

Lincoln County, Colorado

Budget - 2022

Lincoln County, Colorado
Budget - 2022
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Budget Message
Budget - 2022 Lincoln County, Colorado

The 2022 Lincoln County budget requires a mill levy of 47.50 mills. This is the same mill levy that has been required since 1999. The 47.50 mill levy will produce \$8,454,906 from property taxes, an increase of \$268,440 from 2021. Since the County was able to defease its 1995 refunding bond issue effective as of December 31, 1998, the sales tax revenue is used for general purposes. By using these funds, the Board of County Commissioners have budgeted for a temporary refund equivalent to 12 mills for the 2021 property taxes that are to be collected in 2022. This amount is \$2,135,976 which results in \$6,318,930 being collected in taxes.

The mill levy by fund is as follows:

General Fund – 26.50 mills
Road & Bridge Fund – 12.50 mills
Human Services Fund – 2.00 mills
Library Fund - 0.25 mill
Capital Projects Fund – 2.00 mills
Landfill Fund – 1.00 mill
Public Health Agency Fund – 0.25 mill
Hospital Fund – 3.00 mills

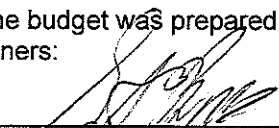
The Conservation Trust, E911, Karval Water Users Activity Enterprise, and Lodging Tax Funds have budgeted expenditures, but do not require mill levies for 2022.

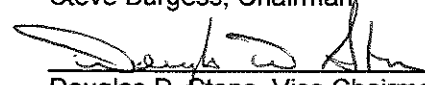
The mill levy for the Road and Bridge Fund was raised from 10.50 mills to 12.50 mills. The mill levy for the Capital Projects Fund was lowered from 4.00 mills to 2.00 mills. The remaining mill levy allocations did not change from the adopted 2021 budget. The 26.50 mills allocated to the General Fund include 4 mills that are obligated by a previous vote of the citizens of Lincoln County to the Lincoln Community Hospital. This results in 22.50 mills being applied to the General Fund. The Lincoln Community Hospital Fund is then allocated 7.00 mills in total (Including the 4 mills that are reflected in the General Fund Budget).

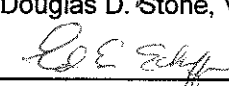
The expenditures budgeted in 2022 are necessary to maintain the programs at relatively the same level as in the prior year. Cost-of-living increases, as well as salary step increases as allowed by the county's pay schedules, were granted for 2022. Coronavirus relief funds in the amount of \$357,022 were used throughout 2020 and 2021 to offer two rounds of grant programs for businesses in Lincoln County, as well as provide Lincoln County staff with equipment to telecommute and personal protective equipment. The County is set to receive American Rescue Plan Funds in the amount of \$1.1 million between 2021 and 2022. Out of the \$1.1 million, \$535,663 is available for the county to replace lost revenue from the pandemic, while the remainder will be used to fund multiple county-wide projects that are eligible. The Rural Economic Development Initiative Grant budget has been created to allow the Garage Workspace located in Hugo to receive grant funding from the Department of Local Affairs to renovate and expand its' business. The Road and Bridge budget has been cut by \$800 thousand from equipment line items and construction line items in order to lessen the impact to the Road and Bridge fund balance. The Capital Projects Fund was decreased to 2.00 mills, with funding included for replacement of three sheriff's vehicles; repairs and replacement of the courthouse parking lot; a voter service and polling center; fairgrounds improvements; new carpeting for the courthouse; Roundhouse restoration; a new compactor for the landfill; and unspecified capital projects, which are annually budgeted.

Lincoln Community Hospital, which is a county hospital, is a separate entity, but the budget for it is included in the county's budget. The Karval Water User Activity Enterprise is a separate entity, but the budget for it is included in the county's budget.

The budget complies with the intent of Amendment #1. The budget was prepared on a modified accrual basis. Respectfully submitted by the Lincoln County Commissioners:


Steve Burgess, Chairman


Douglas D. Stone, Vice Chairman


Ed E. Schiffers, Commissioner

Budget prepared by Jacob Piper
County Administrator
Date: December 7, 2021

Lincoln County, Colorado
 Summary of Property Tax Revenue
 Budget - 2022

County Fund	Prior Year 2020		Current Year 2021		Budget Year 2022		Increase (decrease) Between Budget And Current Year	
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
General	26.50	\$ 4,446,625	26.50	\$ 4,567,186	26.50	\$ 4,716,947	-	\$ 149,761
Road and Bridge	10.50	1,804,022	10.50	1,809,640	12.50	2,224,975	2.00	415,335
Human Services	2.00	340,151	2.00	344,693	2.00	355,996	-	11,303
Library	0.25	42,519	0.25	43,087	0.25	44,500	-	1,413
Conservation Trust	-	-	-	-	-	-	-	-
E911 Fund	-	-	-	-	-	-	-	-
Capital Projects	4.00	680,292	4.00	689,386	2.00	355,996	(2.00)	(333,390)
Landfill	1.00	170,073	1.00	172,347	1.00	177,998	-	5,651
Lodging Tax	-	-	-	-	-	-	-	-
Public Health Agency	0.25	42,518	0.25	43,087	0.25	44,500	-	1,413
Lincoln Comm Hosp	3.00	510,998	3.00	517,040	3.00	533,994	-	16,954
Karval Water Users	-	-	-	-	-	-	-	-
	47.50	8,037,198	47.50	8,186,466	47.50	8,454,906	0.00	268,440

**Lincoln County, Colorado
Consolidated Budget Summary
Budget - 2022**

	General Fund	Road and Bridge Fund	Human Services Fund	Library Fund	Conservation Trust
BUDGET YEAR					
Expenditures:	\$8,243,090	\$5,676,213	\$3,094,112	\$61,068	\$70,000
Available revenues:					
Property taxes (net)	4,716,947	2,224,975	355,996	44,500	-
Intergovernmental revenue	639,174	2,431,816	2,418,296	4,500	25,000
Other revenue	3,688,454	494,832	30,000	5,500	2,000
Deferred revenue	-	-	9,000	-	-
Proceeds from capital leases	-	-	-	-	-
Unappropriated fund balance - beginning	8,760,798	2,323,571	1,023,404	34,243	124,992
Total	17,805,373	7,475,194	3,836,696	88,743	151,992
Less Temporary property tax credit	2,135,976	-	-	-	-
Amount designated from fund balance	-	-	-	-	-
Less ending unappropriated fund balance	7,426,308	1,798,981	742,584	27,675	81,992
Total revenue available	\$8,243,090	\$5,676,213	\$3,094,112	\$61,068	\$70,000
 Mill levy	 26.50	 12.50	 2.00	 0.25	 0.00
CURRENT YEAR					
Expenditures:	\$7,318,377	\$5,429,364	\$3,985,969	\$54,286	\$0
Available revenues:					
Property taxes (net)	4,567,186	1,809,640	344,693	43,087	-
Intergovernmental revenue	1,249,568	2,621,300	3,505,076	4,500	30,000
Other revenue	3,703,269	494,832	30,000	4,500	2,200
Deferred revenue	-	-	9,000	-	-
Proceeds from capital leases	-	-	-	-	-
Unappropriated fund balance - beginning	8,627,312	2,827,163	1,120,604	36,442	92,792
Total	18,147,335	7,752,935	5,009,373	88,529	124,992
Less Temporary property tax credit	2,068,160	-	-	-	-
Amount designated from fund balance	-	-	-	-	-
Less ending unappropriated fund balance	8,760,798	2,323,571	1,023,404	34,243	124,992
Total revenue available	\$7,318,377	\$5,429,364	\$3,985,969	\$54,286	\$0
 Mill levy	 26.50	 10.50	 2.00	 0.25	 0.00
PRIOR YEAR					
Expenditures:	\$7,477,391	\$6,006,632	\$3,504,180	\$49,576	\$4,277
Available revenues:					
Property taxes (net)	4,446,625	1,804,022	340,151	42,519	-
Intergovernmental revenue	1,233,479	2,306,796	3,137,103	4,203	26,468
Other revenue	3,506,869	181,970	33,627	5,656	2,222
Deferred revenue	-	-	447	-	-
Proceeds from capital leases	-	206,128	-	-	-
Unappropriated fund balance - beginning	9,089,470	4,334,879	1,113,456	33,640	68,379
Total	18,276,443	8,833,795	4,624,784	86,018	97,069
Less Temporary property tax credit	2,171,740	-	-	-	-
Amount designated from fund balance	-	-	-	-	-
Less ending unappropriated fund balance	8,627,312	2,827,163	1,120,604	36,442	92,792
Total revenue available	\$7,477,391	\$6,006,632	\$3,504,180	\$49,576	\$4,277
 Mill levy	 26.50	 10.50	 2.00	 0.25	 0.00

Lincoln County, Colorado
Consolidated Budget Summary
Budget - 2022

	E911 Fund	Capital Projects Fund	Landfill Fund	Lodging Tax Fund	Public Health Agency Fund
BUDGET YEAR					
Expenditures:	\$137,744	\$1,577,000	\$429,810	\$180,000	\$514,956
Available revenues:					
Property taxes (net)	-	355,996	177,998	-	44,500
Intergovernmental revenue	158,000	-	-	-	10,000
Other revenue	10,000	65,800	132,200	140,000	334,013
Unappropriated fund balance - beginning	321,383	4,445,255	934,112	123,428	199,844
Total	489,383	4,867,051	1,244,310	263,428	588,357
Less ending unappropriated fund balance	351,639	3,290,051	814,500	83,428	73,401
Total revenue available	\$137,744	\$1,577,000	\$429,810	\$180,000	\$514,956
Mill levy	0.00	2.00	1.00	0.00	0.25
CURRENT YEAR					
Expenditures:	\$121,484	\$237,302	\$282,617	\$180,000	\$483,917
Available revenues:					
Property taxes (net)	-	689,386	172,347	-	43,087
Intergovernmental revenue	154,675	-	-	-	10,000
Other revenue	10,000	71,200	142,924	140,000	394,296
Unappropriated fund balance - beginning	278,192	3,921,971	901,458	163,428	236,379
Total	442,867	4,682,557	1,216,729	303,428	683,762
Less ending unappropriated fund balance	321,383	4,445,255	934,112	123,428	199,844
Total revenue available	\$121,484	\$237,302	\$282,617	\$180,000	\$483,917
Mill levy	0.00	4.00	1.00	0.00	0.25
PRIOR YEAR					
Expenditures:	\$61,847	\$322,414	\$278,760	\$140,904	\$479,709
Available revenues:					
Property taxes (net)	-	680,292	170,073	-	42,518
Intergovernmental revenue	76,754	-	-	-	16,670
Other revenue	-	68,156	139,392	132,867	415,317
Unappropriated fund balance - beginning	263,285	3,495,937	870,753	171,465	241,583
Total	340,039	4,244,385	1,180,218	304,332	716,088
Less ending unappropriated fund balance	278,192	3,921,971	901,458	163,428	236,379
Total revenue available	\$61,847	\$322,414	\$278,760	\$140,904	\$479,709
Mill levy	0.00	4.00	1.00	0.00	0.25

Lincoln County, Colorado
Consolidated Budget Summary
Budget - 2022

	Hospital Fund	KWU Enterprise Fund	Total
BUDGET YEAR			
Expenditures:	\$21,455,348	\$23,654	\$41,462,995
Available revenues:			
Property taxes (net)	533,994	-	8,454,906
Intergovernmental revenue	-	25,000	5,711,786
Other revenue	28,161,264	-	33,064,063
Deferred revenue	-	-	9,000
Proceeds from capital leases	-	-	-
Unappropriated fund balance - beginning	17,411,523	9,611	35,712,165
Total	46,106,781	34,611	82,951,920
Less Temporary property tax credit	-	-	2,135,976
Less ending unappropriated fund balance	24,651,432	10,957	39,352,948
Total revenue available	\$21,455,348	\$23,654	\$41,462,995
Mill levy	3.00	0.00	47.50
CURRENT YEAR			
Expenditures:	\$20,746,642	\$21,654	\$38,861,612
Available revenues:			
Property taxes (net)	517,040	-	8,186,466
Intergovernmental revenue	-	25,000	7,600,119
Other revenue	27,738,137	-	32,731,358
Deferred revenue	-	-	9,000
Proceeds from capital leases	-	-	-
Unappropriated fund balance - beginning	9,902,988	6,265	28,114,994
Total	38,158,165	31,265	76,641,937
Less Temporary property tax credit	-	-	2,068,160
Less ending unappropriated fund balance	17,411,523	9,611	35,712,165
Total revenue available	\$20,746,642	\$21,654	\$38,861,612
Mill levy	3.00	0.00	47.50
PRIOR YEAR			
Expenditures:	\$18,327,278	\$23,438	\$36,676,406
Available revenues:			
Property taxes (net)	510,998	-	8,037,198
Intergovernmental revenue	-	21,842	6,823,315
Other revenue	26,632,956	-	31,119,032
Deferred revenue	-	-	447
Proceeds from capital leases	-	-	206,128
Unappropriated fund balance - beginning	1,086,312	7,861	20,777,020
Total	28,230,266	29,703	66,963,140
Less Temporary property tax credit	-	-	2,171,740
Less ending unappropriated fund balance	9,902,988	6,265	28,114,994
Total revenue available	\$18,327,278	\$23,438	\$36,676,406
Mill levy	3.00	0.00	47.50

