2025-2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF

LINCOLN 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		17,417,287.00	17,417,287.00
Jail Bond Fund	900,000.00		900,000.00
Road Bond Fund	2,300,000.00		2,300,000.00
			-
			-
			-
			-
			-
			-
			-
Total All Funds	3,200,000.00	17,417,287.00	20,617,287.00

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 $ 6,634,662,176

*(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	4,830,000.00
Interest	162,014.00
Total Bonded Indebtedness	4,992,014.00

Lincoln County

INDEX

DESCRIPTION	CODE NUMBER FUND	CODE NUMBER FUNCTION	PAGE NUMBER
SECTION A:			
MESSAGE AND ADOPTION			
Budget Message	ALL	ALL	1 - 4
Resolution of Adoption and Appropriations	ALL	ALL	5 - 6
Correspondence Information	ALL	ALL	7
Summary of All Funds	ALL	ALL	8
Schedule of Budgeted Disbursements	ALL	ALL	9
PROPERTY TAX REQUEST AUTHORITY COMPUTATION ITEMS:			
Property Tax Request Authority Computation Form	ALL	ALL	10
Property Tax Request Authority Supporting Schedules	ALL	ALL	11
COUNTY LEVY LIMIT FORM	ALL	ALL	12
COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES	ALL	ALL	13
BASE PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM	ALL	ALL	14
SECTION B:			
GENERAL FUND RECEIPTS			
Receipts Summary	0100	ALL	15 - 19
Disbursements/Requirements Summary	0100	ALL	20
Disbursements/Requirements of Functions -			
• County Board	0100	601	21
• County Clerk	0100	602	22
• County Treasurer	0100	603	23
• Register of Deeds	0100	604	24
• County Assessor	0100	605	25
• Planning Commission	0100	608	26
• Information Technology	0100	610	27
• Adv - Ins - Bonds	0100	616	28
• Federal Payroll	0100	618	29
• Clerk of the District Court	0100	621	30 - 31
• County Court System	0100	622	32
• District Judge Court	0100	624	33

Lincoln County
INDEX

DESCRIPTION	CODE NUMBER FUND	CODE NUMBER FUNCTION	PAGE NUMBER
SECTION B, Concluded:			
• Public Defender	0100	625	34
• Building and Grounds	0100	641	35 - 36
• Jail Building and Grounds	0100	642	37
• Agricultural Extension Agent	0100	645	38
• Photostat	0100	648	39
• County Sheriff	0100	651	40 - 42
• County Attorney	0100	652	43 - 44
• Communication Center	0100	653	45
• Merit Commission	0100	657	46
• Child Support Division	0100	662	47
• County Jail	0100	671	48 - 49
• District Probation Office	0100	674	50
• City - County Funds	0100	691	51
• Emergency Management	0100	693	52 - 53
• Predator Control	0100	694	54
• County Surveyor	0100	702	55 - 56
• Noxious Weeds	0100	733	57 - 58
• Dive & Rescue Team	0100	784	59
• County Relief	0100	801	60
• Veterans' Service Officer	0100	804	61
• Institutions	0100	822	62
• Victim's Assistance Program	0100	839	63
• Retirement (County Share)	0100	900	64
• Employment Security	0100	950	65
• Miscellaneous General	0100	970	66 - 68
• Grant Funds	0100	971	69
SECTION C:			
OTHER FUNDS-RECEIPTS AND DISBURSEMENTS/REQUIREMENTS			
• Road Fund	0200	705	71 - 74
• Federal Buyback Program	0650	706	75 - 76

Lincoln County

INDEX

DESCRIPTION	CODE NUMBER FUND	CODE NUMBER FUNCTION	PAGE NUMBER
SECTION C, Concluded:			
• Special Road/Bridge Fund	0800	704	77 - 78
• Road Improvement Fund	0802	704	79 - 80
• Sinking Fund	0950	950	81 - 82
• Child Support Incentive Fund	0985	662	83 - 84
• Lodging Tax Fund	0990	879	85 - 87
• Lodging Improvement Fund	0990	995	88 - 89
• Modernization & Preservation Fund	1150	604	90 - 91
• Self Funded Insurance Fund	1275	616	92 - 93
• Veterans Aid Fund	1900	801	94 - 95
• County Drug Law Enforcement Fund	2460	652	96 - 97
• Federal Forfeiture Fund	2410	651	98 - 100
• COVID American Rescue Plan	2580	271	101 - 102
• Inheritance Tax Fund	2700	982	103 - 104
• Keno Lottery Fund	2850	920	105 - 106
• Juvenile Facility	2970	676	107 - 108
• Jail Bond Fund	3300	654	109 - 110
• Road Bond Fund	3700	900	111 - 112
• ADA - Handicapped Access Fund	4010	600	113 - 114
• Building Fund	4050	980	115 - 116

2025-2026

COUNTY BUDGET MESSAGE

LINCOLN COUNTY, NEBRASKA

Pursuant to the County Budget Act and amendments thereto; the proposed County Budget of Lincoln County, Nebraska has been compiled for the fiscal year beginning July 1, 2025 and ending June 30, 2026. A summary of the proposed budget was reflected in the proper form and was published as provided by law to give notice of the public hearing held for the purpose of entering objections, suggestions, and corrections to the budget.

The county did exceed the Property Tax Request allowable growth percentage and was required to be part of the joint public hearing. The county did participate and make a presentation at the hearing.

The county started the 2025/2026 budget cycle with a lower cash balance. The County Board and other elected officials and department heads turned back funds budgeted in the 2024/2025 budget year that were not used. However, revenue receipts were down, some departments did spend almost all the prior year allocation, and unfunded mandates such as guardian ad litem fees had large increases. The county switched liability/work compensation insurance carriers effective August 1, 2023, to save premium dollars. Lincoln County Officials have always been committed to providing the best possible level of service in a fiscally conservative manner.

The County has used its inheritance fund for many years to help balance the budget in an effort to maintain county services at the current level. There will be a transfer of $1,765,000 from the Inheritance Fund and a transfer of $1,095,000 from the General Fund to the County Road Fund. Transfers from these funds have been made for many years. The counties will require replacement revenue if the inheritance tax is reduced further or eliminated. The County Board has chosen to create a Sinking Fund this year and to transfer money from the Inheritance Fund and Building Fund to establish the fund for necessary cash reserves and cash flow. The General Fund will also transfer $305,000 to the Self-Funded Insurance fund and $1,015,000 to the Sinking Fund.

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

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

Health insurance rates increased by 5.4% this year and is always a major budget concern. A benefit comparability study was conducted with other counties comparable in size and valuation to Lincoln County in 2020. Almost all comparable counties paid at least a portion of the family health/dental insurance premium. To attract qualified employees the County Board began paying 70% of the difference between the single and family premiums. The County Board did adopt a Cash in Lieu program in 2018 to save dollars on health insurance. The number of employees taking this option is increasing.

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

This year is the first year of a new budget formula passed by the Nebraska State legislature for cities, villages and counties only. The other political subdivisions remain on the previous lid calculation formula. Although well intentioned, in reality it hurt those counties that had been fiscally conservation in prior years. Lincoln County had lowered its tax levy rate for the last five years. It is also imperative now that the county determine what the necessary budget requirements will be for 3 to 5 years in the future. To maintain the county road program intact Lincoln County will have to bond for road projects for at least the next three years. This added 6 million dollars in bond proceeds to this fiscal year budget. Although the county does not anticipate spending 6 million dollars this year, the budget document requires that we budget to spend the money therefore showing an overall budget increase. The county levy will increase this year by 3.4 cents. The transfer of funds also increased the overall budget but does not involve property tax dollars.

The Lincoln County employees will receive a 2.6 % cost of living adjustment in September 2025. Elected officials have set salaries for the four-year term beginning in January 2023. In the current job market, the county must remain competitive in wages and benefits to acquire and keep knowledgeable employees.

The summary reflects requirements as projected at this time, as well as cash balances for each fund as reported by the Lincoln County Treasurer. The anticipated receipts from miscellaneous sources for the ensuing year and the estimated tax to be levied for 2025-2026 to provide the remainder of the required revenues to meet budget requirements and reserves, as provided by law, is reflected in this document.

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

Resolution No. 1991-22	**Lincoln County Sheriff**	**$1000**
Resolution No. 2007-13	**Lincoln County Jail**	**$1000**
Resolution No. 2011-24	**Lincoln/McPherson Extension**	**$100**
Resolution No. 2017-32	**NP/LC Visitors Bureau**	**$100**

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

Resolution No. 2020-06 Lincoln County Attorney $1000
(Resolution No. 1991-22 which established a $500 petty cash fund for the County Attorney was rescinded.)

Resolution No. 2020-07 Lincoln County Attorney See below
(Establishes an account for the Lincoln County Drug Board to accept deposits of federal forfeiture funds so that such funds can be immediately transferred to the Lincoln County Treasurer's Federal Fund account.)

Resolution No. 2020-14 Lincoln County Court $650
(Per Resolution No. 2015-04 a petty cash fund was established for Lincoln County Court in the amount of $500 ($50 in petty cash and $450 for change drawers). This Resolution was rescinded on 4-20-2020 and Resolution No. 2020-14 was adopted to have $50 in petty cash and $600 for change drawers for Lincoln County Court.)
Lincoln County Court abolished the $50.00 petty cash fund, and the money was remitted back to the Lincoln County Treasurer on June 8, 2022. Lincoln County Court now has a total of $600 in petty cash.

Resolution No. 2020-17	**Lincoln County Clerk**	**$50**
Resolution No. 2020-18	**Clerk of District Court**	**$200**

(Amended to $220 by Resolution 2023-09)

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

Board of County Commissioners, Lincoln County, Nebraska

Joe Hewgley, Commissioner

Christopher Bruns, Commissioner

Kent Weems, Commissioner

Jerry Woodruff, Commissioner

Micaela Wuehler, Chairwoman

RESOLUTION 2025-24

RESOLUTION, ADOPTION, AND APPROPRIATION FOR THE 2025/2026 FISCAL YEAR

WHEREAS, a proposed county budget for the fiscal year July 1, 2025, to June 30, 2026, prepared by the budget making authority was transmitted to the Lincoln County Board; and

WHEREAS, the Lincoln County Budget for the fiscal year July 1, 2025, to June 30, 2026, as categorically evidenced by the budget document as adopted by the Lincoln County Board of Commissioners for Lincoln County, Nebraska for the 2025/2026 fiscal year; and

WHEREAS, the offices, departments, activities and institutions listed in the Lincoln County Budget Document are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2025, and ending June 30, 2026; and

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

IT IS HEREBY RESOLVED, that the 2025 tax levy requirement for each fund be set as listed in Attachment "A" and made a part of this resolution when adopted.

A motion was made by Hewgley **to adopt Resolution No. 2025-24 which is a Resolution, Adoption and Appropriation for the 2025/2026 fiscal year setting the County Levy for each county fund as shown in Attachment "A".**

Motion was seconded by Weems **. Upon roll call vote** Hewgley, Weems, Wuehler, Woodruff **and** ____ **voted "aye". Nays,** Bruns **. Absent** ∅ **.**
MOTION CARRIED.

Dated this 22nd day of September 2025.

Attest:

Joe Hewgley

Micaela Wuehler

Jerry Woodruff

Board of County Commissioners
Lincoln County, Nebraska

Kent Weems

Chris Bruns

COUNTY CLERK SEAL LINCOLN COUNTY, NEBRASKA

ATTEST:

Rebecca J. Rossell, Lincoln County Clerk

ATTACHMENT "A"

LINCOLN COUNTY

2025 – 2026 Tax Levy

2025 Valuation: 6,634,662,176

	2025-2026 Total Property Tax Request	Levy Set by the County
General Fund	**$17,417,287**	**.262520**
Jail Bond Fund	**$900,000**	**.013565**
Road Bond Fund	**$2,300,000**	**.034666**
Total	**$20,617,287**	**.310751**

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

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

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Micaela Wuehler	Rebecca Rossell	Susan Maline, CPA
TITLE /FIRM NAME	Chairperson	County Clerk	McChesney Martin Sagehorn, P.C.
TELEPHONE	308-534-4350	308-534-4350	308-532-8850
EMAIL ADDRESS		rossellbj@co.lincoln.ne.us	susanmaline@cpas-mms.com

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

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

LINCOLN 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	26,113,137.00	27,486,712.00	32,264,501.00	32,264,501.00
Capital Outlay	10,921,250.00	5,840,396.00	19,103,799.00	19,103,799.00
Debt Service	2,768,083.00	2,768,235.00	5,060,061.00	5,060,061.00
Transfers Out *(Must agree to Transfers In Below)*	4,216,000.00	4,259,443.00	9,180,000.00	9,180,000.00
Total Disbursements and Transfers	44,018,470.00	40,354,786.00	65,608,361.00	65,608,361.00
Balance, Receipts and Transfers:				
Net Fund Balance	26,163,958.00	20,810,400.00	17,828,009.00	17,828,009.00
Intergovernmental Federal	979,904.00	1,019,280.00	2,640,723.00	2,640,723.00
Intergovernmental State	10,210,137.00	7,374,521.00	5,577,041.00	5,577,041.00
Intergovernmental Local	8,200,344.00	9,547,562.00	12,835,301.00	12,835,301.00
Personal and Real Property Taxes	15,058,527.00	15,171,589.00	20,617,287.00	20,617,287.00
Transfers In *(Must agree to Transfers Out Above)*	4,216,000.00	4,259,443.00	9,180,000.00	9,180,000.00
Total Resources Available	64,828,870.00	58,182,795.00	68,678,361.00	68,678,361.00
Balance Forward/Cash Reserve	20,810,400.00	17,828,009.00	3,070,000.00	3,070,000.00
Cash Reserve Percentage				8%

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

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

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

LINCOLN 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	11,795,032.00	5,537,774.00		4,520,000.00	21,852,806.00
Public Safety - Law Enforcement	9,146,614.00	348,500.00	2,662,750.00	-	12,157,864.00
Public Safety - Other	611,912.00	759,438.00			1,371,350.00
Public Works - Highways & Roads	6,068,189.00	12,389,087.00	2,397,311.00	4,660,000.00	25,514,587.00
Public Works - Other	289,580.00	64,000.00			353,580.00
Public Health & Social Services	525,650.00	5,000.00			530,650.00
Culture and Recreation	816,600.00				816,600.00
Community Development	794,048.00				794,048.00
Miscellaneous	2,216,876.00				2,216,876.00
Business-type Activities:					
Airport					-
Nursing Home					-
Hospital					-
Historical Society					-
Solid Waste					-
Museum					-
Other					-
Total Disbursements & Transfers	32,264,501.00	19,103,799.00	5,060,061.00	9,180,000.00	**65,608,361.00**

NOTE: Total Disbursements must agree to Summary of All Funds

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

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

LINCOLN COUNTY

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

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) — 17,243,318.95 (13)

See instructions below for where to find this amount

Growth Percentage per County Assessor

71,554,864.00 (2025 Growth Value) / 6,235,855,059.00 (2024 Total Valuation) = 1.15% (14a)

(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a) — 197,862.74 Increase due to Growth (14)

Inflation Percentage — 5.17% (15a)

(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a) — 891,479.59 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)	2,300,000.00
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)	**2,300,000.00**
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*	(26)	**20,617,821.33**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	20,617,287.00
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)	**534.33**

LINCOLN 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)	$ 65,089.00
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)	534.33
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	65,623.33

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)*	**-**

Supporting Schedules

LINCOLN COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	*(Column B)*	*(Column C)*	*(Column D)*	*(Column E)*	*(Column F)*
Countywide Entities					
County	17,417,287.00	3,200,000.00	6,634,662,176	0.262520	0.048232
Ag. Society	580,997.00	-	6,634,662,176	0.008757	0.000000
Historical Society	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.271277	

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

County levy limit		0.450000
County property taxes designated for interlocal agreements	2,295,986	0.034606
Other entities property taxes designated for interlocal agreements	-	0.000000
Total County Levy Authority (Cannot exceed 50 cents)		0.484606 **(1)**

Levy Limit Analysis

Countywide General Levy (Line 13)	0.271277
Fire District - Largest General Levy Authority granted by County Board	0.030000
Township - Largest General Levy Authority granted by County Board	0.000000
Cemetery District - Largest General Levy Authority granted by County Board	0.026931
Irrigation District - Largest General Levy Authority granted by County Board	0.000000
Drainage District - Largest General Levy Authority granted by County Board	0.000000
Rural Water District - Largest General Levy Authority granted by County Board	0.000000
Other Districts - Largest General Levy Authority granted by County Board	0.006993
Largest possible district levy	0.335201 **(2)**

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

LINCOLN COUNTY

COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES

Tax Year	Amount
2024	$ 26,397,519.97
2023	$ 31,291.72
2022	$ 8,566.97

LINCOLN COUNTY

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) $ 17,228,479.00
*(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*

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

Real Growth Percentage Increase

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

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.15 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 542,697.09

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 17,771,176.09**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) $ 20,617,287.00
(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.

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted	
0100	**GENERAL FUND**					**Fund**	**0100**	**GENERAL**	
271.00	Net Fund Balance, 71	4,826,717	4,260,410	2,895,004	2,895,004	3,401,325	3,401,325	3,401,325	
	FEDERAL REVENUE								
330.40	Federal Prisoner reimbursement			700,000		680,000	680,000	680,000	
330.41	Transportation for Federal Prisoners	22,380	16,905	20,000	25,152	20,000	20,000	20,000	
330.55	Federal Contracts for Services	-	20,000	20,000	20,000	20,000	20,000	20,000	
331.01	Child Support Enf - Dist Court	55,572	86,024	60,000	69,888	70,000	70,000	70,000	
331.02	Child Support Enf - Co Attny	284,110	249,200	250,000	436,185	250,000	250,000	250,000	
339.01	Sheriff - NOHS Grants	59,510	51,553	150,000	79,357	150,000	150,000	150,000	*
339.05	Medical Reserve Corp	35,000	18,750	4,190		1,056	1,056	1,056	
339.06	Emergency Management Grants	400,580	413,697	660,468	379,706	669,667	669,667	669,667	
339.11	Victim Witness Grant	75,604	38,508	20,000	8,992	30,000	30,000	30,000	
	BUILD Grant			750,000		750,000	750,000	750,000	
		932,756	894,637	2,634,658	1,019,280	2,640,723	2,640,723	2,640,723	
	STATE REVENUE								
340.03	Community Connection monies	65,476	193,296	173,000	172,523	173,000	173,000	173,000	
341.20	Extension Office Reimbursement	15,138	15,493	17,000	16,565	17,000	17,000	17,000	
341.30	State prisoner reimbursement	813,280		15,000		15,000	15,000	15,000	
341.40	Property tax relief			-			-	-	
341.60	State tax credit								
344.01	Homestead Exemption	279,029	309,160		357,661				
344.05	Property Tax Credit	897,127	1,007,540		1,316,315				
344.10-12	Personal Property Collection								
345.02	Insurance alloc	116,724	122,498	120,000	129,223	130,000	130,000	130,000	
345.03	Airline Tax	15,992	15,958	16,000	12,449	16,000	16,000	16,000	
345.06	Tax Pay Back Reimbursement			-			-	-	
346.01	Pro-rate motor vehicle	18,586	27,235	16,000	38,655	38,000	38,000	38,000	
346.02	Carline Tax	39,219	45,187	40,000	42,615	40,000	40,000	40,000	
	TOTAL State Rev	2,260,571	1,736,367	397,000	2,086,006	429,000	429,000	429,000	

RECEIPTS SUMMARY

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

RECEIPTS SUMMARY

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

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
						Fund	**0100**	**GENERAL**
	County Sheriff							
395.01	Service fees	70,842	75,276	72,000	74,597	72,000	72,000	72,000
395.02	Mileage & costs	18,080	16,525	20,000	22,455	20,000	20,000	20,000
395.03	Law Enforcement service contracts	70,577	93,606	90,000	109,119	105,000	105,000	105,000
395.04	Breath & Analyzer Fees	21		-			-	-
395.05	Reimb County & City Prisoners	805,303	752,119	200,000	895,521	200,000	200,000	200,000
395.10	Motor vehicle inspect fee	20,530	21,210	22,000	22,830	22,000	22,000	22,000
395.13	Handgun application fee	2,285	2,045	2,300	2,045	2,000	2,000	2,000
395.14	Fingerprint charge	1,576	1,172	1,800	532	1,000	1,000	1,000
395.15	Sheriff miscellaneous	-		-			-	-
395.16	Sale of abandoned vehicle	3,056	5,340	3,000	3,360	3,000	3,000	3,000
395.19	Training Facility Services			-			-	-
395.20	Co Court/Work Release Program	5,900	9,855	7,000	3,840	6,000	6,000	6,000
395.22	Inmate Reimbusrment Medical	41	-	-			-	-
392.25	Donations	-	-	-			-	-
		998,211	977,148	418,100	1,134,299	431,000	431,000	431,000
	County Attorney							
396.01	Fees collections	140	220	150	70	100	100	100
396.08	Diversion	9,450	10,600	10,600	27,000	15,000	15,000	15,000
396.50	Incentive paychild supp	-	-	-			-	-
		9,590	10,820	10,750	27,070	15,100	15,100	15,100
	Other revenue							
397.24	Sale of Hygeine Items	-	-		-			
397.25	Sale of Misc Items	-	-		-			
406.01	Vending mach	-		-			-	-
406.02	Jail Commissary	196,238	171,322	200,000	150,706	175,000	175,000	175,000
408.01	Civil Defense fee		63,915				-	-
410.01	Surveyor services			-			-	-
450.02	Photocopy	58	65	-	71		-	-
450.03	Postage	-		-			-	-
450.04	Jail Telephone Commission	211,608	175,294	190,000	184,257	190,000	190,000	190,000
450.05	Internet Services - Profit Inmate		11,824	-			-	-
470.01	Overload fines	16,706	14,996	16,000	17,694	16,000	16,000	16,000
472.01	Co Court Bond Forfeitures			-			-	-
474.01	Probation District	133,615	113,560	133,791	84,185	90,000	90,000	90,000

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
						Fund	**0100**	**GENERAL**
	Other revenue (Continued)							
474.08	District Judge - cost reimb.			-			-	-
476.02	Animal Predator Fees	-	31,976	25,000	65,610	50,000	50,000	50,000
480.01	Weed Spraying Assessments	70,353	58,942	70,000	67,313	70,000	70,000	70,000
495.02	Sale of vehicles			-			-	-
500.01	Leases rental property	1,500		1,500		1,500	1,500	1,500
500.04	Cable franchise fees	40,474	34,616	35,000	30,771	30,000	30,000	30,000
507.01	Veterans Service (McPherson)			-			-	-
510.01	Interest on Investmnt	197,268	633,331	400,000	811,750	600,000	600,000	600,000
306.00	Interest on taxes	25,290	25,558	25,000	28,191	28,000	28,000	28,000
530.02	Sale of property			-			-	-
532.03	Refund/Misc Social Security	1,400	1,200	1,000	2,300	1,000	1,000	1,000
532.08	Joint Public Hearing Reimbursements	9,601	3,394	5,000	856	12,000	12,000	12,000
540.01	Misc revenue	3,562	322,033	-	68,836	15,000	15,000	15,000
							-	-
		907,673	1,662,026	1,102,291	1,512,540	1,278,500	1,278,500	1,278,500
	TOTAL Fees & Other Local	3,420,316	4,149,956	3,003,141	4,166,585	3,181,800	3,181,800	3,181,800
	TOTAL REVENUES	8,236,225	8,499,175	7,699,492	9,122,339	8,009,921	8,009,921	8,009,921
	TRANSFERS IN:			-	-			
	Inheritance Fund	-	-	1,620,000	1,000,000	1,000,000	-	-
	Sinking Fund			-		-	-	-
	Total Transfers	-	-	1,620,000	1,000,000	1,000,000	-	-
TOTAL BALANCE,REVENUES & TRANSFERS		13,062,942	12,759,586	12,214,496	13,017,343	12,411,246	11,411,246	11,411,246
305.00	TOTAL PROPERTY TAXES	12,702,924	12,858,255	15,728,478	13,568,314	17,417,287	17,417,287	17,417,287
	TOTAL REVENUE AVAILABLE	25,765,866	25,617,841	27,942,974	26,585,657	29,828,533	28,828,533	28,828,533
	Less Expenditures	21,505,456	22,722,837		23,184,332			
	BALANCE FORWARD	4,260,410	2,895,004		3,401,325			

LINCOLN COUNTY

DISBURSEMENTS

DISBURSEMENTS/REQUIREMENTS

Fund #	Category Function	Actual Expense 2022-2023	Actual Expense 2023-2024	**Budgeted Expense 2024-2025**	Actual Expense 2024-2025	Estimated Expenditures For Ensuing Year 2025-2026 Officials Estimation	Board Proposed	Adopted
						Fund	0100	GENERAL
						Function	All	Function Summary
601	County Board	237,031	264,143	287,000	273,604	310,500	305,500	305,500
602	County Clerk	404,227	426,785	510,369	458,679	540,586	535,536	535,536
603	County Treasurer	502,726	497,004	589,507	517,827	688,415	676,415	676,415
604	Register of Deeds	180,734	195,955	245,795	201,813	256,385	256,385	256,385
605	Assessor	524,609	561,791	644,660	580,557	693,360	672,283	672,283
608	Planning Commission	58,563	97,481	71,476	61,006	63,221	63,221	63,221
610	Data Processing	194,143	195,994	284,425	251,440	270,445	277,975	277,975
616	Adv Insurance & Bonds	3,168,126	3,150,163	3,778,214	3,290,371	3,574,360	3,574,360	3,574,360
618	FICA	613,529	660,535	707,000	712,441	769,000	769,000	769,000
621	Clerk of District Court	297,322	333,024	408,730	340,290	355,162	355,162	355,162
622	Court System	35,342	32,892	48,825	37,765	48,825	48,825	48,825
624	District Court	110,771	107,253	127,280	100,866	127,280	127,280	127,280
625	Public Defender	644,512	672,140	711,236	693,868	750,085	750,085	750,085
641	Building & Grounds	454,737	477,346	545,675	496,595	554,035	554,035	554,035
642	Jail Building & Grounds	229,237	201,136	301,163	248,412	301,595	301,595	301,595
645	Extension Agent	148,876	168,765	182,835	180,957	193,900	193,900	193,900
648	Photostat	45,127	53,294	64,550	29,047	55,550	55,550	55,550
651	Sheriff	2,562,723	2,908,161	3,296,743	3,204,822	3,496,500	3,509,700	3,509,700
652	Attorney	874,773	904,372	1,124,960	1,041,892	1,183,875	1,183,875	1,183,875
653	Communication Center	160,929	172,641	199,150	84,504	205,150	200,150	200,150
657	Merit Commission	127	38	1,250	175	1,250	1,250	1,250
662	Child Support	261,041	232,593	325,350	295,331	337,130	337,130	337,130
671	County Jail	2,791,195	3,008,133	3,504,175	3,161,950	3,668,680	3,769,880	3,769,880
673	Probation Office	158,005	133,792	138,000	137,936	135,000	135,000	135,000
691	City-County	471,902	461,555	529,999	529,994	542,373	577,868	577,868
693	Emergency Mgmt	610,361	593,196	1,051,692	724,129	1,073,048	1,062,448	1,062,448
694	Predatory Animal Control	-	98,052	93,100	80,955	103,550	103,550	103,550
702	Surveyor	75,154	83,212	91,850	81,189	90,600	90,600	90,600
733	Noxious Weeds	216,218	251,245	323,330	232,464	353,580	353,580	353,580
783	Dive & Rescue Team	15,030	18,056	23,000	22,132	23,500	23,500	23,500
801	County Relief	61,823	20,423	60,100	29,519	61,250	61,250	61,250
803	Veterans Service Officer	97,651	116,694	139,300	134,630	149,265	149,265	149,265
822	Institutions	154,174	155,899	168,533	162,483	170,035	170,035	170,035
839	Victim's Assistance	65,596	40,024	20,000	16,408	30,000	30,000	30,000
900	Retirement	569,132	617,296	648,650	663,808	717,355	717,355	717,355
950	Unemployment	10,000	3,424	13,000	2,379	10,000	10,000	10,000
970	Miscellaneous General	4,180,120	4,604,353	4,387,812	3,885,297	6,898,515	4,606,990	4,606,990
971	Grant Funds	319,890	203,977	1,169,240	216,797	1,543,000	1,093,000	1,093,000
	TOTAL GENERAL	21,505,456	22,722,837		23,184,332			
	Total Budget of Expenditures			26,817,974		30,346,360	27,703,533	27,703,533
	Necessary Cash Reserve					1,125,000	1,125,000	1,125,000
	TOTAL REQUIREMENTS					31,471,360	28,828,533	28,828,533

