

LOGAN COUNTY, COLORADO

2026 Proposed Budget



Board of County Commissioners

315 Main Street

Sterling, CO 80751

Colorado.gov/logan



TABLE OF CONTENTS
2026 BUDGET

LOGAN COUNTY
Sterling, Colorado

LOGAN COUNTY (38008) - Section I

	<u>page</u>
CONSOLIDATED FUND SUMMARY.....	I-II
 GENERAL FUND	
SUMMARY.....	3
REVENUE.....	4
EXPENDITURE FUNCTION.....	6
COMMISSIONERS.....	7
ATTORNEY.....	8
SURVEYOR.....	9
PLANNING & ZONING.....	10
FINANCE.....	11
HR.....	12
INFORMATION TECHNOLOGY SERVICES.....	13
CLERK & RECORDER.....	14
ELECTIONS.....	15
TREASURER.....	16
PUBLIC TRUSTEE.....	17
ASSESSOR.....	18
MAINTENANCE OF BUILDINGS.....	19
COURTHOUSE.....	20
JUSTICE CENTER.....	21
CENTRAL SERVICES BLDG.....	22
HERITAGE CNTR BLDG.....	23
EMERGENCY SERVICES BUILDING.....	24
DISTRICT ATTORNEY.....	25
SHERIFF.....	26
JAIL.....	27
CORONER.....	28
VICTIMS ASSISTANCE.....	29
EMERGENCY MANAGEMENT.....	30
EXTENSION.....	31
EXTENSION FAIR.....	32
FAIRGROUNDS.....	33
SUNSET GARDENS.....	34
TOURIST INFORMATION CENTER.....	35
SHOOTING SPORTS COMPLEX.....	36
VETERANS OFFICER.....	37
HERITAGE CENTER.....	38
DESOTO BUILDING.....	39
INTERGOVERNMENTAL	40
MISCELLANEOUS.....	41
 <u>ROAD AND BRIDGE</u>	
SUMMARY.....	42
REVENUE.....	43
EXPENDITURES.....	44
CAPITAL OUTLAY.....	45
MUNICIPALITIES.....	46

DEPARTMENT OF HUMAN SERVICES

PROPERTY TAX.....	47
REVENUE.....	48
EXPENDITURES.....	49
SUMMARY.....	50
EQUIPMENT.....	51
<u>LODGING TAX FUND</u>	52
<u>CONTINGENT FUND</u>	53
<u>TELEVISION FUND</u>	54
<u>E911 AUTHORITY</u>	55
<u>CAPITAL EXPENDITURES FUND</u>	56
<u>SALES & USE TAX CAPITAL IMPROVEMENT FUND</u>	57
<u>SOLID WASTE DISPOSAL FUND</u>	
SUMMARY.....	58
EXPENDITURES.....	59
<u>CONSERVATION TRUST FUND</u>	60
<u>AMBULANCE SERVICE</u>	61
<u>FAIR FUND</u>	
SUMMARY.....	62
FAIRBOARD REV/EXP.....	63
<u>LEASE-PURCHASE SUPPLEMENTAL SCHEDULE</u>	66

////////////////////////////////////

LOGAN COUNTY PEST CONTROL DISTRICT (38009) - SECTION II**LC PEST CONTROL FUND**

SUMMARY.....	67
EXPENDITURES.....	68

LOGAN COUNTY

Sterling, Colorado

LOGAN COUNTY CONSOLIDATED FUND SUMMARY (38008)

	ACTUAL 2024 COL.1	PROJECTED 2025 COL.2	COMMISSIONER RECOMMEND 2026 COL.4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
NET ASSESSED VALUE	371,087,739	376,214,102	413,248,073	37,033,971	9.84%
BEGINNING FUND BALANCE	35,992,345	26,506,638	27,407,931	901,293	3.40%
PROPERTY TAX	6,694,251	11,236,763	11,923,034	686,271	6.11%
REVENUE	25,839,162	22,939,745	26,350,221	3,410,476	14.87%
TOTAL AVAILABLE	68,525,758	60,683,146	65,681,186	4,998,040	8.24%
EXPENDITURES	42,019,120	33,275,214	51,465,452	18,190,238	54.67%
ENDING FUND BALANCE	26,506,638	27,407,932	14,215,734	-13,192,198	-48.13%
COUNTY MILL LEVY	29.868	29.868	29.868	0.000	0.00%
(TEMPORARY TAX CREDIT)/ABATEMENT	-11.926	0.000	-1.016	-1.016	#DIV/0!
MILL LEVY	17.942	29.868	28.852	-1.016	-0.034

SUMMARY BY FUND

GENERAL FUND

BEGINNING FUND BALANCE	13,440,330	8,174,335	8,129,231	-45,104	-0.55%
PROPERTY TAX	3,013,769	8,885,425	7,997,177	-888,248	-10.00%
REVENUE	5,661,819	5,571,848	5,115,955	-455,893	-8.18%
TOTAL AVAILABLE	22,115,918	22,631,608	21,242,363	-1,389,245	-6.14%
EXPENDITURES	13,941,583	14,502,377	16,545,930	2,043,553	14.09%
ENDING FUND BALANCE	8,174,335	8,129,231	4,696,433	-3,432,798	-42.23%
GF MILL LEVY	20.003	23.618	20.368	-3.250	-13.76%
(TEMPORARY TAX CREDIT)/ABATEMENT	-11.926		-1.016	-1.016	#DIV/0!
MILL LEVY	8.077	23.618	19.352	-4.266	-0.181

ROAD & BRIDGE

BEGINNING FUND BALANCE	9,324,539	4,944,122	3,622,122	-1,322,000	-26.74%
PROPERTY TAX	1,678,160	752,428	2,686,112	1,933,684	256.99%
REVENUE	8,395,110	6,006,276	9,279,360	3,273,084	54.49%
TOTAL AVAILABLE	19,397,809	11,702,826	15,587,594	3,884,768	33.20%
EXPENDITURES	14,453,687	8,080,704	14,083,829	6,003,125	74.29%
ENDING FUND BALANCE	4,944,122	3,622,122	1,503,765	-2,118,357	-58.48%
MILL LEVY	4.500	2.000	6.500	4.500	2.250

DEPARTMENT OF HUMAN SERVICES

BEGINNING FUND BALANCE	1,262,072	1,347,393	1,189,400	-157,993	-11.73%
PROPERTY TAX	859,116	865,292	950,471	85,179	9.84%
REVENUE	4,862,136	4,605,302	4,785,695	180,393	3.92%
TOTAL AVAILABLE	6,983,324	6,817,987	6,925,566	107,579	1.58%
EXPENDITURES	5,635,931	5,628,586	6,240,131	611,545	10.86%
ENDING FUND BALANCE	1,347,393	1,189,401	685,435	-503,966	-42.37%
MILL LEVY	2.300	2.300	2.300	0.000	0.000

LODGING TAX

BEGINNING FUND BALANCE	189,899	236,303	194,334	-41,969	-17.76%
REVENUE	145,763	126,002	127,300	1,298	1.03%
TOTAL AVAILABLE	335,662	362,305	321,634	-40,671	-11.23%
EXPENDITURES	99,359	167,971	321,634	153,663	91.48%
**ENDING FUND BALANCE	236,303	194,334	0		

CONTINGENCY

BEGINNING FUND BALANCE	858,000	601,000	601,000	0	0.00%
REVENUE	0	0	0	0	
TOTAL AVAILABLE	858,000	601,000	601,000	0	
EXPENDITURES	257,000	0	601,000	601,000	
**ENDING RESTRICTED FUND BALANCE	601,000	601,000	0		

TV TRANSLATOR

BEGINNING FUND BALANCE	89,899	59,713	52,726	-6,987	-11.70%
PROPERTY TAX	24,254	75,243	82,650	7,407	9.84%
REVENUE	5,635	7,574	8,265	691	9.12%
TOTAL AVAILABLE	119,788	142,530	143,641	1,111	0.78%
EXPENDITURES	60,075	89,804	94,871	5,067	5.64%
ENDING FUND BALANCE	59,713	52,726	48,770	-3,956	-7.50%
MILL LEVY	0.065	0.200	0.200	0.000	0.00%

LOGAN COUNTY

Sterling, Colorado

LOGAN COUNTY CONSOLIDATED FUND SUMMARY (38008)

	ACTUAL 2024 COL.1	PROJECTED 2025 COL.2	COMMISSIONER RECOMMEND 2026 COL.4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
BEGINNING FUND BALANCE	986,896	1,159,736	1,397,767	238,031	20.52%
REVENUE	561,853	619,184	636,000	16,816	2.72%
TOTAL AVAILABLE	1,548,749	1,778,920	2,033,767	254,847	14.33%
EXPENDITURES	389,013	381,153	2,033,767	1,652,614	433.58%
**ENDING FUND BALANCE	1,159,736	1,397,767	0		
CAPITAL EXPENDITURES FUND					
BEGINNING FUND BALANCE	911,220	895,784	1,186,906	291,122	32.50%
PROPERTY TAX	745,995	470,268	206,624	-263,644	-56.06%
REVENUE	834,667	693,054	592,356	-100,698	-14.53%
TOTAL AVAILABLE	2,491,882	2,059,106	1,985,886	-73,220	-3.56%
EXPENDITURES	1,596,098	872,200	1,700,570	828,370	94.97%
**ENDING FUND BALANCE	895,784	1,186,906	285,316	-901,590	-75.96%
MILL LEVY	2.000	1.250	0.500	-0.750	-60.00%
SALES & USE TAX CAPITAL IMPROVEMENT FUND					
BEGINNING FUND BALANCE	4,002,835	4,023,786	5,669,850	1,646,064	
REVENUE	2,536,350	2,640,000	2,615,000	-25,000	100.00%
TOTAL AVAILABLE	6,539,185	6,663,786	8,284,850	1,621,064	100.00%
EXPENDITURES	2,515,399	993,936	3,785,150	2,791,214	100.00%
**ENDING FUND BALANCE	4,023,786	5,669,850	4,499,700	-1,170,150	100.00%
SOLID WASTE DISPOSAL FUND					
BEGINNING FUND BALANCE	4,303,246	4,274,280	4,390,267	115,987	2.71%
PROPERTY TAX	372,957	188,107	0	-188,107	-100.00%
REVENUE	1,119,511	739,876	746,050	6,174	0.83%
TOTAL AVAILABLE	5,795,714	5,202,263	5,136,317	-65,946	-1.27%
EXPENDITURES	1,521,434	811,996	3,071,420	2,259,424	278.26%
ENDING FUND BALANCE	4,274,280	4,390,267	2,064,897	-2,325,370	-52.97%
MILL LEVY	1.000	0.500	0.000	-0.500	>100%
CONSERVATION TRUST FUND					
BEGINNING FUND BALANCE	271,200	312,964	381,479	68,515	21.89%
REVENUE	80,776	76,597	76,500	-97	-0.13%
TOTAL AVAILABLE	351,976	389,561	457,979	68,418	17.56%
EXPENDITURES	39,012	8,082	457,979	449,897	5566.65%
**ENDING FUND BALANCE	312,964	381,479	0	-381,479	-100.00%
AMBULANCE SERVICE					
BEGINNING FUND BALANCE	64,961	170,791	248,568	77,777	45.54%
REVENUE	1,089,887	1,200,375	1,828,000	627,625	52.29%
TOTAL AVAILABLE	1,154,848	1,371,166	2,076,568	705,402	51.45%
EXPENDITURES	984,057	1,122,598	1,823,117	700,519	62.40%
ENDING FUND BALANCE	170,791	248,568	253,451	4,883	1.96%
FAIR FUND					
BEGINNING FUND BALANCE	287,248	306,431	344,281	37,850	12.35%
PRIOR YEAR ADJUSTMENT/TRANSFER			0		
REVENUE	545,655	653,657	539,740	-113,917	-17.43%
TOTAL AVAILABLE	832,903	960,088	884,021	-76,067	-7.92%
EXPENDITURES	526,472	615,807	706,054	90,247	14.66%
**ENDING FUND BALANCE	306,431	344,281	177,967	-166,314	-48.31%
LOGAN COUNTY PEST CONTROL FUND					
NET ASSESSED VALUE	132,733,382	126,667,784	133,178,570	6,510,786	5.14%
BEGINNING FUND BALANCE	321,373	295,784	314,393	18,609	6.29%
PROPERTY TAX	67,298	146,200	154,487	8,287	5.67%
REVENUE	115,507	105,750	104,449	-1,301	-1.23%
TOTAL AVAILABLE	504,178	547,734	573,329	25,595	4.67%
EXPENDITURES	208,394	233,341	425,350	192,009	82.29%
ENDING FUND BALANCE	295,784	314,393	147,979	-166,414	-52.93%
RESTRICTED FUND BALANCE (TABOR)	7,400	7,400	7,400	0	0.00%
ENDING USABLE FUND BALANCE	288,384	306,993	140,579	-166,414	-54.21%
MILL LEVY	0.505	1.160	1.160	0.000	0.00%

LOGAN COUNTY

Sterling, Colorado

BUDGET SUMMARY FOR GENERAL FUND LOGAN COUNTY, COLORADO						
	SUMMARY	ACTL PRIOR YR 2024 COL.1	PROJECTED CURRNT YR 2025 COL.2	COMMISSIONER RECOMMEND 2026 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
OPERATING FUND BALANCE, BEGINNING OF YEAR		14,041,330	8,174,335	8,129,231	(45,104)	-0.55%
	<i>Tabor Reserve -reflected in Contingency Fund (GASB 54) section 5 page 1</i>	(601,000)				
	NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES	3,013,769	8,885,425	7,997,177	(888,248)	-10.00%
	INTERGOVERNMENTAL REVENUE	1,003,367	607,631	721,871	114,240	18.80%
	OTHER REVENUE:	4,658,452	4,964,217	4,394,084	(570,133)	-11.48%
	TOTAL AVAILABLE REVENUES OTHER THAN PROPERTY TAXES	5,661,819	5,571,848	5,115,955	(455,893)	-8.18%
	TOTAL REVENUE	8,675,588	14,457,273	13,113,132	(1,344,141)	-9.30%
	TOTAL AVAILABLE RESOURCES	22,716,918	22,631,608	21,242,363	(1,389,245)	-6.14%
	EXPENDITURES					
	GENERAL GOVERNMENT	5,096,685	5,332,421	5,758,037	425,616	7.98%
	JUDICIAL-DISTRICT ATTORNEY	627,793	627,793	662,793	35,000	5.58%
	PUBLIC SAFETY	5,419,148	6,074,523	6,741,250	666,727	10.98%
	AUXILIARY SERVICES	953,504	718,365	750,395	32,030	4.46%
	HEALTH & WELFARE	310,529	310,529	311,528	999	0.32%
	MISCELLANEOUS	1,533,924	1,438,746	2,321,927	883,181	61.39%
	TOTAL EXPENDITURES	13,941,583	14,502,377	16,545,930	2,043,553	14.09%
	TRANSFER TO CONTINGENCY/TABOR					
	GF OPERATING YR END FUND BAL	8,174,335	8,129,231	4,696,433	(3,432,798)	-42.23%
	RESTRICTED FUNDS:	601,000	601,000	601,000		
	FUND BALANCE INCLUDING TABOR RESERVE	8,775,335	8,730,231	5,297,433	(3,432,798)	-39.32%
CALCULATION OF MILL LEVY						
	AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET	3,013,769	8,885,425	7,997,177	(888,248)	-10.00%
	ADD PROVISION FOR UNCOLLECT	(16,493)				
	TOTAL AMOUNT PROPERTY TAX NEEDED	2,997,276	8,885,425	7,997,177	(888,248)	-10.00%
	NET ASSESSED VALUATION	371,087,739	376,214,102	413,248,073	37,033,971	9.84%
	MILL LEVY	20.003	23.618	20.368		
	REFUND/ABATEMENT	0.066				
	TEMPORARY TAX CREDIT/LC WATER CONSERVANC	(11.992)		(1.016)		
	MILL LEVY REQUIRED	8.077	23.618	19.352	(4.266)	-18.06%

LOGAN COUNTY

Sterling, Colorado

GENERAL FUND REVENUE						
ACCT NO GROUP		ACTL PRIOR YR 2024 COL.1	PROJECTED CURRNT YR 2025 COL.2	COMMISSIONER RECOMMEND 2026 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
99920 - INTERGOVERNMENTAL REVENUE						
31112	CRS39-3-210 BACKFILL	282,215				
33001	CIGARETTE TAXES	3,830	3,000	3,000		
33005	COST ALLOCATION	80,004	71,852	80,000	8,148	11.34%
33007	MV PENALTY ASSESSMENT					
33012 **	NON COUNTY PRISONERS	238,484	208,332	75,000	-133,332	-64.00%
33017 *	EMERGENCY MEDICAL SERVICE					
33020 *	VA GRANT/VALE	34,023	30,000	30,523	523	1.74%
33021 *	VALE SCHOLARSHIP GRANT		1,450		-1,450	
33031	CBI GRANT					
33034	POST GRANT (SHERIFF)	13,168	6,909	6,000	-909	-13.16%
33051	GIS FUNDING/E911	2,060	3,435	2,000	-1,435	-41.78%
33054	NJC CONTRACT/FRGRND FACILITIES	18,000	18,000	18,000		
33056	SHRF MISC REVENUE					
33057	BLUE SANTA REVENUE					
33602	LCWCD CONTRIBUTION	1,360	1,300			
33603	INSTITUTE FOR RESPONSIVE GVMNT	4,500	13,500			
99921 - STATE REVENUE						
33002	STATE VETERANS AFFAIRS	14,661	8,300	8,300		
33011	US MINERAL LEASING & SEV TAX	60,032	15,420	15,000	-420	-2.72%
33030 *	SEARCH & RESCUE GRANT	13,535				
33041 *	DUI ENFORCEMENT	11,350	15,000	15,000		
33044	GRANT/FRAUD GUARD NOTIFICATION	600				
33049 *	STATE GRANT TYLER UPGRADE					
33050	ELECTRONIC RECORDING TECH STATE GRANT		9,330	310,000	300,670	3222.62%
33581	GOCO GRANT					
33595	CLRK GRANT/ TYLER SOFTWARE MAINT/ENDS 202	39,605				
33598	CLRK GRANT/ARCA SEARCH					#DIV/0!
33601	GRANT/TORRENS BOOK PROJECT	20,994				
33604	OUTDOOR EQUITY GRANT PROGRAM		99,548	132,548	33,000	33.15%
99922 - FEDERAL REVENUE						
33033 *	BULLETPROOF VESTS GRANT (FED)	2,020	4,000	4,000		
33039 *	LO CO EMERGENCY MANAGEMENT (FED)	56,880	48,181	20,500	-27,681	-57.45%
33040 *	OEM GRANT (FED)		48,074			
33047 *	SEAT BELT/CLICK IT OR TICKET (FED)	2,240	2,000	2,000		
33594	LOCAL FISCAL RECOVERY FUNDS (FED)	100,000				
33600	CDOS PRNTR GRANT PROGRAM (FED)	3,806				
	INTERGOVERNMENTAL REVENUE	1,003,367	607,631	721,871		
99905 - TAXES						
31120	TAX ADVERTISING	4,662	4,500	4,500		
31130	TAX SALE	836	800		-800	-100.00%
99910 - NON PROPERTY TAX						
31200	SPECIFIC OWNERSHIP TAXES	404,565	888,542	820,380	-68,162	-7.67%
31301	SALES TAX	1,218,797	1,200,000	1,200,000		
31302	USE TAX	38,125	110,000	100,000	-10,000	-9.09%
31910	DELINQUENT TAX-PENALTY-INT	14,283	12,000		-12,000	-100.00%
	NON PROPERTY TAX REVENUE	1,681,268	2,215,842	2,124,880		
99915- LICENSES & PERMITS						
32110	LIQUOR LICENSES (15% ONLY)	3,208	2,500	2,500		
32210	BUILDING PERMITS	27,510	100,000	75,000	-25,000	-25.00%
32220	ZONING FEES & PERMITS	4,972	5,000	5,000		
	LICENSES & PERMITS REVENUE	35,690	107,500	82,500		
99925- FEES/CHARGES FOR SERVICES						
34001	SHERIFFS FEES	37,419	25,000	25,000		
34002	COUNTY CLERK FEE	328,189	300,000	300,000	275,000	
34003	COUNTY TREASURER'S COMM & FEES	420,604	463,000	420,000	120,000	-9.29%
34004	CLERKS REG FEES & SPECIAL PURPOSE	248,540	250,000	250,000		
34005	COUNTY COURT FEES	1,496	1,500	1,500		
34007	PUBLIC TRUSTEES FEES	21,711	20,000	20,000		
34009	ASSESSORS FEES	40	50	50		
34010	SURVEYORS FEES					
34017	ELECTION FEES	120,807	120,000	120,000		
39120 *	CLERK E-RECORDING		12,764	16,764	4,000	31.34%

LOGAN COUNTY

Sterling, Colorado

ACCT NO GROUP		ACTL PRIOR YR 2024 COL.1	PROJECTED CURRNT YR 2025 COL.2	COMMISSIONER RECOMMEND 2026 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
39127	CLRK/UNINSURED MOTORIST FEES	1,145	1,002	3,849	2,847	284.13%
99930 - MISCELLANEOUS RECEIPTS						
33056	SHRF MISC REVENUE	25				
36120	INTEREST EARNINGS	593,369	600,000	650,000	50,000	8.33%
36416	REFUND/MV FUEL TAX	189	150		-150	-100.00%
36417	REFUND/SALARY & FRINGE	27,536	6,758	6,700	-58	-0.86%
36418	REIMB/VET SERV OFF EXP		3,600	11,000	7,400	
36421	PROCEEDS FOR COUNTY ATTORNEY	151,530				#DIV/0!
36423	PROCEEDS FOR LODGING TAX	33,000	33,000	33,000		
36424	SHERIFF OT REIMBURSEMENT	7,597	7,569	7,000	-569	-7.52%
36425	EXTENSION FAIR REVENUE	12,865	9,685	10,000	315	3.25%
36428	UTILITY REBATE		19,830		-19,830	-100.00%
99935 - TRANSFERS FROM OTHER FUNDS						
39119	TRANSFER FROM CONTINGENCY TABOR		257,000			
39402	DEPARTMENT OF HUMAN SERVICES					
39404	LANDFILL FUND					
39405	TV TRANSLATOR					
99940- OTHER FINANCING SERVICES						
38442	RV CAMPING RENTAL		1,238	1,000		
39110	SALE OF ASSETS	7,909	4,310		-4,310	
39111	SALE OF ASSETS-LAND					
39121	INSURANCE CLAIMS	393,651	155,415		-155,415	-100.00%
39124	DIVIDENDS-CORA FORFEITURES	30,358	32,000		-32,000	-100.00%
39128	OTHER	6,228	4,001	2,400	-1,601	-40.01%
39133	RENTS/MISC & SERVICE CENTER	131,559	135,000	130,000	-5,000	-3.70%
39140	EXHIBIT CENTER RENT	14,191	10,000	10,000		
39141	SHERIFF/REV RESTITUTION	17,351	18,000	15,000	-3,000	-16.67%
39142 *	SHERIFF'S OFFICE COMMISSARY	12,648	12,000	25,000	13,000	108.33%
39143 *	PROCEEDS FROM SEIZ/CHECKING & SAV					#DIV/0!
39144	INMATE PHONE REVENUE	19,105	11,000	17,000	6,000	54.55%
39146	SILVER SNEAKER REVENUE	7,259	7,500	7,500		
39148	CONCEALED WEAPONS PERMIT FEE	20,351	20,000	20,000		
39149	VIN INSPECTION FEES	7,788	3,000	3,000		
39153	REIMBURSEMENT OF EXPENDITURES	26,271	20,000	20,000		
39154	SHERIFF REIMB OF EXPENDITURES	11,811	16,530	10,000	-6,530	
39155	INMATE FUNDS/INACTIVE ACCOUNTS					
39158	SHERIFF ADMIN REVENUE	1,676	600	1,500	900	150.00%
39159	GARY DESOTO FINANCIALS/REVENUE	3,136	3,000	3,000		
39160	LEASE/SUBSCRIPTION PROCEEDS	162,750				
39161	CRT REVENUES	1,103	500	500		
39162	CLARENCE CORNER REVENUE	207	260	200	-60	-23.08%
39164	SHOOTING COMPLEX MEMBERSHIP	14,430	12,000	12,000		
39165	SSC TARGET AND MISC REV					#DIV/0!
39167	SSC LEASE/RENTS	6,966	7,018	7,141	123	1.75%
39169	HERITAGE CENTER RENTAL	1,900	1,600	1,600		
39172	POSTAGE REIMBURSEMENT					
39174	SSC DAILY USE FEES	27,707	26,000	25,000	-1,000	-3.85%
39179	FAIRGROUNDS SECURITY DEPOSIT	250				
39182	HERITAGE CENTER REVENUE	1,067	1,145			
	OTHER REVENUE	2,933,734	2,633,025	2,186,704	-446,321	-16.95%
999510- DONATIONS						
39166	SSC DONATIONS	7,270	5,650		-5,650	-100.00%
39168	TREE DONATIONS					#DIV/0!
39173	SUNSET DONATIONS					#DIV/0!
39176	VETERANS OFFICE DONATIONS	100	100		-100	
39177	DONATIONS	40				
39178	FAIRGROUND MEMORIAL DONATIONS	350	2,100		-2,100	
	DONATIONS	7,760	7,850			
	AVAILABLE REVENUE OTHER THAN PROPERTY TAX	5,661,819	5,571,848	5,115,955		
	AUDIT ADJUSTMENT					
	TOTAL INTERGOVERNMENTAL REVENUE AND OTHER REVENUE	5,661,819	5,571,848	5,115,955	-455,893	-8.18%
*	W/OUT GRANT & SET ASIDE MONIES	5,547,422	5,469,258	5,054,932	-414,326	-7.58%

