

## 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 21st day of September, 2026 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 |
|------------------------------|----------------------|----------------------|----------------------------------|------------------------|-------------------------------------------------|--------------------------------------------------|
|                              | 2024-2025            | 2025-2026            | 2026-2027                        |                        |                                                 |                                                  |
|                              | (1)                  | (2)                  | (3)                              | (4)                    | (5)                                             | (6)                                              |
| General                      | 23,184,332           | 23,808,716           | 30,158,394                       | 1,125,000              | 14,248,877                                      | 17,034,517                                       |
| County Roads                 | 8,554,253            | 7,147,798            | 8,040,390                        | 250,000                | 8,290,390                                       | -                                                |
| Federal Buyback Program Fund | 1,497,706            | 6,705                | 3,167,732                        | -                      | 3,167,732                                       | -                                                |
| Special Road Fund            | 321,932              | 681,718              | 613,248                          | -                      | 613,248                                         | -                                                |
| Road Improvement Fund        | 67,779               | 1,899,508            | 4,101,089                        | -                      | 4,101,089                                       | -                                                |
| Sinking Fund                 | -                    | -                    | 5,230,000                        | -                      | 5,230,000                                       | -                                                |
| Child Support Incentive      | 28,748               | 35,876               | 69,307                           | -                      | 69,307                                          | -                                                |
| Lodging Tax Fund             | 631,329              | 696,549              | 824,369                          | -                      | 824,369                                         | -                                                |
| Lodging Improvement fund     | 631,329              | 696,549              | 824,370                          | -                      | 824,370                                         | -                                                |
| Modernization & Preserv Fund | 21,116               | 26,433               | 69,747                           | -                      | 69,747                                          | -                                                |
| Self Funded Insurance        | 151,261              | 149,172              | 250,000                          | 95,000                 | 345,000                                         | -                                                |
| Veterans Aid Fund            | -                    | -                    | 45,685                           | -                      | 45,685                                          | -                                                |
| Drug Law Enforcement         | 9,199                | 11,451               | 125,000                          | -                      | 125,000                                         | -                                                |
| Federal Forfeiture Fund      | -                    | -                    | 175,000                          | -                      | 175,000                                         | -                                                |
| COVID American Rescue Plan   | 366,678              | -                    | -                                | -                      | -                                               | -                                                |
| Inheritance tax              | 1,785,266            | 2,968,645            | 2,743,422                        | 950,000                | 3,693,422                                       | -                                                |
| Keno Lottery                 | -                    | 100                  | 747,568                          | -                      | 747,568                                         | -                                                |
| Juvenile Facility            | -                    | -                    | 10,852                           | -                      | 10,852                                          | -                                                |
| Jail Bond Fund               | 2,050,135            | 1,005,815            | 2,746,666                        | -                      | 1,946,666                                       | 800,000                                          |
| Road Bond Fund               | 719,300              | 144,594              | 4,059,727                        | -                      | 1,759,727                                       | 2,300,000                                        |
| Handicapped Access           | 226,443              | -                    | -                                | -                      | -                                               | -                                                |
| Building                     | 107,980              | 1,029,384            | 1,205,525                        | -                      | 1,205,525                                       | -                                                |
|                              | 40,354,786           | 40,309,013           | 65,208,091                       | 2,420,000              | 47,493,574                                      | 20,134,517                                       |

|                                                               | Bond Purposes | Non-Bond Purposes | Total      |
|---------------------------------------------------------------|---------------|-------------------|------------|
| <b>Breakdown of Property Tax</b>                              | 3,100,000     | 17,034,517        | 20,134,517 |
| Unused Property Tax Request Authority available for next year |               |                   | 65,709     |

## 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 21st day of September, 2026 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 request at a different amount than the prior year tax request.

|                                                        | 2025          | 2026          | Change              |
|--------------------------------------------------------|---------------|---------------|---------------------|
| Operating Budget                                       | 65,608,361    | 65,208,091    | -0.61%              |
| Property Tax Request                                   | 20,617,287    | 20,134,517    | -2.34%              |
| Valuation                                              | 6,634,662,176 | 7,172,623,934 | 8.11% Final 8/14/26 |
| Tax Rate                                               | 0.310751      | 0.280713      | -9.67%              |
| Tax Rate if Prior Tax Request was at Current Valuation | 0.287444      |               |                     |

## 2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

### Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request (1) 20,617,287.00

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)  | 2,300,000.00 |
| 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)  | -            |
|                                                          | (10) | -            |

TOTAL Prior Year Exceptions Utilized (total line 2 thru 10) (11) 2,300,000.00

Preliminary Property Tax Request Authority (line 1 - line 11) (12) 18,317,287.00

### Allowed Increases to Preliminary Property Tax Request Authority

2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 20,617,512.00  
(13)

#### Growth Percentage per County Assessor

|                   |   |                      |   |       |                 |
|-------------------|---|----------------------|---|-------|-----------------|
| 134,503,856.00    | / | 6,634,662,176.00     | = | 2.03% |                 |
| 2026 Growth Value |   | 2025 Total Valuation |   | (14a) | (14) 371,349.13 |

(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)

#### Inflation Percentage

|                                                                   |       |                 |
|-------------------------------------------------------------------|-------|-----------------|
|                                                                   | 5.26% |                 |
| (Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a) | (15a) | (15) 963,501.13 |

#### Allowable Exceptions Utilized (§ 13-3404)

#### 2026-2027 Property Taxes Budgeted For:

|                                                              |      |            |
|--------------------------------------------------------------|------|------------|
| Approved Bonds                                               | (16) | 483,000.00 |
| Response to a declared emergency in the prior year &         | (17) | -          |
| Public Safety Services (                                     | (18) | -          |
| County Attorneys                                             | (19) | -          |
| County Public Defenders                                      | (20) | -          |
| Support of service relating to an imminent & significant     | (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 t    | (24) | -          |

Total Exceptions Utilized (Total lines 16 thru 24) (25) 483,000.00

2026-2027 Total Property Tax Request Authority (Total lines 12, 14, 15, 25) (26) 20,135,137.26

2026-2027 ACTUAL Property Tax Request (from Cover Page - Page 1) (27) 20,134,517.00

Unused Property Tax Request Authority Created for Future Years (28) 620.26

## 2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

### Calculation of Allowable Growth Percentage

#### **Prior Year Total Property Tax Request**

(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)

(1) \$ 20,617,287.00

#### **Base Limitation Percentage Increase (2%)**

2.00% (2)

#### **Real Growth Percentage Increase**

$\frac{134,503,856}{2026 \text{ Real Growth Value per Assessor}}$

$\div \frac{6,634,662,176}{\text{Prior Year Total Real Property Valuation per Assessor}} =$

2.03% (3)

#### **Total Allowable Growth Percentage Increase (Line 2 + Line 3)**

4.03%

#### **Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)**

\$ 830,876.67

#### **TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)**

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

**\$ 21,448,163.67**

### Actual Property Tax Request

#### **2026-2027 ACTUAL Total Property Tax Request**

\$ 20,134,517.00

Property Tax Request (exceeds)/is within allowable growth percentage

**\$ 1,313,646.67**

**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.**

**Lincoln County  
Budget and Valuation Summary  
Budget Year 2026-2027**

|           | Valuation              | Prop tax<br>Required | Inc /-Dec<br>from prior<br>year | Levy<br>. cents<br>per \$100 |
|-----------|------------------------|----------------------|---------------------------------|------------------------------|
| 2020-2021 | \$ 5,030,301,347       | 14,282,964           | 899,644                         | 0.283939                     |
| Bond Fund |                        | 3,300,000            | 1,400,000                       | 0.065602                     |
|           |                        | <u>17,582,964</u>    | <u>2,299,644</u>                | <u>0.349541</u>              |
| 2021-2022 | \$ 5,153,844,268       | 13,650,000           | (632,964)                       | 0.264851                     |
| Bond Fund |                        | 3,250,000            | (50,000)                        | 0.063060                     |
|           |                        | <u>16,900,000</u>    | <u>(682,964)</u>                | <u>0.327911</u>              |
| 2022-2023 | \$ 5,315,020,563       | 14,045,000           | 395,000                         | 0.264251                     |
| Bond Fund |                        | 2,650,000            | (600,000)                       | 0.049859                     |
|           |                        | <u>16,695,000</u>    | <u>(205,000)</u>                | <u>0.314110</u>              |
| 2023-2024 | \$ 5,771,913,035       | 14,252,474           | 207,474                         | 0.246928                     |
| Bond Fund |                        | 2,300,000            | (350,000)                       | 0.039848                     |
|           |                        | <u>16,552,474</u>    | <u>(142,526)</u>                | <u>0.286776</u>              |
| 2024-2025 | \$ 6,235,855,059       | 15,728,479           | 1,476,005                       | 0.252227                     |
| Bond Fund |                        | 1,500,000            | (800,000)                       | 0.024054                     |
|           |                        | <u>17,228,479</u>    | <u>676,005</u>                  | <u>0.276281</u>              |
| 2025-2026 | \$ 6,634,662,176       | 17,417,287           | 1,688,808                       | 0.262520                     |
| Bond Fund |                        | 3,200,000            | 1,700,000                       | 0.048232                     |
|           |                        | <u>20,617,287</u>    | <u>3,388,808</u>                | <u>0.310751</u>              |
|           | <b>FINAL Valuation</b> |                      |                                 |                              |
| 2026-2027 | <u>7,172,623,934</u>   | 17,034,517           | (382,770)                       | 0.237494                     |
| Bond Fund |                        | 3,100,000            | (100,000)                       | 0.043220                     |
|           |                        | <u>20,134,517</u>    | <u>(482,770)</u>                | <u>0.280713</u>              |

|  |                  | Lincoln County                       |           |           |           |           | RECEIPTS                                  |           |           |
|--|------------------|--------------------------------------|-----------|-----------|-----------|-----------|-------------------------------------------|-----------|-----------|
|  | RECEIPTS SUMMARY |                                      |           |           |           |           |                                           |           |           |
|  |                  |                                      |           |           |           |           | Estimated Receipts Ensuing Year 2026-2027 |           |           |
|  |                  |                                      | Actual    | Actual    | Budgeted  | Actual    | Officials                                 | Board     |           |
|  | Code No.         |                                      | 2023-2024 | 2024-2025 | Revenue   | 2025-2026 | Estimation                                | Proposed  | Adopted   |
|  | 0100             | GENERAL FUND                         |           |           |           |           | Fund                                      | 0100      | GENERAL   |
|  |                  |                                      |           |           |           |           |                                           |           |           |
|  | 271.00           | Net Fund Balance, 71                 | 4,260,410 | 2,895,004 | 3,401,325 | 3,401,325 | 5,638,723                                 | 5,638,723 | 5,638,723 |
|  |                  |                                      |           |           |           |           |                                           |           |           |
|  |                  |                                      |           |           |           |           |                                           |           |           |
|  |                  | FEDERAL REVENUE                      |           |           |           |           |                                           |           |           |
|  | 330.40           | Federal Prisoner reimbursement       |           |           | 680,000   | 1,280,355 | 900,000                                   | 900,000   | 900,000   |
|  | 330.41           | Transportation for Federal Prisoners | 16,905    | 25,152    | 20,000    | 84,672    | 40,000                                    | 40,000    | 40,000    |
|  | 330.55           | Federal Contracts for Services       | 20,000    | 20,000    | 20,000    | 20,000    | 20,000                                    | 20,000    | 20,000    |
|  | 331.01           | Child Support Enf - Dist Court       | 86,024    | 69,888    | 70,000    | 53,446    | 60,000                                    | 60,000    | 60,000    |
|  | 331.02           | Child Support Enf - Co Attny         | 249,200   | 436,185   | 250,000   | 371,658   | 300,000                                   | 300,000   | 300,000   |
|  | 339.01           | Sheriff - NOHS Grants                | 51,553    | 79,357    | 150,000   | 49,282    | 150,000                                   | 150,000   | 150,000 * |
|  | 339.05           | Medical Reserve Corp                 | 18,750    |           | 1,056     |           | 1,057                                     | 1,057     | 1,057     |
|  | 339.06           | Emergency Management Grants          | 413,697   | 379,706   | 669,667   | 365,622   | 545,266                                   | 545,266   | 545,266   |
|  | 339.11           | Victim Witness Grant                 | 38,508    | 8,992     | 30,000    |           | -                                         | -         | -         |
|  |                  | BUILD Grant                          |           |           | 750,000   |           | 750,000                                   | 750,000   | 750,000   |
|  |                  |                                      |           |           |           |           |                                           |           |           |
|  |                  |                                      | 894,637   | 1,019,280 | 2,640,723 | 2,225,035 | 2,766,323                                 | 2,766,323 | 2,766,323 |
|  |                  |                                      |           |           |           |           |                                           |           |           |
|  |                  | STATE REVENUE                        |           |           |           |           |                                           |           |           |
|  | 340.03           | Community Connection monies          | 193,296   | 172,523   | 173,000   | 100,664   | 173,000                                   | 173,000   | 173,000   |
|  | 341.20           | Extension Office Reimbursement       | 15,493    | 16,565    | 17,000    | 17,567    | 17,000                                    | 17,000    | 17,000    |
|  | 341.30           | State prisoner reimbursement         |           |           | 15,000    |           | -                                         | -         | -         |
|  | 341.60           | State tax credit                     |           |           |           |           |                                           |           |           |
|  | 344.01           | Homestead Exemption                  | 309,160   | 357,661   |           | 400,718   |                                           |           |           |
|  | 344.05           | Property Tax Credit                  | 1,007,540 | 1,316,315 |           | 1,460,743 |                                           |           |           |
|  | 345.02           | Insurance alloc                      | 122,498   | 129,223   | 130,000   | 140,274   | 138,000                                   | 138,000   | 138,000   |
|  | 345.03           | Airline Tax                          | 15,958    | 12,449    | 16,000    | 13,807    | 14,000                                    | 14,000    | 14,000    |
|  | 346.01           | Pro-rate motor vehicle               | 27,235    | 38,655    | 38,000    | 41,771    | 40,000                                    | 40,000    | 40,000    |
|  | 346.02           | Carline Tax                          | 45,187    | 42,615    | 40,000    | 32,468    | 35,000                                    | 35,000    | 35,000    |
|  |                  |                                      |           |           |           |           |                                           |           |           |
|  |                  | TOTAL State Rev                      | 1,736,367 | 2,086,006 | 429,000   | 2,208,012 | 417,000                                   | 417,000   | 417,000   |
|  |                  |                                      |           |           |           |           |                                           |           |           |

|  |                  | Lincoln County                   |           |           |           |           | RECEIPTS                                  |           |           |
|--|------------------|----------------------------------|-----------|-----------|-----------|-----------|-------------------------------------------|-----------|-----------|
|  | RECEIPTS SUMMARY |                                  |           |           |           |           |                                           |           |           |
|  |                  |                                  |           |           |           |           | Estimated Receipts Ensuing Year 2026-2027 |           |           |
|  |                  |                                  | Actual    | Actual    | Budgeted  | Actual    | Officials                                 | Board     |           |
|  | Code No.         |                                  | 2023-2024 | 2024-2025 | Revenue   | 2025-2026 | Estimation                                | Proposed  | Adopted   |
|  | 0100             | GENERAL FUND                     |           |           |           |           | Fund                                      | 0100      | GENERAL   |
|  |                  | LOCAL REVENUE                    |           |           |           |           |                                           |           |           |
|  | 304.00           | Motor vehicle tax                | 1,550,077 | 1,649,757 | 1,600,000 | 1,701,132 | 1,700,000                                 | 1,700,000 | 1,700,000 |
|  | 318.01           | Occupation tax on Liq. Permit    | 7,930     | 7,950     | 7,000     | 8,260     | 8,000                                     | 8,000     | 8,000     |
|  | 315.02           | Cash Device Tax                  | -         | -         | -         | 29,795    | 30,000                                    | 30,000    | 30,000    |
|  | 321.01           | Mobile home permits              | 130       | 130       | -         | 130       | -                                         | -         | -         |
|  | 325.01           | Building permits                 | 8,964     | 9,418     | 9,000     | 15,727    | 11,000                                    | 11,000    | 11,000    |
|  | 325.06           | Right-of-way permits             | 32,625    | 13,582    | 15,000    | 35,607    | 15,000                                    | 15,000    | 15,000    |
|  | 351.01           | Interlocal govt payments-EMA     |           | 36,320    | -         | 37,215    | 37,215                                    | 37,215    | 37,215    |
|  | 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      | 32,078    | 37,708    | 35,365    | 35,365    | 34,810                                    | 34,810    | 34,810    |
|  | 352.02           | Hitchcock Co Emergency Mgmt Fee  | 27,478    | 32,189    | 30,237    | 30,237    | 29,540                                    | 29,540    | 29,540    |
|  | 353.01           | In lieu of tax-57/prior          |           |           | -         |           |                                           | -         | -         |
|  | 353.02           | In lieu of tax-5%                | 28,806    | 30,144    | 29,000    | 32,948    | 30,000                                    | 30,000    | 30,000    |
|  | 353.03           | In lieu of tax-Housing Auth      | 9,331     | 12,474    | 12,000    | 15,018    | 14,000                                    | 14,000    | 14,000    |
|  |                  | TOTAL Local revenue              | 1,718,215 | 1,850,468 | 1,758,398 | 1,962,230 | 1,930,361                                 | 1,930,361 | 1,930,361 |
|  |                  | FEES and OTHER LOCAL REVENUE     |           |           |           |           |                                           |           |           |
|  |                  | County Treasurer                 |           |           |           |           |                                           |           |           |
|  | 360.01           | Drivers license                  | 22,362    | 20,988    | 20,000    | 21,107    | 20,000                                    | 20,000    | 20,000    |
|  | 360.02           | Motor vehicle registration       | 189,784   | 168,084   | 170,000   | 172,706   | 170,000                                   | 170,000   | 170,000   |
|  | 360.04           | Redemption fee                   | 4,070     | 3,256     | 3,000     | 2,695     | 2,000                                     | 2,000     | 2,000     |
|  | 360.05           | Distress warrant                 | 456       | 322       | 400       | 384       | 2,000                                     | 2,000     | 2,000     |
|  | 360.06           | Tax sale fee                     | 4,275     | 4,300     | 4,300     | 3,615     | 3,500                                     | 3,500     | 3,500     |
|  | 360.07           | Advertising fee                  | 2,030     | 1,785     | 1,500     | 5,140     | 4,000                                     | 4,000     | 4,000     |
|  | 360.09           | Filing feesPolitical cand.       | 1,871     |           | 6,000     | 10,030    | -                                         | -         | -         |
|  | 360.35           | Insufficient Funds Fee           | -         | -         | -         | 325       | 250                                       | 250       | 250       |
|  | 361.01           | Homestead exemp comm             | 22,818    | 23,830    |           | 25,300    |                                           |           |           |
|  | 361.02           | Personal Property Tax commission | 65,167    | 76,709    | 70,000    | 82,433    | 80,000                                    | 80,000    | 80,000    |
|  | 361.03           | Sales tax comm                   | 31,772    | 33,048    | 30,000    | 32,688    | 30,000                                    | 30,000    | 30,000    |
|  | 361.08           | Motor vehicle fee commission     | 54,663    | 57,985    | 55,000    | 59,785    | 55,000                                    | 55,000    | 55,000    |
|  | 361.12           | School tax commission            | -         | -         | -         | 154,216   | 150,000                                   | 150,000   | 150,000   |
|  | 363.01           | Prop tax comm                    | 734,460   | 646,715   | 680,000   | 636,044   | 630,000                                   | 630,000   | 630,000   |
|  | 363.02           | Spec Assess tax comm             | 1,495     | 1,977     | -         | 4,606     |                                           | -         | -         |
|  | 365.01           | Misc fees & comm                 |           | 200       | -         |           |                                           | -         | -         |
|  |                  | SUBTOTAL                         | 1,135,223 | 1,039,199 | 1,040,200 | 1,211,074 | 1,146,750                                 | 1,146,750 | 1,146,750 |

