

LOGAN COUNTY, COLORADO 2025 Proposed Budget



Board of County Commissioners

315 Main Street

Sterling, CO 80751

Colorado.gov/logan



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2025 PROPOSED BUDGET**

**LOGAN COUNTY
Sterling, Colorado**

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LOGAN COUNTY CONSOLIDATED FUND SUMMARY (38008)

	ACTUAL 2023 COL.1	PROJECTED 2024 COL.2	COMMISSIONER RECOMMEND 2025 COL.4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
NET ASSESSED VALUE	371,280,810	369,061,070	376,326,972	7,265,902	1.97%
BEGINNING FUND BALANCE	33,337,620	35,735,343	25,002,545	-10,732,798	-30.03%
PROPERTY TAX	11,180,245	6,658,057	11,240,133	4,582,076	68.82%
REVENUE	29,341,412	25,999,227	25,378,751	-620,476	-2.39%
TOTAL AVAILABLE	73,859,277	68,392,627	61,621,429	-6,771,198	-9.90%
EXPENDITURES	37,265,932	43,549,586	44,805,694	1,256,108	3.21%
TRANSFER OUT	0				
ENDING FUND BALANCE	36,593,345	24,843,041	16,815,735	-8,027,306	-32.89%
COUNTY MILL LEVY	29.868	29.868	29.868	0.000	0.00%
(TEMPORARY TAX CREDIT)/ABATEMENT	0.064	-11.926		-11.926	-100%
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	6,903,005	-6,280,325	-47.64%
PROPERTY TAX	5,200,974	2,997,276	8,888,090	5,890,814	196.54%
REVENUE	10,298,900	5,004,945	4,261,216	-743,729	-14.86%
TOTAL AVAILABLE	27,485,504	21,185,551	20,052,311	-1,133,240	-5.35%
EXPENDITURES	13,444,174	14,282,546	15,729,868	1,447,322	11.13%
TRANSFER TO CONTINGENCY (TABOR)	0				
ENDING FUND BALANCE	14,041,330	6,903,005	4,322,443	-2,580,562	-39.45%
LESS TABOR RESERVE	-858,000				
USABLE FUND BALANCE	13,183,330	6,903,005	4,322,443	-2,580,562	-39.45%
GF MILL LEVY	13.968	20.003	23.618	3.615	18.07%
(TEMPORARY TAX CREDIT)/ABATEMENT	0.064	-11.926		11.926	-100%
MILL LEVY	14.032	8.077	23.618	15.541	1.924

ROAD & BRIDGE

BEGINNING FUND BALANCE	8,673,002	9,324,539	3,987,934	-5,336,605	-57.23%
PROPERTY TAX	2,965,217	1,669,895	752,654	-917,241	-54.93%
REVENUE	7,266,540	7,879,654	5,715,061	-2,164,593	-27.47%
TOTAL AVAILABLE	18,904,759	18,874,088	10,455,649	-8,418,439	-44.60%
EXPENDITURES	9,580,220	15,043,386	8,293,708	-6,749,678	-44.87%
ENDING FUND BALANCE	9,324,539	3,830,702	2,161,941	-1,668,761	-43.56%
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	905,642	-356,428	-28.24%
PROPERTY TAX	938,424	853,502	865,552	12,050	1.41%
REVENUE	4,941,203	4,750,030	4,606,124	-143,906	-3.03%
TOTAL AVAILABLE	7,191,128	6,865,602	6,377,318	-488,284	-7.11%
EXPENDITURES	5,929,056	5,959,961	5,895,968	-63,993	-1.07%
ENDING FUND BALANCE	1,262,072	905,641	481,350	-424,291	-46.85%
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	75,265	51,144	212.03%
REVENUE	3,743	2,452	7,526	5,074	206.93%
TOTAL AVAILABLE	157,073	116,472	132,803	16,331	14.02%
EXPENDITURES	67,174	68,731	98,073	29,342	42.69%
ENDING FUND BALANCE	89,899	47,741	34,730	-13,011	-27.25%
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 RECOMMEND 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	4,975,839	2,759,180	124.47%
TOTAL AVAILABLE	1,350,173	3,203,555	7,715,678	4,512,123	140.85%
EXPENDITURES	363,277	463,716	4,975,839	4,512,123	973.04%
**ENDING FUND BALANCE	986,896	2,739,839	2,739,839		
CAPITAL EXPENDITURES FUND					
BEGINNING FUND BALANCE	652,120	911,220	846,607	-64,613	-7.09%
PROPERTY TAX	555,981	742,175	470,409	-271,766	-36.62%
REVENUE	1,070,022	923,322	565,500	-357,822	-38.75%
TOTAL AVAILABLE	2,278,123	2,576,717	1,882,516	-694,201	-26.94%
EXPENDITURES	1,366,903	1,730,110	1,635,938	-94,172	-5.44%
**ENDING FUND BALANCE	911,220	846,607	246,578	-600,029	-70.87%
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	2,203,800	-449,829	100.00%
**ENDING FUND BALANCE	4,002,835	3,818,269	4,114,469	296,200	100.00%
SOLID WASTE DISPOSAL FUND					
BEGINNING FUND BALANCE	2,654,889	4,303,246	3,904,319	-398,927	-9.27%
PROPERTY TAX	1,482,583	371,088	188,163	-182,925	-49.29%
REVENUE	863,207	854,684	850,250	-4,434	-0.52%
TOTAL AVAILABLE	5,000,679	5,529,018	4,942,732	-586,286	-10.60%
EXPENDITURES	697,433	1,624,699	2,721,919	1,097,220	67.53%
ENDING FUND BALANCE	4,303,246	3,904,319	2,220,813	-1,683,506	-43.12%
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	1,069,425	52,086	5.12%
ENDING FUND BALANCE	64,961	186,472	270,047	83,575	44.82%
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	621,822	95,323	18.11%
**ENDING FUND BALANCE	287,248	304,612	223,525	-81,087	-26.62%
LOGAN COUNTY PEST CONTROL FUND					
NET ASSESSED VALUE	122,513,050	132,733,382	126,696,904	-6,036,478	-4.55%
BEGINNING FUND BALANCE	305,936	321,373	264,871	-56,502	-17.58%
PROPERTY TAX	143,707	66,695	146,968	80,273	120.36%
REVENUE	120,362	92,561	99,640	7,079	7.65%
TOTAL AVAILABLE	570,005	480,629	511,479	30,850	6.42%
EXPENDITURES	248,632	215,758	376,417	160,659	74.46%
ENDING FUND BALANCE	321,373	264,871	135,062	-129,809	-49.01%
RESTRICTED FUND BALANCE (TABOR)	7,000	7,000	7,000	0	0.00%
ENDING USABLE FUND BALANCE	314,373	257,871	128,062	-129,809	-50.34%
MILL LEVY	1.163	0.505	1.160	0.655	129.70%

LOGAN COUNTY

Sterling, Colorado

GENERAL FUND REVENUE						
ACCT NO GROUP		ACTL PRIOR YR 2023 COL.1	PROJECTED CURRNT YR 2024 COL.2	COMMISSIONER RECOMMEND 2025 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
330	INTERGOVERNMENTAL REVENUE (SPECIFY SOURCE)					
331	FEDERAL					
330 - INTERGOVERNMENTAL REVENUE						
33001	CIGARETTE TAXES	4,792	2,800	2,500	-300	-10.71%
33002	STATE VETERANS AFFAIRS	13,877	14,273	14,273		
33003	STATE ELECTRICAL BOARD FINES					
33005	COST ALLOCATION	102,768	88,154	60,000	-28,154	-31.94%
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	34,000	-23	-0.07%
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		
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				
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			
	TOTAL INTERGVMNTL REVENUE	6,516,101	572,755	347,636	-225,119	-39.30%
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	350,000	865,552	515,552	147.30%
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	6,200		-6,200	-100.00%
320 - LICENSES & PERMITS						
32110	LIQUOR LICENSES (15% ONLY)	1,687	28,000	2,500	-91.07%	-91.07%
32210	BUILDING PERMITS	7,148	15,863	15,000	-863	-5.44%
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		

LOGAN COUNTY

Sterling, Colorado

ACCT NO GROUP		ACTL PRIOR YR 2023 COL.1	PROJECTED CURRNT YR 2024 COL.2	COMMISSIONER RECOMMEND 2025 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
34009	ASSESSORS FEES		1,000	1,000		
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	200,000	-150,000	-42.86%
36416	REFUND/MV FUEL TAX	211	100	100		
36417	REFUND/SALARY & FRINGE	17,893	30,000	15,000	-15,000	-50.00%
36421	PROCEEDS FOR COUNTY ATTORNEY	156,300	151,530	150,000	-1,530	-1.01%
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	11,330	11,000	-330	-2.91%
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	447,771		-447,771	-100.00%
39124	DIVIDENDS-CORA FORFEITURES	26,062	19,000		-19,000	-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	10,000	10,000		
39141	SHERIFF/REV RESTITUTION	15,170	15,000	15,000		
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	5,500	5,500		
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	25,000	25,000		
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					
	TOTAL OTHER REVENUE	3,782,799	4,149,975	3,913,580	-236,395	-5.70%
	AUDIT ADJUSTMENT					
	TOTAL INTERGOVERNMENTAL REVENUE AND OTHER REVENUE	10,298,900	4,722,730	4,261,216	-461,514	-9.77%
*	W/OUT GRANT & SET ASIDE MONIES	9,124,709	4,559,167	4,115,089	-444,078	-9.74%

LOGAN COUNTY
Sterling, Colorado

GENERAL FUND EXPENDITURE FUNCTIONS						
ACCT NO GROUP	EXPENDITURE FUNCTION	ACTL PRIOR YR 2023 COL.1	PROJECTED CURRNT YR 2024 COL.2	COMMISSIONER RECOMMEND 2025 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
400	GENERAL GOVERNMENT					
40110	COUNTY COMMISSIONERS	427,486	426,534	503,556	77,022	18.06%
40121	COUNTY ATTORNEY	313,825	332,972	349,183	16,211	4.87%
40122	COUNTY SURVEYOR			4,595	4,595	#DIV/0!
40124	PLANNING & ZONING	137,312	155,223	157,579	2,356	1.52%
40126	FINANCE	203,881	171,523	249,640	78,117	45.54%
40128	HUMAN RESOURCES	167,045	195,472	193,107	-2,365	-1.21%
40129	INFO TECHNOLOGY SERVICES	168,822	242,429	276,489	34,060	14.05%
40200	COUNTY CLERK & RECORDER	738,722	788,059	788,817	758	0.10%
40250	ELECTIONS	119,974	212,220	115,747	-96,473	-45.46%
40300	COUNTY TREASURER	377,178	402,860	454,076	51,216	12.71%
40123	PUBLIC TRUSTEE OFFICE	16,479	16,666	17,458	792	4.75%
40400	COUNTY ASSESSOR	726,637	878,385	878,855	470	0.05%
40600	MAINT OF BLDGS & GROUNDS	696,545	817,504	890,959	73,455	8.99%
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	112,768	3,992	3.67%
	TOTAL	4,522,703	5,119,123	5,381,029	261,906	5.12%
	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	3,023,300	306,597	11.29%
42120	COUNTY JAIL	2,168,144	2,530,482	2,797,284	266,802	10.54%
42130	COUNTY CORONER	228,884	270,913	272,980	2,067	0.76%
42140	VICTIMS ASSISTANCE	79,464	84,961	87,946	2,985	3.51%
42410	EMERGENCY MANAGEMENT	123,909	136,410	121,427	-14,983	-10.98%
	TOTAL	5,212,098	5,739,469	6,302,937	563,468	9.82%
4600	AUXILIARY SERVICES					
46100	EXTENSION SERVICES	174,657	186,882	198,162	11,280	6.04%
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	60,853	15,362	33.77%
46800	HERITAGE CENTER	101,657	117,950	108,156	-9,794	-8.30%
46910	DESOTO YOUTH CENTER	21,682	20,700	20,700		
49004	LIBRARY	900	900	900		
	TOTAL	560,524	966,494	704,112	-262,382	-27.15%
48000	HEALTH & WELFARE	310,529	310,529	311,529		0.32%
	SUBTOTAL	11,198,112	12,763,408	13,327,400	563,992	4.42%
	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	15,729,868	1,447,322	10.13%

LOGAN COUNTY
Sterling, Colorado

10/25/2024	ATTORNEY 01.40121		ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
	# OF EMPLOYEES						
11200	2	FULL TIME SALARY	231,859	244,097	244,097		
11300	1	PART TIME SALARIES	19,384	18,000	19,578	1,578	9%
11400		TEMPORARY & OVERTIME					
11500		SICK LEAVE RESERVE LIABILITY					>100%
		TOTAL SALARIES	251,243	262,097	263,675	1,578	1%
11610		SOCIAL SECURITY	14,743	15,385	16,348	963	6%
11611		MEDICARE TAX	3,448	3,591	3,823	232	6%
11620		WORKERS COMPENSATION	351	309	350	41	13%
11630		RETIREMENT	9,739	10,484	10,547	63	1%
11631		HEALTH INSURANCE	23,407	28,288	39,712	11,424	40%
11632		LIFE INSURANCE	124	125	201	76	61%
11633		ST/LT DISABILITY	1,218	1,031	850	-181	-18%
11634		UNEMPLOYMENT	502	524	527	3	1%
		TOTAL PERSONNEL EXPENSE	304,775	321,834	336,033	14,199	4%
12100		OFFICE SUPPLIES	588	900	1,400	500	56%
12115		LIBRARY	3,060	3,200	3,300	100	3%
13100		PROFESSIONAL SERVICES	75	1,000	1,000		
13210		TELEPHONE/INTERNET	1,732	1,800	1,800		
13220		POSTAGE	97	150	200	50	33%
13300		FUEL/MILEAGE	116	244	200	-44	>100%
13400		ADVERTISING & LEGAL NOTICES			300	300	#DIV/0!
13820		RPR & MAINTENANCE/EQUIPMENT			500	500	>100%
14200		MEMBERSHIP & DUES	1,612	2,294	2,150	-144	-6%
14204		MEETING EXPENSE	1,770	1,550	2,300	750	>100%
14700		STAFF TRAINING					
20000		CAPITAL OUTLAY					
		AUDIT ADJUSTMENT					
		TOTAL OPERATING EXPENSE	9,050	11,138	13,150	2,012	18%
		ATTORNEY EXPENDITURES	313,825	332,972	349,183	16,211	5%

					2025		
					(REC)		
<i>CAPITAL EXPENDITURE REQUEST</i>							
		1	Computers w/webcam and speakers (3		5,000		
		2					
		3					

LOGAN COUNTY
Sterling, Colorado

10/25/2024	SURVEYOR 01.40122	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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11100	ELECTED OFFICIAL - SURVEYOR SALARY				4,595	4,595	>100%
13100	SURVEYING & DRAFTING						
13201	ENGINEERING & LND ACQUISITION						
13301	SURVEYOR PLATS						
13302	SURVEY'S MONUMENTS (BOXES)						
13620	BONDS						
	AUDIT ADJUSTMENT						
	SURVEYOR EXPENDITURES				4,595	4,595	>100%

LOGAN COUNTY
Sterling, Colorado

10/25/2024	PLANNING & ZONING 01.40124	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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REVENUE						
	BUILDING & SPECIAL USE PERMITS	7,148	15,863	15,000	-863	-5%
	ZONING FEES & PERMITS	3,900	5,200	4,000	-1,200	-23%
	TOTAL	11,048	21,063	19,000	-2,063	-10%

EXPENDITURES						
	# OF EMPLOYEES					
11200	2 FULL TIME SALARIES	94,948	101,981	101,981		
11400	TEMPORARY & OVERTIME					
	TOTAL SALARIES	94,948	101,981	101,981		
11610	SOCIAL SECURITY	5,729	6,157	6,374	217	4%
11611	MEDICARE TAX	1,340	1,438	1,479	41	3%
11620	WORKERS COMPENSATION	887	812	900	88	11%
11630	RETIREMENT	3,798	4,079	4,079		
11631	HEALTH INSURANCE	21,843	24,362	26,474	2,112	9%
11632	LIFE INSURANCE	115	115	134	19	17%
11633	ST/LT DISABILITY	501	450	329	-121	-27%
11634	UNEMPLOYMENT INSURANCE	190	204	204		
	TOTAL PERSONNEL EXPENSE	129,351	139,598	141,954	2,356	2%
12100	OFFICE SUPPLIES	1,279	1,800	1,800		
12310	COMPENSATION PC & BOA & RTZ	702	600	600		
13210	TELEPHONE/INTERNET	1,172	825	825		
13220	POSTAGE	175	400	400		
13300	FUEL/MILEAGE	1,155	2,000	2,000		
13400	ADVERTISING	48	500	500		
13800	VEHICLE MAINTENANCE	116	800	800		
13820	REPAIR & MAINT/EQUIPMENT		500	500		
13830	MAINTENANCE CONTRACTS	1,028	1,200	1,200		
13837	GIS MAPPING SYSTEM	1,250	3,000	3,000		
14100	MISCELLANEOUS				-2,000	-100%
14110	COMPUTER SOFTWARE SUPPORT	990	2,000	2,000	1,500	300%
14200	MEMBERSHIP & DUES		500	500		
14204	MEETING EXPENSE	46	500	500	-500	-50%
14700	STAFF TRAINING		1,000	1,000	#REF!	#REF!
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	7,961	15,625	15,625		
	PLANNING & ZONING EXPENDITURES	137,312	155,223	157,579	2,356	2%

