

Lincoln County budget, 2025-26

| Category | 2024-25* | 2025-26* | Change |
|-------------------------------------|------------------------|------------------------|--------------|
| General Fund | \$27,942,974 | \$29,278,533 | 4.8% |
| County Roads | \$8,931,650 | \$8,768,490 | -1.8% |
| Fed Buyback Program | \$3,724,404 | \$2,728,068 | -26.8% |
| Special Road Fund | \$927,668 | \$7,374,966 | 695% |
| Road Improvement Fund | \$67,779 | \$0 | -100% |
| Sinking Fund | \$0 | \$5,015,000 | N/A |
| Child Support Incentive | \$154,000 | \$54,129 | -64.9% |
| Lodging Tax Fund | \$872,172 | \$764,048 | -12.4% |
| Lodging Improvement Fund | \$872,172 | \$764,048 | -12.4% |
| Modernization/Preservation | \$120,000 | \$69,500 | -42.1% |
| Self-Funded Insurance | \$263,000 | \$345,000 | 31.2% |
| Veterans Aid Fund | \$45,685 | \$45,685 | 0% |
| Drug Law Enforcement | \$125,000 | \$125,000 | 0% |
| Federal Forfeiture Fund | \$175,000 | \$175,000 | 0% |
| COVID American Rescue Plan | \$366,678 | \$0 | -100% |
| Inheritance Tax | \$6,041,307 | \$5,538,301 | -8.3% |
| Keno Lottery | \$609,777 | \$678,513 | 11.3% |
| Juvenile Facility | \$10,852 | \$10,852 | 0% |
| Jail Bond Fund | \$3,695,703 | \$2,664,250 | -27.9% |
| Road Bond Fund | \$719,500 | \$2,431,154 | 237.9% |
| Handicapped Access | \$226,443 | \$0 | -100% |
| Building Fund | \$2,252,572 | \$2,297,824 | 2% |
| TOTAL-ALL FUNDS | \$58,144,336 | \$69,128,361 | 18.9% |
| PROPERTY TAX REQUEST | \$17,228,479 | \$20,617,287 | 19.7% |
| TAXABLE VALUATION | \$6,235,855,059 | \$6,634,662,176 | 6.4% |
| PROPERTY TAX RATE (\$/\$100) | \$0.27628 | \$0.31075 | 12.5% |

* includes necessary cash reserve where applicable