|  |                  | Lincoln County                      |           |           |          |           | RECEIPTS                                  |          |         |
|--|------------------|-------------------------------------|-----------|-----------|----------|-----------|-------------------------------------------|----------|---------|
|  | RECEIPTS SUMMARY |                                     |           |           |          |           |                                           |          |         |
|  |                  |                                     |           |           |          |           | Estimated Receipts Ensuing Year 2026-2027 |          |         |
|  |                  |                                     | Actual    | Actual    | Budgeted | Actual    | Officials                                 | Board    |         |
|  | Code No.         |                                     | 2023-2024 | 2024-2025 | Revenue  | 2025-2026 | Estimation                                | Proposed | Adopted |
|  | 0100             | GENERAL FUND                        |           |           |          |           | Fund                                      | 0100     | GENERAL |
|  |                  | County Clerk                        |           |           |          |           |                                           |          |         |
|  | 371.01           | Filing & record fee                 | 4,671     | 5,030     | 5,000    | 5,233     | 5,000                                     | 5,000    | 5,000   |
|  | 371.04           | Ad fees-liquor license              | 602       | 120       | -        | 112       | 120                                       | 120      | 120     |
|  | 371.05           | Marriage fees                       | 5,025     | 4,250     | 5,000    | 5,575     | 9,000                                     | 9,000    | 9,000   |
|  |                  |                                     | 10,298    | 9,400     | 10,000   | 10,920    | 14,120                                    | 14,120   | 14,120  |
|  |                  | County Assessor                     |           |           |          |           |                                           |          |         |
|  | 375-05           | GIS Subscription                    | 8,695     | 8,340     | 8,000    | 8,370     | 8,000                                     | 8,000    | 8,000   |
|  |                  | Clerk of District Court             |           |           |          |           |                                           |          |         |
|  | 380.01           | Filing & Record fees                | 16,551    | 21,662    | 20,000   | 20,323    | 20,000                                    | 20,000   | 20,000  |
|  | 380.02           | Work Release Program                | 6,660     | 8,256     | 7,000    | 4,440     | 5,000                                     | 5,000    | 5,000   |
|  | 380.03           | Court Cost refunds                  | 11,142    | 14,032    | 12,000   | 13,253    | 12,000                                    | 12,000   | 12,000  |
|  | 380.05           | Misc fees                           | 17,757    | 25,858    | 22,000   | 32,441    | 22,000                                    | 22,000   | 22,000  |
|  | 380.07           | Tax foreclosure                     | 437       | 364       | -        | 1,702     | -                                         | -        | -       |
|  | 383.00           | Passport fees                       | 22,295    | 27,650    | 24,000   | 22,085    | 24,000                                    | 24,000   | 24,000  |
|  | 383.70           | Problem solving fees-District court | -         | -         | -        | 680       | -                                         | -        | -       |
|  |                  |                                     | 74,842    | 97,822    | 85,000   | 94,924    | 83,000                                    | 83,000   | 83,000  |
|  |                  | County Court System                 |           |           |          |           |                                           |          |         |
|  | 390.01           | Witness fees                        | -         | -         | -        | -         | -                                         | -        | -       |
|  | 390.02           | Misc Fees                           | 3,368     | 2,474     | 2,800    | 1,703     | 2,000                                     | 2,000    | 2,000   |
|  | 391.01           | Lab costs refund                    | 75        | 525       | 200      | 3,825     | 500                                       | 500      | 500     |
|  |                  |                                     | 3,443     | 2,999     | 3,000    | 5,528     | 2,500                                     | 2,500    | 2,500   |
|  |                  | Election Commissioners              |           |           |          |           |                                           |          |         |
|  | 393.03           | Elec costs recover                  | -         | 28,304    | 30,000   | -         | 30,000                                    | 30,000   | 30,000  |
|  |                  | Register of Deeds                   |           |           |          |           |                                           |          |         |
|  | 394.01           | Filing & recording                  | 118,290   | 146,170   | 130,000  | 167,989   | 160,000                                   | 160,000  | 160,000 |
|  | 394.02           | Document stamp                      | 130,018   | 137,130   | 130,000  | 168,663   | 160,000                                   | 160,000  | 160,000 |
|  | 394.03           | Misc fees                           | 5,913     | 6,732     | 6,000    | 6,049     | 6,000                                     | 6,000    | 6,000   |
|  | 394.04           | User fees / Web / Deeds             | 13,240    | 16,580    | 15,000   | 19,270    | 18,000                                    | 18,000   | 18,000  |
|  |                  |                                     | 267,461   | 306,612   | 281,000  | 361,971   | 344,000                                   | 344,000  | 344,000 |
|  |                  |                                     |           |           |          |           |                                           |          |         |

|  |                  | Lincoln County                    |           |           |          |           | RECEIPTS                                  |          |         |
|--|------------------|-----------------------------------|-----------|-----------|----------|-----------|-------------------------------------------|----------|---------|
|  | RECEIPTS SUMMARY |                                   |           |           |          |           |                                           |          |         |
|  |                  |                                   |           |           |          |           | Estimated Receipts Ensuing Year 2026-2027 |          |         |
|  |                  |                                   | Actual    | Actual    | Budgeted | Actual    | Officials                                 | Board    |         |
|  | Code No.         |                                   | 2023-2024 | 2024-2025 | Revenue  | 2025-2026 | Estimation                                | Proposed | Adopted |
|  | 0100             | GENERAL FUND                      |           |           |          |           | Fund                                      | 0100     | GENERAL |
|  |                  | County Sheriff                    |           |           |          |           |                                           |          |         |
|  | 395.01           | Service fees                      | 75,276    | 74,597    | 72,000   | 88,853    | 80,000                                    | 80,000   | 80,000  |
|  | 395.02           | Mileage & costs                   | 16,525    | 22,455    | 20,000   | 16,396    | 16,000                                    | 16,000   | 16,000  |
|  | 395.03           | Law Enforcement service contracts | 93,606    | 109,119   | 105,000  | 124,289   | 124,000                                   | 124,000  | 124,000 |
|  | 395.04           | Breath & Analyzer Fees            |           |           | -        | 1,535     |                                           | -        | -       |
|  | 395.05           | Reimb County & City Prisoners     | 752,119   | 895,521   | 200,000  | 208,759   | 200,000                                   | 200,000  | 200,000 |
|  | 395.10           | Motor vehicle inspect fee         | 21,210    | 22,830    | 22,000   | 22,730    | 22,000                                    | 22,000   | 22,000  |
|  | 395.13           | Handgun application fee           | 2,045     | 2,045     | 2,000    | 1,745     | 2,000                                     | 2,000    | 2,000   |
|  | 395.14           | Fingerprint charge                | 1,172     | 532       | 1,000    | 516       | 500                                       | 500      | 500     |
|  | 395.16           | Sale of abandoned vehicle         | 5,340     | 3,360     | 3,000    | 7,960     | 3,000                                     | 3,000    | 3,000   |
|  | 395.20           | Co Court/Work Release Program     | 9,855     | 3,840     | 6,000    | 6,080     | 6,000                                     | 6,000    | 6,000   |
|  | 392.25           | Donations                         | -         |           | -        | 10,000    |                                           | -        | -       |
|  |                  |                                   | 977,148   | 1,134,299 | 431,000  | 488,863   | 453,500                                   | 453,500  | 453,500 |
|  |                  | County Attorney                   |           |           |          |           |                                           |          |         |
|  | 396.01           | Fees collections                  | 220       | 70        | 100      | 110       | 100                                       | 100      | 100     |
|  | 396.08           | Diversion                         | 10,600    | 27,000    | 15,000   | 29,400    | 20,000                                    | 20,000   | 20,000  |
|  | 396.50           | Incentive paychild supp           | -         | -         | -        |           |                                           | -        | -       |
|  |                  |                                   | 10,820    | 27,070    | 15,100   | 29,510    | 20,100                                    | 20,100   | 20,100  |
|  |                  | Other revenue                     |           |           |          |           |                                           |          |         |
|  | 406.02           | Jail Commissary                   | 171,322   | 150,706   | 175,000  | 177,390   | 175,000                                   | 175,000  | 175,000 |
|  | 408.01           | Civil Defense fee                 | 63,915    |           | -        |           | -                                         | -        | -       |
|  | 450.02           | Photocopy                         | 65        | 71        | -        | 33        |                                           | -        | -       |
|  | 450.03           | Postage                           |           |           | -        |           |                                           | -        | -       |
|  | 450.04           | Jail Telephone Commission         | 175,294   | 184,257   | 190,000  | 202,379   | 195,000                                   | 195,000  | 195,000 |
|  | 450.05           | Internet Services - Profit Inmate | 11,824    |           | -        |           |                                           | -        | -       |
|  | 470.01           | Overload fines                    | 14,996    | 17,694    | 16,000   | 22,775    | 20,000                                    | 20,000   | 20,000  |
|  | 474.01           | Probation District                | 113,560   | 84,185    | 90,000   | 94,788    | 90,000                                    | 90,000   | 90,000  |



|  |                  |                                     |            |            |                 |            |                                           |             |                |
|--|------------------|-------------------------------------|------------|------------|-----------------|------------|-------------------------------------------|-------------|----------------|
|  |                  | <b>Lincoln County</b>               |            |            |                 |            | <b>RECEIPTS</b>                           |             |                |
|  | RECEIPTS SUMMARY |                                     |            |            |                 |            |                                           |             |                |
|  |                  |                                     |            |            |                 |            | Estimated Receipts Ensuing Year 2026-2027 |             |                |
|  |                  |                                     | Actual     | Actual     | <b>Budgeted</b> | Actual     | Officials                                 | Board       |                |
|  | Code No.         |                                     | 2023-2024  | 2024-2025  | <b>Revenue</b>  | 2025-2026  | Estimation                                | Proposed    | Adopted        |
|  | <b>0100</b>      | <b>GENERAL FUND</b>                 |            |            |                 |            | <b>Fund</b>                               | <b>0100</b> | <b>GENERAL</b> |
|  |                  | <b>Other revenue (Continued)</b>    |            |            |                 |            |                                           |             |                |
|  | 476.02           | Animal Predator Fees                | 31,976     | 65,610     | 50,000          | 102,281    | 75,000                                    | 75,000      | 75,000         |
|  | 480.01           | Weed Spraying Assessments           | 58,942     | 67,313     | 70,000          | 47,711     | 55,000                                    | 55,000      | 55,000         |
|  | 500.01           | Leases rental property              |            |            | 1,500           | 1,500      | 1,500                                     | 1,500       | 1,500          |
|  | 500.04           | Cable franchise fees                | 34,616     | 30,771     | 30,000          | 25,583     | 25,000                                    | 25,000      | 25,000         |
|  | 510.01           | Interest on Investmnt               | 633,331    | 811,750    | 600,000         | 718,430    | 700,000                                   | 700,000     | 700,000        |
|  | 306.00           | Interest on taxes                   | 25,558     | 28,191     | 28,000          | 34,236     | 30,000                                    | 30,000      | 30,000         |
|  | 532.03           | Refund/Misc Social Security         | 1,200      | 2,300      | 1,000           | 4,800      | 1,000                                     | 1,000       | 1,000          |
|  | 532.08           | Joint Public Hearing Reimbursements | 3,394      | 856        | 12,000          | 474        | 2,000                                     | 2,000       | 2,000          |
|  | 540.01           | Misc revenue                        | 322,034    | 68,836     | 15,000          | 37,565     | 25,000                                    | 25,000      | 25,000         |
|  |                  |                                     |            |            |                 |            |                                           | -           | -              |
|  |                  |                                     | 1,662,027  | 1,512,540  | 1,278,500       | 1,469,945  | 1,394,500                                 | 1,394,500   | 1,394,500      |
|  |                  | TOTAL Fees & Other Local            | 4,149,957  | 4,166,585  | 3,181,800       | 3,681,105  | 3,496,470                                 | 3,496,470   | 3,496,470      |
|  |                  | TOTAL REVENUES                      | 8,499,176  | 9,122,339  | 8,009,921       | 10,076,382 | 8,610,154                                 | 8,610,154   | 8,610,154      |
|  |                  | TRANSFERS IN:                       |            |            | -               | -          |                                           |             |                |
|  |                  | Inheritance Fund                    | -          | 1,000,000  |                 |            |                                           | -           | -              |
|  |                  | Sinking Fund                        |            |            | -               |            | -                                         | -           | -              |
|  |                  | Total Transfers                     | -          | 1,000,000  | -               | -          | -                                         | -           | -              |
|  |                  | TOTAL BALANCE,REVENUES & TRANSFERS  | 12,759,586 | 13,017,343 | 11,411,246      | 13,477,707 | 14,248,877                                | 14,248,877  | 14,248,877     |
|  | 305.00           | TOTAL PROPERTY TAXES                | 12,858,255 | 13,568,314 | 17,417,287      | 15,969,732 | 17,034,517                                | 17,034,517  | 17,034,517     |
|  |                  | TOTAL REVENUE AVAILABLE             | 25,617,841 | 26,585,657 | 28,828,533      | 29,447,439 | 31,283,394                                | 31,283,394  | 31,283,394     |
|  |                  | Less Expenditures                   | 22,722,837 | 23,184,332 |                 | 23,808,716 |                                           |             |                |
|  |                  | BALANCE FORWARD                     | 2,895,004  | 3,401,325  |                 | 5,638,723  |                                           |             |                |

|  |                  | Lincoln County                     |            |           |                     |           | RECEIPTS                                  |           |           |
|--|------------------|------------------------------------|------------|-----------|---------------------|-----------|-------------------------------------------|-----------|-----------|
|  | RECEIPTS SUMMARY |                                    |            |           |                     |           |                                           |           |           |
|  |                  |                                    |            |           |                     |           | Estimated Receipts Ensuing Year 2026-2027 |           |           |
|  |                  |                                    | Actual     | Actual    | Budgeted<br>Revenue | Actual    | Officials                                 | Board     |           |
|  | Code No.         |                                    | 2023-2024  | 2024-2025 | 2025-2026           | 2025-2026 | Estimation                                | Proposed  | Adopted   |
|  | 0200             | COUNTY ROAD FUND                   |            |           |                     |           | Fund                                      | 0200      | ROAD      |
|  |                  |                                    |            |           |                     |           |                                           |           |           |
|  | 271.00           | Net Fund Balance, 7-1              | 3,341,471  | 1,275,128 | 262,565             | 262,565   | 641,065                                   | 641,065   | 641,065   |
|  |                  |                                    |            |           |                     |           |                                           |           |           |
|  |                  | FEDERAL REVENUE                    |            |           |                     |           |                                           |           |           |
|  | 334.02           | Natural Disaster                   | -          | -         | -                   | -         | -                                         | -         | -         |
|  |                  |                                    |            |           |                     |           |                                           |           |           |
|  |                  | Subtotal                           | -          | -         | -                   | -         | -                                         | -         | -         |
|  |                  |                                    |            |           |                     |           |                                           |           |           |
|  |                  | STATE REVENUE                      |            |           |                     |           |                                           |           |           |
|  | 346.03           | Motor Vehicle fee                  | 307,496    | 219,191   | 290,000             | 297,088   | 290,000                                   | 290,000   | 290,000   |
|  | 347.01           | Highway allocation                 | 4,294,376  | 4,415,506 | 4,348,671           | 4,331,133 | 4,301,722                                 | 4,301,722 | 4,301,722 |
|  | 347.02           | Incentive payments                 | 5,250      | 5,250     | -                   | 10,500    | 7,240                                     | 7,240     | 7,240     |
|  |                  |                                    |            |           |                     |           |                                           |           |           |
|  |                  | Subtotal                           | 4,607,122  | 4,639,947 | 4,638,671           | 4,638,721 | 4,598,962                                 | 4,598,962 | 4,598,962 |
|  |                  |                                    |            |           |                     |           |                                           |           |           |
|  |                  | LOCAL REVENUE                      |            |           |                     |           |                                           |           |           |
|  | 353.01           | In lieu of tax                     | 104        | 107       | -                   | 107       |                                           | -         | -         |
|  | 361.03           | General/Road Split                 | 8,938      | 9,387     | -                   | 9,621     | 9,500                                     | 9,500     | 9,500     |
|  | 540.01           | Miscellaneous revenue              | 39,545     | 17,249    | 7,254               | 17,849    | 5,863                                     | 5,863     | 5,863     |
|  |                  | -                                  |            |           |                     |           |                                           |           |           |
|  |                  | Subtotal                           | 48,587     | 26,743    | 7,254               | 27,577    | 15,363                                    | 15,363    | 15,363    |
|  |                  |                                    |            |           |                     |           |                                           |           |           |
|  |                  | TOTAL REVENUES                     | 4,655,709  | 4,666,690 | 4,645,925           | 4,666,298 | 4,614,325                                 | 4,614,325 | 4,614,325 |
|  |                  |                                    |            |           |                     |           |                                           |           |           |
|  |                  | TRANSFERS                          |            |           |                     |           |                                           |           |           |
|  | 590.02           | From General                       | 2,988,000  | 2,095,000 | 1,095,000           | 2,095,000 | 2,155,000                                 | 2,155,000 | 2,155,000 |
|  | 590.02           | From Inheritance                   | 1,180,000  | 780,000   | 1,765,000           | 765,000   | 880,000                                   | 880,000   | 880,000   |
|  | 590.02           | From Sinking                       |            |           | 1,000,000           | -         | -                                         | -         | -         |
|  |                  |                                    |            |           |                     |           |                                           |           |           |
|  | 590.02           | Total Transfers                    | 4,168,000  | 2,875,000 | 3,860,000           | 2,860,000 | 3,035,000                                 | 3,035,000 | 3,035,000 |
|  |                  |                                    |            |           |                     |           |                                           |           |           |
|  |                  | TOTAL BALANCE, REVENUE & TRANSFERS | 12,165,180 | 8,816,818 | 8,768,490           | 7,788,863 | 8,290,390                                 | 8,290,390 | 8,290,390 |
|  |                  |                                    |            |           |                     |           |                                           |           |           |
|  |                  | TOTAL REVENUE AVAILABLE            | 12,165,180 | 8,816,818 | 8,768,490           | 7,788,863 | 8,290,390                                 | 8,290,390 | 8,290,390 |
|  |                  | Less Expenditures                  | 10,890,052 | 8,554,253 |                     | 7,147,798 |                                           |           |           |
|  |                  | BALANCE FORWARD                    | 1,275,128  | 262,565   |                     | 641,065   |                                           |           |           |
|  |                  |                                    |            |           |                     |           | -                                         | -         | -         |
|  |                  |                                    |            |           |                     |           |                                           |           |           |

|  |                  |                                      |           |           |                 |           |                                           |                 |                    |  |   |
|--|------------------|--------------------------------------|-----------|-----------|-----------------|-----------|-------------------------------------------|-----------------|--------------------|--|---|
|  |                  | <b>Lincoln County</b>                |           |           |                 |           |                                           | <b>RECEIPTS</b> |                    |  |   |
|  | RECEIPTS SUMMARY |                                      |           |           |                 |           |                                           |                 |                    |  |   |
|  |                  |                                      |           |           |                 |           | Estimated Receipts Ensuing Year 2026-2027 |                 |                    |  |   |
|  |                  |                                      | Actual    | Actual    | <b>Budgeted</b> | Actual    | Officals                                  | Board           |                    |  |   |
|  | Code No.         |                                      | 2023-2024 | 2024-2025 | <b>Revenue</b>  | 2025-2026 | Estimation                                | Proposed        | Adopted            |  |   |
|  | <b>0650</b>      | <b>FEDERAL BUYBACK PROGRAM</b>       |           |           |                 |           | <b>Fund</b>                               | <b>0650</b>     | <b>FED BUYBACK</b> |  |   |
|  |                  |                                      |           |           |                 |           |                                           |                 |                    |  |   |
|  | 271.00           | Net Fund Balance, 7-1                | 2,898,908 | 3,247,573 | 2,226,698       | 2,226,698 | 2,721,363                                 | 2,721,363       | 2,721,363          |  |   |
|  |                  |                                      |           |           |                 |           |                                           |                 |                    |  |   |
|  |                  |                                      |           |           |                 |           |                                           |                 |                    |  |   |
|  |                  | <b>STATE REVENUE</b>                 |           |           |                 |           |                                           |                 |                    |  |   |
|  | 347.50           | Highway/Street Buyback Program (STP) | 254,594   | 241,751   | 248,808         | 248,808   | 251,766                                   | 251,766         | 251,766            |  |   |
|  | 347.60           | Highway Bridge Buyback Program (HBP) | 183,429   | 235,080   | 252,262         | 252,562   | 194,603                                   | 194,603         | 194,603            |  |   |
|  |                  |                                      |           |           |                 |           |                                           |                 |                    |  |   |
|  |                  | Subtotal                             | 438,023   | 476,831   | 501,070         | 501,370   | 446,369                                   | 446,369         | 446,369            |  |   |
|  |                  |                                      |           |           |                 |           |                                           |                 |                    |  |   |
|  |                  | TOTAL REVENUES                       | 438,023   | 476,831   | 501,070         | 501,370   | 446,369                                   | 446,369         | 446,369            |  |   |
|  |                  |                                      |           |           |                 |           |                                           |                 |                    |  |   |
|  |                  | <b>TRANSFERS</b>                     |           |           |                 |           |                                           |                 |                    |  |   |
|  | 590.01           | Inter-fund transfers                 |           |           |                 |           |                                           | -               | -                  |  |   |
|  |                  |                                      |           |           |                 |           |                                           |                 |                    |  |   |
|  |                  | Total Transfers                      | -         | -         | -               | -         | -                                         | -               | -                  |  |   |
|  |                  |                                      |           |           |                 |           |                                           |                 |                    |  |   |
|  |                  | TOTAL BALANCE, REVENUE & TRANSFERS   | 3,336,931 | 3,724,404 | 2,727,768       | 2,728,068 | 3,167,732                                 | 3,167,732       | 3,167,732          |  |   |
|  |                  |                                      |           |           |                 |           |                                           |                 |                    |  |   |
|  | 300.00           | Property Taxes                       | -         | -         |                 | -         | -                                         | -               | -                  |  |   |
|  |                  |                                      |           |           |                 |           |                                           |                 |                    |  |   |
|  |                  | TOTAL REVENUE AVAILABLE              | 3,336,931 | 3,724,404 | 2,727,768       | 2,728,068 | 3,167,732                                 | 3,167,732       | 3,167,732          |  |   |
|  |                  | Less Expenditures                    | 89,358    | 1,497,706 |                 | 6,705     |                                           |                 |                    |  |   |
|  |                  | BALANCE FORWARD                      | 3,247,573 | 2,226,698 |                 | 2,721,363 |                                           |                 |                    |  | x |
|  |                  |                                      |           |           |                 |           |                                           |                 |                    |  |   |
|  |                  |                                      |           |           | -               |           | -                                         | -               | -                  |  |   |
|  |                  |                                      |           |           |                 |           |                                           |                 |                    |  |   |

