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 22nd day of September, 2025 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 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Budget of Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
General	22,722,837	23,184,332	28,138,533	1,125,000	11,846,246	17,417,287
County Roads	10,890,052	8,554,253	7,818,490	250,000	8,068,490	-
Federal Buyback Program Fund	89,358	1,497,706	2,728,068	-	2,728,068	-
Special Road Fund	3,675,517	321,932	1,294,966	-	1,294,966	-
Road Improvement Fund	-	67,779	2,030,000	-	2,030,000	-
Sinking Fund	-	-	705,000	-	705,000	-
Child Support Incentive	101,515	28,748	54,129	-	54,129	-
Lodging Tax Fund	666,028	631,329	764,048	-	764,048	-
Lodging Improvement fund	666,028	631,329	764,048	-	764,048	-
Modernization & Preserv Fund	38,655	21,116	69,500	-	69,500	-
Self Funded Insurance	137,028	151,261	250,000	95,000	345,000	-
Veterans Aid Fund	-	-	45,685		45,685	-
Drug Law Enforcement	998	9,199	125,000	-	125,000	-
Federal Forfeiture Fund	-	-	175,000	-	175,000	-
COVID American Rescue Plan	609,857	366,678	-	-	-	-
Inheritance tax	1,244,722	1,785,266	3,938,301	1,600,000	5,538,301	-
Keno Lottery	100	-	678,513		678,513	-
Juvenile Facility	-	-	10,852		10,852	-
Jail Bond Fund	2,047,483	2,050,135	2,664,250		1,764,250	900,000
Road Bond Fund	722,200	719,300	161,154	-	161,154	-
Handicapped Access	-	226,443	-		-	-
Building	406,092	107,980	2,297,824		2,297,824	-
Jail Building	-	-	-	-	-	-
	44,018,470	40,354,786	54,713,361	3,070,000	39,466,074	18,317,287

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	900,000	17,417,287	18,317,287

Unused Propety Tax Request Authority available for next year	65,623

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 22nd day of September, 2025 immediately following the conclusion of the budget hearing in the Commissioners' Room - Courthouse for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax reEuest at a different amount than the prior year tax request.

	2024	2025	Change
Operating Budget	55,069,336	54,713,361	-0.65%
Property Tax Request	17,228,479	18,317,287	6.32%
Valuation	6,235,855,059	6,634,662,176	6.40%
Tax Rate	0.276281	0.276085	-0.07%
Tax Rate if Prior Tax Request was at Current Valuation	0.259674		

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request	(1)	17,228,479.00	
Less: Prior Year Exceptions Utilized			
(Will all be zero for 2025-2026 budget because first year of new cap)			
Approved Bonds *(prior year line 16)*	(2)	-	
Emergency Response *(prior year line 17)*	(3)	-	
Public Safety Services *(prior year line 18)*	(4)	-	
County Attorneys *(prior year line 19)*	(5)	-	
County Public Defenders *(prior year line 20)*	(6)	-	
Response to Public Safety Threat *(prior year line 21)*	(7)	-	
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-	
Voter Approved Increase *(prior year line 23)*	(9)	-	
Unused authority used in the prior year *(prior year line 24)*	(10)	-	
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	**-**	
Preliminary Property Tax Request Authority (line 1 - line 11)		(12)	17,228,479.00

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue)					17,243,318.95
					(13)
Growth Percentage per County Assessor					
71,554,864.00 (2025 Growth Value)	/	6,235,855,059.00 (2024 Total Valuation)	=	1.15% (14a)	(14) 197,862.74
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)					
Inflation Percentage				5.17%	
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)				(15a)	(15) 891,479.59

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds	(16)	-
Response to a declared emergency in the prior year & certified to the Auditor	(17)	-
Public Safety Services (	(18)	-
County Attorneys	(19)	-
County Public Defenders	(20)	-
Support of service relating to an imminent & significant threat to public safety	(21)	-
Support of an interlocal agreement relating to public safety	(22)	-
Voter approved increase pursuant to § 13-3405	(23)	-
Prior Year's Unused Property Tax Request Authority used	(24)	-

Total Exceptions Utilized *(Total lines 16 thru 24)*	(25)	**-**
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*	(26)	**18,317,821.33**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	18,317,287.27
Unused Property Tax Request Authority Created for Future Years	(28)	***534.06***

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

Calculation of Allowable Growth Percentage

Prior Year Total Property Tax Request (1) $ 17,228,479.00

*(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

71,554,864	/	6,235,855,059	=	1.15%	(3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor			

Total Allowable Growth Percentage Increase (Line 2 + Line 3) 3.15%

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) $ 542,697.09

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) **$ 17,771,176.09**

(Without needing to attend Joint Public Hearing, or be included on postcard notification)

Actual Property Tax Request

2025-2026 ACTUAL Total Property Tax Request $ 18,317,287.27

Property Tax Request (exceeds)/is within allowable growth percentage ***$ (546,111.18)***

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

Lincoln County
Budget and Valuation Summary
Budget Year 2025-2026

	Valuation	Prop tax Required	Inc /-Dec from prior year	Levy . cents per $100	Growth Value	Growth %
2019-2020	$ 4,983,736,045	13,383,320	1,462,320	0.268540	28,574,579	0.58%
Bond Fund		1,900,000	1,000,000	0.038124		
		15,283,320	2,462,320	0.306664		
2020-2021	$ 5,030,301,347	14,282,964	899,644	0.283939	28,574,579	0.57%
Bond Fund		3,300,000	1,400,000	0.065602		
		17,582,964	2,299,644	0.349541		
2021-2022	$ 5,153,844,268	13,650,000	(632,964)	0.264851	18,066,209	0.36%
Bond Fund		3,250,000	(50,000)	0.063060		
		16,900,000	(682,964)	0.327911		
2022-2023	$ 5,315,020,563	14,045,000	395,000	0.264251	24,003,003	0.47%
Bond Fund		2,650,000	(600,000)	0.049859		
		16,695,000	(205,000)	0.314110		
2023-2024	$ 5,771,913,035	14,252,474	207,474	0.246928	46,622,604	0.88%
Bond Fund		2,300,000	(350,000)	0.039848		
		16,552,474	(142,526)	0.286776		
2024-2025	$ 6,235,855,059	15,728,479	1,476,005	0.252227	60,530,874	1.05%
Bond Fund		1,500,000	(800,000)	0.024054		
		17,228,479	676,005	0.276281		
	FINAL Valuation					
2024-2025	6,634,662,176	17,417,287	1,688,808	0.262520	71,554,864	**1.15%**
Bond Fund		900,000	(600,000)	0.013565		
		18,317,287	1,417,287	0.276085		

Tax Rate if Prior Tax Request was at Current Valuation 0.25967

LINCOLN COUNTY — RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted	
0100	**GENERAL FUND**					Fund	0100	GENERAL	
271.00	Net Fund Balance, 71	4,826,717	4,260,410	2,895,004	2,895,004	3,401,325	3,401,325	3,401,325	
	FEDERAL REVENUE								
330.40	Federal Prisoner reimbursement			700,000		680,000	680,000	680,000	
330.41	Transportation for Federal Prisoners	22,380	16,905	20,000	25,152	20,000	20,000	20,000	
330.55	Federal Contracts for Services	-	20,000	20,000	20,000	20,000	20,000	20,000	
331.01	Child Support Enf - Dist Court	55,572	86,024	60,000	69,888	70,000	70,000	70,000	
331.02	Child Support Enf - Co Attny	284,110	249,200	250,000	436,185	250,000	250,000	250,000	
339.01	Sheriff - NOHS Grants	59,510	51,553	150,000	79,357	150,000	150,000	150,000	*
339.05	Medical Reserve Corp	35,000	18,750	4,190		1,056	1,056	1,056	
339.06	Emergency Management Grants	400,580	413,697	660,468	379,706	669,667	669,667	669,667	
339.11	Victim Witness Grant	75,604	38,508	20,000	8,992	30,000	30,000	30,000	
	Las Mananita Grant					450,000	450,000	450,000	
	BUILD Grant			750,000		750,000	750,000	750,000	
		932,756	894,637	2,634,658	1,019,280	3,090,723	3,090,723	3,090,723	
	STATE REVENUE								
340.03	Community Connection monies	65,476	193,296	173,000	172,523	173,000	173,000	173,000	
341.20	Extension Office Reimbursement	15,138	15,493	17,000	16,565	17,000	17,000	17,000	
341.30	State prisoner reimbursement	813,280		15,000		15,000	15,000	15,000	
341.40	Property tax relief			-			-	-	
341.60	State tax credit								
344.01	Homestead Exemption	279,029	309,160		357,661				
344.05	Property Tax Credit	897,127	1,007,540		1,316,315				
344.10-12	Personal Property Collection								
345.02	Insurance alloc	116,724	122,498	120,000	129,223	130,000	130,000	130,000	
345.03	Airline Tax	15,992	15,958	16,000	12,449	16,000	16,000	16,000	
345.06	Tax Pay Back Reimbursement			-			-	-	
346.01	Pro-rate motor vehicle	18,586	27,235	16,000	38,655	38,000	38,000	38,000	
346.02	Carline Tax	39,219	45,187	40,000	42,615	40,000	40,000	40,000	
	TOTAL State Rev	2,260,571	1,736,367	397,000	2,086,006	429,000	429,000	429,000	

