

# Lincoln County, Colorado

Budget - 2025

Lincoln County, Colorado  
Budget - 2025  
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Budget Message  
Budget - 2025 Lincoln County, Colorado

The 2025 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 \$8,305,769 from property taxes, a decrease of \$296,724 from 2024. 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 6 mills for the 2024 property taxes that are to be collected in 2025. This amount is \$1,049,150 which results in \$7,256,619 being collected in taxes.

The mill levy by fund is as follows:

General Fund – 31.00 mills	Road & Bridge Fund – 10.00 mills
Human Services Fund – 2.00 mills	Library Fund - 0.25 mill
Capital Projects Fund – 0.00 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 2025.


From the 2024 budget, 0.25 mills were transferred from the Library Fund to the General Fund, 1.75 mills were transferred from the Capital Projects Fund to the General Fund, and 2.5 mills were transferred from the Road & Bridge Fund to the General Fund to keep up with increasing expenses and decreasing revenues. The remaining mill allocations remained the same from the 2024 budget. The 31.00 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 6 mills are also included in the General Fund's 31.00 mill allocation. This results in 21.00 mills being applied to the General Fund. The Lincoln Community Hospital Fund is 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).

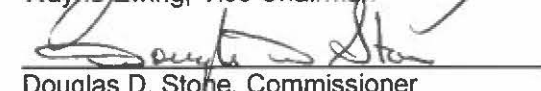
The expenditures budgeted in 2025 are necessary to maintain the programs at relatively the same level as in the prior year. Cost-of-living increases, as well as salary step increases as allowed by the county's pay schedules, were granted for 2025. The Road and Bridge Construction Budget has been adjusted 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. 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 0.00 mills to allocate additional funds to the Lincoln County General Fund. Capital projects for 2025 include repairs and replacement of the courthouse parking lot; two Sheriff patrol vehicles; firearm upgrades for the Sheriff's Office; plumbing upgrades for the Jail; new carpeting for the Courthouse; fairgrounds improvements; Roundhouse restoration; and unspecified capital projects, which are annually budgeted. Also included in the Capital Projects Budget is a transfer to the General Fund in the amount of \$450,000 that can be transferred at any time throughout 2025 to maintain a three-month operating reserve in the General Fund. A \$20,000 restroom design 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 2024 in the amount of \$16,000. Expenditures that were cut from preliminary budgets to balance the budget included one Sheriff Vehicle, excess expenditures for Sheriff repairs and maintenance, a portion of the remote monitoring software in the I.T. budget, additional roof repairs to the Courthouse, new lobby flooring in the courthouse, excess expenditures within unspecified capital projects, and an unfilled position in the Treasurer's Office, resulting in a total savings of \$516,350.

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:

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

  
\_\_\_\_\_  
Wayne Ewing, Vice Chairman

  
\_\_\_\_\_  
Douglas D. Stone, Commissioner

Budget prepared by Jacob Piper  
County Administrator, Budget Officer  
Date: December 6, 2024



**Lincoln County, Colorado  
Summary of Property Tax Revenue  
Budget - 2025**

County Fund	Prior Year 2023		Current Year 2024		Budget Year 2025		Increase (decrease) Between Budget And Current Year	
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
General	26.50	\$ 4,722,724	26.50	\$ 4,801,175	31.00	\$ 5,420,606	4.50	\$ 619,431
Road and Bridge	12.50	2,240,912	12.50	2,264,705	10.00	1,748,583	(2.50)	(516,122)
Human Services	2.00	362,133	2.00	362,353	2.00	349,717	-	(12,636)
Library	0.25	44,447	0.50	90,588	0.25	43,715	(0.25)	(46,873)
Conservation Trust	-	-	-	-	-	-	-	-
E911 Fund	-	-	-	-	-	-	-	-
Capital Projects	2.00	355,569	1.75	317,059	-	-	(1.75)	(317,059)
Landfill	1.00	177,785	1.00	177,790	1.00	174,858	-	(2,932)
Lodging Tax	-	-	-	-	-	-	-	-
Public Health Agency	0.25	44,451	0.25	45,294	0.25	43,715	-	(1,579)
Lincoln Comm Hosp	3.00	533,371	3.00	543,529	3.00	524,575	-	(18,954)
	47.50	8,481,392	47.50	8,602,493	47.50	8,305,769	-	(296,724)

**Lincoln County, Colorado  
Consolidated Budget Summary  
Budget - 2025**

	General Fund	Road and Bridge Fund	Human Services Fund	Library Fund	Conservation Trust
<b>BUDGET YEAR</b>					
Expenditures:	\$9,744,601	\$9,881,505	\$3,614,969	\$76,400	\$70,000
Available revenues:					
Property taxes (net)	5,420,606	1,748,583	349,717	43,715	-
Intergovernmental revenue	739,794	2,888,539	3,236,430	4,500	30,000
Other revenue	3,949,684	4,101,503	40,000	5,500	2,000
Deferred revenue	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-
Unappropriated fund balance - beginning	4,719,544	2,922,236	1,440,068	57,750	166,388
<b>Total</b>	<b>14,829,628</b>	<b>11,660,861</b>	<b>5,066,215</b>	<b>111,465</b>	<b>198,388</b>
Less Temporary property tax credit	1,049,150	-	-	-	-
Amount designated from fund balance	-	-	-	-	-
Less ending unappropriated fund balance	4,035,877	1,779,356	1,451,246	35,065	128,388
<b>Total revenue available</b>	<b>\$9,744,601</b>	<b>\$9,881,505</b>	<b>\$3,614,969</b>	<b>\$76,400</b>	<b>\$70,000</b>
Mill levy	31.00	10.00	2.00	0.25	0.00
<b>CURRENT YEAR</b>					
Expenditures:	\$8,871,190	\$5,191,324	\$3,505,925	\$76,257	\$0
Available revenues:					
Property taxes (net)	4,801,175	2,264,705	362,353	90,588	-
Intergovernmental revenue	292,100	2,660,535	3,184,350	6,703	30,000
Other revenue	4,023,149	379,578	43,231	8,500	2,000
Deferred revenue	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-
Unappropriated fund balance - beginning	6,648,427	2,808,742	1,356,059	28,216	134,388
<b>Total</b>	<b>15,764,851</b>	<b>8,113,560</b>	<b>4,945,993</b>	<b>134,007</b>	<b>166,388</b>
Less Temporary property tax credit	2,174,117	-	-	-	-
Amount designated from fund balance	-	-	-	-	-
Less ending unappropriated fund balance	4,719,544	2,922,236	1,440,068	57,750	166,388
<b>Total revenue available</b>	<b>\$8,871,190</b>	<b>\$5,191,324</b>	<b>\$3,505,925</b>	<b>\$76,257</b>	<b>\$0</b>
Mill levy	26.50	12.50	2.00	0.50	0.00
<b>PRIOR YEAR</b>					
Expenditures:	\$8,086,916	\$5,063,425	\$3,784,666	\$56,992	\$52,679
Available revenues:					
Property taxes (net)	4,722,724	2,240,912	362,133	44,447	-
Intergovernmental revenue	423,364	2,541,914	3,582,411	4,698	35,068
Other revenue	3,844,273	303,646	51,896	5,867	3,058
Deferred revenue	-	-	0	-	-
Proceeds from capital leases	-	-	-	-	-
Unappropriated fund balance - beginning	7,878,465	2,785,695	1,144,285	30,196	148,941
<b>Total</b>	<b>16,868,826</b>	<b>7,872,167</b>	<b>5,140,725</b>	<b>85,208</b>	<b>187,067</b>
Less Temporary property tax credit	2,133,483	-	-	-	-
Amount designated from fund balance	-	-	-	-	-
Less ending unappropriated fund balance	6,648,427	2,808,742	1,356,059	28,216	134,388
<b>Total revenue available</b>	<b>\$8,086,916</b>	<b>\$5,063,425</b>	<b>\$3,784,666</b>	<b>\$56,992</b>	<b>\$52,679</b>
Mill levy	26.50	12.50	2.00	0.25	0.00

**Lincoln County, Colorado  
Consolidated Budget Summary  
Budget - 2025**

	E911 Fund	Capital Projects Fund	Landfill Fund	Lodging Tax Fund	Public Health Agency Fund
<b>BUDGET YEAR</b>					
Expenditures:	\$483,354	\$2,560,221	\$545,065	\$180,000	\$645,585
Available revenues:					
Property taxes (net)	-	-	174,858	-	43,715
Intergovernmental revenue	225,000	45,400	-	-	-
Other revenue	1,000	16,000	132,500	140,000	513,175
Unappropriated fund balance - beginning	401,920	3,507,881	836,225	208,052	117,787
Total	627,920	3,569,281	1,143,583	348,052	674,677
Less ending unappropriated fund balance	144,566	1,009,060	598,518	168,052	29,092
Total revenue available	\$483,354	\$2,560,221	\$545,065	\$180,000	\$645,585
Mill levy	0.00	0.00	1.00	0.00	0.25
<b>CURRENT YEAR</b>					
Expenditures:	\$204,827	\$517,726	\$387,019	\$180,000	\$605,297
Available revenues:					
Property taxes (net)	-	317,059	177,790	-	45,294
Intergovernmental revenue	184,600	36,840	-	-	-
Other revenue	-	-	139,690	160,000	544,275
Unappropriated fund balance - beginning	422,147	3,671,708	905,764	228,052	133,515
Total	606,747	4,025,607	1,223,244	388,052	723,084
Less ending unappropriated fund balance	401,920	3,507,881	836,225	208,052	117,787
Total revenue available	\$204,827	\$517,726	\$387,019	\$180,000	\$605,297
Mill levy	0.00	1.75	1.00	0.00	0.25
<b>PRIOR YEAR</b>					
Expenditures:	\$84,221	\$404,541	\$289,369	\$160,935	\$615,302
Available revenues:					
Property taxes (net)	-	355,569	177,785	-	44,451
Intergovernmental revenue	186,115	40,057	-	-	-27,600
Other revenue	-	120,000	130,705	147,896	514,433
Unappropriated fund balance - beginning	320,253	3,560,623	886,643	241,091	217,533
Total	506,368	4,076,249	1,195,133	388,987	748,817
Less ending unappropriated fund balance	422,147	3,671,708	905,764	228,052	133,515
Total revenue available	\$84,221	\$404,541	\$289,369	\$160,935	\$615,302
Mill levy	0.00	2.00	1.00	0.00	0.25

**Lincoln County, Colorado  
Consolidated Budget Summary  
Budget - 2025**

	<u>Hospital Fund</u>	<u>Total</u>
<b>BUDGET YEAR</b>		
Expenditures:	<u>\$30,152,820</u>	<u>\$57,954,520</u>
Available revenues:		
Property taxes (net)	524,575	8,305,769
Intergovernmental revenue	-	7,169,663
Other revenue	28,270,075	37,171,437
Deferred revenue	-	-
Proceeds from capital leases	-	-
Unappropriated fund balance - beginning	1,880,481	16,258,332
Total	<u>30,675,131</u>	<u>68,905,201</u>
Less Temporary property tax credit	-	1,049,150
Less ending unappropriated fund balance	522,311	9,901,531
Total revenue available	<u>\$30,152,820</u>	<u>\$57,954,520</u>
Mill levy	3.00	47.50
<b>CURRENT YEAR</b>		
Expenditures:	<u>\$31,474,165</u>	<u>\$51,013,730</u>
Available revenues:		
Property taxes (net)	543,529	8,602,493
Intergovernmental revenue	-	6,395,128
Other revenue	29,210,400	34,510,822
Deferred revenue	-	0
Proceeds from capital leases	-	-
Unappropriated fund balance - beginning	3,600,717	19,937,735
Total	<u>33,354,646</u>	<u>69,446,178</u>
Less Temporary property tax credit	-	2,174,117
Less ending unappropriated fund balance	1,880,481	16,258,332
Total revenue available	<u>\$31,474,165</u>	<u>\$51,013,730</u>
Mill levy	3.00	47.50
<b>PRIOR YEAR</b>		
Expenditures:	<u>\$30,581,990</u>	<u>\$49,181,036</u>
Available revenues:		
Property taxes (net)	533,371	8,481,392
Intergovernmental revenue	-	6,786,027
Other revenue	29,740,378	34,862,152
Deferred revenue	-	-
Proceeds from capital leases	-	-
Unappropriated fund balance - beginning	3,908,958	21,122,683
Total	<u>34,182,707</u>	<u>71,252,254</u>
Less Temporary property tax credit	-	2,133,483
Less ending unappropriated fund balance	3,600,717	19,937,735
Total revenue available	<u>\$30,581,990</u>	<u>\$49,181,036</u>
Mill levy	3.00	47.50

