Amended 6/23/2026

2025-2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF

LANCASTER COUNTY

This budget is for the Period JULY 1, 2025 through JUNE 30, 2026

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 9-30-2025

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		100,573,950.00	100,573,950.00
Building Fund		510,000.00	510,000.00
Rural Library Fund		1,128,815.00	1,128,815.00
			-
			-
			-
			-
			-
			-
			-
Total All Funds	-	102,212,765.00	102,212,765.00

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, 2024 through June 30, 2025?

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

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

Total Certified Valuation $ 47,129,281,782

*(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, 2024 through June 30, 2025?

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

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

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	-
Interest	-
Total Bonded Indebtedness	-

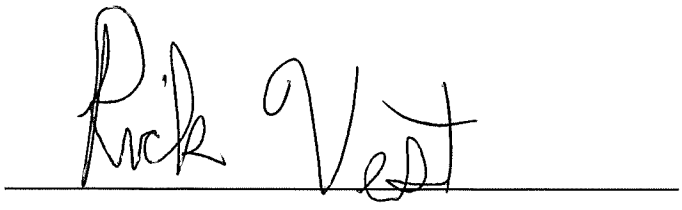
COUNTY BUDGET DOCUMENT
LANCASTER COUNTY, NEBRASKA

BUDGET MESSAGE

The budget for the operation and maintenance of Lancaster County Government for the fiscal year July 1, 2025 through June 30, 2026, is submitted as directed by State Auditor, Mike Foley. The budget, as compiled, reflects the fiscal policy of the County Board in providing adequate reserves and allowances for uncollected taxes to enable the County to operate on a modified cash basis.

It is the fiscal policy of the County Board that the amounts appropriated under each of the personnel compensation accounts are adequate to meet the needs of the County Compensation Plan as adopted. In the event that any of the accounts should become deficient to meet the needs of the County Compensation Plan, the Commissioners will treat any deficiency thereby created as an unforeseen emergency.

In compliance with provisions of Nebraska Rev. Stat 23-106 (2) the Lancaster County Board of Commissioners has established a petty cash fund of $3,500. The purpose of the petty cash fund is to handle emergency payments. Since County agencies are not physically located in one place, several subsidiary petty cash accounts are operating out of the $3,500 petty cash fund. The County Court has a $1,000 petty cash fund.



Rick Vest, Chair
Lancaster County Commissioners

Amended 6/23/2026

LANCASTER COUNTY SUMMARY OF EXPENDITURE REQUIREMENTS

FUND		ACTUAL OBLIGATIONS FY24	FY25 BUDGET ADOPTED	FY25 BUDGET AMENDED	ACTUAL OBLIGATIONS FY25	FY26 BUDGET ADOPTED	FY26 BUDGET AMENDED
11	GENERAL	141,683,298	157,233,694	157,233,694	153,432,036	160,911,104	160,911,104
12	WORKERS COMPENSATION LOSS	1,139,375	2,081,545	2,081,545	1,618,996	1,984,372	1,984,372
13	OTHER SELF INSURANCE LOSS	613,370	2,885,327	2,885,327	645,425	2,928,820	2,928,820
14	GROUP SELF INSURANCE	15,316,342	19,032,606	19,032,606	17,891,629	20,082,264	21,582,264
16	BROADBAND	-	200,000	200,000	62,572	137,428	137,428
18	VISITORS IMPROVEMENT	1,125,000	3,686,001	3,686,001	2,815,000	2,171,647	2,171,647
19	VISITORS PROMOTION	825,370	3,211,886	3,211,886	1,607,914	3,351,082	3,351,082
20	COUNTY RURAL LIBRARY	998,418	1,062,327	1,062,327	1,061,827	1,112,743	1,112,743
21	BRIDGE & SPECIAL ROAD	8,435,816	8,553,600	8,553,600	7,152,813	5,304,450	8,564,521
22	HIGHWAY	19,759,434	23,511,341	23,511,341	23,195,135	26,777,207	23,975,620
26	VETERANS AID	12,199	30,282	30,282	13,049	17,233	17,233
27	GRANTS	34,662,063	24,842,148	24,842,148	16,492,880	24,465,626	24,465,626
28	KENO	2,092,854	4,833,555	4,833,555	1,584,191	5,143,615	5,143,615
29	GAMING TAX	1,200,000	1,516,954	1,516,954	1,151,000	1,589,991	1,589,991
30	ECONOMIC DEVELOPMENT	64,164	255,272	255,272	53,823	213,927	213,927
51	BUILDING	1,011,097	2,305,463	2,305,463	847,938	2,459,064	2,459,064
53	LAW ENFORCEMENT EQUIPMENT FUND	195,945	451,301	451,301	405,753	460,116	460,116
55	COUNTY-WIDE SINKING FUND	3,374,692	6,735,634	6,735,634	1,695,015	6,243,754	6,243,754
63	MENTAL HEALTH	4,368,817	4,662,253	4,662,253	4,477,505	4,936,796	4,936,796
64	WEED CONTROL	515,978	582,351	582,351	538,629	600,020	600,020
65	COUNTY/CITY PROPERTY MGMT	3,891,630	3,977,978	3,977,978	3,881,389	3,956,601	3,956,601
66	PROPERTY MANAGEMENT	744,843	1,059,118	1,059,118	858,297	1,121,904	1,121,904
67	CITY BUILDING MAINTENANCE	253,957	550,221	550,221	312,671	582,410	582,410
70	ASSEMBLE LINCOLN	147,717	352,285	352,285	309,163	39,622	39,622
	Memorandum Total	242,432,378	273,613,142	273,613,142	242,104,650	276,591,796	278,550,280

LANCASTER COUNTY SUMMARY OF EXPENDITURE REQUIREMENTS

FUND		ACTUAL OBLIGATIONS FY24	FY25 BUDGET ADOPTED	FY25 BUDGET AMENDED	ACTUAL OBLIGATIONS FY25	FY26 BUDGET PROPOSED	FY26 BUDGET ADOPTED
11	GENERAL	141,683,298	157,233,694	157,233,694	153,432,036	161,200,872	160,911,104
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16	BROADBAND	-	200,000	200,000	62,572	137,428	137,428
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22	HIGHWAY	19,759,434	23,511,341	23,511,341	23,195,135	26,777,207	26,777,207
26	VETERANS AID	12,199	30,282	30,282	13,049	17,233	17,233
27	GRANTS	34,662,063	24,842,148	24,842,148	16,492,880	24,465,626	24,465,626
28	KENO	2,092,854	4,833,555	4,833,555	1,584,191	5,143,615	5,143,615
29	GAMING TAX	1,200,000	1,516,954	1,516,954	1,151,000	1,589,991	1,589,991
30	ECONOMIC DEVELOPMENT	64,164	255,272	255,272	53,823	213,927	213,927
51	BUILDING	1,011,097	2,305,463	2,305,463	847,938	2,459,064	2,459,064
53	LAW ENFORCEMENT EQUIPMENT FUND	195,945	451,301	451,301	405,753	460,116	460,116
55	COUNTY-WIDE SINKING FUND	3,374,692	6,735,634	6,735,634	1,695,015	6,243,754	6,243,754
63	MENTAL HEALTH	4,368,817	4,662,253	4,662,253	4,477,505	4,936,796	4,936,796
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65	COUNTY/CITY PROPERTY MGMT	3,891,630	3,977,978	3,977,978	3,881,389	3,956,601	3,956,601
66	PROPERTY MANAGEMENT	744,843	1,059,118	1,059,118	858,297	1,121,904	1,121,904
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70	ASSEMBLE LINCOLN	147,717	352,285	352,285	309,163	39,622	39,622
	Memorandum Total	242,432,378	273,613,142	273,613,142	242,104,650	276,881,564	276,591,796

EXPLANATION OF SUMMARY OF EXPENDITURE REQUIREMENTS

The summary of expenditure requirements includes a summary of the required disclosure of expenditures required by the Nebraska Budget Act for all political subdivisions. The summary includes expenditures from all sources including non-tax operations and functions of Lancaster County. The purpose of the Nebraska Budget Act is to require all governing bodies to follow prescribed budget practices and make available to the public pertinent information pertaining to the financial requirements and expectations of such governing bodies so that intelligent and informed comments and suggestions can be made.

The summary provides a one-page synopsis of the expenditure requirements of Lancaster County along with two years history of actual expenditures for each fund. Each fund is a unique fiscal and accounting entity established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations. The total should be considered a memorandum only and variances and changes need to be reviewed on a fund by fund basis giving careful consideration to the individual line items that make up the total for the fund.

We acknowledge that after reviewing this summary and the detail pages supporting the budget you may still have questions or suggestions. Please contact County Commissioners or the Budget & Fiscal Director at 402-441-7447, or email us at commish@lancaster.ne.gov.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Lancaster County**
ADDRESS	**555 S. 10th Street, Suite 110**
CITY & ZIP CODE	**Lincoln 68508**
TELEPHONE	**402-441-7447**
WEBSITE	**lancaster.ne.gov**

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Rick Vest	Matt Hansen	Dennis Meyer
TITLE /FIRM NAME	Chairperson	County Clerk	Budget & Fiscal Officer
TELEPHONE	402-441-7447	402-441-7481	402-441-6869
EMAIL ADDRESS	rvest@lancaster.ne.gov	mvhansen@lancaster.ne.gov	dmmeyer@lancaster.ne.gov

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

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [X] Preparer

Amended 6/23/2026

LANCASTER COUNTY

SUMMARY OF ALL FUNDS

	Actual 2023-2024 (Column 1)	Actual 2024-2025 (Column 2)	**Proposed** 2025-2026 (Column 3)	**Adopted** 2025-2026 (Column 4)
Disbursements and Transfers:				
Operating	186,383,654.00	207,759,331.00	235,586,832.00	235,718,832.00
Capital Outlay	37,171,997.00	13,105,319.00	22,813,697.00	24,640,181.00
Debt Service				
Transfers Out *(Must agree to Transfers In Below)*	18,876,727.00	21,239,999.00	18,191,267.00	18,191,267.00
Total Disbursements and Transfers	242,432,378.00	242,104,649.00	276,591,796.00	278,550,280.00
Balance, Receipts and Transfers:				
Net Fund Balance	133,678,304.00	112,381,600.00	99,425,046.00	99,425,046.00
Intergovernmental Federal	5,815,969.00	5,873,309.00	12,661,790.00	12,661,790.00
Intergovernmental State	29,829,289.00	29,641,021.00	19,398,884.00	19,398,884.00
Intergovernmental Local	84,178,867.00	86,900,072.00	82,200,603.00	82,550,603.00
Personal and Real Property Taxes	82,434,822.00	85,493,694.00	102,212,765.00	102,212,765.00
Transfers In *(Must agree to Transfers Out Above)*	18,876,727.00	21,239,999.00	18,191,267.00	18,191,267.00
Total Resources Available	354,813,978.00	341,529,695.00	334,090,355.00	334,440,355.00
Balance Forward/Cash Reserve	112,381,600.00	99,425,046.00	57,498,559.00	55,890,075.00
Cash Reserve Percentage				24%

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

Amended 6/23/2026

Lancaster County
Schedule of Budgeted Disbursements
For the Year Ended June 30, 2026

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	27,095,158	474,749		18,191,267	45,761,174
Public Safety - Law Enforcement	82,383,429	2,162,338			84,545,767
Public Safety - Other	35,522,540	8,500			35,531,040
Public Works - Highways & Roads	28,438,559	21,675,672			50,114,231
Public Works - Other	590,020	10,000			600,020
Public Health & Social Services	22,555,466	54,322			22,609,788
Culture and Recreation	6,840,912				6,840,912
Community Development	213,927				213,927
Miscellaneous					
Business-type Activities:					
Self Insurance - Revolving Fund	26,495,456				26,495,456
Property Management - Revolving Fund	5,406,315	254,600			5,660,915
Assemble Lincoln	39,622				39,622
Broadband	137,428				137,428
Total Disbursements & Transfers	235,718,832	24,640,181	-	18,191,267	278,550,280

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

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

LANCASTER COUNTY

SUMMARY OF ALL FUNDS

	Actual 2023-2024 (Column 1)	Actual 2024-2025 (Column 2)	**Proposed** 2025-2026 (Column 3)	**Adopted** 2025-2026 (Column 4)
Disbursements and Transfers:				
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Capital Outlay	37,171,997.00	13,105,319.00	22,939,836.00	22,813,697.00
Debt Service				
Transfers Out *(Must agree to Transfers In Below)*	18,876,727.00	21,239,999.00	17,931,267.00	18,191,267.00
Total Disbursements and Transfers	242,432,378.00	242,104,649.00	276,881,564.00	276,591,796.00
Balance, Receipts and Transfers:				
Net Fund Balance	133,678,304.00	112,381,600.00	99,425,046.00	99,425,046.00
Intergovernmental Federal	5,815,969.00	5,873,309.00	12,661,790.00	12,661,790.00
Intergovernmental State	29,829,289.00	29,641,021.00	19,572,723.00	19,398,884.00
Intergovernmental Local	84,178,867.00	86,900,072.00	82,061,661.00	82,200,603.00
Personal and Real Property Taxes	82,434,822.00	85,493,694.00	102,727,636.00	102,212,765.00
Transfers In *(Must agree to Transfers Out Above)*	18,876,727.00	21,239,999.00	17,931,267.00	18,191,267.00
Total Resources Available	354,813,978.00	341,529,695.00	334,380,123.00	334,090,355.00
Balance Forward/Cash Reserve	112,381,600.00	99,425,046.00	57,498,559.00	57,498,559.00
Cash Reserve Percentage				24%

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

Lancaster County
Schedule of Budgeted Disbursements
For the Year Ended June 30, 2026

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	27,145,158	474,749		18,191,267	45,811,174
Public Safety - Law Enforcement	82,333,429	2,162,338			84,495,767
Public Safety - Other	35,522,540	8,500			35,531,040
Public Works - Highways & Roads	29,806,559	19,849,188			49,655,747
Public Works - Other	590,020	10,000			600,020
Public Health & Social Services	22,555,466	54,322			22,609,788
Culture and Recreation	6,840,912				6,840,912
Community Development	213,927				213,927
Miscellaneous					
Business-type Activities:					
Self Insurance - Revolving Fund	24,995,456				24,995,456
Property Management - Revolving Fund	5,406,315	254,600			5,660,915
Assemble Lincoln	39,622				39,622
Broadband	137,428				137,428
Total Disbursements & Transfers	235,586,832	22,813,697	-	18,191,267	276,591,796

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

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

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF APPROVING THE LANCASTER COUNTY FISCAL BUDGET FOR THE FISCAL YEAR OF JULY 1, 2025 TO JUNE 30, 2026	))))	RESOLUTION NO. R-25-0063

WHEREAS, pursuant to Neb. Rev. Stat. §§13-501 to 13-513, the Lancaster County Board of Commissioners reviewed the Proposed Lancaster County Budget for the Fiscal Year of July 1, 2025 through June 30, 2026;

WHEREAS, the Proposed Lancaster County Budget for the Fiscal Year of July 1, 2025, through June 30, 2026, was filed with the Lancaster County Clerk's Office on July 31, 2025;

WHEREAS, pursuant to Neb. Rev. Stat. § 13-506, the Lancaster County Board of Commissioners held a public hearing on August 26, 2025, regarding the proposed budget; and

WHEREAS, the Lancaster County Board of Commissioners wishes to adopt the Proposed Lancaster County Budget for the Fiscal Year of July 1, 2025, through June 30, 2026, with the changes provided in Attachment "A", which is attached hereto and incorporated by this reference;

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Lancaster County, Nebraska, that the Proposed Lancaster County Budget for the Fiscal Year of July 1, 2025, through June 30, 2026, with the changes provided in Attachment "A' is hereby adopted.

DATED this 2nd day of September 2025, at the County-City Building, Lincoln, Lancaster County, Nebraska.

APPROVED AS TO FORM
this 2nd day of September 2025.

Deputy County Attorney
for PATRICK CONDON
Lancaster County Attorney

BY THE BOARD OF COUNTY
COMMISSIONERS OF LANCASTER
COUNTY, NEBRASKA

September 2, 2025

Adoption of Budget

Attachment A

County Budget

Changes from Proposed Budget:

County General Fund:	
General Fund Revenues (BU 9999) -	
Decrease General Fund Property Tax	514,871
Increase Fund Transfers	260,000
Increase Motor Vehicle Taxes	73,861
Increase Other Taxes	32,545
Increase Other Misc Revenue	35,000
Increase State Revenues	100,000
Increase Other Governmental	19,536
General Government (BU 6120) –	
Increase City/County Shared	31,640
Increase Misc Fees & Services	200,000
Health & Human Services (BU 8050) –	
Decrease City/County Shared	35,407
County Sheriff (BU 6510) –	
Decrease Salaries and Wages	74,714
Decrease Employee Benefits	16,646
Decrease Equipment	126,139
Community Corrections Adult Drug Court (BU 6765) –	
Decrease State Revenues	273,839
Decrease Fees	22,000
Decrease Salaries and Wages	284,059
Decrease Employee Benefits	102,899
Decease Office Supplies	2,500
Decrease Operating Supplies	11,850
Decrease Other Contracted Services	16,000
Decrease Communications	340
Decrease Printing and Advertising	950
Decrease Other Client Services	1,900
Decrease Misc Fees & Services	7,000
Decrease Rentals	28,085
Community Corrections Administration (BU 6760) –	
Increase Salaries and Wages	49,354
Increase Employee Benefits	17,440

September 2, 2025

Adoption of Budget

Attachment A

Community Corrections Pretrial Program (BU 6775) –	
Increase Salaries and Wages	80,176
Increase Employee Benefits	40,111
Keno Fund:	
Decrease Other Contracted Services	260,000
Increase Inter-Fund Transfers	260,000

CERTIFICATION OF TAXABLE VALUE
And GROWTH VALUE

{format for all counties and cities}

Tax Year 2025

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

CORRECTED NOTICE 8/25/25

TO: LANCASTER COUNTY
ATTN: DENNIS MEYER

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (county or city)	Growth Value*	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage***
LANCASTER COUNTY	County - 01	748,968,624	47,129,281,782	42,905,047,000	1.75%

**Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*
Note: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.
****Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.*

I Dan Nolte, Lancaster Assessor/Register of Deeds 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.

Dan Nolte
(signature of county assessor)

08/20/2025
(date)

CC: County Clerk, Lancaster
CC: County Clerk where district is headquartered, if different county, _____
Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

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

CERTIFICATION OF TAXABLE VALUE
And ALLOWABLE GROWTH VALUE

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges}

Tax Year 2025

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

CORRECTED NOTICE 8/25/25

TO: COUNTY LIBRARY
ATTN: DENNIS MEYER

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
COUNTY LIBRARY	Miscellaneous District - 08	104,598,001	8,646,935,591

**Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I Dan Nolte, Lancaster Assessor/ Register of Deeds 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.

Dan Nolte
(signature of county assessor)

08/20/2025
(date)

CC: County Clerk, Lancaster
CC: County Clerk where district is headquartered, if different county, _____

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

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

LANCASTER COUNTY
2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	**$ 96,478,777.00**	
Less: Prior Year Exceptions Utilized *(Will all be zero for 2025-2026 budget because first year of new cap)*			
Approved Bonds *(prior year line 16)*	(2)	-	
Emergency Response *(prior year line 17)*	(3)	-	
Public Safety Services *(prior year line 18)*	(4)	-	
County Attorneys *(prior year line 19)*	(5)	-	
County Public Defenders *(prior year line 20)*	(6)	-	
Response to Public Safety Threat *(prior year line 21)*	(7)	-	
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-	
Voter Approved Increase *(prior year line 23)*	(9)	-	
Unused authority used in the prior year *(prior year line 24)*	(10)	-	
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	**-**	
Preliminary Property Tax Request Authority (line 1 - line 11)			(12) **96,478,777.00**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 96,540,401.11 (13)

See instructions below for where to find this amount

Growth Percentage per County Assessor

748,968,624.00 (2025 Growth Value) / 42,905,047,000.00 (2024 Total Valuation) = 1.75% (14a)

1,685,250.02 Increase due to Growth (14)

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

Inflation Percentage 5.17% (15a)

(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)

4,991,138.74 Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))*	(16)	-
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	-
County Attorneys	(19)	-
County Public Defenders	(20)	-
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-
Support of an interlocal agreement relating to public safety	(22)	-
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	-

Total Exceptions Utilized *(Total lines 16 thru 24)*	(25)	-
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*	(26)	**103,155,165.76**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	102,212,765.00
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*	(28)	**942,400.76**

LANCASTER COUNTY
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 4,772,861.00
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	-
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	942,400.76
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	5,715,261.76

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

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

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

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

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

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

*** Proof of Publication ***

State of Indiana)
Lake County) SS.

Lancaster County Clerk
COUNTY CITY BLDG - DAN NOLTE
555 S 10TH ST
LINCOLN NE 68508

ORDER NUMBER 1261122

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Lincoln Journal Star, legal newspaper printed, published and having a general circulation in the County of Lancaster and State of Nebraska, and that the attached printed notice was published in said newspaper and that said newspaper is the legal newspaper under the statues of the State of Nebraska.

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

Clerk of the Lincoln Journal Star

Signature _____ Date Aug 25, 2025

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 08/20/2025

TOTAL AD COST:	142.05
FILED ON:	8/22/2025

Subscribed in my presence and sworn to before me on

August 25, 2025

_____ Notary Public

SALLIE GUCWA
Notary Public, State of Indiana
Lake County
Commission Number NP0757174
My Commission Expires
June 23, 2032

PUBLIC NOTICES

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY
Lancaster County, Nebraska
Lincoln, Nebraska

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 26th day of August 2025, immediately following the 9:00 o'clock a.m. Board of Commissioners meeting, in the Commissioners Hearing Room, 1st floor of the County-City Building for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the County Clerk. All interested citizens will have the opportunity to give written or oral comment. Note: An interpreter for the hearing impaired will be available at the meeting upon request. Please contact the County Clerk's Office at 402-441-7485 at least 48 hours prior to the meeting if this accommodation is required.

Matt Hansen, County Clerk

FUND		Actual Disbursements 2023-24	Actual Disbursements 2024-25	Proposed Budget of Disbursements 2025-26	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
11	General	141,683,298.00	153,432,036.00	161,200,872.00	20,000,000.00	80,112,051.00	101,088,821.00
12	Workers Compensation Loss	1,139,375.00	1,618,996.00	1,984,372.00	200,000.00	2,184,372.00	-
13	Other Self Insurance Loss	613,370.00	645,425.00	2,928,820.00	1,900,000.00	4,828,820.00	-
14	Group Self Insurance	15,316,342.00	17,891,629.00	20,082,264.00	11,900,000.00	31,982,264.00	-
16	Broadband Fund	-	62,572.00	137,428.00	-	137,428.00	-
18	Visitors Improvement	1,125,000.00	2,815,000.00	2,171,647.00	3,000,000.00	5,171,647.00	-
19	Visitors Promotion	825,370.00	1,607,914.00	3,351,082.00	5,000,000.00	8,351,082.00	-
20	County Rural Library	998,418.00	1,061,827.00	1,112,743.00	45,000.00	28,928.00	1,128,815.00
21	Bridge & Special Road	8,435,816.00	7,152,813.00	5,304,450.00	365,000.00	5,669,450.00	-
22	Highway	19,759,434.00	23,195,135.00	26,777,207.00	2,265,000.00	29,042,207.00	-
26	Veterans Aid	12,199.00	13,049.00	17,233.00	-	17,233.00	-
27	Grants Fund	34,662,063.00	16,492,880.00	24,465,626.00	4,973,559.00	29,439,185.00	-
28	Keno	2,092,854.00	1,584,191.00	5,143,615.00	1,600,000.00	6,743,615.00	-
29	Gaming Tax	1,200,000.00	1,151,000.00	1,589,991.00	1,860,000.00	3,449,991.00	
30	Economic Development	64,164.00	53,823.00	213,927.00	-	213,927.00	-
31	Rural Enterprise Project	-	-	-	-	-	-
41	Debt Service	-	-	-	-	-	-
51	Building	1,011,097.00	847,938.00	2,459,064.00	-	1,949,064.00	510,000.00
60	Families First & Foremost	-	-	-	-	-	-
53	Law Enforcement Equipment	195,945.00	405,753.00	460,116.00	250,000.00	710,116.00	-
55	County-Wide Sinking Fund	3,374,692.00	1,695,015.00	6,243,754.00	3,500,000.00	9,743,754.00	-
63	Mental Health	4,368,817.00	4,477,505.00	4,936,796.00	50,000.00	4,986,796.00	-
64	Weed Control	515,978.00	538,629.00	600,020.00	40,000.00	640,020.00	-
65	County/City Property Mgmt	3,891,630.00	3,881,389.00	3,956,601.00	-	3,956,601.00	-
66	Property Management	744,843.00	858,297.00	1,121,904.00	450,000.00	1,571,904.00	-
67	City Building Maintenance	253,957.00	312,671.00	582,410.00	100,000.00	682,410.00	-
70	Assemble Lincoln Fund	147,717.00	309,163.00	39,622.00	-	39,622.00	-
	TOTALS	242,432,379.00	242,104,650.00	276,881,564.00	57,498,559.00	231,652,487.00	102,727,636.00
				TOTAL PROPERTY TAX REQUIREMENT FOR BONDS			$ -
				REQUIREMENT FOR ALL OTHER PURPOSES			$102,727,636.00
				UNUSED BUDGET AUTHORITY CREATED FOR NEXT YEAR			$ 4,998,261.98

1261122 8/20 ZNEZ

*** Proof of Publication ***

State of Nebraska)
Lancaster County) SS.

Lancaster County Clerk
COUNTY CITY BLDG - DAN NOLTE
555 S 10TH ST
LINCOLN NE 68508

ORDER NUMBER 1263349

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Lincoln Journal Star, legal newspaper printed, published and having a general circulation in the County of Lancaster and State of Nebraska, and that the attached printed notice was published in said newspaper and that said newspaper is the legal newspaper under the statues of the State of Nebraska.

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

Clerk of the Lincoln Journal Star

Signature R Staly Date 9/19/25

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 09/15/2025

TOTAL AD COST:	67.43
FILED ON:	9/19/2025

Subscribed in my presence and sworn to before me on

Sep 19, 2025

Notary Public

General Notary - State of Nebraska
UVA K. BOONE
My Comm. Exp. Jan. 31, 2029

PUBLIC NOTICES

NOTICE OF CHANGE IN BUDGET

LANCASTER COUNTY, NEBRASKA

Pursuant to Neb. Rev. Stat. 13-506, this notice is provided to reflect the changes from the published proposed budget to the adopted budget for 2025-2026. The changes were made to incorporate new information made available to the Lancaster County Board of Commissioners. Net result was a decrease in property tax of $514,871.

	2025-2026 Proposed Budget	Increase (Decrease)	2025-2026 Adopted Budget
GENERAL FUND:			
PERSONAL & REAL PROPERTY TAX REQUIREMENT	101,088,821	(514,871)	100,573,950
TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES	80,112,051	225,103	80,337,154
PROPOSED BUDGET OF DISBURSEMENTS	161,200,872	(289,768)	160,911,104
TOTALS:			
PERSONAL & REAL PROPERTY TAX REQUIREMENT	102,727,636	(514,871)	102,212,765
TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES	231,652,487	225,103	231,877,590
PROPOSED BUDGET OF DISBURSEMENTS	276,881,564	(289,768)	276,591,796
TAX REQUIREMENT FOR ALL OTHER PURPOSES	102,727,636	(514,871)	102,212,765
UNUSED BUDGET AUTHORITY CREATED FOR NEXT YEAR	4,998,262	(4,998,262)	-
UNUSED PROPERTY TAX REQUEST AUTHORITY AVAILABLE FOR NEXT YEAR	-	5,715,262	5,715,262

1232941 9/19 ZNEZ

LANCASTER COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
Countywide Entities:					
Lancaster County	101,083,950	-	47,129,281,782	0.214482	0.000000
Ag Society	362,048	-	47,129,281,782	0.000768	0.000000
Ag Society - Capital	1,412,790	-	47,129,281,782	0.002998	0.000000
RTSD (Railroad)	7,198,765	-	47,129,281,782	0.015275	0.000000
Public Building Comm	3,576,190	3,434,177	47,129,281,782	0.007588	0.007287
Fairgrounds JPA	-	689,000	47,129,281,782	0.000000	0.001462
Jail JPA - County	-	2,000,000	47,129,281,782	0.000000	0.004244
Total Countywide Entities				0.241111	

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

County levy limit		0.450000	
County property taxes designated for interlocal agreements	-	0.000000	
Other entities designated for interlocal agreements	-	0.000000	
Total County Levy Authority (Cannot exceed 50 cents)		0.450000	**(1)**

Levy Limit Analysis

Countywide General Levy	0.241111	
Fire District - Largest General Levy Authority granted by County Board	0.073966	
Rural Library	0.013055	
Largest possible district levy	0.328132	**(2)**

Note: If (1) is greater than (2), no further analysis is needed.

RID Levy Limit Analysis

Countywide General Levy	0.241111	
Hidden Valley Road Improvement District	0.000000	
Southeast Rural Fire District	0.024304	
Rural Library	0.013055	
Only District with Road Improvement District	0.278470	**(2)**

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

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

FINAL ALLOCATION OF LEVY AUTHORITY TO ALL POLITICAL SUBDIVISIONS SUBJECT TO COUNTY LEVY AUTHORITY	))))	RESOLUTION NO. R-25-0058

WHEREAS, Neb. Rev. Stat. § 77-3443 grants authority for the county board to review and approve or disapprove the levy request of all political subdivisions subject to this subsection;

WHEREAS, the below listed duly constituted Taxing Authorities are subject to the provisions of § 77-3443;

WHEREAS, the Lancaster County Board of Commissioners reviewed the preliminary levy request for the period July 1, 2025, through June 30, 2026, from the below listed Fire Districts, the Railroad Transportation Safety District, Public Building Commission and the preliminary levy request for the period December 1, 2025, through November 30, 2026, from the Lancaster County Agricultural Society;

WHEREAS, the County Assessor/Register of Deeds has certified valuations; and

WHEREAS, these final allocations shall not relieve these political subdivisions from complying with other applicable budgetary rules, regulations and procedures;

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Lancaster County, Nebraska, that the following final allocation of levy authority is hereby approved and, in compliance with § 77-3443(4), shall not be changed after September 1, 2025, except by agreement between both the county board and the governing body of the political subdivision whose final levy allocation is at issue:

POLITICAL SUBDIVISION AND FUND	PROPERTY TAX AMOUNT	LEVY FOR $100 OF VALUATION
Lancaster Co. Agricultural Society		
General Fund	362,048	.000768
Capital Fund	1,412,790	.002998
Railroad Transportation Safety District		
General Fund	7,198,765	.015275
Public Building Commission		
General Fund	7,010,367	.014875
Bennet Fire District		
General	160,000	.016462
Sinking	111,550	.011477
Firth Fire District		
General	100,000	.016755
Sinking	119,288	.019987
Hallam Fire District		
General	81,600	.019938
Sinking	75,480	.018443
Hickman Fire District		
General	186,000	.015385
Sinking	36,500	.003019
Highland Fire District		
General	15,400	.005669
Malcolm Fire District		
General	237,100	.044322
Sinking	73,750	.013787
Raymond Fire District		
General	204,000	.029375
Sinking	309,667	.044591
Southeast Fire District		
General	84,750	.011539
Sinking	93,750	.012765

POLITICAL SUBDIVISION AND FUND	PROPERTY TAX AMOUNT	LEVY FOR $100 OF VALUATION
Southwest Fire District		
General	190,000	.014561
Sinking	140,000	.010729
Ambulance	50,000	.003832
Waverly Fire District		
General	246,103	.036994

BE IT FURTHER RESOLVED THAT the above noted allocations do not include a levy for bonded indebtedness approved according to law and secured by a levy on property.

