2024-2025
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF

Lincoln COUNTY

This budget is for the Period JULY 1, 2024 through JUNE 30, 2025

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 9-30-2024

1. Auditor of Public Accounts -Electronically or by mail
   auditors.nebraska.gov
2. County Board (SEC. 13-508), C/O County Clerk

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund		15,728,479.00	15,728,479.00
Jail Bond Fund	1,500,000.00		1,500,000.00
			-
			-
			-
			-
			-
			-
			-
			-
Total All Funds	1,500,000.00	15,728,479.00	17,228,479.00

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, 2023 through June 30, 2024?

[X] **YES** [ ] **NO**

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

Total Certified Valuation $ 6,235,855,059

*(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, 2023 through June 30, 2024?

[ ] **YES** [X] **NO**

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

Outstanding Bonded Indebtedness as of July 1, 2024

Principal	6,795,000.00
Interest	246,148.75
Total Bonded Indebtedness	7,041,148.75

Lincoln County

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2024-2025

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, 2024 and ending June 30, 2025. A summary of the proposed budget was reflected in the proper form and was published as provided by law to give notice of the public hearing held for the purpose of entering objections, suggestions, and corrections to the budget.

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

The county started the 2024/2025 budget cycle with a good cash balance due in part to efforts of the County Board and other elected officials and department heads that turned back funds budgeted in the 2023/2024 budget year that were not used. The county switched liability/work compensation insurance carriers effective August 1, 2023, to save premium dollars. Lincoln County Officials are committed to providing the best possible level of service in a fiscally conservative manner.

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

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

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

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

Health insurance rates increased by 8.7% this year and is always a major budget concern. A benefit comparability study was conducted with other counties comparable in size and valuation to Lincoln County in 2020. Almost all comparable counties paid at least a portion of the family health/dental insurance premium. To attract qualified employees the County Board began paying 35% of the family premium and hope to increase the percentage in coming years. The County Board did adopt a Cash in Lieu program in 2018 to save dollars on health insurance. In 2024 the cash in lieu was increased. The number of employees taking this option is increasing. The commitment to employe benefits by taking on more of the family premium and the difficulty not knowing how the new legislation will affect future budgets.

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

The Lincoln County employees will receive an 2.5 % cost of living adjustment in September 2024. Elected officials have set salaries for the four-year term beginning in January 2023.

The summary reflects requirements as projected at this time, as well as cash balances for each fund as reported by the Lincoln County Treasurer. The anticipated receipts from miscellaneous sources for the ensuing year and the estimated tax to be levied for 2024-2025 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, Chairman

Christopher Bruns, Commissioner

Kent Weems, Commissioner

Jerry Woodruff, Commissioner

Micaela Wuehler, Commissioner

RESOLUTION 2024 - 08

RESOLUTION, ADOPTION, AND APPROPRIATION FOR THE 2024/2025 FISCAL YEAR

WHEREAS, a proposed county budget for the fiscal year July 1, 2024 to June 30, 2025 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, 2024, to June 30, 2025 as categorically evidenced by the budget document as adopted by the Lincoln County Board of Commissioners for Lincoln County, Nebraska for the 2024/2025 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, 2024, and ending June 30, 2025; 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 2024 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 Jerry Woodruff **to adopt Resolution No. 2024- 8 which is a Resolution, Adoption and Appropriation for the 2024/2025 fiscal year setting the County Levy for each county fund as shown in Attachment "A".**

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

Dated this 23th day of September 2024.

Attest:

Joe Hewgley, Chairman

Micaela Wuehler

Jerry Woodruff

Board of County Commissioners
Lincoln County, Nebraska

Kent Weems

Chris Bruns

ATTEST:

Nicole J Fisher, Lincoln County Deputy Clerk

ATTACHMENT "A"

LINCOLN COUNTY

2024 – 2025 Tax Levy

2024 Valuation: $6,235,855,059

	2024 – 2025 Total Property Tax Request	Levy Set by the County
General Fund	$ 15,728,479	.252227
Jail Bond Fund	$ 1,500,000	.024054
Total	$ 17,228,479	.276281

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	Joseph Hewgley	Rebecca Rossell	Susan Maline, CPA
TITLE /FIRM NAME	Chairperson	County Clerk	McChesney Martin Sagehorn P.C.
TELEPHONE	308-534-4350	308-534-4350	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 2022-2023 (Column 1)	Actual 2023-2024 (Column 2)	**Proposed** 2024-2025 (Column 3)	**Adopted** 2024-2025 (Column 4)
Disbursements and Transfers:				
Operating	30,970,578.00	26,113,137.00	32,731,230.00	32,731,230.00
Capital Outlay	1,467,974.00	10,921,250.00	12,973,360.00	12,973,360.00
Debt Service	2,763,948.00	2,768,083.00	4,413,303.00	4,413,303.00
Transfers Out *(Must agree to Transfers In Below)*	3,720,000.00	4,216,000.00	4,951,443.00	4,951,443.00
Total Disbursements and Transfers	38,922,500.00	44,018,470.00	55,069,336.00	55,069,336.00
Balance, Receipts and Transfers:				
Net Fund Balance **(Note 1)**	28,670,425.00	26,163,957.00	20,810,400.00	20,810,400.00
Intergovernmental Federal	982,687.00	979,905.00	2,705,788.00	2,705,788.00
Intergovernmental State	7,382,266.00	10,210,137.00	5,663,659.00	5,663,659.00
Intergovernmental Local	9,013,915.00	8,200,344.00	6,784,568.00	6,784,568.00
Personal and Real Property Taxes	15,317,164.00	15,058,527.00	17,228,478.00	17,228,478.00
Transfers In *(Must agree to Transfers Out Above)*	3,720,000.00	4,216,000.00	4,951,443.00	4,951,443.00
Total Resources Available	65,086,457.00	64,828,870.00	58,144,336.00	58,144,336.00
Balance Forward/Cash Reserve	26,163,957.00	20,810,400.00	3,075,000.00	3,075,000.00
Cash Reserve Percentage				8%

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

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

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

Lincoln COUNTY
Schedule of Budgeted Disbursements
For the Year Ended June 30, 2025

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	12,075,093.00	2,580,727.00			14,655,820.00
Public Safety - Law Enforcement	8,732,228.00	314,900.00	3,694,203.00		12,741,331.00
Public Safety - Other	609,439.00	740,205.00			1,349,644.00
Public Works - Highways & Roads	5,754,496.00	9,296,828.00	719,100.00	4,725,000.00	20,495,424.00
Public Works - Other	287,630.00	35,700.00			323,330.00
Public Health & Social Services	511,710.00	5,000.00		226,443.00	743,153.00
Culture and Recreation	923,935.00				923,935.00
Community Development	902,172.00				902,172.00
Miscellaneous	2,934,527.00				2,934,527.00
Business-type Activities:					
Airport					-
Nursing Home					-
Hospital					-
Historical Society					-
Solid Waste					-
Museum					-
Other					-
Total Disbursements & Transfers	32,731,230.00	12,973,360.00	4,413,303.00	4,951,443.00	**55,069,336.00**

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
2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$	17,228,479.00
Motor Vehicle Pro-Rate		(2)	$	19,200.00
In-Lieu of Tax Payments		(3)	$	41,500.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.				
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (18))	$ 4,279,833.00	(4)		
LESS: Amount Spent During 2023-2024	$ 4,260,673.00	(5)		
LESS: Amount Expected to be Spent in Future Budget Years	$ 19,000.00	(6)		
Amount to be included as Restricted Funds ***(Cannot Be A Negative Number)***		(7)	$	160.00
Motor Vehicle Tax		(8)	$	1,500,000.00
Local Option Sales Tax		(9)	$	-
Transfers of Surplus Fees		(10)	$	-
Excess Tax Collections Returned to County (Statute 77-1776)		(11)	$	-
Insurance Premium Tax		(12)	$	120,000.00
Nameplate Capacity Tax		(13)	$	-
Motor Vehicle Fee		(14)	$	290,000.00
Reimbursement of Indigent Defense Services		(15)	$	-
License or Occupation Tax (Statute 77-27,223)		(16)	$	7,000.00
TOTAL RESTRICTED FUNDS (A)		(17)	**$**	**19,206,339.00**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 1,629,000.00	(18)		
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (6).	$ 19,000.00	(19)		
Allowable Capital Improvements		(20)	$	1,610,000.00
Bonded Indebtedness		(21)	$	1,506,700.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)		(22)		
Interlocal Agreements/Joint Public Agency Agreements		(23)	$	2,350,275.00
Public Safety Communication Project (Statute 86-416)		(24)		
Judgments		(25)		
Refund of Property Taxes to Taxpayers		(26)		
Repairs to Infrastructure Damaged by a Natural Disaster		(27)		
		(28)		
TOTAL LID EXCEPTIONS (B)		(29)	**$**	**5,466,975.00**

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 11 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 17 MINUS Total Lid Exceptions (B)-Line 29*		(30)	**$**	**13,739,364.00**

Lincoln COUNTY

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

PRIOR YEAR RESTRICTED FUNDS AUTHORITY

Prior Restricted Funds from Line (10) of last year's Lid Form	$ 13,337,636.18	(1)
Amount budgeted for Indigent Defense Services that is required to develop a plan and meet the standards necessary to qualify for reimbursement of expenses or seeking additional reimbursement for improving its indigent criminal defense program.		(2)
License or Occupation Tax - For the second fiscal year in which a County will receive a full year of receipts, the County can add the first year of receipts to the Base Amount.		(2.1)
Prior Year Adjusted Restricted Funds Authority (Base Amount) = Line (1) **Plus** Line (2) **Plus** Line (2.1)	$ 13,337,636.18	(3)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** 2.50 % (4)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** - % (5)

	/		=	%
2024 Value Attributable to Growth per Assessor		2023 Valuation	-	Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** 1.00 % (6)

5	/	5	=	100.00 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION - VOTER APPROVED % INCREASE** % (7)
Please Attach Ballot Sample and Election Results

TOTAL ALLOWABLE PERCENT INCREASE = Line (4) + Line (5) + Line (6) + Line (7)	3.50 %	(8)
Allowable Dollar Amount of Increase to Restricted Funds = Line (3) x Line (8)	$ 466,817.27	(9)
Total Restricted Funds Authority = Line (3) + Line (9)	$ 13,804,453.45	(10)
Less: Restricted Funds from Lid Supporting Schedule	$ 13,739,364.00	(11)
Total Unused Restricted Funds Authority = Line (10) - Line (11)	$ 65,089.45	(12)

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

Lincoln COUNTY LEVY LIMIT FORM

Name	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	15,728,479.00	1,500,000.00	6,235,855,059	0.252227	0.024054
Ag. Society	527,000.00	-	6,235,855,060	0.008451	0.000000
Historical Society	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.260678	

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	2,350,275	0.037690	
Other entities property taxes designated for interlocal agreements	-	0.000000	
Total County Levy Authority (Cannot exceed 50 cents)		0.487690	**(1)**

Levy Limit Analysis

Countywide General Levy (Line 13)	0.260678	
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	~~0.002934~~ 0.005875	
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	0.007202	
Largest possible district levy	~~0.300814~~ 0.303755	**(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
2023	$ 31,984,463.46
2022	$ 20,154.57
2021	$ 5,571.88

Lincoln COUNTY

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) $ 16,552,474.00
*(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

2024 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		(3)
114,743,959	/	5,434,422,562	=	2.11 %	

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

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 4.11 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 680,306.68

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) **$ 17,232,780.68**

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) $ 17,228,479.00
(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.

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted	
0100	**GENERAL FUND**				Fund	0100	GENERAL	
271.00	Net Fund Balance, 71	3,518,477	4,826,717	4,260,410	2,895,004	2,895,004	2,895,004	
	FEDERAL REVENUE							
330.40	Federal Prisoner reimbursement				700,000	700,000	700,000	
330.41	Transportation for Federal Prisoners		22,380	16,905	20,000	20,000	20,000	
330.55	Federal Contracts for Services	-	-	20,000	20,000	20,000	20,000	
331.01	Child Support Enf - Dist Court	46,213	55,572	86,024	60,000	60,000	60,000	
331.02	Child Support Enf - Co Attny	373,979	284,110	249,200	250,000	250,000	250,000	
331.04						-	-	
339.01	Sheriff - NOHS Grants	57,868	59,510	51,553	150,000	150,000	150,000	*
339.05	Medical Reserve Corp	15,000	35,000	18,750	4,190	4,190	4,190	
339.06	Emergency Management Grants	275,730	400,580	413,697	660,468	660,468	660,468	
339.11	Victim Witness Grant	56,011	75,604	38,508	20,000	20,000	20,000	
339.06	COVID-19 Grants - DELETE				-	-	-	
	New Grant				750,000	750,000	750,000	
691.04	State Farm Connection Trail				-	-	-	
		824,801	932,756	894,637	2,634,658	2,634,658	2,634,658	
	STATE REVENUE							
340.03	Community Connection monies	83,479	65,476	193,296	173,000	173,000	173,000	
341.20	Extension Office Reimbursement	15,138	15,138	15,493	17,000	17,000	17,000	
341.30	State prisoner reimbursement	596,530	813,280		15,000	15,000	15,000	
341.40	Property tax relief					-	-	
341.60	State tax credit							
344.01	Homestead Exemption	229,366	279,029	309,160				
344.05	Property Tax Credit	901,984	897,127	1,007,540				
344.10-12	Personal Property Collection							
345.02	Insurance alloc	108,542	116,724	122,498	120,000	120,000	120,000	
345.03	Airline Tax	14,400	15,992	15,958	16,000	16,000	16,000	
345.06	Tax Pay Back Reimbursement					-	-	
346.01	Pro-rate motor vehicle	28,540	18,586	27,235	16,000	16,000	16,000	
346.02	Carline Tax	54,493	39,219	45,187	40,000	40,000	40,000	
	TOTAL State Rev	2,032,472	2,260,571	1,736,367	397,000	397,000	397,000	

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
					Fund	0100	GENERAL
	LOCAL REVENUE						
304.00	Motor vehicle tax	1,467,194	1,490,798	1,550,077	1,500,000	1,500,000	1,500,000
308.05	Mental Healt					-	-
318.01	Occupation tax on Liq. Permit	6,580	4,740	7,930	7,000	7,000	7,000
321.01	Mobile home permits	130	145	130		-	-
325.01	Building permits	9,512	9,042	8,964	9,000	9,000	9,000
325.06	Right-of-way permits	650	550	32,625	20,000	20,000	20,000
351.01	Interlocal govt payments-EMA					-	-
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	25,593	29,385	32,078	37,708	37,708	37,708
352.02	Hitchcock Co Emergency Mgmt Fee	21,660	27,221	27,478	32,189	32,189	32,189
353.01	In lieu of tax-57/prior					-	-
353.02	In lieu of tax-5%	31,026	31,591	28,806	29,000	29,000	29,000
353.03	In lieu of tax-Housing Auth	8,304	8,314	9,331	9,000	9,000	9,000
	TOTAL Local revenue	1,591,445	1,622,582	1,718,215	1,664,693	1,664,693	1,664,693
	FEES and OTHER LOCAL REVENUE						
	County Treasurer						
360.01	Drivers license	21,335	21,766	22,362	17,000	17,000	17,000
360.02	Motor vehicle registration	160,016	190,878	189,784	180,000	180,000	180,000
360.04	Redemption fee	7,942	5,962	4,070	6,000	6,000	6,000
360.05	Distress warrant	580	304	456	400	400	400
360.06	Tax sale fee	10,480	6,990	4,275	5,000	5,000	5,000
360.07	Advertising fee	3,583	2,020	2,030	1,500	1,500	1,500
360.09	Filing feesPolitical cand.	7,403		1,871	600	600	600
360.13	Temp Operators lic					-	-
361.01	Homestead exemp comm	16,640	20,368	22,818			
361.02	Personal Property Tax commission	55,937	57,307	65,167	60,000	60,000	60,000
361.03	Sales tax comm	17,025	24,286	31,772	28,000	28,000	28,000
361.08	Motor vehicle fee commission	52,227	52,949	54,663	53,000	53,000	53,000
363.01	Prop tax comm	692,229	706,998	734,460	720,000	720,000	720,000
363.02	Spec Assess tax comm	1,963	3,700	1,495		-	-
365.01	Misc fees & comm					-	-
	SUBTOTAL	1,047,360	1,093,528	1,135,223	1,071,500	1,071,500	1,071,500

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
					Fund	0100	GENERAL
	County Clerk						
371.01	Filing & record fee	5,399	4,924	4,671	5,000	5,000	5,000
371.04	Ad fees-liquor license	89	40	602		-	-
371.05	Marriage fees	5,225	5,125	5,025	5,000	5,000	5,000
		10,713	10,089	10,298	10,000	10,000	10,000
	County Assessor						
375-05	GIS Subscription	8,000	8,020	8,695	8,000	8,000	8,000
	Clerk of District Court						
380.01	Filing & Record fees	22,558	19,823	16,551	18,000	18,000	18,000
380.02	Work Release Program	8,580	5,615	6,660	6,000	6,000	6,000
380.03	Court Cost refunds	13,366	14,738	11,142	12,000	12,000	12,000
380.05	Misc fees	23,054	22,790	17,757	20,000	20,000	20,000
380.07	Tax foreclosure	379	5	437		-	-
383.00	Passport fees	18,504	26,333	22,295	24,000	24,000	24,000
		86,441	89,304	74,842	80,000	80,000	80,000
	County Court System						
390.01	Witness fees	40	307			-	-
390.02	Misc Fees	2,286	2,493	3,368	2,800	2,800	2,800
391.01	Lab costs refund	1,544	350	75	200	200	200
		3,870	3,150	3,443	3,000	3,000	3,000
	Election Commissioners				**		
393.03	Elec costs recover	2,759	41,192	-	35,000	35,000	35,000
	Register of Deeds						
394.01	Filing & recording	172,637	126,650	118,290	120,000	120,000	120,000
394.02	Document stamp	116,747	113,173	130,018	125,000	125,000	125,000
394.03	Misc fees	11,438	6,306	5,913	6,000	6,000	6,000
394.04	User fees / Web / Deeds	13,810	13,430	13,240	13,500	13,500	13,500
		314,632	259,559	267,461	264,500	264,500	264,500

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
					Fund	0100	GENERAL
	County Sheriff						
395.01	Service fees	59,698	70,842	75,276	72,000	72,000	72,000
395.02	Mileage & costs	22,674	18,080	16,525	20,000	20,000	20,000
395.03	Law Enforcement service contracts	86,626	70,577	93,606	90,000	90,000	90,000
395.04	Breath & Analyzer Fees	9	21			-	-
395.05	Reimb County & City Prisoners	200,707	805,303	752,119	200,000	200,000	200,000
395.10	Motor vehicle inspect fee	21,360	20,530	21,210	22,000	22,000	22,000
395.13	Handgun application fee	1,795	2,285	2,045	2,300	2,300	2,300
395.14	Fingerprint charge	1,996	1,576	1,172	1,800	1,800	1,800
395.15	Sheriff miscellaneous	-	-			-	-
395.16	Sale of abandoned vehicle	4,140	3,056	5,340	3,000	3,000	3,000
395.19	Training Facility Services	-				-	-
395.20	Co Court/Work Release Program	459	5,900	9,855	7,000	7,000	7,000
395.22	Inmate Reimbusrment Medical		41			-	-
392.25	Donations		-			-	-
		399,464	998,211	977,148	418,100	418,100	418,100
	County Attorney						
396.01	Fees collections	110	140	220	150	150	150
396.08	Diversion	14,829	9,450	10,600	10,600	10,600	10,600
396.50	Incentive paychild supp	-	-			-	-
		14,939	9,590	10,820	10,750	10,750	10,750
	Other revenue						
397.24	Sale of Hygeine Items	-	-	-			
397.25	Sale of Misc Items	-	-	-			
406.01	Vending mach	-	-			-	-
406.02	Jail Commissary	230,531	196,238	171,322	200,000	200,000	200,000
408.01	Civil Defense fee	27,350		63,915			
410.01	Surveyor services	-				-	-
450.02	Photocopy	81	58	65		-	-

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
					Fund	0100	GENERAL
	Other revenue (Continued)						
450.03	Postage	-	-			-	-
450.04	Jail Telephone Commission	197,766	211,608	175,294	190,000	190,000	190,000
450.05	Internet Services - Profit Inmate	-		11,824		-	-
470.01	Overload fines	11,179	16,706	14,996	16,000	16,000	16,000
472.01	Co Court Bond Forfeitures	-				-	-
474.01	Probation District	51,099	133,615	113,560	133,791	133,791	133,791
474.08	District Judge - cost reimb.					-	-
476.02	Animal Predator Fees	-	-	31,976	25,000	25,000	25,000
480.01	Weed Spraying Assessments	54,033	70,353	58,942	70,000	70,000	70,000
495.02	Sale of vehicles					-	-
500.01	Leases rental property	-	1,500		1,500	1,500	1,500
500.04	Cable franchise fees	52,643	40,474	34,616	35,000	35,000	35,000
507.01	Veterans Service (McPherson)	675				-	-
510.01	Interest on Investmnt	77,603	197,268	633,331	400,000	400,000	400,000
306.00	Interest on taxes	31,976	25,290	25,558	25,000	25,000	25,000
530.02	Sale of property					-	-
532.03	Refund/Misc Social Security	2,000	1,400	1,200	1,000	1,000	1,000
532.08	Joint Public Hearing Reimbursements	-	9,601	3,394	5,000	5,000	5,000
540.01	Misc revenue	29,407	3,562	322,033	-	-	-
						-	-
		766,343	907,673	1,662,026	1,102,291	1,102,291	1,102,291
	TOTAL Fees & Other Local	2,654,521	3,420,316	4,149,956	3,003,141	3,003,141	3,003,141
	TOTAL REVENUES	7,103,239	8,236,225	8,499,175	7,699,492	7,699,492	7,699,492
	TRANSFERS IN:			-			
	Inheritance Fund	480,000	-		1,620,000	1,620,000	1,620,000
	Child Support Incentive			-		-	-
	Total Transfers	480,000	-	-	1,620,000	1,620,000	1,620,000
TOTAL BALANCE,REVENUES & TRANSFERS		11,101,716	13,062,942	12,759,586	12,214,496	12,214,496	12,214,496
305.00	TOTAL PROPERTY TAXES	13,122,656	12,702,924	12,858,255	15,728,478	15,728,478	15,728,478
	TOTAL REVENUE AVAILABLE	24,224,372	25,765,866	25,617,841	27,942,974	27,942,974	27,942,974
	Less Expenditures	19,397,655	21,505,456	22,722,837			
	BALANCE FORWARD	4,826,717	4,260,410	2,895,004			