					2025		
					(REC)		
	23.49800.93706	CAPITAL EXPENDITURE REQUEST					
	1						
	2						
	3						

LOGAN COUNTY
Sterling, Colorado

10/25/2024	FINANCE 01.40126	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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	# OF EMPLOYEES					
11200	1	FULL TIME SALARIES	103,743	8,505	85,205	76,700 902%
11300	2	PART TIME SALARIES	39,286	68,000	66,944	-1,056 -2%
11400		TEMPORARY & OVERTIME	341	77		-77
11500		SICK LEAVE RESERVE LIABILITY			250	250 >100%
		TOTAL SALARIES	143,370	76,582	152,399	75,817 99%
11610		SOCIAL SECURITY	8,719	4,656	9,449	4,793 103%
11611		MEDICARE TAX	2,039	1,087	2,210	1,123 103%
11620		WORKERS COMPENSATION	143	108	150	42 39%
11630		RETIREMENT	5,721	3,063	6,096	3,033 99%
11631		HEALTH INSURANCE	21,689	24,152	26,474	2,322 10%
11632		LIFE INSURANCE	113	104	134	30 29%
11633		ST/LT DISABILITY	641	510	452	-58 -11%
11634		UNEMPLOYMENT INSURANCE	287	153	305	152 99%
		TOTAL PERSONNEL EXPENSE	182,722	110,415	197,669	87,254 79%
12100		OFFICE SUPPLIES	4,016	4,500	4,500	
13100		PROFESSIONAL SERVICES	5,250	5,350	5,350	
13210		TELEPHONE/INTERNET	658	750	800	50 7%
13220		POSTAGE	79	150	200	50 33%
13400		ADVERTISING				
13820		REPAIR & MAINT/EQUIPMENT	110		250	250 #DIV/0!
13830		MAINTENANCE CONTRACTS	963	960	960	
13839		FINANCIAL SYSTEM	9,691	48,698	39,211	-9,487 -19%
14100		MISCELLANEOUS				
14200		MEMBERSHIP & DUES	350	350	350	
14204		MEETING EXPENSE	42	100	100	
14700		STAFF TRAINING		250	250	>100%
20000		CAPITAL OUTLAY				>100%
		AUDIT ADJUSTMENT				
		TOTAL OPERATING EXPENSE	21,159	61,108	51,971	-9,137 -15%
		FINANCE EXPENDITURES	203,881	171,523	249,640	78,117 46%

					2025 (REC)	
		CAPITAL EXPENDITURE REQUEST				
	23.49800.93685	FINANCE/HR TYLER IMPLEMENTATION			65,000	
	23.49800.93685	COMPUTERS (2)			1,800	
	23.49800.93685	COPIERS W/INSTALL AND TONER			4,000	
					70,800	

LOGAN COUNTY
Sterling, Colorado

10/25/2024		HUMAN RESOURCES 01.40128	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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		# OF EMPLOYEES					
11200	2	FULL TIME SALARIES	115,102	125,415	125,415		
11400		TEMPORARY & OVERTIME	2,129	500	500		
		TOTAL SALARIES	117,231	125,915	125,915		
11610		SOCIAL SECURITY	7,120	7,681	7,807	126	2%
11611		MEDICARE TAX	1,665	1,801	1,826	25	1%
11620		WORKERS COMPENSATION	114	90	110	20	22%
11630		RETIREMENT	4,604	5,037	5,037		
11631		HEALTH INSURANCE	21,843	24,362	26,474	2,112	9%
11632		LIFE INSURANCE	125	125	134	9	7%
11633		ST/LT DISABILITY	607	627	663	36	6%
11634		UNEMPLOYMENT INSURANCE	234	252	252		
		TOTAL PERSONNEL EXPENSE	153,543	165,890	168,218	2,328	1%
12100		OFFICE SUPPLIES	2,694	2,700	3,000	300	11%
13210		TELEPHONE/INTERNET	440	440	450	10	2%
13220		POSTAGE	253	300	300		
13400		ADVERTISING	2,063	3,500	4,000	500	14%
13820		REPAIR & MAINT/EQUIPMENT			250	250	>100%
13830		MAINTENANCE CONTRACTS	1,538	950	950		
13839		FINANCIAL SYSTEM	6,389	21,492	15,039	-6,453	-30%
14100		MISCELLANEOUS		75	100	25	>100%
14200		MEMBERSHIP & DUES	125	125	200	75	60%
14204		MEETING EXPENSE			300	300	#DIV/0!
14700		STAFF TRAINING			300	300	#DIV/0!
20000		CAPITAL OUTLAY					
		TOTAL OPERATING EXPENSE	13,502	29,582	24,889	-4,693	-16%
		HR EXPENDITURES	167,045	195,472	193,107	-2,365	-1%

					2025			
					(REC)			
			<i>CAPITAL EXPENDITURE REQUEST</i>					
		23.49800.93716						

LOGAN COUNTY
Sterling, Colorado

10/25/2024		CLERK & RECORDER 01.40200	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 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					
11100	1	ELECTED OFFICIALS SALARIES	81,772	81,465	81,465		
11200	8	FULL TIME SALARIES	357,667	389,085	393,866	4,781	1%
11400		TEMPORARY & OVERTIME	2,843	12,000	5,000	-7,000	-58%
		TOTAL SALARIES	442,282	482,550	480,331	-2,219	
11610		SOCIAL SECURITY	25,911	28,084	29,781	1,697	6%
11611		MEDICARE TAX	6,059	6,514	6,965	451	7%
11620		WORKERS COMPENSATION	440	335	400	65	19%
11630		RETIREMENT	17,578	18,822	19,013	191	1%
11631		HEALTH INSURANCE	98,985	113,781	119,133	5,352	5%
11632		LIFE INSURANCE	520	528	603	75	14%
11633		ST/LT DISABILITY	1,834	2,071	1,269	-802	-39%
11634		UNEMPLOYMENT INSURANCE	721	802	798	-4	
		TOTAL PERSONNEL EXPENSE	594,330	653,487	658,293	4,806	0.74%
12100		OFFICE SUPPLIES	8,031	8,500	8,500		
12101		SUBSCRIPTIONS	320	600	600		
13100		PROFESSIONAL SERVICES		700	700		
13210		TELEPHONE/INTERNET	3,539	4,000	4,000		
13220		POSTAGE	20,548	21,596	19,700	-1,896	-9%
13300		FUEL/MILEAGE (OTHER THAN MTGS)	42	550	550		>100%
13400		ADVERTISING	1,261	890	550	-340	-38%
13820		REPAIR & MAINT/EQUIPMENT		500	500		
13830		MAINTENANCE CONTRACTS	4,036	7,000	9,200	2,200	31%
13833		SOFTWARE MAINT					#DIV/0!
13921		KYOCERA PRINTER LEASE	25,137	4,788	4,788		
14100		MISCELLANEOUS	384	200	200		
14200		MEMBERSHIP & DUES	1,217	1,339	1,339		
14204		MEETING EXPENSE	2,902	2,000	2,000		
20000		CAPITAL OUTLAY					
		TOTAL OPERATING EXPENSE	67,417	52,663	52,627	-36	
RESTRICTED FUNDS FOR CLERK & RECORDER							
14107		ERECORDING (RESTRICTED-DEFERRED)	8,581	9,792	12,764	2,972	>100%
14109		UNINSURED MOTOR (RESTRICTED-DEFERRED)	1,438	4,216	3,851	-365	-9%
14111		RECORDING STATE GRANT	6,155				
14112		ARCHI SEARCH STATE GRANT					#DIV/0!
14114		STATE TYLER UPGRADE GRANT					
14127		TYLER SFTWR MAINT GRANT ENDS 20	39,605	39,606	59,407	19,801	
14128		ARCA MAINT GRANT					
14130		GRANT/ARCA SEARCH	9,377				
14131		GRANT/FRAUD GUARD NOTIFCTN	11,819	600	1,875		
14132		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	788,817	758	
					2025		
					(REC)		
CAPITAL EXPENDITURE REQUEST -							
23.49800.93686							

LOGAN COUNTY
Sterling, Colorado

10/25/2024	ELECTIONS 01.40250	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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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						
11400	ELECTION JUDGES	12,066	43,000	13,000	-30,000	-70%
11610	SOCIAL SECURITY		2,666	806	-1,860	-70%
11611	MEDICARE		624	189	-435	-70%
11620	WORKERS COMPENSATION	151	501	150	-351	-70%
11634	UNEMPLOYMENT INSURANCE	24	86	26	-60	-70%
	TOTAL PERSONNEL EXP	12,241	46,877	14,171	-32,706	-70%
12100	OFFICE SUPPLIES	30,374	93,900	30,000	-63,900	-68%
12101	SUBSCRIPTIONS	286	900	900		
13100	PROF SERVICES/BAR ELECT PRO	5,788	17,191	14,748	-2,443	-14%
13210	TELEPHONE/INTERNET/INTERNET	1,383	1,264	1,280	16	1%
13220	POSTAGE	3,639	16,328	6,000	-10,328	-63%
13300	FUEL/MILEAGE		150	150		>100%
13400	ADVERTISING	235	1,881	400	-1,481	-79%
13830	OPEX MAINTENANCE CONTRACT	920	966	1,016	50	5%
13920	ELECTION EQUIP LEASE	42,866	20,317	26,497	6,180	30%
14100	MISCELLANEOUS	236	200	200		
14113	HAVA COMPLIANCE	300	300	300		
14200	MEMBERSHIP & DUES		200	200		
14204	MEETING EXPENSE	40	1,000	1,000		>100%
14700	STAFF TRAINING	80	300	300		
20000	CAPITAL OUTLAY					#DIV/0!
	ELECTION EXPENDITURES	86,147	154,897	82,991	-71,906	-46%
RESTRICTED FUNDS FOR ELECTIONS						
37009	ELTN/VOTING MACHINE/FED AWARD	596	1,376	1,440	64	>100%
37010	ELTN/HART ELECTION EQUIPMENT			3,645	3,645	>100%
37013	CDOS PRNTR GRANT PROGRAM		4,570			
14126	STATE GRANT ELECTION SECURITY	20,990				
14133	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%

				2025		
				(REC)		
CAPITAL EXPENDITURE REQUEST						
	23.49800.93686		Ballot on demand printer/laptop	6,300		
				6,300		

LOGAN COUNTY
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10/25/2024	TREASURER 01.40300	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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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					
11100	1 ELECTED OFFICIALS SALARIES	81,465	81,465	81,465		
11200	3 FULL TIME SALARIES	133,526	147,737	147,737		
11400	TEMPORARY & OVERTIME					
	TOTAL SALARIES	214,991	229,202	229,202		
11610	SOCIAL SECURITY	12,145	12,950	14,211	1,261	10%
11611	MEDICARE TAX	2,840	3,025	3,323	298	10%
11620	WORKERS COMPENSATION	228	169	180	11	7%
11630	RETIREMENT	8,600	9,168	9,168		
11631	HEALTH INSURANCE	51,219	57,210	52,948	-4,262	-7%
11632	LIFE INSURANCE	224	205	268	63	31%
11633	ST/LT DISABILITY	752	655	781	126	19.24%
11634	UNEMPLOYMENT INSURANCE	267	295	295		
	TOTAL PERSONNEL EXPENSE	291,266	312,879	310,376	-2,503	-1%
12100	OFFICE SUPPLIES	8,726	19,000	20,000	1,000	5%
13100	PROF SERV(SEVRD MNRL RESEAR	5,800	1,000	3,500	2,500	250%
13210	TELEPHONE/INTERNET	2,088	2,500	2,750	250	10%
13220	POSTAGE	5,245	18,000	18,500	500	3%
13300	FUEL/MILEAGE	77	150	200	50	33%
13400	ADVERTISING	5,442	14,000	15,000	1,000	7%
13620	BONDS	10				#DIV/0!
13820	REPAIR & MAINT/EQUIPMENT		250	500	250	100%
13830	MAINTENANCE CONTRACTS	1,736	2,250	2,250		
13835	WEB PAGE	10,500	4,000	4,000		
13841	TREASURER SYST/CLT/INCODE	44,606	24,875	70,250	45,375	182%
14100	MISCELLANEOUS	181	1,000	1,250	250	25%
14200	MEMBERSHIP & DUES	575	425	500	75	18%
14204	MEETING EXPENSE	926	1,255	2,500	1,245	99%
14700	STAFF TRAINING		1,276	2,500	1,224	>100%
20000	CAPITAL OUTLAY					>100%
	TOTAL OPERATING EXPENSE	85,912	89,981	143,700	53,719	60%
	TREASURER EXPENDITURES	377,178	402,860	454,076	51,216	13%

				2025	
				(REC)	
<i>CAPITAL EXPENDITURE REQUEST</i>					
	23.49800.93688	Computers (2)		4,000	
	23.49800.93688	Laptop (1)		1,000	
				5,000	

LOGAN COUNTY
Sterling, Colorado

10/27/2024	PUBLIC TRUSTEE 01.40323	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
REVENUE						
	PUBLIC TRUSTEE FEES	17,749	17,000	17,000		

EXPENDITURES 01.403.40323						
11100	PUBLIC TRUSTEE SALARY	12,500	12,500	12,500		
	TOTAL SALARIES	12,500	12,500	12,500		
11610	SOCIAL SECURITY	770	775	775		
11611	MEDICARE TAX	180	181	181		
11620	WORKERS COMPENSATION	13	10	15	5	50%
11630	RETIREMENT	500	500	500		
11631	HEALTH INSURANCE	1,453	1,620	1,782	162	10%
11632	LIFE INSURANCE	5	5	5		
	TOTAL PERSONNEL EXPENSE	15,421	15,591	15,758	167	1%
12100	OFFICE SUPPLIES		100	600	500	500%
13100	PROFESSIONAL SERVICES			-0-	#VALUE!	#VALUE!
13220	POSTAGE					>100%
13300	FUEL/MILEAGE		100	125	25	>100%
13620	BONDS					
14100	MISCELLANEOUS	326	100	200	100	100%
14200	MEMBERSHIP & DUES	575	425	425		
14204	MEETING EXPENSE	157	350	350		>100%
14700	STAFF TRAINING					
20000	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%

				2025		
				(REC)		
				CAPITAL EXPENDITURE REQUEST		
	23.49800.93688	1				
		2				
		3				

LOGAN COUNTY
Sterling, Colorado

10/25/2024		ASSESSOR 01.40400	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
REVENUE							
		ASSESSOR FEES		1,000	1,000		
		GIS FUNDING/E911	1,383	2,000	1,500		
EXPENDITURES							
		# OF EMPLOYEES					
11100	1	ELECTED OFFICIALS SALARIES	81,772	81,465	81,465		
11200	7	FULL TIME SALARIES	321,257	343,605	343,605		
11400		TEMPORARY & OVERTIME					
		TOTAL SALARIES	403,029	425,070	425,070		
11610		SOCIAL SECURITY	23,700	24,994	26,567	1,573	6%
11611		MEDICARE TAX	5,543	5,823	6,164	341	6%
11620		WORKERS COMPENSATION	5,367	4,022	4,500	478	12%
11630		RETIREMENT	16,121	17,003	17,003		
11631		HEALTH INSURANCE	97,084	108,367	105,896	-2,471	-2%
11632		LIFE INSURANCE	506	506	536	30	6%
11633		ST/LT DISABILITY	1,696	1,500	1,107	-393	-26%
11634		UNEMPLOYMENT INSURANCE	642	687	687		
		TOTAL PERSONNEL EXPENSE	553,688	587,972	587,530	-442	-0.08%
12100		OFFICE SUPPLIES	3,143	6,000	6,000		
12113		APPRAISAL SUBSCRIPTIONS	1,110	1,000	1,000		
12116		LICENSE RENEWALS	11,419	25,000	25,000		
13100		PROFESSIONAL SERVICES	51,645	60,000	60,000		
13210		TELEPHONE/INTERNET	3,205	3,350	3,350		
13220		POSTAGE	10,375	10,000	10,000		
13300		FUEL/MILEAGE	608	1,200	1,200		
13400		ADVERTISING	1,756	1,500	1,500		
13820		REPAIR & MAINT/EQUIPMENT		1,000	1,000		
13830		MAINTENANCE CONTRACTS	6,993	5,800	5,800		
13833		ASSMNT SOFTWR SUPP	240	92,330	95,875	3,545	4%
13836		SPATIALEST SYSTEM	10,500	4,000	4,000		>100%
13837		GIS MAPPING SYSTEM	37,673	62,633	60,000	-2,633	-4%
13838		SFTWR/HRDWARE SUPPORT	2,964	2,000	2,000		
14100		MISCELLANEOUS		100	100		
14200		MEMBERSHIP & DUES	22,973	3,000	3,000		
14204		MEETING EXPENSE	5,497	7,000	7,000		
14700		STAFF TRAINING	2,848	4,500	4,500		
20000		CAPITAL OUTLAY					#DIV/0!
		TOTAL OPERATING EXPENSE	172,949	290,413	291,325	912	
		ASSESSOR EXPENDITURES	726,637	878,385	878,855	470	
					2025 (REC)		
<i>CAPITAL EXPENDITURE REQUEST</i>							
		23.49800.93687	Laptop computers (3)		5,190		
Total					5,190		