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

601-00	COUNTY BOARD	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0100	Official's Salary	$164,929.29	$189,805.20	$200,000.00	$195,016.45	$210,000.00	$205,000.00	$205,000.00
1-0203	Overtime/Special	$100.53	$200.97	$1,000.00	$96.02	$500.00	$500.00	$500.00
1-0301	Administrative Salary	$50,898.62	$56,475.93	$65,000.00	$58,505.28	$70,000.00	$70,000.00	$70,000.00
1-0502	Holiday Pay	$1,980.48	$2,891.82	$3,500.00	$3,278.92	$4,000.00	$4,000.00	$4,000.00
1-0801	Workmans's Comp	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$217,908.92	$249,373.92	$269,500.00	$256,896.67	$284,500.00	$279,500.00	$279,500.00
	Operating Expenses							
2-0100	Postal Service	$0.00	$0.00	$0.00	$201.00	$0.00	$0.00	$0.00
2-0200	Telephone Service	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1701	Meals	$315.85	$87.08	$500.00	$0.00	$500.00	$500.00	$500.00
2-1702	Lodging	$5,268.43	$2,192.78	$5,000.00	$1,899.65	$5,500.00	$5,500.00	$5,500.00
2-1703	Travel Expense Commerical	$4,012.74	$560.78	$0.00	$0.00	$0.00	$0.00	$0.00
2-1704	Travel Allowance	$5,910.76	$6,589.29	$7,000.00	$11,923.03	$15,000.00	$15,000.00	$15,000.00
2-1801	Dues, Sub., Registration, Etc	$3,220.00	$3,236.65	$3,500.00	$1,734.90	$3,500.00	$3,500.00	$3,500.00
	OPERATING EXPENSES TOTAL	$18,727.78	$12,666.58	$16,000.00	$15,758.58	$24,500.00	$24,500.00	$24,500.00
	Supplies and Materials							
3-0101	Supplies - Office	$0.00	$195.07	$500.00	$725.63	$500.00	$500.00	$500.00
3-0118	Stationery/Envelopes	$157.50	$0.00	$500.00	$0.00	$500.00	$500.00	$500.00
	SUPPLIES AND MATERIALS TOTAL	$157.50	$195.07	$1,000.00	$725.63	$1,000.00	$1,000.00	$1,000.00
	Capital Outlay							
5-0500	New Equipment	$0.00	$1,615.85	$0.00	$223.07	$0.00	$0.00	$0.00
5-0700	Furniture	$237.30	$291.20	$500.00	$0.00	$500.00	$500.00	$500.00
	CAPITAL OUTLAY TOTAL	$237.30	$1,907.05	$500.00	$223.07	$500.00	$500.00	$500.00
	TOTAL EXPENDITURES	$237,031.50	$264,142.62	$287,000.00	$273,603.95	$310,500.00	$305,500.00	$305,500.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

602-00	COUNTY CLERK	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0100	Official's Salary	$87,361.45	$94,143.06	$96,967.00	$96,967.02	$99,876.00	$99,876.00	$99,876.00
1-0201	Deputy's Salary	$61,846.30	$68,091.91	$66,917.00	$71,717.34	$71,910.00	$71,910.00	$71,910.00
1-0203	Overtime/Special	$4,559.72	$10,973.12	$19,000.00	$11,033.05	$15,000.00	$15,000.00	$15,000.00
1-0305	Regular Time Salary - Clerical	$148,603.71	$119,918.25	$158,505.00	$134,325.76	$171,200.00	$171,200.00	$171,200.00
1-0405	Part-Time Salary - Clerical	$5,020.50	$13,652.00	$20,000.00	$30,900.00	$20,000.00	$20,000.00	$20,000.00
1-0409	Part-Time - Election Board - Help	$23,184.67	$26,667.50	$32,000.00	$30,504.00	$40,000.00	$40,000.00	$40,000.00
1-0502	Holiday Pay	$7,773.46	$7,732.19	$10,480.00	$7,985.80	$9,000.00	$9,000.00	$9,000.00
1-0801	Workman's Comp	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$338,349.81	$341,178.03	$403,869.00	$383,432.97	$426,986.00	$426,986.00	$426,986.00
	Operating Expenses							
2-0100	Postal Service	$1,603.97	$1,815.82	$2,500.00	$3,697.44	$3,000.00	$2,500.00	$2,500.00
2-1100	GIS	$3,375.00	$0.00	$5,500.00	$3,375.00	$4,000.00	$4,000.00	$4,000.00
2-1101	Data Pro-Ballot Preparation	$13,503.20	$25,462.10	$26,000.00	$19,841.41	$29,000.00	$29,000.00	$29,000.00
2-1200	Office Equipment - Repair	$0.00	$0.00	$1,000.00	$1,628.75	$1,000.00	$1,000.00	$1,000.00
2-1701	Meals	$17.57	$549.85	$750.00	$41.77	$750.00	$500.00	$500.00
2-1702	Lodging	$469.80	$1,664.58	$2,000.00	$914.65	$2,000.00	$1,500.00	$1,500.00
2-1704	County Clerk's Mileage/Travel	$131.00	$1,024.67	$1,500.00	$848.00	$1,500.00	$1,200.00	$1,200.00
2-1711	Election Mileage	$2,195.65	$2,549.42	$3,000.00	$2,055.92	$3,000.00	$3,000.00	$3,000.00
2-1801	Dues, Sub., Reg., ETC.	$2,361.25	$555.00	$2,500.00	$4,872.57	$3,000.00	$3,000.00	$3,000.00
2-1808	Deliver Election Supplies	$2,500.00	$2,500.00	$3,000.00	$2,680.00	$3,000.00	$3,000.00	$3,000.00
2-2000	Printing of Election Ballots	$11,703.52	$23,576.51	$30,000.00	$10,222.52	$30,000.00	$30,000.00	$30,000.00
2-2544	Maintenance Agreements	$5,316.00	$5,958.26	$6,000.00	$3,507.75	$6,000.00	$6,000.00	$6,000.00
	OPERATING EXPENSES TOTAL	$43,176.96	$65,656.21	$83,750.00	$53,685.78	$86,250.00	$84,700.00	$84,700.00
	Supplies and Materials							
3-0101	Supplies - Office	$5,492.21	$7,018.29	$5,000.00	$10,558.27	$7,000.00	$7,000.00	$7,000.00
3-0113	Supplies- Election	$4,884.77	$5,168.93	$12,000.00	$5,738.50	$12,000.00	$10,000.00	$10,000.00
3-0118	Stationery/Envelopes	$499.45	$604.31	$1,000.00	$1,227.35	$1,200.00	$1,200.00	$1,200.00
	SUPPLIES AND MATERIALS TOTAL	$10,876.43	$12,791.53	$18,000.00	$17,524.12	$20,200.00	$18,200.00	$18,200.00
	Equipment Rental							
4-0502	Rental - Voting Places	$1,175.00	$1,150.00	$1,250.00	$1,650.00	$1,650.00	$1,650.00	$1,650.00
	EQUIPMENT RENTAL	$1,175.00	$1,150.00	$1,250.00	$1,650.00	$1,650.00	$1,650.00	$1,650.00
	Capital Outlay							
5-0500	New Office Equipment	$9,148.78	$6,009.34	$2,000.00	$1,965.66	$2,000.00	$2,000.00	$2,000.00
5-0700	New Furniture	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0900	Voting Equipment	$1,500.00	$0.00	$1,500.00	$419.94	$3,500.00	$2,000.00	$2,000.00
	CAPITAL OUTLAY TOTAL	$10,648.78	$6,009.34	$3,500.00	$2,385.60	$5,500.00	$4,000.00	$4,000.00
	TOTAL EXPENDITURES	$404,226.98	$426,785.11	$510,369.00	$458,678.47	$540,586.00	$535,536.00	$535,536.00

603-00	COUNTY TREASURER	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0100	Official's Salary	$76,121.88	$79,718.04	$82,110.00	$82,109.52	$85,820.00	$85,820.00	$85,820.00
1-0201	Deputy's Salary	$54,387.40	$56,304.83	$59,200.00	$63,721.71	$61,795.00	$61,795.00	$61,795.00
1-0203	Overtime/Special	$700.92	$244.03	$4,000.00	$362.54	$2,000.00	$1,000.00	$1,000.00
1-0305	Regular Time Salary - Clerical	$290,930.92	$305,687.27	$347,647.00	$302,022.46	$445,000.00	$445,000.00	$445,000.00
1-0405	Part-Time Salary - Clerical	$736.75	$1,087.50	$12,000.00	$4,283.76	$6,000.00	$4,000.00	$4,000.00
1-0502	Holiday Pay	$13,849.73	$15,891.43	$18,000.00	$15,833.63	$20,000.00	$18,500.00	$18,500.00
1-0801	Workman's Comp	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$436,727.60	$458,933.10	$522,957.00	$468,333.62	$620,615.00	$616,115.00	$616,115.00
	Operating Expenses							
2-1200	Office Equipment - Repair	$3,181.75	$2,451.31	$3,100.00	$3,162.99	$3,300.00	$3,300.00	$3,300.00
2-1701	Meals	$0.00	$17.54	$200.00	$45.40	$200.00	$200.00	$200.00
2-1702	Lodging	$492.15	$674.85	$1,200.00	$1,819.84	$2,000.00	$2,000.00	$2,000.00
2-1704	Mileage Allowance	$985.51	$1,043.34	$1,800.00	$1,639.42	$1,800.00	$1,800.00	$1,800.00
2-1801	Dues, Sub., Reg., ETC.	$964.12	$849.18	$750.00	$1,907.75	$2,000.00	$1,500.00	$1,500.00
	OPERATING EXPENSES TOTAL	$5,623.53	$5,036.22	$7,050.00	$8,575.40	$9,300.00	$8,800.00	$8,800.00
	Supplies and Materials							
3-0101	Supplies - Office	$9,296.76	$8,739.50	$16,000.00	$11,892.96	$15,000.00	$13,000.00	$13,000.00
3-0118	Stationery/Envelopes	$6,991.36	$5,088.74	$9,000.00	$3,850.28	$6,000.00	$5,000.00	$5,000.00
3-0128	Data Processing	$6,874.18	$4,879.72	$22,000.00	$23,314.23	$25,000.00	$25,000.00	$25,000.00
	SUPPLIES AND MATERIALS TOTAL	$23,162.30	$18,707.96	$47,000.00	$39,057.47	$46,000.00	$43,000.00	$43,000.00
	Capital Outlay							
5-0315	Data Processing Equipment	$1,315.00		$1,500.00	$0.00	$1,500.00	$1,500.00	$1,500.00
5-0500	Office Equipment	$3,131.12	$5,410.84	$6,000.00	$184.30	$6,000.00	$4,000.00	$4,000.00
5-0700	Furniture	$32,766.07	$8,916.23	$5,000.00	$1,676.53	$5,000.00	$3,000.00	$3,000.00
	CAPITAL OUTLAY TOTAL	$37,212.19	$14,327.07	$12,500.00	$1,860.83	$12,500.00	$8,500.00	$8,500.00
	TOTAL EXPENDITURES	$502,725.62	$497,004.35	$589,507.00	$517,827.32	$688,415.00	$676,415.00	$676,415.00

604-00	REGISTER OF DEEDS	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0100	Official's Salary	$73,039.71	$75,922.08	$79,355.00	$78,199.56	$81,735.00	$81,735.00	$81,735.00
1-0201	Deputy's Salary	$50,792.48	$52,784.70	$57,140.00	$56,078.42	$58,850.00	$58,850.00	$58,850.00
1-0203	Overtime/Special	$82.87	$0.00	$2,800.00	$0.00	$2,800.00	$2,800.00	$2,800.00
1-0305	Regular Time Salary - Clerical	$51,723.22	$61,564.88	$72,000.00	$62,463.79	$77,400.00	$96,900.00	$96,900.00
1-0405	Part-Time Salary - Clerical	$0.00	$0.00	$3,000.00	$0.00	$3,000.00	$3,000.00	$3,000.00
1-0502	Holiday Pay	$4,132.91	$5,018.52	$5,500.00	$4,160.61	$6,000.00	$6,000.00	$6,000.00
1-0801	Workman's Comp							
	PERSONAL SERVICES TOTAL	$179,771.19	$195,290.18	$219,795.00	$200,902.38	$229,785.00	$249,285.00	$249,285.00
	Operating Expenses							
2-0100	Postal Service	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1200	Office Equipment - Repair	$0.00	$0.00	$100.00	$0.00	$100.00	$100.00	$100.00
2-1701	Meals	$0.00	$0.00	$100.00	$0.00	$100.00	$100.00	$100.00
2-1702	Lodging	$0.00	$0.00	$1,200.00	$0.00	$1,200.00	$1,200.00	$1,200.00
2-1704	Mileage Allowance	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00
2-1801	Dues, Sub., Registration, ETC.	$275.00	$50.00	$500.00	$210.00	$500.00	$500.00	$500.00
2-2000	Printing & Publishing	$0.00	$0.00	$0.00	$574.35	$600.00	$600.00	$600.00
2-7000	Microfilming	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$275.00	$50.00	$2,900.00	$784.35	$3,500.00	$3,500.00	$3,500.00
	Supplies and Materials							
3-0101	Supplies - Office	$451.42	$433.24	$3,500.00	$126.51	$3,500.00	$1,000.00	$1,000.00
3-0118	Stationery/Envelopes		$182.25	$600.00	$0.00	$600.00	$600.00	$600.00
	SUPPLIES AND MATERIALS TOTAL	$451.42	$615.49	$4,100.00	$126.51	$4,100.00	$1,600.00	$1,600.00
	Capital Outlay							
5-0315	Data Processing Equipment	$0.00	$0.00	$17,000.00	$0.00	$17,000.00	$0.00	$0.00
5-0500	Office Equipment	$236.82	$0.00	$2,000.00	$0.00	$2,000.00	$2,000.00	$2,000.00
	CAPITAL OUTLAY TOTAL	$236.82	$0.00	$19,000.00	$0.00	$19,000.00	$2,000.00	$2,000.00
	TOTAL EXPENDITURES	$180,734.43	$195,955.67	$245,795.00	$201,813.24	$256,385.00	$256,385.00	$256,385.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

605-00	COUNTY ASSESSOR	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0100	Official's Salary	$76,745.59	$79,718.04	$82,110.00	$82,109.52	$84,575.00	$84,575.00	$84,575.00
1-0201	Deputy's Salary	$54,573.68	$57,552.99	$61,590.00	$61,073.78	$63,445.00	$63,445.00	$63,445.00
1-0203	Overtime	$105.49	$831.78	$13,000.00	$211.46	$20,530.00	$20,530.00	$20,530.00
1-0305	Regular Time Salary - Clerical	$178,213.34	$209,292.36	$192,130.00	$222,676.02	$214,450.00	$205,374.00	$205,374.00
1-0312	Regular Time Salary -Appraisers	$111,971.26	$119,564.74	$176,150.00	$119,072.27	$189,100.00	$181,099.00	$181,099.00
1-0412	Part-Time Salary - Appraiser	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0502	Holiday Pay	$13,658.61	$16,836.19	$19,755.00	$19,091.52	$20,450.00	$20,450.00	$20,450.00
1-0801	Workman's Comp						$0.00	
	PERSONAL SERVICES TOTAL	$435,267.97	$483,796.10	$544,735.00	$504,234.57	$592,550.00	$575,473.00	$575,473.00
	Operating Expenses							
2-1012	Publishing	$250.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1200	Office Equipment - Repair	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1701	Meals	$53.05	$64.37	$800.00	$557.16	$800.00	$800.00	$800.00
2-1702	Lodging	$389.85	$1,079.55	$3,000.00	$2,726.25	$4,000.00	$4,000.00	$4,000.00
2-1704	Mileage Allowance	$1,230.15	$1,788.48	$3,000.00	$969.70	$5,000.00	$3,000.00	$3,000.00
2-1709	County Vehicle Gas	$931.12	$1,471.38	$5,000.00	$822.19	$5,000.00	$3,000.00	$3,000.00
2-1801	Dues, Sub., Reg., ETC.	$2,140.88	$4,691.00	$5,800.00	$2,498.85	$5,800.00	$5,800.00	$5,800.00
2-2000	Printing & Publishing	$10,732.99	$11,457.96	$14,000.00	$11,766.49	$14,000.00	$14,000.00	$14,000.00
2-3900	Contract for Reappraisal	$190.00	$190.00	$200.00	$200.00	$210.00	$210.00	$210.00
	OPERATING EXPENSES TOTAL	$15,918.04	$20,742.74	$31,800.00	$19,540.64	$34,810.00	$30,810.00	$30,810.00
	Supplies and Materials							
3-0101	Supplies - Office	$2,769.89	$2,744.48	$4,000.00	$1,949.54	$4,000.00	$4,000.00	$4,000.00
3-0128	Supplies - Data Processing	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	SUPPLIES AND MATERIALS TOTAL	$2,769.89	$2,744.48	$4,000.00	$1,949.54	$4,000.00	$4,000.00	$4,000.00
	Capital Outlay							
5-0315	Data Processing Equipment	$433.83	$1,019.42	$2,000.00	$0.00	$0.00	$0.00	$0.00
5-0301	County Vehicle Expenses	$22,670.00	$888.44	$5,000.00	$2,954.07	$5,000.00	$5,000.00	$5,000.00
5-0500	Office Equipment	$2,658.63	$6,417.75	$3,000.00	$1,371.52	$3,000.00	$3,000.00	$3,000.00
5-1309	Data Processing Software	$44,891.00	$46,182.00	$54,125.00	$50,507.00	$54,000.00	$54,000.00	$54,000.00
	CAPITAL OUTLAY TOTAL	$70,653.46	$54,507.61	$64,125.00	$54,832.59	$62,000.00	$62,000.00	$62,000.00
	TOTAL EXPENDITURES	$524,609.36	$561,790.93	$644,660.00	$580,557.34	$693,360.00	$672,283.00	$672,283.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

608-00	PLANNING COMMISSION	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Operating Expenses							
2-0100	Postal Service	$63.00	$0.00	73.00	$0.00	78.00	$78.00	78.00
2-1100	GIS Contract	$835.00	$835.00	835.00	$835.00	835.00	$835.00	835.00
2-1200	Office Equipment - Repair	$0.00	$0.00	0.00	$0.00	0.00	$0.00	0.00
2-1701	Meals	$34.90	$19.88	160.00	$25.02	160.00	$160.00	160.00
2-1702	Lodging	$719.70	$0.00	1,800.00	$749.70	1,800.00	$1,800.00	1,800.00
2-1703	Travel Expense - Commercial	$0.00	$0.00	0.00	$0.00	0.00	$0.00	0.00
2-1704	Mileage Allowance	$2,074.35	$1,689.78	2,500.00	$1,319.31	2,500.00	$2,500.00	2,500.00
2-1801	Dues, Sub., Reg., ETC.	$1,377.99	$1,177.99	1,500.00	$1,080.99	1,500.00	$1,500.00	1,500.00
2-2000	Printing & Publishing	$119.78	$237.57	400.00	$130.27	400.00	$400.00	400.00
2-2502	Comp Plan	$12,722.45	$51,568.05	20,000.00	$12,938.51	10,000.00	$10,000.00	10,000.00
2-4405	Planning Contract	$40,226.00	$41,835.00	43,508.00	$43,508.00	45,248.00	$45,248.00	45,248.00
	OPERATING EXPENSES TOTAL	$58,173.17	$97,363.27	70,776.00	$60,586.80	62,521.00	$62,521.00	62,521.00
	Supplies and Materials							
3-0101	Supplies - Office	$389.60	$117.98	700.00	$418.67	700.00	$700.00	700.00
3-0118	Stationery/Envelopes	$0.00	$0.00	0.00	$0.00	0.00	$0.00	0.00
3-0128	Supplies - Data Processing	$0.00	$0.00	0.00	$0.00	0.00	$0.00	0.00
	SUPPLIES AND MATERIALS TOTAL	$389.60	$117.98	700.00	$418.67	700.00	$700.00	700.00
	TOTAL EXPENDITURES	$58,562.77	$97,481.25	$71,476.00	$61,005.47	$63,221.00	$63,221.00	$63,221.00

610-00	INFORMATION TECHOLOGY	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Operating Expenses							
2-1100	ISP	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1101	MIPS	$33,999.72	$34,373.28	$34,800.00	$33,783.36	$36,000.00	$36,000.00	$36,000.00
2-1102	Contract Services	$90,025.31	$97,174.42	$92,400.00	$127,635.49	$149,800.00	$149,800.00	$149,800.00
2-1704	Mileage Allowance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$124,025.03	$131,547.70	$127,200.00	$161,418.85	$185,800.00	$185,800.00	$185,800.00
	Supplies and Materials							
3-0101	Supplies - Office	$1,375.57	$0.00	$125.00	$0.00	$125.00	$125.00	$125.00
3-0128	Other Office Supplies	$2,964.86	$1,248.62	$5,500.00	$16,906.75	$5,500.00	$5,500.00	$5,500.00
	SUPPLIES AND MATERIALS TOTAL	$4,340.43	$1,248.62	$5,625.00	$16,906.75	$5,625.00	$5,625.00	$5,625.00
	Capital Outlay							
5-0300	Equipment	$50,870.44	$41,164.69	$110,400.00	$51,236.24	$33,320.00	$36,750.00	$36,750.00
5-0312	GIS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0315	AS400	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-1103	Server	$4,431.97	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-1305	IT Software	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-1309	Software	$10,475.67	$22,032.68	$41,200.00	$21,877.50	$45,700.00	$49,800.00	$49,800.00
	CAPITAL OUTLAY TOTAL	$65,778.08	$63,197.37	$151,600.00	$73,113.74	$79,020.00	$86,550.00	$86,550.00
	TOTAL EXPENDITURES	$194,143.54	$195,993.69	$284,425.00	$251,439.34	$270,445.00	$277,975.00	$277,975.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

616-00	ADV - INS - BONDS - ETC	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0801	Workers Compensation Insurance	$328,359.00	$462,138.00	$343,231.00	$359,742.00	$270,540.00	$270,540.00	$270,540.00
1-0803	Insurance Premium - Group	$2,205,659.01	$2,005,190.86	$2,575,000.00	$2,073,375.56	$2,400,000.00	$2,400,000.00	$2,400,000.00
1-0804	Life Insurance	$3,506.78	$2,556.52	$4,000.00	$3,120.73	$4,000.00	$4,000.00	$4,000.00
1-0805	Disability	$739.30	$0.00	$2,000.00	$0.00	$0.00	$0.00	$0.00
1-0806	Wellness Program Admin Costs	$0.00	$0.00	$0.00	$13,536.86	$14,000.00	$14,000.00	$14,000.00
1-0808	Cash In Lieu- Health	$164,800.00	$178,400.00	$306,000.00	$255,500.00	$300,000.00	$300,000.00	$300,000.00
1-0809	Dental Insurance	$33,630.92	$37,394.64	$42,000.00	$37,829.85	$42,000.00	$42,000.00	$42,000.00
1-0810	MASA Progam	$13,000.00	$21,762.50	$22,000.00	$23,800.00	$25,000.00	$25,000.00	$25,000.00
1-0813	HSA Contributions	$0.00	$0.00	$0.00	$28,660.00	$35,000.00	$35,000.00	$35,000.00
1-1611	Employee Benefit Premium Refunds	$3,583.27	$1,634.88	$4,000.00	$510.80	$4,000.00	$4,000.00	$4,000.00
1-1601	Cobra Premiums	$0.00	$0.00	$1,000.00	$220.28	$1,000.00	$1,000.00	$1,000.00
	PERSONAL SERVICES TOTAL	$2,753,278.28	$2,709,077.40	$3,299,231.00	$2,796,296.08	$3,095,540.00	$3,095,540.00	$3,095,540.00
	Operating Expenses							
2-0601	Insurance - General Liability	$381,793.28	$403,079.46	$431,483.00	$477,445.63	$438,320.00	$438,320.00	$438,320.00
2-2000	Printing & Publishng	$32,623.72	$32,573.56	$40,000.00	$13,891.38	$33,000.00	$33,000.00	$33,000.00
2-9900	Insurance/Miscellaneous	$430.92	$5,432.45	$7,500.00	$0.00	$7,500.00	$7,500.00	$7,500.00
2-9100	Insurance Consultant	$0.00	$0.00	$0.00	$2,737.50	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$414,847.92	$441,085.47	$478,983.00	$494,074.51	$478,820.00	$478,820.00	$478,820.00
	TOTAL EXPENDITURES	$3,168,126.20	$3,150,162.87	$3,778,214.00	$3,290,370.59	$3,574,360.00	$3,574,360.00	$3,574,360.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

618-00	FEDERAL PAYROLL (O.A.S.I.)	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-1000	O.A.S.I., (County's Share - General)	$613,528.75	$660,535.32	$707,000.00	$712,441.14	$769,000.00	$769,000.00	$769,000.00
	PERSONAL SERVICES TOTAL	$613,528.75	$660,535.32	$707,000.00	$712,441.14	$769,000.00	$769,000.00	$769,000.00
	TOTAL EXPENDITURES	$613,528.75	$660,535.32	$707,000.00	$712,441.14	$769,000.00	$769,000.00	$769,000.00

621-00	CLERK OF DISTRICT COURT	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0100	Official's Salary	74,909.67	79,717.98	82,110.00	82,109.46	84,572.00	84,572.00	84,572.00
1-0201	Deputy's Salary	51,525.29	55,175.19	59,820.00	60,569.84	60,890.00	60,890.00	60,890.00
1-0202	Deputy Salary-Other	30,728.90	36,461.61	40,400.00	27,440.32	0.00	0.00	0.00
1-0203	Overtime/Special	21.61	83.26	1,000.00	14.23	200.00	200.00	200.00
1-0305	Regular Time Salary - Clerical	88,052.58	108,364.51	141,000.00	118,589.02	121,400.00	121,400.00	121,400.00
1-0327	Mental Health Board - Salary	5,400.00	5,550.00	15,000.00	8,575.00	15,000.00	15,000.00	15,000.00
1-0502	Holiday Pay	7,577.44	9,287.84	12,000.00	9,778.32	12,000.00	12,000.00	12,000.00
1-0803	EMPR Life Insurance	0.00	15.38	0.00	100.00	300.00	300.00	300.00
1-0804	Life Insurance	0.00	90.00	0.00	572.26	1,200.00	1,200.00	1,200.00
	PERSONAL SERVICES TOTAL	$258,215.49	$294,745.77	$351,330.00	$307,748.45	$295,562.00	$295,562.00	$295,562.00
	Operating Expenses							
2-0100	Postal Service	$47.51	$2,457.90	$4,000.00	$2,430.43	$4,000.00	$4,000.00	$4,000.00
2-1100	Data Processing Costs - Computer	$0.00	$0.00	$500.00	$0.00	$500.00	$500.00	$500.00
2-1200	Office Equipment Repair	$279.67	$0.00	$500.00	$0.00	$500.00	$500.00	$500.00
2-1600	Other Equipment Repair	$109.00	$0.00	$200.00	$0.00	$200.00	$200.00	$200.00
2-1701	Meals	$60.20	$40.17	$300.00	$84.36	$300.00	$300.00	$300.00
2-1702	Lodging	$547.90	$494.00	$1,000.00	$359.90	$1,500.00	$1,500.00	$1,500.00
2-1704	Mileage Allowance	$298.10	$854.92	$1,200.00	$753.30	$1,500.00	$1,500.00	$1,500.00
2-1710	Convention/Workshop Expense	$150.00	$225.00	$300.00	$260.00	$400.00	$400.00	$400.00
2-1801	Dues, Sub., Registration, Etc....	$125.00	$140.00	$400.00	$90.00	$200.00	$200.00	$200.00
2-2000	Printing & Publishing	$0.00	$245.45	$600.00	$1,200.00	$600.00	$600.00	$600.00
2-2315	Jury List	$0.00	$0.00	$0.00	$0.00	$1,000.00	$1,000.00	$1,000.00
2-2544	Maintenance Agreements	$1,000.82	$1,129.95	$1,500.00	$1,270.97	$2,000.00	$2,000.00	$2,000.00
2-2600	Court Costs	$16,838.00	$15,089.00	$22,000.00	$11,898.99	$22,000.00	$22,000.00	$22,000.00
2-2608	Court Costs	$1,111.74	$2,417.23	$3,000.00	$2,864.64	$4,000.00	$4,000.00	$4,000.00
2-2700	Mental Health Board Costs	$0.00	$750.00	$1,000.00	$504.80	$1,000.00	$1,000.00	$1,000.00
2-2807	Other Medical Costs	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$20,567.94	$23,843.62	$36,500.00	$21,717.39	$39,700.00	$39,700.00	$39,700.00
	Supplies and Materials							
3-0101	Supplies - Office	$11,412.84	$11,909.64	$11,000.00	$7,097.90	$9,000.00	$9,000.00	$9,000.00
3-0111	Jury Food	$0.00	$0.00	$0.00	$0.00	$3,000.00	$3,000.00	$3,000.00
3-0118	Stationery/Envelopes	$169.95	$267.59	$1,000.00	$964.30	$1,200.00	$1,200.00	$1,200.00
3-0128	Supplies - Data Processing	$0.00	$0.00	$300.00	$0.00	$300.00	$300.00	$300.00
	SUPPLIES AND MATERIALS TOTAL	$11,582.79	$12,177.23	$12,300.00	$8,062.20	$13,500.00	$13,500.00	$13,500.00
	Equipment Rental							

