

**LINCOLN COUNTY  
COUNTY BUDGET - 2014**

	2013 BUDGET	2014 REQUEST	2014 RECOMMEND	BUD-REQ % INC. DEC.	BUD-REC % INC. DEC.
<b>1000 - DISTRICT COURT</b>					
Personnel Services	32,690	32,688	33,260	-0.01%	1.74%
Commodities	1,000	1,000	1,000	0.00%	0.00%
Capital Expenditure	0	0	0	0.00%	-100.00%
<b>TOTAL</b>	33,690	33,688	34,260	-0.01%	1.69%
<b>1005 - SUPERIOR COURT</b>					
Personnel Services	32,690	33,688	34,260	3.05%	4.80%
Contractual Services	2,500	2,500	2,500	0.00%	0.00%
Commodities	500	500	500	0.00%	0.00%
<b>TOTAL</b>	35,690	36,688	37,260	2.80%	4.40%
<b>1010 - EMERGENCY MGMT</b>					
Personnel Services	99,143	101,274	103,046	2.15%	3.94%
Contractual Services	26,250	28,150	28,150	7.24%	7.24%
Commodities	8,400	8,850	8,850	5.36%	5.36%
Capital Outlay	5,000	5,500	5,500	10.00%	10.00%
<b>TOTAL</b>	138,793	143,774	145,546	3.59%	4.87%
<b>1015 - DISTRICT ATTORNEY</b>					
Personnel Services	117,777	116,208	118,109	-1.33%	0.28%
Contractual Services	39,275	38,875	38,875	-1.02%	-1.02%
Commodities	6,250	6,550	6,550	4.80%	4.80%
Capital Outlay	3,600	4,200	4,200	16.67%	16.67%
<b>TOTAL</b>	166,902	165,833	167,734	-0.64%	0.50%
<b>1020 - COUNTY COMMISSIONERS</b>					
Personnel Services	175,352	174,370	177,421	-0.56%	1.18%
Contractual Services	58,100	58,300	58,300	0.34%	0.34%
Commodities	4,010	4,010	4,010	0.00%	0.00%
Capital Outlay	1,700	1,650	1,650	-2.94%	-2.94%
<b>TOTAL</b>	239,162	238,330	241,381	-0.35%	0.93%
<b>1025 - COUNTY TREASURER</b>					
Personnel Services	57,805	58,881	59,912	1.86%	3.65%
Contractual Services	13,630	13,630	13,630	0.00%	0.00%
Commodities	650	650	650	0.00%	0.00%
Capital Outlay	600	600	600	0.00%	0.00%
<b>TOTAL</b>	72,685	73,761	74,792	1.48%	2.90%

12/30/2013

	2013 BUDGET	2014 REQUESTS	2014 RECOMMEND	BUD-REQ % INC. DEC.	BUD-REC % INC. DEC.
<b>1035 - COUNTY BUILDINGS</b>					
Personnel Services	76,747	80,460	79,905	4.84%	4.11%
Contractual Services	121,375	121,375	121,375	0.00%	0.00%
Commodities	53,350	55,350	55,350	3.75%	3.75%
Capital Outlay	10,000	10,000	10,000	0.00%	0.00%
<b>TOTAL</b>	<u>261,472</u>	<u>267,185</u>	<u>266,630</u>	<u>2.18%</u>	<u>1.97%</u>
<b>1045 - REGIONAL JAIL ASSESSMENT</b>					
Contractual Services	2,421,839	2,419,833	2,419,833	-0.08%	-0.08%
<b>TOTAL</b>	<u>2,421,839</u>	<u>2,419,833</u>	<u>2,419,833</u>	<u>-0.08%</u>	<u>-0.08%</u>
<b>1050 - Jail Transport</b>					
Personnel Services	226,619	236,189	236,189	4.22%	4.22%
Contractual Services	131,309	134,509	114,509	2.44%	-12.79%
Commodities	7,000	6,750	6,750	-3.57%	-3.57%
Capital Outlay	27,000	0	0	-100.00%	-100.00%
<b>TOTAL</b>	<u>391,928</u>	<u>377,448</u>	<u>357,448</u>	<u>-3.69%</u>	<u>-8.80%</u>
<b>1060 - TELECOMMUNICATIONS/911</b>					
Personnel Services	711,993	789,706	794,227	10.91%	11.55%
Contractual Services	54,750	57,810	57,810	5.59%	-100.00%
Commodities	11,575	11,875	11,875	2.59%	2.59%
Capital Outlay	14,100	14,100	14,100	0.00%	0.00%
<b>TOTAL</b>	<u>792,418</u>	<u>873,491</u>	<u>878,012</u>	<u>10.23%</u>	<u>10.80%</u>
<b>1065 - REGISTRY OF DEEDS</b>					
Personnel Services	110,685	110,685	112,622	0.00%	1.75%
Contractual Services	10,900	9,275	9,275	-14.91%	-14.91%
Commodities	3,900	2,800	2,800	-28.21%	-28.21%
Capital Outlay	52,000	32,000	32,000	-38.46%	-38.46%
<b>TOTAL</b>	<u>177,485</u>	<u>154,760</u>	<u>156,697</u>	<u>-12.80%</u>	<u>-11.71%</u>
<b>1070 - REGISTRY OF PROBATE</b>					
Personnel Services	107,031	109,253	108,904	2.08%	1.75%
Contractual Services	8,450	8,450	8,450	0.00%	0.00%
Commodities	1,600	1,700	1,700	6.25%	6.25%
Capital Outlay	4,000	4,000	4,000	0.00%	0.00%
<b>TOTAL</b>	<u>121,081</u>	<u>123,403</u>	<u>123,054</u>	<u>1.92%</u>	<u>1.63%</u>

