
Lincoln County, Colorado

Budget - 2021

Lincoln County, Colorado
Budget - 2021
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Budget Message
Budget - 2021 Lincoln County, Colorado

The 2021 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 \$8,186,465 from property taxes, an increase of \$95,670 from 2020. Since the County was able to defease its 1995 refunding bond issue effective as of December 31, 1998, the sales tax revenue is used for general purposes. By using these funds, the Board of County Commissioners have budgeted for a temporary refund equivalent to 12 mills for the 2020 property taxes that are to be collected in 2021. This amount is \$2,068,160, which results in \$6,118,305 being collected in taxes.

The mill levy by fund is as follows:

- General Fund – 26.50 mills
- Road & Bridge Fund – 10.50 mills
- Human Services Fund – 2.00 mills
- Library Fund - 0.25 mill
- Capital Projects Fund – 4.00 mills
- Landfill Fund – 1.00 mill
- Public Health Agency Fund – 0.25 mill
- Hospital Fund – 3.00 mills

The Contingent, Conservation Trust, E911, Karval Water Users Activity Enterprise, and Lodging Tax Funds have budgeted expenditures, but do not require mill levies for 2021.

The mill levy allocations did not change from the adopted 2020 budget. The 26.50 mills allocated to the General Fund include 4 mills that are obligated by a previous vote of the citizens of Lincoln County to the Lincoln Community Hospital. This results in 22.50 mills being applied to the General Fund. The Lincoln Community Hospital Fund is then allocated 7.00 mills in total (Including the 4 mills that are reflected in the General Fund Budget).

The expenditures budgeted in 2021 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 2021. A new health insurance plan was implemented for Lincoln County employees that will save the County approximately \$115,000. Due to a 10% shortfall in Highway User's Tax Funds, the equipment line item for the road and bridge budget was cut by \$150,000. The previously budgeted Transportation Enhancement Grant for \$175,000 was used to fund restoration projects for the Roundhouse in 2020. The Contingent Fund had a fund balance of \$170,666, and was absorbed into the General Fund at the end of 2019, resulting in the fund being dissolved in the 2021 budget. The Capital Projects Fund remains at 4.00 mills, with funding included for replacement of three sheriff's vehicles; repairs and replacement of the courthouse parking lot; a new phone system for county offices; fairgrounds improvements; new carpeting for the courthouse; Roundhouse restoration; and unspecified capital projects, which are annually budgeted.

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

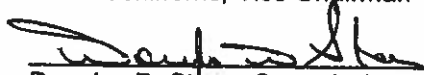
The Karval Water Users were incorporated into Lincoln County on October 29, 2020 when the Lincoln County BOCC adopted Resolution #1025, creating the Karval Water Users Enterprise. The Karval Water User Activity Enterprise is a separate entity, but the budget for it is included in the county's budget.

The budget complies with the intent of Amendment #1.

The budget was prepared on a modified accrual basis.
Respectfully submitted by the Lincoln County Commissioners:


Steve Burgess, Chairman


Ed E. Schiffers, Vice Chairman


Douglas D. Stone, Commissioner

Budget prepared by Jacob Piper
County Administrator
Date: December 7, 2020

Lincoln County, Colorado
Summary of Property Tax Revenue
Budget - 2021

County Fund	Prior Year 2019		Current Year 2020		Budget Year 2021		Increase (decrease) Between Budget And Current Year	
	Levy	Amount	Levy	Amount	Levy	Amount	Levy	Amount
General	26.75	\$ 4,281,992	26.50	\$ 4,513,812	26.50	\$ 4,567,186	-	\$ 53,374
Road and Bridge	10.50	1,673,646	10.50	1,788,491	10.50	1,809,640	-	21,149
Human Services	2.00	316,606	2.00	340,665	2.00	344,693	-	4,028
Library	0.25	39,552	0.25	42,583	0.25	43,086	-	503
Contingent	-	-	-	-	-	-	-	-
Conservation Trust	-	-	-	-	-	-	-	-
E911 Fund	-	-	-	-	-	-	-	-
Capital Projects	4.00	632,825	4.00	681,330	4.00	689,386	-	8,056
Landfill	1.00	158,297	1.00	170,333	1.00	172,347	-	2,014
Lodging Tax	-	-	-	-	-	-	-	-
Public Health Agency	0.50	79,106	0.25	42,583	0.25	43,087	-	504
Lincoln Comm Hosp	2.50	395,210	3.00	510,998	3.00	517,040	-	6,042
Karval Water Users	-	-	-	-	-	-	-	-
	47.50	7,577,234	47.50	8,090,795	47.50	8,186,465	-	95,670

Lincoln County, Colorado
Consolidated Budget Summary
Budget - 2021

	General Fund	Road and Bridge Fund	Human Services Fund	Library Fund	Contingent Fund
BUDGET YEAR					
Expenditures:	\$7,420,767	\$6,379,292	\$2,767,159	\$54,487	\$0
Available revenues:					
Property taxes (net)	4,567,186	1,809,640	344,693	43,086	-
Intergovernmental revenue	689,527	2,369,717	2,381,000	4,500	-
Other revenue	2,915,084	222,000	30,000	4,500	-
Deferred revenue	-	-	9,000	-	-
Proceeds from capital leases	-	-	-	-	-
Unappropriated fund balance - beginning	8,738,317	3,431,465	949,012	33,234	-
Total	16,910,114	7,832,822	3,713,705	85,320	-
Less Temporary property tax credit	2,068,160	-	-	-	-
Amount designated from fund balance	-	-	-	-	-
Less ending unappropriated fund balance	7,421,186	1,453,530	946,546	30,833	-
Total revenue available	\$7,420,767	\$6,379,292	\$2,767,159	\$54,487	\$0
Mill levy	26.50	10.50	2.00	0.25	0.00
CURRENT YEAR					
Expenditures:	\$7,482,583	\$5,234,972	\$3,307,135	\$52,989	\$0
Available revenues:					
Property taxes (net)	4,513,812	1,788,491	340,665	42,583	-
Intergovernmental revenue	1,214,792	2,293,432	2,763,026	4,500	-
Other revenue	3,574,566	249,636	30,000	5,500	-
Deferred revenue	-	-	9,000	-	-
Proceeds from capital leases	-	-	-	-	-
Unappropriated fund balance - beginning	9,089,470	4,334,878	1,113,456	33,640	-
Total	18,392,640	8,666,437	4,256,147	86,223	-
Less Temporary property tax credit	2,171,740	-	-	-	-
Amount designated from fund balance	-	-	-	-	-
Less ending unappropriated fund balance	8,738,317	3,431,465	949,012	33,234	-
Total revenue available	\$7,482,583	\$5,234,972	\$3,307,135	\$52,989	\$0
Mill levy	26.50	10.50	2.00	0.25	0.00
PRIOR YEAR					
Expenditures:	\$6,152,234	\$5,055,603	\$2,820,593	\$48,796	\$170,666
Available revenues:					
Property taxes (net)	4,281,992	1,673,646	316,606	39,552	-
Intergovernmental revenue	236,520	2,938,740	2,447,227	4,956	-
Other revenue	4,092,693	547,232	39,467	1,496	-
Deferred revenue	-	-	19,850	-	-
Proceeds from capital leases	-	254,790	-	-	-
Unappropriated fund balance - beginning	8,527,505	3,976,073	1,110,899	36,432	170,666
Total	17,138,710	9,390,481	3,934,049	82,436	170,666
Less Temporary property tax credit	1,897,006	-	-	-	-
Amount designated from fund balance	-	-	-	-	-
Less ending unappropriated fund balance	9,089,470	4,334,878	1,113,456	33,640	-
Total revenue available	\$6,152,234	\$5,055,603	\$2,820,593	\$48,796	\$170,666
Mill levy	26.75	10.50	2.00	0.25	0.00

**Lincoln County, Colorado
Consolidated Budget Summary
Budget - 2021**

	Conservation Trust Fund	E911 Fund	Capital Projects Fund	Landfill Fund	Lodging Tax Fund
BUDGET YEAR					
Expenditures:	\$26,000	\$131,844	\$1,374,000	\$448,374	\$180,000
Available revenues:					
Property taxes (net)	-	-	689,386	172,347	-
Intergovernmental revenue	24,000	164,712	-	-	-
Other revenue	2,000	-	65,800	117,000	140,000
Unappropriated fund balance - beginning	92,324	300,787	3,912,159	896,921	125,260
Total	118,324	465,499	4,667,345	1,186,268	265,260
Less ending unappropriated fund balance	92,324	333,655	3,293,345	737,894	85,260
Total revenue available	\$26,000	\$131,844	\$1,374,000	\$448,374	180,000
Mill levy	0.00	0.00	4.00	1.00	0.00
CURRENT YEAR					
Expenditures:	\$4,277	\$63,074	\$335,862	\$260,016	\$180,000
Available revenues:					
Property taxes (net)	-	-	681,330	170,333	-
Intergovernmental revenue	26,000	65,576	-	-	-
Other revenue	2,222	35,000	70,755	115,860	133,794
Unappropriated fund balance - beginning	68,379	263,285	3,495,936	870,744	171,466
Total	96,601	363,861	4,248,021	1,156,937	305,260
Less ending unappropriated fund balance	92,324	300,787	3,912,159	896,921	125,260
Total revenue available	\$4,277	\$63,074	\$335,862	\$260,016	180,000
Mill levy	0.00	0.00	4.00	1.00	0.00
PRIOR YEAR					
Expenditures:	\$86,717	\$77,730	\$812,066	\$252,203	\$155,217
Available revenues:					
Property taxes (net)	-	-	632,825	158,297	-
Intergovernmental revenue	28,743	66,830	-	-	-
Other revenue	3,110	-	79,301	134,427	207,809
Unappropriated fund balance - beginning	123,243	274,185	3,595,876	830,223	118,874
Total	155,096	341,015	4,308,002	1,122,947	326,683
Less ending unappropriated fund balance	68,379	263,285	3,495,936	870,744	171,466
Total revenue available	\$86,717	\$77,730	\$812,066	\$252,203	155,217
Mill levy	0.00	0.00	4.00	1.00	0.00

**Lincoln County, Colorado
Consolidated Budget Summary
Budget - 2021**

	Public Health Agency Fund	Hospital Fund	KWU Enterprise Fund	Total
BUDGET YEAR				
Expenditures:	\$439,184	\$20,863,714	\$24,590	\$40,109,411
Available revenues:				
Property taxes (net)	43,087	517,040	-	8,186,465
Intergovernmental revenue	10,000	-	26,000	5,669,456
Other revenue	328,420	21,391,951	-	25,216,755
Deferred revenue	-	-	-	9,000
Proceeds from capital leases	-	-	-	-
Unappropriated fund balance - beginning	219,872	11,557,132	5,971	30,262,453
Total	601,379	33,466,123	31,971	69,344,130
Less Temporary property tax credit	-	-	-	2,068,160
Less ending unappropriated fund balance	162,195	12,602,409	7,381	27,166,559
Total revenue available	439,184	\$20,863,714	\$24,590	\$40,109,411
Mill levy	0.25	3.00	0.00	47.50
CURRENT YEAR				
Expenditures:	\$409,398	\$20,356,858	\$21,590	\$37,708,754
Available revenues:				
Property taxes (net)	42,583	510,998	-	8,090,795
Intergovernmental revenue	13,500	682,639	20,000	7,083,465
Other revenue	331,602	20,280,695	-	24,829,630
Deferred revenue	-	-	-	9,000
Proceeds from capital leases	-	-	-	-
Unappropriated fund balance - beginning	241,584	1,086,312	7,561	20,776,711
Total	629,269	22,560,644	27,561	60,789,601
Less Temporary property tax credit	-	-	-	2,171,740
Less ending unappropriated fund balance	219,872	10,511,855	5,971	29,217,176
Total revenue available	409,398	\$12,048,789	\$21,590	\$29,400,685
Mill levy	0.25	3.00	0.00	47.50
PRIOR YEAR				
Expenditures:	\$368,663	\$18,228,714	\$22,144	\$34,251,346
Available revenues:				
Property taxes (net)	79,106	395,210	-	7,577,234
Intergovernmental revenue	7,500	-	21,843	5,752,359
Other revenue	239,924	18,369,489	-	23,714,948
Deferred revenue	-	-	-	19,850
Proceeds from capital leases	-	-	-	254,790
Unappropriated fund balance - beginning	283,717	310,448	7,862	19,366,003
Total	610,247	19,075,147	29,705	56,685,184
Less Temporary property tax credit	-	-	-	1,897,006
Less ending unappropriated fund balance	241,584	1,086,312	7,561	20,776,711
Total revenue available	368,663	\$17,988,835	\$22,144	\$34,011,467
Mill levy	0.50	2.50	0.00	47.50

