

12/29/2014

Expanded Detail

3/17/2015

**LINCOLN COUNTY
COUNTY BUDGET - 2015**

	2014 BUDGET	2015 APPROVED	BUD-APPR \$ INC. DEC.	BUD-REC % INC. DEC.
1000 - DISTRICT COURT				
TAB 2	Personnel Services	32,760	36,520	3,760 11.48%
	Employee Benefits	20,545	21,527	982 4.78%
	Commodities	1,000	1,000	0 0.00%
	Capital Expenditure	0	500	500 100.00%
	TOTAL	<u>54,305</u>	<u>59,547</u>	<u>5,242</u> 9.65%
1005 - SUPERIOR COURT				
TAB 3	Personnel Services	33,760	37,520	3,760 11.14%
	Employee Benefits	2,506	3,070	564 22.51%
	Contractual Services	2,500	2,500	0 0.00%
	Commodities	500	500	0 0.00%
	TOTAL	<u>39,266</u>	<u>43,590</u>	<u>4,324</u> 11.01%
1010 - EMERGENCY MGMT				
TAB 4	Personnel Services	103,046	93,088	-9,958 -9.66%
	Employee Benefits	23,434	23,028	-406 -1.73%
	Contractual Services	28,150	28,700	550 1.95%
	Commodities	8,850	9,400	550 6.21%
	Capital Outlay	5,500	5,500	0 0.00%
	TOTAL	<u>168,980</u>	<u>159,716</u>	<u>-9,264</u> -5.48%
1015 - DISTRICT ATTORNEY				
TAB 5	Personnel Services	116,109	128,943	12,834 11.05%
	Employee Benefits	47,829	50,306	2,477 5.18%
	Contractual Services	38,875	39,225	350 0.90%
	Commodities	6,550	6,750	200 3.05%
	Capital Outlay	2,800	2,000	-800 0.00%
	TOTAL	<u>212,163</u>	<u>227,224</u>	<u>15,061</u> 7.10%
1020 - COUNTY COMMISSIONERS				
TAB 6	Personnel Services	177,421	188,165	10,744 6.06%
	Employee Benefits	77,094	82,071	4,977 6.46%
	Contractual Services	56,300	56,550	250 0.44%
	Commodities	4,010	4,010	0 0.00%
	Capital Outlay	1,650	1,650	0 0.00%
	TOTAL	<u>316,475</u>	<u>332,446</u>	<u>15,971</u> 5.05%
1025 - COUNTY TREASURER				
TAB 7	Personnel Services	56,578	51,808	-4,770 -8.43%
	Employee Benefits	20,848	21,228	380 1.82%
	Contractual Services	13,292	13,565	273 2.05%
	Commodities	650	650	0 0.00%
	Capital Outlay	600	600	0 0.00%
	TOTAL	<u>91,968</u>	<u>87,851</u>	<u>-4,117</u> -4.48%