|  |                  |                                        |           |           |                 |           |                                           |             |                    |
|--|------------------|----------------------------------------|-----------|-----------|-----------------|-----------|-------------------------------------------|-------------|--------------------|
|  |                  | <b>Lincoln County</b>                  |           |           |                 |           | <b>RECEIPTS</b>                           |             |                    |
|  | RECEIPTS SUMMARY |                                        |           |           |                 |           |                                           |             |                    |
|  |                  |                                        |           |           |                 |           | Estimated Receipts Ensuing Year 2026-2027 |             |                    |
|  |                  |                                        | Actual    | Actual    | <b>Budgeted</b> | Actual    | Officials                                 | Board       |                    |
|  | Code No.         |                                        | 2023-2024 | 2024-2025 | <b>Revenue</b>  | 2025-2026 | Estimation                                | Proposed    | Adopted            |
|  | <b>0800</b>      | <b>SPECIAL ROAD/BRIDGE FUND</b>        |           |           |                 |           | <b>Fund</b>                               | <b>0800</b> | <b>ROAD-BRIDGE</b> |
|  |                  |                                        |           |           |                 |           |                                           |             |                    |
|  | 271.00           | Net Fund Balance, 7-1                  | 1,400,377 | 927,668   | 1,294,966       | 1,294,966 | 613,248                                   | 613,248     | 613,248            |
|  |                  |                                        |           |           |                 |           |                                           |             |                    |
|  |                  | <b>FEDERAL REVENUE</b>                 |           |           |                 |           |                                           |             |                    |
|  | 334.01           | Emergency Flood Relief                 | -         | -         |                 |           |                                           | -           | -                  |
|  |                  |                                        |           |           |                 |           |                                           |             |                    |
|  |                  | Subtotal                               | -         | -         | -               | -         | -                                         | -           | -                  |
|  |                  |                                        |           |           |                 |           |                                           |             |                    |
|  |                  | <b>STATE REVENUE</b>                   |           |           |                 |           |                                           |             |                    |
|  | 347.1            | Road/Bridge Project Costs - Sutherland | 3,202,808 |           | -               |           |                                           | -           | -                  |
|  |                  |                                        | -         |           | -               |           | -                                         | -           | -                  |
|  |                  |                                        |           |           |                 |           |                                           |             |                    |
|  |                  | Subtotal                               | 3,202,808 | -         | -               | -         | -                                         | -           | -                  |
|  |                  |                                        |           |           |                 |           |                                           |             |                    |
|  |                  | <b>LOCAL REVENUE</b>                   |           |           |                 |           |                                           |             |                    |
|  | 540.01           | Miscellaneous / tax interest           | -         | 689,230   | -               |           |                                           | -           | -                  |
|  |                  |                                        |           |           |                 |           |                                           |             |                    |
|  |                  | Subtotal                               | -         | 689,230   | -               | -         | -                                         | -           | -                  |
|  |                  |                                        |           |           |                 |           |                                           |             |                    |
|  |                  | TOTAL REVENUES                         | 3,202,808 | 689,230   | -               | -         | -                                         | -           | -                  |
|  |                  |                                        |           |           |                 |           |                                           |             |                    |
|  |                  | <b>TRANSFERS</b>                       |           |           |                 |           |                                           |             |                    |
|  | 590.01           | Inter-fund transfers                   |           | -         | -               | -         | -                                         | -           | -                  |
|  |                  |                                        |           |           |                 |           |                                           |             |                    |
|  |                  | Total Transfers                        | -         | -         | -               | -         | -                                         | -           | -                  |
|  |                  |                                        |           |           |                 |           |                                           |             |                    |
|  |                  | TOTAL BALANCE, REVENUE & TRANSFERS     | 4,603,185 | 1,616,898 | 1,294,966       | 1,294,966 | 613,248                                   | 613,248     | 613,248            |
|  |                  |                                        |           |           |                 |           |                                           |             |                    |
|  | 300.00           | Property Taxes                         |           | -         | -               |           | -                                         | -           | -                  |
|  |                  |                                        |           |           |                 |           |                                           |             |                    |
|  |                  | TOTAL REVENUE AVAILABLE                | 4,603,185 | 1,616,898 | 1,294,966       | 1,294,966 | 613,248                                   | 613,248     | 613,248            |
|  |                  | Less Expenditures                      | 3,675,517 | 321,932   |                 | 681,718   |                                           |             |                    |
|  |                  | BALANCE FORWARD                        | 927,668   | 1,294,966 |                 | 613,248   |                                           |             |                    |
|  |                  |                                        |           |           |                 |           |                                           |             |                    |
|  |                  |                                        |           |           |                 |           |                                           |             |                    |

|  |                  |                                    |           |           |                 |           |                                           |             |                     |
|--|------------------|------------------------------------|-----------|-----------|-----------------|-----------|-------------------------------------------|-------------|---------------------|
|  |                  | <b>Lincoln County</b>              |           |           |                 |           | <b>RECEIPTS</b>                           |             |                     |
|  | RECEIPTS SUMMARY |                                    |           |           |                 |           |                                           |             |                     |
|  |                  |                                    |           |           |                 |           | Estimated Receipts Ensuing Year 2026-2027 |             |                     |
|  |                  |                                    | Actual    | Actual    | <b>Budgeted</b> | Actual    | Officals                                  | Board       |                     |
|  | Code No.         |                                    | 2023-2024 | 2024-2025 | <b>Revenue</b>  | 2025-2026 | Estimation                                | Proposed    | Adopted             |
|  | <b>0802</b>      | <b>ROAD IMPROVEMENT FUND</b>       |           |           |                 |           | <b>Fund</b>                               | <b>0800</b> | <b>ROAD IMPROVE</b> |
|  |                  |                                    |           |           |                 |           |                                           |             |                     |
|  | 271.00           | Net Fund Balance, 7-1              | 67,779    | 67,779    | -               | -         | 4,101,089                                 | 4,101,089   | 4,101,089           |
|  |                  |                                    |           |           |                 |           |                                           |             |                     |
|  |                  | <b>LOCAL REVENUE</b>               |           |           |                 |           |                                           |             |                     |
|  | 304.00           | Bond Proceeds                      | -         |           | 6,080,000       | 6,000,597 | -                                         | -           | -                   |
|  | 540.01           | Miscellaneous / tax interest       | -         | -         |                 |           |                                           | -           | -                   |
|  |                  |                                    |           |           |                 |           |                                           |             |                     |
|  |                  | Subtotal                           | -         | -         | 6,080,000       | 6,000,597 | -                                         | -           | -                   |
|  |                  |                                    |           |           |                 |           |                                           |             |                     |
|  |                  | TOTAL REVENUES                     | -         | -         | 6,080,000       | 6,000,597 | -                                         | -           | -                   |
|  |                  |                                    |           |           |                 |           |                                           |             |                     |
|  |                  | <b>TRANSFERS</b>                   |           |           |                 |           |                                           |             |                     |
|  | 590.01           | Inter-fund transfers               |           | -         | -               | -         | -                                         | -           | -                   |
|  |                  |                                    |           |           |                 |           |                                           |             |                     |
|  |                  | Total Transfers                    | -         | -         | -               | -         | -                                         | -           | -                   |
|  |                  |                                    |           |           |                 |           |                                           |             |                     |
|  |                  | TOTAL BALANCE, REVENUE & TRANSFERS | 67,779    | 67,779    | 6,080,000       | 6,000,597 | 4,101,089                                 | 4,101,089   | 4,101,089           |
|  |                  |                                    |           |           |                 |           |                                           |             |                     |
|  | 300.00           | Property Taxes                     |           |           | -               |           | -                                         | -           | -                   |
|  |                  |                                    |           |           |                 |           |                                           |             |                     |
|  |                  | TOTAL REVENUE AVAILABLE            | 67,779    | 67,779    | 6,080,000       | 6,000,597 | 4,101,089                                 | 4,101,089   | 4,101,089           |
|  |                  | Less Expenditures                  | -         | 67,779    |                 | 1,899,508 |                                           |             |                     |
|  |                  | BALANCE FORWARD                    | 67,779    | -         |                 | 4,101,089 |                                           |             |                     |
|  |                  |                                    |           |           |                 |           |                                           |             |                     |
|  |                  |                                    |           |           |                 |           |                                           |             |                     |

|  |                                     |                                             |           |           |                  |           |                                           |                 |                     |  |  |
|--|-------------------------------------|---------------------------------------------|-----------|-----------|------------------|-----------|-------------------------------------------|-----------------|---------------------|--|--|
|  |                                     | <b>Lincoln County</b>                       |           |           |                  |           |                                           | <b>RECEIPTS</b> |                     |  |  |
|  | RECEIPTS SUMMARY                    |                                             |           |           |                  |           |                                           |                 |                     |  |  |
|  |                                     |                                             |           |           |                  |           | Estimated Receipts Ensuing Year 2026-2027 |                 |                     |  |  |
|  |                                     |                                             | Actual    | Actual    | <b>Budgeted</b>  | Actual    | Officials                                 | Board           |                     |  |  |
|  | Code No.                            |                                             | 2023-2024 | 2024-2025 | <b>Revenue</b>   | 2025-2026 | Estimation                                | Proposed        | Adopted             |  |  |
|  | <b>0950</b>                         | <b>SINKING FUND</b>                         |           |           | <b>2025-2026</b> |           | <b>Fund</b>                               | <b>0950</b>     | <b>SINKING FUND</b> |  |  |
|  |                                     |                                             |           |           |                  |           |                                           |                 |                     |  |  |
|  | 271.00                              | Net fund balance, 7-1                       | -         | -         | -                | -         | 3,215,000                                 | 3,215,000       | 3,215,000           |  |  |
|  |                                     |                                             |           |           |                  |           |                                           |                 |                     |  |  |
|  |                                     | <b>LOCAL REVENUE</b>                        |           |           |                  |           |                                           |                 | -                   |  |  |
|  | 540.01                              | Miscellaneous receipts                      | -         | -         | -                | -         |                                           | -               | -                   |  |  |
|  |                                     |                                             | -         | -         | -                | -         | -                                         | -               | -                   |  |  |
|  |                                     |                                             |           |           |                  |           |                                           |                 |                     |  |  |
|  |                                     | <b>TRANSFERS</b>                            |           |           |                  |           |                                           |                 |                     |  |  |
|  | 590.01                              | Inter-Fund Transfer - General Fund          | -         | -         | 1,015,000        | 1,015,000 | 1,015,000                                 | 1,015,000       | 1,015,000           |  |  |
|  | 590.01                              | Inter-Fund Transfer - Inheritance Fund      | -         | -         | 1,200,000        | 1,200,000 | 1,000,000                                 | 1,000,000       | 1,000,000           |  |  |
|  | 590.01                              | Inter-Fund Transfer - Road Fund             |           |           | 1,000,000        | 1,000,000 | -                                         | -               | -                   |  |  |
|  | 590.01                              | Inter-Fund Transfer - Road Improvement Fund |           |           | 800,000          |           | -                                         | -               | -                   |  |  |
|  | 590.01                              | Inter-Fund Transfer - Building Fund         | -         |           | 1,000,000        | -         | -                                         | -               | -                   |  |  |
|  |                                     | Total Transfers                             | -         | -         | 5,015,000        | 3,215,000 | 2,015,000                                 | 2,015,000       | 2,015,000           |  |  |
|  |                                     |                                             |           |           |                  |           |                                           |                 |                     |  |  |
|  | TOTAL BALANCE, REVENUES & TRANSFERS |                                             | -         | -         | 5,015,000        | 3,215,000 | 5,230,000                                 | 5,230,000       | 5,230,000           |  |  |
|  |                                     |                                             |           |           |                  |           |                                           |                 |                     |  |  |
|  |                                     | TOTAL REVENUE AVAILABLE                     | -         | -         | 5,015,000        | 3,215,000 | 5,230,000                                 | 5,230,000       | 5,230,000           |  |  |
|  |                                     | Less Expenditures                           | -         | -         |                  | -         |                                           |                 |                     |  |  |
|  |                                     | BALANCE FORWARD                             | -         | -         |                  | 3,215,000 |                                           |                 |                     |  |  |
|  |                                     |                                             |           |           |                  |           |                                           |                 |                     |  |  |
|  |                                     |                                             |           |           |                  |           |                                           |                 |                     |  |  |
|  |                                     |                                             |           |           | -                |           | -                                         | -               | -                   |  |  |
|  |                                     |                                             |           |           |                  |           |                                           |                 |                     |  |  |
|  |                                     |                                             |           |           |                  |           |                                           |                 |                     |  |  |

|  |                  |                                     |           |           |                 |           |                                           |             |                       |
|--|------------------|-------------------------------------|-----------|-----------|-----------------|-----------|-------------------------------------------|-------------|-----------------------|
|  |                  | <b>Lincoln County</b>               |           |           |                 |           | <b>RECEIPTS</b>                           |             |                       |
|  | RECEIPTS SUMMARY |                                     |           |           |                 |           |                                           |             |                       |
|  |                  |                                     |           |           |                 |           | Estimated Receipts Ensuing Year 2026-2027 |             |                       |
|  |                  |                                     | Actual    | Actual    | <b>Budgeted</b> | Actual    | Officals                                  | Board       |                       |
|  | Code No.         |                                     | 2023-2024 | 2024-2025 | <b>Revenue</b>  | 2025-2026 | Estimation                                | Proposed    | Adopted               |
|  | <b>0985</b>      | <b>CHILD SUPPORT INCENTIVE</b>      |           |           |                 |           | <b>Fund</b>                               | <b>0985</b> | <b>CHILD SUPP INC</b> |
|  |                  |                                     |           |           |                 |           |                                           |             |                       |
|  | 271.00           | Net fund balance, 7-1               | 99,118    | 82,870    | 54,129          | 54,129    | 69,307                                    | 69,307      | 69,307                |
|  |                  |                                     |           |           |                 |           |                                           |             |                       |
|  |                  | <b>FEDERAL REVENUE</b>              |           |           |                 |           |                                           |             |                       |
|  | 331.04           | Child Support Incent - Co Attny     | 85,267    | -         | -               | 51,054    | -                                         | -           | -                     |
|  |                  |                                     | 85,267    | -         | -               | 51,054    | -                                         | -           | -                     |
|  |                  |                                     |           |           |                 |           |                                           |             |                       |
|  |                  | <b>FEES and OTHER LOCAL REVENUE</b> |           |           |                 |           |                                           |             |                       |
|  | 540.01           | Miscellaneous                       | -         | 7         |                 | -         |                                           | -           | -                     |
|  |                  |                                     |           |           |                 |           |                                           |             |                       |
|  |                  | Subtotal                            | -         | 7         | -               | -         | -                                         | -           | -                     |
|  |                  |                                     |           |           |                 |           |                                           |             |                       |
|  |                  | TOTAL REVENUES                      | 85,267    | 7         | -               | 51,054    | -                                         | -           | -                     |
|  |                  |                                     |           |           |                 |           |                                           |             |                       |
|  |                  | <b>TRANSFERS</b>                    |           |           |                 |           |                                           |             |                       |
|  | 590.01           | Inter-fund transfers                | -         | -         |                 |           |                                           | -           | -                     |
|  |                  |                                     |           |           |                 |           |                                           |             |                       |
|  |                  | TOTAL BALANCE, REVENUES & TRANSFERS | 184,385   | 82,877    | 54,129          | 105,183   | 69,307                                    | 69,307      | 69,307                |
|  | 300.00           | TOTAL PROPERTY TAXES                |           |           |                 |           | -                                         | -           | -                     |
|  |                  |                                     |           |           |                 |           |                                           |             |                       |
|  |                  | TOTAL REVENUE AVAILABLE             | 184,385   | 82,877    | 54,129          | 105,183   | 69,307                                    | 69,307      | 69,307                |
|  |                  |                                     |           |           |                 |           |                                           |             |                       |
|  |                  | Less: Expenditures                  | 101,515   | 28,748    |                 | 35,876    |                                           |             |                       |
|  |                  | Balance Forward                     | 82,870    | 54,129    |                 | 69,307    |                                           |             |                       |
|  |                  |                                     |           |           |                 |           |                                           |             |                       |
|  |                  |                                     |           |           |                 |           |                                           |             |                       |

|  |                  |                                                |                |                |                 |                |                                           |                |                    |
|--|------------------|------------------------------------------------|----------------|----------------|-----------------|----------------|-------------------------------------------|----------------|--------------------|
|  |                  | <b>Lincoln County</b>                          |                |                |                 |                | <b>RECEIPTS</b>                           |                |                    |
|  | RECEIPTS SUMMARY |                                                |                |                |                 |                |                                           |                |                    |
|  |                  |                                                |                |                |                 |                | Estimated Receipts Ensuing Year 2026-2027 |                |                    |
|  |                  |                                                | Actual         | Actual         | <b>Budgeted</b> | Actual         | Officals                                  | Board          |                    |
|  | Code No.         |                                                | 2023-2024      | 2024-2025      | <b>Revenue</b>  | 2025-2026      | Estimation                                | Proposed       | Adopted            |
|  | <b>0990</b>      | <b>LODGING TAX FUND</b>                        |                |                |                 |                | <b>Fund</b>                               | <b>0990</b>    | <b>LODGING TAX</b> |
|  |                  |                                                |                |                |                 |                |                                           |                |                    |
|  | 271.00           | Net fund balance, 7-1                          | 91,616         | 64,172         | 62,170          | 62,170         | 62,702                                    | 62,702         | 62,702             |
|  |                  |                                                |                |                |                 |                |                                           |                |                    |
|  |                  | <b>LOCAL REVENUE</b>                           |                |                |                 |                |                                           |                |                    |
|  | 315.03           | County Lodging Receipts                        | 638,584        | 629,327        | 701,878         | 697,081        | 761,667                                   | 761,667        | 761,667            |
|  | 540.01           | Miscellaneous receipts                         | -              | -              | -               | -              | -                                         | -              | -                  |
|  |                  |                                                |                |                |                 |                |                                           |                |                    |
|  |                  |                                                | 638,584        | 629,327        | 701,878         | 697,081        | 761,667                                   | 761,667        | 761,667            |
|  |                  |                                                |                |                |                 |                |                                           |                |                    |
|  |                  | <b>TRANSFERS</b>                               |                |                |                 |                |                                           |                |                    |
|  | 590.01           | Inter-fund transfers - Lodging Impr Fund       | -              | -              | -               | -              | -                                         | -              | -                  |
|  |                  |                                                |                |                |                 |                |                                           |                |                    |
|  |                  | <b>TOTAL BALANCE, REVENUES &amp; TRANSFERS</b> | <b>730,200</b> | <b>693,499</b> | <b>764,048</b>  | <b>759,251</b> | <b>824,369</b>                            | <b>824,369</b> | <b>824,369</b>     |
|  |                  |                                                |                |                |                 |                |                                           |                |                    |
|  | 300.00           | <b>TOTAL PROPERTY TAXES</b>                    | <b>-</b>       | <b>-</b>       |                 | <b>-</b>       | <b>-</b>                                  | <b>-</b>       | <b>-</b>           |
|  |                  |                                                |                |                |                 |                |                                           |                |                    |
|  |                  | <b>TOTAL REVENUE AVAILABLE</b>                 | <b>730,200</b> | <b>693,499</b> | <b>764,048</b>  | <b>759,251</b> | <b>824,369</b>                            | <b>824,369</b> | <b>824,369</b>     |
|  |                  | Less Expenditures                              | 666,028        | 631,329        |                 | 696,549        |                                           |                |                    |
|  |                  | <b>BALANCE FORWARD</b>                         | <b>64,172</b>  | <b>62,170</b>  |                 | <b>62,702</b>  |                                           |                |                    |
|  |                  |                                                |                |                |                 |                |                                           |                |                    |
|  |                  |                                                |                |                |                 |                |                                           |                |                    |
|  |                  |                                                |                |                | -               |                | -                                         | -              | -                  |
|  |                  |                                                |                |                |                 |                |                                           |                |                    |
|  |                  |                                                |                |                |                 |                |                                           |                |                    |



|  |                  |                                     |           |           |                 |           |                                           |                 |                     |  |  |
|--|------------------|-------------------------------------|-----------|-----------|-----------------|-----------|-------------------------------------------|-----------------|---------------------|--|--|
|  |                  | <b>Lincoln County</b>               |           |           |                 |           |                                           | <b>RECEIPTS</b> |                     |  |  |
|  | RECEIPTS SUMMARY |                                     |           |           |                 |           |                                           |                 |                     |  |  |
|  |                  |                                     |           |           |                 |           | Estimated Receipts Ensuing Year 2026-2027 |                 |                     |  |  |
|  |                  |                                     | Actual    | Actual    | <b>Budgeted</b> | Actual    | Officials                                 | Board           |                     |  |  |
|  | Code No.         |                                     | 2023-2024 | 2024-2025 | <b>Revenue</b>  | 2025-2026 | Estimation                                | Proposed        | Adopted             |  |  |
|  | <b>0995</b>      | <b>LODGING IMPROVEMENT FUND</b>     |           |           |                 |           | <b>Fund</b>                               | <b>0995</b>     | <b>LODGING IMPR</b> |  |  |
|  |                  |                                     |           |           |                 |           |                                           |                 |                     |  |  |
|  | 271.00           | Net fund balance, 7-1               | 91,616    | 64,172    | 62,170          | 62,170    | 62,702                                    | 62,702          | 62,702              |  |  |
|  |                  |                                     |           |           |                 |           |                                           |                 |                     |  |  |
|  |                  | <b>LOCAL REVENUE</b>                |           |           |                 |           |                                           |                 |                     |  |  |
|  | 315.03           | County Lodging Receipts             | 638,584   | 629,327   | 701,878         | 697,081   | 761,668                                   | 761,668         | 761,668             |  |  |
|  |                  |                                     | 638,584   | 629,327   | 701,878         | 697,081   | 761,668                                   | 761,668         | 761,668             |  |  |
|  |                  |                                     |           |           |                 |           |                                           |                 |                     |  |  |
|  |                  | <b>TRANSFERS</b>                    |           |           |                 |           |                                           |                 |                     |  |  |
|  | 590.01           | Inter-fund transfers                | -         | -         | -               | -         | -                                         | -               | -                   |  |  |
|  |                  |                                     |           |           |                 |           |                                           |                 |                     |  |  |
|  |                  | TOTAL BALANCE, REVENUES & TRANSFERS | 730,200   | 693,499   | 764,048         | 759,251   | 824,370                                   | 824,370         | 824,370             |  |  |
|  |                  |                                     |           |           |                 |           |                                           |                 |                     |  |  |
|  | 300.00           | TOTAL PROPERTY TAXES                | -         | -         | -               | -         | -                                         | -               | -                   |  |  |
|  |                  |                                     |           |           |                 |           |                                           |                 |                     |  |  |
|  |                  | TOTAL REVENUE AVAILABLE             | 730,200   | 693,499   | 764,048         | 759,251   | 824,370                                   | 824,370         | 824,370             |  |  |
|  |                  | Less Expenditures                   | 666,028   | 631,329   |                 | 696,549   |                                           |                 |                     |  |  |
|  |                  | BALANCE FORWARD                     | 64,172    | 62,170    |                 | 62,702    |                                           |                 |                     |  |  |
|  |                  |                                     |           |           |                 |           |                                           |                 |                     |  |  |
|  |                  |                                     |           |           |                 |           |                                           |                 |                     |  |  |
|  |                  |                                     |           |           | -               |           | -                                         | -               | -                   |  |  |
|  |                  |                                     |           |           | -               |           |                                           |                 |                     |  |  |

