

2026-2027
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF

LINCOLN COUNTY

This budget is for the Period JULY 1, 2026 through JUNE 30, 2027

Contact Information

Auditor of Public Accounts

PO Box 98917

Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Adopted Budget Due by 9-30-2026

1. Auditor of Public Accounts -Electronically or by mail

auditors.nebraska.gov

2. County Board (SEC. 13-508), C/O County Clerk

**AMOUNT OF PERSONAL AND
REAL PROPERTY TAX REQUIRED FOR:**

General Fund

Jail Bond Fund

Road Bond Fund

Total All Funds

Principal and
Interest on Bonds

800,000.00
2,300,000.00

All Other Purposes

17,034,517.00

TOTAL

17,034,517.00
800,000.00
2,300,000.00
-
-
-
-
-
-
-

3,100,000.00

17,034,517.00

20,134,517.00

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2025 through June 30, 2026?

☒ YES

☐ NO

If YES, please submit Interlocal Agreement Report by September 30th

Total Certified Valuation

\$ 7,172,623,934

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the reporting period of July 1, 2025 through June 30, 2026?

☐ YES

☒ NO

If YES, please submit Trade Name Report by September 30th

Outstanding Bonded Indebtedness as of July 1, 2026

Principal 9,775,000.00

Interest 537,830.75

Total Bonded Indebtedness 10,312,830.75

Lincoln County

INDEX

DESCRIPTION	CODE NUMBER		PAGE NUMBER
	FUND	FUNCTION	
SECTION A:			
MESSAGE AND ADOPTION			
Budget Message	ALL	ALL	1 - 4
Resolution of Adoption and Appropriations	ALL	ALL	5 - 6
Correspondence Information	ALL	ALL	7
Summary of All Funds	ALL	ALL	8
Schedule of Budgeted Disbursements	ALL	ALL	9
PROPERTY TAX REQUEST AUTHORITY COMPUTATION ITEMS:			
Property Tax Request Authority Computation Form	ALL	ALL	10
Property Tax Request Authority Supporting Schedules	ALL	ALL	11
COUNTY LEVY LIMIT FORM	ALL	ALL	12
COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES	ALL	ALL	13
BASE PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM	ALL	ALL	14
SECTION B:			
GENERAL FUND RECEIPTS			
Receipts Summary	0100	ALL	15 - 19
Disbursements/Requirements Summary	0100	ALL	20
Disbursements/Requirements of Functions -			
• County Board	0100	601	21
• County Clerk	0100	602	22
• County Treasurer	0100	603	23
• Register of Deeds	0100	604	24
• County Assessor	0100	605	25
• Planning Commission	0100	608	26
• Information Technology	0100	610	27
• Adv - Ins - Bonds	0100	616	28
• Federal Payroll	0100	618	29
• Clerk of the District Court	0100	621	30
• County Court System	0100	622	31
• District Judge Court	0100	624	32

Lincoln County

INDEX

DESCRIPTION	CODE NUMBER		PAGE NUMBER
	FUND	FUNCTION	
SECTION B, Concluded:			
• Public Defender	0100	625	33
• Building and Grounds	0100	641	34 - 35
• Jail Building and Grounds	0100	642	36
• Agricultural Extension Agent	0100	645	37
• Photostat	0100	648	38
• County Sheriff	0100	651	39 - 40
• County Attorney	0100	652	41
• Communication Center	0100	653	42
• Merit Commission	0100	657	43
• Child Support Division	0100	662	44
• County Jail	0100	671	45 - 46
• District Probation Office	0100	674	47
• City - County Funds	0100	691	48
• Emergency Management	0100	693	49 - 50
• Predator Control	0100	694	51
• County Surveyor	0100	702	52
• Noxious Weeds	0100	733	53 - 54
• Dive & Rescue Team	0100	784	55
• County Relief	0100	801	56
• Veterans' Service Officer	0100	804	57
• Institutions	0100	822	58
• Victim's Assistance Program	0100	839	59
• Retirement (County Share)	0100	900	60
• Employment Security	0100	950	61
• Miscellaneous General	0100	970	62 - 63
• Grant Funds	0100	971	64
SECTION C:			
OTHER FUNDS-RECEIPTS AND DISBURSEMENTS/REQUIREMENTS			
• Road Fund	0200	705	65 - 68
• Federal Buyback Program	0650	706	69 - 70

Lincoln County

INDEX

DESCRIPTION	CODE NUMBER		PAGE NUMBER
	FUND	FUNCTION	
SECTION C, Concluded:			
• Special Road/Bridge Fund	0800	704	71 - 72
• Road Improvement Fund	0802	704	73 - 74
• Sinking Fund	0950	950	75 - 76
• Child Support Incentive Fund	0985	662	77 - 78
• Lodging Tax Fund	0990	879	79 - 80
• Lodging Improvement Fund	0990	995	81 - 82
• Modernization & Preservation Fund	1150	604	86 - 84
• Self Funded Insurance Fund	1275	616	85 - 86
• Veterans Aid Fund	1900	801	87 - 88
• County Drug Law Enforcement Fund	2460	652	89 - 90
• Federal Forfeiture Fund	2410	651	91 - 93
• COVID American Rescue Plan	2580	271	94 - 95
• Inheritance Tax Fund	2700	982	96 - 97
• Keno Lottery Fund	2850	920	98 - 99
• Juvenile Facility	2970	676	100 - 101
• Jail Bond Fund	3300	654	102 - 103
• Road Bond Fund	3700	900	104 - 105
• ADA - Handicapped Access Fund	4010	600	106 - 107
• Building Fund	4050	980	108 - 109

2026-2027

COUNTY BUDGET MESSAGE

LINCOLN COUNTY, NEBRASKA

Pursuant to the County Budget Act and amendments thereto; the proposed County Budget of Lincoln County, Nebraska has been compiled for the fiscal year beginning July 1, 2026 and ending June 30, 2027. A summary of the proposed budget was reflected in the proper form and was published as provided by law to give notice of the public hearing held for the purpose of entering objections, suggestions, and corrections to the budget.

The county did not exceed the Property Tax Request allowable growth percentage and was not required to be part of the joint public hearing. The county will hold a public hearing following the adjournment of the budget hearing concerning setting the property tax request at a different amount than the prior year.

The county did start the 2026/2027 budget cycle with a larger cash balance than the previous budget cycle. The county officials were very conservative in spending in the 2025/2026 budget year and turned back a significant amount of funds that were budgeted and not used. The previous year budgets were not inflated. The departments budgeted for what was necessary and tried to anticipate future expenses.

The county did experience some cash flow issues in the 2025/2026 budget year. The county departments worked as a team, and as I stated above and were financially conservative in their spending thus leading to a higher beginning cash balance for this fiscal year.

Revenue for the county has seen fluctuation in the past several years. Revenue fluctuation in addition to the cost of unfunded mandates such as the guardian ad litem fees and higher inflation rates have made an impact on Lincoln County's budget.

Lincoln County officials have always been committed to providing the best possible level of service in a fiscally conservative manner. Every time the legislature adopts or amends budget legislation for political subdivisions in Nebraska it has a ripple effect. Counties have had to go from single year budgets to trying to forecast 3-5 years ahead for budgeting purposes.

The County has used its inheritance fund for many years to help balance the budget in an effort to maintain county services at the current level and not increase the tax levy. There will be a transfer of \$880,000 from the Inheritance Fund and a transfer of \$2,155,000 from the General Fund to the County Road Fund. Transfers from these funds have been made for many years. The counties will require replacement revenue if the inheritance tax is reduced further or eliminated. The County Board created a sinking fund last year to

establish the fund for necessary cash reserves and cash flow. The General Fund will also transfer \$145,000 to the Self-Funded Insurance fund and \$1,015,000 to the Sinking Fund.

The County Board added \$4.5 million dollars in Limited Obligation bond funds in the 2019/2020 fiscal year budget for the Lincoln County Detention Center expansion/remodel project. The construction phase for this project began in the 2020-2021 fiscal year and was completed in November 2021. The addition of revenue from the new pod housing outside prisoners and related items they purchase while incarcerated has strengthened the general fund revenues. There are three more years of payments until the repayment of these bonds are completed.

The legal fees in the Misc. General Fund (Court appointed council for parents (3A), Court appointed GAL for Juveniles (3A) continue to have a significant impact. They are the two biggest line-item expenses within the Misc. General Fund budget. We are also seeing increases in this budget with 3B and 3C guardian ad litem costs. The unfunded mandates for guardian ad litem fees are budgeted at \$1,038,000 in this budget. This expense has increased by 20% since the 2023/2024 budget cycle. Other unfunded mandates also significantly impact county budgets and other necessary items in the budget. The increase in overall court costs to the county is becoming a serious issue as well as increasing costs to the county for probation services. The county recently purchased a building for probation which has been remodeled.

Health insurance rates increased by 14.65% this year and is always a major budget concern. A benefit comparability study was conducted with other counties comparable in size and valuation to Lincoln County in 2020. Almost all comparable counties paid at least a portion of the family health/dental insurance premium. To attract qualified employees the County Board began paying 70% of the difference between the single and family premiums and is now paying 85% of health insurance costs for county law enforcement personnel. The County Board did adopt a Cash in Lieu program in 2018 to save dollars on health insurance. The number of employees taking this option is increasing. The benefit package is extremely important to the county to retain and recruit competent employees.

Each budget year it becomes more challenging to maintain the current level of services. The major expenditures that have increases each year over which the county has no control is health/dental insurance, property/ liability/work comp insurance, fuel, heavy equipment, vehicles, road projects and court costs. This year's budget again reflects the rate of inflation on all products and services.

This year is the second year of a new budget formula passed by the Nebraska State legislature for cities, villages and counties only. The other political subdivisions remain on the previous lid calculation formula. Although well intentioned, in reality it hurt those counties that had been fiscally conservative in prior years. Lincoln County had lowered its tax levy rate for the last five years prior to last year. The tax levy this year decreased by 9.67% from last year's tax levy. It is imperative now that the county determine what the necessary budget requirements will be for 3 to 5 years in the future. To maintain the county road program intact Lincoln County did bond for 6 million dollars in highway

allocation bonds last year. The budget document requires that we budget to spend the remaining bond proceeds. The transfer of funds may also increase the overall budget but does not involve property tax dollars.

The Lincoln County employees will receive a 5.4 % cost of living adjustment in September 2026. Elected officials have set salaries for the four-year term beginning in January 2027. Again, in the current job market, the county must remain competitive in wages and benefits to acquire and keep knowledgeable employees.

The summary reflects requirements as projected at this time, as well as cash balances for each fund as reported by the Lincoln County Treasurer. The anticipated receipts from miscellaneous sources for the ensuing year and the estimated tax to be levied for 2026-2027 to provide the remainder of the required revenues to meet budget requirements and reserves, as provided by law, is reflected in this document.

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

Resolution No. 1991-22	Lincoln County Sheriff	\$1000
------------------------	------------------------	--------

Resolution No. 2007-13	Lincoln County Jail	\$1000
------------------------	---------------------	--------

Resolution No. 2011-24	Lincoln/McPherson Extension	\$100
------------------------	-----------------------------	-------

Resolution No. 2017-32	NP/LC Visitors Bureau	\$100
------------------------	-----------------------	-------

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

Resolution No. 2020-06	Lincoln County Attorney	\$1000
------------------------	-------------------------	--------

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

Resolution No. 2020-07	Lincoln County Attorney	See below
------------------------	-------------------------	-----------

(Establishes an account for the Lincoln County Drug Board to accept deposits of federal forfeiture funds so that such funds can be immediately transferred to the Lincoln County Treasurer's Federal Fund account.)

Resolution No. 2020-14	Lincoln County Court	\$650
------------------------	----------------------	-------

(Per Resolution No. 2015-04 a petty cash fund was established for Lincoln County Court in the amount of \$500 (\$50 in petty cash and \$450 for change drawers). This Resolution was rescinded on 4-20-2020 and Resolution No. 2020-14 was adopted to have \$50 in petty cash and \$600 for change drawers for Lincoln County Court.)

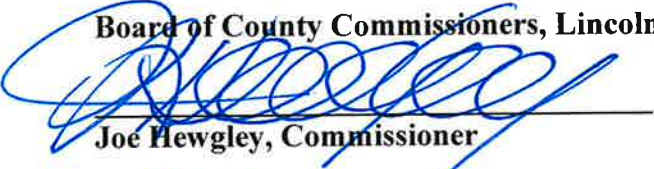
Lincoln County Court abolished the \$50.00 petty cash fund, and the money was remitted back to the Lincoln County Treasurer on June 8, 2022. Lincoln County Court now has a total of \$600 in petty cash.

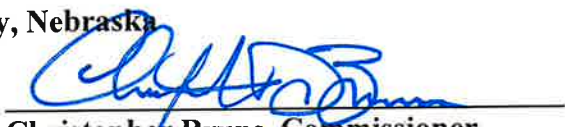
Resolution No. 2020-17 Lincoln County Clerk \$50

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

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

Board of County Commissioners, Lincoln County, Nebraska


Joe Hewgley, Commissioner


Christopher Bruns, Commissioner


Kent Weems, Chairman


Jerry Woodruff, Commissioner


Micaela Wuehler, Commissioner

RESOLUTION 2026-30

RESOLUTION, ADOPTION, AND APPROPRIATION FOR THE 2026/2027 FISCAL YEAR

WHEREAS, a proposed county budget for the fiscal year July 1, 2026, to June 30, 2027, prepared by the budget making authority was transmitted to the Lincoln County Board; and

WHEREAS, the Lincoln County Budget for the fiscal year July 1, 2026, to June 30, 2027, as categorically evidenced by the budget document as adopted by the Lincoln County Board of Commissioners for Lincoln County, Nebraska for the 2026/2027 fiscal year; and

WHEREAS, the offices, departments, activities and institutions listed in the Lincoln County Budget Document are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2026, and ending June 30, 2027; and

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

IT IS HEREBY RESOLVED, that the 2026 tax levy requirement for each fund be set as listed in Attachment "A" and made a part of this resolution when adopted.

A motion was made by Hewgley to adopt Resolution No. 2026-30 which is a Resolution, Adoption and Appropriation for the 2026/2027 fiscal year setting the County Levy for each county fund as shown in Attachment "A".

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

Dated this 21st day of September 2026.

Attest:

Joe Hewgley

Micaela Wuehler

Jerry Woodruff

Board of County Commissioners
Lincoln County, Nebraska

Kent Weems

Chris Bruns

ATTEST:

Rebecca J. Rossell
Rebecca J. Rossell, Lincoln County Clerk



ATTACHMENT “A”

LINCOLN COUNTY

2026 – 2027 Tax Levy

2026 Valuation: 76,172,623,934

	2026-2027 Total Property Tax Request	Levy Set by the County
General Fund	17,034,517	.237494
Jail Bond Fund	800,000	.011154
Road Bond Fund	2,300,000	.032066
Total	20,134,517	.280714

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

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

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Kent Weems	Rebecca Rossell	Susan Maline, CPA
TITLE /FIRM NAME	Chairperson	County Clerk	McChesney Martin Sagehorn, P.C.
TELEPHONE		308-537-4350	308-532-8850
EMAIL ADDRESS		rossellbj@co.lincoln.ne.us	susanmaline@cpas-mms.com

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

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

LINCOLN COUNTY

SUMMARY OF ALL FUNDS

	Actual 2024-2025 (Column 1)	Actual 2025-2026 (Column 2)	Proposed 2026-2027 (Column 3)	Adopted 2026-2027 (Column 4)
Disbursements and Transfers:				
Operating	27,486,712.00	27,992,507.00	34,055,883.00	34,055,883.00
Capital Outlay	5,840,396.00	4,786,897.00	19,151,815.00	19,151,815.00
Debt Service	2,768,235.00	1,149,609.00	6,805,393.00	6,805,393.00
Transfers Out <i>(Must agree to Transfers In Below)</i>	4,259,443.00	6,380,000.00	5,195,000.00	5,195,000.00
Total Disbursements and Transfers	40,354,786.00	40,309,013.00	65,208,091.00	65,208,091.00
Balance, Receipts and Transfers:				
Net Fund Balance	20,810,400.00	** 17,772,807.00	26,726,407.00	26,726,407.00
Intergovernmental Federal	1,019,280.00	2,276,089.00	2,766,323.00	2,766,323.00
Intergovernmental State	7,374,521.00	7,695,652.00	5,467,331.00	5,467,331.00
Intergovernmental Local	9,547,562.00	14,467,228.00	7,338,513.00	7,338,513.00
Personal and Real Property Taxes	15,171,589.00	18,443,644.00	20,134,517.00	20,134,517.00
Transfers In <i>(Must agree to Transfers Out Above)</i>	4,259,443.00	6,380,000.00	5,195,000.00	5,195,000.00
Total Resources Available	58,182,795.00	67,035,420.00	67,628,091.00	67,628,091.00
Balance Forward/Cash Reserve	17,828,009.00	26,726,407.00	2,420,000.00	2,420,000.00
Cash Reserve Percentage				6%

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

Validation Messages (MUST be corrected prior to submission to State Auditor):

- 1 OK
- 2 OK
- 3 OK
- 4 OK
- 5
- 6 OK
- 7 OK
- 8 OK
- 9 OK

Column 2 Beginning Net Fund Balance MUST Equal Column 1 Balance Forward/Cash Reserve

**** Voided transactions after budget submission - difference in fund balances**

LINCOLN COUNTY
Schedule of Budgeted Disbursements
For the Year Ended June 30, 2027

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	12,272,549.00	6,709,250.00		2,160,000.00	21,141,799.00
Public Safety - Law Enforcement	9,894,657.00	489,800.00	2,745,666.00		13,130,123.00
Public Safety - Other	657,924.00	696,038.00			1,353,962.00
Public Works - Highways & Roads	6,395,476.00	11,191,827.00	4,059,727.00		21,647,030.00
Public Works - Other	369,480.00	61,400.00		3,035,000.00	3,465,880.00
Public Health & Social Services	579,933.00	3,500.00			583,433.00
Culture and Recreation	877,972.00				877,972.00
Community Development	854,370.00				854,370.00
Miscellaneous	2,153,522.00				2,153,522.00
Business-type Activities:					
Airport					-
Nursing Home					-
Hospital					-
Historical Society					-
Solid Waste					-
Museum					-
Other					-
Total Disbursements & Transfers	34,055,883.00	19,151,815.00	6,805,393.00	5,195,000.00	65,208,091.00

NOTE: Total Disbursements must agree to Summary of All Funds

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

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

LINCOLN COUNTY
2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2025-2026 Total Property Tax Request (1) \$ 20,617,287.00

(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized

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
See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

134,503,856.00	/	6,634,662,176.00	=	2.03%	
2026 Growth Value		2025 Total Valuation		(14a)	371,349.13
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)					Increase due to Growth (14)

Inflation Percentage

		5.26%			
		(15a)		963,501.13	
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)					Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2026-2027 Property Taxes Budgeted For:

Approved Bonds	(16)	483,000.00
(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))		
Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2)	(17)	-
Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3)	(18)	-
County Attorneys	(19)	-
County Public Defenders	(20)	-
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-
Support of an interlocal agreement relating to public safety	(22)	-
Voter approved increase pursuant to § 13-3405 (MUST attach sample ballot language and certified election results)	(23)	-
Prior Year's Unused Property Tax Request Authority used this year (Cannot exceed amount on Supporting Schedule 1, line 1)	(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 (To Schedule 1, line 3) (28) 620.26
 (Line 26 - Line 27, MUST be greater than or equal to \$0.00)

LINCOLN COUNTY
2026-2027 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line	
Accumulated Unused Restricted Funds Authority from prior years (from prior year Schedule 1, line 4)	(1)	\$ 65,623.33
Less: Amount used this year (from Computation Form, line 24) (cannot exceed line 1)	(2)	-
Add: Unused Authority created this year (from Computation Form, line 28)	(3)	620.26
Total Unused Property Tax Request Authority subject to carryover limit (cannot be less than zero)	(4)	66,243.59
Calculation of carryover limit:		
2025-2026 Total Property Tax Request Authority (from prior year computation form, line 26)	(5)	20,617,521.33
Calculated Carryover Maximum (5% of line 5)	(6)	1,030,876.07
Unused Property Tax Request Authority Available for Future Years (lesser of line 4 or line 6 - cannot be less than zero)	(7)	66,243.59

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			\$ -
			-
			-
			-
			-
			-
Total Emergency Response Exception (must agree to Computation Form, line 17)			-

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	\$ -
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception (must agree to Computation Form, line 18)	-

LINCOLN COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	(Column B)	(Column C)	(Column D)	(Column E)	(Column F)
Countywide Entities					
County	17,034,517.00	3,100,000.00	7,172,623,934	0.237494	0.043220
Ag. Society	252,000.00	-	7,172,623,934	0.003513	0.000000
Historical Society	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.241007	

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

County levy limit		0.450000
County property taxes designated for interlocal agreements	2,368,976	0.033028
Other entities property taxes designated for interlocal agreements	-	0.000000
Total County Levy Authority (Cannot exceed 50 cents)		0.483028 (1)

Levy Limit Analysis

Countywide General Levy (Line 13)	0.241007
Fire District - Largest General Levy Authority granted by County Board	0.030000
Township - Largest General Levy Authority granted by County Board	0.000000
Cemetery District - Largest General Levy Authority granted by County Board	0.023408
Irrigation District - Largest General Levy Authority granted by County Board	0.000000
Drainage District - Largest General Levy Authority granted by County Board	0.000000
Rural Water District - Largest General Levy Authority granted by County Board	0.000000
Other Districts - Largest General Levy Authority granted by County Board	0.006985
Largest possible district levy	0.301400 (2)

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

LINCOLN COUNTY
COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES

Tax Year	Amount
2025	\$ 25,027,768.00
2024	\$ -
2023	\$ -

LINCOLN COUNTY

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 20,617,287.00
(Total Personal and Real Property Tax Required from prior year budget - Cover Page)

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

Real Growth Percentage Increase

$$\frac{134,503,856}{2026 \text{ Growth Value per Assessor}} \div \frac{6,634,662,176}{\text{Prior Year Total Property Valuation per Assessor}} = \underline{2.03} \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 4.03 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 830,876.67

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 21,448,163.67
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Total Property Tax Request (7) \$ 20,134,517.00
(Total Personal and Real Property Tax Required from Cover Page)

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

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

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

Lincoln County

0100 - General Fund

RECEIPTS

RECEIPTS SUMMARY

Code No.	Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated Receipts Ensuing Year 2026-2027		
				Officials Estimation	Board Proposed	Adopted
0100 GENERAL FUND				Fund	0100	GENERAL
271.00 Net Fund Balance, 71	4,260,410	2,895,004	3,401,325	5,638,723	5,638,723	5,638,723
FEDERAL REVENUE						
330.40 Federal Prisoner reimbursement			1,280,355	900,000	900,000	900,000
330.41 Transportation for Federal Prisoners	16,905	25,152	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
331.01 Child Support Enf - Dist Court	86,024	69,888	53,446	60,000	60,000	60,000
331.02 Child Support Enf - Co Attny	249,200	436,185	371,658	300,000	300,000	300,000
339.01 Sheriff - NOHS Grants	51,553	79,357	49,282	150,000	150,000	150,000 *
339.05 Medical Reserve Corp	18,750			1,057	1,057	1,057
339.06 Emergency Management Grants	413,697	379,706	365,622	545,266	545,266	545,266
339.11 Victim Witness Grant	38,508	8,992		-	-	-
BUILD Grant				750,000	750,000	750,000
	894,637	1,019,280	2,225,035	2,766,323	2,766,323	2,766,323
STATE REVENUE						
340.03 Community Connection monies	193,296	172,523	100,664	173,000	173,000	173,000
341.20 Extension Office Reimbursement	15,493	16,565	17,567	17,000	17,000	17,000
341.30 State prisoner reimbursement				-	-	-
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	140,274	138,000	138,000	138,000
345.03 Airline Tax	15,958	12,449	13,807	14,000	14,000	14,000
346.01 Pro-rate motor vehicle	27,235	38,655	41,771	40,000	40,000	40,000
346.02 Carline Tax	45,187	42,615	32,468	35,000	35,000	35,000
TOTAL State Rev	1,736,367	2,086,006	2,208,012	417,000	417,000	417,000

Lincoln County

RECEIPTS

RECEIPTS SUMMARY

Code No.		Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated Receipts Ensuing Year 2026-2027		
					Officials Estimation	Board Proposed	Adopted
0100	GENERAL FUND				Fund	0100	GENERAL
	LOCAL REVENUE						
304.00	Motor vehicle tax	1,550,077	1,649,757	1,701,132	1,700,000	1,700,000	1,700,000
318.01	Occupation tax on Liq. Permit	7,930	7,950	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	15,727	11,000	11,000	11,000
325.06	Right-of-way permits	32,625	13,582	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
352.01	Dundy Co Emergency Mgmt Fee	32,078	37,708	35,365	34,810	34,810	34,810
352.02	Hitchcock Co Emergency Mgmt Fee	27,478	32,189	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	32,948	30,000	30,000	30,000
353.03	In lieu of tax-Housing Auth	9,331	12,474	15,018	14,000	14,000	14,000
	TOTAL Local revenue	1,718,215	1,850,468	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	21,107	20,000	20,000	20,000
360.02	Motor vehicle registration	189,784	168,084	172,706	170,000	170,000	170,000
360.04	Redemption fee	4,070	3,256	2,695	2,000	2,000	2,000
360.05	Distress warrant	456	322	384	2,000	2,000	2,000
360.06	Tax sale fee	4,275	4,300	3,615	3,500	3,500	3,500
360.07	Advertising fee	2,030	1,785	5,140	4,000	4,000	4,000
360.09	Filing feesPolitical cand.	1,871		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	82,433	80,000	80,000	80,000
361.03	Sales tax comm	31,772	33,048	32,688	30,000	30,000	30,000
361.08	Motor vehicle fee commission	54,663	57,985	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	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	1,211,074	1,146,750	1,146,750	1,146,750

Lincoln County

RECEIPTS

RECEIPTS SUMMARY

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

Lincoln County

RECEIPTS

RECEIPTS SUMMARY

Code No.		Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated Receipts Ensuing Year 2026-2027		
					Officials Estimation	Board Proposed	Adopted
0100	GENERAL FUND				Fund	0100	GENERAL
	County Sheriff						
395.01	Service fees	75,276	74,597	88,853	80,000	80,000	80,000
395.02	Mileage & costs	16,525	22,455	16,396	16,000	16,000	16,000
395.03	Law Enforcement service contracts	93,606	109,119	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	208,759	200,000	200,000	200,000
395.10	Motor vehicle inspect fee	21,210	22,830	22,730	22,000	22,000	22,000
395.13	Handgun application fee	2,045	2,045	1,745	2,000	2,000	2,000
395.14	Fingerprint charge	1,172	532	516	500	500	500
395.16	Sale of abandoned vehicle	5,340	3,360	7,960	3,000	3,000	3,000
395.20	Co Court/Work Release Program	9,855	3,840	6,080	6,000	6,000	6,000
392.25	Donations	-		10,000		-	-
		977,148	1,134,299	488,863	453,500	453,500	453,500
	County Attorney						
396.01	Fees collections	220	70	110	100	100	100
396.08	Diversion	10,600	27,000	29,400	20,000	20,000	20,000
396.50	Incentive paychild supp	-	-			-	-
		10,820	27,070	29,510	20,100	20,100	20,100
	Other revenue						
406.02	Jail Commissary	171,322	150,706	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	202,379	195,000	195,000	195,000
450.05	Internet Services - Profit Inmate	11,824				-	-
470.01	Overload fines	14,996	17,694	22,775	20,000	20,000	20,000
474.01	Probation District	113,560	84,185	94,788	90,000	90,000	90,000

Lincoln County

RECEIPTS

RECEIPTS SUMMARY

Code No.	Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated Receipts Ensuing Year 2026-2027		
				Officials Estimation	Board Proposed	Adopted
0100 GENERAL FUND				Fund	0100	GENERAL
Other revenue (Continued)						
476.02 Animal Predator Fees	31,976	65,610	102,281	75,000	75,000	75,000
480.01 Weed Spraying Assessments	58,942	67,313	47,711	55,000	55,000	55,000
500.01 Leases rental property			1,500	1,500	1,500	1,500
500.04 Cable franchise fees	34,616	30,771	25,583	25,000	25,000	25,000
510.01 Interest on Investmnt	633,331	811,750	718,430	700,000	700,000	700,000
306.00 Interest on taxes	25,558	28,191	34,236	30,000	30,000	30,000
532.03 Refund/Misc Social Security	1,200	2,300	4,800	1,000	1,000	1,000
532.08 Joint Public Hearing Reimbursements	3,394	856	474	2,000	2,000	2,000
540.01 Misc revenue	322,034	68,836	37,565	25,000	25,000	25,000
					-	-
	1,662,027	1,512,540	1,469,945	1,394,500	1,394,500	1,394,500
TOTAL Fees & Other Local	4,149,957	4,166,585	3,681,105	3,496,470	3,496,470	3,496,470
TOTAL REVENUES	8,499,176	9,122,339	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	13,477,707	14,248,877	14,248,877	14,248,877
305.00 TOTAL PROPERTY TAXES	12,858,255	13,568,314	15,969,732	17,034,517	17,034,517	17,034,517
TOTAL REVENUE AVAILABLE	25,617,841	26,585,657	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

DISBURSEMENTS

DISBURSEMENTS/REQUIREMENTS

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

601-00

**COUNTY BOARD
Personal Services**

		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Actual Budget 2026-2027	Explanation
1-0100	Official's Salary	\$189,805.20	\$195,016.45	\$205,000.00	\$201,360.00	\$205,000.00	\$205,000.00	\$205,000.00	
1-0203	Overtime/Special	\$200.97	\$96.02	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	
1-0301	Administrative Salary	\$56,475.93	\$58,505.28	\$70,000.00	\$63,011.31	\$70,000.00	\$70,000.00	\$70,000.00	
1-0502	Holiday Pay	\$2,891.82	\$3,278.92	\$4,000.00	\$2,897.48	\$3,500.00	\$3,500.00	\$3,500.00	
1-0801	Workmans's Comp	\$0.00	\$0.00	\$0.00	\$0.00				
	PERSONAL SERVICES TOTAL	\$249,373.92	\$256,896.67	\$279,500.00	\$267,268.79	\$279,000.00	\$279,000.00	\$279,000.00	
	Operating Expenses								
2-0100	Postal Service	\$0.00	\$201.00	\$0.00	\$0.00				
2-0200	Telephone Service	\$0.00	\$0.00	\$0.00	\$0.00				
2-1701	Meals	\$87.08	\$0.00	\$500.00	\$68.00	\$500.00	\$500.00	\$500.00	
2-1702	Lodging	\$2,192.78	\$1,899.65	\$5,500.00	\$3,885.23	\$5,500.00	\$5,500.00	\$5,500.00	
2-1703	Travel Expense Commerical	\$560.78	\$0.00	\$0.00	\$0.00				
2-1704	Travel Allowance	\$6,589.29	\$11,923.03	\$15,000.00	\$6,112.86	\$7,000.00	\$7,000.00	\$7,000.00	
2-1801	Dues, Sub., Registration, Etc	\$3,236.65	\$1,734.90	\$3,500.00	\$2,455.00	\$3,500.00	\$3,500.00	\$3,500.00	
	OPERATING EXPENSES TOTAL	\$12,666.58	\$15,758.58	\$24,500.00	\$12,521.09	\$16,500.00	\$16,500.00	\$16,500.00	
	Supplies and Materials								
3-0101	Supplies - Office	\$195.07	\$725.63	\$500.00	\$867.03	\$500.00	\$500.00	\$500.00	
3-0118	Stationery/Envelopes	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	
	SUPPLIES AND MATERIALS TOTAL	\$195.07	\$725.63	\$1,000.00	\$867.03	\$1,000.00	\$1,000.00	\$1,000.00	
	Capital Outlay								
5-0500	New Equipment	\$1,615.85	\$223.07	\$0.00	\$139.74				
5-0700	Furniture	\$291.20	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	
	CAPITAL OUTLAY TOTAL	\$1,907.05	\$223.07	\$500.00	\$139.74	\$500.00	\$500.00	\$500.00	
	TOTAL EXPENDITURES	\$264,142.62	\$273,603.95	\$305,500.00	\$280,796.65	\$297,000.00	\$297,000.00	\$297,000.00	

Do you expect to receive or spend any grant funds this year?