**Lincoln County, Colorado  
General Fund - Budget Summary  
Budget - 2025**

	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025	Increase (Decrease)
<b>Expenditures:</b>						
General government	\$ 4,451,969	\$ 5,006,904	\$ 4,899,499	\$ 5,180,896	\$ 5,056,808	\$ 49,904
District attorney	160,291	171,057	171,057	189,018	180,226	9,169
Public safety	2,779,737	3,062,389	3,070,809	3,395,731	3,370,731	308,342
Health & hospitals	30,996	33,796	28,276	28,850	28,850	(4,946)
Auxiliary services	500,428	561,632	529,657	583,463	583,463	21,831
Pass-through grants	163,495	579,822	171,892	524,523	524,523	(55,299)
<b>Total expenditures</b>	<b>8,086,916</b>	<b>9,415,600</b>	<b>8,871,190</b>	<b>9,902,481</b>	<b>9,744,601</b>	<b>329,001</b>
Intergovernmental revenue	423,364	679,150	292,100	739,794	739,794	60,644
Other revenue	3,844,273	3,628,684	4,023,149	3,499,684	3,949,684	321,000
Fund balance at beginning of year	7,878,465	6,494,949	6,648,427	4,719,544	4,719,544	(1,775,405)
<b>Total available revenue other than property taxes</b>	<b>12,146,102</b>	<b>10,802,783</b>	<b>10,963,676</b>	<b>8,959,022</b>	<b>9,409,022</b>	<b>(1,393,761)</b>
Additional revenue required to balance budget	(4,059,186)	(1,387,183)	(2,092,486)	943,459	335,579	1,722,762
Temporary property tax credit	2,133,483	2,174,117	2,174,117	2,098,854	1,049,150	(1,124,967)
Add: Appropriated fund balance, end of year	6,648,427	4,014,241	4,719,544	2,379,726	4,035,877	21,636
<b>Net total to be derived from property taxes</b>	<b>\$ 4,722,724</b>	<b>\$ 4,801,175</b>	<b>\$ 4,801,175</b>	<b>\$ 5,422,039</b>	<b>\$ 5,420,606</b>	<b>\$ 619,431</b>
<b>CALCULATION OF MILL LEVY</b>						
Amount to be derived from property taxes	\$ 4,711,441	\$ 4,801,175	\$ 4,801,175	\$ 5,422,039	\$ 5,420,606	\$ 619,431
Add: Provision for uncollectibles/Audit	11,283	-	-	-	-	-
<b>Total amount of property taxes needed</b>	<b>\$ 4,711,441</b>	<b>\$ 4,801,175</b>	<b>\$ 4,801,175</b>	<b>\$ 5,422,039</b>	<b>\$ 5,420,606</b>	<b>\$ 619,431</b>
Assessed valuation	177,790,215	181,176,416	181,176,416	174,904,473	174,858,262	(6,318,154)
Mill Levy required	26.50	26.50	26.50	31.00	31.00	4.50



**Lincoln County, Colorado**  
**Summary of General Fund Expenditures**  
**Budget - 2025**

<u>Expenditures</u>	Actual Prior Year 2023	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025	Increase (Decrease)
<b>General Government:</b>					
Office of the Board	\$ 290,228	\$ 286,052	\$ 313,133	\$ 313,133	\$ 27,081
Administrator	117,868	125,420	134,160	134,160	8,739
Administrative expenses	2,612,750	2,871,386	2,939,636	2,869,035	(2,351)
Land Use	60,366	65,645	69,813	69,813	4,168
County Attorney	39,435	46,971	73,000	73,000	26,029
Council of Governments	16,303	15,500	21,500	21,500	6,000
Clerk & Recorder	328,377	327,042	359,388	359,388	32,346
County Elections	144,292	171,750	174,640	174,640	2,890
County Treasurer	262,762	294,513	310,467	267,318	(27,195)
County Assessor	315,059	309,347	374,115	374,115	64,768
Building Maintenance	247,327	278,483	285,604	285,604	7,121
Information Technology	15,417	105,601	123,101	112,763	7,162
County Land Surveyor	1,785	1,789	2,339	2,339	550
<b>Total General Government</b>	<b>4,451,969</b>	<b>4,899,499</b>	<b>5,180,896</b>	<b>5,056,808</b>	<b>157,308</b>
<b>Judicial:</b>					
District Attorney	160,291	171,057	189,018	180,226	9,169
<b>Total Judicial</b>	<b>160,291</b>	<b>171,057</b>	<b>189,018</b>	<b>180,226</b>	<b>9,169</b>
<b>Public Safety:</b>					
County Sheriff	1,090,538	1,169,957	1,472,650	1,447,650	277,693
County Jail	1,555,848	1,752,047	1,727,730	1,727,730	(24,317)
County Coroner	83,430	112,698	126,628	126,628	13,930
Fire Control	1,000	1,500	1,500	1,500	-
Emergency Management	48,921	34,607	67,223	67,223	32,616
<b>Total Public Safety</b>	<b>2,779,737</b>	<b>3,070,809</b>	<b>3,395,731</b>	<b>3,370,731</b>	<b>299,922</b>
<b>Subtotal carried to page 5. (b)</b>	<b>\$ 7,391,997</b>	<b>\$ 8,141,365</b>	<b>\$ 8,765,645</b>	<b>\$ 8,607,765</b>	<b>\$ 466,399</b>

**Lincoln County, Colorado**  
**Summary of General Fund Expenditures**  
**Budget - 2025**

Expenditures	Actual Prior Year 2023	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025	Increase (Decrease)
Subtotal - Carried from Page 5. (a)	\$ 7,391,997	\$ 8,141,365	\$ 8,765,645	\$ 8,607,765	\$ 466,399
Health & Hospital:					
Health Inspector	9,080	9,080	9,080	9,080	-
Ambulance Service	7,200	6,000	6,000	6,000	-
Developmentally Disabled	14,716	9,196	9,770	9,770	574
Emergency Medical Services	-	4,000	4,000	4,000	-
Total Health & Hospital	30,996	28,276	28,850	28,850	574
Auxiliary					
Extension Service	140,185	147,598	151,048	151,048	3,450
Fairgrounds	160,432	164,087	182,253	182,253	18,166
Veterans Office	17,696	28,556	34,208	34,208	5,652
Weed Control	182,115	189,416	215,954	215,954	26,538
Total Auxiliary Services	500,428	529,657	583,463	583,463	53,806
Pass-through Grants:					
Community Development Block Grant	92,800	-	406,000	406,000	406,000
EMS Subsidy	5,300	40,000	40,000	40,000	-
Victims Assistance	65,395	73,085	78,523	78,523	5,438
Rural Economic Development Initiative Grant	-	58,807	-	-	(58,807)
Total Pass-through Grants	163,495	171,892	524,523	524,523	352,631
Total Expenditures	\$ 8,086,916	\$ 8,871,190	\$ 9,902,481	\$ 9,744,601	\$ 873,410

**Lincoln County, Colorado**  
**General Fund**  
**Revenue Other Than Current Property Taxes**  
**Budget - 2025**

	Actual Prior Year 2023	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025	Increase (Decrease)
<b>Intergovernmental:</b>					
<b>State:</b>					
Veterans Office	12,646	10,000	10,000	10,000	-
Veterans Office Washington Reimbursement	-	4,800	8,950	8,950	-
Cigarette taxes	1,309	1,400	1,000	1,000	(400)
Emergency Management	31,698	33,979	33,979	33,979	-
18th Judicial Proportionate Share	2,745	1,000	1,000	1,000	-
DOW-PILT Impact Assistance	537	537	537	537	-
State of Colorado - Human Services	78,742	51,323	62,064	62,064	10,741
<b>Other governmental units:</b>					
EMS Subsidy	-	40,000	40,000	40,000	-
Community Development Block Grant	92,800	-	406,000	406,000	406,000
Victims Assistance	22,300	46,600	46,600	46,600	-
Court Security Grant	39,269	42,000	129,664	129,664	87,664
Karval Water Users	1,654	1,654	-	-	(1,654)
Garage REDI Grant	139,664	-	-	-	-
World's Wonder View Tower REDI Grant	-	58,807	-	-	(58,807)
Other Grants	-	-	-	-	-
<b>Total intergovernmental revenue</b>	<b>\$ 423,364</b>	<b>\$ 292,100</b>	<b>\$ 739,794</b>	<b>\$ 739,794</b>	<b>\$ 447,694</b>
<b>Other revenue:</b>					
<b>Taxes:</b>					
Delinquent property taxes	185	-	-	-	-
Specific ownership tax	199,762	208,000	200,000	200,000	(8,000)
Sales tax	2,601,235	2,400,000	2,400,000	2,400,000	-
Sub Tax Revenue	1,405	1,330	1,300	1,300	(30)
Mineral Severance Tax	22,918	11,734	10,000	10,000	(1,734)
<b>Charges for services:</b>					
Administrative Fees	8,970	9,695	9,000	9,000	(695)
Advertising Fees	4,882	3,800	3,800	3,800	-
Late Filing Fees	1,419	-	-	-	-
Reimbursements, Refunds, Rebates	19,381	6,575	-	-	(6,575)
Bad Checks	212	-	-	-	-
Sheriff's Fees	30,693	32,500	32,000	32,000	(500)
County Clerk Fees	120,214	114,000	115,000	115,000	1,000
Treasurer's Fees	244,742	247,000	240,000	240,000	(7,000)
Assessor's Fees	5,235	7,394	6,000	6,000	(1,394)
Auxiliary Fees - Fairgrounds	6,049	7,390	7,000	7,000	(390)
Coroner Fees	4,617	5,500	1,000	1,000	(4,500)
Land Use fees	11,876	22,601	4,000	4,000	(18,601)
Election revenue - other gov'ts	2,857	5,134	3,000	3,000	(2,134)
Sheriff Medical Reimbursements	213,933	210,000	235,000	235,000	25,000
Model Traffic Code	41,872	60,000	60,000	60,000	-
Fines	-	-	-	-	-
<b>Miscellaneous receipts:</b>					
Interest earnings	381,665	593,521	150,000	150,000	(443,521)
Rent-Social Services	22,584	22,584	22,584	22,584	-
Insurance claims	11,739	41,202	-	-	(41,202)
Sales of fixed assets	10,238	-	-	-	-
Capital Credits	4,908	128	-	-	(128)
Certificate Premium Bid	2,045	-	-	-	-
Certificate of Purchase	2,060	19	-	-	(19)
OJP SCAAP Funds	-	-	-	-	-
SMM	13,011	12,903	-	-	(12,903)
American Rescue Plan Funds	138	121	-	-	(121)
Transfer from Capital Projects	-	-	-	450,000	450,000
Miscellaneous	4,129	18	-	-	(18)
Audit Adjustment	(150,701)	-	-	-	-
<b>Total Other Revenue</b>	<b>\$ 3,844,273</b>	<b>\$ 4,023,149</b>	<b>\$ 3,499,684</b>	<b>\$ 3,949,684</b>	<b>\$ (73,465)</b>
<b>Total Revenue Other Than Property Taxes</b>	<b>\$ 4,267,637</b>	<b>\$ 4,315,249</b>	<b>\$ 4,239,478</b>	<b>\$ 4,689,478</b>	<b>\$ 374,229</b>

**Lincoln County, Colorado  
General Fund Expenditures  
Office of the Board  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
Personnel services:					
Salaries					
Department head	\$ 192,181	\$ 192,423	\$ 192,423	\$ 217,587	\$ 217,587
Social security	14,702	14,720	14,720	16,645	16,645
Other services & charges:					
Telephone	346	400	345	350	350
Travel & transportation	12,899	12,000	12,000	12,000	12,000
All other:					
Dues & meetings	3,541	4,000	4,000	4,000	4,000
Letters and Notices	1,523	600	1,200	1,000	1,000
CCI Dues	12,000	12,760	12,760	12,951	12,951
Ports 2 Plains, Pro15, FTZ	2,636	5,000	2,700	5,000	5,000
Economic Development	45,400	45,904	45,904	43,600	43,600
Regional Affordable Housing	5,000	-	-	-	-
<b>Total expenditures</b>	<b>\$ 290,228</b>	<b>\$ 287,807</b>	<b>\$ 286,052</b>	<b>\$ 313,133</b>	<b>\$ 313,133</b>

**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Office of the Board  
 Budget - 2025**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 192,423	\$ 217,587	\$ 217,587
Deputy			
Full time			
Part time			
Other			
 Total	<u>\$ 192,423</u>	<u>\$ 217,587</u>	<u>\$ 217,587</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 - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
Personnel services:					
Workers' comp	\$ 14,030	\$ 16,445	\$ 14,511	\$ 16,107	\$ 13,600
Medical insurance	1,229,681	1,385,251	1,393,636	1,511,475	1,480,775
Supplies:					
Office Supplies	8,426	7,500	6,000	7,500	7,500
Repairs & maintenance	-	5,000	-	5,000	5,000
Postage Machine	-	12,000	1,196	-	-
Other services & charges:					
Professional services - audit	17,153	17,000	17,300	17,500	17,500
Advertising & notices	2,734	7,500	2,500	5,000	5,000
Liability insurance	190,832	225,010	225,087	249,847	212,638
Other- retirement	279,533	283,659	285,523	289,589	289,589
IT services & telephone expense	2,856	-	-	-	-
Ransomware Software	26,620	-	-	-	-
Accounting/Payroll	31,130	30,000	30,000	30,000	30,000
All other:					
Treasurer's fees	95,075	100,000	96,500	100,000	100,000
Amend #1 - hospital tax increase	712,072	724,706	756,100	699,618	699,433
Cafeteria Plan	2,208	3,000	2,083	3,000	3,000
Outside Grant Writing	400	5,000	950	5,000	5,000
ARPA Transfers to Towns	-	-	40,000	-	-
<b>Total expenditures</b>	<b>\$ 2,612,750</b>	<b>\$ 2,822,071</b>	<b>\$ 2,871,386</b>	<b>\$ 2,939,636</b>	<b>\$ 2,869,035</b>

**Lincoln County, Colorado  
General Fund Expenditures  
Land Use  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
<b>Personnel services:</b>					
Salaries					
Department head	\$ 48,936	\$ 51,096	\$ 51,096	\$ 52,536	\$ 52,536
Part Time	-	-	-	-	-
Social security	3,747	4,062	4,062	4,177	4,177
<b>Supplies</b>					
Office supplies	620	1,000	919	1,000	1,000
Postage	177	1,000	1,000	1,000	1,000
<b>Other services &amp; charges</b>					
Contract labor	-	450	450	450	450
Professional services	304	3,000	3,000	3,000	3,000
Telephone	346	400	131	400	400
Travel & transportation	2,275	2,500	1,612	3,000	3,000
Advertising & notices	536	1,250	747	1,250	1,250
Printer	261	-	-	-	-
<b>All other:</b>					
Dues & meetings	3,164	3,000	2,628	3,000	3,000
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 60,366</b>	<b>\$ 67,758</b>	<b>\$ 65,645</b>	<b>\$ 69,813</b>	<b>\$ 69,813</b>

