

Lincoln County, Colorado

Budget - 2026

Lincoln County, Colorado
Budget - 2026
Index

Budget Message	1.
Summary of Property Tax Revenue	2.
Consolidated Budget Summary	3.
General Fund:	
General Fund - Budget Summary	4.
Summary of General Fund Expenditures	5.
Revenue Other Than Current Property Taxes	6.
General Fund Expenditures:	
Office of the Board	7.
Administrative Expenses	8.
Land Use	9.
County Attorney	10.
Administrator	11.
County Land Surveyor	12.
Council of Governments	13.
Clerk & Recorder - Operations	14.
Clerk & Recorder - Elections	15.
County Treasurer	16.
County Assessor	17.
Maintenance of Building and Plant	18.
Information Technology	19.
District Attorney	20.
Sheriff - Operations	21.
Sheriff - Jail	22.
County Coroner	23.
Fire Control	24.
Emergency Management	25.
Health Inspector	26.
Ambulance Service	27.
Developmentally Disabled	28.
Emergency Medical Services	29.
Extension Service	30.
Fairgrounds	31.
Veterans Office	32.
Weed Control	33.
Community Development Block Grant	34.
EMS Subsidy	35.
Victims Assistance	36.
Rural Economic Development Initiative Grant	37.
Road & Bridge Fund:	
Road & Bridge Fund - Budget Summary	38.
Revenue Other Than Current Property Taxes	39.
Road & Bridge Fund Expenditures:	
Construction	40.
Maintenance of Roads	41.
Administration	42.
Equipment Service	43.
Due to Municipalities	44.

Lincoln County, Colorado
Budget - 2026
Index

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

Budget Message
Budget - 2026 Lincoln County, Colorado

The 2026 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 \$8,880,076 from property taxes, an increase of \$574,307 from 2025. 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 3.5 mills for the 2025 property taxes that are to be collected in 2026. This amount is \$654,321 which results in \$8,225,755 being collected in taxes.

The mill levy by fund is as follows:

General Fund – 31.00 mills

Human Services Fund – 1.75 mills

Capital Projects Fund – 0.00 mills

Public Health Agency Fund – 0.50 mill

Road & Bridge Fund – 10.00 mills

Library Fund - 0.25 mill

Landfill Fund – 1.00 mill

Hospital Fund – 3.00 mills

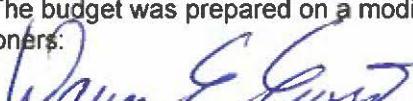
The Conservation Trust, E911, and Lodging Tax Funds have budgeted expenditures, but do not require mill levies for 2026.

From the 2025 budget, 0.25 mills were transferred from the Human Services Fund to the Public Health Fund in anticipation of decreasing revenue from state grant programs. The remaining mill allocations remained the same from the 2025 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 3.5 mills are also included in the General Fund's 31.00 mill allocation. This results in 23.50 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 2026 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 2026. A 3% increase in contributions to the Lincoln County Pension Plan is also budgeted for 2026. The Road and Bridge Construction Budget has been adjusted to include CDOT Off System Bridge Projects. The rehabilitation of the bridge on County Road 32 (109) over the Big Sandy Creek, South of the courthouse is completed and will be closed out financially in 2026. A grant application to fund the replacement of the bridge on County Road 43 over the Arkansas River has been submitted to CDOT and is budgeted for, but is still pending approval as of the adoption of this budget. 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 2026 include a new leasing program for Sheriff patrol vehicles allowing the acquisition of 5 new sheriff patrol cars; new door locks for the jail; plumbing upgrades for the jail; a match for an awarded grant to allow for the remodeling of restroom in the courts; a match for a pending grant to purchase a new bus for the Eastern Colorado Council of Governments (Outback Express); a new fire panel for the courthouse; new carpeting for the courthouse; fairgrounds improvements; maintenance projects for the Lincoln County Annex; and unspecified capital projects, which are annually budgeted.

Lincoln Community Hospital, which is a county hospital, is a separate entity, but the budget for it is included in the county's budget.

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


Wayne Ewing, Chairman


Robert Safranek, Vice Chairman


Terry Jaques, Commissioner

Budget prepared by Jacob Piper
County Administrator, Budget Officer
Date: December 9, 2025

Lincoln County, Colorado
Summary of Property Tax Revenue
Budget - 2026

County Fund	Prior Year		Current Year		Budget Year		Increase (decrease) Between Budget And Current Year	
	Prior Year 2024	Levy	Amount	Levy	Amount	Levy	Amount	Levy
General	26.50	\$ 4,976,451	31.00	\$ 5,420,606	31.00	\$ 5,795,418	-	\$ 374,812
Road and Bridge	12.50	2,449,991	10.00	1,748,583	10.00	1,869,490	-	120,907
Human Services	2.00	387,090	2.00	349,717	1.75	327,161	(0.25)	(22,556)
Library	0.50	96,617	0.25	43,715	0.25	46,737	-	3,022
Conservation Trust	-	-	-	-	-	-	-	-
E911 Fund	-	-	-	-	-	-	-	-
Capital Projects	1.75	338,228	-	-	-	-	-	-
Landfill	1.00	193,273	1.00	174,858	1.00	186,949	-	12,091
Lodging Tax	-	-	-	-	-	-	-	-
Public Health Agency	0.25	48,300	0.25	43,715	0.50	93,474	0.25	49,759
Lincoln Comm Hosp	3.00	543,529	3.00	524,575	3.00	560,847	-	36,272
	47.50	9,033,479	47.50	8,305,769	47.50	8,880,076	-	574,307

**Lincoln County, Colorado
Consolidated Budget Summary
Budget - 2026**

	General Fund	Road and Bridge Fund	Human Services Fund	Library Fund	Conservation Trust
BUDGET YEAR					
Expenditures:	\$10,330,063	\$8,137,624	\$3,947,723	\$80,600	\$70,000
Available revenues:					
Property taxes (net)	5,795,418	1,869,490	327,161	46,737	-
Intergovernmental revenue	668,375	2,829,829	3,632,404	4,500	30,000
Other revenue	3,792,984	1,922,786	40,000	5,500	19,000
Deferred revenue	-	278,258	-	-	-
Proceeds from capital leases	-	-	-	-	-
Unappropriated fund balance - beginning	5,880,606	2,043,851	1,471,702	66,872	202,885
Total	16,137,383	8,944,214	5,471,267	123,609	251,885
Less Temporary property tax credit	654,321	-	-	-	-
Less ending unappropriated fund balance	5,153,000	806,590	1,523,544	43,009	181,885
Total revenue available	\$10,330,063	\$8,137,624	\$3,947,723	\$80,600	\$70,000
Mill levy	31.00	10.00	1.75	0.25	0.00
CURRENT YEAR					
Expenditures:	\$9,300,928	\$9,615,530	\$3,423,893	\$61,400	\$38,665
Available revenues:					
Property taxes (net)	5,420,606	1,748,583	349,717	43,715	-
Intergovernmental revenue	424,629	2,889,339	3,220,300	4,500	30,000
Other revenue	5,064,695	4,302,312	45,046	6,058	28,778
Deferred revenue	-	-	-	-	-
Proceeds from capital leases	-	-	-	-	-
Unappropriated fund balance - beginning	5,320,754	2,719,147	1,280,532	73,999	182,772
Total	16,230,684	11,659,381	4,895,595	128,272	241,550
Less Temporary property tax credit	1,049,150	-	-	-	-
Less ending unappropriated fund balance	5,880,606	2,043,851	1,471,702	66,872	202,885
Total revenue available	\$9,300,928	\$9,615,530	\$3,423,893	\$61,400	\$38,665
Mill levy	31.00	10.00	2.00	0.25	0.00
PRIOR YEAR					
Expenditures:	\$8,738,440	\$6,130,605	\$3,881,330	\$69,042	\$0
Available revenues:					
Property taxes (net)	4,976,451	2,449,991	387,090	96,617	-
Intergovernmental revenue	428,333	2,740,566	3,375,253	9,563	28,872
Other revenue	4,180,100	745,048	43,460	8,645	19,512
Deferred revenue	-	-	0	-	-
Proceeds from capital leases	-	105,402	-	-	-
Unappropriated fund balance - beginning	6,648,427	2,808,745	1,356,059	28,216	134,388
Total	16,233,311	8,849,752	5,161,862	143,041	182,772
Less Temporary property tax credit	2,174,117	-	-	-	-
Less ending unappropriated fund balance	5,320,754	2,719,147	1,280,532	73,999	182,772
Total revenue available	\$8,738,440	\$6,130,605	\$3,881,330	\$69,042	\$0
Mill levy	26.50	12.50	2.00	0.50	0.00

**Lincoln County, Colorado
Consolidated Budget Summary
Budget - 2026**

	E911 Fund	Capital Projects Fund	Landfill Fund	Lodging Tax Fund	Public Health Agency Fund
BUDGET YEAR					
Expenditures:	\$501,901	\$1,121,611	\$588,239	\$180,000	\$623,572
Available revenues:					
Property taxes (net)	-	-	186,949	-	93,474
Intergovernmental revenue	220,000	45,400	-	-	-
Other revenue	-	193,440	135,700	140,000	412,809
Unappropriated fund balance - beginning	400,645	1,690,595	772,444	161,340	153,782
Total	620,645	1,929,435	1,095,093	301,340	660,065
Less ending unappropriated fund balance	118,744	807,824	506,854	121,340	36,493
Total revenue available	\$501,901	\$1,121,611	\$588,239	\$180,000	\$623,572
Mill levy	0.00	0.00	1.00	0.00	0.50
CURRENT YEAR					
Expenditures:	\$227,216	\$1,837,248	\$381,441	\$180,000	\$596,626
Available revenues:					
Property taxes (net)	-	-	174,858	-	43,715
Intergovernmental revenue	221,000	36,840	-	-	-
Other revenue	-	16,000	142,411	138,000	498,779
Unappropriated fund balance - beginning	406,861	3,475,003	836,616	203,340	207,914
Total	627,861	3,527,843	1,153,885	341,340	750,408
Less ending unappropriated fund balance	400,645	1,690,595	772,444	161,340	153,782
Total revenue available	\$227,216	\$1,837,248	\$381,441	\$180,000	\$596,626
Mill levy	0.00	0.00	1.00	0.00	0.25
PRIOR YEAR					
Expenditures:	\$203,416	\$570,363	\$405,251	\$174,655	\$578,774
Available revenues:					
Property taxes (net)	-	338,228	193,273	-	48,300
Intergovernmental revenue	188,130	35,430	-	-	12,358
Other revenue	-	-	142,829	149,943	592,514
Unappropriated fund balance - beginning	422,147	3,671,708	905,765	228,052	133,516
Total	610,277	4,045,366	1,241,867	377,995	786,688
Less ending unappropriated fund balance	406,861	3,475,003	836,616	203,340	207,914
Total revenue available	\$203,416	\$570,363	\$405,251	\$174,655	\$578,774
Mill levy	0.00	1.75	1.00	0.00	0.25

**Lincoln County, Colorado
Consolidated Budget Summary
Budget - 2026**

BUDGET YEAR	Hospital Fund		Total
	\$29,075,000	\$54,656,333	
Expenditures:			
Available revenues:			
Property taxes (net)	560,847	8,880,076	
Intergovernmental revenue	-	7,430,508	
Other revenue	28,500,000	35,162,219	
Deferred revenue	-	278,258	
Proceeds from capital leases	-	-	
Unappropriated fund balance - beginning	3,058,057	15,902,779	
Total	32,118,904	67,653,841	
Less Temporary property tax credit	-	654,321	
Less ending unappropriated fund balance	3,043,904	12,343,187	
Total revenue available	\$29,075,000	\$54,656,333	
Mill levy	3.00	47.50	
CURRENT YEAR			
Expenditures:	\$29,251,410	\$54,914,356	
Available revenues:			
Property taxes (net)	524,575	8,305,769	
Intergovernmental revenue	-	6,826,608	
Other revenue	28,237,733	38,479,812	
Deferred revenue	-	0	
Proceeds from capital leases	-	-	
Unappropriated fund balance - beginning	3,561,280	18,268,218	
Total	32,323,588	71,880,407	
Less Temporary property tax credit	-	1,049,150	
Less ending unappropriated fund balance	3,072,178	15,916,900	
Total revenue available	\$29,251,410	\$54,914,356	
Mill levy	3.00	47.50	
PRIOR YEAR			
Expenditures:	\$34,073,204	\$54,825,080	
Available revenues:			
Property taxes (net)	543,529	9,033,479	
Intergovernmental revenue	-	6,818,505	
Other revenue	33,490,238	39,372,289	
Deferred revenue	-	-	
Proceeds from capital leases	-	105,402	
Unappropriated fund balance - beginning	3,600,717	19,937,740	
Total	37,634,484	75,267,415	
Less Temporary property tax credit	-	2,174,117	
Less ending unappropriated fund balance	3,561,280	18,268,218	
Total revenue available	\$34,073,204	\$54,825,080	
Mill levy	3.00	47.50	