LOGAN COUNTY

Sterling, Colorado

GENERAL FUND EXPENDITURE FUNCTIONS						
ACCT NO GROUP	EXPENDITURE FUNCTION	ACTL PRIOR YR 2024 COL.1	PROJECTED CURRNT YR 2025 COL.2	COMMISSIONER RECOMMEND 2026 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE COL.4-COL.2
400	GENERAL GOVERNMENT					
40110	COUNTY COMMISSIONERS	431,660	482,749	514,063	31,314	6.49%
40121	COUNTY ATTORNEY	338,023	209,547	229,895	20,348	9.71%
40122	COUNTY SURVEYOR			4,595	4,595	#DIV/0!
40124	PLANNING & ZONING	147,182	160,497	172,976	12,479	7.78%
40126	FINANCE	327,537	268,160	280,636	12,476	4.65%
40128	HUMAN RESOURCES	239,149	209,131	207,273	-1,858	-0.89%
40129	INFO TECHNOLOGY SERVICES	214,438	258,764	278,564	19,800	7.65%
40200	COUNTY CLERK & RECORDER	759,902	790,520	1,171,604	381,084	48.21%
40250	ELECTIONS	195,463	107,802	163,197	55,395	51.39%
40300	COUNTY TREASURER	391,118	469,176	546,580	77,404	16.50%
40123	PUBLIC TRUSTEE OFFICE	16,074	18,005	18,383	378	2.10%
40400	COUNTY ASSESSOR	766,756	904,480	923,177	18,697	2.07%
40600	MAINT OF BLDGS & GROUNDS	815,787	861,891	945,912	84,021	9.75%
40601	COURTHOUSE/ANNEX FACILITY	135,285	266,579	51,750	-214,829	-80.59%
40602	JUSTICE CENTER FACILITY	103,887	103,500	89,000	-14,500	-14.01%
40603	CENTRAL SERVICES FACILITY	62,180	64,100	16,900	-47,200	-73.63%
40604	HERITAGE CENTER FACILITY	36,264	35,800	8,500	-27,300	-76.26%
40605	EMERGENCY SERVICES BLDG	5,260	5,700	1,500	-4,200	-73.68%
46500	TOURIST INFO CENTER	110,720	116,020	133,532	17,512	15.09%
	TOTAL	5,096,685	5,332,421	5,758,037	425,616	7.98%
	JUDICIAL					
41510	DISTRICT ATTORNEY	627,793	627,793	662,793	35,000	5.58%
	TOTAL	627,793	627,793	662,793	35,000	5.58%
420	PUBLIC SAFETY					
42110	COUNTY SHERIFF	2,723,719	2,900,065	3,210,138	310,073	10.69%
42120	COUNTY JAIL	2,253,309	2,660,800	3,037,092	376,292	14.14%
42130	COUNTY CORONER	219,911	272,680	279,099	6,419	2.35%
42140	VICTIMS ASSISTANCE	79,643	83,241	95,337	12,096	14.53%
42410	EMERGENCY MANAGEMENT	142,566	157,737	119,584	-38,153	-24.19%
	TOTAL	5,419,148	6,074,523	6,741,250	666,727	10.98%
4600	AUXILIARY SERVICES					
46100	EXTENSION SERVICES	187,938	265,509	352,640	87,131	32.82%
46101	EXTENSION FAIR	44,144	37,870	40,617	2,747	7.25%
46300	FAIRGROUNDS	504,893	194,527	66,165	-128,362	-65.99%
46301	SUNSET GARDENS	15,839	21,545	24,617	3,072	14.26%
46600	SHOOTING SPORTS COMPLEX	29,453	31,552	40,667	9,115	28.89%
46700	VETERANS OFFICE	41,835	42,587	71,153	28,566	67.08%
46800	HERITAGE CENTER	112,802	106,275	118,636	12,361	11.63%
46910	DESOTO YOUTH CENTER	15,700	17,600	35,000	17,400	98.86%
49004	LIBRARY	900	900	900		
	TOTAL	953,504	718,365	750,395	32,030	4.46%
48000	HEALTH & WELFARE	310,529	310,529	311,528		0.32%
	SUBTOTAL	12,407,659	13,063,631	14,224,003	1,160,372	8.88%
	MISCELLANEOUS					
48000	INTERGOVERNMENTAL	73,898	69,046	40,909	-28,137	-40.75%
49000	MISCELLANEOUS	1,400,988	1,369,700	2,281,018	911,318	66.53%
49000	DEBT SERVICE PRINCIPAL	59,038				
	TOTAL MISCELLANEOUS	1,533,924	1,438,746	2,321,927	883,181	61.39%
	TOTAL EXPENDITURES	13,941,583	14,502,377	16,545,930	2,043,553	14.09%

LOGAN COUNTY
Sterling, Colorado

11/7/2025		COMMISSIONERS 01.401.40110	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
		# OF EMPLOYEES					
51100	3	ELECTED OFFICIALS SALARIES	237,233	268,259	268,259		
51200	1	FULL TIME SALARIES	71,154	74,643	79,745	5,102	7%
51300	0.5	SHARED POSITION SALARY	617	18,392	21,424	3,032	16%
51400		TEMPORARY & OVERTIME					
		TOTAL SALARIES	309,004	361,294	369,428	8,134	2%
52610		SOCIAL SECURITY	18,999	22,256	22,905	649	3%
52611		MEDICARE TAX	4,443	5,203	5,357	154	3%
52620		WORKERS COMPENSATION	280	237	250	13	5%
52630		RETIREMENT	12,360	14,452	14,777	325	2%
52631		HEALTH INSURANCE	47,974	46,739	63,566	16,827	36%
52632		LIFE INSURANCE	223	228	302	74	32%
52633		ST/LT DISABILITY	295	284	326	42	15%
52634		UNEMPLOYMENT INSURANCE	144	186	202	16	9%
		TOTAL PERSONNEL EXPENSE	393,722	450,879	477,113	26,234	6%
53100		OFFICE SUPPLIES	4,213	3,500	4,000	500	14%
54100		PROFESSIONAL SERVICES	17,011	12,051	10,000	-2,051	-17%
54210		TELEPHONE/INTERNET	2,526	3,200	3,500	300	9%
54220		POSTAGE	549	550	650	100	18%
54400		ADVERTISING	5,537	5,000	5,000		
54820		REPAIR & MAINT/EQUIPMENT		250	500	250	100%
54830		MAINTENANCE CONTRACTS	548	600	800	200	33%
55100		MISCELLANEOUS	1,137	250	500	250	100%
55200		MEMBERSHIP & DUES	750	630	1,000	370	59%
55201		DUES & MEETINGS (DISTRICT #1)	1,859	1,943	3,000	1,057	54%
55202		DUES & MEETINGS (DISTRICT #2)	1,054	2,200	3,000	800	36%
55203		DUES & MEETINGS (DISTRICT #3)	2,754	1,596	3,000	1,404	88%
55204		MEETING EXPENSE		100	200	100	100%
55700		STAFF TRAINING					
59010		CAPITAL OUTLAY			1,800	1,800	>100%
		AUDIT ADJUSTMENT					
		TOTAL OPERATING EXPENSE	37,938	31,870	36,950	5,080	16%
		COMMISSIONER EXPENDITURES	431,660	482,749	514,063	31,314	6%
					(REC)		
		CAPITAL OUTLAY REQUEST					
		01.40110.59010 COMPUTER			1,800		
		CAPITAL EXPENDITURE REQUEST			(REC)		
		23.49800.58684					

LOGAN COUNTY
Sterling, Colorado

11/7/2025		ATTORNEY 01.401.40121	ACTUAL 2024		PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
		# OF EMPLOYEES						
51200	2	FULL TIME SALARY	250,994		142,944	152,222	9,278	6%
51300	1	PART TIME SALARIES	16,782		22,000	29,102	7,102	32%
51400		TEMPORARY & OVERTIME						
52500		SICK LEAVE RESERVE LIABILITY						>100%
		TOTAL SALARIES	267,776		164,944	181,324	16,380	10%
52610		SOCIAL SECURITY	15,791		10,227	11,242	1,015	10%
52611		MEDICARE TAX	3,693		2,392	2,629	237	10%
52620		WORKERS COMPENSATION	309		170	200	30	18%
52630		RETIREMENT	10,363		6,598	7,253	655	10%
52631		HEALTH INSURANCE	27,034		13,789	14,126	337	2%
52632		LIFE INSURANCE	119		60	67	7	12%
52633		ST/LT DISABILITY	965		423	491	68	16%
52634		UNEMPLOYMENT	535		330	363	33	10%
		TOTAL PERSONNEL EXPENSE	326,585		198,933	217,695	18,762	9%
53100		OFFICE SUPPLIES	1,358		1,000	1,200	200	20%
53112		LIBRARY	2,926		3,300	3,500	200	6%
54100		PROFESSIONAL SERVICES	929		1,000	1,000		
54210		TELEPHONE/INTERNET	1,872		1,800	2,300	500	28%
54220		POSTAGE	64		100	200	100	100%
54300		FUEL/MILEAGE	244		100	200	100	>100%
54400		ADVERTISING & LEGAL NOTICES			814	300	-514	-63%
54820		RPR & MAINTENANCE/EQUIPMENT			100	500	400	>100%
55200		MEMBERSHIP & DUES	2,494		1,400	1,500	100	7%
55204		MEETING EXPENSE	1,551		1,000	1,500	500	>100%
55700		STAFF TRAINING						
59010		CAPITAL OUTLAY						
		AUDIT ADJUSTMENT						
		TOTAL OPERATING EXPENSE	11,438		10,614	12,200	1,586	15%
		ATTORNEY EXPENDITURES	338,023		209,547	229,895	20,348	10%
						(REC)		
		CAPITAL EXPENDITURE REQUEST						
		23.49800.58705						

LOGAN COUNTY
Sterling, Colorado

11/10/2025		SURVEYOR 01.401.40122	ACTUAL 2024		PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
------------	--	--	----------------	--	-------------------	--	-------------------------------------	----------------

51100		ELECTED OFFICIAL - SURVEYOR SALARY				4,595	4,595	>100%
54201		ENGINEERING & LND ACQUISITION						
54301		SURVEYOR PLATS						
54302		SURVEY'S MONUMENTS (BOXES)						
54304		SURVEYING & DRAFTING						
54620		BONDS						
		AUDIT ADJUSTMENT						
		SURVEYOR EXPENDITURES				4,595	4,595	>100%

LOGAN COUNTY
Sterling, Colorado

11/10/2025		PLANNING & ZONING 01.401.40124	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
		REVENUE					
		BUILDING & SPECIAL USE PERMITS	27,510	100,000	75,000	-25,000	-25%
		ZONING FEES & PERMITS	4,972	5,000	5,000		
		TOTAL	32,482	105,000	80,000	-25,000	-24%
		EXPENDITURES					
		# OF EMPLOYEES					
51200	2	FULL TIME SALARIES	103,048	108,100	114,586	6,486	6%
51400		TEMPORARY & OVERTIME					
		TOTAL SALARIES	103,048	108,100	114,586	6,486	6%
52610		SOCIAL SECURITY	6,224	6,526	7,162	636	10%
52611		MEDICARE TAX	1,456	1,524	1,661	137	9%
52620		WORKERS COMPENSATION	812	630	700	70	11%
52630		RETIREMENT	4,122	4,324	4,583	259	6%
52631		HEALTH INSURANCE	24,538	26,474	28,252	1,778	7%
52632		LIFE INSURANCE	115	115	134	19	17%
52633		ST/LT DISABILITY	427	348	369	21	6%
52634		UNEMPLOYMENT INSURANCE	206	216	229	13	6%
		TOTAL PERSONNEL EXPENSE	140,948	148,257	157,676	9,419	6%
53100		OFFICE SUPPLIES	1,497	1,800	1,800		
54000		COMPENSATION PC & BOA & RTZ	378	600	600		
54210		TELEPHONE/INTERNET	1,135	1,440	1,500	60	4%
54220		POSTAGE	522	400	400		
54300		FUEL/MILEAGE		500	2,000	1,500	300%
54400		ADVERTISING	80	500	500		
54800		VEHICLE MAINTENANCE		800	800		
54820		REPAIR & MAINT/EQUIPMENT		500	500		
54830		MAINTENANCE CONTRACTS	1,372	1,200	1,200		
54837		GIS MAPPING SYSTEM	1,250	3,000	3,000		
55100		MISCELLANEOUS					#DIV/0!
55110		COMPUTER SOFTWARE SUPPORT			1,000	1,000	#DIV/0!
55200		MEMBERSHIP & DUES			500	500	
55204		MEETING EXPENSE		500	500		-50%
55700		STAFF TRAINING		1,000	1,000		#REF!
59010		CAPITAL OUTLAY					
		TOTAL OPERATING EXPENSE	6,234	12,240	15,300	3,060	25%
		PLANNING & ZONING EXPENDITURES	147,182	160,497	172,976	12,479	8%
					(REC)		
		CAPITAL EXPENDITURE REQUEST					
		23.49800.58706					

LOGAN COUNTY
Sterling, Colorado

11/7/2025		FINANCE 01.401.40126.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
		# OF EMPLOYEES					
51200	1	FULL TIME SALARIES	86,398	89,465	96,987	7,522	8%
51300	2	PART TIME SALARIES	68,859	71,983	73,949	1,966	3%
51400		TEMPORARY & OVERTIME	742				
52500		SICK LEAVE RESERVE LIABILITY					>100%
		TOTAL SALARIES	155,999	161,448	170,936	9,488	6%
52610		SOCIAL SECURITY	9,354	9,138	10,598	1,460	16%
52611		MEDICARE TAX	2,187	2,131	2,479	348	16%
52620		WORKERS COMPENSATION	108	96	100	4	4%
52630		RETIREMENT	6,210	6,458	6,837	379	6%
52631		HEALTH INSURANCE	24,706	30,795	28,252	-2,543	-8%
52632		LIFE INSURANCE	104	104	201	97	93%
52633		ST/LT DISABILITY	527	465	539	74	16%
52634		UNEMPLOYMENT INSURANCE	312	323	342	19	6%
		TOTAL PERSONNEL EXPENSE	199,507	210,958	220,284	9,326	4%
53100		OFFICE SUPPLIES	3,489	4,500	4,500		
54100		PROFESSIONAL SERVICES	5,350	5,500	5,665	165	3%
54210		TELEPHONE/INTERNET	807	1,067	1,077	10	1%
54220		POSTAGE	111	150	200	50	33%
54400		ADVERTISING					
54820		REPAIR & MAINT/EQUIPMENT			250	250	#DIV/0!
54830		MAINTENANCE CONTRACTS	880	960	960		
54839		FINANCIAL SYSTEM	116,896	43,686	45,000	1,314	3%
55100		MISCELLANEOUS					#DIV/0!
55200		MEMBERSHIP & DUES	350	350	350		
55204		MEETING EXPENSE	48	100	100		
55700		STAFF TRAINING	99	250	250		>100%
59010		CAPITAL OUTLAY		639	2,000	1,361	>100%
		AUDIT ADJUSTMENT					
		TOTAL OPERATING EXPENSE	128,030	57,202	60,352	3,150	6%
		FINANCE EXPENDITURES	327,537	268,160	280,636	12,476	5%
					(REC)		
		CAPITAL OUTLAY REQUEST					
		01.40126.59010	FUJITSU DOCUMENT SCANNER		2,000		
		CAPITAL EXPENDITURE REQUEST					
		23.49800.58685					

Sterling, Colorado

11/7/2025		HUMAN RESOURCES 01.401.40128.	ACTUAL 2024		PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
		# OF EMPLOYEES						
51200	2	FULL TIME SALARIES	126,727		132,940	140,916	7,976	6%
51400		TEMPORARY & OVERTIME	1,472		1,220	500		
		TOTAL SALARIES	128,199		134,160	141,416	7,256	5%
52610		SOCIAL SECURITY	7,734		8,184	8,768	584	7%
52611		MEDICARE TAX	1,809		1,918	2,051	133	7%
52620		WORKERS COMPENSATION	90		78	100	22	28%
52630		RETIREMENT	5,069		5,366	5,657	291	5%
52631		HEALTH INSURANCE	24,538		26,474	28,252	1,778	7%
52632		LIFE INSURANCE	124		125	134	9	7%
52633		ST/LT DISABILITY	526		428	454	26	6%
52634		UNEMPLOYMENT INSURANCE	257		268	283	15	6%
		TOTAL PERSONNEL EXPENSE	168,346		177,001	187,115	10,114	6%
53100		OFFICE SUPPLIES	3,052		2,800	3,000	200	7%
54210		TELEPHONE/INTERNET	539		805	805		
54220		POSTAGE	288		280	300	20	7%
54400		ADVERTISING	3,549		1,800	4,000	2,200	122%
54820		REPAIR & MAINT/EQUIPMENT			175	250	75	>100%
54830		MAINTENANCE CONTRACTS	954		915	950	35	4%
54839		FINANCIAL SYSTEM	62,094		25,000	6,453	-18,547	-74%
55100		MISCELLANEOUS				100	100	>100%
55200		MEMBERSHIP & DUES	125		125	200	75	60%
55204		MEETING EXPENSE	202		230	300	70	30%
55700		STAFF TRAINING				200	200	#DIV/0!
59010		CAPITAL OUTLAY				3,600		
		TOTAL OPERATING EXPENSE	70,803		32,130	20,158	-11,972	-37%
		HR EXPENDITURES	239,149		209,131	207,273	-1,858	-1%
			CAPITAL OUTLAY REQUEST			(REC)		
		01.40128.59010	COMPUTERS (2)			3,600		
		CAPITAL EXPENDITURE REQUEST						
		23.49800.58716						

LOGAN COUNTY

Sterling, Colorado

11/10/2025		INFORMATION TECHNOLOGY SERVICES 01.401.40129	ACTUAL 2024		PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
EXPENDITURES								
54100		PROFESSIONAL SERVICES/CH NETWORK	73,787		82,000	90,000	8,000	10%
54230		SYSTEM SOFTWARE - NETWORK/CH			253	7,500	7,247	2864%
54231		SYSTEM HARDWARE-NETWORK/CH	41,978		25,000	60,000	35,000	140%
54232		LARGE FORMAT PRINTER/MAINTENANCE						#DIV/0!
54235		CAMERA SECURITY SYSTEM MAINTENANCE			6,799	1,000	-5,799	>100%
54236		TELEPHONE SUPPORT	120		120	120		>100%
54238		POSTAGE MACHINE- MAINT & RENT	3,019		3,000	3,000		
54831		FOLDER/INSERTER MAINT CONTRACT	1,750					#DIV/0!
54835		COUNTY WEB SITE	20		33,391	20,756	-12,635	-38%
54842		MONTHLY MS OFFICE LICENSE	12,576		14,000	15,000	1,000	>100%
54844		CITY SERVER PLATFORM	81,188		94,201	81,188	-13,013	
59010		CAPITAL OUTLAY						
		TOTAL EXPENDITURES	214,438		258,764	278,564		
		CAPITAL OUTLAY REQUEST				(REC)		
		01.40129.59010						

LOGAN COUNTY
Sterling, Colorado

11/7/2025		CLERK & RECORDER 01.402.40200.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
REVENUE							
34002		COUNTY CLERK FEE	328,189	300,000	300,000		
34004		CLRKS REG FEES & SPEC PURP	248,540	250,000	250,000		
33050		CLRK STATE ERT GRANT		9,330			
33598		CLRK GRANT/ARCA SEARCH					
39120		CLERK E-RECORDING (DEFERRED REV) (14107)		12,764	16,764	4,000	31%
39127		UNINSURED MOTORIST FEES (DEFERRED REV) (14109)	1,145	1,002	3,849	2,847	284%
		TOTAL	577,874	573,096	570,613	-2,483	
EXPENDITURES							
		# OF EMPLOYEES					
51100	1	ELECTED OFFICIALS SALARIES	81,465	81,465	81,465		
51200	8	FULL TIME SALARIES	394,435	412,000	442,900	30,900	8%
51400		TEMPORARY & OVERTIME	11,405	2,500	12,000	9,500	380%
		TOTAL SALARIES	487,305	495,965	536,365	40,400	8%
52610		SOCIAL SECURITY	28,915	29,212	33,255	4,043	14%
52611		MEDICARE TAX	6,764	6,844	7,777	933	14%
52620		WORKERS COMPENSATION	335	295	350	55	19%
52630		RETIREMENT	19,036	19,739	20,975	1,236	6%
52631		HEALTH INSURANCE	113,507	124,809	127,132	2,323	2%
52632		LIFE INSURANCE	520	522	522		
52633		ST/LT DISABILITY	1,590	1,432	1,428	-4	
52634		UNEMPLOYMENT INSURANCE	812	829	910	81	10%
		TOTAL PERSONNEL EXPENSE	658,784	679,647	728,714	49,067	7.22%
53100		OFFICE SUPPLIES	5,865	8,500	8,500		
53101		SUBSCRIPTIONS		600	600		
54100		PROFESSIONAL SERVICES	72	700	700		
54210		TELEPHONE/INTERNET	4,223	4,800	5,200	400	8%
54220		POSTAGE	21,119	22,006	22,000	-6	
54300		FUEL/MILEAGE (OTHER THAN MTGS)	111	550	550		>100%
54400		ADVERTISING	1,039	890	890		
54820		REPAIR & MAINT/EQUIPMENT		500	500		
54830		MAINTENANCE CONTRACTS	2,756	9,200	13,669	4,469	49%
54921		KYOCERA PRINTER LEASE		4,788	4,788		
55100		MISCELLANEOUS	77	200	200		
55200		MEMBERSHIP & DUES	1,339	1,464	1,875	411	28%
55204		MEETING EXPENSE	2,173	2,000	2,000		
59010		CAPITAL OUTLAY					
		TOTAL OPERATING EXPENSE	38,774	56,198	61,472	5,274	9%
RESTRICTED FUNDS FOR CLERK & RECORDER							
55107		ERECORDING (RESTRICTED-DEFERRED)		12,764	16,764	4,000	>100%
55109		UNINSURED MOTOR (RESTRICTED-DEFERRED)	1,145	1,002	3,849	2,847	284%
55111		ERT STATE GRANT		9,330	320,000		
55112		TYLER ARCHI SEARCH STATE GRANT					
55127		TYLER SFTWR MAINT GRANT ENDS 2026	39,605	29,704	39,605	9,901	
55131		GRANT/FRAUD GUARD NOTIFCTN	600	1,875	1,200	-675	
55132		GRANT/TORRENS BOOK PROJECT	20,994				
		TOTAL OTHER EXPENSES	62,344	54,675	381,418	326,743	598%
		CLERK & RECORDER EXPENDITURES	759,902	790,520	1,171,604	381,084	48%
					(REC)		
CAPITAL EXPENDITURE REQUEST -							
		23.49800.58686 CPU (8)			14,290		