To the County Board:

YES

NO

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

County Board

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

602-00

COUNTY CLERK

		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Actual Budget 2026-2027	Explanation
Personal Services									
1-0100	Official's Salary	\$94,143.06	\$96,967.02	\$99,876.00	\$99,876.00	\$105,543.00	\$105,543.00	\$105,543.00	
1-0201	Deputy's Salary	\$68,091.91	\$71,717.34	\$71,910.00	\$71,949.12	\$75,991.00	\$75,991.00	\$75,991.00	
1-0203	Overtime/Special	\$10,973.12	\$11,033.05	\$15,000.00	\$680.45	\$20,000.00	\$20,000.00	\$20,000.00	
1-0305	Regular Time Salary - Clerical	\$119,918.25	\$134,325.76	\$171,200.00	\$183,274.87	\$202,000.00	\$202,000.00	\$202,000.00	
1-0405	Part-Time Salary - Clerical	\$13,652.00	\$30,900.00	\$20,000.00	\$9,279.25	\$20,000.00	\$20,000.00	\$20,000.00	
1-0409	Part-Time - Election Board - Help	\$26,667.50	\$30,504.00	\$40,000.00	\$30,567.13	\$40,000.00	\$40,000.00	\$40,000.00	
1-0502	Holiday Pay	\$7,732.19	\$7,985.80	\$9,000.00	\$8,319.19	\$9,500.00	\$9,500.00	\$9,500.00	
1-0801	Workman's Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	PERSONAL SERVICES TOTAL	\$341,178.03	\$383,432.97	\$426,986.00	\$403,946.01	\$473,034.00	\$473,034.00	\$473,034.00	
Operating Expenses									
2-0100	Postal Service	\$1,815.82	\$3,697.44	\$2,500.00	\$4,186.32	\$4,200.00	\$4,200.00	\$4,200.00	
2-1100	GIS	\$0.00	\$3,375.00	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	
2-1101	Data Pro-Ballot Preparation	\$25,462.10	\$19,841.41	\$29,000.00	\$11,445.67	\$29,000.00	\$29,000.00	\$29,000.00	
2-1200	Office Equipment - Repair	\$0.00	\$1,628.75	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
2-1701	Meals	\$549.85	\$41.77	\$500.00	\$268.64	\$500.00	\$500.00	\$500.00	
2-1702	Lodging	\$1,664.58	\$914.65	\$1,500.00	\$1,214.75	\$1,500.00	\$1,500.00	\$1,500.00	
2-1704	County Clerk's Mileage/Travel	\$1,024.67	\$848.00	\$1,200.00	\$659.50	\$1,200.00	\$1,200.00	\$1,200.00	
2-1711	Election Mileage	\$2,549.42	\$2,055.92	\$3,000.00	\$2,419.55	\$3,000.00	\$3,000.00	\$3,000.00	
2-1801	Dues, Sub., Reg., ETC.	\$555.00	\$4,872.57	\$3,000.00	\$646.81	\$3,000.00	\$3,000.00	\$3,000.00	
2-1808	Deliver Election Supplies	\$2,500.00	\$2,680.00	\$3,000.00	\$2,850.00	\$3,000.00	\$3,000.00	\$3,000.00	
2-2000	Printing of Election Ballots	\$23,576.51	\$10,222.52	\$30,000.00	\$20,463.60	\$30,000.00	\$30,000.00	\$30,000.00	
2-2544	Maintenance Agreements	\$5,958.26	\$3,507.75	\$6,000.00	\$6,887.11	\$6,000.00	\$6,000.00	\$6,000.00	
	OPERATING EXPENSES TOTAL	\$65,656.21	\$53,685.78	\$84,700.00	\$51,041.95	\$86,400.00	\$86,400.00	\$86,400.00	
Supplies and Materials									
3-0101	Supplies - Office	\$7,018.29	\$10,558.27	\$7,000.00	\$6,555.07	\$7,000.00	\$7,000.00	\$7,000.00	
3-0113	Supplies- Election	\$5,168.93	\$5,738.50	\$10,000.00	\$14,064.93	\$10,000.00	\$10,000.00	\$10,000.00	
3-0118	Stationery/Envelopes	\$604.31	\$1,227.35	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	
	SUPPLIES AND MATERIALS TOTAL	\$12,791.53	\$17,524.12	\$18,200.00	\$20,620.00	\$18,200.00	\$18,200.00	\$18,200.00	
Equipment Rental									
4-0502	Rental - Voting Places	\$1,150.00	\$1,650.00	\$1,650.00	\$1,300.00	\$1,650.00	\$1,650.00	\$1,650.00	
	EQUIPMENT RENTAL	\$1,150.00	\$1,650.00	\$1,650.00	\$1,300.00	\$1,650.00	\$1,650.00	\$1,650.00	
Capital Outlay									
5-0500	New Office Equipment	\$6,009.34	\$1,965.66	\$2,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
5-0700	New Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-0900	Voting Equipment	\$0.00	\$419.94	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	
	CAPITAL OUTLAY TOTAL	\$6,009.34	\$2,385.60	\$4,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	
	TOTAL EXPENDITURES	\$426,785.11	\$458,678.47	\$535,536.00	\$476,907.96	\$582,284.00	\$582,284.00	\$582,284.00	

Do you expect to receive or spend any grant funds this year?

To the County Board:

YES

NO

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

COUNTY CLERK

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

603-00	COUNTY TREASURER	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Actual Budget 2026-2027	Explanation
Personal Services									
1-0100	Official's Salary	\$79,718.04	\$82,109.52	\$85,820.00	\$84,572.52	\$92,920.00	\$92,920.00	\$92,920.00	
1-0201	Deputy's Salary	\$56,304.83	\$63,721.71	\$61,795.00	\$60,892.20	\$66,905.00	\$66,905.00	\$66,905.00	
1-0203	Overtime/Special	\$244.03	\$362.54	\$1,000.00	\$59.45	\$1,000.00	\$1,000.00	\$1,000.00	
1-0305	Regular Time Salary - Clerical	\$305,687.27	\$302,022.46	\$445,000.00	\$386,068.77	\$440,000.00	\$440,000.00	\$440,000.00	
1-0405	Part-Time Salary - Clerical	\$1,087.50	\$4,283.76	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	
1-0502	Holiday Pay	\$15,891.43	\$15,833.63	\$18,500.00	\$18,166.58	\$19,000.00	\$19,000.00	\$19,000.00	
1-0801	Workman's Comp	\$0.00	\$0.00	\$0.00	\$0.00				
	PERSONAL SERVICES TOTAL	\$458,933.10	\$468,333.62	\$616,115.00	\$549,759.52	\$623,825.00	\$623,825.00	\$623,825.00	
Operating Expenses									
2-1200	Office Equipment - Repair	\$2,451.31	\$3,162.99	\$3,300.00	\$3,708.93	\$3,500.00	\$3,500.00	\$3,500.00	
2-1701	Meals	\$17.54	\$45.40	\$200.00	\$294.64	\$300.00	\$300.00	\$300.00	
2-1702	Lodging	\$674.85	\$1,819.84	\$2,000.00	\$1,817.03	\$2,000.00	\$2,000.00	\$2,000.00	
2-1704	Mileage Allowance	\$1,043.34	\$1,639.42	\$1,800.00	\$1,900.15	\$2,000.00	\$2,000.00	\$2,000.00	
2-1801	Dues, Sub., Reg., ETC.	\$849.18	\$1,907.75	\$1,500.00	\$1,534.25	\$1,500.00	\$1,500.00	\$1,500.00	
	OPERATING EXPENSES TOTAL	\$5,036.22	\$8,575.40	\$8,800.00	\$9,255.00	\$9,300.00	\$9,300.00	\$9,300.00	
Supplies and Materials									
3-0101	Supplies - Office	\$8,739.50	\$11,892.96	\$13,000.00	\$12,206.17	\$13,000.00	\$13,000.00	\$13,000.00	
3-0118	Stationery/Envelopes	\$5,088.74	\$3,850.28	\$5,000.00	\$4,681.33	\$5,000.00	\$5,000.00	\$5,000.00	
3-0128	Data Processing	\$4,879.72	\$23,314.23	\$25,000.00	\$24,975.75	\$28,000.00	\$28,000.00	\$28,000.00	
	SUPPLIES AND MATERIALS TOTAL	\$18,707.96	\$39,057.47	\$43,000.00	\$41,863.25	\$46,000.00	\$46,000.00	\$46,000.00	
Capital Outlay									
5-0315	Data Processing Equipment	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	
5-0500	Office Equipment	\$5,410.84	\$184.30	\$4,000.00	\$3,999.78	\$4,000.00	\$4,000.00	\$4,000.00	
5-0700	Furniture	\$8,916.23	\$1,676.53	\$3,000.00	\$526.55	\$3,000.00	\$3,000.00	\$3,000.00	
	CAPITAL OUTLAY TOTAL	\$14,327.07	\$1,860.83	\$8,500.00	\$4,526.33	\$8,500.00	\$8,500.00	\$8,500.00	
	TOTAL EXPENDITURES	\$497,004.35	\$517,827.32	\$676,415.00	\$605,404.10	\$687,625.00	\$687,625.00	\$687,625.00	

Do you expect to receive or spend any grant funds this year?

To the County Board:

YES

NO

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2025 and ending June 30, 2026 as indicated above.

Dated: _____

COUNTY TREASURER

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

604-00

REGISTER OF DEEDS

	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
Personal Services								
1-0100 Official's Salary	\$75,922.08	\$78,199.56	\$81,735.00	\$80,545.02	\$88,495.00	\$88,495.00	\$88,495.00	
1-0201 Deputy's Salary	\$52,784.70	\$56,078.42	\$58,850.00	\$57,992.40	\$63,716.00	\$63,716.00	\$63,716.00	
1-0203 Overtime/Special	\$0.00	\$0.00	\$2,800.00	\$0.00	\$2,800.00	\$2,800.00	\$2,800.00	
1-0305 Regular Time Salary - Clerical	\$61,564.88	\$62,463.79	\$96,900.00	\$74,483.38	\$129,720.00	\$129,720.00	\$129,720.00	
1-0405 Part-Time Salary - Clerical	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	
1-0502 Holiday Pay	\$5,018.52	\$4,160.61	\$6,000.00	\$3,466.50	\$6,000.00	\$6,000.00	\$6,000.00	
1-0801 Workman's Comp	\$0.00							
PERSONAL SERVICES TOTAL	\$195,290.18	\$200,902.38	\$249,285.00	\$216,487.30	\$293,731.00	\$293,731.00	\$293,731.00	
Operating Expenses								
2-0100 Postal Service	\$0.00	\$0.00	\$0.00	\$0.00				
2-1200 Office Equipment - Repair	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	
2-1701 Meals	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	
2-1702 Lodging	\$0.00	\$0.00	\$1,200.00	\$189.00	\$1,200.00	\$1,200.00	\$1,200.00	
2-1704 Mileage Allowance	\$0.00	\$0.00	\$1,000.00	\$287.70	\$1,000.00	\$1,000.00	\$1,000.00	
2-1801 Dues, Sub., Registration, ETC.	\$50.00	\$210.00	\$500.00	\$235.00	\$500.00	\$500.00	\$500.00	
2-2000 Printing & Publishing	\$0.00	\$574.35	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00	
2-7000 Microfilming	\$0.00	\$0.00	\$0.00	\$0.00				
OPERATING EXPENSES TOTAL	\$50.00	\$784.35	\$3,500.00	\$711.70	\$3,500.00	\$3,500.00	\$3,500.00	
Supplies and Materials								
3-0101 Supplies - Office	\$433.24	\$126.51	\$1,000.00	\$213.21	\$1,000.00	\$1,000.00	\$1,000.00	
3-0118 Stationery/Envelopes	\$182.25	\$0.00	\$600.00	\$66.47	\$600.00	\$600.00	\$600.00	
SUPPLIES AND MATERIALS TOTAL	\$615.49	\$126.51	\$1,600.00	\$279.68	\$1,600.00	\$1,600.00	\$1,600.00	
Capital Outlay								
5-0315 Data Processing Equipment	\$0.00	\$0.00	\$0.00	\$0.00				
5-0500 Office Equipment	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	
CAPITAL OUTLAY TOTAL	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	
TOTAL EXPENDITURES	\$195,955.67	\$201,813.24	\$256,385.00	\$217,478.68	\$300,831.00	\$300,831.00	\$300,831.00	

Do you expect to receive or spend any grant funds this year?

NO

YES

To the County Board:

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

605-00

COUNTY ASSESSOR		Actual Expenses	Actual Expenses	Budgeted Expenses	Actual Expenses	Requested Budget	Proposed Budget	Adopted Budget	Explanation
		2023-2024	2024-2025	2025-2026	2024-2025	2025-2026	2025-2026	2025-2026	
Personal Services									
1-0100	Official's Salary	\$79,718.04	\$82,109.52	\$84,575.00	\$84,572.46	\$96,340.00	\$96,340.00	\$96,340.00	
1-0201	Deputy's Salary	\$57,552.99	\$61,073.78	\$63,445.00	\$63,429.42	\$72,255.00	\$72,255.00	\$72,255.00	
1-0203	Overtime	\$831.78	\$211.46	\$20,530.00	\$241.96	\$30,145.00	\$30,145.00	\$30,145.00	
1-0305	Regular Time Salary - Clerical	\$209,292.36	\$222,676.02	\$205,374.00	\$246,437.62	\$220,290.00	\$220,290.00	\$220,290.00	
1-0312	Regular Time Salary - Appraisers	\$119,564.74	\$119,072.27	\$181,099.00	\$128,302.95	\$190,045.00	\$190,045.00	\$190,045.00	
1-0412	Part-Time Salary - Appraiser	\$0.00	\$0.00	\$0.00	\$0.00	\$19,000.00	\$19,000.00	\$19,000.00	
1-0502	Holiday Pay	\$16,836.19	\$19,091.52	\$20,450.00	\$17,504.91				
1-0801	Workman's Comp								
PERSONAL SERVICES TOTAL		\$483,796.10	\$504,234.57	\$575,473.00	\$540,489.32	\$628,075.00	\$628,075.00	\$628,075.00	
Operating Expenses									
2-1012	Publishing	\$0.00	\$0.00	\$0.00	\$0.00				
2-1200	Office Equipment - Repair	\$0.00	\$0.00	\$0.00	\$0.00				
2-1701	Meals	\$64.37	\$557.16	\$800.00	\$295.70	\$800.00	\$800.00	\$800.00	
2-1702	Lodging	\$1,079.55	\$2,726.25	\$4,000.00	\$2,159.20	\$3,500.00	\$3,500.00	\$3,500.00	
2-1704	Mileage Allowance	\$1,788.48	\$969.70	\$3,000.00	\$853.05	\$2,500.00	\$2,500.00	\$2,500.00	
2-1709	County Vehicle Gas	\$1,471.38	\$822.19	\$3,000.00	\$330.22	\$3,000.00	\$3,000.00	\$3,000.00	
2-1801	Dues, Sub., Reg., ETC.	\$4,691.00	\$2,498.85	\$5,800.00	\$1,940.64	\$4,800.00	\$4,800.00	\$4,800.00	
2-2000	Printing & Publishing	\$11,457.96	\$11,766.49	\$14,000.00	\$12,862.89	\$14,000.00	\$14,000.00	\$14,000.00	
2-3900	Contract for Reappraisal	\$190.00	\$200.00	\$210.00	\$200.00	\$210.00	\$210.00	\$210.00	
OPERATING EXPENSES TOTAL		\$20,742.74	\$19,540.64	\$30,810.00	\$18,641.70	\$28,810.00	\$28,810.00	\$28,810.00	
Supplies and Materials									
3-0101	Supplies - Office	\$2,744.48	\$1,949.54	\$4,000.00	\$2,764.40	\$4,000.00	\$4,000.00	\$4,000.00	
3-0128	Supplies - Data Processing	\$0.00	\$0.00	\$0.00	\$0.00				
SUPPLIES AND MATERIALS TOTAL		\$2,744.48	\$1,949.54	\$4,000.00	\$2,764.40	\$4,000.00	\$4,000.00	\$4,000.00	
Capital Outlay									
5-0315	Data Processing Equipment	\$1,019.42	\$0.00	\$0.00	\$0.00				
5-0301	County Vehicle Expenses	\$888.44	\$2,954.07	\$5,000.00	\$487.33	\$3,000.00	\$3,000.00	\$3,000.00	
5-0500	Office Equipment	\$6,417.75	\$1,371.52	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	
5-1309	Data Processing Software	\$46,182.00	\$50,507.00	\$54,000.00	\$48,225.00	\$52,000.00	\$52,000.00	\$52,000.00	
CAPITAL OUTLAY TOTAL		\$54,507.61	\$54,832.59	\$62,000.00	\$48,712.33	\$58,000.00	\$58,000.00	\$58,000.00	
TOTAL EXPENDITURES		\$561,790.93	\$580,557.34	\$672,283.00	\$610,607.75	\$718,885.00	\$718,885.00	\$718,885.00	

Do you expect to receive or spend any grant funds this year?

To the County Board:

YES

NO

Receive

Spend

Request is

Dated: _____

COUNTY
ASSESSOR

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

608-00	PLANNING COMMISSION	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027
--------	---------------------	------------------------------	------------------------------	--------------------------------	------------------------------	-------------------------------	------------------------------	-----------------------------

Operating Expenses

2-0100	Postal Service	\$0.00	\$0.00	78.00	\$78.00	82.00	82.00	82.00
2-1100	GIS Contract	\$835.00	\$835.00	835.00	\$835.00	835.00	835.00	835.00
2-1200	Office Equipment - Repair	\$0.00	\$0.00	0.00	\$0.00	2,000.00	2,000.00	2,000.00
2-1701	Meals	\$19.88	\$25.02	160.00	\$19.06	300.00	300.00	300.00
2-1702	Lodging	\$0.00	\$749.70	1,800.00	\$749.70	2,500.00	2,500.00	2,500.00
2-1703	Travel Expense - Commercial	\$0.00	\$0.00	0.00	\$0.00			
2-1704	Mileage Allowance	\$1,689.78	\$1,319.31	2,500.00	\$2,032.18	3,500.00	3,500.00	3,500.00
2-1801	Dues, Sub., Reg., ETC.	\$1,177.99	\$1,080.99	1,500.00	\$1,228.99	1,500.00	1,500.00	1,500.00
2-2000	Printing & Publishing	\$237.57	\$130.27	400.00	\$277.06	400.00	400.00	400.00
2-2502	Comp Plan	\$51,568.05	\$12,938.51	10,000.00	\$9,795.77	0.00	0.00	0.00
2-4405	Planning Contract	\$41,835.00	\$43,508.00	45,248.00	\$45,248.00	47,059.00	47,059.00	47,059.00
	OPERATING EXPENSES TOTAL	\$97,363.27	\$60,586.80	62,521.00	\$60,263.76	58,176.00	58,176.00	58,176.00

Supplies and Materials

3-0101	Supplies - Office	\$117.98	\$418.67	700.00	\$33.37	700.00	700.00	700.00
3-0118	Stationery/Envelopes	\$0.00	\$0.00	0.00	\$0.00	0.00	0.00	0.00
3-0128	Supplies - Data Processing	\$0.00	\$0.00	0.00	\$0.00	0.00	0.00	0.00
	SUPPLIES AND MATERIALS TOTAL	\$117.98	\$418.67	700.00	\$33.37	700.00	700.00	700.00

TOTAL EXPENDITURES	\$97,481.25	\$61,005.47	\$63,221.00	\$60,297.13	\$58,876.00	\$58,876.00	\$58,876.00
--------------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------

Do you expect to receive or spend any grant funds this year?

YES

NO

To the County Board:

Receive

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

PLANNING COMMISSION

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

610-00		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
	INFORMATION TECHNOLOGY								
	Operating Expenses								
2-1100	ISP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1101	MIPS	\$34,373.28	\$33,783.36	\$36,000.00	\$35,526.37	\$46,160.00	\$46,160.00	\$46,160.00	
2-1102	Contract Services	\$97,174.42	\$127,635.49	\$149,800.00	\$85,182.64	\$111,015.00	\$111,015.00	\$111,015.00	
2-1704	Mileage Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	OPERATING EXPENSES TOTAL	\$131,547.70	\$161,418.85	\$185,800.00	\$120,709.01	\$157,175.00	\$157,175.00	\$157,175.00	
	Supplies and Materials								
3-0101	Supplies - Office	\$0.00	\$0.00	\$125.00	\$61.01	\$125.00	\$125.00	\$125.00	
3-0128	Other Office Supplies	\$1,248.62	\$16,906.75	\$5,500.00	\$12,300.31	\$10,000.00	\$10,000.00	\$10,000.00	
	SUPPLIES AND MATERIALS TOTAL	\$1,248.62	\$16,906.75	\$5,625.00	\$12,361.32	\$10,125.00	\$10,125.00	\$10,125.00	
	Capital Outlay								
5-0300	Equipment	\$41,164.69	\$51,236.24	\$36,750.00	\$59,491.19	\$94,585.00	\$94,585.00	\$94,585.00	
5-0312	GIS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-0315	AS400	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-1103	Server	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-1305	IT Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-1309	Software	\$22,032.68	\$21,877.50	\$49,800.00	\$25,459.44	\$35,990.00	\$35,990.00	\$35,990.00	
	CAPITAL OUTLAY TOTAL	\$63,197.37	\$73,113.74	\$86,550.00	\$84,950.63	\$130,575.00	\$130,575.00	\$130,575.00	
	TOTAL EXPENDITURES	\$195,993.69	\$251,439.34	\$277,975.00	\$218,020.96	\$297,875.00	\$297,875.00	\$297,875.00	

Do you expect to receive or spend any grant funds this year?

YES

NO

To the County Board:

Receive

Spent

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

INFORMATION TECHNOLOGY

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

616-00

ADV - INS - BONDS - ETC

Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027
------------------------------	------------------------------	--------------------------------	------------------------------	-------------------------------	------------------------------	-----------------------------

Explanation

Personal Services

1-0801	Workers Compensation Insurance	\$462,138.00	\$359,742.00	\$270,540.00	\$323,199.00	\$292,000.00	\$292,000.00	\$292,000.00	
1-0803	Insurance Premium - Group	\$2,005,190.86	\$2,073,375.56	\$2,400,000.00	\$2,204,953.82	\$2,400,000.00	\$2,400,000.00	\$2,400,000.00	
1-0804	Life Insurance	\$2,556.52	\$3,120.73	\$4,000.00	\$6,504.07	\$7,000.00	\$7,000.00	\$7,000.00	
1-0805	Disability	\$0.00	\$0.00	\$0.00	\$704.43	\$1,000.00	\$1,000.00	\$1,000.00	
1-0806	Wellness Program Admin Costs	\$0.00	\$13,536.86	\$14,000.00	\$10,136.75	\$14,000.00	\$14,000.00	\$14,000.00	
1-0808	Cash In Lieu- Health	\$178,400.00	\$255,500.00	\$300,000.00	\$258,500.00	\$275,000.00	\$275,000.00	\$275,000.00	
1-0809	Dental Insurance	\$37,394.64	\$37,829.85	\$42,000.00	\$34,395.15	\$38,000.00	\$38,000.00	\$38,000.00	
1-0810	MASA Progam	\$21,762.50	\$23,800.00	\$25,000.00	\$22,232.50	\$25,000.00	\$25,000.00	\$25,000.00	
1-0813	HSA Contributions	\$0.00	\$28,660.00	\$35,000.00	\$35,595.00	\$108,000.00	\$108,000.00	\$108,000.00	
1-1611	Employee Benefit Premium Refunds	\$1,634.88	\$510.80	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
1-9900	Misc Personal Services				\$0.00	\$0.00	\$0.00	\$0.00	
1-1601	Cobra Premiums	\$0.00	\$220.28	\$1,000.00	\$529.87	\$1,000.00	\$1,000.00	\$1,000.00	
	PERSONAL SERVICES TOTAL	\$2,709,077.40	\$2,796,296.08	\$3,095,540.00	\$2,896,750.59	\$3,161,000.00	\$3,161,000.00	\$3,161,000.00	

Operating Expenses

2-0601	Insurance - General Liability	\$403,079.46	\$477,445.63	\$438,320.00	\$491,284.45	\$558,000.00	\$558,000.00	\$558,000.00	
2-0612	Insurance Adjustment/Audit					\$60,000.00	\$60,000.00	\$60,000.00	
2-2000	Printing & Publishng	\$32,573.56	\$13,891.38	\$33,000.00	\$14,243.30	\$25,000.00	\$25,000.00	\$25,000.00	
2-9900	Insurance/Miscellaneous	\$5,432.45	\$0.00	\$7,500.00	\$463.60	\$7,500.00	\$7,500.00	\$7,500.00	
2-9100	Insurance Consultant	\$0.00	\$2,737.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	OPERATING EXPENSES TOTAL	\$441,085.47	\$494,074.51	\$478,820.00	\$505,991.35	\$650,500.00	\$650,500.00	\$650,500.00	

TOTAL EXPENDITURES	\$3,150,162.87	\$3,290,370.59	\$3,574,360.00	\$3,402,741.94	\$3,811,500.00	\$3,811,500.00	\$3,811,500.00
--------------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

Do you expect to receive or spend any grant funds this year?

YES

NO

To the County Board:

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

ADV - INS - BONDS - ETC

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

618-00		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
FEDERAL PAYROLL (O.A.S.I.)									
Personal Services									
1-1000	O.A.S.I., (County's Share - General)	\$660,535.32	\$712,441.14	\$769,000.00	\$740,518.26	\$793,000.00	\$793,000.00	\$793,000.00	Went over due to NPERS Makeup Contributions
	PERSONAL SERVICES TOTAL	\$660,535.32	\$712,441.14	\$769,000.00	\$740,518.26	\$793,000.00	\$793,000.00	\$793,000.00	
TOTAL EXPENDITURES		\$660,535.32	\$712,441.14	\$769,000.00	\$740,518.26	\$793,000.00	\$793,000.00	\$793,000.00	

Do you expect to receive or spend any grant funds this year?
To the County Board: _____ YES _____ NO
Receive _____ Spend _____

Dated: _____ Office **FEDERAL PAYROLL** Signature of Officer: _____

621-00

CLERK OF DISTRICT COURT

Actual Expenses
2023-2024Actual Expenses
2024-2025Budgeted Expenses
2025-2026Actual Expenses
2025-2026Requested Budget
2026-2027Proposed Budget
2026-2027Adopted Budget
2026-2027

Explanation

Personal Services									
1-0100	Official's Salary	79,717.98	82,109.46	84,572.00	84,572.46	93,000.00	93,000.00	93,000.00	
1-0201	Deputy's Salary	55,175.19	60,569.84	60,890.00	62,161.60	67,000.00	67,000.00	67,000.00	
1-0202	Deputy Salary-Other	36,461.61	27,440.32	0.00	0.00	0.00	0.00	0.00	
1-0203	Overtime/Special	83.26	14.23	200.00	0.00	0.00	0.00	0.00	
1-0305	Regular Time Salary - Clerical	108,364.51	118,589.02	121,400.00	110,161.27	118,000.00	118,000.00	118,000.00	
1-0327	Mental Health Board - Salary	5,550.00	8,575.00	15,000.00	9,000.00	15,000.00	15,000.00	15,000.00	
1-0502	Holiday Pay	9,287.84	9,778.32	12,000.00	5,135.44	10,000.00	10,000.00	10,000.00	
1-0803	EMPA Life Insurance	15.38	100.00	300.00	0.00	0.00	0.00	0.00	
1-0804	Life Insurance	90.00	572.26	1,200.00	0.00	0.00	0.00	0.00	
PERSONAL SERVICES TOTAL		\$294,745.77	\$307,748.45	\$295,562.00	\$271,030.77	\$303,000.00	\$303,000.00	\$303,000.00	
Operating Expenses									
2-0100	Postal Service	\$2,457.90	\$2,430.43	\$4,000.00	\$1,774.18	\$4,000.00	\$4,000.00	\$4,000.00	
2-1100	Data Processing Costs - Computer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1200	Office Equipment Repair	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	
2-1600	Other Equipment Repair	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1701	Meals	\$40.17	\$84.36	\$300.00	\$15.31	\$300.00	\$300.00	\$300.00	
2-1702	Lodging	\$494.00	\$359.90	\$1,500.00	\$1,034.85	\$2,500.00	\$2,500.00	\$2,500.00	
2-1704	Mileage Allowance	\$854.92	\$733.30	\$1,500.00	\$471.18	\$2,000.00	\$2,000.00	\$2,000.00	
2-1710	Convention/Workshop Expense	\$225.00	\$260.00	\$400.00	\$260.00	\$500.00	\$500.00	\$500.00	
2-1801	Dues, Sub., Registration, Etc...	\$140.00	\$90.00	\$200.00	\$75.00	\$200.00	\$200.00	\$200.00	
2-2000	Printing & Publishing	\$245.45	\$1,200.00	\$600.00	\$785.55	\$600.00	\$600.00	\$600.00	
2-2315	Jury List	\$0.00	\$0.00	\$1,000.00	\$905.66	\$1,000.00	\$1,000.00	\$1,000.00	
2-2544	Maintenance Agreements	\$1,129.95	\$1,270.97	\$2,000.00	\$1,460.73	\$2,000.00	\$2,000.00	\$2,000.00	
2-2600	Court Costs	\$15,089.99	\$11,898.99	\$22,000.00	\$19,352.43	\$22,000.00	\$22,000.00	\$22,000.00	
2-2608	Court Costs	\$2,417.23	\$2,864.64	\$4,000.00	\$2,814.31	\$4,000.00	\$4,000.00	\$4,000.00	
2-2700	Mental Health Board Costs	\$750.00	\$504.80	\$1,000.00	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00	
2-2807	Other Medical Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
OPERATING EXPENSES TOTAL		\$23,843.62	\$21,717.39	\$39,700.00	\$29,429.20	\$40,600.00	\$40,600.00	\$40,600.00	
Supplies and Materials									
3-0101	Supplies - Office	\$11,909.64	\$7,097.90	\$9,000.00	\$5,003.50	\$9,000.00	\$9,000.00	\$9,000.00	
3-0111	Jury Food	\$0.00	\$0.00	\$3,000.00	\$749.66	\$3,000.00	\$3,000.00	\$3,000.00	
3-0118	Stationery/Envelopes	\$267.59	\$964.30	\$1,200.00	\$72.90	\$1,200.00	\$1,200.00	\$1,200.00	
3-0128	Supplies - Data Processing	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	
SUPPLIES AND MATERIALS TOTAL		\$12,177.23	\$8,062.20	\$13,500.00	\$5,826.06	\$13,200.00	\$13,200.00	\$13,200.00	
Equipment Rental									
4-0200	Rental - Office Equipment	\$2,040.00	\$2,040.00	\$2,600.00	\$1,950.00	\$3,000.00	\$3,000.00	\$3,000.00	
4-0503	Underground Storage Vault Storage	\$200.00	\$200.00	\$500.00	\$290.35	\$5,500.00	\$5,500.00	\$5,500.00	
EQUIPMENT RENTAL TOTAL		\$2,240.00	\$2,240.00	\$3,100.00	\$2,240.35	\$8,500.00	\$8,500.00	\$8,500.00	
Capital Outlay									
5-0315	Data Processing Equipment	\$0.00	\$125.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-0500	Office Equipment	\$17.48	\$0.00	\$500.00	\$19.00	\$8,000.00	\$8,000.00	\$8,000.00	
5-0502	Courtroom Tech	\$0.00	\$397.25	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	
5-0505	Courtroom Furniture	\$0.00	\$0.00	\$1,000.00	\$509.00	\$1,000.00	\$1,000.00	\$1,000.00	
5-0700	Furniture	\$0.00	\$0.00	\$500.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
5-1100	Other Office Equipment	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-1309	Data Processing Software	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	
CAPITAL OUTLAY TOTAL		\$17.48	\$522.25	\$3,300.00	\$528.00	\$10,500.00	\$10,500.00	\$10,500.00	
TOTAL EXPENDITURES		\$333,024.10	\$340,290.29	\$355,162.00	\$309,054.38	\$376,500.00	\$375,800.00	\$375,800.00	

Do you expect to receive or spend any grant funds this year?