4-0200	Rental - Office Equipment	$1,880.00	$2,040.00	$2,600.00	$2,040.00	$2,600.00	$2,600.00	$2,600.00
4-0503	Underground Storage Vault Storage	$200.00	$200.00	$500.00	$200.00	$500.00	$500.00	$500.00
	EQUIPMENT RENTAL TOTAL	$2,080.00	$2,240.00	$3,100.00	$2,240.00	$3,100.00	$3,100.00	$3,100.00
	Capital Outlay							
5-0315	Data Processing Equipment	$0.00	$0.00	$500.00	$125.00	$300.00	$300.00	$300.00
5-0500	Office Equipment	$2,320.00	$17.48	$1,000.00	$0.00	$500.00	$500.00	$500.00
5-0502	Courtoom Tech	$326.03	$0.00	$1,000.00	$397.25	$500.00	$500.00	$500.00
5-0505	Courtroom Furniture	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00
6-0700	Furniture	$2,229.93	$0.00	$1,500.00	$0.00	$500.00	$500.00	$500.00
5-1100	Other Office Equipment	$0.00	$0.00	$300.00	$0.00	$300.00	$300.00	$300.00
5-1309	Data Processing Software	$0.00	$0.00	$200.00	$0.00	$200.00	$200.00	$200.00
	CAPITAL OUTLAY TOTAL	$4,875.96	$17.48	$5,500.00	$522.25	$3,300.00	$3,300.00	$3,300.00
	TOTAL EXPENDITURES	$297,322.18	$333,024.10	$408,730.00	$340,290.29	$355,162.00	$355,162.00	$355,162.00

622-00	COUNTY COURT SYSTEM	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Operating Expenses							
2-0100	Postal Service	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-0200	Telephone Service	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1200	Office Equipment Repair	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1600	Other Equipment Repair	$445.34	$120.00	$650.00	$359.73	$650.00	$650.00	$650.00
2-1801	Dues, Sub., Reg., ETC.	$1,677.09	$671.03	$2,100.00	$805.52	$2,100.00	$2,100.00	$2,100.00
2-2000	Printing & Publishing	$4,627.94	$5,966.89	$7,280.00	$5,941.59	$8,000.00	$8,000.00	$8,000.00
2-2602	County Court Costs	$1,600.00	$0.00	$800.00	$0.00	$300.00	$300.00	$300.00
2-3020	Status Offenders (Med. & Eval.)	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$8,350.37	$6,757.92	$10,830.00	$7,106.84	$11,050.00	$11,050.00	$11,050.00
	Supplies and Materials							
3-0101	Supplies - Office	$13,852.84	$9,817.91	$14,235.00	$12,660.07	$14,575.00	$14,575.00	$14,575.00
3-0118	Stationery/Envelopes	$2,111.89	$2,229.52	$3,100.00	$2,103.93	$3,100.00	$3,100.00	$3,100.00
3-0128	Supplies - Data Processing	$289.07	$67.99	$730.00	$0.00	$500.00	$500.00	$500.00
	SUPPLIES AND MATERIALS TOTAL	$16,253.80	$12,115.42	$18,065.00	$14,764.00	$18,175.00	$18,175.00	$18,175.00
	Capital Outlay							
5-0315	Data Processing Equipment	$4,200.00	$4,784.14	$6,060.00	$4,200.00	$5,000.00	$5,000.00	$5,000.00
5-0500	Office Equipment	$0.00	$1,600.00	$3,000.00	$1,525.87	$3,000.00	$3,000.00	$3,000.00
5-0700	Furniture	$3,538.24	$897.57	$3,270.00	$3,668.28	$4,000.00	$4,000.00	$4,000.00
5-1309	Data Processing Software	$3,000.00	$6,737.57	$7,600.00	$6,500.00	$7,600.00	$7,600.00	$7,600.00
	CAPITAL OUTLAY TOTAL	$10,738.24	$14,019.28	$19,930.00	$15,894.15	$19,600.00	$19,600.00	$19,600.00
	TOTAL EXPENDITURES	$35,342.41	$32,892.62	$48,825.00	$37,764.99	$48,825.00	$48,825.00	$48,825.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

624-00	DISTRICT COURT	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0203	Overtime/Special	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0305	Regular Time Salary - Clerical	$96,471.98	$94,536.00	$107,480.00	$98,329.14	$107,480.00	$107,480.00	$107,480.00
1-0502	Holiday Pay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0700	Excess Sick Pay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0801	Workman's Comp	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$96,471.98	$94,536.00	$107,480.00	$98,329.14	$107,480.00	$107,480.00	$107,480.00
	Operating Expenses							
2-1704	Mileage Allowance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1801	Dues, Sub., Reg., ETC.	$0.00	$368.85	$0.00	$0.00	$0.00	$0.00	$0.00
2-2601	District Court Costs	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-6700	County Law Library	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$0.00	$368.85	$0.00	$0.00	$0.00	$0.00	$0.00
	Supplies and Materials							
3-0101	Supplies - Office	$3,828.48	$2,404.31	$5,800.00	$1,523.16	$5,800.00	$5,800.00	$5,800.00
	SUPPLIES AND MATERIALS TOTAL	$3,828.48	$2,404.31	$5,800.00	$1,523.16	$5,800.00	$5,800.00	$5,800.00
	Capital Outlay							
5-0500	Office Equipment	$2,923.27	$442.41	$4,000.00	$1,014.02	$4,000.00	$4,000.00	$4,000.00
5-0700	Furniture	$7,547.00	$9,501.79	$10,000.00	$0.00	$10,000.00	$10,000.00	$10,000.00
	CAPITAL OUTLAY TOTAL	$10,470.27	$9,944.20	$14,000.00	$1,014.02	$14,000.00	$14,000.00	$14,000.00
	TOTAL EXPENDITURES	$110,770.73	$107,253.36	$127,280.00	$100,866.32	$127,280.00	$127,280.00	$127,280.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

625-00	PUBLIC DEFENDER	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0100	Official's Salary	$73,039.71	$75,922.08	$77,045.00	$78,199.56	$80,545.00	$80,545.00	$80,545.00
1-0201	Deputy's Salary #4	$71,083.82	$68,128.89	$69,832.00	$67,255.71	$71,000.00	$71,000.00	$71,000.00
1-0202	Deputy's Salary #5	$56,145.00	$68,128.89	$69,832.00	$69,678.60	$71,000.00	$71,000.00	$71,000.00
1-0203	Deputy Juvenile/Mental Health #2	$384.14	$418.09	$0.00	$351.98	$0.00	$0.00	$0.00
1-0204	Deputy's Salary #1	$68,659.08	$74,026.12	$78,104.00	$77,418.59	$79,480.00	$79,480.00	$79,480.00
1-0205	Deputy's Salary #3	$63,645.00	$68,128.89	$69,278.00	$69,678.60	$72,790.00	$72,790.00	$72,790.00
1-0305	Regular Time Salary - Clerical	$65,701.89	$67,872.23	$75,090.00	$71,504.10	$77,040.00	$77,040.00	$77,040.00
1-0317	Investigator	$202.20	$52.00	$10,000.00	$613.91	$10,000.00	$10,000.00	$10,000.00
1-0342	Interpreters	$0.00	$0.00	$0.00	$0.00	$2,500.00	$2,500.00	$2,500.00
1-0405	Deputy 's Salary #2	$65,679.87	$71,297.24	$72,885.00	$60,793.08	$74,780.00	$74,780.00	$74,780.00
1-0415	Part-Time Secretary Clerical	$42,029.36	$41,486.46	$44,330.00	$42,969.62	$48,000.00	$48,000.00	$48,000.00
1-0502	Holiday Pay	$3,643.52	$6,922.37	$7,500.00	$5,504.80	$7,500.00	$7,500.00	$7,500.00
1-0801	Workman's Comp	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$510,213.59	$542,383.26	$573,896.00	$543,968.55	$594,635.00	$594,635.00	$594,635.00
	Operating Expenses							
2-2401	Crt. Appointed Counsel - Contract	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-2405	Public Defender's Contract	$79,202.49	$80,700.00	$82,700.00	$89,091.60	$91,410.00	$91,410.00	$91,410.00
2-2410	Intepreters	$0.00	$0.00	$0.00	$0.00	$2,500.00	$2,500.00	$2,500.00
2-2414	Juvenile Court Council	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-2504	Child Support/Paternity	$9,818.55	$9,706.54	$9,950.00	$11,246.09	$11,540.00	$11,540.00	$11,540.00
2-4420	Mental Health	$36,299.04	$36,285.79	$37,190.00	$40,322.05	$40,000.00	$40,000.00	$40,000.00
	OPERATING EXPENSES TOTAL	$125,320.08	$126,692.33	$129,840.00	$140,659.74	$145,450.00	$145,450.00	$145,450.00
	Supplies and Materials							
3-0101	Supplies - Office	$8,978.62	$3,064.98	$7,500.00	$9,239.39	$10,000.00	$10,000.00	$10,000.00
	SUPPLIES AND MATERIALS TOTAL	$8,978.62	$3,064.98	$7,500.00	$9,239.39	$10,000.00	$10,000.00	$10,000.00
	TOTAL EXPENDITURES	$644,512.29	$672,140.57	$711,236.00	$693,867.68	$750,085.00	$750,085.00	$750,085.00

LINCOLN
Budget Worksheet 2024/2025
0100 GENERAL

641-00 **BUILDING & GROUNDS**

		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
Personal Services								
1-0203	Overtime/Speical	$4,228.89	$4,125.57	$4,500.00	$2,231.05	$4,500.00	$4,500.00	$4,500.00
1-0301	Reg Time Salary - Administration	$60,649.36	$55,127.52	$60,144.00	$55,972.38	$59,520.00	$59,520.00	$59,520.00
1-0306	Regular Time Salary - Custodial	$182,740.47	$213,186.87	$216,345.00	$197,667.56	$205,325.00	$205,325.00	$205,325.00
1-0406	Part-Time Salary - Custodial	$0.00	$0.00	$24,486.00	$7,494.09	$24,490.00	$24,490.00	$24,490.00
1-1100	Uniform Allowance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0502	Holiday Pay	$9,433.68	$11,670.56	$13,000.00	$13,655.52	$15,000.00	$15,000.00	$15,000.00
1-0801	Workman's Comp	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0809	Dental Insurance	$0.00	$34.18	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$257,052.40	$284,144.70	$318,475.00	$277,020.60	$308,835.00	$308,835.00	$308,835.00
Operating Expenses								
2-0501	Lights	$76,865.77	$83,093.51	$88,000.00	$88,581.61	$94,000.00	$94,000.00	$94,000.00
2-0503	Heating Fuels	$11,242.64	$6,569.97	$10,000.00	$6,696.31	$10,000.00	$10,000.00	$10,000.00
2-0505	Garbage	$7,240.39	$6,818.23	$7,000.00	$9,500.02	$12,000.00	$12,000.00	$12,000.00
2-0506	New Generator Maintenance	$0.00	$0.00	$0.00	$13.58	$1,000.00	$1,000.00	$1,000.00
2-1300	Building Repair	$33,328.61	$12,769.08	$30,000.00	$56,054.41	$40,000.00	$40,000.00	$40,000.00
2-1600	Other Equipment Repair	$2,359.85	$1,046.54	$3,000.00	$352.47	$3,000.00	$3,000.00	$3,000.00
2-1620	Janitorial Equipment Repair	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1640	Elevator Repair	$0.00	$2,669.00	$1,500.00	$0.00	$1,500.00	$1,500.00	$1,500.00
2-1650	Grounds Care	$6,687.99	$4,742.36	$8,000.00	$5,173.54	$7,000.00	$7,000.00	$7,000.00
2-1704	Mileage	$0.00	$0.00	$500.00	$0.00	$500.00	$500.00	$500.00
2-1801	Dues, Sub., Registration, Etc....	$139.00	$0.00	$500.00	$0.00	$500.00	$500.00	$500.00
2-0506	New Generator Maintenance	$0.00	$0.00	$0.00	$0.00	$1,000.00	$1,000.00	$1,000.00
2-2544	Maintenance Agreements	$19,841.62	$27,406.06	$23,400.00	$21,625.70	$23,400.00	$23,400.00	$23,400.00
	OPERATING EXPENSES TOTAL	$157,705.87	$145,114.75	$171,900.00	$187,997.64	$193,900.00	$193,900.00	$193,900.00

Supplies and Materials

LINCOLN
Budget Worksheet 2024/2025
0100 GENERAL

641-00	BUILDING & GROUNDS	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
3-0101	Supplies-Office	$720.48	$1,895.38	$800.00	$106.35	$800.00	$800.00	$800.00
3-0102	Supplies-Chemical	$2,385.74	$2,909.59	$4,000.00	$1,072.79	$4,000.00	$4,000.00	$4,000.00
3-0103	Supplies, Janitorial	$18,983.81	$26,715.29	$24,000.00	$16,157.50	$20,000.00	$20,000.00	$20,000.00
3-0106	Shop & Building Supplies	$12,873.07	$10,463.80	$13,000.00	$5,699.94	$13,000.00	$13,000.00	$13,000.00
3-0109	Shop Tools	$943.89	$433.89	$1,500.00		$1,500.00	$1,500.00	$1,500.00
	SUPPLIES AND MATERIALS TOTAL	$35,906.99	$42,417.95	$43,300.00	$23,036.58	$39,300.00	$39,300.00	$39,300.00
	Equipment Rental							
4-0300	Rental - Equipment	$94.16	$0.00	$500.00	$0.00	$500.00	$500.00	$500.00
	EQUIPMENT RENTAL TOTAL	$94.16	$0.00	$500.00	$0.00	$500.00	$500.00	$500.00
	Capital Outlay							
5-0264	Building Materials	$2,273.31	$168.42	$3,000.00	$1,539.13	$3,000.00	$3,000.00	$3,000.00
5-0308	Snow Moving Equipment	$379.97	$4,500.00	$5,500.00	$5,500.00	$5,500.00	$5,500.00	$5,500.00
5-0312	Sprinkler System	$929.78	$999.60	$1,000.00	$810.95	$1,000.00	$1,000.00	$1,000.00
5-0314	Lawn Equipment	$394.89	$0.00	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00
5-0319	Janitorial Equipment	$0.00	$0.00	$1,000.00	$689.95	$1,000.00	$1,000.00	$1,000.00
	CAPITAL OUTLAY TOTAL	$3,977.95	$5,668.02	$11,500.00	$8,540.03	$11,500.00	$11,500.00	$11,500.00
	TOTAL EXPENDITURES	$454,737.37	$477,345.42	$545,675.00	$496,594.85	$554,035.00	$554,035.00	$554,035.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

642-00	Grounds Jail	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0203	Overtime/Special	$285.35	$317.14	$500.00	$393.92	$500.00	$500.00	$500.00
1-0306	Regular Time Salary - Custodial	$73,476.00	$77,850.13	$88,563.00	$83,244.52	$86,595.00	$86,595.00	$86,595.00
1-0406	Part-Time Salary - Custodial	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0502	Holiday Pay	$3,184.64	$3,468.40	$3,600.00	$4,404.96	$5,000.00	$5,000.00	$5,000.00
1-0801	Workman's Comp	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$76,945.99	$81,635.67	$92,663.00	$88,043.40	$92,095.00	$92,095.00	$92,095.00
	Operating Expenses							
2-0501	Lights, Water & Sewer	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-0503	Heating Fuels	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-0505	Garbage	$6,386.39	$8,178.77	$8,500.00	$10,030.05	$12,000.00	$12,000.00	$12,000.00
2-1300	Building Repair	$75,852.22	$64,385.12	$130,000.00	$92,695.04	$130,000.00	$130,000.00	$130,000.00
2-1600	Other Equipment Repair	$13,726.89	$11,321.86	$15,000.00	$15,173.22	$16,000.00	$16,000.00	$16,000.00
2-1650	Grounds Care	$9,430.80	$3,462.89	$4,000.00	$4,104.38	$4,500.00	$4,500.00	$4,500.00
2-1801	Dues, Sub., Registration, Etc....	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-2544	Maintenance Agreements	$15,784.67	$1,850.00	$12,000.00	$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$121,180.97	$89,198.64	$169,500.00	$122,002.69	$162,500.00	$162,500.00	$162,500.00
	Supplies and Materials							
3-0102	Supplies-Chemical	$1,197.00	$1,286.05	$2,500.00	$2,144.83	$2,500.00	$2,500.00	$2,500.00
3-0103	Supplies, Janitorial	$13,828.47	$11,719.30	$15,000.00	$24,086.04	$25,000.00	$25,000.00	$25,000.00
3-0106	Shop & Building Supplies	$15,557.05	$16,344.85	$17,000.00	$11,810.93	$15,000.00	$15,000.00	$15,000.00
3-0109	Shop Tools Shop & Bldging supplies	$527.50	$893.46	$1,500.00	$0.00	$1,500.00	$1,500.00	$1,500.00
	SUPPLIES AND MATERIALS TOTAL	$31,110.02	$30,243.66	$36,000.00	$38,041.80	$44,000.00	$44,000.00	$44,000.00
	Equipment Rental							
4-0300	Rental - Equipment	$0.00	$0.00	$500.00	$0.00	$500.00	$500.00	$500.00
	EQUIPMENT RENTAL TOTAL	$0.00	$0.00	$500.00	$0.00	$500.00	$500.00	$500.00
	Capital Outlay							
5-0308	Snow Moving Equipment	$0.00	$58.35	$500.00	$0.00	$500.00	$500.00	$500.00
	Replace RTU's on Rooftop	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Replace Flooring in Lobby Sheriff Office	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Hoods for Smoke evauation Units into PODs	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0312	Sprinkler System	$0.00	$0.00	$500.00	$223.17	$500.00	$500.00	$500.00
5-0314	Lawn Equipment	$0.00	$0.00	$500.00	$101.00	$500.00	$500.00	$500.00
5-0319	Janitorial Equipment	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00
	CAPITAL OUTLAY TOTAL	$0.00	$58.35	$2,500.00	$324.17	$2,500.00	$2,500.00	$2,500.00
	TOTAL EXPENDITURES	$229,236.98	$201,136.32	$301,163.00	$248,412.06	$301,595.00	$301,595.00	$301,595.00

LINCOLN
Budget Worksheet 2025/2026
0100 General

645-00 **AGRICULTURAL EXTENSION AGENT**

		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0202	Salary - Extention Asst County	$15,454.06	$36,589.57	$41,765.00	$38,425.67	$42,100.00	$42,100.00	$42,100.00
1-0203	Overtime/Special	$3,152.34	$4,676.81	$4,000.00	$2,478.14	$4,000.00	$4,000.00	$4,000.00
1-0305	Clerical Salary	$63,680.58	$62,752.01	$70,060.00	$68,504.33	$72,000.00	$72,000.00	$72,000.00
1-0306	Part-Time Salary	$4,946.47	$4,096.52	$4,500.00	$907.50	$5,800.00	$5,800.00	$5,800.00
1-0502	Holiday Pay	$2,848.42	$4,543.77	$4,860.00	$5,519.91	$6,100.00	$6,100.00	$6,100.00
1-0801	Workman's Comp	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$90,081.87	$112,658.68	$125,185.00	$115,835.55	$130,000.00	$130,000.00	$130,000.00
	Operating Expenses							
2-0100	Postal Service	$1,869.69	$2,738.42	$2,500.00	$2,579.84	$2,700.00	$2,700.00	$2,700.00
2-0200	Telephone Service	$2,618.77	$2,895.50	$3,000.00	$2,860.15	$2,800.00	$2,800.00	$2,800.00
2-0500	Utilities	$0.00	$0.00	$0.00	$564.05	$600.00	$600.00	$600.00
2-1200	Equipment Repair	$0.00	$226.69	$300.00	$13.50	$300.00	$300.00	$300.00
2-1300	Building Repair	$687.50	$10.73	$600.00	$14.46	$300.00	$300.00	$300.00
2-1704	Travel Expense	$4,208.74	$2,825.53	$5,250.00	$6,610.31	$7,200.00	$7,200.00	$7,200.00
2-1708	Board Members Expenses	$155.00	$200.00	$500.00	$444.40	$500.00	$500.00	$500.00
2-1801	Dues, Sub., Registration, Etc....	$1,787.73	$2,045.25	$1,500.00	$7,024.08	$4,300.00	$4,300.00	$4,300.00
2-2544	Maintenance Agreements	$7,822.73	$4,579.31	$6,000.00	$3,059.06	$5,200.00	$5,200.00	$5,200.00
	OPERATING EXPENSES TOTAL	$19,150.16	$15,521.43	$19,650.00	$23,169.85	$23,900.00	$23,900.00	$23,900.00
	Supplies and Materials							
3-0101	Supplies/Stationery	$9,242.02	$8,452.74	$7,000.00	$12,137.91	$7,500.00	$7,500.00	$7,500.00
3-0124	Program Supplies	0.00	510.00	0.00	0.00	0.00	0.00	0.00
	SUPPLIES AND MATERIALS TOTAL	$9,242.02	$8,962.74	$7,000.00	$12,137.91	$7,500.00	$7,500.00	$7,500.00
	Equipment Rental							
4-0200	Technology	4,771.07	6,366.19	4,800.00	5,062.08	5,200.00	5,200.00	5,200.00
4-0202	Copier Lease	3,519.48	2,524.73	3,000.00	3,954.71	4,100.00	4,100.00	4,100.00
4-0500	Building Rental	10,100.00	10,200.00	10,200.00	11,050.00	10,200.00	10,200.00	10,200.00
	EQUIPMENT RENTAL TOTAL	18,390.55	19,090.92	18,000.00	20,066.79	19,500.00	19,500.00	19,500.00
	Capital Outlay							
5-0301	Cars	$6,338.90	$6,035.37	$6,500.00	$3,984.90	$6,500.00	$6,500.00	$6,500.00
5-0381	New Equipment	$5,672.84	$6,495.90	$6,500.00	$5,762.33	$6,500.00	$6,500.00	$6,500.00
	CAPITAL OUTLAY TOTAL	$12,011.74	$12,531.27	$13,000.00	$9,747.23	$13,000.00	$13,000.00	$13,000.00
	TOTAL EXPENDITURES	$148,876.34	$168,765.04	$182,835.00	$180,957.33	$193,900.00	$193,900.00	$193,900.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

648-00	PHOTOSTAT DEPARTMENT	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0203	Overtime/Special	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0301	Regular Salary - Administrator	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0305	Regular Time Salary - Clerical	$29,582.23	$31,329.81	$36,000.00	$14,521.32	$35,000.00	$35,000.00	$35,000.00
1-0405	Part-Time Salary - Clerical	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0502	Holiday Pay	$1,232.84	$1,501.20	$1,600.00	$1,903.44	$1,600.00	$1,600.00	$1,600.00
1-0801	Workman's Comp	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$30,815.07	$32,831.01	$37,600.00	$16,424.76	$36,600.00	$36,600.00	$36,600.00
	Operating Expenses							
2-1200	Office Equipment - Repair	$3,500.33	$441.66	$2,500.00	$0.00	$2,000.00	$2,000.00	$2,000.00
2-2544	Service Agreement	$1,750.85	$3,678.93	$4,000.00	$2,431.17	$3,000.00	$3,000.00	$3,000.00
2-2571	Microfilm Processing	$3,964.30	$0.00	$6,000.00	$3,810.48	$4,500.00	$4,500.00	$4,500.00
	OPERATING EXPENSES TOTAL	$9,215.48	$4,121.00	$12,500.00	$6,241.65	$9,500.00	$9,500.00	$9,500.00
	Supplies and Materials							
3-0101	Supplies - Office	$108.31	$302.66	$1,500.00	$5.50	$1,500.00	$1,500.00	$1,500.00
3-0117	Supplies - Microfilm	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3-0118	Paper Supplies	$3,037.76	$4,897.52	$6,000.00	$4,424.65	$6,000.00	$6,000.00	$6,000.00
3-0128	Supplies - Photostat	$0.00	$41.99	$0.00	$0.00	$0.00	$0.00	$0.00
	SUPPLIES AND MATERIALS TOTAL	$3,146.07	$5,242.17	$7,500.00	$4,430.15	$7,500.00	$7,500.00	$7,500.00
	Equipment Rental							
4-0200	Lease - Equipment - Office	$1,950.00	$1,950.00	$1,950.00	$1,950.00	$1,950.00	$1,950.00	$1,950.00
	EQUIPMENT RENTAL TOTAL	$1,950.00	$1,950.00	$1,950.00	$1,950.00	$1,950.00	$1,950.00	$1,950.00
	Capital Outlay							
5-0500	Office Equipment	$0.00	$9,150.00	$5,000.00	$0.00	$0.00	$0.00	$0.00
5-0700	Contingency	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	CAPITAL OUTLAY TOTAL	$0.00	$9,150.00	$5,000.00	$0.00	$0.00	$0.00	$0.00
	TOTAL EXPENDITURES	$45,126.62	$53,294.18	$64,550.00	$29,046.56	$55,550.00	$55,550.00	$55,550.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

