

**SAUNDERS COUNTY - INDEX FOR FISCAL YEAR BUDGET 2024-2025 - Adopted 9.24.24**

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No assurance is provided on these financial statements.

# SECTION A

**2024-2025  
STATE OF NEBRASKA  
COUNTY BUDGET FORM**

TO THE COUNTY BOARD AND COUNTY CLERK OF  
**SAUNDERS COUNTY**

This budget is for the Period **JULY 1, 2024** through **JUNE 30, 2025**

**Contact Information**

Auditor of Public Accounts  
State Capitol, Suite 2303  
Lincoln, NE 68509  
Telephone: (402) 471-2111 FAX: (402) 471-3301  
Website: [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)  
Questions - E-Mail: [Jeff.Schreier@nebraska.gov](mailto:Jeff.Schreier@nebraska.gov)

**Adopted Budget Due by 9-30-2024**

**Submission Information**

1. Auditor of Public Accounts - Electronically or by mail  
<http://www.auditors.nebraska.gov/>

2. County Board (SEC. 13-508), C/O County Clerk

**The Undersigned Clerk/Board Member Hereby Certifies:**

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds		All Other Purposes		TOTAL		2024 Levy
GENERAL	-	-	11,848,667.25	-	11,848,667.25	-	0.212847
BOND - LAW ENFORCEMENT & JUDICIAL CENTER	1,016,869.72	-	100,000.00	-	1,016,869.72	-	0.018303
COUNTY BUILDING	-	-	76,744.16	-	76,744.16	-	0.001797
FLOOD CONTROL	-	-	-	-	-	-	0.001379
<b>Total All Funds</b>	1,016,869.72	12,025,411.41	13,042,281.13	-	13,042,281.13	-	0.234326

**Report of Joint Public Agency & Interlocal Agreements**

Was this subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024?  
 YES       NO

If YES, please submit Interlocal Agreement Report by September 30th.

**Report of Trade Names, Corporate Names & Business Names**

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the reporting period of July 1, 2023 through June 30, 2024?  
 YES       NO

If YES, please submit Trade Name Report by September 30th.

Outstanding Bonded Indebtedness as of July 1, 2024		2024 Levy	
Valuation for taxing year 2024 - General	\$ 5,566,761,077		
Valuation for taxing year 2024 - Bond	\$ 5,555,836,600		
<i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>			
Medical Center (2005 Elec)			10,590,000.00
Law Enfor/Judicial (2006 Elec)			1,415,707.50
<b>Total</b>			<b>12,005,707.50</b>

No assurance is provided on these financial statements.

**THIS BUDGET IS FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025**

I, Dee Anne Nice, the duly elected County Clerk in and for Saunders County, Nebraska, do hereby certify that a proposed Budget Summary and Notice of Hearing was duly published. That a Public Hearing was held on the 26th of August 2024 and the Budget of Expenditures, evidenced by the attached Budget, was duly APPROVED AND ADOPTED on September 24th, 2024.

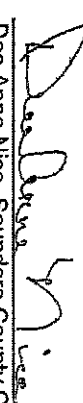
The following Personal and Real Property Tax is requested for the ensuing year:

FUND	Princ & Int on Bonds	All Other Purposes	Total	2024 Levy
GENERAL	-	11,848,667.25	11,848,667.25	0.212847
BOND - LAW ENFORCEMENT & JUDICIAL CENTER	1,016,869.72	-	1,016,869.72	0.018303
COUNTY BUILDING	-	100,000.00	100,000.00	0.001797
FLOOD CONTROL	-	76,744.16	76,744.16	0.001379
<b>TOTAL ALL FUNDS</b>	<b>1,016,869.72</b>	<b>12,025,411.41</b>	<b>13,042,281.13</b>	<b>0.234326</b>

Outstanding Bonded Indebtedness as of July 1, 2024 - Medical Center (2005 Elec)	Principal	7,850,000.00	Outstanding Bonded Indebtedness as of July 1, 2024 - Law Enforc/Judicial (2006 Elec)	Principal	2,740,000.00
Interest	1,356,300.00	Interest	59,407.50	Total Bonded Indebtedness	2,799,407.50
Total Bonded Indebtedness	9,206,300.00	Total Bonded Indebtedness			

Certified Valuation for taxing year 2024 - General \$ 5,566,761,077  
 Certified Valuation for taxing year 2024 - Bond \$ 5,555,836,600

COUNTY CLERK:

Signature:   
 Printed Name: Dee Anne Nice, Saunders County Clerk  
 Mailing Address: P.O. Box 61  
 City, Zip: Wahoo, NE 68066  
 Phone Number: 402-443-8100



**Saunders County Summary of All funds - Fiscal Year 2024-2025 - Adopted 9.24.24**

	Actual	Actual	Actual	Budget	Budget
	2021-2022	2022-2023	2023-2024	Board Proposed 2024-2025	Adopted 2024-2025
<b>Disbursements &amp; Transfers:</b>					
Operating	48,575,678.60	53,948,021.63	64,817,156.13	70,577,017.28	70,577,017.28
Capital Outlay	5,181,998.81	6,502,974.04	6,314,287.88	23,885,643.82	23,885,643.82
Debt Service	3,130,684.29	2,841,203.55	2,742,654.18	8,243,333.00	8,243,333.00
Judgements	-	-	-	-	-
Transfers Out	3,261,769.39	9,339,827.73	4,889,443.19	6,935,803.60	6,935,803.60
<b>Total Expenditures</b>	<b>60,150,131.09</b>	<b>72,632,026.95</b>	<b>78,763,541.38</b>	<b>109,641,797.70</b>	<b>109,641,797.70</b>
<b>Receipts, Beginning Balances &amp; Transfers:</b>					
County Treasurer's Balance	25,988,460.77	31,543,743.21	34,209,563.83	36,528,989.17	36,528,989.17
Intergovernmental Federal	2,355,076.93	220,794.77	226,583.15	217,537.81	217,537.81
Intergovernmental State	6,095,325.41	6,723,025.02	7,252,721.11	5,508,130.09	5,508,130.09
Intergovernmental Local	44,348,250.10	48,949,599.25	58,011,646.35	50,084,055.90	50,084,055.90
Personal and Real Property Taxes	9,657,964.56	10,077,374.65	10,756,522.32	13,042,281.13	13,042,281.13
Transfers In	3,248,796.53	9,327,053.88	4,835,493.79	6,935,803.60	6,935,803.60
<b>Total Revenues</b>	<b>91,693,874.30</b>	<b>106,841,590.78</b>	<b>115,292,530.55</b>	<b>112,316,797.70</b>	<b>112,316,797.70</b>
Minus Expenditures	(60,150,131.09)	(72,632,026.95)	(78,763,541.38)	(109,641,797.70)	(109,641,797.70)
Balance Forward / Cash Reserve	31,543,743.21	34,209,563.83	36,528,989.17	2,675,000.00	2,675,000.00

No assurance is provided on these financial statements.

**Saunders County Schedule of Budgeted Disbursements for the Year Ending June 30, 2025 - Adopted 9.24.24**

Functions/Programs:	Operating					Total Disbursements
	Operating	Capital Outlay	Debt Service	Other (Transfers)		
<b>Governmental:</b>						
General Governmental	13,541,506.43	2,027,821.00	-	6,935,803.60	22,505,131.03	
Public Safety - Law Enforcement	2,663,783.00	50,514.00	-	-	2,714,297.00	
Public Safety - Other	6,945,824.33	9,866,726.83	-	-	16,812,551.16	
Public Works - Highway & Roads	5,703,028.54	9,512,000.00	-	-	15,215,028.54	
Public Works - Other	81,553.60	-	-	-	81,553.60	
Public Health & Social Services	1,116,482.86	691,274.00	-	-	1,807,756.86	
Culture and Recreation	202,220.00	-	-	-	202,220.00	
Community Development	-	-	-	-	-	
Miscellaneous	31,500.00	0.00	-	-	31,500.00	
Bonded Indebtedness	6,297.00	-	7,365,000.00	-	7,371,297.00	
<b>Business-type Activities:</b>						
Airport	-	-	-	-	-	
Nursing Home	-	-	-	-	-	
Hospital	40,249,821.52	1,737,307.99	878,333.00	-	42,865,462.51	
Historical Society	35,000.00	-	-	-	35,000.00	
Solid Waste	-	-	-	-	-	
Museum	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total Disbursements &amp; Transfers</b>	<b>70,577,017.28</b>	<b>23,885,643.82</b>	<b>8,243,333.00</b>	<b>6,935,803.60</b>	<b>109,641,797.70</b>	

No assurance is provided on these financial statements.

**SAUNDERS COUNTY BUDGET AT A GLANCE 2024-2025 - Adopted 9.24.24**

100	GENERAL FUND	Actual 2022-2023	(Amended) Budgeted 2023-2024	Actual 2023-2024	Officials Requested 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025	Revenue and beginning balances	Budgeted Tax Request 2024-2025	Prior Year Tax Request 2023-2024	Budgeted Levy 2024	Prior Year Levy 2023
601	County Board	200,133.04	210,064.29	202,178.30	211,458.60	211,458.60	211,458.60					
602	County Clerk	216,264.17	213,959.04	214,959.60	224,794.65	224,794.65	224,794.65					
603	County Treasurer	356,871.87	369,780.31	351,344.95	401,355.08	401,355.08	401,355.08					
606	Assessor/Register of Deeds	397,932.52	471,424.54	449,712.77	493,523.05	493,523.05	493,523.05					
607	Election Commissioner	168,113.03	154,719.20	148,488.45	168,960.00	168,960.00	168,960.00					
608	Planning & Zoning Adm	102,640.30	104,319.00	102,829.31	108,387.00	108,387.00	108,387.00					
611	Administrative	92,416.40	189,100.75	145,020.73	207,750.00	207,750.00	207,750.00					
613	Unemployment Compensation	584.00	20,000.00	2,868.08	20,000.00	20,000.00	20,000.00					
617	Board of Equalization	12,549.07	12,100.00	4,184.98	12,100.00	12,100.00	12,100.00					
621	Clerk of District Court	133,318.62	135,078.82	136,183.26	141,842.05	141,842.05	141,842.05					
624	District Court Judge	65,093.48	69,638.00	67,456.41	72,186.00	72,186.00	72,186.00					
625	Public Defender	264,113.34	289,562.00	283,476.01	307,394.14	307,394.14	307,394.14					
631	IV-D Child Support Svc - Dist. Ct.	3,267.62	6,150.00	4,595.42	6,150.00	6,150.00	6,150.00					
645	Extension Office	122,355.39	122,460.00	119,778.20	128,000.00	128,000.00	128,000.00					
651	County Sheriff	2,368,044.77	2,573,683.98	2,509,063.40	3,250,993.26	2,600,000.00	2,600,000.00					
652	County Attorney	448,286.14	539,060.21	480,887.88	572,074.94	572,074.94	572,074.94					
662	IV-D Child Support Svc - Co. Atty.	102,042.56	111,313.87	104,493.73	122,557.46	122,557.46	122,557.46					
666	County Sheriff Grant	12,740.66	67,880.00	9,987.24	67,880.00	67,880.00	67,880.00					
671	County Jail	2,824,736.89	3,017,573.00	3,050,965.12	3,482,701.00	3,474,701.00	3,474,701.00					
699	Building Security	104,185.28	275,707.00	199,069.42	370,119.60	270,119.60	270,119.60					
702	County Surveyor	124,872.14	123,513.83	124,863.32	128,434.97	128,434.97	128,434.97					
801	Medical Relief	14,965.50	38,500.00	10,594.00	38,500.00	38,500.00	38,500.00					
803	Veterans Service	54,902.74	55,004.00	54,533.22	57,293.00	57,293.00	57,293.00					
822	Institutions	12,889.51	36,500.00	3,193.88	36,500.00	36,500.00	36,500.00					
970	Miscellaneous-General Operations	4,996,211.14	9,998,683.39	5,123,121.96	8,563,123.72	9,322,116.98	9,322,116.98					
	Interfund Transfer to Public Safety Radio Syst	500,000.00	1,000,000.00	1,000,000.00	1,500,000.00	1,500,000.00	1,500,000.00					
	Interfund Transfer to Communication Tower	-	-	8,500.00	-	-	-					
	Interfund Transfer to (PW - Road)	2,600,000.00	1,259,200.10	1,259,200.10	2,450,000.00	2,450,000.00	2,450,000.00					
	Interfund Transfer to (PW - Building & Grounds)	260,945.55	200,000.00	200,000.00	275,000.00	275,000.00	275,000.00					
	Interfund Transfer to (PW - Noxious Weed)	73,030.18	74,813.00	74,813.00	81,553.60	81,553.60	81,553.60					
	Interfund Transfer to County Transportation	16,286.25	49,250.00	49,250.00	59,250.00	59,250.00	59,250.00					
	Interfund Transfer to Diversion Program	100,059.31	83,898.00	110,562.19	110,000.00	110,000.00	110,000.00					
	Interfund Transfer to Emergency Mngt	28,341.25	35,234.67	35,234.67	35,000.00	35,000.00	35,000.00					
	Interfund Transfer to County Building	50,000.00	50,000.00	50,000.00	250,000.00	250,000.00	250,000.00					
	Total Inter Fund Transfers	3,628,662.54	2,787,589.77	2,787,589.96	4,760,803.60	4,760,803.60	4,760,803.60					
	Cash Reserve	16,828,192.62	21,958,161.00	16,691,409.60	23,954,882.12	23,954,882.12	23,954,882.12					
	Fund Total - General	16,828,192.62	24,458,161.00	16,691,409.60	26,454,882.12	26,454,882.12	26,454,882.12	14,606,214.87	11,848,667.25	11,348,247.00	0.212947	0.222592

No assurance is provided on these financial statements.

**SAUNDERS COUNTY BUDGET AT A GLANCE 2024-2025 - Adopted 9.24.24**

	Actual 2022-2023	(Amended) Budgeted 2023-2024	Actual 2023-2024	Officials Requested 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025	Revenue and beginning balances	Budgeted 2024-2025	Prior Year Tax Request 2023-2024	Budgeted 2024	Prior Year Levy 2023
650	Highway Bridge Buyback Program Fund	156,927.43	2,385,267.00	1,525,313.28	2,004,206.54	2,004,206.54	2,004,206.54				
940	Public Safety Radio System Project Fund	1,751,690.48	6,748,319.52	569,711.50	9,698,608.02	9,698,608.02	9,698,608.02				
942	Communication Tower Fund	12,075.00	46,327.00	7,300.00	46,000.00	46,000.00	46,000.00				
970	Public Works Fund										
641	Building & Grounds	243,032.87	281,757.92	279,562.48	312,649.20	312,649.20	312,649.20				
705	Road	6,067,564.79	13,278,256.90	7,801,980.85	13,210,822.00	13,210,822.00	13,210,822.00				
733	Noxious Weed Control	66,518.94	74,813.00	71,945.33	81,553.60	81,553.60	81,553.60				
	Fund Total - Public Works	6,379,116.60	13,634,827.82	8,153,488.66	13,605,024.80	13,605,024.80	13,605,024.80				
985	County Attorney IV-D Fund - General Operations	11,683.86	99,663.00	9,464.61	135,942.00	135,942.00	135,942.00				
990	County Visitors Promotion Fund	17,186.26	63,637.00	14,466.01	69,724.00	69,724.00	69,724.00				
995	County Visitors Improvement Fund	17,500.00	109,282.00	7,000.00	122,805.00	122,805.00	122,805.00				
1150	Register of Deeds Preservation & Modernization Fund	4,600.43	163,642.00	5,739.53	168,571.00	168,571.00	168,571.00				
1900	Veterans Relief Fund	-	98,376.00	-	102,120.00	102,120.00	102,120.00				
2100	Cultural/Recreation (Youth Camp) Fund	7,762.50	12,931.51	7,297.50	9,691.00	9,691.00	9,691.00				
2200	County Transportation - General Operations	113,742.13	129,801.25	115,349.87	140,283.40	140,283.40	140,283.40				
2355	Diversion (Youth Services) Fund	351,383.24	357,599.32	351,774.84	350,138.00	350,138.00	350,138.00				
2356	Safety Training Option Program (STOP) Fund	15,405.78	20,319.00	8,217.13	21,442.00	21,442.00	21,442.00				
2360	Drug Law Enforcement Fund	-	5,849.00	-	17,164.00	17,164.00	17,164.00				
2375	Drug Testing Fund	-	300.00	-	300.00	300.00	300.00				
2390	Drug Court Program	450.10	8,009.00	1,299.85	8,333.00	8,333.00	8,333.00				
2410	Federal Drug Law Enforcement Fund	-	50,000.00	-	72,500.00	72,500.00	72,500.00				
2420	DARE fund	1,122.78	6,000.00	-	6,000.00	6,000.00	6,000.00				
2430	Canine (K-9) Fund	-	6,000.00	-	6,000.00	6,000.00	6,000.00				
2500	Diversion Program-Youth Services Grant Fund	18,238.29	37,061.16	13,216.29	8,800.00	8,800.00	8,800.00				
2512	Victims Assistance Program Fund	3,456.35	14,340.00	8,339.39	6,000.00	6,000.00	6,000.00				
2575	Infrastructure Damage/Disaster Fund	-	397,933.83	397,933.83	-	-	-				
2580	COVID American Rescue Plan - General Operations	3,500,000.00	714,410.69	-	691,274.00	691,274.00	691,274.00				
	Interfund Transfer to - 940 Public Safety Radio System	-	-	-	-	-	-				
2700	Fund Total - COVID American Rescue Plan	3,500,000.00	714,410.69	-	691,274.00	691,274.00	691,274.00				
	Inheritance Fund - General Operations	566.17	2,670,362.22	16.49	2,684,423.34	2,684,423.34	2,684,423.34				
	Interfund Transfer to - 940 Public Safety Radio System	-	1,500,000.00	1,500,000.00	2,000,000.00	2,000,000.00	2,000,000.00				
	Interfund Transfer to - 970 PW Fund - Road	-	-	-	-	-	-				
	Interfund Transfer to - County Building	150,000.00	150,000.00	150,000.00	175,000.00	175,000.00	175,000.00				
	Interfund Transfer to - Disaster Fund	-	-	-	-	-	-				
2910	Fund Total - Inheritance	150,566.17	4,320,362.22	1,650,016.49	4,859,423.34	4,859,423.34	4,859,423.34				
	911 Emergency Services Fund	73,615.19	205,810.00	67,039.38	216,695.00	216,695.00	216,695.00				
2913	911 Wireless Service Fund	68,092.53	314,991.60	68,429.88	314,741.81	314,741.81	314,741.81				

No assurance is provided on these financial statements.



**SAUNDERS COUNTY BUDGET AT A GLANCE 2024-2025 - Adopted 9.24.24**

	Actual 2022-2023	(Amended) Budgeted 2023-2024	Actual 2023-2024	Officials Requested 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025	Revenue and beginning balances	Budgeted 2024-2025	Prior Year Tax Request 2023-2024	Budgeted 2024	Prior Year Levy 2023
2915	Emergency Management Fund	89,177.00	69,172.08	88,765.00	88,765.00	88,765.00	88,765.00				
2965	Correctional Center Commissary Fund	335,857.58	445,525.00	446,571.09	457,625.00	457,625.00	457,625.00				
3100	Bond Fund - Saunders Medical Center	897,924.00	4,542,452.86	921,449.00	5,101,823.00	5,101,823.00	5,101,823.00				
3300	Bond Fund - Law Enforcement & Judicial Center	943,720.55	2,134,138.67	910,238.18	2,269,474.00	2,269,474.00					
	Cash Reserve	-	175,000.00	-	175,000.00	175,000.00					
	Fund Total	943,720.55	2,309,138.67	910,238.18	2,444,474.00	2,444,474.00	1,427,604.28	1,016,869.72	1,016,869.72	0.018303	0.019986
4050	County Building Fund - General Operations	293,229.49	753,921.59	306,877.90	980,700.00	980,700.00					
	Interfund Transfer to General	-	-	-	-	-					
	Fund Total	293,229.49	753,921.59	306,877.90	980,700.00	980,700.00	880,700.00	100,000.00	100,000.00	0.001797	0.001962
4700	Flood Control Fund	-	1,166,420.00	1,384.55	1,241,279.16	1,241,279.16	1,184,535.00	76,744.16	76,744.16	0.001379	0.001506
5000	Health Services General Fund	38,598,146.09	46,098,773.00	46,435,060.94	42,865,462.51	42,865,462.51	42,865,462.51				
	Total All Funds	70,632,026.95	107,239,660.04	78,763,541.38	109,641,797.70	109,641,797.70	99,965,790.57	13,042,261.13	12,541,860.88	0.234326	0.246046
	Cash Reserve	2,675,000.00	2,675,000.00	2,675,000.00	2,675,000.00	2,675,000.00		(1,016,869.72)	(1,016,869.72)	-0.018303	-0.019986
		109,914,660.04	112,316,797.70	112,316,797.70	112,316,797.70	112,316,797.70		11,524,991.16	11,524,991.16	0.216023	0.226060
								500,420.25			

Total Tax Request for current year	2024	0.234326
Less: Total Tax Request for prior year	2023	0.246046
Net Change (decrease) in Levy		(0.01172)

Note: Levy is equivalent to \$234 per \$100,000 of valuation

Prior year budget:

2023	Certified General Valuation	\$ 5,098,227,984
2023	Certified Bond Valuation	\$ 5,087,921,974
23-24	Unused Budget Authority created	\$ 1,906,114.93

Outstanding Bonded Indebtedness as of July 1, 2024 - Medical Center (2005 Elec)  
 Principal 7,850,000.00  
 Interest 1,356,300.00  
 Total Bonded Indebtedness 9,206,300.00

Outstanding Bonded Indebtedness as of July 1, 2024 - Law Enforcement/Judicial (2006 Elec)  
 Principal 2,740,000.00  
 Interest 59,407.50  
 Total Bonded Indebtedness 2,799,407.50

No assurance is provided on these financial statements.

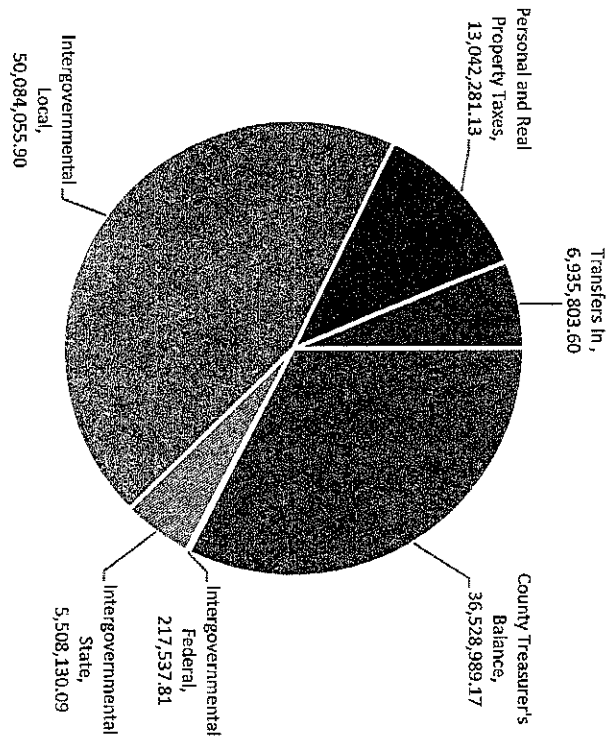
**Saunders County - Fiscal Year 2024-2025 Budget - Adopted 9.24.24**  
**(Including component unit - Saunders Medical Center)**

Saunders County, Nebraska, is financed through a variety of sources, including: Federal sources, State sources, Local sources, and Personal & Real Property Taxes, as well as investment earnings, and utilizing available cash reserves and interfund transfers.

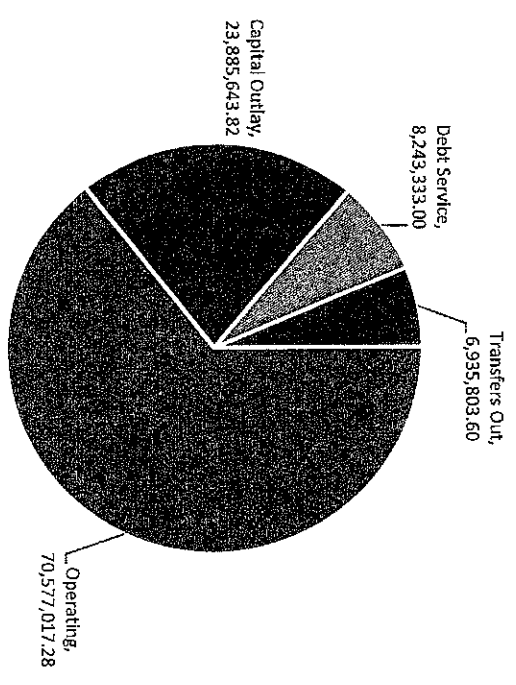
Examples of revenues received from the various sources include:

- Federal:** Grants for social services, natural disasters and public health/safety issues.
- State:** Homestead Exemption allocations, Property Tax credits, MV Prorate, Highway Allocation, Highway Buyback funds, Carline taxes, and State grants.
- Local:** Motor Vehicle taxes & registrations, Building permits, Property tax commissions, reimbursement for housing prisoners, interlocal agreements, Document Stamps, Inheritance taxes, and SMC revenues.

**BUDGETED RECEIPTS**



**BUDGETED DISBURSEMENTS**



Disbursements by Fund include:

42,865,462.51	Medical Center
23,954,882.12	General
13,605,024.80	Public Works
9,698,608.02	Radio Systems Project
5,101,823.00	Bond-Health Services
4,859,423.34	Inheritance
2,269,474.00	Bond-Law Enforcement
2,004,206.54	Highway Bridge Buyback
1,241,279.16	Flood Control
980,700.00	County Building
691,274.00	Covid / ARPA
457,625.00	Correction Ctr Commissary
350,138.00	Diversion Program-Youth
314,741.81	911 Wireless Services
216,695.00	911 Emergency Services
168,571.00	Preservation&Modernization
140,283.40	County Transportation
135,942.00	County Attorney IV-D
122,805.00	Co Visitor Improvement
102,120.00	Veteran's Aid
88,765.00	Emergency Management
72,500.00	Fed Drug Law Enforce
69,724.00	Co Visitor Promotion
46,000.00	Communications Tower
21,442.00	STDP Program
8,800.00	Diversion Progr. Grant
6,000.00	Victims Assistance Program
6,000.00	Carline (K-9)
41,488.00	Other
<b>109,641,797.70</b>	

Note: The difference between receipts and disbursements represents the Cash Reserve balance of: \$ 2,675,000.00

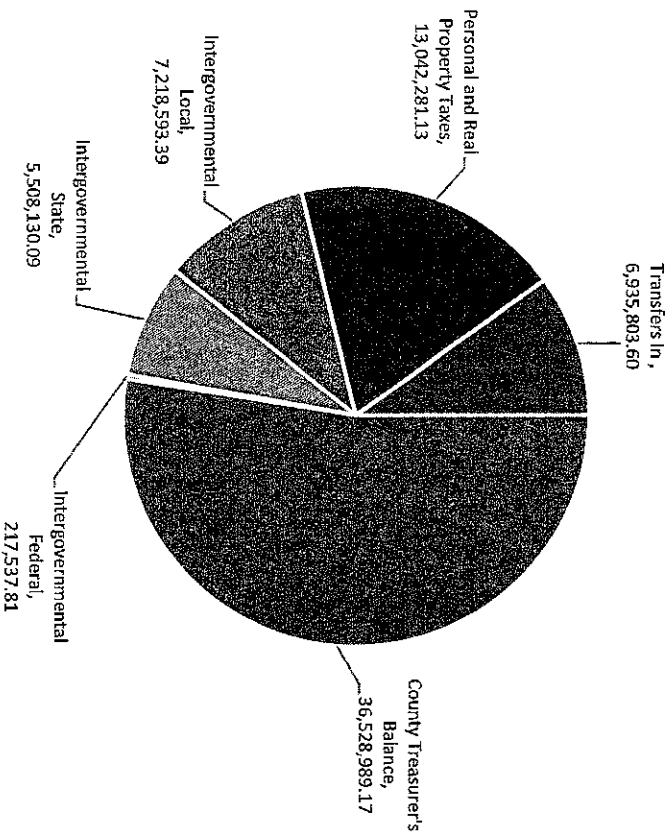
**Saunders County - Fiscal Year 2024-2025 Budget - Adopted 9.24.24**  
**(excluding component unit - Saunders Medical Center)**

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Examples of revenues received from the various sources, include:

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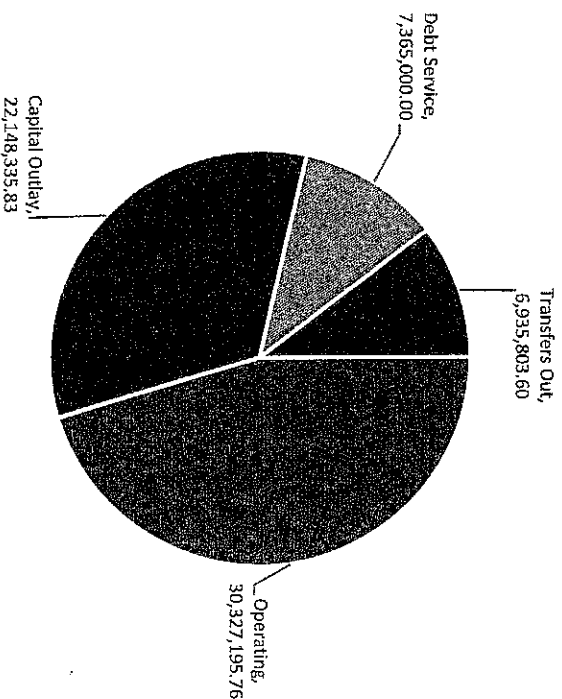
**BUDGETED RECEIPTS - excluding SMC**



Total Receipts: \$ 69,451,335.19

Note: The difference between receipts and disbursements represents the Cash Reserve balance of: \$ 2,675,000.00

**BUDGETED DISBURSEMENTS - excluding SMC**



Total Disbursements: \$ 66,776,335.19

Disbursements by Fund include:

23,954,882.12	General
13,605,024.80	Public Works
9,698,608.02	Radio Systems Project
5,101,823.00	Bond-Health Services
4,859,423.34	Inheritance
2,269,474.00	Bond-Law Enforcement
2,004,206.54	Highway Bridge Buyback
1,241,279.16	Flood Control
980,700.00	County Building
691,274.00	Covid / ARPA
457,625.00	Correction Ctr Commissary
350,138.00	Diversion Program-Youth
314,741.81	911 Wireless Services
216,695.00	911 Emergency Services
168,571.00	Preservation&Modernization
140,283.40	County Transportation
135,942.00	County Attorney IV-D
122,805.00	Co Visitor Improvement
102,120.00	Veteran's Aid
88,765.00	Emergency Management
72,500.00	Fed Drug Law Enforce
69,724.00	Co Visitor Promotion
46,000.00	Communications Tower
21,442.00	STOP Program
8,800.00	Diversion Progr. Grant
6,000.00	Victims Assistance Program
6,000.00	Canine (K-9)
41,488.00	Other
<b>66,776,335.19</b>	

**COUNTY BUDGET DOCUMENT  
SAUNDERS COUNTY, NEBRASKA  
BUDGET MESSAGE  
2024-2025**

WHEREAS, the actual valuations of Saunder County, Nebraska for the year are:

General \$ 5,566,761,077  
Bond \$ 5,555,836,600

as shown by the Certificate of Taxable Value certified by the County Assessor's office on: August 13, 2024 the levy is: 0.234326 per \$100.00 of actual value. The County levy breakdown can be found in the supporting document portion of this budget.