YES

NO

To the County Board:

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated:

CLERK OF DISTRICT COURT

Reserve

Spend

Signature of Officer:

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

622-00

COUNTY COURT SYSTEM

	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027
--	------------------------------	------------------------------	--------------------------------	------------------------------	-------------------------------	------------------------------	-----------------------------

Operating Expenses

2-1600	Other Equipment Repair	\$120.00	\$359.73	\$650.00	\$0.00	\$0.00	\$0.00	\$0.00
2-1801	Dues, Sub., Reg., ETC.	\$671.03	\$805.52	\$2,100.00	\$694.43	\$2,100.00	\$2,100.00	\$2,100.00
2-2000	Printing & Publishing	\$5,966.89	\$5,941.59	\$8,000.00	\$8,882.05	\$10,000.00	\$10,000.00	\$10,000.00
2-2602	County Court Costs	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
2-3020	Status Offenders (Med. & Eval.)	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
	OPERATING EXPENSES TOTAL	\$6,757.92	\$7,106.84	\$11,050.00	\$10,576.48	\$12,100.00	\$12,100.00	\$12,100.00

Supplies and Materials

3-0101	Supplies - Office	\$9,817.91	\$12,660.07	\$14,575.00	\$10,782.26	\$14,575.00	\$14,575.00	\$14,575.00
3-0118	Stationery/Envelopes	\$2,229.52	\$2,103.93	\$3,100.00	\$2,148.59	\$3,000.00	\$3,000.00	\$3,000.00
3-0128	Supplies - Data Processing	\$67.99	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
	SUPPLIES AND MATERIALS TOTAL	\$12,115.42	\$14,764.00	\$18,175.00	\$12,930.85	\$17,575.00	\$17,575.00	\$17,575.00

Capital Outlay

5-0315	Data Processing Equipment	\$4,784.14	\$4,200.00	\$5,000.00	\$4,200.00	\$5,500.00	\$5,500.00	\$5,500.00
5-0500	Office Equipment	\$1,600.00	\$1,525.87	\$3,000.00	\$5,317.56	\$3,000.00	\$3,000.00	\$3,000.00
5-0700	Furniture	\$897.57	\$3,668.28	\$4,000.00	\$1,216.97	\$3,000.00	\$3,000.00	\$3,000.00
5-1309	Data Processing Software	\$6,737.57	\$6,500.00	\$7,600.00	\$6,040.00	\$7,650.00	\$7,650.00	\$7,650.00
	CAPITAL OUTLAY TOTAL	\$14,019.28	\$15,894.15	\$19,600.00	\$16,774.53	\$19,150.00	\$19,150.00	\$19,150.00

TOTAL EXPENDITURES	\$32,892.62	\$37,764.99	\$48,825.00	\$40,281.86	\$48,825.00	\$48,825.00	\$48,825.00
---------------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------

Do you expect to receive or spend any grant funds this year?

YES

NO

To the County Board:

Receive

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

COUNTY COURT SYSTEM

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

624-00

DISTRICT COURT

Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027
------------------------------	---------------------------------	-----------------------------------	---------------------------------	----------------------------------	---------------------------------	-----------------------------

Personal Services

1-0203	Overtime/Special	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1-0305	Regular Time Salary - Clerical	\$94,536.00	\$98,329.14	\$107,480.00	\$101,526.30	\$115,000.00	\$115,000.00	\$115,000.00
1-0502	Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1-0700	Excess Sick Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1-0801	Workman's Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	PERSONAL SERVICES TOTAL	\$94,536.00	\$98,329.14	\$107,480.00	\$101,526.30	\$115,000.00	\$115,000.00	\$115,000.00

Operating Expenses

2-1704	Mileage Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2-1801	Dues, Sub., Reg., ETC.	\$368.85	\$0.00	\$0.00	\$163.32	\$0.00	\$0.00	\$0.00
2-2601	District Court Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2-6700	County Law Library	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	OPERATING EXPENSES TOTAL	\$368.85	\$0.00	\$0.00	\$163.32	\$0.00	\$0.00	\$0.00

Supplies and Materials

3-0101	Supplies - Office	\$2,404.31	\$1,523.16	\$5,800.00	\$1,705.58	\$5,800.00	\$5,800.00	\$5,800.00
	SUPPLIES AND MATERIALS TOTAL	\$2,404.31	\$1,523.16	\$5,800.00	\$1,705.58	\$5,800.00	\$5,800.00	\$5,800.00

Capital Outlay

5-0500	Office Equipment	\$442.41	\$1,014.02	\$4,000.00	\$1,002.27	\$4,000.00	\$4,000.00	\$4,000.00
5-0700	Furniture	\$9,501.79	\$0.00	\$10,000.00	\$3,684.13	\$10,000.00	\$10,000.00	\$10,000.00
	CAPITAL OUTLAY TOTAL	\$9,944.20	\$1,014.02	\$14,000.00	\$4,686.40	\$14,000.00	\$14,000.00	\$14,000.00

TOTAL EXPENDITURES	\$107,253.36	\$100,866.32	\$127,280.00	\$108,081.60	\$134,800.00	\$134,800.00	\$134,800.00
---------------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

Do you expect to receive or spend any grant funds this year?

YES

NO

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

DISTRICT COURT - JUDGES

Signature of officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

625-00	PUBLIC DEFENDER	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
	Personal Services								
1-0100	Official's Salary	\$75,922.08	\$78,199.56	\$80,545.00	\$80,545.02	\$81,735.00	\$81,735.00	\$81,735.00	
1-0201	Deputy's Salary #4	\$68,128.89	\$67,255.71	\$71,000.00	\$68,613.91	\$74,834.00	\$74,834.00	\$74,834.00	
1-0202	Deputy's Salary #5	\$68,128.89	\$69,678.60	\$71,000.00	\$43,277.30	\$74,834.00	\$74,834.00	\$74,834.00	
1-0203	Deputy Juvenile/Mental Health #2	\$418.09	\$351.98	\$0.00	\$4,161.53	\$0.00	\$0.00	\$0.00	
1-0204	Deputy's Salary #1	\$74,026.12	\$77,418.59	\$79,480.00	\$79,670.92	\$84,000.00	\$84,000.00	\$84,000.00	
1-0205	Deputy's Salary #3	\$68,128.89	\$69,678.60	\$72,790.00	\$50,568.43	\$72,000.00	\$72,000.00	\$72,000.00	
1-0300	Receptionist					\$43,846.00	\$43,846.00	\$43,846.00	
1-0305	Regular Time Salary Clerical Criminal	\$67,872.23	\$71,504.10	\$77,040.00	\$81,257.42	\$84,000.00	\$84,000.00	\$84,000.00	
1-0317	Investigator	\$52.00	\$613.91	\$10,000.00	\$2,150.03	\$10,000.00	\$10,000.00	\$10,000.00	
1-0342	Interpreters	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	
1-0400	Part-Time Secretary Clerical					\$23,000.00	\$23,000.00	\$23,000.00	
1-0405	Deputy's Salary #2	\$71,297.24	\$60,793.08	\$74,780.00	\$71,586.59	\$78,800.00	\$78,800.00	\$78,800.00	
1-0415	Regular Time Salary Clerical Juvenile	\$41,486.46	\$42,969.62	\$48,000.00	\$45,864.66	\$50,592.00	\$50,592.00	\$50,592.00	
1-0502	Holiday Pay	\$6,922.37	\$5,504.80	\$7,500.00	\$8,044.42	\$9,000.00	\$9,000.00	\$9,000.00	
1-0801	Workman's Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	PERSONAL SERVICES TOTAL	\$542,383.26	\$543,968.55	\$594,635.00	\$535,740.23	\$689,141.00	\$689,141.00	\$689,141.00	
	Operating Expenses								
2-2405	Public Defender's Expenses	\$80,700.00	\$89,091.60	\$91,410.00	\$89,958.32	\$101,140.00	\$101,140.00	\$101,140.00	
2-2410	Intepreters	\$0.00	\$0.00	\$2,500.00	\$120.00	\$0.00	\$0.00	\$0.00	
2-2414	Juvenile Court Council	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-2504	Child Support/Paternity	\$9,706.54	\$11,246.09	\$11,540.00	\$13,452.57	\$0.00	\$0.00	\$0.00	
2-4420	Mental Health	\$36,285.79	\$40,322.05	\$40,000.00	\$40,631.66	\$0.00	\$0.00	\$0.00	
	OPERATING EXPENSES TOTAL	\$126,692.33	\$140,659.74	\$145,450.00	\$144,162.55	\$101,140.00	\$101,140.00	\$101,140.00	
	Supplies and Materials								
3-0101	Supplies - Office	\$3,064.98	\$9,239.39	\$10,000.00	\$8,494.17	\$10,000.00	\$10,000.00	\$10,000.00	
	SUPPLIES AND MATERIALS TOTAL	\$3,064.98	\$9,239.39	\$10,000.00	\$8,494.17	\$10,000.00	\$10,000.00	\$10,000.00	
	TOTAL EXPENDITURES	\$672,140.57	\$693,867.68	\$750,085.00	\$688,396.95	\$800,281.00	\$800,281.00	\$800,281.00	

Do you expect to receive or spend any grant funds this year?

To the County Board:

YES

NO

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated:

PUBLIC DEFENDER

Signature of Officer:

Pleas be aware that my law office hired a gal to work 3 days a week,doing nothing but public defender work!!

LINCOLN
Budget Worksheet 2024/2025
0100 GENERAL

641-00

BUILDING & GROUNDS

Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027
---------------------------------	---------------------------------	-----------------------------------	---------------------------------	----------------------------------	---------------------------------	--------------------------------

Explanation

Personal Services

1-0203	Overtime/Speical	\$4,125.57	\$2,231.05	\$4,500.00	\$1,985.68	\$4,000.00	\$4,000.00	\$4,000.00	
1-0301	Reg Time Salary - Administration	\$55,127.52	\$55,972.38	\$59,520.00	\$61,815.60	\$65,835.00	\$65,835.00	\$65,835.00	
1-0306	Regular Time Salary - Custodial	\$213,186.87	\$197,667.56	\$205,325.00	\$208,597.76	\$222,160.00	\$222,160.00	\$222,160.00	
1-0406	Part-Time Salary - Custodial	\$0.00	\$7,494.09	\$24,490.00	\$7,395.09	\$24,490.00	\$24,490.00	\$24,490.00	
1-1100	Uniform Allowance	\$0.00	\$0.00	\$0.00	\$0.00				
1-0502	Holiday Pay	\$11,670.56	\$13,655.52	\$15,000.00	\$12,366.04	\$15,000.00	\$15,000.00	\$15,000.00	
1-0801	Workman's Comp	\$0.00	\$0.00	\$0.00	\$0.00				
1-0809	Dental Insurance	\$34.18	\$0.00	\$0.00	\$0.00				
	PERSONAL SERVICES TOTAL	\$284,144.70	\$277,020.60	\$308,835.00	\$292,160.17	\$331,485.00	\$331,485.00	\$331,485.00	

Operating Expenses

2-0501	Lights	\$83,093.51	\$88,581.61	\$94,000.00	\$98,563.17	\$103,000.00	\$103,000.00	\$103,000.00	
2-0503	Heating Fuels	\$6,569.97	\$6,696.31	\$10,000.00	\$6,303.95	\$10,000.00	\$10,000.00	\$10,000.00	
2-0505	Garbage	\$6,818.23	\$9,500.02	\$12,000.00	\$8,349.36	\$12,000.00	\$12,000.00	\$12,000.00	
2-0506	New Generator Maintenance	\$0.00	\$13.58	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	
2-1300	Building Repair	\$12,769.08	\$56,054.41	\$40,000.00	\$35,740.38	\$40,000.00	\$40,000.00	\$40,000.00	
2-1600	Other Equipment Repair	\$1,046.54	\$352.47	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	
2-1620	Janitorial Equipment Repair	\$0.00	\$0.00	\$0.00	\$0.00				
2-1640	Elevator Repair	\$2,669.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	
2-1650	Grounds Care	\$4,742.36	\$5,173.54	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00	
2-1704	Mileage	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	
2-1801	Dues, Sub., Registration, Etc....	\$0.00	\$0.00	\$500.00	\$3,313.95	\$3,500.00	\$3,500.00	\$3,500.00	
2-2544	Maintenance Agreements	\$27,406.06	\$21,625.70	\$23,400.00	\$14,330.91	\$20,000.00	\$20,000.00	\$20,000.00	
	OPERATING EXPENSES TOTAL	\$145,114.75	\$187,997.64	\$193,900.00	\$166,601.72	\$202,500.00	\$202,500.00	\$202,500.00	

Supplies and Materials

3-0101	Supplies-Office	\$1,895.38	\$106.35	\$800.00	\$0.00	\$800.00	\$800.00	\$800.00	
3-0102	Supplies-Chemical	\$2,909.59	\$1,072.79	\$4,000.00	\$43.62	\$4,000.00	\$4,000.00	\$4,000.00	
3-0103	Supplies, Janitorial	\$26,715.29	\$16,157.50	\$20,000.00	\$21,230.04	\$22,000.00	\$22,000.00	\$22,000.00	
3-0106	Shop & Building Supplies	\$10,463.80	\$5,699.94	\$13,000.00	\$5,925.63	\$10,000.00	\$10,000.00	\$10,000.00	
3-0109	Shop Tools	\$433.89		\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	
	SUPPLIES AND MATERIALS TOTAL	\$42,417.95	\$23,036.58	\$39,300.00	\$27,199.29	\$38,300.00	\$38,300.00	\$38,300.00	

Equipment Rental

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

LINCOLN
Budget Worksheet 2024/2025
0100 GENERAL

641-00	BUILDING & GROUNDS	Actual	Actual	Budgeted	Actual	Requested	Proposed	Adopted	Explanation
		Expenses 2023-2024	Expenses 2024-2025	Expenses 2025-2026	Expenses 2025-2026	Budget 2026-2027	Budget 2026-2027	Budget 2026-2027	
Capital Outlay									
5-0264	Building Materials	\$168.42	\$1,539.13	\$3,000.00		\$3,000.00	\$3,000.00	\$3,000.00	
5-0308	Snow Moving Equipment	\$4,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	\$5,500.00	
5-0312	Sprinkler System	\$999.60	\$810.95	\$1,000.00	\$110.00	\$1,000.00	\$1,000.00	\$1,000.00	
5-0314	Lawn Equipment	\$0.00	\$0.00	\$1,000.00	\$0.00				
5-0319	Janitorial Equipment	\$0.00	\$689.95	\$1,000.00	\$99.04	\$1,000.00	\$1,000.00	\$1,000.00	
	CAPITAL OUTLAY TOTAL	\$5,668.02	\$8,540.03	\$11,500.00	\$5,709.04	\$10,500.00	\$10,500.00	\$10,500.00	
	TOTAL EXPENDITURES	\$477,345.42	\$496,594.85	\$554,035.00	\$491,670.22	\$583,285.00	\$583,285.00	\$583,285.00	

Do you expect to receive or spend any grant funds this year?

To the County Board: YES NO Receive Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____ BLDG & GRNDS Signature of Officer: _____

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

642-00

Grounds Jail

Actual Expenses 2023-2024	Actual Expenses 2024-2026	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
---------------------------------	---------------------------------	-----------------------------------	------------------------------	----------------------------------	---------------------------------	-----------------------------	-------------

Personal Services

1-0203	Overtime/Special	\$317.14	\$393.92	\$500.00	\$664.74	\$700.00	\$700.00	\$700.00	
1-0306	Regular Time Salary - Custodial	\$77,850.13	\$83,244.52	\$86,595.00	\$89,880.86	\$95,725.00	\$95,725.00	\$95,725.00	
1-0406	Part-Time Salary - Custodial	\$0.00	\$0.00	\$0.00	\$0.00				
1-0502	Holiday Pay	\$3,468.40	\$4,404.96	\$5,000.00	\$4,151.60	\$500.00	\$500.00	\$500.00	
1-0801	Workman's Comp	\$0.00	\$0.00	\$0.00	\$0.00				
PERSONAL SERVICES TOTAL		\$81,635.67	\$88,043.40	\$92,095.00	\$94,697.20	\$96,925.00	\$96,925.00	\$96,925.00	

Operating Expenses

2-0501	Lights, Water & Sewer	\$0.00	\$0.00	\$0.00	\$0.00				
2-0503	Heating Fuels	\$0.00	\$0.00	\$0.00	\$0.00				
2-0505	Garbage	\$8,178.77	\$10,030.05	\$12,000.00	\$8,030.81	\$12,000.00	\$12,000.00	\$12,000.00	
2-1300	Building Repair	\$64,385.12	\$92,695.04	\$130,000.00	\$77,149.11	\$130,000.00	\$130,000.00	\$130,000.00	
2-1600	Other Equipment Repair	\$11,321.86	\$15,173.22	\$16,000.00	\$7,225.71	\$16,000.00	\$16,000.00	\$16,000.00	
2-1650	Grounds Care	\$3,462.89	\$4,104.38	\$4,500.00	\$2,313.01	\$4,500.00	\$4,500.00	\$4,500.00	
2-1801	Dues, Sub., Registration, Etc....	\$0.00	\$0.00	\$0.00	\$0.00				
2-2544	Maintenance Agreements	\$1,850.00	\$0.00	\$0.00	\$3,831.00	\$4,000.00	\$4,000.00	\$4,000.00	
OPERATING EXPENSES TOTAL		\$89,198.64	\$122,002.69	\$162,500.00	\$98,549.64	\$166,500.00	\$166,500.00	\$166,500.00	

Supplies and Materials

3-0102	Supplies-Chemical	\$1,286.05	\$2,144.83	\$2,500.00	\$1,267.52	\$2,500.00	\$2,500.00	\$2,500.00	
3-0103	Supplies, Janitorial	\$11,719.30	\$24,086.04	\$25,000.00	\$17,398.98	\$25,000.00	\$25,000.00	\$25,000.00	
3-0106	Shop & Building Supplies	\$16,344.85	\$11,810.93	\$15,000.00	\$10,185.99	\$15,000.00	\$15,000.00	\$15,000.00	
3-0109	Shop Tools Shop & Bldg supplies	\$893.46	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	
SUPPLIES AND MATERIALS TOTAL		\$30,243.66	\$38,041.80	\$44,000.00	\$28,852.49	\$44,000.00	\$44,000.00	\$44,000.00	

Equipment Rental

4-0300	Rental - Equipment	\$0.00	\$0.00	\$500.00	\$45.15	\$500.00	\$500.00	\$500.00	
EQUIPMENT RENTAL TOTAL		\$0.00	\$0.00	\$500.00	\$45.15	\$500.00	\$500.00	\$500.00	

Capital Outlay

5-0308	Snow Moving Equipment	\$58.35	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	
5-2500	Replace RTU's on Rooftop	\$0.00	\$0.00	\$0.00	\$0.00	\$130,000.00	\$130,000.00	\$130,000.00	
5-0312	Sprinkler System	\$0.00	\$223.17	\$500.00	\$1,276.10	\$1,500.00	\$1,500.00	\$1,500.00	
5-0314	Lawn Equipment	\$0.00	\$101.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	
5-0319	Janitorial Equipment	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
CAPITAL OUTLAY TOTAL		\$58.35	\$324.17	\$2,500.00	\$1,276.10	\$133,500.00	\$133,500.00	\$133,500.00	

TOTAL EXPENDITURES	\$201,136.32	\$248,412.06	\$301,595.00	\$223,420.58	\$441,425.00	\$441,425.00	\$441,425.00
--------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

Do you expect to receive or spend any grant funds this year?

To the County Board:

YES _____

NO _____

Receive _____

Spend _____

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

GROUNDS-JAIL

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 General

645-00

AGRICULTURAL EXTENSION AGENT

		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
Personal Services									
1-0202	Salary - Extension Asst County	\$36,589.57	\$38,425.67	\$42,100.00	\$40,538.25	\$47,500.00	\$47,500.00	\$47,500.00	
1-0203	Overtime/Special	\$4,676.81	\$2,478.14	\$4,000.00	\$1,473.97	\$3,000.00	\$3,000.00	\$3,000.00	
1-0305	Clerical Salary	\$62,752.01	\$68,504.33	\$72,000.00	\$65,052.52	\$81,200.00	\$81,200.00	\$81,200.00	
1-0306	Part-Time Salary	\$4,096.52	\$907.50	\$5,800.00	\$5,222.00	\$5,800.00	\$5,800.00	\$5,800.00	
1-0502	Holiday Pay	\$4,543.77	\$5,519.91	\$6,100.00	\$5,098.65	\$6,100.00	\$6,100.00	\$6,100.00	
1-0801	Workman's Comp	\$0.00	\$0.00	\$0.00	\$0.00				
	PERSONAL SERVICES TOTAL	\$112,658.68	\$115,835.55	\$130,000.00	\$117,385.39	\$143,600.00	\$143,600.00	\$143,600.00	
Operating Expenses									
2-0100	Postal Service	\$2,738.42	\$2,579.84	\$2,700.00	\$2,295.91	\$2,700.00	\$2,700.00	\$2,700.00	
2-0200	Telephone Service	\$2,895.50	\$2,860.15	\$2,800.00	\$2,843.81	\$2,800.00	\$2,800.00	\$2,800.00	
2-0500	Utilities	\$0.00	\$564.05	\$600.00	\$216.65	\$300.00	\$300.00	\$300.00	
2-1200	Equipment Repair	\$226.69	\$13.50	\$300.00	\$1,107.40	\$150.00	\$150.00	\$150.00	
2-1300	Building Repair	\$10.73	\$14.46	\$300.00	\$279.98	\$150.00	\$150.00	\$150.00	
2-1704	Travel Expense	\$2,825.53	\$6,610.31	\$7,200.00	\$3,032.73	\$6,600.00	\$6,600.00	\$6,600.00	
2-1708	Board Members Expenses	\$200.00	\$444.40	\$500.00	\$632.90	\$500.00	\$500.00	\$500.00	
2-1801	Dues, Sub., Registration, Etc....	\$2,045.25	\$7,024.08	\$4,300.00	\$8,310.79	\$6,000.00	\$6,000.00	\$6,000.00	
2-2544	Maintenance Agreements	\$4,579.31	\$3,059.06	\$5,200.00	\$5,396.30	\$5,000.00	\$5,000.00	\$5,000.00	
	OPERATING EXPENSES TOTAL	\$15,521.43	\$23,169.85	\$23,900.00	\$24,116.47	\$24,200.00	\$24,200.00	\$24,200.00	
Supplies and Materials									
3-0101	Supplies/Stationery	\$8,452.74	\$12,137.91	\$7,500.00	\$8,213.67	\$7,500.00	\$7,500.00	\$7,500.00	
3-0124	Program Supplies	\$10.00	\$0.00	\$0.00	\$0.00				
	SUPPLIES AND MATERIALS TOTAL	\$8,962.74	\$12,137.91	\$7,500.00	\$8,213.67	\$7,500.00	\$7,500.00	\$7,500.00	
Equipment Rental									
4-0200	Technology	\$6,366.19	\$5,062.08	\$5,200.00	\$3,056.70	\$7,000.00	\$7,000.00	\$7,000.00	
4-0202	Copier Lease	\$2,524.73	\$3,954.71	\$4,100.00	\$2,584.78	\$4,000.00	\$4,000.00	\$4,000.00	
4-0500	Building Rental	\$10,200.00	\$11,050.00	\$10,200.00	\$17,400.00	\$10,200.00	\$10,200.00	\$10,200.00	
	EQUIPMENT RENTAL TOTAL	\$19,090.92	\$20,066.79	\$19,500.00	\$23,041.48	\$21,200.00	\$21,200.00	\$21,200.00	
Capital Outlay									
5-0301	Cars	\$6,035.37	\$3,984.90	\$6,500.00	\$6,710.66	\$12,000.00	\$12,000.00	\$12,000.00	
5-0381	New Equipment	\$6,495.90	\$5,762.33	\$6,500.00	\$6,511.00	\$5,000.00	\$5,000.00	\$5,000.00	
	CAPITAL OUTLAY TOTAL	\$12,531.27	\$9,747.23	\$13,000.00	\$13,221.66	\$17,000.00	\$17,000.00	\$17,000.00	
	TOTAL EXPENDITURES	\$168,765.04	\$180,957.33	\$193,900.00	\$185,978.67	\$213,500.00	\$213,500.00	\$213,500.00	

Do you expect to receive or spend any grant funds this year?

YES _____

NO _____

Receive

Spend

To the County Board:

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

AG EXTENSION AGENT

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027

0100 GENERAL

648-00

PHOTOSTAT DEPARTMENT

Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027
---------------------------------	---------------------------------	-----------------------------------	---------------------------------	----------------------------------	---------------------------------	--------------------------------

Personal Services

1-0203	Overtime/Special	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1-0301	Regular Salary - Administrator	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1-0305	Regular Time Salary - Clerical	\$31,329.81	\$14,521.32	\$35,000.00	\$18,163.25	\$27,000.00	\$27,000.00	\$27,000.00
1-0405	Part-Time Salary - Clerical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1-0502	Holiday Pay	\$1,501.20	\$1,903.44	\$1,600.00	\$1,614.96	\$1,600.00	\$1,600.00	\$1,600.00
1-0801	Workman's Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PERSONAL SERVICES TOTAL		\$32,831.01	\$16,424.76	\$36,600.00	\$19,778.21	\$28,600.00	\$28,600.00	\$28,600.00

Operating Expenses

2-1200	Office Equipment - Repair	\$441.66	\$0.00	\$2,000.00	\$466.66	\$1,500.00	\$1,500.00	\$1,500.00
2-2544	Service Agreement	\$3,678.93	\$2,431.17	\$3,000.00	\$2,805.24	\$3,000.00	\$3,000.00	\$3,000.00
2-2571	Microfilm Processing	\$0.00	\$3,810.48	\$4,500.00	\$0.00	\$0.00	\$0.00	\$0.00
OPERATING EXPENSES TOTAL		\$4,120.59	\$6,241.65	\$9,500.00	\$3,271.90	\$4,500.00	\$4,500.00	\$4,500.00

Supplies and Materials

3-0101	Supplies - Office	\$302.66	\$5.50	\$1,500.00	\$26.78	\$1,000.00	\$1,000.00	\$1,000.00
3-0117	Supplies - Microfilm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3-0118	Paper Supplies	\$4,897.52	\$4,424.65	\$6,000.00	\$5,040.68	\$6,000.00	\$6,000.00	\$6,000.00
3-0128	Supplies - Photostat	\$41.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUPPLIES AND MATERIALS TOTAL		\$5,242.17	\$4,430.15	\$7,500.00	\$5,067.46	\$7,000.00	\$7,000.00	\$7,000.00

Equipment Rental

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

Capital Outlay

5-0500	Office Equipment	\$9,150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5-0700	Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY TOTAL		\$9,150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

TOTAL EXPENDITURES	\$53,293.77	\$29,046.56	\$55,550.00	\$30,067.57	\$42,050.00	\$42,050.00	\$42,050.00
--------------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------

Do you expect to receive or spend any grant funds this year?