LINCOLN COUNTY DISBURSEMENTS

DISBURSEMENTS/REQUIREMENTS

Fund #	Category Function	Actual Expense 2021-2022	Actual Expense 2022-2023	Actual Expense 2023-2024	Estimated Expenditures For Ensuing Year 2024-2025 Officials Estimation	Board Proposed	Adopted
					Fund	0100	GENERAL
					Function	All	Function Summary
601	County Board	191,190	237,031	264,143	287,000	287,000	287,000
602	County Clerk	353,531	404,227	426,785	510,369	510,369	510,369
603	County Treasurer	418,412	502,726	497,004	589,507	589,507	589,507
604	Register of Deeds	166,289	180,734	195,955	245,795	245,795	245,795
605	Assessor	494,023	524,609	561,791	644,660	644,660	644,660
608	Planning Commission	41,918	58,563	97,481	71,476	71,476	71,476
610	Data Processing	165,701	194,143	195,994	284,425	284,425	284,425
616	Adv Insurance & Bonds	2,328,271	3,168,126	3,150,163	3,778,214	3,778,214	3,778,214
618	FICA	573,249	613,529	660,535	707,000	707,000	707,000
621	Clerk of District Court	274,984	297,322	333,024	408,730	408,730	408,730
622	Court System	41,713	35,342	32,892	48,825	48,825	48,825
624	District Court	62,365	110,771	107,253	127,280	127,280	127,280
625	Public Defender	568,642	644,512	672,140	711,236	711,236	711,236
641	Building & Grounds	365,776	454,737	477,346	545,675	545,675	545,675
642	Jail Building & Grounds	194,132	229,237	201,136	301,163	301,163	301,163
645	Extension Agent	151,099	148,876	168,765	182,835	182,835	182,835
648	Photostat	40,361	45,127	53,294	64,550	64,550	64,550
651	Sheriff	2,421,358	2,562,723	2,908,161	3,296,743	3,296,743	3,296,743
652	Attorney	746,026	874,773	904,372	1,124,960	1,124,960	1,124,960
653	Communication Center	157,290	160,929	172,641	199,150	199,150	199,150
657	Merit Commission	136	127	38	1,250	1,250	1,250
662	Child Support	314,152	261,041	232,593	325,350	325,350	325,350
671	County Jail	2,835,657	2,791,195	3,008,133	3,504,175	3,504,175	3,504,175
673	Probation Office	148,327	158,005	133,792	138,000	138,000	138,000
691	City-County	357,539	471,902	461,555	529,999	529,999	529,999
693	Emergency Mgmt	481,696	610,361	593,196	1,051,692	1,051,692	1,051,692
694	Predatory Animal Control	-	-	98,052	93,100	93,100	93,100
702	Surveyor	64,780	75,154	83,212	91,850	91,850	91,850
733	Noxious Weeds	121,370	216,218	251,245	323,330	323,330	323,330
783	Dive & Rescue Team	16,039	15,030	18,056	23,000	23,000	23,000
801	County Relief	77,481	61,823	20,423	60,100	60,100	60,100
803	Veterans Service Officer	85,375	97,651	116,694	139,300	139,300	139,300
822	Institutions	148,638	154,174	155,899	168,533	168,533	168,533
839	Victim's Assistance	62,930	65,596	40,024	20,000	20,000	20,000
900	Retirement	525,568	569,132	617,296	648,650	648,650	648,650
950	Unemployment	154	10,000	3,424	13,000	13,000	13,000
970	Miscellaneous General	3,502,725	4,180,120	4,604,353	4,387,812	4,387,812	4,387,812
971	Grant Funds	898,758	319,890	203,977	1,169,240	1,169,240	1,169,240
	TOTAL GENERAL	19,397,655	21,505,456	22,722,837			
	Total Budget of Expenditures				26,817,974	26,817,974	26,817,974
	Necessary Cash Reserve				1,125,000	1,125,000	1,125,000
	TOTAL REQUIREMENTS				27,942,974	27,942,974	27,942,974

LINCOLN
Budget Worksheet 2024/2025
0100 GENERAL

601-00	COUNTY BOARD	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0100	Official's Salary	$134,536.92	$164,929.29	$189,805.20	$200,000.00
1-0203	Overtime/Special	$73.40	$100.53	$200.97	$1,000.00
1-0301	Administrative Salary	$43,674.22	$50,898.62	$56,475.93	$65,000.00
1-0502	Holiday Pay	$1,771.20	$1,980.48	$2,891.82	$3,500.00
1-0801	Workmans's Comp				
	PERSONAL SERVICES TOTAL	$180,055.74	$217,908.92	$249,373.92	$269,500.00
	Operating Expenses				
2-0100	Postal Service				
2-0200	Telephone Service				
2-1701	Meals		$315.85	$87.08	$500.00
2-1702	Lodging	$1,889.20	$5,268.43	$2,192.78	$5,000.00
2-1703	Travel Expense Commerical		$4,012.74	$560.78	
2-1704	Travel Allowance	$4,684.40	$5,910.76	$6,589.29	$7,000.00
2-1801	Dues, Sub., Registration, Etc	$1,630.00	$3,220.00	$3,236.65	$3,500.00
	OPERATING EXPENSES TOTAL	$8,203.60	$18,727.78	$12,666.58	$16,000.00
	Supplies and Materials				
3-0101	Supplies - Office	$862.83		$195.07	$500.00
3-0118	Stationery/Envelopes		$157.50		$500.00
	SUPPLIES AND MATERIALS TOTAL	$862.83	$157.50	$195.07	$1,000.00
	Capital Outlay				
5-0500	New Equipment			$1,615.85	$0.00
5-0700	Furniture	$2,067.73	$237.30	$291.20	$500.00
	CAPITAL OUTLAY TOTAL	$2,067.73	$237.30	$1,907.05	$500.00
	TOTAL EXPENDITURES	$191,189.90	$237,031.50	$264,142.62	$287,000.00

LINCOLN
Budget Worksheet 2024/2025
0100 GENERAL

602-00	COUNTY CLERK	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0100	Official's Salary	$78,723.72	$87,361.45	$94,143.06	$96,967.00
1-0201	Deputy's Salary	$56,862.14	$61,846.30	$68,091.91	$66,917.00
1-0203	Overtime/Special	$1,015.65	$4,559.72	$10,973.12	$19,000.00
1-0305	Regular Time Salary - Clerical	$112,345.82	$148,603.71	$119,918.25	$158,505.00
1-0405	Part-Time Salary - Clerical	$1,926.50	$5,020.50	$13,652.00	$20,000.00
1-0409	Part-Time - Election Board - Help	$18,184.25	$23,184.67	$26,667.50	$32,000.00
1-0502	Holiday Pay	$7,402.39	$7,773.46	$7,732.19	$10,480.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	$276,460.47	$338,349.81	$341,178.03	$403,869.00
	Operating Expenses				
2-0100	Postal Service	$486.68	$1,603.97	$1,815.82	$2,500.00
2-1100	GIS	$5,525.58	$3,375.00	$0.00	$5,500.00
2-1101	Data Pro-Ballot Preparation	$18,707.91	$13,503.20	$25,462.10	$26,000.00
2-1200	Office Equipment - Repair	$275.50	$0.00	$0.00	$1,000.00
2-1701	Meals	$273.82	$17.57	$549.85	$750.00
2-1702	Lodging	$1,379.65	$469.80	$1,664.58	$2,000.00
2-1704	County Clerk's Mileage/Travel	$334.18	$131.00	$1,024.67	$1,500.00
2-1711	Election Mileage	$2,602.18	$2,195.65	$2,549.42	$3,000.00
2-1801	Dues, Sub., Reg., ETC.	$1,107.99	$2,361.25	$555.00	$2,500.00
2-1808	Deliver Election Supplies	$2,500.00	$2,500.00	$2,500.00	$3,000.00
2-2000	Printing of Election Ballots	$26,698.32	$11,703.52	$23,576.51	$30,000.00
2-2544	Maintenance Agreements	$2,856.20	$5,316.00	$5,958.26	$6,000.00
	OPERATING EXPENSES TOTAL	$62,748.01	$43,176.96	$65,656.21	$83,750.00

	Supplies and Materials				
3-0101	Supplies - Office	$3,202.78	$5,492.21	$7,018.29	$5,000.00
3-0113	Supplies- Election	$8,343.46	$4,884.77	$5,168.93	$12,000.00
3-0118	Stationery/Envelopes	$851.80	$499.45	$604.31	$1,000.00
	SUPPLIES AND MATERIALS TOTAL	$12,398.04	$10,876.43	$12,791.53	$18,000.00
	Equipment Rental				
4-0502	Rental - Voting Places	$1,175.00	$1,175.00	$1,150.00	$1,250.00
	EQUIPMENT RENTAL	$1,175.00	$1,175.00	$1,150.00	$1,250.00
	Capital Outlay				
5-0500	New Office Equipment	$749.53	$9,148.78	$6,009.34	$2,000.00
5-0700	New Furniture		$0.00		$0.00
5-0900	Voting Equipment		$1,500.00		$1,500.00
	CAPITAL OUTLAY TOTAL	$749.53	$10,648.78	$6,009.34	$3,500.00
	TOTAL EXPENDITURES	$353,531.05	$404,226.98	$426,785.11	$510,369.00

603-00 **COUNTY TREASURER**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0100	Official's Salary	$67,417.85	$76,121.88	$79,718.04	$82,110.00
1-0201	Deputy's Salary	$50,743.00	$54,387.40	$56,304.83	$59,200.00
1-0203	Overtime/Special	$454.79	$700.92	$244.03	$4,000.00
1-0305	Regular Time Salary - Clerical	$254,121.28	$290,930.92	$305,687.27	$347,647.00
1-0405	Part-Time Salary - Clerical	$518.52	$736.75	$1,087.50	$12,000.00
1-0502	Holiday Pay	$13,518.88	$13,849.73	$15,891.43	$18,000.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	$386,774.32	$436,727.60	$458,933.10	$522,957.00
	Operating Expenses				
2-1200	Office Equipment - Repair	$1,930.96	$3,181.75	$2,451.31	$3,100.00
2-1701	Meals			$17.54	$200.00
2-1702	Lodging	$694.29	$492.15	$674.85	$1,200.00
2-1704	Mileage Allowance	$718.60	$985.51	$1,043.34	$1,800.00
2-1801	Dues, Sub., Reg., ETC.	$885.00	$964.12	$849.18	$750.00
	OPERATING EXPENSES TOTAL	$4,228.85	$5,623.53	$5,036.22	$7,050.00
	Supplies and Materials				
3-0101	Supplies - Office	$9,791.17	$9,296.76	$8,739.50	$16,000.00
3-0118	Stationery/Envelopes	$3,704.09	$6,991.36	$5,088.74	$9,000.00
3-0128	Data Processing	$6,219.84	$6,874.18	$4,879.72	$22,000.00
	SUPPLIES AND MATERIALS TOTAL	$19,715.10	$23,162.30	$18,707.96	$47,000.00
	Capital Outlay				
5-0315	Data Processing Equipment		$1,315.00		$1,500.00

5-0500	Office Equipment	$7,328.47	$3,131.12	$5,410.84	$6,000.00
5-0700	Furniture	$365.85	$32,766.07	$8,916.23	$5,000.00
	CAPITAL OUTLAY TOTAL	$7,694.32	$37,212.19	$14,327.07	$12,500.00
	TOTAL EXPENDITURES	$418,412.59	$502,725.62	$497,004.35	$589,507.00

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604-00	REGISTER OF DEEDS	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0100	Official's Salary	$68,455.32	$73,039.71	$75,922.08	$79,355.00
1-0201	Deputy's Salary	$47,741.46	$50,792.48	$52,784.70	$57,140.00
1-0203	Overtime/Special		$82.87		$2,800.00
1-0305	Regular Time Salary - Clerical	$44,054.59	$51,723.22	$61,564.88	$72,000.00
1-0405	Part-Time Salary - Clerical	$1,130.63			$3,000.00
1-0502	Holiday Pay	$4,156.44	$4,132.91	$5,018.52	$5,500.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	$165,538.44	$179,771.19	$195,290.18	$219,795.00
	Operating Expenses				
2-0100	Postal Service				
2-1200	Office Equipment - Repair				$100.00
2-1701	Meals				$100.00
2-1702	Lodging				$1,200.00
2-1704	Mileage Allowance	$268.17			$1,000.00
2-1801	Dues, Sub., Registration, ETC.	$285.00	$275.00	$50.00	$500.00
2-2000	Printing & Publishing				
2-7000	Microfilming				
	OPERATING EXPENSES TOTAL	$553.17	$275.00	$50.00	$2,900.00
	Supplies and Materials				
3-0101	Supplies - Office	$198.22	$451.42	$433.24	$3,500.00
3-0118	Stationery/Envelopes			$182.25	$600.00
	SUPPLIES AND MATERIALS TOTAL	$198.22	$451.42	$615.49	$4,100.00
	Capital Outlay				
5-0315	Data Processing Equipment				$17,000.00
5-0500	Office Equipment		$236.82		$2,000.00
	CAPITAL OUTLAY TOTAL	$0.00	$236.82	$0.00	$19,000.00

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TOTAL EXPENDITURES	$166,289.83	$180,734.43	$195,955.67	$245,795.00

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605-00 **COUNTY ASSESSOR**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0100	Official's Salary	$71,981.82	$76,745.59	$79,718.04	$82,110.00
1-0201	Deputy's Salary	$49,970.53	$54,573.68	$57,552.99	$61,590.00
1-0203	Overtime	$271.54	$105.49	$831.78	$13,000.00
1-0305	Regular Time Salary - Clerical	$151,517.95	$178,213.34	$209,292.36	$192,130.00
1-0312	Regular Time Salary -Appraisers	$140,943.08	$111,971.26	$119,564.74	$176,150.00
1-0412	Part-Time Salary - Appraiser				
1-0502	Holiday Pay	$15,398.60	$13,658.61	$16,836.19	$19,755.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	$430,083.52	$435,267.97	$483,796.10	$544,735.00
	Operating Expenses				
2-1012	Publishing		$250.00		
2-1200	Office Equipment - Repair				
2-1701	Meals	$218.05	$53.05	$64.37	$800.00
2-1702	Lodging	$1,570.60	$389.85	$1,079.55	$3,000.00
2-1704	Mileage Allowance	$2,396.03	$1,230.15	$1,788.48	$3,000.00
2-1709	County Vehicle Gas	$549.86	$931.12	$1,471.38	$5,000.00
2-1801	Dues, Sub., Reg., ETC.	$2,033.00	$2,140.88	$4,691.00	$5,800.00
2-2000	Printing & Publishing	$12,963.38	$10,732.99	$11,457.96	$14,000.00
2-3900	Contract for Reappraisal		$190.00	$190.00	$200.00
	OPERATING EXPENSES TOTAL	$19,730.92	$15,918.04	$20,742.74	$31,800.00
	Supplies and Materials				
3-0101	Supplies - Office	$2,621.98	$2,769.89	$2,744.48	$4,000.00
3-0128	Supplies - Data Processing				
	SUPPLIES AND MATERIALS TOTAL	$2,621.98	$2,769.89	$2,744.48	$4,000.00

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	Capital Outlay				
5-0315	Data Processing Equipment		$433.83	$1,019.42	$2,000.00
5-0301	County Vehicle Expenses	$132.75	$22,670.00	$888.44	$5,000.00
5-0500	Office Equipment	$671.41	$2,658.63	$6,417.75	$3,000.00
5-1309	Data Processing Software	$40,781.98	$44,891.00	$46,182.00	$54,125.00
	CAPITAL OUTLAY TOTAL	$41,586.14	$70,653.46	$54,507.61	$64,125.00
	TOTAL EXPENDITURES	$494,022.56	$524,609.36	$561,790.93	$644,660.00

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608-00	PLANNING COMMISSION	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Operating Expenses				
2-0100	Postal Service	$58.00	$63.00		73.00
2-1100	GIS Contract	$795.00	$835.00	$835.00	835.00
2-1200	Office Equipment - Repair				
2-1701	Meals		$34.90	$19.88	160.00
2-1702	Lodging		$719.70		1,800.00
2-1703	Travel Expense - Commercial				
2-1704	Mileage Allowance	$1,053.96	$2,074.35	$1,689.78	2,500.00
2-1801	Dues, Sub., Reg., ETC.	$1,063.85	$1,377.99	$1,177.99	1,500.00
2-2000	Printing & Publishing	$103.45	$119.78	$237.57	400.00
2-2502	Comp Plan		$12,722.45	$51,568.05	20,000.00
2-4405	Planning Contract	$38,679.00	$40,226.00	$41,835.00	43,508.00
	OPERATING EXPENSES TOTAL	$41,753.26	$58,173.17	$97,363.27	70,776.00
	Supplies and Materials				
3-0101	Supplies - Office	$165.29	$389.60	$117.98	700.00
3-0118	Stationery/Envelopes				
3-0128	Supplies - Data Processing				
	SUPPLIES AND MATERIALS TOTAL	$165.29	$389.60	$117.98	700.00
	TOTAL EXPENDITURES	$41,918.55	$58,562.77	$97,481.25	$71,476.00

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610-00	INFORMATION TECHOLOGY	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Operating Expenses				
2-1100	ISP				
2-1101	MIPS	$33,412.92	$33,999.72	$34,373.28	$34,800.00
2-1102	Contract Services	$77,502.14	$90,025.31	$97,174.42	$92,400.00
2-1704	Mileage Allowance				
	OPERATING EXPENSES TOTAL	$110,915.06	$124,025.03	$131,547.70	$127,200.00
	Supplies and Materials				
3-0101	Supplies - Office	$66.99	$1,375.57		$125.00
3-0128	Other Office Supplies	$1,028.05	$2,964.86	$1,248.62	$5,500.00
	SUPPLIES AND MATERIALS TOTAL	$1,095.04	$4,340.43	$1,248.62	$5,625.00
	Capital Outlay				
5-0300	Equipment	$42,571.27	$50,870.44	$41,164.69	$110,400.00
5-0312	GIS				
5-0315	AS400				
5-1103	Server		$4,431.97		
5-1305	IT Software				
5-1309	Software	$11,119.87	$10,475.67	$22,032.68	$41,200.00
	CAPITAL OUTLAY TOTAL	$53,691.14	$65,778.08	$63,197.37	$151,600.00
	TOTAL EXPENDITURES	$165,701.24	$194,143.54	$195,993.69	$284,425.00

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616-00 **ADV - INS - BONDS - ETC**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0801	Workers Compensation Insurance	$92,202.75	$328,359.00	$462,138.00	$343,231.00
1-0803	Insurance Premium - Group	$1,845,506.01	$2,205,659.01	$2,005,190.86	$2,575,000.00
1-0804	Life Insurance	$2,402.94	$3,506.78	$2,556.52	$4,000.00
1-0805	Disability	$382.68	$739.30		$2,000.00
1-0808	Cash In Lieu- Health	$154,800.00	$164,800.00	$178,400.00	$306,000.00
1-0809	Dental Insurance	$28,251.40	$33,630.92	$37,394.64	$42,000.00
1-0810	MASA Progam	$7,275.00	$13,000.00	$21,762.50	$22,000.00
1-1611	Employee Benefits Refund	$1,759.02	$3,583.27	$1,634.88	$4,000.00
1-1601	Cobra Premiums				$1,000.00
	PERSONAL SERVICES TOTAL	$2,132,579.80	$2,753,278.28	$2,709,077.40	$3,299,231.00
	Operating Expenses				
2-0601	Insurance - Liability & other insurance	$137,984.75	$381,793.28	$403,079.46	$431,483.00
2-0602	Insurance - Physical Damage				$0.00
2-2000	Printing & Publishng	$44,920.69	$32,623.72	$32,573.56	$40,000.00
2-9900	Insurance/Miscellaneous	$7,785.42	$430.92	$5,432.45	$7,500.00
2-9100	Insurance Consultant	$5,000.00			$0.00
	OPERATING EXPENSES TOTAL	$195,690.86	$414,847.92	$441,085.47	$478,983.00
	TOTAL EXPENDITURES	$2,328,270.66	$3,168,126.20	$3,150,162.87	$3,778,214.00

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618-00 **FEDERAL PAYROLL (O.A.S.I.)**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
Personal Services					
1-1000	O.A.S.I., (County's Share - General)	$573,248.73	$613,528.75	$660,535.32	$707,000.00
	PERSONAL SERVICES TOTAL	$573,248.73	$613,528.75	$660,535.32	$707,000.00
	TOTAL EXPENDITURES	$573,248.73	$613,528.75	$660,535.32	$707,000.00

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Budget Worksheet 2024/2025
0100 GENERAL

621-00	CLERK OF DISTRICT COURT	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0100	Official's Salary	68,455.32	74,909.67	79,717.98	82,110.00
1-0201	Deputy's Salary	41,137.23	51,525.29	55,175.19	59,820.00
1-0202	Deputy Salary-Other	13,571.92	30,728.90	36,461.61	40,400.00
1-0203	Overtime/Special	26.25	21.61	83.26	1,000.00
1-0305	Regular Time Salary - Clerical	103,111.29	88,052.58	108,364.51	141,000.00
1-0327	Mental Health Board - Salary	9,975.00	5,400.00	5,550.00	15,000.00
1-0502	Holiday Pay	7,850.58	7,577.44	9,287.84	12,000.00
1-0803	EMPR Life Insurance			15.38	
1-0804	Life Insurance			90.00	
	PERSONAL SERVICES TOTAL	$244,127.59	$258,215.49	$294,745.77	$351,330.00
	Operating Expenses				
2-0100	Postal Service	$22.90	$47.51	$2,457.90	$4,000.00
2-1100	Data Processing Costs - Computer				$500.00
2-1200	Office Equipment Repair		$279.67		$500.00
2-1600	Other Equipment Repair		$109.00		$200.00
2-1701	Meals	$19.00	$60.20	$40.17	$300.00
2-1702	Lodging	$229.90	$547.90	$494.00	$1,000.00
2-1704	Mileage Allowance	$168.31	$298.10	$854.92	$1,200.00
2-1710	Convention/Workshop Expense	$150.00	$150.00	$225.00	$300.00
2-1801	Dues, Sub., Registration, Etc....	$125.00	$125.00	$140.00	$400.00
2-2000	Printing & Publishing	$554.85		$245.45	$600.00
2-2544	Maintenance Agreements	$791.68	$1,000.82	$1,129.95	$1,500.00
2-2600	Court Costs	$19,751.00	$16,838.00	$15,089.00	$22,000.00
2-2608	Court Costs	$880.73	$1,111.74	$2,417.23	$3,000.00
2-2700	Mental Health Board Costs	$250.00		$750.00	$1,000.00
2-2807	Other Medical Costs				
	OPERATING EXPENSES TOTAL	$22,943.37	$20,567.94	$23,843.62	$36,500.00

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	Supplies and Materials				
3-0101	Supplies - Office	$4,967.91	$11,412.84	$11,909.64	$11,000.00
3-0118	Stationery/Envelopes	$321.91	$169.95	$267.59	$1,000.00
3-0128	Supplies - Data Processing				$300.00
	SUPPLIES AND MATERIALS TOTAL	$5,289.82	$11,582.79	$12,177.23	$12,300.00
	Equipment Rental				
4-0200	Rental - Office Equipment	$1,560.00	$1,880.00	$2,040.00	$2,600.00
4-0503	Underground Storage Vault Storage	$200.00	$200.00	$200.00	$500.00
	EQUIPMENT RENTAL TOTAL	$1,760.00	$2,080.00	$2,240.00	$3,100.00
	Capital Outlay				
5-0315	Data Processing Equipment	$819.80			$500.00
5-0500	Office Equipment	$43.79	$2,320.00	$17.48	$1,000.00
5-0502	Courtoom Tech		$326.03		$1,000.00
5-0505	Courtroom Furniture				$1,000.00
6-0700	Furniture		$2,229.93		$1,500.00
5-1100	Other Office Equipment				$300.00
5-1309	Data Processing Software				$200.00
	CAPITAL OUTLAY TOTAL	$863.59	$4,875.96	$17.48	$5,500.00
	TOTAL EXPENDITURES	$274,984.37	$297,322.18	$333,024.10	$408,730.00