**Lincoln County, Colorado
General Fund - Budget Summary
Budget - 2026**

	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026	Increase (Decrease)
Expenditures:						
General government	\$ 4,890,256	\$ 5,056,808	\$ 4,910,405	\$ 5,290,534	\$ 5,337,362	\$ 280,555
District attorney	171,057	180,226	180,226	213,621	213,621	33,395
Public safety	3,047,673	3,370,731	3,430,857	3,712,471	3,729,754	359,023
Health & hospitals	26,153	28,850	28,850	28,180	28,180	(670)
Auxiliary services	505,214	583,463	538,548	627,908	630,468	47,005
Pass-through grants	98,087	524,523	212,042	389,905	390,678	(133,845)
Total expenditures	8,738,440	9,744,601	9,300,928	10,262,619	10,330,063	585,462
Intergovernmental revenue	428,333	739,794	424,629	668,375	668,375	(71,419)
Other revenue	4,180,100	3,949,684	5,064,695	3,792,984	3,792,984	(156,700)
Fund balance at beginning of year	6,648,427	4,719,544	5,320,754	5,880,606	5,880,606	1,161,063
Total available revenue other than property taxes	11,256,860	9,409,022	10,810,078	10,341,965	10,341,965	932,944
Additional revenue required to balance budget	(2,518,420)	335,579	(1,509,150)	(79,347)	(11,903)	(347,482)
Temporary property tax credit	2,174,117	1,049,150	1,049,150	1,121,758	654,321	(394,829)
Add: Appropriated fund balance, end of year	5,320,754	4,035,877	5,880,606	4,753,339	5,153,000	1,117,123
Net total to be derived from property taxes	\$ 4,976,451	\$ 5,420,606	\$ 5,420,606	\$ 5,795,750	\$ 5,795,418	\$ 374,812
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	\$ 4,801,175	\$ 5,420,606	\$ 5,420,606	\$ 5,795,750	\$ 5,795,418	\$ 374,812
Add: Provision for uncollectibles/Audit	175,276	-	-	-	-	-
Total amount of property taxes needed	\$ 4,801,175	\$ 5,420,606	\$ 5,420,606	\$ 5,795,750	\$ 5,795,418	\$ 374,812
Assessed valuation	181,176,416	174,858,262	174,858,262	186,959,683	186,948,968	12,090,706
Mill Levy required	26.50	31.00	31.00	31.00	31.00	-

**Lincoln County, Colorado
Summary of General Fund Expenditures
Budget - 2026**

<u>Expenditures</u>	<u>Actual Prior Year 2024</u>	<u>Estimated Current Year 2025</u>	<u>Preliminary Budget 2026</u>	<u>Final Budget 2026</u>	<u>Increase (Decrease)</u>
General Government:					
Office of the Board Administrator	\$ 287,407	\$ 312,428	\$ 315,567	\$ 315,567	\$ 3,139
Administrative expenses	123,734	131,229	135,984	137,409	6,180
Land Use	2,909,230	2,857,157	3,008,440	3,038,870	181,713
County Attorney	58,437	64,737	72,361	73,139	8,402
Council of Governments	56,965	39,622	51,000	51,000	11,378
Clerk & Recorder	15,500	18,845	21,500	21,500	2,655
County Elections	322,786	341,654	374,765	377,874	36,220
County Treasurer	171,308	163,348	208,547	210,101	46,753
County Assessor	260,174	229,754	268,928	269,910	40,156
Building Maintenance	304,378	376,115	380,147	385,329	9,214
Information Technology	257,768	265,608	339,449	341,522	75,914
County Land Surveyor	120,780	109,013	113,846	115,141	6,129
	1,789	895	-	-	(895)
Total General Government	4,890,256	4,910,405	5,290,534	5,337,362	426,958
Judicial:					
District Attorney	171,057	180,226	213,621	213,621	33,395
Total Judicial	171,057	180,226	213,621	213,621	33,395
Public Safety:					
County Sheriff	1,176,128	1,467,286	1,578,826	1,584,818	117,532
County Jail	1,733,844	1,806,230	1,934,618	1,945,520	139,290
County Coroner	95,175	103,118	129,528	129,528	26,410
Fire Control	1,500	1,500	1,500	1,500	-
Emergency Management	41,026	52,723	67,999	68,388	15,665
Total Public Safety	3,047,673	3,430,857	3,712,471	3,729,754	298,897
Subtotal carried to page 5. (b)	\$ 8,108,986	\$ 8,521,488	\$ 9,216,626	\$ 9,280,737	\$ 759,250

Lincoln County, Colorado
Summary of General Fund Expenditures
Budget - 2026

Expenditures	Actual Prior Year 2024	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026	Increase (Decrease)
Subtotal - Carried from Page 5. (a)	\$ 8,108,986	\$ 8,521,488	\$ 9,216,626	\$ 9,280,737	\$ 759,250
Health & Hospital:					
Health Inspector	9,080	9,080	9,080	9,080	-
Ambulance Service	6,000	6,000	6,000	6,000	-
Developmentally Disabled	9,196	9,770	9,100	9,100	(670)
Emergency Medical Services	1,877	4,000	4,000	4,000	-
Total Health & Hospital	26,153	28,850	28,180	28,180	(670)
Auxiliary					
Extension Service	144,489	144,251	170,986	172,283	28,032
Fairgrounds	155,934	173,570	195,883	196,369	22,799
Veterans Office	29,952	32,073	42,637	42,637	10,564
Weed Control	174,839	188,654	218,402	219,179	30,525
Total Auxiliary Services	505,214	538,548	627,908	630,468	91,920
Pass-through Grants:					
Community Development Block Grant	-	69,600	270,000	270,000	200,400
EMS Subsidy	28,082	6,687	40,000	40,000	33,313
Victims Assistance	70,005	76,948	79,905	80,678	3,730
Rural Economic Development Initiative Grant	-	58,807	-	-	(58,807)
Total Pass-through Grants	98,087	212,042	389,905	390,678	178,636
Total Expenditures	\$ 8,738,440	\$ 9,300,928	\$ 10,262,619	\$ 10,330,063	\$ 1,029,135

**Lincoln County, Colorado
General Fund
Revenue Other Than Current Property Taxes
Budget - 2026**

	Actual Prior Year 2024	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026	Increase (Decrease)
Intergovernmental:					
State:					
Veterans Office	11,969	10,000	10,000	10,000	-
Veterans Office Washington Reimbursement	-	7,415	7,500	7,500	85
Veterans Office Cheyenne Reimbursement	-	-	3,500	3,500	3,500
Veterans Office Kiowa Reimbursement	-	-	3,500	3,500	3,500
Cigarette taxes	1,064	1,050	1,000	1,000	(50)
Emergency Management	33,405	33,979	-	-	(33,979)
DOW-PILT Impact Assistance	499	617	500	500	(117)
State of Colorado - Human Services	60,668	60,210	67,775	67,775	7,565
Other governmental units:					
EMS Subsidy	33,381	6,687	40,000	40,000	33,313
Community Development Block Grant	-	69,600	270,000	270,000	200,400
Victims Assistance	69,900	46,600	46,600	46,600	-
Court Security Grant	79,126	129,664	218,000	218,000	88,336
Karval Water Users	1,654	-	-	-	-
World's Wonder View Tower REDI Grant	-	58,807	-	-	(58,807)
Historical Fund Rouhndhouse Grant	126,667	-	-	-	-
Other Grants	10,000	-	-	-	-
Total intergovernmental revenue	\$ 428,333	\$ 424,629	\$ 668,375	\$ 668,375	\$ 243,746
Other revenue:					
Taxes:					
Delinquent property taxes					
Specific ownership tax	208,428	345,000	200,000	200,000	(145,000)
Sales tax	2,386,460	2,650,943	2,400,000	2,400,000	(250,943)
Sub Tax Revenue	1,395	1,485	1,400	1,400	(85)
Mineral Severance Tax	11,734	10,000	10,000	10,000	-
Charges for services:					
Administrative Fees	10,285	10,000	9,000	9,000	(1,000)
Advertising Fees	6,363	6,300	4,000	4,000	(2,300)
Late Filing Fees	2,075	325	-	-	(325)
Reimbursements, Refunds, Rebates	7,058	3,000	-	-	(3,000)
Bad Checks	145	308	-	-	(306)
Sheriff's Fees	36,032	60,000	35,000	35,000	(25,000)
County Clerk Fees	112,347	142,000	115,000	115,000	(27,000)
Treasurer's Fees	261,360	300,000	245,000	245,000	(55,000)
Assessor's Fees	8,894	5,500	5,000	5,000	(500)
Auxiliary Fees - Fairgrounds	8,514	8,900	7,000	7,000	(1,900)
Coroner Fees	1,219	8,571	1,000	1,000	(7,571)
Land Use fees	25,232	248,141	10,000	10,000	(238,141)
Election revenue - other gov'ts	5,134	11,899	3,000	3,000	(8,899)
Sheriff Medical Reimbursements	207,235	235,000	275,000	275,000	40,000
Model Traffic Code	58,533	41,000	50,000	50,000	9,000
Fines	-	-	-	-	-
Miscellaneous receipts:					
Interest earnings	690,118	460,750	400,000	400,000	(60,750)
Rent-Social Services	22,584	22,584	22,584	22,584	-
Insurance claims	51,330	8,483	-	-	(8,483)
Sales of fixed assets	25,000	-	-	-	-
Capital Credits	5,226	5,482	-	-	(5,482)
Certificate Premium Bid	2,783	-	-	-	-
Certificate of Purchase	3,040	9,912	-	-	(9,912)
SMM	21,271	19,000	-	-	(19,000)
American Rescue Plan Funds	162	14	-	-	(14)
Transfer from Capital Projects	-	450,000	-	-	(450,000)
Miscellaneous	143	100	-	-	(100)
Audit Adjustment	-	-	-	-	-
Total Other Revenue	\$ 4,180,100	\$ 5,064,695	\$ 3,792,984	\$ 3,792,984	\$ (1,271,711)
Total Revenue Other Than Property Taxes	\$ 4,608,433	\$ 5,489,324	\$ 4,461,359	\$ 4,461,359	\$ (1,027,965)

**Lincoln County, Colorado
General Fund Expenditures
Office of the Board
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries					
Department head	\$ 192,423	\$ 217,587	\$ 217,587	\$ 217,587	\$ 217,587
Social security	14,720	16,645	16,645	16,645	16,645
Other services & charges:					
Telephone	345	350	345	350	350
Travel & transportation	13,251	12,000	13,250	13,250	13,250
All other:					
Dues & meetings	3,873	4,000	3,900	4,000	4,000
Letters and Notices	946	1,000	1,000	1,000	1,000
CCI Dues	12,760	12,951	13,101	12,951	12,951
Ports 2 Plains, Pro15, FTZ	3,185	5,000	3,000	5,000	5,000
Economic Development	45,904	43,600	43,600	44,784	44,784
Total expenditures	\$ 287,407	\$ 313,133	\$ 312,428	\$ 315,567	\$ 315,567

**Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Office of the Board
Budget - 2026**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 217,587	\$ 217,587	\$ 217,587
Deputy			
Other			
Total	\$ 217,587	\$ 217,587	\$ 217,587

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
Administrative Expenses
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Workers' comp	\$ 14,511	\$ 13,600	\$ 13,771	\$ 15,010	\$ 10,587
Medical insurance	1,395,754	1,480,775	1,424,092	1,544,997	1,544,997
Supplies:					
Office Supplies	4,980	7,500	9,000	7,500	7,500
Repairs & maintenance	-	5,000	-	5,000	5,000
Postage Machine	8,696	-	-	-	-
Other services & charges:					
Professional services - audit	27,600	17,500	17,500	18,100	18,100
Advertising & notices	4,005	5,000	5,000	5,000	5,000
Liability insurance	225,087	212,638	212,715	231,859	221,538
Other- retirement	285,907	289,589	289,268	292,935	338,109
IT services & telephone expense	3,063	-	2,134	2,200	2,200
Accounting/Payroll	30,683	30,000	30,000	30,000	30,000
All other:					
Treasurer's fees	96,715	100,000	150,000	100,000	100,000
Amend #1 - hospital tax increase	768,721	699,433	701,598	747,839	747,839
Cafeteria Plan	2,208	3,000	2,079	3,000	3,000
Outside Grant Writing	1,300	5,000	-	5,000	5,000
ARPA Transfers to Towns	40,000	-	-	-	-
Total expenditures	\$ 2,909,230	\$ 2,869,035	\$ 2,857,157	\$ 3,008,440	\$ 3,038,870