YES

NO

To the County Board:

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

PHOTOSTAT DEPARTMENT

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

651-00

COUNTY SHERIFF

		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
Personal Services									
1-0100	Official's Salary	\$106,290.54	\$109,478.94	\$112,000.00	\$112,763.40	\$118,400.00	\$118,400.00	\$118,400.00	
1-0201	Deputy's Salary	\$19,764.32	\$76,325.76	\$97,600.00	\$96,546.96	\$102,900.00	\$102,900.00	\$102,900.00	
1-0202	Deputy's Salaries - Others	\$1,475,710.80	\$1,666,633.17	\$1,933,200.00	\$1,836,397.69	\$2,038,000.00	\$2,038,000.00	\$2,038,000.00	
1-0203	Overtime Salaries	\$57,279.35	\$43,249.57	\$69,000.00	\$38,613.46	\$72,726.00	\$72,726.00	\$72,726.00	
1-0305	Regular Time Salary - Clerical	\$191,044.48	\$192,531.47	\$214,000.00	\$224,917.20	\$237,000.00	\$237,000.00	\$237,000.00	
1-0317	Regular Time - Investigative	\$0.00	\$0.00	\$0.00	\$0.00				
1-0405	Part-Time Salary - Clerical	\$0.00	\$0.00	\$0.00	\$0.00				
1-0415	Grant Pay	\$46,204.80	\$48,393.46	\$70,000.00	\$44,661.64	\$70,000.00	\$70,000.00	\$70,000.00	
1-0431	Salary - Security	\$3,650.22	\$2,745.01	\$2,100.00	\$3,042.81	\$2,200.00	\$2,200.00	\$2,200.00	
1-0502	Holiday Pay	\$58,604.42	\$80,951.88	\$61,800.00	\$91,740.96	\$96,694.00	\$96,694.00	\$96,694.00	
1-0800	Education	\$3,007.00	\$3,312.00	\$3,400.00	\$3,250.00	\$3,600.00	\$3,600.00	\$3,600.00	
1-0801	Workman's Comp	\$0.00	\$0.00	\$0.00	\$0.00				
1-0900	EMT	\$0.00	\$0.00	\$0.00	\$0.00				
1-1100	Uniform & Uniform Allowanced	\$16,488.56	\$11,032.59	\$12,800.00	\$12,035.06	\$13,500.00	\$13,500.00	\$13,500.00	
	PERSONAL SERVICES TOTAL	\$1,978,044.49	\$2,234,653.85	\$2,575,900.00	\$2,463,969.18	\$2,755,020.00	\$2,755,020.00	\$2,755,020.00	
Operating Expenses									
2-0100	Postal Servies	\$343.27	\$489.77	\$1,200.00	\$682.38	\$1,200.00	\$1,200.00	\$1,200.00	
2-0400	Radio Repair	\$346.30	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	
2-1200	Office Equipment - Repair	\$199.00	\$80.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	
2-1601	Other Equipment Repair - Auto	\$88,766.27	\$86,461.39	\$80,000.00	\$58,797.76	\$85,000.00	\$85,000.00	\$85,000.00	
2-1602	Abandoned Vehicle Towing	\$301.00	\$790.00	\$2,500.00	\$626.00	\$2,500.00	\$2,500.00	\$2,500.00	
2-1701	Meals	\$5,537.69	\$7,798.11	\$6,200.00	\$3,285.89	\$6,200.00	\$6,200.00	\$6,200.00	
2-1702	Lodging	\$4,521.57	\$10,610.64	\$8,400.00	\$8,157.89	\$8,800.00	\$8,800.00	\$8,800.00	
2-1703	Commerical Transportation	\$0.00	\$0.00	\$0.00	\$0.00				
2-1704	Mileage Allowance	\$0.00	\$0.00	\$0.00	\$0.00				
2-1712	Travel Expense - (Prisoners)	\$0.00	\$0.00	\$0.00	\$0.00				
2-1800	Sheriff's Costs Expenses	\$5,022.17	\$1,830.55	\$4,000.00	\$2,966.61	\$4,200.00	\$4,200.00	\$4,200.00	
2-1801	Dues, Sub., Etc...	\$2,482.10	\$1,685.00	\$2,300.00	\$1,305.00	\$2,300.00	\$2,300.00	\$2,300.00	
2-1806	Public Safety/Scuba	\$0.00	\$0.00	\$0.00	\$0.00				
2-1813	Co Sheriff - Motor Vehicle Inspection	\$0.00	\$0.00	\$0.00	\$0.00				
2-2000	Printing & Publishing	\$1,122.07	\$675.02	\$1,400.00	\$184.89	\$1,400.00	\$1,400.00	\$1,400.00	
2-2408	Evaluations	\$0.00	\$0.00	\$0.00	\$0.00				
2-2416	DARE Program Costs	\$0.00	\$0.00	\$0.00	\$0.00				
2-2515	Contracts	\$429,132.46	\$412,562.82	\$484,000.00	\$500,371.90	\$525,000.00	\$525,000.00	\$525,000.00	
2-2901	County Sheriff's Fees	\$28,462.64	\$26,622.15	\$32,000.00	\$26,226.13	\$32,000.00	\$32,000.00	\$32,000.00	
2-2906	Continuing Education	\$13,665.50	\$18,769.50	\$8,800.00	\$11,161.50	\$9,200.00	\$9,200.00	\$9,200.00	
2-2914	Sheriff Reserve Officers	\$0.00	\$0.00	\$0.00	\$0.00				
2-2915	Sheriff's Posse	\$0.00	\$0.00	\$0.00	\$0.00				
2-3200	Animal Control					\$4,000.00	\$4,000.00	\$4,000.00	
2-3000	Medical	\$788.00	\$0.00	\$2,000.00	\$9,850.00	\$2,200.00	\$2,200.00	\$2,200.00	

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

651-00		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
	COUNTY SHERIFF								
2-6070	CODE Project	\$3,112.93	\$841.95	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	
	OPERATING EXPENSES TOTAL	\$583,802.97	\$569,216.90	\$640,800.00	\$623,615.95	\$692,000.00	\$692,000.00	\$692,000.00	
	Supplies and Materials								
3-0101	Supplies - Office	\$5,460.13	\$5,360.41	\$5,800.00	\$5,744.08	\$6,100.00	\$6,100.00	\$6,100.00	
3-0103	Supplies - Janitorial	\$0.00	\$0.00	\$0.00	\$0.00				
3-0104	Technical Supplies (Film Etc)	\$0.00	\$0.00	\$0.00	\$0.00				
3-0112	Law Enforcement Supplies	\$22,373.31	\$143,717.96	\$20,000.00	\$17,329.96	\$20,000.00	\$20,000.00	\$20,000.00	
3-0118	Stationery/Envelopes	\$0.00	\$0.00	\$1,200.00	\$0.00				
3-0128	Data Processing Supplies	\$0.00	\$0.00	\$0.00	\$0.00				
3-0209	Equipment - Fuel	\$83,096.23	\$82,014.44	\$90,000.00	\$82,339.19	\$95,000.00	\$95,000.00	\$95,000.00	
3-0210	Equipment - Grease & Oil	\$9,309.86	\$8,674.34	\$9,000.00	\$7,601.46	\$9,400.00	\$9,400.00	\$9,400.00	
3-0211	Equipment - Tire & Tire Repair	\$8,580.83	\$5,994.88	\$8,500.00	\$7,007.16	\$8,500.00	\$8,500.00	\$8,500.00	
	SUPPLIES AND MATERIALS TOTAL	\$128,820.36	\$245,762.03	\$134,500.00	\$120,021.85	\$139,000.00	\$139,000.00	\$139,000.00	
	Equipment Rental								
4-0200	Equipment Rental-Office	\$0.00	\$0.00	\$0.00	\$0.00				
	OPERATING EXPENSES TOTAL	\$0.00	\$0.00	\$0.00	\$0.00				
	Capital Outlay								
5-0301	New Automobile	\$141,185.00	\$120,849.00	\$120,000.00	\$111,136.07	\$130,000.00	\$130,000.00	\$130,000.00	
5-0311	Radio Equipment	\$34,948.76	\$13,511.74	\$10,300.00	\$11,307.40	\$10,800.00	\$10,800.00	\$10,800.00	
5-0314	Law Equipment - Guns	\$26,000.00	\$15,143.50	\$15,000.00	\$44,502.69	\$15,800.00	\$15,800.00	\$15,800.00	
5-0315	Data Processing Equipment	\$15,360.00	\$326.50	\$3,000.00	\$392.00	\$3,000.00	\$3,000.00	\$3,000.00	
5-0318	Safety Equipment	\$0.00	\$233.51	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
5-0500	Office Equipment	\$0.00	\$794.84	\$1,200.00	\$526.54	\$1,200.00	\$1,200.00	\$1,200.00	
5-0700	Furniture	\$0.00	\$23.98	\$1,000.00	\$469.00	\$1,000.00	\$1,000.00	\$1,000.00	
5-1309	Data Processing Software	\$0.00	\$4,306.00	\$7,000.00	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00	
5-1311	Lease/Purchase Agreement	\$0.00	\$0.00	\$0.00	\$0.00				
	CAPITAL OUTLAY TOTAL	\$217,493.76	\$155,189.07	\$158,500.00	\$168,333.70	\$169,800.00	\$169,800.00	\$169,800.00	
	TOTAL EXPENDITURES	\$2,908,161.58	\$3,204,821.85	\$3,509,700.00	\$3,375,940.68	\$3,755,820.00	\$3,755,820.00	\$3,755,820.00	

Do you expect to receive or spend any grant funds this year?

To the County Board:

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

COUNTY SHERIFF

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

652-00	COUNTY ATTORNEY	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
Personal Services									
1-0100	Official's Salary	\$121,475.04	\$125,119.02	\$128,875.00	\$128,872.50	\$136,200.00	\$136,200.00	\$136,200.00	
1-0201	Deputy's Salary - Chief	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1-0202	Deputy's Salary - Others	\$406,019.97	\$482,466.96	\$516,000.00	\$505,229.72	\$552,225.00	\$552,225.00	\$552,225.00	
1-0203	Overtime/Special	\$4,971.80	\$5,863.49	\$6,500.00	\$9,194.07	\$15,000.00	\$15,000.00	\$15,000.00	
1-0204	Overtime/Special	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1-0301	Regular Time Salary - V/W Dir.	\$3,024.00	\$45,232.60	\$50,000.00	\$46,912.60	\$70,375.00	\$70,375.00	\$70,375.00	
1-0305	Regular Time Salary - Clerical	\$269,761.12	\$275,513.97	\$308,700.00	\$282,705.91	\$324,550.00	\$324,550.00	\$324,550.00	
1-0405	Part-Time Salary - Clerical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1-0502	Holiday Pay	\$10,371.44	\$12,628.96	\$13,500.00	\$11,513.00	\$15,000.00	\$15,000.00	\$15,000.00	
1-0801	Workman's Comp	\$10.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	PERSONAL SERVICES TOTAL	\$815,634.17	\$946,825.00	\$1,023,575.00	\$984,427.80	\$1,113,350.00	\$1,113,350.00	\$1,113,350.00	
Operating Expenses									
2-0100	Postal Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-0200	Telephone Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1016	Photostat	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1200	Office Equipment Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-2210	Juvenile Diversion Program	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	
2-2211	Advent Program	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	
2-1701	Meals	\$485.67	\$699.54	\$800.00	\$250.99	\$800.00	\$800.00	\$800.00	
2-1702	Lodging	\$1,408.50	\$2,261.70	\$3,000.00	\$2,027.05	\$3,000.00	\$3,000.00	\$3,000.00	
2-1703	Travel Expense - Commercial	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1704	Mileage Allowance	\$1,166.89	\$2,223.40	\$2,500.00	\$1,817.34	\$2,500.00	\$2,500.00	\$2,500.00	
2-1801	Dues, Sub., Registration, Etc....	\$6,871.42	\$7,721.50	\$10,000.00	\$8,553.00	\$10,000.00	\$10,000.00	\$10,000.00	
2-2000	Printing & Publishing	\$102.50	\$142.58	\$1,000.00	\$751.04	\$1,000.00	\$1,000.00	\$1,000.00	
2-2350	Witness Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-2500	Consulting & Medical Fees	\$4,160.00	\$10,060.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	
2-2600	Court Costs	\$8,083.96	\$5,229.26	\$8,000.00	\$12,044.40	\$5,000.00	\$5,000.00	\$5,000.00	
2-8600	Coroner Costs	\$658.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-8900	Autopsy Costs	\$22,238.42	\$19,593.21	\$60,000.00	\$61,575.14	\$100,000.00	\$100,000.00	\$100,000.00	
	OPERATING EXPENSES TOTAL	\$45,175.96	\$47,931.19	\$103,300.00	\$87,018.96	\$140,300.00	\$140,300.00	\$140,300.00	
Supplies and Materials									
3-0101	Supplies - Office	\$7,622.54	\$5,822.13	\$10,000.00	\$4,635.70	\$10,000.00	\$10,000.00	\$10,000.00	
3-0118	Stationery/Envelopes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
3-0128	Supplies - Data Processing	\$0.00	\$358.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	SUPPLIES AND MATERIALS TOTAL	\$7,622.54	\$6,181.01	\$10,000.00	\$4,635.70	\$10,000.00	\$10,000.00	\$10,000.00	
Capital Outlay									
5-0315	Data Processing Equipment	\$3,583.86	\$3,474.53	\$5,000.00	\$3,261.93	\$5,000.00	\$5,000.00	\$5,000.00	
5-0500	Office Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-0700	Furniture	\$0.00	\$949.88	\$2,000.00	\$2,160.08	\$5,000.00	\$5,000.00	\$5,000.00	
5-1309	Data Processing Software	\$32,355.88	\$36,530.27	\$40,000.00	\$38,002.78	\$42,000.00	\$42,000.00	\$42,000.00	
	CAPITAL OUTLAY TOTAL	\$35,939.74	\$40,954.68	\$47,000.00	\$43,424.79	\$52,000.00	\$52,000.00	\$52,000.00	
TOTAL EXPENDITURES		\$904,372.41	\$1,041,891.88	\$1,183,875.00	\$1,119,507.25	\$1,315,650.00	\$1,315,650.00	\$1,315,650.00	

Do you expect to receive or spend any grant funds this year?

YES

NO

Receive

Spend

To the County Board:

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated:

COUNTY ATTORNEY

Signature of Officer:

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

653-00		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
	COMMUNICATIONS CENTER (P.B.X.)								
	Personal Services								
1-0203	Overtime/Special	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00	
1-0305	Regular Time Salary - Clerical	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00	
1-0405	Part-Time Salary - Clerical	\$28,359.08	\$29,208.69	\$39,000.00	\$33,619.60	38,000.00	38,000.00	38,000.00	
1-0502	Holiday Pay	\$0.00	\$0.00	\$0.00	\$138.00	0.00	0.00	0.00	
	PERSONAL SERVICES TOTAL	\$28,359.08	\$29,208.69	\$39,000.00	\$33,757.60	38,000.00	38,000.00	38,000.00	
	Operating Expenses								
2-0100	Postal Service	\$125,769.98	\$36,803.69	\$140,000.00	\$97,521.51	140,000.00	140,000.00	140,000.00	
2-0200	Local Telephone Service	\$14,499.19	\$14,546.27	\$16,000.00	\$30,122.80	57,000.00	57,000.00	57,000.00	
2-0202	Long Distance Telephone	\$3,993.88	\$3,869.79	\$5,000.00	\$2,940.47	0.00	0.00	0.00	
2-0203	T-1 Telephone Service	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00	
2-1600	Other Equipment Repair	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00	
	OPERATING EXPENSES TOTAL	\$144,263.05	\$55,219.75	\$161,000.00	\$130,584.78	197,000.00	197,000.00	197,000.00	
	Supplies and Materials								
3-0101	Supplies - Office	\$18.50	\$75.19	\$150.00	\$0.00	150.00	150.00	150.00	
	SUPPLIES AND MATERIALS TOTAL	\$18.50	\$75.19	\$150.00	\$0.00	150.00	150.00	150.00	
	Capital Outlay								
5-0500	Office Equipment	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00	
	CAPITAL OUTLAY TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	0.00	0.00	0.00	
	TOTAL EXPENDITURES	\$172,640.63	\$84,503.63	\$200,150.00	\$164,342.38	235,150.00	\$235,150.00	\$235,150.00	

Do you expect to receive or spend any grant funds this year?

YES

NO

To the County Board:

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

COMMUNICATIONS CENTER PBX

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

657-00		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
	MERIT COMMISSION								
	Operating Expenses								
2-1701	Meals	\$0.00	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1704	Mileage Allowance	\$0.00	\$0.00	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00	
2-2000	Printing & Publishing	\$37.80	\$174.55	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00	
2-2500	Consulting Fees (Expert)	\$0.00	\$0.00	\$800.00	\$63.90	\$800.00	\$800.00	\$800.00	
	OPERATING EXPENSES TOTAL	\$37.80	\$174.55	\$1,150.00	\$63.90	\$1,150.00	\$1,150.00	\$1,150.00	
	Supplies and Materials								
3-0101	Supplies - Office	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	
	SUPPLIES AND MATERIALS TOTAL	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	
	TOTAL EXPENDITURES	\$37.80	\$174.55	\$1,250.00	\$63.90	\$1,250.00	\$1,250.00	\$1,250.00	

Do you expect to receive or spend any grant funds this year?

To the County Board:

_____ YES _____ NO

_____ Receive _____ Spend

Dated: _____

Office MERIT COMMISSION

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

662-00	CHILD SUPPORT DIVISION	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
Personal Services									
1-0201	Deputy's Salary - Chief	\$63,928.30	\$82,145.28	\$92,175.00	\$84,781.13	\$96,725.00	\$96,725.00	\$96,725.00	
1-0203	Overtime/Special	\$2,073.54	\$1,848.44	\$2,000.00	\$1,467.09	\$2,000.00	\$2,000.00	\$2,000.00	
1-0305	Regular Time Salary - Clerical	\$149,764.54	\$192,938.56	\$219,755.00	\$191,181.86	\$219,755.00	\$219,755.00	\$219,755.00	
1-0405	Part-Time Salary - Clerical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1-0502	Holiday Pay	\$7,332.00	\$11,118.72	\$12,000.00	\$9,854.44	\$12,000.00	\$12,000.00	\$12,000.00	
1-0804	Life Insurance	\$37.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	PERSONAL SERVICES TOTAL	\$223,135.88	\$288,051.00	\$325,930.00	\$287,284.52	\$330,480.00	\$330,480.00	\$330,480.00	
Operating Expenses									
2-1600	Other Equipment Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1701	Meals	\$147.18	\$91.03	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00	
2-1702	Lodging	\$1,620.15	\$986.85	\$1,000.00	\$434.85	\$1,000.00	\$1,000.00	\$1,000.00	
2-1703	Travel Expense - Commercial	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1704	Mileage Allowance	\$848.35	\$792.58	\$1,000.00	\$145.00	\$1,000.00	\$1,000.00	\$1,000.00	
2-1801	Dues, Sub., Reg., ETC.	\$1,228.00	\$895.00	\$1,000.00	\$1,273.00	\$2,000.00	\$2,000.00	\$2,000.00	
2-2000	Printing & Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-2600	Court Costs	\$1,142.85	\$1,055.58	\$1,500.00	\$604.26	\$1,500.00	\$1,500.00	\$1,500.00	
2-7000	Microfilming/Photostat	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	OPERATING EXPENSES TOTAL	\$4,986.53	\$3,821.04	\$4,700.00	\$2,457.11	\$5,700.00	\$5,700.00	\$5,700.00	
Supplies and Materials									
3-0101	Supplies - Office	\$3,393.87	\$3,139.91	\$4,000.00	\$2,537.95	\$4,000.00	\$4,000.00	\$4,000.00	
3-0118	Stationery/Envelopes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
3-0128	Supplies - Data Processing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	SUPPLIES AND MATERIALS TOTAL	\$3,393.87	\$3,139.91	\$4,000.00	\$2,537.95	\$4,000.00	\$4,000.00	\$4,000.00	
Capital Outlay									
5-0315	Data Processing Equipment	\$243.94	\$319.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-0500	Office Equipment	\$0.00	\$0.00	\$1,000.00	\$1,632.95	\$2,000.00	\$2,000.00	\$2,000.00	
5-0700	Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-1305	Data Processing Software	\$832.72	\$0.00	\$1,500.00	\$125.00	\$1,500.00	\$1,500.00	\$1,500.00	
	CAPITAL OUTLAY TOTAL	\$1,076.66	\$319.00	\$2,500.00	\$1,757.95	\$3,500.00	\$3,500.00	\$3,500.00	
TOTAL EXPENDITURES		\$232,592.94	\$295,330.95	\$337,130.00	\$294,037.53	\$343,680.00	\$343,680.00	\$343,680.00	

Do you expect to receive or spend any grant funds this year?

YES

NO

To the County Board:

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

CHILD SUPPORT DIVISION

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

671-00	COUNTY JAIL	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
Personal Services									
1-0202	Education Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1-0203	Overtime Salaries	\$35,190.48	\$26,890.04	\$50,000.00	\$91,043.08	\$92,000.00	\$92,000.00	\$92,000.00	
1-0305	Salary Reg Time Clerical	\$86,005.63	\$90,428.80	\$95,400.00	\$102,522.70	\$108,000.00	\$108,000.00	\$108,000.00	
1-0307	Medical	\$99,123.19	\$98,108.02	\$193,000.00	\$190,634.71	\$203,000.00	\$203,000.00	\$203,000.00	
1-0315	Reg Time Salary - Correctional	\$1,713,309.82	\$1,662,586.76	\$2,214,200.00	\$1,630,887.76	\$2,334,000.00	\$2,334,000.00	\$2,334,000.00	
1-0341	Jail Supervisor	\$74,025.76	\$81,128.48	\$85,600.00	\$88,913.60	\$93,800.00	\$93,800.00	\$93,800.00	
1-0405	Part-Time Salary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1-0415	Salary Security	\$0.00	\$754.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1-0431	Security Pay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1-0502	Holiday Pay	\$71,490.84	\$80,693.62	\$0.00	\$84,433.46	\$88,000.00	\$88,000.00	\$88,000.00	
1-0800	Education	\$305.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
1-0808	Cash In Lieu	\$1,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1-0900	EMT	\$60.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1-1100	Uniform Allowance	\$6,871.93	\$17,537.94	\$10,000.00	\$6,290.85	\$10,000.00	\$10,000.00	\$10,000.00	
	PERSONAL SERVICES TOTAL	\$2,087,982.65	\$2,058,128.35	\$2,649,200.00	\$2,194,726.16	\$2,928,800.00	\$2,928,800.00	\$2,928,800.00	
Operating Expenses									
2-0100	Postal Service	\$6.25	\$89.00	\$300.00	\$2.17	\$300.00	\$300.00	\$300.00	
2-0500	Utilities	\$127,519.75	\$128,224.56	\$165,000.00	\$139,464.45	\$165,000.00	\$165,000.00	\$165,000.00	
2-0505	Garbage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1200	Office Equipment Repair	\$24.83	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00	
2-1300	Building Repair	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
2-1600	Other Equipment Repair	\$4,298.98	\$6,885.61	\$5,100.00	\$7,321.08	\$5,400.00	\$5,400.00	\$5,400.00	
2-1601	Auto Repair	\$3,605.48	\$3,752.99	\$3,100.00	\$3,330.23	\$3,300.00	\$3,300.00	\$3,300.00	
2-1701	Meals	\$560.96	\$1,625.32	\$3,000.00	\$1,121.81	\$3,000.00	\$3,000.00	\$3,000.00	
2-1702	Lodging-Transports	\$470.49	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	
2-1703	Commercial Transport	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	
2-1704	Mileage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1712	Travel Expense - Transports	\$0.00	\$0.00	\$1,000.00	\$113.00	\$1,000.00	\$1,000.00	\$1,000.00	
2-1801	Dues, Subscriptions	\$610.00	\$300.00	\$600.00	\$4,277.63	\$4,000.00	\$4,000.00	\$4,000.00	
2-1900	Food Contract	\$285,928.14	\$317,801.64	\$320,000.00	\$343,978.54	\$357,000.00	\$357,000.00	\$357,000.00	
2-1901	Housing of Prisoners	\$1,570.00	\$14.96	\$0.00	\$720.00	\$0.00	\$0.00	\$0.00	
2-1902	Laundry	\$6,617.82	\$6,535.50	\$8,000.00	\$5,632.73	\$8,000.00	\$8,000.00	\$8,000.00	
2-1904	Prisoner's Clothing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1906	Jail Supplies	\$9,028.18	\$11,021.38	\$13,000.00	\$7,097.32	\$13,000.00	\$13,000.00	\$13,000.00	
2-1907	Kitchen Supplies	\$3,988.97	\$2,721.38	\$5,000.00	\$4,561.85	\$5,500.00	\$5,500.00	\$5,500.00	
2-2000	Printing & Publishing	\$266.42	\$453.26	\$500.00	\$105.04	\$500.00	\$500.00	\$500.00	
2-2408	Evaluation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-2515	Contracts	\$45,214.53	\$50,206.05	\$61,000.00	\$62,801.07	\$63,000.00	\$63,000.00	\$63,000.00	
2-2906	Continuing Education (Training)	\$7,634.37	\$19,614.98	\$9,000.00	\$6,824.63	\$9,000.00	\$9,000.00	\$9,000.00	
2-3000	Medical & Hospital	\$38,151.59	\$14,793.92	\$50,000.00	\$39,943.76	\$50,000.00	\$50,000.00	\$50,000.00	

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

671-00	COUNTY JAIL	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
2-3300	Prescriptions	\$57,732.44	\$66,611.23	\$75,000.00	\$69,899.45	\$78,000.00	\$78,000.00	\$78,000.00	
2-4110	Pest Control	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	OPERATING EXPENSES TOTAL	\$593,229.20	\$630,651.78	\$727,100.00	\$697,194.76	\$773,500.00	\$773,500.00	\$773,500.00	
Supplies and Materials									
3-0101	Supplies - Office	\$5,416.09	\$4,203.04	\$5,000.00	\$4,993.10	\$5,200.00	\$5,200.00	\$5,200.00	
3-0102	Supplies - Chemical	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	
2-0103	Supplies - Janitorial	\$0.00	\$79.96	\$580.00	\$0.00	\$500.00	\$500.00	\$500.00	
3-0104	Supplies - Technical	\$5,787.99	\$3,750.06	\$6,500.00	\$4,273.08	\$6,600.00	\$6,600.00	\$6,600.00	
3-0112	Supplies - Law Enforcement	\$17,501.22	\$136,721.46	\$18,000.00	\$6,391.13	\$18,000.00	\$18,000.00	\$18,000.00	
3-0118	Stationery/Envelopes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
3-0127	Supplies - First Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
3-0136	Jail Commissary	\$232,997.96	\$229,902.66	\$287,000.00	\$229,139.58	\$287,000.00	\$287,000.00	\$287,000.00	
3-0209	Fuel	\$7,095.36	\$6,680.69	\$15,000.00	\$11,545.40	\$15,500.00	\$15,500.00	\$15,500.00	
3-0210	Grease	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
3-0211	Tires & Tire Repair	\$0.00	\$0.00	\$0.00	\$595.00	\$0.00	\$0.00	\$0.00	
	SUPPLIES AND MATERIALS TOTAL	\$268,798.62	\$381,337.87	\$332,580.00	\$256,937.29	\$333,300.00	\$333,300.00	\$333,300.00	
Capital Outlay									
5-0315	Data Processing Equipment	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
5-0500	Office Equipment	\$277.31	\$204.49	\$1,000.00	\$186.99	\$1,000.00	\$1,000.00	\$1,000.00	
5-0700	Furniture	\$0.00	\$280.97	\$8,000.00	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00	
5-1000	Food-Beverage Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-1103	Other Equipment	\$57,844.99	\$91,347.00	\$50,000.00	\$30,686.45	\$50,000.00	\$50,000.00	\$50,000.00	
5-1309	Data Processing Software	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
	CAPITAL OUTLAY TOTAL	\$58,122.30	\$91,832.46	\$61,000.00	\$30,873.44	\$61,000.00	\$61,000.00	\$61,000.00	
TOTAL EXPENDITURES		\$3,008,132.77	\$3,161,950.46	\$3,769,880.00	\$3,179,731.65	\$4,096,600.00	\$4,096,600.00	\$4,096,600.00	

Do you expect to receive or spend any grant funds this year?

YES

NO

To the County Board:

Receive

Spent

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated:

COUNTY JAIL

Signature of Office:

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

673-00

DIST. PROBATION OFFICE

		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
Operating Expenses									
2-0100	Postal Service	\$7,777.86	\$9,967.81	\$6,500.00	\$8,462.99	\$9,500.00	\$9,500.00	\$9,500.00	
2-0200	Telephone - Fax	\$19,082.79	\$20,887.91	\$15,000.00	\$21,100.30	\$20,000.00	\$20,000.00	\$20,000.00	
2-1200	Office Equipment Repair	\$20,109.50	\$11,497.50	\$18,000.00	\$11,839.00	\$12,000.00	\$12,000.00	\$12,000.00	
2-1701	Meals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1702	Lodging	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1703	Travel Expenses-Commercial	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1704	Mileage Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1801	Dues, Sub., Registration, ETC..	722.94	\$2,470.78	\$1,500.00	\$1,300.12	\$1,500.00	\$1,500.00	\$1,500.00	
2-2000	Printing & Publishing	\$2,589.03	\$2,809.02	\$3,000.00	\$1,384.47	\$2,500.00	\$2,500.00	\$2,500.00	
2-2600	Court Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-2601	Court Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	OPERATING EXPENSES TOTAL	\$50,282.12	\$47,633.02	\$44,000.00	\$44,086.88	\$45,500.00	\$45,500.00	\$45,500.00	
Supplies and Materials									
3-0101	Supplies - Office	\$28,743.33	\$37,204.07	\$15,000.00	\$27,553.58	\$20,000.00	\$20,000.00	\$20,000.00	
3-0103	Janitorial Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
3-0118	Stationery/Envelopes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
3-0128	Supplies - Data Processing	\$9,868.82	\$9,175.86	\$12,000.00	\$8,280.48	\$10,000.00	\$10,000.00	\$10,000.00	
	SUPPLIES AND MATERIALS TOTAL	\$38,612.15	\$46,379.93	\$27,000.00	\$35,834.06	\$30,000.00	\$30,000.00	\$30,000.00	
Equipment Rental									
4-0200	Rental-Equipment-Office	\$11,573.57	\$19,908.79	\$12,000.00	\$12,246.47	\$12,000.00	\$12,000.00	\$12,000.00	
	EQUIPMENT RENTAL TOTAL	\$11,573.57	\$19,908.79	\$12,000.00	\$12,246.47	\$12,000.00	\$12,000.00	\$12,000.00	
Capital Outlay									
5-0315	Data Processing Equipment	\$25,631.87	\$24,013.69	\$25,000.00	\$19,209.45	\$25,000.00	\$25,000.00	\$25,000.00	
5-0500	Office Equipment	\$7,692.16	\$0.00	\$10,000.00	\$0.00	\$8,000.00	\$8,000.00	\$8,000.00	
5-0700	Furniture	\$0.00	\$0.00	\$4,500.00	\$1,571.39	\$3,500.00	\$3,500.00	\$3,500.00	
5-1309	Data Processing Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-1311	Lease/Purchase Agreement	\$0.00	\$0.00	\$12,500.00	\$0.00	\$8,500.00	\$8,500.00	\$8,500.00	
	CAPITAL OUTLAY TOTAL	\$33,324.03	\$24,013.69	\$52,000.00	\$20,780.84	\$45,000.00	\$45,000.00	\$45,000.00	
	TOTAL EXPENDITURES	\$133,791.87	\$137,935.43	\$135,000.00	\$112,948.25	\$132,500.00	\$132,500.00	\$132,500.00	

Do you expect to receive or spend any grant funds this year?

YES

NO

Receive

Spent

To the County Board:

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

Probation

Signature of Office: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

691-00

CITY-COUNTY FUND

Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
---------------------------------	---------------------------------	-----------------------------------	---------------------------------	----------------------------------	---------------------------------	--------------------------------	-------------

Operating Expenses

2-4428	Sutherland Library	\$2,450.00	\$2,499.00	\$2,549.00	\$2,549.00	\$2,600.00	\$2,600.00	\$2,600.00	
2-4448	Road Maintenance	\$20,796.00	\$20,796.00	\$20,796.00	\$20,796.00	\$20,796.00	\$20,796.00	\$20,796.00	
2-4451	Mutual Fire Organization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-4452	Techology Adm.	\$247,747.21	\$285,597.17	\$332,520.00	\$291,322.60	\$325,000.00	\$325,000.00	\$325,000.00	
2-9901	Humane Society	\$768.00	\$1,838.00	\$2,000.00	\$10,283.53	\$2,000.00	\$2,000.00	\$2,000.00	
2-9902	North Platte Library	\$48,536.00	\$49,264.00	\$50,003.00	\$50,003.00	\$51,003.00	\$51,003.00	\$51,003.00	
2-9920	Ambulance Rural	\$141,257.34	\$169,999.99	\$170,000.00	\$169,999.99	\$170,000.00	\$170,000.00	\$170,000.00	
OPERATING EXPENSES TOTAL		\$461,554.55	\$529,994.16	\$577,868.00	\$544,954.12	\$571,399.00	\$571,399.00	\$571,399.00	

TOTAL EXPENDITURES	\$461,554.55	\$529,994.16	\$577,868.00	\$544,954.12	\$571,399.00	\$571,399.00	\$571,399.00
--------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

Do you expect to receive or spend any grant funds this year?