**Lincoln County, Colorado**  
**Personnel and Capital Outlay Worksheet**  
**Land Use**  
**Budget - 2025**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 51,096	\$ 52,536	\$ 52,536
Deputy			
Full time			
Part time	\$ -	\$ -	\$ -
Total	<u>\$51,096</u>	<u>\$52,536</u>	<u>\$52,536</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 - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
<b>Personnel services:</b>					
Salaries					
Department head	\$ 34,644	\$ 42,040	\$ 42,040	\$ 72,000	\$ 72,000
Social security	2,650	3,216	3,216	-	-
Overtime Earnings					
<b>All other:</b>					
Office supplies	1,034	1,500	545	-	-
Dues and Meetings	1,107	1,000	1,170	1,000	1,000
Contingent litigation	-	10,000	-	-	-
<b>Total expenditures</b>	<b>\$ 39,435</b>	<b>\$ 57,756</b>	<b>\$ 46,971</b>	<b>\$ 73,000</b>	<b>\$ 73,000</b>

**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 County Attorney  
 Budget - 2025**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 42,040	\$ 72,000	\$ 72,000
Deputy			
Full time			
Part time			
Other			
Total	<u>\$ 42,040</u>	<u>\$ 72,000</u>	<u>\$ 72,000</u>

**Capital outlay:**

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



**Lincoln County, Colorado  
General Fund Expenditures  
Administrator  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
<b>Personnel services:</b>					
<b>Salaries</b>					
Department head	\$ 64,440	\$ 67,320	\$ 67,320	\$ 68,760	\$ 68,760
Assistant	40,896	42,546	42,546	43,896	43,896
Part Time	-	5,000	-	5,000	5,000
Social security	8,200	9,132	8,734	9,354	9,354
<b>Other services &amp; charges:</b>					
Telephone	1,883	1,950	1,470	1,500	1,500
Office supplies	2,018	2,500	2,500	2,500	2,500
Postage	122	500	300	500	500
Travel & transportation	19	1,000	1,400	1,500	1,500
<b>All other:</b>					
Dues & meetings	290	1,000	1,000	1,000	1,000
ACCA district meetings	-	150	150	150	150
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 117,868</b>	<b>\$ 131,098</b>	<b>\$ 125,420</b>	<b>\$ 134,160</b>	<b>\$ 134,160</b>

**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Administrator  
 Budget - 2025**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 67,320	\$ 68,760	\$ 68,760
Assistant	42,546	43,896	43,896
Full time	<u>109,866</u>	<u>112,656</u>	<u>112,656</u>
Part time	-	5,000	5,000
Other	-	-	-
Total	<u>\$ 109,866</u>	<u>\$ 117,656</u>	<u>\$ 117,656</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 - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
Personnel services					
Salary					
Department head	\$ 1,655	\$ 1,659	\$ 1,659	\$ 1,659	\$ 1,659
Social Security	130	127	130	130	130
Supplies & Charges					
Operating Supplies	-	150	-	150	150
Travel and Transportation	-	400	-	400	400
Capital Outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 1,785</b>	<b>\$ 2,336</b>	<b>\$ 1,789</b>	<b>\$ 2,339</b>	<b>\$ 2,339</b>

**Lincoln County, Colorado**  
**Personnel and Capital Outlay Worksheet**  
**County Land Surveyor**  
**Budget - 2025**

**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 - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
<b>Personnel services:</b>					
Salaries					
Part time	\$ -	\$ -	\$ -	\$ -	\$ -
Social security	-	-	-	-	-
<b>Supplies:</b>					
Repairs, maintenance & fuel	462	3,000	-	3,000	3,000
<b>Other services &amp; charges</b>					
Physicals & Drug Screens	-	-	-	-	-
Travel & transportation	341	1,500	-	1,500	1,500
Other - County share	12,000	12,000	12,000	13,500	13,500
<b>All other:</b>					
Marketing project	3,500	3,500	3,500	3,500	3,500
<b>Total expenditures</b>	<b>\$ 16,303</b>	<b>\$ 20,000</b>	<b>\$ 15,500</b>	<b>\$ 21,500</b>	<b>\$ 21,500</b>

**Lincoln County, Colorado  
Personnel and Capital Outlay Worksheet  
Council of Governments  
Budget - 2025**

**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 - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
<b>Personnel services:</b>					
<b>Salaries:</b>					
Department head	\$ 65,938	\$ 66,077	\$ 66,077	\$ 66,077	\$ 66,077
Deputy	43,384	59,076	47,000	60,516	60,516
Full time (Finance Dir.)	101,976	53,256	53,256	54,696	54,696
Driver examiner	50,064	51,504	51,504	52,944	52,944
Recording Deputy	-	51,600	51,600	53,040	53,040
Social security	19,210	22,182	21,200	22,640	22,640
<b>Supplies:</b>					
Office supplies	11,961	6,000	6,000	6,000	6,000
Telephone	5,911	6,000	5,690	6,000	6,000
Postage	6,087	5,000	4,710	6,000	6,000
Travel & Transportation	1,282	1,000	650	1,500	1,500
Advertising & notices	131	100	105	100	100
Maintenance contracts	14,903	16,600	16,150	17,525	17,525
I/T operating supplies	2,350	-	-	-	-
Education & Training	649	2,500	900	2,500	2,500
<b>All other:</b>					
Dues & meetings	4,531	4,349	2,200	4,850	4,850
Capital Outlay	-	5,000	-	5,000	5,000
<b>Total expenditures</b>	<b>\$ 328,377</b>	<b>\$ 350,244</b>	<b>\$ 327,042</b>	<b>\$ 359,388</b>	<b>\$ 359,388</b>

**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Clerk & Recorder - Operations  
 Budget - 2025**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 66,077	\$ 66,077	\$ 66,077
Chief Deputy	47,000	60,516	60,516
Full time Finance Director	53,256	54,696	54,696
Recording Deputy	-	53,040	53,040
Driver Examiner	51,504	52,944	52,944
 Total	 <u>\$ 217,837</u>	 <u>\$ 287,273</u>	 <u>\$ 287,273</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 - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
<b>Personnel services:</b>					
Salaries					
Deputy	\$ 47,280	\$ 49,440	\$ 49,440	\$ 50,880	\$ 50,880
Full time	49,888	45,396	45,396	47,556	47,556
Social security	7,558	7,539	7,539	7,826	7,826
<b>Supplies:</b>					
Office supplies	935	800	1,200	1,000	1,000
Operating supplies	10,070	30,300	30,300	13,725	13,725
<b>Other services &amp; charges</b>					
Judges	1,671	7,450	5,500	4,875	4,875
Postage	2,077	4,180	1,600	3,640	3,640
Travel & transportation	572	750	750	750	750
Advertising & notices	145	1,000	500	250	250
Professional services	-	6,600	2,200	2,500	2,500
Maintenance contracts	20,902	21,320	21,320	19,263	19,263
R&M of equipment	-	1,000	-	1,000	1,000
<b>All other:</b>					
Dues & meetings	1,125	2,425	1,000	2,075	2,075
Education & training	904	5,200	4,900	14,200	14,200
Background checks	36	100	105	100	100
Capital outlay	-	5,000	-	5,000	5,000
IT Services	1,129	-	-	-	-
<b>Total expenditures</b>	<b>\$ 144,292</b>	<b>\$ 188,500</b>	<b>\$ 171,750</b>	<b>\$ 174,640</b>	<b>\$ 174,640</b>

**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Clerk & Recorder - Elections  
 Budget - 2025**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Deputy I	49,440	50,880	50,880
Clerk II	45,396	47,556	47,556
<b>Total</b>	<b>\$ 94,836</b>	<b>\$ 98,436</b>	<b>\$ 98,436</b>

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
County Treasurer  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
Personnel services:					
Salaries					
Department head	\$ 66,077	\$66,077	\$66,077	\$66,077	\$66,078
Chief Deputy	64,836	66,276	66,276	67,716	67,716
Deputy	49,440	70,880	50,880	-	-
Clerk	-	-	-	39,972	-
Part time/Full time	-	-	-	17,064	17,064
Part time	8,033	7,500	16,400	-	-
Social security	13,854	14,965	14,965	14,973	11,795
Supplies:					
Office supplies	8,468	8,600	8,600	8,600	8,600
Other services & charges:					
Telephone	3,578	4,750	3,950	4,750	4,750
Postage	9,606	-	250	18,000	18,000
Advertising & notices	4,014	6,600	5,000	6,600	6,600
Other - Bogus Sales	581	600	200	600	600
All other:					
Dues & meetings	5,533	6,000	5,500	5,500	5,500
Miscellaneous	-	4,000	2,900	3,500	3,500
Office Equipment					
Copier	10,587	3,500	3,500	3,500	3,500
Calculators, Printers	-	-	-	-	-
Postage Meter	-	850	850	850	850
Check Scanners	-	1,600	2,300	2,400	2,400
Desk	-	-	-	3,500	3,500
Computer:					
Tyler computer system	18,155	46,865	46,865	46,865	46,865
<b>Total expenditures</b>	<b>\$ 262,762</b>	<b>\$ 309,063</b>	<b>\$ 294,513</b>	<b>\$ 310,467</b>	<b>\$ 267,318</b>

**Lincoln County, Colorado**  
**Personnel and Capital Outlay Worksheet**  
**County Treasurer**  
**Budget - 2025**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 66,077	\$ 66,077	\$ 66,078
Deputy II	66,276	67,716	67,716
Deputy I	50,880	-	-
Clerk	-	39,972	-
Part time / Full time 3/7 time	-	17,064	17,064
Part time	16,400	-	-
<b>Total</b>	<b>\$ 199,633</b>	<b>\$ 190,829</b>	<b>\$ 150,858</b>

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
County Assessor  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
<b>Personnel services:</b>					
Salaries					
Department head	\$ 65,938	\$ 66,077	\$ 66,077	\$ 66,077	\$ 66,077
Deputy	53,664	55,164	55,164	56,664	56,664
Full time	120,060	125,657	118,400	132,054	132,054
Part time	-	5,000	-		
Social security	18,203	19,406	19,406	20,000	20,000
<b>Supplies:</b>					
Office supplies	10,233	10,000	8,000	10,000	10,000
<b>Other services &amp; charges:</b>					
Telephone	3,278	3,276	2,880	3,000	3,000
Internet fees	1,020	1,200	1,020	1,200	1,200
Postage	2,269	2,450	1,300	1,450	1,450
Travel & transportation	221	2,000	1,500	2,000	2,000
Advertising & notices	144	820	300	820	820
Maintenance contracts	2,466	3,000	2,500	3,000	3,000
Tyler computer system	34,195	63,850	28,000	63,850	63,850
<b>All other:</b>					
Dues & meetings	3,368	4,000	3,800	5,000	5,000
Education & training	-	4,000	1,000	4,000	4,000
Capital outlay	-	2,950	-	5,000	5,000
<b>Total expenditures</b>	<b>\$ 315,059</b>	<b>\$ 368,850</b>	<b>\$ 309,347</b>	<b>\$ 374,115</b>	<b>\$ 374,115</b>

**Lincoln County, Colorado  
Personnel and Capital Outlay Worksheet  
County Assessor  
Budget - 2025**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 66,077	\$ 66,077	\$ 66,077
Deputy	55,164	56,664	56,664
Full time			
Clerk I	36,972	41,712	41,712
Appraiser Clerk I/Clerk II	41,172	43,246	43,246
Deputy I	45,696	47,096	47,096
Total Full Time	123,840	132,054	132,054
Total	<u>\$ 245,081</u>	<u>\$ 254,795</u>	<u>\$ 254,795</u>

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
Maintenance of Building and Plant  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
<b>Personnel services:</b>					
Salaries					
Full time	\$ 86,820	\$ 89,218	\$ 89,218	\$ 92,938	\$ 92,938
Part Time	10,138	12,000	12,000	12,300	12,300
Social security	7,428	8,047	8,047	8,366	8,366
<b>Supplies:</b>					
Operating supplies	7,516	10,000	10,000	10,000	10,000
Repairs & maintenance	49,860	55,000	80,000	55,000	55,000
<b>Other charges &amp; services:</b>					
Utilities - heat	34,532	35,000	20,000	35,000	35,000
Utilities - electricity	46,815	60,000	54,000	60,000	60,000
Utilities - water	4,218	8,000	5,218	7,000	7,000
Internet	-	-	-	-	-
Capital Outlay	-	5,000	-	5,000	5,000
<b>Total expenditures</b>	<b>\$ 247,327</b>	<b>\$ 282,265</b>	<b>\$ 278,483</b>	<b>\$ 285,604</b>	<b>\$ 285,604</b>

**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Maintenance of Building and Plant  
 Budget - 2025**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Full time			
Janitorial	\$ 42,068	\$ 40,342	\$ 45,336
Maintenance	45,908	52,596	48,996
	<hr/> 87,976	<hr/> 92,938	<hr/> 94,332
 Part time	 12,000	 12,300	 12,300
 Total	 <hr/> <u>\$ 99,976</u>	 <hr/> <u>\$ 105,238</u>	 <hr/> <u>\$ 106,632</u>

**Capital outlay:**

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



**Lincoln County, Colorado  
General Fund Expenditures  
Information Technology  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
Personnel services:					
Salaries					
Department head	\$ 14,302	\$ 54,336	\$ 54,336	\$ 55,536	\$ 55,686
Social security	1,115	4,320	4,320	4,415	4,427
Other services & charges:					
Repairs and Maintenance	-	5,000	2,000	3,000	3,000
Telephone	-	400	420	450	450
Office supplies	-	3,000	2,000	2,000	2,000
Postage	-	100	25	100	100
Travel & transportation	-	1,500	1,200	1,500	1,500
Recycling	-	500	100	100	100
Education and Training	-	-	-	-	1,000
All other:					
Dues & meetings	-	1,000	500	1,000	1,000
Hardware	-	5,000	2,000	3,000	3,000
Antivirus - User	-	1,000	1,400	1,400	1,400
Antivirus - Server	-	800	800	800	800
Microsoft 365	-	3,800	2,100	4,800	5,500
Phishing Security	-	700	1,000	1,200	1,200
Remote Monitoring	-	16,000	16,000	16,000	8,500
Ransomware	-	3,300	3,300	3,300	3,300
User Backup	-	6,200	6,200	6,200	1,500
Server Backup	-	2,700	4,800	4,800	4,800
Infrastructure Development	-	3,000	3,000	3,000	3,000
Pro Server Support	-	1,500	100	500	500
Web Tools & Services	-	-	-	5,000	5,000
Capital outlay	-	5,000	-	5,000	5,000
Total expenditures	<u>\$ 15,417</u>	<u>\$ 119,156</u>	<u>\$ 105,601</u>	<u>\$ 123,101</u>	<u>\$ 112,763</u>