LINCOLN COUNTY — RECEIPTS

RECEIPTS SUMMARY

	Federal			Budgeted		Estimated Receiptas Ensuing Year 2024-2025		
		Actual	Actual	Revenue	Actual	Officals	Board	
Code No.		2022-2023	2023-2024	2024-2025	2024-2025	Estimation	Proposed	Adopted
						Fund	0100	GENERAL
	LOCAL REVENUE							
304.00	Motor vehicle tax	1,490,798	1,550,077	1,500,000	1,649,757	1,600,000	1,600,000	1,600,000
308.05	Mental Health			-			-	-
318.01	Occupation tax on Liq. Permit	4,740	7,930	7,000	7,950	7,000	7,000	7,000
321.01	Mobile home permits	145	130	-	130	-	-	-
325.01	Building permits	9,042	8,964	9,000	9,418	9,000	9,000	9,000
325.06	Right-of-way permits	550	32,625	20,000	13,582	15,000	15,000	15,000
351.01	Interlocal govt payments-EMA			-	36,320		-	-
351.04	Interlocal govt payments-roads	20,796	20,796	20,796	20,796	20,796	20,796	20,796
352.01	Dundy Co Emergency Mgmt Fee	29,385	32,078	37,708	37,708	35,365	35,365	35,365
352.02	Hitchcock Co Emergency Mgmt Fee	27,221	27,478	32,189	32,189	30,237	30,237	30,237
353.01	In lieu of tax-57/prior			-			-	-
353.02	In lieu of tax-5%	31,591	28,806	29,000	30,144	29,000	29,000	29,000
353.03	In lieu of tax-Housing Auth	8,314	9,331	9,000	12,474	12,000	12,000	12,000
	TOTAL Local revenue	1,622,582	1,718,215	1,664,693	1,850,468	1,758,398	1,758,398	1,758,398
	FEES and OTHER LOCAL REVENUE							
	County Treasurer							
360.01	Drivers license	21,766	22,362	17,000	20,988	20,000	20,000	20,000
360.02	Motor vehicle registration	190,878	189,784	180,000	168,084	170,000	170,000	170,000
360.04	Redemption fee	5,962	4,070	6,000	3,256	3,000	3,000	3,000
360.05	Distress warrant	304	456	400	322	400	400	400
360.06	Tax sale fee	6,990	4,275	5,000	4,300	4,300	4,300	4,300
360.07	Advertising fee	2,020	2,030	1,500	1,785	1,500	1,500	1,500
360.09	Filing feesPolitical cand.		1,871	600		6,000	6,000	6,000
360.13	Temp Operators lic			-			-	-
361.01	Homestead exemp comm	20,368	22,818		23,830			
361.02	Personal Property Tax commission	57,307	65,167	60,000	76,709	70,000	70,000	70,000
361.03	Sales tax comm	24,286	31,772	28,000	33,048	30,000	30,000	30,000
361.08	Motor vehicle fee commission	52,949	54,663	53,000	57,985	55,000	55,000	55,000
363.01	Prop tax comm	706,998	734,460	720,000	646,715	680,000	680,000	680,000
363.02	Spec Assess tax comm	3,700	1,495	-	1,977		-	-
365.01	Misc fees & comm			-	200		-	-
	SUBTOTAL	1,093,528	1,135,223	1,071,500	1,039,199	1,040,200	1,040,200	1,040,200

LINCOLN COUNTY — RECEIPTS

RECEIPTS SUMMARY

	Federal			Budgeted		Estimated Receiptas Ensuing Year 2024-2025		
		Actual	Actual	Revenue	Actual	Officals	Board	
Code No.		2022-2023	2023-2024	2024-2025	2024-2025	Estimation	Proposed	Adopted
						Fund	0100	GENERAL
	County Clerk			-				
371.01	Filing & record fee	4,924	4,671	5,000	5,030	5,000	5,000	5,000
371.04	Ad fees-liquor license	40	602	-	120		-	-
371.05	Marriage fees	5,125	5,025	5,000	4,250	5,000	5,000	5,000
		10,089	10,298	10,000	9,400	10,000	10,000	10,000
	County Assessor							
375-05	GIS Subscription	8,020	8,695	8,000	8,340	8,000	8,000	8,000
	Clerk of District Court							
380.01	Filing & Record fees	19,823	16,551	18,000	21,662	20,000	20,000	20,000
380.02	Work Release Program	5,615	6,660	6,000	8,256	7,000	7,000	7,000
380.03	Court Cost refunds	14,738	11,142	12,000	14,032	12,000	12,000	12,000
380.05	Misc fees	22,790	17,757	20,000	25,858	22,000	22,000	22,000
380.07	Tax foreclosure	5	437	-	364		-	-
383.00	Passport fees	26,333	22,295	24,000	27,650	24,000	24,000	24,000
		89,304	74,842	80,000	97,822	85,000	85,000	85,000
	County Court System							
390.01	Witness fees	307	-	-			-	-
390.02	Misc Fees	2,493	3,368	2,800	2,474	2,800	2,800	2,800
391.01	Lab costs refund	350	75	200	525	200	200	200
		3,150	3,443	3,000	2,999	3,000	3,000	3,000
	Election Commissioners							
393.03	Elec costs recover	41,192	-	35,000	28,304	30,000	30,000	30,000
	Register of Deeds							
394.01	Filing & recording	126,650	118,290	120,000	146,170	130,000	130,000	130,000
394.02	Document stamp	113,173	130,018	125,000	137,130	130,000	130,000	130,000
394.03	Misc fees	6,306	5,913	6,000	6,732	6,000	6,000	6,000
394.04	User fees / Web / Deeds	13,430	13,240	13,500	16,580	15,000	15,000	15,000
		259,559	267,461	264,500	306,612	281,000	281,000	281,000

LINCOLN COUNTY — RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
						Fund	0100	GENERAL
	County Sheriff							
395.01	Service fees	70,842	75,276	72,000	74,597	72,000	72,000	72,000
395.02	Mileage & costs	18,080	16,525	20,000	22,455	20,000	20,000	20,000
395.03	Law Enforcement service contracts	70,577	93,606	90,000	109,119	105,000	105,000	105,000
395.04	Breath & Analyzer Fees	21		-			-	-
395.05	Reimb County & City Prisoners	805,303	752,119	200,000	895,521	200,000	200,000	200,000
395.10	Motor vehicle inspect fee	20,530	21,210	22,000	22,830	22,000	22,000	22,000
395.13	Handgun application fee	2,285	2,045	2,300	2,045	2,000	2,000	2,000
395.14	Fingerprint charge	1,576	1,172	1,800	532	1,000	1,000	1,000
395.15	Sheriff miscellaneous	-		-			-	-
395.16	Sale of abandoned vehicle	3,056	5,340	3,000	3,360	3,000	3,000	3,000
395.19	Training Facility Services			-			-	-
395.20	Co Court/Work Release Program	5,900	9,855	7,000	3,840	6,000	6,000	6,000
395.22	Inmate Reimbusrment Medical	41	-	-			-	-
392.25	Donations	-	-	-			-	-
		998,211	977,148	418,100	1,134,299	431,000	431,000	431,000
	County Attorney							
396.01	Fees collections	140	220	150	70	100	100	100
396.08	Diversion	9,450	10,600	10,600	27,000	15,000	15,000	15,000
396.50	Incentive paychild supp	-	-	-			-	-
		9,590	10,820	10,750	27,070	15,100	15,100	15,100
	Other revenue							
397.24	Sale of Hygeine Items	-	-		-			
397.25	Sale of Misc Items	-	-		-			
406.01	Vending mach	-		-			-	-
406.02	Jail Commissary	196,238	171,322	200,000	150,706	175,000	175,000	175,000
408.01	Civil Defense fee		63,915				-	-
410.01	Surveyor services			-			-	-
450.02	Photocopy	58	65	-	71		-	-

LINCOLN COUNTY — RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
						Fund	0100	GENERAL
	Other revenue (Continued)							
450.03	Postage	-		-			-	-
450.04	Jail Telephone Commission	211,608	175,294	190,000	184,257	190,000	190,000	190,000
450.05	Internet Services - Profit Inmate		11,824	-			-	-
470.01	Overload fines	16,706	14,996	16,000	17,694	16,000	16,000	16,000
472.01	Co Court Bond Forfeitures			-			-	-
474.01	Probation District	133,615	113,560	133,791	84,185	90,000	90,000	90,000
474.08	District Judge - cost reimb.			-			-	-
476.02	Animal Predator Fees	-	31,976	25,000	65,610	50,000	50,000	50,000
480.01	Weed Spraying Assessments	70,353	58,942	70,000	67,313	70,000	70,000	70,000
495.02	Sale of vehicles			-			-	-
500.01	Leases rental property	1,500		1,500		1,500	1,500	1,500
500.04	Cable franchise fees	40,474	34,616	35,000	30,771	30,000	30,000	30,000
507.01	Veterans Service (McPherson)			-			-	-
510.01	Interest on Investmnt	197,268	633,331	400,000	811,750	600,000	600,000	600,000
306.00	Interest on taxes	25,290	25,558	25,000	28,191	28,000	28,000	28,000
530.02	Sale of property			-			-	-
532.03	Refund/Misc Social Security	1,400	1,200	1,000	2,300	1,000	1,000	1,000
532.08	Joint Public Hearing Reimbursements	9,601	3,394	5,000	856	12,000	12,000	12,000
540.01	Misc revenue	3,562	322,033	-	68,836		-	-
							-	-
		907,673	1,662,026	1,102,291	1,512,540	1,263,500	1,263,500	1,263,500
	TOTAL Fees & Other Local	3,420,316	4,149,956	3,003,141	4,166,585	3,166,800	3,166,800	3,166,800
	TOTAL REVENUES	8,236,225	8,499,175	7,699,492	9,122,339	8,444,921	8,444,921	8,444,921
	TRANSFERS IN:			-	-			
	Inheritance Fund	-	-	1,620,000	1,000,000	-	-	-
	Sinking Fund			-		-	-	-
	Total Transfers	-	-	1,620,000	1,000,000	-	-	-
TOTAL BALANCE,REVENUES & TRANSFERS		13,062,942	12,759,586	12,214,496	13,017,343	11,846,246	11,846,246	11,846,246
305.00	TOTAL PROPERTY TAXES	12,702,924	12,858,255	15,728,478	13,568,314	17,417,287	17,417,287	17,417,287
	TOTAL REVENUE AVAILABLE	25,765,866	25,617,841	27,942,974	26,585,657	29,263,533	29,263,533	29,263,533
	Less Expenditures	21,505,456	22,722,837		23,184,332			
	BALANCE FORWARD	4,260,410	2,895,004		3,401,325			