**Lincoln County, Colorado
General Fund Expenditures
Land Use
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries					
Department head	\$ 50,683	\$ 52,536	\$ 52,536	\$ 54,156	\$ 54,876
Part Time	-	-	-	-	-
Social security	3,884	4,177	4,177	4,305	4,363
Supplies					
Office supplies	119	1,000	1,000	2,100	2,100
Postage	-	1,000	300	700	700
Other services & charges					
Contract labor	-	450	450	450	450
Professional services	-	3,000	889	3,000	3,000
Telephone	401	400	400	400	400
Travel & transportation	1,598	3,000	2,185	3,000	3,000
Advertising & notices	887	1,250	800	1,250	1,250
All other:					
Dues & meetings	865	3,000	2,000	3,000	3,000
Capital outlay	-	-	-	-	-
Total expenditures	\$ 58,437	\$ 69,813	\$ 64,737	\$ 72,361	\$ 73,139

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Land Use
Budget - 2026

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 52,536	\$ 54,156	\$ 54,876
Deputy			
Full time			
Part time	\$ -	\$ -	\$ -
Total	\$52,536	\$54,156	\$54,876

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
County Attorney
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Contract Labor	\$ 45,900	\$ 72,000	\$ 39,622	\$ 50,000	\$ 50,000
Social security	3,511	-	-	-	-
All other:					
Office supplies	892	-	-	-	-
Dues and Meetings	1,170	1,000	-	1,000	1,000
Contingent litigation	5,492	-	-	-	-
Total expenditures	\$ 56,965	\$ 73,000	\$ 39,622	\$ 51,000	\$ 51,000

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
County Attorney
Budget - 2026

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 39,622	\$ 50,000	\$ 50,000
Deputy			
Full time			
Part time			
Other			
 Total	 \$ 39,622	 \$ 50,000	 \$ 50,000

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
Administrator
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries					
Department head	\$ 67,320	\$ 68,760	\$ 71,460	\$ 73,800	\$ 74,520
Assistant	42,546	43,896	43,896	45,546	46,146
Part Time	-	5,000	-	-	-
Social security	8,533	9,354	9,171	9,488	9,593
Other services & charges:					
Telephone	1,469	1,500	1,462	1,500	1,500
Office supplies	1,046	2,500	2,500	2,500	2,500
Postage	347	500	440	500	500
Travel & transportation	1,572	1,500	1,300	1,500	1,500
All other:					
Dues & meetings	901	1,000	1,000	1,000	1,000
ACCA district meetings	-	150	-	150	150
Capital outlay	-	-	-	-	-
Total expenditures	\$ 123,734	\$ 134,160	\$ 131,229	\$ 135,984	\$ 137,409

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Administrator
Budget - 2026

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 71,460	\$ 73,800	\$ 74,520
Assistant	43,896	45,546	46,146
Full time	<u>115,356</u>	<u>119,346</u>	<u>120,666</u>
Part time	-	-	-
Other	-	-	-
Total	<u>\$ 115,356</u>	<u>\$ 119,346</u>	<u>\$ 120,666</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 - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services					
Salary					
Department head	\$ 1,659	\$ 1,659	\$ 830	\$ -	\$ -
Social Security	130	130	65	-	-
Supplies & Charges					
Operating Supplies	-	150	-	-	-
Travel and Transportation	-	400	-	-	-
Capital Outlay					
Total expenditures	\$ 1,789	\$ 2,339	\$ 895	\$ -	\$ -

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
County Land Surveyor
Budget - 2026

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 830	\$ -	\$ -
Total	<u>\$ 830</u>	<u>\$ -</u>	<u>\$ -</u>

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 - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries					
Part time	\$ -	\$ -	\$ -	\$ -	\$ -
Social security	-	-	-	-	-
Supplies:					
Repairs, maintenance & fuel	-	3,000	345	3,000	3,000
Other services & charges					
Travel & transportation	-	1,500	1,500	1,500	1,500
Other - County share	12,000	13,500	13,500	13,500	13,500
All other:					
Marketing project	3,500	3,500	3,500	3,500	3,500
Total expenditures	\$ 15,500	\$ 21,500	\$ 18,845	\$ 21,500	\$ 21,500

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Council of Governments
Budget - 2026

Personnel:

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

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
Clerk & Recorder - Operations
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries:					
Department head	\$ 66,077	\$ 66,077	\$ 66,077	\$ 66,077	\$ 66,077
Deputy	46,042	60,516	50,000	62,676	63,396
Full time (Finance Dir.)	104,856	54,696	55,416	59,016	59,736
Driver examiner	51,504	52,944	53,664	55,104	55,824
Recording Deputy	-	53,040	53,760	55,200	55,920
Social security	19,489	22,640	22,812	23,499	23,728
Supplies:					
Office supplies	4,434	6,000	6,000	9,000	9,000
Telephone	5,747	6,000	6,000	6,500	6,500
Postage	4,411	6,000	5,500	6,000	6,000
Travel & Transportation	587	1,500	1,400	1,500	1,500
Advertising & notices	105	100	720	100	100
Maintenance contracts	15,904	17,525	16,725	17,525	17,525
Education & Training	362	2,500	1,000	2,500	2,500
All other:					
Dues & meetings	3,268	4,850	2,580	5,068	5,068
Capital Outlay	-	5,000	-	5,000	5,000
Total expenditures	\$ 322,786	\$ 359,388	\$ 341,654	\$ 374,765	\$ 377,874

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Clerk & Recorder - Operations
Budget - 2026

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 66,077	\$ 66,077	\$ 66,077
Chief Deputy	50,000	62,676	63,396
Full time Finance Director	55,416	59,016	59,736
Recording Deputy	-	55,200	55,920
Driver Examiner	53,664	55,104	55,824
 Total	 \$ 225,157	 \$ 298,073	 \$ 300,953

Capital outlay:

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

Total	 \$ -	 \$ 5,000	 \$ 5,000
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**Lincoln County, Colorado
General Fund Expenditures
Clerk & Recorder - Elections
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries					
Deputy	\$ 49,440	\$ 50,880	\$ 50,880	\$ 55,920	\$ 56,640
Full time	45,396	47,556	46,836	51,300	52,020
Social security	7,445	7,826	7,769	8,524	8,638
Supplies:					
Office supplies	1,018	1,000	500	1,000	1,000
Operating supplies	30,371	13,725	13,725	25,640	25,640
Other services & charges					
Judges	5,815	4,875	2,875	7,420	7,420
Postage	2,135	3,640	3,600	6,000	6,000
Travel & transportation	1,452	750	550	750	750
Advertising & notices	302	250	250	500	500
Professional services	-	2,500	2,500	4,000	4,000
Maintenance contracts	21,320	19,263	19,263	22,980	22,980
R&M of equipment	-	1,000	1,000	2,000	2,000
All other:					
Dues & meetings	1,149	2,075	1,500	2,694	2,694
Education & training	5,361	14,200	12,000	14,719	14,719
Background checks	104	100	100	100	100
Capital outlay	-	5,000	-	5,000	5,000
Total expenditures	\$ 171,308	\$ 174,640	\$ 163,348	\$ 208,547	\$ 210,101

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Clerk & Recorder - Elections
Budget - 2026

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Deputy I	50,880	55,920	56,640
Clerk II	46,836	51,300	52,020
Total	\$ 97,716	\$ 107,220	\$ 108,660

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
County Treasurer
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries					
Department head	\$ 66,077	\$66,078	\$66,078	\$66,078	\$66,078
Chief Deputy	66,276	67,716	67,716	69,156	69,876
Deputy	48,177	-	-	-	-
Clerk	-	-	-	-	-
Part time/Full time	-	17,064	17,064	17,424	17,686
Part time	16,420	-	-	-	-
Social security	14,528	11,795	11,795	11,800	11,800
Supplies:					
Office supplies	6,920	8,600	4,800	8,000	8,000
Other services & charges:					
Telephone	3,320	4,750	1,700	2,500	2,500
Postage	139	18,000	10,000	18,000	18,000
Advertising & notices	13,297	6,600	8,000	7,500	7,500
Other - Bogus Sales	-	600	-	600	600
All other:					
Dues & meetings	3,188	5,500	3,000	3,500	3,500
Miscellaneous	-	3,500	-	8,000	8,000
Office Equipment					
Copier	2,456	3,500	1,201	1,300	1,300
Calculators, Printers	-	-	-	-	-
Postage Meter	-	850	400	800	800
Check Scanners	-	2,400	-	2,400	2,400
Desk	-	3,500	-	5,000	5,000
Computer:					
Tyler computer system	19,376	46,865	38,000	46,870	46,870
Total expenditures	\$ 260,174	\$ 267,318	\$ 229,754	\$ 268,928	\$ 269,910

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
County Treasurer
Budget - 2026

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 66,078	\$ 66,078	\$ 66,078
Deputy II	67,716	69,156	69,876
Deputy I	-	-	-
Clerk	-	-	-
Part time / Full time 3/7 time	17,064	17,424	17,686
Part time	-	-	-
Total	\$ 150,858	\$ 152,658	\$ 153,640

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
County Assessor
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries					
Department head	\$ 66,077	\$ 66,077	\$ 66,077	\$ 66,077	\$ 66,077
Deputy	55,164	56,664	56,664	57,864	59,064
Full time	118,418	132,054	134,054	136,388	139,988
Part time	-	-	-	-	-
Social security	18,228	20,000	20,000	20,498	20,880
Supplies:					
Office supplies	5,771	10,000	10,000	10,000	10,000
Other services & charges:					
Telephone	2,859	3,000	3,000	3,000	3,000
Internet fees	1,020	1,200	1,200	1,200	1,200
Postage	871	1,450	1,450	1,450	1,450
Travel & transportation	1,548	2,000	2,000	2,000	2,000
Advertising & notices	261	820	820	820	820
Maintenance contracts	1,661	3,000	3,000	3,000	3,000
Tyler computer system	27,383	63,850	63,850	63,850	63,850
All other:					
Dues & meetings	4,011	5,000	5,000	5,000	5,000
Education & training	1,106	4,000	4,000	4,000	4,000
Capital outlay	-	5,000	5,000	5,000	5,000
Total expenditures	\$ 304,378	\$ 374,115	\$ 376,115	\$ 380,147	\$ 385,329

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
County Assessor
Budget - 2026

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 66,077	\$ 66,077	\$ 66,077
Deputy	56,664	57,864	59,064
Full time			
Clerk I	36,972	41,712	45,646
Appraiser Clerk I/Clerk II	41,172	43,246	44,696
Deputy I	45,696	47,096	49,646
Total Full Time	123,840	132,054	139,988
Total	\$ 246,581	\$ 255,995	\$ 265,129

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
Maintenance of Building and Plant
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries					
Full time	\$ 89,698	\$ 92,938	\$ 92,917	\$ 136,590	\$ 138,510
Part Time	10,465	12,300	15,567	-	-
Social security	7,689	8,366	8,624	10,859	11,012
Supplies:					
Operating supplies	9,311	10,000	9,000	10,000	10,000
Repairs & maintenance	61,700	55,000	58,200	65,000	65,000
Other charges & services:					
Utilities - heat	19,669	35,000	20,000	35,000	35,000
Utilities - electricity	52,739	60,000	53,800	55,000	55,000
Utilities - water	6,497	7,000	7,500	7,000	7,000
Internet	-	-	-	-	-
Capital Outlay	-	5,000	-	20,000	20,000
 Total expenditures	 \$ 257,768	 \$ 285,604	 \$ 265,608	 \$ 339,449	 \$ 341,522

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Maintenance of Building and Plant
Budget - 2026

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Full time			
Maintenance Director	\$ 48,996	\$ 54,756	\$ 55,476
Maintenance Worker	\$ -	\$ 40,692	\$ 41,292
Janitorial	<u>43,921</u>	<u>41,142</u>	<u>41,742</u>
	<u>92,917</u>	<u>136,590</u>	<u>138,510</u>
Part time	15,567	-	-
Total	<u><u>\$ 108,484</u></u>	<u><u>\$ 136,590</u></u>	<u><u>\$ 138,510</u></u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Capital outlay	\$ -	\$ 20,000	\$ 20,000
Total	<u><u>\$ -</u></u>	<u><u>\$ 20,000</u></u>	<u><u>\$ 20,000</u></u>

**Lincoln County, Colorado
General Fund Expenditures
Information Technology
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries					
Department head	\$ 54,336	\$ 55,686	\$ 55,686	\$ 57,936	\$ 59,136
Social security	4,219	4,427	4,427	4,606	4,701
Other services & charges:					
Repairs and Maintenance	372	3,000	800	3,000	3,000
Telephone	409	450	450	495	495
Office supplies	2,064	2,000	1,000	2,000	2,000
Postage	-	100	75	100	100
Travel & transportation	1,601	1,500	1,000	1,500	1,500
Recycling	500	100	100	100	100
Education and Training	-	1,000	1,499	1,500	1,500
All other:					
Dues & meetings	279	1,000	500	1,000	1,000
Hardware	3,319	3,000	1,800	3,000	3,000
Antivirus - User	1,105	1,400	1,400	1,498	1,498
Antivirus - Server	360	800	800	856	856
Microsoft 365	2,029	5,500	5,500	6,050	6,050
Phishing Security	980	1,200	-	1,284	1,284
Remote Monitoring	15,550	8,500	11,925	7,800	7,800
Ransomware	3,110	3,300	3,300	1,800	1,800
User Backup	6,150	1,500	1,575	300	300
Server Backup	4,800	4,800	4,800	5,136	5,136
Infrastructre Development	3,215	3,000	2,200	3,000	3,000
Pro Server Support	175	500	652	535	535
Web Tools & Services	-	5,000	4,524	5,350	5,350
Capital outlay	16,207	5,000	5,000	5,000	5,000
Total expenditures	\$ 120,780	\$ 112,763	\$ 109,013	\$ 113,846	\$ 115,141

