

FINAL

LINCOLN COUNTY COUNTY BUDGET - 2026

12/2/2025

| | 2025 REQUEST | 2026 REQUEST | 2025 VS 2026 | Init. Req vs Crnt Bdgt % |
|----------------------------------|------------------|------------------|----------------|-----------------------------|
| 1000 Courts | | | | |
| Personnel Services | 131,683 | 139,441 | 7,758 | 5.89% |
| Employee Benefits | 66,672 | 73,299 | 6,627 | 9.94% |
| | <u>198,355</u> | <u>212,740</u> | <u>14,385</u> | <u>7.25%</u> |
| Less Court Revenues | <u>-189,385</u> | <u>-171,855</u> | <u>17,530</u> | <u>-9.26%</u> |
| Net Impact | 8,970 | 40,885 | 31,915 | 355.80% |
| 1010 Emergency Management | | | | |
| Personnel Services | 188,722 | 188,618 | -104 | -0.06% |
| Employee Benefits | 115,270 | 105,096 | -10,174 | -8.83% |
| Contractual Services | 56,350 | 44,350 | -12,000 | -21.30% |
| Commodities | 10,000 | 5,800 | -4,200 | -42.00% |
| Capital Outlay | 18,000 | 7,000 | -11,000 | -61.11% |
| | <u>388,342</u> | <u>350,864</u> | <u>-37,478</u> | <u>-9.65%</u> |
| Less EMA Revenue | <u>-63,742</u> | <u>0</u> | <u>63,742</u> | <u>-100.00%</u> |
| Net Impact | 324,600 | 350,864 | 26,264 | 8.09% |
| 1015 District Attorney | | | | |
| Personnel Services | 276,788 | 272,252 | -4,536 | -1.64% |
| Employee Benefits | 151,550 | 198,856 | 47,306 | 31.21% |
| Contractual Services | 33,900 | 30,700 | -3,200 | -9.44% |
| Commodities | 5,800 | 6,050 | 250 | 4.31% |
| Capital Outlay | 3,000 | 2,000 | -1,000 | 0.00% |
| Total Impact | 471,038 | 509,858 | 38,820 | 8.24% |
| 1020 Administration | | | | |
| Personnel Services | 502,974 | 532,933 | 29,959 | 5.96% |
| Employee Benefits | 239,076 | 256,406 | 17,330 | 7.25% |
| Contractual Services | 113,025 | 119,800 | 6,775 | 5.99% |
| Commodities | 7,750 | 8,600 | 850 | 10.97% |
| Capital Outlay | 3,200 | 3,700 | 500 | 15.63% |
| | <u>866,025</u> | <u>921,439</u> | <u>55,414</u> | <u>6.40%</u> |
| Less TBRJ Contract | <u>-53,881</u> | <u>0</u> | <u>53,881</u> | <u>-100.00%</u> |
| Total Impact | 812,144 | 921,439 | 109,295 | 13.46% |
| 1035 Buildings | | | | |
| Personnel Services | 157,498 | 164,863 | 7,365 | 4.68% |
| Employee Benefits | 86,114 | 91,072 | 4,958 | 5.76% |
| Contractual Services | 224,860 | 243,360 | 18,500 | 8.23% |
| Commodities | 80,500 | 80,500 | 0 | 0.00% |
| Capital Outlay | 25,000 | 25,000 | 0 | 0.00% |
| Total Impact | 573,972 | 604,795 | 30,823 | 5.37% |
| 1045 Jail Assessment | | | | |
| Contractual Services | <u>2,420,839</u> | <u>2,420,839</u> | <u>0</u> | <u>0.00%</u> |
| Total Impact | 2,420,839 | 2,420,839 | 0 | 0.00% |