LOGAN COUNTY
Sterling, Colorado

11/7/2025		ELECTIONS 01.402.40250.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
REVENUE							
34017		ELECTION FEES	120,807	120,000	120,000		
33600		CDOS PRNTR GRANT PROGRAM					
33603		INSTITUTE FOR RESPONSIVE GVMNT		13,500			
		TOTAL	120,807	120,000	120,000		
EXPENDITURES							
51404		ELECTION JUDGES	52,779	13,000	35,000	22,000	169%
52610		SOCIAL SECURITY	1,541	806	2,170	1,364	169%
52611		MEDICARE	360	189	508	319	169%
52620		WORKERS COMPENSATION	501	127	500	373	294%
52634		UNEMPLOYMENT INSURANCE	106	26	70	44	169%
		TOTAL PERSONNEL EXP	55,287	14,148	38,248	24,100	170%
53100		OFFICE SUPPLIES	81,602	30,000	60,000	30,000	100%
53101		SUBSCRIPTIONS	309	900	900		
54100		PROF SERVICES/BAR ELECT PRO	10,887	9,048	14,796	5,748	64%
54210		TELEPHONE/INTERNET/INTERNET	1,379	1,280	1,280		
54220		POSTAGE	12,894	6,000	9,000	3,000	50%
54300		FUEL/MILEAGE		150	150		>100%
54400		ADVERTISING	731	400	800	400	100%
54830		OPEX MAINTENANCE CONTRACT	955	1,016	1,067	51	5%
54920		ELECTION EQUIP LEASE	20,317	29,285	29,871	586	2%
55100		MISCELLANEOUS	100	275	200	-75	-27%
55113		HAVA COMPLIANCE		300	300		
55200		MEMBERSHIP & DUES		200	200		
55204		MEETING EXPENSE	120	1,000	1,000		>100%
55700		STAFF TRAINING		300	300		
59010		CAPITAL OUTLAY					#DIV/0!
		ELECTION EXPENDITURES	129,294	80,154	119,864	39,710	50%
RESTRICTED FUNDS FOR ELECTIONS							
56009		ELTN/VOTING MACHINE/FEDERAL	1,376		1,440	1,440	>100%
56010		ELTN/HART ELECTION EQUIPMENT	436		3,645	3,645	>100%
56013		CDOS PRNTR GRANT PROGRAM	4,570				
55126		STATE GRANT ELECTION SECURITY					
55135		INSTITUTE FOR RESPONSIVE GVMNT	4,500	13,500			
		TOTAL OTHER	10,882	13,500	5,085	-8,415	>100%
		ELECTION EXPENDITURES	195,463	107,802	163,197	55,395	51%
		23.49800.58686	CAPITAL EXPENDITURE REQUEST		(REC)		
		14 LAPTOPS			6,790		

LOGAN COUNTY
Sterling, Colorado

11/7/2025		TREASURER 01.403.40300.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
REVENUE							
		COUNTY TREAS COMM & FEES	420,604	463,000	420,000	-43,000	-9%
		TAX ADVERTISING	4,662	4,500	4,500		
		TAX SALE	836	800		-800	-100%
		TOTAL	426,102	468,300	424,500		
EXPENDITURES							
	# OF EMPLOYEES						
51100	1	ELECTED OFFICIALS SALARIES	81,465	81,465	81,465		
51200	3	FULL TIME SALARIES	145,191	156,602	165,998	9,396	6%
51400		TEMPORARY & OVERTIME					
		TOTAL SALARIES	226,656	238,067	247,463	9,396	4%
52610		SOCIAL SECURITY	12,757	13,451	15,343	1,892	14%
52611		MEDICARE TAX	2,984	3,142	3,588	446	14%
52620		WORKERS COMPENSATION	169	145	170	25	17%
52630		RETIREMENT	9,066	9,523	9,899	376	4%
52631		HEALTH INSURANCE	57,575	61,592	56,503	-5,089	-8%
52632		LIFE INSURANCE	224	203	268	65	32%
52633		ST/LT DISABILITY	598	505	878	373	73.86%
52634		UNEMPLOYMENT INSURANCE	290	313	332	19	6%
		TOTAL PERSONNEL EXPENSE	310,319	326,941	334,444	7,503	2%
53100		OFFICE SUPPLIES	10,199	20,000	22,500	2,500	13%
54100		PROF SERV(SEVRD MNRL RESEARCH & DIGITIZING RECORDS)	1,206	2,500	44,000	41,500	1660%
54210		TELEPHONE/INTERNET	2,276	3,500	3,700	200	6%
54220		POSTAGE	18,951	15,000	18,500	3,500	23%
54300		FUEL/MILEAGE	78	100	100		
54400		ADVERTISING	4,162	15,000	15,000		
54620		BONDS			86	86	#DIV/0!
54820		REPAIR & MAINT/EQUIPMENT		200	500	300	150%
54830		MAINTENANCE CONTRACTS	1,225	550	1,000	450	82%
54835		WEB PAGE		4,000		-4,000	-100%
54841		TREASURER SYST/MSA/INCODE	40,401	77,860	100,000	22,140	28%
55100		MISCELLANEOUS	665	600	1,250	650	108%
55200		MEMBERSHIP & DUES	425	425	500	75	18%
55204		MEETING EXPENSE	1,167	1,000	2,500	1,500	150%
55700		STAFF TRAINING	44	1,500	2,500	1,000	>100%
59010		CAPITAL OUTLAY					>100%
		TOTAL OPERATING EXPENSE	80,799	142,235	212,136	69,901	49%
		TREASURER EXPENDITURES	391,118	469,176	546,580	77,404	16%
					(REC)		
		23.49800.58688	TOTAL EXPENDITURE REQUEST				
		1	COMPUTERS (4)		9,600		

LOGAN COUNTY
Sterling, Colorado

11/7/2025		PUBLIC TRUSTEE 01.403.40323.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
REVENUE							
		PUBLIC TRUSTEE FEES	21,711	20,000	20,000		
EXPENDITURES 01.403.40323							
51102		PUBLIC TRUSTEE SALARY	12,500	12,500	12,500		
		TOTAL SALARIES	12,500	12,500	12,500		
52610		SOCIAL SECURITY	769	775	775		
52611		MEDICARE TAX	180	181	181		
52620		WORKERS COMPENSATION	10	8	10	2	25%
52630		RETIREMENT	500	500	500		
52631		HEALTH INSURANCE	1,632	1,761	1,937	176	10%
52632		LIFE INSURANCE	5	5	5		
		TOTAL PERSONNEL EXPENSE	15,596	15,730	15,908	178	1%
53100		OFFICE SUPPLIES		600	600		
54100		PROFESSIONAL SERVICES					#DIV/0!
54220		POSTAGE					>100%
54300		FUEL/MILEAGE					>100%
54620		BONDS					
55100		MISCELLANEOUS			200	200	#DIV/0!
55200		MEMBERSHIP & DUES	425	425	425		
55204		MEETING EXPENSE	53	1,250	1,250		>100%
55700		STAFF TRAINING					
59010		CAPITAL OUTLAY					#DIV/0!
		AUDIT ADJUSTMENT					
		TOTAL OPERATING EXPENSE	478	2,275	2,475	200	9%
		PUBLIC TRUSTEE EXPENDITURES	16,074	18,005	18,383	378	2%

LOGAN COUNTY
Sterling, Colorado

11/7/2025		ASSESSOR 01.404.40400.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
		REVENUE					
		ASSESSOR FEES	40	50	50		
		GIS FUNDING/E911	2,060	3,435	2,000		
		EXPENDITURES					
		# OF EMPLOYEES					
51100	1	ELECTED OFFICIALS SALARIES	81,465	81,465	81,465		
51200	7	FULL TIME SALARIES	347,200	361,420	386,077	24,657	7%
51400		TEMPORARY & OVERTIME					
		TOTAL SALARIES	428,665	442,885	467,542	24,657	6%
52610		SOCIAL SECURITY	25,205	26,042	29,221	3,179	12%
52611		MEDICARE TAX	5,895	6,112	6,779	667	11%
52620		WORKERS COMPENSATION	4,022	3,099	4,100	1,001	32%
52630		RETIREMENT	17,147	17,715	18,702	987	6%
52631		HEALTH INSURANCE	108,726	112,675	113,006	331	
52632		LIFE INSURANCE	506	506	536	30	6%
52633		ST/LT DISABILITY	1,437	1,174	1,244	70	6%
52634		UNEMPLOYMENT INSURANCE	694	723	772	49	7%
		TOTAL PERSONNEL EXPENSE	592,297	610,931	641,902	30,971	5.07%
53100		OFFICE SUPPLIES	8,858	6,000	6,000		
53113		APPRAISAL SUBSCRIPTIONS		1,000	1,000		
53116		LICENSE RENEWALS	670	25,000	25,000		
54100		PROFESSIONAL SERVICES	46,515	60,000	60,000		
54210		TELEPHONE/INTERNET	3,668	4,000	4,000		
54220		POSTAGE	1,810	11,774	3,500	-8,274	-70%
54300		FUEL/MILEAGE	581	1,000	1,000		
5440		ADVERTISING	617	1,500	1,500		
54820		REPAIR & MAINT/EQUIPMENT		1,000	1,000		
54830		MAINTENANCE CONTRACTS	6,762	5,800	5,800		
54833		ASSMNT SOFTWR SUPP	22,582	95,875	95,875		
54836		SPATIALEST SYSTEM	2,000	4,000		-4,000	>100%
54837		GIS MAPPING SYSTEM	62,633	60,000	60,000		
54838		SFTWR/HRDWARE SUPPORT	4,560	2,000	2,000		
55100		MISCELLANEOUS		100	100		
55200		MEMBERSHIP & DUES	2,566	3,000	3,000		
55204		MEETING EXPENSE	3,804	7,000	7,000		
55700		STAFF TRAINING	4,203	4,500	4,500		
59010		CAPITAL OUTLAY	2,630				#DIV/0!
		TOTAL OPERATING EXPENSE	174,459	293,549	281,275	-12,274	-4%
		ASSESSOR EXPENDITURES	766,756	904,480	923,177	18,697	2%
					(REC)		
		CAPITAL EXPENDITURE REQUEST					
		23.49800.58687	COMPUTERS (3)		5,400		
		23.49800.58687	HP DESIGNJET T1700		9,275		
				Total	14,675		

LOGAN COUNTY
Sterling, Colorado

11/7/2025		MAINTENANCE - BUILDINGS & GROUNDS 01.406.40600.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
		# OF EMPLOYEES					
51200	12	FULL TIME SALARIES	532,958	528,000	588,574	57,125	11%
51202		ON CALL PAY	12,546	13,000	14,000		
51300	1	PART TIME SALARIES	6,066	13,650	27,316	13,666	100%
51400		TEMPORARY & OVERTIME	2,052	15,000	10,000	-5,000	-33%
		TOTAL SALARIES	553,622	569,650	636,441	66,791	12%
52610		SOCIAL SECURITY	34,195	35,318	39,676	4,141	12%
52611		MEDICARE TAX	7,997	8,260	9,278	968	12%
52620		WORKERS COMPENSATION	10,271	9,200	11,000	1,800	20%
52630		RETIREMENT	21,334	21,120	23,543	2,285	11%
52631		HEALTH INSURANCE	136,191	168,000	183,635	15,635	9%
52632		LIFE INSURANCE	647	667	871	204	31%
52633		ST/LT DISABILITY	2,149	1,600	1,942	331	21%
52634		UNEMPLOYMENT INSURANCE	1,107	1,139	128	134	12%
		TOTAL PERSONNEL EXPENSE	767,513	814,954	911,112	92,289	11%
53100		OFFICE SUPPLIES	3,045	4,500	4,500		
53200		OPERATING SUPPLIES	3,294	1,500	2,000	500	33%
53280		GAS/OIL/ANTIFREEZE	6,766	6,000	6,000		
53300		REPAIR & MAINT SUPPLIES	1,835	1,400	1,500	100	7%
53310		REPAIR & MAINT - VEHICLES	9,180	8,000	8,000		
54100		PROFESSIONAL SERVICES	45	500	500		
54210		TELEPHONE/INTERNET	3,578	4,500	4,500		
54220		POSTAGE	323	300	300		
54400		ADVERTISING		500	500		
54700		UTILITIES	15,236	9,000		-9,000	-100%
54810		REPAIR & MAINT (BLDG & GRNDS)	751	1,500		-1,500	-100%
54820		REPAIR & MAINT/EQUIPMENT	14	1,500	2,000	500	33%
55100		MISCELLANEOUS	11	500	500		
55700		STAFF TRAINING	4,196	4,000	4,500	500	13%
59010		CAPITAL OUTLAY		3,237		-3,237	-100%
		TOTAL OPERATING EXPENSE	48,274	46,937	34,800	-12,137	-26%
		MAINTENANCE EXPENDITURES	815,787	861,891	945,912	80,152	9%
		CAPITAL EXPENDITURE REQUEST			(REC)		
		23.49800.58712	SIDE BY SIDE UTV		-0-		
					-0-		
		S&U TAX CAPITAL IMPROVEMENT FUND					
		24.49801.54700	UTILITIES		12,000		
		24.49801.54810	BUILDING REPAIRS		2,000		

LOGAN COUNTY
Sterling, Colorado

11/10/2025		MAINTENANCE - COURTHOUSE 01.406.40601	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
	53200	OPERATING SUPPLIES	10,315	15,000	15,000		
	53300	REPAIR & MAINT SUPPLIES		100	100		
	54100	PROFESSIONAL SERVICES	12,948	9,000	9,000		
	54210	TELEPHONE/INTERNET	681	900	900		
	54700	UTILITIES	69,683	60,000		-60,000	-100%
	54809	ANNEX EXPENSES	11,831	3,000	10,000	7,000	233%
	54810	REPAIR & MAINT (BLDG & GRNDS	20,248	30,000		-30,000	-100%
	54812	GAZEBO (INC RPRS & UTILITIES)	472	8,879	1,000	-7,879	-89%
	54813	GRASS & TREE REPLACEMENT	113	500	1,500	1,000	200%
	54818	DONATED TREE EXPENSE		500	500		
	54820	REPAIR & MAINT/EQUIPMENT		1,000	1,000		
	54830	MAINTENANCE CONTRACT	4,669	7,000	7,000		
	54843	ANNEX ELEV MAINT CONTR (7 YR)	9				#DIV/0!
	54920	EQUIP & FIXTURE RENTAL	338	500	500		
	55100	MISCELLANEOUS	228	200	250	50	>100%
	55312	CH EXTERIOR LIGHTING	3,750	130,000	5,000	-125,000	-96%
	59010	CAPITAL OUTLAY					
		TOTAL OPERATING EXPENSE	135,285	266,579	51,750	-214,829	-81%
	54808	REDI GRANT ANNEX EXPENSE					#DIV/0!
		MAINTENANCE EXPENDITURES	135,285	266,579	51,750	-214,829	-81%

		CAPITAL EXPENDITURE REQUEST	(REC)		
		23..49800.58712			
		S&U TAX CAPITAL IMPROVEMENT FUND			
		24.49800.54700	UTILITIES	60,000	
		24.49805.54810	A/C SURGE PROTECTION DEVICE	10,000	
		24.49805.59030	PARKING LOT RESTRUCTURE	20,000	
		24.49805.59030	NEW LAMP POLES (4)	3,200	
			TOTAL	93,200	

LOGAN COUNTY
Sterling, Colorado

11/10/2025		MAINTENANCE - JUSTICE CENTER 01.406.40602.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
53200		OPERATING SUPPLIES	20,732	20,000	25,000	5,000	25%
53300		REPAIR & MAINT SUPPLIES	616	500	1,000	500	100%
54100		PROFESSIONAL SERVICES	13,324	12,000	12,000		
54210		TELEPHONE/INTERNET	5,830	7,000	7,000		
54700		UTILITIES					
54810		REPAIR & MAINT (BLDG & GRNDS	16,920	20,000		-20,000	-100%
54813		GRASS & TREE REPLACEMENT		500	500		>100%
54820		REPAIR & MAINT/EQUIPMENT	122	1,000	1,000		
54821		REPAIR & MAINT/JAIL RELATED	25,474	12,000	12,000		
54830		MAINTENANCE CONTRACT	20,707	30,000	30,000		
54920		EQUIP & FIXTURE RENTAL	162	500	500		
55100		MISCELLANEOUS					>100%
59010		CAPITAL OUTLAY					
		TOTAL OPERATING EXPENSE	103,887	103,500	89,000	-14,500	-14%
		MAINTENANCE EXPENDITURES	103,887	103,500	89,000	-14,500	-14%

S&U TAX CAPITAL IMPROVEMENT FUND					(REC)		
		24.49810.54700	UTILITIES		250,000		
		24.49810.54810	WINDOW AND SEAM REPAIRS		8,000		
		24.49810.54810	MISCELLANEOUS		18,000		
		24.49810.54830	KUBL MAINTENANCE CONTRAC		10,650		
		24.49810.59030	FIRE PANEL UPGRADE		15,000		
		24.49810.59030	JAIL INTERCOM UPGRADE		20,000		
		24.49810.59030	CURB REPAIRS		12,000		
		24.49810.59030	JAIL RECREATION YARD DIRT V		8,000		
				TOTAL	341,650		

LOGAN COUNTY
Sterling, Colorado

11/10/2025		MAINTENANCE - CENTRAL SERV BLDG 01.40603	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
	53200	OPERATING SUPPLIES	8,906	9,000	9,300	300	3%
	53300	REPAIR & MAINT SUPPLIES		500	500		
	54100	PROFESSIONAL SERVICES	4,511	3,400	3,500	100	3%
	54700	UTILITIES	42,424	40,000		-40,000	-100%
	54810	REPAIR & MAINT (BLDG & GRNDS	5,979	10,000		-10,000	-100%
	54813	GRASS & TREE REPLACEMENT		100	500	400	400%
	54820	REPAIR & MAINT/EQUIPMENT		500	500		
	54830	MAINTENANCE CONTRACT	360		2,000	2,000	#DIV/0!
	54920	EQUIP & FIXTURE RENTAL		500	500		
	55100	MISCELLANEOUS		100	100		
	59010	CAPITAL OUTLAY					
		TOTAL OPERATING EXPENSE	62,180	64,100	16,900	-47,200	-74%
		MAINTENANCE EXPENDITURES	62,180	64,100	16,900	-47,200	-74%
		S&U TAX CAPITAL IMPROVEMENT FUND			(REC)		
		24.49815.54700	UTILITIES		40,000		
		24.49815.54810	MISCELLANEOUS REPAIRS		10,000		
		24.49815.59030	HVAC UPGRADES		80,000		
		24.49815.59030	CONCRETE PARKING LOT		25,000		
				TOTAL	155,000		

LOGAN COUNTY
Sterling, Colorado

11/10/2025		MAINTENANCE - HERITAGE BLDG 01.406.40604.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
	53200	OPERATING SUPPLIES	2,525	2,500	3,000	500	20%
	53300	REPAIR & MAINT SUPPLIES					>100%
	54100	PROFESSIONAL SERVICES	2,873	1,500	2,000	500	33%
	54700	UTILITIES	27,647	25,000		-25,000	-100%
	54810	REPAIR & MAINT (BLDG & GRNDS	3,219	5,000		-5,000	-100%
	54820	REPAIR & MAINT/EQUIPMENT		500	1,000	500	100%
	54830	MAINTENANCE CONTRACT			1,000	1,000	#DIV/0!
	54920	EQUIP & FIXTURE RENTAL					
	55100	MISCELLANEOUS					
	55101	SR CENTER REC CENTER		1,300	1,500		
	59010	CAPITAL OUTLAY					
		TOTAL OPERATING EXPENSE	36,264	35,800	8,500		-76%
		MAINTENANCE EXPENDITURES	36,264	35,800	8,500		-76%

		S&U TAX CAPITAL IMPROVEMENT FUND	(REC)		
		24.49830.54700	UTILITIES	26,000	
		24.49830.54810	REPLACE FLOOR DRAINS IN KITC	25,000	
		24.49830.54810	MISCELLANEOUS	5,000	
			TOTAL	56,000	

LOGAN COUNTY
Sterling, Colorado

11/10/2025		MAINTENANCE - EMERGENCY SERVICES 01.406.40605	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
	53200	OPERATING SUPPLIES	35	500	1,000	500	100%
	53300	REPAIR & MAINT SUPPLIES					>100%
	54100	PROFESSIONAL SERVICES					#DIV/0!
	54700	UTILITIES	4,110	4,200		-4,200	-100%
	54810	REPAIR & MAINT (BLDG & GRNDS	1,105	1,000		-1,000	-100%
	54820	REPAIR & MAINT/EQUIPMENT	10		500	500	#DIV/0!
	59010	CAPITAL OUTLAY					
		TOTAL OPERATING EXPENSE	5,260	5,700	1,500		-74%
		MAINTENANCE EXPENDITURES	5,260	5,700	1,500		-74%
		S&U TAX CAPITAL IMPROVEMENT FUND					
					(REC)		
		24.49818.54700	UTILITIES		4,500		
		24.49818.54810	MISCELLANEOUS		1,000		
		24.49818.54810	INSTALL MINI SPLIT HVAC SYST		10,000		
		24.49818.59030	RENOVATE BLDG		150,000		
				TOTAL	165,500		

LOGAN COUNTY
Sterling, Colorado

		DISTRICT ATTORNEY 01.415.41500	ACTUAL 2024		PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
11/10/2025								
54100		PROFESSIONAL SERVICES	627,793		627,793	662,793	35,000	6%
		DISTRICT ATTORNEY EXPENDITURES	627,793		627,793	662,793		