LINCOLN COUNTY — RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025: Officals Estimation	Board Proposed	Adopted
0200	**COUNTY ROAD FUND**					Fund	0200	ROAD
271.00	Net Fund Balance, 7-1	941,743	3,341,471	1,275,128	1,275,128	262,565	262,565	262,565
	FEDERAL REVENUE							
334.02	Natural Disaster	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-
	STATE REVENUE							
346.03	Motor Vehicle fee	278,878	307,496	290,000	219,191	290,000	290,000	290,000
347.01	Highway allocation	4,005,860	4,294,376	4,491,128	4,415,506	4,348,671	4,348,671	4,348,671
347.02	Incentive payments	437	5,250	-	5,250		-	-
	Subtotal	4,285,175	4,607,122	4,781,128	4,639,947	4,638,671	4,638,671	4,638,671
	LOCAL REVENUE							
353.01	In lieu of tax	107	104	-	107		-	-
361.03	General/Road Split	11,848	8,938	-	9,387		-	-
540.01	Miscellaneous revenue	117,497	39,545	394	17,249	7,254	7,254	7,254
	-							
	Subtotal	129,452	48,587	394	26,743	7,254	7,254	7,254
	TOTAL REVENUES	4,414,627	4,655,709	4,781,522	4,666,690	4,645,925	4,645,925	4,645,925
	TRANSFERS							
590.02	From General	2,692,000	2,988,000	2,095,000	2,095,000	1,380,000	1,380,000	1,380,000
590.02	From Inheritance	780,000	1,180,000	780,000	780,000	1,075,000	1,075,000	1,075,000
590.02	From Sinking	-		-	-	705,000	705,000	705,000
590.02	Total Transfers	3,472,000	4,168,000	2,875,000	2,875,000	3,160,000	3,160,000	3,160,000
TOTAL BALANCE, REVENUE & TRANSFERS		8,828,370	12,165,180	8,931,650	8,816,818	8,068,490	8,068,490	8,068,490
	TOTAL REVENUE AVAILABLE	8,828,370	12,165,180	8,931,650	8,816,818	8,068,490	8,068,490	8,068,490
	Less Expenditures	5,486,899	10,890,052		8,554,253			
	BALANCE FORWARD	3,341,471	1,275,128		262,565			
						-	-	-

LINCOLN COUNTY — RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025: Officals Estimation	Board Proposed	Adopted	
0650	**FEDERAL BUYBACK PROGRAM**					Fund	0650	FED BUYBACK	
271.00	Net Fund Balance, 7-1	2,314,806	2,898,908	3,247,573	3,247,573	2,226,698	2,226,698	2,226,698	
	STATE REVENUE								
347.50	Highway/Street Buyback Program (STP)	261,078	254,594	241,751	241,751	248,808	248,808	248,808	
347.60	Highway Bridge Buyback Program (HBP)	339,585	183,429	235,080	235,080	252,562	252,562	252,562	
	Subtotal	600,663	438,023	476,831	476,831	501,370	501,370	501,370	
	TOTAL REVENUES	600,663	438,023	476,831	476,831	501,370	501,370	501,370	
	TRANSFERS								
590.01	Inter-fund transfers						-	-	
	Total Transfers	-	-	-	-	-	-	-	
TOTAL BALANCE, REVENUE & TRANSFERS		2,915,469	3,336,931	3,724,404	3,724,404	2,728,068	2,728,068	2,728,068	
300.00	Property Taxes	-	-		-	-	-	-	
	TOTAL REVENUE AVAILABLE	2,915,469	3,336,931	3,724,404	3,724,404	2,728,068	2,728,068	2,728,068	
	Less Expenditures	16,561	89,358		1,497,706				
	BALANCE FORWARD	2,898,908	3,247,573		2,226,698				x
				-		-	-	-	

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
0800	**SPECIAL ROAD/BRIDGE FUND**					Fund	0800	ROAD-BRIDGE
271.00	Net Fund Balance, 7-1	1,405,801	1,400,377	927,668	927,668	1,294,966	1,294,966	1,294,966
	FEDERAL REVENUE							
334.01	Emergency Flood Relief	-	-				-	-
	Subtotal	-	-	-	-	-	-	-
	STATE REVENUE							
347.1	Road/Bridge Project Costs - Sutherland	-	3,202,808	-			-	-
		-		-		-	-	-
	Subtotal	-	3,202,808	-	-	-	-	-
	LOCAL REVENUE							
304.00	Motor vehicle tax			-			-	-
353.01	In lieu of tax	-	-	-	-	-	-	-
353.02	In lieu of tax-5%	-		-		-	-	-
306.01	Interest on Taxes	1	-	-			-	-
540.01	Miscellaneous / tax interest	-	-	-	689,230		-	-
	Subtotal	1	-	-	689,230	-	-	-
	TOTAL REVENUES	1	3,202,808	-	689,230	-	-	-
	TRANSFERS							
590.01	Inter-fund transfers		-	-	-	-	-	-
	Total Transfers	-	-	-	-	-	-	-
TOTAL BALANCE, REVENUE & TRANSFERS		1,405,802	4,603,185	927,668	1,616,898	1,294,966	1,294,966	1,294,966
300.00	Property Taxes	(6)	-	-		-	-	-
	TOTAL REVENUE AVAILABLE	1,405,796	4,603,185	927,668	1,616,898	1,294,966	1,294,966	1,294,966
	Less Expenditures	5,419	3,675,517		321,932			
	BALANCE FORWARD	1,400,377	927,668		1,294,966			

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
0802	**ROAD IMPROVEMENT FUND**					Fund	0800	ROAD IMPROVE
271.00	Net Fund Balance, 7-1	67,779	67,779	67,779	67,779	-	-	-
	LOCAL REVENUE							
304.00	Bond Proceeds	-			-	2,030,000	2,030,000	2,030,000
540.01	Miscellaneous / tax interest	-	-				-	-
	Subtotal	-	-	-	-	2,030,000	2,030,000	2,030,000
	TOTAL REVENUES	-	-	-	-	2,030,000	2,030,000	2,030,000
	TRANSFERS							
590.01	Inter-fund transfers		-	-	-	-	-	-
	Total Transfers	-	-	-	-	-	-	-
TOTAL BALANCE, REVENUE & TRANSFERS		67,779	67,779	67,779	67,779	2,030,000	2,030,000	2,030,000
300.00	Property Taxes			-		-	-	-
	TOTAL REVENUE AVAILABLE	67,779	67,779	67,779	67,779	2,030,000	2,030,000	2,030,000
	Less Expenditures	-	-		67,779			
	BALANCE FORWARD	67,779	67,779		-			

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

	Federal			Budgeted		Estimated Receiptas Ensuing Year 2024-2025		
		Actual	Actual	Revenue	Actual	Officals	Board	
Code No.		2022-2023	2023-2024	2024-2025	2024-2025	Estimation	Proposed	Adopted
0950	**SINKING FUND**					Fund	0950	SINKING FUND
271.00	Net fund balance, 7-1	-	-	-	-	-	-	-
	LOCAL REVENUE							-
540.01	Miscellaneous receipts	-	-	-	-		-	-
		-	-	-	-	-	-	-
	TRANSFERS							
590.01	Inter-Fund Transfer - General Fund	-	-	-	-	705,000	705,000	705,000
TOTAL BALANCE, REVENUES & TRANSFERS		-	-	-	-	705,000	705,000	705,000
	TOTAL REVENUE AVAILABLE	-	-	-	-	705,000	705,000	705,000
	Less Expenditures	-	-		-			
	BALANCE FORWARD	-	-		-			
				-		-	-	-
0985	**CHILD SUPPORT INCENTIVE**					Fund	985	CHILD SUPP INC
271.00	Net fund balance, 7-1	86,681	99,118	82,870	82,870	54,129	54,129	54,129
	FEDERAL REVENUE							
331.04	Child Support Incent - Co Attny	49,931	85,267	54,882	-	-	-	-
		49,931	85,267	54,882	-	-	-	-
	FEES and OTHER LOCAL REVENUE							
540.01	Miscellaneous	-			7		-	-
	Subtotal	-	-	-	7	-	-	-
	TOTAL REVENUES	49,931	85,267	54,882	7	-	-	-
	TRANSFERS							
590.01	Inter-fund transfers	-	-		-		-	-

LINCOLN COUNTY RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
TOTAL BALANCE, REVENUES & TRANSFERS		136,612	184,385	137,752	82,877	54,129	54,129	54,129
300.00	TOTAL PROPERTY TAXES					-	-	-
	TOTAL REVENUE AVAILABLE	136,612	184,385	137,752	82,877	54,129	54,129	54,129
	Less: Expenditures	37,494	101,515		28,748			
	Balance Forward	99,118	82,870		54,129			

LINCOLN COUNTY — RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
0990	**LODGING TAX FUND**					Fund	0990	LODGING TAX
271.00	Net fund balance, 7-1	497,946	91,616	64,172	64,172	62,170	62,170	62,170
	LOCAL REVENUE							-
315.03	County Lodging Receipts	604,408	638,584	808,000	629,327	701,878	701,878	701,878
540.01	Miscellaneous receipts	-	-	-	-		-	-
		604,408	638,584	808,000	629,327	701,878	701,878	701,878
	TRANSFERS							
590.01	Inter-fund transfers - Lodging Impr Fund	100,000	-	-	-		-	-
TOTAL BALANCE, REVENUES & TRANSFERS		1,202,354	730,200	872,172	693,499	764,048	764,048	764,048
300.00	TOTAL PROPERTY TAXES	-	-		-	-	-	-
	TOTAL REVENUE AVAILABLE	1,202,354	730,200	872,172	693,499	764,048	764,048	764,048
	Less Expenditures	1,110,738	666,028		631,329			
	BALANCE FORWARD	91,616	64,172		62,170			
				-		-	-	-

LINCOLN COUNTY — RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
0995	**LODGING IMPROVEMENT FUND**					Fund	0995	LODGING IMPR
271.00	Net fund balance, 7-1	775,651	91,616	64,172	64,172	62,170	62,170	62,170
	LOCAL REVENUE							
315.03	County Lodging Receipts	604,308	638,584	808,000	629,327	701,878	701,878	701,878
		604,308	638,584	808,000	629,327	701,878	701,878	701,878
	TRANSFERS							
590.01	Inter-fund transfers	-	-	-	-	-	-	-
TOTAL BALANCE, REVENUES & TRANSFERS		1,379,959	730,200	872,172	693,499	764,048	764,048	764,048
300.00	TOTAL PROPERTY TAXES	-	-	-	-	-	-	-
	TOTAL REVENUE AVAILABLE	1,379,959	730,200	872,172	693,499	764,048	764,048	764,048
	Less Expenditures	1,288,343	666,028		631,329			
	BALANCE FORWARD	91,616	64,172		62,170			
				-		-	-	-