		2014 APPROVED	2015 APPROVED		BUD-REQ % INC. DEC.	BUD-REC % INC. DEC.
1035 - COUNTY BUILDINGS						
TAB 8	Personnel Services	79,905	84,524		4,619	5.78%
	Employee Benefits	42,041	43,746		1,705	4.06%
	Contractual Services	108,794	129,325		20,531	18.87%
	Commodities	54,600	58,600		4,000	7.33%
	Capital Outlay	10,000	10,000		0	0.00%
	TOTAL	<u>295,340</u>	<u>326,195</u>		<u>30,855</u>	<u>10.45%</u>
1045 - REGIONAL JAIL ASSESSMENT						
TAB 9	Contractual Services	2,419,833	2,420,839		1,006	0.00%
	TOTAL	<u>2,419,833</u>	<u>2,420,839</u>		<u>1,006</u>	<u>0.04%</u>
1050 - Jail Transport						
TAB 10	Personnel Services	236,189	248,032		11,843	5.01%
	Employee Benefits	93,010	100,670		7,660	8.24%
	Contractual Services	114,509	103,509		-11,000	-9.61%
	Commodities	6,750	6,750		0	0.00%
	TOTAL	<u>450,458</u>	<u>458,961</u>		<u>8,503</u>	<u>1.89%</u>
1060 - TELECOMMUNICATIONS/911						
TAB 11	Personnel Services	794,227	808,781		14,554	1.83%
	Employee Benefits	280,157	288,192		8,035	2.87%
	Contractual Services	57,810	58,610		800	1.38%
	Commodities	11,875	13,575		1,700	14.32%
	Capital Outlay	14,100	14,100		0	0.00%
	TOTAL	<u>1,158,169</u>	<u>1,183,258</u>		<u>25,089</u>	<u>2.17%</u>
1065 - REGISTRY OF DEEDS						
TAB 12	Personnel Services	106,337	107,498		1,161	1.09%
	Employee Benefits	52,173	53,238		1,065	2.04%
	Contractual Services	9,275	8,775		-500	-5.39%
	Commodities	2,800	2,800		0	0.00%
	Capital Outlay	32,000	32,000		0	0.00%
	TOTAL	<u>202,585</u>	<u>204,311</u>		<u>1,726</u>	<u>0.85%</u>
1070 - REGISTRY OF PROBATE						
TAB 13	Personnel Services	108,904	111,579		2,675	2.46%
	Employee Benefits	64,716	66,660		1,944	3.00%
	Contractual Services	7,750	8,750		1,000	12.90%
	Commodities	1,700	2,150		450	26.47%
	Capital Outlay	2,700	3,700		1,000	37.04%
	TOTAL	<u>185,770</u>	<u>192,839</u>		<u>7,069</u>	<u>3.81%</u>

		2014 APPROVED	2015 APPROVED		BUD-REQ % INC. DEC.	BUD-REC % INC. DEC.
1075 - SHERIFF'S DEPARTMENT						
TAB 14	Personnel Services	1,459,017	1,591,004		131,987	9.05%
	Employee Benefits	545,866	626,904		81,038	14.85%
	Contractual Services	326,163	331,363		5,200	1.59%
	Commodities	81,800	82,900		1,100	1.34%
	Capital Outlay	125,200	130,600		5,400	4.31%
	TOTAL	<u>2,538,046</u>	<u>2,762,771</u>		<u>224,725</u>	<u>8.85%</u>
1080 - ADVERTISING & PROMOTION						
TAB 15	Contractual Services	800	800		0	0.00%
		<u>800</u>	<u>800</u>		<u>0</u>	<u>0.00%</u>
1090 - AUDITING						
TAB 16	Contractual Services	12,000	10,000		-2,000	-16.67%
	TOTAL	<u>12,000</u>	<u>10,000</u>		<u>-2,000</u>	<u>-16.67%</u>
1095 - DEBT SERVICE						
TAB 17	Bonds Payable	615,000	600,000		-15,000	-2.44%
	Interest on Bonds	322,663	271,750		-50,913	-15.78%
	TOTAL	<u>937,663</u>	<u>871,750</u>		<u>-65,913</u>	<u>-7.03%</u>
2000 - INTEREST						
TAB 18	Contractual Services	60,000	60,000		0	0.00%
	TOTAL	<u>60,000</u>	<u>60,000</u>		<u>0</u>	<u>0.00%</u>
2010 - PLANNING/ECONOMIC DEVELOPMENT						
TAB 19	Contractual Services	182,193	182,193		0	0.00%
	Capital Outlay	0			0	0.00%
	TOTAL	<u>182,193</u>	<u>182,193</u>		<u>0</u>	<u>0.00%</u>
2015 - RECYCLING DEPARTMENT						
TAB 20	Personnel Services	149,991	166,849		16,858	11.24%
	Employee Benefits	72,182	76,991		4,809	6.66%
	Contractual Services	111,500	120,500		9,000	8.07%
	Commodities	16,950	17,450		500	2.95%
	Capital Outlay	20,300	32,300		12,000	59.11%
	TOTAL	<u>370,923</u>	<u>414,090</u>		<u>43,167</u>	<u>11.64%</u>