Lincoln County, Colorado
General Fund - Budget Summary
Budget - 2022

	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022	Increase (Decrease)
Expenditures:						
General government	\$ 3,950,995	\$ 4,193,389	\$ 4,256,714	\$ 4,223,287	\$ 4,253,231	\$ 59,842
District attorney	138,299	138,911	138,911	147,721	146,182	7,271
Public safety	1,992,424	2,195,905	2,150,205	2,404,701	2,424,701	228,796
Health & hospitals	35,256	36,875	38,616	32,535	32,535	(4,340)
Auxiliary services	387,320	486,537	453,151	525,652	520,652	34,115
Pass-through grants	973,097	369,150	280,780	865,788	865,788	496,638
Total expenditures	7,477,391	7,420,767	7,318,377	8,199,684	8,243,090	822,323
Intergovernmental revenue	1,233,479	689,527	1,249,568	639,174	639,174	(50,353)
Other revenue	3,506,869	2,915,084	3,703,269	3,688,454	3,688,454	773,370
Fund balance at beginning of year	9,089,470	8,738,317	8,627,312	8,760,798	8,760,798	22,481
Total available revenue other than property taxes	13,829,818	12,342,928	13,580,149	13,088,426	13,088,426	745,498
Additional revenue required to balance budget	(6,352,427)	(4,922,160)	(6,261,772)	(4,888,743)	(4,845,337)	76,823
Temporary property tax credit	2,171,740	2,068,160	2,068,160	2,136,257	2,135,976	67,816
Add: Appropriated fund balance, end of year	8,627,312	7,421,186	8,760,798	7,470,053	7,426,308	5,122
Net total to be derived from property taxes	\$ 4,446,625	\$ 4,567,186	\$ 4,567,186	\$ 4,717,567	\$ 4,716,947	\$ 149,761
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	\$ 4,513,812	\$ 4,567,186	\$ 4,567,186	\$ 4,717,567	\$ 4,716,947	\$ 149,761
Add: Provision for uncollectibles/Audit	(67,187)	-	-	-	-	-
Total amount of property taxes needed	\$ 4,513,812	\$ 4,567,186	\$ 4,567,186	\$ 4,717,567	\$ 4,716,947	\$ 149,761
Assessed valuation	170,332,511	172,346,639	172,346,639	178,021,399	177,998,003	5,651,364
Mill Levy required	26.50	26.50	26.50	26.50	26.50	-

Lincoln County, Colorado
Summary of General Fund Expenditures
Budget - 2022

Expenditures	Actual Prior Year 2020	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022	Increase (Decrease)
General Government:					
Office of the Board Administrator	\$ 257,641	\$ 271,179	\$ 281,893	\$ 281,893	\$ 10,714
Administrative expenses	65,802	83,548	117,044	117,044	33,496
Land Use	2,480,299	2,665,783	2,359,989	2,388,434	(277,349)
County Attorney	51,727	54,278	61,030	61,030	6,752
Council of Governments	33,176	40,746	52,976	52,976	12,231
Clerk & Recorder	16,305	15,730	20,000	20,000	4,270
County Elections	253,255	272,055	306,052	307,552	35,497
County Treasurer	140,528	105,704	164,145	164,145	58,441
County Assessor	194,211	221,615	259,673	259,673	38,058
Building Maintenance	258,872	323,352	334,228	334,228	10,876
County Land Surveyor	197,540	201,085	264,067	264,067	62,982
	1,639	1,639	2,189	2,189	550
Total General Government	3,950,995	4,256,714	4,223,287	4,253,231	(3,482)
Judicial:					
District Attorney	138,299	138,911	147,721	146,182	7,271
Total Judicial	138,299	138,911	147,721	146,182	7,271
Public Safety:					
County Sheriff	686,247	736,259	845,859	865,859	129,600
County Jail	1,209,551	1,282,373	1,411,742	1,411,742	129,369
County Coroner	65,011	100,709	97,009	97,009	(3,700)
Fire Control	1,000	1,000	1,000	1,000	-
Emergency Management	30,615	29,864	49,091	49,091	19,227
Total Public Safety	1,992,424	2,150,205	2,404,701	2,424,701	274,496
Subtotal carried to page 5. (b)	\$ 6,081,718	\$ 6,545,830	\$ 6,775,709	\$ 6,824,114	\$ 278,284

Lincoln County, Colorado
Summary of General Fund Expenditures
Budget - 2022

Expenditures	Actual Prior Year 2020	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022	Increase (Decrease)
Subtotal - Carried from Page 5. (a)	\$ 6,081,718	\$ 6,545,830	\$ 6,775,709	\$ 6,824,114	\$ 278,284
Health & Hospital:					
Health Inspector	9,081	9,080	9,080	9,080	-
Ambulance Service	7,200	7,200	7,200	7,200	-
Developmentally Disabled	15,675	18,336	12,255	12,255	(6,081)
Emergency Medical Services	3,300	4,000	4,000	4,000	-
Total Health & Hospital	35,256	38,616	32,535	32,535	(6,081)
Auxiliary					
Extension Service	125,874	130,733	139,000	139,000	8,267
Fairgrounds	120,463	154,784	173,281	168,281	13,498
Veterans Office	10,052	13,290	14,968	14,968	1,678
Weed Control	130,931	154,344	198,403	198,403	44,059
Total Auxiliary Services	387,320	453,151	525,652	520,652	67,501
Pass-through Grants:					
Community Development Block Grant	696,000	177,480	489,520	489,520	312,040
EMS Subsidy	-	40,000	40,000	40,000	-
Victims Assistance	52,872	63,300	65,178	65,178	1,878
Rural Economic Development Initiative Grant	-	-	271,090	271,090	271,090
Transportation Enhancement Grant	224,225	-	-	-	-
Total Pass-through Grants	973,097	280,780	865,788	865,788	585,008
Total Expenditures	\$ 7,477,391	\$ 7,318,377	\$ 8,199,684	\$ 8,243,090	\$ 924,713

Lincoln County, Colorado
General Fund
Revenue Other Than Current Property Taxes
Budget - 2022

	Actual Prior Year 2020	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022	Increase (Decrease)
Intergovernmental:					
Federal:					
A-87 Cost Allocation	\$ 4,270	\$ 4,300	\$ 4,300	\$ 4,300	\$ -
State:					
Veterans Office	14,700	14,700	14,700	14,700	-
Cigarette taxes	2,485	3,800	3,500	3,500	(300)
Emergency Management	10,475	16,000	16,000	16,000	-
Other governmental units:					
EMS Subsidy	34,795	40,000	40,000	40,000	-
Community Development Block Grant	713,400	177,480	489,520	489,520	312,040
Victims Assistance	43,650	39,500	33,500	33,500	(6,000)
Court Security Grant	33,450	36,000	36,000	36,000	-
Historical Fund & Roundhouse Grants	275,000	-	-	-	-
Marijuana Grant	9,037	400	-	-	(400)
Karval Water Users	1,654	1,654	1,654	1,654	-
Hospital Loan	85,036	914,964	-	-	(914,964)
Other Grants	5,527	770	-	-	(770)
Total intergovernmental revenue	\$ 1,233,479	\$ 1,249,568	\$ 639,174	\$ 639,174	\$ (610,394)
Other revenue:					
Taxes:					
Delinquent property taxes	23	-	-	-	-
Specific ownership tax	213,501	248,500	200,000	200,000	(48,500)
Sales tax	2,093,397	2,200,000	2,000,000	2,000,000	(200,000)
Sub Tax Revenue	1,290	1,600	1,200	1,200	(400)
Mineral Severance Tax	21,622	647	-	-	(647)
Charges for services:					
Administrative Fees	9,055	9,000	9,000	9,000	-
Advertising Fees	4,450	4,000	4,000	4,000	-
Sheriff's Fees	51,584	60,000	50,000	50,000	(10,000)
County Clerk Fees	133,151	130,000	130,000	130,000	-
Treasurer's Fees	225,507	236,000	220,000	220,000	(16,000)
Assessor's Fees	5,468	6,200	6,000	6,000	(200)
Auxiliary Fees - Fairgrounds	8,813	6,000	8,000	8,000	2,000
Coroner Fees	2,105	7,818	2,000	2,000	(5,818)
Land Use fees	3,159	3,200	3,000	3,000	(200)
Election revenue - other gov'ts	11,929	3,363	2,500	2,500	(863)
Sheriff Medical Reimbursements	119,517	140,000	185,000	185,000	45,000
Model Traffic Code	77,334	73,000	60,000	60,000	(13,000)
State of Colorado - Human Services	8,002	9,000	66,248	66,248	57,248
Miscellaneous receipts:					
Interest earnings	270,825	160,000	180,000	180,000	20,000
Rent-Social Services	22,584	22,584	22,584	22,584	-
Insurance claims	29,185	-	-	-	-
Sales of fixed assets	6,059	-	-	-	-
Coronavirus Relief Funds	173,100	183,924	-	-	(183,924)
American Rescue Plan Funds	-	188,933	267,832	267,832	78,899
Rural Economic Development Initiative Grant	-	-	271,090	271,090	271,090
Miscellaneous	15,209	9,500	-	-	(9,500)
Total Other Revenue	\$ 3,506,869	\$ 3,703,269	\$ 3,688,454	\$ 3,688,454	\$ (14,815)
Total Revenue Other Than Property Taxes	\$ 4,740,348	\$ 4,952,837	\$ 4,327,628	\$ 4,327,628	\$ (625,209)

**Lincoln County, Colorado
General Fund Expenditures
Office of the Board
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries					
Department head	\$ 174,329	\$ 186,795	\$ 186,795	\$ 186,795	\$ 186,795
Social security	13,336	14,290	14,290	14,290	14,290
Other services & charges:					
Telephone	581	600	525	600	600
Travel & transportation	4,812	8,000	8,000	8,000	8,000
All other:					
Dues & meetings	900	4,000	3,000	4,000	4,000
Letters and Notices	367	600	500	600	600
CCI Dues	12,000	12,000	12,000	12,000	12,000
Ports 2 Plains, Pro15, FTZ	1,339	10,000	1,189	10,000	10,000
Economic Development	44,480	44,880	44,880	45,608	45,608
Rural Philanthropy Days	3,000	-	-	-	-
Foreign Trade Zone	2,000	2,000	-	-	-
Capital outlay	497	-	-	-	-
Total expenditures	<u>\$ 257,641</u>	<u>\$ 283,165</u>	<u>\$ 271,179</u>	<u>\$ 281,893</u>	<u>\$ 281,893</u>

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Office of the Board
Budget - 2022

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 186,795	\$ 186,795	\$ 186,795
Deputy			
Full time			
Part time			
Other			
 Total	<u>\$ 186,795</u>	<u>\$ 186,795</u>	<u>\$ 186,795</u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Commissioner Vehicle			
Board Room Chairs			
 Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Lincoln County, Colorado
General Fund Expenditures
Administrative Expenses
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Workers' comp	\$ 13,203	\$ 13,527	\$ 13,527	\$ 13,933	\$ 12,793
Medical insurance	1,139,413	1,180,807	1,082,038	1,114,499	1,114,499
Supplies:					
Office Supplies	875	8,000	3,000	5,000	5,000
Repairs & maintenance	386	6,000	-	5,000	5,000
Other services & charges:					
Professional services - audit	-	15,000	16,000	16,000	16,000
Advertising & notices	27,200	7,500	4,500	7,500	7,500
Liability insurance	70,540	74,568	74,642	76,881	106,560
Other- retirement	252,390	255,468	259,940	261,750	261,750
IT services & telephone expense	6,811	10,000	7,000	10,000	10,000
Accounting/Payroll	20,348	23,500	23,500	24,000	24,000
All other:					
Treasurer's fees	94,420	100,000	94,684	100,000	100,000
Amend #1 - hospital tax increase	681,194	689,387	689,387	712,086	711,992
Miscellaneous	8,326	-	-	-	-
Cafeteria Plan	2,190	3,000	2,065	3,000	3,000
Juvenile Assessment Center	-	2,800	-	-	-
Coronavirus Relief Fund	163,003	-	196,683	-	-
Wausau Incentive Agreement	-	-	9,884	10,340	10,340
American Rescue Plan Hazard Pay	-	-	188,933	-	-
Capital outlay	-	-	-	-	-
Total expenditures	\$ 2,480,299	\$ 2,389,557	\$ 2,665,783	\$ 2,359,989	\$ 2,388,434

**Lincoln County, Colorado
General Fund Expenditures
Land Use
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries					
Department head	\$ 43,776	\$ 45,336	\$ 45,336	\$ 46,716	\$ 46,716
Part Time	-	-	-	-	-
Social security	3,388	3,604	3,604.21	3,713.93	3,713.93
Supplies					
Office supplies	597	1,000	1,000	1,000	1,000
Postage	253	750	750	750	750
Other services & charges					
Contract labor	-	450	-	450	450
Professional services	-	3,000	-	3,000	3,000
Telephone	571	650	570	650	650
Travel & transportation	1,219	1,500	75	1,500	1,500
Advertising & notices	1,741	1,250	500	1,250	1,250
Printer	-	2,300	2,243	-	-
All other:					
Dues & meetings	182	2,000	200.00	2,000.00	2,000.00
Capital outlay	-	-	-	-	-
Total expenditures	\$ 51,727	\$ 61,840	\$ 54,278	\$ 61,030	\$ 61,030

Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Land Use
 Budget - 2022

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 45,336	\$ 46,716	\$ 46,716
Deputy			
Full time			
Part time	\$ -	\$ -	\$ -
Total	<u>\$45,336</u>	<u>\$46,716</u>	<u>\$46,716</u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Lincoln County, Colorado
General Fund Expenditures
County Attorney
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries					
Department head	\$ 29,933	\$ 37,000	\$ 37,000	\$ 37,600	\$ 37,600
Social security	2,290	2,831	2,831	2,876	2,876
Overtime Earnings					
All other:					
Office supplies	353	1,500	315	1,500	1,500
Dues and Meetings	600	1,000	600	1,000	1,000
Contingent litigation	-	10,000	-	10,000	10,000
 Total expenditures	 \$ 33,176	 \$ 52,331	 \$ 40,746	 \$ 52,976	 \$ 52,976

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 County Attorney
 Budget - 2022**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 37,000	\$ 37,600	\$ 37,600
Deputy			
Full time			
Part time			
Other			
 Total	<u>\$ 37,000</u>	<u>\$ 37,600</u>	<u>\$ 37,600</u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
	\$ -	\$ -	\$ -
 Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Lincoln County, Colorado
General Fund Expenditures
Administrator
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries					
Department head	\$ 56,615	\$ 59,400	\$ 59,400	\$ 60,120	\$ 60,120
Assistant	-	-	9,174	37,746	37,746
Part Time	1,924	5,000	2,000	5,000	5,000
Social security	4,375	5,120	5,611	8,178	8,178
Other services & charges:					
Telephone	1,212	1,400	1,220	1,600	1,600
Office supplies	971	2,700	2,700	2,700	2,700
Postage	122	500	200	500	500
Travel & transportation	9	200	-	200	200
Copier	-	2,300	2,243	-	-
All other:					
Dues & meetings	200	1,000	1,000	1,000	1,000
Capital outlay	374	-	-	-	-
Total expenditures	\$ 65,802	\$ 77,620	\$ 83,548	\$ 117,044	\$ 117,044

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Administrator
 Budget - 2022**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 59,400	\$ 60,120	\$ 60,120
Assistant	9,174	37,746	37,746
Full time	<u>68,574</u>	<u>97,866</u>	<u>97,866</u>
Part time	2,000	5,000	5,000
Other	-	-	-
Total	<u>\$ 70,574</u>	<u>\$ 102,866</u>	<u>\$ 102,866</u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Capital outlay	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Lincoln County, Colorado
General Fund Expenditures
County Land Surveyor
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services					
Salary					
Department head	\$ 1,518	\$ 1,518	\$ 1,518	\$ 1,518	\$ 1,518
Social Security	121	121	121	121	121
Supplies & Charges					
Operating Supplies	-	150	-	150	150
Travel and Transportation	-	400	-	400	400
Capital Outlay	-	-	-	-	-
Total expenditures	\$ 1,639	\$ 2,189	\$ 1,639	\$ 2,189	\$ 2,189

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
County Land Surveyor
Budget - 2022

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ -	\$ 1,518	\$ 1,518
Total	\$ -	\$1,518	\$1,518

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Total	\$ -	\$ -	\$ -

**Lincoln County, Colorado
General Fund Expenditures
Council of Governments
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries					
Part time	\$ -	\$ -	\$ -	\$ -	\$ -
Social security	-	-	-	-	-
Supplies:					
Repairs, maintenance & fuel	593	3,000	230	3,000	3,000
Other services & charges					
Physicals & Drug Screens	-	-	-	-	-
Travel & transportation	212	1,500	-	1,500	1,500
Other - County share	12,000	12,000	12,000	12,000	12,000
All other:					
Marketing project	3,500	3,500	3,500	3,500	3,500
 Total expenditures	 \$ 16,305	 \$ 20,000	 \$ 15,730	 \$ 20,000	 \$ 20,000

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Council of Governments
 Budget - 2022**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ -	\$ -	\$ -
Deputy			
Full time			
Part time			
Total	\$ -	\$ -	\$ -

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -

**Lincoln County, Colorado
General Fund Expenditures
Clerk & Recorder - Operations
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries:					
Department head	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449
Deputy	27,611	46,776	32,476	47,856	47,856
Full time (Finance Dir.)	81,996	45,120	45,120	46,560	46,560
Driver examiner	40,860	42,660	42,660	43,740	43,740
Clerk I	-	40,356	40,356	41,196	41,196
Social security	16,042	18,531	17,000	18,882	18,882
Supplies:					
Office supplies	3,256	5,000	5,000	5,000	5,000
Telephone	4,018	4,200	3,800	4,200	5,700
Postage	3,499	5,000	4,500	5,000	5,000
Travel & Transportation	68	1,000	500	1,000	1,000
Advertising & notices	25	825	300	325	325
Maintenance contracts	12,872	16,354	16,354	16,354	16,354
I/T operating supplies	1,818	1,800	2,000	1,800	1,800
R&M of equipment	-	200	-	-	-
Education & Training	256	3,500	500	3,500	3,500
All other:					
Dues & meetings	485	4,190	1,040	4,190	4,190
Record digitization	-	5,000	-	5,000	5,000
Capital Outlay	-	-	-	1,000	1,000
Total expenditures	\$ 253,255	\$ 300,961	\$ 272,055	\$ 306,052	\$ 307,552

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Clerk & Recorder - Operations
 Budget - 2022**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 60,449	\$ 60,449	\$ 60,449
Chief Deputy	32,476	47,856	47,856
Full time Finance Director	45,120	46,560	46,560
Clerk I	-	41,196	41,196
Driver Examiner	42,660	43,740	43,740
 Total	 <u>\$ 180,705</u>	 <u>\$ 239,801</u>	 <u>\$ 239,801</u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Capital Outlay Under \$5,000	\$ -	\$ 1,000	\$ 1,000
	-	-	-
	-	-	-
 Total	 <u>\$ -</u>	 <u>\$ 1,000</u>	 <u>\$ 1,000</u>

**Lincoln County, Colorado
General Fund Expenditures
Clerk & Recorder - Elections
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries					
Full time	\$ 81,516	\$ 86,340	\$ 53,250	\$ 84,456	\$ 84,456
Part time	-	-	-	-	-
Social security	6,000	6,864	6,834	6,714	6,714
Supplies:					
Office supplies	449	750	750	750	750
Operating supplies	20,364	13,330	13,330	16,150	16,150
Other services & charges					
Support Staff	-	-	-	-	-
Judges	5,005	4,250	2,250	4,250	4,250
Postage	1,363	3,100	3,100	3,425	3,425
Travel & transportation	176	500	250	500	500
Advertising & notices	1,058	1,500	750	1,500	1,500
Professional services	-	4,000	-	4,000	4,000
Maintenance contracts	19,696	20,090	20,090	20,492	20,492
R&M of equipment	-	1,000	500	1,000	1,000
All other:					
Dues & meetings	815	2,250	1,200	2,000	2,000
Education & training	2,405	12,793	2,300	11,808	11,808
Background checks	-	100	100	100	100
Capital outlay	-	-	-	5,000	5,000
IT Services	1,681	2,000	1,000	2,000	2,000
Total expenditures	\$ 140,528	\$ 158,867	\$ 105,704	\$ 164,145	\$ 164,145

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Clerk & Recorder - Elections
 Budget - 2022**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Deputy I	-	44,100	44,100
Clerk II	33,000	40,356	40,356
 Total	<u>\$ 33,000</u>	<u>\$ 84,456</u>	<u>\$ 84,456</u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Capital Outlay Under \$5,000	\$ -	\$ 5,000	\$ 5,000
	-	-	-
 Total	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

**Lincoln County, Colorado
General Fund Expenditures
County Treasurer
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries					
Department head	\$ 60,449	\$60,449	\$60,449	\$60,449	\$60,449
Chief Deputy	48,936	51,096	51,096	51,816	51,816
Deputy	37,296	39,096	39,096	39,696	39,696
Part time	-	7,500	3,000	7,500	7,500
Social security	10,661	12,392	12,034	12,497	12,497
Supplies:					
Office supplies	6,988	8,600	7,500	8,600	8,600
Other services & charges:					
Telephone	3,100	3,500	4,150	4,200	4,200
Postage	395	6,000	5,000	6,000	6,000
Advertising & notices	5,467	4,000	4,000	4,000	4,000
Other - Bogus Sales	-	600	400	600	600
All other:					
Dues & meetings	650	5,600	4,900	5,600	5,600
Miscellaneous	3,568	-	1,790	4,000	4,000
Office Equipment					
Copier	-	3,000	-	3,000	3,000
Calculators, Printers	-	600	1,200	600	600
Postage Meter	-	750	-	750	750
Check Scanners	-	1,400	-	1,500	1,500
Desk	-	2,000	-	2,000	2,000
Computer:					
Tyler computer system	16,701	45,500	27,000	46,865	46,865
Total expenditures	\$ 194,211	\$ 252,083	\$ 221,615	\$ 259,673	\$ 259,673

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
County Treasurer
Budget - 2022

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 60,449	\$ 60,449	\$ 60,449
Deputy II	51,096	51,816	51,816
Deputy I	39,096	39,696	39,696
Part time	3,000	7,500	7,500
 Total	<u>\$ 153,641</u>	<u>\$ 159,461</u>	<u>\$ 159,461</u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
	\$ -	\$ -	\$ -
 Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Lincoln County, Colorado
General Fund Expenditures
County Assessor
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries					
Department head	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449
Deputy	41,412	42,912	42,912	43,512	43,512
Full time	108,910	114,660	114,660	113,760	113,760
Part time	-	5,000	-	5,000	5,000
Social security	15,460	17,151	17,151	17,127	17,127
Supplies:					
Office supplies	3,777	6,000	6,000	10,300	10,300
Other services & charges:					
Telephone	2,118	2,500	2,500	2,500	2,500
Internet fees	935	1,560	1,560	1,600	1,600
Postage	1,373	2,300	2,300	2,300	2,300
Travel & transportation	154	2,000	2,000	2,000	2,000
Advertising & notices	683	820	820	820	820
Maintenance contracts	2,203	3,000	3,000	3,000	3,000
Tyler computer system	16,509	62,000	62,000	63,860	63,860
All other:					
Dues & meetings	1,359	4,000	4,000	4,000	4,000
Education & training	174	4,000	4,000	4,000	4,000
Capital outlay	3,356	4,300	-	-	-
Total expenditures	\$ 258,872	\$ 332,652	\$ 323,352	\$ 334,228	\$ 334,228

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 County Assessor
 Budget - 2022**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 60,449	\$ 60,449	\$ 60,449
Deputy	42,912	43,512	43,512
Full time			
Clerk I			
Appraiser Clerk I/Clerk II			
Deputy I			
Total Full Time	-	-	-
Total	<u>\$ 103,361</u>	<u>\$ 103,961</u>	<u>\$ 103,961</u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Copier (1/2 Share)	\$ -	\$ -	\$ -
Postage Meter (1/4 lease)	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Lincoln County, Colorado
General Fund Expenditures
Maintenance of Building and Plant
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries					
Full time	\$ 80,592	\$ 84,192	\$ 84,192	\$ 85,992	\$ 85,992
Part Time	-	3,000	-	3,000	3,000
Social security	6,119	6,932	6,693	7,075	7,075
Supplies:					
Operating supplies	7,530	10,000	7,000	10,000	10,000
Repairs & maintenance	32,546	50,000	23,000	50,000	50,000
Other charges & services:					
Utilities - heat	10,780	20,000	15,000	20,000	20,000
Utilities - electricity	54,657	65,000	59,000	65,000	65,000
Utilities - water	5,316	8,000	6,200	8,000	8,000
Capital Outlay	-	15,000	-	15,000	15,000
Total expenditures	\$ 197,540	\$ 262,124	\$ 201,085	\$ 264,067	\$ 264,067

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Maintenance of Building and Plant
 Budget - 2022**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Full time			
Janitorial	\$ 40,236	\$ 41,076	\$ 41,076
Maintenance	43,956	44,916	44,916
	<u>84,192</u>	<u>85,992</u>	<u>85,992</u>
 Part time	 -	 3,000	 3,000
 Total	 <u>\$ 84,192</u>	 <u>\$ 88,992</u>	 <u>\$ 88,992</u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Capital outlay	\$ -	\$ 15,000	\$ 15,000
 Total	 <u>\$ -</u>	 <u>\$ 15,000</u>	 <u>\$ 15,000</u>

Lincoln County, Colorado
General Fund Expenditures
District Attorney
Budget - 2022

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Main office	\$ 138,299	\$ 138,911	\$ 138,911	\$ 147,721	\$ 146,182
Juvenile Diversion	-	-	-	-	-
Total expenditures	\$ 138,299	\$ 138,911	\$ 138,911	\$ 147,721	\$ 146,182

