFUND/ABATEMENT	0.064	0.066			
TEMPORARY TAX CREDIT/LC WATER CONSERVANCY DISTRICT		(11.992)			
MILL LEVY REQUIRED	14.032	8.077	23.618	15.541	192.41%

GENERAL FUND REVENUE

ACCT NO GROUP		ACTL PRIOR YR 2023 COL.1	PROJECTED CURRNT YR 2024 COL.2	COMMISSIONER APPROVED 2025 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
99920	INTERGOVERNMENTAL REVENUE (SPECIFY SOURCE)					
99921	STATE					
99922	FEDERAL					
99920	- INTERGOVERNMENTAL REVENUE					
33001	CIGARETTE TAXES	4,792	3,221	2,500	-721	-22.38%
33002	STATE VETERANS AFFAIRS	13,877	14,273	14,273		
33003	STATE ELECTRICAL BOARD FINES					
33005	COST ALLOCATION	102,768	80,000	60,000	-20,000	-25.00%
33007	MV PENALTY ASSESSMENT					
33011	US MINERAL LEASING & SEV TAX	104,240	60,031	60,000	-31	-0.05%
33012 **	NON COUNTY PRISONERS	295,649	200,000	75,000	-125,000	-62.50%
33017 *	EMERGENCY MEDICAL SERVICE	132				
33018 *	VA GRANT/VOCA (FED)					
33020 *	VA GRANT/VALE	31,825	34,023	30,000	-4,023	-11.82%
33021 *	VALE SCHOLARSHIP GRANT	1,111				
33030 *	SEARCH & RESCUE GRANT		4,850		-4,850	
33031	CBI GRANT		13,535			
33033 *	BULLETPROOF VESTS GRANT (FED)		4,000	4,000		
33034	POST GRANT (SHERIFF)	16,117	11,500	6,000	-5,500	-47.83%
33039 *	LO CO EMERGENCY MANAGEMENT (FED)	50,292	51,363	51,363		
33040	OEM GRANT (FED)	7,491		4,000	4,000	
33041 *	DUI ENFORCEMENT	20,275	15,000	15,000		
33042 *	US MARSHALL					
33043	STATE GRANT ELECTION SECURITY	24,500				
33044	GRANT/FRAUD GUARD NOTIFICATION	9,819				
33047 *	SEAT BELT/CLICK IT OR TICKET	2,507	2,500	2,000	-500	-20.00%
33048 *	STATE ARCHI SEARCH GRANT					
33049 *	STATE GRANT TYLER UPGRADE					
33050	ELECTRONIC RECORDING TECH STATE GRANT	5,155				#DIV/0!
33051	GIS FUNDING/E911	1,383	2,000	1,500	-500	-25.00%
33054	NJC CONTRACT/FRGRND FACILITIES	18,000	18,000	18,000		
33056	SHRF MISC REVENUE		25		-25	
33057	BLUE SANTA REVENUE					
33070	REDI GRANT ANNEX RENOVATION	13,028				
33581	GOCO GRANT					
33594	LOCAL FISCAL RECOVERY FUNDS	897,356				
33595	CLRK GRANT/ TYLER SOFTWARE MAINT/ENDS 20	39,605				
33598	CLRK GRANT/ARCA SEARCH	9,376				
33600	CDOS PRNTR GRANT PROGRAM		3,806			
33601	GRANT/TORRENS BOOK PROJECT		27,695			
33602	LCWCD CONTRIBUTION	4,846,803	1,200			
33603	INSTITUTE FOR RESPONSIVE GVMNT		18,000			
33604	OUTDOOR EQUITY GRANT PROGRAM			99,548		
	TOTAL INTERGVMNTL REVENUE	6,516,101	565,022	443,184	-121,838	-21.56%
310	- TAXES					
31120	TAX ADVERTISING	6,311	6,000	6,000		
31130	TAX SALE	1,151	1,000		-1,000	-100.00%
31200	SPECIFIC OWNERSHIP TAXES	522,636	415,000	865,552	450,552	108.57%
313	- NON PROPERTY TAX					
31301	SALES TAX	1,166,853	1,201,000	1,200,000	-1,000	-0.08%
31302	USE TAX	47,637	44,000	45,000	1,000	2.27%
31910	DELINQUENT TAX-PENALTY-INT	2,482	14,000		-14,000	-100.00%
320	- LICENSES & PERMITS					
32110	LIQUOR LICENSES (15% ONLY)	1,687	3,100	2,500	-19,35%	-19.35%
32210	BUILDING PERMITS	7,148	23,000	15,000	-8,000	-34.78%
32220	ZONING FEES & PERMITS	3,900	5,200	4,000	-1,200	-23.08%
340	- CHARGES FOR SERVICES					
34001	SHERIFFS FEES	33,812	25,000	25,000		
34002	COUNTY CLERK FEE	238,808	300,000	275,000	250,000	-8.33%
34003	COUNTY TREASURER'S COMM & FEES	495,485	470,000	470,000	170,000	
34004	CLERKS REG FEES & SPECIAL PURPOSE	228,900	257,000	230,000	-27,000	-10.51%
34005	COUNTY COURT FEES	1,266	2,000	1,500	-500	-25.00%
34007	PUBLIC TRUSTEES FEES	17,749	17,000	17,000		
34009	ASSESSORS FEES		1,000	1,000		

LOGAN COUNTY
Sterling, Colorado

ACCT NO GROUP		ACTL PRIOR YR 2023 COL.1	PROJECTED CURRNT YR 2024 COL.2	COMMISSIONER APPROVED 2025 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
34010	SURVEYORS FEES					
34017	ELECTION FEES	38,287	42,000	31,000	-11,000	-26.19%
360	- MISCELLANEOUS RECEIPTS					
36120	INTEREST EARNINGS	133,386	350,000	175,000	-175,000	-50.00%
36416	REFUND/MV FUEL TAX	211	100	100		
36417	REFUND/SALARY & FRINGE	17,893	27,536	15,000	-12,536	-45.53%
36421	PROCEEDS FOR COUNTY ATTORNEY	156,300	151,530	75,000	-76,530	-50.50%
36423	PROCEEDS FOR LODGING TAX	33,000	33,000	33,000		
36424	SHERIFF OT REIMBURSEMENT	7,384	7,600	7,000	-600	-7.89%
36425	EXTENSION FAIR REVENUE	12,497	12,865	11,000	-1,865	-14.50%
370	- TRANSFERS FROM OTHER FUNDS					
39402	DEPARTMENT OF HUMAN SERVICES					
39404	LANDFILL FUND					
39405	TV TRANSLATOR					
390	- OTHER FINANCING SERVICES					
39110	SALE OF ASSETS	1,500	1,142		-1,142	
39111	SALE OF ASSETS-LAND	155,000				
39120 *	CLERK E-RECORDING	11,581	9,792	12,764	2,972	30.35%
39121	INSURANCE CLAIMS	52,324	379,444		-379,444	-100.00%
39124	DIVIDENDS-CORA FORFEITURES	26,062	19,240		-19,240	-100.00%
39127	CLRK/UNINSURED MOTORIST FEES	6,282	4,216	3,851	-365	-8.66%
39128	OTHER	11,734	5,978	5,700	-278	-4.65%
39133	RENTS/MISC & SERVICE CENTER	122,381	119,000	110,000	-9,000	-7.56%
39140	EXHIBIT CENTER RENT	19,511	13,791	10,000	-3,791	-27.49%
39141	SHERIFF/REV RESTITUTION	15,170	15,549	15,000	-549	-3.53%
39142 *	SHERIFF'S OFFICE COMMISSARY	23,715	25,000	25,000		
39143 *	PROCEEDS FROM SEIZ/CHECKING & SAV					#DIV/0!
39144	INMATE PHONE REVENUE	19,067	17,000	17,000		
39146	SILVER SNEAKER REVENUE	7,141	5,893	5,500	-393	-6.67%
39148	CONCEALED WEAPONS PERMIT FEE	19,788	20,000	20,000		
39149	VIN INSPECTION FEES	9,451	3,000	3,000		
39153	REIMBURSEMENT OF EXPENDITURES	20,209	23,000	20,000	-3,000	-13.04%
39154	SHERIFF REIMB OF EXPENDITURES	3,383	11,811	12,000	189	
39155	INMATE FUNDS/INACTIVE ACCOUNTS					
39158	SHERIFF ADMIN REVENUE	2,136	1,500	1,500		
39159	GARY DESOTO FINANCIALS/REVENUE	3,934	2,500	2,500		
39160	PROCEEDS FROM CAPITAL LEASE OBLGTN	25,137				
39161	CRT REVENUES	505	1,103		-1,103	-100.00%
39162	CLARENCE CORNER REVENUE	158	200	100	-100	-50.00%
39164	SHOOTING COMPLEX MEMBERSHIP	11,950	11,000	11,000		
39165	SSC TARGET AND MISC REV					#DIV/0!
39166	SSC DONATIONS	750	7,270		-7,270	-100.00%
39167	SSC LEASE/RENTS	6,878	6,966	7,000	34	0.49%
39168	TREE DONATIONS					#DIV/0!
39169	HERITAGE CENTER RENTAL	1,265	1,800	1,800		
39172	POSTAGE REIMBURSEMENT					
39173	SUNSET DONATIONS					#DIV/0!
39174	SSC DAILY USE FEES	24,991	25,135	25,000	-135	-0.54%
39176	VETERANS OFFICE DONATIONS	213	213	213		
39177	DONATIONS		40		-40	
39178	FAIRGROUND MEMORIAL DONATIONS	4,900	350		-350	
39179	FAIRGROUNDS SECURITY DEPOSIT	900				
39182	HERITAGE CENTER REVENUE		400			
	TOTAL OTHER REVENUE	3,782,799	4,141,264	3,813,580	-327,684	-7.91%
	AUDIT ADJUSTMENT					
	TOTAL INTERGOVERNMENTAL REVENUE AND OTHER REVENUE	10,298,900	4,706,286	4,256,764	-449,522	-9.55%
*	W/OUT GRANT & SET ASIDE MONIES	9,124,709	4,542,723	4,114,637	-428,086	-9.42%

**GENERAL FUND
EXPENDITURE FUNCTIONS**

ACCT NO		ACTL PRIOR YR	PROJECTED	COMMISSIONER		
GROUP	EXPENDITURE FUNCTION	2023	CURRNT YR	APPROVED	VARIANCE	% OF
		COL.1	COL.2	2025	INC/(DEC)	CHANGE
				COL. 4	COL.4-COL.2	COL.4-COL.2
400 GENERAL GOVERNMENT						
40110	COUNTY COMMISSIONERS	427,486	426,534	509,582	83,048	19.47%
40121	COUNTY ATTORNEY	313,825	332,972	366,874	33,902	10.18%
40122	COUNTY SURVEYOR			4,595	4,595	#DIV/0!
40124	PLANNING & ZONING	137,312	155,223	164,444	9,221	5.94%
40126	FINANCE	203,881	171,523	259,683	88,160	51.40%
40128	HUMAN RESOURCES	167,045	195,472	201,288	5,816	2.98%
40129	INFO TECHNOLOGY SERVICES	168,822	242,429	276,489	34,060	14.05%
40200	COUNTY CLERK & RECORDER	738,722	788,059	815,038	26,979	3.42%
40250	ELECTIONS	119,974	212,220	115,747	-96,473	-45.46%
40300	COUNTY TREASURER	377,178	402,860	464,038	61,178	15.19%
40123	PUBLIC TRUSTEE OFFICE	16,479	16,666	17,458	792	4.75%
40400	COUNTY ASSESSOR	726,637	878,385	901,989	23,604	2.69%
40600	MAINT OF BLDGS & GROUNDS	696,545	817,504	927,905	110,401	13.50%
40601	COURTHOUSE/ANNEX FACILITY	157,700	142,350	153,050	10,700	7.52%
40602	JUSTICE CENTER FACILITY	66,962	108,500	111,500	3,000	2.76%
40603	CENTRAL SERVICES FACILITY	58,723	70,050	73,650	3,600	5.14%
40604	HERITAGE CENTER FACILITY	34,423	42,500	42,500		
40605	EMERGENCY SERVICES BLDG	8,141	7,100	7,500	400	5.63%
46500	TOURIST INFO CENTER	102,848	108,776	118,414	9,638	8.86%
	TOTAL	4,522,703	5,119,123	5,531,744	412,621	8.06%
JUDICIAL						
41510	DISTRICT ATTORNEY	592,258	627,793	627,793		
	TOTAL	592,258	627,793	627,793		
420 PUBLIC SAFETY						
42110	COUNTY SHERIFF	2,611,697	2,716,703	3,110,656	393,953	14.50%
42120	COUNTY JAIL	2,168,144	2,530,482	2,896,512	366,030	14.46%
42130	COUNTY CORONER	228,884	270,913	272,980	2,067	0.76%
42140	VICTIMS ASSISTANCE	79,464	84,961	90,084	5,123	6.03%
42410	EMERGENCY MANAGEMENT	123,909	136,410	125,067	-11,343	-8.32%
	TOTAL	5,212,098	5,739,469	6,495,299	755,830	13.17%
4600 AUXILIARY SERVICES						
46100	EXTENSION SERVICES	174,657	186,882	300,334	113,452	60.71%
46101	EXTENSION FAIR	39,603	45,257	40,602	-4,655	-10.29%
46300	FAIRGROUNDS	130,387	493,025	214,735	-278,290	-56.45%
46301	SUNSET GARDENS	14,436	19,170	23,309	4,139	21.59%
46600	SHOOTING SPORTS COMPLEX	35,047	37,119	36,695	-424	-1.14%
46700	VETERANS OFFICE	42,155	45,491	63,166	17,675	38.85%
46800	HERITAGE CENTER	101,657	117,950	113,071	-4,879	-4.14%
46910	DESOTO YOUTH CENTER	21,682	20,700	20,700		
49004	LIBRARY	900	900	900		
	TOTAL	560,524	966,494	813,512	-152,982	-15.83%
48000	HEALTH & WELFARE	310,529	310,529	311,529		0.32%
	SUBTOTAL	11,198,112	12,763,408	13,779,877	1,016,469	7.96%
MISCELLANEOUS						
48000	INTERGOVERNMENTAL	71,063	73,898	69,046	-4,852	-6.57%
49000	MISCELLANEOUS	2,170,610	1,445,240	2,333,422	888,182	61.46%
49000	DEBT SERVICE PRINCIPAL	4,389				
	TOTAL MISCELLANEOUS	2,246,062	1,519,138	2,402,468	883,330	58.15%
	TOTAL EXPENDITURES	13,444,174	14,282,546	16,182,345	1,899,799	13.30%

12/13/2024	COMMISSIONERS 01.401.40110	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
	# OF EMPLOYEES					
51100	3 ELECTED OFFICIALS SALARIES	241,716	237,233	268,259	31,026	13%
51200	1 FULL TIME SALARIES	64,333	70,418	74,644	4,226	6%
51300	0.5 SHARED POSITION SALARY	3,625		20,256	20,256	#DIV/0!
51400	TEMPORARY & OVERTIME	97				
	TOTAL SALARIES	309,771	307,651	363,159	55,508	18%
52610	SOCIAL SECURITY	18,624	18,151	22,516	4,365	24%
52611	MEDICARE TAX	4,356	4,276	5,266	990	23%
52620	WORKERS COMPENSATION	359	280	300	20	7%
52630	RETIREMENT	12,387	12,306	14,526	2,220	18%
52631	HEALTH INSURANCE	45,728	48,725	59,567	10,842	22%
52632	LIFE INSURANCE	230	229	302	73	32%
52633	ST/LT DISABILITY	335	375	306	-69	-18%
52634	UNEMPLOYMENT INSURANCE	136	141	190	49	35%
	TOTAL PERSONNEL EXPENSE	391,926	392,134	466,132	73,998	19%
52100	OFFICE SUPPLIES	4,536	3,500	3,500		
54100	PROFESSIONAL SERVICES	15,422	15,000	20,000	5,000	33%
54210	TELEPHONE/INTERNET	2,223	2,400	2,400		
54220	POSTAGE	482	500	550	50	10%
54400	ADVERTISING	6,006	5,500	5,000	-500	-9%
54820	REPAIR & MAINT/EQUIPMENT		100	500	400	400%
54830	MAINTENANCE CONTRACTS	620	600	800	200	33%
55100	MISCELLANEOUS	360	500	500		
55200	MEMBERSHIP & DUES	670	700	1,000	300	43%
55201	DUES & MEETINGS (DISTRICT #1)	2,066	2,000	3,000	1,000	50%
55202	DUES & MEETINGS (DISTRICT #2)	250	900	3,000	2,100	233%
55203	DUES & MEETINGS (DISTRICT #3)	2,166	2,500	3,000	500	20%
55204	MEETING EXPENSE	79	200	200		
55700	STAFF TRAINING					
59010	CAPITAL OUTLAY	680				>100%
	AUDIT ADJUSTMENT					
	TOTAL OPERATING EXPENSE	35,560	34,400	43,450	9,050	26%
	COMMISSIONER EXPENDITURES	427,486	426,534	509,582	83,048	19%

<i>CAPITAL EXPENDITURE REQUEST</i>	2025
23.498.49800.58684	(APP)
NEW COMPUTERS (2)	-0-

LOGAN COUNTY
Sterling, Colorado

12/13/2024	ATTORNEY 01.401.40121	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
	# OF EMPLOYEES					
51200	2 FULL TIME SALARY	231,859	244,097	258,743	14,646	6%
51300	1 PART TIME SALARIES	19,384	18,000	20,702	2,702	15%
51400	TEMPORARY & OVERTIME					
52500	SICK LEAVE RESERVE LIABILITY					>100%
	TOTAL SALARIES	251,243	262,097	279,445	17,348	7%
52610	SOCIAL SECURITY	14,743	15,385	17,326	1,941	13%
52611	MEDICARE TAX	3,448	3,591	4,052	461	13%
52620	WORKERS COMPENSATION	351	309	350	41	13%
52630	RETIREMENT	9,739	10,484	11,178	694	7%
52631	HEALTH INSURANCE	23,407	28,288	39,712	11,424	40%
52632	LIFE INSURANCE	124	125	201	76	61%
52633	ST/LT DISABILITY	1,218	1,031	901	-130	-13%
52634	UNEMPLOYMENT	502	524	559	35	7%
	TOTAL PERSONNEL EXPENSE	304,775	321,834	353,724	31,890	10%
53100	OFFICE SUPPLIES	588	900	1,400	500	56%
53112	LIBRARY	3,060	3,200	3,300	100	3%
54100	PROFESSIONAL SERVICES	75	1,000	1,000		
54210	TELEPHONE/INTERNET	1,732	1,800	1,800		
54220	POSTAGE	97	150	200	50	33%
54300	FUEL/MILEAGE	116	244	200	-44	>100%
54400	ADVERTISING & LEGAL NOTICES			300	300	#DIV/0!
54820	RPR & MAINTENANCE/EQUIPMENT			500	500	>100%
55200	MEMBERSHIP & DUES	1,612	2,294	2,150	-144	-6%
55204	MEETING EXPENSE	1,770	1,550	2,300	750	>100%
55700	STAFF TRAINING					
59010	CAPITAL OUTLAY					
	AUDIT ADJUSTMENT					
	TOTAL OPERATING EXPENSE	9,050	11,138	13,150	2,012	18%
	ATTORNEY EXPENDITURES	313,825	332,972	366,874	33,902	10%

<i>CAPITAL EXPENDITURE REQUEST</i>	2025
23,498,49800.58705	(APP)
Computers w/webcam and speakers (3)	5,000

LOGAN COUNTY
Sterling, Colorado

12/13/2024	SURVEYOR 01.401.40122	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
	51100			4,595	4,595	>100%
	54201					
	54301					
	54302					
	54304					
	54620					
	AUDIT ADJUSTMENT					
	SURVEYOR EXPENDITURES			4,595	4,595	>100%

LOGAN COUNTY
Sterling, Colorado

		PLANNING & ZONING	ACTUAL	PROJECTED	COMMISSIONER	VARIANCE	
		01.401.40124	2023	2024	APPROVED	2025 APP	% OF
12/13/2024					2025	/	CHANGE
						2024 PROJ	
REVENUE							
	BUILDING & SPECIAL USE PERMITS		7,148	23,000	15,000	-8,000	-35%
	ZONING FEES & PERMITS		3,900	5,200	4,000	-1,200	-23%
	TOTAL		11,048	28,200	19,000	-9,200	-33%
EXPENDITURES							
# OF EMPLOYEES							
51200	2 FULL TIME SALARIES		94,948	101,981	108,100	6,119	6%
51400	TEMPORARY & OVERTIME						
	TOTAL SALARIES		94,948	101,981	108,100	6,119	6%
52610	SOCIAL SECURITY		5,729	6,157	6,756	599	10%
52611	MEDICARE TAX		1,340	1,438	1,567	129	9%
52620	WORKERS COMPENSATION		887	812	900	88	11%
52630	RETIREMENT		3,798	4,079	4,324	245	6%
52631	HEALTH INSURANCE		21,843	24,362	26,474	2,112	9%
52632	LIFE INSURANCE		115	115	134	19	17%
52633	ST/LT DISABILITY		501	450	348	-102	-23%
52634	UNEMPLOYMENT INSURANCE		190	204	216	12	6%
	TOTAL PERSONNEL EXPENSE		129,351	139,598	148,819	9,221	7%
53100	OFFICE SUPPLIES		1,279	1,800	1,800		
54000	COMPENSATION PC & BOA & RTZ		702	600	600		
54210	TELEPHONE/INTERNET		1,172	825	825		
54220	POSTAGE		175	400	400		
54300	FUEL/MILEAGE		1,155	2,000	2,000		
54400	ADVERTISING		48	500	500		
54800	VEHICLE MAINTENANCE		116	800	800		
54820	REPAIR & MAINT/EQUIPMENT			500	500		
54830	MAINTENANCE CONTRACTS		1,028	1,200	1,200		
54837	GIS MAPPING SYSTEM		1,250	3,000	3,000		
55100	MISCELLANEOUS					-2,000	-100%
55110	COMPUTER SOFTWARE SUPPORT		990	2,000	2,000	1,500	300%
55200	MEMBERSHIP & DUES			500	500		
55204	MEETING EXPENSE		46	500	500	-500	-50%
55700	STAFF TRAINING			1,000	1,000		
59010	CAPITAL OUTLAY						
	TOTAL OPERATING EXPENSE		7,961	15,625	15,625		
	PLANNING & ZONING EXPENDITURES		137,312	155,223	164,444	9,221	6%