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Budget Worksheet 2024/2025
0100 GENERAL

622-00 **COUNTY COURT SYSTEM**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Operating Expenses				
2-0100	Postal Service				
2-0200	Telephone Service				
2-1200	Office Equipment Repair				
2-1600	Other Equipment Repair	$1,285.62	$445.34	$120.00	$650.00
2-1801	Dues, Sub., Reg., ETC.	$723.27	$1,677.09	$671.03	$2,100.00
2-2000	Printing & Publishing	$788.09	$4,627.94	$5,966.89	$7,280.00
2-2602	County Court Costs		$1,600.00		$800.00
2-3020	Status Offenders (Med. & Eval.)				
	OPERATING EXPENSES TOTAL	$2,796.98	$8,350.37	$6,757.92	$10,830.00
	Supplies and Materials				
3-0101	Supplies - Office	$16,091.62	$13,852.84	$9,817.91	$14,235.00
3-0118	Stationery/Envelopes	$639.80	$2,111.89	$2,229.52	$3,100.00
3-0128	Supplies - Data Processing	$2,645.07	$289.07	$67.99	$730.00
	SUPPLIES AND MATERIALS TOTAL	$19,376.49	$16,253.80	$12,115.42	$18,065.00
	Capital Outlay				
5-0315	Data Processing Equipment	$4,392.99	$4,200.00	$4,784.14	$6,060.00
5-0500	Office Equipment	$965.66		$1,600.00	$3,000.00
5-0700	Furniture	$11,538.52	$3,538.24	$897.57	$3,270.00
5-1309	Data Processing Software	$2,642.00	$3,000.00	$6,737.57	$7,600.00
	CAPITAL OUTLAY TOTAL	$19,539.17	$10,738.24	$14,019.28	$19,930.00
	TOTAL EXPENDITURES	$41,712.64	$35,342.41	$32,892.62	$48,825.00

LINCOLN
Budget Worksheet 2024/2025
0100 GENERAL

624-00 **DISTRICT COURT**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0203	Overtime/Special				
1-0305	Regular Time Salary - Clerical	$60,804.00	$96,471.98	$94,536.00	$107,480.00
1-0502	Holiday Pay				
1-0700	Excess Sick Pay				
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	$60,804.00	$96,471.98	$94,536.00	$107,480.00
	Operating Expenses				
2-1704	Mileage Allowance				
2-1801	Dues, Sub., Reg., ETC.			$368.85	
2-2601	District Court Costs				
2-6700	County Law Library				
	OPERATING EXPENSES TOTAL	$0.00	$0.00	$368.85	$0.00
	Supplies and Materials				
3-0101	Supplies - Office	$1,561.26	$3,828.48	$2,404.31	$5,800.00
	SUPPLIES AND MATERIALS TOTAL	$1,561.26	$3,828.48	$2,404.31	$5,800.00
	Capital Outlay				
5-0500	Office Equipment		$2,923.27	$442.41	$4,000.00
5-0700	Furniture		$7,547.00	$9,501.79	$10,000.00
	CAPITAL OUTLAY TOTAL	$0.00	$10,470.27	$9,944.20	$14,000.00
	TOTAL EXPENDITURES	$62,365.26	$110,770.73	$107,253.36	$127,280.00

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0100 GENERAL

625-00	PUBLIC DEFENDER	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0100	Official's Salary	$68,455.32	$73,039.71	$75,922.08	$77,045.00
1-0201	Deputy's Salary #4	$58,250.01	$71,083.82	$68,128.89	$69,832.00
1-0202	Deputy's Salary #1	$40,247.94	$56,145.00	$68,128.89	$69,832.00
1-0203	Deputy Juvenile/Mental Health #2	$1,054.68	$384.14	$418.09	
1-0204	Deputy Juvenile/Mental Health #2	$63,865.98	$68,659.08	$74,026.12	$78,104.00
1-0205	Deputy Salary - Juvenile #5	$47,500.00	$63,645.00	$68,128.89	$69,278.00
1-0305	Regular Time Salary - Clerical	$60,654.82	$65,701.89	$67,872.23	$75,090.00
1-0317	Investigator	$85.00	$202.20	$52.00	$10,000.00
1-0405	Deputy Salary - Juvenile #3	$61,786.64	$65,679.87	$71,297.24	$72,885.00
1-0415	Part-Time Secretary Clerical	$35,644.93	$42,029.36	$41,486.46	$44,330.00
1-0502	Holiday Pay	$3,159.12	$3,643.52	$6,922.37	$7,500.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	$440,704.44	$510,213.59	$542,383.26	$573,896.00
	Operating Expenses				
2-2401	Crt. Appointed Counsel - Contract				
2-2405	Public Defender's Contract	$74,254.20	$79,202.49	$80,700.00	$82,700.00
2-2414	Juvenile Court Council				
2-2504	Child Support/Paternity	$7,796.28	$9,818.55	$9,706.54	$9,950.00
2-4420	Mental Health	$33,225.48	$36,299.04	$36,285.79	$37,190.00
	OPERATING EXPENSES TOTAL	$115,275.96	$125,320.08	$126,692.33	$129,840.00
	Supplies and Materials				
3-0101	Supplies - Office	$12,661.70	$8,978.62	$3,064.98	$7,500.00
	SUPPLIES AND MATERIALS TOTAL	$12,661.70	$8,978.62	$3,064.98	$7,500.00
	TOTAL EXPENDITURES	$568,642.10	$644,512.29	$672,140.57	$711,236.00

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641-00 **BUILDING & GROUNDS**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0203	Overtime/Speical	$3,407.96	$4,228.89	$4,125.57	$4,500.00
1-0301	Reg Time Salary - Administration	$45,091.72	$60,649.36	$55,127.52	$60,144.00
1-0306	Regular Time Salary - Custodial	$148,492.25	$182,740.47	$213,186.87	$216,345.00
1-0406	Part-Time Salary - Custodial				$24,486.00
1-1100	Uniform Allowance				
1-0502	Holiday Pay	$8,544.00	$9,433.68	$11,670.56	$13,000.00
1-0801	Workman's Comp				
1-0809	Dental Insurance			$34.18	
	PERSONAL SERVICES TOTAL	$205,535.93	$257,052.40	$284,144.70	$318,475.00
	Operating Expenses				
2-0501	Lights	$64,317.52	$76,865.77	$83,093.51	$88,000.00
2-0503	Heating Fuels	$4,404.50	$11,242.64	$6,569.97	$10,000.00
2-0505	Garbage	$6,352.93	$7,240.39	$6,818.23	$7,000.00
2-1300	Building Repair	$13,958.22	$33,328.61	$12,769.08	$30,000.00
2-1600	Other Equipment Repair	$1,902.58	$2,359.85	$1,046.54	$3,000.00
2-1620	Janitorial Equipment Repair				
2-1640	Elevator Repair			$2,669.00	$1,500.00
2-1650	Grounds Care	$9,656.21	$6,687.99	$4,742.36	$8,000.00
2-1704	Mileage				$500.00
2-1801	Dues, Sub., Registration, Etc....	$150.00	$139.00		$500.00
2-0506	New Generator Maintenance				
2-2544	Maintenance Agreements	$23,618.42	$19,841.62	$27,406.06	$23,400.00
	OPERATING EXPENSES TOTAL	$124,360.38	$157,705.87	$145,114.75	$171,900.00
	Supplies and Materials				
3-0101	Supplies-Office	$340.78	$720.48	$1,895.38	$800.00

3-0102	Supplies-Chemical	$2,741.06	$2,385.74	$2,909.59	$4,000.00
3-0103	Supplies, Janitorial	$14,874.20	$18,983.81	$26,715.29	$24,000.00
3-0106	Shop & Building Supplies	$11,233.26	$12,873.07	$10,463.80	$13,000.00
3-0109	Shop Tools	$1,701.29	$943.89	$433.89	$1,500.00
	SUPPLIES AND MATERIALS TOTAL	$30,890.59	$35,906.99	$42,417.95	$43,300.00
	Equipment Rental				
4-0300	Rental - Equipment		$94.16		$500.00
	EQUIPMENT RENTAL TOTAL	$0.00	$94.16	$0.00	$500.00
	Capital Outlay				
5-0264	Building Materials	$3,534.61	$2,273.31	$168.42	$3,000.00
5-0308	Snow Moving Equipment	$65.98	$379.97	$4,500.00	$5,500.00
5-0312	Sprinkler System	$1,004.19	$929.78	$999.60	$1,000.00
5-0314	Lawn Equipment		$394.89		$1,000.00
5-0319	Janitorial Equipment	$383.95			$1,000.00
	CAPITAL OUTLAY TOTAL	$4,988.73	$3,977.95	$5,668.02	$11,500.00
	TOTAL EXPENDITURES	$365,775.63	$454,737.37	$477,345.42	$545,675.00

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642-00	Grounds Jail	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0203	Overtime/Special	$491.04	$285.35	$317.14	$500.00
1-0306	Regular Time Salary - Custodial	$63,508.02	$73,476.00	$77,850.13	$88,563.00
1-0406	Part-Time Salary - Custodial				
1-0502	Holiday Pay	$2,710.88	$3,184.64	$3,468.40	$3,600.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	$66,709.94	$76,945.99	$81,635.67	$92,663.00
	Operating Expenses				
2-0501	Lights, Water & Sewer				
2-0503	Heating Fuels				
2-0505	Garbage	$4,356.22	$6,386.39	$8,178.77	$8,500.00
2-1300	Building Repair	$57,104.56	$75,852.22	$64,385.12	$130,000.00
2-1600	Other Equipment Repair	$15,162.86	$13,726.89	$11,321.86	$15,000.00
2-1650	Grounds Care	$2,041.81	$9,430.80	$3,462.89	$4,000.00
2-1801	Dues, Sub., Registration, Etc....	$119.00			
2-2544	Maintenance Agreements	$16,584.00	$15,784.67	$1,850.00	$12,000.00
	OPERATING EXPENSES TOTAL	$95,368.45	$121,180.97	$89,198.64	$169,500.00
	Supplies and Materials				
3-0102	Supplies-Chemical	$2,836.65	$1,197.00	$1,286.05	$2,500.00
3-0103	Supplies, Janitorial	$16,868.61	$13,828.47	$11,719.30	$15,000.00
3-0106	Shop & Building Supplies	$10,928.80	$15,557.05	$16,344.85	$17,000.00
3-0109	Shop Tools Shop & Bldging supplies	$1,059.37	$527.50	$893.46	$1,500.00
	SUPPLIES AND MATERIALS TOTAL	$31,693.43	$31,110.02	$30,243.66	$36,000.00
	Equipment Rental				
4-0300	Rental - Equipment	$47.08			$500.00
	EQUIPMENT RENTAL TOTAL	$47.08	$0.00	$0.00	$500.00
	Capital Outlay				
5-0308	Snow Moving Equipment			$58.35	$500.00

	Replace RTU's on Rooftop				
	Replace Flooring in Lobby Sheriff Office				
	Hoods for Smoke evauation Units into PODs				
5-0312	Sprinkler System	$138.00			$500.00
5-0314	Lawn Equipment				$500.00
5-0319	Janitorial Equipment	$175.48			$1,000.00
	CAPITAL OUTLAY TOTAL	$313.48	$0.00	$58.35	$2,500.00
	TOTAL EXPENDITURES	$194,132.38	$229,236.98	$201,136.32	$301,163.00

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645-00	AGRICULTURAL EXTENSION AGENT	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0202	Salary - Extention Asst County	$32,857.97	$15,454.06	$36,589.57	$41,765.00
1-0203	Overtime/Special	$3,130.01	$3,152.34	$4,676.81	$4,000.00
1-0305	Clerical Salary	$58,342.92	$63,680.58	$62,752.01	$70,060.00
1-0306	Part-Time Salary	$4,488.00	$4,946.47	$4,096.52	$4,500.00
1-0502	Holiday Pay	$4,102.68	$2,848.42	$4,543.77	$4,860.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	$102,921.58	$90,081.87	$112,658.68	$125,185.00
	Operating Expenses				
2-0100	Postal Service	$1,815.84	$1,869.69	$2,738.42	$2,500.00
2-0200	Telephone Service	$3,025.03	$2,618.77	$2,895.50	$3,000.00
2-1200	Equipment Repair			$226.69	$300.00
2-1300	Building Repair		$687.50	$10.73	$600.00
2-1704	Travel Expense	$2,462.58	$4,208.74	$2,825.53	$5,250.00
2-1708	Board Members Expenses	$100.00	$155.00	$200.00	$500.00
2-1801	Dues, Sub., Registration, Etc....	$1,363.99	$1,787.73	$2,045.25	$1,500.00
2-2544	Maintenance Agreements	$7,205.01	$7,822.73	$4,579.31	$6,000.00
	OPERATING EXPENSES TOTAL	$15,972.45	$19,150.16	$15,521.43	$19,650.00
	Supplies and Materials				
3-0101	Supplies/Stationery	$6,788.18	$9,242.02	$8,452.74	$7,000.00
3-0124	Program Supplies			510.00	
	SUPPLIES AND MATERIALS TOTAL	$6,788.18	$9,242.02	$8,962.74	$7,000.00
	Equipment Rental				
4-0200	Technology	4,291.96	4,771.07	6,366.19	4,800.00
4-0202	Copier Lease	3,519.48	3,519.48	2,524.73	3,000.00
4-0500	Building Rental	9,000.00	10,100.00	10,200.00	10,200.00
	EQUIPMENT RENTAL TOTAL	16,811.44	18,390.55	19,090.92	18,000.00
	Capital Outlay				

5-0301	Cars	$4,858.00	$6,338.90	$6,035.37	$6,500.00
5-0381	New Equipment	$3,747.36	$5,672.84	$6,495.90	$6,500.00
	CAPITAL OUTLAY TOTAL	$8,605.36	$12,011.74	$12,531.27	$13,000.00
	TOTAL EXPENDITURES	$151,099.01	$148,876.34	$168,765.04	$182,835.00

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648-00 **PHOTOSTAT DEPARTMENT**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0203	Overtime/Special				
1-0301	Regular Salary - Administrator				
1-0305	Regular Time Salary - Clerical	$27,207.91	$29,582.23	$31,329.81	$36,000.00
1-0405	Part-Time Salary - Clerical				
1-0502	Holiday Pay	$1,222.47	$1,232.84	$1,501.20	$1,600.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	$28,430.38	$30,815.07	$32,831.01	$37,600.00
	Operating Expenses				
2-1200	Office Equipment - Repair	$435.16	$3,500.33	$441.66	$2,500.00
2-2544	Service Agreement	$2,820.66	$1,750.85	$3,678.93	$4,000.00
2-2571	Microfilm Processing	$2,762.65	$3,964.30		$6,000.00
	OPERATING EXPENSES TOTAL	$6,018.47	$9,215.48	$4,120.59	$12,500.00
	Supplies and Materials				
3-0101	Supplies - Office	$509.14	$108.31	$302.66	$1,500.00
3-0117	Supplies - Microfilm				
3-0118	Paper Supplies	$3,367.56	$3,037.76	$4,897.52	$6,000.00
3-0128	Supplies - Photostat	$85.56		$41.99	
	SUPPLIES AND MATERIALS TOTAL	$3,962.26	$3,146.07	$5,242.17	$7,500.00
	Equipment Rental				
4-0200	Lease - Equipment - Office	$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
	Capital Outlay				
5-0500	Office Equipment			$9,150.00	$5,000.00
5-0700	Contingency				
	CAPITAL OUTLAY TOTAL	$0.00	$0.00	$9,150.00	$5,000.00
	TOTAL EXPENDITURES	$40,361.11	$45,126.62	$53,293.77	$64,550.00

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651-00 **COUNTY SHERIFF**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0100	Official's Salary	$85,569.18	$96,909.41	$106,290.54	$109,482.00
1-0201	Deputy's Salary	$75,498.36	$80,070.36	$19,764.32	$94,395.00
1-0202	Deputy's Salaries - Others	$1,360,317.46	$1,406,825.01	$1,475,710.80	$1,808,360.00
1-0203	Overtime Salaries	$59,469.10	$59,433.56	$57,279.35	$65,000.00
1-0305	Regular Time Salary - Clerical	$197,892.13	$210,023.12	$191,044.48	$201,000.00
1-0317	Regular Time - Investigative				
1-0405	Part-Time Salary - Clerical				
1-0415	Grant Pay	$59,202.52	$61,450.00	$46,204.80	$70,000.00
1-0431	Salary - Security	$2,423.75	$1,420.00	$3,650.22	$2,000.00
1-0502	Holiday Pay			$58,604.42	$58,000.00
1-0800	Education	$2,456.00	$2,580.00	$3,007.00	
1-0801	Workman's Comp				
1-0900	EMT				
1-1100	Uniform & Uniform Allowanced	$9,528.69	$16,443.35	$16,488.56	$12,500.00
	PERSONAL SERVICES TOTAL	$1,852,357.19	$1,935,154.81	$1,978,044.49	$2,420,737.00
	Operating Expenses				
2-0100	Postal Servies	$688.20	$482.45	$343.27	$1,200.00
2-0400	Radio Repair		$190.00	$346.30	$3,000.00
2-1200	Office Equipment - Repair	$177.00		$199.00	$2,000.00
2-1601	Other Equipment Repair - Auto	$80,653.17	$74,814.29	$88,766.27	$60,000.00
2-1602	Abandoned Vehicle Towing	$2,634.90	$1,267.50	$301.00	$2,500.00
2-1701	Meals	$2,009.40	$6,943.65	$5,537.69	$6,000.00
2-1702	Lodging	$7,567.20	$8,060.47	$4,521.57	$8,000.00
2-1703	Commerical Transportation				
2-1704	Mileage Allowance	$550.00			
2-1712	Travel Expense - (Prisoners)				
2-1800	Sheriff's Costs Expenses	$1,770.55	$544.80	$5,022.17	$4,000.00

2-1801	Dues, Sub., Etc...	$2,217.00	$2,212.00	$2,482.10	$2,300.00
2-1806	Public Safety/Scuba				
2-1813	Co Sheriff - Motor Vehicle Inspection				
2-2000	Printing & Publishing	$885.24	$1,036.50	$1,122.07	$1,400.00
2-2408	Evaluations				
2-2416	DARE Program Costs				
2-2515	Contracts	$202,060.36	$268,772.36	$429,132.46	$453,906.00
2-2901	County Sheriff's Fees	$34,415.44	$30,652.95	$28,462.64	$35,000.00
2-2906	Continuing Education	$7,642.00	$9,545.25	$13,665.50	$8,500.00
2-2914	Sheriff Reserve Officers				
2-2915	Sheriff's Posse				
2-3000	Medical	$2,769.04	$205.00	$788.00	$2,000.00
2-6070	CODE Project	$1,808.30	$1,880.29	$3,112.93	$3,000.00
	OPERATING EXPENSES TOTAL	$347,847.80	$406,607.51	$583,802.97	$592,806.00
	Supplies and Materials				
3-0101	Supplies - Office	$5,418.39	$5,323.34	$5,460.13	$5,800.00
3-0103	Supplies - Janitorial	$122.78			
3-0104	Technical Supplies (Film Etc)		$1,003.28		
3-0112	Law Enforcement Supplies	$21,463.41	$18,222.54	$22,373.31	$1,200.00
3-0118	Stationery/Envelopes				$20,000.00
3-0128	Data Processing Supplies				
3-0209	Equipment - Fuel	$86,491.60	$85,406.59	$83,096.23	$100,000.00
3-0210	Equipment - Grease & Oil	$5,272.01	$6,206.99	$9,309.86	$9,000.00
3-0211	Equipment - Tire & Tire Repair	$7,805.62	$11,250.84	$8,580.83	$8,500.00
	SUPPLIES AND MATERIALS TOTAL	$126,573.81	$127,413.58	$128,820.36	$144,500.00
	Equipment Rental				
4-0200	Equipment Rental-Office				
	OPERATING EXPENSES TOTAL	$0.00	$0.00	$0.00	$0.00
	Capital Outlay				
5-0301	New Automobile	$48,347.32	$71,165.00	$141,185.00	$100,000.00
5-0311	Radio Equipment	$5,739.16	$1,538.67	$34,948.76	$10,000.00

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5-0314	Law Equipment - Guns	$32,312.45	$14,897.30	$26,000.39	$15,500.00
5-0315	Data Processing Equipment		$2,568.75	$15,360.00	$3,000.00
5-0318	Safety Equipment				$1,000.00
5-0500	Office Equipment	$679.84	$1,852.91		$1,200.00
5-0700	Furniture		$1,524.00		$1,000.00
5-1309	Data Processing Software	$7,500.00			$7,000.00
5-1311	Lease/Purchase Agreement				
	CAPITAL OUTLAY TOTAL	$94,578.77	$93,546.63	$217,494.15	$138,700.00
	TOTAL EXPENDITURES	$2,421,357.57	$2,562,722.53	$2,908,161.97	$3,296,743.00

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652-00 **COUNTY ATTORNEY**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0100	Official's Salary	$109,528.44	$116,833.62	$121,475.04	$125,120.00
1-0201	Deputy's Salary - Chief	$37,083.38	$66,473.07		
1-0202	Deputy's Salary - Others	$267,786.26	$335,802.48	$406,019.97	$500,000.00
1-0203	Overtime/Special	$2,417.55	$3,759.75	$4,971.80	$5,000.00
1-0204	Overtime/Special				
1-0301	Regular Time Salary - V/W Dir.			$3,024.00	$48,000.00
1-0305	Regular Time Salary - Clerical	$228,079.99	$261,091.31	$269,761.12	$300,725.00
1-0405	Part-Time Salary - Clerical				
1-0502	Holiday Pay	$8,261.76	$8,586.72	$10,371.44	$10,915.00
1-0801	Workman's Comp			$10.80	
	PERSONAL SERVICES TOTAL	$653,157.38	$792,546.95	$815,634.17	$989,760.00
	Operating Expenses				
2-0100	Postal Service				
2-0200	Telephone Service				
2-1016	Photostat				
2-1200	Office Equipment Repair				
2-1600	Other Equipment Repair				
2-1701	Meals	$178.12	$622.64	$485.67	$500.00
2-1702	Lodging	$400.95	$2,068.50	$1,408.50	$3,000.00
2-1703	Travel Expense - Commercial				
2-1704	Mileage Allowance	$1,666.12	$2,492.70	$1,166.89	$2,000.00
2-1801	Dues, Sub., Registration, Etc....	$8,326.35	$4,644.65	$6,871.42	$10,000.00
2-2000	Printing & Publishing	$349.86	$586.88	$102.50	$1,000.00
2-2350	Witness Fees				
2-2500	Consulting & Medical Fees	$1,735.35	$3,557.50	$4,160.00	$5,000.00
2-2600	Court Costs	$7,607.22	$3,903.46	$8,083.96	$8,000.00
2-8600	Coroner Costs	$287.00		$658.60	

