

# Lincoln County, Colorado

Budget - 2024

Lincoln County, Colorado  
Budget - 2024  
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.
Information Technology	19.
District Attorney	20.
Sheriff - Operations	21.
Sheriff - Jail	22.
County Coroner	23.
Fire Control	24.
Emergency Management	25.
Health Inspector	26.
Ambulance Service	27.
Developmentally Disabled	28.
Emergency Medical Services	29.
Extension Service	30.
Fairgrounds	31.
Veterans Office	32.
Weed Control	33.
Community Development Block Grant	34.
EMS Subsidy	35.
Victims Assistance	36.
Rural Economic Development Initiative Grant	37.
Road & Bridge Fund:	
Road & Bridge Fund - Budget Summary	38.
Revenue Other Than Current Property Taxes	39.
Road & Bridge Fund Expenditures:	
Construction	40.
Maintenance of Roads	41.
Administration	42.
Equipment Service	43.
Due to Municipalities	44.

Lincoln County, Colorado  
Budget - 2024  
Index

	<u>Page</u>
Human Services Fund - Budget Summary _____	45.
Library Fund - Budget Summary _____	46.
Conservation Trust Fund - Budget Summary _____	47.
E911 - Budget Summary _____	48.
Capital Projects - Budget Summary _____	49.
Landfill - Budget Summary _____	50.
Landfill Expenditures _____	51.
Lodging Tax Tourism Fund _____	52.
Public Health Agency - Budget Summary _____	53.
Public Health Agency Expenditures _____	54.
Lincoln Community Hospital- Budget Summary _____	55.
Supplemental Schedule-Leases _____	56.

Budget Message  
Budget - 2024 Lincoln County, Colorado

The 2024 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 \$8,605,879 from property taxes, an increase of \$160,844 from 2023. 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 2023 property taxes that are to be collected in 2024. This amount is \$2,174,117 which results in \$6,431,762 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 - 0.50 mill
Capital Projects Fund – 1.75 mills	Landfill Fund – 1.00 mill
Public Health Agency Fund – 0.25 mill	Hospital Fund – 3.00 mills

The Conservation Trust, E911, and Lodging Tax Funds have budgeted expenditures, but do not require mill levies for 2024. As the Karval Water Authority was formed on October 6, 2023 under Lincoln County Resolution #1106, the Karval Water Enterprise is no longer included in the Lincoln County budget.

From the 2023 budget, 0.25 mills were transferred from the Capital Projects Fund to the Library Fund in order to replenish the Library fund balance. The remaining mill allocations remained the same from the 2023 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 discretionary 3.00 mills, to result in 7.00 mills in total (Including the 4 mills that are reflected in the General Fund Budget).

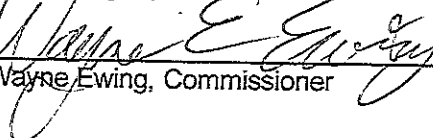
The expenditures budgeted in 2024 are necessary to maintain the programs at relatively the same level as in the prior year. Cost-of-living increases, as well as salary step increases as allowed by the county's pay schedules, were granted for 2024. Lincoln County has hired a full time Information Technology Director, and therefore has created an I.T. budget to better separate I.T. expenditures from the administrative budget, and other departmental budgets. The Road and Bridge Construction Budget has been adjusted to include the CDOT Off System Bridge Project, which is the rehabilitation of the bridge on County Road 32 (109) over the Big Sandy Creek, South of the courthouse. This is a grant funded project that was awarded to Lincoln County in December of 2023. The project is set to cost a total of \$3,828,603 in 2024. The County will receive grant funds in the amount of \$3,062,882 for this project. The Capital Projects Fund has been temporarily lowered to 1.75 mills in order to allocate additional funds to the Lincoln County Bookmobile. Capital projects for 2024 include repairs and replacement of the courthouse parking lot; a vehicle lift for the Lincoln County Substation; a jail intercom system; roofing repairs for the courthouse; new lobby flooring for the courthouse; new carpeting for the courthouse; fairgrounds improvements; Roundhouse restoration; and unspecified capital projects, which are annually budgeted. A \$43,600 restroom renovation project for the jury assembly room is also budgeted in Capital Projects, which will be mainly funded with an Underfunded Courthouse Grant that was awarded to Lincoln County in December of 2023 in the amount of \$34,850. Three Sheriff patrol vehicles and a UTV for the Landfill are also budgeted in Capital Projects.

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 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

  
\_\_\_\_\_  
Steve Burgess, Vice Chairman

  
\_\_\_\_\_  
Wayne Ewing, Commissioner

Budget prepared by Jacob Piper  
County Administrator, Budget Officer  
Date: December 28, 2023

Lincoln County, Colorado  
Summary of Property Tax Revenue  
Budget - 2024

County Fund	Prior Year 2022		Current Year 2023		Budget Year 2024		Increase (decrease) Between Budget And Current Year	
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
General	26.50	\$ 4,735,717	26.50	\$ 4,711,441	26.50	\$ 4,801,175	-	\$ 89,734
Road and Bridge	12.50	2,236,689	12.50	2,222,378	12.50	2,264,705	-	42,327
Human Services	2.00	355,618	2.00	355,580	2.00	362,353	-	6,773
Library	0.25	44,566	0.25	44,448	0.50	90,588	0.25	46,140
Conservation Trust	-	-	-	-	-	-	-	-
E911 Fund	-	-	-	-	-	-	-	-
Capital Projects	2.00	356,533	2.00	355,580	1.75	317,059	(0.25)	(38,521)
Landfill	1.00	178,266	1.00	177,790	1.00	181,176	-	3,386
Lodging Tax	-	-	-	-	-	-	-	-
Public Health Agency	0.25	44,566	0.25	44,448	0.25	45,294	-	846
Lincoln Comm Hosp	3.00	586,616	3.00	533,371	3.00	543,529	-	10,158
Karval Water Users	-	-	-	-	-	-	-	-
	47.50	8,538,571	47.50	8,445,036	47.50	8,605,879	-	160,843

**Lincoln County, Colorado  
Consolidated Budget Summary  
Budget - 2024**

	General Fund	Road and Bridge Fund	Human Services Fund	Library Fund	Conservation Trust
<b>BUDGET YEAR</b>					
Expenditures:	\$9,415,600	\$9,825,631	\$3,823,611	\$74,935	\$70,000
Available revenues:					
Property taxes (net)	4,801,175	2,264,705	362,353	90,588	-
Intergovernmental revenue	679,150	2,662,035	3,154,502	4,500	30,000
Other revenue	3,628,684	4,081,603	34,000	8,500	2,000
Deferred revenue	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-
Unappropriated fund balance - beginning	6,494,949	2,668,392	1,352,565	24,372	132,319
Total	15,603,958	11,676,735	4,903,420	127,960	164,319
Less Temporary property tax credit	2,174,117	-	-	-	-
Amount designated from fund balance	-	-	-	-	-
Less ending unappropriated fund balance	4,014,241	1,851,103	1,079,809	53,025	94,319
Total revenue available	\$9,415,600	\$9,825,631	\$3,823,611	\$74,935	\$70,000
Mill levy	26.50	12.50	2.00	0.50	0.00
<b>CURRENT YEAR</b>					
Expenditures:	\$8,267,948	\$5,213,128	\$4,056,207	\$60,638	\$52,679
Available revenues:					
Property taxes (net)	4,711,441	2,222,378	355,580	44,448	-
Intergovernmental revenue	435,947	2,532,837	3,868,413	4,500	33,000
Other revenue	3,870,529	340,612	40,494	5,866	3,057
Deferred revenue	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-
Unappropriated fund balance - beginning	7,878,463	2,785,693	1,144,285	30,196	148,941
Total	16,896,380	7,881,520	5,408,772	85,010	184,998
Less Temporary property tax credit	2,133,483	-	-	-	-
Amount designated from fund balance	-	-	-	-	-
Less ending unappropriated fund balance	6,494,949	2,668,392	1,352,565	24,372	132,319
Total revenue available	\$8,267,948	\$5,213,128	\$4,056,207	\$60,638	\$52,679
Mill levy	26.50	12.50	2.00	0.25	0.00
<b>PRIOR YEAR</b>					
Expenditures:	\$7,460,270	\$4,980,345	\$4,816,534	\$59,397	\$10,597
Available revenues:					
Property taxes (net)	4,735,717	2,236,689	355,618	44,566	-
Intergovernmental revenue	356,065	2,518,384	4,432,107	5,500	31,885
Other revenue	4,369,295	722,397	36,523	4,424	1,733
Deferred revenue	-	-	337	-	-
Proceeds from capital leases	-	-	-	-	-
Unappropriated fund balance - beginning	8,013,632	2,288,568	1,136,234	35,103	125,920
Total	17,474,709	7,766,038	5,960,819	89,593	159,538
Less Temporary property tax credit	2,135,976	-	-	-	-
Amount designated from fund balance	-	-	-	-	-
Less ending unappropriated fund balance	7,878,463	2,785,693	1,144,285	30,196	148,941
Total revenue available	\$7,460,270	\$4,980,345	\$4,816,534	\$59,397	\$10,597
Mill levy	26.50	12.50	2.00	0.25	0.00

**Lincoln County, Colorado  
Consolidated Budget Summary  
Budget - 2024**

	E911 Fund	Capital Projects Fund	Landfill Fund	Lodging Tax Fund	Public Health Agency Fund
<b>BUDGET YEAR</b>					
Expenditures:	\$380,200	\$2,197,321	\$519,478	\$180,000	\$639,604
Available revenues:					
Property taxes (net)	-	317,059	181,176	-	45,294
Intergovernmental revenue	201,000	-	-	-	10,000
Other revenue	1,000	100,350	129,200	140,000	527,982
Unappropriated fund balance - beginning	467,504	3,470,934	890,882	172,091	128,200
Total	669,504	3,888,343	1,201,258	312,091	711,476
Less ending unappropriated fund balance	289,304	1,691,022	681,780	132,091	71,872
Total revenue available	\$380,200	\$2,197,321	\$519,478	\$180,000	\$639,604
Mill levy	0.00	1.75	1.00	0.00	0.25
<b>CURRENT YEAR</b>					
Expenditures:	\$55,905	\$510,825	\$301,043	\$179,000	\$678,854
Available revenues:					
Property taxes (net)	-	355,580	177,790	-	44,448
Intergovernmental revenue	202,156	-	-	-	10,000
Other revenue	1,000	65,556	127,492	110,000	535,074
Unappropriated fund balance - beginning	320,253	3,560,623	886,643	241,091	217,532
Total	523,409	3,981,759	1,191,925	351,091	807,054
Less ending unappropriated fund balance	467,504	3,470,934	890,882	172,091	128,200
Total revenue available	\$55,905	\$510,825	\$301,043	\$179,000	\$678,854
Mill levy	0.00	2.00	1.00	0.00	0.25
<b>PRIOR YEAR</b>					
Expenditures:	\$220,714	\$1,091,234	\$300,618	\$137,100	\$636,684
Available revenues:					
Property taxes (net)	-	356,533	178,266	-	44,566
Intergovernmental revenue	188,403	-	-	-	48,308
Other revenue	-	69,175	131,321	171,143	566,316
Unappropriated fund balance - beginning	352,564	4,226,149	877,674	207,048	195,026
Total	540,967	4,651,857	1,187,261	378,191	854,216
Less ending unappropriated fund balance	320,253	3,560,623	886,643	241,091	217,532
Total revenue available	\$220,714	\$1,091,234	\$300,618	\$137,100	\$636,684
Mill levy	0.00	2.00	1.00	0.00	0.25

**Lincoln County, Colorado  
Consolidated Budget Summary  
Budget - 2024**

	<u>Hospital Fund</u>	<u>Total</u>
<b>BUDGET YEAR</b>		
Expenditures:	<u>\$31,915,643</u>	<u>\$59,042,023</u>
Available revenues:		
Property taxes (net)	543,529	8,605,879
Intergovernmental revenue	-	6,741,187
Other revenue	29,772,715	38,426,034
Deferred revenue	-	-
Proceeds from capital leases	-	-
Unappropriated fund balance - beginning	5,227,398	21,029,605
Total	<u>35,543,642</u>	<u>74,802,705</u>
Less Temporary property tax credit	-	2,174,117
Less ending unappropriated fund balance	3,627,999	13,586,565
Total revenue available	<u>\$31,915,643</u>	<u>\$59,042,023</u>
 Mill levy	 3.00	 47.50
<b>CURRENT YEAR</b>		
Expenditures:	<u>\$28,066,594</u>	<u>\$47,442,822</u>
Available revenues:		
Property taxes (net)	533,371	8,445,036
Intergovernmental revenue	-	7,086,853
Other revenue	28,567,205	33,666,885
Deferred revenue	-	0
Proceeds from capital leases	-	-
Unappropriated fund balance - beginning	4,193,416	21,407,136
Total	<u>33,293,992</u>	<u>70,605,910</u>
Less Temporary property tax credit	-	2,133,483
Less ending unappropriated fund balance	5,227,398	21,029,605
Total revenue available	<u>\$28,066,594</u>	<u>\$47,442,822</u>
 Mill levy	 3.00	 47.50
<b>PRIOR YEAR</b>		
Expenditures:	<u>\$26,824,466</u>	<u>\$46,537,959</u>
Available revenues:		
Property taxes (net)	586,616	8,538,571
Intergovernmental revenue	-	7,580,652
Other revenue	21,640,211	27,712,538
Deferred revenue	-	337
Proceeds from capital leases	-	-
Unappropriated fund balance - beginning	8,791,055	26,248,973
Total	<u>31,017,882</u>	<u>70,081,071</u>
Less Temporary property tax credit	-	2,135,976
Less ending unappropriated fund balance	4,193,416	21,407,136
Total revenue available	<u>\$26,824,466</u>	<u>\$46,537,959</u>
 Mill levy	 3.00	 47.50