LOGAN COUNTY
Sterling, Colorado

		ACTUAL	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
12/13/2024	FINANCE 01.401.40126.					
# OF EMPLOYEES						
51200	1 FULL TIME SALARIES	103,743	8,505	90,317	81,812	962%
51300	2 PART TIME SALARIES	39,286	68,000	70,960	2,960	4%
51400	TEMPORARY & OVERTIME	341	77		-77	
52500	SICK LEAVE RESERVE LIABILITY			250	250	>100%
	TOTAL SALARIES	143,370	76,582	161,527	84,945	111%
52610	SOCIAL SECURITY	8,719	4,656	10,015	5,359	115%
52611	MEDICARE TAX	2,039	1,087	2,342	1,255	115%
52620	WORKERS COMPENSATION	143	108	150	42	39%
52630	RETIREMENT	5,721	3,063	6,461	3,398	111%
52631	HEALTH INSURANCE	21,689	24,152	26,474	2,322	10%
52632	LIFE INSURANCE	113	104	134	30	29%
52633	ST/LT DISABILITY	641	510	286	-224	-44%
52634	UNEMPLOYMENT INSURANCE	287	153	323	170	111%
	TOTAL PERSONNEL EXPENSE	182,722	110,415	207,712	97,297	88%
53100	OFFICE SUPPLIES	4,016	4,500	4,500		
54100	PROFESSIONAL SERVICES	5,250	5,350	5,350		
54210	TELEPHONE/INTERNET	658	750	800	50	7%
54220	POSTAGE	79	150	200	50	33%
54400	ADVERTISING					
54820	REPAIR & MAINT/EQUIPMENT	110		250	250	#DIV/0!
54830	MAINTENANCE CONTRACTS	963	960	960		
54839	FINANCIAL SYSTEM	9,691	48,698	39,211	-9,487	-19%
55100	MISCELLANEOUS					
55200	MEMBERSHIP & DUES	350	350	350		
55204	MEETING EXPENSE	42	100	100		
55700	STAFF TRAINING		250	250		>100%
59010	CAPITAL OUTLAY					>100%
	AUDIT ADJUSTMENT					
	TOTAL OPERATING EXPENSE	21,159	61,108	51,971	-9,137	-15%
	FINANCE EXPENDITURES	203,881	171,523	259,683	88,160	51%

	2025 (APP)
<i>CAPITAL EXPENDITURE REQUEST</i>	
23.498.49800.58685	
1 FINANCE/HR TYLER IMPLEMENTATIO	65,000
2 COMPUTERS (2)	1,800
3 COPIER W/INSTALL AND TONER	4,000

LOGAN COUNTY
Sterling, Colorado

		ACTUAL	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
HUMAN RESOURCES						
01.401.40128.		2023				
12/13/2024						
# OF EMPLOYEES						
51200	2 FULL TIME SALARIES	115,102	125,415	132,940	7,525	6%
51400	TEMPORARY & OVERTIME	2,129	500	500		
	TOTAL SALARIES	117,231	125,915	133,440	7,525	6%
52610	SOCIAL SECURITY	7,120	7,681	8,273	592	8%
52611	MEDICARE TAX	1,665	1,801	1,935	134	7%
52620	WORKERS COMPENSATION	114	90	110	20	22%
52630	RETIREMENT	4,604	5,037	5,338	301	6%
52631	HEALTH INSURANCE	21,843	24,362	26,474	2,112	9%
52632	LIFE INSURANCE	125	125	134	9	7%
52633	ST/LT DISABILITY	607	627	428	-199	-32%
52634	UNEMPLOYMENT INSURANCE	234	252	267	15	6%
	TOTAL PERSONNEL EXPENSE	153,543	165,890	176,399	10,509	6%
53100	OFFICE SUPPLIES	2,694	2,700	3,000	300	11%
54210	TELEPHONE/INTERNET	440	440	450	10	2%
54220	POSTAGE	253	300	300		
54400	ADVERTISING	2,063	3,500	4,000	500	14%
54820	REPAIR & MAINT/EQUIPMENT			250	250	>100%
54830	MAINTENANCE CONTRACTS	1,538	950	950		
54839	FINANCIAL SYSTEM	6,389	21,492	15,039	-6,453	-30%
55100	MISCELLANEOUS		75	100	25	>100%
55200	MEMBERSHIP & DUES	125	125	200	75	60%
55204	MEETING EXPENSE			300	300	#DIV/0!
55700	STAFF TRAINING			300	300	#DIV/0!
59010	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	13,502	29,582	24,889	-4,693	-16%
	HR EXPENDITURES	167,045	195,472	201,288	5,816	3%

LOGAN COUNTY
Sterling, Colorado

INFORMATION TECHNOLOGY SERVICES		ACTUAL	PROJECTED	COMMISSIONER	VARIANCE	
01.401.40129		2023	2024	APPROVED	2025 APP	% OF
12/13/2024				2025	/	CHANGE
					2024 PROJ	
EXPENDITURES						
54100	PROFESSIONAL SERVICES/CH NETWORK	72,458	89,000	90,000	1,000	1%
54230	SYSTEM SOFTWARE - NETWORK/CH	898	2,500	7,500	5,000	200%
54231	SYSTEM HARDWARE-NETWORK/CH	30,971	45,000	70,000	25,000	56%
54232	LARGE FORMAT PRINTER/MAINTENANCE		1,800	1,800		
54235	CAMERA SECURITY SYSTEM MAINTENANCE		2,000	2,500	500	>100%
54236	TELEPHONE SUPPORT	2,286	120		-120	>100%
54238	POSTAGE MACHINE- MAINT & RENT	1,406	4,200	4,300	100	2%
54831	FOLDER/INSERTER MAINT CONTRACT	1,620	1,620	1,700	80	5%
54835	COUNTY WEB SITE	20	500	2,500	2,000	400%
54842	MONTHLY MS OFFICE LICENSE	11,803	14,500	15,000	500	>100%
54844	CITY SERVER PLATFORM	47,360	81,189	81,189		
59010	CAPITAL OUTLAY					
AUDIT ADJUSTMENT						
TOTAL EXPENDITURES		168,822	242,429	276,489		

LOGAN COUNTY
Sterling, Colorado

12/13/2024	CLERK & RECORDER 01.402.40200.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
	REVENUE					
	COUNTY CLERK FEE	238,808	300,000	275,000	-25,000	-8%
	CLRKS REG FEES & SPEC PURP	228,900	257,000	230,000	-27,000	-11%
	CLRK STATE ERT GRANT					
	GRANT/TORRENS BOOK PROJECT		27,695			
	CLERK E-RECORDING (DEFERRED REV) (14107)	11,581	9,792	12,764	2,972	30%
	UNINSURED MOTORIST FEES (DEFRRD REV) (14109)	6,282	4,216	3,851	-365	-9%
	TOTAL	485,571	598,703	521,615	-77,088	-13%
	EXPENDITURES					
	# OF EMPLOYEES					
51100	1 ELECTED OFFICIALS SALARIES	81,772	81,465	81,465		
51200	8 FULL TIME SALARIES	357,667	389,085	417,242	28,157	7%
51400	TEMPORARY & OVERTIME	2,843	12,000	5,000	-7,000	-58%
	TOTAL SALARIES	442,282	482,550	503,707	21,157	4%
52610	SOCIAL SECURITY	25,911	28,084	31,230	3,146	11%
52611	MEDICARE TAX	6,059	6,514	7,304	790	12%
52620	WORKERS COMPENSATION	440	335	400	65	19%
52630	RETIREMENT	17,578	18,822	19,948	1,126	6%
52631	HEALTH INSURANCE	98,985	113,781	119,133	5,352	5%
52632	LIFE INSURANCE	520	528	603	75	14%
52633	ST/LT DISABILITY	1,834	2,071	1,345	-726	-35%
52634	UNEMPLOYMENT INSURANCE	721	802	844	42	5%
	TOTAL PERSONNEL EXPENSE	594,330	653,487	684,514	31,027	4.75%
53100	OFFICE SUPPLIES	8,031	8,500	8,500		
53101	SUBSCRIPTIONS	320	600	600		
54100	PROFESSIONAL SERVICES		700	700		
54210	TELEPHONE/INTERNET	3,539	4,000	4,000		
54220	POSTAGE	20,548	21,596	19,700	-1,896	-9%
54300	FUEL/MILEAGE (OTHER THAN MTGS)	42	550	550		>100%
54400	ADVERTISING	1,261	890	550	-340	-38%
54820	REPAIR & MAINT/EQUIPMENT		500	500		
54830	MAINTENANCE CONTRACTS	4,036	7,000	9,200	2,200	31%
54833	SOFTWARE MAINT					#DIV/0!
54921	KYOCERA PRINTER LEASE	25,137	4,788	4,788		
55100	MISCELLANEOUS	384	200	200		
55200	MEMBERSHIP & DUES	1,217	1,339	1,339		
55204	MEETING EXPENSE	2,902	2,000	2,000		
59010	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	67,417	52,663	52,627	-36	
	RESTRICTED FUNDS FOR CLERK & RECORDER					
55107	ERECORDING (RESTRICTED-DEFERRED)	8,581	9,792	12,764	2,972	>100%
55109	UNINSURED MOTOR (RESTRICTED-DEFERRED)	1,438	4,216	3,851	-365	-9%
55111	RECORDING STATE GRANT	6,155				
55112	ARCHI SEARCH STATE GRANT					#DIV/0!
55114	STATE TYLER UPGRADE GRANT					
55127	TYLER SFTWR MAINT GRANT ENDS 20	39,605	39,606	59,407	19,801	
55128	ARCA MAINT GRANT					
55130	GRANT/ARCA SEARCH	9,377				
55131	GRANT/FRAUD GUARD NOTIFCTN	11,819	600	1,875		
55132	GRANT/TORRENS BOOK PROJECT		27,695			
	TOTAL OTHER EXPENSES	76,975	81,909	77,897	-4,012	-5%
	CLERK & RECORDER EXPENDITURES	738,722	788,059	815,038	26,979	3%

LOGAN COUNTY
Sterling, Colorado

12/13/2024	ELECTIONS 01.402.40250.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
	REVENUE					
	ELECTION FEES	38,287	42,000	31,000	-11,000	-26%
	STATE GRANT ELECTION SECURITY SB22-153					
	CDOS PRNTR GRANT PROGRAM		3,806			
	INSTITUTE FOR RESPONSIVE GVMNT		18,000			
	TOTAL	38,287	45,806	31,000	-14,806	-32%
	EXPENDITURES					
51404	ELECTION JUDGES	12,066	43,000	13,000	-30,000	-70%
52610	SOCIAL SECURITY		2,666	806	-1,860	-70%
52611	MEDICARE		624	189	-435	-70%
52620	WORKERS COMPENSATION	151	501	150	-351	-70%
52634	UNEMPLOYMENT INSURANCE	24	86	26	-60	-70%
	TOTAL PERSONNEL EXP	12,241	46,877	14,171	-32,706	-70%
53100	OFFICE SUPPLIES	30,374	93,900	30,000	-63,900	-68%
53101	SUBSCRIPTIONS	286	900	900		
54100	PROF SERVICES/BAR ELECT PRO	5,788	17,191	14,748	-2,443	-14%
54210	TELEPHONE/INTERNET/INTERNET	1,383	1,264	1,280	16	1%
54220	POSTAGE	3,639	16,328	6,000	-10,328	-63%
54300	FUEL/MILEAGE		150	150		>100%
54400	ADVERTISING	235	1,881	400	-1,481	-79%
54830	OPEX MAINTENANCE CONTRACT	920	966	1,016	50	5%
54920	ELECTION EQUIP LEASE	42,866	20,317	26,497	6,180	30%
55100	MISCELLANEOUS	236	200	200		
55113	HAVA COMPLIANCE	300	300	300		
55200	MEMBERSHIP & DUES		200	200		
55204	MEETING EXPENSE	40	1,000	1,000		>100%
55700	STAFF TRAINING	80	300	300		
59010	CAPITAL OUTLAY					#DIV/0!
	ELECTION EXPENDITURES	86,147	154,897	82,991	-71,906	-46%
	RESTRICTED FUNDS FOR ELECTIONS					
56009	ELTN/VOTING MACHINE/FED AWARD	596	1,376	1,440	64	>100%
56010	ELTN/HART ELECTION EQUIPMENT			3,645	3,645	>100%
56013	CDOS PRNTR GRANT PROGRAM		4,570			
55126	STATE GRANT ELECTION SECURITY	20,990				
55135	INSTITUTE FOR RESPONSIVE GVMNT		4,500	13,500		
	TOTAL OTHER	21,586	10,446	18,585	8,139	>100%
	ELECTION EXPENDITURES	119,974	212,220	115,747	-96,473	-45%
			<i>CAPITAL EXPENDITURE REQUEST</i>	2025		
			23,498,49800.58686	(APP)		
			Ballot on demand printer/laptop	6,300		

LOGAN COUNTY
Sterling, Colorado

				COMMISSIONER	VARIANCE	
		ACTUAL	PROJECTED	APPROVED	2025 APP	% OF
		2023	2024	2025	2024 PROJ	CHANGE
TREASURER						
01.403.40300.						
REVENUE						
	COUNTY TREAS COMM & FEES	495,485	470,000	470,000		
	TAX ADVERTISING	6,311	6,000	6,000		
	TAX SALE	1,151	1,000		-1,000	-100%
	TOTAL	502,947	477,000	476,000		
EXPENDITURES						
# OF EMPLOYEES						
51100	1 ELECTED OFFICIALS SALARIES	81,465	81,465	81,465		
51200	3 FULL TIME SALARIES	133,526	147,737	156,601	8,864	6%
51400	TEMPORARY & OVERTIME					
	TOTAL SALARIES	214,991	229,202	238,066	8,864	4%
52610	SOCIAL SECURITY	12,145	12,950	14,760	1,810	14%
52611	MEDICARE TAX	2,840	3,025	3,452	427	14%
52620	WORKERS COMPENSATION	228	169	180	11	7%
52630	RETIREMENT	8,600	9,168	9,523	355	4%
52631	HEALTH INSURANCE	51,219	57,210	52,948	-4,262	-7%
52632	LIFE INSURANCE	224	205	268	63	31%
52633	ST/LT DISABILITY	752	655	828	173	26.41%
52634	UNEMPLOYMENT INSURANCE	267	295	313	18	6%
	TOTAL PERSONNEL EXPENSE	291,266	312,879	320,338	7,459	2%
53100	OFFICE SUPPLIES	8,726	19,000	20,000	1,000	5%
54100	PROF SERV(SEVRD MNRL RESEAR	5,800	1,000	3,500	2,500	250%
54210	TELEPHONE/INTERNET	2,088	2,500	2,750	250	10%
54220	POSTAGE	5,245	18,000	18,500	500	3%
54300	FUEL/MILEAGE	77	150	200	50	33%
54400	ADVERTISING	5,442	14,000	15,000	1,000	7%
54620	BONDS	10				#DIV/0!
54820	REPAIR & MAINT/EQUIPMENT		250	500	250	100%
54830	MAINTENANCE CONTRACTS	1,736	2,250	2,250		
54835	WEB PAGE	10,500	4,000	4,000		
84841	TREASURER SYST/CLT/INCODE	44,606	24,875	70,250	45,375	182%
55100	MISCELLANEOUS	181	1,000	1,250	250	25%
55200	MEMBERSHIP & DUES	575	425	500	75	18%
55204	MEETING EXPENSE	926	1,255	2,500	1,245	99%
55700	STAFF TRAINING		1,276	2,500	1,224	>100%
59010	CAPITAL OUTLAY					>100%
	TOTAL OPERATING EXPENSE	85,912	89,981	143,700	53,719	60%
	TREASURER EXPENDITURES	377,178	402,860	464,038	61,178	15%

CAPITAL EXPENDITURE REQUEST

23.498.49800.58688

Computers (2)

Laptop (1)

2025

(APP)

4,000

1,000

LOGAN COUNTY
Sterling, Colorado

12/13/2024	PUBLIC TRUSTEE 01.403.40323.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
REVENUE						
	PUBLIC TRUSTEE FEES	17,749	17,000	17,000		
EXPENDITURES 01.403.40323						
51102	PUBLIC TRUSTEE SALARY	12,500	12,500	12,500		
	TOTAL SALARIES	12,500	12,500	12,500		
52610	SOCIAL SECURITY	770	775	775		
52611	MEDICARE TAX	180	181	181		
52620	WORKERS COMPENSATION	13	10	15	5	50%
52630	RETIREMENT	500	500	500		
52631	HEALTH INSURANCE	1,453	1,620	1,782	162	10%
52632	LIFE INSURANCE	5	5	5		
	TOTAL PERSONNEL EXPENSE	15,421	15,591	15,758	167	1%
53100	OFFICE SUPPLIES		100	600	500	500%
54100	PROFESSIONAL SERVICES			-0-	#VALUE!	#VALUE!
54220	POSTAGE					>100%
54300	FUEL/MILEAGE		100	125	25	>100%
54620	BONDS					
55100	MISCELLANEOUS	326	100	200	100	100%
55200	MEMBERSHIP & DUES	575	425	425		
55204	MEETING EXPENSE	157	350	350		>100%
55700	STAFF TRAINING					
59010	CAPITAL OUTLAY					#DIV/0!
	AUDIT ADJUSTMENT					
	TOTAL OPERATING EXPENSE	1,058	1,075	1,700	625	58%
	PUBLIC TRUSTEE EXPENDITURES	16,479	16,666	17,458	792	5%

LOGAN COUNTY
Sterling, Colorado

12/13/2024	ASSESSOR 01.404.40400.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
REVENUE						
	ASSESSOR FEES		1,000	1,000		
	GIS FUNDING/E911	1,383	2,000	1,500		
EXPENDITURES						
# OF EMPLOYEES						
51100	1 ELECTED OFFICIALS SALARIES	81,772	81,465	81,465		
51200	7 FULL TIME SALARIES	321,257	343,605	364,221	20,616	6%
51400	TEMPORARY & OVERTIME					
	TOTAL SALARIES	403,029	425,070	445,686	20,616	5%
52610	SOCIAL SECURITY	23,700	24,994	27,855	2,861	11%
52611	MEDICARE TAX	5,543	5,823	6,462	639	11%
52620	WORKERS COMPENSATION	5,367	4,022	4,500	478	12%
52630	RETIREMENT	16,121	17,003	17,827	824	5%
52631	HEALTH INSURANCE	97,084	108,367	105,896	-2,471	-2%
52632	LIFE INSURANCE	506	506	536	30	6%
52633	ST/LT DISABILITY	1,696	1,500	1,174	-326	-22%
52634	UNEMPLOYMENT INSURANCE	642	687	728	41	6%
	TOTAL PERSONNEL EXPENSE	553,688	587,972	610,664	22,692	3.86%
53100	OFFICE SUPPLIES	3,143	6,000	6,000		
53113	APPRAISAL SUBSCRIPTIONS	1,110	1,000	1,000		
53116	LICENSE RENEWALS	11,419	25,000	25,000		
54100	PROFESSIONAL SERVICES	51,645	60,000	60,000		
54210	TELEPHONE/INTERNET	3,205	3,350	3,350		
54220	POSTAGE	10,375	10,000	10,000		
54300	FUEL/MILEAGE	608	1,200	1,200		
5440	ADVERTISING	1,756	1,500	1,500		
54820	REPAIR & MAINT/EQUIPMENT		1,000	1,000		
54830	MAINTENANCE CONTRACTS	6,993	5,800	5,800		
54833	ASSMNT SOFTWR SUPP	240	92,330	95,875	3,545	4%
54836	SPATIALEST SYSTEM	10,500	4,000	4,000		>100%
54837	GIS MAPPING SYSTEM	37,673	62,633	60,000	-2,633	-4%
54838	SFTWR/HRDWARE SUPPORT	2,964	2,000	2,000		
55100	MISCELLANEOUS		100	100		
55200	MEMBERSHIP & DUES	22,973	3,000	3,000		
55204	MEETING EXPENSE	5,497	7,000	7,000		
55700	STAFF TRAINING	2,848	4,500	4,500		
59010	CAPITAL OUTLAY					#DIV/0!
	TOTAL OPERATING EXPENSE	172,949	290,413	291,325	912	
	ASSESSOR EXPENDITURES	726,637	878,385	901,989	23,604	3%

CAPITAL EXPENDITURE REQUEST

23.49800.93687

Laptop computers (3)

2025

(APP)

5,190

LOGAN COUNTY
Sterling, Colorado

12/13/2024	MAINTENANCE - BUILDINGS & GROUNDS 01.406.40600.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
	# OF EMPLOYEES					
51200	13 FULL TIME SALARIES	443,022	530,000	600,286	70,286	13%
51202	ON CALL PAY	7,800	12,100	13,000		
51300	PART TIME SALARIES	16,633	6,066		-6,066	-100%
51400	TEMPORARY & OVERTIME	5,991	2,000	3,000	1,000	50%
	TOTAL SALARIES	473,446	550,166	616,286	66,120	12%
52610	SOCIAL SECURITY	29,298	34,330	38,210	3,880	11%
52611	MEDICARE TAX	6,852	7,977	8,936	959	12%
52620	WORKERS COMPENSATION	11,837	10,376	12,000	1,624	16%
52630	RETIREMENT	17,734	21,200	24,011	2,811	13%
52631	HEALTH INSURANCE	101,326	141,000	172,081	31,081	22%
52632	LIFE INSURANCE	562	655	871	216	33%
52633	ST/LT DISABILITY	2,351	2,300	1,977	-323	-14%
52634	UNEMPLOYMENT INSURANCE	947	1,100	1,233	133	12%
	TOTAL PERSONNEL EXPENSE	644,353	769,104	875,605	106,501	14%
53100	OFFICE SUPPLIES	1,393	3,000	3,000		
53200	OPERATING SUPPLIES	5,499	3,000	7,000	4,000	133%
53280	GAS/OIL/ANTIFREEZE	7,127	6,000	6,000		
53300	REPAIR & MAINT SUPPLIES	244	500	500		
53310	REPAIR & MAINT - VEHICLES	5,357	10,000	10,000		
54100	PROFESSIONAL SERVICES	96	500	500		
54210	TELEPHONE/INTERNET	2,585	3,000	3,000		
54220	POSTAGE	234	300	300		
54400	ADVERTISING		500	500		
54700	UTILITIES	10,769	12,000	12,000		
54810	REPAIR & MAINT (BLDG & GRNDS)	2,879	1,500	1,500		
54820	REPAIR & MAINT/EQUIPMENT	14,242	4,000	4,000		
55100	MISCELLANEOUS	63	100		-100	-100%
55700	STAFF TRAINING	183	4,000	4,000		
59010	CAPITAL OUTLAY	1,521				
	TOTAL OPERATING EXPENSE	52,192	48,400	52,300	3,900	8%
	MAINTENANCE EXPENDITURES	696,545	817,504	927,905	110,401	14%