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2-8900	Autopsy Costs	$62,121.00	$26,120.75	$22,238.42	$55,000.00
	OPERATING EXPENSES TOTAL	$82,671.97	$43,997.08	$45,175.96	$84,500.00
	Supplies and Materials				
3-0101	Supplies - Office	$4,545.85	$5,451.42	$7,622.54	$10,000.00
3-0118	Stationery/Envelopes				
3-0128	Supplies - Data Processing				
	SUPPLIES AND MATERIALS TOTAL	$4,545.85	$5,451.42	$7,622.54	$10,000.00
	Capital Outlay				
5-0315	Data Processing Equipment	$1,191.90	$2,007.61	$3,583.86	$4,200.00
5-0500	Office Equipment	$46.00			$500.00
5-0700	Furniture	$745.52			$2,000.00
5-1309	Data Processing Software	$3,667.83	$30,770.60	$32,355.88	$34,000.00
	CAPITAL OUTLAY TOTAL	$5,651.25	$32,778.21	$35,939.74	$40,700.00
	TOTAL EXPENDITURES	$746,026.45	$874,773.66	$904,372.41	$1,124,960.00

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653-00 **COMMUNICATIONS CENTER (P.B.X.)**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0203	Overtime/Special				
1-0305	Regular Time Salary - Clerical				
1-0405	Part-Time Salary - Clerical	$23,503.98	$28,316.22	$28,359.08	$31,000.00
1-0502	Holiday Pay				
	PERSONAL SERVICES TOTAL	$23,503.98	$28,316.22	$28,359.08	$31,000.00
	Operating Expenses				
2-0100	Postal Service	$115,101.35	$114,064.76	$125,769.98	$145,000.00
2-0200	Local Telephone Service	$14,043.96	$14,886.86	$14,499.19	$16,000.00
2-0202	Long Distance Telephone	$4,530.50	$3,610.97	$3,993.88	$5,000.00
2-0203	T-1 Telephone Service				
2-1600	Other Equipment Repair				$1,500.00
	OPERATING EXPENSES TOTAL	$133,675.81	$132,562.59	$144,263.05	$167,500.00
	Supplies and Materials				
3-0101	Supplies - Office	$110.10	$49.85	$18.50	$150.00
	SUPPLIES AND MATERIALS TOTAL	$110.10	$49.85	$18.50	$150.00
	Capital Outlay				
5-0500	Office Equipment				$500.00
	CAPITAL OUTLAY TOTAL	$0.00	$0.00	$0.00	$500.00
	TOTAL EXPENDITURES	$157,289.89	$160,928.66	$172,640.63	$199,150.00

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657-00 **MERIT COMMISSION**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Operating Expenses				
2-1701	Meals				$50.00
2-1704	Mileage Allowance				$50.00
2-2000	Printing & Publishing	$135.87	$126.52	$37.80	$250.00
2-2500	Consulting Fees (Expert)				$800.00
	OPERATING EXPENSES TOTAL	$135.87	$126.52	$37.80	$1,150.00
	Supplies and Materials				
3-0101	Supplies - Office				$100.00
	SUPPLIES AND MATERIALS TOTAL	$0.00	$0.00	$0.00	$100.00
	TOTAL EXPENDITURES	$135.87	$126.52	$37.80	$1,250.00

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662-00	CHILD SUPPORT DIVISION	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0201	Deputy's Salary - Chief	$129,102.72	$77,008.45	$63,928.30	$90,000.00
1-0203	Overtime/Special	$1,625.94	$2,277.03	$2,073.54	$2,000.00
1-0305	Regular Time Salary - Clerical	$167,352.11	$167,455.01	$149,764.54	$210,830.00
1-0405	Part-Time Salary - Clerical				
1-0502	Holiday Pay	$7,616.32	$6,745.84	$7,332.00	$9,320.00
1-0804	Life Insurance			$37.50	
	PERSONAL SERVICES TOTAL	$305,697.09	$253,486.33	$223,135.88	$312,150.00
	Operating Expenses				
2-1600	Other Equipment Repair				
2-1701	Meals	$160.56	$144.59	$147.18	$200.00
2-1702	Lodging	$1,116.00	$1,263.15	$1,620.15	$2,000.00
2-1703	Travel Expense - Commercial				
2-1704	Mileage Allowance	$1,308.32	$616.25	$848.35	$1,000.00
2-1801	Dues, Sub., Reg., ETC.	$2,160.70	$1,136.35	$1,228.00	$2,000.00
2-2000	Printing & Publishing				
2-2600	Court Costs	$1,066.49	$1,210.75	$1,142.85	$1,500.00
2-7000	Microfilming/Photostat				
	OPERATING EXPENSES TOTAL	$5,812.07	$4,371.09	$4,986.53	$6,700.00
	Supplies and Materials				
3-0101	Supplies - Office	$2,643.00	$2,769.54	$3,393.87	$4,000.00
3-0118	Stationery/Envelopes				
3-0128	Supplies - Data Processing				
	SUPPLIES AND MATERIALS TOTAL	$2,643.00	$2,769.54	$3,393.87	$4,000.00
	Capital Outlay				
5-0315	Data Processing Equipment		$414.00	$243.94	

5-0500	Office Equipment				$1,000.00
5-0700	Furniture				
5-1305	Data Processing Software			$832.72	$1,500.00
	CAPITAL OUTLAY TOTAL	$0.00	$414.00	$1,076.66	$2,500.00
	TOTAL EXPENDITURES	$314,152.16	$261,040.96	$232,592.94	$325,350.00

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671-00	COUNTY JAIL	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adotped 2024-2025
	Personal Services				
1-0202	Education Pay				
1-0203	Overtime Salaries	$45,170.42	$41,142.13	$35,190.48	$50,000.00
1-0305	Salary Reg Time Clerical	$76,745.50	$79,548.51	$86,005.63	$95,325.00
1-0307	Medical	$111,631.90	$85,312.66	$99,123.19	$127,000.00
1-0315	Reg Time Salary - Correctional	$1,624,815.59	$1,591,748.54	$1,713,309.82	$2,003,000.00
1-0341	Jail Supervisor	$62,335.92	$63,798.00	$74,025.76	$77,800.00
1-0405	Part-Time Salary				
1-0415	Salary Security				
1-0431	Security Pay				
1-0502	Hoilday Pay			$71,490.84	$71,500.00
1-0800	Education	$1,220.00	$793.00	$305.00	$1,000.00
1-0808	Cash In Lieu			$1,600.00	
1-0900	EMT	$60.00	$20.00	$60.00	$150.00
1-1100	Uniform Allowance	$13,984.83	$4,602.76	$6,871.93	$9,000.00
	PERSONAL SERVICES TOTAL	$1,935,964.16	$1,866,965.60	$2,087,982.65	$2,434,775.00
	Operating Expenses				
2-0100	Postal Service	$33.74	$14.80	$6.25	$300.00
2-0500	Utilities	$124,280.05	$155,720.39	$127,519.75	$162,000.00
2-0505	Garbage				
2-1200	Office Equipment Repair	$60.00		$24.83	$3,000.00
2-1300	Building Repair				$1,000.00
2-1600	Other Equipment Repair	$45.00	$81.38	$4,298.98	$5,000.00
2-1601	Auto Repair	$2,815.43	$5,145.51	$3,605.48	$3,000.00
2-1701	Meals	$552.13	$645.93	$560.96	$3,000.00
2-1702	Lodging-Transports	$421.16	$3,945.26	$470.49	$2,000.00

2-1703	Commercial Transport				$1,500.00
2-1704	Mileage				
2-1712	Travel Expense - Transports				$1,000.00
2-1801	Dues, Subscriptions	$3,339.52	$440.00	$610.00	$600.00
2-1900	Food Contract	$262,458.22	$286,500.81	$285,928.14	$300,000.00
2-1901	Housing of Prisoners	$2,800.00		$1,570.00	
2-1902	Laundry	$6,986.73	$7,135.47	$6,617.82	$8,000.00
2-1904	Prisoner's Clothing				
2-1906	Jail Supplies	$15,824.39	$9,780.50	$9,028.18	$13,000.00
2-1907	Kitchen Supplies	$16,026.32	$4,551.47	$3,988.97	$5,000.00
2-2000	Printing & Publishing	$94.52	$250.55	$266.42	$500.00
2-2408	Evaluation				
2-2515	Contracts	$42,069.95	$45,634.80	$45,214.53	$60,000.00
2-2906	Continuing Education (Training)	$4,201.32	$10,334.22	$7,634.37	$8,500.00
2-3000	Medical & Hospital	$22,527.05	$10,253.73	$38,151.59	$50,000.00
2-3300	Prescriptions	$57,565.05	$58,170.48	$57,732.44	$65,000.00
2-4110	Pest Control				
	OPERATING EXPENSES TOTAL	$562,100.58	$598,605.30	$593,229.20	$692,400.00
	Supplies and Materials				
3-0101	Supplies - Office	$4,993.23	$4,146.42	$5,416.09	$5,000.00
3-0102	Supplies - Chemical				$500.00
2-0103	Supplies - Janitorial				$500.00
2-0104	Supplies - Technical	$8,227.04	$175.00	$5,787.99	$6,500.00
3-0112	Supplies - Law Enforcement	$18,967.32	$16,734.74	$17,501.22	$17,500.00
3-0118	Stationery/Envelopes				
3-0127	Supplies - First Aid				
3-0136	Jail Commissary	$272,564.29	$236,304.80	$232,997.96	$280,000.00
3-0209	Fuel	$6,585.79	$14,419.34	$7,095.36	$15,000.00
3-0210	Grease				
3-0211	Tires & Tire Repair	$566.28	$1,517.04		$1,000.00
	SUPPLIES AND MATERIALS TOTAL	$311,903.95	$273,297.34	$268,798.62	$326,000.00
	Capital Outlay				
5-0315	Data Processing Equipment	$115.00	$461.00		$1,000.00

5-0500	Office Equipment	$564.00	$44.99	$277.31	$1,000.00
5-0700	Furniture	$3,247.98	$678.00		$8,000.00
5-1000	Food-Beverage Equipment				
5-1103	Other Equipment	$20,928.84	$51,142.99	$57,844.99	$40,000.00
5-1309	Data Processing Software	$832.50			$1,000.00
	CAPITAL OUTLAY TOTAL	$25,688.32	$52,326.98	$58,122.30	$51,000.00
	TOTAL EXPENDITURES	$2,835,657.01	$2,791,195.22	$3,008,132.77	$3,504,175.00

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673-00 **DIST. PROBATION OFFICE**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Operating Expenses				
2-0100	Postal Service	$7,601.40	$10,041.95	$7,777.86	$6,500.00
2-0200	Telephone - Fax	$13,411.32	$14,977.77	$19,082.79	$15,000.00
2-1200	Office Equipment Repair	$12,084.00	$18,166.80	$20,109.50	$18,000.00
2-1701	Meals				
2-1702	Lodging				
2-1703	Travel Expenses-Commercial				
2-1704	Mileage Allowance				
2-1801	Dues, Sub., Registration, ETC..			722.94	$2,000.00
2-2000	Printing & Publishing	$1,416.39	$2,749.93	$2,589.03	$3,000.00
2-2600	Court Costs				
2-2601	Court Costs				
	OPERATING EXPENSES TOTAL	$34,513.11	$45,936.45	$50,282.12	**$44,500.00**
	Supplies and Materials				
3-0101	Supplies - Office	$20,112.43	$20,675.67	$28,743.33	$15,000.00
3-0103	Janitorial Supplies				
3-0118	Stationery/Envelopes				
3-0128	Supplies - Data Processing	$11,747.56	$14,262.44	$9,868.82	$12,000.00
	SUPPLIES AND MATERIALS TOTAL	$31,859.99	$34,938.11	$38,612.15	**$27,000.00**
	Equipment Rental				
4-0200	Rental-Equipment-Office	$14,217.35	$14,577.87	$11,573.57	$12,000.00
	EQUIPMENT RENTAL TOTAL	$14,217.35	$14,577.87	$11,573.57	**$12,000.00**
	Capital Outlay				
5-0315	Data Processing Equipment	$27,929.10	$19,077.18	$25,631.87	$25,000.00
5-0500	Office Equipment			$7,692.16	$10,000.00
5-0700	Furniture	$7,578.17	$1,876.15		$4,500.00

5-1309	Data Processing Software				
5-1311	Lease/Purchase Agreement	$32,230.00	$41,599.00		$15,000.00
	CAPITAL OUTLAY TOTAL	$67,737.27	$62,552.33	$33,324.03	**$54,500.00**
	TOTAL EXPENDITURES	$148,327.72	$158,004.76	$133,791.87	$138,000.00

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691-00 **CITY-COUNTY FUND**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
Operating Expenses					
2-4428	Sutherland Library	$2,355.00	$2,402.00	$2,450.00	$2,499.00
2-4448	Road Maintenance	$20,796.00	$20,796.00	$20,796.00	$20,796.00
2-4451	Mutual Fire Organization				$0.00
2-4452	Techology Adm.	$127,109.16	$229,047.67	$247,747.21	$285,440.00
2-9901	Humane Society	$736.00	$656.00	$768.00	$2,000.00
2-9902	North Platte Library	$47,112.00	$49,000.00	$48,536.00	$49,264.00
2-9920	Ambulance Rural	$159,430.88	$169,999.99	$141,257.34	$170,000.00
	OPERATING EXPENSES TOTAL	$357,539.04	$471,901.66	$461,554.55	$529,999.00
	TOTAL EXPENDITURES	$357,539.04	$471,901.66	$461,554.55	$529,999.00

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693-00 **Emergency Management**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0200	Deputy - Dundy County	$9,711.23	$10,434.67	$11,164.42	$11,850.00
1-0202	Deputy - Hitchcock County	$9,780.26	$10,433.93	$11,164.16	$11,600.00
1-0203	Overtime/Special	$492.04	$179.86	$576.77	$3,500.00
1-0301	Regular Salary - Administration	$57,378.36	$62,175.00	$67,879.50	$72,600.00
1-0305	Regular Time Clerical	$26,134.61	$28,002.30	$29,851.50	$35,000.00
1-0405	Part-Time Salary - Clerical				$15,000.00
	Volunteer/Reserve				$15.00
1-0502	Holiday Pay	$1,148.64	$1,119.04	$1,310.40	$2,000.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	$104,645.14	$112,344.80	$121,946.75	$151,565.00
	Operating Expenses				
2-0100	Postal Service	$142.67	$182.22	$119.65	$500.00
2-0200	Telephone Service	$14,401.05	$13,065.98	$13,900.13	$22,400.00
2-0206	Other Telephone Service	$7,897.00			$7,897.00
2-0400	Siren Maintenance	$2,403.38	$2,476.30	$1,303.65	$5,000.00
2-0501	Tower Utilities	$420.00	$420.00	$420.00	$3,000.00
2-1200	Office Equipment Repair	$13.92			$3,100.00
2-1600	Other Equipment Repair - Radio	$603.04	$1,219.29	$2,852.69	$6,000.00
2-1601	Car Repairs	$11,766.47	$9,700.34	$5,302.98	$12,500.00
2-1701	Meals	$4,409.81	$5,049.14	$7,882.55	$9,150.00
2-1702	Lodging	$3,248.17	$5,413.12	$6,237.73	$10,100.00
2-1704	Mileage Allowance	$701.65	$323.63	$472.26	$2,800.00
2-1703	Commerical Travel			$1,639.34	$5,000.00
2-1751	SWPETR DUES ACCOUNT				$2,625.00
2-1801	Dues, Sub., Registrations, ETC.	$3,003.06	$4,664.04	$5,263.87	$8,500.00

2-2000	Printing & Publishing	$16.84	$16.33	$8.29	$1,500.00
2-2515	Tower Maintenance	$875.10	$2,042.98	$2,419.16	$7,500.00
2-2555	URS User Fees	$1,474.00	$1,584.00	$1,584.00	$3,500.00
2-4434	Lincoln Co Cert Team	$3,931.91	$2,759.18	$7,933.68	$10,800.00
2-4436	Public Outreach	$5,586.38	$1,087.47	$2,500.14	$5,000.00
2-4452	Technology Adm	$1,975.81	$1,936.11	$1,750.07	$3,000.00
2-8000	Refund Empg Funds to other Counties	$15,262.20	$13,459.75	$11,420.19	$15,000.00
	OPERATING EXPENSES TOTAL	$78,132.46	$65,399.88	$73,010.38	$144,872.00
	Supplies and Materials				
3-0101	Supplies - Office	$6,361.68	$5,540.83	$7,183.28	$8,000.00
3-0118	Stationery/Envelopes	$30.00	$122.90	$629.00	$250.00
3-0123	Safety Clothing	$4,491.28	$2,696.23	$2,687.43	$6,000.00
3-0128	Supplies - Data Processing			$131.76	$2,500.00
3-0209	Fuel & Oil	$5,137.16	$6,178.14	$5,124.31	$7,000.00
3-0400	Emergency Stockpile Supplies/Equip	$24,234.86	$47.86	$107.97	$2,500.00
	SUPPLIES AND MATERIALS TOTAL	$40,254.98	$14,585.96	$15,863.75	$26,250.00
	Equipment Rental				
4-0306	Tower Rental and Expense		$558.75		$800.00
	Building Maintenance				
4-0501	Rent & Utlilties	$4,966.97	$4,739.06	$2,846.71	
	EQUIPMENT RENTAL TOTAL	$4,966.97	$5,297.81	$2,846.71	$800.00
	Capital Outlay				
5-0301	Vehicle	$45,425.49	$9,957.62	$104.07	
5-0303	Vehicle Equipment	$8,826.52	$15,786.91	$7,975.25	$7,000.00
5-0311	Radio Equipment	$617.46	$7,520.62	$11,517.37	$15,000.00
5-0315	Data Processing Equipment	$12,774.06	$24,470.72	$15,169.99	$20,375.00
5-0349	Hazard Mitigation Plan		$50,925.00	$1,575.00	
5-0402	West Central NE Medical Reservr Cop	$14,996.21	$43,293.55	$14,365.44	$4,191.00
5-0404	2018 SHSP Fund	$3,209.70	$542.75		
5-0405	2019 SHSP Fund	$3,442.93	$2,875.11	$2,772.26	
5-0406	2020 SHSP Funds-HazMat Group	$122,219.94	$60,662.39	$32,757.21	
5-0407	2021 SHSP Funds- HazMat Group	$37,064.38	$149,137.03	$64,514.18	$19,727.00
5-0408	2022SHSP Funds- HazMat Group		$38,094.57	$137,815.67	$160,990.00

5-0409	2023 SHSP Funds-HazMat Group			$83,278.14	195,882.00
5-0410	2024 SHSP Funds-Hazmat Group				283,870.00
5-0500	Office Equipment Repair	$1,507.18	$1,489.33	$1,391.83	$5,200.00
5-0555	Emergency Operation Ctr Equipment	$3,479.60	$7,611.37	$6,185.03	$10,000.00
5-0700	Furniture	$26.35	$258.00		$3,500.00
5-1309	Data Processing Software	$106.99	$106.99	$106.99	$2,470.00
	CAPITAL OUTLAY TOTAL	$253,696.81	$412,731.96	$379,528.43	$728,205.00
	TOTAL EXPENDITURES	$481,696.36	$610,360.41	$593,196.02	$1,051,692.00

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	Predatory Animal Control	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0203	Overtime/Special			$4,406.28	$5,000.00
1-0301	Administrative Salary			$44,681.25	$50,000.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	$0.00	$0.00	$49,087.53	$55,000.00
	Operating Expenses				
2-0100	Postal Services				
2-0200	Telephone Services				
2-1602	Pickup Repair			$4,469.83	$5,000.00
2-1630	Equipment Repair-4 Wheelers				$3,000.00
2-1701	Meals				
2-1702	Lodging				
2-1704	Travel Allowence			$259.96	$500.00
2-1801	Dues, Sub, Registrations, Etc				
2-1805	Safety Equipment				$500.00
2-9900	Miscellaneous				
	OPERATING EXPENSES TOTAL	$0.00	$0.00	$4,729.79	$9,000.00
	Supplies and Materials				
3-0100	Supplies			$1,171.24	$2,500.00
3-0101	Supplies				
3-0102	Chemical Supplies			$9,656.20	$10,000.00
3-0105	Miscellaneous Supplies			$574.66	$3,000.00
3-0118	Stationary			$12.88	$100.00
3-0209	Vehicle Fuel			$5,595.78	$7,000.00
3-0210	Grease & Oil			$45.95	$1,000.00
3-0211	Equipment Tires & Repairs			$1,369.75	$2,500.00
	SUPPLIES AND MATERIALS TOTAL	$0.00	$0.00	$18,426.46	$26,100.00
	Capital Outlay				
5-0304	New Vehicle			$24,815.70	$0.00

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5-0400	Trapping Equipment			$991.84	$3,000.00
5-0700	Furniture				
	CAPITAL OUTLAY TOTAL	$0.00	$0.00	$25,807.54	$3,000.00
	TOTAL EXPENDITURES	$0.00	$0.00	$98,051.32	$93,100.00

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702-00 **COUNTY SURVEYOR**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0100	Official Salary	$14,935.74	$17,125.93	$18,980.58	$19,550.00
1-0203	Overtime/Special	$121.00	$194.25	$334.59	350
2-0302	Regular Time - Surveying	$40,233.07	$44,594.76	$48,558.43	$55,150.00
1-0305	Part-Time Clerical				
1-0402	Part-Time Salary - Surveying				
1-0502	Holiday Pay	$1,780.00	$1,800.00	$2,155.20	$2,200.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	$57,069.81	$63,714.94	$70,028.80	$77,250.00
	Operating Expenses				
2-0100	Postal Service				
2-1200	Office Equipment Repiar	$110.00			
2-1402	Pickup Repair - Parts	$102.77			
2-1502	Pickup Repair - Labor	$20.73			
2-1600	Other Equipment Repair	$1,264.39	$5.49	$22.60	$100.00
2-1701	Meals				
2-1702	Lodging	$334.85	$229.90	$344.85	$500.00
2-1704	Mileage Allowance	$238.16	$136.24	$139.36	$250.00
2-1801	Dues, Sub., Registration, ETC...	$300.00	$390.00	$200.00	$300.00
2-2000	Printing & Publishing				
2-2530	Survey				
2-7000	Microfilming/Photostat				
	OPERATING EXPENSES TOTAL	$2,370.90	$761.63	$706.81	$1,150.00
	Supplies and Materials				
3-0101	Supplies - Office	$1,118.83	$3,194.97	$1,667.08	$2,000.00
3-0129	Field Supplies	$366.75	$236.13	$3,723.20	$3,000.00

3-0209	Equipment - Fuel				
3-0210	Equipment - Grease & Oil		$216.32		$250.00
3-0211	Equip. Tire & Tire Repair	$168.61	$698.96		$200.00
	SUPPLIES AND MATERIALS TOTAL	$1,654.19	$4,346.38	$5,390.28	$5,450.00
	Capital Outlay				
5-0302	Pickups		$3,410.95		
3-0312	GPS System				
5-0315	Data Processing Equip.			$2,590.00	$3,000.00
5-0400	Engineering & Tech. Equip.			$2,133.85	$2,500.00
5-0500	Office Equipment				
5-1309	Data Processing Software	$3,685.26	$2,920.26	$2,362.30	$2,500.00
	CAPITAL OUTLAY TOTAL	$3,685.26	$6,331.21	$7,086.15	$8,000.00
	TOTAL EXPENDITURES	$64,780.16	$75,154.16	$83,212.04	$91,850.00