**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Information Technology  
 Budget - 2025**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 54,336	\$ 55,536	\$ 55,686
Other	-	-	-
<b>Total</b>	<b><u>\$ 54,336</u></b>	<b><u>\$ 55,536</u></b>	<b><u>\$ 55,686</u></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><u>-</u></b>	<b><u>\$ 5,000</u></b>	<b><u>\$ 5,000</u></b>

**Lincoln County, Colorado  
General Fund Expenditures  
District Attorney  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
Main office	\$ 160,291	\$ 171,057	\$ 171,057	\$ 189,018	\$ 180,226
Juvenile Diversion	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 160,291</b>	<b>\$ 171,057</b>	<b>\$ 171,057</b>	<b>\$ 189,018</b>	<b>\$ 180,226</b>

**Lincoln County, Colorado  
General Fund Expenditures  
Sheriff - Operations  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
<b>Personnel services:</b>					
Salaries					
Department head	\$ 73,912	\$ 75,500	\$ 75,500	\$ 74,072	\$ 74,072
Undersheriff	71,196	72,996	72,996	74,796	74,796
Deputies & Adm Secretary	540,748	570,612	570,612	709,968	709,968
Courthouse Security	40,300	42,000	42,000	129,664	129,664
Holiday Pay	14,439	15,000	15,000	20,000	20,000
Other-Overtime	19,416	25,000	27,000	35,000	35,000
Social security	59,346	60,349	60,349	72,650	72,650
<b>Supplies:</b>					
Office supplies	9,218	7,000	7,000	7,000	7,000
Operating supplies	15,004	17,000	17,000	17,000	17,000
Uniforms	10,523	10,000	10,000	10,000	10,000
<b>Other charges &amp; services</b>					
Education & training	7,826	10,000	10,000	20,000	20,000
Telephone	25,454	25,000	25,000	25,000	25,000
Equipment/Contracts	49,295	60,000	65,000	75,000	75,000
Postage	749	1,200	1,500	1,500	1,500
Computers	4,615	7,000	8,000	8,000	8,000
<b>Car expense:</b>					
Repairs & maintenance	53,544	50,000	62,000	75,000	50,000
Gas	62,163	60,000	62,000	65,000	65,000
Limon Substation Maintenance	11,674	15,000	15,000	15,000	15,000
Limon Substation Utilities	8,852	10,000	10,000	10,000	10,000
<b>All other:</b>					
Vehicle-inspections	-	3,600	-	3,000	3,000
Dues & meetings	7,936	9,000	9,000	9,000	9,000
K-9 Program	4,328	5,000	5,000	8,000	8,000
Special Ops	-	-	-	8,000	8,000
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 1,090,538</b>	<b>\$ 1,151,257</b>	<b>\$ 1,169,957</b>	<b>\$ 1,472,650</b>	<b>\$ 1,447,650</b>

**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Sheriff - Operations  
 Budget - 2025**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 75,500	\$ 74,072	\$ 74,072
Undersheriff	72,996	74,796	74,796
Full time Deputies - 11	500,496	654,408	654,408
Admin. Secretary	55,560	55,560	55,560
	<hr/>	<hr/>	<hr/>
	704,552	858,836	858,836
	<hr/>	<hr/>	<hr/>
Holiday Pay	15,000	20,000	20,000
Courthouse Security	42,000	129,664	129,664
Other-Overtime	27,000	35,000	35,000
	<hr/>	<hr/>	<hr/>
Total	\$ 788,552	\$ 1,043,500	\$ 1,043,500

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
Sheriff - Jail  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
<b>Personnel services:</b>					
<b>Salaries</b>					
Supervisors	\$ 181,656	\$ 187,176	\$ 187,176	\$ 129,684	\$ 129,684
Full time	625,939	700,908	700,908	645,552	645,552
Part Time - Janitor	13,696	14,400	14,400	19,680	19,680
Overtime	10,841	25,000	25,000	27,000	27,000
Holiday Pay	23,975	23,000	23,000	25,000	25,000
Social security	71,034	75,563	75,563	63,814	63,814
<b>Supplies:</b>					
Medical supplies	199,743	210,000	215,000	220,000	220,000
Operating supplies	21,971	35,000	35,000	35,000	35,000
Repairs & maintenance	32,015	35,000	35,000	50,000	50,000
<b>Other charges &amp; services:</b>					
Equipment/Contracts	48,132	60,000	60,000	75,000	75,000
Education & training	7,077	10,000	10,000	20,000	20,000
Contracts - food	108,794	110,000	118,000	120,000	120,000
Prisoner Clothing	2,037	3,000	3,000	3,000	3,000
Copier Contracts	9,015	9,000	9,000	9,000	9,000
Travel & transportation	7,139	18,000	18,000	25,000	25,000
<b>All other:</b>					
Uniforms	5,570	10,000	10,000	10,000	10,000
Inmate Welfare Fund	2,438	3,000	3,000	15,000	15,000
JBBS/Mental Health	184,776	210,000	210,000	235,000	235,000
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 1,555,848</b>	<b>\$ 1,739,047</b>	<b>\$ 1,752,047</b>	<b>\$ 1,727,730</b>	<b>\$ 1,727,730</b>

**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Sheriff - Jail  
 Budget - 2025**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Corporals	\$ 187,176	\$ 129,684	\$ 129,684
Full time Jailers	700,908	645,552	645,552
Part time - Janitor	14,400	19,680	19,680
Other Kitchen	-	-	-
Holiday Pay	-	25,000	25,000
Overtime	25,000	27,000	27,000
Total	<u>\$ 927,484</u>	<u>\$ 846,916</u>	<u>\$ 846,916</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 - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
<b>Personnel services</b>					
<b>Salaries</b>					
Department head	\$ 14,904	\$ 14,935	\$ 14,935	\$ 14,935	\$ 14,935
Social security	1,140	1,143	1,143	1,143	1,143
<b>Supplies:</b>					
Office supplies	504	1,300	850	1,300	1,300
Operating supplies	2,241	5,100	7,000	5,100	5,100
Postage	373	450	350	450	450
<b>Other services and charges:</b>					
Professional services	41,307	60,000	62,500	70,000	70,000
Support Staff	10,665	10,000	12,600	14,500	14,500
Dues and Meetings	429	1,100	1,400	1,400	1,400
Education & training	2,723	3,500	2,770	3,500	3,500
IT Services	133	300	-	-	-
Repairs and Maintenance	322	1,500	500	3,500	3,500
Telephone	1,025	1,300	1,150	1,300	1,300
Travel & transportation	7,664	9,100	7,500	9,500	9,500
<b>Capital outlay:</b>					
Equipment	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 83,430</b>	<b>\$ 109,728</b>	<b>\$ 112,698</b>	<b>\$ 126,628</b>	<b>\$ 126,628</b>



**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 County Coroner  
 Budget - 2025**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 14,935	\$ 14,935	\$ 14,935
Deputy	12,600	14,500	14,500
Full time			
Part time			
Other			
 Total	<u>\$ 27,535</u>	<u>\$ 29,435</u>	<u>\$ 29,435</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 - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
All other: Miscellaneous	\$ 1,000	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,500
Total expenditures	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>

**Lincoln County, Colorado  
General Fund Expenditures  
Emergency Management  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
Personnel services					
Salaries					
Department Head	25,368	26,268	26,268	27,348	27,348
Social security	1,949	2,089	2,089	2,175	2,175
Supplies:					
Office supplies	643	1,200	700	1,300	1,300
Repairs & Maintenance	3,179	6,000	1,500	6,500	6,500
Travel & transportation	1,510	3,600	800	3,800	3,800
Dues & meetings	412	1,600	700	1,800	1,800
AED Supplies	1,519	3,500	750	3,500	3,500
Cellular Hotspot	1,068	2,100	1,200	2,300	2,300
Utilities	-	4,000	600	4,000	4,000
Other services & charges:					
Emergency Program	2,032	6,000	-	6,500	6,500
EM Special Project (Grants)	10,841	-	-	-	-
Hazard Mitigation	-	-	-	3,000	3,000
Capital outlay:					
Equipment	400	5,000	-	5,000	5,000
<b>Total expenditures</b>	<b>\$ 48,921</b>	<b>\$ 61,357</b>	<b>\$ 34,607</b>	<b>\$ 67,223</b>	<b>\$ 67,223</b>

**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Emergency Management  
 Budget - 2025**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	26,268	27,348	27,348
Total	\$ 26,268	\$ 27,348	\$ 27,348

**Capital outlay:**

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

**Lincoln County, Colorado  
General Fund Expenditures  
Health Inspector  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
All other:					
Professional services	\$ 9,080	\$ 9,080	\$ 9,080	\$ 9,080	\$ 9,080
Total expenditures	<u>\$ 9,080</u>	<u>\$ 9,080</u>	<u>\$ 9,080</u>	<u>\$ 9,080</u>	<u>\$ 9,080</u>

**Lincoln County, Colorado  
General Fund Expenditures  
Ambulance Service  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
All other: Miscellaneous	\$ 7,200	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Total expenditures	<u>\$ 7,200</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>

**Lincoln County, Colorado  
General Fund Expenditures  
Developmentally Disabled  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
All other:					
Miscellaneous	\$ 14,716	\$ 14,716	\$ 9,196	\$ 9,770	\$ 9,770
Total expenditures	<u>\$ 14,716</u>	<u>\$ 14,716</u>	<u>\$ 9,196</u>	<u>\$ 9,770</u>	<u>\$ 9,770</u>

**Lincoln County, Colorado  
General Fund Expenditures  
Emergency Medical Services  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
All other:					
Miscellaneous	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Total expenditures	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000



**Lincoln County, Colorado  
General Fund Expenditures  
Extension Service  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
<b>Personnel services:</b>					
Salaries					
Department head	\$ -	\$ -	\$ -	\$ -	\$ -
CSU Position	8,129	15,000	11,681	16,350	16,350
4-H Program Assistant	50,664	52,164	52,164	53,964	53,964
Administrative Assistant	46,171	41,112	44,712	45,912	45,912
Overtime	3,624	4,500	4,500	4,800	4,800
Social security	7,787	7,773	7,479	8,322	8,322
Supplies:					
Office supplies	4,327	4,000	4,000	4,000	4,000
Repairs & maintenance	3,261	1,500	4,089	4,300	4,300
Equipment	-	4,600	-	-	-
Other services & charges					
Telephone	2,663	2,283	2,460	2,500	2,500
Postage	862	850	850	900	900
Travel & transportation	4,444	7,000	7,000	1,000	1,000
All other:					
Dues & meetings	2,559	2,000	2,000	2,500	2,500
Miscellaneous	56	463	463	500	500
Fair Expense	4,858	5,000	5,000	5,000	5,000
Programming	780	750	1,200	1,000	1,000
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 140,185</b>	<b>\$ 148,995</b>	<b>\$ 147,598</b>	<b>\$ 151,048</b>	<b>\$ 151,048</b>

**Lincoln County, Colorado  
Personnel and Capital Outlay Worksheet  
Extension Service  
Budget - 2025**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
CSU Position	\$ 11,681	\$ 16,350	\$ 16,350
Extension Program Assistant	44,712	45,912	45,912
4-H Program Assistant	52,164	53,964	53,964
Administrative Assistant	44,712	45,912	45,912
Overtime	4,500	4,800	4,800
Total	<u>\$ 157,769</u>	<u>\$ 166,938</u>	<u>\$ 166,938</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 - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
Personnel services:					
Salaries					
Fair manager & grounds	\$ 29,760	\$ 30,660	\$ 30,660	\$ 31,560	\$ 31,560
Part time	9,707	10,000	10,000	13,000	13,000
Social security	3,098	3,232	3,232	3,543	3,543
Supplies:					
Operating supplies	4,544	5,000	5,000	5,000	5,000
Repairs & maintenance	12,318	12,000	11,668	12,000	12,000
Other services & charges:					
Entertainment/Carnival	10,994	15,000	11,000	15,000	15,000
Superintendents/Judges	11,708	12,000	11,000	12,000	12,000
Royalty Expense	2,500	2,250	2,250	2,250	2,250
Ranchers Pen of 3	1,000	1,000	1,000	1,000	1,000
Telephone	1,133	1,200	1,180	1,200	1,200
Parade	1,000	1,000	1,000	1,000	1,000
Advertising & notices	174	1,500	522	1,500	1,500
Support Staff	3,898	7,000	7,000	7,000	7,000
Building maintenance	932	3,000	3,000	3,000	3,000
Utilities - events building	4,766	5,000	4,100	5,000	5,000
Utilities - Electricity	9,575	12,000	10,000	12,000	12,000
Premium	3,500	4,000	4,000	4,000	4,000
Rodeo	28,981	30,000	26,150	30,000	30,000
Race purse & fees	1,700	1,700	-	1,700	1,700
Dues & meetings	20	1,000	75	1,000	1,000
Kid's Contest	1,934	2,000	1,500	2,000	2,000
Trash Removal & Septic	4,720	5,000	5,000	5,000	5,000
Tent	12,470	12,000	14,750	12,500	12,500
<b>Total expenditures</b>	<b>\$ 160,432</b>	<b>\$ 177,542</b>	<b>\$ 164,087</b>	<b>\$ 182,253</b>	<b>\$ 182,253</b>