651-00 **COUNTY SHERIFF**

		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0100	Official's Salary	$96,909.41	$106,290.54	$109,482.00	$109,478.94	$112,000.00	$112,000.00	$112,000.00
1-0201	Deputy's Salary	$80,070.36	$19,764.32	$94,395.00	$76,325.76	$97,600.00	$97,600.00	$97,600.00
1-0202	Deputy's Salaries - Others	$1,406,825.01	$1,475,710.80	$1,808,360.00	$1,666,633.17	$1,926,000.00	$1,933,200.00	$1,933,200.00
1-0203	Overtime Salaries	$59,433.56	$57,279.35	$65,000.00	$43,249.57	$69,000.00	$69,000.00	$69,000.00
1-0305	Regular Time Salary - Clerical	$210,023.12	$191,044.48	$201,000.00	$192,531.47	$214,000.00	$214,000.00	$214,000.00
1-0317	Regular Time - Investigative	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0405	Part-Time Salary - Clerical	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0415	Grant Pay	$61,450.00	$46,204.80	$70,000.00	$48,393.46	$70,000.00	$70,000.00	$70,000.00
1-0431	Salary - Security	$1,420.00	$3,650.22	$2,000.00	$2,745.01	$2,100.00	$2,100.00	$2,100.00
1-0502	Holiday Pay	$0.00	$58,604.42	$58,000.00	$80,951.88	$61,800.00	$61,800.00	$61,800.00
1-0800	Education	$2,580.00	$3,007.00	$0.00	$3,312.00	$3,400.00	$3,400.00	$3,400.00
1-0801	Workman's Comp	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0900	EMT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-1100	Uniform & Uniform Allowanced	$16,443.35	$16,488.56	$12,500.00	$11,032.59	$12,800.00	$12,800.00	$12,800.00
	PERSONAL SERVICES TOTAL	$1,935,154.81	$1,978,044.49	$2,420,737.00	$2,234,653.85	$2,568,700.00	$2,575,900.00	$2,575,900.00
	Operating Expenses							
2-0100	Postal Servies	$482.45	$343.27	$1,200.00	$489.77	$1,200.00	$1,200.00	$1,200.00
2-0400	Radio Repair	$190.00	$346.30	$3,000.00	$0.00	$3,000.00	$3,000.00	$3,000.00
2-1200	Office Equipment - Repair	$0.00	$199.00	$2,000.00	$80.00	$2,000.00	$2,000.00	$2,000.00
2-1601	Other Equipment Repair - Auto	$74,814.29	$88,766.27	$60,000.00	$86,461.39	$80,000.00	$80,000.00	$80,000.00
2-1602	Abandoned Vehicle Towing	$1,267.50	$301.00	$2,500.00	$790.00	$2,500.00	$2,500.00	$2,500.00
2-1701	Meals	$6,943.65	$5,537.69	$6,000.00	$7,798.11	$6,200.00	$6,200.00	$6,200.00
2-1702	Lodging	$8,060.47	$4,521.57	$8,000.00	$10,610.64	$8,400.00	$8,400.00	$8,400.00
2-1703	Commerical Transportation	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1704	Mileage Allowance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1712	Travel Expense - (Prisoners)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1800	Sheriff's Costs Expenses	$544.80	$5,022.17	$4,000.00	$1,830.55	$4,000.00	$4,000.00	$4,000.00
2-1801	Dues, Sub., Etc...	$2,212.00	$2,482.10	$2,300.00	$1,685.00	$2,300.00	$2,300.00	$2,300.00
2-1806	Public Safety/Scuba	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1813	Co Sheriff - Motor Vehicle Inspection	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-2000	Printing & Publishing	$1,036.50	$1,122.07	$1,400.00	$675.02	$1,400.00	$1,400.00	$1,400.00
2-2408	Evaluations	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-2416	DARE Program Costs	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

651-00	COUNTY SHERIFF	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
2-2515	Contracts	$268,772.36	$429,132.46	$453,906.00	$412,562.82	$468,000.00	$484,000.00	$484,000.00
2-2901	County Sheriff's Fees	$30,652.95	$28,462.64	$35,000.00	$26,622.15	$32,000.00	$32,000.00	$32,000.00
2-2906	Continuing Education	$9,545.25	$13,665.50	$8,500.00	$18,769.50	$8,800.00	$8,800.00	$8,800.00
2-2914	Sheriff Reserve Officers	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-2915	Sheriff's Posse	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-3000	Medical	$205.00	$788.00	$2,000.00	$0.00	$2,000.00	$2,000.00	$2,000.00
2-6070	CODE Project	$1,880.29	$3,112.93	$3,000.00	$841.95	$3,000.00	$3,000.00	$3,000.00
	OPERATING EXPENSES TOTAL	$406,607.51	$583,802.97	$592,806.00	$569,216.90	$624,800.00	$640,800.00	$640,800.00
	Supplies and Materials							
3-0101	Supplies - Office	$5,323.34	$5,460.13	$5,800.00	$5,360.41	$5,800.00	$5,800.00	$5,800.00
3-0103	Supplies - Janitorial	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3-0104	Technical Supplies (Film Etc)	$1,003.28	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3-0112	Law Enforcement Supplies	$18,222.54	$22,373.31	$1,200.00	$143,717.96	$20,000.00	$20,000.00	$20,000.00
3-0118	Stationery/Envelopes	$0.00	$0.00	$20,000.00	$0.00	$1,200.00	$1,200.00	$1,200.00
3-0128	Data Processing Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3-0209	Equipment - Fuel	$85,406.59	$83,096.23	$100,000.00	$82,014.44	$100,000.00	$90,000.00	$90,000.00
3-0210	Equipment - Grease & Oil	$6,206.99	$9,309.86	$9,000.00	$8,674.34	$9,000.00	$9,000.00	$9,000.00
3-0211	Equipment - Tire & Tire Repair	$11,250.84	$8,580.83	$8,500.00	$5,994.88	$8,500.00	$8,500.00	$8,500.00
	SUPPLIES AND MATERIALS TOTAL	$127,413.58	$128,820.36	$144,500.00	$245,762.03	$144,500.00	$134,500.00	$134,500.00
	Equipment Rental							
4-0200	Equipment Rental-Office	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Capital Outlay							
5-0301	New Automobile	$71,165.00	$141,185.00	$100,000.00	$120,849.00	$120,000.00	$120,000.00	$120,000.00
5-0311	Radio Equipment	$1,538.67	$34,948.76	$10,000.00	$13,511.74	$10,300.00	$10,300.00	$10,300.00
5-0314	Law Equipment - Guns	$14,897.30	$26,000.39	$15,500.00	$15,143.50	$15,000.00	$15,000.00	$15,000.00
5-0315	Data Processing Equipment	$2,568.75	$15,360.00	$3,000.00	$326.50	$3,000.00	$3,000.00	$3,000.00
5-0318	Safety Equipment	$0.00	$0.00	$1,000.00	$233.51	$1,000.00	$1,000.00	$1,000.00
5-0500	Office Equipment	$1,852.91	$0.00	$1,200.00	$794.84	$1,200.00	$1,200.00	$1,200.00
5-0700	Furniture	$1,524.00	$0.00	$1,000.00	$23.98	$1,000.00	$1,000.00	$1,000.00
5-1309	Data Processing Software	$0.00	$0.00	$7,000.00	$4,306.00	$7,000.00	$7,000.00	$7,000.00
5-1311	Lease/Purchase Agreement	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	CAPITAL OUTLAY TOTAL	$93,546.63	$217,494.15	$138,700.00	$155,189.07	$158,500.00	$158,500.00	$158,500.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

651-00	COUNTY SHERIFF	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	TOTAL EXPENDITURES	$2,562,722.53	$2,908,161.97	$3,296,743.00	$3,204,821.85	$3,496,500.00	$3,509,700.00	$3,509,700.00

652-00	COUNTY ATTORNEY	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0100	Official's Salary	$116,833.62	$121,475.04	$125,120.00	$125,119.02	$128,875.00	$128,875.00	$128,875.00
1-0201	Deputy's Salary - Chief	$66,473.07	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0202	Deputy's Salary - Others	$335,802.48	$406,019.97	$500,000.00	$482,466.96	$516,000.00	$516,000.00	$516,000.00
1-0203	Overtime/Special	$3,759.75	$4,971.80	$5,000.00	$5,863.49	$6,500.00	$6,500.00	$6,500.00
1-0204	Overtime/Special	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0301	Regular Time Salary - V/W Dir.	$0.00	$3,024.00	$48,000.00	$45,232.60	$50,000.00	$50,000.00	$50,000.00
1-0305	Regular Time Salary - Clerical	$261,091.31	$269,761.12	$300,725.00	$275,513.97	$308,700.00	$308,700.00	$308,700.00
1-0405	Part-Time Salary - Clerical	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0502	Holiday Pay	$8,586.72	$10,371.44	$10,915.00	$12,628.96	$13,500.00	$13,500.00	$13,500.00
1-0801	Workman's Comp	$0.00	$10.80	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$792,546.95	$815,634.17	$989,760.00	$946,825.00	$1,023,575.00	$1,023,575.00	$1,023,575.00
	Operating Expenses							
2-0100	Postal Service	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-0200	Telephone Service	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1016	Photostat	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1200	Office Equipment Repair	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-2210	Juvenile Diversion Program	$0.00	$0.00	$0.00	$0.00	$10,000.00	$10,000.00	$10,000.00
2-2211	Advent Program	$0.00	$0.00	$0.00	$0.00	$3,000.00	$3,000.00	$3,000.00
2-1701	Meals	$622.64	$485.67	$500.00	$699.54	$800.00	$800.00	$800.00
2-1702	Lodging	$2,068.50	$1,408.50	$3,000.00	$2,261.70	$3,000.00	$3,000.00	$3,000.00
2-1703	Travel Expense - Commercial	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1704	Mileage Allowance	$2,492.70	$1,166.89	$2,000.00	$2,223.40	$2,500.00	$2,500.00	$2,500.00
2-1801	Dues, Sub., Registration, Etc....	$4,644.65	$6,871.42	$10,000.00	$7,721.50	$10,000.00	$10,000.00	$10,000.00
2-2000	Printing & Publishing	$586.88	$102.50	$1,000.00	$142.58	$1,000.00	$1,000.00	$1,000.00
2-2350	Witness Fees	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-2500	Consulting & Medical Fees	$3,557.50	$4,160.00	$5,000.00	$10,060.00	$5,000.00	$5,000.00	$5,000.00
2-2600	Court Costs	$3,903.46	$8,083.96	$8,000.00	$5,229.26	$8,000.00	$8,000.00	$8,000.00
2-8600	Coroner Costs	$0.00	$658.60	$0.00	$0.00	$0.00	$0.00	$0.00
2-8900	Autopsy Costs	$26,120.75	$22,238.42	$55,000.00	$19,593.21	$60,000.00	$60,000.00	$60,000.00
	OPERATING EXPENSES TOTAL	$43,997.08	$45,175.96	$84,500.00	$47,931.19	$103,300.00	$103,300.00	$103,300.00
	Supplies and Materials							
3-0101	Supplies - Office	$5,451.42	$7,622.54	$10,000.00	$5,822.13	$10,000.00	$10,000.00	$10,000.00
3-0118	Stationery/Envelopes	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3-0128	Supplies - Data Processing	$0.00	$0.00	$0.00	$358.88	$0.00	$0.00	$0.00
	SUPPLIES AND MATERIALS TOTAL	$5,451.42	$7,622.54	$10,000.00	$6,181.01	$10,000.00	$10,000.00	$10,000.00

	Capital Outlay							
5-0315	Data Processing Equipment	$2,007.61	$3,583.86	$4,200.00	$3,474.53	$5,000.00	$5,000.00	$5,000.00
5-0500	Office Equipment	$0.00	$0.00	$500.00	$0.00	$0.00	$0.00	$0.00
5-0700	Furniture	$0.00	$0.00	$2,000.00	$949.88	$2,000.00	$2,000.00	$2,000.00
5-1309	Data Processing Software	$30,770.60	$32,355.88	$34,000.00	$36,530.27	$40,000.00	$40,000.00	$40,000.00
	CAPITAL OUTLAY TOTAL	$32,778.21	$35,939.74	$40,700.00	$40,954.68	$47,000.00	$47,000.00	$47,000.00
	TOTAL EXPENDITURES	$874,773.66	$904,372.41	$1,124,960.00	$1,041,891.88	$1,183,875.00	$1,183,875.00	$1,183,875.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

653-00	COMMUNICATIONS CENTER (P.B.X.)	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0203	Overtime/Special	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0305	Regular Time Salary - Clerical	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0405	Part-Time Salary - Clerical	$28,316.22	$28,359.08	$31,000.00	$29,208.69	$39,000.00	$39,000.00	$39,000.00
1-0502	Holiday Pay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$28,316.22	$28,359.08	$31,000.00	$29,208.69	$39,000.00	$39,000.00	$39,000.00
	Operating Expenses							
2-0100	Postal Service	$114,064.76	$125,769.98	$145,000.00	$36,803.69	$140,000.00	$140,000.00	$140,000.00
2-0200	Local Telephone Service	$14,886.86	$14,499.19	$16,000.00	$14,546.27	$16,000.00	$16,000.00	$16,000.00
2-0202	Long Distance Telephone	$3,610.97	$3,993.88	$5,000.00	$3,869.79	$5,000.00	$5,000.00	$5,000.00
2-0203	T-1 Telephone Service	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1600	Other Equipment Repair	$0.00	$0.00	$1,500.00	$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$132,562.59	$144,263.05	$167,500.00	$55,219.75	$161,000.00	$161,000.00	$161,000.00
	Supplies and Materials							
3-0101	Supplies - Office	$49.85	$18.50	$150.00	$75.19	$150.00	$150.00	$150.00
	SUPPLIES AND MATERIALS TOTAL	$49.85	$18.50	$150.00	$75.19	$150.00	$150.00	$150.00
	Capital Outlay							
5-0500	Office Equipment	$0.00	$0.00	$500.00	$0.00	$5,000.00	$0.00	$0.00
	CAPITAL OUTLAY TOTAL	$0.00	$0.00	$500.00	$0.00	$5,000.00	$0.00	$0.00
	TOTAL EXPENDITURES	$160,928.66	$172,640.63	$199,150.00	$84,503.63	$205,150.00	$200,150.00	$200,150.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
657-00	**MERIT COMMISSION**							
	Operating Expenses							
2-1701	Meals	$0.00	$0.00	$50.00	$0.00	$50.00	$50.00	$50.00
2-1704	Mileage Allowance	$0.00	$0.00	$50.00	$0.00	$50.00	$50.00	$50.00
2-2000	Printing & Publishing	$126.52	$37.80	$250.00	$174.55	$250.00	$250.00	$250.00
2-2500	Consulting Fees (Expert)	$0.00	$0.00	$800.00	$0.00	$800.00	$800.00	$800.00
	OPERATING EXPENSES TOTAL	$126.52	$37.80	$1,150.00	$174.55	$1,150.00	$1,150.00	$1,150.00
	Supplies and Materials							
3-0101	Supplies - Office	$0.00	$0.00	$100.00	$0.00	$100.00	$100.00	$100.00
	SUPPLIES AND MATERIALS TOTAL	$0.00	$0.00	$100.00	$0.00	$100.00	$100.00	$100.00
	TOTAL EXPENDITURES	$126.52	$37.80	$1,250.00	$174.55	$1,250.00	$1,250.00	$1,250.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

662-00	CHILD SUPPORT DIVISION	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0201	Deputy's Salary - Chief	$77,008.45	$63,928.30	$90,000.00	$82,145.28	$92,175.00	$92,175.00	$92,175.00
1-0203	Overtime/Special	$2,277.03	$2,073.54	$2,000.00	$1,848.44	$2,000.00	$2,000.00	$2,000.00
1-0305	Regular Time Salary - Clerical	$167,455.01	$149,764.54	$210,830.00	$192,938.56	$219,755.00	$219,755.00	$219,755.00
1-0405	Part-Time Salary - Clerical	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0502	Holiday Pay	$6,745.84	$7,332.00	$9,320.00	$11,118.72	$12,000.00	$12,000.00	$12,000.00
1-0804	Life Insurance	$0.00	$37.50	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$253,486.33	$223,135.88	$312,150.00	$288,051.00	$325,930.00	$325,930.00	$325,930.00
	Operating Expenses							
2-1600	Other Equipment Repair	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1701	Meals	$144.59	$147.18	$200.00	$91.03	$200.00	$200.00	$200.00
2-1702	Lodging	$1,263.15	$1,620.15	$2,000.00	$986.85	$1,000.00	$1,000.00	$1,000.00
2-1703	Travel Expense - Commercial	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1704	Mileage Allowance	$616.25	$848.35	$1,000.00	$792.58	$1,000.00	$1,000.00	$1,000.00
2-1801	Dues, Sub., Reg., ETC.	$1,136.35	$1,228.00	$2,000.00	$895.00	$1,000.00	$1,000.00	$1,000.00
2-2000	Printing & Publishing	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-2600	Court Costs	$1,210.75	$1,142.85	$1,500.00	$1,055.58	$1,500.00	$1,500.00	$1,500.00
2-7000	Microfilming/Photostat	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$4,371.09	$4,986.53	$6,700.00	$3,821.04	$4,700.00	$4,700.00	$4,700.00
	Supplies and Materials							
3-0101	Supplies - Office	$2,769.54	$3,393.87	$4,000.00	$3,139.91	$4,000.00	$4,000.00	$4,000.00
3-0118	Stationery/Envelopes	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3-0128	Supplies - Data Processing	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	SUPPLIES AND MATERIALS TOTAL	$2,769.54	$3,393.87	$4,000.00	$3,139.91	$4,000.00	$4,000.00	$4,000.00
	Capital Outlay							
5-0315	Data Processing Equipment	$414.00	$243.94	$0.00	$319.00	$0.00	$0.00	$0.00
5-0500	Office Equipment	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00
5-0700	Furniture	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-1305	Data Processing Software	$0.00	$832.72	$1,500.00	$0.00	$1,500.00	$1,500.00	$1,500.00
	CAPITAL OUTLAY TOTAL	$414.00	$1,076.66	$2,500.00	$319.00	$2,500.00	$2,500.00	$2,500.00
	TOTAL EXPENDITURES	$261,040.96	$232,592.94	$325,350.00	$295,330.95	$337,130.00	$337,130.00	$337,130.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

671-00	COUNTY JAIL	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0202	Education Pay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0203	Overtime Salaries	$41,142.13	$35,190.48	$50,000.00	$26,890.04	$50,000.00	$50,000.00	$50,000.00
1-0305	Salary Reg Time Clerical	$79,548.51	$86,005.63	$95,325.00	$90,428.80	$95,400.00	$95,400.00	$95,400.00
1-0307	Medical	$85,312.66	$99,123.19	$127,000.00	$98,108.02	$193,000.00	$193,000.00	$193,000.00
1-0315	Reg Time Salary - Correctional	$1,591,748.54	$1,713,309.82	$2,003,000.00	$1,662,586.76	$2,113,000.00	$2,214,200.00	$2,214,200.00
1-0341	Jail Supervisor	$63,798.00	$74,025.76	$77,800.00	$81,128.48	$85,600.00	$85,600.00	$85,600.00
1-0405	Part-Time Salary	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0415	Salary Security	$0.00	$0.00	$0.00	$754.69	$0.00	$0.00	$0.00
1-0431	Security Pay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0502	Hoilday Pay	$0.00	$71,490.84	$71,500.00	$80,693.62	$0.00	$0.00	$0.00
1-0800	Education	$793.00	$305.00	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00
1-0808	Cash In Lieu	$0.00	$1,600.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0900	EMT	$20.00	$60.00	$150.00	$0.00	$0.00	$0.00	$0.00
1-1100	Uniform Allowance	$4,602.76	$6,871.93	$9,000.00	$17,537.94	$10,000.00	$10,000.00	$10,000.00
	PERSONAL SERVICES TOTAL	$1,866,965.60	$2,087,982.65	$2,434,775.00	$2,058,128.35	$2,548,000.00	$2,649,200.00	$2,649,200.00
	Operating Expenses							
2-0100	Postal Service	$14.80	$6.25	$300.00	$89.00	$300.00	$300.00	$300.00
2-0500	Utilities	$155,720.39	$127,519.75	$162,000.00	$128,224.56	$165,000.00	$165,000.00	$165,000.00
2-0505	Garbage	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1200	Office Equipment Repair	$0.00	$24.83	$3,000.00	$0.00	$3,000.00	$3,000.00	$3,000.00
2-1300	Building Repair	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00
2-1600	Other Equipment Repair	$81.38	$4,298.98	$5,000.00	$6,885.61	$5,100.00	$5,100.00	$5,100.00
2-1601	Auto Repair	$5,145.51	$3,605.48	$3,000.00	$3,752.99	$3,100.00	$3,100.00	$3,100.00
2-1701	Meals	$645.93	$560.96	$3,000.00	$1,625.32	$3,000.00	$3,000.00	$3,000.00
2-1702	Lodging-Transports	$3,945.26	$470.49	$2,000.00	$0.00	$2,000.00	$2,000.00	$2,000.00
2-1703	Commercial Transport	$0.00	$0.00	$1,500.00	$0.00	$1,500.00	$1,500.00	$1,500.00
2-1704	Mileage	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1712	Travel Expense - Transports	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00
2-1801	Dues, Subscriptions	$440.00	$610.00	$600.00	$300.00	$600.00	$600.00	$600.00
2-1900	Food Contract	$286,500.81	$285,928.14	$300,000.00	$317,801.64	$320,000.00	$320,000.00	$320,000.00
2-1901	Housing of Prisoners	$0.00	$1,570.00	$0.00	$14.96	$0.00	$0.00	$0.00
2-1902	Laundry	$7,135.47	$6,617.82	$8,000.00	$6,535.50	$8,000.00	$8,000.00	$8,000.00
2-1904	Prisoner's Clothing	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

671-00	COUNTY JAIL	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
2-1906	Jail Supplies	$9,780.50	$9,028.18	$13,000.00	$11,021.38	$13,000.00	$13,000.00	$13,000.00
2-1907	Kitchen Supplies	$4,551.47	$3,988.97	$5,000.00	$2,721.38	$5,000.00	$5,000.00	$5,000.00
2-2000	Printing & Publishing	$250.55	$266.42	$500.00	$453.26	$500.00	$500.00	$500.00
2-2408	Evaluation	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-2515	Contracts	$45,634.80	$45,214.53	$60,000.00	$50,206.05	$61,000.00	$61,000.00	$61,000.00
2-2906	Continuing Education (Training)	$10,334.22	$7,634.37	$8,500.00	$19,614.98	$9,000.00	$9,000.00	$9,000.00
2-3000	Medical & Hospital	$10,253.73	$38,151.59	$50,000.00	$14,793.92	$50,000.00	$50,000.00	$50,000.00
2-3300	Prescriptions	$58,170.48	$57,732.44	$65,000.00	$66,611.23	$75,000.00	$75,000.00	$75,000.00
2-4110	Pest Control	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$598,605.30	$593,229.20	$692,400.00	$630,651.78	$727,100.00	$727,100.00	$727,100.00
	Supplies and Materials							
3-0101	Supplies - Office	$4,146.42	$5,416.09	$5,000.00	$4,203.04	$5,000.00	$5,000.00	$5,000.00
3-0102	Supplies - Chemical	$0.00	$0.00	$500.00	$0.00	$500.00	$500.00	$500.00
2-0103	Supplies - Janitorial	$0.00	$0.00	$500.00	$79.96	$580.00	$580.00	$580.00
2-0104	Supplies - Technical	$0.00	$5,787.99	$6,500.00	$3,750.06	$6,500.00	$6,500.00	$6,500.00
3-0112	Supplies - Law Enforcement	$16,734.74	$17,501.22	$17,500.00	$136,721.46	$18,000.00	$18,000.00	$18,000.00
3-0118	Stationery/Envelopes	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3-0127	Supplies - First Aid	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3-0136	Jail Commissary	$236,479.80	$232,997.96	$280,000.00	$229,902.66	$287,000.00	$287,000.00	$287,000.00
3-0209	Fuel	$14,419.34	$7,095.36	$15,000.00	$6,680.69	$15,000.00	$15,000.00	$15,000.00
3-0210	Grease	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3-0211	Tires & Tire Repair	$1,517.04	$0.00	$1,000.00	$0.00	$0.00	$0.00	$0.00
	SUPPLIES AND MATERIALS TOTAL	$273,297.34	$268,798.62	$326,000.00	$381,337.87	$332,580.00	$332,580.00	$332,580.00
	Capital Outlay							
5-0315	Data Processing Equipment	$461.00	$0.00	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00
5-0500	Office Equipment	$44.99	$277.31	$1,000.00	$204.49	$1,000.00	$1,000.00	$1,000.00
5-0700	Furniture	$678.00	$0.00	$8,000.00	$280.97	$8,000.00	$8,000.00	$8,000.00
5-1000	Food-Beverage Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-1103	Other Equipment	$51,142.99	$57,844.99	$40,000.00	$91,347.00	$50,000.00	$50,000.00	$50,000.00
5-1309	Data Processing Software	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00
	CAPITAL OUTLAY TOTAL	$52,326.98	$58,122.30	$51,000.00	$91,832.46	$61,000.00	$61,000.00	$61,000.00
	TOTAL EXPENDITURES	**$2,791,195.22**	**$3,008,132.77**	**$3,504,175.00**	**$3,161,950.46**	**$3,668,680.00**	**$3,769,880.00**	**$3,769,880.00**

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

673-00	DIST. PROBATION OFFICE	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Operating Expenses							
2-0100	Postal Service	$10,041.95	$7,777.86	$6,500.00	$9,967.81	$6,500.00	$6,500.00	$6,500.00
2-0200	Telephone - Fax	$14,977.77	$19,082.79	$15,000.00	$20,887.91	$15,000.00	$15,000.00	$15,000.00
2-1200	Office Equipment Repair	$18,166.80	$20,109.50	$18,000.00	$11,497.50	$18,000.00	$18,000.00	$18,000.00
2-1701	Meals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1702	Lodging	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1703	Travel Expenses-Commercial	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1704	Mileage Allowance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1801	Dues, Sub., Registration, ETC..	$0.00	722.94	$2,000.00	2470.78	$1,500.00	$1,500.00	$1,500.00
2-2000	Printing & Publishing	$2,749.93	$2,589.03	$3,000.00	$2,809.02	$3,000.00	$3,000.00	$3,000.00
2-2600	Court Costs	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-2601	Court Costs	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$45,936.45	$50,282.12	$44,500.00	$47,633.02	$44,000.00	$44,000.00	$44,000.00
	Supplies and Materials							
3-0101	Supplies - Office	$20,675.67	$28,743.33	$15,000.00	$37,204.07	$15,000.00	$15,000.00	$15,000.00
3-0103	Janitorial Supplies	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3-0118	Stationery/Envelopes	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3-0128	Supplies - Data Processing	$14,262.44	$9,868.82	$12,000.00	$9,175.86	$12,000.00	$12,000.00	$12,000.00
	SUPPLIES AND MATERIALS TOTAL	$34,938.11	$38,612.15	$27,000.00	$46,379.93	$27,000.00	$27,000.00	$27,000.00
	Equipment Rental							
4-0200	Rental-Equipment-Office	$14,577.87	$11,573.57	$12,000.00	$19,908.79	$12,000.00	$12,000.00	$12,000.00
	EQUIPMENT RENTAL TOTAL	$14,577.87	$11,573.57	$12,000.00	$19,908.79	$12,000.00	$12,000.00	$12,000.00
	Capital Outlay							
5-0315	Data Processing Equipment	$19,077.18	$25,631.87	$25,000.00	$24,013.69	$25,000.00	$25,000.00	$25,000.00
5-0500	Office Equipment	$0.00	$7,692.16	$10,000.00	$0.00	$10,000.00	$10,000.00	$10,000.00
5-0700	Furniture	$1,876.15	$0.00	$4,500.00	$0.00	$4,500.00	$4,500.00	$4,500.00
5-1309	Data Processing Software	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-1311	Lease/Purchase Agreement	$41,599.00	$0.00	$15,000.00	$0.00	$12,500.00	$12,500.00	$12,500.00
	CAPITAL OUTLAY TOTAL	$62,552.33	$33,324.03	$54,500.00	$24,013.69	$52,000.00	$52,000.00	$52,000.00
	TOTAL EXPENDITURES	$158,004.76	$133,791.87	$138,000.00	$137,935.43	$135,000.00	$135,000.00	$135,000.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

691-00	CITY-COUNTY FUND	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Operating Expenses							
2-4428	Sutherland Library	$2,402.00	$2,450.00	$2,499.00	$2,499.00	$2,549.00	$2,549.00	$2,549.00
2-4448	Road Maintenance	$20,796.00	$20,796.00	$20,796.00	$20,796.00	$20,796.00	$20,796.00	$20,796.00
2-4451	Mutual Fire Organization	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-4452	Techology Adm.	$229,047.67	$247,747.21	$285,440.00	$285,597.17	$297,025.00	$332,520.00	$332,520.00
2-9901	Humane Society	$656.00	$768.00	$2,000.00	$1,838.00	$2,000.00	$2,000.00	$2,000.00
2-9902	North Platte Library	$49,000.00	$48,536.00	$49,264.00	$49,264.00	$50,003.00	$50,003.00	$50,003.00
2-9920	Ambulance Rural	$169,999.99	$141,257.34	$170,000.00	$169,999.99	$170,000.00	$170,000.00	$170,000.00
	OPERATING EXPENSES TOTAL	$471,901.66	$461,554.55	$529,999.00	$529,994.16	$542,373.00	$577,868.00	$577,868.00
	TOTAL EXPENDITURES	**$471,901.66**	**$461,554.55**	**$529,999.00**	**$529,994.16**	**$542,373.00**	**$577,868.00**	**$577,868.00**

