Lincoln County, Colorado

Budget - 2023

Lincoln County, Colorado
Budget - 2023
Index

Budget Message 1.

Summary of Property Tax Revenue 2.

Consolidated Budget Summary 3.

General Fund:
- General Fund - Budget Summary 4.
- Summary of General Fund Expenditures 5.
- Revenue Other Than Current Property Taxes 6.
- General Fund Expenditures:
  - Office of the Board 7.
  - Administrative Expenses 8.
  - Land Use 9.
  - County Attorney 10.
  - Administrator 11.
  - County Land Surveyor 12.
  - Council of Governments 13.
  - Clerk & Recorder - Operations 14.
  - Clerk & Recorder - Elections 15.
  - County Treasurer 16.
  - County Assessor 17.
  - Maintenance of Building and Plant 18.
  - District Attorney 19.
  - Sheriff - Operations 20.
  - Sheriff - Jail 21.
  - County Coroner 22.
  - Fire Control 23.
  - Emergency Management 24.
  - Health Inspector 25.
  - Ambulance Service 26.
  - Developmentally Disabled 27.
  - Emergency Medical Services 28.
  - Extension Service 29.
  - Fairgrounds 30.
  - Veterans Office 31.
  - Weed Control 32.
  - Community Development Block Grant 33.
  - EMS Subsidy 34.
  - Victims Assistance 35.
  - Rural Economic Development Initiative Grant 36.

Road & Bridge Fund:
- Road & Bridge Fund - Budget Summary 37.
- Revenue Other Than Current Property Taxes 38.
- Road & Bridge Fund Expenditures:
  - Construction 39.
  - Maintenance of Roads 40.
  - Administration 41.
  - Equipment Service 42.
  - Due to Municipalities 43.

Lincoln County, Colorado
Budget - 2023
Index

	Page
Human Services Fund - Budget Summary	44.
Library Fund - Budget Summary	45.
Conservation Trust Fund - Budget Summary	46.
E911 - Budget Summary	47.
Capital Projects - Budget Summary	48.
Landfill - Budget Summary	49.
Landfill Expenditures	50.
Lodging Tax Tourism Fund	51.
Public Health Agency - Budget Summary	52.
Public Health Agency Expenditures	53.
Lincoln Community Hospital- Budget Summary	54.
Karval Water Users Activity Enterprise	55.
Supplemental Schedule-Leases	56.

Budget Message
Budget - 2023 Lincoln County, Colorado

The 2023 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 $8,445,035 from property taxes, a decrease of $9,871 from 2022. 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 2022 property taxes that are to be collected in 2023. This amount is $2,133,483 which results in $6,311,552 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 2023.

The mill levy allocations did not change from the adopted 2022 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. The temporarily refunded 12 mills are also included in the General Fund's 26.50 mill allocation. This results in 10.50 mills being applied to the General Fund. The Lincoln Community Hospital Fund is then allocated an additional 3.00 mills, to result in 7.00 mills in total (Including the 4 mills that are reflected in the General Fund Budget).

The expenditures budgeted in 2023 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 2023. A new pay scale will be implemented for the Sheriff's Office in 2023 to help better categorize Sheriff Office employees, as well as to increase salaries in the Sheriff's Office. The County received approximately $875 thousand in American Rescue Plan Funds in 2021 and 2022 that were utilized as revenue replacement. Categorizing the American Rescue Plan Funds as revenue replacement allowed the County to split the funds evenly between the General Fund and the Road and Bridge Fund and gave the County more flexibility to spend the funds. The Landfill Budget received a new line item for expansion characterization in the amount of $30 thousand for state mandated water monitoring testing wells, as the County will be starting the process of expanding the Landfill as the current cell that is being used nears its maximum capacity. The Rural Economic Development Initiative Grant budget has been expanded to include the World's Wonder View Tower located in Genoa to receive grant funding from the Department of Local Affairs. The Capital Projects Fund remains funded at 2.00 mills, with funding included for repairs and replacement of the courthouse parking lot; Lexipol policy implementation for the Sheriff's Office; a voter service and polling center; fairgrounds improvements; new carpeting for the courthouse; Roundhouse restoration; and unspecified capital projects, which are annually budgeted. Three Sheriff patrol vehicles were originally budgeted for 2023, although unforeseen circumstances lead to the vehicles being purchased early and will come out of the 2022 budget.

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:

Douglas D. Stone, Chairman

Ed E. Schifferns, Vice Chairman

Steve Burgess, Commissioner

Budget prepared by Jacob Piper
County Administrator
Date: December 8, 2022

Lincoln County, Colorado
Summary of Property Tax Revenue
Budget - 2023

County Fund	Prior Year 2021 Levy	Prior Year 2021 Amount	Current Year 2022 Levy	Current Year 2022 Amount	Budget Year 2023 Levy	Budget Year 2023 Amount	Increase (decrease) Between Budget And Current Year Levy	Increase (decrease) Between Budget And Current Year Amount
General	26.50	$ 4,537,367	26.50	$ 4,716,947	26.50	$ 4,711,441	-	$ (5,506)
Road and Bridge	10.50	1,823,556	12.50	2,224,975	12.50	2,222,378	-	(2,597)
Human Services	2.00	344,464	2.00	355,996	2.00	355,580	-	(416)
Library	0.25	43,068	0.25	44,500	0.25	44,448	-	(52)
Conservation Trust	-	-	-	-	-	-	-	-
E911 Fund	-	-	-	-	-	-	-	-
Capital Projects	4.00	688,971	2.00	355,996	2.00	355,580	-	(416)
Landfill	1.00	172,272	1.00	177,998	1.00	177,790	-	(208)
Lodging Tax	-	-	-	-	-	-	-	-
Public Health Agency	0.25	43,068	0.25	44,500	0.25	44,448	-	(52)
Lincoln Comm Hosp	3.00	517,040	3.00	533,994	3.00	533,370	-	(624)
Karval Water Users	-	-	-	-	-	-	-	-
	47.50	8,169,806	47.50	8,454,906	47.50	8,445,035	-	(9,871)

Lincoln County, Colorado
Consolidated Budget Summary
Budget - 2023

	General Fund	Road and Bridge Fund	Human Services Fund	Library Fund	Conservation Trust
BUDGET YEAR					
Expenditures:	$8,842,546	$5,864,695	$4,308,201	$65,638	$70,000
Available revenues:					
Property taxes (net)	4,711,441	2,222,378	355,580	44,448	-
Intergovernmental revenue	910,135	2,534,337	3,309,646	4,500	25,000
Other revenue	3,164,184	228,000	34,000	5,500	2,000
Deferred revenue	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-
Unappropriated fund balance - beginning	7,688,482	2,312,618	1,156,905	26,334	147,924
Total	16,474,242	7,297,333	4,856,131	80,782	174,924
Less Temporary property tax credit	2,133,483	-	-	-	-
Amount designated from fund balance	-	-	-	-	-
Less ending unappropriated fund balance	5,498,214	1,432,638	547,930	15,144	104,924
Total revenue available	$8,842,546	$5,864,695	$4,308,201	$65,638	$70,000
Mill levy	26.50	12.50	2.00	0.25	0.00
CURRENT YEAR					
Expenditures:	$8,003,315	$4,862,242	$4,350,386	$62,968	$10,597
Available revenues:					
Property taxes (net)	4,716,947	2,224,975	355,996	44,500	-
Intergovernmental revenue	796,365	2,433,316	3,979,822	4,200	30,900
Other revenue	3,941,202	228,000	37,695	5,500	1,700
Deferred revenue	-	-	88	-	-
Proceeds from capital leases	-	-	-	-	-
Unappropriated fund balance - beginning	8,373,259	2,288,569	1,133,690	35,102	125,921
Total	17,827,773	7,174,860	5,507,291	89,302	158,521
Less Temporary property tax credit	2,135,976	-	-	-	-
Amount designated from fund balance	-	-	-	-	-
Less ending unappropriated fund balance	7,688,482	2,312,618	1,156,905	26,334	147,924
Total revenue available	$8,003,315	$4,862,242	$4,350,386	$62,968	$10,597
Mill levy	26.50	12.50	2.00	0.25	0.00
PRIOR YEAR					
Expenditures:	$7,357,299	$5,246,880	$4,331,119	$53,313	$22
Available revenues:					
Property taxes (net)	4,537,367	1,823,556	344,464	43,068	-
Intergovernmental revenue	334,445	2,655,843	3,965,088	4,406	30,981
Other revenue	4,299,593	228,885	34,351	4,499	2,170
Deferred revenue	-	-	302	-	-
Proceeds from capital leases	-	-	-	-	-
Unappropriated fund balance - beginning	8,627,313	2,827,165	1,120,604	36,442	92,792
Total	17,798,718	7,535,449	5,464,809	88,415	125,943
Less Temporary property tax credit	2,068,160	-	-	-	-
Amount designated from fund balance	-	-	-	-	-
Less ending unappropriated fund balance	8,373,259	2,288,569	1,133,690	35,102	125,921
Total revenue available	$7,357,299	$5,246,880	$4,331,119	$53,313	$22
Mill levy	26.50	10.50	2.00	0.25	0.00

Lincoln County, Colorado
Consolidated Budget Summary
Budget - 2023

	E911 Fund	Capital Projects Fund	Landfill Fund	Lodging Tax Fund	Public Health Agency Fund
BUDGET YEAR					
Expenditures:	$187,382	$1,256,500	$485,023	$180,000	$609,078
Available revenues:					
Property taxes (net)	-	355,580	177,790	-	44,448
Intergovernmental revenue	174,000	-	-	-	10,000
Other revenue	1,000	65,800	132,200	160,000	680,040
Unappropriated fund balance - beginning	440,424	3,476,410	874,293	217,048	170,913
Total	615,424	3,897,790	1,184,283	377,048	905,401
Less ending unappropriated fund balance	428,042	2,641,290	699,260	197,048	296,323
Total revenue available	$187,382	$1,256,500	$485,023	$180,000	$609,078
Mill levy	0.00	2.00	1.00	0.00	0.25
CURRENT YEAR					
Expenditures:	$87,140	$1,171,334	$314,393	$180,000	$586,679
Available revenues:					
Property taxes (net)	-	355,996	177,998	-	44,500
Intergovernmental revenue	174,000	-	-	-	7,000
Other revenue	1,000	65,600	133,013	190,000	511,065
Unappropriated fund balance - beginning	352,564	4,226,148	877,675	207,048	195,027
Total	527,564	4,647,744	1,188,686	397,048	757,592
Less ending unappropriated fund balance	440,424	3,476,410	874,293	217,048	170,913
Total revenue available	$87,140	$1,171,334	$314,393	$180,000	$586,679
Mill levy	0.00	2.00	1.00	0.00	0.25
PRIOR YEAR					
Expenditures:	$100,156	$451,646	$338,868	$140,146	$493,588
Available revenues:					
Property taxes (net)	-	688,971	172,272	-	43,068
Intergovernmental revenue	174,682	-	-	-	8,494
Other revenue	(154)	66,852	142,812	183,766	400,674
Unappropriated fund balance - beginning	278,192	3,921,971	901,459	163,428	236,379
Total	452,720	4,677,794	1,216,543	347,194	688,615
Less ending unappropriated fund balance	352,564	4,226,148	877,675	207,048	195,027
Total revenue available	$100,156	$451,646	$338,868	$140,146	$493,588
Mill levy	0.00	4.00	1.00	0.00	0.25