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Information Technology
Budget - 2026

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 55,686	\$ 57,936	\$ 59,136
Other	-	-	-
Total	\$ 55,686	\$ 57,936	\$ 59,136

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
District Attorney
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Main office Juvenile Diversion	\$ 171,057	\$ 180,226	\$ 180,226	\$ 213,621	\$ 213,621
Total expenditures	\$ 171,057	\$ 180,226	\$ 180,226	\$ 213,621	\$ 213,621

**Lincoln County, Colorado
General Fund Expenditures
Sheriff - Operations
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries					
Department head	\$ 74,072	\$ 74,072	\$ 74,072	\$ 74,072	\$ 74,072
Undersheriff	72,996	74,796	74,796	76,596	77,316
Deputies & Adm Secretary	567,307	709,968	709,968	734,928	743,568
Courthouse Security	38,095	129,664	129,000	165,274	166,596
Holiday Pay	15,122	20,000	18,500	20,000	20,000
Other-Overtime	37,614	35,000	32,000	35,000	35,000
Social security	62,893	72,650	72,650	93,456	88,766
Supplies:					
Office supplies	5,224	7,000	7,000	7,000	7,000
Operating supplies	17,350	17,000	18,000	18,000	18,000
Uniforms	10,160	10,000	10,000	10,000	10,000
Other charges & services					
Education & training	9,145	20,000	20,000	20,000	20,000
Telephone	24,975	25,000	30,000	35,000	35,000
Equipment/Contracts	62,055	75,000	78,000	85,000	85,000
Postage	735	1,500	1,500	1,500	1,500
Computers	7,129	8,000	8,000	8,000	8,000
Car expense:					
Repairs & maintenance	62,902	50,000	65,000	65,000	65,000
Gas	67,333	65,000	62,000	70,000	70,000
Limon Substation Maintenance	16,737	15,000	15,000	15,000	15,000
Limon Substation Utilities	9,226	10,000	14,000	15,000	15,000
All other:					
Vehicle-inspections	854	3,000	2,800	3,000	3,000
Dues & meetings	9,915	9,000	9,000	9,000	9,000
K-9 Program	4,289	8,000	8,000	9,000	9,000
Special Ops	-	8,000	8,000	9,000	9,000
Capital outlay	-	-	-	-	-
Total expenditures	\$ 1,176,128	\$ 1,447,650	\$ 1,467,286	\$ 1,578,826	\$ 1,584,818

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Sheriff - Operations
Budget - 2026

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 74,072	\$ 74,072	\$ 74,072
Undersheriff	74,796	76,596	77,316
Full time			
Deputies - 11	654,000	677,928	685,848
Admin. Secretary	55,560	57,000	57,720
	<hr/>	<hr/>	<hr/>
	858,428	885,596	894,956
Holiday Pay	18,500	20,000	20,000
Courthouse Security	129,000	165,274	166,596
Other-Overtime	32,000	35,000	35,000
 Total	<hr/>	<hr/>	<hr/>
	\$ 1,037,928	\$ 1,105,870	\$ 1,116,552

Capital outlay:

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

Lincoln County, Colorado
General Fund Expenditures
Sheriff - Jail
Budget - 2026

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries					
Supervisors	\$ 187,176	\$ 129,684	\$ 129,684	\$ 324,464	\$ 327,764
Full time	661,759	645,552	645,552	497,724	504,204
Part Time - Janitor	14,400	19,680	19,680	20,160	20,400
Overtime	34,401	27,000	25,000	27,000	27,000
Holiday Pay	24,662	25,000	25,000	27,000	27,000
Social security	76,323	63,814	63,814	75,270	76,152
Supplies:					
Medical supplies	208,270	220,000	225,000	235,000	235,000
Operating supplies	34,646	35,000	35,000	40,000	40,000
Repairs & maintenance	27,786	50,000	50,000	50,000	50,000
Other charges & services:					
Equipment/Contracts	58,210	75,000	75,000	85,000	85,000
Education & training	4,325	20,000	20,000	20,000	20,000
Contracts - food	122,340	120,000	195,000	195,000	195,000
Prisoner Clothing	2,194	3,000	3,500	4,000	4,000
Copier Contracts	10,266	9,000	9,000	9,000	9,000
Travel & transportation	18,880	25,000	25,000	25,000	25,000
All other:					
Uniforms	11,384	10,000	10,000	10,000	10,000
Inmate Welfare Fund	2,720	15,000	15,000	15,000	15,000
JBBS/Mental Health	234,102	235,000	235,000	275,000	275,000
Capital outlay	-	-	-	-	-
Total expenditures	\$ 1,733,844	\$ 1,727,730	\$ 1,806,230	\$ 1,934,618	\$ 1,945,520

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Sheriff - Jail
Budget - 2026

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Corporals	\$ 129,684	\$ 324,464	\$ 327,764
Full time Jailers	645,552	497,724	504,204
Part time - Janitor	19,680	20,160	20,400
Other Kitchen Holiday Pay Overtime	- - 25,000	- 27,000 27,000	- 27,000 27,000
Total	\$ 819,916	\$ 896,348	\$ 906,368

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
County Coroner
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services					
Salaries					
Department head	\$ 14,935	\$ 14,935	\$ 14,935	\$ 14,935	\$ 14,935
Social security	1,143	1,143	1,143	1,143	1,143
Supplies:					
Office supplies	491	1,300	400	1,300	1,300
Pill Counting Machine	-	-	-	3,000	3,000
Operating supplies	4,442	5,100	4,300	5,100	5,100
Postage	176	450	250	450	450
Other services and charges:					
Professional services	50,562	70,000	58,000	70,000	70,000
Support Staff	11,795	14,500	13,570	14,500	14,500
Dues and Meetings	720	1,400	885	1,400	1,400
Education & training	3,608	3,500	1,350	3,500	3,500
Repairs and Maintenance	925	3,500	1,200	3,500	3,500
Telephone	1,068	1,300	1,085	1,200	1,200
Travel & transportation	5,310	9,500	6,000	9,500	9,500
Capital outlay:					
Equipment	-	-	-	-	-
Total expenditures	\$ 95,175	\$ 126,628	\$ 103,118	\$ 129,528	\$ 129,528

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
County Coroner
Budget - 2026

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 14,935	\$ 14,935	\$ 14,935
Deputy	13,570	14,500	14,500
Full time			
Part time			
Other			
Total	\$ 28,505	\$ 29,435	\$ 29,435

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
Fire Control
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
All other: Miscellaneous	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Total expenditures	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500

**Lincoln County, Colorado
General Fund Expenditures
Emergency Management
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services					
Salaries					
Department Head	26,268	27,348	27,348	28,068	28,428
Social security	2,062	2,175	2,175	2,231	2,260
Supplies:					
Office supplies	499	1,300	1,300	1,300	1,300
Repairs & Maintenance	7,141	6,500	6,500	6,500	6,500
Travel & transportation	1,034	3,800	3,800	3,800	3,800
Dues & meetings	629	1,800	1,800	1,800	1,800
AED Supplies	1,012	3,500	3,500	3,500	3,500
Cellular Hotspot	1,081	2,300	2,300	2,300	2,300
Utilities	300	4,000	4,000	4,000	4,000
Other services & charges:					
Emergency Program	600	6,500	-	6,500	6,500
EM Special Project (Grants)	-	-	-	-	-
Hazard Mitigation	-	3,000	-	3,000	3,000
Capital outlay:					
Equipment	400	5,000	-	5,000	5,000
Total expenditures	\$ 41,026	\$ 67,223	\$ 52,723	\$ 67,999	\$ 68,388

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Emergency Management
Budget - 2026

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	27,348	28,068	28,428
Total	\$ 27,348	\$ 28,068	\$ 28,428

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
Health Inspector
Budget - 2026**

<u>Expenditures:</u>	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
All other:					
Professional services	\$ 9,080	\$ 9,080	\$ 9,080	\$ 9,080	\$ 9,080
Total expenditures	\$ 9,080	\$ 9,080	\$ 9,080	\$ 9,080	\$ 9,080

**Lincoln County, Colorado
General Fund Expenditures
Ambulance Service
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
All other: Miscellaneous	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Total expenditures	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000

**Lincoln County, Colorado
General Fund Expenditures
Developmentally Disabled
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
All other: Miscellaneous	\$ 9,196	\$ 9,770	\$ 9,770	\$ 9,100	\$ 9,100
Total expenditures	\$ 9,196	\$ 9,770	\$ 9,770	\$ 9,100	\$ 9,100

**Lincoln County, Colorado
General Fund Expenditures
Emergency Medical Services
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
All other: Miscellaneous	\$ 1,877	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Total expenditures	\$ 1,877	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000

**Lincoln County, Colorado
General Fund Expenditures
Extension Service
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries					
Department head	\$ -	\$ -	\$ -	\$ -	\$ -
CSU Position	9,734	16,350	17,830	17,335	17,335
4-H Program Assistant	52,164	53,964	53,664	55,164	55,764
Administrative Assistant	41,633	45,912	35,280	45,312	45,912
Overtime	2,795	4,800	4,768	5,800	5,800
Part-Time Fair Assistant	-	-	-	1,600	1,600
Social security	7,456	8,322	5,603	8,575	8,672
Supplies:					
Office supplies	2,228	4,000	3,722	4,000	4,000
Repairs & maintenance	2,878	4,300	4,733	5,000	5,000
Equipment	4,759	-	-	-	-
Other services & charges					
Telephone	2,357	2,500	2,842	2,800	2,800
Postage	761	900	578	900	900
Travel & transportation	6,331	1,000	7,054	12,000	12,000
All other:					
Dues & meetings	2,228	2,500	2,085	3,500	3,500
Miscellaneous	155	500	400	-	-
Fair Expense	7,756	5,000	4,597	6,000	6,000
Programming	1,254	1,000	1,095	2,500	2,500
Vehicle Maintenance	-	-	-	500	500
Total expenditures	\$ 144,489	\$ 151,048	\$ 144,251	\$ 170,986	\$ 172,283

**Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Extension Service
Budget - 2026**

Personnel:

	Current <u>Year</u>	Requested <u>Budget Year</u>	Approved
CSU Position	\$ 17,830	\$ 17,335	\$ 17,335
Extension Program Assistant	35,280	45,312	45,912
4-H Program Assistant	53,664	55,164	55,764
Administrative Assistant	35,280	45,312	45,912
Overtime	4,768	5,800	5,800
 Total	 \$ 146,822	 \$ 168,923	 \$ 170,723

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
Fairgrounds
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries					
Fair manager & grounds	\$ 30,660	\$ 31,560	\$ 31,560	\$ 32,460	\$ 32,910
Part time	7,660	13,000	13,000	15,000	15,000
Social security	3,008	3,543	3,543	3,773	3,809
Supplies:					
Operating supplies	4,155	5,000	5,000	5,000	5,000
Repairs & maintenance	12,039	12,000	12,000	12,000	12,000
Other services & charges:					
Entertainment/Carnival	10,994	15,000	13,903	15,000	15,000
Superintendents/Judges	10,467	12,000	12,462	20,000	20,000
Royalty Expense	-	2,250	2,250	2,250	2,250
Ranchers Pen of 3	1,000	1,000	1,000	1,000	1,000
Telephone	1,182	1,200	1,184	1,200	1,200
Parade	1,000	1,000	1,000	1,000	1,000
Advertising & notices	522	1,500	634	1,500	1,500
Support Staff	4,314	7,000	4,600	7,000	7,000
Building maintenance	1,093	3,000	3,000	3,000	3,000
Utilities - events building	4,505	5,000	4,520	5,000	5,000
Utilities - Electricity	9,445	12,000	8,750	10,000	10,000
Premium	4,000	4,000	4,000	6,000	6,000
Rodeo	26,150	30,000	29,550	30,000	30,000
Race purse & fees	1,700	1,700	1,700	1,700	1,700
Dues & meetings	115	1,000	500	1,000	1,000
Kid's Contest	1,500	2,000	1,914	2,000	2,000
Trash Removal & Septic	4,565	5,000	5,000	5,000	5,000
Tent	15,860	12,500	12,500	15,000	15,000
Total expenditures	\$ 155,934	\$ 182,253	\$ 173,570	\$ 195,883	\$ 196,369

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Fairgrounds
Budget - 2026

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 31,560	\$ 32,460	\$ 32,910
Part time	13,000	15,000	15,000
Other	-	-	-
Total	\$ 44,560	\$ 47,460	\$ 47,910