FINAL

LINCOLN COUNTY COUNTY BUDGET - 2026

12/2/2025

| | 2025 REQUEST | 2026 REQUEST | 2025 VS 2026 | Init. Req vs Crnt Bdgt % |
|------------------------------------|------------------|------------------|-----------------|-----------------------------|
| 1050 Jail Transport | | | | |
| Personnel Services | 324,031 | 381,591 | 57,560 | 17.76% |
| Employee Benefits | 184,651 | 198,763 | 14,112 | 7.64% |
| Contractual Services | 320,664 | 335,009 | 14,345 | 4.47% |
| Commodities | 1,500 | 4,600 | 3,100 | 206.67% |
| | <u>830,846</u> | <u>919,963</u> | <u>89,117</u> | <u>10.73%</u> |
| Less Jail Transport Revenue | <u>-319,717</u> | <u>-320,319</u> | <u>-602</u> | <u>0.19%</u> |
| Net Impact | 511,129 | 599,644 | 88,515 | 17.32% |
| 1060 Communications | | | | |
| Personnel Services | 1,237,976 | 1,339,739 | 101,763 | 8.22% |
| Employee Benefits | 599,800 | 643,201 | 43,401 | 7.24% |
| Contractual Services | 152,650 | 110,150 | -42,500 | -27.84% |
| Commodities | 16,700 | 10,400 | -6,300 | -37.72% |
| Capital Outlay | 54,500 | 42,500 | -12,000 | 0.00% |
| | <u>2,061,626</u> | <u>2,145,990</u> | <u>84,364</u> | <u>4.09%</u> |
| Less Comm's Revenue | <u>-77,000</u> | <u>-92,000</u> | <u>-15,000</u> | <u>19.48%</u> |
| Net Impact | 1,984,626 | 2,053,990 | 69,364 | 3.50% |
| 1065 Deeds | | | | |
| Personnel Services | 126,007 | 131,082 | 5,075 | 4.03% |
| Employee Benefits | 85,320 | 91,369 | 6,049 | 7.09% |
| Contractual Services | 10,310 | 11,010 | 700 | 6.79% |
| Commodities | 2,000 | 550 | -1,450 | -72.50% |
| Capital Outlay | 53,000 | 49,000 | -4,000 | -7.55% |
| | <u>276,637</u> | <u>283,011</u> | <u>6,374</u> | <u>2.30%</u> |
| TOTAL | <u>276,637</u> | <u>283,011</u> | <u>6,374</u> | <u>2.30%</u> |
| Less Deeds Revenue | <u>-465,000</u> | <u>-465,000</u> | <u>0</u> | <u>0.00%</u> |
| Net Impact | -188,363 | -181,989 | 6,374 | 3.38% |
| 1070 Probate | | | | |
| Personnel Services | 162,027 | 168,559 | 6,532 | 4.03% |
| Employee Benefits | 90,219 | 104,358 | 14,139 | 15.67% |
| Contractual Services | 33,190 | 25,000 | -8,190 | -24.68% |
| Commodities | 3,300 | 3,300 | 0 | 0.00% |
| Capital | 1,000 | 500 | -500 | 0.00% |
| | <u>289,736</u> | <u>301,717</u> | <u>11,981</u> | <u>4.14%</u> |
| Less Probate Revenue | <u>-175,000</u> | <u>-175,000</u> | <u>0</u> | <u>0.00%</u> |
| Net Impact | 114,736 | 126,717 | 11,981 | 10.44% |
| 1075 Sheriff's Department | | | | |
| Personnel Services | 3,073,432 | 3,131,106 | 57,674 | 1.88% |
| Employee Benefits | 1,337,777 | 1,480,217 | 142,440 | 10.65% |
| Contractual Services | 545,450 | 530,450 | -15,000 | -2.75% |
| Commodities | 75,700 | 81,800 | 6,100 | 8.06% |
| Capital | 74,000 | 77,000 | 3,000 | 4.05% |
| | <u>5,106,359</u> | <u>5,300,573</u> | <u>194,214</u> | <u>3.80%</u> |
| Less Sheriff's Revenue | <u>-238,300</u> | <u>-349,691</u> | <u>-111,391</u> | <u>46.74%</u> |
| Net Impact | 4,868,059 | 4,950,882 | 82,823 | 1.70% |