2025

CAPITAL EXPENDITURE REQUEST
23.498.49800.58712

3/4T Utility Box Pickup 40,000

LOGAN COUNTY
Sterling, Colorado

12/13/2024	MAINTENANCE - COURTHOUSE 01.406.40601	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
53200	OPERATING SUPPLIES	15,271	16,500	16,500		
53300	REPAIR & MAINT SUPPLIES	115				#DIV/0!
54100	PROFESSIONAL SERVICES	11,793	9,000	9,000		
54210	TELEPHONE/INTERNET	646	800	800		
54700	UTILITIES	67,670	60,000	60,000		
54809	ANNEX EXPENSES	1,215	20,000	20,000		
54810	REPAIR & MAINT (BLDG & GRNDS	26,647	20,000	30,000	10,000	50%
54812	GAZEBO (INC RPRS & UTILITIES)	2,259	1,000	1,000		
54813	GRASS & TREE REPLACEMENT	285	1,500	1,500		
54818	DONATED TREE EXPENSE	60				#DIV/0!
54820	REPAIR & MAINT/EQUIPMENT	966	1,000	1,000		
54830	MAINTENANCE CONTRACT	4,476	6,700	7,000	300	4%
54843	ANNEX ELEV MAINT CONTRACT (4,675	100		-100	-100%
54920	EQUIP & FIXTURE RENTAL	446	500	500		
55100	MISCELLANEOUS	1,885	250	250		>100%
55312	CH EXTERIOR LIGHTING	3,895	5,000	5,500	500	10%
59010	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	142,304	142,350	153,050	10,700	8%
54808	REDI GRANT ANNEX EXPENSE	15,396				#DIV/0!
	MAINTENANCE EXPENDITURES	157,700	142,350	153,050	10,700	8%

LOGAN COUNTY
Sterling, Colorado

12/13/2024	MAINTENANCE - JUSTICE CENTER 01.406.40602.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
53200	OPERATING SUPPLIES	19,614	30,000	30,000		
53300	REPAIR & MAINT SUPPLIES	181	1,000	1,000		
54100	PROFESSIONAL SERVICES	14,838	12,000	12,000		
54210	TELEPHONE/INTERNET	5,507	6,500	7,000	500	8%
54700	UTILITIES					
54810	REPAIR & MAINT (BLDG & GRNDS	4,657	15,000	15,000		
54813	GRASS & TREE REPLACEMENT		500	1,000	500	>100%
54820	REPAIR & MAINT/EQUIPMENT	465	1,000	3,000	2,000	200%
54821	REPAIR & MAINT/JAIL RELATED	1,962	12,000	12,000		
54830	MAINTENANCE CONTRACT	19,738	30,000	30,000		
54920	EQUIP & FIXTURE RENTAL		500	500		
55100	MISCELLANEOUS					>100%
59010	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	66,962	108,500	111,500	3,000	3%
	MAINTENANCE EXPENDITURES	66,962	108,500	111,500	3,000	3%

	2025 (APP)
FUNDED IN S&U TAX CAPITAL IMPROVEMENT FUND	
24.498.49810.54700	
Utilities	250,000
24.498.49810.54830	
Maintenance Contract Kubl	10,650
24.498.49810.59030	
Mirror Tint in Jail	15,679
Cameras and server	168,150
Body Scanner	200,000

LOGAN COUNTY
Sterling, Colorado

12/13/2024	MAINTENANCE - CENTRAL SERV BLDG 01.40603	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
53200	OPERATING SUPPLIES	9,595	9,000	9,300	300	3%
53300	REPAIR & MAINT SUPPLIES	139		500	500	#DIV/0!
54100	PROFESSIONAL SERVICES	4,256	4,000	3,500	-500	-13%
54700	UTILITIES	39,004	42,000	45,000	3,000	7%
54810	REPAIR & MAINT (BLDG & GRNDS)	5,369	10,000	10,000		
54813	GRASS & TREE REPLACEMENT		800	1,000	200	25%
54820	REPAIR & MAINT/EQUIPMENT		500	500		
54830	MAINTENANCE CONTRACT	360	3,250	3,250		
54920	EQUIP & FIXTURE RENTAL		500	500		
55100	MISCELLANEOUS			100	100	#DIV/0!
59010	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	58,723	70,050	73,650	3,600	5%
	MAINTENANCE EXPENDITURES	58,723	70,050	73,650	3,600	5%

FUNDED IN S&U TAX CAPITAL IMPROVEMENT FUND
24.49815.13810

	2025 (APP)
Paint hallways	5,000
Chip rock parking lot	6,000

LOGAN COUNTY
Sterling, Colorado

12/13/2024	MAINTENANCE - HERITAGE BLDG 01.406.40604.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
53200	OPERATING SUPPLIES	4,990	5,000	5,000		
53300	REPAIR & MAINT SUPPLIES					>100%
54100	PROFESSIONAL SERVICES	3,798	7,500	7,500		
54700	UTILITIES	25,292	22,000	22,000		
54810	REPAIR & MAINT (BLDG & GRNDS	343	5,000	5,000		
54820	REPAIR & MAINT/EQUIPMENT		1,000	1,000		
54830	MAINTENANCE CONTRACT		2,000	2,000		
54920	EQUIP & FIXTURE RENTAL					
55100	MISCELLANEOUS					
59010	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	34,423	42,500	42,500		
	MAINTENANCE EXPENDITURES	34,423	42,500	42,500		

FUNDED IN S&U TAX CAPITAL IMPROVEMENT FUND	2025 (APP)
24.498.49830.54810	
Repair floor drains in kitchen	25,000
Replace floor covering and wall behind :	20,000
	45,000

LOGAN COUNTY
Sterling, Colorado

12/13/2024	MAINTENANCE - EMERGENCY SERVICES	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
	01.406.40605					
53200	OPERATING SUPPLIES	90	500	1,000	500	100%
53300	REPAIR & MAINT SUPPLIES					>100%
54100	PROFESSIONAL SERVICES					#DIV/0!
54700	UTILITIES	3,672	4,000	4,000		
54810	REPAIR & MAINT (BLDG & GRNDS	4,379	2,500	2,500		
54820	REPAIR & MAINT/EQUIPMENT		100		-100	-100%
59010	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	8,141	7,100	7,500		6%
	MAINTENANCE EXPENDITURES	8,141	7,100	7,500		6%

LOGAN COUNTY
Sterling, Colorado

12/13/2024	DISTRICT ATTORNEY 01.415.41500	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
54100	PROFESSIONAL SERVICES	592,258	627,793	627,793		
	DISTRICT ATTORNEY EXPENDITURES	592,258	627,793	627,793		

LOGAN COUNTY
Sterling, Colorado

SHERIFF		ACTUAL	PROJECTED	COMMISSIONER	VARIANCE	
01.421.42110.		2023	2024	APPROVED	2025 APP	% OF
				2025	2024 PROJ	CHANGE
REVENUE						
33030	SEARCH & RESCUE GRANT		4,850			
33033	BULLETPROOF VESTS GRANT		4,000	4,000		
33034	POST GRANT	16,117	11,500	6,000	-5,500	-48%
33041	DUI ENFORCEMENT	20,275	15,000	15,000		
34001	SHERIFF FEES	33,812	25,000	25,000		
36424	CONTRACTED OT/OT REIMBURSEMENT	7,384	7,600	7,000	-600	-8%
39141	SHERIFF/REV & RESTITUTION	15,170	15,549	15,000	-549	-4%
39148	CONCEALED WEAPONS PERMIT FEES	19,788	20,000	20,000		
39149	VIN INSPECTION FEES	9,451	3,000	3,000		
39158	SHERIFF ADMIN REV - MATCHES EXP	2,136	1,500	1,500		
39161	CRT REVENUE	505	1,103		-1,103	
	TOTAL	124,638	109,102	96,500	-12,602	-12%
EXPENDITURES						
# OF EMPLOYEES						
51100	1 ELECTED OFFICIALS SALARIES	106,233	105,834	105,834		
51200	24 FULL TIME SALARIES	1,270,959	1,300,000	1,564,073	264,073	20%
51202	ON CALL PAY	11,362	12,000	12,000		
51206	SPECIALTY/INSTRUCTOR PAY		14,365	14,000		
51400	TEMPORARY & REG DUTY OT	82,918	88,351	65,000	-23,351	-26%
51401	CONTRACTED/DUI OT	23,116	16,000	20,000	4,000	25%
52500	SICK LEAVE RESERVE LIABILITY	237				>100%
	TOTAL SALARIES	1,494,825	1,536,550	1,780,907	244,357	16%
52610	SOCIAL SECURITY	89,288	91,732	110,416	18,684	20%
52611	MEDICARE TAX	20,884	21,512	25,823	4,311	20%
52620	WORKERS COMPENSATION	32,088	31,085	32,000	915	3%
52630	RETIREMENT	55,098	56,233	66,796	10,563	19%
52631	HEALTH INSURANCE	250,875	260,753	330,925	70,172	27%
52632	LIFE INSURANCE	1,370	1,290	1,675	385	30%
52633	ST/LT DISABILITY	6,528	5,500	5,041	-459	-8%
52634	UNEMPLOYMENT INSURANCE	2,779	2,861	3,350	489	17%
	TOTAL PERSONNEL EXPENSES	1,953,735	2,007,516	2,356,933	349,417	17%
53100	OFFICE SUPPLIES	2,932	6,000	6,000		
53200	OPERATING SUPPLIES	13,294	10,000	10,000		
53219	K-9 SUPPLIES	9,289	5,000	8,000	3,000	60%
53220	FIREARMS & AMMUNITION	14,820	12,000	12,000		
54100	PROFESSIONAL SERVICES		1,000	1,000		
54102	E911 DISPATCHING SERVICES	329,148	344,202	387,499	43,297	13%
54103	CONCEALED WEAPONS PERMIT	400	1,000	1,000		
54109	SEXUAL ASSAULT KITS/EXAMS		2,500	2,500		
54117	LC BLUE SANTA		700	700		
54210	TELEPHONE/INTERNET	20,249	25,500	25,500		
54220	POSTAGE	2,016	5,000	5,000		
54300	FUEL	71,351	70,000	75,000	5,000	7%
54400	ADVERTISING	226	500	500		
54800	REPAIRS & MAINT CARS	56,190	65,000	75,000	10,000	15%
54820	REPAIR & MAINT/EQUIPMENT	230	5,000	5,000		
54830	MAINTENANCE CONTRACTS	59,319	65,000	65,000		
54920	EQUIP & FIXTURE RENTAL (TAZORS)		8,700	8,700		
54930	COMMUNITY RESOURCE TEAM (CRT)	1,216	6,000	6,000		
55100	MISCELLANEOUS	15,146	1,000	1,000		
55200	MEMBERSHIP & DUES	4,281	4,700	4,824	124	3%
55204	MEETING EXPENSE	3,584	4,000	4,000		
55610	UNIFORMS	8,158	7,000	7,000		
55611	SRT TEAM	905	4,000	4,000		
55612	VESTS	7,756	7,000	7,000		
55613	SEARCH & RESCUE	3,491	3,500	3,500		
55617	SEARCH & RESCUE GRANT	4,850	4,850		-4,850	-100%
55700	STAFF TRAINING	20,164	15,000	15,000		
55701	PSYCHOLOGICAL EVALUATIONS	1,830	3,000	3,000		
55710	INVESTIGATIVE WORK	5,750	7,500	7,500		
55721	SHRF ADMIN EXPENSES	1,367	1,000	1,500	500	50%
55722	INVESTIGATION CKG & SAVINGS			1,000	1,000	#DIV/0!
59010	CAPITAL OUTLAY		13,535			
	TOTAL OPERATING EXPENSES	657,962	709,187	753,723	44,536	6%
	SHERIFF EXPENDITURES	2,611,697	2,716,703	3,110,656	393,953	15%
CAPITAL EXPENDITURE REQUEST				2025		
23.498.49800.58691				(APP)		
Server for Sheriff's network				10,000		
23.498.49800.58699						
2024/2025 Dodge Durango (1)				49,873		
Upfit patrol vehicles (2)				38,646		
2025 Ford Police Explorer (1)				49,873		
Graphics for Patrol Cars (2)				4,280		

LOGAN COUNTY
Sterling, Colorado

JAIL		ACTUAL	PROJECTED	COMMISSIONER	VARIANCE	% OF
01.421.42120.		2023	2024	APPROVED	2025 APP	CHANGE
				2025	2024 PROJ	
REVENUE						
33012	NON COUNTY PRISONERS	295,649	200,000	75,000	-125,000	-63%
39142	COMMISSARY	23,715	25,000	25,000		
39144	INMATE PHONE REVENUE	7,141	17,000	17,000		
	TOTAL	326,505	242,000	117,000	-125,000	-52%
EXPENDITURES						
# OF EMPLOYEES						
51200	25 FULL TIME SALARIES	1,050,672	1,300,000	1,462,809	162,809	13%
51202	ON CALL PAY	11,229	19,000	15,000	-4,000	-21%
51206	SPECIALTY/INSTRUCTOR PAY		520	10,500		
51300	1 PART TIME SALARIES	12,233		35,061	35,061	
51400	TEMPORARY & OVERTIME	161,452	108,471	60,000	-48,471	-45%
51401	CONTRACTED OT	216	4,000		-4,000	
	TOTAL SALARIES	1,235,802	1,431,991	1,583,370	151,379	11%
52610	SOCIAL SECURITY	75,462	87,208	98,169	10,961	13%
52611	MEDICARE TAX	17,648	20,477	22,959	2,482	12%
52620	WORKERS COMPENSATION	26,615	25,768	28,000	2,232	9%
52630	RETIREMENT	42,513	52,000	59,915	7,915	15%
52631	HEALTH INSURANCE	177,956	166,000	344,162	178,162	107%
52632	LIFE INSURANCE	1,078	1,177	1,742	565	48%
52633	ST/LT DISABILITY	5,210	4,302	7,737	3,435	80%
52634	UNEMPLOYMENT INSURANCE	2,472	2,864	3,167	303	11%
	TOTAL PERSONNEL EXPENSES	1,584,756	1,791,787	2,149,221	357,434	20%
53100	OFFICE SUPPLIES	2,149	4,500	4,500		
53200	OPERATING SUPPLIES	25,655	40,000	40,000		
53210	FOOD & MEALS	217,897	280,000	280,000		
54100	PROFESSIONAL SERVICES**	224	500	500		
54100	MISCELLANEOUS		200	200		
54115	PRISON TRANSPORT SERVICES	16,106	30,000	30,000		
54131	OTHER MEDICAL	20,184	25,000	25,000		
54200	MEMBERSHIP & DUES		350	350		
54208	MEDICAL SERVICE AGREEMENT	233,165	279,798	288,191	8,393	3%
54209	INMATE CATASTROPHIC INS	4,059	5,800	5,800		
54211	TELEVISION	3,272	3,400	3,600	200	6%
54300	FUEL	7,431	17,000	17,000		
54820	REPAIR & MAINT/EQUIPMENT	50	3,000	3,000		
54830	MAINTENANCE CONTRACTS	14,776	23,881	24,000	119	
54204	MEETING EXP (ALL COSTS)		150	150		
54610	UNIFORMS	24	116		-116	-100%
59010	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSES	544,992	713,695	722,291	8,596	1%
55711	COMMISSARY/INMATE SUPPLIES	38,396	25,000	25,000		
	TOTAL OTHER	38,396	25,000	25,000		
	JAIL EXPENDITURES	2,168,144	2,530,482	2,896,512	366,030	14%

LOGAN COUNTY
Sterling, Colorado

12/13/2024	CORONER 01.421.42130.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
	# OF EMPLOYEES					
51100	1 ELECTED OFFICIALS SALARIES	81,639	81,465	81,465		
	TOTAL SALARY	81,639	81,465	81,465		
52610	SOCIAL SECURITY	4,877	4,863	5,051	188	4%
52611	MEDICARE TAX	1,140	1,141	1,181	40	4%
52620	WORKERS COMPENSATION	320	294	320	26	9%
52630	RETIREMENT	3,265	3,259	3,259		
52631	HEALTH INSURANCE	10,922	12,159	13,237	1,078	9%
52632	LIFE INSURANCE	32	32	67	35	109%
	TOTAL PERSONNEL EXPENSE	102,195	103,213	104,580	1,367	1%
53100	OFFICE SUPPLIES	155	300	350	50	17%
53200	OPERATING SUPPLIES	2,348	2,500	2,500		
53900	AUTOPSIES	37,647	45,000	45,000		
53910	SECRETARIAL	500	600	700	100	17%
54100	PROFESSIONAL SERVICES	65,092	79,500	80,000	500	1%
54113	TOXICOLOGY	6,007	10,000	10,000		
54115	TRANSPORT	10,500	19,500	19,500		
54210	TELEPHONE/INTERNET/PAGER	872	1,250	1,250		
54300	FUEL/MILEAGE		50	100	50	>100%
55100	MISCELLANEOUS					
55200	MEMBERSHIP & DUES	1,287	1,500	1,500		
55204	MEETING EXPENSE	1,283	4,000	4,000		
55700	STAFF TRAINING	998	3,500	3,500		
59010	CAPITAL OUTLAY					
	AUDIT ADJUSTMENT					
	TOTAL OPERATING EXPENSE	126,689	167,700	168,400	700	
	CORONER EXPENDITURES	228,884	270,913	272,980	2,067	1%

LOGAN COUNTY
Sterling, Colorado

12/13/2024

VICTIMS ADVOCATE
01.421.42140.

ACTUAL
2023

PROJECTED
2024

COMMISSIONER
APPROVED
2025

VARIANCE
2025 APP
/
2024 PROJ

% OF
CHANGE

REVENUE

VOCA GRANT						
VALE GRANT		31,825	34,023	30,000	-4,023	-12%
VALE SCHOLARSHIP GRANT						
TOTAL		31,825	34,023	30,000	-4,023	-12%

EXPENSES - 01.42140

OF EMPLOYEES

51200	1	COUNTY FUNDED SALARY	27,805	27,803	33,568	5,765	21%
		TOTAL SALARY	27,805	27,803	33,568	5,765	21%
52610		SOCIAL SECURITY	3,162	1,724	3,551	1,827	106%
52611		MEDICARE TAX	739	403	830	427	106%
52620		WORKERS COMPENSATION	101	127	140	13	10%
52630		RETIREMENT	2,057	2,161	2,291	130	6%
52631		HEALTH INSURANCE	10,920	12,181	13,237	1,056	9%
52632		LIFE INSURANCE	67	67	67		
52633		ST/LT DISABILITY	273	232	185	-47	-20%
52634		UNEMPLOYMENT	103	108	115	7	6%
		TOTAL PERSONNEL EXPENSE	45,227	44,806	53,984	9,178	20%
53100		OFFICE SUPPLIES		32		-32	
54100		PROFESSIONAL SERVICES		4,000	4,000		
54210		TELEPHONE/INTERNET/PAGER	600	600	600		
54300		FUEL/MILEAGE	705	900	900		
55204		MEETING EXPENSE		600	600		
		TOTAL OPERATING EXPENSE	1,305	6,132	6,100	-32	-1%
		COUNTY FUNDED EXPENDITURES	46,532	50,938	60,084	9,146	18%

EXPENSES - 01.421.42142.