**Lincoln County, Colorado  
General Fund - Budget Summary  
Budget - 2024**

	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024	Increase (Decrease)
<b>Expenditures:</b>						
General government	\$ 4,151,341	\$ 4,502,480	\$ 4,468,044	\$ 5,012,380	\$ 5,006,904	\$ 504,424
District attorney	146,182	160,291	160,291	171,057	171,057	10,766
Public safety	2,417,407	2,892,104	2,795,619	3,062,389	3,062,389	170,285
Health & hospitals	29,550	34,996	30,996	34,996	33,796	(1,200)
Auxiliary services	498,176	537,254	503,898	561,632	561,632	24,378
Pass-through grants	217,614	774,228	309,100	579,822	579,822	(194,406)
<b>Total expenditures</b>	<b>7,460,270</b>	<b>8,901,353</b>	<b>8,267,948</b>	<b>9,422,276</b>	<b>9,415,600</b>	<b>514,247</b>
Intergovernmental revenue	356,065	910,135	435,947	679,621	679,150	(230,985)
Other revenue	4,369,295	3,164,184	3,870,529	3,628,684	3,628,684	464,500
Fund balance at beginning of year	8,013,632	7,688,482	7,878,463	6,494,949	6,494,949	(1,193,533)
<b>Total available revenue other than property taxes</b>	<b>12,738,992</b>	<b>11,762,801</b>	<b>12,184,939</b>	<b>10,803,254</b>	<b>10,802,783</b>	<b>(960,018)</b>
Additional revenue required to balance budget	(5,278,722)	(2,861,449)	(3,916,991)	(1,380,978)	(1,387,183)	1,474,266
Temporary property tax credit	2,135,976	2,133,483	2,133,483	2,232,721	2,174,117	40,634
Add: Appropriated fund balance, end of year	7,878,463	5,439,407	6,494,949	4,078,849	4,014,241	(1,425,166)
<b>Net total to be derived from property taxes</b>	<b>\$ 4,735,717</b>	<b>\$ 4,711,441</b>	<b>\$ 4,711,441</b>	<b>\$ 4,930,592</b>	<b>\$ 4,801,175</b>	<b>\$ 89,734</b>
<b>CALCULATION OF MILL LEVY</b>						
Amount to be derived from property taxes	\$ 4,716,947	\$ 4,711,441	\$ 4,711,441	\$ 4,930,592	\$ 4,801,175	\$ 89,734
Add: Provision for uncollectibles/Audit	18,770	-	-	-	-	-
<b>Total amount of property taxes needed</b>	<b>\$ 4,716,947</b>	<b>\$ 4,711,441</b>	<b>\$ 4,711,441</b>	<b>\$ 4,930,592</b>	<b>\$ 4,801,175</b>	<b>\$ 89,734</b>
Assessed valuation	177,998,003	177,790,215	177,790,215	186,060,085	181,176,416	3,386,201
Mill Levy required	26.50	26.50	26.50	26.50	26.50	-

**Lincoln County, Colorado**  
**Summary of General Fund Expenditures**  
**Budget - 2024**

Expenditures	Actual Prior Year 2022	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024	Increase (Decrease)
<b>General Government:</b>					
Office of the Board Administrator	\$ 326,425	\$ 287,988	\$ 287,807	\$ 287,807	\$ (181)
Administrative expenses	113,128	124,478	131,098	131,098	6,620
Land Use	2,409,363	2,601,457	2,827,547	2,822,071	220,614
County Attorney	57,136	61,404	67,758	67,758	6,354
Council of Governments	43,922	56,206	57,756	57,756	1,550
Clerk & Recorder	16,659	16,600	20,000	20,000	3,400
County Elections	280,256	327,933	350,244	350,244	22,311
County Treasurer	148,674	145,810	188,500	188,500	42,690
County Assessor	222,081	283,469	309,063	309,063	25,594
Building Maintenance	286,600	300,472	368,850	368,850	68,378
Information Technology	245,460	246,101	282,265	282,265	36,164
County Land Surveyor	-	14,340	119,156	119,156	104,816
	1,637	1,786	2,336	2,336	550
<b>Total General Government</b>	<b>4,151,341</b>	<b>4,468,044</b>	<b>5,012,380</b>	<b>5,006,904</b>	<b>538,859</b>
<b>Judicial:</b>					
District Attorney	146,182	160,291	171,057	171,057	10,766
<b>Total Judicial</b>	<b>146,182</b>	<b>160,291</b>	<b>171,057</b>	<b>171,057</b>	<b>10,766</b>
<b>Public Safety:</b>					
County Sheriff	918,055	1,029,910	1,151,257	1,151,257	121,347
County Jail	1,387,169	1,634,706	1,739,047	1,739,047	104,341
County Coroner	75,052	90,418	109,728	109,728	19,310
Fire Control	1,000	1,000	1,000	1,000	-
Emergency Management	36,131	39,585	61,357	61,357	21,772
<b>Total Public Safety</b>	<b>2,417,407</b>	<b>2,795,619</b>	<b>3,062,389</b>	<b>3,062,389</b>	<b>266,770</b>
<b>Subtotal carried to page 5. (b)</b>	<b>\$ 6,714,930</b>	<b>\$ 7,423,954</b>	<b>\$ 8,245,826</b>	<b>\$ 8,240,350</b>	<b>\$ 816,395</b>

**Lincoln County, Colorado**  
**Summary of General Fund Expenditures**  
**Budget - 2024**

Expenditures	Actual Prior Year 2022	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024	Increase (Decrease)
Subtotal - Carried from Page 5. (a)	\$ 6,714,930	\$ 7,423,954	\$ 8,245,826	\$ 8,240,350	\$ 816,395
Health & Hospital:					
Health Inspector	9,080	9,080	9,080	9,080	-
Ambulance Service	7,200	7,200	7,200	6,000	(1,200)
Developmentally Disabled	12,255	14,716	14,716	14,716	-
Emergency Medical Services	1,015	-	4,000	4,000	4,000
Total Health & Hospital	29,550	30,996	34,996	33,796	2,800
Auxiliary					
Extension Service	161,106	142,674	148,995	148,995	6,321
Fairgrounds	148,422	162,141	177,542	177,542	15,401
Veterans Office	13,971	17,366	26,279	26,279	8,913
Weed Control	174,677	181,717	208,816	208,816	27,099
Total Auxiliary Services	498,176	503,898	561,632	561,632	57,734
Pass-through Grants:					
Community Development Block Grant	25,000	92,800	406,000	406,000	313,200
EMS Subsidy	6,023	5,300	40,000	40,000	34,700
Victims Assistance	55,165	71,336	75,015	75,015	3,679
Rural Economic Development Initiative Grant	131,426	139,664	58,807	58,807	(80,857)
Total Pass-through Grants	217,614	309,100	579,822	579,822	270,722
Total Expenditures	\$ 7,460,270	\$ 8,267,948	\$ 9,422,276	\$ 9,415,600	\$ 1,147,651

**Lincoln County, Colorado**  
**General Fund**  
**Revenue Other Than Current Property Taxes**  
**Budget - 2024**

	Actual Prior Year 2022	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024	Increase (Decrease)
<b>Intergovernmental:</b>					
State:					
Veterans Office	14,400	14,000	10,000	10,000	(4,000)
Cigarette taxes	933	1,060	1,000	1,000	(60)
Emergency Management	15,916	27,243	30,700	30,229	2,986
18th Judicial Proportionate Share	918	2,745	1,000	1,000	(1,745)
DOW-PILT Impact Assistance	537	537	537	537	-
State of Colorado - Human Services	79,131	72,439	51,323	51,323	(21,116)
Other governmental units:					
EMS Subsidy	22,305	5,300	40,000	40,000	34,700
Community Development Block Grant	12,500	92,800	406,000	406,000	313,200
Victims Assistance	42,001	42,600	42,600	42,600	-
Court Security Grant	34,344	35,905	36,000	36,000	95
Karval Water Users	1,654	1,654	1,654	1,654	-
Garage REDI Grant	131,426	139,664	-	-	(139,664)
World's Wonder View Tower REDI Grant	-	-	58,807	58,807	58,807
Other Grants	-	-	-	-	-
<b>Total intergovernmental revenue</b>	<b>\$ 356,065</b>	<b>\$ 435,947</b>	<b>\$ 679,621</b>	<b>\$ 679,150</b>	<b>\$ 243,203</b>
<b>Other revenue:</b>					
Taxes:					
Delinquent property taxes	-	185	-	-	(185)
Specific ownership tax	249,535	210,000	210,000	210,000	-
Sales tax	2,595,215	2,595,000	2,500,000	2,500,000	(95,000)
Sub Tax Revenue	1,385	1,400	1,300	1,300	(100)
Mineral Severance Tax	30,084	22,918	20,000	20,000	(2,918)
Charges for services:					
Administrative Fees	8,970	9,000	9,000	9,000	-
Advertising Fees	3,837	3,800	3,800	3,800	-
Late Filing Fees	1,439	1,394	-	-	(1,394)
Reimbursements, Refunds, Rebates	1,487	19,050	-	-	(19,050)
Bad Checks	97	191	-	-	(191)
Sheriff's Fees	196,934	32,000	40,000	40,000	8,000
County Clerk Fees	137,922	129,000	130,000	130,000	1,000
Treasurer's Fees	246,697	244,500	240,000	240,000	(4,500)
Assessor's Fees	8,527	5,225	6,000	6,000	775
Auxiliary Fees - Fairgrounds	8,435	6,735	8,000	8,000	1,265
Coroner Fees	905	350	1,000	1,000	650
Land Use fees	4,675	5,594	4,000	4,000	(1,594)
Election revenue - other gov'ts	3,437	2,765	3,000	3,000	235
Sheriff Medical Reimbursements	204,930	185,000	210,000	210,000	25,000
Model Traffic Code	80,148	45,000	70,000	70,000	25,000
Fines	245	-	-	-	-
Miscellaneous receipts:					
Interest earnings	129,447	311,757	150,000	150,000	(161,757)
Rent-Social Services	22,584	22,584	22,584	22,584	-
Insurance claims	63,851	1,500	-	-	(1,500)
Sales of fixed assets	560	-	-	-	-
Capital Credits	10,134	5,000	-	-	(5,000)
Certificate Premium Bid	2,439	8	-	-	(8)
OJP SCAAP Funds	400	-	-	-	-
SMM	-	6,923	-	-	-
American Rescue Plan Funds	475,732	150	-	-	(150)
Miscellaneous	6	3,500	-	-	(3,500)
Audit Adjustment	(120,762)	-	-	-	-
<b>Total Other Revenue</b>	<b>\$ 4,369,295</b>	<b>\$ 3,870,529</b>	<b>\$ 3,628,684</b>	<b>\$ 3,628,684</b>	<b>\$ (241,845)</b>
<b>Total Revenue Other Than Property Taxes</b>	<b>\$ 4,725,360</b>	<b>\$ 4,306,476</b>	<b>\$ 4,308,305</b>	<b>\$ 4,307,834</b>	<b>\$ 1,358</b>

**Lincoln County, Colorado  
General Fund Expenditures  
Office of the Board  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
<b>Personnel services:</b>					
Salaries					
Department head	\$ 186,795	\$ 192,423	\$ 192,423	\$ 192,423	\$ 192,423
Social security	14,290	14,720	14,720	14,720	14,720
<b>Other services &amp; charges:</b>					
Telephone	343	600	345	400	400
Travel & transportation	10,501	8,000	12,000	12,000	12,000
<b>All other:</b>					
Dues & meetings	3,100	4,000	3,000	4,000	4,000
Letters and Notices	779	600	600	600	600
CCI Dues	12,000	12,000	12,000	12,760	12,760
Ports 2 Plains, Pro15, FTZ	2,782	5,000	2,500	5,000	5,000
Economic Development	45,560	45,400	45,400	45,904	45,904
Regional Affordable Housing	-	-	5,000	-	-
Capital outlay	50,275	-	-	-	-
<b>Total expenditures</b>	<b>\$ 326,425</b>	<b>\$ 282,743</b>	<b>\$ 287,988</b>	<b>\$ 287,807</b>	<b>\$ 287,807</b>

Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Office of the Board  
 Budget - 2024

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 192,423	\$ 192,423	\$ 192,423
Deputy			
Full time			
Part time			
Other			
 Total	<u>\$ 192,423</u>	<u>\$ 192,423</u>	<u>\$ 192,423</u>

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
Administrative Expenses  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Personnel services:					
Workers' comp	\$ 13,112	\$ 14,030	\$ 14,030	\$ 15,573	\$ 16,445
Medical insurance	1,150,167	1,175,229	1,208,876	1,385,251	1,385,251
Supplies:					
Office Supplies	961	5,000	10,000	7,500	7,500
Repairs & maintenance	-	5,000	-	5,000	5,000
Postage Machine	-	-	-	12,000	12,000
Other services & charges:					
Professional services - audit	16,750	17,000	17,200	17,000	17,000
Advertising & notices	4,213	7,500	3,000	7,500	7,500
Liability insurance	106,636	156,775	190,832	211,824	225,010
Other- retirement	267,986	262,000	279,766	283,659	283,659
IT services & telephone expense	12,342	10,000	10,000	-	-
Ransomware Software	-	20,000	23,420	-	-
Accounting/Payroll	25,733	25,000	29,265	30,000	30,000
All other:					
Treasurer's fees	93,415	100,000	100,000	100,000	100,000
Amend #1 - hospital tax increase	713,733	710,985	710,985	744,240	724,706
Cafeteria Plan	2,190	2,500	2,583	3,000	3,000
Outside Grant Writing	2,125	5,000	1,500	5,000	5,000
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 2,409,363</b>	<b>\$ 2,516,019</b>	<b>\$ 2,601,457</b>	<b>\$ 2,827,547</b>	<b>\$ 2,822,071</b>