DATED this 26th day of August 2025, at the County-City Building, Lincoln, Lancaster County, Nebraska.

BY THE BOARD OF COUNTY COMMISSIONERS OF LANCASTER COUNTY, NEBRASKA

FLOWERDAY ABSENT

LANCASTER COUNTY

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) $ 96,478,777.00
*(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

748,968,624	/	42,905,047,000	=	1.75 % (3)
2025 Growth Value per Assessor		Prior Year Total Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.75 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 3,617,954.14

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 100,096,731.14**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) $ 102,212,765.00
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and 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.

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF SETTING THE 2025-2026 PROPERTY TAX REQUEST FOR LANCASTER COUNTY AT A DIFFERENT AMOUNT THAN THAT OF THE PRIOR YEAR	)))))	RESOLUTION NO. R-25-0069

WHEREAS, Neb. Rev. Stat. § 77-163 provides, in relevant part:

> (3) Each political subdivision within a county that seeks to increase its property tax request by more than the allowable growth percentage shall participate in a joint public hearing. Each such political subdivision shall designate one representative to attend the joint public hearing on behalf of the political subdivision…

WHEREAS, on September 18, 2025, after published notice, in a newspaper of general circulation, four calendar days prior to the special public hearing, a special public hearing was held for the purpose of setting the final tax request at an amount different than the prior year tax request;

WHEREAS, last year's tax request for Lancaster County would provide the following rates and property tax dollars for the respective Lancaster County Funds:

FUND	RATE	PROPERTY TAX REQUEST
General	0.221158	94,887,954
Building Fund	0.001189	510,000
TOTAL COUNTY	0.222347	95,397,954
Rural Library	0.014524	1,080,823;

WHEREAS, on August 26, 2025, after published notice, the Lancaster County Board of Commissioners held a public hearing on its 2025-2026 Proposed Budget;

WHEREAS, on September 2, 2025, the 2025-2026 Budget was adopted;

WHEREAS, the 2025-2026 Budget for Lancaster County requires the following property tax requests and property tax rates for the respective Lancaster County Funds:

FUND	RATE	PROPERTY TAX REQUEST
General	0.213400	100,573,950
Building Fund	0.001082	510,000
TOTAL COUNTY	0.214482	101,083,950
Rural Library	0.013055	1,128,815;

WHEREAS, on September 18, 2025, the special public hearing to consider setting the final tax request, at an amount different than the prior year tax request, was held; and

WHEREAS, all requirements for setting the final tax request have been met.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Lancaster County, Nebraska, that:

1. Last year's tax request is set aside; and that the rates and property tax dollars as set forth above to fund the 2025-2026 Budget are hereby adopted.
2. The total assessed value of property differs from last year's total assessed value by 9.85% for Lancaster County and 16.20% for the Rural Library.
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 .202418 for Lancaster County and .012499 for the Rural Library per $100 of assessed value.
4. Lancaster County proposes to adopt a property tax request that will cause its tax rate to be .214482 per $100 of assessed value.

5. Rural Library proposes to adopt a property tax request that will cause its tax rate to be .013055 per $100 of assessed value.
6. Based on the proposed property tax request and changes in other revenue, the total operating budget of Lancaster County will exceed last year's by 1.09%.

DATED this 23rd day of September, 2025, at the County-City Building, Lincoln, Lancaster County, Nebraska.

BY THE BOARD OF COUNTY COMMISSIONERS OF LANCASTER COUNTY, NEBRASKA

APPROVED AS TO FORM:

for Pat Gordon

COUNTY ATTORNEY

I ATTEST THE ABOVE IS A TRUE AND ACCURATE COPY OF RESOLUTION R-25-0069

COUNTY CLERK

Lancaster County

Joint Public Hearing Report

Pursuant to Neb. Rev. Stat. § 77-1633, a joint public hearing was held on September 18, 2025, at 6:30 P.M. at the County-City Building, 555 S. 10th Street, Room 112, Lincoln, Nebraska.

Notice of the Joint Public Hearing was provided by:

1. Postcard mailed to all affected property taxpayers by the County Assessor on September 4, 2025.
2. Publication in the Lincoln Journal Star on September 8, 2025.
3. Notice and agenda posted on the home page of the County's website on September 16, 2025.
4. Agenda posted on the County-City Building bulletin board on September 16, 2025.

The following political subdivision representatives were present at the hearing. They gave brief presentations on their political subdivision's intent to increase their property tax request by more than the allowable growth percentage and the effect of such requests on their budgets.

Political Subdivision	Designated Representative Name	Real Growth Value	Real Growth Percentage	Tax Request increase above Allowable Growth Percentage
City of Hickman	Kelly Oelke	$ 21,501,209	5.94%	$ 70,920.53
City of Lincoln	Jon Carlson	$ 672,122,670	1.9%	$ 5,595,453
City of Waverly	Stephanie Fisher	$ 19,065,339	3.55%	$ 48,884
Lancaster County	Dennis Meyer	$ 748,968,624	1.75%	$ 2,108,573

Additionally, Hickman Mayor Phil Goering, Lincoln City Council Member Bennie Shobe, Waverly Mayor Abbey Pascoe, and Lancaster County Commissioner Rick Vest were in attendance.

The following individuals spoke at the joint public hearing and provided their input on the proposed property tax requests.

Name	Address	Organization Represented *(if applicable)*
Gary Tuxhorn	13615 SW 100th Street Cir, Crete NE	
Thelma L Simpson	4841 Sugar Creek Rd, Lincoln NE	
Kathleen Wingard	600 S Cotner Blvd, Lincoln NE	
Hermann Siegl	7511 Baldwin Ave, Lincoln NE	
Diana Cruz	3815 N 63rd St, Lincoln NE	
Dwane Rauscher	2411 S. 58th St, Lincoln NE	
Kent Forke		
Gary Nelson	5841 Margo Drive, Lincoln NE	
Scott Kieffe	3118 N 58th St, Lincoln NE	
Evan Sackett	1947 N 29th St, Lincoln NE	
Janet Cane		
Chanda Whitefoot	6110 Logan Ave, Lincoln NE	
Elly Hardekgof	2365 Telluride Cir, Lincoln NE	
Trey C Jensen	1711 SW 25th St, Lincoln NE	
Jeff Schwarting	3105 S 20th St, Lincoln NE	
Paul Koefoot	1241 Furnas Ave, Lincoln NE	
Pam Haller	1521 N 60th St, Lincoln NE	
Jim Jensen	5701 S 30th St, Lincoln NE	
Hussan Kaibla	2958 Dudley St, Lincoln NE	
Jason Moore	111 Chancery Ln, Lincoln NE	
Leroy Parrish	2921 N 61st St, Lincoln NE	

Wenkai Fu	2620 Wimbledon Ct, Lincoln NE	
Todd Knobel	348 N 22nd St, Lincoln NE	
Anjeza Erickson	4200 N 44th St, Lincoln NE	
Carla Weldbaum	8018 S 36th St, Lincoln NE	
Doug Fitzgerald		
Tracy Christensen	4637 Eagle Ridge Rd, Lincoln NE	
Jia Yu	2620 Wimbledon Ct, Lincoln NE	
Roger Preszler	7945 Mandalay Drive, Lincoln NE	

68 Total individuals signed in to attend the Joint Public Hearing.

After all members of the public present were given a reasonable amount of time to provide their input on the proposed property tax requests, the hearing was closed.

Matt Hansen
Lancaster County Clerk

LANCASTER COUNTY

COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES

Tax Year	Amount
2024	$ 236,408,085.00
2023	$ 222,515.00
2022	$ 121,564.00

LANCASTER COUNTY

FY26 BUDGET SUMMARY - GENERAL FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	141,683,298	157,233,694	153,432,036	161,200,872	160,911,104
CASH RESERVE		20,776,196		20,000,000	20,000,000
TOTAL REQUIREMENTS	141,683,298	178,009,890	153,432,036	181,200,872	180,911,104
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	29,106,570	30,765,543	30,765,543	26,952,219	26,952,219
REVENUES	143,253,997	147,244,347	149,295,401	154,248,653	153,958,885
ENCUMBRANCE CREDIT	88,274		323,311		
TOTAL AVAILABLE RESOURCES	172,448,841	178,009,890	180,384,255	181,200,872	180,911,104
LESS REQUIREMENTS	141,683,298	178,009,890	153,432,036	181,200,872	180,911,104
NET FUND BALANCE	30,765,543	-	26,952,219	-	-
PERSONAL AND REAL PROPERTY TAXES:					
INCLUDED IN REVENUES		94,887,954		101,088,821	100,573,950
RESERVE FOR DELINQUENT TAX					
PROPERTY TAX REQUIREMENT		94,887,954		101,088,821	100,573,950

GENERAL FUND REVENUE BUDGET SUMMARY

AGENCY		ACTUAL REVENUE FY24	BUDGET FY25	ACTUAL REVENUE FY25	FY26 BUDGET PROPOSED	FY26 BUDGET ADOPTED
602	COUNTY CLERK	101,733	90,000	111,092	90,000	90,000
603	COUNTY TREASURER	14,401,618	13,097,200	13,673,728	12,195,426	12,195,426
605	ASSESSOR/REGISTER OF DEEDS	2,097,825	2,000,000	2,347,835	2,000,000	2,000,000
606	ROD TECHNOLOGY	154,752	160,000	172,621	160,000	160,000
607	ELECTION COMMISSIONER	240,261	362,430	144,286	931,622	931,622
610	INFORMATION SERVICES	17,098	17,098	17,098	17,098	17,098
611	BUDGET & FISCAL	119,733	131,485	182,653	191,429	191,429
612	GENERAL GOVERNMENT	102,206	92,000	95,550	82,000	82,000
618	BOARD OF EQUALIZATION	52,640	60,000	49,938	60,000	60,000
621	CLERK OF DISTRICT COURT	536,325	460,000	538,310	480,000	480,000
622	COUNTY COURT	30,040	24,650	25,018	24,650	24,650
623	JUVENILE COURT	-	-	80	-	-
624	DISTRICT COURT	397,990	255,250	333,344	255,250	255,250
625	PUBLIC DEFENDER	562,177	578,978	579,757	596,347	596,347
628	JUSTICE SYSTEM MISCELLANEOUS	-	-	47	-	-
645	EXTENSION SERVICE	5,225	5,000	5,160	5,000	5,000
648	RECORDS & INFORMATION MGMT	67,069	68,715	69,122	63,600	63,600
651	COUNTY SHERIFF	2,540,147	2,286,841	2,490,242	2,482,541	2,482,541
652	COUNTY ATTORNEY	2,204,153	1,553,260	1,969,275	1,797,276	1,797,276
671	CORRECTIONS	1,778,153	1,428,300	1,189,647	1,034,300	1,034,300
674	ADULT PROBATION	8,421	9,000	8,039	34,000	34,000
676	COMMUNITY CORRECTIONS	1,237,842	1,253,020	1,395,000	1,191,479	895,640
678	YOUTH SERVICES CENTER	2,671,075	3,093,885	2,450,198	2,768,954	2,768,954
693	EMERGENCY MANAGEMENT	467,651	475,579	482,329	511,423	511,423
703	COUNTY ENGINEER	-	-	10,694	-	-
801	GENERAL ASSISTANCE	1,980	2,500	-	2,500	2,500
803	VETERANS ADMINISTRATION	340	-	29	-	-
805	HEALTH & HUMAN SERVICES	-	-	39,000	-	-
837	HUMAN SERVICES	783,684	849,090	626,951	985,210	985,210
999	GENERAL RECEIPTS	112,673,859	118,890,066	120,288,360	126,288,548	126,294,619
		143,253,997	147,244,347	149,295,401	154,248,653	153,958,885

LANCASTER COUNTY
GENERAL FUND REVENUE BUDGET

602 COUNTY CLERK	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
OTHER TAXES	$14,375	$8,900	$10,980	$8,900	$8,900
NON-BUSINESS LICENSE & PERMIT	$54,669	$50,000	$79,065	$50,000	$50,000
FEES	$32,664	$31,000	$21,027	$31,000	$31,000
OTHER SERVICE REVS/REIMB	$25	$100	$17	$100	$100
OTHER MISC REVENUE	$0	$0	$3	$0	$0
TOTAL 602 COUNTY CLERK	**$101,733**	**$90,000**	**$111,092**	**$90,000**	**$90,000**

603 COUNTY TREASURER	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
COMMISSIONS	$6,745,020	$6,813,000	$6,488,508	$7,464,276	$7,464,276
FEES	$1,919,358	$1,869,200	$1,858,564	$1,922,150	$1,922,150
OTHER SERVICE REVS/REIMB	$438,667	$165,000	$168,257	$155,000	$155,000
INTEREST INCOME	$5,294,869	$4,250,000	$5,157,124	$2,654,000	$2,654,000
SALE OF FIXED ASSETS	$0	$0	$140	$0	$0
OTHER MISC REVENUE	$3,703	$0	$1,134	$0	$0
TOTAL 603 COUNTY TREASURER	**$14,401,618**	**$13,097,200**	**$13,673,728**	**$12,195,426**	**$12,195,426**

605 ASSESSOR/DEEDS	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
FEES	$2,095,625	$2,000,000	$2,343,475	$2,000,000	$2,000,000
OTHER SERVICE REVS/REIMB	$2,200	$0	$3,110	$0	$0
SALE OF FIXED ASSETS	$0	$0	$1,250	$0	$0
TOTAL 605 ASSESSOR/DEEDS	**$2,097,825**	**$2,000,000**	**$2,347,835**	**$2,000,000**	**$2,000,000**

606 REGISTER OF DEEDS TECHNOLOGY	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
FEES	$154,752	$160,000	$172,621	$160,000	$160,000
TOTAL 606 ROD TECHNOLOGY	**$154,752**	**$160,000**	**$172,621**	**$160,000**	**$160,000**

607 ELECTION COMMISSIONER	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
FEES	$1,769	$300	$0	$2,300	$2,300
OTHER SERVICE REVS/REIMB	$238,493	$362,130	$144,096	$929,322	$929,322
SALE OF FIXED ASSETS	$0	$0	$190	$0	$0
TOTAL 607 ELECTION COMMISSIONER	**$240,261**	**$362,430**	**$144,286**	**$931,622**	**$931,622**

LANCASTER COUNTY
GENERAL FUND REVENUE BUDGET

610 INFORMATION SERVICES	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
STATE REVENUES	$17,098	$17,098	$17,098	$17,098	$17,098
TOTAL 610 INFORMATION SERVICES	**$17,098**	**$17,098**	**$17,098**	**$17,098**	**$17,098**

611 BUDGET & FISCAL	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
FEES	$36,344	$38,244	$44,568	$46,429	$46,429
FUND TRANSFERS	$83,390	$93,241	$138,084	$145,000	$145,000
TOTAL 611 BUDGET & FISCAL	**$119,733**	**$131,485**	**$182,653**	**$191,429**	**$191,429**

612 GENERAL GOVERNMENT	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
OTHER SERVICE REVS/REIMB	$5,156	$0	$2,126	$0	$0
SALE OF FIXED ASSETS	$0	$0	$12,220	$0	$0
OTHER MISC REVENUE	$97,051	$92,000	$81,204	$82,000	$82,000
TOTAL 612 GENERAL GOVERNMENT	**$102,206**	**$92,000**	**$95,550**	**$82,000**	**$82,000**

618 - BOARD OF EQUALIZATION	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
OTHER MISC REVENUE	$52,640	$60,000	$49,938	$60,000	$60,000
TOTAL 618 - BOARD OF EQUALIZATION	**$52,640**	**$60,000**	**$49,938**	**$60,000**	**$60,000**

621 CLERK OF DISTRICT COURT	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
FEDERAL GRANTS	$262,079	$240,000	$280,974	$240,000	$240,000
FEES	$238,588	$220,000	$219,803	$240,000	$240,000
INTEREST INCOME	$35,657	$0	$37,533	$0	$0
TOTAL 621 CLERK OF DISTRICT COURT	**$536,325**	**$460,000**	**$538,310**	**$480,000**	**$480,000**

LANCASTER COUNTY
GENERAL FUND REVENUE BUDGET

622 COUNTY COURT	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
OTHER SERVICE REVS/REIMB	$29,690	$24,500	$25,018	$24,500	$24,500
OTHER MISC REVENUE	$350	$150	$0	$150	$150
TOTAL 622 COUNTY COURT	**$30,040**	**$24,650**	**$25,018**	**$24,650**	**$24,650**

623 JUVENILE COURT	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
OTHER MISC REVENUE	$0	$0	$80	$0	$0
TOTAL 623 JUVENILE COURT	**$0**	**$0**	**$80**	**$0**	**$0**

624 DISTRICT COURT	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
FEDERAL GRANTS	$319,528	$200,000	$267,466	$200,000	$200,000
FEES	$25,988	$5,250	$9,518	$5,250	$5,250
OTHER SERVICE REVS/REIMB	$52,473	$50,000	$56,175	$50,000	$50,000
SALE OF FIXED ASSETS	$0	$0	$185	$0	$0
TOTAL 624 DISTRICT COURT	**$397,990**	**$255,250**	**$333,344**	**$255,250**	**$255,250**

625 PUBLIC DEFENDER	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
OTHER INTERGOVERNMENTAL	$562,115	$578,978	$578,978	$596,347	$596,347
OTHER SERVICE REVS/REIMB	$62	$0	$779	$0	$0
TOTAL 625 PUBLIC DEFENDER	**$562,177**	**$578,978**	**$579,757**	**$596,347**	**$596,347**

628 JUSTICE SYSTEM MISC	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
OTHER SERVICE REVS/REIMB	$0	$0	$47	$0	$0
TOTAL 628 JUSTICE SYSTEMS MISC	**$0**	**$0**	**$47**	**$0**	**$0**

645 EXTENSION SERVICE	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
RENTAL INCOME	$4,000	$3,500	$3,860	$3,500	$3,500
OTHER MISC REVENUE	$1,225	$1,500	$1,300	$1,500	$1,500
TOTAL 645 EXTENSION SERVICE	**$5,225**	**$5,000**	**$5,160**	**$5,000**	**$5,000**

LANCASTER COUNTY
GENERAL FUND REVENUE BUDGET

648 RECORDS & INFO MGMT	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
FEES	$28,711	$29,000	$29,300	$25,000	$25,000
OTHER SERVICE REVS/REIMB	$38,295	$39,715	$39,822	$38,100	$38,100
SALE OF FIXED ASSETS	$63	$0	$0	$500	$500
TOTAL 648 RECORDS & INFO MGMT	**$67,069**	**$68,715**	**$69,122**	**$63,600**	**$63,600**

651 COUNTY SHERIFF	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
FEDERAL GRANTS	$263,019	$134,000	$106,394	$121,000	$121,000
FEES	$366,156	$444,020	$490,147	$464,020	$464,020
OTHER SERVICE REVS/REIMB	$1,823,910	$1,638,587	$1,737,564	$1,727,787	$1,727,787
INTEREST INCOME	$349	$60	$669	$560	$560
SALE OF FIXED ASSETS	$808	$7,500	$14,575	$7,500	$7,500
OTHER MISC REVENUE	$33,988	$300	$74,896	$300	$300
FUND TRANSFERS	$51,917	$62,374	$65,996	$161,374	$161,374
TOTAL 651 COUNTY SHERIFF	**$2,540,147**	**$2,286,841**	**$2,490,242**	**$2,482,541**	**$2,482,541**

652 COUNTY ATTORNEY	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
FEDERAL GRANTS	$2,074,337	$1,452,116	$1,874,285	$1,686,505	$1,686,505
FEES	$425	$400	$256	$400	$400
OTHER SERVICE REVS/REIMB	$14,753	$10,000	$19,456	$10,000	$10,000
FUND TRANSFERS	$114,638	$90,744	$75,278	$100,371	$100,371
TOTAL 652 COUNTY ATTORNEY	**$2,204,153**	**$1,553,260**	**$1,969,275**	**$1,797,276**	**$1,797,276**

671 CORRECTIONS	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
FEDERAL GRANTS	$187,187	$130,800	$118,246	$130,800	$130,800
STATE REVENUES	$610,258	$515,000	$143,803	$140,000	$140,000
COMMISSIONS	$856,482	$709,000	$820,513	$705,000	$705,000
BOARDING COST REIMBURSEMENT	$9,275	$8,500	$9,364	$8,500	$8,500
OTHER SERVICE REVS/REIMB	$102,578	$65,000	$97,720	$50,000	$50,000
FUND TRANSFERS	$12,373	$0	$0	$0	$0
TOTAL 671 CORRECTIONS	**$1,778,153**	**$1,428,300**	**$1,189,647**	**$1,034,300**	**$1,034,300**

LANCASTER COUNTY
GENERAL FUND REVENUE BUDGET

674 ADULT PROBATION	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED 2014-15	ADOPTED FY26
FEES	$8,421	$9,000	$7,514	$34,000	$34,000
SALE OF FIXED ASSETS	$0	$0	$525	$0	$0
TOTAL 674 ADULT PROBATION	**$8,421**	**$9,000**	**$8,039**	**$34,000**	**$34,000**

676 COMMUNITY CORRECTIONS	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
STATE REVENUES	$444,021	$396,839	$369,826	$406,839	$133,000
FEES	$598,837	$582,808	$637,950	$621,042	$599,042
OTHER SERVICE REVS/REIMB	$90,638	$44,292	$78,850	$0	$0
SALE OF FIXED ASSETS	$0	$0	$875	$0	$0
OTHER MISC REVENUE	$12,112	$0	$0	$0	$0
FUND TRANSFERS	$92,235	$229,081	$307,499	$163,598	$163,598
TOTAL 676 COMMUNITY CORRECTIONS	**$1,237,842**	**$1,253,020**	**$1,395,000**	**$1,191,479**	**$895,640**

678 YOUTH SERVICES CENTER	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
STATE REVENUES	$1,676,423	$2,066,458	$1,594,349	$1,892,510	$1,892,510
COMMISSIONS	$12,830	$13,301	$20,967	$23,344	$23,344
BOARDING COST REIMBURSEMENT	$60,924	$113,226	$36,624	$34,000	$34,000
OTHER SERVICE REVS/REIMB	$920,898	$900,900	$798,229	$818,800	$818,800
SALE OF FIXED ASSETS	$0	$0	$30	$0	$0
OTHER MISC REVENUE	$0	$0	$0	$300	$300
TOTAL 678 YOUTH SERVICES CENTER	**$2,671,075**	**$3,093,885**	**$2,450,198**	**$2,768,954**	**$2,768,954**

693 EMERGENCY MANAGEMENT	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
OTHER INTERGOVERNMENTAL	$301,118	$325,579	$325,579	$403,923	$403,923
OTHER SERVICE REVS/REIMB	$1,533	$0	$5,350	$7,500	$7,500
SALE OF FIXED ASSETS	$0	$0	$1,400	$0	$0
FUND TRANSFERS	$165,000	$150,000	$150,000	$100,000	$100,000
TOTAL 693 EMERGENCY MANAGEMENT	**$467,651**	**$475,579**	**$482,329**	**$511,423**	**$511,423**

703 COUNTY ENGINEER	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
OTHER SERVICE REVS/REIMB	$0	$0	$269	$0	$0
SALE OF FIXED ASSETS	$0	$0	$10,425	$0	$0
TOTAL 703 COUNTY ENGINEER	**$0**	**$0**	**$10,694**	**$0**	**$0**

LANCASTER COUNTY
GENERAL FUND REVENUE BUDGET

801 GENERAL ASSISTANCE	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
OTHER SERVICE REVS/REIMB	$1,980	$2,500	$0	$2,500	$2,500
TOTAL 801 GENERAL ASSISTANCE	**$1,980**	**$2,500**	**$0**	**$2,500**	**$2,500**

803 VETERANS ADMINISTRATION	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
OTHER SERVICE REVS/REIMB	$340	$0	$29	$0	$0
TOTAL 803 VETERANS ADMINISTRATION	**$340**	**$0**	**$29**	**$0**	**$0**

805 HEALTH & HUMAN SERVICES	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
OTHER SERVICE REVS/REIMB	$0	$0	$39,000	$0	$0
TOTAL 805 HEALTH & HUMAN SERVICES	**$0**	**$0**	**$39,000**	**$0**	**$0**

837 HUMAN SERVICES	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
OTHER INTERGOVERNMENTAL	$284,625	$296,590	$296,590	$305,789	$305,789
FEES	$2,633	$2,500	$2,207	$0	$0
OTHER SERVICE REVS/REIMB	$4,352	$0	-$1,137	$0	$0
FUND TRANSFERS	$492,074	$550,000	$329,290	$679,421	$679,421
TOTAL 837 HUMAN SERVICES	**$783,684**	**$849,090**	**$626,951**	**$985,210**	**$985,210**

999 GEN FD GENERAL REVENUES	ACTUALS FY24	BUDGET FY25	ACTUALS FY25	PROPOSED FY26	ADOPTED FY26
AD VALOREM TAXES	$80,955,623	$94,887,954	$83,923,064	$101,088,821	$100,573,950
INT & PENALTY ON AV TAXES	$146,245	$0	$175,901	$0	$0
MOTOR VEHICLE TAXES	$11,564,403	$11,821,187	$12,303,348	$12,520,347	$12,594,208
OTHER TAXES	$7,281,615	$7,800,000	$9,911,225	$7,967,455	$8,000,000
BUSINESS LICENSE & PERMIT	$1,520	$3,000	$1,200	$2,000	$2,000
FEDERAL GRANTS	$24,861	$25,000	$25,678	$25,000	$25,000
STATE REVENUES	$9,976,306	$1,469,000	$11,125,759	$1,551,000	$1,651,000
OTHER INTERGOVERNMENTAL	$1,841,624	$1,840,000	$1,879,603	$1,865,000	$1,884,536
COMMISSIONS	$8,017	$7,500	$2,721	$7,500	$7,500
FEES	$23,061	$20,000	$13,396	$15,000	$15,000
OTHER SERVICE REVS/REIMB	$74,850	$70,000	$70,620	$65,000	$65,000
FINES	$9,993	$20,000	$8,009	$10,000	$10,000
RENTAL INCOME	$6,317	$6,425	$6,456	$6,425	$6,425
OTHER MISC REVENUE	$747,391	$220,000	$186,882	$165,000	$200,000
FUND TRANSFERS	$12,032	$700,000	$654,498	$1,000,000	$1,260,000
TOTAL 999 GENERAL RECEIPTS	**$112,673,859**	**$118,890,066**	**$120,288,360**	**$126,288,548**	**$126,294,619**

TOTAL GENERAL FUND REVENUES	$143,253,997	$147,244,347	$149,295,401	$154,248,653	$153,958,885

GENERAL FUND EXPENDITURES BUDGET SUMMARY

AGENCY		ACTUAL EXPENSE FY24	FY25 BUDGET ADOPTED	FY25 BUDGET REVISED	ACTUAL EXPENSE FY25	FY26 BUDGET ADOPTED	FY26 BUDGET AMENDED
601	BOARD OF COMMISSIONERS	422,023	431,316	438,716	438,482	443,267	456,267
602	COUNTY CLERK	1,545,416	1,665,206	1,665,206	1,642,383	1,743,474	1,743,474
603	COUNTY TREASURER	4,122,558	4,172,219	4,172,219	3,888,629	4,093,923	4,093,923
605	ASSESSOR/REGISTER OF DEEDS	4,513,159	5,294,665	5,314,665	5,293,054	5,579,983	5,579,983
606	ROD TECHNOLOGY	257,612	98,755	98,755	98,755	150,450	150,450
607	ELECTION COMMISSIONER	1,670,256	2,318,579	2,718,579	2,676,200	1,946,596	1,946,596
610	INFORMATION SERVICES	1,072,854	1,118,311	1,118,311	1,060,708	1,127,926	1,127,926
611	BUDGET & FISCAL	385,099	455,027	460,027	459,614	504,705	512,205
612	GENERAL GOVERNMENT	17,569,458	22,749,324	20,818,092	20,419,313	20,684,550	20,614,050
613	ADMINISTRATIVE SERVICES	514,747	621,629	637,129	625,210	664,046	664,046
618	BOARD OF EQUALIZATION	588,187	463,415	463,415	379,027	602,481	602,481
621	CLERK OF DISTRICT COURT	1,998,524	2,205,230	2,205,230	2,085,834	2,195,115	2,195,115
622	COUNTY COURT	2,576,655	2,151,103	2,656,603	2,304,452	2,305,428	2,305,428
623	JUVENILE COURT	2,661,855	3,016,711	3,016,711	2,957,448	3,062,546	3,062,546
624	DISTRICT COURT	3,564,197	3,353,619	4,237,275	4,230,499	4,101,319	4,101,319
625	PUBLIC DEFENDER	5,653,141	6,056,765	6,056,765	5,906,529	6,272,462	6,272,462
627	JURY COMMISSIONER	348,240	454,145	454,145	367,684	452,217	452,217
628	JUSTICE SYSTEM MISCELLANEOUS	1,752,635	2,057,383	2,057,383	2,025,546	2,100,795	2,100,795
645	EXTENSION SERVICE	1,081,597	1,109,881	1,109,881	1,089,019	1,155,125	1,155,125
648	RECORDS & INFORMATION MGMT	703,548	792,346	822,346	822,041	758,665	758,665
651	COUNTY SHERIFF	17,465,637	18,513,034	18,513,034	18,119,737	20,331,173	20,331,173
652	COUNTY ATTORNEY	9,981,405	10,731,471	10,731,471	10,668,722	11,138,485	11,138,485
671	CORRECTIONS	34,938,718	37,791,628	37,791,628	37,429,779	39,680,093	39,680,093
673	JUVENILE PROBATION	288,251	315,912	315,912	307,248	317,445	317,445
674	ADULT PROBATION	567,603	616,785	616,785	564,242	630,445	630,445
676	COMMUNITY CORRECTIONS	3,744,396	4,156,522	4,156,522	4,042,691	4,073,666	4,073,666
678	YOUTH SERVICES CENTER	6,588,392	7,571,591	7,571,591	7,071,448	7,469,325	7,519,325
693	EMERGENCY MANAGEMENT	679,588	801,157	801,157	800,883	915,345	915,345
703	COUNTY ENGINEER	5,868,448	6,108,796	6,108,796	5,998,224	6,539,456	6,539,456
751	MENTAL HEALTH BOARD	238,168	266,946	301,946	278,991	309,901	309,901
801	GENERAL ASSISTANCE	132,123	467,500	467,500	155,909	709,500	709,500
803	VETERANS ADMINISTRATION	449,004	460,791	479,967	463,529	486,565	486,565
805	HEALTH & HUMAN SERVICES	6,442,585	7,454,218	7,454,218	7,407,575	6,999,827	6,999,827
837	HUMAN SERVICES	1,297,221	1,401,714	1,401,714	1,352,632	1,364,805	1,364,805
		141,683,298	157,243,694	157,233,694	153,432,036	160,911,104	160,911,104