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733-00 **NOXIOUS WEEDS**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0101	Board Member's Salary	$2,000.00	$2,200.00	$2,620.00	$3,000.00
1-0203	Overtime/Special	$2,806.54	$2,726.58	$6,264.87	$9,000.00
1-0301	Administrative Salary	$42,747.93	$48,828.83	$54,981.15	$62,000.00
1-0302	Asst Administrative	$17,173.89	$27,420.72	$32,497.53	$37,700.00
1-0308	Full Time Shop/Sprayer			$30,442.27	$40,600.00
1-0408	Part-Time Spraying	$15,169.50	$17,361.41	$2,216.55	$30,000.00
1-0502	Holiday Pay	$1,879.36	$3,191.44	$5,280.08	$7,100.00
1-0800	Continuing Education				$1,000.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	$81,777.22	$101,728.98	$134,302.45	$190,400.00
	Operating Expenses				
2-0100	Postal Service	$229.00	$396.17	$573.47	$700.00
2-0200	Telephone Service	$1,154.32	$1,328.22	$1,314.37	$2,000.00
2-0400	Radio/GPS Repair		$34.62		$500.00
2-0501	Lights	$2,371.82	$3,187.97	$2,759.45	$4,000.00
2-0503	Heating Fuels	$2,355.41	$2,945.86	$1,309.23	$4,000.00
2-0505	Garbage Hauling	$15.00	$15.00		$30.00
2-1200	Office Equipment Repair		$500.00		$500.00
2-1300	Building Repair	$283.80	$13,094.14	$6,504.60	$5,000.00
2-1602	Equipment Repair - Pickup	$368.61	$1,878.25	$557.40	$2,000.00
2-1630	Equipment Repair-Spraying Equip.	$1,001.83	$2,215.94	$4,207.84	$5,000.00
2-1701	Meals	$70.86	$73.02	$179.64	$250.00
2-1702	Lodging	$978.69	$998.13	$848.73	$1,500.00
2-1704	Mileage Allowance	$1,051.93	$1,490.14	$1,497.60	$2,000.00
2-1801	Dues, Sub., Registration ETC...	$1,671.07	$1,995.81	$1,772.30	$5,600.00

2-1804	Machine for Hire				$3,000.00
2-1805	Personal Safety Equipment	$59.95	$664.15	$1,186.64	$1,200.00
2-1762	Continuing Education			$265.93	$1,000.00
2-2000	Printing & Publishing	$874.17	$802.49	$464.40	$1,500.00
	OPERATING EXPENSES TOTAL	$12,486.46	$31,619.91	$23,441.60	$39,780.00
	Supplies and Materials				
3-0101	Supplies - Office	$775.05	$994.23	$1,633.59	$4,200.00
3-0102	Supplies - Chemical	$15,484.26	$24,624.56	$19,963.41	$30,000.00
3-0103	Supplies - Janitorial	$120.61	$436.86	$521.35	$750.00
3-0106	Shop Supplies	$792.35	$1,302.56	$1,415.58	$2,000.00
3-0209	Machinery & Equipment Fuel	$6,458.70	$5,348.28	$5,656.03	$8,000.00
3-0210	Machinery & Equip - Grease & Oil	$197.52	$714.70	$1,153.39	$1,500.00
3-0211	Machinery & Equip- Tires & Repair	$1,344.03	$376.08	$755.65	$1,000.00
3-0212	Equipment Repairs - Commercial	$718.14	$398.74	$7,352.21	$10,000.00
	SUPPLIES AND MATERIALS TOTAL	$25,890.66	$34,196.01	$38,451.21	$57,450.00
	Capital Outlay				
5-1309	Techonlogy/Software			$295.00	$1,000.00
5-0200	Building Improvements	$1,215.96	$5,236.96	$3,946.17	$5,000.00
5-0300	Machine & Equipmet		$38,401.47	$39,184.38	$20,000.00
5-0311	Radio Equipment/GPs		$3,608.00	$3,650.96	$3,700.00
5-0500	Office Equipment		$587.96	$6,327.67	$3,500.00
5-0600	Spraying Equipment		$838.46	$1,645.39	$2,500.00
	CAPITAL OUTLAY TOTAL	$1,215.96	$48,672.85	$55,049.57	$35,700.00
	TOTAL EXPENDITURES	$121,370.30	$216,217.75	$251,244.83	$323,330.00

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	DIVE & RESCUE TEAM	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Operating Expenses				
2-0200	Pager Service			$2,274.00	$2,500.00
2-1200	Existing EQ Repairs	$1,304.90	$500.00	$226.00	$2,500.00
2-1600	Boat Repairs				
2-1701	Meals				
2-1702	Lodging				
2-1704	Mileage				
2-1801	Registration/Training	$2,409.00	$804.50	$1,965.50	$2,500.00
	OPERATING EXPENSES TOTAL	$3,713.90	$1,304.50	$4,465.50	$7,500.00
	Supplies and Materials				
3-0101	Small Tools & Equipment	$3,861.39	$4,613.95	$4,965.20	$6,000.00
3-0110	Small Tools & Equipment			$559.40	$500.00
3-0209	Fuel & Lubricants	$78.01	$204.23		
	SUPPLIES AND MATERIALS TOTAL	$3,939.40	$4,818.18	$5,524.60	$6,500.00
	Capital Outlay				
5-0500	Paging System/Portable Radio	$2,571.85	$4,293.27	$2,065.93	$3,000.00
5-0700	New Equipment	$5,813.84	$4,614.22	$6,000.00	$6,000.00
	CAPITAL OUTLAY TOTAL	$8,385.69	$8,907.49	$8,065.93	$9,000.00
	TOTAL EXPENDITURES	$16,038.99	$15,030.17	$18,056.03	$23,000.00

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801-00 **COUNTY RELIEF**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Operating Expenses				
2-1703	Transportation-Commercial	$1,210.40	$2,262.30	$2,588.03	$5,000.00
2-3000	Medical & Hospital - Clients				$10,000.00
2-3050	Emergency Relief - Transients				$1,000.00
2-3100	Food-Clothing-Clients Service				$1,000.00
2-3200	Rent & Fuel - Client Service	$1,650.00			$3,000.00
2-3400	County Burials	$29,121.72	$14,835.51	$17,340.50	$39,000.00
2-3510	Administration - Contract	$774.25		$494.00	$1,000.00
	OPERATING EXPENSES TOTAL	$32,756.37	$17,097.81	$20,422.53	$60,000.00
	Supplies and Materials				
3-0101	Supplies - Office				$100.00
	SUPPLIES AND MATERIALS TOTAL	$0.00	$0.00	$0.00	$100.00
	Equipment Rental				
4-0501	Rent - Office Space	$44,724.96	$44,724.96		$0.00
	EQUIPMENT RENTAL TOTAL	$44,724.96	$44,724.96	$0.00	$0.00
	TOTAL EXPENDITURES	$77,481.33	$61,822.77	$20,422.53	$60,100.00

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803-00	VETERAN'S SERVICE OFFICE	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0203	Overtime/Special	$26.03	$29.86	$115.41	$500.00
1-0301	Administrative Salary	$46,961.02	$58,919.81	$58,549.37	$68,000.00
1-0305	Regular Time Salary - Clerical	$29,253.08	$30,705.49	$39,955.16	$50,000.00
1-0502	Holiday Pay	$3,331.93	$3,989.58	$4,139.87	$5,300.00
1-0801	Workman's Comp				
	PERSONAL SERVICES TOTAL	$79,572.06	$93,644.74	$102,759.81	$123,800.00
	Operating Expenses				
2-1200	Office Equipment Repair	$451.60	$682.68	$962.56	$1,000.00
2-1701	Meals	$104.38	$96.51	$240.40	$600.00
2-1702	Lodging	$828.90	$976.85	$1,997.23	$2,000.00
2-1704	Mileage Allowance	$465.98	$775.26	$2,956.20	$3,000.00
2-1801	Dues, Sub., Registration ETC...	$2,914.99	$2,313.58	$2,134.59	$2,500.00
2-2000	Printing & Publishing	$620.00	$35.59	$18.00	$200.00
2-3050	Veteran's Aid Service				
	OPERATING EXPENSES TOTAL	$5,385.85	$4,880.47	$8,308.98	$9,300.00
	Supplies and Materials				
3-0101	Supplies - Office	$417.49	874.11-	$1,167.53	$1,100.00
3-0118	Stationery/Envelopes				$100.00
	SUPPLIES AND MATERIALS TOTAL	$417.49	874.11-	$1,167.53	$1,200.00
	Capital Outlay				
5-0500	Office Equipment			$3,947.30	$1,500.00
5-1500	Grave Markers & Flags			$510.79	$3,500.00
	CAPITAL OUTLAY TOTAL	$0.00		$4,458.09	$5,000.00

TOTAL EXPENDITURES	$85,375.40	$98,525.21	$116,694.41	$139,300.00

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822-00	INSTITUTIONS	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Operating Expenses				
2-2801	Norfolk Regional Center	$5,034.00	$5,961.00	$5,490.00	$8,500.00
2-2802	Beatrice State Dev. Center				$0.00
2-2805	Lincoln Regional Center	$3,899.63	$5,406.00	$3,318.00	$10,000.00
2-2807	Region II Human Services	$139,704.24	$142,807.08	$147,091.32	$150,033.00
	OPERATING EXPENSES TOTAL	$148,637.87	$154,174.08	$155,899.32	$168,533.00
	TOTAL EXPENDITURES	$148,637.87	$154,174.08	$155,899.32	$168,533.00

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839-00 **VICTIM'S ASSISTANCE PROGRAM**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0203	Overtime/Special				
1-0301	Salary - Administration	$61,916.70	$63,096.30	$40,000.00	$20,000.00
1-0405	Part-Time Salary - Clerical				
1-0502	Holiday Pay				
1-0801	Workman's Comp				
1-0803	Insurance Premiums - Group			$7.69	
1-0804	Life Insurance			$16.65	
1-0900	Retirement Contributions-Cnty Share				
1-1000	O.A.S.I. - Social Security				
	PERSONAL SERVICES TOTAL	$61,916.70	$63,096.30	$40,024.34	$20,000.00
	Operating Expenses				
2-0200	Telephone Service				
2-1701	Travel Expense - Meals				
2-1702	Travel Expense - Lodging				
2-1704	Mileage Allowance				
2-1801	Dues, Sub., Registration ETC...				
2-4423	Victims' Counseling				
	OPERATING EXPENSES TOTAL	$0.00	$0.00	$0.00	$0.00
	Supplies and Materials				
3-0101	Supplies - Office	$270.80	$2,500.00		
	SUPPLIES AND MATERIALS TOTAL	$270.80	$2,500.00	$0.00	$0.00
	Capital Outlay				
5-0500	Office Equipment	$742.20			
5-0700	Furniture				
	CAPITAL OUTLAY TOTAL	$742.20	$0.00	$0.00	$0.00

	Transfers				
7-0500	Inter-Fund Transfer to General Fund				
	TRANSFER TOTAL	$0.00	$0.00	$0.00	$0.00
	TOTAL EXPENDITURES	$62,929.70	$65,596.30	$40,024.34	$20,000.00

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900-00	RETIREMENT - (COUNTY'S SHARE)	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0900	CO's Share Retirement	$524,005.24	$567,569.13	$616,328.00	$647,150.00
1-0903	Prior Service	$1,563.22	$1,563.22	$968.22	$1,500.00
	PERSONAL SERVICES TOTAL	$525,568.46	$569,132.35	$617,296.22	$648,650.00
	TOTAL EXPENDITURES	$525,568.46	$569,132.35	$617,296.22	$648,650.00

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		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
950-00	**EMPLOYMENT SECURITY**				
	Operating Expenses				
Feb-00	Unemployment payments	$153.70	$10,000.00	$3,424.04	$13,000.00
	OPERATING EXPENSES	$153.70	$10,000.00	$3,424.04	$13,000.00
	TOTAL EXPENDITURES	$153.70	$10,000.00	$3,424.04	$13,000.00

970-00	Miscellaneous-General	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0300	Salaries - Miscellaneous				$0.00
1-1300	Cafeteria Plan	$1,897.50	$1,772.50	$2,772.50	$3,000.00
	PERSONAL SERVICES TOTAL	$1,897.50	$1,772.50	$2,772.50	$3,000.00
	Operating Expenses				
2-0508	Greenbrier Bldg Expenses			$81,184.76	$82,000.00
2-1002	Shredding	$4,670.18	$4,149.06	$7,533.50	$8,000.00
2-1150	LB 644 requirements		$9,601.04	$10,098.83	$12,000.00
2-1701	Meals	$14.53			$100.00
2-1702	Lodging		$472.85	$289.90	$500.00
2-1703	Travel - Commercial				$0.00
2-1704	Mileage Allowance	$336.00	$427.85	$103.18	$500.00
2-1801	Dues, Sub., Registration, ETC	$8,453.61	$8,833.51	$4,680.79	$10,000.00
2-1806	Traffic Diversion		$2,070.80	$1,049.85	$3,000.00
2-2301	Jury Fees - District Court	$11,407.09	$1,607.72	$12,516.72	$13,000.00
2-2302	Jury Fees - County Court	$2,101.90			$3,000.00
2-2351	Witness Fees - District Court	$68.40			$600.00
2-2352	Witness Fees - County Court	$79.78	$547.50	$5,222.50	$6,000.00
2-2400	Attorney Fees, for County		$1,861.76	$1,415.70	$2,000.00
2-2401	Court Appointed Prosecutor	$2,900.00		$154.56	$23,000.00
2-2405	Process Service/Court Costs	$34,889.43	$32,690.32	$34,680.51	$38,000.00
2-2406	Probate Adult GAL (Guard/Conserv)	$54,083.32	$6,875.13	$3,896.41	$10,000.00
2-2411	Ct. Appointed Counsel - Dist Court	$37,115.66	$5,141.58	$500.00	$40,000.00
2-2412	Criminal Defense Conflict Cases	$132,790.13	$110,811.00	$96,649.84	$158,000.00
2-2413	Ct. Appointed Counsel - Parents (3A)	$353,479.86	$296,342.32	$370,964.74	$406,000.00
2-2414	Ct. Appointed GAL for JUV (3A)	$267,316.04	$268,524.52	$351,164.75	$375,000.00
2-2415	Juvenile Housing Costs	$3,131.25	$8,631.90	$778.00	$10,000.00
2-2416	Juvenile 3B GAL		$6,751.71	$15,826.20	$17,000.00
2-2418	Juvenile 3C GAL		$2,850.00	$4,087.50	$5,000.00

2-2419	Juvenile 3C Parent or Juvenile		$37,304.00	$77,077.71	$80,000.00
2-2421	Juvenile 3B Parent/Juvenile		$14,380.69	$16,166.68	$19,000.00
2-2500	Consulting Fees (Expert)	$2,800.00	$3,075.00		$7,000.00
2-2501	Spec Fees/Re Serv/ Comparability	$8,755.00	$22,235.00	$3,400.00	$25,000.00
2-2502	Prof Fees - Conflict Attorneys	$150,000.00	$153,000.00	$154,441.75	$175,000.00
2-2510	Appraiser's Fees			$6,855.00	$0.00
2-2515	Annual Tower Rental				$0.00
2-2516	Text My Gov Contract			$13,500.00	$14,000.00
2-2520	School Supt Contract	$2,000.00	$2,000.00	$2,000.00	$2,500.00
2-2540	Auditing	$20,481.45	$22,495.43	$22,488.79	$40,000.00
2-2544	Maintenance Agreements				$0.00
2-2555	Security Contract				$0.00
2-2601	Judges Retirement Fees	$10,044.00	$8,975.00	$9,512.50	$15,000.00
2-2607	Tax Foreclosure Costs	$442.62	$1,989.27	$286.61	$2,000.00
2-2609	Court Costs on Appeals	$27,617.10	$38,895.36	$18,291.74	$40,000.00
2-3000	Medical - Jail			$32,492.23	$0.00
2-3020	Status Offenders (Med & Eval)	$13,503.75		$17,150.00	$19,000.00
2-3500	Abandoned Cemetary Costs				$1,000.00
2-4000	Clean City	$1,200.00	$1,200.00		$1,200.00
2-4120	Animal Damage Control	$15,109.85	$41,023.23	$13,978.93	$0.00
2-4300	Economic Development	$30,000.00	$30,000.00	$30,000.00	$30,000.00
2-4403	Drainage Tax	$1,876.42	$1,876.42	$1,876.42	$1,900.00
2-4404	Natural Disaster				$3,500.00
2-4411	Area Agency on Aging	$19,134.48	$22,818.88	$23,754.08	$24,502.00
2-4420	Mental Health Hearing Costs				$0.00
2-4421	Region II, Dev Disablities	$71,850.00	$70,392.00	$72,128.00	$73,860.00
2-4433	WCNDD	$2,730.00	$2,730.00	$2,730.00	$2,730.00
2-4434	Safety Committee	$822.11	$83.40	$349.77	$1,000.00
2-6900	Crt Settlements & Torte Claims	$20,500.00	$1,744.00	$10,000.00	$10,000.00
2-7400	Budget Assistance	$7,100.00	$8,150.00	$8,400.00	$8,700.00
2-9100	Employee Recognition	$9,539.65	$10,669.98	$9,712.75	$12,000.00
2-9900	Miscellaneous	$287,483.52	$75,119.64	$16,161.58	$220,220.00
	OPERATING EXPENSES TOTAL	$1,615,827.13	$1,338,347.87	$1,565,552.78	$2,051,812.00

	Supplies and Materials				
3-0100	Supplies			27.48	500.00
	SUPPLIES AND MATERIALS TOTAL	$0.00	$0.00	$27.48	$500.00
	Capital Outlay				
5-0103	Land Purchase				$0.00
5-0220	Building Improvements				$7,500.00
5-0500	Office Equipment				$0.00
5-0700	Furniture				$0.00
	CAPITAL OUTLAY TOTAL	$0.00	$0.00	$0.00	$7,500.00
	Transfers				
7-0200	Noxious Weeds Transfer				$0.00
7-0300	Inter-Fund Tsfr County Roads	$1,800,000.00	$2,692,000.00	$2,988,000.00	$2,095,000.00
7-0400	Inter-Fund Tsfr Self Funded Ins	$85,000.00	$148,000.00	$48,000.00	$230,000.00
7-0500	Inheritance Transfer				$0.00
	TRANSFER TOTAL	$1,885,000.00	$2,840,000.00	$3,036,000.00	$2,325,000.00
	TOTAL EXPENDITURES	$3,502,724.63	$4,180,120.37	$4,604,352.76	$4,387,812.00

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		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Grant Funds				
	Personal Services				
1-0804	Life Insurance			$6.75	$20.00
	PERSONAL SERVICES TOTAL	$0.00	$0.00	$6.75	$20.00
	Operating Expenses				
2-4300	Law Enforcement Grants	$2,400.00	$7,656.48	$53,256.23	$150,000.00
2-4301	VOCA grant from RDAP	$1,970.00		$20,000.00	$20,000.00
2-4302	COVID -19 Grants	$706,215.00			$0.00
2-4303	EECBG Grant				$76,220.00
2-4304	Community Connection Grant	$93,281.73	$127,254.86	$121,713.53	$173,000.00
2-4305	RAISE grant			$9,000.00	$750,000.00
2-4306	West State Farm Connection Trail	$94,891.19	$184,978.87		$0.00
	OPERATING EXPENSES TOTAL	$898,757.92	$319,890.21	$203,969.76	$1,169,220.00
Feb-06	West State Farm Connection Trail				
	TOTAL EXPENDITURES	$898,757.92	$319,890.21	$203,976.51	$1,169,240.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
0200	**COUNTY ROAD FUND**				Fund	0200	ROAD
271.00	Net Fund Balance, 7-1	2,170,642	941,743	3,341,471	1,275,128	1,275,128	1,275,128
	FEDERAL REVENUE						
334.02	Natural Disaster	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-
	STATE REVENUE						
346.03	Motor Vehicle fee	261,976	278,878	307,496	290,000	290,000	290,000
347.01	Highway allocation	3,857,846	4,005,860	4,294,376	4,491,128	4,491,128	4,491,128
347.02	Incentive payments	10,500	437	5,250	-	-	-
	Subtotal	4,130,322	4,285,175	4,607,122	4,781,128	4,781,128	4,781,128
	LOCAL REVENUE						
353.01	In lieu of tax	107	107	104		-	-
361.03	General/Road Split	14,517	11,848	8,938		-	-
540.01	Miscellaneous revenue	35,874	117,497	39,545	394	394	394
	-						
	Subtotal	50,498	129,452	48,587	394	394	394
	TOTAL REVENUES	4,180,820	4,414,627	4,655,709	4,781,522	4,781,522	4,781,522
	TRANSFERS						
590.02	From General	1,800,000	2,692,000	2,988,000	2,095,000	2,095,000	2,095,000
590.02	From Inheritance	-	780,000	1,180,000	780,000	780,000	780,000
590.02	From Building Fund	-				-	-
590.02	Total Transfers	1,800,000	3,472,000	4,168,000	2,875,000	2,875,000	2,875,000
TOTAL BALANCE, REVENUE & TRANSFERS		8,151,462	8,828,370	12,165,180	8,931,650	8,931,650	8,931,650
	TOTAL REVENUE AVAILABLE	8,151,462	8,828,370	12,165,180	8,931,650	8,931,650	8,931,650
	Less Expenditures	7,209,719	5,486,899	10,890,052			
	BALANCE FORWARD	941,743	3,341,471	1,275,128			
					-	-	-

LINCOLN
Budget Spreadsheet 2024/2025
(0200) ROADS

705-00	COUNTY ROAD FUND	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0203	Overtime Salary	$16,460.47	$14,013.94	$31,342.64	$35,000.00
1-0302	Reg. Salary Engineering	$51,983.32	$80,333.35	$95,409.39	$105,000.00
1-0303	Reg. Salary - Maintenance	$1,620,338.16	$1,731,335.77	$1,802,385.29	$2,000,000.00
1-0305	Reg. Salary - Clerical	$39,203.22	$51,136.02	$51,716.59	$60,000.00
1-0306	Regular Time Salary - Custodial				
1-0308	Sheriff Vehicle Maintenance				
1-0403	Part-time Salary	$12,725.83	$14,869.06	$13,086.26	$28,000.00
1-0404	R C Salary				
1-0502	Holiday Pay	$77,358.88	$72,603.54	$83,689.20	$87,000.00
1-0801	Workmen's Compensation - Ins.				
1-0803	Group Insurance	$359,714.08	$420,178.16	$413,301.12	$450,000.00
1-0804	Life Insurance	$474.27	$645.65	$478.96	$500.00
1-0805	Disability Insurance				
1-0808	Cash In Lieu	$50,800.00	$62,000.00	$58,800.00	$72,000.00
1-0809	Dental Insurance	$11,567.52	$13,489.42	$14,273.13	$14,500.00
1-0810	MASA Program	$3,625.00	$6,100.00	$5,550.00	$6,000.00
1-0811	Benefit Enhancement Bundle				
1-0812	Madison Life				
1-0900	Retirement Cont-County Share	$133,887.15	$131,586.27	$138,841.53	$140,000.00
1-1000	O.A.S.I. - Social Security	$127,198.22	$150,481.62	$157,995.27	$160,000.00
	PERSONAL SERVICES TOTAL	$2,505,336.12	$2,748,772.80	$2,866,869.38	$3,158,000.00
	Operating Expenses				
2-0100	Postal Service			$212.58	$200.00
2-0200	Telephone Serivce	$11,662.16	$12,102.41	$12,225.10	$13,000.00
2-0400	Radio Repair		$63.00	$10,070.18	$1,000.00