Lincoln County, Colorado
Consolidated Budget Summary
Budget - 2023

	Hospital Fund	KWU Enterprise Fund	Total
BUDGET YEAR			
Expenditures:	$24,904,457	$28,500	$46,802,020
Available revenues:			
Property taxes (net)	533,370	-	8,445,035
Intergovernmental revenue	-	25,000	6,992,618
Other revenue	32,734,738	-	37,207,462
Deferred revenue	-	-	-
Proceeds from capital leases	-	-	-
Unappropriated fund balance - beginning	26,666,347	10,000	43,187,697
Total	59,934,455	35,000	95,832,812
Less Temporary property tax credit	-	-	2,133,483
Less ending unappropriated fund balance	35,029,998	6,500	46,897,310
Total revenue available	$24,904,457	$28,500	$46,802,020
Mill levy	3.00	0.00	47.50
CURRENT YEAR			
Expenditures:	$24,042,974	$23,000	$43,695,028
Available revenues:			
Property taxes (net)	533,994	-	8,454,906
Intergovernmental revenue	-	25,000	7,450,603
Other revenue	31,036,177	-	36,150,952
Deferred revenue	-	-	88
Proceeds from capital leases	-	-	-
Unappropriated fund balance - beginning	19,139,150	22,135	36,976,288
Total	50,709,321	47,135	89,032,837
Less Temporary property tax credit	-	-	2,135,976
Less ending unappropriated fund balance	26,666,347	24,135	43,201,832
Total revenue available	$24,042,974	$23,000	$43,695,028
Mill levy	3.00	0.00	47.50
PRIOR YEAR			
Expenditures:	$22,634,769	$18,964	$41,166,770
Available revenues:			
Property taxes (net)	517,040	-	8,169,806
Intergovernmental revenue	-	31,600	7,205,539
Other revenue	31,756,345	-	37,119,793
Deferred revenue	-	-	302
Proceeds from capital leases	-	-	-
Unappropriated fund balance - beginning	9,500,534	9,499	27,715,778
Total	41,773,919	41,099	80,211,218
Less Temporary property tax credit	-	-	2,068,160
Less ending unappropriated fund balance	19,139,150	22,135	36,976,288
Total revenue available	$22,634,769	$18,964	$41,166,770
Mill levy	3.00	0.00	47.50

Lincoln County, Colorado
General Fund - Budget Summary
Budget - 2023

	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023	Increase (Decrease)
Expenditures:						
General government	$ 4,263,165	$ 4,253,231	$ 4,131,447	$ 4,499,296	$ 4,502,480	$ 249,249
District attorney	138,911	146,182	146,182	160,291	160,291	14,109
Public safety	2,200,305	2,424,701	2,533,002	2,919,337	2,892,104	467,403
Health & hospitals	38,816	32,535	32,535	34,996	34,996	2,461
Auxiliary services	408,494	520,652	490,577	537,254	537,254	16,602
Pass-through grants	307,608	865,788	669,572	715,421	715,421	(150,367)
Total expenditures	7,357,299	8,243,090	8,003,315	8,866,595	8,842,546	599,456
Intergovernmental revenue	334,445	639,174	796,365	910,135	910,135	270,961
Other revenue	4,299,593	3,688,454	3,941,202	3,164,184	3,164,184	(524,270)
Fund balance at beginning of year	8,627,313	8,760,798	8,373,259	7,688,482	7,688,482	(1,072,316)
Total available revenue other than property taxes	13,261,351	13,088,426	13,110,826	11,762,801	11,762,801	(1,325,625)
Additional revenue required to balance budget	(5,904,052)	(4,845,337)	(5,107,511)	(2,896,206)	(2,920,256)	1,925,081
Temporary property tax credit	2,068,160	2,135,976	2,135,976	2,132,956	2,133,483	(2,493)
Add: Appropriated fund balance, end of year	8,373,259	7,426,308	7,688,482	5,473,529	5,498,214	(1,928,094)
Net total to be derived from property taxes	$ 4,537,367	$ 4,716,947	$ 4,716,947	$ 4,710,279	$ 4,711,441	$ (5,506)
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	$ 4,567,186	$ 4,716,947	$ 4,716,947	$ 4,710,279	$ 4,711,441	$ (5,506)
Add: Provision for uncollectibles/Audit	(29,819)	-	-	-	-	-
Total amount of property taxes needed	$ 4,567,186	$ 4,716,947	$ 4,716,947	$ 4,710,279	$ 4,711,441	$ (5,506)
Assessed valuation	172,346,639	177,998,003	177,998,003	177,746,371	177,790,215	(207,788)
Mill Levy required	26.50	26.50	26.50	26.50	26.50	-

Lincoln County, Colorado
Summary of General Fund Expenditures
Budget - 2023

Expenditures	Actual Prior Year 2021	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023	Increase (Decrease)
General Government:					
Office of the Board	$ 269,563	$ 271,528	$ 282,743	$ 282,743	$ 11,215
Administrator	81,857	112,734	125,358	125,358	12,624
Administrative expenses	2,765,281	2,358,819	2,516,019	2,516,019	157,200
Land Use	53,388	56,778	64,656	64,656	7,878
County Attorney	32,586	42,493	53,622	56,206	13,713
Council of Governments	15,730	16,194	20,000	20,000	3,806
Clerk & Recorder	269,645	241,991	344,154	344,154	102,163
County Elections	100,869	188,846	170,359	170,359	(18,487)
County Treasurer	186,430	267,817	283,369	283,369	15,552
County Assessor	265,440	329,238	360,372	360,372	31,134
Building Maintenance	220,737	243,370	276,308	276,908	33,538
County Land Surveyor	1,639	1,639	2,336	2,336	697
Total General Government	4,263,165	4,131,447	4,499,296	4,502,480	371,033
Judicial:					
District Attorney	138,911	146,182	160,291	160,291	14,109
Total Judicial	138,911	146,182	160,291	160,291	14,109
Public Safety:					
County Sheriff	765,527	916,862	1,076,610	1,076,610	159,748
County Jail	1,312,197	1,491,000	1,657,431	1,657,431	166,431
County Coroner	92,182	87,809	102,578	102,578	14,769
Fire Control	1,000	1,000	1,000	1,000	-
Emergency Management	29,399	36,331	81,718	54,485	18,154
Total Public Safety	2,200,305	2,533,002	2,919,337	2,892,104	359,102
Subtotal carried to page 5. (b)	$ 6,602,381	$ 6,810,631	$ 7,578,924	$ 7,554,875	$ 744,244

Lincoln County, Colorado
Summary of General Fund Expenditures
Budget - 2023

Expenditures	Actual Prior Year 2021	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023	Increase (Decrease)
Subtotal - Carried from Page 5. (a)	$ 6,602,381	$ 6,810,631	$ 7,578,924	$ 7,554,875	$ 744,244
Health & Hospital:					
Health Inspector	9,080	9,080	9,080	9,080	-
Ambulance Service	7,200	7,200	7,200	7,200	-
Developmentally Disabled	18,336	12,255	14,716	14,716	2,461
Emergency Medical Services	4,200	4,000	4,000	4,000	-
Total Health & Hospital	38,816	32,535	34,996	34,996	2,461
Auxiliary					
Extension Service	129,925	134,538	139,800	139,800	5,262
Fairgrounds	141,118	162,209	176,571	176,571	14,362
Veterans Office	13,018	14,781	15,616	15,616	835
Weed Control	124,433	179,049	205,267	205,267	26,218
Total Auxiliary Services	408,494	490,577	537,254	537,254	46,677
Pass-through Grants:					
Community Development Block Grant	231,706	489,520	406,000	406,000	(83,520)
EMS Subsidy	16,282	40,000	40,000	40,000	-
Victims Assistance	59,620	65,547	72,836	72,836	7,289
Rural Economic Development Initiative Grant	-	74,505	196,585	196,585	122,080
Total Pass-through Grants	307,608	669,572	715,421	715,421	45,849
Total Expenditures	$ 7,357,299	$ 8,003,315	$ 8,866,595	$ 8,842,546	$ 839,231

Lincoln County, Colorado
General Fund
Revenue Other Than Current Property Taxes
Budget - 2023

	Actual Prior Year 2021	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023	Increase (Decrease)
Intergovernmental:					
State:					
Veterans Office	13,328	13,600	14,000	14,000	400
Cigarette taxes	3,180	1,200	3,000	3,000	1,800
Emergency Management	18,785	16,000	31,550	31,550	15,550
18th Judicial Proportionate Share	1,308	918	1,000	1,000	82
DOW-PILT Impact Assistance	570	537	500	500	(37)
State of Colorado - Human Services	25,953	66,248	72,439	72,439	6,191
Other governmental units:					
EMS Subsidy	-	56,282	40,000	40,000	(16,282)
Community Development Block Grant	177,480	$ 489,520	406,000	406,000	(83,520)
Victims Assistance	47,952	41,401	42,600	42,600	1,199
Court Security Grant	43,465	34,500	42,000	42,000	7,500
Karval Water Users	1,654	1,654	1,654	1,654	-
Garage REDI Grant	-	$ 74,505	196,585	196,585	122,080
World's Wonder View Tower REDI Grant	-	-	58,807	58,807	58,807
Other Grants	770	-	-	-	-
Total intergovernmental revenue	$ 334,445	$ 796,365	$ 910,135	$ 910,135	$ 113,770
Other revenue:					
Taxes:					
Delinquent property taxes	-	-	-	-	-
Specific ownership tax	247,922	249,000	210,000	210,000	(39,000)
Sales tax	2,394,033	2,475,000	2,100,000	2,100,000	(375,000)
Sub Tax Revenue	1,595	1,360	1,200	1,200	(160)
Mineral Severance Tax	647	30,021	-	-	(30,021)
Charges for services:					
Administrative Fees	8,914	9,000	9,000	9,000	-
Advertising Fees	-	4,500	4,400	4,400	(100)
Late Filing Fees	1,517	1,414	-	-	(1,414)
Reimbursements, Refunds, Rebates	1,276	1,146	-	-	(1,146)
Bad Checks	126	58	-	-	(58)
Sheriff's Fees	56,634	190,114	50,000	50,000	(140,114)
County Clerk Fees	129,930	129,000	130,000	130,000	1,000
Treasurer's Fees	241,364	250,000	220,000	220,000	(30,000)
Assessor's Fees	6,672	8,750	6,000	6,000	(2,750)
Auxiliary Fees - Fairgrounds	7,480	9,500	8,000	8,000	(1,500)
Coroner Fees	21,994	1,000	2,000	2,000	1,000
Land Use fees	4,885	4,275	3,000	3,000	(1,275)
Election revenue - other gov'ts	3,363	3,300	3,000	3,000	(300)
Sheriff Medical Reimbursements	187,826	185,000	185,000	185,000	-
Model Traffic Code	67,261	83,800	70,000	70,000	(13,800)
Miscellaneous receipts:					
Interest earnings	137,013	140,000	140,000	140,000	-
Rent-Social Services	20,702	22,584	22,584	22,584	-
Insurance claims	-	22,312	-	-	(22,312)
Sales of fixed assets	2,718	-	-	-	-
Capital Credits	10,377	4,963	-	-	(4,963)
Certificate Premium Bid	2,254				
Coronavirus Relief Funds	183,924	-	-	-	-
American Rescue Plan Funds	553,783	115,099	-	-	(115,099)
Miscellaneous	5,383	6	-	-	(6)
Total Other Revenue	$4,299,593	$3,941,202	$3,164,184	$3,164,184	$ (777,018)
Total Revenue Other Than Property Taxes	$4,634,038	$4,737,567	$4,074,319	$4,074,319	$ (663,248)

Lincoln County, Colorado
General Fund Expenditures
Office of the Board
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries					
Department head	$ 186,075	$ 186,795	$ 186,795	$ 192,423	$ 192,423
Social security	14,234	14,290	14290	14,720	14,720
Other services & charges:					
Telephone	467	600	370	600	600
Travel & transportation	8,010	8,000	8,000	8,000	8,000
All other:					
Dues & meetings	2,285	4,000	2,300	4,000	4,000
Letters and Notices	423	600	575	600	600
CCI Dues	12,000	12,000	12,000	12,000	12,000
Ports 2 Plains, Pro15, FTZ	1,189	10,000	1,590	5,000	5,000
Economic Development	44,880	45,608	45,608	45,400	45,400
Capital outlay	-	-	-	-	-
Total expenditures	$ 269,563	$ 281,893	$ 271,528	$ 282,743	$ 282,743

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Office of the Board
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
Department head	$ 186,795	$ 192,423	$ 192,423
Deputy			
Full time			
Part time			
Other			
Total	$ 186,795	$ 192,423	$ 192,423