	2013 BUDGET	2014 REQUESTS	2014 RECOMMEND	BUD-REQ % INC. DEC.	BUD-REC % INC. DEC.
<b>1075 - SHERIFF'S DEPARTMENT</b>					
Personnel Services	1,432,905	1,467,459	1,514,957	2.41%	5.73%
Contractual Services	324,913	326,163	326,163	0.38%	0.38%
Commodities	81,800	81,800	81,800	0.00%	0.00%
Capital Outlay	118,700	125,200	125,200	5.48%	5.48%
<b>TOTAL</b>	<u>1,958,318</u>	<u>2,000,622</u>	<u>2,048,120</u>	<u>2.16%</u>	<u>4.59%</u>
<b>1080 - ADVERTISING &amp; PROMOTION</b>					
Contractual Services	800	800	800	0.00%	0.00%
	<u>800</u>	<u>800</u>	<u>800</u>	<u>0.00%</u>	<u>0.00%</u>
<b>1090 - AUDITING</b>					
Contractual Services	12,000	12,000	12,000	0.00%	0.00%
<b>TOTAL</b>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>0.00%</u>	<u>0.00%</u>
<b>1095 - DEBT SERVICE</b>					
Loans Payable	0	0	0	0.00%	-100.00%
Bonds Payable	615,000	615,000	615,000	0.00%	0.00%
Interest on Loans	0	0	0	0.00%	-100.00%
Interest on Bonds	347,263	322,663	322,663	-7.08%	-7.08%
<b>TOTAL</b>	<u>962,263</u>	<u>937,663</u>	<u>937,663</u>	<u>-2.56%</u>	<u>-2.56%</u>
<b>2000 - INTEREST</b>					
Contractual Services	65,000	60,000	60,000	-7.69%	-7.69%
<b>TOTAL</b>	<u>65,000</u>	<u>60,000</u>	<u>60,000</u>	<u>-7.69%</u>	<u>-7.69%</u>
<b>2010 - PLANNING/ECONOMIC DEVELOPMENT</b>					
Contractual Services	179,429	182,193	182,193	1.54%	1.54%
Capital Outlay	0	0	0	0.00%	-100.00%
<b>TOTAL</b>	<u>179,429</u>	<u>182,193</u>	<u>182,193</u>	<u>1.54%</u>	<u>1.54%</u>
<b>2015 - RECYCLING DEPARTMENT</b>					
Personnel Services	147,411	147,411	149,991	0.00%	1.75%
Contractual Services	110,830	111,500	111,500	0.60%	0.60%
Commodities	15,550	16,950	16,950	9.00%	9.00%
Capital Outlay	18,500	20,300	20,300	9.73%	9.73%
<b>TOTAL</b>	<u>292,291</u>	<u>296,161</u>	<u>298,741</u>	<u>1.32%</u>	<u>2.21%</u>