51200		VALE GRANT SALARY	23,625	26,223	23,700	-2,523	-10%
		TOTAL SALARY	23,625	26,223	23,700	-2,523	
		TOTAL PERSONNEL EXPENSE	23,625	26,223	23,700	-2,523	
53200		SUPPLIES/OPERATING/TRAINING	5,630	5,300	3,800	-1,500	
55204		MEETING EXPENSE	2,795	2,500	2,500		
55205		VALE SCHOLARSHIP	882				
		TOTAL OPERATING EXPENSE	9,307	7,800	6,300	-1,500	
		VALE EXPENDITURES	32,932	34,023	30,000	-4,023	
		TOTAL PERSONNEL EXP	68,852	71,029	77,684	6,655	9%
		TOTAL OPERATING EXP	10,612	13,932	12,400	-1,532	-11%

TOTAL VICTIMS ASSISTANCE EXPENDITURES		79,464	84,961	90,084	5,123	6%
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LOGAN COUNTY
Sterling, Colorado

12/13/2024	EMERGENCY MANAGEMENT 01.421.42410	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
	REVENUE					
	EMERGENCY MGR GRANT	50,292	51,363	51,363		
	OEM GRANT			4,000		
	TOTAL	50,292	51,363	55,363	4,000	8%
	# OF EMPLOYEES					
51200	1 FULL TIME SALARIES	60,865	65,832	57,324	-8,508	-13%
51400	TEMPORARY & OVERTIME	6,150	8,000	6,000	-2,000	-25%
	TOTAL SALARIES	67,015	73,832	63,324	-10,508	-14%
52610	SOCIAL SECURITY	4,175	4,578	3,926	-652	-14%
52611	MEDICARE TAX	976	1,071	918	-153	-14%
52620	WORKERS COMPENSATION	106	113	140	27	24%
52630	RETIREMENT	2,435	2,633	2,293	-340	-13%
52631	HEALTH INSURANCE	10,922	12,181	13,237	1,056	9%
52632	LIFE INSURANCE	58	58	67	9	16%
52633	ST/LT DISABILITY	321	352	185	-167	-47%
52634	UNEMPLOYMENT INSURANCE	134	148	127	-21	-14%
	TOTAL PERSONNEL EXPENSE	86,142	94,966	84,217	-10,749	-11%
53100	OFFICE SUPPLIES	777	1,500	1,500		
53104	EMERGENCY OP CNTR SUPPLIES	1,616	1,700	1,700		
54100	PROFESSIONAL SERVICES	1,900	1,900	4,900	3,000	158%
54210	TELEPHONE/INTERNET	2,547	3,650	3,650		
54220	POSTAGE	43	100	100		
54300	FUEL/MILEAGE	2,375	2,500	2,500		
54400	ADVERTISING	492	200	500	300	150%
54800	REPAIRS & MAINT/VEHICLES	2,222	2,500	2,500		
54820	REPAIR & MAINT/EQUIPMENT	1,451	1,150	1,300	150	13%
54830	MAINTENANCE CONTRACTS	1,518	2,569	2,600	31	1%
54910	RENTAL - OFFICE SPACE	1,500	4,800	4,800		
54920	EQUIP & FIXTURE RENTAL					
55100	MISCELLANEOUS	1,700	500	500		
55200	MEMBERSHIP & DUES	365	1,200	1,400	200	17%
55204	MEETING EXPENSE	1,849	2,500	2,500		
55610	UNIFORMS	270	350	350		
55700	STAFF TRAINING	1,648	1,625	1,500	-125	-8%
55702	CPR TRAINING/EXPENSES		200	550	350	>100%
59010	CAPITAL OUTLAY	512	12,500		-12,500	
	TOTAL OPERATING EXPENSE	22,785	41,444	32,850	-8,594	-21%
56702	EQ RESERVE 50/50 GRANT	14,982		8,000	8,000	>100%
	EMERGENCY MGMNT EXPENDITURES	123,909	136,410	125,067	-11,343	-8%

LOGAN COUNTY
Sterling, Colorado

12/13/2024	EXTENSION 01.461.46100.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
	STATE GRANT					
33604	Outdoor Equity Grant Program			99,548	99,548	
	EXPENDITURES					
	# OF EMPLOYEES					
51105	AGENTS	95,670	102,942	109,513	6,571	6%
51200	1 FULL TIME SALARIES	37,035	38,990	41,330	2,340	6%
51400	TEMPORARY & OVERTIME	8,083	8,808	10,000	1,192	14%
	TOTAL SALARIES	140,788	150,740	160,843	10,103	7%
52610	SOCIAL SECURITY	2,809	2,973	3,182	209	7%
52611	MEDICARE TAX	657	693	744	51	7%
52620	WORKERS COMPENSATION	45	28	40	12	43%
52630	RETIREMENT	1,481	1,560	1,653	93	6%
52631	HEALTH INSURANCE	10,922	12,181	13,237	1,056	9%
52632	LIFE INSURANCE	58	57	67	10	18%
52633	ST/LT DISABILITY	196	206	133	-73	-35%
52634	UNEMPLOYMENT INSURANCE	90	96	103	7	7%
	TOTAL PERSONNEL EXPENSE	157,046	168,534	180,002	11,468	7%
53100	OFFICE SUPPLIES	2,762	2,000	2,200	200	10%
53110	LSP AGRONOMY AGENT EXP			250	250	#DIV/0!
54210	TELEPHONE/INTERNET	789	934	934		
54220	POSTAGE	547	654	800	146	22%
54300	FUEL/MILEAGE	2,049	2,000	2,100	100	5%
54400	ADVERTISING		250	300	50	20%
54800	VEHICLE REPAIR/MAINTENANCE	1,564	1,600	1,700	100	6%
54820	REPAIR & MAINT/EQUIPMENT		1,100	1,200	100	9%
54830	MAINTENANCE CONTRACTS	4,569	3,700	3,500	-200	-5%
55100	MISCELLANEOUS					
55200	MEMBERSHIP & DUES	880	960	1,000	40	4%
55204	MEETING EXPENSE	4,189	4,700	6,000	1,300	28%
55700	STAFF TRAINING	262	450	800	350	78%
59010	CAPITAL OUTLAY			99,548	99,548	
	TOTAL OPERATING EXPENSE	17,611	18,348	120,332	101,984	556%
	CONTINGENCY					
	EXTENSION EXPENDITURES	174,657	186,882	300,334	113,452	61%
	CAPITAL EXPENDITURE REQUEST			2025		
				(APP)		
				3,600		
				Computers (4)		

LOGAN COUNTY
Sterling, Colorado

12/13/2024	EXTENSION FAIR 01.461.46101.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
REVENUE						
ENTRY FEES:						
	FAIR BOOKLET					
36425	DONATIONS-TROPHIES-AWARDS	12,497	12,865	11,000	-1,865	-14%
	OTHER					
	TOTAL REVENUES	12,497	12,865	11,000	-1,865	-14%
EXPENDITURES						
53100	SUPPLIES	1,554	1,100	1,500	400	36%
53210	FOOD & MEALS/JUDGES MEALS	1,053	1,400	1,500	100	7%
53211	RIBBONS,PRIZES & AWARDS	16,521	14,000	15,000	1,000	7%
53212	PREMIUM PAYOUT	7,724	9,675	9,300	-375	-4%
53215	SPECIAL EVENTS	528	867	867		>100%
54100	PROF SERV/JUDGING & LABOR	10,204	9,300	9,800	500	5%
54220	POSTAGE	142	138	150	12	9%
54500	PROGRAMS & PRINTING	1,598	1,200	1,500	300	25%
54820	EQUIPMENT & FIXTURE REPAIR	130	600	800	200	33%
54830	SCALE MAINTENANCE	149	150	185	35	23%
54920	EQUIPMENT RENTAL					#DIV/0!
55100	MISCELLANEOUS					
59010	CAPITAL OUTLAY		6,827		-6,827	
	TOTAL OPERATING EXPENSE	39,603	45,257	40,602	-4,655	-10%
55325	EQUIPMENT RESERVE					>100%
	EXTENSION FAIR EXPENDITURES	39,603	45,257	40,602	-4,655	-10%

LOGAN COUNTY
Sterling, Colorado

12/13/2024	FAIRGROUNDS 01.461.46300.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
51400	TEMPORARY & OVERTIME	9,877	6,500	10,000	3,500	54%
	TOTAL SALARIES	9,877	6,500	10,000	3,500	54%
52610	SOCIAL SECURITY	612	403	620	217	54%
52611	MEDICARE TAX	143	94	145	51	54%
52620	WORKERS COMPENSATION	173	150	200	50	>100%
52630	RETIREMENT					
52631	HEALTH INSURANCE					
52632	LIFE INSURANCE					
52633	ST/LT DISABILITY					
52634	UNEMPLOYMENT INSURANCE	20	13	20	7	54%
	TOTAL PERSONNEL EXPENSE	10,825	7,160	10,985	3,825	53%
53200	OPERATING SUPPLIES	10,289	12,000	12,000		
53280	GAS/OIL/ANTIFREEZE	10,097	12,000	12,000		
53300	REPAIR & MAINT SUPPLIES	1,306	6,000	6,000		
54100	CONTRACT/PROF SERVICES	3,437	4,000	4,000		
54210	TELEPHONE/INTERNET	3,368	4,000	4,000		
54220	POSTAGE	43	50	50		
54400	ADVERTISING		200	200		
54700	UTILITIES	62,268	60,000	66,000	6,000	10%
54710	LOGAN WELL USERS	508	1,000	1,000		
54810	* RPR & MAINT/BLDNGS & GROUNDS	11,282	360,000	80,000	-280,000	-78%
54820	REPAIR & MAINT/EQUIPMENT	13,612	15,000	15,000		
54920	EQUIP & FIXTURE RENTAL	407	500	500		
55100	MISCELLANEOUS	1,004				
55105	DEPOSIT REFUND					
55406	MEMORIAL FENCE DONATIONS	1,268	3,000	3,000		
59010	CAPITAL OUTLAY	673	8,115		-8,115	-100%
	TOTAL OPERATING EXPENSE	119,562	485,865	203,750	-282,115	-58%
	FAIRGROUNDS EXPENDITURES	130,387	493,025	214,735	-278,290	-56%

FUNDED IN S&U TAX CAPITAL IMPROVEMENT FUND

24.498.49820.54810

Seal cracks in grandstand	50,000
Repair livestock wash rack	10,000

LOGAN COUNTY
Sterling, Colorado

12/13/2024	SUNSET GARDENS 01.461.46350.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
51350	SHARED SALARY	3,695	4,000	4,000		
51400	TEMPORARY & OVERTIME	400	400	500	100	25%
	TOTAL SALARIES	4,095	4,400	4,500	100	2%
52610	SOCIAL SECURITY	254	273	279	6	2%
52611	MEDICARE TAX	59	64	65	1	2%
52620	WORKERS COMPENSATION	118	18	25	7	39%
52630	RETIREMENT	148	160	160		
52631	HEALTH INSURANCE	551	600	625	25	4%
52632	LIFE INSURANCE	3	3	3		
52633	ST/LT DISABILITY	19	18	18		
52634	UNEMPLOYMENT INSURANCE	9	9	9		
	TOTAL PERSONNEL EXPENSE	5,256	5,545	5,684	139	3%
53200	OPERATING SUPPLIES	224				>100%
53280	GAS/OIL/ANTIFREEZE	30	125	125		
53300	REPAIR & MAINT SUPPLIES	1,320	2,000	2,000		
54100	CONTRACT/PROF SERVICES	4,000	2,000	2,000		
54700	UTILITIES	504	1,000	1,000		
54701	PORT A POTS RENTAL & CLEANING	2,120	1,500	1,500		
54710	LOGAN WELL USERS	278	200	200		
54810	* RPR & MAINT/BLDNGS & GROUNDS	704	2,500	5,000	2,500	100%
54813	GRASS & TREE REPLACEMENT		2,000	3,500	1,500	
54820	REPAIR & MAINT/EQUIPMENT		2,000	2,000		
54920	EQUIP & FIXTURE RENTAL					
55100	MISCELLANEOUS		300	300		
59010	CAPITAL OUTLAY					#DIV/0!
59015	DONATED FUNDS PROJECTS					
	TOTAL OPERATING EXPENSE	9,180	13,625	17,625	4,000	29%
	SUNSET GARDENS EXPENDITURES	14,436	19,170	23,309	4,139	22%

CAPITAL EXPENDITURE REQUEST

23.498.49800.58719
Snow Dog quick mount snow plow

2025

(APP)

8,200

LOGAN COUNTY
Sterling, Colorado

		TOURIST INFORMATION CENTER				
		01.461.46500.				
12/13/2024		ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
REVENUE						
	LODGING TAX PLEDGE	33,000	33,000	33,000		
# OF EMPLOYEES						
51200	1 FULL TIME SALARIES	49,832	53,899	57,133	3,234	6%
51300	PART TIME SALARIES	29,284	31,000	33,058	2,058	7%
51400	TEMPORARY & OVERTIME	270				#DIV/0!
	TOTAL SALARIES	79,386	84,899	90,191	5,292	6%
52610	SOCIAL SECURITY	4,840	5,162	5,592	430	8%
52611	MEDICARE TAX	1,132	1,206	1,308	102	8%
52620	WORKERS COMPENSATION	76	65	70	5	8%
52630	RETIREMENT	1,993	2,156	2,285	129	6%
52631	HEALTH INSURANCE	10,922	12,181	13,237	1,056	9%
52632	LIFE INSURANCE	58	58	67	9	16%
52633	ST/LT DISABILITY	263	230	184	-46	-20%
52634	UNEMPLOYMENT INSURANCE	159	170	180	10	6%
	TOTAL PERSONNEL EXPENSE	98,829	106,127	113,114	6,987	7%
53100	OFFICE SUPPLIES	803	400	400		
53200	OPERATING SUPPLIES	349	349	400	51	15%
54100	PROFESSIONAL SERVICES					
54210	TELEPHONE/INTERNET	490	300	400	100	33%
54220	POSTAGE			50	50	#DIV/0!
54400	ADVERTISING & LEGAL NOTICES	1,831	500	2,000	1,500	300%
54820	RPR & MAINT/EQUIPMENT			50	50	>100%
54830	MAINTENANCE CONTRACT	522	900	1,000	100	11%
55100	MISCELLANEOUS					
55204	MEETING EXPENSE	24	200	500	300	150%
55700	STAFF TRAINING			500	500	>100%
59010	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	4,019	2,649	5,300	2,651	100%
	TOURIST INFORMATION CENTER EXPENDITURES	102,848	108,776	118,414	9,638	9%

LOGAN COUNTY
Sterling, Colorado

		SHOOTING SPORTS COMPLEX				
		ACTUAL	PROJECTED	COMMISSIONER	VARIANCE	
		2023	2024	APPROVED	2025 APP /	% OF
12/13/2024	01.461.46600.			2025	2024 PROJ	CHANGE
REVENUE						
	TARGET REVENUE					
	RANGE MEMBERSHIP	11,950	11,000	11,000		
	DAILY USE	24,991	25,135	25,000	-135	-1%
	BILLBOARD LEASE	6,878	6,966	7,000	34	
	SSC DONATIONS		7,270		-7,270	-100%
	TOTAL REVENUE	43,819	50,371	43,000	-7,371	-15%
EXPENDITURES						
51350	SHARED SALARY	8,837	6,500	6,500		
51400	TEMPORARY & OVERTIME	188	500	500		
	TOTAL SALARIES	9,025	7,000	7,000		
52610	SOCIAL SECURITY	560	434	434		
52611	MEDICARE TAX	131	102	102		
52620	WORKERS COMPENSATION	260	44	75		
52630	RETIREMENT	353	260	260		
52631	HEALTH INSURANCE	1,321	1,000	1,100	100	10%
52632	LIFE INSURANCE	8	6	6		
52633	ST/LT DISABILITY	47	34	29	-5	-15%
52634	UNEMPLOYMENT INSURANCE	18	14	14		
	TOTAL PERSONNEL EXPENSE	11,723	8,894	9,020	126	1%
53200	OPERATING SUPPLIES	3,075	2,500	2,500		
53201	RANGE MEMBERSHIP EXP -	426	1,500	500		
53207	TARGET EXPENSE	6,941	8,500	8,500		
53280	GAS OIL ANITIFREEZE		100	100		
53300	REPAIR & MAINT SUPPLIES	483	750	750		
54100	PROFESSIONAL SERVICES		150	150		
54220	POSTAGE	123	150	150		
54300	FUEL/MLG (NON MTG EXP)		125	125		
54400	ADVERTISING			200		
54700	UTILITIES	2,713	3,250	3,500	250	8%
54701	PORT A POTS RENTAL & CLEANING	1,440	2,000	2,000		
54810	REPAIR & MAINT (BLDG & GRNDS)	2,069	2,200	2,200		
54820	EQUIPMENT REPAIR	1,448	2,000	2,000		
55200	MEMBERSHIP & DUES					
55204	MEETING EXPENSE (INC MILEAGE)					
55700	TRAINING/NRA					
59010	CAPITAL OUTLAY					
59015	DONATED FUNDS PROJECTS	4,606	5,000	5,000		
	TOTAL OPERATING EXPENSE	23,324	28,225	27,675	-550	-2%
	SHOOTING SPORTS COMPLEX EXPENDITURES	35,047	37,119	36,695	-424	-1%

LOGAN COUNTY
Sterling, Colorado

12/13/2024	VETERANS OFFICE 01.461.46700.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
REVENUES						
33002	STATE VETERANS AFFAIRS	13,877	14,273	14,273		
EXPENDITURES						
51300	VETERANS OFFICER SALARY	32,605	34,320	36,380	2,060	6%
	TOTAL SALARIES	32,605	34,320	36,380	2,060	6%
52610	SOCIAL SECURITY	2,106	2,128	2,256	128	6%
52611	MEDICARE TAX	492	498	528	30	6%
52620	WORKERS COMPENSATION	61	54	60	6	11%
52630	RETIREMENT	1,040	1,373	1,455	82	6%
52631	HEALTH INSURANCE	1,416		13,237	13,237	#DIV/0!
52632	LIFE INSURANCE	20	67	67		
52633	ST/LT DISABILITY	97	182	160	-22	-12%
52634	UNEMPLOYMENT INSURANCE	65	69	73	4	6%
	TOTAL PERSONNEL EXPENSE	37,902	38,691	54,216	15,525	40%
53100	OFFICE SUPPLIES	731	700	800	100	14%
54210	TELEPHONE/INTERNET	1,495	1,500	1,500		
54220	POSTAGE	78	50	100	50	100%
54300	FUEL/MILEAGE		500	500		
54830	MAINTENANCE CONTRACT	472	500	500		
55100	MISCELLANEOUS	125	250	250		
55200	MEMBERSHIP & DUES	50	100	100		>100%
55204	MEETING EXPENSE	1,302	3,000	5,000	2,000	67%
55206	VETERAN DONATION		200	200		
59010	CAPITAL OUTLAY					>100%
	TOTAL OPERATING EXPENSE	4,253	6,800	8,950	2,150	32%
	VETERANS OFFICE EXPENDITURES	42,155	45,491	63,166	17,675	39%

LOGAN COUNTY
Sterling, Colorado

		HERITAGE CENTER ADMINISTRATION		COMMISSIONER	VARIANCE	
12/13/2024	01.461.46800.	ACTUAL	PROJECTED	APPROVED	2025 APP	% OF
		2023	2024	2025	/	CHANGE
					2024 PROJ	
REVENUE						
	HERITAGE CENTER BLDG RNTL	1,265	1,800	1,800		
	SILVER SNEAKER REVENUE	7,141	5,893	5,500	-393	-7%
	HERITAGE CENTER REV (TRIPS)		400			
*Running balance for Silver Sneakers through 08/31/2020 is \$22,741						
EXPENDITURES						
67 LIFE INS 2023						
1 # OF EMPLOYEES						
51200	FULL TIME SALARIES	51,110	53,807	57,036	3,229	6%
51300	TEMPORARY & OVERTIME	18,358	25,139	21,200	-3,939	-16%
	TOTAL SALARIES	69,468	78,946	78,236	-710	-1%
52610	SOCIAL SECURITY	3,701	4,184	4,851	667	16%
52611	MEDICARE TAX	866	979	1,134	155	16%
52620	WORKERS COMPENSATION	68	53	75	22	42%
52630	RETIREMENT	2,044	2,152	2,281	129	6%
52631	HEALTH INSURANCE	16,424	18,361	13,237	-5,124	-28%
52632	LIFE INSURANCE	67	67	67		
52633	ST/LT DISABILITY	270	250	184	-66	-26%
52634	UNEMPLOYMENT INSURANCE	139	158	156	-2	-1%
	TOTAL PERSONNEL EXPENSE	93,047	105,150	100,221	-4,929	-5%
53100	OFFICE SUPPLIES	630	650	1,000	350	54%
53200	OPERATING SUPPLIES	191	100	100		
53300	REPAIR & MAINT SUPPLIES	37	50	50		
53400	SILVER SNEAKER EXPENSES**	2,686	2,200	2,200		
54100	PROFESSIONAL SERVICES	586	750	1,150	400	53%
54210	TELEPHONE/INTERNET	2,217	2,200	2,200		
54220	POSTAGE	155	100	100		
54300	FUEL/MLG (NON MTG EXP)					
54400	ADVERTISING & LEGAL NOTICES	173				
54820	REPAIR & MAINT/EQUIPMENT	30				
54830	MAINTENANCE CONTRACT	1,707	1,600	1,600		
55100	MISCELLANEOUS	4				#DIV/0!
55105	DEPOSIT REFUND	75				
55200	MEMBERSHIP & DUES					#DIV/0!
55204	MEETING EXPENSE					
55208	SR CENTER ACTIVITIES		4,500	4,000		
55405	REIMBURSED EXPENSES					
55700	STAFF TRAINING	119	650	450	-200	-31%
59010	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	8,610	12,800	12,850	50	
	HERITAGE CENTER EXPENDITURES	101,657	117,950	113,071	-4,879	-4%
CAPITAL EXPENDITURE REQUEST				2025		
23.498.49800.58721				(APP)		
Computers (2)				1,800		

**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

12/13/2024	DESOTO YOUTH 01.461.46910.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
REVENUE						
	GARY DESOTO REVENUE	3,934	2,500	2,500		
EXPENDITURES						
12200	OPERATING SUPPLIES	382	200	200		
13100	PROFESSIONAL SERVICES					
54700	UTILITIES	18,309	15,000	15,000		
54810	REPAIR & MAINT/BUILDINGS	303	3,000	3,000		>100%
54820	REPAIR & MAINT/EQUIPMENT					
55100	MISCELLANEOUS					
59010	CAPITAL OUTLAY					
	DESOTO OPERATING EXPENSES	18,994	18,200	18,200		
55216	GARY DESOTO FINANCIALS/EXP	2,688	2,500	2,500		
	DESOTO EXPENDITURES	21,682	20,700	20,700		

LOGAN COUNTY
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12/13/2024	INTERGOVERNMENTAL COOPERATION 01.480.48000.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
	<u>HEALTH DEPARTMENT</u>					
55213	NE COLO HEALTH DPT	210,529	210,529	210,529		
	HEALTH DPT EXPENDITURES	210,529	210,529	210,529		
12/13/2024	<u>MENTAL HEALTH</u>					
55240	EASTERN COLO SERV/DISABLED	100,000	100,000	100,000		
55262	SENATE BILL #10-175			1,000	1,000	#DIV/0!
	MENTAL HEALTH EXPENDITURES	100,000	100,000	101,000	1,000	1%
	<u>INTERGOVERNMENTAL COOPERATION</u>					
55500	NECALG	28,219	73,898	69,046	-4,852	-7%
55700	NECTA (COUNTY EXPRESS)	42,844				#DIV/0!
	TOTAL	71,063	73,898	69,046	-4,852	-7%
	INTERGOVERNMENTAL COOPERATION EXPENDITURES	381,592	384,427	380,575	-3,852	-1%
		<i>CAPITAL EXPENDITURE REQUEST</i>		2025		
		23.498.49800.58710		(APP)		
		ADA MINI VAN (1)		38,384		