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

693-00	Emergency Management	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0200	Deputy - Dundy County	$10,434.67	$11,164.42	$11,850.00	$13,528.06	$13,250.00	$13,250.00	$13,250.00
1-0202	Deputy - Hitchcock County	$10,433.93	$11,164.16	$11,600.00	$12,416.75	$12,900.00	$12,900.00	$12,900.00
1-0203	Overtime/Special	$179.86	$576.77	$3,500.00	$335.96	$3,500.00	$3,500.00	$3,500.00
1-0301	Regular Salary - Administration	$62,175.00	$67,879.50	$72,600.00	$72,509.79	$74,440.00	$74,440.00	$74,440.00
1-0305	Regular Time Clerical	$28,002.30	$29,851.50	$35,000.00	$35,885.78	$38,000.00	$38,000.00	$38,000.00
1-0405	Part-Time Salary - Clerical	$0.00	$0.00	$15,000.00	$0.00	$15,000.00	$15,000.00	$15,000.00
	Volunteer/Reserve	$0.00	$0.00	$15.00	$0.00	$15.00	$15.00	$15.00
1-0502	Holiday Pay	$1,119.04	$1,310.40	$2,000.00	$1,883.60	$2,000.00	$2,000.00	$2,000.00
1-0801	Workman's Comp	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$112,344.80	$121,946.75	$151,565.00	$136,559.94	$159,105.00	$159,105.00	$159,105.00
	Operating Expenses							
2-0100	Postal Service	$182.22	$119.65	$500.00	$152.36	$500.00	$350.00	$350.00
2-0200	Telephone Service	$13,065.98	$13,900.13	$22,400.00	$18,103.24	$22,400.00	$22,400.00	$22,400.00
2-0206	Other Telephone Service	$0.00	$0.00	$7,897.00	$7,897.00	$0.00	$0.00	$0.00
2-0400	Siren Maintenance	$2,476.30	$1,303.65	$5,000.00	$5,953.49	$5,000.00	$5,000.00	$5,000.00
2-0501	Tower Utilities	$420.00	$420.00	$1,000.00	$420.00	$1,000.00	$750.00	$750.00
2-1200	Office Equipment Repair	$0.00	$0.00	$3,100.00	$0.00	$3,100.00	$2,000.00	$2,000.00
2-1600	Other Equipment Repair - Radio	$1,219.29	$2,852.69	$6,000.00	$246.55	$6,000.00	$6,000.00	$6,000.00
2-1601	Car Repairs	$9,700.34	$5,302.98	$12,500.00	$6,006.94	$12,500.00	$12,500.00	$12,500.00
2-1701	Meals	$5,049.14	$7,882.55	$9,150.00	$5,165.28	$8,850.00	$6,850.00	$6,850.00
2-1702	Lodging	$5,413.12	$6,237.73	$10,100.00	$4,933.60	$9,700.00	$7,700.00	$7,700.00
2-1704	Mileage Allowance	$323.63	$472.26	$2,800.00	$0.00	$2,800.00	$2,300.00	$2,300.00
2-1703	Commerical Travel	$0.00	$1,639.34	$5,000.00	342.65	$5,000.00	$4,000.00	$4,000.00
2-1751	SWPETR DUES ACCOUNT	$0.00	$0.00	$2,625.00	$344.89	$2,805.11	$2,805.00	$2,805.00
2-1801	Dues, Sub., Registrations, ETC.	$4,664.04	$5,263.87	$8,500.00	$5,573.84	$8,000.00	$7,000.00	$7,000.00
2-2000	Printing & Publishing	$16.33	$8.29	$1,500.00	$0.00	$1,500.00	$1,500.00	$1,500.00
2-2515	Tower Maintenance	$2,042.98	$2,419.16	$7,500.00	$14,833.01	$7,500.00	$7,500.00	$7,500.00
2-2555	URS User Fees	$1,584.00	$1,584.00	$3,500.00	$1,540.00	$3,500.00	$3,500.00	$3,500.00
2-4434	Lincoln Co Cert Team	$2,759.18	$7,933.68	$10,800.00	$7,015.32	$10,800.00	$10,800.00	$10,800.00
2-4436	Public Outreach	$1,087.47	$2,500.14	$5,000.00	$4,390.03	$7,000.00	$7,000.00	$7,000.00
2-4452	Technology Adm	$1,936.11	$1,750.07	$5,000.00	$1,356.42	$3,000.00	$3,000.00	$3,000.00
2-8000	Refund Empg Funds to other Counties	$13,459.75	$11,420.19	$15,000.00	$10,484.78	$15,000.00	$15,000.00	$15,000.00
	OPERATING EXPENSES TOTAL	$65,399.88	$73,010.38	$144,872.00	$94,759.40	$135,955.11	$127,955.00	$127,955.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

	Supplies and Materials							
3-0101	Supplies - Office	$5,540.83	$7,183.28	$8,000.00	$4,014.30	$8,000.00	$8,000.00	$8,000.00
3-0107	Building Maintenance	$0.00	$0.00	$0.00	$0.00	$2,500.00	$2,500.00	$2,500.00
3-0118	Stationery/Envelopes	$122.90	$629.00	$250.00	$0.00	$250.00	$150.00	$150.00
3-0123	Safety Clothing	$2,696.23	$2,687.43	$6,000.00	$5,063.82	$6,000.00	$6,000.00	$6,000.00
3-0128	Supplies - Data Processing	$0.00	$131.76	$2,500.00	$0.00	$2,500.00	$1,000.00	$1,000.00
3-0209	Fuel & Oil	$6,178.14	$5,124.31	$7,000.00	$5,132.04	$7,000.00	$7,000.00	$7,000.00
3-0400	Emergency Stockpile Supplies/Equip	$47.86	$107.97	$2,500.00	$0.00	$1,500.00	$1,500.00	$1,500.00
	SUPPLIES AND MATERIALS TOTAL	$14,585.96	$15,863.75	$26,250.00	$14,210.16	$27,750.00	$26,150.00	$26,150.00
	Equipment Rental							
4-0306	Tower Rental and Expense	$5,298.00	$2,847.00	$800.00	$0.00	$800.00	$800.00	$800.00
	EQUIPMENT RENTAL TOTAL	$5,298.00	$2,847.00	$800.00	$0.00	$800.00	$800.00	$800.00
	Capital Outlay							
5-0301	Vehicle	$9,957.62	$104.07	$0.00	$0.00	$15,000.00	$25,000.00	$25,000.00
5-0303	Vehicle Equipment	$15,786.91	$7,975.25	$7,000.00	$1,633.94	$7,000.00	$7,000.00	$7,000.00
5-0311	Radio Equipment	$7,520.62	$11,517.37	$15,000.00	$4,309.32	$15,000.00	$10,000.00	$10,000.00
5-0315	Data Processing Equipment	$24,470.72	$15,169.99	$20,375.00	$11,136.39	$20,545.00	$15,545.00	$15,545.00
5-0349	Hazard Mitigation Plan	$50,925.00	$1,575.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0402	West Central NE Medical Reservr Cop	$43,293.55	$14,365.44	$4,191.00	$3,134.86	$1,056.14	$1,056.20	$1,056.20
	Hazmat GrantsGrant Closed	$2,875.11	$2,772.26	$0.00	$0.00	$0.00	$0.00	$0.00
5-0406	2020 SHSP Funds-HazMat Group	$60,662.39	$32,757.21	$0.00	$0.00	$0.00	$0.00	$0.00
5-0407	2021 SHSP Funds- HazMat Group	$149,137.03	$64,514.18	$19,727.00	$12,905.94	$0.00	$0.00	$0.00
5-0408	2022SHSP Funds- HazMat Group	$38,094.57	$137,815.67	$160,990.00	$205,773.76	$143,797.62	$143,797.62	$143,797.62
5-0409	2023 SHSP Funds-HazMat Group	$0.00	$83,278.14	195,882.00	$123,889.53	$71,011.30	$71,011.30	71,011.30
5-0410	2024 SHSP Funds-Hazmat Group	$0.00	$0.00	283,870.00	$103,917.12	$179,952.88	$179,952.88	179,952.88
5-0411	2025 SHSp Funds-Hazmat Group	$0.00	$0.00	0.00	$0.00	$274,905.00	$274,905.00	274,905.00
5-0500	Office Equipment Repair	$1,489.33	$1,391.83	$5,200.00	$4,438.62	$5,200.00	$5,200.00	$5,200.00
5-0555	Emergency Operation Ctr Equipment	$8,154.37	$6,185.03	$10,000.00	$3,372.37	$10,000.00	$10,000.00	$10,000.00
5-0700	Furniture	$258.00	$0.00	$3,500.00	$3,775.54	$3,500.00	$3,500.00	$3,500.00
5-1309	Data Processing Software	$106.99	$106.99	$2,470.00	$312.48	$2,470.00	$1,470.00	$1,470.00
	CAPITAL OUTLAY TOTAL	$412,732.21	$379,528.43	$728,205.00	$478,599.87	$749,437.94	$748,438.00	$748,438.00
	TOTAL EXPENDITURES	$610,360.85	$593,196.31	$1,051,692.00	$724,129.37	$1,073,048.05	$1,062,448.00	$1,062,448.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

694

	Predatory Animal Control	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0203	Overtime/Special	$0.00	$4,406.28	$5,000.00	$4,021.91	$5,000.00	$5,000.00	$5,000.00
1-0301	Administrative Salary	$0.00	$44,681.25	$50,000.00	$31,306.25	$50,000.00	$50,000.00	$50,000.00
1-0801	Workman's Comp	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$0.00	$49,087.53	$55,000.00	$35,328.16	$55,000.00	$55,000.00	$55,000.00
	Operating Expenses							
2-0100	Postal Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-0200	Telephone Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1602	Pickup Repair	$0.00	$4,469.83	$5,000.00	$6,607.18	$7,000.00	$7,000.00	$7,000.00
2-1630	Equipment Repair-4 Wheelers	$0.00	$0.00	$3,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00
2-1701	Meals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1702	Lodging	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1704	Travel Allowence	$0.00	$259.96	$500.00	$67.67	$250.00	$250.00	$250.00
2-1801	Dues, Sub, Registrations, Etc	$0.00	$0.00	$0.00	$638.00	$700.00	$700.00	$700.00
2-1805	Safety Equipment	$0.00	$0.00	$500.00	$0.00	$500.00	$500.00	$500.00
2-9900	Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$0.00	$4,729.79	$9,000.00	$7,312.85	$9,450.00	$9,450.00	$9,450.00
	Supplies and Materials							
3-0101	Supplies	$0.00	$1,171.24	$2,500.00	$1,387.00	$0.00	$0.00	$0.00
3-0102	Chemical Supplies	$0.00	$9,656.20	$10,000.00	$21,885.49	$25,000.00	$25,000.00	$25,000.00
3-0105	Miscellaneous Supplies	$0.00	$574.66	$3,000.00	$1,821.16	$3,000.00	$3,000.00	$3,000.00
3-0118	Stationary	$0.00	$12.88	$100.00	$0.00	$100.00	$100.00	$100.00
3-0209	Vehicle Fuel	$0.00	$5,595.78	$7,000.00	$3,647.03	$6,000.00	$6,000.00	$6,000.00
3-0210	Grease & Oil	$0.00	$45.95	$1,000.00	$870.70	$1,000.00	$1,000.00	$1,000.00
3-0211	Equipment Tires & Repairs	$0.00	$1,369.75	$2,500.00	$689.58	$2,000.00	$2,000.00	$2,000.00
	SUPPLIES AND MATERIALS TOTAL	$0.00	$18,426.46	$26,100.00	$30,300.96	$37,100.00	$37,100.00	$37,100.00
	Capital Outlay							
5-0304	New Vehicle	$0.00	$24,815.70	$0.00	$0.00	$0.00	$0.00	$0.00
5-0400	Trapping Equipment	$0.00	$991.84	$3,000.00	$8,012.76	$2,000.00	$2,000.00	$2,000.00
5-0700	Furniture	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	CAPITAL OUTLAY TOTAL	$0.00	$25,807.54	$3,000.00	$8,012.76	$2,000.00	$2,000.00	$2,000.00
	TOTAL EXPENDITURES	$0.00	$98,051.32	$93,100.00	$80,954.73	$103,550.00	$103,550.00	$103,550.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

702-00	COUNTY SURVEYOR	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0100	Official Salary	$17,125.93	$18,980.58	$19,550.00	$19,549.56	$20,150.00	$20,150.00	$20,150.00
1-0203	Overtime/Special	$194.25	$334.59	350	$801.48	1000	$1,000.00	1000
2-0302	Regular Time - Surveying	$44,594.76	$48,558.43	$55,150.00	$50,612.96	$52,500.00	$52,500.00	$52,500.00
1-0305	Part-Time Clerical	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0402	Part-Time Salary - Surveying	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0502	Holiday Pay	$1,800.00	$2,155.20	$2,200.00	$2,721.20	$2,800.00	$2,800.00	$2,800.00
1-0801	Workman's Comp	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$63,714.94	$70,028.80	$77,250.00	$73,685.20	$76,450.00	$76,450.00	$76,450.00
	Operating Expenses							
2-0100	Postal Service	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1200	Office Equipment Repiar	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1402	Pickup Repair - Parts	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1502	Pickup Repair - Labor	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1600	Other Equipment Repair	$5.49	$22.60	$100.00	$547.38	$600.00	$600.00	$600.00
2-1701	Meals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1702	Lodging	$229.90	$344.85	$500.00	$249.90	$250.00	$250.00	$250.00
2-1704	Mileage Allowance	$136.24	$139.36	$250.00	$481.60	$500.00	$500.00	$500.00
2-1801	Dues, Sub., Registration, ETC...	$390.00	$200.00	$300.00	$380.00	$400.00	$400.00	$400.00
2-2000	Printing & Publishing	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-2530	Survey	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-7000	Microfilming/Photostat	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$761.63	$706.81	$1,150.00	$1,658.88	$1,750.00	$1,750.00	$1,750.00
	Supplies and Materials							
3-0101	Supplies - Office	$3,194.97	$1,667.08	$2,000.00	$1,914.21	$2,000.00	$2,000.00	$2,000.00
3-0129	Field Supplies	$236.13	$3,723.20	$3,000.00	$604.21	$2,000.00	$2,000.00	$2,000.00
3-0209	Equipment - Fuel	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3-0210	Equipment - Grease & Oil	$216.32	$0.00	$250.00	$39.45	$200.00	$200.00	$200.00
3-0211	Equip. Tire & Tire Repair	$698.96	$0.00	$200.00	$0.00	$200.00	$200.00	$200.00
	SUPPLIES AND MATERIALS TOTAL	$4,346.38	$5,390.28	$5,450.00	$2,557.87	$4,400.00	$4,400.00	$4,400.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

702-00	COUNTY SURVEYOR	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Capital Outlay							
5-0302	Pickups	$3,410.95	$0.00		$0.00	$0.00	$0.00	$0.00
3-0312	GPS System	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
5-0315	Data Processing Equip.	$0.00	$2,590.00	$3,000.00	$0.00	$3,000.00	$3,000.00	$3,000.00
5-0400	Engineering & Tech. Equip.	$0.00	$2,133.85	$2,500.00	$924.62	$2,500.00	$2,500.00	$2,500.00
5-0500	Office Equipment	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
5-1309	Data Processing Software	$2,920.26	$2,362.30	$2,500.00	$2,362.30	$2,500.00	$2,500.00	$2,500.00
	CAPITAL OUTLAY TOTAL	$6,331.21	$7,086.15	$8,000.00	$3,286.92	$8,000.00	$8,000.00	$8,000.00
	TOTAL EXPENDITURES	$75,154.16	$83,212.04	$91,850.00	$81,188.87	$90,600.00	$90,600.00	$90,600.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

733-00 **NOXIOUS WEEDS**

		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0101	Board Member's Salary	$2,200.00	$2,620.00	$3,000.00	$2,900.00	$3,000.00	$3,000.00	$3,000.00
1-0203	Overtime/Special	$2,726.58	$6,264.87	$9,000.00	$4,630.62	$9,000.00	$9,000.00	$9,000.00
1-0301	Administrative Salary	$48,828.83	$54,981.15	$62,000.00	$59,701.52	$68,000.00	$68,000.00	$68,000.00
1-0302	Asst Administrative	$27,420.72	$32,497.53	$37,700.00	$35,051.79	$40,000.00	$40,000.00	$40,000.00
1-0308	Full Time Shop/Sprayer	$0.00	$30,442.27	$40,600.00	$25,682.55	$45,000.00	$45,000.00	$45,000.00
1-0408	Part-Time Spraying	$17,361.41	$2,216.55	$30,000.00	$9,600.26	$30,000.00	$30,000.00	$30,000.00
1-0502	Holiday Pay	$3,191.44	$5,280.08	$7,100.00	$6,186.80	$7,100.00	$7,100.00	$7,100.00
1-0800	Continuing Education	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0801	Workman's Comp	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$101,728.98	$134,302.45	$189,400.00	$143,753.54	$202,100.00	$202,100.00	$202,100.00
	Operating Expenses							
2-0100	Postal Service	$396.17	$573.47	$700.00	$511.00	$700.00	$700.00	$700.00
2-0200	Telephone Service	$1,328.22	$1,314.37	$2,000.00	$1,451.29	$2,000.00	$2,000.00	$2,000.00
2-0400	Radio/GPS Repair	$34.62	$0.00	$500.00	$176.40	$500.00	$500.00	$500.00
2-0501	Lights	$3,187.97	$2,759.45	$4,000.00	$2,811.61	$4,000.00	$4,000.00	$4,000.00
2-0503	Heating Fuels	$2,945.86	$1,309.23	$4,000.00	$1,518.27	$2,000.00	$2,000.00	$2,000.00
2-0505	Garbage Hauling	$15.00	$0.00	$30.00	$7.50	$30.00	$30.00	$30.00
2-1200	Office Equipment Repair	$500.00	$0.00	$500.00	$0.00	$500.00	$500.00	$500.00
2-1300	Building Repair	$13,094.14	$6,504.60	$5,000.00	$1,101.46	$3,000.00	$3,000.00	$3,000.00
2-1602	Equipment Repair - Pickup	$1,878.25	$557.40	$2,000.00	$721.50	$1,500.00	$1,500.00	$1,500.00
2-1630	Equipment Repair-Spraying Equip.	$2,215.94	$4,207.84	$5,000.00	$2,639.09	$4,000.00	$4,000.00	$4,000.00
2-1701	Meals	$73.02	$179.64	$250.00	$62.95	$250.00	$250.00	$250.00
2-1702	Lodging	$998.13	$848.73	$1,500.00	$519.90	$1,000.00	$1,000.00	$1,000.00
2-1704	Mileage Allowance	$1,490.14	$1,497.60	$2,000.00	$1,515.70	$2,000.00	$2,000.00	$2,000.00
2-1801	Dues, Sub., Registration ETC...	$1,995.81	$1,772.30	$5,600.00	$3,481.37	$5,000.00	$5,000.00	$5,000.00
2-1804	Machine for Hire	$0.00	$0.00	$3,000.00	$0.00	$0.00	$0.00	$0.00
2-1805	Personal Safety Equipment	$664.15	$1,186.64	$1,200.00	$147.61	$1,000.00	$1,000.00	$1,000.00
2-1762	Continuing Education	$0.00	$265.93	$1,000.00	$37.71	$500.00	$500.00	$500.00
2-2000	Printing & Publishing	$802.49	$464.40	$1,500.00	$278.84	$1,000.00	$1,000.00	$1,000.00
	OPERATING EXPENSES TOTAL	$31,619.91	$23,441.60	$39,780.00	$16,982.20	$28,980.00	$28,980.00	$28,980.00
	Supplies and Materials							
3-0101	Supplies - Office	$994.23	$1,633.59	$4,200.00	$2,224.33	$2,500.00	$2,500.00	$2,500.00
3-0102	Supplies - Chemical	$24,624.56	$19,963.41	$30,000.00	$29,395.90	$40,000.00	$40,000.00	$40,000.00
3-0103	Supplies - Janitorial	$436.86	$521.35	$750.00	$208.95	$500.00	$500.00	$500.00
3-0106	Shop Supplies	$1,302.56	$1,415.58	$2,000.00	$917.56	$1,500.00	$1,500.00	$1,500.00
3-0209	Machinery & Equipment Fuel	$5,348.28	$5,656.03	$8,000.00	$5,317.45	$7,000.00	$7,000.00	$7,000.00

See summary of significant forecast assumptions and accountants' compilation report

3-0210	Machinery & Equip - Grease & Oil	$714.70	$1,153.39	$1,500.00	$261.18	$1,000.00	$1,000.00	$1,000.00
3-0211	Machinery & Equip- Tires & Repair	$376.08	$755.65	$1,000.00	$541.24	$1,000.00	$1,000.00	$1,000.00
3-0212	Equipment Repairs - Commercial	$398.74	$7,352.21	$10,000.00	$2,717.56	$5,000.00	$5,000.00	$5,000.00
	SUPPLIES AND MATERIALS TOTAL	$34,196.01	$38,451.21	$57,450.00	$41,584.17	$58,500.00	$58,500.00	$58,500.00
	Capital Outlay							
5-1309	Techonlogy/Software	$0.00	$295.00	$1,000.00	654.74	$1,000.00	$1,000.00	$1,000.00
5-0200	Building Improvements	$5,236.96	$3,946.17	$5,000.00	$2,386.24	$4,000.00	$4,000.00	$4,000.00
5-0300	Machine & Equipmet	$38,401.47	$39,184.38	$20,000.00	$19,558.03	$50,000.00	$50,000.00	$50,000.00
5-0311	Radio Equipment/GPs	$3,608.00	$3,650.96	$3,700.00	$3,700.00	$4,000.00	$4,000.00	$4,000.00
5-0500	Office Equipment	$587.96	$6,327.67	$3,500.00	$1,608.85	$2,000.00	$2,000.00	$2,000.00
5-0600	Spraying Equipment	$838.46	$1,645.39	$2,500.00	$2,236.01	$3,000.00	$3,000.00	$3,000.00
	CAPITAL OUTLAY TOTAL	$48,672.85	$55,049.57	$35,700.00	$30,143.87	$64,000.00	$64,000.00	$64,000.00
	TOTAL EXPENDITURES	$216,217.75	$251,244.83	$322,330.00	$232,463.78	$353,580.00	$353,580.00	$353,580.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

	DIVE & RESCUE TEAM	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
783-00								
	Operating Expenses							
2-0200	Pager Service	$0.00	$2,274.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00
2-1200	Existing EQ Repairs	$500.00	$226.00	$2,500.00	$2,544.62	$2,500.00	$2,500.00	$2,500.00
2-1600	Boat Repairs	$0.00	$0.00	$0.00	$0.00	$500.00	$500.00	$500.00
2-1701	Meals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1702	Lodging	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1704	Mileage	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1801	Registration/Training	$804.50	$1,965.50	$2,500.00	$1,525.00	$2,500.00	$2,500.00	$2,500.00
	OPERATING EXPENSES TOTAL	$1,304.50	$4,465.50	$7,500.00	$6,569.62	$8,000.00	$8,000.00	$8,000.00
	Supplies and Materials							
3-0101	Small Tools & Equipment	$4,613.95	$4,965.20	$6,000.00	$6,785.29	$6,000.00	$6,000.00	$6,000.00
3-0110	Small Tools & Equipment	$0.00	$559.40	$500.00	$0.00	$0.00	$0.00	$0.00
3-0209	Fuel & Lubricants	$204.23	$0.00	$0.00	$0.00	$500.00	$500.00	$500.00
	SUPPLIES AND MATERIALS TOTAL	$4,818.18	$5,524.60	$6,500.00	$6,785.29	$6,500.00	$6,500.00	$6,500.00
	Capital Outlay							
5-0500	Paging System/Portable Radio	$4,293.27	$2,065.93	$3,000.00	$3,000.00	$3,000.00	$3,000.00	$3,000.00
5-0700	New Equipment	$4,614.22	$6,000.00	$6,000.00	$5,777.54	$6,000.00	$6,000.00	$6,000.00
	CAPITAL OUTLAY TOTAL	$8,907.49	$8,065.93	$9,000.00	$8,777.54	$9,000.00	$9,000.00	$9,000.00
	TOTAL EXPENDITURES	$15,030.17	$18,056.03	$23,000.00	$22,132.45	$23,500.00	$23,500.00	$23,500.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
801-00	**COUNTY RELIEF**							
	Operating Expenses							
2-1703	Transportation-Commercial	$2,262.30	$2,588.03	$5,000.00	$3,038.02	$5,000.00	$5,000.00	$5,000.00
2-3000	Medical & Hospital - Clients	$0.00	$0.00	$10,000.00	$0.00	$10,000.00	$10,000.00	$10,000.00
2-3050	Emergency Relief - Transients	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00
2-3100	Food-Clothing-Clients Service	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00
2-3200	Rent & Fuel - Client Service	$0.00	$0.00	$3,000.00	$0.00	$3,000.00	$3,000.00	$3,000.00
2-3400	County Burials	$14,835.51	$17,340.50	$39,000.00	$24,348.62	$39,000.00	$39,000.00	$39,000.00
2-3510	Administration - Contract		$494.00	$1,000.00	$2,132.75	$2,150.00	$2,150.00	$2,150.00
	OPERATING EXPENSES TOTAL	$17,097.81	$20,422.53	$60,000.00	$29,519.39	$61,150.00	$61,150.00	$61,150.00
	Supplies and Materials							
3-0101	Supplies - Office	$0.00	$0.00	$100.00	$0.00	$100.00	$100.00	$100.00
	SUPPLIES AND MATERIALS TOTAL	$0.00	$0.00	$100.00	$0.00	$100.00	$100.00	$100.00
	Equipment Rental							
4-0501	Rent - Office Space	$44,724.96	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	EQUIPMENT RENTAL TOTAL	$44,724.96	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	TOTAL EXPENDITURES	$61,822.77	$20,422.53	$60,100.00	$29,519.39	$61,250.00	$61,250.00	$61,250.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
803-00	**VETERAN'S SERVICE OFFICE**							
	Personal Services							
1-0203	Overtime/Special	$29.86	$115.41	$500.00	$645.08	$500.00	$500.00	$500.00
1-0301	Administrative Salary	$58,919.81	$58,549.37	$68,800.00	$67,664.00	$73,500.00	$73,500.00	$73,500.00
1-0305	Regular Time Salary - Clerical	$30,705.49	$39,955.16	$49,200.00	$47,197.60	$52,500.00	$52,500.00	$52,500.00
1-0502	Holiday Pay	$3,989.58	$4,139.87	$5,300.00	$5,082.52	$5,565.00	$5,565.00	$5,565.00
1-0801	Workman's Comp	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$93,644.74	$102,759.81	$123,800.00	$120,589.20	$132,065.00	$132,065.00	$132,065.00
	Operating Expenses							
2-1200	Office Equipment Repair	$682.68	$962.56	$1,000.00	$1,053.53	$1,200.00	$1,200.00	$1,200.00
2-1701	Meals	$96.51	$240.40	$600.00	$308.19	$600.00	$600.00	$600.00
2-1702	Lodging	$976.85	$1,997.23	$2,000.00	$1,590.02	$3,000.00	$3,000.00	$3,000.00
2-1704	Mileage Allowance	$775.26	$2,956.20	$3,000.00	$1,650.11	$3,500.00	$3,500.00	$3,500.00
2-1801	Dues, Sub., Registration ETC...	$2,313.58	$2,134.59	$2,500.00	$1,323.41	$2,500.00	$2,500.00	$2,500.00
2-2000	Printing & Publishing	$35.59	$18.00	$200.00	$135.00	$200.00	$200.00	$200.00
2-3050	Veteran's Aid Service	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$4,880.47	$8,308.98	$9,300.00	$6,060.26	$11,000.00	$11,000.00	$11,000.00
	Supplies and Materials							
3-0101	Supplies - Office	874.11-	$1,167.53	$1,100.00	$1,558.59	$1,100.00	$1,100.00	$1,100.00
3-0118	Stationery/Envelopes	$0.00	$0.00	$100.00	$0.00	$100.00	$100.00	$100.00
	SUPPLIES AND MATERIALS TOTAL	874.11-	$1,167.53	$1,200.00	$1,558.59	$1,200.00	$1,200.00	$1,200.00
	Capital Outlay							
5-0500	Office Equipment	$0.00	$3,947.30	$1,500.00	$3,184.61	$1,500.00	$1,500.00	$1,500.00
5-1500	Grave Markers & Flags	$0.00	$510.79	$3,500.00	$3,237.05	$3,500.00	$3,500.00	$3,500.00
	CAPITAL OUTLAY TOTAL	$0.00	$4,458.09	$5,000.00	$6,421.66	$5,000.00	$5,000.00	$5,000.00
	TOTAL EXPENDITURES	$97,651.00	$116,694.41	$139,300.00	$134,629.71	$149,265.00	$149,265.00	$149,265.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