**Lincoln County, Colorado  
General Fund Expenditures  
Land Use  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
<b>Personnel services:</b>					
<b>Salaries</b>					
Department head	\$ 45,569	\$ 49,056	\$ 49,056	\$ 51,096	\$ 51,096
Part Time	-	-	-	-	-
Social security	3,514	3,900	3,900	4,062	4,062
<b>Supplies</b>					
Office supplies	1,352	1,000	750	1,000	1,000
Postage	283	1,000	300	1,000	1,000
<b>Other services &amp; charges</b>					
Contract labor	-	450	200	450	450
Professional services	2,028	3,000	303	3,000	3,000
Telephone	343	500	345	400	400
Travel & transportation	2,058	2,500	2,150	2,500	2,500
Advertising & notices	1,060	1,250	1,000	1,250	1,250
<b>All other:</b>					
Dues & meetings	929	2,000	3,400	3,000	3,000
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 57,136</b>	<b>\$ 64,656</b>	<b>\$ 61,404</b>	<b>\$ 67,758</b>	<b>\$ 67,758</b>



Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Land Use  
 Budget - 2024

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 49,056	\$ 51,096	\$ 51,096
Deputy			
Full time			
Part time	\$ -	\$ -	\$ -
Total	<u>\$49,056</u>	<u>\$51,096</u>	<u>\$51,096</u>

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
County Attorney  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Personnel services:					
Salaries					
Department head	\$ 38,928	\$ 40,600	\$ 40,600	\$ 42,040	\$ 42,040
Social security	2,978	3,106	3,106	3,216	3,216
Overtime Earnings					
All other:					
Office supplies	886	1,500	1,500	1,500	1,500
Dues and Meetings	955	1,000	1,000	1,000	1,000
Contingent litigation	175	10,000	10,000	10,000	10,000
 Total expenditures	 \$ 43,922	 \$ 56,206	 \$ 56,206	 \$ 57,756	 \$ 57,756

**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 County Attorney  
 Budget - 2024**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 40,600	\$ 42,040	\$ 42,040
Deputy			
Full time			
Part time			
Other			
 Total	\$ 40,600	\$ 42,040	\$ 42,040

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
Administrator  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Personnel services:					
Salaries					
Department head	\$ 61,200	\$ 64,440	\$ 64,440	\$ 67,320	\$ 67,320
Assistant	39,266	40,896	40,896	42,546	42,546
Part Time	-	5,000	5,000	5,000	5,000
Social security	7,887	8,772	8,772	9,132	9,132
Other services & charges:					
Telephone	1,817	1,800	1,920	1,950	1,950
Office supplies	1,451	2,500	2,200	2,500	2,500
Postage	465	500	200	500	500
Travel & transportation	432	450	450	1,000	1,000
All other:					
Dues & meetings	610	1,000	600	1,000	1,000
ACCA district meetings	-	-	-	150	150
Capital outlay	-	-	-	-	-
Total expenditures	\$ 113,128	\$ 125,358	\$ 124,478	\$ 131,098	\$ 131,098

**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Administrator  
 Budget - 2024**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 64,440	\$ 67,320	\$ 67,320
Assistant	40,896	42,546	42,546
Full time	<u>105,336</u>	<u>109,866</u>	<u>109,866</u>
Part time	5,000	5,000	5,000
Other	-	-	-
Total	<u>\$ 110,336</u>	<u>\$ 114,866</u>	<u>\$ 114,866</u>

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
County Land Surveyor  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Personnel services					
Salary					
Department head	\$ 1,518	\$ 1,659	\$ 1,659	\$ 1,659	\$ 1,659
Social Security	119	127	127	127	127
Supplies & Charges					
Operating Supplies	-	150	-	150	150
Travel and Transportation	-	400	-	400	400
Capital Outlay	-	-			
<b>Total expenditures</b>	<b>\$ 1,637</b>	<b>\$ 2,336</b>	<b>\$ 1,786</b>	<b>\$ 2,336</b>	<b>\$ 2,336</b>

**Lincoln County, Colorado**  
**Personnel and Capital Outlay Worksheet**  
**County Land Surveyor**  
**Budget - 2024**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 1,659	\$ 1,659	\$ 1,659
Total	\$ 1,659	\$1,659	\$1,659

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
Council of Governments  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Personnel services:					
Salaries					
Part time	\$ -	\$ -	\$ -	\$ -	\$ -
Social security	-	-	-	-	-
Supplies:					
Repairs, maintenance & fuel	351	3,000	1,100	3,000	3,000
Other services & charges					
Physicals & Drug Screens	-	-	-	-	-
Travel & transportation	808	1,500	-	1,500	1,500
Other - County share	12,000	12,000	12,000	12,000	12,000
All other:					
Marketing project	3,500	3,500	3,500	3,500	3,500
<b>Total expenditures</b>	<b>\$ 16,659</b>	<b>\$ 20,000</b>	<b>\$ 16,600</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>



**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Council of Governments  
 Budget - 2024**

**Personnel:**

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

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
Clerk & Recorder - Operations  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Personnel services:					
Salaries:					
Department head	\$ 60,449	\$ 66,077	\$ 66,077	\$ 66,077	\$ 66,077
Deputy	38,183	56,916	47,916	59,076	59,076
Full time (Finance Dir.)	83,550	51,816	51,816	53,256	53,256
Driver examiner	44,820	50,064	50,064	51,504	51,504
Recording Deputy	-	50,160	50,160	51,600	51,600
Social security	16,882	21,667	21,150	22,182	22,182
Supplies:					
Office supplies	5,466	6,000	6,000	6,000	6,000
Telephone	5,981	5,700	6,000	6,000	6,000
Postage	3,240	5,000	5,000	5,000	5,000
Travel & Transportation	812	1,000	1,600	1,000	1,000
Advertising & notices	70	100	150	100	100
Maintenance contracts	15,689	16,354	15,000	16,600	16,600
I/T operating supplies	1,668	1,800	2,400	-	-
R&M of equipment	-	-	-	-	-
Education & Training	299	2,500	800	2,500	2,500
All other:					
Dues & meetings	3,147	4,000	3,800	4,349	4,349
Record digitization	-	-	-	-	-
Capital Outlay	-	5,000	-	5,000	5,000
<b>Total expenditures</b>	<b>\$ 280,256</b>	<b>\$ 344,154</b>	<b>\$ 327,933</b>	<b>\$ 350,244</b>	<b>\$ 350,244</b>

**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Clerk & Recorder - Operations  
 Budget - 2024**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 66,077	\$ 66,077	\$ 66,077
Chief Deputy	47,916	59,076	59,076
Full time Finance Director	51,816	53,256	53,256
Recording Deputy	-	51,600	51,600
Driver Examiner	50,064	51,504	51,504
 Total	 <u>\$ 215,873</u>	 <u>\$ 281,513</u>	 <u>\$ 281,513</u>

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
Clerk & Recorder - Elections  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
<b>Personnel services:</b>					
Salaries					
Deputy	\$ 37,650	\$ 47,280	\$ 47,280	\$ 49,440	\$ 49,440
Full time	49,026	45,396	49,390	45,396	45,396
Social security	6,292	7,368	5,990	7,539	7,539
<b>Supplies:</b>					
Office supplies	674	750	1,300	800	800
Operating supplies	17,956	16,540	9,000	30,300	30,300
<b>Other services &amp; charges</b>					
Judges	3,357	2,350	2,350	7,450	7,450
Postage	425	3,025	3,000	4,180	4,180
Travel & transportation	916	750	650	750	750
Advertising & notices	270	1,500	300	1,000	1,000
Professional services	-	4,400	2,200	6,600	6,600
Maintenance contracts	20,492	20,902	20,902	21,320	21,320
R&M of equipment	-	1,000	1,000	1,000	1,000
<b>All other:</b>					
Dues & meetings	1,102	2,000	775	2,425	2,425
Education & training	9,709	9,998	198	5,200	5,200
Background checks	90	100	100	100	100
Capital outlay	-	5,000	-	5,000	5,000
IT Services	715	2,000	1,375	-	-
<b>Total expenditures</b>	<b>\$ 148,674</b>	<b>\$ 170,359</b>	<b>\$ 145,810</b>	<b>\$ 188,500</b>	<b>\$ 188,500</b>

**Lincoln County, Colorado**  
**Personnel and Capital Outlay Worksheet**  
**Clerk & Recorder - Elections**  
**Budget - 2024**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Deputy I	47,280	49,440	49,440
Clerk II	49,390	45,396	45,396
 Total	<u>\$ 96,670</u>	<u>\$ 94,836</u>	<u>\$ 94,836</u>

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
County Treasurer  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Personnel services:					
Salaries					
Department head	\$ 60,449	\$66,077	\$66,077	\$66,077	\$66,077
Chief Deputy	52,896	56,196	56,196	66,276	66,276
Deputy	43,306	49,440	49,440	70,880	70,880
Part time	-	7,500	7,500	7,500	7,500
Social security	11,370	13,541	13,541	14,965	14,965
Supplies:					
Office supplies	8,196	8,600	8,600	8,600	8,600
Other services & charges:					
Telephone	4,390	4,500	4,500	4,750	4,750
Postage	5,717	6,000	6,000	-	-
Advertising & notices	5,522	6,600	6,600	6,600	6,600
Other - Bogus Sales	-	600	600	600	600
All other:					
Dues & meetings	2,496	5,600	5,600	6,000	6,000
Miscellaneous	27,739	4,000	4,000	4,000	4,000
Office Equipment					
Copier	-	3,000	3,000	3,500	3,500
Calculators, Printers	-	600	600	-	-
Postage Meter	-	750	750	850	850
Check Scanners	-	1,500	1,600	1,600	1,600
Desk	-	2,000	2,000	-	-
Computer:					
Tyler computer system	-	46,865	46,865	46,865	46,865
<b>Total expenditures</b>	<b>\$ 222,081</b>	<b>\$ 283,369</b>	<b>\$ 283,469</b>	<b>\$ 309,063</b>	<b>\$ 309,063</b>

**Lincoln County, Colorado**  
**Personnel and Capital Outlay Worksheet**  
**County Treasurer**  
**Budget - 2024**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 66,077	\$ 66,077	\$ 66,077
Deputy II	56,196	66,276	66,276
Deputy I	49,440	70,880	70,880
Part time	7,500	7,500	7,500
 Total	<u>\$ 179,213</u>	<u>\$ 210,733</u>	<u>\$ 210,733</u>

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
County Assessor  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
<b>Personnel services:</b>					
Salaries					
Department head	\$ 60,449	\$ 66,077	\$ 66,077	\$ 66,077	\$ 66,077
Deputy	44,412	53,664	53,664	55,164	55,164
Full time	112,163	119,850	119,850	125,657	125,657
Part time	-	5,000	-	5,000	5,000
Social security	16,401	18,849	18,849	19,406	19,406
Supplies:					
Office supplies	9,897	10,300	9,100	10,000	10,000
Other services & charges:					
Telephone	3,253	3,276	3,276	3,276	3,276
Internet fees	1,020	1,200	1,200	1,200	1,200
Postage	1,682	2,450	2,450	2,450	2,450
Travel & transportation	1,078	2,000	500	2,000	2,000
Advertising & notices	476	820	820	820	820
Maintenance contracts	2,843	3,000	3,000	3,000	3,000
Tyler computer system		63,860	18,860	63,850	63,850
All other:					
Dues & meetings	2,607	4,000	500	4,000	4,000
Education & training	2,316	4,000	500	4,000	4,000
Capital outlay	28,003	2,026	1,826	2,950	2,950
<b>Total expenditures</b>	<b>\$ 286,600</b>	<b>\$ 360,372</b>	<b>\$ 300,472</b>	<b>\$ 368,850</b>	<b>\$ 368,850</b>



**Lincoln County, Colorado  
Personnel and Capital Outlay Worksheet  
County Assessor  
Budget - 2024**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 66,077	\$ 66,077	\$ 66,077
Deputy	53,664	55,164	55,164
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	\$ 226,349 \$ 241,091 \$ 241,091		

**Capital outlay:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
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 - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
<b>Personnel services:</b>					
<b>Salaries</b>					
Full time	\$ 88,216	\$ 94,332	\$ 86,580	\$ 89,218	\$ 89,218
Part Time	-	6,000	8,743	12,000	12,000
Social security	6,674	7,976	7,578	8,047	8,047
<b>Supplies:</b>					
Operating supplies	8,559	10,000	5,500	10,000	10,000
Repairs & maintenance	58,611	55,000	45,000	55,000	55,000
<b>Other charges &amp; services:</b>					
Utilities - heat	24,021	25,000	36,200	35,000	35,000
Utilities - electricity	52,729	65,000	50,000	60,000	60,000
Utilities - water	6,292	8,000	6,500	8,000	8,000
Internet	358	600	-	-	-
Capital Outlay	-	5,000	-	5,000	5,000
<b>Total expenditures</b>	<b>\$ 245,460</b>	<b>\$ 276,908</b>	<b>\$ 246,101</b>	<b>\$ 282,265</b>	<b>\$ 282,265</b>

**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Maintenance of Building and Plant  
 Budget - 2024**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Full time			
Janitorial	\$ 42,068	\$ 38,542	\$ 45,336
Maintenance	45,908	50,676	48,996
	87,976	89,218	94,332
Part time	8,743	12,000	12,000
Total	\$ 96,719	\$ 101,218	\$ 106,332

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
Information Technology  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Personnel services:					
Salaries					
Department head	\$ -	\$ -	\$ 13,284	\$ 54,336	\$ 54,336
Social security	-	-	1,056	4,320	4,320
Other services & charges:					
Repairs and Maintenance	-	-	-	5,000	5,000
Telephone	-	-	-	400	400
Office supplies	-	-	-	3,000	3,000
Postage	-	-	-	100	100
Travel & transportation	-	-	-	1,500	1,500
Recycling	-	-	-	500	500
All other:					
Dues & meetings	-	-	-	1,000	1,000
Hardware	-	-	-	5,000	5,000
Antivirus - User	-	-	-	1,000	1,000
Antivirus - Server	-	-	-	800	800
Microsoft 365	-	-	-	3,800	3,800
Phishing Security	-	-	-	700	700
Remote Monitoring	-	-	-	16,000	16,000
Ransomware	-	-	-	3,300	3,300
User Backup	-	-	-	6,200	6,200
Server Backup	-	-	-	2,700	2,700
Infrastructure Development	-	-	-	3,000	3,000
Pro Server Support	-	-	-	1,500	1,500
Capital outlay	-	-	-	5,000	5,000
Total expenditures	\$ -	\$ -	\$ 14,340	\$ 119,156	\$ 119,156

Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Information Technology  
 Budget - 2024

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 13,284	\$ 54,336	\$ 54,336
Other	-	-	-
<b>Total</b>	<b>\$ 13,284</b>	<b>\$ 54,336</b>	<b>\$ 54,336</b>

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
District Attorney  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Main office	\$ 146,182	\$ 160,291	\$ 160,291	\$ 171,057	\$ 171,057
Juvenile Diversion	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 146,182</b>	<b>\$ 160,291</b>	<b>\$ 160,291</b>	<b>\$ 171,057</b>	<b>\$ 171,057</b>

**Lincoln County, Colorado**  
**General Fund Expenditures**  
**Sheriff - Operations**  
**Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
<b>Personnel services:</b>					
Salaries					
Department head	\$ 67,764	\$ 74,072	\$ 74,072	\$ 75,500	\$ 75,500
Undersheriff	62,316	71,196	71,196	72,996	72,996
Deputies & Adm Secretary	450,739	556,932	477,432	570,612	570,612
Courthouse Security	34,344	42,000	42,000	42,000	42,000
Holiday Pay	12,815	15,000	14,500	15,000	15,000
Other-Overtime	21,262	15,000	15,000	25,000	25,000
Social security	50,662	58,210	58,210	60,349	60,349
Supplies:					
Office supplies	6,012	6,500	6,700	7,000	7,000
Operating supplies	13,642	17,000	17,000	17,000	17,000
Uniforms	4,642	8,000	10,000	10,000	10,000
Other charges & services					
Education & training	9,138	10,000	10,000	10,000	10,000
Telephone	17,609	20,000	25,000	25,000	25,000
Equipment/Contracts	8,909	50,000	50,000	60,000	60,000
Postage	1,466	1,200	1,200	1,200	1,200
Computers	4,083	5,000	5,000	7,000	7,000
Travel & transportation	-	-	-	-	-
Car expense:					
Repairs & maintenance	36,287	40,000	50,000	50,000	50,000
Tires	-	-	-	-	-
Oil	-	-	-	-	-
Gas	78,297	50,000	60,000	60,000	60,000
Limon Substation Maintenance	19,799	14,500	15,000	15,000	15,000
Limon Substation Utilities	7,169	6,500	10,000	10,000	10,000
All other:					
Vehicle-inspections	150	2,500	3,600	3,600	3,600
Dues & meetings	6,755	8,000	9,000	9,000	9,000
K-9 Program	4,195	5,000	5,000	5,000	5,000
Marijuana Grant	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 918,055</b>	<b>\$ 1,076,610</b>	<b>\$ 1,029,910</b>	<b>\$ 1,151,257</b>	<b>\$ 1,151,257</b>

**Lincoln County, Colorado  
Personnel and Capital Outlay Worksheet  
Sheriff - Operations  
Budget - 2024**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 74,072	\$ 75,500	\$ 75,500
Undersheriff	71,196	72,996	72,996
Full time Deputies - 9	407,412	519,012	519,012
Admin. Secretary	51,600	51,600	51,600
	<hr/>	<hr/>	<hr/>
	604,280	719,108	719,108
	<hr/>	<hr/>	<hr/>
Holiday Pay	14,500	15,000	15,000
Courthouse Security	42,000	42,000	42,000
Other-Overtime	15,000	25,000	25,000
	<hr/>	<hr/>	<hr/>
Total	\$ 675,780	\$ 801,108	\$ 801,108

**Capital outlay:**

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



**Lincoln County, Colorado**  
**General Fund Expenditures**  
**Sheriff - Jail**  
**Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
<b>Personnel services:</b>					
<b>Salaries</b>					
Corporals	\$ 147,936	\$ 180,936	\$ 181,656	\$ 187,176	\$ 187,176
Full time	524,179	685,848	677,508	700,908	700,908
Part Time - Janitor	11,140	13,860	13,860	14,400	14,400
Overtime	30,315	25,000	20,000	25,000	25,000
Holiday Pay	19,328	22,500	22,000	23,000	23,000
Social security	60,950	73,787	73,182	75,563	75,563
<b>Supplies:</b>					
Medical supplies	200,191	200,000	200,000	210,000	210,000
Operating supplies	24,987	30,000	30,000	35,000	35,000
Repairs & maintenance	22,413	30,000	35,000	35,000	35,000
<b>Other charges &amp; services:</b>					
Equipment/Contracts	3,600	50,000	50,000	60,000	60,000
Education & training	5,249	10,000	10,000	10,000	10,000
Contracts - food	104,825	110,000	105,000	110,000	110,000
Prisoner Clothing	2,369	2,500	2,500	3,000	3,000
Maintenance contracts	9,729	9,000	9,000	9,000	9,000
Travel & transportation	12,182	18,000	9,000	18,000	18,000
<b>All other:</b>					
Uniforms	5,701	8,000	8,000	10,000	10,000
Justice Benefits	3,701	3,000	3,000	3,000	3,000
JBBS/Mental Health	198,374	185,000	185,000	210,000	210,000
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 1,387,169</b>	<b>\$ 1,657,431</b>	<b>\$ 1,634,706</b>	<b>\$ 1,739,047</b>	<b>\$ 1,739,047</b>

**Lincoln County, Colorado  
Personnel and Capital Outlay Worksheet  
Sheriff - Jail  
Budget - 2024**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Corporals	\$ 181,656	\$ 187,176	\$ 187,176
Full time Jailers	677,508	700,908	700,908
Part time - Janitor	13,860	14,400	14,400
Other Kitchen Holiday Pay	-	-	-
Overtime	20,000	23,000	25,000
Total	<u>\$ 893,024</u>	<u>\$ 950,484</u>	<u>\$ 950,484</u>

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
County Coroner  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Personnel services					
Salaries					
Department head	\$ 13,663	\$ 14,935	\$ 14,935	\$ 14,935	\$ 14,935
Social security	1,045	1,143	1,143	1,143	1,143
Supplies:					
Office supplies	774	1,300	800	1,300	1,300
Operating supplies	2,551	2,500	2,200	5,100	5,100
Postage	137	300	415	450	450
Other services and charges:					
Professional services	38,421	60,000	46,000	60,000	60,000
Support Staff	6,230	7,300	10,600	10,000	10,000
Dues and Meetings	638	1,100	900	1,100	1,100
Education & training	2,770	2,900	3,150	3,500	3,500
IT Services	98	200	275	300	300
Repairs and Maintenance	1,175	1,500	1,000	1,500	1,500
Telephone	1,018	1,300	1,000	1,300	1,300
Travel & transportation	6,532	8,100	8,000	9,100	9,100
Capital outlay:					
Equipment	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 75,052</b>	<b>\$ 102,578</b>	<b>\$ 90,418</b>	<b>\$ 109,728</b>	<b>\$ 109,728</b>

**Lincoln County, Colorado**  
**Personnel and Capital Outlay Worksheet**  
**County Coroner**  
**Budget - 2024**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 14,935	\$ 14,935	\$ 14,935
Deputy	10,600	10,000	10,000
Full time			
Part time			
Other			
 Total	<u>\$ 25,535</u>	<u>\$ 24,935</u>	<u>\$ 24,935</u>

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
Fire Control  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
All other:					
Miscellaneous	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total expenditures	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>

**Lincoln County, Colorado  
General Fund Expenditures  
Emergency Management  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Personnel services					
Salaries					
Department Head	23,928	25,368	25,368	26,268	26,268
Social security	1,794	2,017	2,017	2,089	2,089
Supplies:					
Office supplies	836	1,200	600	1,200	1,200
Repairs & Maintenance	3,505	5,200	3,600	6,000	6,000
Travel & transportation	1,177	3,000	2,000	3,600	3,600
Dues & meetings	311	1,600	600	1,600	1,600
AED Supplies	710	3,500	1,500	3,500	3,500
Cellular Hotspot	1,165	2,100	1,100	2,100	2,100
Utilities	-	-	-	4,000	4,000
Other services & charges:					
Telephone	-	-	-	-	-
Hazard Mitigation Plan	-	-	-	-	-
Emergency Program	2,705	5,500	2,800	6,000	6,000
Capital outlay:					
Equipment	-	5,000	-	5,000	5,000
<b>Total expenditures</b>	<b>\$ 36,131</b>	<b>\$ 54,485</b>	<b>\$ 39,585</b>	<b>\$ 61,357</b>	<b>\$ 61,357</b>

**Lincoln County, Colorado**  
**Personnel and Capital Outlay Worksheet**  
**Emergency Management**  
**Budget - 2024**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	25,368	26,268	26,268
Total	\$ 25,368	\$ 26,268	\$ 26,268

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
Health Inspector  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
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 - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
All other:					
Miscellaneous	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 6,000
Total expenditures	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 6,000

**Lincoln County, Colorado  
General Fund Expenditures  
Developmentally Disabled  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
All other:					
Miscellaneous	\$ 12,255	\$ 14,716	\$ 14,716	\$ 14,716	\$ 14,716
Total expenditures	<u>\$ 12,255</u>	<u>\$ 14,716</u>	<u>\$ 14,716</u>	<u>\$ 14,716</u>	<u>\$ 14,716</u>

**Lincoln County, Colorado**  
**General Fund Expenditures**  
**Emergency Medical Services**  
**Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
All other:					
Miscellaneous	\$ 1,015	\$ 4,000	\$ -	\$ 4,000	\$ 4,000
Total expenditures	\$ 1,015	\$ 4,000	\$ -	\$ 4,000	\$ 4,000

**Lincoln County, Colorado  
General Fund Expenditures  
Extension Service  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Personnel services:					
Salaries					
Department head	\$ -	\$ -	\$ -	\$ -	\$ -
CSU Position	14,700	15,000	15,000	15,000	15,000
4-H Program Assistant	48,264	50,664	50,664	52,164	52,164
Extension Assistant	-	-	-	41,112	41,112
Administrative Assistant	66,489	40,896	47,000	-	-
Overtime	3,159	4,514	3,608	4,500	4,500
Social security	9,030	7,638	7,567	7,773	7,773
Supplies:					
Office supplies	4,013	3,500	4,000	4,000	4,000
Repairs & maintenance	1,274	1,000	1,808	1,500	1,500
Equipment	-	-	-	4,600	4,600
Other services & charges					
Telephone	3,139	3,000	2,370	2,283	2,283
Postage	313	875	800	850	850
Travel & transportation	4,853	7,000	3,667	7,000	7,000
All other:					
Dues & meetings	1,892	2,000	600	2,000	2,000
Miscellaneous	254	463	-	463	463
Fair Expense	3,324	2,500	5,500	5,000	5,000
Programming	402	750	90	750	750
Capital outlay					
 Total expenditures	 \$ 161,106	 \$ 139,800	 \$ 142,674	 \$ 148,995	 \$ 148,995

Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Extension Service  
 Budget - 2024

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
CSU Position	\$ 15,000	\$ 15,000	\$ 15,000
Extension Program Assistant	-	41,112	41,112
4-H Program Assistant	50,664	52,164	52,164
Administrative Assistant	47,000	-	-
Overtime	3,608	4,500	4,500
Total	<u>\$ 116,272</u>	<u>\$ 112,776</u>	<u>\$ 112,776</u>

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
Fairgrounds  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Personnel services:					
Salaries					
Fair manager & grounds	\$ 28,120	\$ 29,760	\$ 29,760	\$ 30,660	\$ 30,660
Part time	8,432	10,000	10,000	10,000	10,000
Social security	2,869	3,161	3,161	3,232	3,232
Supplies:					
Operating supplies	873	5,000	5,000	5,000	5,000
Repairs & maintenance	11,188	12,000	12,000	12,000	12,000
Other services & charges:					
Entertainment/Carnival	9,915	15,000	11,000	15,000	15,000
Superintendents/Judges	10,156	12,000	11,200	12,000	12,000
Royalty Expense	2,250	2,250	2,250	2,250	2,250
Ranchers Pen of 3	1,000	1,000	1,000	1,000	1,000
Telephone	1,072	1,200	1,200	1,200	1,200
Parade	1,000	1,000	1,000	1,000	1,000
Advertising & notices	163	1,500	170	1,500	1,500
Support Staff	4,099	7,000	3,800	7,000	7,000
Building maintenance	2,089	3,000	3,000	3,000	3,000
Utilities - events building	4,874	5,000	5,000	5,000	5,000
Utilities - Electricity	9,934	12,000	9,000	12,000	12,000
Premium	4,000	4,000	3,500	4,000	4,000
Rodeo	26,440	30,000	29,000	30,000	30,000
Race purse & fees	1,700	1,700	1,700	1,700	1,700
Dues & meetings	100	1,000	600	1,000	1,000
Kid's Contest	1,913	2,000	2,000	2,000	2,000
Trash Removal & Septic	4,780	5,000	4,800	5,000	5,000
Tent	11,455	12,000	12,000	12,000	12,000
<b>Total expenditures</b>	<b>\$ 148,422</b>	<b>\$ 176,571</b>	<b>\$ 162,141</b>	<b>\$ 177,542</b>	<b>\$ 177,542</b>

**Lincoln County, Colorado  
Personnel and Capital Outlay Worksheet  
Fairgrounds  
Budget - 2024**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 29,760	\$ 30,660	\$ 30,660
Part time	10,000	10,000	10,000
Other	-	-	-
Total	<u>\$ 39,760</u>	<u>\$ 40,660</u>	<u>\$ 40,660</u>

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
Veterans Office  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
<b>Personnel services:</b>					
Salaries					
Department head	\$ 8,847	\$ 9,000	\$ 12,450	\$ 18,600	\$ 18,600
Social security	694	716	990	1,479	1,479
Supplies:					
Operating supplies	874	1,500	1,515	1,500	1,500
Other services & charges:					
Telephone/Internet	1,879	1,700	1,561	1,700	1,700
Travel & transportation	1,187	200	450	500	500
All other:					
Dues & meetings	425	1,500	400	1,500	1,500
Education & training	65	1,000	-	1,000	1,000
Capital outlay					
<hr/>					
Total expenditures	\$ 13,971	\$ 15,616	\$ 17,366	\$ 26,279	\$ 26,279