|  |                  |                                                |               |               |                         |               |                                           |               |                       |
|--|------------------|------------------------------------------------|---------------|---------------|-------------------------|---------------|-------------------------------------------|---------------|-----------------------|
|  |                  | <b>Lincoln County</b>                          |               |               |                         |               | <b>RECEIPTS</b>                           |               |                       |
|  | RECEIPTS SUMMARY |                                                |               |               |                         |               |                                           |               |                       |
|  |                  |                                                |               |               |                         |               | Estimated Receipts Ensuing Year 2026-2027 |               |                       |
|  |                  |                                                | Actual        | Actual        | <b>Budgeted Revenue</b> | Actual        | Officials                                 | Board         |                       |
|  | Code No.         |                                                | 2023-2024     | 2024-2025     | <b>2025-2026</b>        | 2025-2026     | Estimation                                | Proposed      | Adopted               |
|  | <b>1150</b>      | <b>MODERNIZATION &amp; PRESERVATION FUND</b>   |               |               |                         |               | <b>Fund</b>                               | <b>1150</b>   | <b>MOD &amp; PRES</b> |
|  |                  |                                                |               |               |                         |               |                                           |               |                       |
|  | 271.00           | Net fund balance, 7-1                          | 67,409        | 50,525        | 49,705                  | 49,705        | 49,247                                    | 49,247        | 49,247                |
|  |                  |                                                |               |               |                         |               |                                           |               |                       |
|  |                  | <b>LOCAL REVENUE</b>                           |               |               |                         |               |                                           |               |                       |
|  | 394.01           | Recording Fees - Deeds Share                   | 21,771        | 20,296        | 19,795                  | 25,975        | 20,500                                    | 20,500        | 20,500                |
|  | 540.01           | Miscellaneous receipts                         |               | -             | -                       |               |                                           | -             | -                     |
|  |                  |                                                | 21,771        | 20,296        | 19,795                  | 25,975        | 20,500                                    | 20,500        | 20,500                |
|  |                  |                                                |               |               |                         |               |                                           |               |                       |
|  |                  | <b>TRANSFERS</b>                               |               |               |                         |               |                                           |               |                       |
|  | 590.01           | Inter-fund transfers                           | -             | -             | -                       | -             | -                                         | -             | -                     |
|  |                  |                                                |               |               |                         |               |                                           |               |                       |
|  |                  | <b>TOTAL BALANCE, REVENUES &amp; TRANSFERS</b> | <b>89,180</b> | <b>70,821</b> | <b>69,500</b>           | <b>75,680</b> | <b>69,747</b>                             | <b>69,747</b> | <b>69,747</b>         |
|  |                  |                                                |               |               |                         |               |                                           |               |                       |
|  | 300.00           | <b>TOTAL PROPERTY TAXES</b>                    | <b>-</b>      | <b>-</b>      | <b>-</b>                | <b>-</b>      | <b>-</b>                                  | <b>-</b>      | <b>-</b>              |
|  |                  |                                                |               |               |                         |               |                                           |               |                       |
|  |                  | <b>TOTAL REVENUE AVAILABLE</b>                 | <b>89,180</b> | <b>70,821</b> | <b>69,500</b>           | <b>75,680</b> | <b>69,747</b>                             | <b>69,747</b> | <b>69,747</b>         |
|  |                  | Less Expenditures                              | 38,655        | 21,116        |                         | 26,433        |                                           |               |                       |
|  |                  | <b>BALANCE FORWARD</b>                         | <b>50,525</b> | <b>49,705</b> |                         | <b>49,247</b> |                                           |               |                       |
|  |                  |                                                |               |               |                         |               |                                           |               |                       |
|  |                  |                                                |               |               |                         |               |                                           |               |                       |
|  |                  |                                                |               |               | -                       |               | -                                         | -             | -                     |
|  |                  |                                                |               |               |                         |               |                                           |               |                       |
|  |                  |                                                |               |               |                         |               |                                           |               |                       |

|  |                  | Lincoln County                      |           |           |           |           | RECEIPTS                                  |          |               |
|--|------------------|-------------------------------------|-----------|-----------|-----------|-----------|-------------------------------------------|----------|---------------|
|  | RECEIPTS SUMMARY |                                     |           |           |           |           |                                           |          |               |
|  |                  |                                     |           |           |           |           | Estimated Receipts Ensuing Year 2026-2027 |          |               |
|  |                  |                                     | Actual    | Actual    | Budgeted  | Actual    | Officals                                  | Board    |               |
|  | Code No.         |                                     | 2023-2024 | 2024-2025 | Revenue   | 2025-2026 | Estimation                                | Proposed | Adopted       |
|  | 1275             | SELF FUNDED INSURANCE FUND          |           |           | 2025-2026 |           | Fund                                      | 1275     | SELF FUND INS |
|  |                  |                                     |           |           |           |           |                                           |          |               |
|  | 271.00           | Net Fund Balance, 7-1               | 115,568   | 30,131    | 38,664    | 38,664    | 197,521                                   | 197,521  | 197,521       |
|  |                  |                                     |           |           |           |           |                                           |          |               |
|  |                  | 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            | 3         | 1         | -         | 1         |                                           | -        | -             |
|  | 353.01           | In-lieu of tax-57/prior             |           |           | -         |           |                                           | -        | -             |
|  | 353.02           | In-lieu of tax-5%                   |           |           |           |           |                                           | -        | -             |
|  | 540.01           | Misc receipts                       | 3,580     | 1,792     | 1,336     | 3,027     | 2,479                                     | 2,479    | 2,479         |
|  |                  |                                     |           |           |           |           |                                           |          |               |
|  |                  | Subtotal                            | 3,583     | 1,793     | 1,336     | 3,028     | 2,479                                     | 2,479    | 2,479         |
|  |                  |                                     |           |           |           |           |                                           |          |               |
|  |                  | TOTAL REVENUES                      | 3,583     | 1,793     | 1,336     | 3,028     | 2,479                                     | 2,479    | 2,479         |
|  |                  |                                     |           |           |           |           |                                           |          |               |
|  |                  | TRANSFERS                           |           |           |           |           |                                           |          |               |
|  | 590.02           | Inter-fund transfers - General Fund | 48,000    | 158,000   | 305,000   | 305,000   | 145,000                                   | 145,000  | 145,000       |
|  |                  |                                     |           |           |           |           |                                           |          |               |
|  |                  | TOTAL BALANCE, REVENUES & TRANSFERS | 167,151   | 189,924   | 345,000   | 346,692   | 345,000                                   | 345,000  | 345,000       |
|  |                  |                                     |           |           |           |           |                                           |          |               |
|  | 300.00           | TOTAL PROPERTY TAXES                | 8         | 1         |           | 1         | -                                         | -        | -             |
|  |                  |                                     |           |           |           |           |                                           |          |               |
|  |                  | TOTAL REVENUES AVAILABLE            | 167,159   | 189,925   | 345,000   | 346,693   | 345,000                                   | 345,000  | 345,000       |
|  |                  | Less Expenditures                   | 137,028   | 151,261   |           | 149,172   |                                           |          |               |
|  |                  | BALANCE FORWARD                     | 30,131    | 38,664    |           | 197,521   |                                           |          |               |
|  |                  |                                     |           |           |           |           |                                           |          |               |

|  |                  |                                     |           |           |                  |           |                                           |             |                     |
|--|------------------|-------------------------------------|-----------|-----------|------------------|-----------|-------------------------------------------|-------------|---------------------|
|  |                  | <b>Lincoln County</b>               |           |           |                  |           | <b>RECEIPTS</b>                           |             |                     |
|  | RECEIPTS SUMMARY |                                     |           |           |                  |           |                                           |             |                     |
|  |                  |                                     |           |           | <b>Budgeted</b>  |           | Estimated Receipts Ensuing Year 2026-2027 |             |                     |
|  |                  |                                     | Actual    | Actual    | <b>Revenue</b>   | Actual    | Officals                                  | Board       |                     |
|  | Code No.         |                                     | 2023-2024 | 2024-2025 | <b>2025-2026</b> | 2025-2026 | Estimation                                | Proposed    | Adopted             |
|  | <b>1900</b>      | <b>VETERANS AID FUND</b>            |           |           |                  |           | <b>Fund</b>                               | <b>1900</b> | <b>VETERANS AID</b> |
|  |                  |                                     |           |           |                  |           |                                           |             |                     |
|  | 271.00           | Net fund balance, 7-1               | 45,685    | 45,685    | 45,685           | 45,685    | 45,685                                    | 45,685      | 45,685              |
|  |                  |                                     |           |           |                  |           |                                           |             |                     |
|  |                  | <b>STATE REVENUE</b>                |           |           |                  |           |                                           |             |                     |
|  | 341.6            | State tax credit                    |           |           |                  |           |                                           |             |                     |
|  | 344.01           | Homestead exemption                 |           |           |                  |           |                                           |             |                     |
|  | 346.01           | Pro-rate motor vehicle              |           |           |                  |           |                                           | -           | -                   |
|  |                  |                                     |           |           |                  |           |                                           |             |                     |
|  |                  | Subtotal                            | -         | -         | -                | -         | -                                         | -           | -                   |
|  |                  |                                     |           |           |                  |           |                                           |             |                     |
|  |                  | <b>LOCAL REVENUE</b>                |           |           |                  |           |                                           |             |                     |
|  | 540.01           | Miscellaneous                       | -         |           | -                |           |                                           | -           | -                   |
|  |                  |                                     |           |           |                  |           |                                           |             |                     |
|  |                  | Subtotal                            | -         | -         | -                | -         | -                                         | -           | -                   |
|  |                  |                                     |           |           |                  |           |                                           |             |                     |
|  |                  | TOTAL REVUNUES                      | -         | -         | -                | -         | -                                         | -           | -                   |
|  |                  |                                     |           |           |                  |           |                                           |             |                     |
|  |                  | <b>TRANSFERS</b>                    |           |           |                  |           |                                           |             |                     |
|  | 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    |                                           |             |                     |
|  |                  |                                     |           |           |                  |           |                                           |             |                     |
|  |                  |                                     |           |           | -                |           | -                                         | -           | -                   |
|  |                  |                                     |           |           |                  |           |                                           |             |                     |
|  |                  |                                     |           |           |                  |           |                                           |             |                     |

|  |                  |                                                |               |               |                 |               |                                           |                |                     |
|--|------------------|------------------------------------------------|---------------|---------------|-----------------|---------------|-------------------------------------------|----------------|---------------------|
|  |                  | <b>Lincoln County</b>                          |               |               |                 |               | <b>RECEIPTS</b>                           |                |                     |
|  | RECEIPTS SUMMARY |                                                |               |               |                 |               |                                           |                |                     |
|  |                  |                                                |               |               |                 |               | Estimated Receipts Ensuing Year 2026-2027 |                |                     |
|  |                  |                                                | Actual        | Actual        | <b>Budgeted</b> | Actual        | Officials                                 | Board          |                     |
|  | Code No.         |                                                | 2023-2024     | 2024-2025     | <b>Revenue</b>  | 2025-2026     | Estimation                                | Proposed       | Adopted             |
|  | <b>2360</b>      | <b>DRUG LAW ENFORCEMENT</b>                    |               |               |                 |               | <b>Fund</b>                               | <b>2360</b>    | <b>DRUG LAW ENF</b> |
|  |                  |                                                |               |               |                 |               |                                           |                |                     |
|  | 271.00           | Net fund balance, 7-1                          | 12,769        | 13,077        | 20,204          | 20,204        | 23,861                                    | 23,861         | 23,861              |
|  |                  |                                                |               |               |                 |               |                                           |                |                     |
|  |                  | <b>LOCAL REVENUE</b>                           |               |               |                 |               |                                           |                |                     |
|  | 475.03           | Proceeds confiscated articles                  | -             |               | -               |               |                                           | -              | -                   |
|  | 475.04           | Drug Law Enf. Rev Attorney                     | 1,306         | 16,326        | -               | 15,108        |                                           | -              | -                   |
|  | 475.05           | Drug Law Enf. Rev-Sheriff                      | -             |               | 100,000         |               | 100,000                                   | 100,000        | 100,000             |
|  | 510.01           | Interest on Investments                        | -             |               | -               |               |                                           | -              | -                   |
|  | 540.01           | Miscellaneous                                  | -             |               | 4,796           |               | 1,139                                     | 1,139          | 1,139               |
|  |                  |                                                |               |               |                 |               |                                           |                |                     |
|  |                  |                                                | 1,306         | 16,326        | 104,796         | 15,108        | 101,139                                   | 101,139        | 101,139             |
|  |                  |                                                |               |               |                 |               |                                           |                |                     |
|  |                  | <b>TRANSFERS</b>                               |               |               |                 |               |                                           |                |                     |
|  | 590.01           | From - Inheritance                             |               |               |                 | -             |                                           | -              | -                   |
|  |                  |                                                |               |               |                 |               |                                           |                |                     |
|  |                  | <b>TOTAL BALANCE, REVENUES &amp; TRANSFERS</b> | <b>14,075</b> | <b>29,403</b> | <b>125,000</b>  | <b>35,312</b> | <b>125,000</b>                            | <b>125,000</b> | <b>125,000</b>      |
|  |                  |                                                |               |               |                 |               |                                           |                |                     |
|  | 300.00           | <b>TOTAL PROPERTY TAXES</b>                    |               |               |                 |               | -                                         | -              | -                   |
|  |                  |                                                |               |               |                 |               |                                           |                |                     |
|  |                  | <b>TOTAL REVENUE AVAILABLE</b>                 | <b>14,075</b> | <b>29,403</b> | <b>125,000</b>  | <b>35,312</b> | <b>125,000</b>                            | <b>125,000</b> | <b>125,000</b>      |
|  |                  | Less Expenditures                              | 998           | 9,199         |                 | 11,451        |                                           |                |                     |
|  |                  | <b>BALANCE FORWARD</b>                         | <b>13,077</b> | <b>20,204</b> |                 | <b>23,861</b> |                                           |                |                     |
|  |                  |                                                |               |               |                 |               |                                           |                |                     |
|  |                  |                                                |               |               |                 |               |                                           |                |                     |
|  |                  |                                                |               |               | -               |               | -                                         | -              | -                   |
|  |                  |                                                |               |               |                 |               |                                           |                |                     |
|  |                  |                                                |               |               |                 |               |                                           |                |                     |

|  |                  |                                                |               |               |                 |               |                                           |                |                    |
|--|------------------|------------------------------------------------|---------------|---------------|-----------------|---------------|-------------------------------------------|----------------|--------------------|
|  |                  | <b>Lincoln County</b>                          |               |               |                 |               | <b>RECEIPTS</b>                           |                |                    |
|  | RECEIPTS SUMMARY |                                                |               |               |                 |               |                                           |                |                    |
|  |                  |                                                |               |               |                 |               | Estimated Receipts Ensuing Year 2026-2027 |                |                    |
|  |                  |                                                | Actual        | Actual        | <b>Budgeted</b> | Actual        | Officials                                 | Board          |                    |
|  | Code No.         |                                                | 2023-2024     | 2024-2025     | <b>Revenue</b>  | 2025-2026     | Estimation                                | Proposed       | Adopted            |
|  | <b>2410</b>      | <b>FEDERAL FORFEITURE FUND</b>                 |               |               |                 |               | <b>Fund</b>                               | <b>2410</b>    | <b>FED FORFEIT</b> |
|  |                  |                                                |               |               |                 |               |                                           |                |                    |
|  | 271.00           | Net fund balance, 7-1                          | 12,134        | 12,134        | 12,134          | 12,134        | 12,134                                    | 12,134         | 12,134             |
|  |                  |                                                |               |               |                 |               |                                           |                |                    |
|  |                  | <b>LOCAL REVENUE</b>                           |               |               |                 |               |                                           |                |                    |
|  | 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            |
|  |                  |                                                |               |               |                 |               |                                           |                |                    |
|  |                  | <b>TRANSFERS</b>                               |               |               |                 |               |                                           |                |                    |
|  | 590.01           | From - Inheritance                             |               |               |                 |               |                                           | -              | -                  |
|  |                  |                                                |               |               |                 |               |                                           |                |                    |
|  |                  | <b>TOTAL BALANCE, REVENUES &amp; TRANSFERS</b> | <b>12,134</b> | <b>12,134</b> | <b>175,000</b>  | <b>12,134</b> | <b>175,000</b>                            | <b>175,000</b> | <b>175,000</b>     |
|  |                  |                                                |               |               |                 |               |                                           |                |                    |
|  | 300.00           | <b>TOTAL PROPERTY TAXES</b>                    |               |               |                 |               | -                                         | -              | -                  |
|  |                  |                                                |               |               |                 |               |                                           |                |                    |
|  |                  | <b>TOTAL REVENUE AVAILABLE</b>                 | <b>12,134</b> | <b>12,134</b> | <b>175,000</b>  | <b>12,134</b> | <b>175,000</b>                            | <b>175,000</b> | <b>175,000</b>     |
|  |                  | Less Expenditures                              | -             | -             |                 | -             |                                           |                |                    |
|  |                  | <b>BALANCE FORWARD</b>                         | <b>12,134</b> | <b>12,134</b> |                 | <b>12,134</b> |                                           |                |                    |
|  |                  |                                                |               |               |                 |               |                                           |                |                    |
|  |                  |                                                |               |               |                 |               |                                           |                |                    |
|  |                  |                                                |               |               | -               |               | -                                         | -              | -                  |
|  |                  |                                                |               |               |                 |               |                                           |                |                    |
|  |                  |                                                |               |               |                 |               |                                           |                |                    |

|                                     | Lincoln County             |                     |                     |                  |           | RECEIPTS                                   |                   |                |
|-------------------------------------|----------------------------|---------------------|---------------------|------------------|-----------|--------------------------------------------|-------------------|----------------|
| RECEIPTS SUMMARY                    |                            |                     |                     |                  |           |                                            |                   |                |
|                                     |                            |                     |                     | Budgeted Revenue | Actual    | Estimated Receipts Ensuings Year 2026-2027 |                   |                |
| Code No.                            |                            | Actual<br>2023-2024 | Actual<br>2024-2025 | 2025-2026        | 2025-2026 | Officials<br>Estimation                    | Board<br>Proposed | Adopted        |
| 2580                                | COVID AMERICAN RESCUE PLAN |                     |                     |                  |           | Fund                                       | 2580              | COVID AMER RES |
| 271.00                              | Net fund balance, 7-1      | 976,535             | 366,678             | -                | -         | -                                          | -                 | -              |
|                                     | STATE REVENUE              |                     |                     |                  |           |                                            |                   |                |
| 339.25                              | COVID American Rescue Plan | -                   | -                   | -                | -         | -                                          | -                 | -              |
|                                     | Subtotal                   | -                   | -                   | -                | -         | -                                          | -                 | -              |
|                                     | TOTAL REVENUE              | -                   | -                   | -                | -         | -                                          | -                 | -              |
|                                     | TRANSFERS                  |                     |                     |                  |           |                                            |                   |                |
| 590.02                              | Interfund Transfers        | -                   | -                   | -                | -         | -                                          | -                 | -              |
| TOTAL BALANCE, REVENUES & TRANSFERS |                            | 976,535             | 366,678             | -                | -         | -                                          | -                 | -              |
|                                     | Less Expenditures          | 609,857             | 366,678             |                  | -         |                                            |                   |                |
|                                     | BALANCE FORWARD            | 366,678             | -                   |                  | -         |                                            |                   |                |
|                                     |                            |                     |                     |                  |           | -                                          |                   |                |
|                                     |                            |                     |                     |                  |           |                                            |                   |                |
|                                     |                            |                     |                     |                  |           |                                            |                   |                |
|                                     |                            |                     |                     |                  |           |                                            |                   |                |

|  |                  |                                     |           |           |                 |           |                                           |             |                    |
|--|------------------|-------------------------------------|-----------|-----------|-----------------|-----------|-------------------------------------------|-------------|--------------------|
|  |                  | <b>Lincoln County</b>               |           |           |                 |           | <b>RECEIPTS</b>                           |             |                    |
|  | RECEIPTS SUMMARY |                                     |           |           |                 |           |                                           |             |                    |
|  |                  |                                     |           |           |                 |           | Estimated Receipts Ensuing Year 2026-2027 |             |                    |
|  |                  |                                     | Actual    | Actual    | <b>Budgeted</b> | Actual    | Officals                                  | Board       |                    |
|  | Code No.         |                                     | 2023-2024 | 2024-2025 | <b>Revenue</b>  | 2025-2026 | Estimation                                | Proposed    | Adopted            |
|  | <b>2700</b>      | <b>INHERITANCE TAX</b>              |           |           |                 |           | <b>Fund</b>                               | <b>2700</b> | <b>INHERITANCE</b> |
|  |                  |                                     |           |           |                 |           |                                           |             |                    |
|  | 271.00           | Net fund balance, 7-1               | 6,476,563 | 6,031,307 | 5,528,301       | 5,528,301 | 3,686,422                                 | 3,686,422   | 3,686,422          |
|  |                  |                                     |           |           |                 |           |                                           |             |                    |
|  |                  | <b>STATE REVENUE</b>                |           |           |                 |           |                                           |             |                    |
|  |                  |                                     |           |           |                 |           |                                           |             |                    |
|  |                  | <b>LOCAL REVENUE</b>                |           |           |                 |           |                                           |             |                    |
|  | 310.01           | Inheritance taxes                   | 787,174   | 1,268,866 | -               | 1,119,115 |                                           | -           | -                  |
|  | 310.02           | Interest on inherit. tax            | 12,292    | 13,394    | 10,000          | 7,651     | 7,000                                     | 7,000       | 7,000              |
|  | 540301           | Miscellaneous                       |           |           | -               |           |                                           | -           | -                  |
|  |                  |                                     |           |           |                 |           |                                           |             |                    |
|  |                  | Subtotal                            | 799,466   | 1,282,260 | 10,000          | 1,126,766 | 7,000                                     | 7,000       | 7,000              |
|  |                  |                                     |           |           |                 |           |                                           |             |                    |
|  |                  | TOTAL REVENUE                       | 799,466   | 1,282,260 | 10,000          | 1,126,766 | 7,000                                     | 7,000       | 7,000              |
|  |                  |                                     |           |           |                 |           |                                           |             |                    |
|  |                  | <b>TRANSFERS</b>                    |           |           |                 |           |                                           |             |                    |
|  | 590.02           | Transfer from -                     |           |           |                 |           | -                                         | -           | -                  |
|  |                  |                                     |           |           |                 |           |                                           |             |                    |
|  |                  |                                     | -         | -         | -               | -         | -                                         | -           | -                  |
|  |                  |                                     |           |           |                 |           |                                           |             |                    |
|  |                  | TOTAL BALANCE, REVENUES & TRANSFERS | 7,276,029 | 7,313,567 | 5,538,301       | 6,655,067 | 3,693,422                                 | 3,693,422   | 3,693,422          |
|  |                  |                                     |           |           |                 |           |                                           |             |                    |
|  |                  | Less Expenditures                   | 1,244,722 | 1,785,266 |                 | 2,968,645 |                                           |             |                    |
|  |                  | BALANCE FORWARD                     | 6,031,307 | 5,528,301 |                 | 3,686,422 |                                           |             |                    |
|  |                  |                                     |           |           |                 |           |                                           |             |                    |
|  |                  |                                     |           |           |                 |           | -                                         |             |                    |
|  |                  |                                     |           |           |                 |           |                                           |             |                    |
|  |                  |                                     |           |           |                 |           |                                           |             |                    |