**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Fairgrounds  
 Budget - 2025**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 30,660	\$ 31,560	\$ 31,560
Part time	10,000	13,000	13,000
Other	-	-	-
Total	<u>\$ 40,660</u>	<u>\$ 44,560</u>	<u>\$ 44,560</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 - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
<b>Personnel services:</b>					
<b>Salaries</b>					
Department head	\$ 12,489	\$ 18,600	\$ 21,765	\$ 24,000	\$ 24,000
Social security	980	1,479	1,730	1,908	1,908
<b>Supplies:</b>					
Operating supplies	1,904	1,500	1,200	1,500	1,500
<b>Other services &amp; charges:</b>					
Telephone/Internet	1,492	1,700	1,866	1,900	1,900
Travel & transportation	756	500	1,570	2,400	2,400
<b>All other:</b>					
Dues & meetings	75	1,500	25	1,500	1,500
Education & training	-	1,000	400	1,000	1,000
<b>Capital outlay</b>					
<b>Total expenditures</b>	<b>\$ 17,696</b>	<b>\$ 26,279</b>	<b>\$ 28,556</b>	<b>\$ 34,208</b>	<b>\$ 34,208</b>

**Lincoln County, Colorado  
 Personnel and Capital Outlay Worksheet  
 Veterans Office  
 Budget - 2025**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 18,600	\$ 24,000	\$ 24,000
Total	\$ 18,600	\$ 24,000	\$ 24,000

**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 - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
<b>Personnel services:</b>					
<b>Salaries</b>					
Department head	\$ 49,344	\$ 50,964	\$ 50,964	\$ 52,944	\$ 52,944
Social security	3,816	4,052	4,052	4,210	4,210
<b>Supplies:</b>					
Operating supplies	2,948	3,500	3,000	4,000	4,000
Chemicals	108,406	125,000	106,000	125,000	125,000
Fuel	9,253	12,000	11,600	12,500	12,500
Water	-	1,000	-	1,000	1,000
<b>Other services &amp; charges:</b>					
Telephone	346	600	600	600	600
Travel & transportation	575	2,500	1,400	2,500	2,500
Repairs & maintenance	6,638	8,000	10,800	12,000	12,000
<b>All other:</b>					
Dues & meetings	789	1,200	1,000	1,200	1,200
<b>Capital outlay</b>					
Total expenditures	<u>\$ 182,115</u>	<u>\$ 208,816</u>	<u>\$ 189,416</u>	<u>\$ 215,954</u>	<u>\$ 215,954</u>

**Lincoln County, Colorado  
Personnel and Capital Outlay Worksheet  
Weed Control  
Budget - 2025**

**Personnel:**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 50,964	\$ 52,944	\$ 52,944
Deputy			
Full time			
Part time			
Other			
Total	<u>\$ 50,964</u>	<u>\$ 52,944</u>	<u>\$ 52,944</u>

**Capital outlay:**

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



**Lincoln County, Colorado  
General Fund Expenditures  
Community Development Block Grant  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
All other: CDBG - Federal	\$ 92,800	\$ 406,000	\$ -	\$ 406,000	\$ 406,000
Total expenditures	<u>\$ 92,800</u>	<u>\$ 406,000</u>	<u>\$ -</u>	<u>\$ 406,000</u>	<u>\$ 406,000</u>

**Lincoln County, Colorado  
General Fund Expenditures  
EMS Subsidy  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
All other:					
Special projects:	\$ 5,300	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Total expenditures	<u>\$ 5,300</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>

**Lincoln County, Colorado  
General Fund Expenditures  
Victims Assistance  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
Personnel services:					
Salaries:					
Department Head	\$ 50,520	\$ 52,260	\$ 52,260	\$ 54,120	\$ 54,120
Part Time	-	-			
Social security	3,966	4,155	4,155	4,303	4,303
Supplies:					
Printing/Copying	445	600	600	600	600
Office supplies	320	600	600	600	600
Operating supplies	3,189	3,000	3,000	3,000	3,000
Postage	17	100	100	100	100
Other services & charges					
Emer. Food, Shelter, Medical		500	720	800	800
Education & training	103	1,500	1,500	1,500	1,500
Telephone	395	800	400	500	500
Travel & transportation	193	1,500	1,500	1,500	1,500
Utilities	3,859	4,500	5,000	6,000	6,000
Repairs & maintenance	938	3,000	3,000	4,000	4,000
Volunteer Call Out	1,450	2,500	250	1,500	1,500
Total expenditures	\$ 65,395	\$ 75,015	\$ 73,085	\$ 78,523	\$ 78,523

**Lincoln County, Colorado**  
**Personnel and Capital Outlay Worksheet**  
**Victims Assistance**  
**Budget - 2025**

**Personnel:**

	<u>Current</u> <u>Year</u>	<u>Requested</u> <u>Budget Year</u>	<u>Approved</u>
Department head	\$ 52,260	\$ 54,120	\$ 54,120
Deputy	-	-	-
Full time	-	-	-
Part time	-	-	-
Other	-	-	-
 Total	 <u>\$ 52,260</u>	 <u>\$ 54,120</u>	 <u>\$ 54,120</u>

**Capital outlay:**

	<u>Current</u> <u>Year</u>	<u>Requested</u> <u>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 - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
All other:					
The Garage Coworking Space	\$ -	\$ -	\$ -	\$ -	\$ -
The World's Wonder View Tower	-	58,807	58,807	-	-
Total expenditures	\$ -	\$ 58,807	\$ 58,807	\$ -	\$ -

**Lincoln County, Colorado  
Road And Bridge Fund Expenditures:  
Budget - 2025**

	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025	Increase (Decrease)
<b>Expenditures:</b>						
Construction	\$ 95,574	\$ 4,328,603	\$ 82,537	\$ 4,327,727	\$ 4,327,727	\$ (876)
Maintenance	3,115,597	3,506,538	3,190,357	3,584,869	3,570,663	64,125
Administration	280,246	314,299	313,239	335,150	304,777	(9,522)
Equipment Service	1,363,115	1,469,000	1,398,000	1,472,000	1,472,000	3,000
Due to Municipalities	208,893	207,191	207,191	166,062	206,338	(853)
<b>Total expenditures</b>	<b>5,063,425</b>	<b>9,825,631</b>	<b>5,191,324</b>	<b>9,885,808</b>	<b>9,881,505</b>	<b>55,874</b>
Intergovernmental revenue	2,541,914	2,662,035	2,660,535	2,888,539	2,888,539	226,504
Other revenue	303,646	4,081,603	379,578	4,101,503	4,101,503	19,900
Proceeds from capital leases	-	-	-	-	-	-
Fund balance at beginning of year	2,785,695	2,668,392	2,808,742	2,922,236	2,922,236	253,844
<b>Total available revenue other than property taxes</b>	<b>5,631,255</b>	<b>9,412,030</b>	<b>5,848,855</b>	<b>9,912,278</b>	<b>9,912,278</b>	<b>500,248</b>
Additional revenue required to balance budget	(567,830)	413,602	(657,531)	(26,470)	(30,773)	(444,375)
Add: Appropriated fund balance, end of year	2,808,742	1,851,103	2,922,236	1,775,515	1,779,356	(71,747)
<b>Net total to be derived from property taxes</b>	<b>\$ 2,240,912</b>	<b>\$ 2,264,705</b>	<b>\$ 2,264,705</b>	<b>\$ 1,749,045</b>	<b>\$ 1,748,583</b>	<b>\$ (516,122)</b>
<b>CALCULATION OF MILL LEVY</b>						
Amount to be derived from property taxes	\$ 2,222,505	\$ 2,264,705	\$ 2,264,705	\$ 1,749,045	\$ 1,748,583	\$ (516,122)
Add: Provision for uncollectibles/Audit	18,407	-	-	-	-	-
<b>Total amount of property taxes needed</b>	<b>\$ 2,222,378</b>	<b>\$ 2,264,705</b>	<b>\$ 2,264,705</b>	<b>\$ 1,749,045</b>	<b>\$ 1,748,583</b>	<b>\$ (516,122)</b>
Assessed valuation	177,790,215	181,176,416	181,176,416	174,904,473	174,858,262	(6,318,154)
Mill Levy required	12.50	12.50	12.50	10.00	10.00	(2.50)

**Lincoln County, Colorado**  
**Road & Bridge Fund**  
**Revenue Other Than Current Property Taxes**  
**Budget - 2025**

Revenue	Actual Prior Year 2023	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025	Increase (Decrease)
Intergovernmental revenue:					
State:					
Highway User's Tax	\$ 2,529,762	\$ 2,646,035	\$ 2,874,039	\$ 2,874,039	\$ 228,004
Add'l \$1.50 MV Fee	12,152	14,500	14,500	14,500	-
<b>Total intergovernmental revenue</b>	<b>2,541,914</b>	<b>2,660,535</b>	<b>2,888,539</b>	<b>2,888,539</b>	<b>228,004</b>
Other revenue:					
Del. Property Taxes	202	-	-	-	-
Specific Ownership Taxes	232,082	248,000	200,000	200,000	(48,000)
Investment earnings	2,654	2,700	2,000	2,000	(700)
Mineral Leasing Act	796	803	900	900	97
Sales and compensation for					
Fixed Assets	66,629	75,000	70,000	70,000	(5,000)
Road Fines/Fees	666	9	-	-	(9)
Insurance Claims	-	53,000	-	-	(53,000)
Off-System Bridge Grant Funds	-	-	3,062,882	3,062,882	3,062,882
Off-System Bridge Capital Project Transfer	-	-	765,721	765,721	765,721
Miscellaneous	617	66	-	-	(66)
<b>Total Other Revenue</b>	<b>303,646</b>	<b>379,578</b>	<b>4,101,503</b>	<b>4,101,503</b>	<b>3,721,925</b>
<b>Total Revenue Other Than Property Taxes</b>	<b>\$ 2,845,560</b>	<b>\$ 3,040,113</b>	<b>\$ 6,990,042</b>	<b>\$ 6,990,042</b>	<b>\$ 3,949,929</b>

**Lincoln County, Colorado  
Road & Bridge Fund  
Construction  
Budget - 2025**

<u>Expenditures:</u>	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
Off System Bridge Project	\$ -	\$ 3,828,603	\$ 876	\$ 3,827,727	\$ 3,827,727
Miscellaneous - Bridge Fund	95,574	500,000	81,661	500,000	500,000
<b>Total Expenditures</b>	<b>\$ 95,574</b>	<b>\$ 4,328,603</b>	<b>\$ 82,537</b>	<b>\$ 4,327,727</b>	<b>\$ 4,327,727</b>



**Lincoln County, Colorado  
Road & Bridge Fund  
Maintenance of Roads  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
<b>Personnel services:</b>					
<b>Salaries:</b>					
Department Head	\$ 197,208	\$ 203,628	\$ 203,628	\$ 208,728	\$ 208,728
Office Manager	51,276	53,316	53,316	64,876	64,876
Full time	1,066,017	1,211,772	1,061,420	1,251,300	1,251,300
Part time	5,243	19,000	1,156	19,000	19,000
Other - Overtime	11,896	20,000	-	20,000	20,000
Social security	103,519	119,863	102,533	121,230	121,230
Retirement	45,985	47,000	51,156	76,245	76,245
Workers comp	87,721	82,230	82,230	91,275	77,069
Medical & Life Insurance	598,303	706,729	633,060	699,215	699,215
<b>Supplies:</b>					
Gravel, sand and salt	39,651	75,000	40,000	65,000	65,000
Maintenance of oiled roads	891,489	900,000	950,000	900,000	900,000
Special oil projects	-	-	-	-	-
Culverts, lumber	-	28,000	-	28,000	28,000
Bridge maintenance	-	10,000	-	10,000	10,000
Gravel permit fees	11,512	20,000	6,858	20,000	20,000
Stormwater Discharge Permits	-	1,000	-	1,000	1,000
<b>All other:</b>					
Signs	5,777	9,000	5,000	9,000	9,000
Miscellaneous	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 3,115,597</b>	<b>\$ 3,506,538</b>	<b>\$ 3,190,357</b>	<b>\$ 3,584,869</b>	<b>\$ 3,570,663</b>

**Lincoln County, Colorado  
Road & Bridge Fund  
Administration  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
Supplies:					
Office supplies	\$ 1,708	\$ 2,000	2,000	\$ 2,000	\$ 2,000
Tools	960	2,000	2,000	2,000	2,000
Repairs & Maintenance - Bldgs	3,749	3,400	5,330	4,000	4,000
Other services & charges:					
Professional services	15,967	15,000	15,000	15,000	15,000
Physicals & drug testing	3,032	2,000	2,000	2,000	2,000
Telephone	3,388	3,500	3,400	3,500	3,500
Internet fees	1,684	1,700	1,600	1,700	1,700
Postage	100	100	100	100	100
Travel & transportation	2,334	2,500	2,500	2,500	2,500
Advertising & notices	1,719	1,000	800	1,000	1,000
Liability insurance	156,073	184,099	184,099	204,350	173,977
Utilities- heat	11,543	12,000	12,000	12,000	12,000
Utilities -electricity	7,154	10,000	10,000	10,000	10,000
Utilities - water	3,376	5,000	5,000	5,000	5,000
All other:					
Treasurer's fees	67,459	70,000	67,410	70,000	70,000
Audit Adjustment	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 280,246</b>	<b>\$ 314,299</b>	<b>\$ 313,239</b>	<b>\$ 335,150</b>	<b>\$ 304,777</b>

**Lincoln County, Colorado  
Road & Bridge Fund  
Equipment Service  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
Supplies:					
Gas, fuel	\$ 433,766	\$ 520,000	\$ 450,000	\$ 480,000	\$ 480,000
Tires & tubes	36,952	45,000	42,000	48,000	48,000
Parts & supplies	153,389	160,000	160,000	160,000	160,000
Grader blades	18,151	27,000	27,000	27,000	27,000
Outside repairs	83,469	70,000	80,000	110,000	110,000
Mower blades	8,143	12,000	9,000	12,000	12,000
Other services & charges:					
Equipment rental	11,669	20,000	15,000	20,000	20,000
Capital outlay					
Equipment	608,576	600,000	600,000	600,000	600,000
Capital leases	-	-	-	-	-
Tractor Lease Program	9,000	15,000	15,000	15,000	15,000
<b>Total Expenditures</b>	<b>\$ 1,363,115</b>	<b>\$ 1,469,000</b>	<b>\$ 1,398,000</b>	<b>\$ 1,472,000</b>	<b>\$ 1,472,000</b>