To the County Board:

YES

NO

Receive

Spend

Dated: _____

Office

CITY COUNTY FUND

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

693-00

		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
Emergency Management									
Personal Services									
1-0200	Deputy - Dundy County	\$11,164.42	\$13,528.06	\$13,250.00	\$13,380.39	\$13,750.00	\$13,750.00	\$13,750.00	
1-0201	Deputy - Lincoln County	\$0.00				\$41,500.00	\$41,500.00	\$41,500.00	
1-0202	Deputy - Hitchcock County	\$11,164.16	\$12,416.75	\$12,900.00	\$10,711.08	\$12,900.00	\$12,900.00	\$12,900.00	
1-0203	Overtime/Special	\$576.77	\$335.96	\$3,500.00	\$650.04	\$3,500.00	\$3,500.00	\$3,500.00	
1-0301	Regular Salary - Administration	\$67,879.50	\$72,509.79	\$74,440.00	\$74,174.71	\$77,430.00	\$77,430.00	\$77,430.00	
1-0305	Regular Time Clerical	\$29,851.50	\$35,885.78	\$38,000.00	\$41,128.60	\$28,500.00	\$28,500.00	\$28,500.00	
1-0405	Part-Time Salary - Clerical	\$0.00	\$0.00	\$15,000.00	\$11,672.25	\$0.00	\$0.00	\$0.00	
	Volunteer/Reserve		\$0.00	\$15.00		\$15.00	\$15.00	\$15.00	
1-0502	Holiday Pay	\$1,310.40	\$1,883.60	\$2,000.00	\$2,170.99	\$3,500.00	\$3,500.00	\$3,500.00	
1-0801	Workman's Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	PERSONAL SERVICES TOTAL	\$121,946.75	\$136,559.94	\$159,105.00	\$153,888.06	\$181,095.00	\$181,095.00	\$181,095.00	
Operating Expenses									
2-0100	Postal Service	\$119.65	\$152.36	\$350.00	\$372.81	\$400.00	\$400.00	\$400.00	
2-0200	Telephone Service	\$13,900.13	\$18,103.24	\$22,400.00	\$21,265.32	\$27,400.00	\$27,400.00	\$27,400.00	
2-0206	Other Telephone Service	\$0.00	\$7,897.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-0400	Siren Maintenance	\$1,303.65	\$5,953.49	\$5,000.00	\$1,431.59	\$5,000.00	\$5,000.00	\$5,000.00	
2-0501	Tower Utilities	\$420.00	\$420.00	\$750.00	\$420.00	\$750.00	\$750.00	\$750.00	
2-1200	Office Equipment Repair	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	
2-1600	Other Equipment Repair - Radio	\$2,852.69	\$246.55	\$6,000.00	\$2,284.11	\$6,000.00	\$6,000.00	\$6,000.00	
2-1601	Car Repairs	\$5,302.98	\$6,006.94	\$12,500.00	\$5,309.84	\$12,500.00	\$12,500.00	\$12,500.00	
2-1701	Meals	\$7,882.55	\$5,165.28	\$6,850.00	\$5,851.29	\$7,850.00	\$7,850.00	\$7,850.00	
2-1702	Lodging	\$6,237.73	\$4,933.60	\$7,700.00	\$6,391.48	\$10,100.00	\$10,100.00	\$10,100.00	
2-1704	Mileage Allowance	\$472.26	\$0.00	\$2,300.00	\$1,241.30	\$6,000.00	\$6,000.00	\$6,000.00	
2-1703	Commerical Travel	\$1,639.34	\$342.65	\$4,000.00	\$2,443.73	\$3,800.00	\$3,800.00	\$3,800.00	
2-1751	SWPETR DUES ACCOUNT	\$0.00	\$344.89	\$2,805.00	\$103.66	\$3,227.00	\$3,227.00	\$3,227.00	
2-1801	Dues, Sub., Registrations, ETC.	\$5,263.87	\$5,573.84	\$7,000.00	\$5,962.51	\$7,500.00	\$7,500.00	\$7,500.00	
2-2000	Printing & Publishing	\$8.29	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	
2-2515	Tower Maintenance	\$2,419.16	\$14,833.01	\$7,500.00	\$157.24	\$7,500.00	\$7,500.00	\$7,500.00	
2-2555	URS User Fees	\$1,584.00	\$1,540.00	\$3,500.00	\$1,496.00	\$3,500.00	\$3,500.00	\$3,500.00	
2-4434	Lincoln Co Cert Team	\$7,933.68	\$7,015.32	\$10,800.00	\$2,109.72	\$10,800.00	\$10,800.00	\$10,800.00	
2-4436	Public Outreach	\$2,500.14	\$4,390.03	\$7,000.00	\$6,054.63	\$7,000.00	\$7,000.00	\$7,000.00	
2-4452	Technology Adm	\$1,750.07	\$1,356.42	\$3,000.00	\$3,162.19	\$3,000.00	\$3,000.00	\$3,000.00	
2-8000	Refund Empg Funds to other Counties	\$11,420.19	\$10,484.78	\$15,000.00	\$2,000.58	\$30,000.00	\$30,000.00	\$30,000.00	
	OPERATING EXPENSES TOTAL	\$73,010.38	\$94,759.40	\$127,955.00	\$68,058.00	\$155,827.00	\$155,827.00	\$155,827.00	

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

Supplies and Materials

3-0101	Supplies - Office	\$7,183.28	\$4,014.30	\$8,000.00	\$5,898.34	\$8,000.00	\$8,000.00	\$8,000.00	
3-0107	Building Maintenance	\$0.00	\$0.00	\$2,500.00	\$3,020.26	\$2,500.00	\$2,500.00	\$2,500.00	
3-0118	Stationery/Envelopes	\$629.00	\$0.00	\$150.00	\$69.00	\$150.00	\$150.00	\$150.00	
3-0123	Safety Clothing	\$2,687.43	\$5,063.82	\$6,000.00	\$7,695.52	\$7,000.00	\$7,000.00	\$7,000.00	
3-0128	Supplies - Data Processing	\$131.76	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
3-0209	Fuel & Oil	\$5,124.31	\$5,132.04	\$7,000.00	\$4,974.55	\$8,000.00	\$8,000.00	\$8,000.00	
3-0400	Emergency Stockpile Supplies/Equip	\$107.97	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	
	SUPPLIES AND MATERIALS TOTAL	\$15,863.75	\$14,210.16	\$26,150.00	\$21,657.67	\$28,150.00	\$28,150.00	\$28,150.00	

Equipment Rental

4-0306	Tower Rental and Expense	\$2,846.71	\$0.00	\$800.00	\$0.00	\$800.00	\$800.00	\$800.00	
	EQUIPMENT RENTAL TOTAL	\$2,846.71	\$0.00	\$800.00	\$0.00	\$800.00	\$800.00	\$800.00	

Capital Outlay

5-0301	Vehicle	\$104.07	\$0.00	\$25,000.00	\$25,315.00	\$65,000.00	\$65,000.00	\$65,000.00	
5-0303	Vehicle Equipment	\$7,975.25	\$1,633.94	\$7,000.00	\$8,668.27	\$9,000.00	\$9,000.00	\$9,000.00	
5-0311	Radio Equipment	\$11,517.37	\$4,309.32	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	
5-0315	Data Processing Equipment	\$15,169.99	\$11,136.39	\$15,545.00	\$14,720.01	\$17,545.00	\$17,545.00	\$17,545.00	
5-0349	Hazard Mitigation Plan	\$1,575.00	\$0.00	\$0.00	\$0.00	\$13,500.00	\$13,500.00	\$13,500.00	
5-0402	West Central NE Medical Reservr Cop	\$14,365.44	\$3,134.86	\$1,056.20	\$0.00	\$1,057.00	\$1,057.00	\$1,057.00	
5-0405	2019 SHSP Funds-HazMatGroup	\$2,772.26	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	
5-0406	2020 SHSP Funds-HazMat Group	\$32,757.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-0407	2021 SHSP Funds- HazMat Group	\$64,514.18	\$12,905.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-0408	2022SHSP Funds- HazMat Group	\$137,815.67	\$205,773.76	\$143,797.62	\$132,255.03	\$0.00	\$0.00	\$0.00	
5-0409	2023 SHSP Funds-HazMat Group	\$83,278.14	\$123,889.53	71,011.30	\$53,557.20	\$0.00	\$0.00	\$0.00	
5-0410	2024 SHSP Funds-Hazmat Group	\$0.00	\$103,917.12	179,952.88	\$77,909.32	\$90,849.00	\$90,849.00	\$90,849.00	
5-0411	2025 SHSp Funds-Hazmat Group	\$0.00	\$0.00	274,905.00	\$0.00	\$274,905.00	\$274,905.00	\$274,905.00	
5-0412	2026 SHSP Funds-Hazmat Group					\$179,512.00	\$179,512.00	\$179,512.00	
5-0500	Office Equipment Repair	\$1,391.83	\$4,438.62	\$5,200.00	\$1,859.80	\$5,200.00	\$5,200.00	\$5,200.00	
5-0555	Emergency Operation Ctr Equipment	\$6,185.03	\$3,372.37	\$10,000.00	\$6,274.96	\$10,000.00	\$10,000.00	\$10,000.00	
5-0700	Furniture	\$0.00	\$3,775.54	\$3,500.00	\$1,005.07	\$3,500.00	\$3,500.00	\$3,500.00	
5-1309	Data Processing Software	\$106.99	\$312.48	\$1,470.00	\$312.48	\$1,470.00	\$1,470.00	\$1,470.00	
	CAPITAL OUTLAY TOTAL	\$379,528.43	\$478,599.87	\$748,438.00	\$321,877.14	\$681,538.00	\$681,538.00	\$681,538.00	

TOTAL EXPENDITURES \$593,196.02 \$724,129.37 \$1,062,448.00 \$565,480.87 \$1,047,410.00 \$1,047,410.00 \$1,047,410.00

Do you expect to receive or spend any grant funds this year?

YES

NO

To the County Board:

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

EMERGENCY MANAGEMENT

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

694

		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
Predatory Animal Control									
Personal Services									
1-0203	Overtime/Special	\$4,406.28	\$4,021.91	\$5,000.00	\$4,265.65	\$2,500.00	\$2,500.00	\$2,500.00	
1-0301	Administrative Salary	\$44,681.25	\$31,306.25	\$50,000.00	\$36,057.13	\$40,000.00	\$40,000.00	\$40,000.00	
1-0801	Workman's Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	PERSONAL SERVICES TOTAL	\$49,087.53	\$35,328.16	\$55,000.00	\$40,322.78	\$42,500.00	\$42,500.00	\$42,500.00	
Operating Expenses									
2-0100	Postal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-0200	Telephone Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1602	Pickup Repair	\$4,469.83	\$6,607.18	\$7,000.00	\$1,454.26	\$5,000.00	\$5,000.00	\$5,000.00	
2-1630	Equipment Repair-4 Wheelers	\$0.00	\$0.00	\$1,000.00	\$163.34	\$1,000.00	\$1,000.00	\$1,000.00	
2-1701	Meals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1702	Lodging	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1704	Travel Allowence	\$259.96	\$67.67	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1801	Dues, Sub, Registrations, Etc	\$0.00	\$638.00	\$700.00	\$670.00	\$700.00	\$700.00	\$700.00	
2-1805	Safety Equipment	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	
2-9900	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	OPERATING EXPENSES TOTAL	\$4,729.79	\$7,312.85	\$9,450.00	\$2,287.60	\$7,200.00	\$7,200.00	\$7,200.00	
Supplies and Materials									
3-0101	Supplies	\$1,171.24	\$1,387.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
3-0102	Chemical Supplies	\$9,656.20	\$21,885.49	\$25,000.00	\$41,302.32	\$32,000.00	\$32,000.00	\$32,000.00	
3-0105	Miscellaneous Supplies	\$574.66	\$1,821.16	\$3,000.00	\$1,243.99	\$2,000.00	\$2,000.00	\$2,000.00	
3-0118	Stationary	\$12.88	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00	
3-0209	Vehicle Fuel	\$5,595.78	\$3,647.03	\$6,000.00	\$3,153.71	\$5,000.00	\$5,000.00	\$5,000.00	
3-0210	Grease & Oil	\$45.95	\$870.70	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
3-0211	Equipment Tires & Repairs	\$1,369.75	\$689.58	\$2,000.00	\$2,070.34	\$2,000.00	\$2,000.00	\$2,000.00	
	SUPPLIES AND MATERIALS TOTAL	\$18,426.46	\$30,300.96	\$37,100.00	\$47,770.36	\$41,000.00	\$41,000.00	\$41,000.00	
Capital Outlay									
5-0304	New Vehicle	\$24,815.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-0400	Trapping Equipment	\$991.84	\$8,012.76	\$2,000.00	\$102.61	\$500.00	\$500.00	\$500.00	
5-0700	Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	CAPITAL OUTLAY TOTAL	\$25,807.54	\$8,012.76	\$2,000.00	\$102.61	\$500.00	\$500.00	\$500.00	
	TOTAL EXPENDITURES	\$98,051.32	\$80,954.73	\$103,550.00	\$90,483.35	\$91,200.00	\$91,200.00	\$91,200.00	

Do you expect to receive or spend any grant funds this year?

To the County Board:

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

_____ YES _____ NO

Receive

Spend

Dated: _____

Predator Animal Control

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

702-00

COUNTY SURVEYOR

	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
Personal Services								
1-0100 Official Salary	\$18,980.58	\$19,549.56	\$20,150.00	\$20,135.52	\$21,280.00	\$21,280.00	\$21,280.00	
1-0203 Overtime/Special	\$334.59	\$801.48	\$1,000.00	\$808.14	1000	1000	1000	
2-0302 Regular Time - Surveying	\$48,558.43	\$50,612.96	\$52,500.00	\$53,671.68	\$57,500.00	\$57,500.00	\$57,500.00	
1-0305 Part-Time Clerical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1-0402 Part-Time Salary - Surveying	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1-0502 Holiday Pay	\$2,155.20	\$2,721.20	\$2,800.00	\$2,506.00	\$2,700.00	\$2,700.00	\$2,700.00	
1-0801 Workman's Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
PERSONAL SERVICES TOTAL	\$70,028.80	\$73,685.20	\$76,450.00	\$77,121.34	\$82,480.00	\$82,480.00	\$82,480.00	
Operating Expenses								
2-0100 Postal Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1200 Office Equipment Replar	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1402 Pickup Repair - Parts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1502 Pickup Repair - Labor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1600 Other Equipment Repair	\$22.60	\$547.38	\$600.00	\$273.14	\$300.00	\$300.00	\$300.00	
2-1701 Meals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1702 Lodging	\$344.85	\$249.90	\$250.00	\$269.90	\$300.00	\$300.00	\$300.00	
2-1704 Mileage Allowance	\$139.36	\$481.60	\$500.00	\$152.25	\$200.00	\$200.00	\$200.00	
2-1801 Dues, Sub., Registration, ETC...	\$200.00	\$380.00	\$400.00	\$475.00	\$500.00	\$500.00	\$500.00	
2-2000 Printing & Publishing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-2530 Survey	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-7000 Microfilming/Photostat	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
OPERATING EXPENSES TOTAL	\$706.81	\$1,658.88	\$1,750.00	\$1,170.29	\$1,300.00	\$1,300.00	\$1,300.00	
Supplies and Materials								
3-0101 Supplies - Office	\$1,667.08	\$1,914.21	\$2,000.00	\$1,431.10	\$1,500.00	\$1,500.00	\$1,500.00	
3-0129 Field Supplies	\$3,723.20	\$604.21	\$2,000.00	\$3,092.66	\$3,000.00	\$3,000.00	\$3,000.00	
3-0209 Equipment - Fuel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
3-0210 Equipment - Grease & Oil	\$0.00	\$39.45	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00	
3-0211 Equip. Tire & Tire Repair	\$0.00	\$0.00	\$200.00	\$577.98	\$500.00	\$500.00	\$500.00	
SUPPLIES AND MATERIALS TOTAL	\$5,390.28	\$2,557.87	\$4,400.00	\$5,101.74	\$5,200.00	\$5,200.00	\$5,200.00	
Capital Outlay								
5-0302 Pickups	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
3-0312 GPS System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-0315 Data Processing Equip.	\$2,590.00	\$0.00	\$3,000.00	\$470.00	\$500.00	\$500.00	\$500.00	
5-0400 Engineering & Tech. Equip.	\$2,133.85	\$924.62	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	
5-0500 Office Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-1309 Data Processing Software	\$2,362.30	\$2,362.30	\$2,500.00	\$2,010.88	\$2,500.00	\$2,500.00	\$2,500.00	
CAPITAL OUTLAY TOTAL	\$7,086.15	\$3,286.92	\$8,000.00	\$2,480.88	\$5,500.00	\$5,500.00	\$5,500.00	
TOTAL EXPENDITURES	\$83,212.04	\$81,188.87	\$90,600.00	\$85,874.25	\$94,480.00	\$94,480.00	\$94,480.00	

Do you expect to receive or spend any grant funds this year?

☐ YES ☒ NO
 Receive Spend

To the County Board:

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: 7/21/2025 Surveyor _____ Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

733-00

NOXIOUS WEEDS

		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
Personal Services									
1-0101	Board Member's Salary	\$2,620.00	\$2,900.00	\$3,000.00	\$2,600.00	\$3,000.00	\$3,000.00	\$3,000.00	
1-0203	Overtime/Special	\$6,264.87	\$4,630.62	\$9,000.00	\$246.00	\$4,500.00	\$4,500.00	\$4,500.00	
1-0301	Administrative Salary	\$54,981.15	\$59,701.52	\$68,000.00	\$65,013.08	\$72,500.00	\$72,500.00	\$72,500.00	
1-0302	Asst Administrative	\$32,497.53	\$35,051.79	\$40,000.00	\$39,040.12	\$45,600.00	\$45,600.00	\$45,600.00	
1-0308	Full Time Shop/Sprayer	\$30,442.27	\$25,682.55	\$45,000.00	\$0.00	\$58,100.00	\$58,100.00	\$58,100.00	
1-0408	Part-Time Spraying	\$2,216.55	\$9,600.26	\$30,000.00	\$23,287.76	\$65,000.00	\$65,000.00	\$65,000.00	
1-0502	Holiday Pay	\$5,280.08	\$6,186.80	\$7,100.00	\$1,803.72	\$7,300.00	\$7,300.00	\$7,300.00	
1-0800	Continuing Education	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1-0801	Workman's Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	PERSONAL SERVICES TOTAL	\$134,302.45	\$143,753.54	\$202,100.00	\$131,990.68	\$256,000.00	\$256,000.00	\$256,000.00	
Operating Expenses									
2-0100	Postal Service	\$573.47	\$511.00	\$700.00	\$552.37	\$700.00	\$700.00	\$700.00	
2-0200	Telephone Service	\$1,314.37	\$1,451.29	\$2,000.00	\$1,659.58	\$2,000.00	\$2,000.00	\$2,000.00	
2-0400	Radio/GPS Repair	\$0.00	\$176.40	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	
2-0501	Lights	\$2,759.45	\$2,811.61	\$4,000.00	\$2,870.70	\$3,500.00	\$3,500.00	\$3,500.00	
2-0503	Heating Fuels	\$1,309.23	\$1,518.27	\$2,000.00	\$1,415.47	\$2,000.00	\$2,000.00	\$2,000.00	
2-0505	Garbage Hauling	\$0.00	\$7.50	\$30.00	\$0.00	\$30.00	\$30.00	\$30.00	
2-1200	Office Equipment Repair	\$0.00	\$0.00	\$500.00	\$0.00	\$250.00	\$250.00	\$250.00	
2-1300	Building Repair	\$6,504.60	\$1,101.46	\$3,000.00	\$797.06	\$1,500.00	\$1,500.00	\$1,500.00	
2-1602	Equipment Repair - Pickup	\$557.40	\$721.50	\$1,500.00	\$1,493.62	\$2,000.00	\$2,000.00	\$2,000.00	
2-1630	Equipment Repair-Spraying Equip.	\$4,207.84	\$2,639.09	\$4,000.00	\$3,469.96	\$4,500.00	\$4,500.00	\$4,500.00	
2-1701	Meals	\$179.64	\$62.95	\$250.00	\$159.64	\$200.00	\$200.00	\$200.00	
2-1702	Lodging	\$848.73	\$519.90	\$1,000.00	\$789.90	\$1,000.00	\$1,000.00	\$1,000.00	
2-1704	Mileage Allowance	\$1,497.60	\$1,515.70	\$2,000.00	\$1,456.44	\$1,800.00	\$1,800.00	\$1,800.00	
2-1801	Dues, Sub., Registration ETC...	\$1,772.30	\$3,481.37	\$5,000.00	\$4,629.00	\$8,000.00	\$8,000.00	\$8,000.00	
2-1804	Machine for Hire	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1805	Personal Safety Equipment	\$1,186.64	\$147.61	\$1,000.00	\$728.05	\$1,500.00	\$1,500.00	\$1,500.00	
2-1762	Continuing Education	\$265.93	\$37.71	\$500.00	\$290.00	\$500.00	\$500.00	\$500.00	
2-2000	Printing & Publishing	\$464.40	\$278.84	\$1,000.00	\$278.46	\$500.00	\$500.00	\$500.00	
	OPERATING EXPENSES TOTAL	\$23,441.60	\$16,982.20	\$28,980.00	\$20,590.25	\$30,480.00	\$30,480.00	\$30,480.00	
Supplies and Materials									
3-0101	Supplies - Office	\$1,633.59	\$2,224.33	\$2,500.00	\$1,698.46	\$1,500.00	\$1,500.00	\$1,500.00	
3-0102	Supplies - Chemical	\$19,963.41	\$29,395.90	\$40,000.00	\$34,930.00	\$50,000.00	\$50,000.00	\$50,000.00	
3-0103	Supplies - Janitorial	\$521.35	\$208.95	\$500.00	\$296.06	\$500.00	\$500.00	\$500.00	
3-0106	Shop Supplies	\$1,415.58	\$917.56	\$1,500.00	\$949.02	\$1,500.00	\$1,500.00	\$1,500.00	
3-0209	Machinery & Equipment Fuel	\$5,656.03	\$5,317.45	\$7,000.00	\$5,761.11	\$15,000.00	\$15,000.00	\$15,000.00	
3-0210	Machinery & Equip - Grease & Oil	\$1,153.39	\$261.18	\$1,000.00	\$320.10	\$500.00	\$500.00	\$500.00	
3-0211	Machinery & Equip- Tires & Repair	\$755.65	\$541.24	\$1,000.00	\$1,000.00	\$9,000.00	\$9,000.00	\$9,000.00	
3-0212	Equipment Repairs - Commercial	\$7,352.21	\$2,717.56	\$5,000.00	\$4,265.02	\$5,000.00	\$5,000.00	\$5,000.00	
	SUPPLIES AND MATERIALS TOTAL	\$38,451.21	\$41,584.17	\$58,500.00	\$49,219.77	\$83,000.00	\$83,000.00	\$83,000.00	
Capital Outlay									
5-1309	Technology/Software	\$295.00	654.74	\$1,000.00	\$17.24	\$2,000.00	\$2,000.00	\$2,000.00	
5-0200	Building Improvements	\$3,946.17	\$2,386.24	\$4,000.00	\$3,830.14	\$3,000.00	\$3,000.00	\$3,000.00	
5-0300	Machine & Equipmet	\$39,184.38	\$19,558.03	\$50,000.00	\$49,641.20	\$50,000.00	\$50,000.00	\$50,000.00	
5-0311	Radio Equipment/GPs	\$3,650.96	\$3,700.00	\$4,000.00	\$3,883.86	\$4,000.00	\$4,000.00	\$4,000.00	

See summary of significant forecast assumptions and accountants' compilation report

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

5-0500	Office Equipment	\$6,327.67	\$1,608.85	\$2,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
5-0600	Spraying Equipment	\$1,645.39	\$2,236.01	\$3,000.00	\$110.60	\$1,400.00	\$1,400.00	\$1,400.00	
	CAPITAL OUTLAY TOTAL	\$55,049.57	\$30,143.87	\$64,000.00	\$57,613.04	\$61,400.00	\$61,400.00	\$61,400.00	

TOTAL EXPENDITURES	\$251,244.83	\$232,463.78	\$353,580.00	\$259,413.74	\$430,880.00	\$430,880.00	\$430,880.00
--------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

Do you expect to receive or spend any grant funds this year?

_____ YES

_____ NO

To the County Board:

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

NOXIOUS WEEDS

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

783-00

DIVE & RESCUE TEAM

Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
------------------------------	---------------------------------	-----------------------------------	------------------------------	----------------------------------	------------------------------	-----------------------------	-------------

Operating Expenses

2-0200	Pager Service	\$2,274.00	\$2,500.00	\$2,500.00	\$2,079.29	\$4,000.00	\$4,000.00	\$4,000.00	
2-1200	Existing EQ Repairs	\$226.00	\$2,544.62	\$2,500.00	\$1,700.98	\$3,000.00	\$3,000.00	\$3,000.00	
2-1201	Maintenance Pickup					\$2,000.00	\$2,000.00	\$2,000.00	
2-1600	Boat Repairs	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	
2-1701	Meals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1702	Lodging	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1704	Mileage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1801	Registration/Training	\$1,965.50	\$1,525.00	\$2,500.00	\$3,475.50	\$2,500.00	\$2,500.00	\$2,500.00	
	OPERATING EXPENSES TOTAL	\$4,465.50	\$6,569.62	\$8,000.00	\$7,255.77	\$12,000.00	\$12,000.00	\$12,000.00	

Supplies and Materials

3-0101	Small Tools & Equipment	\$4,965.20	\$6,785.29	\$6,000.00	\$4,847.15	\$6,000.00	\$6,000.00	\$6,000.00	
3-0110	Small Tools & Equipment	\$559.40	\$0.00	\$0.00	\$2,048.66	\$0.00	\$0.00	\$0.00	
3-0209	Fuel & Lubricants	\$0.00	\$0.00	\$500.00	\$88.66	\$500.00	\$500.00	\$500.00	
	SUPPLIES AND MATERIALS TOTAL	\$5,524.60	\$6,785.29	\$6,500.00	\$6,984.47	\$6,500.00	\$6,500.00	\$6,500.00	

Capital Outlay

5-0500	Paging System/Portable Radio	\$2,065.93	\$3,000.00	\$3,000.00	\$3,000.00	\$8,000.00	\$8,000.00	\$8,000.00	
5-0700	New Equipment	\$6,000.00	\$5,777.54	\$6,000.00	\$6,028.56	\$6,000.00	\$6,000.00	\$6,000.00	
	CAPITAL OUTLAY TOTAL	\$8,065.93	\$8,777.54	\$9,000.00	\$9,028.56	\$14,000.00	\$14,000.00	\$14,000.00	

TOTAL EXPENDITURES	\$18,056.03	\$22,132.45	\$23,500.00	\$23,268.80	\$32,500.00	\$32,500.00	\$32,500.00
---------------------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------

Do you expect to receive or spend any grant funds this year?

_____ YES

_____ NO

To the County Board:

_____ Receive

_____ Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

DIVE & RESCUE TEAM

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

801-00

		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027
COUNTY RELIEF								
Operating Expenses								
2-1703	Transportation-Commercial	\$2,588.03	\$3,038.02	\$5,000.00	\$1,954.86	\$5,000.00	\$5,000.00	\$5,000.00
2-3000	Medical & Hospital - Clients	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00
2-3050	Emergency Relief - Transients	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
2-3100	Food-Clothing-Clients Service	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
2-3200	Rent & Fuel - Client Service	\$0.00	\$0.00	\$3,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
2-3400	County Burials	\$17,340.50	\$24,348.62	\$39,000.00	\$47,410.42	\$48,000.00	\$48,000.00	\$48,000.00
2-3510	Administration - Contract	\$494.00	\$2,132.75	\$2,150.00	\$0.00	\$2,150.00	\$2,150.00	\$2,150.00
	OPERATING EXPENSES TOTAL	\$20,422.53	\$29,519.39	\$61,150.00	\$49,365.28	\$68,150.00	\$68,150.00	\$68,150.00
Supplies and Materials								
3-0101	Supplies - Office	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
	SUPPLIES AND MATERIALS TOTAL	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
Equipment Rental								
4-0501	Rent - Office Space	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	EQUIPMENT RENTAL TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL EXPENDITURES	\$20,422.53	\$29,519.39	\$61,250.00	\$49,365.28	\$68,250.00	\$68,250.00	\$68,250.00

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

803-00

VETERAN'S SERVICE OFFICE

Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027
---------------------------------	---------------------------------	-----------------------------------	---------------------------------	----------------------------------	---------------------------------	--------------------------------

Explanation

Personal Services

1-0203	Overtime/Special	\$115.41	\$645.08	\$500.00	\$59.06	\$500.00	\$500.00	\$500.00	
1-0301	Administrative Salary	\$58,549.37	\$67,664.00	\$73,500.00	\$72,432.26	\$77,000.00	\$77,000.00	\$77,000.00	
1-0305	Regular Time Salary - Clerical	\$39,955.16	\$47,197.60	\$52,500.00	\$51,668.46	\$58,500.00	\$58,500.00	\$58,500.00	
1-0405	clerical New Hire					\$30,000.00	\$30,000.00	\$30,000.00	
1-0502	Holiday Pay	\$4,139.87	\$5,082.52	\$5,565.00	\$2,385.00	\$4,300.00	\$4,300.00	\$4,300.00	
1-0801	Workman's Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	PERSONAL SERVICES TOTAL	\$102,759.81	\$120,589.20	\$132,065.00	\$126,544.78	\$170,300.00	\$170,300.00	\$170,300.00	

Operating Expenses

2-1200	Office Equipment Repair	\$962.56	\$1,053.53	\$1,200.00	\$806.17	\$1,200.00	\$1,200.00	\$1,200.00	
2-1701	Meals	\$240.40	\$308.19	\$600.00	\$187.59	\$800.00	\$800.00	\$800.00	
2-1702	Lodging	\$1,997.23	\$1,590.02	\$3,000.00	\$2,053.85	\$4,300.00	\$4,300.00	\$4,300.00	
2-1704	Mileage Allowance	\$2,956.20	\$1,650.11	\$3,500.00	\$2,922.45	\$5,000.00	\$5,000.00	\$5,000.00	
2-1801	Dues, Sub., Registration ETC...	\$2,134.59	\$1,323.41	\$2,500.00	\$1,784.02	\$4,000.00	\$4,000.00	\$4,000.00	
2-2000	Printing & Publishing	\$18.00	\$135.00	\$200.00	\$341.06	\$200.00	\$200.00	\$200.00	
2-3050	Veteran's Aid Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	OPERATING EXPENSES TOTAL	\$8,308.98	\$6,060.26	\$11,000.00	\$8,095.14	\$15,500.00	\$15,500.00	\$15,500.00	

Supplies and Materials

3-0101	Supplies - Office	\$1,167.53	\$1,558.59	\$1,100.00	\$1,485.65	\$2,000.00	\$2,000.00	\$2,000.00	
3-0118	Stationery/Envelopes	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	
	SUPPLIES AND MATERIALS TOTAL	\$1,167.53	\$1,558.59	\$1,200.00	\$1,485.65	\$2,100.00	\$2,100.00	\$2,100.00	

Capital Outlay

5-0500	Office Equipment	\$3,947.30	\$3,184.61	\$1,500.00	\$1,070.00	\$3,000.00	\$3,000.00	\$3,000.00	
5-1500	Grave Markers & Flags	\$510.79	\$3,237.05	\$3,500.00	\$0.00	\$500.00	\$500.00	\$500.00	
	CAPITAL OUTLAY TOTAL	\$4,458.09	\$6,421.66	\$5,000.00	\$1,070.00	\$3,500.00	\$3,500.00	\$3,500.00	

TOTAL EXPENDITURES	\$116,694.41	\$134,629.71	\$149,265.00	\$137,195.57	\$191,400.00	\$191,400.00	\$191,400.00
--------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

Do you expect to receive or spend any grant funds this year?

YES

NO

To the County Board:

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

VETERAN'S SERVICE OFFICE

Signature of Office: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

822-00

INSTITUTIONS

Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
---------------------------------	---------------------------------	-----------------------------------	---------------------------------	----------------------------------	---------------------------------	--------------------------------	-------------

Operating Expenses

2-2801	Norfolk Regional Center	\$5,490.00	\$5,010.00	\$8,500.00	\$5,925.00	\$8,500.00	\$8,500.00	\$8,500.00	
2-2802	Beatrice State Dev. Center	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-2805	Lincoln Regional Center	\$3,318.00	\$7,440.00	\$10,000.00	\$1,706.73	\$8,000.00	\$8,000.00	\$8,000.00	
2-2807	Region II Human Services	\$147,091.32	\$150,033.12	\$151,535.00	\$151,533.48	\$153,050.00	\$153,050.00	\$153,050.00	
OPERATING EXPENSES TOTAL		\$155,899.32	\$162,483.12	\$170,035.00	\$159,165.21	\$169,550.00	\$169,550.00	\$169,550.00	

TOTAL EXPENDITURES	\$155,899.32	\$162,483.12	\$170,035.00	\$159,165.21	\$169,550.00	\$169,550.00	\$169,550.00
--------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

Do you expect to receive or spend any grant funds this year?