2-0501	Electricity	$15,408.84	$17,763.17	$17,987.35	$20,000.00
2-0502	Water	$1,896.07	$2,058.89	$2,018.17	$2,500.00
2-0503	Heating Fuels	$9,607.38	$15,731.85	$7,544.46	$12,500.00
2-0504	Sewer	$1,515.85	$1,618.02	$1,845.32	$1,900.00
2-0505	Garbage	$2,343.90	$2,727.09	$3,305.25	$3,400.00
2-0601	General Liability - Ins				
2-0602	Physical Damage - Ins				
2-1200	Office Equipment				$1,000.00
2-1300	Buildings Repair	$50.00	$13,662.40	$11,524.49	$4,000.00
2-1400	Road Equipment Repair	$291,971.09	$364,818.21	$370,269.83	$350,000.00
2-1500	Road Equipment Repair - Labor	$78,058.72	$97,548.23	$83,405.41	$90,000.00
2-1600	Other Equipment Repair	$216.91	$1,088.75		$2,200.00
2-1701	Meals	$107.09	$387.02	$543.32	$750.00
2-1702	Lodging	$344.85	$1,287.26	$2,001.06	$2,500.00
2-1704	Mileage Allowance	$114.43	$279.94		$300.00
2-1801	Dues, Sub., Registration ETC...	$964.00	$1,262.50	$1,685.87	$2,000.00
2-2200	Express & Freight	$4,842.16	$6,270.23	$6,811.86	$5,000.00
	OPERATING EXPENSES TOTAL	$419,103.45	$538,668.97	$531,450.25	$512,250.00
	Supplies and Materials				
3-0101	Supplies - Office	$1,939.22	$2,745.89	$2,969.75	$3,000.00
3-0102	Chemical Supplies	$5,026.99	$5,490.24	$4,208.30	$8,000.00
3-0105	Medical Supplies	$2,036.03	$2,663.50	$2,674.00	$2,500.00
3-0106	Shop Supplies	$24,456.05	$21,822.12	$29,137.15	$27,000.00
3-0109	Shop Tools	$3,310.36	$9,222.25	$8,739.18	$8,000.00
3-0110	Small Tools, ETC			$428.00	
3-0201	Asphaltic	$16,993.90	$50,563.11	$29,010.15	$70,000.00
3-0202	Gravel & Borrow	$655,847.27	$599,717.45	$803,889.70	$750,000.00
3-0203	Grader Blades	$30,000.00	$45,381.74	$40,269.08	$45,000.00
3-0204	Snow Fence, ETC				$500.00
3-0205	Concrete. ETC.				$5,000.00
3-0206	Culverts	$47,956.06	$47,550.95	$17,380.80	$65,000.00
3-0207	Steel Products				$5,000.00
3-0208	Lumber				

3-0209	Machinery & Eq Fuel	$528,399.59	$724,970.46	$632,733.82	$725,000.00
3-0210	Machinery Eq-Grease & Oil	$43,214.10	$46,156.12	$35,476.92	$50,000.00
3-0211	MCHY & Eq-Tire & Tire Repair	$69,882.83	$91,947.77	$67,071.04	$75,000.00
3-0213	Erosion Control	$984.40	$10,217.50	$1,407.46	$3,000.00
3-0301	Signs	$9,934.67	$12,615.07	$11,200.61	$8,000.00
3-0302	Sign Posts	$5,635.00	$3,152.75	$540.00	$2,500.00
3-0304	Guardrails	$50,000.00	$6,751.81		
3-0306	Pavement Marking	$38,418.00		$32,820.00	$50,000.00
3-0308	Flares, Flags & Barricades				$1,500.00
3-0400	Misc. Supplies & Materials	$19,915.00	$8,864.60	$13,413.64	$12,000.00
3-0401	De-Icing/Snow Removal	$54,730.74	$55,656.93	$18,159.74	$50,000.00
	SUPPLIES AND MATERIALS TOTAL	$1,608,680.21	$1,745,490.26	$1,751,529.34	$1,966,000.00
	Equipment Rental				
4-0100	Road Equipment Rental	$4,740.56	$7,304.51	$5,796.73	$12,000.00
4-0400	Land Rental	$600.00			$1,200.00
	EQUIPMENT RENTAL	$5,340.56	$7,304.51	$5,796.73	$13,200.00
	Capital Outlay				
5-0302	Pickups-2022 Budget Year ordered				
5-0302	Pickups-2023 Budget Year			$269,385.00	
5-0302	Pickup- 2024 budget year				$245,000.00
5-0303	Trucks				
5-0304	Industrial Tractors			$144,160.00	
5-0305	Dozer Tractors - Backhoe				
5-0306	Excavator				
5-0307	Motor Graders	$444,800.00	$108,500.00	$156.74	$690,000.00
5-0308	Snow Moving Equipment		$14,810.00	$11,665.43	$42,000.00
5-0309	Loaders		$164,000.00		
5-0310	Trailers				
5-0311	Radio Equipment	$130.36	$2,722.00	$1,798.04	$2,000.00
5-0315	Water Truck	$25,500.00			
5-0320	Mower			$25,007.44	
5-0325	Special Road Equipment			$35,000.00	
5-0400	Engineering & Tech Equipment			$94.87	

5-0500	Office Equipment		$212.93	$1,840.00	$1,200.00
5-1100	Other Equipment				
5-1201	Armor Coating-Crack Sealing	$143,870.46	$12,749.88		
5-1205	Bituminous Surfacing	$1,876,129.54		$2,457,919.20	$200,000.00
5-1206	Bituminous Surfacing -Carryover 2022			$2,680,123.30	$1,610,000.00
5-1207	Structures Pipes & Box Culvert	$58,779.99			
5-1302	Engineering	$20,000.00	$4,974.57	$11,036.13	$37,500.00
5-1305	Engineering Testing	$8,795.84			$8,000.00
5-1307	Advertisement	$401.96	$535.55	$1,872.39	$1,500.00
5-1309	Data Processing Software	$3,779.24	$4,631.46	$4,698.00	$5,000.00
5-1398	Asphalt/Concrete Patching Projects			$46,522.35	$100,000.00
5-1399	Salt Storage Facility		$93,136.89		
5-1400	Misc Capital Outlay	$89,071.59	$40,389.00	$43,127.85	$90,000.00
	CAPITAL OUTLAY TOTAL	$2,671,258.98	$446,662.28	$5,734,406.74	$3,032,200.00
	Debt Servicing				
6-0600	FEMA Transfer to Inheritance				
	DEBT SERVICING TOTAL	$0.00	$0.00	$0.00	$0.00
	Transfers				
7-0600	FEMA Transfer to Inheritance				
	TRANSFER TOTAL	$0.00	$0.00	$0.00	$0.00
	TOTAL EXPENDITURES	$7,209,719.32	$5,486,898.82	$10,890,052.44	$8,681,650.00
	NECESSARY CASH RESERVE				$250,000.00
	TOTAL REQUIREMENTS				$8,931,650.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
0650	**FEDERAL BUYBACK PROGRAM**				Fund	0650	FED BUYBACK
271.00	Net Fund Balance, 7-1	2,493,239	2,314,806	2,898,908	3,247,573	3,247,573	3,247,573
	STATE REVENUE						
347.50	Highway/Street Buyback Program (STP)	205,781	261,078	254,594	241,751	241,751	241,751
347.60	Highway Bridge Buyback Program (HBP)	158,366	339,585	183,429	235,080	235,080	235,080
	Subtotal	364,147	600,663	438,023	476,831	476,831	476,831
	TOTAL REVENUES	364,147	600,663	438,023	476,831	476,831	476,831
	TRANSFERS						
590.01	Inter-fund transfers					-	-
	Total Transfers	-	-	-	-	-	-
TOTAL BALANCE, REVENUE & TRANSFERS		2,857,386	2,915,469	3,336,931	3,724,404	3,724,404	3,724,404
300.00	Property Taxes	-	-	-	-	-	-
	TOTAL REVENUE AVAILABLE	2,857,386	2,915,469	3,336,931	3,724,404	3,724,404	3,724,404
	Less Expenditures	542,580	16,561	89,358			
	BALANCE FORWARD	2,314,806	2,898,908	3,247,573			x
					-	-	-

LINCOLN
Budget Worksheet 2024/2025
0650 FEDERAL BUYBACK PROGRAM

706-00	FEDERAL BUYBACK PROGRAM	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Capital Outlay				
5-1211	Bridge Projects	$10,500.00	$2,093.70	$65,579.22	$1,818,572.00
5-1212	Roads Projects	$532,079.70	$14,467.34	$23,778.56	$1,905,832.00
	CAPITAL OUTLAY TOTAL	$542,579.70	$16,561.04	$89,357.78	$3,724,404.00
	TOTAL EXPENDITURES	$542,579.70	$16,561.04	$89,357.78	$3,724,404.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
0800	**SPECIAL ROAD/BRIDGE FUND**				Fund	0800	ROAD-BRIDGE
271.00	Net Fund Balance, 7-1	1,381,039	1,405,801	1,400,377	927,668	927,668	927,668
	FEDERAL REVENUE						
334.01	Emergency Flood Relief	25,330	-			-	-
	Subtotal	25,330	-	-	-	-	-
	STATE REVENUE						
347.1	Road/Bridge Project Costs - Sutherland	-		3,202,808		-	-
		-			-	-	-
	Subtotal	-	-	3,202,808	-	-	-
	LOCAL REVENUE						
304.00	Motor vehicle tax					-	-
353.01	In lieu of tax	-	-	-	-	-	-
353.02	In lieu of tax-5%	-			-	-	-
306.01	Interest on Taxes	11	1			-	-
540.01	Miscellaneous / tax interest	-	-			-	-
	Subtotal	11	1	-	-	-	-
	TOTAL REVENUES	25,341	1	3,202,808	-	-	-
	TRANSFERS						
590.01	Inter-fund transfers		-	-	-	-	-
	Total Transfers	-	-	-	-	-	-
TOTAL BALANCE, REVENUE & TRANSFERS		1,406,380	1,405,802	4,603,185	927,668	927,668	927,668
300.00	Property Taxes	6	(6)		-	-	-
	TOTAL REVENUE AVAILABLE	1,406,386	1,405,796	4,603,185	927,668	927,668	927,668
	Less Expenditures	585	5,419	3,675,517			
	BALANCE FORWARD	1,405,801	1,400,377	927,668			

LINCOLN
Budget Worksheet 2024/2025
(0800) SPECIAL ROADS

705-00	SPECIAL ROAD FUND	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Capital Outlay				
5-1211	Bridges			$3,668,422.80	$927,668.00
5-1400	Misc. Capital Outlays	$585.00	$5,419.38	$7,094.08	$0.00
	CAPITAL OUTLAY TOTAL	$585.00	$5,419.38	$3,675,516.88	$927,668.00
	TOTAL EXPENDITURES	$585.00	$5,419.38	$3,675,516.88	$927,668.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
0802	**ROAD IMPROVEMENT FUND**				Fund	0800	ROAD IMPROVE
271.00	Net Fund Balance, 7-1	169,206	67,779	67,779	67,779	67,779	67,779
	LOCAL REVENUE						
304.00	Bond Proceeds	-		-		-	-
540.01	Miscellaneous / tax interest	-	-			-	-
	Subtotal	-	-	-	-	-	-
	TOTAL REVENUES	-	-	-	-	-	-
	TRANSFERS						
590.01	Inter-fund transfers		-	-	-	-	-
	Total Transfers	-	-	-	-	-	-
TOTAL BALANCE, REVENUE & TRANSFERS		169,206	67,779	67,779	67,779	67,779	67,779
300.00	Property Taxes				-	-	-
	TOTAL REVENUE AVAILABLE	169,206	67,779	67,779	67,779	67,779	67,779
	Less Expenditures	101,427	-	-			
	BALANCE FORWARD	67,779	67,779	67,779			

LINCOLN
Budget Worksheet 2024/2025
(0802) ROAD IMPROVEMENT FUND

704-00 **Road Improvement Fund**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
Capital Outlay					
5-1212	Misc. Road Project Contracts	$101,427.27			$67,779.00
	CAPITAL OUTLAY TOTAL	$101,427.27	$0.00	$0.00	$67,779.00
	TOTAL EXPENDITURES	$101,427.27	$0.00	$0.00	$67,779.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
0985	**CHILD SUPPORT INCENTIVE**				Fund	985	CHILD SUPP INC
271.00	Net fund balance, 7-1	80,185	86,681	99,118	82,870	82,870	82,870
	FEDERAL REVENUE						
331.04	Child Support Incent - Co Attny	42,198	49,931	85,267	71,130	71,130	71,130
		42,198	49,931	85,267	71,130	71,130	71,130
	FEES and OTHER LOCAL REVENUE						
540.01	Miscellaneous	-				-	-
	Subtotal	-	-	-	-	-	-
	TOTAL REVENUES	42,198	49,931	85,267	71,130	71,130	71,130
	TRANSFERS						
590.01	Inter-fund transfers	-	-	-		-	-
TOTAL BALANCE, REVENUES & TRANSFERS		122,383	136,612	184,385	154,000	154,000	154,000
300.00	TOTAL PROPERTY TAXES				-	-	-
	TOTAL REVENUE AVAILABLE	122,383	136,612	184,385	154,000	154,000	154,000
	Less: Expenditures	35,702	37,494	101,515			
	Balance Forward	86,681	99,118	82,870			

LINCOLN
Budget Worksheet 2024/2025
(0985) CHILD SUPPORT INC.

662-00 **CHILD SUPPORT INCENTIVE**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
Personal Services					
1-0203	Overtime/Special		$164.51	$282.85	$1,000.00
1-0502	Holiday Pay		$697.04		$3,000.00
1-0801	Workman's Comp				
1-0803	Group Insurance	$18.02	$11,957.29	$18,072.95	$15,000.00
1-0808	Cash In Lieu			$2,400.00	$85,000.00
1-9900	Misc. Personal Services	$34,567.55	$24,674.83	$80,758.99	
	PERSONAL SERVICES TOTAL	$34,585.57	$37,493.67	$101,514.79	$104,000.00
Operating Expenses					
2-9900	Misc. Operating Expenses	$1,116.00			$50,000.00
	OPERATING EXPENSES TOTAL	$1,116.00	$0.00	$0.00	$50,000.00
Supplies and Materials					
3-9900	Misc. Operating Expenses				
	SUPPLIES AND MATERIALS TOTAL	$0.00	$0.00	$0.00	$0.00
Equipment Rental					
4-9900	Misc. Equipment Rentals				
	EQUIPMENT RENTAL TOTAL	$0.00	$0.00	$0.00	$0.00
Capitol Outlay					
5-0990	Capital Outlay				
5-9900	Misc. Capital Outlay				
	CAPITOL OUTLAY	$0.00	$0.00	$0.00	$0.00

TOTAL EXPENDITURES	$35,701.57	$37,493.67	$101,514.79	$154,000.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
0990	**LODGING TAX FUND**				Fund	0990	LODGING TAX
271.00	Net fund balance, 7-1	360,483	497,946	91,616	64,172	64,172	64,172
	LOCAL REVENUE						-
315.03	County Lodging Receipts	590,036	604,408	638,584	808,000	808,000	808,000
540.01	Miscellaneous receipts	87,203	-	-		-	-
		677,239	604,408	638,584	808,000	808,000	808,000
	TRANSFERS						
590.01	Inter-fund transfers - Lodging Impr Fund	342,000	100,000	-		-	-
TOTAL BALANCE, REVENUES & TRANSFERS		1,379,722	1,202,354	730,200	872,172	872,172	872,172
300.00	TOTAL PROPERTY TAXES	-	-	-	-	-	-
	TOTAL REVENUE AVAILABLE	1,379,722	1,202,354	730,200	872,172	872,172	872,172
	Less Expenditures	881,776	1,110,738	666,028			
	BALANCE FORWARD	497,946	91,616	64,172			
					-	-	-

LINCOLN
Budget Worksheet 2024/2025
(0990) LODGING TAX FUND

879-00	LODGING TAX FUND	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0203	Overtime/Special	$4,672.21	$240.00		
1-0302	Administrative Salary	$71,160.09	$2,947.50		
1-0305	Assistant Director Salary	$11,005.50			
1-0405	Support Staff	$135,676.33	$6,106.13		
1-0434	Part Time Employees	$10,973.92	$1,354.13		
1-0502	Holiday Pay	$6,673.12			
1-0800	Ins. Premium - Property				
1-0801	Workmen's Compensation Inc.	$21.00			
1-0803	Ins. Premium - Health	$45,125.40			
1-0804	Life Insurance	$61.25			
1-0808	Cash In Lieu	$6,000.00			
1-0809	Dental Insurance	$1,159.84			
1-0810	MASA Program	$437.50			
1-0900	Retirement	$16,838.86	$627.33		
1-1000	O.A.S.I., Social Security	$16,809.90	$814.57		
	PERSONAL SERVICES TOTAL	$326,614.92	$12,089.66	$0.00	$0.00
	Operating Expenses				
2-0100	Pro Postage Service	$8,933.67			
2-0200	Telephone Service	$8,115.86			
2-0501	Lights, Water & Sewer	$4,064.78			
2-0503	Heating Fuel	$1,424.29			
2-0601	Insurance - General Liability	$738.00			
2-1050	Licensing	$7,409.37			
2-1200	Office Equipment Repair				

2-1300	Building Repair	$3,415.85			
2-1600	Other Equipment Repair				
2-1701	Pro-Meals	$1,688.50			
2-1702	Pro-Lodging	$6,070.46			
2-1703	Pro - Travel Exp - Commerical	$5,577.94			
2-1704	Pro - Mileage Allowance	$1,054.60			
2-1705	Auto Purchase				
2-1801	Dues, Sub., Etc...	$24,643.81			
2-2000	Adm. Printing & Publishing				
2-2002	Pro Advertisements	$269,830.64			
2-2906	Adminitrative Continuing Education	$1,125.62			
2-5013	Grant Operating Expenses	$12,043.80			
2-6010	Promotional Items				
2-6020	Pro-Trade Shows Registration	$8,112.41			
2-6030	Pro-Attraction Brochures				
2-6070	Pro - New Projects	$12,519.07			
2-6071	Sports Commission	$16,764.90			
2-9900	Operating expenses		$1,098,648.02	$666,028.29	$872,172.00
	OPERATING EXPENSES TOTAL	$393,533.57	$1,098,648.02	$666,028.29	$872,172.00

Supplies and Materials

3-0101	Office Supplies	$23,159.12			
3-0114	Misc. Sales	$24,716.88		$214.00	
	SUPPLIES AND MATERIALS TOTAL	$47,876.00	$0.00	$214.00	$0.00

Equipment Rental

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

Capital Outlay

5-0106	Contributions				
5-0301	Auto Purchase				

5-0500	New Equipment	$1,926.00			
5-2510	Reserve				
	CAPITOL OUTLAY TOTAL	$1,926.00	$0.00	$0.00	$0.00
	TOTAL EXPENDITURES	$881,775.94	$1,110,737.68	$666,242.29	$872,172.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
0995	**LODGING IMPROVEMENT FUND**				Fund	0995	LODGING IMPR
271.00	Net fund balance, 7-1	559,028	775,651	91,616	64,172	64,172	64,172
	LOCAL REVENUE						
315.03	County Lodging Receipts	590,036	604,308	638,584	808,000	808,000	808,000
		590,036	604,308	638,584	808,000	808,000	808,000
	TRANSFERS						
590.01	Inter-fund transfers	-	-	-	-	-	-
TOTAL BALANCE, REVENUES & TRANSFERS		1,149,064	1,379,959	730,200	872,172	872,172	872,172
300.00	TOTAL PROPERTY TAXES	-	-	-	-	-	-
	TOTAL REVENUE AVAILABLE	1,149,064	1,379,959	730,200	872,172	872,172	872,172
	Less Expenditures	373,413	1,288,343	666,028			
	BALANCE FORWARD	775,651	91,616	64,172			
					-	-	-

LINCOLN
Budget Worksheet 2024/2025
(0990) LODGING

995-00	LODGING-IMPROVEMENT	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
	Operating Expenses				
2-1801	Dues, Sub., Etc...				
2-9900	Operating Expenses		$1,188,343.00	$666,028.22	$872,172.00
	OPERATING EXPENSES TOTAL	$0.00	$1,188,343.00	$666,028.22	$872,172.00
	Capital Outlay				
5-0106	Contributions				
5-0107	Pledged Contributions	$31,413.00			
5-0108	Multi-Year Pledges Contributions				
5-0220	Building Improvements				
5-0264	Event Center				
5-0331	Grant				
5-2510	Reserve				
	CAPITOL OUTLAY TOTAL	$31,413.00	$0.00	$0.00	$0.00
	Transfers				
7-0200	Transfer to Lodging Fund	$342,000.00	$100,000.00		
	TRANSFER TOTAL	$342,000.00	$100,000.00	$0.00	$0.00
	TOTAL EXPENDITURES	$373,413.00	$1,288,343.00	$666,028.22	$872,172.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
1150	**MODERNIZATION & PRESERVATION FUND**				Fund	1150	MOD & PRES
271.00	Net fund balance, 7-1	79,704	83,690	67,409	50,525	50,525	50,525
	LOCAL REVENUE						
394.01	Recording Fees - Deeds Share	28,083	18,647	21,771	69,475	69,475	69,475
540.01	Miscellaneous receipts		-			-	-
		28,083	18,647	21,771	69,475	69,475	69,475
	TRANSFERS						
590.01	Inter-fund transfers	-	-	-	-	-	-
TOTAL BALANCE, REVENUES & TRANSFERS		107,787	102,337	89,180	120,000	120,000	120,000
300.00	TOTAL PROPERTY TAXES	-	-	-	-	-	-
	TOTAL REVENUE AVAILABLE	107,787	102,337	89,180	120,000	120,000	120,000
	Less Expenditures	24,097	34,928	38,655			
	BALANCE FORWARD	83,690	67,409	50,525			
					-	-	-