Capital outlay:

	Current Year	Requested Budged Year	Approved
Commissioner Vehicle			
Board Room Chairs			
Total	$ -	$ -	$ -

Lincoln County, Colorado
General Fund Expenditures
Administrative Expenses
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Workers' comp	$ 13,527	$ 12,793	$ 13,112	$ 14,030	$ 14,030
Medical insurance	1,171,308	1,114,499	1,098,345	1,175,229	1,175,229
Supplies:					
Office Supplies	10,077	5,000	200	5,000	5,000
Repairs & maintenance	-	5,000	-	5,000	5,000
Other services & charges:					
Professional services - audit	16,035	16,000	16,650	17,000	17,000
Advertising & notices	4,308	7,500	4,350	7,500	7,500
Liability insurance	74,642	106,560	106,636	156,775	156,775
Other- retirement	260,206	261,750	257,754	262,000	262,000
IT services & telephone expense	6,281	10,000	10,000	10,000	10,000
Ransomware Software	-	-	-	20,000	20,000
Accounting/Payroll	25,505	24,000	25,000	25,000	25,000
All other:					
Treasurer's fees	103,310	100,000	100,000	100,000	100,000
Amend #1 - hospital tax increase	689,613	711,992	711,992	710,985	710,985
Miscellaneous	-	-	-	-	-
Cafeteria Plan	2,190	3,000	1,940	2,500	2,500
Outside Grant Writing	-	-	2,500	5,000	5,000
Coronavirus Relief Fund	186,396	-	-	-	-
Wausau Incentive Agreement	9,884	10,340	10,340	-	-
American Rescue Plan Hazard Pay	178,216	-	-	-	-
ARP Hazard Pay Social Security	13,783	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	$ 2,765,281	$ 2,388,434	$ 2,358,819	$ 2,516,019	$ 2,516,019

Lincoln County, Colorado
General Fund Expenditures
Land Use
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries					
Department head	$ 45,336	$ 46,716	$ 45,093	$ 49,056	$ 49,056
Part Time	-	-	-	-	-
Social security	3,604	3,714	3,585	3,900	3,900
Supplies					
Office supplies	233	1,000	1,200	1,000	1,000
Postage	257	750	500	1,000	1,000
Other services & charges					
Contract labor	-	450	-	450	450
Professional services	-	3,000	2,000	3,000	3,000
Telephone	565	650	350	500	500
Travel & transportation	30	1,500	2,000	2,500	2,500
Advertising & notices	825	1,250	850	1,250	1,250
Printer	2,243	-	-	-	-
All other:					
Dues & meetings	295	2,000	1,200	2,000	2,000
Capital outlay	-	-	-	-	-
Total expenditures	$ 53,388	$ 61,030	$ 56,778	$ 64,656	$ 64,656

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Land Use
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
Department head	$ 45,093	$ 49,056	$ 49,056
Deputy			
Full time			
Part time	$ -	$ -	$ -
Total	$45,093	$49,056	$49,056

Capital outlay:

	Current Year	Requested Budget Year	Approved
	$ -	$ -	$ -
Total	$ -	$ -	$ -

Lincoln County, Colorado
General Fund Expenditures
County Attorney
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries					
Department head	$ 29,513	$ 37,600	$ 37,600	$ 38,200	$ 40,600
Social security	2,258	2,876	2,876	2,922	3,106
Overtime Earnings					
All other:					
Office supplies	640	1,500	886	1,500	1,500
Dues and Meetings	-	1,000	956	1,000	1,000
Contingent litigation	175	10,000	175	10,000	10,000
Total expenditures	$ 32,586	$ 52,976	$ 42,493	$ 53,622	$ 56,206

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
County Attorney
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
Department head	$ 37,600	$ 38,200	$ 40,600
Deputy			
Full time			
Part time			
Other			
Total	$ 37,600	$ 38,200	$ 40,600

Capital outlay:

	Current Year	Requested Budget Year	Approved
	$ -	$ -	$ -
Total	$ -	$ -	$ -

Lincoln County, Colorado
General Fund Expenditures
Administrator
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries					
Department head	$ 59,400	$ 60,120	$ 61,200	$ 64,440	$ 64,440
Assistant	9,174	37,746	38,646	40,896	40,896
Part Time	-	5,000	-	5,000	5,000
Social security	5,452	8,178	7,938	8,772	8,772
Other services & charges:					
Telephone	1,248	1,600	1,800	1,800	1,800
Office supplies	3,246	2,700	1,600	2,500	2,500
Postage	194	500	500	500	500
Travel & transportation	316	200	450	450	450
Coppier	2,243	-	-	-	-
All other:					
Dues & meetings	584	1,000	600	1,000	1,000
Capital outlay	-	-	-	-	-
Total expenditures	$ 81,857	$ 117,044	$ 112,734	$ 125,358	$ 125,358

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Administrator
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
Department head	$ 61,200	$ 64,440	$ 64,440
Assistant	38,646	40,896	40,896
Full time	99,846	105,336	105,336
Part time	-	5,000	5,000
Other	-	-	-
Total	$ 99,846	$ 110,336	$ 110,336

Capital outlay:

	Current Year	Requested Budged Year	Approved
Capital outlay	$ -	$ -	$ -
Total	$ -	$ -	$ -

Lincoln County, Colorado
General Fund Expenditures
County Land Surveyor
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services					
Salary					
Department head	$ 1,518	$ 1,518	$ 1,518	$ 1,659	$ 1,659
Social Security	121	121	121	127	127
Supplies & Charges					
Operating Supplies	-	150	-	150	150
Travel and Transportation	-	400	-	400	400
Capital Outlay	-	-	-	-	-
Total expenditures	$ 1,639	$ 2,189	$ 1,639	$ 2,336	$ 2,336

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
County Land Surveyor
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
Department head	$ 1,518	$ 1,659	$ 1,659
Total	$ 1,518	$1,659	$1,659

Capital outlay:

	Current Year	Requested Budget Year	Approved
	$ -	$ -	$ -
Total	$ -	$ -	$ -

Lincoln County, Colorado
General Fund Expenditures
Council of Governments
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries					
Part time	$ -	$ -	$ -	$ -	$ -
Social security	-	-	-	-	-
Supplies:					
Repairs, maintenance & fuel	230	3,000	350	3,000	3,000
Other services & charges					
Physicals & Drug Screens	-	-	-	-	-
Travel & transportation	-	1,500	344	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	$ 15,730	$ 20,000	$ 16,194	$ 20,000	$ 20,000

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Council of Governments
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
Department head	$ -	$ -	$ -
Deputy			
Full time			
Part time			
Total	$ -	$ -	$ -

Capital outlay:

	Current Year	Requested Budget Year	Approved
	$ -	$ -	$ -
Total	$ -	$ -	$ -

Lincoln County, Colorado
General Fund Expenditures
Clerk & Recorder - Operations
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries:					
Department head	$ 60,449	$ 60,449	$ 60,449	$ 66,077	$ 66,077
Deputy	32,530	47,856	39,856	56,916	56,916
Full time (Finance Dir.)	81,813	46,560	42,640	51,816	51,816
Driver examiner	42,660	43,740	44,820	50,064	50,064
Recording Deputy	-	41,196	-	50,160	50,160
Social security	16,477	18,882	17,382	21,667	21,667
Supplies:					
Office supplies	7,473	5,000	5,000	6,000	6,000
Telephone	3,744	5,700	5,700	5,700	5,700
Postage	3,403	5,000	4,500	5,000	5,000
Travel & Transportation	296	1,000	800	1,000	1,000
Advertising & notices	190	325	-	100	100
Maintenance contracts	13,870	16,354	16,354	16,354	16,354
I/T operating supplies	2,808	1,800	1,800	1,800	1,800
R&M of equipment	61	-	-	-	-
Education & Training	-	3,500	500	2,500	2,500
All other:					
Dues & meetings	3,871	4,190	2,190	4,000	4,000
Record digitization	-	5,000	-	-	-
Capital Outlay	-	1,000	-	5,000	5,000
Total expenditures	$ 269,645	$ 307,552	$ 241,991	$ 344,154	$ 344,154

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Clerk & Recorder - Operations
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
Department head	$ 60,449	$ 66,077	$ 66,077
Chief Deputy	39,856	56,916	56,916
Full time Finance Director	42,640	51,816	51,816
Recording Deputy	-	50,160	50,160
Driver Examiner	44,820	50,064	50,064
Total	$ 187,765	$ 275,033	$ 275,033

Capital outlay:

	Current Year	Requested Budget Year	Approved
Capital Outlay Under $5,000	$ -	$ 5,000	$ 5,000
	-	-	-
	-	-	-
Total	$ -	$ 5,000	$ 5,000

Lincoln County, Colorado
General Fund Expenditures
Clerk & Recorder - Elections
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries					
Deputy	$ 56,879	$ 84,456	$ 85,536	$ 47,280	$ 47,280
Full time	-	-	42,336	45,396	45,396
Social security	4,130	6,714	6,414	7,368	7,368
Supplies:					
Office supplies	131	750	750	750	750
Operating supplies	7,852	16,150	16,150	16,540	16,540
Other services & charges					
Judges	1,210	4,250	2,950	2,350	2,350
Postage	540	3,425	1,425	3,025	3,025
Travel & transportation	138	500	1,000	750	750
Advertising & notices	371	1,500	500	1,500	1,500
Professional services	-	4,000	-	4,400	4,400
Maintenance contracts	20,090	20,492	20,492	20,902	20,902
R&M of equipment	-	1,000	-	1,000	1,000
All other:					
Dues & meetings	1,281	2,000	1,000	2,000	2,000
Education & training	7,745	11,808	8,808	9,998	9,998
Background checks	65	100	85	100	100
Capital outlay	-	5,000	-	5,000	5,000
IT Services	437	2,000	1,400	2,000	2,000
Total expenditures	$ 100,869	$ 164,145	$ 188,846	$ 170,359	$ 170,359

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Clerk & Recorder - Elections
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
Deputy I	85,536	47,280	47,280
Clerk II	42,336	45,396	45,396
Total	$ 127,872	$ 92,676	$ 92,676

Capital outlay:

	Current Year	Requested Budget Year	Approved
Capital Outlay Under $5,000	$ -	$ 5,000	$ 5,000
	-	-	-
	-	-	-
Total	$ -	$ 5,000	$ 5,000

Lincoln County, Colorado
General Fund Expenditures
County Treasurer
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries					
Department head	$ 60,449	$60,449	$60,449	$66,077	$66,077
Chief Deputy	51,096	51,816	52,896	56,196	56,196
Deputy	39,096	39,696	43,306	49,440	49,440
Part time	-	7,500	7,500	7,500	7,500
Social security	10,998	12,497	13,051	13,541	13,541
Supplies:					
Office supplies	7,367	8,600	8,600	8,600	8,600
Other services & charges:					
Telephone	4,352	4,200	4,500	4,500	4,500
Postage	4,782	6,000	6,000	6,000	6,000
Advertising & notices	6,318	4,000	6,600	6,600	6,600
Other - Bogus Sales	81	600	600	600	600
All other:					
Dues & meetings	1,891	5,600	5,600	5,600	5,600
Miscellaneous	-	4,000	4,000	4,000	4,000
Office Equipment					
Copier	-	3,000	3,000	3,000	3,000
Calculators, Printers	-	600	600	600	600
Postage Meter	-	750	750	750	750
Check Scanners	-	1,500	1,500	1,500	1,500
Desk	-	2,000	2,000	2,000	2,000
Computer:					
Tyler computer system	-	46,865	46,865	46,865	46,865
Total expenditures	$ 186,430	$ 259,673	$ 267,817	$ 283,369	$ 283,369

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
County Treasurer
Budget - 2023

	Current Year	Requested Budget Year	Approved
Department head	$ 60,449	$ 66,077	$ 66,077
Deputy II	52,896	56,196	56,196
Deputy I	43,306	49,440	49,440
Part time	7,500	7,500	7,500
Total	$ 164,151	$ 179,213	$ 179,213

Capital outlay:

	Current Year	Requested Budget Year	Approved
	$ -	$ -	$ -
Total	$ -	$ -	$ -

Lincoln County, Colorado
General Fund Expenditures
County Assessor
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries					
Department head	$ 60,449	$ 60,449	$ 60,449	$ 66,077	$ 66,077
Deputy	42,912	43,512	43,512	53,664	53,664
Full time	110,394	113,760	113,760	119,850	119,850
Part time	-	5,000	-	5,000	5,000
Social security	16,173	17,127	17,137	18,849	18,849
Supplies:					
Office supplies	3,192	10,300	10,300	10,300	10,300
Other services & charges:					
Telephone	2,370	2,500	2,500	3,276	3,276
Internet fees	1,020	1,600	1,600	1,200	1,200
Postage	2,207	2,300	2,300	2,450	2,450
Travel & transportation	219	2,000	2,000	2,000	2,000
Advertising & notices	254	820	820	820	820
Maintenance contracts	2,390	3,000	3,000	3,000	3,000
Tyler computer system	17,795	63,860	63,860	63,860	63,860
All other:					
Dues & meetings	2,744	4,000	4,000	4,000	4,000
Education & training	1,295	4,000	4,000	4,000	4,000
Capital outlay	2,026	-	-	2,026	2,026
Total expenditures	$ 265,440	$ 334,228	$ 329,238	$ 360,372	$ 360,372

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
County Assessor
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
Department head	$ 60,449	$ 66,077	$ 66,077
Deputy	43,512	53,664	53,664
Full time			
Clerk I	36,972	37,032	37,032
Appraiser Clerk I/Clerk II	41,172	38,722	38,722
Deputy I	28,464	44,096	44,096
Total Full Time	106,608	119,850	119,850
Total	$ 210,569	$ 239,591	$ 239,591

Capital outlay:

	Current Year	Requested Budget Year	Approved
Copier (1/2 Share)	$ 2,244	$ 2,500	$ 2,500
Postage Meter (1/4 lease)	399	450	450
Total	$ 2,643	$ 2,950	$ 2,950

Lincoln County, Colorado
General Fund Expenditures
Maintenance of Building and Plant
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries					
Full time	$ 84,441	$ 85,992	$ 87,976	$ 94,332	$ 94,332
Part Time	-	3,000	-	6,000	6,000
Social security	6,467	7,075	6,994	7,976	7,976
Supplies:					
Operating supplies	5,873	10,000	8,000	10,000	10,000
Repairs & maintenance	51,487	50,000	59,000	55,000	55,000
Other charges & services:					
Utilities - heat	13,826	20,000	21,700	25,000	25,000
Utilities - electricity	54,406	65,000	54,000	65,000	65,000
Utilities - water	4,237	8,000	5,700	8,000	8,000
Internet	-	-	-	-	600
Capital Outlay	-	15,000	-	5,000	5,000
Total expenditures	$ 220,737	$ 264,067	$ 243,370	$ 276,308	$ 276,908

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Maintenance of Building and Plant
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
Full time			
Janitorial	$ 42,068	$ 45,336	$ 45,336
Maintenance	45,908	48,996	48,996
	87,976	94,332	94,332
Part time	-	6,000	6,000
Total	$ 87,976	$ 100,332	$ 100,332

Capital outlay:

	Current Year	Requested Budget Year	Approved
Captial outlay	$ -	$ 5,000	$ 5,000
Total	$ -	$ 5,000	$ 5,000

Lincoln County, Colorado
General Fund Expenditures
District Attorney
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Main office	$ 138,911	$ 146,182	$ 146,182	$ 160,291	$ 160,291
Juvenile Diversion	-	-	-	-	-
Total expenditures	$ 138,911	$ 146,182	$ 146,182	$ 160,291	$ 160,291

Lincoln County, Colorado
General Fund Expenditures
Sheriff - Operations
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries					
Department head	$ 67,764	$ 67,764	$ 67,764	$ 74,072	$ 74,072
Undersheriff	60,156	61,236	61,236	71,196	71,196
Deputies & Adm Secretary	391,522	459,012	459,012	556,932	556,932
Courthouse Security	34,842	36,000	35,000	42,000	42,000
Holiday Pay	9,106	10,000	11,500	15,000	15,000
Other-Overtime	11,640	10,000	17,000	15,000	15,000
Social security	45,289	46,747	49,700	58,210	58,210
Supplies:					
Office supplies	6,255	6,500	6,500	6,500	6,500
Operating supplies	14,445	17,000	17,000	17,000	17,000
Uniforms	8,433	6,500	6,500	8,000	8,000
Other charges & services					
Education & training	12,627	9,000	10,000	10,000	10,000
Telephone	16,950	13,000	18,500	20,000	20,000
Equipment	13,736	11,000	11,000	50,000	50,000
Postage	792	1,100	1,100	1,200	1,200
Computers	5,082	4,500	4,500	5,000	5,000
Travel & transportation	1,794	-	-	-	-
Car expense:					
Repairs & maintenance	17,997	30,000	38,000	40,000	40,000
Tires	4,219	-	-	-	-
Oil	538	-	-	-	-
Gas	31,889	42,000	65,000	50,000	50,000
Limon Substation Maintenance	-	14,500	18,300	14,500	14,500
Limon Substation Utilities	-	5,500	6,400	6,500	6,500
All other:					
Vehicle-inspections	-	2,000	-	2,500	2,500
Dues & meetings	4,617	7,500	7,850	8,000	8,000
K-9 Program	5,739	5,000	5,000	5,000	5,000
Marijuana Grant	95	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	$ 765,527	$ 865,859	$ 916,862	$ 1,076,610	$ 1,076,610

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Sheriff - Operations
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
Department head	$ 67,764	$ 74,072	$ 74,072
Undersheriff	61,236	71,196	71,196
Full time			
Deputies - 9	407,412	505,332	505,332
Admin. Secretary	51,600	51,600	51,600
	588,012	702,200	702,200
Holiday Pay	11,500	15,000	15,000
Courthouse Security	35,000	42,000	42,000
Other-Overtime	17,000	15,000	15,000
Total	$ 651,512	$ 774,200	$ 774,200

Capital outlay:

	Current Year	Requested Budget Year	Approved
Total	$ -	$ -	$ -

Lincoln County, Colorado
General Fund Expenditures
Sheriff - Jail
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries					
Corporals	$ 137,304	$ 144,696	$ 148,000	$ 180,936	$ 180,936
Full time	500,244	554,472	554,000	685,848	685,848
Part Time - Janitor	10,331	12,960	12,000	13,860	13,860
Overtime	28,781	18,000	23,500	25,000	25,000
Holiday Pay	14,004	18,000	19,500	22,500	22,500
Social security	57,338	56,614	60,000	73,787	73,787
Supplies:					
Medical supplies	205,234	200,000	200,000	200,000	200,000
Operating supplies	26,423	30,000	30,000	30,000	30,000
Repairs & maintenance	23,919	30,000	30,000	30,000	30,000
Other charges & services:					
Equipment	4,160	6,000	6,000	50,000	50,000
Education & training	8,527	8,000	80,000	10,000	10,000
Contracts - food	97,906	110,000	105,000	110,000	110,000
Other - clothing, etc.	1,781	2,500	2,500	2,500	2,500
Maintenance contracts	9,504	8,500	8,500	9,000	9,000
Travel & transportation	10,596	15,000	15,000	18,000	18,000
All other:					
Uniforms	6,411	7,000	7,000	8,000	8,000
Justice Benefits	4,135	5,000	5,000	3,000	3,000
JBBS/Mental Health	165,599	185,000	185,000	185,000	185,000
Capital outlay	-	-	-	-	-
Total expenditures	$ 1,312,197	$ 1,411,742	$ 1,491,000	$ 1,657,431	$ 1,657,431

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Sheriff - Jail
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
Corporals	$ 148,000	$ 180,936	$ 180,936
Full time Jailers	554,000	685,848	685,848
Part time - Janitor	12,000	13,860	13,860
Other Kitchen	-	-	-
Holiday Pay	-	22,500	22,500
Overtime	23,500	25,000	25,000
Total	$ 737,500	$ 928,144	$ 928,144

Capital outlay:

	Current Year	Requested Budget Year	Approved
Lock & Switch Repair	$ -	$ -	$ -
Total	$ -	$ -	$ -

Lincoln County, Colorado
General Fund Expenditures
County Coroner
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services					
Salaries					
Department head	$ 13,663	$ 13,663	$ 13,663	$ 14,935	$ 14,935
Social security	1,045	1,046	1,046	1,143	1,143
Supplies:					
Office supplies	693	1,300	800	1,300	1,300
Operating supplies	15,972	2,200	2,000	2,500	2,500
Postage	172	300	200	300	300
Other services and charges:					
Professional services	44,333	60,000	51,000	60,000	60,000
Support Staff	6,595	6,000	6,000	7,300	7,300
Dues and Meetings	36	1,100	1,100	1,100	1,100
Education & training	2,770	2,900	2,900	2,900	2,900
IT Services	129	200	200	200	200
Repairs and Maintenance	46	1,500	1,000	1,500	1,500
Telephone	1,113	1,300	1,300	1,300	1,300
Travel & transportation	5,615	5,500	6,600	8,100	8,100
Capital outlay:					
Equipment	-	-	-	-	-
Total expenditures	$ 92,182	$ 97,009	$ 87,809	$ 102,578	$ 102,578

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
County Coroner
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
Department head	$ 13,663	$ 14,935	$ 14,935
Deputy	6,000	7,300	7,300
Full time			
Part time			
Other			
Total	$ 19,663	$ 22,235	$ 22,235

Capital outlay:

	Current Year	Requested Budget Year	Approved
Total	$ -	$ -	$ -

Lincoln County, Colorado
General Fund Expenditures
Fire Control
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
All other:					
Miscellaneous	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000
Total expenditures	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000

Lincoln County, Colorado
General Fund Expenditures
Emergency Management
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services					
Salaries					
Department Head	22,848	23,388	23,928	50,736	25,368
Social security	1,734	1,803	1,903	3,882	2,017
Supplies:					
Office supplies	567	1,100	650	1,200	1,200
Repairs & Maintenance	1,744	4,000	3,200	5,200	5,200
Travel & transportation	978	2,000	1,600	3,000	3,000
Dues & meetings	245	1,200	500	1,600	1,600
AED Supplies	-	3,500	750	3,500	3,500
Cellular Hotspot	1,176	2,100	1,300	2,100	2,100
Other services & charges:					
Telephone	107	-	-	-	-
Hazard Mitigation Plan	-	-	-	-	-
Emergency Progam	-	5,000	2,500	5,500	5,500
Capital outlay:					
Equipment	-	5,000	-	5,000	5,000
Total expenditures	$ 29,399	$ 49,091	$ 36,331	$ 81,718	$ 54,485

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Emergency Management
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
Department head	23,928	50,736	25,368
Total	$ 23,928	$ 50,736	$ 25,368

Capital outlay:

	Current Year	Requested Budget Year	Approved
Equipment	$ -	$ 5,000	$ 5,000
Total	$ -	$ 5,000	$ 5,000

Lincoln County, Colorado
General Fund Expenditures
Health Inspector
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
All other:					
Professional services	$ 9,080	$ 9,080	$ 9,080	$ 9,080	$ 9,080
Total expenditures	$ 9,080	$ 9,080	$ 9,080	$ 9,080	$ 9,080

Lincoln County, Colorado
General Fund Expenditures
Ambulance Service
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
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 - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
All other:					
Miscellaneous	$ 18,336	$ 12,255	$ 12,255	$ 14,716	$ 14,716
Total expenditures	$ 18,336	$ 12,255	$ 12,255	$ 14,716	$ 14,716

Lincoln County, Colorado
General Fund Expenditures
Emergency Medical Services
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
All other:					
Miscellaneous	$ 4,200	$ 4,000	$ 4,000	$ 4,000	$ 4,000
Total expenditures	$ 4,200	$ 4,000	$ 4,000	$ 4,000	$ 4,000