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
Veterans Office
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries					
Department head	\$ 21,410	\$ 24,000	\$ 22,750	\$ 29,400	\$ 29,400
Social security	1,681	1,908	1,809	2,337	2,337
Supplies:					
Operating supplies	991	1,500	1,100	1,500	1,500
Other services & charges:					
Telephone/Internet	1,941	1,900	1,714	1,900	1,900
Travel & transportation	3,104	2,400	3,700	5,000	5,000
All other:					
Dues & meetings	425	1,500	500	1,500	1,500
Education & training	400	1,000	500	1,000	1,000
Capital outlay					
Total expenditures	\$ 29,952	\$ 34,208	\$ 32,073	\$ 42,637	\$ 42,637

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Veterans Office
Budget - 2026

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 24,000	\$ 29,400	\$ 29,400
Total	\$ 24,000	\$ 29,400	\$ 29,400

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 - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries					
Department head	\$ 50,964	\$ 52,944	\$ 52,944	\$ 54,564	\$ 55,284
Social security	3,943	4,210	4,210	4,338	4,395
Supplies:					
Operating supplies	3,034	4,000	3,500	4,200	4,200
Chemicals	98,287	125,000	105,000	125,000	125,000
Fuel	7,537	12,500	9,600	12,500	12,500
Water	-	1,000	-	1,000	1,000
Other services & charges:					
Telephone	345	600	600	600	600
Travel & transportation	893	2,500	1,200	2,500	2,500
Repairs & maintenance	8,824	12,000	10,500	12,500	12,500
All other:					
Dues & meetings	1,012	1,200	1,100	1,200	1,200
Capital outlay					
Total expenditures	\$ 174,839	\$ 215,954	\$ 188,654	\$ 218,402	\$ 219,179

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Weed Control
Budget - 2026

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 52,944	\$ 54,564	\$ 55,284
Deputy			
Full time			
Part time			
Other			
 Total	<u>\$ 52,944</u>	<u>\$ 54,564</u>	<u>\$ 55,284</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 - 2026**

<u>Expenditures:</u>	<u>Actual Prior Year 2024</u>	<u>Adopted Budget 2025</u>	<u>Estimated Current Year 2025</u>	<u>Preliminary Budget 2026</u>	<u>Final Budget 2026</u>
All other: CDBG - Federal	\$ -	\$ 406,000	\$ 69,600	\$ 270,000	\$ 270,000
Total expenditures	\$ -	\$ 406,000	\$ 69,600	\$ 270,000	\$ 270,000

**Lincoln County, Colorado
General Fund Expenditures
EMS Subsidy
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
All other:					
Special projects:	\$ 28,082	\$ 40,000	\$ 6,687	\$ 40,000	\$ 40,000
Total expenditures	\$ 28,082	\$ 40,000	\$ 6,687	\$ 40,000	\$ 40,000

**Lincoln County, Colorado
General Fund Expenditures
Victims Assistance
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries:					
Department Head	\$ 51,960	\$ 54,120	\$ 54,120	\$ 55,860	\$ 56,580
Part Time	-	-	-	-	-
Social security	4,079	4,303	4,303	4,445	4,498
Supplies:					
Printing/Copying	342	600	500	600	600
Office supplies	434	600	500	600	600
Operating supplies	2,854	3,000	3,000	3,000	3,000
Postage	61	100	75	100	100
Other services & charges					
Emer. Food, Shelter, Medical	520	800	800	800	800
Education & training	1,099	1,500	1,300	1,500	1,500
Telephone	406	500	650	-	-
Travel & transportation	1,272	1,500	1,200	1,500	1,500
Utilities - heat	746	6,000	2,000	2,000	2,000
Utilities - electricity	1,458	-	2,000	2,000	2,000
Utilities - water	1,860	-	2,000	2,000	2,000
Repairs & maintenance	2,764	4,000	4,000	4,000	4,000
Volunteer Call Out	150	1,500	500	1,500	1,500
Total expenditures	\$ 70,005	\$ 78,523	\$ 76,948	\$ 79,905	\$ 80,678

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Victims Assistance
Budget - 2026

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 54,120	\$ 55,860	\$ 56,580
Deputy	-	-	-
Full time	-	-	-
Part time	-	-	-
Other	-	-	-
Total	\$ 54,120	\$ 55,860	\$ 56,580

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
Rural Economic Development Initiative Grant
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
All other:					
The World's Wonder View Tower	\$ -	\$ -	\$ 58,807	\$ -	\$ -
<hr/>					
Total expenditures	\$ -	\$ -	\$ 58,807	\$ -	\$ -

**Lincoln County, Colorado
Road And Bridge Fund Expenditures:
Budget - 2026**

	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026	Increase (Decrease)
Expenditures:						
Construction	\$ 452,380	\$ 4,327,727	\$ 4,328,603	\$ 2,574,358	\$ 2,574,358	\$ (1,753,370)
Maintenance	3,663,104	3,570,663	3,405,292	3,580,059	3,603,529	32,865
Administration	340,862	304,777	302,087	320,326	312,559	7,782
Equipment Service	1,467,068	1,472,000	1,373,210	1,448,000	1,448,000	(24,000)
Due to Municipalities	207,191	206,338	206,338	199,499	199,179	(7,159)
Total expenditures	6,130,605	9,881,505	9,615,530	8,122,241	8,137,624	(1,743,881)
Intergovernmental revenue	2,740,566	2,888,539	2,889,339	2,829,829	2,829,829	(58,710)
Other revenue	745,048	4,101,503	4,302,312	1,922,786	1,922,786	(2,178,717)
Proceeds from capital leases	105,402	-	-	-	-	-
Unearned FEMA Funds	-	-	-	278,258	278,258	-
Fund balance at beginning of year	2,808,745	2,922,236	2,719,147	2,043,851	2,043,851	(878,385)
Total available revenue other than property taxes	6,399,761	9,912,278	9,910,798	7,074,724	7,074,724	(2,837,554)
Additional revenue required to balance budget	(269,156)	(30,773)	(295,268)	1,047,517	1,062,900	1,093,673
Add: Appropriated fund balance, end of year	2,719,147	1,779,356	2,043,851	852,080	806,590	(972,766)
Net total to be derived from property taxes	\$ 2,449,991	\$ 1,748,583	\$ 1,748,583	\$ 1,899,597	\$ 1,869,490	\$ 120,907
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	\$ 2,414,815	\$ 1,748,583	\$ 1,748,583	\$ 1,899,597	\$ 1,869,490	\$ 120,907
Add: Provision for uncollectibles/Audit	35,176	-	-	-	-	-
Total amount of property taxes needed	\$ 2,264,705	\$ 1,748,583	\$ 1,748,583	\$ 1,899,597	\$ 1,869,490	\$ 120,907
Assessed valuation	181,176,416	174,858,262	174,858,262	186,959,683	186,948,968	12,090,706
Mill Levy required	12.50	10.00	10.00	10.00	10.00	-

Lincoln County, Colorado
Road & Bridge Fund
Revenue Other Than Current Property Taxes
Budget - 2026

Revenue	Actual Prior Year 2024	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026	Increase (Decrease)
Intergovernmental revenue:					
State:					
Highway User's Tax	\$ 2,725,954	\$ 2,874,039	\$ 2,815,329	\$ 2,815,329	\$ (58,710)
Add'l \$1.50 MV Fee	14,612	15,300	14,500	14,500	(800)
Total intergovernmental revenue	2,740,566	2,889,339	2,829,829	2,829,829	(59,510)
Other revenue:					
Del. Property Taxes	(1,084)	14	-	-	(14)
Specific Ownership Taxes	248,128	208,000	200,000	200,000	(8,000)
Investment earnings	3,599	3,350	2,500	2,500	(850)
Mineral Leasing Act	803	800	800	800	-
Sales and compensation for					
Fixed Assets	79,936	53,000	60,000	60,000	7,000
Road Fines/Fees	2,709	19	-	-	(19)
Insurance Claims	43,522	-	-	-	-
Off-System Bridge Grant Funds	-	3,062,882	1,659,486	1,659,486	(1,403,396)
Off-System Bridge Capital Project Transfer	-	765,721	-	-	(765,721)
FEMA	367,244	208,526	-	-	(208,526)
Miscellaneous	191	-	-	-	-
Total Other Revenue	745,048	4,302,312	1,922,786	1,922,786	(2,379,526)
Total Revenue Other Than Property Taxes	\$ 3,485,614	\$ 7,191,651	\$ 4,752,615	\$ 4,752,615	\$ (2,439,036)

**Lincoln County, Colorado
Road & Bridge Fund
Construction
Budget - 2026**

Expenditures:	Actual	Adopted	Estimated	Preliminary	Final
	Prior Year 2024	Budget 2025	Current Year 2025	Budget 2026	Budget 2026
Off System Bridge Project	\$ 282,185	\$ 3,827,727	\$ 3,828,603	\$ 2,074,358	\$ 2,074,358
Miscellaneous - Bridge Fund	170,195	500,000	500,000	500,000	500,000
Total Expenditures	\$ 452,380	\$ 4,327,727	\$ 4,328,603	\$ 2,574,358	\$ 2,574,358

**Lincoln County, Colorado
Road & Bridge Fund
Maintenance of Roads
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries:					
Department Head	\$ 203,628	\$ 208,728	\$ 208,728	\$ 215,148	\$ 207,468
Office Manager	53,316	64,876	54,876	56,916	57,636
Full time	1,079,534	1,251,300	1,126,606	1,277,020	1,304,460
Part time	1,691	19,000	7,452	19,000	19,000
Other - Overtime	6,002	20,000	-	20,000	20,000
Social security	104,498	121,230	111,114	124,663	127,881
Retirement	51,571	76,245	57,885	77,454	102,022
Workers comp	82,230	77,069	78,036	84,786	59,990
Medical & Life Insurance	632,055	699,215	619,478	672,072	672,072
Supplies:					
Gravel, sand and salt	52,598	65,000	65,000	65,000	65,000
Maintenance of oiled roads	1,005,015	900,000	940,000	900,000	900,000
Special oil projects	-	-	-	-	-
Culverts, lumber	10,599	28,000	-	28,000	28,000
Bridge maintenance	-	10,000	2,100	10,000	10,000
Gravel permit fees	10,455	20,000	20,000	20,000	20,000
Stormwater Discharge Permits	-	1,000	1,000	1,000	1,000
FEMA Projects					
FEMA PW 102 RDS & CR 3C (D1)	30,562	-	27,768	-	-
FEMA PW 73 RD 38 & 4C (D2)	170,907	-	10,621	-	-
FEMA PW 85 Site 3, 4 (D2)	-		13,760		
FEMA PW 92 RDS W/C/R.3V (D2)	66,897	-	10,621	-	-
FEMA PW 81 Site 15 CR T (D3)	98,879	-	41,248	-	-
All other:					
Signs	2,668	9,000	9,000	9,000	9,000
Miscellaneous	-	-	-	-	-
Total expenditures	\$ 3,663,104	\$ 3,570,663	\$ 3,405,292	\$ 3,580,059	\$ 3,603,529

**Lincoln County, Colorado
Road & Bridge Fund
Administration
Budget - 2026**

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Supplies:					
Office supplies	\$ 1,095	\$ 2,000	1,500	\$ 2,000	\$ 2,000
Tools	1,256	2,000	1,383	2,000	2,000
Repairs & Maintenance - Bldgs	11,986	4,000	3,127	4,000	4,000
Repairs & Maintenance -Supplies	14,708	-	-	-	-
Other services & charges:					
Professional services	15,032	15,000	15,000	15,500	15,500
Physicals & drug testing	1,648	2,000	2,000	2,000	2,000
Telephone	3,388	3,500	3,400	3,500	3,500
Internet fees	1,594	1,700	1,600	1,700	1,700
Postage	100	100	100	100	100
Travel & transportation	2,191	2,500	2,500	2,500	2,500
Advertising & notices	326	1,000	500	1,000	1,000
Liability insurance	184,099	173,977	173,977	189,026	181,259
Utilities- heat	8,322	12,000	12,000	12,000	12,000
Utilities -electricity	8,086	10,000	10,000	10,000	10,000
Utilities - water	4,396	5,000	5,000	5,000	5,000
All other:					
Treasurer's fees	82,635	70,000	70,000	70,000	70,000
Audit Adjustment	-	-	-	-	-
Total Expenditures	\$ 340,862	\$ 304,777	\$ 302,087	\$ 320,326	\$ 312,559

Lincoln County, Colorado
Road & Bridge Fund
Equipment Service
Budget - 2026

Expenditures:	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Supplies:					
Gas, fuel	\$ 419,091	\$ 480,000	\$ 380,000	\$ 450,000	\$ 450,000
Tires & tubes	47,999	48,000	54,000	54,000	54,000
Parts & supplies	145,359	160,000	160,000	160,000	160,000
Grader blades	25,896	27,000	28,137	27,000	27,000
Outside repairs	92,473	110,000	110,000	110,000	110,000
Mower blades	9,526	12,000	11,043	12,000	12,000
Other services & charges:					
Equipment rental	14,873	20,000	12,030	20,000	20,000
Capital outlay					
Equipment	711,851	600,000	600,000	600,000	600,000
Capital leases	-	-	-	-	-
Tractor Lease Program	-	15,000	18,000	15,000	15,000
Total Expenditures	\$ 1,467,068	\$ 1,472,000	\$ 1,373,210	\$ 1,448,000	\$ 1,448,000