**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Veterans Office  
 Budget - 2024**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 9,000	\$ 18,600	\$ 18,600
Total	\$ 9,000	\$ 18,600	\$ 18,600

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
Weed Control  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Personnel services:					
Salaries					
Department head	\$ 46,284	\$ 49,344	\$ 49,344	\$ 50,964	\$ 50,964
Social security	3,576	3,923	3,923	4,052	4,052
Supplies:					
Operating supplies	2,650	3,200	3,200	3,500	3,500
Chemicals	103,472	125,000	105,000	125,000	125,000
Fuel	11,737	11,000	10,500	12,000	12,000
Water	-	1,000	-	1,000	1,000
Other services & charges:					
Telephone	343	600	350	600	600
Travel & transportation	463	2,500	1,800	2,500	2,500
Repairs & maintenance	5,615	7,500	6,500	8,000	8,000
All other:					
Dues & meetings	537	1,200	1,100	1,200	1,200
Capital outlay					
Total expenditures	<u>\$ 174,677</u>	<u>\$ 205,267</u>	<u>\$ 181,717</u>	<u>\$ 208,816</u>	<u>\$ 208,816</u>

**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Weed Control  
 Budget - 2024**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 49,344	\$ 50,964	\$ 50,964
Deputy			
Full time			
Part time			
Other			
Total	\$ 49,344	\$ 50,964	\$ 50,964

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
Community Development Block Grant  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
All other:					
CDBG - Federal	\$ 25,000	\$ 406,000	\$ 92,800	\$ 406,000	\$ 406,000
Total expenditures	<u>\$ 25,000</u>	<u>\$ 406,000</u>	<u>\$ 92,800</u>	<u>\$ 406,000</u>	<u>\$ 406,000</u>

**Lincoln County, Colorado  
General Fund Expenditures  
EMS Subsidy  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
All other:					
Special projects:	\$ 6,023	\$ 40,000	\$ 5,300	\$ 40,000	\$ 40,000
Total expenditures	\$ 6,023	\$ 40,000	\$ 5,300	\$ 40,000	\$ 40,000

**Lincoln County, Colorado  
General Fund Expenditures  
Victims Assistance  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Personnel services:					
Salaries:					
Department Head	\$ 41,436	\$ 50,520	\$ 50,520	\$ 52,260	\$ 52,260
Part Time	-	-	-	-	-
Social security	3,253	4,016	4,016	4,155	4,155
Supplies:					
Printing/Copying	296	500	500	600	600
Office supplies	415	500	500	600	600
Operating supplies	1,817	3,000	3,000	3,000	3,000
Postage	92	100	100	100	100
Other services & charges					
Emer. Food, Shelter, Medical	105	400	400	500	500
Education & training	651	1,500	1,500	1,500	1,500
Telephone	434	800	800	800	800
Travel & transportation	119	1,500	1,000	1,500	1,500
Utilities	3,664	4,500	4,000	4,500	4,500
Repairs & maintenance	1,783	3,000	3,000	3,000	3,000
Volunteer Call Out	1,100	2,500	2,000	2,500	2,500
 Total expenditures	 \$ 55,165	 \$ 72,836	 \$ 71,336	 \$ 75,015	 \$ 75,015

**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Victims Assistance  
 Budget - 2024**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 50,520	\$ 52,260	\$ 52,260
Deputy	-	-	-
Full time	-	-	-
Part time	-	-	-
Other	-	-	-
 Total	<u>\$ 50,520</u>	<u>\$ 52,260</u>	<u>\$ 52,260</u>

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
Rural Economic Development Initiative Grant  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
All other:					
The Garage Coworking Space	\$ 131,426	\$ 196,585	\$ 139,664	\$ -	\$ -
The World's Wonder View Tower	-	58,807	-	58,807	58,807
Total expenditures	\$ 131,426	\$ 255,392	\$ 139,664	\$ 58,807	\$ 58,807



**Lincoln County, Colorado  
Road And Bridge Fund Expenditures:  
Budget - 2024**

	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024	Increase (Decrease)
<b>Expenditures:</b>						
Construction	\$ 104,122	\$ 500,000	\$ 125,190	\$ 500,000	\$ 4,328,603	\$ 3,828,603
Maintenance	2,982,747	3,464,932	3,215,557	3,521,678	3,506,538	41,606
Administration	281,557	261,870	281,847	303,441	314,299	52,429
Equipment Service	1,400,556	1,429,000	1,381,642	1,469,000	1,469,000	40,000
Due to Municipalities	211,363	208,892	208,892	226,755	207,191	(1,701)
<b>Total expenditures</b>	<b>4,980,345</b>	<b>5,864,695</b>	<b>5,213,128</b>	<b>6,020,874</b>	<b>9,825,631</b>	<b>3,960,937</b>
Intergovernmental revenue	2,518,384	2,534,337	2,532,837	2,662,035	2,662,035	127,698
Other revenue	722,397	228,000	340,612	253,000	4,081,603	3,853,603
Proceeds from capital leases	-	-	-	-	-	-
Fund balance at beginning of year	2,288,568	2,312,618	2,785,693	2,668,392	2,668,392	355,774
<b>Total available revenue other than property taxes</b>	<b>5,529,349</b>	<b>5,074,955</b>	<b>5,659,142</b>	<b>5,583,427</b>	<b>9,412,030</b>	<b>4,337,075</b>
Additional revenue required to balance budget	(549,004)	789,740	(446,014)	437,448	413,602	(376,138)
Add: Appropriated fund balance, end of year	2,785,693	1,432,638	2,668,392	1,888,303	1,851,103	418,465
<b>Net total to be derived from property taxes</b>	<b>\$ 2,236,689</b>	<b>\$ 2,222,378</b>	<b>\$ 2,222,378</b>	<b>\$ 2,325,751</b>	<b>\$ 2,264,705</b>	<b>\$ 42,327</b>
<b>CALCULATION OF MILL LEVY</b>						
Amount to be derived from property taxes	\$ 2,228,331	\$ 2,222,378	\$ 2,222,378	\$ 2,325,751	\$ 2,264,705	\$ 42,327
Add: Provision for uncollectibles/Audit	8,358	-	-	-	-	-
<b>Total amount of property taxes needed</b>	<b>\$ 2,224,975</b>	<b>\$ 2,222,378</b>	<b>\$ 2,222,378</b>	<b>\$ 2,325,751</b>	<b>\$ 2,264,705</b>	<b>\$ 42,327</b>
Assessed valuation	177,998,003	177,790,215	177,790,215	186,060,085	181,176,416	3,386,201
Mill Levy required	12.50	12.50	12.50	12.50	12.50	-

**Lincoln County, Colorado**  
**Road & Bridge Fund**  
**Revenue Other Than Current Property Taxes**  
**Budget - 2024**

Revenue	Actual Prior Year 2022	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024	Increase (Decrease)
Intergovernmental revenue:					
State:					
Highway User's Tax	\$ 2,501,740	\$ 2,518,337	\$ 2,646,035	\$ 2,646,035	\$ 127,698
Add'l \$1.50 MV Fee	16,644	14,500	16,000	16,000	1,500
<b>Total intergovernmental revenue</b>	<b>2,518,384</b>	<b>2,532,837</b>	<b>2,662,035</b>	<b>2,662,035</b>	<b>129,198</b>
Other revenue:					
Del. Property Taxes	-	202	-	-	(202)
Specific Ownership Taxes	180,698	240,000	180,000	180,000	(60,000)
Investment earnings	2,104	2,800	2,000	2,000	(800)
Mineral Leasing Act	1,554	796	1,000	1,000	204
Sales and compensation for					
Fixed Assets	98,995	85,300	70,000	70,000	(15,300)
Road Fines/Fees	669	658	-	-	(658)
Insurance Claims	-	10,239	-	-	(10,239)
American Rescue Plan Funds	437,677	-	-	-	-
Off-System Bridge Grant Funds	-	-	-	3,062,882	3,062,882
Off-System Bridge Capital Project Transfer	-	-	-	765,721	765,721
Miscellaneous	700	617	-	-	(617)
<b>Total Other Revenue</b>	<b>722,397</b>	<b>340,612</b>	<b>253,000</b>	<b>4,081,603</b>	<b>3,740,991</b>
<b>Total Revenue Other Than Property Taxes</b>	<b>\$ 3,240,781</b>	<b>\$ 2,873,449</b>	<b>\$ 2,915,035</b>	<b>\$ 6,743,638</b>	<b>\$ 3,870,189</b>

**Lincoln County, Colorado  
Road & Bridge Fund  
Construction  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Off System Bridge Project	\$ -	\$ -	\$ -	\$ -	\$ 3,828,603
Miscellaneous - Bridge Fund	104,122	500,000	125,190	500,000	500,000
<b>Total Expenditures</b>	<b>\$ 104,122</b>	<b>\$ 500,000</b>	<b>\$ 125,190</b>	<b>\$ 500,000</b>	<b>\$ 4,328,603</b>

**Lincoln County, Colorado  
Road & Bridge Fund  
Maintenance of Roads  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Personnel services:					
Salaries:					
Department Head	\$ 164,099	\$ 197,208	\$ 197,208	\$ 203,628	\$ 203,628
Office Manager	48,636	51,276	51,276	53,316	53,316
Full time	945,902	1,183,020	1,089,343	1,211,772	1,211,772
Part time	-	19,000	6,000	19,000	19,000
Other - Overtime	348	20,000	11,896	20,000	20,000
Social security	90,033	116,905	107,780	119,863	119,863
Retirement	46,964	71,575	45,587	47,000	47,000
Workers comp	96,162	102,893	87,721	97,370	82,230
Medical & Life Insurance	558,230	660,055	616,746	706,729	706,729
Supplies:					
Gravel, sand and salt	33,630	75,000	75,000	75,000	75,000
Maintenance of oiled roads	944,039	900,000	900,000	900,000	900,000
Special oil projects	31,376	-	-	-	-
Culverts, lumber	-	28,000	-	28,000	28,000
Bridge maintenance	-	10,000	-	10,000	10,000
Gravel permit fees	16,249	20,000	20,000	20,000	20,000
Stormwater Discharge Permits	622	1,000	-	1,000	1,000
All other:					
Signs	6,457	9,000	7,000	9,000	9,000
Miscellaneous	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 2,982,747</b>	<b>\$ 3,464,932</b>	<b>\$ 3,215,557</b>	<b>\$ 3,521,678</b>	<b>\$ 3,506,538</b>

**Lincoln County, Colorado  
Road & Bridge Fund  
Administration  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Supplies:					
Office supplies	\$ 1,822	\$ 2,000	1,800	\$ 2,000	\$ 2,000
Tools	1,639	2,000	900	2,000	2,000
Repairs & Maintenance - Bldgs	3,541	3,400	2,800	3,400	3,400
Other services & charges:					
Professional services	11,861	15,000	15,000	15,000	15,000
Physicals & drug testing	1,954	1,500	2,000	2,000	2,000
Telephone	3,301	3,500	3,390	3,500	3,500
Internet fees	1,650	1,600	1,684	1,700	1,700
Postage	100	100	100	100	100
Travel & transportation	2,231	4,000	2,100	2,500	2,500
Advertising & notices	1,665	1,000	1,000	1,000	1,000
Liability insurance	159,839	128,270	156,073	173,241	184,099
Utilities- heat	8,255	12,000	12,000	12,000	12,000
Utilities -electricity	8,093	11,000	9,000	10,000	10,000
Utilities - water	3,385	6,500	4,000	5,000	5,000
All other:					
Treasurer's fees	72,221	70,000	70,000	70,000	70,000
Audit Adjustment	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 281,557</b>	<b>\$ 261,870</b>	<b>\$ 281,847</b>	<b>\$ 303,441</b>	<b>\$ 314,299</b>

**Lincoln County, Colorado  
Road & Bridge Fund  
Equipment Service  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
<b>Supplies:</b>					
Gas, fuel	\$ 548,721	\$ 480,000	\$ 480,000	\$ 520,000	\$ 520,000
Tires & tubes	38,761	45,000	40,000	45,000	45,000
Parts & supplies	121,972	160,000	155,000	160,000	160,000
Grader blades	26,341	27,000	14,917	27,000	27,000
Outside repairs	52,464	70,000	70,000	70,000	70,000
Mower blades	5,919	12,000	8,143	12,000	12,000
<b>Other services &amp; charges:</b>					
Equipment rental	13,784	20,000	4,582	20,000	20,000
<b>Capital outlay</b>					
Equipment	577,594	600,000	600,000	600,000	600,000
Capital leases		-	-	-	-
Tractor Lease Program	15,000	15,000	9,000	15,000	15,000
<b>Total Expenditures</b>	<b>\$ 1,400,556</b>	<b>\$ 1,429,000</b>	<b>\$ 1,381,642</b>	<b>\$ 1,469,000</b>	<b>\$ 1,469,000</b>

**Lincoln County, Colorado  
Road & Bridge Fund  
Due To Municipalities  
Budget - 2024**

Expenditures:	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
<b>Due to municipalities:</b>					
Limon	\$ 166,905	\$ 165,097	\$ 165,097	\$ 181,749	\$ 170,132
Hugo	30,185	30,221	30,221	31,279	25,791
Arriba	7,058	6,592	6,592	6,669	5,200
Genoa	7,215	6,983	6,983	7,058	6,068
<b>Total expenditures</b>	<b>\$ 211,363</b>	<b>\$ 208,892</b>	<b>\$ 208,892</b>	<b>\$ 226,755</b>	<b>\$ 207,191</b>