Lincoln County, Colorado
General Fund Expenditures
Extension Service
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries					
Department head	$ -	$ -	$ -	$ -	$ -
CSU Position	14,700	14,700	14,700	15,000	15,000
4-H Program Assistant	46,464	47,364	47,364	50,664	50,664
Extension Assistant	44,112	45,012	45,012	-	-
Administrative Assistant	-	-	-	40,896	40,896
Overtime	3,662	3,697	3,159	4,514	4,514
Social security	7,302	7,638	7,638	7,638	7,638
Supplies:					
Office supplies	3,577	3,500	3,255	3,500	3,500
Repairs & maintenance	989	1,000	800	1,000	1,000
Other services & charges					
Telephone	2,883	2,900	2,972	3,000	3,000
Postage	843	850	850	875	875
Travel & transportation	2,632	7,000	3,600	7,000	7,000
All other:					
Dues & meetings	449	2,000	2,000	2,000	2,000
Miscellaneous	417	489	365	463	463
Fair Expense	1,895	2,350	2,473	2,500	2,500
Programming	-	500	350	750	750
Capital outlay					
Total expenditures	$ 129,925	$ 139,000	$ 134,538	$ 139,800	$ 139,800

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Extension Service
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
CSU Position	$ 14,700	$ 15,000	$ 15,000
Extension Program Assistant	45,012	-	-
4-H Program Assistant	47,364	50,664	50,664
Administrative Assistant	-	40,896	40,896
Overtime	3,159	4,514	4,514
Total	$ 110,235	$ 111,074	$ 111,074

Capital outlay:

	Current Year	Requested Budget Year	Approved
	$ -	$ -	$ -
Total	$ -	$ -	$ -

Lincoln County, Colorado
General Fund Expenditures
Fairgrounds
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries					
Fair manager & grounds	$ 27,000	$ 27,500	$ 28,120	$ 29,760	$ 29,760
Part time	10,137	10,000	10,000	10,000	10,000
Social security	2,952	2,981	3,031	3,161	3,161
Supplies:					
Operating supplies	3,786	5,000	5,000	5,000	5,000
Repairs & maintenance	14,379	12,000	12,000	12,000	12,000
Other services & charges:					
Entertainment/Carnival	14,300	15,000	9,915	15,000	15,000
Superintendents/Judges	8,834	9,000	11,000	12,000	12,000
Royalty Expense	1,905	2,250	2,250	2,250	2,250
Ranchers Pen of 3	1,000	1,000	1,000	1,000	1,000
Telephone	1,046	1,200	1,075	1,200	1,200
Parade	1,000	1,000	1,000	1,000	1,000
Advertising & notices	435	1,500	500	1,500	1,500
Support Staff	3,383	5,000	5,000	7,000	7,000
Building maintenance	50	3,000	3,000	3,000	3,000
Utilities - events building	3,751	6,000	4,750	5,000	5,000
Utilities - Electricity	11,299	13,000	10,500	12,000	12,000
Premium	-	4,000	4,000	4,000	4,000
Rodeo	17,670	30,000	30,000	30,000	30,000
Race purse & fees	1,700	1,700	1,700	1,700	1,700
Dues & meetings	159	1,000	1,000	1,000	1,000
Kid's Contest	1,707	1,500	1,913	2,000	2,000
Trash Removal & Septic	3,980	3,650	4,000	5,000	5,000
Tent	10,645	11,000	11,455	12,000	12,000
Total expenditures	$ 141,118	$ 168,281	$ 162,209	$ 176,571	$ 176,571

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Fairgrounds
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
Department head	$ 28,120	$ 29,760	$ 29,760
Part time	10,000	10,000	10,000
Other	-	-	-
Total	$ 38,120	$ 39,760	$ 39,760

Capital outlay:

	Current Year	Requested Budget Year	Approved
	$ -	$ -	$ -
Total	$ -	$ -	$ -

Lincoln County, Colorado
General Fund Expenditures
Veterans Office
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries					
Department head	$ 8,200	$ 8,400	$ 8,847	$ 9,000	$ 9,000
Social security	652	668	703	716	716
Supplies:					
Operating supplies	2,202	1,500	900	1,500	1,500
Other services & charges:					
Telephone/Internet	1,738	1,700	1,631	1,700	1,700
Travel & transportation	176	200	200	200	200
All other:					
Dues & meetings	50	1,500	1,500	1,500	1,500
Education & training	-	1,000	1,000	1,000	1,000
Capital outlay					
Total expenditures	$ 13,018	$ 14,968	$ 14,781	$ 15,616	$ 15,616

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Veterans Office
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
Department head	$ 8,400	$ 9,000	$ 9,000
Total	$ 8,400	$ 9,000	$ 9,000

Capital outlay:

	Current Year	Requested Budget Year	Approved
Printer/Monitor	$ -	$ -	$ -
Total	$ -	$ -	$ -

Lincoln County, Colorado
General Fund Expenditures
Weed Control
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries					
Department head	$ 43,764	$ 45,024	$ 46,224	$ 49,344	$ 49,344
Social security	3,423	3,579	3,675	3,923	3,923
Supplies:					
Operating supplies	1,936	3,000	2,300	3,200	3,200
Chemicals	64,518	125,000	109,000	125,000	125,000
Fuel	4,301	10,000	8,500	11,000	11,000
Water	-	1,000	-	1,000	1,000
Other services & charges:					
Telephone	533	600	600	600	600
Travel & transportation	418	2,500	1,500	2,500	2,500
Repairs & maintenance	4,961	6,500	6,500	7,500	7,500
All other:					
Dues & meetings	579	1,200	750	1,200	1,200
Capital outlay					
Total expenditures	$ 124,433	$ 198,403	$ 179,049	$ 205,267	$ 205,267

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Weed Control
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
Department head	$ 46,224	$ 49,344	$ 49,344
Deputy			
Full time			
Part time			
Other			
Total	$ 46,224	$ 49,344	$ 49,344

Capital outlay:

	Current Year	Requested Budget Year	Approved
	$ -	$ -	$ -
Total	$ -	$ -	$ -

Lincoln County, Colorado
General Fund Expenditures
Community Development Block Grant
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
All other:					
CDBG - Federal	$ 231,706	$ 489,520	$ 489,520	$ 406,000	$ 406,000
Total expenditures	$ 231,706	$ 489,520	$ 489,520	$ 406,000	$ 406,000

Lincoln County, Colorado
General Fund Expenditures
EMS Subsidy
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
All other:					
Special projects:	$ 16,282	$ 40,000	$ 40,000	$ 40,000	$ 40,000
Total expenditures	$ 16,282	$ 40,000	$ 40,000	$ 40,000	$ 40,000

Lincoln County, Colorado
General Fund Expenditures
Victims Assistance
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries:					
Department Head	$ 41,436	$ 44,676	$ 45,760	$ 50,520	$ 50,520
Part Time	-	-	-	-	-
Social security	3,294	3,552	3,637	4,016	4,016
Supplies:					
Printing/Copying	207	300	400	500	500
Office supplies	234	450	450	500	500
Operating supplies	528	1,500	2,000	3,000	3,000
Postage	46	100	100	100	100
Other services & charges					
Emer. Food, Shelter, Medical	143	300	300	400	400
Education & training	729	1,000	1,000	1,500	1,500
Telephone	1,050	1,800	700	800	800
Travel & transportation	644	1,500	1,500	1,500	1,500
Utilities	3,796	4,500	4,500	4,500	4,500
Repairs & maintenance	7,313	3,000	3,000	3,000	3,000
Volunteer Call Out	200	2,500	2,200	2,500	2,500
Total expenditures	$ 59,620	$ 65,178	$ 65,547	$ 72,836	$ 72,836

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Victims Assistance
Budget - 2023

Personnel:

	Current Year	Requested Budget Year	Approved
Department head	$ 45,760	$ 50,520	$ 50,520
Deputy	-	-	-
Full time	-	-	-
Part time	-	-	-
Other	-	-	-
Total	$ 45,760	$ 50,520	$ 50,520

Capital outlay:

	Current Year	Requested Budget Year	Approved
	$ -	$ -	$ -
Total	$ -	$ -	$ -

Lincoln County, Colorado
General Fund Expenditures
Rural Economic Development Initiative Grant
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
All other:					
The Garage Coworking Space	$ -	$ 271,090	$ 74,505	$ 196,585	$ 196,585
The World's Wonder View Tower	-	-	-	58,807	58,807
Total expenditures	$ -	$ 271,090	$ 74,505	$ 255,392	$ 255,392

Lincoln County, Colorado
Road And Bridge Fund Expenditures:
Budget - 2023

	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023	Increase (Decrease)
Expenditures:						
Construction	$ 33,471	$ 500,000	$ 100,000	$ 500,000	$ 500,000	$ -
Maintenance	3,441,081	3,281,661	2,986,400	3,464,932	3,464,932	183,271
Administration	209,237	284,189	290,699	261,870	261,870	(22,319)
Equipment Service	1,388,191	1,399,000	1,273,780	1,429,000	1,429,000	30,000
Due to Municipalities	174,900	211,363	211,363	208,772	208,892	(2,471)
Total expenditures	5,246,880	5,676,213	4,862,242	5,864,574	5,864,695	188,481
Intergovernmental revenue	2,655,843	2,431,816	2,433,316	2,534,337	2,534,337	102,521
Other revenue	228,885	494,832	228,000	228,000	228,000	(266,832)
Proceeds from capital leases	-	-	-	-	-	-
Fund balance at beginning of year	2,827,165	2,323,571	2,288,569	2,312,618	2,312,618	(10,953)
Total available revenue other than property taxes	5,711,893	5,250,219	4,949,885	5,074,955	5,074,955	(175,264)
Additional revenue required to balance budget	(465,013)	425,994	(87,643)	789,620	789,740	363,746
Add: Appropriated fund balance, end of year	2,288,569	1,798,981	2,312,618	1,432,210	1,432,638	(366,343)
Net total to be derived from property taxes	$ 1,823,556	$ 2,224,975	$ 2,224,975	$ 2,221,830	$ 2,222,378	$ (2,597)
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	$ 1,808,503	$ 2,224,975	$ 2,224,975	$ 2,221,830	$ 2,222,378	$ (2,597)
Add: Provision for uncollectibles/Audit	15,053	-	-	-	-	-
Total amount of property taxes needed	$ 1,809,640	$ 2,224,975	$ 2,224,975	$ 2,221,830	$ 2,222,378	$ (2,597)
Assessed valuation	172,346,639	177,998,003	177,998,003	177,746,371	177,790,215	(207,788)
Mill Levy required	10.50	12.50	12.50	12.50	12.50	-

Lincoln County, Colorado
Road & Bridge Fund
Revenue Other Than Current Property Taxes
Budget - 2023

Revenue	Actual Prior Year 2021	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023	Increase (Decrease)
Intergovernmental revenue:					
State:					
Highway User's Tax	$ 2,640,247	$ 2,416,816	$ 2,518,337	$ 2,518,337	$ 101,521
Add'l $1.50 MV Fee	15,596	16,500	16,000	16,000	(500)
Total intergovernmental revenue	2,655,843	2,433,316	2,534,337	2,534,337	101,021
Other revenue:					
Del. Property Taxes	-	-	-	-	-
Specific Ownership Taxes	180,343	180,000	180,000	180,000	-
Investment earnings	1,621	2,000	2,000	2,000	-
Mineral Leasing Act	1,160	1,554	1,000	1,000	(554)
Sales and compensation for Fixed Assets	35,113	88,000	45,000	45,000	(43,000)
Road Fines/Fees	57	651	-	-	(651)
Insurance Claims	10,591	-	-	-	-
American Rescue Plan Funds	-	437,677	-	-	(437,677)
Miscellaneous	-	700	-	-	(700)
Total Other Revenue	228,885	710,582	228,000	228,000	(482,582)
Total Revenue Other Than Property Taxes	$ 2,884,728	$ 3,143,898	$ 2,762,337	$ 2,762,337	$ (381,561)

