

**LINCOLN COUNTY
COUNTY BUDGET - 2016**

	2015 BUDGET	2016 REQUEST	2016 APPROVED	2015-2016 INC. DEC.	2015-2016 % INC. DEC.	
1000 - DISTRICT COURT						
TAB 17	Personnel Services	36,520	39,454	38,670	2,150	5.89%
	Employee Benefits	21,527	26,462	20,254	-1,273	-5.91%
	Commodities	1,000	1,000	1,000	0	0.00%
	Capital Expenditure	500	0	500	0	0.00%
	TOTAL	<u>59,547</u>	<u>66,916</u>	<u>60,424</u>	<u>877</u>	<u>1.47%</u>
1005 - SUPERIOR COURT						
TAB 18	Personnel Services	37,520	40,454	38,670	1,150	3.07%
	Employee Benefits	3,070	3,018	3,959	889	28.96%
	Contractual Services	2,500	2,500	2,500	0	0.00%
	Commodities	500	500	500	0	0.00%
	TOTAL	<u>43,590</u>	<u>46,472</u>	<u>45,629</u>	<u>2,039</u>	<u>4.68%</u>
1010 - EMERGENCY MGMT						
TAB 21	Personnel Services	93,088	96,959	93,622	534	0.57%
	Employee Benefits	23,028	27,649	26,162	3,134	13.61%
	Contractual Services	28,700	34,000	33,765	5,065	17.65%
	Commodities	9,400	9,400	9,400	0	0.00%
	Capital Outlay	5,500	5,500	5,500	0	0.00%
	TOTAL	<u>159,716</u>	<u>173,508</u>	<u>168,449</u>	<u>8,733</u>	<u>5.47%</u>
1015 - DISTRICT ATTORNEY						
TAB 5	Personnel Services	128,943	135,626	137,082	8,139	6.31%
	Employee Benefits	50,306	71,740	69,079	18,773	37.32%
	Contractual Services	39,225	36,950	36,363	-2,862	-7.30%
	Commodities	6,750	6,750	6,750	0	0.00%
	Capital Outlay	2,000	16,300	16,300	14,300	715.00%
	TOTAL	<u>227,224</u>	<u>267,366</u>	<u>265,574</u>	<u>38,350</u>	<u>16.88%</u>
1020 - COUNTY COMMISSIONERS						
TAB 23	Personnel Services	188,165	139,532	149,984	-38,181	-20.29%
	Employee Benefits	82,071	57,140	57,615	-24,456	-29.80%
	Contractual Services	56,550	62,224	61,285	4,735	8.37%
	Commodities	4,010	3,250	3,250	-760	-18.95%
	Capital Outlay	1,650	1,650	1,650	0	0.00%
	TOTAL	<u>332,446</u>	<u>263,796</u>	<u>273,784</u>	<u>-58,662</u>	<u>-17.65%</u>
1025 - FINANCE & TREASURY						
TAB 6	Personnel Services	51,808	105,922	121,259	69,451	134.05%
	Employee Benefits	21,228	54,842	55,166	33,938	159.87%
	Contractual Services	13,565	16,175	16,034	2,469	18.20%
	Commodities	650	650	650	0	0.00%
	Capital Outlay	600	600	600	0	0.00%
	TOTAL	<u>87,851</u>	<u>178,189</u>	<u>193,709</u>	<u>105,858</u>	<u>120.50%</u>

