

**2023-2024
STATE OF NEBRASKA
COUNTY BUDGET FORM**

TO THE COUNTY BOARD AND COUNTY CLERK OF

Lincoln COUNTY

This budget is for the Period JULY 1, 2023 through JUNE 30, 2024

Contact Information	
Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509	
Telephone: (402) 471-2111	FAX: (402) 471-3301
Website: auditors.nebraska.gov	
Questions - E-Mail: Jeff.Schreier@nebraska.gov	

Submission Information
Adopted Budget Due by 9-30-2023
1. Auditor of Public Accounts -Electronically or by mail auditors.nebraska.gov
2. County Board (SEC. 13-508), C/O County Clerk

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund		14,252,474.00	14,252,474.00
Jail Bond Fund	1,700,000.00		1,700,000.00
Road Bond Fund	600,000.00		600,000.00
			-
			-
			-
			-
			-
			-
Total All Funds	2,300,000.00	14,252,474.00	16,552,474.00

Report of Joint Public Agency & Interlocal Agreements	Total Certified Valuation	\$ 5,771,913,035
Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2022 through June 30, 2023? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, please submit Interlocal Agreement Report by September 30th</i>	<i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>	

Report of Trade Names, Corporate Names & Business Names	Outstanding Bonded Indebtedness as of July 1, 2023
Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the reporting period of July 1, 2022 through June 30, 2023? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>If YES, please submit Trade Name Report by September 30th</i>	Principal 10,095,000.00 Interest 433,331.25 Total Bonded Indebtedness 10,528,331.25

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2023-2024

COUNTY BUDGET MESSAGE

LINCOLN COUNTY, NEBRASKA

Pursuant to the County Budget Act and amendments thereto; the proposed County Budget of Lincoln County, Nebraska has been compiled for the fiscal year beginning July 1, 2023 and ending June 30, 2024. A summary of the proposed budget was reflected in the proper form and was published as provided by law to give notice of the public hearing held for the purpose of entering objections, suggestions, and corrections to the budget.

At a published meeting of the Lincoln County Board of Commissioners, and as an agenda item, the board voted to exceed the budget limit by an additional one percent (1%) for this budget year. The county did exceed the Property Tax Requests allowable growth percentage initially and was required to be part of the joint public hearing. The property tax request was later reduced prior to the joint public hearing, but the county did participate and make a presentation at the hearing.

The county started the 2023/2024 budget cycle with a good cash balance due in part to efforts of the County Board and other elected officials and department heads that turned back funds budgeted in the 2022/2023 budget year that were not used. The county switched liability/work compensation insurance carriers effective August 1, 2023, to save premium dollars. Lincoln County Officials are committed to providing the best possible level of service in a fiscally conservative manner.

The County has used its inheritance fund for many years to help balance the budget in an effort to maintain county services at the current level. There will be a transfer of \$780,000 from the Inheritance Fund to the County Road Fund. This transfer has been made for many years. The County Board has chosen to make a transfer from the Inheritance Fund to General Fund for \$1,600,000 for this fiscal year in an effort to offset the significant valuation increases due to market value. Property owners should see very little or no increase in the actual tax dollars paid to Lincoln County from last year. The Highway Allocation bond funds have only \$67,779 left to be spend on current fiscal year projects. The overall increase in the County Road Department budget is due to overlay projects that were not completed in the last fiscal year. This year's budget reflects last year's budgeted projects as well as this year's projects. The County Board did approve an additional project to last year's projects as well.

The County Board added \$4.5 million dollars in Limited Obligation bond funds in the 2019/2020 fiscal year budget for the Lincoln County Detention Center expansion/remodel project. The construction phase for this project began in the 2020-2021 fiscal year and was completed in November 2021. The addition of revenue from the new pod housing outside

prisoners and related items they purchase while incarcerated has strengthened the general fund revenues.

The Inheritance Fund budgeted to transfer \$20,000 to the Juvenile Fund if needed for legal costs. The legal fees in the Misc. General Fund (Court appointed council for parents (3A), Court appointed GAL for Juveniles (3A) continue to have a significant impact. They are the two biggest line item expenses within the Misc. General Fund budget. Any mandate impacts other necessary items in this budget. The increase in overall court costs to the county is becoming a serious issue as well as increasing costs to the county for probation services. The county recently purchased a building for probation which has been remodeled.

Health insurance rates increased by 3.98% this year and is always a major budget concern. A benefit comparability study was conducted with other counties comparable in size and valuation to Lincoln County in 2020. Almost all comparable counties paid at least a portion of the family health/dental insurance premium. To attract qualified employees the County Board began paying 35% of the family premium and hope to increase the percentage in coming years. The County Board did adopt a Cash in Lieu program in 2018 to save dollars on health insurance. The number of employees taking this option is increasing.

Each budget year it becomes more challenging to maintain the current level of services. The major expenditures that have increases each year over which the county has no control is health/dental insurance, property/ liability/work comp insurance, fuel, and court costs. This year's budget again reflects the high rate of inflation on all products and services. If some or all these expenses could be moved outside the current spending lid limit it would allow the counties the latitude to maintain quality service and knowledgeable employees.

The Lincoln County employees will receive an 6.72 % cost of living adjustment in September 2023. Elected officials have set salaries for the four-year term beginning in January 2023.

The summary reflects requirements as projected at this time, as well as cash balances for each fund as reported by the Lincoln County Treasurer. The anticipated receipts from miscellaneous sources for the ensuing year and the estimated tax to be levied for 2023-2024 to provide the remainder of the required revenues to meet budget requirements and reserves, as provided by law, is reflected in this document.

It allows for petty cash funds for Lincoln County offices adopted by the Lincoln County Board of Commissioners as follows:

Resolution No. 1991-22	Lincoln County Sheriff	\$1000
Resolution No. 2007-13	Lincoln County Jail	\$1000
Resolution No. 2011-24	Lincoln/McPherson Extension	\$100
Resolution No. 2017-32	NP/LC Visitors Bureau	\$100

(The Visitors Bureau separated from Lincoln County as of July 1, 2022. This petty cash was remitted back to the county and put back into the Lodging Fund on May 9, 2023. Treasurer's Receipt # 202201038).

Resolution No. 2020-06 Lincoln County Attorney \$1000
(Resolution No. 1991-22 which established a \$500 petty cash fund for the County Attorney was rescinded.)

Resolution No. 2020-07 Lincoln County Attorney See below
(Establishes an account for the Lincoln County Drug Board to accept deposits of federal forfeiture funds so that such funds can be immediately transferred to the Lincoln County Treasurer's Federal Fund account.)

Resolution No. 2020-14 Lincoln County Court \$650
(Per Resolution No. 2015-04 a petty cash fund was established for Lincoln County Court in the amount of \$500 (\$50 in petty cash and \$450 for change drawers). This Resolution was rescinded on 4-20-2020 and Resolution No. 2020-14 was adopted to have \$50 in petty cash and \$600 for change drawers for Lincoln County Court.)
Lincoln County Court abolished the \$50.00 petty cash fund, and the money was remitted back to the Lincoln County Treasurer on June 8, 2022. Lincoln County Court now has a total of \$600 in petty cash.

Resolution No. 2020-17 Lincoln County Clerk \$50

Resolution No. 2020-18 Clerk of District Court \$200
(Amended to \$220 by Resolution 2023-09)

It is the continued policy of the County Board to provide for all necessities and contingencies commensurate with efficient administration of the affairs of Lincoln County, Nebraska.

Board of County Commissioners, Lincoln County, Nebraska


Joe Hewgley, Commissioner


Christopher Bruns, Commissioner


Kent Weems, Commissioner


Jerry Woodruff, Chairman


Micaela Wuehler, Commissioner

RESOLUTION 2023-22

RESOLUTION, ADOPTION, AND APPROPRIATION FOR THE 2023/2024 FISCAL YEAR

WHEREAS, a proposed county budget for the fiscal year July 1, 2023 to June 30, 2024 prepared by the budget making authority was transmitted to the Lincoln County Board; and

WHEREAS, the Lincoln County Budget for the fiscal year July 1, 2023, to June 30, 2024 as categorically evidenced by the budget document as adopted by the Lincoln County Board of Commissioners for Lincoln County, Nebraska for the 2023/2024 fiscal year; and

WHEREAS, the offices, departments, activities and institutions listed in the Lincoln County Budget Document are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2023, and ending June 30, 2024; and

WHEREAS, the income necessary to finance the appropriations made and expenditures authorized shall be provided out of the unencumbered cash balance in each fund.

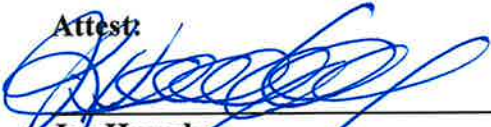
IT IS HEREBY RESOLVED, that the 2023 tax levy requirement for each fund be set as listed in Attachment "A" and made a part of this resolution when adopted.

A motion was made by Bruns to adopt Resolution No. 2023- 22 which is a Resolution, Adoption and Appropriation for the 2023/2024 fiscal year setting the County Levy for each county fund as shown in Attachment "A".

Motion was seconded by Hewgley. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted "aye". Nays, none. Absent none.
MOTION CARRIED.

Dated this 25th day of September 2023.

Attest:


Joe Hewgley


Miraela Wuehler


Jerry Woodruff, Chairman



Board of County Commissioners
Lincoln County, Nebraska


Kent Weems


Chris Bruns

ATTEST:


Rebecca J. Rossell, Lincoln County Clerk

ATTACHMENT "A"

LINCOLN COUNTY

2023 - 2024 Tax Levy

2023 Valuation: \$5,771,913,035

	2023-2024 Total Property Tax Request	Levy Set by the County
General Fund	\$14,252,474	.246928
Jail Bond Fund	\$1,700,000	.029453
Road Bond Fund	\$600,000	.010395
Total	\$16,552,474	.286776

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	Lincoln County
ADDRESS	301 N Jeffers St., Rm 101
CITY & ZIP CODE	North Platte 69101
TELEPHONE	308-534-4530
WEBSITE	www.co.lincoln.ne.us

	<u>BOARD CHAIRPERSON</u>	<u>COUNTY CLERK</u>	<u>PREPARER</u>
NAME	<u>Jerry Woodruff</u>	<u>Rebecca Rossell</u>	<u>Susan Maline, CPA</u>
TITLE /FIRM NAME	<u>Chairperson</u>	<u>County Clerk</u>	<u>McChesney Martin Sagehorn, P.C.</u>
TELEPHONE	<u>30/-534-4350</u>	<u>308-534-4350</u>	<u>308-532-8850</u>
EMAIL ADDRESS	<u></u>	<u>rossellbj@co.lincoln.ne.us</u>	<u>susanmaline@cpas-mms.com</u>

For Questions on this form, who should we contact (please one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

Lincoln COUNTY
SUMMARY OF ALL FUNDS

	Actual 2021-2022 (Column 1)	Actual 2022-2023 (Column 2)	Proposed 2023-2024 (Column 3)	Adopted 2023-2024 (Column 4)
Disbursements and Transfers:				
Operating	23,520,941.00	30,970,578.00	32,068,543.00	32,068,543.00
Capital Outlay	5,629,673.00	1,467,974.00	20,279,121.00	20,279,121.00
Debt Service	7,255,845.00	2,763,948.00	5,419,739.00	5,419,739.00
Transfers Out <i>(Must agree to Transfers In Below)</i>	2,727,000.00	3,720,000.00	5,761,443.00	5,761,443.00
Total Disbursements and Transfers	39,133,459.00	38,922,500.00	63,528,846.00	63,528,846.00
Balance, Receipts and Transfers:				
Net Fund Balance (Note 1)	26,058,055.00	28,670,425.00	26,163,957.00	26,163,957.00
Intergovernmental Federal	892,329.00	982,687.00	2,416,362.00	2,416,362.00
Intergovernmental State	10,206,744.00	7,382,266.00	9,307,513.00	9,307,513.00
Intergovernmental Local	11,678,434.00	9,013,915.00	6,402,097.00	6,402,097.00
Personal and Real Property Taxes	16,241,322.00	15,317,164.00	16,552,474.00	16,552,474.00
Transfers In <i>(Must agree to Transfers Out Above)</i>	2,727,000.00	3,720,000.00	5,761,443.00	5,761,443.00
Total Resources Available	67,803,884.00	65,086,457.00	66,603,846.00	66,603,846.00
Balance Forward/Cash Reserve	28,670,425.00	26,163,957.00	3,075,000.00	3,075,000.00
Cash Reserve Percentage				8%

Note - Operating Disbursements include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rentals.

The data shown on this page must be the total of ALL funds shown in the budget document.

Note 1: Must agree to previous column Balance Forward/Cash Reserve Amount.

Lincoln COUNTY
Schedule of Budgeted Disbursements
For the Year Ended June 30, 2024

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	11,629,742.00	2,861,813.00	-	-	14,491,555.00
Public Safety - Law Enforcement	8,244,376.00	312,700.00	4,088,161.00	65,325.00	12,710,562.00
Public Safety - Other	608,117.00	964,230.00	-	-	1,572,347.00
Public Works - Highways & Roads	5,718,996.00	16,077,078.00	1,331,578.00	5,469,675.00	28,597,327.00
Public Works - Other	284,130.00	58,800.00	-	-	342,930.00
Public Health & Social Services	509,786.00	4,500.00	-	226,443.00	740,729.00
Culture and Recreation	841,421.00	-	-	-	841,421.00
Community Development	821,616.00	-	-	-	821,616.00
Miscellaneous	3,410,359.00			-	3,410,359.00
Business-type Activities:					
Airport	-	-	-	-	-
Nursing Home	-	-	-	-	-
Hospital	-	-	-	-	-
Historical Society	-	-	-	-	-
Solid Waste	-	-	-	-	-
Museum	-	-	-	-	-
Other	-	-	-	-	-
Total Disbursements & Transfers	32,068,543.00	20,279,121.00	5,419,739.00	5,761,443.00	63,528,846.00

NOTE: Total Disbursements must agree to Summary of All Funds

* **Operating** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

** **Other** should include Judgments, Transfers, and Transfers of Surplus Fees.

Lincoln COUNTY
2023-2024 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$ 16,552,474.00
Motor Vehicle Pro-Rate	(2)	\$ 19,200.00
In-Lieu of Tax Payments	(3)	\$ 45,800.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (18))	(4)	\$ 1,869,451.00
LESS: Amount Spent During 2022-2023	(5)	\$ 93,167.00
LESS: Amount Expected to be Spent in Future Budget Years	(6)	\$ 1,750,000.00
Amount to be included as Restricted Funds (<i>Cannot Be A Negative Number</i>)	(7)	\$ 26,284.00
Motor Vehicle Tax	(8)	\$ 1,500,000.00
Local Option Sales Tax	(9)	\$ -
Transfers of Surplus Fees	(10)	\$ -
Excess Tax Collections Returned to County (Statute 77-1776)	(11)	\$ -
Insurance Premium Tax	(12)	\$ 115,000.00
Nameplate Capacity Tax	(13)	\$ -
Motor Vehicle Fee	(14)	\$ 280,000.00
Reimbursement of Indigent Defense Services	(15)	\$ -
License or Occupation Tax (Statute 77-27,223)	(16)	\$ 6,500.00
TOTAL RESTRICTED FUNDS (A)	(17)	\$ 18,545,258.00

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	(18)	\$ 4,279,833.00
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>)		
Agrees to Line (6).	(19)	\$ 1,750,000.00
Allowable Capital Improvements	(20)	\$ 2,529,833.00
Bonded Indebtedness	(21)	\$ 2,309,700.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(22)	
Interlocal Agreements/Joint Public Agency Agreements	(23)	\$ 2,292,907.00
Public Safety Communication Project (Statute 86-416)	(24)	
Judgments	(25)	
Refund of Property Taxes to Taxpayers	(26)	
Repairs to Infrastructure Damaged by a Natural Disaster	(27)	
	(28)	
TOTAL LID EXCEPTIONS (B)	(29)	\$ 7,132,440.00

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 11 of the Lid Computation Form)	(30)	\$ 11,412,818.00
<i>To Calculate: Total Restricted Funds (A)-Line 17 MINUS Total Lid Exceptions (B)-Line 29</i>		

Lincoln COUNTY

LID COMPUTATION FORM FOR FISCAL YEAR 2023-2024

PRIOR YEAR RESTRICTED FUNDS AUTHORITY

Prior Restricted Funds from Line (10) of last year's Lid Form	\$ 12,886,605.00 (1)
Amount budgeted for Indigent Defense Services that is required to develop a plan and meet the standards necessary to qualify for reimbursement of expenses or seeking additional reimbursement for improving its indigent criminal defense program.	(2)
License or Occupation Tax - For the second fiscal year in which a County will receive a full year of receipts, the County can add the first year of receipts to the Base Amount.	(2.1)
Prior Year Adjusted Restricted Funds Authority (Base Amount) = Line (1) Plus Line (2) Plus Line (2.1)	\$ 12,886,605.00 (3)

CURRENT YEAR ALLOWABLE INCREASES

1	<u>BASE LIMITATION PERCENT INCREASE (2.5%)</u>	2.50 % (4)
2	<u>ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%</u>	- % (5)
	$\frac{\text{2023 Value Attributable to Growth per Assessor}}{\text{2022 Valuation}} = \frac{\text{Multiply times}}{\text{100 To get \%}} \%$	
3	<u>ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE</u>	1.00 % (6)
	$\frac{\text{\# of Board Members voting "Yes" for Increase}}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{\text{100.00}}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$	
	ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.	
4	<u>SPECIAL ELECTION - VOTER APPROVED % INCREASE</u>	% (7)
	Please Attach Ballot Sample and Election Results	
TOTAL ALLOWABLE PERCENT INCREASE = Line (4) + Line (5) + Line (6) + Line (7)		3.50 % (8)
Allowable Dollar Amount of Increase to Restricted Funds = Line (3) x Line (8)		\$ 451,031.18 (9)
Total Restricted Funds Authority = Line (3) + Line (9)		\$ 13,337,636.18 (10)
Less: Restricted Funds from Lid Supporting Schedule		\$ 11,412,818.00 (11)
Total Unused Restricted Funds Authority = Line (10) - Line (11)		\$ 1,924,818.18 (12)

LINE (12) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

Lincoln COUNTY LEVY LIMIT FORM

Name <i>(Column A)</i>	Property Taxes Other Than Bonds <i>(Column B)</i>	Bond Property Taxes <i>(Column C)</i>	Valuation <i>(Column D)</i>	General Tax Levy <i>(Column E)</i>	Bond Tax Levy <i>(Column F)</i>
Countywide Entities					
County	14,252,474.00	2,300,000.00	5,771,913,035	0.246928	0.039848
Ag. Society	371,786.31	-	5,153,844,268	0.007214	0.000000
Historical Society	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.254142	

Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements. (77-3442)

County levy limit		0.450000
County property taxes designated for interlocal agreements	2,292,907	0.039725
Other entities property taxes designated for interlocal agreements	-	0.000000

Total County Levy Authority (Cannot exceed 50 cents) 0.489725 (1)

Levy Limit Analysis

Countywide General Levy (Line 13)	0.254142
Fire District - Largest General Levy Authority granted by County Board	0.030000
Township - Largest General Levy Authority granted by County Board	0.000000
Cemetery District - Largest General Levy Authority granted by County Board	0.022198
Irrigation District - Largest General Levy Authority granted by County Board	0.000000
Drainage District - Largest General Levy Authority granted by County Board	0.000000
Rural Water District - Largest General Levy Authority granted by County Board	0.000000
Other Districts - Largest General Levy Authority granted by County Board	0.007590
Largest possible district levy	0.313930 (2)

Note: Attach a copy of the resolution sent to the Districts outlining how much levy authority the County Board authorized them to have.

Lincoln COUNTY
COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES

<u>Tax Year</u>	<u>Amount</u>
2022	<u>\$ 30,836,728.03</u>
2021	<u>\$ 29,007.33</u>
2020	<u>\$ 18,885.47</u>

Lincoln COUNTY

2023-2024 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 16,695,000.00
(Total Personal and Real Property Tax Required from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

$$\frac{42,655,377}{2023 \text{ Real Growth Value per Assessor}} \div \frac{4,994,471,374}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.85} \% (3)$$

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.85 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 475,807.50

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 17,170,807.50

ACTUAL PROPERTY TAX REQUEST

2023-2024 ACTUAL Total Property Tax Request (7) \$ 16,552,474.00
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing. **

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

** Estimated property tax request as of September 1 was in excess of the base property tax request authority. Therefore, Lincoln County completed the postcard notification requirements and participated in the joint public hearing. The County did NOT hold the Special Hearing to Set the Final Tax Request as a result.

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
0100	GENERAL FUND				Fund	0100	GENERAL
271.00	Net Fund Balance, 71	2,560,626	3,518,477	4,826,717	4,260,410	4,260,410	4,260,410
	FEDERAL REVENUE						
330.40	Federal Prisoner reimbursement				700,000	700,000	700,000
330.41	Transportation for Federal Prisoners			22,380	30,000	30,000	30,000
331.01	Child Support Enf - Dist Court	54,844	46,213	55,572	50,000	50,000	50,000
331.02	Child Support Enf - Co Attny	171,685	373,979	284,110	280,000	280,000	280,000
331.04						-	-
339.01	Sheriff - NOHS Grants	39,193	57,868	59,510	130,000	130,000	130,000
339.05	Medical Reserve Corp	5,000	15,000	35,000	8,556	8,556	8,556
339.06	Emergency Management Grants	356,710	275,730	400,580	843,054	843,054	843,054
339.11	Victim Witness Grant	54,494	56,011	75,604	40,000	40,000	40,000
339.06	COVID-19 Grants	881,913			-	-	-
691.04	State Farm Connection Trail				279,870	279,870	279,870
		1,563,839	824,801	932,756	2,361,480	2,361,480	2,361,480
	STATE REVENUE						
340.03	Community Connection monies	134,323	83,479	65,476	173,000	173,000	173,000
341.20	Extension Office Reimbursement	15,138	15,138	15,138	17,000	17,000	17,000
341.30	State prisoner reimbursement	395,568	596,530	813,280	15,000	15,000	15,000
341.40	Property tax relief					-	-
341.60	State tax credit						
344.01	Homestead Exemption	331,164	229,366	279,029			
344.05	Property Tax Credit	886,785	901,984	897,127			
344.10-12	Personal Property Collection	49,238					
345.02	Insurance alloc	106,756	108,542	116,724	115,000	115,000	115,000
345.03	Airline Tax	14,244	14,400	15,992	16,000	16,000	16,000
345.06	Tax Pay Back Reimbursement					-	-
346.01	Pro-rate motor vehicle	36,771	28,540	18,586	15,000	15,000	15,000
346.02	Carline Tax	56,783	54,493	39,219	32,000	32,000	32,000
	TOTAL State Rev	2,026,770	2,032,472	2,260,571	383,000	383,000	383,000

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Federal		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
Code No.					Fund	0100	GENERAL
LOCAL REVENUE							
304.00	Motor vehicle tax	1,509,046	1,467,194	1,490,798	1,500,000	1,500,000	1,500,000
308.05	Mental Health					-	-
318.01	Occupation tax on Liq. Permit	5,620	6,580	4,740	6,500	6,500	6,500
321.01	Mobile home permits	115	130	145	-	-	-
325.01	Building permits	9,653	9,512	9,042	9,500	9,500	9,500
325.06	Right-of-way permits	425	650	550	4,000	4,000	4,000
351.01	Interlocal govt payments-EMA	450				-	-
351.04	Interlocal govt payments-roads	20,793	20,796	20,796	20,796	20,796	20,796
352.01	Dundy Co Emergency Mgmt Fee	12,700	25,593	29,385	32,078	32,078	32,078
352.02	Hitchcock Co Emergency Mgmt Fee	11,563	21,660	27,221	27,478	27,478	27,478
353.01	In lieu of tax-57/prior					-	-
353.02	In lieu of tax-5%	32,603	31,026	31,591	32,000	32,000	32,000
353.03	In lieu of tax-Housing Auth	15,108	8,304	8,314	8,300	8,300	8,300
TOTAL Local revenue		1,618,076	1,591,445	1,622,582	1,640,652	1,640,652	1,640,652
FEES and OTHER LOCAL REVENUE							
County Treasurer							
360.01	Drivers license	21,051	21,335	21,766	10,000	10,000	10,000
360.02	Motor vehicle registration	171,493	160,016	190,878	180,000	180,000	180,000
360.04	Redemption fee	10,758	7,942	5,962	6,000	6,000	6,000
360.05	Distress warrant	436	580	304	400	400	400
360.06	Tax sale fee	11,330	10,480	6,990	5,500	5,500	5,500
360.07	Advertising fee	3,480	3,583	2,020	1,500	1,500	1,500
360.09	Filing feesPolitical cand.		7,403		600	600	600
360.13	Temp Operators lic					-	-
361.01	Homestead exemp comm	23,004	16,640	20,368			
361.02	Personal Property Tax commission	51,802	55,937	57,307	55,000	55,000	55,000
361.03	Sales tax comm	18,796	17,025	24,286	28,000	28,000	28,000
361.08	Motor vehicle fee commission	54,020	52,227	52,949	53,000	53,000	53,000
363.01	Prop tax comm	678,463	692,229	706,998	710,000	710,000	710,000
363.02	Spec Assess tax comm	3,562	1,963	3,700		-	-
365.01	Misc fees & comm					-	-
SUBTOTAL		1,048,195	1,047,360	1,093,528	1,050,000	1,050,000	1,050,000

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Federal		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
Code No.					Fund	0100	GENERAL
County Clerk							
371.01	Filing & record fee	3,782	5,399	4,924	5,000	5,000	5,000
371.04	Ad fees-liquor license	72	89	40		-	-
371.05	Marriage fees	3,875	5,225	5,125	5,000	5,000	5,000
		7,729	10,713	10,089	10,000	10,000	10,000
County Assessor							
375-05	GIS Subscription	7,270	8,000	8,020	8,000	8,000	8,000
Clerk of District Court							
380.01	Filing & Record fees	31,524	22,558	19,823	20,000	20,000	20,000
380.02	Work Release Program	8,660	8,580	5,615	5,500	5,500	5,500
380.03	Court Cost refunds	10,833	13,366	14,738	12,000	12,000	12,000
380.05	Misc fees	18,784	23,054	22,790	22,000	22,000	22,000
380.07	Tax foreclosure	365	379	5	-	-	-
383.00	Passport fees	13,405	18,504	26,333	26,000	26,000	26,000
		83,571	86,441	89,304	85,500	85,500	85,500
County Court System							
390.01	Witness fees	120	40	307	-	-	-
390.02	Misc Fees	2,206	2,286	2,493	2,200	2,200	2,200
391.01	Lab costs refund	2,005	1,544	350	200	200	200
		4,331	3,870	3,150	2,400	2,400	2,400
Election Commissioners							
393.03	Elec costs recover	76,509	2,759	41,192	2,000	2,000	2,000
Register of Deeds							
394.01	Filing & recording	198,509	172,637	126,650	120,000	120,000	120,000
394.02	Document stamp	131,426	116,747	113,173	113,000	113,000	113,000
394.03	Misc fees	13,091	11,438	6,306	6,500	6,500	6,500
394.04	User fees / Web / Deeds	12,610	13,810	13,430	13,500	13,500	13,500
		355,636	314,632	259,559	253,000	253,000	253,000