Lincoln County, Colorado
Road & Bridge Fund
Construction
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Miscellaneous - Bridge Fund	$ 33,471	$ 500,000	$ 100,000	$ 500,000	$ 500,000
Total Expenditures	$ 33,471	$ 500,000	$ 100,000	$ 500,000	$ 500,000

Lincoln County, Colorado
Road & Bridge Fund
Maintenance of Roads
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries:					
Department Head	$ 158,808	$ 162,708	$ 164,099	$ 197,208	$ 197,208
Office Manager	46,236	47,556	48,636	51,276	51,276
Full time	969,738	1,081,668	913,036	1,183,020	1,183,020
Part time	28,732	18,000	-	19,000	19,000
Other - Overtime	65	20,000	350	20,000	20,000
Social security	94,640	105,730	89,527	116,905	116,905
Retirement	51,453	64,597	56,289	71,575	71,575
Workers comp	101,751	96,529	96,162	102,893	102,893
Medical & Life Insurance	646,846	616,874	535,926	660,055	660,055
Supplies:					
Gravel, sand and salt	50,413	75,000	75,000	75,000	75,000
Maintenance of oiled roads	1,039,680	900,000	935,000	900,000	900,000
Special oil projects	158,078	25,000	31,375	-	-
Culverts, lumber	15,619	28,000	15,000	28,000	28,000
Bridge maintenance	31,651	10,000	-	10,000	10,000
Gravel permit fees	16,678	20,000	20,000	20,000	20,000
Stormwater Discharge Permits	-	1,000	-	1,000	1,000
All other:					
Signs	6,905	9,000	6,000	9,000	9,000
Miscellaneous	23,788	-	-	-	-
Total expenditures	$ 3,441,081	$ 3,281,661	$ 2,986,400	$ 3,464,932	$ 3,464,932

Lincoln County, Colorado
Road & Bridge Fund
Administration
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Supplies:					
Office supplies	$ 4,170	$ 2,000	1,000	$ 2,000	$ 2,000
Tools	1,902	2,000	2,000	2,000	2,000
Repairs & Maintenance - Bldgs	1,268	3,400	2,960	3,400	3,400
Other services & charges:					
Professional services	9,250	9,000	16,000	15,000	15,000
Physicals & drug testing	1,364	1,250	1,500	1,500	1,500
Telephone	3,445	3,000	3,500	3,500	3,500
Internet fees	1,560	1,600	1,600	1,600	1,600
Postage	100	100	100	100	100
Travel & transportation	1,346	2,000	2,000	4,000	4,000
Advertising & notices	895	500	1,200	1,000	1,000
Liability insurance	111,848	159,839	159,839	128,270	128,270
Utilities- heat	6,216	12,000	12,000	12,000	12,000
Utilities -electricity	7,273	11,000	11,000	11,000	11,000
Utilities - water	3,672	6,500	4,000	6,500	6,500
All other:					
Treasurer's fees	54,928	70,000	72,000	70,000	70,000
Audit Adjustment	-	-	-	-	-
Total Expenditures	$ 209,237	$ 284,189	$ 290,699	$ 261,870	$ 261,870

Lincoln County, Colorado
Road & Bridge Fund
Equipment Service
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Supplies:					
Gas, fuel	$ 357,017	$ 450,000	$ 450,000	$ 480,000	$ 480,000
Tires & tubes	35,167	45,000	45,000	45,000	45,000
Parts & supplies	150,696	160,000	150,000	160,000	160,000
Grader blades	10,094	27,000	16,340	27,000	27,000
Outside repairs	40,500	70,000	45,000	70,000	70,000
Insurance claims	-	-	-	-	-
Mower blades	1,674	12,000	6,000	12,000	12,000
Other services & charges:					
Equipment rental	21,217	20,000	1,440	20,000	20,000
Capital outlay					
Equipment	616,608	600,000	545,000	600,000	600,000
Capital leases	155,218	-	-	-	-
Tractor Lease Program	-	15,000	15,000	15,000	15,000
Total Expenditures	$ 1,388,191	$ 1,399,000	$ 1,273,780	$ 1,429,000	$ 1,429,000

Lincoln County, Colorado
Road & Bridge Fund
Due To Municipalities
Budget - 2023

Expenditures:	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Due to municipalities:					
Limon	$ 141,200	$ 166,905	$ 166,905	$ 164,969	$ 165,097
Hugo	23,400	30,185	30,185	30,228	30,221
Arriba	5,200	7,058	7,058	6,592	6,592
Genoa	5,100	7,215	7,215	6,983	6,983
Total expenditures	$ 174,900	$ 211,363	$ 211,363	$ 208,772	$ 208,892

Lincoln County, Colorado
Human Services Fund - Budget Summary
Budget - 2023

	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023	Increase (Decrease)
Expenditures:						
(See details attached)	$ 4,331,119	$ 3,094,112	$ 4,350,386	$ 4,304,435	$ 4,308,201	$ (42,185)
Total expenditures	4,331,119	3,094,112	4,350,386	4,304,435	4,308,201	(42,185)
Intergovernmental revenue	3,965,088	2,418,296	3,979,822	3,309,646	3,309,646	(670,176)
Other revenue	34,351	30,000	37,695	34,000	34,000	(3,695)
Deferred revenue	302	9,000	88	-	-	(88)
Fund balance, beginning of year	1,120,604	1,023,404	1,133,690	1,156,905	1,156,905	23,215
Total available revenue other than property taxes	5,120,345	3,480,700	5,151,295	4,500,551	4,500,551	(650,744)
Additional revenue required to balance budget	(789,226)	(386,588)	(800,909)	(196,116)	(192,350)	608,559
Amount designated from fund balance	-	-	-	-	-	-
Add: Appropriated fund balance, end of year	1,133,690	742,584	1,156,905	551,609	547,930	(608,975)
Net total to be derived from property taxes	$ 344,464	$ 355,996	$ 355,996	$ 355,493	$ 355,580	$ (416)
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	$ 344,464	$ 355,996	$ 355,996	$ 355,493	$ 355,580	$ (416)
Add: Provision for uncollectibles/Audit	229	-	-	-	-	-
Total amount of property taxes needed	$ 344,693	$ 355,996	$ 355,996	$ 355,493	$ 355,580	$ (416)
Assessed valuation	172,346,639	177,998,003	177,998,003	177,746,371	177,790,215	(207,788)
Mill Levy required	2.00	2.00	2.00	2.00	2.00	-

LINCOLN COUNTY DEPARTMENT OF HUMAN SERVICES
2023 BUDGET

EXPENDITURES	APPROPRIATION REQUESTED	FEDERAL, STATE & GRANT SHARE	COUNTY SHARE	STATE REIMBURSEMENT RATE
Adult Protective Services	$ 27,983	$ 22,786	$ 5,197	
Administrative	$ 25,983	$ 20,786	$ 5,197	80%
Client Benefit	$ 2,000	$ 2,000	$ -	100%
Aid To Needy Disabled	$ 10,000	$ 8,000	$ 2,000	80%
Child Care Allocation	$ 173,493	$ 110,224	$ 13,503	
Child Care Direct	$ 123,727	$ 110,224	$ -	Capped MOE
Maintenance of Effort (MOE)	$ 13,503	$ -	$ 13,503	100%
Stimulus Funds	$ 49,766			
Child Care Expenditures Above Allocation	$ -	$ -	$ -	
Prior TANF Transfer		$ -	$ -	100%
Expected TANF Transfer for this Year		$ -	$ -	100%
Child Support Services	$ 97,908	$ 64,619	$ 33,289	66%
Personnel Costs	$ 78,208	$ 51,617	$ 26,591	
Attorney	$ 14,400	$ 9,504	$ 4,896	
Administrative Costs	$ 3,100	$ 2,046	$ 1,054	
Case Costs	$ 2,200	$ 1,452	$ 748	
Child Welfare Allocation	$ 839,136	$ 684,141	$ 154,995	
Admin 100%	$ 62,092	$ 62,092	$ -	100%
80/20	$ 742,401	$ 593,921	$ 148,480	80%
Medicaid	$ 32,572	$ 26,058	$ 6,514	80%
CHRP			$ -	80%
ACM	$ 2,071	$ 2,071	$ -	100%
Rate Increases		$ -	$ -	80%
Child Welfare Expenditures Above Allocation	$ 597,340	$ 170,014	$ 327,326	
County Only $	$ 284,822		$ 284,822	0%
CW TANF Transfer	$ 100,000			
Child Welfare Mitigation	$ 212,518	$ 170,014	$ 42,504	80%
Colorado Works Block Grant	$ 126,143	$ 107,506		
Federal Share	$ 107,506	$ 107,506		
State Share				
Actual Maintenance of Effort (MOE)	$ 18,637		$ 18,637	
Net Colorado Works TANF Reserve	$ 100,000	$ 100,000		
Colorado Works TANF Reserve		$ -		100%
Transfer to Child Care overage		$ -		100%
Transfer to Child Welfare overage	$ 100,000	$ 100,000		100%
Core Service Allocation	$ 278,890	$ 97,256	$ 7,297	
100% Programs:	$ 66,505	$ 66,505	$ -	100%
80/20 Programs	$ 36,483	$ 29,186	$ 7,297	80%
Special Economic Assistance	$ 1,565	$ 1,565	$ -	100%
Core Services Above Allocation	$ 174,337			
County Contingency/Property Tax Relief	$ -	$ -	$ -	100%
County Administration Allocation	$ 291,779	$ 143,524	$ 147,201	
CDHS Allocation	$ 92,723	74,178	$ 18,545	80%
HCPF Allocation	$ 86,682	69,346	$ 17,336	
County Adm above Allocation	$ 112,374		$ 111,320	Amount as County Only after closeout

EXPENDITURES		APPROPRIATION REQUESTED	FEDERAL, STATE & GRANT SHARE	COUNTY SHARE	STATE REIMBURSEMENT RATE
Food Assistance		$ 1,500,000	$ 1,500,000	$ -	100%
	Benefits	$ 1,500,000	$ 1,500,000	$ -	100%
Foster Care Parental Fee		$ 81,055	$ 81,055	$ -	Deferred Revenue- Restricted Current Balance thru Sep 22
General Assistance		$ 2,000	$ -	$ 2,000	0%
Grandparent Grant		$ 2,000	$ 2,000		100%
Non-Allocated Settlement		$ 16,317	$ 13,054	$ 3,263	80%
Family Visitation/Meeting (Location TBD)		$ 30,000		$ 30,000	To utililize County Only $
IV-E Funds		$ 13,105	$ 13,105	$ -	Deferred Revenue- Restricted Current Balance $13105.75
LEAP		$ 99,474	$ 99,474	$ -	
	Goodwill Program	$ 95,600	$ 95,600	$ -	100%
	Outreach	$ -	$ -	$ -	100%
	Administration	$ 3,874	$ 3,874	$ -	100%
Collaborative Management Program 1451		$ 74,578	$ 74,578		100%
County Wide CAP pass thru		$ (15,000)	$ (15,000)	$ -	100%
Old Age Pension		$ 70,000	$ 70,000	$ -	100%
State Incentives			$ 4,000		
TANF Collections		$ (8,000)	$ (6,692)		100%
TOTAL APPROPRIATED EXPENDITURES		$ 4,308,201	$ 3,343,645	$ 696,070	County Share of Total 16.16%
Estimated Revenue from Property Taxes			$ 508,269		
Difference between Appropriation and St/Fed Revenue			$ 964,556		