		2014 APPROVED	2015 APPROVED		BUD-REQ % INC. DEC.	BUD-REC % INC. DEC.
2025 - EMPLOYEE BENEFITS						
	Contractual Services					
	Retiree Health Insurance	54,876	60,912		6,036	11.00%
	TOTAL	<u>54,876</u>	<u>60,912</u>	_____	<u>0</u>	<u>11.00%</u>
2030 - EXTENSION ASSOCIATION						
TAB 21	Contractual Services	57,042	57,042		0	0.00%
	TOTAL	<u>57,042</u>	<u>57,042</u>	_____	<u>0</u>	<u>0.00%</u>
2035 - INFORMATION TECHNOLOGY						
	Contractual Services	0	30,000		30,000	100.00%
	TOTAL	<u>0</u>	<u>30,000</u>	_____	<u>30,000</u>	<u>100.00%</u>
2045 - PROGRAM GRANTS						
	Contractual Services					
TAB 22	MCEDD	0	8,000		8,000	100.00%
TAB 23	L.C. Historical Assoc.	7,000	8,000		1,000	14.29%
TAB 24	Time & Tide RC&D	3,750	3,750		0	0.00%
TAB 25	Soil Conservation	25,897	26,673		776	3.00%
	TOTAL	<u>36,647</u>	<u>46,423</u>	_____	<u>9,776</u>	<u>26.68%</u>
2050 - INSURANCE						
TAB 28	Contractual Services					
	Liability	99,125	104,081		4,956	5.00%
	Workers' Compensation	81,726	84,178		2,452	3.00%
	TOTAL	<u>180,851</u>	<u>188,259</u>	_____	<u>7,408</u>	<u>4.10%</u>
TAB 26	2060 - CONTINGENCY	70,000	70,000		0	0.00%

	2014 BUDGET	2015 APPROVED	BUD-REQ % INC. DEC.	BUD-REC % INC. DEC.
RESERVE ACCOUNTS				
TAB 27				
Contractual Services				
2062 - Capital Improvement	5,000	8,000	3,000	60.00%
2063 - Unemployment	2,000	2,000	0	0.00%
2064 - Building/Grounds	10,000	20,000	10,000	100.00%
2065 - EMA/Communications	50,000	50,000	0	0.00%
2066 - Capital Equip/Ins.	12,000	15,000	3,000	25.00%
2067 - Term Pay and/or Adjust	21,163	20,000	-1,163	-5.50%
2068 - Uninsured Losses	5,000	5,000	0	0.00%
2073 - Recycling Program	65,000	65,000	0	0.00%
2074 - Education/Instruction	2,000	0	-2,000	-100.00%
2075 - Roads & Bridges	5,000	7,000	2,000	40.00%
2076 - Deeds Software Upgrade	0	20,000	20,000	100.00%
2297 - SO Info & Tech	5,000	10,000	5,000	100.00%
TOTAL	182,163	222,000	39,837	21.87%
Total Expenditure	10,278,516	10,673,017	394,501.00	3.84%
ESTIMATED REVENUES				
111 - Court Officers Fees	84,676	85,568	892	1.05%
112 - Emergency Mgmt	67,469	80,338	12,869	19.07%
113 - District Court Rent	28,891	28,891	0	0.00%
114 - District Attorney	6,200	6,200	0	0.00%
115 - Communications	42,494	43,688	1,194	2.81%
117 - Registry of Deeds	407,331	411,518	4,187	1.03%
118 - Registry of Probate	90,000	95,000	5,000	5.56%
119 - Sheriff-Copies	2,000	2,000	0	0.00%
119 - Sheriff-Civil Process	75,000	75,000	0	0.00%
119 - Sheriff-SRO	35,620	39,417	3,797	10.66%
119 - Sheriff-Animal Control	0	25,000	25,000	100.00%
119 - Sheriff-ACO Mileage	0	3,000	3,000	100.00%
119 - Traffic Safety Grants	11,000	11,000	0	0.00%
119 - MDEA Contract	78,336	78,336	0	0.00%
119 - MCJA Contract	65,000	65,000	0	0.00%
120 - Interest/TA Note	2,000	2,000	0	0.00%
121 - Recycling Program	219,360	218,688	-672	-0.31%
123 - Employee Benefits	1,000	1,000	0	0.00%
126 - Correctional Improvements	208,922	208,922	0	0.00%
131 - Miscellaneous	500	500	0	0.00%
132 - DOC/Prob & Parole Rent	5,993	6,052	59	0.98%
133 - Gas Tax Refund	1,000	0	-1,000	-100.00%
TOTAL	1,432,792	1,487,118	54,326	3.79%
Total Expenditure	10,278,516	10,673,017	394,501	3.84%
Revenue	1,432,792	1,487,118	54,326	3.79%
TOTAL	8,845,724	9,185,899	340,175	3.85%