|  |                  |                                     |           |           |                  |           |                                           |                 |                     |  |  |
|--|------------------|-------------------------------------|-----------|-----------|------------------|-----------|-------------------------------------------|-----------------|---------------------|--|--|
|  |                  | <b>Lincoln County</b>               |           |           |                  |           |                                           | <b>RECEIPTS</b> |                     |  |  |
|  | RECEIPTS SUMMARY |                                     |           |           |                  |           |                                           |                 |                     |  |  |
|  |                  |                                     |           |           |                  |           | Estimated Receipts Ensuing Year 2026-2027 |                 |                     |  |  |
|  |                  |                                     | Actual    | Actual    | <b>Budgeted</b>  | Actual    | Officals                                  | Board           |                     |  |  |
|  | Code No.         |                                     | 2023-2024 | 2024-2025 | <b>Revenue</b>   | 2025-2026 | Estimation                                | Proposed        | Adopted             |  |  |
|  | <b>2850</b>      | <b>KENO LOTTERY</b>                 |           |           | <b>2025-2026</b> |           | <b>Fund</b>                               | <b>2850</b>     | <b>KENO LOTTERY</b> |  |  |
|  |                  |                                     |           |           |                  |           |                                           |                 |                     |  |  |
|  | 271.00           | Net fund balance, 7-1               | 483,480   | 549,777   | 618,513          | 618,513   | 683,568                                   | 683,568         | 683,568             |  |  |
|  |                  |                                     |           |           |                  |           |                                           |                 |                     |  |  |
|  |                  | <b>LOCAL REVENUE</b>                |           |           |                  |           |                                           |                 |                     |  |  |
|  | 320.01           | Keno lottery receipts               | 59,786    | 60,242    | 60,000           | 55,503    | 55,000                                    | 55,000          | 55,000              |  |  |
|  | 320.02           | Interest on keno lottery            | 6,611     | 8,494     | -                | 9,652     | 9,000                                     | 9,000           | 9,000               |  |  |
|  |                  |                                     |           |           |                  |           |                                           |                 |                     |  |  |
|  |                  | Subtotal                            | 66,397    | 68,736    | 60,000           | 65,155    | 64,000                                    | 64,000          | 64,000              |  |  |
|  |                  |                                     |           |           |                  |           |                                           |                 |                     |  |  |
|  |                  | TOTAL REVENUE                       | 66,397    | 68,736    | 60,000           | 65,155    | 64,000                                    | 64,000          | 64,000              |  |  |
|  |                  |                                     |           |           |                  |           |                                           |                 |                     |  |  |
|  |                  | <b>TRANSFERS</b>                    |           |           |                  |           |                                           |                 |                     |  |  |
|  | 590.02           | Interfund Transfers                 | -         | -         |                  | -         | -                                         | -               | -                   |  |  |
|  |                  |                                     |           |           |                  |           |                                           |                 |                     |  |  |
|  |                  | TOTAL BALANCE, REVENUES & TRANSFERS | 549,877   | 618,513   | 678,513          | 683,668   | 747,568                                   | 747,568         | 747,568             |  |  |
|  |                  | Less Expenditures                   | 100       | -         |                  | 100       |                                           |                 |                     |  |  |
|  |                  | BALANCE FORWARD                     | 549,777   | 618,513   |                  | 683,568   |                                           |                 |                     |  |  |
|  |                  |                                     |           |           |                  |           |                                           |                 |                     |  |  |
|  |                  |                                     |           |           |                  |           | -                                         |                 |                     |  |  |
|  |                  |                                     |           |           |                  |           |                                           |                 |                     |  |  |
|  |                  |                                     |           |           |                  |           |                                           |                 |                     |  |  |
|  |                  |                                     |           |           |                  |           |                                           |                 |                     |  |  |

|  |                                     |                                |           |           |                  |           |                                           |                 |                     |  |  |
|--|-------------------------------------|--------------------------------|-----------|-----------|------------------|-----------|-------------------------------------------|-----------------|---------------------|--|--|
|  |                                     | <b>Lincoln County</b>          |           |           |                  |           |                                           | <b>RECEIPTS</b> |                     |  |  |
|  | RECEIPTS SUMMARY                    |                                |           |           |                  |           |                                           |                 |                     |  |  |
|  |                                     |                                |           |           |                  |           | Estimated Receipts Ensuing Year 2026-2027 |                 |                     |  |  |
|  |                                     |                                | Actual    | Actual    | <b>Budgeted</b>  | Actual    | Officals                                  | Board           |                     |  |  |
|  | Code No.                            |                                | 2023-2024 | 2024-2025 | <b>Revenue</b>   | 2025-2026 | Estimation                                | Proposed        | Adopted             |  |  |
|  | <b>2970</b>                         | <b>JUVENILE FACILITY</b>       |           |           | <b>2025-2026</b> |           | <b>Fund</b>                               | <b>2970</b>     | <b>JUVENILE FAC</b> |  |  |
|  |                                     |                                |           |           |                  |           |                                           |                 |                     |  |  |
|  | 271.00                              | Net fund balance, 7-1          | 10,852    | 10,852    | 10,852           | 10,852    | 10,852                                    | 10,852          | 10,852              |  |  |
|  |                                     |                                |           |           |                  |           |                                           |                 |                     |  |  |
|  |                                     | <b>STATE REVENUE</b>           |           |           |                  |           |                                           |                 |                     |  |  |
|  | 340.01                              | State grant                    | -         | -         | -                | -         | -                                         | -               | -                   |  |  |
|  |                                     |                                |           |           |                  |           |                                           |                 |                     |  |  |
|  |                                     | <b>LOCAL REVENUE</b>           |           |           |                  |           |                                           |                 |                     |  |  |
|  | 350.01                              | City match                     | -         | -         |                  | -         |                                           | -               | -                   |  |  |
|  | 365.01                              | Miscellaneous reimbursements   |           |           |                  |           |                                           | -               | -                   |  |  |
|  | 536.01                              | Retirement refund county share |           |           |                  |           |                                           | -               | -                   |  |  |
|  | 540.01                              | Miscellaneous                  | -         |           |                  |           |                                           | -               | -                   |  |  |
|  |                                     |                                | -         | -         | -                | -         | -                                         | -               | -                   |  |  |
|  |                                     |                                |           |           |                  |           |                                           |                 |                     |  |  |
|  |                                     | <b>TRANSFERS</b>               |           |           |                  |           |                                           |                 |                     |  |  |
|  | 590.02                              | From - Inheritance             | -         |           |                  |           |                                           | -               | -                   |  |  |
|  | 590.02                              | Interfund Transfers            |           |           |                  | -         |                                           |                 |                     |  |  |
|  |                                     |                                |           |           |                  |           |                                           |                 |                     |  |  |
|  | TOTAL BALANCE, REVENUES & TRANSFERS |                                | 10,852    | 10,852    | 10,852           | 10,852    | 10,852                                    | 10,852          | 10,852              |  |  |
|  |                                     |                                |           |           |                  |           |                                           |                 |                     |  |  |
|  | 300.00                              | TOTAL PROPERTY TAXES           |           |           | -                |           | -                                         | -               | -                   |  |  |
|  |                                     |                                |           |           |                  |           |                                           |                 |                     |  |  |
|  |                                     | TOTAL REVENUE AVAILABLE        | 10,852    | 10,852    | 10,852           | 10,852    | 10,852                                    | 10,852          | 10,852              |  |  |
|  |                                     | Less Expenditures              | -         | -         |                  | -         |                                           |                 |                     |  |  |
|  |                                     | BALANCE FORWARD                | 10,852    | 10,852    |                  | 10,852    |                                           |                 |                     |  |  |
|  |                                     |                                | -         |           |                  |           |                                           |                 |                     |  |  |
|  |                                     |                                |           |           |                  |           |                                           |                 |                     |  |  |
|  |                                     |                                |           |           |                  |           |                                           |                 |                     |  |  |

|  |                  | Lincoln County                     |           |           |           |           | RECEIPTS                                  |           |           |
|--|------------------|------------------------------------|-----------|-----------|-----------|-----------|-------------------------------------------|-----------|-----------|
|  | RECEIPTS SUMMARY |                                    |           |           |           |           |                                           |           |           |
|  |                  |                                    |           |           |           |           | Estimated Receipts Ensuing Year 2026-2027 |           |           |
|  |                  |                                    | Actual    | Actual    | Budgeted  | Actual    | Officials                                 | Board     |           |
|  | Code No.         |                                    | 2023-2024 | 2024-2025 | Revenue   | 2025-2026 | Estimation                                | Proposed  | Adopted   |
|  | 3300             | JAIL BOND FUND                     |           |           | 2025-2026 |           | Fund                                      | 3300      | JAIL BOND |
|  |                  |                                    |           |           |           |           |                                           |           |           |
|  | 271.00           | Net Fund Balance, 7-1              | 2,376,961 | 2,183,503 | 1,750,950 | 1,750,950 | 1,936,666                                 | 1,936,666 | 1,936,666 |
|  |                  |                                    |           |           |           |           |                                           |           |           |
|  |                  | STATE REVENUE                      |           |           |           |           |                                           |           |           |
|  | 344.01           | Homestead exemption                | 37,899    | 35,031    |           | 23,367    |                                           |           |           |
|  | 344-05           | Property tax credit                | 120,177   | 125,532   |           | 75,480    |                                           |           |           |
|  | 344310-1         | Personal Property Tax              |           |           |           |           |                                           |           |           |
|  | 345.03           | Airline distribution               |           |           | -         |           |                                           | -         | -         |
|  | 346.02           | Carline distribution               | 5,583     | 4,171     | 4,000     | 1,908     | 2,000                                     | 2,000     | 2,000     |
|  | 346.01           | Pro-rate motor vehicle             | 3,539     | 4,014     | 4,000     | 3,044     | 3,000                                     | 3,000     | 3,000     |
|  |                  | --                                 |           |           |           |           |                                           |           |           |
|  |                  | Subtotal                           | 167,198   | 168,748   | 8,000     | 103,799   | 5,000                                     | 5,000     | 5,000     |
|  |                  |                                    |           |           |           |           |                                           |           |           |
|  |                  | LOCAL REVENUE                      |           |           |           |           |                                           |           |           |
|  | 304.00           | Motor vehicle tax                  |           |           | -         |           |                                           | -         | -         |
|  | 306.00           | Interest on Taxes                  | 3,602     | 3,321     | 2,500     | 3,151     | 3,000                                     | 3,000     | 3,000     |
|  | 353.01           | In lieu of tax-57/prior            |           |           | -         |           |                                           | -         | -         |
|  | 353.02           | In lieu of tax-5%                  | 3,436     | 2,875     | 2,800     | 1,703     | 2,000                                     | 2,000     | 2,000     |
|  | 353.03           | In lieu of tax-Housing Auth        | 1,086     | 1,168     | -         | 764       |                                           | -         | -         |
|  | 510.01           | Interest income                    | 39,048    | 35,447    | -         | 28,936    |                                           | -         | -         |
|  | 520.01           | Proceeds from sale of new bonds    |           |           | -         |           |                                           | -         | -         |
|  | 540.01           | Miscellaneous                      |           |           | -         |           |                                           | -         | -         |
|  |                  | Subtotal                           | 47,172    | 42,811    | 5,300     | 34,554    | 5,000                                     | 5,000     | 5,000     |
|  |                  |                                    |           |           |           |           |                                           |           |           |
|  |                  | TOTAL REVENUES                     | 214,370   | 211,559   | 13,300    | 138,353   | 10,000                                    | 10,000    | 10,000    |
|  |                  |                                    |           |           |           |           |                                           |           |           |
|  |                  | TOTAL BALANCE, REVENUE & TRANSFERS | 2,591,331 | 2,395,062 | 1,764,250 | 1,889,303 | 1,946,666                                 | 1,946,666 | 1,946,666 |
|  | 300.00           | Property Taxes                     | 1,639,655 | 1,406,023 | 900,000   | 1,053,178 | 800,000                                   | 800,000   | 800,000   |
|  |                  | TOTAL REVENUE AVAILABLE            | 4,230,986 | 3,801,085 | 2,664,250 | 2,942,481 | 2,746,666                                 | 2,746,666 | 2,746,666 |
|  |                  | Less Expenditures                  | 2,047,483 | 2,050,135 |           | 1,005,815 |                                           |           |           |
|  |                  | BALANCE FORWARD                    | 2,183,503 | 1,750,950 |           | 1,936,666 |                                           |           |           |
|  |                  |                                    |           |           |           |           |                                           |           |           |
|  |                  |                                    |           |           |           |           |                                           |           |           |

|  |                  | Lincoln County                     |           |           |                  |           | RECEIPTS                                  |           |           |
|--|------------------|------------------------------------|-----------|-----------|------------------|-----------|-------------------------------------------|-----------|-----------|
|  | RECEIPTS SUMMARY |                                    |           |           |                  |           |                                           |           |           |
|  |                  |                                    |           |           |                  |           | Estimated Receipts Ensuing Year 2026-2027 |           |           |
|  |                  |                                    | Actual    | Actual    | Budgeted Revenue | Actual    | Officials                                 | Board     |           |
|  | Code No.         |                                    | 2023-2024 | 2024-2025 | 2025-2026        | 2025-2026 | Estimation                                | Proposed  | Adopted   |
|  | 4600             | ROAD BOND FUND                     |           |           |                  |           | Fund                                      | 4600      | ROAD BOND |
|  |                  |                                    |           |           |                  |           |                                           |           |           |
|  | 271.00           | Net Fund Balance, 7-1              | 728,578   | 639,793   | 131,154          | 131,154   | 1,754,727                                 | 1,754,727 | 1,754,727 |
|  |                  |                                    |           |           |                  |           |                                           |           |           |
|  |                  | STATE REVENUE                      |           |           |                  |           |                                           |           |           |
|  | 344.01           | Homestead exemption                | 13,068    | 2,225     |                  | 44,424    |                                           |           |           |
|  | 344-05           | Property tax credit                | 42,415    |           |                  | 192,892   |                                           |           |           |
|  | 344310-1         | Personal Property Tax              |           |           |                  |           |                                           |           |           |
|  | 345.03           | Carline distribution               | 1,937     | 188       | -                | 3,594     | -                                         | -         | -         |
|  | 346.01           | Pro-rate motor vehicle             | 1,199     | 576       | -                | 2,840     | -                                         | -         | -         |
|  |                  | --                                 |           |           |                  |           |                                           |           |           |
|  |                  | Subtotal                           | 58,619    | 2,989     | -                | 243,750   | -                                         | -         | -         |
|  |                  |                                    |           |           |                  |           |                                           |           |           |
|  |                  | LOCAL REVENUE                      |           |           |                  |           |                                           |           |           |
|  | 304.00           | Motor vehicle tax                  |           |           | -                |           |                                           | -         | -         |
|  | 306.00           | Interest on Taxes                  | 1,181     | 1,105     |                  | 721       |                                           | -         | -         |
|  | 353.01           | In lieu of tax                     |           |           |                  |           |                                           | -         | -         |
|  | 353.02           | In lieu of tax-5%                  | 748       |           | -                | 4,351     |                                           | -         | -         |
|  | 353.03           | In lieu of tax-urban renewl        |           |           |                  |           |                                           | -         | -         |
|  | 510.01           | Interest income                    | 12,299    | 9,320     |                  | 98,618    | 5,000                                     | 5,000     | 5,000     |
|  | 540.01           | Miscellaneous                      |           |           |                  | -         |                                           | -         | -         |
|  |                  |                                    |           |           |                  |           |                                           |           |           |
|  |                  | Subtotal                           | 14,228    | 10,425    | -                | 103,690   | 5,000                                     | 5,000     | 5,000     |
|  |                  |                                    |           |           |                  |           |                                           |           |           |
|  |                  | TOTAL REVENUES                     | 72,847    | 13,414    | -                | 347,440   | 5,000                                     | 5,000     | 5,000     |
|  |                  |                                    |           |           |                  |           |                                           |           |           |
|  |                  | TRANSFERS                          |           |           |                  |           |                                           |           |           |
|  | 590.01           | Inter-fund transfers               | -         | -         | -                | -         | -                                         | -         | -         |
|  |                  |                                    |           |           |                  |           |                                           |           |           |
|  |                  | Total Transfers                    | -         | -         | -                | -         | -                                         | -         | -         |
|  |                  |                                    |           |           |                  |           |                                           |           |           |
|  |                  | TOTAL BALANCE, REVENUE & TRANSFERS | 801,425   | 653,207   | 131,154          | 478,594   | 1,759,727                                 | 1,759,727 | 1,759,727 |
|  |                  |                                    |           |           |                  |           |                                           |           |           |
|  | 300.00           | Property Taxes                     | 560,568   | 197,247   | 2,300,000        | 1,420,727 | 2,300,000                                 | 2,300,000 | 2,300,000 |
|  |                  |                                    |           |           |                  |           |                                           |           |           |
|  |                  | TOTAL REVENUE AVAILABLE            | 1,361,993 | 850,454   | 2,431,154        | 1,899,321 | 4,059,727                                 | 4,059,727 | 4,059,727 |
|  |                  | Less Expenditures                  | 722,200   | 719,300   |                  | 144,594   |                                           |           |           |
|  |                  | BALANCE FORWARD                    | 639,793   | 131,154   |                  | 1,754,727 |                                           |           |           |
|  |                  |                                    |           |           |                  |           |                                           |           |           |

|  |                  |                                       |           |           |                  |           |                                           |             |                       |  |
|--|------------------|---------------------------------------|-----------|-----------|------------------|-----------|-------------------------------------------|-------------|-----------------------|--|
|  |                  | <b>Lincoln County</b>                 |           |           |                  |           | <b>RECEIPTS</b>                           |             |                       |  |
|  | RECEIPTS SUMMARY |                                       |           |           |                  |           |                                           |             |                       |  |
|  |                  |                                       |           |           | <b>Budgeted</b>  |           | Estimated Receipts Ensuing Year 2026-2027 |             |                       |  |
|  |                  |                                       | Actual    | Actual    | <b>Revenue</b>   | Actual    | Officals                                  | Board       |                       |  |
|  | Code No.         |                                       | 2023-2024 | 2024-2025 | <b>2025-2026</b> | 2025-2026 | Estimation                                | Proposed    | Adopted               |  |
|  | <b>4010</b>      | <b>HANDICAPPED ACCESSIBILITY FUND</b> |           |           |                  | -         | <b>Fund</b>                               | <b>4010</b> | <b>HANDICAPPED AC</b> |  |
|  |                  |                                       |           |           |                  |           |                                           |             |                       |  |
|  | 271.00           | Net fund balance, 7-1                 | 226,443   | 226,443   | -                | -         | -                                         | -           | -                     |  |
|  |                  |                                       |           |           |                  |           |                                           |             |                       |  |
|  |                  | <b>LOCAL REVENUE</b>                  |           |           |                  |           |                                           |             |                       |  |
|  | 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                        | -         | -         | -                | -         | -                                         | -           | -                     |  |
|  |                  |                                       |           |           |                  |           |                                           |             |                       |  |
|  |                  | <b>TRANSFERS</b>                      |           |           |                  |           |                                           |             |                       |  |
|  | 590.01           | Inter-fund transfers                  |           |           |                  |           |                                           | -           | -                     |  |
|  |                  |                                       |           |           |                  |           |                                           |             |                       |  |
|  |                  | TOTAL BALANCE, REVENUES & TRANSFERS   | 226,443   | 226,443   | -                | -         | -                                         | -           | -                     |  |
|  | 300.00           | TOTAL PROPERTY TAXES                  |           | -         | -                |           | -                                         | -           | -                     |  |
|  |                  |                                       |           |           |                  |           |                                           |             |                       |  |
|  |                  | TOTAL REVENUE AVAILABLE               | 226,443   | 226,443   | -                | -         | -                                         | -           | -                     |  |
|  |                  | Less Expenditures                     | -         | 226,443   |                  | -         |                                           |             |                       |  |
|  |                  | BALANCE FORWARD                       | 226,443   | -         |                  | -         |                                           |             |                       |  |
|  |                  |                                       |           |           |                  |           |                                           |             |                       |  |
|  |                  |                                       |           |           |                  |           |                                           |             |                       |  |
|  |                  |                                       |           |           |                  |           |                                           |             |                       |  |
|  |                  |                                       |           |           |                  |           |                                           |             |                       |  |

