

FINAL

LINCOLN COUNTY COUNTY BUDGET - 2017

10/23/2017

	2016 BUDGET	2017 REQUEST	2016 VS 2017	Init. Req vs Crnt Bdgt %
TAB 2 Planning				
Personnel Services	98,488	100,003	1,515	1.54%
Employee Benefits	32,756	34,292	1,536	4.69%
Contractual Services	91,515	93,365	1,850	2.02%
Commodities	500	500	0	0.00%
Capital Expenditure	0	22,000	22,000	0.00%
	<u>223,259</u>	<u>250,160</u>	<u>26,901</u>	<u>12.05%</u>
Less Planning Revenue	<u>-22,572</u>	<u>-33,500</u>	<u>-10,928</u>	<u>-48.41%</u>
Net Impact	200,687	216,660	15,973	7.96%
TAB 3 Sheriff's Department				
Personnel Services	1,560,498	1,643,264	82,766	5.30%
Employee Benefits	639,977	715,756	75,779	11.84%
Contractual Services	338,971	296,825	-42,146	-12.43%
Commodities	86,900	87,400	500	0.00%
Capital	154,400	161,732	7,332	0.00%
	<u>2,780,746</u>	<u>2,904,977</u>	<u>124,231</u>	<u>4.47%</u>
Less Sheriff's Revenue	<u>-247,805</u>	<u>-146,633</u>	<u>101,172</u>	<u>-40.83%</u>
Net Impact	2,532,941	2,758,344	225,403	8.90%
TAB 4 Court				
Personnel Services	78,340	71,297	-7,043	-8.99%
Employee Benefits	23,213	44,837	21,624	93.15%
Contractual Services	2,500	2,500	0	0.00%
Commodities	1,500	2,000	500	33.33%
Capital Outlay	500	0	-500	-100.00%
	<u>106,053</u>	<u>120,634</u>	<u>14,581</u>	<u>13.75%</u>
Less Court Revenues	<u>-116,538</u>	<u>-118,851</u>	<u>-2,313</u>	<u>1.98%</u>
Net Impact	-10,485	1,783	12,268	-117.01%
TAB 5 Jail Transport				
Personnel Services	224,326	246,487	22,161	9.88%
Employee Benefits	100,312	116,327	16,015	15.97%
Contractual Services	127,001	179,509	52,508	41.34%
Commodities	4,750	4,750	0	0.00%
Capital Outlay	0	0	0	0.00%
	<u>456,389</u>	<u>547,073</u>	<u>90,684</u>	<u>19.87%</u>
Less Jail Transport Revenue	<u>-208,922</u>	<u>-239,922</u>	<u>-31,000</u>	<u>14.84%</u>
Net Impact	247,467	307,151	59,684	24.12%
TAB 6 Communications				
Personnel Services	761,172	833,384	72,212	9.49%
Employee Benefits	333,177	336,891	3,714	1.11%
Contractual Services	70,640	69,310	-1,330	-1.88%
Commodities	14,875	15,075	200	1.34%
Capital Outlay	14,100	14,100	0	0.00%
	<u>1,193,964</u>	<u>1,268,760</u>	<u>74,796</u>	<u>6.26%</u>
Less Comm's Revenue	<u>-43,688</u>	<u>-55,493</u>	<u>-11,805</u>	<u>27.02%</u>
Net Impact	1,150,276	1,213,267	62,991	5.48%