GENERAL FUND EXPENDITURES BUDGET SUMMARY

AGENCY		ACTUAL EXPENSE FY24	FY25 BUDGET ADOPTED	FY25 BUDGET REVISED	ACTUAL EXPENSE FY25	FY26 BUDGET PROPOSED	FY26 BUDGET ADOPTED
601	BOARD OF COMMISSIONERS	422,023	431,316	438,716	438,482	443,267	443,267
602	COUNTY CLERK	1,545,416	1,665,206	1,665,206	1,642,383	1,743,474	1,743,474
603	COUNTY TREASURER	4,122,558	4,172,219	4,172,219	3,888,629	4,093,923	4,093,923
605	ASSESSOR/REGISTER OF DEEDS	4,513,159	5,294,665	5,314,665	5,293,054	5,579,983	5,579,983
606	ROD TECHNOLOGY	257,612	98,755	98,755	98,755	150,450	150,450
607	ELECTION COMMISSIONER	1,670,256	2,318,579	2,718,579	2,676,200	1,946,596	1,946,596
610	INFORMATION SERVICES	1,072,854	1,118,311	1,118,311	1,060,708	1,127,926	1,127,926
611	BUDGET & FISCAL	385,099	455,027	460,027	459,614	504,705	504,705
612	GENERAL GOVERNMENT	17,569,458	22,749,324	20,818,092	20,419,313	20,452,910	20,684,550
613	ADMINISTRATIVE SERVICES	514,747	621,629	637,129	625,210	664,046	664,046
618	BOARD OF EQUALIZATION	588,187	463,415	463,415	379,027	602,481	602,481
621	CLERK OF DISTRICT COURT	1,998,524	2,205,230	2,205,230	2,085,834	2,195,115	2,195,115
622	COUNTY COURT	2,576,655	2,151,103	2,656,603	2,304,452	2,305,428	2,305,428
623	JUVENILE COURT	2,661,855	3,016,711	3,016,711	2,957,448	3,062,546	3,062,546
624	DISTRICT COURT	3,564,197	3,353,619	4,237,275	4,230,499	4,101,319	4,101,319
625	PUBLIC DEFENDER	5,653,141	6,056,765	6,056,765	5,906,529	6,272,462	6,272,462
627	JURY COMMISSIONER	348,240	454,145	454,145	367,684	452,217	452,217
628	JUSTICE SYSTEM MISCELLANEOUS	1,752,635	2,057,383	2,057,383	2,025,546	2,100,795	2,100,795
645	EXTENSION SERVICE	1,081,597	1,109,881	1,109,881	1,089,019	1,155,125	1,155,125
648	RECORDS & INFORMATION MGMT	703,548	792,346	822,346	822,041	758,665	758,665
651	COUNTY SHERIFF	17,465,637	18,513,034	18,513,034	18,119,737	20,548,672	20,331,173
652	COUNTY ATTORNEY	9,981,405	10,731,471	10,731,471	10,668,722	11,138,485	11,138,485
671	CORRECTIONS	34,938,718	37,791,628	37,791,628	37,429,779	39,680,093	39,680,093
673	JUVENILE PROBATION	288,251	315,912	315,912	307,248	317,445	317,445
674	ADULT PROBATION	567,603	616,785	616,785	564,242	630,445	630,445
676	COMMUNITY CORRECTIONS	3,744,396	4,156,522	4,156,522	4,042,691	4,342,168	4,073,666
678	YOUTH SERVICES CENTER	6,588,392	7,571,591	7,571,591	7,071,448	7,469,325	7,469,325
693	EMERGENCY MANAGEMENT	679,588	801,157	801,157	800,883	915,345	915,345
703	COUNTY ENGINEER	5,868,448	6,108,796	6,108,796	5,998,224	6,539,456	6,539,456
751	MENTAL HEALTH BOARD	238,168	266,946	301,946	278,991	309,901	309,901
801	GENERAL ASSISTANCE	132,123	467,500	467,500	155,909	709,500	709,500
803	VETERANS ADMINISTRATION	449,004	460,791	479,967	463,529	486,565	486,565
805	HEALTH & HUMAN SERVICES	6,442,585	7,454,218	7,454,218	7,407,575	7,035,234	6,999,827
837	HUMAN SERVICES	1,297,221	1,401,714	1,401,714	1,352,632	1,364,805	1,364,805
		141,683,298	157,243,694	157,233,694	153,432,036	161,200,872	160,911,104

LANCASTER COUNTY
GENERAL FUND EXPENSE BUDGET

601 BOARD OF COMMISSIONERS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$299,579	$0	$310,995	$303,400	$0	$301,119	$301,119
EMPLOYEE BENEFITS	$122,443	$0	$127,721	$135,082	$0	$142,148	$142,148
TOTAL BOARD OF COMMISSIONERS	**$422,023**	**$0**	**$438,716**	**$438,482**	**$0**	**$443,267**	**$443,267**

602 COUNTY CLERK	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$958,209	$0	$1,020,964	$1,049,129	$0	$1,081,699	$1,081,699
EMPLOYEE BENEFITS	$323,941	$0	$352,030	$339,935	$0	$357,603	$357,603
OFFICE SUPPLIES	$5,187	$0	$7,000	$4,687	$0	$9,750	$9,750
OPERATING SUPPLIES	$9,352	$0	$13,000	$4,398	$0	$8,000	$8,000
OTHER CONTRACTED SERVICES	$155,188	$0	$151,766	$142,518	$0	$168,321	$168,321
TRANS, TRAVEL & SUBSISTANCE	$9,354	$0	$7,360	$7,374	$0	$6,225	$6,225
COMMUNICATIONS	$536	$0	$650	$1,771	$0	$1,795	$1,795
POSTAGE, COURIER & FREIGHT	$7,812	$0	$13,200	$9,638	$0	$15,000	$15,000
PRINTING & ADVERTISING	$12,177	$0	$17,500	$7,980	$0	$19,500	$19,500
MISC FEES & SERVICES	$9,755	$0	$20,060	$14,277	$0	$19,315	$19,315
INSURANCE & SURETY BONDS	$324	$0	$145	$200	$0	$235	$235
REPAIR & MAINTENANCE COST	$0	$0	$1,000	$0	$0	$1,250	$1,250
RENTALS	$53,581	$0	$54,781	$54,781	$0	$54,781	$54,781
EQUIPMENT	$0	$0	$5,750	$5,696	$0	$0	$0
TOTAL COUNTY CLERK	**$1,545,416**	**$0**	**$1,665,206**	**$1,642,383**	**$0**	**$1,743,474**	**$1,743,474**

603 COUNTY TREASURER	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$2,204,789	$0	$2,436,223	$2,346,236	$0	$2,440,459	$2,440,459
EMPLOYEE BENEFITS	$863,592	$0	$963,441	$909,524	$0	$938,835	$938,835
OFFICE SUPPLIES	$20,305	$0	$27,000	$15,290	$0	$20,000	$20,000
OPERATING SUPPLIES	$0	$0	$0	$6,409	$0	$5,000	$5,000
OTHER CONTRACTED SERVICES	$218,737	$0	$267,570	$235,857	$0	$252,111	$252,111
TRANS, TRAVEL & SUBSISTANCE	$1,322	$0	$1,850	$455	$0	$1,650	$1,650
COMMUNICATIONS	$410	$0	$855	$43	$0	$0	$0
POSTAGE, COURIER & FREIGHT	$460,518	$0	$225,000	$163,201	$0	$200,000	$200,000
PRINTING & ADVERTISING	$59,895	$0	$46,500	$23,034	$0	$38,500	$38,500
MISC FEES & SERVICES	$1,536	$0	$6,700	$2,413	$0	$4,400	$4,400
INSURANCE & SURETY BONDS	$15,247	$0	$18,260	$15,251	$0	$19,148	$19,148
REPAIR & MAINTENANCE COST	$3,877	$0	$3,500	$597	$0	$3,500	$3,500
RENTALS	$269,859	$0	$170,320	$170,319	$0	$170,320	$170,320
EQUIPMENT	$2,471	$0	$5,000	$0	$0	$0	$0
TOTAL COUNTY TREASURER	**$4,122,558**	**$0**	**$4,172,219**	**$3,888,629**	**$0**	**$4,093,923**	**$4,093,923**

LANCASTER COUNTY
GENERAL FUND EXPENSE BUDGET

605 ASSESSOR/DEEDS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$2,936,805	$0	$3,334,626	$3,270,406	$0	$3,476,690	$3,476,690
EMPLOYEE BENEFITS	$1,124,848	$0	$1,268,022	$1,338,987	$0	$1,365,917	$1,365,917
OFFICE SUPPLIES	$7,312	$0	$10,000	$14,153	$0	$21,500	$21,500
OPERATING SUPPLIES	$2,770	$0	$0	$3,167	$0	$1,500	$1,500
ENERGY SUPPLIES	$7,929	$0	$10,000	$10,081	$0	$12,000	$12,000
OTHER CONTRACTED SERVICES	$184,450	$0	$379,260	$393,787	$0	$395,487	$395,487
TRANS, TRAVEL & SUBSISTANCE	$12,178	$0	$27,750	$8,747	$0	$17,920	$17,920
COMMUNICATIONS	$14,211	$0	$14,700	$11,289	$0	$12,000	$12,000
POSTAGE, COURIER & FREIGHT	$11,631	$0	$15,500	$13,923	$0	$16,647	$16,647
PRINTING & ADVERTISING	$10,479	$0	$11,300	$12,368	$0	$11,300	$11,300
MISC FEES & SERVICES	$31,093	$0	$35,450	$26,777	$0	$24,605	$24,605
INSURANCE & SURETY BONDS	$11,444	$0	$11,415	$12,270	$0	$12,557	$12,557
REPAIR & MAINTENANCE COST	$13,523	$0	$11,000	$13,667	$0	$21,000	$21,000
RENTALS	$134,652	$0	$135,642	$136,002	$0	$136,002	$136,002
EQUIPMENT	$9,832	$0	$50,000	$0	$27,429	$54,858	$54,858
TOTAL ASSESSOR/DEEDS	**$4,513,159**	**$0**	**$5,314,665**	**$5,265,625**	**$27,429**	**$5,579,983**	**$5,579,983**

606 REG OF DEEDS TECHNOLOGY	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OFFICE SUPPLIES	$236	$0	$0	$0	$0	$0	$0
OPERATING SUPPLIES	$2,840	$0	$0	$0	$0	$0	$0
OTHER CONTRACTED SERVICES	$254,536	$0	$98,755	$98,755	$0	$150,450	$150,450
TOTAL ROD TECHNOLOGY	**$257,612**	**$0**	**$98,755**	**$98,755**	**$0**	**$150,450**	**$150,450**

607 ELECTION COMMISSIONER	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$873,924	$0	$1,415,024	$1,428,684	$0	$988,746	$988,746
EMPLOYEE BENEFITS	$178,794	$0	$225,413	$251,793	$0	$230,250	$230,250
OTHER COMPENSATION COSTS	$708	$0	$708	$2,580	$0	$857	$857
OFFICE SUPPLIES	$8,573	$0	$12,500	$11,308	$0	$10,000	$10,000
OPERATING SUPPLIES	$151,509	$0	$300,000	$272,818	$0	$175,000	$175,000
FOOD SUPPLIES	$314	$0	$500	$0	$0	$500	$500
OTHER CONTRACTED SERVICES	$57,940	$0	$126,260	$97,577	$0	$87,445	$87,445
TRANS, TRAVEL & SUBSISTANCE	$8,614	$0	$8,570	$17,575	$0	$9,070	$9,070
COMMUNICATIONS	$0	$0	$405	$0	$0	$0	$0
POSTAGE, COURIER & FREIGHT	$80,811	$0	$300,300	$288,289	$0	$153,000	$153,000
PRINTING & ADVERTISING	$79,872	$0	$137,250	$119,903	$0	$91,250	$91,250
MISC FEES & SERVICES	$22,065	$0	$2,800	$25,880	$0	$28,000	$28,000
INSURANCE & SURETY BONDS	$7,000	$0	$6,768	$7,726	$0	$7,797	$7,797
REPAIR & MAINTENANCE COST	$1,632	$0	$600	$5,760	$0	$5,000	$5,000
RENTALS	$133,180	$0	$138,981	$146,306	$0	$139,681	$139,681
EQUIPMENT	$65,318	$0	$42,500	$0	$0	$20,000	$20,000
TOTAL ELECTION COMMISSIONER	**$1,670,256**	**$0**	**$2,718,579**	**$2,676,200**	**$0**	**$1,946,596**	**$1,946,596**

LANCASTER COUNTY
GENERAL FUND EXPENSE BUDGET

610 INFORMATION SERVICES	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OFFICE SUPPLIES	$16,467	$0	$0	$5,979	$0	$0	$0
OPERATING SUPPLIES	$177,037	$0	$0	$203,034	$0	$160,000	$160,000
OTHER CONTRACTED SERVICES	$702,732	$150,000	$843,311	$840,078	$0	$967,926	$967,926
EQUIPMENT	$26,618	$0	$275,000	$11,618	$0	$0	$0
TOTAL INFORMATION SERVICES	**$922,854**	**$150,000**	**$1,118,311**	**$1,060,708**	**$0**	**$1,127,926**	**$1,127,926**

611 BUDGET & FISCAL DIVISION	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$287,045	$0	$355,516	$343,610	$0	$371,524	$371,524
EMPLOYEE BENEFITS	$88,141	$0	$93,699	$105,790	$0	$122,369	$122,369
OFFICE SUPPLIES	$22	$0	$50	$204	$0	$150	$150
POSTAGE, COURIER & FREIGHT	$3	$0	$0	$0	$0	$0	$0
PRINTING & ADVERTISING	$252	$0	$375	$248	$0	$375	$375
MISC FEES & SERVICES	$250	$0	$1,000	$375	$0	$900	$900
RENTALS	$9,387	$0	$9,387	$9,387	$0	$9,387	$9,387
TOTAL BUDGET & FISCAL DIVISION	**$385,099**	**$0**	**$460,027**	**$459,614**	**$0**	**$504,705**	**$504,705**

612 GENERAL GOVERNMENT	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER COMPENSATION COSTS	$137,405	$0	$156,146	$151,146	$0	$171,260	$171,260
OTHER CONTRACTED SERVICES	$795,229	$0	$797,699	$599,105	$0	$721,609	$721,609
CITY/COUNTY SHARED	$1,771,282	$0	$1,864,446	$1,974,809	$0	$1,974,219	$2,005,859
COMMUNICATIONS	$16,274	$0	$16,650	$15,502	$0	$16,650	$16,650
POSTAGE, COURIER & FREIGHT	$2	$0	$0	$0	$0	$0	$0
PRINTING & ADVERTISING	$10	$0	$1,500	$43	$0	$0	$0
MISC FEES & SERVICES	$163,715	$0	$428,861	$82,489	$0	$3,111,465	$3,311,465
INSURANCE & SURETY BONDS	$206,269	$0	$204,098	$247,528	$0	$225,859	$225,859
REPAIR & MAINTENANCE COST	$748	$0	$0	$0	$0	$0	$0
INTER-FUND TRANSFERS	$14,478,524	$0	$17,348,692	$17,348,692	$0	$14,231,848	$14,231,848
TOTAL GENERAL GOVERNMENT	**$17,569,458**	**$0**	**$20,818,092**	**$20,419,313**	**$0**	**$20,452,910**	**$20,684,550**

613 ADMINISTRATIVE SERVICES	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$356,636	$0	$448,871	$451,101	$0	$467,999	$467,999
EMPLOYEE BENEFITS	$95,999	$0	$120,291	$117,725	$0	$125,380	$125,380
OFFICE SUPPLIES	$5,682	$0	$1,800	$944	$0	$1,600	$1,600
OPERATING SUPPLIES	$0	$0	$0	$626	$0	$1,000	$1,000
ENERGY SUPPLIES	$82	$0	$140	$65	$0	$180	$180
FOOD SUPPLIES	$43	$0	$50	$0	$0	$50	$50
OTHER CONTRACTED SERVICES	$0	$0	$0	$126	$0	$0	$0
TRANS, TRAVEL & SUBSISTANCE	$6,257	$0	$10,690	$6,330	$0	$10,400	$10,400
COMMUNICATIONS	$3,830	$0	$3,690	$4,570	$0	$4,740	$4,740
POSTAGE, COURIER & FREIGHT	$21	$0	$100	$135	$0	$100	$100
PRINTING & ADVERTISING	$2,468	$0	$8,100	$2,253	$0	$8,100	$8,100
MISC FEES & SERVICES	$8,444	$0	$5,811	$5,709	$0	$8,941	$8,941
INSURANCE & SURETY BONDS	$0	$0	$30	$70	$0	$0	$0
RENTALS	$35,286	$0	$35,556	$35,556	$0	$35,556	$35,556
EQUIPMENT	$0	$0	$2,000	$0	$0	$0	$0
TOTAL ADMINISTRATIVE SERVICES	**$514,747**	**$0**	**$637,129**	**$625,210**	**$0**	**$664,046**	**$664,046**

LANCASTER COUNTY
GENERAL FUND EXPENSE BUDGET

618 BOARD OF EQUALIZATION	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OFFICE SUPPLIES	$6,802	$0	$3,500	$340	$0	$3,500	$3,500
OTHER CONTRACTED SERVICES	$459,636	$0	$343,715	$239,043	$0	$484,281	$484,281
TRANS, TRAVEL & SUBSISTANCE	$64	$0	$200	$0	$0	$200	$200
COMMUNICATIONS	$5,729	$0	$4,000	$5,022	$0	$4,000	$4,000
POSTAGE, COURIER & FREIGHT	$55,459	$0	$38,000	$70,983	$0	$38,000	$38,000
PRINTING & ADVERTISING	$7,719	$0	$11,000	$12,200	$0	$10,000	$10,000
MISC FEES & SERVICES	$51,276	$0	$60,000	$49,938	$0	$60,000	$60,000
RENTALS	$1,500	$0	$3,000	$1,500	$0	$2,500	$2,500
TOTAL BOARD OF EQUALIZATION	**$588,187**	**$0**	**$463,415**	**$379,027**	**$0**	**$602,481**	**$602,481**

621 CLERK OF DISTRICT COURT	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$1,288,647	$0	$1,422,198	$1,323,079	$0	$1,395,843	$1,395,843
EMPLOYEE BENEFITS	$512,684	$0	$560,263	$549,218	$0	$561,633	$561,633
OTHER COMPENSATION COSTS	$0	$0	$0	$2,220	$0	$0	$0
OFFICE SUPPLIES	$14,752	$0	$14,000	$13,245	$0	$14,000	$14,000
OPERATING SUPPLIES	$0	$0	$3,200	$1,369	$0	$3,200	$3,200
OTHER CONTRACTED SERVICES	$56,217	$0	$75,306	$65,914	$0	$77,151	$77,151
TRANS, TRAVEL & SUBSISTANCE	$901	$0	$2,372	$1,843	$0	$1,977	$1,977
POSTAGE, COURIER & FREIGHT	$11,488	$0	$12,100	$11,208	$0	$11,100	$11,100
PRINTING & ADVERTISING	$11,817	$0	$12,200	$16,062	$0	$15,200	$15,200
MISC FEES & SERVICES	$864	$0	$1,284	$899	$0	$12,634	$12,634
INSURANCE & SURETY BONDS	$482	$0	$280	$280	$0	$350	$350
REPAIR & MAINTENANCE COST	$345	$0	$1,700	$170	$0	$1,700	$1,700
RENTALS	$100,327	$0	$100,327	$100,327	$0	$100,327	$100,327
TOTAL CLERK OF DISTRICT COURT	**$1,998,524**	**$0**	**$2,205,230**	**$2,085,834**	**$0**	**$2,195,115**	**$2,195,115**

622 COUNTY COURT	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OFFICE SUPPLIES	$44,585	$0	$60,000	$44,913	$0	$60,000	$60,000
OPERATING SUPPLIES	$1,400	$0	$4,600	$5,691	$0	$4,600	$4,600
OTHER CONTRACTED SERVICES	$1,943,040	$0	$1,968,238	$1,647,521	$0	$1,617,888	$1,617,888
COMMUNICATIONS	$5,154	$0	$5,531	$4,634	$0	$4,431	$4,431
POSTAGE, COURIER & FREIGHT	$38,830	$0	$58,000	$55,534	$0	$60,000	$60,000
PRINTING & ADVERTISING	$19,888	$0	$31,000	$23,938	$0	$28,000	$28,000
MISC FEES & SERVICES	$3,780	$0	$5,175	$2,666	$0	$6,450	$6,450
REPAIR & MAINTENANCE COST	$423	$0	$2,100	$0	$0	$2,100	$2,100
RENTALS	$519,555	$0	$521,959	$519,555	$0	$521,959	$521,959
TOTAL COUNTY COURT	**$2,576,655**	**$0**	**$2,656,603**	**$2,304,452**	**$0**	**$2,305,428**	**$2,305,428**

LANCASTER COUNTY
GENERAL FUND EXPENSE BUDGET

623 JUVENILE COURT	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$525,850	$0	$544,490	$547,311	$0	$560,870	$560,870
EMPLOYEE BENEFITS	$225,059	$0	$236,602	$226,316	$0	$230,736	$230,736
OFFICE SUPPLIES	$7,077	$0	$9,500	$7,773	$0	$9,500	$9,500
OPERATING SUPPLIES	$1,352	$0	$5,000	$2,465	$0	$6,500	$6,500
OTHER CONTRACTED SERVICES	$1,673,852	$0	$1,979,624	$1,941,829	$0	$2,015,920	$2,015,920
COMMUNICATIONS	$576	$0	$800	$717	$0	$800	$800
POSTAGE, COURIER & FREIGHT	$6,250	$0	$6,500	$7,855	$0	$8,500	$8,500
PRINTING & ADVERTISING	$3,808	$0	$8,250	$4,647	$0	$7,250	$7,250
MISC FEES & SERVICES	$11,188	$0	$15,450	$13,041	$0	$16,475	$16,475
REPAIR & MAINTENANCE COST	$0	$0	$500	$0	$0	$500	$500
RENTALS	$205,495	$0	$205,495	$205,495	$0	$205,495	$205,495
EQUIPMENT	$1,348	$0	$4,500	$0	$0	$0	$0
TOTAL JUVENILE COURT	**$2,661,855**	**$0**	**$3,016,711**	**$2,957,448**	**$0**	**$3,062,546**	**$3,062,546**

624 DISTRICT COURT	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$1,064,585	$0	$1,126,776	$1,130,865	$0	$1,159,453	$1,159,453
EMPLOYEE BENEFITS	$436,357	$0	$463,572	$456,193	$0	$481,048	$481,048
OFFICE SUPPLIES	$13,566	$0	$23,358	$15,892	$0	$23,358	$23,358
OPERATING SUPPLIES	$26,564	$19,076	$13,000	$5,750	$0	$22,425	$22,425
OTHER CONTRACTED SERVICES	$1,356,414	$0	$1,930,252	$1,972,532	$0	$1,736,868	$1,736,868
TRANS, TRAVEL & SUBSISTANCE	$580	$0	$3,500	$1,231	$0	$3,500	$3,500
COMMUNICATIONS	$1,921	$0	$2,300	$1,927	$0	$2,300	$2,300
POSTAGE, COURIER & FREIGHT	$699	$0	$1,150	$1,115	$0	$1,150	$1,150
PRINTING & ADVERTISING	$1,552	$0	$3,200	$2,756	$0	$3,050	$3,050
MISC FEES & SERVICES	$100,281	$0	$124,200	$99,970	$0	$124,200	$124,200
INSURANCE & SURETY BONDS	$194	$0	$300	$0	$0	$300	$300
REPAIR & MAINTENANCE COST	$62	$0	$1,400	$0	$0	$1,400	$1,400
RENTALS	$542,268	$0	$542,267	$542,268	$0	$542,267	$542,267
EQUIPMENT	$77	$0	$2,000	$0	$0	$0	$0
TOTAL DISTRICT COURT	**$3,545,120**	**$19,076**	**$4,237,275**	**$4,230,499**	**$0**	**$4,101,319**	**$4,101,319**

625 PUBLIC DEFENDER	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$3,870,352	$0	$4,167,257	$4,093,562	$0	$4,326,264	$4,326,264
EMPLOYEE BENEFITS	$1,235,875	$0	$1,278,320	$1,241,155	$0	$1,281,606	$1,281,606
OFFICE SUPPLIES	$16,604	$0	$17,000	$19,436	$0	$19,320	$19,320
OPERATING SUPPLIES	$4,913	$0	$6,600	$5,279	$0	$10,600	$10,600
ENERGY SUPPLIES	$0	$0	$500	$0	$0	$500	$500
OTHER CONTRACTED SERVICES	$133,551	$0	$142,026	$145,198	$0	$147,566	$147,566
TRANS, TRAVEL & SUBSISTANCE	$17,862	$0	$23,250	$9,095	$0	$24,200	$24,200
COMMUNICATIONS	$1,038	$0	$1,200	$1,025	$0	$1,350	$1,350
POSTAGE, COURIER & FREIGHT	$5,643	$0	$6,000	$6,600	$0	$7,000	$7,000
PRINTING & ADVERTISING	$10,344	$0	$9,100	$10,004	$0	$10,500	$10,500
CONTRACTED HEALTH SERVICE	$27,044	$0	$42,000	$39,546	$0	$65,000	$65,000
OTHER CLIENT SERVICES	$0	$0	$0	$22	$0	$50	$50
MISC FEES & SERVICES	$72,314	$0	$94,061	$82,671	$0	$116,192	$116,192
INSURANCE & SURETY BONDS	$9,751	$0	$9,996	$10,363	$0	$10,559	$10,559
REPAIR & MAINTENANCE COST	$1,348	$0	$2,400	$1,719	$0	$2,400	$2,400
RENTALS	$240,705	$0	$240,855	$240,855	$0	$240,855	$240,855
EQUIPMENT	$5,798	$0	$16,200	$0	$0	$8,500	$8,500
TOTAL PUBLIC DEFENDER	**$5,653,141**	**$0**	**$6,056,765**	**$5,906,529**	**$0**	**$6,272,462**	**$6,272,462**

LANCASTER COUNTY
GENERAL FUND EXPENSE BUDGET

627 JURY COMMISSIONER	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$108,006	$0	$112,602	$106,856	$0	$117,521	$117,521
EMPLOYEE BENEFITS	$41,523	$0	$43,851	$42,460	$0	$44,624	$44,624
OFFICE SUPPLIES	$390	$0	$1,250	$502	$0	$1,250	$1,250
OTHER CONTRACTED SERVICES	$33,309	$0	$33,842	$33,921	$0	$35,222	$35,222
POSTAGE, COURIER & FREIGHT	$19,729	$0	$26,100	$25,682	$0	$26,100	$26,100
PRINTING & ADVERTISING	$6,394	$0	$6,500	$7,104	$0	$7,500	$7,500
MISC FEES & SERVICES	$138,889	$0	$230,000	$151,159	$0	$220,000	$220,000
TOTAL JURY COMMISSIONER	**$348,240**	**$0**	**$454,145**	**$367,684**	**$0**	**$452,217**	**$452,217**

628 JUSTICE SYSTEM MISC	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER CONTRACTED SERVICES	$977,156	$0	$1,025,383	$1,056,915	$0	$1,046,045	$1,046,045
NOT-FOR-PROFIT CONTRACTS	$397,887	$0	$670,000	$589,426	$24,447	$692,750	$692,750
MISC FEES & SERVICES	$377,592	$0	$362,000	$354,759	$0	$362,000	$362,000
TOTAL JUSTICE SYSTEM MISC	**$1,752,635**	**$0**	**$2,057,383**	**$2,001,100**	**$24,447**	**$2,100,795**	**$2,100,795**

645 EXTENSION SERVICE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$341,484	$0	$243,284	$249,803	$0	$250,673	$250,673
EMPLOYEE BENEFITS	$143,582	$0	$115,396	$115,128	$0	$116,547	$116,547
OFFICE SUPPLIES	$11,130	$0	$7,000	$6,394	$0	$7,000	$7,000
OPERATING SUPPLIES	$13,644	$0	$6,700	$5,200	$0	$6,700	$6,700
ENERGY SUPPLIES	$2,419	$0	$2,700	$2,083	$0	$2,700	$2,700
OTHER CONTRACTED SERVICES	$8,116	$0	$8,136	$6,709	$0	$7,777	$7,777
TRANS, TRAVEL & SUBSISTANCE	$13,177	$0	$11,500	$10,833	$0	$11,500	$11,500
COMMUNICATIONS	$995	$0	$1,050	$895	$0	$450	$450
POSTAGE, COURIER & FREIGHT	$25,588	$0	$23,500	$24,380	$0	$25,500	$25,500
PRINTING & ADVERTISING	$24,464	$0	$21,400	$18,069	$0	$21,300	$21,300
OTHER CLIENT SERVICES	$418,810	$0	$615,545	$589,959	$0	$650,846	$650,846
MISC FEES & SERVICES	$8,427	$0	$7,100	$6,494	$0	$7,100	$7,100
INSURANCE & SURETY BONDS	$5,294	$0	$5,655	$7,305	$0	$6,217	$6,217
UTILITIES	$18,643	$0	$20,700	$19,315	$0	$21,100	$21,100
REPAIR & MAINTENANCE COST	$8,273	$23,698	$14,100	$11,750	$0	$13,600	$13,600
RENTALS	$6,625	$0	$6,115	$6,115	$0	$6,115	$6,115
BUILDINGS	$7,228	$0	$0	$8,585	$0	$0	$0
TOTAL EXTENSION SERVICE	**$1,057,899**	**$23,698**	**$1,109,881**	**$1,089,019**	**$0**	**$1,155,125**	**$1,155,125**