LOGAN COUNTY
Sterling, Colorado

		SHERIFF 01.421.42110.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
REVENUE							
33030	SEARCH & RESCUE GRANT		13,535				
33033	BULLETPROOF VESTS GRANT		2,020	4,000	4,000		
33034	POST GRANT		13,168	6,909	6,000	-909	-13%
33041	DUI ENFORCEMENT		11,350	15,000	15,000		
34001	SHERIFF FEES		37,419	25,000	25,000		
36424	CONTRACTED OT/OT REIMBURSEMENT		7,597	7,569	7,000	-569	-8%
39141	SHERIFF/REV & RESTITUTION		17,351	18,000	15,000	-3,000	-17%
39148	CONCEALED WEAPONS PERMIT FEES		20,351	20,000	20,000		
39149	VIN INSPECTION FEES		7,788	3,000	3,000		
39158	SHERIFF ADMIN REV - MATCHES EXP		1,676	600	1,500	900	150%
39161	CRT REVENUE		1,103	500	500		
	TOTAL		133,358	100,578	97,000	-3,578	-4%
EXPENDITURES							
	# OF EMPLOYEES						
51100	1 ELECTED OFFICIALS SALARIES		105,834	105,834	105,834		
51200	24 FULL TIME SALARIES		1,313,124	1,400,000	1,679,113	279,113	20%
51202	ON CALL PAY		11,372	11,339	12,000	661	6%
51206	SPECIALTY/INSTRUCTOR PAY		14,731	15,038	15,000		
51400	TEMPORARY & REG DUTY OT		90,155	84,000	65,000	-19,000	-23%
51401	CONTRACTED/DUI OT		14,830	19,300	20,000	700	4%
52500	SICK LEAVE RESERVE LIABILITY						>100%
	TOTAL SALARIES		1,550,046	1,635,511	1,896,947	261,436	16%
52610	SOCIAL SECURITY		92,317	97,640	117,611	19,971	20%
52611	MEDICARE TAX		21,587	22,897	27,506	4,609	20%
52620	WORKERS COMPENSATION		31,085	28,853	32,000	3,147	11%
52630	RETIREMENT		56,822	60,233	71,398	11,165	19%
52631	HEALTH INSURANCE		270,792	316,586	353,145	36,559	12%
52632	LIFE INSURANCE		1,340	1,425	1,675	250	18%
52633	ST/LT DISABILITY		5,299	4,190	5,412	1,222	29%
52634	UNEMPLOYMENT INSURANCE		2,888	3,059	3,582	523	17%
	TOTAL PERSONNEL EXPENSES		2,032,176	2,170,394	2,509,276	338,882	16%
53100	OFFICE SUPPLIES		4,887	5,000	6,000	1,000	20%
53200	OPERATING SUPPLIES		6,509	10,000	10,000		
53219	K-9 SUPPLIES		3,897	8,000	12,000	4,000	50%
53220	FIREARMS & AMMUNITION		12,976	12,000	12,000		
54100	PROFESSIONAL SERVICES				1,000	1,000	#DIV/0!
54102	E911 DISPATCHING SERVICES		344,196	387,499	330,162	-57,337	-15%
54103	CONCEALED WEAPONS PERMIT		200	1,000	2,000	1,000	100%
54109	SEXUAL ASSAULT KITS/EXAMS		1,300	1,000	2,500	1,500	150%
54117	LC BLUE SANTA			700		-700	-100%
54210	TELEPHONE/INTERNET		24,026	25,500	25,500		
54220	POSTAGE		1,838	2,500	5,000	2,500	100%
54300	FUEL		55,058	70,000	75,000	5,000	7%
54400	ADVERTISING			500	500		
54800	REPAIRS & MAINT CARS		93,861	75,000	75,000		
54820	REPAIR & MAINT/EQUIPMENT			2,500	5,000	2,500	100%
54830	MAINTENANCE CONTRACTS		59,362	65,000	65,000		
54920	EQUIP & FIXTURE RENTAL (TAZORS)			2,500	8,700	6,200	248%
54930	COMMUNITY RESOURCE TEAM (CRT)		1,848	6,000	6,000		
55100	MISCELLANEOUS		230	1,000	1,000		
55200	MEMBERSHIP & DUES		4,717	4,972	5,000	28	1%
55204	MEETING EXPENSE		2,456	3,000	4,000	1,000	33%
55610	UNIFORMS		8,004	7,000	7,000		
55611	SRT TEAM		916	4,000	4,000		
55612	VESTS		7,340	5,000	7,000	2,000	40%
55613	SEARCH & RESCUE		1,995	3,500	3,500		
55617	SEARCH & RESCUE GRANT						#DIV/0!
55700	STAFF TRAINING		30,718	15,000	15,000		
55701	PSYCHOLOGICAL EVALUATIONS		2,275	2,500	3,000	500	20%
55710	INVESTIGATIVE WORK		7,793	7,500	7,500		
55721	SHRF ADMIN EXPENSES		1,606	1,500	1,500		
55722	INVESTIGATION CKG & SAVINGS				1,000	1,000	#DIV/0!
59010	CAPITAL OUTLAY		13,535				
	TOTAL OPERATING EXPENSES		691,543	729,671	700,862	-28,809	-4%
	SHERIFF EXPENDITURES		2,723,719	2,900,065	3,210,138	310,073	11%
CAPITAL EXPENDITURE REQUEST					(REC)		
	23.498.49800.58691	MAGNETIC REFLECTIVE SIGNAGE			3,000		
	23.498.49800.58691	CRASH OVERLAY SIGNAGE			564		
	23.498.49800.58699	(2) DODGE DURANGOS EQUIPPED			143,308		
	23.498.49800.58699	(1) K9 DODGE DURANGO EQUIPPE			78,425		
	23.498.49800.58699	226 CFMOTO SIDE BY SIDE			32,148		
					257,445		

LOGAN COUNTY
Sterling, Colorado

		JAIL 01.421.42120.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
REVENUE							
33012	NON COUNTY PRISONERS		238,484	208,332	75,000	-133,332	-64%
39142	COMMISSARY		12,648	12,000	25,000	13,000	108%
39144	INMATE PHONE REVENUE		7,259	11,000	17,000	6,000	55%
	TOTAL		258,391	231,332	117,000	-114,332	-49%
EXPENDITURES							
	# OF EMPLOYEES						
51200	26 FULL TIME SALARIES		1,141,613	1,312,371	1,588,540	276,169	21%
51202	ON CALL PAY		18,811	20,000	20,000		
51206	SPECIALTY/INSTRUCTOR PAY		808	9,300	10,500		
51300	PART TIME SALARIES		6,740	3,766		-3,766	
51400	TEMPORARY & OVERTIME		134,393	193,000	60,000	-133,000	-69%
51401	CONTRACTED OT		3,459	3,400	3,000	-400	
	TOTAL SALARIES		1,305,824	1,541,837	1,682,040	140,203	9%
52610	SOCIAL SECURITY		80,469	93,898	104,286	10,388	11%
52611	MEDICARE TAX		18,820	22,048	24,390	2,342	11%
52620	WORKERS COMPENSATION		25,768	24,340	28,000	3,660	15%
52630	RETIREMENT		45,927	52,645	63,542	10,897	21%
52631	HEALTH INSURANCE		156,695	200,000	367,271	167,271	84%
52632	LIFE INSURANCE		1,126	1,209	1,742	533	44%
52633	ST/LT DISABILITY		4,477	3,548	5,120	1,572	44%
52634	UNEMPLOYMENT INSURANCE		2,612	3,084	3,364	280	9%
	TOTAL PERSONNEL EXPENSES		1,641,718	1,942,609	2,279,755	337,146	17%
53100	OFFICE SUPPLIES		6,088	4,500	4,500		
53200	OPERATING SUPPLIES		19,805	30,000	40,000	10,000	33%
53210	FOOD & MEALS		222,604	280,000	280,000		
54100	PROFESSIONAL SERVICES**			400	500	100	25%
54115	PRISON TRANSPORT SERVICES		12,125	25,000	30,000	5,000	20%
54131	OTHER MEDICAL		7,948	20,000	25,000	5,000	25%
54208	MEDICAL SERVICE AGREEMENT		277,020	288,191	296,837	8,646	3%
54209	INMATE CATASTROPHIC INS		4,176	5,800	5,800		
54211	TELEVISION		3,704	3,600	5,000	1,400	39%
54300	FUEL		6,898	13,000	17,000	4,000	31%
54820	REPAIR & MAINT/EQUIPMENT		3,193	3,000	3,000		
54830	MAINTENANCE CONTRACTS		24,933	24,000	24,000		
55100	MISCELLANEOUS			200	200		
55200	MEMBERSHIP & DUES		70	350	350		
55204	MEETING EXP (ALL COSTS)		150	150	150		
55610	UNIFORMS		116				#DIV/0!
55700	JAILER TRAINING		300				
59010	CAPITAL OUTLAY						
	TOTAL OPERATING EXPENSES		589,130	698,191	732,337	34,146	5%
55711	COMMISSARY/INMATE SUPPLIES		22,461	20,000	25,000	5,000	25%
	TOTAL OTHER		22,461	20,000	25,000	5,000	25%
	JAIL EXPENDITURES		2,253,309	2,660,800	3,037,092	376,292	14%
CAPITAL EXPENDITURE REQUEST					(REC)		
	23.49800.58690						

LOGAN COUNTY
Sterling, Colorado

11/10/2025		CORONER 01.421.42130.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
		# OF EMPLOYEES					
51100	1	ELECTED OFFICIALS SALARIES	81,465	81,465	81,465		
		TOTAL SALARY	81,465	81,465	81,465		
52610		SOCIAL SECURITY	4,860	4,863	5,051	188	4%
52611		MEDICARE TAX	1,136	1,136	1,181	45	4%
52620		WORKERS COMPENSATION	294	312	350	38	12%
52630		RETIREMENT	3,259	3,259	3,259		
52631		HEALTH INSURANCE	12,269	13,237	14,126	889	7%
52632		LIFE INSURANCE	29	28	67	39	139%
		TOTAL PERSONNEL EXPENSE	103,312	104,300	105,499	1,199	1%
53100		OFFICE SUPPLIES	115	350	350		
53200		OPERATING SUPPLIES	2,150	2,500	3,000	500	20%
53900		AUTOPSIES	25,767	45,000	45,000		
53910		SECRETARIAL	600	700	700		
54100		PROFESSIONAL SERVICES	66,802	80,000	85,000	5,000	6%
54113		TOXICOLOGY	4,473	10,000	10,000		
54115		TRANSPORT	10,000	19,500	19,500		
54210		TELEPHONE/INTERNET/PAGER	924	1,250	1,250		
54300		FUEL/MILEAGE		100	150	50	>100%
55100		MISCELLANEOUS					
55200		MEMBERSHIP & DUES	1,287	1,480	1,650	170	11%
55204		MEETING EXPENSE	2,661	4,000	3,500	-500	-13%
55700		STAFF TRAINING	1,820	3,500	3,500		
59010		CAPITAL OUTLAY					
		AUDIT ADJUSTMENT					
		TOTAL OPERATING EXPENSE	116,599	168,380	173,600	5,220	3%
		CORONER EXPENDITURES	219,911	272,680	279,099	6,419	2%
		CAPITAL EXPENDITURE REQUEST			(REC)		
		23.49800.58713	VEHICLE, ALL WHEEL DRIVE VAN, BODY COOLER, LIFT, RACKS, COMPUTER PRINTER, BODY TRAYS, MONITOR,		91,401		
		S&U TAX CAPITAL IMPROVEMENT FUND					
		24.49818.59030	REMODEL CORONER BUILDING		150,000		

LOGAN COUNTY
Sterling, Colorado

11/7/2025		VICTIMS ADVOCATE 01.421.42140.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
REVENUE							
		VALE GRANT	34,023	30,000	30,523	523	2%
		VALE SCHOLARSHIP GRANT					
		TOTAL	34,023	30,000	30,523	523	2%
EXPENSES - 01.42140							
		# OF EMPLOYEES					
51200	1	COUNTY FUNDED SALARY	26,176	34,677	35,953	1,276	4%
		TOTAL SALARY	26,176	34,677	35,953	1,276	4%
52610		SOCIAL SECURITY	3,217	2,150	3,855	1,705	79%
52611		MEDICARE TAX	752	503	902	399	79%
52620		WORKERS COMPENSATION	127	69	100	31	45%
52630		RETIREMENT	2,096	2,335	2,487	152	7%
52631		HEALTH INSURANCE	12,269	13,237	14,126	889	7%
52632		LIFE INSURANCE	67	67	67		
52633		ST/LT DISABILITY	219	186	200	14	8%
52634		UNEMPLOYMENT	105	117	124	7	6%
		TOTAL PERSONNEL EXPENSE	45,028	53,341	57,814	4,473	8%
53100		OFFICE SUPPLIES	182				
54100		PROFESSIONAL SERVICES			4,000	4,000	#DIV/0!
54210		TELEPHONE/INTERNET/PAGER	550	600	600		
54300		FUEL/MILEAGE	587	500	900	400	80%
55204		MEETING EXPENSE		600	1,500	900	150%
		TOTAL OPERATING EXPENSE	1,319	1,700	7,000	5,300	312%
		COUNTY FUNDED EXPENDITURES	46,347	55,041	64,814	9,773	18%

EXPENSES - 01.421.42142.							
51200		VALE GRANT SALARY	26,223	23,700	26,223	2,523	11%
		TOTAL SALARY	26,223	23,700	26,223	2,523	
		TOTAL PERSONNEL EXPENSE	26,223	23,700	26,223	2,523	
53200		SUPPLIES/OPERATING/TRAINING	5,130	2,500	1,800	-700	
55204		MEETING EXPENSE	1,943	2,000	2,500	500	
55205		VALE SCHOLARSHIP					
		TOTAL OPERATING EXPENSE	7,073	4,500	4,300	-200	
		VALE EXPENDITURES	33,296	28,200	30,523	2,323	

		TOTAL PERSONNEL EXP	71,251	77,041	84,037	6,996	9%
		TOTAL OPERATING EXP	8,392	6,200	11,300	5,100	82%

TOTAL VICTIMS ASSISTANCE EXPENDITURES			79,643	83,241	95,337	12,096	15%

LOGAN COUNTY
Sterling, Colorado

11/7/2025		EMERGENCY MANAGEMENT 01.421.42410	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
REVENUE							
33039		EMERGENCY MGR GRANT	56,880	48,181	20,500	-27,681	-57%
33040		OEM GRANT		48,074			
		TOTAL	56,880	96,255	20,500	-75,755	-79%
EXPENDITURES							
	# OF EMPLOYEES						
51200	1	FULL TIME SALARIES	69,093	57,324	60,765	3,441	6%
51400		TEMPORARY & OVERTIME	7,520	1,000	1,000		
		TOTAL SALARIES	76,613	58,324	61,765	3,441	6%
52610		SOCIAL SECURITY	4,764	3,616	3,829	213	6%
52611		MEDICARE TAX	1,114	846	896	50	6%
52620		WORKERS COMPENSATION	113	89	100	11	12%
52630		RETIREMENT	2,764	2,293	2,431	138	6%
52631		HEALTH INSURANCE	9,972	13,237	14,126	889	7%
52632		LIFE INSURANCE	47	58	67	9	16%
52633		ST/LT DISABILITY	230	185	196	11	6%
52634		UNEMPLOYMENT INSURANCE	153	117	124	7	6%
		TOTAL PERSONNEL EXPENSE	95,770	78,765	83,534	4,769	6%
53100		OFFICE SUPPLIES	668	1,300	1,500	200	15%
53104		EMERGENCY OP CNTR SUPPLIES	640	1,100	1,400	300	27%
54100		PROFESSIONAL SERVICES	1,900		4,900	4,900	#DIV/0!
54210		TELEPHONE/INTERNET	3,367	3,650	3,650		
54220		POSTAGE	27	50	100	50	100%
54300		FUEL/MILEAGE	1,786	1,000	2,500	1,500	150%
54400		ADVERTISING		628	500	-128	-20%
54800		REPAIRS & MAINT/VEHICLES	9,502	10,460	2,500	-7,960	-76%
54820		REPAIR & MAINT/EQUIPMENT	156		1,300	1,300	#DIV/0!
54830		MAINTENANCE CONTRACTS	2,569	1,500	2,600	1,100	73%
54845		EMERGENCY NOTIFICATION SYST		4,000	4,000		
54910		RENTAL - OFFICE SPACE	4,800	4,800	4,800		
55100		MISCELLANEOUS	1,042	350	500	150	43%
55200		MEMBERSHIP & DUES	1,363	750	1,400	650	87%
55204		MEETING EXPENSE	4,838	1,000	2,000	1,000	100%
55610		UNIFORMS		310	350	40	13%
55700		STAFF TRAINING	1,638		1,500	1,500	#DIV/0!
55702		CPR TRAINING/EXPENSES			550	550	>100%
59010		CAPITAL OUTLAY	12,500				
		TOTAL OPERATING EXPENSE	46,796	30,898	36,050	5,152	17%
56702		EQ RESERVE 50/50 GRANT		48,074		-48,074	>100%
		EMERGENCY MGMNT EXPENDITURES	142,566	157,737	119,584	-38,153	-24%
		CAPITAL EXPENDITURE REQUEST			(REC)		
		23.49800.58720					

LOGAN COUNTY
Sterling, Colorado

11/7/2025		EXTENSION 01.461.46100.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
		REVENUE					
33604		Outdoor Equity Grant Program		99,548	132,548	33,000	
		EXPENDITURES					
		# OF EMPLOYEES					
51105		AGENTS	102,086	109,464	112,474	3,010	3%
51200	1	FULL TIME SALARIES	39,398	41,329	46,300	4,971	12%
51400		TEMPORARY & OVERTIME	9,160	10,134	10,000	-134	-1%
		TOTAL SALARIES	150,644	160,927	168,774	7,847	5%
52610		SOCIAL SECURITY	2,999	3,191	3,491	300	9%
52611		MEDICARE TAX	728	746	816	70	9%
52620		WORKERS COMPENSATION	28	30	35	5	17%
52630		RETIREMENT	1,576	1,653	1,852	199	12%
52631		HEALTH INSURANCE	12,269	13,237	14,126	889	7%
52632		LIFE INSURANCE	58	58	67	9	16%
52633		ST/LT DISABILITY	163	133	149	16	12%
52634		UNEMPLOYMENT INSURANCE	97	103	113	10	10%
		TOTAL PERSONNEL EXPENSE	168,562	180,078	189,423	9,345	5%
53100		OFFICE SUPPLIES	2,236	2,100	2,300	200	10%
53110		LSP AGRONOMY AGENT EXP		60	200	140	233%
54210		TELEPHONE/INTERNET	1,020	1,736	1,691	-45	-3%
54220		POSTAGE	664	700	800	100	14%
54300		FUEL/MILEAGE	2,205	2,500	2,500		
54400		ADVERTISING	250	300	300		
54800		VEHICLE REPAIR/MAINTENANCE	367	1,500	1,700	200	13%
54820		REPAIR & MAINT/EQUIPMENT	1,200	685	1,200	515	75%
54830		MAINTENANCE CONTRACTS	4,212	3,850	4,000	150	4%
55100		MISCELLANEOUS					
55200		MEMBERSHIP & DUES	864	900	1,000	100	11%
55204		MEETING EXPENSE	5,167	7,300	7,500	200	3%
55700		STAFF TRAINING	179	800	800		
59010		CAPITAL OUTLAY	1,012	63,000	139,226	76,226	121%
		TOTAL OPERATING EXPENSE	19,376	85,431	163,217	77,786	91%
		CONTINGENCY					
		EXTENSION EXPENDITURES	187,938	265,509	352,640	87,131	33%
					(REC)		
					CAPITAL OUTLAY REQUEST		
		01.46100.59010	2025-2026 OUTDOOR GRANT (F		36,548		
		01.46100.59010	2026-2027 OUTDOOR GRANT		96,000		
		01.46100.59010	ARCHERY TARGETS (2024 INS		1,310		
		01.46100.59010	SHARED PRINTER WITH ATTOF		5,368		
			Total		139,226		
			CAPITAL EXPENDITURE REQUEST				
		23.49800.58683	F250 OR 2500 PICKUP		-0-		

LOGAN COUNTY
Sterling, Colorado

11/10/2025		EXTENSION FAIR 01.461.46101.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
REVENUE							
36425		DONATIONS-TROPHIES-AWARDS	12,865	9,685	10,000	315	3%
		TOTAL REVENUES	12,865	9,685	10,000	315	3%
EXPENDITURES							
53100		SUPPLIES	2,554	1,487	1,500	13	1%
53210		FOOD & MEALS/JUDGES MEALS	1,324	1,944	1,700	-244	-13%
53211		RIBBONS,PRIZES & AWARDS	14,796	14,876	15,000	124	1%
53212		PREMIUM PAYOUT	7,994	9,817	9,300	-517	-5%
53215		SPECIAL EVENTS	867		867	867	>100%
54100		PROF SERV/JUDGING & LABOR	9,688	8,624	9,800	1,176	14%
54220		POSTAGE	150	95	150	55	58%
54500		PROGRAMS & PRINTING	300	467	1,500	1,033	221%
54820		EQUIPMENT & FIXTURE REPAIR		560	800	240	43%
54830		SCALE MAINTENANCE					#DIV/0!
54920		EQUIPMENT RENTAL	656				#DIV/0!
55100		MISCELLANEOUS					
59010		CAPITAL OUTLAY	5,815				
		TOTAL OPERATING EXPENSE	44,144	37,870	40,617	2,747	7%
55325		EQUIPMENT RESERVE					>100%
		EXTENSION FAIR EXPENDITURES	44,144	37,870	40,617	2,747	7%
		CAPITAL EXPENDITURE REQUEST			(REC)		
		23.49800.58683					

LOGAN COUNTY
Sterling, Colorado

11/10/2025		FAIRGROUNDS 01.461.46300.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
51400		TEMPORARY & OVERTIME	6,450	5,426	10,000	4,574	84%
		TOTAL SALARIES	6,450	5,426	10,000	4,574	84%
52610		SOCIAL SECURITY	400	336	620	284	85%
52611		MEDICARE TAX	94	79	145	66	84%
52620		WORKERS COMPENSATION	105	25	30	5	>100%
52630		RETIREMENT					
52631		HEALTH INSURANCE					
52632		LIFE INSURANCE					
52633		ST/LT DISABILITY					
52634		UNEMPLOYMENT INSURANCE	13	11	20	9	82%
		TOTAL PERSONNEL EXPENSE	7,062	5,877	10,815	4,938	84%
53200		OPERATING SUPPLIES	13,242	13,000	12,000	-1,000	-8%
53280		GAS/OIL/ANTIFREEZE	6,763	9,000	12,000	3,000	33%
53300		REPAIR & MAINT SUPPLIES	2,140	6,000	6,000		
54100		CONTRACT/PROF SERVICES	4,009	4,000	4,000		
54210		TELEPHONE/INTERNET	3,551	5,000	5,000		
54220		POSTAGE	55	50	50		
54400		ADVERTISING			200	200	#DIV/0!
54700		UTILITIES	70,579	62,000		-62,000	-100%
54710		LOGAN WELL USERS	483		500	500	#DIV/0!
54810	*	RPR & MAINT/BLDNGS & GROUNDS	364,441	80,000		-80,000	-100%
54820		REPAIR & MAINT/EQUIPMENT	23,823	9,000	12,000	3,000	33%
54920		EQUIP & FIXTURE RENTAL	110		500	500	#DIV/0!
55100		MISCELLANEOUS			100	100	
55105		DEPOSIT REFUND	500				
55406		MEMORIAL FENCE DONATIONS	20	600	3,000		
59010		CAPITAL OUTLAY	8,115				#DIV/0!
		TOTAL OPERATING EXPENSE	497,831	188,650	55,350	-133,300	-71%
		FAIRGROUNDS EXPENDITURES	504,893	194,527	66,165	-128,362	-66%
		CAPITAL OUTLAY REQUEST			(REC)		
		01.46300.59010					
		CAPITAL EXPENDITURE REQUEST					
		23.49800.58715					
		S&U TAX CAPITAL IMPROVEMENT FUND					
		24.49820.54700	UTILITIES		65,000		
		24.49820.54810	WINDOW BLINDS(4)/MITCHEK CE		2,000		
		24.49820.54810	30X96 TABLES (10)		5,800		
		24.49820.54810	MISCELLANEOUS		80,000		
				Total 54810	87,800		
		24.49820.59030	REPLACE MIDWAY PARKING LOT ASF		550,000		
		24.49820.59030	REPLACE UNDERGROUND STORM W		100,000		
		24.49820.59030					
				Total 59030	650,000		
		TOTAL S&U TAX CAPITAL IMPROVEMENT FUND			802,800		
		CONSERVATION TRUST FUND					
		27.45211.58610	UPGRADE WROUGHT IRON FENCE A		30,000		
		27.45211.58610	MISCELLANEOUS		70,000		
				Total CTF	100,000		

LOGAN COUNTY
Sterling, Colorado

11/10/2025		SUNSET GARDENS 01.461.46350.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
51350		SHARED SALARY	5,444	5,000	5,000		
51400		TEMPORARY & OVERTIME	371		500	500	#DIV/0!
		TOTAL SALARIES	5,815	5,000	5,500	500	10%
52610		SOCIAL SECURITY	360	310	341	31	10%
52611		MEDICARE TAX	84	73	80	7	10%
52620		WORKERS COMPENSATION	148	52	60	8	15%
52630		RETIREMENT	218	200	200		
52631		HEALTH INSURANCE	867	625	650	25	4%
52632		LIFE INSURANCE	4	3	3		
52633		ST/LT DISABILITY	29	22	22		
52634		UNEMPLOYMENT INSURANCE	12	10	11	1	10%
		TOTAL PERSONNEL EXPENSE	7,537	6,295	6,867	572	9%
53200		OPERATING SUPPLIES		100	100		>100%
53280		GAS/OIL/ANTIFREEZE		100	100		
53300		REPAIR & MAINT SUPPLIES	1,167	2,000	2,000		
54100		CONTRACT/PROF SERVICES	4,000	3,500	3,500		
54700		UTILITIES	495	500	500		
54701		PORT A POTS RENTAL & CLEANING	1,150	1,500	1,500		
54710		LOGAN WELL USERS	278	250	250		
54810	*	RPR & MAINT/BLDNGS & GROUNDS	1,212	5,000	5,000		
54813		GRASS & TREE REPLACEMENT			2,500	2,500	
54820		REPAIR & MAINT/EQUIPMENT		2,000	2,000		
54920		EQUIP & FIXTURE RENTAL					
55100		MISCELLANEOUS		300	300		
59010		CAPITAL OUTLAY					#DIV/0!
59015		DONATED FUNDS PROJECTS					
		TOTAL OPERATING EXPENSE	8,302	15,250	17,750	2,500	16%
		SUNSET GARDENS EXPENDITURES	15,839	21,545	24,617	3,072	14%
		CAPITAL EXPENDITURE REQUEST			(REC)		
		23.49800.58719					