|  |                  | Lincoln County                      |           |           |           |           | RECEIPTS                                  |           |           |
|--|------------------|-------------------------------------|-----------|-----------|-----------|-----------|-------------------------------------------|-----------|-----------|
|  | RECEIPTS SUMMARY |                                     |           |           |           |           |                                           |           |           |
|  |                  |                                     |           |           |           |           | Estimated Receipts Ensuing Year 2026-2027 |           |           |
|  |                  |                                     | Actual    | Actual    | Budgeted  | Actual    | Officials                                 | Board     |           |
|  | Code No.         |                                     | 2023-2024 | 2024-2025 | Revenue   | 2025-2026 | Estimation                                | Proposed  | Adopted   |
|  | 4050             | BUILDING FUND                       |           |           | 2025-2026 |           | Fund                                      | 4050      | BUILDING  |
|  |                  |                                     |           |           |           |           |                                           |           |           |
|  | 271.00           | Net fund balance, 7-1               | 2,379,685 | 2,026,129 | 2,257,824 | 2,202,622 | 1,200,525                                 | 1,200,525 | 1,200,525 |
|  |                  |                                     |           |           |           |           |                                           |           |           |
|  |                  | 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                   | 14        | 2         | -         | 4         | -                                         | -         | -         |
|  | 353.02           | In lieu of tax-5%                   | -         |           | -         |           | -                                         | -         | -         |
|  | 353.03           | In lieu of tax-Housing Auth         | -         |           | -         |           |                                           | -         | -         |
|  |                  |                                     |           |           |           |           |                                           |           |           |
|  |                  | Subtotal                            | 14        | 2         | -         | 4         | -                                         | -         | -         |
|  |                  |                                     |           |           |           |           |                                           |           |           |
|  |                  | FEES and OTHER LOCAL REVENUE        |           |           |           |           |                                           |           |           |
|  | 510.01           | Interest on investments             | 52,481    | 45,083    | 40,000    | 27,277    | 5,000                                     | 5,000     | 5,000     |
|  | 540.01           | Miscellaneous                       | -         | 68,143    | -         |           |                                           | -         | -         |
|  |                  |                                     |           |           |           |           |                                           |           |           |
|  |                  | Subtotal                            | 52,481    | 113,226   | 40,000    | 27,277    | 5,000                                     | 5,000     | 5,000     |
|  |                  |                                     |           |           |           |           |                                           |           |           |
|  |                  | TOTAL REVENUES                      | 52,495    | 113,228   | 40,000    | 27,281    | 5,000                                     | 5,000     | 5,000     |
|  |                  |                                     |           |           |           |           |                                           |           |           |
|  |                  | TRANSFERS                           |           |           |           |           |                                           |           |           |
|  | 590.01           | Inter-fund transfers - Handicapped  |           | 226,443   |           |           |                                           | -         | -         |
|  |                  |                                     |           |           |           |           |                                           |           |           |
|  |                  | TOTAL BALANCE, REVENUES & TRANSFERS | 2,432,180 | 2,365,800 | 2,297,824 | 2,229,903 | 1,205,525                                 | 1,205,525 | 1,205,525 |
|  |                  |                                     |           |           |           |           |                                           |           |           |
|  | 300.00           | TOTAL PROPERTY TAXES                | 41        | 4         | -         | 6         | -                                         | -         | -         |
|  |                  |                                     |           |           |           |           |                                           |           |           |
|  |                  | TOTAL REVENUE AVAILABLE             | 2,432,221 | 2,365,804 | 2,297,824 | 2,229,909 | 1,205,525                                 | 1,205,525 | 1,205,525 |
|  |                  | Less Expenditures                   | 406,092   | 107,980   |           | 1,029,384 |                                           |           |           |
|  |                  | BALANCE FORWARD                     | 2,026,129 | 2,257,824 |           | 1,200,525 |                                           |           |           |
|  |                  |                                     |           |           |           |           |                                           |           |           |

# LINCOLN COUNTY

# DISBURSEMENTS

## DISBURSEMENTS/REQUIREMENTS

| Fund #       | Category Function    | Actual Expense 2023-2024 | Actual Expense 2024-2025 | Budgeted Expense 2025-2026 | Actual Expense 2025-2026 | Estimated Expenditures For Ensuing Year 2026-2027 |                |         |
|--------------|----------------------|--------------------------|--------------------------|----------------------------|--------------------------|---------------------------------------------------|----------------|---------|
|              |                      |                          |                          |                            |                          | Officials Estimation                              | Board Proposed | Adopted |
| GENERAL FUND |                      |                          |                          |                            |                          |                                                   |                |         |
| 601          | COUNTY BOARD         |                          |                          |                            |                          |                                                   |                |         |
|              | Personnel Services   | 249,374                  | 256,897                  | 279,500                    | 267,269                  | 279,000                                           | 279,000        | 279,000 |
|              | Operating Expenses   | 12,667                   | 15,758                   | 24,500                     | 12,521                   | 16,500                                            | 16,500         | 16,500  |
|              | Supplies & Materials | 195                      | 726                      | 1,000                      | 867                      | 1,000                                             | 1,000          | 1,000   |
|              | Capital Outlay       | 1,907                    | 223                      | 500                        | 140                      | 500                                               | 500            | 500     |
|              |                      |                          |                          |                            |                          |                                                   |                |         |
|              | Subtotal             | 264,143                  | 273,604                  | 305,500                    | 280,797                  | 297,000                                           | 297,000        | 297,000 |
|              |                      |                          |                          |                            |                          |                                                   |                |         |
| 602          | COUNTY CLERK         |                          |                          |                            |                          |                                                   |                |         |
|              | Personnel Services   | 341,178                  | 383,433                  | 426,986                    | 403,946                  | 473,034                                           | 473,034        | 473,034 |
|              | Operating Expenses   | 65,656                   | 53,686                   | 84,700                     | 51,042                   | 86,400                                            | 86,400         | 86,400  |
|              | Supplies & Materials | 12,792                   | 17,524                   | 18,200                     | 20,620                   | 18,200                                            | 18,200         | 18,200  |
|              | Equip rent           | 1,150                    | 1,650                    | 1,650                      | 1,300                    | 1,650                                             | 1,650          | 1,650   |
|              | Capital Outlay       | 6,009                    | 2,386                    | 4,000                      | -                        | 3,000                                             | 3,000          | 3,000   |
|              |                      |                          |                          | -                          |                          |                                                   |                |         |
|              | Subtotal             | 426,785                  | 458,679                  | 535,536                    | 476,908                  | 582,284                                           | 582,284        | 582,284 |
|              |                      |                          |                          |                            |                          |                                                   |                |         |
| 603          | COUNTY TREASURER     |                          |                          |                            |                          |                                                   |                |         |
|              | Personnel Services   | 458,933                  | 468,334                  | 616,115                    | 549,760                  | 623,825                                           | 623,825        | 623,825 |
|              | Operating Expenses   | 5,036                    | 8,575                    | 8,800                      | 9,255                    | 9,300                                             | 9,300          | 9,300   |
|              | Supplies & Materials | 18,708                   | 39,057                   | 43,000                     | 41,863                   | 46,000                                            | 46,000         | 46,000  |
|              | Capital Outlay       | 14,327                   | 1,861                    | 8,500                      | 4,526                    | 8,500                                             | 8,500          | 8,500   |
|              |                      |                          |                          |                            |                          |                                                   |                |         |
|              | Subtotal             | 497,004                  | 517,827                  | 676,415                    | 605,404                  | 687,625                                           | 687,625        | 687,625 |
|              |                      |                          |                          |                            |                          |                                                   |                |         |
| 604          | REGISTER OF DEEDS    |                          |                          |                            |                          |                                                   |                |         |
|              | Personnel Services   | 195,290                  | 200,902                  | 249,285                    | 216,487                  | 293,731                                           | 293,731        | 293,731 |
|              | Operating Expenses   | 50                       | 784                      | 3,500                      | 712                      | 3,500                                             | 3,500          | 3,500   |
|              | Supplies & Materials | 615                      | 127                      | 1,600                      | 280                      | 1,600                                             | 1,600          | 1,600   |
|              | Capital Outlay       | -                        | -                        | 2,000                      | -                        | 2,000                                             | 2,000          | 2,000   |
|              |                      |                          |                          |                            |                          |                                                   |                |         |
|              | Subtotal             | 195,955                  | 201,813                  | 256,385                    | 217,479                  | 300,831                                           | 300,831        | 300,831 |
|              |                      |                          |                          |                            |                          |                                                   |                |         |
| 605          | COUNTY ASSESSOR      |                          |                          |                            |                          |                                                   |                |         |
|              | Personnel Services   | 483,796                  | 504,234                  | 575,473                    | 540,489                  | 628,075                                           | 628,075        | 628,075 |
|              | Operating Expenses   | 20,743                   | 19,541                   | 30,810                     | 18,642                   | 28,810                                            | 28,810         | 28,810  |
|              | Supplies & Materials | 2,744                    | 1,949                    | 4,000                      | 2,765                    | 4,000                                             | 4,000          | 4,000   |
|              | Capital Outlay       | 54,508                   | 54,833                   | 62,000                     | 48,712                   | 58,000                                            | 58,000         | 58,000  |
|              |                      |                          |                          |                            |                          |                                                   |                |         |
|              | Subtotal             | 561,791                  | 580,557                  | 672,283                    | 610,608                  | 718,885                                           | 718,885        | 718,885 |

# LINCOLN COUNTY

# DISBURSEMENTS

## DISBURSEMENTS/REQUIREMENTS

| Fund # | Category Function      | Actual Expense 2023-2024 | Actual Expense 2024-2025 | Budgeted Expense 2025-2026 | Actual Expense 2025-2026 | Estimated Expenditures For Ensuing Year 2026-2027 |                  |                  |
|--------|------------------------|--------------------------|--------------------------|----------------------------|--------------------------|---------------------------------------------------|------------------|------------------|
|        |                        |                          |                          |                            |                          | Officials Estimation                              | Board Proposed   | Adopted          |
| 608    | PLANNING COMMISSION    |                          |                          |                            |                          |                                                   |                  |                  |
|        | Operating Expenses     | 97,363                   | 60,587                   | 62,521                     | 60,264                   | 58,176                                            | 58,176           | 58,176           |
|        | Supplies & Materials   | 118                      | 419                      | 700                        | 33                       | 700                                               | 700              | 700              |
|        | Capital Outlay         |                          |                          | -                          |                          |                                                   | -                | -                |
|        | <b>Subtotal</b>        | <b>97,481</b>            | <b>61,006</b>            | <b>63,221</b>              | <b>60,297</b>            | <b>58,876</b>                                     | <b>58,876</b>    | <b>58,876</b>    |
| 610    | INFORMATION TECHNOLOGY |                          |                          |                            |                          |                                                   |                  |                  |
|        | Personnel Services     | -                        | -                        | -                          | -                        | -                                                 | -                | -                |
|        | Operating Expenses     | 131,548                  | 161,419                  | 185,800                    | 120,709                  | 157,175                                           | 157,175          | 157,175          |
|        | Supplies & Materials   | 1,249                    | 16,907                   | 5,625                      | 12,361                   | 10,125                                            | 10,125           | 10,125           |
|        | Rentals                |                          |                          | -                          |                          |                                                   | -                | -                |
|        | Capital Outlay         | 63,197                   | 73,114                   | 86,550                     | 84,951                   | 130,575                                           | 130,575          | 130,575          |
|        | <b>Subtotal</b>        | <b>195,994</b>           | <b>251,440</b>           | <b>277,975</b>             | <b>218,021</b>           | <b>297,875</b>                                    | <b>297,875</b>   | <b>297,875</b>   |
| 616    | ADV INS & BONDS        |                          |                          |                            |                          |                                                   |                  |                  |
|        | Personnel Services     | 2,709,077                | 2,796,296                | 3,095,540                  | 2,896,751                | 3,161,000                                         | 3,161,000        | 3,161,000        |
|        | Operating Expenses     | 441,086                  | 494,075                  | 478,820                    | 505,991                  | 650,500                                           | 650,500          | 650,500          |
|        | <b>Subtotal</b>        | <b>3,150,163</b>         | <b>3,290,371</b>         | <b>3,574,360</b>           | <b>3,402,742</b>         | <b>3,811,500</b>                                  | <b>3,811,500</b> | <b>3,811,500</b> |
| 618    | FEDERAL PAYROLL - FICA |                          |                          |                            |                          |                                                   |                  |                  |
|        | Personnel Services     | 660,535                  | 712,441                  | 769,000                    | 740,518                  | 793,000                                           | 793,000          | 793,000          |
|        | <b>Subtotal</b>        | <b>660,535</b>           | <b>712,441</b>           | <b>769,000</b>             | <b>740,518</b>           | <b>793,000</b>                                    | <b>793,000</b>   | <b>793,000</b>   |
| 621    | CLERK OF DIST COURT    |                          |                          |                            |                          |                                                   |                  |                  |
|        | Personnel Services     | 294,746                  | 307,749                  | 295,562                    | 271,031                  | 303,000                                           | 303,000          | 303,000          |
|        | Operating Expenses     | 23,844                   | 21,717                   | 39,700                     | 29,429                   | 40,600                                            | 40,600           | 40,600           |
|        | Supplies & Materials   | 12,177                   | 8,062                    | 13,500                     | 5,826                    | 13,200                                            | 13,200           | 13,200           |
|        | Rentals                | 2,240                    | 2,240                    | 3,100                      | 2,240                    | 8,500                                             | 8,500            | 8,500            |
|        | Capital Outlay         | 17                       | 522                      | 3,300                      | 528                      | 10,500                                            | 10,500           | 10,500           |
|        | <b>Subtotal</b>        | <b>333,024</b>           | <b>340,290</b>           | <b>355,162</b>             | <b>309,054</b>           | <b>375,800</b>                                    | <b>375,800</b>   | <b>375,800</b>   |
| 622    | COUNTY COURT SYSTEM    |                          |                          |                            |                          |                                                   |                  |                  |
|        | Operating Expenses     | 6,758                    | 7,107                    | 11,050                     | 10,576                   | 12,100                                            | 12,100           | 12,100           |
|        | Supplies & Materials   | 12,115                   | 14,764                   | 18,175                     | 12,931                   | 17,575                                            | 17,575           | 17,575           |
|        | Equipment Rental       |                          | -                        | -                          |                          |                                                   | -                | -                |
|        | Capital Outlay         | 14,019                   | 15,894                   | 19,600                     | 16,775                   | 19,150                                            | 19,150           | 19,150           |
|        | <b>Subtotal</b>        | <b>32,892</b>            | <b>37,765</b>            | <b>48,825</b>              | <b>40,282</b>            | <b>48,825</b>                                     | <b>48,825</b>    | <b>48,825</b>    |



# LINCOLN COUNTY

# DISBURSEMENTS

## DISBURSEMENTS/REQUIREMENTS

| Fund # | Category Function          | Actual Expense 2023-2024 | Actual Expense 2024-2025 | Budgeted Expense 2025-2026 | Actual Expense 2025-2026 | Estimated Expenditures For Ensuing Year 2026-2027 |                |                |
|--------|----------------------------|--------------------------|--------------------------|----------------------------|--------------------------|---------------------------------------------------|----------------|----------------|
|        |                            |                          |                          |                            |                          | Officials Estimation                              | Board Proposed | Adopted        |
| 624    | DISTRICT COURT             |                          |                          |                            |                          |                                                   |                |                |
|        | Personnel Services         | 94,536                   | 98,329                   | 107,480                    | 101,526                  | 115,000                                           | 115,000        | 115,000        |
|        | Operating Expenses         | 369                      | -                        | -                          | 163                      |                                                   | -              | -              |
|        | Supplies & Materials       | 2,404                    | 1,523                    | 5,800                      | 1,706                    | 5,800                                             | 5,800          | 5,800          |
|        | Capital Outlay             | 9,944                    | 1,014                    | 14,000                     | 4,687                    | 14,000                                            | 14,000         | 14,000         |
|        |                            |                          |                          |                            |                          |                                                   |                |                |
|        | <b>Subtotal</b>            | <b>107,253</b>           | <b>100,866</b>           | <b>127,280</b>             | <b>108,082</b>           | <b>134,800</b>                                    | <b>134,800</b> | <b>134,800</b> |
| 625    | PUBLIC DEFENDER            |                          |                          |                            |                          |                                                   |                |                |
|        | Personnel Services         | 542,383                  | 543,969                  | 594,635                    | 535,740                  | 689,141                                           | 689,141        | 689,141        |
|        | Operating Expenses         | 126,692                  | 140,660                  | 145,450                    | 144,163                  | 101,140                                           | 101,140        | 101,140        |
|        | Supplies & Materials       | 3,065                    | 9,239                    | 10,000                     | 8,494                    | 10,000                                            | 10,000         | 10,000         |
|        |                            |                          |                          |                            |                          |                                                   |                |                |
|        | <b>Subtotal</b>            | <b>672,140</b>           | <b>693,868</b>           | <b>750,085</b>             | <b>688,397</b>           | <b>800,281</b>                                    | <b>800,281</b> | <b>800,281</b> |
| 641    | BUILDINGS AND GROUNDS      |                          |                          |                            |                          |                                                   |                |                |
|        | Personnel Services         | 284,145                  | 277,021                  | 308,835                    | 292,160                  | 331,485                                           | 331,485        | 331,485        |
|        | Operating Expenses         | 145,115                  | 187,998                  | 193,900                    | 166,602                  | 202,500                                           | 202,500        | 202,500        |
|        | Supplies & Materials       | 42,418                   | 23,036                   | 39,300                     | 27,199                   | 38,300                                            | 38,300         | 38,300         |
|        | Equip Rental               | -                        | -                        | 500                        | -                        | 500                                               | 500            | 500            |
|        | Capital Outlay             | 5,668                    | 8,540                    | 11,500                     | 5,709                    | 10,500                                            | 10,500         | 10,500         |
|        |                            |                          |                          |                            |                          |                                                   |                |                |
|        | <b>Subtotal</b>            | <b>477,346</b>           | <b>496,595</b>           | <b>554,035</b>             | <b>491,670</b>           | <b>583,285</b>                                    | <b>583,285</b> | <b>583,285</b> |
| 642    | JAIL BUILDINGS AND GROUNDS |                          |                          |                            |                          |                                                   |                |                |
|        | Personnel Services         | 81,636                   | 88,043                   | 92,095                     | 94,697                   | 96,925                                            | 96,925         | 96,925         |
|        | Operating Expenses         | 89,199                   | 122,003                  | 162,500                    | 98,550                   | 166,500                                           | 166,500        | 166,500        |
|        | Supplies & Materials       | 30,243                   | 38,042                   | 44,000                     | 28,852                   | 44,000                                            | 44,000         | 44,000         |
|        | Equipment Rental           | -                        | -                        | 500                        | 45                       | 500                                               | 500            | 500            |
|        | Capital Outlay             | 58                       | 324                      | 2,500                      | 1,276                    | 133,500                                           | 133,500        | 133,500        |
|        |                            |                          |                          |                            |                          |                                                   |                |                |
|        | <b>Subtotal</b>            | <b>201,136</b>           | <b>248,412</b>           | <b>301,595</b>             | <b>223,420</b>           | <b>441,425</b>                                    | <b>441,425</b> | <b>441,425</b> |
| 645    | AGRICULTURAL EXT AGENT     |                          |                          |                            |                          |                                                   |                |                |
|        | Personnel Services         | 112,659                  | 115,835                  | 130,000                    | 117,385                  | 143,600                                           | 143,600        | 143,600        |
|        | Operating Expenses         | 15,521                   | 23,170                   | 23,900                     | 24,116                   | 24,200                                            | 24,200         | 24,200         |
|        | Supplies & Materials       | 8,963                    | 12,138                   | 7,500                      | 8,214                    | 7,500                                             | 7,500          | 7,500          |
|        | Equipment Rental           | 19,091                   | 20,067                   | 19,500                     | 23,042                   | 21,200                                            | 21,200         | 21,200         |
|        | Capital Outlay             | 12,531                   | 9,747                    | 13,000                     | 13,222                   | 17,000                                            | 17,000         | 17,000         |
|        |                            |                          |                          |                            |                          |                                                   |                |                |
|        | <b>Subtotal</b>            | <b>168,765</b>           | <b>180,957</b>           | <b>193,900</b>             | <b>185,979</b>           | <b>213,500</b>                                    | <b>213,500</b> | <b>213,500</b> |