The Agricultural Society, which was formed under Sec. 2-201, R.R.S., 1943 is not included in this document nor is the maximum levy which may be levied by the County. It is under a separate budget document prepared by the Agricultural Society, (Atty. Gen. Opinion #198), dated March 20, 1976.

The amount authorized by the Board of Supervisors for the Historical Society is on a line item in the General Misc. Fund levied under provisions of Sec. 23-351, R.R.S., 1943 and constitutes a part of the County levy.

**Petty cash accounts that various county offices have and will maintain:**

County Clerk	500.00
Witness fees for County Court	500.00
Postage Meter Machine	11,500.00
County Treasurer	200.00
Register of Deeds	500.00
Assessor	200.00
Building & Zoning	100.00
Clerk of District Court	500.00
Sheriff	
Petty Cash - Cash Draw	100.00
Expenses Account - Civil Processing Fees	2,500.00
Checking Account	5,000.00
County Attorney	200.00
Highway Dept.	100.00
Youth Services	600.00
County Court	200.00

**Interlocal Agreements included in the County's Budget or levy authority:**

General Fund:	
District Judge Bailiff	51,010.23
County Sheriff	827,427.51
Dispatch (911 Center)	275,550.63
Correctional Facility (Fed/County/City)	1,135,947.63
Child Support Enforcement	172,381.41
NIRMA Liability Insurance	350,000.00
Region V Systems (Mental Health)	65,000.00
Region V Systems (SCOMR)	45,000.00
Region V Systems (EPC Services)	30,000.00
Region V Systems (Substance Abuse)	8,492.00
Juvenile Contractual Services	10,000.00
State Auditor - auditing services	30,000.00
District 5 Probation	34,225.49
Extension Services	128,000.00
Historical Society (County Museum)	35,000.00
Senior Services Program	25,000.00
Southeast Nebraska Development Dist.	10,692.00
Flood Control Fund:	
Clear Creek Levee Project	
Platte River Ice Jam	
Total Tax Request	76,744.16
Total Interlocal Agreements for Saunders County	3,310,471.06

Also included in the County's Budget and levy authority is Bonded Indebtedness for the following:

Law Enforcement & Judicial Center Bond - 2,444,474.00 - Adopted Budget Amount  
Levied tax request 1,016,869.72

No assurance is provided on these financial statements.

# CORRESPONDENCE INFORMATION

## ENTITY OFFICIAL ADDRESS

*If no official address, please provide address where correspondence should be sent*

NAME \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 CITY & ZIP CODE \_\_\_\_\_  
 TELEPHONE \_\_\_\_\_  
 WEBSITE \_\_\_\_\_

SAUNDERS COUNTY, NEBRASKA  
 C/O SAUNDERS COUNTY CLERK  
 P. O. BOX 61  
 WAHOO, NE 68066  
 402-443-8101

### BOARD CHAIRPERSON

NAME \_\_\_\_\_  
 TITLE / FIRM NAME \_\_\_\_\_  
 TELEPHONE \_\_\_\_\_  
 EMAIL ADDRESS \_\_\_\_\_

David Lutton - Dist. 1  
 Chairperson  
 n/a  
 n/a

### COUNTY CLERK

Dee Anne Nice  
 County Clerk  
 402-443-8101  
 countyclerk@saunderscounty.ne.gov

### PREPARER

Joni Cantrall, CPA  
 Shaw, Hull, & Navarrette, CPAs  
 402-721-7662  
 jonlc@shncpa.com

For Questions on this form, who should we contact (please ✓ one): Contact will be via email if supplied.

Board Chairperson

Clerk / Treasurer / Superintendent / Other

Preparer

### Names of other Board Members:

John Zaugg - Dist. 2  
 Bill Reece - Dist. 3  
 Scott Sukstorf - Dist. 4  
 John Smaus - Dist. 5  
 Tom Hrdlicka - Dist. 6  
 Frank Albrecht - Dist. 7

**RESOLUTION #24-2024  
RESOLUTION OF ADOPTION AND APPROPRIATIONS**

WHEREAS, A proposed County Budget for the fiscal year July 1, 2024 to June 30, 2025 for the various County offices, departments activities and institutions was submitted to the Budget Making Authority, and

WHEREAS, said proposed budget was transmitted to the County Board on July 23, 2024 and was filed with the County Clerk as per State Statute, and

WHEREAS, the Saunders County Board of Supervisors has reviewed and made adjustments to said proposed budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF SAUNDERS COUNTY, NEBRASKA AS FOLLOWS:

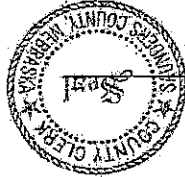
Section 1. That the budget for the fiscal year July 1, 2024 to June 30, 2025 as categorically evidenced by the budget document is hereby adopted as the Budget for Saunders County for said fiscal year.

Section 2. That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2024 and ending June 30, 2025.

Section 3. That the income necessary to finance the appropriations made and expenditures authorized shall be provided out of the unencumbered cash balance in each fund revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

Dated this 24<sup>th</sup> day of September, 2024.

ATTEST:



\_\_\_\_\_  
Saunders County Clerk

\_\_\_\_\_  
Chairman Board of Supervisors

Motion by Reece, seconded by Smaus to adopt Resolution #24-2024 appropriating funds to the various Elected and Appointed Officials and other various functions for the operation of County business for Fiscal Year 2024-2025. That said appropriated funds are adopted using a total tax levy rate of .234326. Voting yes were Zaugg, Sukstorf, Albrecht, Smaus, Lutton and Reece. Voting no were none. Hrdlicka was absent during roll call and not voting. Motion carried.

**RESOLUTION # 21-2024  
RESOLUTION OF ADOPTION AND APPROPRIATIONS**

WHEREAS, Neb. State Statute 77-3443(3) requires all political subdivisions subject to county levy authority to submit a preliminary request for levy allocation; and

WHEREAS, the political subdivisions that are subject to Saunders County levy authority are Agricultural Society, Rural Fire Districts, and Townships; and

WHEREAS, the Saunders County Board of Supervisors has determined that due to the number of political subdivisions and taxing parcels that would be affected, that a flat levy rate will be established and if the subdivisions request is over that flat levy rate, their levy will be set at that flat levy rate; and

WHEREAS, because of the exclusion from budget and levy bids are allowed by law, portions of said political subdivisions preliminary request will set outside the flat levy rate, are and Bonded Indebtedness, and

NOW, THEREFORE, BE IT RESOLVED by the Saunders County Board of Supervisors that the Flat Levy Rates will be as follows:

Agricultural Society	0.01000
Rural Fire Districts	0.04000
Townships	0.10000
Total	<u>0.15000</u>

BE IT FURTHER RESOLVED by said Board that if any of the political subdivisions that are subject to the county levy authority neglects to submit a request, the Board will use their 2023 levied tax dollars to determine the levy rate for 2024.

BE IT FURTHER RESOLVED that the Suburban Fire District and Rural Fire Districts have entered into an Interlocal Agreement for a Mutual Finance Organization (M.F.O.) agreeing to levy .04000 for a property tax rate with their Preliminary Tax Request being based off of the 2023 Certified Value - the tax rate allowed herein are calculated with the certified valuation received by the County Clerk from the County Assessor's office.

BE IT FURTHER RESOLVED that the Saunders County Board of Supervisors does hereby allocate the following:

(See attached sheets for allocated levy amounts)

Adopted and passed this 26th day of August 2024.

ATTEST:

\_\_\_\_\_  
Saunders County Clerk

\_\_\_\_\_  
Chairperson Board of Supervisors

Motion by Sukstorf, seconded by Smaus to adopt Resolution #21-2024 setting the allocated levies for the Ag Society, Rural & Suburban Fire Districts, and Townships for Taxing Year 2024 (see attached). Voting yes were: Reece, Hrdlicka, Zaugg, Sukstorf, Albrecht, Smaus, and Lutton. Voting no were: None. Motion carried.

# SECTION B



**100 General Fund Revenues - Adopted 9.24.24**

	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
271-00	Net Fund Balance	8,255,696.96	9,006,123.61	8,921,163.42	8,921,163.42	10,247,464.29	10,247,464.29
304-00	Motor Vehicle Taxes	1,453,675.92	1,542,230.28	1,000,000.00	1,825,442.75	1,000,000.00	1,000,000.00
305-00	Property Taxes	8,548,931.53	8,398,763.99	11,348,247.00	9,701,517.28	11,848,667.25	11,848,667.25
306-00	Property Taxes Interest	15,596.37	15,596.27	15,000.00	16,066.68	15,000.00	15,000.00
	<b>TAXES</b>						
313-02	Sales Tax Misc Commissary	-	-	-	-	-	-
315-01	State Sales Tax	-	-	-	-	-	-
318-01	City of Walpole Sales Tax	-	-	-	-	-	-
	Occupation Tax	12,340.00	11,780.00	11,500.00	10,360.00	11,500.00	11,500.00
	Taxes Total	12,340.00	11,780.00	11,500.00	10,360.00	11,500.00	11,500.00
	<b>LICENSES AND PERMITS</b>						
320-33	Motor Vehicle Tax State Share	-	-	-	-	-	-
321-01	Mobile Home Park Permit	25.00	20.00	25.00	20.00	25.00	25.00
324-02	Tobacco Licenses	-	-	-	-	-	-
325-01	Building Permits	154,679.80	531,638.75	150,000.00	212,367.50	150,000.00	150,000.00
	License and Permits Total	154,704.80	531,658.75	150,025.00	212,387.50	150,025.00	150,025.00
	<b>INTERGOVERNMENT FEDERAL</b>						
330-20	Highway Safety	-	-	-	-	-	-
330-27	Sex Offender Assist Program	6,514.33	-	-	-	-	-
330-35	Crime Commissioner-Sheriff	8,163.00	-	-	-	-	-
331-01	Title IV-D Child Spd Enforcement - Dist. Ct.	29,042.39	32,696.56	30,000.00	38,791.87	30,000.00	30,000.00
331-02	Title IV-D Child Spd Enforcement - Attorney	84,199.89	87,596.19	60,000.00	97,796.08	60,000.00	60,000.00
338-01	Federal Grants Other (Domestic Violence)	-	-	-	-	-	-
339-06	FEMA Disaster Grant - Sheriff	-	-	-	-	-	-
	Intergovernment Federal Total	127,919.61	120,292.75	90,000.00	134,587.95	90,000.00	90,000.00
	<b>INTERGOVERNMENT STATE</b>						
341-30	Reimbursement State Prisoners	-	-	-	-	-	-
344-01	Homestead Exempt Alloc.	201,132.10	214,264.52	-	263,899.84	-	-
344-05	Property Tax Credit	661,083.29	717,215.31	-	876,150.16	-	-
344-10	Property Tax Credit	-	-	-	-	-	-
345-01	Governmental Subdty. Alloc.	-	-	-	-	-	-
345-02	Insurance Tax Allocation	69,734.12	74,990.65	45,000.00	78,700.07	45,000.00	45,000.00
345-03	Alitne/Catline Tax	11,407.28	12,775.70	8,000.00	13,208.96	8,000.00	8,000.00
346-01	Priority Motor Vehicle	22,124.53	23,024.28	20,000.00	23,937.93	20,000.00	20,000.00
346-02	Catline Tax Allocation	4,838.45	3,678.16	6,000.00	4,485.40	6,000.00	6,000.00
347-02	Incentive-Highway Supt	8,750.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
	Intergovernment State Total	979,059.77	1,056,448.62	89,500.00	1,227,082.36	89,500.00	89,500.00

No assurance is provided on these financial statements.

**100 General Fund Revenues - Adopted 9/24/24**

	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Officials Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
<b>OTHER INTERGOVERNMENTAL REVENUE</b>							
350-01 Local Grants - County Attorney	-	-	-	5,000.00	-	-	-
350-02 Local Grants - County Sheriff	8,014.15	11,796.29	10,000.00	17,785.94	10,000.00	10,000.00	10,000.00
351-01 Intergovernment Payment	-	-	-	42,544.44	-	-	-
353-01 In Lieu Tax-1957 & Prior	764.42	764.42	600.00	764.42	600.00	600.00	600.00
353-02 In Lieu Tax-5% Gross	44,191.04	46,006.80	42,000.00	60,621.24	42,000.00	42,000.00	42,000.00
353-05 In Lieu Tax-Game & Parks	-	-	-	-	-	-	-
Other Intergovernment Revenue Total	52,969.61	58,567.51	52,600.00	116,716.04	52,600.00	52,600.00	52,600.00
<b>COUNTY TREASURERS</b>							
360-01 Drivers License Fees	8,764.00	9,059.59	8,000.00	5,180.00	8,000.00	8,000.00	8,000.00
360-02 Motor Vehicle Registration-Fees	149,436.57	188,515.49	140,000.00	192,682.91	140,000.00	140,000.00	140,000.00
360-04 Redemption Fees	2,598.00	2,244.00	2,000.00	1,804.00	2,000.00	2,000.00	2,000.00
360-05 Distress Warrant Fees	70.00	50.00	100.00	78.00	100.00	100.00	100.00
360-06 Tax Sale Fees	4,485.00	3,455.00	3,500.00	2,820.00	3,500.00	3,500.00	3,500.00
360-07 Advertising Fees	935.00	770.00	1,250.00	710.00	1,250.00	1,250.00	1,250.00
360-10 Snowmobile Registration Fees	-	-	-	-	-	-	-
360-11 Treas Boat Fee	-	-	-	-	-	-	-
360-18 Title Fees County	-	-	-	-	-	-	-
360-35 Treasurer Bad Check Fee	100.00	295.00	150.00	285.00	150.00	150.00	150.00
361-01 Homestead Exemption Commission	16,622.52	17,383.16	13,000.00	20,115.93	13,000.00	13,000.00	13,000.00
361-02 Tax Credit Commission	48,661.90	52,096.98	-	59,413.12	-	-	-
361-03 Sales Tax Commission	15,458.28	22,567.24	15,000.00	26,732.06	15,000.00	15,000.00	15,000.00
361-06 Franchise Fee	5,230.75	5,305.29	5,000.00	7,255.57	5,000.00	5,000.00	5,000.00
361-07 Boat Sales Tax Commission	-	-	-	-	-	-	-
361-08 Motor Vehicle Fee Commission	45,778.57	48,356.17	40,000.00	50,643.92	40,000.00	40,000.00	40,000.00
361-09 Property Tax Relief Commission	-	-	-	-	-	-	-
361-11 Property Tax Relief Commission	-	-	-	-	-	-	-
363-01 Property Tax Commission	586,628.32	610,974.12	525,000.00	622,882.24	525,000.00	525,000.00	525,000.00
363-02 Special Assessment Tax Comm	374.59	378.85	-	150.40	-	-	-
363-04 Special Assess Comm- SID	-	-	-	-	-	-	-
363-07 Motor Vehicle Tax Commission	-	-	-	-	-	-	-
363-01 Misc Fees - Searches/copies	313.00	180.25	500.00	208.25	500.00	500.00	500.00
County Treasurer Total	885,454.50	961,611.03	753,500.00	990,761.40	753,500.00	753,500.00	753,500.00
<b>COUNTY CLERK FEES</b>							
371-01 Filing and Recording Fees	-	-	50.00	-	50.00	50.00	50.00
371-03 Miscellaneous Fees	5,347.07	6,095.39	4,000.00	4,772.66	4,000.00	4,000.00	4,000.00
371-04 Adv Fees - Liquor Licenses	299.03	551.48	200.00	521.15	200.00	200.00	200.00
371-05 Marriage Licenses	-	3,503.00	2,000.00	4,885.00	2,000.00	2,000.00	2,000.00
371-06 Filing Fee - Political Candidate	7,308.62	-	-	1,680.00	-	-	-
County Clerk Fees Total	12,954.72	10,149.87	6,250.00	11,938.81	6,250.00	6,250.00	6,250.00

No assurance is provided on these financial statements.

**100 General Fund Revenues - Adopted 9.24.24**

	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Officials Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
<b>County Assessor</b>							
Sales Subscriptions	-	-	-	-	-	-	-
County Assessor Total	-	-	-	-	-	-	-
<b>CLERK OF THE DISTRICT COURT</b>							
Filing and Recording Fees	29,990.67	20,451.95	20,000.00	22,260.60	20,000.00	20,000.00	20,000.00
Court Cost Refunds	2,186.50	500.00	500.00	1,200.00	500.00	500.00	500.00
Miscellaneous Fees	-	-	-	-	-	-	-
Ball Bond Costs - 10%	-	-	-	-	-	-	-
Work Release Program	-	-	-	-	-	-	-
Passport Fees	6,930.00	5,495.00	6,000.00	2,975.00	6,000.00	6,000.00	6,000.00
Clerk of the District Court Total	39,107.17	26,446.95	26,500.00	26,435.60	26,500.00	26,500.00	26,500.00
<b>COUNTY COURT SYSTEM</b>							
County Court Cost Refunds	6,497.39	7,710.01	7,000.00	12,641.30	7,000.00	7,000.00	7,000.00
Miscellaneous Revenue	-	-	-	-	-	-	-
County Judge Work Release	-	-	-	-	-	-	-
County Court System Total	6,497.39	7,710.01	7,000.00	12,641.30	7,000.00	7,000.00	7,000.00
<b>ELECTION COMMISSIONER</b>							
Voter Registration Lists	172.00	120.00	150.00	144.96	150.00	150.00	150.00
Election Costs Recovered	6,317.39	33,290.71	6,000.00	9,343.68	6,000.00	6,000.00	6,000.00
Election Costs Recovered - Other	24,233.22	-	20,000.00	-	20,000.00	20,000.00	20,000.00
Voter Certifications	3.00	15.00	-	12.90	-	-	-
Election Commissioner Total	30,725.61	33,425.71	26,150.00	9,500.62	26,150.00	26,150.00	26,150.00
<b>REGISTER OF DEEDS</b>							
Filing and Recording Fees	167,988.50	112,675.50	150,000.00	96,773.50	150,000.00	150,000.00	150,000.00
Documentary Stamps	134,620.54	120,981.89	50,000.00	107,422.75	50,000.00	50,000.00	50,000.00
Miscellaneous Fees	-	-	-	-	-	-	-
Register of Deeds Total	302,609.04	233,657.39	200,000.00	204,196.25	200,000.00	200,000.00	200,000.00
<b>COUNTY SHERIFF</b>							
Services Fees	16,432.00	12,659.00	15,000.00	16,732.60	15,000.00	15,000.00	15,000.00
Mileage and Costs Refund	17,956.41	19,286.57	20,000.00	23,854.42	20,000.00	20,000.00	20,000.00
Law Enforcement Services	-	-	-	-	-	-	-
Reimbursement - County/ City Prisoners	2,104,995.57	1,675,619.22	1,000,000.00	1,135,470.80	1,000,000.00	1,000,000.00	1,000,000.00
Reimbursement - Federal	427,162.51	749,966.38	500,000.00	1,113,388.09	500,000.00	500,000.00	500,000.00
Reimbursement - (Dodge Co. Corr. Facility - Inlandeal)	9,193.64	5,740.46	5,000.00	7,380.58	5,000.00	5,000.00	5,000.00
Motor Vehicle Inspection Fees	15,560.00	16,345.00	14,000.00	15,550.00	14,000.00	14,000.00	14,000.00
Handgun Application Fee	1,940.00	2,080.00	2,000.00	2,275.00	2,000.00	2,000.00	2,000.00

No assurance is provided on these financial statements.

**100 General Fund Revenues - Adopted 9/24/24**

	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Officials Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
395-14 Finger Print Charge	-	-	-	303.00	-	-	-
395-15 Miscellaneous Revenue	3,231.97	265.33	1,000.00	154.59	1,000.00	1,000.00	1,000.00
395-17 House Arrest Fees	-	-	-	-	-	-	-
395-19 Reimbursement Extra Money Per Audit	-	-	-	-	-	-	-
395-20 Work Release Program	26.00	-	-	-	-	-	-
395-22 Inmate Reimbursement of Medical	-	-	-	-	-	-	-
County Sheriff Total	2,595,468.10	2,481,941.96	1,557,000.00	2,315,119.08	1,557,000.00	1,557,000.00	1,557,000.00
<b>COUNTY ATTORNEY</b>							
396-01 Co. Atty. (check collection)	650.12	160.78	500.00	100.00	500.00	500.00	500.00
396-04 Misc Costs Refunds	-	-	-	-	-	-	-
396-05 Attorney Fees Tax Foreclosures	-	-	-	-	-	-	-
County Attorney Total	650.12	160.78	500.00	100.00	500.00	500.00	500.00
<b>OTHER FEES AND MISC REVENUE</b>							
406-01 Vending Machines	-	-	-	-	-	-	-
410-01 Surveyor Services	-	-	-	-	-	-	-
450-02 Photo Copies	465.75	59.00	100.00	24.12	100.00	100.00	100.00
450-03 Postage	146.56	80.71	125.00	-	125.00	125.00	125.00
450-04 Telephone/Communications Reim (cell phones)	19,414.75	21,010.77	17,000.00	23,499.40	17,000.00	17,000.00	17,000.00
470-01 Telephone/Communication/Reim	-	-	-	-	-	-	-
470-03 Overhead Fees 25%	-	118.75	1,000.00	-	1,000.00	1,000.00	1,000.00
474-03 District Judge-cost reimbursements	-	-	-	41,589.21	-	-	-
480-01 Weed Spraying	-	-	-	-	-	-	-
510-01 Interest On Investments	70,131.31	413,827.91	80,000.00	1,108,691.66	250,000.00	250,000.00	250,000.00
530-01 Sale of Surplus Property - Equip	-	-	-	-	-	-	-
530-02 Sale of Property - Land & Bldg	-	-	-	-	-	-	-
530-03 Sale of Misc Property	-	-	-	-	-	-	-
531-01 Restitution and Settlements	626.18	15,158.64	-	38,455.64	-	-	-
531-02 Insurance Settlements	-	48,319.23	-	28,436.00	-	-	-
531-03 Insurance Dividend Refund	-	-	-	-	-	-	-
531-07 Insurance Premiums	-	80.64	-	-	-	-	-
532-01 Refund Prior Year Expenditure	1,000.00	-	-	75.00	-	-	-
532-03 Refunds - Misc.	(3,106.90)	5.25	-	-	-	-	-
532-06 Revenue Adjustment	-	-	5,000.00	-	5,000.00	5,000.00	5,000.00
532-08 Joint Public Budget Hearing Reim-LB644	-	-	-	-	-	-	-
533-01 One Time Revenue	-	-	-	-	-	-	-
534-01 Contributions and Donations	-	-	-	-	-	-	-
540-01 Miscellaneous Revenue	112,644.17	148,493.86	100,000.58	88,956.79	100,000.58	100,000.58	100,000.58
540-02 Miscellaneous Revenue - Restitutions	-	-	-	-	-	-	-
Other Fees and Misc Revenue Total	201,321.82	647,155.76	203,225.58	1,327,727.81	373,225.58	373,225.58	373,225.58

No assurance is provided on these financial statements.



**GENERAL FUND INDEX OF FUNCTIONS AND EXPENSES - Adopted 9.24.24**

FUNCTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	OFFICIAL'S Request	Board Proposed	Adopted
	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025
801 County Board	181,359.68	200,133.04	210,054.29	202,178.30	211,458.60	211,458.60	211,458.60
802 County Clerk	196,704.72	216,264.17	213,959.04	214,959.60	224,794.65	224,794.65	224,794.65
803 County Treasurer	310,496.30	356,871.87	369,780.31	351,344.95	401,355.08	401,355.08	401,355.08
805 Assessor/Registrar of Deeds	445,405.99	397,932.52	471,424.54	449,712.77	493,523.05	493,523.05	493,523.05
807 Election Commissioner	131,646.41	168,113.03	154,719.20	148,488.45	168,960.00	168,960.00	168,960.00
808 Planning & Zoning Adm	79,892.75	102,640.30	104,319.00	102,829.31	108,387.00	108,387.00	108,387.00
611 Administrative	85,099.67	92,416.40	189,100.75	145,020.73	207,750.00	207,750.00	207,750.00
613 Unemployment Compensation	584.00	584.00	20,000.00	2,868.08	20,000.00	20,000.00	20,000.00
617 Board of Equalization	5,221.43	12,549.07	12,100.00	4,184.98	12,100.00	12,100.00	12,100.00
621 Clerk of District Court	117,737.66	133,318.62	135,078.82	136,183.26	141,842.05	141,842.05	141,842.05
624 District Court Judge	57,926.99	65,093.48	69,638.00	67,485.41	72,186.00	72,186.00	72,186.00
625 Public Defender	261,238.81	264,113.34	289,562.00	283,476.01	307,394.14	307,394.14	307,394.14
631 IV-D Child Support Swc - Dist. Crt	4,552.20	3,267.82	6,150.00	4,595.42	6,150.00	6,150.00	6,150.00
645 Extension Office	72,233.36	122,355.30	122,460.00	119,776.20	128,000.00	128,000.00	128,000.00
645 County Sheriff	1,916,025.79	2,368,044.77	2,573,683.98	2,509,063.40	3,250,993.26	2,600,000.00	2,600,000.00
651 County Attorney	393,371.73	448,286.14	539,060.21	480,887.88	572,074.94	572,074.94	572,074.94
652 IV-D Child Support Swc - Co. Atty.	89,127.12	102,042.56	111,313.87	104,493.73	122,557.46	122,557.46	122,557.46
665 County Sheriff Grant	11,011.75	12,740.65	67,880.00	9,987.24	67,880.00	67,880.00	67,880.00
671 Building Security	2,575,729.48	2,824,736.89	3,017,573.00	3,050,965.12	3,482,701.00	3,474,701.00	3,474,701.00
699 County Surveyor	99,476.86	104,185.28	275,707.00	199,069.42	370,119.60	270,119.60	270,119.60
702 Medical Relief	112,948.46	124,872.14	123,513.83	124,863.32	128,434.97	128,434.97	128,434.97
801 Veterans Service	12,382.80	14,965.50	38,500.00	10,594.00	38,500.00	38,500.00	38,500.00
803 Institutions	47,694.64	64,902.74	55,004.00	54,533.22	57,293.00	57,293.00	57,293.00
822 Miscellaneous-General Operations	6,144.47	12,889.51	36,500.00	3,193.88	36,500.00	36,500.00	36,500.00
970 Interfund Transfers to other funds:	4,428,592.06	4,996,211.14	9,998,683.39	5,123,121.96	8,563,123.72	9,322,116.98	9,322,116.98
940 Public Safety Radio System Project Fund	-	500,000.00	1,000,000.00	1,000,000.00	1,500,000.00	1,500,000.00	1,500,000.00
942 Communications Tower	-	-	-	8,500.00	-	-	-
Public Works Fund:	-	-	-	-	-	-	-
1. Road	2,602,996.13	2,600,000.00	1,259,200.10	1,259,200.10	2,450,000.00	2,450,000.00	2,450,000.00
2. Road - allocation not transferred for 2017-2018	-	-	-	-	-	-	-
3. Building & Grounds	210,304.00	280,945.65	200,000.00	200,000.00	275,000.00	275,000.00	275,000.00
4. Noxious Weed	67,139.20	73,030.18	74,813.00	74,813.00	81,553.60	81,553.60	81,553.60
2200 County Transportation	-	16,286.25	49,250.00	49,250.00	59,250.00	59,250.00	59,250.00
2365 Diversion Program	98,877.65	100,059.31	83,898.00	110,562.19	110,000.00	110,000.00	110,000.00
2915 Emergence Mngt	31,785.99	28,341.25	35,234.67	35,234.67	35,000.00	35,000.00	35,000.00
4050 County Building	50,000.00	50,000.00	50,000.00	50,000.00	250,000.00	250,000.00	250,000.00
Total Interfund Transfers	3,061,102.97	3,628,662.54	2,752,395.77	2,787,559.96	4,760,803.60	4,760,803.60	4,760,803.60
Total Miscellaneous Budget	7,489,695.03	8,624,873.68	12,751,079.16	7,910,681.92	13,323,927.32	14,082,920.58	14,082,920.58
TOTAL	14,703,707.69	16,828,192.62	21,958,161.00	16,691,409.60	23,954,882.12	23,954,882.12	23,954,882.12
Cash Reserve (cash flow)	-	-	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00
Find Total	14,703,707.69	16,828,192.62	24,458,161.00	16,691,409.60	26,454,882.12	26,454,882.12	26,454,882.12

No assurance is provided on these financial statements.

**100 General Fund - County Board Expenditures**

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Officials Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>601-00 County Board</b>							
<b>Personal Services</b>							
1-0100 Officials Salary	180,207.70	197,576.40	203,503.69	198,947.07	204,908.00	204,908.00	204,908.00
1-0803 Insurance Premiums - County Share	-	-	-	-	-	-	-
1-0804 Group Life	-	-	-	-	-	-	-
1-0901 Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000 Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
Personal Services Total	180,207.70	197,576.40	203,503.69	198,947.07	204,908.00	204,908.00	204,908.00
<b>Operating Expenses</b>							
2-0100 Postage	-	-	-	-	-	-	-
2-1704 Mileage	-	830.00	1,000.00	1,034.43	1,000.00	1,000.00	1,000.00
2-1751 Dues, Sub, Reg & Etc	750.00	710.00	1,000.00	1,025.00	1,000.00	1,000.00	1,000.00
2-1760 Convention Exp-Lodging & Meals	344.85	879.65	4,000.00	1,094.55	4,000.00	4,000.00	4,000.00
2-2500 Contractual Services - Board Assistant	-	-	-	-	-	-	-
2-9900 Miscellaneous	-	-	-	-	-	-	-
Operating Expenses Total	1,094.85	2,419.65	6,000.00	3,153.98	6,000.00	6,000.00	6,000.00
<b>Supplies and Materials</b>							
3-0101 Office Supplies	57.13	136.99	550.60	77.25	550.60	550.60	550.60
Supplies and Materials Total	57.13	136.99	550.60	77.25	550.60	550.60	550.60
<b>Capital Outlay</b>							
5-0500 Office Equipment	-	-	-	-	-	-	-
5-0505 Office Furniture	-	-	-	-	-	-	-
Capital Outlay Total	-	-	-	-	-	-	-
<b>Transfers</b>							
7-0200 Transfer of funds from General Misc.	-	-	-	-	-	-	-
Transfer Expenditures	-	-	-	-	-	-	-
Total Expenditures	181,359.88	200,133.04	210,054.29	202,178.30	211,458.60	211,458.60	211,458.60

No assurance is provided on these financial statements.