To the County Board:

_____ YES _____	_____ NO _____	_____ Receive _____	_____ Spend _____
-----------------	----------------	---------------------	-------------------

Dated: _____

Office **INSTITUTIONS**

Signature of Officer: _____

LINCOLN
BUDGET WORKSHEET 2026/2027
0100

839-00

VICTIM'S ASSISTANCE PROGRAM

		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
Personal Services									
1-0203	Overtime/Special	\$0.00	\$0.00	\$0.00	\$0.00				
1-0301	Salary - Administration	\$40,000.00	\$16,408.20	\$30,000.00	\$5,611.60	\$0.00	\$0.00	\$0.00	
1-0405	Part-Time Salary - Clerical	\$0.00	\$0.00	\$0.00	\$0.00				
1-0502	Holiday Pay	\$0.00	\$0.00	\$0.00	\$0.00				
1-0801	Workman's Comp	\$0.00	\$0.00	\$0.00	\$0.00				
1-0803	Insurance Premiums - Group	\$7.69	\$0.00	\$0.00	\$0.00				
1-0804	Life Insurance	\$16.65	\$0.00	\$0.00	\$0.00				
1-0900	Retirement Contributions-Cnty Share	\$0.00	\$0.00	\$0.00	\$0.00				
1-1000	O.A.S.I. - Social Security	\$0.00	\$0.00	\$0.00	\$0.00				
	PERSONAL SERVICES TOTAL	\$40,024.34	\$16,408.20	\$30,000.00	\$5,611.60				
Operating Expenses									
2-0200	Telephone Service	\$0.00	\$0.00	\$0.00	\$0.00				
2-1701	Travel Expense - Meals	\$0.00	\$0.00	\$0.00	\$0.00				
2-1702	Travel Expense - Lodging	\$0.00	\$0.00	\$0.00	\$0.00				
2-1704	Mileage Allowance	\$0.00	\$0.00	\$0.00	\$0.00				
2-1801	Dues, Sub., Registration ETC...	\$0.00	\$0.00	\$0.00	\$0.00				
2-4423	Victims' Counseling	\$0.00	\$0.00	\$0.00	\$0.00				
	OPERATING EXPENSES TOTAL	\$0.00	\$0.00	\$0.00	\$0.00				
Supplies and Materials									
3-0101	Supplies - Office	\$0.00	\$0.00	\$0.00	\$0.00				
	SUPPLIES AND MATERIALS TOTAL	\$0.00	\$0.00	\$0.00	\$0.00				
Capital Outlay									
5-0500	Office Equipment	\$0.00	\$0.00	\$0.00	\$0.00				
5-0700	Furniture	\$0.00	\$0.00	\$0.00	\$0.00				
	CAPITAL OUTLAY TOTAL	\$0.00	\$0.00	\$0.00	\$0.00				
Transfers									
7-0500	Inter-Fund Transfer to General Fund	\$0.00	\$0.00	\$0.00	\$0.00				
	TRANSFER TOTAL	\$0.00	\$0.00	\$0.00	\$0.00				
	TOTAL EXPENDITURES	\$40,024.34	\$16,408.20	\$30,000.00	\$5,611.60	\$0.00	\$0.00	\$0.00	

Do you expect to receive or spend any grant funds this year?

YES

NO

To the County Board:

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

VICTIM'S ASSISTANCE PROGRAM

Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

900-00	RETIREMENT - (COUNTY'S SHARE)	Actual	Actual	Budgeted	Actual	Requested	Proposed	Adopted	Explanation
		Expenses	Actual Expenses	Expenses	Expenses	Budget	Budget	Budget	
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027	
Personal Services									
1-0900	CO's Share Retirement	\$616,328.00	\$662,828.23	\$715,855.00	\$693,642.58	\$743,185.00	\$743,185.00	\$743,185.00	
1-0903	Prior Service	\$968.22	\$979.80	\$1,500.00	\$922.10	\$1,000.00	\$1,000.00	\$1,000.00	
	PERSONAL SERVICES TOTAL	\$617,296.22	\$663,808.03	\$717,355.00	\$694,564.68	\$744,185.00	\$744,185.00	\$744,185.00	
	TOTAL EXPENDITURES	\$617,296.22	\$663,808.03	\$717,355.00	\$694,564.68	\$744,185.00	\$744,185.00	\$744,185.00	

Do you expect to receive or spend any grant funds this year? _____ YES _____ NO
To the County Board: _____ Receive _____ Spend _____

Dated: _____ Office **RETIREMENT - COUNTY SHARE** Signature of Officer: _____

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
950-00	EMPLOYMENT SECURITY								
	Operating Expenses								
2-9000	Unemployment payments	\$3,424.04	\$2,378.57	\$10,000.00	\$1,872.00	\$7,000.00	\$7,000.00	\$7,000.00	
	OPERATING EXPENSES	\$3,424.04	\$2,378.57	\$10,000.00	\$1,872.00	\$7,000.00	\$7,000.00	\$7,000.00	
	TOTAL EXPENDITURES	\$3,424.04	\$2,378.57	\$10,000.00	\$1,872.00	\$7,000.00	\$7,000.00	\$7,000.00	

Do you expect to receive or spend any grant funds this year?

To the County Board:

YES

NO

Receive

Spend

Dated: _____

Office

EMPLOYMENT SECURITY

Structure of Office: _____

LINCOLN
Budget Worksheet 2026/2027 0100 GENERAL

970-00

Miscellaneous-General

Personal Services

		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
1-0300	Salaries - Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1-1300	ALL First Concord Admin Fees	\$2,772.50	\$4,045.00	\$19,000.00	\$25,558.00	\$26,000.00	\$26,000.00	\$26,000.00	
	PERSONAL SERVICES TOTAL	\$2,772.50	\$4,045.00	\$19,000.00	\$25,558.00	\$26,000.00	\$26,000.00	\$26,000.00	

Operating Expenses

2-0508	Greenbrier Bldg Expenses	\$81,184.76	\$10,795.37	\$20,000.00	\$27,473.99	\$15,000.00	\$15,000.00	\$15,000.00	
2-1002	Shredding	\$7,533.50	\$6,715.38	\$8,000.00	\$14,365.63	\$10,000.00	\$10,000.00	\$10,000.00	
2-1150	Joint Public Hearing Requirements	\$10,098.83	\$920.00	\$12,000.00	\$14,144.68	\$12,000.00	\$12,000.00	\$12,000.00	
2-1600	Other Equipment Repair	\$0.00	\$793.82	\$0.00	\$1,318.90	\$0.00	\$0.00	\$0.00	
2-1701	Meals	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	
2-1702	Lodging	\$289.90	\$0.00	\$500.00	\$473.95	\$500.00	\$500.00	\$500.00	
2-1703	Travel - Commercial	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1704	Mileage Allowance	\$103.18	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	
2-1801	Dues, Sub., Registration, ETC	\$4,680.79	\$9,883.99	\$11,000.00	\$9,742.26	\$11,000.00	\$11,000.00	\$11,000.00	
2-1806	Traffic Diversion	\$1,049.85	\$6,924.00	\$7,000.00	\$5,130.00	\$7,000.00	\$7,000.00	\$7,000.00	
2-3300	Special Election Costs					\$40,000.00	\$40,000.00	\$40,000.00	
2-2301	Jury Fees - District Court	\$12,516.72	\$11,187.23	\$13,000.00	\$7,941.57	\$13,000.00	\$13,000.00	\$13,000.00	
2-2302	Jury Fees - County Court	\$0.00	\$37.80	\$1,500.00	\$4,862.11	\$4,000.00	\$4,000.00	\$4,000.00	
2-2351	Witness Fees - District Court	\$0.00	\$192.50	\$600.00	\$836.20	\$600.00	\$600.00	\$600.00	
2-2352	Witness Fees - County Court	\$5,222.50	\$8,680.28	\$9,000.00	\$10,091.20	\$10,000.00	\$10,000.00	\$10,000.00	
2-2400	Attorney Fees, for County	\$1,415.70	\$0.00	\$2,000.00	\$1,200.00	\$2,000.00	\$2,000.00	\$2,000.00	
2-2401	Court Appointed Prosecutor	\$154.56	\$0.00	\$23,000.00	\$0.00	\$23,000.00	\$23,000.00	\$23,000.00	
2-2405	Process Service/Court Costs	\$34,680.51	\$27,519.25	\$38,000.00	\$26,277.43	\$30,000.00	\$30,000.00	\$30,000.00	
2-2406	Probate Adult GAL (Guard/Conserv)	\$3,896.41	\$16,065.68	\$20,000.00	\$30,427.65	\$30,000.00	\$30,000.00	\$30,000.00	
2-2410	Interpreter	\$0.00	\$214.42	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
2-2411	Ct. Appointed Counsel - Dist Court	\$500.00	\$612.96	\$40,000.00	\$4,356.25	\$20,000.00	\$20,000.00	\$20,000.00	
2-2412	Criminal Defense Conflict Cases	\$96,649.84	\$96,608.85	\$125,000.00	\$115,524.14	\$125,000.00	\$125,000.00	\$125,000.00	
2-2413	Ct. Appointed Counsel - Parents (3A)	\$370,964.74	\$465,943.75	\$500,000.00	\$496,297.08	\$525,000.00	\$525,000.00	\$525,000.00	
2-2414	Ct. Appointed GAL for JUV (3A)	\$351,164.75	\$402,597.02	\$430,000.00	\$293,789.01	\$350,000.00	\$350,000.00	\$350,000.00	
2-2415	Juvenile Housing Costs	\$778.00	\$0.00	\$8,000.00	\$2,936.25	\$5,000.00	\$5,000.00	\$5,000.00	
2-2416	Juvenile 3B GAL	\$15,826.20	\$21,614.25	\$28,000.00	\$26,417.65	\$31,000.00	\$31,000.00	\$31,000.00	
2-2418	Juvenile 3C GAL	\$4,087.50	\$11,424.75	\$16,000.00	\$13,993.45	\$16,000.00	\$16,000.00	\$16,000.00	
2-2419	Juvenile 3C Parent or Juvenile	\$77,077.71	\$97,009.44	\$120,000.00	\$18,731.50	\$95,000.00	\$95,000.00	\$95,000.00	
2-2421	Juvenile 3B Parent/Juvenile	\$16,166.68	\$21,409.16	\$25,000.00	\$15,521.75	\$21,000.00	\$21,000.00	\$21,000.00	
2-2500	Consulting Fees (Expert)	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	
2-2501	Spec Fees/Re Serv/ Comparability	\$3,400.00	\$12,665.00	\$22,000.00	\$9,357.50	\$15,000.00	\$15,000.00	\$15,000.00	
2-2502	Prof Fees - Conflict Attorneys	\$154,441.75	\$156,400.00	\$175,000.00	\$184,530.00	\$195,000.00	\$195,000.00	\$195,000.00	
2-2510	Appraiser's Fees	\$6,855.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-2515	Annual Tower Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-2516	Text My Gov Contract	\$13,500.00	\$9,500.00	\$14,000.00	\$9,500.00	\$9,500.00	\$9,500.00	\$9,500.00	
2-2520	School Supt Contract	\$2,000.00	\$2,500.00	\$2,500.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	
2-2540	Auditing	\$22,488.79	\$12,500.00	\$67,500.00	\$23,000.00	\$70,000.00	\$70,000.00	\$70,000.00	
2-2544	Maintenance Agreements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-2555	Security Contract	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-2601	Judges Retirement Fees	\$9,512.50	\$8,741.75	\$10,000.00	\$9,158.75	\$10,000.00	\$10,000.00	\$10,000.00	
2-2607	Tax Foreclosure Costs	\$286.61	\$0.00	\$2,000.00	\$0.00	\$500.00	\$500.00	\$500.00	
2-2609	Court Costs on Appeals	\$18,291.74	\$13,492.96	\$40,000.00	\$26,991.68	\$27,000.00	\$27,000.00	\$27,000.00	
2-3000	Medical - Jail	\$32,492.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

LINCOLN
Budget Worksheet 2026/2027 0100 GENERAL

2-3020	Status Offenders (Med & Eval)	\$17,150.00	\$14,250.00	\$19,000.00	\$3,310.00	\$16,000.00	\$16,000.00	\$16,000.00	
2-3500	Abandoned Cemetary Costs	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
2-4000	Clean City	\$0.00	\$1,200.00	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00	
2-4120	Animal Damage Control	\$13,978.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-4300	Economic Development	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	
2-4403	Drainage Tax	\$1,876.42	\$1,876.42	\$1,900.00	\$1,941.34	\$1,950.00	\$1,950.00	\$1,950.00	
2-4304	Community Connection Grant	\$0.00	\$5,469.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-4404	Natural Disaster	\$0.00	\$0.00	\$3,500.00	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00	
2-4411	Area Agency on Aging	\$23,754.08	\$24,502.24	\$24,785.00	\$24,782.80	\$25,531.00	\$25,531.00	\$25,531.00	
2-4420	Mental Health Hearing Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-4421	Region II, Dev Disabilities	\$72,128.00	\$73,860.00	\$74,900.00	\$74,900.00	\$76,287.00	\$76,287.00	\$76,287.00	
2-4433	WCNDD	\$2,730.00	\$2,730.00	\$2,730.00	\$2,730.00	\$2,730.00	\$2,730.00	\$2,730.00	
2-4434	Safety Committee	\$349.77	\$169.00	\$1,000.00	\$2,001.06	\$2,000.00	\$2,000.00	\$2,000.00	
2-6900	Crt Settlements & Torte Claims	\$10,000.00	\$18,108.50	\$10,000.00	\$11,749.50	\$12,000.00	\$12,000.00	\$12,000.00	
2-7400	Budget Assistance	\$8,400.00	\$8,700.00	\$9,300.00	\$9,600.00	\$9,750.00	\$9,750.00	\$9,750.00	
2-9100	Employee Recognition	\$9,712.75	\$10,843.65	\$12,000.00	\$8,410.04	\$12,000.00	\$12,000.00	\$12,000.00	
2-9900	Miscellaneous	\$16,161.58	\$10,838.51	\$183,975.00	\$73,806.43	\$250,000.00	\$250,000.00	\$250,000.00	
OPERATING EXPENSES TOTAL		\$1,565,552.78	\$1,635,497.76	\$2,172,490.00	\$1,649,621.75	\$2,207,148.00	\$2,207,148.00	\$2,207,148.00	

Supplies and Materials

3-0100	Supplies	27.48	13.94	500.00	0.00	500.00	500.00	500.00	
SUPPLIES AND MATERIALS TOTAL		\$27.48	\$13.94	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	

Capital Outlay

5-0103	Land Purchase	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-0220	Building Improvements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-0500	Office Equipment	\$0.00	\$615.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-0700	Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
CAPITAL OUTLAY TOTAL		\$0.00	\$615.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Transfers

7-0200	Inter-Fund Tsfr Sinking Fund	\$0.00	\$0.00	\$1,015,000.00	\$1,015,000.00	\$1,015,000.00	\$1,015,000.00	\$1,015,000.00	
7-0300	Inter-Fund Tsfr County Roads	\$2,988,000.00	\$2,095,000.00	\$1,095,000.00	\$1,095,000.00	\$2,155,000.00	\$2,155,000.00	\$2,155,000.00	
7-0400	Inter-Fund Tsfr Self Funded Ins	\$48,000.00	\$158,000.00	\$305,000.00	\$305,000.00	\$145,000.00	\$145,000.00	\$145,000.00	
7-0500	Inheritance Transfer	\$0.00	\$0.00	\$0.00	\$0.00				
TRANSFER TOTAL		\$3,036,000.00	\$2,253,000.00	\$2,415,000.00	\$2,415,000.00	\$3,315,000.00	\$3,315,000.00	\$3,315,000.00	

Adjust to treasurer

-7875

1,214.00

TOTAL EXPENDITURES

\$4,604,352.76

\$3,893,171.70

\$4,606,990.00

\$4,090,179.75
4,091,393.75

\$5,548,648.00

\$5,548,648.00

\$5,548,648.00

Do you expect to receive or spend any grant funds this year?

To the County Board:

YES

NO

Receive

Spend

Dated:

Office

MISCELLANEOUS-GENERAL

Signature of Office:

*Transfers will need to be added for correct total.

LINCOLN
Budget Worksheet 2026/2027
0100 GENERAL

971-00

Grant Funds

Personal Services

		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
1-0804	Life Insurance	\$6.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	PERSONAL SERVICES TOTAL	\$6.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Operating Expenses

2-4300	Law Enforcement Grants	\$53,256.23	\$10,770.00	\$150,000.00	\$30,732.00	\$124,765.00	\$124,765.00	\$124,765.00	
2-4301	VOCA grant from RDAP	\$20,000.00	\$3,591.80	\$20,000.00	\$14,388.40	\$20,000.00	\$20,000.00	\$20,000.00	
2-4302	Las Mananitas CDBG Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-4303	EECBG Grant	\$0.00	\$79,906.19	\$0.00	\$0.00	\$25,235.00	\$25,235.00	\$25,235.00	
2-4304	Community Connection Grant	\$121,713.53	\$122,528.97	\$173,000.00	\$118,654.83	\$173,000.00	\$173,000.00	\$173,000.00	
2-4305	RAISE grant	\$9,000.00	\$0.00	\$750,000.00	\$0.00	\$750,000.00	\$750,000.00	\$750,000.00	
2-4306	West State Farm Connection Trail	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	OPERATING EXPENSES TOTAL	\$203,969.76	\$216,796.96	\$1,093,000.00	\$163,775.23	\$1,093,000.00	\$1,093,000.00	\$1,093,000.00	

Feb-06 West State Farm Connection Trail

TOTAL EXPENDITURES	\$203,976.51	\$216,796.96	\$1,093,000.00	\$163,775.23	\$1,093,000.00	\$1,093,000.00	\$1,093,000.00
--------------------	--------------	--------------	----------------	--------------	----------------	----------------	----------------

Do you expect to receive or spend any grant funds this year?

YES

NO

To the County Board:

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

Office

GRANT FUNDS

Signature of Officer: _____

Lincoln County

0200 - Road Fund

RECEIPTS

RECEIPTS SUMMARY

Code No.		Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated Receipts Ensuing Year 2026-2027		
					Officials Estimation	Board Proposed	Adopted
0200	COUNTY ROAD FUND				Fund	0200	ROAD
271.00	Net Fund Balance, 7-1	3,341,471	1,275,128	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	297,088	290,000	290,000	290,000
347.01	Highway allocation	4,294,376	4,415,506	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	4,638,721	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	17,849	5,863	5,863	5,863
	Subtotal	48,587	26,743	27,577	15,363	15,363	15,363
	TOTAL REVENUES	4,655,709	4,666,690	4,666,298	4,614,325	4,614,325	4,614,325
	TRANSFERS						
590.02	From General	2,988,000	2,095,000	2,095,000	2,155,000	2,155,000	2,155,000
590.02	From Inheritance	1,180,000	780,000	765,000	880,000	880,000	880,000
590.02	From Sinking			-	-	-	-
590.02	Total Transfers	4,168,000	2,875,000	2,860,000	3,035,000	3,035,000	3,035,000
	TOTAL BALANCE, REVENUE & TRANSFERS	12,165,180	8,816,818	7,788,863	8,290,390	8,290,390	8,290,390
	TOTAL REVENUE AVAILABLE	12,165,180	8,816,818	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			
					-	-	-

LINCOLN
Budget Worksheet 2026/2027
0200 COUNTY ROADS

705-00	COUNTY ROAD FUND	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
Personal Services									
1-0203	Overtime Salary	\$31,342.64	\$36,272.67	\$37,000.00	\$33,233.59	\$39,000.00	\$39,000.00	\$39,000.00	
1-0302	Reg. Salary Engineering	\$95,409.39	\$102,131.07	\$107,000.00	\$103,799.45	\$112,000.00	\$112,000.00	\$112,000.00	
1-0303	Reg. Salary - Maintenance	\$1,802,385.29	\$1,982,096.92	\$2,110,000.00	\$2,079,744.62	\$2,250,000.00	\$2,250,000.00	\$2,250,000.00	
1-0305	Reg. Salary - Clerical	\$51,716.59	\$92.00	\$61,150.00	\$56,981.16	\$64,500.00	\$64,500.00	\$64,500.00	
1-0306	Regular Time Salary - Custodial	\$0.00	\$0.00	\$0.00	\$0.00				
1-0308	Sheriff Vehicle Maintenance	\$0.00	\$0.00	\$0.00	\$0.00				
1-0403	Part-time Salary	\$13,086.26	\$22,823.10	\$28,000.00	\$18,716.36	\$29,500.00	\$29,500.00	\$29,500.00	
1-0404	R C Salary	\$0.00	\$0.00	\$0.00	\$0.00				
1-0502	Holiday Pay	\$83,689.20	\$110,520.48	\$114,000.00	\$104,713.02	\$120,000.00	\$120,000.00	\$120,000.00	
1-0801	Workmen's Compensation - Ins.	\$0.00	\$0.00	\$0.00	\$0.00				
1-0803	Group Insurance	\$413,301.12	\$548,486.60	\$550,000.00	\$617,368.56	\$625,000.00	\$625,000.00	\$625,000.00	
1-0804	Life Insurance	\$478.96	\$725.54	\$750.00	\$2,223.74	\$2,400.00	\$2,400.00	\$2,400.00	
1-0805	Disability Insurance	\$0.00	\$0.00	\$0.00	\$92.82				
1-0808	Cash In Lieu	\$58,800.00	\$61,500.00	\$65,000.00	\$61,000.00	\$65,000.00	\$65,000.00	\$65,000.00	
1-0809	Dental Insurance	\$14,273.13	\$14,422.19	\$14,500.00	\$11,516.38	\$14,500.00	\$14,500.00	\$14,500.00	
1-0813	HSA Contributions	\$0.00			\$34,750.00	\$35,000.00	\$35,000.00	\$35,000.00	
1-0810	MASA Program	\$5,550.00	\$6,862.50	\$7,000.00	\$6,487.50	\$7,000.00	\$7,000.00	\$7,000.00	
1-0900	Retirement Cont-County Share	\$138,841.53	\$154,479.41	\$158,500.00	\$160,544.03	\$165,000.00	\$165,000.00	\$165,000.00	
1-1000	O.A.S.I. - Social Security	\$157,995.27	\$172,440.38	\$177,000.00	\$179,239.51	\$189,000.00	\$189,000.00	\$189,000.00	
	PERSONAL SERVICES TOTAL	\$2,866,869.38	\$3,212,852.86	\$3,429,900.00	\$3,470,410.74	\$3,717,900.00	\$3,717,900.00	\$3,717,900.00	
Operating Expenses									
2-0100	Postal Service	\$212.58	\$73.00	\$200.00	\$7.25	\$200.00	\$200.00	\$200.00	
2-0200	Telephone Service	\$12,225.10	\$14,691.21	\$15,000.00	\$15,849.88	\$16,000.00	\$16,000.00	\$16,000.00	
2-0400	Radio Repair	\$10,070.18	\$0.00	\$0.00	\$0.00				
2-0501	Electricity	\$17,987.35	\$19,372.86	\$20,000.00	\$19,812.87	\$20,000.00	\$20,000.00	\$20,000.00	
2-0502	Water	\$2,018.17	\$1,985.09	\$2,500.00	\$2,253.62	\$2,500.00	\$2,500.00	\$2,500.00	
2-0503	Heating Fuels	\$7,544.46	\$6,016.86	\$12,000.00	\$5,562.28	\$12,000.00	\$12,000.00	\$12,000.00	
2-0504	Sewer	\$1,845.32	\$1,703.82	\$1,800.00	\$1,989.50	\$2,000.00	\$2,000.00	\$2,000.00	
2-0505	Garbage	\$3,305.25	\$4,002.81	\$4,000.00	\$4,850.44	\$5,000.00	\$5,000.00	\$5,000.00	
2-0601	General Liability - Ins	\$0.00	\$0.00	\$0.00	\$0.00				
2-0602	Physical Damage - Ins	\$0.00	\$0.00	\$0.00	\$0.00				
2-1200	Office Equipment	\$0.00	\$5,749.25	\$1,000.00	\$305.93	\$1,000.00	\$1,000.00	\$1,000.00	
2-1300	Buildings Repair	\$11,524.49	\$8,561.09	\$12,000.00	\$7,633.87	\$12,000.00	\$12,000.00	\$12,000.00	
2-1400	Road Equipment Repair	\$370,269.83	\$453,948.84	\$400,000.00	\$440,160.31	\$425,000.00	\$425,000.00	\$425,000.00	
2-1500	Road Equipment Repair - Labor	\$83,405.41	\$182,236.31	\$125,000.00	\$148,077.51	\$130,000.00	\$130,000.00	\$130,000.00	
2-1600	Other Equipment Repair	\$0.00	\$83.98	\$0.00	\$0.00				
2-1701	Meals	\$543.32	\$712.69	\$750.00	\$840.24	\$850.00	\$850.00	\$850.00	
2-1702	Lodging	\$2,001.06	\$1,569.43	\$2,500.00	\$1,613.47	\$2,500.00	\$2,500.00	\$2,500.00	
2-1704	Mileage Allowance	\$0.00	\$104.52	\$300.00	\$741.80	\$750.00	\$750.00	\$750.00	
2-1801	Dues, Sub., Registration ETC...	\$1,685.87	\$3,543.87	\$3,500.00	\$3,117.98	\$3,500.00	\$3,500.00	\$3,500.00	

LINCOLN
Budget Worksheet 2026/2027
0200 COUNTY ROADS

705-00	COUNTY ROAD FUND	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
2-2200	Express & Freight	\$6,811.86	\$11,724.41	\$10,000.00	\$5,089.19	\$8,000.00	\$8,000.00	\$8,000.00	
	OPERATING EXPENSES TOTAL	\$531,450.25	\$716,080.04	\$610,550.00	\$657,906.14	\$641,300.00	\$641,300.00	\$641,300.00	
Supplies and Materials									
3-0101	Supplies - Office	\$2,969.75	\$3,967.54	\$4,000.00	\$3,536.19	\$4,000.00	\$4,000.00	\$4,000.00	
3-0102	Chemical Supplies	\$4,208.30	\$11,620.29	\$8,000.00	\$8,343.55	\$8,000.00	\$8,000.00	\$8,000.00	
3-0105	Medical Supplies	\$2,674.00	\$2,144.00	\$2,500.00	\$1,968.00	\$2,500.00	\$2,500.00	\$2,500.00	
3-0106	Shop Supplies	\$29,137.15	\$29,713.05	\$27,000.00	\$32,214.73	\$28,000.00	\$28,000.00	\$28,000.00	
3-0109	Shop Tools	\$8,739.18	\$12,736.26	\$8,000.00	\$10,054.64	\$8,000.00	\$8,000.00	\$8,000.00	
3-0110	Small Tools, ETC	\$428.00	\$1,023.14	\$0.00	\$249.95	\$500.00	\$500.00	\$500.00	
3-0201	Asphaltic	\$29,010.15	\$33,438.73	\$50,000.00	\$22,426.50	\$50,000.00	\$50,000.00	\$50,000.00	
3-0202	Gravel & Borrow	\$803,889.70	\$722,064.95	\$750,000.00	\$696,102.81	\$750,000.00	\$750,000.00	\$750,000.00	
3-0203	Grader Blades	\$40,269.08	\$37,388.19	\$45,000.00	\$43,046.95	\$45,000.00	\$45,000.00	\$45,000.00	
3-0204	Snow Fence, ETC	\$0.00	\$0.00	\$500.00	\$0.00				
3-0205	Concrete. ETC.	\$0.00	\$0.00	\$5,000.00	\$0.00				
3-0206	Culverts	\$17,380.80	\$60,461.78	\$65,000.00	\$52,161.59	\$65,000.00	\$65,000.00	\$65,000.00	
3-0207	Steel Products	\$0.00	\$0.00	\$5,000.00	\$8,067.87	\$5,000.00	\$5,000.00	\$5,000.00	
3-0208	Lumber	\$0.00	\$0.00	\$0.00	\$0.00				
3-0209	Machinery & Eq Fuel	\$632,733.82	\$553,557.84	\$640,000.00	\$614,601.57	\$675,000.00	\$675,000.00	\$675,000.00	
3-0210	Machinery Eq-Grease & Oil	\$35,476.92	\$54,366.46	\$50,000.00	\$41,922.16	\$50,000.00	\$50,000.00	\$50,000.00	
3-0211	MCHY & Eq-Tire & Tire Repair	\$67,071.04	\$82,752.58	\$75,000.00	\$96,343.03	\$80,000.00	\$80,000.00	\$80,000.00	
3-0213	Erosion Control	\$1,407.46	\$2,567.90	\$3,000.00	\$558.20	\$3,000.00	\$3,000.00	\$3,000.00	
3-0301	Signs	\$11,200.61	\$1,928.24	\$8,000.00	\$10,184.53	\$8,000.00	\$8,000.00	\$8,000.00	
3-0302	Sign Posts	\$540.00	\$3,020.00	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	
3-0304	Guardrails	\$0.00	\$0.00	\$0.00	\$0.00				
3-0306	Pavement Marking	\$32,820.00	\$47,150.00	\$65,000.00	\$22,145.78	\$65,000.00	\$65,000.00	\$65,000.00	
3-0308	Flares, Flags & Barricades	\$0.00	\$0.00	\$0.00	\$0.00				
3-0400	Misc. Supplies & Materials	\$13,413.64	\$10,311.77	\$12,000.00	\$9,519.95	\$12,000.00	\$12,000.00	\$12,000.00	
3-0401	De-Icing/Snow Removal	\$18,159.74	\$50,408.39	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	
	SUPPLIES AND MATERIALS TOTAL	\$1,751,529.34	\$1,720,621.11	\$1,875,500.00	\$1,673,448.00	\$1,911,500.00	\$1,911,500.00	\$1,911,500.00	
Equipment Rental									
4-0100	Road Equipment Rental	\$5,796.73	\$9,007.42	\$15,000.00	\$14,691.42	\$15,000.00	\$15,000.00	\$15,000.00	
4-0400	Land Rental	\$0.00	\$0.00	\$0.00	\$0.00				
	EQUIPMENT RENTAL	\$5,796.73	\$9,007.42	\$15,000.00	\$14,691.42	\$15,000.00	\$15,000.00	\$15,000.00	
Capital Outlay									
5-0302	Pickup- 2024 budget year	\$0.00	\$248,067.00	\$0.00	\$0.00				
5-0302	Pickup- 2025 budget year	\$0.00	\$0.00	\$90,000.00	\$43,150.00				
5-0302	Pickup 26-27 Budget year	\$269,385.00				\$65,000.00	\$65,000.00	\$65,000.00	
5-0303	Trucks	\$0.00	\$0.00	\$400,000.00	\$426,107.00	\$150,000.00	\$150,000.00	\$150,000.00	
5-0304	Industrial Tractors	\$144,160.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	
5-0305	Dozer Tractors - Backhoe	\$0.00	\$0.00	\$0.00	\$21.95				

LINCOLN
Budget Worksheet 2026/2027
0200 COUNTY ROADS

705-00	COUNTY ROAD FUND	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
5-0306	Excavator	\$0.00	\$0.00	\$0.00	\$0.00				
5-0307	Motor Graders	\$156.74	\$636,353.00	\$660,000.00	\$656,350.00	\$990,000.00	\$990,000.00	\$990,000.00	
5-0308	Snow Moving Equipment	\$11,665.43	\$57,028.90	\$0.00	\$0.00				
5-0309	Loaders	\$0.00	\$0.00	\$0.00	\$0.00				
5-0310	Trailers	\$0.00	\$0.00	\$150,000.00	\$87,809.00	\$61,990.00	\$61,990.00	\$61,990.00	
5-0311	Radio Equipment	\$1,798.04	\$3,646.62	\$2,500.00	\$1,020.76	\$3,000.00	\$3,000.00	\$3,000.00	
5-0315	Water Truck	\$0.00	\$0.00	\$0.00	\$0.00	\$125,000.00	\$125,000.00	\$125,000.00	
5-0320	Mower	\$25,007.44	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	
5-0325	Special Road Equipment	\$35,000.00	\$0.00	\$0.00	\$0.00				
5-0400	Engineering & Tech Equipment	\$94.87	\$0.00	\$0.00	\$0.00				
5-0500	Office Equipment	\$1,840.00	\$867.70	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
5-1100	Other Equipment	\$0.00	\$0.00	\$0.00	\$0.00				
5-1201	Armor Coating-Crack Sealing	\$2,457,919.20	\$196,962.90	\$0.00	\$0.00				
5-1205	Bituminous Surfacing	\$2,680,123.30	\$1,600,111.63	\$124,840.00	\$0.00				
5-1207	Structures Pipes & Box Culvert	\$0.00	\$0.00	\$0.00	\$0.00				
5-1302	Engineering	\$11,036.13	\$38,858.69	\$0.00	\$23,984.77	\$45,000.00	\$45,000.00	\$45,000.00	
5-1305	Engineering Testing	\$0.00	\$0.00	\$8,000.00	\$0.00				
5-1307	Advertisement	\$1,872.39	\$225.15	\$1,200.00	\$86.46	\$1,200.00	\$1,200.00	\$1,200.00	
5-1309	Data Processing Software	\$4,698.00	\$3,654.00	\$5,000.00	\$7,444.00	\$7,500.00	\$7,500.00	\$7,500.00	
5-1398	Asphalt/Concrete Patching Projects	\$46,522.35	\$17,037.50	\$70,000.00	\$42,022.47	\$50,000.00	\$50,000.00	\$50,000.00	
5-1400	Misc Capital Outlay	\$43,127.85	\$37,529.41	\$75,000.00	\$43,716.80	\$75,000.00	\$75,000.00	\$75,000.00	
	CAPITAL OUTLAY TOTAL	\$5,734,406.74	\$2,840,342.50	\$1,587,540.00	\$1,331,713.21	\$1,754,690.00	\$1,754,690.00	\$1,754,690.00	
Debt Servicing									
6-0600	FEMA Transfer to Inheritance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	DEBT SERVICING TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Transfers									
7-0600	Transfer to Sinking Fund	\$0.00	\$0.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
	TRANSFER TOTAL	\$0.00	\$0.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Adjust to Treasurer			(371.00)					
	TOTAL EXPENDITURES	\$10,890,052.44	\$8,498,903.93	\$8,518,490.00	7,147,798.51 - \$7,148,169.51	\$8,040,390.00	\$8,040,390.00	\$8,040,390.00	
	NECESSARY CASH RESERVE					250,000.00	250,000.00	250,000.00	
Do you expect to receive or spend any grant funds this year?									
			YES	NO	8,290,390.00	8,290,390.00	8,290,390.00		

To the County Board: _____ Receive _____ Spend _____

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

COUNTY ROADS

Signature of Officer: _____

Lincoln County

0650 - Federal Buy Back Fund

RECEIPTS

RECEIPTS SUMMARY

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

x

LINCOLN
Budget Worksheet 2026/2027
(0650) FEDERAL BUYBACK PROGRAM

706-00	FEDERAL BUYBACK PROGRAM	Actual Expenses	Actual Expenses	Budgeted	Actual Expenses	Requested	Proposed Budget	Adopted Budget	Explanation
		2023-2024	2024-2025	Expenses 2025-2026	2025-2026	Budget 2026-2027	2026-2027	2026-2027	
	Capital Outlay								
5-1211	Bridge Projects	\$65,579.22		\$573,428.00	\$6,705.25	\$2,406,406.00	\$2,406,406.00	\$2,406,406.00	
5-1212	Roads Projects	\$23,778.56	\$1,497,706.60	\$2,154,640.00	\$0.00	\$761,326.00	\$761,326.00	\$761,326.00	
	CAPITAL OUTLAY TOTAL	\$89,357.78	\$1,497,706.60	\$2,728,068.00	\$6,705.25	\$3,167,732.00	\$3,167,732.00	\$3,167,732.00	
	TOTAL EXPENDITURES	\$89,357.78	\$1,497,706.60	\$2,728,068.00	\$6,705.25	\$3,167,732.00	\$3,167,732.00	\$3,167,732.00	

Do you expect to receive or spend any grant funds this year? _____ YES _____ NO
To the County Board: _____ Receive _____ Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2025 and ending June 30, 2026 as indicated above.