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	2016 APPROVED	2017 REQUEST	2016 VS 2017 0	Init. Req vs Crnt Bdgt %
TAB 7 Emergency Management				
Personnel Services	93,622	112,063	18,441	19.70%
Employee Benefits	26,162	59,628	33,466	127.92%
Contractual Services	33,765	35,100	1,335	3.95%
Commodities	9,400	8,700	-700	-7.45%
Capital Outlay	5,500	5,500	0	0.00%
	<u>168,449</u>	<u>220,991</u>	<u>52,542</u>	<u>31.19%</u>
Less EMA Revenue	<u>-85,004</u>	<u>-91,000</u>	<u>-5,996</u>	<u>7.05%</u>
Net Impact	83,445	129,991	46,546	55.78%
TAB 8 Buildings				
Personnel Services	81,536	84,929	3,393	4.16%
Employee Benefits	50,754	44,997	-5,757	-11.34%
Contractual Services	147,090	144,785	-2,305	-1.57%
Commodities	64,500	54,800	-9,700	-15.04%
Capital Outlay	25,000	25,000	0	0.00%
Total Impact	368,880	354,511	-14,369	-3.90%
TAB 9 Recycling				
Personnel Services	188,722	200,162	11,440	6.06%
Employee Benefits	99,651	109,413	9,762	9.80%
Contractual Services	107,277	97,400	-9,877	-9.21%
Commodities	16,100	18,850	2,750	
Capital	15,000	23,500	8,500	0.00%
	<u>426,750</u>	<u>449,325</u>	<u>22,575</u>	<u>5.29%</u>
Less Recycling Revenue	<u>-195,000</u>	<u>-197,600</u>	<u>-2,600</u>	<u>1.33%</u>
Net Impact	231,750	251,725	19,975	8.62%
TAB 10 District Attorney				
Personnel Services	137,082	147,970	10,888	7.94%
Employee Benefits	69,079	68,801	-278	-0.40%
Contractual Services	36,363	38,900	2,537	6.98%
Commodities	6,750	6,850	100	1.48%
Capital Outlay	16,300	6,600	-9,700	0.00%
	<u>265,574</u>	<u>269,121</u>	<u>3,547</u>	<u>1.34%</u>
Less DA Revenue	<u>-7,200</u>	<u>-6,150</u>	<u>1,050</u>	<u>-14.58%</u>
Net Impact	258,374	262,971	4,597	1.78%
TAB 11 Probate				
Personnel Services	113,399	116,000	2,601	2.29%
Employee Benefits	69,536	75,415	5,879	8.45%
Contractual Services	14,210	16,750	2,540	17.87%
Commodities	2,450	2,800	350	14.29%
Capital Outlay	11,700	4,000	-7,700	0.00%
	<u>211,295</u>	<u>214,965</u>	<u>3,670</u>	<u>1.74%</u>
Less Probate Revenue	<u>-95,000</u>	<u>-95,000</u>	<u>0</u>	<u>0.00%</u>
Net Impact	116,295	119,965	3,670	3.16%
TAB 12 Deeds				
Personnel Services	107,370	97,421	-9,949	-9.27%
Employee Benefits	61,241	64,229	2,988	4.88%
Contractual Services	14,258	9,175	-5,083	-35.65%
Commodities	2,750	2,300	-450	-16.36%
Capital Outlay	52,100	61,100	9,000	17.27%
TOTAL	<u>237,719</u>	<u>234,225</u>	<u>-3,494</u>	<u>-1.47%</u>
Less Deeds Revenue	<u>-397,999</u>	<u>-460,579</u>	<u>-62,580</u>	<u>15.72%</u>
Net Impact	-160,280	-226,354	-66,074	41.22%