12/30/2013

	2013 BUDGET	2014 REQUEST	2014 RECOMMEND	BUD-REQ % INC. DEC.	BUD-REC % INC. DEC.
<b>2025 - EMPLOYEE BENEFITS</b>					
Contractual Services					
Medical Insurance	1,057,833	1,163,616	1,089,568	10.00%	3.00%
FICA-Cty Contrib.	189,561	213,760	218,414	12.77%	15.22%
Medicare	44,332	49,992	51,081	12.77%	15.22%
Dental	7,800	7,800	7,800	0.00%	0.00%
Retirement	66,138	67,461	68,354	2.00%	3.35%
Deferred Comp	23,402	23,870	24,186	2.00%	3.35%
Health/Fitness Membership	0	0	0	0.00%	-100.00%
<b>TOTAL</b>	<u>1,389,066</u>	<u>1,526,499</u>	<u>1,459,402</u>	<u>9.89%</u>	<u>5.06%</u>
<b>2030 - EXTENSION ASSOCIATION</b>					
Contractual Services	55,662	57,042	57,042	2.48%	2.48%
<b>TOTAL</b>	<u>55,662</u>	<u>57,042</u>	<u>57,042</u>	<u>2.48%</u>	<u>2.48%</u>
<b>2045 - PROGRAM GRANTS</b>					
Contractual Services					
MCEDD	0	22,200	0	0.00%	-100.00%
L.C. Historical Assoc.	7,000	10,000	7,000	42.86%	0.00%
Soil Conservation	25,143	25,897	25,897	3.00%	3.00%
Time & Tide RC&D	3,625	3,750	3,750	3.45%	3.45%
<b>TOTAL</b>	<u>35,768</u>	<u>61,847</u>	<u>36,647</u>	<u>72.91%</u>	<u>2.46%</u>
<b>2050 - INSURANCE</b>					
Contractual Services					
Liability	99,568	105,000	99,125	5.46%	-0.44%
Workers' Compensation	65,218	80,000	81,974	22.67%	25.69%
<b>TOTAL</b>	<u>164,786</u>	<u>185,000</u>	<u>181,099</u>	<u>12.27%</u>	<u>9.90%</u>
<b>2060 - CONTINGENCY</b>					
	65,000	70,000	70,000	7.69%	7.69%

	2013 BUDGET	2014 REQUEST	2014 RECOMMEND	BUD-REQ % INC. DEC.	BUD-REC % INC. DEC.
<b>RESERVE ACCOUNTS</b>					
Contractual Services					
2062 - Capital Improvement	5,000	5,000	5,000	0.00%	0.00%
2063 - Unemployment	0	2,000	2,000	0.00%	0.00%
2064 - Building/Grounds	2,900	10,000	10,000	244.83%	244.83%
2065 - EMA/Communications	100,000	100,000	50,000	0.00%	-50.00%
2066 - Capital Equip/Ins.	10,000	12,000	12,000	20.00%	20.00%
2067 - Term Pay and/or Adjust	5,000	15,000	21,163	200.00%	323.26%
2068 - Uninsured Losses	5,000	5,000	5,000	0.00%	0.00%
2073 - Recycling Program	65,000	65,000	65,000	0.00%	0.00%
2074 - Education/Instruction	2,000	2,000	2,000	0.00%	0.00%
2075 - Roads & Bridges	5,000	5,000	5,000	0.00%	0.00%
2297 - SO Info & Tech	10,000	5,000	5,000	-50.00%	-50.00%
<b>TOTAL</b>	<b>209,900</b>	<b>226,000</b>	<b>182,163</b>	<b>7.67%</b>	<b>-13.21%</b>
<b>Total Expenditure</b>	<b>10,243,428</b>	<b>10,524,021</b>	<b>10,428,517</b>	<b>2.74%</b>	<b>1.81%</b>
<b>ESTIMATED REVENUES</b>					
111 - Court Officers Fees	71,900	84,676	84,676	17.77%	17.77%
112 - Emergency Mgmt	65,544	65,544	67,469	0.00%	2.94%
113 - District Court Rent	28,050	28,891	28,891	3.00%	3.00%
114 - District Attorney	4,200	6,200	6,200	47.62%	47.62%
115 - Communications	39,746	39,746	42,494	0.00%	6.91%
117 - Registry of Deeds	375,187	407,331	407,331	8.57%	8.57%
118 - Registry of Probate	90,000	90,000	90,000	0.00%	0.00%
119 - Sheriff-Copies	2,000	2,000	2,000	0.00%	0.00%
119 - Sheriff-Civil Process	75,000	75,000	75,000	0.00%	0.00%
119 - Sheriff-SRO	34,414	35,620	35,620	3.50%	3.50%
119 - Traffic Safety Grants	11,000	11,000	11,000	0.00%	0.00%
119 - MDEA Contract	78,336	78,336	78,336	0.00%	0.00%
119 - MCJA Contract	0	65,000	65,000	0.00%	0.00%
120 - Interest/TA Note	3,000	2,000	2,000	-33.33%	-33.33%
121 - Recycling Program	223,533	219,360	219,360	-1.87%	-1.87%
123 - Employee Benefits	1,000	1,000	1,000	0.00%	0.00%
124 - Jail Surcharge	0	0	0	0.00%	-100.00%
126 - Correctional Improvements	208,922	208,922	208,922	0.00%	0.00%
131 - Miscellaneous	500	500	500	0.00%	0.00%
132 - DOC/Prob & Parole Rent	5,993	5,993	5,993	0.00%	0.00%
133 - Gas Tax Refund	1,000	1,000	1,000	0.00%	0.00%
<b>TOTAL</b>	<b>1,319,325</b>	<b>1,428,119</b>	<b>1,432,792</b>	<b>8.25%</b>	<b>8.60%</b>
<b>Total Expenditure</b>	<b>10,243,428</b>	<b>10,524,021</b>	<b>10,428,517</b>	<b>2.74%</b>	<b>1.81%</b>
<b>Revenue</b>	<b>1,319,325</b>	<b>1,428,119</b>	<b>1,432,792</b>	<b>8.25%</b>	<b>8.60%</b>
<b>TOTAL</b>	<b>8,924,103</b>	<b>9,095,902</b>	<b>8,995,725</b>	<b>1.93%</b>	<b>0.80%</b>