**Lincoln County, Colorado**  
**Human Services Fund - Budget Summary**  
**Budget - 2024**

	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024	Increase (Decrease)
Expenditures: (See details attached)	\$ 4,816,534	\$ 4,308,201	\$ 4,056,207	\$ 3,823,611	\$ 3,823,611	\$ (232,596)
<b>Total expenditures</b>	<b>4,816,534</b>	<b>4,308,201</b>	<b>4,056,207</b>	<b>3,823,611</b>	<b>3,823,611</b>	<b>(232,596)</b>
Intergovernmental revenue	4,432,107	3,309,646	3,868,413	3,154,502	3,154,502	(713,911)
Other revenue	36,523	34,000	40,494	34,000	34,000	(6,494)
Deferred revenue	337	-	-	-	-	-
Fund balance, beginning of year	1,136,234	1,156,905	1,144,285	1,352,565	1,352,565	208,280
<b>Total available revenue other than property taxes</b>	<b>5,605,201</b>	<b>4,500,551</b>	<b>5,053,192</b>	<b>4,541,067</b>	<b>4,541,067</b>	<b>(512,125)</b>
Additional revenue required to balance budget	(788,667)	(192,350)	(996,985)	(717,456)	(717,456)	279,529
Amount designated from fund balance	-	-	-	-	-	-
Add: Appropriated fund balance, end of year	1,144,285	547,930	1,352,565	1,089,576	1,079,809	(272,756)
<b>Net total to be derived from property taxes</b>	<b>\$ 355,618</b>	<b>\$ 355,580</b>	<b>\$ 355,580</b>	<b>\$ 372,120</b>	<b>\$ 362,353</b>	<b>\$ 6,773</b>

**CALCULATION OF MILL LEVY**

Amount to be derived from property taxes	\$ 355,618	\$ 355,580	\$ 355,580	\$ 372,120	\$ 362,353	\$ 6,773
Add: Provision for uncollectibles/Audit	378	-	-	-	-	-
<b>Total amount of property taxes needed</b>	<b>\$ 355,996</b>	<b>\$ 355,580</b>	<b>\$ 355,580</b>	<b>\$ 372,120</b>	<b>\$ 362,353</b>	<b>\$ 6,773</b>
Assessed valuation	177,998,003	177,790,215	177,790,215	186,060,085	181,176,416	3,386,201
Mill Levy required	2.00	2.00	2.00	2.00	2.00	-



**LINCOLN COUNTY DEPARTMENT OF HUMAN SERVICES  
2024 BUDGET**

EXPENDITURES	APPROPRIATION REQUESTED	FEDERAL, STATE & GRANT SHARE	COUNTY SHARE	STATE REIMBURSEMENT RATE
<b>Adult Protective Services</b>	<b>\$ 32,000</b>	<b>\$ 26,000</b>	<b>\$ 6,000</b>	
Administrative	\$ 30,000	\$ 24,000	\$ 6,000	80%
Client Benefit	\$ 2,000	\$ 2,000	\$ -	100%
<b>Aid To Needy Disabled</b>	<b>\$ 10,000</b>	<b>\$ 8,000</b>	<b>\$ 2,000</b>	80%
<b>Child Care Allocation</b>	<b>\$ 157,168</b>	<b>\$ 122,862</b>	<b>\$ 17,153</b>	Capped MOE
Child Care Direct	\$ 89,839	\$ 72,686	\$ -	100%
Maintenance of Effort (MOE)	\$ 17,153	\$ -	\$ 17,153	
Infant Toddler Stimulus funds	\$ 28,632	\$ 28,632	\$ -	100%
Stimulus Funds	\$ 21,544	\$ 21,544	\$ -	100%
<b>Child Care Expenditures Above Allocation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	100%
Prior TANF Transfer	\$ -	\$ -	\$ -	100%
Expected TANF Transfer for this Year	\$ -	\$ -	\$ -	100%
<b>Child Support Services</b>	<b>\$ 97,908</b>	<b>\$ 64,619</b>	<b>\$ 33,289</b>	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	
<b>Child Welfare Allocation</b>	<b>\$ 780,414</b>	<b>\$ 636,350</b>	<b>\$ 144,064</b>	
Admin 100%	\$ 58,155	\$ 58,155	\$ -	100%
80/20	\$ 720,319	\$ 576,255	\$ 144,064	80%
Medicaid	\$ -	\$ -	\$ -	80%
CHRP	\$ -	\$ -	\$ -	80%
ACM	\$ 1,940	\$ 1,940	\$ -	100%
Rate Increases	\$ -	\$ -	\$ -	80%
<b>Child Welfare Expenditures Above Allocation</b>	<b>\$ 589,692</b>	<b>\$ 170,014</b>	<b>\$ 319,678</b>	
County Only	\$ 277,174	\$ -	\$ 277,174	0%
CW TANF Transfer	\$ 100,000	\$ -	\$ -	
Child Welfare Mitigation	\$ 212,518	\$ 170,014	\$ 42,504	80%
<b>Colorado Works Block Grant</b>	<b>\$ 153,899</b>	<b>\$ 131,161</b>	<b>\$ 22,738</b>	
Federal Share	\$ 131,161	\$ 131,161	\$ -	
State Share	\$ -	\$ -	\$ -	
Actual Maintenance of Effort (MOE)	\$ 22,738	\$ -	\$ 22,738	
<b>Net Colorado Works TANF Reserve</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	
Colorado Works TANF Reserve	\$ 100,000	\$ 100,000	\$ -	100%
Transfer to Child Care overage	\$ -	\$ -	\$ -	100%
Transfer to Child Welfare overage	\$ -	\$ -	\$ -	100%
<b>Core Service Allocation</b>	<b>\$ 99,788</b>	<b>\$ 92,824</b>	<b>\$ 6,964</b>	
100% Programs:	\$ 63,474	\$ 63,474	\$ -	100%
80/20 Programs	\$ 34,820	\$ 27,856	\$ 6,964	80%
Special Economic Assistance	\$ 1,494	\$ 1,494	\$ -	100%
Core Services Above Allocation	\$ -	\$ -	\$ -	
<b>County Contingency/Property Tax Relief</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	100%
<b>County Administration Allocation</b>	<b>\$ 219,446</b>	<b>\$ 175,557</b>	<b>\$ 43,889</b>	
CDHS Allocation	\$ 123,605	\$ 98,884	\$ 24,721	80%
HCPF Allocation	\$ 95,841	\$ 76,673	\$ 19,168	
County Adm above Allocation	\$ -	\$ -	\$ -	

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	\$ 75,865	\$ 7,586,498	\$ -	Deferred Revenue- Restricted Current Balance thru Sep 23
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 utilize County Only \$
IV-E Funds	\$ 13,105	\$ 13,105	\$ -	Deferred Revenue- Restricted Current Balance \$13105.75
LEAP	\$ 11,048	\$ 2,090	\$ 8,958	
Goodwill Program	\$ 8,958		\$ 8,958	100%
Outreach not allocated yet estimated from 2023 Budget	\$ -	\$ -	\$ -	100%
Program L300-5200	\$ 2,090	\$ 2,090	\$ -	100%
Collaborative Management Program 1451	\$ 77,784	\$ 77,784		100%
County Wide CAP pass thru	\$ (15,000)	\$ (15,000)	\$ -	100%
Old Age Pension	\$ 70,000	\$ 70,000	\$ -	100%
state Incentives		\$ 4,000		100%
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$ 3,923,434</b>	<b>\$ 10,780,918</b>	<b>\$ 631,038</b>	<b>County Share of Total 16.08%</b>
Estimated Revenue from Property Taxes		\$ 362,353		
Difference between Appropriation and St/Fed Revenue		\$ (6,857,484)		

**Lincoln County, Colorado**  
**Library Fund Budget Summary**  
**Budget - 2024**

	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024	Increase (Decrease)
<b>Expenditures:</b>						
Salaries	\$ 23,445	\$ 25,074	\$25,074	\$29,600	\$29,600	\$ 4,526
Books	10,986	11,000	11,000	11,000	11,000	-
Media	995	1,000	1,000	2,000	2,000	1,000
Repairs & maintenance	5,103	2,800	2,800	2,800	2,800	-
Gas, fuel & oil	1,984	2,400	2,400	2,400	2,400	-
Limon Library	2,200	2,200	2,200	2,200	2,200	-
Travel	1,194	1,400	1,400	1,400	1,400	-
Social Security	1,840	1,994	1,994	2,265	2,265	271
Supplies	2,229	2,500	2,500	2,700	2,700	200
Treasurer's fees	1,390	1,470	1,470	1,470	1,470	-
Telephone/Postage	538	1,000	1,000	1,300	1,300	300
Programming and Marketing	1,892	2,200	2,200	2,200	5,200	3,000
Baby Bear Hugs	101	100	100	100	100	-
State Library Grant	5,500	5,500	5,500	5,500	5,500	-
Capital Outlay	-	5,000	-	5,000	5,000	-
Audit Adjustment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>59,397</b>	<b>65,638</b>	<b>60,638</b>	<b>71,935</b>	<b>74,935</b>	<b>9,297</b>
Intergovernmental revenue	5,500	4,500	4,500	4,500	4,500	-
Other revenue	4,424	5,500	5,866	5,500	8,500	3,000
Fund balance, beginning of year	35,103	26,334	30,196	24,372	24,372	(1,962)
<b>Total available revenue other than property taxes</b>	<b>45,027</b>	<b>36,334</b>	<b>40,562</b>	<b>34,372</b>	<b>37,372</b>	<b>1,038</b>
Additional revenue required to balance budget	14,370	29,304	20,076	37,563	37,563	8,259
Add: Appropriated fund balance, end of year	30,196	15,144	24,372	8,952	53,025	37,881
<b>Net total to be derived from property taxes</b>	<b>\$ 44,566</b>	<b>\$ 44,448</b>	<b>\$ 44,448</b>	<b>\$ 46,515</b>	<b>\$ 90,588</b>	<b>\$ 46,140</b>
<b>CALCULATION OF MILL LEVY</b>						
Amount to be derived from property taxes	\$ 44,566	\$ 44,448	\$ 44,448	\$ 46,515	\$ 90,588	\$ 46,140
Add: Provision for uncollectibles/Audit	(129)	-	-	-	-	-
<b>Total amount of property taxes needed</b>	<b>\$ 44,437</b>	<b>\$ 44,448</b>	<b>\$ 44,448</b>	<b>\$ 46,515</b>	<b>\$ 90,588</b>	<b>\$ 46,140</b>
Assessed valuation	177,998,003	177,790,215	177,790,215	186,060,085	181,176,416	3,386,201
Mill Levy required	0.25	0.25	0.25	0.25	0.50	0.25

**Lincoln County, Colorado**  
**Conservation Trust Fund - Budget Summary**  
**Budget - 2024**

	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024	Increase (Decrease)
<b>Expenditures:</b>						
Fairgrounds improvements	\$ 10,597	\$ 65,000	\$ 52,679	\$ 65,000	\$ 65,000	\$ -
Karval Community	-	3,000	-	3,000	3,000	-
Equipment	-	-	-	-	-	-
Miscellaneous	-	2,000	-	2,000	2,000	-
Added to reserves	-	-	-	-	-	-
<b>Total expenditures</b>	<b>10,597</b>	<b>70,000</b>	<b>52,679</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>
Intergovernmental revenue	31,885	25,000	33,000	30,000	30,000	5,000
Other revenue						
Interest income	1,733	2,000	3,057	2,000	2,000	-
Miscellaneous	-	-	-	-	-	-
<b>Total other revenue</b>	<b>1,733</b>	<b>2,000</b>	<b>3,057</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>
<b>Total revenue</b>	<b>33,618</b>	<b>27,000</b>	<b>36,057</b>	<b>32,000</b>	<b>32,000</b>	<b>5,000</b>
Fund balance, beginning of year	125,920	147,924	148,941	132,319	132,319	(15,605)
<b>Total available revenue</b>	<b>159,538</b>	<b>174,924</b>	<b>184,998</b>	<b>164,319</b>	<b>164,319</b>	<b>(10,605)</b>
<b>Fund balance, end of year</b>	<b>148,941</b>	<b>104,924</b>	<b>132,319</b>	<b>94,319</b>	<b>94,319</b>	<b>(10,605)</b>

**Lincoln County, Colorado  
E911 - Budget Summary  
Budget - 2024**

	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024	Increase (Decrease)
<b>Expenditures:</b>						
<b>Personnel Services</b>						
<b>Salaries</b>						
Department Head	\$ 5,816	\$ 45,120	\$ 1,428	\$ 47,376	\$ -	\$ (45,120)
Overtime	-	-	-	-	-	-
Social security	456	3,502	-	3,767	-	(3,502)
Medical insurance & retirement	-	29,760	-	30,000	-	(29,760)
Telephone	45,133	60,000	45,132	60,000	66,000	6,000
Repairs and maintenance	121,580	15,000	2,929	200,000	240,000	225,000
Maintenance Contract	39,957	25,000	-	65,000	65,000	40,000
Reverse E911/Code Red	5,865	6,500	5,287	6,500	6,500	-
Treasurer's Fees	1,907	2,500	1,129	2,700	2,700	200
<b>Total expenditures</b>	<b>220,714</b>	<b>187,382</b>	<b>55,905</b>	<b>415,343</b>	<b>380,200</b>	<b>192,818</b>
Surcharge revenue (County)	122,254	120,000	120,000	125,000	125,000	5,000
Surcharge revenue (State)	66,149	54,000	82,156	60,000	76,000	22,000
Other revenue/Audit Adjustment	-	1,000	1,000	1,000	1,000	-
Fund balance, beginning of year	352,564	440,424	320,253	467,504	467,504	27,080
<b>Total available revenue</b>	<b>540,967</b>	<b>615,424</b>	<b>523,409</b>	<b>653,504</b>	<b>669,504</b>	<b>54,080</b>
Additional revenue required to balance budget	32,311	12,382	(147,251)	229,343	178,200	165,818
Fund balance, end of year	320,253	428,042	467,504	238,161	289,304	(138,738)