**Lincoln County, Colorado
General Fund Expenditures
Sheriff - Operations
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries					
Department head	\$ 67,764	\$ 67,764	\$ 67,764	\$ 67,764	\$ 67,764
Undersheriff	50,376	60,156	60,156	61,236	61,236
Deputies & Adm Secretary	343,548	365,556	365,556	459,012	459,012
Courthouse Security	34,476	36,000	36,000	36,000	36,000
Holiday Pay	11,317	10,000	10,000	10,000	10,000
Other-Overtime	7,621	10,000	10,000	10,000	10,000
Social security	40,502	43,683	43,683	46,747	46,747
Supplies:					
Office supplies	6,679	6,500	6,500	6,500	6,500
Operating supplies	16,128	15,000	17,000	17,000	17,000
Uniforms	3,279	4,000	6,500	6,500	6,500
Other charges & services					
Education & training	5,836	7,500	9,000	9,000	9,000
Telephone	12,240	13,000	13,000	13,000	13,000
Equipment	8,109	10,000	11,000	11,000	11,000
Postage	1,111	1,000	1,100	1,100	1,100
Computers	4,062	4,500	4,500	4,500	4,500
Car expense:					
Repairs & maintenance	21,355	20,000	20,000	30,000	30,000
Tires	4,980	7,000	6,000	-	-
Oil	287	1,500	1,500	-	-
Gas	27,882	42,000	33,000	42,000	42,000
Limon Substation Maintenance	-	-	-	-	14,500
Limon Substation Utilities	-	-	-	-	5,500
All other:					
Vehicle-inspections	708	1,500	1,500	2,000	2,000
Dues & meetings	7,091	7,500	7,500	7,500	7,500
K-9 Program	-	5,000	5,000	5,000	5,000
Marijuana Grant	10,896	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	\$ 686,247	\$ 739,159	\$ 736,259	\$ 845,859	\$ 865,859

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Sheriff - Operations
Budget - 2022

Personnel:

	<u>Current</u> <u>Year</u>	<u>Requested</u> <u>Budget Year</u>	<u>Approved</u>
Department head	\$ 67,764	\$ 67,764	\$ 67,764
Undersheriff	60,156	61,236	61,236
Full time Deputies - 9	365,556	407,412	407,412
Admin. Secretary	50,160	51,600	51,600
	<hr/> 543,636	<hr/> 588,012	<hr/> 588,012
Holiday Pay	10,000	10,000	10,000
Courthouse Security	36,000	36,000	36,000
Other-Overtime	10,000	10,000	10,000
 Total	 <hr/> <u>\$ 599,636</u>	 <hr/> <u>\$ 644,012</u>	 <hr/> <u>\$ 644,012</u>

Capital outlay:

	<u>Current</u> <u>Year</u>	<u>Requested</u> <u>Budget Year</u>	<u>Approved</u>
 Total	 <hr/> <u>\$ -</u>	 <hr/> <u>\$ -</u>	 <hr/> <u>\$ -</u>

**Lincoln County, Colorado
General Fund Expenditures
Sheriff - Jail
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries					
Corporals	\$ 131,160	\$ 136,200	\$ 136,200	\$ 144,696	\$ 144,696
Full time	485,585	508,740	508,740	554,472	554,472
Part Time - Janitor	9,919	12,780	12,780	12,960	12,960
Overtime	10,639	13,000	18,000	18,000	18,000
Holiday Pay	16,806	18,000	18,000	18,000	18,000
Social security	51,789	54,753	54,753	56,614	56,614
Supplies:					
Medical supplies	325,259	170,000	200,000	200,000	200,000
Operating supplies	23,121	30,000	30,000	30,000	30,000
Repairs & maintenance	23,488	30,000	30,000	30,000	30,000
Other charges & services:					
Equipment	2,754	5,000	5,000	6,000	6,000
Education & training	7,205	7,500	7,500	8,000	8,000
Contracts - food	91,254	110,000	95,000	110,000	110,000
Other - clothing, etc.	1,974	2,000	2,000	2,500	2,500
Maintenance contracts	8,356	8,000	8,400	8,500	8,500
Travel & transportation	12,388	15,000	5,000	15,000	15,000
All other:					
Uniforms	3,279	6,000	6,000	7,000	7,000
Justice Benefits	4,575	5,000	5,000	5,000	5,000
JBBS/Mental Health	-	185,000	140,000	185,000	185,000
Capital outlay	-	-	-	-	-
Total expenditures	\$ 1,209,551	\$ 1,316,973	\$ 1,282,373	\$ 1,411,742	\$ 1,411,742

Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Sheriff - Jail
 Budget - 2022

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Corporals	\$ 136,200	\$ 144,696	\$ 144,696
Full time Jailers	508,740	554,472	554,472
Part time - Janitor	12,780	12,960	12,960
Other Kitchen	-	-	-
Holiday Pay	-	18,000	18,000
Overtime	18,000	18,000	18,000
 Total	 <u>\$ 675,720</u>	 <u>\$ 748,128</u>	 <u>\$ 748,128</u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Lock & Switch Repair	\$ -	\$ -	\$ -
 Total	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

**Lincoln County, Colorado
General Fund Expenditures
County Coroner
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services					
Salaries					
Department head	\$ 13,663	\$ 13,663	\$ 13,663	\$ 13,663	\$ 13,663
Social security	1,045	1,046	1,046	1,046	1,046
Supplies:					
Office supplies	657	1,300	1,300	1,300	1,300
Operating supplies	1,940	2,200	16,500	2,200	2,200
Postage	306	300	300	300	300
Other services and charges:					
Professional services	33,711	60,000	50,000	60,000	60,000
Support Staff	5,090	5,500	6,500	6,000	6,000
Dues and Meetings	634	1,100	600	1,100	1,100
Education & training	843	2,900	2,900	2,900	2,900
IT Services	-	200	200	200	200
Repairs and Maintenance	1,980	1,500	1,000	1,500	1,500
Telephone	1,091	1,300	1,300	1,300	1,300
Travel & transportation	4,051	3,500	5,400	5,500	5,500
Capital outlay:					
Equipment	-	-	-	-	-
Total expenditures	<u>\$ 65,011</u>	<u>\$ 94,509</u>	<u>\$ 100,709</u>	<u>\$ 97,009</u>	<u>\$ 97,009</u>

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
County Coroner
Budget - 2022

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 13,663	\$ 13,663	\$ 13,663
Deputy	6,500	6,000	6,000
Full time			
Part time			
Other			
 Total	<u>\$ 20,163</u>	<u>\$ 19,663</u>	<u>\$ 19,663</u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Mobile Office			
Laptop			
Camera			
Filing cabinet/Office equipment			
 Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Lincoln County, Colorado
General Fund Expenditures
Fire Control
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
All other:					
Miscellaneous	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total expenditures	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>

**Lincoln County, Colorado
General Fund Expenditures
Emergency Management
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services					
Salaries					
Department Head	22,668	22,848	22,848.00	23,388.00	23,388.00
Social security	1,756	1,816	1,816.42	1,803.00	1,803.00
Supplies:					
Office supplies	362	700	600	1,100	1,100
Repairs & Maintenance	1,221	2,300	1,500	4,000	4,000
Travel & transportation	733	1,600	1,400	2,000	2,000
Dues & meetings	45	900	300	1,200	1,200
Miscellaneous	1,171	-	-	-	-
AED Supplies	-	-	-	3,500	3,500
Cellular Hotspot	1,333	2,100	1,400	2,100	2,100
Other services & charges:					
Telephone	-	-	-	-	-
Hazard Mitigation Plan	1,326	2,000	-	-	-
Emergency Program	-	5,000	-	5,000	5,000
Capital outlay:					
Equipment	-	5,000	-	5,000	5,000
Total expenditures	\$ 30,615	\$ 44,264	\$ 29,864	\$ 49,091	\$ 49,091

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Emergency Management
 Budget - 2022**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	22,848	23,388	23,388
Total	<u>\$ 22,848</u>	<u>\$ 23,388</u>	<u>\$ 23,388</u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Equipment	\$ -	\$ 5,000	\$ 5,000
Total	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

**Lincoln County, Colorado
General Fund Expenditures
Health Inspector
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
All other:					
Professional services	\$ 9,081	\$ 10,000	\$ 9,080	\$ 9,080	\$ 9,080
Total expenditures	<u>\$ 9,081</u>	<u>\$ 10,000</u>	<u>\$ 9,080</u>	<u>\$ 9,080</u>	<u>\$ 9,080</u>

**Lincoln County, Colorado
General Fund Expenditures
Ambulance Service
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
All other:					
Miscellaneous	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
Total expenditures	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200

**Lincoln County, Colorado
General Fund Expenditures
Developmentally Disabled
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
All other:					
Miscellaneous	\$ 15,675	\$ 15,675	\$ 18,336	\$ 12,255	\$ 12,255
Total expenditures	<u>\$ 15,675</u>	<u>\$ 15,675</u>	<u>\$ 18,336</u>	<u>\$ 12,255</u>	<u>\$ 12,255</u>

Lincoln County, Colorado
General Fund Expenditures
Emergency Medical Services
Budget - 2022

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
All other:					
Miscellaneous	\$ 3,300	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Total expenditures	<u>\$ 3,300</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 4,000</u>

**Lincoln County, Colorado
General Fund Expenditures
Extension Service
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries					
Department head	\$ -	\$ -	\$ -	\$ -	\$ -
CSU Position	14,700	14,700	14,700.00	14,700.00	14,700.00
4-H Program Assistant	44,964	46,464	46,464	47,364	47,364
Extension Assistant	42,612	44,112	44,112	45,012	45,012
Overtime	3,357	3,227	3,671	3,697	3,697
Social security	7,123	7,457	7,483	7,638	7,638
Supplies:					
Office supplies	3,287	3,500	2,663	3,500	3,500
Repairs & maintenance	641	1,000	738	1,000	1,000
Other services & charges					
Telephone	2,631	2,900	2,726	2,900	2,900
Postage	812	850	799	850	850
Travel & transportation	2,709	7,000	3,809	7,000	7,000
All other:					
Dues & meetings	740	2,000	1,200	2,000	2,000
Miscellaneous	168	540	413	489	489
Fair Expense	2,130	2,350	1,955	2,350	2,350
Programming	-	-	-	500	500
Capital outlay					
<hr/>					
Total expenditures	\$ 125,874	\$ 136,100	\$ 130,733	\$ 139,000	\$ 139,000

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Extension Service
 Budget - 2022**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
CSU Position	\$ 14,700	\$ 14,700	\$ 14,700
Extension Program Assistant	44,112	45,012	45,012
4-H Program Assistant	46,464	47,364	47,364
Overtime	3,671	3,697	3,697
Total	<u>\$ 108,947</u>	<u>\$ 110,773</u>	<u>\$ 110,773</u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Lincoln County, Colorado
General Fund Expenditures
Fairgrounds
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries					
Fair manager & grounds	\$ 25,800	\$ 27,000	\$ 27,000	\$ 27,500	\$ 27,500
Part time	7,470	10,000	10,000	10,000	10,000
Social security	2,645	2,942	2,942	2,981	2,981
Supplies:					
Operating supplies	1,793	5,000	5,000	5,000	5,000
Repairs & maintenance	8,586	12,000	12,000	12,000	12,000
Other services & charges:					
Entertainment/Carnival	13,114	15,000	15,000	15,000	15,000
Superintendents/Judges	7,767	9,000	9,000	9,000	9,000
Royalty Expense	2,247	2,250	2,250	2,250	2,250
Ranchers Pen of 3	1,000	1,000	1,000	1,000	1,000
Telephone	862	1,200	1,047	1,200	1,200
Parade	1,000	1,000	1,000	1,000	1,000
Advertising & notices	753	1,500	700	1,500	1,500
Support Staff	2,925	5,000	5,000	5,000	5,000
Building maintenance	2,767	3,000	3,000	3,000	3,000
Utilities - events building	2,944	6,000	4,000	6,000	6,000
Utilities - Electricity	11,884	11,500	13,000	13,000	13,000
Premium	5,000	4,000	4,000	4,000	4,000
Rodeo	15,136	20,000	20,000	35,000	30,000
Race purse & fees	1,700	1,700	1,700	1,700	1,700
Dues & meetings	280	1,000	1,000	1,000	1,000
Kid's Contest	1,500	1,500	1,500	1,500	1,500
Trash Removal & Septic	3,290	3,650	4,000	3,650	3,650
Tent	-	10,000	10,645	11,000	11,000
Total expenditures	\$ 120,463	\$ 155,242	\$ 154,784	\$ 173,281	\$ 168,281

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Fairgrounds
 Budget - 2022**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 27,000	\$ 27,500	\$ 27,500
Part time	10,000	10,000	10,000
Other	-	-	-
Total	<u>\$ 37,000</u>	<u>\$ 37,500</u>	<u>\$ 37,500</u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Lincoln County, Colorado
General Fund Expenditures
Veterans Office
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries					
Department head	\$ 7,800	\$ 8,200	\$ 8,200	\$ 8,400	\$ 8,400
Social security	620	652	652	668	668
Supplies:					
Operating supplies	413	1,500	2,500	1,500	1,500
Other services & charges:					
Telephone\Internet	1,194	1,600	1,738	1,700	1,700
Travel & transportation	-	200	200	200	200
All other:					
Dues & meetings	25	1,500	-	1,500	1,500
Education & training	-	1,000	-	1,000	1,000
Capital outlay					
<hr/>					
Total expenditures	\$ 10,052	\$ 14,652	\$ 13,290	\$ 14,968	\$ 14,968