822-00	INSTITUTIONS	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Operating Expenses							
2-2801	Norfolk Regional Center	$5,961.00	$5,490.00	$8,500.00	$5,010.00	$8,500.00	$8,500.00	$8,500.00
2-2802	Beatrice State Dev. Center	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-2805	Lincoln Regional Center	$5,406.00	$3,318.00	$10,000.00	$7,440.00	$10,000.00	$10,000.00	$10,000.00
2-2807	Region II Human Services	$142,807.08	$147,091.32	$150,033.00	$150,033.12	$151,535.00	$151,535.00	$151,535.00
	OPERATING EXPENSES TOTAL	$154,174.08	$155,899.32	$168,533.00	$162,483.12	$170,035.00	$170,035.00	$170,035.00
	TOTAL EXPENDITURES	$154,174.08	$155,899.32	$168,533.00	$162,483.12	$170,035.00	$170,035.00	$170,035.00

LINCOLN
BUDGET WORKSHEET 2025/2026
0100

839-00	VICTIM'S ASSISTANCE PROGRAM	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0203	Overtime/Special	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0301	Salary - Administration	$63,096.30	$40,000.00	$20,000.00	$16,408.20	$30,000.00	$30,000.00	$30,000.00
1-0405	Part-Time Salary - Clerical	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0502	Holiday Pay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0801	Workman's Comp	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0803	Insurance Premiums - Group	$0.00	$7.69	$0.00	$0.00	$0.00	$0.00	$0.00
1-0804	Life Insurance	$0.00	$16.65	$0.00	$0.00	$0.00	$0.00	$0.00
1-0900	Retirement Contributions-Cnty Share	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-1000	O.A.S.I. - Social Security	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$63,096.30	$40,024.34	$20,000.00	$16,408.20	$30,000.00	$30,000.00	$30,000.00
	Operating Expenses							
2-0200	Telephone Service	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1701	Travel Expense - Meals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1702	Travel Expense - Lodging	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1704	Mileage Allowance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1801	Dues, Sub., Registration ETC...	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-4423	Victims' Counseling	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Supplies and Materials							
3-0101	Supplies - Office	$2,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	SUPPLIES AND MATERIALS TOTAL	$2,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Capital Outlay							
5-0500	Office Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0700	Furniture	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	CAPITAL OUTLAY TOTAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Transfers							
7-0500	Inter-Fund Transfer to General Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	TRANSFER TOTAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	TOTAL EXPENDITURES	$65,596.30	$40,024.34	$20,000.00	$16,408.20	$30,000.00	$30,000.00	$30,000.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
900-00	**RETIREMENT - (COUNTY'S SHARE)**							
	Personal Services							
1-0900	CO's Share Retirement	$567,569.13	$616,328.00	$648,650.00	$662,828.23	$715,855.00	$715,855.00	$715,855.00
1-0903	Prior Service	$1,563.22	$968.22	$1,500.00	$979.80	$1,500.00	$1,500.00	$1,500.00
	PERSONAL SERVICES TOTAL	$569,132.35	$617,296.22	$648,650.00	$663,808.03	$717,355.00	$717,355.00	$717,355.00
	TOTAL EXPENDITURES	$569,132.35	$617,296.22	$648,650.00	$663,808.03	$717,355.00	$717,355.00	$717,355.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
950-00	**EMPLOYMENT SECURITY**							
	Operating Expenses							
Feb-00	Unemployment payments	$10,000.00	$3,424.04	$13,000.00	$2,378.57	$10,000.00	$10,000.00	$10,000.00
	OPERATING EXPENSES	$10,000.00	$3,424.04	$13,000.00	$2,378.57	$10,000.00	$10,000.00	$10,000.00
	TOTAL EXPENDITURES	$10,000.00	$3,424.04	$13,000.00	$2,378.57	$10,000.00	$10,000.00	$10,000.00

970-00	Miscellaneous-General	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0300	Salaries - Miscellaneous	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-1300	First Concord Administration Fees	$1,772.50	$2,772.50	$3,000.00	$4,045.00	$19,000.00	$19,000.00	$19,000.00
	PERSONAL SERVICES TOTAL	$1,772.50	$2,772.50	$3,000.00	$4,045.00	$19,000.00	$19,000.00	$19,000.00
	Operating Expenses							
2-0508	Greenbrier Bldg Expenses	$0.00	$81,184.76	$82,000.00	$10,795.37	$82,000.00	$20,000.00	$20,000.00
2-1002	Shredding	$4,149.06	$7,533.50	$8,000.00	$6,715.38	$8,000.00	$8,000.00	$8,000.00
2-1150	Joint Public Hearing Requirements	$9,601.04	$10,098.83	$12,000.00	$920.00	$12,000.00	$12,000.00	$12,000.00
2-1600	Other Equipment Repair	$0.00	$0.00	$0.00	$793.82	$0.00	$0.00	$0.00
2-1701	Meals	$0.00	$0.00	$100.00	$0.00	$100.00	$100.00	$100.00
2-1702	Lodging	$472.85	$289.90	$500.00	$0.00	$500.00	$500.00	$500.00
2-1703	Travel - Commercial	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1704	Mileage Allowance	$427.85	$103.18	$500.00	$0.00	$500.00	$500.00	$500.00
2-1801	Dues, Sub., Registration, ETC	$8,833.51	$4,680.79	$10,000.00	$9,883.99	$11,000.00	$11,000.00	$11,000.00
2-1806	Traffic Diversion	$2,070.80	$1,049.85	$3,000.00	$6,924.00	$7,000.00	$7,000.00	$7,000.00
2-2301	Jury Fees - District Court	$1,607.72	$12,516.72	$13,000.00	$11,187.23	$13,000.00	$13,000.00	$13,000.00
2-2302	Jury Fees - County Court	$0.00	$0.00	$3,000.00	$37.80	$3,000.00	$1,500.00	$1,500.00
2-2351	Witness Fees - District Court	$0.00	$0.00	$600.00	$192.50	$600.00	$600.00	$600.00
2-2352	Witness Fees - County Court	$547.50	$5,222.50	$6,000.00	$8,680.28	$9,000.00	$9,000.00	$9,000.00
2-2400	Attorney Fees, for County	$1,861.76	$1,415.70	$2,000.00	$0.00	$2,000.00	$2,000.00	$2,000.00
2-2401	Court Appointed Prosecutor	$0.00	$154.56	$23,000.00	$0.00	$23,000.00	$23,000.00	$23,000.00
2-2405	Process Service/Court Costs	$32,690.32	$34,680.51	$38,000.00	$27,519.25	$38,000.00	$38,000.00	$38,000.00
2-2406	Probate Adult GAL (Guard/Conserv)	$6,875.13	$3,896.41	$10,000.00	$16,065.68	$20,000.00	$20,000.00	$20,000.00
2-2410	Interpreter	$0.00	$0.00	$0.00	$214.42	$1,000.00	$1,000.00	$1,000.00
2-2411	Ct. Appointed Counsel - Dist Court	$5,141.58	$500.00	$40,000.00	$612.96	$40,000.00	$40,000.00	$40,000.00
2-2412	Criminal Defense Conflict Cases	$110,811.00	$96,649.84	$158,800.00	$96,608.85	$158,000.00	$125,000.00	$125,000.00
2-2413	Ct. Appointed Counsel - Parents (3A)	$296,342.32	$370,964.74	$406,000.00	$465,943.75	$500,000.00	$500,000.00	$500,000.00
2-2414	Ct. Appointed GAL for JUV (3A)	$268,524.52	$351,164.75	$375,000.00	$402,597.02	$430,000.00	$430,000.00	$430,000.00
2-2415	Juvenile Housing Costs	$8,631.90	$778.00	$10,000.00	$0.00	$10,000.00	$8,000.00	$8,000.00
2-2416	Juvenile 3B GAL	$6,751.71	$15,826.20	$17,000.00	$21,614.25	$28,000.00	$28,000.00	$28,000.00
2-2418	Juvenile 3C GAL	$2,850.00	$4,087.50	$5,000.00	$11,424.75	$16,000.00	$16,000.00	$16,000.00
2-2419	Juvenile 3C Parent or Juvenile	$37,304.00	$77,077.71	$80,000.00	$97,009.44	$120,000.00	$120,000.00	$120,000.00
2-2421	Juvenile 3B Parent/Juvenile	$14,380.69	$16,166.68	$19,000.00	$21,409.16	$25,000.00	$25,000.00	$25,000.00
2-2500	Consulting Fees (Expert)	$3,075.00	$0.00	$7,000.00	$0.00	$7,000.00	$5,000.00	$5,000.00
2-2501	Spec Fees/Re Serv/ Comparability	$22,235.00	$3,400.00	$25,000.00	$12,665.00	$22,000.00	$22,000.00	$22,000.00
2-2502	Prof Fees - Conflict Attorneys	$153,000.00	$154,441.75	$175,000.00	$156,400.00	$175,000.00	$175,000.00	$175,000.00

2-2510	Appraiser's Fees	$0.00	$6,855.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-2515	Annual Tower Rental	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-2516	Text My Gov Contract	$0.00	$13,500.00	$14,000.00	$9,500.00	$14,000.00	$14,000.00	$14,000.00
2-2520	School Supt Contract	$2,000.00	$2,000.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00	$2,500.00
2-2540	Auditing	$22,495.43	$22,488.79	$40,000.00	$12,500.00	$67,500.00	$67,500.00	$67,500.00
2-2544	Maintenance Agreements	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-2555	Security Contract	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-2601	Judges Retirement Fees	$8,975.00	$9,512.50	$15,000.00	$8,741.75	$10,000.00	$10,000.00	$10,000.00
2-2607	Tax Foreclosure Costs	$1,989.27	$286.61	$2,000.00	$0.00	$2,000.00	$2,000.00	$2,000.00
2-2609	Court Costs on Appeals	$38,895.36	$18,291.74	$40,000.00	$13,492.96	$40,000.00	$40,000.00	$40,000.00
2-3000	Medical - Jail	$0.00	$32,492.23	$0.00	$0.00	$0.00	$0.00	$0.00
2-3020	Status Offenders (Med & Eval)	$0.00	$17,150.00	$19,000.00	$14,250.00	$19,000.00	$19,000.00	$19,000.00
2-3500	Abandoned Cemetary Costs	$0.00	$0.00	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00
2-4000	Clean City	$1,200.00	$0.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00	$1,200.00
2-4120	Animal Damage Control	$41,023.23	$13,978.93	$0.00	$0.00	$0.00	$0.00	$0.00
2-4300	Economic Development	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$30,000.00
2-4403	Drainage Tax	$1,876.42	$1,876.42	$1,900.00	$1,876.42	$1,900.00	$1,900.00	$1,900.00
2-4304	Community Connection Grant	$0.00	$0.00	$0.00	$5,469.83	$0.00	$0.00	$0.00
2-4404	Natural Disaster	$0.00	$0.00	$3,500.00	$0.00	$3,500.00	$3,500.00	$3,500.00
2-4411	Area Agency on Aging	$22,818.88	$23,754.08	$24,502.00	$24,502.24	$24,785.00	$24,785.00	$24,785.00
2-4420	Mental Health Hearing Costs	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-4421	Region II, Dev Disablities	$70,392.00	$72,128.00	$73,860.00	$73,860.00	$74,900.00	$74,900.00	$74,900.00
2-4433	WCNDD	$2,730.00	$2,730.00	$2,730.00	$2,730.00	$2,730.00	$2,730.00	$2,730.00
2-4434	Safety Committee	$83.40	$349.77	$1,000.00	$169.00	$1,000.00	$1,000.00	$1,000.00
2-6900	Crt Settlements & Torte Claims	$1,744.00	$10,000.00	$10,000.00	$18,108.50	$10,000.00	$10,000.00	$10,000.00
2-7400	Budget Assistance	$8,150.00	$8,400.00	$8,700.00	$8,700.00	$9,300.00	$9,300.00	$9,300.00
2-9100	Employee Recognition	$10,669.98	$9,712.75	$12,200.00	$10,843.65	$12,000.00	$12,000.00	$12,000.00
2-9900	Miscellaneous	$75,119.64	$16,161.58	$219,220.00	$10,838.51	$200,000.00	$183,975.00	$183,975.00
	OPERATING EXPENSES TOTAL	$1,338,347.87	$1,565,552.78	$2,051,812.00	$1,635,497.76	$2,289,015.00	$2,172,490.00	$2,172,490.00
	Supplies and Materials							
3-0100	Supplies	0.00	27.48	500.00	13.94	500.00	500.00	500.00
	SUPPLIES AND MATERIALS TOTAL	$0.00	$27.48	$500.00	$13.94	$500.00	$500.00	$500.00
	Capital Outlay							
5-0103	Land Purchase	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0220	Building Improvements	$0.00	$0.00	$7,500.00	$0.00	$0.00	$0.00	$0.00
5-0500	Office Equipment	$0.00	$0.00	$0.00	$615.00	$0.00	$0.00	$0.00
5-0700	Furniture	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	CAPITAL OUTLAY TOTAL	$0.00	$0.00	$7,500.00	$615.00	$0.00	$0.00	$0.00

	Transfers							
7-0200	Inter-Fund Tsfr Sinking Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$730,000.00	$1,015,000.00
7-0300	Inter-Fund Tsfr County Roads	$2,692,000.00	$2,988,000.00	$2,095,000.00	$2,095,000.00	$4,295,000.00	$1,380,000.00	$1,095,000.00
7-0400	Inter-Fund Tsfr Self Funded Ins	$148,000.00	$48,000.00	$230,000.00	$158,000.00	$295,000.00	$305,000.00	$305,000.00
7-0500	Inheritance Transfer	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	TRANSFER TOTAL	$2,840,000.00	$3,036,000.00	$2,325,000.00	$2,253,000.00	$4,590,000.00	$2,415,000.00	$2,415,000.00
					-7875			
	TOTAL EXPENDITURES	$4,180,120.37	$4,604,352.76	$4,387,812.00	$3,885,297.00	$6,898,515.00	$4,606,990.00	$4,606,990.00

LINCOLN
Budget Worksheet 2025/2026
0100 GENERAL

971-00	Grant Funds	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0804	Life Insurance	$0.00	$6.75	$20.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$0.00	$6.75	$20.00	$0.00	$0.00	$0.00	$0.00
	Operating Expenses							
2-4300	Law Enforcement Grants	$7,656.48	$53,256.23	$150,000.00	$10,770.00	$150,000.00	$150,000.00	$150,000.00
2-4301	VOCA grant from RDAP	$0.00	$20,000.00	$20,000.00	$3,591.80	$20,000.00	$20,000.00	$20,000.00
2-4302	Las Mananitas CDBG Grant	$0.00	$0.00	$0.00	$0.00	$450,000.00	$0.00	$0.00
2-4303	EECBG Grant	$0.00	$0.00	$76,220.00	$79,906.19	$0.00	$0.00	$0.00
2-4304	Community Connection Grant	$127,254.86	$121,713.53	$173,000.00	$122,528.97	$173,000.00	$173,000.00	$173,000.00
2-4305	RAISE grant	$0.00	$9,000.00	$750,000.00	$0.00	$750,000.00	$750,000.00	$750,000.00
2-4306	West State Farm Connection Trail	$184,978.87	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$319,890.21	$203,969.76	$1,169,220.00	$216,796.96	$1,543,000.00	$1,093,000.00	$1,093,000.00
Feb-06	West State Farm Connection Trail							
	TOTAL EXPENDITURES	**$319,890.21**	**$203,976.51**	**$1,169,240.00**	**$216,796.96**	**$1,543,000.00**	**$1,093,000.00**	**$1,093,000.00**

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
0200	**COUNTY ROAD FUND**					**Fund**	**0200**	**ROAD**
271.00	Net Fund Balance, 7-1	941,743	3,341,471	1,275,128	1,275,128	262,565	262,565	262,565
	FEDERAL REVENUE							
334.02	Natural Disaster	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-
	STATE REVENUE							
346.03	Motor Vehicle fee	278,878	307,496	290,000	219,191	290,000	290,000	290,000
347.01	Highway allocation	4,005,860	4,294,376	4,491,128	4,415,506	4,348,671	4,348,671	4,348,671
347.02	Incentive payments	437	5,250	-	5,250		-	-
	Subtotal	4,285,175	4,607,122	4,781,128	4,639,947	4,638,671	4,638,671	4,638,671
	LOCAL REVENUE							
353.01	In lieu of tax	107	104	-	107		-	-
361.03	General/Road Split	11,848	8,938	-	9,387		-	-
540.01	Miscellaneous revenue	117,497	39,545	394	17,249	7,254	7,254	7,254
	-							
	Subtotal	129,452	48,587	394	26,743	7,254	7,254	7,254
	TOTAL REVENUES	4,414,627	4,655,709	4,781,522	4,666,690	4,645,925	4,645,925	4,645,925
	TRANSFERS							
590.02	From General	2,692,000	2,988,000	2,095,000	2,095,000	4,380,000	1,095,000	1,095,000
590.02	From Inheritance	780,000	1,180,000	780,000	780,000	780,000	1,765,000	1,765,000
590.02	From Sinking	-		-	-	-	1,000,000	1,000,000
590.02	Total Transfers	3,472,000	4,168,000	2,875,000	2,875,000	5,160,000	3,860,000	3,860,000
TOTAL BALANCE, REVENUE & TRANSFERS		8,828,370	12,165,180	8,931,650	8,816,818	10,068,490	8,768,490	8,768,490
	TOTAL REVENUE AVAILABLE	8,828,370	12,165,180	8,931,650	8,816,818	10,068,490	8,768,490	8,768,490
	Less Expenditures	5,486,899	10,890,052		8,554,253			
	BALANCE FORWARD	3,341,471	1,275,128		262,565			
						-	-	-

LINCOLN
Budget Worksheet 2025/2026
0200 COUNTY ROADS

705-00	COUNTY ROAD FUND	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0203	Overtime Salary	$14,013.94	$31,342.64	$35,000.00	$36,272.67	$37,000.00	$37,000.00	$37,000.00
1-0302	Reg. Salary Engineering	$80,333.35	$95,409.39	$105,000.00	$102,131.07	$107,000.00	$107,000.00	$107,000.00
1-0303	Reg. Salary - Maintenance	$1,731,335.77	$1,802,385.29	$2,000,000.00	$1,982,096.92	$2,110,000.00	$2,110,000.00	$2,110,000.00
1-0305	Reg. Salary - Clerical	$51,136.02	$51,716.59	$60,000.00	$92.00	$61,150.00	$61,150.00	$61,150.00
1-0306	Regular Time Salary - Custodial	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0308	Sheriff Vehicle Maintenance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0403	Part-time Salary	$14,869.06	$13,086.26	$28,000.00	$22,823.10	$28,000.00	$28,000.00	$28,000.00
1-0404	R C Salary	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0502	Holiday Pay	$72,603.54	$83,689.20	$87,000.00	$110,520.48	$114,000.00	$114,000.00	$114,000.00
1-0801	Workmen's Compensation - Ins.	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0803	Group Insurance	$420,178.16	$413,301.12	$450,000.00	$548,486.60	$550,000.00	$550,000.00	$550,000.00
1-0804	Life Insurance	$645.65	$478.96	$500.00	$725.54	$750.00	$750.00	$750.00
1-0805	Disability Insurance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0808	Cash In Lieu	$62,000.00	$58,800.00	$72,000.00	$61,500.00	$65,000.00	$65,000.00	$65,000.00
1-0809	Dental Insurance	$13,489.42	$14,273.13	$14,500.00	$14,422.19	$14,500.00	$14,500.00	$14,500.00
1-0810	MASA Program	$6,100.00	$5,550.00	$6,000.00	$6,862.50	$7,000.00	$7,000.00	$7,000.00
1-0811	Benefit Enhancement Bundle	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0812	Madison Life	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0900	Retirement Cont-County Share	$131,586.27	$138,841.53	$140,000.00	$154,479.41	$158,500.00	$158,500.00	$158,500.00
1-1000	O.A.S.I. - Social Security	$150,481.62	$157,995.27	$160,000.00	$172,440.38	$177,000.00	$177,000.00	$177,000.00
	PERSONAL SERVICES TOTAL	$2,748,772.80	$2,866,869.38	$3,158,000.00	$3,268,202.00	$3,429,900.00	$3,429,900.00	$3,429,900.00
	Operating Expenses							
2-0100	Postal Service	$0.00	$212.58	$200.00	$73.00	$200.00	$200.00	$200.00
2-0200	Telephone Serivce	$12,102.41	$12,225.10	$13,000.00	$14,691.21	$15,000.00	$15,000.00	$15,000.00
2-0400	Radio Repair	$63.00	$10,070.18	$1,000.00	$0.00	$0.00	$0.00	$0.00
2-0501	Electricity	$17,763.17	$17,987.35	$20,000.00	$19,372.86	$20,000.00	$20,000.00	$20,000.00
2-0502	Water	$2,058.89	$2,018.17	$2,500.00	$1,985.09	$2,500.00	$2,500.00	$2,500.00
2-0503	Heating Fuels	$15,731.85	$7,544.46	$12,500.00	$6,016.86	$12,000.00	$12,000.00	$12,000.00
2-0504	Sewer	$1,618.02	$1,845.32	$1,900.00	$1,703.82	$1,800.00	$1,800.00	$1,800.00
2-0505	Garbage	$2,727.09	$3,305.25	$3,400.00	$4,002.81	$4,000.00	$4,000.00	$4,000.00
2-0601	General Liability - Ins	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-0602	Physical Damage - Ins	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1200	Office Equipment	$0.00	$0.00	$1,000.00	$5,749.25	$1,000.00	$1,000.00	$1,000.00
2-1300	Buildings Repair	$13,662.40	$11,524.49	$4,000.00	$8,561.09	$12,000.00	$12,000.00	$12,000.00

LINCOLN
Budget Worksheet 2025/2026
0200 COUNTY ROADS

705-00	COUNTY ROAD FUND	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
2-1400	Road Equipment Repair	$364,818.21	$370,269.83	$350,000.00	$453,948.84	$400,000.00	$400,000.00	$400,000.00
2-1500	Road Equipment Repair - Labor	$97,548.23	$83,405.41	$90,000.00	$182,236.31	$125,000.00	$125,000.00	$125,000.00
2-1600	Other Equipment Repair	$1,088.75	$0.00	$2,200.00	$83.98	$0.00	$0.00	$0.00
2-1701	Meals	$387.02	$543.32	$750.00	$712.69	$750.00	$750.00	$750.00
2-1702	Lodging	$1,287.26	$2,001.06	$2,500.00	$1,569.43	$2,500.00	$2,500.00	$2,500.00
2-1704	Mileage Allowance	$279.94	$0.00	$300.00	$104.52	$300.00	$300.00	$300.00
2-1801	Dues, Sub., Registration ETC...	$1,262.50	$1,685.87	$2,000.00	$3,543.87	$3,500.00	$3,500.00	$3,500.00
2-2200	Express & Freight	$6,270.23	$6,811.86	$5,000.00	$11,724.41	$10,000.00	$10,000.00	$10,000.00
	OPERATING EXPENSES TOTAL	$538,668.97	$531,450.25	$512,250.00	$716,080.04	$610,550.00	$610,550.00	$610,550.00
	Supplies and Materials							
3-0101	Supplies - Office	$2,745.89	$2,969.75	$3,000.00	$3,967.54	$4,000.00	$4,000.00	$4,000.00
3-0102	Chemical Supplies	$5,490.24	$4,208.30	$8,000.00	$11,620.29	$8,000.00	$8,000.00	$8,000.00
3-0105	Medical Supplies	$2,663.50	$2,674.00	$2,500.00	$2,144.00	$2,500.00	$2,500.00	$2,500.00
3-0106	Shop Supplies	$21,822.12	$29,137.15	$27,000.00	$29,713.05	$27,000.00	$27,000.00	$27,000.00
3-0109	Shop Tools	$9,222.25	$8,739.18	$8,000.00	$12,736.26	$8,000.00	$8,000.00	$8,000.00
3-0110	Small Tools, ETC	$0.00	$428.00	$0.00	$1,023.14	$0.00	$0.00	$0.00
3-0201	Asphaltic	$50,563.11	$29,010.15	$70,000.00	$33,438.73	$70,000.00	$50,000.00	$50,000.00
3-0202	Gravel & Borrow	$599,717.45	$803,889.70	$750,000.00	$722,064.95	$750,000.00	$750,000.00	$750,000.00
3-0203	Grader Blades	$45,381.74	$40,269.08	$45,000.00	$37,388.19	$45,000.00	$45,000.00	$45,000.00
3-0204	Snow Fence, ETC	$0.00	$0.00	$500.00	$0.00	$500.00	$500.00	$500.00
3-0205	Concrete. ETC.	$0.00	$0.00	$5,000.00	$0.00	$5,000.00	$5,000.00	$5,000.00
3-0206	Culverts	$47,550.95	$17,380.80	$65,000.00	$60,461.78	$65,000.00	$65,000.00	$65,000.00
3-0207	Steel Products	$0.00	$0.00	$5,000.00	$0.00	$5,000.00	$5,000.00	$5,000.00
3-0208	Lumber	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3-0209	Machinery & Eq Fuel	$724,970.46	$632,733.82	$725,000.00	$553,557.84	$675,000.00	$640,000.00	$640,000.00
3-0210	Machinery Eq-Grease & Oil	$46,156.12	$35,476.92	$50,000.00	$54,366.46	$50,000.00	$50,000.00	$50,000.00
3-0211	MCHY & Eq-Tire & Tire Repair	$91,947.77	$67,071.04	$75,000.00	$82,752.58	$75,000.00	$75,000.00	$75,000.00
3-0213	Erosion Control	$10,217.50	$1,407.46	$3,000.00	$2,567.90	$3,000.00	$3,000.00	$3,000.00
3-0301	Signs	$12,615.07	$11,200.61	$8,000.00	$1,928.24	$8,000.00	$8,000.00	$8,000.00
3-0302	Sign Posts	$3,152.75	$540.00	$2,500.00	$3,020.00	$2,500.00	$2,500.00	$2,500.00
3-0304	Guardrails	$6,751.81	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
3-0306	Pavement Marking	$0.00	$32,820.00	$50,000.00	$47,150.00	$65,000.00	$65,000.00	$65,000.00
3-0308	Flares, Flags & Barricades	$0.00	$0.00	$1,500.00	$0.00	$0.00	$0.00	$0.00
3-0400	Misc. Supplies & Materials	$8,864.60	$13,413.64	$12,000.00	$10,311.77	$12,000.00	$12,000.00	$12,000.00
3-0401	De-Icing/Snow Removal	$55,656.93	$18,159.74	$50,000.00	$50,408.39	$50,000.00	$50,000.00	$50,000.00