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Federal		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
Code No.					Fund	0100	GENERAL
County Sheriff							
395.01	Service fees	49,261	59,698	70,842	71,000	71,000	71,000
395.02	Mileage & costs	21,464	22,674	18,080	20,000	20,000	20,000
395.03	Law Enforcement service contracts	81,141	86,626	70,577	80,000	80,000	80,000
395.04	Breath & Analyzer Fees	10	9	21	-	-	-
395.05	Reimb County & City Prisoners	138,968	200,707	805,303	200,000	200,000	200,000
395.10	Motor vehicle inspect fee	24,640	21,360	20,530	22,000	22,000	22,000
395.13	Handgun application fee	2,810	1,795	2,285	2,300	2,300	2,300
395.14	Fingerprint charge	1,680	1,996	1,576	2,000	2,000	2,000
395.15	Sheriff miscellaneous	-	-	-	-	-	-
395.16	Sale of abandoned vehicle	3,295	4,140	3,056	2,000	2,000	2,000
395.19	Training Facility Services	-	-	-	-	-	-
395.20	Co Court/Work Release Program	896	459	5,900	5,500	5,500	5,500
395.22	Inmate Reimbursement Medical	-	-	41	-	-	-
392.25	Donations	-	-	-	-	-	-
		324,165	399,464	998,211	404,800	404,800	404,800
County Attorney							
396.01	Fees collections	390	110	140	100	100	100
396.08	Diversion	4,300	14,829	9,450	9,500	9,500	9,500
396.50	Incentive paychild supp	-	-	-	-	-	-
		4,690	14,939	9,590	9,600	9,600	9,600
Other revenue							
397.24	Sale of Hygeine Items	288	-	-	-	-	-
397.25	Sale of Misc Items	342	-	-	-	-	-
406.01	Vending mach	19	-	-	-	-	-
406.02	Jail Commissary	120,041	230,531	196,238	210,000	210,000	210,000
408.01	Civil Defense fee	27,090	27,350	-	63,915	63,915	63,915
410.01	Surveyor services	-	-	-	-	-	-
450.02	Photocopy	69	81	58	-	-	-

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
					Fund	0100	GENERAL
Other revenue (Continued)							
450.03	Postage		-	-		-	-
450.04	Jail Telephone Commission	166,443	197,766	211,608	212,000	212,000	212,000
450.05	Internet Services - Profit Inmate		-			-	-
470.01	Overload fines	7,505	11,179	16,706	16,000	16,000	16,000
472.01	Co Court Bond Forfeitures		-			-	-
474.01	Probation District	132,653	51,099	133,615	103,000	103,000	103,000
474.08	District Judge - cost reimb.					-	-
476.02	Animal Predator Fees	-	-	-	20,000	20,000	20,000
480.01	Weed Spraying Assessments	29,190	54,033	70,353	75,000	75,000	75,000
495.02	Sale of vehicles					-	-
500.01	Leases rental property	-	-	1,500	1,500	1,500	1,500
500.04	Cable franchise fees	23,206	52,643	40,474	40,000	40,000	40,000
507.01	Veterans Service (McPherson)	900	675			-	-
510.01	Interest on Investmnt	43,984	77,603	197,268	350,000	350,000	350,000
306.00	Interest on taxes	29,086	31,976	25,290	25,000	25,000	25,000
530.02	Sale of property					-	-
532.03	Refund/Misc Social Security	600	2,000	1,400	1,000	1,000	1,000
532.08	Joint Public Hearing Reimbursements	-	-	9,601	10,000	10,000	10,000
540.01	Misc revenue	109,048	29,407	3,562		-	-
		690,464	766,343	907,673	1,127,415	1,127,415	1,127,415
	TOTAL Fees & Other Local	2,602,560	2,654,521	3,420,316	2,952,715	2,952,715	2,952,715
	TOTAL REVENUES	7,811,245	7,103,239	8,236,225	7,337,847	7,337,847	7,337,847
	TRANSFERS IN:			-			
	Inheritance Fund		480,000		1,600,000	1,600,000	1,600,000
	Jail Building fund					-	-
	Total Transfers	-	480,000	-	1,600,000	1,600,000	1,600,000
	TOTAL BALANCE, REVENUES & TRANSFERS	10,371,871	11,101,716	13,062,942	13,198,257	13,198,257	13,198,257
305.00	TOTAL PROPERTY TAXES	12,771,069	13,122,656	12,702,924	14,252,474	14,252,474	14,252,474
	TOTAL REVENUE AVAILABLE	23,142,940	24,224,372	25,765,866	27,450,731	27,450,731	27,450,731
	Less Expenditures	19,624,463	19,397,655	21,505,456			
	BALANCE FORWARD	3,518,477	4,826,717	4,260,410			

LINCOLN COUNTY

DISBURSEMENTS

DISBURSEMENTS/REQUIREMENTS

Fund #	Category Function	Actual Expense 2020-2021	Actual Expense 2021-2022	Actual Expense 2022-2023	Estimated Expenditures For Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
					Fund Function	0100 All	GENERAL Function Summary
601	County Board	181,982	191,190	237,031	280,000	280,000	280,000
602	County Clerk	324,815	353,531	404,227	495,515	495,515	495,515
603	County Treasurer	425,031	418,412	502,726	598,890	598,890	598,890
604	Register of Deeds	151,121	166,289	180,734	234,020	234,020	234,020
605	Assessor	515,056	494,023	524,609	612,400	612,400	612,400
608	Planning Commission	39,577	41,918	58,563	104,876	104,876	104,876
610	Data Processing	100,524	165,701	194,143	208,490	208,490	208,490
616	Adv Insurance & Bonds	2,777,243	2,328,271	3,168,126	3,719,364	3,719,364	3,719,364
618	FICA	537,497	573,249	613,529	707,000	707,000	707,000
621	Clerk of District Court	280,385	274,984	297,322	379,300	379,300	379,300
622	Court System	45,850	41,713	35,342	48,825	48,825	48,825
624	District Court	64,355	62,365	110,771	124,615	124,615	124,615
625	Public Defender	501,669	568,642	644,512	688,969	688,969	688,969
641	Building & Grounds	363,817	365,776	454,737	526,700	526,700	526,700
642	Jail Building & Grounds	156,085	194,132	229,237	242,748	242,748	242,748
645	Extension Agent	147,811	151,099	148,876	171,000	171,000	171,000
648	Photostat	45,986	40,361	45,127	66,950	66,950	66,950
651	Sheriff	2,456,021	2,421,358	2,562,723	3,009,790	3,009,790	3,009,790
652	Attorney	689,863	746,026	874,773	1,074,700	1,074,700	1,074,700
653	Communication Center	130,995	157,290	160,929	199,200	199,200	199,200
657	Merit Commission	128	136	127	1,250	1,250	1,250
662	Child Support	290,494	314,152	261,041	316,730	316,730	316,730
671	County Jail	2,575,284	2,835,657	2,791,195	3,339,456	3,339,456	3,339,456
673	Probation Office	153,694	148,327	158,005	158,000	158,000	158,000
691	City-County	379,662	357,539	471,902	490,601	490,601	490,601
693	Emergency Mgmt	354,320	481,696	610,361	1,226,295	1,226,295	1,226,295
694	Predatory Animal Control	-	-	-	123,200	123,200	123,200
702	Surveyor	64,507	64,780	75,154	84,000	84,000	84,000
733	Noxious Weeds	100,836	121,370	216,218	342,930	342,930	342,930
783	Dive & Rescue Team	18,530	16,039	15,030	21,000	21,000	21,000
801	County Relief	71,075	77,481	61,823	67,800	67,800	67,800
803	Veterans Service Officer	81,639	85,375	97,651	127,600	127,600	127,600
822	Institutions	148,150	148,638	154,174	172,591	172,591	172,591
839	Victim's Assistance	58,577	62,930	65,596	40,000	40,000	40,000
900	Retirement	494,154	525,568	569,132	626,800	626,800	626,800
950	Unemployment	5,627	154	10,000	13,000	13,000	13,000
970	Miscellaneous General	4,582,508	3,502,725	4,180,120	5,301,906	5,301,906	5,301,906
971	Grant Funds	309,595	898,758	319,890	379,220	379,220	379,220
	TOTAL GENERAL	19,624,463	19,397,655	21,505,456			
	Total Budget of Expenditures				26,325,731	26,325,731	26,325,731
	Necessary Cash Reserve				1,125,000	1,125,000	1,125,000
	TOTAL REQUIREMENTS				27,450,731	27,450,731	27,450,731

LINCOLN
Budget Worksheet 2023/2024
0100 GENERAL

601-00

COUNTY BOARD
Personal Services

Actual Expenses Actual Expenses Actual Expenses ADOPTED
2020-2021 2021-2022 2022-2023 2023-2024

1-0100	Official's Salary	\$135,588.30	\$134,536.92	\$164,929.29	\$190,000.00
1-0203	Overtime/Special	\$109.61	\$73.40	\$100.53	\$1,000.00
1-0301	Administrative Salary	\$39,438.35	\$43,674.22	\$50,898.62	\$65,000.00
1-0502	Holiday Pay	\$1,690.26	\$1,771.20	\$1,980.48	\$3,000.00
1-0801	Workmans's Comp				
	PERSONAL SERVICES TOTAL	\$176,826.52	\$180,055.74	\$217,908.92	\$259,000.00

Operating Expenses

2-0100	Postal Service				
2-0200	Telephone Service				
2-1701	Meals			\$315.85	\$500.00
2-1702	Lodging	\$574.75	\$1,889.20	\$5,268.43	\$5,000.00
2-1703	Travel Expense Commerical			\$4,012.74	\$2,000.00
2-1704	Travel Allowance	\$2,695.78	\$4,684.40	\$5,910.76	\$7,000.00
2-1801	Dues, Sub., Registration, Etc	\$1,285.00	\$1,630.00	\$3,220.00	\$3,000.00
	OPERATING EXPENSES TOTAL	\$4,555.53	\$8,203.60	\$18,727.78	\$17,500.00

Supplies and Materials

3-0101	Supplies - Office	\$599.12	\$862.83		\$1,000.00
3-0118	Stationery/Envelopes			\$157.50	\$500.00
	SUPPLIES AND MATERIALS TOTAL	\$599.12	\$862.83	\$157.50	\$1,500.00

Capital Outlay

5-0500	New Equipment				\$1,000.00
5-0700	Furniture		\$2,067.73	\$237.30	\$1,000.00
	CAPITAL OUTLAY TOTAL	\$0.00	\$2,067.73	\$237.30	\$2,000.00

TOTAL EXPENDITURES **\$181,981.17** **\$191,189.90** **\$237,031.50** **\$280,000.00**

LINCOLN
Budget Worksheet 2023/2024
0100 GENERAL

602-00

COUNTY CLERK

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	ADOPTED 2023-2024
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Personal Services

1-0100	Official's Salary	\$77,376.96	\$78,723.72	\$87,361.45	\$94,136.06
1-0201	Deputy's Salary	\$56,242.98	\$56,862.14	\$61,846.30	\$64,973.85
1-0203	Overtime/Special	\$5,902.04	\$1,015.65	\$4,559.72	\$9,985.00
1-0305	Regular Time Salary - Clerical	\$87,830.13	\$112,345.82	\$148,603.71	\$160,920.00
1-0405	Part-Time Salary - Clerical	\$402.00	\$1,926.50	\$5,020.50	\$7,000.00
1-0409	Part-Time - Election Board - Help	\$22,657.70	\$18,184.25	\$23,184.67	\$39,000.00
1-0502	Holiday Pay	\$6,195.99	\$7,402.39	\$7,773.46	\$9,000.09
1-0801	Workman's Comp				\$0.00
	PERSONAL SERVICES TOTAL	\$256,607.80	\$276,460.47	\$338,349.81	\$385,015.00

Operating Expenses

2-0100	Postal Service	\$6,911.06	\$486.68	\$1,603.97	\$2,500.00
2-1100	GIS	\$795.00	\$5,525.58	\$3,375.00	\$5,500.00
2-1101	Data Pro-Ballot Preparation	\$12,116.73	\$18,707.91	\$13,503.20	\$25,000.00
2-1200	Office Equipment - Repair	\$314.00	\$275.50	\$0.00	\$2,500.00
2-1600	DELETE THIS LINE			\$0.00	
2-1701	Meals	\$272.59	\$273.82	\$17.57	\$750.00
2-1702	Lodging	\$461.12	\$1,379.65	\$469.80	\$2,000.00
2-1704	County Clerk's Mileage/Travel	\$375.90	\$334.18	\$131.00	\$2,000.00
2-1711	Election Mileage	\$2,630.08	\$2,602.18	\$2,195.65	\$3,000.00
2-1801	Dues, Sub., Reg., ETC.	\$1,313.31	\$1,107.99	\$2,361.25	\$2,500.00
2-1808	Deliver Election Supplies	\$1,720.00	\$2,500.00	\$2,500.00	\$3,000.00
2-2000	Printing of Election Ballots	\$18,692.83	\$26,698.32	\$11,703.52	\$32,000.00
2-2544	Maintenance Agreements	\$5,418.15	\$2,856.20	\$5,316.00	\$6,000.00
	OPERATING EXPENSES TOTAL	\$51,020.77	\$62,748.01	\$43,176.96	\$86,750.00

Supplies and Materials

3-0101	Supplies - Office	\$3,120.02	\$3,202.78	\$5,492.21	\$4,000.00
3-0113	Supplies- Election	\$9,261.98	\$8,343.46	\$4,884.77	\$14,000.00
3-0118	Stationery/Envelopes	\$651.28	\$851.80	\$499.45	\$1,000.00
	SUPPLIES AND MATERIALS TOTAL	\$13,033.28	\$12,398.04	\$10,876.43	\$19,000.00

Equipment Rental

See summary of significant forecast assumptions and accountants' compilation report

LINCOLN
Budget Worksheet 2023/2024
0100 GENERAL

602-00

COUNTY CLERK

		Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	ADOPTED 2023-2024
4-0502	Rental - Voting Places	\$2,232.50	\$1,175.00	\$1,175.00	\$1,250.00
	EQUIPMENT RENTAL	\$2,232.50	\$1,175.00	\$1,175.00	\$1,250.00
Capital Outlay					
5-0500	New Office Equipment	\$721.92	\$749.53	\$9,148.78	\$2,000.00
5-0700	New Furniture			\$0.00	\$0.00
5-0900	Voting Equipment	\$1,198.03		\$1,500.00	\$1,500.00
	CAPITAL OUTLAY TOTAL	\$1,919.95	\$749.53	\$10,648.78	\$3,500.00
TOTAL EXPENDITURES		\$324,814.30	\$353,531.05	\$404,226.98	\$495,515.00

LINCOLN
Budget Worksheet 2023/2024
0100 GENERAL

603-00

COUNTY TREASURER

Actual Expenses Actual Expenses Actual Expenses ADOPTED
2020-2021 2021-2022 2022-2023 2023-2024

Personal Services

1-0100	Official's Salary	\$70,750.44	\$67,417.85	\$76,121.88	\$80,895.00
1-0201	Deputy's Salary	\$49,568.44	\$50,743.00	\$54,387.40	\$58,245.00
1-0203	Overtime/Special	\$999.49	\$454.79	\$700.92	\$4,000.00
1-0305	Regular Time Salary - Clerical	\$255,998.21	\$254,121.28	\$290,930.92	\$354,650.00
1-0405	Part-Time Salary - Clerical	\$1,277.82	\$518.52	\$736.75	\$3,200.00
1-0502	Holiday Pay	\$13,012.89	\$13,518.88	\$13,849.73	\$21,000.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	\$391,607.29	\$386,774.32	\$436,727.60	\$521,990.00

Operating Expenses

2-1200	Office Equipment - Repair		\$1,930.96	\$3,181.75	\$3,400.00
2-1701	Meals				\$200.00
2-1702	Lodging		\$694.29	\$492.15	\$1,400.00
2-1704	Mileage Allowance		\$718.60	\$985.51	\$2,000.00
2-1801	Dues, Sub., Reg., ETC.	\$1,475.08	\$885.00	\$964.12	\$1,500.00
	OPERATING EXPENSES TOTAL	\$1,475.08	\$4,228.85	\$5,623.53	\$8,500.00

Supplies and Materials

3-0101	Supplies - Office	\$22,433.64	\$9,791.17	\$9,296.76	\$24,000.00
3-0118	Stationery/Envelopes	\$263.97	\$3,704.09	\$6,991.36	\$14,000.00
3-0128	Data Processing		\$6,219.84	\$6,874.18	\$12,000.00
	SUPPLIES AND MATERIALS TOTAL	\$22,697.61	\$19,715.10	\$23,162.30	\$50,000.00

Capital Outlay

5-0315	Data Processing Equipment			\$1,315.00	\$900.00
5-0500	Office Equipment	\$8,527.98	\$7,328.47	\$3,131.12	\$8,000.00
5-0700	Furniture	\$723.03	\$365.85	\$32,766.07	\$9,500.00
	CAPITAL OUTLAY TOTAL	\$9,251.01	\$7,694.32	\$37,212.19	\$18,400.00

TOTAL EXPENDITURES	\$425,030.99	\$418,412.59	\$502,725.62	\$598,890.00
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LINCOLN
Budget Worksheet 2023/2024
0100 GENERAL

604-00

REGISTER OF DEEDS

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	ADOPTED 2023-2024
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Personal Services

1-0100	Official's Salary	\$67,284.24	\$68,455.32	\$73,039.71	\$77,045.00
1-0201	Deputy's Salary	\$46,906.25	\$47,741.46	\$50,792.48	\$55,475.00
1-0203	Overtime/Special			\$82.87	\$2,800.00
1-0305	Regular Time Salary - Clerical	\$23,566.05	\$44,054.59	\$51,723.22	\$65,100.00
1-0405	Part-Time Salary - Clerical	\$9,509.60	\$1,130.63		\$3,000.00
1-0502	Holiday Pay	\$2,923.17	\$4,156.44	\$4,132.91	\$4,500.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	\$150,189.31	\$165,538.44	\$179,771.19	\$207,920.00

Operating Expenses

2-0100	Postal Service				\$100.00
2-1200	Office Equipment - Repair				\$100.00
2-1701	Meals				\$100.00
2-1702	Lodging				\$1,200.00
2-1704	Mileage Allowance	\$88.00	\$268.17		\$1,000.00
2-1801	Dues, Sub., Registration, ETC.		\$285.00	\$275.00	\$500.00
2-2000	Printing & Publishing				
2-7000	Microfilming				
	OPERATING EXPENSES TOTAL	\$88.00	\$553.17	\$275.00	\$3,000.00

Supplies and Materials

3-0101	Supplies - Office	\$827.77	\$198.22	\$451.42	\$3,500.00
3-0118	Stationery/Envelopes				\$600.00
	SUPPLIES AND MATERIALS TOTAL	\$827.77	\$198.22	\$451.42	\$4,100.00

Capital Outlay

5-0315	Data Processing Equipment				\$17,000.00
5-0500	Office Equipment	\$16.35		\$236.82	\$2,000.00

LINCOLN
Budget Worksheet 2023/2024
0100 GENERAL

CAPITAL OUTLAY TOTAL	\$16.35	\$0.00	\$236.82	\$19,000.00
TOTAL EXPENDITURES	\$151,121.43	\$166,289.83	\$180,734.43	\$234,020.00

LINCOLN
Budget Worksheet 2023/2024
0100 GENERAL

605-00

COUNTY ASSESSOR	Actual Expenses	Actual Expenses	Actual Expenses	ADOPTED
	2020-2021	2021-2022	2022-2023	2023-2024

Personal Services

1-0100	Official's Salary	\$70,750.44	\$71,981.82	\$76,745.59	\$79,720.00
1-0201	Deputy's Salary	\$49,053.56	\$49,970.53	\$54,573.68	\$59,790.00
1-0203	Overtime	\$238.68	\$271.54	\$105.49	\$9,000.00
1-0305	Regular Time Salary - Clerical	\$134,175.50	\$151,517.95	\$178,213.34	\$172,870.00
1-0312	Regular Time Salary - App/Ortime	\$150,827.98	\$140,943.08	\$111,971.26	\$166,500.00
1-0405	GIS Operator				
1-0412	Part-Time Salary - Appraiser				
1-0502	Holiday Pay	\$14,898.94	\$15,398.60	\$13,658.61	\$19,180.00
1-0801	Workman's Comp				
PERSONAL SERVICES TOTAL		\$419,945.10	\$430,083.52	\$435,267.97	\$507,060.00

Operating Expenses

2-1012	Publishing			\$250.00	\$500.00
2-1200	Office Equipment - Repair				
2-1701	Meals	\$48.57	\$218.05	\$53.05	\$500.00
2-1702	Lodging	\$399.80	\$1,570.60	\$389.85	\$1,850.00
2-1704	Mileage Allowance	\$2,332.44	\$2,396.03	\$1,230.15	\$4,000.00
2-1709	Mileage Allowance/Gas	\$74.34	\$549.86	\$931.12	\$6,500.00
2-1801	Dues, Sub., Reg., ETC.	\$2,378.80	\$2,033.00	\$2,140.88	\$5,800.00
2-2000	Printing & Publishing	\$11,425.44	\$12,963.38	\$10,732.99	\$14,000.00
2-3900	Contract for Reappraisal	\$180.00		\$190.00	\$190.00
OPERATING EXPENSES TOTAL		\$16,839.39	\$19,730.92	\$15,918.04	\$33,340.00

Supplies and Materials

3-0101	Supplies - Office	\$2,916.60	\$2,621.98	\$2,769.89	\$5,000.00
3-0118	Stationery/Envelopes				
3-0128	Supplies - Data Processing				

LINCOLN
Budget Worksheet 2023/2024
0100 GENERAL

605-00

COUNTY ASSESSOR	Actual Expenses	Actual Expenses	Actual Expenses	ADOPTED
	2020-2021	2021-2022	2022-2023	2023-2024

SUPPLIES AND MATERIALS TOTAL	\$2,916.60	\$2,621.98	\$2,769.89	\$5,000.00
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Capital Outlay					
5-0315	Data Processing Equipment	\$2,701.30		\$433.83	\$2,000.00
5-0301	County Vehicle	\$19,830.02	\$132.75	\$22,670.00	\$5,000.00
5-0500	Office Equipment	\$2,651.99	\$671.41	\$2,658.63	\$3,000.00
5-0700	Furniture				
5-1309	Data Processing Software	\$50,171.75	\$40,781.98	\$44,891.00	\$57,000.00
CAPITAL OUTLAY TOTAL		\$75,355.06	\$41,586.14	\$70,653.46	\$67,000.00

TOTAL EXPENDITURES	\$515,056.15	\$494,022.56	\$524,609.36	\$612,400.00
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LINCOLN
Budget Worksheet 2023/2024
0100 GENERAL

608-00

PLANNING COMMISSION	Actual Expenses	Actual Expenses	Actual Expenses	Adopted
	2020-2021	2021-2022	2022-2023	2023-2024

Operating Expenses					
2-0100	Postal Service	\$55.00	\$58.00	\$63.00	66.00
2-1100	GIS Contract	\$795.00	\$795.00	\$835.00	835.00
2-1200	Office Equipment - Repair				
2-1701	Meals			\$34.90	160.00
2-1702	Lodging			\$719.70	1,800.00
2-1703	Travel Expense - Commercial				
2-1704	Mileage Allowance	\$1,083.74	\$1,053.96	\$2,074.35	2,500.00
2-1801	Dues, Sub., Reg., ETC.	\$524.80	\$1,063.85	\$1,377.99	1,500.00
2-2000	Printing & Publishing	\$64.19	\$103.45	\$119.78	480.00
2-2502	Comp Plan			\$12,722.45	55,000.00
2-4405	Planning Contract	\$36,490.00	\$38,679.00	\$40,226.00	41,835.00
OPERATING EXPENSES TOTAL		\$39,012.73	\$41,753.26	\$58,173.17	104,176.00

Supplies and Materials					
3-0101	Supplies - Office	\$563.57	\$165.29	\$389.60	700.00
3-0118	Stationery/Envelopes				
3-0128	Supplies - Data Processing				
SUPPLIES AND MATERIALS TOTAL		\$563.57	\$165.29	\$389.60	700.00

TOTAL EXPENDITURES	\$39,576.30	\$41,918.55	\$58,562.77	\$104,876.00
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LINCOLN
Budget Worksheet 2023/2024
0100 GENERAL

610-00

INFORMATION TECHNOLOGY

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Operating Expenses

2-1100	ISP				
2-1101	MIPS	\$32,900.28	\$33,412.92	\$33,999.72	\$34,800.00
2-1102	Contract Services	\$14,823.72	\$77,502.14	\$90,025.31	\$100,060.00
2-1704	Mileage Allowance				
	OPERATING EXPENSES TOTAL	\$47,724.00	\$110,915.06	\$124,025.03	\$134,860.00

Supplies and Materials

3-0101	Supplies - Office		\$66.99	\$1,375.57	\$125.00
3-0128	Other Office Supplies	\$1,527.36	\$1,028.05	\$2,964.86	\$5,500.00
	SUPPLIES AND MATERIALS TOTAL	\$1,527.36	\$1,095.04	\$4,340.43	\$5,625.00

Capital Outlay

5-0300	Equipment	\$22,508.64	\$42,571.27	\$50,870.44	\$35,725.00
5-0312	GIS				
5-0315	AS400				
5-1103	Server			\$4,431.97	
5-1305	IT Software				
5-1309	Software	\$28,764.71	\$11,119.87	\$10,475.67	\$32,280.00
	CAPITAL OUTLAY TOTAL	\$51,273.35	\$53,691.14	\$65,778.08	\$68,005.00

TOTAL EXPENDITURES	\$100,524.71	\$165,701.24	\$194,143.54	\$208,490.00
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LINCOLN
Budget Worksheet 2023/2024
0100 GENERAL

616-00

ADV - INS - BONDS - ETC

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Bugeted Expenses 2023-2024
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Personal Services

1-0801	Workers Compensation Insurance	\$304,841.00	\$92,202.75	\$328,359.00	\$248,372.00
1-0803	Insurance Premium - Group	\$1,848,380.96	\$1,845,506.01	\$2,205,659.01	\$2,756,000.00
1-0804	Life Insurance		\$2,402.94	\$3,506.78	\$5,000.00
1-0805	Disability		\$382.68	\$739.30	\$2,000.00
1-0808	Cash In Lieu- Health	\$140,400.00	\$154,800.00	\$164,800.00	\$175,000.00
1-0809	Dental Insurance	\$2,289.52	\$28,251.40	\$33,630.92	\$42,000.00
1-0810	MASA Progam		\$7,275.00	\$13,000.00	\$22,000.00
1-1611	Employee Benefits Refund		\$1,759.02	\$3,583.27	\$5,000.00
	PERSONAL SERVICES TOTAL	\$2,295,911.48	\$2,132,579.80	\$2,753,278.28	\$3,255,372.00

Operating Expenses

2-0601	Insurance - Liability & other insurance	\$451,390.00	\$137,984.75	\$381,793.28	\$401,492.00
2-0602	Insurance - Physical Damage				\$0.00
2-2000	Printing & Publishng	\$29,942.32	\$44,920.69	\$32,623.72	\$55,000.00
2-9900	Insurance/Miscellaneous		\$7,785.42	\$430.92	\$7,500.00
2-9100	Insurance Consultant		\$5,000.00		\$0.00
	OPERATING EXPENSES TOTAL	\$481,332.32	\$195,690.86	\$414,847.92	\$463,992.00

	TOTAL EXPENDITURES	\$2,777,243.80	\$2,328,270.66	\$3,168,126.20	\$3,719,364.00
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LINCOLN
 Budget Worksheet 2023/2024
 0100 GENERAL