LOGAN COUNTY
Sterling, Colorado

12/13/2024	MISCELLANEOUS ACCOUNT 01.490.49001-49010	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
49000-	GRAVEL PERMIT EXPENSE					
56131	MINED LAND RECLAMATION EXP					#DIV/0!
	SUB TOTAL GRAVEL PERMIT EXP					#DIV/0!
49001-	COUNTY DUES					
56200	LOGAN COUNTY CHAMBER DUES	600	600	600		
56201	CCI DUES	15,150	16,000	16,088	88	1%
56202	NACO	454	454	454		
	SUB TOTAL DUES	16,204	17,054	17,142	88	1%
49002-	FEES					
56225	LITIGATION FEES		21,196			
56528	TREASURERS FEES	128,309	85,000	198,010	113,010	133%
	SUB TOTAL FEES	128,309	106,196	198,010	91,814	86%
49003-	MISCELLANEOUS EXPENSES					
56550	CAFETERIA PLAN EXPENSE	7,164	7,470	7,470		
56551	ABATEMENT REFUND	928	500	2,500	2,000	400%
56552	CHRISTMAS & EMPLOYEE APPRECIATION	14,006	15,000	15,000		
56554	UNEMPLOYMENT ACCT SERVICE	1,212	1,212	1,300	88	7%
56555	INSURANCE CLAIMS DEDUCTIBLE	40,000				#DIV/0!
56556	PROPERTY LIABILITY INS	620,891	727,808	750,000	22,192	3%
56557	AUDITING & BUDGETING	19,750	20,150	25,000	4,850	24%
56558	MAINT ON COUNTY VEHICLES/SHARED	1,593	2,500	5,000	2,500	100%
56559	REIMB/UNCLAIMED PRIS FUNDS					
56560	AUDIT ADJUSTMENT					
56562	COMM TOWER/UTILITIES & MAINT	9,085	10,000	10,000		
56565	CLARENCE CORNER EXPENSE	810	500	500		
	SUB TOTAL MISC	715,439	785,140	816,770	31,630	4%
	LEASE PROCEEDS					
56563	DEBT SERVICE - PRINCIPAL	4,389				
56564	DEBT SERVICE - INTEREST					
49004-	NON PROFITS					
56581	FLEMING LIBRARY	450	450	450		
56582	CROOK LIBRARY	450	450	450		
56583	HERITAGE FESTIVAL DONATION	1,500	1,500	1,500		>100%
56584	SMALL BUSINESS DVLPMT CENTER	5,000	5,000	5,000		
56587	LC CHAMBER MARKETING & PROMOTING	17,500	20,000	20,000		
56588	LC ECONOMIC DEVELOPMENT CORP	40,500	48,000	48,000		
56592	DONATIONS					#DIV/0!
	SUB TOTAL NON PROFITS	65,400	75,400	75,400		
49005-	EMERGENCY MANAGEMENT					
56610	EMS COUNCIL SUBSIDY					>100%
56616	LOCAL FISCAL RECOVERY FUNDS	897,356				
56617	LCWCD MAINTENANCE			350,000		
56619	EMERGENCY RESPONSE SUPPLIES					
	SUB TOTAL EMERGENCY MANAGEMENT/EMS	897,356		350,000	350,000	#DIV/0!
49010-	COUNTY CONTINGENCY RESERVES					
56650	MISCELLANEOUS	1,127	1,350	2,000	650	48%
56651	REIMB EXP/BETWEEN FUNDS					
56652	TRANSFER TO AMBULANCE		200,000	250,000	50,000	>100%
56652	TRANS TO CONTINGENCY FUND/TABOR RES		156,000		-156,000	
56654	HEALTH INS DEDUCTIBLE RESERVE	71,739	75,000	75,000		
56655	HEALTH INS FAMILY RESERVE			50,000	50,000	>100%
	SUB TOTAL CONTINGENCY	72,866	432,350	377,000	-55,350	-13%
56700	CONTINGENCY RESERVE**	275,936	30,000	500,000	470,000	1567%
	TOTAL MISCELLANEOUS EXPENDITURES	2,175,899	1,446,140	2,334,322	888,182	61%

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

ACCT NO GROUP	SUMMARY	ACTL PRIOR YR 2023 COL.1	PROJECTED CURRNT YR 2024 COL.2	COMMISSIONER APPROVED 2025 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE
	FUND BALANCE BEGINNING OF THE YEAR	8,673,002	9,324,539	3,995,944	(5,328,595)	-57%
	NET TOTAL REVENUE TO BE					
311	DERIVED FROM PROPERTY TAXES	2,965,217	1,669,895	752,428	(917,467)	-55%
31112	CRS39-3-210 BACKFILL		157,232		(157,232)	
	INTERGOVERNMENTAL REVENUE	5,674,256	6,323,903	4,148,561	(2,175,342)	-34%
	OTHER REVENUE:	1,592,284	1,563,761	1,566,500	2,739	
	TOTAL AVAILABLE REVENUES					
	OTHER THAN PROPERTY TAXES	7,266,540	8,044,896	5,715,061	(2,329,835)	-29%
	TOTAL REVENUE	10,231,757	9,714,791	6,467,489	(3,247,302)	-33%
	TOTAL AVAILABLE RESOURCES	18,904,759	19,039,330	10,463,433	(8,575,897)	-45%
	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	9,580,220	15,043,386	8,422,628	(6,620,758)	-44%
	ADD:UNAPPROPRIATED FUND					
	BALANCE, END OF YEAR	9,324,539	3,995,944	2,040,805	(1,955,139)	-49%
	LESS:RESERVE FOR SUPPLIES					
	ACTUAL USABLE END OF YEAR FUND BALANCE					
	(budget basis)	9,324,539	3,995,944	2,040,805	(1,955,139)	-49%

CALCULATION OF MILL LEVY

AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET (311 ABOVE)	2,965,217	1,669,895	752,428	(917,467)	-55%
ADD:PROVISION FOR UNCOLLECTABLES (12,728)					
TOTAL AMOUNT PROPERTY TAX NEEDED	2,952,489	1,669,895	752,428	(917,467)	-55%
NET ASSESSED VALUATION	369,061,070	371,087,739	376,214,102	5,126,363	1%
MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT	8.000	4.500	2.000		

LOGAN COUNTY
Sterling, Colorado

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

ACCT NO GROUP	REVENUE	ACTUAL PRIOR YR 2023 COL.1	PROJECTED 2024 COL.2	COMMISSIONER APPROVED 2025 COL.4	VARIANCE +/- COL.4-COL.2	% OF CHANGE
FEDERAL						
33061	FLOOD DISASTER/REVENUE	216,346				#DIV/0!
33062	FED MISSILE SITE RD MAINTENANCE	45,332	46,919	48,561	1,642	3%
33063	FED BRIDGE GRANT	1,418,075	2,076,984		(2,076,984)	>100%
33063	FED BRIDGE ENGINEERING GRANT					#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	3,994,503	4,200,000	4,100,000	(100,000)	-2%
	TOTAL INTERGOVERNMENTAL REV	5,674,256	6,323,903	4,148,561	(2,175,342)	-34%
310 - TAXES						
31200	SPECIFIC OWNERSHIP TAX	297,968	175,000	75,000	(100,000)	-57%
31910	DELINQ TAX-PENALTY-INT	409	2,700		(2,700)	-100%
313 - NON PROPERTY TAXES						
31301	SALES TAX	1,166,853	1,201,000	1,200,000	(1,000)	
31302	USE TAX	47,637	44,000	45,000	1,000	2%
320 - LICENSES & PERMITS						
32014	ROAD & HIGHWAY PERMITS	2,270	2,300	2,500	200	9%
340 - CHARGES & SERVICES						
34023	ADDITIONAL \$1.50 MV FEE	14,432	15,504	15,000	(504)	-3%
34024	ADDITIONAL \$2.50 MV FEE	33,215	35,644	35,000	(644)	-2%
34025	MV EMISSIONS FEE	509	150		(150)	-100%
34080	MATERIALS & SERVICE	373	2,000		(2,000)	-100%
360 - MISCELLANEOUS RECEIPTS						
36409	MISC-VENDOR MACHINE ETC					
36412	CAPITAL CREDIT/DIVIDENDS	2,955	175		(175)	-100%
36413	REFUNDS OF EXPEND-FORFEITURES	9,270	344		(344)	-100%
36414	REFUNDS/COUNTY VEHICLE EXPENSE	14,942	10,000	10,000		
36416	REFUND-MTR FUEL TAXES & JURY					
36417	REFUND/SALARY& FRINGE	1,107	2,268		(2,268)	
	REIMB ARPA PREMIUM PAY					
370 - TRANSFERS FROM OTHER FUNDS						
37000	TRANSFERS FROM OTHER FUNDS					
390 - OTHER FINANCING SERVICES						
39110	SALE OF ASSETS-EQUIPMENT		45,000	184,000	139,000	
39111	SALE OF ASSETS LAND					
39112	SALE OF ASSETS-BUILDINGS					
39121	INSURANCE CLAIMS		27,676		(27,676)	-100%
39124	DIVIDENDS AND FORFEITURES	344				
39133	RENTS/EQUIPMENT RENTAL					
39160	LEASE PROCEEDS					
	TOTAL OTHER REVENUE	1,592,284	1,563,761	1,566,500	2,739	
	AUDIT ADJUSTMENT					
	TOTAL INTERGOVERNMENTAL & OTHER REVENUE	7,266,540	7,887,664	5,715,061	(2,172,603)	-28%
	W/OUT GRANTS	5,632,119	5,810,680	5,715,061		-2%

LOGAN COUNTY
Sterling, Colorado

ROAD & BRIDGE EXPENDITURES 04.430.43030.		ACTUAL	PROJECTED	COMMISSIONER	VARIANCE	% OF
		2023	2024	APPROVED	2025 APP	CHANGE
				2025	2024 PROJ	
# OF EMPLOYEES						
51200	42 FULL TIME SALARIES	1,785,452	1,920,000	2,100,466	180,466	9%
51300	PART TIME SALARIES	38,578	24,997	29,228		
51400	TEMPORARY & OVERTIME	80,232	65,000	65,000		
52500	SICK LEAVE RESERVE LIABILITY			10,487	10,487	>100%
	TOTAL SALARIES	1,904,262	2,009,997	2,205,181	195,184	10%
52610	SOCIAL SECURITY	115,445	121,806	136,721	14,915	12%
52611	MEDICARE TAX	26,999	28,542	31,975	3,433	12%
52620	WORKERS COMPENSATION	83,736	74,250	80,000	5,750	8%
52630	RETIREMENT	72,961	77,800	85,607	7,807	10%
52631	HEALTH INSURANCE	378,931	450,000	555,962	105,962	24%
52632	LIFE INSURANCE	2,065	2,200	2,812	612	28%
52633	ST/LT DISABILITY	9,547	8,000	6,898	-1,102	-14%
52634	UNEMPLOYMENT INSURANCE	3,808	4,020	4,410	390	10%
56550	CAFETERIA PLAN EXPENSE	2,562	2,766	2,766		
	TOTAL PERSONNEL EXPENSE	2,600,316	2,779,381	3,112,332	332,951	12%
53100	OFFICE SUPPLIES	947	950	1,200	250	26%
53102	SHOP SUPPLIES	4,969	4,000	4,500	500	13%
53112	RUG, UNIFORM CLEANING	7,569	6,000	7,500	1,500	25%
53114	ROAD CONSTRUCTION SUPPLIES	2,697	2,000	2,000		
53180	FREIGHT (RD OIL & SEALCOAT)		15,000	6,000	-9,000	-60%
53182	CRACK FILLING		27,500	28,000	500	2%
53185	MASTIC ROAD REPAIR		14,000	528,000	514,000	3671%
53190	SEALCOAT (CHIP SEAL)		166,229	100,000	-66,229	-40%
53191	ROAD OIL - OVERLAY	2,383,998	5,909,629	1,500,000	-4,409,629	-75%
53192	GRAVEL & SAND	60,321	115,000	150,000	35,000	30%
53193	CULVERTS	17,264	62,000	80,000	18,000	29%
53202	CHEMICALS (ROAD SIDE SPRAYING)	44,500	47,500	47,500		
53203	PATCHING	7,017	10,000	15,000	5,000	50%
53204	DUST CONTROL		71,150	90,000	18,850	26%
53230	STEEL & IRON	3,933	2,000	3,000	1,000	50%
53260	ROAD SIGNS	32,274	25,000	40,000	15,000	60%
53261	PAINT	8,450	16,437	20,000	3,563	22%
53280	GAS-OIL-ANTIFREEZE	790,766	650,000	650,000		
53290	TIRES & TUBES	73,696	70,000	80,000	10,000	14%
53300	REPAIR & MAINT/RD EQUIP	322,113	400,000	250,000	-150,000	-38%
53310	REPAIR & MAINT/AUTO & TRUCK	51,894	35,000	40,000	5,000	14%
53311	RPR & MAINT/COUNTY VEHICLES	7,950	5,000	7,000	2,000	40%
53330	SMALL TOOLS & MISCELLANEOUS	2,232	2,000	3,500	1,500	75%
54100	PROFESSIONAL SERVICES	43,160				#DIV/0!
54105	IT MAINTENANCE	5,101	6,500	6,500		
54210	TELEPHONE/INTERNET	5,805	7,200	8,000	800	11%
54220	POSTAGE	402	350	350		
54236	TELEPHONE SUPPORT	253	300	350	50	17%
54400	ADVERTISING & LEGAL NOTICES	1,780	1,250	1,500	250	20%
54700	UTILITIES	43,798	45,000	45,000		
54810	REPAIR & MAINT/BLDGS	20,608	11,000	25,000	14,000	127%
54820	RPR & MAINT/EQUIP RADIO		2,000	2,500	500	25%
54830	MAINTENANCE CONTRACTS	1,005	1,000	1,000		
54910	RENTALS-BLDG & LAND	850	1,775	2,500	725	41%
54920	RENTALS-EQUIP	31,176	335,957	336,000	43	
55100	MISCELLANEOUS	1,252	1,000	2,500	1,500	150%
55200	MEMBERSHIP & DUES	114	100	115	15	15%
55204	MEETING EXPENSE			500	500	#DIV/0!
55700	STAFF TRAINING	250				#DIV/0!
56130	GRAVEL PERMIT FEE	5,099	4,500	5,000	500	11%
56131	MINED LAND RECLAMATION					>100%
56132	BRIDGE REPAIR/REPLACEMENT	7,498	200,000	200,000		
56136	RAILROAD CROSSING EXPENSE					
56137	NATURAL DISASTER EXPENSE	600		5,000	5,000	>100%
56140	DRUG TESTING	860	950	1,200	250	26%
56556	PROPERTY & LIAB INSURANCE	167,247	233,670	250,000	16,330	7%
56557	AUDITING & BUDGETING	1,600	1,600	1,600		
	TOTAL OPERATING EXPENSE	4,161,048	8,510,547	4,547,815	-3,962,732	-47%
56135	BRIDGE REPAIR GRANT	1,772,594	3,000,000		-3,000,000	>100%
56138	MUNICIPALITIES	441,340	235,163	106,388	-128,775	-55%
56528	TREASURERS FEES	112,376	98,898	81,000	-17,898	-18%
56563	DEBT SERVICE - PRINCIPAL	303,762				
56654	HEALTH INS DEDUCTIBLE RESERVE	14,792	30,000	30,000		
56655	HEALTH INS FAMILY RESERVE			25,000	25,000	>100%
56700	RESERVE FOR CONTINGENCY	25,503				
59010	CAPITAL OUTLAY	148,489	389,397	520,093	130,696	34%
	TOTAL OTHER EXPENSES	2,818,856	3,753,458	762,481	-2,990,977	-80%
	ROAD & BRIDGE EXPENDITURES	9,580,220	15,043,386	8,422,628	-6,620,758	-44%

**ROAD & BRIDGE
 CAPITAL OUTLAY**

DESCRIPTION	RANK	QUANTITY	COMMISSIONER APPROVED 2025
Diagnostics Unit	1	1	11,000
Motorgrader (\$344093 ea)	2	1	344,093
Snow Plow Equipment (\$55000 ea)	3	3	165,000
Truck/Tractor Belly Dump	4	-0-	-0-
		Total	520,093

LOGAN COUNTY
Sterling, Colorado

<i>MUNICIPALITIES</i>	BUDGET YEAR ASSESSED VALUATION 2025	MILL LEVY	FY 2025
CROOK	508,082		508
FLEMING	2,078,134		2,078
ILIFF	1,028,850		1,029
MERINO	1,485,126		1,485
PEETZ	890,405		890
STERLING	100,398,377		100,398
TOTAL MUNICIPALITY	106,388,974	1.000	106,388

LOGAN COUNTY
Sterling, Colorado

LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES

BUDGET

SCHEDULE OF COMPUTATION OF AMOUNT TO BE RAISED BY PROPERTY TAXES

	2023 ACTUAL EXP & REV	2024 ESTIMATED EXP & REV	2025 COMMISSIONER APPROVED	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
TOTAL APPROPRIATIONS	6,625,761	5,966,575	5,944,889	(21,686)	0%
WORKING BALANCE REQUIRED			472,931	472,931	>100%
SUB-TOTAL	6,625,761	5,966,575	6,417,820	451,245	8%
PRIOR YEAR SURPLUS	1,311,501	1,262,070	905,641	(356,429)	-28%
TRANSFER TO CO. GEN. FUND					
ADJ TO PRIOR YEAR FUND BAL					
ESTIMATED STATE REVENUE	5,623,105	4,648,030	4,553,636	(94,394)	-2%
OTHER FINANCIAL SOURCES	14,801	13,013	8,000	(5,013)	-39%
OTHER LOCAL REVENUE	85,924	95,600	85,250	(10,350)	-11%
SUB-TOTAL	7,035,331	6,018,713	5,552,527	(466,186)	-8%
AMT REQUIRED FROM PROPERTY TAX	(409,570)	(52,138)	865,293	917,431	-1760%
TOTAL PROVIDED BY PROPERTY TAX	852,500	853,502	865,292	11,790	1%
ASSESSED VALUATION	369,061,070	371,087,739	376,214,102	5,126,363	1%
MIL LEVY	2.300	2.300	2.300		

LOGAN COUNTY
Sterling, Colorado

**LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES
BUDGET**

	2023 REVENUE	2024 PROJECTED	2025 COMMISSIONER APPROVED	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
REGULAR ADMINISTRATION	884,311	968,817	887,657	(81,160)	-8%
MISCELLANEOUS FEDERAL INCENTIVES	10,847	12,500	11,000	(1,500)	-12%
MISCELLANEOUS STATE INCENTIVES	3,471	3,500	3,000	(500)	-14%
MEDICAID INCENTIVES	33,407	69,387	35,000	(34,387)	-50%
COUNTY TAX BASE RELIEF	201,476	220,000	200,000	(20,000)	-9%
ADULT PROTECTION	110,333	124,233	129,287	5,054	4%
APS ELDER JUSTICE ACT	1,690	4,420	0		
LEAP OUTREACH	16,282	32,346	32,346	0	0%
OLD AGE PENSION ADMINISTRATION	33,513	37,870	38,884	1,014	3%
EMPLOYMENT 1ST	51,346	46,324	45,541	(783)	-2%
ENHANCED FUNDING	5,480	14,000	14,000	0	0%
CHILD SUPPORT ENFORCEMENT	211,141	241,589	265,043	23,454	10%
CSE INCENTIVES	25,975	20,000	20,000	0	0%
CORE SERVICES	428,020	461,841	461,144	(697)	0%
SB 15-242	52,126	112,282	101,195	(11,087)	-10%
CHILD CARE BLOCK GRANT:	456,406	224,770	251,743	26,973	12%
				0	#DIV/0!
CHILD WELFARE BLOCK GRANT:	1,380,677	1,291,101	1,556,405		
				0	#DIV/0!
PARENTAL FEES	5,924	5,000	10,000		
SB 80		0	0	0	#DIV/0!
MANAGED CARE SAVINGS	449	0	0		
GRANT - EDUCATIONAL STABILITY	509	4,800	8,000	3,200	67%
GRANT - HB 1451 (YOUTHLINK)	28,152	31,000	100,000	69,000	>100%
GRANT - HOMELESSNESS GRANT	3,976	51,428	0	(51,428)	>100%
GRANT - FAMILY VOICES		5,500	9,500	4,000	73%
GRANT - SECURITY GRANT ARPA		38,644	0	(38,644)	-100%
GRANT - SECURITY CO TARGET ARPA		205	0		
GRANT - PHYSICAL SECURITY GRANT		1,620	0		
GRANT - SECURITY GRANT 2ND ROUND	4,076	5,418	0	(5,418)	-100%
GRANT - OBH LOGAN	124,883	0	0	0	#DIV/0!
GRANT - OBH NE COUNTIES	895,488	0	0	0	#DIV/0!
CHILD WELFARE DONATED FUNDS	9,403	12,500	15,000		
				0	#DIV/0!
COLORADO WORKS BLOCK GRANT:	643,746	606,935	358,891		
SUB-TOTAL	5,623,105	4,648,030	4,553,636	(94,394)	-2%
				0	#DIV/0!
OTHER SOURCES - CH SUPP/AFDC RETAINED COLL	12,756	12,700	8,000		
CAFETERIA PLAN FORFEITURE	2,046	313	0	(313)	-100%
INTEREST FROM A/R CLAIMS		0	0	0	#DIV/0!
				0	#DIV/0!
DELINQUENT PROPERTY TAX PENALTIES & INTEREST	285	600	250		
SPECIFIC OWNERSHIP TAX	85,639	95,000	85,000	(10,000)	-11%
SUB-TOTAL LOCAL REVENUE	85,924	95,600	85,250		
TOTAL ALL REVENUE OTHER THAN PROPERTY TAX	5,723,831	4,756,643	4,646,886		

LOGAN COUNTY
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LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES
BUDGET