**Lincoln County, Colorado
General Fund - Budget Summary
Budget - 2021**

	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021	Increase (Decrease)
Expenditures:						
General government	\$ 3,663,121	\$ 4,104,066	\$ 3,959,143	\$ 4,440,155	\$ 4,193,389	\$ 89,322
District attorney	132,444	138,299	134,535	138,911	138,911	612
Public safety	1,829,792	1,911,147	1,980,675	2,177,057	2,195,905	284,758
Health & hospitals	33,409	36,875	35,955	36,875	36,875	-
Auxiliary services	353,397	459,487	404,756	483,546	486,537	27,050
Pass-through grants	140,071	561,519	967,519	368,373	369,150	(192,369)
Total expenditures	6,152,234	7,211,394	7,482,583	7,644,917	7,420,767	209,374
Intergovernmental revenue	236,520	705,984	1,214,792	689,520	689,527	(16,457)
Other revenue	4,092,693	2,841,584	3,574,566	2,915,084	2,915,084	73,500
Fund balance at beginning of year	8,527,505	6,769,243	9,089,470	8,738,317	8,738,317	1,969,074
Total available revenue other than property taxes	12,856,718	10,316,811	13,878,828	12,342,921	12,342,928	2,026,117
Additional revenue required to balance budget	(6,704,484)	(3,105,417)	(6,396,245)	(4,698,003)	(4,922,160)	(1,816,743)
Temporary property tax credit	1,897,006	2,171,740	2,171,740	2,067,975	2,068,160	(103,580)
Add: Appropriated fund balance, end of year	9,089,470	5,447,489	8,738,317	7,196,807	7,421,186	1,973,697
Net total to be derived from property taxes	\$ 4,281,992	\$ 4,513,812	\$ 4,513,812	\$ 4,566,779	\$ 4,567,186	\$ 53,374
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	\$ 4,220,838	\$ 4,513,812	\$ 4,513,812	\$ 4,566,779	\$ 4,567,186	\$ 53,374
Add: Provision for uncollectibles/Audit	61,154	-	-	-	-	-
Total amount of property taxes needed	\$ 4,220,838	\$ 4,513,812	\$ 4,513,812	\$ 4,566,779	\$ 4,567,186	\$ 53,374
Assessed valuation	158,083,827	170,332,511	170,332,511	172,331,288	172,346,639	2,014,128
Mill Levy required	26.75	26.50	26.50	26.50	26.50	-

Lincoln County, Colorado
Summary of General Fund Expenditures
Budget - 2021

Expenditures	Actual Prior Year 2019	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021	Increase (Decrease)
General Government:					
Office of the Board Administrator	\$ 250,098	\$ 294,410	\$ 283,165	\$ 283,165	\$ (11,245)
Administrative expenses	62,922	65,649	76,843	77,620	11,971
Land Use	2,186,550	2,344,027	2,640,449	2,389,557	45,530
County Attorney	50,014	51,236	64,063	61,840	10,604
Council of Governments	38,589	40,831	52,331	52,331	11,500
Clerk & Recorder	17,070	16,593	20,000	20,000	3,407
County Elections	273,028	263,525	300,961	300,961	37,436
County Treasurer	102,478	145,620	158,867	158,867	13,247
County Assessor	212,611	231,744	250,658	252,083	20,339
Building Maintenance	280,183	324,112	330,062	332,652	8,540
County Land Surveyor	187,939	179,757	260,569	262,124	82,367
	1,639	1,639	2,189	2,189	550
Total General Government	3,663,121	3,959,143	4,440,155	4,193,389	234,246
Judicial:					
District Attorney	132,444	134,535	138,911	138,911	4,376
Total Judicial	132,444	134,535	138,911	138,911	4,376
Public Safety:					
County Sheriff	656,616	697,708	732,164	739,159	41,451
County Jail	1,083,135	1,177,203	1,305,120	1,316,973	139,770
County Coroner	59,739	67,209	94,509	94,509	27,300
Fire Control	1,000	1,000	1,000	1,000	-
Emergency Management	29,302	37,555	44,264	44,264	6,709
Total Public Safety	1,829,792	1,980,675	2,177,057	2,195,905	215,230
Subtotal carried to page 5. (b)	\$ 5,625,357	\$ 6,074,353	\$ 6,756,124	\$ 6,528,205	\$ 453,852

Lincoln County, Colorado
Summary of General Fund Expenditures
Budget - 2021

Expenditures	Actual Prior Year 2019	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021	Increase (Decrease)
Subtotal - Carried from Page 5. (a)	\$ 5,625,357	\$ 6,074,353	\$ 6,756,124	\$ 6,528,205	\$ 453,852
Health & Hospital:					
Health Inspector	9,082	9,080	10,000	10,000	920
Ambulance Service	7,200	7,200	7,200	7,200	-
Developmentally Disabled	13,144	15,675	15,675	15,675	-
Emergency Medical Services	3,983	4,000	4,000	4,000	-
Total Health & Hospital	33,409	35,955	36,875	36,875	920
Auxiliary					
Extension Service	123,151	125,306	134,750	136,100	10,794
Fairgrounds	120,088	112,612	154,594	155,242	42,630
Veterans Office	9,063	9,762	14,436	14,652	4,890
Weed Control	101,095	157,076	179,766	180,544	23,468
Total Auxiliary Services	353,397	404,756	483,546	486,537	81,781
Pass-through Grants:					
Community Development Block Grant	-	696,000	261,000	261,000	(435,000)
EMS Subsidy	34,795	40,000	40,000	40,000	-
Victims Assistance	54,501	56,519	67,373	68,150	11,631
Transportation Enhancement Grant	50,775	175,000	-	-	(175,000)
Total Pass-through Grants	140,071	967,519	368,373	369,150	(598,369)
Total Expenditures	\$ 6,152,234	\$ 7,482,583	\$ 7,644,917	\$ 7,420,767	\$ (61,816)

Lincoln County, Colorado
General Fund
Revenue Other Than Current Property Taxes
Budget - 2021

	Actual Prior Year 2019	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021	Increase (Decrease)
Intergovernmental:					
Federal:					
A-87 Cost Allocation	\$ 1,776	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
State:					
Veterans Office	14,700	14,700	14,700	14,700	-
Cigarette taxes	1,295	1,500	1,000	1,000	(500)
Emergency Management	10,756	3,752	16,000	16,000	12,248
Other governmental units:					
EMS Subsidy	34,598	40,000	40,000	40,000	-
Community Development Block Grant	-	713,400	261,000	261,000	(452,400)
Victims Assistance	33,750	45,000	45,000	45,000	-
Court Security Grant	25,840	36,000	36,000	36,000	-
Historical Fund & Roundhouse Grants	-	175,000	-	-	(175,000)
Marijuana Grant	21,718	-	-	-	-
Medical Grant	10,455	95,620	185,000	185,000	89,380
Karval Water Users	2,590	1,654	1,654	1,654	-
Hospital Loan	79,042	85,166	86,166	86,173	1,007
Total intergovernmental revenue	\$ 236,520	\$ 1,214,792	\$ 689,520	\$ 689,527	\$ (525,265)
Other revenue:					
Taxes:					
Delinquent property taxes	957	-	-	-	-
Specific ownership tax	109,078	186,700	150,000	150,000	(36,700)
Sales tax	2,830,197	2,600,000	2,000,000	2,000,000	(600,000)
Charges for services:					
Sheriff's Fees	48,365	48,000	50,000	50,000	2,000
County Clerk Fees	153,779	123,000	140,000	140,000	17,000
Treasurer's Fees	223,363	217,000	220,000	220,000	3,000
Assessor's Fees	7,917	5,300	6,000	6,000	700
Auxiliary Fees - Fairgrounds	10,148	9,000	9,000	9,000	-
Land Use fees	5,636	2,650	5,000	5,000	2,350
Election revenue - other gov'ts	2,493	12,000	2,500	2,500	(9,500)
Model Traffic Code	40,679	64,369	50,000	50,000	(14,369)
Miscellaneous receipts:					
Interest earnings	280,636	250,000	200,000	200,000	(50,000)
Rent-Social Services	22,584	22,584	22,584	22,584	-
Insurance claims	16,932	26,699	-	-	(26,699)
Sales of fixed assets	8,532	5,803	-	-	(5,803)
Miscellaneous	160,731	1,461	60,000	60,000	58,539
Total Other Revenue	\$ 3,922,027	\$ 3,574,566	\$ 2,915,084	\$ 2,915,084	\$ (659,482)
Total Revenue Other Than Property Taxes	\$ 4,158,547	\$ 4,789,358	\$ 3,604,604	\$ 3,604,611	\$ (1,184,747)

**Lincoln County, Colorado
General Fund Expenditures
Office of the Board
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries					
Department head	\$ 173,994	\$ 174,329	\$ 174,329	\$ 186,795	\$ 186,795
Social security	13,310	13,336	13,336	14,290	14,290
Other services & charges:					
Telephone	494	550	585	600	600
Travel & transportation	9,677	8,000	4,500	8,000	8,000
All other:					
Dues & meetings	2,202	4,000	450	4,000	4,000
Letters and Notices	-	600	230	600	600
CCI Dues	1,200	12,000	12,000	12,000	12,000
Ports 2 Plains, Pro15, FTZ	4,925	10,000	3,000	10,000	10,000
Economic Development	44,208	44,368	44,480	44,880	44,880
Rural Philanthropy Days	-	3,000	3,000	-	-
Foreign Trade Zone	-	1,250	-	2,000	2,000
Capital outlay	88	40,000	38,500	-	-
Total expenditures	\$ 250,098	\$ 311,433	\$ 294,410	\$ 283,165	\$ 283,165

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Office of the Board
Budget - 2021

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 174,329	\$ 186,795	\$ 186,795
Deputy			
Full time			
Part time			
Other			
 Total	<u>\$ 174,329</u>	<u>\$ 186,795</u>	<u>\$ 186,795</u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Commissioner Vehicle	\$ 38,000	\$ -	\$ -
Board Room Chairs	500	-	-
 Total	<u>\$ 38,500</u>	<u>\$ -</u>	<u>\$ -</u>

**Lincoln County, Colorado
General Fund Expenditures
Administrative Expenses
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Workers' comp	\$ 12,756	\$ 13,203	\$ 13,203	\$ 13,731	\$ 13,527
Medical insurance	1,021,367	1,122,069	1,163,714	1,432,763	1,180,807
Supplies:					
Office Supplies	3,172	8,000	3,000	8,000	8,000
Repairs & maintenance	-	6,000	390	6,000	6,000
Other services & charges:					
Professional services - audit	22,050	15,000	15,000	15,000	15,000
Advertising & notices	4,448	7,500	2,500	7,500	7,500
Liability insurance	57,982	61,480	70,540	73,362	74,568
Other- retirement	241,787	245,000	252,000	255,468	255,468
IT services & telephone expense	6,745	10,000	6,000	10,000	10,000
Accounting/Payroll	85,201	23,500	23,500	23,500	23,500
All other:					
Treasurer's fees	87,716	100,000	98,351	100,000	100,000
Amend #1 - hospital tax increase	634,081	682,639	682,639	689,325	689,387
Miscellaneous	6,242	-	8,325	-	-
Cafeteria Plan	1,849	3,000	2,065	3,000	3,000
Juvenile Assessment Center	1,154	2,800	2,800	2,800	2,800
Total expenditures	\$ 2,186,550	\$ 2,300,191	\$ 2,344,027	\$ 2,640,449	\$ 2,389,557