LINCOLN
Budget Worksheet 2025/2026
0200 COUNTY ROADS

705-00	COUNTY ROAD FUND	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	SUPPLIES AND MATERIALS TOTAL	$1,745,490.26	$1,751,529.34	$1,966,000.00	$1,720,621.11	$1,930,500.00	$1,875,500.00	$1,875,500.00
	Equipment Rental							
4-0100	Road Equipment Rental	$7,304.51	$5,796.73	$12,000.00	$9,007.42	$15,000.00	$15,000.00	$15,000.00
4-0400	Land Rental	$0.00	$0.00	$1,200.00	$0.00		$0.00	$0.00
	EQUIPMENT RENTAL	$7,304.51	$5,796.73	$13,200.00	$9,007.42	$15,000.00	$15,000.00	$15,000.00
	Capital Outlay							
5-0302	Pickups-2022 Budget Year ordered	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0302	Pickups-2023 Budget Year	$0.00	$269,385.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0302	Pickup- 2024 budget year	$0.00	$0.00	$245,000.00	$248,067.00	$0.00	$0.00	$0.00
5-0302	Pickup- 2025 budget year	$0.00	$0.00	$0.00	$0.00	$90,000.00	$90,000.00	$90,000.00
5-0303	Trucks	$0.00	$0.00	$0.00	$0.00	$400,000.00	$400,000.00	$400,000.00
5-0304	Industrial Tractors	$0.00	$144,160.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0305	Dozer Tractors - Backhoe	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0306	Excavator	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0307	Motor Graders	$108,500.00	$156.74	$690,000.00	$636,353.00	$660,000.00	$660,000.00	$660,000.00
5-0308	Snow Moving Equipment	$14,810.00	$11,665.43	$42,000.00	$57,028.90	$0.00	$0.00	$0.00
5-0309	Loaders	$164,000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0310	Trailers	$0.00	$0.00	$0.00	$0.00	$150,000.00	$150,000.00	$150,000.00
5-0311	Radio Equipment	$2,722.00	$1,798.04	$2,000.00	$3,646.62	$2,500.00	$2,500.00	$2,500.00
5-0315	Water Truck	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0320	Mower	$0.00	$25,007.44	$0.00	$0.00	$0.00	$0.00	$0.00
5-0325	Special Road Equipment	$0.00	$35,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0400	Engineering & Tech Equipment	$0.00	$94.87	$0.00	$0.00	$0.00	$0.00	$0.00
5-0500	Office Equipment	$212.93	$1,840.00	$1,200.00	$867.70	$1,000.00	$1,000.00	$1,000.00
5-1100	Other Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-1201	Armor Coating-Crack Sealing	$12,749.88	$2,457,919.20	$200,000.00	$196,962.90	$200,000.00	$0.00	$0.00
5-1205	Bituminous Surfacing	$0.00	$2,680,123.30	$1,610,000.00	$1,600,111.63	$1,879,840.00	$124,840.00	$124,840.00
5-1206	Bituminous Surfacing -Carryover 2022	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-1207	Structures Pipes & Box Culvert	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-1302	Engineering	$4,974.57	$11,036.13	$37,500.00	$38,858.69	$245,000.00	$0.00	$0.00
5-1305	Engineering Testing	$0.00	$0.00	$8,000.00	$0.00	$8,000.00	$8,000.00	$8,000.00
5-1307	Advertisement	$535.55	$1,872.39	$1,500.00	$225.15	$1,200.00	$1,200.00	$1,200.00
5-1309	Data Processing Software	$4,631.46	$4,698.00	$5,000.00	$3,654.00	$5,000.00	$5,000.00	$5,000.00
5-1398	Asphalt/Concrete Patching Projects	$0.00	$46,522.35	$100,000.00	$17,037.50	$100,000.00	$70,000.00	$70,000.00

LINCOLN
Budget Worksheet 2025/2026
0200 COUNTY ROADS

705-00	COUNTY ROAD FUND	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
5-1399	Salt Storage Facility	$93,136.89	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-1400	Misc Capital Outlay	$40,389.00	$43,127.85	$90,000.00	$37,529.41	$90,000.00	$75,000.00	$75,000.00
	CAPITAL OUTLAY TOTAL	$446,662.28	$5,734,406.74	$3,032,200.00	$2,840,342.50	$3,832,540.00	$1,587,540.00	$1,587,540.00
	DebtServicing							
6-0600	FEMA Transfer to Inheritance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	DEBT SERVICING TOTAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Transfers							
7-0600	Transfer to Sinking Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$1,000,000.00	$1,000,000.00
	TRANSFER TOTAL	$0.00	$0.00	$0.00	$0.00	$0.00	$1,000,000.00	$1,000,000.00
	TOTAL EXPENDITURES	**$5,486,898.82**	**$10,890,052.44**	**$8,681,650.00**	**$8,554,253.07**	**$9,818,490.00**	**$8,518,490.00**	**$8,518,490.00**
	NECESSARY CASH RESERVE					250,000.00	250,000.00	250,000.00
	TOTAL REQUIREMENTS					10,068,490.00	8,768,490.00	8,768,490.00

RECEIPTS SUMMARY

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

LINCOLN
Budget Worksheet 2025/2026
(0650) FEDERAL BUYBACK PROGRAM

706-00	FEDERAL BUYBACK PROGRAM	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Capital Outlay							
5-1211	Bridge Projects	$2,093.70	$65,579.22	$1,818,572.00	$1,497,706.30	$573,428.00	$573,428.00	$573,428.00
5-1212	Roads Projects	$14,467.34	$23,778.56	$1,905,832.00		$2,154,640.00	$2,154,640.00	$2,154,640.00
	CAPITAL OUTLAY TOTAL	$16,561.04	$89,357.78	$3,724,404.00	$1,497,706.30	$2,728,068.00	$2,728,068.00	$2,728,068.00
	TOTAL EXPENDITURES	$16,561.04	$89,357.78	$3,724,404.00	$1,497,706.30	$2,728,068.00	$2,728,068.00	$2,728,068.00

RECEIPTS SUMMARY

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

LINCOLN
Budget Worksheet 2025/2026
(0800) SPECIAL ROADS

705-00	SPECIAL ROAD FUND	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Capital Outlay							
5-1211	Bridges	$0.00	$3,668,422.80	$927,668.00	$321,043.67	$1,294,966.00	$1,294,966.00	$1,294,966.00
5-1400	Misc. Capital Outlays	$5,419.38	$7,094.08	$0.00	$888.80	$0.00	$0.00	$0.00
	CAPITAL OUTLAY TOTAL	$5,419.38	$3,675,516.88	$927,668.00	$321,932.47	$1,294,966.00	$1,294,966.00	$1,294,966.00
	TOTAL EXPENDITURES	$5,419.38	$3,675,516.88	$927,668.00	$321,932.47	$1,294,966.00	$1,294,966.00	$1,294,966.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
0802	**ROAD IMPROVEMENT FUND**					**Fund**	**0800**	**ROAD IMPROVE**
271.00	Net Fund Balance, 7-1	67,779	67,779	67,779	67,779	-	-	-
	LOCAL REVENUE							
304.00	Bond Proceeds	-			-	-	6,080,000	6,080,000
540.01	Miscellaneous / tax interest	-	-				-	-
	Subtotal	-	-	-	-	-	6,080,000	6,080,000
	TOTAL REVENUES	-	-	-	-	-	6,080,000	6,080,000
	TRANSFERS							
590.01	Inter-fund transfers		-	-	-	-	-	-
	Total Transfers	-	-	-	-	-	-	-
TOTAL BALANCE, REVENUE & TRANSFERS		67,779	67,779	67,779	67,779	-	6,080,000	6,080,000
300.00	Property Taxes			-		-	-	-
	TOTAL REVENUE AVAILABLE	67,779	67,779	67,779	67,779	-	6,080,000	6,080,000
	Less Expenditures	-	-		67,779			
	BALANCE FORWARD	67,779	67,779		-			

LINCOLN
Budget Worksheet 2025/2026
(0802) ROAD IMPROVEMENT FUND

704-00	Road Improvement Fund	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Capital Outlay							
5-1212	Misc. Road Project Contracts	$0.00	$0.00	$67,779.00	$67,778.36	$0.00	$5,280,000.00	$5,280,000.00
	TRANSFERS							
7-0200	Inter Fund Transfer to Sinking Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$800,000.00	$800,000.00
	CAPITAL OUTLAY TOTAL	$0.00	$0.00	$67,779.00	$67,778.36	$0.00	$6,080,000.00	$6,080,000.00
	TOTAL EXPENDITURES	$0.00	$0.00	$67,779.00	$67,778.36	$0.00	$6,080,000.00	$6,080,000.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
0950	**SINKING FUND**					**Fund**	**0950**	**SINKING FUND**
271.00	Net fund balance, 7-1	-	-	-	-	-	-	-
	LOCAL REVENUE							-
540.01	Miscellaneous receipts	-	-	-	-		-	-
		-	-	-	-	-	-	-
	TRANSFERS							
590.01	Inter-Fund Transfer - General Fund	-	-	-	-	-	1,015,000	1,015,000
590.01	Inter-Fund Transfer - Inheritance Fund	-	-	-	-	-	1,200,000	1,200,000
590.01	Inter-Fund Transfer - Road Fund					-	1,000,000	1,000,000
590.01	Inter-Fund Transfer - Road Improvement Fund					-	800,000	800,000
590.01	Inter-Fund Transfer - Building Fund	-		-	-	-	1,000,000	1,000,000
	Total Transfers	-	-	-	-	-	5,015,000	5,015,000
TOTAL BALANCE, REVENUES & TRANSFERS		-	-	-	-	-	5,015,000	5,015,000
	TOTAL REVENUE AVAILABLE	-	-	-	-	-	5,015,000	5,015,000
	Less Expenditures	-	-		-			
	BALANCE FORWARD	-	-		-			
				-		-	-	-

LINCOLN
Budget Worksheet 2025/2026
(950- SINKING FUND)

985-00	SINKING FUND	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
5-0500	Misc Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$4,015,000	$4,015,000.00
	CAPITAL OUTLAY TOTAL	$0.00	$0.00	$0.00	$0.00	$0.00	$4,015,000.00	$4,015,000.00
	Transfers							
7-0300	Tranfers to County Roads	$0.00	$0.00	$0.00	$0.00	$0.00	$1,000,000.00	$1,000,000.00
7-0500	Tranfers to County General	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$0.00	$0.00	$0.00	$0.00	$0.00	$1,000,000.00	$1,000,000.00
	TOTAL EXPENDITURES	$0.00	$0.00	$0.00	$0.00	$0.00	$5,015,000.00	$5,015,000.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
0985	**CHILD SUPPORT INCENTIVE**					**Fund**	**0985**	**CHILD SUPP INC**
271.00	Net fund balance, 7-1	86,681	99,118	82,870	82,870	54,129	54,129	54,129
	FEDERAL REVENUE							
331.04	Child Support Incent - Co Attny	49,931	85,267	54,882	-	-	-	-
		49,931	85,267	54,882	-	-	-	-
	FEES and OTHER LOCAL REVENUE							
540.01	Miscellaneous	-			7		-	-
	Subtotal	-	-	-	7	-	-	-
	TOTAL REVENUES	49,931	85,267	54,882	7	-	-	-
	TRANSFERS							
590.01	Inter-fund transfers	-	-		-		-	-
TOTAL BALANCE, REVENUES & TRANSFERS		136,612	184,385	137,752	82,877	54,129	54,129	54,129
300.00	TOTAL PROPERTY TAXES					-	-	-
	TOTAL REVENUE AVAILABLE	136,612	184,385	137,752	82,877	54,129	54,129	54,129
	Less: Expenditures	37,494	101,515		28,748			
	Balance Forward	99,118	82,870		54,129			

LINCOLN
Budget Worksheet 2025/2026
(0985) CHILD SUPPORT INCENTIVE

662-00	CHILD SUPPORT INCENTIVE	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0203	Overtime/Special	$164.51	$282.85	$1,000.00	$0.00	$1,000.00	$1,000.00	$1,000.00
1-0502	Holiday Pay	$697.04	$0.00	$3,000.00	$0.00	$3,000.00	$3,000.00	$3,000.00
1-0801	Workman's Comp	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1-0803	Group Insurance	$11,957.29	$18,072.95	$15,000.00	$3,545.16	$6,000.00	$6,000.00	$6,000.00
1-0808	Cash In Lieu	$0.00	$2,400.00	$85,000.00	$500.00	$2,000.00	$2,000.00	$2,000.00
1-0809	Dental Insurance	$0.00	$0.00	$0.00	$109.71	$300.00	$300.00	$300.00
1-0810	MASA	$0.00	$0.00	$0.00	$50.03	$65.00	$65.00	$65.00
1-1000	O.A.S. I (County Share)	$0.00	$0.00	$0.00	$1,650.55	$2,000.00	$2,000.00	$2,000.00
1-9900	Misc. Personal Services	$24,674.83	$80,759.20	$0.00	$22,892.15	$39,764.00	$39,764.00	$39,764.00
	PERSONAL SERVICES TOTAL	$37,493.67	$101,515.00	$104,000.00	$28,747.60	$54,129.00	$54,129.00	$54,129.00
	Operating Expenses							
2-9900	Misc. Operating Expenses	$0.00	$0.00	$50,000.00	$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$0.00	$0.00	$50,000.00	$0.00	$0.00	$0.00	$0.00
	Supplies and Materials							
3-9900	Misc. Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SUPPLIES AND MATERIALS TOTAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Equipment Rental							
4-9900	Misc. Equipment Rentals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	EQUIPMENT RENTAL TOTAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Capitol Outlay							
5-0990	Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-9900	Misc. Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	CAPITOL OUTLAY	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	TOTAL EXPENDITURES	$37,493.67	$101,515.00	$154,000.00	$28,747.60	$54,129.00	$54,129.00	$54,129.00

RECEIPTS SUMMARY

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

LINCOLN
Budget Worksheet 2025/2026
(0990) LODGING

879-00	LODGING TAX FUND	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-0203	Overtime/Special	$240.00						
1-0302	Administrative Salary	$2,947.50						
1-0305	Assistant Director Salary							
1-0405	Support Staff	$6,106.13						
1-0434	Part Time Employees	$1,354.13						
1-0502	Holiday Pay							
1-0800	Ins. Premium - Property							
1-0801	Workmen's Compensation Inc.							
1-0803	Ins. Premium - Health							
1-0804	Life Insurance							
1-0808	Cash In Lieu							
1-0809	Dental Insurance							
1-0810	MASA Program							
1-0900	Retirement	$627.33						
1-1000	O.A.S.I., Social Security	$814.57						
	PERSONAL SERVICES TOTAL	$12,089.66	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Operating Expenses							
2-0100	Pro Postage Service							
2-0200	Telephone Service							
2-0501	Lights, Water & Sewer							
2-0503	Heating Fuel							
2-0601	Insurance - General Liability							
2-1050	Licensing							
2-1200	Office Equipment Repair							
2-1300	Building Repair							
2-1600	Other Equipment Repair							
2-1701	Pro-Meals							
2-1702	Pro-Lodging							
2-1703	Pro - Travel Exp - Commerical							
2-1704	Pro - Mileage Allowance							
2-1705	Auto Purchase							
2-1801	Dues, Sub., Etc...							
2-2000	Adm. Printing & Publishing							
2-2002	Pro Advertisements							
2-2906	Adminitrative Continuing Education							
2-5013	Grant Operating Expenses							
2-6010	Promotional Items							

LINCOLN
Budget Worksheet 2025/2026
(0990) LODGING

2-6020	Pro-Trade Shows Registration							
2-6030	Pro-Attraction Brochures							
2-6070	Pro - New Projects							
2-6071	Sports Commission							
2-9900	Operating expenses	$1,098,648.02	$666,028.29	$872,172.00	$631,329.32	$764,048.00	$764,048.00	$764,048.00
	OPERATING EXPENSES TOTAL	$1,098,648.02	$666,028.29	$872,172.00	$631,329.32	$764,048.00	$764,048.00	$764,048.00
	Supplies and Materials							
3-0101	Office Supplies							
3-0114	Misc. Sales		o					
	SUPPLIES AND MATERIALS TOTAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Equipment Rental							
4-0300	Rental-Equipment-Gen. Govt							
4-0501	Rent - Office Space							
	EQUIPMENT RENTAL TOTAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Capital Outlay							
5-0106	Contributions							
5-0301	Auto Purchase							
5-0500	New Equipment							
5-2510	Reserve							
	CAPITOL OUTLAY TOTAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	TOTAL EXPENDITURES	$1,110,737.68	$666,028.29	$872,172.00	$631,329.32	$764,048.00	$764,048.00	$764,048.00

RECEIPTS SUMMARY

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

LINCOLN
Budget Worksheet 2025/2026
(0990) LODGING

		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
995-00	**LODGING-IMPROVEMENT**							
	Personal Services							
	Operating Expenses							
2-1801	Dues, Sub., Etc...							
2-9900	Operating Expenses	$1,288,343.00	$666,028.22	$872,172.00	$631,329.29	$764,048.00	$764,048.00	$764,048.00
	OPERATING EXPENSES TOTAL	$1,288,343.00	$666,028.22	$872,172.00	$631,329.29	$764,048.00	$764,048.00	$764,048.00
	Capital Outlay							
5-0106	Contributions							
5-0107	Pledged Contributions							
5-0108	Multi-Year Pledges Contributions							
5-0220	Building Improvements							
5-0264	Event Center							
5-0331	Grant							
5-2510	Reserve							
	CAPITOL OUTLAY TOTAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Transfers							
7-0200	Transfer to Lodging Fund							
	TRANSFER TOTAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	TOTAL EXPENDITURES	$1,288,343.00	$666,028.22	$872,172.00	$631,329.29	$764,048.00	$764,048.00	$764,048.00

RECEIPTS SUMMARY

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

LINCOLN
Budget Worksheet 2025/2026
(1150) MODERNIZATION PRESERVATION

		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
604-00	**MODERNIZATION & PRESERVATION FUND**							
	Operating Expenses							
2-9900	Misc. Expenses	$34,927.77	$38,654.70	$120,000.00	$21,116.09	$69,500.00	$69,500.00	$69,500.00
	OPERATING EXPENSES TOTAL	$34,927.77	$38,654.70	$120,000.00	$21,116.09	$69,500.00	$69,500.00	$69,500.00
	TOTAL EXPENDITURES	$34,927.77	$38,654.70	$120,000.00	$21,116.09	$69,500.00	$69,500.00	$69,500.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
1275	**SELF FUNDED INSURANCE FUND**					**Fund**	**1275**	**SELF FUND INS**
271.00	Net Fund Balance, 7-1	114,483	115,568	30,131	30,131	38,664	38,664	38,664
	STATE REVENUE							
344.01	Homestead Exemption							
344.05	Property tax credit							
334.10-12	Personal Property Tax Coll							
345.03	Carline Distribution						-	-
346.01	Pro-rate motor vehicle						-	-
	Subtotal	-	-	-	-	-	-	-
	LOCAL REVENUE							
510.01	Interest income on taxes	4	3	-	1		-	-
353.01	In-lieu of tax-57/prior			-			-	-
353.02	In-lieu of tax-5%						-	-
540.01	Misc receipts	1,919	3,580	2,869	1,792	1,336	1,336	1,336
	Subtotal	1,923	3,583	2,869	1,793	1,336	1,336	1,336
	TOTAL REVENUES	1,923	3,583	2,869	1,793	1,336	1,336	1,336
	TRANSFERS							
590.02	Inter-fund transfers - General Fund	148,000	48,000	230,000	158,000	210,000	305,000	305,000
TOTAL BALANCE, REVENUES & TRANSFERS		264,406	167,151	263,000	189,924	250,000	345,000	345,000
300.00	TOTAL PROPERTY TAXES	7	8		1	-	-	-
	TOTAL REVENUES AVAILABLE	264,413	167,159	263,000	189,925	250,000	345,000	345,000
	Less Expenditures	148,845	137,028		151,261			
	BALANCE FORWARD	115,568	30,131		38,664			

LINCOLN
Budget Worksheet 2025/2026
(1275) SELF FUNDED INSURANCE FUND

		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
616-00	**SELF FUNDED INSURANCE FUND**							
	Operating Expenses							
2-2506	Admistration Fees	$10,598.50	$10,172.50	$13,000.00	$11,644.00	$0.00	$0.00	$0.00
2-5000	Health Costs Deductible	$138,246.25	$126,855.14	$155,000.00	$139,617.31	$155,000.00	$155,000.00	$155,000.00
	OPERATING EXPENSES TOTAL	$148,844.75	$137,027.64	$168,000.00	$151,261.31	$155,000.00	$155,000.00	$155,000.00
	Capital Outlay							
5-2510	Reserve	$0.00	$0.00	$95,000.00	$0.00	$95,000.00	$95,000.00	$95,000.00
	SUPPLIES AND MATERIALS TOTAL	$0.00	$0.00	$95,000.00	$0.00	$95,000.00	$95,000.00	$95,000.00
	Transfers							
7-0200	Transfer to Inheritance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	TRANSFER TOTAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	TOTAL EXPENDITURES	$148,844.75	$137,027.64	$263,000.00	$151,261.31	$250,000.00	$250,000.00	$250,000.00
	NECESSARY CASH RESERVE					95.,000.00	95,000.00	95,000.00
	TOTAL REQUIREMENTS					**345,000.00**	**345,000.00**	**345,000.00**

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
1900	**VETERANS AID FUND**					**Fund**	**1900**	**VETERANS AID**
271.00	Net fund balance, 7-1	45,685	45,685	45,685	45,685	45,685	45,685	45,685
	STATE REVENUE							
341.6	State tax credit							
344.01	Homestead exemption							
346.01	Pro-rate motor vehicle						-	-
	Subtotal	-	-	-	-	-	-	-
	LOCAL REVENUE							
540.01	Miscellaneous	-		-			-	-
	Subtotal	-	-	-	-	-	-	-
	TOTAL REVUNUES	-	-	-	-	-	-	-
	TRANSFERS							
590.01	Inter-fund transfers						-	-
TOTAL BALANCE, REVENUES & TRANSFERS		45,685	45,685	45,685	45,685	45,685	45,685	45,685
300.00	TOTAL PROPERTY TAXES					-	-	-
	TOTAL REVENUE AVAILABLE	45,685	45,685	45,685	45,685	45,685	45,685	45,685
	Less Expenditures				-			
	BALANCE FORWARD	45,685	45,685		45,685			
				-		-	-	-

LINCOLN
Budget Worksheet 2025/2026
(1900) Veterans Aid Fund

		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
801-00	**VETERANS AID FUND**							
	Operating Expenses							
2-3050	Veterans Aid Service	$0.00	$0.00	$45,685.00	$0.00	$45,685.00	$45,685.00	$45,685.00
	OPERATING EXPENSES TOTAL	$0.00	$0.00	$45,685.00	$0.00	$45,685.00	$45,685.00	$45,685.00
	TOTAL EXPENDITURES	$0.00	$0.00	$45,685.00	$0.00	$45,685.00	$45,685.00	$45,685.00

RECEIPTS SUMMARY

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

LINCOLN
Budget Worksheet 2025/2026
(2360) COUNTY DRUG LAW ENFORCEMENT

652-00	COUNTY DRUG LAW ENFORCEMENT	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Operating Expenses							
2-9900	Misc Operating Expense	$4,613.74	$998.22	$75,000.00	$9,199.00	$75,000.00	$75,000.00	$75,000.00
	OPERATING EXPENSES TOTAL	$4,613.74	$998.22	$75,000.00	$9,199.00	$75,000.00	$75,000.00	$75,000.00
	Supplies and Materials							
3-9900	Misc Supplies	$0.00	$0.00	$25,000.00	$0.00	$25,000.00	$25,000.00	$25,000.00
	SUPPLIES AND MATERIALS TOTAL	$0.00	$0.00	$25,000.00	$0.00	$25,000.00	$25,000.00	$25,000.00
	Capital Outlay							
5-9900	Misc Capital Outlay	$0.00	$0.00	$25,000.00	$0.00	$25,000.00	$25,000.00	$25,000.00
	CAPITAL OUTLAY	$0.00	$0.00	$25,000.00	$0.00	$25,000.00	$25,000.00	$25,000.00
	TOTAL EXPENDITURES	$4,613.74	$998.22	$125,000.00	$9,199.00	$125,000.00	$125,000.00	$125,000.00

RECEIPTS SUMMARY

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

LINCOLN
Budget Worksheet 2025/2026
(2410) FEDERAL FORFEITURE/SHERIFF

		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
651-00	**FEDERAL FORFEITURE/SHERIFF**							
	Operating Expenses							
2-9900	Federal Forfeiture Fund-Sheriff	$0.00	$0.00	$87,500.00	$0.00	$87,500.00	$87,500.00	$87,500.00
	OPERATING EXPENSES TOTAL	$0.00	$0.00	$87,500.00	$0.00	$87,500.00	$87,500.00	$87,500.00
	TOTAL EXPENDITURES	$0.00	$0.00	$87,500.00	$0.00	$87,500.00	$87,500.00	$87,500.00

LINCOLN
BUDGET WOORKSHEET 2025/2026
(2410) FEDERAL FORFEITURE/ATTORNEY

		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
652-00	**FEDERAL FORFEITURE-ATTORNEY**							
	Operating Expenses							
2-9900	Misc. Operating Expense	$0.00	$0.00	$87,500.00	$0.00	$87,500.00	$87,500.00	$87,500.00
	OPERATING EXPENSES TOTAL	$0.00	$0.00	$87,500.00	$0.00	$87,500.00	$87,500.00	$87,500.00
	TOTAL EXPENDITURES	$0.00	$0.00	$87,500.00	$0.00	$87,500.00	$87,500.00	$87,500.00

RECEIPTS SUMMARY

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

LINCOLN
Budget Worksheet 2025/2026
2580 ARPA FUND 971

971-00	ARPA Fund	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Operating Expenses							
2-9900	ARPA Grant Expenditures	$5,676,244.63	$609,856.93	$366,678.00	$366,678.86	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$5,676,244.63	$609,856.93	$366,678.00	$366,678.86	$0.00	$0.00	$0.00
	TOTAL EXPENDITURES	$5,676,244.63	$609,856.93	$366,678.00	$366,678.86	$0.00	$0.00	$0.00

RECEIPTS SUMMARY

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

LINCOLN
Budget Worksheet 2025/2026
(2700) INHERITANCE TAX

		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
982-00	**INHERITANCE TAX FUND**							
	Personal Services							
1-1301	Misc General Fund Transfer	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	PERSONAL SERVICES TOTAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Operating Expenses							
2-2511	Inheritance Refunds	$559.64	$64,721.55	$500,000.00	$5,265.96	$0.00		$0.00
2-9900	Misc Expenses	$0.00	$0.00	$441,307.00	$0.00	$100,000.00	$158,301.00	$158,301.00
	OPERATING EXPENSES TOTAL	$559.64	$64,721.55	$941,307.00	$5,265.96	$100,000.00	$158,301.00	$158,301.00
	Capital Outlay							
5-0101	Right of Way Purchase	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0307	Road Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0308	Sheriff Vehicles	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-2510	Misc Capital Outlay	$780,000.00	$0.00	$1,000,000.00	$0.00	$1,958,301.00	$15,000.00	$815,000.00
	CAPITAL OUTLAY TOTAL	$780,000.00	$0.00	$1,000,000.00	$0.00	$1,958,301.00	$15,000.00	$815,000.00
	Transfers							
7-0100	Inter-Fund Tsfr - Juvenile Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
7-0200	Inter-Fund Tsfr - Institution	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
7-0250	Inter-Fund Tsfr - Sinking Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,200,000.00
7-0275	Inter- Fund Tsfr - Self Funded Insurance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
7-0300	Inter-Fund Tsfr - County Roads	$0.00	$780,000.00	$780,000.00	$780,000.00	$1,780,000.00	$3,765,000.00	$1,765,000.00
7-0500	Inter-Fund Tsfr - General Fund	$0.00	$400,000.00	$1,620,000.00	$1,000,000.00	$0.00	$0.00	$0.00
	TRANSFER TOTAL	$0.00	$1,180,000.00	$2,400,000.00	$1,780,000.00	$1,780,000.00	$3,765,000.00	$2,965,000.00
	TOTAL EXPENDITURES	$780,559.64	$1,244,721.55	$4,341,307.00	$1,785,265.96	$3,838,301.00	$3,938,301.00	$3,938,301.00
	NECESSARY CASH RESERVE					**1,700,000.00**	**1,600,000.00**	**1,600.000.00**
	TOTAL REQUIREMENTS					**5,438,301.00**	**5,538,301.00**	**5,538,301.00**

RECEIPTS SUMMARY

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

-

LINCOLN
Budget Worksheet 2025/2026
(2850) KENO LOTTERY

		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
920-00	**KENO LOTTERY**							
	Operating Expenses							
2-9900	Miscellaneous	$0.00	$100.00	$3,000.00	$0.00	$3,000.00	$3,000.00	$3,000.00
	OPERATING EXPENSES TOTAL	$0.00	$100.00	$3,000.00	$0.00	$3,000.00	$3,000.00	$3,000.00
	Capital Outlay							
5-1211	Bridges	$0.00	$0.00	$581,777.00	$0.00	$675,513.00	$675,513.00	$675,513.00
5-2002	Courthouse Parking Study	$0.00	$0.00	$25,000.00	$0.00	$0.00	$0.00	$0.00
	CAPITAL OUTLAY TOTAL	$0.00	$0.00	$606,777.00	$0.00	$675,513.00	$675,513.00	$675,513.00
	TOTAL EXPENDITURES	**$0.00**	**$100.00**	**$609,777.00**	**$0.00**	**$678,513.00**	**$678,513.00**	**$678,513.00**