LINCOLN COUNTY — RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
				-				
1150	**MODERNIZATION & PRESERVATION FUND**					Fund	1150	MOD & PRES
271.00	Net fund balance, 7-1	83,690	67,409	50,525	50,525	49,705	49,705	49,705
	LOCAL REVENUE							
394.01	Recording Fees - Deeds Share	18,647	21,771	69,475	20,296	19,795	19,795	19,795
540.01	Miscellaneous receipts		-	-			-	-
		18,647	21,771	69,475	20,296	19,795	19,795	19,795
	TRANSFERS							
590.01	Inter-fund transfers	-	-	-	-	-	-	-
TOTAL BALANCE, REVENUES & TRANSFERS		102,337	89,180	120,000	70,821	69,500	69,500	69,500
300.00	TOTAL PROPERTY TAXES	-	-	-	-	-	-	-
	TOTAL REVENUE AVAILABLE	102,337	89,180	120,000	70,821	69,500	69,500	69,500
	Less Expenditures	34,928	38,655		21,116			
	BALANCE FORWARD	67,409	50,525		49,705			
				-		-	-	-

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

	Federal			Budgeted		Estimated Receiptas Ensuing Year 2024-2025		
		Actual	Actual	Revenue	Actual	Officals	Board	
Code No.		2022-2023	2023-2024	2024-2025	2024-2025	Estimation	Proposed	Adopted
1275	**SELF FUNDED INSURANCE FUND**					Fund	1,275	SELF FUND INS
271.00	Net Fund Balance, 7-1	114,483	115,568	30,131	30,131	38,664	38,664	38,664
	STATE REVENUE							
344.01	Homestead Exemption							
344.05	Property tax credit							
334.10-12	Personal Property Tax Coll							
345.03	Carline Distribution						-	-
346.01	Pro-rate motor vehicle						-	-
	Subtotal	-	-	-	-	-	-	-
	LOCAL REVENUE							
510.01	Interest income on taxes	4	3	-	1		-	-
353.01	In-lieu of tax-57/prior			-			-	-
353.02	In-lieu of tax-5%						-	-
540.01	Misc receipts	1,919	3,580	2,869	1,792	1,336	1,336	1,336
	Subtotal	1,923	3,583	2,869	1,793	1,336	1,336	1,336
	TOTAL REVENUES	1,923	3,583	2,869	1,793	1,336	1,336	1,336
	TRANSFERS							
590.02	Inter-fund transfers - General Fund	148,000	48,000	230,000	158,000	305,000	305,000	305,000
TOTAL BALANCE, REVENUES & TRANSFERS		264,406	167,151	263,000	189,924	345,000	345,000	345,000
300.00	TOTAL PROPERTY TAXES	7	8		1	-	-	-
	TOTAL REVENUES AVAILABLE	264,413	167,159	263,000	189,925	345,000	345,000	345,000
	Less Expenditures	148,845	137,028		151,261			
	BALANCE FORWARD	115,568	30,131		38,664			

LINCOLN COUNTY — RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025: Officals Estimation	Board Proposed	Adopted
1900	**VETERANS AID FUND**					Fund	1900	VETERANS AID
271.00	Net fund balance, 7-1	45,685	45,685	45,685	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	-		-			-	-
	Subtotal	-	-	-	-	-	-	-
	TOTAL REVUNUES	-	-	-	-	-	-	-
	TRANSFERS							
590.01	Inter-fund transfers						-	-
TOTAL BALANCE, REVENUES & TRANSFERS		45,685	45,685	45,685	45,685	45,685	45,685	45,685
300.00	TOTAL PROPERTY TAXES					-	-	-
	TOTAL REVENUE AVAILABLE	45,685	45,685	45,685	45,685	45,685	45,685	45,685
	Less Expenditures				-			
	BALANCE FORWARD	45,685	45,685		45,685			
				-		-	-	-

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

	Federal			Budgeted		Estimated Receiptas Ensuing Year 2024-2025		
		Actual	Actual	Revenue	Actual	Officals	Board	
Code No.		2022-2023	2023-2024	2024-2025	2024-2025	Estimation	Proposed	Adopted
2360	**DRUG LAW ENFORCEMENT**					Fund	2360	DRUG LAW ENF
271.00	Net fund balance, 7-1	15,245	12,769	13,077	13,077	20,204	20,204	20,204
	LOCAL REVENUE							
475.03	Proceeds confiscated articles	-		-			-	-
475.04	Drug Law Enf. Rev Attorney	2,138	1,306	-	16,326		-	-
475.05	Drug Law Enf. Rev-Sheriff	-		100,000		100,000	100,000	100,000
510.01	Interest on Investments	-		-			-	-
540.01	Miscellaneous	-		11,923		4,796	4,796	4,796
		2,138	1,306	111,923	16,326	104,796	104,796	104,796
	TRANSFERS							
590.01	From - Inheritance				-		-	-
TOTAL BALANCE, REVENUES & TRANSFERS		17,383	14,075	125,000	29,403	125,000	125,000	125,000
300.00	TOTAL PROPERTY TAXES					-	-	-
	TOTAL REVENUE AVAILABLE	17,383	14,075	125,000	29,403	125,000	125,000	125,000
	Less Expenditures	4,614	998		9,199			
	BALANCE FORWARD	12,769	13,077		20,204			
				-		-	-	-

LINCOLN COUNTY — RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025: Officals Estimation	Board Proposed	Adopted
2410	**FEDERAL FORFEITURE FUND**					Fund	2410	FED FORFEIT
271.00	Net fund balance, 7-1	12,134	12,134	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	150,000
475.05	Drug Law Enf. Rev-Sheriff	-		-			-	-
540.01	Miscellaneous			12,866		12,866	12,866	12,866
		-	-	162,866	-	162,866	162,866	162,866
	TRANSFERS							
590.01	From - Inheritance						-	-
TOTAL BALANCE, REVENUES & TRANSFERS		12,134	12,134	175,000	12,134	175,000	175,000	175,000
300.00	TOTAL PROPERTY TAXES					-	-	-
	TOTAL REVENUE AVAILABLE	12,134	12,134	175,000	12,134	175,000	175,000	175,000
	Less Expenditures	-	-		-			
	BALANCE FORWARD	12,134	12,134		12,134			
				-		-	-	-

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

	Federal			**Budgeted**		Estimated Receiptas Ensuing Year 2024-2025		
		Actual	Actual	**Revenue**	Actual	Officals	Board	
Code No.		2022-2023	2023-2024	**2024-2025**	2024-2025	Estimation	Proposed	Adopted
2580	**COVID AMERICAN RESCUE PLAN**					Fund	2,580	COVID AMER RES
271.00	Net fund balance, 7-1	6,652,780	976,535	366,678	366,678	-	-	-
	STATE REVENUE							
339.25	COVID American Rescue Plan	-	-	-		-	-	-
	Subtotal	-	-	-	-	-	-	-
	TOTAL REVENUE	-	-	-	-	-	-	-
	TRANSFERS							
590.02	Interfund Transfers	-	-		-		-	-
TOTAL BALANCE, REVENUES & TRANSFERS		6,652,780	976,535	366,678	366,678	-	-	-
	Less Expenditures	5,676,245	609,857		366,678			
	BALANCE FORWARD	976,535	366,678		-			
						-		

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

	Federal			**Budgeted**		Estimated Receiptas Ensuing Year 2024-2025		
		Actual	Actual	**Revenue**	Actual	Officals	Board	
Code No.		2022-2023	2023-2024	**2024-2025**	2024-2025	Estimation	Proposed	Adopted
2700	**INHERITANCE TAX**					Fund	2700	INHERITANCE
271.00	Net fund balance, 7-1	5,274,747	6,476,563	6,031,307	6,031,307	5,528,301	5,528,301	5,528,301
	STATE REVENUE							
	LOCAL REVENUE							
310.01	Inheritance taxes	1,978,508	787,174	-	1,268,866		-	-
310.02	Interest on inherit. tax	3,868	12,292	10,000	13,394	10,000	10,000	10,000
540301	Miscellaneous			-			-	-
	Subtotal	1,982,376	799,466	10,000	1,282,260	10,000	10,000	10,000
	TOTAL REVENUE	1,982,376	799,466	10,000	1,282,260	10,000	10,000	10,000
	TRANSFERS							
590.02	Transfer from -					-	-	-
		-	-	-	-	-	-	-
TOTAL BALANCE, REVENUES & TRANSFERS		7,257,123	7,276,029	6,041,307	7,313,567	5,538,301	5,538,301	5,538,301
	Less Expenditures	780,560	1,244,722		1,785,266			
	BALANCE FORWARD	6,476,563	6,031,307		5,528,301			
						-		

LINCOLN COUNTY — RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025: Officals Estimation	Board Proposed	Adopted
2850	**KENO LOTTERY**					Fund	2850	KENO LOTTERY
271.00	Net fund balance, 7-1	416,723	483,480	549,777	549,777	618,513	618,513	618,513
	LOCAL REVENUE							
320.01	Keno lottery receipts	63,746	59,786	60,000	60,242	60,000	60,000	60,000
320.02	Interest on keno lottery	3,011	6,611	-	8,494		-	-
	Subtotal	66,757	66,397	60,000	68,736	60,000	60,000	60,000
	TOTAL REVENUE	66,757	66,397	60,000	68,736	60,000	60,000	60,000
	TRANSFERS							
590.02	Interfund Transfers	-	-		-		-	-
TOTAL BALANCE, REVENUES & TRANSFERS		483,480	549,877	609,777	618,513	678,513	678,513	678,513
	Less Expenditures	-	100		-			
	BALANCE FORWARD	483,480	549,777		618,513			
						-		

LINCOLN COUNTY — RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025: Officals Estimation	Board Proposed	Adopted
2970	**JUVENILE FACILITY**					Fund	2970	JUVENILE FAC
271.00	Net fund balance, 7-1	17,472	10,852	10,852	10,852	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			-	-
590.02	Interfund Transfers				-			
TOTAL BALANCE, REVENUES & TRANSFERS		17,472	10,852	30,852	10,852	10,852	10,852	10,852
300.00	TOTAL PROPERTY TAXES			-		-	-	-
	TOTAL REVENUE AVAILABLE	17,472	10,852	30,852	10,852	10,852	10,852	10,852
	Less Expenditures	6,620	-		-			
	BALANCE FORWARD	10,852	10,852		10,852			
		-						