## COUNTY OF LINCOLN

## SUMMARY OF 2014 BUDGET

Chairman, Lincoln County Commissioners

ATTEST:

Administrator

Department	Personal Services	Contractual Services	Commodities	Capital Outlay	Total
District Court	33,260	0	1,000	0	34,260
Superior Court	34,260	2,500	500	0	37,260
Emergency Management	103,046	28,150	8,850	5,500	145,546
District Attorney	118,109	38,875	6,550	4,200	167,734
County Commissioners	177,421	58,300	4,010	1,650	241,381
County Treasurer	59,912	13,630	650	600	74,792
County Buildings	79,905	121,375	55,350	10,000	266,630
Regional Jail Assessment	0	2,419,833	0	0	2,419,833
Jail Transport	236,189	114,509	6,750	0	357,448
Telecommunications/911	794,227	57,810	11,875	14,100	878,012
Registry of Deeds	112,622	9,275	2,800	32,000	156,697
Registry of Probate	108,904	8,450	1,700	4,000	123,054
Sheriff's Department	1,514,957	326,163	81,800	125,200	2,048,120
Advertising & Promotion	0	800	0	0	800
Auditing	0	12,000	0	0	12,000
Debt Service	0	937,663	0	0	937,663
Interest	0	60,000	0	0	60,000
Planning/Economic Develop	0	182,193	0	0	182,193
Recycling Program	149,991	111,500	16,950	20,300	298,741
Employee Benefits	0	1,459,402	0	0	1,459,402
Extension Association	0	57,042	0	0	57,042
Program Grants	0	36,647	0	0	36,647
Insurance	0	181,099	0	0	181,099
Reserve Accounts					
Building/Grounds	0	10,000	0	0	10,000
Capital Equipment/Ins	0	12,000	0	0	12,000
Capital Improvement	0	5,000	0	0	5,000
Education/Instruction	0	2,000	0	0	2,000
EMA/Communications	0	50,000	0	0	50,000
Uninsured Losses	0	5,000	0	0	5,000
SO Info & Tech	0	5,000	0	0	5,000
Recycling Program	0	65,000	0	0	65,000
Term Pay and/or Adjust	0	21,163	0	0	21,163
Unemployment	0	2,000	0	0	2,000
Roads and Bridges	0	5,000	0	0	5,000
Contingency	0	70,000	0	0	70,000
<b>TOTALS</b>	<b>3,522,803</b>	<b>6,489,379</b>	<b>198,785</b>	<b>217,550</b>	<b>10,428,517</b>

## COUNTY OF LINCOLN

## COMPUTATION OF 2014 ESTIMATED TAX LEVY

**EXPENDITURES:**

Departmental	10,176,354
Capital Reserves	182,163
Contingent	<u>70,000</u>
<b>TOTAL Expenditures</b>	<u>10,428,517</u>

**REVENUE AND CREDITS:**

Estimated Revenue	1,432,792
Transfer from Surplus	
<b>TOTAL Revenue and Credits</b>	<u>1,432,792</u>

<b>Total Expenditure</b>	10,428,517
<b>Total Revenue and Credits</b>	<u>1,432,792</u>
<b>Amount to be Raised by Taxation</b>	<u><u>8,995,725</u></u>