Sterling, Colorado

		CAPITAL EXPENDITURE REQUEST			(REC)		
		23.49800.58722					

LOGAN COUNTY
Sterling, Colorado

11/10/2025		SHOOTING SPORTS COMPLEX 01.461.46600.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
		REVENUE					
39164		RANGE MEMBERSHIP	14,430	12,000	12,000		
39166		SSC DONATIONS		5,650		-5,650	-100%
39167		SSC LEASE/RENTS	6,966	7,018	7,141	123	2%
39174		DAILY USE	27,707	26,000	25,000	-1,000	-4%
		TOTAL REVENUE	21,396	50,668	44,141	-6,527	-13%
		EXPENDITURES					
51350		SHARED SALARY	7,651	7,000	7,500		
51400		TEMPORARY & OVERTIME	457	500	500		
		TOTAL SALARIES	8,108	7,500	8,000	500	7%
52610		SOCIAL SECURITY	503	465	496	31	7%
52611		MEDICARE TAX	118	109	116	7	6%
52620		WORKERS COMPENSATION	206	137	150		
52630		RETIREMENT	306	280	300		
52631		HEALTH INSURANCE	1,219	1,200	1,200		
52632		LIFE INSURANCE	6	6	6		
52633		ST/LT DISABILITY	40	40	33	-7	-18%
52634		UNEMPLOYMENT INSURANCE	16	15	16	1	7%
		TOTAL PERSONNEL EXPENSE	10,522	9,752	10,317	565	6%
53200		OPERATING SUPPLIES	1,930	2,500	2,500		
53201		RANGE MEMBERSHIP EXP -	616	500	500		
53207		TARGET EXPENSE	2,558	5,500	8,000	2,500	45%
53280		GAS OIL ANITIFREEZE	149	100	100		
53300		REPAIR & MAINT SUPPLIES	1,379	750	800		
54100		PROFESSIONAL SERVICES					
54220		POSTAGE	150	150	150		
54300		FUEL/MLG (NON MTG EXP)		100	100		
54400		ADVERTISING			200		
54700		UTILITIES	2,580	3,000	3,000		
54701		RENTAL & CLEANING	1,600	2,000	2,000		
54810		REPAIR & MAINT (BLDG & GRNDS)	1,200	2,200	2,500		
54820		EQUIPMENT REPAIR	1,343		500		
55200		MEMBERSHIP & DUES					
55204		MEETING EXPENSE (INC MILEAGE)					
55700		TRAINING/NRA					
59010		CAPITAL OUTLAY					
59015		DONATED FUNDS PROJECTS	5,426	5,000	10,000		
		TOTAL OPERATING EXPENSE	18,931	21,800	30,350	8,550	39%
		SHOOTING SPORTS COMPLEX EXPENDITURES	29,453	31,552	40,667	9,115	29%
		CHANGE IN OPERATING BUDGET					
		CAPITAL EXPENDITURE REQUEST			(REC)		
		23.49800.58714					
		CAPITAL EXPENDITURE GRANT REQUEST			REVENUE		
		23.99922.33584	POLE BUILDING GRANT		47,994		
					EXPENSE		
		23.49800.58677	POLE BUILDING TO COVER EQ		59,993		

LOGAN COUNTY
Sterling, Colorado

11/7/2025		VETERANS OFFICE 01.461.46700.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
		REVENUES					
33002		STATE VETERANS AFFAIRS	14,661	8,300	8,300		
36418		REIMB VET OFFICE EXP (18%)		3,600	11,000		
		EXPENDITURES					
51300		VETERANS OFFICER SALARY	34,992	29,641	41,017	11,376	38%
		TOTAL SALARIES	34,992	29,641	41,017	11,376	38%
52610		SOCIAL SECURITY	2,179	1,838	2,543	705	38%
52611		MEDICARE TAX	510	430	595	165	38%
52620		WORKERS COMPENSATION	54	39	50	11	28%
52630		RETIREMENT	1,400	1,186	1,641	455	38%
52631		HEALTH INSURANCE			14,126	14,126	#DIV/0!
52632		LIFE INSURANCE	67	41	67	26	63%
52633		ST/LT DISABILITY	144	77	132	55	71%
52634		UNEMPLOYMENT INSURANCE	70	59	82	23	39%
		TOTAL PERSONNEL EXPENSE	39,416	33,311	60,253	26,942	81%
53100		OFFICE SUPPLIES	480	800	800		
54100		PROFESSIONAL SERVICES		475		-475	-100%
54210		TELEPHONE/INTERNET	1,216	1,526	1,550	24	2%
54220		POSTAGE	24	25	50	25	100%
54300		FUEL/MILEAGE	342	500	500		
54830		MAINTENANCE CONTRACT	113	500	500		
55100		MISCELLANEOUS		250	250		
55200		MEMBERSHIP & DUES	50	100	150	50	>100%
55204		MEETING EXPENSE	194	5,000	5,000		
55206		VETERAN DONATION		100	300	200	200%
59010		CAPITAL OUTLAY			1,800	1,800	>100%
		TOTAL OPERATING EXPENSE	2,419	9,276	10,900	1,624	18%
		VETERANS OFFICE EXPENDITURES	41,835	42,587	71,153	28,566	67%
			CAPITAL OUTLAY REQUEST		(REC)		
		01.46700.59010	COMPUTER (1)		1,800		
			CAPITAL EXPENDITURE REQUEST				
		23.49800.58717			(REC)		

LOGAN COUNTY
Sterling, Colorado

11/7/2025		HERITAGE CENTER ADMINISTRATION 01.461.46800.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
		REVENUE					
39169		HERITAGE CENTER BLDG RNTL	1,900	1,600	1,600		
39146		SILVER SNEAKER REVENUE	7,259	7,500	7,500		
39182		HERITAGE CENTER REV (TRIPS)	1,067	1,145			
*Running balance for Silver Sneakers through 08/31/2020 is \$22,741							
		EXPENDITURES					
	67	LIFE INS 2024					
	1	# OF EMPLOYEES					
51200		FULL TIME SALARIES	54,370	57,036	60,458	3,422	6%
51300		TEMPORARY & OVERTIME	23,072	22,500	22,500		
		TOTAL SALARIES	77,442	79,536	82,958	3,422	4%
52610		SOCIAL SECURITY	4,114	4,215	5,143	928	22%
52611		MEDICARE TAX	962	986	1,203	217	22%
52620		WORKERS COMPENSATION	53	46	55	9	20%
52630		RETIREMENT	2,175	2,281	2,418	137	6%
52631		HEALTH INSURANCE	18,499	6,672	14,126	7,454	112%
52632		LIFE INSURANCE	67	67	67		
52633		ST/LT DISABILITY	225	184	195	11	6%
52634		UNEMPLOYMENT INSURANCE	155	159	166	7	4%
		TOTAL PERSONNEL EXPENSE	103,692	94,146	106,331	12,185	13%
53100		OFFICE SUPPLIES	637	1,500	1,500		
53200		OPERATING SUPPLIES	25	100	100		
53300		REPAIR & MAINT SUPPLIES	24	50	50		
53400		SILVER SNEAKER EXPENSES**	933	1,800	2,000	200	11%
54100		PROFESSIONAL SERVICES	1,223	1,500	1,900	400	27%
54210		TELEPHONE/INTERNET	2,255	1,800	1,800		
54220		POSTAGE	164	225	275	50	22%
54400		ADVERTISING & LEGAL NOTICES					
54820		REPAIR & MAINT/EQUIPMENT					
54830		MAINTENANCE CONTRACT	1,703	1,900	1,900		
55100		MISCELLANEOUS					#DIV/0!
55105		DEPOSIT REFUND	200				
55200		MEMBERSHIP & DUES					#DIV/0!
55204		MEETING EXPENSE					
55208		SR CENTER ACTIVITIES	1,582	2,500	2,500		
55405		REIMBURSED EXPENSES					
55700		STAFF TRAINING	364	450	280	-170	-38%
59010		CAPITAL OUTLAY					
59015		DONATED FUNDS PROJECTS		304			
		TOTAL OPERATING EXPENSE	9,110	12,129	12,305	176	1%
		HERITAGE CENTER EXPENDITURES	112,802	106,275	118,636	12,361	12%
		CAPITAL EXPENDITURE REQUEST			(REC)		
		23.49800.58721					
**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

11/10/2025		DESOTO YOUTH 01.461.46910.	ACTUAL 2024		PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
		REVENUE						
		GARY DESOTO REVENUE	3,136		3,000	3,000		
		EXPENDITURES						
12200		OPERATING SUPPLIES	166		600	1,000	400	67%
13100		PROFESSIONAL SERVICES						
54700		UTILITIES	12,623		12,000	15,000	3,000	25%
54810		REPAIR & MAINT/BUILDINGS	17		2,000	16,000	14,000	>100%
54820		REPAIR & MAINT/EQUIPMENT						
55100		MISCELLANEOUS						
59010		CAPITAL OUTLAY						
		DESOTO OPERATING EXPENSES	12,806		14,600	32,000	17,400	119%
55216		GARY DESOTO FINANCIALS/EXP	2,894		3,000	3,000		
		DESOTO EXPENDITURES	15,700		17,600	35,000	17,400	99%
		DESCRIPTION OF REPAIR & MAINT/BUILDINGS				(REC)		
		01.46910.54810	MISCELLANEOUS			3,000		
			WAX FLOOR			3,000		
			UPGRADE KITCHEN & COUNTERS			10,000		
					TOTAL	16,000		

LOGAN COUNTY

Sterling, Colorado

11/10/2025		INTERGOVERNMENTAL COOPERATION 01.480.48000.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
------------	--	--	----------------	-------------------	--	-------------------------------------	----------------

		HEALTH DEPARTMENT					
55213		NE COLO HEALTH DPT	210,529	210,529	210,528	-1	
		HEALTH DPT EXPENDITURES	210,529	210,529	210,528	-1	

11/10/2025		MENTAL HEALTH					
55240		EASTERN COLO SERV/DISABLED	100,000	100,000	100,000		
55262		SENATE BILL #10-175			1,000	1,000	#DIV/0!
		MENTAL HEALTH EXPENDITURES	100,000	100,000	101,000	1,000	1%

		INTERGOVERNMENTAL COOPERATION					
55500		NECALG	73,898	69,046	40,909	-28,137	-41%
55800		NECTA (COUNTY EXPRESS)					#DIV/0!
		TOTAL	73,898	69,046	40,909	-28,137	-41%
		INTERGOVERNMENTAL COOPERATION EXPENDITURES	384,427	379,575	352,437	-27,138	-7%
		CAPITAL EXPENDITURE REQUEST			(REC)		
		23.49800.58710	1 ADA MINI VAN		38,384		
					38,384		

LOGAN COUNTY
Sterling, Colorado

11/10/2025	MISCELLANEOUS ACCOUNT 01.490.49001-49010	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
49000-	GRAVEL PERMIT EXPENSE					
56131	MINED LAND RECLAMATION EXP					#DIV/0!
	SUB TOTAL GRAVEL PERMIT EXP					#DIV/0!
49001-	COUNTY DUES					
56200	LOGAN COUNTY CHAMBER DUES	600	600	600		
56201	CCI DUES	16,000	16,238	16,088	-150	-1%
56202	NACO	454	450	454	4	1%
	SUB TOTAL DUES	17,054	17,288	17,142	-146	-1%
49002-	FEES					
56225	LITIGATION FEES	46,196				
56528	TREASURERS FEES	91,523	198,010	189,076	-8,934	-5%
	SUB TOTAL FEES	137,719	198,010	189,076	-8,934	-5%
49003-	MISCELLANEOUS EXPENSES					
56550	CAFETERIA PLAN EXPENSE	7,931	7,224	7,500	276	4%
56551	ABATEMENT REFUND	534	1,000	2,500	1,500	150%
56552	CHRISTMAS & EMPLOYEE APPRECIATION	14,721	15,000	15,000		
56554	UNEMPLOYMENT ACCT SERVICE	1,212	1,212	1,300	88	7%
56556	PROPERTY LIABILITY INS	727,808	638,266	700,000	61,734	10%
56557	AUDITING & BUDGETING	20,150	26,000	27,500	1,500	6%
56558	MAINT ON COUNTY VEHICLES/SHARED	227	5,000	5,000		
56559	REIMB/UNCLAIMED PRIS FUNDS					
56560	AUDIT ADJUSTMENT					
56562	COMM TOWER/UTILITIES & MAINT	6,222	8,200	10,000	1,800	22%
56565	CLARENCE CORNER EXPENSE	704	500	500		
	SUB TOTAL MISC	779,509	702,402	769,300	66,898	10%
	LEASE PROCEEDS					
56563	DEBT SERVICE - PRINCIPAL	59,038				
56564	DEBT SERVICE - INTEREST					
49004-	NON PROFITS					
56581	FLEMING LIBRARY	450	450	450		
56582	CROOK LIBRARY	450	450	450		
56583	HERITAGE FESTIVAL DONATION	1,500	1,500	1,500		>100%
56584	SMALL BUSINESS DVLPMNT CENTER	5,000	5,000	5,000		
56587	LC CHAMBER MARKETING & PROMOTING	20,000	20,000	22,000	2,000	10%
56588	LC ECONOMIC DEVELOPMENT CORP	48,000	48,000	50,000	2,000	4%
56592	DONATIONS					#DIV/0!
	SUB TOTAL NON PROFITS	75,400	75,400	79,400	4,000	5%
49005-	EMERGENCY MANAGEMENT					
56610	EMS COUNCIL SUBSIDY					>100%
56616	LOCAL FISCAL RECOVERY FUNDS	100,000				
56617	LCWCD MAINTENANCE		29,000	350,000		
56619	EMERGENCY RESPONSE SUPPLIES					
	SUB TOTAL EMERGENCY MANAGEMENT/EMS	100,000	29,000	350,000	321,000	1107%
49010-	COUNTY CONTINGENCY RESERVES					
56650	MISCELLANEOUS	1,494	3,500	2,000	-1,500	-43%
56651	REIMB EXP/BETWEEN FUNDS					
56652	TRANSFER TO AMBULANCE	200,000	250,000	250,000		>100%
56652	TRANS TO CONTINGENCY FUND/TABOR RES					
56654	HEALTH INS DEDUCTIBLE RESERVE	63,133	75,000	75,000		
56655	HEALTH INS FAMILY RESERVE			50,000	50,000	>100%
	SUB TOTAL CONTINGENCY	264,627	328,500	377,000	48,500	15%
56700	CONTINGENCY RESERVE**	27,579	20,000	500,000	480,000	2400%
	TOTAL MISCELLANEOUS EXPENDITURES	1,460,926	1,370,600	2,281,918	911,318	66%

LOGAN COUNTY

Sterling, Colorado

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

ACCT NO GROUP	SUMMARY	ACTL PRIOR YR 2024 COL.1	PROJECTED CURRNT YR 2025 COL.2	COMMISSIONER RECOMMEND 2026 COL. 4	VARIANCE INC/(DEC) COL.4-COL.2	% OF CHANGE
	FUND BALANCE BEGINNING OF THE YEAR	9,324,539	4,944,122	3,622,122	(1,322,000)	-27%
311	NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES	1,678,160	752,428	2,686,112	1,933,684	257%
	INTERGOVERNMENTAL REVENUE	6,569,067	4,447,162	7,550,260	3,103,098	70%
	OTHER REVENUE:	1,826,043	1,559,114	1,729,100	169,986	11%
	TOTAL AVAILABLE REVENUES OTHER THAN PROPERTY TAXES	8,395,110	6,006,276	9,279,360	3,273,084	54%
	TOTAL REVENUE	10,073,270	6,758,704	11,965,472	5,206,768	77%
	TOTAL AVAILABLE RESOURCES	19,397,809	11,702,826	15,587,594	3,884,768	33%
	EXPENDITURES					
	RIGHTS OF WAY					
	APPROVED& CONSTRUCTION					
	ENGINEERING					
	CONSTRUCTION					
	MAINTENANCE OF CONDITION					
	SNOW & ICE REMOVAL					
	TRAFFIC SERVICES					
	ADMINISTRATION					
	BRIDGE REPAIR & REPLACEMENT					
	OTHER					
	ADD REMITTANCE TO MUNICIPAL					
	CAPITAL OUTLAY & BUILDINGS OTHER THAN HIGHWAYS					
	TREASURERS FEES					
	TOTAL EXPENDITURES	14,453,687	8,080,704	14,083,829	6,003,125	74%
	ADD:UNAPPROPRIATED FUND BALANCE, END OF YEAR	4,944,122	3,622,122	1,503,765	(2,118,357)	-58%
	LESS:RESERVE FOR SUPPLIES					
	ACTUAL USABLE END OF YEAR FUND BALANCE (budget basis)	4,944,122	3,622,122	1,503,765	(2,118,357)	-58%

CALCULATION OF MILL LEVY						
	AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET (311 ABOVE)	1,678,160	752,428	2,686,112	1,933,684	257%
	ADD:PROVISION FOR UNCOLLECTABLES	(8,265)				
	TOTAL AMOUNT PROPERTY TAX NEEDED	1,669,895	752,428	2,686,112	1,933,684	257%
	NET ASSESSED VALUATION	371,087,739	376,214,102	413,248,073	37,033,971	10%
	MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT	4.500	2.000	6.500		

LOGAN COUNTY
Sterling, Colorado

LOGAN COUNTY ROAD & BRIDGE FUND - REVENUE COUNTY ROADS & HIGHWAYS						
ACCT NO GROUP	REVENUE	ACTUAL PRIOR YR 2024 COL.1	PROJECTED 2025 COL.2	COMMISSIONER RECOMMEND 2026 COL.4	VARIANCE +/- COL.4-COL.2	% OF CHANGE
99920 - INTERGOVERNMENTAL REVENUE						
31112	CRS39-3-210 BACKFILL	157,232				
33060	HIGHWAY USERS TAX	4,306,109	4,360,000	4,300,000	(60,000)	-1%
99921 - STATE						
33052	STATE GRANT (DOLA)					#DIV/0!
99922 - FEDERAL						
33061	FLOOD DISASTER/REVENUE	39,920				#DIV/0!
33062	FED MISSILE SITE RD MAINTENANCE	46,919	48,561	50,260	1,699	3%
33063	FED BRIDGE GRANT	2,018,887		3,200,000	3,200,000	>100%
33064	MISSILE SITE CATTLE GUARD		38,601			
33594	LOCAL FISCAL RECOVERY FUNDS					
	TOTAL INTERGOVERNMENTAL REV	6,569,067	4,447,162	7,550,260	3,103,098	70%
99910 - NON PROPERTY TAXES						
31200	SPECIFIC OWNERSHIP TAX	225,398	86,700	268,600	181,900	210%
31301	SALES TAX	1,218,797	1,200,000	1,200,000		
31302	USE TAX	38,125	110,000	100,000	(10,000)	-9%
31910	DELINQ TAX-PENALTY-INT	5,916	1,330		(1,330)	-100%
99915 - LICENSES & PERMITS						
32014	ROAD & HIGHWAY PERMITS	2,263	1,580	1,000	(580)	-37%
99925 - CHARGES & SERVICES						
34023	ADDITIONAL \$1.50 MV FEE	14,888	15,300	14,500	(800)	-5%
34024	ADDITIONAL \$2.50 MV FEE	34,305	34,800	34,000	(800)	-2%
34025	MV EMISSIONS FEE	524	139		(139)	-100%
34080	MATERIALS & SERVICE	3,245	1,000		(1,000)	-100%
99930 - MISCELLANEOUS RECEIPTS						
36409	MISC-VENDOR MACHINE ETC					
36412	CAPITAL CREDIT/DIVIDENDS	1,564				#DIV/0!
36413	REFUNDS OF EXPEND-FORFEITURES	344	947		(947)	-100%
36414	REFUNDS/COUNTY VEHICLE EXPENSE	10,023	16,000	10,000	(6,000)	-38%
36416	REFUND-MTR FUEL TAXES & JURY					
36417	REFUND/SALARY& FRINGE	2,268	3,148		(3,148)	
99935 - TRANSFERS FROM OTHER FUNDS						
37000	TRANSFERS FROM OTHER FUNDS					
99940 - OTHER FINANCING SERVICES						
39110	SALE OF ASSETS-EQUIPMENT	240,706	2,500	101,000	98,500	
39111	SALE OF ASSETS LAND					
39112	SALE OF ASSETS-BUILDINGS					
39121	INSURANCE CLAIMS	27,677	84,170		(84,170)	-100%
39124	DIVIDENDS AND FORFEITURES		1,500		(1,500)	
39133	RENTS/EQUIPMENT RENTAL					
39160	LEASE PROCEEDS					
	TOTAL OTHER REVENUE	1,826,043	1,559,114	1,729,100	169,986	11%
	AUDIT ADJUSTMENT					
	TOTAL INTERGOVERNMENTAL & OTHER REVENUE	8,395,110	6,006,276	9,279,360	3,273,084	54%
	W/OUT GRANTS	6,336,303	6,006,276	6,079,360		1%