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Veterans Office
 Budget - 2022**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 8,200	\$ 8,400	\$ 8,400
Deputy			
Full time			
Part time			
Other			
Total	<u>\$ 8,200</u>	<u>\$ 8,400</u>	<u>\$ 8,400</u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Printer/Monitor	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Lincoln County, Colorado
General Fund Expenditures
Weed Control
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries					
Department head	\$ 51,422	\$ 43,764	\$ 43,764	\$ 45,024	\$ 45,024
Social security	4,078	3,480	3,480	3,579	3,579
Supplies:					
Operating supplies	1,410	3,000	2,800	3,000	3,000
Chemicals	62,967	110,000	84,000	125,000	125,000
Fuel	6,816	9,000	9,000	10,000	10,000
Water	-	1,000	-	1,000	1,000
Other services & charges:					
Telephone	596	600	600	600	600
Travel & transportation	5	2,500	2,250	2,500	2,500
Repairs & maintenance	3,289	6,000	7,500	6,500	6,500
All other:					
Dues & meetings	348	1,200	950	1,200	1,200
Capital outlay					
Total expenditures	\$ 130,931	\$ 180,544	\$ 154,344	\$ 198,403	\$ 198,403

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Weed Control
 Budget - 2022**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 43,764	\$ 45,024	\$ 45,024
Deputy			
Full time			
Part time			
Other			
Total	<u>\$ 43,764</u>	<u>\$ 45,024</u>	<u>\$ 45,024</u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Lincoln County, Colorado
General Fund Expenditures
Community Development Block Grant
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
All other: CDBG - Federal	\$ 696,000	\$ 261,000	\$ 177,480	\$ 489,520	\$ 489,520
Total expenditures	<u>\$ 696,000</u>	<u>\$ 261,000</u>	<u>\$ 177,480</u>	<u>\$ 489,520</u>	<u>\$ 489,520</u>

Lincoln County, Colorado
General Fund Expenditures
EMS Subsidy
Budget - 2022

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
All other:					
Special projects:	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Total expenditures	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000

**Lincoln County, Colorado
General Fund Expenditures
Victims Assistance
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries:					
Department Head	\$ 42,516	\$ 43,956	\$ 43,956	\$ 44,676	\$ 44,676
Part Time	-	-	-	-	-
Social security	3,380	3,494	3,494	3,552	3,552
Supplies:					
Printing/Copying	200	300	300	300	300
Office supplies	430	450	450	450	450
Operating supplies	554	600	600	1,500	1,500
Postage	46	100	100	100	100
Other services & charges					
Emer. Food, Shelter, Medical	42	300	300	300	300
Education & training	504	800	800	1,000	1,000
Telephone	1,203	1,800	1,800	1,800	1,800
Travel & transportation	450	1,500	1,500	1,500	1,500
Utilities	3,420	4,500	4,500	4,500	4,500
Repairs & maintenance	77	3,000	3,000	3,000	3,000
Volunteer Call Out	50	7,350	2,500	2,500	2,500
Total expenditures	\$ 52,872	\$ 68,150	\$ 63,300	\$ 65,178	\$ 65,178

Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Victims Assistance
 Budget - 2022

Personnel:

	Current <u>Year</u>	Requested <u>Budget Year</u>	<u>Approved</u>
Department head	\$ 43,956	\$ 44,676	\$ 44,676
Deputy	-	-	-
Full time	-	-	-
Part time	-	-	-
Other	-	-	-
 Total	 <u>\$ 43,956</u>	 <u>\$ 44,676</u>	 <u>\$ 44,676</u>

Capital outlay:

	Current <u>Year</u>	Requested <u>Budget Year</u>	<u>Approved</u>
	\$ -	\$ -	\$ -
 Total	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

Lincoln County, Colorado
General Fund Expenditures
Transportation Enhancement Grant
Budget - 2022

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
All other:					
Miscellaneous	\$ 224,225	\$ -	\$ -	\$ -	\$ -
Total expenditures	\$ 224,225	\$ -	\$ -	\$ -	\$ -

Lincoln County, Colorado
General Fund Expenditures
Rural Economic Development Initiative Grant
Budget - 2022

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
All other:					
Miscellaneous	\$ -	\$ -	\$ -	\$ 271,090	\$ 271,090
Total expenditures	\$ -	\$ -	\$ -	\$ 271,090	\$ 271,090

Lincoln County, Colorado
Road And Bridge Fund Expenditures:
Budget - 2022

	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022	Increase (Decrease)
Expenditures:						
Construction	\$ 33,373	\$ 750,000	\$ 33,471	\$ 500,000	\$ 500,000	\$ (250,000)
Maintenance	3,349,385	3,568,591	3,523,249	3,264,935	3,281,661	(286,930)
Administration	193,394	245,901	198,836	239,153	284,189	38,288
Equipment Service	2,255,772	1,640,000	1,499,000	1,399,000	1,399,000	(241,000)
Due to Municipalities	174,708	174,808	174,808	211,359	211,363	36,555
Total expenditures	6,006,632	6,379,300	5,429,364	5,614,448	5,676,213	(703,086)
Intergovernmental revenue	2,306,796	2,546,591	2,621,300	2,431,816	2,431,816	(114,775)
Other revenue	181,970	217,000	494,832	494,832	494,832	277,832
Proceeds from capital leases	206,128	-	-	-	-	-
Fund balance at beginning of year	4,334,879	3,363,390	2,827,163	2,323,571	2,323,571	(1,039,819)
Total available revenue other than property taxes	7,029,773	6,126,981	5,943,295	5,250,219	5,250,219	(876,762)
Additional revenue required to balance budget	(1,023,141)	252,319	(513,931)	364,228	425,994	173,675
Add: Appropriated fund balance, end of year	2,827,163	1,557,321	2,323,571	1,861,040	1,798,981	241,660
Net total to be derived from property taxes	\$ 1,804,022	\$ 1,809,640	\$ 1,809,640	\$ 2,225,268	\$ 2,224,975	\$ 415,335
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	\$ 1,785,767	\$ 1,809,640	\$ 1,809,640	\$ 2,225,268	\$ 2,224,975	\$ 415,335
Add: Provision for uncollectibles/Audit	18,255	-	-	-	-	-
Total amount of property taxes needed	\$ 1,788,491	\$ 1,809,640	\$ 1,809,640	\$ 2,225,268	\$ 2,224,975	\$ 415,335
Assessed valuation	170,332,511	172,346,639	172,346,639	178,021,399	177,998,003	5,651,364
Mill Levy required	10.50	10.50	10.50	12.50	12.50	2.00

Lincoln County, Colorado
Road & Bridge Fund
Revenue Other Than Current Property Taxes
Budget - 2022

Revenue	Actual Prior Year 2020	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022	Increase (Decrease)
Intergovernmental revenue:					
State:					
Highway User's Tax	\$ 2,290,400	\$ 2,605,400	\$ 2,416,816	\$ 2,416,816	\$ (188,584)
Add'l \$1.50 MV Fee	16,396	15,900	15,000	15,000	(900)
Total intergovernmental revenue	2,306,796	2,621,300	2,431,816	2,431,816	(189,484)
Other revenue:					
Del. Property Taxes	23	-	-	-	-
Specific Ownership Taxes	176,542	186,500	180,000	180,000	(6,500)
Investment earnings	2,345	2,000	2,000	2,000	-
Mineral Leasing Act	1,248	-	-	-	-
Sales and compensation for					
Fixed Assets	48,414	40,000	45,000	45,000	5,000
Road Fines/Fees	7,044	45	-	-	(45)
Insurance Claims	20,601	-	-	-	-
American Rescue Plan Funds	-	-	267,832	267,832	267,832
Miscellaneous	(74,247)	-	-	-	-
Total Other Revenue	181,970	228,545	494,832	494,832	266,287
Total Revenue Other Than Property Taxes	\$ 2,488,766	\$ 2,849,845	\$ 2,926,648	\$ 2,926,648	\$ 76,803

**Lincoln County, Colorado
Road & Bridge Fund
Construction
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Miscellaneous - Bridge Fund	\$ 33,373	\$ 750,000	\$ 33,471	\$ 500,000	\$ 500,000
Total Expenditures	\$ 33,373	\$ 750,000	\$ 33,471	\$ 500,000	\$ 500,000

Lincoln County, Colorado
Road & Bridge Fund
Maintenance of Roads
Budget - 2022

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries:					
Department Head	\$ 153,348	\$ 159,528	\$ 159,528	\$ 162,708	\$ 162,708
Office Manager	44,676	46,236	46,236	47,556	47,556
Full time	971,825	1,082,616	1,082,616	1,081,668	1,081,668
Part time	12,988	17,000	31,000	18,000	18,000
Other - Overtime	63	20,000	65	20,000	20,000
Social security	92,626	105,368	105,368	105,730	105,730
Retirement	50,400	64,419	64,419	64,597	64,597
Workers comp	99,328	102,070	101,751	104,804	96,529
Medical & Life Insurance	638,873	643,354	610,766	616,874	616,874
Supplies:					
Gravel, sand and salt	66,942	60,000	70,000	75,000	75,000
Maintenance of oiled roads	1,024,675	900,000	900,000	900,000	900,000
Special oil projects	158,473	300,000	300,000	-	25,000
Culverts, lumber	16,728	28,000	28,000	28,000	28,000
Bridge maintenance	308	10,000	-	10,000	10,000
Gravel permit fees	5,733	20,000	14,500	20,000	20,000
Stormwater Discharge Permits	-	1,000	-	1,000	1,000
All other:					
Signs	10,061	9,000	9,000	9,000	9,000
Miscellaneous	2,338	-	-	-	-
Total expenditures	\$ 3,349,385	\$ 3,568,591	\$ 3,523,249	\$ 3,264,935	\$ 3,281,661

**Lincoln County, Colorado
Road & Bridge Fund
Administration
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Supplies:					
Office supplies	\$ 760	\$ 2,000	-	\$ 2,000	\$ 2,000
Tools	1,181	2,000	877	2,000	2,000
Repairs & Maintenance - Bldgs	2,064	3,000	325	3,000	3,400
Other services & charges:					
Professional services	5,346	9,000	6,000	9,000	9,000
Physicals & drug testing	1,432	1,250	1,250	1,250	1,250
Telephone	2,684	3,000	2,951	3,000	3,000
Internet fees	1,390	1,700	1,560	1,600	1,600
Postage	105	100	100	100	100
Travel & transportation	466	2,000	2,000	2,000	2,000
Advertising & notices	110	500	725	500	500
Liability insurance	105,559	111,851	111,848	115,203	159,839
Utilities- heat	4,844	12,000	5,000	12,000	12,000
Utilities -electricity	6,785	11,000	7,000	11,000	11,000
Utilities - water	3,881	6,500	4,000	6,500	6,500
All other:					
Treasurer's fees	54,600	80,000	55,200	70,000	70,000
Audit Adjustment	2,187	-	-	-	-
Total Expenditures	\$ 193,394	\$ 245,901	\$ 198,836	\$ 239,153	\$ 284,189

**Lincoln County, Colorado
Road & Bridge Fund
Equipment Service
Budget - 2022**

Expenditures:	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Supplies:					
Gas, fuel	\$ 367,194	\$ 450,000	\$ 350,000	\$ 450,000	\$ 450,000
Tires & tubes	44,550	45,000	45,000	45,000	45,000
Parts & supplies	153,737	160,000	160,000	160,000	160,000
Grader blades	22,981	33,000	10,000	27,000	27,000
Outside repairs	69,328	70,000	70,000	70,000	70,000
Insurance claims	-	-	-	-	-
Mower blades	1,268	12,000	3,000	12,000	12,000
Other services & charges:					
Equipment rental	30,865	20,000	11,000	20,000	20,000
Capital outlay					
Equipment	1,472,684	694,750	694,750	600,000	600,000
Capital leases	93,165	155,250	155,250	-	-
Tractor Lease Program	-	-	-	15,000	15,000
Total Expenditures	\$ 2,255,772	\$ 1,640,000	\$ 1,499,000	\$ 1,399,000	\$ 1,399,000

**Lincoln County, Colorado
Road & Bridge Fund
Due To Municipalities
Budget - 2022**

<u>Expenditures:</u>	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Due to municipalities:					
Limon	\$ 141,000	\$ 141,100	\$ 141,100	\$ 166,897	\$ 166,905
Hugo	23,400	23,400	23,400	30,188	\$ 30,185
Arriba	5,200	5,200	5,200	7,058	\$ 7,058
Genoa	5,108	5,108	5,108	7,215	7,215
Total expenditures	<u>\$ 174,708</u>	<u>\$ 174,808</u>	<u>\$ 174,808</u>	<u>\$ 211,359</u>	<u>\$ 211,363</u>

Lincoln County, Colorado
Human Services Fund - Budget Summary
Budget - 2022

	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022	Increase (Decrease)
Expenditures: (See details attached)	\$ 3,504,180	\$ 2,767,159	\$ 3,985,969	\$ 3,094,112	\$ 3,094,112	\$ (891,857)
Total expenditures	3,504,180	2,767,159	3,985,969	3,094,112	3,094,112	(891,857)
Intergovernmental revenue	3,137,103	2,381,000	3,505,076	2,418,296	2,418,296	(1,086,780)
Other revenue	33,627	30,000	30,000	30,000	30,000	-
Deferred revenue	447	9,000	9,000	9,000	9,000	-
Fund balance, beginning of year	1,113,456	949,012	1,120,604	1,023,404	1,023,404	(97,200)
Total available revenue other than property taxes	4,284,633	3,369,012	4,664,680	3,480,700	3,480,700	(1,183,980)
Additional revenue required to balance budget	(780,453)	(601,853)	(678,711)	(386,588)	(386,588)	292,123
Amount designated from fund balance	-	-	-	-	-	-
Add: Appropriated fund balance, end of year	1,120,604	946,546	1,023,404	742,631	742,584	(280,820)
Net total to be derived from property taxes	\$ 340,151	\$ 344,693	\$ 344,693	\$ 356,043	\$ 355,996	\$ 11,303