**Lincoln County, Colorado
General Fund Expenditures
Land Use
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries					
Department head	\$ 41,616	\$ 43,776	\$ 43,776	\$ 44,616	\$ 45,336
Part Time	-	-	-	-	-
Social security	3,217	3,349	3,388	3,547	3,604
Supplies					
Office supplies	340	500	400	1,000	1,000
Postage	495	750	400	750	750
Other services & charges					
Contract labor	-	450	-	450	450
Professional services	-	3,000	-	6,000	3,000
Telephone	613	700	590	650	650
Travel & transportation	1,808	1,500	1,250	1,500	1,500
Advertising & notices	966	1,250	1,250	1,250	1,250
Printer	-	-	-	2,300	2,300
All other:					
Dues & meetings	959	2,000	135	2,000	2,000
Capital outlay	-	500	47	-	-
Total expenditures	\$ 50,014	\$ 57,775	\$ 51,236	\$ 64,063	\$ 61,840

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Land Use
 Budget - 2021**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 43,776	\$ 44,616	\$ 45,336
Deputy			
Full time			
Part time	\$ -	\$ -	\$ -
Total	<u>\$43,776</u>	<u>\$44,616</u>	<u>\$45,336</u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
	\$ 47	\$ -	\$ -
Total	<u>\$ 47</u>	<u>\$ -</u>	<u>\$ -</u>

**Lincoln County, Colorado
General Fund Expenditures
County Attorney
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries					
Department head	\$ 34,188	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000
Social security	2,615	2,831	2,831	2,831	2,831
Overtime Earnings					
All other:					
Office supplies	550	1,500	400	1,500	1,500
Dues and Meetings	611	1,000	600	1,000	1,000
Contingent litigation	625	10,000	-	10,000	10,000
Total expenditures	\$ 38,589	\$ 52,331	\$ 40,831	\$ 52,331	\$ 52,331

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 County Attorney
 Budget - 2021**

Personnel:

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

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
Administrator
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries					
Department head	\$ 54,720	\$ 56,520	\$ 56,520	\$ 58,680	\$ 59,400
Part Time	718	5,000	1,924	5,000	5,000
Social security	4,205	4,706	4,347	5,063	5,120
Other services & charges:					
Telephone	1,146	1,200	1,374	1,400	1,400
Office supplies	921	1,500	810	2,700	2,700
Postage	147	500	100	500	500
Travel & transportation	26	200	-	200	200
Copier	-	-	-	2,300	2,300
All other:					
Dues & meetings	1,039	1,000	200	1,000	1,000
Capital outlay	-	1,200	374	-	-
Total expenditures	\$ 62,922	\$ 71,826	\$ 65,649	\$ 76,843	\$ 77,620

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Administrator
 Budget - 2021**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 56,520	\$ 58,680	\$ 59,400
Full time	<u>56,520</u>	<u>58,680</u>	<u>59,400</u>
Part time	1,924	5,000	5,000
Other			
Total	<u><u>\$ 58,444</u></u>	<u><u>\$ 63,680</u></u>	<u><u>\$ 64,400</u></u>

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Capital outlay	\$ 374	\$ -	\$ -
Total	<u><u>\$ 374</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Lincoln County, Colorado
General Fund Expenditures
County Land Surveyor
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services					
Salary					
Department head	\$ 1,518	\$ 1,518	\$ 1,518	\$ 1,518	\$ 1,518
Social Security	121	116	121	121	121
Supplies & Charges					
Operating Supplies	-	150	-	150	150
Travel and Transportation	-	400	-	400	400
Total expenditures	\$ 1,639	\$ 2,184	\$ 1,639	\$ 2,189	\$ 2,189

**Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
County Land Surveyor
Budget - 2021**

Personnel:

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

**Lincoln County, Colorado
General Fund Expenditures
Council of Governments
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries					
Part time	\$ -	\$ -	\$ -	\$ -	\$ -
Social security	-	-	-	-	-
Supplies:					
Repairs, maintenance & fuel	597	3,000	593	3,000	3,000
Other services & charges					
Physicals & Drug Screens	-	-	-	-	-
Travel & transportation	973	1,500	500	1,500	1,500
Other - County share	12,000	12,000	12,000	12,000	12,000
All other:					
Marketing project	3,500	3,500	3,500	3,500	3,500
Total expenditures	\$ 17,070	\$ 20,000	\$ 16,593	\$ 20,000	\$ 20,000

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Council of Governments
Budget - 2021

Personnel:

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

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
Clerk & Recorder - Operations
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries:					
Department head	\$ 60,114	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449
Deputy	41,186	38,994	30,995	46,776	46,776
Full time (Finance Dir.)	44,322	43,680	43,680	45,120	45,120
Driver examiner	39,060	40,860	40,860	42,660	42,660
Clerk I	38,256	38,316	38,316	40,356	40,356
Social security	14,418	17,006	16,500	18,531	18,531
Supplies:					
Office supplies	8,751	5,000	5,000	5,000	5,000
Support Staff	-	-	-	-	-
Telephone	3,603	4,200	4,200	4,200	4,200
Postage	3,528	4,000	4,000	5,000	5,000
Travel & Transportation	540	1,000	200	1,000	1,000
Advertising & notices	79	825	125	825	825
Maintenance contracts	12,988	13,600	13,600	16,354	16,354
I/T operating supplies	1,542	1,800	1,800	1,800	1,800
R&M of equipment	-	200	-	200	200
Education & Training	1,141	4,450	-	3,500	3,500
All other:					
Dues & meetings	3,500	4,190	800	4,190	4,190
Record digitization	-	9,000	3,000	5,000	5,000
Total expenditures	\$ 273,028	\$ 287,570	\$ 263,525	\$ 300,961	\$ 300,961

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Clerk & Recorder - Operations
 Budget - 2021**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 60,449	\$ 60,449	\$ 60,449
Chief Deputy	30,995	46,776	46,776
Full time Finance Director	43,680	45,120	45,120
Clerk I	-	40,356	40,356
Driver Examiner	40,860	42,660	42,660
 Total	 <u>\$ 175,984</u>	 <u>\$ 235,361</u>	 <u>\$ 235,361</u>

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
Clerk & Recorder - Elections
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries					
Full time	\$ 40,440	\$ 80,580	\$ 81,516	\$ 86,340	\$ 86,340
Part time	7,940	-	-	-	-
Social security	5,965	6,164	6,164	6,864	6,864
Supplies:					
Office supplies	241	750	400	750	750
Operating supplies	7,612	20,794	20,794	13,330	13,330
Other services & charges					
Support Staff	-	2,000	-	-	-
Judges	1,541	8,250	8,250	4,250	4,250
Postage	775	4,650	1,650	3,100	3,100
Travel & transportation	910	500	200	500	500
Advertising & notices	145	1,500	1,650	1,500	1,500
Professional services	2,000	2,000	-	4,000	4,000
Maintenance contracts	19,310	19,696	19,696	20,090	20,090
R&M of equipment	-	1,000	-	1,000	1,000
All other:					
Dues & meetings	1,269	2,000	700	2,250	2,250
Education & training	13,674	8,846	2,500	12,793	12,793
Background checks	147	100	100	100	100
Capital outlay:					
IT Services	509	2,000	2,000	2,000	2,000
Total expenditures	\$ 102,478	\$ 160,830	\$ 145,620	\$ 158,867	\$ 158,867

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Clerk & Recorder - Elections
Budget - 2021

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ -	\$ -	\$ -
Deputy I	41,160	43,320	43,320
Clerk II	40,356	43,020	43,020
Total	<u>\$ 81,516</u>	<u>\$ 86,340</u>	<u>\$ 86,340</u>

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
County Treasurer
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries					
Department head	\$ 60,449	\$ 60,449	\$60,449	\$60,449	\$60,449
Chief Deputy	47,496	48,936	48,936	50,376	51,096
Deputy	36,096	37,296	37,296	38,496	39,096
Part time	-	7,500	2,500	7,500	7,500
Social security	10,476	11,795	11,413	12,287	12,392
Supplies:					
Office supplies	6,683	8,600	7,500	8,600	8,600
Other services & charges:					
Telephone	3,290	3,500	3,500	3,500	3,500
Postage	188	6,000	5,000	6,000	6,000
Advertising & notices	3,029	4,000	3,500	4,000	4,000
Other -Title search	393	600	400	600	600
All other:					
Dues & meetings	4,392	5,600	2,000	5,600	5,600
Miscellaneous	4,146	-	-	-	-
Capital outlay:					
Other Equipment	-	7,750	3,750	7,750	7,750
Tyler computer system	35,973	45,500	45,500	45,500	45,500
Total expenditures	\$ 212,611	\$ 247,526	\$231,744	\$250,658	\$ 252,083

**Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
County Treasurer
Budget - 2021**

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 60,449	\$ 60,449	\$ 60,449
Deputy II	48,936	50,376	51,096
Deputy I	37,296	38,496	39,096
Part time	2,500	7,500	7,500
Total	\$ 149,181	\$ 156,821	\$ 158,141

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Copier (1/2 share)	\$ 3,000	\$ 3,000	\$ 3,000
Calculators/typewriter/fax machine	600	600	600
Postage Meter (1/4 share)	750	750	750
Desk	2,000	2,000	2,000
Check Scanners	1,400	1,400	1,400
Vari-Desk	-	-	-
Total	\$ 7,750	\$ 7,750	\$ 7,750

**Lincoln County, Colorado
General Fund Expenditures
County Assessor
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries					
Department head	\$ 60,114	\$ 60,449	\$ 60,449	\$ 60,449	\$ 60,449
Deputy	39,912	41,412	41,412	42,312	42,912
Full time	104,460	108,310	108,310	112,860	114,660
Part time	-	5,000	5,000	5,000	5,000
Social security	15,084	16,461	16,461	16,961	17,151
Supplies:					
Office supplies	5,911	6,000	6,000	6,000	6,000
Other services & charges:					
Telephone	2,160	2,500	2,500	2,500	2,500
Internet fees		1,560	1,560	1,560	1,560
Postage	2,048	2,300	2,300	2,300	2,300
Travel & transportation	1,303	2,000	2,000	2,000	2,000
Advertising & notices	153	820	820	820	820
Maintenance contracts	2,852	3,000	3,000	3,000	3,000
Tyler computer system	36,069	62,000	62,000	62,000	62,000
All other:					
Dues & meetings	2,687	4,000	4,000	4,000	4,000
Education & training	3,977	4,000	4,000	4,000	4,000
Capital outlay	3,453	4,300	4,300	4,300	4,300
Total expenditures	\$ 280,183	\$ 324,112	\$ 324,112	\$ 330,062	\$ 332,652

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 County Assessor
 Budget - 2021**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 60,449	\$ 60,449	\$ 60,449
Deputy	41,412	42,312	42,912
Full time			
Clerk I	32,892	34,392	34,992
Appraiser Clerk I/Clerk II	36,622	38,172	38,772
Deputy I	38,796	40,296	40,896
Total Full Time	108,310	112,860	114,660
 Total	 \$ 210,171	 \$ 215,621	 \$ 218,021

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Copier (1/2 Share)	\$ 732	\$ 3,300	\$ 3,300
Postage Meter (1/4 lease)	732	1,000	1,000
 Total	 \$ 1,464	 \$ 4,300	 \$ 4,300

**Lincoln County, Colorado
General Fund Expenditures
Maintenance of Building and Plant
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries					
Full time	\$ 72,015	\$ 80,592	\$ 79,992	\$ 82,752	\$ 84,192
Part Time	-	3,280	-	3,000	3,000
Social security	5,513	6,416	6,065	6,817	6,932
Supplies:					
Operating supplies	6,750	10,000	5,200	10,000	10,000
Repairs & maintenance	27,207	50,000	20,500	50,000	50,000
Other charges & services:					
Utilities - heat	14,163	25,000	12,000	20,000	20,000
Utilities - electricity	55,824	70,000	50,000	65,000	65,000
Utilities - water	5,867	8,000	6,000	8,000	8,000
Capital Outlay	600	15,000	-	15,000	15,000
Total expenditures	\$ 187,939	\$ 268,288	\$ 179,757	\$ 260,569	\$ 262,124

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Maintenance of Building and Plant
 Budget - 2021**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head			
Full time			
Janitorial	\$ 34,035	\$ 39,516	\$ 40,236
Maintenance	40,116	43,236	43,956
	<hr/> 74,151	<hr/> 82,752	<hr/> 84,192
Part time	-	3,000	3,000
Total	<hr/> <u>\$ 74,151</u>	<hr/> <u>\$ 85,752</u>	<hr/> <u>\$ 87,192</u>

Capital outlay:

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

Lincoln County, Colorado
General Fund Expenditures
District Attorney
Budget - 2021

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Main office	\$ 132,444	\$ 138,299	\$ 134,535	\$ 138,911	\$ 138,911
Juvenile Diversion	-	-	-	-	-
Total expenditures	\$ 132,444	\$ 138,299	\$ 134,535	\$ 138,911	\$ 138,911

**Lincoln County, Colorado
General Fund Expenditures
Sheriff - Operations
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries					
Department head	\$ 67,388	\$ 67,764	\$ 67,764	\$ 67,764	\$ 67,764
Undersheriff	48,936	50,376	50,376	59,436	60,156
Deputies & Adm Secretary	308,686	352,296	352,296	359,796	365,556
Courthouse Security	34,612	36,000	36,000	36,000	36,000
Holiday Pay	-	10,000	10,000	10,000	10,000
Other-Overtime	9,753	10,000	10,000	10,000	10,000
Social security	36,866	40,272	40,272	43,168	43,683
Supplies:					
Office supplies	6,531	6,000	6,000	6,500	6,500
Operating supplies	14,352	12,000	12,000	15,000	15,000
Uniforms	6,897	3,500	3,500	4,000	4,000
Other charges & services					
Education & training	5,027	7,500	7,500	7,500	7,500
Telephone	14,211	12,000	12,000	13,000	13,000
Equipment	-	8,000	8,000	10,000	10,000
Postage	814	800	800	1,000	1,000
Travel & transportation	-	-	-	-	-
Computers	610	4,000	4,000	4,500	4,500
Car expense:					
Repairs & maintenance	43,950	20,000	20,000	20,000	20,000
Tires	2,936	5,000	5,000	7,000	7,000
Oil	1,380	1,500	1,500	1,500	1,500
Gas	35,652	42,000	42,000	42,000	42,000
All other:					
Vehicle-inspections	554	1,200	1,200	1,500	1,500
Dues & meetings	6,224	7,500	7,500	7,500	7,500
K-9 Program	11,237	-	-	5,000	5,000
Capital outlay	-	-	-	-	-
Total expenditures	\$ 656,616	\$ 697,708	\$ 697,708	\$ 732,164	\$ 739,159

**Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Sheriff - Operations
Budget - 2021**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head			
Undersheriff	\$ 67,764	\$ 67,764	\$ 67,764
Full time Deputies - 7	50,376	59,436	60,156
Admin. Secretary	-	309,636	314,676
	-	50,160	50,880
	<u>118,140</u>	<u>486,996</u>	<u>493,476</u>
Holiday Pay	10,000	10,000	10,000
Courthouse Security	36,000	36,000	36,000
Other-Overtime	10,000	10,000	10,000
Total	<u><u>\$ 164,140</u></u>	<u><u>\$ 542,996</u></u>	<u><u>\$ 549,476</u></u>

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
Sheriff - Jail
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries					
Corporals	\$ 126,264	\$ 131,160	\$ 131,160	\$ 134,040	\$ 136,200
Full time	470,045	484,760	484,760	500,100	508,740
Part Time - Janitor	7,529	12,420	12,420	12,600	12,780
Overtime	25,592	13,000	13,000	13,000	13,000
Holiday Pay	-	17,000	17,000	18,000	18,000
Social security	49,754	50,363	50,363	53,880	54,753
Supplies:					
Medical supplies	205,759	170,000	270,000	170,000	170,000
Operating supplies	24,949	25,000	25,000	30,000	30,000
Repairs & maintenance	25,205	25,000	25,000	30,000	30,000
Other charges & services:					
Equipment	-	3,000	3,000	5,000	5,000
Education & training	5,518	7,500	7,500	7,500	7,500
Contracts - food	107,104	110,000	110,000	110,000	110,000
Other - clothing, etc.	1,698	2,000	2,000	2,000	2,000
Maintenance contracts	9,239	7,500	7,500	8,000	8,000
Travel & transportation	7,990	10,000	10,000	15,000	15,000
All other:					
Uniforms	6,897	3,500	3,500	6,000	6,000
Justice Benefits	9,592	5,000	5,000	5,000	5,000
JBBS/Mental Health	-	-	-	185,000	185,000
Capital outlay	-	-	-	-	-
Total expenditures	\$ 1,083,135	\$ 1,077,203	\$ 1,177,203	\$ 1,305,120	\$ 1,316,973

**Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Sheriff - Jail
Budget - 2021**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Corporals	\$ 131,160	\$ 134,040	\$ 136,200
Full time Jailers	484,760	500,100	508,740
Part time - Janitor	12,420	12,600	12,780
Other Kitchen	-	-	-
Holiday Pay	-	18,000	18,000
Overtime	13,000	13,000	13,000
Total	<u>\$ 641,340</u>	<u>\$ 677,740</u>	<u>\$ 688,720</u>

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
County Coroner
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services					
Salaries					
Department head	\$ 13,587	\$ 13,663	\$ 13,663	\$ 13,663	\$ 13,663
Social security	1,039	1,046	1,046	1,046	1,046
Supplies:					
Office supplies	836	1,300	800	1,300	1,300
Operating supplies	5,327	2,200	1,800	2,200	2,200
Postage	57	300	300	300	300
Other services and charges:					
Professional services	27,639	60,000	35,000	60,000	60,000
Support Staff	4,745	5,500	5,500	5,500	5,500
Dues and Meetings	-	1,100	1,100	1,100	1,100
Education & training	1,848	2,900	500	2,900	2,900
IT Services	-	200	200	200	200
Repairs and Maintenance	-	1,000	2,500	1,500	1,500
Telephone	1,396	1,300	1,300	1,300	1,300
Travel & transportation	3,265	3,500	3,500	3,500	3,500
Capital outlay:					
Equipment	-	-	-	-	-
Total expenditures	\$ 59,739	\$ 94,009	\$ 67,209	\$ 94,509	\$ 94,509

**Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
County Coroner
Budget - 2021**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 13,663	\$ 13,663	\$ 13,663
Deputy	5,500	5,500	5,500
Full time			
Part time			
Other			
 Total	<u>\$ 19,163</u>	<u>\$ 19,163</u>	<u>\$ 19,163</u>

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
Fire Control
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
All other: Miscellaneous	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total expenditures	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>

**Lincoln County, Colorado
General Fund Expenditures
Emergency Management
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services					
Salaries					
Department Head	21,048	21,948	21,948	22,848	22,848
Social security	1,673	1,679	1,679	1,816	1,816
Supplies:					
Office supplies	416	700	613	700	700
Repairs & Maintenance	1,350	2,300	2,101	2,300	2,300
Travel & transportation	1,023	1,500	955	1,600	1,600
Dues & meetings	410	800	800	900	900
Miscellaneous	1,796	-	-	-	-
Cellular Hotspot	1,586	2,100	1,289	2,100	2,100
Other services & charges:					
Telephone	-	-	-	-	-
Hazard Mitigation Plan	-	2,000	-	2,000	2,000
Emergency Program	-	5,000	5,000	5,000	5,000
Capital outlay:					
Equipment	-	3,200	3,170	5,000	5,000
Total expenditures	\$ 29,302	\$ 41,227	\$ 37,555	\$ 44,264	\$ 44,264

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Emergency Management
Budget - 2021

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	21,948	22,848	22,848
Total	\$ - \$ 22,848 \$ 22,848		

Capital outlay:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Equipment	\$ 3,170	\$ 5,000	\$ 5,000
Total	\$ 3,170 \$ 5,000 \$ 5,000		

**Lincoln County, Colorado
General Fund Expenditures
Health Inspector
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
All other:					
Professional services	\$ 9,082	\$ 10,000	\$ 9,080	\$ 10,000	\$ 10,000
Total expenditures	\$ 9,082	\$ 10,000	\$ 9,080	\$ 10,000	\$ 10,000

Lincoln County, Colorado
General Fund Expenditures
Ambulance Service
Budget - 2021

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
All other: Miscellaneous	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,200
Total expenditures	<u>\$ 7,200</u>	<u>\$ 7,200</u>	<u>\$ 7,200</u>	<u>\$ 7,200</u>	<u>\$ 7,200</u>

**Lincoln County, Colorado
General Fund Expenditures
Developmentally Disabled
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
All other:					
Miscellaneous	\$ 13,144	\$ 15,675	\$ 15,675	\$ 15,675	\$ 15,675
Total expenditures	<u>\$ 13,144</u>	<u>\$ 15,675</u>	<u>\$ 15,675</u>	<u>\$ 15,675</u>	<u>\$ 15,675</u>

**Lincoln County, Colorado
General Fund Expenditures
Emergency Medical Services
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
All other: Miscellaneous	\$ 3,983	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Total expenditures	\$ 3,983	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000

**Lincoln County, Colorado
General Fund Expenditures
Extension Service
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries					
Department head	\$ -	\$ -	\$ -	\$ -	\$ -
CSU Position	10,295	14,700	14,700	14,700	14,700
4-H Program Assistant	43,464	44,964	44,964	45,864	46,464
Extension Assistant	41,112	42,612	42,612	43,512	44,112
Overtime	3,281	3,725	3,850	3,184	3,227
Social security	6,878	6,985	6,995	7,359	7,457
Supplies:					
Office supplies	3,937	3,500	2,681	3,500	3,500
Repairs & maintenance	983	1,000	659	1,000	1,000
Other services & charges					
Telephone	2,811	2,850	2,799	2,900	2,900
Postage	654	800	714	850	850
Travel & transportation	4,575	7,000	2,593	7,000	7,000
All other:					
Dues & meetings	2,015	2,000	480	2,000	2,000
Miscellaneous	523	514	108	531	540
Fair Expense	2,623	2,250	2,151	2,350	2,350
Capital outlay					
Total expenditures	\$ 123,151	\$ 132,900	\$ 125,306	\$ 134,750	\$ 136,100

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Extension Service
 Budget - 2021**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
CSU Position	\$ 14,700	\$ 14,700	\$ 14,700
Extension Program Assistant	42,612	43,512	44,112
4-H Program Assistant	44,964	45,864	46,464
Overtime	3,850	3,184	3,227

Total	\$ 106,126	\$ 107,260	\$ 108,503
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Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
Fairgrounds
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries					
Fair manager & grounds	\$ 24,000	\$ 25,800	\$ 25,800	\$ 26,400	\$ 27,000
Part time	6,859	7,500	7,500	10,000	10,000
Social security	2,453	2,547	2,547	2,894	2,942
Supplies:					
Operating supplies	2,409	5,000	2,000	5,000	5,000
Repairs & maintenance	12,374	12,000	3,000	12,000	12,000
Other services & charges:					
Entertainment/Carnival	10,975	15,000	13,000	15,000	15,000
Superintendents/Judges	6,961	9,000	4,000	9,000	9,000
Royalty Expense	2,276	2,250	2,250	2,250	2,250
Ranchers Pen of 3	1,000	1,000	1,000	1,000	1,000
Telephone	1,031	1,500	862	1,200	1,200
Parade	1,000	1,000	1,000	1,000	1,000
Advertising & notices	1,611	1,500	753	1,500	1,500
Support Staff	4,350	5,000	5,000	5,000	5,000
Building maintenance	3,354	3,000	3,000	3,000	3,000
Utilities - events building	4,104	6,000	3,000	6,000	6,000
Utilities - Electricity	9,851	9,000	11,250	11,500	11,500
Premium	3,818	4,000	5,000	4,000	4,000
Rodeo	14,532	20,000	14,000	20,000	20,000
Race purse & fees	1,700	1,700	1,700	1,700	1,700
Dues & meetings	690	1,000	800	1,000	1,000
Kid's Contest	1,500	1,500	1,500	1,500	1,500
Trash Removal & Septic	3,240	3,650	3,650	3,650	3,650
Tent	-	-	-	10,000	10,000
Total expenditures	\$ 120,088	\$ 138,947	\$ 112,612	\$ 154,594	\$ 155,242

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Fairgrounds
 Budget - 2021**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 25,800	\$ 26,400	\$ 27,000
Part time	7,500	10,000	10,000
Other	-	-	-
Total	<u>\$ 33,300</u>	<u>\$ 36,400</u>	<u>\$ 37,000</u>