LINCOLN COUNTY — RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025: Officals Estimation	Board Proposed	Adopted
3300	**JAIL BOND FUND**					Fund	3300	JAIL BOND
271.00	Net Fund Balance, 7-1	2,229,895	2,376,961	2,183,503	2,183,503	1,750,950	1,750,950	1,750,950
	STATE REVENUE							
344.01	Homestead exemption	41,213	37,899		35,031			
344-05	Property tax credit	127,750	120,177		125,532			
344310-11	Personal Property Tax							
345.03	Airline distribution			-			-	-
346.02	Carline distribution	5,885	5,583	5,500	4,171	4,000	4,000	4,000
346.01	Pro-rate motor vehicle	3,404	3,539	3,200	4,014	4,000	4,000	4,000
	--							
	Subtotal	178,252	167,198	8,700	168,748	8,000	8,000	8,000
	LOCAL REVENUE							
304.00	Motor vehicle tax			-			-	-
306.00	Interest on Taxes	4,519	3,602	-	3,321	2,500	2,500	2,500
353.01	In lieu of tax-57/prior			-			-	-
353.02	In lieu of tax-5%	4,499	3,436	3,500	2,875	2,800	2,800	2,800
353.03	In lieu of tax-Housing Auth	1,151	1,086	-	1,168		-	-
510.01	Interest income	17,279	39,048	-	35,447		-	-
520.01	Proceeds from sale of new bonds			-			-	-
540.01	Miscellaneous	(31)		-			-	-
	Subtotal	27,417	47,172	3,500	42,811	5,300	5,300	5,300
	TOTAL REVENUES	205,669	214,370	12,200	211,559	13,300	13,300	13,300
	TOTAL BALANCE, REVENUE & TRANSFERS	2,435,564	2,591,331	2,195,703	2,395,062	1,764,250	1,764,250	1,764,250
300.00	Property Taxes	1,988,145	1,639,655	1,500,000	1,406,023	900,000	900,000	900,000
	TOTAL REVENUE AVAILABLE	4,423,709	4,230,986	3,695,703	3,801,085	2,664,250	2,664,250	2,664,250
	Less Expenditures	2,046,748	2,047,483		2,050,135			
	BALANCE FORWARD	2,376,961	2,183,503		1,750,950			

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

	Federal			Budgeted		Estimated Receiptas Ensuing Year 2024-2025		
		Actual	Actual	**Revenue**	Actual	Officals	Board	
Code No.		2022-2023	2023-2024	**2024-2025**	2024-2025	Estimation	Proposed	Adopted
4600	**ROAD BOND FUND**					Fund	4600	ROAD BOND
271.00	Net Fund Balance, 7-1	754,397	728,578	639,793	639,793	131,154	131,154	131,154
	STATE REVENUE							
344.01	Homestead exemption	13,184	13,068		2,225			
344-05	Property tax credit	41,521	42,415					
344310-12	Personal Property Tax							
345.03	Carline distribution	1,879	1,937	-	188	-	-	-
346.01	Pro-rate motor vehicle	1,021	1,199	-	576	-	-	-
	--							
	Subtotal	57,605	58,619	-	2,989	-	-	-
	LOCAL REVENUE							
304.00	Motor vehicle tax			-			-	-
306.00	Interest on Taxes	1,371	1,181		1,105		-	-
353.01	In lieu of tax						-	-
353.02	In lieu of tax-5%	933	748	-			-	-
353.03	In lieu of tax-urban renewl						-	-
510.01	Interest income	6,998	12,299	79,707	9,320	-	-	-
540.01	Miscellaneous						-	-
	Subtotal	9,302	14,228	79,707	10,425	-	-	-
	TOTAL REVENUES	66,907	72,847	79,707	13,414	-	-	-
	TRANSFERS							
590.01	Inter-fund transfers	-	-	-	-	30,000	30,000	30,000
	Total Transfers	-	-	-	-	30,000	30,000	30,000
TOTAL BALANCE, REVENUE & TRANSFERS		821,304	801,425	719,500	653,207	161,154	161,154	161,154
300.00	Property Taxes	626,074	560,568	-	197,247	-	-	-
	TOTAL REVENUE AVAILABLE	1,447,378	1,361,993	719,500	850,454	161,154	161,154	161,154
	Less Expenditures	718,800	722,200		719,300			
	BALANCE FORWARD	728,578	639,793		131,154			

LINCOLN COUNTY — RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025: Officals Estimation	Board Proposed	Adopted
4010	**HANDICAPPED ACCESSIBILITY FUND**					Fund	4010	HANDICAPPED AC
271.00	Net fund balance, 7-1	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		-				-	-
	Subtotal	-	-	-	-	-	-	-
	FEES AND OTHER LOCAL -							
540.01	Miscellaneous	-		-		-	-	-
	Subtotal	-	-	-	-	-	-	-
	TOTAL REVENUES	-	-	-	-	-	-	-
	TRANSFERS							
590.01	Inter-fund transfers						-	-
TOTAL BALANCE, REVENUES & TRANSFERS		226,443	226,443	226,443	226,443	-	-	-
300.00	TOTAL PROPERTY TAXES		-	-		-	-	-
	TOTAL REVENUE AVAILABLE	226,443	226,443	226,443	226,443	-	-	-
	Less Expenditures	-	-		226,443			
	BALANCE FORWARD	226,443	226,443		-			

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
4050	**BUILDING FUND**					Fund	4050	BUILDING
271.00	Net fund balance, 7-1	1,909,607	2,379,685	2,026,129	2,026,129	2,257,824	2,257,824	2,257,824
	STATE REVENUE							
344.10-12	Personal Property Tax							
345.03	Airline distribution			-			-	-
346.02	Carline distribution	-		-		-	-	-
346.01	Pro-rate motor vehicle	-		-		-	-	-
	Subtotal	-	-	-	-	-	-	-
	LOCAL REVENUE							
304.00	Motor vehicle tax			-			-	-
305.00	Interest on Taxes	19	14	-	2	-	-	-
353.02	In lieu of tax-5%	-		-		-	-	-
353.03	In lieu of tax-Housing Auth	-		-			-	-
	Subtotal	19	14	-	2	-	-	-
	FEES and OTHER LOCAL REVENUE							
510.01	Interest on investments	24,269	52,481	-	45,083	40,000	40,000	40,000
540.01	Miscellaneous	500,000	-	-	68,142		-	-
	Subtotal	524,269	52,481	-	113,225	40,000	40,000	40,000
	TOTAL REVENUES	524,288	52,495	-	113,227	40,000	40,000	40,000
	TRANSFERS							
590.01	Inter-fund transfers - Handicapped		-	226,443	226,444		-	-
	TOTAL BALANCE, REVENUES & TRANSFERS	2,433,895	2,432,180	2,252,572	2,365,800	2,297,824	2,297,824	2,297,824
300.00	TOTAL PROPERTY TAXES	20	41	-	4	-	-	-
	TOTAL REVENUE AVAILABLE	2,433,915	2,432,221	2,252,572	2,365,804	2,297,824	2,297,824	2,297,824
	Less Expenditures	54,230	406,092		107,980			
	BALANCE FORWARD	2,379,685	2,026,129		2,257,824			

LINCOLN COUNTY

RECEIPTS

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
4200	**JAIL BUILDING FUND**					Fund	4200	JAIL BUILDING
271.00	Net fund balance, 7-1	-	-	-	-	-	-	-
	FEES and OTHER LOCAL REVENUE							
510.01	Interest on investments	-	-	-	-		-	-
520.01	Proceeds from sale of bonds	-	-	-	-	-	-	-
590.1	Miscellaneous		-					
	TOTAL REVENUES	-	-	-	-	-	-	-
	TRANSFERS							
590.01	Inter-fund transfers	-	-		-		-	-
	TOTAL REVENUE AVAILABLE	-	-	-	-	-	-	-
	Less Expenditures	-	-		-			
	BALANCE FORWARD	-	-		-			

LINCOLN COUNTY DISBURSEMENTS

DISBURSEMENTS/REQUIREMENTS

Fund #	Category Function	Actual Expense 2022-2023	Actual Expense 2023-2024	**Budgeted Expense 2024-2025**	Actual Expense 2024-2025	Estimated Expenditures For Ensuing Year 2025-2026 Officials Estimation	Board Proposed	Adopted
GENERAL FUND								
601	COUNTY BOARD							
	Pers Serv	217,909	249,374	269,500	256,897	284,500	284,500	284,500
	Opertg Exp	18,728	12,667	16,000	15,758	24,500	24,500	24,500
	Supp & Matls	157	195	1,000	726	1,000	1,000	1,000
	Captl Outlay	237	1,907	500	223	500	500	500
	Subtotal	**237,031**	**264,143**	**287,000**	**273,604**	**310,500**	**310,500**	**310,500**
602	COUNTY CLERK							
	Pers Serv	338,350	341,178	403,869	383,433	426,986	426,986	426,986
	Opertg Exp	43,177	65,656	83,750	53,686	84,700	84,700	84,700
	Supp & Matls	10,876	12,792	18,000	17,524	18,200	18,200	18,200
	Equip rent	1,175	1,150	1,250	1,650	1,650	1,650	1,650
	Captl Outlay	10,649	6,009	3,500	2,386	4,000	4,000	4,000
				-				
	Subtotal	**404,227**	**426,785**	**510,369**	**458,679**	**535,536**	**535,536**	**535,536**
603	COUNTY TREASURER							
	Pers Serv	436,728	458,933	522,957	468,334	616,115	616,115	616,115
	Opertg Exp	5,624	5,036	7,050	8,575	8,800	8,800	8,800
	Supp & Matls	23,162	18,708	47,000	39,057	43,000	43,000	43,000
	Captl Outlay	37,212	14,327	12,500	1,861	8,500	8,500	8,500
	Subtotal	**502,726**	**497,004**	**589,507**	**517,827**	**676,415**	**676,415**	**676,415**
604	REGISTER OF DEEDS							
	Pers Serv	179,771	195,290	219,795	200,902	249,285	249,285	249,285
	Opertg Exp	275	50	2,900	784	3,500	3,500	3,500
	Supp & Matls	451	615	4,100	127	1,600	1,600	1,600
	Captl Outlay	237	-	19,000	-	19,000	19,000	19,000
	Subtotal	**180,734**	**195,955**	**245,795**	**201,813**	**273,385**	**273,385**	**273,385**
605	COUNTY ASSESSOR							
	Pers Serv	435,268	483,796	544,735	504,234	575,473	575,473	575,473
	Opertg Exp	15,918	20,743	31,800	19,541	30,810	30,810	30,810
	Supp & Matls	2,770	2,744	4,000	1,949	4,000	4,000	4,000
	Captl Outlay	70,653	54,508	64,125	54,833	62,000	62,000	62,000
	Subtotal	**524,609**	**561,791**	**644,660**	**580,557**	**672,283**	**672,283**	**672,283**