618-00

FEDERAL PAYROLL (O.A.S.I.)
Actual Expenses 2020-2021
Actual Expenses 2021-2022
Actual Expenses 2022-2023
Adopted 2023-2024

Personal Services

1-1000	O.A.S.I., (County's Share - General)	\$537,496.52	\$573,248.73	\$613,528.75	\$707,000.00
	PERSONAL SERVICES TOTAL	\$537,496.52	\$573,248.73	\$613,528.75	\$707,000.00

TOTAL EXPENDITURES
\$537,496.52
\$573,248.73
\$613,528.75
\$707,000.00

LINCOLN
Budget Worksheet 2023/2024
0100 GENERAL

621-00

CLERK OF DISTRICT COURT

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Personal Services

1-0100	Official's Salary	67,284.24	68,455.32	74,909.67	79,900.00
1-0201	Deputy's Salary	45,143.75	41,137.23	51,525.29	58,000.00
1-0202	Deputy Salary-Other	32,105.52	13,571.92	30,728.90	39,100.00
1-0203	Overtime/Special	11.58	26.25	21.61	1,000.00
1-0305	Regular Time Salary - Clerical	78,865.10	103,111.29	88,052.58	125,000.00
1-0327	Mental Health Board - Salary	7,050.00	9,975.00	5,400.00	12,000.00
1-0405	Part-Time Salary - Clerical	4,605.25			
1-0502	Holiday Pay	7,344.00	7,850.58	7,577.44	10,000.00
	PERSONAL SERVICES TOTAL	\$242,409.44	\$244,127.59	\$258,215.49	\$325,000.00

Operating Expenses

2-0100	Postal Service	\$35.53	\$22.90	\$47.51	\$4,000.00
2-1100	Data Processing Costs - Computer				\$500.00
2-1200	Office Equipment Repair			\$279.67	\$500.00
2-1600	Other Equipment Repair			\$109.00	\$200.00
2-1701	Meals	\$125.00	\$19.00	\$60.20	\$300.00
2-1702	Lodging		\$229.90	\$547.90	\$1,000.00
2-1704	Mileage Allowance	\$88.48	\$168.31	\$298.10	\$1,000.00
2-1710	Convention/Workshop Expense		\$150.00	\$150.00	\$200.00
2-1801	Dues, Sub., Registration, Etc....	\$512.80	\$125.00	\$125.00	\$400.00
2-2000	Printing & Publishing		\$554.85		\$600.00
2-2544	Maintenance Agreements	\$794.02	\$791.68	\$1,000.82	\$1,500.00
2-2600	Court Costs	\$21,145.00	\$19,751.00	\$16,838.00	\$22,000.00
2-2608	Court Costs	\$347.36	\$880.73	\$1,111.74	\$1,500.00
2-2700	Mental Health Board Costs	\$250.00	\$250.00		\$1,000.00
2-2807	Other Medical Costs				
	OPERATING EXPENSES TOTAL	\$23,298.19	\$22,943.37	\$20,567.94	\$34,700.00

LINCOLN
Budget Worksheet 2023/2024
0100 GENERAL

621-00

CLERK OF DISTRICT COURT

Actual Expenses	Actual Expenses	Actual Expenses	Adopted
2020-2021	2021-2022	2022-2023	2023-2024

Supplies and Materials

3-0101	Supplies - Office	\$6,757.24	\$4,967.91	\$11,412.84	\$11,000.00
3-0118	Stationery/Envelopes	\$602.44	\$321.91	\$169.95	\$800.00
3-0128	Supplies - Data Processing				\$200.00
SUPPLIES AND MATERIALS TOTAL		\$7,359.68	\$5,289.82	\$11,582.79	\$12,000.00

Equipment Rental

4-0200	Rental - Office Equipment	\$1,430.00	\$1,560.00	\$1,880.00	\$2,100.00
4-0503	Underground Storage Vault Storage	\$280.95	\$200.00	\$200.00	\$500.00
EQUIPMENT RENTAL TOTAL		\$1,710.95	\$1,760.00	\$2,080.00	\$2,600.00

Capital Outlay

5-0315	Data Processing Equipment		\$819.80		\$500.00
5-0500	Office Equipment	\$5,606.56	\$43.79	\$2,320.00	\$1,000.00
5-0502	Courtroom Tech			\$326.03	\$1,000.00
5-0505	Courtroom Furniture				\$1,000.00
6-0700	Furniture			\$2,229.93	\$1,500.00
5-1100	Other Office Equipment				\$0.00
5-1309	Data Processing Software				\$0.00
CAPITAL OUTLAY TOTAL		\$5,606.56	\$863.59	\$4,875.96	\$5,000.00

TOTAL EXPENDITURES	\$280,384.82	\$274,984.37	\$297,322.18	\$379,300.00
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LINCOLN
Budget Worksheet 2023/2024
0100 GENERAL

622-00

COUNTY COURT SYSTEM

Actual Expenses Actual Expenses Actual Expenses Adopted
2020-2021 2021-2022 2022-2023 2023-2024

Operating Expenses

2-0100	Postal Service				\$0.00
2-0200	Telephone Service				\$0.00
2-1200	Office Equipment Repair				\$0.00
2-1600	Other Equipment Repair	\$142.00	\$1,285.62	\$445.34	\$3,150.00
2-1801	Dues, Sub., Reg., ETC.	\$929.60	\$723.27	\$1,677.09	\$2,100.00
2-2000	Printing & Publishing	\$1,086.38	\$788.09	\$4,627.94	\$6,280.00
2-2602	County Court Costs	\$33.14		\$1,600.00	\$1,600.00
2-3020	Status Offenders (Med. & Eval.)				
	OPERATING EXPENSES TOTAL	\$2,191.12	\$2,796.98	\$8,350.37	\$13,130.00

Supplies and Materials

3-0101	Supplies - Office	\$9,177.52	\$16,091.62	\$13,852.84	\$14,235.00
3-0118	Stationery/Envelopes	\$1,279.60	\$639.80	\$2,111.89	\$3,100.00
3-0128	Supplies - Data Processing	\$18,174.73	\$2,645.07	\$289.07	\$1,730.00
	SUPPLIES AND MATERIALS TOTAL	\$28,631.85	\$19,376.49	\$16,253.80	\$19,065.00

Capital Outlay

5-0315	Data Processing Equipment	\$3,150.00	\$4,392.99	\$4,200.00	\$5,100.00
5-0500	Office Equipment	\$1,203.69	\$965.66		\$1,200.00
5-0700	Furniture	\$7,933.55	\$11,538.52	\$3,538.24	\$3,270.00
5-1309	Data Processing Software	\$2,740.00	\$2,642.00	\$3,000.00	\$7,060.00
	CAPITAL OUTLAY TOTAL	\$15,027.24	\$19,539.17	\$10,738.24	\$16,630.00

TOTAL EXPENDITURES \$45,850.21 \$41,712.64 \$35,342.41 \$48,825.00

LINCOLN
Budget Worksheet 2023/2024
0100 GENERAL

624-00

DISTRICT COURT

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Personal Services

1-0203	Overtime/Special				
1-0305	Regular Time Salary - Clerical	\$58,937.10	\$60,804.00	\$96,471.98	\$104,815.00
1-0502	Holiday Pay				
1-0700	Excess Sick Pay				
1-0801	Workman's Comp				
PERSONAL SERVICES TOTAL		\$58,937.10	\$60,804.00	\$96,471.98	\$104,815.00

Operating Expenses

2-1704	Mileage Allowance				
2-1801	Dues, Sub., Reg., ETC.				
2-2601	District Court Costs				
2-6700	County Law Library				
OPERATING EXPENSES TOTAL		\$0.00	\$0.00	\$0.00	\$0.00

Supplies and Materials

3-0101	Supplies - Office	\$2,230.65	\$1,561.26	\$3,828.48	\$5,800.00
SUPPLIES AND MATERIALS TOTAL		\$2,230.65	\$1,561.26	\$3,828.48	\$5,800.00

Capital Outlay

5-0500	Office Equipment	\$675.11		\$2,923.27	\$4,000.00
5-0700	Furniture	\$2,512.00		\$7,547.00	\$10,000.00
CAPITAL OUTLAY TOTAL		\$3,187.11	\$0.00	\$10,470.27	\$14,000.00

TOTAL EXPENDITURES	\$64,354.86	\$62,365.26	\$110,770.73	\$124,615.00
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PUBLIC DEFENDER

LINCOLN

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Personal Services

1-0100	Official's Salary	\$67,284.24	\$68,455.32	\$73,039.71	\$75,923.00
1-0201	Deputy's Salary #4	\$52,750.02	\$58,250.01	\$71,083.82	\$65,759.00
1-0202	Deputy's Salary #1	\$57,330.63	\$40,247.94	\$56,145.00	\$66,709.00
1-0203	Overtime/Special		\$1,054.68	\$384.14	
1-0204	Deputy Juvenile/Mental Health #2	\$60,760.62	\$63,865.98	\$68,659.08	\$72,909.00
1-0205	Deputy Salary - Juvenile #5		\$47,500.00	\$63,645.00	\$67,589.00
1-0305	Regular Time Salary - Clerical	\$57,412.31	\$60,654.82	\$65,701.89	\$73,630.00
1-0317	Investigator		\$85.00	\$202.20	\$8,000.00
1-0405	Deputy Salary - Juvenile #3	\$59,096.48	\$61,786.64	\$65,679.87	\$71,108.00
1-0415	Part-Time Secretary Clerical	\$31,651.34	\$35,644.93	\$42,029.36	\$48,025.00
1-0502	Holiday Pay	\$3,387.00	\$3,159.12	\$3,643.52	\$5,000.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	\$389,672.64	\$440,704.44	\$510,213.59	\$554,652.00

Operating Expenses

2-2401	Crt. Appointed Counsel - Contract				
2-2405	Public Defender's Contract	\$66,633.53	\$74,254.20	\$79,202.49	\$80,700.00
2-2414	Juvenile Court Council				
2-2504	Child Support/Paternity	\$6,996.41	\$7,796.28	\$9,818.55	\$9,818.00
2-4420	Mental Health	\$29,814.03	\$33,225.48	\$36,299.04	\$36,299.00
	OPERATING EXPENSES TOTAL	\$103,443.97	\$115,275.96	\$125,320.08	\$126,817.00

Supplies and Materials

3-0101	Supplies - Office	\$8,551.99	\$12,661.70	\$8,978.62	\$7,500.00
	SUPPLIES AND MATERIALS TOTAL	\$8,551.99	\$12,661.70	\$8,978.62	\$7,500.00

TOTAL EXPENDITURES	\$501,668.60	\$568,642.10	\$644,512.29	\$688,969.00
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LINCOLN
Budget Worksheet 2023/2024
0100 General

641-00

BUILDING & GROUNDS

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Personal Services

1-0203	Overtime/Speical	\$2,709.86	\$3,407.96	\$4,228.89	\$4,500.00
1-0301	Reg Time Salary - Administration	\$41,979.05	\$45,091.72	\$60,649.36	\$58,695.00
1-0306	Regular Time Salary - Custodial	\$141,738.74	\$148,492.25	\$182,740.47	\$234,505.00
1-0406	Part-Time Salary - Custodial	\$2,257.50			
1-1100	Uniform Allowance				
1-0502	Holiday Pay	\$8,183.84	\$8,544.00	\$9,433.68	\$10,000.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	\$196,868.99	\$205,535.93	\$257,052.40	\$307,700.00

Operating Expenses

2-0501	Lights	\$75,190.13	\$64,317.52	\$76,865.77	\$80,000.00
2-0503	Heating Fuels	\$2,724.48	\$4,404.50	\$11,242.64	\$12,000.00
2-0505	Garbage	\$9,559.67	\$6,352.93	\$7,240.39	\$8,000.00
2-1300	Building Repair	\$10,097.97	\$13,958.22	\$33,328.61	\$30,000.00
2-1600	Other Equipment Repair	\$1,571.58	\$1,902.58	\$2,359.85	\$3,500.00
2-1620	Janitorial Equipment Repair				\$0.00
2-1640	Elevator Repair				\$1,000.00
2-1650	Grounds Care	\$9,759.60	\$9,656.21	\$6,687.99	\$10,000.00
2-1704	Mileage	\$195.50			\$500.00
2-1801	Dues, Sub., Registration, Etc....	\$316.00	\$150.00	\$139.00	\$500.00
2-0506	New Generator Maintenance				
2-2544	Maintenance Agreements	\$24,046.00	\$23,618.42	\$19,841.62	\$24,000.00
	OPERATING EXPENSES TOTAL	\$133,460.93	\$124,360.38	\$157,705.87	\$169,500.00

Supplies and Materials

3-0101	Supplies-Office	\$239.26	\$340.78	\$720.48	\$500.00
3-0102	Supplies-Chemical	\$2,748.71	\$2,741.06	\$2,385.74	\$3,000.00
3-0103	Supplies, Janitorial	\$17,049.75	\$14,874.20	\$18,983.81	\$19,000.00
3-0106	Shop & Building Supplies	\$10,983.54	\$11,233.26	\$12,873.07	\$13,000.00
3-0109	Shop Tools	\$140.20	\$1,701.29	\$943.89	\$1,500.00
	SUPPLIES AND MATERIALS TOTAL	\$31,161.46	\$30,890.59	\$35,906.99	\$37,000.00

Equipment Rental

LINCOLN
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		Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
BUILDING & GROUNDS					
4-0300	Rental - Equipment			\$94.16	\$500.00
	EQUIPMENT RENTAL TOTAL	\$0.00	\$0.00	\$94.16	\$500.00
Capital Outlay					
5-0264	Building Materials	\$974.05	\$3,534.61	\$2,273.31	\$3,000.00
5-0308	Snow Moving Equipment	\$221.33	\$65.98	\$379.97	\$5,500.00
5-0312	Sprinkler System	\$637.18	\$1,004.19	\$929.78	\$1,500.00
5-0314	Lawn Equipment	\$492.99		\$394.89	\$1,000.00
5-0319	Janitorial Equipment		\$383.95		\$1,000.00
	CAPITAL OUTLAY TOTAL	\$2,325.55	\$4,988.73	\$3,977.95	\$12,000.00
TOTAL EXPENDITURES		\$363,816.93	\$365,775.63	\$454,737.37	\$526,700.00

LINCOLN
Budget Worksheet 2023/2024
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Grounds Jail

Actual
Expenses Actual Expenses Actual Expenses Adopted
2020-2021 2021-2022 2022-2023 2023-2024

Personal Services

1-0203	Overtime/Special	\$186.63	\$491.04	\$285.35	\$200.00
1-0306	Regular Time Salary - Custodial	\$59,677.45	\$63,508.02	\$73,476.00	\$81,498.00
1-0406	Part-Time Salary - Custodial				
1-0502	Holiday Pay	\$2,702.08	\$2,710.88	\$3,184.64	\$3,250.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	\$62,566.16	\$66,709.94	\$76,945.99	\$84,948.00

Operating Expenses

2-0501	Lights, Water & Sewer				
2-0503	Heating Fuels				
2-0505	Garbage		\$4,356.22	\$6,386.39	\$6,800.00
2-1300	Building Repair	\$47,559.44	\$57,104.56	\$75,852.22	\$70,000.00
2-1600	Other Equipment Repair	\$12,286.85	\$15,162.86	\$13,726.89	\$15,000.00
2-1650	Grounds Care	\$486.00	\$2,041.81	\$9,430.80	\$6,000.00
2-1801	Dues, Sub., Registration, Etc....		\$119.00		
2-2544	Maintenance Agreements	\$7,542.00	\$16,584.00	\$15,784.67	\$17,000.00
	OPERATING EXPENSES TOTAL	\$67,874.29	\$95,368.45	\$121,180.97	\$114,800.00

Supplies and Materials

3-0102	Supplies-Chemical	\$1,931.05	\$2,836.65	\$1,197.00	\$2,500.00
3-0103	Supplies, Janitorial	\$14,558.38	\$16,868.61	\$13,828.47	\$20,000.00
3-0106	Shop & Building Supplies	\$8,427.88	\$10,928.80	\$15,557.05	\$16,000.00
3-0109	Shop Tools Shop & Bldging supplies	\$52.94	\$1,059.37	\$527.50	\$1,500.00
	SUPPLIES AND MATERIALS TOTAL	\$24,970.25	\$31,693.43	\$31,110.02	\$40,000.00

Equipment Rental

4-0300	Rental - Equipment	\$220.66	\$47.08		\$500.00
	EQUIPMENT RENTAL TOTAL	\$220.66	\$47.08	\$0.00	\$500.00

Capital Outlay

5-0308	Snow Moving Equipment				\$500.00
5-0312	Sprinkler System	\$454.00	\$138.00		\$500.00

See summary of significant forecast assumptions and accountants' compilation report

LINCOLN
Budget Worksheet 2023/2024
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Grounds Jail

Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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5-0314	Lawn Equipment				\$500.00
5-0319	Janitorial Equipment		\$175.48		\$1,000.00
CAPITAL OUTLAY TOTAL		\$454.00	\$313.48	\$0.00	\$2,500.00

TOTAL EXPENDITURES	\$156,085.36	\$194,132.38	\$229,236.98	\$242,748.00
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LINCOLN
Budget Worksheet 2023/2024
0100 General

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AGRICULTURAL EXTENSION AGENT

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	ADOPTED 2023-2024
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Personal Services

1-0202	Salary - Extention Asst County	\$27,991.52	\$32,857.97	\$15,454.06	\$35,520.00
1-0203	Overtime/Special	\$1,510.37	\$3,130.01	\$3,152.34	\$3,155.00
1-0305	Clerical Salary	\$58,681.23	\$58,342.92	\$63,680.58	\$68,000.00
1-0306	Part-Time Salary	\$5,597.50	\$4,488.00	\$4,946.47	\$4,315.00
1-0502	Holiday Pay	\$3,696.86	\$4,102.68	\$2,848.42	\$2,850.00
1-0801	Workman's Comp				
PERSONAL SERVICES TOTAL		\$97,477.48	\$102,921.58	\$90,081.87	\$113,840.00

Operating Expenses

2-0100	Postal Service	\$1,658.10	\$1,815.84	\$1,869.69	\$1,900.00
2-0200	Telephone Service	\$2,622.58	\$3,025.03	\$2,618.77	\$2,700.00
2-1200	Equipment Repair				\$305.00
2-1300	Building Repair	\$75.00		\$687.50	\$600.00
2-1704	Travel Expense	\$474.04	\$2,462.58	\$4,208.74	\$4,250.00
2-1708	Board Members Expenses	\$161.74	\$100.00	\$155.00	\$155.00
2-1801	Dues, Sub., Registration, Etc....	\$1,250.95	\$1,363.99	\$1,787.73	\$1,800.00
2-2544	Maintenance Agreements	\$3,585.13	\$7,205.01	\$7,822.73	\$7,825.00
OPERATING EXPENSES TOTAL		\$9,827.54	\$15,972.45	\$19,150.16	\$19,535.00

Supplies and Materials

3-0101	Supplies/Stationery	\$6,660.59	\$6,788.18	\$9,242.02	\$7,000.00
3-0124	Program Supplies				
SUPPLIES AND MATERIALS TOTAL		\$6,660.59	\$6,788.18	\$9,242.02	\$7,000.00

Equipment Rental

4-0200	Technology	4,508.64	4,291.96	4,771.07	4,800.00
4-0202	Copier Lease	3,519.48	3,519.48	3,519.48	3,525.00
4-0500	Building Rental	10,177.20	9,000.00	10,100.00	10,200.00
EQUIPMENT RENTAL TOTAL		18,205.32	16,811.44	18,390.55	18,525.00

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Capital Outlay

5-0301	Cars	\$2,591.08	\$4,858.00	\$6,338.90	\$6,400.00
5-0381	New Equipment	\$13,048.96	\$3,747.36	\$5,672.84	\$5,700.00
	CAPITAL OUTLAY TOTAL	\$15,640.04	\$8,605.36	\$12,011.74	\$12,100.00

TOTAL EXPENDITURES \$147,810.97 \$151,099.01 \$148,876.34 \$171,000.00

LINCOLN
Budget Worksheet 2023/2024
0100 GENERAL

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PHOTOSTAT DEPARTMENT

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Personal Services

1-0203	Overtime/Special				
1-0301	Regular Salary - Administrator				
1-0305	Regular Time Salary - Clerical	\$33,773.50	\$27,207.91	\$29,582.23	\$35,000.00
1-0405	Part-Time Salary - Clerical				\$0.00
1-0502	Holiday Pay	\$1,440.48	\$1,222.47	\$1,232.84	\$1,500.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	\$35,213.98	\$28,430.38	\$30,815.07	\$36,500.00

Operating Expenses

2-1200	Office Equipment - Repair	\$475.00	\$435.16	\$3,500.33	\$2,500.00
2-2544	Service Agreement	\$2,736.26	\$2,820.66	\$1,750.85	\$3,500.00
2-2571	Microfilm Processing	\$1,903.45	\$2,762.65	\$3,964.30	\$6,000.00
	OPERATING EXPENSES TOTAL	\$5,114.71	\$6,018.47	\$9,215.48	\$12,000.00

Supplies and Materials

3-0101	Supplies - Office	\$2,029.91	\$509.14	\$108.31	\$1,500.00
3-0117	Supplies - Microfilm	\$219.79			
3-0118	Paper Supplies	\$3,406.87	\$3,367.56	\$3,037.76	\$5,000.00
3-0128	Supplies - Photostat		\$85.56		
	SUPPLIES AND MATERIALS TOTAL	\$5,656.57	\$3,962.26	\$3,146.07	\$6,500.00

Equipment Rental

4-0200	Lease - Equipment - Office		\$1,950.00	\$1,950.00	\$1,950.00
	EQUIPMENT RENTAL TOTAL	\$0.00	\$1,950.00	\$1,950.00	\$1,950.00

Capital Outlay

5-0500	Office Equipment				\$10,000.00
5-0700	Contingency				
	CAPITAL OUTLAY TOTAL	\$0.00	\$0.00	\$0.00	\$10,000.00

TOTAL EXPENDITURES	\$45,985.26	\$40,361.11	\$45,126.62	\$66,950.00
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LINCOLN
Budget Worksheet 2023/2024
0100 GENERAL

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COUNTY SHERIFF

Actual Expenses Actual Expenses Actual Expenses Adopted
2020-2021 2021-2022 2022-2023 2023-2024

Personal Services

1-0100	Official's Salary	\$84,105.36	\$85,569.18	\$96,909.41	\$106,290.00
1-0201	Deputy's Salary	\$74,073.66	\$75,498.36	\$80,070.36	\$88,400.00
1-0202	Deputy's Salaries - Others	\$1,285,427.67	\$1,360,317.46	\$1,406,825.01	\$1,706,000.00
1-0203	Overtime Salaries	\$42,979.16	\$59,469.10	\$59,433.56	\$75,000.00
1-0305	Regular Time Salary - Clerical	\$191,866.32	\$197,892.13	\$210,023.12	\$201,000.00
1-0317	Regular Time - Investigative				
1-0405	Part-Time Salary - Clerical				
1-0415	Grant Pay	\$45,615.75	\$59,202.52	\$61,450.00	\$70,000.00
1-0431	Salary - Security	\$962.50	\$2,423.75	\$1,420.00	\$2,000.00
1-0502	Holiday Pay				
1-0800	Education	\$2,859.00	\$2,456.00	\$2,580.00	\$3,000.00
1-0801	Workman's Comp				
1-0900	EMT				
1-1100	Uniform & Uniform Allowanced	\$11,906.90	\$9,528.69	\$16,443.35	\$12,000.00
	PERSONAL SERVICES TOTAL	\$1,739,796.32	\$1,852,357.19	\$1,935,154.81	\$2,263,690.00

Operating Expenses

2-0100	Postal Servies	\$732.02	\$688.20	\$482.45	\$1,200.00
2-0400	Radio Repair			\$190.00	\$3,000.00
2-1200	Office Equipment - Repair	\$194.28	\$177.00		\$2,000.00
2-1601	Other Equipment Repair - Auto	\$56,853.80	\$80,653.17	\$74,814.29	\$60,000.00
2-1602	Abandoned Vehicle Towing	\$1,677.90	\$2,634.90	\$1,267.50	\$2,500.00
2-1701	Meals	\$4,124.14	\$2,009.40	\$6,943.65	\$6,000.00
2-1702	Lodging	\$5,484.44	\$7,567.20	\$8,060.47	\$8,000.00
2-1703	Commerical Transportation				
2-1704	Mileage Allowance		\$550.00		
2-1712	Travel Expense - (Prisoners)				
2-1800	Sheriff's Costs Expenses		\$1,770.55	\$544.80	\$4,000.00
2-1801	Dues, Sub., Etc...	\$1,300.71	\$2,217.00	\$2,212.00	\$2,300.00
2-1806	Public Safety/Scuba				
2-1813	Co Sheriff - Motor Vehicle Inspection				

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0100 GENERAL

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COUNTY SHERIFF

Actual Expenses Actual Expenses Actual Expenses Adopted
2020-2021 2021-2022 2022-2023 2023-2024

2-2000	Printing & Publishing	\$150.00	\$885.24	\$1,036.50	\$1,400.00
2-2408	Evaluations	\$100.00			
2-2416	DARE Program Costs				
2-2515	Contracts	\$242,259.28	\$202,060.36	\$268,772.36	\$368,000.00
2-2901	County Sheriff's Fees	\$28,435.33	\$34,415.44	\$30,652.95	\$35,000.00
2-2906	Continuing Education	\$4,823.50	\$7,642.00	\$9,545.25	\$8,000.00
2-2914	Sheriff Reserve Officers				
2-2915	Sheriff's Posse				
2-3000	Medical	\$2,852.09	\$2,769.04	\$205.00	\$2,000.00
2-6070	CODE Project	\$1,813.32	\$1,808.30	\$1,880.29	\$2,000.00
	OPERATING EXPENSES TOTAL	\$350,800.81	\$347,847.80	\$406,607.51	\$505,400.00

Supplies and Materials

3-0101	Supplies - Office	\$7,265.43	\$5,418.39	\$5,323.34	\$5,800.00
3-0103	Supplies - Janitorial		\$122.78		
3-0104	Technical Supplies (Film Etc)	\$88.00		\$1,003.28	\$1,200.00
3-0112	Law Enforcement Supplies	\$187,605.55	\$21,463.41	\$18,222.54	\$20,000.00
3-0118	Stationery/Envelopes				
3-0128	Data Processing Supplies				
3-0209	Equipment - Fuel	\$60,050.34	\$86,491.60	\$85,406.59	\$105,000.00
3-0210	Equipment - Grease & Oil	\$5,925.09	\$5,272.01	\$6,206.99	\$6,000.00
3-0211	Equipment - Tire & Tire Repair	\$7,845.90	\$7,805.62	\$11,250.84	\$8,000.00
	SUPPLIES AND MATERIALS TOTAL	\$268,780.31	\$126,573.81	\$127,413.58	\$146,000.00

Equipment Rental

4-0200	Equipment Rental-Office				
	OPERATING EXPENSES TOTAL	\$0.00	\$0.00	\$0.00	\$0.00

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Budget Worksheet 2023/2024
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COUNTY SHERIFF

Actual Expenses	Actual Expenses	Actual Expenses	Adopted
2020-2021	2021-2022	2022-2023	2023-2024