LOGAN COUNTY
Sterling, Colorado

		ROAD & BRIDGE EXPENDITURES 04.430.43030.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
		# OF EMPLOYEES					
51200	41	FULL TIME SALARIES	1,899,268	2,000,000	2,150,038	150,038	8%
51300	1	PART TIME SALARIES	32,401	48,136	49,440		
51400		TEMPORARY & OVERTIME	81,644	70,000	65,000	-5,000	-7%
52500		SICK LEAVE RESERVE LIABILITY			9,642	9,642	>100%
		TOTAL SALARIES	2,013,313	2,118,136	2,274,120	155,984	7%
52610		SOCIAL SECURITY	121,402	127,724	140,995	13,271	10%
52611		MEDICARE TAX	28,393	29,866	32,975	3,109	10%
52620		WORKERS COMPENSATION	74,250	61,881	70,000	8,119	13%
52630		RETIREMENT	77,261	81,925	88,365	6,440	8%
52631		HEALTH INSURANCE	423,011	440,000	579,166	139,166	32%
52632		LIFE INSURANCE	2,151	2,213	2,812	599	27%
52633		ST/LT DISABILITY	7,807	6,093	7,120	1,027	17%
52634		UNEMPLOYMENT INSURANCE	4,030	4,236	4,548	312	7%
		TOTAL PERSONNEL EXPENSE	2,751,618	2,872,074	3,200,101	328,027	11%
53100		OFFICE SUPPLIES	1,406	2,800	2,500	-300	-11%
53102		SHOP SUPPLIES	4,272	7,000	4,500	-2,500	-36%
53105		RUG, UNIFORM CLEANING	8,010	7,500	7,500		
53114		ROAD CONSTRUCTION SUPPLIES	3,877	1,000	2,000	1,000	100%
53180		FREIGHT (RD OIL & SEALCOAT)	8,139	4,000	35,000	31,000	775%
53182		CRACK FILLING	25,400		28,000	28,000	#DIV/0!
53185		MASTIC ROAD REPAIR			65,000	65,000	#DIV/0!
53190		SEALCOAT (CHIP SEAL)	166,229	60,000	250,000	190,000	317%
53191		ROAD OIL - OVERLAY	5,929,112	1,762,604	2,500,000	737,396	42%
53192		GRAVEL & SAND	90,684	125,000	150,000	25,000	20%
53193		CULVERTS	38,091	18,000	80,000	62,000	344%
53194		MISSILE SITE CATTLE GUARDS		77,202		-77,202	-100%
53202		CHEMICALS (ROAD SIDE SPRAYING)	47,500	47,500	47,500		
53203		PATCHING	7,242	10,000	15,000	5,000	50%
53204		DUST CONTROL	65,691				#DIV/0!
53230		STEEL & IRON	921	3,000	10,000	7,000	233%
53260		ROAD SIGNS	25,084	40,000	40,000		
53261		PAINT	16,438	5,000	20,000	15,000	300%
53280		GAS-OIL-ANTIFREEZE	624,208	600,000	650,000	50,000	8%
53290		TIRES & TUBES	76,220	85,000	80,000	-5,000	-6%
53300		REPAIR & MAINT/RD EQUIP	437,937	225,000	250,000	25,000	11%
53310		REPAIR & MAINT/AUTO & TRUCK	43,752	40,000	40,000		
53311		RPR & MAINT/COUNTY VEHICLES	3,601	5,000	7,000	2,000	40%
53330		SMALL TOOLS & MISCELLANEOUS	3,408	4,500	5,000	500	11%
54100		PROFESSIONAL SERVICES	450	10,065	265	-9,800	-97%
54105		IT MAINTENANCE	5,167	6,500	6,500		
54210		TELEPHONE/INTERNET	8,695	7,500	8,000	500	7%
54220		POSTAGE	424	350	350		
54236		TELEPHONE SUPPORT			350	350	#DIV/0!
54400		ADVERTISING & LEGAL NOTICES	1,264	101	1,500	1,399	1385%
54700		UTILITIES	40,122	45,000		-45,000	-100%
54810		REPAIR & MAINT/BLDGS	13,625	25,000		-25,000	-100%
54820		RPR & MAINT/EQUIP RADIO	1,997	3,856	4,500	644	17%
54830		MAINTENANCE CONTRACTS	1,057	1,000	1,000		
54910		RENTALS-BLDG & LAND	1,775	2,000	2,500	500	25%
54920		RENTALS-EQUIP	32,685	325,715	304,000	-21,715	-7%
55100		MISCELLANEOUS	1,242	1,000	2,500	1,500	150%
55200		MEMBERSHIP & DUES	70	70	115	45	64%
55204		MEETING EXPENSE		500	500		
55700		STAFF TRAINING					#DIV/0!
55703		CDL TRAINING		5,550			
56130		GRAVEL PERMIT FEE	4,322	1,000	5,000	4,000	400%
56131		MINED LAND RECLAMATION					>100%
56132		BRIDGE REPAIR/REPLACEMENT	4,010	465,593	500,000	34,407	7%
56136		RAILROAD CROSSING EXPENSE					
56137		NATURAL DISASTER EXPENSE			5,000	5,000	>100%
56140		DRUG TESTING	988	1,000	1,200	200	20%
56550		CAFETERIA PLAN EXPENSE	2,766	2,766	2,766		
56556		PROPERTY & LIAB INSURANCE	233,670	180,470	250,000	69,530	39%
56557		AUDITING & BUDGETING	1,600	6,100	1,600	-4,500	-74%
		TOTAL OPERATING EXPENSE	7,983,151	4,221,242	5,386,646	1,165,404	28%
56135		BRIDGE REPAIR GRANT	2,691,352		4,000,000	4,000,000	>100%
56138		MUNICIPALITIES	234,984	106,388	437,560	331,172	311%
56528		TREASURERS FEES	99,977	81,000	121,722	40,722	50%
56563		DEBT SERVICE - PRINCIPAL	303,762				
56654		HEALTH INS DEDUCTIBLE RESERVE	16,946	20,000	20,000		
56655		HEALTH INS FAMILY RESERVE			25,000	25,000	>100%
56700		RESERVE FOR CONTINGENCY					
59010		CAPITAL OUTLAY	371,897	780,000	892,800	112,800	14%
		TOTAL OTHER EXPENSES	3,718,918	987,388	5,497,082	4,509,694	457%
		ROAD & BRIDGE EXPENDITURES	14,453,687	8,080,704	14,083,829	6,003,125	74%

Sterling, Colorado

[illegible]

SALES & USE TAX CAPITAL IMPROVEMENT FUND				
24.49842.54700	UTILITIES			45,000
24.49842.54810	MISCELLANEOUS BUILDING REPAIRS			45,000
24.49832.59030	CAPITAL IMPROVEMENTS			
				90,000

LOGAN COUNTY**Sterling, Colorado**

MUNICIPALITIES	BUDGET YEAR ASSESSED VALUATION 2026	MILL LEVY (1/2 R&B MILL)	FY 2026
CROOK	853,001		2,772
FLEMING	2,754,613		8,952
ILIFF	1,469,454		4,776
MERINO	2,070,139		6,728
PEETZ	1,079,609		3,509
STERLING	126,407,049		410,823
TOTAL MUNICIPALITY	134,633,865	3.250	437,560

LOGAN COUNTY*Sterling, Colorado***LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES****BUDGET****SCHEDULE OF COMPUTATION OF AMOUNT TO BE RAISED BY PROPERTY TAXES**

	2024 ACTUAL EXP & REV	2025 ESTIMATED EXP & REV	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
--	--	---	--	--	------------------------

TOTAL APPROPRIATIONS	5,635,930	5,628,586	6,240,131	611,545	11%
WORKING BALANCE REQUIRED			685,435		>100%
SUB-TOTAL	5,635,930	5,628,586	6,925,566	1,296,980	23%
PRIOR YEAR SURPLUS	1,262,072	1,347,393	1,189,401	(157,992)	-12%
TRANSFER TO CO. GEN. FUND					
ADJ TO PRIOR YEAR FUND BAL					
ESTIMATED STATE REVENUE	4,659,456	4,507,682	4,695,395	187,713	4%
OTHER FINANCIAL SOURCES	9,929	15,320	8,000	(7,320)	-48%
OTHER LOCAL REVENUE	198,364	82,300	82,300	0	0%
SUB-TOTAL	6,129,821	5,952,695	5,975,096	22,401	0%
AMT REQUIRED FROM PROPERTY TAX	(493,891)	(324,109)	950,470	1,274,579	-393%
TOTAL PROVIDED BY PROPERTY TAX	853,502	865,292	950,471	85,179	10%
ASSESSED VALUATION	371,087,739	376,214,102	413,248,073	37,033,971	10%
MIL LEVY	2.300	2.300	2.300		

LOGAN COUNTY*Sterling, Colorado*

**LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES
BUDGET**

	2024 REVENUE	2025 PROJECTED	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
REGULAR ADMINISTRATION	979,445	909,886	865,019	(44,867)	-5%
MISCELLANEOUS FEDERAL INCENTIVES	12,777	13,000	13,000	0	0%
MISCELLANEOUS STATE INCENTIVES	2,509	3,500	3,000	(500)	-14%
HCPF INCENTIVES	69,387	43,425	20,000	(23,425)	-54%
COUNTY TAX BASE RELIEF	253,282	145,000	145,000	0	0%
ADULT PROTECTION	121,596	135,377	126,476	(8,901)	-7%
APS ELDER JUSTICE ACT	3,847				
LEAP OUTREACH	25,678	21,667	13,923	(7,744)	-36%
OLD AGE PENSION ADMINISTRATION	38,653	43,599	41,780	(1,819)	-4%
EMPLOYMENT 1ST	47,808	47,325	50,706	3,381	7%
ENHANCED FUNDING	12,358	5,500	10,000	4,500	82%
CHILD SUPPORT ENFORCEMENT	228,000	299,883	360,372	60,489	20%
CSE INCENTIVES	28,097	20,000	20,000	0	0%
CORE SERVICES	439,339	409,313	567,760	158,447	39%
SB 15-242	117,035	134,965	122,787	(12,178)	-9%
CHILD CARE BLOCK GRANT:	208,530	157,288	178,465	21,177	13%
				0	#DIV/0!
CHILD WELFARE BLOCK GRANT:	1,412,528	1,524,813	1,495,295		
				0	#DIV/0!
PARENTAL FEES	1,758	5,000	10,000		
GRANT - CW DISCRETIONARY		122,976	8,000		
GRANT - EDUCATIONAL STABILITY	2,310	27,145	27,145	0	0%
GRANT - HB 1451 (YOUTHLINK)	16,215	55,000	100,000	45,000	>100%
GRANT - HOMELESSNESS GRANT	56,681			0	>100%
GRANT - FAMILY VOICES	4,268	8,164		(8,164)	-100%
GRANT - SECURITY GRANT ARPA	39,598			0	#DIV/0!
CHILD WELFARE DONATED FUNDS	9,711	12,500	15,000		
				0	#DIV/0!
COLORADO WORKS BLOCK GRANT:	528,046	362,356	501,667		
SUB-TOTAL	4,659,456	4,507,682	4,695,395	187,713	4%
				0	#DIV/0!
OTHER SOURCES - CH SUPP/AFDC RETAINED COLL	9,616	14,800	8,000		
CAFETERIA PLAN FORFEITURE	313	520		(520)	-100%
INTEREST FROM A/R CLAIMS				0	#DIV/0!
PROPERTY TAX BACKFILL	85,977			0	#DIV/0!
DELINQUENT PROPERTY TAX PENALTIES & INTEREST	1,424	300	300		
SPECIFIC OWNERSHIP TAX	110,963	82,000	82,000	0	0%
SUB-TOTAL LOCAL REVENUE	198,364	82,300	82,300		
TOTAL ALL REVENUE OTHER THAN PROPERTY TAX	4,867,749	4,605,302	4,785,695		

LOGAN COUNTY

Sterling, Colorado

LOGAN COUNTY DEPARTMENT OF HUMAN SERVICES BUDGET

	2024 EXPENDITURES	2025 PROJECTED	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
REGULAR ADMINISTRATION	1,207,646	1,137,357	1,226,158	88,801	8%
*CO SHARE EBT BURIALS					
ADULT PROTECTION ADM	147,777	165,722	182,504	16,782	10%
ADULT PROTECTION CLIENT	4,218	3,500	3,500	0	0%
ADULT PROTECTION ELDER JUSTICE ACT - COVID	3,847				
LEAP OUTREACH ADMINISTRATION	25,678	21,667	13,923	(7,744)	-36%
NON-ALLOCATED ADM EBT COSTS	3,778	3,550	3,600		
OLD AGE PENSION ADMINISTRATION (RMS)	37,459	43,599	41,780	(1,819)	-4%
OAP O/C REFUNDS STALE-DATED WARR. CANCEL					
*AID TO NEEDY DISABLED COUNTY SHARE	2,918	13,000	14,000	1,000	8%
GENERAL ASSISTANCE	69	10,000	10,000	0	0%
COUNTY CARS	(17,765)	(25,000)	30,000	55,000	-220%
				0	#DIV/0!
EMPLOYMENT 1ST - ADM/CLIENT WARRANT ISSUE	77,289	84,800	91,561		
EMPLOYMENT 1ST - COUNTY SHARE	8,206	12,500	12,500	0	0%
ENHANCED FUNDING	12,358	5,500	10,000	4,500	82%
CSE ADMINISTRATION	328,330	443,599	527,987	84,388	19%
CORE SERVICES	522,234	441,821	691,703	249,882	57%
SB 15-242	117,035	134,965	122,787	(12,178)	-9%
CHILD CARE BLOCK GRANT:				0	#DIV/0!
CHILD CARE ADM/DIRECT	208,530	157,288	178,465		
*CHILD CARE PROGRAM MAINTENANCE OF EFFORT	66,018	71,202	75,407		
				0	#DIV/0!
CHILD WELFARE BLOCK GRANT :				0	#DIV/0!
ADMINISTRATION	1,713,575	1,855,704	1,816,960		
*CHILD WELFARE PROGRAM COUNTY SHARE	231,597	240,600	272,000		
				0	#DIV/0!
SUB ADOPT - COUNTY SHARE	109,614	105,200	114,300	9,100	9%
PARENTAL FEES	1,758	5,000	10,000		
CW DISCRETIONARY GRANTS		122,975	10,000		
EDUCATIONAL STABILITY GRANT	2,888	33,931	33,931	0	0%
HB 1451 - YOUTHLINK	16,215	55,000	100,000	45,000	>100%
HOMELESSNESS GRANT	51,428			0	#DIV/0!
FAMILY VOICES GRANT	9,417	8,164		(8,164)	-100%
SECURITY GRANT ARPA	39,598			0	#DIV/0!
CHILD WELFARE DONATED FUNDS	9,711	12,500	15,000		
TANF BLOCK GRANT:					
TANF ADMINISTRATION	267,014	292,356	311,667	19,311	7%
TANF NCNM	312,954	70,000	190,000	120,000	171%
CO WORKS COUNTY SHARE HB22-1250	1,161				
*COLORADO WORKS PROGRAM COUNTY SHARE	113,375	102,086	130,398		
TOTAL	5,635,930	5,628,586	6,240,131		

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

	2026 COUNTY AND STATE ISSUED EXPENDITURES	2026 STATE AND FEDERAL REVENUE	2026 COUNTY SHARE
REGULAR ADMINISTRATION	1,226,158	865,019	361,138
MISCELLANEOUS FEDERAL INCENTIVES		13,000	(13,000)
MISCELLANEOUS STATE INCENTIVES		3,000	(3,000)
MEDICAID INCENTIVES		20,000	(20,000)
COUNTY TAX BASE RELIEF		145,000	(145,000)
CHILD SUPPORT/AFDC RETAINED COLLECTIONS	-40,000	(32,000)	(8,000)
ADULT PROTECTION	186,004	126,476	59,528
APS ELDER JUSTICE ACT	0	0	0
LEAP OUTREACH	13,923	13,923	0
LEAP PROGRAM	625,000	625,000	0
NON-ALLOCATED ADM EBT COSTS	3,600	0	3,600
AID TO NEEDY DISABLED	70,000	56,000	14,000
OLD AGE PENSION ADMINISTRATION (RMS)	41,780	41,780	0
OLD AGE PENSION PROGRAM	350,000	350,000	0
GENERAL ASSISTANCE	10,000	0	10,000
COUNTY CARS	30,000	0	30,000
EMPLOYMENT 1ST	91,561	50,706	40,856
EMPLOYMENT 1ST - EBT	25,000	12,500	12,500
ENHANCED FUNDING	10,000	10,000	0
IV-D ADMINISTRATION	527,987	360,372	167,616
IV-D INCENTIVES		20,000	(20,000)
CORE ADMINISTRATION	691,703	567,760	123,943
CORE CASE SERVICES	325,000	325,000	0
SB 15-242	122,787	122,787	0
CHILD CARE BLOCK GRANT: ADM/DIRECT	178,465	178,465	0
CHILD CARE PROGRAM	510,000	434,593	75,407
CHILD WELFARE BLOCK GRANT : ADM	1,816,960	1,495,296	321,665
CHILD WELFARE PROGRAM	1,360,000	1,088,000	272,000
SUB-ADOPT	1,143,000	1,028,700	114,300
PARENTAL FEES	10,000	10,000	0
SB 80 FUNDS	0	0	0
CW DISCRETIONARY GRANTS	10,000	8,000	2,000
EDUCATIONAL STABILITY	33,931	27,145	6,786
HB 1451 - YOUTHLINK	100,000	100,000	0
FAMILY VOICES GRANT	0	0	0
CHILD WELFARE AWARD FUNDS	15,000	15,000	0
TANF BLOCK GRANT: ADM	501,667	501,667	0
COLORADO WORKS PROGRAM	375,000	244,602	130,398
FOOD ASSISTANCE	6,500,000	6,500,000	0
TOTALS	16,864,526	15,327,791	1,536,737
(Highlighted items are State Issued through EBT/EFT)			
DELINQUENT PROPERTY TAX PENALTIES & INTEREST			300
SPECIFIC OWNERSHIP TAX			82,000
CURRENT PROPERTY TAX			950,471
FROM FUND BALANCE			503,966
FROM FUND BALANCE			
		TOTAL	1,536,737

LOGAN COUNTY

Sterling, Colorado

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
2 shredders	8,000.00									8,000.00
County Car									45,000.00	45,000.00
3 visitation room computers, in operating			3,600.00							3,600.00
										0.00
TOTALS	8,000.00	0.00	3,600.00	0.00	0.00	0.00	0.00	0.00	45,000.00	56,600.00

LOGAN COUNTY

Sterling, Colorado

11/10/2025		LODGING TAX FUND 10.465.46500.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
FUND BALANCE, BEGINNING OF THE YR			189,899	236,303	194,334	-41,969	-18%
		REVENUES					
REVENUES OTHER THAN PROPERTY TAXES							
		OTHER REVENUE:					
99910.31123		LODGING TAX	143,374	120,344	120,000	-344	
99922.39132		MARKETING GRANT (FED)					>100%
99930.36121		INTEREST EARNED		3,200	4,800		
99940.39128		OTHER INCOME	2,389	2,458	2,500	42	2%
TOTAL AVAIL REV OTHER THAN PROPERTY TAXES			145,763	126,002	127,300	1,298	1%
		TOTAL AVAILABLE RESOURCES	335,662	362,305	321,634	-40,671	-11%

		EXPENDITURES					
55103		LO CO TOURISM MANAGER'S SALARY	33,000	33,000	33,000		
55104		LO CO WELCOME CENTER	13,830	9,054	12,000	2,946	33%
55106		MARKETING, PUBLICATIONS, MISC TOURISM PROJECTS	41,774	109,537	155,000	45,463	42%
55116		LO COUNTY FAIRBOARD	6,000	6,000	6,000		>100%
55119		CERTIFIED DISTRIBUTIONS		1,280	1,500	220	17%
55120		GOVENORS TOURISM CONF	1,690	2,000	2,000		>100%
55121		VOLUNTEER INCENTIVES		2,500	2,500		
55123		NE COLO TRAVEL REGION		2,000	2,000		
55124		TOURIST CNTR DONATN FUNDS	3,065	2,600	3,500	900	35%
56700		CONTINGENCY (FUND BALANCE)			104,134	104,134	>100%
		TOTAL EXPENDITURES	99,359	167,971	321,634	153,663	91%

UNAPPROP FUND BALANCE, END OF YR			236,303	194,334			
---	--	--	----------------	----------------	--	--	--

LOGAN COUNTY*Sterling, Colorado*

11/10/2025		CONTINGENT FUND 17.490.49000.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
		CONTINGENCY EXPENDITURES					
56700		UNFORESEEN CONTINGENCIES FROM			601,000	601,000	>100%
		PRIOR AND CURRENT YEAR					
56652		TRANSFER TO OTHER FUNDS	257,000				
		TOTAL EXPENDITURES	257,000		601,000	601,000	>100%

LESS REVENUES OTHER THAN PROPERTY TAXES							
		INTERGOVERNMENTAL REVENUE					
		OTHER REVENUE:					
		DELINQUENT TAXES					
		INTEREST AND PENALTIES					
		SPECIFIC OWNERSHIP TAX					
99940.39119		TRANSFER FROM GENERAL FUND					
FUND BALANCE, BEGINNING OF THE YEAR			858,000	601,000	601,000		
TOTAL AVAILABLE REV OTHER THAN PROPERTY TAXES			858,000	601,000	601,000		
ADDTL REV REQUIRED TO BALANCE EXPENDITURES			(601,000)	(601,000)			
ADD: UNAPPROPRIATED FUND BALANCE, END OF YEAR			601,000	601,000			

LOGAN COUNTY
Sterling, Colorado

11/10/2025	TELEVISION TRANSLATOR 20.497.49700.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
------------	--	----------------	-------------------	-----------------------------------	-------------------------------------	----------------

FUND BALANCE, BEGINNING OF THE YEAR	89,899	59,713	52,726	-6,987	-12%
PRIOR YEAR ADJUSTMENT					

REVENUES					
NET TOTAL REV TO BE DERIVED FROM PROPERTY TAXES	24,254	75,243	82,650	7,407	10%
REVENUES OTHER THAN PROPERTY TAXES:					
INTERGOVERNMENTAL REVENUE					
OTHER REVENUE					
99920.31112 CRS39-3-210 BACKFILL	2,271				
99910.31200 SPECIFIC OWNERSHIP TAX	3,256	7,524	8,265	741	10%
99910.31910 DELINQUENT TAXES-INT & PENALTIES	108	50		-50	-100%
99920.39130 DIGITAL CONVERSION GRANT					
99920.39135 CHANNEL RELOCATION REIMBURSEMENT					#DIV/0!
99940.39122 INSURANCE CLAIMS					
99940.39123 REFUNDS					
99940.39128 OTHER					
TOTAL AVAIL REVENUES OTHER THAN PROPERTY TAX	5,635	7,574	8,265	691	9%
TOTAL REVENUE	29,889	82,817	90,915	8,098	10%
TOTAL AVAILABLE RESOURCES	119,788	142,530	143,641	1,111	1%

EXPENDITURES:					
53103 SUPPLIES & REPAIR	1,945	7,000	8,000	1,000	14%
54100 PROFESSIONAL SERVICES		1,000	2,000	1,000	100%
54210 TELEPHONE/INTERNET	3,000	3,600	3,600		
54212 IP SIGNAL DELIVERY	10,500	10,500	10,500		
54400 ADVERTISING					>100%
54700 UTILITIES	10,295	11,000	13,000	2,000	18%
54810 REPAIR & MAINTENANCE	8,605	12,000	8,000	-4,000	-33%
54830 MAINTENANCE CONTRACTS	19,764	21,768	21,768		
55100 MISCELLANEOUS			100	100	#DIV/0!
55204 DUES & MEETINGS (INCL TRAV)					
55252 TOWER LEASE	3,940	4,081	4,300	219	5%
56556 PROPERTY LIABILITY INSURANCE	1,044	900	1,500	600	67%
56557 AUDITING & BUDGETING	450	450	450		
59010 CAPITAL OUTLAY					#DIV/0!
TOTAL OPERATING EXPENDITURES	59,543	72,299	73,218	919	1%
55325 EQUIPMENT REPLACEMENT RESERVE		16,000	20,000	4,000	>100%
56528 TREASURERS FEES	532	1,505	1,653	148	10%
56652 TRANSFER TO GENERAL FUND					
AUDIT ADJUSTMENT					
OTHER EXPENDITURES	532	17,505	21,653	4,148	24%
TOTAL EXPENDITURES	60,075	89,804	94,871	5,067	6%
UNAPPROPRIATED FUND BALANCE, END OF YR	59,713	52,726	48,770	-3,956	-8%

	CAPITAL OUTLAY	(REC)		
20.49700.59010				

CALCULATION OF MILL LEVY				
AMT TO BE DERIVED FROM CURRENT TAXES FOR BUDGE	24,254	75,243	82,650	
ADD: PROVISION FOR UNCOLLECTABLES	(133)			
TOTAL AMT PROPERTY TAX NEEDED	24,121	75,243	82,650	
NET ASSESSED VALUATION	371,087,739	376,214,102	413,248,073	
MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT	0.065	0.200	0.200	

LOGAN COUNTY

Sterling, Colorado

11/10/2025		E911 AUTHORITY	ACTUAL 2024		PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
FUND BALANCE, BEGINNING OF THE YR			986,896		1,159,736	1,397,767	238,031	21%
	REVENUES							
NET TOTAL REV/DERIVED FROM PROPERTY TAXES								
REVENUES OTHER THAN PROPERTY TAXES								
	INTERGOVERNMENTAL REVENUE							
		SURCHARGE	524,264		585,034	600,000	14,966	3%
		EARNINGS ON INVESTMENTS	37,589		34,150	36,000	1,850	5%
TOTAL AVAIL REV OTHER THAN PROPERTY TAXES			561,853		619,184	636,000	16,816	3%
	TOTAL RESOURCES AVAILABLE		1,548,749		1,778,920	2,033,767	254,847	14%
	EXPENDITURES							
		OFFICE SUPPLIES	946		350	1,000	650	186%
		PROFESSIONAL SERVICES	4,050		3,600	5,000	1,400	>100%
		GIS MAINTENANCE			3,724	7,500	3,776	101%
		TRAVEL & TRANSPORTATION				3,000	3,000	>100%
		INSURANCE FOR BD MEMBERS	5,448		4,676	6,000	1,324	28%
		EQUIPMENT & FIXTURE REPAIR	1,763			5,000	5000	
		DUES & MEETINGS				1,000		
		EMERGENCY NOTIFICATION (CODE RED)	20,927		23,664	22,000	-1,664	-7%
		TEXT TO 911	6,930			4,500	4,500	>100%
		PRIORITY DISPATCH SYSTEM				6,000		
		PEETZ TOWER RENT			900	1,000		
		MISCELLANEOUS/BANK FEES	162		100	200	100	100%
		AUDIT			450	500	50	11%
		TELEPHONE/INTERNET SERVICES	30,337					#DIV/0!
		NEXT GEN ESINET			39,000	45,000		
		CAPITAL OUTLAY	117,858		110,910	565,354	454,444	410%
		E911 SHARE OF DISPATCH CENTER	107,784		121,864	114,201	-7,663	-6%
		TECH SUPPORT/COMP SERVICES	660		700	10,000	9,300	1329%
		TRAINING	3,706		3,697	15,000	11,303	>100%
		VIRTUAL ACADEMY			2,518	2,600		
		PUBLIC EDUCATION				2,500	2,500	>100%
		ADVERTISING & LEGAL NOTICES				500	500	>100%
		CONTINGENCY	88,442		65,000	1,215,912	1,150,912	1771%
		TOTAL EXPENDITURES	389,013		381,153	2,033,767	1,652,614	434%