LANCASTER COUNTY
GENERAL FUND EXPENSE BUDGET

648 RECORDS & INFO MGMT	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$342,142	$0	$388,195	$389,490	$0	$370,900	$370,900
EMPLOYEE BENEFITS	$163,408	$0	$222,879	$237,985	$0	$181,557	$181,557
OFFICE SUPPLIES	$0	$0	$300	$227	$0	$300	$300
OPERATING SUPPLIES	$5,259	$0	$7,000	$12,520	$0	$7,000	$7,000
ENERGY SUPPLIES	$2,918	$0	$3,200	$2,223	$0	$3,700	$3,700
OTHER CONTRACTED SERVICES	$39,677	$0	$40,374	$34,025	$0	$41,360	$41,360
TRANS, TRAVEL & SUBSISTANCE	$1,263	$0	$1,522	$0	$0	$1,522	$1,522
POSTAGE, COURIER & FREIGHT	$54	$0	$290	$293	$0	$290	$290
PRINTING & ADVERTISING	$203	$0	$800	$469	$0	$800	$800
OTHER CLIENT SERVICES	$31,251	$0	$39,000	$29,255	$0	$39,000	$39,000
MISC FEES & SERVICES	$2,239	$0	$515	$738	$0	$785	$785
INSURANCE & SURETY BONDS	$1,530	$0	$1,726	$1,685	$0	$2,032	$2,032
REPAIR & MAINTENANCE COST	$1,489	$0	$4,750	$1,337	$0	$750	$750
RENTALS	$111,795	$0	$111,795	$111,795	$0	$108,669	$108,669
EQUIPMENT	$320	$0	$0	$0	$0	$0	$0
TOTAL RECORDS & INFO MGMT	**$703,548**	**$0**	**$822,346**	**$822,041**	**$0**	**$758,665**	**$758,665**

651 COUNTY SHERIFF	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$9,862,669	$0	$10,385,138	$10,677,354	$0	$11,683,395	$11,608,682
EMPLOYEE BENEFITS	$3,886,564	$0	$4,164,738	$3,855,654	$0	$4,815,198	$4,798,551
OTHER COMPENSATION COSTS	$144,786	$0	$159,265	$159,265	$0	$175,192	$175,192
OFFICE SUPPLIES	$11,057	$0	$15,450	$11,725	$0	$12,450	$12,450
OPERATING SUPPLIES	$222,283	$8,093	$240,725	$134,599	$8,160	$266,500	$266,500
MEDICAL SUPPLIES	$2,332	$0	$3,000	$4,582	$0	$3,000	$3,000
ENERGY SUPPLIES	$243,265	$0	$279,200	$225,623	$0	$279,200	$279,200
OTHER CONTRACTED SERVICES	$1,047,238	-$7,753	$1,185,096	$1,126,208	$0	$1,130,357	$1,130,357
TRANS, TRAVEL & SUBSISTANCE	$90,272	$0	$118,650	$69,869	$0	$118,650	$118,650
COMMUNICATIONS	$103,004	$0	$116,475	$113,753	$0	$131,715	$131,715
POSTAGE, COURIER & FREIGHT	$8,065	$0	$7,600	$7,174	$0	$8,000	$8,000
PRINTING & ADVERTISING	$16,958	$0	$38,700	$18,076	$0	$43,098	$43,098
CONTRACTED HEALTH SERVICE	$19,350	$0	$24,236	$22,325	$0	$24,476	$24,476
MISC FEES & SERVICES	$68,137	$30,805	$70,161	$80,084	$0	$71,661	$71,661
INSURANCE & SURETY BONDS	$227,809	$0	$215,426	$246,576	$0	$255,011	$255,011
UTILITIES	$5,346	$0	$6,750	$4,783	$0	$6,750	$6,750
REPAIR & MAINTENANCE COST	$429,664	$0	$290,130	$426,927	$0	$337,260	$337,260
RENTALS	$311,262	$0	$311,262	$311,262	$0	$311,262	$311,262
EQUIPMENT	$595,830	$138,600	$881,032	$365,872	$207,319	$875,497	$749,358
INTER-FUND TRANSFERS	$0	$0	$0	$42,547	$0	$0	$0
TOTAL COUNTY SHERIFF	**$17,295,892**	**$169,745**	**$18,513,034**	**$17,904,258**	**$215,479**	**$20,548,672**	**$20,331,173**

LANCASTER COUNTY
GENERAL FUND EXPENSE BUDGET

652 COUNTY ATTORNEY	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$6,532,539	$0	$7,027,912	$6,930,961	$0	$7,168,801	$7,168,801
EMPLOYEE BENEFITS	$2,081,867	$0	$2,236,610	$2,220,131	$0	$2,457,666	$2,457,666
OTHER COMPENSATION COSTS	$0	$0	$0	$5,460	$0	$0	$0
OFFICE SUPPLIES	$19,643	$0	$30,000	$19,023	$0	$30,500	$30,500
OPERATING SUPPLIES	$0	$0	$1,600	$1,100	$0	$1,600	$1,600
OTHER CONTRACTED SERVICES	$283,593	$0	$329,444	$307,607	$0	$319,073	$319,073
TRANS, TRAVEL & SUBSISTANCE	$4,433	$0	$9,875	$10,371	$0	$11,125	$11,125
COMMUNICATIONS	$1,331	$0	$1,500	$1,280	$0	$1,500	$1,500
POSTAGE, COURIER & FREIGHT	$29,692	$0	$33,000	$24,763	$0	$33,000	$33,000
PRINTING & ADVERTISING	$21,570	$0	$28,300	$19,749	$0	$28,500	$28,500
CONTRACTED HEALTH SERVICE	$538,290	$0	$554,000	$653,380	$0	$567,000	$567,000
MISC FEES & SERVICES	$72,116	$0	$81,700	$82,352	$0	$123,290	$123,290
INSURANCE & SURETY BONDS	$2,463	$0	$3,650	$2,398	$0	$2,550	$2,550
REPAIR & MAINTENANCE COST	$490	$0	$500	$0	$0	$500	$500
RENTALS	$393,379	$0	$393,380	$390,147	$0	$393,380	$393,380
TOTAL COUNTY ATTORNEY	**$9,981,405**	**$0**	**$10,731,471**	**$10,668,722**	**$0**	**$11,138,485**	**$11,138,485**

671 CORRECTIONS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$17,086,271	$0	$18,321,781	$18,743,546	$0	$19,038,954	$19,038,954
EMPLOYEE BENEFITS	$5,388,514	$0	$6,081,617	$5,746,950	$0	$6,160,665	$6,160,665
OTHER COMPENSATION COSTS	$281,953	$0	$307,040	$323,642	$0	$343,894	$343,894
OFFICE SUPPLIES	$29,580	$0	$33,500	$67,986	$0	$34,800	$34,800
OPERATING SUPPLIES	$626,483	$0	$690,349	$678,659	$0	$781,565	$781,565
MEDICAL SUPPLIES	$44,832	$0	$97,045	$63,254	$0	$65,000	$65,000
ENERGY SUPPLIES	$8,926	$0	$12,000	$11,219	$0	$10,000	$10,000
FOOD SUPPLIES	$35,732	$0	$23,000	$22,163	$0	$23,000	$23,000
OTHER CONTRACTED SERVICES	$2,915,481	$0	$4,079,308	$3,399,112	$0	$4,390,775	$4,390,775
TRANS, TRAVEL & SUBSISTANCE	$16,182	$0	$35,400	$13,708	$0	$11,470	$11,470
COMMUNICATIONS	$8,633	$0	$10,000	$9,282	$0	$12,000	$12,000
POSTAGE, COURIER & FREIGHT	$4,777	$0	$4,500	$5,706	$0	$6,000	$6,000
PRINTING & ADVERTISING	$56,416	$0	$38,000	$32,295	$0	$22,600	$22,600
CONTRACTED HEALTH SERVICE	$4,276,048	$0	$4,570,310	$4,744,207	$0	$5,319,690	$5,319,690
MISC FEES & SERVICES	$49,584	$0	$110,300	$54,178	$0	$72,546	$72,546
INSURANCE & SURETY BONDS	$316,902	$0	$306,442	$352,664	$0	$336,758	$336,758
UTILITIES	$2,338,521	$0	$2,388,500	$2,467,742	$0	$2,516,000	$2,516,000
REPAIR & MAINTENANCE COST	$230,801	$30,398	$169,500	$236,061	$0	$190,500	$190,500
RENTALS	$228,922	$0	$218,936	$225,085	$0	$227,376	$227,376
BUILDINGS	$36,648	$59,617	$90,000	-$25,668	$43,487	$76,500	$76,500
EQUIPMENT	$45,513	$821,312	$204,100	$214,499	$0	$40,000	$40,000
CAPITALIZED CONTRACTS	$674	$0	$0	$0	$0	$0	$0
TOTAL CORRECTIONS	**$34,027,391**	**$911,327**	**$37,791,628**	**$37,386,291**	**$43,487**	**$39,680,093**	**$39,680,093**

LANCASTER COUNTY
GENERAL FUND EXPENSE BUDGET

673 JUVENILE PROBATION	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OFFICE SUPPLIES	$8,725	$0	$9,000	$5,924	$0	$9,500	$9,500
OPERATING SUPPLIES	$0	$0	$0	$177	$0	$0	$0
OTHER CONTRACTED SERVICES	$19,062	$0	$41,114	$41,114	$0	$42,397	$42,397
POSTAGE, COURIER & FREIGHT	$1,135	$0	$2,000	$1,283	$0	$2,250	$2,250
PRINTING & ADVERTISING	$5,157	$0	$9,000	$4,953	$0	$9,000	$9,000
MISC FEES & SERVICES	$0	$0	$500	$0	$0	$500	$500
RENTALS	$253,798	$0	$253,798	$253,798	$0	$253,798	$253,798
EQUIPMENT	$374	$0	$500	$0	$0	$0	$0
TOTAL JUVENILE PROBATION	**$288,251**	**$0**	**$315,912**	**$307,248**	**$0**	**$317,445**	**$317,445**

674 ADULT PROBATION	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OFFICE SUPPLIES	$20,944	$0	$26,880	$19,326	$0	$27,600	$27,600
OPERATING SUPPLIES	$7,303	$0	$9,500	$5,272	$1,879	$12,500	$12,500
OTHER CONTRACTED SERVICES	$107,369	$0	$137,305	$114,211	$0	$140,505	$140,505
COMMUNICATIONS	$3,878	$0	$6,200	$3,531	$0	$6,200	$6,200
POSTAGE, COURIER & FREIGHT	$3,653	$0	$4,200	$2,374	$0	$4,600	$4,600
PRINTING & ADVERTISING	$14,101	$1,879	$18,700	$14,709	-$1,879	$18,700	$18,700
MISC FEES & SERVICES	$166	$0	$600	$613	$0	$600	$600
REPAIR & MAINTENANCE COST	$240	$0	$500	$0	$0	$500	$500
RENTALS	$407,263	$0	$410,500	$404,207	$0	$419,240	$419,240
EQUIPMENT	$807	$0	$2,400	$0	$0	$0	$0
TOTAL ADULT PROBATION	**$565,724**	**$1,879**	**$616,785**	**$564,242**	**$0**	**$630,445**	**$630,445**

676 COMMUNITY CORRECTIONS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$2,125,435	$0	$2,326,250	$2,212,470	$0	$2,303,540	$2,149,011
EMPLOYEE BENEFITS	$721,968	$0	$813,182	$769,444	$0	$844,068	$798,720
OTHER COMPENSATION COSTS	$0	$0	$0	$8,736	$0	$0	$0
OFFICE SUPPLIES	$9,364	$0	$11,000	$9,085	$0	$13,000	$10,500
OPERATING SUPPLIES	$114,411	$0	$103,000	$75,182	$0	$149,500	$137,650
ENERGY SUPPLIES	$1,866	$0	$2,000	$3,203	$0	$4,000	$4,000
OTHER CONTRACTED SERVICES	$511,482	$0	$612,670	$670,955	$0	$678,199	$662,199
TRANS, TRAVEL & SUBSISTANCE	$3,058	$0	$13,500	$13,284	$0	$12,500	$12,500
COMMUNICATIONS	$7,719	$0	$9,450	$7,652	$0	$8,110	$7,770
POSTAGE, COURIER & FREIGHT	$1,775	$0	$2,000	$1,791	$0	$2,500	$2,500
PRINTING & ADVERTISING	$5,227	$0	$7,800	$7,476	$0	$14,800	$13,850
OTHER CLIENT SERVICES	$5,423	$0	$7,550	$5,854	$0	$10,300	$8,400
MISC FEES & SERVICES	$23,154	$0	$34,850	$29,145	$0	$54,100	$47,100
INSURANCE & SURETY BONDS	$7,286	$0	$6,405	$6,733	$0	$7,046	$7,046
REPAIR & MAINTENANCE COST	$6,242	$0	$7,000	$4,263	$0	$10,000	$10,000
RENTALS	$199,985	$0	$199,865	$217,418	$0	$230,505	$202,420
TOTAL COMMUNITY CORRECTIONS	**$3,744,396**	**$0**	**$4,156,522**	**$4,042,691**	**$0**	**$4,342,168**	**$4,073,666**

LANCASTER COUNTY
GENERAL FUND EXPENSE BUDGET

678 YOUTH SERVICES CENTER	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$3,207,748	$0	$3,638,558	$3,466,004	$0	$3,582,435	$3,582,435
EMPLOYEE BENEFITS	$1,047,876	$0	$1,419,344	$1,213,897	$0	$1,318,253	$1,318,253
OTHER COMPENSATION COSTS	$49,482	$0	$54,430	$55,352	$0	$59,873	$59,873
OFFICE SUPPLIES	$15,756	$0	$17,919	$11,967	$0	$15,000	$15,000
OPERATING SUPPLIES	$73,020	$7,916	$78,223	$97,898	$0	$84,500	$84,500
MEDICAL SUPPLIES	$11,744	$0	$12,213	$3,113	$0	$12,000	$12,000
ENERGY SUPPLIES	$421	$0	$612	$737	$0	$1,050	$1,050
REPAIR & MAINT SUPPLIES	$207	$0	$1,100	$2,959	$0	$1,400	$1,400
FOOD SUPPLIES	$3,045	$0	$0	$0	$0	$0	$0
OTHER CONTRACTED SERVICES	$830,088	$0	$1,305,564	$875,588	$0	$1,098,215	$1,098,215
NOT-FOR-PROFIT CONTRACTS	$88,841	$0	$0	$93,965	$0	$0	$0
TRANS, TRAVEL & SUBSISTANCE	$7,354	$0	$24,956	$2,471	$0	$24,956	$24,956
COMMUNICATIONS	$119,436	$0	$107,398	$146,668	$0	$110,563	$110,563
POSTAGE, COURIER & FREIGHT	$496	$2,100	$772	$537	$0	$772	$772
PRINTING & ADVERTISING	$5,739	$0	$6,447	$8,306	$0	$10,000	$10,000
CONTRACTED HEALTH SERVICE	$455,961	$0	$398,276	$506,742	$0	$736,212	$736,212
OTHER CLIENT SERVICES	$47,958	$0	$51,638	$57,862	$0	$65,593	$65,593
MISC FEES & SERVICES	$25,107	$0	$119,285	$135,029	$0	$11,125	$11,125
INSURANCE & SURETY BONDS	$25,729	$0	$26,723	$27,081	$0	$29,395	$29,395
REPAIR & MAINTENANCE COST	$8,286	$10,423	$9,260	$21,838	$0	$14,110	$14,110
RENTALS	$282,393	$0	$282,393	$282,393	$0	$282,393	$282,393
BUILDINGS	$0	$79,200	$0	$0	$0	$0	$0
EQUIPMENT	$43,182	$127,000	$16,480	$11,193	$0	$11,480	$11,480
CAPITALIZED CONTRACTS	-$13,175	$25,059	$0	$0	$55,847	$0	$0
TOTAL YOUTH SERVICE CENTER	**$6,336,694**	**$251,698**	**$7,571,591**	**$7,015,601**	**$55,847**	**$7,469,325**	**$7,469,325**

693 EMERGENCY MGMT SVS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$269,212	$0	$314,443	$316,648	$0	$337,012	$337,012
EMPLOYEE BENEFITS	$89,121	$0	$111,349	$112,320	$0	$128,485	$128,485
OTHER COMPENSATION COSTS	$1,955	$0	$1,955	$2,151	$0	$1,955	$1,955
OFFICE SUPPLIES	$1,992	$0	$2,500	$4,109	$0	$2,500	$2,500
OPERATING SUPPLIES	$2,583	$0	$9,250	$15,360	$0	$18,250	$18,250
ENERGY SUPPLIES	$5,110	$0	$7,000	$3,845	$0	$7,000	$7,000
REPAIR & MAINT SUPPLIES	$1,331	$0	$3,500	$1,543	$0	$3,500	$3,500
OTHER CONTRACTED SERVICES	$192,217	$0	$223,644	$225,538	$0	$281,017	$281,017
TRANS, TRAVEL & SUBSISTANCE	$9,640	$0	$10,000	$11,845	$0	$12,500	$12,500
COMMUNICATIONS	$2,860	$0	$5,400	$3,337	$0	$5,400	$5,400
POSTAGE, COURIER & FREIGHT	$192	$0	$100	$274	$0	$100	$100
PRINTING & ADVERTISING	$334	$0	$600	$943	$0	$1,400	$1,400
MISC FEES & SERVICES	$864	$0	$5,500	$4,635	$0	$7,500	$7,500
INSURANCE & SURETY BONDS	$7,446	$0	$7,378	$9,517	$0	$9,688	$9,688
UTILITIES	$25,038	$0	$26,625	$26,291	$0	$26,625	$26,625
REPAIR & MAINTENANCE COST	$31,781	$0	$34,000	$24,612	$0	$34,500	$34,500
RENTALS	$37,913	$0	$37,913	$37,913	$0	$37,913	$37,913
TOTAL EMERGENCY MANAGEMENT	**$679,588**	**$0**	**$801,157**	**$800,883**	**$0**	**$915,345**	**$915,345**

LANCASTER COUNTY
GENERAL FUND EXPENSE BUDGET

703 COUNTY ENGINEER	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$3,665,416	$0	$3,817,474	$3,681,273	$0	$4,001,329	$4,001,329
EMPLOYEE BENEFITS	$1,298,825	$0	$1,294,392	$1,298,444	$0	$1,382,000	$1,382,000
OTHER COMPENSATION COSTS	$99,462	$0	$109,412	$111,596	$0	$109,412	$109,412
OFFICE SUPPLIES	$8,538	$0	$10,000	$8,280	$0	$12,000	$12,000
OPERATING SUPPLIES	$8,981	$0	$10,500	$5,126	$0	$11,500	$11,500
MEDICAL SUPPLIES	$7,670	$0	$1,500	$799	$0	$1,500	$1,500
OTHER CONTRACTED SERVICES	$364,168	$0	$416,207	$431,435	$0	$507,991	$507,991
TRANS, TRAVEL & SUBSISTANCE	$27,344	$0	$26,565	$23,399	$0	$28,735	$28,735
COMMUNICATIONS	$35,982	$0	$33,735	$37,295	$0	$45,735	$45,735
POSTAGE, COURIER & FREIGHT	$1,139	$0	$1,500	$803	$0	$1,500	$1,500
PRINTING & ADVERTISING	$7,483	$0	$7,830	$4,613	$0	$7,830	$7,830
CONTRACTED HEALTH SERVICE	$0	$0	$500	$0	$0	$500	$500
MISC FEES & SERVICES	$24,818	$0	$28,313	$23,379	$0	$29,355	$29,355
INSURANCE & SURETY BONDS	$184,292	$0	$181,268	$209,895	$0	$199,360	$199,360
UTILITIES	$114,560	$0	$142,100	$149,849	$0	$142,100	$142,100
REPAIR & MAINTENANCE COST	$19,771	$0	$25,500	$12,038	$0	$58,609	$58,609
EQUIPMENT	$0	$0	$2,000	$0	$0	$0	$0
TOTAL COUNTY ENGINEER	**$5,868,448**	**$0**	**$6,108,796**	**$5,998,224**	**$0**	**$6,539,456**	**$6,539,456**

751 MENTAL HEALTH BOARD	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$199,345	$0	$221,223	$215,384	$0	$226,851	$226,851
EMPLOYEE BENEFITS	$30,351	$0	$33,329	$32,233	$0	$33,455	$33,455
OFFICE SUPPLIES	$895	$0	$1,000	$166	$0	$1,000	$1,000
OTHER CONTRACTED SERVICES	$2,800	$0	$35,279	$25,429	$0	$35,980	$35,980
TRANS, TRAVEL & SUBSISTANCE	$2,462	$0	$3,000	$2,734	$0	$3,500	$3,500
COMMUNICATIONS	$514	$0	$515	$512	$0	$515	$515
MISC FEES & SERVICES	$1,800	$0	$7,100	$2,533	$0	$8,100	$8,100
REPAIR & MAINTENANCE COST	$0	$0	$500	$0	$0	$500	$500
TOTAL MENTAL HEALTH BOARD	**$238,168**	**$0**	**$301,946**	**$278,991**	**$0**	**$309,901**	**$309,901**

801 GENERAL ASSISTANCE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER CLIENT SERVICES	$131,711	$0	$142,500	$152,643	$0	$384,500	$384,500
MISC FEES & SERVICES	$412	$0	$0	$3,266	$0	$0	$0
RENTALS	$0	$0	$325,000	$0	$0	$325,000	$325,000
TOTAL GENERAL ASSISTANCE	**$132,123**	**$0**	**$467,500**	**$155,909**	**$0**	**$709,500**	**$709,500**

LANCASTER COUNTY
GENERAL FUND EXPENSE BUDGET

803 VETERANS SERVICE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$320,109	$0	$333,418	$338,391	$0	$345,158	$345,158
EMPLOYEE BENEFITS	$79,159	$0	$82,284	$75,583	$0	$84,824	$84,824
OFFICE SUPPLIES	$1,495	$0	$2,002	$1,924	$0	$2,002	$2,002
OPERATING SUPPLIES	$3,142	$0	$6,180	$2,580	$0	$3,200	$3,200
OTHER CONTRACTED SERVICES	$17,457	$0	$24,869	$19,106	$0	$18,461	$18,461
TRANS, TRAVEL & SUBSISTANCE	$1,000	$0	$4,200	$1,542	$0	$4,200	$4,200
POSTAGE, COURIER & FREIGHT	$130	$0	$425	$138	$0	$200	$200
PRINTING & ADVERTISING	$434	$0	$800	$685	$0	$870	$870
MISC FEES & SERVICES	$847	$0	$2,910	$985	$0	$2,450	$2,450
INSURANCE & SURETY BONDS	$23,032	$0	$19,854	$19,724	$0	$20,200	$20,200
UTILITIES	$2,199	$0	$3,025	$2,871	$0	$5,000	$5,000
TOTAL VETERANS SERVICES	**$449,004**	**$0**	**$479,967**	**$463,529**	**$0**	**$486,565**	**$486,565**

805 HEALTH & HUMAN SERVICES	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER CONTRACTED SERVICES	$116,728	$0	$945,280	$768,377	$118,736	$424,122	$424,122
CITY/COUNTY SHARED	$3,834,432	$0	$3,959,806	$3,963,800	$0	$4,066,908	$4,031,501
NOT-FOR-PROFIT CONTRACTS	$2,407,016	$0	$2,461,132	$2,423,530	$47,181	$2,456,204	$2,456,204
TRANS, TRAVEL & SUBSISTANCE	$0	$0	$0	$723	$0	$0	$0
CONTRACTED HEALTH SERVICE	$84,409	$0	$88,000	$85,227	$0	$88,000	$88,000
TOTAL HEALTH & HUMAN SVS	**$6,442,585**	**$0**	**$7,454,218**	**$7,241,657**	**$165,918**	**$7,035,234**	**$6,999,827**

837 HUMAN SERVICES	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	AMENDED BUDGET FY26
SALARIES & WAGES	$710,760	$0	$809,330	$793,867	$0	$804,409	$804,409
EMPLOYEE BENEFITS	$300,395	$0	$332,282	$293,736	$0	$279,544	$279,544
OFFICE SUPPLIES	$1,246	$0	$1,200	$1,870	$0	$2,700	$2,700
OTHER CONTRACTED SERVICES	$223,934	$0	$210,692	$164,422	$47,515	$212,626	$212,626
TRANS, TRAVEL & SUBSISTANCE	$9,382	$0	$4,300	$2,009	$0	$6,750	$6,750
COMMUNICATIONS	$3,344	$0	$2,000	$4,138	$0	$5,500	$5,500
POSTAGE, COURIER & FREIGHT	$266	$0	$400	$412	$0	$400	$400
PRINTING & ADVERTISING	$936	$0	$1,000	$1,728	$0	$2,500	$2,500
MISC FEES & SERVICES	$14,748	$0	$8,300	$7,132	$0	$8,300	$8,300
RENTALS	$32,210	$0	$32,210	$35,803	$0	$42,076	$42,076
TOTAL HUMAN SERVICES	**$1,297,221**	**$0**	**$1,401,714**	**$1,305,117**	**$47,515**	**$1,364,805**	**$1,364,805**

TOTAL GENERAL FUND EXPENSE	**$140,155,875**	**$1,527,424**	**$157,233,694**	**$152,851,915**	**$580,121**	**$161,200,872**	**$160,911,104**

Amended 6/23/2026

LANCASTER COUNTY
GENERAL FUND EXPENSE BUDGET

601 BOARD OF COMMISSIONERS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	ADOPTED BUDGET FY26	AMENDED BUDGET FY26
SALARIES & WAGES	$299,579	$0	$310,995	$303,400	$0	$301,119	$314,119
EMPLOYEE BENEFITS	$122,443	$0	$127,721	$135,083	$0	$142,148	$142,148
TOTAL BOARD OF COMMISSIONERS	**$422,023**	**$0**	**$438,716**	**$438,482**	**$0**	**$443,267**	**$456,267**

Amended 6/23/2026

LANCASTER COUNTY
GENERAL FUND EXPENSE BUDGET

611 BUDGET & FISCAL DIVISION	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	ADOPTED BUDGET FY26	AMENDED BUDGET FY26
SALARIES & WAGES	$287,045	$0	$355,516	$343,610	$0	$371,524	$376,524
EMPLOYEE BENEFITS	$88,141	$0	$93,699	$105,790	$0	$122,369	$124,869
OFFICE SUPPLIES	$22	$0	$50	$204	$0	$150	$150
POSTAGE, COURIER & FREIGHT	$3	$0	$0	$0	$0	$0	$0
PRINTING & ADVERTISING	$252	$0	$375	$248	$0	$375	$375
MISC FEES & SERVICES	$250	$0	$1,000	$375	$0	$900	$900
RENTALS	$9,387	$0	$9,387	$9,387	$0	$9,387	$9,387
TOTAL BUDGET & FISCAL DIVISION	**$385,099**	**$0**	**$460,027**	**$459,614**	**$0**	**$504,705**	**$512,205**

612 GENERAL GOVERNMENT	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	ADOPTED BUDGET FY26	AMENDED BUDGET FY26
OTHER COMPENSATION COSTS	$137,405	$0	$156,146	$151,146	$0	$171,260	$171,260
OTHER CONTRACTED SERVICES	$795,229	$0	$797,699	$599,105	$0	$721,609	$721,609
CITY/COUNTY SHARED	$1,771,282	$0	$1,864,446	$1,974,809	$0	$2,005,859	$2,005,859
COMMUNICATIONS	$16,274	$0	$16,650	$15,502	$0	$16,650	$16,650
POSTAGE, COURIER & FREIGHT	$2	$0	$0	$0	$0	$0	$0
PRINTING & ADVERTISING	$10	$0	$1,500	$43	$0	$0	$0
MISC FEES & SERVICES	$163,715	$0	$428,861	$82,489	$0	$3,311,465	$3,240,965
INSURANCE & SURETY BONDS	$206,269	$0	$204,098	$247,528	$0	$225,859	$225,859
REPAIR & MAINTENANCE COST	$748	$0	$0	$0	$0	$0	$0
INTER-FUND TRANSFERS	$14,478,524	$0	$17,348,692	$17,348,692	$0	$14,231,848	$14,231,848
TOTAL GENERAL GOVERNMENT	**$17,569,458**	**$0**	**$20,818,092**	**$20,419,313**	**$0**	**$20,684,550**	**$20,614,050**