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
Veterans Office
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries					
Department head	\$ 6,300	\$ 7,800	\$ 7,800	\$ 8,000	\$ 8,200
Social security	501	597	620	636	652
Supplies:					
Operating supplies	165	550	200	1,500	1,500
Other services & charges:					
Telephone\Internet	1,139	1,600	1,142	1,600	1,600
Travel & transportation	-	200	-	200	200
All other:					
Dues & meetings	958	1,500	-	1,500	1,500
Education & training	-	1,000	-	1,000	1,000
Capital outlay	-	1,000	-	-	-
Total expenditures	\$ 9,063	\$ 14,247	\$ 9,762	\$ 14,436	\$ 14,652

**Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Veterans Office
 Budget - 2021**

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 7,800	\$ 8,000	\$ 8,200
Deputy			
Full time			
Part time			
Other			
Total	<u>\$ 7,800</u>	<u>\$ 8,000</u>	<u>\$ 8,200</u>

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
Weed Control
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries					
Department head	\$ 45,384	\$ 47,184	\$ 51,483	\$ 43,044	\$ 43,764
Social security	3,608	3,610	4,093	3,422	3,480
Supplies:					
Operating supplies	505	3,000	2,000	3,000	3,000
Chemicals	45,060	100,000	84,000	110,000	110,000
Fuel	4,329	9,000	8,000	9,000	9,000
Water	-	1,000	500	1,000	1,000
Other services & charges:					
Telephone	554	600	600	600	600
Travel & transportation	-	2,000	1,000	2,500	2,500
Repairs & maintenance	1,509	6,000	4,500	6,000	6,000
All other:					
Miscellaneous	46	-			
Dues & meetings	100	1,000	900	1,200	1,200
Capital outlay	-	-			
Total expenditures	\$ 101,095	\$ 173,394	\$ 157,076	\$ 179,766	\$ 180,544

Lincoln County, Colorado
Personnel and Capital Outlay Worksheet
Weed Control
Budget - 2021

Personnel:

	<u>Current Year</u>	<u>Requested Budget Year</u>	<u>Approved</u>
Department head	\$ 51,483	\$ 43,044	\$ 43,764
Deputy			
Full time			
Part time			
Other			
Total	<u>\$ 51,483</u>	<u>\$ 43,044</u>	<u>\$ 43,764</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 - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
All other:					
CDBG - Federal	\$ -	\$ 290,000	\$ 696,000	\$ 261,000	\$ 261,000
Total expenditures	\$ -	\$ 290,000	\$ 696,000	\$ 261,000	\$ 261,000

**Lincoln County, Colorado
General Fund Expenditures
EMS Subsidy
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
All other:					
Special projects:	\$ 34,795	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Total expenditures	\$ 34,795	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000

**Lincoln County, Colorado
General Fund Expenditures
Victims Assistance
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries:					
Department Head	\$ 41,076	\$ 42,516	\$ 42,516	\$ 43,236	\$ 43,956
Part Time	-	-	-	-	-
Social security	3,437	3,253	3,253	3,437	3,494
Supplies:					
Printing/Copying	199	250	250	300	300
Office supplies	681	400	400	450	450
Operating supplies	1,909	500	500	600	600
Postage	6	100	100	100	100
Other services & charges					
Emer. Food, Shelter, Medical	76	300	300	300	300
Education & training	469	750	750	800	800
Telephone	1,562	1,700	1,700	1,800	1,800
Travel & transportation	1,396	1,500	1,500	1,500	1,500
Utilities	3,690	4,000	4,000	4,500	4,500
Repairs & maintenance	-	750	750	3,000	3,000
Volunteer Call Out	-	500	500	7,350	7,350
Medical Insurance	-	-	-		
Total expenditures	\$ 54,501	\$ 56,519	\$ 56,519	\$ 67,373	\$ 68,150

Lincoln County, Colorado
 Personnel and Capital Outlay Worksheet
 Victims Assistance
 Budget - 2021

Personnel:

	<u>Current</u> <u>Year</u>	<u>Requested</u> <u>Budget Year</u>	<u>Approved</u>
Department head	\$ 42,516	\$ 43,236	\$ 43,956
Deputy	-	-	-
Full time	-	-	-
Part time	-	-	-
Other	-	-	-
Total	<u>\$ 42,516</u>	<u>\$ 43,236</u>	<u>\$ 43,956</u>

Capital outlay:

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

**Lincoln County, Colorado
General Fund Expenditures
Transportation Enhancement Grant
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
All other:					
Miscellaneous	\$ 50,775	\$ 175,000	\$ 175,000	\$ -	\$ -
Total expenditures	<u>\$ 50,775</u>	<u>\$ 175,000</u>	<u>\$ 175,000</u>	<u>\$ -</u>	<u>\$ -</u>

**Lincoln County, Colorado
Road & Bridge Fund Expenditures:
Budget - 2021**

	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021	Increase (Decrease)
Expenditures:						
Construction	\$ 21,020	\$ 750,000	\$ 65,000	\$ 750,000	\$ 750,000	\$ -
Maintenance	2,755,476	3,495,944	3,428,795	3,517,935	3,568,591	72,647
Administration	189,328	252,459	199,969	243,831	245,901	(6,558)
Equipment Service	1,916,779	1,790,000	1,366,400	1,790,000	1,640,000	(150,000)
Due to Municipalities	173,000	174,808	174,808	174,800	174,800	(8)
Total expenditures	5,055,603	6,463,211	5,234,972	6,476,566	6,379,292	(83,919)
Intergovernmental revenue	2,938,740	2,546,591	2,293,432	2,369,717	2,369,717	(176,874)
Other revenue	547,232	217,000	249,636	222,000	222,000	5,000
Proceeds from capital leases	254,790	-	-	-	-	-
Fund balance at beginning of year	3,976,073	3,363,390	4,334,878	3,431,465	3,431,465	68,075
Total available revenue other than property taxes	7,716,835	6,126,981	6,877,946	6,023,182	6,023,182	(103,799)
Additional revenue required to balance budget	(2,661,232)	336,230	(1,642,974)	453,384	356,110	19,880
Add: Appropriated fund balance, end of year	4,334,878	1,452,261	3,431,465	1,356,095	1,453,530	1,269
Net total to be derived from property taxes	\$ 1,673,646	\$ 1,788,491	\$ 1,788,491	\$ 1,809,479	\$ 1,809,640	\$ 21,149
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	\$ 1,662,141	\$ 1,788,491	\$ 1,788,491	\$ 1,809,479	\$ 1,809,640	\$ 21,149
Add: Provision for uncollectibles/Audit	11,505	-	-	-	-	-
Total amount of property taxes needed	\$ 1,659,880	\$ 1,788,491	\$ 1,788,491	\$ 1,809,479	\$ 1,809,640	\$ 21,149
Assessed valuation	158,083,827	170,332,511	170,332,511	172,331,288	172,346,639	2,014,128
Mill Levy required	10.50	10.50	10.50	10.50	10.50	-

Lincoln County, Colorado
Road & Bridge Fund
Revenue Other Than Current Property Taxes
Budget - 2021

Revenue	Actual Prior Year 2019	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021	Increase (Decrease)
Intergovernmental revenue:					
State:					
Highway User's Tax	\$ 2,921,695	\$ 2,278,432	\$ 2,354,717	\$ 2,354,717	\$ 76,285
Add'l \$1.50 MV Fee	17,045	15,000	15,000	15,000	-
Total intergovernmental revenue	2,938,740	2,293,432	2,369,717	2,369,717	76,285
Other revenue:					
Del. Property Taxes	976	-	-	-	-
Specific Ownership Taxes	204,857	172,000	170,000	170,000	(2,000)
Investment earnings	2,330	2,000	2,000	2,000	-
Sales and compensation for Fixed Assets	55,620	48,000	50,000	50,000	2,000
Road Fines/Fees	15,242	7,036	-	-	(7,036)
Insurance Claims	33,476	20,600	-	-	(20,600)
Miscellaneous	234,731	-	-	-	-
Total Other Revenue	547,232	249,636	222,000	222,000	(27,636)
Total Revenue Other Than Property Taxes	\$ 3,485,972	\$ 2,543,068	\$ 2,591,717	\$ 2,591,717	\$ 48,649

**Lincoln County, Colorado
Road & Bridge Fund
Construction
Budget - 2021**

<u>Expenditures:</u>	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Miscellaneous - Bridge Fund	\$ 21,020	\$ 750,000	\$ 65,000	\$ 750,000	\$ 750,000
Total Expenditures	\$ 21,020	\$ 750,000	\$ 65,000	\$ 750,000	\$ 750,000

**Lincoln County, Colorado
Road & Bridge Fund
Maintenance of Roads
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries:					
Department Head	\$ 146,568	\$ 153,348	\$ 153,348	\$ 157,368	\$ 159,528
Office Manager	42,636	44,676	44,676	45,516	46,236
Full time	923,094	1,035,756	1,035,756	1,064,616	1,082,616
Part time	21,175	17,000	7,000	17,000	17,000
Other - Overtime	21,766	20,000	60	20,000	20,000
Social security	91,582	97,215	98,771	103,708	105,368
Retirement	44,504	61,413	61,413	63,375	64,419
Workers comp	98,202	100,274	99,328	104,285	102,070
Medical & Life Insurance	463,045	638,262	654,143	614,067	643,354
Supplies:					
Gravel, sand and salt	42,257	60,000	45,000	60,000	60,000
Maintenance of oiled roads	832,238	900,000	900,000	900,000	900,000
Special oil projects	-	300,000	300,000	300,000	300,000
Culverts, lumber	12,286	28,000	10,000	28,000	28,000
Bridge maintenance	1,035	10,000	300	10,000	10,000
Gravel permit fees	6,913	20,000	10,000	20,000	20,000
Stormwater Discharge Permits	-	1,000	-	1,000	1,000
All other:					
Signs	7,669	9,000	9,000	9,000	9,000
Miscellaneous	506	-	-	-	-
Total expenditures	\$ 2,755,476	\$ 3,495,944	\$ 3,428,795	\$ 3,517,935	\$ 3,568,591

**Lincoln County, Colorado
Road & Bridge Fund
Administration
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Supplies:					
Office supplies	\$ 839	\$ 2,000	800	\$ 2,000	\$ 2,000
Tools	1,177	2,000	1,000	2,000	2,000
Repairs & Maintenance - Bldgs	1,871	3,000	1,500	3,000	3,000
Other services & charges:					
Professional services	7,275	9,000	7,500	9,000	9,000
Physicals & drug testing	1,138	1,250	1,250	1,250	1,250
Telephone	2,925	3,000	2,700	3,000	3,000
Internet fees	1,560	1,700	1,560	1,700	1,700
Postage	100	100	100	100	100
Travel & transportation	2,111	2,000	2,000	2,000	2,000
Advertising & notices	410	500	100	500	500
Liability insurance	86,973	105,409	105,559	109,781	111,851
Utilities- heat	6,119	12,000	6,000	12,000	12,000
Utilities -electricity	8,429	11,000	8,400	11,000	11,000
Utilities - water	5,760	4,000	5,500	6,500	6,500
All other:					
Treasurer's fees	62,634	95,500	56,000	80,000	80,000
Miscellaneous	7	-	-	-	-
Total Expenditures	\$ 189,328	\$ 252,459	\$ 199,969	\$ 243,831	\$ 245,901

**Lincoln County, Colorado
Road & Bridge Fund
Equipment Service
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Supplies:					
Gas, fuel	\$ 461,411	\$ 450,000	\$ 400,000	\$ 450,000	\$ 450,000
Tires & tubes	38,329	45,000	45,000	45,000	45,000
Parts & supplies	142,338	145,000	145,000	160,000	160,000
Grader blades	19,150	33,000	22,000	33,000	33,000
Outside repairs	79,273	70,000	50,000	70,000	70,000
Insurance claims	-	-	-	-	-
Mower blades	2,897	12,000	3,000	12,000	12,000
Other services & charges:					
Equipment rental	32,733	35,000	1,400	20,000	20,000
Capital outlay					
Equipment	889,295	1,000,000	700,000	885,000	694,750
Capital leases	251,353	-	-	115,000	155,250
Total Expenditures	\$ 1,916,779	\$ 1,790,000	\$ 1,366,400	\$ 1,790,000	\$ 1,640,000