FINAL

LINCOLN COUNTY COUNTY BUDGET - 2026

12/2/2025

| | 2025 REQUEST | 2026 REQUEST | 2025 VS 2026 | Init. Req vs Crnt Bdgt % |
|----------------------------------|-----------------|-----------------|-----------------|-----------------------------|
| 1095 Debt Service | | | | |
| Contractual Services | 0 | 0 | 0 | 0.00% |
| Bonds Payable | 630,375 | 0 | -630,375 | -100.00% |
| Interest on Bonds | 15,375 | 0 | -15,375 | -100.00% |
| TOTAL | 645,750 | 0 | -645,750 | -100.00% |
| Less Interest Revenue | -25,000 | 0 | 25,000 | -100.00% |
| Net Impact | 620,750 | 0 | -620,750 | -100.00% |
| 2010 Planning | | | | |
| Personnel Services | 328,646 | 343,452 | 14,806 | 4.51% |
| Employee Benefits | 107,652 | 114,382 | 6,730 | 6.25% |
| Contractual Services | 28,000 | 29,100 | 1,100 | 3.93% |
| Commodities | 4,000 | 4,700 | 700 | 17.50% |
| Capital Expenditure | 5,500 | 3,500 | -2,000 | -36.36% |
| | <u>473,798</u> | <u>495,134</u> | <u>21,336</u> | <u>4.50%</u> |
| Less Planning Revenue | -124,938 | -207,600 | -82,662 | -66.16% |
| Net Impact | 348,860 | 287,534 | -61,326 | -17.58% |
| 2015 Recycling | | | | |
| Personnel Services | 313,641 | 320,105 | 6,464 | 2.06% |
| Employee Benefits | 162,790 | 171,485 | 8,695 | 5.34% |
| Contractual Services | 120,135 | 115,185 | -4,950 | -4.12% |
| Commodities | 29,500 | 18,000 | -11,500 | -38.98% |
| Capital Outlay | 45,000 | 45,000 | 0 | 0.00% |
| | <u>671,066</u> | <u>669,775</u> | <u>-1,291</u> | <u>-0.19%</u> |
| Less Recycling Revenue | -258,000 | -214,000 | 44,000 | -17.05% |
| Net Impact | 413,066 | 455,775 | 42,709 | 10.34% |
| 2025 Retiree Benefits | | | | |
| Contractual Services | | | | |
| Retiree Health Insurance | 116,424 | 72,755 | -43,669 | -37.51% |
| TOTAL | 116,424 | 72,755 | -43,669 | -37.51% |
| Less Retiree Revenue | -27,898 | -14,930 | 12,968 | -46.48% |
| Net Impact | 88,526 | 57,825 | -30,701 | -34.68% |
| 2030 Community Programs | | | | |
| Contractual Services | 109,329 | 325,772 | 216,443 | 197.97% |
| TOTAL | 109,329 | 325,772 | 216,443 | 197.97% |
| Less Other Funding Source | 0 | -166,177 | -166,177 | 0.00% |
| Net Impact | 0 | 159,595 | 50,266 | 0.00% |
| 2050 Insurance | | | | |
| Contractual Services | | | | |
| Liability | 105,000 | 115,000 | 10,000 | 9.52% |
| TOTAL | 105,000 | 115,000 | 10,000 | 9.52% |
| 2060 Contingency | | | | |
| Contractual Services | 95,000 | 95,000 | 0 | 0.00% |
| TOTAL | 95,000 | 95,000 | 0 | 0.00% |

FINAL

LINCOLN COUNTY COUNTY BUDGET - 2026

12/2/2025

| | 2025 REQUEST | 2026 REQUEST | 2025 VS 2026 | Init. Req vs Crnt Bdgt % |
|----------------------------|-------------------|-------------------|----------------|-----------------------------|
| Capital Improvement | | | | |
| Capital Improvement | 910,000 | 1,717,000 | 807,000 | 88.68% |
| TOTAL | 910,000 | 1,717,000 | 807,000 | 88.68% |
| Reserves | | | | |
| Wintess Fee Reserve | 0 | 0 | 0 | 100% |
| Legal Reserve | 20,000 | 0 | -20,000 | 100% |
| Training Reserve | 25,000 | 0 | -25,000 | 100% |
| Ask Program | 8,500 | 0 | -8,500 | 100% |
| IT Reserve | 80,000 | 0 | -80,000 | 0.00% |
| Paid Family Medical Leave | 0 | 71,065 | 71,065 | 0.00% |
| TOTAL | 133,500 | 71,065 | -62,435 | -46.77% |
| County Interest | | | | |
| General Fund Interest | 0 | -32,500 | -32,500 | 0.00% |
| TOTAL | 0 | -32,500 | -32,500 | 0.00% |
| Total Expenditure | 16,826,232 | 17,533,290 | 707,058 | 4.20% |
| Revenue | -2,017,861 | -2,209,072 | -191,211 | 9.48% |
| TOTAL | 14,808,371 | 15,324,218 | 515,847 | 3.48% |