Amended 6/23/2026

LANCASTER COUNTY
GENERAL FUND EXPENSE BUDGET

678 YOUTH SERVICES CENTER	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	ADOPTED BUDGET FY26	AMENDED BUDGET FY26
SALARIES & WAGES	$3,207,748	$0	$3,638,558	$3,466,004	$0	$3,582,435	$3,632,435
EMPLOYEE BENEFITS	$1,047,876	$0	$1,419,344	$1,213,897	$0	$1,318,253	$1,318,253
OTHER COMPENSATION COSTS	$49,482	$0	$54,430	$55,352	$0	$59,873	$59,873
OFFICE SUPPLIES	$15,756	$0	$17,919	$11,967	$0	$15,000	$15,000
OPERATING SUPPLIES	$73,020	$7,916	$78,223	$97,898	$0	$84,500	$84,500
MEDICAL SUPPLIES	$11,744	$0	$12,213	$3,113	$0	$12,000	$12,000
ENERGY SUPPLIES	$421	$0	$612	$737	$0	$1,050	$1,050
REPAIR & MAINT SUPPLIES	$207	$0	$1,100	$2,959	$0	$1,400	$1,400
FOOD SUPPLIES	$3,045	$0	$0	$0	$0	$0	$0
OTHER CONTRACTED SERVICES	$830,088	$0	$1,305,564	$875,588	$0	$1,098,215	$1,098,215
NOT-FOR-PROFIT CONTRACTS	$88,841	$0	$0	$93,965	$0	$0	$0
TRANS, TRAVEL & SUBSISTANCE	$7,354	$0	$24,956	$2,471	$0	$24,956	$24,956
COMMUNICATIONS	$119,436	$0	$107,398	$146,668	$0	$110,563	$110,563
POSTAGE, COURIER & FREIGHT	$496	$2,100	$772	$537	$0	$772	$772
PRINTING & ADVERTISING	$5,739	$0	$6,447	$8,306	$0	$10,000	$10,000
CONTRACTED HEALTH SERVICE	$455,961	$0	$398,276	$500,742	$0	$736,212	$736,212
OTHER CLIENT SERVICES	$47,958	$0	$51,638	$57,862	$0	$65,593	$65,593
MISC FEES & SERVICES	$25,107	$0	$119,285	$135,029	$0	$11,125	$11,125
INSURANCE & SURETY BONDS	$25,729	$0	$26,723	$27,081	$0	$29,395	$29,395
REPAIR & MAINTENANCE COST	$8,286	$10,423	$9,260	$21,838	$0	$14,110	$14,110
RENTALS	$282,393	$0	$282,393	$282,393	$0	$282,393	$282,393
BUILDINGS	$0	$79,200	$0	$0	$0	$0	$0
EQUIPMENT	$43,182	$127,000	$16,480	$11,193	$0	$11,480	$11,480
CAPITALIZED CONTRACTS	-$13,175	$25,059	$0	$0	$55,847	$0	$0
TOTAL YOUTH SERVICE CENTER	**$6,336,694**	**$251,698**	**$7,571,591**	**$7,015,601**	**$55,847**	**$7,469,325**	**$7,519,325**

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FY26 BUDGET SUMMARY - WORKERS COMPENSATION LOSS FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	1,139,375	2,081,545	1,618,997	1,984,372	1,984,372
CASH RESERVE		400,000		200,000	200,000
TOTAL REQUIREMENTS	1,139,375	2,481,545	1,618,997	2,184,372	2,184,372
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	1,161,307	1,417,363	1,417,363	880,174	880,174
REVENUES	1,395,431	1,064,182	1,081,808	1,304,198	1,304,198
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	2,556,738	2,481,545	2,499,171	2,184,372	2,184,372
LESS REQUIREMENTS	1,139,375	2,481,545	1,618,997	2,184,372	2,184,372
NET FUND BALANCE	1,417,363	-	880,174	-	-

LANCASTER COUNTY
WORKERS COMPENSATION LOSS FUND REVENUE BUDGET

955 WORKERS COMP LOSS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
CLIENT SERVICE & INSUR REIMB	$951,384	$0	$1,047,232	$1,047,232	$0	$1,082,748	$1,082,748
OTHER SERVICE REVS/REIMB	$22,820	$0	$11,450	$9,414	$0	$11,450	$11,450
INTEREST INCOME	$21,227	$0	$5,500	$25,162	$0	$10,000	$10,000
FUND TRANSFERS	$400,000	$0	$0	$0	$0	$200,000	$200,000
TOTAL WORKERS COMP REVENUE	**$1,395,431**	**$0**	**$1,064,182**	**$1,081,808**	**$0**	**$1,304,198**	**$1,304,198**

WORKERS COMPENSATION LOSS FUND EXPENSE BUDGET

616 SAFETY & TRAINING	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$143,430	$0	$143,823	$153,744	$0	$149,931	$149,931
EMPLOYEE BENEFITS	$41,601	$0	$42,992	$44,036	$0	$43,932	$43,932
OFFICE SUPPLIES	$1,146	$0	$880	$1,521	$0	$880	$880
OPERATING SUPPLIES	$0	$0	$0	$0	$0	$850	$850
OTHER CONTRACTED SERVICES	$21,986	$0	$43,421	$75,602	$0	$55,360	$55,360
COMMUNICATIONS	$0	$0	$100	$0	$0	$100	$100
POSTAGE, COURIER & FREIGHT	$74	$0	$60	$78	$0	$60	$60
PRINTING & ADVERTISING	$297	$0	$1,300	$535	$0	$1,300	$1,300
MISC FEES & SERVICES	$1,132	$0	$50,040	$17,081	$0	$50,040	$50,040
RENTALS	$9,836	$0	$9,836	$9,836	$0	$9,836	$9,836
EQUIPMENT	$0	$0	$850	$0	$0	$0	$0
TOTAL SAFETY & TRAINING	**$219,501**	**$0**	**$293,302**	**$302,433**	**$0**	**$312,289**	**$312,289**

955 WORKERS COMP LOSS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER CONTRACTED SERVICES	$21,057	$0	$20,000	$20,823	$0	$20,000	$20,000
CITY/COUNTY SHARED	$0	$0	$250	$0	$0	$250	$250
CONTRACTED HEALTH SERVICE	$454,411	$0	$400,000	$700,178	$0	$530,000	$530,000
MISC FEES & SERVICES	$34,034	$0	$35,000	$34,380	$0	$35,000	$35,000
INSURANCE & SURETY BONDS	$410,372	$0	$1,332,993	$561,182	$0	$1,086,833	$1,086,833
TOTAL WORKERS COMP LOSS	**$919,874**	**$0**	**$1,788,243**	**$1,316,563**	**$0**	**$1,672,083**	**$1,672,083**

TOTAL WC LOSS FUND EXPENSE	**$1,139,375**	**$0**	**$2,081,545**	**$1,618,996**	**$0**	**$1,984,372**	**$1,984,372**

LANCASTER COUNTY

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FY26 BUDGET SUMMARY - OTHER SELF INSURANCE LOSS FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	613,370	2,885,327	645,425	2,928,820	2,928,820
CASH RESERVE		1,900,000		1,900,000	1,900,000
TOTAL REQUIREMENTS	613,370	4,785,327	645,425	4,828,820	4,828,820
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	4,268,477	4,229,072	4,229,072	4,188,685	4,188,685
REVENUES	573,965	556,255	605,038	640,135	640,135
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	4,842,442	4,785,327	4,834,110	4,828,820	4,828,820
LESS REQUIREMENTS	613,370	4,785,327	645,425	4,828,820	4,828,820
NET FUND BALANCE	4,229,072	-	4,188,685	-	-

LANCASTER COUNTY
OTHER SELF INSURANCE LOSS FUND REVENUE BUDGET

FUND 13 OTHER SELF INSURANCE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
CLIENT SERVICE & INSUR REIMB	$504,312	$0	$525,255	$526,896	$0	$590,135	$590,135
OTHER SERVICE REVS/REIMB	$985	$0	$0	$0	$0	$0	$0
INTEREST INCOME	$68,669	$0	$31,000	$78,142	$0	$50,000	$50,000
TOTAL OTHER SELF INSURANCE REV	**$573,966**	**$0**	**$556,255**	**$605,038**	**$0**	**$640,135**	**$640,135**

OTHER SELF INSURANCE LOSS FUND EXPENSE BUDGET

9560 GENERAL LIABILITY	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER CONTRACTED SERVICES	$53,455	$0	$57,500	$52,850	$0	$60,500	$60,500
INSURANCE & SURETY BONDS	$483,357	$0	$1,085,192	$576,630	$0	$1,051,630	$1,051,630
TOTAL GENERAL LIABILITY EXPENSE	**$536,813**	**$0**	**$1,142,692**	**$629,480**	**$0**	**$1,112,130**	**$1,112,130**

9562 ATTORNEY PROFESSIONAL LIAB	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
INSURANCE & SURETY BONDS	$0	$0	$86,136	$0	$0	$86,136	$86,136
TOTAL ATTORNEY PROFESSIONAL	**$0**	**$0**	**$86,136**	**$0**	**$0**	**$86,136**	**$86,136**

9570 SHERIFF PURSUIT LIABILITY	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
INSURANCE & SURETY BONDS	$0	$0	$1,084,230	$0	$0	$1,134,230	$1,134,230
TOTAL SHERIFF PURSUIT LIABILITY	**$0**	**$0**	**$1,084,230**	**$0**	**$0**	**$1,134,230**	**$1,134,230**

9572 SHERIFF AT-FAULT LIABILITY	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
INSURANCE & SURETY BONDS	$76,558	$0	$266,609	$15,945	$0	$290,664	$290,664
TOTAL SHERIFF AT-FAULT LIABILITY	**$76,558**	**$0**	**$266,609**	**$15,945**	**$0**	**$290,664**	**$290,664**

9582 INLAND MARINE SELF-INSUR	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
INSURANCE & SURETY BONDS	$0	$0	$305,660	$0	$0	$305,660	$305,660
TOTAL INLAND MARINE EXPENSE	**$0**	**$0**	**$305,660**	**$0**	**$0**	**$305,660**	**$305,660**

TOTAL OTHER SELF INSURANCE EXP	**$613,370**	**$0**	**$2,885,327**	**$645,425**	**$0**	**$2,928,820**	**$2,928,820**

Amended 6/23/2026

LANCASTER COUNTY

FY26 BUDGET SUMMARY - GROUP INSURANCE SELF INSURANCE FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 ADOPTED	BUDGET FY26 AMENDED
REQUIREMENTS:					
TOTAL EXPENDITURES	15,316,342	19,032,606	17,891,628	20,082,264	21,582,264
CASH RESERVE		11,760,000		11,900,000	10,400,000
TOTAL REQUIREMENTS	15,316,342	30,792,606	17,891,628	31,982,264	31,982,264
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	15,139,243	14,817,606	14,817,606	13,849,270	13,849,270
REVENUES	14,994,705	15,975,000	16,923,292	18,132,994	18,132,994
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	30,133,948	30,792,606	31,740,898	31,982,264	31,982,264
LESS REQUIREMENTS	15,316,342	30,792,606	17,891,628	31,982,264	31,982,264
NET FUND BALANCE	14,817,606	-	13,849,270	-	-

Amended 6/23/2026

LANCASTER COUNTY
GROUP INSURANCE - SELF INSURANCE LOSS FUND REVENUE BUDGET

958 GROUP HEALTH INS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	ADOPTED BUDGET FY26	AMENDED BUDGET FY26
CLIENT SERVICE & INSUR REIMB	$14,260,984	$0	$15,200,000	$15,374,379	$0	$15,369,997	$15,369,997
OTHER MISC REVENUE	$6,313	$0	$0	$852,031	$0	$2,060,000	$2,060,000
TOTAL GROUP HEALTH INS REVENUE	**$14,267,296**	**$0**	**$15,200,000**	**$16,226,410**	**$0**	**$17,429,997**	**$17,429,997**

959 DENTAL SELF INSURANCE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	ADOPTED BUDGET FY26	AMENDED BUDGET FY26
CLIENT SERVICE & INSUR REIMB	$727,409	$0	$775,000	$696,882	$0	$702,997	$702,997
TOTAL DENTAL SELF INS REVENUE	**$727,409**	**$0**	**$775,000**	**$696,882**	**$0**	**$702,997**	**$702,997**

TOTAL GROUP INS FUND REVENUE	**$14,994,705**	**$0**	**$15,975,000**	**$16,923,292**	**$0**	**$18,132,994**	**$18,132,994**

GROUP INSURANCE - SELF INSURANCE LOSS FUND EXPENSE BUDGET

958 GROUP HEALTH INSURANCE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	ADOPTED BUDGET FY26	AMENDED BUDGET FY26
OTHER CONTRACTED SERVICES	$1,354,794	$0	$1,600,000	$1,211,749	$0	$1,715,664	$1,715,664
MISC FEES & SERVICES	$0	$0	$10,000	$0	$0	$10,000	$10,000
INSURANCE & SURETY BONDS	$13,246,114	$0	$16,570,193	$15,933,916	$0	$17,582,225	$19,082,225
TOTAL HEALTH INS EXPENSE	**$14,600,909**	**$0**	**$18,180,193**	**$17,145,665**	**$0**	**$19,307,889**	**$20,807,889**

959 DENTAL SELF INSURANCE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	ADOPTED BUDGET FY26	AMENDED BUDGET FY26
OTHER CONTRACTED SERVICES	$44,190	$0	$50,000	$45,209	$0	$44,575	$44,575
MISC FEES & SERVICES	$8,677	$0	$0	$4,518	$0	$0	$0
INSURANCE & SURETY BONDS	$662,565	$0	$802,413	$696,237	$0	$729,800	$729,800
TOTAL DENTAL SELF INS EXPENSE	**$715,433**	**$0**	**$852,413**	**$745,964**	**$0**	**$774,375**	**$774,375**

TOTAL GROUP INS FUND EXPENSE	**$15,316,342**	**$0**	**$19,032,606**	**$17,891,629**	**$0**	**$20,082,264**	**$21,582,264**

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FY26 BUDGET SUMMARY - GROUP INSURANCE SELF INSURANCE FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	15,316,342	19,032,606	17,891,628	20,082,264	20,082,264
CASH RESERVE		11,760,000		11,900,000	11,900,000
TOTAL REQUIREMENTS	15,316,342	30,792,606	17,891,628	31,982,264	31,982,264
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	15,139,243	14,817,606	14,817,606	13,849,270	13,849,270
REVENUES	14,994,705	15,975,000	16,923,292	18,132,994	18,132,994
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	30,133,948	30,792,606	31,740,898	31,982,264	31,982,264
LESS REQUIREMENTS	15,316,342	30,792,606	17,891,628	31,982,264	31,982,264
NET FUND BALANCE	14,817,606	-	13,849,270	-	-

LANCASTER COUNTY
GROUP INSURANCE - SELF INSURANCE LOSS FUND REVENUE BUDGET

958 GROUP HEALTH INS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
CLIENT SERVICE & INSUR REIMB	$14,260,984	$0	$15,200,000	$15,374,379	$0	$15,369,997	$15,369,997
OTHER MISC REVENUE	$6,313	$0	$0	$852,031	$0	$2,060,000	$2,060,000
TOTAL GROUP HEALTH INS REVENUE	**$14,267,296**	**$0**	**$15,200,000**	**$16,226,410**	**$0**	**$17,429,997**	**$17,429,997**

959 DENTAL SELF INSURANCE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
CLIENT SERVICE & INSUR REIMB	$727,409	$0	$775,000	$696,882	$0	$702,997	$702,997
TOTAL DENTAL SELF INS REVENUE	**$727,409**	**$0**	**$775,000**	**$696,882**	**$0**	**$702,997**	**$702,997**

TOTAL GROUP INS FUND REVENUE	**$14,994,705**	**$0**	**$15,975,000**	**$16,923,292**	**$0**	**$18,132,994**	**$18,132,994**

GROUP INSURANCE - SELF INSURANCE LOSS FUND EXPENSE BUDGET

958 GROUP HEALTH INSURANCE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER CONTRACTED SERVICES	$1,354,794	$0	$1,600,000	$1,211,749	$0	$1,715,664	$1,715,664
MISC FEES & SERVICES	$0	$0	$10,000	$0	$0	$10,000	$10,000
INSURANCE & SURETY BONDS	$13,246,114	$0	$16,570,193	$15,933,916	$0	$17,582,225	$17,582,225
TOTAL HEALTH INS EXPENSE	**$14,600,909**	**$0**	**$18,180,193**	**$17,145,665**	**$0**	**$19,307,889**	**$19,307,889**

959 DENTAL SELF INSURANCE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER CONTRACTED SERVICES	$44,190	$0	$50,000	$45,209	$0	$44,575	$44,575
MISC FEES & SERVICES	$8,677	$0	$0	$4,518	$0	$0	$0
INSURANCE & SURETY BONDS	$662,565	$0	$802,413	$696,237	$0	$729,800	$729,800
TOTAL DENTAL SELF INS EXPENSE	**$715,433**	**$0**	**$852,413**	**$745,964**	**$0**	**$774,375**	**$774,375**

TOTAL GROUP INS FUND EXPENSE	**$15,316,342**	**$0**	**$19,032,606**	**$17,891,629**	**$0**	**$20,082,264**	**$20,082,264**

FY26 BUDGET SUMMARY - BROADBAND FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES		200,000	62,572	137,428	137,428
CASH RESERVE					
TOTAL REQUIREMENTS	-	200,000	62,572	137,428	137,428
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1			-	37,428	37,428
REVENUES		200,000	100,000	100,000	100,000
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	-	200,000	100,000	137,428	137,428
LESS REQUIREMENTS	-	200,000	62,572	137,428	137,428
NET FUND BALANCE	-	-	37,428	-	-

LANCASTER COUNTY
BROADBAND FUND REVENUE BUDGET

BROADBAND	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
FEES	$0	$0	$100,000	$0	$0	$0	$0
FUND TRANSFERS	$0	$0	$100,000	$100,000	$0	$100,000	$100,000
TOTAL BROADBAND REVENUE	**$0**	**$0**	**$200,000**	**$100,000**	**$0**	**$100,000**	**$100,000**

BROADBAND FUND EXPENSE BUDGET

BROADBAND	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER CONTRACTED SERVICES	$0	$0	$200,000	$62,572	$0	$137,428	$137,428
TOTAL BROADBAND EXPENSE	**$0**	**$0**	**$200,000**	**$62,572**	**$0**	**$137,428**	**$137,428**

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FY26 BUDGET SUMMARY - VISITORS IMPROVEMENT FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	1,125,000	3,686,001	2,815,000	2,171,647	2,171,647
CASH RESERVE		2,000,000		3,000,000	3,000,000
TOTAL REQUIREMENTS	1,125,000	5,686,001	2,815,000	5,171,647	5,171,647
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	2,007,740	3,236,001	3,236,001	2,721,647	2,721,647
REVENUES	2,353,261	2,450,000	2,300,646	2,450,000	2,450,000
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	4,361,001	5,686,001	5,536,647	5,171,647	5,171,647
LESS REQUIREMENTS	1,125,000	5,686,001	2,815,000	5,171,647	5,171,647
NET FUND BALANCE	3,236,001	-	2,721,647	-	-

LANCASTER COUNTY
VISITORS IMPROVEMENT FUND REVENUE BUDGET

8792 VISITORS IMPROVEMENT	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER TAXES	$2,353,261	$0	$2,450,000	$2,247,110	$0	$2,450,000	$2,450,000
INTEREST INCOME	$0	$0	$0	$53,536	$0	$0	$0
TOTAL VISITORS IMPROVE REVENUE	**$2,353,261**	**$0**	**$2,450,000**	**$2,300,646**	**$0**	**$2,450,000**	**$2,450,000**

VISITORS IMPROVEMENT FUND EXPENSE BUDGET

8792 VISITORS IMPROVEMENT	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER CONTRACTED SERVICES	$1,125,000	$0	$3,686,001	$2,815,000	$0	$2,171,647	$2,171,647
TOTAL VISITORS IMPROVE EXPENSE	**$1,125,000**	**$0**	**$3,686,001**	**$2,815,000**	**$0**	**$2,171,647**	**$2,171,647**

FY26 BUDGET SUMMARY - VISITORS PROMOTION FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	825,370	3,211,886	1,607,914	3,351,082	3,351,082
CASH RESERVE		4,500,000		5,000,000	5,000,000
TOTAL REQUIREMENTS	825,370	7,711,886	1,607,914	8,351,082	8,351,082
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	3,733,995	5,261,886	5,261,886	5,901,082	5,901,082
REVENUES	2,353,261	2,450,000	2,247,110	2,450,000	2,450,000
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	6,087,256	7,711,886	7,508,996	8,351,082	8,351,082
LESS REQUIREMENTS	825,370	7,711,886	1,607,914	8,351,082	8,351,082
NET FUND BALANCE	5,261,886	-	5,901,082	-	-

LANCASTER COUNTY
VISITORS PROMOTION FUND REVENUE BUDGET

8790 COUNTY VISITORS PROMO	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER TAXES	$2,353,261	$0	$2,450,000	$2,247,110	$0	$2,450,000	$2,450,000
TOTAL VISITORS PROMOTION REV	**$2,353,261**	**$0**	**$2,450,000**	**$2,247,110**	**$0**	**$2,450,000**	**$2,450,000**

VISITORS PROMOTION FUND EXPENSE BUDGET

8790 VISITORS PROMOTION	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER CONTRACTED SERVICES	$825,370	$0	$2,696,149	$1,607,914	$0	$2,680,276	$2,680,276
MISC FEES & SERVICES	$0	$0	$515,737	$0	$0	$670,806	$670,806
TOTAL VISITORS PROMO EXPENSE	**$825,370**	**$0**	**$3,211,886**	**$1,607,914**	**$0**	**$3,351,082**	**$3,351,082**

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FY26 BUDGET SUMMARY - COUNTY RURAL LIBRARY FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	998,418	1,062,327	1,061,827	1,112,743	1,112,743
CASH RESERVE		45,000		45,000	45,000
TOTAL REQUIREMENTS	998,418	1,107,327	1,061,827	1,157,743	1,157,743
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	44,560	23,254	23,254	25,493	25,493
REVENUES	977,112	1,084,073	1,064,066	1,132,250	1,132,250
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	1,021,672	1,107,327	1,087,320	1,157,743	1,157,743
LESS REQUIREMENTS	998,418	1,107,327	1,061,827	1,157,743	1,157,743
NET FUND BALANCE	23,254	-	25,493	-	-
PERSONAL AND REAL PROPERTY TAXES:					
INCLUDED IN REVENUES		1,080,823		1,128,815	1,128,815
RESERVE FOR DELINQUENT TAX (2%)					
PROPERTY TAX REQUIREMENT		1,080,823		1,128,815	1,128,815

LANCASTER COUNTY
RURAL LIBRARY FUND REVENUE BUDGET

RURAL LIBRARY REVENUE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
AD VALOREM TAXES	$872,735	$0	$1,080,823	$935,030	$0	$1,128,815	$1,128,815
INT & PENALTY ON AV TAXES	$1,740	$0	$0	$2,089	$0	$0	$0
STATE REVENUES	$102,455	$0	$3,100	$126,902	$0	$3,435	$3,435
OTHER INTERGOVERNMENTAL	$181	$0	$150	$45	$0	$0	$0
TOTAL RURAL LIBRARY FUND REV	**$977,112**	**$0**	**$1,084,073**	**$1,064,066**	**$0**	**$1,132,250**	**$1,132,250**

RURAL LIBRARY FUND EXPENSE BUDGET

RURAL LIBRARY EXPENSE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
CITY/COUNTY SHARED	$998,418	$0	$1,061,827	$1,061,827	$0	$1,112,243	$1,112,243
MISC FEES & SERVICES	$0	$0	$500	$0	$0	$500	$500
TOTAL RURAL LIBRARY EXP FUND	**$998,418**	**$0**	**$1,062,327**	**$1,061,827**	**$0**	**$1,112,743**	**$1,112,743**

Amended 6/23/2026

LANCASTER COUNTY

FY26 BUDGET SUMMARY - BRIDGE & SPECIAL ROAD FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 ADOPTED	BUDGET FY26 AMENDED
REQUIREMENTS:					
TOTAL EXPENDITURES	8,435,816	8,553,600	7,152,813	5,304,450	8,564,521
CASH RESERVE		365,000		365,000	256,517
TOTAL REQUIREMENTS	8,435,816	8,918,600	7,152,813	5,669,450	8,821,038
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	757,134	823,664	823,664	2,245,375	2,245,375
REVENUES	7,381,467	8,094,936	8,121,465	3,424,075	6,575,663
ENCUMBRANCE CREDIT	1,120,879		453,059		
TOTAL AVAILABLE RESOURCES	9,259,480	8,918,600	9,398,188	5,669,450	8,821,038
LESS REQUIREMENTS	8,435,816	8,918,600	7,152,813	5,669,450	8,821,038
NET FUND BALANCE	823,664	-	2,245,375	-	-

Amended 6/23/2026

LANCASTER COUNTY
BRIDGE & ROAD FUND REVENUE BUDGET

703 COUNTY ENGINEER REVENUE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	ADOPTED BUDGET FY26	AMENDED BUDGET FY26
STATE REVENUES	$615,967	$0	$0	$561,333	$0	$587,249	$587,249
OTHER SERVICE REVS/REIMB	$727,346	$0	$745,030	$726,456	$0	$1,167,327	$1,517,327
INTEREST INCOME	$130,883	$0	$80,000	$133,226	$0	$105,000	$105,000
SALE OF FIXED ASSETS	$0	$0	$30,000	$65,925	$0	$30,000	$30,000
OTHER MISC REVENUE	$3,969	$0	$0	$3,914	$0	$0	$0
TOTAL COUNTY ENGINEER REVENUE	**$1,478,164**	**$0**	**$855,030**	**$1,490,854**	**$0**	**$1,889,576**	**$2,239,576**

703 ENGINEER FEDERAL BUYBACK	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	ADOPTED BUDGET FY26	AMENDED BUDGET FY26
STATE REVENUES	$0	$0	$618,062	$0	$0	$0	$0
703 ENGINEER FEDERAL BUYBACK	**$0**	**$0**	**$618,062**	**$0**	**$0**	**$0**	**$0**

GARAGE SERVICES	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	ADOPTED BUDGET FY26	AMENDED BUDGET FY26
FEES	$44,853	$0	$43,395	$51,828	$0	$43,395	$43,395
OTHER SERVICE REVS/REIMB	$0	$0	$0	$334	$0	$0	$0
GARAGE SERVICES	**$44,853**	**$0**	**$43,395**	**$52,162**	**$0**	**$43,395**	**$43,395**

BRIDGE FUND GENERAL REVS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	ADOPTED BUDGET FY26	AMENDED BUDGET FY26
OTHER INTERGOVERNMENTAL	$1	$0	$0	$1	$0	$0	$0
FUND TRANSFERS	$5,858,449	$0	$6,578,449	$6,578,449	$0	$1,491,104	$4,292,692
TOTAL BRIDGE FD GENERAL REVS	**$5,858,450**	**$0**	**$6,578,449**	**$6,578,450**	**$0**	**$1,491,104**	**$4,292,692**

TOTAL BRIDGE & ROAD FD REVENUE	**$7,381,467**	**$0**	**$8,094,936**	**$8,121,465**	**$0**	**$3,424,075**	**$6,575,663**

BRIDGE & ROAD FUND EXPENSE BUDGET

BRIDGE & ROAD FUND EXPENSE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	ADOPTED BUDGET FY26	AMENDED BUDGET FY26
OPERATING SUPPLIES	$22,624	$0	$30,500	$33,520	$0	$50,250	$50,250
ENERGY SUPPLIES	$289,239	$0	$608,500	$465,683	$0	$608,500	$608,500
HIGHWAY & BRIDGE SUPPLIES	$6,335	$0	$31,500	$20,519	$0	$5,000	$5,000
TRAFFIC CONTROL SUPPLIES	$0	$0	$0	$85	$0	$0	$0
REPAIR & MAINT SUPPLIES	$155,516	$0	$245,000	$258,617	$0	$245,000	$245,000
OTHER CONTRACTED SERVICES	$0	$0	$0	$5,232	$18,280	$0	$0
POSTAGE, COURIER & FREIGHT	$437	$0	$0	$1,047	$0	$0	$0
MISC FEES & SERVICES	$4,872	$0	$11,500	$4,964	$0	$11,500	$11,500
REPAIR & MAINTENANCE COST	$173,476	$80,064	$206,400	$231,348	$43,494	$244,000	$244,000
LAND	$59,700	$0	$52,000	$86,542	$0	$10,000	$10,000
EQUIPMENT	$308,941	$0	$420,000	$55,615	$277,900	$640,000	$640,000
CAPITALIZED CONTRACTS	$4,130,088	$3,204,523	$6,948,200	$2,311,813	$3,338,154	$3,490,200	$6,750,271
TOTAL BRIDGE & ROAD FD EXPENSE	**$5,151,229**	**$3,284,587**	**$8,553,600**	**$3,474,985**	**$3,677,828**	**$5,304,450**	**$8,564,521**

Amended 6/23/2026

LANCASTER COUNTY

FY26 BUDGET SUMMARY - HIGHWAY FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 ADOPTED	BUDGET FY26 AMENDED
REQUIREMENTS:					
TOTAL EXPENDITURES	19,759,434	23,511,341	23,195,135	26,777,207	23,975,620
CASH RESERVE		2,265,000		2,265,000	2,265,000
TOTAL REQUIREMENTS	19,759,434	25,776,341	23,195,135	29,042,207	26,240,620
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	3,031,768	5,692,666	5,692,666	4,297,344	4,297,344
REVENUES	22,197,527	20,083,675	20,651,205	24,744,863	21,943,276
ENCUMBRANCE CREDIT	222,805		1,148,608		
TOTAL AVAILABLE RESOURCES	25,452,100	25,776,341	27,492,479	29,042,207	26,240,620
LESS REQUIREMENTS	19,759,434	25,776,341	23,195,135	29,042,207	26,240,620
NET FUND BALANCE	5,692,666	-	4,297,344	-	-

Amended 6/23/2026

LANCASTER COUNTY
HIGHWAY FUND REVENUE BUDGET

703 HIGHWAY FUND REVENUE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	ADOPTED BUDGET FY26	AMENDED BUDGET FY26
BUSINESS LICENSE & PERMIT	$4,900	$0	$3,000	$4,350	$0	$3,000	$3,000
STATE REVENUES	$12,494,532	$0	$12,218,670	$12,593,760	$0	$12,558,670	$12,558,670
OTHER SERVICE REVS/REIMB	$663,749	$0	$12,000	$6,792	$0	$69,843	$69,843
MAINTENANCE COST REFUNDS	$11,787	$0	$0	$6,885	$0	$0	$0
INTEREST INCOME	$146,201	$0	$75,000	$205,246	$0	$145,000	$145,000
SALE OF FIXED ASSETS	$0	$0	$0	$3,225	$0	$0	$0
OTHER MISC REVENUE	$47,808	$0	$6,000	$61,942	$0	$12,000	$12,000
FUND TRANSFERS	$8,828,550	$0	$7,769,005	$7,769,005	$0	$11,956,350	$9,154,763
TOTAL HIGHWAY FUND REVENUE	**$22,197,527**	**$0**	**$20,083,675**	**$20,651,205**	**$0**	**$24,744,863**	**$21,943,276**