**Lincoln County, Colorado
Road & Bridge Fund
Due To Municipalities
Budget - 2026**

Expenditures:	Actual	Adopted	Estimated	Preliminary	Final
	Prior Year	Budget	Current Year	Budget	Budget
	2024	2025	2025	2026	2026
Due to municipalities:					
Limon	\$ 170,132	\$ 168,287	\$ 168,287	\$ 153,076	\$ 152,583
Hugo	25,791	27,000	27,000	31,758	31,606
Arriba	5,200	5,212	5,212	7,508	7,899
Genoa	6,068	5,839	5,839	7,158	7,091
Total expenditures	\$ 207,191	\$ 206,338	\$ 206,338	\$ 199,499	\$ 199,179

**Lincoln County, Colorado
Human Services Fund - Budget Summary
Budget - 2026**

	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026	Increase (Decrease)
Expenditures: (See details attached)	\$ 3,881,330	\$ 3,614,969	\$ 3,423,893	\$ 3,947,723	\$ 3,947,723	\$ 523,830
Total expenditures	3,881,330	3,614,969	3,423,893	3,947,723	3,947,723	523,830
Intergovernmental revenue	3,375,253	3,236,430	3,220,300	3,632,404	3,632,404	412,104
Other revenue	43,460	40,000	45,046	40,000	40,000	(5,046)
Deferred revenue	-	-	-	-	-	-
Fund balance, beginning of year	1,356,059	1,440,068	1,280,532	1,471,702	1,471,702	191,170
Total available revenue other than property taxes	4,774,772	4,716,498	4,545,878	5,144,106	5,144,106	598,228
Additional revenue required to balance budget	(893,442)	(1,101,529)	(1,121,985)	(1,196,383)	(1,196,383)	(74,398)
Amount designated from fund balance	-	-	-	-	-	-
Add: Appropriated fund balance, end of year	1,280,532	1,451,246	1,471,702	1,523,562	1,523,544	51,842
Net total to be derived from property taxes	\$ 387,090	\$ 349,717	\$ 349,717	\$ 327,179	\$ 327,161	\$ (22,556)
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	\$ 387,090	\$ 349,717	\$ 349,717	\$ 327,179	\$ 327,161	\$ (22,556)
Add: Provision for uncollectibles/Audit	(24,737)	-	-	-	-	-
Total amount of property taxes needed	\$ 362,353	\$ 349,717	\$ 349,717	\$ 327,179	\$ 327,161	\$ (22,556)
Assessed valuation	181,176,416	174,858,262	174,858,262	186,959,683	186,948,968	12,090,706
Mill Levy required	2.00	2.00	2.00	1.75	1.75	(0.25)

**LINCOLN COUNTY DEPARTMENT OF HUMAN SERVICES
2026 BUDGET**

EXPENDITURES	APPROPRIATION REQUESTED	FEDERAL, STATE & GRANT SHARE	COUNTY SHARE	STATE REIMBURSEMENT RATE
Adult Protective Services	\$ 33,257	\$ 27,006	\$ 6,251	
Administrative	\$ 31,257	\$ 25,006	\$ 6,251	80%
Client Benefit	\$ 2,000	\$ 2,000	\$ -	100%
Aid To Needy Disabled	\$ 19,000	\$ 15,200	\$ 3,800	80%
Child Care Allocation	\$ 185,761	\$ 165,458	\$ 20,303	Capped MOE
Child Care Direct	\$ 168,091	\$ 165,458	\$ -	100%
Maintenance of Effort (MOE)	\$ 20,303	\$ -	\$ 20,303	
Infant Toddler Stimulus funds	\$ -	\$ -	\$ -	100%
Stimulus Funds	\$ -	\$ -	\$ -	100%
Child Care Expenditures Above Allocation	\$ -	\$ -	\$ -	100%
Prior TANF Transfer	\$ -	\$ -	\$ -	100%
Expected TANF Transfer for this Year	\$ -	\$ -	\$ -	100%
Child Support Services	\$ 103,917	\$ 68,585	\$ 35,332	66%
Personnel Costs	\$ 79,118	\$ 52,218	\$ 26,900	
Attorney	\$ 24,000	\$ 15,840	\$ 8,160	
Administrative Costs	\$ 1,459	\$ 963	\$ 496	
Case Costs	\$ -	\$ -	\$ -	
Child Welfare Allocation	\$ 860,356	\$ 702,791	\$ 157,565	
Admin 100%	\$ 59,191	\$ 59,191	\$ -	100%
80/20	\$ 787,825	\$ 630,260	\$ 157,565	80%
Medicaid	\$ -	\$ -	\$ -	80%
Additional caseworkers Allocation	\$ 11,366	\$ 11,366	\$ -	100%
ACM	\$ 1,974	\$ 1,974	\$ -	100%
Rate Increases	\$ -	\$ -	\$ -	80%
Child Welfare Expenditures Above Allocation	\$ -	\$ -	\$ -	
County Only	\$ -	\$ -	\$ -	0%
CW TANF Transfer	\$ -	\$ -	\$ -	
Child Welfare Mitigation	\$ -	\$ -	\$ -	80%
Colorado Works Block Grant	\$ 154,229	\$ 132,020	\$ 22,209	
Federal Share	\$ 132,020	\$ 132,020		
State Share	\$ -	\$ -		
Actual Maintenance of Effort (MOE)	\$ 22,209	\$ -	\$ 22,209	Capped MOE
Net Colorado Works TANF Reserve	\$ 100,000	\$ 100,000		
Colorado Works TANF Reserve	\$ 100,000	\$ 100,000		100%
Transfer to Child Care overage	\$ -	\$ -		100%
Transfer to Child Welfare overage	\$ -	\$ -		100%
Core Service Allocation	\$ 108,666	\$ 101,082	\$ 7,584	
100% Programs:	\$ 69,121	\$ 69,121	\$ -	100%
80/20 Programs	\$ 37,918	\$ 30,334	\$ 7,584	80%
Special Economic Assistance	\$ 1,627	\$ 1,627	\$ -	100%
Core Services Above Allocation	\$ -	\$ -	\$ -	
County Contingency/Property Tax Relief	\$ -	\$ -	\$ -	100%
County Administration Allocation	\$ 330,000	\$ 184,335	\$ 145,665	
CDHS Allocation	\$ 113,488	\$ 90,790	\$ 22,698	80%
HCPF Allocation	\$ 116,931	\$ 93,545	\$ 23,386	
County Adm above Allocation	\$ 99,581	\$ -	\$ 99,581	Amount as County Only after closeout

EXPENDITURES	APPROPRIATION REQUESTED	FEDERAL, STATE & GRANT SHARE	COUNTY SHARE	STATE REIMBURSEMENT RATE
Food Assistance	\$ 1,700,000	\$ 1,700,000	\$ -	100%
Benefits	\$ 1,700,000.00	\$ 1,700,000	\$ -	100%
Foster Care Parental Fee	\$ 69,321	\$ 69,321		Deferred Revenue- Restricted
General Assistance	\$ 6,000	\$ -	\$ 6,000	Current Balance thru Sep 24 0%
	\$ -	\$ -		100%
Non-Allocated Settlement	\$ 30,450	\$ 24,360	\$ 6,090	80%
	\$ -	\$ -		To utilize County Only \$
IV-E Funds	\$ 13,063	\$ 13,063	\$ -	Deferred Revenue- Restricted
				Current Balance \$13105.75
LEAP	\$ 116,002	\$ 116,002		
Goodwill Program	\$ 104,967	\$ 104,967	\$ -	100%
Outreach	\$ 2,111	\$ 2,111	\$ -	100%
Program L300-5200	\$ 8,924	\$ 8,924	\$ -	100%
Collaborative Management 1451	\$ 81,668	\$ 81,668	\$ -	100%
County Wide CAP pass thru	\$ -	\$ -	\$ -	100%
Old Age Pension state Incentives	\$ 205,354	\$ 205,354	\$ -	100%
	\$ 9,330	\$ 9,330		100%
TOTAL APPROPRIATED EXPENDITURES	\$ 4,126,373	\$ 3,715,575	\$ 410,799	County Share of Total 9.96%
Estimated Revenue from Property Taxes		\$ 373,520		
Difference between Appropriation and St/Fed Revenue		\$ 410,799		

**Lincoln County, Colorado
Library Fund Budget Summary
Budget - 2026**

	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026	Increase (Decrease)
Expenditures:						
Salaries	\$ 28,065	\$29,000	\$23,000	\$31,000	\$31,000	\$ 2,000
Books	11,632	11,000	11,000	11,000	11,000	-
Media	1,254	2,000	1,950	2,000	2,000	-
Repairs & maintenance	4,944	3,500	5,500	5,500	5,500	2,000
Gas, fuel & oil	1,452	2,400	2,000	2,400	2,400	-
Limon Library	2,200	2,200	2,200	2,200	2,200	-
Travel	568	1,400	900	1,400	1,400	-
Social Security	2,203	2,300	1,850	2,500	2,500	200
Supplies	2,994	2,700	2,000	2,700	2,700	-
Treasurer's fees	2,797	2,800	1,800	2,800	2,800	-
Telephone/Postage	1,039	1,300	1,600	1,300	1,300	-
Programming and Marketing	4,241	5,200	2,000	5,200	5,200	-
Baby Bear Hugs	153	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	-
Total expenditures	69,042	76,400	61,400	80,600	80,600	4,200
Intergovernmental revenue	9,563	4,500	4,500	4,500	4,500	-
Other revenue	8,645	5,500	6,058	5,500	5,500	-
Fund balance, beginning of year	28,216	57,750	73,999	66,872	66,872	9,122
Total available revenue other than property taxes	46,424	67,750	84,557	76,872	76,872	9,122
Additional revenue required to balance budget	22,618	8,650	(23,157)	3,728	3,728	(4,922)
Add: Appropriated fund balance, end of year	73,999	35,065	66,872	43,012	43,009	7,944
Net total to be derived from property taxes	96,617	43,715	43,715	46,740	46,737	\$ 3,022

CALCULATION OF MILL LEVY

Amount to be derived from property taxes	96,617	43,715	43,715	46,740	46,737	\$ 3,022
Add: Provision for uncollectibles/Audit	(6,029)	-	-	-	-	-
Total amount of property taxes needed	90,588	43,715	43,715	46,740	46,737	\$ 3,022
Assessed valuation	181,176,416	174,858,262	174,858,262	186,959,683	186,948,968	12,090,706
Mill Levy required	0.50	0.25	0.25	0.25	0.25	-

Lincoln County, Colorado
Conservation Trust Fund - Budget Summary
Budget - 2026

	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026	Increase (Decrease)
Expenditures:						
Fairgrounds improvements	\$ -	\$ 65,000	\$ 38,665	\$ 65,000	\$ 65,000	\$ -
Karval Community		\$ 3,000	-	\$ 3,000	\$ 3,000	-
Equipment		-	-	-	-	-
Miscellaneous		-	2,000	-	2,000	-
Added to reserves		-	-	-	-	-
Total expenditures		-	70,000	38,665	70,000	-
Intergovernmental revenue						
Other revenue	28,872	30,000	30,000	27,500	30,000	-
Interest income	19,512	2,000	28,778	19,000	19,000	17,000
Miscellaneous	-	-	-	-	-	-
Total other revenue	19,512	2,000	28,778	19,000	19,000	17,000
Total revenue	48,384	32,000	58,778	46,500	49,000	17,000
Fund balance, beginning of year	134,388	166,388	182,772	202,885	202,885	36,497
Total available revenue	182,772	198,388	241,550	249,385	251,885	53,497
Fund balance, end of year	182,772	128,388	202,885	179,385	181,885	53,497

Lincoln County, Colorado
E911 - Budget Summary
Budget - 2026

	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026	Increase (Decrease)
Expenditures:						
Personnel Services						
Salaries						
Department Head	\$ -	\$ 60,000	\$ 60,000	\$ 61,440	\$ 62,120	\$ 2,120
Overtime						
Social security	-	4,770	4770	4,885	4,839	69
Medical insurance & retirement	-	29,084	29,123	36,476	37,442	8,358
Telephone	48,669	70,000	77,288	78,000	78,000	8,000
Repairs and maintenance	139,699	240,000	45,280	240,000	240,000	-
Maintenance Contract	7,310	70,000	3,300	70,000	70,000	-
Reverse E911/Code Red	5,821	7,000	4,955	7,000	7,000	-
Treasurer's Fees	1,917	2,500	2,500	2,500	2,500	-
Total expenditures	203,416	483,354	227,216	500,301	501,901	18,547
Surcharge revenue (County)	188,130	140,000	221,000	220,000	220,000	80,000
Surcharge revenue (State)	-	85,000	-	-	-	(85,000)
Other revenue/Audit Adjustment	-	1,000	-	-	-	(1,000)
Fund balance, beginning of year	422,147	401,930	406,861	400,645	400,645	(1,285)
Total available revenue	610,277	627,930	627,861	620,645	620,645	(7,285)
Additional revenue required to balance budget	15,286	257,354	6,216	280,301	281,901	24,547
Fund balance, end of year	406,861	144,576	400,645	120,344	118,744	(25,832)