**Lincoln County, Colorado  
Road & Bridge Fund  
Due To Municipalities  
Budget - 2025**

Expenditures:	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
<b>Due to municipalities:</b>					
Limon	\$ 165,097	\$ 170,132	\$ 170,132	\$ 135,424	\$ 168,287
Hugo	30,221	25,791	25,791	21,642	27,000
Arriba	6,592	5,200	5,200	4,170	5,212
Genoa	6,983	6,068	6,068	4,827	5,839
<b>Total expenditures</b>	<b>\$ 208,893</b>	<b>\$ 207,191</b>	<b>\$ 207,191</b>	<b>\$ 166,062</b>	<b>\$ 206,338</b>

**Lincoln County, Colorado**  
**Human Services Fund - Budget Summary**  
**Budget - 2025**

	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025	Increase (Decrease)
Expenditures: (See details attached)	\$ 3,784,666	\$ 3,823,611	\$ 3,505,925	\$ 3,928,288	\$ 3,614,969	\$ 109,044
<b>Total expenditures</b>	<b>3,784,666</b>	<b>3,823,611</b>	<b>3,505,925</b>	<b>3,928,288</b>	<b>3,614,969</b>	<b>109,044</b>
Intergovernmental revenue	3,582,411	3,154,502	3,184,350	3,173,746	3,236,430	52,080
Other revenue	51,896	34,000	43,231	40,000	40,000	(3,231)
Deferred revenue	-	-	-	-	-	-
Fund balance, beginning of year	1,144,285	1,352,565	1,356,059	1,440,068	1,440,068	84,009
<b>Total available revenue other than property taxes</b>	<b>4,778,592</b>	<b>4,541,067</b>	<b>4,583,640</b>	<b>4,653,814</b>	<b>4,716,498</b>	<b>132,858</b>
Additional revenue required to balance budget	(993,926)	(717,456)	(1,077,715)	(725,526)	(1,101,529)	(23,814)
Amount designated from fund balance	-	-	-	-	-	-
Add: Appropriated fund balance, end of year	1,356,059	1,079,809	1,440,068	1,075,335	1,451,246	11,178
<b>Net total to be derived from property taxes</b>	<b>\$ 362,133</b>	<b>\$ 362,353</b>	<b>\$ 362,353</b>	<b>\$ 349,809</b>	<b>\$ 349,717</b>	<b>\$ (12,636)</b>

**CALCULATION OF MILL LEVY**

Amount to be derived from property taxes	\$ 355,580	\$ 362,353	\$ 362,353	\$ 349,809	\$ 349,717	\$ (12,636)
Add: Provision for uncollectibles/Audit	6,553	-	-	-	-	-
<b>Total amount of property taxes needed</b>	<b>\$ 355,580</b>	<b>\$ 362,353</b>	<b>\$ 362,353</b>	<b>\$ 349,809</b>	<b>\$ 349,717</b>	<b>\$ (12,636)</b>
Assessed valuation	177,790,215	181,176,416	181,176,416	174,904,473	174,858,262	(6,318,154)
Mill Levy required	2.00	2.00	2.00	2.00	2.00	-

**LINCOLN COUNTY DEPARTMENT OF HUMAN SERVICES  
2025 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>	<b>80%</b>
<b>Child Care Allocation</b>	<b>\$ 157,168</b>	<b>\$ 122,862</b>	<b>\$ 17,153</b>	<b>Capped MOE</b>
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>	<b>100%</b>
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>	<b>66%</b>
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>\$ 890,798</b>	<b>\$ 714,813</b>	<b>\$ 175,985</b>	
Admin 100%	\$ 56,337	\$ 56,337	-	100%
80/20	\$ 793,095	\$ 634,476	\$ 158,619	80%
Medicaid	-	-	-	80%
Family Visitation	\$ 30,000	\$ 24,000	\$ 6,000	
Additional caseworkers Allocation	\$ 11,366	-	\$ 11,366	80%
ACM	-	-	-	100%
Rate Increases	-	-	-	80%
<b>Child Welfare Expenditures Above Allocation</b>	<b>\$ 135,000</b>	<b>\$ 20,000</b>	<b>\$ 15,000</b>	
County Only	\$ 10,000	-	\$ 10,000	0%
CW TANF Transfer	\$ 100,000	-	-	
Child Welfare Mitigation	\$ 25,000	\$ 20,000	\$ 5,000	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>\$ 104,897</b>	<b>\$ 97,576</b>	<b>\$ 7,321</b>	
100% Programs:	\$ 66,723	\$ 66,723	-	100%
80/20 Programs	\$ 36,603	\$ 29,282	\$ 7,321	80%
Special Economic Assistance	\$ 1,571	\$ 1,571	-	100%
Core Services Above Allocation	-	-	-	
<b>County Contingency/Property Tax Relief</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>100%</b>
<b>County Administration Allocation</b>	<b>\$ 249,446</b>	<b>\$ 190,557</b>	<b>\$ 43,889</b>	
CDHS Allocation	\$ 120,330	\$ 96,264	\$ 24,066	80%
HCPF Allocation	\$ 99,116	\$ 79,293	\$ 19,823	
County Adm above Allocation	-	-	-	
<b>Capital outlay</b>	<b>\$ 30,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>Amount as County Only after closeout</b>

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	\$ 75,865	\$ -	Deferred Revenue- Restricted Current Balance thru Sep 24
General Assistance	\$ 6,000	\$ -	\$ 6,000	0%
Grandparent Grant	\$ 4,550	\$ 4,550		100%
Non-Allocated Settlement	\$ 16,317	\$ 13,054	\$ 3,263	80%
Family Visitation/Meeting ( Location TBD)	\$ -		\$ -	To utilize County Only \$
IV-E Funds	\$ 13,405	\$ 13,405	\$ -	Deferred Revenue- Restricted Current Balance \$13105.75
LEAP	\$ 31,048	\$ 31,048	\$ -	
Goodwill Program	\$ 8,958	\$ 8,958	\$ -	100%
Outreach	\$ 20,000	\$ 20,000	\$ -	100%
Program L300-5200	\$ 2,090	\$ 2,090	\$ -	100%
Collaborative Management Program 1451	\$ 81,668	\$ 81,668		100%
County Wide CAP pass thru	\$ (15,000)	\$ (15,000)	\$ -	100%
Old Age Pension state Incentives	\$ 70,000	\$ 70,000	\$ -	100%
		\$ 4,000		100%
<b>TOTAL APPROPRIATED EXPENDITURES</b>	<b>\$ 3,614,969</b>	<b>\$ 3,254,178</b>	<b>\$ 332,638</b>	<b>County Share of Total 9.20%</b>
Estimated Revenue from Property Taxes		\$ 349,809		
Difference between Appropriation and St/Fed Revenue		\$ 360,791		

**Lincoln County, Colorado  
Library Fund Budget Summary  
Budget - 2025**

	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025	Increase (Decrease)
<b>Expenditures:</b>						
Salaries	\$ 24,980	\$29,600	\$30,550	\$29,000	\$29,000	\$ (600)
Books	11,620	11,000	11,632	11,000	11,000	-
Media	500	2,000	1,600	2,000	2,000	-
Repairs & maintenance	1,135	2,800	4,200	3,500	3,500	700
Gas, fuel & oil	1,718	2,400	2,000	2,400	2,400	-
Limon Library	2,200	2,200	2,200	2,200	2,200	-
Travel	1,166	1,400	700	1,400	1,400	-
Social Security	1,961	2,265	2,425	2,300	2,300	35
Supplies	2,334	2,700	2,600	2,700	2,700	-
Treasurer's fees	1,390	1,470	2,800	2,800	2,800	1,330
Telephone/Postage	920	1,300	750	1,300	1,300	-
Programming and Marketing	1,568	5,200	4,200	5,200	5,200	-
Baby Bear Hugs	-	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	5,000	-
<b>Total expenditures</b>	<b>56,992</b>	<b>74,935</b>	<b>76,257</b>	<b>76,400</b>	<b>76,400</b>	<b>1,465</b>
Intergovernmental revenue	4,698	4,500	6,703	4,500	4,500	-
Other revenue	5,867	8,500	8,500	5,500	5,500	(3,000)
Fund balance, beginning of year	30,196	26,334	28,216	57,750	57,750	31,416
<b>Total available revenue other than property taxes</b>	<b>40,761</b>	<b>36,334</b>	<b>43,419</b>	<b>67,750</b>	<b>67,750</b>	<b>31,416</b>
Additional revenue required to balance budget	16,231	29,304	32,838	8,650	8,650	(20,654)
Add: Appropriated fund balance, end of year	28,216	15,144	57,750	35,076	35,085	19,921
<b>Net total to be derived from property taxes</b>	<b>44,447</b>	<b>90,588</b>	<b>90,588</b>	<b>43,726</b>	<b>\$ 43,715</b>	<b>\$ (46,873)</b>
<b>CALCULATION OF MILL LEVY</b>						
Amount to be derived from property taxes	44,447	90,588	90,588	43,726	\$ 43,715	\$ (46,873)
Add: Provision for uncollectibles/Audit	1	-	-	-	-	-
<b>Total amount of property taxes needed</b>	<b>44,448</b>	<b>90,588</b>	<b>90,588</b>	<b>43,726</b>	<b>\$ 43,715</b>	<b>\$ (46,873)</b>
Assessed valuation	177,790,215	181,176,416	181,176,416	174,904,473	174,858,262	(6,318,154)
Mill Levy required	0.25	0.50	0.50	0.25	0.25	(0.25)



**Lincoln County, Colorado**  
**Conservation Trust Fund - Budget Summary**  
**Budget - 2025**

	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025	Increase (Decrease)
<b>Expenditures:</b>						
Fairgrounds improvements	\$ 52,679	\$ 65,000	\$ -	\$ 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>52,679</b>	<b>70,000</b>	<b>-</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>
Intergovernmental revenue	35,068	30,000	30,000	30,000	30,000	-
Other revenue						
Interest income	3,058	2,000	2,000	2,000	2,000	-
Miscellaneous	-	-	-	-	-	-
<b>Total other revenue</b>	<b>3,058</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>
<b>Total revenue</b>	<b>38,126</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>-</b>
Fund balance, beginning of year	148,941	132,319	134,388	166,388	166,388	34,069
<b>Total available revenue</b>	<b>187,067</b>	<b>164,319</b>	<b>166,388</b>	<b>198,388</b>	<b>198,388</b>	<b>34,069</b>
Fund balance, end of year	134,388	94,319	166,388	128,388	128,388	34,069

**Lincoln County, Colorado**  
**E911 - Budget Summary**  
**Budget - 2025**

	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025	Increase (Decrease)
<b>Expenditures:</b>						
<b>Personnel Services</b>						
Salaries						
Department Head	\$ 1,428	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000
Overtime	-	-	-	-	-	-
Social security	112	-	-	4,770	4,770	4,770
Medical insurance & retirement	-	-	-	29,084	29,084	29,084
Telephone	48,894	66,000	54,712	70,000	70,000	4,000
Repairs and maintenance	5,258	240,000	143,060	240,000	240,000	-
Maintenance Contract	20,678	65,000	-	70,000	70,000	5,000
Reverse E911/Code Red	5,937	6,500	5,172	7,000	7,000	500
Treasurer's Fees	1,914	2,700	1,883	2,500	2,500	(200)
<b>Total expenditures</b>	<b>84,221</b>	<b>380,200</b>	<b>204,827</b>	<b>483,354</b>	<b>483,354</b>	<b>103,154</b>
Surcharge revenue (County)	186,115	125,000	184,600	140,000	140,000	15,000
Surcharge revenue (State)	-	76,000	-	85,000	85,000	9,000
Other revenue/Audit Adjustment	-	1,000	-	1,000	1,000	-
Fund balance, beginning of year	320,253	467,504	422,147	401,920	401,920	(65,584)
<b>Total available revenue</b>	<b>506,368</b>	<b>669,504</b>	<b>606,747</b>	<b>627,920</b>	<b>627,920</b>	<b>(41,584)</b>
Additional revenue required to balance budget	(101,894)	178,200	20,227	257,354	257,354	79,154
Fund balance, end of year	422,147	289,304	401,920	144,566	144,566	(144,738)