**100 General Fund - County Clerk Expenditures**

		Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Officials Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
602-00	County Clerk							
	Personal Services							
1-0100	Official's Salary	64,394.00	71,443.82	73,587.44	73,587.42	75,795.05	75,795.05	75,795.05
1-0201	Chief Deputy's Salary	-	-	-	-	-	-	-
1-0301	Administrative Assistant	58,418.13	64,369.08	66,102.40	68,777.05	71,489.60	71,489.60	71,489.60
1-0305	Clerical Salary	71,166.14	73,356.40	71,219.20	68,387.01	75,660.00	75,660.00	75,660.00
1-0500	Comp/Overtime Pay	1,326.36	4,224.32	1,000.00	2,175.33	-	-	-
1-0803	Insurance Premiums - County Share	-	-	-	-	-	-	-
1-0804	Group Life	-	-	-	-	-	-	-
1-0901	Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000	Soc Sec County Share (O.A.S.)	-	-	-	-	-	-	-
1-1400	Misc Personal Services	-	-	-	-	-	-	-
	Personal Services Total	195,304.63	213,393.62	211,909.04	212,926.81	222,944.65	222,944.65	222,944.65
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-1210	Office Equipment Repair	-	-	100.00	-	100.00	100.00	100.00
2-1704	Mileage	208.51	206.98	200.00	250.71	100.00	100.00	100.00
2-1751	Dues, Sub, Reg & Etc	-	512.18	500.00	395.00	400.00	400.00	400.00
2-1760	Convention Exp-Lodging & Meals	-	613.41	500.00	400.41	500.00	500.00	500.00
2-9900	Miscellaneous	-	-	-	-	-	-	-
	Operating Expenses Total	208.51	1,332.57	1,300.00	1,046.12	1,100.00	1,100.00	1,100.00
	Supplies and Materials							
3-0101	Office Supplies	1,191.58	1,537.98	750.00	986.67	750.00	750.00	750.00
	Supplies and Materials Total	1,191.58	1,537.98	750.00	986.67	750.00	750.00	750.00
	Capital Outlay							
5-0500	Office Equipment	-	-	-	-	-	-	-
5-1309	Data Processing Software	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	-	-	-	-	-
	Transfers							
7-0200	Transfer of funds from General Misc.	-	-	-	-	-	-	-
	Transfer Expenditures	-	-	-	-	-	-	-
	Total Expenditures	196,704.72	216,264.17	213,959.04	214,959.60	224,794.65	224,794.65	224,794.65

No assurance is provided on these financial statements.



**100 General Fund - County Treasurer Expenditures**

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Officials Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>603-00 County Treasurer</b>							
<b>Personal Services</b>							
1-0100 Official's Salary	64,394.00	71,443.82	73,587.44	73,587.42	75,795.20	75,795.20	75,795.20
1-0201 Chief Deputy's Salary	50,038.87	57,007.16	57,263.14	57,820.35	59,406.28	59,406.28	59,406.28
1-0305 Clerical Salary	187,000.40	217,104.64	227,929.73	210,044.14	255,153.60	255,153.60	255,153.60
1-0405 Clerical P/T Salary	-	-	-	-	-	-	-
1-0500 Comp/ Overtime Pay	1,761.39	1,789.96	-	953.38	-	-	-
1-0600 Vacation Pay	-	-	-	-	-	-	-
1-0700 Sick Pay	-	-	-	-	-	-	-
1-0803 Insurance Premiums - County Share	-	-	-	-	-	-	-
1-0804 Group Life	-	-	-	-	-	-	-
1-0901 Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000 Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
<b>Personal Services Total</b>	<b>303,194.46</b>	<b>347,345.58</b>	<b>358,780.31</b>	<b>342,405.29</b>	<b>390,355.08</b>	<b>390,355.08</b>	<b>390,355.08</b>
<b>Operating Expenses</b>							
2-0100 Postage	-	-	-	-	-	-	-
2-1210 Office Equipment Repair	-	-	-	-	-	-	-
2-1704 Mileage	561.84	1,120.02	1,500.00	520.51	1,500.00	1,500.00	1,500.00
2-1710 Obsolete	-	359.85	-	-	-	-	-
2-1751 Dues, Subs, Reg & Training	1,064.55	596.18	2,000.00	1,094.03	2,000.00	2,000.00	2,000.00
2-1760 Convention Exp- Lodging & Meals	872.00	869.82	1,000.00	680.85	1,000.00	1,000.00	1,000.00
2-9900 Miscellaneous	-	1,000.00	1,500.00	1,374.80	1,500.00	1,500.00	1,500.00
<b>Operating Expenses Total</b>	<b>2,498.39</b>	<b>3,945.87</b>	<b>6,000.00</b>	<b>3,670.19</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>
<b>Supplies and Materials</b>							
3-0101 Office Supplies	4,803.45	5,580.42	5,000.00	5,269.47	5,000.00	5,000.00	5,000.00
<b>Supplies and Materials Total</b>	<b>4,803.45</b>	<b>5,580.42</b>	<b>5,000.00</b>	<b>5,269.47</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>
<b>Capital Outlay</b>							
5-0500 Office Equipment	-	-	-	-	-	-	-
<b>Capital Outlay Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers</b>							
7-0200 Transfer of funds from General Misc.	-	-	-	-	-	-	-
<b>Transfer Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>310,496.30</b>	<b>356,871.87</b>	<b>369,780.31</b>	<b>351,344.95</b>	<b>401,355.08</b>	<b>401,355.08</b>	<b>401,355.08</b>

No assurance is provided on these financial statements.

**100 General Fund - County Assessor/Register of Deeds Expenditures**

	605-00	County Assessor/Register of Deeds	Actual Expense		Budgeted Expense		Actual Expense		Officials Request		Board Proposed		Adopted	
			2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025				
			<1>	<2>	<3>	<4>	<5>	<6>	<7>					
		<b>Personal Services</b>												
	1-0100	Official's Salary	64,394.00	71,443.82	73,587.44	73,587.42	75,795.05	75,795.05	75,795.05	75,795.05	75,795.05	75,795.05	75,795.05	
	1-0201	Chief Deputy's Salary	50,452.80	57,553.53	59,280.13	58,236.09	60,092.00	60,092.00	60,092.00	60,092.00	60,092.00	60,092.00	60,092.00	
	1-0305	Assessment/Clerical Clerks	160,083.96	194,651.38	200,786.47	203,333.19	215,302.00	215,302.00	215,302.00	215,302.00	215,302.00	215,302.00	215,302.00	
	1-0310	Lead Appraiser	-	-	56,859.30	-	56,847.00	56,847.00	56,847.00	56,847.00	56,847.00	56,847.00	56,847.00	
	1-0312	Assistant Appraiser	47,194.90	55,009.89	56,660.20	108,083.55	61,235.00	61,235.00	61,235.00	61,235.00	61,235.00	61,235.00	61,235.00	
	1-0405	Clerical P/T Salary	-	-	-	-	-	-	-	-	-	-	-	
	1-0500	Comp/Overtime Pay	49.24	-	-	357.40	-	-	-	-	-	-	-	
	1-0803	Insurance Premiums - County Share	-	-	-	-	-	-	-	-	-	-	-	
	1-0804	Group Life	-	-	-	-	-	-	-	-	-	-	-	
	1-0901	Regular (County Share) Ret	-	-	-	-	-	-	-	-	-	-	-	
	1-1000	Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-	-	-	-	-	
		Personal Services Total	322,174.90	378,658.62	447,172.54	443,597.65	469,271.05	469,271.05	469,271.05	469,271.05	469,271.05	469,271.05	469,271.05	
		<b>Operating Expenses</b>												
	2-0100	Postage	-	-	-	-	-	-	-	-	-	-	-	
	2-1210	Office Equipment Repair	-	-	-	-	-	-	-	-	-	-	-	
	2-1610	Car Repair	-	308.89	3,000.00	326.37	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
	2-1704	Mileage	251.98	954.46	1,500.00	805.75	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
	2-1751	Dues, Subs, Reg & Training	998.58	1,121.58	7,152.00	1,380.59	7,152.00	7,152.00	7,152.00	7,152.00	7,152.00	7,152.00	7,152.00	
	2-1760	Convention Exp-Lodging & Meals	1,832.55	1,418.22	2,300.00	1,609.35	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00	
	2-1811	Car Wash Service	18.00	12.00	50.00	30.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	
	2-2500	Contractual Services (Standard Appraisal)	116,270.00	11,370.00	-	-	-	-	-	-	-	-	-	
	2-2511	Contractual Services (GIS)	-	-	-	-	-	-	-	-	-	-	-	
	2-9900	Miscellaneous	3.75	-	-	-	-	-	-	-	-	-	-	
	2-9901	Miscellaneous (Establishment of Petty Cash)	-	-	-	-	-	-	-	-	-	-	-	
		Operating Expenses Total	119,374.86	15,185.15	14,002.00	4,152.06	14,002.00	14,002.00	14,002.00	14,002.00	14,002.00	14,002.00	14,002.00	
		<b>Supplies and Materials</b>												
	3-0101	Office Supplies	2,055.98	1,048.07	5,800.00	504.17	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00	5,800.00	
	3-0209	Fuel - Autos	1,621.99	2,034.89	2,500.00	1,294.67	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
	3-0210	Grease & Oil	128.26	125.65	450.00	-	450.00	450.00	450.00	450.00	450.00	450.00	450.00	
	3-0211	Tires & Tire Repair	50.00	880.14	1,500.00	164.22	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
		Supplies and Materials Total	3,856.23	4,088.75	10,250.00	1,963.06	10,250.00	10,250.00	10,250.00	10,250.00	10,250.00	10,250.00	10,250.00	
		<b>Capital Outlay</b>												
	5-0301	Cars	-	-	-	-	-	-	-	-	-	-	-	
	5-0500	Office Equipment	-	-	-	-	-	-	-	-	-	-	-	
		Capital Outlay Total	-	-	-	-	-	-	-	-	-	-	-	

No assurance is provided on these financial statements.

**100 General Fund - County Assessor/Register of Deeds Expenditures**

605-00	County Assessor (continued)	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Official's Request 2024-2025 <5>	Board Proposed 2024-2025 <8>	Adopted 2024-2025 <7>
	<b>Transfers</b>							
7-0200	Transfer of funds from General Misc.	-	-	-	-	-	-	-
	Transfer Total	-	-	-	-	-	-	-
	Total Expenditures	445,405.99	397,932.52	471,424.54	449,712.77	493,523.05	493,523.05	493,523.05

No assurance is provided on these financial statements.

**100 General Fund - Election Commissioner Expenditures**

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Officials Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>607-00 Election Commissioner</b>							
<b>Personal Services</b>							
1-0100 Official's Salary	5,062.00	5,781.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
1-0305 Clerical Salary	61,950.64	79,251.92	71,219.20	70,793.85	75,660.00	75,660.00	75,660.00
1-0400 Part-time Help	-	-	-	-	-	-	-
1-0409 Election P/T Salary	11,819.50	14,496.38	16,000.00	17,563.95	17,700.00	17,700.00	17,700.00
1-0500 Comp/Overtime Pay	665.75	1,014.06	2,000.00	326.81	1,000.00	1,000.00	1,000.00
1-0803 Insurance Premiums - County Share	-	-	-	-	-	-	-
1-0804 Group Life	-	-	-	-	-	-	-
1-0901 Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000 Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
<b>Personal Services Total</b>	<b>79,497.89</b>	<b>100,543.36</b>	<b>95,719.20</b>	<b>95,184.61</b>	<b>100,860.00</b>	<b>100,860.00</b>	<b>100,860.00</b>
<b>Operating Expenses</b>							
2-0100 Postage	-	-	-	-	-	-	-
2-1012 Printing and Publishing	23,570.89	24,063.86	20,000.00	27,181.05	30,000.00	30,000.00	30,000.00
2-1704 Mileage	1,393.98	1,580.01	1,000.00	1,647.02	1,500.00	1,500.00	1,500.00
2-1709 Administrative Mileage	527.98	200.07	250.00	207.64	250.00	250.00	250.00
2-1750 Poll Workers Training	2,934.00	2,987.10	3,000.00	2,256.00	3,000.00	3,000.00	3,000.00
2-1751 Dues, Subs, Regs, Training	404.18	363.59	500.00	583.59	600.00	600.00	600.00
2-1760 Convention Exp - Lodging & Meals	1,025.81	499.80	500.00	1,566.35	1,500.00	1,500.00	1,500.00
2-2502 Professional Election programming	-	-	-	-	-	-	-
2-2511 GIS Subs - Clerk Tab	2,812.50	-	-	-	-	-	-
2-9900 Miscellaneous	-	-	1,000.00	171.28	1,500.00	1,500.00	1,500.00
<b>Operating Expenses Total</b>	<b>32,669.34</b>	<b>29,694.43</b>	<b>26,250.00</b>	<b>33,612.93</b>	<b>38,350.00</b>	<b>38,350.00</b>	<b>38,350.00</b>
<b>Supplies and Materials</b>							
3-0101 Office Supplies/Election Supply	5,303.26	7,972.85	10,000.00	1,485.07	7,000.00	7,000.00	7,000.00
3-0113 Voting Supplies	-	-	1,000.00	-	1,000.00	1,000.00	1,000.00
3-0128 Computers Supplies & Repair	3,228.43	2,520.00	250.00	-	250.00	250.00	250.00
<b>Supplies and Materials Total</b>	<b>8,531.69</b>	<b>10,492.85</b>	<b>11,250.00</b>	<b>1,485.07</b>	<b>8,250.00</b>	<b>8,250.00</b>	<b>8,250.00</b>
<b>Equipment Rental</b>							
4-0500 Facilities Rent-Polling Places	635.00	635.00	1,500.00	565.00	1,500.00	1,500.00	1,500.00
<b>Equipment Rental Total</b>	<b>635.00</b>	<b>635.00</b>	<b>1,500.00</b>	<b>565.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>Capital Outlay</b>							
5-0315 Comp Equip & Programming	10,312.49	25,947.41	20,000.00	17,630.84	20,000.00	20,000.00	20,000.00
5-0500 Office Equipment	-	799.98	-	-	-	-	-
5-0502 Data Processing equipment	-	-	-	-	-	-	-
5-0900 Voting Equipment	-	-	-	-	-	-	-
<b>Capital Outlay Total</b>	<b>10,312.49</b>	<b>26,747.39</b>	<b>20,000.00</b>	<b>17,630.84</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>

No assurance is provided on these financial statements.



**100 General Fund - Planning & Zoning Expenditures**

		Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Officials Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>608-00</b>	<b>Planning &amp; Zoning Adm</b>							
	<b>Personal Services</b>							
1-0100	Official's Salary	51,723.12	58,918.15	60,886.00	59,573.00	61,360.00	61,360.00	61,360.00
1-0305	Clerical salary	21,169.08	35,907.30	36,833.00	37,243.94	40,227.00	40,227.00	40,227.00
1-0405	Clerical P/T Salary	-	-	-	-	-	-	-
1-0500	Comp/Overtime Pay	417.72	311.19	-	381.76	-	-	-
1-0600	Vacation Pay	-	-	-	-	-	-	-
1-0700	Sick Pay	-	-	-	-	-	-	-
1-0803	Insurance Premiums - County Share	-	-	-	-	-	-	-
1-0804	Group Life	-	-	-	-	-	-	-
1-0901	Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000	Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
	<b>Personal Services Total</b>	<b>73,309.92</b>	<b>95,136.64</b>	<b>97,519.00</b>	<b>97,178.70</b>	<b>101,587.00</b>	<b>101,587.00</b>	<b>101,587.00</b>
	<b>Operating Expenses</b>							
2-0100	Postage	-	-	-	-	-	-	-
2-1012	Printing & Publishing	-	73.85	350.00	-	350.00	350.00	350.00
2-1610	Car Repair	39.28	-	300.00	-	300.00	300.00	300.00
2-1700	Trvl Exp- Appeals Board Members	292.80	202.32	300.00	316.05	300.00	300.00	300.00
2-1704	Mileage	2,775.42	2,871.28	2,000.00	-	2,000.00	2,000.00	2,000.00
2-1708	Travel Expense-Board Members	2,071.84	2,336.48	2,200.00	3,041.24	2,200.00	2,200.00	2,200.00
2-1751	Dues, Subs, Reg, & Training	323.03	852.25	400.00	1,030.52	400.00	400.00	400.00
2-1760	Convention/Workshop Exp	678.54	249.90	350.00	731.45	350.00	350.00	350.00
2-2515	Special fees - Grant	-	-	200.00	50.00	200.00	200.00	200.00
2-8000	Misc Refund (Zoning Permit Fees)	-	593.50	-	-	-	-	-
2-9900	Miscellaneous	-	-	-	-	-	-	-
	<b>Operating Expenses Total</b>	<b>6,180.91</b>	<b>7,179.58</b>	<b>6,100.00</b>	<b>5,169.26</b>	<b>6,100.00</b>	<b>6,100.00</b>	<b>6,180.00</b>
	<b>Supplies and Materials</b>							
3-0101	Office Supplies	401.92	324.08	700.00	481.35	700.00	700.00	700.00
	<b>Supplies and Materials Total</b>	<b>401.92</b>	<b>324.08</b>	<b>700.00</b>	<b>481.35</b>	<b>700.00</b>	<b>700.00</b>	<b>700.00</b>
	<b>Capital Outlay</b>							
5-1300	Special Fees	-	-	-	-	-	-	-
	<b>Capital Outlay Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

No assurance is provided on these financial statements.



**100 General Fund - Administrative Expenditures**

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Officials Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>611-00 Administrative Division</b>							
<b>Personal Services</b>							
1-0100 Official's Salary	-	-	-	-	-	-	-
1-0301 Administrative	-	-	91,350.75	93,125.00	100,000.00	100,000.00	100,000.00
1-0302 IT Administrative	82,746.95	92,101.35	55,000.00	50,769.24	65,000.00	65,000.00	65,000.00
1-0401 Administrative - Part-time	-	-	-	-	-	-	-
1-0803 Insurance Premiums - County Share	-	-	-	-	-	-	-
1-0804 Group Life	-	-	-	-	-	-	-
1-0901 Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000 Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
<b>Personal Services Total</b>	<b>82,746.95</b>	<b>92,101.35</b>	<b>146,350.75</b>	<b>143,894.24</b>	<b>165,000.00</b>	<b>165,000.00</b>	<b>165,000.00</b>
<b>Operating Expenses</b>							
2-0100 Postage	-	-	-	-	-	-	-
2-1704 Mileage	-	-	500.00	327.42	500.00	500.00	500.00
2-1751 Dues, Subs, Reg, & Training	581.91	-	500.00	-	500.00	500.00	500.00
2-1760 Convention/Workshop Exp	-	29.79	250.00	-	250.00	250.00	250.00
2-2500 Contractual Services	-	-	-	-	-	-	-
2-9900 Miscellaneous	-	-	1,000.00	-	1,000.00	1,000.00	1,000.00
<b>Operating Expenses Total</b>	<b>581.91</b>	<b>29.79</b>	<b>2,250.00</b>	<b>327.42</b>	<b>2,250.00</b>	<b>2,250.00</b>	<b>2,250.00</b>
<b>Supplies and Materials</b>							
3-0101 Office Supplies	303.05	231.28	500.00	409.80	500.00	500.00	500.00
<b>Supplies and Materials Total</b>	<b>303.05</b>	<b>231.28</b>	<b>500.00</b>	<b>409.80</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>
<b>Capital Outlay</b>							
5-0502 Data Processing Equipment (Corrections)	1,467.76	53.98	40,000.00	399.27	40,000.00	40,000.00	40,000.00
<b>Capital Outlay Total</b>	<b>1,467.76</b>	<b>53.98</b>	<b>40,000.00</b>	<b>399.27</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>40,000.00</b>
<b>Total Expenditures</b>	<b>85,099.67</b>	<b>92,416.40</b>	<b>189,100.75</b>	<b>145,020.73</b>	<b>207,750.00</b>	<b>207,750.00</b>	<b>207,750.00</b>

No assurance is provided on these financial statements.



**100 General Fund - Unemployment Compensation Expenditures**

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Officials Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>613-00</b>	<b>Unemployment Compensation</b>						
	<b>Operating Expenses</b>						
2-2500	Consultant P/T	584.00	584.00	584.00	1,000.00	1,000.00	1,000.00
2-9000	Unemployment Pymt-County	-	-	19,000.00	2,284.08	19,000.00	19,000.00
	Operating Expenses Total	584.00	584.00	20,000.00	2,868.08	20,000.00	20,000.00
	<b>Transfers</b>						
7-0200	Transfer of funds from General Misc.	-	-	-	-	-	-
	Transfer Total	-	-	-	-	-	-
	Total Expenditures	584.00	584.00	20,000.00	2,868.08	20,000.00	20,000.00

No assurance is provided on these financial statements.

**100 General Fund - County Board Appraiser/Equalization Expenditures**

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Officials' Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>617-00 County Board Appraiser/Equalization</b>							
Personal Services							
Part-Time Clerical	-	1,275.83	1,000.00	-	1,000.00	1,000.00	1,000.00
Personal Services Total	-	1,275.83	1,000.00	-	1,000.00	1,000.00	1,000.00
Operating Expenses							
Postage	-	-	-	-	-	-	-
Appraisers Fees/Referees	5,110.00	11,174.75	11,000.00	4,125.00	11,000.00	11,000.00	11,000.00
Miscellaneous	-	-	-	-	-	-	-
Operating Expenses Total	5,110.00	11,174.75	11,000.00	4,125.00	11,000.00	11,000.00	11,000.00
Supplies and Materials							
Office Supplies	111.43	98.49	100.00	59.98	100.00	100.00	100.00
Supplies and Materials Total	111.43	98.49	100.00	59.98	100.00	100.00	100.00
Equipment Rental							
Communication Equipment Rental	-	-	-	-	-	-	-
Equipment Rental Total	-	-	-	-	-	-	-
Transfers							
Transfer of funds from General Misc.	-	-	-	-	-	-	-
Transfer Total	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,221.43</b>	<b>12,549.07</b>	<b>12,100.00</b>	<b>4,184.98</b>	<b>12,100.00</b>	<b>12,100.00</b>	<b>12,100.00</b>

No assurance is provided on these financial statements.

**100 General Fund - Clerk of District Court Expenditures**

	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Officials Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
<b>621-00 Clerk of Dist. Court</b>							
<b>Personal Services</b>							
1-0100 Official's Salary	64,489.00	71,443.82	73,587.44	73,687.42	75,795.05	75,795.05	75,795.05
1-0201 Chief Deputy's Salary	52,668.99	60,024.62	59,441.38	61,937.47	63,997.00	63,997.00	63,997.00
1-0305 Clerical Salary	-	-	-	-	-	-	-
1-0500 Comp/Overtime pay	-	-	-	93.53	-	-	-
1-0600 Vacation Pay	-	-	-	-	-	-	-
1-0700 Sick Pay	-	-	-	-	-	-	-
1-0803 Insurance Premiums - County Share	-	-	-	-	-	-	-
1-0804 Group Life	-	-	-	-	-	-	-
1-0901 Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000 Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
<b>Personal Services Total</b>	<b>117,157.99</b>	<b>131,468.44</b>	<b>133,028.82</b>	<b>135,618.42</b>	<b>139,792.05</b>	<b>139,792.05</b>	<b>139,792.05</b>
<b>Operating Expenses</b>							
2-0100 Postage	-	-	-	-	-	-	-
2-1702 Lodging	-	-	-	-	-	-	-
2-1704 Mileage	236.72	397.31	500.00	173.00	500.00	500.00	500.00
2-1751 Dues, Subs, Reg & Training	50.00	115.00	150.00	40.00	150.00	150.00	150.00
2-1760 Convention Exp-Lodging & Meals	-	337.90	400.00	-	400.00	400.00	400.00
2-9050 Misc Court Expense	-	-	-	-	-	-	-
2-9900 Miscellaneous	-	-	-	-	-	-	-
<b>Operating Expenses Total</b>	<b>285.72</b>	<b>850.21</b>	<b>1,050.00</b>	<b>213.00</b>	<b>1,050.00</b>	<b>1,050.00</b>	<b>1,050.00</b>
<b>Supplies and Materials</b>							
3-0101 Office Supplies	293.95	999.97	1,000.00	351.84	1,000.00	1,000.00	1,000.00
<b>Supplies and Materials Total</b>	<b>293.95</b>	<b>999.97</b>	<b>1,000.00</b>	<b>351.84</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>Capital Outlay</b>							
5-0500 Office Equipment	-	-	-	-	-	-	-
<b>Capital Outlay Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers</b>							
7-0200 Transfer of funds from General Misc.	-	-	-	-	-	-	-
<b>Transfer Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>117,737.66</b>	<b>133,318.62</b>	<b>135,078.82</b>	<b>136,183.26</b>	<b>141,842.05</b>	<b>141,842.05</b>	<b>141,842.05</b>

No assurance is provided on these financial statements.

**100 General Fund - District Court Judge Expenditures**

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Officials Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>624-00 District Court Judge</b>							
<b>Personal Services</b>							
1-0313 Bailiff	56,672.88	64,211.19	63,688.00	64,925.00	66,236.00	66,236.00	66,236.00
1-0500 Comp/Overtime Pay	-	-	-	-	-	-	-
1-0804 Group Life	-	-	-	-	-	-	-
1-0901 Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000 Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
<b>Personal Services Total</b>	<b>56,672.88</b>	<b>64,211.19</b>	<b>63,688.00</b>	<b>64,925.00</b>	<b>66,236.00</b>	<b>66,236.00</b>	<b>66,236.00</b>
<b>Operating Expenses</b>							
2-1210 Office Equip Repair	-	-	-	-	-	-	-
2-1704 Mileage	-	81.38	200.00	6.43	200.00	200.00	200.00
2-1710 Convention Exp-Lodging & Meals	-	25.15	3,000.00	616.09	3,000.00	3,000.00	3,000.00
2-1751 Dues, Subs, Reg, Etc	607.89	469.99	1,000.00	558.40	1,000.00	1,000.00	1,000.00
2-2500 Contractural Services	-	-	-	-	-	-	-
2-9900 Miscellaneous	-	-	-	-	-	-	-
<b>Operating Expenses Total</b>	<b>607.89</b>	<b>576.52</b>	<b>4,200.00</b>	<b>1,180.92</b>	<b>4,200.00</b>	<b>4,200.00</b>	<b>4,200.00</b>
<b>Supplies and Materials</b>							
3-0101 Office Supplies	515.83	193.75	1,500.00	1,100.49	1,500.00	1,500.00	1,500.00
<b>Supplies and Materials Total</b>	<b>515.83</b>	<b>193.75</b>	<b>1,500.00</b>	<b>1,100.49</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>Capital Outlay</b>							
5-0500 Office Equipment	129.99	112.02	250.00	250.00	250.00	250.00	250.00
5-0505 Office Furniture	-	-	-	-	-	-	-
<b>Capital Outlay Total</b>	<b>129.99</b>	<b>112.02</b>	<b>250.00</b>	<b>250.00</b>	<b>250.00</b>	<b>250.00</b>	<b>250.00</b>
<b>Transfers</b>							
7-0200 Transfer of funds from General Misc.	-	-	-	-	-	-	-
<b>Transfer Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>57,926.59</b>	<b>65,093.48</b>	<b>69,638.00</b>	<b>67,456.41</b>	<b>72,186.00</b>	<b>72,186.00</b>	<b>72,186.00</b>

No assurance is provided on these financial statements.

**100 General Fund - Public Defender Expenditures**

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Official's Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>625-00 Public Defender</b>							
<b>Personal Services</b>							
1-0100 Official's Salary	83,218.04	96,717.51	96,000.00	96,000.06	98,880.08	98,880.08	98,880.08
1-0201 1st Assistant Public Defender	76,987.91	55,261.71	76,000.00	76,000.00	87,235.26	87,235.26	87,235.26
1-0305 Clerical Salary	85,593.79	93,857.48	99,112.00	98,016.78	106,828.80	106,828.80	106,828.80
1-0500 Comp/Overtime pay	771.22	2,218.26	-	2,187.60	-	-	-
1-0803 Insurance Premiums - County Share	-	-	-	-	-	-	-
1-0804 Group Life	-	-	-	-	-	-	-
1-0901 Regular (County Share) Ret	-	-	-	-	-	-	-
1-1300 Other personnel services-moving expense	-	5,000.00	-	2,000.00	-	-	-
1-1000 Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
Personal Services Total	246,550.96	253,054.96	271,112.00	274,204.44	292,944.14	292,944.14	292,944.14
<b>Operating Expenses</b>							
2-0501 Utilities	3,511.19	2,177.66	-	-	-	-	-
2-0505 Garbage Service	402.00	265.50	-	-	-	-	-
2-1016 Microfilming/Photostat	10.00	-	-	-	-	-	-
2-1210 Office Equipment Repair	-	-	-	-	-	-	-
2-1704 Mileage	2,876.62	2,812.36	2,500.00	1,061.31	1,500.00	1,500.00	1,500.00
2-1751 Dues, Subs, Reg, Etc.	2,081.11	922.00	3,900.00	1,688.00	2,000.00	2,000.00	2,000.00
2-1760 Convention/Workshop Exp	-	-	2,000.00	-	-	-	-
2-1801 Obsclete	-	280.00	-	568.00	-	-	-
2-2408 Discovery costs	-	7.50	-	-	-	-	-
2-2409 Deposition	-	1,053.64	3,000.00	697.36	2,900.00	2,900.00	2,900.00
2-2410 Interpreter	-	185.00	1,000.00	947.24	2,000.00	2,000.00	2,000.00
2-2418 Sheriff's fees	-	19.31	50.00	-	50.00	50.00	50.00
2-2508 Contractual Services (Law Clerk/Investigator)	-	-	-	-	-	-	-
2-9900 Miscellaneous	2,616.79	306.00	3,000.00	2,289.73	3,000.00	3,000.00	3,000.00
Operating Expenses Total	11,497.71	8,028.97	15,450.00	7,271.64	11,450.00	11,450.00	11,450.00
<b>Supplies and Materials</b>							
3-0101 Office Supplies	3,190.14	2,854.76	3,000.00	-	3,000.00	3,000.00	3,000.00
3-0118 Stationery/Envelopes	-	-	-	-	-	-	-
Supplies and Materials Total	3,190.14	2,854.76	3,000.00	-	3,000.00	3,000.00	3,000.00
<b>Capital Outlay</b>							
5-0500 Office Equipment	-	174.65	-	-	-	-	-
5-0505 Office Furniture	-	-	-	1,999.93	-	-	-
Capital Outlay Total	-	174.65	-	1,999.93	-	-	-
<b>Transfers</b>							
7-0200 Transfer of funds from General Misc.	-	-	-	-	-	-	-
Transfer Total	-	-	-	-	-	-	-
Total Expenditures	261,238.81	264,113.34	289,562.00	283,476.01	307,394.14	307,394.14	307,394.14

No assurance is provided on these financial statements.