	2023 EXPENDITURES	2024 PROJECTED	2025 COMMISSIONER APPROVED	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
REGULAR ADMINISTRATION	1,070,913	1,214,922	1,247,544	32,622	3%
*CO SHARE EBT BURIALS	0	0	0		
ADULT PROTECTION ADM	133,953	151,840	158,157	6,317	4%
ADULT PROTECTION CLIENT	3,964	3,452	3,452	0	0%
ADULT PROTECTION ELDER JUSTICE ACT - COVID	1,690	4,420	0		
LEAP OUTREACH ADMINISTRATION	16,282	32,346	32,346	0	0%
OLD AGE PENSION ADMINISTRATION (RMS)	31,587	37,870	38,884	1,014	3%
OAP O/C REFUNDS STALE-DATED WARR. CANCEL	(1)				
*AID TO NEEDY DISABLED COUNTY SHARE	17,224	7,000	13,000	6,000	86%
*HOME CARE ALLOWANCE - AND COUNTY SHARE	0	50	50		
*HOME CARE ALLOWANCE - SSI COUNTY SHARE	94	280	550	270	96%
*HOME CARE ALLOWANCE - OAP COUNTY SHARE	0	189	550	361	191%
GENERAL ASSISTANCE	0	10,000	10,000	0	0%
COUNTY CARS	(32,748)	(15,000)	(15,000)	0	0%
				0	#DIV/0!
EMPLOYMENT 1ST - ADM/CLIENT WARRANT ISSUE	68,072	80,299	82,566		
EMPLOYMENT 1ST - COUNTY SHARE	17,154	18,500	18,500	0	0%
ENHANCED FUNDING	5,480	14,000	14,000	0	0%
CSE ADMINISTRATION	300,649	346,469	383,551	37,082	11%
CORE SERVICES	500,984	546,824	599,364	52,540	10%
SB 15-242	52,126	112,282	101,195	(11,087)	-10%
CHILD CARE BLOCK GRANT:				0	#DIV/0!
CHILD CARE ADM/DIRECT	456,406	224,770	251,743		
*CHILD CARE PROGRAM MAINTENANCE OF EFFORT	66,560	66,019	66,998		
				0	#DIV/0!
				0	#DIV/0!
CHILD WELFARE BLOCK GRANT :					
ADMINISTRATION	1,671,323	1,833,491	1,894,930		
*CHILD WELFARE PROGRAM COUNTY SHARE	252,793	251,600	282,800		
				0	#DIV/0!
SUB ADOPT - COUNTY SHARE	108,679	110,000	107,500	(2,500)	-2%
PARENTAL FEES	5,924	5,000	10,000		
SB 80	0	0	0	0	#DIV/0!
EDUCATIONAL STABILITY GRANT	637	6,000	10,000	4,000	67%
MANAGED CARE SAVINGS	449	0	0	0	>100%
HB 1451 - YOUTHLINK	28,152	31,000	100,000	69,000	>100%
HOMELESSNESS GRANT	9,229	51,428	0	(51,428)	-100%
FAMILY VOICES GRANT	0	5,500	9,500	4,000	73%
SECURITY GRANT ARPA	4,076	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	124,883	0	0	0	#DIV/0!
OBH GRANT - NE COUNTIES	895,488	0	0		
CHILD WELFARE DONATED FUNDS	9,403	12,500	15,000		
TANF BLOCK GRANT:					
TANF ADMINISTRATION	256,904			0	#DIV/0!
TANF NCNM	427,318			0	#DIV/0!
SUB TOTAL		606,935	358,891	(248,044)	-41%
*COLORADO WORKS PROGRAM COUNTY SHARE	120,114	150,351	148,818		
TOTAL	6,625,761	5,966,575	5,944,889		

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LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES
BUDGET

	2025 COUNTY AND STATE ISSUED EXPENDITURES	2025 STATE AND FEDERAL REVENUE	2025 COUNTY SHARE
REGULAR ADMINISTRATION	1,247,544	887,657	359,887
MISCELLANEOUS FEDERAL INCENTIVES		11,000	(11,000)
MISCELLANEOUS STATE INCENTIVES		3,000	(3,000)
MEDICAID INCENTIVES		35,000	(35,000)
COUNTY TAX BASE RELIEF		200,000	(200,000)
CHILD SUPPORT/AFDC RETAINED COLLECTIONS	-40,000	(32,000)	(8,000)
ADULT PROTECTION	161,609	129,287	32,322
APS ELDER JUSTICE ACT	0	0	0
LEAP OUTREACH	32,346	32,346	0
LEAP PROGRAM	550,000	550,000	0
AID TO NEEDY DISABLED	65,000	52,000	13,000
HOME CARE ALLOWANCE - AND	1,000	950	50
HOME CARE ALLOWANCE - SSI	11,000	10,450	550
OLD AGE PENSION ADMINISTRATION (RMS)	38,884	38,884	0
OLD AGE PENSION PROGRAM	365,000	365,000	0
HOME CARE ALLOWANCE - OAP	11,000	10,450	550
GENERAL ASSISTANCE	10,000	0	10,000
COUNTY CARS	-15,000	0	(15,000)
EMPLOYMENT 1ST	82,566	45,541	37,025
EMPLOYMENT 1ST - EBT	37,000	18,500	18,500
ENHANCED FUNDING	14,000	14,000	0
IV-D ADMINISTRATION	383,551	265,043	118,507
IV-D INCENTIVES		20,000	(20,000)
CORE ADMINISTRATION	599,364	461,144	138,220
CORE CASE SERVICES	325,000	325,000	0
SB 15-242	101,195	101,195	0
CHILD CARE BLOCK GRANT: ADM/DIRECT	251,743	251,743	0
CHILD CARE PROGRAM	533,127	466,129	66,998
CHILD WELFARE BLOCK GRANT : ADM	1,894,930	1,556,405	338,525
CHILD WELFARE PROGRAM	1,414,000	1,131,200	282,800
SUB-ADOPT	1,075,000	967,500	107,500
PARENTAL FEES	10,000	10,000	0
SB 80 FUNDS	0	0	0
EDUCATIONAL STABILITY	10,000	8,000	2,000
HB 1451 - YOUTHLINK	100,000	100,000	0
FAMILY VOICES GRANT	9,500	9,500	0
CHILD WELFARE AWARD FUNDS	15,000	15,000	0
TANF BLOCK GRANT: ADM	358,891	358,891	0
COLORADO WORKS PROGRAM	517,000	368,182	148,818
FOOD ASSISTANCE	6,500,000	6,500,000	0
TOTALS	16,670,250	15,286,997	1,383,252
(Highlighted items are State Issued through EBT/EFT)			
DELINQUENT PROPERTY TAX PENALTIES & INTEREST			250
SPECIFIC OWNERSHIP TAX			85,000
CURRENT PROPERTY TAX			865,292
FROM FUND BALANCE			432,710
		TOTAL	1,383,252

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

FURNITURE/EQUIPMENT REQUESTS OVER \$1,000	ADM	CC	CW	CORE	TANF	IV-D	EF	EN FUNDS	CO ONLY	Totals
Agency										
2 printers	20,000									20,000
TOTALS	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
Items under \$1,000 included in Office Supplies										

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12/13/2024	LODGING TAX FUND 10.465.46500.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
FUND BALANCE, BEGINNING OF THE YR		174,464	189,899	175,102	-14,797	-8%
REVENUES						
REVENUES OTHER THAN PROPERTY TAXES						
OTHER REVENUE:						
31123	LODGING TAX	124,605	124,923	120,000	-4,923	-4%
39128	OTHER INCOME	3,422	2,900	2,500	-400	-14%
39132	MARKETING GRANT (FED)					>100%
TOTAL AVAIL REV OTHER THAN PROPERTY TAXES		128,027	127,823	122,500	-5,323	-4%
TOTAL AVAILABLE RESOURCES		302,491	317,722	297,602	-20,120	-6%
EXPENDITURES						
55103	LO CO TOURISM MANAGER'S SALARY	33,000	33,000	33,000		
55104	LO CO WELCOME CENTER	6,028	10,800	12,000	1,200	11%
55106	TOURISM PROJECTS	52,831	85,000	125,000	40,000	47%
55116	LO COUNTY FAIRBOARD	6,000	6,000	6,000		>100%
55119	CERTIFIED DISTRIBUTIONS			1,000	1,000	#DIV/0!
55120	GOVENORS TOURISM CONF	1,920	1,920	2,000	80	>100%
55121	VOLUNTEER INCENTIVES	2,175	2,400	2,500	100	4%
55123	NE COLO TRAVEL REGION			2,000	2,000	#DIV/0!
55124	TOURIST CNTR DONATN FUNDS	3,138	3,500	3,500		
55134	MARKETING GRANT	7,500				>100%
56700	CONTINGENCY (FUND BALANCE)			110,602	110,602	>100%
TOTAL EXPENDITURES		112,592	142,620	297,602	154,982	109%
UNAPPROP FUND BALANCE, END OF YR		189,899	175,102			

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12/13/2024	CONTINGENT FUND 17,490,490.00.	ACTUAL 2023	APPROVED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
	CONTINGENCY EXPENDITURES					
56700	UNFORESEEN CONTINGENCIES FROM PRIOR AND CURRENT YEAR		702,000	858,000	858,000	>100%
	TRANSFER TO ROAD & BRIDGE					
	TOTAL EXPENDITURES		702,000	858,000	858,000	>100%
LESS REVENUES OTHER THAN PROPERTY TAXES						
	INTERGOVERNMENTAL REVENUE					
	OTHER REVENUE:					
	DELINQUENT TAXES					
	INTEREST AND PENALTIES					
	SPECIFIC OWNERSHIP TAX					
39119	TRANSFER FROM GENERAL FUND	156,000				
	FUND BALANCE, BEGINNING OF THE YEAR	702,000	702,000	858,000		
	TOTAL AVAILABLE REV OTHER THAN PROPERTY TAXES	858,000	702,000	858,000		
	ADDTL REV REQUIRED TO BALANCE EXPENDITURES	(858,000)				
	ADD: UNAPPROPRIATED FUND BALANCE, END OF YEAR	858,000				

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12/13/2024	TELEVISION TRANSLATOR 20.497.49700.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
FUND BALANCE, BEGINNING OF THE YEAR		116,264	89,899	50,012	-39,887	-44%
PRIOR YEAR ADJUSTMENT						
REVENUES						
NET TOTAL REV TO BE DERIVED FROM PROPERTY TAXES:		37,066	24,121	75,243	51,122	212%
31112	CRS39-3-210 BACKFILL		2,271			
REVENUES OTHER THAN PROPERTY TAXES:						
INTERGOVERNMENTAL REVENUE						
OTHER REVENUE						
31200	SPECIFIC OWNERSHIP TAX	3,725	2,412	7,526	5,114	212%
31910	DELINQUENT TAXES-INT & PENALTIES	18	40		-40	-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		3,743	4,723	7,526	2,803	59%
TOTAL REVENUE		40,809	28,844	82,769	53,925	187%
TOTAL AVAILABLE RESOURCES		157,073	118,743	132,781	14,038	12%
EXPENDITURES:						
53103	SUPPLIES & REPAIR	2,045	5,000	8,000	3,000	60%
54100	PROFESSIONAL SERVICES	450	450	2,000	1,550	344%
54210	TELEPHONE/INTERNET	1,970	3,500	3,600	100	3%
54212	IP SIGNAL DELIVERY	5,250	10,500	10,500		
54400	ADVERTISING					>100%
54700	UTILITIES	11,515	12,000	13,000	1,000	8%
54810	REPAIR & MAINTENANCE		12,000	12,000		
54830	MAINTENANCE CONTRACTS	19,764	19,764	21,768	2,004	10%
55100	MISCELLANEOUS			100	100	#DIV/0!
55204	DUES & MEETINGS (INCL TRAV)					
55252	TOWER LEASE	3,804	3,946	4,100	154	4%
56556	PROPERTY LIABILITY INSURANCE	1,331	1,044	1,500	456	44%
59010	CAPITAL OUTLAY	20,304				#DIV/0!
TOTAL OPERATING EXPENDITURES		66,433	68,204	76,568	8,364	12%
55325	EQUIPMENT REPLACEMENT RESERVE			20,000	20,000	>100%
56528	TREASURERS FEES	741	527	1,505	978	186%
56652	TRANSFER TO GENERAL FUND					
AUDIT ADJUSTMENT						
OTHER EXPENDITURES		741	527	21,505	20,978	3981%
TOTAL EXPENDITURES		67,174	68,731	98,073	29,342	43%
UNAPPROPRIATED FUND BALANCE, END OF YR		89,899	50,012	34,708	-15,304	-31%
#REF!						
<u>CALCULATION OF MILL LEVY</u>						
AMT TO BE DERIVED FROM CURRENT TAXES FOR BUDGE		37,066	24,121	75,243		
ADD: PROVISION FOR UNCOLLECTABLES		(160)				
TOTAL AMT PROPERTY TAX NEEDED		36,906	24,121	75,243		
NET ASSESSED VALUATION		369,061,070	371,087,739	376,214,102		
MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT		0.100	0.065	0.200		

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12/13/2024	E911 AUTHORITY	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
	FUND BALANCE, BEGINNING OF THE YR	819,083	986,896	2,739,839	1,752,943	178%
	REVENUES					
	NET TOTAL REV/DERIVED FROM PROPERTY TAXES					
	REVENUES OTHER THAN PROPERTY TAXES					
	INTERGOVERNMENTAL REVENUE					
	GRANT REVENUE					
	SURCHARGE	520,843	2,180,720	2,200,000	19,280	1%
	EARNINGS ON INVESTMENTS	10,247	35,939	36,000	61	
	MISCELLANEOUS/SALE OF GIS DATA					
	COLO TRUST E911 Y2K GRANT					
	TOTAL AVAIL REV OTHER THAN PROPERTY TAXES	531,090	2,216,659	2,236,000	19,341	1%
	TOTAL RESOURCES AVAILABLE	1,350,173	3,203,555	4,975,839	1,772,284	55%
	EXPENDITURES					
	OFFICE SUPPLIES	119	1,450	1,000	-450	-31%
	PROFESSIONAL SERVICES	4,050	5,000	5,000		>100%
	GIS MAINTENANCE	7,229	7,200	7,500	300	4%
	TRAVEL & TRANSPORTATION			3,000	3,000	>100%
	INSURANCE FOR BD MEMBERS	4,657	5,448	6,000	552	10%
	EQUIPMENT & FIXTURE REPAIR		863	5,000	4137	
	DUES & MEETINGS			1,000		
	EMERGENCY NOTIFICATION (CODE RED)	18,195	20,927	22,000	1,073	5%
	TEXT TO 911		3,630	4,871	1,241	>100%
	PRIORITY DISPATCH SYSTEM			6,000		
	PEETZ TOWER RENT			900		
	MISCELLANEOUS/BANK FEES	134	200	200		
	AUDIT		450	500	50	11%
	TELEPHONE/INTERNET SERVICES	27,356	21,000		-21,000	-100%
	NEXT GEN ESINET			35,000		
	CAPITAL OUTLAY	134,057	82,150	501,588	419,438	511%
	E911 SHARE OF DISPATCH CENTER	166,587	112,698	126,000	13,302	12%
	TECH SUPPORT/COMP SERVICES	608	500	10,000	9,500	1900%
	TRAINING	285	300	15,000	14,700	>100%
	VIRTUAL ACADEMY			2,600		
	PUBLIC EDUCATION			2,500	2,500	>100%
	ADVERTISING & LEGAL NOTICES			500	500	>100%
	CONTINGENCY		201,900	4,219,680	4,017,780	1990%
	TOTAL EXPENDITURES	363,277	463,716	4,975,839	4,512,123	973%
	UNAPPROPRIATED FUND BALANCE, END OF YR	986,896	2,739,839			
				2025 (APP)		
	Phone System/VIPER			408,733		
	Chairs			2,000		
	Headsets			2,000		
	MCG 8000 Gateway (3)			24,000		
	NICE Logger (1/2)			64,825		
			TOTAL	501,558		

LOGAN COUNTY
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12/13/2024	CAPITAL EXPENDITURE FUND 23.498.49800.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
	FUND BALANCE, BEGINNING OF THE YEAR	652,120	911,220	916,488	5,268	1%
	REVENUES					
	NET TOTAL REV/DERIVED FROM PROP TAXES	555,981	742,175	470,268	-271,907	-37%
	31112 CRS39-3-210 BACKFILL		69,881			
	REVENUES OTHER THAN PROPERTY TAXES					
	23.330 INTERGOVERNMENTAL REVENUE					
	33579 JBBS CONTRACT	414,525	450,000	500,000	50,000	11%
	33583 LC AMBULANCE STATE GRANT					
	- AMBULANCE		137,375			
	- SAFETY EQUIPMENT				0	#DIV/0!
	33584 GRANT/LC SHOOTING COMPLEX	45,539	74,900		-74,900	-100%
	33584 GRANT/LC SHOOTING COMPLEX SMALL GRNT		3,713	3,500	-213	-6%
	33610 2024 ELECTION IMP GRANT		110,416			
	23.310 - 23.360 OTHER REVENUE					
	31121 INTEREST EARNINGS	201	200		-200	-100%
	31200 SPECIFIC OWNERSHIP TAX	55,869	105,718	61,000	-44,718	-42%
	31910 DELINQUENT TAXES-PENALTIES INT	116				
	39128 OTHER	5,000			0	#DIV/0!
	39132 TOURIST CNTR GRANT (EL POMAR)					
	39132 TOURIST CNTR TOURISM GRANT (FED)	32,538	40,000			
	39147 BALLPARK SEWER TAP FEES	1,234	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	1,070,022	993,203	565,500	-427,703	-43%
	TOTAL REVENUE	1,626,003	1,735,378	1,035,768	-699,610	-40%
	TOTAL AVAILABLE RESOURCES	2,278,123	2,646,598	1,952,256	-694,342	-26%
	EXPENDITURES					
	56528 TREASURERS FEES	11,122	20,688	12,042	-8,646	-42%
	56557 AUDITING & BUDGETING	450	450	450	0	0%
	56563 DEBT SERVICE - PRINCIPAL					
	56564 DEBT SERVICE - INTEREST					
	56700 ** RESERVE FOR CONTINGENCY		696	500,000	499,304	>100%
	58663 JUDITH & ALLEN MITCHEK DONATION	500,000				
	58666 2024 ELECTION IMP GRANT		182,518			
	58667 JBBS CONTRACT	414,525	450,000	500,000	50,000	11%
	58670 TOURIST CNTR TOURISM GRANT (FED)	36,490	40,000			
	58671 BALLPARK SEWER LINE			84,000	84,000	>100%
	58675 LC SSC SMALL GRANT	4,956	5,909	5,000	-909	-15%
	58679 LOGAN COUNTY SHOOTING RANGE	51,876	99,866			
	58681 LC AMBULANCE EQUIPMENT - SAFETY EQ			95,700	95,700	#DIV/0!
	58681 LC AMBULANCE EQUIPMENT - AMBULANCE	51,065	338,163			
	58682 LC AMBULANCE EQUIPMENT RESERVE			100,000	100,000	>100%
	58683 EXT EQUIPMENT	45,000		3,600		
	58684 COMMISSIONER/EQUIPMENT	11,341	9,544			
	58685 FIN/EQUIPMENT		175,000	65,000		
	58685 FIN/EQUIPMENT		1,300	5,800		
	58686 CLERK & ELECTION/EQUIPMENT			6,300	6,300	#DIV/0!
	58687 ASSESSOR EQUIPMENT/UPGRADE COMPUTERS	5,399		5,190		
	58688 TREAS/EQUIPMENT		5,972	5,000	-972	>100%
	58690 JAIL/EQUIPMENT		42,000		-42,000	-100%
	58691 SHRF/EQUIPMENT	24,023	111,139	10,000	-101,139	#REF!
	58699 SHRF/VEHICLES WITH EQUIPMENT	144,986	130,679	142,672	11,993	9%
	58705 ATTORNEY EQUIPMENT			5,000		
	58706 P&Z EQUIPMENT		2,870		-2,870	>100%
	58710 NECTA VEHICLE/COUNTY SHARE			38,384	38,384	>100%
	58712 B&G/EQUIPMENT	(60)	108,500	40,000	-68,500	-63%
	58713 CORONER EQUIPMENT	6,000	2,411			
	58714 LCSSC IMPROVEMENTS				0	>100%
	58715 FRGDS/EQUIPMENT	50,000				
	58716 HR EQUIPMENT					
	58719 SUNSET GARDENS IMPROVEMENTS			8,200	8,200	>100%
	58720 OEM EQUIPMENT	3,083	2,405	-0-	#VALUE!	>100%
	58721 HERITAGE ADMIN EQUIPMENT	3,236		1,800		
	58722 TOURIST INFO COORD EQUIPMENT	3,411				
	58800 MISCELLANEOUS	-			0	#DIV/0!
	TOTAL EXPENDITURES	1,366,903	1,730,110	1,634,138	-95,972	-6%
	UNAPPROPRIATED FUND BALANCE, END OF YR	911,220	916,488	318,118		
	CALCULATION MILL LEVY					
	AMT DERIVED FROM CURRENT TAXES FOR BUDGET	555,981	742,175	470,268		
	ADD:PROVISION FOR UNCOLLECTABLES	(2,389)	0	0		
	TOTAL AMOUNT PROPERTY TAX NEEDED	553,592	742,175	470,268		
	NET ASSESSED VALUATION	369,061,070	371,087,739	376,214,102		
	MILL LEVY REQUIRED	1.500	2.000	1.250		

LOGAN COUNTY
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12/13/2024	SALES & USE TAX CAPITAL IMPROVEMENT FUND 24.498.49805-49840	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
FUND BALANCE, BEGINNING OF THE YEAR		5,589,436	4,002,835	3,818,269	-184,566	-5%
<i>REVENUES OTHER THAN PROPERTY TAXES</i>						
313 -NON PROPERTY TAXES						
31301 SALES TAX		2,333,706	2,402,000	2,400,000	-2,000	
31302 USE TAX		95,274	44,000	90,000	46,000	105%
360-MISCELLANEOUS RECEIPTS						
31121 INTEREST EARNINGS		22,137	19,000	10,000	-9,000	-47%
36427 UTILITY CREDIT			4063			
37000 TRANSFER FROM OTHER FUNDS						>100%
TOTAL AVAIL REV OTHER THAN PROPERTY TAXES		2,451,117	2,469,063	2,500,000	30,937	1%
TOTAL RESOURCES AVAILABLE		8,040,553	6,471,898	6,318,269	-153,629	-2%
<i>EXPENDITURES:</i>						
49805 COURTHOUSE						
54810 BLDG RPRS & MAINTENANCE		36,061	30,000	100,000	70,000	233%
59030 CAPITAL IMPROVEMENTS		2,216,407	316,166		-316,166	-100%
49810 JUSTICE CENTER						
54700 UTILITIES		249,488	229,560	250,000	20,440	9%
54810 BLDG RPRS & MAINTENANCE		1,338	50,000	100,000	50,000	100%
54830 MAINTENANCE CONTRACT		10,650	10,650	10,650		
59020 JC FUND BAL/EXPENSES		587,174	107,812		-107,812	-100%
59030 CAPITAL IMPROVEMENTS				383,829	383,829	#DIV/0!
49815 CENTRAL SERVICES BUILDING						
54810 BLDG RPRS & MAINTENANCE		6,471	76,800	50,000	-26,800	>100%
59030 CAPITAL IMPROVEMENTS						
49820 FAIRGROUNDS						
54810 BLDG RPRS & MAINTENANCE		81,794	90,000	200,000	110,000	122%
59030 CAPITAL IMPROVEMENTS			15,000		-15,000	-100%
59030 NEW EC BUILDING		557,262	1,677,259			
49830 HERITAGE						
54810 BLDG RPRS & MAINTENANCE				75,000	75,000	#DIV/0!
59030 CAPITAL IMPROVEMENTS						>100%
MISCELLANEOUS CAPITAL						
49840 59030 IMPROVEMENTS		242,785		1,000,000		
56528 TREASURER FEES		48,288	50,382	50,000	-382	-1%
TOTAL EXPENDITURES		4,037,718	2,653,629	2,219,479	-434,150	-16%
UNAPPROPRIATED FUND BALANCE END OF YR		4,002,835	3,818,269	4,098,790	280,521	7%