**Lincoln County, Colorado
Road & Bridge Fund
Due To Municipalities
Budget - 2021**

Expenditures:	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Due to municipalities:					
Limon	\$ 141,000	\$ 141,100	\$ 141,100	\$ 141,100	\$ 141,100
Hugo	23,400	23,400	23,400	23,400	23,400
Arriba	5,200	5,200	5,200	5,200	5,200
Genoa	3,400	5,108	5,108	5,100	5,100
Total expenditures	\$ 173,000	\$ 174,808	\$ 174,808	\$ 174,800	\$ 174,800

Lincoln County, Colorado
Human Services Fund - Budget Summary
Budget - 2021

	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021	Increase (Decrease)
Expenditures: (See details attached)	\$ 2,820,593	\$ 2,877,715	\$ 3,307,135	\$ 2,757,896	\$ 2,767,159	\$ (539,976)
Total expenditures	2,820,593	2,877,715	3,307,135	2,757,896	2,767,159	(539,976)
Intergovernmental revenue	2,447,227	2,300,000	2,763,026	2,374,000	2,381,000	(382,026)
Other revenue	39,467	30,000	30,000	30,000	30,000	-
Deferred revenue	19,850	9,000	9,000	9,000	9,000	-
Fund balance, beginning of year	1,110,899	1,333,822	1,113,456	949,012	949,012	(164,444)
Total available revenue other than property taxes	3,617,443	3,672,822	3,915,482	3,362,012	3,369,012	(546,470)
Additional revenue required to balance budget	(796,850)	(795,107)	(608,347)	(604,116)	(601,853)	6,494
Amount designated from fund balance	-	-	-	-	-	-
Add: Appropriated fund balance, end of year	1,113,456	1,135,772	949,012	948,779	946,546	(2,466)
Net total to be derived from property taxes	\$ 316,606	\$ 340,665	\$ 340,665	\$ 344,663	\$ 344,693	\$ 4,028

CALCULATION OF MILL LEVY

Amount to be derived from property taxes	\$ 316,606	\$ 340,665	\$ 340,665	\$ 344,663	\$ 344,693	\$ 4,028
Add: Provision for uncollectibles/Audit	(438)	-	-	-	-	-
Total amount of property taxes needed	\$ 316,168	\$ 340,665	\$ 340,665	\$ 344,663	\$ 344,693	\$ 4,028
Assessed valuation	158,083,827	170,332,511	170,332,511	172,331,288	172,346,639	2,014,128
Mill Levy required	2.00	2.00	2.00	2.00	2.00	-

**LINCOLN COUNTY DEPARTMENT OF HUMAN SERVICES
2021 BUDGET
Summary of Appropriation Requested by Revenue Source**

EXPENDITURES	APPROPRIATION REQUESTED	FEDERAL, STATE & GRANT SHARE	COUNTY SHARE	STATE REIMBURSEMENT RATE
Adult Protective Services				
	\$ 19,471	\$ 15,977	\$ 3,494	
Administrative	\$ 17,471	\$ 13,977	\$ 3,494	
Client Benefit	\$ 2,000	\$ 2,000	-	80%
Aid To Needy Disabled	\$ 5,000	\$ 4,000	\$ 1,000	100%
Child Care Allocation				
	\$ 86,417	\$ 77,521	\$ 8,896	
Child Care Direct	\$ 86,848	\$ 77,952	-	Capped MOE
Maintenance of Effort (MOE)	\$ 8,896	-	\$ 8,896	100%
Child Care Expenditures Above Allocation				
Prior TANF Transfer	-	-	-	100%
Expected TANF Transfer for this Year	-	-	-	100%
Child Support Services	\$ 88,981	\$ 58,727	\$ 30,254	66%
Personnel Costs	\$ 71,001	\$ 46,861	\$ 24,140	
Attorney	\$ 14,400	\$ 9,504	\$ 4,896	
Administrative Costs	\$ 1,580	\$ 1,043	\$ 537	
Case Costs	\$ 2,000	\$ 1,320	\$ 680	
Child Welfare Allocation	\$ 777,158	\$ 634,344	\$ 142,814	
Admin 100%	\$ 61,050	\$ 61,050	-	100%
80/20	\$ 683,688	\$ 546,950	\$ 136,738	80%
Medicaid	\$ 30,384	\$ 24,307	\$ 6,077	80%
CHRP	-	-	-	80%
ACM	\$ 2,036	\$ 2,036	-	100%
Rate Increases	-	-	-	80%
Child Welfare Expenditures Above Allocation	\$ 226,898	\$ 24,645	\$ 106,161	
County Only	\$ 100,000	-	\$ 100,000	0%
CW TANF Transfer	\$ 96,091	-	-	80%
Child Welfare Mitigation	\$ 30,807	\$ 24,645	\$ 6,161	
Colorado Works Block Grant	\$ 128,131	\$ 113,590	-	
Federal Share	\$ 113,590	\$ 113,590	-	
State Share	-	-	-	
Actual Maintenance of Effort (MOE)	\$ 19,692	-	\$ 19,692	
Net Colorado Works TANF Reserve	\$ 96,091	\$ 96,091	-	
Colorado Works TANF Reserve	-	-	-	100%
Transfer to Child Care overage	-	-	-	100%
Transfer to Child Welfare overage	\$ 96,091	\$ 96,091	-	100%
Core Service Allocation	\$ 111,080	\$ 103,328	\$ 7,752	
100% Programs	\$ 70,656	\$ 70,656	-	100%
80/20 Programs	\$ 38,760	\$ 31,008	\$ 7,752	80%
Special Economic Assistance	\$ 1,664	\$ 1,664	-	100%
Core Services Above Allocation	-	-	-	100%
County Contingency/Property Tax Relief	-	-	-	100%
County Administration Allocation	\$ 182,729	\$ 115,718	\$ 67,011	
CDHS Allocation	\$ 84,100	\$ 67,280	\$ 16,820	80%
HCPF Allocation	\$ 60,547	\$ 48,438	\$ 12,109	
County Adm above Allocation	\$ 38,081	-	\$ 38,081	County Only if not closed out
IV-E Prevention/Intervention	\$ 15,000	\$ 15,000	-	100%
Food Assistance	\$ 850,000	\$ 850,000	-	100%
Benefits	\$ 850,000	\$ 850,000	-	100%

EXPENDITURES	APPROPRIATION REQUESTED	FEDERAL, STATE & GRANT SHARE	COUNTY SHARE	STATE REIMBURSEMENT RATE
Foster Care Parental Fee	\$ 75,746		\$ 75,746	Deferred Revenue- Restricted Current Balance thru Aug 20
General Assistance	\$ 2,000	\$ -	\$ 2,000	0%
Grandparent Grant	\$ 3,000	\$ 3,000		100%
Home Care Allowance	\$ -	\$ -	\$ -	95%
Incentives Federal and State CSS				
IV-E Funds	\$ 13,106		\$ 13,106	Deferred Revenue- Restricted Current Balance \$13105.75
LEAP	\$ 11,715	\$ 11,715	\$ -	
Goodwill Program			\$ -	
Outreach	\$ 5,000	\$ 5,000	\$ -	100%
Administration	\$ 6,715	\$ 6,715	\$ -	100%
Collaborative Management Program 1451	\$ 69,565	\$ 69,565		100%
Medicaid Transportation	\$ -	\$ -	\$ -	100%
Old Age Pension	\$ 70,000	\$ 70,000	\$ -	100%
Deferred TANF Work Participation	\$ 21,900		\$ 21,900	Deferred Revenue - Unrestricted Current Balance \$21,900
TOTAL APPROPRIATED EXPENDITURES	\$ 2,757,896	\$ 2,263,221	\$ 369,382	County Share of Total 13.39%
Difference between Appropriation and SUFed Revenue		\$ 494,675		

Lincoln County, Colorado
Library Fund Budget Summary
Budget - 2021

	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021	Prelim-Estimate Increase (Decrease)
Expenditures:						
Salaries	\$ 20,766	\$21,478.00	\$21,478.00	\$22,200.96	\$22,551.96	\$1,073.96
Books	11,511	11,000	11,000	11,000	11,000	-
Media	599	1,000	1,000	1,000	1,000	-
Repairs & maintenance	1,339	1,200	1,200	2,500	2,500	1,300
Gas, fuel & oil	1,336	1,500	1,500	1,500	1,500	-
Limon Library	-	2,200	2,200	2,200	2,200	-
Travel	1,048	1,000	1,000	1,000	1,000	-
Social Security	1,651	1,641	1,641	1,765	1,765	124
Supplies	1,655	2,200	2,200	2,200	2,200	-
Treasurer's fees	1,189	1,470	1,470	1,470	1,470	-
Telephone/Postage	594	1,000	1,000	1,000	1,000	-
Programming and Marketing	72	1,700	1,700	1,700	1,700	-
Baby Bear Hugs	106	100	100	100	100	-
Growing Readers Together Grant	-	-	-	-	-	-
State Library Grant	4,500	5,500	5,500	4,500	4,500	(1,000)
Audit Adjustment	2,430	-	-	-	-	-
Total expenditures	48,796	52,989	52,989	54,136	54,487	1,498
Intergovernmental revenue	4,956	4,000	4,500	4,500	4,500	500
Other revenue	1,496	5,500	5,500	4,500	4,500	(1,000)
Fund balance, beginning of year	36,432	-	33,640	33,234	33,234	33,234
Total available revenue other than property taxes	42,884	9,500	43,640	42,234	42,234	32,734
Additional revenue required to balance budget	5,912	43,489	9,349	11,902	12,253	(31,236)
Add: Appropriated fund balance, end of year	33,640	(906)	33,234	31,181	30,833	31,739
Net total to be derived from property taxes	\$ 39,552	\$ 42,583	\$ 42,583	\$ 43,083	\$ 43,086	\$ 503
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	\$ 39,552	\$ 42,583	\$ 42,583	\$ 43,083	\$ 43,086	\$ 503
Add: Provision for uncollectibles/Audit	(31)	-	-	-	-	-
Total amount of property taxes needed	\$ 39,521	\$ 42,583	\$ 42,583	\$ 43,083	\$ 43,086	\$ 503
Assessed valuation	158,083,827	170,332,511	170,332,511	172,331,288	172,346,639	2,014,128
Mill Levy required	0.25	0.25	0.25	0.25	0.25	-

**Lincoln County, Colorado
Contingent Fund - Budget Summary
Budget - 2021**

	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021	Increase (Decrease)
Expenditures:						
Unforeseen contingencies	\$ -	\$ 170,666	\$ -	\$ -	\$ -	\$ (170,666)
Treasurer's fees	-	-	-	-	-	-
Transfer to general fund	170,666	-	-	-	-	-
Added to reserves	-	-	-	-	-	-
Total expenditures	170,666	170,666	-	-	-	(170,666)
Intergovernmental revenue	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
Used from reserves	-	-	-	-	-	-
Fund balance, beginning of year	170,666	170,666	-	-	-	(170,666)
Total available revenue other than property taxes	170,666	170,666	-	-	-	(170,666)
Additional revenue required to balance budget	-	-	-	-	-	-
Add: Appropriated fund balance, end of year	-	-	-	-	-	-

Lincoln County, Colorado
Conservation Trust Fund - Budget Summary
Budget - 2021

	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021	Increase (Decrease)
Expenditures:						
Fairgrounds improvements	\$ 86,717	\$ 21,000	\$ 4,277	\$ 21,000	\$ 21,000	\$ -
Karval Community	-	3,000	-	3,000	3,000	-
Equipment	-	-	-	-	-	-
Miscellaneous	-	2,000	-	2,000	2,000	-
Added to reserves	-	-	-	-	-	-
Total expenditures	86,717	26,000	4,277	26,000	26,000	-
Intergovernmental revenue	28,743	24,000	26,000	24,000	24,000	-
Other revenue	-	-	-	-	-	-
Interest income	2,776	2,000	2,222	2,000	2,000	-
Miscellaneous	334	-	-	-	-	-
Total other revenue	3,110	2,000	2,222	2,000	2,000	-
Total revenue	31,853	26,000	28,222	26,000	26,000	-
Fund balance, beginning of year	123,243	60,298	68,379	92,324	92,324	32,026
Total available revenue	155,096	86,298	96,601	118,324	118,324	32,026
Fund balance, end of year	68,379	60,298	92,324	92,324	92,324	32,026