**Lincoln County, Colorado
Capital Projects - Budget Summary
Budget - 2026**

	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026	Increase (Decrease)
Expenditures:						
Capital acquisitions:						
Sheriff Patrol Car	\$ 238,818	\$ 165,000	\$ 92,993	\$ 130,000	\$ 130,000	\$ (35,000)
Sheriff Substation Lift	2,252	-	-	-	-	-
Sheriff Firearms	-	28,000	27,600	-	-	-
Jail Plumbing	-	35,000	-	35,000	35,000	-
Jail Locks	-	-	-	242,000	242,000	-
Off System Bridge Match Transfer	-	765,721	765,721	-	-	-
Fairgrounds Improvements	-	35,000	31,762	35,000	35,000	-
Fairgrounds Floor Scrubber	-	6,500	4,281	-	-	(6,500)
Courthouse Parking Lot	-	750,000	360,000	25,000	5,000	(745,000)
Roundhouse Restoration	7,690	100,000	24,408	125,000	125,000	25,000
Roundhouse Maintenance	2,538	50,000	3,449	10,000	10,000	(40,000)
Carpet-County Offices	-	25,000	-	25,000	25,000	-
Jury Assembly Room Bathrooms	-	20,000	20,800	116,800	116,800	96,800
Landfill Truck	-	15,000	15,000	-	-	(15,000)
ECCOG Bus Match	-	-	-	-	22,211	22,211
Fire Panel	-	-	-	150,000	150,000	150,000
Annex Lighting	-	-	-	9,000	9,000	9,000
Annex Windows	-	-	-	21,600	21,600	21,600
Weed Control Truck	-	-	-	80,000	80,000	80,000
Transfer to General Fund	-	450,000	450,000	-	-	(450,000)
Not specifically identified	309,575	100,000	26,234	100,000	100,000	-
Treasurer's fees	9,490	15,000	15,000	15,000	15,000	-
Total expenditures	570,363	2,560,221	1,837,248	1,119,400	1,121,611	(1,438,610)
Intergovernmental revenue						
Other revenue:						
Other financing sources	-	-	-	-	-	-
Delinquent taxes	-	(173)	-	-	-	-
Interest	503	400	340	400	400	-
Specific ownership tax	35,100	45,000	36,500	45,000	45,000	-
Underfunded Courthouse Grant	-	16,000	16,000	93,440	93,440	77,440
Sheriff Vehicle Lease Program	-	-	-	100,000	100,000	-
Miscellaneous	-	-	-	-	-	-
Total other revenue	35,430	61,400	52,840	238,840	238,840	177,440
Total revenue	35,430	61,400	52,840	238,840	238,840	177,440
Fund balance, beginning of year	3,671,708	3,507,881	3,475,003	1,690,595	1,690,595	(1,817,286)
Total available revenue other than property taxes	3,707,138	3,569,281	3,527,843	1,929,435	1,929,435	(1,639,846)
Additional revenue required to balance budget	(3,136,775)	(1,009,060)	(1,690,595)	(810,035)	(807,824)	201,236
Add: Appropriated fund balance, end of year	3,475,003	1,009,060	1,690,595	810,035	807,824	(201,236)
Net total to be derived from property taxes	\$ 338,228	\$ -	\$ -	\$ -	\$ -	\$ -
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	\$ 338,228	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Provision for uncollectibles/Audit	(21,169)	-	-	-	-	-
Total amount of property taxes needed	\$ 317,059	\$ -	\$ -	\$ -	\$ -	\$ -
Assessed valuation	181,176,416	174,858,262	174,858,262	186,959,683	186,948,968	12,101,421
Mill Levy required	1.75					

**Lincoln County, Colorado
Landfill - Budget Summary
Budget - 2026**

	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026	Increase (Decrease)
Expenditures:						
Operations - attached schedule	\$ 405,251	\$ 545,065	\$ 381,441	\$ 583,477	\$ 588,239	\$ 43,174
Audit Adjustment	-	-	-	-	-	-
Total expenditures	405,251	545,065	381,441	583,477	588,239	43,174
Intergovernmental revenue						
Other revenue:						
Specific ownership taxes	19,850	17,000	19,450	18,500	18,500	1,500
Delinquent taxes	(87)	-	1	-	-	-
Interest	288	200	280	200	200	-
User fees	118,215	113,300	120,000	115,000	115,000	1,700
Other-Miscellaneous	4,540	2,000	2,680	2,000	2,000	-
Proceeds from capital credits	23	-	-	-	-	-
Total other revenue	142,829	132,500	142,411	135,700	135,700	3,200
Fund balance, beginning of year	905,765	836,225	836,616	772,444	772,444	(63,781)
Total available revenue other than property taxes	1,048,594	968,725	979,027	908,144	908,144	(60,581)
Additional revenue required to balance budget	(643,343)	(423,660)	(597,586)	(324,667)	(319,905)	103,755
Add fund balance:						
Reserve for closure	336,616	98,518	272,444	52,000	52,000	(46,518)
Unappropriated	500,000	500,000	500,000	459,627	454,854	(45,146)
Fund balance, end of year	836,616	598,518	772,444	511,627	506,854	(91,664)
Net total to be derived from property taxes	193,273	174,858	174,858	186,960	186,949	12,091
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	\$ 177,790	\$ 174,858	\$ 174,858	\$ 186,960	\$ 186,949	\$ 12,091
Add: Provision for uncollectibles/Audit	15,483	-	-	-	-	-
Total amount of property taxes needed	\$ 177,790	\$ 174,858	\$ 174,858	\$ 186,960	\$ 186,949	\$ 12,091
Assessed valuation	181,176,416	174,858,262	174,858,262	186,959,683	186,948,968	12,090,706
Mill Levy required	1.00	1.00	1.00	1.00	1.00	-

Lincoln County, Colorado
Landfill Expenditures
Budget - 2026

Expenditures	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries:					
Department head	\$ 55,416	\$ 57,096	\$ 57,096	\$ 58,536	\$ 59,256
Full time	86,148	89,268	89,268	92,688	94,008
Part time	-	2,000	-	2,000	2,000
Social security	11,113	11,636	11,636	12,022	12,343
Retirement	7,078	7,318	7,318	7,561	9,962
Medical & life insurance	71,116	77,847	78,090	84,720	84,720
Supplies:					
Office supplies	2,291	4,000	1,700	4,000	4,000
Repairs & maintenance	52,067	30,000	13,204	30,000	30,000
Alternative Daily Cover	20,875	40,000	31,612	40,000	40,000
Other services & charges					
Professional services	53,568	30,000	51,546	55,000	55,000
Education and training	-	3,500	-	3,500	3,500
Telephone	1,610	1,600	1,623	1,650	1,650
Travel and Transportation	36	-	-	-	-
Tires	-	11,000	-	11,000	11,000
Advertising & notices	-	500	180	500	500
Utilities	1,377	1,500	1,200	1,500	1,500
Gas, fuel	14,684	17,000	14,000	17,000	17,000
Cell Completion Costs	-	50,000	-	50,000	50,000
Closure Costs	-	52,000	-	52,000	52,000
Recycling fees	9,012	9,500	10,445	10,000	10,000
Fees to state of Colorado	6,014	6,000	5,185	6,000	6,000
Expansion Characterization	281	30,000	688	30,000	30,000
All other:					
Treasurer's fees	6,533	6,500	6,650	7,000	7,000
Dues & meetings	7	300	-	300	300
Capital outlay	6,025	6,500	-	6,500	6,500
Total expenditures	\$ 405,251	\$ 545,065	\$ 381,441	\$ 583,477	\$ 588,239

**Lincoln County, Colorado
Lodging Tax Tourism Fund
Budget - 2026**

	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026	Increase (Decrease)
Expenditures:						
Tourism Program	\$ 170,157	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ -
Treasurer's fees	4,498	5,000	5,000	5,000	5,000	-
Total expenditures	174,655	180,000	180,000	180,000	180,000	-
Intergovernmental revenue						
Lodging tax revenue	149,943	140,000	138,000	140,000	140,000	-
Fund balance, beginning of year	228,052	208,052	203,340	161,340	161,340	(46,712)
Total available revenue	377,995	348,052	341,340	301,340	301,340	(46,712)
Additional revenue required to balance budget	24,712	40,000	42,000	40,000	40,000	-
Fund balance, end of year	203,340	168,052	161,340	121,340	121,340	(46,712)

**Lincoln County, Colorado
Public Health Agency - Budget Summary
Budget - 2026**

	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026	Increase (Decrease)
Expenditures:						
Operations - attached schedule	\$ 578,774	\$ 645,585	\$ 596,626	\$ 619,038	\$ 623,572	\$ (22,013)
Audit Adjustment	-	-	-	-	-	-
Total expenditures	578,774	645,585	596,626	619,038	623,572	(22,013)
Intergovernmental revenue	12,358					
Other revenue:						
Delinquent Tax	-	-	-	-	-	-
Interest Apportionment	72	-	-	-	-	-
Specific ownership taxes	4,963	5,500	5,500	5,500	5,500	-
Nursing core contract	121,128	136,928	136,928	113,005	113,005	(23,923)
ARPA SLFRF	70,462	-	-	-	-	-
Insurance Fees	-	-	8,000	10,000	10,000	10,000
STEPP grant	57,864	80,054	80,000	80,000	80,000	(54)
CDC Workforce Funds	(23,579)	-	-	-	-	-
EPR	18,595	38,712	38,712	38,661	38,661	(51)
Imunization Contract	31,011	23,720	23,720	18,582	18,582	(5,138)
WIC CRS	33,411	32,980	32,980	32,980	32,980	-
Vital records	15,153	15,000	15,000	15,000	15,000	-
HPV	-	-	-	-	-	-
ELC Funding	43,213	50,000	17,000	37,871	37,871	(12,129)
Covid IMM 3/4	49,518	40,315	24,905	-	-	(40,315)
Covid IMM 2	15,980	5,327	5,327	-	-	(5,327)
Child Fatality	813	3,500	3,500	3,500	3,500	-
Medical Reserve Corps STTRONG	-	4,000	2,350	-	-	(4,000)
Medical Reserve Corps NACCHO	2,400	-	-	-	-	-
OGVP	-	-	9,913	-	-	-
Community Traffic Safety Grant	-	-	9,830	-	-	-
CDC Infrastructure	104,003	67,140	84,516	57,710	57,710	(9,430)
PBG Grant	10,234	-	-	-	-	-
Medicare/Medicaid Fees	16,246	10,000	597	-	-	(10,000)
PHEP 1	15,077	-	-	-	-	-
Community Health	1,150	-	-	-	-	-
NFP Rental	-	-	-	-	-	-
Miscellaneous	4,800	-	-	-	-	-
Total other revenue	592,514	513,175	498,779	412,809	412,809	(100,366)
Fund balance, beginning of year	133,516	117,787	207,914	153,782	153,782	35,995
Total available revenue other than property taxes	738,388	630,962	706,693	566,591	566,591	(64,371)
Additional revenue required to balance budget	(159,614)	14,623	(110,067)	52,447	56,981	42,357
Add: Appropriated fund balance, end of year	207,914	29,092	153,782	41,033	36,493	7,402
Net total to be derived from property taxes	48,300	43,715	43,715	93,480	93,474	49,759
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	\$ 48,300	\$ 43,715	\$ 43,715	\$ 93,480	\$ 93,474	\$ 49,759
Add: Provision for uncollectibles/Audit	(3,006)	-	-	-	-	-
Total amount of property taxes needed	\$ 45,294	\$ 43,715	\$ 43,715	\$ 93,480	\$ 93,474	\$ 49,759
Assessed valuation	181,176,416	174,858,262	174,858,262	186,959,683	186,948,968	12,090,706
Mill Levy required	0.25	0.25	0.25	0.50	0.50	0.25