Capital Outlay

5-0301	New Automobile	\$54,026.00	\$48,347.32	\$71,165.00	\$57,000.00
5-0311	Radio Equipment	\$21,784.86	\$5,739.16	\$1,538.67	\$10,000.00
5-0314	Law Equipment - Guns	\$11,882.78	\$32,312.45	\$14,897.30	\$15,000.00
5-0315	Data Processing Equipment	\$1,202.99		\$2,568.75	\$2,500.00
5-0318	Safety Equipment	\$45.00			\$1,000.00
5-0500	Office Equipment	\$1,741.40	\$679.84	\$1,852.91	\$1,200.00
5-0700	Furniture	\$1,563.00		\$1,524.00	\$1,000.00
5-1309	Data Processing Software	\$4,398.00	\$7,500.00		\$7,000.00
5-1311	Lease/Purchase Agreement				
	CAPITAL OUTLAY TOTAL	\$96,644.03	\$94,578.77	\$93,546.63	\$94,700.00

TOTAL EXPENDITURES	\$2,456,021.47	\$2,421,357.57	\$2,562,722.53	\$3,009,790.00
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LINCOLN
Budget Worksheet 2023/2024

0100 GENERAL

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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COUNTY ATTORNEY

Personal Services

1-0100	Official's Salary	\$107,654.76	\$109,528.44	\$116,833.62	\$121,480.00
1-0201	Deputy's Salary - Chief	\$34,056.24	\$37,083.38	\$66,473.07	
1-0202	Deputy's Salary - Others	\$265,007.52	\$267,786.26	\$335,802.48	\$477,450.00
1-0203	Overtime/Special	\$1,734.94	\$2,417.55	\$3,759.75	\$4,000.00
1-0204	Overtime/Special				
1-0301	Regular Time Salary - V/W Dir.				\$30,000.00
1-0305	Regular Time Salary - Clerical	\$209,437.86	\$228,079.99	\$261,091.31	\$291,370.00
1-0405	Part-Time Salary - Clerical				
1-0502	Holiday Pay	\$7,653.28	\$8,261.76	\$8,586.72	\$10,700.00
	PERSONAL SERVICES TOTAL	\$625,544.60	\$653,157.38	\$792,546.95	\$935,000.00

Operating Expenses

2-0100	Postal Service				
2-0200	Telephone Service				
2-1016	Photostat				
2-1200	Office Equipment Repair				
2-1600	Other Equipment Repair				\$3,000.00
2-1701	Meals		\$178.12	\$622.64	\$700.00
2-1702	Lodging		\$400.95	\$2,068.50	\$3,000.00
2-1703	Travel Expense - Commercial				
2-1704	Mileage Allowance		\$1,666.12	\$2,492.70	\$4,000.00
2-1801	Dues, Sub., Registration, Etc....	\$9,250.92	\$8,326.35	\$4,644.65	\$13,000.00
2-2000	Printing & Publishing	\$544.59	\$349.86	\$586.88	\$1,000.00
2-2350	Witness Fees				
2-2500	Consulting & Medical Fees	\$1,562.50	\$1,735.35	\$3,557.50	\$5,000.00
2-2600	Court Costs	\$5,966.72	\$7,607.22	\$3,903.46	\$8,000.00
2-8600	Coroner Costs		\$287.00		
2-8900	Autopsy Costs	\$30,734.29	\$62,121.00	\$26,120.75	\$55,000.00
	OPERATING EXPENSES TOTAL	\$48,059.02	\$82,671.97	\$43,997.08	\$92,700.00

Supplies and Materials

3-0101	Supplies - Office	\$7,460.74	\$4,545.85	\$5,451.42	\$7,500.00
3-0118	Stationery/Envelopes				
3-0128	Supplies - Data Processing				
	SUPPLIES AND MATERIALS TOTAL	\$7,460.74	\$4,545.85	\$5,451.42	\$7,500.00

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Capital Outlay

5-0315	Data Processing Equipment	\$1,142.46	\$1,191.90	\$2,007.61	\$3,000.00
5-0500	Office Equipment		\$46.00		\$500.00
5-0700	Furniture	\$236.92	\$745.52		\$2,000.00
5-1309	Data Processing Software	\$7,419.08	\$3,667.83	\$30,770.60	\$34,000.00
	CAPITAL OUTLAY TOTAL	\$8,798.46	\$5,651.25	\$32,778.21	\$39,500.00

TOTAL EXPENDITURES \$689,862.82 \$746,026.45 \$874,773.66 \$1,074,700.00

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653-00

COMMUNICATIONS CENTER (P.B.X.)		Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
Personal Services					
1-0203	Overtime/Special				
1-0305	Regular Time Salary - Clerical				
1-0405	Part-Time Salary - Clerical	\$23,532.77	\$23,503.98	\$28,316.22	\$30,000.00
1-0502	Holiday Pay				
	PERSONAL SERVICES TOTAL	\$23,532.77	\$23,503.98	\$28,316.22	\$30,000.00
Operating Expenses					
2-0100	Postal Service	\$90,000.00	\$115,101.35	\$114,064.76	\$145,000.00
2-0200	Local Telephone Service	\$11,728.66	\$14,043.96	\$14,886.86	\$16,000.00
2-0202	Long Distance Telephone	\$5,713.80	\$4,530.50	\$3,610.97	\$6,000.00
2-0203	T-1 Telephone Service				
2-1600	Other Equipment Repair				\$1,500.00
	OPERATING EXPENSES TOTAL	\$107,442.46	\$133,675.81	\$132,562.59	\$168,500.00
Supplies and Materials					
3-0101	Supplies - Office	\$19.85	\$110.10	\$49.85	\$150.00
	SUPPLIES AND MATERIALS TOTAL	\$19.85	\$110.10	\$49.85	\$150.00
Capital Outlay					
5-0500	Office Equipment				\$550.00
	CAPITAL OUTLAY TOTAL	\$0.00	\$0.00	\$0.00	\$550.00
	TOTAL EXPENDITURES	\$130,995.08	\$157,289.89	\$160,928.66	\$199,200.00

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		Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
MERIT COMMISSION					
Operating Expenses					
2-1701	Meals				\$50.00
2-1704	Mileage Allowance				\$50.00
2-2000	Printing & Publishing	\$128.08	\$135.87	\$126.52	\$250.00
2-2500	Consulting Fees (Expert)				\$800.00
	OPERATING EXPENSES TOTAL	\$128.08	\$135.87	\$126.52	\$1,150.00
Supplies and Materials					
3-0101	Supplies - Office				\$100.00
	SUPPLIES AND MATERIALS TOTAL	\$0.00	\$0.00	\$0.00	\$100.00
TOTAL EXPENDITURES		\$128.08	\$135.87	\$126.52	\$1,250.00

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CHILD SUPPORT DIVISION

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Personal Services

1-0201	Deputy's Salary - Chief	\$122,987.67	\$129,102.72	\$77,008.45	\$84,270.00
1-0203	Overtime/Special	\$1,479.78	\$1,625.94	\$2,277.03	\$2,000.00
1-0305	Regular Time Salary - Clerical	\$152,896.77	\$167,352.11	\$167,455.01	\$204,320.00
1-0405	Part-Time Salary - Clerical				
1-0502	Holiday Pay	\$6,727.04	\$7,616.32	\$6,745.84	\$9,090.00
	PERSONAL SERVICES TOTAL	\$284,091.26	\$305,697.09	\$253,486.33	\$299,680.00

Operating Expenses

2-1600	Other Equipment Repair				\$750.00
2-1701	Meals		\$160.56	\$144.59	\$300.00
2-1702	Lodging		\$1,116.00	\$1,263.15	\$1,500.00
2-1703	Travel Expense - Commercial				
2-1704	Mileage Allowance		\$1,308.32	\$616.25	\$1,500.00
2-1801	Dues, Sub., Reg., ETC.	\$1,827.72	\$2,160.70	\$1,136.35	\$2,500.00
2-2000	Printing & Publishing				
2-2600	Court Costs	\$689.08	\$1,066.49	\$1,210.75	\$1,500.00
2-7000	Microfilming/Photostat				
	OPERATING EXPENSES TOTAL	\$2,516.80	\$5,812.07	\$4,371.09	\$8,050.00

Supplies and Materials

3-0101	Supplies - Office	\$3,035.76	\$2,643.00	\$2,769.54	\$3,000.00
3-0118	Stationery/Envelopes				
3-0128	Supplies - Data Processing				\$500.00
	SUPPLIES AND MATERIALS TOTAL	\$3,035.76	\$2,643.00	\$2,769.54	\$3,500.00

Capital Outlay

5-0315	Data Processing Equipment			\$414.00	\$2,000.00
5-0500	Office Equipment	\$850.05			\$1,000.00
5-0700	Furniture				

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5-1305	Data Processing Software				\$2,500.00
	CAPITAL OUTLAY TOTAL	\$850.05	\$0.00	\$414.00	\$5,500.00

TOTAL EXPENDITURES \$290,493.87 \$314,152.16 \$261,040.96 \$316,730.00

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671-00

COUNTY JAIL

Actual Expenses Actual Expenses Actual Expenses Adopted
2020-2021 2021-2022 2022-2023 2023-2024

Personal Services

1-0202	Education Pay				
1-0203	Overtime Salaries	\$39,237.45	\$45,170.42	\$41,142.13	\$60,000.00
1-0305	Salary Reg Time Clerical	\$74,486.79	\$76,745.50	\$79,548.51	\$92,906.00
1-0307	Medical	\$85,520.11	\$111,631.90	\$85,312.66	\$122,000.00
1-0315	Reg Time Salary - Correctional	\$1,505,337.48	\$1,624,815.59	\$1,591,748.54	\$1,890,000.00
1-0341	Jail Supervisor	\$63,537.84	\$62,335.92	\$63,798.00	\$76,600.00
1-0405	Part-Time Salary				
1-0415	Salary Security				
1-0431	Security Pay				
1-0502	Hoilday Pay				
1-0800	Education	\$1,104.00	\$1,220.00	\$793.00	\$1,000.00
1-0900	EMT	\$120.00	\$60.00	\$20.00	\$150.00
1-1100	Uniform Allowance	\$10,059.98	\$13,984.83	\$4,602.76	\$9,000.00
	PERSONAL SERVICES TOTAL	\$1,779,403.65	\$1,935,964.16	\$1,866,965.60	\$2,251,656.00

Operating Expenses

2-0100	Postal Service	\$115.10	\$33.74	\$14.80	\$300.00
2-0500	Utilities	\$102,515.66	\$124,280.05	\$155,720.39	\$162,000.00
2-0505	Garbage				
2-1200	Office Equipment Repair		\$60.00		\$3,000.00
2-1300	Building Repair	\$505.00			\$1,000.00
2-1600	Other Equipment Repair	\$373.52	\$45.00	\$81.38	\$5,000.00
2-1601	Auto Repair	\$918.23	\$2,815.43	\$5,145.51	\$3,000.00
2-1701	Meals	\$619.49	\$552.13	\$645.93	\$3,000.00
2-1702	Lodging-Transports	\$188.69	\$421.16	\$3,945.26	\$2,000.00
2-1703	Commercial Transport				\$1,500.00
2-1704	Mileage				
2-1712	Travel Expense - Transports				\$1,000.00
2-1801	Dues, Subscriptions	\$300.00	\$3,339.52	\$440.00	\$500.00
2-1900	Food Contract	\$225,832.43	\$262,458.22	\$286,500.81	\$300,000.00
2-1901	Housing of Prisoners	\$300.00	\$2,800.00		

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COUNTY JAIL

Actual Expenses Actual Expenses Actual Expenses Adopted
2020-2021 2021-2022 2022-2023 2023-2024

2-1902	Laundry	\$4,645.40	\$6,986.73	\$7,135.47	\$8,000.00
2-1904	Prisoner's Clothing				
2-1906	Jail Supplies	\$8,987.18	\$15,824.39	\$9,780.50	\$13,000.00
2-1907	Kitchen Supplies	\$4,032.28	\$16,026.32	\$4,551.47	\$5,000.00
2-2000	Printing & Publishing	\$154.72	\$94.52	\$250.55	\$500.00
2-2408	Evaluation				
2-2515	Contracts	\$40,063.85	\$42,069.95	\$45,634.80	\$60,000.00
2-2906	Continuing Education (Training)	\$2,738.28	\$4,201.32	\$10,334.22	\$8,500.00
2-3000	Medical & Hospital	\$59,578.95	\$22,527.05	\$10,253.73	\$50,000.00
2-3300	Prescriptions	\$42,607.28	\$57,565.05	\$58,170.48	\$64,000.00
2-4110	Pest Control				
	OPERATING EXPENSES TOTAL	\$494,476.06	\$562,100.58	\$598,605.30	\$691,300.00

Supplies and Materials

3-0101	Supplies - Office	\$2,966.10	\$4,993.23	\$4,146.42	\$5,000.00
3-0102	Supplies - Chemical				\$500.00
2-0103	Supplies - Janitorial				\$500.00
2-0104	Supplies - Technical	\$16,358.32	\$8,227.04	\$175.00	\$6,500.00
3-0112	Supplies - Law Enforcement	\$20,026.18	\$18,967.32	\$16,734.74	\$17,000.00
3-0118	Stationery/Envelopes				
3-0127	Supplies - First Aid				
3-0136	Jail Commissary	\$215,945.24	\$272,564.29	\$236,304.80	\$280,000.00
3-0209	Fuel	\$2,956.87	\$6,585.79	\$14,419.34	\$15,000.00
3-0210	Grease				
3-0211	Tires & Tire Repair		\$566.28	\$1,517.04	\$1,000.00
	SUPPLIES AND MATERIALS TOTAL	\$258,252.71	\$311,903.95	\$273,297.34	\$325,500.00

Capital Outlay

5-0315	Data Processing Equipment	\$25.31	\$115.00	\$461.00	\$1,000.00
5-0500	Office Equipment	\$6,145.21	\$564.00	\$44.99	\$1,000.00
5-0700	Furniture	\$496.00	\$3,247.98	\$678.00	\$8,000.00
5-1000	Food-Beverage Equipment	\$1,016.30			

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COUNTY JAIL

Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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5-1103	Other Equipment	\$35,468.19	\$20,928.84	\$51,142.99	\$60,000.00
5-1309	Data Processing Software		\$832.50		\$1,000.00
	CAPITAL OUTLAY TOTAL	\$43,151.01	\$25,688.32	\$52,326.98	\$71,000.00

TOTAL EXPENDITURES	\$2,575,283.43	\$2,835,657.01	\$2,791,195.22	\$3,339,456.00
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DIST. PROBATION OFFICE

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Operating Expenses

2-0100	Postal Service	\$6,496.63	\$7,601.40	\$10,041.95	\$6,500.00
2-0200	Telephone - Fax	\$15,391.68	\$13,411.32	\$14,977.77	\$15,000.00
2-1200	Office Equipment Repair	\$14,541.00	\$12,084.00	\$18,166.80	\$18,000.00
2-1701	Meals				
2-1702	Lodging				
2-1703	Travel Expenses-Commercial				
2-1704	Mileage Allowance				
2-1801	Dues, Sub., Registration, ETC..	\$1,144.88			\$2,000.00
2-2000	Printing & Publishing	\$2,121.47	\$1,416.39	\$2,749.93	\$3,000.00
2-2600	Court Costs				
2-2601	Court Costs				
	OPERATING EXPENSES TOTAL	\$39,695.66	\$34,513.11	\$45,936.45	\$44,500.00

Supplies and Materials

3-0101	Supplies - Office	\$24,740.45	\$20,112.43	\$20,675.67	\$15,000.00
3-0103	Janitorial Supplies				
3-0118	Stationery/Envelopes				
3-0128	Supplies - Data Processing	\$9,536.91	\$11,747.56	\$14,262.44	\$12,000.00
	SUPPLIES AND MATERIALS TOTAL	\$34,277.36	\$31,859.99	\$34,938.11	\$27,000.00

Equipment Rental

4-0200	Rental-Equipment-Office	\$12,340.67	\$14,217.35	\$14,577.87	\$12,000.00
	EQUIPMENT RENTAL TOTAL	\$12,340.67	\$14,217.35	\$14,577.87	\$12,000.00

Capital Outlay

5-0315	Data Processing Equipment	\$20,143.07	\$27,929.10	\$19,077.18	\$25,000.00
5-0500	Office Equipment	\$7,947.92			\$10,000.00
5-0700	Furniture	\$1,070.97	\$7,578.17	\$1,876.15	\$4,500.00
5-1309	Data Processing Software				
5-1311	Lease/Purchase Agreement	\$38,218.00	\$32,230.00	\$41,599.00	\$35,000.00

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DIST. PROBATION OFFICE	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
CAPITAL OUTLAY TOTAL	\$67,379.96	\$67,737.27	\$62,552.33	\$74,500.00
TOTAL EXPENDITURES	\$153,693.65	\$148,327.72	\$158,004.76	\$158,000.00

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CITY-COUNTY FUND

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Operating Expenses

2-4428	Sutherland Library	\$2,309.00	\$2,355.00	\$2,402.00	\$2,450.00
2-4448	Road Maintenance	\$20,796.00	\$20,796.00	\$20,796.00	\$20,796.00
2-4451	Mutual Fire Organization				\$0.00
2-4452	Techology Adm.	\$131,910.91	\$127,109.16	\$229,047.67	\$248,000.00
2-9901	Humane Society	\$584.00	\$736.00	\$656.00	\$2,000.00
2-9902	North Platte Library	\$46,188.00	\$47,112.00	\$49,000.00	\$47,355.00
2-9920	Ambulance Rural	\$177,874.10	\$159,430.88	\$169,999.99	\$170,000.00
	OPERATING EXPENSES TOTAL	\$379,662.01	\$357,539.04	\$471,901.66	\$490,601.00

TOTAL EXPENDITURES	\$379,662.01	\$357,539.04	\$471,901.66	\$490,601.00
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Emergency Management

Actual Expenses	Actual Expenses	Actual Expenses	Budgeted Expenses
2020-2021	2021-2022	2022-2023	2023-2024

Personal Services

1-0200	Deputy - Dundy County	\$9,600.09	\$9,711.23	\$10,434.67	\$11,170.00
1-0202	Deputy - Hitchcock County	\$9,600.09	\$9,780.26	\$10,433.93	\$11,170.00
1-0203	Overtime/Special	\$156.43	\$492.04	\$179.86	\$3,500.00
1-0301	Regular Salary - Administration	\$55,041.71	\$57,378.36	\$62,175.00	\$75,000.00
1-0305	Regular Time Clerical	\$19,047.33	\$26,134.61	\$28,002.30	\$30,000.00
1-0405	Part-Time Salary - Clerical	\$6,564.68			
1-0502	Holiday Pay	\$923.04	\$1,148.64	\$1,119.04	\$2,000.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	\$100,933.37	\$104,645.14	\$112,344.80	\$132,840.00

Operating Expenses

2-0100	Postal Service	\$142.45	\$142.67	\$182.22	\$400.00
2-0200	Telephone Service	\$13,424.39	\$14,401.05	\$13,065.98	\$20,400.00
2-0206	Other Telephone Service		\$7,897.00		
2-0400	Siren Maintenance	\$1,319.21	\$2,403.38	\$2,476.30	\$5,000.00
2-0501	Tower Utilities	\$420.00	\$420.00	\$420.00	\$3,000.00
2-1200	Office Equipment Repair	\$66.59	\$13.92		\$3,100.00
2-1600	Other Equipment Repair - Radio	\$849.91	\$603.04	\$1,219.29	\$6,000.00
2-1601	Car Repairs	\$934.49	\$11,766.47	\$9,700.34	\$8,500.00
2-1701	Meals	\$3,059.38	\$4,409.81	\$5,049.14	\$8,025.00
2-1702	Lodging	\$2,514.21	\$3,248.17	\$5,413.12	\$9,550.00
2-1704	Mileage Allowance	\$205.28	\$701.65	\$323.63	\$2,800.00
2-1703	Commerical Travel				\$5,000.00
2-1751	SWPETR DUES ACCOUNT				\$2,100.00
2-1801	Dues, Sub., Registrations, ETC.	\$4,308.01	\$3,003.06	\$4,664.04	\$7,800.00
2-2000	Printing & Publishing	\$54.79	\$16.84	\$16.33	\$1,500.00
2-2515	Tower Maintenance	\$1,668.07	\$875.10	\$2,042.98	\$12,500.00
2-2555	URS User Fees	\$1,309.00	\$1,474.00	\$1,584.00	\$3,500.00
2-4434	Lincoln Co Cert Team	\$7,831.85	\$3,931.91	\$2,759.18	\$7,800.00
2-4436	Public Outreach	\$5,156.43	\$5,586.38	\$1,087.47	\$5,000.00

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2-4452	Technology Adm	\$653.89	\$1,975.81	\$1,936.11	\$3,000.00
2-8000	Refund Empg Funds to other Counties	\$10,105.91	\$15,262.20	\$13,459.75	\$15,000.00
	OPERATING EXPENSES TOTAL	\$54,023.86	\$78,132.46	\$65,399.88	\$129,975.00

Supplies and Materials

3-0101	Supplies - Office	\$3,892.90	\$6,361.68	\$5,540.83	\$8,000.00
3-0118	Stationery/Envelopes	\$112.35	\$30.00	\$122.90	\$250.00
3-0123	Safety Clothing	\$3,060.75	\$4,491.28	\$2,696.23	\$6,000.00
3-0128	Supplies - Data Processing	\$66.00			\$2,500.00
3-0209	Fuel & Oil	\$3,222.67	\$5,137.16	\$6,178.14	\$11,700.00
3-0400	Emergency Stockpile Supplies/Equip	\$21,123.73	\$24,234.86	\$47.86	\$7,000.00
	SUPPLIES AND MATERIALS TOTAL	\$31,478.40	\$40,254.98	\$14,585.96	\$35,450.00

Equipment Rental

4-0306	Tower Rental and Expense			\$558.75	\$800.00
4-0501	Rent & Utilties	\$5,134.21	\$4,966.97	\$4,739.06	\$6,000.00
	EQUIPMENT RENTAL TOTAL	\$5,134.21	\$4,966.97	\$5,297.81	\$6,800.00

Capital Outlay

5-0301	Vehicle		\$45,425.49	\$9,957.62	\$0.00
5-0303	Vehicle Equipment	\$7,719.95	\$8,826.52	\$15,786.91	\$14,000.00
5-0311	Radio Equipment	\$5,782.38	\$617.46	\$7,520.62	\$15,000.00
5-0315	Data Processing Equipment	\$15,391.88	\$12,774.06	\$24,470.72	\$22,375.00
5-0349	Hazard Mitigation Plan	\$9,562.12		\$50,925.00	\$1,575.00
5-0402	West Central NE Medical Reservr Cop	\$9,650.52	\$14,996.21	\$43,293.55	\$8,555.65
5-0403	2017 SHSP Fund	\$770.27			
5-0404	2018 SHSP Fund	\$6,401.15	\$3,209.70	\$542.75	
5-0405	2019 SHSP Fund	\$3,251.00	\$3,442.93	\$2,875.11	\$3,334.46
5-0406	2020 SHSP Funds-HazMat Group	\$91,501.40	\$122,219.94	\$60,662.39	\$32,965.84
5-0407	2021 SHSP Funds- HazMat Group		\$37,064.38	\$149,137.03	\$144,798.59
5-0408	2022SHSP Funds- HazMat Group			\$38,094.57	\$285,670.43
5-0409	2023 SHSP Funds-HazMat Group				376,285.00
5-0500	Office Equipment Repair	\$1,980.72	\$1,507.18	\$1,489.33	\$2,200.00
5-0555	Emergency Operation Ctr Equipment	\$3,544.96	\$3,479.60	\$7,611.37	\$10,000.00
5-0700	Furniture	\$6,400.00	\$26.35	\$258.00	\$2,000.03

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5-1309	Data Processing Software	\$794.49	\$106.99	\$106.99	\$2,470.00
	CAPITAL OUTLAY TOTAL	\$162,750.84	\$253,696.81	\$412,731.96	\$921,230.00
	TOTAL EXPENDITURES	\$354,320.68	\$481,696.36	\$610,360.41	\$1,226,295.00

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PREDATOR CONTROL

Personal Services

	Overtime/Special	\$1,000.00
1-0301	Administrative Salary	\$50,000.00
1-0801	Workman's Comp	
	PERSONAL SERVICES TOTAL	\$51,000.00

Operating Expenses

2-0100	Postal Service	\$200.00
2-0200	Telephone Service	\$1,000.00
2-1602	Pickup Repair	\$5,000.00
2-1630	Equipment Repair-4 Wheelers	\$3,000.00
2-1701	Meals	\$500.00
2-1702	Lodging	\$1,500.00
2-1704	Travel Allowance	\$500.00
2-1801	Dues,Sub, Registration	\$1,000.00
2-1805	Safety Equipment	\$1,000.00
2-9900	Misc	\$3,000.00
	Operating Expenses Total	\$16,700.00

Supplies and Materials

3-0100	Supplies	1,000.00
3-0102	Chemical Supplies	5,000.00
	Misc Supplies	5,000.00
3-0209	Vehicle Fuel	5,000.00
3-0210	Gease & Oil	2,000.00
3-0211	Equipment Tires & Repair	3,000.00
3-0118	Stationary/Envelopes	500.00
	SUPPLIES AND MATERIALS TOTAL	21,500.00

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Capital Outlay

5-0304	New Vehicles	\$30,000.00
5-0400	Trapping Equipment	\$3,000.00
5-0700	Furniture	\$1,000.00
	CAPITAL OUTLAY TOTAL	\$34,000.00

TOTAL EXPENDITURES **\$123,200.00**

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COUNTY SURVEYOR

Actual Expenses Actual Expenses Actual Expenses Adopted
2020-2021 2021-2022 2022-2023 2023-2024

Personal Services

1-0100	Official Salary	\$14,680.20	\$14,935.74	\$17,125.93	\$18,980.00
1-0203	Overtime/Special	276.27	\$121.00	\$194.25	200
2-0302	Regular Time - Surveying	\$37,685.56	\$40,233.07	\$44,594.76	\$52,100.00
1-0305	Part-Time Clerical				
1-0402	Part-Time Salary - Surveying				
1-0502	Holiday Pay	\$1,684.00	\$1,780.00	\$1,800.00	\$1,800.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	\$54,326.03	\$57,069.81	\$63,714.94	\$73,080.00

Operating Expenses

2-0100	Postal Service				
2-1200	Office Equipment Repiar		\$110.00		\$0.00
2-1402	Pickup Repair - Parts		\$102.77		\$0.00
2-1502	Pickup Repair - Labor		\$20.73		
2-1600	Other Equipment Repair	\$87.75	\$1,264.39	\$5.49	\$70.00
2-1701	Meals				
2-1702	Lodging	\$67.50	\$334.85	\$229.90	\$350.00
2-1704	Mileage Allowance	\$265.65	\$238.16	\$136.24	\$250.00
2-1801	Dues, Sub., Registration, ETC...	\$200.00	\$300.00	\$390.00	\$300.00
2-2000	Printing & Publishing				
2-2530	Survey				
2-7000	Microfilming/Photostat				
	OPERATING EXPENSES TOTAL	\$620.90	\$2,370.90	\$761.63	\$970.00

Supplies and Materials

3-0101	Supplies - Office	\$1,147.19	\$1,118.83	\$3,194.97	\$3,000.00
3-0129	Field Supplies	\$1,387.67	\$366.75	\$236.13	\$500.00
3-0209	Equipment - Fuel				
3-0210	Equipment - Grease & Oil			\$216.32	\$250.00
3-0211	Equip. Tire & Tire Repair		\$168.61	\$698.96	\$200.00