DISBURSEMENTS/REQUIREMENTS

Fund #	Category Function	Actual Expense 2022-2023	Actual Expense 2023-2024	**Budgeted Expense 2024-2025**	Actual Expense 2024-2025	Estimated Expenditures For Ensuing Year 2025-2026 Officials Estimation	Board Proposed	Adopted
608	PLANNING COMMISSION							
	Opertg Exp	58,173	97,363	70,776	60,587	62,521	62,521	62,521
	Supp & Matls	390	118	700	419	700	700	700
	Captl Outlay			-			-	-
	Subtotal	**58,563**	**97,481**	**71,476**	**61,006**	**63,221**	**63,221**	**63,221**
610	INFORMATION TECHNOLOGY							
	Pers Serv	-	-	-	-	-	-	-
	Opertg Exp	124,025	131,548	127,200	161,419	185,800	185,800	185,800
	Supp & Matls	4,340	1,249	5,625	16,907	5,625	5,625	5,625
	Rentals			-			-	-
	Captl Outlay	65,778	63,197	151,600	73,114	79,020	79,020	79,020
	Subtotal	**194,143**	**195,994**	**284,425**	**251,440**	**270,445**	**270,445**	**270,445**
616	ADV INS & BONDS							
	Pers Serv	2,753,278	2,709,077	3,299,231	2,796,296	3,095,540	3,095,540	3,095,540
	Opertg Exp	414,848	441,086	478,983	494,075	478,820	478,820	478,820
	Subtotal	**3,168,126**	**3,150,163**	**3,778,214**	**3,290,371**	**3,574,360**	**3,574,360**	**3,574,360**
618	FEDERAL PAYROLL - FICA							
	Pers Serv	613,529	660,535	707,000	712,441	769,000	769,000	769,000
	Subtotal	**613,529**	**660,535**	**707,000**	**712,441**	**769,000**	**769,000**	**769,000**
621	CLERK OF DIST COURT							
	Pers Serv	258,215	294,746	351,330	307,749	295,562	295,562	295,562
	Opertg Exp	20,568	23,844	36,500	21,717	39,700	39,700	39,700
	Supp & Matls	11,583	12,177	12,300	8,062	13,500	13,500	13,500
	Rentals	2,080	2,240	3,100	2,240	3,100	3,100	3,100
	Captl Outlay	4,876	17	5,500	522	3,300	3,300	3,300
	Subtotal	**297,322**	**333,024**	**408,730**	**340,290**	**355,162**	**355,162**	**355,162**
622	COUNTY COURT SYSTEM							
	Opertg Exp	8,350	6,758	10,830	7,107	11,050	11,050	11,050
	Supp & Matls	16,254	12,115	18,065	14,764	18,175	18,175	18,175
	Equip rent			-	-	-	-	-
	Captl Outlay	10,738	14,019	19,930	15,894	19,600	19,600	19,600
	Subtotal	**35,342**	**32,892**	**48,825**	**37,765**	**48,825**	**48,825**	**48,825**

DISBURSEMENTS/REQUIREMENTS

Fund #	Category Function	Actual Expense 2022-2023	Actual Expense 2023-2024	**Budgeted Expense 2024-2025**	Actual Expense 2024-2025	Estimated Expenditures For Ensuing Year 2025-2026 Officials Estimation	Board Proposed	Adopted
624	DISTRICT COURT							
	Pers Serv	96,472	94,536	107,480	98,329	107,480	107,480	107,480
	Opertg Exp	-	369	-	-	-	-	-
	Supp & Matls	3,829	2,404	5,800	1,523	5,800	5,800	5,800
	Captl Outlay	10,470	9,944	14,000	1,014	14,000	14,000	14,000
	Subtotal	**110,771**	**107,253**	**127,280**	**100,866**	**127,280**	**127,280**	**127,280**
625	PUBLIC DEFENDER							
	Pers Serv	510,213	542,383	573,896	543,969	594,635	594,635	594,635
	Opertg Exp	125,320	126,692	129,840	140,660	145,450	145,450	145,450
	Supp & Matls	8,979	3,065	7,500	9,239	10,000	10,000	10,000
	Subtotal	**644,512**	**672,140**	**711,236**	**693,868**	**750,085**	**750,085**	**750,085**
641	BUILDINGS AND GROUNDS							
	Pers Serv	257,052	284,145	318,475	277,021	308,835	308,835	308,835
	Opertg Exp	157,706	145,115	171,900	187,998	193,900	193,900	193,900
	Supp & Matls	35,907	42,418	43,300	23,036	39,300	39,300	39,300
	Equip Rental	94	-	500	-	500	500	500
	Captl Outlay	3,978	5,668	11,500	8,540	11,500	11,500	11,500
	Subtotal	**454,737**	**477,346**	**545,675**	**496,595**	**554,035**	**554,035**	**554,035**
642	JAIL BUILDINGS AND GROUNDS							
	Pers Serv	76,946	81,636	92,663	88,043	92,095	92,095	92,095
	Opertg Exp	121,181	89,199	169,500	122,003	162,500	162,500	162,500
	Supp & Matls	31,110	30,243	36,000	38,042	44,000	44,000	44,000
	Equipment Rental	-	-	500	-	500	500	500
	Captl Outlay	-	58	2,500	324	2,500	2,500	2,500
	Subtotal	**229,237**	**201,136**	**301,163**	**248,412**	**301,595**	**301,595**	**301,595**
645	AGRICULTURAL EXT AGENT							
	Pers Serv	90,082	112,659	125,185	115,835	130,000	130,000	130,000
	Opertg Exp	19,150	15,521	19,650	23,170	23,900	23,900	23,900
	Supp & Matls	9,242	8,963	7,000	12,138	7,500	7,500	7,500
	Equip rent	18,390	19,091	18,000	20,067	19,500	19,500	19,500
	Captl Outlay	12,012	12,531	13,000	9,747	13,000	13,000	13,000
	Subtotal	**148,876**	**168,765**	**182,835**	**180,957**	**193,900**	**193,900**	**193,900**

DISBURSEMENTS/REQUIREMENTS

Fund #	Category Function	Actual Expense 2022-2023	Actual Expense 2023-2024	**Budgeted Expense 2024-2025**	Actual Expense 2024-2025	Estimated Expenditures For Ensuing Year 2025-2026 Officials Estimation	Board Proposed	Adopted
648	PHOTOSTAT							
	Pers Serv	30,815	32,831	37,600	16,425	36,600	36,600	36,600
	Opertg Exp	9,216	4,121	12,500	6,242	9,500	9,500	9,500
	Supp & Matls	3,146	5,242	7,500	4,430	7,500	7,500	7,500
	Equip rent	1,950	1,950	1,950	1,950	1,950	1,950	1,950
	Captl Outlay	-	9,150	5,000	-	-	-	-
	Subtotal	**45,127**	**53,294**	**64,550**	**29,047**	**55,550**	**55,550**	**55,550**
651	COUNTY SHERIFF							
	Pers Serv	1,935,155	1,978,044	2,420,737	2,234,654	2,575,900	2,575,900	2,575,900
	Opertg Exp	406,608	583,803	592,806	569,217	640,800	640,800	640,800
	Supp & Matls	127,413	128,820	144,500	245,762	144,500	144,500	144,500
	Equip rent		-	-	-	-	-	-
	Captl Outlay	93,547	217,494	138,700	155,189	158,500	158,500	158,500
	Subtotal	**2,562,723**	**2,908,161**	**3,296,743**	**3,204,822**	**3,519,700**	**3,519,700**	**3,519,700**
652	COUNTY ATTORNEY							
	Pers Serv	792,547	815,634	989,760	946,825	1,023,575	1,023,575	1,023,575
	Opertg Exp	43,997	45,176	84,500	47,931	103,300	103,300	103,300
	Supp & Matls	5,451	7,622	10,000	6,181	10,000	10,000	10,000
	Captl Outlay	32,778	35,940	40,700	40,955	47,000	47,000	47,000
	Subtotal	**874,773**	**904,372**	**1,124,960**	**1,041,892**	**1,183,875**	**1,183,875**	**1,183,875**
653	COMMUNICATION CENTER - PBX							
	Pers Serv	28,316	28,359	31,000	29,209	39,000	39,000	39,000
	Opertg Exp	132,563	144,263	167,500	55,220	161,000	161,000	161,000
	Supp & Matls	50	19	150	75	150	150	150
	Captl Outlay	-	-	500	-	5,000	5,000	5,000
	Subtotal	**160,929**	**172,641**	**199,150**	**84,504**	**205,150**	**205,150**	**205,150**
657	SHERIFF MERIT COMM							
	Opertg Exp	127	38	1,150	175	1,150	1,150	1,150
	Supp & Matls		-	100	-	100	100	100
	Subtotal	**127**	**38**	**1,250**	**175**	**1,250**	**1,250**	**1,250**
662	CHILD SUPPORT DIV							
	Pers Serv	253,486	223,136	312,150	288,051	325,930	325,930	325,930
	Opertg Exp	4,371	4,986	6,700	3,821	4,700	4,700	4,700
	Supp & Matls	2,770	3,394	4,000	3,140	4,000	4,000	4,000
	Captl Outlay	414	1,077	2,500	319	2,500	2,500	2,500
	Subtotal	**261,041**	**232,593**	**325,350**	**295,331**	**337,130**	**337,130**	**337,130**