LOGAN COUNTY
Sterling, Colorado

10/25/2024		MAINTENANCE - BUILDINGS & GROUNDS 01.40600	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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	# OF EMPLOYEES					
11200	13	FULL TIME SALARIES	443,022	530,000	567,348	37,348 7%
11202		ON CALL PAY	7,800	12,100	13,000	
11300		PART TIME SALARIES	16,633	6,066		-6,066 -100%
11400		TEMPORARY & OVERTIME	5,991	2,000	3,000	1,000 50%
		TOTAL SALARIES	473,446	550,166	583,348	33,182 6%
11610		SOCIAL SECURITY	29,298	34,330	36,168	1,838 5%
11611		MEDICARE TAX	6,852	7,977	8,459	482 6%
11620		WORKERS COMPENSATION	11,837	10,376	12,000	1,624 16%
11630		RETIREMENT	17,734	21,200	22,694	1,494 7%
11631		HEALTH INSURANCE	101,326	141,000	172,081	31,081 22%
11632		LIFE INSURANCE	562	655	871	216 33%
11633		ST/LT DISABILITY	2,351	2,300	1,871	-429 -19%
13634		UNEMPLOYMENT INSURANCE	947	1,100	1,167	67 6%
		TOTAL PERSONNEL EXPENSE	644,353	769,104	838,659	69,555 9%
12100		OFFICE SUPPLIES	1,393	3,000	3,000	
12200		OPERATING SUPPLIES	5,499	3,000	7,000	4,000 133%
12280		GAS/OIL/ANTIFREEZE	7,127	6,000	6,000	
12300		REPAIR & MAINT SUPPLIES	244	500	500	
12310		REPAIR & MAINT - VEHICLES	5,357	10,000	10,000	
13100		PROFESSIONAL SERVICES	96	500	500	
13210		TELEPHONE/INTERNET	2,585	3,000	3,000	
13220		POSTAGE	234	300	300	
13400		ADVERTISING		500	500	
13700		UTILITIES	10,769	12,000	12,000	
13810		REPAIR & MAINT (BLDG & GRNDS)	2,879	1,500	1,500	
13820		REPAIR & MAINT/EQUIPMENT	14,242	4,000	4,000	
14100		MISCELLANEOUS	63	100		-100 -100%
14700		STAFF TRAINING	183	4,000	4,000	
14900		DISASTER EXPENSES				
20000		CAPITAL OUTLAY	1,521			
		TOTAL OPERATING EXPENSE	52,192	48,400	52,300	3,900 8%
		MAINTENANCE EXPENDITURES	696,545	817,504	890,959	73,455 9%

				2025 (REC)	
			(Maintenance shop at fairgro		
		1	Miscellaneous repairs	1,500	
			CAPITAL EXPENDITURE REQUEST		
		23.49800.93711	3/4T Utility Box Pickup	40,000	
			FUNDED IN S&U CAPITAL IMPROVEMENT FUND		

LOGAN COUNTY
Sterling, Colorado

10/27/2024	MAINTENANCE - COURTHOUSE 01.40601	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
12200	OPERATING SUPPLIES	15,271	16,500	16,500		
12300	REPAIR & MAINT SUPPLIES	115				#DIV/0!
13100	PROFESSIONAL SERVICES	11,793	9,000	9,000		
13210	TELEPHONE/INTERNET	646	800	800		
13700	UTILITIES	67,670	60,000	60,000		
13809	ANNEX EXPENSES	1,215	20,000	20,000		
13810	REPAIR & MAINT (BLDG & GRNDS	26,647	20,000	30,000	10,000	50%
13812	GAZEBO (INC RPRS & UTILITIES)	2,259	1,000	1,000		
13813	GRASS & TREE REPLACEMENT	285	1,500	1,500		
13818	DONATED TREE EXPENSE	60				#DIV/0!
13820	REPAIR & MAINT/EQUIPMENT	966	1,000	1,000		
13830	MAINTENANCE CONTRACT	4,476	6,700	7,000	300	4%
13843	ANNEX ELEV MAINT CONTRACT (4,675	100		-100	-100%
13920	EQUIP & FIXTURE RENTAL	446	500	500		
14100	MISCELLANEOUS	1,885	250	250		>100%
14312	CH EXTERIOR LIGHTING	3,895	5,000	5,500	500	10%
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	142,304	142,350	153,050	10,700	8%
13808	REDI GRANT ANNEX EXPENSE	15,396				#DIV/0!
	MAINTENANCE EXPENDITURES	157,700	142,350	153,050	10,700	8%

<i>DESCRIPTION OF BUILDING REPAIRS -</i>			2025 (REC)
		FUNDED IN 13810	
		MISC	30,000

			2025 (REC)
		CAPITAL EXPENDITURE REQUEST	
	23.49800.93711		
		FUNDED IN S&U CAPITAL IMPROVEMENT FUND	
	24.49805.13810		
	24.49805.20020		
	24.49805.20020		
	24.49805.20020		

LOGAN COUNTY
Sterling, Colorado

10/27/2024	MAINTENANCE - JUSTICE CENTER 01.40602	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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12200	OPERATING SUPPLIES	19,614	30,000	30,000		
12300	REPAIR & MAINT SUPPLIES	181	1,000	1,000		
13100	PROFESSIONAL SERVICES	14,838	12,000	12,000		
13210	TELEPHONE/INTERNET	5,507	6,500	7,000	500	8%
13700	UTILITIES					
13810	REPAIR & MAINT (BLDG & GRNDS	4,657	15,000	15,000		
13813	GRASS & TREE REPLACEMENT		500	1,000	500	>100%
13820	REPAIR & MAINT/EQUIPMENT	465	1,000	3,000	2,000	200%
13821	REPAIR & MAINT/JAIL RELATED	1,962	12,000	12,000		
13830	MAINTENANCE CONTRACT	19,738	30,000	30,000		
13920	EQUIP & FIXTURE RENTAL		500	500		
14100	MISCELLANEOUS					>100%
20000	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%

			DETAIL BUILDING REPAIRS -	2025		
			FUNDED IN 13810	(REC)		
	1	MISCEL		15,000		
	2					
				15,000		

				2025		
			FUNDED IN S&U TAX CAPITAL IMPROVEMENT FUND	(REC)		
	24.49810.13700	Utilities		200,000		
	24.49810.13830	Maintenance Contract Kubl		10,650		
	24.49810.20020	Mirror Tint in Jail		15,679		
	24.49810.13810	Cameras and server		168,150		
	24.49810.13810	Body Scanner		200,000		
				383,829		

LOGAN COUNTY
Sterling, Colorado

10/27/2024	MAINTENANCE - CENTRAL SERV BLDG 01.40603	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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12200	OPERATING SUPPLIES	9,595	9,000	9,300	300	3%
12300	REPAIR & MAINT SUPPLIES	139		500	500	#DIV/0!
13100	PROFESSIONAL SERVICES	4,256	4,000	3,500	-500	-13%
13700	UTILITIES	39,004	42,000	45,000	3,000	7%
13810	REPAIR & MAINT (BLDG & GRNDS)	5,369	10,000	10,000		
13813	GRASS & TREE REPLACEMENT		800	1,000	200	25%
13820	REPAIR & MAINT/EQUIPMENT		500	500		
13830	MAINTENANCE CONTRACT	360	3,250	3,250		
13920	EQUIP & FIXTURE RENTAL		500	500		
14100	MISCELLANEOUS			100	100	#DIV/0!
20000	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%

		DETAIL BUILDING & GROUNDS		2025		
			<i>FUNDED IN 13810</i>	(REC)		
		MISCEL		10,000		
			TOTAL	10,000		

		FUNDED IN S&U TAX CAPITAL IMPROVEMENT FUND		2025		
				(REC)		
		24.49815.13810	Paint hallways	5,000		
		24.49815.13810	Chip rock parking lot	6,000		
				11,000		

LOGAN COUNTY
Sterling, Colorado

10/27/2024	MAINTENANCE - HERITAGE BLDG 01.40604	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
12200	OPERATING SUPPLIES	4,990	5,000	5,000		
12300	REPAIR & MAINT SUPPLIES					>100%
13100	PROFESSIONAL SERVICES	3,798	7,500	7,500		
13700	UTILITIES	25,292	22,000	22,000		
13810	REPAIR & MAINT (BLDG & GRNDS)	343	5,000	5,000		
13820	REPAIR & MAINT/EQUIPMENT		1,000	1,000		
13830	MAINTENANCE CONTRACT		2,000	2,000		
13920	EQUIP & FIXTURE RENTAL					
14100	MISCELLANEOUS					
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	34,423	42,500	42,500		
	MAINTENANCE EXPENDITURES	34,423	42,500	42,500		
	CHANGE IN OPERATING BUDGET					

		DESCRIPTION OF BUILDING	2025 (REC)
	01.40604.13810	MISCELLANEOUS	5,000
		TOTAL	5,000

		FUNDED IN S&U TAX CAPITAL IMPROVEMENT FUND	2025 (REC)
	24.49830.13810	Repair floor drains in kitchen	25,000
	24.49830.13810	Replace floor covering and wall behind	20,000
	24.49830.20020		

LOGAN COUNTY
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10/27/2024	MAINTENANCE - EMERGENCY SERVICES 01.40605	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
12200	OPERATING SUPPLIES	90	500	1,000	500	100%
12300	REPAIR & MAINT SUPPLIES					>100%
13100	PROFESSIONAL SERVICES					#DIV/0!
13700	UTILITIES	3,672	4,000	4,000		
13810	REPAIR & MAINT (BLDG & GRNDS	4,379	2,500	2,500		
13820	REPAIR & MAINT/EQUIPMENT		100		-100	-100%
13830	MAINTENANCE CONTRACT					#DIV/0!
14100	MISCELLANEOUS					
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	8,141	7,100	7,500		6%
	MAINTENANCE EXPENDITURES	8,141	7,100	7,500		6%

			DESCRIPTION OF BUILDING	2025 (REC)		
		01.40604.13810	MISCEL	2,500		
			TOTAL	2,500		

LOGAN COUNTY
Sterling, Colorado

10/27/2024	DISTRICT ATTORNEY 01.41510	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
13100	PROFESSIONAL SERVICES	592,258	627,793	627,793		
	DISTRICT ATTORNEY EXPENDITURES	592,258	627,793	627,793		

LOGAN COUNTY
Sterling, Colorado

		SHERIFF 01.42110	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF 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	15,000	15,000			
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	108,553	96,500		-12,053	-11%
EXPENDITURES							
	# OF EMPLOYEES						
11100	1 ELECTED OFFICIALS SALARIES	106,233	105,834	105,834			
11200	24 FULL TIME SALARIES	1,270,959	1,300,000	1,486,196	186,196	14%	
11202	ON CALL PAY	11,362	12,000	12,000			
11206	SPECIALTY/INSTRUCTOR PAY		14,365	14,000			
11400	TEMPORARY & REG DUTY OT	82,918	88,351	65,000	-23,351	-26%	
11401	CONTRACTED/DUI OT	23,116	16,000	20,000	4,000	25%	
11500	SICK LEAVE RESERVE LIABILITY	237				>100%	
	TOTAL SALARIES	1,494,825	1,536,550	1,703,030	166,480	11%	
11610	SOCIAL SECURITY	89,288	91,732	105,588	13,856	15%	
11611	MEDICARE TAX	20,884	21,512	24,694	3,182	15%	
11620	WORKERS COMPENSATION	32,088	31,085	32,000	915	3%	
11630	RETIREMENT	55,098	56,233	63,681	7,448	13%	
11631	HEALTH INSURANCE	250,875	260,753	330,925	70,172	27%	
11632	LIFE INSURANCE	1,370	1,290	1,675	385	30%	
11633	ST/LT DISABILITY	6,528	5,500	4,790	-710	-13%	
11634	UNEMPLOYMENT INSURANCE	2,779	2,861	3,194	333	12%	
	TOTAL PERSONNEL EXPENSES	1,953,735	2,007,516	2,269,577	262,061	13%	
12100	OFFICE SUPPLIES	2,932	6,000	6,000			
12200	OPERATING SUPPLIES	13,294	10,000	10,000			
12219	K-9 SUPPLIES	9,289	5,000	8,000	3,000	60%	
12220	FIREARMS & AMMUNITION	14,820	12,000	12,000			
13100	PROFESSIONAL SERVICES		1,000	1,000			
13102	E911 DISPATCHING SERVICES	329,148	344,202	387,499	43,297	13%	
13103	CONCEALED WEAPONS PERMIT	400	1,000	1,000			
13109	SEXUAL ASSAULT KITS/EXAMS		2,500	2,500			
13117	LC BLUE SANTA		700	700			
13210	TELEPHONE/INTERNET	20,249	25,500	25,500			
13220	POSTAGE	2,016	5,000	5,000			
13300	FUEL	71,351	70,000	75,000	5,000	7%	
13400	ADVERTISING	226	500	500			
13800	REPAIRS & MAINT CARS	56,190	65,000	75,000	10,000	15%	
13820	REPAIR & MAINT/EQUIPMENT	230	5,000	5,000			
13830	MAINTENANCE CONTRACTS	59,319	65,000	65,000			
13920	EQUIP & FIXTURE RENTAL (TAZORS)		8,700	8,700			
13930	COMMUNITY RESOURCE TEAM (CRT)	1,216	6,000	6,000			
14100	MISCELLANEOUS	15,146	1,000	1,000			
14200	MEMBERSHIP & DUES	4,281	4,700	4,824	124	3%	
14204	MEETING EXPENSE	3,584	4,000	4,000			
14610	UNIFORMS	8,158	7,000	7,000			
14611	SRT TEAM	905	4,000	4,000			
14612	VESTS	7,756	7,000	7,000			
14613	SEARCH & RESCUE	3,491	3,500	3,500			
14617	SEARCH & RESCUE GRANT	4,850	4,850		-4,850	-100%	
14700	STAFF TRAINING	20,164	15,000	15,000			
14701	PSYCHOLOGICAL EVALUATIONS	1,830	3,000	3,000			
14710	INVESTIGATIVE WORK	5,750	7,500	7,500			
14721	SHRF ADMIN EXPENSES	1,367	1,000	1,500	500	50%	
14722	INVESTIGATION CKG & SAVINGS			1,000	1,000	#DIV/0!	
20000	CAPITAL OUTLAY		13,535				
	TOTAL OPERATING EXPENSES	657,962	709,187	753,723	44,536	6%	
	SHERIFF EXPENDITURES	2,611,697	2,716,703	3,023,300	306,597	11%	
					2025		
					(REC)		
					CAPITAL EXPENDITURE REQUEST		
	23.49800.93691			Server for Sheriff's network	10,000		
	23.49800.93699			2024/2025 Dodge Durango (1)	49,873		
	23.49800.93699			Upfit patrol vehicles (2)	38,646		
	23.49800.93699			2025 Ford Police Explorer (1)	49,873		
	23.49800.93699			Graphics for Patrol Cars (2)	4,280		
					152,672		

LOGAN COUNTY
Sterling, Colorado

	JAIL 01.42120	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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REVENUE						
33012	NON COUNTY PRISONERS	295,649	200,000	75,000	-125,000	-65%
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					
11200	26 FULL TIME SALARIES	1,050,672	1,300,000	1,376,486	76,486	6%
11202	ON CALL PAY	11,229	19,000	15,000	-4,000	-21%
11206	SPECIALTY/INSTRUCTOR PAY		520	10,500		
11300	PART TIME SALARIES	12,233		33,077	33,077	
11400	TEMPORARY & OVERTIME	161,452	108,471	60,000	-48,471	-45%
11401	CONTRACTED OT	216	4,000		-4,000	
	TOTAL SALARIES	1,235,802	1,431,991	1,495,063	63,072	4%
11610	SOCIAL SECURITY	75,462	87,208	92,694	5,486	6%
11611	MEDICARE TAX	17,648	20,477	21,678	1,201	6%
11620	WORKERS COMPENSATION	26,615	25,768	28,000	2,232	9%
11630	RETIREMENT	42,513	52,000	56,383	4,383	8%
11631	HEALTH INSURANCE	177,956	166,000	344,162	178,162	107%
11632	LIFE INSURANCE	1,078	1,177	1,742	565	48%
11633	ST/LT DISABILITY	5,210	4,302	7,281	2,979	69%
11634	UNEMPLOYMENT INSURANCE	2,472	2,864	2,990	126	4%
	TOTAL PERSONNEL EXPENSES	1,584,756	1,791,787	2,049,993	258,206	14%
12100	OFFICE SUPPLIES	2,149	4,500	4,500		
12200	OPERATING SUPPLIES	25,655	40,000	40,000		
12210	FOOD & MEALS	217,897	280,000	280,000		
13100	PROFESSIONAL SERVICES**	224	500	500		
13131	OTHER MEDICAL	20,184	25,000	25,000		
13208	MEDICAL SERVICE AGREEMENT	233,165	279,798	288,191	8,393	3%
13209	INMATE CATASTROPHIC INS	4,059	5,800	5,800		
13211	TELEVISION	3,272	3,400	3,600	200	6%
13300	FUEL	7,431	17,000	17,000		
13303	PRISON TRANSPORT SERVICES	16,106	30,000	30,000		
13820	REPAIR & MAINT/EQUIPMENT	50	3,000	3,000		
13830	MAINTENANCE CONTRACTS	14,776	23,881	24,000	119	
14100	MISCELLANEOUS		200	200		
14200	MEMBERSHIP & DUES		350	350		
14204	MEETING EXP (ALL COSTS)		150	150		
14610	UNIFORMS	24	116		-116	-100%
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSES	544,992	713,695	722,291	8,596	1%
14711	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	2,797,284	266,802	11%