		2015 BUDGET	2016 REQUEST	2016 APPROVED	2015-2016 INC. DEC.	2015-2016 % INC. DEC.
1035 - COUNTY BUILDINGS						
TAB 3	Personnel Services	84,524	96,387	81,536	-2,988	-3.54%
	Employee Benefits	43,746	74,164	50,754	7,008	16.02%
	Contractual Services	129,325	147,090	147,090	17,765	13.74%
	Commodities	58,600	64,500	64,500	5,900	10.07%
	Capital Outlay	10,000	25,000	25,000	15,000	150.00%
	TOTAL	<u>326,195</u>	<u>407,141</u>	<u>368,880</u>	<u>42,685</u>	<u>13.09%</u>
1045 - REGIONAL JAIL ASSESSMENT						
TAB 16	Contractual Services	2,420,839	2,420,839	2,420,839	0	0.00%
	TOTAL	<u>2,420,839</u>	<u>2,420,839</u>	<u>2,420,839</u>	<u>0</u>	<u>0.00%</u>
1050 - Jail Transport						
TAB 19	Personnel Services	248,032	252,000	224,326	-23,706	-9.56%
	Employee Benefits	100,670	116,704	100,312	-358	-0.36%
	Contractual Services	103,509	117,009	127,001	23,492	22.70%
	Commodities	6,750	4,750	4,750	-2,000	-29.63%
	TOTAL	<u>458,961</u>	<u>490,463</u>	<u>456,389</u>	<u>-2,572</u>	<u>-0.56%</u>
1060 - TELECOMMUNICATIONS/911						
TAB 22	Personnel Services	808,781	809,966	761,172	-47,609	-5.89%
	Employee Benefits	288,192	358,061	333,177	44,985	15.61%
	Contractual Services	56,910	67,260	70,640	13,730	24.13%
	Commodities	13,575	14,875	14,875	1,300	9.58%
	Capital Outlay	14,100	14,100	14,100	0	0.00%
	TOTAL	<u>1,181,558</u>	<u>1,264,262</u>	<u>1,193,964</u>	<u>12,406</u>	<u>1.05%</u>
1065 - REGISTRY OF DEEDS						
TAB 10	Personnel Services	107,498	107,512	107,370	-128	-0.12%
	Employee Benefits	53,238	63,866	61,241	8,003	15.03%
	Contractual Services	8,775	14,375	14,258	5,483	62.48%
	Commodities	2,800	2,750	2,750	-50	-1.79%
	Capital Outlay	32,000	52,100	52,100	20,100	62.81%
	TOTAL	<u>204,311</u>	<u>240,603</u>	<u>237,719</u>	<u>33,408</u>	<u>16.35%</u>
1070 - REGISTRY OF PROBATE						
TAB 2	Personnel Services	111,579	107,641	113,399	1,820	1.63%
	Employee Benefits	66,660	71,475	69,536	2,876	4.31%
	Contractual Services	8,750	12,250	14,210	5,460	62.40%
	Commodities	2,150	2,450	2,450	300	13.95%
	Capital Outlay	3,700	11,700	11,700	8,000	216.22%
	TOTAL	<u>192,839</u>	<u>205,516</u>	<u>211,295</u>	<u>18,456</u>	<u>9.57%</u>

		2015 BUDGET	2016 REQUEST	2016 APPROVED	2015-2016 INC. DEC.	2015-2016 % INC. DEC.
1075 - SHERIFF'S DEPARTMENT						
TAB 20	Personnel Services	1,591,004	1,541,966	1,560,498	-30,506	-1.92%
	Employee Benefits	626,904	629,556	639,977	13,073	2.09%
	Contractual Services	326,118	339,018	338,971	12,853	3.94%
	Commodities	82,900	86,900	86,900	4,000	4.83%
	Capital Outlay	130,600	154,400	154,400	23,800	18.22%
	TOTAL	<u>2,757,526</u>	<u>2,751,840</u>	<u>2,780,746</u>	<u>23,220</u>	<u>0.84%</u>
1080 - ADVERTISING & PROMOTION						
TAB 25	Contractual Services	<u>800</u>	<u>800</u>	<u>800</u>	<u>0</u>	<u>0.00%</u>
		800	800	800	0	0.00%
1090 - AUDITING						
TAB 7	Contractual Services	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0.00%</u>
	TOTAL	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0.00%</u>
1095 - DEBT SERVICE						
TAB 8	Contractual Services	0	2000	2,000	2,000	100.00%
	Bonds Payable	600,000	630,000	630,000	30,000	5.00%
	Interest on Bonds	<u>271,750</u>	<u>260,125</u>	<u>260,125</u>	<u>-11,625</u>	<u>-4.28%</u>
	TOTAL	<u>871,750</u>	<u>892,125</u>	<u>892,125</u>	<u>20,375</u>	<u>2.34%</u>
2000 - INTEREST						
TAB 9	Contractual Services	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>	<u>0.00%</u>
	TOTAL	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>	<u>0.00%</u>
2010 - PLANNING/ECONOMIC DEVELOPMENT						
TAB 11	Contractual Services	182,193	192,471	200,687	18,494	10.15%
	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
	TOTAL	<u>182,193</u>	<u>192,471</u>	<u>200,687</u>	<u>18,494</u>	<u>0.00%</u>
2015 - RECYCLING DEPARTMENT						
TAB 4	Personnel Services	166,849	170,264	188,722	21,873	13.11%
	Employee Benefits	76,991	100,602	99,651	22,660	29.43%
	Contractual Services	120,500	107,300	107,277	-13,223	-10.97%
	Commodities	17,450	15,600	16,100	-1,350	-7.74%
	Capital Outlay	<u>32,300</u>	<u>15,000</u>	<u>15,000</u>	<u>-17,300</u>	<u>-53.56%</u>
	TOTAL	<u>414,090</u>	<u>408,766</u>	<u>426,750</u>	<u>12,660</u>	<u>3.06%</u>