Lincoln County, Colorado
E911 - Budget Summary
Budget - 2021

	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021	Increase (Decrease)
Expenditures:						
Personnel Services						
Salaries						
Department Head	\$ -	\$ -	\$ -	\$ 40,800	\$ 40,800	\$ 40,800
Overtime	-	-	-	-	-	-
Social security	-	-	-	3,244	3,244	3,244
Medical insurance & retirement	-	-	-	-	-	-
Telephone	2,718	3,500	1,966	48,000	48,000	44,500
Repairs and maintenance	400	10,000	-	12,000	12,000	2,000
Maintenance Contract	-	20,000	20,000	20,000	20,000	-
Emergency Program	69,811	80,000	35,000	-	-	(80,000)
Reverse E911/Code Red	4,393	5,000	5,628	6,000	6,000	1,000
Treasurer's Fees	408	500	480	1,800	1,800	1,300
Total expenditures	77,730	119,000	63,074	131,844	131,844	12,844
Surcharge revenue (County)	66,830	50,000	65,576	119,712	119,712	69,712
Surcharge revenue (State)	-	-	-	45,000	45,000	45,000
Other revenue	-	-	35,000	-	-	-
Fund balance, beginning of year	274,185	231,381	263,285	300,787	300,787	69,406
Total available revenue	341,015	281,381	363,861	465,499	465,499	184,118
Additional revenue required to balance budget	10,900	69,000	(37,502)	(32,868)	(32,868)	(101,868)
Fund balance, end of year	263,285	162,381	300,787	333,655	333,655	171,274

Lincoln County, Colorado
Capital Projects - Budget Summary
Budget - 2021

	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021	Increase (Decrease)
Expenditures:						
Capital acquisitions:						
Sheriff Patrol Car	\$ 179,936	\$ 142,000	\$ 145,936	\$ 160,000	\$ 160,000	\$ 18,000
Weed Control	-	-	-	-	-	-
Courthouse Phone System	-	75,000	-	75,000	75,000	-
Fairgrounds Improvements	584,608	100,000	40,000	60,000	60,000	(40,000)
Courthouse Parking Lot	-	450,000	-	450,000	450,000	-
Roundhouse Restoration	12,694	80,000	80,000	80,000	80,000	-
Carpet-Courts	-	45,000	44,587	-	-	(45,000)
Carpet-County Offices	-	5,000	3,829	25,000	25,000	20,000
Not specifically identified	16,247	500,000	1,010	500,000	500,000	-
Treasurer's fees	18,581	24,000	20,500	24,000	24,000	-
Total expenditures	812,066	1,421,000	335,862	1,374,000	1,374,000	(47,000)
Intergovernmental revenue						
Other revenue:						
Other financing sources	-	500	-	-	-	(500)
Delinquent taxes	372	-	-	-	-	-
Interest	888	-	900	800	800	-
Specific ownership tax	78,041	61,000	69,855	65,000	65,000	4,000
Miscellaneous	-	10,000	-	-	-	(10,000)
Total other revenue	79,301	71,500	70,755	65,800	65,800	(5,700)
Total revenue	79,301	71,500	70,755	65,800	65,800	(5,700)
Fund balance, beginning of year	3,595,876	3,444,211	3,495,936	3,912,159	3,912,159	467,948
Total available revenue other than property taxes	3,675,177	3,515,711	3,566,691	3,977,959	3,977,959	462,248
Additional revenue required to balance budget	(2,863,111)	(2,094,711)	(3,230,829)	(2,603,959)	(2,603,959)	(509,248)
Add: Appropriated fund balance, end of year	3,495,936	2,776,041	3,912,159	3,293,284	3,293,345	517,304
Net total to be derived from property taxes	\$ 632,825	\$ 681,330	\$ 681,330	\$ 689,325	\$ 689,386	\$ 8,056
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	\$ 632,825	\$ 681,330	\$ 681,330	\$ 689,325	\$ 689,386	\$ 8,056
Add: Provision for uncollectibles/Audit	(490)	-	-	-	-	-
Total amount of property taxes needed	\$ 632,335	\$ 681,330	\$ 681,330	\$ 689,325	\$ 689,386	\$ 8,056
Assessed valuation	158,083,827	170,332,511	170,332,511	172,331,288	172,346,639	2,014,128
Mill Levy required	4.00	4.00	4.00	4.00	4.00	-

**Lincoln County, Colorado
Landfill - Budget Summary
Budget - 2021**

	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021	Increase (Decrease)
Expenditures:						
Operations - attached schedule	\$ 252,203	\$ 371,086	\$ 260,016	\$ 446,085	\$ 448,374	\$ 77,288
Audit Adjustment	-	-	-	-	-	-
Total expenditures	252,203	371,086	260,016	446,085	448,374	77,288
Intergovernmental revenue	-	-	-	-	-	-
Other revenue:						
Specific ownership taxes	22,988	15,000	16,000	15,000	15,000	-
Delinquent taxes	91					
Interest	221					
User fees	110,371	100,000	98,000	100,000	100,000	-
Other-Miscellaneous	756	2,000	1,860	2,000	2,000	-
Proceeds from capital lease	-	-	-	-	-	-
Total other revenue	134,427	117,000	115,860	117,000	117,000	-
Fund balance, beginning of year	830,223	844,266	870,744	896,921	896,921	52,654
Total available revenue other than property taxes	964,650	961,266	986,604	1,013,921	1,013,921	52,654
Additional revenue required to balance budget	(712,447)	(590,181)	(726,588)	(567,838)	(565,547)	24,634
Add fund balance:						
Reserve for closure	370,744	260,514	396,921	240,167	237,894	(22,620)
Unappropriated	500,000	500,000	500,000	500,000	500,000	-
Fund balance, end of year	870,744	760,514	896,921	740,167	737,894	(22,620)
Net total to be derived from property taxes	158,297	170,333	170,333	172,331	172,347	2,014
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	\$ 158,297	\$ 170,333	\$ 170,333	\$ 172,331	\$ 172,347	\$ 2,014
Add: Provision for uncollectibles/Audit	(213)	-	-	-	-	-
Total amount of property taxes needed	\$ 158,084	\$ 170,333	\$ 170,333	\$ 172,331	\$ 172,347	\$ 2,014
Assessed valuation	158,083,827	170,332,511	170,332,511	172,331,288	172,346,639	2,014,128
Mill Levy required	1.00	1.00	1.00	1.00	1.00	-

**Lincoln County, Colorado
Landfill Expenditures
Budget - 2021**

Expenditures	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries:					
Department head	\$ 47,316	\$ 48,936	\$ 48,936	\$ 49,656	\$ 50,376
Full time	40,356	41,916	60,698	76,428	77,748
Part time	15,325	17,490	13,000	19,000	19,000
Other	-	-	-	-	-
Social security	8,188	8,288	9,749	11,534	11,696
Retirement	4,384	4,543	4,682	5,489	5,576
Medical & life insurance	33,229	38,213	50,740	62,077	62,077
Supplies:					
Office supplies	3,473	4,000	2,000	4,000	4,000
Repairs & maintenance	49,464	25,000	10,000	25,000	25,000
Alternative Daily Cover	-	10,000	-	10,000	10,000
Other services & charges					
Professional services	18,583	30,000	33,000	30,000	30,000
Education and training	-	3,500	-	3,500	3,500
Telephone	1,527	1,600	1,110	1,600	1,600
Tools	2,683	-	-	-	-
Tires	2,105	-	531	11,000	11,000
Advertising & notices	-	500	-	500	500
Utilities	770	1,800	800	1,000	1,000
Gas, fuel	9,278	13,000	8,500	13,000	13,000
Cell Completion Costs	-	50,000	-	50,000	50,000
Closure Costs	-	52,000	-	52,000	52,000
Recycling fees	5,843	9,000	5,200	9,000	9,000
Fees to state of Colorado	3,732	5,000	5,000	5,000	5,000
All other:					
Treasurer's fees	5,947	6,000	6,000	6,000	6,000
Dues & meetings	-	300	70	300	300
Miscellaneous	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	\$ 252,203	\$ 371,086	\$ 260,016	\$ 446,085	\$ 448,374

**Lincoln County, Colorado
Lodging Tax Tourism Fund
Budget - 2021**

	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021	Increase (Decrease)
Expenditures:						
Tourism Program	\$ 148,983	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ -
Treasurer's fees	6,234	5,000	5,000	5,000	5,000	-
Total expenditures	155,217	180,000	180,000	180,000	180,000	-
Intergovernmental revenue						
Lodging tax revenue	207,809	180,000	133,794	140,000	140,000	(40,000)
Fund balance, beginning of year	118,874	153,874	171,466	125,260	125,260	(28,614)
Total available revenue	326,683	333,874	305,260	265,260	265,260	(68,614)
Additional revenue required to balance budget	(52,592)	-	46,206	40,000	40,000	40,000
Fund balance, end of year	171,466	153,874	125,260	85,260	85,260	(68,614)

**Lincoln County, Colorado
Public Health Agency - Budget Summary
Budget - 2021**

	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021	Increase (Decrease)
Expenditures:						
Operations - attached schedule	\$ 368,663	\$ 425,436	\$ 409,398	\$ 454,064	\$ 439,184	\$ 13,748
Audit Adjustment	-	-	-	-	-	-
Total expenditures	368,663	425,436	409,398	454,064	439,184	13,748
Intergovernmental revenue	7,500	10,000	13,500	10,000	10,000	-
Other revenue:						
Delinquent Tax	50	-	35	-	-	-
Interest Apportionment	112	-	67	-	-	-
Specific ownership taxes	9,755	9,000	8,000	9,000	9,000	-
Nursing core contract	31,155	29,384	29,384	28,259	28,259	(1,125)
Medicare/Medicaid fees	1,793	2,500	100	-	-	(2,500)
STEPP grant	8,759	36,869	25,000	-	-	(36,869)
Baby & Me Tabacco Free	3,351	4,000	4,000	-	-	(4,000)
EPR	109,083	102,442	102,442	108,597	108,597	6,155
Imunization Contract	18,963	22,500	22,500	21,774	21,774	(726)
WIC CRS	38,539	37,638	37,638	37,638	37,638	-
Vital records	9,773	15,000	12,000	15,000	15,000	-
CARES	-	36,722	36,722	-	-	(36,722)
PHEP 1	-	17,743	18,000	17,743	17,743	-
ELC Funding	-	-	-	90,409	90,409	90,409
OPPI Funding	-	35,714	35,714	-	-	(35,714)
Miscellaneous	8,591	-	-	-	-	-
Total other revenue	239,924	259,333	331,602	328,420	328,420	69,087
Fund balance, beginning of year	283,717	218,948	241,584	219,872	219,872	924
Total available revenue other than property taxes	531,141	488,281	586,686	558,292	558,292	70,011
Additional revenue required to balance budget	(162,478)	(62,845)	(177,289)	(104,228)	(119,108)	(56,263)
Add: Appropriated fund balance, end of year	241,584	105,428	219,872	147,311	162,195	56,767
Net total to be derived from property taxes	79,106	42,583	42,583	43,083	43,087	504
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	\$ 79,106	\$ 42,583	\$ 42,583	\$ 43,083	\$ 43,087	\$ 504
Add: Provision for uncollectibles/Audit	(64)	-	-	-	-	-
Total amount of property taxes needed	\$ 79,042	\$ 42,583	\$ 42,583	\$ 43,083	\$ 43,087	\$ 504
Assessed valuation	158,083,827	170,332,511	170,332,511	172,331,288	172,331,288	1,998,777
Mill Levy required	0.50	0.25	0.25	0.25	0.25	-