UNAPPROPRIATED FUND BALANCE, END OF YR	1,159,736	1,397,767		
---	------------------	------------------	--	--

		DESCRIPTION OF CAPITAL OUTLAY	(REC)		
		Motorola Radio Console upgrade	531,224		
		RapidSOS	9,130		
		UPS Inspection and battery replace	10,000		
		Geocomm GIS Refresh/Date Sync	15,000		
		TOTAL	565,354		

LOGAN COUNTY
Sterling, Colorado

11/10/2025	CAPITAL EXPENDITURE FUND 23,498,49800.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
FUND BALANCE, BEGINNING OF THE YEAR		911,220	895,784	1,186,906	291,122	32%
REVENUES						
NET TOTAL REV/DERIVED FROM PROP TAXES		745,995	470,268	206,624	-263,644	-56%
REVENUES OTHER THAN PROPERTY TAXES						
INTERGOVERNMENTAL REVENUE						
99920.31112	CRS39-3-210 BACKFILL	69,881				
99921.33050	STATE ERT GRANT					
99921.33579	JBBS CONTRACT	391,575	415,079	450,000	34,921	8%
99921.33583	LC AMBULANCE STATE GRANT		137,375			
	- AMBULANCE					
	- SAFETY EQUIPMENT		48,398	37,500	-10,898	-23%
99921.39132	TOURIST CNTR TOURISM GRANT (STATE)		20,000			
99922.33584	GRANT/LC SHOOTING COMPLEX	56,821		47,994	47,994	#DIV/0!
99922.33584	GRANT/LC SHOOTING COMPLEX SMALL GRNT				0	#DIV/0!
99922.33610	2025 ELECTION IMP GRANT	182,407				
99922.39132	TOURIST CNTR TOURISM GRANT (FED)	30,292	12,170			
MISCELLANEOUS						
99910.31200	SPECIFIC OWNERSHIP TAX	100,175	47,027	20,662	-26,365	-56%
99910.31910	DELINQUENT TAXES-PENALTIES INT	1,713	425			
99930.36121	INTEREST EARNINGS	610	11,580	10,000	-1,580	-14%
99940.39128	OTHER				0	#DIV/0!
99940.39147	BALLPARK SEWER TAP FEES	1,193	1,000	1,200	200	20%
99940.39153	REIMBURSEMENT OF EXPENDITURES					
99940.39156	EL POMAR TOURIST CNTR GRANT			25,000		
99951.39181	JUDITH & ALLEN MITCHEK DONATION					
TOTAL AVAIL REV OTHER THAN PROPERTY TAXES		834,667	693,054	592,356	-100,698	-15%
TOTAL REVENUE		1,580,662	1,163,322	798,980	-364,342	-31%
TOTAL AVAILABLE RESOURCES		2,491,882	2,059,106	1,985,886	-73,220	-4%
EXPENDITURES						
56528	TREASURERS FEES	16,352	12,042	4,132	-7,910	-66%
56557	AUDITING & BUDGETING	450	550	650	100	18%
56563	DEBT SERVICE - PRINCIPAL					
56564	DEBT SERVICE - INTEREST					
56700 **	RESERVE FOR CONTINGENCY	696		400,000	400,000	>100%
58663	JUDITH & ALLEN MITCHEK DONATION					
58666	2025 ELECTION IMP GRANT	252,241	1,969			
58667	JBBS CONTRACT	391,575	415,079	450,000	34,921	8%
58669	EL POMAR TOURIST CNTR GRANT			25,000		
58670	TOURIST CNTR TOURISM GRANT	40,071	18,000	5,000		
58671	BALLPARK SEWER LINE			100,000	100,000	>100%
58675	LC SSC SMALL GRANT	5,204			0	#DIV/0!
58677	LOGAN COUNTY SHOOTING RANGE	70,811		59,993		
58681	LC AMBULANCE EQUIPMENT - SAFETY EQ		127,712	110,000	-17,712	-14%
58681	LC AMBULANCE EQUIPMENT - AMBULANCE	218,233				
58682	LC AMBULANCE EQUIPMENT RESERVE			100,000	100,000	>100%
58683	EXT EQUIPMENT		4,060			
58684	COMMISSIONER/EQUIPMENT	8,367	3,266			
58685	FIN/EQUIPMENT	152,066	61,530			
58685	FIN/EQUIPMENT		3,651			
58686	CLERK & ELECTION/EQUIPMENT		6,300	14,290	7,990	127%
58687	ASSESSOR EQUIPMENT/UPGRADE COMPUTERS		4,140	14,675		
58688	TREAS/EQUIPMENT	5,972	3,110	9,600	6,490	>100%
58690	JAIL/EQUIPMENT	44,699			0	#DIV/0!
58691	SHRF/EQUIPMENT	111,139	10,000	3,564	-6,436	#REF!
58699	SHRF/VEHICLES WITH EQUIPMENT	164,789	142,672	253,881	111,209	78%
58705	ATTORNEY EQUIPMENT		3,560		-3,560	
58706	P&Z EQUIPMENT	2,870			0	>100%
58710	NECTA VEHICLE/COUNTY SHARE			38,384	38,384	>100%
58712	B&G/EQUIPMENT	105,750	44,785	20,000	-24,785	-55%
58713	CORONER EQUIPMENT	2,411		91,401		
58714	LCSSC IMPROVEMENTS				0	>100%
58715	FRGDS/EQUIPMENT					
58716	HR EQUIPMENT					
58719	SUNSET GARDENS IMPROVEMENTS		7,744		-7,744	>100%
58720	OEM EQUIPMENT	2,402			0	>100%
58721	HERITAGE ADMIN EQUIPMENT		2,030			
58722	TOURIST INFO COORD EQUIPMENT					
58800	MISCELLANEOUS	-			0	#DIV/0!
TOTAL EXPENDITURES		1,596,098	872,200	1,700,570	828,370	95%
UNAPPROPRIATED FUND BALANCE, END OF YR		895,784	1,186,906	285,316		
CALCULATION MILL LEVY						
AMT DERIVED FROM CURRENT TAXES FOR BUDGET		745,995	470,268	206,624		
ADD:PROVISION FOR UNCOLLECTABLES		(3,820)	0	0		
TOTAL AMOUNT PROPERTY TAX NEEDED		742,175	470,268	206,624		
NET ASSESSED VALUATION		371,087,739	376,214,102	413,248,073		
MILL LEVY REQUIRED		2.000	1.250	0.500		

LOGAN COUNTY
Sterling, Colorado

11/10/2025		SALES & USE TAX CAPITAL IMPROVEMENT FUND 24,498.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
FUND BALANCE, BEGINNING OF THE YEAR			4,002,835	4,023,786	5,669,850	1,646,064	41%
REVENUES OTHER THAN PROPERTY TAXES							
99910 -NON PROPERTY TAXES							
99910.	31301	SALES TAX	2,437,595	2,400,000	2,400,000		
99910.	31302	USE TAX	76,250	220,000	200,000	-20,000	-9%
99930-MISCELLANEOUS RECEIPTS							
99930.	36121	INTEREST EARNINGS	18,442	20,000	15,000	-5,000	-25%
99930.	36427	UTILITY CREDIT	4,063				
99940-OTHER RECEIPTS							
99940.	39153	REIMBURSEMENT-EXPENDITURES					
TOTAL AVAIL REV OTHER THAN PROPERTY TAXES			2,536,350	2,640,000	2,615,000	-25,000	-1%
		TOTAL RESOURCES AVAILABLE	6,539,185	6,663,786	8,284,850	1,621,064	24%
EXPENDITURES:							
49801	B&G MAINTENANCE BLDG						
	54700	UTILITIES			12,000		
	54810	BLDG RPRS & MAINTENANCE			2,000		
	59030	CAPITAL IMPROVEMENTS					
49805	COURTHOUSE						
	54700	UTILITIES			60,000		
	54810	BLDG RPRS & MAINTENANCE	6,000	50,000	30,000	-20,000	-40%
	59030	CAPITAL IMPROVEMENTS	189,495	3,782	3,200	-582	-15%
49810	JUSTICE CENTER						
	54700	UTILITIES	242,531	200,000	250,000	50,000	25%
	54810	BLDG RPRS & MAINTENANCE	17,452	30,000	26,000	-4,000	-13%
	54830	MAINTENANCE CONTRACT	10,650	10,650	10,650		
	59030	CAPITAL IMPROVEMENTS	94,231	332,704	55,000	-277,704	-83%
49815	CENTRAL SERVICES BUILDING						
	54700	UTILITIES			40,000		
	54810	BLDG RPRS & MAINTENANCE	61,416	41,000	10,000	-31,000	>100%
	59030	CAPITAL IMPROVEMENTS			105,000		
49818	EMERGENCY OPERATIONS BUILDING						
	54700	UTILITIES			4,500		
	54810	BLDG RPRS & MAINTENANCE			11,000		
	59030	CAPITAL IMPROVEMENTS			150,000		
49820	FAIRGROUNDS						
	54700	UTILITIES			65,000		
	54810	BLDG RPRS & MAINTENANCE	78,688	200,000	87,800	-112,200	-56%
	59030	CAPITAL IMPROVEMENTS	1,764,581		650,000		
49830	HERITAGE						
	54700	UTILITIES			26,000		
	54810	BLDG RPRS & MAINTENANCE		75,000	30,000	-45,000	-60%
	59030	CAPITAL IMPROVEMENTS					>100%
49832	ROAD & BRIDGE						
	54700	UTILITIES			62,000		
	54810	BLDG RPRS & MAINTENANCE			45,000	45,000	#DIV/0!
	59030	CAPITAL IMPROVEMENTS					>100%
49840	56528	TREASURER FEES	50,355	50,800	50,000	-800	-2%
49840	59030	MISCELLANEOUS CAPITAL IMPROVEMENTS			2,000,000		
		TOTAL EXPENDITURES	2,515,399	993,936	3,785,150	2,791,214	281%
UNAPPROPRIATED FUND BALANCE END OF YR			4,023,786	5,669,850	4,499,700	-1,170,150	-21%

****SEE DEPARTMENT REQUESTS FOR DETAILS**

LOGAN COUNTY
Sterling, Colorado

**LOGAN COUNTY SOLID WASTE DISPOSAL SITE AND FACILITY FUND
C/O BOARD OF LOGAN COUNTY COMMISSIONERS
STERLING COLORADO**

11/10/2025

ACCT NO 25	PROPERTY TAX REQUIREMENT	ACTL PRIOR YR 2024 COL.1	PROJECTED CURRNT YR 2025 COL.2	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
FUND BALANCE, BEGINNING OF THE YR		4,303,246	4,274,280	4,390,267	115,987	3%

	NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES	372,957	188,107		(188,107)	

REVENUE OTHER THAN CURRENT PROPERTY TAX

	INTERGOVERNMENTAL REVENUE					
99920.31112	CRS 39-3-210 BACKFILL	34,941				
99922.33061	FLOOD DISASTER/FEMA/STATE					
99922.31200	LOCAL FISCAL RECOVERY FUNDS					
	OTHER REVENUE:					
99910.31200	SPECIFIC OWNERSHIP TAX	51,678	18,800		(18,800)	
99910.31910	DELINQUENT TAXES-PENALTIES- INTEREST	1,826	316		(316)	-100%
99925.34008	LANDFILL DISPOSAL FEES	841,038	657,000	660,000	3,000	
99925.39137	RECYCLING REVENUE	1,345	2,500	2,500		
99925.39138	CLOSURE COST SURCHARGE	66,727	57,846	58,000	154	
99925.39139	E-WASTE RECYCLING REVENUE	510	550	550		
99935.39404	TRANSFER FROM GENERAL FUND					
99940.39110	SALE OF ASSETS	113,000		25,000	25,000	>100%
99940.39121	INSURANCE CLAIMS	7,775				
99940.39124	DIVIDENDS-CORA FORFEITURE	671				
99940.39128	OTHER/REFUNDS					
99940.39153	REIMBURSEMENT OF EXPENSES		2,864			
	PROCEEDS FROM CAPITAL LEASE					
	TOTAL AVAILABLE REVENUE OTHER THAN PROPERTY TAXES	1,119,511	739,876	746,050	6,174	1%
	TOTAL REVENUE	1,492,468	927,983	746,050	(181,933)	-20%
	TOTAL AVAILABLE RESOURCES	5,795,714	5,202,263	5,136,317	(65,946)	-1%

	TOTAL EXPENDITURES	1,521,434	811,996	3,071,420	2,259,424	278%
--	---------------------------	------------------	----------------	------------------	------------------	-------------

	UNAPPROPRIATED FUND BALANCE END OF YR	4,274,280	4,390,267	2,064,897	(2,325,370)	-53%
	Less Closure Reserve	690,000	847,000	922,632		
	Less Eq reserve/New Cell development	900,000	1,050,000	900,000		
	Operating Fund Balance	2,684,280	2,493,267	242,265		

CALCULATION OF MILL LEVY						
	AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET	372,957	188,107		225,141	
	ADD:PROVISION FOR UNCOLLECTABLES	(1,869)				
	TOTAL AMOUNT PROPERTY TAX NEEDED	371,088	188,107		225,141	
	NET ASSESSED VALUATION	371,087,739	376,214,102	413,248,073	37,033,971	
	MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT	1.000	0.500		(0.500)	

Sterling, Colorado

		LOGAN COUNTY SOLID WASTE DISPOSAL SITE FUND 25.432.43240	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
11/7/2025	# OF EMPLOYEES						
51200	5	FULL TIME SALARIES	183,281	245,000	247,785	2,785	1%
51300	2	PART TIME SALARIES	55,918	56,992	61,003	4,011	7%
51400		TEMPORARY & OVERTIME	1,713	2,500	2,000	-500	-20%
		TOTAL SALARIES	240,912	304,492	310,788	6,296	2%
52610		SOCIAL SECURITY	14,924	18,879	19,269	390	2%
52611		MEDICARE TAX	3,490	4,415	4,506	91	2%
52620		WORKERS COMPENSATION	11,560	8,497	9,000	503	6%
52630		RETIREMENT	9,568	12,080	12,352	272	2%
52631		HEALTH INSURANCE	50,594	60,670	70,630	9,960	16%
52632		LIFE INSURANCE	243	271	335	64	24%
52633		ST/LT DISABILITY	756	650	799	149	23%
52634		UNEMPLOYMENT INSURANCE	482	609	622	13	2%
		TOTAL PERSONNEL EXPENSE	332,529	410,563	428,301	17,738	4%
53100		OFFICE SUPPLIES	2,621	5,000	5,000		
53200		OPERATING SUPPLIES	8,411	17,250	17,250		
53280		GAS-OIL-ANTIFREEZE	56,148	65,000	65,000		
53500		SOLID WASTE DISPOSAL FEE	35,028	32,000	36,925	4,925	15%
54100		PROFESSIONAL SERVICES	19,233	40,000	70,000	30,000	75%
54105		IT MAINTENCE	4,576	5,200	5,200		
54210		TELEPHONE/INTERNET	4,067	4,600	4,750	150	3%
54220		POSTAGE	341	3,200	3,200		
54400		ADVERTISING & LEGAL NOTICES	1,082	300	1,500	1,200	>100%
54700		UTILITIES	4,490	8,500	8,500		
54810		REPAIR & MAINT(BUILDING)	6,266	5,252	2,000	-3,252	-62%
54814		MAINTENANCE AT LANDFILL	3,231	3,500	20,000	16,500	471%
54815		TIRE RECYCLE	12,574	11,000	12,000	1,000	9%
54816		SPRAYING		100	500	400	400%
54817		E-WASTE RECYLING	1,953	3,150	3,150		
54820		REPAIR & MAINT/EQUIPMENT	68,816	148,000	95,000	-53,000	-36%
54830		MAINTENANCE CONTRACTS	3,396	5,606	4,000	-1,606	-29%
54920		EQUIP & FIXTURE RENTAL	236	450	500	50	11%
55100		MISCELLANEOUS	100	7,634	300	-7,334	>100%
55118		PERMITS	1,004	3,000	3,000		
55200		MEMBERSHIP & DUES	540	600	2,250	1,650	275%
55204		MEETING EXPENSE	2,799		250	250	#DIV/0!
55317		MONITOR WELL TESTING		3,000	8,500	5,500	183%
55700		STAFF TRAINING			5,500	5,500	#DIV/0!
55703		CDL TRAINING					
56550		CAFETERIA PLAN EXPENSE	300	300	300		
56556		PROPERTY LIABILITY INSURANCE	22,095	15,261	20,000	4,739	31%
56557		AUDITING & BUDGETING					
		TOTAL OPERATING EXPENSE	259,307	387,903	394,575	6,672	2%
55325		EQUIPMENT REPLACEMENT RESERVE					>100%
56528		TREASURERS FEES	8,194	7,500		-7,500	-100%
56654		HEALTH INS DEDUCTIBLE RESERVE	2,404	4,000	4,000		
56655		HEALTH INS FAMILY RESERVE			4,000	4,000	>100%
56700		RESERVE FOR CONTINGENCY					
56800		NEW CELL DEVELOPMENT			900,000	900,000	>100%
56801		FINANCIAL ASSURANCE			850	850	#DIV/0!
56802		CLOSURE COSTS RESERVE			922,632	922,632	>100%
59010		CAPITAL OUTLAY	919,000	2,030	417,062	415,032	>100%
		AUDIT ADJUSTMENT					
		TOTAL OTHER EXPENSE	929,598	13,530	2,248,544	2,235,014	16519%
		SOLID WASTE DISPOSAL EXPENDITURES	1,521,434	811,996	3,071,420	2,259,424	278%
					(REC)		
			CAPITAL OUTLAY				
		25.43240.59010	CRAWLER OUTLAY		417,062		

LOGAN COUNTY

Sterling, Colorado

11/10/2025		CONSERVATION TRUST FUND 27.452.45211.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
FUND BALANCE, BEGINNING OF THE YEAR			271,200	312,964	381,479	68,515	22%
NET TOTAL REV TO BE DERIVED FROM PROP TAXES							
REVENUES							
LESS REVENUES OTHER THAN PROPERTY TAXES:							
INTERGOVERNMENTAL REVENUE							
99921.33580		LOTTERY	79,232	75,000	75,000		
99921.33581		GO CO GRANT					
OTHER REVENUE:							
99930.36121		INTEREST EARNINGS	1,544	1,597	1,500	-97	-6%
99940.39128		OTHER					
TOTAL AVAIL REV OTHER THAN PROP TAXES			80,776	76,597	76,500	-97	
TOTAL AVAILABLE SOURCES			351,976	389,561	457,979	68,418	18%
EXPENDITURES							
56700		RESERVE FOR CONTINGENCY	5,000		357,979	357,979	>100%
58610		IMPROVEMENT IN FAIRGROUNDS	34,012	8,082	100,000		
TOTAL EXPENDITURES			39,012	8,082	457,979	449,897	>100%

UNAPPROPRIATED FUND BALANCE, END OF YR			312,964	381,479			
---	--	--	----------------	----------------	--	--	--

			DESCRIPTION OF LINE 58610		(REC)		
			UPGRADE WROUGHT IRON FENCE		30,000		
			MISCELLANEOUS		70,000		
			TOTAL		100,000		

LOGAN COUNTY

Sterling, Colorado

11/10/2025	LOGAN COUNTY EMS - AMBULANCE SERVICE 29472.47211.		ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
FUND BALANCE, BEGINNING OF THE YEAR			64,961	170,791	248,568	77,777	46%
NET TOTAL REV TO BE DERIVED FROM PROP TAXES							
	REVENUES						
LESS REVENUES OTHER THAN PROPERTY TAXES:							
	INTERGOVERNMENTAL						
99921.33052	STATE GRANTS (SUBJECT TO GRANT AWARD)						
99921.33053	STATE EMS GRANT						
99921.33065	EMS SUPPLEMENTAL PAYMENT				75,000		
	CHARGES AND SERVICE:						
99925.32225	AMBULANCE FEES		887,842	947,200	1,500,000	552,800	58%
99925.34180	CHARGES FOR SERVICES (STAND BY)		2,045	3,175	3,000	-175	>100%
	TRANSFERS FROM OTHER FUNDS						
99935.37000	TRANSFER FROM GF		200,000	250,000	250,000		>100%
	OTHER FINANCING SERVICES						
99940.39121	INSURANCE CLAIMS						
99940.39128	OTHER						
99940.39153	REIMBURSEMENT OF EXPENDITURES						
	TOTAL AVAIL REV OTHER THAN PROP TAXES		1,089,887	1,200,375	1,828,000	627,625	52%
	TOTAL AVAILABLE SOURCES		1,154,848	1,371,166	2,076,568	705,402	51%
	EXPENDITURES						
51200 6	EMS FIREFIGHTER SALARY		450,961	527,342	978,794	451,452	86%
51201	MEDICAL DIRECTOR		2,500	5,000	5,000		
51205	PROJECT PAY		3,009				>100%
51400	OVERTIME		83,927	70,000	73,500	3,500	5%
52610	FICA		7,361	8,620	14,049	5,429	63%
52620	WORKERS COMPENSATION		20,935	27,624	48,807	21,183	77%
52630	RETIREMENT		61,608	72,370	131,756	59,386	82%
52631	HEALTH INSURANCE		112,027	118,386	219,895	101,509	86%
52633	ST/LT DISABILITY		4,956	5,750	9,826	4,076	71%
	TOTAL PERSONNEL EXPENSE		747,284	835,092	1,481,627	646,535	77%
53200	OPERATING SUPPLIES		16,251	20,000	20,000		
53200	SMALL EQUIPMENT				5,000		
53205	PROTECTIVE CLOTHING & EQUIPMENT		2,382	7,000	30,000	23,000	329%
53206	MEDICAL SUPPLIES		49,722	65,000	70,000	5,000	8%
53280	VEHICLE FUEL, OIL & FLUIDS		10,611	13,000	14,000	1,000	8%
54100	PROFESSIONAL SERVICES (BILLING)		70,339	84,000	84,000		
54210	TELEPHONE/INTERNET/INTERNET		410	444		-444	-100%
54220	POSTAGE		19	40	40		
54612	VEHICLE INSURANCE		6,172	9,000	9,000		
54800	VEHICLE REPAIRS & MAINTENANCE		19,548	15,000	17,000	2,000	13%
54830	MAINTENANCE/COMP,SERVICE AGREEMENTS			20,600	23,000	2,400	12%
55100	MISCELLANEOUS		9,811				#DIV/0!
55200	MEMBERSHIP & DUES		64	2,000	2,000		
55319	ADMINISTRATIVE FEE		25,000	25,000	25,000		
55610	UNIFORMS FOR FT FIREFIGHTERS (6)		4,755	5,000	10,000	5,000	100%
55700	CONF/TRAINING/TRAVEL/ETC		10,567	11,000	18,000	7,000	64%
55720	PHYSICAL EXAMS & JOB-RELATED INOCULATIO		440	1,000	4,000	3,000	300%
56556	INSURANCE/PROP & LIAB,E&O		10,232	8,972	10,000	1,028	11%
56557	AUDITING & BUDGETING		450	450	450		
	TOTAL OPERATING EXPENSE		236,773	287,506	341,490	53,984	19%
	TOTAL EXPENDITURES		984,057	1,122,598	1,823,117	700,519	62%
UNAPPROPRIATED FUND BALANCE, END OF YR			170,791	248,568	253,451	4,883	2%
	CAPITAL EXPENDITURE request (contingent upon 50/50 grant)				(REC)		
	23.49800.58681	UPGRADE/CURRENT ALERT SYST			35,000		
	23.49800.58681	ALS SUPERVSOR CAR (GRANT 50			75,000		
					110,000		