		CAPITAL EXPENDITURE REQUEST	2025 (REC)		
	23.49800.93690				
	23.49800.93690				

LOGAN COUNTY
Sterling, Colorado

10/27/2024		CORONER 01.42130	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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# OF EMPLOYEES							
11100	1	ELECTED OFFICIALS SALARIES	81,639	81,465	81,465		
TOTAL SALARY			81,639	81,465	81,465		
11610		SOCIAL SECURITY	4,877	4,863	5,051	188	4%
11611		MEDICARE TAX	1,140	1,141	1,181	40	4%
11620		WORKERS COMPENSATION	320	294	320	26	9%
11630		RETIREMENT	3,265	3,259	3,259		
11631		HEALTH INSURANCE	10,922	12,159	13,237	1,078	9%
11632		LIFE INSURANCE	32	32	67	35	109%
TOTAL PERSONNEL EXPENSE			102,195	103,213	104,580	1,367	1%
12100		OFFICE SUPPLIES	155	300	350	50	17%
12200		OPERATING SUPPLIES	2,348	2,500	2,500		
12900		AUTOPSIES	37,647	45,000	45,000		
12910		SECRETARIAL	500	600	700	100	17%
13100		PROFESSIONAL SERVICES	65,092	79,500	80,000	500	1%
13113		TOXICOLOGY	6,007	10,000	10,000		
13115		TRANSPORT	10,500	19,500	19,500		
13210		TELEPHONE/INTERNET/PAGER	872	1,250	1,250		
13300		FUEL/MILEAGE		50	100	50	>100%
14100		MISCELLANEOUS					
14200		MEMBERSHIP & DUES	1,287	1,500	1,500		
14204		MEETING EXPENSE	1,283	4,000	4,000		
14700		STAFF TRAINING	998	3,500	3,500		
20000		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%

					2025		
				<i>CAPITAL EXPENDITURE REQUEST</i>	(REC)		
			23.49800.93713				

LOGAN COUNTY
Sterling, Colorado

10/25/2024	VICTIMS ASSISTANCE	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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REVENUE						
	VOCA GRANT					
	VALE GRANT	31,825	34,023	34,000	-23	
	VALE SCHOLARSHIP GRANT					
	TOTAL	31,825	34,023	34,000	-23	

EXPENSES - 01.42140						
	# OF EMPLOYEES					
11200	1	COUNTY FUNDED SALARY	27,805	27,803	27,803	
11203		VIC ADV OT				
11300		PT/VA BACK UP				
11400	2	OT/BACKUP ASSISTANT				
11409		ARPA PREMIUM PAY				
		TOTAL SALARY	27,805	27,803	27,803	
11610		SOCIAL SECURITY	3,162	1,724	3,350	1,626 94%
11611		MEDICARE TAX	739	403	783	380 94%
11620		WORKERS COMPENSATION	101	127	140	13 10%
11630		RETIREMENT	2,057	2,161	2,161	
11631		HEALTH INSURANCE	10,920	12,181	13,237	1,056 9%
11632		LIFE INSURANCE	67	67	67	
11633		ST/LT DISABILITY	273	232	174	-58 -25%
11634		UNEMPLOYMENT	103	108	108	
		TOTAL PERSONNEL EXPENSE	45,227	44,806	47,823	3,017 7%
12100		OFFICE SUPPLIES		32		-32
13100		PROFESSIONAL SERVICES		4,000	4,000	
13210		TELEPHONE/INTERNET/PAGER	600	600	600	
13300		FUEL/MILEAGE	705	900	900	
14204		MEETING EXPENSE		600	600	
		TOTAL OPERATING EXPENSE	1,305	6,132	6,100	-32 -1%
		COUNTY FUNDED EXPENDITURES	46,532	50,938	53,923	2,985 6%

EXPENSES - 01.42142						
11200		VALE GRANT SALARY	23,625	26,223	26,223	
11300		PART TIME SALARIES				
11400		TEMPORARY & OVERTIME				
		TOTAL SALARY	23,625	26,223	26,223	
		TOTAL PERSONNEL EXPENSE	23,625	26,223	26,223	
12200		SUPPLIES/OPERATING/TRAINING	5,630	5,300	5,300	
14204		MEETING EXPENSE	2,795	2,500	2,500	
14205		VALE SCHOLARSHIP	882			
		TOTAL OPERATING EXPENSE	9,307	7,800	7,800	
		VALE EXPENDITURES	32,932	34,023	34,023	

		TOTAL PERSONNEL EXP	68,852	71,029	74,046	3,017 4%
		TOTAL OPERATING EXP	10,612	13,932	13,900	-32

		TOTAL VICTIMS ASSISTANCE EXPENDITURES	79,464	84,961	87,946	2,985 4%

LOGAN COUNTY
Sterling, Colorado

10/25/2024	EMERGENCY MANAGEMENT 01.42410	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 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					
11200	1	FULL TIME SALARIES	60,865	65,832	54,080	-11,752 -18%
11400		TEMPORARY & OVERTIME	6,150	8,000	6,000	-2,000 -25%
		TOTAL SALARIES	67,015	73,832	60,080	-13,752 -19%
11610		SOCIAL SECURITY	4,175	4,578	3,725	-853 -19%
11611		MEDICARE TAX	976	1,071	871	-200 -19%
11620		WORKERS COMPENSATION	106	113	140	27 24%
11630		RETIREMENT	2,435	2,633	2,163	-470 -18%
11631		HEALTH INSURANCE	10,922	12,181	13,237	1,056 9%
11632		LIFE INSURANCE	58	58	67	9 16%
11633		ST/LT DISABILITY	321	352	174	-178 -51%
11634		UNEMPLOYMENT INSURANCE	134	148	120	-28 -19%
		TOTAL PERSONNEL EXPENSE	86,142	94,966	80,577	-14,389 -15%
12100		OFFICE SUPPLIES	777	1,500	1,500	
12104		EMERGENCY OP CNTR SUPPLIES	1,616	1,700	1,700	
13100		PROFESSIONAL SERVICES	1,900	1,900	4,900	3,000 158%
13210		TELEPHONE/INTERNET	2,547	3,650	3,650	
13220		POSTAGE	43	100	100	
13300		FUEL/MILEAGE	2,375	2,500	2,500	
13400		ADVERTISING	492	200	500	300 150%
13800		REPAIRS & MAINT/VEHICLES	2,222	2,500	2,500	
13820		REPAIR & MAINT/EQUIPMENT	1,451	1,150	1,300	150 13%
13830		MAINTENANCE CONTRACTS	1,518	2,569	2,600	31 1%
13910		RENTAL - OFFICE SPACE	1,500	4,800	4,800	
13920		EQUIP & FIXTURE RENTAL				
14100		MISCELLANEOUS	1,700	500	500	
14200		MEMBERSHIP & DUES	365	1,200	1,400	200 17%
14204		MEETING EXPENSE	1,849	2,500	2,500	
14610		UNIFORMS	270	350	350	
14700		STAFF TRAINING	1,648	1,625	1,500	-125 -8%
14702		CPR TRAINING/EXPENSES		200	550	350 >100%
20000		CAPITAL OUTLAY	512	12,500		-12,500
		TOTAL OPERATING EXPENSE	22,785	41,444	32,850	-8,594 -21%
20002		EQ RESERVE 50/50 GRANT	14,982		8,000	8,000 >100%
		EMERGENCY MGMNT EXPENDITURES	123,909	136,410	121,427	-14,983 -11%
					2025	
					(REC)	
		23.49800.93720	Dodge Durango or Pickup		-0-	
		23.49800.93720				

LOGAN COUNTY
Sterling, Colorado

10/25/2024	EXTENSION 01.46100	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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EXPENDITURES						
	# OF EMPLOYEES					
11100	AGENTS	95,670	102,942	109,513	6,571	6%
11200	1 FULL TIME SALARIES	37,035	38,990	38,990		
11400	TEMPORARY & OVERTIME	8,083	8,808	10,000	1,192	14%
	TOTAL SALARIES	140,788	150,740	158,503	7,763	5%
11610	SOCIAL SECURITY	2,809	2,973	3,037	64	2%
11611	MEDICARE TAX	657	693	710	17	2%
11620	WORKERS COMPENSATION	45	28	40	12	43%
11630	RETIREMENT	1,481	1,560	1,560		
11631	HEALTH INSURANCE	10,922	12,181	13,237	1,056	9%
11632	LIFE INSURANCE	58	57	67	10	18%
11633	ST/LT DISABILITY	196	206	126	-80	-39%
11634	UNEMPLOYMENT INSURANCE	90	96	98	2	2%
	TOTAL PERSONNEL EXPENSE	157,046	168,534	177,378	8,844	5%
12100	OFFICE SUPPLIES	2,762	2,000	2,200	200	10%
12110	LSP AGRONOMY AGENT EXP			250	250	#DIV/0!
13210	TELEPHONE/INTERNET	789	934	934		
13220	POSTAGE	547	654	800	146	22%
13300	FUEL/MILEAGE	2,049	2,000	2,100	100	5%
13400	ADVERTISING		250	300	50	20%
13800	VEHICLE REPAIR/MAINTENANCE	1,564	1,600	1,700	100	6%
13820	REPAIR & MAINT/EQUIPMENT		1,100	1,200	100	9%
13830	MAINTENANCE CONTRACTS	4,569	3,700	3,500	-200	-5%
14100	MISCELLANEOUS					
14200	MEMBERSHIP & DUES	880	960	1,000	40	4%
14204	MEETING EXPENSE	4,189	4,700	6,000	1,300	28%
14700	STAFF TRAINING	262	450	800	350	78%
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	17,611	18,348	20,784	2,436	13%
	CONTINGENCY					
	EXTENSION EXPENDITURES	174,657	186,882	198,162	11,280	6%

				2025		
<i>CAPITAL EXPENDITURE REQUEST</i>				(REC)		
	23.49800.93683	Computers (4)		3,600		
	23.49800.93683					

LOGAN COUNTY
Sterling, Colorado

10/27/2024	EXTENSION FAIR 01.46101	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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REVENUE						
ENTRY FEES:						
	FAIR BOOKLET					
36425	DONATIONS-TROPHIES-AWARDS	12,497	11,330	11,000	-330	-3%
	OTHER					
	TOTAL REVENUES	12,497	11,330	11,000	-330	-3%

EXPENDITURES						
12100	SUPPLIES	1,554	1,100	1,500	400	36%
12210	FOOD & MEALS/JUDGES MEALS	1,053	1,400	1,500	100	7%
12211	RIBBONS,PRIZES & AWARDS	16,521	14,000	15,000	1,000	7%
12212	PREMIUM PAYOUT	7,724	9,675	9,300	-375	-4%
12215	SPECIAL EVENTS	528	867	867		>100%
13100	PROF SERV/JUDGING & LABOR	10,204	9,300	9,800	500	5%
13220	POSTAGE	142	138	150	12	9%
13500	PROGRAMS & PRINTING	1,598	1,200	1,500	300	25%
13820	EQUIPMENT & FIXTURE REPAIR	130	600	800	200	33%
13830	SCALE MAINTENANCE	149	150	185	35	23%
13920	EQUIPMENT RENTAL					#DIV/0!
14100	MISCELLANEOUS					
14220	RETINAL SCANNING					#DIV/0!
20000	CAPITAL OUTLAY		6,827		-6,827	
	TOTAL OPERATING EXPENSE	39,603	45,257	40,602	-4,655	-10%
14325	EQUIPMENT RESERVE					>100%
	EXTENSION FAIR EXPENDITURES	39,603	45,257	40,602	-4,655	-10%

CAPITAL EXPENDITURE REQUEST				2025		
				(REC)		
	23.49800.93683		1			
			2			
			3			

LOGAN COUNTY
Sterling, Colorado

10/27/2024	FAIRGROUNDS 01.46300	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
11400	TEMPORARY & OVERTIME	9,877	6,500	10,000	3,500	54%
	TOTAL SALARIES	9,877	6,500	10,000	3,500	54%
11610	SOCIAL SECURITY	612	403	620	217	54%
11611	MEDICARE TAX	143	94	145	51	54%
11620	WORKERS COMPENSATION	173	150	200	50	>100%
11630	RETIREMENT					
11631	HEALTH INSURANCE					
11632	LIFE INSURANCE					
11633	ST/LT DISABILITY					
11634	UNEMPLOYMENT INSURANCE	20	13	20	7	54%
	TOTAL PERSONNEL EXPENSE	10,825	7,160	10,985	3,825	53%
12200	OPERATING SUPPLIES	10,289	12,000	12,000		
12280	GAS/OIL/ANTIFREEZE	10,097	12,000	12,000		
12300	REPAIR & MAINT SUPPLIES	1,306	6,000	6,000		
13100	CONTRACT/PROF SERVICES	3,437	4,000	4,000		
13210	TELEPHONE/INTERNET	3,368	4,000	4,000		
13220	POSTAGE	43	50	50		
13400	ADVERTISING		200	200		
13700	UTILITIES	62,268	60,000	66,000	6,000	10%
13710	LOGAN WELL USERS	508	1,000	1,000		
13810	* RPR & MAINT/BLDNGS & GROUNDS	11,282	360,000	80,000	-280,000	-78%
13820	REPAIR & MAINT/EQUIPMENT	13,612	15,000	15,000		
13920	EQUIP & FIXTURE RENTAL	407	500	500		
14100	MISCELLANEOUS	1,004				
14105	DEPOSIT REFUND					
14406	MEMORIAL FENCE DONATIONS	1,268	3,000	3,000		
20000	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%
				2025		
				DESCRIPTION OF BUILDING REPAIR (REC)		
	01.46300.13810			REPAIRS TO FRGRND FACILITIES DUE	80,000	
				CAPITAL EXPENDITURE REQUEST		
	23.43980.93715					
				FUNDED IN S&U TAX CAPITAL IMPROVEMENT FUND		
	24.49820.13810			Seal cracks in grandstand	50,000	
	24.49820.13810			Repair livestock wash rack	10,000	
	24.49820.13810					
				Total line 13810	60,000	
	24.49820.20020					
	24.49820.20020					
				Total line 20020		
				Total Sales & Use Tax Capital Improvement Fund	60,000	
				CONSERVATION TRUST FUND		
	27.45211.93610					
				Total CTF		

LOGAN COUNTY
Sterling, Colorado

10/25/2024	TOURIST INFORMATION CENTER 01.46500	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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	REVENUE					
	LODGING TAX PLEDGE	33,000	33,000	33,000		

	# OF EMPLOYEES					
11200	1 FULL TIME SALARIES	49,832	53,899	53,899		
11300	PART TIME SALARIES	29,284	31,000	31,186	186	1%
11400	TEMPORARY & OVERTIME	270				#DIV/0!
	TOTAL SALARIES	79,386	84,899	85,085	186	
11610	SOCIAL SECURITY	4,840	5,162	5,275	113	2%
11611	MEDICARE TAX	1,132	1,206	1,234	28	2%
11620	WORKERS COMPENSATION	76	65	70	5	8%
11630	RETIREMENT	1,993	2,156	2,156		
11631	HEALTH INSURANCE	10,922	12,181	13,237	1,056	9%
11632	LIFE INSURANCE	58	58	67	9	16%
11633	ST/LT DISABILITY	263	230	174	-56	-24%
11634	UNEMPLOYMENT INSURANCE	159	170	170		
	TOTAL PERSONNEL EXPENSE	98,829	106,127	107,468	1,341	1%
12100	OFFICE SUPPLIES	803	400	400		
12200	OPERATING SUPPLIES	349	349	400	51	15%
13100	PROFESSIONAL SERVICES					
13210	TELEPHONE/INTERNET	490	300	400	100	33%
13220	POSTAGE			50	50	#DIV/0!
13400	ADVERTISING & LEGAL NOTICES	1,831	500	2,000	1,500	300%
13820	RPR & MAINT/EQUIPMENT			50	50	>100%
13830	MAINTENANCE CONTRACT	522	900	1,000	100	11%
14100	MISCELLANEOUS					
14204	MEETING EXPENSE	24	200	500	300	150%
14700	STAFF TRAINING			500	500	>100%
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	4,019	2,649	5,300	2,651	100%
	TOURIST INFORMATION CENTER EXPENDITURES	102,848	108,776	112,768	3,992	4%

					(REC)	
		23.49800.93722				

LOGAN COUNTY
Sterling, Colorado

10/27/2024	SHOOTING SPORTS COMPLEX 01.46600	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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REVENUE						
	TARGET REVENUE					
	RANGE MEMBERSHIP	11,950	11,000	11,000		
	DAILY USE	24,991	25,000	25,000		
	BILLBOARD LEASE	6,878	6,966	7,000	34	
	SSC DONATIONS		7,270		-7,270	-100%
	TOTAL REVENUE	43,819	50,236	43,000	-7,236	-14%