HIGHWAY FUND EXPENSE BUDGET

703 HIGHWAY FUND EXPENSE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	ADOPTED BUDGET FY26	AMENDED BUDGET FY26
SALARIES & WAGES	$3,423,823	$0	$4,043,033	$3,726,334	$0	$3,881,693	$3,881,693
EMPLOYEE BENEFITS	$1,346,514	$0	$1,620,783	$1,526,335	$0	$1,693,566	$1,693,566
OTHER COMPENSATION COSTS	$141,545	$0	$152,215	$153,563	$0	$167,437	$167,437
OPERATING SUPPLIES	$374,762	$0	$704,950	$254,384	$105,073	$719,700	$514,700
MEDICAL SUPPLIES	$20,153	$0	$33,500	$21,705	$0	$33,500	$33,500
ENERGY SUPPLIES	$747,424	$0	$890,000	$618,518	$0	$650,000	$650,000
HIGHWAY & BRIDGE SUPPLIES	$2,835,992	$48,554	$5,563,000	$4,852,268	$104,258	$5,194,500	$4,976,500
TRAFFIC CONTROL SUPPLIES	$137,345	$0	$356,500	$235,248	$196,486	$366,500	$302,500
REPAIR & MAINT SUPPLIES	$672,374	$0	$725,000	$853,917	$0	$725,000	$725,000
OTHER CONTRACTED SERVICES	$0	$0	$0	$4,800	$0	$0	$0
TRANS, TRAVEL & SUBSISTANCE	$0	$0	$0	$240	$0	$0	$0
POSTAGE, COURIER & FREIGHT	$5,850	$0	$0	$8,435	$0	$0	$0
MISC FEES & SERVICES	$15,857	$0	$30,000	$19,596	$0	$44,000	$44,000
UTILITIES	$1,020	$0	$13,640	$235	$0	$17,140	$17,140
REPAIR & MAINTENANCE COST	$1,647,960	$527,623	$2,393,650	$5,699,496	$292,705	$2,893,672	$2,012,672
RENTALS	$107,417	$0	$272,000	$181,057	$133,896	$368,145	$368,145
LAND	$99,716	$0	$201,500	$32,772	$0	$259,000	$102,000
BUILDINGS	$0	$0	$0	$0	$0	$175,000	$175,000
EQUIPMENT	$797,387	$1,791,287	$2,051,570	$1,218,436	$0	$4,294,154	$3,389,154
CAPITALIZED CONTRACTS	$488,526	$4,528,305	$4,460,000	-$2,996,285	$5,951,664	$5,294,200	$4,922,613
TOTAL HIGHWAY FUND EXPENSES	**$12,863,665**	**$6,895,769**	**$23,511,341**	**$16,411,054**	**$6,784,081**	**$26,777,207**	**$23,975,620**

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FY26 BUDGET SUMMARY - BRIDGE & SPECIAL ROAD FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	8,435,816	8,553,600	7,152,813	5,304,450	5,304,450
CASH RESERVE		365,000		365,000	365,000
TOTAL REQUIREMENTS	8,435,816	8,918,600	7,152,813	5,669,450	5,669,450
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	757,134	823,664	823,664	2,245,375	2,245,375
REVENUES	7,381,467	8,094,936	8,121,465	3,424,075	3,424,075
ENCUMBRANCE CREDIT	1,120,879		453,059		
TOTAL AVAILABLE RESOURCES	9,259,480	8,918,600	9,398,188	5,669,450	5,669,450
LESS REQUIREMENTS	8,435,816	8,918,600	7,152,813	5,669,450	5,669,450
NET FUND BALANCE	823,664	-	2,245,375	-	-

LANCASTER COUNTY
BRIDGE & ROAD FUND REVENUE BUDGET

703 COUNTY ENGINEER REVENUE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
STATE REVENUES	$615,967	$0	$0	$561,333	$0	$587,249	$587,249
OTHER SERVICE REVS/REIMB	$727,346	$0	$745,030	$726,456	$0	$1,167,327	$1,167,327
INTEREST INCOME	$130,883	$0	$80,000	$133,226	$0	$105,000	$105,000
SALE OF FIXED ASSETS	$0	$0	$30,000	$65,925	$0	$30,000	$30,000
OTHER MISC REVENUE	$3,969	$0	$0	$3,914	$0	$0	$0
TOTAL COUNTY ENGINEER REVENUE	**$1,478,164**	**$0**	**$855,030**	**$1,490,854**	**$0**	**$1,889,576**	**$1,889,576**

703 ENGINEER FEDERAL BUYBACK	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
STATE REVENUES	$0	$0	$618,062	$0	$0	$0	$0
703 ENGINEER FEDERAL BUYBACK	**$0**	**$0**	**$618,062**	**$0**	**$0**	**$0**	**$0**

GARAGE SERVICES	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
FEES	$44,853	$0	$43,395	$51,828	$0	$43,395	$43,395
OTHER SERVICE REVS/REIMB	$0	$0	$0	$334	$0	$0	$0
GARAGE SERVICES	**$44,853**	**$0**	**$43,395**	**$52,162**	**$0**	**$43,395**	**$43,395**

BRIDGE FUND GENERAL REVS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER INTERGOVERNMENTAL	$1	$0	$0	$1	$0	$0	$0
FUND TRANSFERS	$5,858,449	$0	$6,578,449	$6,578,449	$0	$1,491,104	$1,491,104
TOTAL BRIDGE FD GENERAL REVS	**$5,858,450**	**$0**	**$6,578,449**	**$6,578,450**	**$0**	**$1,491,104**	**$1,491,104**
TOTAL BRIDGE & ROAD FD REVENUE	**$7,381,467**	**$0**	**$8,094,936**	**$8,121,465**	**$0**	**$3,424,075**	**$3,424,075**

BRIDGE & ROAD FUND EXPENSE BUDGET

BRIDGE & ROAD FUND EXPENSE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OPERATING SUPPLIES	$22,624	$0	$30,500	$33,520	$0	$50,250	$50,250
ENERGY SUPPLIES	$289,239	$0	$608,500	$465,683	$0	$608,500	$608,500
HIGHWAY & BRIDGE SUPPLIES	$6,335	$0	$31,500	$20,519	$0	$5,000	$5,000
TRAFFIC CONTROL SUPPLIES	$0	$0	$0	$85	$0	$0	$0
REPAIR & MAINT SUPPLIES	$155,516	$0	$245,000	$258,617	$0	$245,000	$245,000
OTHER CONTRACTED SERVICES	$0	$0	$0	$5,232	$18,280	$0	$0
POSTAGE, COURIER & FREIGHT	$437	$0	$0	$1,047	$0	$0	$0
MISC FEES & SERVICES	$4,872	$0	$11,500	$4,964	$0	$11,500	$11,500
REPAIR & MAINTENANCE COST	$173,476	$80,064	$206,400	$231,348	$43,494	$244,000	$244,000
LAND	$59,700	$0	$52,000	$86,542	$0	$10,000	$10,000
EQUIPMENT	$308,941	$0	$420,000	$55,615	$277,900	$640,000	$640,000
CAPITALIZED CONTRACTS	$4,130,088	$3,204,523	$6,948,200	$2,311,813	$3,338,154	$3,490,200	$3,490,200
TOTAL BRIDGE & ROAD FD EXPENSE	**$5,151,229**	**$3,284,587**	**$8,553,600**	**$3,474,985**	**$3,677,828**	**$5,304,450**	**$5,304,450**

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FY26 BUDGET SUMMARY - HIGHWAY FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	19,759,434	23,511,341	23,195,135	26,777,207	26,777,207
CASH RESERVE		2,265,000		2,265,000	2,265,000
TOTAL REQUIREMENTS	19,759,434	25,776,341	23,195,135	29,042,207	29,042,207
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	3,031,768	5,692,666	5,692,666	4,297,344	4,297,344
REVENUES	22,197,527	20,083,675	20,651,205	24,744,863	24,744,863
ENCUMBRANCE CREDIT	222,805		1,148,608		
TOTAL AVAILABLE RESOURCES	25,452,100	25,776,341	27,492,479	29,042,207	29,042,207
LESS REQUIREMENTS	19,759,434	25,776,341	23,195,135	29,042,207	29,042,207
NET FUND BALANCE	5,692,666	-	4,297,344	-	-

LANCASTER COUNTY
HIGHWAY FUND REVENUE BUDGET

703 HIGHWAY FUND REVENUE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
BUSINESS LICENSE & PERMIT	$4,900	$0	$3,000	$4,350	$0	$3,000	$3,000
STATE REVENUES	$12,494,532	$0	$12,218,670	$12,593,760	$0	$12,558,670	$12,558,670
OTHER SERVICE REVS/REIMB	$663,749	$0	$12,000	$6,792	$0	$69,843	$69,843
MAINTENANCE COST REFUNDS	$11,787	$0	$0	$6,885	$0	$0	$0
INTEREST INCOME	$146,201	$0	$75,000	$205,246	$0	$145,000	$145,000
SALE OF FIXED ASSETS	$0	$0	$0	$3,225	$0	$0	$0
OTHER MISC REVENUE	$47,808	$0	$6,000	$61,942	$0	$12,000	$12,000
FUND TRANSFERS	$8,828,550	$0	$7,769,005	$7,769,005	$0	$11,956,350	$11,956,350
TOTAL HIGHWAY FUND REVENUE	**$22,197,527**	**$0**	**$20,083,675**	**$20,651,205**	**$0**	**$24,744,863**	**$24,744,863**

HIGHWAY FUND EXPENSE BUDGET

703 HIGHWAY FUND EXPENSE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$3,423,823	$0	$4,043,033	$3,726,334	$0	$3,881,693	$3,881,693
EMPLOYEE BENEFITS	$1,346,514	$0	$1,620,783	$1,526,335	$0	$1,693,566	$1,693,566
OTHER COMPENSATION COSTS	$141,545	$0	$152,215	$153,563	$0	$167,437	$167,437
OPERATING SUPPLIES	$374,762	$0	$704,950	$254,384	$105,073	$719,700	$719,700
MEDICAL SUPPLIES	$20,153	$0	$33,500	$21,705	$0	$33,500	$33,500
ENERGY SUPPLIES	$747,424	$0	$890,000	$618,518	$0	$650,000	$650,000
HIGHWAY & BRIDGE SUPPLIES	$2,835,992	$48,554	$5,563,000	$4,852,268	$104,258	$5,194,500	$5,194,500
TRAFFIC CONTROL SUPPLIES	$137,345	$0	$356,500	$235,248	$196,486	$366,500	$366,500
REPAIR & MAINT SUPPLIES	$672,374	$0	$725,000	$853,917	$0	$725,000	$725,000
OTHER CONTRACTED SERVICES	$0	$0	$0	$4,800	$0	$0	$0
TRANS, TRAVEL & SUBSISTANCE	$0	$0	$0	$240	$0	$0	$0
POSTAGE, COURIER & FREIGHT	$5,850	$0	$0	$8,435	$0	$0	$0
MISC FEES & SERVICES	$15,857	$0	$30,000	$19,596	$0	$44,000	$44,000
UTILITIES	$1,020	$0	$13,640	$235	$0	$17,140	$17,140
REPAIR & MAINTENANCE COST	$1,647,960	$527,623	$2,393,650	$5,699,496	$292,705	$2,893,672	$2,893,672
RENTALS	$107,417	$0	$272,000	$181,057	$133,896	$368,145	$368,145
LAND	$99,716	$0	$201,500	$32,772	$0	$259,000	$259,000
BUILDINGS	$0	$0	$0	$0	$0	$175,000	$175,000
EQUIPMENT	$797,387	$1,791,287	$2,051,570	$1,218,436	$0	$4,294,154	$4,294,154
CAPITALIZED CONTRACTS	$488,526	$4,528,305	$4,460,000	-$2,996,285	$5,951,664	$5,294,200	$5,294,200
TOTAL HIGHWAY FUND EXPENSES	**$12,863,665**	**$6,895,769**	**$23,511,341**	**$16,411,054**	**$6,784,081**	**$26,777,207**	**$26,777,207**

LANCASTER COUNTY

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FY26 BUDGET SUMMARY - VETERANS AID FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	12,199	30,282	13,049	17,233	17,233
CASH RESERVE					
TOTAL REQUIREMENTS	12,199	30,282	13,049	17,233	17,233
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	2,481	10,282	10,282	17,233	17,233
REVENUES	20,000	20,000	20,000	-	-
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	22,481	30,282	30,282	17,233	17,233
LESS REQUIREMENTS	12,199	30,282	13,049	17,233	17,233
NET FUND BALANCE	10,282	-	17,233	-	-

LANCASTER COUNTY
VETERANS AID FUND

26 VETERANS AID FUND	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
FUND TRANSFERS	$20,000	$0	$20,000	$20,000	$0	$0	$0
TOTAL VETERANS AID REVENUE	**$20,000**	**$0**	**$20,000**	**$20,000**	**$0**	**$0**	**$0**

VETERANS AID FUND EXPENSE BUDGET

VETERANS AID EXPENSE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER CLIENT SERVICES	$12,199	$0	$30,282	$13,049	$0	$17,233	$17,233
TOTAL VETERANS AID EXPENSE	**$12,199**	**$0**	**$30,282**	**$13,049**	**$0**	**$17,233**	**$17,233**

LANCASTER COUNTY

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FY26 BUDGET SUMMARY - GRANTS FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	34,662,063	24,842,148	16,492,880	24,465,626	24,465,626
CASH RESERVE		8,000,000		4,973,559	4,973,559
TOTAL REQUIREMENTS	34,662,063	32,842,148	16,492,880	29,439,185	29,439,185
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	55,770,286	28,611,872	28,611,872	17,825,473	17,825,473
REVENUES	7,503,649	4,230,276	5,706,481	11,613,712	11,613,712
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	63,273,935	32,842,148	34,318,353	29,439,185	29,439,185
LESS REQUIREMENTS	34,662,063	32,842,148	16,492,880	29,439,185	29,439,185
NET FUND BALANCE	28,611,872	-	17,825,473	-	-

LANCASTER COUNTY
GRANTS FUND REVENUE BUDGET

651 COUNTY SHERIFF GRANTS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
FEDERAL GRANTS	$11,673	$0	$0	$0	$0	$600,000	$600,000
STATE REVENUES	$326,625	$0	$0	$218,881	$0	$0	$0
OTHER SERVICE REVS/REIMB	$90,555	$0	$101,234	$31,332	$0	$59,046	$59,046
OTHER MISC REVENUE	$2,418	$0	$2,500	$2,295	$0	$2,295	$2,295
FUND TRANSFERS	$0	$0	$0	$39,056	$0	$99,655	$99,655
TOTAL 651 COUNTY SHERIFF GRANTS	**$431,271**	**$0**	**$103,734**	**$291,564**	**$0**	**$760,996**	**$760,996**

649 PROPERTY MANAGEMENT	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
FEDERAL GRANTS	$0	$0	$0	$76,020	$0	$0	$0
TOTAL 649 PROPERTY MANAGEMENT	**$0**	**$0**	**$0**	**$76,020**	**$0**	**$0**	**$0**

653 FEDERAL FORFEITURE GRANTS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
FEDERAL GRANTS	$21,673	$0	$0	$31,409	$0	$0	$0
OTHER SERVICE REVS/REIMB	$0	$0	$0	$12,848	$0	$0	$0
FORFEITURES	$1,123,959	$0	$1,002,939	$1,001,599	$0	$1,000,300	$1,000,300
INTEREST INCOME	$148,040	$0	$60,000	$253,717	$0	$0	$0
SALE OF FIXED ASSETS	$0	$0	$5,000	$70	$0	$0	$0
FUND TRANSFERS	$0	$0	$0	$42,547	$0	$0	$0
TOTAL 653 FEDERAL FORFEITURE GRANT	**$1,293,672**	**$0**	**$1,067,939**	**$1,342,191**	**$0**	**$1,000,300**	**$1,000,300**

655 COUNTY FORFEITURE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER TAXES	$8,532	$0	$0	$2,098	$0	$0	$0
OTHER MISC REVENUE	$30,106	$0	$0	$52,142	$0	$0	$0
TOTAL 655 COUNTY FORFEITURE GRANTS	**$38,638**	**$0**	**$0**	**$54,240**	**$0**	**$0**	**$0**

615 COUNTY ENGINEER	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
FEDERAL GRANTS	$0	$0	$0	$0	$0	$5,348,000	$5,348,000
TOTAL 615 COUNTY ENGINEER	**$0**	**$0**	**$0**	**$0**	**$0**	**$5,348,000**	**$5,348,000**

678 YOUTH SERVICES GRANTS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
FEDERAL GRANTS	$55,666	$0	$59,362	$24,279	$0	$69,182	$69,182
TOTAL 678 YOUTH SERVICES GRANTS	**$55,666**	**$0**	**$59,362**	**$24,279**	**$0**	**$69,182**	**$69,182**

693 EMERGENCY MANAGEMENT	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
FEDERAL GRANTS	$265,837	$0	$0	$79,305	$0	$100,000	$100,000
OTHER SERVICE REVS/REIMB	$544	$0	$0	$7,514	$0	$0	$0
OTHER MISC REVENUE	$5,350	$0	$0	$0	$0	$0	$0
FUND TRANSFERS	$0	$0	$0	$0	$0	$0	$0
TOTAL 693 EMERGENCY MGMT	**$271,732**	**$0**	**$0**	**$86,820**	**$0**	**$100,000**	**$100,000**

837 HUMAN SERVICES	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
FEDERAL GRANTS	$444,289	$0	$1,289,664	$946,909	$0	$2,565,342	$2,565,342
STATE REVENUES	$1,487,616	$0	$541,589	$1,225,304	$0	$1,088,933	$1,088,933
OTHER SERVICE REVS/REIMB	$0	$0	$0	$9	$0	$1,703	$1,703
INTEREST INCOME	$2,758,105	$0	$0	$747,339	$0	$0	$0
OTHER MISC REVENUE	$400	$0	$0	$5,450	$0	$123,295	$123,295
FUND TRANSFERS	$0	$0	$0	$43,860	$0	$0	$0
TOTAL 837 HUMAN SERVICES	**$4,690,410**	**$0**	**$1,831,253**	**$2,968,872**	**$0**	**$3,779,273**	**$3,779,273**

971 COMMUNITY CORRECTIONS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
FEDERAL GRANTS	$722,260	$0	$1,167,988	$861,282	$0	$555,961	$555,961
FUND TRANSFERS	$0	$0	$0	$1,213	$0	$0	$0
TOTAL 971 COMMUNITY CORRECTIONS	**$722,260**	**$0**	**$1,167,988**	**$862,495**	**$0**	**$555,961**	**$555,961**

TOTAL GRANTS FUND REVENUES	**$7,503,649**	**$0**	**$4,230,276**	**$5,706,480**	**$0**	**$11,613,712**	**$11,613,712**

LANCASTER COUNTY
GRANTS FUND EXPENSE BUDGET

651 COUNTY SHERIFF GRANTS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OPERATING SUPPLIES	-$4,232	$0	$151,670	$7,116	$0	$754,360	$754,360
ENERGY SUPPLIES	$0	$0	$0	$512	$0	$0	$0
OTHER CONTRACTED SERVICES	$6,128	$0	$503,729	$8,800	$0	$722,610	$722,610
TRANS, TRAVEL & SUBSISTANCE	$0	$0	$0	$3,619	$0	$0	$0
PRINTING & ADVERTISING	$9,996	$0	$0	$0	$0	$0	$0
CONTRACTED HEALTH SERVICE	$4,255	$0	$0	$0	$0	$0	$0
MISC FEES & SERVICES	$74,114	$0	$132,944	$29,735	$0	$75,069	$75,069
INTER-FUND TRANSFERS	$0	$0	$0	$46,863	$0	$99,655	$99,655
TOTAL 651 COUNTY SHERIFF	**$90,260**	**$0**	**$788,343**	**$96,645**	**$0**	**$1,651,694**	**$1,651,694**

649 PROPERTY MANAGEMENT	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER CONTRACTED SERVICES	$0	$0	$0	$76,020	$0	$0	$0
TOTAL 649 PROPERTY MANAGEMENT	**$0**	**$0**	**$0**	**$76,020**	**$0**	**$0**	**$0**

653 FEDERAL FORFEITURE GRANTS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OPERATING SUPPLIES	$312,054	$0	$2,479,544	$54,537	$0	$2,469,375	$2,469,375
MEDICAL SUPPLIES	$0	$0	$5,000	$0	$0	$5,000	$5,000
ENERGY SUPPLIES	$886	$0	$0	$452	$0	$0	$0
OTHER CONTRACTED SERVICES	$604,054	$0	$2,383,779	$220,090	$0	$3,017,988	$3,017,988
TRANS, TRAVEL & SUBSISTANCE	$43,095	$0	$121,999	$44,925	$0	$121,999	$121,999
MISC FEES & SERVICES	$48,945	$0	$1,256,538	$43,225	$0	$1,256,538	$1,256,538
REPAIR & MAINTENANCE COST	$33,357	$0	$16,500	$184,462	$0	$16,500	$16,500
RENTALS	$0	$0	$18,000	$0	$0	$18,000	$18,000
EQUIPMENT	$118,967	$0	$1,285,000	$102,820	$0	$1,285,000	$1,285,000
TOTAL 653 FEDERAL FORFEITURE GRANT	**$1,161,359**	**$0**	**$7,566,360**	**$650,511**	**$0**	**$8,190,400**	**$8,190,400**

655 COUNTY FORFEITURE GRANTS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER CONTRACTED SERVICES	$11,445	$0	$0	$0	$0	$0	$0
CITY/COUNTY SHARED	$0	$0	$0	$44,980	$0	$0	$0
PRINTING & ADVERTISING	$128	$0	$0	$252	$0	$0	$0
MISC FEES & SERVICES	$99,820	$0	$203,107	$36,037	$0	$176,078	$176,078
EQUIPMENT	$58,772	$0	$0	$0	$0	$0	$0
TOTAL 655 COUNTY FORFEITURE GRANTS	**$170,165**	**$0**	**$203,107**	**$81,269**	**$0**	**$176,078**	**$176,078**

615 COUNTY ENGINEER	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER CONTRACTED SERVICES	$0	$0	$0	$0	$0	$5,348,000	$5,348,000
TOTAL 615 COUNTY ENGINEER	**$0**	**$0**	**$0**	**$0**	**$0**	**$5,348,000**	**$5,348,000**

678 YOUTH SERVICES GRANTS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OPERATING SUPPLIES	$0	$0	$6,725	$0	$0	$0	$0
OTHER CLIENT SERVICES	$49,569	$0	$52,272	$79,830	$0	$13,266	$13,266
TOTAL 678 YOUTH SERVICES GRANTS	**$49,569**	**$0**	**$58,997**	**$79,830**	**$0**	**$13,266**	**$13,266**

693 EMERGENCY MANAGEMENT	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OFFICE SUPPLIES	$0	$0	$45	$0	$0	$0	$0
OPERATING SUPPLIES	$22,500	$0	$217,525	$0	$0	$304,345	$304,345
OTHER CONTRACTED SERVICES	$82,430	$0	$0	$0	$0	$0	$0
EQUIPMENT	$5,350	$0	$0	$0	$0	$0	$0
INTER-FUND TRANSFERS	$165,000	$0	$150,000	$150,045	$0	$100,000	$100,000
TOTAL 693 EMERGENCY MGMT	**$275,281**	**$0**	**$367,570**	**$150,045**	**$0**	**$404,345**	**$404,345**

837 HUMAN SERVICES	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$0	$0	$0	$0	$0	$0	$0
OFFICE SUPPLIES	$8,960	$0	$0	$12,860	$0	$0	$0
OPERATING SUPPLIES	$0	$0	$0	$11,149	$0	$0	$0
OTHER CONTRACTED SERVICES	$10,553,688	$0	$13,625,998	$11,512,159	$49,730	$6,765,950	$6,765,950
NOT-FOR-PROFIT CONTRACTS	$1,233,617	$0	$21,940	$1,534,871	$0	$149,753	$149,753
TRANS, TRAVEL & SUBSISTANCE	$64,320	$0	$0	$44,551	$0	$3,613	$3,613
COMMUNICATIONS	$832	$0	$0	$439	$0	$0	$0
OTHER CLIENT SERVICES	$66,273	$0	$0	$16	$0	$0	$0
MISC FEES & SERVICES	$1,228,246	$0	$0	$12,717	$0	$191,021	$191,021
RENTALS	$0	$0	$0	$320	$0	$0	$0
BUILDINGS	$3,312,424	$0	$0	$0	$0	$0	$0
EQUIPMENT	$0	$49,730	$0	$50,910	-$49,730	$0	$0
CAPITALIZED CONTRACTS	$14,527,408	$0	$400,000	$717,627	$0	$0	$0
INTER-FUND TRANSFERS	$1,089,050	$0	$896,359	$779,045	$0	$1,089,461	$1,089,461
TOTAL 837 HUMAN SERVICES	**$32,084,817**	**$49,730**	**$14,944,297**	**$14,676,664**	**$0**	**$8,199,798**	**$8,199,798**

971 COMMUNITY CORRECTIONS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OFFICE SUPPLIES	$2,877	$0	$3	$435	$0	$0	$0
OPERATING SUPPLIES	$11,627	$0	$13,390	$7,149	$0	$0	$0
OTHER CONTRACTED SERVICES	$261,045	$0	$826,677	$154,959	$0	$468,588	$468,588
NOT-FOR-PROFIT CONTRACTS	$295,687	$0	$0	$385,070	$0	$0	$0
TRANS, TRAVEL & SUBSISTANCE	$69,342	$0	$39,754	$48,272	$0	$0	$0
COMMUNICATIONS	$720	$0	$4,200	$0	$0	$0	$0
OTHER CLIENT SERVICES	$914	$0	$5,000	$4,428	$0	$0	$0
MISC FEES & SERVICES	$22,259	$0	$9,670	$18,063	$0	$0	$0
INTER-FUND TRANSFERS	$116,412	$0	$14,780	$63,521	$0	$13,457	$13,457
TOTAL 971 COMMUNITY CORRECTIONS	**$780,881**	**$0**	**$913,474**	**$681,897**	**$0**	**$482,045**	**$482,045**

TOTAL GRANTS FUND EXPENSE	**$34,612,333**	**$49,730**	**$24,842,148**	**$16,492,880**	**$0**	**$24,465,626**	**$24,465,626**

FY26 BUDGET SUMMARY - KENO FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	2,092,854	4,833,555	1,584,191	5,143,615	5,143,615
CASH RESERVE		1,600,000		1,600,000	1,600,000
TOTAL REQUIREMENTS	2,092,854	6,433,555	1,584,191	6,743,615	6,743,615
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	5,372,976	4,833,555	4,833,555	5,143,615	5,143,615
REVENUES	1,553,433	1,600,000	1,894,251	1,600,000	1,600,000
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	6,926,409	6,433,555	6,727,806	6,743,615	6,743,615
LESS REQUIREMENTS	2,092,854	6,433,555	1,584,191	6,743,615	6,743,615
NET FUND BALANCE	4,833,555	-	5,143,615	-	-

LANCASTER COUNTY
KENO FUND REVENUE BUDGET

KENO FUND REVENUE BUDGET	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER MISC REVENUE	$1,553,432	$0	$1,600,000	$1,894,251	$0	$1,600,000	$1,600,000
TOTAL KENO FUND REVENUE	**$1,553,432**	**$0**	**$1,600,000**	**$1,894,251**	**$0**	**$1,600,000**	**$1,600,000**

LANCASTER COUNTY
KENO FUND EXPENSE BUDGET

KENO FUND EXPENSE BUDGET	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OPERATING SUPPLIES	$0	$0	$1,500	$0	$0	$1,500	$1,500
OTHER CONTRACTED SERVICES	$0	$0	$98,090	$0	$0	$348,940	$88,940
CITY/COUNTY SHARED	$0	$0	$3,178,176	$0	$0	$3,178,175	$3,178,175
NOT-FOR-PROFIT CONTRACTS	$97,544	$0	$100,000	$110,747	$0	$115,000	$115,000
MISC FEES & SERVICES	$100	$0	$0	$0	$0	$0	$0
LAND	$155,665	$0	$0	$17,655	$0	$0	$0
INTER-FUND TRANSFERS	$1,839,545	$0	$1,455,789	$1,455,789	$0	$1,500,000	$1,760,000
TOTAL KENO FUND EXPENSE	**$2,092,854**	**$0**	**$4,833,555**	**$1,584,191**	**$0**	**$5,143,615**	**$5,143,615**

FY26 BUDGET SUMMARY - GAMING TAX FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	1,200,000	1,516,954	1,151,000	1,589,991	1,589,991
CASH RESERVE		1,000,000		1,860,000	1,860,000
TOTAL REQUIREMENTS	1,200,000	2,516,954	1,151,000	3,449,991	3,449,991
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	876,551	1,016,954	1,016,954	1,589,991	1,589,991
REVENUES	1,340,403	1,500,000	1,724,037	1,860,000	1,860,000
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	2,216,954	2,516,954	2,740,991	3,449,991	3,449,991
LESS REQUIREMENTS	1,200,000	2,516,954	1,151,000	3,449,991	3,449,991
NET FUND BALANCE	1,016,954	-	1,589,991	-	-

LANCASTER COUNTY
GAMING TAX FUND REVENUE BUDGET

GAMING TAX FUND REVENUE BUDGET	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER TAXES	$1,340,403	$0	$1,500,000	$1,724,037	$0	$1,860,000	$1,860,000
TOTAL GAMING TAX FUND REVENUE	**$1,340,403**	**$0**	**$1,500,000**	**$1,724,037**	**$0**	**$1,860,000**	**$1,860,000**

LANCASTER COUNTY
GAMING TAX FUND EXPENSE BUDGET

GAMING TAX FUND EXPENSE BUDGET	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER CONTRACTED SERVICES	$0	$0	$316,954	$0	$0	$825,617	$825,617
NOT-FOR-PROFIT CONTRACTS	$0	$0	$0	$0	$0	$14,374	$14,374
INTER-FUND TRANSFERS	$1,200,000	$0	$1,200,000	$1,151,000	$0	$750,000	$750,000
TOTAL GAMING TAX FUND EXPENSE	**$1,200,000**	**$0**	**$1,516,954**	**$1,151,000**	**$0**	**$1,589,991**	**$1,589,991**

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FY26 BUDGET SUMMARY - ECONOMIC DEVELOPMENT FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	64,164	255,272	53,823	213,927	213,927
CASH RESERVE					
TOTAL REQUIREMENTS	64,164	255,272	53,823	213,927	213,927
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	319,102	255,122	255,122	208,927	208,927
REVENUES	184	150	7,628	5,000	5,000
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	319,286	255,272	262,750	213,927	213,927
LESS REQUIREMENTS	64,164	255,272	53,823	213,927	213,927
NET FUND BALANCE	255,122	-	208,927	-	-