# LINCOLN COUNTY

# DISBURSEMENTS

## DISBURSEMENTS/REQUIREMENTS

| Fund # | Category Function          | Actual Expense 2023-2024 | Actual Expense 2024-2025 | Budgeted Expense 2025-2026 | Actual Expense 2025-2026 | Estimated Expenditures For Ensuing Year 2026-2027 |                  |                  |
|--------|----------------------------|--------------------------|--------------------------|----------------------------|--------------------------|---------------------------------------------------|------------------|------------------|
|        |                            |                          |                          |                            |                          | Officials Estimation                              | Board Proposed   | Adopted          |
| 648    | PHOTOSTAT                  |                          |                          |                            |                          |                                                   |                  |                  |
|        | Personnel Services         | 32,831                   | 16,425                   | 36,600                     | 19,778                   | 28,600                                            | 28,600           | 28,600           |
|        | Operating Expenses         | 4,121                    | 6,242                    | 9,500                      | 3,272                    | 4,500                                             | 4,500            | 4,500            |
|        | Supplies & Materials       | 5,242                    | 4,430                    | 7,500                      | 5,067                    | 7,000                                             | 7,000            | 7,000            |
|        | Equipment Rental           | 1,950                    | 1,950                    | 1,950                      | 1,950                    | 1,950                                             | 1,950            | 1,950            |
|        | Capital Outlay             | 9,150                    | -                        | -                          | -                        | -                                                 | -                | -                |
|        | <b>Subtotal</b>            | <b>53,294</b>            | <b>29,047</b>            | <b>55,550</b>              | <b>30,067</b>            | <b>42,050</b>                                     | <b>42,050</b>    | <b>42,050</b>    |
| 651    | COUNTY SHERIFF             |                          |                          |                            |                          |                                                   |                  |                  |
|        | Personnel Services         | 1,978,044                | 2,234,654                | 2,575,900                  | 2,463,969                | 2,755,020                                         | 2,755,020        | 2,755,020        |
|        | Operating Expenses         | 583,803                  | 569,217                  | 640,800                    | 623,616                  | 692,000                                           | 692,000          | 692,000          |
|        | Supplies & Materials       | 128,820                  | 245,762                  | 134,500                    | 120,022                  | 139,000                                           | 139,000          | 139,000          |
|        | Equipment Rental           | -                        | -                        | -                          | -                        | -                                                 | -                | -                |
|        | Capital Outlay             | 217,494                  | 155,189                  | 158,500                    | 168,334                  | 169,800                                           | 169,800          | 169,800          |
|        | <b>Subtotal</b>            | <b>2,908,161</b>         | <b>3,204,822</b>         | <b>3,509,700</b>           | <b>3,375,941</b>         | <b>3,755,820</b>                                  | <b>3,755,820</b> | <b>3,755,820</b> |
| 652    | COUNTY ATTORNEY            |                          |                          |                            |                          |                                                   |                  |                  |
|        | Personnel Services         | 815,634                  | 946,825                  | 1,023,575                  | 984,428                  | 1,113,350                                         | 1,113,350        | 1,113,350        |
|        | Operating Expenses         | 45,176                   | 47,931                   | 103,300                    | 87,019                   | 140,300                                           | 140,300          | 140,300          |
|        | Supplies & Materials       | 7,622                    | 6,181                    | 10,000                     | 4,636                    | 10,000                                            | 10,000           | 10,000           |
|        | Capital Outlay             | 35,940                   | 40,955                   | 47,000                     | 43,424                   | 52,000                                            | 52,000           | 52,000           |
|        | <b>Subtotal</b>            | <b>904,372</b>           | <b>1,041,892</b>         | <b>1,183,875</b>           | <b>1,119,507</b>         | <b>1,315,650</b>                                  | <b>1,315,650</b> | <b>1,315,650</b> |
| 653    | COMMUNICATION CENTER - PBX |                          |                          |                            |                          |                                                   |                  |                  |
|        | Personnel Services         | 28,359                   | 29,209                   | 39,000                     | 33,757                   | 38,000                                            | 38,000           | 38,000           |
|        | Operating Expenses         | 144,263                  | 55,220                   | 161,000                    | 130,585                  | 197,000                                           | 197,000          | 197,000          |
|        | Supplies & Materials       | 19                       | 75                       | 150                        | -                        | 150                                               | 150              | 150              |
|        | Capital Outlay             | -                        | -                        | -                          | -                        | -                                                 | -                | -                |
|        | <b>Subtotal</b>            | <b>172,641</b>           | <b>84,504</b>            | <b>200,150</b>             | <b>164,342</b>           | <b>235,150</b>                                    | <b>235,150</b>   | <b>235,150</b>   |
| 657    | SHERIFF MERIT COMM         |                          |                          |                            |                          |                                                   |                  |                  |
|        | Operating Expenses         | 38                       | 175                      | 1,150                      | 64                       | 1,150                                             | 1,150            | 1,150            |
|        | Supplies & Materials       | -                        | -                        | 100                        | -                        | 100                                               | 100              | 100              |
|        | <b>Subtotal</b>            | <b>38</b>                | <b>175</b>               | <b>1,250</b>               | <b>64</b>                | <b>1,250</b>                                      | <b>1,250</b>     | <b>1,250</b>     |
| 662    | CHILD SUPPORT DIV          |                          |                          |                            |                          |                                                   |                  |                  |
|        | Personnel Services         | 223,136                  | 288,051                  | 325,930                    | 287,285                  | 330,480                                           | 330,480          | 330,480          |
|        | Operating Expenses         | 4,986                    | 3,821                    | 4,700                      | 2,457                    | 5,700                                             | 5,700            | 5,700            |
|        | Supplies & Materials       | 3,394                    | 3,140                    | 4,000                      | 2,538                    | 4,000                                             | 4,000            | 4,000            |
|        | Capital Outlay             | 1,077                    | 319                      | 2,500                      | 1,758                    | 3,500                                             | 3,500            | 3,500            |
|        | <b>Subtotal</b>            | <b>232,593</b>           | <b>295,331</b>           | <b>337,130</b>             | <b>294,038</b>           | <b>343,680</b>                                    | <b>343,680</b>   | <b>343,680</b>   |

# LINCOLN COUNTY

# DISBURSEMENTS

## DISBURSEMENTS/REQUIREMENTS

| Fund # | Category Function             | Actual Expense 2023-2024 | Actual Expense 2024-2025 | Budgeted Expense 2025-2026 | Actual Expense 2025-2026 | Estimated Expenditures For Ensuing Year 2026-2027 |                  |                  |
|--------|-------------------------------|--------------------------|--------------------------|----------------------------|--------------------------|---------------------------------------------------|------------------|------------------|
|        |                               |                          |                          |                            |                          | Officials Estimation                              | Board Proposed   | Adopted          |
| 671    | COUNTY JAIL                   |                          |                          |                            |                          |                                                   |                  |                  |
|        | Personnel Services            | 2,087,983                | 2,058,128                | 2,649,200                  | 2,194,726                | 2,928,800                                         | 2,928,800        | 2,928,800        |
|        | Operating Expenses            | 593,229                  | 630,652                  | 727,100                    | 697,195                  | 773,500                                           | 773,500          | 773,500          |
|        | Supplies & Materials          | 268,799                  | 381,338                  | 332,580                    | 256,937                  | 333,300                                           | 333,300          | 333,300          |
|        | Capital Outlay                | 58,122                   | 91,832                   | 61,000                     | 30,874                   | 61,000                                            | 61,000           | 61,000           |
|        |                               |                          |                          |                            |                          | -                                                 |                  |                  |
|        | <b>Subtotal</b>               | <b>3,008,133</b>         | <b>3,161,950</b>         | <b>3,769,880</b>           | <b>3,179,732</b>         | <b>4,096,600</b>                                  | <b>4,096,600</b> | <b>4,096,600</b> |
| 673    | DISTRICT PROBATION OFFICER    |                          |                          |                            |                          |                                                   |                  |                  |
|        | Operating Expenses            | 50,282                   | 47,633                   | 44,000                     | 44,087                   | 45,500                                            | 45,500           | 45,500           |
|        | Supplies & Materials          | 38,612                   | 46,380                   | 27,000                     | 35,834                   | 30,000                                            | 30,000           | 30,000           |
|        | Equipment Rental              | 11,574                   | 19,909                   | 12,000                     | 12,246                   | 12,000                                            | 12,000           | 12,000           |
|        | Capital Outlay                | 33,324                   | 24,014                   | 52,000                     | 20,781                   | 45,000                                            | 45,000           | 45,000           |
|        |                               |                          |                          |                            |                          |                                                   |                  |                  |
|        | <b>Subtotal</b>               | <b>133,792</b>           | <b>137,936</b>           | <b>135,000</b>             | <b>112,948</b>           | <b>132,500</b>                                    | <b>132,500</b>   | <b>132,500</b>   |
| 691    | CITY-COUNTY                   |                          |                          |                            |                          |                                                   |                  |                  |
|        | Operating Expenses            | 461,555                  | 529,994                  | 577,868                    | 544,954                  | 571,399                                           | 571,399          | 571,399          |
|        |                               |                          |                          |                            |                          |                                                   |                  |                  |
|        | <b>Subtotal</b>               | <b>461,555</b>           | <b>529,994</b>           | <b>577,868</b>             | <b>544,954</b>           | <b>571,399</b>                                    | <b>571,399</b>   | <b>571,399</b>   |
| 693    | EMERGENCY MANAGEMENT          |                          |                          |                            |                          |                                                   |                  |                  |
|        | Personnel Services            | 121,947                  | 136,560                  | 159,105                    | 153,888                  | 181,095                                           | 181,095          | 181,095          |
|        | Operating Expenses            | 73,010                   | 94,759                   | 127,955                    | 68,058                   | 155,827                                           | 155,827          | 155,827          |
|        | Supplies & Materials          | 15,864                   | 14,210                   | 26,150                     | 21,658                   | 28,150                                            | 28,150           | 28,150           |
|        | Equipment Rental              | 2,847                    | -                        | 800                        | -                        | 800                                               | 800              | 800              |
|        | Capital Outlay                | 379,528                  | 478,600                  | 748,438                    | 321,877                  | 681,538                                           | 681,538          | 681,538          |
|        |                               |                          |                          |                            |                          |                                                   |                  |                  |
|        | <b>Subtotal</b>               | <b>593,196</b>           | <b>724,129</b>           | <b>1,062,448</b>           | <b>565,481</b>           | <b>1,047,410</b>                                  | <b>1,047,410</b> | <b>1,047,410</b> |
| 694    | PREDATORY ANIMAL CONTROL      |                          |                          |                            |                          |                                                   |                  |                  |
|        | Personnell Services           | 49,088                   | 35,328                   | 55,000                     | 40,323                   | 42,500                                            | 42,500           | 42,500           |
|        | Operating Expenses            | 4,730                    | 7,313                    | 9,450                      | 2,288                    | 7,200                                             | 7,200            | 7,200            |
|        | Supplies & Materials          | 18,426                   | 30,301                   | 37,100                     | 47,770                   | 41,000                                            | 41,000           | 41,000           |
|        | Capital Outlay                | 25,808                   | 8,013                    | 2,000                      | 102                      | 500                                               | 500              | 500              |
|        |                               |                          |                          |                            |                          |                                                   |                  |                  |
|        | <b>Subtotal</b>               | <b>98,052</b>            | <b>80,955</b>            | <b>103,550</b>             | <b>90,483</b>            | <b>91,200</b>                                     | <b>91,200</b>    | <b>91,200</b>    |
| 702    | COUNTY SURVEYOR - HI WAY COMM |                          |                          |                            |                          |                                                   |                  |                  |
|        | Personnel Services            | 70,029                   | 73,685                   | 76,450                     | 77,121                   | 82,480                                            | 82,480           | 82,480           |
|        | Operating Expenses            | 707                      | 1,659                    | 1,750                      | 1,170                    | 1,300                                             | 1,300            | 1,300            |
|        | Supplies & Materials          | 5,390                    | 2,558                    | 4,400                      | 5,102                    | 5,200                                             | 5,200            | 5,200            |
|        | Capital Outlay                | 7,086                    | 3,287                    | 8,000                      | 2,481                    | 5,500                                             | 5,500            | 5,500            |
|        |                               |                          |                          |                            |                          |                                                   |                  |                  |
|        | <b>Subtotal</b>               | <b>83,212</b>            | <b>81,189</b>            | <b>90,600</b>              | <b>85,874</b>            | <b>94,480</b>                                     | <b>94,480</b>    | <b>94,480</b>    |

# LINCOLN COUNTY

# DISBURSEMENTS

## DISBURSEMENTS/REQUIREMENTS

| Fund # | Category Function           | Actual Expense 2023-2024 | Actual Expense 2024-2025 | Budgeted Expense 2025-2026 | Actual Expense 2025-2026 | Estimated Expenditures For Ensuing Year 2026-2027 |                |                |
|--------|-----------------------------|--------------------------|--------------------------|----------------------------|--------------------------|---------------------------------------------------|----------------|----------------|
|        |                             |                          |                          |                            |                          | Officials Estimation                              | Board Proposed | Adopted        |
| 733    | NOXIOUS WEEDS               |                          |                          |                            |                          |                                                   |                |                |
|        | Personnel Services          | 134,302                  | 143,754                  | 202,100                    | 131,991                  | 256,000                                           | 256,000        | 256,000        |
|        | Operating Expenses          | 23,442                   | 16,982                   | 28,980                     | 20,590                   | 30,480                                            | 30,480         | 30,480         |
|        | Supplies & Materials        | 38,451                   | 41,584                   | 58,500                     | 49,220                   | 83,000                                            | 83,000         | 83,000         |
|        | Capital Outlay              | 55,050                   | 30,144                   | 64,000                     | 57,613                   | 61,400                                            | 61,400         | 61,400         |
|        | <b>Subtotal</b>             | <b>251,245</b>           | <b>232,464</b>           | <b>353,580</b>             | <b>259,414</b>           | <b>430,880</b>                                    | <b>430,880</b> | <b>430,880</b> |
| 783    | DIVE & RESCUE TEAM          |                          |                          |                            |                          |                                                   |                |                |
|        | Operating Expenses          | 4,465                    | 6,569                    | 8,000                      | 7,256                    | 12,000                                            | 12,000         | 12,000         |
|        | Supplies & Materials        | 5,525                    | 6,785                    | 6,500                      | 6,984                    | 6,500                                             | 6,500          | 6,500          |
|        | Capital Outlay              | 8,066                    | 8,778                    | 9,000                      | 9,029                    | 14,000                                            | 14,000         | 14,000         |
|        | <b>Subtotal</b>             | <b>18,056</b>            | <b>22,132</b>            | <b>23,500</b>              | <b>23,269</b>            | <b>32,500</b>                                     | <b>32,500</b>  | <b>32,500</b>  |
| 801    | COUNTY RELIEF               |                          |                          |                            |                          |                                                   |                |                |
|        | Operating Expenses          | 20,423                   | 29,519                   | 61,150                     | 49,365                   | 68,150                                            | 68,150         | 68,150         |
|        | Supplies & Materials        | -                        | -                        | 100                        | -                        | 100                                               | 100            | 100            |
|        | Office rent                 |                          | -                        | -                          | -                        |                                                   | -              | -              |
|        | <b>Subtotal</b>             | <b>20,423</b>            | <b>29,519</b>            | <b>61,250</b>              | <b>49,365</b>            | <b>68,250</b>                                     | <b>68,250</b>  | <b>68,250</b>  |
| 803    | VETERANS SERV OFFICER       |                          |                          |                            |                          |                                                   |                |                |
|        | Personnel Services          | 102,760                  | 120,589                  | 132,065                    | 126,545                  | 170,300                                           | 170,300        | 170,300        |
|        | Operating Expenses          | 8,309                    | 6,060                    | 11,000                     | 8,095                    | 15,500                                            | 15,500         | 15,500         |
|        | Supplies & Materials        | 1,167                    | 1,559                    | 1,200                      | 1,486                    | 2,100                                             | 2,100          | 2,100          |
|        | Capital Outlay              | 4,458                    | 6,422                    | 5,000                      | 1,070                    | 3,500                                             | 3,500          | 3,500          |
|        | <b>Subtotal</b>             | <b>116,694</b>           | <b>134,630</b>           | <b>149,265</b>             | <b>137,196</b>           | <b>191,400</b>                                    | <b>191,400</b> | <b>191,400</b> |
| 822    | INSTITUTIONS                |                          |                          |                            |                          |                                                   |                |                |
|        | Operating Expenses          | 155,899                  | 162,483                  | 170,035                    | 159,165                  | 169,550                                           | 169,550        | 169,550        |
|        | <b>Subtotal</b>             | <b>155,899</b>           | <b>162,483</b>           | <b>170,035</b>             | <b>159,165</b>           | <b>169,550</b>                                    | <b>169,550</b> | <b>169,550</b> |
| 839    | VICTIM'S ASSISTANCE PROGRAM |                          |                          |                            |                          |                                                   |                |                |
|        | Personnel Services          | 40,024                   | 16,408                   | 30,000                     | 5,612                    |                                                   | -              | -              |
|        | Operating Expenses          |                          | -                        | -                          |                          |                                                   | -              | -              |
|        | Supplies & Materials        |                          | -                        | -                          | -                        | -                                                 | -              | -              |
|        | Capital Outlay              | -                        | -                        | -                          | -                        | -                                                 | -              | -              |
|        | <b>Subtotal</b>             | <b>40,024</b>            | <b>16,408</b>            | <b>30,000</b>              | <b>5,612</b>             | <b>-</b>                                          | <b>-</b>       | <b>-</b>       |
| 900    | COUNTY'S SHARE RETIREMENT   |                          |                          |                            |                          |                                                   |                |                |
|        | Personnel Services          | 617,296                  | 663,808                  | 717,355                    | 694,565                  | 744,185                                           | 744,185        | 744,185        |
|        | <b>Subtotal</b>             | <b>617,296</b>           | <b>663,808</b>           | <b>717,355</b>             | <b>694,565</b>           | <b>744,185</b>                                    | <b>744,185</b> | <b>744,185</b> |

# LINCOLN COUNTY

# DISBURSEMENTS

## DISBURSEMENTS/REQUIREMENTS

| Fund # | Category Function       | Actual Expense 2023-2024 | Actual Expense 2024-2025 | Budgeted Expense 2025-2026 | Actual Expense 2025-2026 | Estimated Expenditures For Ensuing Year 2026-2027 |                  |                  |
|--------|-------------------------|--------------------------|--------------------------|----------------------------|--------------------------|---------------------------------------------------|------------------|------------------|
|        |                         |                          |                          |                            |                          | Officials Estimation                              | Board Proposed   | Adopted          |
| 950    | UNEMPLOYMENT SECURITY   |                          |                          |                            |                          |                                                   |                  |                  |
|        | Operating Expenses      | 3,424                    | 2,379                    | 10,000                     | 1,872                    | 7,000                                             | 7,000            | 7,000            |
|        |                         |                          |                          |                            |                          |                                                   |                  |                  |
|        | <b>Subtotal</b>         | <b>3,424</b>             | <b>2,379</b>             | <b>10,000</b>              | <b>1,872</b>             | <b>7,000</b>                                      | <b>7,000</b>     | <b>7,000</b>     |
| 970    | MISCELLANEOUS - GENERAL |                          |                          |                            |                          |                                                   |                  |                  |
|        | Personnel Services      | 2,773                    | 4,045                    | 19,000                     | 25,558                   | 26,000                                            | 26,000           | 26,000           |
|        | Operating Expenses      | 1,565,553                | 1,635,498                | 2,172,490                  | 1,650,836                | 2,207,148                                         | 2,207,148        | 2,207,148        |
|        | Supplies & Materials    | 27                       | 14                       | 500                        | -                        | 500                                               | 500              | 500              |
|        | Capital Outlay          | -                        | 615                      | -                          | -                        | -                                                 | -                | -                |
|        | Transfers               | 3,036,000                | 2,253,000                | 2,415,000                  | 2,415,000                | 3,315,000                                         | 3,315,000        | 3,315,000        |
|        | Plug Difference         |                          | (7,875)                  | -                          |                          |                                                   | -                | -                |
|        | <b>Subtotal</b>         | <b>4,604,353</b>         | <b>3,885,297</b>         | <b>4,606,990</b>           | <b>4,091,394</b>         | <b>5,548,648</b>                                  | <b>5,548,648</b> | <b>5,548,648</b> |
| 971    | GRANT FUNDS             |                          |                          |                            |                          |                                                   |                  |                  |
|        | Personnel Services      | 7                        | -                        | -                          | -                        | -                                                 | -                | -                |
|        | Operating Expenses      | 203,970                  | 216,797                  | 1,093,000                  | 163,775                  | 1,093,000                                         | 1,093,000        | 1,093,000        |
|        |                         |                          |                          |                            |                          |                                                   |                  |                  |
|        | <b>Subtotal</b>         | <b>203,977</b>           | <b>216,797</b>           | <b>1,093,000</b>           | <b>163,775</b>           | <b>1,093,000</b>                                  | <b>1,093,000</b> | <b>1,093,000</b> |