		2015 BUDGET	2016 REQUEST	2016 APPROVED	2015-2016 INC. DEC.	2015-2016 % INC. DEC.
2025 - RETIREE BENEFITS						
TAB 24	Contractual Services					
	Retiree Health Insurance/EAP	60,912	73,006	68,016	7,104	11.66%
	TOTAL	<u>60,912</u>	<u>73,006</u>	<u>68,016</u>	<u>7,104</u>	<u>11.66%</u>
2030 - EXTENSION ASSOCIATION						
TAB 12	Contractual Services	57,042	57,042	57,042	0	0.00%
	TOTAL	<u>57,042</u>	<u>57,042</u>	<u>57,042</u>	<u>0</u>	<u>0.00%</u>
2035 - INFORMATION TECHNOLOGY						
	Contractual Services	36,945	0	0	-36,945	100.00%
	TOTAL	<u>36,945</u>	<u>0</u>	<u>0</u>	<u>-36,945</u>	<u>-100.00%</u>
2045 - PROGRAM GRANTS						
	Contractual Services					
	MCEDD	8,000	0	0	-8,000	100.00%
TAB 14	L.C. Historical Assoc.	8,000	8,000	8,000	0	0.00%
TAB 15	Time & Tide RC&D	3,750	3,750	0	-3,750	-100.00%
TAB 13	Soil Conservation	26,673	27,473	27,473	800	3.00%
	TOTAL	<u>46,423</u>	<u>39,223</u>	<u>35,473</u>	<u>-10,950</u>	<u>-23.59%</u>
2050 - INSURANCE						
TAB 27	Contractual Services					
	Liability	104,081	105,122	105,122	1,041	1.00%
	Workers' Compensation	84,178	86,703	86,703	2,525	3.00%
	TOTAL	<u>188,259</u>	<u>191,825</u>	<u>191,825</u>	<u>3,566</u>	<u>1.89%</u>
TAB 26	2060 - CONTINGENCY	70,000	70,000	70,000	0	0.00%

	2015 BUDGET	2016 REQUEST	2016 APPROVED	2015-2016 INC. DEC.	2015-2016 % INC. DEC.
RESERVE ACCOUNTS					
TAB 28 Contractual Services					
2062 - Capital Improvement	8,000	8,000	8,000	0	0.00%
2063 - Unemployment	2,000	2,000	0	-2,000	-100.00%
2064 - Building/Grounds	20,000	20,000	20,000	0	0.00%
2065 - EMA/Communications	50,000	110,000	50,000	0	0.00%
2066 - Capital Equip/Ins.	15,000	15,000	15,000	0	0.00%
2067 - Term Pay and/or Adjust	20,000	20,000	20,000	0	0.00%
2068 - Uninsured Losses	5,000	5,000	0	-5,000	-100.00%
2073 - Recycling Program	65,000	65,000	50,000	-15,000	-23.08%
2074 - IT Infrastructure	0	35,000	35,000	35,000	100.00%
2075 - Roads & Bridges	7,000	10,000	10,000	3,000	42.86%
2076 - Deeds Software Upgrade	20,000	0	0	-20,000	-100.00%
2297 - SO Info & Tech	10,000	10,000	10,000	0	0.00%
2298 - SO Training	0	15,000	15,000	15,000	100.00%
TOTAL	222,000	315,000	233,000	11,000	4.95%
Total Expenditure	10,673,017	11,087,169 0	10,923,119	250,102.00	2.34%
ESTIMATED REVENUES					
111 - Court Officers Fees	85,568	86,780	86,780	1,212	1.42%
112 - Emergency Mgmt	80,338	85,004	85,004	4,666	5.81%
113 - District Court Rent	28,891	29,758	29,758	867	3.00%
114 - District Attorney	6,200	7,200	7,200	1,000	16.13%
115 - Communications	43,688	78,688	43,688	0	0.00%
117 - Registry of Deeds	411,518	397,999	397,999	-13,519	-3.29%
118 - Registry of Probate	95,000	95,000	95,000	0	0.00%
119 - Sheriff-Copies	2,000	2,000	2,000	0	0.00%
119 - Sheriff-Civil Process	75,000	75,000	75,000	0	0.00%
119 - Sheriff-SRO	39,417	39,417	39,417	0	0.00%
119 - Sheriff-Animal Control	25,000	25,000	25,000	0	0.00%
119 - Sheriff-ACO Mileage	3,000	10,000	10,000	7,000	233.33%
119 - Sheriff-ACO Equipment	0	1,000	1,000	1,000	100.00%
119 - Traffic Safety Grants	11,000	11,000	11,000	0	0.00%
119 - MDEA Contract	78,336	78,336	78,336	0	0.00%
119 - MCJA Contract	65,000	0	0	-65,000	-100.00%
120 - Interest/TA Note	2,000	2,000	2,000	0	0.00%
121 - Recycling Program	218,688	195,000	195,000	-23,688	-10.83%
123 - Employee Benefits	1,000	1,000	1,000	0	0.00%
126 - Correctional Improvements	208,922	208,922	208,922	0	0.00%
131 - Miscellaneous	500	500	500	0	0.00%
132 - DOC/Prob & Parole Rent	6,052	6,052	6,052	0	0.00%
TOTAL	1,487,118	1,435,656	1,400,656	-86,462	-5.81%
Total Expenditure	10,673,017	11,087,169 0	10,923,119	250,102	2.34%
Revenue	1,487,118	1,435,656 0	1,400,656	-86,462	-5.81%
TOTAL	9,185,899	9,651,513 0	9,522,463	336,564	3.66%