Dated: _____ Office FEDERAL BUYBACK PROGRAM Signature of Officer: _____

Lincoln County

0800 - Special Road/Bridge Fund

RECEIPTS

RECEIPTS SUMMARY

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

LINCOLN
Budget Worksheet 2026/2027
(0800) SPECIAL ROADS

		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	
--	--	------------------------------	------------------------------	--------------------------------	------------------------------	-------------------------------	------------------------------	-----------------------------	--

705-00 SPECIAL ROAD FUND

Capital Outlay

5-1211	Bridges	\$3,668,422.80	\$321,043.67	\$1,294,966.00	\$0.00	\$613,248.00	\$613,248.00	\$613,248.00	
5-1400	Misc. Capital Outlays	\$7,094.08	\$888.80	\$0.00	\$681,717.12	\$0.00	\$0.00	\$0.00	
	CAPITAL OUTLAY TOTAL	\$3,675,516.88	\$321,932.47	\$1,294,966.00	\$681,717.12	\$613,248.00	\$613,248.00	\$613,248.00	

TOTAL EXPENDITURES	\$3,675,516.88	\$321,932.47	\$1,294,966.00	\$681,717.12	\$613,248.00	\$613,248.00	\$613,248.00
--------------------	----------------	--------------	----------------	--------------	--------------	--------------	--------------

Do you expect to receive or spend any grant funds this year?

_____ YES _____ NO

To the County Board:

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

Office

SPECIAL ROAD FUND

Signature of Officer: _____

Lincoln County

0802 - Road Improvement Fund

RECEIPTS

RECEIPTS SUMMARY

Code No.		Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated Receipts Ensuing Year 2026-2027		
					Officials Estimation	Board Proposed	Adopted
0802	ROAD IMPROVEMENT FUND				Fund	0800	ROAD IMPROVE
271.00	Net Fund Balance, 7-1	67,779	67,779	-	4,101,089	4,101,089	4,101,089
	LOCAL REVENUE						
304.00	Bond Proceeds	-		6,000,597	-	-	-
540.01	Miscellaneous / tax interest	-	-			-	-
	Subtotal	-	-	6,000,597	-	-	-
	TOTAL REVENUES	-	-	6,000,597	-	-	-
	TRANSFERS						
590.01	Inter-fund transfers		-	-	-	-	-
	Total Transfers	-	-	-	-	-	-
	TOTAL BALANCE, REVENUE & TRANSFERS	67,779	67,779	6,000,597	4,101,089	4,101,089	4,101,089
300.00	Property Taxes				-	-	-
	TOTAL REVENUE AVAILABLE	67,779	67,779	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			

LINCOLN
Budget Worksheet 2026/2027
(0802) ROAD IMPROVEMENT FUND

704-00

Road Improvement Fund

Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
------------------------------	------------------------------	-----------------------------------	------------------------------	----------------------------------	---------------------------------	--------------------------------	-------------

Capital Outlay

5-1212	Misc. Road Project Contracts	\$0.00	\$67,778.36	\$5,280,000.00	\$1,899,507.76	\$4,101,089.00	\$4,101,089.00	\$4,101,089.00	
	TRANSFERS								
7-0200	Inter Fund Transfer to Sinking Fund	\$0.00	\$0.00	\$800,000.00	\$800,000.00	\$0.00	\$0.00	\$0.00	
	CAPITAL OUTLAY TOTAL	\$0.00	\$67,778.36	\$6,080,000.00	\$2,699,507.76	\$4,101,089.00	\$4,101,089.00	\$4,101,089.00	

TOTAL EXPENDITURES	\$0.00	\$67,778.36	\$6,080,000.00	\$2,699,507.76	\$4,101,089.00	\$4,101,089.00	\$4,101,089.00
				1,899,507.76			

Do you expect to receive or spend any grant funds this year? _____

YES

NO

To the County Board:

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

Office: _____

Signature of Officer: _____

Lincoln County

0950 - Sinking Fund

RECEIPTS

RECEIPTS SUMMARY

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

- - -

LINCOLN
Budget Worksheet 2026/2027
(950- SINKING FUND)

985-00	SINKING FUND	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
5-0500	Misc Capital Outlay	\$0.00	\$0.00	\$4,015,000.00	\$0.00	\$5,230,000.00	\$5,230,000.00	\$5,230,000.00	
	CAPITAL OUTLAY TOTAL	\$0.00	\$0.00	\$4,015,000.00	\$0.00	\$5,230,000.00	\$5,230,000.00	\$5,230,000.00	
	Transfers								
7-0300	Tranfers to County Roads	\$0.00	\$0.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
7-0500	Tranfers to County General	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	OPERATING EXPENSES TOTAL	\$0.00	\$0.00	\$1,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
	TOTAL EXPENDITURES	\$0.00	\$0.00	\$4,015,059.00	\$0.00	\$5,230,000.00	\$5,230,000.00	\$5,230,000.00	

Do you expect to receive or spend any grant funds this year?

_____ YES _____ NO

To the County Board:

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Receive Spend

Dated: Established 9-2025 by Resolution Office SINKING FUND Signature of Officer: _____

Lincoln County

0985 - Child Support Incentive

RECEIPTS

RECEIPTS SUMMARY

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

LINCOLN
Budget Worksheet 2026/2027
(0985) CHILD SUPPORT INCENTIVE

662-00

CHILD SUPPORT INCENTIVE

		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
Personal Services									
1-0203	Overtime/Special	\$282.85	\$0.00	\$1,000.00	\$104.65	\$500.00	\$500.00	\$500.00	
1-0502	Holiday Pay	\$0.00	\$0.00	\$3,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
1-0801	Workman's Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
1-0803	Group Insurance	\$18,072.95	\$3,545.16	\$6,000.00	\$3,734.82	\$6,000.00	\$6,000.00	\$6,000.00	
1-0808	Cash In Lieu	\$2,400.00	\$500.00	\$2,000.00	\$1,000.00	\$2,000.00	\$2,000.00	\$2,000.00	
1-0809	Dental Insurance	\$0.00	\$109.71	\$300.00	\$81.87	\$300.00	\$300.00	\$300.00	
1-0810	MASA	\$0.00	\$50.03	\$65.00	\$62.50	\$65.00	\$65.00	\$65.00	
1-1000	O.A.S. I (County Share)	\$0.00	\$1,650.55	\$2,000.00	\$2,128.69	\$2,200.00	\$2,200.00	\$2,200.00	
1-9900	Misc. Personal Services	\$80,759.20	\$22,892.15	\$39,764.00	\$28,763.27	\$57,242.00	\$57,242.00	\$57,242.00	
	PERSONAL SERVICES TOTAL	\$101,515.00	\$28,747.60	\$54,129.00	\$35,875.80	\$69,307.00	\$69,307.00	\$69,307.00	
Operating Expenses									
2-9900	Misc. Operating Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	OPERATING EXPENSES TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Supplies and Materials									
3-9900	Misc. Operating Expenses	0.00	0.00	0.00	0.00	0.00	1.00	2.00	
	SUPPLIES AND MATERIALS TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Equipment Rental									
4-9900	Misc. Equipment Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	EQUIPMENT RENTAL TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capitol Outlay									
5-0990	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-9900	Misc. Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	CAPITOL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL EXPENDITURES		\$101,515.00	\$28,747.60	\$54,129.00	\$35,875.80	\$69,307.00	\$69,307.00	\$69,307.00	

Do you expect to receive or spend any grant funds this year?

_____ YES _____ NO

To the County Board:

Receive Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

CHILD SUPPORT INCENTIVE

Signature of Officer: _____

Lincoln County

0990 - Lodging Tax Fund

RECEIPTS

RECEIPTS SUMMARY

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

- - -

LINCOLN
Budget Worksheet 2026/2027
(0990) LODGING

879-00

LODGING TAX FUND

	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
Personal Services								
1-0203								Overtime/Special
1-0302								Administrative Salary
1-0305								Assistant Director Salary
1-0405								Support Staff
1-0434								Part Time Employees
1-0502								Holiday Pay
1-0800								Ins. Premium - Property
1-0801								Workmen's Compensation Inc.
1-0803								Ins. Premium - Health
1-0804								Life Insurance
1-0808								Cash in Lieu
1-0809								Dental Insurance
1-0810								MASA Program
1-0900								Retirement
1-1000								O.A.S.I., Social Security
PERSONAL SERVICES TOTAL	\$0.00	\$0.00	\$0.00					
Operating Expenses								
2-0100								Pro Postage Service
2-0200								Telephone Service
2-0501								Lights, Water & Sewer
2-0503								Heating Fuel
2-0601								Insurance - General Liability
2-1050								Licensing
2-1200								Office Equipment Repair
2-1300								Building Repair
2-1600								Other Equipment Repair
2-1701								Pro-Meals
2-1702								Pro-Lodging
2-1703								Pro - Travel Exp - Commerical
2-1704								Pro - Mileage Allowance
2-1705								Auto Purchase
2-1801								Dues, Sub., Etc...
2-2000								Adm. Printing & Publishing
2-2002								Pro Advertisements
2-2906								Administrative Continuing Education
2-5013								Grant Operating Expenses
2-6010								Promotional Items
2-6020								Pro-Trade Shows Registration
2-6030								Pro-Attraction Brochures
2-6070								Pro - New Projects
2-6071								Sports Commission
2-9900 Operating expenses	\$666,028.29	\$631,329.32	\$764,048.00	\$696,548.84	\$824,369.00	\$824,369.00	\$824,369.00	
OPERATING EXPENSES TOTAL	\$666,028.29	\$631,329.32	\$764,048.00	\$696,548.84	\$824,369.00	\$824,369.00	\$824,369.00	
Supplies and Materials								
3-0101								Office Supplies
3-0114								Misc. Sales
SUPPLIES AND MATERIALS TOTAL	\$0.00	\$0.00	\$0.00					
Equipment Rental								
4-0300								Rental-Equipment-Gen. Govt
4-0501								Rent - Office Space
EQUIPMENT RENTAL TOTAL	\$0.00	\$0.00	\$0.00					
Capital Outlay								
5-0106								Contributions
5-0301								Auto Purchase
5-0500								New Equipment
5-2510								Reserve
CAPITAL OUTLAY TOTAL	\$0.00	\$0.00	\$0.00					
TOTAL EXPENDITURES	\$666,028.29	\$631,329.32	\$764,048.00	\$696,548.84	\$824,369.00	\$824,369.00	\$824,369.00	

Do you expect to receive or spend any grant funds this year?

_____ YES

_____ NO

To the County Board:

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Receiver

Spent

Dated: _____

LODGING TAX FUND

Signature of Officer: _____

Lincoln County

0995 - Lodging Improvement

RECEIPTS

RECEIPTS SUMMARY

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

LINCOLN
Budget Worksheet 2026/2027
(0990) LODGING

995-00

LODGING-IMPROVEMENT

Personal Services

Operating Expenses

2-1801	Dues, Sub., Etc...								
2-9900	Operating Expenses	\$666,028.22	\$631,329.29	\$764,048.00	\$696,549.09	\$824,370.00	\$824,370.00	\$824,370.00	
	OPERATING EXPENSES TOTAL	\$666,028.22	\$631,329.29	\$764,048.00	\$696,549.09	\$824,370.00	\$824,370.00	\$824,370.00	

Capital Outlay

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

Transfers

7-0200	Transfer to Lodging Fund								
	TRANSFER TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

TOTAL EXPENDITURES	\$666,028.22	\$631,329.29	\$764,048.00	\$696,549.09	\$824,370.00	\$824,370.00	\$824,370.00
--------------------	--------------	--------------	--------------	--------------	--------------	--------------	--------------

Do you expect to receive or spend any grant funds this year?

To the County Board:

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2025 and ending June 30, 2026 as indicated above.

Dated: _____

LODGING - IMPROVEMENT

Signature of Officer: _____

Receive Spend

RECEIPTS SUMMARY

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

- - -

LINCOLN
Budget Worksheet 2026/2027
(1150) MODERNIZATION PRESERVATION

		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
--	--	---------------------------------	---------------------------------	-----------------------------------	------------------------------	----------------------------------	---------------------------------	--------------------------------	-------------

604-00

MODERNIZATION & PRESERVATION FUND

Operating Expenses

2-9900	Misc. Expenses	\$38,654.70	\$21,116.09	\$69,500.00	\$26,433.14	\$69,747.00	\$69,747.00	\$69,747.00	
	OPERATING EXPENSES TOTAL	\$38,654.70	\$21,116.09	\$69,500.00	\$26,433.14	\$69,747.00	\$69,747.00	\$69,747.00	

TOTAL EXPENDITURES	\$38,654.70	\$21,116.09	\$69,500.00	\$26,433.14	\$69,747.00	\$69,747.00	\$69,747.00
--------------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------

Do you expect to receive or spend any grant funds this year?

_____ YES

_____ NO

To the County Board:

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

MODERNAZATION & PRESERVATION FUND

Signature of Officer: _____

Lincoln County

1275 - Self-Funded Insurance

RECEIPTS

RECEIPTS SUMMARY

Code No.		Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated Receipts Ensuing Year 2026-2027		
					Officials Estimation	Board Proposed	Adopted
1275	SELF FUNDED INSURANCE FUND				Fund	1275	SELF FUND INS
271.00	Net Fund Balance, 7-1	115,568	30,131	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	3,027	2,479	2,479	2,479
	Subtotal	3,583	1,793	3,028	2,479	2,479	2,479
	TOTAL REVENUES	3,583	1,793	3,028	2,479	2,479	2,479
	TRANSFERS						
590.02	Inter-fund transfers - General Fund	48,000	158,000	305,000	145,000	145,000	145,000
	TOTAL BALANCE, REVENUES & TRANSFERS	167,151	189,924	346,692	345,000	345,000	345,000
300.00	TOTAL PROPERTY TAXES	8	1	1	-	-	-
	TOTAL REVENUES AVAILABLE	167,159	189,925	346,693	345,000	345,000	345,000
	Less Expenditures	137,028	151,261	149,172			
	BALANCE FORWARD	30,131	38,664	197,521			

LINCOLN
Budget Worksheet 2026/2027
(1275) SELF FUNDED INSURANCE FUND

616-00	SELF FUNDED INSURANCE FUND	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
Operating Expenses									
2-2506	Admistration Fees	\$10,172.50	\$11,644.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-5000	HRA Deductible Buydown	\$126,855.14	\$139,617.31	\$155,000.00	\$149,171.58	\$155,000.00	\$155,000.00	\$155,000.00	
OPERATING EXPENSES TOTAL		\$137,027.64	\$151,261.31	\$155,000.00	\$149,171.58	\$155,000.00	\$155,000.00	\$155,000.00	
Capital Outlay									
5-2510	Reserve	\$0.00	\$0.00	\$95,000.00	\$0.00	\$95,000.00	\$95,000.00	\$95,000.00	
SUPPLIES AND MATERIALS TOTAL		\$0.00	\$0.00	\$95,000.00	\$0.00	\$95,000.00	\$95,000.00	\$95,000.00	
Transfers									
7-0200	Transfer to Inheritance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TRANSFER TOTAL		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL EXPENDITURES		\$137,027.64	\$151,261.31	\$250,000.00	\$149,171.58	\$250,000.00	\$250,000.00	\$250,000.00	
Do you expect to receive or spend any grant funds this year?									
To the County Board:		_____ YES		_____ NO		_____ Receive		_____ Spend	
Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.									
Dated: _____		Self Funded Insurance Fund			Signature of Officer: _____				
NECSSARY CASH RESERVE						95,000.00	95,000.00	95,000.00	
TOTAL REQUIREMENTS						345,000.00	345,000.00	345,000.00	

RECEIPTS SUMMARY

Code No.		Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated Receipts Ensuing Year 2026-2027		
					Officals Estimation	Board Proposed	Adopted
1900	VETERANS AID FUND				Fund	1900	VETERANS AID
271.00	Net fund balance, 7-1	45,685	45,685	45,685	45,685	45,685	45,685
STATE REVENUE							
341.6	State tax credit						
344.01	Homestead exemption						
346.01	Pro-rate motor vehicle					-	-
Subtotal		-	-	-	-	-	-
LOCAL REVENUE							
540.01	Miscellaneous	-				-	-
Subtotal		-	-	-	-	-	-
TOTAL REVUNUES		-	-	-	-	-	-
TRANSFERS							
590.01	Inter-fund transfers					-	-
TOTAL BALANCE, REVENUES & TRANSFERS		45,685	45,685	45,685	45,685	45,685	45,685
300.00	TOTAL PROPERTY TAXES				-	-	-
TOTAL REVENUE AVAILABLE		45,685	45,685	45,685	45,685	45,685	45,685
Less Expenditures				-			
BALANCE FORWARD		45,685	45,685	45,685			

- - -

LINCOLN
Budget Worksheet 2026/2027
(1900) Veterans Aid Fund

801-00

VETERANS AID FUND

Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget	Explanation
---------------------------------	---------------------------------	-----------------------------------	---------------------------------	----------------------------------	---------------------------------	-------------------	-------------

Operating Expenses

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

TOTAL EXPENDITURES	\$0.00	\$0.00	\$45,685.00	\$0.00	\$45,685.00	\$45,685.00	\$45,685.00
--------------------	--------	--------	-------------	--------	-------------	-------------	-------------

Do you expect to receive or spend any grant funds this year?

_____ YES _____ NO

To the County Board:

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

Office

VETERANS AID FUND

Signature of Officer: _____

Lincoln County

2360 - Drug Law Enforcement

RECEIPTS

RECEIPTS SUMMARY

Code No.	Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated Receipts Ensuing Year 2026-2027		
				Officials Estimation	Board Proposed	Adopted
2360 DRUG LAW ENFORCEMENT				Fund	2360	DRUG LAW ENF
271.00 Net fund balance, 7-1	12,769	13,077	20,204	23,861	23,861	23,861
LOCAL REVENUE						
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
510.01 Interest on Investments	-				-	-
540.01 Miscellaneous	-			1,139	1,139	1,139
	1,306	16,326	15,108	101,139	101,139	101,139
TRANSFERS						
590.01 From - Inheritance			-		-	-
TOTAL BALANCE, REVENUES & TRANSFERS	14,075	29,403	35,312	125,000	125,000	125,000
300.00 TOTAL PROPERTY TAXES				-	-	-
TOTAL REVENUE AVAILABLE	14,075	29,403	35,312	125,000	125,000	125,000
Less Expenditures	998	9,199	11,451			
BALANCE FORWARD	13,077	20,204	23,861			

- - -

LINCOLN
Budget Worksheet 2026/2027
(2360) COUNTY DRUG LAW ENFORCEMENT

652-00

COUNTY DRUG LAW ENFORCEMENT

		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
Operating Expenses									
2-9900	Misc Operating Expense	\$998.22	\$9,199.00	\$75,000.00	\$9,887.45	\$75,000.00	\$75,000.00	\$75,000.00	
	OPERATING EXPENSES TOTAL	\$998.22	\$9,199.00	\$75,000.00	\$9,887.45	\$75,000.00	\$75,000.00	\$75,000.00	
Supplies and Materials									
3-9900	Misc Supplies	\$0.00	\$0.00	\$25,000.00	\$1,563.29	\$25,000.00	\$25,000.00	\$25,000.00	
	SUPPLIES AND MATERIALS TOTAL	\$0.00	\$0.00	\$25,000.00	\$1,563.29	\$25,000.00	\$25,000.00	\$25,000.00	
Capital Outlay									
5-9900	Misc Capital Outlay	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	
	CAPITAL OUTLAY	\$0.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	
	TOTAL EXPENDITURES	\$998.22	\$9,199.00	\$125,000.00	\$11,450.74	\$125,000.00	\$125,000.00	\$125,000.00	

Do you expect to receive or spend any grant funds this year?

_____ YES _____ NO

To the County Board:

_____ Receive _____ Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____ **COUNTY DRUG LAW ENFORCEMENT**

Signature of Officer: _____

Lincoln County

2410 - Federal Forfeiture Fund

RECEIPTS

RECEIPTS SUMMARY

Code No.		Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated Receipts Ensuing Year 2026-2027		
					Officials Estimation	Board Proposed	Adopted
2410	FEDERAL FORFEITURE FUND				Fund	2410	FED FORFEIT
271.00	Net fund balance, 7-1	12,134	12,134	12,134	12,134	12,134	12,134
	LOCAL REVENUE						
475.01	Sale conveyance vehicle					-	-
475.03	Proceeds confiscated article					-	-
475.04	Drug Law Enf. Rev-Attorney	-	-		150,000	150,000	150,000
475.05	Drug Law Enf. Rev-Sheriff	-				-	-
540.01	Miscellaneous				12,866	12,866	12,866
		-	-	-	162,866	162,866	162,866
	TRANSFERS						
590.01	From - Inheritance					-	-
	TOTAL BALANCE, REVENUES & TRANSFERS	12,134	12,134	12,134	175,000	175,000	175,000
300.00	TOTAL PROPERTY TAXES				-	-	-
	TOTAL REVENUE AVAILABLE	12,134	12,134	12,134	175,000	175,000	175,000
	Less Expenditures	-	-	-			
	BALANCE FORWARD	12,134	12,134	12,134			
					-	-	-

651-00

Operating Expenses

TOTAL EXPENDITURES

YES

NO

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

Office

FEDERAL FORFEITURE/SHERIFF

Signature of Officer: _____

LINCOLN

(2410) FEDERAL FORFEITURE/ATTORNEY

652-00

YES

NO

Receive

Spend

Dated: _____

Office

Signature of Officer: _____

RECEIPTS SUMMARY

Code No.		Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated Receipts Ensuing Year 2026-2027		
					Officals Estimation	Board 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	-	-			

-

LINCOLN
Budget Worksheet 2026/2027
2580 ARPA FUND 971

971-00	ARPA Fund	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget	Adopted Budget	Explanation
Operating Expenses									
2-9900	ARPA Grant Expenditures	\$609,856.93	\$366,678.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	OPERATING EXPENSES TOTAL	\$609,856.93	\$366,678.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	TOTAL EXPENDITURES	\$609,856.93	\$366,678.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Do you expect to receive or spend any grant funds this year? _____ YES _____ NO

To the County Board: _____ Receive _____ Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2025 and ending June 30, 2026 as indicated above.

Dated: _____ **ARPA FUND** _____ Signature of Officer: _____

Lincoln County

2700 - Inheritance Tax

RECEIPTS

RECEIPTS SUMMARY

Code No.		Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated Receipts Ensuing Year 2026-2027		
					Officials Estimation	Board Proposed	Adopted
2700	INHERITANCE TAX				Fund	2700	INHERITANCE
271.00	Net fund balance, 7-1	6,476,563	6,031,307	5,528,301	3,686,422	3,686,422	3,686,422
	STATE REVENUE						
	LOCAL REVENUE						
310.01	Inheritance taxes	787,174	1,268,866	1,119,115		-	-
310.02	Interest on inherit. tax	12,292	13,394	7,651	7,000	7,000	7,000
540301	Miscellaneous					-	-
	Subtotal	799,466	1,282,260	1,126,766	7,000	7,000	7,000
	TOTAL REVENUE	799,466	1,282,260	1,126,766	7,000	7,000	7,000
	TRANSFERS						
590.02	Transfer from -				-	-	-
		-	-	-	-	-	-
	TOTAL BALANCE, REVENUES & TRANSFERS	7,276,029	7,313,567	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			

-

LINCOLN
Budget Worksheet 2026/2027
(2700) INHERITANCE TAX
Budgeted

982-00

INHERITANCE TAX FUND

	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027
--	------------------------------	------------------------------	-----------------------	------------------------------	----------------------------------	---------------------------------	-----------------------------

Personal Services

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

Operating Expenses

2-2511	Inheritance Refunds	\$64,721.55	\$5,265.96	\$0.00	\$94.83	\$0.00	\$0.00	\$0.00
2-9900	Misc Expenses	\$0.00	\$0.00	\$158,301.00	\$3,550.27	\$58,422.00	\$58,422.00	\$58,422.00
	OPERATING EXPENSES TOTAL	\$64,721.55	\$5,265.96	\$158,301.00	\$3,645.10	\$58,422.00	\$58,422.00	\$58,422.00

Capital Outlay

5-0101	Right of Way Purchase	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
5-0307	Road Equipment	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
5-0308	Sheriff Vehicles	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
5-2510	Misc Capital Outlay	\$0.00	\$0.00	\$815,000.00		\$805,000.00	\$805,000.00	\$805,000.00
	CAPITAL OUTLAY TOTAL	\$0.00	\$0.00	\$815,000.00	\$0.00	\$805,000.00	\$805,000.00	\$805,000.00

Transfers

7-0100	Inter-Fund Tsfr - Juvenile Fund	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
7-0200	Inter-Fund Tsfr - Institution	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
7-0250	Inter-Fund Tsfr - Sinking Fund	\$0.00	\$0.00	\$1,200,000.00	\$1,200,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
7-0275	Inter-Fund Tsfr - Self Funded Insurance	\$0.00	\$0.00	\$0.00				
7-0300	Inter-Fund Tsfr - County Roads	\$780,000.00	\$780,000.00	\$1,765,000.00	\$1,765,000.00	\$880,000.00	\$880,000.00	\$880,000.00
7-0500	Inter-Fund Tsfr - General Fund	\$400,000.00	\$1,000,000.00	\$0.00				
	TRANSFER TOTAL	\$1,180,000.00	\$1,780,000.00	\$2,965,000.00	\$2,965,000.00	\$1,880,000.00	\$1,880,000.00	\$1,880,000.00

TOTAL EXPENDITURES
NECESSARY CASH RESERVE
TOTAL REQUIREMENTS

\$1,244,721.55	\$1,785,265.96	\$3,938,301.00	\$2,968,645.10	\$2,743,422.00	\$2,743,422.00	\$2,743,422.00
				950,000.00	950,000.00	950,000.00
				3,693,422.00	3,693,422.00	3,693,422.00

Do you expect to receive or spend any grant funds this year?