RECEIPTS SUMMARY

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

LINCOLN
Budget Worksheet 2025/2026
2970 Juvenile Facility

676-00	JUVENILE FACILITY	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Personal Services							
1-1400	Misc. Personal Services (3B 1&2)	$6,620.46	$0.00	$5,852.00	$0.00	$5,852.00	$5,852.00	$5,852.00
	PERSONAL SERVICES TOTAL	$6,620.46	$0.00	$5,852.00	$0.00	$5,852.00	$5,852.00	$5,852.00
	Operating Expenses							
2-2501	Contract	$0.00	$0.00	$5,000.00	$0.00	$5,000.00	$5,000.00	$5,000.00
2-9900	Misc/Transfer of JUV Funds	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	OPERATING EXPENSES TOTAL	$0.00	$0.00	$5,000.00	$0.00	$5,000.00	$5,000.00	$5,000.00
	TOTAL EXPENDITURES	$6,620.46	$0.00	$10,852.00	$0.00	$10,852.00	$10,852.00	$10,852.00

RECEIPTS SUMMARY

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

LINCOLN
Budget Worksheet 2025/2026
(3300) JAIL BOND FUND

654-00	JAIL BOND FUND	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Operating Expenses							
2-1801	Dues Sub Registration	$1,200.00	$1,200.00	$1,500.00	$1,000.00	$1,500.00	$1,500.00	$1,500.00
	OPERATING EXPENSES TOTAL	$1,200.00	$1,200.00	$1,500.00	$1,000.00	$1,500.00	$1,500.00	$1,500.00
	Debt Servicing							
6-0100	Principal Payments 2022 Series	$0.00	$1,355,000.00	$565,000.00	$395,000.00	$560,000.00	$560,000.00	$560,000.00
6-0101	Future Requirements 2022 Series	$385,000.00	$560,000.00	$971,497.00	$565,000.00	$979,963.00	$979,963.00	$979,963.00
6-0102	Principal Payments 2021 Series	$555,000.00	$0.00	$395,000.00	$0.00	$390,000.00	$390,000.00	$390,000.00
6-0103	Future Requirements 2021 Series	$0.00	$0.00	$673,571.00	$0.00	$677,772.00	$677,772.00	$677,772.00
6-0104	Principal Payments 2020 Series	$930,000.00	$0.00	$1,005,000.00	$1,005,000.00	$0.00	$0.00	$0.00
6-0105	Future Requirements 2020 Series	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
6-0200	Interest Payments 2022 Series	$69,835.00	$55,742.50	$49,271.00	$49,271.25	$41,820.00	$41,820.00	$41,820.00
6-0201	Interest Payments 2021 Series	$8,312.50	$0.00	$14,764.00	$7,036.25	$13,195.00	$13,195.00	$13,195.00
6-0202	Interest Payments 2020 Series	$97,400.00	$75,540.00	$20,100.00	$27,827.50	$0.00	$0.00	
	DEBT SERVICING TOTAL	$2,045,547.50	$2,046,282.50	$3,694,203.00	$2,049,135.00	$2,662,750.00	$2,662,750.00	$2,662,750.00
	TOTAL EXPENDITURES	$2,046,747.50	$2,047,482.50	$3,695,703.00	$2,050,135.00	$2,664,250.00	$2,664,250.00	$2,664,250.00

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
4600	**ROAD BOND FUND**					**Fund**	**4600**	**ROAD BOND**
271.00	Net Fund Balance, 7-1	754,397	728,578	639,793	639,793	131,154	131,154	131,154
	STATE REVENUE							
344.01	Homestead exemption	13,184	13,068		2,225			
344-05	Property tax credit	41,521	42,415					
344310-1	Personal Property Tax							
345.03	Carline distribution	1,879	1,937	-	188	-	-	-
346.01	Pro-rate motor vehicle	1,021	1,199	-	576	-	-	-
	--							
	Subtotal	57,605	58,619	-	2,989	-	-	-
	LOCAL REVENUE							
304.00	Motor vehicle tax			-			-	-
306.00	Interest on Taxes	1,371	1,181		1,105		-	-
353.01	In lieu of tax						-	-
353.02	In lieu of tax-5%	933	748	-			-	-
353.03	In lieu of tax-urban renewl						-	-
510.01	Interest income	6,998	12,299	79,707	9,320	-	-	-
540.01	Miscellaneous						-	-
	Subtotal	9,302	14,228	79,707	10,425	-	-	-
	TOTAL REVENUES	66,907	72,847	79,707	13,414	-	-	-
	TRANSFERS							
590.01	Inter-fund transfers	-	-	-	-	-	-	-
	Total Transfers	-	-	-	-	-	-	-
TOTAL BALANCE, REVENUE & TRANSFERS		821,304	801,425	719,500	653,207	131,154	131,154	131,154
300.00	Property Taxes	626,074	560,568	-	197,247	-	2,300,000	2,300,000
	TOTAL REVENUE AVAILABLE	1,447,378	1,361,993	719,500	850,454	131,154	2,431,154	2,431,154
	Less Expenditures	718,800	722,200		719,300			
	BALANCE FORWARD	728,578	639,793		131,154			

LINCOLN
Budget Worksheet 2025/2026
3700-900 ROAD BOND FUND

3700-90	ROAD BOND	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	DEBT SERVICING							
6-0100	Principal Payments 2025 Series	$650,000.00	$680,000.00	$705,000.00	$705,000.00	$0.00	$0.00	$0.00
6-0101	Future Requirements 2025 Series	$0.00	$0.00	$0.00	$0.00	$0.00	$2,300,000.00	$2,300,000.00
6-0200	Interest Payments 2025 Series	$68,400.00	$41,800.00	$14,100.00	$14,100.00	$0.00	$97,311.00	$97,311.00
	TOTAL	$718,400.00	$721,800.00	$719,100.00	$719,100.00	$0.00	$2,397,311.00	$2,397,311.00
	OPERATING EXPENSES							
2-1801	Dues Sub Registration	$400.00	$400.00	$400.00	$200.00	$131,154.05	$33,843.00	$33,843.00
	TOTAL	$400.00	$400.00	$400.00	$200.00	$131,154.05	$33,843.00	$33,843.00
	TOTAL EXPENDITURES	**$718,800.00**	**$722,200.00**	**$719,500.00**	**$719,300.00**	**$131,154.05**	**$2,431,154.00**	**$2,431,154.00**

RECEIPTS SUMMARY

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

LINCOLN
Budget Worksheet 2025/2026
(4010) HANDICAPPED ACCESSIBILITY FUND

		Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
600-00	**HANDICAPPED ACCESSIBILITY**							
	Capital Outlay							
7-0200	Transfer to Building Fund	$0.00	$0.00	$226,443.00	$226,443.00	$0.00	$0.00	$0.00
	CAPITAL OUTLAY TOTAL	$0.00	$0.00	$226,443.00	$226,443.00	$0.00	$0.00	$0.00
	TOTAL EXPENDITURES	**$0.00**	**$0.00**	**$226,443.00**	**$226,443.00**	**$0.00**	**$0.00**	**$0.00**

RECEIPTS SUMMARY

Code No.	Federal	Actual 2022-2023	Actual 2023-2024	**Budgeted Revenue 2024-2025**	Actual 2024-2025	Estimated Receiptas Ensuing Year 2024-2025 Officals Estimation	Board Proposed	Adopted
4050	**BUILDING FUND**					**Fund**	**4050**	**BUILDING**
271.00	Net fund balance, 7-1	1,909,607	2,379,685	2,026,129	2,026,129	2,257,824	2,257,824	2,257,824
	STATE REVENUE							
344.10-12	Personal Property Tax							
345.03	Airline distribution			-			-	-
346.02	Carline distribution	-		-		-	-	-
346.01	Pro-rate motor vehicle	-		-		-	-	-
	Subtotal	-	-	-	-	-	-	-
	LOCAL REVENUE							
304.00	Motor vehicle tax			-			-	-
305.00	Interest on Taxes	19	14	-	2	-	-	-
353.02	In lieu of tax-5%	-		-		-	-	-
353.03	In lieu of tax-Housing Auth	-		-			-	-
	Subtotal	19	14	-	2	-	-	-
	FEES and OTHER LOCAL REVENUE							
510.01	Interest on investments	24,269	52,481	-	45,083	40,000	40,000	40,000
540.01	Miscellaneous	500,000	-	-	68,143		-	-
	Subtotal	524,269	52,481	-	113,226	40,000	40,000	40,000
	TOTAL REVENUES	524,288	52,495	-	113,228	40,000	40,000	40,000
	TRANSFERS							
590.01	Inter-fund transfers - Handicapped		-	226,443	226,443		-	-
TOTAL BALANCE, REVENUES & TRANSFERS		2,433,895	2,432,180	2,252,572	2,365,800	2,297,824	2,297,824	2,297,824
300.00	TOTAL PROPERTY TAXES	20	41	-	4	-	-	-
	TOTAL REVENUE AVAILABLE	2,433,915	2,432,221	2,252,572	2,365,804	2,297,824	2,297,824	2,297,824
	Less Expenditures	54,230	406,092		107,980			
	BALANCE FORWARD	2,379,685	2,026,129		2,257,824			

LINCOLN
Budget Worksheet 2025/2026
(4050) BUILDING FUND

980-00

	BUILDING FUND	Actual Expenses 2022-2023	Actual Expenses 2023-2024	Budgeted Expenses 2024-2025	Actual Expenses 2024-2025	Requested Budget 2025-2026	Proposed Budget 2025-2026	Adopted Budget 2025-2026
	Operating Expenses							
2-1300	Building Repair	$0.00	$1,330.31	$30,000.00	$11,470.00	$30,000.00	$30,000.00	$30,000.00
2-1301	Building Repair - Tuck Pointing	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2-1308	Courthouse Generator Maintenance	$0.00	$0.00	$5,000.00	$0.00	$5,000.00	$5,000.00	$5,000.00
2-2515	Contract Services	$0.00	$0.00	$20,000.00	$500.00	$20,000.00	$20,000.00	$20,000.00
2-4130	Pollution Cont-Backflow-Air Con Rep	$0.00	$0.00	$10,000.00	$0.00	$10,000.00	$10,000.00	$10,000.00
	OPERATING EXPENSES TOTAL	$0.00	$1,330.31	$65,000.00	$11,970.00	$65,000.00	$65,000.00	$65,000.00
	Supplies and Materials							
3-0107	Plumbing	$0.00	$81.28	$30,000.00	$0.00	$30,000.00	$30,000.00	$30,000.00
	SUPPLIES AND MATERIALS TOTAL	$0.00	$81.28	$30,000.00	$0.00	$30,000.00	$30,000.00	$30,000.00
	Capital Outlay							
5-0200	Buildings	$16,061.75	$106,218.75	$2,088,572.00	$88,550.01	$2,127,824.00	$ 1,115,824	$1,115,824.00
5-0201	Sheriff- Central Control /Cameras	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0202	Dist Ct Judges Remodel	$14,217.86	$3,565.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0203	County Phone System	$0.00	$0.00	$0.00	$0.00	$25,000.00	$25,000.00	$25,000.00
5-0215	Roof Repairs	$0.00	$0.00	$50,000.00	$0.00	$50,000.00	$50,000.00	$50,000.00
5-0220	Courthouse Fire Code	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-0230	Courthouse Bathrooms - 2nd & 3rd Floor	$23,950.01	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-1100	Security Equipment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-1205	Probation Parking Lot	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
5-1304	Generator for Courthouse	$0.00	$164,056.30	$0.00	$598.97	$0.00	$0.00	$0.00
5-1305	Emergency Management Storage Facility	$0.00	$130,840.03	$19,000.00	$6,860.97	$0.00	$12,000.00	$12,000.00
	OPERATING EXPENSES TOTAL	$54,229.62	$404,680.08	$2,157,572.00	$96,009.95	$2,202,824.00	1,202,824.00	$1,202,824.00
	Transfers							
7-0200	Transfer to Sinking Fund	$0.00	$0.00	$0.00	$0.00	$0.00	1,000,000.00	$ 1,000,000
	TRANSFER TOTAL	$0.00	$0.00	$0.00	$0.00	$0.00	1,000,000.00	$ 1,000,000
	TOTAL EXPENDITURES	$54,229.62	$406,091.67	$2,252,572.00	$107,979.95	$2,297,824.00	2297824.00	$2,297,824.00

Lincoln County, Nebraska
Summary of Significant Forecast Assumptions
June 30, 2026

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

General – The budget for the year ended June 30, 2026 was developed based on amounts approved by the governing body as an upper limit on expenditures.

Revenues – Ordinary revenues are based upon prior year amounts. The County plans on issuing a Road Bond in the amount of $6,080,000 to be used for road projects over the next three year. No other significant new sources or significant increases are expected during the year.

Expenditures – Expenditures for the year ended June 30, 2026, are based in general on historical amounts adjusted for a reasonable inflation rate and reserves allowed for unexpected or emergency situations. Capital outlay is for expected projects to be completed in 2025-2026 fiscal year.

Debt service – Bond payments for the year ended June 30, 2026 are based on the prescribed amortization schedules, and include payments on the new Road Bond.

CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES

TAX YEAR 2025

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

To: COUNTY GENERAL

TAXABLE VALUE LOCATED IN THE COUNTY OF LINCOLN COUNTY, NE

Name of Political Subdivision	Subdivision Type	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage b
COUNTY GENERAL	County	$71,554,864	$6,634,662,176	$6,235,855,059	1.14747%
SELF FUNDED INSURANCE	County	$71,554,864	$6,634,662,176	$6,235,855,059	1.14747%
JAIL BOND FUND	County	$71,554,864	$6,634,662,176	$6,235,855,059	1.14747%
COURTHOUSE BUILDING	County	$71,554,864	$6,634,662,176	$6,235,855,059	1.14747%
COUNTY ROADS FUND	County	$71,554,864	$6,634,662,176	$6,235,855,059	1.14747%

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

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

Julie Stenger

(signature of county assessor)

08/13/2025

(date)

CC: County Clerk, Lincoln County, NE County

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

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

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



September 29, 2025
North Platte, Nebraska

Meeting of the Lincoln County Board of Commissioners. Present were Commissioners Joe Hewgley, Kent Weems, Micaela Wuehler, Chris Bruns, Jerry Woodruff and County Clerk, Rebecca Rossell. Wuehler called the meeting to order at 11:09 A.M.

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

Motion by Hewgley, seconded by Weems to adopt Resolution No. 2025-24 to approve the 2025/2026 fiscal year Lincoln County, Nebraska budget. Upon roll call vote Hewgley, Weems, Wuehler and Woodruff voted “aye”. Bruns voted “nay”. Motion carried.

Motion by Woodruff, seconded by Weems, to adopt Resolution No. 2025-25 setting the final tax request at a different amount than the prior year tax request. Upon roll call vote Hewgley, Weems, Wuehler and Woodruff voted “aye”. Bruns voted “nay”. Motion carried.

Motion by Weems, seconded by Bruns to approve the official budget message to be submitted with the 2025/2026 Lincoln County budget document. Upon roll call vote Hewgley, Weems, Wuehler, Bruns and Woodruff voted “aye”. Nays, none.

The meeting was adjourned at 11:18 A.M.

Advance notice and the agenda for the September 22, 2025, board meetings were sent to the county board and all others requesting the same. Advance public notice (includes agenda) of the Lincoln County Board of Commissioners meeting and the Lincoln County Board of Equalization meeting was posted at the Lincoln County Courthouse, City Hall, and the Lincoln County website on September 19, 2025; and was also emailed to the media on September 19, 2025.

The agenda for the meetings to be held on Monday, September 29, 2025, will be kept continually current and open for inspection at the office of the Lincoln County Clerk. The regular meeting of the Lincoln County Board of Commissioners will be at the Lincoln County Courthouse in the Commissioners Room at 9:00 A.M. The regular meeting of the Lincoln County Board of Equalization will be at the Lincoln County Courthouse in the Commissioners Room at 9:15 A.M.

Rebecca J. Rossell
Lincoln County Clerk

Equal Housing Opportunity

RESOLUTION NO. 2025 -17

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

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

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

NOW THEREFORE BE IT RESOLVED, THAT:

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

Agricultural Society of Lincoln County		
	General Fund Levy not to exceed	**.005758**
	Special Bldg Levy not to exceed	**.002999**
	Total Levy	**.008757**
Sutherland Hospital District	**General Fund Levy not to exceed**	**.006993**
Ashgrove-Wellfleet Cemetery	**General Fund Levy not to exceed**	**.026931**
Brady Cemetery	**General Fund Levy not to exceed**	**.026931**
Dickens Cemetery	**General Fund Levy not to exceed**	**.026931**
Garfield Cemetery	**General Fund Levy not to exceed**	**.026931**
Gaslin Cemetery	**General Fund Levy not to exceed**	**.026931**
Miriam Cemetery	**General Fund Levy not to exceed**	**.026931**
Morning View Cemetery	**General Fund Levy not to exceed**	**.026931**
Peckham Cemetery	**General Fund Levy not to exceed**	**.026931**
Plainview Cemetery	**General Fund Levy not to exceed**	**.026931**
Riverside Cemetery	**General Fund Levy not to exceed**	**.026931**
	Water Replacement not to exceed	**.000265**
	Sinking Fund Levy not to exceed	**.000265**
	Total Levy	**.002914**
Sutherland Cemetery	**General Fund Levy not to exceed**	**.026931**

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

2. **Levy allocation not to exceed dollar amount as requested by subdivision.**

3. **No allocation may be changed except by agreement between both the Lincoln County Board of Commissioners and the governing body of the political subdivision whose final levy allocation is listed above.**

Dated this 25 day of August 2025.

LINCOLN COUNTY CLERK SEAL COUNTY, NEBRASKA

Attest:

Rebecca J. Rossell
Lincoln County Clerk

Lincoln County, Nebraska
Board of Commissioners

Joseph Hewgley

Kent Weems

Micaela Wuehler, Chair

Chris Bruns

Jerry Woodruff

POLITICAL SUBDIVISION LEVIES
2025/2026
ATTACHMENT "A"

SUBDIVISION	TAX REQUEST	Budget Request	VALUATION	LEVY AMOUNT	TOTAL LEVY AMOUNT	Request Totals
Ag Society	General	$ 382,000.00	6,634,662,176	0.005758		$ 382,023.85
	Special Building Fund	$ 199,000.00	6,634,662,176	0.002999		$ 198,973.52
	Total Budget Request	$ 581,000.00			0.008757	$ 580,997.37
City of North Platte	General			#DIV/0!		#DIV/0!
	Bond			#DIV/0!		#DIV/0!
	Police/Fire		-	#DIV/0!		#DIV/0!
	Total Budget Request	$ -			#DIV/0!	#DIV/0!
Airport Authority	General			#DIV/0!		#DIV/0!
	Bond			#DIV/0!		#DIV/0!
	Total Budget Request	$ -			#DIV/0!	#DIV/0!
HOSPITAL DISTRICT						
Sutherland	General	$ 34,000.00	486,190,003	0.006993	0.006993	$ 33,999.27
NATURAL RESOURCE DISTRICT						
Twin Platte						
Arthur						
Keith						
Lincoln						
McPherson						
Total Valuation	*General Budget Request*		-	#DIV/0!	#DIV/0!	#DIV/0!
LINCOLN COUNTY						
	General Fund			#DIV/0!		#DIV/0!
	Road Bond Fund			#DIV/0!		#DIV/0!
	Self Funded Insurance			#DIV/0!		#DIV/0!
	Jail Bond Fund			#DIV/0!		#DIV/0!
	Building Fund			#DIV/0!		#DIV/0!
	Total Budget Request	$ -			#DIV/0!	#DIV/0!
Mid-Plains College						
(includes 18 counties valuations)	General			#DIV/0!		#DIV/0!
	Capital Improvement			#DIV/0!		#DIV/0!
	Total Budget Request	$ -			#DIV/0!	#DIV/0!
E.S.U. #16						
(includes 16 counties valuations)	*General Budget Request*			#DIV/0!	#DIV/0!	#DIV/0!

POLITICAL SUBDIVISION LEVIES
2025/2026
ATTACHMENT "A"

SUBDIVISION	TAX REQUEST	Budget Request	VALUATION	LEVY AMOUNT	TOTAL LEVY AMOUNT	Request Totals
CEMETERY DISTRICTS						
Ashgrove-Wellfleet	*General Budget Request*	$ 8,000.00	271,950,380	0.002942	0.002942	$ 8,000.78
Brady	*General Budget Request*	$ 6,700.00	179,827,647	0.003726	0.003726	$ 6,700.38
Dickens	*General Budget Request*	$ 2,055.00	131,527,500	0.001562	0.001562	$ 2,054.46
Garfield	*General Budget Request*	$ 1,570.00	55,573,700	0.002825	0.002825	$ 1,569.96
Gaslin	*General Budget Request*	$ 3,070.00	170,774,588	0.001798	0.001798	$ 3,070.53
Miriam	*General Budget Request*	$ 3,030.00	66,671,657	0.004545	0.004545	$ 3,030.23
Morning View						
Hayes	*General Budget Request*	$ 75,000.00	7,600,785			
Lincoln			270,892,667			
Total Valuation			278,493,452	0.026931	0.026931	$ 75,001.07
Peckham						
Dawson						
Lincoln			73,863,381			
Total Valuation	*General Budget Request*	$ 3,210.00	73,863,381	0.004346	0.004346	$ 3,210.10
Plainview	*General Budget Request*	$ 6,000.00	285,605,267	0.002101	0.002101	$ 6,000.57
Riverside	General	$ 9,180.00	385,039,273	0.002384		$ 9,179.34
	Sinking Fund	$ 1,020.00	385,039,273	0.000265		$ 1,020.35
	Water Replacement	$ 1,020.00	385,039,273	0.000265		$ 1,020.35
	Total Budget Request	$ 11,220.00			0.002914	$ 11,220.04
Sutherland	*General Budget Request*	$ 26,877.00	467,283,149	0.005752	0.005752	$ 26,878.13

POLITICAL SUBDIVISION LEVIES
2025/2026
ATTACHMENT "A"

SUBDIVISION	TAX REQUEST	Budget Request	VALUATION	LEVY AMOUNT	TOTAL LEVY AMOUNT	Request Totals
Rural Fire Districts						
Brady Fire						
Custer			2,196,094	0.030000		$ 116,648.78
Lincoln			386,633,172			
			388,829,266			
Hershey			511,522,103	0.030000	0.030000	$ 153,456.63
Maxwell Fire			350,118,341	0.030000	0.030000	$ 105,035.50
Maywood/Wellfleet						
Frontier						
Lincoln			256,328,120			
				0.030000	0.030000	$ -
North Platte Fire			1,370,417,495	0.030000	0.030000	$ 411,125.25
Sutherland			501,205,235	0.030000	0.030000	$ 150,361.57
Wallace						
Hayes			18,313,155			
Lincoln			523,102,037			
			541,415,192	0.030000	0.030000	$ 162,424.56

RESOLUTION 2025-25

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

WHEREAS, Lincoln County participated in the Joint Public Budget Hearing to hear and consider comments concerning the property tax request, therefore a separate hearing was not required:

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

1. **The 2025-2026 property tax request be set at $20,617,287.**
2. **The total assessed value of property differs from last year's total assessed value by an increase of 6.40%.**
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 .269674 per $100 of assessed value.**
4. **The Lincoln County Board of Commissioners proposes to adopt a property tax request that will cause its tax rate to be .310751 per $100 of assessed value.**
5. **Based on the proposed property tax request and changes in other revenue, the total operating budget of Lincoln County will increase last year's budget by 19.67%**

Motion by Woodruff **, seconded by** Weems **to adopt Resolution No. 2025-25.** 4 **Yes** 1 **No** Ø **Abstain** Ø **Absent**

Dated this 22nd day of September 2025.

Joe Hewgley

Kent Weems

Micaela Wuehler

Chris Bruns

Jerry Woodruff

Attest:

Rebecca J. Rossell
Lincoln County Clerk

COUNTY CLERK SEAL LINCOLN COUNTY, NEBRASKA

THE NORTH PLATTE TELEGRAPH

Account Number: 1037718

Date: September 18, 2025

Advertising Affidavit

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

Date	Category	Description	Ad Size	Total Cost
9/18/2025	Legal Notices	LINCOLN CO BUDGET HEARING	3 x 5.50 IN	127.99

Published by

the North Platte Telegraph

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

LINCOLN CO BUDGET HEARING

was published in said newspaper on the following dates:

09/18/2025

The first insertion being given ... **9/18/2025**

Newspaper reference: **0000442081-01**

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

Sworn to and subscribed before me this **Thursday, September 18, 2025**

Billing Representative

Notary Public

Kelly Ann Johnson
NOTARY PUBLIC
Commonwealth of Virginia
Registration No. 8004299
My Comm. Exp. March 31, 2026

State of Virginia
County of Hanover
My Commission expires

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

LINCOLN COUNTY, NEBRASKA

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 22nd day of September, 2025 at 11:00 A.M. in the Commissioners' Room - Courthouse for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

FUNDS	Actual Disbursements 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Budget of Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
General	22,722,837	23,184,332	27,703,533	1,125,000	11,411,246	17,417,287
County Roads	10,890,052	8,554,253	8,518,490	250,000	8,768,490	-
Federal Buyback Program Fund	89,358	1,497,706	2,728,068	-	2,728,068	-
Special Road Fund	3,675,517	321,932	1,294,965	-	1,294,965	-
Road Improvement Fund	-	67,779	6,080,000	-	6,080,000	-
Sinking Fund	-	-	5,015,000	-	5,015,000	-
Child Support Incentive	101,515	28,748	54,129	-	54,129	-
Lodging Tax Fund	666,028	631,329	764,048	-	764,048	-
Lodging Improvement fund	666,028	631,329	764,048	-	764,048	-
Modernization & Preserv Fund	38,655	21,116	69,500	-	69,500	-
Self Funded Insurance	137,028	151,261	250,000	95,000	345,000	-
Veterans Aid Fund	-	-	45,685	-	45,685	-
Drug Law Enforcement	998	9,199	125,000	-	125,000	-
Federal Forfeiture Fund	-	-	175,000	-	175,000	-
COVID American Rescue Plan	609,857	366,678	-	-	-	-
Inheritance tax	1,244,722	1,785,266	3,938,301	1,600,000	5,538,301	-
Keno Lottery	100	-	678,513	-	678,513	-
Juvenile Facility	-	-	10,852	-	10,852	-
Jail Bond Fund	2,047,483	2,050,135	2,664,250	-	1,764,250	900,000
Road Bond Fund	722,200	719,300	2,431,154	-	131,154	2,300,000
Handicapped Access	-	226,443	-	-	-	-
Building	406,092	107,980	2,297,824	-	2,297,824	-
Jail Building	-	-	-	-	-	-
	44,018,470	40,354,786	65,608,361	3,070,000	48,061,074	20,617,287

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	3,200,000	17,417,287	20,617,287

Unused Property Tax Request Authority available for next year: 65,623

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

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

	2024	2025	Change
Operating Budget	55,069,336	65,608,361	19.14%
Property Tax Request	17,229,479	20,617,287	19.67%
Valuation	5,235,855,059	5,534,662,176	6.40%
Tax Rate	0.276281	0.310751	12.48%
Tax Rate if Prior Tax Request was at Current Valuation	0.259674		

September 18, 2025 ZNEZ

McCHESNEY
MARTIN
SAGEHORN
PC
Certified Public Accountants & Consultants

Accountants' Compilation Report

To the County Board
Lincoln County
North Platte, Nebraska

Management is responsible for the accompanying historical financial statements of Lincoln County, which comprise the statement of cash receipts and disbursements for the years ended June 30, 2024 and 2025 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial.

We have also compiled the accompanying forecasted statement of cash receipts and disbursements and the summary of significant assumptions as of June 30, 2026, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

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

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

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

Other Matter

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

We are not independent with respect to the Lincoln County.

McChesney Martin Sagehorn, P.C.

MCCHESNEY MARTIN SAGEHORN, P.C.
September 29, 2025