**Lincoln County, Colorado
Public Health Agency Expenditures
Budget - 2021**

Expenditures	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021
Personnel services:					
Salaries:					
Department head	\$ 44,136	45,336	\$ 49,991	54,036	54,756
Full time	150,168	160,708	160,650	161,904	165,144
Part time	4,080	15,480	7,000	15,000	15,000
Doctor	1,200	1,200	1,200	1,200	1,200
Contract Labor	495	1,000	1,000	1,000	1,000
Social security	15,744	17,115	16,500	18,000	18,000
Retirement	3,920	7,000	7,683	8,000	8,000
Medical & life insurance	67,311	71,450	71,450	88,200	69,360
Supplies:					
Office supplies	2,654	4,500	4,500	4,500	4,500
Medical supplies	741	1,000	1,000	1,000	1,000
Repairs & maintenance	513	1,000	500	1,000	1,000
Other services & charges					
Professional Services-KC Co	7,524	13,000	13,000	1,300	1,300
Telephone	5,270	7,500	7,500	7,500	7,500
Postage	182	400	400	450	450
Travel & transportation	601	2,000	2,000	2,000	2,000
Main contracts/Equip rental	-	100	100	100	100
Office rental	6,360	6,400	6,400	6,400	6,400
Immunize/Disease Prevention	24,158	20,000	16,000	26,000	26,000
Regional EPR	21,323	25,247	25,274	25,274	25,274
STEPP	1,769	-	5,000	5,000	5,000
Baby & Me Tabacco Free	46	-	100	200	200
All other:					
Treasurer's fees	4,697	6,000	6,000	6,000	6,000
Dues & meetings	1,609	4,000	1,500	4,000	4,000
Public Notices	914	3,500	500	3,000	3,000
Vital records	3,098	2,500	4,000	4,000	4,000
Miscellaneous	150	-	150		
Capital outlay	-	9,000	-	9,000	9,000
Total expenditures	\$ 368,663	\$ 425,436	\$ 409,398	\$ 454,064	\$ 439,184

**Lincoln County, Colorado
Lincoln Community Hospital - Budget Summary
Budget - 2021**

	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021	Increase (Decrease)
Expenditures:						
Operating Expenses	\$ 18,625,664	\$ 18,835,023	\$ 20,854,500	\$ 21,366,332	\$ 21,366,332	\$ 2,531,309
Depreciation	(531,116)	(541,848)	(621,442)	(627,656)	(627,656)	(85,808)
Interest Exp & Retirement of Debt	134,166	156,214	123,800	125,038	125,038	(31,176)
Capital purchases	-	-	-	-	-	-
Total expenditures	18,228,714	18,449,389	20,356,858	20,863,714	20,863,714	2,414,325
Intergovernmental revenue	-	682,639	682,639	-	-	(682,639)
Other revenue:						
Change in working capital	-	-	-	-	-	-
Operating revenues	17,761,873	18,487,607	17,531,244	20,751,951	20,751,951	2,264,344
Miscellaneous/ Non-Operating Revenue	607,616	208,925	2,749,451	640,000	640,000	431,075
Long term debt proceeds	-	-	-	-	-	-
Total Other Revenue	18,369,489	18,696,532	20,280,695	21,391,951	21,391,951	2,695,419
Cash balance at beginning of year	310,448	999,450	1,086,312	10,511,855	11,557,132	10,557,682
Total available revenue other than property taxes	18,369,489	19,379,172	20,963,334	21,391,951	21,391,951	2,012,779
Additional revenue required to balance budget	140,775	929,783	606,476	528,237	528,237	(401,546)
Add: cash balance, end of year	1,086,312	2,440,230	10,511,855	11,557,132	12,602,409	10,162,179
Net total to be derived from property taxes	395,210	510,998	510,998	517,040	517,040	6,042
CALCULATION OF MILL LEVY						
Amount to be derived from property taxes	395,210	510,998	510,998	517,040	517,040	6,042
Total amount of property taxes needed	395,210	510,998	510,998	517,040	517,040	6,042
Assessed Valuation	158,083,827	\$ 170,332,511	\$ 170,332,511	172,346,639	172,346,639	2,014,128
Mill Levy required	2.50	3.00	3.00	3.00	3.00	-

Lincoln County, Colorado
Karval Water Users Activity Enterprise - Budget Summary
Budget - 2021

	Actual Prior Year 2019	Adopted Budget 2020	Estimated Current Year 2020	Preliminary Budget 2021	Final Budget 2021	Increase (Decrease)
Expenditures:						
Operating Expenses	\$ 19,554	\$ 20,000	\$ 19,000	\$ 22,000	\$ 22,000	\$ 2,000
Loan Payment	2,590	2,590	2,590	2,590	2,590	-
Total expenditures	<u>22,144</u>	<u>22,590</u>	<u>21,590</u>	<u>24,590</u>	<u>24,590</u>	<u>2,000</u>
Intergovernmental revenue	21,843	25,000	20,000	26,000	26,000	1,000
Fund balance, beginning of year	7,862	7,561	7,561	5,971	5,971	(1,590)
Total available revenue	<u>29,705</u>	<u>32,561</u>	<u>27,561</u>	<u>31,971</u>	<u>31,971</u>	<u>(590)</u>
Additional revenue required to balance budget	301	(2,410)	1,590	(1,410)	(1,410)	1,000
Fund balance, end of year	<u>7,561</u>	<u>9,971</u>	<u>5,971</u>	<u>7,381</u>	<u>7,381</u>	<u>(2,590)</u>

Lincoln County, Colorado
Supplemental Schedule
Lease/Purchase Agreements
Budget – 2021

<u>Equipment Leased</u>	<u>2021 Lease Payment</u>	<u>Total Lease Buyout</u>	<u>Optional Renewal Terms</u>
2020 950GC Loader District 1	\$42,255.00	\$42,255.00	None
2020 950GC Loader District 2	\$112,962.78	\$112,962.78	None
TOTALS:	\$93,165.35	\$155,217.78	None

Lincoln County Public Trustee

2021 Budget Message

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

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

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

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

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

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

If you have any questions or comments about this budget, please attend the public hearing on December 7, 2020, in the Lincoln County Commissioners Office, Courthouse, 103 3rd Ave., Hugo, CO 80821.at 10:30 A.M..

James R. Covington

Lincoln County Public Trustee

LINCOLN COUNTY
PUBLIC TRUSTEE BUDGET
2021

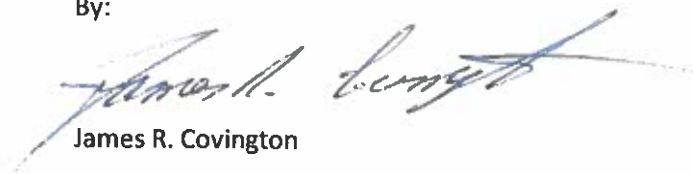
	2020 6 Months	Estimated 2020	2021 PRE-BUDGET	2021 FINAL BUDGET
REVENUE				
Public Trustee Fees	\$ 2,060.00	\$ 3,200.00	\$ 12,500.00	\$ 12,500.00
EXPENDITURES				
Total Salary	\$ (2,060.00)	\$ (3,200.00)	\$ (12,500.00)	\$ (12,500.00)

RESOLUTION

Pursuant to C.R.S. 38-37-104(6), I James R. Covington, in my capacity as the public trustee of Lincoln County, Colorado, and as the sole officer of the office of the public trustee for that county, adopt by resolution the attached budget for the 2021 budget year and authorize the appropriation of funds in conformity with that budget. I certify that this budget has been prepared pursuant to the requirement of the Local Colorado Government Budget Law, 29-1-101 et seq., C.R.S., and the statutes governing the Office of the Public Trustee, 38-37-1-101 et seq., C.R.S. This budget is effective immediately.

Resolved this 7TH day of DECEMBER, 2020.

By:



James R. Covington

Public Trustee of Lincoln County, Colorado

Notary:

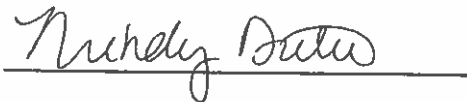
STATE OF COLORADO)

) ss.

COUNTY OF LINCOLN)

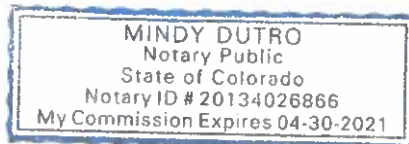
The foregoing resolution was acknowledged before me this 7th day of December, 2020 by James R. Covington as Public Trustee of Lincoln County, Colorado.

Witness my hand and official seal



Notary Public

My commission expires: April 30, 2021



At a regular meeting of the Board of County Commissioners of Lincoln County, Colorado, held in Hugo, Colorado, on December 7, 2020, there were present:

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

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

RESOLUTION #1030 It was moved by Commissioner Schifferns and seconded by Commissioner Stone 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 2021 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 2021 budget; and

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, and a public hearing was held on December 7, 2020, 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 2020:

General Fund	\$ 7,420,767
Road & Bridge Fund	6,379,292
Human Services Fund	2,767,159
Library Fund	54,487
Conservation Trust Fund	26,000
E911 Fund	131,844
Capital Projects Fund	1,374,000
Landfill Fund	448,374
Lodging Tax Fund	180,000

Public Health Agency Fund	439,184
Hospital Fund	20,863,714
KWU Enterprise Fund	24,590
Total	<u>\$40,109,411</u>

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

General Fund	22.50 mills
General Fund – Mills for hospital	4.00 mills
Road & Bridge Fund	10.50 mills
Human Services Fund	2.00 mills
Library Fund	.25 mill
Capital Projects Fund	4.00 mills
Landfill Fund	1.00 mill
Public Health Agency Fund	.25 mill
Hospital Fund	3.00 mills
Total	<u>47.50 mills</u>
Less Temporary Property Tax Credit	
General Fund	-12.00 mills
Total	<u>35.50 mills</u>


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Resolution #1030
December 7, 2020

Upon roll call the vote was:

Commissioner Burgess, Yes; Commissioner Schiffers, Yes; Commissioner Stone, Yes.

The Chairman declared the motion carried and so ordered.

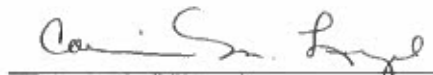
Board of County Commissioners
of Lincoln County







ATTEST:



Clerk of the Board

At a regular meeting of the Board of County Commissioners of Lincoln County, Colorado, held in Hugo, Colorado, on December 7, 2020, there were present:

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

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

RESOLUTION #1031 It was moved by Commissioner Stone and seconded by Commissioner Schiffers to adopt the following resolution:

WHEREAS, the Board of County Commissioners of Lincoln County adopted the annual budget in accordance with the local government budget law and the provisions of Amendment 1 on December 7, 2020; 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 2020 from the revenue of each fund to each fund:

General Fund	\$ 7,420,767
Road & Bridge Fund	6,379,292
Human Services Fund	2,767,159
Library Fund	54,487
Conservation Trust Fund	26,000
E911 Fund	131,844
Capital Projects Fund	1,374,000
Landfill Fund	448,374
Lodging Tax Fund	180,000
Public Health Agency Fund	439,184
Hospital Fund	20,863,714
KWU Enterprise Fund	24,590
Total	<u>\$40,109,411</u>

Page 2
Resolution #1031
December 7, 2020

Upon roll call the vote was:

Commissioner Burgess, Yes; Commissioner Schiffers, Yes; Commissioner Stone, Yes.

The Chairman declared the motion carried and so ordered.

Board of County Commissioners
of Lincoln County







ATTEST:



Clerk of the Board

At a regular meeting of the Board of County Commissioners of Lincoln County, Colorado, held in Hugo, Colorado, on December 7, 2020, there were present:

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

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

RESOLUTION #1032 It was moved by Commissioner Schifferns and seconded by Commissioner Stone to adopt the following resolution:

CERTIFICATION OF TAX LEVIES

This is to certify that the tax levy to be assessed upon all property within the limits of Lincoln County, State of Colorado, based on a total assessed valuation of \$172,346,639 for the budget year 2021 as determined and fixed by the Board of County Commissioners, is:

General Operating Expenses:

General Fund	22.50
General Fund – Mills to the hospital	4.00
Road & Bridge Fund	10.50
Human Services Fund	2.00
Library Fund	.25
Contingent Fund	0
Conservation Trust Fund	0
E911 Fund	0
Capital Projects Fund	4.00
Landfill Fund	1.00
Lodging Tax Fund	0
Public Health Agency Fund	.25
Hospital Fund	3.00
KWU Enterprise Fund	0
Total	47.50 mills
Less Temporary Property Tax Credit – General Fund	- 12.00 mills
Total	35.50 mills

Page 2
Resolution #1032
December 7, 2020

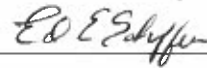
Upon roll call the vote was:

Commissioner Burgess, Yes; Commissioner Schiffers, Yes; Commissioner Stone, Yes.

The Chairman declared the motion carried and so ordered.

Board of County Commissioners
of Lincoln County







ATTEST:



Clerk of the Board