**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

12/13/2024

ACCT NO	PROPERTY TAX REQUIREMENT	ACTL PRIOR YR 2023 COL.1	PROJECTED CURRNT YR 2024 COL.2	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
	FUND BALANCE, BEGINNING OF THE YR	2,654,889	4,303,246	3,939,260	(363,986)	-8%
	NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES CRS 39-3-210 BACKFILL	1,482,583	371,088 34,941	188,107	(182,981)	
	<i>REVENUE OTHER THAN CURRENT PROPERTY TAX</i>					
	<i>INTERGOVERNMENTAL REVENUE</i>					
	33061 FLOOD DISASTER/FEMA/STATE					
	33594 LOCAL FISCAL RECOVERY FUNDS					
	OTHER REVENUE:					
	31200 SPECIFIC OWNERSHIP TAX DELINQUENT TAXES-PENALTIES-	148,984	40,603	37,600	(3,003)	
	31910 INTEREST					#DIV/0!
	34008 LANDFILL DISPOSAL FEES	652,572	750,000	750,000		
	39110 SALE OF ASSETS					>100%
	39121 INSURANCE CLAIMS		759		(759)	
	39124 DIVIDENDS-CORA FORFEITURE		672		(672)	
	39128 OTHER/REFUNDS					
	39137 RECYCLING REVENUE	3,222	2,000	2,000		
	39138 CLOSURE COST SURCHARGE	57,806	60,000	60,000		
	39139 E-WASTE RECYCLING REVENUE	623	650	650		
	39404 TRANSFER FROM GENERAL FUND					
	36417 REIMB ARPA PREMIUM PAY PROCEEDS FROM CAPITAL LEASE TOTAL AVAILABLE REVENUE OTHER THAN PROPERTY TAXES	863,207	889,625	850,250	(39,375)	-4%
	TOTAL REVENUE	2,345,790	1,260,713	1,038,357	(222,356)	-18%
	TOTAL AVAILABLE RESOURCES	5,000,679	5,563,959	4,977,617	(586,342)	-11%
	TOTAL EXPENDITURES	697,433	1,624,699	2,740,826	1,116,127	69%
	UNAPPROPRIATED FUND BALANCE END OF YR	4,303,246	3,939,260	2,236,791	(1,702,469)	-43%
	Less Closure Reserve	690,000	765,000	847,000		
	Less Eq reserve/New Cell development	900,000	1,100,000	1,050,000		
	Operating Fund Balance	2,713,246	2,074,260	339,791		
	CALCULATION OF MILL LEVY					
	AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET	1,482,583	371,088	188,107	(182,925)	
	ADD:PROVISION FOR UNCOLLECTABLES (6,339)					
	TOTAL AMOUNT PROPERTY TAX NEEDED	1,476,244	371,088	188,107	(182,925)	
	NET ASSESSED VALUATION	369,061,070	371,087,739	376,214,102	5,126,363	
	MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT	4.000	1.000	0.500	(0.500)	

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		LOGAN COUNTY SOLID WASTE DISPOSAL SITE FUND				COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
12/13/2024		25.432.43240	ACTUAL 2023	PROJECTED 2024				
# OF EMPLOYEES								
51200	5	FULL TIME SALARIES	200,019	200,000	244,877	44,877	22%	
51300	2	PART TIME SALARIES	51,996	55,000	56,539	1,539	3%	
51400		TEMPORARY & OVERTIME	3,750	1,500	2,000	500	33%	
		TOTAL SALARIES	255,765	256,500	303,416	46,916	18%	
52610		SOCIAL SECURITY	15,888	15,903	18,812	2,909	18%	
52611		MEDICARE TAX	3,716	3,719	4,400	681	18%	
52620		WORKERS COMPENSATION	11,943	11,560	12,000	440	4%	
52630		RETIREMENT	10,081	10,200	12,057	1,857	18%	
52631		HEALTH INSURANCE	38,507	47,000	66,185	19,185	41%	
52632		LIFE INSURANCE	208	205	335	130	63%	
52633		ST/LT DISABILITY	900	852	789	-63	-7%	
52634		UNEMPLOYMENT INSURANCE	512	513	607	94	18%	
56550		CAFETERIA PLAN EXPENSE	300	300	300			
		TOTAL PERSONNEL EXPENSE	337,820	346,752	418,901	72,149	21%	
53100		OFFICE SUPPLIES	4,122	4,500	5,000	500	11%	
53200		OPERATING SUPPLIES	13,765	15,000	17,250	2,250	15%	
53280		GAS-OIL-ANTIFREEZE	53,760	60,000	65,000	5,000	8%	
53500		SOLID WASTE DISPOSAL FEE	30,212	35,000	36,925	1,925	6%	
54100		PROFESSIONAL SERVICES	61,226	50,000	70,000	20,000	40%	
54105		IT MAINTENCE	4,498	5,000	5,200	200	4%	
54210		TELEPHONE/INTERNET	3,971	4,716	4,750	34	1%	
54220		POSTAGE	2,477	1,500	3,200	1,700	113%	
54400		ADVERTISING & LEGAL NOTICES	2,196	1,100	1,500	400	>100%	
54700		UTILITIES	6,823	8,000	8,500	500	6%	
54810		REPAIR & MAINT(BUILDING)	325	6,266	2,000	-4,266	-68%	
54814		MAINTENANCE AT LANDFILL	3,098	6,000	20,000	14,000	233%	
54815		TIRE RECYCLE	9,263	10,000	10,000			
54816		SPRAYING	255	250	500	250	100%	
54817		E-WASTE RECYLING	1,545	3,000	3,150	150	5%	
54820		REPAIR & MAINT/EQUIPMENT	103,150	80,000	85,000	5,000	6%	
54830		MAINTENANCE CONTRACTS	605	3,125	3,500	375	12%	
54920		EQUIP & FIXTURE RENTAL	339	300	500	200	67%	
55100		MISCELLANEOUS		200	300	100	>100%	
55118		PERMITS	1,545	1,000	3,000	2,000	200%	
55200		MEMBERSHIP & DUES	818	540	2,250	1,710	317%	
55204		MEETING EXPENSE			250	250	#DIV/0!	
55317		MONITOR WELL TESTING	3,116	6,300	8,500	2,200	35%	
55700		STAFF TRAINING	716		5,500	5,500	#DIV/0!	
56556		PROPERTY LIABILITY INSURANCE	18,136	44,200	45,000	800	2%	
		TOTAL OPERATING EXPENSE	325,961	345,997	406,775	60,778	18%	
55325		EQUIPMENT REPLACEMENT RESERVE			200,000	200,000	>100%	
56528		TREASURERS FEES	29,652	8,100	7,500	-600	-7%	
56654		HEALTH INS DEDUCTIBLE RESERVE	4,000	4,000	4,000			
56655		HEALTH INS FAMILY RESERVE			4,000	4,000	>100%	
56700		RESERVE FOR CONTINGENCY						
56800		NEW CELL DEVELOPMENT			850,000	850,000	>100%	
56801		FINANCIAL ASSURANCE		850	850			
56802		CLOSURE COSTS RESERVE			847,000	847,000	>100%	
59010		CAPITAL OUTLAY		919,000	1,800	-917,200	>100%	
		AUDIT ADJUSTMENT						
		TOTAL OTHER EXPENSE	33,652	931,950	1,915,150	983,200	105%	
		SOLID WASTE DISPOSAL EXPENDITURES	697,433	1,624,699	2,740,826	1,116,127	69%	

25.432.43240.59010 **CAPITAL OUTLAY** **2025 (APP)**
Computers (2) 1,800

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12/13/2024	CONSERVATION TRUST FUND	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
	27.452.45211.					
	FUND BALANCE, BEGINNING OF THE YEAR	353,817	271,200	322,732	51,532	19%
	NET TOTAL REV TO BE DERIVED FROM PROP TAXES					
	REVENUES					
	LESS REVENUES OTHER THAN PROPERTY TAXES:					
	INTERGOVERNMENTAL REVENUE					
33580	LOTTERY	91,776	86,292	80,000	-6,292	-7%
33581	GO CO GRANT					
	OTHER REVENUE:					
31121	INTEREST EARNINGS	1,859	1,590	1,000	-590	-37%
39128	OTHER					
	TOTAL AVAIL REV OTHER THAN PROP TAXES	93,635	87,882	81,000	-6,882	-8%
	TOTAL AVAILABLE SOURCES	447,452	359,082	403,732	44,650	12%
	EXPENDITURES					
56700	RESERVE FOR CONTINGENCY	1,252	5,000	303,732	298,732	>100%
58610	IMP IN FAIRGROUNDS (EC ADDTN/ARCHITECT I	175,000	31,350	100,000		
	TOTAL EXPENDITURES	176,252	36,350	403,732	367,382	>100%
	UNAPPROPRIATED FUND BALANCE, END OF YR	271,200	322,732			

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12/13/2024	LOGAN COUNTY EMS - AMBULANCE SERVICE 29472.47211.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
	FUND BALANCE, BEGINNING OF THE YEAR	68,752	64,961	186,472	121,511	187%
	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					
	33071 CARES ACT RELIEF					#DIV/0!
	CHARGES AND SERVICE:					
	32225 AMBULANCE FEES	930,188	935,850	900,000	-35,850	-4%
	34180 CHARGES FOR SERVICES (STAND BY)	4,401	3,000	3,000		>100%
	TRANSFERS FROM OTHER FUNDS					
	37000 TRANSFER FROM GF		200,000	250,000	50,000	>100%
	OTHER FINANCING SERVICES					
	39121 INSURANCE CLAIMS					
	39128 OTHER	475				
	39153 REIMBURSEMENT OF EXPENDITURES					
	TOTAL AVAIL REV OTHER THAN PROP TAXES	935,064	1,138,850	1,153,000	14,150	1%
	TOTAL AVAILABLE SOURCES	1,003,816	1,203,811	1,339,472	135,661	11%
	EXPENDITURES					
	51200 6 EMS FIREFIGHTER SALARY	401,934	450,629	495,945	45,316	10%
	51201 MEDICAL DIRECTOR	5,000	5,000	5,000		
	51205 PROJECT PAY	41,238	4,591		-4,591	>100%
	51400 OVERTIME	82,859	80,000	70,000	-10,000	-13%
	52610 FICA	7,321	7,460	7,191	-269	-4%
	52620 WORKERS COMPENSATION	15,181	23,749	23,607	-142	-1%
	52630 RETIREMENT	51,359	62,606	64,729	2,123	3%
	52631 HEALTH INSURANCE	95,916	109,781	114,089	4,308	4%
	52633 ST/LT DISABILITY	4,387	4,562	5,474	912	20%
	TOTAL PERSONNEL EXPENSE	705,195	748,378	786,035	37,657	5%
	53200 OPERATING SUPPLIES	21,778	20,000	20,000		
	53205 PROTECTIVE CLOTHING & EQUIPMENT	2,389	6,000	7,000	1,000	17%
	53206 MEDICAL SUPPLIES	48,579	65,000	70,000	5,000	8%
	53280 VEHICLE FUEL, OIL & FLUIDS	12,950	13,000	14,000	1,000	8%
	54100 PROFESSIONAL SERVICES (BILLING)	73,799	80,583	81,000	417	1%
	54210 TELEPHONE/INTERNET/INTERNET	414	384	400	16	4%
	54220 POSTAGE	21	40	40		
	54612 VEHICLE INSURANCE	8,188	6,172	9,000	2,828	46%
	54800 VEHICLE REPAIRS & MAINTENANCE	18,977	15,000	17,000	2,000	13%
	54830 MAINTENANCE/COMP,SERVICE AGREEMENTS	2,537	2,600	23,000	20,400	785%
	55100 MISCELLANEOUS	1,630	5,500		-5500	-1
	55200 MEMBERSHIP & DUES	57	2,000	2,000		
	55204 MEETING EXPENSES					#DIV/0!
	55319 ADMINISTRATIVE FEE	25,000	25,000	25,000		
	55610 UNIFORMS FOR FT FIREFIGHTERS (6)	2,602	6,000	6,500	500	8%
	55700 CONF/TRAINING/TRAVEL/ETC	5,150	10,000	11,000	1,000	10%
	55720 PHYSICAL EXAMS & JOB-RELATED INOCULATIONS		1,000	1,000		
	56556 INSURANCE/PROP & LIAB,E&O	9,139	10,232	11,000	768	8%
	56557 AUDITING & BUDGETING	450	450	450		
	TOTAL OPERATING EXPENSE	233,660	268,961	298,390	29,429	11%
	TOTAL EXPENDITURES	938,855	1,017,339	1,084,425	67,086	7%
	UNAPPROPRIATED FUND BALANCE, END OF YR	64,961	186,472	255,047	68,575	37%

CAPITAL EXPENDITURE REQUEST

2025

23.498.49800.58681	(APP)
LUCAS CHARGING STATION	2,000
VIDEO GLIDESCOPE (3)	14,000
COT SERVICE PLAN	6,500
SKED (3)	3,200
LIFE PAC 15 HEART MONITOR	55,000
800 RADIO UPGRADE MOBILE (3)	15,000

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

12/13/2024 26.464.46400	ACTUAL 2023	PROJECTED 2024	APPROVED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
FUND BALANCE - BEGINNING	236,662	287,248	298,944	304,612	17,364	6%
prior yr cks voided/audit adj						
Adjusted fund balance	236,662	287,248	298,944	304,612	17,364	6%
REVENUES:						
NIGHT SHOW	204,988	138,199	138,400	137,240	-959	-1%
DEMOLITION DERBY	72,034	77,587	69,000	78,000	413	1%
BULL RIDING	56,578	59,682	54,000	60,000	318	1%
RENTALS	41,385	41,600	38,500	43,250	1,650	4%
RODEO QUEENS	6,517	2,800	5,700	3,000	200	>100%
JR RODEO	1,115	795	600	795		
PARADE						>100%
SPONSORSHIPS	49,600	58,350	45,000	45,000	-13,350	-23%
CARNIVAL	88,230	83,768	80,000	84,000	232	>100%
BEER GARDEN	12,000	13,000	12,000	13,000		>100%
OTHER FEES & CHARGES	7,420	6,290	6,450	6,450	160	3%
PRCA RODEO	62,997	61,792	59,000	70,000	8,208	13%
TOTAL REVENUES	602,864	543,863	508,650	540,735	-3,128	-1%
GF TRANSFER TO FAIR FUND						
EXPENDITURES:						
NIGHT SHOW	153,069	132,605	136,700	142,200	9,595	7%
DEMOLITION DERBY	38,800	44,800	39,800	40,300	-4,500	-10%
BULL RIDING	52,786	51,005	54,026	56,200	5,195	>100%
CARNIVAL	40,621	36,000	37,000	37,000	1,000	3%
RENTALS & FOOD BOOTH CONC	4,549	4,400	3,900	4,400		>100%
RODEO QUEENS	7,186	1,964	5,700	7,700	5,736	292%
JR RODEO	577	795	2,325	1,195	400	>100%
PARADE	800	400	1,500	1,500	1,100	>100%
SALARIES	21,893	38,351	39,026	51,132	12,781	33%
SUPPLIES	3,496	5,285	3,000	3,100	-2,185	-41%
FAIRBOARD EXPENSES	2,637	2,190	4,400	3,850	1,660	76%
PRINTING & ADVERTISING	31,285	27,051	33,000	33,000	5,949	22%
CONTRACTED SERVICES	47,899	42,482	54,146	55,056	12,574	30%
UTILITIES	24,116	39,497	29,000	43,100	3,603	>100%
LIVESTOCK BUDGET		392	1,500	2,100	1,708	436%
MISCELLANEOUS	24,864	25,229	22,500	27,600	2,371	9%
IMPROVEMENTS	21,569	1,500	9,800	9,000		
PRCA RODEO	75,746	72,553	87,734	104,710	32,157	44%
MEMORIAL DONATIONS	385					>100%
TOTAL EXPENDITURES	552,278	526,499	565,057	623,143	96,644	18%
prior yr cks reissued						
FUND BALANCE END OF YEAR	287,248	304,612	242,537	222,204	-82,408	-27%

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12/13/2024	LOGAN COUNTY FAIR FUND 26.464.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
<u>NIGHT SHOW</u>						
REVENUE						
46401.38401	ADMISSION FEES	179,093	110,963	110,000	-963	-1%
46401.38402	NIGHT SHOW SPONSOR	10,000	10,000	10,000		
46401.38403	CONCESSIONS - T-SHIRTS ETC	3,775	496	500	4	>100%
46401.38404	NIGHT SHOW PARTY ZONE	12,120	16,740	16,740		>100%
	Total Revenue	204,988	138,199	137,240	-959	-1%
EXPENSES -						
46401.57001	NIGHT SHOW	124,880	75,000	85,000	10,000	>100%
46401.57005	SOUND, LIGHTS & STAGE	19,200	45,783	45,000	-783	-2%
46401.57008	MEALS & LODGING	3,191	4,982	5,100	118	>100%
46401.57009	ELECTRICAL/STAGE	1,450	1,575	2,000	425	>100%
46401.57015	INSURANCE/NIGHT SHOW	3,305	3,773	3,800	27	>100%
46401.55100	NIGHT SHOW MISCEL	1,043	1,492	1,300	-192	>100%
	Total Expense	153,069	132,605	142,200	9,595	7%
<u>DEMOLITION DERBY</u>						
REVENUE						
46402.38410	ADMISSION FEES	67,034	66,587	67,000	413	1%
46402.38412	DEMO DERBY SPONSOR	5,000	11,000	11,000		>100%
	Total Demolition Derby Revenue	72,034	77,587	78,000	413	1%
EXPENSES						
46402.57020	DEMO DERBY CONTRACT	10,800	10,800	11,300	500	5%
46402.57025	DEMOLITION DERBY PURSE MONEY	28,000	34,000	29,000	-5,000	>100%
	Total Demolition Derby Expense	38,800	44,800	40,300	-4,500	-10%
<u>BULL RIDING</u>						
REVENUE						
46403.38420	ADMISSION FEES	35,128	36,382	36,500	118	
46403.38421	BULL RIDING SPONSOR	21,450	23,300	23,500	200	>100%
	Total Bull Riding Revenue	56,578	59,682	60,000	318	1%
EXPENSES						
46403.57030	BULL RIDING CONTRACT	50,250	42,950	47,000	4,050	>100%
46403.57032	BULL RIDING VIP CATERING	1,760	5,055	6,000	945	>100%
46403.57038	BULL RIDING MISC EXP	776	3,000	3,200	200	>100%
	Total Bull Riding Expense	52,786	51,005	56,200	5,195	>100%
<u>RENTALS & FOOD BOOTH CONCESSIONS</u>						
REVENUE						
46405.38440	BOOTH SPACE	32,100	28,350	30,000	1,650	6%
46405.38441	BOOTH SPACE/PD IN ADV FOR NEXT YR					
46405.38442	RV CAMPING SPACE	9,285	13,250	13,250		
	Total Rentals	41,385	41,600	43,250	1,650	4%
EXPENSES						
46405.57050	BOOTH SPACE/DAMAGE DPST REFND	1,700	1,400	1,400		>100%
46405.57055	UTILITIES/ELECT FOR CAMPING SPOTS	2,849	3,000	3,000		>100%
	Total Rental Expense	4,549	4,400	4,400		>100%
<u>RODEO QUEENS</u>						
REVENUE						
46406.38450	QUEEN FUND RAISING	6,517	2,800	3,000	200	>100%
	Total Queen Revenue	6,517	2,800	3,000	200	>100%
EXPENSE						
46406.57060	RODEO QUEEN	5,831	304	5,700	5,396	>100%

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46406.57062	RODEO QUEEN SADDLE	1,355	1,660	2,000	340	20%
	Total Queen Expense	7,186	1,964	7,700	5,736	292%
<u>JUNIOR RODEO</u>						
	REVENUE					
46407.38460	JR RODEO ENTRY FEES	715	795	795		
46407.38461	JR RODEO DONATIONS	400				
	Total Jr Rodeo revenue	1,115	795	795		
	EXPENSE					
46407.57070	HAY & FEED 4-H			100	100	>100%
46407.57072	STOCK CHARGES & FREIGHT 4-H					
46407.57074	MISC EXPENSE	97		300		
46407.57075	JR RODEO AWARDS/PREMIUMS	480	795	795		
	Total Jr Rodeo expense	577	795	1,195	400	>100%
<u>PARADE</u>						
	REVENUE					
46408.38470	PARADE REVENUE - LATE FEES					>100%
	EXPENSE					
46408.57080	PARADE EXPENSE	800	400	1,500	1,100	>100%
<u>SPONSORSHIPS</u>						
	REVENUE					
46400.38480	CORPORATE SPONSORS	49,600	58,350	45,000	-13,350	-23%
	Total Sponsorship	49,600	58,350	45,000	-13,350	-23%
<u>CARNIVAL</u>						
	REVENUE					
46404.38430	CARNIVAL	88,230	83,768	84,000	232	>100%
	Total Carnival Revenue	88,230	83,768	84,000	232	>100%
	EXPENSE					
46404.57040	CARNIVAL CONTRACT (MEGA PASSES)	40,621	36,000	37,000	1,000	>100%
46404.57045	CARNIVAL ADVERTISING					#DIV/0!
	Total Carnival Expense	40,621	36,000	37,000	1,000	3%
<u>OTHER REVENUE & FEES</u>						
46400.39124	DIVIDENDS-FORFEITURES	860				
46400.39128	OTHER/DONATIONS	110	(7)			
46400.39153	REIMBURSEMENT OF EXPENDITURES	450	297	450		
46400.38490	BEER GARDEN	12,000	13,000	13,000		>100%
46400.38500	LODGING TAX BOARD	6,000	6,000	6,000		>100%
46400.38511	MERCHANDISE					>100%
46400.38540	PAYMENT FROM RAIN INSURANCE					
	Total Other Fees & Chgs Revenue	19,420	19,290	19,450	160	1%
99935.37000	TRANSFER FROM GENERAL FUND					
<u>FAIR BOARD EXPENDITURES</u>						
	SALARIES					
46400.51300	FAIR COORDINATOR	10,282	23,590	20,729	-2,861	-12%
46400.51400	FAIR COORDINATOR OT	5,026	1,985	2,500	515	>100%
46400.51408	FAIR NIGHT SHOW WORKERS	2,116	2,449	10,000	7,551	>100%
46400.51410	BOX OFFICE STAFF	2,613	6,825	7,000		
	SALARIES	20,037	34,849	40,229	5,380	15%
46400.52610	SOCIAL SECURITY	1,242	2,200	2,494	294	13%
46400.52611	MEDICARE TAX	290	505	583	78	15%
46400.52620	WORKERS COMPENSATION	89	60	100	40	67%
46400.52630	RETIREMENT	145	613	829	216	35%
46400.52631	HEALTH INSURANCE			6,619	6,619	>100%
46400.52632	LIFE INSURANCE			33	33	#DIV/0!