**100 General Fund - (IV-D) Child Support - Clerk of District Court Expenditures**

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Officials Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>631-00 IV-D Cases Clerk of Dist Ct</b>							
<b>Personal Services</b>							
1-0305 Clerical Salary	-	-	-	-	-	-	-
1-0405 Clerical P/T Salary	-	-	-	-	-	-	-
1-0500 Comp/Overtime Pay	-	-	-	-	-	-	-
1-0803 Insurance Premiums - County Share	-	-	-	-	-	-	-
1-0804 Group Life	-	-	-	-	-	-	-
1-0901 Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000 Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
Personal Services Total	-	-	-	-	-	-	-
<b>Operating Expenses</b>							
2-0100 Postage	-	-	-	-	-	-	-
2-1210 Office Equipment Repair	176.96	133.62	500.00	204.36	500.00	500.00	500.00
2-1704 Mileage	260.00	275.00	300.00	315.00	300.00	300.00	300.00
2-1751 Dues, Subs, Reg, Etc	153.00	288.00	400.00	239.90	400.00	400.00	400.00
2-1760 Convention Exp-Lodging & Meals	341.64	-	250.00	-	250.00	250.00	250.00
2-9900 Miscellaneous							
Operating Expenses Total	931.60	696.62	1,450.00	759.26	1,450.00	1,450.00	1,450.00
<b>Supplies and Materials</b>							
3-0101 Office Supplies	1,672.52	622.92	2,000.00	1,888.08	2,000.00	2,000.00	2,000.00
Supplies and Materials Total	1,672.52	622.92	2,000.00	1,888.08	2,000.00	2,000.00	2,000.00
<b>Equipment Rental</b>							
4-0200 Office Equipment Rental	1,948.08	1,948.08	2,700.00	1,948.08	2,700.00	2,700.00	2,700.00
Equipment Rental Total	1,948.08	1,948.08	2,700.00	1,948.08	2,700.00	2,700.00	2,700.00
<b>Capital Outlay</b>							
5-0500 Office Equipment	-	-	-	-	-	-	-
Capital Outlay Total	-	-	-	-	-	-	-
<b>Total Expenditures</b>	4,552.20	3,267.62	6,150.00	4,595.42	6,150.00	6,150.00	6,150.00

No assurance is provided on these financial statements.

**100 General Fund - Extension Office Expenditures**

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Officials Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>645-00</b>	<b>Extension Office</b>						
	<b>Personal Services</b>						
1-0301	Administrative Salary	34,314.68	39,627.04	40,788.00	38,091.60	42,500.00	42,500.00
1-0305	Clerical Salary	-	-	-	-	-	-
1-0405	Clerical P/T Salary	-	-	-	-	-	-
1-0500	Comp/Overtime Pay	1,251.38	2,598.93	1,500.00	1,017.45	1,500.00	1,500.00
1-0803	Insurance Premiums - County Share	-	-	-	-	-	-
1-0804	Group Life	-	-	-	-	-	-
1-0901	Regular (County Share) Rat	-	-	-	-	-	-
1-1000	Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-
	<b>Personal Services Total</b>	<b>35,566.06</b>	<b>42,225.97</b>	<b>42,288.00</b>	<b>39,109.05</b>	<b>44,000.00</b>	<b>44,000.00</b>
	<b>Operating Expenses</b>						
2-0100	Postage	-	-	-	-	-	-
2-1012	Printing & Publishing	3,697.34	1,543.68	3,000.00	1,263.94	2,000.00	2,000.00
2-1210	Office Equipment Repair	-	-	-	186.00	-	-
2-1700	Travel Expenses	220.02	342.05	3,000.00	443.50	1,500.00	1,500.00
2-1705	Vehicle Rental	3,584.15	3,444.46	4,500.00	4,074.88	4,000.00	4,000.00
2-1751	Dues, Subs, Reg & Training	178.60	763.60	1,000.00	1,380.70	1,500.00	1,500.00
2-2500	Contractual Services	28,239.22	73,873.88	66,867.00	67,357.56	73,250.00	73,250.00
	<b>Operating Expenses Total</b>	<b>35,919.33</b>	<b>79,967.67</b>	<b>78,367.00</b>	<b>74,706.58</b>	<b>82,250.00</b>	<b>82,250.00</b>
	<b>Supplies and Materials</b>						
3-0101	Office Supplies	747.96	161.66	1,805.00	5,962.57	1,750.00	1,750.00
	<b>Supplies and Materials Total</b>	<b>747.96</b>	<b>161.66</b>	<b>1,805.00</b>	<b>5,962.57</b>	<b>1,750.00</b>	<b>1,750.00</b>
4-0201	<b>Equipment Rental</b>	-	-	-	-	-	-
	Data Processing Equipment Lease	-	-	-	-	-	-
	<b>Equipment Rental Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5-0500	<b>Capital Outlay</b>	-	-	-	-	-	-
	Office Equipment	-	-	-	-	-	-
	<b>Capital Outlay Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7-0200	<b>Transfers</b>	-	-	-	-	-	-
	Transfer of funds from General Misc.	-	-	-	-	-	-
	<b>Transfer Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>72,233.35</b>	<b>122,365.30</b>	<b>122,460.00</b>	<b>119,778.20</b>	<b>128,000.00</b>	<b>128,000.00</b>

No assurance is provided on these financial statements.

**100 General Fund - County Sheriff Expenditures**

		Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Officials Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>651-00</b>	<b>County Sheriff</b>							
	<b>Personal Services</b>							
1-0100	Officials Salary	76,344.00	83,713.84	87,899.53	85,237.43	88,497.06	86,497.06	86,497.06
1-0201	Chief Deputy's Salary	75,311.94	84,131.69	78,933.75	101,410.65	100,963.80	100,963.80	100,963.80
1-0202	Other Deputies' Salary	652,882.16	653,249.19	783,834.45	710,340.81	977,569.00	771,224.14	771,224.14
1-0203	Part-Time Deputies Salary	32,354.76	22,881.07	110,595.45	17,691.01	50,000.00	30,000.00	30,000.00
1-0301	Adm. Salary - Office Manager	53,400.16	58,911.20	56,682.15	47,772.42	66,560.00	66,560.00	66,560.00
1-0305	Clerical Salary	49,364.00	54,896.96	52,474.80	98,103.90	166,000.00	136,885.00	136,885.00
1-0313	Bailiff Salary	18,240.70	24,527.53	31,666.95	-	-	-	-
1-0341	Shift Supervisor	119,355.41	159,981.33	128,644.95	156,211.37	258,000.00	258,000.00	258,000.00
1-0342	Dispatcher Salary-full time	341,437.22	363,567.79	451,809.75	438,775.78	596,953.40	536,170.00	536,170.00
1-0343	Investigative Salary	4,985.60	10,822.40	70,350.00	82,569.02	173,000.00	128,250.00	128,250.00
1-0405	Clerical P/T Salary	52,843.70	54,504.54	58,791.60	21,635.24	-	-	-
1-0416	Investigative P/T Salary	73,299.92	80,564.72	89,691.00	45,675.24	55,000.00	55,000.00	55,000.00
1-0418	Dispatcher P/T Salary	11,770.33	8,288.37	19,618.20	1,658.77	20,000.00	-	-
1-0430	Obsolete	-	485.53	-	-	-	-	-
1-0500	Comp/Overtime Pay	54,913.47	83,971.14	83,335.35	93,806.28	120,000.00	120,000.00	120,000.00
1-0550	Back Pay	-	-	-	-	-	-	-
1-0600	Vacation Pay	-	-	-	-	-	-	-
1-0700	Sick Pay	-	-	-	-	-	-	-
1-0804	Group Life	-	-	-	-	-	-	-
1-0901	Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000	Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
1-1100	UNF ALW - Deputies & Spec Deputies	20,355.22	18,724.42	19,531.05	25,622.46	34,800.00	34,800.00	34,800.00
1-1300	Other Personnel Services Incentive Pay	1,500.00	12,000.00	6,300.00	16,500.00	50,000.00	50,000.00	50,000.00
	Personal Services Total	1,638,368.59	1,775,021.72	2,130,158.98	1,943,010.38	2,755,343.26	2,374,350.00	2,374,350.00
	<b>Operating Expenses</b>							
2-0100	Postage	-	-	500.00	385.06	500.00	500.00	500.00
2-0201	Teletype Services	448.00	5,697.20	13,900.00	13,168.68	13,900.00	13,900.00	13,900.00
2-1011	Form Printing	411.97	486.00	1,000.00	-	1,000.00	1,000.00	1,000.00
2-1210	Office Equipment Repair	-	-	-	17.34	500.00	500.00	500.00
2-1550	Radio Repair	1,672.95	3,778.65	2,500.00	377.95	2,500.00	2,500.00	2,500.00
2-1610	Car Repair	20,431.73	35,965.15	32,000.00	36,166.22	35,000.00	35,000.00	35,000.00
2-1701	Meals - Transfer of Prisoners	-	-	100.00	-	100.00	100.00	100.00
2-1702	Travel Expense - Lodging	125.00	25.00	500.00	4,609.33	2,000.00	2,000.00	2,000.00
2-1704	Mileage	-	-	2,000.00	-	2,000.00	2,000.00	2,000.00
2-1751	Dues, Subs, Registration, Training, Fees	7,664.54	11,612.57	18,000.00	17,112.93	18,000.00	18,000.00	18,000.00
2-1760	Conv & Mig Exp-Lodging & Meals	644.32	8,505.63	10,000.00	3,952.12	10,000.00	10,000.00	10,000.00
2-1766	Sheriff - Continuing Education Costs	3,305.81	5,111.67	4,500.00	1,480.00	4,500.00	4,500.00	4,500.00
2-1806	Public Safety	18.96	698.56	100.00	-	500.00	500.00	500.00
2-1809	Uniform Expense	6,809.83	6,882.77	6,500.00	2,645.40	8,000.00	8,000.00	8,000.00
2-1811	Car Wash - Service	-	-	25.00	18.00	250.00	250.00	250.00

No assurance is provided on these financial statements.



**100 General Fund - County Sheriff Expenditures**

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Official's Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>651-00 County Sheriff (continued)</b>							
<b>Operating Expenses (cont)</b>							
2-1850 K-9 Costs	5,698.02	20,574.12	7,500.00	5,763.82	7,000.00	7,000.00	7,000.00
2-1851 DARE	-	1,193.44	1,500.00	-	1,500.00	1,500.00	1,500.00
2-2501 Special Fees	540.00	670.70	650.00	702.65	650.00	650.00	650.00
2-2901 Law Enforcement Costs - Sheriff	1,798.18	13,847.92	7,500.00	50,766.46	10,000.00	10,000.00	10,000.00
2-9900 Miscellaneous	8,543.86	76,888.21	30,000.00	12,807.99	30,000.00	30,000.00	30,000.00
<b>Operating Expenses Total</b>	<b>58,113.17</b>	<b>191,837.59</b>	<b>138,775.00</b>	<b>149,993.95</b>	<b>147,900.00</b>	<b>147,900.00</b>	<b>147,900.00</b>
<b>Supplies and Materials</b>							
3-0101 Office Supplies	4,429.24	20,975.37	8,500.00	9,495.94	9,000.00	9,000.00	9,000.00
3-0112 Law Enforcement Supplies	18,805.25	61,189.21	30,000.00	118,061.02	30,000.00	30,000.00	30,000.00
3-0120 Program Supplies	135.00	-	500.00	-	500.00	500.00	500.00
3-0122 Supplies - First Aid	-	1,031.31	1,000.00	1,739.52	1,000.00	1,000.00	1,000.00
3-0209 Fuel - Auto	54,987.43	71,304.96	98,000.00	67,870.82	120,000.00	-	-
3-0210 Grease & Oil	2,749.31	4,477.71	7,000.00	4,482.45	7,500.00	7,500.00	7,500.00
3-0211 Tires & Tire Repair	7,439.76	9,456.15	9,500.00	9,587.41	9,500.00	9,500.00	9,500.00
<b>Supplies and Materials Total</b>	<b>88,545.99</b>	<b>168,434.71</b>	<b>154,500.00</b>	<b>211,037.16</b>	<b>177,500.00</b>	<b>57,500.00</b>	<b>57,500.00</b>
<b>Equipment Rental</b>							
4-0300 Equipment Rental	-	-	250.00	-	250.00	250.00	250.00
4-0503 Equipment Storage Space	-	-	500.00	-	500.00	500.00	500.00
<b>Equipment Rental Total</b>	<b>-</b>	<b>-</b>	<b>750.00</b>	<b>-</b>	<b>750.00</b>	<b>750.00</b>	<b>750.00</b>
<b>Capital Outlay</b>							
5-0301 Cars	-	74,124.58	-	-	-	-	-
5-0303 Safety Equipment	14,178.58	19,437.78	8,500.00	704.70	8,500.00	8,500.00	8,500.00
5-0311 Radio Equipment	114,688.46	131,557.67	130,000.00	156,562.92	150,000.00	-	-
5-0500 Office Equipment	-	-	500.00	-	500.00	500.00	500.00
5-0505 Office Furniture	700.00	1,627.26	2,000.00	2,385.77	2,000.00	2,000.00	2,000.00
5-1100 Law Equipment	1,431.00	6,003.46	8,500.00	45,368.52	8,500.00	8,500.00	8,500.00
5-1309 Data Processing Software	-	-	-	-	-	-	-
<b>Capital Outlay Total</b>	<b>130,998.04</b>	<b>232,750.75</b>	<b>149,500.00</b>	<b>205,021.91</b>	<b>169,500.00</b>	<b>19,500.00</b>	<b>19,500.00</b>
<b>Transfers</b>							
7-0200 Transfer of funds from General Misc. 970-2-9900	-	-	-	-	-	-	-
<b>Transfer Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>1,916,026.79</b>	<b>2,368,044.77</b>	<b>2,573,683.98</b>	<b>2,509,063.40</b>	<b>3,250,993.26</b>	<b>2,600,000.00</b>	<b>2,600,000.00</b>

No assurance is provided on these financial statements.

**100 General Fund - County Attorney Expenditures**

		Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Official's Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>652-00</b>	<b>County Attorney</b>							
	<b>Personal Services</b>							
1-0100	Officials Salary	91,594.52	104,896.84	106,022.96	105,922.54	109,203.65	109,203.65	109,203.65
1-0201	Chief Deputy's Salary	93,968.88	99,708.54	104,120.64	99,224.05	108,338.22	108,338.22	108,338.22
1-0202	Other Deputies' Salary	81,515.28	101,088.00	104,120.64	102,731.00	108,837.71	108,837.71	108,837.71
1-0203	Part-time Deputy Salary	-	-	-	37,498.50	-	-	-
1-0305	Clerical Salary	-	-	-	-	-	-	-
1-0332	Legal Assistant	46,591.36	57,990.72	59,730.44	60,004.80	63,588.08	63,588.08	63,588.08
1-0343	Investigative	38,690.32	43,629.28	44,947.01	44,347.68	46,988.76	46,988.76	46,988.76
1-0405	Clerical P/T Salary	14,449.95	18,669.20	28,118.52	20,411.65	28,118.52	28,118.52	28,118.52
1-0417	Part Time Investigator	-	-	-	-	-	-	-
1-0432	Legal Assistant / Other Deputy	15,610.84	14,884.64	73,000.00	-	88,000.00	88,000.00	88,000.00
1-0500	Comp/Overtime Pay	-	-	-	-	-	-	-
1-0803	Insurance Premiums - County Share	-	-	-	-	-	-	-
1-0804	Group Life	-	-	-	-	-	-	-
1-0901	Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000	Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
	<b>Personal Services Total</b>	<b>382,421.15</b>	<b>434,737.22</b>	<b>520,060.21</b>	<b>470,140.22</b>	<b>553,074.94</b>	<b>553,074.94</b>	<b>553,074.94</b>
	<b>Operating Expenses</b>							
2-0100	Postage	-	-	-	-	-	-	-
2-1210	Office Equipment Repair	-	-	-	-	-	-	-
2-1704	Mileage	3,670.78	3,835.98	3,500.00	3,357.18	3,500.00	3,500.00	3,500.00
2-1751	Dues, Subs, Reg. & Training	1,014.00	5,100.00	4,000.00	4,186.27	4,000.00	4,000.00	4,000.00
2-1760	Convention Exp-Lodging & Meals	4,610.67	1,168.35	3,500.00	2,359.00	3,500.00	3,500.00	3,500.00
2-2610	County Attorney - Cnty/Dist. Court Expense	-	-	-	-	-	-	-
2-9900	Miscellaneous	-	-	5,500.00	-	5,500.00	5,500.00	5,500.00
2-9901	Miscellaneous - Crime Stoppers	-	-	-	-	-	-	-
	<b>Operating Expenses Total</b>	<b>9,295.45</b>	<b>10,104.33</b>	<b>16,500.00</b>	<b>9,902.45</b>	<b>16,500.00</b>	<b>16,500.00</b>	<b>16,500.00</b>
	<b>Supplies and Materials</b>							
3-0101	Office Supplies	1,655.13	3,444.59	2,500.00	845.21	2,500.00	2,500.00	2,500.00
3-0121	Legal Supplies	-	-	-	-	-	-	-
	<b>Supplies and Materials Total</b>	<b>1,655.13</b>	<b>3,444.59</b>	<b>2,500.00</b>	<b>845.21</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>2,500.00</b>
	<b>Capital Outlay</b>							
5-0500	Office Equipment	-	-	-	-	-	-	-
5-0505	Office Furniture	-	-	-	-	-	-	-
5-1309	Data Processing Software	-	-	-	-	-	-	-
	<b>Capital Outlay Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

No assurance is provided on these financial statements.

**100 General Fund - County Attorney Expenditures**

652-00	County Attorney (continued)	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Official's Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
	<b>Transfers</b>							
7-0200	Transfer of funds from General Mso.	-	-	-	-	-	-	-
7-0202	Transfer of funds from Child Suppl Incent	-	-	-	-	-	-	-
	Transfer Expenditures	-	-	-	-	-	-	-
	Total Expenditures	393,371.73	448,286.14	539,060.21	480,887.88	572,074.94	572,074.94	572,074.94

No assurance is provided on these financial statements.

**100 General Fund - (IV-D) Child Support General Operations (County Attorney) Expenditures**

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Official's Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>662-00 IV-D Cases County Attorney</b>							
<b>Personal Services</b>							
1-0100 Officials Salary	3,367.48	2,231.34	5,000.00	100.44	5,000.00	5,000.00	5,000.00
1-0201 Chief Deputy Salary	771.90	1,227.42	1,000.00	2,986.95	1,000.00	1,000.00	1,000.00
1-0202 Other Deputy's Salary	-	-	-	-	-	-	-
1-0300 Regular Time Salary	83,987.03	98,187.33	56,066.60	98,486.12	114,057.46	114,057.46	114,057.46
1-0343 Investigator	-	-	46,747.27	-	-	-	-
1-0405 Part-Time Clerical	270.14	396.47	-	-	-	-	-
1-0500 Comp/Overtime Pay	-	-	-	-	-	-	-
1-0803 Insurance Premiums - County Share	-	-	-	-	-	-	-
1-0804 Group Life	-	-	-	-	-	-	-
1-0901 Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000 Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
<b>Personal Services Total</b>	<b>88,396.55</b>	<b>102,042.56</b>	<b>108,813.87</b>	<b>101,573.51</b>	<b>120,057.46</b>	<b>120,057.46</b>	<b>120,057.46</b>
<b>Operating Expenses</b>							
2-0100 Postage	-	-	-	-	-	-	-
2-1700 Travel Expense	-	-	-	-	-	-	-
2-1704 Mileage	-	-	500.00	390.38	500.00	500.00	500.00
2-1751 Dues, Subs, Reg, & Training	-	-	500.00	6.50	500.00	500.00	500.00
2-1760 Convention Exp, Lodging & Meals	-	-	500.00	1,355.82	500.00	500.00	500.00
2-9900 Miscellaneous	-	-	-	-	-	-	-
<b>Operating Expenses Total</b>	<b>-</b>	<b>-</b>	<b>1,500.00</b>	<b>1,752.70</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>Supplies and Materials</b>							
3-0101 Office Supplies	730.57	-	1,000.00	1,167.52	1,000.00	1,000.00	1,000.00
Supplies and Materials Total	730.57	-	1,000.00	1,167.52	1,000.00	1,000.00	1,000.00
<b>Capital Outlay</b>							
5-0500 Office Equipment	-	-	-	-	-	-	-
5-0505 Office furniture	-	-	-	-	-	-	-
Capital Outlay Total	-	-	-	-	-	-	-
<b>Transfers</b>							
7-0200 Transfer of funds from General Misc.	-	-	-	-	-	-	-
7-0201 Transfer of funds to Co Attorney Budget	-	-	-	-	-	-	-
Transfer Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>89,127.12</b>	<b>102,042.56</b>	<b>111,313.87</b>	<b>104,493.73</b>	<b>122,557.46</b>	<b>122,557.46</b>	<b>122,557.46</b>

No assurance is provided on these financial statements.

**100 General Fund - County Sheriff Grant Expenditures**

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Officials Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>665-00 County Sheriff Grant</b>							
<b>Personal Services</b>							
1-0203 Highway Safety Grant-Sheriff	6,721.05	8,139.05	30,000.00	9,987.24	30,000.00	30,000.00	30,000.00
1-0901 Regular (County Share) Rat	-	-	-	-	-	-	-
1-1000 Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
<b>Personal Services Total</b>	<b>6,721.05</b>	<b>8,139.05</b>	<b>30,000.00</b>	<b>9,987.24</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
<b>Operating Expenses</b>							
2-1704 Mileage (Highway Safety)	-	-	1,350.00	-	1,350.00	1,350.00	1,350.00
2-9900 Miscellaneous (Domestic Violence)	-	-	1,530.00	-	1,530.00	1,530.00	1,530.00
<b>Operating Expenses Total</b>	<b>-</b>	<b>-</b>	<b>2,880.00</b>	<b>-</b>	<b>2,880.00</b>	<b>2,880.00</b>	<b>2,880.00</b>
<b>Supplies and Materials</b>							
3-0150 Misc. Grant Supplies (Highway Safety-Sheriff)	-	-	500.00	-	500.00	500.00	500.00
3-0209 Vehicle Fuel (Grant Funding Sheriff)	-	-	4,500.00	-	4,500.00	4,500.00	4,500.00
<b>Supplies and Materials Total</b>	<b>-</b>	<b>-</b>	<b>5,000.00</b>	<b>-</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>
<b>Capital Outlay</b>							
5-0303 Grant/Safety Equipment	4,290.70	4,601.60	30,000.00	-	30,000.00	30,000.00	30,000.00
<b>Capital Outlay Total</b>	<b>4,290.70</b>	<b>4,601.60</b>	<b>30,000.00</b>	<b>-</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
<b>Total Expenditures</b>	<b>11,011.75</b>	<b>12,740.65</b>	<b>67,880.00</b>	<b>9,987.24</b>	<b>67,880.00</b>	<b>67,880.00</b>	<b>67,880.00</b>

No assurance is provided on these financial statements.

**100 General Fund - County Jail Expenditures**

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Officials Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>671-00 County Jail</b>							
<b>Personal Services</b>							
1-0100 Officials Salary	86,152.29	93,685.85	92,937.00	103,518.00	110,532.00	110,532.00	110,532.00
1-0301 Administrative Salary	167,949.88	180,543.76	183,156.00	200,639.08	217,424.00	217,424.00	217,424.00
1-0305 Clerical Salary	98,288.48	110,194.24	104,274.00	116,079.02	117,280.00	117,280.00	117,280.00
1-0315 Correctional - Jailers Salary	1,027,099.54	1,165,176.00	1,266,813.00	1,269,507.49	1,411,294.00	1,411,294.00	1,411,294.00
1-0341 Shift Supervisors	422,278.44	469,945.97	466,068.00	503,646.03	572,684.00	572,684.00	572,684.00
1-0415 Correctional P/T	-	-	-	-	-	-	-
1-0431 Part Time (Security Scanner)	-	-	-	-	-	-	-
1-0500 Comp/Overtime Pay	70,393.92	40,666.19	76,000.00	51,680.75	60,000.00	60,000.00	60,000.00
1-0550 Back Pay	-	-	-	-	-	-	-
1-0600 Vacation Pay	-	-	-	-	-	-	-
1-0700 Sick Leave	-	-	-	-	-	-	-
1-0803 Insurance Premiums - County Share	-	-	-	-	-	-	-
1-0804 Group Life	-	-	-	-	-	-	-
1-0901 Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000 Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
1-1100 Uniform Allowance	21,360.85	20,904.03	22,000.00	30,189.75	22,000.00	22,000.00	22,000.00
1-1300 Other Personal Services - Incentive Payment	8,200.00	27,700.00	20,000.00	22,500.00	25,000.00	25,000.00	25,000.00
<b>Personal Services Total</b>	<b>1,901,723.40</b>	<b>2,108,805.04</b>	<b>2,230,248.00</b>	<b>2,297,760.12</b>	<b>2,536,214.00</b>	<b>2,536,214.00</b>	<b>2,536,214.00</b>
<b>Operating Expenses</b>							
2-0100 Postage	-	-	100.00	-	100.00	100.00	100.00
2-1012 Printing & Publishing	1,841.60	1,877.20	2,300.00	1,192.16	2,300.00	2,300.00	2,300.00
2-1210 Office Equipment Repair	-	-	250.00	-	250.00	250.00	250.00
2-1550 Radio Repairs	-	-	500.00	-	500.00	500.00	500.00
2-1600 Maintenance and Repairs Jail Equipment	1,366.07	-	-	-	-	-	-
2-1605 Maintenance and Repairs Jail Equipment	357.52	20,768.61	5,000.00	1,715.75	7,500.00	7,500.00	7,500.00
2-1610 Car Repair	1,257.90	104.47	7,500.00	704.35	7,500.00	7,500.00	7,500.00
2-1700 Travel Exp (Trans of Prisoner)	-	-	-	-	-	-	-
2-1701 Travel Expense - Meals	-	-	-	-	-	-	-
2-1702 Travel Expense - Lodging	-	-	-	-	-	-	-
2-1704 Mileage	-	-	-	-	-	-	-
2-1751 Dues, Subs, Reg, & Training	4,827.14	2,956.72	4,800.00	3,564.28	4,800.00	4,800.00	4,800.00
2-1806 Personal Safety Equipment	1,408.90	-	1,500.00	-	1,500.00	1,500.00	1,500.00
2-1809 Uniform Expense	2,846.58	763.30	2,500.00	2,321.30	3,000.00	3,000.00	3,000.00
2-1811 Car Wash - Service	-	-	50.00	-	50.00	50.00	50.00
2-1900 Meals - Boarded Prisoners	-	-	-	-	-	-	-
2-1901 Prisoners - Other County Contracts	223,325.00	93,381.35	30,000.00	76,839.40	70,000.00	70,000.00	70,000.00
2-1902 Laundry	-	-	-	-	-	-	-
2-1903 Other Medical & Dental	386.16	43,733.06	40,000.00	36,301.63	40,000.00	40,000.00	40,000.00

No assurance is provided on these financial statements.

100 General Fund - County Jail Expenditures

		Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Officials Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
671-00	County Jail (continued)							
	Operating Expenses (continued)							
2-1904	Clothing - Prisoners	10,461.68	1,785.87	11,000.00	5,518.95	11,000.00	11,000.00	11,000.00
2-1906	Contractual Services - Food Service	224,561.05	329,151.85	390,000.00	377,157.99	462,270.00	462,270.00	462,270.00
2-2501	Contractual Services - Medical	148,672.55	157,119.85	177,260.00	181,893.42	235,267.00	235,267.00	235,267.00
2-2502	Pest Control	-	-	-	-	-	-	-
2-9900	Miscellaneous	137.20	556.00	750.00	765.65	750.00	750.00	750.00
	Operating Expenses Total	621,439.35	652,198.28	673,510.00	687,974.88	846,787.00	846,787.00	846,787.00
	Supplies and Materials							
3-0101	Office Supplies	3,288.53	3,222.71	4,100.00	3,191.96	4,100.00	4,100.00	4,100.00
3-0103	Janitorial Supplies	29,183.52	29,814.80	32,000.00	30,873.52	34,000.00	34,000.00	34,000.00
3-0112	Law Enforcement Supplies	3,900.79	2,790.58	5,000.00	413.13	6,000.00	6,000.00	6,000.00
3-0209	Fuel Autos	7,129.14	7,821.23	9,000.00	7,324.11	8,000.00	-	-
3-0210	Grease & Oil	575.87	1,088.20	1,100.00	781.46	1,100.00	1,100.00	1,100.00
3-0211	Tires & Tire Repair	889.95	405.71	1,600.00	4,010.58	2,500.00	2,500.00	2,500.00
	Supplies and Materials Total	44,967.80	45,143.23	52,800.00	46,594.76	55,700.00	47,700.00	47,700.00
	Capital Outlay							
5-0301	Cars	-	-	27,015.00	-	-	-	-
5-0311	Radio Equipment	565.01	994.56	3,000.00	1,225.72	13,000.00	13,000.00	13,000.00
5-0500	Office Equipment	-	-	-	-	-	-	-
5-0505	Office Furniture	-	671.27	1,000.00	489.15	1,000.00	1,000.00	1,000.00
5-1250	Contracts	7,033.92	16,924.51	30,000.00	16,920.49	30,000.00	30,000.00	30,000.00
	Capital Outlay Total	7,598.93	18,590.34	61,015.00	18,635.36	44,000.00	44,000.00	44,000.00
	Transfers							
7-0200	Transfer of funds from General Misc.	-	-	-	-	-	-	-
	Transfer Total	-	-	-	-	-	-	-
	Total Expenditures	2,575,729.48	2,824,736.89	3,017,573.00	3,050,965.12	3,482,701.00	3,474,701.00	3,474,701.00

No assurance is provided on these financial statements.