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COUNTY SURVEYOR

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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SUPPLIES AND MATERIALS TOTAL				
	\$2,534.86	\$1,654.19	\$4,346.38	<u>\$3,950.00</u>
Capital Outlay				
5-0302	Pickups		\$3,410.95	
3-0312	GPS System			\$1,000.00
5-0315	Data Processing Equip.	\$1,940.00		\$1,000.00
5-0400	Engineering & Tech. Equip.			\$1,000.00
5-0500	Office Equipment			
5-1309	Data Processing Software	\$5,084.66	\$3,685.26	\$2,920.26
	CAPITAL OUTLAY TOTAL	\$7,024.66	\$3,685.26	\$6,331.21
	TOTAL EXPENDITURES	\$64,506.45	\$64,780.16	\$75,154.16
			\$84,000.00	

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NOXIOUS WEEDS

Actual Expenses Actual Expenses Actual Expenses Adopted
2020-2021 2021-2022 2022-2023 2023-2024

Personal Services

1-0101	Board Member's Salary	\$2,200.00	\$2,000.00	\$2,200.00	\$3,000.00
1-0203	Overtime/Special	\$3,024.16	\$2,806.54	\$2,726.58	\$5,000.00
1-0301	Administrative Salary	\$39,345.04	\$42,747.93	\$48,828.83	\$58,000.00
1-0302	Asst Administrative	\$14,779.95	\$17,173.89	\$27,420.72	\$33,000.00
1-0308	Full Time Shop/Sprayer	\$2,723.09			\$38,000.00
1-0408	Part-Time Spraying	\$9,412.50	\$15,169.50	\$17,361.41	\$30,000.00
1-0502	Holiday Pay	\$1,902.00	\$1,879.36	\$3,191.44	\$6,000.00
1-0800	Continuing Education				
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	\$73,386.74	\$81,777.22	\$101,728.98	\$173,000.00

Operating Expenses

2-0100	Postal Service	\$161.00	\$229.00	\$396.17	\$700.00
2-0200	Telephone Service	\$1,154.45	\$1,154.32	\$1,328.22	\$2,000.00
2-0400	Radio/GPS Repair			\$34.62	\$500.00
2-0501	Lights	\$3,019.02	\$2,371.82	\$3,187.97	\$4,000.00
2-0503	Heating Fuels	\$1,310.76	\$2,355.41	\$2,945.86	\$4,000.00
2-0505	Garbage Hauling	\$7.50	\$15.00	\$15.00	\$30.00
2-1200	Office Equipment Repair			\$500.00	\$500.00
2-1300	Building Repair	\$385.62	\$283.80	\$13,094.14	\$15,000.00
2-1602	Equipment Repair - Pickup	\$851.70	\$368.61	\$1,878.25	\$2,500.00
2-1630	Equipment Repair-Spraying Equip.	\$1,120.34	\$1,001.83	\$2,215.94	\$5,000.00
2-1701	Meals		\$70.86	\$73.02	\$150.00
2-1702	Lodging	\$156.00	\$978.69	\$998.13	\$2,300.00
2-1704	Mileage Allowance	\$1,016.02	\$1,051.93	\$1,490.14	\$2,000.00
2-1801	Dues, Sub., Registration ETC...	\$1,080.00	\$1,671.07	\$1,995.81	\$3,600.00
2-1804	Machine for Hire				\$1,000.00
2-1805	Personal Safety Equipment		\$59.95	\$664.15	\$1,000.00
2-1762	Continuing Education				\$1,000.00
2-2000	Printing & Publishing	\$465.44	\$874.17	\$802.49	\$2,000.00

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OPERATING EXPENSES TOTAL	\$10,727.85	\$12,486.46	\$31,619.91	\$47,280.00
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Supplies and Materials

3-0101	Supplies - Office	\$553.82	\$775.05	\$994.23	\$2,000.00
3-0102	Supplies - Chemical	\$3,870.00	\$15,484.26	\$24,624.56	\$35,000.00
3-0103	Supplies - Janitorial	\$60.74	\$120.61	\$436.86	\$750.00
3-0106	Shop Supplies	\$822.28	\$792.35	\$1,302.56	\$2,000.00
3-0209	Machinery & Equipment Fuel	\$3,699.23	\$6,458.70	\$5,348.28	\$8,000.00
3-0210	Machinery & Equip - Grease & Oil	\$321.40	\$197.52	\$714.70	\$1,600.00
3-0211	Machinery & Equip- Tires & Repair	\$4,225.80	\$1,344.03	\$376.08	\$1,500.00
3-0212	Equipment Repairs - Commercial	\$2,000.00	\$718.14	\$398.74	\$13,000.00
	SUPPLIES AND MATERIALS TOTAL	\$15,553.27	\$25,890.66	\$34,196.01	\$63,850.00

Capital Outlay

5-1309	Techonlogy/Software				\$600.00
5-0200	Building Improvements		\$1,215.96	\$5,236.96	\$5,000.00
5-0300	Machine & Equipmet			\$38,401.47	\$40,000.00
5-0311	Radio Equipment/GPs			\$3,608.00	\$3,700.00
5-0500	Office Equipment			\$587.96	\$7,000.00
5-0600	Spraying Equipment	\$1,168.39		\$838.46	\$2,500.00
	CAPITAL OUTLAY TOTAL	\$1,168.39	\$1,215.96	\$48,672.85	\$58,800.00

TOTAL EXPENDITURES	\$100,836.25	\$121,370.30	\$216,217.75	\$342,930.00
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783-00

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Operating Expenses

2-0200	Pager Service				
2-1200	Existing EQ Repairs	\$2,575.85	\$1,304.90	\$500.00	\$2,500.00
2-1600	Boat Repairs				\$500.00
2-1701	Meals				
2-1702	Lodging				
2-1704	Mileage				
2-1801	Registration/Training	\$1,935.00	\$2,409.00	\$804.50	\$2,500.00
	OPERATING EXPENSES TOTAL	\$4,510.85	\$3,713.90	\$1,304.50	\$5,500.00

Supplies and Materials

3-0110	Small Tools & Equipment	\$4,743.95	\$3,861.39	\$4,613.95	\$6,000.00
3-0209	Fuel & Lubricants	\$208.42	\$78.01	\$204.23	\$500.00
	SUPPLIES AND MATERIALS TOTAL	\$4,952.37	\$3,939.40	\$4,818.18	\$6,500.00

Capital Outlay

5-0500	Paging System/Portable Radio	\$2,498.46	\$2,571.85	\$4,293.27	\$3,000.00
5-0700	New Equipment	\$6,568.37	\$5,813.84	\$4,614.22	\$6,000.00
	CAPITAL OUTLAY TOTAL	\$9,066.83	\$8,385.69	\$8,907.49	\$9,000.00

TOTAL EXPENDITURES	\$18,530.05	\$16,038.99	\$15,030.17	\$21,000.00
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801-00

COUNTY RELIEF

Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Operating Expenses

2-1703	Transportation-Commercial	\$1,507.25	\$1,210.40	\$2,262.30	\$5,000.00
2-3000	Medical & Hospital - Clients	\$305.00			\$15,000.00
2-3050	Emergency Relief - Transients				\$1,000.00
2-3100	Food-Clothing-Clients Service				\$1,000.00
2-3200	Rent & Fuel - Client Service		\$1,650.00		\$5,000.00
2-3400	County Burials	\$24,538.00	\$29,121.72	\$14,835.51	\$39,000.00
2-3510	Administration - Contract		\$774.25		\$1,500.00
	OPERATING EXPENSES TOTAL	\$26,350.25	\$32,756.37	\$17,097.81	\$67,500.00

Supplies and Materials

3-0101	Supplies - Office				\$300.00
	SUPPLIES AND MATERIALS TOTAL	\$0.00	\$0.00	\$0.00	\$300.00

Equipment Rental

4-0501	Rent - Office Space	\$44,724.96	\$44,724.96	\$44,724.96	\$0.00
	EQUIPMENT RENTAL TOTAL	\$44,724.96	\$44,724.96	\$44,724.96	\$0.00

TOTAL EXPENDITURES	\$71,075.21	\$77,481.33	\$61,822.77	\$67,800.00
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VETERAN'S SERVICE OFFICE

Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Personal Services

1-0203	Overtime/Special	\$39.05	\$26.03	\$29.86	\$500.00
1-0301	Administrative Salary	\$45,418.30	\$46,961.02	\$58,919.81	\$60,000.00
1-0305	Regular Time Salary - Clerical	\$27,533.06	\$29,253.08	\$30,705.49	\$50,000.00
1-0502	Holiday Pay	\$3,198.58	\$3,331.93	\$3,989.58	\$4,300.00
1-0801	Workman's Comp				
PERSONAL SERVICES TOTAL		\$76,188.99	\$79,572.06	\$93,644.74	\$114,800.00

Operating Expenses

2-1200	Office Equipment Repair	\$397.27	\$451.60	\$682.68	\$800.00
2-1701	Meals	\$132.13	\$104.38	\$96.51	\$600.00
2-1702	Lodging	\$962.90	\$828.90	\$976.85	\$1,400.00
2-1704	Mileage Allowance	\$1,399.47	\$465.98	\$775.26	\$2,000.00
2-1801	Dues, Sub., Registration ETC...	\$1,235.75	\$2,914.99	\$2,313.58	\$2,300.00
2-2000	Printing & Publishing	\$91.35	\$620.00	\$35.59	\$200.00
2-3050	Veteran's Aid Service				
OPERATING EXPENSES TOTAL		\$4,218.87	\$5,385.85	\$4,880.47	\$7,300.00

Supplies and Materials

3-0101	Supplies - Office	\$1,160.70	\$417.49	874.11-	\$1,000.00
3-0118	Stationery/Envelopes				\$0.00
SUPPLIES AND MATERIALS TOTAL		\$1,160.70	\$417.49	874.11-	\$1,000.00

Capital Outlay

5-0500	Office Equipment	\$69.89			\$4,000.00
5-1500	Grave Markers & Flags				\$500.00
CAPITAL OUTLAY TOTAL		\$69.89	\$0.00		\$4,500.00

TOTAL EXPENDITURES	\$81,638.45	\$85,375.40	\$97,651.10	\$127,600.00
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INSTITUTIONS

Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Operating Expenses

2-2801	Norfolk Regional Center	\$5,769.00	\$5,034.00	\$5,961.00	\$8,500.00
2-2802	Beatrice State Dev. Center	\$1,038.00			\$3,999.66
2-2805	Lincoln Regional Center	\$4,377.94	\$3,899.63	\$5,406.00	\$13,000.00
2-2807	Region II Human Services	\$136,965.00	\$139,704.24	\$142,807.08	\$147,091.34
	OPERATING EXPENSES TOTAL	\$148,149.94	\$148,637.87	\$154,174.08	\$172,591.00

TOTAL EXPENDITURES	\$148,149.94	\$148,637.87	\$154,174.08	\$172,591.00
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	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Personal Services

1-0203	Overtime/Special				
1-0301	Salary - Administration	\$58,577.34	\$61,916.70	\$63,096.30	\$40,000.00
1-0405	Part-Time Salary - Clerical				
1-0502	Holiday Pay				
1-0801	Workman's Comp				
1-0803	Insurance Premiums - Group				
1-0900	Retirement Contributions-Cnty Share				
1-1000	O.A.S.I. - Social Security				
	PERSONAL SERVICES TOTAL	\$58,577.34	\$61,916.70	\$63,096.30	\$40,000.00

Operating Expenses

2-0200	Telephone Service				
2-1701	Travel Expense - Meals				
2-1702	Travel Expense - Lodging				
2-1704	Mileage Allowance				
2-1801	Dues, Sub., Registration ETC...				
2-4423	Victims' Counseling				
	OPERATING EXPENSES TOTAL	\$0.00	\$0.00	\$0.00	\$0.00

Supplies and Materials

3-0101	Supplies - Office		\$270.80	\$2,500.00	
	SUPPLIES AND MATERIALS TOTAL	\$0.00	\$270.80	\$2,500.00	\$0.00

Capital Outlay

5-0500	Office Equipment		\$742.20		
5-0700	Furniture				
	CAPITAL OUTLAY TOTAL	\$0.00	\$742.20	\$0.00	\$0.00

Transfers

7-0500	Inter-Fund Transfer to General Fund				
	TRANSFER TOTAL	\$0.00	\$0.00	\$0.00	\$0.00

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839-00	VICTIM'S ASSISTANCE PROGRAM	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
	TOTAL EXPENDITURES	\$58,577.34	\$62,929.70	\$65,596.30	\$40,000.00

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900-00

RETIREMENT - (COUNTY'S SHARE)

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Personal Services

1-0900	CO's Share Retirement	\$492,290.64	\$524,005.24	\$567,569.13	\$624,800.00
1-0903	Prior Service	\$1,863.22	\$1,563.22	\$1,563.22	\$2,000.00
	PERSONAL SERVICES TOTAL	\$494,153.86	\$525,568.46	\$569,132.35	\$626,800.00

TOTAL EXPENDITURES	\$494,153.86	\$525,568.46	\$569,132.35	\$626,800.00
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950-00	EMPLOYMENT SECURITY	Actual Expense 2020-2021	Actual Expense 2021-2022	Actual Expense 2022-2023	Adopted 2023-2024
	Operating Expenses				
2-9000	Unemployment payments	\$5,626.57	\$153.70	\$10,000.00	\$13,000.00
	OPERATING EXPENSES	\$5,626.57	\$153.70	\$10,000.00	\$13,000.00
	TOTAL EXPENDITURES	\$5,626.57	\$153.70	\$10,000.00	\$13,000.00

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970-00

Miscellaneous-General

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Personal Services

1-0300	Salaries - Miscellaneous				\$0.00
1-1300	Cafeteria Plan	\$2,178.90	\$1,897.50	\$1,772.50	\$2,500.00
	PERSONAL SERVICES TOTAL	\$2,178.90	\$1,897.50	\$1,772.50	\$2,500.00

Operating Expenses

2-1002	Shredding	\$4,383.88	\$4,670.18	\$4,149.06	\$5,000.00
2-1150	LB 644 requirements			\$9,601.04	\$12,000.00
2-1701	Meals	\$66.50	\$14.53		\$100.00
2-1702	Lodging	\$192.00		\$472.85	\$500.00
2-1703	Travel - Commercial				\$0.00
2-1704	Mileage Allowance	\$335.86	\$336.00	\$427.85	\$1,000.00
2-1801	Dues, Sub., Registration, ETC	\$9,068.25	\$8,453.61	\$8,833.51	\$11,000.00
2-1806	Traffic Diversion	\$8,548.20		\$2,070.80	\$9,000.00
2-2301	Jury Fees - District Court	\$832.44	\$11,407.09	\$1,607.72	\$11,000.00
2-2302	Jury Fees - County Court	\$3,618.84	\$2,101.90		\$5,000.00
2-2351	Witness Fees - District Court		\$68.40		\$600.00
2-2352	Witness Fees - County Court	\$300.00	\$79.78	\$547.50	\$1,500.00
2-2400	Attorney Fees, for County			\$1,861.76	\$2,000.00
2-2401	Court Appointed Prosecutor		\$2,900.00		\$23,000.00
2-2405	Process Service/Court Costs	\$33,312.80	\$34,889.43	\$32,690.32	\$38,000.00
2-2406	Probate Adult GAL (Guard/Conserv)	\$59,555.47	\$54,083.32	\$6,875.13	\$10,000.00
2-2411	Ct. Appointed Counsel - Dist Court	\$18,383.69	\$37,115.66	\$5,141.58	\$40,000.00
2-2412	Criminal Defense Conflict Cases	\$141,310.91	\$132,790.13	\$110,811.00	\$158,000.00
2-2413	Ct. Appointed Counsel - Parents (3A)	\$368,523.25	\$353,479.86	\$296,342.32	\$406,000.00
2-2414	Ct. Appointed GAL for JUV (3A)	\$250,367.65	\$267,316.04	\$268,524.52	\$375,000.00

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2-2415	Juvenile Housing Costs	\$773.00	\$3,131.25	\$8,631.90	\$11,250.00
2-2416	Juvenile 3B GAL			\$6,751.71	\$10,000.00
2-2418	Juvenile 3C GAL			\$2,850.00	\$4,000.00
2-2419	Juvenile 3C Parent or Juvenile			\$37,304.00	\$50,000.00
2-2421	Juvenile 3B Parent/Juvenile			\$14,380.69	\$19,000.00
2-2500	Consulting Fees (Expert)		\$2,800.00	\$3,075.00	\$7,000.00
2-2501	Spec Fees/Re Serv/ Comparability	\$15,546.75	\$8,755.00	\$22,235.00	\$25,000.00
2-2502	Prof Fees - Conflict Attorneys	\$156,750.00	\$150,000.00	\$153,000.00	\$175,000.00
2-2510	Appraiser's Fees				\$0.00
2-2515	Annual Tower Rental				\$0.00
2-2520	School Supt Contract	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
2-2540	Auditing	\$19,412.92	\$20,481.45	\$22,495.43	\$23,000.00
2-2544	Maintenance Agreements				\$0.00
2-2555	Security Contract	\$53,873.61			\$0.00
2-2601	Judges Retirement Fees	\$8,241.00	\$10,044.00	\$8,975.00	\$15,000.00
2-2607	Tax Foreclosure Costs	\$179.22	\$442.62	\$1,989.27	\$2,000.00
2-2609	Court Costs on Appeals	\$12,947.00	\$27,617.10	\$38,895.36	\$40,000.00
2-3000	Medical - Jail				\$0.00
2-3020	Status Offenders (Med & Eval)	\$13,912.50	\$13,503.75		\$19,000.00
2-3500	Abandoned Cemetary Costs				\$1,000.00
2-4000	Clean City	\$1,200.00	\$1,200.00	\$1,200.00	\$12,000.00
2-4120	Animal Damage Control	\$33,511.60	\$15,109.85	\$41,023.23	\$0.00
2-4300	Economic Development	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00
2-4403	Drainage Tax	\$1,876.42	\$1,876.42	\$1,876.42	\$1,900.00
2-4404	Natural Disaster				\$3,500.00
2-4411	Area Agency on Aging	\$18,428.70	\$19,134.48	\$22,818.88	\$23,754.08
2-4420	Mental Health Hearing Costs				\$0.00
2-4421	Region II, Dev Disabilities	\$70,036.00	\$71,850.00	\$70,392.00	\$72,126.00
2-4433	WCNDD	\$2,730.00	\$2,730.00	\$2,730.00	\$2,730.00
2-4434	Safety Committee	\$3,563.74	\$822.11	\$83.40	\$1,000.00
2-2516	Text My Gov				\$14,000.00
2-6900	Crt Settlements & Torte Claims	\$10,000.00	\$20,500.00	\$1,744.00	\$10,000.00
2-7400	Budget Assistance	\$6,800.00	\$7,100.00	\$8,150.00	\$8,200.00
2-9100	Employee Recognition		\$9,539.65	\$10,669.98	\$12,000.00
2-9900	Miscellaneous	\$149,747.53	\$287,483.52	\$75,119.64	\$453,245.92

See summary of significant forecast assumptions and accountants' compilation report

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Budget Worksheet 2023/2024
0100 GENERAL

OPERATING EXPENSES TOTAL	\$1,510,329.73	\$1,615,827.13	\$1,338,347.87	\$2,156,406.00
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Supplies and Materials

3-0100	Supplies				500.00
	SUPPLIES AND MATERIALS TOTAL	\$0.00	\$0.00	\$0.00	\$500.00

Capital Outlay

5-0103	Land Purchase				\$0.00
5-0220	Building Improvements				\$7,500.00
5-0500	Office Equipment				\$0.00
5-0700	Furniture				\$0.00
	CAPITAL OUTLAY TOTAL	\$0.00	\$0.00	\$0.00	\$7,500.00

Transfers

7-0200	Noxious Weeds Transfer				\$0.00
7-0300	Inter-Fund Tsfr County Roads	\$2,970,000.00	\$1,800,000.00	\$2,692,000.00	\$2,988,000.00
7-0400	Inter-Fund Tsfr Self Funded Ins	\$100,000.00	\$85,000.00	\$148,000.00	\$147,000.00
7-0500	Inheritance Transfer				\$0.00
	TRANSFER TOTAL	\$3,070,000.00	\$1,885,000.00	\$2,840,000.00	\$3,135,000.00

TOTAL EXPENDITURES	\$4,582,508.63	\$3,502,724.63	\$4,180,120.37	\$5,301,906.00
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LINCOLN
Budget Worksheet 2023/2024
0100 GENERAL

971-00

Grant Funds

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Operating Expenses

2-4300	Law Enforcement Grants		\$2,400.00	\$7,656.48	\$130,000.00
2-4301	Grant-Juv Pre-Adjudicated		\$1,970.00		\$0.00
2-4302	COVID -19 Grants	\$175,701.56	\$706,215.00		\$0.00
2-4303	EECBG Grant				\$76,220.00
2-4304	Community Connection Grant	\$133,893.42	\$93,281.73	\$127,254.86	\$173,000.00
2-4305	Other Grants				\$0.00
2-4306	West State Farm Connection Trail		\$94,891.19	\$184,978.87	\$0.00
	OPERATING EXPENSES TOTAL	\$309,594.98	\$898,757.92	\$319,890.21	\$379,220.00

Feb-06 West State Farm Connection Trail

	TOTAL EXPENDITURES	\$309,594.98	\$898,757.92	\$319,890.21	\$379,220.00
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LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Federal		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
Code No.							
0200	COUNTY ROAD FUND				Fund	0200	ROAD
271.00	Net Fund Balance, 7-1	665,000	2,170,642	941,743	3,341,471	3,341,471	3,341,471
	FEDERAL REVENUE						
334.02	Natural Disaster	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-
	STATE REVENUE						
346.03	Motor Vehicle fee	279,884	261,976	278,878	280,000	280,000	280,000
347.01	Highway allocation	3,792,762	3,857,846	4,005,860	4,245,734	4,245,734	4,245,734
347.02	Incentive payments	10,500	10,500	437	-	-	-
	Subtotal	4,083,146	4,130,322	4,285,175	4,525,734	4,525,734	4,525,734
	LOCAL REVENUE						
353.01	In lieu of tax	107	107	107	-	-	-
361.03	General/Road Split	16,162	14,517	11,848	-	-	-
540.01	Miscellaneous revenue	21,205	35,874	117,497	5,450	5,450	5,450
	Subtotal	37,474	50,498	129,452	5,450	5,450	5,450
	TOTAL REVENUES	4,120,620	4,180,820	4,414,627	4,531,184	4,531,184	4,531,184
	TRANSFERS						
590.02	From General	2,973,495	1,800,000	2,692,000	2,988,000	2,988,000	2,988,000
590.02	From Inheritance	780,000	-	780,000	780,000	780,000	780,000
590.02	From Building Fund	-	-	-	-	-	-
590.02	Total Transfers	3,753,495	1,800,000	3,472,000	3,768,000	3,768,000	3,768,000
	TOTAL BALANCE, REVENUE & TRANSFERS	8,539,115	8,151,462	8,828,370	11,640,655	11,640,655	11,640,655
	TOTAL REVENUE AVAILABLE	8,539,115	8,151,462	8,828,370	11,640,655	11,640,655	11,640,655
	Less Expenditures	6,368,473	7,209,719	5,486,899			
	BALANCE FORWARD	2,170,642	941,743	3,341,471			
					-	-	-

LINCOLN
Budget Worksheet 2023/2024
0200 COUNTY ROADS

705-00	COUNTY ROAD FUND	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
Personal Services					
1-0203	Overtime Salary	\$25,699.29	\$16,460.47	\$14,013.94	\$35,000.00
1-0302	Reg. Salary Engineering	\$60,117.56	\$51,983.32	\$80,333.35	\$98,000.00
1-0303	Reg. Salary - Maintenance	\$1,567,475.01	\$1,620,338.16	\$1,731,335.77	\$1,950,000.00
1-0305	Reg. Salary - Clerical	\$35,921.79	\$39,203.22	\$51,136.02	\$60,000.00
1-0306	Regular Time Salary - Custodial				
1-0308	Sheriff Vehicle Maintenance				
1-0403	Part-time Salary	\$23,434.57	\$12,725.83	\$14,869.06	\$28,000.00
1-0404	R C Salary				
1-0502	Holiday Pay	\$73,048.22	\$77,358.88	\$72,603.54	\$85,000.00
1-0801	Workmen's Compensation - Ins.				
1-0803	Group Insurance	\$402,534.08	\$359,714.08	\$420,178.16	\$450,000.00
1-0804	Life Insurance		\$474.27	\$645.65	
1-0805	Disability Insurance				
1-0808	Cash In Lieu	\$34,800.00	\$50,800.00	\$62,000.00	\$62,000.00
1-0809	Dental Insurance	\$975.32	\$11,567.52	\$13,489.42	\$14,000.00
1-0810	MASA Program		\$3,625.00	\$6,100.00	
1-0811	Benefit Enhancement Bundle				
1-0812	Madison Life				
1-0900	Retirement Cont-County Share	\$118,951.64	\$133,887.15	\$131,586.27	\$140,000.00
1-1000	O.A.S.I. - Social Security	\$134,785.43	\$127,198.22	\$150,481.62	\$155,000.00
	PERSONAL SERVICES TOTAL	\$2,477,742.91	\$2,505,336.12	\$2,748,772.80	\$3,077,000.00
Operating Expenses					
2-0100	Postal Service	\$55.00			
2-0200	Telephone Service	\$11,792.38	\$11,662.16	\$12,102.41	\$13,000.00
2-0400	Radio Repair			\$63.00	\$500.00
2-0501	Electricity	\$16,325.38	\$15,408.84	\$17,763.17	\$20,000.00
2-0502	Water	\$1,926.15	\$1,896.07	\$2,058.89	\$2,500.00
2-0503	Heating Fuels	\$8,330.31	\$9,607.38	\$15,731.85	\$15,000.00
2-0504	Sewer	\$1,505.47	\$1,515.85	\$1,618.02	\$1,700.00
2-0505	Garbage	\$2,498.05	\$2,343.90	\$2,727.09	\$2,800.00
2-0601	General Liability - Ins				

LINCOLN
Budget Worksheet 2023/2024
0200 COUNTY ROADS

705-00	COUNTY ROAD FUND	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
2-0602	Physical Damage - Ins				
2-1200	Office Equipment				\$2,000.00
2-1300	Buildings Repair	\$50.00	\$50.00	\$13,662.40	\$7,500.00
2-1400	Road Equipment Repair	\$234,740.87	\$291,971.09	\$364,818.21	\$325,000.00
2-1500	Road Equipment Repair - Labor	\$69,674.70	\$78,058.72	\$97,548.23	\$90,000.00
2-1600	Other Equipment Repair	\$2,127.97	\$216.91	\$1,088.75	\$2,200.00
2-1701	Meals	\$16.12	\$107.09	\$387.02	\$400.00
2-1702	Lodging	\$192.00	\$344.85	\$1,287.26	\$2,000.00
2-1704	Mileage Allowance	\$25.30	\$114.43	\$279.94	\$300.00
2-1801	Dues, Sub., Registration ETC...	\$1,351.19	\$964.00	\$1,262.50	\$1,500.00
2-2200	Express & Freight	\$2,789.56	\$4,842.16	\$6,270.23	\$5,000.00
	OPERATING EXPENSES TOTAL	\$353,400.45	\$419,103.45	\$538,668.97	\$491,400.00
Supplies and Materials					
3-0101	Supplies - Office	\$3,126.58	\$1,939.22	\$2,745.89	\$3,000.00
3-0102	Chemical Supplies	\$4,026.80	\$5,026.99	\$5,490.24	\$8,000.00
3-0105	Medical Supplies	\$2,037.50	\$2,036.03	\$2,663.50	\$2,100.00
3-0106	Shop Supplies	\$23,569.94	\$24,456.05	\$21,822.12	\$27,000.00
3-0109	Shop Tools	\$3,746.05	\$3,310.36	\$9,222.25	\$8,000.00
3-0110	Small Tools, ETC				
3-0201	Asphaltic	\$15,978.19	\$16,993.90	\$50,563.11	\$50,000.00
3-0202	Gravel & Borrow	\$681,873.00	\$655,847.27	\$599,717.45	\$750,000.00
3-0203	Grader Blades	\$29,974.96	\$30,000.00	\$45,381.74	\$45,000.00
3-0204	Snow Fence, ETC	\$1,059.80			\$500.00
3-0205	Concrete. ETC.				\$5,000.00
3-0206	Culverts	\$44,168.63	\$47,956.06	\$47,550.95	\$65,000.00
3-0207	Steel Products				\$10,000.00
3-0208	Lumber				
3-0209	Machinery & Eq Fuel	\$354,589.96	\$528,399.59	\$724,970.46	\$725,000.00
3-0210	Machinery Eq-Grease & Oil	\$50,705.25	\$43,214.10	\$46,156.12	\$50,000.00
3-0211	MCHY & Eq-Tire & Tire Repair	\$77,464.75	\$69,882.83	\$91,947.77	\$85,000.00
3-0213	Erosion Control	\$6,472.99	\$984.40	\$10,217.50	\$5,500.00
3-0301	Signs	\$6,388.79	\$9,934.67	\$12,615.07	\$12,000.00