EXPENDITURES						
11200	FULL TIME SALARIES					
11300	PART TIME SALARIES					
11350	SHARED SALARY	8,837	6,500	6,500		
11400	TEMPORARY & OVERTIME	188	500	500		
	TOTAL SALARIES	9,025	7,000	7,000		
11610	SOCIAL SECURITY	560	434	434		
11611	MEDICARE TAX	131	102	102		
11620	WORKERS COMPENSATION	260	44	75		
11630	RETIREMENT	353	260	260		
11631	HEALTH INSURANCE	1,321	1,000	1,100	100	10%
11632	LIFE INSURANCE	8	6	6		
11633	ST/LT DISABILITY	47	34	29	-5	-15%
11634	UNEMPLOYMENT INSURANCE	18	14	14		
	TOTAL PERSONNEL EXPENSE	11,723	8,894	9,020	126	1%
12200	OPERATING SUPPLIES	3,075	2,500	2,500		
12201	RANGE MEMBERSHIP EXP -	426	1,500	500		
12207	TARGET EXPENSE	6,941	8,500	8,500		
12280	GAS OIL ANITIFREEZE		100	100		
12300	REPAIR & MAINT SUPPLIES	483	750	750		
13100	PROFESSIONAL SERVICES		150	150		
13220	POSTAGE	123	150	150		
13300	FUEL/MLG (NON MTG EXP)		125	125		
13400	ADVERTISING			200		
13700	UTILITIES	2,713	3,250	3,500	250	8%
13701	PORT A POTS RENTAL & CLEANING	1,440	2,000	2,000		
13810	REPAIR & MAINT (BLDG & GRNDS)	2,069	2,200	2,200		
13820	EQUIPMENT REPAIR	1,448	2,000	2,000		
14200	MEMBERSHIP & DUES					
14204	MEETING EXPENSE (INC MILEAGE)					
14700	TRAINING/NRA					
20000	CAPITAL OUTLAY					
20001	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%

				2025		
				(REC)		
		CAPITAL EXPENDITURE REQUEST				
		23.49800.93714				
		23.49800.93714				

LOGAN COUNTY
Sterling, Colorado

10/25/2024	VETERANS OFFICE 01.46700	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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REVENUES						
33002	STATE VETERANS AFFAIRS	13,877	14,273	14,273		

EXPENDITURES						
11300	VETERANS OFFICER SALARY	32,605	34,320	34,320		
11400	ADDTL STRAIGHT HRS					#DIV/0!
	TOTAL SALARIES	32,605	34,320	34,320		
11610	SOCIAL SECURITY	2,106	2,128	2,128		
11611	MEDICARE TAX	492	498	498		
11620	WORKERS COMPENSATION	61	54	60	6	11%
11630	RETIREMENT	1,040	1,373	1,373		
11631	HEALTH INSURANCE	1,416		13,237	13,237	#DIV/0!
11632	LIFE INSURANCE	20	67	67		
11633	ST/LT DISABILITY	97	182	151	-31	-17%
11634	UNEMPLOYMENT INSURANCE	65	69	69		
	TOTAL PERSONNEL EXPENSE	37,902	38,691	51,903	13,212	34%
12100	OFFICE SUPPLIES	731	700	800	100	14%
13210	TELEPHONE/INTERNET	1,495	1,500	1,500		
13220	POSTAGE	78	50	100	50	100%
13300	FUEL/MILEAGE		500	500		
13830	MAINTENANCE CONTRACT	472	500	500		
14100	MISCELLANEOUS	125	250	250		
14200	MEMBERSHIP & DUES	50	100	100		>100%
14204	MEETING EXPENSE	1,302	3,000	5,000	2,000	67%
14206	VETERAN DONATION		200	200		
20000	CAPITAL OUTLAY					>100%
	TOTAL OPERATING EXPENSE	4,253	6,800	8,950	2,150	32%
	VETERANS OFFICE EXPENDITURES	42,155	45,491	60,853	15,362	34%

CAPITAL EXPENDITURE REQUEST				2025		
	23.49800.93717			(REC)		

LOGAN COUNTY
Sterling, Colorado

10/25/2024	HERITAGE CENTER ADMINISTRATION 01.46800	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
REVENUE						
	HERITAGE CENTER BLDG RNTL	1,265	1,800	1,800		
	SILVER SNEAKER REVENUE	7,141	5,500	5,500		
	HERITAGE CENTER REV (TRIPS)					
*Running balance for Silver Sneakers through 08/31/2020 is \$22,741						

EXPENDITURES						
	67 LIFE INS 2023					
	1 # OF EMPLOYEES					
11200	FULL TIME SALARIES	51,110	53,807	53,808	1	
11400	TEMPORARY & OVERTIME	18,358	25,139	20,000	-5,139	-20%
	TOTAL SALARIES	69,468	78,946	73,808	-5,138	-7%
11610	SOCIAL SECURITY	3,701	4,184	4,576	392	9%
11611	MEDICARE TAX	866	979	1,070	91	9%
11620	WORKERS COMPENSATION	68	53	75	22	42%
11630	RETIREMENT	2,044	2,152	2,152		
11631	HEALTH INSURANCE	16,424	18,361	13,237	-5,124	-28%
11632	LIFE INSURANCE	67	67	67		
11633	ST/LT DISABILITY	270	250	173	-77	-31%
11634	UNEMPLOYMENT INSURANCE	139	158	148	-10	-6%
	TOTAL PERSONNEL EXPENSE	93,047	105,150	95,306	-9,844	-9%
12100	OFFICE SUPPLIES	630	650	1,000	350	54%
12200	OPERATING SUPPLIES	191	100	100		
12300	REPAIR & MAINT SUPPLIES	37	50	50		
12400	SILVER SNEAKER EXPENSES**	2,686	2,200	2,200		
13100	PROFESSIONAL SERVICES	586	750	1,150	400	53%
13210	TELEPHONE/INTERNET	2,217	2,200	2,200		
13220	POSTAGE	155	100	100		
13300	FUEL/MLG (NON MTG EXP)					
13400	ADVERTISING & LEGAL NOTICES	173				
13820	REPAIR & MAINT/EQUIPMENT	30				
13830	MAINTENANCE CONTRACT	1,707	1,600	1,600		
14100	MISCELLANEOUS	4				#DIV/0!
14105	DEPOSIT REFUND	75				
14200	MEMBERSHIP & DUES					#DIV/0!
14204	MEETING EXPENSE					
14208	SR CENTER ACTIVITIES		4,500	4,000		
14405	REIMBURSED EXPENSES					
14700	STAFF TRAINING	119	650	450	-200	-31%
20000	CAPITAL OUTLAY					
	TOTAL OPERATING EXPENSE	8,610	12,800	12,850	50	
	HERITAGE CENTER EXPENDITURES	101,657	117,950	108,156	-9,794	-8%
				2025		
				(REC)		
	23.49800.93721	Computers (2)		1,800		
			TOTAL	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

10/27/2024	DESOTO YOUTH 01.46910	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
REVENUE						
	GARY DESOTO REVENUE	3,934	2,500	2,500		
EXPENDITURES						
12200	OPERATING SUPPLIES	382	200	200		
13100	CONTRACTED SERVICES					
13700	UTILITIES	18,309	15,000	15,000		
13810	REPAIR & MAINT/BUILDINGS	303	3,000	3,000		>100%
13820	REPAIR & MAINT/EQUIPMENT					
14100	MISCELLANEOUS					
20000	CAPITAL OUTLAY					
	DESOTO OPERATING EXPENSES	18,994	18,200	18,200		
14216	GARY DESOTO FINANCIALS/EXP	2,688	2,500	2,500		
	DESOTO EXPENDITURES	21,682	20,700	20,700		
2025						
	**DESCRIPTION OF LINE 13810			(REC)		
	01.46910.13810	Miscellaneous		3,000		
			TOTAL	3,000		
CAPITAL EXPENDITURE REQUEST						
			TOTAL			

LOGAN COUNTY
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10/27/2024		INTERGOVERNMENTAL COOPERATION 01.48000	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
		HEALTH DEPARTMENT					
14213		NE COLO HEALTH DPT	210,529	210,529	210,529		
		HEALTH DPT EXPENDITURES	210,529	210,529	210,529		
10/27/2024		MENTAL HEALTH					
14240		EASTERN COLO SERV/DISABLED	100,000	100,000	100,000		
14262		SENATE BILL #10-175			1,000	1,000	#DIV/0!
		MENTAL HEALTH EXPENDITURES	100,000	100,000	101,000	1,000	1%
		INTERGOVERNMENTAL COOPERATION					
48500		NECALG	28,219	73,898	69,046	-4,852	-7%
48500		NECALG SEP					
48700		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%
					2025 (REC)		
		23.49800.93710 ADA MINI VAN (1)			38,384		
					38,384		

LOGAN COUNTY
Sterling, Colorado

10/27/2024	MISCELLANEOUS ACCOUNT 01.49000 - 49010	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
49000-	GRAVEL PERMIT EXPENSE					
12214	GRAVEL PERMITS ANNUAL FEE					
56131	MINED LAND RECLAMATION EXP					#DIV/0!
	SUB TOTAL GRAVEL PERMIT EXP					#DIV/0!
49001-	COUNTY DUES					
49526	LOGAN COUNTY CHAMBER DUES	600	600	600		
49528	CCI DUES	15,150	16,000	16,088	88	1%
49533	NACO	454	454	454		
	SUB TOTAL DUES	16,204	17,054	17,142	88	1%
49002-	FEES					
49301	LITIGATION FEES		21,196			
56100	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					
11635	CAFETERIA PLAN EXPENSE	7,164	7,470	7,470		
49525	ABATEMENT REFUND	928	500	2,500	2,000	400%
49527	CHRISTMAS & EMPLOYEE APPRECIATION	14,006	15,000	15,000		
49531	UNEMPLOYMENT ACCT SERVICE	1,212	1,212	1,300	88	7%
49537	INSURANCE CLAIMS DEDUCTIBLE	40,000				#DIV/0!
49538	PROPERTY LIABILITY INS	620,891	727,808	750,000	22,192	3%
49539	AUDITING & BUDGETING	19,750	20,150	25,000	4,850	24%
49542	MAINT ON COUNTY VEHICLES/SHARED	1,593	2,500	5,000	2,500	100%
49543	REIMB/UNCLAIMED PRIS FUNDS					
49700	AUDIT ADJUSTMENT					
56138	COMM TOWER/UTILITIES & MAINT	9,085	10,000	10,000		
56146	CLARENCE CORNER EXPENSE	810	500	500		
	SUB TOTAL MISC	715,439	785,140	816,770	31,630	4%
	LEASE PROCEEDS					
56144	DEBT SERVICE - PRINCIPAL	4,389				
56145	DEBT SERVICE - INTEREST					
49004-	NON PROFITS					
14002	FLEMING LIBRARY	450	450	450		
14003	CROOK LIBRARY	450	450	450		
49532	HERITAGE FESTIVAL DONATION	1,500	1,500	1,500		>100%
49549	SMALL BUSINESS DVLPMT CENTER	5,000	5,000	5,000		
56134	LC CHAMBER MARKETING & PROMOTING	17,500	20,000	20,000		
56139	LC ECONOMIC DEVELOPMENT CORP	40,500	48,000	48,000		
56150	DONATIONS					#DIV/0!
	SUB TOTAL NON PROFITS	65,400	75,400	75,400		
49005-	EMERGENCY MANAGEMENT					
56126	EMS COUNCIL SUBSIDY					>100%
56136	LOCAL FISCAL RECOVERY FUNDS	897,356				
56137	LCWCD MAINTENANCE			350,000		
56138	EMERGENCY RESPONSE SUPPLIES					
	SUB TOTAL EMERGENCY MANAGEMENT/EMS	897,356		350,000	350,000	#DIV/0!
49010-	COUNTY CONTINGENCY RESERVES					
49524	MISCELLANEOUS	1,127	1,350	2,000	650	48%
49547	REIMB EXP/BETWEEN FUNDS					
56114	TRANSFER TO AMBULANCE		200,000	250,000	50,000	>100%
56114	TRANSFER TO FAIR BOARD					
56114	TRANS TO CONTINGENCY FUND/TABOR RES		156,000		-156,000	
56147	HEALTH INS DEDUCTIBLE RESERVE	71,739	75,000	75,000		
56152	HEALTH INS FAMILY RESERVE			50,000	50,000	>100%
	SUB TOTAL CONTINGENCY	72,866	432,350	377,000	-55,350	-13%
93626	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
Sterling, Colorado

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 RECOMMEND 2025 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE
	FUND BALANCE BEGINNING OF THE YEAR	8,673,002	9,324,539	3,987,934	(5,336,605)	-57%
	NET TOTAL REVENUE TO BE					
311	DERIVED FROM PROPERTY TAXES	2,965,217	1,669,895	752,654	(917,241)	-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	1,555,751	1,566,500	10,749	1%
	TOTAL AVAILABLE REVENUES OTHER THAN PROPERTY TAXES	7,266,540	7,879,654	5,715,061	(2,164,593)	-27%
	TOTAL REVENUE	10,231,757	9,706,781	6,467,715	(3,239,066)	-33%
	TOTAL AVAILABLE RESOURCES	18,904,759	19,031,320	10,455,649	(8,575,671)	-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					
470	CAPITAL OUTLAY & BUILDINGS OTHER THAN HIGHWAYS					
	TREASURERS FEES					
	TOTAL EXPENDITURES	9,580,220	15,043,386	8,293,708	(6,749,678)	-45%
	ADD:UNAPPROPRIATED FUND BALANCE, END OF YEAR	9,324,539	3,987,934	2,161,941	(1,825,993)	-46%
	LESS:RESERVE FOR SUPPLIES					
	ACTUAL USABLE END OF YEAR FUND BALANCE (budget basis)	9,324,539	3,987,934	2,161,941	(1,825,993)	-46%

CALCULATION OF MILL LEVY						
	AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET (311 ABOVE)	2,965,217	1,669,895	752,654	(917,241)	-55%
	ADD:PROVISION FOR UNCOLLECTABLES (12,728)					
	TOTAL AMOUNT PROPERTY TAX NEEDED	2,952,489	1,669,895	752,654	(917,241)	-55%
	NET ASSESSED VALUATION	369,061,070	371,087,739	376,326,972	5,239,233	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 RECOMMEND 2025 COL.4	VARIANCE +/- COL.4-COL.2	% OF CHANGE
FEDERAL						
33059	MINERAL LEASING ACT					
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	166,990	75,000	(91,990)	-55%
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						
39111	SALE OF ASSETS LAND					
39112	SALE OF ASSETS-BUILDINGS					
39113	SALE OF ASSETS-EQUIPMENT		45,000	184,000	139,000	
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	1,555,751	1,566,500	10,749	1%
	AUDIT ADJUSTMENT					
	TOTAL INTERGOVERNMENTAL & OTHER REVENUE	7,266,540	7,879,654	5,715,061	(2,164,593)	-27%
	W/OUT GRANTS	5,632,119	5,802,670	5,715,061		-2%