**Lincoln County, Colorado**  
**Capital Projects - Budget Summary**  
**Budget - 2024**

	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024	Increase (Decrease)
<b>Expenditures:</b>						
<b>Capital acquisitions:</b>						
Sheriff Patrol Car	\$ 350,156	\$ -	\$ -	\$ 195,000	\$ 195,000	\$ 195,000
Sheriff Substation Lift	-	-	-	15,000	15,000	-
Jail Intercom System	-	-	-	33,000	33,000	-
O.E.M. Substation Upgrades	-	-	-	25,000	25,000	-
Sheriff Lexipol	-	48,000	46,377	-	-	(48,000)
Sheriff Phone System	-	26,500	17,109	-	-	(26,500)
Off System Bridge Match Transfer	-	-	-	765,721	765,721	-
Fairgrounds Improvements	-	35,000	42,755	35,000	35,000	-
Courthouse Parking Lot	-	450,000	-	450,000	450,000	-
Roundhouse Restoration	81,730	100,000	100,000	100,000	100,000	-
Roundhouse Maintenance	-	50,000	50,000	50,000	50,000	-
Carpet-County Offices	13,555	25,000	8,647	25,000	25,000	-
Roof Repair	-	-	-	130,000	130,000	130,000
Lobby Flooring	-	-	-	50,000	50,000	50,000
Jury Assembly Room Bathrooms	-	-	-	43,600	43,600	43,600
Landfill Gator	-	-	-	10,000	10,000	10,000
Maintenance Shop	40,839	-	-	-	-	-
Voter Service and Polling Center	20,714	250,000	205,177	-	-	(250,000)
Law Enforcement Limon Building	-	-	-	-	-	-
Landfill Compactor	249,150	-	-	-	-	-
Not specifically identified	324,411	250,000	29,003	250,000	250,000	-
Treasurer's fees	10,679	22,000	11,757	20,000	20,000	(2,000)
<b>Total expenditures</b>	<b>1,091,234</b>	<b>1,256,500</b>	<b>510,825</b>	<b>2,197,321</b>	<b>2,197,321</b>	<b>940,821</b>
Intergovernmental revenue	-	-	-	-	-	-
<b>Other revenue:</b>						
Other financing sources	-	-	-	-	-	-
Delinquent taxes	-	-	66	-	-	-
Interest	338	800	490	500	500	(300)
Specific ownership tax	68,837	65,000	65,000	65,000	65,000	-
Underfunded Courthouse Grant	-	-	-	34,850	34,850	34,850
Miscellaneous/Audit Adjustment	-	-	-	-	-	-
<b>Total other revenue</b>	<b>69,175</b>	<b>65,800</b>	<b>65,556</b>	<b>100,350</b>	<b>100,350</b>	<b>34,550</b>
<b>Total revenue</b>	<b>69,175</b>	<b>65,800</b>	<b>65,556</b>	<b>100,350</b>	<b>100,350</b>	<b>34,550</b>
<b>Fund balance, beginning of year</b>	<b>4,226,149</b>	<b>3,476,410</b>	<b>3,560,623</b>	<b>3,470,934</b>	<b>3,470,934</b>	<b>(5,476)</b>
<b>Total available revenue other than property taxes</b>	<b>4,295,324</b>	<b>3,542,210</b>	<b>3,626,179</b>	<b>3,571,284</b>	<b>3,571,284</b>	<b>29,074</b>
Additional revenue required to balance budget	(3,204,090)	(2,285,710)	(3,115,354)	(1,373,963)	(1,373,963)	911,747
Add: Appropriated fund balance, end of year	3,560,623	2,641,290	3,470,934	1,746,083	1,691,022	(950,268)
<b>Net total to be derived from property taxes</b>	<b>\$ 356,533</b>	<b>\$ 355,580</b>	<b>\$ 355,580</b>	<b>\$ 372,120</b>	<b>\$ 317,059</b>	<b>\$ (38,521)</b>
<b>CALCULATION OF MILL LEVY</b>						
Amount to be derived from property taxes	\$ 356,533	\$ 355,580	\$ 355,580	\$ 372,120	\$ 317,059	\$ 16,540
Add: Provision for uncollectibles/Audit	(537)	-	-	-	-	-
<b>Total amount of property taxes needed</b>	<b>\$ 355,996</b>	<b>\$ 355,580</b>	<b>\$ 355,580</b>	<b>\$ 372,120</b>	<b>\$ 317,059</b>	<b>\$ 16,540</b>
Assessed valuation	177,998,003	177,790,215	177,790,215	186,060,085	181,176,416	8,269,870
Mill Levy required	2.00	2.00	2.00	2.00	1.75	-

**Lincoln County, Colorado  
Landfill - Budget Summary  
Budget - 2024**

	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024	Increase (Decrease)
<b>Expenditures:</b>						
Operations - attached schedule	\$ 300,618	\$ 485,023	\$ 301,043	\$ 519,478	\$ 519,478	\$ 34,455
Audit Adjustment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>300,618</b>	<b>485,023</b>	<b>301,043</b>	<b>519,478</b>	<b>519,478</b>	<b>34,455</b>
<b>Intergovernmental revenue</b>						
	-	-	-	-	-	-
<b>Other revenue:</b>						
Specific ownership taxes	17,209	15,000	17,700	17,000	17,000	2,000
Delinquent taxes	-	-	17	-	-	-
Interest	168	200	175	200	200	-
User fees	111,368	115,000	108,400	110,000	110,000	(5,000)
Other-Miscellaneous	2,576	2,000	1,200	2,000	2,000	-
Proceeds from capital lease	-	-	-	-	-	-
<b>Total other revenue</b>	<b>131,321</b>	<b>132,200</b>	<b>127,492</b>	<b>129,200</b>	<b>129,200</b>	<b>(3,000)</b>
Fund balance, beginning of year	877,674	874,293	886,643	890,882	890,882	16,589
<b>Total available revenue other than property taxes</b>	<b>1,008,995</b>	<b>1,006,493</b>	<b>1,014,135</b>	<b>1,020,082</b>	<b>1,020,082</b>	<b>13,589</b>
Additional revenue required to balance budget	(708,377)	(521,470)	(713,092)	(500,604)	(500,604)	20,866
<b>Add fund balance:</b>						
Reserve for closure	386,643	199,260	390,882	186,664	181,780	(17,480)
Unappropriated	500,000	500,000	500,000	500,000	500,000	-
Fund balance, end of year	886,643	699,260	890,882	686,664	681,780	(17,480)
<b>Net total to be derived from property taxes</b>	<b>178,266</b>	<b>177,790</b>	<b>177,790</b>	<b>186,060</b>	<b>181,176</b>	<b>3,386</b>

**CALCULATION OF MILL LEVY**

Amount to be derived from property taxes	\$ 178,266	\$ 177,790	\$ 177,790	\$ 186,060	\$ 181,176	\$ 3,386
Add: Provision for uncollectibles/Audit	(268)	-	-	-	-	-
<b>Total amount of property taxes needed</b>	<b>\$ 177,998</b>	<b>\$ 177,790</b>	<b>\$ 177,790</b>	<b>\$ 186,060</b>	<b>\$ 181,176</b>	<b>\$ 3,386</b>
Assessed valuation	177,998,003	177,790,215	177,790,215	186,060,085	181,176,416	3,386,201
Mill Levy required	1.00	1.00	1.00	1.00	1.00	-

**Lincoln County, Colorado  
Landfill Expenditures  
Budget - 2024**

Expenditures	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
Personnel services:					
Salaries:					
Department head	\$ 50,736	\$ 53,256	\$ 53,496	\$ 55,416	\$ 55,416
Full time	77,568	82,668	82,668	93,132	93,132
Part time	-	2,000	-	2,000	2,000
Social security	10,072	10,965	10,825	11,810	11,810
Retirement	5,911	6,796	6,796	7,427	7,427
Medical & life insurance	57,745	61,438	61,342	70,293	70,293
Supplies:					
Office supplies	2,332	4,000	2,350	4,000	4,000
Repairs & maintenance	19,626	25,000	10,000	25,000	25,000
Alternative Daily Cover	21,450	25,000	25,000	25,000	25,000
Other services & charges					
Professional services	13,854	30,000	7,500	30,000	30,000
Education and training	23	3,500	-	3,500	3,500
Telephone	1,579	1,600	1,596	1,600	1,600
Tires	-	11,000	-	11,000	11,000
Advertising & notices	88	500	400	500	500
Utilities	1,447	1,500	1,500	1,500	1,500
Gas, fuel	16,563	13,000	17,000	17,000	17,000
Cell Completion Costs	-	50,000	-	50,000	50,000
Closure Costs	-	52,000	-	52,000	52,000
Recycling fees	8,000	9,000	8,200	9,000	9,000
Fees to state of Colorado	7,212	5,000	6,000	6,000	6,000
Expansion Characterization	-	30,000	-	30,000	30,000
All other:					
Treasurer's fees	6,412	6,500	6,300	6,500	6,500
Dues & meetings	-	300	70	300	300
Miscellaneous	-	-	-	-	-
Capital outlay	-	-	-	6,500	6,500
<b>Total expenditures</b>	<b>\$ 300,618</b>	<b>\$ 485,023</b>	<b>\$ 301,043</b>	<b>\$ 519,478</b>	<b>\$ 519,478</b>



**Lincoln County, Colorado  
Lodging Tax Tourism Fund  
Budget - 2024**

	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024	Increase (Decrease)
<b>Expenditures:</b>						
Tourism Program	\$ 131,966	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ -
Treasurer's fees	5,134	5,000	4,000	5,000	5,000	-
<b>Total expenditures</b>	<b>137,100</b>	<b>180,000</b>	<b>179,000</b>	<b>180,000</b>	<b>180,000</b>	<b>-</b>
<b>Intergovernmental revenue</b>						
Lodging tax revenue	171,143	160,000	110,000	140,000	140,000	(20,000)
Fund balance, beginning of year	207,048	217,048	241,091	172,091	172,091	(44,957)
<b>Total available revenue</b>	<b>378,191</b>	<b>377,048</b>	<b>351,091</b>	<b>312,091</b>	<b>312,091</b>	<b>(64,957)</b>
Additional revenue required to balance budget	(34,043)	20,000	69,000	40,000	40,000	20,000
Fund balance, end of year	241,091	197,048	172,091	132,091	132,091	(64,957)

**Lincoln County, Colorado**  
**Public Health Agency - Budget Summary**  
**Budget - 2024**

	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024	Increase (Decrease)
<b>Expenditures:</b>						
Operations - attached schedule	\$ 636,684	\$ 609,078	\$ 678,854	\$ 639,604	\$ 639,604	\$ 30,526
Audit Adjustment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>636,684</b>	<b>609,078</b>	<b>678,854</b>	<b>639,604</b>	<b>639,604</b>	<b>30,526</b>
Intergovernmental revenue	48,308	10,000	10,000	10,000	10,000	-
<b>Other revenue:</b>						
Delinquent Tax	-	-	-	-	-	-
Interest Apportionment	42	-	-	-	-	-
Specific ownership taxes	4,302	4,500	4,500	4,500	4,500	-
Nursing core contract	50,135	136,928	136,928	65,856	65,856	(71,072)
ARPA SLFRF	-	-	-	70,462	70,462	70,462
Insurance Fees	-	-	-	5,000	5,000	5,000
STEPP grant	29,548	36,128	36,128	50,000	50,000	13,872
CDC Workforce Funds	94,316	121,000	23,342	23,342	23,342	(97,658)
EPR	103,685	108,247	78,872	38,021	38,021	(70,226)
Imunization Contract	13,571	16,675	16,675	28,863	28,863	12,188
WIC CRS	36,995	36,562	48,562	37,294	37,294	732
Vital records	15,045	15,000	15,000	15,000	15,000	-
HPV	-	25,000	-	-	-	(25,000)
ELC Funding	143,712	100,000	80,000	39,856	39,856	(60,144)
Covid IMM	24,824	80,000	50,000	41,036	41,036	(38,964)
PHEP 1	16,886	-	-	-	-	-
Child Fatality	-	-	3,500	3,500	3,500	3,500
Medical Reserve Corps STTRONG	-	-	-	12,672	12,672	12,672
Medical Reserve Corps NACCHO	-	-	5,000	-	-	-
OGVP	-	-	9,793	-	-	-
CDC Infrastructure	-	-	21,657	82,346	82,346	82,346
PBG Grant	-	-	5,117	10,234	10,234	10,234
ARPA-COVID Funding	33,185	-	-	-	-	-
Miscellaneous	70	-	-	-	-	-
<b>Total other revenue</b>	<b>566,316</b>	<b>680,040</b>	<b>535,074</b>	<b>527,982</b>	<b>527,982</b>	<b>(152,058)</b>
Fund balance, beginning of year	195,026	170,913	217,532	128,200	128,200	(42,713)
<b>Total available revenue other than property taxes</b>	<b>809,650</b>	<b>860,953</b>	<b>762,606</b>	<b>666,182</b>	<b>666,182</b>	<b>(194,771)</b>
Additional revenue required to balance budget	(172,966)	(251,875)	(83,752)	(26,578)	(26,578)	225,297
Add: Appropriated fund balance, end of year	217,532	296,323	128,200	73,093	71,872	(224,451)
<b>Net total to be derived from property taxes</b>	<b>44,566</b>	<b>44,448</b>	<b>44,448</b>	<b>46,515</b>	<b>45,294</b>	<b>846</b>
<b>CALCULATION OF MILL LEVY</b>						
Amount to be derived from property taxes	\$ 44,566	\$ 44,448	\$ 44,448	\$ 46,515	\$ 45,294	\$ 846
Add: Provision for uncollectibles/Audit	(66)	-	-	-	-	-
<b>Total amount of property taxes needed</b>	<b>\$ 44,500</b>	<b>\$ 44,448</b>	<b>\$ 44,448</b>	<b>\$ 46,515</b>	<b>\$ 45,294</b>	<b>\$ 846</b>
Assessed valuation	177,998,003	177,790,215	177,790,215	186,060,085	181,176,416	3,386,201
Mill Levy required	0.25	0.25	0.25	0.25	0.25	-