CALCULATION OF MILL LEVY

Amount to be derived from property taxes	\$ 340,151	\$ 344,693	\$ 344,693	\$ 356,043	\$ 355,996	\$ 11,303
Add: Provision for uncollectibles/Audit	514	-	-	-	-	-
Total amount of property taxes needed	\$ 340,665	\$ 344,693	\$ 344,693	\$ 356,043	\$ 355,996	\$ 11,303
Assessed valuation	170,332,511	172,346,639	172,346,639	178,021,399	177,998,003	5,651,364
Mill Levy required	2.00	2.00	2.00	2.00	2.00	-

**LINCOLN COUNTY DEPARTMENT OF HUMAN SERVICES
2022 BUDGET
Summary of Appropriation Requested by Revenue Source**

EXPENDITURES	APPROPRIATION REQUESTED	FEDERAL, STATE & GRANT SHARE	COUNTY SHARE	STATE REIMBURSEMENT RATE
Adult Protective Services	\$ 22,954	\$ 18,763	\$ 4,191	
Administrative	\$ 20,954	\$ 16,763	\$ 4,191	80%
Client Benefit	\$ 2,000	\$ 2,000	-	100%
Aid To Needy Disabled	\$ 10,000	\$ 8,000	\$ 2,000	80%
Child Care Allocation	\$ 73,578	\$ 73,578	\$ 13,270	Capped MOE 100%
Child Care Direct	\$ 86,848	\$ 73,578	-	
Maintenance of Effort (MOE)	\$ 13,270	-	\$ 13,270	
Child Care Expenditures Above Allocation	\$ -	\$ -	\$ -	100%
Prior TANF Transfer	\$ -	\$ -	-	100%
Expected TANF Transfer for this Year	\$ -	\$ -	-	100%
Child Support Services	\$ 93,906	\$ 61,978	\$ 31,928	66%
Personnel Costs	\$ 73,974	\$ 48,823	\$ 25,151	
Attorney	\$ 14,400	\$ 9,504	\$ 4,896	
Administrative Costs	\$ 3,532	\$ 2,331	\$ 1,201	
Case Costs	\$ 2,000	\$ 1,320	\$ 680	
Child Welfare Allocation	\$ 880,434	\$ 717,450	\$ 162,984	
Admin 100%	\$ 63,402	\$ 63,402	-	100%
80/20	\$ 782,284	\$ 625,827	\$ 156,457	80%
Medicaid	\$ 32,634	\$ 26,107	\$ 6,527	80%
CHRP	-	-	-	80%
ACM	\$ 2,114	\$ 2,114	-	100%
Rate Increases	-	-	-	80%
Child Welfare Expenditures Above Allocation	\$ 312,028	\$ 90,971	\$ 124,966	
County Only	\$ 102,223	-	\$ 102,223	0%
CW TANF Transfer	\$ 96,091	-	-	
Child Welfare Mitigation	\$ 113,714	\$ 90,971	\$ 22,743	80%
Colorado Works Block Grant	\$ 132,782	\$ 113,164	\$ -	
Federal Share	\$ 113,164	\$ 113,164	-	
State Share	-	-	-	
Actual Maintenance of Effort (MOE)	\$ 19,618	-	\$ 19,618	
Net Colorado Works TANF Reserve	\$ 96,091	\$ 96,091	\$ -	
Colorado Works TANF Reserve	\$ -	\$ -	-	100%
Transfer to Child Care overage	\$ -	\$ -	-	100%
Transfer to Child Welfare overage	\$ 96,091	\$ 96,091	-	100%
Core Service Allocation	\$ 256,351	\$ 96,696	\$ 7,254	
100% Programs:	\$ 66,122	\$ 66,122	-	100%
80/20 Programs	\$ 36,272	\$ 29,018	\$ 7,254	80%
Special Economic Assistance	\$ 1,556	\$ 1,556	-	100%
Core Services Above Allocation	\$ 152,401	-	-	
County Contingency/Property Tax Relief	\$ -	\$ -	\$ -	100%
County Administration Allocation	\$ 198,113	\$ 118,490	\$ 48,123	
CDHS Allocation	\$ 85,383	\$ 68,290	\$ 17,073	80%
HCPF Allocation	\$ 62,750	\$ 50,200	\$ 12,550	
County Adm above Allocation	\$ 50,000	-	\$ 18,500	Amount as County Only after closeout

EXPENDITURES	APPROPRIATION REQUESTED	FEDERAL, STATE & GRANT SHARE	COUNTY SHARE	STATE REIMBURSEMENT RATE
Food Assistance	\$ 850,000	\$ 850,000	\$ -	100%
Benefits	\$ 850,000	\$ 850,000	\$ -	100%
Foster Care Parental Fee	\$ 75,746		\$ 75,746	Deferred Revenue- Restricted Current Balance thru Jul 21
General Assistance	\$ 2,000	\$ -	\$ 2,000	0%
Grandparent Grant	\$ 2,000	\$ 2,000		100%
Home Care Allowance	\$ -	\$ -	\$ -	95%
Incentives Federal and State CSS				
IV-E Funds	\$ 13,106		\$ 13,106	Deferred Revenue- Restricted Current Balance \$13105.75
LEAP	\$ 29,655	\$ 29,655	\$ -	
Goodwill Program			\$ -	100%
Outreach	\$ 26,000	\$ 26,000	\$ -	100%
Administration	\$ 3,655	\$ 3,655	\$ -	100%
Collaborative Management Program 1451	\$ 71,459	\$ 71,459		100%
Medicaid Transportation	\$ -	\$ -	\$ -	100%
Old Age Pension	\$ 70,000	\$ 70,000	\$ -	100%
			\$ -	
TOTAL APPROPRIATED EXPENDITURES	\$ 3,094,112	\$ 2,418,296	\$ 396,715	County Share of Total 12.82%
Difference between Appropriation and St/Fed Revenue		\$ 675,816		

**Lincoln County, Colorado
Library Fund Budget Summary
Budget - 2022**

	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022	Increase (Decrease)
Expenditures:						
Salaries	\$ 21,142	\$22,551.96	\$22,551.96	\$22,786.00	\$22,786.00	\$234.04
Books	11,001	11,000	11,000	11,000	11,000	-
Media	999	1,000	1,000	1,000	1,000	-
Repairs & maintenance	166	2,500	2,500	2,500	2,500	-
Gas, fuel & oil	765	1,500	1,500	1,500	1,500	-
Limon Library	2,200	2,200	2,200	2,200	2,200	-
Travel	403	1,000	900	1,000	1,000	-
Social Security	1,681	1,765	1,765	1,812	1,812	47
Supplies	2,173	2,200	2,200	2,200	2,200	-
Treasurer's fees	1,333	1,470	1,470	1,470	1,470	-
Telephone/Postage	490	1,000	900	1,000	1,000	-
Programming and Marketing	1,624	1,700	1,700	2,000	2,000	300
Baby Bear Hugs	100	100	100	100	100	-
State Library Grant	5,499	4,500	4,499	5,500	5,500	1,000
Capital Outlay	-	-	-	5,000	5,000	5,000
Audit Adjustment	-	-	-	-	-	-
Total expenditures	49,576	54,487	54,286	61,068	61,068	6,581
Intergovernmental revenue	4,203	4,500	4,500	4,500	4,500	-
Other revenue	5,656	4,500	4,500	5,500	5,500	1,000
Fund balance, beginning of year	33,640	33,234	36,442	34,243	34,243	1,009
Total available revenue other than property taxes	43,499	42,234	45,442	44,243	44,243	2,009
Additional revenue required to balance budget	6,077	12,253	8,844	16,825	16,825	4,572
Add: Appropriated fund balance, end of year	36,442	30,833	34,243	27,680	27,675	(3,158)
Net total to be derived from property taxes	\$ 42,519	\$ 43,086	\$ 43,087	\$ 44,505	\$ 44,500	\$ 1,414
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	\$ 42,519	\$ 43,086	\$ 43,087	\$ 44,505	\$ 44,500	\$ 1,414
Add: Provision for uncollectibles/Audit	64	-	-	-	-	-
Total amount of property taxes needed	\$ 42,583	\$ 43,086	\$ 43,087	\$ 44,505	\$ 44,500	\$ 1,414
Assessed valuation	170,332,511	172,346,639	172,346,639	178,021,399	177,998,003	5,651,364
Mill Levy required	0.25	0.25	0.25	0.25	0.25	-

Lincoln County, Colorado
Conservation Trust Fund - Budget Summary
Budget - 2022

	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022	Increase (Decrease)
Expenditures:						
Fairgrounds improvements	\$ 4,277	\$ 21,000	\$ -	\$ 65,000	\$ 65,000	\$ 44,000
Karval Community	-	3,000	-	3,000	3,000	-
Equipment	-	-	-	-	-	-
Miscellaneous	-	2,000	-	2,000	2,000	-
Added to reserves	-	-	-	-	-	-
Total expenditures	4,277	26,000	-	70,000	70,000	44,000
Intergovernmental revenue	26,468	24,000	30,000	25,000	25,000	1,000
Other revenue						
Interest income	2,222	2,000	2,200	2,000	2,000	-
Miscellaneous	-	-	-	-	-	-
Total other revenue	2,222	2,000	2,200	2,000	2,000	-
Total revenue	28,690	26,000	32,200	27,000	27,000	1,000
Fund balance, beginning of year	68,379	92,324	92,792	124,992	124,992	32,668
Total available revenue	97,069	118,324	124,992	151,992	151,992	33,668
Fund balance, end of year	92,792	92,324	124,992	81,992	81,992	(10,332)

Lincoln County, Colorado
E911 - Budget Summary
Budget - 2022

	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022	Increase (Decrease)
Expenditures:						
Personnel Services						
Salaries						
Department Head	\$ -	\$ 40,800	\$ 40,800	\$ 44,040	\$ 44,040	\$ 3,240
Overtime	-	-	-	-	-	-
Social security	-	3,244	3,244	3,502	3,502	258
Medical insurance & retirement	-	-	-	2,202	2,202	2,202
Telephone	2,704	48,000	45,133	48,000	48,000	-
Repairs and maintenance	422	12,000	6,840	12,000	12,000	-
Maintenance Contract	18,798	20,000	19,000	20,000	20,000	-
Emergency Program	33,527	-	-	-	-	-
Reverse E911/Code Red	5,628	6,000	4,667	6,000	6,000	-
Treasurer's Fees	768	1,800	1,800	2,000	2,000	200
Total expenditures	61,847	131,844	121,484	137,744	137,744	5,900
Surcharge revenue (County)	76,754	119,712	107,000	110,000	110,000	(9,712)
Surcharge revenue (State)	-	45,000	47,675	48,000	48,000	3,000
Other revenue	-	-	10,000	10,000	10,000	10,000
Fund balance, beginning of year	263,285	300,787	278,192	321,383	321,383	20,596
Total available revenue	340,039	465,499	442,867	489,383	489,383	23,884
Additional revenue required to balance budget	(14,907)	(32,868)	(43,191)	(30,256)	(30,256)	2,612
Fund balance, end of year	278,192	333,655	321,383	351,639	351,639	17,984

Lincoln County, Colorado
Capital Projects - Budget Summary
Budget - 2022

	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022	Increase (Decrease)
Expenditures:						
Capital acquisitions:						
Sheriff Patrol Car	\$ 145,936	\$ 160,000	\$ 77,232	\$ 165,000	\$ 165,000	\$ 5,000
Weed Control	-	-	-	-	-	-
Courthouse Phone System	-	75,000	20,000	-	-	(75,000)
Fairgrounds Improvements	31,065	60,000	35,167	60,000	35,000	(25,000)
Courthouse Parking Lot	-	450,000	-	450,000	450,000	-
Roundhouse Restoration	60,606	80,000	21,697	250,000	100,000	20,000
Carpet-County Offices	-	25,000	10,451	25,000	25,000	-
Maintenance Shop	-	-	-	40,000	40,000	40,000
Voter Service and Polling Center	-	-	-	175,000	210,000	210,000
Law Enforcement Limon Building	-	-	-	30,000	30,000	30,000
Landfill Compactor	-	-	-	-	250,000	250,000
Not specifically identified	64,371	500,000	51,955	250,000	250,000	(250,000)
Treasurer's fees	20,436	24,000	20,800	22,000	22,000	(2,000)
Total expenditures	322,414	1,374,000	237,302	1,467,000	1,577,000	203,000
Intergovernmental revenue	-	-	-	-	-	-
Other revenue:						
Other financing sources	-	-	-	-	-	-
Delinquent taxes	9	-	-	-	-	-
Interest	893	800	700	800	800	-
Specific ownership tax	67,254	65,000	70,500	65,000	65,000	-
Miscellaneous	-	-	-	-	-	-
Total other revenue	68,156	65,800	71,200	65,800	65,800	-
Total revenue	68,156	65,800	71,200	65,800	65,800	-
Fund balance, beginning of year	3,495,937	3,912,159	3,921,971	4,445,255	4,445,255	533,096
Total available revenue other than property taxes	3,564,093	3,977,959	3,993,171	4,511,055	4,511,055	533,096
Additional revenue required to balance budget	(3,241,679)	(2,603,959)	(3,755,869)	(3,044,055)	(2,934,055)	(330,096)
Add: Appropriated fund balance, end of year	3,921,971	3,293,345	4,445,255	3,400,098	3,290,051	(3,294)
Net total to be derived from property taxes	\$ 680,292	\$ 689,386	\$ 689,386	\$ 356,043	\$ 355,996	\$ (333,390)
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	\$ 680,292	\$ 689,386	\$ 689,386	\$ 356,043	\$ 355,996	\$ (333,343)
Add: Provision for uncollectibles/Audit	1,038	-	-	-	-	-
Total amount of property taxes needed	\$ 681,330	\$ 689,386	\$ 689,386	\$ 356,043	\$ 355,996	\$ (333,343)
Assessed valuation	170,332,511	172,346,639	172,346,639	178,021,399	177,998,003	5,674,760
Mill Levy required	4.00	4.00	4.00	2.00	2.00	(2.00)