**100 General Fund - Building Security (LE&J Center) Expenditures**

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Official's Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>699-00 Building Security</b>							
<b>Personal Services</b>							
1-0202 Other Deputies' Salary	-	-	62,057.00	115,544.67	150,000.00	120,000.00	120,000.00
1-0341 Shift Supervisor	-	-	-	-	94,369.60	94,369.60	94,369.60
1-0431 Part-Time Deputies Salary	97,883.16	102,679.17	150,000.00	79,107.97	100,000.00	35,000.00	35,000.00
1-0500 Comp/Overtime Pay	-	-	50,000.00	183.23	10,000.00	5,000.00	5,000.00
1-0600 Vacation Pay	-	-	-	-	-	-	-
1-0700 Sick Pay	-	-	-	-	-	-	-
1-0803 Insurance Premiums - County Share	-	-	-	-	-	-	-
1-0804 Group Life	-	-	-	-	-	-	-
1-0901 Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000 Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
1-1100 UNF ALW - Deputies & Spec Deputies	1,593.70	1,506.11	5,000.00	1,950.23	7,500.00	7,500.00	7,500.00
Personal Services Total	99,476.86	104,185.28	267,057.00	196,766.10	361,869.60	261,869.60	261,869.60
<b>Operating Expenses</b>							
2-1600 Equipment Maintenance/Repairs	-	-	1,000.00	1,164.94	1,500.00	1,500.00	1,500.00
2-1704 Mileage	-	-	250.00	-	250.00	250.00	250.00
2-1751 Dues, Subs, Registration, Training, Fees	-	-	3,500.00	-	3,000.00	3,000.00	3,000.00
2-1760 Conv & Mig Exp-Lodging & Meals	-	-	1,600.00	-	1,500.00	1,500.00	1,500.00
2-9900 Miscellaneous	-	-	2,000.00	1,098.38	1,500.00	1,500.00	1,500.00
Operating Expenses Total	-	-	8,350.00	2,283.32	7,750.00	7,750.00	7,750.00
<b>Supplies and Materials</b>							
3-0101 Office Supplies	-	-	-	-	-	-	-
3-0112 Law Enforcement Supplies	-	-	300.00	-	500.00	500.00	500.00
Supplies and Materials Total	-	-	300.00	-	500.00	500.00	500.00
<b>Capital Outlay</b>							
5-0303 Safety Equipment	-	-	-	-	-	-	-
Capital Outlay Total	-	-	-	-	-	-	-
<b>Transfers</b>							
7-0200 Transfer of funds from General Misc.	-	-	-	-	-	-	-
Transfer Total	-	-	-	-	-	-	-
<b>Total Expenditures</b>	99,476.86	104,185.28	275,707.00	199,069.42	370,119.60	270,119.60	270,119.60

No assurance is provided on these financial statements.



**100 General Fund - Surveyor Expenditures**

		Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Officials Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>702-00</b>	<b>Surveyor</b>							
	<b>Personal Services</b>							
1-0100	Official's Salary	64,394.00	68,193.82	66,989.94	66,989.92	68,504.67	68,504.67	68,504.67
1-0302	Engineering Salary	47,818.88	55,685.11	55,423.89	56,924.72	58,830.30	58,830.30	58,830.30
1-0402	Engineering P/T Salary	-	-	-	-	-	-	-
1-0500	Comp/Overtime Pay	-	12.94	-	64.94	-	-	-
1-0803	Insurance Premiums - County Share	-	-	-	-	-	-	-
1-0804	Group Life	-	-	-	-	-	-	-
1-0901	Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000	Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
	Personal Services Total	112,212.88	123,891.87	122,413.83	123,979.58	127,334.97	127,334.97	127,334.97
	<b>Operating Expenses</b>							
2-0100	Postage	-	-	-	-	-	-	-
2-1210	Office Equip Repair	-	-	-	-	-	-	-
2-1700	Travel Expense	-	-	-	-	-	-	-
2-1751	Dues/subs/registrations	-	100.00	100.00	182.35	100.00	100.00	100.00
2-1760	Convention/Workshop Exp	630.71	640.08	500.00	100.00	500.00	500.00	500.00
2-9900	Miscellaneous	-	-	-	-	-	-	-
	Operating Expenses Total	630.71	740.08	600.00	282.35	600.00	600.00	600.00
	<b>Supplies and Materials</b>							
3-0101	Office Supplies	104.87	101.25	500.00	29.99	500.00	500.00	500.00
3-0150	Misc Technical Supplies	-	138.94	-	571.40	-	-	-
	Supplies and Materials Total	104.87	240.19	500.00	601.39	500.00	500.00	500.00
	<b>Capital Outlay</b>							
5-0500	Office Equipment	-	-	-	-	-	-	-
5-0505	Office Furniture	-	-	-	-	-	-	-
5-1100	Engineering & Tech Equip	-	-	-	-	-	-	-
5-1309	Data Processing Software	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	-	-	-	-	-
	<b>Transfers</b>							
7-0200	Transfer of funds from General Misc.	-	-	-	-	-	-	-
	Transfer Total	-	-	-	-	-	-	-
	<b>Total Expenditures</b>	112,948.46	124,872.14	123,513.83	124,863.32	128,434.97	128,434.97	128,434.97

No assurance is provided on these financial statements.

**100 General Fund - Medical Relief Expenditures**

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Officials Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
801-00	County Relief						
	Operating Expenses						
2-2500	Purchased Ser-Health-Adm Costs	-	9.50	-	500.00	500.00	500.00
2-2900	County Burials	990.00	4,470.00	3,960.00	6,000.00	6,000.00	6,000.00
2-2950	Provisions & Clothing-Clients	-	-	-	500.00	500.00	500.00
2-2951	Rent & Fuel Client Services	-	-	-	500.00	500.00	500.00
2-2952	Day Care Costs - Foster Care	-	-	-	500.00	500.00	500.00
2-3000	Med & Hospital Client Service	11,392.80	10,486.00	6,634.00	30,000.00	30,000.00	30,000.00
2-9075	Expenditure Adjustment	-	-	-	-	-	-
2-9900	Misc - Refund	-	-	-	500.00	500.00	500.00
	Operating Expenses Total	12,382.80	14,965.50	10,594.00	38,500.00	38,500.00	38,500.00
	Transfers						
7-0200	Transfer of funds from General Misc.	-	-	-	-	-	-
	Transfer Total	-	-	-	-	-	-
	Total Expenditures	12,382.80	14,965.50	10,594.00	38,500.00	38,500.00	38,500.00

No assurance is provided on these financial statements.

**100 General Fund - Veterans Service Expenditures**

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Officials Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>803-00 Veterans Service</b>							
<b>Personal Services</b>							
1-0100 Official's Salary	44,414.20	49,880.66	49,704.00	50,669.00	52,193.00	52,193.00	52,193.00
1-0405 Clerical P/T Salary	-	-	-	-	-	-	-
1-0803 Insurance Premiums - County Share	-	-	-	-	-	-	-
1-0804 Group Life	-	-	-	-	-	-	-
1-0901 Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000 Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
<b>Personal Services Total</b>	<b>44,414.20</b>	<b>49,880.66</b>	<b>49,704.00</b>	<b>50,669.00</b>	<b>52,193.00</b>	<b>52,193.00</b>	<b>52,193.00</b>
<b>Operating Expenses</b>							
2-0100 Postage	-	-	-	-	-	-	-
2-1704 Mileage	799.57	428.52	1,000.00	805.45	1,000.00	1,000.00	1,000.00
2-1751 Dues, Subs, Reg, & Training	50.00	520.00	500.00	297.57	500.00	500.00	500.00
2-1760 Convention/Workshop Exp	960.88	-	300.00	50.00	100.00	100.00	100.00
2-2500 Contractual Services (VETTRASPEC)	-	672.15	500.00	449.00	500.00	500.00	500.00
<b>Operating Expenses Total</b>	<b>1,810.45</b>	<b>1,620.67</b>	<b>2,300.00</b>	<b>1,602.02</b>	<b>2,100.00</b>	<b>2,100.00</b>	<b>2,100.00</b>
<b>Supplies and Materials</b>							
3-0101 Office Supplies	1,469.99	1,565.41	1,500.00	1,137.80	1,500.00	1,500.00	1,500.00
3-0140 Grave Markers & Flags	-	1,836.00	1,500.00	1,124.40	1,500.00	1,500.00	1,500.00
<b>Supplies and Materials Total</b>	<b>1,469.99</b>	<b>3,401.41</b>	<b>3,000.00</b>	<b>2,262.20</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>
<b>Capital Outlay</b>							
5-0500 Office Equipment	-	-	-	-	-	-	-
<b>Capital Outlay Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>47,694.64</b>	<b>54,902.74</b>	<b>55,004.00</b>	<b>54,533.22</b>	<b>57,293.00</b>	<b>57,293.00</b>	<b>57,293.00</b>

No assurance is provided on these financial statements.

100 General Fund - Institutions Expenditures

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Official's Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
822-00	Institutions						
	<b>Operating Expenses</b>						
2-2801	Norfolk Regional Center	1,095.00	1,005.00	2,000.00	1,188.00	2,000.00	2,000.00
2-2802	Beatrice State Home	2,175.00	1,278.00	4,500.00	1,182.00	4,500.00	4,500.00
2-2805	Lincoln Regional Center	2,874.47	10,606.51	30,000.00	853.88	30,000.00	30,000.00
	<b>Operating Expenses Total</b>	<b>6,144.47</b>	<b>12,889.51</b>	<b>36,500.00</b>	<b>3,193.88</b>	<b>36,500.00</b>	<b>36,500.00</b>
	<b>Transfers</b>						
7-0200	Transfer of funds from General Misc.	-	-	-	-	-	-
	<b>Transfer Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures</b>	<b>6,144.47</b>	<b>12,889.51</b>	<b>36,500.00</b>	<b>3,193.88</b>	<b>36,500.00</b>	<b>36,500.00</b>

No assurance is provided on these financial statements.

**100 General Fund - Miscellaneous Expenditures**

	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Officials Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
<b>970-00</b>	<b>Miscellaneous</b>						
	<b>Personal Services</b>						
1-0327	Mental Health Board Costs	733.45	3,054.04	5,000.00	3,151.44	5,000.00	5,000.00
1-0500	Comp/Overtime Pay	-	-	-	-	-	-
1-0550	Back Pay - Sheriff Dept	-	-	-	-	-	-
1-0551	Back Pay - Corrections	-	-	-	-	-	-
1-0600	Vacation Pay	39,891.51	32,764.15	50,000.00	12,311.29	50,000.00	50,000.00
1-0700	Sick Pay	31,378.83	25,077.34	30,000.00	15,807.11	30,000.00	30,000.00
1-0803	Insurance Premiums - County Share	1,566,370.92	1,648,080.79	1,800,000.00	1,789,646.93	1,800,000.00	1,800,000.00
1-0804	Group Life	6,120.04	6,365.69	7,500.00	6,577.80	7,500.00	7,500.00
1-0900	Regular (County Share) Ret	525,802.78	543,121.39	700,000.00	648,073.14	700,000.00	700,000.00
1-0901	Obsolete	-	42,301.33	-	-	-	-
1-0903	Prior Service	600.00	600.00	700.00	600.00	700.00	700.00
1-1000	Soc Sec County Share (O.A.S.I.)	554,136.45	618,897.54	700,000.00	669,888.76	700,000.00	700,000.00
	Personal Services Total	<b>2,725,033.98</b>	<b>2,920,262.27</b>	<b>3,293,200.00</b>	<b>3,146,056.47</b>	<b>3,293,200.00</b>	<b>3,293,200.00</b>
	<b>Operating Expenses</b>						
2-0100	Postage	39,201.75	60,916.00	55,000.00	62,664.69	65,000.00	65,000.00
2-0200	Telephone Services	44,778.54	19,372.02	50,000.00	18,086.89	20,000.00	20,000.00
2-0205	Internet Service	3,889.40	4,516.06	5,000.00	4,294.99	5,000.00	5,000.00
2-0210	Cellular phone	-	22,783.34	-	26,210.33	-	-
2-0501	Light & Water	129,435.99	143,781.96	165,000.00	149,158.40	165,000.00	165,000.00
2-0503	Heating Fuel	28,970.45	38,895.92	52,000.00	30,905.16	40,000.00	40,000.00
2-0505	Garbage Service	9,378.50	10,106.90	12,000.00	11,410.50	12,000.00	12,000.00
2-0506	Boiler Maintenance	-	-	5,000.00	-	5,000.00	5,000.00
2-0601	General Liability Ins	281,355.00	298,101.00	300,000.00	331,955.00	350,000.00	350,000.00
2-0605	Officials-Errors/Omission	-	-	-	-	-	-
2-0620	Misc Insurance deductible	15,395.07	10,839.95	20,000.00	16,180.48	20,000.00	20,000.00
2-1012	Printing & Publishing	20,484.61	23,332.81	25,000.00	30,856.80	30,000.00	30,000.00
2-1016	Micro Film	-	-	5,000.00	-	5,000.00	5,000.00
2-1100	Data Processing Costs	9,098.04	16,809.01	20,000.00	10,614.28	20,000.00	20,000.00
2-1150	Joint Public Budget Hearing Expenses-LB644	-	7,209.99	10,000.00	7,531.18	10,000.00	10,000.00
2-1210	Office Equipment Repair	134.50	-	-	-	-	-
2-1830	Extradition Costs	1,849.50	2,964.70	10,000.00	3,994.34	10,000.00	10,000.00
2-1903	Medical/Dental Prisoners	4,070.14	-	-	331.12	-	-
2-2010	Juvenile Contractual Costs	543.75	-	10,000.00	5,502.00	10,000.00	10,000.00
2-2100	Probation Costs - District 5	34,651.68	34,225.49	34,225.49	36,260.20	34,225.49	34,225.49
2-2201	District Court Costs	31,668.09	24,061.93	50,000.00	34,862.32	50,000.00	50,000.00
2-2202	County Court Costs	7,902.76	10,146.22	20,000.00	11,343.66	20,000.00	20,000.00
2-2205	County Court Office Costs	5,666.51	6,360.24	9,000.00	7,465.85	9,000.00	9,000.00
2-2312	County Court Witness Fees	118.66	241.65	750.00	176.58	750.00	750.00
2-2313	County Law Library - Dist Court	26,983.30	22,781.57	25,000.00	34,540.66	35,000.00	35,000.00

No assurance is provided on these financial statements.

**100 General Fund - Miscellaneous Expenditures**

		Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Officials Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
		<1>	<2>	<3>	<4>	<5>	<6>	<7>
970-00	Miscellaneous (continued)							
	<b>Operating Expenses (continued)</b>							
2-2400	County/District Court Cost (Co Atty)	17,239.69	12,198.32	20,000.00	12,549.28	20,000.00	20,000.00	20,000.00
2-2401	Court Appointed Counsel - Dist. Crt.	50,064.11	94,844.14	75,000.00	51,018.92	75,000.00	75,000.00	75,000.00
2-2402	Court Appointed Counsel - Cty. Crt.	191,556.42	210,962.52	225,000.00	191,047.79	250,000.00	250,000.00	250,000.00
2-2500	Contractual Services (MIPS)	32,921.52	33,117.48	35,000.00	33,472.80	35,000.00	35,000.00	35,000.00
2-2502	Contractual Services (Orion Assessment Program)	4,400.00	25,250.00	-	25,425.00	-	-	-
2-2505	Cafeteria plan admin fee	-	515.00	-	-	-	-	-
2-2507	Contractual Services (IT Services)	86,821.35	104,376.54	100,000.00	103,655.00	115,000.00	115,000.00	115,000.00
2-2511	Contractual Services (GIS)	101,877.03	50,983.66	120,000.00	25,814.00	50,000.00	50,000.00	50,000.00
2-2520	Legal Fees/Labor Negotiations	-	-	50,000.00	34,993.17	50,000.00	50,000.00	50,000.00
2-2540	Audit Costs	18,494.82	-	15,000.00	-	30,000.00	30,000.00	30,000.00
2-2543	Budget preparation costs	-	-	-	-	10,000.00	10,000.00	10,000.00
2-2544	Machine & Computer Maintenance agreements	29,918.92	29,911.05	35,000.00	28,152.98	35,000.00	35,000.00	35,000.00
2-2602	Obsolete	-	216.00	-	-	-	-	-
2-2604	Obsolete	-	203.20	-	-	-	-	-
2-3020	Autopsy Costs	13,351.00	10,734.00	20,000.00	21,277.75	20,000.00	20,000.00	20,000.00
2-3030	Lab Tests - drug / alcohol	-	-	1,500.00	-	1,500.00	1,500.00	1,500.00
2-4300	Economic Development Project	-	26,219.69	100,000.00	30,000.00	100,000.00	100,000.00	100,000.00
2-4400	Intergov Payment - Integrated SVCASAS400	499.20	499.20	700.00	1,691.60	1,000.00	1,000.00	1,000.00
2-4402	Drainage Tax	9,259.84	9,259.84	10,000.00	9,467.97	10,000.00	10,000.00	10,000.00
2-4406	Animal Control	-	-	1,000.00	-	1,000.00	1,000.00	1,000.00
2-4420	Region V Systems (Mental Health)	50,811.00	69,489.00	47,194.00	55,686.00	65,000.00	65,000.00	65,000.00
2-4421	Region V Services (Wahoo)	43,696.00	36,988.00	43,696.00	36,988.00	45,000.00	45,000.00	45,000.00
2-4422	Region V Systems (Substance Abuse)	9,141.00	-	8,492.00	-	8,492.00	8,492.00	8,492.00
2-4426	Historical Society	25,000.00	25,000.00	25,000.00	25,000.00	35,000.00	35,000.00	35,000.00
2-4441	Senior Citizen Program	22,616.00	22,758.00	25,000.00	19,322.00	25,000.00	25,000.00	25,000.00
2-6700	Law library/Obsolete	191.00	-	-	-	-	-	-
2-6701	Obsolete	-	461.00	-	-	-	-	-
2-8000	Refunds	-	-	-	-	-	-	-
2-8900	Obsolete	-	1,550.00	-	-	-	-	-
2-9000	Miscellaneous - Reserves	-	-	-	-	-	-	-
2-9100	Spec Proj#1 Ch Light Strike 9-10-19	-	-	-	-	-	-	-
2-9900	Miscellaneous	164,289.06	167,496.79	4,028,925.90	147,740.65	2,520,956.23	2,909,949.49	2,909,949.49
2-9903	Obitid Recovery	-	-	-	23,191.90	-	-	-
	Operating Expenses Total	1,567,644.20	1,690,480.19	5,889,483.39	1,710,830.24	4,418,923.72	4,807,916.98	4,807,916.98
	<b>Supplies and Materials</b>							
3-0116	Data Processing Software	11,052.84	10,336.41	45,000.00	74,248.36	45,000.00	45,000.00	45,000.00
3-0128	Computer & Copier Supp & Repair	19,249.03	16,656.54	50,000.00	13,809.66	50,000.00	50,000.00	50,000.00
3-0209	Sheriff & Jail fuel	-	-	-	-	-	120,000.00	120,000.00
	Supplies and Materials Total	30,301.87	26,992.95	95,000.00	88,058.02	95,000.00	215,000.00	215,000.00

No assurance is provided on these financial statements.

100 General Fund - Miscellaneous Expenditures									
	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
970-00	Miscellaneous (continued)								
	Equipment Rental								
4-0306	Equipment Rental	-	-	-	-	-	-	-	-
	Equipment Rental Total	-	-	-	-	-	-	-	-
	Capital Outlay								
5-0263	Heating and Air Conditioning	-	-	-	-	-	-	-	-
5-0300	Sheriffs/Jail Cars/Vehicles	-	267,546.00	100,000.00	102,328.00	120,000.00	120,000.00	120,000.00	-
5-0301	Cars, Transportation Bus (Assessor/Zoning)	-	25,888.00	30,000.00	-	30,000.00	30,000.00	30,000.00	-
5-0500	Office Equipment	-	-	-	-	-	-	-	-
5-0501	Copy Equipment	49,079.00	-	50,000.00	-	50,000.00	50,000.00	50,000.00	-
5-0502	Data Processing Equipment	52,341.53	60,850.25	300,000.00	66,538.30	300,000.00	300,000.00	300,000.00	-
5-0557	Communications Equipment	-	-	250,000.00	-	250,000.00	250,000.00	250,000.00	-
5-1100	Other Equip (Postage/Folding Machine Lease)	4,191.48	4,191.48	6,000.00	4,191.48	6,000.00	6,000.00	6,000.00	-
5-2510	Misc Capital Outlay - Sheriff Radios	-	-	5,000.00	5,119.45	-	150,000.00	150,000.00	-
5-2511	Misc Capital Outlay - Jail	-	-	-	-	-	100,000.00	100,000.00	-
	Capital Outlay Total	105,612.01	358,475.73	741,000.00	178,177.23	756,000.00	1,006,000.00	1,006,000.00	-
	Transfers								
7-0200	Inter Fund Transfer (County Building)	50,000.00	50,000.00	50,000.00	50,000.00	250,000.00	250,000.00	250,000.00	-
7-0201	Inter Fund Transfer to (Pw - Road)	2,602,996.13	2,600,000.00	1,259,200.10	1,259,200.10	2,450,000.00	2,450,000.00	2,450,000.00	-
7-0203	Inter Fund Transfer to Juvenile Div	98,877.65	100,659.31	83,898.00	110,562.19	110,000.00	110,000.00	110,000.00	-
7-0205	Inter Fund Transfer to County Transportation	-	16,286.25	49,250.00	49,250.00	59,250.00	59,250.00	59,250.00	-
7-0208	Inter Fund Trans to (Pw - Building & Grounds)	210,304.00	260,945.55	200,000.00	200,000.00	275,000.00	275,000.00	275,000.00	-
7-0209	Inter Fund Transfer to (Pw - Noxious Weed)	67,139.20	73,030.18	74,813.00	74,813.00	81,553.60	81,553.60	81,553.60	-
7-0221	Inter Fund Transfer to Emerg Mngt	31,785.99	28,341.25	35,234.67	35,234.67	35,000.00	35,000.00	35,000.00	-
7-0222	Inter Fund Transfer to Jail Fund	-	-	-	-	-	-	-	-
7-0224	Inter Fund Transfer to Inheritance Fund	-	-	-	-	-	-	-	-
7-0225	Inter Fund Transfer to Public Safety Radio System	-	500,000.00	1,000,000.00	1,000,000.00	1,500,000.00	1,500,000.00	1,500,000.00	-
7-0223	Inter Fund Transfer to Comm Tower	-	-	-	8,500.00	-	-	-	-
	Transfer Total	3,061,102.97	3,628,662.54	2,752,395.77	2,787,559.96	4,760,803.60	4,760,803.60	4,760,803.60	-
	Total "Gen Fd - Miscellaneous" Expenditures	7,489,695.03	8,624,873.68	12,751,079.16	7,910,681.92	13,323,927.32	14,082,920.58	14,082,920.58	-
	Total General Fund Expenditures (all functions)	14,703,707.69	16,828,192.62	21,958,161.00	16,691,409.60	23,954,882.12	23,954,882.12	23,954,882.12	-
	Cash Reserve	-	-	2,500,000.00	-	2,500,000.00	2,500,000.00	2,500,000.00	-
	General Fund Total	14,703,707.69	16,828,192.62	24,458,161.00	16,691,409.60	26,454,882.12	26,454,882.12	26,454,882.12	-

No assurance is provided on these financial statements.

650 Highway Bridge Buyback Program Fund Revenues							
	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Officials' Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
271-00	Net Fund Balance 7-1						
	1,193,492.12	590,003.63	1,535,266.43	1,535,266.43	1,154,206.54	1,154,206.54	1,154,206.54
<b>INTERGOVERNMENT STATE</b>							
347-60	Highway Street Buyback Program (STP)	262,519.70	332,391.65	275,000.57	327,649.89	275,000.00	275,000.00
347-60	Highway Bridge Buyback Program (HBP)	547,132.25	789,798.58	575,000.00	816,603.59	575,000.00	575,000.00
<b>OTHER FEES AND MISC REVENUE</b>							
532-08	Revenue Adjustment	-	-	-	-	-	-
		809,651.95	1,102,190.23	850,000.57	1,144,253.39	850,000.00	850,000.00
	Intergovernment State Total						
		809,651.95	1,102,190.23	850,000.57	1,144,253.39	850,000.00	850,000.00
	Total Revenue Available	2,003,144.07	1,692,193.86	2,385,267.00	2,679,519.82	2,004,206.54	2,004,206.54
	Less Expenditures	(1,413,140.44)	(156,927.43)	(2,385,267.00)	(1,525,313.29)	(2,004,206.54)	(2,004,206.54)
	Balance Forward	590,003.63	1,535,266.43	-	1,154,206.54	-	2,004,206.54

No assurance is provided on these financial statements.



650 Highway Bridge Buyback Program Fund Expenditures									
	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
<b>706-00</b>	<b>Bridge Buyback Program</b>								
	<b>Supplies and Materials</b>								
3-0100									
3-0202	Gravel & Borrow	-	-	5,000.00	-	5,000.00	5,000.00	-	-
3-0205	Concrete	-	-	150,000.00	-	150,000.00	150,000.00	-	-
3-0206	Culverts	-	-	10,000.00	-	10,000.00	10,000.00	-	-
3-0207	Steel Products & Bridge Supp.	1,413,140.44	156,927.43	2,170,267.00	1,525,313.28	1,789,206.54	1,789,206.54	-	-
3-0208	Lumber	-	-	50,000.00	-	50,000.00	50,000.00	-	-
3-0214	Seed & Trees & Plantings	-	-	-	-	-	-	-	-
	Supplies and Materials Total	1,413,140.44	156,927.43	2,385,267.00	1,525,313.28	2,004,206.54	2,004,206.54	-	-
	<b>Equipment Rental</b>								
4-0100	Equipment Rental - Road	-	-	-	-	-	-	-	-
	Equipment Rental Total	-	-	-	-	-	-	-	-
	<b>Capital Outlay</b>								
5-0101	Right-Of-Way	-	-	-	-	-	-	-	-
5-0400	Engineering & Technical Eqp	-	-	-	-	-	-	-	-
5-1205	Bituminous Surfacing	-	-	-	-	-	-	-	-
5-1207	Structures, Pipes & Culverts	-	-	-	-	-	-	-	-
5-1302	Engineering Fees	-	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	-	-	-	-	-	-
	Total Expenditures	1,413,140.44	156,927.43	2,385,267.00	1,525,313.28	2,004,206.54	2,004,206.54	2,004,206.54	-

No assurance is provided on these financial statements.

940 Public Safety Radio System Project Fund Revenues								
	Actual Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Official's Request	Board Proposed	Adopted	
	<1>	<2>	<3>	<4>	<5>	<6>	<7>	
	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	
271-00	Net Fund Balance 7-1	-	-	4,248,319.52	4,248,319.52	6,198,608.02	6,198,608.02	6,198,608.02
	INTERGOVERNMENT FEDERAL	-	-	-	-	-	-	-
	INTERGOVERNMENT STATE	-	-	-	-	-	-	-
	OTHER INTERGOVERNMENTAL REVENUE	-	-	-	-	-	-	-
	OTHER FEES AND MISC REVENUE	-	-	-	-	-	-	-
534-01	Contributions & Donations	-	-	-	20,000.00	-	-	-
540-01	Miscellaneous	-	-	-	-	-	-	-
	Other Fees and Misc Revenue Total	-	-	-	20,000.00	-	-	-
	COUNTY TRANSFERS	-	-	-	-	-	-	-
590-02	Inter-Fund from General Fund	-	500,000.00	1,000,000.00	1,000,000.00	1,500,000.00	1,500,000.00	1,500,000.00
590-03	Inter-Fund from COVID American Rescue Plan Fund	-	3,500,000.00	-	-	-	-	-
590-04	Inter-Fund from Inheritance Fund	-	2,000,000.00	1,500,000.00	1,500,000.00	2,000,000.00	2,000,000.00	2,000,000.00
	County Transfers Total	-	6,000,000.00	2,500,000.00	2,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00
	Total Revenue Available	-	6,000,000.00	6,748,319.52	6,768,319.52	9,698,608.02	9,698,608.02	9,698,608.02
	Less Expenditures	-	(1,751,680.49)	(6,748,319.52)	(569,711.50)	(9,698,608.02)	(9,698,608.02)	(9,698,608.02)
	Balance Forward	-	4,248,319.52	-	6,198,608.02	-	-	-

No assurance is provided on these financial statements.

**940 Public Safety Radio System Project Fund Expenditures**

	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
<b>653-00 Communication-Public Safety Radio System</b>							
<b>Operating Expenses</b>							
2-1200 Maintenance & Repairs	-	850.00	100,000.00	-	100,000.00	100,000.00	100,000.00
2-2501 Consulting Fees	-	45,180.48	160,000.00	78,582.26	160,000.00	160,000.00	160,000.00
2-2544 Maintenance Agreements	-	-	-	-	-	-	-
2-9075 Expenditure Adjustment	-	-	-	-	-	-	-
2-9900 Miscellaneous	-	-	-	-	-	-	-
<b>Operating Expenses Total</b>	-	46,130.48	260,000.00	78,582.26	260,000.00	260,000.00	260,000.00
<b>Supplies and Materials</b>							
3-0100 Supplies	-	-	-	-	-	-	-
<b>Supplies and Materials Total</b>	-	-	-	-	-	-	-
<b>Capital Outlay</b>							
5-0303 Safety Equipment	-	-	-	-	1,000.00	1,000.00	1,000.00
5-0311 Radio Equipment	-	-	-	-	1,615,000.00	3,562,608.02	3,562,608.02
5-0557 Communications Equipment	-	-	-	392,242.99	1,500,000.00	1,500,000.00	1,500,000.00
5-1100 Other Equipment - Towers	-	-	-	7,800.00	875,000.00	875,000.00	875,000.00
5-1250 Misc 25% Advance Payment	-	1,705,650.00	872,319.52	-	3,500,000.00	3,500,000.00	3,500,000.00
5-2510 Miscellaneous Capital Outlay	-	-	2,500,000.00	91,086.25	-	-	-
<b>Capital Outlay Total</b>	-	1,705,550.00	6,488,319.52	491,129.24	9,438,608.02	9,438,608.02	9,438,608.02
<b>Total Expenditures</b>	-	1,751,680.48	6,748,319.52	569,711.50	9,698,608.02	9,698,608.02	9,698,608.02

No assurance is provided on these financial statements.