LANCASTER COUNTY
ECONOMIC DEVELOPMENT FUND REVENUE BUDGET

ECONOMIC DEVELOPMENT	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
INTEREST INCOME	$184	$0	$150	$7,628	$0	$5,000	$5,000
TOTAL ECONOMIC DEVELOPMENT	**$184**	**$0**	**$150**	**$7,628**	**$0**	**$5,000**	**$5,000**

LANCASTER COUNTY
ECONOMIC DEVELOPMENT FUND EXPENSE BUDGET

ECONOMIC DEVELOPMENT	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER CONTRACTED SERVICES	$14,268	$0	$50,000	$28,824	$0	$50,000	$50,000
REPAIR & MAINTENANCE COST	$49,897	$0	$205,272	$24,999	$0	$163,927	$163,927
TOTAL ECONOMIC DEVELOPMENT	**$64,164**	**$0**	**$255,272**	**$53,823**	**$0**	**$213,927**	**$213,927**

LANCASTER COUNTY

FY26 BUDGET SUMMARY - BUILDING FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	1,011,097	2,305,463	847,938	2,459,064	2,459,064
CASH RESERVE					
TOTAL REQUIREMENTS	1,011,097	2,305,463	847,938	2,459,064	2,459,064
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	1,249,461	1,259,941	1,259,941	1,937,764	1,937,764
REVENUES	1,021,577	1,045,522	1,525,761	521,300	521,300
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	2,271,038	2,305,463	2,785,702	2,459,064	2,459,064
LESS REQUIREMENTS	1,011,097	2,305,463	847,938	2,459,064	2,459,064
NET FUND BALANCE	1,259,941	-	1,937,764	-	-
PERSONAL AND REAL PROPERTY TAXES:					
INCLUDED IN REVENUES		510,000		510,000	510,000
RESERVE FOR DELINQUENT TAX (2%)					
PROPERTY TAX REQUIREMENT		510,000		510,000	510,000

LANCASTER COUNTY
BUILDING FUND REVENUE BUDGET

BUILDING FUND REVENUE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
AD VALOREM TAXES	$457,637	$0	$510,000	$456,636	$0	$510,000	$510,000
INT & PENALTY ON AV TAXES	$843	$0	$0	$975	$0	$0	$0
STATE REVENUES	$48,765	$0	$1,100	$52,695	$0	$1,200	$1,200
OTHER INTERGOVERNMENTAL	$10,286	$0	$11,000	$10,105	$0	$10,100	$10,100
RENTAL INCOME	$109,865	$0	$123,422	$104,819	$0	$0	$0
SALE OF FIXED ASSETS	$394,182	$0	$0	$500,532	$0	$0	$0
FUND TRANSFERS	$0	$0	$400,000	$400,000	$0	$0	$0
TOTAL BUILDING FUND REV	**$1,021,578**	**$0**	**$1,045,522**	**$1,525,761**	**$0**	**$521,300**	**$521,300**

LANCASTER COUNTY
BUILDING FUND EXPENSE BUDGET

BUILDING FUND EXPENSE BUDGET	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OPERATING SUPPLIES	$0	$0	$0	$40,449	$0	$0	$0
OTHER CONTRACTED SERVICES	$794,177	$0	$1,030,033	$474,170	$0	$1,697,134	$1,697,134
REPAIR & MAINTENANCE COST	$69,920	$0	$53,000	$86,780	$0	$115,500	$115,500
RENTALS	$147,000	$0	$147,000	$246,539	$0	$246,539	$246,539
BUILDINGS	$0	$0	$678,891	$0	$0	$178,891	$178,891
IMPRVMTS OTHER THAN BLDGS	$0	$0	$162,000	$0	$0	$146,000	$146,000
EQUIPMENT	$0	$0	$234,539	$0	$0	$75,000	$75,000
TOTAL BUILDING FUND EXP	**$1,011,097**	**$0**	**$2,305,463**	**$847,938**	**$0**	**$2,459,064**	**$2,459,064**

FY26 BUDGET SUMMARY - LAW ENFORCEMENT EQUIPMENT FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	195,945	451,301	405,753	460,116	460,116
CASH RESERVE		200,000		250,000	250,000
TOTAL REQUIREMENTS	195,945	651,301	405,753	710,116	710,116
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	266,093	341,901	341,901	305,658	305,658
REVENUES	271,753	309,400	369,510	404,458	404,458
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	537,846	651,301	711,411	710,116	710,116
LESS REQUIREMENTS	195,945	651,301	405,753	710,116	710,116
NET FUND BALANCE	341,901	-	305,658	-	-

LANCASTER COUNTY
LAW ENFORCEMENT EQUIPMENT FUND

LAW ENFORCEMENT EQUIP FUND REV	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
FEES	$271,753	$0	$309,400	$369,510	$0	$404,458	$404,458
TOTAL LAW ENFORCEMENT EQUIP FUND	**$271,753**	**$0**	**$309,400**	**$369,510**	**$0**	**$404,458**	**$404,458**

LANCASTER COUNTY
LAW ENFORCEMENT EQUIPMENT FUND

LAW ENFORCEMENT EQUIP EXP BUDGET	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OPERATING SUPPLIES	$0	$0	$8,000	$3,576	$0	$8,000	$8,000
OTHER CONTRACTED SERVICES	$79,309	$0	$94,650	$80,409	$0	$154,920	$154,920
PRINTING & ADVERTISING	$1,355	$0	$1,500	$582	$0	$2,500	$2,500
MISC FEES & SERVICES	$115,281	$0	$132,850	$106,884	$0	$147,850	$147,850
INTER-FUND TRANSFERS	$0	$0	$214,301	$214,301	$0	$146,846	$146,846
TOTAL LAW ENFORCEMENT EQUIP FUND	**$195,945**	**$0**	**$451,301**	**$405,753**	**$0**	**$460,116**	**$460,116**

FY26 BUDGET SUMMARY - COUNTY-WIDE SINKING FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	3,374,692	6,735,634	1,695,015	6,243,754	6,243,754
CASH RESERVE		4,000,000		3,500,000	3,500,000
TOTAL REQUIREMENTS	3,374,692	10,735,634	1,695,015	9,743,754	9,743,754
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	8,697,789	6,976,711	6,976,711	9,040,620	9,040,620
REVENUES	1,653,614	3,758,923	3,758,924	703,134	703,134
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	10,351,403	10,735,634	10,735,635	9,743,754	9,743,754
LESS REQUIREMENTS	3,374,692	10,735,634	1,695,015	9,743,754	9,743,754
NET FUND BALANCE	6,976,711	-	9,040,620	-	-

LANCASTER COUNTY
COUNTY-WIDE SINKING FUND

COUNTY-WIDE SINKING FUND REV	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER SERVICE REVS/REIMB	$250,479	$0	$0	$0	$0	$0	$0
RENTAL INCOME	$203,134	$0	$203,134	$203,134	$0	$203,134	$203,134
FUND TRANSFERS	$1,200,000	$0	$3,555,789	$3,555,789	$0	$500,000	$500,000
TOTAL COUNTY-WIDE SINKING FUND	**$1,653,614**	**$0**	**$3,758,923**	**$3,758,923**	**$0**	**$703,134**	**$703,134**

LANCASTER COUNTY
COUNTY-WIDE SINKING FUND

COUNTY-WIDE SINKING EXP BUDGET	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER CONTRACTED SERVICES	$1,999,092	$0	$2,940,341	$632,859	$0	$2,767,550	$2,767,550
MISC FEES & SERVICES	$0	$0	$717,745	$0	$0	$967,745	$967,745
LAND	$0	$0	$0	$681,492	$0	$0	$0
CAPITALIZED CONTRACTS	$1,375,600	$0	$3,077,548	$380,664	$0	$2,508,459	$2,508,459
TOTAL COUNTY-WIDE SINKING FUND	**$3,374,692**	**$0**	**$6,735,634**	**$1,695,015**	**$0**	**$6,243,754**	**$6,243,754**

FY26 BUDGET SUMMARY - MENTAL HEALTH FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	4,368,817	4,662,253	4,477,505	4,936,796	4,936,796
CASH RESERVE		750,000		50,000	50,000
TOTAL REQUIREMENTS	4,368,817	5,412,253	4,477,505	4,986,796	4,986,796
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	843,966	1,390,724	1,390,724	1,048,007	1,048,007
REVENUES	4,915,575	4,021,529	4,134,788	3,938,789	3,938,789
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	5,759,541	5,412,253	5,525,512	4,986,796	4,986,796
LESS REQUIREMENTS	4,368,817	5,412,253	4,477,505	4,986,796	4,986,796
NET FUND BALANCE	1,390,724	-	1,048,007	-	-

LANCASTER COUNTY
MENTAL HEALTH FUND REVENUE BUDGET

7851 CRISIS CENTER	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
FEDERAL GRANTS	$1,163,559	$0	$994,000	$1,181,060	$0	$1,020,000	$1,020,000
STATE REVENUES	$2,029,224	$0	$1,659,529	$1,611,310	$0	$1,325,789	$1,325,789
CLIENT SERVICE & INSUR REIMB	$570,687	$0	$452,500	$483,365	$0	$472,500	$472,500
OTHER SERVICE REVS/REIMB	$117,312	$0	$165,000	$98,440	$0	$120,000	$120,000
OTHER MISC REVENUE	$34,793	$0	$500	$10,613	$0	$500	$500
FUND TRANSFERS	$1,000,000	$0	$750,000	$750,000	$0	$1,000,000	$1,000,000
TOTAL MENTAL HEALTH REVS	**$4,915,575**	**$0**	**$4,021,529**	**$4,134,788**	**$0**	**$3,938,789**	**$3,938,789**

LANCASTER COUNTY
MENTAL HEALTH FUND EXPENSE BUDGET

MENTAL HEALTH CRISIS CENTER	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$2,817,548	$0	$2,965,859	$2,954,903	$0	$3,084,480	$3,084,480
EMPLOYEE BENEFITS	$783,164	$0	$818,172	$834,146	$0	$856,942	$856,942
OTHER COMPENSATION COSTS	$12,810	$0	$14,091	$15,263	$0	$15,500	$15,500
OFFICE SUPPLIES	$2,002	$0	$5,000	$1,846	$0	$10,000	$10,000
OPERATING SUPPLIES	$9,148	$0	$9,700	$5,170	$0	$9,700	$9,700
MEDICAL SUPPLIES	$13,683	$0	$14,700	$5,922	$0	$12,700	$12,700
ENERGY SUPPLIES	$179	$0	$100	$89	$0	$150	$150
FOOD SUPPLIES	$4,864	$0	$5,000	$4,983	$0	$5,000	$5,000
OTHER CONTRACTED SERVICES	$137,378	$0	$268,475	$164,792	$0	$356,581	$356,581
TRANS, TRAVEL & SUBSISTANCE	$536	$0	$2,650	$284	$0	$2,650	$2,650
COMMUNICATIONS	$3,485	$0	$3,300	$3,230	$0	$3,500	$3,500
POSTAGE, COURIER & FREIGHT	$224	$0	$400	$255	$0	$300	$300
PRINTING & ADVERTISING	$2,459	$0	$4,200	$2,865	$0	$4,100	$4,100
CONTRACTED HEALTH SERVICE	$148,976	$0	$125,050	$88,288	$0	$126,050	$126,050
OTHER CLIENT SERVICES	$57,897	$0	$65,800	$72,388	$0	$71,800	$71,800
MISC FEES & SERVICES	$22,652	$0	$17,000	$18,586	$0	$17,000	$17,000
INSURANCE & SURETY BONDS	$37,627	$0	$39,356	$39,145	$0	$42,621	$42,621
REPAIR & MAINTENANCE COST	$0	$0	$300	$855	$0	$300	$300
RENTALS	$263,100	$0	$263,100	$263,100	$0	$263,100	$263,100
EQUIPMENT	$51,084	$0	$40,000	$1,395	$0	$54,322	$54,322
TOTAL CRISIS CENTER EXPENSE	**$4,368,817**	**$0**	**$4,662,253**	**$4,477,505**	**$0**	**$4,936,796**	**$4,936,796**

FY26 BUDGET SUMMARY - WEED CONTROL FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	515,978	582,351	538,629	600,020	600,020
CASH RESERVE		30,000		40,000	40,000
TOTAL REQUIREMENTS	515,978	612,351	538,629	640,020	640,020
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	39,056	49,175	49,175	68,861	68,861
REVENUES	526,097	563,176	558,315	571,159	571,159
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	565,153	612,351	607,490	640,020	640,020
LESS REQUIREMENTS	515,978	612,351	538,629	640,020	640,020
NET FUND BALANCE	49,175	-	68,861	-	-

LANCASTER COUNTY
WEED CONTROL REVENUE BUDGET

733 NOXIOUS WEED CONTROL	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SPECIAL ASSESSMENTS	$34,804	$0	$30,000	$38,367	$0	$30,000	$30,000
OTHER INTERGOVERNMENTAL	$211,070	$0	$231,238	$231,238	$0	$234,394	$234,394
OTHER SERVICE REVS/REIMB	$68,110	$0	$70,000	$56,709	$0	$71,671	$71,671
SALE OF FIXED ASSETS	$0	$0	$0	$450	$0	$0	$0
OTHER MISC REVENUE	$1,043	$0	$700	$313	$0	$700	$700
FUND TRANSFERS	$211,070	$0	$231,238	$231,238	$0	$234,394	$234,394
TOTAL 733 NOXIOUS WEED CONTROL	**$526,097**	**$0**	**$563,176**	**$558,315**	**$0**	**$571,159**	**$571,159**

LANCASTER COUNTY
WEED CONTROL EXPENSE BUDGET

733 NOXIOUS WEED CONTROL	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$266,070	$0	$275,816	$272,896	$0	$284,584	$284,584
EMPLOYEE BENEFITS	$76,364	$0	$79,860	$79,359	$0	$81,370	$81,370
OTHER COMPENSATION COSTS	$4,560	$0	$6,516	$5,016	$0	$7,018	$7,018
OFFICE SUPPLIES	$1,307	$0	$1,200	$887	$0	$2,200	$2,200
OPERATING SUPPLIES	$5,534	$0	$9,900	$4,737	$0	$8,400	$8,400
ENERGY SUPPLIES	$6,827	$0	$15,000	$5,590	$0	$15,000	$15,000
OTHER CONTRACTED SERVICES	$51,565	$0	$85,183	$67,947	$0	$85,088	$85,088
TRANS, TRAVEL & SUBSISTANCE	$1,020	$0	$1,500	$1,101	$0	$1,600	$1,600
COMMUNICATIONS	$3,362	$0	$3,800	$3,250	$0	$3,800	$3,800
POSTAGE, COURIER & FREIGHT	$9,075	$0	$8,000	$9,669	$0	$10,000	$10,000
PRINTING & ADVERTISING	$2,137	$0	$3,100	$2,738	$0	$3,100	$3,100
MISC FEES & SERVICES	$76,004	$0	$57,410	$65,613	$0	$62,350	$62,350
INSURANCE & SURETY BONDS	$7,604	$0	$8,616	$9,545	$0	$9,478	$9,478
UTILITIES	$0	$0	$950	$0	$0	$0	$0
REPAIR & MAINTENANCE COST	$3,814	$0	$15,500	$10,281	$0	$16,032	$16,032
EQUIPMENT	$735	$0	$10,000	$0	$0	$10,000	$10,000
TOTAL 733 NOXIOUS WEED CONTROL	**$515,978**	**$0**	**$582,351**	**$538,629**	**$0**	**$600,020**	**$600,020**

FY26 BUDGET SUMMARY - COUNTY/CITY PROPERTY MANAGEMENT FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	3,891,630	3,977,978	3,881,389	3,956,601	3,956,601
CASH RESERVE					
TOTAL REQUIREMENTS	3,891,630	3,977,978	3,881,389	3,956,601	3,956,601
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	238,690	140,728	140,728	44,856	44,856
REVENUES	3,793,668	3,837,250	3,785,517	3,911,745	3,911,745
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	4,032,358	3,977,978	3,926,245	3,956,601	3,956,601
LESS REQUIREMENTS	3,891,630	3,977,978	3,881,389	3,956,601	3,956,601
NET FUND BALANCE	140,728	-	44,856	-	-

LANCASTER COUNTY
COUNTY/CITY PROPERTY MANAGEMENT REVENUE BUDGET

641 COUNTY/CITY PROP MGMT	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
MAINTENANCE COST REFUNDS	$3,793,668	$0	$3,837,250	$3,773,767	$0	$3,911,745	$3,911,745
SALE OF FIXED ASSETS	$0	$0	$0	$11,750	$0	$0	$0
TOTAL 641 CO/CITY PROP MGMT	**$3,793,668**	**$0**	**$3,837,250**	**$3,785,517**	**$0**	**$3,911,745**	**$3,911,745**

LANCASTER COUNTY
COUNTY/CITY PROPERTY MANAGEMENT EXPENSE BUDGET

641 CO/CITY PROPERTY MGMT	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$2,728,958	$0	$2,813,536	$2,750,330	$0	$2,796,643	$2,796,643
EMPLOYEE BENEFITS	$1,064,581	$0	$1,057,361	$1,022,795	$0	$1,042,169	$1,042,169
OTHER COMPENSATION COSTS	$85,890	$0	$94,479	$95,025	$0	$103,927	$103,927
MISC FEES & SERVICES	$85	$0	$0	$637	$0	$0	$0
INSURANCE & SURETY BONDS	$12,117	$0	$12,602	$12,602	$0	$13,862	$13,862
TOTAL CO/CITY PROP MGMT EXP	**$3,891,630**	**$0**	**$3,977,978**	**$3,881,389**	**$0**	**$3,956,601**	**$3,956,601**

FY26 BUDGET SUMMARY - PROPERTY MANAGEMENT FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	744,843	1,059,118	858,297	1,121,904	1,121,904
CASH RESERVE		500,000		450,000	450,000
TOTAL REQUIREMENTS	744,843	1,559,118	858,297	1,571,904	1,571,904
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	466,021	624,644	624,644	682,862	682,862
REVENUES	903,466	934,474	916,515	889,042	889,042
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	1,369,487	1,559,118	1,541,159	1,571,904	1,571,904
LESS REQUIREMENTS	744,843	1,559,118	858,297	1,571,904	1,571,904
NET FUND BALANCE	624,644	-	682,862	-	-

LANCASTER COUNTY
COUNTY PROPERTY MANAGEMENT REVENUE BUDGET

649 PROPERTY MGMT REV	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER SERVICE REVS/REIMB	$30,000	$0	$0	$0	$0	$0	$0
RENTAL INCOME	$873,466	$0	$934,474	$914,365	$0	$889,042	$889,042
SALE OF FIXED ASSETS	$0	$0	$0	$2,150	$0	$0	$0
TOTAL 649 PROPERTY MGMT REV	**$903,466**	**$0**	**$934,474**	**$916,515**	**$0**	**$889,042**	**$889,042**

LANCASTER COUNTY
COUNTY PROPERTY MANAGEMENT EXPENSE BUDGET

649 COUNTY PROP MGMT EXP	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
SALARIES & WAGES	$290,090	$0	$432,472	$329,421	$0	$376,858	$376,858
EMPLOYEE BENEFITS	$132,063	$0	$186,271	$135,572	$0	$149,939	$149,939
OTHER COMPENSATION COSTS	$0	$0	$100	$6,133	$0	$100	$100
OFFICE SUPPLIES	$39	$0	$0	$0	$0	$20	$20
OPERATING SUPPLIES	$10,028	$0	$13,616	$8,523	$0	$11,214	$11,214
ENERGY SUPPLIES	$1,419	$0	$3,500	$990	$0	$2,375	$2,375
TRAFFIC CONTROL SUPPLIES	$0	$0	$800	$0	$0	$700	$700
REPAIR & MAINT SUPPLIES	$18,845	$0	$21,800	$15,554	$0	$21,850	$21,850
OTHER CONTRACTED SERVICES	$74,152	$0	$79,158	$48,810	$0	$59,455	$59,455
CITY/COUNTY SHARED	$4,803	$0	$6,529	$6,043	$0	$8,348	$8,348
COMMUNICATIONS	$1,868	$0	$2,060	$2,559	$0	$3,044	$3,044
MISC FEES & SERVICES	$95	$0	$625	$14,245	$0	$2,899	$2,899
INSURANCE & SURETY BONDS	$0	$0	$12,507	$0	$0	$4,686	$4,686
UTILITIES	$175,173	$0	$229,051	$209,107	$0	$264,343	$264,343
REPAIR & MAINTENANCE COST	$34,942	$0	$32,329	$80,914	$0	$180,873	$180,873
RENTALS	$1,325	$0	$1,100	$428	$0	$600	$600
BUILDINGS	$0	$0	$28,000	$0	$0	$23,200	$23,200
IMPRVMTS OTHER THAN BLDGS	$0	$0	$1,500	$0	$0	$0	$0
EQUIPMENT	$0	$0	$1,300	$0	$0	$900	$900
CAPITALIZED CONTRACTS	$0	$0	$6,400	$0	$0	$10,500	$10,500
TOTAL 649 COUNTY PROP MGMT EXP	**$744,843**	**$0**	**$1,059,118**	**$858,297**	**$0**	**$1,121,904**	**$1,121,904**

FY26 BUDGET SUMMARY - CITY BUILDING MAINTENANCE FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	253,957	550,221	312,671	582,410	582,410
CASH RESERVE		100,000		100,000	100,000
TOTAL REQUIREMENTS	253,957	650,221	312,671	682,410	682,410
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	285,038	340,651	340,651	372,840	372,840
REVENUES	309,570	309,570	344,860	309,570	309,570
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	594,608	650,221	685,511	682,410	682,410
LESS REQUIREMENTS	253,957	650,221	312,671	682,410	682,410
NET FUND BALANCE	340,651	-	372,840	-	-

LANCASTER COUNTY
CITY BUILDING MAINTENANCE REVENUE BUDGET

CITY BLDG MAINT REVS	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OTHER SERVICE REVS/REIMB	$309,570	$0	$309,570	$344,860	$0	$309,570	$309,570
TOTAL CITY BLDG MAINT REVENUE	**$309,570**	**$0**	**$309,570**	**$344,860**	**$0**	**$309,570**	**$309,570**

LANCASTER COUNTY
CITY BUILDING MAINTENANCE EXPENSE BUDGET

CITY BLDG MAINT EXPENSE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OPERATING SUPPLIES	$2,251	$0	$4,200	$2,277	$0	$2,800	$2,800
ENERGY SUPPLIES	$2,754	$0	$2,200	$3,515	$0	$2,200	$2,200
REPAIR & MAINT SUPPLIES	$8,668	$0	$10,050	$4,043	$0	$10,300	$10,300
OTHER CONTRACTED SERVICES	$145,577	$0	$236,675	$223,695	$0	$269,724	$269,724
CITY/COUNTY SHARED	$3,677	$0	$3,600	$4,532	$0	$3,600	$3,600
COMMUNICATIONS	$514	$0	$1,500	$574	$0	$1,500	$1,500
PRINTING & ADVERTISING	$11	$0	$0	$0	$0	$0	$0
MISC FEES & SERVICES	$1,885	$0	$1,796	$1,995	$0	$1,986	$1,986
INSURANCE & SURETY BONDS	$0	$0	$5,500	$0	$0	$5,500	$5,500
UTILITIES	$28,445	$0	$30,200	$24,157	$0	$30,200	$30,200
REPAIR & MAINTENANCE COST	$10,823	$0	$12,600	$26,723	$0	$12,700	$12,700
RENTALS	$21,215	$0	$21,900	$21,160	$0	$21,900	$21,900
BUILDINGS	$28,137	$0	$220,000	$0	$0	$220,000	$220,000
TOTAL CITY BLDG MAINT EXP	**$253,957**	**$0**	**$550,221**	**$312,671**	**$0**	**$582,410**	**$582,410**

FY26 BUDGET SUMMARY - ASSEMBLE LINCOLN FUND

	ACTUAL FY24	MODIFIED BUDGET FY25	ACTUAL FY25	BUDGET FY26 PROPOSED	BUDGET FY26 ADOPTED
REQUIREMENTS:					
TOTAL EXPENDITURES	147,717	352,285	309,163	39,622	39,622
CASH RESERVE					
TOTAL REQUIREMENTS	147,717	352,285	309,163	39,622	39,622
AVAILABLE RESOURCES:					
FUND BALANCE JULY 1	-	262,285	262,285	39,622	39,622
REVENUES	410,002	90,000	86,500	-	-
ENCUMBRANCE CREDIT					
TOTAL AVAILABLE RESOURCES	410,002	352,285	348,785	39,622	39,622
LESS REQUIREMENTS	147,717	352,285	309,163	39,622	39,622
NET FUND BALANCE	262,285	-	39,622	-	-

LANCASTER COUNTY
ASSEMBLE LINCOLN REVENUE BUDGET

ASSEMBLE LINCOLN REVENUE BUDGET	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
INTEREST INCOME	$2	$0	$0	$0	$0	$0	$0
OTHER MISC REVENUE	$75,000	$0	$90,000	$86,500	$0	$0	$0
FUND TRANSFERS	$335,000	$0	$0	$0	$0	$0	$0
TOTAL ASSEMBLE LINCOLN REVENUE	**$410,002**	**$0**	**$90,000**	**$86,500**	**$0**	**$0**	**$0**

LANCASTER COUNTY
ASSEMBLE LINCOLN EXPENSE

ASSEMBLE LINCOLN EXPENSE	ACTUALS FY24	ENCUMBR FY24	MODIFIED BUDGET FY25	ACTUALS FY25	ENCUMBR FY25	PROPOSED BUDGET FY26	ADOPTED BUDGET FY26
OPERATING SUPPLIES	$384	$0	$0	$0	$0	$0	$0
OTHER CONTRACTED SERVICES	$147,333	$0	$352,285	$309,163	$0	$39,622	$39,622
TOTAL ASSEMBLE LINCOLN EXP	**$147,717**	**$0**	**$352,285**	**$309,163**	**$0**	**$39,622**	**$39,622**

LANCASTER COUNTY
SUPPORTING SCHEDULE
STATEMENT OF BUDGETED TRANSFERS
FOR FISCAL YEAR ENDING JUNE 30, 2026

TRANSFERS FROM	**AMOUNT**	**PURPOSE**
GENERAL FUND (6120)	1,491,104	BUDGET TRANSFER
GENERAL FUND (6120)	11,206,350	BUDGET TRANSFER
GENERAL FUND (6120)	234,394	BUDGET TRANSFER
GENERAL FUND (6120)	1,300,000	BUDGET TRANSFER
KENO FUND	1,760,000	BUDGET TRANSFER
GAMING TAX FUND	750,000	BUDGET TRANSFER
LAW ENFORCEMENT EQUIPMENT FUND	146,846	BUDGET TRANSFER
GRANTS FUND	99,655	BUDGET TRANSFER
GRANTS FUND	100,000	BUDGET TRANSFER
GRANTS FUND	145,000	ARPA - BUDGET & FISCAL
GRANTS FUND	3,295	PAYROLL COSTS
GRANTS FUND	679,421	PAYROLL COSTS
GRANTS FUND	261,745	PAYROLL COSTS
GRANTS FUND	13,457	PAYROLL COSTS
TOTAL	18,191,267	

TRANSFERS TO		
WORKERS COMPENSATION LOSS	200,000	BUDGET TRANSFER
BROADBAND	100,000	BUDGET TRANSFER
BRIDGE & SPECIAL ROAD	1,491,104	BUDGET TRANSFER
HIGHWAY	11,206,350	BUDGET TRANSFER
HIGHWAY	750,000	BUDGET TRANSFER
GRANTS FUND	99,655	BUDGET TRANSFER
WEED CONTROL	234,394	BUDGET TRANSFER
MENTAL HEALTH	1,000,000	BUDGET TRANSFER
COUNTY WIDE SINKING FUND	500,000	BUDGET TRANSFER
GENERAL FUND (6110)	145,000	PAYROLL - BUDGET & FISCAL
GENERAL FUND (6510)	161,374	PAYROLL - SHERIFF
GENERAL FUND (6520)	100,371	PAYROLL - COUNTY ATTORNEY
GENERAL FUND (6760)	16,752	PAYROLL- COMMUNITY CORRECTIONS
GENERAL FUND (6760)	146,846	BUDGET TRANSFER
GENERAL FUND (6931)	100,000	BUDGET TRANSFER
GENERAL FUND (8370)	679,421	PAYROLL COSTS - HUMAN SERVICES
GENERAL FUND (9999)	1,260,000	BUDGET TRANSFER
TOTAL	18,191,267	

COMPUTATION OF TREASURER'S NET FUND BALANCE

FUND		TREASURER'S BALANCE 6/30/2025	RECEIVABLES	VOUCHER'S PAYABLE	PAYROLL ACCRUALS	ENCUMBRANCES	NET FUND BALANCE 6/30/2025
11	GENERAL	31,279,888		2,427,456	1,320,092	580,121	26,952,219
12	WORKERS COMPENSATION LOSS	919,428		35,585	3,669		880,174
13	OTHER SELF INSURANCE LOSS	4,192,790		4,105			4,188,685
14	GROUP SELF INSURANCE	13,849,270					13,849,270
16	BROADBAND	37,428					37,428
18	VISITORS IMPROVEMENT	2,721,647					2,721,647
19	VISITORS PROMOTION	6,084,903		183,821			5,901,082
20	COUNTY RURAL LIBRARY	25,493					25,493
21	BRIDGE & SPECIAL ROAD	5,938,636		15,433		3,677,828	2,245,375
22	HIGHWAY	11,188,351		25,500	81,426	6,784,081	4,297,344
26	VETERANS AID	17,233					17,233
27	GRANTS	18,083,924		258,451			17,825,473
28	KENO	5,190,716		47,101			5,143,615
29	GAMING TAX	1,589,991					1,589,991
30	ECONOMIC DEVELOPMENT	208,927					208,927
51	BUILDING	1,937,764					1,937,764
53	LAW ENFORCEMENT EQUIPMENT FUND	305,658					305,658
55	COUNTY-WIDE SINKING FUND	9,341,931		301,311			9,040,620
63	MENTAL HEALTH	1,126,964		14,094	64,863		1,048,007
64	WEED CONTROL	81,686		5,047	7,778		68,861
65	COUNTY/CITY PROPERTY MGMT	(96,026)	193,608		52,726		44,856
66	PROPERTY MANAGEMENT	709,237		19,149	7,226		682,862
67	CITY BUILDING MAINTENANCE	375,390		2,550			372,840
70	ASSEMBLE LINCOLN	39,622					39,622
		115,150,851	193,608	3,339,603	1,537,780	11,042,030	99,425,046

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Lancaster County, Nebraska
Lincoln, Nebraska

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 26th day of August 2025, immediately following the 9:00 o'clock a.m. Board of Commissioners meeting, in the Commissioners Hearing Room, 1st floor of the County-City Building for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the County Clerk. All interested citizens will have the opportunity to give written or oral comment. Note: An interpreter for the hearing impaired will be available at the meeting upon request. Please contact the County Clerk's Office at 402-441-7485 at least 48 hours prior to the meeting if this accommodation is required.