Lincoln County, Colorado
Library Fund Budget Summary
Budget - 2023

	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023	Increase (Decrease)
Expenditures:						
Salaries	$ 22,724	$ 22,786	$ 22,786	$ 25,074	$ 25,074	$2,288.00
Books	11,000	11,000	11,000	11,000	11,000	-
Media	582	1,000	1,000	1,000	1,000	-
Repairs & maintenance	2,002	2,500	8,500	2,800	2,800	300
Gas, fuel & oil	1,448	1,500	2,000	2,400	2,400	900
Limon Library	2,200	2,200	2,200	2,200	2,200	-
Travel	831	1,000	1,400	1,400	1,400	400
Social Security	1,807	1,812	1,812	1,994	1,994	182
Supplies	2,208	2,200	2,200	2,500	2,500	300
Treasurer's fees	1,339	1,470	1,470	1,470	1,470	-
Telephone/Postage	799	1,000	1,000	1,000	1,000	-
Programming and Marketing	1,690	2,000	2,000	2,200	2,200	200
Baby Bear Hugs	100	100	100	100	100	-
State Library Grant	4,499	5,500	5,500	5,500	5,500	-
Capital Outlay	-	5,000	-	5,000	5,000	-
Audit Adjustment	84	-	-	-	-	-
Total expenditures	53,313	61,068	62,968	65,638	65,638	4,570
Intergovernmental revenue	4,406	4,500	4,200	4,500	4,500	-
Other revenue	4,499	5,500	5,500	5,500	5,500	-
Fund balance, beginning of year	36,442	138,105	35,102	26,334	26,334	(111,771)
Total available revenue other than property taxes	45,347	148,105	44,802	36,334	36,334	(111,771)
Additional revenue required to balance budget	7,966	(87,037)	18,166	29,304	29,304	116,341
Add: Appropriated fund balance, end of year	35,102	131,537	26,334	15,133	15,144	(116,393)
Net total to be derived from property taxes	$ 43,068	$ 44,500	$ 44,500	$ 44,437	$ 44,448	$ (52)
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	$ 43,068	$ 44,500	$ 44,500	$ 44,437	$ 44,448	$ (52)
Add: Provision for uncollectibles/Audit	19	-	-	-	-	-
Total amount of property taxes needed	$ 43,087	$ 44,500	$ 44,500	$ 44,437	$ 44,448	$ (52)
Assessed valuation	172,346,639	177,998,003	177,998,003	177,746,371	177,790,215	(207,788)
Mill Levy required	0.25	0.25	0.25	0.25	0.25	-

Lincoln County, Colorado
Conservation Trust Fund - Budget Summary
Budget - 2023

	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023	Increase (Decrease)
Expenditures:						
Fairgrounds improvements	$ -	$ 65,000	$ 10,597	$ 65,000	$ 65,000	$ -
Karval Community	-	3,000	-	3,000	3,000	-
Equipment	-	-	-	-	-	-
Miscellaneous	22	2,000	-	2,000	2,000	-
Added to reserves	-	-	-	-	-	-
Total expenditures	22	70,000	10,597	70,000	70,000	-
Intergovernmental revenue	30,981	25,000	30,900	25,000	25,000	-
Other revenue						
Interest income	2,170	2,000	1,700	2,000	2,000	-
Miscellaneous	-	-	-	-	-	-
Total other revenue	2,170	2,000	1,700	2,000	2,000	-
Total revenue	33,151	27,000	32,600	27,000	27,000	-
Fund balance, beginning of year	92,792	129,269	125,921	147,924	147,924	18,655
Total available revenue	125,943	156,269	158,521	174,924	174,924	18,655
Fund balance, end of year	125,921	86,269	147,924	104,924	104,924	18,655

Lincoln County, Colorado
E911 - Budget Summary
Budget - 2023

	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023	Increase (Decrease)
Expenditures:						
Personnel Services						
Salaries						
Department Head	$ 42,640	$ 44,040	$ 2,500	$ 45,120	$ 45,120	$ 1,080
Overtime	-	-	-	-	-	-
Social security	3,387	3,502	240	3,502	3,502	-
Medical insurance & retirement	-	2,202	-	29,760	29,760	27,558
Telephone	38,715	48,000	46,000	60,000	60,000	12,000
Repairs and maintenance	7,915	12,000	10,000	15,000	15,000	3,000
Maintenance Contract	-	20,000	20,000	25,000	25,000	5,000
Emergency Program	-	-	-	-	-	-
Reverse E911/Code Red	5,966	6,000	6,000	6,500	6,500	500
Treasurer's Fees	1,533	2,000	2,400	2,500	2,500	500
Total expenditures	100,156	137,744	87,140	187,382	187,382	49,638
Surcharge revenue (County)	140,152	110,000	120,000	120,000	120,000	10,000
Surcharge revenue (State)	34,530	48,000	54,000	54,000	54,000	6,000
Other revenue/Audit Adjustment	(154)	10,000	1,000	1,000	1,000	(9,000)
Fund balance, beginning of year	278,192	321,383	352,564	440,424	440,424	119,041
Total available revenue	452,720	489,383	527,564	615,424	615,424	126,041
Additional revenue required to balance budget	(74,372)	(30,256)	(87,860)	12,382	12,382	42,638
Fund balance, end of year	352,564	351,639	440,424	428,042	428,042	76,403

Lincoln County, Colorado
Capital Projects - Budget Summary
Budget - 2023

	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023	Increase (Decrease)
Expenditures:						
Capital acquisitions:						
Sheriff Patrol Car	$ 234,850	$ 165,000	$ 368,000	$ -	$ -	$ (165,000)
Sheriff Lexipol	-	-	-	48,000	48,000	48,000
Sheriff Phone System	13,689	-	-	26,500	26,500	26,500
Fairgrounds Improvements	16,004	35,000	-	35,000	35,000	-
Courthouse Parking Lot	-	450,000	-	450,000	450,000	-
Roundhouse Restoration	27,582	100,000	180,000	100,000	100,000	-
Roundhouse Maintenance	-	-	-	-	50,000	50,000
Carpet-County Offices	-	25,000	13,555	25,000	25,000	-
Maintenance Shop	-	40,000	40,000	-	-	(40,000)
Voter Service and Polling Center	-	210,000	30,000	250,000	250,000	40,000
Law Enforcement Limon Building	-	30,000	30,000	-	-	(30,000)
Landfill Compactor	-	250,000	249,150	-	-	(250,000)
Not specifically identified	138,830	250,000	250,000	250,000	250,000	-
Treasurer's fees	20,691	22,000	10,629	22,000	22,000	-
Total expenditures	451,646	1,577,000	1,171,334	1,206,500	1,256,500	(320,500)
Intergovernmental revenue	-	-	-	-	-	-
Other revenue:						
Other financing sources	-	-	-	-	-	-
Delinquent taxes	-	-	-	-	-	-
Interest	630	800	600	800	800	-
Specific ownership tax	68,702	65,000	65,000	65,000	65,000	-
Miscellaneous/Audit Adjustment	(2,480)	-	-	-	-	-
Total other revenue	66,852	65,800	65,600	65,800	65,800	-
Total revenue	66,852	65,800	65,600	65,800	65,800	-
Fund balance, beginning of year	3,921,971	4,445,255	4,226,148	3,476,410	3,476,410	(968,845)
Total available revenue other than property taxes	3,988,823	4,511,055	4,291,748	3,542,210	3,542,210	(968,845)
Additional revenue required to balance budget	(3,537,177)	(2,934,055)	(3,120,414)	(2,335,710)	(2,285,710)	648,345
Add: Appropriated fund balance, end of year	4,226,148	3,290,051	3,476,410	2,691,203	2,641,290	(648,761)
Net total to be derived from property taxes	$ 688,971	$ 355,996	$ 355,996	$ 355,493	$ 355,580	$ (416)
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	$ 688,971	$ 355,996	$ 355,996	$ 355,493	$ 355,580	$ (503)
Add: Provision for uncollectibles/Audit	416	-	-	-	-	-
Total amount of property taxes needed	$ 689,387	$ 355,996	$ 355,996	$ 355,493	$ 355,580	$ (503)
Assessed valuation	172,346,639	177,998,003	177,998,003	177,746,371	177,790,215	(251,632)
Mill Levy required	4.00	2.00	2.00	2.00	2.00	-

Lincoln County, Colorado
Landfill - Budget Summary
Budget - 2023

	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023	Increase (Decrease)
Expenditures:						
Operations - attached schedule	$ 338,868	$ 429,810	$ 314,393	$ 485,023	$ 485,023	$ 55,213
Audit Adjustment	-	-	-	-	-	-
Total expenditures	338,868	429,810	314,393	485,023	485,023	55,213
Intergovernmental revenue	-	-	-	-	-	-
Other revenue:						
Specific ownership taxes	17,176	15,000	16,500	15,000	15,000	-
Delinquent taxes	(26)	-	-	-	-	-
Interest	159	200	160	200	200	-
User fees	121,071	115,000	112,000	115,000	115,000	-
Other-Miscellaneous	4,432	2,000	4,353	2,000	2,000	-
Proceeds from capital lease	-	-	-	-	-	-
Total other revenue	142,812	132,200	133,013	132,200	132,200	-
Fund balance, beginning of year	901,459	934,112	877,675	874,293	874,293	(59,819)
Total available revenue other than property taxes	1,044,271	1,066,312	1,010,688	1,006,493	1,006,493	(59,819)
Additional revenue required to balance budget	(705,403)	(636,502)	(696,295)	(521,470)	(521,470)	115,032
Add fund balance:						
Reserve for closure	377,675	314,500	374,293	199,216	199,260	(115,240)
Unappropriated	500,000	500,000	500,000	500,000	500,000	-
Fund balance, end of year	877,675	814,500	874,293	699,216	699,260	(115,240)
Net total to be derived from property taxes	172,272	177,998	177,998	177,746	177,790	(208)
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	$ 172,272	$ 177,998	$ 177,998	$ 177,746	$ 177,790	$ (208)
Add: Provision for uncollectibles/Audit	75	-	-	-	-	-
Total amount of property taxes needed	$ 172,347	$ 177,998	$ 177,998	$ 177,746	$ 177,790	$ (208)
Assessed valuation	172,346,639	177,998,003	177,998,003	177,746,371	177,790,215	(207,788)
Mill Levy required	1.00	1.00	1.00	1.00	1.00	-

Lincoln County, Colorado
Landfill Expenditures
Budget - 2023

Expenditures	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries:					
Department head	$ 57,574	$ 49,656	$ 50,736	$ 53,256	$ 53,256
Full time	70,823	81,552	77,508	82,668	82,668
Part time	1,184	2,000	-	2,000	2,000
Social security	10,302	10,590	10,195	10,965	10,965
Retirement	3,793	6,056	6,412	6,796	6,796
Medical & life insurance	58,930	57,556	57,419	61,438	61,438
Supplies:					
Office supplies	3,070	4,000	2,000	4,000	4,000
Repairs & maintenance	11,476	25,000	18,500	25,000	25,000
Alternative Daily Cover	-	10,000	24,500	25,000	25,000
Other services & charges					
Professional services	67,328	30,000	30,000	30,000	30,000
Education and training	-	3,500	23	3,500	3,500
Telephone	1,561	1,600	1,600	1,600	1,600
Tires	7,270	11,000	-	11,000	11,000
Advertising & notices	122	500	-	500	500
Utilities	1,347	1,000	1,500	1,500	1,500
Gas, fuel	13,391	13,000	13,000	13,000	13,000
Cell Completion Costs	-	50,000	-	50,000	50,000
Closure Costs	-	52,000	-	52,000	52,000
Recycling fees	8,427	9,000	9,000	9,000	9,000
Fees to state of Colorado	4,429	5,000	5,500	5,000	5,000
Expansion Characterization	-	-	-	30,000	30,000
All other:					
Treasurer's fees	6,428	6,500	6,500	6,500	6,500
Dues & meetings	-	300	-	300	300
Miscellaneous	11,413	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	$ 338,868	$ 429,810	$ 314,393	$ 485,023	$ 485,023

Lincoln County, Colorado
Lodging Tax Tourism Fund
Budget - 2023

	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023	Increase (Decrease)
Expenditures:						
Tourism Program	$ 134,633	$ 175,000	$ 175,000	$ 175,000	$ 175,000	$ -
Treasurer's fees	5,513	5,000	5,000	5,000	5,000	-
Total expenditures	140,146	180,000	180,000	180,000	180,000	-
Intergovernmental revenue						
Lodging tax revenue	183,766	140,000	190,000	160,000	160,000	20,000
Fund balance, beginning of year	163,428	123,428	207,048	217,048	217,048	93,620
Total available revenue	347,194	263,428	397,048	377,048	377,048	113,620
Additional revenue required to balance budget	(43,620)	40,000	(10,000)	20,000	20,000	(20,000)
Fund balance, end of year	207,048	83,428	217,048	197,048	197,048	113,620