**942 Communication Tower Fund Revenues**

	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Officials Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
271-00 Net Fund Balance 7-1	33,926.16	24,401.98	29,326.98	29,326.98	30,526.98	30,526.98	30,526.98
<b>INTERGOVERNMENT STATE</b>							
349-60 911 Enhanced Wireless Service	-	-	-	-	-	-	-
Intergovernment State Total	-	-	-	-	-	-	-
<b>OTHER FEES AND MISC REVENUE</b>							
365-01 Communications Tower	-	17,000.00	17,000.02	-	15,473.02	15,473.02	15,473.02
532-06 Revenue Adjustment	-	-	-	-	-	-	-
534-01 Contributions & Donations	-	-	-	-	-	-	-
540-01 Miscellaneous	-	-	-	-	-	-	-
Other Fees and Misc Revenue Total	-	17,000.00	17,000.02	-	15,473.02	15,473.02	15,473.02
<b>COUNTY TRANSFERS</b>							
390-02 Inter-Fund	-	-	-	8,500.00	-	-	-
County Transfers Total	-	-	-	8,500.00	-	-	-
Total Revenue Available	33,926.16	41,401.98	46,327.00	37,826.98	46,000.00	46,000.00	46,000.00
Less Expenditures	(9,524.16)	(12,075.00)	(46,327.00)	(7,300.00)	(46,000.00)	(46,000.00)	(46,000.00)
Balance Forward	24,401.98	29,326.98	-	30,526.98	-	-	-

No assurance is provided on these financial statements.

942 Communication Tower Fund Expenditures									
	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Officials Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
690-00	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
Communication Tower									
Operating Expenses									
2-0200 Telephone Service	-	-	-	-	-	-	-	-	-
2-0500 Utilities	-	-	-	-	-	-	-	-	-
2-0600 Maintenance & Repairs	-	-	-	-	-	-	-	-	-
2-2501 Consulting Fees	9,524.18	5,408.75	29,327.00	7,300.00	29,000.00	29,000.00	29,000.00	29,000.00	-
2-9075 Expenditure Adjustment	-	-	-	-	-	-	-	-	-
2-9900 Miscellaneous	-	-	-	-	-	-	-	-	-
2-9901 Miscellaneous (reim. Consultants fees deposit)	-	6,666.25	17,000.00	-	17,000.00	17,000.00	17,000.00	17,000.00	-
Operating Expenses Total	9,524.18	12,075.00	46,327.00	7,300.00	46,000.00	46,000.00	46,000.00	46,000.00	-
Supplies and Materials									
3-0301 Signs	-	-	-	-	-	-	-	-	-
Supplies and Materials Total	-	-	-	-	-	-	-	-	-
Capital Outlay									
5-0314 Radio Equipment	-	-	-	-	-	-	-	-	-
5-1217 Emergency Phone 911 Equip	-	-	-	-	-	-	-	-	-
Capital Outlay Total	-	-	-	-	-	-	-	-	-
Total Expenditures	9,524.18	12,075.00	46,327.00	7,300.00	46,000.00	46,000.00	46,000.00	46,000.00	-

No assurance is provided on these financial statements.

**970 Public Works Fund - Revenues**

	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Rev - Amended 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
271-00 Net Fund Balances for the following 7-1:	5,051,239.25	6,705,051.79	7,627,814.72	7,627,814.72	6,306,509.18	6,306,509.18	6,306,509.18
<b>LICENSES AND PERMITS</b>							
325-01 Building Permits	-	-	-	-	-	-	-
License and Permits Total	-	-	-	-	-	-	-
<b>INTERGOVERNMENTAL FEDERAL</b>							
334-01 Emergency Flood Relief	-	-	-	-	-	-	-
334-02 Natural Disaster Relief	-	-	-	-	-	-	-
334-03 Natural Disaster Relief (Townsships)	-	-	-	-	-	-	-
Intergovernmental Federal Total	-	-	-	-	-	-	-
<b>INTERGOVERNMENT STATE</b>							
341-02 Emergency State Aid	-	-	-	-	-	-	-
346-03 Motor Vehicle Fee (From State)	127,928.72	268,817.61	250,000.00	288,475.36	275,000.00	275,000.00	275,000.00
347-01 Highway Allocation	3,795,069.93	3,856,502.81	3,750,000.00	4,160,623.06	4,000,000.00	4,000,000.00	4,000,000.00
347-02 Highway Incentive	-	-	-	-	-	-	-
347-04 Motor Vehicle Sales Tax	-	-	-	-	-	-	-
347-10 Road/Bridge Project Costs (Dept of Roads)	-	-	-	-	-	-	-
Intergovernment State Total	3,922,998.65	4,125,320.42	4,000,000.00	4,459,098.42	4,275,000.00	4,275,000.00	4,275,000.00
<b>OTHER INTERGOVERNMENTAL REVENUE</b>							
351-01 Interlocal Government Payments	1,004,256.76	188,258.35	250,000.00	191,798.88	200,000.00	200,000.00	200,000.00
353-01 In Lieu Tax-1957 & Prior	244.15	244.15	-	244.15	-	-	-
361-03 Sales Tax Commission, 5%	12,786.98	10,528.91	-	7,091.44	-	-	-
Other Intergovernmental Revenue Total	1,017,287.89	199,031.41	250,000.00	199,134.27	200,000.00	200,000.00	200,000.00
<b>OTHER FEES AND MISC. REVENUE</b>							
420-01 Machine Hire	-	-	-	-	-	-	-
450-02 Photo Copies	-	-	-	-	-	-	-
450-03 Postage	-	-	-	-	-	-	-
473-05 Jury Duty Reimbursed	-	35.00	-	-	-	-	-
480-01 Weed Spraying	-	-	-	-	-	-	-
480-03 Weed Department Misc Revenue	3,489.00	-	3,000.00	943.60	3,000.00	3,000.00	3,000.00
530-01 Sale of Surplus Property - Equip	-	-	-	-	-	-	-
530-02 Sale of Property and Bldgs	-	-	-	-	-	-	-
530-03 Sale of Surplus Property - Misc	5,670.69	9,609.36	5,000.00	10,371.84	5,000.00	5,000.00	5,000.00
530-04 Sale of Supplies	-	-	-	-	-	-	-
531-01 Judgments & Settlements	-	-	-	-	-	-	-
531-02 Insurance Settlements	1,385.20	61.54	-	-	-	-	-
532-06 Revenue Adjustment	-	-	-	-	-	-	-
540-01 Miscellaneous Revenue	206,959.62	32,846.07	215,000.00	628,621.89	8,962.02	8,962.02	8,962.02
Other Fees and Misc Revenue Total	217,404.51	42,551.97	223,000.00	639,937.33	16,962.02	16,962.02	16,962.02

No assurance is provided on these financial statements.

**970 Public Works Fund - Revenues**

	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Rev - Amended 2023-2024	Actual Revenue 2023-2024	Officials Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
<b>COUNTY TRANSFERS</b>							
590-02 Interfund Transfer - Building & Grounds - General	210,304.00	260,946.55	200,000.00	200,000.00	275,000.00	275,000.00	275,000.00
590-04 Interfund Transfer - Road - General	2,602,996.13	2,600,000.00	1,259,200.10	1,259,200.10	2,450,000.00	2,450,000.00	2,450,000.00
590-05 Interfund Transfer - Noxious Weed - General	67,139.20	73,030.18	74,813.00	74,813.00	81,553.60	81,553.60	81,553.60
590-12 Interfund Transfer - Road - Inheritance	-	-	-	-	-	-	-
<b>County Transfers Total</b>	<b>2,880,439.33</b>	<b>2,933,975.73</b>	<b>1,534,013.10</b>	<b>1,534,013.10</b>	<b>2,806,553.60</b>	<b>2,806,553.60</b>	<b>2,806,553.60</b>
<b>Total Revenue Available</b>	<b>13,089,369.63</b>	<b>14,006,931.32</b>	<b>13,634,827.82</b>	<b>14,459,997.84</b>	<b>13,605,024.80</b>	<b>13,605,024.80</b>	<b>13,605,024.80</b>
<b>Less Expenditures</b>	<b>(6,383,317.84)</b>	<b>(6,379,116.60)</b>	<b>(13,634,827.82)</b>	<b>(8,153,488.66)</b>	<b>(13,605,024.80)</b>	<b>(13,605,024.80)</b>	<b>(13,605,024.80)</b>
<b>Balance Forward</b>	<b>6,706,051.79</b>	<b>7,627,814.72</b>	<b>-</b>	<b>6,306,509.18</b>	<b>-</b>	<b>-</b>	<b>-</b>

No assurance is provided on these financial statements.

Public Works Fund INDEX OF FUNCTIONS AND EXPENSES

#	FUNCTION	ACTUAL		AMENDED		2023-2024		Official's Request		Board Proposed		Adopted
		2021-2022	2022-2023	2023-2024	Adopted	Actual	2024-2025	2024-2025	2024-2025	2024-2025		
641	Building & Grounds	200,534.24	243,032.87	281,757.92	279,582.48	312,649.20	312,649.20	312,649.20	312,649.20			
705	Road Fund	6,119,964.18	6,067,564.79	13,278,256.90	7,801,980.85	13,210,822.00	13,210,822.00	13,210,822.00	13,210,822.00			
733	Noxious Weed Control	62,819.42	68,518.94	74,813.00	71,945.33	81,553.60	81,553.60	81,553.60	81,553.60			
	TOTAL	6,383,317.84	6,379,116.60	13,634,827.82	8,153,488.66	13,605,024.80	13,605,024.80	13,605,024.80	13,605,024.80			

No assurance is provided on these financial statements.



**970 Public Works Fund - Building & Grounds Expenditures**

	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Exp - AMENDED 2023-2024	Actual Expense 2023-2024	Officials Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
<b>641-00 Building &amp; Grounds</b>							
<b>Personal Services</b>							
1-0100 Official's Salary	53,848.16	60,055.64	61,411.68	63,486.29	67,470.00	67,470.00	67,470.00
1-0303 Asst Mahr. Engineer	107,152.75	139,489.92	138,146.24	164,120.98	187,179.20	187,179.20	187,179.20
1-0306 Custodial Salary	-	-	-	-	-	-	-
1-0406 Custodial P/T Salary	-	-	-	-	-	-	-
1-0500 Comp/Overtime Pay	10,655.51	18,029.91	15,000.00	17,770.88	20,000.00	20,000.00	20,000.00
1-0600 Vacation Pay	-	-	-	-	-	-	-
1-0700 Sick Pay	-	-	-	-	-	-	-
Personal Services Total	171,654.42	215,575.47	214,557.92	245,377.95	274,649.20	274,649.20	274,649.20
<b>Operating Expenses</b>							
2-1600 Other Equipment Repair	-	-	2,000.00	1,318.63	1,500.00	1,500.00	1,500.00
2-1601 Lawn Equipment Repair	74.73	207.42	600.00	145.53	500.00	500.00	500.00
2-1810 Uniform Cleaning-Service (L&J)	3,249.51	3,750.75	4,000.00	3,977.42	4,000.00	4,000.00	4,000.00
2-2546 Contractual Svcs(Cleaning- Broadway Bldg & Courthouse)	-	-	-	-	-	-	-
2-9900 Miscellaneous	434.06	-	17,500.00	-	-	-	-
Operating Expenses Total	3,758.30	3,958.17	24,000.00	5,411.58	6,000.00	6,000.00	6,000.00
<b>Supplies and Materials</b>							
3-0103 Janitorial Supplies	24,992.97	23,261.94	40,000.00	26,983.34	25,000.00	25,000.00	25,000.00
3-0120 Grounds Supplies - Fertilizer	-	-	200.00	-	-	-	-
Supplies and Materials Total	24,992.97	23,261.94	40,200.00	26,983.34	25,000.00	25,000.00	25,000.00
<b>Capital Outlay</b>							
5-0309 Mower	-	-	-	-	-	-	-
5-1100 Other Equipment	128.55	237.29	3,000.00	1,789.61	7,000.00	7,000.00	7,000.00
Capital Outlay Total	128.55	237.29	3,000.00	1,789.61	7,000.00	7,000.00	7,000.00
<b>Transfers</b>							
7-0200 Transfer of funds from General Misc.	-	-	-	-	-	-	-
Transfer Total	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>200,534.24</b>	<b>243,032.87</b>	<b>281,757.92</b>	<b>279,562.48</b>	<b>312,649.20</b>	<b>312,649.20</b>	<b>312,649.20</b>

No assurance is provided on these financial statements.

**970 Public Works Fund - Road Expenditures**

	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Exp - AMENDED 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
705-00	<1>	<2>	<3>	<4>	<5>	<6>	<7>
<b>County Hi-Way</b>							
<b>Personal Services</b>							
1-0100 Official's Salary	70,287.92	78,774.58	82,713.31	81,546.00	84,512.00	84,512.00	84,512.00
1-0301 Administrative Salary	44,089.74	52,945.34	55,595.87	54,695.88	57,600.00	57,600.00	57,600.00
1-0303 Maintenance - Salaries	679,644.16	757,732.57	798,621.76	727,954.12	970,000.00	970,000.00	970,000.00
1-0304 Construction - Salaries	428,851.26	462,474.53	573,623.96	524,420.85	500,000.00	500,000.00	500,000.00
1-0405 Clerical PT Salary	-	586.80	-	391.10	2,000.00	2,000.00	2,000.00
1-0500 Comp/Overtime Pay	13,483.28	7,814.46	25,000.00	25,237.11	25,000.00	25,000.00	25,000.00
1-0600 Vacation Pay	-	-	-	-	-	-	-
1-0700 Sick Pay	-	-	-	-	-	-	-
1-0803 Insurance Premiums - County Share	-	-	-	-	-	-	-
1-0804 Group Life	-	-	-	-	-	-	-
1-0901 Regular (County Share)	-	-	-	-	-	-	-
1-1000 Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
<b>Personal Services Total</b>	<b>1,234,356.36</b>	<b>1,360,328.28</b>	<b>1,535,556.90</b>	<b>1,414,245.06</b>	<b>1,639,112.00</b>	<b>1,639,112.00</b>	<b>1,639,112.00</b>
<b>Operating Expenses</b>							
2-0100 Postage	-	-	-	-	-	-	-
2-0501 Utilities - Electricity	17,835.89	17,762.14	25,000.00	18,117.23	25,000.00	25,000.00	25,000.00
2-0503 Heating Fuel & Sewer	53,692.41	64,108.02	80,000.00	41,213.85	60,000.00	60,000.00	60,000.00
2-1210 Office Equipment Repair	-	-	-	-	-	-	-
2-1300 Building Repairs	21,664.21	25,791.13	50,000.00	23,357.15	30,000.00	30,000.00	30,000.00
2-1400 Road Eqp Repair - Parts	110,382.48	159,344.89	250,000.00	319,852.43	170,000.00	170,000.00	170,000.00
2-1550 Radio Repair/Maint	-	-	1,700.00	197.00	700.00	700.00	700.00
2-1791 Dues, Subs, Reg, & Training	929.99	482.99	1,000.00	532.99	1,500.00	1,500.00	1,500.00
2-1760 Conventions/Workshop Exp	767.31	1,695.91	2,300.00	1,273.80	1,800.00	1,800.00	1,800.00
2-2601 FEMA Grants	-	-	-	-	-	-	-
2-3030 Drug and Alcohol Testings	1,399.75	1,108.75	1,500.00	497.00	1,500.00	1,500.00	1,500.00
2-9075 Expenditure Adjustment	-	-	-	-	-	-	-
2-9900 Miscellaneous	21,565.42	35,980.07	65,000.00	12,594.23	15,000.00	15,000.00	15,000.00
2-9901 Miscellaneous (Natural Disaster Relief Townships)	-	-	-	-	-	-	-
2-9902 Miscellaneous (SMC Crop Grand Expenses)	-	-	-	-	-	-	-
<b>Operating Expenses Total</b>	<b>228,167.46</b>	<b>296,273.90</b>	<b>476,500.00</b>	<b>417,635.68</b>	<b>305,500.00</b>	<b>305,500.00</b>	<b>305,500.00</b>
<b>Supplies and Materials</b>							
3-0101 Office Supplies	444.20	972.68	1,200.00	868.06	1,200.00	1,200.00	1,200.00
3-0102 Chemical Supplies	132,959.33	26,508.92	180,000.00	107,848.49	180,000.00	180,000.00	180,000.00
3-0106 Shop Supplies	6,032.60	5,809.08	7,000.00	3,907.70	7,000.00	7,000.00	7,000.00
3-0109 Shop Tools	9,243.46	3,115.12	7,000.00	4,285.33	7,000.00	7,000.00	7,000.00
3-0110 Small Tools, Etc	-	-	-	-	-	-	-
3-0202 Crushed Rock	377,119.57	94,305.21	400,000.00	449,760.05	400,000.00	400,000.00	400,000.00
3-0203 Grader Blades	62,889.99	33,921.00	50,000.00	43,275.10	50,000.00	50,000.00	50,000.00

No assurance is provided on these financial statements.

**970 Public Works Fund - Road Expenditures**

	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Exp - AMENDED 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
<b>705-60 County Hi-Way (continued)</b>							
<b>Supplies and Materials (continued)</b>							
3-0205 Concrete	1,343.75	5,665.75	5,000.00	-	5,000.00	5,000.00	5,000.00
3-0206 Culverts	72,171.64	342,728.19	300,000.00	415,911.61	300,000.00	300,000.00	300,000.00
3-0207 Steel Products & Bridge Supplies	35,021.62	4,887.00	10,000.00	3,541.39	10,000.00	10,000.00	10,000.00
3-0208 Lumber	224.88	6,624.00	10,000.00	-	10,000.00	10,000.00	10,000.00
3-0209 Machinery & Equipment Fuel	468,316.93	474,888.70	441,000.00	429,222.92	441,000.00	441,000.00	441,000.00
3-0210 Mach & Equip Grease & Oil	24,729.07	3,837.76	25,000.00	13,707.96	25,000.00	25,000.00	25,000.00
3-0211 Mach & Equip Tire & Tire Repair	25,591.86	61,743.67	85,000.00	76,102.37	85,000.00	85,000.00	85,000.00
3-0214 Seed & Trees & Plantings	187.74	-	3,000.00	-	3,000.00	3,000.00	3,000.00
3-0301 Signs	44,860.87	42,349.71	60,000.00	22,831.11	60,000.00	60,000.00	60,000.00
3-0302 Signs (Rural Addressing)	-	-	-	-	-	-	-
3-0306 Pavement Marking	104,117.50	-	120,000.00	121,257.50	120,000.00	120,000.00	120,000.00
3-0400 Miscellaneous Supplies & Materials	57,779.15	26,538.86	40,000.00	69,364.45	40,000.00	40,000.00	40,000.00
Supplies and Materials Total	<b>1,422,834.16</b>	<b>1,133,893.45</b>	<b>1,744,200.00</b>	<b>1,761,864.04</b>	<b>1,744,200.00</b>	<b>1,744,200.00</b>	<b>1,744,200.00</b>
<b>Equipment Rental</b>							
4-0100 Road Equipment Rental	-	10.00	10,000.00	615.00	10,000.00	10,000.00	10,000.00
4-0600 Land Rental	-	-	-	10.00	10.00	10.00	10.00
Equipment Rental Total	-	<b>10.00</b>	<b>10,000.00</b>	<b>625.00</b>	<b>10,010.00</b>	<b>10,010.00</b>	<b>10,010.00</b>
<b>Capital Outlay</b>							
5-0101 Right of Way	-	-	5,000.00	-	5,000.00	5,000.00	5,000.00
5-0203 Building Acquisition	-	-	-	-	-	-	-
5-0300 Machinery & Equipment	-	307,600.00	400,000.00	4,845.61	400,000.00	400,000.00	400,000.00
5-0301 Cars & trucks	-	5,000.00	50,000.00	-	-	-	-
5-0302 Pickups	-	-	100,000.00	94,263.00	100,000.00	100,000.00	100,000.00
5-0303 Trucks (now obsolete)	-	-	-	-	-	-	-
5-0306 Loaders (obsolete now)	-	-	-	-	-	-	-
5-0307 Motor Graders & loaders	-	292,878.00	550,000.00	-	550,000.00	550,000.00	550,000.00
5-0311 Radio Equipment	-	-	1,500.00	-	1,500.00	1,500.00	1,500.00
5-0314 Industrial Tractors/ other roads equipment	-	-	300,000.00	-	300,000.00	300,000.00	300,000.00
5-0315 Engineering & Technical Equipment	2,292.14	2,633.00	4,000.00	2,725.20	4,000.00	4,000.00	4,000.00
5-1100 Other Equipment	7,190.00	21,600.96	100,000.00	48,874.70	80,000.00	80,000.00	80,000.00
5-1201 Armor Coating	-	-	-	-	-	-	-
5-1205 Bituminous Surfacing	465,996.62	27,983.00	400,000.00	4,014.70	400,000.00	400,000.00	400,000.00
5-1207 Structures, Pipes, & Box Culverts	-	1,055,579.33	2,800,000.00	117,887.99	2,800,000.00	2,800,000.00	2,800,000.00
5-1212 Miscellaneous Road Contracts	1,703,580.16	79,365.32	2,300,000.00	2,291,218.49	2,300,000.00	2,300,000.00	2,300,000.00
5-1214 Miscellaneous - C-78(804) County Road 11	-	-	1,000,000.00	-	1,000,000.00	1,000,000.00	1,000,000.00
5-1216 Gravel Surfacing - Contracts	596,044.89	847,888.79	850,000.00	806,029.68	850,000.00	850,000.00	850,000.00
5-1501 Legal Fees	2,325.44	2,240.26	1,500.00	819.82	1,500.00	1,500.00	1,500.00
5-1502 Engineering Fees	457,176.95	634,290.50	650,000.00	836,931.88	720,000.00	720,000.00	720,000.00

No assurance is provided on these financial statements.



970 Public Works Fund - Noxious Weed Control Expenditures									
	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
733-00	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
Weed Control									
Personal Services									
1-0100 Official Salary	52,573.84	61,023.91	61,213.00	64,487.48	67,953.60	67,953.60	67,953.60		
1-0500 Comp/Overtime Pay	1,657.36	561.15	-	1,218.46	-	-	-		
1-0600 Vacation Pay	-	-	-	-	-	-	-		
1-0700 Sick Pay	-	-	-	-	-	-	-		
1-0803 Insurance Premiums - County Share	-	-	-	-	-	-	-		
1-0804 Group Life	-	-	-	-	-	-	-		
1-0901 Regular (County Share)	-	-	-	-	-	-	-		
1-1000 Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-		
Personal Services Total	54,231.20	61,585.06	61,213.00	65,705.64	67,953.60	67,953.60	67,953.60		
Operating Expenses									
2-0100 Postage	-	-	-	-	-	-	-		
2-1012 Printing & Publishing	527.64	733.44	500.00	758.55	500.00	500.00	500.00		
2-1210 Office Equipment Repair	-	-	-	-	-	-	-		
2-1610 Truck Repair	384.48	346.10	1,000.00	-	1,000.00	1,000.00	1,000.00		
2-1630 Spraying Equipment Repair	161.16	428.50	400.00	136.40	400.00	400.00	400.00		
2-1702 Lodging	554.00	595.90	600.00	488.88	600.00	600.00	600.00		
2-1709 Adm. Mileage	570.29	494.09	600.00	363.81	600.00	600.00	600.00		
2-1751 Dues, Subs, Reg. & Training	655.00	885.00	1,100.00	3,017.15	1,100.00	1,100.00	1,100.00		
2-1760 Convention Exp - Lodging & Meals	278.00	-	300.00	-	300.00	300.00	300.00		
2-2570 Machine Hire - Contract Spraying	2,900.00	-	3,100.00	-	3,100.00	3,100.00	3,100.00		
2-9900 Miscellaneous	-	-	-	-	-	-	-		
Operating Expenses Total	6,030.57	3,483.03	7,600.00	4,764.79	7,600.00	7,600.00	7,600.00		
Supplies and Materials									
3-0101 Office Supplies	-	-	300.00	-	300.00	300.00	300.00		
3-0102 Chemical Supplies	2,557.65	3,450.85	3,500.00	1,474.90	3,500.00	3,500.00	3,500.00		
3-0209 Fuel - Mach & Equip	-	-	2,000.00	-	2,000.00	2,000.00	2,000.00		
3-0210 Grease & Oil - Mach & Equip	-	-	-	-	-	-	-		
3-0211 Tires & Repair	-	-	200.00	-	200.00	200.00	200.00		
Supplies and Materials Total	2,557.65	3,450.85	6,000.00	1,474.90	6,000.00	6,000.00	6,000.00		
Capital Outlay									
5-0301 Trucks	-	-	-	-	-	-	-		
5-0306 Spraying Equipment	-	-	-	-	-	-	-		
Capital Outlay Total	-	-	-	-	-	-	-		
Total Expenditures	62,819.42	68,518.94	74,813.00	71,945.33	81,553.60	81,553.60	81,553.60		

No assurance is provided on these financial statements.

985 County Child Support Incentive Fund (County Attorney) Revenues							
	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
27-00	Net Fund Balance	52,148.98	70,585.03	79,662.17	79,662.17	115,941.56	115,941.56
	<b>County Attorney</b>						
396-03	Federal - Reim Costs IV-D	-	-	-	-	-	-
396-50	Incentive Payments - Child Support	19,800.00	20,761.00	20,000.83	45,764.00	20,000.44	20,000.44
	County Attorney Total	19,800.00	20,761.00	20,000.83	45,764.00	20,000.44	20,000.44
	<b>OTHER FEES &amp; MISC. REVENUE</b>						
540-01	Miscellaneous Revenue	-	-	-	-	-	-
	Other Fees & Misc. Revenue Total	-	-	-	-	-	-
	<b>COUNTY TRANSFERS</b>						
590-02	Inter Fund Transfer from General Fund	-	-	-	-	-	-
703-00	Inter Fund Transfer	-	-	-	-	-	-
	County Transfers Total	-	-	-	-	-	-
	Total Revenue Available	71,948.98	91,346.03	99,663.00	125,426.17	135,942.00	135,942.00
	Less Expenditures	(1,363.95)	(11,683.86)	(99,663.00)	(9,484.61)	(135,942.00)	(135,942.00)
	Balance Forward	70,585.03	79,662.17	-	115,941.56	-	-

No assurance is provided on these financial statements.

985 County Child Support Incentive Fund (County Attorney) Expenditures									
		Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025	
		<1>	<2>	<3>	<4>	<5>	<6>	<7>	
662-00	IV-D Cases County Attorney								
	Personal Services								
1-0100	Officials Salary	-	-	-	-	-	-	-	-
1-0201	Chief Deputy Salary	-	-	-	-	-	-	-	-
1-0202	Other Deputy's Salary	-	152,13	-	-	-	-	-	-
1-0203	Part-Time Deputy Salary	-	-	-	-	-	-	-	-
1-0300	Regular Time Salary	-	3,843.66	-	8,741.61	-	-	-	-
1-0332	Legal Assistant	-	-	-	-	-	-	-	-
1-0343	Investigator	-	-	-	-	-	-	-	-
1-0405	Clerical P/T Salary	-	-	-	-	-	-	-	-
	Personal Services Total	-	3,995.79	-	8,741.61	-	-	-	-
	Operating Expenses								
2-0100	Postage	-	-	-	-	-	-	-	-
2-1210	Office Equipment Repair	-	-	-	-	-	-	-	-
2-1700	Travel Expense	-	-	-	-	-	-	-	-
2-1704	Mileage	-	-	-	-	-	-	-	-
2-1751	Dues, Subs, Reg. & Training	-	-	-	-	-	-	-	-
2-1760	Convention Exp., Lodging & Meals	-	-	-	305.00	-	-	-	-
2-9075	Expenditure Adjustment	-	-	-	-	-	-	-	-
2-9900	Miscellaneous	-	-	99,663.00	-	135,942.00	135,942.00	135,942.00	135,942.00
	Operating Expenses Total	-	-	99,663.00	305.00	135,942.00	135,942.00	135,942.00	135,942.00
	Supplies and Materials								
3-0101	Office Supplies	463.97	29.75	-	-	-	-	-	-
3-0120	Resource Material / program supplies	-	-	-	-	-	-	-	-
	Supplies and Materials Total	463.97	29.75	-	-	-	-	-	-
	Capital Outlay								
5-0500	Office Equipment	899.98	2,023.54	-	438.00	-	-	-	-
5-0502	Data Processing Equipment	-	-	-	-	-	-	-	-
5-0505	Office Furniture	-	-	-	-	-	-	-	-
	Capital Outlay Total	899.98	2,023.54	-	438.00	-	-	-	-
	COUNTY TRANSFERS								
7-0200	Interfund Transfers To General	-	5,634.78	-	-	-	-	-	-
	Interfund Transfers Total	-	5,634.78	-	-	-	-	-	-
	Total Expenditures	1,363.95	11,693.86	99,663.00	9,484.61	135,942.00	135,942.00	135,942.00	135,942.00

No assurance is provided on these financial statements.

**990 County Visitors Promotion Fund Revenues**

	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
27-00	Net Fund Balance	23,729.61	40,488.83	43,636.84	43,636.84	49,723.90	49,723.90
	<b>TAXES</b>						
315-03	Sales Tax (Lodging) Co Visitor Prom	20,366.20	20,334.27	20,000.16	20,523.07	20,000.10	20,000.10
	Taxes Total	20,366.20	20,334.27	20,000.16	20,523.07	20,000.10	20,000.10
	<b>COUNTY TRANSFERS</b>						
590-02	Inter Fund Transfer	-	-	-	-	-	-
	County Transfers Total	-	-	-	-	-	-
	Total Revenue Available	44,095.81	60,823.10	63,637.00	64,156.91	69,724.00	69,724.00
	Less Expenditures	(3,606.98)	(17,186.26)	(63,637.00)	(14,436.01)	(69,724.00)	(69,724.00)
	Balance Forward	40,488.83	43,636.84	-	49,723.90	-	-

No assurance is provided on these financial statements.