Matt Hansen, County Clerk

FUND		Actual Disbursements 2023-24	Actual Disbursements 2024-25	Proposed Budget of Disbursements 2025-26	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
11	General	141,683,298.00	153,432,036.00	161,200,872.00	20,000,000.00	80,112,051.00	101,088,821.00
12	Workers Compensation Loss	1,139,375.00	1,618,996.00	1,984,372.00	200,000.00	2,184,372.00	-
13	Other Self Insurance Loss	613,370.00	645,425.00	2,928,820.00	1,900,000.00	4,828,820.00	-
14	Group Self Insurance	15,316,342.00	17,891,629.00	20,082,264.00	11,900,000.00	31,982,264.00	-
16	Broadband Fund	-	62,572.00	137,428.00	-	137,428.00	-
18	Visitors Improvement	1,125,000.00	2,815,000.00	2,171,647.00	3,000,000.00	5,171,647.00	-
19	Visitors Promotion	825,370.00	1,607,914.00	3,351,082.00	5,000,000.00	8,351,082.00	-
20	County Rural Library	998,418.00	1,061,827.00	1,112,743.00	45,000.00	28,928.00	1,128,815.00
21	Bridge & Special Road	8,435,816.00	7,152,813.00	5,304,450.00	365,000.00	5,669,450.00	-
22	Highway	19,759,434.00	23,195,135.00	26,777,207.00	2,265,000.00	29,042,207.00	-
26	Veterans Aid	12,199.00	13,049.00	17,233.00	-	17,233.00	-
27	Grants Fund	34,662,063.00	16,492,880.00	24,465,626.00	4,973,559.00	29,439,185.00	-
28	Keno	2,092,854.00	1,584,191.00	5,143,615.00	1,600,000.00	6,743,615.00	-
29	Gaming Tax	1,200,000.00	1,151,000.00	1,589,991.00	1,860,000.00	3,449,991.00	
30	Economic Development	64,164.00	53,823.00	213,927.00	-	213,927.00	-
51	Building	1,011,097.00	847,938.00	2,459,064.00	-	1,949,064.00	510,000.00
53	Law Enforcement Equipment	195,945.00	405,753.00	460,116.00	250,000.00	710,116.00	-
55	County-Wide Sinking Fund	3,374,692.00	1,695,015.00	6,243,754.00	3,500,000.00	9,743,754.00	-
63	Mental Health	4,368,817.00	4,477,505.00	4,936,796.00	50,000.00	4,986,796.00	-
64	Weed Control	515,978.00	538,629.00	600,020.00	40,000.00	640,020.00	-
65	County/City Property Mgmt	3,891,630.00	3,881,389.00	3,956,601.00	-	3,956,601.00	-
66	Property Management	744,843.00	858,297.00	1,121,904.00	450,000.00	1,571,904.00	-
67	City Building Maintenance	253,957.00	312,671.00	582,410.00	100,000.00	682,410.00	-
70	Assemble Lincoln Fund	147,717.00	309,163.00	39,622.00	-	39,622.00	-
	TOTALS	242,432,379.00	242,104,650.00	276,881,564.00	57,498,559.00	231,652,487.00	102,727,636.00

TOTAL PROPERTY TAX REQUIREMENT FOR BONDS	$ -
REQUIREMENT FOR ALL OTHER PURPOSES	$ 102,727,636.00
UNUSED BUDGET AUTHORITY CREATED FOR NEXT YEAR	$ 4,998,261.98

LANCASTER COUNTY
GENERAL GOVERNMENT MISCELLANEOUS BUDGET
BUDGET COMPARISON FY26 TO FY25

Joint Agreements (City)	Object Acct.	FY26 Budget	FY25 Budget	Change Amount	Change Percent
Planning	64420	560,948	533,672	27,276	5.11%
Human Resources	64430	1,078,271	959,490	118,781	12.38%
Purchasing	64435	366,640	371,284	(4,644)	-1.25%
Other Miscellaneous					
Unemployment Compensation	61710	5,000	5,000	-	0.00%
Workers' Comp Insurance	61750	166,260	151,146	15,114	10.00%
Accounting & Auditing Svs	64140	116,000	101,400	14,600	14.40%
Dead Animal Removal Service	64185	8,000	8,000	-	0.00%
Humane Society	64190	30,000	25,000	5,000	20.00%
Legislative Services	64235	81,000	75,000	6,000	8.00%
Other Misc Contracted Svs	64295	486,609	588,299	(101,690)	-17.29%
Telephone - long distance	64815	2,000	2,000	-	0.00%
Media Productions	64835	14,650	14,650	-	0.00%
Printing	64910	-	1,500	(1,500)	-100.00%
Membership & Dues	65660	60,525	48,733	11,792	24.20%
Refunds & Repayments	65685	25,000	25,000	-	0.00%
Contingencies	65690	3,200,000	2,250,000	950,000	42.22%
Taxes	65725	7,000	5,000	2,000	40.00%
Management Team/Meetings	65760	-	5,000	(5,000)	-100.00%
Flood Monitoring	65770	14,940	14,360	580	4.04%
Employee Recognition	65790	4,000	12,000	(8,000)	-66.67%
Property Insurance	65910	21,507	19,569	1,938	9.90%
Liability Insurance	65915	199,352	181,229	18,123	10.00%
Vehicle Insurance	65920	5,000	3,300	1,700	51.52%
Transfer to Bridge & Spec Road	69115	1,491,104	5,858,449	(4,367,345)	-74.55%
Transfer to Weed Control Fund	69135	234,394	231,238	3,156	1.36%
Transfer to Other Funds	69140	1,300,000	4,270,000	(2,970,000)	-69.56%
Transfer to Highway Fund	69149	11,206,350	6,989,005	4,217,345	60.34%
TOTAL		20,684,550	22,749,324	(2,064,774)	-9.08%

LANCASTER COUNTY
JUSTICE SYSTEM MISCELLANEOUS
BUDGET COMPARISON FY26 TO FY25

Contracts with Private Agencies	Object Acct.	FY26 Budget	FY25 Budget	Change Amount	Change Percent
Legal Services	64120	1,046,045	1,025,383	20,662	2.02%
Other Miscellaneous					
Court Costs	65645	300,000	300,000	-	0.00%
Attorney - Sheriff Fees	65650	60,000	60,000	-	0.00%
Public Defender - Sheriff Fees	65655	2,000	2,000	-	0.00%
Juv Justice Prevention Misc	64514	12,000	12,000	-	0.00%
United Way	64546	8,000	8,000	-	0.00%
Juvenile Justice Prevention Funds					
Salvation Army	64503	23,000	22,000	1,000	4.55%
OMNI Behavorial Health	64504	60,000	15,000	45,000	300.00%
Asian Center	64516	31,050	33,000	(1,950)	-5.91%
The Mediation Center	64518	15,090	15,090	-	0.00%
The Bay	64519	200,000	200,000	-	0.00%
YMCA of Lincoln	64521	10,000	10,000	-	0.00%
Boys & Girls Club	64522	10,000	10,000	-	0.00%
Youth for Christ	64523	10,000	10,000	-	0.00%
Mentoring Plus	64533	10,000	10,000	-	0.00%
KVC	64536	20,000	-	20,000	
Cedars Youth Services	64550	-	25,000	(25,000)	
Visionary Youth	64552	10,000	20,000	(10,000)	-50.00%
Lighthouse	64578	31,000	31,000	-	0.00%
El Centro	64620	-	15,000	(15,000)	-100.00%
Indian Center	64625	20,000	27,480	(7,480)	-27.22%
Malone Center	64638	84,114	64,000	20,114	31.43%
Girl Scouts	64639	20,000	20,000	-	0.00%
YWCA	64640	32,500	32,500	-	0.00%
CASA	64665	10,000	10,000	-	0.00%
The HUB	64675	20,232	8,860	11,372	128.35%
Voices of Hope	64680	8,250	8,250	-	0.00%
Friendship Home	64682	24,514	23,820	694	2.91%
Food Fort Lincoln	64694	8,000	-	8,000	
Everybody Get a Chance	64697	-	10,000	(10,000)	
Lincoln Internation FC	64698	15,000	15,000	-	0.00%
Northeast Family Center	64699	-	14,000	(14,000)	
TOTAL		2,100,795	2,057,383	43,412	2.11%

LANCASTER COUNTY
HEALTH & HUMAN SERVICES BUDGET
BUDGET COMPARISON FY26 TO FY25

Joint Agreements (City)	Object Acct.	FY26 Budget	FY25 Budget	Change Amount	Change Percent
Lincoln/Lancaster Health	64415	3,614,961	3,548,450	66,511	1.87%
Commission on Aging	64425	391,540	391,540	-	0.00%
Rural Transit	64435	25,000	19,816	5,184	26.16%
JBC Contracts					
Fresh Start Homes	64502	31,050	30,000	1,050	3.50%
Lutheran Family Services	64510	84,870	82,000	2,870	3.50%
Center for People in Need	64512	58,785	56,797	1,988	3.50%
Asian Center	64516	51,750	50,000	1,750	3.50%
League of Human Dignity	64520	37,073	35,819	1,254	3.50%
Centerpointe	64525	325,417	314,413	11,004	3.50%
The Bridge	64527	66,600	64,348	2,252	3.50%
City Mission Shelter	64545	103,500	100,000	3,500	3.50%
Cedars Youth Services	64550	325,145	314,150	10,995	3.50%
Visionary Youth	64552	8,021	7,750	271	3.50%
Lighthouse	64578	31,050	30,000	1,050	3.50%
Child Guidance (Hopespoke)	64580	31,982	30,900	1,082	3.50%
Matt Talbot Kitchen	64588	33,976	32,827	1,149	3.50%
Good Neighbor Comm Services	64595	132,480	128,000	4,480	3.50%
St. Monica's	64610	38,554	37,250	1,304	3.50%
House of Hope	64630	50,104	48,410	1,694	3.50%
Malone Center	64638	31,050	30,000	1,050	3.50%
CASA	64665	18,630	18,000	630	3.50%
Community Action Partnership	64690	155,250	150,000	5,250	3.50%
Disrupting Traffick	64693	10,350	10,000	350	3.50%
Food Fort Lincoln	64694	7,763	7,500	263	3.51%
Mourning Hope Grief Center	64695	26,084	25,202	882	3.50%
NAMI Nebraska	64696	31,050	30,000	1,050	3.50%
Other Miscellaneous					
Other Misc Contracted Svs	64295	424,122	945,280	(521,158)	-55.13%
LB204 Alcoholism - Region V	64560	113,504	122,973	(9,469)	-7.70%
Mental Health Region V	64565	630,783	683,410	(52,627)	-7.70%
Employee Assistance Program	64590	21,383	21,383	-	0.00%
Institutional Patient Care	65115	85,000	85,000	-	0.00%
NRRI Evaluations	65173	3,000	3,000	-	0.00%
TOTAL		6,999,827	7,454,218	(454,391)	-6.10%

LANCASTER
NEBRASKA
COUNTY

EST. 1859



July 1, 2025 - June 30, 2026

ADOPTED BUDGET

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BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

SUPPLEMENTING APPROPRIATIONS FOR PREVIOUSLY ADOPTED BUDGETS FOR THE BRIDGE & SPECIAL ROAD FUND AND THE GROUP SELF INSURANCE FUND	)))))	RESOLUTION NO. R-26-0052

WHEREAS, Neb. Rev. Stat. §13-511 provides that:

> Unless otherwise provided by law, whenever during the current fiscal year or biennial period it becomes apparent to a governing body that (a) there are circumstances which could not reasonably have been anticipated at the time the budget for the current year or biennial period was adopted, (b) the budget adopted violated sections 13-518 to 13-522, such that the revenue of the current fiscal year or biennial period for any fund thereof will be insufficient, additional expenses will be necessarily incurred, or there is a need to reduce the budget requirements to comply with sections 13-518 to 13-522, or (c) the governing body has been notified by the auditor of a mathematical or accounting error or noncompliance with the Nebraska Budget Act, such governing body may propose to revise the previously adopted budget statement and shall conduct a public hearing on such proposal. The public hearing requirement shall not apply to emergency expenditures pursuant to section 81-829.51.

WHEREAS, during the current fiscal year circumstances have arisen which could not reasonably have been anticipated at the time the budget was adopted;

WHEREAS, said circumstances include reallocation of funds from the Highway Fund and additional revenue to be received and can now be applied to additional bridge and paving contracts in the Bridge & Special Road Fund and the need for additional spending authority due to an increase in claims in the Group Self Insurance Fund through the end of the fiscal year;

WHEREAS, careful study has been made of appropriations needed for necessary expenditures for the remainder of the fiscal year;

WHEREAS, notice of the place and time of a public hearing regarding appropriations to the Bridge & Special Road Fund in the amount of $3,260,071 and to the Group Self Insurance Fund in the amount of $1,500,000 was published according to Neb. Rev. Stat. §13-511(2); and

WHEREAS, on June 23, 2026, at 9:00 a.m. in the Commissioners Hearing Room, First

Floor, County-City Building, a public hearing regarding the additional appropriations was held in conformance with said notice requirements;

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Lancaster County, Nebraska, that additional appropriations of $3,260,071 for the Bridge & Special Road Fund and $1,500,000 for the Group Self Insurance Fund are hereby granted.

DATED this 23rd day of June 2026, at the County-City Building, Lincoln, Lancaster County, Nebraska.

BY THE BOARD OF COUNTY COMMISSIONERS OF LANCASTER COUNTY, NEBRASKA

JOHNSON ABSENT

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

TRANSFER OF APPROPRIATIONS FROM THE GENERAL FUND MISCELLANEOUS BUDGET TO VARIOUS GENERAL FUND AGENCIES	))))	RESOLUTION NO. R-26-0051

WHEREAS, Neb. Rev. Stat. § 13-510, provides, in relevant part:

> Whenever during the current fiscal year or biennial period it becomes apparent to a governing body that due to unforeseen emergencies there is temporarily insufficient money in a particular fund to meet the requirements of the adopted budget of expenditures for that fund, the governing body may by a majority vote, unless otherwise provided by state law, transfer money from other funds to such fund. No expenditure during any fiscal year or biennial period shall be made in excess of the amounts indicated in the adopted budget statement, except as authorized in section 13-511, or by state law.

WHEREAS, during the current fiscal year it has become apparent that due to unforeseen emergencies there are insufficient funds in various General Fund Agency Budgets to meet necessary expenditures;

WHEREAS, those unforeseen emergencies are increases in salaries, changes in health insurance, and purchases of equipment not in each respective agency's adopted budget;

WHEREAS, careful study has been made of funds needed for necessary expenditures for the remainder of the fiscal year;

WHEREAS, sufficient funds were appropriated in the General Fund Miscellaneous Budget as a source for obtaining funds to provide additional appropriations;

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Lancaster County, Nebraska, that an appropriation transfer in the amount of $70,500 be and hereby is transferred from the General Fund Miscellaneous Budget to the following General Fund Budgets:

Board of Commissioners	$13,000
Budget and Fiscal	$7,500
Youth Services Center	$50,000

DATED this 23rd day of June, 2026, at the County-City Building, Lincoln, Lancaster County, Nebraska.

BY THE BOARD OF COUNTY COMMISSIONERS OF LANCASTER COUNTY, NEBRASKA

JOHNSON ABSENT

APPROVED AS TO FORM
this 23rd day of June, 2026.

Deputy County Attorney
for PATRICK CONDON
Lancaster County Attorney

Axolotls in World Cup marketing, but not in wild

SARAH MORLAND
Reuters

MEXICO CITY — One of the first things visitors arriving in Mexico City for the World Cup are likely to see is the wide grin of an axolotl, with the salamander unique to this part of the world splashed in bright purple on murals and subway cars or depicted in sculptures dribbling a soccer ball.

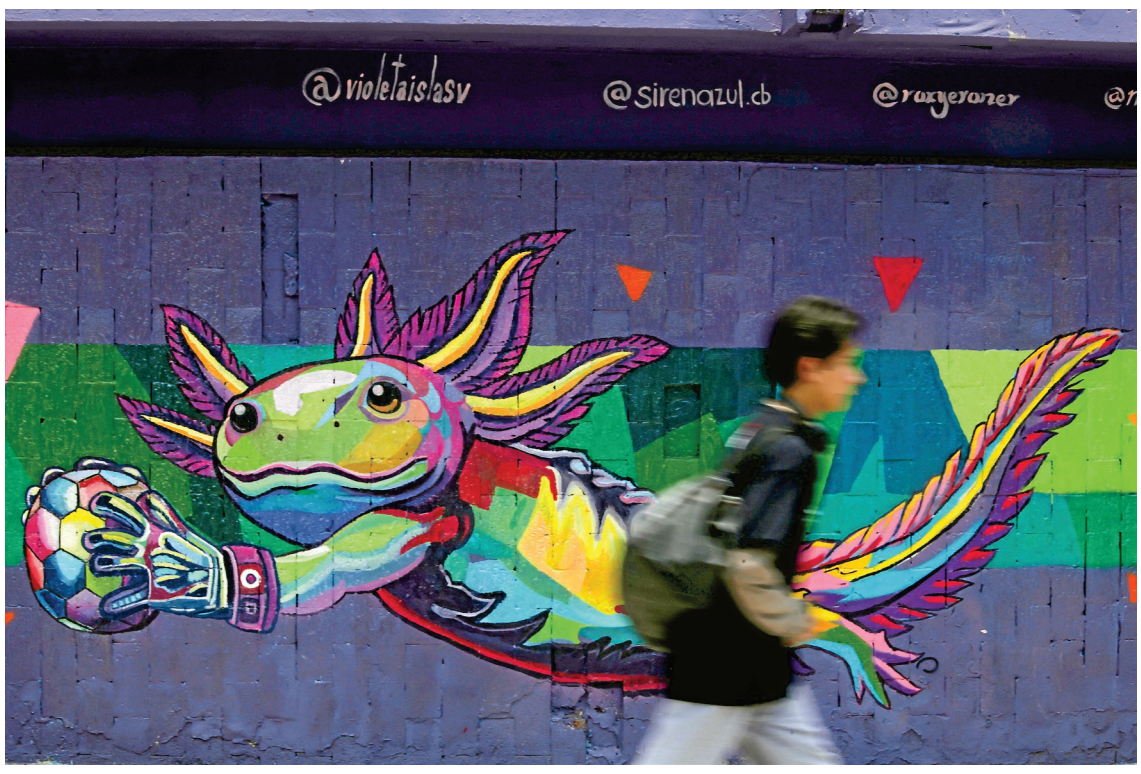
Named after the Nahuatl word for "water monster," the axolotl (pronounced ah-sho-LO-tul) has become the unofficial mascot as the city hosts five World Cup matches, including the competition opener that took place Thursday.

But despite the undoubted cuteness of the almost otherworldly axolotl, the use of its image has drawn backlash from many Chilangos — as Mexico City residents are known — who say the poppy portrayal of the critically endangered animal is being used to distract from both the infrastructure problems of the capital and its lack of conservation efforts.

Scientists trying to count axolotls in the wild say they have not seen a single one in two years, and a campaign against what has been dubbed "axolotlization" has unleashed a wave of internet memes in which Godzilla-like axolotls rampage around the city.

The Mexico City government did not respond to requests for comment.

Ernesto Velazquez, 19, who runs an axolotl-themed stand selling cuddly toys in Chapultepec park, told Reuters he hopes the newly painted images around the city can drive more interest in conservation.



QUETZALLI NICTE-HA, REUTERS

A youth walks past a wall featuring an image of the critically endangered axolotl, a salamander native to central Mexico's lakes, on June 3 in Mexico City. The creature's use in public imagery ahead of the FIFA World Cup has divided residents who say more should be done to protect its habitat.

"Some foreigners have asked if you can eat them — well no, they're at risk of extinction," he said. "I hope the World Cup will help people learn more so we take better care of them."

A disappearing habitat

For centuries, Ambystoma mexicanum, an amphibian that remains living in water through its life cycle, thrived between chinampas — farms built on man-made floating islands that once sustained the Aztec capital of Tenochtitlan, where modern-day Mexico City lies.

The lake the city was built on was largely drained under colonial rule and its remnants are being used up and contaminated by the growing urban sprawl.

But the city's southern Xochimilco district — known for its maze of muddy canals whose spooky folklore and colorful barges attract boisterous boat parties — remains one of the axolotl's last hiding places.

UNAM, Mexico's top university, identified around 36 axolotls per square kilometer in Xochimilco in 2014 — a steep decline from 6,000 per square kilometer in 1998. The latest census began in 2024, and two years later, researchers have yet to find a single axolotl.

Vania Mendoza, who coordinated the census, said she and a small team would set out onto the canals on barges before dawn throughout the winter to try to count axolotls in their nets.

They did not find any, but by analyzing the water for DNA, they were able to confirm that some axolotls survive in the canals. UNAM is preparing to publish its results by late summer.

"We know they're there," Mendoza said.

Soccer and mass tourism

Luis Zambrano, who heads UNAM's ecological restoration laboratory, said that besides a constant flow of poorly treated wastewater, fresh dangers to the axolotl include chinampas being turned into soccer pitches and the overcrowding of what began as ecological tourism.

Axolotls consume oxygen through their skin, making them highly vulnerable to water pollution.

"Mass tourism has become a terrible problem now with the World Cup," said Zambrano. "The government thinks more is better, but that's not true in these areas of high ecological value."

Even as their habitat disappears, axolotls are widely bred in captivity. Scientists believe their unique skin mucus and ability to regrow limbs and even parts of their brain offer promising leads in cancer research.

Andres Huerta, 28, a pharmacist from Phoenix visiting during the World Cup, told Reuters he knew little about axolotls before arriving, but was impressed by a large mural he saw after landing at the airport.

"It's really beautiful," he said.

Scientists decipher the origins of Euphrates River

WILL DUNHAM
Reuters

Uruk, the world's first metropolis and the birthplace of written language, was nourished by the Euphrates River, as was Babylon, ancient Mesopotamia's grandest city. The fertile plain between the Euphrates and its companion waterway, the Tigris River, was one of humankind's cradles of civilization.

Researchers now deciphered how the Euphrates first formed, looking much further back in time than the era of these great urban centers that arose mere millennia ago. Guided by seismic images of buried sediments and other data, they said the Euphrates appears to have been born between 3.6 million and 1.6 million years ago as two earlier river systems merged due to tectonic activity in the Taurus Mountains in the southern part of modern-day Turkey.

The Euphrates, the longest river in southwest Asia, extends about 1,700 miles, originating in Turkey and flowing through Syria and Iraq before emptying into the Persian Gulf. Present-day cities on the banks of the Euphrates include Birecik in Turkey, Raqqa in Syria and Ramadi, Fallujah and Nasiriyah in Iraq. Ancient cities on the Euphrates also included Ur and Mari.

While the Euphrates long shaped the region's geology, the timing of its origin and the evolution of its present course remained enigmatic. The researchers said decoding the river's backstory was important for understanding the milestones in human culture in agriculture, writing, urban development and other areas that occurred on its floodplains.

Geologists, using subsurface seismic data while trying to identify possible gas reserves under the Mediterranean, spotted buried channel-like features dating to a time more than 5 million years ago when large parts of the sea dried up, an event called the Messinian salinity crisis.

They determined that two separate rivers — predecessors to the modern-day Karasu and Murat rivers in Turkey — flowed across a region spanning Turkey and Syria and emptied into the Mediterranean basin.

The scientists believe tectonic activity in this earthquake-prone region caused the Murat predecessor to divert toward the Gulf, with the Karasu predecessor later joining it. This, they said, formed a powerful single river system that became the Euphrates.

A key tool the scientists used was seismic imaging, a technique that creates detailed two- and three-dimensional maps of Earth's subsurface by recording how sound waves travel through and bounce off underground rock layers. It was through seismic imaging that they detected the features that were ancient river channels hidden beneath the seabed.

"This technology is the equivalent of using ultrasound to image fine details of a developing baby or an arthritic knee, but in this case we use it to image buried gravels, sands, mud, limestone and salt that have been compacted and turned into rock," said University of Western Australia geoscientist Simon Lang, who helped with the study published in the journal Nature Geoscience, along with geologist Andrew Madof of Chevron.

The scientists, through modeling of the underground features, determined these two ancient rivers had flow rates exceeding the modern-day Nile and Tigris-Euphrates.

PUBLIC NOTICES

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY
Lancaster County, Nebraska
Lincoln, Nebraska

PUBLIC NOTICE is hereby given, that Lancaster County Board will hold a public hearing on the 23rd day of June 2026, at 9:00 o'clock a.m., in the Commissioners Hearing Room, 1st floor of the County-City Building for the purpose of increasing the appropriations for the Bridge & Special Road Fund by $3,151,588 and the Group Self Insurance Fund by $1,500,000. The increase in expenditures for the Bridge & Special Road Fund will allow for additional bridge and paving contracts. Reallocation of funds from the Highway Fund and additional revenue received will be used for the additional increase. The increase in expenditures for the Group Self Insurance Fund is needed due to increase in claims. Cash reserve will be used for the additional increase. No change to property tax.

Matt Hansen, County Clerk

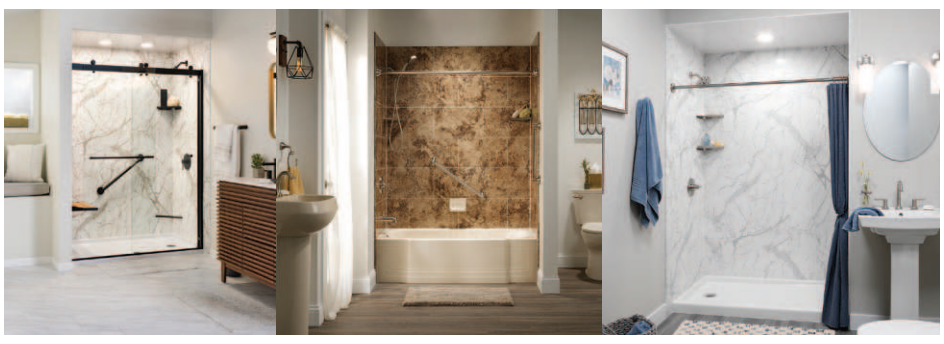
ADOPTED BUDGET

FUND		Actual Disbursements 2023-24	Actual Disbursements 2024-25	Proposed Budget of Disbursements 2025-26	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
11	General	141,683,298.00	153,432,036.00	160,911,104.00	20,000,000.00	80,337,154.00	100,573,950.00
12	Workers Compensation Loss	1,139,375.00	1,618,996.00	1,984,372.00	200,000.00	2,184,372.00	-
13	Other Self Insurance Loss	613,370.00	645,425.00	2,928,820.00	1,900,000.00	4,828,820.00	-
14	Group Self Insurance	15,316,342.00	17,891,629.00	20,082,264.00	11,900,000.00	31,982,264.00	-
16	Broadband Fund	-	62,572.00	137,428.00	-	137,428.00	-
18	Visitors Improvement	1,125,000.00	2,815,000.00	2,171,647.00	3,000,000.00	5,171,647.00	-
19	Visitors Promotion	825,370.00	1,607,914.00	3,351,082.00	5,000,000.00	8,351,082.00	-
20	County Rural Library	998,418.00	1,061,827.00	1,112,743.00	45,000.00	28,928.00	1,128,815.00
21	Bridge & Special Road	8,435,816.00	7,152,813.00	5,304,450.00	365,000.00	5,669,450.00	-
22	Highway	19,759,434.00	23,195,135.00	26,777,207.00	2,265,000.00	29,042,207.00	-
26	Veterans Aid	12,199.00	13,049.00	17,233.00	-	17,233.00	-
27	Grants Fund	34,662,063.00	16,492,880.00	24,465,626.00	4,973,559.00	29,439,185.00	-
28	Keno	2,092,854.00	1,584,191.00	5,143,615.00	1,600,000.00	6,743,615.00	-
29	Gaming Tax	1,200,000.00	1,151,000.00	1,589,991.00	1,860,000.00	3,449,991.00	
30	Economic Development	64,164.00	53,823.00	213,927.00	-	213,927.00	-
51	Building	1,011,097.00	847,938.00	2,459,064.00	-	1,949,064.00	510,000.00
53	Law Enforcement Equipment	195,945.00	405,753.00	460,116.00	250,000.00	710,116.00	-
55	County-Wide Sinking Fund	3,374,692.00	1,695,015.00	6,243,754.00	3,500,000.00	9,743,754.00	-
63	Mental Health	4,368,817.00	4,477,505.00	4,936,796.00	50,000.00	4,986,796.00	-
64	Weed Control	515,978.00	538,629.00	600,020.00	40,000.00	640,020.00	-
65	County/City Property Mgmt	3,891,630.00	3,881,389.00	3,956,601.00	-	3,956,601.00	-
66	Property Management	744,843.00	858,297.00	1,121,904.00	450,000.00	1,571,904.00	-
67	City Building Maintenance	253,957.00	312,671.00	582,410.00	100,000.00	682,410.00	-
70	Assemble Lincoln Fund	147,717.00	309,163.00	39,622.00	-	39,622.00	-
	TOTALS	242,432,379.00	242,104,650.00	276,591,796.00	57,498,559.00	231,877,590.00	102,212,765.00

TOTAL PROPERTY TAX REQUIREMENT FOR BONDS	$ -
REQUIREMENT FOR ALL OTHER PURPOSES	$ 102,212,765.00
UNUSED PROPERTY TAX REQUEST AUTHORITY	$ 5,715,262.00

1281999 June 16 ZNEZ

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Lake County) SS.

Lancaster County Clerk
COUNTY CITY BLDG - DAN NOLTE
555 S 10TH ST
LINCOLN NE 68508

ORDER NUMBER 1281999

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Lincoln Journal Star, legal newspaper printed, published and having a general circulation in the County of Lancaster and State of Nebraska, and that the attached printed notice was published in said newspaper and that said newspaper is the legal newspaper under the statues of the State of Nebraska.

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

Clerk of the Lincoln Journal Star

Signature _____ Date June 22, 2026

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Subscribed in my presence and sworn to before me on

June 22, 2026

_____ Notary Public