DISBURSEMENTS/REQUIREMENTS

Fund #	Category Function	Actual Expense 2022-2023	Actual Expense 2023-2024	**Budgeted Expense 2024-2025**	Actual Expense 2024-2025	Estimated Expenditures For Ensuing Year 2025-2026 Officials Estimation	Board Proposed	Adopted
671	COUNTY JAIL							
	Pers Serv	1,866,966	2,087,983	2,434,775	2,058,128	2,649,200	2,649,200	2,649,200
	Opertg Exp	598,605	593,229	692,400	630,652	727,100	727,100	727,100
	Supp & Matls	273,297	268,799	326,000	381,338	332,580	332,580	332,580
	Captl Outlay	52,327	58,122	51,000	91,832	61,000	61,000	61,000
						-		
	Subtotal	**2,791,195**	**3,008,133**	**3,504,175**	**3,161,950**	**3,769,880**	**3,769,880**	**3,769,880**
673	DISTRICT PROBATION OFFICER							
	Opertg Exp	45,937	50,282	44,500	47,633	44,000	44,000	44,000
	Supp & Matls	34,938	38,612	27,000	46,380	27,000	27,000	27,000
	Equip rent	14,578	11,574	12,000	19,909	12,000	12,000	12,000
	Captl Outlay	62,552	33,324	54,500	24,014	52,000	52,000	52,000
	Subtotal	**158,005**	**133,792**	**138,000**	**137,936**	**135,000**	**135,000**	**135,000**
691	CITY-COUNTY							
	Opertg Exp	471,902	461,555	529,999	529,994	542,373	542,373	542,373
	Subtotal	**471,902**	**461,555**	**529,999**	**529,994**	**542,373**	**542,373**	**542,373**
693	EMERGENCY MANAGEMENT							
	Pers Serv	112,345	121,947	151,565	136,560	159,105	159,105	159,105
	Opertg Exp	65,400	73,010	144,872	94,759	127,955	127,955	127,955
	Supp & Matls	14,586	15,864	26,250	14,210	26,150	26,150	26,150
	Equipment Rental	5,298	2,847	800	-	800	800	800
	Captl Outlay	412,732	379,528	728,205	478,600	748,438	748,438	748,438
	Subtotal	**610,361**	**593,196**	**1,051,692**	**724,129**	**1,062,448**	**1,062,448**	**1,062,448**
694	PREDATORY ANIMAL CONTROL							
	Opertg Exp	-	49,088	55,000	35,328	55,000	55,000	55,000
	Supp & Matls	-	4,730	9,000	7,313	9,450	9,450	9,450
	Equip rent	-	18,426	26,100	30,301	37,100	37,100	37,100
	Captl Outlay	-	25,808	3,000	8,013	2,000	2,000	2,000
	Subtotal	**-**	**98,052**	**93,100**	**80,955**	**103,550**	**103,550**	**103,550**
702	COUNTY SURVEYOR - HI WAY COMM							
	Pers Serv	63,715	70,029	77,250	73,685	76,450	76,450	76,450
	Opertg Exp	762	707	1,150	1,659	1,750	1,750	1,750
	Supp & Matls	4,346	5,390	5,450	2,558	4,400	4,400	4,400
	Captl Outlay	6,331	7,086	8,000	3,287	8,000	8,000	8,000
	Subtotal	**75,154**	**83,212**	**91,850**	**81,189**	**90,600**	**90,600**	**90,600**

DISBURSEMENTS/REQUIREMENTS

Fund #	Category Function	Actual Expense 2022-2023	Actual Expense 2023-2024	**Budgeted Expense 2024-2025**	Actual Expense 2024-2025	Estimated Expenditures For Ensuing Year 2025-2026 Officials Estimation	Board Proposed	Adopted
733	NOXIOUS WEEDS							
	Pers Serv	101,729	134,302	190,400	143,754	202,100	202,100	202,100
	Opertg Exp	31,620	23,442	39,780	16,982	28,980	28,980	28,980
	Supp & Matls	34,196	38,451	57,450	41,584	58,500	58,500	58,500
	Captl Outlay	48,673	55,050	35,700	30,144	64,000	64,000	64,000
	Subtotal	**216,218**	**251,245**	**323,330**	**232,464**	**353,580**	**353,580**	**353,580**
783	DIVE & RESCUE TEAM							
	Opertg Exp	1,304	4,465	7,500	6,569	8,000	8,000	8,000
	Supp & Matls	4,818	5,525	6,500	6,785	6,500	6,500	6,500
	Captl Outlay	8,908	8,066	9,000	8,778	9,000	9,000	9,000
	Subtotal	**15,030**	**18,056**	**23,000**	**22,132**	**23,500**	**23,500**	**23,500**
801	COUNTY RELIEF							
	Opertg Exp	17,098	20,423	60,000	29,519	61,150	61,150	61,150
	Supp & Matls	-	-	100	-	100	100	100
	Office rent	44,725		-	-	-	-	-
	Subtotal	**61,823**	**20,423**	**60,100**	**29,519**	**61,250**	**61,250**	**61,250**
803	VETERANS SERV OFFICER							
	Pers Serv	93,645	102,760	123,800	120,589	132,065	132,065	132,065
	Opertg Exp	4,880	8,309	9,300	6,060	11,000	11,000	11,000
	Supp & Matls	(874)	1,167	1,200	1,559	1,200	1,200	1,200
	Captl Outlay	-	4,458	5,000	6,422	5,000	5,000	5,000
	Subtotal	**97,651**	**116,694**	**139,300**	**134,630**	**149,265**	**149,265**	**149,265**
822	INSTITUTIONS							
	Opertg Exp	154,174	155,899	168,533	162,483	170,035	170,035	170,035
	Subtotal	**154,174**	**155,899**	**168,533**	**162,483**	**170,035**	**170,035**	**170,035**
839	VICTIM'S ASSISTANCE PROGRAM							
	Pers Serv	63,096	40,024	20,000	16,408	30,000	30,000	30,000
	Opertg Exp	-		-	-	-	-	-
	Supp & Matls	2,500		-	-	-	-	-
	Captl Outlay	-	-	-	-	-	-	-
	Subtotal	**65,596**	**40,024**	**20,000**	**16,408**	**30,000**	**30,000**	**30,000**
900	COUNTY'S SHARE RETIREMENT							
	Pers Serv	569,132	617,296	648,650	663,808	717,355	717,355	717,355
	Subtotal	**569,132**	**617,296**	**648,650**	**663,808**	**717,355**	**717,355**	**717,355**

DISBURSEMENTS/REQUIREMENTS

Fund #	Category Function	Actual Expense 2022-2023	Actual Expense 2023-2024	**Budgeted Expense 2024-2025**	Actual Expense 2024-2025	Estimated Expenditures For Ensuing Year 2025-2026 Officials Estimation	Board Proposed	Adopted
950	UNEMPLOYMENT SECURITY							
	Opertg Exp	10,000	3,424	13,000	2,379	10,000	10,000	10,000
	Subtotal	**10,000**	**3,424**	**13,000**	**2,379**	**10,000**	**10,000**	**10,000**
970	MISCELLANEOUS - GENERAL							
	Pers Serv	1,772	2,773	3,000	4,045	19,000	19,000	19,000
	Opertg Exp	1,338,348	1,565,553	2,051,812	1,635,498	2,188,515	2,188,515	2,188,515
	Supp & Matls	-	27	500	14	500	500	500
	Captl Outlay	-	-	7,500	615	-	-	-
	Transfers	2,840,000	3,036,000	2,325,000	2,253,000	2,390,000	2,390,000	2,390,000
	Plug Difference			-	(7,875)		-	-
	Subtotal	**4,180,120**	**4,604,353**	**4,387,812**	**3,885,297**	**4,598,015**	**4,598,015**	**4,598,015**
971	GRANT FUNDS							
	Personal Services	-	7	20	-	-	-	-
	Opertg Exp	319,890	203,970	1,169,220	216,797	1,543,000	1,543,000	1,543,000
	Subtotal	**319,890**	**203,977**	**1,169,240**	**216,797**	**1,543,000**	**1,543,000**	**1,543,000**

LINCOLN COUNTY

DISBURSEMENTS

DISBURSEMENTS/REQUIREMENTS

Fund #	Category Function	Actual Expense 2022-2023	Actual Expense 2023-2024	**Budgeted Expense 2024-2025**	Actual Expense 2024-2025	Estimated Expenditures For Ensuing Year 2025-2026 Officials Estimation	Board Proposed	Adopted
						Fund	0100	GENERAL
						Function	All	Function Summary
601	County Board	237,031	264,143	287,000	273,604	310,500	310,500	310,500
602	County Clerk	404,227	426,785	510,369	458,679	535,536	535,536	535,536
603	County Treasurer	502,726	497,004	589,507	517,827	676,415	676,415	676,415
604	Register of Deeds	180,734	195,955	245,795	201,813	273,385	273,385	273,385
605	Assessor	524,609	561,791	644,660	580,557	672,283	672,283	672,283
608	Planning Commission	58,563	97,481	71,476	61,006	63,221	63,221	63,221
610	Data Processing	194,143	195,994	284,425	251,440	270,445	270,445	270,445
616	Adv Insurance & Bonds	3,168,126	3,150,163	3,778,214	3,290,371	3,574,360	3,574,360	3,574,360
618	FICA	613,529	660,535	707,000	712,441	769,000	769,000	769,000
621	Clerk of District Court	297,322	333,024	408,730	340,290	355,162	355,162	355,162
622	Court System	35,342	32,892	48,825	37,765	48,825	48,825	48,825
624	District Court	110,771	107,253	127,280	100,866	127,280	127,280	127,280
625	Public Defender	644,512	672,140	711,236	693,868	750,085	750,085	750,085
641	Building & Grounds	454,737	477,346	545,675	496,595	554,035	554,035	554,035
642	Jail Building & Grounds	229,237	201,136	301,163	248,412	301,595	301,595	301,595
645	Extension Agent	148,876	168,765	182,835	180,957	193,900	193,900	193,900
648	Photostat	45,127	53,294	64,550	29,047	55,550	55,550	55,550
651	Sheriff	2,562,723	2,908,161	3,296,743	3,204,822	3,519,700	3,519,700	3,519,700
652	Attorney	874,773	904,372	1,124,960	1,041,892	1,183,875	1,183,875	1,183,875
653	Communication Center	160,929	172,641	199,150	84,504	205,150	205,150	205,150
657	Merit Commission	127	38	1,250	175	1,250	1,250	1,250
662	Child Support	261,041	232,593	325,350	295,331	337,130	337,130	337,130
671	County Jail	2,791,195	3,008,133	3,504,175	3,161,950	3,769,880	3,769,880	3,769,880
673	Probation Office	158,005	133,792	138,000	137,936	135,000	135,000	135,000
691	City-County	471,902	461,555	529,999	529,994	542,373	542,373	542,373
693	Emergency Mgmt	610,361	593,196	1,051,692	724,129	1,062,448	1,062,448	1,062,448
694	Predatory Animal Control	-	98,052	93,100	80,955	103,550	103,550	103,550
702	Surveyor	75,154	83,212	91,850	81,189	90,600	90,600	90,600
733	Noxious Weeds	216,218	251,245	323,330	232,464	353,580	353,580	353,580
783	Dive & Rescue Team	15,030	18,056	23,000	22,132	23,500	23,500	23,500
801	County Relief	61,823	20,423	60,100	29,519	61,250	61,250	61,250
803	Veterans Service Officer	97,651	116,694	139,300	134,630	149,265	149,265	149,265
822	Institutions	154,174	155,899	168,533	162,483	170,035	170,035	170,035
839	Victim's Assistance	65,596	40,024	20,000	16,408	30,000	30,000	30,000
900	Retirement	569,132	617,296	648,650	663,808	717,355	717,355	717,355
950	Unemployment	10,000	3,424	13,000	2,379	10,000	10,000	10,000
970	Miscellaneous General	4,180,120	4,604,353	4,387,812	3,885,297	4,598,015	4,598,015	4,598,015
971	Grant Funds	319,890	203,977	1,169,240	216,797	1,543,000	1,543,000	1,543,000
	TOTAL GENERAL	21,505,456	22,722,837		23,184,332			
	Total Budget of Expenditures			26,817,974		28,138,533	28,138,533	28,138,533
	Necessary Cash Reserve					1,125,000	1,125,000	1,125,000
	TOTAL REQUIREMENTS					29,263,533	29,263,533	29,263,533