LOGAN COUNTY
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	ROAD & BRIDGE EXPENDITURES 04.43030	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
	# OF EMPLOYEES					
11200	42 FULL TIME SALARIES	1,785,452	1,920,000	1,980,010	60,010	3%
11300	PART TIME SALARIES	38,578	24,997	27,574		
11400	TEMPORARY & OVERTIME	80,232	65,000	65,000		
11500	SICK LEAVE RESERVE LIABILITY			10,487	10,487	>100%
	TOTAL SALARIES	1,904,262	2,009,997	2,083,071	73,074	4%
11610	SOCIAL SECURITY	115,445	121,806	129,150	7,344	6%
11611	MEDICARE TAX	26,999	28,542	30,205	1,663	6%
11620	WORKERS COMPENSATION	83,736	74,250	80,000	5,750	8%
11630	RETIREMENT	72,961	77,800	80,723	2,923	4%
11631	HEALTH INSURANCE	378,931	450,000	555,962	105,962	24%
11632	LIFE INSURANCE	2,065	2,200	2,812	612	28%
11633	ST/LT DISABILITY	9,547	8,000	6,504	-1,496	-19%
11634	UNEMPLOYMENT INSURANCE	3,808	4,020	4,166	146	4%
11635	CAFETERIA PLAN EXPENSE	2,562	2,766	2,766		
	TOTAL PERSONNEL EXPENSE	2,600,316	2,779,381	2,975,359	195,978	7%
12100	OFFICE SUPPLIES	947	950	1,200	250	26%
12102	SHOP SUPPLIES	4,969	4,000	4,500	500	13%
12112	RUG, UNIFORM CLEANING	7,569	6,000	7,500	1,500	25%
12114	ROAD CONSTRUCTION SUPPLIES	2,697	2,000	2,000		
12170	CRACK FILLING		27,500	28,000	500	2%
	MASTIC ROAD REPAIR		14,000	528,000	514,000	3671%
12180	FREIGHT (RD OIL & SEALCOAT)		15,000	6,000	-9,000	-60%
12190	SEALCOAT (CHIP SEAL)		166,229	100,000	-66,229	-40%
12191	ROAD OIL - OVERLAY	2,383,998	5,909,629	1,500,000	-4,409,629	-75%
12192	GRAVEL & SAND	60,321	115,000	150,000	35,000	30%
12193	CULVERTS	17,264	62,000	80,000	18,000	29%
12203	PATCHING	7,017	10,000	15,000	5,000	50%
12204	DUST CONTROL		71,150	90,000	18,850	26%
12230	STEEL & IRON	3,933	2,000	3,000	1,000	50%
12260	ROAD SIGNS	32,274	25,000	40,000	15,000	60%
12261	PAINT	8,450	16,437	20,000	3,563	22%
12270	CHEMICALS (ROAD SIDE SPRAYING)	44,500	47,500	47,500		
12280	GAS-OIL-ANTIFREEZE	790,766	650,000	650,000		
12290	TIRES & TUBES	73,696	70,000	80,000	10,000	14%
12300	REPAIR & MAINT/RD EQUIP	322,113	400,000	250,000	-150,000	-38%
12310	REPAIR & MAINT/AUTO & TRUCK	51,894	35,000	40,000	5,000	14%
12311	RPR & MAINT/COUNTY VEHICLES	7,950	5,000	7,000	2,000	40%
12330	SMALL TOOLS & MISCELLANEOUS	2,232	2,000	3,500	1,500	75%
13100	PROFESSIONAL SERVICES	43,160				#DIV/0!
13105	IT MAINTENANCE	5,101	6,500	6,500		
13210	TELEPHONE/INTERNET	5,805	7,200	8,000	800	11%
13220	POSTAGE	402	350	350		
13236	TELEPHONE SUPPORT	253	300	350	50	17%
13400	ADVERTISING & LEGAL NOTICES	1,780	1,250	1,500	250	20%
13610	PROPERTY & LIAB INSURANCE	167,247	233,670	250,000	16,330	7%
13700	UTILITIES	43,798	45,000	45,000		
13810	REPAIR & MAINT/BLDGS	20,608	11,000	25,000	14,000	127%
13820	RPR & MAINT/EQUIP RADIO		2,000	2,500	500	25%
13830	MAINTENANCE CONTRACTS	1,005	1,000	1,000		
13910	RENTALS-BLDG & LAND	850	1,775	2,500	725	41%
13920	RENTALS-EQUIP	31,176	335,957	336,000	43	
14100	MISCELLANEOUS	1,252	1,000	2,500	1,500	150%
14200	MEMBERSHIP & DUES	114	100	115	15	15%
14204	MEETING EXPENSE			500	500	#DIV/0!
14700	STAFF TRAINING	250				#DIV/0!
43010	GRAVEL PERMIT FEE	5,099	4,500	5,000	500	11%
43011	MINED LAND RECLAMATION					>100%
43016	BRIDGE REPAIR/REPLACEMENT	7,498	200,000	200,000		
43115	NATURAL DISASTER EXPENSE	600		5,000	5,000	>100%
43023	RAILROAD CROSSING EXPENSE					
49536	DRUG TESTING	860	950	1,200	250	26%
49539	AUDITING & BUDGETING	1,600	1,600	1,600		
	TOTAL OPERATING EXPENSE	4,161,048	8,510,547	4,547,815	-3,962,732	-47%
43022	BRIDGE REPAIR GRANT	1,772,594	3,000,000		-3,000,000	>100%
20000	CAPITAL OUTLAY	148,489	389,397	520,093	130,696	34%
48600	MUNICIPALITIES	441,340	235,163	106,441	-128,722	-55%
56100	TREASURERS FEES	112,376	98,898	89,000	-9,898	-10%
56144	DEBT SERVICE - PRINCIPAL	303,762				
56147	HEALTH INS DEDUCTIBLE RESERVE	14,792	30,000	30,000		
56152	HEALTH INS FAMILY RESERVE			25,000	25,000	>100%
93626	RESERVE FOR CONTINGENCY	25,503				
	TOTAL OTHER EXPENSES	2,818,856	3,753,458	770,534	-2,982,924	-79%
	ROAD & BRIDGE EXPENDITURES	9,580,220	15,043,386	8,293,708	-6,749,678	-45%

LOGAN COUNTY
Sterling, Colorado

MUNICIPALITIES	BUDGET YEAR ASSESSED VALUATION 2025		2025
CROOK	510,582		511
FLEMING	2,080,434		2,080
ILIFF	1,031,250		1,031
MERINO	1,487,526		1,488
PEETZ	892,705		893
STERLING	100,437,607		100,438
TOTAL MUNICIPALITY	106,440,104	1.000	106,441

LOGAN COUNTY

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<p>LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES</p> <p>BUDGET</p> <p>SCHEDULE OF COMPUTATION OF AMOUNT TO BE RAISED BY PROPERTY TAXES</p>

	2023 ACTUAL EXP & REV	2024 ESTIMATED EXP & REV	2025 COMMISSIONER RECOMMEND	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
TOTAL APPROPRIATIONS	6,625,761	5,959,961	5,895,968	(63,993)	-1%
WORKING BALANCE REQUIRED			481,350	481,350	>100%
SUB-TOTAL	6,625,761	5,959,961	6,377,318	417,357	7%
PRIOR YEAR SURPLUS	1,311,501	1,262,070	905,642	(356,428)	-28%
TRANSFER TO CO. GEN. FUND					
ADJ TO PRIOR YEAR FUND BAL					
ESTIMATED STATE REVENUE	5,623,105	4,641,417	4,512,874	(128,543)	-3%
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	6,012,100	5,511,766	(500,334)	-8%
AMT REQUIRED FROM PROPERTY TAX	(409,570)	(52,139)	865,552	917,691	-1760%
TOTAL PROVIDED BY PROPERTY TAX	852,500	853,502	865,552	12,050	1%
ASSESSED VALUATION	369,061,070	371,087,739	376,326,972	5,239,233	1%
MIL LEVY	2.300	2.300	2.300		

LOGAN COUNTY

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LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES BUDGET

	2023 REVENUE	2025 REQUESTED	2025 COMMISSIONER RECOMMEND	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
REGULAR ADMINISTRATION	884,311	879,169	879,169	(89,648)	-9%
MISCELLANEOUS FEDERAL INCENTIVES	10,847	11,000	11,000	(1,500)	-12%
MISCELLANEOUS STATE INCENTIVES	3,471	3,000	3,000	(500)	-14%
MEDICAID INCENTIVES	33,407	35,000	35,000	(34,387)	-50%
COUNTY TAX BASE RELIEF	201,476	200,000	200,000	(20,000)	-9%
ADULT PROTECTION	110,333	128,246	128,246	4,013	3%
APS ELDER JUSTICE ACT	1,690	0	0		
LEAP OUTREACH	16,282	25,732	25,732	0	0%
OLD AGE PENSION ADMINISTRATION	33,513	38,552	38,552	682	2%
EMPLOYMENT 1ST	51,346	44,990	44,990	(1,334)	-3%
ENHANCED FUNDING	5,480	14,000	14,000	0	0%
CHILD SUPPORT ENFORCEMENT	211,141	262,625	262,625	21,036	9%
CSE INCENTIVES	25,975	20,000	20,000	0	0%
CORE SERVICES	428,020	456,608	456,608	(5,233)	-1%
SB 15-242	52,126	100,164	100,164	(12,118)	-11%
CHILD CARE BLOCK GRANT:	456,406	249,989	249,989	25,219	11%
				0	#DIV/0!
CHILD WELFARE BLOCK GRANT:	1,380,677	1,545,025	1,545,025		
				0	#DIV/0!
PARENTAL FEES	5,924	10,000	10,000		
SB 80		0	0	0	#DIV/0!
MANAGED CARE SAVINGS	449	0	0		
GRANT - EDUCATIONAL STABILITY	509	8,000	8,000	3,200	67%
GRANT - HB 1451 (YOUTHLINK)	28,152	100,000	100,000	69,000	>100%
GRANT - HOMELESSNESS GRANT	3,976	0	0	(51,428)	>100%
GRANT - FAMILY VOICES		9,500	9,500	4,000	73%
GRANT - SECURITY GRANT ARPA		0	0	(38,644)	-100%
GRANT - SECURITY CO TARGET ARPA		0	0		
GRANT - PHYSICAL SECURITY GRANT		0	0		
GRANT - SECURITY GRANT 2ND ROUND	4,076	0	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	15,000	15,000		
				0	#DIV/0!
COLORADO WORKS BLOCK GRANT:	643,746	356,274	356,274		
SUB-TOTAL	5,623,105	4,512,874	4,512,874	(128,543)	-3%
				0	#DIV/0!
OTHER SOURCES - CH SUPP/AFDC RETAINED COLL	12,756	8,000	8,000		
CAFETERIA PLAN FORFEITURE	2,046	0	0	(313)	-100%
INTEREST FROM A/R CLAIMS		0	0	0	#DIV/0!
				0	#DIV/0!
DELINQUENT PROPERTY TAX PENALTIES & INTEREST	285	250	250		
SPECIFIC OWNERSHIP TAX	85,639	85,000	85,000	(10,000)	-11%
SUB-TOTAL LOCAL REVENUE	85,924	85,250	85,250		
TOTAL ALL REVENUE OTHER THAN PROPERTY TAX	5,723,831	4,606,124	4,606,124		

LOGAN COUNTY
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LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES
BUDGET

	2023 EXPENDITURES	2024 PROJECTED	2025 COMMISSIONER RECOMMEND	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
REGULAR ADMINISTRATION	1,070,912.48	1,214,921.86	1,236,934.63	22,013	2%
*CO SHARE EBT BURIALS	0.00	0.00	0.00		
ADULT PROTECTION ADM	133,953	151,840	156,855	5,015	3%
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	25,732	25,732	0	0%
OLD AGE PENSION ADMINISTRATION (RMS)	31,587	37,870	38,552	682	2%
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	68,071.46	80,298.78	81,464.29		
EMPLOYMENT 1ST - COUNTY SHARE	17,153.79	18,500.00	18,500.00	0	0%
ENHANCED FUNDING	5,480.32	14,000.00	14,000.00	0	0%
CSE ADMINISTRATION	300,649.17	346,468.58	379,885.90	33,417	10%
CORE SERVICES	500,983.58	546,823.94	593,694.09	46,870	9%
SB 15-242	52,126.17	112,282.34	100,164.00	(12,118)	-11%
CHILD CARE BLOCK GRANT:				0	#DIV/0!
CHILD CARE ADM/DIRECT	456,406	224,770	249,989		
*CHILD CARE PROGRAM MAINTENANCE OF EFFORT	66,560	66,019	66,998		
				0	#DIV/0!
CHILD WELFARE BLOCK GRANT :				0	#DIV/0!
ADMINISTRATION	1,671,323	1,833,491	1,880,705		
*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	256,904.38			0	#DIV/0!
TANF NCM	427,318.27			0	#DIV/0!
SUB TOTAL		606,935	356,274	(250,661)	-41%
*COLORADO WORKS PROGRAM COUNTY SHARE	120,114	150,351	148,818		
TOTAL	6,625,761	5,959,961	5,895,968		

LOGAN COUNTY

Sterling, Colorado

LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES BUDGET

	2025 COUNTY AND STATE ISSUED EXPENDITURES	2025 STATE AND FEDERAL REVENUE	2025 COUNTY SHARE
REGULAR ADMINISTRATION	1,236,935	879,169	357,766
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	160,307	128,246	32,061
APS ELDER JUSTICE ACT	0	0	0
LEAP OUTREACH	25,732	25,732	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)	38,552	38,552	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	81,464	44,990	36,474
EMPLOYMENT 1ST - EBT	37,000	18,500	18,500
ENHANCED FUNDING	14,000	14,000	0
IV-D ADMINISTRATION	379,886	262,625	117,261
IV-D INCENTIVES		20,000	(20,000)
CORE ADMINISTRATION	593,694	456,608	137,086
CORE CASE SERVICES	325,000	325,000	0
SB 15-242	100,164	100,164	0
CHILD CARE BLOCK GRANT: ADM/DIRECT	249,989	249,989	0
CHILD CARE PROGRAM	533,127	466,129	66,998
CHILD WELFARE BLOCK GRANT : ADM	1,880,705	1,545,025	335,680
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	356,274	356,274	0
COLORADO WORKS PROGRAM	517,000	368,182	148,818
FOOD ASSISTANCE	6,500,000	6,500,000	0
TOTALS	16,621,330	15,246,235	1,375,095
DELINQUENT PROPERTY TAX PENALTIES & INTEREST			250
SPECIFIC OWNERSHIP TAX			85,000
CURRENT PROPERTY TAX			865,552
FROM FUND BALANCE			424,293
		TOTAL	1,375,095.00

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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
Dave Long/Agency										
2 printers	20,000									20,000
David Troy - IT										0.00
Erica Frevert										0.00
Peggy Kircher										0.00
Donna Marx										0.00
Crystal Jackson										0.00
Karen Milner										0.00
Charla Peterson										0.00
Erin Rinaldo										0.00
Janice Rice										0.00
										0.00
										0.00
										0.00
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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10/27/2024	LODGING TAX FUND 10.46500	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 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:						
31122	OTHER INCOME	3,422	2,900	2,500	-400	-14%
31123	LODGING TAX	124,605	124,923	120,000	-4,923	-4%
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						
14100	MARKETING, PUBLICATIONS, MISC TOURISM PROJECTS	52,831	85,000	125,000	40,000	47%
14103	LO CO TOURISM MANAGER'S SALARY	33,000	33,000	33,000		
14104	LO CO WELCOME CENTER	6,028	10,800	12,000	1,200	11%
14116	LO COUNTY FAIRBOARD	6,000	6,000	6,000		>100%
14119	CERTIFIED DISTRIBUTIONS			1,000	1,000	#DIV/0!
14120	GOVENORS TOURISM CONF	1,920	1,920	2,000	80	>100%
14121	VOLUNTEER INCENTIVES	2,175	2,400	2,500	100	4%
14123	NE COLO TRAVEL REGION			2,000	2,000	#DIV/0!
14124	TOURIST CNTR DONATN FUNDS	3,138	3,500	3,500		
93626	CONTINGENCY (FUND BALANCE)			110,602	110,602	>100%
93670	MARKETING GRANT	7,500				>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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10/27/2024		CONTINGENT FUND 17.49000	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
		CONTINGENCY EXPENDITURES					
48524		UNFORESEEN CONTINGENCIES FROM			858,000	858,000	>100%
		PRIOR AND CURRENT YEAR					
		TRANSFER TO ROAD & BRIDGE					
56100		TREASURERS FEES					
		TOTAL EXPENDITURES			858,000	858,000	>100%

<i>LESS REVENUES OTHER THAN PROPERTY TAXES</i>							
		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	858,000	858,000		
		TOTAL AVAILABLE REV OTHER THAN PROPERTY TAXES	858,000	858,000	858,000		
		ADDTL REV REQUIRED TO BALANCE EXPENDITURES	(858,000)	(858,000)			
		ADD: UNAPPROPRIATED FUND BALANCE, END OF YEAR	858,000	858,000			

LOGAN COUNTY
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10/27/2024	TELEVISION TRANSLATOR 20.49700	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 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	75,265	51,144	212%
31112	CRS39-3-210 BACKFILL		2,271			
REVENUES OTHER THAN PROPERTY TAXES:						
	INTERGOVERNMENTAL REVENUE					
33006	PAYMENT IN LIEU OF TAXES (PILT)					
	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	2,452	7,526	5,074	207%
TOTAL REVENUE		40,809	28,844	82,791	53,947	187%
TOTAL AVAILABLE RESOURCES		157,073	118,743	132,803	14,060	12%
EXPENDITURES:						
12103	SUPPLIES & REPAIR	2,045	5,000	8,000	3,000	60%
13100	PROFESSIONAL SERVICES	450	450	2,000	1,550	344%
13210	TELEPHONE/INTERNET	1,970	3,500	3,600	100	3%
13212	IP SIGNAL DELIVERY	5,250	10,500	10,500		
13400	ADVERTISING					>100%
13610	PROPERTY LIABILITY INSURANCE	1,331	1,044	1,500	456	44%
13700	UTILITIES	11,515	12,000	13,000	1,000	8%
13810	REPAIR & MAINTENANCE		12,000	12,000		
13830	MAINTENANCE CONTRACTS	19,764	19,764	21,768	2,004	10%
14100	MISCELLANEOUS			100	100	#DIV/0!
14200	DUES & MEETINGS (INCL TRAV)					
14252	TOWER LEASE	3,804	3,946	4,100	154	4%
20000	CAPITAL OUTLAY	20,304				#DIV/0!
TOTAL OPERATING EXPENDITURES		66,433	68,204	76,568	8,364	12%
14325	EQUIPMENT REPLACEMENT RESERVE			20,000	20,000	>100%
56100	TREASURERS FEES	741	527	1,505	978	186%
56101	TAX CREDITS					
56114	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	34,730	-15,282	-31%
CAPITAL OUTLAY						
	20.49700.20000					
	20.49700.20000					
CALCULATION OF MILL LEVY						
AMT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET		37,066	24,121	75,265		
ADD: PROVISION FOR UNCOLLECTABLES		(160)				
TOTAL AMT PROPERTY TAX NEEDED		36,906	24,121	75,265		
NET ASSESSED VALUATION		369,061,070	371,087,739	376,326,972		
MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT		0.100	0.065	0.200		