LINCOLN
Budget Worksheet 2024/2025
(1150) MODERNIZATION PRESERVATION

604-00	MODERNIZATION & PRESERVATION FUND	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Operating Expenses				
2-9900	Misc. Expenses	$24,097.02	$34,927.77	$38,654.70	$120,000.00
	OPERATING EXPENSES TOTAL	$24,097.02	$34,927.77	$38,654.70	$120,000.00
	TOTAL EXPENDITURES	$24,097.02	$34,927.77	$38,654.70	$120,000.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
1275	**SELF FUNDED INSURANCE FUND**				Fund	1,275	SELF FUND INS
271.00	Net Fund Balance, 7-1	174,893	114,483	115,568	30,131	30,131	30,131
	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	14	4	3		-	-
353.01	In-lieu of tax-57/prior					-	-
353.02	In-lieu of tax-5%					-	-
540.01	Misc receipts	266	1,919	3,580	2,869	2,869	2,869
	Subtotal	280	1,923	3,583	2,869	2,869	2,869
	TOTAL REVENUES	280	1,923	3,583	2,869	2,869	2,869
	TRANSFERS						
590.02	Inter-fund transfers - General Fund	85,000	148,000	48,000	230,000	230,000	230,000
TOTAL BALANCE, REVENUES & TRANSFERS		260,173	264,406	167,151	263,000	263,000	263,000
300.00	TOTAL PROPERTY TAXES	78	7	8	-	-	-
	TOTAL REVENUES AVAILABLE	260,251	264,413	167,159	263,000	263,000	263,000
	Less Expenditures	145,768	148,845	137,028			
	BALANCE FORWARD	114,483	115,568	30,131			

LINCOLN
Budget Worksheet 2024/2025
(1275) SELF FUNDED INS

616-00	SELF FUNDED INSURANCE FUND	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Operating Expenses				
2-2506	Admistration Fees	$12,278.50	$10,598.50	$10,172.50	$13,000.00
2-5000	Health Costs Deductible	$133,489.52	$138,246.25	$126,855.14	$155,000.00
	OPERATING EXPENSES TOTAL	$145,768.02	$148,844.75	$137,027.64	$168,000.00
	Capital Outlay				
5-2510	Reserve				$95,000.00
	SUPPLIES AND MATERIALS TOTAL	$0.00	$0.00	$0.00	$95,000.00
	Transfers				
7-0200	Transfer to Inheritance				$0.00
	TRANSFER TOTAL	$0.00	$0.00	$0.00	$0.00
	TOTAL EXPENDITURES	$145,768.02	$148,844.75	$137,027.64	$263,000.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
1900	**VETERANS AID FUND**				Fund	1900	VETERANS AID
271.00	Net fund balance, 7-1	45,677	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	8				-	-
	Subtotal	8	-	-	-	-	-
	TOTAL REVUNUES	8	-	-	-	-	-
	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 2024/2025
(1900) VETERANS AID FUND

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
801-00	**VETERANS AID FUND**				
	Operating Expenses				
2-3050	Veterans Aid Service				$45,685.00
	OPERATING EXPENSES TOTAL	$0.00	$0.00	$0.00	$45,685.00
	TOTAL EXPENDITURES	$0.00	$0.00	$0.00	$45,685.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
2360	**DRUG LAW ENFORCEMENT**				Fund	2360	DRUG LAW ENF
271.00	Net fund balance, 7-1	13,162	15,245	12,769	13,077	13,077	13,077
	LOCAL REVENUE						
475.03	Proceeds confiscated articles	-				-	-
475.04	Drug Law Enf. Rev Attorney	2,138	2,138	1,306		-	-
475.05	Drug Law Enf. Rev-Sheriff	-			100,000	100,000	100,000
510.01	Interest on Investments	-				-	-
540.01	Miscellaneous	-			11,923	11,923	11,923
		2,138	2,138	1,306	111,923	111,923	111,923
	TRANSFERS						
590.01	From - Inheritance			-		-	-
TOTAL BALANCE, REVENUES & TRANSFERS		15,300	17,383	14,075	125,000	125,000	125,000
300.00	TOTAL PROPERTY TAXES				-	-	-
	TOTAL REVENUE AVAILABLE	15,300	17,383	14,075	125,000	125,000	125,000
	Less Expenditures	55	4,614	998			
	BALANCE FORWARD	15,245	12,769	13,077			
					-	-	-

LINCOLN
Budget Worksheet 2024/2025
(2360) COUNTY DRUG LAW ENFORCEMENT

652-00	COUNTY DRUG LAW ENFORCEMENT	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Operating Expenses				
2-9900	Misc Operating Expense	$54.99	$4,613.74	$998.22	$75,000.00
	OPERATING EXPENSES TOTAL	$54.99	$4,613.74	$998.22	$75,000.00
	Supplies and Materials				
3-9900	Misc Supplies				$25,000.00
	SUPPLIES AND MATERIALS TOTAL	$0.00	$0.00	$0.00	$25,000.00
	Capital Outlay				
5-9900	Misc Capital Outlay				$25,000.00
	CAPITAL OUTLAY	$0.00	$0.00	$0.00	$25,000.00
	TOTAL EXPENDITURES	$54.99	$4,613.74	$998.22	$125,000.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
2410	**FEDERAL FORFEITURE FUND**				Fund	2410	FED FORFEIT
271.00	Net fund balance, 7-1	12,134	12,134	12,134	12,134	12,134	12,134
	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			
					-	-	-

LINCOLN
Budget Worksheet 2024/2025
(2410) FEDERAL FORFEITURE/SHERIFF

651-00	FEDERAL FORFEITURE/SHERIFF	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Operating Expenses				
2-9900	Federal Forfeiture Fund-Sheriff				$87,500.00
	OPERATING EXPENSES TOTAL	$0.00	$0.00	$0.00	$87,500.00
	TOTAL EXPENDITURES	$0.00	$0.00	$0.00	$87,500.00

LINCOLN
Budget Worksheet 2024/2025
(2410) FEDERAL FORFEITURE/ATTORNEY

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
652-00	**FEDERAL FORFEITURE-ATTORNEY**				
	Operating Expenses				
2-9900	Misc. Operating Expense				$87,500.00
	OPERATING EXPENSES TOTAL	$0.00	$0.00	$0.00	$87,500.00
	TOTAL EXPENDITURES	$0.00	$0.00	$0.00	$87,500.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
2580	**COVID AMERICAN RESCUE PLAN**				Fund	2,580	COVID AMER RES
271.00	Net fund balance, 7-1	3,390,817	6,652,780	976,535	366,678	366,678	366,678
	STATE REVENUE						
339.25	COVID American Rescue Plan	3,390,818	-		-	-	-
	Subtotal	3,390,818	-	-	-	-	-
	TOTAL REVENUE	3,390,818	-	-	-	-	-
	TRANSFERS						
590.02	Interfund Transfers	-	-	-		-	-
TOTAL BALANCE, REVENUES & TRANSFERS		6,781,635	6,652,780	976,535	366,678	366,678	366,678
	Less Expenditures	128,855	5,676,245	609,857			
	BALANCE FORWARD	6,652,780	976,535	366,678			

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LINCOLN
Budget Worksheet 2024/2025
9900 ARPA FUND

971-00	ARPA Fund	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Operating Expenses				
2-9900	ARPA Grant Expenditures	$128,854.58	$5,676,244.63	$609,856.93	$366,678.00
	OPERATING EXPENSES TOTAL	$128,854.58	$5,676,244.63	$609,856.93	$366,678.00
	TOTAL EXPENDITURES	$128,854.58	$5,676,244.63	$609,856.93	$366,678.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
2700	**INHERITANCE TAX**				Fund	2700	INHERITANCE
271.00	Net fund balance, 7-1	5,108,623	5,274,747	6,476,563	6,031,307	6,031,307	6,031,307
	STATE REVENUE						
	LOCAL REVENUE						
310.01	Inheritance taxes	1,435,121	1,978,508	787,174		-	-
310.02	Interest on inherit. tax	5,663	3,868	12,292	10,000	10,000	10,000
540301	Miscellaneous	60,000				-	-
	Subtotal	1,500,784	1,982,376	799,466	10,000	10,000	10,000
	TOTAL REVENUE	1,500,784	1,982,376	799,466	10,000	10,000	10,000
	TRANSFERS						
590.02	Transfer from -					-	-
		-	-	-	-	-	-
TOTAL BALANCE, REVENUES & TRANSFERS		6,609,407	7,257,123	7,276,029	6,041,307	6,041,307	6,041,307
	Less Expenditures	1,334,660	780,560	1,244,722			
	BALANCE FORWARD	5,274,747	6,476,563	6,031,307			

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LINCOLN
Budget Worksheet 2024/2025
(2700) INHERITANCE TAX

982-00 **INHERITANCE TAX FUND**

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
Personal Services					
1-1301	Misc General Fund Transfer				$0.00
	PERSONAL SERVICES TOTAL	$0.00	$0.00	$0.00	$0.00
Operating Expenses					
2-2511	Inheritance Refunds	$517,214.42	$559.64	$64,721.55	$500,000.00
2-9900	Misc Expenses	$307,265.13			$511,307.00
	OPERATING EXPENSES TOTAL	$824,479.55	$559.64	$64,721.55	$1,011,307.00
Capital Outlay					
5-0101	Right of Way Purchase				$0.00
5-0307	Road Equipment				$0.00
5-0308	Sheriff Vehicles				$0.00
5-2510	Misc Capital Outlay	$10,180.22	$780,000.00		$930,000.00
	CAPITAL OUTLAY TOTAL	$10,180.22	$780,000.00	$0.00	$930,000.00
Transfers					
7-0100	Inter-Fund Tsfr - Juvenile Fund	$20,000.00			$0.00
7-0200	Inter-Fund Tsfr - Institution				$0.00
7-0300	Inter-Fund Tsfr - County Roads			$780,000.00	$780,000.00
7-0500	Inter-Fund Tsfr - General Fund	$480,000.00		$400,000.00	$1,620,000.00
	TRANSFER TOTAL	$500,000.00	$0.00	$1,180,000.00	$2,400,000.00
	TOTAL EXPENDITURES	$1,334,659.77	$780,559.64	$1,244,721.55	$4,341,307.00
	NECESSARY CASH RESERVE				$1,700,000.00
	TOTAL REQUIREMENTS				$6,041,307.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
2850	**KENO LOTTERY**				Fund	2850	KENO LOTTERY
271.00	Net fund balance, 7-1	470,079	416,723	483,480	549,777	549,777	549,777
	LOCAL REVENUE						
320.01	Keno lottery receipts	70,540	63,746	59,786	60,000	60,000	60,000
320.02	Interest on keno lottery	1,199	3,011	6,611		-	-
	Subtotal	71,739	66,757	66,397	60,000	60,000	60,000
	TOTAL REVENUE	71,739	66,757	66,397	60,000	60,000	60,000
	TRANSFERS						
590.02	Interfund Transfers	-	-	-		-	-
TOTAL BALANCE, REVENUES & TRANSFERS		541,818	483,480	549,877	609,777	609,777	609,777
	Less Expenditures	125,095	-	100			
	BALANCE FORWARD	416,723	483,480	549,777			

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LINCOLN
Budget Worksheet 2024/2025
(2850) KENO LOTTERY

920-00	KENO LOTTERY	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Operating Expenses				
2-9900	Miscellaneous	$100.00		$100.00	$3,000.00
	OPERATING EXPENSES TOTAL	$100.00	$0.00	$100.00	$3,000.00
	Capital Outlay				
5-1211	Bridges	$124,995.00			$581,777.00
5-2002	Courthouse Parking Study				$25,000.00
	CAPITAL OUTLAY TOTAL	$124,995.00	$0.00	$0.00	$606,777.00
	TOTAL EXPENDITURES	$125,095.00	$0.00	$100.00	$609,777.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
2970	**JUVENILE FACILITY**				Fund	2970	JUVENILE FAC
271.00	Net fund balance, 7-1	10,934	17,472	10,852	10,852	10,852	10,852
	STATE REVENUE						
340.01	State grant	-	-	-	-	-	-
	LOCAL REVENUE						
350.01	City match	-	-	-		-	-
365.01	Miscellaneous reimbursements					-	-
536.01	Retirement refund county share					-	-
540.01	Miscellaneous	-				-	-
		-	-	-	-	-	-
	TRANSFERS						
590.02	From - Inheritance	20,000				-	-
590.02	Interfund Transfers			-			
TOTAL BALANCE, REVENUES & TRANSFERS		30,934	17,472	10,852	10,852	10,852	10,852
300.00	TOTAL PROPERTY TAXES				-	-	-
	TOTAL REVENUE AVAILABLE	30,934	17,472	10,852	10,852	10,852	10,852
	Less Expenditures	13,462	6,620	-			
	BALANCE FORWARD	17,472	10,852	10,852			
		-					

LINCOLN
Budget Worksheet 2024/2025
2970 JUVENILE FACILITY

676-00	JUVENILE FACILITY	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-1400	Misc. Personal Services (3B 1&2)	$13,462.09	$6,620.46		$5,852.00
	PERSONAL SERVICES TOTAL	$13,462.09	$6,620.46	$0.00	$5,852.00
	Operating Expenses				
2-2501	Contract				$5,000.00
2-9900	Misc/Transfer of JUV Funds				
	OPERATING EXPENSES TOTAL	$0.00	$0.00	$0.00	$5,000.00
	TOTAL EXPENDITURES	$13,462.09	$6,620.46	$0.00	$10,852.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
3300	**JAIL BOND FUND**				Fund	3300	JAIL BOND
271.00	Net Fund Balance, 7-1	1,683,810	2,229,895	2,376,961	2,183,503	2,183,503	2,183,503
	STATE REVENUE						
344.01	Homestead exemption	42,008	41,213	37,899			
344-05	Property tax credit	165,196	127,750	120,177			
344310-12	Personal Property Tax						
345.03	Airline distribution					-	-
346.02	Carline distribution	9,855	5,885	5,583	5,500	5,500	5,500
346.01	Pro-rate motor vehicle	5,188	3,404	3,539	3,200	3,200	3,200
	--						
	Subtotal	222,247	178,252	167,198	8,700	8,700	8,700
	LOCAL REVENUE						
304.00	Motor vehicle tax					-	-
306.00	Interest on Taxes	5,514	4,519	3,602		-	-
353.01	In lieu of tax-57/prior					-	-
353.02	In lieu of tax-5%	5,682	4,499	3,436	3,500	3,500	3,500
353.03	In lieu of tax-Housing Auth	1,479	1,151	1,086		-	-
510.01	Interest income	667	17,279	39,048		-	-
520.01	Proceeds from sale of new bonds	4,489,650				-	-
540.01	Miscellaneous	2,071	(31)			-	-
	Subtotal	4,505,063	27,417	47,172	3,500	3,500	3,500
	TOTAL REVENUES	4,727,310	205,669	214,370	12,200	12,200	12,200
	TOTAL BALANCE, REVENUE & TRANSFERS	6,411,120	2,435,564	2,591,331	2,195,703	2,195,703	2,195,703
300.00	Property Taxes	2,365,612	1,988,145	1,639,655	1,500,000	1,500,000	1,500,000
	TOTAL REVENUE AVAILABLE	8,776,732	4,423,709	4,230,986	3,695,703	3,695,703	3,695,703
	Less Expenditures	6,546,837	2,046,748	2,047,483			
	BALANCE FORWARD	2,229,895	2,376,961	2,183,503			

LINCOLN
Budget Worksheet 2024/2025
3300 JAIL BOND FUND

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
654-00	**JAIL BOND FUND**				
	Operating Expenses				
2-1801	Dues Sub Registration	$1,000.00	$1,200.00	$1,200.00	$1,500.00
	OPERATING EXPENSES TOTAL	$1,000.00	$1,200.00	$1,200.00	$1,500.00
	Debt Servicing				
6-0100	Principal Payments 2022 Series	$530,000.00		$1,355,000.00	$565,000.00
6-0101	Future Requirements 2022 Series	$24,944.11	$385,000.00	$560,000.00	$971,497.00
6-0102	Principal Payments 2021 Series	$385,000.00	$555,000.00		$395,000.00
6-0103	Future Requirements 2021 Series				$673,571.00
6-0104	Principal Payments 2020 Series	$905,000.00	$930,000.00		$1,005,000.00
6-0105	Future Requirements 2020 Series				$0.00
6-0200	Interest Payments 2017 Series	$70,313.89	$69,835.00	$55,742.50	$49,271.00
6-0201	Interest Payments 2021 Series	$10,453.58	$8,312.50		$14,764.00
6-0202	Interest Payments 2020 Series	$130,450.00	$97,400.00	$75,540.00	$20,100.00
	DEBT SERVICING TOTAL	$2,056,161.58	$2,045,547.50	$2,046,282.50	$3,694,203.00
	BOND REFINANCING	$4,489,675.42			
	TOTAL EXPENDITURES	$6,546,837.00	$2,046,747.50	$2,047,482.50	$3,695,703.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
4600	**ROAD BOND FUND**				Fund	4600	ROAD BOND
271.00	Net Fund Balance, 7-1	676,052	754,397	728,578	639,793	639,793	639,793
	STATE REVENUE						
344.01	Homestead exemption	12,476	13,184	13,068			
344-05	Property tax credit	49,558	41,521	42,415			
344310-12	Personal Property Tax						
345.03	Carline distribution	3,017	1,879	1,937	-	-	-
346.01	Pro-rate motor vehicle	1,575	1,021	1,199	-	-	-
	--						
	Subtotal	66,626	57,605	58,619	-	-	-
	LOCAL REVENUE						
304.00	Motor vehicle tax					-	-
306.00	Interest on Taxes	1,794	1,371	1,181		-	-
353.01	In lieu of tax					-	-
353.02	In lieu of tax-5%	633	933	748	-	-	-
353.03	In lieu of tax-urban renewl	444				-	-
510.01	Interest income	321	6,998	12,299	79,707	79,707	79,707
540.01	Miscellaneous					-	-
	Subtotal	3,192	9,302	14,228	79,707	79,707	79,707
	TOTAL REVENUES	69,818	66,907	72,847	79,707	79,707	79,707
	TRANSFERS						
590.01	Inter-fund transfers	-	-	-	-	-	-
	Total Transfers	-	-	-	-	-	-
TOTAL BALANCE, REVENUE & TRANSFERS		745,870	821,304	801,425	719,500	719,500	719,500
300.00	Property Taxes	727,827	626,074	560,568	-	-	-
	TOTAL REVENUE AVAILABLE	1,473,697	1,447,378	1,361,993	719,500	719,500	719,500
	Less Expenditures	719,300	718,800	722,200			
	BALANCE FORWARD	754,397	728,578	639,793			

LINCOLN
Budget Worksheet 2024/2025
3700 ROAD BOND FUND

900-00	Road Bond Fund	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	DEBT SERVICING				
6-0100	Principal Payments	$665,700.00	$650,000.00	$680,000.00	$705,000.00
6-0101	Future Requirements				$0.00
6-0200	Interest Payments	$53,400.00	$68,400.00	$41,800.00	$14,100.00
	TOTAL	$719,100.00	$718,400.00	$721,800.00	$719,100.00
	OPERATING EXPENSES				
2-1801	Dues Sub Registration	$200.00	$400.00	$400.00	$400.00
	TOTAL	$200.00	$400.00	$400.00	$400.00
	TOTAL EXPENDITURES	$719,300.00	$718,800.00	$722,200.00	$719,500.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
4010	**HANDICAPPED ACCESSIBILITY FUND**				Fund	4010	HANDICAPPED AC
271.00	Net fund balance, 7-1	226,443	226,443	226,443	226,443	226,443	226,443
	LOCAL REVENUE						
353.02	In Lieu 5%	-	-	-	-	-	-
353.02	In Lieu NP Housing Auth	-	-	-		-	-
306.01	Interest on taxes		-			-	-
	Subtotal	-	-	-	-	-	-
	FEES AND OTHER LOCAL -						
540.01	Miscellaneous	-			-	-	-
	Subtotal	-	-	-	-	-	-
	TOTAL REVENUES	-	-	-	-	-	-
	TRANSFERS						
590.01	Inter-fund transfers					-	-
TOTAL BALANCE, REVENUES & TRANSFERS		226,443	226,443	226,443	226,443	226,443	226,443
300.00	TOTAL PROPERTY TAXES		-		-	-	-
	TOTAL REVENUE AVAILABLE	226,443	226,443	226,443	226,443	226,443	226,443
	Less Expenditures	-	-	-			
	BALANCE FORWARD	226,443	226,443	226,443			

LINCOLN

Budget Worksheet 2024/2025

4010 HANDICAPPED ACCESSIBILITY FUND

		Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
600-00	**HANDICAPPED ACCESSIBILITY**				
	Capital Outlay				
7-0200	Transfer to Building Fund				$226,443.00
	CAPITAL OUTLAY TOTAL	$0.00	$0.00	$0.00	$226,443.00
	TOTAL EXPENDITURES	$0.00	$0.00	$0.00	$226,443.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
4050	**BUILDING FUND**				Fund	4050	BUILDING
271.00	Net fund balance, 7-1	2,158,246	1,909,607	2,379,685	2,026,129	2,026,129	2,026,129
	STATE REVENUE						
341.6	State tax credit	-					
344.01	Homestead						
344.05	Property tax credit						
344.10-12	Personal Property Tax						
345.03	Airline distribution					-	-
346.02	Carline distribution	85			-	-	-
346.01	Pro-rate motor vehicle	27			-	-	-
	Subtotal	112	-	-	-	-	-
	LOCAL REVENUE						
304.00	Motor vehicle tax					-	-
305.00	Interest on Taxes	195	19	14	-	-	-
353.02	In lieu of tax-5%	-			-	-	-
353.03	In lieu of tax-Housing Auth	-				-	-
	Subtotal	195	19	14	-	-	-
	FEES and OTHER LOCAL REVENUE						
510.01	Interest on investments	3,202	24,269	52,481	-	-	-
540.01	Miscellaneous	-	500,000			-	-
	Subtotal	3,202	524,269	52,481	-	-	-
	TOTAL REVENUES	3,509	524,288	52,495	-	-	-
	TRANSFERS						
590.01	Inter-fund transfers - Handicapped		-	-	226,443	226,443	226,443
TOTAL BALANCE, REVENUES & TRANSFERS		2,161,755	2,433,895	2,432,180	2,252,572	2,252,572	2,252,572
300.00	TOTAL PROPERTY TAXES	25,143	20	41	-	-	-
	TOTAL REVENUE AVAILABLE	2,186,898	2,433,915	2,432,221	2,252,572	2,252,572	2,252,572
	Less Expenditures	277,291	54,230	406,092			
	BALANCE FORWARD	1,909,607	2,379,685	2,026,129			

LINCOLN
Budget Worksheet 2024/2025
4050 BUILDING FUND

980-00	BUILDING FUND	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Operating Expenses				
2-1300	Building Repair	$8,644.54		$1,330.31	$30,000.00
2-1301	Building Repair - Tuck Pointing				$0.00
2-1308	Courthouse Generator Maintenance				$5,000.00
2-2515	Contract Services				$20,000.00
2-4130	Pollution Cont-Backflow-Air Con Rep				$10,000.00
	OPERATING EXPENSES TOTAL	$8,644.54	$0.00	$1,330.31	$65,000.00
	Supplies and Materials				
3-0107	Plumbing			$81.28	$30,000.00
	SUPPLIES AND MATERIALS TOTAL	$0.00	$0.00	$81.28	$30,000.00
	Capital Outlay				
5-0200	Buildings	$53,096.99	$16,061.75	$106,218.75	$2,088,572.00
5-0201	Sheriff- Central Control /Cameras				$0.00
5-0202	Dist Ct Judges Remodel		$14,217.86	$3,565.00	$0.00
5-0203	County Phone System				$0.00
5-0215	Roof Repairs				$50,000.00
5-0220	Courthouse Fire Code				$0.00
5-0230	Courthouse Bathrooms - 2nd & 3rd Floor	$215,549.00	$23,950.01		$0.00
5-1100	Security Equipment				$0.00
5-1205	Probation Parking Lot				$0.00
5-1304	Generator for Courthouse			$164,056.30	$0.00
5-1305	Emergency Management Storage Facility			$130,840.03	$19,000.00
	OPERATING EXPENSES TOTAL	$268,645.99	$54,229.62	$404,680.08	$2,157,572.00
	TOTAL EXPENDITURES	$277,290.53	$54,229.62	$406,091.67	$2,252,572.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
4200	**JAIL BUILDING FUND**				Fund	4200	JAIL BUILDING
271.00	Net fund balance, 7-1	1,275,182	-	-	-	-	-
	FEES and OTHER LOCAL REVENUE						
510.01	Interest on investments	-	-	-		-	-
520.01	Proceeds from sale of bonds	-	-	-	-	-	-
590.1	Miscellaneous		-				
	TOTAL REVENUES	-	-	-	-	-	-
	TRANSFERS						
590.01	Inter-fund transfers	-	-	-		-	-
	TOTAL REVENUE AVAILABLE	1,275,182	-	-	-	-	-
	Less Expenditures	1,275,182	-	-			
	BALANCE FORWARD	-	-	-			

LINCOLN
Budget Worksheet 2024/2025
4200 JAIL BUILDING FUND

671-00	JAIL BUILDING FUND	Actual Expenses 2021-2022	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Adopted 2024-2025
	Personal Services				
1-0203	Part Time Employee				
1-0900	Retirement				
1-1000	Social Security				
	PERSONAL SERVICES TOTAL	$0.00	$0.00	$0.00	$0.00
	Capital Outlay				
2-2510	Misc. Capital Outlay	$400,850.20			
5-2510	Misc. Capital Outlay	$874,332.38			
	CAPITAL OUTLAY TOTAL	$1,275,182.58	$0.00	$0.00	$0.00
	TOTAL EXPENDITURES	$1,275,182.58	$0.00	$0.00	$0.00

Lincoln County, Nebraska
Summary of Significant Forecast Assumptions
June 30, 2025

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, 2025 was developed based on amounts approved by the governing body as an upper limit on expenditures.