**990 County Visitors Promotion Fund Expenditures**

	Actual		Budgeted		Actual		Officials's	Board	Adopted
	Expense	Expense	Expense	Expense	Expense	Expense	Request	Proposed	2024-2025
	2021-2022	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025
879-00	<1>	<2>	<3>	<3>	<4>	<5>	<6>	<7>	
County Visitors Promotion Fund									
Operating Expenses									
2-1012 Printing & Publishing	-	-	15,000.00		-	15,000.00	15,000.00	15,000.00	15,000.00
2-1704 Mileage / travel	-	-	200.00		-	200.00	200.00	200.00	200.00
2-1708 Board Members Expenses	-	-	-		-	-	-	-	-
2-1751 Dues, Subs, Reg etc	-	-	500.00		-	500.00	500.00	500.00	500.00
2-1760 Convention Exp-Lodging & Meals	-	-	480.00		-	480.00	480.00	480.00	480.00
2-2500 Contractual Services	3,606.98	4,186.26	2,500.00		4,436.01	2,500.00	2,500.00	2,500.00	2,500.00
2-6030 Promotion Advertising	-	13,000.00	44,957.00		10,000.00	51,044.00	51,044.00	51,044.00	51,044.00
2-9075 Expenditure Adjustments	-	-	-		-	-	-	-	-
Operating Expenses Total	3,606.98	17,186.26	63,637.00		14,436.01	69,724.00	69,724.00	69,724.00	69,724.00
Interfund Transfers									
7-0200 Interfund Transfer to Improvement Fund	-	-	-		-	-	-	-	-
Interfund Transfers Total	-	-	-		-	-	-	-	-
Total Expenditures	3,606.98	17,186.26	63,637.00		14,436.01	69,724.00	69,724.00	69,724.00	69,724.00

No assurance is provided on these financial statements.

**995 County Visitors Improvement Fund Revenues**

		Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Officials' Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
		<1>	<2>	<3>	<4>	<5>	<6>	<7>
271-00	Net Fund Balance	66,080.80	86,447.02	89,281.33	89,281.33	102,804.44	102,804.44	102,804.44
<b>TAXES</b>								
315-03	Sales Tax (Lodging) Co Visitor Improv	20,366.22	20,334.31	20,000.67	20,523.11	20,000.56	20,000.56	20,000.56
	Taxes Total	20,366.22	20,334.31	20,000.67	20,523.11	20,000.56	20,000.56	20,000.56
<b>COUNTY TRANSFERS</b>								
590-02	Inter Fund Transfer from Promotion Fund	-	-	-	-	-	-	-
	County Transfers Total	-	-	-	-	-	-	-
	Total Revenue Available	86,447.02	106,781.33	109,282.00	109,804.44	122,805.00	122,805.00	122,805.00
	less Expenditures	-	(17,500.00)	(109,282.00)	(7,000.00)	(122,805.00)	(122,805.00)	(122,805.00)
	Balance Forward	86,447.02	89,281.33	-	102,804.44	-	-	-

No assurance is provided on these financial statements.

**995 County Visitors Improvement Fund Expenditures**

	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
<b>880-00 County Visitors Improvement</b>							
<b>Operating Expenses</b>							
2-1704 Mileage	-	-	-	-	-	-	-
2-1708 Board Members Expenses	-	-	-	-	-	-	-
2-6030 Promotion Supplies	-	-	-	-	-	-	-
2-6031 Grants	-	7,000.00	-	-	-	-	-
2-6071 Special Projects	-	-	54,641.00	3,500.00	61,402.50	61,402.50	61,402.50
2-6082 Enhancement	-	10,500.00	54,641.00	3,500.00	61,402.50	61,402.50	61,402.50
2-9075 Expenditure Adjustments	-	-	-	-	-	-	-
<b>Operating Expenses Total</b>	-	17,500.00	109,282.00	7,000.00	122,805.00	122,805.00	122,805.00
<b>Total Expenditures</b>	-	17,500.00	109,282.00	7,000.00	122,805.00	122,805.00	122,805.00

No assurance is provided on these financial statements.

**1150 Register of Deeds Preservation & Modernization Fund Revenues**

	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
271-00 Net Fund Balance	107,828.73	130,231.06	143,641.63	143,641.63	153,570.10	153,570.10	153,570.10
<b>REGISTER OF DEEDS</b>							
394-01 Filing and Recording Fees	26,388.00	18,011.00	20,000.37	15,668.00	15,000.90	15,000.90	15,000.90
394-03 Miscellaneous Fees	-	-	-	-	-	-	-
532-06 Revenue adjustment	-	216.00	-	-	-	-	-
604-00 Pres/Modification of Records	-	-	-	-	-	-	-
	26,388.00	18,227.00	20,000.37	15,668.00	15,000.90	15,000.90	15,000.90
Register of Deeds Total							
<b>COUNTY TRANSFERS</b>							
590-02 Inter Fund Transfer	-	(216.00)	-	-	-	-	-
Courty Transfers Total	-	(216.00)	-	-	-	-	-
Total Revenue Available	134,216.73	148,242.06	163,642.00	169,309.63	168,571.00	168,571.00	168,571.00
Less Expenditures	(3,985.67)	(4,800.43)	(163,642.00)	(5,739.63)	(168,571.00)	(168,571.00)	(168,571.00)
Balance Forward	130,231.06	143,641.63	-	163,570.10	-	-	-

No assurance is provided on these financial statements.

**1150 Register of Deeds Preservation & Modernization Fund Expenditures**

	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Official's Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
<b>604-00 Register of Deeds</b>							
<b>Operating Expenses</b>							
2-1016 Micro Film	2,592.00	4,078.44	76,000.00	2,675.52	10,000.00	10,000.00	10,000.00
2-9900 Miscellaneous	-	-	-	-	-	-	-
<b>Operating Expenses Total</b>	<b>2,592.00</b>	<b>4,078.44</b>	<b>76,000.00</b>	<b>2,675.52</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>Supplies and Materials</b>							
3-0101 Office Supplies	1,393.67	-	2,500.00	3,084.01	2,500.00	2,500.00	2,500.00
3-0116 Data Processing Software	-	-	1,500.00	-	1,500.00	1,500.00	1,500.00
<b>Supplies and Materials Total</b>	<b>1,393.67</b>	<b>-</b>	<b>4,000.00</b>	<b>3,084.01</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>4,000.00</b>
<b>Capital Outlay</b>							
5-0500 Office Equipment	-	521.99	7,500.00	-	7,500.00	7,500.00	7,500.00
5-0502 Data Processing Equip	-	-	77,142.00	-	147,071.00	147,071.00	147,071.00
<b>Capital Outlay Total</b>	<b>-</b>	<b>521.99</b>	<b>84,642.00</b>	<b>-</b>	<b>154,571.00</b>	<b>154,571.00</b>	<b>154,571.00</b>
<b>COUNTY TRANSFERS</b>							
7-0200 InterFund Transfers To General	-	-	-	-	-	-	-
<b>County Transfers Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>3,985.67</b>	<b>4,600.43</b>	<b>163,642.00</b>	<b>5,739.53</b>	<b>168,571.00</b>	<b>168,571.00</b>	<b>168,571.00</b>

No assurance is provided on these financial statements.

1900 Veteran's Relief Fund Revenues							
	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
271-00 Net Fund Balance 7-1	96,891.53	96,307.12	97,376.57	97,376.57	101,120.00	101,120.00	101,120.00
<b>OTHER FEES &amp; MISC REVENUE</b>							
510-01 Interest on Investments	415.59	1,068.45	1,000.43	3,744.43	1,000.00	1,000.00	1,000.00
540-01 Miscellaneous Revenue	-	-	-	-	-	-	-
Other Fees & Misc Revenue Total	415.59	1,068.45	1,000.43	3,744.43	1,000.00	1,000.00	1,000.00
Total Revenue Available	96,307.12	97,375.57	98,376.00	101,120.00	102,120.00	102,120.00	102,120.00
Less Expenditures	-	-	(98,376.00)	-	(102,120.00)	(102,120.00)	(102,120.00)
Balance Forward	96,307.12	97,376.57	-	101,120.00	-	-	-

No assurance is provided on these financial statements.

**1900 Veteran's Relief Fund Expenditures**

	Actual		Budgeted	Actual		Official's Request	Board Proposed	Adopted
	Expense	2021-2022		Expense	2023-2024			
	<1>		<2>	<3>	<4>	<5>	<6>	<7>
802-00								
Veteran's Aid								
Operating Expenses								
2-2850 Emergency Relief	-	-	98,376.00	-	102,120.00	-	102,120.00	102,120.00
2-9075 Expenditure Adjustments	-	-	-	-	-	-	-	-
Operating Expenses Total	-	-	98,376.00	-	102,120.00	-	102,120.00	102,120.00
Total Expenditures	-	-	98,376.00	-	102,120.00	-	102,120.00	102,120.00

No assurance is provided on these financial statements.

**2100 Cultural/Recreation (Youth Camp) Fund Revenues**

	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
271-00 Net Fund Balance	6,844.01	10,219.01	7,931.51	7,931.51	4,690.93	4,690.93	4,690.93
<b>INTERGOVERNMENT STATE</b>							
340-01 State Grants	-	-	-	-	-	-	-
Intergovernment State Total	-	-	-	-	-	-	-
<b>OTHER FEES AND MISC REVENUE</b>							
510-01 Interest On Investments	-	-	-	-	-	-	-
534-01 Contributions/Donations	8,875.00	5,475.00	5,000.00	4,056.92	5,000.07	5,000.07	5,000.07
540-01 Miscellaneous Revenue	-	-	-	-	-	-	-
Other Fees and Misc. Revenue Total	8,875.00	5,475.00	5,000.00	4,056.92	5,000.07	5,000.07	5,000.07
<b>COUNTY TRANSFERS</b>							
590-02 Inter-Fund-Trans	-	-	-	-	-	-	-
County Transfers Total	-	-	-	-	-	-	-
Total Revenue Available	15,719.01	15,694.01	12,931.51	11,988.43	9,691.00	9,691.00	9,691.00
Less Expenditures	(5,500.00)	(7,762.50)	(12,931.51)	(7,297.50)	(9,691.00)	(9,691.00)	(9,691.00)
Balance Forward	10,219.01	7,931.51	-	4,690.93	-	-	-

No assurance is provided on these financial statements.



**2100 Cultural and Recreation Fund Expenditures**

	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
<b>667-00 Youth Camp</b>							
<b>Operating Expenses</b>							
2-1704 Mileage Allowance (Volunteers)	-	-	-	-	-	-	-
2-1709 Mileage Allowance (Administrative)	-	-	-	-	-	-	-
Operating Expenses Total	-	-	-	-	-	-	-
<b>Supplies and Materials</b>							
3-0121 Recreation Supplies (Camp)	5,500.00	7,762.50	12,931.51	7,297.50	9,691.00	9,691.00	9,691.00
Supplies and Materials Total	5,500.00	7,762.50	12,931.51	7,297.50	9,691.00	9,691.00	9,691.00
<b>Total Expenditures</b>	5,500.00	7,762.50	12,931.51	7,297.50	9,691.00	9,691.00	9,691.00

No assurance is provided on these financial statements.

**2200 County Transportation Fund Revenues**

	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
271-00	Net Fund Balance 7-1	43,325.91	26,949.26	2,879.22	2,879.22	5,795.59	5,795.59
<b>INTERGOVERNMENTAL FEDERAL</b>							
339-55	Social Services - Title XX	360.00	62.00	60.00	8.00	50.00	50.00
339-50	Pub Trans - DOT (Handl-Bus)	60,785.00	57,483.00	59,857.03	51,913.00	59,987.81	59,987.81
	Intergovernmental Federal Total	61,145.00	57,545.00	59,917.03	51,921.00	60,037.81	60,037.81
<b>INTERGOVERNMENT STATE</b>							
349-50	State Dept Roads - Handl-Bus	11,353.65	12,069.84	15,000.00	12,304.24	12,500.00	12,500.00
	Intergovernment State Total	11,353.65	12,069.84	15,000.00	12,304.24	12,500.00	12,500.00
<b>OTHER FEES &amp; MISC. REVENUE</b>							
505-01	Program Fees - Clients	2,633.00	3,771.00	2,755.00	4,791.00	2,700.00	2,700.00
532-06	Revenue Adjustment	-	2,157.25	-	-	-	-
534-01	Contributions/Donations	-	-	-	-	-	-
540-01	Miscellaneous Revenue	-	-	-	-	-	-
	Other Fees and Misc. Revenue Total	2,633.00	5,928.25	2,755.00	4,791.00	2,700.00	2,700.00
<b>COUNTY TRANSFERS</b>							
590-02	Inter Fund Transfers (General Fund)	-	14,129.00	49,250.00	49,250.00	59,250.00	59,250.00
	County Transfers Total	-	14,129.00	49,250.00	49,250.00	59,250.00	59,250.00
	Total Revenue Available	118,457.56	118,621.35	129,801.25	121,145.46	140,283.40	140,283.40
	Less Expenditures	(91,508.30)	(113,742.13)	(129,801.25)	(115,349.87)	(140,283.40)	(140,283.40)
	Balance Forward	26,949.26	2,879.22	-	5,795.59	-	-

No assurance is provided on these financial statements.

**2200 County Transportation Fund Expenditures**

	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Officials Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
835-09	<1>	<2>	<3>	<4>	<5>	<6>	<7>
<b>Handl-Yan</b>							
<b>Personal Services</b>							
1-0300 Transit Manager	46,058.52	46,501.30	55,506.43	56,306.59	60,334.98	60,334.98	60,334.98
1-0330 Bus Driver	-	21,651.01	21,399.54	20,397.86	22,264.44	22,264.44	22,264.44
1-0342 Dispatcher Regular Salary	-	338.70	-	569.19	-	-	-
1-0435 Clerical P/T Salary	-	1,955.52	-	1,751.82	-	-	-
1-0429 Obsolete	-	693.45	-	-	-	-	-
1-0430 Substitute Driver	16,463.39	2,069.15	2,956.80	-	4,489.55	4,489.55	4,489.55
1-0500 Comp/Overtime	777.96	1,639.48	998.48	1,475.88	1,248.00	1,248.00	1,248.00
1-0600 Vacation Pay	-	-	-	-	-	-	-
1-0700 Sick Pay	-	-	-	-	-	-	-
1-0803 Insurance Premiums - County Share	11,883.32	13,092.96	14,700.00	13,989.84	16,335.00	16,335.00	16,335.00
1-0900 Regular (County Share)	3,016.13	5,021.27	5,400.00	5,623.43	5,778.00	5,778.00	5,778.00
1-1000 Soc Sec County Share (O.A.S.I.)	4,345.90	5,248.93	6,450.00	6,010.05	6,943.43	6,943.43	6,943.43
Personal Services Total	82,545.22	98,211.77	107,411.25	106,124.66	117,393.40	117,393.40	117,393.40
<b>Operating Expenses</b>							
2-0200 Telephone	717.96	-	-	-	-	-	-
2-0210 Cell phone	-	798.01	1,640.00	725.76	840.00	840.00	840.00
2-1012 Printing & Publishing	-	46.99	250.00	-	250.00	250.00	250.00
2-1610 Van Equipment Repair	1,662.88	6,431.79	5,000.00	1,940.34	7,000.00	7,000.00	7,000.00
2-1704 Mileage	682.01	956.20	1,000.00	949.26	1,000.00	1,000.00	1,000.00
2-1751 Dues, Subs, Reg. & Training	115.00	65.00	1,000.00	65.00	-	-	-
2-1811 Car Wash - Service	-	-	200.00	-	-	-	-
2-3030 Drug Testing	-	-	-	-	-	-	-
2-9075 Expenditure Adjustment	707.72	-	-	155.90	1,500.00	1,500.00	1,500.00
2-9900 Miscellaneous	3,875.57	480.40	1,500.00	3,836.26	10,590.00	10,590.00	10,590.00
Operating Expenses Total	707.72	8,778.39	10,590.00	3,836.26	15,000.00	15,000.00	15,000.00
<b>Supplies and Materials</b>							
3-0101 Office Supplies	847.69	218.89	300.00	190.73	300.00	300.00	300.00
3-0209 Fuel - Handl Van	3,701.92	4,940.59	9,000.00	5,094.65	9,000.00	9,000.00	9,000.00
3-0210 Grease & Oil	108.14	219.23	1,000.00	103.57	1,500.00	1,500.00	1,500.00
3-0211 Mach & Equip - Tires/Tire Repair	429.76	1,373.26	1,500.00	-	1,500.00	1,500.00	1,500.00
Supplies and Materials Total	5,087.51	6,751.97	11,800.00	5,388.95	12,300.00	12,300.00	12,300.00
<b>Capital Outlay</b>							
5-0300 Machinery & Equipment	-	-	-	-	-	-	-
5-0500 Office Equipment	-	-	-	-	-	-	-
Capital Outlay Total	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>91,508.30</b>	<b>113,742.13</b>	<b>129,801.25</b>	<b>115,349.67</b>	<b>140,283.40</b>	<b>140,283.40</b>	<b>140,283.40</b>

No assurance is provided on these financial statements.

2355 Diversion Program Fund Revenues									
	Actual Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Official's Request	Board Proposed	Adopted		
	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025		
	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
271-00	Net Fund Balance	29,790.12	35,241.06	26,113.32	26,113.32	24,492.58	24,492.58	24,492.58	
<b>INTERGOVERNMENT STATE</b>									
340-01	State Grants	190,123.58	236,038.87	242,088.00	174,603.72	200,000.00	200,000.00	200,000.00	
	Intergovernment State Total	190,123.58	236,038.87	242,088.00	174,603.72	200,000.00	200,000.00	200,000.00	
<b>OTHER FEES &amp; MISC REVENUE</b>									
505-01	Program Fees/Client	1,865.50	2,370.00	2,000.00	1,705.00	2,000.00	2,000.00	2,000.00	
531-01	Judgements and Settlements	-	32.32	-	350.00	-	-	-	
532-05	Revenue adjustment	-	8,328.54	-	-	-	-	-	
534-01	Contributions/Donations	-	-	3,500.00	-	5,000.00	5,000.00	5,000.00	
540-01	Misc Revenue	4,391.00	3,755.00	-	62,933.19	8,645.42	8,645.42	8,645.42	
	Other Fees and Misc. Revenue Total	6,056.50	14,485.86	5,500.00	64,988.19	15,645.42	15,645.42	15,645.42	
<b>COUNTY TRANSFERS</b>									
590-02	Inter Fund Trans from General	98,877.65	91,730.77	83,898.00	104,218.02	110,000.00	110,000.00	110,000.00	
590-03	Inter Fund Trans from Diversion 2500 Grant	-	-	-	6,344.17	-	-	-	
	County Transfers Total	98,877.65	91,730.77	83,898.00	110,562.19	110,000.00	110,000.00	110,000.00	
	Total Revenue Available	324,847.85	377,496.56	357,599.32	376,267.42	350,138.00	350,138.00	350,138.00	
	Less Expenditures	(289,606.79)	(351,383.24)	(357,599.32)	(351,774.84)	(350,138.00)	(350,138.00)	(350,138.00)	
	Balance Forward	35,241.06	26,113.32	-	24,492.58	-	-	-	

No assurance is provided on these financial statements.

**2355 Diversion Program Fund Expenditures**

676-00	Diversion Program-Youth Services	Actual		Budgeted	Actual		Official's	Board	Adopted
		Expense	2021-2022	Expense	2023-2024	Expense	Request	Proposed	2024-2025
		<1>		<2>	<3>	<4>	<5>	<6>	<7>
	<b>Personal Services</b>								
1-0100	Officials Salary	59,455.10	59,962.40	60,275.12	61,445.00	63,288.00	63,288.00	63,288.00	63,288.00
1-0301	Administrative Assistant	-	38,064.75	38,658.00	40,344.43	44,928.00	44,928.00	44,928.00	44,928.00
1-0305	Clerical Salary	36,178.51	43,649.43	44,179.20	46,275.20	49,088.00	49,088.00	49,088.00	49,088.00
1-0344	Tuancy Officer	36,538.25	-	-	-	-	-	-	-
1-0405	Part Time Clerical	-	-	-	-	-	-	-	-
1-0500	Camp/Overtime Pay	-	-	-	-	-	-	-	-
1-0600	Vacation Pay	-	-	-	-	-	-	-	-
1-0700	Sick Leave	-	-	-	-	-	-	-	-
1-0803	Insurance Premiums - County Share	-	-	-	-	-	-	-	-
1-0804	Group Life	-	-	-	-	-	-	-	-
1-0901	Regular (County Share) Ret	-	-	-	-	-	-	-	-
1-1000	Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-	-
	<b>Personal Services Total</b>	<b>126,171.86</b>	<b>141,676.58</b>	<b>143,112.32</b>	<b>148,064.63</b>	<b>157,304.00</b>	<b>157,304.00</b>	<b>157,304.00</b>	<b>157,304.00</b>
	<b>Operating Expenses</b>								
2-0100	Postage	-	-	-	-	-	-	-	-
2-1210	Office Equipment Repair	-	-	-	-	-	-	-	-
2-1704	Mileage Allowance (Volunteers)	-	-	-	-	-	-	-	-
2-1709	Mileage Allowance (Admin)	1,285.42	1,842.63	3,000.00	2,378.42	3,000.00	3,000.00	3,000.00	3,000.00
2-1711	Mileage Allowance (CB ARRIVE)	23,329.71	24,699.58	53,777.00	24,214.83	27,000.00	27,000.00	27,000.00	27,000.00
2-1751	Dues, Subs, Reg, & Training	1,119.90	400.90	2,000.00	2,077.75	2,000.00	2,000.00	2,000.00	2,000.00
2-1780	Convention/Workshop Exp	239.90	-	825.00	136.34	825.00	825.00	825.00	825.00
2-2501	Consulting Fees (Grant)	-	-	-	-	-	-	-	-
2-2502	Grant - (CB Consultant/Contracts)	134,853.04	177,072.86	152,067.00	171,563.03	136,796.00	136,796.00	136,796.00	136,796.00
2-2507	Grant - (CASA Consultant)	-	-	-	-	-	-	-	-
2-9075	Expenditure Adjustment	-	-	-	-	-	-	-	-
2-9900	Miscellaneous - Diversion	302.96	268.99	690.00	301.56	20,690.00	20,690.00	20,690.00	20,690.00
	<b>Operating Expenses Total</b>	<b>160,930.93</b>	<b>204,284.95</b>	<b>212,359.00</b>	<b>200,671.93</b>	<b>190,311.00</b>	<b>190,311.00</b>	<b>190,311.00</b>	<b>190,311.00</b>
	<b>Supplies and Materials</b>								
3-0101	Office Supplies (Diversion)	843.50	1,000.42	1,228.00	1,144.54	1,228.00	1,228.00	1,228.00	1,228.00
3-0120	Grant Supplies	-	25.00	-	-	-	-	-	-
3-0150	Grant Supplies (CB Supplies/operating expenses)	1,660.50	4,396.28	900.00	1,893.74	1,295.00	1,295.00	1,295.00	1,295.00
3-0156	Resource Materials (Diversion)	-	-	-	-	-	-	-	-
	<b>Supplies and Materials Total</b>	<b>2,504.00</b>	<b>5,421.70</b>	<b>2,128.00</b>	<b>3,038.28</b>	<b>2,523.00</b>	<b>2,523.00</b>	<b>2,523.00</b>	<b>2,523.00</b>

No assurance is provided on these financial statements.



2356 Safety Training Option Program (STOP) Revenues									
	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
271-00	Net Fund Balance	7,039.04	13,984.04	10,318.26	10,318.26	11,441.13	11,441.13	11,441.13	
<b>INTERGOVERNMENT STATE</b>									
340-01	State Grants	-	-	-	-	-	-	-	
	Intergovernment State Total	-	-	-	-	-	-	-	
<b>OTHER FEES &amp; MISC REVENUE</b>									
396-08	Pre-Trial Diversion Fees	9,740.00	11,740.00	10,000.74	9,340.00	10,000.87	10,000.87	10,000.87	
510-01	Interest on Investments	-	-	-	-	-	-	-	
532-06	Revenue adjustment	-	(10,601.79)	-	-	-	-	-	
534-01	Donations/Contributions	-	-	-	-	-	-	-	
540-01	Misc Revenue	-	-	-	-	-	-	-	
	Other Fees and Misc. Revenue Total	9,740.00	1,138.21	10,000.74	9,340.00	10,000.87	10,000.87	10,000.87	
<b>COUNTY TRANSFERS</b>									
590-02	Inter Fund Trans	-	10,601.79	-	-	-	-	-	
	County Transfers Total	-	10,601.79	-	-	-	-	-	
	Total Revenue Available	16,779.04	25,724.04	20,319.00	19,658.26	21,442.00	21,442.00	21,442.00	
	Less Expenditures	(2,795.00)	(15,405.76)	(20,319.00)	(8,217.13)	(21,442.00)	(21,442.00)	(21,442.00)	
	Balance Forward	13,984.04	10,318.26	-	11,441.13	-	-	-	

No assurance is provided on these financial statements.

2356 Safety Training Option Program (STOP) Fund Expenditures									
	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
666									
	Safety Training Option Program (STOP)								
	Operating Expenses								
2-1704									
	Mileage Allowance (Adm)	-	-	-	-	-	-	-	-
2-1780									
	Convention/Workshop Exp	-	-	-	-	-	-	-	-
2-9075									
	Expenditure Adjustments	-	-	-	-	-	-	-	-
2-9900									
	Miscellaneous	-	-	-	-	-	-	-	-
	Operating Expenses Total	-	-	-	-	-	-	-	-
	Supplies and Materials								
3-0101									
	Office Supplies	-	-	-	-	-	-	-	-
3-0112									
	Law Enforcement Supplies	-	-	5,000.00	-	5,000.00	5,000.00	5,000.00	5,000.00
3-0150									
	Resource Materials	-	-	-	-	-	-	-	-
	Supplies and Materials Total	-	-	5,000.00	-	5,000.00	5,000.00	5,000.00	5,000.00
	Capital Outlay								
5-0303									
	Safety Equipment	2,795.00	11,555.78	10,319.00	8,217.13	11,442.00	11,442.00	11,442.00	-
5-0311									
	Radio Equipment	-	-	-	-	-	-	-	-
5-0318									
	Obsolete	-	100.00	-	-	-	-	-	-
5-1100									
	Technical Equipment	-	3,750.00	5,000.00	-	5,000.00	5,000.00	5,000.00	-
	Capital Outlay Total	2,795.00	15,405.78	15,319.00	8,217.13	16,442.00	16,442.00	16,442.00	-
	Total Expenditures	2,795.00	15,405.78	20,319.00	8,217.13	21,442.00	21,442.00	21,442.00	-

No assurance is provided on these financial statements.



2360 Drug Law Enforcement and Education Fund Revenues							
	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
271-00	Net Fund Balance 7-1	2,048.69	2,048.69	2,048.69	13,363.19	13,363.19	13,363.19
<b>INTERGOVERNMENTAL FEDERAL</b>							
330-40	Drug Commission (Proceeds - Confiscated Articles)	-	-	-	-	-	-
	Intergovernmental Federal Total	-	-	-	-	-	-
<b>OTHER FEES AND MISC REVENUE</b>							
475-01	Sale-Conveyance Vehicle	-	-	1,000.81	1,000.81	1,000.81	1,000.81
475-02	Drug Law Enforcement - Forfeiture	-	-	11,314.50	1,000.81	1,000.81	1,000.81
475-03	Proceeds - Confiscated Articles	-	-	-	1,800.00	1,800.00	1,800.00
532-06	Revenue adjustment	-	(100.00)	-	-	-	-
540-01	Miscellaneous Revenue	-	-	-	1,000.00	1,000.00	1,000.00
	Other Fees And Misc. Revenue Total	-	(100.00)	11,314.50	3,800.81	3,800.81	3,800.81
<b>COUNTY TRANSFERS</b>							
590-02	Inter Fund Trans	-	100.00	-	-	-	-
	County Transfers Total	-	100.00	-	-	-	-
	Total Revenue Available	2,048.69	2,048.69	13,363.19	17,164.00	17,164.00	17,164.00
	Less Expenditures	-	-	(5,849.00)	(17,164.00)	(17,164.00)	(17,164.00)
	Balance Forward	2,048.69	2,048.69	13,363.19	-	-	-

No assurance is provided on these financial statements.

**2360 Drug Law Enforcement and Education Fund Expenditures**

	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
654-00 Misc Operation							
Operating Expenses							
2-9075 Expenditure Adjustment	-	-	-	-	-	-	-
2-9103 Drug Commission (Sheriff)	-	-	200.00	-	200.00	200.00	200.00
2-9800 Misc Operation	-	-	200.00	-	200.00	200.00	200.00
Operating Expenses Total	-	-	400.00	-	400.00	400.00	400.00
Supplies and Materials							
3-0112 Law Enforcement Supplies	-	-	900.00	-	900.00	900.00	900.00
Supplies and Materials Total	-	-	900.00	-	900.00	900.00	900.00
Capital Outlay							
5-0300 Machinery & Equip	-	-	1,500.00	-	1,500.00	1,500.00	1,500.00
5-0303 Safety Equipment	-	-	1,500.00	-	1,500.00	1,500.00	1,500.00
5-1100 Other Equipment	-	-	1,864.00	-	12,864.00	12,864.00	12,864.00
Capital Outlay Total	-	-	4,864.00	-	15,864.00	15,864.00	15,864.00
Total Expenditures	-	-	5,849.00	-	17,164.00	17,164.00	17,164.00

No assurance is provided on these financial statements.

**2375 Drug Testing Fund Revenues**

	Actual Revenue 2021-2022 <1>	Actual Revenue 2022-2023 <2>	Budgeted Revenue 2023-2024 <3>	Actual Revenue 2023-2024 <4>	Official's Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
271-00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
<b>COUNTY SHERIFF</b>							
395-04							
Breath Analyzer Fees	-	-	100.00	-	100.00	100.00	100.00
474-07							
Drug Testing	-	-	180.00	-	180.00	180.00	180.00
County Sheriff Total	-	-	280.00	-	280.00	280.00	280.00
Total Revenue Available	20.00	20.00	300.00	20.00	300.00	300.00	300.00
Less Expenditures	-	-	(300.00)	-	(300.00)	(300.00)	(300.00)
Balance Forward	20.00	20.00	-	20.00	-	-	-

No assurance is provided on these financial statements.

**2375 Drug Testing Fund Expenditures**

	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
654-00 Drug Testing Fund - Co							
Operating Expenses							
2-9075 Expenditure Adjustments	-	-	-	-	-	-	-
2-9900 Miscellaneous	-	-	150.00	-	150.00	150.00	150.00
Operating Expenses Total	-	-	150.00	-	150.00	150.00	150.00
Capital Outlay							
5-1100 Other Equipment	-	-	150.00	-	150.00	150.00	150.00
Capital Outlay Total	-	-	150.00	-	150.00	150.00	150.00
Total Expenditures	-	-	300.00	-	300.00	300.00	300.00

No assurance is provided on these financial statements.