LOGAN COUNTY
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10/27/2024	E911 AUTHORITY	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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FUND BALANCE, BEGINNING OF THE YR	819,083	986,896	2,739,839	1,752,943	178%
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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			
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				2025 (REC)	
			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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10/27/2024	CAPITAL EXPENDITURE FUND 23.49800	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
FUND BALANCE, BEGINNING OF THE YEAR		652,120	911,220	846,607	-64,613	-7%
REVENUES						
NET TOTAL REV/DERIVED FROM PROP TAXES		555,981	742,175	470,409	-271,766	-37%
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	923,322	565,500	-357,822	-39%
TOTAL REVENUE		1,626,003	1,665,497	1,035,909	-629,588	-38%
TOTAL AVAILABLE RESOURCES		2,278,123	2,576,717	1,882,516	-694,201	-27%
EXPENDITURES						
49539	AUDITING & BUDGETING	450	450	450	0	0%
56100	TREASURERS FEES	11,122	20,688	12,042	-8,646	-42%
56144	DEBT SERVICE - PRINCIPAL					
56145	DEBT SERVICE - INTEREST					
93663	JUDITH & ALLEN MITCHEK DONATION	500,000				
93666	2024 ELECTION IMP GRANT		182,518			
93667	JBBS CONTRACT	414,525	450,000	500,000	50,000	11%
93670	TOURIST CNTR TOURISM GRANT (FED)	36,490	40,000			
93671	BALLPARK SEWER LINE			84,000	84,000	>100%
93675	LC SSC SMALL GRANT	4,956	5,909	5,000	-909	-15%
93679	LOGAN COUNTY SHOOTING RANGE	51,876	99,866			
93681	LC AMBULANCE EQUIPMENT - SAFETY EQ			95,700	95,700	#DIV/0!
93681	LC AMBULANCE EQUIPMENT - AMBULANCE	51,065	338,163			
93682	LC AMBULANCE EQUIPMENT RESERVE			100,000	100,000	>100%
93683	EXT EQUIPMENT	45,000		3,600		
93684	COMMISSIONER/EQUIPMENT	11,341	9,544	1,800		
93685	FIN/EQUIPMENT		175,000	65,000		
93685	FIN/EQUIPMENT		1,300	5,800		
93686	CLERK & ELECTION/EQUIPMENT			6,300	6,300	#DIV/0!
93687	ASSESSOR EQUIPMENT/UPGRADE COMPUTERS	5,399		5,190		
93688	TREAS/EQUIPMENT		5,972	5,000	-972	>100%
93690	JAIL/EQUIPMENT		42,000		-42,000	-100%
93691	SHRF/EQUIPMENT	24,023	111,139	10,000	-101,139	#REF!
93699	SHRF/VEHICLES WITH EQUIPMENT	144,986	130,679	142,672	11,993	9%
93706	P&Z EQUIPMENT		2,870		-2,870	>100%
93710	NECTA VEHICLE/COUNTY SHARE			38,384	38,384	>100%
93711	B&G/EQUIPMENT	(60)	108,500	40,000	-68,500	-63%
93713	CORONER EQUIPMENT	6,000	2,411			
93714	LCSSC IMPROVEMENTS				0	>100%
93715	FRGDS/EQUIPMENT	50,000				
93716	HR EQUIPMENT					
93719	SUNSET GARDENS IMPROVEMENTS			8,200	8,200	>100%
93720	OEM EQUIPMENT	3,083	2,405	-0-	#VALUE!	>100%
93721	HERITAGE ADMIN EQUIPMENT	3,236		1,800		
93722	TOURIST INFO COORD EQUIPMENT	3,411				
93723	ATTORNEY EQUIPMENT			5,000		
93800	MISCELLANEOUS	-			0	#DIV/0!
93626 **	RESERVE FOR CONTINGENCY		696	500,000	499,304	>100%
TOTAL EXPENDITURES		1,366,903	1,730,110	1,635,938	-94,172	-5%
UNAPPROPRIATED FUND BALANCE, END OF YR		911,220	846,607	246,578		
CALCULATION MILL LEVY						
AMT DERIVED FROM CURRENT TAXES FOR BUDGET		555,981	742,175	470,409		
ADD:PROVISION FOR UNCOLLECTABLES		(2,389)	0	0		
TOTAL AMOUNT PROPERTY TAX NEEDED		553,592	742,175	470,409		
NET ASSESSED VALUATION		369,061,070	371,087,739	376,326,972		
MILL LEVY REQUIRED		1.500	2.000	1.250		

LOGAN COUNTY
Sterling, Colorado

10/27/2024	SALES & USE TAX CAPITAL IMPROVEMENT FUND 24.	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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FUND BALANCE, BEGINNING OF THE YEAR	5,589,436	4,002,835	3,818,269	-184,566	-5%
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REVENUES OTHER THAN PROPERTY TAXES						
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%

EXPENDITURES:						
49805	COURTHOUSE					
13810	BLDG RPRS & MAINTENANCE	36,061	30,000	100,000	70,000	233%
20020	CAPITAL IMPROVEMENTS	2,216,407	316,166		-316,166	-100%
49810	JUSTICE CENTER					
13700	UTILITIES	249,488	229,560	250,000	20,440	9%
13810	BLDG RPRS & MAINTENANCE	1,338	50,000	100,000	50,000	100%
13830	MAINTENANCE CONTRACT	10,650	10,650	10,650		
20019	JC FUND BAL/EXPENSES	587,174	107,812		-107,812	-100%
20020	CAPITAL IMPROVEMENTS			368,150	368,150	#DIV/0!
49815	CENTRAL SERVICES BUILDING					
13810	BLDG RPRS & MAINTENANCE	6,471	76,800	50,000	-26,800	>100%
20020	CAPITAL IMPROVEMENTS					
49820	FAIRGROUNDS					
13810	BLDG RPRS & MAINTENANCE	81,794	90,000	200,000	110,000	122%
20020	CAPITAL IMPROVEMENTS		15,000		-15,000	-100%
20020	NEW EC BUILDING	557,262	1,677,259			
49830	HERITAGE					
13810	BLDG RPRS & MAINTENANCE			75,000	75,000	#DIV/0!
20020	CAPITAL IMPROVEMENTS					>100%
49840	20020 MISCELLANEOUS CAPITAL IMPROVEMENTS	242,785		1,000,000		
49840	20020 MISCELLANEOUS CAPITAL IMPROVEMENTS (LED lighting (PHASE I & II), etc)					>100%
56100	TREASURER FEES	48,288	50,382	50,000	-382	-1%
TOTAL EXPENDITURES		4,037,718	2,653,629	2,203,800	-449,829	-17%

UNAPPROPRIATED FUND BALANCE END OF YR	4,002,835	3,818,269	4,114,469	296,200	8%
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**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

10/25/2024

ACCT NO 25	PROPERTY TAX REQUIREMENT	ACTL PRIOR YR 2023 COL.1	PROJECTED CURRNT YR 2024 COL.2	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
FUND BALANCE, BEGINNING OF THE YR		2,654,889	4,303,246	3,904,319	(398,927)	-9%
	NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES	1,482,583	371,088	188,163	(182,925)	
	CRS 39-3-210 BACKFILL		34,941			
REVENUE OTHER THAN CURRENT PROPERTY TAX						
	INTERGOVERNMENTAL REVENUE					
33061	FLOOD DISASTER/FEMA/STATE					
33594	LOCAL FISCAL RECOVERY FUNDS					
	OTHER REVENUE:					
31200	SPECIFIC OWNERSHIP TAX	148,984	40,603	37,600	(3,003)	
31910	DELINQUENT TAXES-PENALTIES- 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	854,684	850,250	(4,434)	-1%
	TOTAL REVENUE	2,345,790	1,260,713	1,038,413	(222,300)	-18%
	TOTAL AVAILABLE RESOURCES	5,000,679	5,563,959	4,942,732	(621,227)	-11%
	TOTAL EXPENDITURES	697,433	1,624,699	2,721,919	1,097,220	68%
	UNAPPROPRIATED FUND BALANCE END OF YR	4,303,246	3,904,319	2,220,813	(1,683,506)	-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	2,039,319	323,813		
CALCULATION OF MILL LEVY						
	AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET	1,482,583	371,088	188,163	(182,925)	
	ADD:PROVISION FOR UNCOLLECTABLES	(6,339)				
	TOTAL AMOUNT PROPERTY TAX NEEDED	1,476,244	371,088	188,163	(182,925)	
	NET ASSESSED VALUATION	369,061,070	371,087,739	376,326,972	5,239,233	
	MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT	4.000	1.000	0.500	(0.500)	

LOGAN COUNTY

Sterling, Colorado

10/27/2024	CONSERVATION TRUST FUND 27.45211	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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FUND BALANCE, BEGINNING OF THE YEAR	353,817	271,200	322,732	51,532	19%
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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						
93610	IMP IN FAIRGROUNDS (EC ADDTN/ARCHITECT	175,000	31,350	100,000		
93611	PARKS					
93626	RESERVE FOR CONTINGENCY	1,252	5,000	303,732	298,732	>100%
	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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		DESCRIPTION OF LINE 93610	2025 (REC)		
1	MISC				
2					
3					
4					
		TOTAL			

LOGAN COUNTY

Sterling, Colorado

10/27/2024	LOGAN COUNTY EMS - AMBULANCE SERVICE 29.47211	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
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FUND BALANCE, BEGINNING OF THE YEAR	68,752	64,961	186,472	121,511	187%
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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					
11200	6 EMS FIREFIGHTER SALARY	401,934	450,629	495,945	45,316	10%
11201	MEDICAL DIRECTOR	5,000	5,000	5,000		
11205	PROJECT PAY	41,238	4,591		-4,591	>100%
11400	OVERTIME	82,859	80,000	70,000	-10,000	-13%
11610	FICA	7,321	7,460	7,191	-269	-4%
11620	WORKERS COMPENSATION	15,181	23,749	23,607	-142	-1%
11630	RETIREMENT	51,359	62,606	64,729	2,123	3%
11631	HEALTH INSURANCE	95,916	109,781	114,089	4,308	4%
11633	ST/LT DISABILITY	4,387	4,562	5,474	912	20%
	TOTAL PERSONNEL EXPENSE	705,195	748,378	786,035	37,657	5%
12200	OPERATING SUPPLIES	21,778	20,000	20,000		
12205	PROTECTIVE CLOTHING & EQUIPMENT	2,389	6,000	7,000	1,000	17%
12206	MEDICAL SUPPLIES	48,579	65,000	70,000	5,000	8%
12280	VEHICLE FUEL, OIL & FLUIDS	12,950	13,000	14,000	1,000	8%
13100	PROFESSIONAL SERVICES (BILLING)	73,799	80,583	81,000	417	1%
13210	TELEPHONE/INTERNET/INTERNET	414	384	400	16	4%
13220	POSTAGE	21	40	40		
13610	INSURANCE/PROP & LIAB,E&O	9,139	10,232	11,000	768	8%
13612	VEHICLE INSURANCE	8,188	6,172	9,000	2,828	46%
13800	VEHICLE REPAIRS & MAINTENANCE	18,977	15,000	17,000	2,000	13%
13830	MAINTENANCE/COMP,SERVICE AGREEMENTS	2,537	2,600	8,000	5,400	208%
14100	MISCELLANEOUS	1,630	5,500		-5500	-1
14200	MEMBERSHIP & DUES	57	2,000	2,000		
14204	MEETING EXPENSES					#DIV/0!
14319	ADMINISTRATIVE FEE	25,000	25,000	25,000		
14610	UNIFORMS FOR FT FIREFIGHTERS (6)	2,602	6,000	6,500	500	8%
14700	CONF/TRAINING/TRAVEL/ETC	5,150	10,000	11,000	1,000	10%
14720	PHYSICAL EXAMS & JOB-RELATED INOCULATIONS		1,000	1,000		
49539	AUDITING & BUDGETING	450	450	450		
	TOTAL OPERATING EXPENSE	233,660	268,961	283,390	14,429	5%
56127	COVID 19 EXPENSES					
	TOTAL EXPENDITURES	938,855	1,017,339	1,069,425	52,086	5%

UNAPPROPRIATED FUND BALANCE, END OF YR	64,961	186,472	270,047	83,575	45%
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				2025		
				(REC)		
	23.49800.93681	LUCAS CHARGING STATION		2,000		
	23.49800.93681	VIDEO GLIDESCOPE (3)		14,000		
	23.49800.93681	COT SERVICE PLAN		6,500		
	23.49800.93681	SKED (3)		3,200		
	23.49800.93681	LIFE PAC 15 HEART MONITOR		55,000		
	23.49800.93681	800 RADIO UPGRADE MOBILE (3)		15,000		
				95,700		

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

10/25/2024	26.46400	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
FUND BALANCE - BEGINNING		236,662	287,248	304,612	17,364	6%
prior yr cks voided/audit adj						
Adjusted fund balance		236,662	287,248	304,612	17,364	6%
REVENUES:						
	NIGHT SHOW	204,988	138,199	137,240	-959	-1%
	DEMOLITION DERBY	72,034	77,587	78,000	413	1%
	BULL RIDING	56,578	59,682	60,000	318	1%
	RENTALS	41,385	41,600	43,250	1,650	4%
	RODEO QUEENS	6,517	2,800	3,000	200	>100%
	JR RODEO	1,115	795	795		
	PARADE					>100%
	SPONSORSHIPS	49,600	58,350	45,000	-13,350	-23%
	CARNIVAL	88,230	83,768	84,000	232	>100%
	BEER GARDEN	12,000	13,000	13,000		>100%
	OTHER FEES & CHARGES	7,420	6,290	6,450	160	3%
	PRCA RODEO	62,997	61,792	70,000	8,208	13%
	TOTAL REVENUES	602,864	543,863	540,735	-3,128	-1%
	GF TRANSFER TO FAIR FUND					
EXPENDITURES:						
	NIGHT SHOW	153,069	132,605	142,200	9,595	7%
	DEMOLITION DERBY	38,800	44,800	40,300	-4,500	-10%
	BULL RIDING	52,786	51,005	56,200	5,195	>100%
	CARNIVAL	40,621	36,000	37,000	1,000	3%
	RENTALS & FOOD BOOTH CONC	4,549	4,400	4,400		>100%
	RODEO QUEENS	7,186	1,964	7,700	5,736	292%
	JR RODEO	577	795	1,195	400	>100%
	PARADE	800	400	1,500	1,100	>100%
	SALARIES	21,893	38,351	49,811	11,460	30%
	SUPPLIES	3,496	5,285	3,100	-2,185	-41%
	FAIRBOARD EXPENSES	2,637	2,190	3,850	1,660	76%
	PRINTING & ADVERTISING	31,285	27,051	33,000	5,949	22%
	CONTRACTED SERVICES	47,899	42,482	55,056	12,574	30%
	UTILITIES	24,116	39,497	43,100	3,603	>100%
	LIVESTOCK BUDGET		392	2,100	1,708	436%
	MISCELLANEOUS	24,864	25,229	27,600	2,371	9%
	IMPROVEMENTS	21,569	1,500	9,000		
	PRCA RODEO	75,746	72,553	104,710	32,157	44%
	MEMORIAL DONATIONS	385				>100%
	TOTAL EXPENDITURES	552,278	526,499	621,822	95,323	18%
	prior yr cks reissued					
	FUND BALANCE END OF YEAR	287,248	304,612	223,525	-81,087	-27%