**Lincoln County, Colorado
Landfill - Budget Summary
Budget - 2022**

	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022	Increase (Decrease)
Expenditures:						
Operations - attached schedule	\$ 278,760	\$ 448,374	\$ 282,617	\$ 429,810	\$ 429,810	\$ (18,563)
Audit Adjustment	-	-	-	-	-	-
Total expenditures	278,760	448,374	282,617	429,810	429,810	(18,563)
Intergovernmental revenue	-	-	-	-	-	-
Other revenue:						
Specific ownership taxes	16,814	15,000	17,600	15,000	15,000	-
Delinquent taxes	2	-	-	-	-	-
Interest	222	-	170	200	200	200
User fees	121,289	100,000	120,800	115,000	115,000	15,000
Other-Miscellaneous	1,065	2,000	4,354	2,000	2,000	-
Proceeds from capital lease	-	-	-	-	-	-
Total other revenue	139,392	117,000	142,924	132,200	132,200	15,200
Fund balance, beginning of year	870,753	896,921	901,458	934,112	934,112	37,191
Total available revenue other than property taxes	1,010,145	1,013,921	1,044,382	1,066,312	1,066,312	52,391
Additional revenue required to balance budget	(731,385)	(565,547)	(761,765)	(636,502)	(636,502)	(70,955)
Add fund balance:						
Reserve for closure	401,458	237,894	434,112	314,523	314,500	76,606
Unappropriated	500,000	500,000	500,000	500,000	500,000	-
Fund balance, end of year	901,458	737,894	934,112	814,523	814,500	76,606
Net total to be derived from property taxes	170,073	172,347	172,347	178,021	177,998	5,651
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	\$ 170,073	\$ 172,347	\$ 172,347	\$ 178,021	\$ 177,998	\$ 5,651
Add: Provision for uncollectibles/Audit	260	-	-	-	-	-
Total amount of property taxes needed	\$ 170,333	\$ 172,347	\$ 172,347	\$ 178,021	\$ 177,998	\$ 5,651
Assessed valuation	170,332,511	172,346,639	172,346,639	178,021,399	177,998,003	5,651,364
Mill Levy required	1.00	1.00	1.00	1.00	1.00	-

Lincoln County, Colorado
Landfill Expenditures
Budget - 2022

Expenditures	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries:					
Department head	\$ 48,936	\$ 50,376	\$ 57,574	\$ 49,656	\$ 49,656
Full time	61,240	77,748	70,763	81,552	81,552
Part time	13,740	19,000	1,184	2,000	2,000
Social security	9,851	11,696	10,297	10,590	10,590
Retirement	4,543	5,576	3,793	6,056	6,056
Medical & life insurance	50,933	62,077	55,880	57,556	57,556
Supplies:					
Office supplies	1,954	4,000	3,000	4,000	4,000
Repairs & maintenance	10,423	25,000	11,000	25,000	25,000
Alternative Daily Cover	-	10,000	-	10,000	10,000
Other services & charges					
Professional services	35,316	30,000	30,000	30,000	30,000
Education and training	-	3,500	-	3,500	3,500
Telephone	1,400	1,600	1,556	1,600	1,600
Tires	11,117	11,000	7,270	11,000	11,000
Advertising & notices	240	500	300	500	500
Utilities	936	1,000	1,000	1,000	1,000
Gas, fuel	9,039	13,000	10,400	13,000	13,000
Cell Completion Costs	-	50,000	-	50,000	50,000
Closure Costs	-	52,000	-	52,000	52,000
Recycling fees	6,877	9,000	7,100	9,000	9,000
Fees to state of Colorado	5,780	5,000	5,000	5,000	5,000
All other:					
Treasurer's fees	6,365	6,000	6,500	6,500	6,500
Dues & meetings	70	300	-	300	300
Miscellaneous	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	\$ 278,760	\$ 448,374	\$ 282,617	\$ 429,810	\$ 429,810

**Lincoln County, Colorado
Lodging Tax Tourism Fund
Budget - 2022**

	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022	Increase (Decrease)
Expenditures:						
Tourism Program	\$ 136,918	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ -
Treasurer's fees	3,986	5,000	5,000	5,000	5,000	-
Total expenditures	140,904	180,000	180,000	180,000	180,000	-
Intergovernmental revenue						
Lodging tax revenue	132,867	140,000	140,000	140,000	140,000	-
Fund balance, beginning of year	171,465	125,260	163,428	123,428	123,428	(1,832)
Total available revenue	304,332	265,260	303,428	263,428	263,428	(1,832)
Additional revenue required to balance budget	8,037	40,000	40,000	40,000	40,000	-
Fund balance, end of year	163,428	85,260	123,428	83,428	83,428	(1,832)

Lincoln County, Colorado
Public Health Agency - Budget Summary
Budget - 2022

	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022	Increase (Decrease)
Expenditures:						
Operations - attached schedule	\$ 479,709	\$ 439,184	\$ 483,917	\$ 513,956	\$ 514,956	\$ 75,772
Audit Adjustment	-	-	-	-	-	-
Total expenditures	479,709	439,184	483,917	513,956	514,956	75,772
Intergovernmental revenue	16,670	10,000	10,000	10,000	10,000	-
Other revenue:						
Delinquent Tax	1	-	-	-	-	-
Interest Apportionment	56	-	-	-	-	-
Specific ownership taxes	4,641	9,000	4,641	9,000	9,000	-
Nursing core contract	68,144	28,259	28,259	23,516	23,516	(4,743)
Medicare/Medicaid fees	-	-	-	2,500	2,500	2,500
STEPP grant	12,163	-	10,005	36,869	36,869	36,869
Baby & Me Tabacco Free	652	-	1,787	-	-	-
EPR	107,409	108,597	108,583	108,615	108,615	18
Imunization Contract	33,319	21,774	80,040	12,415	12,415	(9,359)
WIC CRS	34,836	37,638	37,638	35,498	35,498	(2,140)
Vital records	13,364	15,000	15,000	15,000	15,000	-
PHEP 1	-	17,743	17,743	-	-	(17,743)
ELC Funding	58,120	90,409	90,600	90,600	90,600	191
Covid-Defense	72,436	-	-	-	-	-
ECC Partnership	10,000	-	-	-	-	-
Miscellaneous	176	-	-	-	-	-
Total other revenue	415,317	328,420	394,296	334,013	334,013	5,593
Fund balance, beginning of year	241,583	219,872	236,379	199,844	199,844	(20,027)
Total available revenue other than property taxes	673,570	558,292	640,675	543,857	543,857	(14,435)
Additional revenue required to balance budget	(193,861)	(119,108)	(156,757)	(29,901)	(28,901)	90,207
Add: Appropriated fund balance, end of year	236,379	162,195	199,844	74,406	73,401	(88,794)
Net total to be derived from property taxes	42,518	43,087	43,087	44,505	44,500	1,413
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	\$ 42,518	\$ 43,087	\$ 43,087	\$ 44,505	\$ 44,500	\$ 1,413
Add: Provision for uncollectibles/Audit	65	-	-	-	-	-
Total amount of property taxes needed	\$ 42,583	\$ 43,087	\$ 43,087	\$ 44,505	\$ 44,500	\$ 1,413
Assessed valuation	170,332,511	172,346,639	172,346,639	178,021,399	177,998,003	5,651,364
Mill Levy required	0.25	0.25	0.25	0.25	0.25	-

**Lincoln County, Colorado
Public Health Agency Expenditures
Budget - 2022**

Expenditures	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022
Personnel services:					
Salaries:					
Department head	\$ 49,991	54,756	\$ 60,663	55,476	55,476
Full time	159,144	165,144	161,025	165,960	165,960
Part time	5,220	15,000	46,478	85,920	85,920
Doctor	1,200	1,200	1,200	1,200	1,200
Contract Labor	335	1,000	1,000	1,000	1,000
Social security	16,757	18,000	21,494	24,610	24,610
Retirement	7,707	8,000	11,084	11,072	11,072
Medical & life insurance	70,404	69,360	66,639	67,305	67,305
Supplies:					
Office supplies	6,513	4,500	5,500	4,500	5,500
Medical supplies	1,703	1,000	1,005	1,000	1,000
Repairs & maintenance	766	1,000	1,200	1,000	1,000
Other services & charges					
Professional Services-KC Co	41,215	1,300	10,000	1,800	1,800
Telephone	5,697	7,500	7,000	7,500	7,500
Postage	187	450	350	450	450
Travel & transportation	50	2,000	200	2,000	2,000
Main contracts/Equip rental	-	100	-	100	100
Office rental	6,360	6,400	6,360	6,400	6,400
Immunize/Disease Prevention	19,569	26,000	15,000	26,000	26,000
Regional EPR	13,290	25,274	25,322	12,315	12,315
STEPP	3,149	5,000	1,000	21,349	21,349
Baby & Me Tabacco Free	87	200	1,787	-	-
Lincoln ELC	8,010	-	26,000	-	-
COVID-Defense	51,366	-	-	-	-
All other:					
Treasurer's fees	5,422	6,000	6,000	6,000	6,000
Dues & meetings	1,540	4,000	3,500	4,000	4,000
Public Notices	117	3,000	700	3,000	3,000
Vital records	3,470	4,000	3,411	4,000	4,000
Miscellaneous	76	-	-	-	-
Audit Adjustment	364	-	-	-	-
Capital outlay	-	9,000	-	-	-
Total expenditures	\$ 479,709	\$ 439,184	\$ 483,917	\$ 513,956	\$ 514,956

Lincoln County, Colorado
Lincoln Community Hospital - Budget Summary
Budget - 2022

	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022	Increase (Decrease)
Expenditures:						
Operating Expenses	\$ 18,726,105	\$ 21,366,332	\$ 21,071,536	\$ 21,785,635	\$ 21,785,635	\$ 419,303
Depreciation	(527,169)	(627,656)	(428,771)	(435,203)	(435,203)	192,453
Interest Exp & Retirement of Debt	128,342	125,038	103,877	104,916	104,916	(20,122)
Capital purchases	-	-	-	-	-	-
Total expenditures	18,327,278	20,863,714	20,746,642	21,455,348	21,455,348	591,634
Intergovernmental revenue	-	-	-	-	-	-
Other revenue:						
Change in working capital						-
Operating revenues	24,958,466	20,751,951	25,811,251	28,134,264	28,134,264	7,382,313
Miscellaneous/ Non-Operating Revenue	1,674,490	640,000	1,926,886	27,000	27,000	(613,000)
Long term debt proceeds	-	-	-	-	-	-
Total Other Revenue	26,632,956	21,391,951	27,738,137	28,161,264	28,161,264	6,769,313
Cash balance at beginning of year	1,086,312	11,557,132	9,902,988	17,411,523	17,411,523	5,854,391
Total available revenue other than property taxes	26,632,956	21,391,951	27,738,137	28,161,264	28,161,264	6,769,313
Additional revenue required to balance budget	-	528,237	6,991,495	6,705,915	6,705,915	6,177,678
Add: cash balance, end of year	9,902,988	12,602,409	17,411,523	24,651,502	24,651,432	12,049,023
Net total to be derived from property taxes	510,998	517,040	517,040	534,064	533,994	16,954
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	510,998	517,040	517,040	534,064	533,994	16,954
Total amount of property taxes needed	510,998	517,040	517,040	534,064	533,994	16,954
Assessed Valuation	170,332,511	\$ 172,346,639	\$ 172,346,639	178,021,399	177,998,003	5,651,364
Mill Levy required	3.00	3.00	3.00	3.00	3.00	-

Lincoln County, Colorado
Karval Water Users Activity Enterprise - Budget Summary
Budget - 2022

	Actual Prior Year 2020	Adopted Budget 2021	Estimated Current Year 2021	Preliminary Budget 2022	Final Budget 2022	Increase (Decrease)
Expenditures:						
Operating Expenses	\$ 20,848	\$ 22,000	\$ 20,000	\$ 22,000	\$ 22,000	\$ -
Loan Payment	2,590	2,590	1,654	1,654	1,654	(936)
Total expenditures	<u>23,438</u>	<u>24,590</u>	<u>21,654</u>	<u>23,654</u>	<u>23,654</u>	<u>(936)</u>
Intergovernmental revenue	21,842	26,000	25,000	25,000	25,000	(1,000)
Fund balance, beginning of year	<u>7,861</u>	<u>5,971</u>	<u>6,265</u>	<u>9,611</u>	<u>9,611</u>	<u>3,640</u>
Total available revenue	<u>29,703</u>	<u>31,971</u>	<u>31,265</u>	<u>34,611</u>	<u>34,611</u>	<u>2,640</u>
Additional revenue required to balance budget	1,596	(1,410)	(3,346)	(1,346)	(1,346)	64
Fund balance, end of year	<u>6,265</u>	<u>7,381</u>	<u>9,611</u>	<u>10,957</u>	<u>10,957</u>	<u>3,576</u>

Lincoln County, Colorado
Supplemental Schedule
Lease/Purchase Agreements
Budget – 2022

<u>Equipment Leased</u>	<u>2022 Lease Payment</u>	<u>Total Lease Buyout</u>	<u>Optional Renewal Terms</u>
2022 140 LVR Motor Grader District 1	\$106,343.00	\$106,343.00	None
2021 140 LVR Motor Grader District 2	\$91,811.65	\$91,811.65	None
TOTALS:	\$198,154.65	\$198,154.65	None

Lincoln County Public Trustee

2022 Budget Message

The Lincoln County Public Trustee is dedicated to protecting the rights of borrowers, lenders, and lienholders. The Office was created in response to abuses of Coloradoan's property rights during the Panic of 1893, and continues in this mission to this day.