SUMMARY OF 2016 BUDGET

ATTEST:

Chairman, Lincoln County Commissioners

Administrator

Department	Personnel Services & Emp Benefits	Contractual Services	Commodities	Capital Outlay	Total
District Court	58,924	0	1,000	500	60,424
Superior Court	42,629	2,500	500	0	45,629
Emergency Management	119,784	33,765	9,400	5,500	168,449
District Attorney	206,161	36,363	6,750	16,300	265,574
County Commissioners	207,599	61,285	3,250	1,650	273,784
County Treasurer	176,425	16,034	650	600	193,709
County Buildings	132,290	147,090	64,500	25,000	368,880
Regional Jail Assessment	0	2,420,839	0	0	2,420,839
Jail Transport	324,638	127,001	4,750	0	456,389
Telecommunications/911	1,094,349	70,640	14,875	14,100	1,193,964
Registry of Deeds	168,611	14,258	2,750	52,100	237,719
Registry of Probate	182,935	14,210	2,450	11,700	211,295
Sheriff's Department	2,200,475	338,971	86,900	154,400	2,780,746
Advertising & Promotion	0	800	0	0	800
Auditing	0	10,000	0	0	10,000
Debt Service	0	892,125	0	0	892,125
Interest	0	60,000	0	0	60,000
Planning/Economic Develop	0	200,687	0	0	200,687
Recycling Program	288,373	107,277	16,100	15,000	426,750
Employee Benefits	0	68,016	0	0	68,016
Extension Association	0	57,042	0	0	57,042
Information Technology	0	0	0	0	0
Program Grants	0	35,473	0	0	35,473
Insurance	0	191,825	0	0	191,825
Reserve Accounts					
Building/Grounds	0	20,000	0	0	20,000
Capital Equipment/Ins	0	15,000	0	0	15,000
Capital Improvement	0	8,000	0	0	8,000
SO Training	0	15,000	0	0	15,000
EMA/Communications	0	50,000	0	0	50,000
Uninsured Losses	0	0	0	0	0
SO Info & Tech	0	10,000	0	0	10,000
Recycling Program	0	50,000	0	0	50,000
Term Pay and/or Adjust	0	20,000	0	0	20,000
Unemployment	0	0	0	0	0
Roads and Bridges	0	10,000	0	0	10,000
IT Infrastructure	0	35,000	0	0	35,000
Contingency	0	70,000	0	0	70,000
TOTALS	5,203,193	5,209,201	213,875	296,850	10,923,119

COUNTY OF LINCOLN

COMPUTATION OF 2016 ESTIMATED TAX LEVY

EXPENDITURES:

Departmental	10,620,119
Capital Reserves	233,000
Contingent	70,000
Overlay	<u>87,657</u>
TOTAL Expenditures	11,010,776

REVENUE AND CREDITS:

Estimated Revenue	1,400,656
Transfer from Surplus	<u>106,197</u>
TOTAL Revenue and Credits	1,506,853

Total Expenditure	11,010,776
Total Revenue and Credits	<u>1,506,853</u>
Amount to be Raised by Taxation	<u><u>9,503,923</u></u>