Lincoln County, Colorado
Public Health Agency - Budget Summary
Budget - 2023

	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023	Increase (Decrease)
Expenditures:						
Operations - attached schedule	$ 487,557	$ 514,956	$ 586,679	$ 558,897	$ 609,078	$ 94,122
Audit Adjustment	(6,031)	-	-	-	-	-
Total expenditures	493,588	514,956	586,679	558,897	609,078	94,122
Intergovernmental revenue	8,494	10,000	7,000	10,000	10,000	-
Other revenue:						
Delinquent Tax	(23)	-	-	-	-	-
Interest Apportionment	31	-	31	-	-	-
Specific ownership taxes	4,294	9,000	4,375	4,500	4,500	(4,500)
Nursing core contract	27,823	23,516	23,516	136,928	136,928	113,412
Medicare/Medicaid fees	-	2,500	-	-	-	(2,500)
STEPP grant	16,283	36,869	25,000	36,128	36,128	(741)
CDC Workforce Funds	-	-	25,000	70,500	121,000	121,000
EPR	126,841	108,615	140,000	108,247	108,247	(368)
Imunization Contract	85,451	12,415	17,571	16,675	16,675	4,260
WIC CRS	41,272	35,498	50,000	36,562	36,562	1,064
Vital records	14,352	15,000	15,000	15,000	15,000	-
HPV	-	-	-	25,000	25,000	25,000
ELC Funding	26,613	90,600	133,615	100,000	100,000	9,400
Covid IMM	-	-	60,000	80,000	80,000	80,000
PHEP 1	57,662	-	16,886	-	-	-
ECC Partnership	-	-	-	-	-	-
Miscellaneous	75	-	71	-	-	-
Total other revenue	400,674	334,013	511,065	629,540	680,040	346,027
Fund balance, beginning of year	236,379	199,844	195,027	170,913	170,913	(28,931)
Total available revenue other than property taxes	645,547	543,857	713,092	810,453	860,953	317,096
Additional revenue required to balance budget	(151,959)	(28,901)	(126,413)	(251,556)	(251,875)	(222,974)
Add: Appropriated fund balance, end of year	195,027	73,401	170,913	295,993	296,323	222,922
Net total to be derived from property taxes	43,068	44,500	44,500	44,437	44,448	(52)
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	$ 43,068	$ 44,500	$ 44,500	$ 44,437	$ 44,448	$ (52)
Add: Provision for uncollectibles/Audit	19	-	-	-	-	-
Total amount of property taxes needed	$ 43,087	$ 44,500	$ 44,500	$ 44,437	$ 44,448	$ (52)
Assessed valuation	172,346,639	177,998,003	177,998,003	177,746,371	177,790,215	(207,788)
Mill Levy required	0.25	0.25	0.25	0.25	0.25	-

Lincoln County, Colorado
Public Health Agency Expenditures
Budget - 2023

Expenditures	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023
Personnel services:					
Salaries:					
Department head	$ 60,663	$ 55,476	$ 55,496	$ 59,076	$ 59,076
Full time	161,025	165,960	158,306	208,016	208,016
Part time	37,929	85,920	62,344	41,820	79,578
Doctor	1,200	1,200	1,200	1,200	1,200
STEPP Coordinator	591	-	-	-	-
Contract Labor	634	1,000	500	1,000	1,000
Social security	20,504	24,610	21,672	24,556	27,556
Retirement	7,134	11,072	4,906	7,185	7,185
Medical & life insurance	72,562	67,305	74,460	108,917	108,917
Supplies:					
Office supplies	5,959	5,500	5,500	5,500	5,500
Medical supplies	1,005	1,000	-	1,000	1,000
Repairs & maintenance	1,077	1,000	1,000	1,000	1,000
Other services & charges					
Professional Services-KC Co	10,885	1,800	18,000	15,000	15,000
Telephone	6,462	7,500	6,300	7,500	7,500
Postage	253	450	300	450	450
Travel & transportation	126	2,000	2,000	2,000	2,000
Main contracts/Equip rental	-	100	-	-	-
Office rental	6,360	6,400	6,360	6,400	6,600
Immunize/Disease Prevention	15,077	26,000	26,000	30,000	30,000
Regional EPR	3,843	12,315	13,500	13,314	22,000
STEPP	707	21,349	5,000	5,463	6,000
COVID IMM	-	-	50,000	-	-
Lincoln ELC	38,450	-	55,000	-	-
COVID-Defense	1,832	-	2,335	-	-
All other:					
Treasurer's fees	4,924	6,000	6,400	6,500	6,500
Dues & meetings	3,777	4,000	3,500	4,000	4,000
Public Notices	675	3,000	1,000	3,000	3,000
Vital records	2,731	4,000	5,600	6,000	6,000
Miscellaneous	2,212	-	-	-	-
Audit Adjustment	-	-	-	-	-
Capital outlay	18,960	-	-	-	-
Total expenditures	$ 487,557	$ 514,956	$ 586,679	$ 558,897	$ 609,078

Lincoln County, Colorado
Lincoln Community Hospital - Budget Summary
Budget - 2023

	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023	Increase (Decrease)
Expenditures:						
Operating Expenses	$ 23,040,213	$ 21,785,635	$ 24,571,976	$ 25,438,504	$ 25,438,504	$ 3,652,869
Depreciation	(529,497)	(435,203)	(635,829)	(644,582)	(644,582)	(209,379)
Interest Exp & Retirement of Debt	124,053	104,916	106,827	110,535	110,535	5,619
Capital purchases		-				-
Total expenditures	22,634,769	21,455,348	24,042,974	24,904,457	24,904,457	3,449,109
Intergovernmental revenue	-	-	-	-	-	-
Other revenue:						
Change in working capital						-
Operating revenues	29,913,483	28,134,264	30,654,721	32,661,404	32,661,404	4,527,140
Miscellaneous/ Non-Operating Revenue	1,842,862	27,000	381,456	73,334	73,334	46,334
Long term debt proceeds		-				-
Total Other Revenue	31,756,345	28,161,264	31,036,177	32,734,738	32,734,738	4,573,474
Cash balance at beginning of year	9,500,534	17,411,523	19,139,150	26,666,347	26,666,347	9,254,824
Total available revenue other than property taxes	41,256,879	28,161,264	31,036,177	32,734,738	32,734,738	4,573,474
Additional revenue required to balance budget	-	6,705,915	6,993,203	7,830,281	7,830,281	1,124,366
Add: cash balance, end of year	19,139,150	24,651,432	26,666,347	35,029,867	35,029,998	10,378,565
Net total to be derived from property taxes	517,040	533,994	533,994	533,239	533,370	(624)
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	517,040	533,994	533,994	533,239	533,370	(624)
Total amount of property taxes needed	517,040	533,994	533,994	533,239	533,370	(624)
Assessed Valuation	172,346,639	177,998,003	177,998,003	177,746,371	177,790,215	(207,788)
Mill Levy required	3.00	3.00	3.00	3.00	3.00	-

Lincoln County, Colorado
Karval Water Users Activity Enterprise - Budget Summary
Budget - 2023

	Actual Prior Year 2021	Adopted Budget 2022	Estimated Current Year 2022	Preliminary Budget 2023	Final Budget 2023	Increase (Decrease)
Expenditures:						
Operating Expenses	$ 17,310	$ 22,000	$ 21,000	$ 26,000	$ 26,000	$ 4,000
Loan Payment	1,654	1,654	2,000	2,500	2,500	846
Total expenditures	18,964	23,654	23,000	28,500	28,500	4,846
Intergovernmental revenue	31,600	25,000	25,000	30,000	25,000	-
Fund balance, beginning of year	9,499	9,611	22,135	12,000	10,000	389
Total available revenue	41,099	34,611	47,135	42,000	35,000	389
Additional revenue required to balance budget	(12,636)	(1,346)	(2,000)	(1,500)	3,500	4,846
Fund balance, end of year	22,135	10,957	24,135	13,500	6,500	(4,457)

Lincoln County, Colorado
Supplemental Schedule
Lease/Purchase Agreements
Budget – 2023

Equipment Leased	2023 Lease Payment	Total Lease Buyout	Optional Renewal Terms
None	None	None	None
TOTALS:	None	None	None

Lincoln County
Treasurer &
Public Trustee

James R. Covington

P.O. Box 7
Hugo, Colorado 80821
(719) 743-2633

Lincoln County Public Trustee

2023 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 t 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 8, 2022, 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 2023 Budget Hearing for the Lincoln County Public Trustee Office will be conducted on Thursday, December 8, 2022 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
2023

	2022 6 Months	Estimated 2022	2022 PRE-BUDGET	2022 FINAL BUDGET
REVENUE				
Public Trustee Fees	$ 2,895.00	$ 4,390.00	$ 12,500.00	$ 12,500.00
EXPENDITURES				
Total Salary	$ (2,895.00)	$ (4,390.00)	$ (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 2023 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 __8TH____ day of __DECEMBER_____, 2022.

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 8th day of December, 2022 by James R. Covington as Public Trustee of Lincoln County, Colorado.

Witness my hand and official seal

Notary Public

My commission expires: September 1, 2026

AMY LOUISE VICE
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20224034629
MY COMMISSION EXPIRES SEPTEMBER 1, 2026

At a regular meeting of the Board of County Commissioners of Lincoln County, Colorado, held in Hugo, Colorado, on December 8, 2022, there were present:

Douglas D. Stone Chairman	Present
Ed E. Schifferns, Vice Chairman	Present
Steve Burgess, 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 #1080 It was moved by Commissioner Burgess and seconded by Commissioner Schifferns 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 2023 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 2023 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 8, 2022, 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 2023:

General Fund	$ 8,842,546
Road & Bridge Fund	5,864,695
Human Services Fund	4,308,201
Library Fund	65,638
Conservation Trust Fund	70,000
E911 Fund	187,382
Capital Projects Fund	1,256,500
Landfill Fund	485,023
Lodging Tax Fund	180,000

Public Health Agency Fund	609,078
Hospital Fund	24,904,457
KWU Enterprise Fund	28,500
Total	$46,802,020

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	47.50 mills
Less Temporary Property Tax Credit	
General Fund	-12.00 mills
Total	35.50 mills

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

At a regular meeting of the Board of County Commissioners of Lincoln County, Colorado, held in Hugo, Colorado, on December 8, 2022, there were present:

Douglas D. Stone, Chairman	Present
Ed E. Schifferns, Vice Chairman	Present
Steve Burgess, 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 #1081 It was moved by Commissioner Schifferns and seconded by Commissioner Burgess 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 8, 2022; 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 2023 from the revenue of each fund to each fund:

General Fund	$ 8,842,546
Road & Bridge Fund	5,864,695
Human Services Fund	4,308,201
Library Fund	65,638
Conservation Trust Fund	70,000
E911 Fund	187,382
Capital Projects Fund	1,256,500
Landfill Fund	485,023
Lodging Tax Fund	180,000
Public Health Agency Fund	609,078
Hospital Fund	24,904,457
KWU Enterprise Fund	28,500
Total	$46,802,020

Upon roll call the vote was:

Commissioner Schifferns, Yes; Commissioner Burgess, Yes; Commissioner Stone, 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 8, 2022, there were present:

Douglas D. Stone, Chairman	Present
Ed E. Schifferns, Vice Chairman	Present
Steve Burgess, 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 #1082 It was moved by Commissioner Burgess and seconded by Commissioner Schifferns 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 $177,790,215for the budget year 2023 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	47.50 mills
Less Temporary Property Tax Credit – General Fund	- 12.00 mills
Total	35.50 mills

Upon roll call the vote was:

Commissioner Schifferns, Yes; Commissioner Burgess, Yes; Commissioner Stone, Yes.

The Chairman declared the motion carried and so ordered.

Board of County Commissioners
of Lincoln County

ATTEST:

Clerk of the Board