LINCOLN
Budget Worksheet 2023/2024
0200 COUNTY ROADS

705-00	COUNTY ROAD FUND	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
3-0302	Sign Posts	\$4,950.00	\$5,635.00	\$3,152.75	\$5,500.00
3-0304	Guardrails		\$50,000.00	\$6,751.81	\$40,000.00
3-0306	Pavement Marking	\$45,736.00	\$38,418.00		\$45,000.00
3-0308	Flares, Flags & Barricades				\$1,500.00
3-0400	Misc. Supplies & Materials	\$25,220.51	\$19,915.00	\$8,864.60	\$20,000.00
3-0401	De-Icing/Snow Removal	\$85,338.51	\$54,730.74	\$55,656.93	\$75,000.00
	SUPPLIES AND MATERIALS TOTAL	\$1,466,428.21	\$1,608,680.21	\$1,745,490.26	\$2,038,100.00
Equipment Rental					
4-0100	Road Equipment Rental	\$6,404.55	\$4,740.56	\$7,304.51	\$12,000.00
4-0400	Land Rental	\$1,200.00	\$600.00		\$1,200.00
	EQUIPMENT RENTAL	\$7,604.55	\$5,340.56	\$7,304.51	\$13,200.00
Capital Outlay					
5-0302	Pickups-2022 Budget Year ordered				\$152,390.00
5-0302	Pickups-2023 Budget Year				\$117,000.00
5-0303	Trucks				
5-0304	Industrial Tractors	\$76,500.00			\$150,000.00
5-0305	Dozer Tractors - Backhoe				
5-0306	Excavator				
5-0307	Motor Graders	\$423,213.00	\$444,800.00	\$108,500.00	\$0.00
5-0308	Snow Moving Equipment			\$14,810.00	
5-0309	Loaders			\$164,000.00	\$0.00
5-0310	Trailers				
5-0311	Radio Equipment	\$785.63	\$130.36	\$2,722.00	\$2,000.00
5-0315	Water Truck		\$25,500.00		
5-0320	Mower	\$19,200.00			\$28,000.00
5-0325	Special Road Equipment				\$28,000.00
5-0400	Engineering & Tech Equipment				
5-0500	Office Equipment	\$1,537.34		\$212.93	\$500.00
5-1100	Other Equipment				
5-1201	Armor Coating		\$143,870.46	\$12,749.88	\$200,000.00
5-1205	Bituminous Surfacing	\$1,504,834.88	\$1,876,129.54		\$2,200,000.00

LINCOLN
Budget Worksheet 2023/2024
0200 COUNTY ROADS

705-00	COUNTY ROAD FUND	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
5-1206	Bituminous Surfacing -Carryover 2022				\$2,642,065.00
5-1207	Structures Pipes & Box Culvert		\$58,779.99		\$60,000.00
5-1302	Engineering	\$23,385.38	\$20,000.00	\$4,974.57	\$27,000.00
5-1305	Engineering Testing		\$8,795.84		\$8,000.00
5-1307	Advertisement	\$714.67	\$401.96	\$535.55	\$1,000.00
5-1309	Data Processing Software	\$7,527.00	\$3,779.24	\$4,631.46	\$5,000.00
5-1398	Asphalt/Concrete Patching Projects				\$100,000.00
5-1399	Salt Storage Facility			\$93,136.89	
5-1400	Misc Capital Outlay	\$5,599.45	\$89,071.59	\$40,389.00	\$50,000.00
	CAPITAL OUTLAY TOTAL	\$2,063,297.35	\$2,671,258.98	\$446,662.28	\$5,770,955.00
	Debt Servicing				
6-0600	FEMA Transfer to Inheritance				
	DEBT SERVICING TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
	Transfers				
7-0600	FEMA Transfer to Inheritance				
	TRANSFER TOTAL	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL EXPENDITURES	\$6,368,473.47	\$7,209,719.32	\$5,486,898.82	\$11,390,655.00
	NECESSARY CASH RESERVE				250,000.00
	TOTAL REQUIREMENTS				\$11,640,655.00

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Federal Code No.		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
0650	FEDERAL BUYBACK PROGRAM				Fund	0650	FED BUYBACK
271.00	Net Fund Balance, 7-1	<u>2,149,825</u>	<u>2,493,239</u>	<u>2,314,806</u>	<u>2,898,908</u>	<u>2,898,908</u>	<u>2,898,908</u>
	STATE REVENUE						
347.50	Highway/Street Buyback Program (STP)	213,572	205,781	261,078	254,594	254,594	254,594
347.60	Highway Bridge Buyback Program (HBP)	157,092	158,366	339,585	183,430	183,430	183,430
	Subtotal	<u>370,664</u>	<u>364,147</u>	<u>600,663</u>	<u>438,024</u>	<u>438,024</u>	<u>438,024</u>
	TOTAL REVENUES	<u>370,664</u>	<u>364,147</u>	<u>600,663</u>	<u>438,024</u>	<u>438,024</u>	<u>438,024</u>
	TRANSFERS						
590.01	Inter-fund transfers					-	-
	Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL BALANCE, REVENUE & TRANSFERS	<u>2,520,489</u>	<u>2,857,386</u>	<u>2,915,469</u>	<u>3,336,932</u>	<u>3,336,932</u>	<u>3,336,932</u>
300.00	Property Taxes	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUE AVAILABLE	<u>2,520,489</u>	<u>2,857,386</u>	<u>2,915,469</u>	<u>3,336,932</u>	<u>3,336,932</u>	<u>3,336,932</u>
	Less Expenditures	27,250	542,580	16,561			
	BALANCE FORWARD	<u>2,493,239</u>	<u>2,314,806</u>	<u>2,898,908</u>			

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LINCOLN
Budget Worksheet 2023.2024
(0650) FEDERAL BUYBACK PROGRAM

706-00		Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
FEDERAL BUYBACK PROGRAM					
Capital Outlay					
5-1211	Bridge Projects	\$27,249.96	\$10,500.00	\$2,093.70	\$1,649,072.00
5-1212	Roads Projects		\$532,079.70	\$14,467.34	\$1,687,860.00
	CAPITAL OUTLAY TOTAL	\$27,249.96	\$542,579.70	\$16,561.04	\$3,336,932.00
TOTAL EXPENDITURES		\$27,249.96	\$542,579.70	\$16,561.04	\$3,336,932.00

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Federal		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
Code No.							
0800	SPECIAL ROAD/BRIDGE FUND				Fund	0800	ROAD-BRIDGE
271.00	Net Fund Balance, 7-1	1,364,093	1,381,039	1,405,801	1,400,377	1,400,377	1,400,377
	FEDERAL REVENUE						
334.01	Emergency Flood Relief	205,052	25,330			-	-
	Subtotal	205,052	25,330	-	-	-	-
	STATE REVENUE						
347.1	Road/Bridge Project Costs - Sutherland	-			3,949,555	3,949,555	3,949,555
		-			-	-	-
	Subtotal	-	-	-	3,949,555	3,949,555	3,949,555
	LOCAL REVENUE						
304.00	Motor vehicle tax	-				-	-
353.01	In lieu of tax	551	-	-	-	-	-
353.02	In lieu of tax-5%		-		-	-	-
306.01	Interest on Taxes	24	11	1		-	-
540.01	Miscellaneous / tax interest	-	-			-	-
	Subtotal	575	11	1	-	-	-
	TOTAL REVENUES	205,627	25,341	1	3,949,555	3,949,555	3,949,555
	TRANSFERS						
590.01	Inter-fund transfers		-	-	-	-	-
	Total Transfers	-	-	-	-	-	-
	TOTAL BALANCE, REVENUE & TRANSFERS	1,569,720	1,406,380	1,405,802	5,349,932	5,349,932	5,349,932
300.00	Property Taxes	92	6	(6)	-	-	-
	TOTAL REVENUE AVAILABLE	1,569,812	1,406,386	1,405,796	5,349,932	5,349,932	5,349,932
	Less Expenditures	188,773	585	5,419			
	BALANCE FORWARD	1,381,039	1,405,801	1,400,377			

LINCOLN
Budget Worksheet 2023/2024
(0800) SPECIAL ROADS

705-00

SPECIAL ROAD FUND

Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Capital Outlay

5-1211	Bridges				\$3,949,555.00
5-1400	Misc. Capital Outlays	\$188,773.41	\$585.00	\$5,419.38	\$1,400,377.00
	CAPITAL OUTLAY TOTAL	\$188,773.41	\$585.00	\$5,419.38	\$5,349,932.00

TOTAL EXPENDITURES	\$188,773.41	\$585.00	\$5,419.38	\$5,349,932.00
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LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Federal		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
Code No.							
0802	ROAD IMPROVEMENT FUND				Fund	0800	ROAD IMPROVE
271.00	Net Fund Balance, 7-1	1,768,498	169,206	67,779	67,779	67,779	67,779
	LOCAL REVENUE						
304.00	Bond Proceeds	-	-	-	-	-	-
540.01	Miscellaneous / tax interest	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-
	TOTAL REVENUES	-	-	-	-	-	-
	TRANSFERS						
590.01	Inter-fund transfers	-	-	-	-	-	-
	Total Transfers	-	-	-	-	-	-
	TOTAL BALANCE, REVENUE & TRANSFERS	1,768,498	169,206	67,779	67,779	67,779	67,779
300.00	Property Taxes	-	-	-	-	-	-
	TOTAL REVENUE AVAILABLE	1,768,498	169,206	67,779	67,779	67,779	67,779
	Less Expenditures	1,599,292	101,427	-			
	BALANCE FORWARD	169,206	67,779	67,779			

LINCOLN
 Budget Worksheet 2023/2024
 802.704 ROAD IMPROVEMENT FUND

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Capital Outlay

5-1212	Misc. Road Project Contracts	\$1,599,292.66	\$101,427.27		\$67,779.00
	CAPITAL OUTLAY TOTAL	\$1,599,292.66	\$101,427.27	\$0.00	\$67,779.00

TOTAL EXPENDITURES	\$1,599,292.66	\$101,427.27	\$0.00	\$67,779.00
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LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Federal Code No.		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
0985	CHILD SUPPORT INCENTIVE				Fund	985	CHILD SUPP INC
271.00	Net fund balance, 7-1	109,168	80,185	86,681	99,118	99,118	99,118
	FEDERAL REVENUE						
331.04	Child Support Incent - Co Attny	42,957	42,198	49,931	54,882	54,882	54,882
		42,957	42,198	49,931	54,882	54,882	54,882
	FEES and OTHER LOCAL REVENUE						
540.01	Miscellaneous	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-
	TOTAL REVENUES	42,957	42,198	49,931	54,882	54,882	54,882
	TRANSFERS						
590.01	Inter-fund transfers	-	-	-	-	-	-
	TOTAL BALANCE, REVENUES & TRANSFERS	152,125	122,383	136,612	154,000	154,000	154,000
300.00	TOTAL PROPERTY TAXES						
	TOTAL REVENUE AVAILABLE	152,125	122,383	136,612	154,000	154,000	154,000
	Less: Expenditures	71,940	35,702	37,494			
	Balance Forward	80,185	86,681	99,118			

LINCOLN
Budget Worksheet 2023/2024
(0985) CHILD SUPPORT INCENTIVE

662-00

CHILD SUPPORT INCENTIVE

	Actual Expenses 2020-2021	Actual Expenses 2020-2021	Actual Expenses 2022-2023	Adopted 2023-2024
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Personal Services

1-0203	Overtime/Special			\$164.51	\$1,000.00
1-0502	Holiday Pay			\$697.04	\$3,000.00
1-0801	Workman's Comp				
1-0803	Group Insurance	\$5,607.01	\$18.02	\$11,957.29	\$15,000.00
1-9900	Misc. Personal Services	\$66,332.61	\$34,567.55	\$24,674.83	\$85,000.00
	PERSONAL SERVICES TOTAL	\$71,939.62	\$34,585.57	\$37,493.67	\$104,000.00

Operating Expenses

2-9900	Misc. Operating Expenses		\$1,116.00		\$50,000.00
	OPERATING EXPENSES TOTAL	\$0.00	\$1,116.00	\$0.00	\$50,000.00

Supplies and Materials

3-9900	Misc. Operating Expenses				
	SUPPLIES AND MATERIALS TOTAL	\$0.00	\$0.00	\$0.00	\$0.00

Equipment Rental

4-9900	Misc. Equipment Rentals				
	EQUIPMENT RENTAL TOTAL	\$0.00	\$0.00	\$0.00	\$0.00

Capitol Outlay

5-0990	Capital Outlay				
5-9900	Misc. Capital Outlay				
	CAPITOL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00

TOTAL EXPENDITURES	\$71,939.62	\$35,701.57	\$37,493.67	\$154,000.00
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LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Federal Code No.		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
0990	LODGING TAX FUND				Fund	0990	LODGING TAX
271.00	Net fund balance, 7-1	357,074	360,483	497,946	91,616	91,616	91,616
	LOCAL REVENUE						-
315.03	County Lodging Receipts	374,169	590,036	604,408	700,000	700,000	700,000
540.01	Miscellaneous receipts	43,052	87,203	-	-	-	-
		417,221	677,239	604,408	700,000	700,000	700,000
	TRANSFERS						
590.01	Inter-fund transfers - Lodging Impr Fund	286,000	342,000	100,000	-	-	-
	TOTAL BALANCE, REVENUES & TRANSFERS	1,060,295	1,379,722	1,202,354	791,616	791,616	791,616
300.00	TOTAL PROPERTY TAXES	-	-	-	-	-	-
	TOTAL REVENUE AVAILABLE	1,060,295	1,379,722	1,202,354	791,616	791,616	791,616
	Less Expenditures	699,812	881,776	1,110,738			
	BALANCE FORWARD	360,483	497,946	91,616			

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LINCOLN
Budget Worksheet 2023/2024
(0990) LODGING

879-00

LODGING TAX FUND

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Personal Services

1-0203	Overtime/Special	\$3,803.12	\$4,672.21	\$240.00	
1-0302	Administrative Salary	\$69,198.12	\$71,160.09	\$2,947.50	
1-0305	Assistant Director Salary	\$43,367.50	\$11,005.50		
1-0405	Support Staff	\$101,283.34	\$135,676.33	\$6,106.13	
1-0434	Part Time Employees	\$1,237.38	\$10,973.92	\$1,354.13	
1-0502	Holiday Pay	\$6,452.00	\$6,673.12		
1-0800	Ins. Premium - Property				
1-0801	Workmen's Compensation Inc.	\$21.00	\$21.00		
1-0803	Ins. Premium - Health	\$33,868.44	\$45,125.40		
1-0804	Life Insurance		\$61.25		
1-0808	Cash In Lieu	\$9,600.00	\$6,000.00		
1-0809	Dental Insurance	\$105.44	\$1,159.84		
1-0810	MASA Program		\$437.50		
1-0900	Retirement	\$15,127.02	\$16,838.86	\$627.33	
1-1000	O.A.S.I., Social Security	\$17,610.65	\$16,809.90	\$814.57	
	PERSONAL SERVICES TOTAL	\$301,674.01	\$326,614.92	\$12,089.66	\$0.00

Operating Expenses

2-0100	Pro Postage Service	\$7,194.63	\$8,933.67		
2-0200	Telephone Service	\$8,330.36	\$8,115.86		
2-0501	Lights, Water & Sewer	\$4,380.35	\$4,064.78		
2-0503	Heating Fuel	\$763.48	\$1,424.29		
2-0601	Insurance - General Liability	\$3,862.00	\$738.00		
2-1050	Licensing	\$14,889.87	\$7,409.37		
2-1200	Office Equipment Repair				
2-1300	Building Repair	\$5,763.09	\$3,415.85		
2-1600	Other Equipment Repair				
2-1701	Pro-Meals	\$1,235.02	\$1,688.50		
2-1702	Pro-Lodging	\$1,316.20	\$6,070.46		
2-1703	Pro - Travel Exp - Commercial	\$325.18	\$5,577.94		

See summary of significant forecast assumptions and accountants' compilation report

LINCOLN
Budget Worksheet 2023/2024
(0990) LODGING

2-1704	Pro - Mileage Allowance	\$33.00	\$1,054.60		
2-1705	Auto Purchase				
2-1801	Dues, Sub., Etc...	\$12,253.00	\$24,643.81		
2-2000	Adm. Printing & Publishing				
2-2002	Pro Advertisements	\$158,185.01	\$269,830.64		
2-2906	Administrative Continuing Education	\$275.00	\$1,125.62		
2-5013	Grant Operating Expenses	\$26,500.00	\$12,043.80		
2-6010	Promotional Items				
2-6020	Pro-Trade Shows Registration	\$3,671.35	\$8,112.41		
2-6030	Pro-Attraction Brochures				
2-6070	Pro - New Projects	\$7,076.65	\$12,519.07		
2-6071	Sports Commission	\$13,452.90	\$16,764.90		
2-9900	Operating expenses			\$1,098,648.02	\$791,616.00
	OPERATING EXPENSES TOTAL	\$269,507.09	\$393,533.57	\$1,098,648.02	\$791,616.00

Supplies and Materials

3-0101	Office Supplies	\$16,686.82	\$23,159.12		
3-0114	Misc. Sales	\$22,015.96	\$24,716.88		
	SUPPLIES AND MATERIALS TOTAL	\$38,702.78	\$47,876.00	\$0.00	\$0.00

Equipment Rental

4-0300	Rental-Equipment-Gen. Govt		\$46,738.00		
4-0501	Rent - Office Space	\$42,430.00	\$65,087.45		
	EQUIPMENT RENTAL TOTAL	\$42,430.00	\$111,825.45	\$0.00	\$0.00

Capital Outlay

5-0106	Contributions	\$43,664.27			
5-0301	Auto Purchase				
5-0500	New Equipment	\$3,234.00	\$1,926.00		
5-2510	Reserve				
	CAPITOL OUTLAY TOTAL	\$46,898.27	\$1,926.00	\$0.00	\$0.00

TOTAL EXPENDITURES \$699,212.15 \$881,775.94 \$1,110,737.68 \$791,616.00

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
0995	LODGING IMPROVEMENT FUND						
					Fund	0995	LODGING IMPR
271.00	Net fund balance, 7-1	488,193	559,028	775,651	91,616	91,616	91,616
	LOCAL REVENUE						
315.03	County Lodging Receipts	374,169	590,036	604,308	700,000	700,000	700,000
		374,169	590,036	604,308	700,000	700,000	700,000
	TRANSFERS						
590.01	Inter-fund transfers	-	-	-	-	-	-
	TOTAL BALANCE, REVENUES & TRANSFERS	862,362	1,149,064	1,379,959	791,616	791,616	791,616
300.00	TOTAL PROPERTY TAXES	-	-	-	-	-	-
	TOTAL REVENUE AVAILABLE	862,362	1,149,064	1,379,959	791,616	791,616	791,616
	Less Expenditures	303,334	373,413	1,288,343			
	BALANCE FORWARD	559,028	775,651	91,616			

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LINCOLN
Budget Worksheet 2023/2024
(0995) LODGING

880-00

LODGING-IMPROVEMENT

Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Budgeted Expenses 2023-2024
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Personal Services

Operating Expenses

2-1801	Dues, Sub., Etc...				
2-9900	Operating Expenses			\$1,188,343.00	\$791,616.00
	OPERATING EXPENSES TOTAL	\$0.00	\$0.00	\$1,188,343.00	\$791,616.00

Capital Outlay

5-0106	Contributions	\$17,333.75			
5-0107	Pledged Contributions		\$31,413.00		
5-0108	Multi-Year Pledges Contributions				
5-0220	Building Improvements				
5-0264	Event Center				
5-0331	Grant				
5-2510	Reserve				
	CAPITOL OUTLAY TOTAL	\$17,333.75	\$31,413.00	\$0.00	\$0.00

Transfers

7-0200	Transfer to Lodging Fund	\$286,000.00	\$342,000.00	\$100,000.00	
	TRANSFER TOTAL	\$286,000.00	\$342,000.00	\$100,000.00	\$0.00

	\$303,333.75	\$373,413.00	\$1,288,343.00	\$791,616.00
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LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
1150	MODERNIZATION & PRESERVATION FUND						
					Fund	1150	MOD & PRES
271.00	Net fund balance, 7-1	75,757	79,704	83,690	67,409	67,409	67,409
	LOCAL REVENUE						
394.01	Recording Fees - Deeds Share	31,313	28,083	18,647	53,251	53,251	53,251
540.01	Miscellaneous receipts		-			-	-
		31,313	28,083	18,647	53,251	53,251	53,251
	TRANSFERS						
590.01	Inter-fund transfers	-	-	-	-	-	-
	TOTAL BALANCE, REVENUES & TRANSFERS	107,070	107,787	102,337	120,660	120,660	120,660
300.00	TOTAL PROPERTY TAXES	-	-	-	-	-	-
	TOTAL REVENUE AVAILABLE	107,070	107,787	102,337	120,660	120,660	120,660
	Less Expenditures	27,366	24,097	34,928			
	BALANCE FORWARD	79,704	83,690	67,409			

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LINCOLN
 Budget Worksheet 2023/2024
 (1150) MODERNIZATION PRESERVATION

604-00

MODERNIZATION & PRESERVATION FUND

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Operating Expenses

2-9900	Misc. Expenses	\$27,366.07	\$24,097.02	\$34,927.77	\$120,660.00
	OPERATING EXPENSES TOTAL	\$27,366.07	\$24,097.02	\$34,927.77	\$120,660.00

TOTAL EXPENDITURES	\$27,366.07	\$24,097.02	\$34,927.77	\$120,660.00
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LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
1275	SELF FUNDED INSURANCE FUND				Fund	1,275	SELF FUND INS
271.00	Net Fund Balance, 7-1	161,993	174,893	114,483	115,568	115,568	115,568
	STATE REVENUE						
344.01	Homestead Exemption	478					
344.05	Property tax credit	-					
334.10-12	Personal Property Tax Coll	191					
345.03	Carline Distribution	152				-	-
346.01	Pro-rate motor vehicle	48				-	-
	Subtotal	869	-	-	-	-	-
	LOCAL REVENUE						
510.01	Interest income on taxes	483	14	4		-	-
353.01	In-lieu of tax-57/prior	80				-	-
353.02	In-lieu of tax-5%	-				-	-
540.01	Misc receipts	-	266	1,919	432	432	432
	Subtotal	563	280	1,923	432	432	432
	TOTAL REVENUES	1,432	280	1,923	432	432	432
	TRANSFERS						
590.02	Inter-fund transfers - General Fund	100,000	85,000	148,000	147,000	147,000	147,000
	TOTAL BALANCE, REVENUES & TRANSFERS	263,425	260,173	264,406	263,000	263,000	263,000
300.00	TOTAL PROPERTY TAXES	53,785	78	7	-	-	-
	TOTAL REVENUES AVAILABLE	317,210	260,251	264,413	263,000	263,000	263,000
	Less Expenditures	142,317	145,768	148,845			
	BALANCE FORWARD	174,893	114,483	115,568			

LINCOLN
Budget Worksheet 2023/2024
(1275) SELF FUNDED INSURANCE FUND

616-00

SELF FUNDED INSURANCE FUND

Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Operating Expenses

2-2506	Administration Fees	\$7,480.30	\$12,278.50	\$10,598.50	\$13,000.00
2-5000	Health Costs Deductible	\$134,836.62	\$133,489.52	\$138,246.25	\$155,000.00
OPERATING EXPENSES TOTAL		\$142,316.92	\$145,768.02	\$148,844.75	\$168,000.00

Capital Outlay

5-2510	Reserve				\$95,000.00
SUPPLIES AND MATERIALS TOTAL		\$0.00	\$0.00	\$0.00	\$95,000.00

Transfers

7-0200	Transfer to Inheritance				\$0.00
TRANSFER TOTAL		\$0.00	\$0.00	\$0.00	\$0.00

TOTAL EXPENDITURES	\$142,316.92	\$145,768.02	\$148,844.75	\$263,000.00
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LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
1900	VETERANS AID FUND						
					Fund	1900	VETERANS AID
271.00	Net fund balance, 7-1	45,655	45,677	45,685	45,685	45,685	45,685
	STATE REVENUE						
341.6	State tax credit						
344.01	Homestead exemption						
346.01	Pro-rate motor vehicle					-	-
	Subtotal	-	-	-	-	-	-
	LOCAL REVENUE						
540.01	Miscellaneous	22	8			-	-
	Subtotal	22	8	-	-	-	-
	TOTAL REVENUES	22	8	-	-	-	-
	TRANSFERS						
590.01	Inter-fund transfers					-	-
	TOTAL BALANCE, REVENUES & TRANSFERS	45,677	45,685	45,685	45,685	45,685	45,685
300.00	TOTAL PROPERTY TAXES					-	-
	TOTAL REVENUE AVAILABLE	45,677	45,685	45,685	45,685	45,685	45,685
	Less Expenditures						
	BALANCE FORWARD	45,677	45,685	45,685			

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LINCOLN
Budget Worksheet 2023/2024
(1900) VETERANS AID FUND

801-00

VETERANS AID FUND

Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-203	Adopted 2023-2024
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Operating Expenses

2-3050	Veterans Aid Service				\$45,685.00
	OPERATING EXPENSES TOTAL	\$0.00	\$0.00	\$0.00	\$45,685.00

TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$45,685.00
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LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Federal		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
Code No.							
2360	DRUG LAW ENFORCEMENT				Fund	2360	DRUG LAW ENF
271.00	Net fund balance, 7-1	12,801	13,162	15,245	12,769	12,769	12,769
	LOCAL REVENUE						
475.01	Sale conveyance vehicle		-	-		-	-
475.03	Proceeds confiscated articles		-	-		-	-
475.04	Drug Law Enf. Rev Attorney	10,356	2,138	2,138		-	-
475.05	Drug Law Enf. Rev-Sheriff	-	-	-	100,000	100,000	100,000
510.01	Interest on Investments		-	-		-	-
534.01	Contributions & donations		-	-		-	-
540.01	Miscellaneous	-	-	-	12,231	12,231	12,231
		10,356	2,138	2,138	112,231	112,231	112,231
	TRANSFERS						
590.01	From - Inheritance			-		-	-
	TOTAL BALANCE, REVENUES & TRANSFERS	23,157	15,300	17,383	125,000	125,000	125,000
300.00	TOTAL PROPERTY TAXES				-	-	-
	TOTAL REVENUE AVAILABLE	23,157	15,300	17,383	125,000	125,000	125,000
	Less Expenditures	9,995	55	4,614			
	BALANCE FORWARD	13,162	15,245	12,769			
					-	-	-