YES

NO

To the County Board:

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated : _____

Office

INHERITANCE TAX FUND

Signature of Officer: _____

Lincoln County

2850 - Keno Lottery

RECEIPTS

RECEIPTS SUMMARY

Code No.		Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated Receipts Ensuing Year 2026-2027		
					Officials Estimation	Board Proposed	Adopted
2850	KENO LOTTERY				Fund	2850	KENO LOTTERY
271.00	Net fund balance, 7-1	483,480	549,777	618,513	683,568	683,568	683,568
	LOCAL REVENUE						
320.01	Keno lottery receipts	59,786	60,242	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	65,155	64,000	64,000	64,000
	TOTAL REVENUE	66,397	68,736	65,155	64,000	64,000	64,000
	TRANSFERS						
590.02	Interfund Transfers	-	-	-	-	-	-
	TOTAL BALANCE, REVENUES & TRANSFERS	549,877	618,513	683,668	747,568	747,568	747,568
	Less Expenditures	100	-	100			
	BALANCE FORWARD	549,777	618,513	683,568			

-

LINCOLN
Budget Worksheet 2026/2027
(2850) KENO LOTTERY

920-00

KENO LOTTERY

Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
---------------------------------	---------------------------------	-----------------------------------	---------------------------------	----------------------------------	---------------------------------	--------------------------------	-------------

Operating Expenses

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

Capital Outlay

5-1211	Bridges	\$0.00	\$0.00	\$675,513.00	\$0.00	\$744,568.00	\$744,568.00	\$744,568.00	
5-2002	Courthouse Parking Study	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	CAPITAL OUTLAY TOTAL	\$0.00	\$0.00	\$675,513.00	\$0.00	\$744,568.00	\$744,568.00	\$744,568.00	

TOTAL EXPENDITURES	\$100.00	\$0.00	\$678,513.00	\$100.00	\$747,568.00	\$747,568.00	\$747,568.00
--------------------	----------	--------	--------------	----------	--------------	--------------	--------------

Do you expect to receive or spend any grant funds this year? _____ YES

_____ NO

To the County Board:

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

Office

KENO LOTTERY

Signature of Officer: _____

Lincoln County

2970 - Juvenile Facility

RECEIPTS

RECEIPTS SUMMARY

Code No.		Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated Receipts Ensuing Year 2026-2027		
					Officials Estimation	Board Proposed	Adopted
2970	JUVENILE FACILITY				Fund	2970	JUVENILE FAC
271.00	Net fund balance, 7-1	10,852	10,852	10,852	10,852	10,852	10,852
	STATE REVENUE						
340.01	State grant	-	-	-	-	-	-
	LOCAL REVENUE						
350.01	City match	-	-	-		-	-
365.01	Miscellaneous reimbursements					-	-
536.01	Retirement refund county share					-	-
540.01	Miscellaneous	-				-	-
		-	-	-	-	-	-
	TRANSFERS						
590.02	From - Inheritance	-				-	-
590.02	Interfund Transfers			-			
	TOTAL BALANCE, REVENUES & TRANSFERS	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
	Less Expenditures	-	-	-			
	BALANCE FORWARD	10,852	10,852	10,852			
		-					

LINCOLN
Budget Worksheet 2026/2027
2970 Juvenile Facility

676-00

JUVENILE FACILITY

		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
Personal Services									
1-1400	Misc. Personal Services (3B 1&2)	\$0.00	\$0.00	\$5,852.00	\$0.00	\$0.00	\$0.00	\$0.00	
	PERSONAL SERVICES TOTAL	\$0.00	\$0.00	\$5,852.00	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenses									
2-2501	Contract	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-9900	Misc/Transfer of JUV Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	OPERATING EXPENSES TOTAL	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Transfers									
5-0700	Transfer to General Fund					\$10,852.00	\$10,852.00	\$10,852.00	
	TRANSFER TOTAL					\$10,852.00	\$10,852.00	\$10,852.00	
	TOTAL EXPENDITURES	\$0.00	\$0.00	\$10,852.00	\$0.00	\$10,852.00	\$10,852.00	\$10,852.00	

Do you expect to receive or spend any grant funds this year? _____

YES

NO

To the County Board:

Receive

Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

Office **JUVENILE FACILITY**

Signature of Officer: _____

Lincoln County

3300 - Jail Bond Fund

RECEIPTS

RECEIPTS SUMMARY

Code No.		Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated Receipts Ensuing Year 2026-2027		
					Officials Estimation	Board Proposed	Adopted
3300	JAIL BOND FUND				Fund	3300	JAIL BOND
271.00	Net Fund Balance, 7-1	2,376,961	2,183,503	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			
344310-12	Personal Property Tax						
345.03	Airline distribution					-	-
346.02	Carline distribution	5,583	4,171	1,908	2,000	2,000	2,000
346.01	Pro-rate motor vehicle	3,539	4,014	3,044	3,000	3,000	3,000
	--						
	Subtotal	167,198	168,748	103,799	5,000	5,000	5,000
	LOCAL REVENUE						
304.00	Motor vehicle tax					-	-
306.00	Interest on Taxes	3,602	3,321	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	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	34,554	5,000	5,000	5,000
	TOTAL REVENUES	214,370	211,559	138,353	10,000	10,000	10,000
	TOTAL BALANCE, REVENUE & TRANSFERS	2,591,331	2,395,062	1,889,303	1,946,666	1,946,666	1,946,666
300.00	Property Taxes	1,639,655	1,406,023	1,053,178	800,000	800,000	800,000
	TOTAL REVENUE AVAILABLE	4,230,986	3,801,085	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
Budget Worksheet 2026/2027
(3300) JAIL BOND FUND

654-00

JAIL BOND FUND

Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
------------------------------	------------------------------	-----------------------------------	------------------------------	----------------------------------	---------------------------------	-----------------------------	-------------

Operating Expenses

2-1801	Dues Sub Registration	\$1,200.00	\$1,000.00	\$1,500.00	\$800.00	\$1,000.00	\$1,000.00	\$1,000.00	
	OPERATING EXPENSES TOTAL	\$1,200.00	\$1,000.00	\$1,500.00	\$800.00	\$1,000.00	\$1,000.00	\$1,000.00	

Debt Servicing

6-0100	Principal Payments 2022 Series	\$1,355,000.00	\$395,000.00	\$560,000.00	\$560,000.00	\$565,000.00	\$565,000.00	\$565,000.00	
6-0101	Future Requirements 2022 Series	\$560,000.00	\$565,000.00	\$979,963.00	\$0.00	\$1,033,000.00	\$1,033,000.00	\$1,033,000.00	
6-0102	Principal Payments 2021 Series	\$0.00	\$0.00	\$390,000.00	\$390,000.00	\$390,000.00	\$390,000.00	\$390,000.00	
6-0103	Future Requirements 2021 Series	\$0.00	\$0.00	\$677,772.00	\$0.00	\$712,738.00	\$712,738.00	\$712,738.00	
6-0104	Principal Payments 2020 Series	\$0.00	\$1,005,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
6-0105	Future Requirements 2020 Series	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
6-0200	Interest Payments 2022 Series	\$55,742.50	\$49,271.25	\$41,820.00	\$41,820.00	\$33,663.00	\$33,663.00	\$33,663.00	
6-0201	Interest Payments 2021 Series	\$0.00	\$7,036.25	\$13,195.00	\$13,195.00	\$11,246.00	\$11,246.00	\$11,246.00	
6-0202	Interest Payments 2020 Series	\$75,540.00	\$27,827.50		\$0.00	\$0.00	\$0.00	\$0.00	
	DEBT SERVICING TOTAL	\$2,046,282.50	\$2,049,135.00	\$2,662,750.00	\$1,005,015.00	\$2,745,666.00	\$2,745,666.00	\$2,745,666.00	

TOTAL EXPENDITURES	\$2,047,482.50	\$2,050,135.00	\$2,664,250.00	\$1,005,815.00	\$2,746,666.00	\$2,746,666.00	\$2,746,666.00
--------------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

Do you expect to receive or spend any grant funds this year?

_____ YES _____ NO

To the County Board:

Receive Spend

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

Office JAIL BOND FUND

Signature of Officer: _____

Lincoln County

4600 - Road Bond Fund

RECEIPTS

RECEIPTS SUMMARY

Code No.		Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated Receipts Ensuing Year 2026-2027		
					Officials Estimation	Board Proposed	Adopted
4600	ROAD BOND FUND				Fund	4600	ROAD BOND
271.00	Net Fund Balance, 7-1	728,578	639,793	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			
344310-12	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	478,594	1,759,727	1,759,727	1,759,727
300.00	Property Taxes	560,568	197,247	1,420,727	2,300,000	2,300,000	2,300,000
	TOTAL REVENUE AVAILABLE	1,361,993	850,454	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			

LINCOLN
Budget Worksheet 2026/2027
3700-900 ROAD BOND FUND

3700-90	ROAD BOND	Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
DEBT SERVICING									
6-0100	Principal Payments 2025 Series	\$680,000.00	\$705,000.00	\$0.00	\$0.00	\$1,855,000.00	\$1,855,000.00	\$1,855,000.00	
6-0101	Future Requirements 2025 Series	\$0.00	\$0.00	\$2,300,000.00	\$144,593.50	\$1,902,551.00	\$1,902,551.00	\$1,902,551.00	
6-0200	Interest Payments 2025 Series	\$41,800.00	\$14,100.00	\$97,311.00	\$0.00	\$272,176.00	\$272,176.00	\$272,176.00	
	TOTAL	\$721,800.00	\$719,100.00	\$2,397,311.00	\$144,593.50	\$4,059,727.00	\$4,059,727.00	\$4,059,727.00	
OPERATING EXPENSES									
2-1801	Dues Sub Registration	\$400.00	\$200.00	\$33,843.00	\$0.00	\$0.00	\$0.00	\$0.00	
	TOTAL	\$400.00	\$200.00	\$33,843.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL EXPENDITURES		\$722,200.00	\$719,300.00	\$2,431,154.00	\$144,593.50	\$4,059,727.00	\$4,059,727.00	\$4,059,727.00	

Do you expect to receive or spend any grant funds this year?

_____ YES

_____ NO

Receive

Spend

To the County Board:

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

Dated: _____

Office

ROAD BOND FUND

Signature of Officer: _____

Lincoln County

4010 - Handicapped Accessibility Fund

RECEIPTS

RECEIPTS SUMMARY

Code No.	Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated Receipts Ensuing Year 2026-2027		
				Officials Estimation	Board Proposed	Adopted
4010 HANDICAPPED ACCESSIBILITY FUND			-	Fund	4010	HANDICAPPED AC
271.00 Net fund balance, 7-1	226,443	226,443	-	-	-	-
LOCAL REVENUE						
353.02 In Lieu 5%	-	-	-	-	-	-
353.02 In Lieu NP Housing Auth	-	-	-	-	-	-
306.01 Interest on taxes	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
FEES AND OTHER LOCAL -						
540.01 Miscellaneous	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
TRANSFERS						
590.01 Inter-fund transfers	-	-	-	-	-	-
TOTAL BALANCE, REVENUES & TRANSFERS	226,443	226,443	-	-	-	-
300.00 TOTAL PROPERTY TAXES	-	-	-	-	-	-
TOTAL REVENUE AVAILABLE	226,443	226,443	-	-	-	-
Less Expenditures	-	226,443	-	-	-	-
BALANCE FORWARD	226,443	-	-	-	-	-

LINCOLN
Budget Worksheet 2026/2027
(4010) HANDICAPPED ACCESSIBILITY FUND

600-00		Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027	Explanation
	HANDICAPPED ACCESSIBILITY								
	Capital Outlay								
7-0200	Transfer to Building Fund	\$0.00	\$226,443.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	CAPITAL OUTLAY TOTAL	\$0.00	\$226,443.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	TOTAL EXPENDITURES	\$0.00	\$226,443.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Do you expect to receive or spend any grant funds this year?

To the County Board:

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026 and ending June 30, 2027 as indicated above.

_____ YES

_____ NO

_____ Receive

_____ Spend

Dated: _____

HANDICAPPED ACCESSIBILITY

Signature of Officer: _____

Lincoln County

4050 - Building Fund

RECEIPTS

RECEIPTS SUMMARY

Code No.	Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Estimated Receipts Ensuing Year 2026-2027		
				Officials Estimation	Board Proposed	Adopted
4050 BUILDING FUND				Fund	4050	BUILDING
271.00 Net fund balance, 7-1	2,379,685	2,026,129	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	27,277	5,000	5,000	5,000
540.01 Miscellaneous	-	68,143			-	-
Subtotal	52,481	113,226	27,277	5,000	5,000	5,000
TOTAL REVENUES	52,495	113,228	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	2,229,903	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	2,229,909	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
Budget Worksheet 2026/2027
(4050) BUILDING FUND

980-00

BUILDING FUND

Actual Expenses 2023-2024	Actual Expenses 2024-2025	Budgeted Expenses 2025-2026	Actual Expenses 2025-2026	Requested Budget 2026-2027	Proposed Budget 2026-2027	Adopted Budget 2026-2027
---------------------------------	---------------------------------	-----------------------------------	------------------------------	----------------------------------	---------------------------------	-----------------------------

Ex

Operating Expenses

2-1300	Building Repair	\$1,330.31	\$11,470.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	
2-1301	Building Repair - Tuck Pointing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2-1308	Courthouse Generator Maintenance	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	
2-2515	Contract Services	\$0.00	\$500.00	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	
2-4130	Pollution Cont-Backflow-Air Con Rep	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	
	OPERATING EXPENSES TOTAL	\$1,330.31	\$11,970.00	\$65,000.00	\$0.00	\$65,000.00	\$65,000.00	\$65,000.00	

Supplies and Materials

3-0107	Plumbing	\$81.28	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	
	SUPPLIES AND MATERIALS TOTAL	\$81.28	\$0.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$30,000.00	

Capital Outlay

5-0200	Buildings	\$106,218.75	\$88,550.01	\$1,115,824.00	\$6,770.00	\$819,525.00	\$819,525.00	\$819,525.00	
5-0201	Sheriff- Central Control /Cameras	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-0202	Dist Ct Judges Remodel	\$3,565.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-0203	County Phone System	\$0.00	\$0.00	\$25,000.00	\$14,530.00	\$0.00	\$0.00	\$0.00	
5-0215	Roof Repairs	\$0.00	\$0.00	\$50,000.00	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00	
5-0220	Courthouse Fire Code	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-0230	Courthouse Bathrooms - 2nd & 3rd Floor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-1100	Security Equipment	\$0.00	\$0.00	\$0.00	\$623.00	\$256,000.00	\$256,000.00	\$256,000.00	
5-1205	Probation Parking Lot	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-1304	Generator for Courthouse	\$164,056.30	\$598.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
5-1305	Emergency Management Storage Facility	\$130,840.03	\$6,860.97	\$12,000.00	\$7,461.42	\$0.00	\$0.00	\$0.00	
	OPERATING EXPENSES TOTAL	\$404,680.08	\$96,009.95	\$1,202,824.00	\$29,384.42	\$1,110,525.00	\$1,110,525.00	\$1,110,525.00	

Transfers

7-0200	Transfer to Sinking Fund	\$0.00	\$0.00	\$ 1,000,000	\$1,000,000.00	\$0.00	\$0.00	\$0.00	
	TRANSFER TOTAL	\$0.00	\$0.00	\$ 1,000,000	\$1,000,000.00	\$0.00	\$0.00	\$0.00	

TOTAL EXPENDITURES	\$406,091.67	\$107,979.95	\$2,297,824.00	\$1,029,384.42	\$1,205,525.00	1205525.00	\$1,205,525.00
---------------------------	--------------	--------------	----------------	----------------	----------------	------------	----------------

Do you expect to receive or spend any grant funds this year?

YES

NO

To the County Board:

Receive

Request is hereby made for the adoption of the estimated budget expenses for the fiscal year beginning July 1, 2026and ending June 30, 2027 as indicated above.

Dated: _____

Office

Page 1 **BUILDING FUND**

Signature of Officer: _____

Lincoln County, Nebraska
Summary of Significant Forecast Assumptions
June 30, 2027

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

General – The budget for the year ended June 30, 2027 was developed based on amounts approved by the governing body as an upper limit on expenditures.

Revenues – Ordinary revenues are based upon prior year amounts. Revenues received from property taxes, payments in lieu of property tax and motor vehicle pro-rate are based on the District's approved tax request. The County issued a Road Bond in the amount of \$6,080,000 to be used for road projects over the next three years. No other significant new sources or significant increases are expected during the year.

Expenditures – Expenditures for the year ended June 30, 2027, are based in general on historical amounts adjusted for a reasonable inflation rate and reserves allowed for unexpected or emergency situations. Capital outlay is for expected projects to be completed in 2026-2027 fiscal year.

Debt service – Bond payments for the year ended June 30, 2027 are based on the prescribed amortization schedules, and include payments on the new Road Bond.

CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES

TAX YEAR 2026

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

To: COUNTY GENERAL

TAXABLE VALUE LOCATED IN THE COUNTY OF LINCOLN COUNTY, NE

Name of Political Subdivision	Subdivision Type	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage b
COUNTY GENERAL	County	\$134,503,856	\$7,172,623,934	\$6,634,662,176	2.02729%
SELF FUNDED INSURANCE	County	\$134,503,856	\$7,172,623,934	\$6,634,662,176	2.02729%
JAIL BOND FUND	County	\$134,503,856	\$7,172,623,934	\$6,634,662,176	2.02729%
COURTHOUSE BUILDING	County	\$134,503,856	\$7,172,623,934	\$6,634,662,176	2.02729%
COUNTY ROADS FUND	County	\$134,503,856	\$7,172,623,934	\$6,634,662,176	2.02729%

* Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

Note: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act. b) Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

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

(signature of county assessor)

08/14/2026

(date)

CC: County Clerk, Lincoln County, NE County

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

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

September 21, 2026
North Platte, Nebraska

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

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

The public hearing 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 was opened at 11:12 A.M.

No public comments were received.

The public hearing was closed at 11:13 A.M.

Motion by Bruns, seconded by Woodruff to adopt the county budget message included in the budget document as presented. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted "aye". Nays, none.

Motion by Hewgley, seconded by Wuehler to adopt Resolution No. 2026-30 to approve the 2026/2027 fiscal year Lincoln County budget as presented. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted "aye". Nays, none.

Motion by Woodruff, seconded by Bruns, to adopt Resolution No. 2026-31 setting the final tax request at a different amount than the prior year's tax request. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted "aye". Nays, none.

The meeting was adjourned at 11:23 A.M.

Advance notice and the agenda for the September 21, 2026, board meetings were sent to the county board and all others requesting the same. Advance public notice (includes agenda) of the Lincoln County Board of Commissioners meeting and the Lincoln County Board of Equalization meeting was posted at the Lincoln County Courthouse, City Hall, and the Lincoln County website on September 18, 2026; and was also emailed to the media on September 18, 2026.

The agenda for the meetings to be held on Monday, September 28, 2026, will be kept continually current and open for inspection at the office of the Lincoln County Clerk. The regular meeting of the Lincoln County Board of Commissioners will be at the Lincoln County Courthouse in the Commissioners Room at 9:00 A.M. The regular meeting of the Lincoln County Board of Equalization will be at the Lincoln County Courthouse in the Commissioners Room at 9:15 A.M.



Rebecca J. Rossell
Lincoln County Clerk



RESOLUTION NO. 2026-26

WHEREAS, Nebraska Revised Statute 77-3442 authorizes Lincoln County a maximum levy of fifty cents per one hundred dollars of taxable valuation of property subject to the levy and allows Lincoln County to allocate up to fifteen cents of its authority to other political subdivisions subject to allocation of property tax authority by Lincoln County; and

WHEREAS, Nebraska Revised Statute 77-3443 requires the Lincoln County Board of Commissioners to review and approve or disapprove the levy request of all political subdivisions subject to allocation of property tax authority by Lincoln County; and

WHEREAS, The Agricultural Society of Lincoln County, Sutherland Hospital District, Ashgrove-Wellfleet Cemetery, Brady Cemetery, Dickens Cemetery, Garfield Cemetery, Gaslin Cemetery, Miriam Cemetery, Peckham Cemetery, Plainview Cemetery, Riverside Cemetery, Sutherland Cemetery, Morning View Cemetery, North Platte Rural Fire District, Brady Fire District, Hershey Fire District, Maxwell Fire District, Maywood-Wellfleet Fire District, Sutherland Fire District and Wallace Fire District are all political subdivisions subject to tax levy by the Lincoln County Board of Commissioners.

NOW THEREFORE BE IT RESOLVED, THAT:

1. The following allocation of real and personal property tax levies are made to political subdivisions as follows:

Agricultural Society of Lincoln County

**General Fund Levy not to exceed .000976
Special Bldg Levy not to exceed .002537
Total Levy .003513**

Sutherland Hospital District

General Fund Levy not to exceed .006985

Ashgrove-Wellfleet Cemetery

General Fund Levy not to exceed .023408

Brady Cemetery

General Fund Levy not to exceed .023408

Dickens Cemetery

General Fund Levy not to exceed .023408

Garfield Cemetery

General Fund Levy not to exceed .023408

Gaslin Cemetery

General Fund Levy not to exceed .023408

Miriam Cemetery

General Fund Levy not to exceed .023408

Morning View Cemetery

General Fund Levy not to exceed .023408

Peckham Cemetery

General Fund Levy not to exceed .023408

Plainview Cemetery

General Fund Levy not to exceed .023408

Riverside Cemetery

General Fund Levy not to exceed .023408

Water Replacement not to exceed .000257

Sinking Fund Levy not to exceed .000257

Total Levy .023922

Sutherland Cemetery

General Fund Levy not to exceed .023408

Brady Fire District
Hershey Fire District
Maxwell Fire District
Maywood- Wellfleet Fire District
North Platte Rural Fire District
Sutherland Fire District
Wallace Fire District

General Fund Levy .030000
General Fund Levy .030000
General Fund Levy .030000
General Fund Levy .030000
General Fund Levy .030000
General Fund Levy .030000
General Fund Levy .030000

2. Levy allocation not to exceed dollar amount as requested by subdivision.
3. No allocation may be changed except by agreement between both the Lincoln County Board of Commissioners and the governing body of the political subdivision whose final levy allocation is listed above.

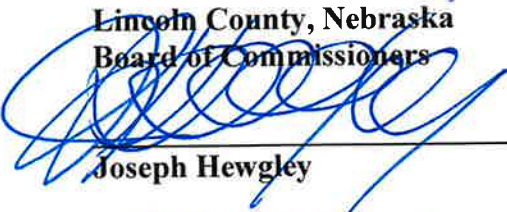
Dated this 24 day of August 2026.



Attest:


Rebecca J. Rossell
Lincoln County Clerk

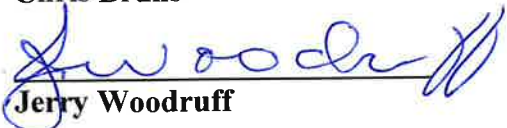
Lincoln County, Nebraska
Board of Commissioners


Joseph Hewgley


Kent Weems, Chair


Micaela Wuehler


Chris Bruns


Jerry Woodruff

POLITICAL SUBDIVISION LEVIES
2026/2027
ATTACHMENT "A"

SUBDIVISION	TAX REQUEST	Budget Request	VALUATION	LEVY AMOUNT	TOTAL LEVY AMOUNT	Request Totals
Aq Society	General	\$ 70,000.00	7,172,623,934	0.000976		\$ 70,004.81
	Special Building Fund	\$ 182,000.00	7,172,623,934	0.002537		\$ 181,969.47
	Total Budget Request	\$ 252,000.00			0.003513	\$ 251,974.28
City of North Platte	General			#DIV/0!		#DIV/0!
	Bond			#DIV/0!		#DIV/0!
	Police/Fire			#DIV/0!		#DIV/0!
	Total Budget Request	\$ -			#DIV/0!	#DIV/0!
Airport Authority	General			#DIV/0!		#DIV/0!
	Bond			#DIV/0!		#DIV/0!
	Total Budget Request	\$ -			#DIV/0!	#DIV/0!
HOSPITAL DISTRICT						
Sutherland	General	\$ 35,500.00	508,226,488	0.006985	0.006985	\$ 35,499.62
NATURAL RESOURCE DISTRICT						
Twin Platte						
Arthur						
Keith						
Lincoln						
McPherson						
Total Valuation	General Budget Request			#DIV/0!	#DIV/0!	#DIV/0!
LINCOLN COUNTY						
	General Fund			#DIV/0!		#DIV/0!
	Road Bond Fund			#DIV/0!		#DIV/0!
	Self Funded Insurance			#DIV/0!		#DIV/0!
	Jail Bond Fund			#DIV/0!		#DIV/0!
	Building Fund			#DIV/0!		#DIV/0!
	Total Budget Request	\$ -			#DIV/0!	#DIV/0!
Mid-Plains College						
(includes 18 counties valuations)	General			#DIV/0!		#DIV/0!
	Capital Improvement			#DIV/0!		#DIV/0!
	Total Budget Request	\$ -			#DIV/0!	#DIV/0!
E.S.U. #16						
(includes 16 counties valuations)	General Budget Request			#DIV/0!	#DIV/0!	#DIV/0!

POLITICAL SUBDIVISION LEVIES

2026/2027

ATTACHMENT "A"

SUBDIVISION	TAX REQUEST	Budget Request	VALUATION	LEVY AMOUNT	TOTAL LEVY AMOUNT	Request Totals
<u>CEMETERY DISTRICTS</u>						
<u>Ashgrove-Wellfleet</u>	General Budget Request	\$ 8,000.00	328,390,650	0.002436	0.002436	\$ 7,999.60
<u>Brady</u>	General Budget Request	\$ 8,200.00	189,565,842	0.004326	0.004326	\$ 8,200.62
<u>Dickens</u>	General Budget Request	\$ 2,126.00	150,581,896	0.001412	0.001412	\$ 2,126.22
<u>Garfield</u>	General Budget Request	\$ 1,631.00	60,847,599	0.002680	0.002680	\$ 1,630.72
<u>Gaslin</u>	General Budget Request	\$ 3,200.00	176,938,035	0.001809	0.001809	\$ 3,200.81
<u>Miriam</u>	General Budget Request	\$ 3,040.00	72,977,336	0.004166	0.004166	\$ 3,040.24
<u>Morning View</u>						
Hayes	General Budget Request	\$ 73,700.00	7,967,612			
Lincoln			306,886,893			
Total Valuation			314,854,505	0.023408	0.023408	\$ 73,701.14
<u>Peckham</u>						
Dawson			61,490,403			
Lincoln			75,528,106			
Total Valuation	General Budget Request	\$ 3,210.00	137,018,509	0.002343	0.002343	\$ 3,210.34
<u>Plainview</u>	General Budget Request	\$ 6,000.00	302,184,152	0.001986	0.001986	\$ 6,001.38
<u>Riverside</u>	General	\$ 10,204.00	396,753,084	0.002572		\$ 10,204.49
	Capital Improvement	\$ 1,020.40	396,753,084	0.000257		\$ 1,019.66
	Water Replacement	\$ 1,020.40	396,753,084	0.000257		\$ 1,019.66
	Total Budget Request	\$ 12,244.80	396,753,084.00	0.003086	0.003086	\$ 12,243.80
<u>Sutherland</u>	General Budget Request	\$ 27,821.21	486,546,272	0.005718	0.005718	\$ 27,820.72

POLITICAL SUBDIVISION LEVIES

2026/2027

ATTACHMENT "A"

SUBDIVISION	TAX REQUEST	Budget Request	VALUATION	LEVY AMOUNT	TOTAL LEVY AMOUNT	Request Totals
<u>Rural Fire Districts</u>						
<u>Brady Fire</u>						
Custer			2,121,590	0.030000		
Lincoln			410,401,565			
total Valuation			412,523,155			
<u>Hershey</u>				0.030000	0.030000	\$ -
Hershey General			534,592,767			
Hershey Fire Bond			534,592,767.00			
<u>Maxwell Fire</u>			378,710,133	0.030000	0.030000	
<u>Maywood/Wellfleet</u>						
Frontier			238,566,653			
Lincoln			309,911,085			
Total Valuation			548,477,738	0.030000	0.030000	
<u>North Platte Fire</u>	\$	490,000.00	1,450,138,071	0.030000	0.030000	\$ 435,041.42
<u>Sutherland</u>			524,732,594	0.030000	0.030000	
<u>Wallace</u>						
Hayes			19,004,266			
Lincoln			594,419,226			
Total Valuation			613,423,492	0.030000	0.030000	

RESOLUTION 2026-31

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

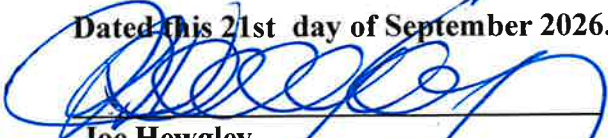
WHEREAS, Lincoln County held a public hearing to hear and consider comments concerning the property tax request,

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

- 1. The 2026-2027 property tax request be set at \$20,134,517.**
- 2. The total assessed value of property differs from last year's total assessed value by an increase of 8.11%**
- 3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be .287444 per \$100 of assessed value.**
- 4. The Lincoln County Board of Commissioners proposes to adopt a property tax request that will cause its tax rate to be .280714 per \$100 of assessed value.**
- 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Lincoln County will decrease last year's budget by 0.61%.**

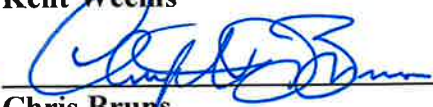
Motion by Woodruff, seconded by Bruns to adopt Resolution No.
2026-31. 5 Yes 0 No 0 Abstain 0 Absent

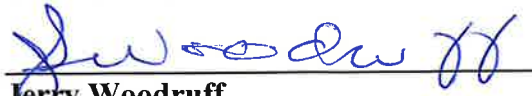
Dated this 21st day of September 2026.


Joe Hewgley


Kent Weems


Micaela Wuehler


Chris Bruns


Jerry Woodruff

Attest:


Rebecca J. Rossell
Lincoln County Clerk



*** Proof of Publication ***

Newspaper: The North Platte Telegraph

STATE OF NEBRASKA
County of Lincoln) SS.

MCCHESNEY, MARTIN, SAGEHORN
PO BOX 1269
NORTH PLATTE NE 69101

ORDER NUMBER: 463673

The undersigned, being duly sworn, deposes and says that she/he is employed by the North Platte Telegraph, Nebraska, a newspaper published in North Platte, Nebraska, and personally knows that said newspaper is published Tuesday, Thursday and Saturday in Lincoln County; that said newspaper has a bonafide circulation of over three hundred copies, has been published in said county for more than fifty-two successive weeks prior to the first publication of the attached notice and is printed in an office maintained in the city of North Platte, in said county, which said city is the place of its publication that the notice hereto attached was published in said newspaper in the regular issues thereof.



Section: Main

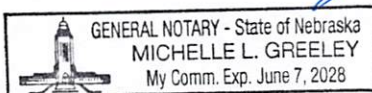
Category: Classified

PUBLISHED ON: 09/17/2026

TOTAL AD COST: \$127.99

Subscribed and sworn to before me on this 28th day of
September, 2026

Michelle L. Greeley Notary Public



LINCOLN COUNTY, NEBRASKA

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 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 (1)	2025-2026 (2)	2026-2027 (3)			
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 & Preserve 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
Breakdown of Property Tax	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%
Tax Rate	0.310751	0.280713	-9.67%
Tax Rate if Prior Tax Request was at Current Valuation	0.287444		

September 17, 2026



Certified Public Accountants & Consultants

Accountants' Compilation Report

To the County Board
Lincoln County
North Platte, Nebraska

Management is responsible for the accompanying cash-basis budget presentation of Lincoln County, which comprises historical information for the years ended June 30, 2025, and June 30, 2026, and forecasted information for the year ending June 30, 2027. Management is also responsible for determining that the cash basis of accounting is an acceptable financial reporting framework for the preparation and presentation of the accompanying budget presentation in the circumstances.

We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying budget presentation, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on the accompanying budget presentation.

The accompanying budget presentation is prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Accordingly, receipts are recognized when cash is received, and disbursements are recognized when cash is disbursed.

The accompanying forecasted information for the year ending June 30, 2027, is based on management's assumptions described in the Summary of Significant Forecast Assumptions. The forecasted results may not be achieved. We assume no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit the summary of significant accounting policies ordinarily included in cash basis financial statements. If the summary of significant accounting policies were included in the accompanying historical cash basis information for the years ended June 30, 2025, and June 30, 2026, and the accompanying forecasted cash basis information for the year ending June 30, 2027, it might influence the user's conclusions about the entity's historical and forecasted cash basis information. Accordingly, the accompanying budget presentation is not designed for those who are not informed about such matters.

This report is intended for the information and use of management of Lincoln County and others as required by Nebraska statutes.

We are not independent with respect to Lincoln County.

Mc Chesney Martin Sagehorn, P.C.

MCCHESNEY MARTIN SAGEHORN, P.C.

September 29, 2026