DISBURSEMENTS/REQUIREMENTS

Fund #	Category Function	Actual Expense 2022-2023	Actual Expense 2023-2024	**Budgeted Expense 2024-2025**	Actual Expense 2024-2025	Estimated Expenditures For Ensuing Year 2025-2026 Officials Estimation	Board Proposed	Adopted
200	COUNTY ROADS							
	Pers service	2,748,773	2,866,869	3,158,000	3,268,202	3,429,900	3,429,900	3,429,900
	Opertg Exp	538,669	531,450	512,250	682,050	610,550	610,550	610,550
	Supp & Matls	1,745,490	1,751,529	1,966,000	1,720,621	1,930,500	1,930,500	1,930,500
	Equip rent	7,305	5,797	13,200	9,007	15,000	15,000	15,000
	Captl Outlay	446,662	5,734,407	3,032,200	2,840,343	1,832,540	1,832,540	1,832,540
	Plug Difference			-	34,030		-	-
	Subtotal	**5,486,899**	**10,890,052**	**8,681,650**	**8,554,253**	**7,818,490**	**7,818,490**	**7,818,490**
650	FEDERAL BUYBACK PROGRAM							
	Opertg Exp	-	-	-	-	-	-	-
	Captl Outlay	16,561	89,358	3,724,404	1,497,706	2,728,068	2,728,068	2,728,068
	Subtotal	**16,561**	**89,358**	**3,724,404**	**1,497,706**	**2,728,068**	**2,728,068**	**2,728,068**
800	SPEC ROAD FUND							
	Captl Outlay	5,419	3,675,517	927,668	321,932	1,294,966	1,294,966	1,294,966
	Transfers		-		-		-	-
	Subtotal	**5,419**	**3,675,517**	**927,668**	**321,932**	**1,294,966**	**1,294,966**	**1,294,966**
802	ROAD IMPROVEMENT FUND							
	Captl Outlay	-	-	67,779	67,779	2,000,000	2,000,000	2,000,000
	Transfers			-		30,000	30,000	30,000
	Subtotal	**-**	**-**	**67,779**	**67,779**	**2,030,000**	**2,030,000**	**2,030,000**
950	SINKING FUND							
	Transfers			-		705,000	705,000	705,000
	Subtotal	**-**	**-**	**-**	**-**	**705,000**	**705,000**	**705,000**
985	CHILD SUPPORT INCENTIVE							
	Pers service	37,494	101,515	104,000	28,748	54,129	54,129	54,129
	Opertg Exp	-	-	50,000	-	-	-	-
	Supp & Matls		-	-	-	-	-	-
	Equip rent			-	-	-	-	-
	Captl Outlay			-	-	-	-	-
	Transfers	-	-	-	-	-	-	-
	Subtotal	**37,494**	**101,515**	**154,000**	**28,748**	**54,129**	**54,129**	**54,129**

DISBURSEMENTS/REQUIREMENTS

Fund #	Category Function	Actual Expense 2022-2023	Actual Expense 2023-2024	**Budgeted Expense 2024-2025**	Actual Expense 2024-2025	Estimated Expenditures For Ensuing Year 2025-2026 Officials Estimation	Board Proposed	Adopted
990	LODGING TAX FUND							
	Pers service	12,090		-			-	-
	Opertg Exp	1,098,648	666,028	872,172	631,329	764,048	764,048	764,048
	Supp & Matls	-	-	-	-	-	-	-
	Equip rent	-	-	-	-	-	-	-
	Captl Outlay	-	-	-	-	-	-	-
				-				
	Subtotal	**1,110,738**	**666,028**	**872,172**	**631,329**	**764,048**	**764,048**	**764,048**
995	LODGING IMPROVEMENT FUND							
	Opertg Exp	1,188,343	666,028	872,172	631,329	764,048	764,048	764,048
	Captl Outlay	-		-			-	-
	Transfer	100,000		-			-	-
	Subtotal	**1,288,343**	**666,028**	**872,172**	**631,329**	**764,048**	**764,048**	**764,048**
1150	MODERNIZATION & PRESERVATION FUND							
	Opertg Exp	34,928	38,655	120,000	21,116	69,500	69,500	69,500
		-	-		-			
	Subtotal	**34,928**	**38,655**	**120,000**	**21,116**	**69,500**	**69,500**	**69,500**
1275	SELF FUNDED INSURANCE FUND							
	Opertg Exp	148,845	137,028	168,000	151,261	155,000	155,000	155,000
	Captl Outlay	-		95,000	-	95,000	95,000	95,000
	Tranfers			-	-	-	-	-
	Subtotal	**148,845**	**137,028**	**263,000**	**151,261**	**250,000**	**250,000**	**250,000**
1900	VETERAN AID FUND							
	Opertg Exp	-	-	45,685	-	45,685	45,685	45,685
	Subtotal	**-**	**-**	**45,685**	**-**	**45,685**	**45,685**	**45,685**
2360	DRUG LAW ENFORCEMENT							
	Opertg Exp	4,614	998	75,000	9,199	75,000	75,000	75,000
	Supp & Matls	-	-	25,000	-	25,000	25,000	25,000
	Captl Outlay	-	-	25,000	-	25,000	25,000	25,000
	Subtotal	**4,614**	**998**	**125,000**	**9,199**	**125,000**	**125,000**	**125,000**

LINCOLN COUNTY DISBURSEMENTS

DISBURSEMENTS/REQUIREMENTS

Fund #	Category Function	Actual Expense 2022-2023	Actual Expense 2023-2024	**Budgeted Expense 2024-2025**	Actual Expense 2024-2025	Estimated Expenditures For Ensuing Year 2025-2026 Officials Estimation	Board Proposed	Adopted
2410	FEDERAL FORFEITURE FUND							
	Opertg Exp	-	-	175,000	-	175,000	175,000	175,000
	Transfers	-	-			-	-	-
	Subtotal	**-**	**-**	**175,000**	**-**	**175,000**	**175,000**	**175,000**
2580	COVID AMERICAN RESCUE PLAN							
	Opertg Exp	5,676,245	609,857	366,678	366,678	-	-	-
	Captl Outlay	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-
				-	-	-	-	-
	Subtotal	**5,676,245**	**609,857**	**366,678**	**366,678**	**-**	**-**	**-**
2700	INHERITANCE TAX FUND							
	Opertg Exp	560	64,722	1,011,307	5,266	2,158,301	2,158,301	2,158,301
	Captl Outlay			930,000	-	705,000	705,000	705,000
	Transfers	780,000	1,180,000	2,400,000	1,780,000	1,075,000	1,075,000	1,075,000
				-			-	-
	Subtotal	**780,560**	**1,244,722**	**4,341,307**	**1,785,266**	**3,938,301**	**3,938,301**	**3,938,301**
2850	KENO LOTTERY							
	Opertg Exp	-	100	3,000	-	3,000	3,000	3,000
	Captl Outlay	-	-	606,777	-	675,513	675,513	675,513
	Subtotal	**-**	**100**	**609,777**	**-**	**678,513**	**678,513**	**678,513**
2970	JUVENILE FACILITY							
	Pers services	6,620	-	5,852	-	5,852	5,852	5,852
	Opertg Exp	-		5,000	-	5,000	5,000	5,000
	Subtotal	**6,620**	**-**	**10,852**	**-**	**10,852**	**10,852**	**10,852**
3300	JAIL BOND FUND							
	Opertg Exp	1,200	1,200	1,500	1,000	1,500	1,500	1,500
	Debt Servicing	2,045,548	2,046,283	3,694,203	2,049,135	2,662,750	2,662,750	2,662,750
	Subtotal	**2,046,748**	**2,047,483**	**3,695,703**	**2,050,135**	**2,664,250**	**2,664,250**	**2,664,250**
3700	ROAD BOND FUND							
	Opertg Exp	400	400	400	200	129,181	129,181	129,181
	Debt Servicing	718,400	721,800	719,100	719,100	31,973	31,973	31,973
	Subtotal	**718,800**	**722,200**	**719,500**	**719,300**	**161,154**	**161,154**	**161,154**

LINCOLN COUNTY

DISBURSEMENTS

DISBURSEMENTS/REQUIREMENTS

Fund #	Category Function	Actual Expense 2022-2023	Actual Expense 2023-2024	**Budgeted Expense 2024-2025**	Actual Expense 2024-2025	Estimated Expenditures For Ensuing Year 2025-2026 Officials Estimation	Board Proposed	Adopted
4010	HANDICAPPED ACCESSIBILITY FUND							
	Captl Outlay	-	-	-	-	-	-	-
	Transfers	-	-	226,443	226,443	-	-	-
	Subtotal	**-**	**-**	**226,443**	**226,443**	**-**	**-**	**-**
4050	BUILDING FUND							
	Operating Exp	-	1,330	65,000	11,970	65,000	65,000	65,000
	Supply & Materials	-	82	30,000	-	30,000	30,000	30,000
	Captl Outlay	54,230	404,680	2,157,572	96,010	2,202,824	2,202,824	2,202,824
	Transfers			-			-	-
	Subtotal	**54,230**	**406,092**	**2,252,572**	**107,980**	**2,297,824**	**2,297,824**	**2,297,824**
4200	JAIL BUILDING FUND							
	Pers services	-	-	-	-	-	-	-
	Supply & Materials	-	-	-	-		-	-
	Captl Outlay	-	-	-		-	-	-
	Transfers	-	-	-	-	-	-	-
	Subtotal	**-**	**-**	**-**	**-**	**-**	**-**	**-**