Colorado is unique in the United States in having an accessible public official assigned by law to protect borrower's right during the foreclosure process. Lenders are able to hire attorneys to assure that their right to foreclose is respected. In other states, a lender would either need to work through the courts at great expense, or try to work with a Private Trustee hired by the lender. Since I am a public official, the banks cannot replace me with someone who would be less zealous at making them follow the law.

The primary duties of this Office are activated when a borrower signs a Deed of Trust associated with a promise to repay a debt. In the Deed of Trust, the borrower grants the lender a lien on his or her property as security against the money being borrowed or owed. The borrower also grants certain powers to the Public Trustee of the County in which the property is located.

When the loan is repaid or forgiven, the lender asks the Public Trustee to release the lien. We ensure that the lender has properly documented this request, so the lien is effectively cleared from the owner's title and so no other party can claim to be owed money. If the request is properly made, we forward the documentation to the County Clerk so the release becomes part of the public record. The \$15 fee for releasing a Deed of Trust is set by the State Legislature, (C.R.S. 38-37-104-(1)(a)).

If the loan falls into default, the lender may exercise its right to demand that the Public Trustee foreclose on the secured property. I review the filing for completeness and compliance with the state law. I mail notices of the sale and their rights to the borrowers, property owners, lienholders, and other interested parties, and also notify the general public of the sale. I ensure that lenders respect the borrower's right to cure their default before sale. After the public auction, we manage the rights of junior lienholders to redeem their interest in sale. The fee for executing a foreclosure is set by the State Legislature, (C.R.S. 38-37-104 (1)(b)). The fee for a foreclosure with the total debt under \$480,000.00 is \$150.00. The fee for a foreclosure over \$480,000.00 is 1/32 of 1% of that amount. The fees for executing other duties, such as withdrawals, cures, etc. are outlined in the statutes.

My salary is also set by the State Legislature (C.R.S. 38-37-104 (2)(b.3)(II)). Salaries are based on county population. Lincoln County is a Third Class County; therefore my salary is \$12,500.00. The salaries for a Public Trustee are paid from the fees collected.

If you have any questions or comments about this budget, please attend the public hearing on December 7, 2021, in the Lincoln County Commissioners Office, Courthouse, 103 3rd Ave., Hugo, CO 80821. at 10:30 A.M..

James R. Covington

Lincoln County Public Trustee

PUBLIC NOTICE

Pursuant to Colorado Law, you are hereby notified that the 2020 Budget Hearing for the Lincoln County Public Trustee Office will be conducted on Thursday, December 7, 2021 at 10:30 a.m., in the Lincoln County Commissioners Room, Courthouse, 103 3rd Ave., Hugo, CO 80821. Documents are available for review in the office of the Lincoln County Public Trustee.

Posted in the Lincoln County Courthouse

James R. Covington, Lincoln County Public Trustee

LINCOLN COUNTY
PUBLIC TRUSTEE BUDGET
2022

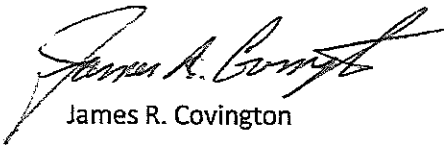
	2021 Estimated 6 Months	2020 PRE-BUDGET	2022 2022	2022 FINAL BUDGET
REVENUE				
Public Trustee Fees	\$ 3,020.00	\$ 5,795.00	\$ 12,500.00	\$ 12,500.00
EXPENDITURES				
Total Salary	\$ (3,020.00)	\$ (5,795.00)	\$ (12,500.00)	\$ (12,500.00)

RESOLUTION

Pursuant to C.R.S. 38-37-104(6), I James R. Covington, in my capacity as the public trustee of Lincoln County, Colorado, and as the sole officer of the office of the public trustee for that county, adopt by resolution the attached budget for the 2022 budget year and authorize the appropriation of funds in conformity with that budget. I certify that this budget has been prepared pursuant to the requirement of the Local Colorado Government Budget Law, 29-1-101 et seq., C.R.S., and the statutes governing the Office of the Public Trustee, 38-37-1-101 et seq., C.R.S. This budget is effective immediately.

Resolved this 7TH day of DECEMBER, 2021.

By:



James R. Covington

Public Trustee of Lincoln County, Colorado

Notary:

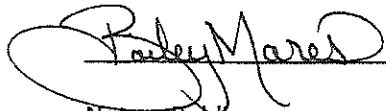
STATE OF COLORADO)

) ss.

COUNTY OF LINCOLN)

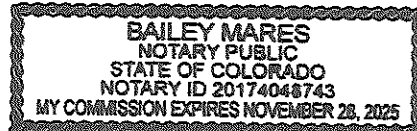
The foregoing resolution was acknowledged before me this 7th day of December, 2021 by James R. Covington as Public Trustee of Lincoln County, Colorado.

Witness my hand and official seal



Notary Public

My commission expires: 11-28-2025



At a regular meeting of the Board of County Commissioners of Lincoln County, Colorado, held in Hugo, Colorado, on December 7, 2021, there were present:

Steve Burgess, Chairman	Present
Douglas D. Stone, Vice Chairman	Present
Ed Schifferns, Commissioner	Present
Stan Kimble, County Attorney	Present
Corinne Lengel, Clerk of the Board	Present
Jacob Piper, County Administrator	Present

when the following proceedings, among others, were had and done, to-wit:

RESOLUTION #1053 . It was moved by Commissioner Stone and seconded by Commissioner Schiffers to adopt the following resolution:

WHEREAS, the Board of County Commissioners of Lincoln County, Colorado, has the authority and responsibility pursuant to C.R.S. 29-1-103 to adopt a budget for Lincoln County for the 2022 calendar year; and

WHEREAS, in addition to the above referenced statute, the Board of County Commissioners also recognizes the passage of Amendment 1 to the laws of the State of Colorado on November 3, 1992, and has incorporated its interpretation of such Amendment into the 2022 budget; and

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, and a public hearing was held on December 7, 2021, at which time objections of the electors of Lincoln County were considered; and

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

NOW, THEREFORE BE IT RESOLVED that the following spending limits are adopted for calendar year 2022:

General Fund	\$ 8,243,090
Road & Bridge Fund	5,676,213
Human Services Fund	3,094,112
Library Fund	61,068
Conservation Trust Fund	70,000
E911 Fund	137,744
Capital Projects Fund	1,577,000
Landfill Fund	429,810
Lodging Tax Fund	180,000

Public Health Agency Fund	514,956
Hospital Fund	21,455,348
KWU Enterprise Fund	23,654
Total	<u>\$41,462,995</u>

BE IT FURTHER RESOLVED that the mill levies established for the following funds are:

General Fund	22.50 mills
General Fund – Mills for hospital	4.00 mills
Road & Bridge Fund	12.50 mills
Human Services Fund	2.00 mills
Library Fund	.25 mill
Capital Projects Fund	2.00 mills
Landfill Fund	1.00 mill
Public Health Agency Fund	.25 mill
Hospital Fund	3.00 mills
Total	<u>47.50 mills</u>
Less Temporary Property Tax Credit	
General Fund	-12.00 mills
Total	<u>35.50 mills</u>


Page 3
Resolution #1053
December 7, 2021

Upon roll call the vote was:

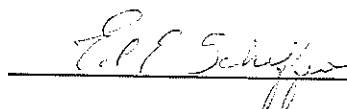
Commissioner Schiffers, yes ; Commissioner Stone, yes ; Commissioner Burgess, yes .

The Chairman declared the motion carried and so ordered.

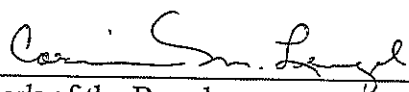
Board of County Commissioners
of Lincoln County







ATTEST:



Clerk of the Board

At a regular meeting of the Board of County Commissioners of Lincoln County, Colorado, held in Hugo, Colorado, on December 7, 2021, there were present:

Steve Burgess, Chairman	Present
Douglas D. Stone, Vice Chairman	Present
Ed Schiffers, Commissioner	Present
Stan Kimble, County Attorney	Present
Corinne Lengel, Clerk of the Board	Present
Jacob Piper, County Administrator	Present

when the following proceedings, among others, were had and done, to-wit:

RESOLUTION #1054 It was moved by Commissioner Schiffers and seconded by Commissioner Stone to adopt the following resolution:

WHEREAS, the Board of County Commissioners of Lincoln County adopted the annual budget in accordance with the local government budget law and the provisions of Amendment 1 on December 7, 2021; and

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

WHEREAS, it is not only required by law, but also necessary, to appropriate the revenues provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of Lincoln County;

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Lincoln County, Colorado, that the following sums are hereby appropriated for 2022 from the revenue of each fund to each fund:

General Fund	\$ 8,243,090
Road & Bridge Fund	5,676,213
Human Services Fund	3,094,112
Library Fund	61,068
Conservation Trust Fund	70,000
E911 Fund	137,744
Capital Projects Fund	1,577,000
Landfill Fund	429,810
Lodging Tax Fund	180,000
Public Health Agency Fund	514,956
Hospital Fund	21,455,348
KWU Enterprise Fund	23,654
Total	<u>\$41,462,995</u>


Page 2
Resolution #1054
December 7, 2021

Upon roll call the vote was:

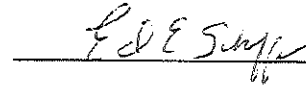
Commissioner Schiffers, yes; Commissioner Stone, yes; Commissioner Burgess, yes.

The Chairman declared the motion carried and so ordered.

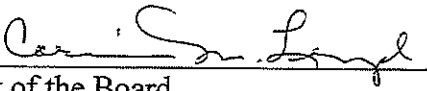
Board of County Commissioners
of Lincoln County







ATTEST:



Clerk of the Board

At a regular meeting of the Board of County Commissioners of Lincoln County, Colorado, held in Hugo, Colorado, on December 7, 2021, there were present:

Steve Burgess, Chairman	Present
Douglas D. Stone, Vice Chairman	Present
Ed Schiffers, Commissioner	Present
Stan Kimble, County Attorney	Present
Corinne Lengel, Clerk of the Board	Present
Jacob Piper, County Administrator	Present

when the following proceedings, among others, were had and done, to-wit:

RESOLUTION #1055 It was moved by Commissioner Stone and seconded by Commissioner Schiffers to adopt the following resolution:

CERTIFICATION OF TAX LEVIES

This is to certify that the tax levy to be assessed upon all property within the limits of Lincoln County, State of Colorado, based on a total assessed valuation of \$177,998,003 for the budget year 2022 as determined and fixed by the Board of County Commissioners, is:

General Operating Expenses:

General Fund	22.50
General Fund – Mills to the hospital	4.00
Road & Bridge Fund	12.50
Human Services Fund	2.00
Library Fund	.25
Contingent Fund	0
Conservation Trust Fund	0
E911 Fund	0
Capital Projects Fund	2.00
Landfill Fund	1.00
Lodging Tax Fund	0
Public Health Agency Fund	.25
Hospital Fund	3.00
KWU Enterprise Fund	0
Total	<u>47.50 mills</u>
Less Temporary Property Tax Credit – General Fund	- 12.00 mills
Total	<u>35.50 mills</u>


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Resolution #1055
December 7, 2021

Upon roll call the vote was:

Commissioner Schifferns, yes ; Commissioner Stone, yes ; Commissioner Burgess, yes .

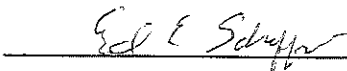
The Chairman declared the motion carried and so ordered.

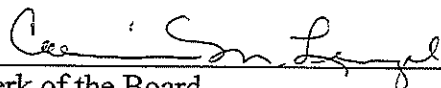
Board of County Commissioners
of Lincoln County



ATTEST:







Clerk of the Board