LOGAN COUNTY

Sterling, Colorado

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

11/10/2025	26,464,46400	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
	FUND BALANCE - BEGINNING	287,248	306,431	344,281	37,850	12%

	Adjusted fund balance	287,248	306,431	344,281	37,850	12%
--	-----------------------	----------------	----------------	----------------	--------	-----

	REVENUES:					
	NIGHT SHOW	138,199	208,260	132,500	-75,760	-36%
	DEMOLITION DERBY	77,587	80,555	78,000	-2,555	-3%
	BULL RIDING	59,682	64,790	63,000	-1,790	-3%
	RENTALS	41,122	39,195	39,195		
	RODEO QUEENS	3,143	4,300	4,300		>100%
	JR RODEO	795	885	795	-90	-10%
	PARADE					>100%
	SPONSORSHIPS	58,350	69,350	50,000	-19,350	-28%
	CARNIVAL	83,768	96,133	84,000	-12,133	>100%
	BEER GARDEN	13,000	15,000	15,000		>100%
	OTHER FEES & CHARGES	8,217	8,531	6,450	-2,081	-24%
	PRCA RODEO	61,792	66,658	66,500	-158	
	TOTAL REVENUES	545,655	653,657	539,740	-113,917	-17%
	GF TRANSFER TO FAIR FUND					
	EXPENDITURES:					
	NIGHT SHOW	132,877	147,681	221,800	74,119	50%
	DEMOLITION DERBY	44,800	50,300	50,800	500	1%
	BULL RIDING	51,779	55,737	57,500	1,763	>100%
	CARNIVAL	36,400	50,075	40,000	-10,075	-20%
	RENTALS & FOOD BOOTH CONC	6,191	11,250	11,450	200	>100%
	RODEO QUEENS	3,019	2,942	6,300	3,358	114%
	JR RODEO	810	1,725	1,917	192	>100%
	PARADE	400	671	1,500	829	>100%
	SALARIES	38,118	30,983	40,677	9,694	31%
	SUPPLIES	5,966	3,750	4,000	250	7%
	FAIRBOARD EXPENSES	3,533	4,007	1,700	-2,307	-58%
	PRINTING & ADVERTISING	27,051	29,030	33,000	3,970	14%
	CONTRACTED SERVICES	37,345	39,806	53,823	14,017	35%
	UTILITIES	36,960	37,745	47,075	9,330	>100%
	LIVESTOCK BUDGET	40		2,100	2,100	#DIV/0!
	MISCELLANEOUS	25,265	23,416	27,600	4,184	18%
	IMPROVEMENTS	885	27,192			
	PRCA RODEO	75,033	99,497	104,812	5,315	5%
	MEMORIAL DONATIONS					>100%
	TOTAL EXPENDITURES	526,472	615,807	706,054	90,247	15%
	FUND BALANCE END OF YEAR	306,431	344,281	177,967	-166,314	-48%

LOGAN COUNTY

Sterling, Colorado

11/7/2025	LOGAN COUNTY FAIR FUND 26.464.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
NIGHT SHOW						
	REVENUE					
46401.38401	ADMISSION FEES	110,963	100,400	110,000	9,600	10%
46401.38402	NIGHT SHOW SPONSOR	10,000	10,000	10,000		
46401.38403	CONCESSIONS - T-SHIRTS ETC	496	1,460	500	-960	>100%
46401.38404	NIGHT SHOW PARTY ZONE	16,740	11,400	12,000	600	>100%
46401.38540	PAYMENT FROM RAIN INS		85,000			
	Total Revenue	138,199	208,260	132,500	-75,760	-36%
	EXPENSES -					
46401.57001	NIGHT SHOW	75,000	80,471	150,000	69,529	>100%
46401.57005	SOUND, LIGHTS & STAGE	45,783	56,918	60,000	3,082	5%
46401.57008	MEALS & LODGING	4,981	4,798	5,000	202	>100%
46401.57009	ELECTRICAL/STAGE	1,575	1,250	2,000	750	>100%
46401.57015	INSURANCE/NIGHT SHOW	3,773	3,773	3,800	27	>100%
46401.55100	NIGHT SHOW MISCEL	1,765	471	1,000	529	>100%
	Total Expense	132,877	147,681	221,800	74,119	50%
DEMOLITION DERBY						
	REVENUE					
46402.38410	ADMISSION FEES	66,587	69,055	67,000	-2,055	-3%
46402.38412	DEMO DERBY SPONSOR	11,000	11,500	11,000	-500	>100%
	Total Demolition Derby Revenue	77,587	80,555	78,000	-2,555	-3%
	EXPENSES					
46402.57020	DEMO DERBY CONTRACT	10,800	11,300	11,800	500	4%
46402.57025	DEMOLITION DERBY PURSE MONEY	34,000	39,000	39,000		>100%
	Total Demolition Derby Expense	44,800	50,300	50,800	500	1%
BULL RIDING						
	REVENUE					
46403.38420	ADMISSION FEES	36,382	39,540	39,500	-40	
46403.38421	BULL RIDING SPONSOR	23,300	25,250	23,500	-1,750	>100%
	Total Bull Riding Revenue	59,682	64,790	63,000	-1,790	-3%
	EXPENSES					
46403.57030	BULL RIDING CONTRACT	42,950	46,650	48,000	1,350	>100%
46403.57032	BULL RIDING VIP CATERING	5,055	5,520	6,000	480	>100%
46403.57038	BULL RIDING MISC EXP	3,774	3,567	3,500	-67	>100%
	Total Bull Riding Expense	51,779	55,737	57,500	1,763	>100%
RENTALS & FOOD BOOTH CONCESSIONS						
	REVENUE					
46405.38440	BOOTH SPACE	28,350	27,000	27,000		
46405.38441	BOOTH SPACE/PD IN ADV FOR NEXT YR					
46405.38442	RV CAMPING SPACE	12,772	12,195	12,195		
	Total Rentals	41,122	39,195	39,195		
	EXPENSES					
46405.57050	BOOTH SPACE/DAMAGE DPST REFND	1,400	1,450	1,450		>100%
46405.57055	UTILITIES/ELECT FOR CAMPING SPOTS	4,791	9,800	10,000	200	>100%
	Total Rental Expense	6,191	11,250	11,450	200	>100%
RODEO QUEENS						
	REVENUE					
46406.38450	QUEEN FUND RAISING	3,143	4,300	4,300		>100%
	Total Queen Revenue	3,143	4,300	4,300		>100%
	EXPENSE					
46406.57060	RODEO QUEEN	1,359	942	4,300	3,358	>100%
46406.57062	RODEO QUEEN SADDLE	1,660	2,000	2,000		
	Total Queen Expense	3,019	2,942	6,300	3,358	114%
JUNIOR RODEO						
	REVENUE					
46407.38460	JR RODEO ENTRY FEES	795	685	795	110	16%
46407.38461	JR RODEO DONATIONS		200			
	Total Jr Rodeo revenue	795	885	795		
	EXPENSE					
46407.57070	HAY & FEED 4-H			100	100	>100%
46407.57072	STOCK CHARGES & FREIGHT 4-H		300	300		
46407.57074	MISC EXPENSE	108	722	722		
46407.57075	JR RODEO AWARDS/PREMIUMS	702	703	795		
	Total Jr Rodeo expense	810	1,725	1,917	192	>100%
PARADE						
	REVENUE					
46408.38470	PARADE REVENUE - LATE FEES					>100%
	EXPENSE					
46408.57080	PARADE EXPENSE	400	671	1,500	829	>100%

LOGAN COUNTY

Sterling, Colorado

11/7/2025	LOGAN COUNTY FAIR FUND 26.464.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
<u>SPONSORSHIPS</u>						
	REVENUE					
46400.38480	CORPORATE SPONSORS	58,350	69,350	50,000	-19,350	-28%
	Total Sponsorship	58,350	69,350	50,000	-19,350	-28%
<u>CARNIVAL</u>						
	REVENUE					
46404.38430	CARNIVAL	83,768	96,133	84,000	-12,133	>100%
	Total Carnival Revenue	83,768	96,133	84,000	-12,133	>100%
	EXPENSE					
46404.57040	CARNIVAL CONTRACT (MEGA PASSES)	36,400	50,075	40,000	-10,075	>100%
46404.57045	CARNIVAL ADVERTISING					#DIV/0!
	Total Carnival Expense	36,400	50,075	40,000	-10,075	-20%
<u>OTHER REVENUE & FEES</u>						
46400.38490	BEER GARDEN	13,000	15,000	15,000		>100%
46400.38500	LODGING TAX BOARD	6,000	6,000	6,000		>100%
46400.38511	MERCHANDISE					>100%
46400.39124	DIVIDENDS-FORFEITURES					
46400.39128	OTHER/DONATIONS	1,920	2,300			
46400.39153	REIMBURSEMENT OF EXPENDITURES	297	231	450		
	Total Other Fees & Chgs Revenue	21,217	23,531	21,450	-2,081	-9%
99935.37000	TRANSFER FROM GENERAL FUND					
<u>FAIR BOARD EXPENDITURES</u>						
	SALARIES					
46400.51300	FAIR COORDINATOR	23,417	15,000	22,048	7,048	47%
46400.51400	OVERTIME/TEMP EMP	1,985	950	2,500	1,550	>100%
46400.51408	FAIR NIGHT SHOW WORKERS	2,449	1,582	1,600	18	>100%
46400.51410	BOX OFFICE STAFF	6,825	7,687	4,000		
	SALARIES	34,676	25,219	30,148	4,929	20%
46400.52610	SOCIAL SECURITY	2,150	1,564	1,869	305	20%
46400.52611	MEDICARE TAX	503	366	437	71	19%
46400.52620	WORKERS COMPENSATION	60	55	60	5	9%
46400.52630	RETIREMENT	606	600	882	282	47%
46400.52631	HEALTH INSURANCE		3,000	7,063	4,063	>100%
46400.52632	LIFE INSURANCE		20	33	13	65%
46400.52633	ST/LT DISABILITY		48	71	23	48%
46400.52634	UNEMPLOYMENT INSURANCE	69	51	60	9	18%
46400.56550	CAFETERIA PLAN EXPENSE	54	60	54	-6	-10%
	TOTAL PERSONNEL EXPENSE	38,118	30,983	40,677	9,694	31%
	SUPPLIES					
46400.53200	SUPPLIES	5,341	3,300	3,200	-100	-3%
46400.54220	POSTAGE	625	450	800	350	78%
	Total Supplies	5,966	3,750	4,000	250	7%
	FAIR BOARD EXPENSES					
46400.55100	MISCELLANEOUS	352	2,467		-2,467	>100%
46400.55200	MEMBERSHIP & DUES	1,930	540	850	310	57%
46400.55204	MEETINGS & SEMINARS	1,251	1,000	850	-150	>100%
	Total Fair Board Expenses	3,533	4,007	1,700	-2,307	-58%
	PRINTING & ADVERTISING					
46400.54400	ADVERTISING	27,051	29,030	33,000	3,970	14%
46400.54500	PROGRAMS & PRINTING					>100%
	Total Printing & Adv Exp	27,051	29,030	33,000	3,970	14%
	CONTRACTED SERVICES					
46400.53830	REFUND OT	7,150	6,650	7,000	350	5%
46400.53835	REFUND R&B WAGES	2,268	3,148	2,500	-648	-21%
46400.53840	SALARIES/SHRF OT	7,597	7,600	8,000	400	>100%
46400.53852	TICKET TAKERS CONTRACT			8,000	8,000	>100%
46400.53855	GRANDSTAND CLEANING	3,500	3,500	4,000	500	14%
46400.53856	RESTROOM CLEANING	3,400	4,500	4,500		
46400.53866	GATE KEEPER	2,700	2,700	3,000	300	11%
46400.53867	AMBULANCE STAND BY	1,160	2,030	2,030		
46400.53868	GOLF CART SERVICE					
46400.53870	MISCEL CONTRACTED SERVICES					
46400.53871	FAIR BOARD MANAGER	6,946	7,362	7,583	221	3%
46400.53872	FAIR BOARD MEMBERS	1,416	1,308	1,500	192	15%
46400.53875	SUPERINTENDENT BARBECUE	550	500	5,000	4,500	900%
46400.54100	PROFESSIONAL SERV	150		200	200	
46400.54105	IT MAINTENANCE	58	58	60	2	3%
46400.56557	AUDIT	450	450	450		
	Total Contracted Services	37,345	39,806	53,823	14,017	35%

LOGAN COUNTY

Sterling, Colorado

11/7/2025	LOGAN COUNTY FAIR FUND 26.464.	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
	<u>UTILITIES, FUEL, ETC</u>					
46400.54300	FUEL	1,023	1,100	1,100		
46400.54700	ELECTRICAL/MIDWAY & OTHER	7,441	8,500	10,800	2,300	>100%
46400.54701	PORTABLE TOILETS/TRASH REMOVAL	28,496	28,145	35,175	7,030	>100%
	Total Utilities, Etc.	36,960	37,745	47,075	9,330	>100%
	<u>LIVESTOCK BUDGET</u>					
46400.53876	4-H LIVESTOCK BUDGET	40		1,800	1,800	#DIV/0!
46400.53877	4-H HORSE PROGRAM			300		
	Total Livestock Budget	40		2,100	2,100	#DIV/0!
	<u>MISCELLANEOUS</u>					
46400.53880	TICKET REFUND					
46400.53882	SERVICE CHARGES/SET UP FEES	18,351	16,757	20,000	3,243	19%
46400.53885	4-H SALE/PURCHASE LIVESTOCK			600	600	#DIV/0!
46400.54920	EQUIP RENTAL	6,914	6,659	7,000	341	>100%
	Total Miscellaneous	25,265	23,416	27,600	4,184	18%
46400.59010	<u>CAPITAL OUTLAY/IMPROVEMENTS</u>	885	27,192			
	PRCA RODEO					
	REVENUES					
	<u>ADMISSION FEES-</u>					
46410.38541	PRCA RODEO	41,792	42,458	43,000	542	1%
	TOTAL ADMISSION FEES	41,792	42,458	43,000	542	1%
	<u>SPONSORS-</u>					
46410.38542	PRCA RODEO SPONSORS	20,000	22,000	20,000	-2,000	>100%
46410.38543	PRCA OTHER SPONSORSHIP					
46410.38545	PRCA BUCKLE SPONSORS			1,500	1,500	>100%
	TOTAL SPONSORS	20,000	22,000	21,500	-500	>100%
	<u>MISCELLANEOUS-</u>					
46410.38550	COWBOY CHANNEL MEDIA RIGHTS		2,000	2,000		
46410.38560	BRAND ACKNOWLEDGEMENT		200			
46410.38565	MEMORIAL DONATIONS					
	TOTAL PRCA REVENUES	61,792	66,658	66,500	-158	
	EXPENDITURES					
	<u>PRINTING & ADVERTISING-</u>					
46410.57140	PROGRAMS & PRINTING	790	790	800	10	>100%
	TOTAL PRINTING & ADVERTISING	790	790	800	10	>100%
	<u>CONTRACTED SERVICES-</u>					
46410.57100	STOCK CONTRACT/PRCA	33,771	36,810	39,000	2,190	>100%
46410.57105	PRCA STOCK EXP/FEED	1,000	1,000	1,000		
46410.57106	BRAND ACKNOWLEDGEMENT EXP		4,442	6,112	1,670	>100%
46410.57110	PRCA JUDGING & LABOR	1,200	1,200	1,200		>100%
46410.57111	PRCA MEALS & LODGING	3,190	3,062	3,000	-62	>100%
46410.57112	APPROVAL FEES & DUES	1,650	1,700	1,700		
46410.57120	ENTERTAINER/SPECIALTY ACT	3,000	3,000	3,000		>100%
46410.57125	PRCA RODEO SCREEN	6,000	6,000	6,000		
	TOTAL CONTRACTED SERVICES	49,811	57,214	61,012	3,798	7%
	<u>PRIZES & AWARDS-</u>					
46410.57108	PRCA PURSE MONEY	23,000	38,000	38,000		>100%
46410.57109	PRCA EVENT WINNER					>100%
	TOTAL PRIZES & AWARDS	23,000	38,000	38,000		>100%
	<u>MISCELLANEOUS-</u>					
46410.57150	TOUGH ENOUGH TO WEAR PINK DNTN	1,432		1,600	1,600	>100%
46410.57160	RODEO MISC		3,493	3,400		
	TOTAL MISCELLANEOUS	1,432	3,493	5,000	1,507	43%
	TOTAL PRCA EXPENDITURES	75,033	99,497	104,812	5,315	5%
46411.55207	MEMORIAL DONATION EXP					
	TOTAL FAIR REVENUES	545,655	653,657	539,740	-113,917	-17%
	TOTAL FAIR EXPENDITURES	526,472	615,807	706,054	90,247	15%

LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE

ADOPTED BUDGET

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

Budget Year 2026

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. N/A

Date of Lease-Purchase agreement(s):

1. N/A

	<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**

11/10/2025	PROPERTY TAX REQUIREMENT	ACTL PRIOR YR 2024 COL.1	PROJECTED CURRNT YR 2025 COL.2	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
OPERATING FUND BALANCE, BEGINNING OF THE YEAR		321,373	295,784	314,393	18,609	6%

321,373 295,784 314,393

	NET TOTAL REVENUE TO BE DERIVED FROM PROPERTY TAXES	67,298	146,200	154,487	8,287	6%
	REVENUES					
REVENUES OTHER THAN PROPERTY TAXES						
	INTERGOVERNMENTAL REVENUE					
99920.31112	CRS39-3-210 BACKFILL	16,027				
99920.33037	CO NOXIOUS WEED MGMT GRANT					#DIV/0!
99920.39180	CENTENNIAL CONSERVATION DISTRICT (CCD)	15,000	15,000	15,000		
	OTHER REVENUE:					
99910.31200	SPECIFIC OWNERSHIP TAX	9,162	14,600	15,449	849	6%
99910.31910	DELINQUENT TAXES-PENALTIES-INTEREST	608	150		-150	-100%
99925.39134	MISC REVENUE (USER CHARGE)	56,650	58,000	56,000	-2,000	-3%
99930.36417	REFUND/SALARY& FRINGE	18,060	18,000	18,000		
99940.39110	SALE OF ASSETS					
99940.39121	INSURANCE CLAIMS					
99940.39123	REFUNDS					
99940.39128	OTHER					
99940.39153	REIMBURSEMENT OF EXPENDITURES					
99940.39175	CONTIBUTED CAPITAL					
	AUDIT ADJUSTMENT					
	TOTAL AVAILABLE REVENUES OTHER THAN PROPERTY TAXES	115,507	105,750	104,449	-1,301	-1%
	TOTAL REVENUES	182,805	251,950	258,936	6,986	3%
	TOTAL AVAILABLE SOURCES	504,178	547,734	573,329	25,595	5%

	TOTAL EXPENDITURES	208,394	233,341	425,350	192,009	82%
--	---------------------------	----------------	----------------	----------------	---------	-----

	FUND BALANCE (INCLUDES TABOR RESERVE)	295,784	314,393	147,979	-166,414	-53%
	RESTRICTED FOR EMERGENCIES (TABOR RESERVE)	7,400	7,400	7,400		

	UNAPPROPRIATING FUND BALANCE, END OF YEAR	288,384	306,993	140,579	-166,414	-54%
--	--	----------------	----------------	----------------	----------	------

CALCULATION OF MILL LEVY

	AMOUNT TO BE DERIVED FROM CURRENT TAXES FOR BUDGET	67,298	146,200	154,487	8,287	6%
	ADD:PROVISION FOR UNCOLLECTABLES	(268)	735		(735)	
	TOTAL AMOUNT PROPERTY TAX NEEDED	67,030	146,935	154,487	7,552	5%
	NET ASSESSED VALUATION	132,733,382	126,667,784	133,178,570	6,510,786	5%
	MILL LEVY REQUIRED TO PRODUCE NEEDED AMOUNT	0.505	1.160	1.160		

	NET ASSESSED VALUATION			133,178,570		
	GENERAL OPERATING MILL LEVY		=	1.160		
	REFUND & ABATEMENT		=			
	TEMPORARY TAX CREDIT		=			
	NET MILL LEVY		=	1.160		

LOGAN COUNTY

Sterling, Colorado

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

11/7/2025		LOGAN COUNTY PEST CONTROL DISTRICT 30.49900	ACTUAL 2024	PROJECTED 2025	COMMISSIONER RECOMMEND 2026	VARIANCE 2026 REC / 2025 PROJ	% OF CHANGE
51200	1	PEST FUND SALARIES	71,801	75,261	79,952	4,691	6%
51204		OTHER SALARY	5,514	5,844	6,019	175	3%
51400	1	TEMPORARY & OVERTIME	6,327	7,000	8,000	1,000	14%
		TOTAL SALARIES	83,642	88,105	93,971	5,866	7%
52610		SOCIAL SECURITY	5,146	5,418	5,826	408	8%
52611		MEDICARE TAX	1,203	1,269	1,363	94	7%
52620		WORKERS COMPENSATION	1,973	1,499	1,600	101	7%
52630		RETIREMENT	3,093	3,244	3,439	195	6%
52631		HEALTH INSURANCE	12,269	13,237	14,126	889	7%
52632		LIFE INSURANCE	65	67	67		
52633		ST/LT DISABILITY	320	261	277	16	6%
52634		UNEMPLOYMENT INSURANCE	167	176	188	12	7%
56550		CAFETERIA EXPENSE	54	60	60		
		TOTAL PERSONNEL EXPENSE	107,932	113,336	120,917	7,581	7%
53100		OFFICE SUPPLIES	398	800	800		
53200		OPERATING SUPPLIES	1,489	2,000	2,000		
53202		CHEMICALS	44,815	50,000	50,000		
53280		GAS-OIL-ANTIFR (OPERATING)	4,473	4,000	4,500	500	13%
54100		PROFESSIONAL SERVICES	450	450	450		
54105		IT MAINTENANCE	1,124	1,690	1,690		
54210		TELEPHONE/INTERNET	1,789	1,500	1,500		
54220		POSTAGE	39	40	40		
54400		ADVERTISING & LEGAL NOTICES		25	25		
54700		UTILITIES	9,563	9,000	9,000		
54800		REPAIRS & MAINTENANCE	2,530	4,500	5,000	500	11%
54810		REPAIR & MAINT (BUILDINGS)	403	1,500	40,000	38,500	2567%
55005		PRAIRIE DOG CONTROL/LCPD**	10,000	10,000	10,000		
55006		GRASSHOPPER CONTROL/LCPD			5,000	5,000	#DIV/0!
55007		PRAIRIE DOG CONTROL/CCD***	12,819	15,000	15,000		
55009		GRASSHOPPER CONTROL/CCD					
55010		NOXIOUS WEED ENFORCEMENT		1,422			
55100		MISCELLANEOUS		1,200	1,200		
55200		MEMBERSHIP & DUES	580	900	900		
55204		MEETING EXPENSE	651	450	450		
55300		CO NOXIOUS WEED MGMT GRANT					#DIV/0!
55700		STAFF TRAINING		100	100		
56556		PROPERTY LIABILITY INSURANCE	7,660	6,488	7,000	512	8%
56557		AUDITING & BUDGETING					
		TOTAL OPERATING EXPENSE	98,783	111,065	154,655	43,590	39%
55325		EQUIPMENT RESERVE			140,000	140,000	#DIV/0!
56528		TREASURER'S FEES	1,679	2,940	7,778	4,838	165%
56654		HEALTH INS DEDUCTIBLE RESERVE		2,000	2,000		
56655		HEALTH INS FAMILY RESERVE					>100%
59010		CAPITAL OUTLAY		4,000		-4,000	-100%
		OTHER PEST FUND EXPENSES	1,679	8,940	149,778	140,838	1575%
		PEST CONTROL EXPENDITURES	208,394	233,341	425,350	192,009	82%
**Logan County Pest District							
***Centennial Conservation District			CHANGE IN OPERATING BUDGET				
			CAPITAL OUTLAY REQUESTED		(REC)		
		30.49990.59010					