SUMMARY OF 2015 BUDGET

Department	Personnel Services & Emp Benefits	Contractual Services	Commodities	Capital Outlay	Total
District Court	58,047	0	1,000	500	59,547
Superior Court	40,590	2,500	500	0	43,590
Emergency Management	116,116	28,700	9,400	5,500	159,716
District Attorney	179,249	39,225	6,750	2,000	227,224
County Commissioners	270,236	56,550	4,010	1,650	332,446
County Treasurer	73,036	13,565	650	600	87,851
County Buildings	128,270	129,325	58,600	10,000	326,195
Regional Jail Assessment	0	2,420,839	0	0	2,420,839
Jail Transport	348,702	103,509	6,750	0	458,961
Telecommunications/911	1,096,973	58,610	13,575	14,100	1,183,258
Registry of Deeds	160,736	8,775	2,800	32,000	204,311
Registry of Probate	178,239	8,750	2,150	3,700	192,839
Sheriff's Department	2,217,908	331,363	82,900	130,600	2,762,771
Advertising & Promotion	0	800	0	0	800
Auditing	0	10,000	0	0	10,000
Debt Service	0	871,750	0	0	871,750
Interest	0	60,000	0	0	60,000
Planning/Economic Develop	0	182,193	0	0	182,193
Recycling Program	243,840	120,500	17,450	32,300	414,090
Employee Benefits	0	60,912	0	0	60,912
Extension Association	0	57,042	0	0	57,042
Information Technology	0	30,000	0	0	30,000
Program Grants	0	46,423	0	0	46,423
Insurance	0	188,259	0	0	188,259
Reserve Accounts					0
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
Education/Instruction	0	0	0	0	0
EMA/Communications	0	50,000	0	0	50,000
Uninsured Losses	0	5,000	0	0	5,000
SO Info & Tech	0	10,000	0	0	10,000
Recycling Program	0	65,000	0	0	65,000
Term Pay and/or Adjust	0	20,000	0	0	20,000
Unemployment	0	2,000	0	0	2,000
Roads and Bridges	0	7,000	0	0	7,000
Deeds Software Upgrade	0	20,000	0	0	20,000
Contingency	0	70,000	0	0	70,000
TOTALS	5,111,942	5,121,590	206,535	232,950	10,673,017

COMPUTATION OF 2015 ESTIMATED TAX LEVY

EXPENDITURES:

Departmental	10,381,017
Capital Reserves	222,000
Contingent	<u>70,000</u>
TOTAL Expenditures	10,673,017

REVENUE AND CREDITS:

Estimated Revenue	1,487,118
Transfer from Surplus	
TOTAL Revenue and Credits	<u>1,487,118</u>

Total Expenditure	10,673,017
Total Revenue and Credits	<u>1,487,118</u>
Amount to be Raised by Taxation	<u><u>9,185,899</u></u>