LINCOLN
 Budget Worksheet 2023/2024
 (2360) COUNTY DRUG LAW ENFORCEMENT

652-00

COUNTY DRUG LAW ENFORCEMENT

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Operating Expenses

2-9900	Misc Operating Expense	\$9,995.00	\$54.99	\$4,613.74	\$75,000.00
	OPERATING EXPENSES TOTAL	\$9,995.00	\$54.99	\$4,613.74	\$75,000.00

Supplies and Materials

3-9900	Misc Supplies				\$25,000.00
	SUPPLIES AND MATERIALS TOTAL	\$0.00	\$0.00	\$0.00	\$25,000.00

Capital Outlay

5-9900	Misc Capital Outlay				\$25,000.00
	CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$25,000.00

TOTAL EXPENDITURES	\$9,995.00	\$54.99	\$4,613.74	\$125,000.00
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LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Federal Code No.		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
2410	FEDERAL FORFEITURE FUND						
					Fund	2410	FED FORFEIT
271.00	Net fund balance, 7-1	13,834	12,134	12,134	12,134	12,134	12,134
	LOCAL REVENUE						
475.01	Sale conveyance vehicle					-	-
475.03	Proceeds confiscated article					-	-
475.04	Drug Law Enf. Rev-Attorney	-	-		150,000	150,000	150,000
475.05	Drug Law Enf. Rev-Sheriff	-				-	-
540.01	Miscellaneous				12,866	12,866	12,866
		-	-	-	162,866	162,866	162,866
	TRANSFERS						
590.01	From - Inheritance					-	-
	TOTAL BALANCE, REVENUES & TRANSFERS	13,834	12,134	12,134	175,000	175,000	175,000
300.00	TOTAL PROPERTY TAXES				-	-	-
	TOTAL REVENUE AVAILABLE	13,834	12,134	12,134	175,000	175,000	175,000
	Less Expenditures	1,700	-	-			
	BALANCE FORWARD	12,134	12,134	12,134			

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LINCOLN
 Budget Worksheet 2023/2024
 (2410) FEDERAL FORFEITURE/SHERIFF

651-00

FEDERAL FORFEITURE/SHERIFF

Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Operating Expenses

2-9900	Federal Forfeiture Fund-Sheriff				\$87,500.00
	OPERATING EXPENSES TOTAL	\$0.00	\$0.00	\$0.00	\$87,500.00

TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$87,500.00
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LINCOLN
 BUDGET WORKSHEET 2023/2024
 (2410) FEDERAL FORFEITURE/ATTORNEY

652-00

FEDERAL FORFEITURE-ATTORNEY

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Operating Expenses

2-9900	Misc. Operating Expense	\$1,700.00			\$87,500.00
	OPERATING EXPENSES TOTAL	\$1,700.00	\$0.00	\$0.00	\$87,500.00

TOTAL EXPENDITURES	\$1,700.00	\$0.00	\$0.00	\$87,500.00
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LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
2580	COVID AMERICAN RESCUE PLAN				Fund	2,580	COVID AMER RES
271.00	Net fund balance, 7-1	-	3,390,817	6,652,780	976,535	976,535	976,535
STATE REVENUE							
339.25	COVID American Rescue Plan	3,390,817	3,390,818	-	-	-	-
	Subtotal	3,390,817	3,390,818	-	-	-	-
	TOTAL REVENUE	3,390,817	3,390,818	-	-	-	-
TRANSFERS							
590.02	Interfund Transfers	-	-	-	-	-	-
	TOTAL BALANCE, REVENUES & TRANSFERS	3,390,817	6,781,635	6,652,780	976,535	976,535	976,535
	Less Expenditures	-	128,855	5,676,245			
	BALANCE FORWARD	3,390,817	6,652,780	976,535			

LINCOLN
Budget Worksheet 2023/2024
2580 ARPA FUND 971

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Operating Expenses

2-9900	ARPA Grant Expenditures		\$128,854.58	\$5,676,244.63	\$976,535.00
	OPERATING EXPENSES TOTAL	\$0.00	\$128,854.58	\$5,676,244.63	\$976,535.00

TOTAL EXPENDITURES	\$0.00	\$128,854.58	\$5,676,244.63	\$976,535.00
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LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
2700	INHERITANCE TAX				Fund	2700	INHERITANCE
271.00	Net fund balance, 7-1	4,259,545	5,108,623	5,274,747	6,476,563	6,476,563	6,476,563
	STATE REVENUE						
	LOCAL REVENUE						
310.01	Inheritance taxes	1,694,952	1,435,121	1,978,508		-	-
310.02	Interest on inherit. tax	4,126	5,663	3,868	4,000	4,000	4,000
540301	Miscellaneous	100,000	60,000		-	-	-
	Subtotal	1,799,078	1,500,784	1,982,376	4,000	4,000	4,000
	TOTAL REVENUE	1,799,078	1,500,784	1,982,376	4,000	4,000	4,000
	TRANSFERS						
590.02	Transfer from -					-	-
		-	-	-	-	-	-
	TOTAL BALANCE, REVENUES & TRANSFERS	6,058,623	6,609,407	7,257,123	6,480,563	6,480,563	6,480,563
	Less Expenditures	950,000	1,334,660	780,560			
	BALANCE FORWARD	5,108,623	5,274,747	6,476,563			

LINCOLN
Budget Worksheet 2023/2024
(2700) INHERITANCE TAX

982-00

	Actual Expenses 2021-2022	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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INHERITANCE TAX FUND

Personal Services

1-1301	Misc General Fund Transfer				\$0.00
	PERSONAL SERVICES TOTAL	\$0.00	\$0.00	\$0.00	\$0.00

Operating Expenses

2-2511	Inheritance Refunds	\$150,000.00	\$517,214.42	\$559.64	\$500,000.00
2-9900	Misc Expenses		\$307,265.13		\$880,563.00
	OPERATING EXPENSES TOTAL	\$150,000.00	\$824,479.55	\$559.64	\$1,380,563.00

Capital Outlay

5-0101	Right of Way Purchase				\$0.00
5-0307	Road Equipment				\$0.00
5-0308	Sheriff Vehicles				\$0.00
5-2510	Misc Capital Outlay		\$10,180.22	\$780,000.00	\$1,000,000.00
	Cash Reserve				\$1,700,000.00
	CAPITAL OUTLAY TOTAL	\$0.00	\$10,180.22	\$780,000.00	\$1,000,000.00

Transfers

7-0100	Inter-Fund Tsfr - Juvenile Fund	\$20,000.00	\$20,000.00		\$20,000.00
7-0200	Inter-Fund Tsfr - Institution				\$0.00
7-0300	Inter-Fund Tsfr - County Roads	\$780,000.00			\$780,000.00
7-0500	Inter-Fund Tsfr - General Fund		\$480,000.00		\$1,600,000.00
	TRANSFER TOTAL	\$800,000.00	\$500,000.00	\$0.00	\$2,400,000.00

TOTAL EXPENDITURES	\$950,000.00	\$1,334,659.77	\$780,559.64	\$4,780,563.00
NECESSARY CASH RESERVE				1,700,000.00
TOTAL REQUIREMENTS				\$6,480,563.00

See summary of significant forecast assumptions and accountants' compilation report

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
2850	KENO LOTTERY						
					Fund	2850	KENO LOTTERY
271.00	Net fund balance, 7-1	405,197	470,079	416,723	483,480	483,480	483,480
	LOCAL REVENUE						
320.01	Keno lottery receipts	64,146	70,540	63,746	65,000	65,000	65,000
320.02	Interest on keno lottery	736	1,199	3,011	-	-	-
	Subtotal	64,882	71,739	66,757	65,000	65,000	65,000
	TOTAL REVENUE	64,882	71,739	66,757	65,000	65,000	65,000
	TRANSFERS						
590.02	Interfund Transfers	-	-	-	-	-	-
	TOTAL BALANCE, REVENUES & TRANSFERS	470,079	541,818	483,480	548,480	548,480	548,480
	Less Expenditures	-	125,095	-			
	BALANCE FORWARD	470,079	416,723	483,480			

LINCOLN
 Budget Worksheet 2023/2024
 (2850) KENO LOTTERY

920-00

KENO LOTTERY

Actual Expenes Actual Expenes Actual Expenes Adopted
 2020-2021 2021-2022 2022-2023 2023-2024

Operating Expenses

2-9900	Miscellaneous		\$100.00		\$3,000.00
	OPERATING EXPENSES TOTAL	\$0.00	\$100.00	\$0.00	\$3,000.00

Capital Outlay

5-1211	Bridges		\$124,995.00		\$520,480.00
5-2002	Courthouse Parking Study				\$25,000.00
	CAPITAL OUTLAY TOTAL	\$0.00	\$124,995.00	\$0.00	\$545,480.00

TOTAL EXPENDITURES \$0.00 \$125,095.00 \$0.00 \$548,480.00

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Federal		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
Code No.							
2970	JUVENILE FACILITY						
					Fund	2970	JUVENILE FAC
271.00	Net fund balance, 7-1	9,970	10,934	17,472	10,852	10,852	10,852
	STATE REVENUE						
340.01	State grant	-	-	-	-	-	-
	LOCAL REVENUE						
350.01	City match	-	-	-	-	-	-
365.01	Miscellaneous reimbursements						
536.01	Retirement refund county share						
540.01	Miscellaneous	-	-	-	-	-	-
		-	-	-	-	-	-
	TRANSFERS						
590.02	From - Inheritance	20,000	20,000		20,000	20,000	20,000
590.02	Interfund Transfers			-			
	TOTAL BALANCE, REVENUES & TRANSFERS	29,970	30,934	17,472	30,852	30,852	30,852
300.00	TOTAL PROPERTY TAXES				-	-	-
	TOTAL REVENUE AVAILABLE	29,970	30,934	17,472	30,852	30,852	30,852
	Less Expenditures	19,036	13,462	6,620			
	BALANCE FORWARD	10,934	17,472	10,852			

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LINCOLN
Budget Worksheet 2023/2024
2970 Juvenile Facility

676-00

JUVENILE FACILITY

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Personal Services

1-1400	Misc. Personal Services (3B 1&2)	\$19,026.30	\$13,462.09	\$6,620.46	\$10,852.00
	PERSONAL SERVICES TOTAL	\$19,026.30	\$13,462.09	\$6,620.46	\$10,852.00

Operating Expenses

2-2501	Contract				\$20,000.00
2-9900	Misc/Transfer of JUV Funds				\$0.00
	OPERATING EXPENSES TOTAL	\$0.00	\$0.00	\$0.00	\$20,000.00

TOTAL EXPENDITURES	\$19,026.30	\$13,462.09	\$6,620.46	\$30,852.00
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LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Federal Code No.	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
				Officials Estimation	Board Proposed	Adopted
3300 JAIL BOND FUND				Fund	3300	JAIL BOND
271.00 Net Fund Balance, 7-1	1,746,429	1,683,810	2,229,895	2,376,961	2,376,961	2,376,961
STATE REVENUE						
344.01 Homestead exemption	53,236	42,008	41,213			
344.05 Property tax credit	155,982	165,196	127,750			
344310-12 Personal Property Tax	6,859					
345.03 Airline distribution	-				-	-
346.02 Carline distribution	8,563	9,855	5,885	5,500	5,500	5,500
346.01 Pro-rate motor vehicle	6,020	5,188	3,404	3,200	3,200	3,200
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Subtotal	230,660	222,247	178,252	8,700	8,700	8,700
LOCAL REVENUE						
304.00 Motor vehicle tax					-	-
306.00 Interest on Taxes	2,269	5,514	4,519		-	-
353.01 In lieu of tax-57/prior					-	-
353.02 In lieu of tax-5%	5,735	5,682	4,499	4,500	4,500	4,500
353.03 In lieu of tax-Housing Auth	1,870	1,479	1,151		-	-
510.01 Interest income	480	667	17,279		-	-
520.01 Proceeds from sale of new bonds	3,530,000	4,489,650			-	-
540.01 Miscellaneous		2,071	(31)		-	-
Subtotal	3,540,354	4,505,063	27,417	4,500	4,500	4,500
TOTAL REVENUES	3,771,014	4,727,310	205,669	13,200	13,200	13,200
TOTAL BALANCE, REVENUE & TRANSFERS	5,517,443	6,411,120	2,435,564	2,390,161	2,390,161	2,390,161
300.00 Property Taxes	1,742,987	2,365,612	1,988,145	1,700,000	1,700,000	1,700,000
TOTAL REVENUE AVAILABLE	7,260,430	8,776,732	4,423,709	4,090,161	4,090,161	4,090,161
Less Expenditures	5,576,620	6,546,837	2,046,748			
BALANCE FORWARD	1,683,810	2,229,895	2,376,961			

LINCOLN
Budget Worksheet 2023/2024
(3300) JAIL BOND FUND

654-00

		Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Budgeted Expenses 2023-2024
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Operating Expenses

2-1801	Dues Sub Registration	\$1,400.00	\$1,000.00	\$1,200.00	\$2,000.00
	OPERATING EXPENSES TOTAL	\$1,400.00	\$1,000.00	\$1,200.00	\$2,000.00

Debt Servicing

6-0100	Principal Payments 2022 Series	\$0.00	\$530,000.00		\$560,000.00
6-0101	Future Requirements 2022 Series	\$520,000.00	\$24,944.11	\$385,000.00	\$1,030,889.00
6-0102	Principal Payments 2021 Series	\$345,000.00	\$385,000.00	\$555,000.00	\$390,000.00
6-0103	Future Requirements 2021 Series	\$0.00			\$408,817.00
6-0104	Principal Payments 2020 Series	\$895,000.00	\$905,000.00	\$930,000.00	\$965,000.00
6-0105	Future Requirements 2020 Series	\$0.00			\$602,173.00
6-0200	Interest Payments 2022 Series	\$114,480.00	\$70,313.89	\$69,835.00	\$55,742.00
6-0201	Interest Payments 2021 Series	\$73,065.00	\$10,453.58	\$8,312.50	\$16,040.00
6-0202	Interest Payments 2020 Series	\$132,682.50	\$130,450.00	\$97,400.00	\$59,500.00
	Bond Refunding	\$3,494,992.00	\$4,489,675.00	\$0.00	\$0.00
	DEBT SERVICING TOTAL	\$5,575,219.50	\$6,545,836.58	\$2,045,547.50	\$4,088,161.00

	TOTAL EXPENDITURES	\$5,576,619.50	\$6,546,836.58	\$2,046,747.50	\$4,090,161.00
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LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Federal Code No.		Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
4600	ROAD BOND FUND						
					Fund	4600	ROAD BOND
271.00	Net Fund Balance, 7-1	495,660	676,052	754,397	728,578	728,578	728,578
	STATE REVENUE						
344.01	Homestead exemption	19,361	12,476	13,184			
344.05	Property tax credit	49,912	49,558	41,521			
344310-12	Personal Property Tax	3,125					
345.03	Carline distribution	3,488	3,017	1,879	1,500	1,500	1,500
346.01	Pro-rate motor vehicle	2,161	1,575	1,021	1,000	1,000	1,000
	--						
	Subtotal	78,047	66,626	57,605	2,500	2,500	2,500
	LOCAL REVENUE						
304.00	Motor vehicle tax					-	-
306.00	Interest on Taxes	2,151	1,794	1,371		-	-
353.01	In lieu of tax					-	-
353.02	In lieu of tax-5%		633	933	1,000	1,000	1,000
353.03	In lieu of tax-urban renewl		444			-	-
510.01	Interest income	112	321	6,998		-	-
540.01	Miscellaneous					-	-
	Subtotal	2,263	3,192	9,302	1,000	1,000	1,000
	TOTAL REVENUES	80,310	69,818	66,907	3,500	3,500	3,500
	TRANSFERS						
590.01	Inter-fund transfers	347	-	-	-	-	-
	Total Transfers	347	-	-	-	-	-
	TOTAL BALANCE, REVENUE & TRANSFERS	576,317	745,870	821,304	732,078	732,078	732,078
300.00	Property Taxes	821,506	727,827	626,074	600,000	600,000	600,000
	TOTAL REVENUE AVAILABLE	1,397,823	1,473,697	1,447,378	1,332,078	1,332,078	1,332,078
	Less Expenditures	721,771	719,300	718,800			
	BALANCE FORWARD	676,052	754,397	728,578			

LINCOLN
Budget Worksheet 2023/2024
3700-900 ROAD BOND FUND

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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DEBT SERVICING

6-0100	Principal Payments	\$610,000.00	\$665,700.00	\$650,000.00	\$705,000.00
6-0101	Future Requirements				\$612,478.00
6-0200	Interest Payments	\$111,371.50	\$53,400.00	\$68,400.00	\$14,100.00
	TOTAL	\$721,371.50	\$719,100.00	\$718,400.00	\$1,331,578.00

OPERATING EXPENSES

2-1801	Dues Sub Registration	\$400.00	\$200.00	\$400.00	\$500.00
	TOTAL	\$400.00	\$200.00	\$400.00	\$500.00

TOTAL EXPENDITURES	\$721,771.50	\$719,300.00	\$718,800.00	\$1,332,078.00
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LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
4010	HANDICAPPED ACCESSIBILITY FUND				Fund	4010	HANDICAPPED AC
271.00	Net fund balance, 7-1	226,440	226,443	226,443	226,443	226,443	226,443
	LOCAL REVENUE						
353.02	In Lieu 5%	-	-	-	-	-	-
353.02	In Lieu NP Housing Auth	-	-	-	-	-	-
306.01	Interest on taxes	1	-	-	-	-	-
	Subtotal	1	-	-	-	-	-
540.01	FEES AND OTHER LOCAL - Miscellaneous	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-
	TOTAL REVENUES	1	-	-	-	-	-
	TRANSFERS						
590.01	Inter-fund transfers					-	-
	TOTAL BALANCE, REVENUES & TRANSFERS	226,441	226,443	226,443	226,443	226,443	226,443
300.00	TOTAL PROPERTY TAXES	2	-	-	-	-	-
	TOTAL REVENUE AVAILABLE	226,443	226,443	226,443	226,443	226,443	226,443
	Less Expenditures	-	-	-			
	BALANCE FORWARD	226,443	226,443	226,443			

LINCOLN
 Budget Worksheet 2023/2024
 (4010) HANDICAPPED ACCESSIBILITY FUND

600-00

		Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
HANDICAPPED ACCESSIBILITY					
Capital Outlay					
7-0200	Transfer to Building Fund				\$226,443.00
	CAPITAL OUTLAY TOTAL	\$0.00	\$0.00	\$0.00	\$226,443.00
	TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$226,443.00

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
4050	BUILDING FUND				Fund	4050	BUILDING
271.00	Net fund balance, 7-1	2,110,585	2,158,246	1,909,607	2,379,685	2,379,685	2,379,685
	STATE REVENUE						
341.6	State tax credit	-					
344.01	Homestead	2,740					
344.05	Property tax credit	4,369					
344.10-12	Personal Property Tax	692					
345.03	Airline distribution					-	-
346.02	Carline distribution	641	85		-	-	-
346.01	Pro-rate motor vehicle	295	27		-	-	-
	Subtotal	8,737	112	-	-	-	-
	LOCAL REVENUE						
304.00	Motor vehicle tax					-	-
305.00	Interest on Taxes	901	195	19	-	-	-
353.02	In lieu of tax-5%	161			-	-	-
353.03	In lieu of tax-Housing Auth	263				-	-
	Subtotal	1,325	195	19	-	-	-
	FEES and OTHER LOCAL REVENUE						
510.01	Interest on investments	2,441	3,202	24,269	-	-	-
540.01	Miscellaneous	3,080		500,000		-	-
	Subtotal	5,521	3,202	524,269	-	-	-
	TOTAL REVENUES	15,583	3,509	524,288	-	-	-
	TRANSFERS						
590.01	Inter-fund transfers - Handicapped		-	-	226,443	226,443	226,443
	TOTAL BALANCE, REVENUES & TRANSFERS	2,126,168	2,161,755	2,433,895	2,606,128	2,606,128	2,606,128
300.00	TOTAL PROPERTY TAXES	190,856	25,143	20	-	-	-
	TOTAL REVENUE AVAILABLE	2,317,024	2,186,898	2,433,915	2,606,128	2,606,128	2,606,128
	Less Expenditures	158,778	277,291	54,230			
	BALANCE FORWARD	2,158,246	1,909,607	2,379,685			

LINCOLN
Budget Worksheet 2023/2024
(4050) BUILDING FUND

980-00

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Adopted 2023-2024
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Operating Expenses

2-1300	Building Repair		\$8,644.54		\$30,000.00
2-1301	Building Repair - Tuck Pointing	\$25,776.00			\$0.00
2-1308	Courthouse Generator Maintenance				\$5,000.00
2-2515	Contract Services				\$20,000.00
2-4130	Pollution Cont-Backflow-Air Con Rep				\$10,000.00
	OPERATING EXPENSES TOTAL	\$25,776.00	\$8,644.54	\$0.00	\$65,000.00

Supplies and Materials

3-0107	Plumbing	\$2,305.60			\$30,000.00
	SUPPLIES AND MATERIALS TOTAL	\$2,305.60	\$0.00	\$0.00	\$30,000.00

Capital Outlay

5-0200	Buildings	\$43,041.87	\$53,096.99	\$16,061.75	\$2,077,128.00
5-0201	Sheriff- Central Control /Cameras	\$30,538.00			\$0.00
5-0202	Dist Ct Judges Remodel			\$14,217.86	\$0.00
5-0203	County Phone System	\$3,080.00			\$0.00
5-0215	Roof Repairs	\$54,036.28			\$50,000.00
5-0220	Courthouse Fire Code				\$0.00
5-0230	Courthouse Bathrooms - 2nd & 3rd Floor		\$215,549.00	\$23,950.01	\$0.00
5-1100	Security Equipment				\$0.00
5-1205	Probation Parking Lot				\$50,000.00
5-1304	Generator for Courthouse				\$184,000.00
5-1305	Emergency Management Storage Facility				\$150,000.00
	OPERATING EXPENSES TOTAL	\$130,696.15	\$268,645.99	\$54,229.62	\$2,511,128.00

TOTAL EXPENDITURES	\$158,777.75	\$277,290.53	\$54,229.62	\$2,606,128.00
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LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Estimated Receipts Ensuing Year 2023-2024		
					Officials Estimation	Board Proposed	Adopted
4200	JAIL BUILDING FUND						
					Fund	4200	JAIL BUILDING
271.00	Net fund balance, 7-1	4,633,496	1,275,182	-	-	-	-
	FEEES and OTHER LOCAL REVENUE						
510.01	Interest on investments	-	-	-	-	-	-
520.01	Proceeds from sale of bonds	-	-	-	-	-	-
590.1	Miscellaneous	4,854	-	-	-	-	-
	TOTAL REVENUES	4,854	-	-	-	-	-
	TRANSFERS						
590.01	Inter-fund transfers	-	-	-	-	-	-
	TOTAL REVENUE AVAILABLE	4,638,350	1,275,182	-	-	-	-
	Less Expenditures	3,363,168	1,275,182	-	-	-	-
	BALANCE FORWARD	1,275,182	-	-	-	-	-

LINCOLN
Budget Worksheet 2023/2024
4200 Jail Building Fund

671-00

JAIL BUILDING FUND

	Actual Expenses 2020-2021	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Budgeted Expenses 2023-2024
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Personal Services

1-0203	Part Time Employee				\$0.00
1-0900	Retirement				\$0.00
1-1000	Social Security				\$0.00
	PERSONAL SERVICES TOTAL	\$0.00	\$0.00	\$0.00	\$0.00

Capital Outlay

2-2510	Misc. Capital Outlay		\$400,850.20		\$0.00
5-2510	Misc. Capital Outlay	\$3,363,167.67	\$874,332.38		\$0.00
	CAPITAL OUTLAY TOTAL	\$3,363,167.67	\$1,275,182.58	\$0.00	\$0.00

	\$3,363,167.67	\$1,275,182.58	\$0.00	\$0.00
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Lincoln County, Nebraska
Summary of Significant Forecast Assumptions
June 30, 2024

This financial forecast presents to the best of management's knowledge and belief, the county's expected cash receipts and expenditures for the forecast periods. Accordingly, the forecast reflects management's judgments as of the date of this forecast, the expected conditions, and its expected course of action. The assumptions disclosed here in are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected and those differences may be material.

General – The budget for the year ended June 30, 2024 was developed based on amounts approved by the governing body as an upper limit on expenditures.

Revenues – Ordinary revenues are based upon prior year amounts. The county expects to receive funds from the State of Nebraska for construction of the Sutherland Bridge. No other significant new sources or significant increases are expected during the year.

Expenditures – Expenditures for the year ended June 30, 2024, are based in general on historical amounts adjusted for a reasonable inflation rate and reserves allowed for unexpected or emergency situations. Capital outlay is for expected projects to be completed in 2023-2024 fiscal year. The County has budgeted spend the funds expected to be received for the construction of the Sutherland Bridge.

Debt service – Bond payments for the year ended June 30, 2024 are based on the prescribed amortization schedules.

CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES

TAX YEAR 2023

{certification required on or before August 20th of each year}

To: COUNTY GENERAL

TAXABLE VALUE LOCATED IN THE COUNTY OF LINCOLN COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value	Real Growth Value a	Prior Year Total Real Property Valuation	Real Growth Percentage b
COUNTY GENERAL	County	\$46,622,604	\$5,771,913,035	\$42,655,377	\$4,994,471,374	0.85405%
SELF FUNDED INSURANCE	County	\$46,622,604	\$5,771,913,035	\$42,655,377	\$4,994,471,374	0.85405%
JAIL BOND FUND	County	\$46,622,604	\$5,771,913,035	\$42,655,377	\$4,994,471,374	0.85405%
COURTHOUSE BUILDING	County	\$46,622,604	\$5,771,913,035	\$42,655,377	\$4,994,471,374	0.85405%
COUNTY ROADS FUND	County	\$46,622,604	\$5,771,913,035	\$42,655,377	\$4,994,471,374	0.85405%

* Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.

a) Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

b) Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Real Growth Value divided by the political subdivision's total real property valuation from the prior year.

I JULIE STENGER, Lincoln County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.

Julie Stenger

(signature of county assessor)

08/18/2023

(date)

CC: County Clerk, Lincoln County, NE County

CC: County Clerk where district is headquartered, if different county, Lincoln County, NE County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)



September 25, 2023
North Platte, Nebraska

Regular board meeting (#3) of the Lincoln County Board of Commissioners. Present were Commissioners Joe Hewgley, Kent Weems, Micaela Wuehler, Chris Bruns, Jerry Woodruff and County Clerk, Rebecca Rossell. Woodruff called the meeting to order at 11:12 A.M.

Chairman Woodruff announced the Open Meeting Act with amendments is posted for public review and the county board will comply with the open meeting requirements.

Motion by Bruns, seconded by Hewgley to adopt Resolution No. 2023-22 to approve the 2023/2024 fiscal year Lincoln County, Nebraska budget. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted "aye". Nays, none.

Motion by Wuehler, seconded by Weems to adopt Resolution No. 2023-23 setting the final tax request at a different amount than the prior year tax request. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted "aye". Nays, none.