LOGAN COUNTY
Sterling, Colorado

10/25/2024	LOGAN COUNTY FAIR FUND 26.46400	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
<u>NIGHT SHOW</u>						
REVENUE						
26.00000.45401	ADMISSION FEES	179,093	110,963	110,000	-963	-1%
26.00000.45402	NIGHT SHOW SPONSOR	10,000	10,000	10,000		
26.00000.45403	CONCESSIONS - T-SHIRTS ETC	3,775	496	500	4	>100%
26.00000.45404	NIGHT SHOW PARTY ZONE	12,120	16,740	16,740		>100%
	Total Revenue	204,988	138,199	137,240	-959	-1%
EXPENSES -						
26.46401.16001	NIGHT SHOW	124,880	75,000	85,000	10,000	>100%
26.46401.16005	SOUND, LIGHTS & STAGE	19,200	45,783	45,000	-783	-2%
26.46401.16008	MEALS & LODGING	3,191	4,982	5,100	118	>100%
26.46401.16009	ELECTRICAL/STAGE	1,450	1,575	2,000	425	>100%
26.46401.16015	INSURANCE/NIGHT SHOW	3,305	3,773	3,800	27	>100%
26.46401.14100	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						
26.00000.45410	ADMISSION FEES	67,034	66,587	67,000	413	1%
26.00000.45412	DEMO DERBY SPONSOR	5,000	11,000	11,000		>100%
	Total Demolition Derby Revenue	72,034	77,587	78,000	413	1%
EXPENSES						
26.46402.16020	DEMO DERBY CONTRACT	10,800	10,800	11,300	500	5%
26.46402.16025	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						
26.00000.45420	ADMISSION FEES	35,128	36,382	36,500	118	
26.00000.45421	BULL RIDING SPONSOR	21,450	23,300	23,500	200	>100%
	Total Bull Riding Revenue	56,578	59,682	60,000	318	1%
EXPENSES						
26.46403.16030	BULL RIDING CONTRACT	50,250	42,950	47,000	4,050	>100%
26.46403.16035	BULL RIDING VIP CATERING	1,760	5,055	6,000	945	>100%
26.46403.16038	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						
26.00000.45440	BOOTH SPACE	32,100	28,350	30,000	1,650	6%
26.00000.45441	BOOTH SPACE/PD IN ADV FOR NEXT YR					
26.00000.45442	RV CAMPING SPACE	9,285	13,250	13,250		
	Total Rentals	41,385	41,600	43,250	1,650	4%
EXPENSES						
26.46405.16050	BOOTH SPACE/DAMAGE DPST REFND	1,700	1,400	1,400		>100%
26.46405.16055	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						
26.00000.45450	QUEEN FUND RAISING	6,517	2,800	3,000	200	>100%
	Total Queen Revenue	6,517	2,800	3,000	200	>100%
EXPENSE						
26.46406.16060	RODEO QUEEN	5,831	304	5,700	5,396	>100%
26.46406.16062	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						
26.00000.45460	JR RODEO ENTRY FEES	715	795	795		
26.00000.46461	JR RODEO DONATIONS	400				
	Total Jr Rodeo revenue	1,115	795	795		
EXPENSE						
26.46407.16070	HAY & FEED 4-H			100	100	>100%
26.46407.16072	STOCK CHARGES & FREIGHT 4-H					
26.46407.16074	MISC EXPENSE	97		300		
26.46407.16075	JR RODEO AWARDS/PREMIUMS	480	795	795		
	Total Jr Rodeo expense	577	795	1,195	400	>100%
<u>PARADE</u>						
REVENUE						
26.00000.45470	PARADE REVENUE - LATE FEES					>100%
EXPENSE						
26.46408.16080	PARADE EXPENSE	800	400	1,500	1,100	>100%
<u>SPONSORSHIPS</u>						
REVENUE						

LOGAN COUNTY
Sterling, Colorado

10/25/2024	LOGAN COUNTY FAIR FUND 26.46400	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
26.00000.45480	CORPORATE SPONSORS	49,600	58,350	45,000	-13,350	-23%
26.00000.45482	4-H/FFA BUCKLE SPONSORS					
	Total Sponsorship	49,600	58,350	45,000	-13,350	-23%
	CARNIVAL					
	REVENUE					
26.00000.45430	CARNIVAL	88,230	83,768	84,000	232	>100%
	Total Carnival Revenue	88,230	83,768	84,000	232	>100%
	EXPENSE					
26.46404.16040	CARNIVAL CONTRACT (MEGA PASSES)	40,621	36,000	37,000	1,000	>100%
26.46404.16045	CARNIVAL ADVERTISING					#DIV/0!
	Total Carnival Expense	40,621	36,000	37,000	1,000	3%
	OTHER REVENUE & FEES					
26.00000.33052	STATE GRANT - HB21-1262					
26.00000.39124	DIVIDENDS-FORFEITURES	860				
26.00000.39128	OTHER/DONATIONS	110	(7)			
26.00000.39153	REIMBURSEMENT OF EXPENDITURES	450	297	450		
26.00000.45490	BEER GARDEN	12,000	13,000	13,000		>100%
26.00000.45500	LODGING TAX BOARD	6,000	6,000	6,000		>100%
26.00000.45511	MERCHANDISE					>100%
26.00000.45540	PAYMENT FROM RAIN INSURANCE					
	Total Other Fees & Chgs Revenue	19,420	19,290	19,450	160	1%
26.00000.37000	TRANSFER FROM GENERAL FUND					
	FAIR BOARD EXPENDITURES					
	SALARIES					
26.46400.11300	FAIR COORDINATOR	10,282	23,590	19,555	-4,035	-17%
26.46400.11400	FAIR COORDINATOR OT	5,026	1,985	2,500	515	>100%
26.46400.11408	FAIR NIGHT SHOW WORKERS	2,116	2,449	10,000	7,551	>100%
26.46400.11410	BOX OFFICE STAFF	2,613	6,825	7,000		
	SALARIES	20,037	34,849	39,055	4,206	12%
26.46400.11610	SOCIAL SECURITY	1,242	2,200	2,421	221	10%
26.46400.11611	MEDICARE TAX	290	505	566	61	12%
26.46400.11620	WORKERS COMPENSATION	89	60	100	40	67%
26.46400.11630	RETIREMENT	145	613	782	169	28%
26.46400.11631	HEALTH INSURANCE			6,619	6,619	>100%
26.46400.11632	LIFE INSURANCE			33	33	#DIV/0!
26.46400.11633	ST/LT DISABILITY	(4)		103	103	#DIV/0!
26.46400.11634	UNEMPLOYMENT INSURANCE	40	70	78	8	11%
26.46400.11635	CAFETERIA PLAN EXPENSE	54	54	54		
	TOTAL PERSONNEL EXPENSE	21,893	38,351	49,811	11,460	30%
	SUPPLIES					
26.46400.12200	SUPPLIES	2,844	4,818	2,300	-2,518	-52%
26.46400.13220	POSTAGE	652	467	800	333	71%
	Total Supplies	3,496	5,285	3,100	-2,185	-41%
	FAIR BOARD EXPENSES					
26.46400.14100	MISCELLANEOUS	276				>100%
26.46400.14200	MEMBERSHIP & DUES	1,135	690	850	160	23%
26.46400.14204	MEETINGS & SEMINARS	1,226	1,500	3,000	1,500	>100%
	Total Fair Board Expenses	2,637	2,190	3,850	1,660	76%
	PRINTING & ADVERTISING					
26.46400.13400	ADVERTISING	31,285	27,051	33,000	5,949	22%
26.46400.13500	PROGRAMS & PRINTING					>100%
26.46400.13500	POSTERS					>100%
	Total Printing & Adv Exp	31,285	27,051	33,000	5,949	22%
	CONTRACTED SERVICES					
26.46400.12830	REFUND OT	11,986	7,150	7,000	-150	-2%
26.46400.12835	REFUND R&B WAGES	1,107	2,268	2,300	32	1%
26.46400.12840	SALARIES/SHRF OT	7,384	7,596	7,600	4	>100%
26.46400.12852	TICKET TAKERS CONTRACT	7,000	5,355	8,000	2,645	>100%
26.46400.12855	GRANDSTAND CLEANING	3,000	3,500	4,000	500	14%
26.46400.12856	RESTROOM CLEANING	3,400	3,400	4,000	600	18%
26.46400.12866	GATE KEEPER	2,700	2,700	3,000	300	11%
26.46400.12867	AMBULANCE STAND BY	1,160	1,160	1,400	240	21%
26.46400.12868	GOLF CART SERVICE			3,600	3,600	
26.46400.12870	MISCEL CONTRACTED SERVICES					
26.46400.12871	FAIR BOARD MANAGER	6,615	6,946	6,946		
26.46400.12872	FAIR BOARD MEMBERS	1,416	1,200	1,500	300	25%
26.46400.12875	SUPERINTENDENT BARBECUE	1,644	550	5,000	4,450	809%
26.46400.13100	PROFESSIONAL SERV		150	200	50	
26.46400.13105	IT MAINTENANCE	37	57	60	3	5%
26.46400.49539	AUDIT	450	450	450		
	Total Contracted Services	47,899	42,482	55,056	12,574	30%

LOGAN COUNTY
Sterling, Colorado

10/25/2024	LOGAN COUNTY FAIR FUND 26.46400	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
	<u>UTILITIES, FUEL, ETC</u>					
26.46400.13300	FUEL	1,040	1,024	1,100		
26.46400.13700	ELECTRICAL/MIDWAY & OTHER	6,107	8,500	8,500		>100%
26.46400.13701	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>					
26.46400.12876	4-H LIVESTOCK BUDGET		40	1,200	1,160	2900%
26.46400.12877	4-H HORSE PROGRAM			300		
26.46400.12876	MISCELLANEOUS		352	600	248	>100%
	Total Livestock Budget		392	2,100	1,708	436%
	<u>MISCELLANEOUS</u>					
26.46400.12880	TICKET REFUND					
26.46400.12882	SERVICE CHARGES/SET UP FEES	23,001	18,315	20,000	1,685	9%
26.46400.12885	4-H SALE/PURCHASE LIVESTOCK			600	600	#DIV/0!
26.46400.13920	EQUIP RENTAL	1,863	6,914	7,000	86	>100%
26.46400.33599	STATE GRANT - HB21-1262					
	Total Miscellaneous	24,864	25,229	27,600	2,371	9%
26.46400.20000	<u>CAPITAL OUTLAY/IMPROVEMENTS</u>	21,569	1,500	9,000		
	PRCA RODEO					
	REVENUES					
	<u>ADMISSION FEES-</u>					
26.00000.56200	PRCA RODEO	37,797	41,792	50,000	8,208	20%
	TOTAL ADMISSION FEES	37,797	41,792	50,000	8,208	20%
	<u>SPONSORS-</u>					
26.00000.56210	PRCA RODEO SPONSORS	23,000	20,000	20,000		>100%
26.00000.56211	PRCA OTHER SPONSORSHIP					
26.00000.56220	PRCA BUCKLE SPONSORS					>100%
	TOTAL SPONSORS	23,000	20,000	20,000		>100%
	<u>MISCELLANEOUS-</u>					
26.00000.56215	BRAND ACKNOWLEDGEMENT	200				
26.00000.56216	MEMORIAL DONATIONS					
26.00000.56217	COWBOY CHANNEL MEDIA RIGHTS	2,000				
	TOTAL PRCA REVENUES	62,997	61,792	70,000	8,208	13%
	EXPENDITURES					
	<u>PRINTING & ADVERTISING-</u>					
26.46410.16140	PROGRAMS & PRINTING	890		1,200	1,200	>100%
	TOTAL PRINTING & ADVERTISING	890		1,200	1,200	>100%
	<u>CONTRACTED SERVICES-</u>					
26.46410.16100	STOCK CONTRACT/PRCA	33,109	33,771	36,810	3,039	>100%
26.46410.16105	PRCA STOCK EXP/FEED	500	1,000	1,000		
26.46410.16106	BRAND ACKNOWLEDGEMENT EXP	77		10,350	10,350	>100%
26.46410.16110	JUDGING & LABOR	1,200	1,200	1,200		>100%
26.46410.16111	MEALS & LODGING	2,571	1,500	1,500		>100%
26.46410.16112	APPROVAL FEES & DUES	1,625	1,650	1,650		
26.46410.16120	ENTERTAINER/SPECIALTY ACT	3,000	3,000	3,000		>100%
26.46410.16125	PRCA RODEO SCREEN	6,000	6,000	6,000		
	TOTAL CONTRACTED SERVICES	48,082	48,121	61,510	13,389	28%
	<u>PRIZES & AWARDS-</u>					
26.46410.16108	PRCA PURSE MONEY	23,000	23,000	38,000	15,000	>100%
26.46410.16109	PRCA EVENT WINNER					>100%
	TOTAL PRIZES & AWARDS	23,000	23,000	38,000	15,000	>100%
	<u>MISCELLANEOUS-</u>					
26.46410.16150	TOUGH ENOUGH TO WEAR PINK DNTN	1,521	1,432	1,600	168	>100%
26.46410.16160	RODEO MISC /4-H DONATION	2,253		2,400		
	TOTAL MISCELLANEOUS	3,774	1,432	4,000	2,568	179%
	TOTAL PRCA EXPENDITURES	75,746	72,553	104,710	32,157	44%
26.46411.14207	MEMORIAL DONATION EXP	385				
	TOTAL FAIR REVENUES	602,864	543,863	540,735	-3,128	-1%
	TOTAL FAIR EXPENDITURES	552,278	526,499	621,822	95,323	18%
				(REC)		
	26.46400.20000	REPLACE THE ARENA GATE		1,000		
	26.46400.20000	ADDITIONAL LIGHTING SOUTH SIDE		8,000		
	26.46400.20000					
			TOTAL	9,000		

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:		

LOGAN COUNTY

Sterling, Colorado

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

		ACTL PRIOR YR 2023 COL.1	PROJECTED CURRNT YR 2024 COL.2	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
10/25/2024	PROPERTY TAX REQUIREMENT					

OPERATING FUND BALANCE, BEGINNING OF THE YEAR	305,936	321,373	264,871	-56,502	-18%
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	305,936	321,373	264,871		
NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES	143,707	66,695	146,968	80,273	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	92,561	99,640	7,079	8%
TOTAL REVENUES	264,069	175,283	246,608	71,325	41%
TOTAL AVAILABLE SOURCES	570,005	480,629	511,479	30,850	6%

TOTAL EXPENDITURES	248,632	215,758	376,417	160,659	74%
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FUND BALANCE (INCLUDES TABOR RESERVE)	321,373	264,871	135,062	-129,809	-49%
RESTRICTED FOR EMERGENCIES (TABOR RESERVE)	7,000	7,000	7,000		

UNAPPROPRIATING FUND BALANCE, END OF YEAR	314,373	257,871	128,062	-129,809	-50%
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CALCULATION OF MILL LEVY					
AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET	143,707	66,695	146,968	80,273	120%
ADD:PROVISION FOR UNCOLLECTABLES	(1,224)	335		(335)	
TOTAL AMOUNT PROPERTY TAX NEEDED	142,483	67,030	146,968	79,938	119%
NET ASSESSED VALUATION	122,513,050	132,733,382	126,696,904	(6,036,478)	-5%
MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT	1.163	0.505	1.160	0.655	

NET ASSESSED VALUATION			132,733,382		
GENERAL OPERATING MILL LEVY		=			
REFUND & ABATEMENT		=			
TEMPORARY TAX CREDIT		=			
NET MILL LEVY		=		(1)	

LOGAN COUNTY
Sterling, Colorado

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

10/25/2024		LOGAN COUNTY PEST CONTROL DISTRICT 30.49900	ACTUAL 2023	PROJECTED 2024	COMMISSIONER RECOMMEND 2025	VARIANCE 2025 REC / 2024 PROJ	% OF CHANGE
	1	PEST FUND SALARIES	67,479	71,001	71,001		
		OTHER SALARY	5,199	5,514	5,514		
	2	TEMPORARY & OVERTIME	6,767	10,000	10,000		
		TOTAL SALARIES	79,445	86,515	86,515		
		SOCIAL SECURITY	4,890	5,321	5,364	43	1%
		MEDICARE TAX	1,144	1,246	1,254	8	1%
		WORKERS COMPENSATION	2,291	1,973	2,100	127	6%
		RETIREMENT	2,907	3,061	3,061		
		HEALTH INSURANCE	10,922	12,159	13,237	1,078	9%
		LIFE INSURANCE	58	67	67		
		ST/LT DISABILITY	384	405	337	-68	-17%
		UNEMPLOYMENT INSURANCE	159	173	173		
		CAFETERIA EXPENSE	54	54	54		
		TOTAL PERSONNEL EXPENSE	102,254	110,974	112,162	1,188	1%
		OFFICE SUPPLIES	868	700	700		
		OPERATING SUPPLIES	1,132	2,000	2,000		
		CHEMICALS	44,846	45,000	50,000	5,000	11%
		GAS-OIL-ANTIFR (OPERATING)	4,995	4,000	4,000		
		PROFESSIONAL SERVICES	450	450	450		
		IT MAINTENANCE	1,096	1,690	1,690		
		TELEPHONE/INTERNET	1,739	1,500	1,500		
		POSTAGE	32	40	40		
		ADVERTISING & LEGAL NOTICES		25	25		
		PROPERTY LIABILITY INSURANCE	5,535	7,660	7,660		
		UTILITIES	14,103	9,000	9,000		
		REPAIRS & MAINTENANCE	3,380	4,500	4,500		
		REPAIR & MAINT (BUILDINGS)	953	1,500	1,500		
		PRAIRIE DOG CONTROL/LCPD**	7,250	10,000	10,000		
		GRASSHOPPER CONTROL/LCPD			5,000	5,000	#DIV/0!
		PRAIRIE DOG CONTROL/CCD***	10,254	12,819	15,000	2,181	17%
		GRASSHOPPER CONTROL/CCD					
		MISCELLANEOUS		1,200	1,200		
		MEMBERSHIP & DUES	976	500	500		
		MEETING EXPENSE		450	450		
		CO NOXIOUS WEED MGMT GRANT					#DIV/0!
		STAFF TRAINING		100	100		
		TOTAL OPERATING EXPENSE	97,609	103,134	115,315	12,181	12%
		EQUIPMENT RESERVE			140,000	140,000	#DIV/0!
		CAPITAL OUTLAY	43,892		4,000	4,000	#DIV/0!
		TREASURER'S FEES	2,877	1,650	2,940	1,290	78%
		HEALTH INS DEDUCTIBLE RESERVE	2,000		2,000	2,000	#DIV/0!
		HEALTH INS FAMILY RESERVE					>100%
		OTHER PEST FUND EXPENSES	48,769	1,650	148,940	147,290	8927%
		PEST CONTROL EXPENDITURES	248,632	215,758	376,417	160,659	74%
		**Logan County Pest District					
		***Centennial Conservation District					
					2025 (REC)		
			CAPITAL OUTLAY REQUESTED				
			80 GAL UTV SPRAYER WITH GPS		4,000		
				TOTAL	4,000		