Revenues – Ordinary revenues are based upon prior year amounts. The County has budgeted to receive funds through the RAISE grant program. No other significant new sources or significant increases are expected during the year.

Expenditures – Expenditures for the year ended June 30, 2025, 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 2024-2025 fiscal year.

Debt service – Bond payments for the year ended June 30, 2025 are based on the prescribed amortization schedules.

CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES

TAX YEAR 2024

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

To: COUNTY GENERAL

TAXABLE VALUE LOCATED IN THE COUNTY OF LINCOLN COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value	Real Growth Value a	Prior Year Total Real Property Valuation	Real Growth Percentage b
COUNTY GENERAL	County	$60,530,874	$6,235,855,059	$114,743,959	$5,434,422,562	2.11143%
SELF FUNDED INSURANCE	County	$60,530,874	$6,235,855,059	$114,743,959	$5,434,422,562	2.11143%
JAIL BOND FUND	County	$60,530,874	$6,235,855,059	$114,743,959	$5,434,422,562	2.11143%
COURTHOUSE BUILDING	County	$60,530,874	$6,235,855,059	$114,743,959	$5,434,422,562	2.11143%
COUNTY ROADS FUND	County	$60,530,874	$6,235,855,059	$114,743,959	$5,434,422,562	2.11143%

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

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

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

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

Julie Stenger

(signature of county assessor)

08/13/2024

(date)

CC: County Clerk, Lincoln County, NE County

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

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

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



September 23, 2024
North Platte, Nebraska

Regular board meeting (#3) of the Lincoln County Board of Commissioners. Present were Commissioners Joe Hewgley, Micaela Wuehler, Chris Bruns, Jerry Woodruff and Deputy County Clerk, Nicole Fisher. Kent Weems was absent.

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

Motion by Woodruff, seconded by Wuehler to adopt Resolution No. 2024-08 to approve the 2024/2025 fiscal year Lincoln County, Nebraska budget. Upon roll call vote Hewgley, Wuehler, Bruns and Woodruff voted “aye”. Nays, none. Weems absent.

Motion by Wuehler, seconded by Woodruff to adopt Resolution No. 2024-09 setting the final tax request at a different amount than the prior year tax request. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted “aye”. Nays, none. Weems absent.

Motion by Bruns, seconded by Woodruff to approve the official budget message for the 2024/2025 Lincoln County budget. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted “aye”. Nays, none. Weems absent.

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

Advance notice and the agenda for the September 23, 2024, 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 20, 2024; and was also emailed to the media on September 20, 2024.

The agenda for the meetings to be held on Monday, September 30, 2024, 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.

Nicole J. Fisher
Lincoln County Deputy Clerk

Information is to be returned to Lincoln County Assessor:
stengejj@lincolncountyne.gov

Joint Public Hearing Information

Please complete and return this form to the County Assessor

This information is needed to create the postcard needed for the Joint Public Hearing
Pursuant to Nebraska State Statute §77-1633

Political Subdivision Contact Information

Political Subdivision Name	
Contact Name	
Contact Phone Number	
Contact Email	
County Where Subdivision is Headquartered	
Location of Joint Public Hearing	
Date of Hearing	
Time of Hearing	
Phone Number for Publication and Postcard	

Valuation

Current Valuation	
Prior Valuation	

Taxation

For schools, *DO Not include BONDS* in the prior and actual property tax request.

Prior Year Property Tax Request (Line 1)	
2024-2025 ACTUAL Property Tax Request (Line 7)	

☐ We **ARE NOT** required to participate in the joint public hearing

☐ We **ARE** required to participate in the joint public hearing

Please Provide your Tax Rate:	

*(Do **NOT** include school bonds)*

Signature _____ Date _____

Date received by the Assessor _____

COPY

RESOLUTION NO. 2024 - 06

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**	**.004971**
	Special Bldg Levy not to exceed	**.003480**
	Total Levy	**.008451**
Sutherland Hospital District	**General Fund Levy not to exceed**	**.007202**
Ashgrove-Wellfleet Cemetery	**General Fund Levy not to exceed**	**.029342**
Brady Cemetery	**General Fund Levy not to exceed**	**.029342**
Dickens Cemetery	**General Fund Levy not to exceed**	**.029342**
Garfield Cemetery	**General Fund Levy not to exceed**	**.029342**
Gaslin Cemetery	**General Fund Levy not to exceed**	**.029342**
Miriam Cemetery	**General Fund Levy not to exceed**	**.029342**
Morning View Cemetery	**General Fund Levy not to exceed**	**.029342**
Peckham Cemetery	**General Fund Levy not to exceed**	**.029342**
Plainview Cemetery	**General Fund Levy not to exceed**	**.029342**
Riverside Cemetery	**General Fund Levy not to exceed**	**.029342**
	Water Replacement not to exceed	**.000277**
	Sinking Fund Levy not to exceed	**.000277**
	Total Levy	**.003048**
Sutherland Cemetery	**General Fund Levy not to exceed**	**.029342**

Brady Fire District	**General Fund Levy**	**.030000**
Hershey Fire District	**General Fund Levy**	**.030000**
Maxwell Fire District	**General Fund Levy**	**.030000**
Maywood- Wellfleet Fire District	**General Fund Levy**	**.030000**
North Platte Rural Fire District	**General Fund Levy**	**.030000**
Sutherland Fire District	**General Fund Levy**	**.030000**
Wallace Fire District	**General Fund Levy**	**.030000**

COPY

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 26th day of August, 2024.

Lincoln County, Nebraska
Board of Commissioners

Joseph Hewgley, Chairman

Kent Weems

Micaela Wuehler

Chris Bruns

Jerry Woodruff

Attest:

Rebecca J. Rossell
Lincoln County Clerk

COUNTY CLERK
SEAL
LINCOLN COUNTY, NEBRASKA

POLITICAL SUBDIVISION LEVIES
2024/2025
ATTACHMENT "A"

SUBDIVISION	TAX REQUEST	Budget Request	VALUATION	LEVY AMOUNT	TOTAL LEVY AMOUNT	Request Totals
Ag Society	General	$ 310,000.00	6,235,855,060	0.004971		$ 309,984.36
	Special Building Fund	$ 217,000.00	6,235,855,060	0.003480		$ 217,007.76
	Total Budget Request	$ 527,000.00			0.008451	$ 526,992.12
City of North Platte	General		2,095,541,364	0.000000		$ -
	Bond		2,095,541,364	0.000000		$ -
	Police/Fire		2,095,541,364	0.000000		$ -
	Total Budget Request	$ -			0.000000	$ -
Airport Authority	General		2,095,541,364	0.000000		$ -
	Bond		2,095,541,364	0.000000		$ -
	Total Budget Request	$ -			0.000000	$ -
HOSPITAL DISTRICT						
Sutherland	General	$ 33,150.00	460,284,869	0.007202	0.007202	$ 33,149.72
NATURAL RESOURCE DISTRICT						
Twin Platte						
Arthur			284,737,263			
Keith						
Lincoln			5,522,750,141			
McPherson			258,812,087			
Total Valuation	*General Budget Request*		6,066,299,491	0.000000	0.000000	$ -
LINCOLN COUNTY						
	General Fund		6,235,855,059	0.000000		$ -
	Road Bond Fund		6235855059.000000	0.000000		$ -
	Self Funded Insurance		6,235,855,059	0.000000		#REF!
	Jail Bond Fund		6,235,855,059	0.000000		$ -
	Building Fund		6,235,855,059	0.000000		$ -
	Total Budget Request	$ -			0.000000	#REF!
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!

COPY

POLITICAL SUBDIVISION LEVIES
2024/2025
ATTACHMENT "A"

SUBDIVISION	TAX REQUEST	Budget Request	VALUATION	LEVY AMOUNT	TOTAL LEVY AMOUNT	Request Totals
CEMETERY DISTRICTS						
Ashgrove-Wellfleet	*General Budget Request*	$ 8,500.00	249,762,621	0.003403	0.003403	$ 8,499.42
Brady	*General Budget Request*	$ 6,700.00	172,668,628	0.003880	0.003880	$ 6,699.54
Dickens	*General Budget Request*	$ 1,988.00	123,427,371	0.001611	0.001611	$ 1,988.41
Garfield	*General Budget Request*	$ 1,518.00	52,177,020	0.002909	0.002909	$ 1,517.83
Gaslin	*General Budget Request*	$ 3,070.00	154,915,450	0.001982	0.001982	$ 3,070.42
Miriam	*General Budget Request*	$ 2,970.00	61,202,275	0.004853	0.004853	$ 2,970.15
Morning View						
Hayes	*General Budget Request*	$ 73,700.00	7,113,259			
Lincoln			244,060,004			
Total Valuation			251,173,263	0.029342	0.029342	$ 73,699.26
Peckham						
Dawson			49,208,626			
Lincoln			69,141,292			
Total Valuation	*General Budget Request*	$ 3,210.00	118,349,918	0.002712	0.002712	$ 3,209.65
Plainview	*General Budget Request*	$ 6,000.00	262,444,787	0.002286	0.002286	$ 5,999.49
Riverside	General	$ 9,180.00	368,112,385	0.002494		$ 9,180.72
	Sinking Fund	$ 1,020.00	368,112,385	0.000277		$ 1,019.67
	Water Replacement	$ 1,020.00	368,112,385	0.000277		$ 1,019.67
	Total Budget Request	$ 11,220.00		#DIV/0!	0.003048	$ 11,220.07
Sutherland	*General Budget Request*	$ 25,959.00	441,828,614	0.005875	0.005875	$ 25,957.43

COPY

POLITICAL SUBDIVISION LEVIES
2024/2025
ATTACHMENT "A"

SUBDIVISION	TAX REQUEST	Budget Request	VALUATION	LEVY AMOUNT	TOTAL LEVY AMOUNT	Request Totals
Rural Fire Districts						
Brady Fire						
Custer			2,037,022	0.030000		$ -
Lincoln			358,527,643			
Hershey			486,175,028	0.030000	0.030000	$ 145,852.51
Maxwell Fire			314,977,291	0.030000	0.030000	$ 94,493.19
Maywood/Wellfleet						
Frontier			200,301,235			
Lincoln			238,996,589			
				0.030000	0.030000	$ -
North Platte Fire			1,270,402,317	0.030000	0.030000	$ 381,120.70
Sutherland			474,673,640	0.030000	0.030000	$ 142,402.09
Wallace						
Hayes			16,683,302			
Lincoln			478,043,066			
				0.030000	0.030000	$ -

RESOLUTION 2024-09

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, a special public hearing was held as required by law to hear and consider comments concerning the property tax request:

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

1. **The 2024-2025 property tax request be set at $17,228,479.**
2. **The total assessed value of property differs from last year's total assessed value by an increase of 4.08%.**
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 .265440 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 .276281 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 from last year's budget by 13.32%.**

Motion by Wuehler **, seconded by** Woodruff **to adopt Resolution No. 2024 -09.** 4 **Yes** 0 **No** 0 **Abstain** 1 **Absent**

Dated this 23th day of September 2024.

Joe Hewgley, Chairman

Kent Weems

Micaela Wuehler

Chris Bruns

Jerry Woodruff

Attest:

Nicole J Fisher
Lincoln County Deputy Clerk

THE NORTH PLATTE TELEGRAPH

Account Number: 1037718

Date: September 19, 2024

E-mail

Advertising Affidavit

MCCHESNEY, MARTIN, SAGEHORN
PO BOX 1269
NORTH PLATTE, NE 69103

Date	Category	Description	Ad Size	Total Cost
9/19/2024	Legal Notices	BUDGET HEARING	3 x 5.50 IN	269.98

Published by

the North Platte Telegraph

I, (the undersigned) an authorized representative of the **North Platte Telegraph**, a newspaper published in **North Platte, NE**, do certify that the annexed notice

BUDGET HEARING

was published in said newspaper on the following dates:

09/19/2024

The first insertion being given ... **9/19/2024**

Newspaper reference: **0000417968-01**

Cols: 3.00 **ad width:** 4.96 **ad depth:** 5.50

Sworn to and subscribed before me this **Thursday, September 19, 2024**

Brenda Bruce

Billing Representative

Sharon R. Carr

Notary Public

SHARON R. CARR NOTARY PUBLIC COMMONWEALTH OF VIRGINIA REGISTRATION # 329549 COMMISSION EXPIRES 07-31-2025

State of Virginia
County of Hanover
My Commission expires

THIS IS NOT A BILL. PLEASE PAY FROM INVOICE. THANK YOU

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 23rd day of September, 2024 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 2022-2023 (1)	Actual Disbursements 2023-2024 (2)	Proposed Budget of Disbursements 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
GENERAL	21,505,456	22,722,837	26,817,974	1,125,000	12,214,495	15,728,479
County Roads	5,486,899	10,890,052	8,681,650	250,000	8,931,650	-
Federal Buyback Program Fund	16,561	89,358	3,724,404	-	3,724,404	-
Special Road Fund	5,419	3,675,517	927,668	-	927,668	-
Road Improvement Fund	-	-	67,779	-	67,779	-
Child Support Incentive	37,494	101,515	154,000	-	154,000	-
Lodging Tax Fund	1,110,738	666,028	872,172	-	872,172	-
Lodging Improvement fund	1,288,343	666,028	872,172	-	872,172	-
Modernization & Preserv Fund	34,928	38,655	120,000	-	120,000	-
Self Funded Insurance	148,845	137,028	263,000	-	263,000	-
Veterans Aid Fund	-	-	45,685	-	45,685	-
Drug Law Enforcement	4,614	998	125,000	-	125,000	-
Federal Forfeiture Fund	-	-	175,000	-	175,000	-
COVID American Rescue Plan	5,676,245	609,857	366,678	-	366,678	-
Inheritance tax	780,560	1,244,722	4,341,307	1,700,000	6,041,307	-
Keno Lottery	-	100.00	609,777	-	609,777	-
Juvenile Facility	6,620	-	10,852	-	10,852	-
Jail Bond Fund	2,046,748	2,047,483	3,695,703	-	2,195,703	1,500,000
Road Bond Fund	718,800	722,200	719,500	-	719,500	-
Handicapped Access	-	-	226,443	-	226,443	-
Building	54,230	406,092	2,252,572	-	2,252,572	-
Jail Building	-	-	-	-	-	-
GRAND TOTAL	**38,922,500**	**44,018,470**	**55,069,336**	**3,075,000**	**40,915,857**	**17,228,479**

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	1,500,000	15,728,479	17,228,479

Unused Budget Authority created for next year 65,090

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 23rd day of September, 2024 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.

	2023	2024	Change
Operating Budget	63,528,846	55,069,336	-13.32%
Property Tax Request	16,552,474	17,228,479	4.08%
Valuation	5,771,913,035	6,235,855,059	8.04%
Tax Rate	0.286776	0.276281	-3.66%
Tax Rate if Prior Tax Request was at Current Valuation	0.265440		

Published in the Northplatte Telegraph
Northplatte, Nebraska
September 19, 2024 ZNEZ

September 3, 2024
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 Deputy County Clerk, Nicole Fisher. Woodruff offered prayer. Hewgley called the meeting to order at 9:00 A.M.

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

Motion by Wuehler, seconded by Woodruff to approve the minutes regarding the Lincoln County Board of Commissioners meeting held on August 26, 2024. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted “aye”. Nays, none.

Motion by Weems, seconded by Woodruff to receive and order filed the treasurer’s receipts. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted “aye”. Nays, none.

Motion by Bruns, seconded by Weems to sign the Letter of Appointment of Sheri Newton as Lincoln County Treasurer effective September 24, 2024. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted “aye”. Nays, none.

Motion by Woodruff, seconded by Wuehler to appoint Ben Widener to the Board of Adjustment as an alternate member. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted “aye”. Nays, none.

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

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

County Assessor, Julie Stenger appeared.

Motion by Woodruff, seconded by Weems to approve the minutes regarding the Lincoln County Board of Equalization meeting held on August 26, 2024. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted “aye”. Nays, none.

Motion by Bruns, seconded by Woodruff to approve certificates of correction or refund submitted by the County Assessor. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted “aye”. Nays, none.

Motion by Wuehler, seconded by Weems to approve the motor vehicle tax exemption application submitted by the County Treasurer for the American Red Cross. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted “aye”. Nays, none.

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

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

The Lincoln County Board of Equalization adjourned at 9:24 A.M. and the Lincoln County Board of Commissioners reconvened.

Motion by Woodruff, seconded by Bruns to authorize the chairman to sign the contract with Western Engineering, Inc. for the 2024-02 asphalt project. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted “aye”. Nays, none.

Motion by Weems, seconded by Bruns to sign the dispatch agreement for the Lincoln County Sheriff’s Office. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted “aye”. Nays, none.

Motion by Weems, seconded by Woodruff to accept as part of the engagement letter, a procedures engagement with Regier, Carr & Monroe LLP, CPA’s. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted “aye”. Nays, none.

Workplace Wellness Proposal tabled from West Central Health Department for further research.

Discussion of Lincoln County being designated as a sanctuary county. There was clarification that it was not a designation agreed upon by the board and they would be doing more research to dispute the designation.

Motion by Weems, seconded by Woodruff to deny the offer of a settlement from Richard Dircksen to resolve a pending NEOC complaint. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted “aye”. Nays, none.

Motion by Bruns, seconded by Woodruff to enter closed session at 10:14 A.M. to discuss strategy with respect to pending or imminent litigation, real estate purchase, deployment of security personnel and devices or evaluation of job performance as to prevent needless injury to reputation. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted “aye”. Nays, none

Chairman Hewgley restated the motion for the closed session.

Motion by Woodruff, seconded by Bruns to go into open session at 10:40 A.M. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted “aye”. Nays, none

Hear concerns from Elected Officials, Department Heads, or their representative.

Lincoln County Commissioners Committee Reports.

Motion by Wuehler, seconded by Bruns to set September 23, 2024, at 11:00 A.M. for public hearing to receive comments on the proposed 2024-2025 fiscal year Lincoln County budget. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted “aye”. Nays, none

Motion by Weems, seconded by Bruns to approve exceeding the budget limit by an additional one percent (1%) for the 2024/2025 fiscal year Lincoln County budget. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted “aye”. Nays, none

Recessed at 10:50 A.M. and reconvened at 10:58 A.M.

2024/2025 Lincoln County Budget Work Session: Emergency Management & Extension Departments.

Approved the following claims as presented for payment. Motion carried.

The meeting was adjourned at 1:38 P.M.

Advance notice and the agenda for the September 3, 2024, 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 August 30, 2024; and was also emailed to the media on August 30, 2024.

The agenda for the meetings to be held on Tuesday, September 9, 2024, 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.

Nicole Fisher
Lincoln County Deputy Clerk

Lincoln COUNTY

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
North River Road	$	1,610,000.00
Emergency Management Storage Facility	$	19,000.00
Total - Must agree to Line 18 on Lid Support Form	$	1,629,000.00

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Lincoln COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
City of North Platte, Lincoln County	2023-2027	County Planning Director	$ 43,508.00
City of North Platte, Lincoln County	2023-2025	Network Services	$ 285,440.00
			$ -
City of North Platte, Lincoln County	NA	Animal control services	$ 2,000.00
City of North Platte, Lincoln County	10/1/23 - 9/30/27	Use of City Library by patrons outside the city limits	$ 49,264.00
City of North Platte, Lincoln County	9/9/02 with automatice renewal	Utility Services	$ 274,000.00
City of North Platte, Lincoln County	7/1/23 - 6/30/24	Fuel services	$ 725,000.00
North Platte Public Schools, Lincoln County		School superintendent duties	$ 2,500.00
Villages of Brady, Hershey, Sutherland, Wallace and Wellfleet, Lincoln County	10/1/20 - 9/30/24	Law enforcement services	$ 503,906.00
City of North Platte, Villages of Maxwell, Brach and Sutherland, other rural fire districts	2023 - 2027	Ambulance Services	$ 170,000.00
Region II Human Services, Lincoln County	NA	Developmental disabilities and substance abuse services	$ 225,860.00
City of North Platte, Lincoln County	10/1/23 - 9/30/24	Road maintenance	$ 20,796.00
West Central Area on Aging, Lincoln County	NA	Senior citizen services	$ 24,502.00
Village of Sutherland, Lincoln County	2023 - 2027	Sutherland Library Services	$ 2,499.00
State of Nebraska, Lincoln County	NA	HHS Administration of County general and medical assistance	$ 1,000.00
City of North Platte, Lincoln County	NA	CDBG cost share for update of the conprehensive plan	$ 20,000.00
		Total Amount used as Lid Exemption	$ 2,350,275.00

McCHESNEY
MARTIN
SAGEHORN
PC
Certified Public Accountants & Consultants

Accountants' Compilation Report

To the County Board
Lincoln County
North Platte, Nebraska

Management is responsible for the accompanying historical financial statements of Lincoln County, which comprise the statement of cash receipts and disbursements for the years ended June 30, 2023 and 2024 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial.

We have also compiled the accompanying forecasted statement of cash receipts and disbursements and the summary of significant assumptions as of June 30, 2025, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

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

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

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

Other Matter

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

We are not independent with respect to the Lincoln County.

McChesney Martin Sagehorn, P.C.

MCCHESNEY MARTIN SAGEHORN, P.C.
September 29, 2024