# LINCOLN COUNTY

# DISBURSEMENTS

## DISBURSEMENTS/REQUIREMENTS

| Fund #                       | Category Function        | Actual Expense 2023-2024 | Actual Expense 2024-2025 | Budgeted Expense 2025-2026 | Actual Expense 2025-2026 | Estimated Expenditures For Ensuing Year 2026-2027 |                |                          |
|------------------------------|--------------------------|--------------------------|--------------------------|----------------------------|--------------------------|---------------------------------------------------|----------------|--------------------------|
|                              |                          |                          |                          |                            |                          | Officials Estimation                              | Board Proposed | Adopted                  |
|                              |                          |                          |                          |                            |                          | Fund Function                                     | 0100 All       | GENERAL Function Summary |
| 601                          | County Board             | 264,143                  | 273,604                  | 305,500                    | 280,797                  | 297,000                                           | 297,000        | 297,000                  |
| 602                          | County Clerk             | 426,785                  | 458,679                  | 535,536                    | 476,908                  | 582,284                                           | 582,284        | 582,284                  |
| 603                          | County Treasurer         | 497,004                  | 517,827                  | 676,415                    | 605,404                  | 687,625                                           | 687,625        | 687,625                  |
| 604                          | Register of Deeds        | 195,955                  | 201,813                  | 256,385                    | 217,479                  | 300,831                                           | 300,831        | 300,831                  |
| 605                          | Assessor                 | 561,791                  | 580,557                  | 672,283                    | 610,608                  | 718,885                                           | 718,885        | 718,885                  |
| 608                          | Planning Commission      | 97,481                   | 61,006                   | 63,221                     | 60,297                   | 58,876                                            | 58,876         | 58,876                   |
| 610                          | Data Processing          | 195,994                  | 251,440                  | 277,975                    | 218,021                  | 297,875                                           | 297,875        | 297,875                  |
| 616                          | Adv Insurance & Bonds    | 3,150,163                | 3,290,371                | 3,574,360                  | 3,402,742                | 3,811,500                                         | 3,811,500      | 3,811,500                |
| 618                          | FICA                     | 660,535                  | 712,441                  | 769,000                    | 740,518                  | 793,000                                           | 793,000        | 793,000                  |
| 621                          | Clerk of District Court  | 333,024                  | 340,290                  | 355,162                    | 309,054                  | 375,800                                           | 375,800        | 375,800                  |
| 622                          | Court System             | 32,892                   | 37,765                   | 48,825                     | 40,282                   | 48,825                                            | 48,825         | 48,825                   |
| 624                          | District Court           | 107,253                  | 100,866                  | 127,280                    | 108,082                  | 134,800                                           | 134,800        | 134,800                  |
| 625                          | Public Defender          | 672,140                  | 693,868                  | 750,085                    | 688,397                  | 800,281                                           | 800,281        | 800,281                  |
| 641                          | Building & Grounds       | 477,346                  | 496,595                  | 554,035                    | 491,670                  | 583,285                                           | 583,285        | 583,285                  |
| 642                          | Jail Building & Grounds  | 201,136                  | 248,412                  | 301,595                    | 223,420                  | 441,425                                           | 441,425        | 441,425                  |
| 645                          | Extension Agent          | 168,765                  | 180,957                  | 193,900                    | 185,979                  | 213,500                                           | 213,500        | 213,500                  |
| 648                          | Photostat                | 53,294                   | 29,047                   | 55,550                     | 30,067                   | 42,050                                            | 42,050         | 42,050                   |
| 651                          | Sheriff                  | 2,908,161                | 3,204,822                | 3,509,700                  | 3,375,941                | 3,755,820                                         | 3,755,820      | 3,755,820                |
| 652                          | Attorney                 | 904,372                  | 1,041,892                | 1,183,875                  | 1,119,507                | 1,315,650                                         | 1,315,650      | 1,315,650                |
| 653                          | Communication Center     | 172,641                  | 84,504                   | 200,150                    | 164,342                  | 235,150                                           | 235,150        | 235,150                  |
| 657                          | Merit Commission         | 38                       | 175                      | 1,250                      | 64                       | 1,250                                             | 1,250          | 1,250                    |
| 662                          | Child Support            | 232,593                  | 295,331                  | 337,130                    | 294,038                  | 343,680                                           | 343,680        | 343,680                  |
| 671                          | County Jail              | 3,008,133                | 3,161,950                | 3,769,880                  | 3,179,732                | 4,096,600                                         | 4,096,600      | 4,096,600                |
| 673                          | Probation Office         | 133,792                  | 137,936                  | 135,000                    | 112,948                  | 132,500                                           | 132,500        | 132,500                  |
| 691                          | City-County              | 461,555                  | 529,994                  | 577,868                    | 544,954                  | 571,399                                           | 571,399        | 571,399                  |
| 693                          | Emergency Mgmt           | 593,196                  | 724,129                  | 1,062,448                  | 565,481                  | 1,047,410                                         | 1,047,410      | 1,047,410                |
| 694                          | Predatory Animal Control | 98,052                   | 80,955                   | 103,550                    | 90,483                   | 91,200                                            | 91,200         | 91,200                   |
| 702                          | Surveyor                 | 83,212                   | 81,189                   | 90,600                     | 85,874                   | 94,480                                            | 94,480         | 94,480                   |
| 733                          | Noxious Weeds            | 251,245                  | 232,464                  | 353,580                    | 259,414                  | 430,880                                           | 430,880        | 430,880                  |
| 783                          | Dive & Rescue Team       | 18,056                   | 22,132                   | 23,500                     | 23,269                   | 32,500                                            | 32,500         | 32,500                   |
| 801                          | County Relief            | 20,423                   | 29,519                   | 61,250                     | 49,365                   | 68,250                                            | 68,250         | 68,250                   |
| 803                          | Veterans Service Officer | 116,694                  | 134,630                  | 149,265                    | 137,196                  | 191,400                                           | 191,400        | 191,400                  |
| 822                          | Institutions             | 155,899                  | 162,483                  | 170,035                    | 159,165                  | 169,550                                           | 169,550        | 169,550                  |
| 839                          | Victim's Assistance      | 40,024                   | 16,408                   | 30,000                     | 5,612                    | -                                                 | -              | -                        |
| 900                          | Retirement               | 617,296                  | 663,808                  | 717,355                    | 694,565                  | 744,185                                           | 744,185        | 744,185                  |
| 950                          | Unemployment             | 3,424                    | 2,379                    | 10,000                     | 1,872                    | 7,000                                             | 7,000          | 7,000                    |
| 970                          | Miscellaneous General    | 4,604,353                | 3,885,297                | 4,606,990                  | 4,091,394                | 5,548,648                                         | 5,548,648      | 5,548,648                |
| 971                          | Grant Funds              | 203,977                  | 216,797                  | 1,093,000                  | 163,775                  | 1,093,000                                         | 1,093,000      | 1,093,000                |
|                              |                          |                          |                          |                            |                          |                                                   |                |                          |
| TOTAL GENERAL                |                          | 22,722,837               | 23,184,332               | 23,808,716                 |                          |                                                   |                |                          |
| Total Budget of Expenditures |                          |                          |                          | 27,703,533                 |                          | 30,158,394                                        | 30,158,394     | 30,158,394               |
| Necessary Cash Reserve       |                          |                          |                          |                            |                          | 1,125,000                                         | 1,125,000      | 1,125,000                |
| TOTAL REQUIREMENTS           |                          |                          |                          |                            |                          | 31,283,394                                        | 31,283,394     | 31,283,394               |

# LINCOLN COUNTY

# DISBURSEMENTS

## DISBURSEMENTS/REQUIREMENTS

| Fund # | Category Function       | Actual Expense 2023-2024 | Actual Expense 2024-2025 | Budgeted Expense 2025-2026 | Actual Expense 2025-2026 | Estimated Expenditures For Ensuing Year 2026-2027 |                  |                  |
|--------|-------------------------|--------------------------|--------------------------|----------------------------|--------------------------|---------------------------------------------------|------------------|------------------|
|        |                         |                          |                          |                            |                          | Officials Estimation                              | Board Proposed   | Adopted          |
| 200    | COUNTY ROADS            |                          |                          |                            |                          |                                                   |                  |                  |
|        | Personnel Servicesice   | 2,866,869                | 3,268,202                | 3,429,900                  | 3,470,411                | 3,717,900                                         | 3,717,900        | 3,717,900        |
|        | Operating Expenses      | 531,450                  | 716,080                  | 610,550                    | 657,535                  | 641,300                                           | 641,300          | 641,300          |
|        | Supplies & Materials    | 1,751,529                | 1,720,621                | 1,875,500                  | 1,673,448                | 1,911,500                                         | 1,911,500        | 1,911,500        |
|        | Equipment Rental        | 5,797                    | 9,007                    | 15,000                     | 14,691                   | 15,000                                            | 15,000           | 15,000           |
|        | Capital Outlay          | 5,734,407                | 2,840,343                | 1,587,540                  | 1,331,713                | 1,754,690                                         | 1,754,690        | 1,754,690        |
|        | Transfers               |                          | -                        | 1,000,000                  | -                        | -                                                 | -                | -                |
|        | <b>Subtotal</b>         | <b>10,890,052</b>        | <b>8,554,253</b>         | <b>8,518,490</b>           | <b>7,147,798</b>         | <b>8,040,390</b>                                  | <b>8,040,390</b> | <b>8,040,390</b> |
| 650    | FEDERAL BUYBACK PROGRAM |                          |                          |                            |                          |                                                   |                  |                  |
|        | Operating Expenses      | -                        | -                        | -                          | -                        | -                                                 | -                | -                |
|        | Capital Outlay          | 89,358                   | 1,497,706                | 2,728,068                  | 6,705                    | 3,167,732                                         | 3,167,732        | 3,167,732        |
|        | <b>Subtotal</b>         | <b>89,358</b>            | <b>1,497,706</b>         | <b>2,728,068</b>           | <b>6,705</b>             | <b>3,167,732</b>                                  | <b>3,167,732</b> | <b>3,167,732</b> |
| 800    | SPEC ROAD FUND          |                          |                          |                            |                          |                                                   |                  |                  |
|        | Capital Outlay          | 3,675,517                | 321,932                  | 1,294,966                  | 681,718                  | 613,248                                           | 613,248          | 613,248          |
|        | Transfers               |                          | -                        |                            | -                        |                                                   | -                | -                |
|        | <b>Subtotal</b>         | <b>3,675,517</b>         | <b>321,932</b>           | <b>1,294,966</b>           | <b>681,718</b>           | <b>613,248</b>                                    | <b>613,248</b>   | <b>613,248</b>   |
| 802    | ROAD IMPROVEMENT FUND   |                          |                          |                            |                          |                                                   |                  |                  |
|        | Capital Outlay          | -                        | 67,779                   | 5,280,000                  | 1,899,508                | 4,101,089                                         | 4,101,089        | 4,101,089        |
|        | Transfers               |                          |                          | 800,000                    | -                        | -                                                 | -                | -                |
|        | <b>Subtotal</b>         | <b>-</b>                 | <b>67,779</b>            | <b>6,080,000</b>           | <b>1,899,508</b>         | <b>4,101,089</b>                                  | <b>4,101,089</b> | <b>4,101,089</b> |
| 950    | SINKING FUND            |                          |                          |                            |                          |                                                   |                  |                  |
|        | Capital Outlay          | -                        | -                        | 4,015,000                  | -                        | 5,230,000                                         | 5,230,000        | 5,230,000        |
|        | Transfers               |                          |                          | 1,000,000                  |                          | -                                                 | -                | -                |
|        | <b>Subtotal</b>         | <b>-</b>                 | <b>-</b>                 | <b>5,015,000</b>           | <b>-</b>                 | <b>5,230,000</b>                                  | <b>5,230,000</b> | <b>5,230,000</b> |
| 985    | CHILD SUPPORT INCENTIVE |                          |                          |                            |                          |                                                   |                  |                  |
|        | Personnel Servicesice   | 101,515                  | 28,748                   | 54,129                     | 35,876                   | 69,307                                            | 69,307           | 69,307           |
|        | Operating Expenses      | -                        | -                        | -                          | -                        | -                                                 | -                | -                |
|        | Supplies & Materials    |                          | -                        | -                          | -                        | -                                                 | -                | -                |
|        | Equipment Rental        |                          |                          | -                          | -                        | -                                                 | -                | -                |
|        | Capital Outlay          |                          |                          | -                          | -                        | -                                                 | -                | -                |
|        | Transfers               | -                        | -                        | -                          | -                        | -                                                 | -                | -                |
|        | <b>Subtotal</b>         | <b>101,515</b>           | <b>28,748</b>            | <b>54,129</b>              | <b>35,876</b>            | <b>69,307</b>                                     | <b>69,307</b>    | <b>69,307</b>    |

# LINCOLN COUNTY

# DISBURSEMENTS

## DISBURSEMENTS/REQUIREMENTS

| Fund # | Category Function                 | Actual Expense 2023-2024 | Actual Expense 2024-2025 | Budgeted Expense 2025-2026 | Actual Expense 2025-2026 | Estimated Expenditures For Ensuing Year 2026-2027 |                |                |
|--------|-----------------------------------|--------------------------|--------------------------|----------------------------|--------------------------|---------------------------------------------------|----------------|----------------|
|        |                                   |                          |                          |                            |                          | Officials Estimation                              | Board Proposed | Adopted        |
| 990    | LODGING TAX FUND                  |                          |                          |                            |                          |                                                   |                |                |
|        | Personnel Services                | -                        |                          | -                          |                          |                                                   | -              | -              |
|        | Operating Expenses                | 666,028                  | 631,329                  | 764,048                    | 696,549                  | 824,369                                           | 824,369        | 824,369        |
|        | Supplies & Materials              | -                        | -                        | -                          | -                        | -                                                 | -              | -              |
|        | Equipment Rental                  | -                        | -                        | -                          | -                        | -                                                 | -              | -              |
|        | Capital Outlay                    | -                        | -                        | -                          | -                        | -                                                 | -              | -              |
|        |                                   |                          |                          | -                          |                          |                                                   |                |                |
|        | <b>Subtotal</b>                   | <b>666,028</b>           | <b>631,329</b>           | <b>764,048</b>             | <b>696,549</b>           | <b>824,369</b>                                    | <b>824,369</b> | <b>824,369</b> |
| 995    | LODGING IMPROVEMENT FUND          |                          |                          |                            |                          |                                                   |                |                |
|        | Operating Expenses                | 666,028                  | 631,329                  | 764,048                    | 696,549                  | 824,370                                           | 824,370        | 824,370        |
|        | Capital Outlay                    | -                        |                          | -                          |                          |                                                   | -              | -              |
|        | Transfer                          | -                        |                          | -                          |                          |                                                   | -              | -              |
|        |                                   |                          |                          |                            |                          |                                                   |                |                |
|        | <b>Subtotal</b>                   | <b>666,028</b>           | <b>631,329</b>           | <b>764,048</b>             | <b>696,549</b>           | <b>824,370</b>                                    | <b>824,370</b> | <b>824,370</b> |
| 1150   | MODERNIZATION & PRESERVATION FUND |                          |                          |                            |                          |                                                   |                |                |
|        | Operating Expenses                | 38,655                   | 21,116                   | 69,500                     | 26,433                   | 69,747                                            | 69,747         | 69,747         |
|        |                                   | -                        | -                        |                            | -                        |                                                   |                |                |
|        | <b>Subtotal</b>                   | <b>38,655</b>            | <b>21,116</b>            | <b>69,500</b>              | <b>26,433</b>            | <b>69,747</b>                                     | <b>69,747</b>  | <b>69,747</b>  |
| 1275   | SELF FUNDED INSURANCE FUND        |                          |                          |                            |                          |                                                   |                |                |
|        | Operating Expenses                | 137,028                  | 151,261                  | 155,000                    | 149,172                  | 155,000                                           | 155,000        | 155,000        |
|        | Capital Outlay                    | -                        |                          | 95,000                     |                          | 95,000                                            | 95,000         | 95,000         |
|        | Transfers                         |                          |                          | -                          |                          |                                                   | -              | -              |
|        |                                   |                          |                          |                            |                          |                                                   |                |                |
|        | <b>Subtotal</b>                   | <b>137,028</b>           | <b>151,261</b>           | <b>250,000</b>             | <b>149,172</b>           | <b>250,000</b>                                    | <b>250,000</b> | <b>250,000</b> |
| 1900   | VETERAN AID FUND                  |                          |                          |                            |                          |                                                   |                |                |
|        | Operating Expenses                | -                        | -                        | 45,685                     | -                        | 45,685                                            | 45,685         | 45,685         |
|        |                                   |                          |                          |                            |                          |                                                   |                |                |
|        | <b>Subtotal</b>                   | <b>-</b>                 | <b>-</b>                 | <b>45,685</b>              | <b>-</b>                 | <b>45,685</b>                                     | <b>45,685</b>  | <b>45,685</b>  |
| 2360   | DRUG LAW ENFORCEMENT              |                          |                          |                            |                          |                                                   |                |                |
|        | Operating Expenses                | 998                      | 9,199                    | 75,000                     | 9,888                    | 75,000                                            | 75,000         | 75,000         |
|        | Supplies & Materials              | -                        | -                        | 25,000                     | 1,563                    | 25,000                                            | 25,000         | 25,000         |
|        | Capital Outlay                    | -                        | -                        | 25,000                     | -                        | 25,000                                            | 25,000         | 25,000         |
|        |                                   |                          |                          |                            |                          |                                                   |                |                |
|        | <b>Subtotal</b>                   | <b>998</b>               | <b>9,199</b>             | <b>125,000</b>             | <b>11,451</b>            | <b>125,000</b>                                    | <b>125,000</b> | <b>125,000</b> |



# LINCOLN COUNTY

# DISBURSEMENTS

## DISBURSEMENTS/REQUIREMENTS

| Fund # | Category Function          | Actual Expense 2023-2024 | Actual Expense 2024-2025 | Budgeted Expense 2025-2026 | Actual Expense 2025-2026 | Estimated Expenditures For Ensuing Year 2026-2027 |                  |                  |
|--------|----------------------------|--------------------------|--------------------------|----------------------------|--------------------------|---------------------------------------------------|------------------|------------------|
|        |                            |                          |                          |                            |                          | Officials Estimation                              | Board Proposed   | Adopted          |
| 2410   | FEDERAL FORFEITURE FUND    |                          |                          |                            |                          |                                                   |                  |                  |
|        | Operating Expenses         | -                        | -                        | 175,000                    | -                        | 175,000                                           | 175,000          | 175,000          |
|        | Transfers                  | -                        | -                        |                            |                          | -                                                 | -                | -                |
|        | <b>Subtotal</b>            | <b>-</b>                 | <b>-</b>                 | <b>175,000</b>             | <b>-</b>                 | <b>175,000</b>                                    | <b>175,000</b>   | <b>175,000</b>   |
| 2580   | COVID AMERICAN RESCUE PLAN |                          |                          |                            |                          |                                                   |                  |                  |
|        | Operating Expenses         | 609,857                  | 366,678                  | -                          | -                        | -                                                 | -                | -                |
|        | Capital Outlay             | -                        | -                        | -                          | -                        | -                                                 | -                | -                |
|        | Transfers                  | -                        | -                        | -                          | -                        | -                                                 | -                | -                |
|        | <b>Subtotal</b>            | <b>609,857</b>           | <b>366,678</b>           | <b>-</b>                   | <b>-</b>                 | <b>-</b>                                          | <b>-</b>         | <b>-</b>         |
| 2700   | INHERITANCE TAX FUND       |                          |                          |                            |                          |                                                   |                  |                  |
|        | Operating Expenses         | 64,722                   | 5,266                    | 158,301                    | 3,645                    | 58,422                                            | 58,422           | 58,422           |
|        | Capital Outlay             |                          | -                        | 815,000                    | -                        | 805,000                                           | 805,000          | 805,000          |
|        | Transfers                  | 1,180,000                | 1,780,000                | 2,965,000                  | 2,965,000                | 1,880,000                                         | 1,880,000        | 1,880,000        |
|        | <b>Subtotal</b>            | <b>1,244,722</b>         | <b>1,785,266</b>         | <b>3,938,301</b>           | <b>2,968,645</b>         | <b>2,743,422</b>                                  | <b>2,743,422</b> | <b>2,743,422</b> |
| 2850   | KENO LOTTERY               |                          |                          |                            |                          |                                                   |                  |                  |
|        | Operating Expenses         | 100                      | -                        | 3,000                      | 100                      | 3,000                                             | 3,000            | 3,000            |
|        | Capital Outlay             | -                        | -                        | 675,513                    | -                        | 744,568                                           | 744,568          | 744,568          |
|        | <b>Subtotal</b>            | <b>100</b>               | <b>-</b>                 | <b>678,513</b>             | <b>100</b>               | <b>747,568</b>                                    | <b>747,568</b>   | <b>747,568</b>   |
| 2970   | JUVENILE FACILITY          |                          |                          |                            |                          |                                                   |                  |                  |
|        | Personnel Servicesices     |                          | -                        | 5,852                      | -                        |                                                   | -                | -                |
|        | Operating Expenses         | -                        |                          | 5,000                      | -                        |                                                   | -                | -                |
|        | Transfers                  |                          |                          | -                          | -                        | 10,852                                            | 10,852           | 10,852           |
|        | <b>Subtotal</b>            | <b>-</b>                 | <b>-</b>                 | <b>10,852</b>              | <b>-</b>                 | <b>10,852</b>                                     | <b>10,852</b>    | <b>10,852</b>    |
| 3300   | JAIL BOND FUND             |                          |                          |                            |                          |                                                   |                  |                  |
|        | Operating Expenses         | 1,200                    | 1,000                    | 1,500                      | 800                      | 1,000                                             | 1,000            | 1,000            |
|        | Debt Servicing             | 2,046,283                | 2,049,135                | 2,662,750                  | 1,005,015                | 2,745,666                                         | 2,745,666        | 2,745,666        |
|        | <b>Subtotal</b>            | <b>2,047,483</b>         | <b>2,050,135</b>         | <b>2,664,250</b>           | <b>1,005,815</b>         | <b>2,746,666</b>                                  | <b>2,746,666</b> | <b>2,746,666</b> |
| 4600   | ROAD BOND FUND             |                          |                          |                            |                          |                                                   |                  |                  |
|        | Operating Expenses         | 400                      | 200                      | 33,843                     |                          |                                                   | -                | -                |
|        | Debt Servicing             | 721,800                  | 719,100                  | 2,397,311                  | 144,594                  | 4,059,727                                         | 4,059,727        | 4,059,727        |
|        | <b>Subtotal</b>            | <b>722,200</b>           | <b>719,300</b>           | <b>2,431,154</b>           | <b>144,594</b>           | <b>4,059,727</b>                                  | <b>4,059,727</b> | <b>4,059,727</b> |

# LINCOLN COUNTY

# DISBURSEMENTS

## DISBURSEMENTS/REQUIREMENTS

| Fund # | Category Function              | Actual Expense 2023-2024 | Actual Expense 2024-2025 | Budgeted Expense 2025-2026 | Actual Expense 2025-2026 | Estimated Expenditures For Ensuing Year 2026-2027 |                  |                  |
|--------|--------------------------------|--------------------------|--------------------------|----------------------------|--------------------------|---------------------------------------------------|------------------|------------------|
|        |                                |                          |                          |                            |                          | Officials Estimation                              | Board Proposed   | Adopted          |
| 4010   | HANDICAPPED ACCESSIBILITY FUND |                          |                          |                            |                          |                                                   |                  |                  |
|        | Capital Outlay                 | -                        | -                        | -                          | -                        | -                                                 | -                | -                |
|        | Transfers                      | -                        | 226,443                  | -                          | -                        | -                                                 | -                | -                |
|        | <b>Subtotal</b>                | -                        | <b>226,443</b>           | -                          | -                        | -                                                 | -                | -                |
| 4050   | BUILDING FUND                  |                          |                          |                            |                          |                                                   |                  |                  |
|        | Operating Expenditures         | 1,330                    | 11,970                   | 65,000                     |                          | 65,000                                            | 65,000           | 65,000           |
|        | Supply & Materials             | 82                       | -                        | 30,000                     | -                        | 30,000                                            | 30,000           | 30,000           |
|        | Capital Outlay                 | 404,680                  | 96,010                   | 1,202,824                  | 29,384                   | 1,110,525                                         | 1,110,525        | 1,110,525        |
|        | Transfers                      |                          |                          | 1,000,000                  | 1,000,000                | -                                                 | -                | -                |
|        | <b>Subtotal</b>                | <b>406,092</b>           | <b>107,980</b>           | <b>2,297,824</b>           | <b>1,029,384</b>         | <b>1,205,525</b>                                  | <b>1,205,525</b> | <b>1,205,525</b> |