The meeting was adjourned at 11:20 A.M.

Advance notice and the agenda for the September 25, 2023, board meetings were sent to the county board and all others requesting the same. Advance public notice (includes agenda) of the Lincoln County Board of Commissioners meeting and the Lincoln County Board of Equalization meeting was posted at the Lincoln County Courthouse, City Hall, and the Lincoln County website on September 22, 2023; and was also emailed to the media on September 22, 2023.

The agenda for the meetings to be held on Monday, October 2, 2023, will be kept continually current and open for inspection at the office of the Lincoln County Clerk. The regular meeting of the Lincoln County Board of Commissioners will be at the Lincoln County Courthouse in the District Court Room at 9:00 A.M. The regular meeting of the Lincoln County Board of Equalization will be at the Lincoln County Courthouse in the District Court Room at 9:15 A.M.

Rebecca J. Rossell
Lincoln County Clerk

COPY

RESOLUTION NO. 2021-33

RESOLUTION OF ESTABLISHMENT OF LEVIES

WHEREAS, Nebraska Revised Statute 13-508 requires all political subdivisions within Lincoln County to file with and certify to the Lincoln County Board of Commissioners a copy of the adopted statement with the amount of property tax required to fund their adopted budget; and

WHEREAS, Nebraska Revised Statute 77-1601 requires that the Lincoln County Board of Equalization levy the necessary taxes for political subdivisions on or before October 15 of each year; and

WHEREAS, all levies that are certified to Lincoln County by adjacent counties will be levied as certified to the Lincoln County Board of Equalization.

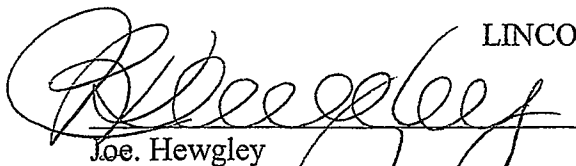
NOW THEREFORE, BE IT RESOLVED, by the Board of Equalization of Lincoln County, Nebraska as follows:

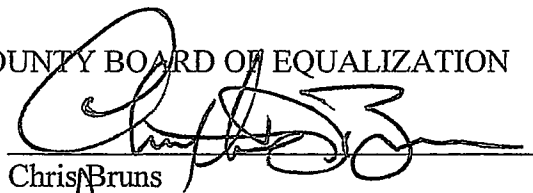
Section 1: That the levies of local political subdivisions for Fiscal Year 2021/2022 be set as follows:

SEE ATTACHMENT "A"

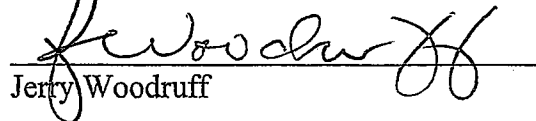
Dated and passed this 11th day of October, 2021.

LINCOLN COUNTY BOARD OF EQUALIZATION

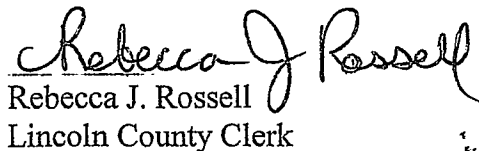

Joe. Hewgley


Chris Bruns


Kent Weems


Jerry Woodruff

Attest:


Rebecca J. Rossell
Lincoln County Clerk



POLITICAL SUBDIVISION LEVIES

2021/2022

ATTACHMENT "A"

SUBDIVISION	TAX REQUEST	Budget Request	VALUATION	LEVY AMOUNT	TOTAL LEVY AMOUNT	Request Totals
<u>Ag Society</u>	General	\$ 246,365.05	5,153,844,268	0.004780		\$ 246,353.76
	Sinking	\$ 125,421.26	5,153,844,268	0.002434		\$ 125,444.57
	<i>Total Budget Request</i>	\$ 371,786.31			✓ 0.007214	\$ 371,798.33
<u>City of North Platte</u>	General	\$ 4,516,970.00	1,620,716,984	0.278702		\$ 4,516,970.65
	Bond	\$ 2,333,100.00	1,620,716,984	0.143955		\$ 2,333,103.13
	Police/Fire	\$ 317,127.00	1,620,716,984	0.019567		\$ 317,125.69
	<i>Total Budget Request</i>	\$ 7,167,197.00			0.442224	\$ 7,167,199.48
<u>Airport Authority</u>	General	\$ 964,860.00	1,620,716,984	0.059533		\$ 964,861.44
	Bond	\$ 145,140.00	1,620,716,984	0.008955		\$ 145,135.21
	<i>Total Budget Request</i>	\$ 1,110,000.00			0.068488	\$ 1,109,996.65
<u>HOSPITAL DISTRICT</u>						
<u>Sutherland</u>	General	\$ 30,090.00	396,465,190	0.007590	✓ 0.007590	\$ 30,091.71
<u>NATURAL RESOURCE DISTRICT</u>						
<u>Twin Platte</u>						
Arthur			240,614,404			
Keith			1,918,965,508			
Lincoln			4,499,042,287			
McPherson			208,863,238			
<i>Total Valuation</i>	<i>General Budget Request</i>	\$ 1,499,850.00	6,867,485,437	0.021840	0.021840	\$ 1,499,858.82
<u>LINCOLN COUNTY</u>						
	General Fund	\$ 13,650,000.00	5,153,844,268	0.264852		
	Road Bond Fund	\$ 750,000.00	5,153,844,268	0.014552		
	Self Funded Insurance			0.000000		
	Jail Bond Fund	\$ 2,500,000.00	5,153,844,268	0.048507		
	Building Fund		5,153,844,268	0.000000		
	<i>Total Budget Request</i>	\$ 16,900,000.00			0.327911	\$ 16,900,022.28
<u>Mid-Plains College</u>						
<i>(includes 18 counties valuations)</i>	General	\$ 11,364,775.00	20,829,883,493	0.054560		\$ 11,364,784.43
	Capital Improvement	\$ 4,165,975.00	20,829,883,493	0.020000		\$ 4,165,976.70
	<i>Total Budget Request</i>	\$ 15,530,750.00			0.074560	\$ 15,530,761.13
<u>E.S.U. #16</u>						
<i>(includes 16 counties valuations)</i>	<i>General Budget Request</i>	\$ 1,550,963.07	10,340,486,149	0.014999	0.014999	\$ 1,550,969.52

POLITICAL SUBDIVISION LEVIES
2021/2022
ATTACHMENT "A"

SUBDIVISION	TAX REQUEST	Budget Request	VALUATION	LEVY AMOUNT	TOTAL LEVY AMOUNT	Request Totals
<u>VILLAGES</u>						
<u>Brady</u>	General	\$ 84,685.93	21,148,576	0.400433		\$ 84,685.88
	Bond	\$ 42,574.07	21,148,576	0.201309		\$ 42,573.99
	<i>Total Budget Request</i>	\$ 127,260.00			0.601742	\$ 127,259.86
<u>Hershey</u>	General	\$ 88,000.00	54,912,927	0.160254		\$ 88,000.16
	Bond	\$ 52,000.00	54,912,927	0.094695		\$ 51,999.80
	<i>Total Budget Request</i>	\$ 140,000.00			0.254949	\$ 139,999.96
<u>Maxwell</u>	General	\$ 59,378.00	16,096,287	0.368893	0.368893	\$ 59,378.08
<u>Sutherland</u>	General	\$ 269,949.00	82,483,894	0.327275		\$ 269,949.16
	Bond	\$ 105,603.00	76,993,098	0.137159		\$ 105,602.96
	<i>Total Budget Request</i>	\$ 375,552.00			0.464434	\$ 375,552.13
<u>Wallace</u>	General	\$ 72,114.00	14,436,318	0.499532		\$ 72,114.03
	Bond	\$ 36,360.00	14,436,318	0.251865		\$ 36,360.03
	<i>Total Budget Request</i>	\$ 108,474.00			0.751397	\$ 108,474.06
<u>Wellfleet</u>	General	\$ 4,000.00	2,549,262	0.156908	0.156903	\$ 4,000.00

POLITICAL SUBDIVISION LEVIES
2021/2022
ATTACHMENT "A"

SUBDIVISION	TAX REQUEST	Budget Request	VALUATION	LEVY AMOUNT	TOTAL LEVY AMOUNT	Request Totals
<u>CEMETERY DISTRICTS</u>						
<u>Ashgrove-Wellfleet</u>	General Budget Request	\$ 6,900.00	232,009,620	0.002974	0.002974	\$ 6,899.97
<u>Brady</u>	General Budget Request	\$ 4,700.00	155,400,040	0.003024	0.003024	\$ 4,699.30
<u>Dickens</u>	General Budget Request	\$ 1,783.00	119,970,216	0.001486	0.001486	\$ 1,782.76
<u>Garfield</u>	General Budget Request	\$ 4,365.57	40,196,109	0.010861	0.010861	\$ 4,365.70
<u>Gaslin</u>	General Budget Request	\$ 2,760.00	122,458,536	0.002254	0.002254	\$ 2,760.22
<u>Miriam</u>	General Budget Request	\$ 2,700.00	52,683,667	0.005125	0.005125	\$ 2,700.04
<u>Morning View</u>						
Hayes	General Budget Request	\$ 50,000.00	5,930,321			
Lincoln			219,311,688			
	<i>Total Valuation</i>		<u>225,242,009</u>	0.022198	0.022198	\$ 49,999.22
<u>Peckham</u>						
Dawson			39,451,873			
Lincoln			59,060,508			
	<i>Total Valuation</i>	General Budget Request	<u>98,512,381</u>	0.003258	0.003258	\$ 3,209.53
<u>Plainview</u>	General Budget Request	\$ 6,000.00	221,429,476	0.002710	0.002710	\$ 6,000.74
<u>Riverside</u>						
	General	\$ 8,160.00	319,629,124	0.002553		\$ 8,160.13
	Sinking Fund	\$ 1,020.00	319,629,124	0.000319		\$ 1,019.62
	Capital Improvement	\$ 1,020.00	319,629,124	0.000319		\$ 1,019.62
	<i>Total Budget Request</i>	\$ 10,200.00			0.00319	\$ 10,199.37
<u>Sutherland</u>	General Budget Request	\$ 23,409.00	385,709,953	0.006069	0.006069	\$ 23,408.74

POLITICAL SUBDIVISION LEVIES
2021/2022
ATTACHMENT "A"

SUBDIVISION	TAX REQUEST	Budget Request	VALUATION	LEVY AMOUNT	TOTAL LEVY AMOUNT	Request Totals
<u>Rural Fire Districts</u>						
<u>Brady Fire</u>		\$ 89,555.02				
Custer			2,001,322	0.030000		\$ 89,555.02
Lincoln			296,515,400			
			298,516,722			
<u>Hershey</u>		\$ 125,617.96	418,726,534	0.030000		\$ 125,617.96
					0.030000	\$ -
					0.030000	\$ -
<u>Maxwell Fire</u>		\$ 77,824.68	259,415,602	0.030000	0.030000	\$ 77,824.68
<u>Maywood/Wellfleet</u>						
Frontier		\$ 112,576.79	157,045,126			
Lincoln			218,210,827			
			375,255,953	0.030000	0.030000	\$ 112,576.79
<u>North Platte Fire</u>		\$ 317,689.33	1,058,964,441	0.030000	0.030000	\$ 317,689.33
<u>Sutherland</u>		\$ 97,395.76	324,652,524	0.030000	0.030000	\$ 97,395.76
<u>Wallace</u>						
Hayes		\$ 137,442.00	14,371,568			
Lincoln			443,768,493			
			458,140,061	0.030000	0.030000	\$ 137,442.02

POLITICAL SUBDIVISION LEVIES

2021/2022

ATTACHMENT "A"

SUBDIVISION	TAX REQUEST	Budget Request	VALUATION	LEVY AMOUNT	TOTAL LEVY AMOUNT	Request Totals
<u>SCHOOLS</u>						
<u>North Platte District #1</u>	General	\$ 25,826,125.00	2,531,719,843	1.020102		\$ 25,826,124.75
	Bonds 9-12			0.000000		\$ -
	Special Building	\$ 752,525.00	2,531,719,843	0.029724		\$ 752,528.41
	QCPUF	\$ 1,016,695.00	2,531,719,843	0.040158		\$ 1,016,688.05
	<i>Total Budget Request</i>	\$ 27,595,345.00			1.089984	\$ 27,595,341.21
<u>District #44</u>	District 44 Bond K-8	\$ 124,091.00	266,632,526	0.046540		\$ 124,090.78
	<i>Total Budget Request</i>	\$ 27,719,436.00			0.046540	\$ 124,090.78
					1.136524	\$ 27,719,431.99
<u>Brady #6</u>	General	\$ 3,194,726.00	329,451,152	0.969712		\$ 3,194,727.36
	Bond	\$ 261,897.00	329,451,152	0.079495		\$ 261,897.19
	Special Building Fund		329,451,152	0.000000		\$ -
	<i>Total Budget Request</i>	\$ 3,456,623.00			1.049207	\$ 3,456,624.55
<u>Hershey #37</u>	General	\$ 5,094,454.00	569,618,289	0.894363		\$ 5,094,455.22
	Special Building	\$ 531,818.00	569,618,289	0.093364		\$ 531,818.42
	QCPUF	\$ 169,697.00	569,618,289	0.029791		\$ 169,694.98
	<i>Total Budget Request</i>	\$ 5,795,969.00			1.017513	\$ 5,795,968.62
<u>Maxwell #7</u>	General	\$ 2,500,000.00	303,408,284	0.823972		\$ 2,499,999.31
	Bond	\$ 505,051.00	303,395,251	0.166466		\$ 505,049.94
	Special Building Fund		303,408,284	0.000000		\$ -
	<i>Total Budget Request</i>	\$ 3,005,051.00			0.990438	\$ 3,005,049.25
<u>Sutherland #55</u>	General	\$ 4,373,765.00	422,752,305	1.034593		\$ 4,373,765.75
	Bond		422,752,305	0.000000		\$ -
	Special Building	\$ 50,505.00	422,752,305	0.011947		\$ 50,506.22
	QCPUF			0.000000		\$ 0.00
	<i>Total Budget Request</i>	\$ 4,424,270.00			1.046540	\$ 4,424,271.97
<u>Wallace #65</u>						
Hayes			13,817,899			
Lincoln			417,964,076			
Perkins			79,053,367			
<i>Total Valuation</i>			510,835,342			
	General	\$ 3,648,485.00	510,835,342	0.714219		\$ 3,648,483.07
	Bond			0.000000		\$ -
	Special Building	\$ 202,020.00	510,835,342	0.039547		\$ 202,020.05
	<i>Total Budget Request</i>	\$ 3,850,505.00			0.753766	\$ 3,850,503.12

RESOLUTION 2023-23

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of Lincoln County, Nebraska passes by a majority vote a resolution setting the tax request; and

WHEREAS, Lincoln County participated in the Joint Public Budget Hearing to hear and consider comments concerning the property tax request, therefore a separate hearing was not required:

NOW, THEREFORE, the Lincoln County Board of Commissioners, resolves that:

1. The 2023-2024 property tax request be set at \$16,552,474.
2. The total assessed value of property differs from last year's total assessed value by an increase of 8.6%.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be .289246 per \$100 of assessed value.
4. The Lincoln County Board of Commissioners proposes to adopt a property tax request that will cause its tax rate to be .286776 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Lincoln County will increase/decrease last year's budget by 4.64%.

Motion by Wuehler, seconded by Weems to adopt Resolution No. 2023-23. 5 Yes 0 No 0 Abstain 0 Absent

Dated this 25th day of September 2023.

Joe Hewgley
Joe Hewgley

Kent C. Weems
Kent Weems

Micaela Wuehler
Micaela Wuehler

Chris Bruns
Chris Bruns

Jerry Woodruff, Chairman
Jerry Woodruff, Chairman
Attest:

Rebecca J. Rossell
Rebecca J. Rossell
Lincoln County Clerk



THE NORTH PLATTE TELEGRAPH

Order Confirmation

Order# 0000385238

Client: LINCOLN CO DISPLAY LEGALS
Phone: 3085344350

Payor : LINCOLN CO DISPLAY LEGALS
Phone: 3085344350

Account: 1037335
Address: LINCOLN COUNTY COURTHOUSE
NORTH PLATTE NE 69101

Account: 1037335
Address: LINCOLN COUNTY COURTHOUSE
NORTH PLATTE NE 69101

Sales Rep **Accnt Rep** **Ordered By**
sgreeley sgreeley Susan Maline

Fax:
EMail: rosselbj@co.lincoln.ne.us

Total Amount \$235.20

Payment Amount \$0.00

Amount Due \$235.20

Tear Sheets

Proofs

Affidavits

PO Number:

Tax Amount: 0.00

0

0

1

Payment Meth: Invoice Statement

Invoice Text: LINCOLN CO BUDGET 2023

<u>Ad Number</u>	<u>Ad Type</u>	<u>Ad Size</u>	<u>Color</u>
0000385238-01	NPT 6C ROP	4 X 4.90"	\$0.00

Production Method
Camera Ready

Production Notes

<u>Product and Zone</u>	<u>Placement</u>	<u>Position</u>	<u># Inserts</u>
NPT Telegraph	NPT Main	Any Main NPT	1

Run Schedule Invoice Text: BUDGET HEARING 2023

Run Dates 9/21/2023

<u>Product and Zone</u>	<u>Placement</u>	<u>Position</u>	<u># Inserts</u>
NPT nptelegraph.com	NPT ROP P2W	P2W ROP NPT	7

Run Schedule Invoice Text: BUDGET HEARING 2023

Run Dates 9/21/2023, 9/22/2023, 9/23/2023, 9/24/2023, 9/25/2023, 9/26/2023, 9/27/2023

TagLine: BUDGET HEARING 2023

Ad Content Proof

Note: Ad size does not reflect actual ad

LINCOLN COUNTY, NEBRASKA						
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY						
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 25th day of September, 2023 at 11:00 A.M. in the Commissioners' Room - Courthouse for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.						
Funds	Actual Disbursements	Actual Disbursements	Proposed Budget of Disbursements	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	19,397,655	21,507,204	26,325,731	1,125,000	13,198,257	14,252,474
County Roads	7,209,719	5,486,899	11,390,655	250,000	11,640,655	-
Federal Buyback Program Fund	542,580	16,561	3,336,932	-	3,336,932	-
Special Road Fund	585	5,419	5,349,932	-	5,349,932	-
Road Improvement Fund	101,427	-	67,779	-	67,779	-
Child Support Incentive	35,702	37,494	154,000	-	154,000	-
Lodging Tax Fund	881,776	1,110,738	791,616	-	791,616	-
Lodging Improvement fund	373,413	1,288,343	791,616	-	791,616	-
Modernization & Preserv Fund	24,097	34,928	120,660	-	120,660	-
Self Funded Insurance	145,768	148,845	263,000	-	263,000	-
Veterans Aid Fund	-	-	45,685	-	45,685	-
Drug Law Enforcement	55	4,614	125,000	-	125,000	-
Federal Forfeiture Fund	-	-	175,000	-	175,000	-
COVID American Rescue Plan	128,855	5,678,245	976,535	-	976,535	-
Inheritance tax	1,334,660	780,560	4,780,563	1,700,000	6,480,563	-
Keno Lottery	125,095	-	548,480	-	548,480	-
Juvenile Facility	13,462	6,620	30,852	-	30,852	-
Jail Bond Fund	6,546,837	2,046,748	4,090,161	-	2,390,161	1,700,000
Road Bond Fund	719,300	718,800	1,332,078	-	732,078	600,000
Handicapped Access	-	-	226,443	-	226,443	-
Building	277,291	54,230	2,606,128	-	2,606,128	-
Jail Building	1,275,182	-	-	-	-	-
	39,133,459	38,924,248	63,528,846	3,075,000	50,051,372	16,552,474

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	2,300,000	14,252,474	16,552,474

Published in the North Platte Telegraph, September 19, 2023 ZNEZ

Unused Budget Authority created for next year 1,924,819

THE NORTH PLATTE TELEGRAPH

PO Box 370
North Platte, NE 69103-0370

AFFIDAVIT OF PUBLICATION

State of Nebraska}

ss.

County of Lincoln}

Cal Petersen

being by me first duly sworn on oath says that she/he is employed by the North Platte Telegraph, Nebraska, a newspaper published in North Platte, Nebraska, and personally knows that said newspaper is a legal daily, except Monday, newspaper under the statutes of the state of Nebraska, having a bonafide circulation of over three hundred copies, has been published in said county for more than fifty-two successive weeks prior to the first publication of the attached notice and is printed in an office maintained in the city of North Platte, in said county, which said city is the place of its publication; that the notice hereto attached was published in said newspaper in the regular issues thereof.

September 21, 2023

Dated this 21st day of September, 2023



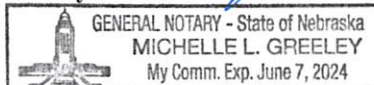
Cal Petersen

Subscribed in my presence and sworn before me

this 21st day of September, 2023



Notary Public



[SEAL]

Printer's Fee: **\$235.20**
Customer Number: 1037335
Order Number: 385238

September 5, 2023
North Platte, Nebraska

Meeting of the Lincoln County Board of Commissioners. Present were Commissioners Joe Hewgley, Kent Weems, Micaela Wuehler, Chris Bruns, Jerry Woodruff and County Clerk, Rebecca Rossell. Wuehler offered prayer. Woodruff called the meeting to order at 9:00 A.M.

Chairman Woodruff announced the Open Meeting Act with amendments is posted for public review and the county board will comply with the open meeting requirements.

Motion by Weems, seconded by Hewgley to approve the minutes regarding the Lincoln County Board of Commissioners meeting held on August 28, 2023. Upon roll call vote Hewgley, Weems, Bruns and Woodruff voted "aye". Nays, none. Wuehler abstained.

Motion by Hewgley, seconded by Wuehler to receive and order filed the treasurer's receipts as presented. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted "aye". Nays, none.

Motion by Wuehler, seconded by Bruns to authorize the Chairman to authorize the Chairman to sign the right-of-way application submitted by Hershey Cooperative Telephone Company.

Commissioners Hewgley and Weems support the permit with the Highway Superintendent dictating the location in the county right-of-way.

Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted "aye". Nays, none.

The Lincoln County Board of Commissioners recessed at 9:15 A.M. and the Lincoln County Board of Equalization convened.

Chairman Woodruff announced the Open Meeting Act with amendments is posted for public review and the county board will comply with the open meeting requirements.

County Assessor, Julie Stenger appeared along with County Treasurer, Alex Gurciullo.

Motion by Weems, seconded by Hewgley to approve the minutes regarding the Lincoln County Board of Equalization meeting held on August 28, 2023. Upon roll call vote Hewgley, Weems, Bruns and Woodruff voted "aye". Nays, none. Wuehler abstained.

No certificates of correction or refund submitted by the County Assessor.

Motion by Hewgley, seconded by Weems to approve the motor vehicle tax exemption application submitted by the Salvation Army and recommended for approval by the

County Assessor. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted "aye". Nays, none.

Motion by Wuehler, seconded by Weems to approve the motor vehicle tax exemption application submitted by North Platte Catholic Schools and recommended for approval by the County Treasurer. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted "aye". Nays, none.

Motion by Weems, seconded by Wuehler to approve the motor vehicle tax exemption application submitted by Region II Services and recommended for approval by the County Treasurer. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted "aye". Nays, none.

The Lincoln County Board of Equalization adjourned at 9:19 A.M. and the Lincoln County Board of Commissioners reconvened.

Motion by Hewgley, seconded by Bruns to accept the bid for two (2) used transport vehicles for the Lincoln County Detention Center from Jody's Auto Sales in the amount of \$18,750 each with trade for a total amount of \$37,500. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted "aye". Nays, none.

Motion by Wuehler, seconded by Bruns to approve and authorize the Chairman to sign the special designated liquor permit submitted by Kathie's Place LLC for a wedding reception to be held on September 30, 2023, at Goodtimes Gathering in Brady, NE. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted "aye". Nays, none.

Motion by Weems, seconded by Bruns to approve exceeding the budget limit by an additional one percent (1%) for the 2023-2024 fiscal year Lincoln County budget. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted "aye". Nays, none.

Motion by Wuehler, seconded by Hewgley to set September 25, 2023, at 11:00 A.M. for public hearing to receive comments on the proposed 2023-2024 fiscal year Lincoln County budget. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted "aye". Nays, none.

Lincoln COUNTY

2023-2024 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
Garfield Table East	\$ 1,487,768.00
W Antelope Road	\$ 442,065.00
North Maxwell Road	\$ 2,200,000.00
Emergency Management Storage	\$ 150,000.00

Total - Must agree to Line 18 on Lid Support Form

\$ 4,279,833.00

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

Lincoln COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
City of North Platte	10/1/2017 to 9/30/2022 & 2023-2027	County Planning Director	\$ 41,835.00
City of North Platte	10/1/2021 to 9/30/2023	Network Services	\$ 248,000.00
City of North Platte	NA	Housing of City prisoners at the Lincoln County Detention Center	\$ -
City of North Platte	NA	Animal control services	\$ 2,000.00
City of North Platte	10/1/17 to 9/30/22 & 10/01/23 to 9/30/27	Use of City Library by patrons outside the city limits	\$ 47,355.00
City of North Platte	9/9/2023 w/automatic renewal	Utility Services	\$ 266,000.00
City of North Platte	7/1/2022 to 6/30/2023	Fuel services	\$ 725,000.00
North Platte Public Schools	8/1/2022 to 7/31/2023	School superintendent duties	\$ 2,000.00
Villages of Brady, Hershey, Sutherland, Wallace and Wellfleet	10/1/2020 to 9/30/2024	Law enforcement services	\$ 468,000.00
City of North Platte, Villages of Maxwell, Brach and Sutherland, other rural fire districts	2023-2027	Ambulance Services	\$ 170,000.00
Region II Human Services	NA	Developmental disabilities and substance abuse services	\$ 219,217.00
City of North Platte	10/01/2022 to 9/30/2023	Road maintenance	\$ 20,796.00
West Central Area on Aging	NA	Senior citizen services	\$ 23,754.00
Village of Sutherland	2021 and 2022 w/ renewal 2023-2027	Sutherland Library Services	\$ 2,450.00
State of Nebraska	NA	HHS Administration of County general and medical assistance	\$ 1,500.00
City of North Platte	NA	CDBG cost share for update of the comprehensive plan	\$ 55,000.00

Total Amount used as Lid Exemption

\$ 2,292,907.00



Certified Public Accountants & Consultants

Accountants' Compilation Report

To the County Board
Lincoln County
North Platte, Nebraska

Management is responsible for the accompanying historical financial statements of Lincoln County, which comprise the statement of cash receipts and disbursements for the years ended June 30, 2022 and 2023 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial.

We have also compiled the accompanying forecasted statement of cash receipts and disbursements and the summary of significant assumptions as of June 30, 2024, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted statements limited to presenting in the form of a forecast information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The budget document is prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all disclosures ordinarily included in historical and forecasted financial statements. If the omitted disclosures were included in the historical and forecasted financial statements, they might influence the user's conclusions about the County's receipts and disbursements. Accordingly, this forecast is not designed for those who are not informed about such matters.

Other Matter

The budget data included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Auditor of Public accounts and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, this budget information is not designed for those who are not informed about such differences.

We are not independent with respect to the Lincoln County.

Mc Chesney Martin Sagehorn, P.C.

MCCHESENEY MARTIN SAGEHORN, P.C.

September 29, 2023