**Lincoln County, Colorado  
Public Health Agency Expenditures  
Budget - 2024**

Expenditures	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024
<b>Personnel services:</b>					
<b>Salaries:</b>					
Department head	\$ 56,496	\$ 59,076	\$ 59,076	\$ 61,176	\$ 61,176
Full time	166,458	208,016	177,141	142,020	142,020
Part time	49,147	79,578	46,554	60,000	60,000
Doctor	1,200	1,200	1,200	1,200	1,200
Contract Labor	165	1,000	1,000	2,600	2,600
Social security	21,156	27,556	22,655	21,226	21,226
Retirement	5,313	7,185	7,185	8,594	8,594
Medical & life insurance	74,838	108,917	95,016	95,490	95,490
<b>Supplies:</b>					
Office supplies	2,814	5,500	5,500	6,500	6,500
Medical supplies	39	1,000	1,000	2,500	2,500
Repairs & maintenance	619	1,000	1,000	1,000	1,000
<b>Other services &amp; charges</b>					
Professional Services-KC Co	17,532	15,000	15,000	15,000	15,000
Telephone	5,788	7,500	3,700	7,500	7,500
Postage	115	450	450	500	500
Travel & transportation	1,460	2,000	2,000	2,500	2,500
Office rental	6,380	6,600	6,600	6,600	6,600
Immunize/Disease Prevention	16,136	30,000	30,000	30,000	30,000
Regional EPR	12,508	22,000	9,108	3,749	3,749
STEPP	1,772	6,000	6,000	7,426	7,426
COVID IMM	75,850	-	15,000	12,000	12,000
Lincoln ELC	69,701	-	50,000	25,000	25,000
OGVP	-	-	9,794	-	-
WIC	-	-	2,000	5,000	5,000
Child Fatality	-	-	3,500	3,500	3,500
MRC	-	-	2,500	15,172	15,172
CDC Workforce	-	-	70,000	-	-
CDC Infrastructure	-	-	15,000	65,000	65,000
COVID-Defense	2,335	-	-	-	-
PBG Grant	-	-	-	15,351	15,351
ARPA-Covid Funding	33,185	-	-	-	-
Marketing	-	-	-	2,500	2,500
<b>All other:</b>					
Treasurer's fees	7,521	6,500	7,875	6,500	6,500
Dues & meetings	2,337	4,000	4,000	5,000	5,000
Public Notices	211	3,000	3,000	3,000	3,000
Vital records	5,608	6,000	6,000	6,000	6,000
Audit Adjustment	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 636,684</b>	<b>\$ 609,078</b>	<b>\$ 678,854</b>	<b>\$ 639,604</b>	<b>\$ 639,604</b>

**Lincoln County, Colorado**  
**Lincoln Community Hospital - Budget Summary**  
**Budget - 2024**

	Actual Prior Year 2022	Adopted Budget 2023	Estimated Current Year 2023	Preliminary Budget 2024	Final Budget 2024	Increase (Decrease)
<b>Expenditures:</b>						
Operating Expenses	\$ 25,775,239	\$ 25,438,504	\$ 28,218,840	\$ 29,975,643	\$ 29,975,643	\$ 4,537,139
Depreciation	(765,807)	(644,582)	(787,452)	(1,200,000)	(1,200,000)	(555,418)
Interest Exp & Retirement of Debt	115,606	110,535	135,206	140,000	140,000	29,465
Capital purchases	1,699,428	-	500,000	3,000,000	3,000,000	3,000,000
<b>Total expenditures</b>	<b>26,824,466</b>	<b>24,904,457</b>	<b>28,066,594</b>	<b>31,915,643</b>	<b>31,915,643</b>	<b>7,011,186</b>
<b>Intergovernmental revenue</b>						
	-	-	-	-	-	-
<b>Other revenue:</b>						
Change in working capital						-
Operating revenues	23,558,678	32,661,404	25,992,927	26,772,715	26,772,715	(5,888,689)
Miscellaneous/ Non-Operating Revenue	826,100	73,334	2,574,278	3,000,000	3,000,000	2,926,666
Long term debt proceeds	(2,744,567)	-	-	-	-	-
<b>Total Other Revenue</b>	<b>21,640,211</b>	<b>32,734,738</b>	<b>28,567,205</b>	<b>29,772,715</b>	<b>29,772,715</b>	<b>(2,962,023)</b>
Cash balance at beginning of year	8,791,055	26,666,347	4,193,416	5,227,398	5,227,398	(21,438,949)
<b>Total available revenue other than property taxes</b>	<b>30,431,266</b>	<b>32,734,738</b>	<b>32,760,621</b>	<b>35,000,113</b>	<b>29,772,715</b>	<b>(2,962,023)</b>
Additional revenue required to balance budget	3,606,800	7,830,281	4,694,028	3,084,470	(2,142,928)	(9,973,209)
Add: cash balance, end of year	4,193,416	35,029,998	5,227,398	3,642,650	3,627,999	(31,401,999)
<b>Net total to be derived from property taxes</b>	<b>586,616</b>	<b>533,370</b>	<b>533,371</b>	<b>558,180</b>	<b>543,529</b>	<b>10,159</b>
<b>CALCULATION OF MILL LEVY</b>						
Amount to be derived from property taxes	586,616	533,370	533,371	558,180	543,529	10,159
<b>Total amount of property taxes needed</b>	<b>533,994</b>	<b>533,370</b>	<b>533,371</b>	<b>558,180</b>	<b>543,529</b>	<b>10,159</b>
Assessed Valuation	177,998,003	177,790,215	177,790,215	186,060,085	181,176,416	3,386,201
Mill Levy required	3.00	3.00	3.00	3.00	3.00	-

Lincoln County, Colorado  
Supplemental Schedule  
Lease/Purchase Agreements  
Budget – 2024

<u>Equipment Leased</u>	<u>2024 Lease Payment</u>	<u>Total Lease Buyout</u>	<u>Optional Renewal Terms</u>
2024 CAT Motor Grader	\$187,015.74	\$187,015.74	None
2024 CAT Motor Grader	\$53,619.00	\$53,619.00	None
TOTALS:	\$240,634.74	\$240,634.74	None

## Lincoln County Public Trustee

### 2024 Budget Message

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

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

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

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

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

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

If you have any questions or comments about this budget, please attend the public hearing on December 28, 2023, in the Lincoln County Commissioners Office, Courthouse, 103 3<sup>rd</sup> 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 2024 Budget Hearing for the Lincoln County Public Trustee Office will be conducted on Thursday, December 28, 2023 at 10:30 a.m., in the Lincoln County Commissioners Room, Courthouse, 103 3<sup>rd</sup> 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  
2024

	2023 6 Months	Estimated 2023	2024 PRE-BUDGET	2024 FINAL BUDGET
<b>REVENUE</b>				
Public Trustee Fees	\$ 1,530.00	\$ 3,530.00	\$ 12,500.00	\$ 12,500.00
<b>EXPENDITURES</b>				
Total Salary	\$ (1,530.00)	\$ (3,530.00)	\$ (12,500.00)	\$ (12,500.00)

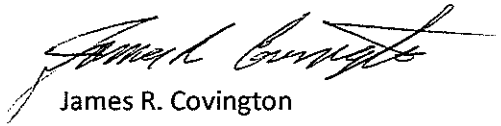


RESOLUTION

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 2024 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 28TH day of DECEMBER, 2023.

By:



James R. Covington

Public Trustee of Lincoln County, Colorado

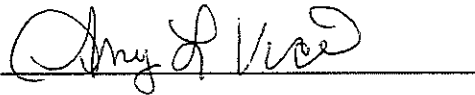
Notary:

STATE OF COLORADO) ss.

COUNTY OF LINCOLN)

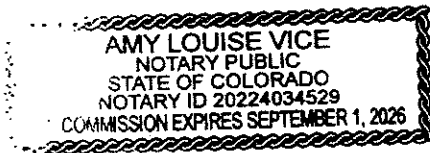
The foregoing resolution was acknowledged before me this 28<sup>th</sup> day of December, 2023 by James R. Covington as Public Trustee of Lincoln County, Colorado.

Witness my hand and official seal



Notary Public

My commission expires: Sept 1, 2026



At a regular meeting of the Board of County Commissioners of Lincoln County, Colorado, held in Hugo, Colorado, on December 28, 2023, there were present:

Douglas D. Stone Chairman	Present
Steve Burgess, Vice Chairman	Present
Wayne Ewing, Commissioner	Present
Stan Kimble, County Attorney	Present
Mindy Dutro, Acting Clerk of the Board	Present
Jacob Piper, County Administrator	Present

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

**RESOLUTION #1109** It was moved by Commissioner Ewing and seconded by Commissioner Burgess 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 2024 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 28, 2023, 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 2024:

General Fund	\$ 9,415,600
Road & Bridge Fund	9,825,631
Human Services Fund	3,823,611
Library Fund	74,935
Conservation Trust Fund	70,000
E911 Fund	380,200
Capital Projects Fund	2,197,321
Landfill Fund	519,478
Lodging Tax Fund	180,000

Public Health Agency Fund	639,604
Hospital Fund	31,915,643
Total	<hr/> \$59,042,023

**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	.50 mill
Capital Projects Fund	1.75 mills
Landfill Fund	1.00 mill
Public Health Agency Fund	.25 mill
Hospital Fund	3.00 mills
Total	<hr/> 47.50 mills
Less Temporary Property Tax Credit	
General Fund	-12.00 mills
Total	<hr/> 35.50 mills

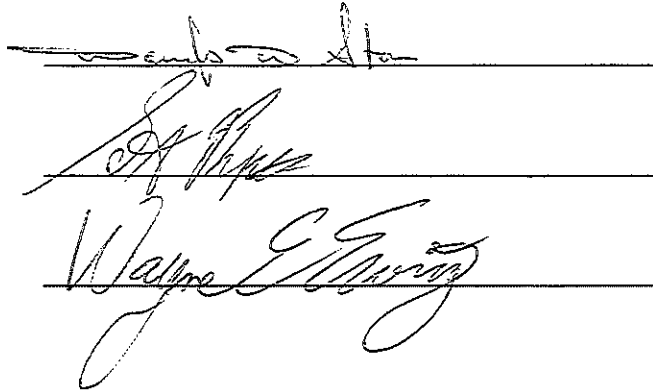
Page 3  
Resolution #1109  
December 28, 2023

Upon roll call the vote was:

Commissioner Ewing, Yes; Commissioner Burgess, Yes; Commissioner Stone, Yes.

The Chairman declared the motion carried and so ordered.

Board of County Commissioners  
of Lincoln County



The image shows three handwritten signatures, each written over a horizontal line. The signatures are written in cursive and appear to be those of the Board of County Commissioners.

ATTEST:

  
Acting Clerk of the Board

At a regular meeting of the Board of County Commissioners of Lincoln County, Colorado, held in Hugo, Colorado, on December 28, 2023, there were present:

Douglas D. Stone, Chairman	Present
Steve Burgess, Vice Chairman	Present
Wayne Ewing, Commissioner	Present
Stan Kimble, County Attorney	Present
Mindy Dutro, Acting Clerk of the Board	Present
Jacob Piper, County Administrator	Present

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

**RESOLUTION #1110** It was moved by Commissioner Burgess and seconded by Commissioner Ewing 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 28, 2023; 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 2024 from the revenue of each fund to each fund:

General Fund	\$ 9,415,600
Road & Bridge Fund	9,825,631
Human Services Fund	3,823,611
Library Fund	74,935
Conservation Trust Fund	70,000
E911 Fund	380,200
Capital Projects Fund	2,197,321
Landfill Fund	519,478
Lodging Tax Fund	180,000
Public Health Agency Fund	639,604
Hospital Fund	31,915,643
Total	<u>\$59,042,023</u>

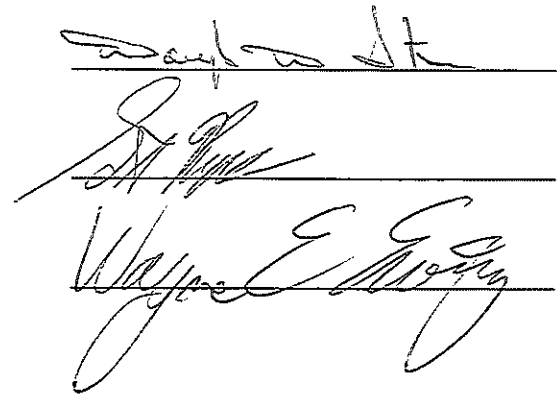
Page 2  
Resolution #1110  
December 28, 2023

Upon roll call the vote was:

Commissioner Ewing, Yes; Commissioner Burgess, Yes; Commissioner Stone, Yes.

The Chairman declared the motion carried and so ordered.

Board of County Commissioners  
of Lincoln County



The image shows three handwritten signatures, each written over a horizontal line. The signatures are in cursive and appear to be those of the Board of County Commissioners of Lincoln County.

ATTEST:

  
Acting Clerk of the Board

At a regular meeting of the Board of County Commissioners of Lincoln County, Colorado, held in Hugo, Colorado, on December 28, 2023, there were present:

Douglas D. Stone, Chairman	Present
Steve Burgess, Vice Chairman	Present
Wayne Ewing, Commissioner	Present
Stan Kimble, County Attorney	Present
Mindy Dutro, Acting Clerk of the Board	Present
Jacob Piper, County Administrator	Present

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

**RESOLUTION #1111** It was moved by Commissioner Ewing and seconded by Commissioner Burgess 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 \$181,176,416 for the budget year 2024 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	.50
Contingent Fund	0
Conservation Trust Fund	0
E911 Fund	0
Capital Projects Fund	1.75
Landfill Fund	1.00
Lodging Tax Fund	0
Public Health Agency Fund	.25
Hospital Fund	3.00
Total	<u>47.50 mills</u>
Less Temporary Property Tax Credit – General Fund	- 12.00 mills
Total	<u>35.50 mills</u>

Page 2  
Resolution #1111  
December 28, 2023

Upon roll call the vote was:


Commissioner Ewing, Yes; Commissioner Burgess, Yes; Commissioner Stone, Yes.

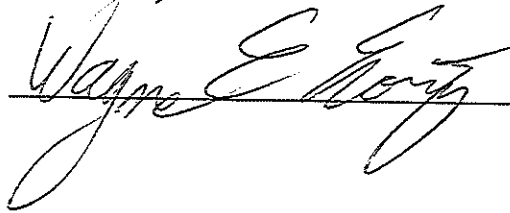
The Chairman declared the motion carried and so ordered.

Board of County Commissioners  
of Lincoln County

  
\_\_\_\_\_

ATTEST:

  
\_\_\_\_\_

  
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\_\_\_\_\_  
Acting Clerk of the Board