**Lincoln County, Colorado**  
**Capital Projects - Budget Summary**  
**Budget - 2025**

	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025	Increase (Decrease)
<b>Expenditures:</b>						
<b>Capital acquisitions:</b>						
Sheriff Patrol Car	\$ -	\$ 195,000	\$ 205,353	\$ 245,000	\$ 165,000	\$ (30,000)
Sheriff Substation Lift	-	15,000	2,252	-	-	-
Sheriff Firearms	-	-	-	28,000	28,000	-
Jail Intercom System	-	33,000	22,855	-	-	-
Jail Plumbing	-	-	-	35,000	35,000	-
O.E.M. Substation Upgrades	-	25,000	25,000	-	-	-
Sheriff Lexipol	-	-	-	-	-	-
Sheriff Phone System	17,110	-	-	-	-	-
Off System Bridge Match Transfer	-	765,721	-	765,721	765,721	-
Fairgrounds Improvements	42,755	35,000	-	35,000	35,000	-
Fairgrounds Floor Scrubber	-	-	-	6,500	6,500	6,500
Courthouse Parking Lot	-	450,000	-	750,000	750,000	300,000
Roundhouse Restoration	-	100,000	7,690	100,000	100,000	-
Roundhouse Maintenance	-	50,000	80,000	50,000	50,000	-
Carpet-County Offices	8,647	25,000	-	25,000	25,000	-
Roof Repair	-	130,000	128,816	130,000	-	(130,000)
Lobby Flooring	-	50,000	-	50,000	-	(50,000)
Jury Assembly Room Bathrooms	-	43,600	-	20,000	20,000	(23,600)
Landfill Gator	-	10,000	10,223	-	-	(10,000)
Landfill Truck	-	-	-	15,000	15,000	15,000
Voter Service and Polling Center	216,147	-	-	-	-	-
Transfer to General Fund	-	-	-	-	450,000	450,000
Not specifically identified	108,027	250,000	26,221	250,000	100,000	(150,000)
Treasurer's fees	11,855	20,000	9,316	15,000	15,000	(5,000)
<b>Total expenditures</b>	<b>404,541</b>	<b>2,197,321</b>	<b>517,726</b>	<b>2,520,221</b>	<b>2,560,221</b>	<b>362,900</b>
<b>Intergovernmental revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other revenue:</b>						
Other financing sources	-	-	-	-	-	-
Delinquent taxes	70	-	-	-	-	-
Interest	440	500	340	400	400	(100)
Specific ownership tax	39,547	65,000	36,500	45,000	45,000	(20,000)
Underfunded Courthouse Grant	-	34,850	-	16,000	16,000	(18,850)
LATC Funds	100,000	-	-	-	-	-
Miscellaneous	20,000	-	-	-	-	-
<b>Total other revenue</b>	<b>160,057</b>	<b>100,350</b>	<b>36,840</b>	<b>61,400</b>	<b>61,400</b>	<b>(38,950)</b>
<b>Total revenue</b>	<b>160,057</b>	<b>100,350</b>	<b>36,840</b>	<b>61,400</b>	<b>61,400</b>	<b>(38,950)</b>
<b>Fund balance, beginning of year</b>	<b>3,560,623</b>	<b>3,470,934</b>	<b>3,671,708</b>	<b>3,507,881</b>	<b>3,507,881</b>	<b>36,947</b>
<b>Total available revenue other than property taxes</b>	<b>3,720,680</b>	<b>3,571,284</b>	<b>3,708,548</b>	<b>3,569,281</b>	<b>3,569,281</b>	<b>(2,003)</b>
<b>Additional revenue required to balance budget</b>	<b>(3,316,139)</b>	<b>(1,373,963)</b>	<b>(3,190,822)</b>	<b>(1,049,060)</b>	<b>(1,009,060)</b>	<b>364,903</b>
<b>Add: Appropriated fund balance, end of year</b>	<b>3,671,708</b>	<b>1,691,022</b>	<b>3,507,881</b>	<b>1,049,060</b>	<b>1,009,060</b>	<b>(681,962)</b>
<b>Net total to be derived from property taxes</b>	<b>\$ 355,569</b>	<b>\$ 317,059</b>	<b>\$ 317,059</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (317,059)</b>
<b>CALCULATION OF MILL LEVY</b>						
<b>Amount to be derived from property taxes</b>	<b>\$ 355,569</b>	<b>\$ 317,059</b>	<b>\$ 317,059</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (317,059)</b>
<b>Add: Provision for uncollectibles/Audit</b>	<b>11</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total amount of property taxes needed</b>	<b>\$ 355,580</b>	<b>\$ 317,059</b>	<b>\$ 317,059</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (317,059)</b>
<b>Assessed valuation</b>	<b>177,790,215</b>	<b>181,176,416</b>	<b>181,176,416</b>	<b>174,904,473</b>	<b>174,858,262</b>	<b>(6,271,943)</b>
<b>Mill Levy required</b>	<b>2.00</b>	<b>1.75</b>	<b>1.75</b>	<b>-</b>	<b>-</b>	<b>(1.75)</b>

**Lincoln County, Colorado  
Landfill - Budget Summary  
Budget - 2025**

	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025	Increase (Decrease)
<b>Expenditures:</b>						
Operations - attached schedule	\$ 289,369	\$ 519,478	\$ 387,019	\$ 545,065	\$ 545,065	\$ 25,587
Audit Adjustment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>289,369</b>	<b>519,478</b>	<b>387,019</b>	<b>545,065</b>	<b>545,065</b>	<b>25,587</b>
Intergovernmental revenue	-	-	-	-	-	-
Other revenue:						
Specific ownership taxes	18,564	17,000	20,000	17,000	17,000	-
Delinquent taxes	19	-	-	-	-	-
Interest	213	200	150	200	200	-
User fees	110,673	110,000	115,000	113,300	113,300	3,300
Other-Miscellaneous	1,236	2,000	4,540	2,000	2,000	-
Proceeds from capital lease	-	-	-	-	-	-
<b>Total other revenue</b>	<b>130,705</b>	<b>129,200</b>	<b>139,690</b>	<b>132,500</b>	<b>132,500</b>	<b>3,300</b>
Fund balance, beginning of year	886,643	890,882	905,764	836,225	836,225	(54,657)
<b>Total available revenue other than property taxes</b>	<b>1,017,348</b>	<b>1,020,082</b>	<b>1,045,454</b>	<b>968,725</b>	<b>968,725</b>	<b>(51,357)</b>
Additional revenue required to balance budget	(727,979)	(500,604)	(658,435)	(423,660)	(423,660)	76,944
Add fund balance:						
Reserve for closure	405,764	181,780	336,225	98,564	98,518	(83,262)
Unappropriated	500,000	500,000	500,000	500,000	500,000	-
<b>Fund balance, end of year</b>	<b>905,764</b>	<b>681,780</b>	<b>836,225</b>	<b>598,564</b>	<b>598,518</b>	<b>(83,262)</b>
<b>Net total to be derived from property taxes</b>	<b>177,785</b>	<b>181,176</b>	<b>177,790</b>	<b>174,904</b>	<b>174,858</b>	<b>(6,318)</b>
<b>CALCULATION OF MILL LEVY</b>						
Amount to be derived from property taxes	\$ 177,804	\$ 181,176	\$ 177,790	\$ 174,904	\$ 174,858	\$ (6,318)
Add: Provision for uncollectibles/Audit	(19)	-	-	-	-	-
<b>Total amount of property taxes needed</b>	<b>\$ 177,790</b>	<b>\$ 181,176</b>	<b>\$ 177,790</b>	<b>\$ 174,904</b>	<b>\$ 174,858</b>	<b>\$ (6,318)</b>
Assessed valuation	177,790,215	181,176,416	181,176,416	174,904,473	174,858,262	(6,318,154)
Mill Levy required	1.00	1.00	1.00	1.00	1.00	-

**Lincoln County, Colorado  
Landfill Expenditures  
Budget - 2025**

Expenditures	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
Personnel services:					
Salaries:					
Department head	\$ 53,496	\$ 55,416	\$ 55,416	\$ 57,096	\$ 57,096
Full time	82,668	93,132	85,908	89,268	89,268
Part time	-	2,000	-	2,000	2,000
Social security	10,689	11,810	11,235	11,636	11,636
Retirement	6,808	7,427	7,066	7,318	7,318
Medical & life insurance	62,104	70,293	70,482	77,847	77,847
Supplies:					
Office supplies	3,796	4,000	4,000	4,000	4,000
Repairs & maintenance	15,327	25,000	31,562	30,000	30,000
Alternative Daily Cover	95	25,000	20,875	40,000	40,000
Other services & charges					
Professional services	18,554	30,000	55,000	30,000	30,000
Education and training	-	3,500	-	3,500	3,500
Telephone	1,595	1,600	1,600	1,600	1,600
Tires	601	11,000	-	11,000	11,000
Advertising & notices	356	500	-	500	500
Utilities	1,447	1,500	1,300	1,500	1,500
Gas, fuel	11,654	17,000	15,000	17,000	17,000
Cell Completion Costs	-	50,000	-	50,000	50,000
Closure Costs	-	52,000	-	52,000	52,000
Recycling fees	8,225	9,000	9,050	9,500	9,500
Fees to state of Colorado	5,453	6,000	6,000	6,000	6,000
Expansion Characterization	-	30,000	-	30,000	30,000
All other:					
Treasurer's fees	6,431	6,500	6,500	6,500	6,500
Dues & meetings	70	300	-	300	300
Capital outlay	-	6,500	6,025	6,500	6,500
<b>Total expenditures</b>	<b>\$ 289,369</b>	<b>\$ 519,478</b>	<b>\$ 387,019</b>	<b>\$ 545,065</b>	<b>\$ 545,065</b>

**Lincoln County, Colorado  
Lodging Tax Tourism Fund  
Budget - 2025**

	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025	Increase (Decrease)
<b>Expenditures:</b>						
Tourism Program	\$ 156,498	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ -
Treasurer's fees	4,437	5,000	5,000	5,000	5,000	-
<b>Total expenditures</b>	<b>160,935</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>-</b>
<b>Intergovernmental revenue</b>						
Lodging tax revenue	147,896	140,000	160,000	140,000	140,000	-
Fund balance, beginning of year	241,091	172,091	228,052	208,052	208,052	35,961
<b>Total available revenue</b>	<b>388,987</b>	<b>312,091</b>	<b>388,052</b>	<b>348,052</b>	<b>348,052</b>	<b>35,961</b>
<b>Additional revenue required to balance budget</b>	<b>13,039</b>	<b>40,000</b>	<b>20,000</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>
<b>Fund balance, end of year</b>	<b>228,052</b>	<b>132,091</b>	<b>208,052</b>	<b>168,052</b>	<b>168,052</b>	<b>35,961</b>

**Lincoln County, Colorado  
Public Health Agency - Budget Summary  
Budget - 2025**

	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025	Increase (Decrease)
<b>Expenditures:</b>						
Operations - attached schedule	\$ 615,302	\$ 609,078	\$ 605,297	\$ 645,585	\$ 645,585	\$ 36,507
Audit Adjustment	-	-	-	-	-	-
<b>Total expenditures</b>	<b>615,302</b>	<b>609,078</b>	<b>605,297</b>	<b>645,585</b>	<b>645,585</b>	<b>36,507</b>
Intergovernmental revenue	(27,600)	10,000	-	-	-	(10,000)
Other revenue:						
Delinquent Tax	5	-	-	-	-	-
Interest Apportionment	53	-	-	-	-	-
Specific ownership taxes	4,641	4,500	5,500	5,500	5,500	1,000
Nursing core contract	122,323	65,856	65,856	136,928	136,928	71,072
ARPA SLFRF	-	70,462	70,462	-	-	(70,462)
Insurance Fees	-	5,000	-	-	-	(5,000)
STEPP grant	34,350	50,000	50,000	80,054	80,054	30,054
CDC Workforce Funds	54,129	23,342	-	-	-	(23,342)
EPR	68,993	38,021	38,021	38,712	38,712	691
Imunization Contract	21,936	28,863	28,863	23,720	23,720	(5,143)
WIC CRS	51,345	37,294	37,294	32,980	32,980	(4,314)
Vital records	16,935	15,000	15,000	15,000	15,000	-
HPV	-	-	-	-	-	-
ELC Funding	64,643	39,856	43,111	50,000	50,000	10,144
Covid IMM 3/4	46,472	41,036	36,000	40,315	40,315	(721)
Covid IMM 2	-	-	15,980	5,327	5,327	5,327
Child Fatality	-	3,500	3,500	3,500	3,500	-
Medical Reserve Corps STTRONG	5,000	12,672	6,000	4,000	4,000	(8,672)
Medical Reserve Corps NACCHO	-	-	-	-	-	-
OGVP	9,794	-	-	-	-	-
CDC Infrastructure	-	82,346	104,003	67,140	67,140	(15,207)
PBG Grant	5,117	10,234	10,234	-	-	(10,234)
Medicare/Medicaid Fees	3,325	-	10,000	10,000	10,000	10,000
PHEP 1	4,595	-	-	-	-	-
Community Health	-	-	1,150	-	-	-
NFP Rental	-	-	3,300	-	-	-
Miscellaneous	777	-	-	-	-	-
<b>Total other revenue</b>	<b>514,433</b>	<b>527,982</b>	<b>544,275</b>	<b>513,175</b>	<b>513,175</b>	<b>(14,807)</b>
Fund balance, beginning of year	217,533	170,913	133,515	117,787	117,787	(53,126)
<b>Total available revenue other than property taxes</b>	<b>704,366</b>	<b>860,953</b>	<b>677,790</b>	<b>630,962</b>	<b>630,962</b>	<b>(229,991)</b>
Additional revenue required to balance budget	(89,064)	(251,875)	(72,493)	14,623	14,623	266,498
Add: Appropriated fund balance, end of year	133,515	296,323	117,787	29,103	29,092	(267,231)
<b>Net total to be derived from property taxes</b>	<b>44,451</b>	<b>45,294</b>	<b>45,294</b>	<b>43,726</b>	<b>43,715</b>	<b>(1,579)</b>
<b>CALCULATION OF MILL LEVY</b>						
Amount to be derived from property taxes	\$ 44,451	\$ 45,294	\$ 45,294	\$ 43,726	\$ 43,715	\$ (1,579)
Add: Provision for uncollectibles/Audit	(3)	-	-	-	-	-
<b>Total amount of property taxes needed</b>	<b>\$ 44,448</b>	<b>\$ 45,294</b>	<b>\$ 45,294</b>	<b>\$ 43,726</b>	<b>\$ 43,715</b>	<b>\$ (1,579)</b>
Assessed valuation	177,790,215	181,176,416	181,176,416	174,904,473	174,858,262	(6,318,154)
Mill Levy required	0.25	0.25	0.25	0.25	0.25	-