Lincoln County, Colorado
Public Health Agency Expenditures
Budget - 2026

Expenditures	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026
Personnel services:					
Salaries:					
Department head	\$ 61,176	\$ 62,676	\$ 62,676	\$ 64,776	\$ 65,496
Full time	142,020	149,820	149,820	154,560	156,720
Part time	45,023	66,048	55,000	67,068	67,668
Doctor	1,200	1,200	1,200	1,200	1,200
Contract Labor	-	2,600	2,600	2,600	2,600
Social security	19,340	22,144	22,144	22,770	23,046
Retirement	10,103	10,625	12,000	10,967	14,444
Medical & life insurance	85,033	100,488	105,000	106,497	106,497
Supplies:					
Office supplies	2,877	6,500	6,500	6,500	6,500
Medical supplies	-	2,500	3,500	2,500	2,500
Repairs & maintenance	7	1,000	1,500	1,000	1,000
Other services & charges					
Professional Services-KC Co	7,288	15,000	10,000	15,000	15,000
Telephone	3,678	7,500	7,500	7,500	8,400
Postage	220	500	500	500	500
Travel & transportation	1,784	2,500	3,500	2,500	2,500
Office rental	6,600	6,600	6,600	6,600	3,000
Immunize/Disease Prevention	33,021	35,000	35,000	35,000	35,000
Regional EPR	3,338	3,500	3,500	3,500	3,500
STEPP	4,323	31,588	40,000	40,000	40,000
COVID IMM 3/4	6,530	15,214	2,343	-	-
COVID IMM 2	6,187	-	-	-	-
Lincoln ELC	30,168	39,582	8,000	10,000	10,000
OGVP	-	-	9,913	-	-
Community Traffic Safety Grant	-	-	9,830	-	-
WIC	-	5,000	2,500	5,000	5,000
Child Fatality	688	3,500	3,500	3,500	3,500
MRC	-	-	-	-	-
CDC Workforce	4,921	-	-	-	-
CDC Infrastructure	61,921	30,000	10,000	25,000	25,000
COVID-Defense	-	-	-	-	-
PBG Grant	15,351	-	-	-	-
ARPA-Covid Funding	3,620	-	-	-	-
Marketing	387	2,500	2,500	2,500	2,500
Community Health Events	1,020	-	-	-	-
All other:					
Treasurer's fees	7,092	8,000	8,000	8,000	8,000
Dues & meetings	4,159	5,000	5,000	5,000	5,000
Public Notices	-	3,000	500	3,000	3,000
Vital records	4,452	6,000	6,000	6,000	6,000
Audit Adjustment	-	-	-	-	-
Capital outlay	5,247	-	-	-	-
Total expenditures	\$ 578,774	\$ 645,585	\$ 596,626	\$ 619,038	\$ 623,572

Lincoln County, Colorado
Lincoln Community Hospital - Budget Summary
Budget - 2026

	Actual Prior Year 2024	Adopted Budget 2025	Estimated Current Year 2025	Preliminary Budget 2026	Final Budget 2026	Increase (Decrease)
Expenditures:						
Operating Expenses	\$ 31,849,109	\$ 31,422,820	\$ 29,100,000	\$ 29,500,000	\$ 29,500,000	\$ (1,922,820)
Depreciation	(1,585,960)	(1,800,000)	(1,762,590)	(1,500,000)	(1,500,000)	300,000
Interest Exp & Retirement of Debt	1,090,306	280,000	1,014,000	925,000	925,000	645,000
Capital purchases	2,719,749	250,000	900,000	150,000	150,000	(100,000)
Total expenditures	34,073,204	30,152,820	29,251,410	29,075,000	29,075,000	(1,077,820)
Intergovernmental revenue						
Other revenue:						
Change in working capital						
Operating revenues	30,132,879	26,720,075	26,262,733	26,500,000	26,500,000	(220,075)
Miscellaneous/ Non-Operating Revenue	3,357,359	1,550,000	1,975,000	2,000,000	2,000,000	450,000
Long term debt proceeds	-	-	-	-	-	-
Total Other Revenue	33,490,238	28,270,075	28,237,733	28,500,000	28,500,000	229,925
Cash balance at beginning of year	3,600,717	1,880,481	3,561,280	3,072,178	3,058,057	1,177,576
Total available revenue other than property taxes	33,490,238	28,270,075	28,237,733	28,500,000	28,500,000	229,925
Additional revenue required to balance budget	(582,966)	(1,882,745)	(1,013,677)	(575,000)	(575,000)	1,307,745
Add: cash balance, end of year	3,561,280	522,311	3,072,178	3,058,057	3,043,904	2,521,593
Net total to be derived from property taxes	543,529	524,575	524,575	560,879	560,847	36,272

CALCULATION OF MILL LEVY

Amount to be derived from property taxes	543,529	524,575	524,575	560,879	560,847	36,272
Total amount of property taxes needed	543,529	524,575	524,575	560,879	560,847	36,272
Assessed Valuation	181,176,416	174,858,262	174,858,262	186,959,683	186,948,968	12,090,706
Mill Levy required	3.00	3.00	3.00	3.00	3.00	-

Lincoln County, Colorado
Supplemental Schedule
Lease/Purchase Agreements
Budget – 2026

<u>Equipment Leased</u>	<u>2026 Lease Payment</u>	<u>Total Lease Buyout</u>
D2 - 2026 CAT Motor Grader	\$59,798.52	\$59,798.52
D3 - 2026 CAT Motor Grader	\$172,435.00	\$172,435.00
SO – 5 Police Vehicles Leased Through Unified	\$126,167.76	\$467,546.29
 TOTALS:	 \$358,401.28	 \$699,779.81

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 on the Deed of Trust. 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 Lincoln County Clerk and Recorder'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 with a total debt 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 9th, 2025, at 10:30 AM in the Lincoln County Commissioners meeting room located at 103 3rd Ave., Hugo, CO 80821.

Sincerely,



Ashley D. Erwin
Lincoln County Public Trustee

LINCOLN COUNTY
PUBLIC TRUSTEE BUDGET
2026

	Mid Year 2025	Estimated Year End 2025	Pre-Budget 2026	Final Budget 2026
REVENUE				
Public Trustee Fees	\$ 7,185.23	\$ 12,005.23	\$ 12,500.00	\$ 12,500.00
EXPENDITURES				
Total Salary	\$ (7,185.23)	\$ (12,005.23)	\$ (12,500.00)	\$ (12,500.00)

PUBLIC NOTICE

Pursuant to Colorado Law, you are hereby notified that the 2026 Budget Hearing for the Lincoln County Public Trustee Office will be conducted on Tuesday, December 9th, 2025 at 10:30 a.m., in the Lincoln County Commissioners Room, Courthouse, 103 3rd Ave., Hugo, CO 80821. Documents are available for review in the office of the Lincoln County Public Trustee.

Posted in the Lincoln County Courthouse

Ashley D. Erwin, Lincoln County Public Trustee

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 2026 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 9th day of December, 2025.

By:



Ashley D. Erwin

Public Trustee of Lincoln County, Colorado

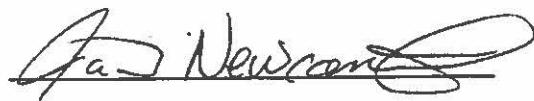
Notary:

STATE OF COLORADO)) ss.

COUNTY OF LINCOLN)

The foregoing statement was acknowledged before me this 9th day of December, 2025 by Ashley D. Erwin as Public Trustee of Lincoln County, Colorado.

Witness my hand and official seal



Notary Public

My commission expires: 12-06-29



At a regular meeting of the Board of County Commissioners of Lincoln County, Colorado, held in Hugo, Colorado, on December 9, 2025, there were present:

Wayne Ewing, Chairman	Present
Robert Safranek, Vice Chairman	Present
Terry Jaques, Commissioner	Present
Kelly Lowry, County Attorney	Absent & Excused
Corinne Lengel, Clerk of the Board	Present
Jacob Piper, County Administrator	Present

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

RESOLUTION #1167 It was moved by Commissioner Jaques and seconded by Commissioner Safranek 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 2026 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 2026 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 9, 2025, 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 2026:

General Fund	\$ 10,330,063
Road & Bridge Fund	8,137,624
Human Services Fund	3,947,723
Library Fund	80,600
Conservation Trust Fund	70,000
E911 Fund	501,901
Capital Projects Fund	1,121,611
Landfill Fund	588,239
Lodging Tax Fund	180,000

Page 2
Resolution #1167
December 9, 2025

Public Health Agency Fund	623,572
Hospital Fund	29,075,000
Total	<u>\$54,656,333</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	1.75 mills
Library Fund	.25 mill
Capital Projects Fund	0.00 mills
Landfill Fund	1.00 mill
Public Health Agency Fund	.50 mill
Hospital Fund	3.00 mills
Total	<u>47.50 mills</u>
Less Temporary Property Tax Credit	
General Fund	- 3.50 mills
Total	<u>44.00 mills</u>

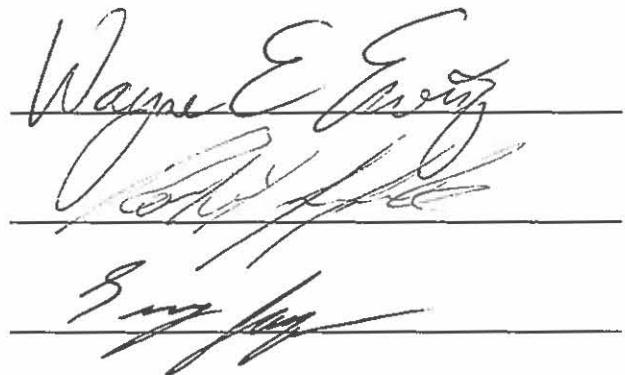
Page 3
Resolution #1167
December 9, 2025

Upon roll call the vote was:

Commissioner Jaques, Yes; Commissioner Safranek, Yes; Commissioner Ewing, Yes.

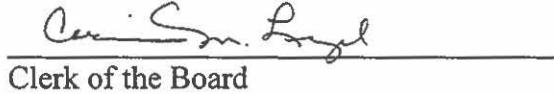
The Chairman declared the motion carried and so ordered.

Board of County Commissioners
of Lincoln County



Wayne E. Ewing
John B. Jaques
Brian J. Safranek

ATTEST:



Clerk of the Board

At a regular meeting of the Board of County Commissioners of Lincoln County, Colorado, held in Hugo, Colorado, on December 9, 2025, there were present:

Wayne Ewing, Chairman	Present
Robert Safranek, Vice Chairman	Present
Terry Jaques, Commissioner	Present
Kelly Lowry, County Attorney	Absent & Excused
Corinne Lengel, Clerk of the Board	Present
Jacob Piper, County Administrator	Present

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

RESOLUTION #1168 It was moved by Commissioner Safranek and seconded by Commissioner Jaques 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 9, 2025; 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 2026 from the revenue of each fund to each fund:

General Fund	\$ 10,330,063
Road & Bridge Fund	8,137,624
Human Services Fund	3,947,723
Library Fund	80,600
Conservation Trust Fund	70,000
E911 Fund	501,901
Capital Projects Fund	1,121,611
Landfill Fund	588,239
Lodging Tax Fund	180,000
Public Health Agency Fund	623,572
Hospital Fund	29,075,000
Total	\$54,656,333

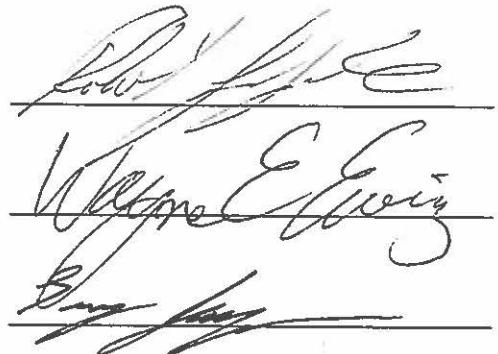
Page 2
Resolution #1168
December 9, 2025

Upon roll call the vote was:

Commissioner Jaques, Yes; Commissioner Safranek, Yes; Commissioner Ewing, Yes.

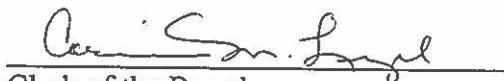
The Chairman declared the motion carried and so ordered.

Board of County Commissioners
of Lincoln County



Three handwritten signatures are shown, each above a horizontal line. The top signature is for Robert Jaques, the middle for Karen Ewing, and the bottom for Brian Ewing.

ATTEST:



Carissa Loyal
Clerk of the Board

At a regular meeting of the Board of County Commissioners of Lincoln County, Colorado, held in Hugo, Colorado, on December 9, 2025, there were present:

Wayne Ewing, Chairman	Present
Robert Safranek, Vice Chairman	Present
Terry Jaques, Commissioner	Present
Kelly Lowry, County Attorney	Absent & Excused
Corinne Lengel, Clerk of the Board	Present
Jacob Piper, County Administrator	Present

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

RESOLUTION #1169 It was moved by Commissioner Jaques and seconded by Commissioner Safranek 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 \$186,948,968 for the budget year 2026 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	1.75
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	.50
Hospital Fund	3.00
Total	47.50 mills
Less Temporary Property Tax Credit –	
General Fund	- 3.50 mills
Total	44.00 mills

Page 2
Resolution #1169
December 9, 2025

Upon roll call the vote was:

Commissioner Jaques, Yes; Commissioner Safranek, Yes; Commissioner Ewing, Yes.

The Chairman declared the motion carried and so ordered.

Board of County Commissioners
of Lincoln County

Wayne Ewing
Robert D. Lyle
Steve Jaques

ATTEST:

Chris Safranek
Clerk of the Board