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	2016 APPROVED	2017 REQUEST	2016 VS 2017 0	2016 VS 2017 Crnt Bdgt %
TAB 13 Debt Service				
Contractual Services	62000	62000	0	0.00%
Bonds Payable	630,000	625,000	-5,000	-0.79%
Interest on Bonds	260,125	240,850	-19,275	-7.41%
TOTAL	952,125	927,850	-24,275	-2.55%
Less Interest Revenue	-2,500	-5,000	-2,500	100.00%
Net Impact	949,625	922,850	-26,775	-2.82%
TAB 14 Jail Assessment				
Contractual Services	2,420,839	2,420,839	0	0.00%
Total Impact	2,420,839	2,420,839	0	0.00%
TAB 15 Community Programs				
Contractual Services	92,515	96,339	3,824	4.13%
Total Impact	92,515	96,339	3,824	4.13%
TAB 16 Administration				
Personnel Services	271,243	298,745	27,502	10.14%
Employee Benefits	112,781	167,252	54,471	48.30%
Contractual Services	88,119	86,830	-1,289	-1.46%
Commodities	3,900	4,200	300	7.69%
Capital Outlay	2,250	5,450	3,200	142.22%
	478,293	562,477	84,184	17.60%
Less TBRJ Contract	0	-32,304	-32,304	
Total Impact	478,293	530,173	51,880	10.85%
Retiree Benefits				
TAB 17 Contractual Services				
Retiree Health Insurance	68,016	86,477	18,461	27.14%
TOTAL	68,016	86,477	18,461	27.14%
Less Retiree Revenue	-1,000	-8,650	-7,650	765.00%
Net Impact	67,016	77,827	10,811	16.13%
TAB 18 Contingency				
Contractual Services	70,000	95,000	25,000	35.71%
TOTAL	70,000	95,000	25,000	35.71%
TAB 19 Insurance				
Contractual Services				
Liability	105,122	105,122	0	0.00%
Workers' Compensation	86,703	0	-86,703	-100.00%
TOTAL	191,825	105,122	-86,703	-45.20%
TAB 20 Reserves				
Capital Improvement	8,000	8,000	0	0.00%
Buildings & Grounds	20,000	20,000	0	0.00%
EMA/Communications	50,000	50,000	0	0.00%
Cap'l Equip & Insurance Rsrv.	15,000	0	-15,000	-100.00%
Termination Reserve	20,000	20,000	0	0.00%
Uninsured Losses	0	5,000	5,000	0.00%
Recycling Reserve	50,000	45,000	-5,000	-10.00%
IT Infrastructure	35,000	35,000	0	0.00%
Roads & Bridges	10,000	10,000	0	0.00%
Sheriff Info & Tech	10,000	10,000	0	0.00%
Sheriff Training	15,000	15,000	0	0.00%
TOTAL	233,000	218,000	-15,000	-6.44%
Total Expenditure	10,945,691	11,346,846	401,155	3.66%
Revenue	-1,423,228	-1,490,682	-67,454	4.74%
TOTAL	9,522,463	9,856,164	333,701	3.50%

FINAL**COUNTY OF LINCOLN**

10/23/2017

SUMMARY OF 2017 BUDGET

ATTEST:

Chairman, Lincoln County Commissioners

Administrator

Department	Personnel Services & Emp Benefits	Contractual Services	Commodities	Capital Outlay	Less Revenue	Total
Planning	134,295	93,365	500	22,000	-33,500	216,660
Sheriff's Department	2,359,020	296,825	87,400	161,732	-146,633	2,758,344
Court	116,134	2,500	2,000	0	-118,851	1,783
Jail Transport	362,814	179,509	4,750	0	-239,922	307,151
Communications	1,170,275	69,310	15,075	14,100	-55,493	1,213,267
Emergency Management	171,691	35,100	8,700	5,500	-91,000	129,991
Buildings	129,926	144,785	54,800	25,000	0	354,511
Recycling	309,575	97,400	18,850	23,500	-197,600	251,725
District Attorney	216,771	38,900	6,850	6,600	-6,150	262,971
Probate	191,415	16,750	2,800	4,000	-95,000	119,965
Deeds	161,650	9,175	2,300	61,100	-460,579	-226,354
Debt Service		927,850			-5,000	922,850
Jail Assessment		2,420,839				2,420,839
Community Programs		96,339				96,339
Administration	465,997	86,830	4,200	5,450	-32,304	530,173
Retiree Benefits		86,477			-8,650	77,827
Contingency		95,000				95,000
Overlay		87,657				87,657
Insurance		105,122				105,122
Reserves		218,000				218,000
Use of 2016 Surplus					305,840	-305,840
TOTALS	5,789,563	5,107,733	208,225	328,982	-1,490,682	9,637,981

10/23/2017

COUNTY OF LINCOLN**COMPUTATION OF 2017 ESTIMATED TAX LEVY****EXPENDITURES:**

Departmental	11,033,846
Reserves	218,000
Contingent	95,000
Overlay	87,657
TOTAL Expenditures	11,434,503

REVENUE AND CREDITS:

Estimated Revenue	-1,490,682
Transfer from Surplus	-305,840
TOTAL Revenue and Credits	-1,796,522

Total Expenditure	11,434,503
Total Revenue and Credits	-1,796,522
Amount to be Raised by Taxation	<u>9,637,981</u>