**Lincoln County, Colorado  
Public Health Agency Expenditures  
Budget - 2025**

Expenditures	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025
<b>Personnel services:</b>					
<b>Salaries:</b>					
Department head	\$ 59,076	\$ 61,176	\$ 61,176	\$ 62,676	\$ 62,676
Full time	177,141	142,020	142,020	149,820	149,820
Part time	39,916	60,000	50,894	66,048	66,048
Doctor	1,200	1,200	1,200	1,200	1,200
Contract Labor	60	2,600	-	2,600	2,600
Social security	21,527	21,226	19,260	22,144	22,144
Retirement	6,532	8,594	8,790	10,625	10,625
Medical & life insurance	95,798	95,490	84,350	100,488	100,488
<b>Supplies:</b>					
Office supplies	3,434	6,500	4,000	6,500	6,500
Medical supplies	-	2,500	-	2,500	2,500
Repairs & maintenance	-	1,000	10	1,000	1,000
<b>Other services &amp; charges</b>					
Professional Services-KC Co	17,730	15,000	10,000	15,000	15,000
Telephone	3,375	7,500	5,000	7,500	7,500
Postage	105	500	500	500	500
Travel & transportation	1,250	2,500	2,500	2,500	2,500
Office rental	6,600	6,600	6,600	6,600	6,600
Immunize/Disease Prevention	22,595	30,000	30,000	35,000	35,000
Regional EPR	5,358	3,749	3,749	3,500	3,500
STEPP	5,574	7,426	7,426	31,588	31,588
COVID IMM 3/4	9,400	12,000	8,000	15,214	15,214
COVID IMM 2	-	-	15,980	-	-
Lincoln ELC	47,184	25,000	29,250	39,582	39,582
OGVP	9,794	-	-	-	-
WIC	1,569	5,000	1,000	5,000	5,000
Child Fatality	936	3,500	3,500	3,500	3,500
MRC	1,866	15,172	-	-	-
CDC Workforce	58,378	-	4,621	-	-
CDC Infrastructure	5,546	65,000	65,000	30,000	30,000
COVID-Defense	-	-	-	-	-
PBG Grant	-	15,351	15,351	-	-
ARPA-Covid Funding	-	-	3,620	-	-
Marketing	-	2,500	2,000	2,500	2,500
<b>All other:</b>					
Treasurer's fees	6,382	6,500	8,000	8,000	8,000
Dues & meetings	2,132	5,000	5,000	5,000	5,000
Public Notices	270	3,000	1,500	3,000	3,000
Vital records	4,574	6,000	5,000	6,000	6,000
Audit Adjustment	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 615,302</b>	<b>\$ 639,604</b>	<b>\$ 605,297</b>	<b>\$ 645,585</b>	<b>\$ 645,585</b>



**Lincoln County, Colorado**  
**Lincoln Community Hospital - Budget Summary**  
**Budget - 2025**

	Actual Prior Year 2023	Adopted Budget 2024	Estimated Current Year 2024	Preliminary Budget 2025	Final Budget 2025	Increase (Decrease)
<b>Expenditures:</b>						
Operating Expenses	\$ 29,179,807	\$ 29,975,643	\$ 29,367,122	\$ 31,422,820	\$ 31,422,820	\$ 1,447,177
Depreciation	(1,383,373)	(1,200,000)	(1,461,984)	(1,800,000)	(1,800,000)	(600,000)
Interest Exp & Retirement of Debt	362,470	140,000	319,027	280,000	280,000	140,000
Capital purchases	2,423,086	3,000,000	3,250,000	250,000	250,000	(2,750,000)
<b>Total expenditures</b>	<b>30,581,990</b>	<b>31,915,643</b>	<b>31,474,165</b>	<b>30,152,820</b>	<b>30,152,820</b>	<b>(1,762,823)</b>
<b>Intergovernmental revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other revenue:</b>						
Change in working capital						-
Operating revenues	25,257,348	26,772,715	24,972,033	26,720,075	26,720,075	(52,640)
Miscellaneous/ Non-Operating Revenue	4,483,030	3,000,000	4,238,367	1,550,000	1,550,000	(1,450,000)
Long term debt proceeds	-	-	-	-	-	-
<b>Total Other Revenue</b>	<b>29,740,378</b>	<b>29,772,715</b>	<b>29,210,400</b>	<b>28,270,075</b>	<b>28,270,075</b>	<b>(1,502,640)</b>
Cash balance at beginning of year	3,908,958	5,227,398	3,600,717	1,880,481	1,880,481	(3,346,917)
<b>Total available revenue other than property taxes</b>	<b>29,740,378</b>	<b>29,772,715</b>	<b>29,210,399</b>	<b>28,270,075</b>	<b>28,270,075</b>	<b>(1,502,640)</b>
Additional revenue required to balance budget	(841,612)	(2,142,928)	(2,263,765)	(1,882,745)	(1,882,745)	260,183
Add: cash balance, end of year	3,600,717	3,627,999	1,880,481	522,449	522,311	(3,105,688)
<b>Net total to be derived from property taxes</b>	<b>533,371</b>	<b>543,529</b>	<b>543,529</b>	<b>524,713</b>	<b>524,575</b>	<b>(18,954)</b>
<b>CALCULATION OF MILL LEVY</b>						
Amount to be derived from property taxes	533,371	543,529	543,529	524,713	524,575	(18,954)
<b>Total amount of property taxes needed</b>	<b>533,371</b>	<b>543,529</b>	<b>543,529</b>	<b>524,713</b>	<b>524,575</b>	<b>(18,954)</b>
Assessed Valuation	177,790,215	181,176,416	181,176,416	174,904,473	174,858,262	(6,318,154)
Mill Levy required	3.00	3.00	3.00	3.00	3.00	-

Lincoln County, Colorado  
Supplemental Schedule  
Lease/Purchase Agreements  
Budget – 2025

<u>Equipment Leased</u>	<u>2025 Lease Payment</u>	<u>Total Lease Buyout</u>	<u>Optional Renewal Terms</u>
2025 CAT Motor Grader	\$22,158.99	\$22,158.99	None
2025 CAT Loader	\$76,000.00	\$76,000.00	None
TOTALS:	\$98,158.99	\$98,158.99	None



## Lincoln County Treasurer and Public Trustee's Office



To Whom it May Concern:

The Lincoln County Public Trustee is dedicated to protecting the rights of borrowers, lenders, and lienholders. The Public Trustee's 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 can 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. I 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, I forward the documentation to the County Clerk's Office, so the release becomes part of the public record. The \$30 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 notify the public of the sale via local publication. I ensure that lenders respect the borrower's right to cure their default before sale. After the public auction, I 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 a total debt under \$500,000.00 is \$300.00. The fee for a foreclosure over \$500,000.00 is 1/16 of 1% of that amount. The fees for executing other duties, such as withdrawals, cures, etc. are outlined in the statutes and vary.

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 at most is \$12,500.00. The salaries for a Public Trustee are paid from the fees collected, but do not go over the counties set classification limits.

If you have any questions or comments about this budget, please attend the public hearing on December 6th, 2024, at 10:30 AM in the Lincoln County Commissioners meeting room located at 103 3<sup>rd</sup> Ave., Hugo, CO 80821.

Sincerely,

Ashley D. Erwin  
Lincoln County Public Trustee

COPY



Lincoln County Treasurer and Public Trustee's Office



Public Trustee Budget Adoption Statement

Pursuant to C.R.S. 38-37-104(6), I, Ashley D. Erwin, in my capacity as the Public Trustee of Lincoln County, Colorado, and as the sole officer of the Office of the Public Trustee for this county, adopt by presentation to the B.O.C.C. the attached budget for the 2025 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.

Presented this 6<sup>th</sup> day of December, 2024.

By: 

Ashley D. Erwin

Public Trustee of Lincoln County, Colorado

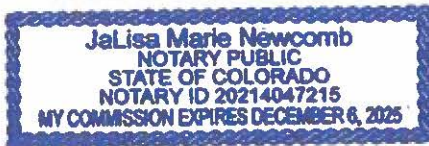
Notary:

STATE OF COLORADO) ) ss.

COUNTY OF LINCOLN)

The foregoing statement was acknowledged before me this 6<sup>th</sup> day of December, 2024 by Ashley D. Erwin as Public Trustee of Lincoln County, Colorado.

Witness my hand and official seal





Notary Public

My commission expires: 12-6-25



LINCOLN COUNTY  
PUBLIC TRUSTEE BUDGET  
2025

	Mid Year 2024	Estimated Year End 2024	Pre-Budget 2025	Final Budget 2025
<b>REVENUE</b>				
Public Trustee Fees	\$ 1,900.00	\$ 5,350.00	\$ 12,500.00	\$ 12,500.00
<b>EXPENDITURES</b>				
Total Salary	\$ (1,900.00)	\$ (5,350.00)	\$ (12,500.00)	\$ (12,500.00)



## PUBLIC NOTICE

Pursuant to Colorado Law, you are hereby notified that the 2025 Budget Hearing for the Lincoln County Public Trustee Office will be conducted on Friday, December 6, 2024 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

Ashley D. Erwin, Lincoln County Public Trustee



At a regular meeting of the Board of County Commissioners of Lincoln County, Colorado, held in Hugo, Colorado, on December 6, 2024, there were present:

Steve Burgess, Chairman	Present
Wayne Ewing, Vice Chairman	Present
Douglas D. Stone, Commissioner	Present
Stan Kimble, County Attorney	Absent & Excused
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 #1142** It was moved by Commissioner Stone and seconded by Commissioner Ewing 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 2025 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 2025 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 6, 2024, 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 2025:

General Fund	\$ 9,744,601
Road & Bridge Fund	9,881,505
Human Services Fund	3,614,969
Library Fund	76,400
Conservation Trust Fund	70,000
E911 Fund	483,354
Capital Projects Fund	2,560,221
Landfill Fund	545,065
Lodging Tax Fund	180,000

Public Health Agency Fund	645,585
Hospital Fund	30,152,820
Total	<u>\$57,954,520</u>

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

General Fund	27.00 mills
General Fund – Mills for hospital	4.00 mills
Road & Bridge Fund	10.00 mills
Human Services Fund	2.00 mills
Library Fund	.25 mill
Capital Projects Fund	0.00 mills
Landfill Fund	1.00 mill
Public Health Agency Fund	.25 mill
Hospital Fund	3.00 mills
Total	<u>47.50 mills</u>
Less Temporary Property Tax Credit	
General Fund	- 6.00 mills
Total	<u>41.50 mills</u>



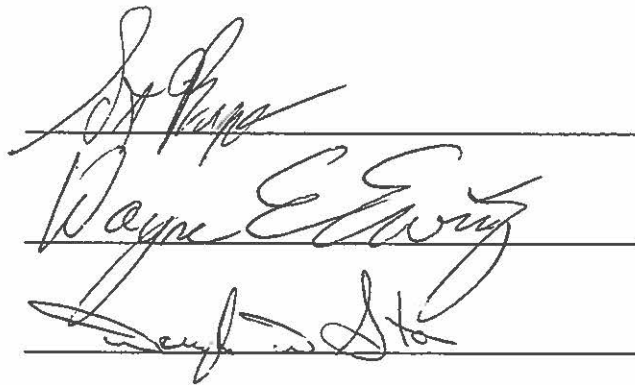
Page 3  
Resolution #1142  
December 6, 2024

Upon roll call the vote was:

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

The Chairman declared the motion carried and so ordered.

Board of County Commissioners  
of Lincoln County



The image shows three handwritten signatures in cursive, each written over a horizontal line. The signatures are: 1. A signature that appears to be 'Wayne Ewing'. 2. A signature that appears to be 'Wayne Ewing'. 3. A signature that appears to be 'Wayne Ewing'.

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 6, 2024, there were present:

Steve Burgess, Chairman	Present
Wayne Ewing, Vice Chairman	Present
Douglas D. Stone, Commissioner	Present
Stan Kimble, County Attorney	Absent & Excused
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 #1143** It was moved by Commissioner Ewing and seconded by Commissioner Stone to adopt the following resolution:

**WHEREAS**, the Board of County Commissioners of Lincoln County adopted the annual budget in accordance with the local government budget law and the provisions of Amendment 1 on December 6, 2024; 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 2025 from the revenue of each fund to each fund:

General Fund	\$ 9,744,601
Road & Bridge Fund	9,881,505
Human Services Fund	3,614,969
Library Fund	76,400
Conservation Trust Fund	70,000
E911 Fund	483,354
Capital Projects Fund	2,560,221
Landfill Fund	545,065
Lodging Tax Fund	180,000
Public Health Agency Fund	645,585
Hospital Fund	30,152,820
Total	<u>\$57,954,520</u>

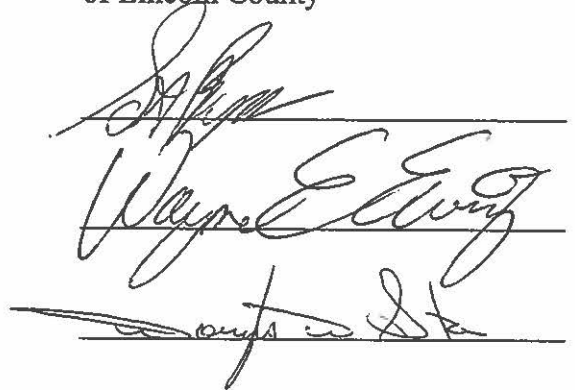
Page 2  
Resolution #1143  
December 7, 2024

Upon roll call the vote was:


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

The Chairman declared the motion carried and so ordered.

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 6, 2024, there were present:

Steve Burgess, Chairman	Present
Wayne Ewing, Vice Chairman	Present
Douglas D. Stone, Commissioner	Present
Stan Kimble, County Attorney	Absent & Excused
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 #1144** It was moved by Commissioner Ewing and seconded by Commissioner Stone 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 \$174,858,262 for the budget year 2025 as determined and fixed by the Board of County Commissioners, is:

#### General Operating Expenses:

General Fund	27.00
General Fund -- Mills to the hospital	4.00
Road & Bridge Fund	10.00
Human Services Fund	2.00
Library Fund	.25
Conservation Trust Fund	0
E911 Fund	0
Capital Projects Fund	0
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	- 6.00 mills
Total	<u>41.50 mills</u>

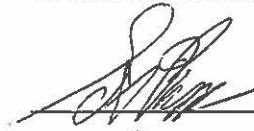

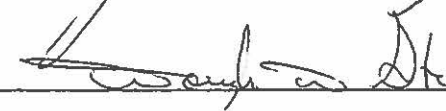
Page 2  
Resolution #1144  
December 6, 2024

Upon roll call the vote was:

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

The Chairman declared the motion carried and so ordered.

Board of County Commissioners  
of Lincoln County

  
\_\_\_\_\_  
  
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\_\_\_\_\_

ATTEST:

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