LOGAN COUNTY

Sterling, Colorado

12/13/2024	LOGAN COUNTY FAIR FUND 26.464.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
46400.52633	ST/LT DISABILITY	(4)		110	110	#DIV/0!
46400.52634	UNEMPLOYMENT INSURANCE	40	70	81	11	16%
46400.56550	CAFETERIA PLAN EXPENSE	54	54	54		
	TOTAL PERSONNEL EXPENSE	21,893	38,351	51,132	12,781	33%
	<u>SUPPLIES</u>					
46400.53200	SUPPLIES	2,844	4,818	2,300	-2,518	-52%
46400.54220	POSTAGE	652	467	800	333	71%
	Total Supplies	3,496	5,285	3,100	-2,185	-41%
	<u>FAIR BOARD EXPENSES</u>					
46400.55100	MISCELLANEOUS	276				>100%
46400.55200	MEMBERSHIP & DUES	1,135	690	850	160	23%
46400.55204	MEETINGS & SEMINARS	1,226	1,500	3,000	1,500	>100%
	Total Fair Board Expenses	2,637	2,190	3,850	1,660	76%
	<u>PRINTING & ADVERTISING</u>					
46400.54400	ADVERTISING	31,285	27,051	33,000	5,949	22%
46400.54500	PROGRAMS & PRINTING					>100%
	Total Printing & Adv Exp	31,285	27,051	33,000	5,949	22%
	<u>CONTRACTED SERVICES</u>					
46400.53830	REFUND OT	11,986	7,150	7,000	-150	-2%
46400.53835	REFUND R&B WAGES	1,107	2,268	2,300	32	1%
46400.53840	SALARIES/SHRF OT	7,384	7,596	7,600	4	>100%
46400.53852	TICKET TAKERS CONTRACT	7,000	5,355	8,000	2,645	>100%
46400.53855	GRANDSTAND CLEANING	3,000	3,500	4,000	500	14%
46400.53856	RESTROOM CLEANING	3,400	3,400	4,000	600	18%
46400.53866	GATE KEEPER	2,700	2,700	3,000	300	11%
46400.53867	AMBULANCE STAND BY	1,160	1,160	1,400	240	21%
46400.53868	GOLF CART SERVICE			3,600	3,600	
46400.53870	MISCEL CONTRACTED SERVICES					
46400.53871	FAIR BOARD MANAGER	6,615	6,946	6,946		
46400.53872	FAIR BOARD MEMBERS	1,416	1,200	1,500	300	25%
46400.53875	SUPERINTENDENT BARBECUE	1,644	550	5,000	4,450	809%
46400.54100	PROFESSIONAL SERV		150	200	50	
46400.54105	IT MAINTENANCE	37	57	60	3	5%
46400.56557	AUDIT	450	450	450		
	Total Contracted Services	47,899	42,482	55,056	12,574	30%
	<u>UTILITIES,,FUEL, ETC</u>					
46400.54300	FUEL	1,040	1,024	1,100		
46400.54700	ELECTRICAL/MIDWAY & OTHER	6,107	8,500	8,500		>100%
46400.54701	PORTABLE TOILETS/TRASH REMOVAL	16,969	29,973	33,500	3,527	>100%
	Total Utilities, Etc.	24,116	39,497	43,100	3,603	>100%
	<u>LIVESTOCK BUDGET</u>					
46400.53876	4-H LIVESTOCK BUDGET		40	1,200	1,160	2900%
46400.53876	MISCELLANEOUS		352	600	248	>100%
46400.53877	4-H HORSE PROGRAM			300		
	Total Livestock Budget		392	2,100	1,708	436%
	<u>MISCELLANEOUS</u>					
46400.53880	TICKET REFUND					
46400.53882	SERVICE CHARGES/SET UP FEES	23,001	18,315	20,000	1,685	9%
46400.53885	4-H SALE/PURCHASE LIVESTOCK			600	600	#DIV/0!
46400.54920	EQUIP RENTAL	1,863	6,914	7,000	86	>100%
	Total Miscellaneous	24,864	25,229	27,600	2,371	9%
46400.59010	<u>CAPITAL OUTLAY/IMPROVEMENTS</u>	21,569	1,500	9,000		

LOGAN COUNTY

Sterling, Colorado

12/13/2024	LOGAN COUNTY FAIR FUND 26.464.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
PRCA RODEO						
REVENUES						
<u>ADMISSION FEES-</u>						
46410.38541	PRCA RODEO	37,797	41,792	50,000	8,208	20%
	<i>TOTAL ADMISSION FEES</i>	37,797	41,792	50,000	8,208	20%
<u>SPONSORS-</u>						
46410.38542	PRCA RODEO SPONSORS	23,000	20,000	20,000		>100%
46410.38543	PRCA OTHER SPONSORSHIP					
46410.38545	PRCA BUCKLE SPONSORS					>100%
	<i>TOTAL SPONSORS</i>	23,000	20,000	20,000		>100%
<u>MISCELLANEOUS-</u>						
46410.38550	COWBOY CHANNEL MEDIA RIGHTS	2,000				
46410.38560	BRAND ACKNOWLEDGEMENT	200				
46410.38565	MEMORIAL DONATIONS					
	TOTAL PRCA REVENUES	62,997	61,792	70,000	8,208	13%
EXPENDITURES						
<u>PRINTING & ADVERTISING-</u>						
46410.57140	PROGRAMS & PRINTING	890		1,200	1,200	>100%
	<i>TOTAL PRINTING & ADVERTISING</i>	890		1,200	1,200	>100%
<u>CONTRACTED SERVICES-</u>						
46410.57100	STOCK CONTRACT/PRCA	33,109	33,771	36,810	3,039	>100%
46410.57105	PRCA STOCK EXP/FEED	500	1,000	1,000		
46410.57106	BRAND ACKNOWLEDGEMENT EXP	77		10,350	10,350	>100%
46410.57110	JUDGING & LABOR	1,200	1,200	1,200		>100%
46410.57111	MEALS & LODGING	2,571	1,500	1,500		>100%
46410.57112	APPROVAL FEES & DUES	1,625	1,650	1,650		
46410.57120	ENTERTAINER/SPECIALTY ACT	3,000	3,000	3,000		>100%
46410.57125	PRCA RODEO SCREEN	6,000	6,000	6,000		
	<i>TOTAL CONTRACTED SERVICES</i>	48,082	48,121	61,510	13,389	28%
<u>PRIZES & AWARDS-</u>						
46410.57108	PRCA PURSE MONEY	23,000	23,000	38,000	15,000	>100%
46410.57109	PRCA EVENT WINNER					>100%
	<i>TOTAL PRIZES & AWARDS</i>	23,000	23,000	38,000	15,000	>100%
<u>MISCELLANEOUS-</u>						
46410.57150	TOUGH ENOUGH TO WEAR PINK DNTN	1,521	1,432	1,600	168	>100%
46410.57160	RODEO MISC /4-H DONATION	2,253		2,400		
	<i>TOTAL MISCELLANEOUS</i>	3,774	1,432	4,000	2,568	179%
	TOTAL PRCA EXPENDITURES	75,746	72,553	104,710	32,157	44%
46411.55207	MEMORIAL DONATION EXP	385				
	TOTAL FAIR REVENUES	602,864	543,863	540,735	-3,128	-1%
	TOTAL FAIR EXPENDITURES	552,278	526,499	623,143	96,644	18%

CAPITAL EXPENDITURE REQUEST 2025
 26.464.46400.59010 (APP)
 REPLACE THE ARENA GATE 1,000
 ADDITIONAL LIGHTING SOUTH SIDE 8,000

LOGAN COUNTY

Sterling, Colorado

LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE

ADOPTED BUDGET

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

Budget Year 2025

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 2025. 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 5, 2024 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: South Platte Sentinel October 31, 2024-2082371

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):

Oct 31, 2024



Signature

Subscribed and sworn to me before me this 1st day of November, 2024.



Notary Public

(SEAL)

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

Account: 1050489
Ad Number: 2082371
Fee: \$19.20

RESOLUTION TO SET MILL LEVIES

No. 2024-41

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE 2024 ASSESSMENT YEAR PAYABLE IN 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE LOGAN COUNTY PEST CONTROL DISTRICT, LOGAN COUNTY, COLORADO, FOR THE 2025 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 10th, 2024 and;

WHEREAS, the amount of money necessary to balance the budget for the general operating purposes is \$146,935 and;

WHEREAS, the 2024 valuation for assessment for the Logan County Pest Control District as certified by the County Assessor is \$126,667,784.

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

Section 1. That for the purpose of meeting all general operating and other expenses of General Fund of the Logan County Pest Control District 1.160 mills upon each dollar of the total valuation for assessment of all taxable property within the Logan County Pest Control District in 2025.

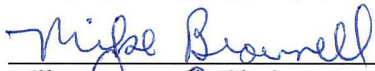
The details of the above tax levies are as follows:


<u>FUND</u>	<u>MILL LEVY</u>
General	1.160
Total Levy	1.160

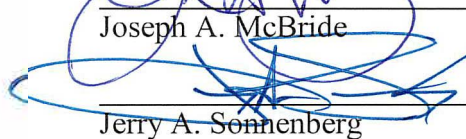
Section 2. That the Budget Officer is hereby authorized and directed to immediately certify to the County Commissioners of Logan County, Colorado the mill levies for the LOGAN COUNTY PEST CONTROL DISTRICT as herein above determined and set.

Adopted this 10th day of December, 2024.

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

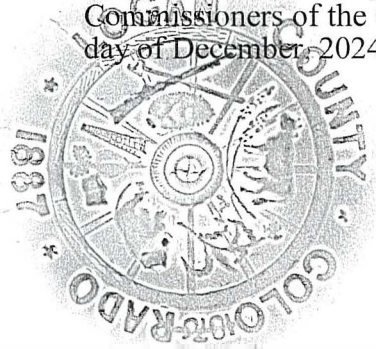
 (Aye) (Nay)
 Mike Brownell, Chairman

 (Aye) (Nay)
 Joseph A. McBride

 (Aye) (Nay)
 Jerry A. Sonnenberg

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 10th day of December, 2024.


 County Clerk and Recorder



RESOLUTION TO ADOPT BUDGET

No. 2024-39

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, 2025, AND ENDING ON THE LAST DAY OF DECEMBER, 2025.

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 by October 15, 2024 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 5, 2024, 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 \$ 382,650

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

From unappropriated fund balances	\$	280,898
From sources other than general property tax	\$	99,640
From the general property tax levy	\$	146,935
Total Logan County Pest Control District General Fund	\$	527,473

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 10th day of December, 2024.

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

Mike Brownell (Aye) (Nay)
Mike Brownell, Chairman

Joseph A. McBride (Aye) (Nay)
Joseph A. McBride

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



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 10th day of December, 2024.

Pamela M. Bacon
County Clerk and Recorder

RESOLUTION TO APPROPRIATE SUMS OF MONEY

No. 2024-40

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 2025 BUDGET YEAR.

WHEREAS, the Board of County Commissioners has adopted the annual budget in accordance with the Local Government Budget Law, on December 10, 2024; 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 \$ 382,650

Adopted this 10th day of December, 2024.

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

Mike Brownell (Aye) (Nay)
Mike Brownell, Chairman

Joseph A. McBride (Aye) (Nay)
Joseph A. McBride

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

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 10th day of December, 2024.

Pamela M. Bacon
County Clerk and Recorder



CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of _____, Colorado.

On behalf of the _____,
(taxing entity)^A

the _____,
(governing body)^B

of the _____,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ _____ 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: \$ _____ (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: _____ for budget/fiscal year _____.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	_____ mills	\$ _____
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< _____ > mills	\$ < _____ >
SUBTOTAL FOR GENERAL OPERATING:	<input type="text"/> mills	\$ <input type="text"/>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<input type="text"/> mills	\$ <input type="text"/>

Contact person: _____ Daytime phone: () _____

Signed: Debbie Unrein Title: _____

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/I _____

CERTIFICATION OF VALUATION BY LOGAN COUNTY COUNTY ASSESSOR

New Tax Entity YES NO

Date 11/21/2024 _____

NAME OF TAX ENTITY: LOGA NCO UNTYPES CONTROL _____

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

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024:

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	132,733,382	A
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	126,667,784	B
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	0	C
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	126,667,784	D
5.	NEW CONSTRUCTION: *	5.	\$	477,510	E
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	0	F
7.	ANNEXATIONS/INCLUSIONS:	7.	\$	0	G
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	0	H
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (20-1-301(1)(b), C.R.S.): Φ	9.	\$	0	I
10.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10.	\$	0.00	J
11.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$	0.00	K

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution
 * New Constitution is defined as: Taxable real property structures and the personal property connected with the structure.
 ≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.
 Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART.X, SEC.20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024:

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	913,990,729	L
ADDITIONS TO TAXABLE REAL PROPERTY					
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	4,720,506	M
3.	ANNEXATIONS/INCLUSIONS:	3.	\$	0	N
4.	INCREASED MINING PRODUCTION: §	4.	\$	0	O
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	\$	0	P
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	0	Q
7.	TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$	0	R
DELETIONS FROM TAXABLE REAL PROPERTY					
8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	0	S
9.	DISCONNECTIONS/EXCLUSIONS:	9.	\$	0	T
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	\$	0	U

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.
 * Construction is defined as newly constructed taxable real property structures.
 § Includes production from new mines and increases in production of existing producing mines.

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

1.	TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY	1.	\$	916,499,008	V
----	--	----	----	-------------	---

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED):	**	\$	0	W
--	----	----	---	---

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

PROPERTY TAX 12/13/2024 REQUIREMENT	ACTL PRIOR YR 2023 COL.1	PROJECTED CURRNT YR 2024 COL.2	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
OPERATING FUND BALANCE, BEGINNING OF THE YEAR	305,936	321,373	280,898	-40,475	-13%
	305,936	321,373	280,898		
NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES	143,707	66,695	146,935	80,240	120%
CRS39-3-210 BACKFILL		16,027			
REVENUES					
REVENUES OTHER THAN PROPERTY TAXES					
INTERGOVERNMENTAL REVENUE					
OTHER REVENUE:					
31200 SPECIFIC OWNERSHIP TAX	14,713	9,500	14,500	5,000	53%
31910 DELINQUENT TAXES-PENALTIES-INTEREST	134	75	140	65	87%
33037 CO NOXIOUS WEED MGMT GRANT	10,000				#DIV/0!
36417 REFUND/SALARY& FRINGE	16,979	14,986	15,000	14	
39110 SALE OF ASSETS					
39121 INSURANCE CLAIMS					
39123 REFUNDS					
39128 OTHER	284				
39134 MISC REVENUE (USER CHARGE)	53,252	53,000	55,000	2,000	4%
39153 REIMBURSEMENT OF EXPENDITURES					
39175 CONTRIBUTED CAPITAL					
39180 CENTENNIAL CONSERVATION DISTRICT (CCD)	25,000	15,000	15,000		
AUDIT ADJUSTMENT					
TOTAL AVAILABLE REVENUES OTHER THAN PROPERTY TAXES	120,362	108,588	99,640	-8,948	-8%
TOTAL REVENUES	264,069	175,283	246,575	71,292	41%
TOTAL AVAILABLE SOURCES	570,005	496,656	527,473	30,817	6%
TOTAL EXPENDITURES	248,632	215,758	382,650	166,892	77%
FUND BALANCE (INCLUDES TABOR RESERVE)	321,373	280,898	144,823	-136,075	-48%
RESTRICTED FOR EMERGENCIES (TABOR RESERVE)	7,000	7,000	7,400	400	6%
UNAPPROPRIATING FUND BALANCE, END OF YEAR	314,373	273,898	137,423	-136,475	-50%
CALCULATION OF MILL LEVY					
AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET	143,707	66,695	146,935	80,273	120%
ADD:PROVISION FOR UNCOLLECTABLES	(1,224)	335		(335)	
TOTAL AMOUNT PROPERTY TAX NEEDED	142,483	67,030	146,935	79,938	119%
NET ASSESSED VALUATION	122,513,050	132,733,382	126,667,784	(6,036,478)	-5%
MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT	1.163	0.505	1.160	0.655	
NET ASSESSED VALUATION			126,667,784		
GENERAL OPERATING MILL LEVY	1.160	=	146,934.629		
REFUND & ABATEMENT					
TEMPORARY TAX CREDIT					
NET MILL LEVY	1.160	=	146,935		

LOGAN COUNTY

Sterling, Colorado

**LOGAN COUNTY PEST CONTROL DISTRICT
C/O BOARD OF LOGAN COUNTY COMMISSIONERS, STERLING, COLORADO**

12/13/2024	LOGAN COUNTY PEST CONTROL DISTRICT 30.49900	ACTUAL 2023	PROJECTED 2024	COMMISSIONER APPROVED 2025	VARIANCE 2025 APP / 2024 PROJ	% OF CHANGE
51200	1 PEST FUND SALARIES	67,479	71,001	75,261	4,260	6%
51204	OTHER SALARY	5,199	5,514	5,844	330	6%
51400	2 TEMPORARY & OVERTIME	6,767	10,000	11,000	1,000	10%
	TOTAL SALARIES	79,445	86,515	92,105	5,590	6%
52610	SOCIAL SECURITY	4,890	5,321	5,711	390	7%
52611	MEDICARE TAX	1,144	1,246	1,336	90	7%
52620	WORKERS COMPENSATION	2,291	1,973	2,100	127	6%
52630	RETIREMENT	2,907	3,061	3,244	183	6%
52631	HEALTH INSURANCE	10,922	12,159	13,237	1,078	9%
52632	LIFE INSURANCE	58	67	67		
52633	ST/LT DISABILITY	384	405	357	-48	-12%
52634	UNEMPLOYMENT INSURANCE	159	173	184	11	6%
56550	CAFETERIA EXPENSE	54	54	54		
	TOTAL PERSONNEL EXPENSE	102,254	110,974	118,395	7,421	7%
53100	OFFICE SUPPLIES	868	700	700		
53200	OPERATING SUPPLIES	1,132	2,000	2,000		
53202	CHEMICALS	44,846	45,000	50,000	5,000	11%
53280	GAS-OIL-ANTIFR (OPERATING)	4,995	4,000	4,000		
54100	PROFESSIONAL SERVICES	450	450	450		
54105	IT MAINTENANCE	1,096	1,690	1,690		
54210	TELEPHONE/INTERNET	1,739	1,500	1,500		
54220	POSTAGE	32	40	40		
54400	ADVERTISING & LEGAL NOTICES		25	25		
54610	PROPERTY LIABILITY INSURANCE	5,535	7,660	7,660		
54700	UTILITIES	14,103	9,000	9,000		
54800	REPAIRS & MAINTENANCE	3,380	4,500	4,500		
54810	REPAIR & MAINT (BUILDINGS)	953	1,500	1,500		
55005	PRAIRIE DOG CONTROL/LCPD**	7,250	10,000	10,000		
55006	GRASSHOPPER CONTROL/LCPD			5,000	5,000	#DIV/0!
55007	PRAIRIE DOG CONTROL/CCD***	10,254	12,819	15,000	2,181	17%
55009	GRASSHOPPER CONTROL/CCD					
55100	MISCELLANEOUS		1,200	1,200		
55200	MEMBERSHIP & DUES	976	500	500		
55204	MEETING EXPENSE		450	450		
55300	CO NOXIOUS WEED MGMT GRANT					#DIV/0!
55700	STAFF TRAINING		100	100		
	TOTAL OPERATING EXPENSE	97,609	103,134	115,315	12,181	12%
55325	EQUIPMENT RESERVE			140,000	140,000	#DIV/0!
56528	TREASURER'S FEES	2,877	1,650	2,940	1,290	78%
56654	HEALTH INS DEDUCTIBLE RESERVE	2,000		2,000	2,000	#DIV/0!
56655	HEALTH INS FAMILY RESERVE					>100%
59010	CAPITAL OUTLAY	43,892		4,000	4,000	#DIV/0!
	OTHER PEST FUND EXPENSES	48,769	1,650	148,940	147,290	8927%
	PEST CONTROL EXPENDITURES	248,632	215,758	382,650	166,892	77%

**Logan County Pest District

***Centennial Conservation District

CAPITAL OUTLAY REQUESTED	2025 (APP)
80 GAL UTV SPRAYER WITH GPS	4,000