**2390 Drug Court Program Fund Revenues**

	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
271-00 Net Fund Balance	981.47	1,427.38	2,507.28	2,507.28	2,832.43	2,832.43	2,832.43
<b>OTHER FEES &amp; MISC REVENUE</b>							
474-60 Drug Court Drug Testing Fees	-	-	2,492.72	-	2,500.57	2,500.57	2,500.57
474-61 Drug Court Supervision Fees	1,545.00	1,530.00	3,000.00	1,625.00	3,000.00	3,000.00	3,000.00
540-01 Misc Revenue	-	-	-	-	-	-	-
Other Fees and Misc. Revenue Total	1,545.00	1,530.00	5,492.72	1,625.00	5,500.57	5,500.57	5,500.57
Total Revenue Available	2,526.47	2,957.38	8,000.00	4,132.28	8,333.00	8,333.00	8,333.00
Less Expenditures	(1,099.09)	(450.10)	(8,000.00)	(1,299.85)	(8,333.00)	(8,333.00)	(8,333.00)
Balance Forward	1,427.38	2,507.28	-	2,832.43	-	-	-

No assurance is provided on these financial statements.

2390 Drug Court Program Fund Expenditures							
	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
<b>634-00 Drug Court Program</b>							
<b>Operating Expenses</b>							
2-1704 Mileage Allowance	-	-	-	-	-	-	-
2-1751 Dues, Subs, Reg, & Training	-	-	2,500.00	-	2,500.00	2,500.00	2,500.00
2-1760 Conventions/Workshop Exp	80.00	-	-	-	-	-	-
2-3090 Drug and Alcohol Tests	-	-	2,500.00	-	2,500.00	2,500.00	2,500.00
2-9075 Expenditure Adjustment	-	-	-	-	-	-	-
2-9900 Miscellaneous	578.82	100.00	250.00	-	250.00	250.00	250.00
Operating Expenses Total	658.82	100.00	5,250.00	-	5,250.00	5,250.00	5,250.00
<b>Supplies and Materials</b>							
3-0101 Office Supplies	-	-	250.00	-	250.00	250.00	250.00
3-0120 Program Supplies	440.27	350.10	2,500.00	1,299.85	2,833.00	2,833.00	2,833.00
Supplies and Materials Total	440.27	350.10	2,750.00	1,299.85	3,083.00	3,083.00	3,083.00
<b>Total Expenditures</b>	<b>1,099.09</b>	<b>450.10</b>	<b>8,000.00</b>	<b>1,299.85</b>	<b>8,333.00</b>	<b>8,333.00</b>	<b>8,333.00</b>

No assurance is provided on these financial statements.

**2410 Federal Drug Law Enforcement Fund Revenues**

	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
271-00							
Net Fund Balance 7-1	-	-	-	-	-	-	-
<b>INTERGOVERNMENTAL FEDERAL</b>							
330-40 Drug Commission (Proceeds - Confiscated Articles)	-	-	25,000.00	-	35,000.00	35,000.00	35,000.00
Intergovernmental Federal Total	-	-	25,000.00	-	35,000.00	35,000.00	35,000.00
<b>OTHER FEES AND MISC REVENUE</b>							
475-01 Sale-Conveyance Vehicle Drugs	-	-	15,000.00	-	25,000.00	25,000.00	25,000.00
475-03 Proceeds - Confiscated Articles	-	-	5,000.00	-	7,500.00	7,500.00	7,500.00
540-01 Miscellaneous Revenue	-	-	5,000.00	-	5,000.00	5,000.00	5,000.00
Other Fees And Misc. Revenue Total	-	-	25,000.00	-	37,500.00	37,500.00	37,500.00
Total Revenue Available	-	-	50,000.00	-	72,500.00	72,500.00	72,500.00
Less Expenditures	-	-	(50,000.00)	-	(72,500.00)	(72,500.00)	(72,500.00)
Balance Forward	-	-	-	-	-	-	-

No assurance is provided on these financial statements.

2410 Federal Drug Law Enforcement Fund Expenditures									
	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Officials Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
654-00									
Misc Operation									
Operating Expenses									
2-1751	-	-	-	-	-	-	-	-	-
Dues, Subscriptions, Registration Fees									
2-1766	-	-	-	-	-	-	-	-	-
Continuing Education Costs									
2-9103	-	-	2,500.00	-	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Drug Commission									
2-9900	-	-	5,000.00	-	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Misc Operation									
Operating Expenses Total	-	-	7,500.00	-	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
Supplies and Materials									
3-0112	-	-	33,500.00	-	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Law Enforcement Supplies									
Supplies and Materials Total	-	-	33,500.00	-	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Capital Outlay									
5-0300	-	-	3,000.00	-	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Machinery & Equip									
5-0303	-	-	3,000.00	-	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Safety Equipment									
5-1100	-	-	3,000.00	-	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Other Equipment									
Capital Outlay Total	-	-	9,000.00	-	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Total Expenditures	-	-	50,000.00	-	72,500.00	72,500.00	72,500.00	72,500.00	72,500.00

No assurance is provided on these financial statements.



**2420 DARE Fund Revenues**

	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
271-00 Net Fund Balance	-	8.36	542.12	542.12	542.12	542.12	542.12
<b>INTERGOVERNMENT STATE</b>							
340-01 State Grants	-	-	-	-	-	-	-
Intergovernment State Total	-	-	-	-	-	-	-
<b>OTHER FEES &amp; MISC REVENUE</b>							
395-18 Contributions/Donations	8.36	1,519.90	5,000.00	-	5,000.00	5,000.00	5,000.00
395-25 Donations - other	-	136.64	-	-	-	-	-
540-01 Misc Revenue	-	-	457.88	-	457.88	457.88	457.88
Other Fees and Misc. Revenue Total	8.36	1,656.54	5,457.88	-	5,457.88	5,457.88	5,457.88
Total Revenue Available	8.36	1,684.90	6,000.00	542.12	6,000.00	6,000.00	6,000.00
Less Expenditures	-	(1,122.79)	(6,000.00)	-	(6,000.00)	(6,000.00)	(6,000.00)
Balance Forward	8.36	542.12	-	542.12	-	-	-

No assurance is provided on these financial statements.

2420 DARE Fund Expenditures									
	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
667-00									
Dare Program									
Operating Expenses									
2-1704	-	-	-	-	-	-	-	-	-
Mileage Allowance (Volunteers)									
2-1751	-	-	-	-	-	-	-	-	-
Dues, Subs, Reg. & Training									
2-9076	-	-	-	-	-	-	-	-	-
Expenditure Adjustment									
2-9900	-	-	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Miscellaneous									
Operating Expenses Total	-	-	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Supplies and Materials									
3-0101	-	-	-	-	-	-	-	-	-
Office Supplies									
3-0140	-	-	-	-	-	-	-	-	-
Grant Supplies									
3-0156	-	1,122.78	5,000.00	-	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Resource Materials									
Supplies and Materials Total	-	1,122.78	5,000.00	-	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Total Expenditures	-	1,122.78	6,000.00	-	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00

No assurance is provided on these financial statements.

**2430 Canine (K-9) Fund Revenues**

	Actual Revenue 2021-2022 <1>	Actual Revenue 2022-2023 <2>	Budgeted Revenue 2023-2024 <3>	Actual Revenue 2023-2024 <4>	Official's Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>
271-00 Net Fund Balance	-	200.00	1,170.00	1,170.00	1,691.00	1,691.00	1,691.00
<b>INTERGOVERNMENT STATE</b>							
340-01 State Grants	-	-	-	-	-	-	-
Intergovernment State Total	-	-	-	-	-	-	-
<b>OTHER FEES &amp; MISC REVENUE</b>							
395-24 Donations - K9 dog	-	970.00	-	521.00	-	-	-
534-01 Contributions/Donations	200.00	-	4,830.00	-	4,309.00	4,309.00	4,309.00
540-01 Misc Revenue	-	-	-	-	-	-	-
Other Fees and Misc. Revenue Total	200.00	970.00	4,830.00	521.00	4,309.00	4,309.00	4,309.00
Total Revenue Available	200.00	1,170.00	6,000.00	1,691.00	6,000.00	6,000.00	6,000.00
Less Expenditures	-	-	(6,000.00)	-	(6,000.00)	(6,000.00)	(6,000.00)
Balance Forward	200.00	1,170.00	-	1,691.00	-	-	(6,000.00)

No assurance is provided on these financial statements.

2430 Canine (K-9) Fund Expenditures									
	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
651-00	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
Canine (K-9)									
<b>Operating Expenses</b>									
2-1704 Mileage Allowance (Volunteers)	-	-	-	-	-	-	-	-	-
2-1751 Dues, Subs, Reg, & Training	-	-	-	-	-	-	-	-	-
2-1760 Convention/Workshop Exp	-	-	-	-	-	-	-	-	-
2-1890 K-9 Costs	-	-	4,800.00	-	4,800.00	4,800.00	4,800.00	4,800.00	-
2-9075 Expenditure Adjustment	-	-	-	-	-	-	-	-	-
2-9900 Miscellaneous	-	-	400.00	-	400.00	400.00	400.00	400.00	-
Operating Expenses Total	-	-	5,200.00	-	5,200.00	5,200.00	5,200.00	5,200.00	-
<b>Supplies and Materials</b>									
3-0101 Office Supplies	-	-	-	-	-	-	-	-	-
3-0120 Grant Supplies	-	-	-	-	-	-	-	-	-
3-0166 Resource Materials	-	-	800.00	-	800.00	800.00	800.00	800.00	-
Supplies and Materials Total	-	-	800.00	-	800.00	800.00	800.00	800.00	-
Total Expenditures	-	-	6,000.00	-	6,000.00	6,000.00	6,000.00	6,000.00	-

No assurance is provided on these financial statements.

**2500 Diversion Program-Youth Services Grant Fund Revenues**

	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
271-00 Net Fund Balance	40,322.60	24,298.28	16,981.99	16,981.99	3,765.70	3,765.70	3,765.70
<b>INTERGOVERNMENT STATE</b>							
340-01 State Grants	-	10,922.00	20,000.00	-	5,000.00	5,000.00	5,000.00
Intergovernment State Total	-	10,922.00	20,000.00	-	5,000.00	5,000.00	5,000.00
<b>OTHER FEES &amp; MISC REVENUE</b>							
540-01 Misc Revenue	10,437.00	-	79.17	-	34.30	34.30	34.30
Other Fees and Misc. Revenue Total	10,437.00	-	79.17	-	34.30	34.30	34.30
<b>COUNTY TRANSFERS</b>							
590-02 Inter Fund Trans from 2355 Diversion	-	-	-	-	-	-	-
County Transfers Total	-	-	-	-	-	-	-
Total Revenue Available	50,759.60	35,220.28	37,061.16	16,981.99	8,800.00	8,800.00	8,800.00
Less Expenditures	(26,461.32)	(18,238.29)	(37,061.16)	(13,216.29)	(8,800.00)	(8,800.00)	(8,800.00)
Balance Forward	24,298.28	16,981.99	-	3,765.70	-	-	-

No assurance is provided on these financial statements.

2500 Diversion Program-Youth Services Grant Fund Expenditures									
	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
676-00	Diversion Program-Youth Services Grant								
	<b>Operating Expenses</b>								
2-0500	Utilities - Clients	3,396.75	5,647.98	5,000.00	383.42	-	-	-	-
2-1700	Travel Expenses - Clients	4,596.27	1,904.38	5,000.00	-	1,500.00	1,500.00	1,500.00	-
2-1702	Lodging - Clients	3,942.90	5,911.18	3,000.00	3,194.00	500.00	500.00	500.00	500.00
2-1704	Mileage Allowance (CB Arrive)	1,102.13	-	-	192.04	-	-	-	-
2-1751	Dues, Subs, Reg. & Training	-	-	-	-	-	-	-	-
2-1760	Convention/Workshop Exp	-	-	-	-	-	-	-	-
2-2501	Grant - Consultant	8,653.87	264.59	10,000.00	8,072.01	5,000.00	5,000.00	5,000.00	-
2-2502	Grant - Comprehensive Plan	-	-	-	-	-	-	-	-
2-2700	Emergency Relief	-	-	-	-	-	-	-	-
2-2950	Provisions & Clothing - Clients	544.04	68.25	1,000.00	-	-	-	-	-
2-5016	Day Care Costs	900.00	-	1,000.00	-	-	-	-	-
2-9075	Expenditure Adjustment	-	-	-	-	-	-	-	-
2-9900	Miscellaneous	3,325.36	4,441.91	12,061.16	1,374.82	1,800.00	1,800.00	1,800.00	-
	Operating Expenses Total	26,461.32	18,238.29	37,061.16	13,216.29	8,800.00	8,800.00	8,800.00	-
	<b>Supplies and Materials</b>								
3-0101	Office Supplies	-	-	-	-	-	-	-	-
3-0120	Program Supplies	-	-	-	-	-	-	-	-
3-0150	Miscellaneous Supplies	-	-	-	-	-	-	-	-
	Supplies and Materials Total	-	-	-	-	-	-	-	-
	<b>Capital Outlay</b>								
5-0500	Office Equipment	-	-	-	-	-	-	-	-
5-0502	Data Processing Equipment/Software	-	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	-	-	-	-	-	-
	<b>COUNTY TRANSFERS</b>								
7-0200	Inter Fund transfer to General (Arrive wages)	-	-	-	-	-	-	-	-
	County Transfers Total	-	-	-	-	-	-	-	-
	Total Expenditures	26,461.32	18,238.29	37,061.16	13,216.29	8,800.00	8,800.00	8,800.00	-

No assurance is provided on these financial statements.

**2512 Victim's Assistance Program Fund - Revenues**

	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
271-00 Net Fund Balance	11,486.00	10,795.74	8,339.39	8,339.39	-	-	-
<b>INTERGOVERNMENT FEDERAL</b>							
330-30 Crime Commission	-	-	-	-	-	-	-
339-01 Other Federal Grants	-	-	-	-	-	-	-
Intergovernment Federal Total	-	-	-	-	-	-	-
<b>INTERGOVERNMENT STATE</b>							
340-01 State Grants	-	-	3,600.00	-	3,600.00	3,600.00	3,600.00
Intergovernment State Total	-	-	3,600.00	-	3,600.00	3,600.00	3,600.00
<b>OTHER FEES &amp; MISC REVENUE</b>							
532-06 Revenue Adjustment	-	-	-	-	-	-	-
534-01 Contributions/Donations	1,500.00	1,000.00	2,400.61	-	2,400.00	2,400.00	2,400.00
540-01 Misc Revenue	-	-	-	-	-	-	-
Other Fees and Misc. Revenue Total	1,500.00	1,000.00	2,400.61	-	2,400.00	2,400.00	2,400.00
<b>COUNTY TRANSFERS</b>							
590-01 InterFund Transfers from CASA	-	-	-	-	-	-	-
County Transfers Total	-	-	-	-	-	-	-
Total Revenue Available	12,986.00	11,795.74	14,340.00	8,339.39	6,000.00	6,000.00	6,000.00
Less Expenditures	(2,190.26)	(3,456.35)	(14,340.00)	(8,339.39)	(6,000.00)	(6,000.00)	(6,000.00)
Balance Forward	10,795.74	8,339.39	-	-	-	-	-

No assurance is provided on these financial statements.

2512 Victim's Assistance Program Fund - Expenditures							
	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
839-00							
County Relief							
Operating Expenses							
2-1701 Meals	90.81	-	1,000.00	-	1,000.00	1,000.00	1,000.00
2-1702 Lodging	1,689.20	2,107.50	2,000.00	8,339.39	5,000.00	5,000.00	5,000.00
2-1703 Transportation - Commercial	110.25	-	2,000.00	-	-	-	-
2-1903 Medical Treatment	-	205.69	2,000.00	-	-	-	-
2-2700 Emergency Relief	300.00	-	2,000.00	-	-	-	-
2-2950 Provisions & Clothing	-	735.00	2,000.00	-	-	-	-
2-2951 Rent & Fuel Client Services	-	-	2,000.00	-	-	-	-
2-5016 Day Care Costs - Foster Care	-	-	1,000.00	-	-	-	-
2-9075 Expenditure Adjustment	-	-	-	-	-	-	-
2-9000 Miscellaneous	-	408.16	340.00	-	-	-	-
Operating Expenses Total	2,190.26	3,456.35	14,340.00	8,339.39	6,000.00	6,000.00	6,000.00
Total Expenditures	2,190.26	3,456.35	14,340.00	8,339.39	6,000.00	6,000.00	6,000.00

No assurance is provided on these financial statements.



2575 Disaster Fund - Revenues							
	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
271-00	Net Fund Balance	378,444.12	397,933.83	397,933.83	-	-	-
	<b>INTERGOVERNMENTAL FEDERAL</b>						
334-01	Emergency Flood Relief	-	-	-	-	-	-
334-02	Natural Disaster Relief	-	-	-	-	-	-
334-03	Natural Disaster Relief (Townships)	19,489.71	-	-	-	-	-
	Intergovernmental Federal Total	19,489.71	-	-	-	-	-
	<b>INTERGOVERNMENT STATE</b>						
341-02	Emergency State Aid	-	-	-	-	-	-
	Intergovernment State Total	-	-	-	-	-	-
	<b>COUNTY TRANSFERS</b>						
590-01	InterFund Transfers from Inheritance Fund	-	-	-	-	-	-
590-02	InterFund Transfers from Public Works Fund	-	-	-	-	-	-
	County Transfers Total	-	-	-	-	-	-
	Total Revenue Available	397,933.83	397,933.83	397,933.83	397,933.83	-	-
	Less Expenditures	-	-	(397,933.83)	(397,933.83)	-	-
	Balance Forward	397,933.83	397,933.83	-	-	-	-

No assurance is provided on these financial statements.



**2580 COVID American Rescue Plan Fund - Revenues**

	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
271-00 Net Fund Balance	2,095,637.00	4,196,432.77	714,410.69	714,410.69	691,274.00	691,274.00	691,274.00
<b>INTERGOVERNMENTAL FEDERAL</b>							
339-25 American Rescue Plan Act	2,095,637.00	-	-	-	-	-	-
Intergovernmental Federal Total	2,095,637.00	-	-	-	-	-	-
<b>OTHER FEES AND MISC. REVENUE</b>							
510-01 Interest on Investments	5,158.77	17,977.92	-	8,273.35	-	-	-
540-01 Miscellaneous	-	-	-	-	-	-	-
Other Fees and Misc. Revenue Total	5,158.77	17,977.92	-	8,273.35	-	-	-
<b>COUNTY TRANSFERS</b>							
590-01 InterFund Transfers from Inheritance Fund	-	-	-	(31,410.04)	-	-	-
590-02 InterFund Transfers from / to ??	-	-	-	(31,410.04)	-	-	-
County Transfers Total	-	-	-	(31,410.04)	-	-	-
Total Revenue Available	4,196,432.77	4,214,410.69	714,410.69	691,274.00	691,274.00	691,274.00	691,274.00
Less Expenditures	-	(3,500,000.00)	(714,410.69)	-	(691,274.00)	(691,274.00)	(691,274.00)
Balance Forward	4,196,432.77	714,410.69	-	691,274.00	-	-	-

No assurance is provided on these financial statements.

2580 COVID American Rescue Plan Fund - Expenditures									
	Actual Expense 2021-2022 <1>	Actual Expense 2022-2023 <2>	Budgeted Expense 2023-2024 <3>	Actual Expense 2023-2024 <4>	Official's Request 2024-2025 <5>	Board Proposed 2024-2025 <6>	Adopted 2024-2025 <7>		
900-00									
COVID American Rescue Plan									
Operating Expenses									
2-2700									
Emergency Relief	-	-	-	-	-	-	-	-	-
2-9900									
Miscellaneous	-	-	-	-	-	-	-	-	-
Operating Expenses Total	-	-	-	-	-	-	-	-	-
Supplies and Materials									
3-0150									
Miscellaneous Supplies	-	-	-	-	-	-	-	-	-
Supplies and Materials Total	-	-	-	-	-	-	-	-	-
Capital Outlay									
5-0220									
Courthouse Building (window replacement)	-	-	714,410.69	-	691,274.00	691,274.00	691,274.00	691,274.00	-
5-0311									
Public Safety Radio System Project	-	-	-	-	-	-	-	-	-
5-0502									
Data Processing Equipment/Software	-	-	-	-	-	-	-	-	-
Capital Outlay Total	-	-	714,410.69	-	691,274.00	691,274.00	691,274.00	691,274.00	-
Transfers									
7-0209									
Interfd Trans to 940 Public Safety Radio System	-	3,500,000.00	-	-	-	-	-	-	-
Transfer Total	-	3,500,000.00	-	-	-	-	-	-	-
Total Expenditures	-	3,500,000.00	714,410.69	-	691,274.00	691,274.00	691,274.00	691,274.00	-

No assurance is provided on these financial statements.

2700 Inheritance Fund Revenues								
	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025	
	<1>	<2>	<3>	<4>	<5>	<6>	<7>	
271-00	Net Fund Balance 7-1	2,682,893.09	3,862,926.73	3,435,362.22	3,435,362.22	3,974,423.34	3,974,423.34	3,974,423.34
<b>TAXES</b>								
310-01	Inheritance Taxes	1,321,559.33	1,666,465.68	875,000.00	1,791,814.79	875,000.00	875,000.00	875,000.00
310-02	Interest On Inheritance Taxes	11,897.75	13,779.42	10,000.00	9,297.36	10,000.00	10,000.00	10,000.00
310-03	Penalty on Inheritance Tax	828.25	-	-	31.63	-	-	-
	Taxes Total	1,333,985.33	1,680,245.10	885,000.00	1,791,143.78	885,000.00	885,000.00	885,000.00
<b>OTHER FEES AND MISC REVENUE</b>								
532-06	Revenue Adjustment	-	-	-	-	-	-	-
540-01	Miscellaneous Revenue	-	-	-	-	-	-	-
	Other Fees and Misc Revenue Total	-	-	-	-	-	-	-
<b>COUNTY TRANSFERS</b>								
590-02	Inter-Fund-Trans from Disaster fund	3,529.30	42,756.56	-	397,933.83	-	-	-
	Inter-Fund-Trans (from General)???	-	-	-	-	-	-	-
	County Transfers Total	3,529.30	42,756.56	-	397,933.83	-	-	-
	Total Revenue Available	4,020,407.72	5,585,928.39	4,320,362.22	5,624,439.83	4,859,423.34	4,859,423.34	4,859,423.34
	Less Expenditures	(157,480.99)	(2,150,566.17)	(4,320,362.22)	(1,650,016.49)	(4,859,423.34)	(4,859,423.34)	(4,859,423.34)
	Balance Forward	3,862,926.73	3,435,362.22	-	3,974,423.34	-	-	-

No assurance is provided on these financial statements.

2700 Inheritance Tax Fund Expenditures									
	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
600-00	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
Various									
Operating Expenses									
Expenditure Adjustment									
Miscellaneous	7,480.99	566.17	2,670,362.22	16.49	2,684,423.34	2,684,423.34	2,684,423.34		
Operating Expenses Total	7,480.99	566.17	2,670,362.22	16.49	2,684,423.34	2,684,423.34	2,684,423.34		
Capital Outlay									
Public Safety Radio System Project?									
Capital Outlay Total									
Transfers									
Interfund Trans to General									
Interfund Trans to Juvenile Div									
Interfund Trans to County Transportation									
Interfund Trans to County Building	150,000.00	150,000.00	150,000.00	150,000.00	175,000.00	175,000.00	175,000.00		
Interfund Trans to (970 PW - Road)									
Interfund Trans to (970 PW - Special Road)									
Interfund Trans to 940 Public Safety Radio System		2,000,000.00	1,500,000.00	1,500,000.00	2,000,000.00	2,000,000.00	2,000,000.00		
Interfund Trans to E911									
Interfund Trans to Flood Control									
Interfund Trans to Disaster Fund									
Interfund Trans to Emergence Management									
Transfer Total	150,000.00	2,150,000.00	1,650,000.00	1,650,000.00	2,175,000.00	2,175,000.00	2,175,000.00		
Total all Expenditures	157,480.99	2,150,566.17	4,320,362.22	1,650,016.49	4,859,423.34	4,859,423.34	4,859,423.34		

No assurance is provided on these financial statements.

2910 911 Emergency Services Fund Revenues									
	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
271-00	Net Fund Balance 7-1	94,493.48	115,375.19	130,809.27	130,809.27	141,694.73	141,694.73	141,694.73	
	<b>INTERGOVERNMENTAL FEDERAL</b>								
338-06	Emergency Management Grant	-	-	-	-	-	-	-	
	Intergovernmental Federal Total								
	<b>COUNTY SHERIFF</b>								
348-65	911 Surcharges	55,111.66	64,794.65	50,000.00	45,754.74	50,000.00	50,000.00	50,000.00	
395-09	911 Surcharges	-	-	-	-	-	-	-	
	County Sheriff Total								
	55,111.66	64,794.65	50,000.00	45,754.74	50,000.00	50,000.00	50,000.00	50,000.00	
	<b>OTHER FEES AND MISC REVENUE</b>								
500-01	Lease/Rental Revenue	32,955.66	33,944.34	25,000.73	32,006.10	25,000.27	25,000.27	25,000.27	
534-01	Contributions & Donations	-	-	-	-	-	-	-	
540-01	Miscellaneous	-	310.28	-	164.00	-	-	-	
	Other Fees and Misc Revenue Total								
	32,955.66	34,254.62	25,000.73	32,170.10	25,000.27	25,000.27	25,000.27	25,000.27	
	<b>COUNTY TRANSFERS</b>								
590-01	Inter-Fund from 5907	-	-	-	-	-	-	-	
	(For Emergency Services Fund)								
590-02	Inter-Fund from 2913 E911 Wireless Fund	-	-	-	-	-	-	-	
	County Transfers Total								
	-	-	-	-	-	-	-	-	
	<b>Total Revenue Available</b>								
	182,560.80	204,424.46	205,810.00	208,734.11	216,695.00	216,695.00	216,695.00	216,695.00	
	<b>Less Expenditures</b>								
	(67,185.61)	(73,615.19)	(205,810.00)	(67,039.38)	(216,695.00)	(216,695.00)	(216,695.00)	(216,695.00)	
	<b>Balance Forward</b>								
	115,375.19	130,809.27	-	141,694.73	-	-	-	-	

No assurance is provided on these financial statements.

2910.911 Emergency Services Fund Expenditures									
	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
699-00	911								
	Operating Expenses								
2-0200	Telephone Service	50,991.24	50,447.55	60,000.00	21,168.61	60,000.00	60,000.00	60,000.00	
2-0206	Emergency Phone - 911	960.00	1,800.00	2,500.00	690.00	2,500.00	2,500.00	2,500.00	
2-0500	Utilities	2,295.35	2,466.99	10,000.00	2,230.16	10,000.00	10,000.00	10,000.00	
2-0609	Obsolete	-	475.00	-	-	-	-	-	
2-1200	Maintenance & Repairs	9,674.88	15,393.37	70,000.00	39,499.71	70,000.00	70,000.00	70,000.00	
2-9075	Expenditure Adjustment	-	-	-	2,360.70	-	-	-	
2-9900	Miscellaneous	-	1,937.26	18,310.00	-	18,310.00	18,310.00	18,310.00	
	Operating Expenses Total	63,921.47	72,520.17	160,810.00	65,949.18	160,810.00	160,810.00	160,810.00	
	Supplies and Materials								
3-0301	Signs	-	-	10,000.00	-	10,000.00	10,000.00	10,000.00	
	Supplies and Materials Total	-	-	10,000.00	-	10,000.00	10,000.00	10,000.00	
	Capital Outlay								
5-0103	Land Purchase	-	-	-	-	-	-	-	
5-0311	Radio Equipment	-	-	-	-	-	-	-	
5-0556	Emergency Phone 911 Equip	3,264.14	1,095.02	35,000.00	1,090.20	45,885.00	45,885.00	45,885.00	
	Capital Outlay Total	3,264.14	1,095.02	35,000.00	1,090.20	45,885.00	45,885.00	45,885.00	
	Total Expenditures	67,185.61	73,615.19	205,810.00	67,039.38	216,695.00	216,695.00	216,695.00	

No assurance is provided on these financial statements.



2913 911 Wireless Service Fund Revenues									
	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
271-00	Net Fund Balance 7-1	246,723.95	246,811.51	246,811.51	246,561.72	246,561.72	246,561.72		
<b>INTERGOVERNMENT STATE</b>									
347-60	911 Wireless Service	-	-	-	-	-	-		
349-60	911 Enhanced Wireless Service	68,180.09	68,180.09	68,180.09	68,180.09	68,180.09	68,180.09		
	Intergovernment State Total	68,180.09	68,180.09	68,180.09	68,180.09	68,180.09	68,180.09		
<b>OTHER FEES AND MISC REVENUE</b>									
532-06	Revenue Adjustment	(325.00)	-	-	-	-	-		
534-01	Contributions & Donations	-	-	-	-	-	-		
540-01	Miscellaneous	325.00	-	-	-	-	-		
	Other Fees and Misc Revenue Total	-	-	-	-	-	-		
<b>COUNTY TRANSFERS</b>									
590-02	Inter-Fund from Inheritance	-	-	-	-	-	-		
	County Transfers Total	-	-	-	-	-	-		
	Total Revenue Available	311,168.98	314,904.04	314,991.60	314,991.60	314,741.81	314,741.81		
	Less Expenditures	(64,445.03)	(68,092.59)	(314,991.60)	(68,429.88)	(314,741.81)	(314,741.81)		
	Balance Forward	246,723.95	246,811.51	-	246,561.72	-	-		

No assurance is provided on these financial statements.

**2913 911 Wireless Service Fund Expenditures**

	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
<b>690-00 911 Wireless Service</b>							
<b>Personal Services</b>							
1-0342 Dispatch Salary	-	-	15,000.00	-	15,000.00	15,000.00	15,000.00
<b>Personal Services Total</b>	-	-	15,000.00	-	15,000.00	15,000.00	15,000.00
<b>Operating Expenses</b>							
2-0206 Emergency Phone - 911	3,477.18	-	10,000.00	2,310.00	10,000.00	10,000.00	10,000.00
2-0500 Utilities	-	-	-	-	-	-	-
2-1200 Maintenance & Repairs	3,098.90	3,098.90	10,000.00	3,497.45	10,000.00	10,000.00	10,000.00
2-9075 Expenditure Adjustment	-	-	-	-	-	-	-
2-9900 Miscellaneous	-	3,270.26	45,000.00	3,787.53	45,000.00	45,000.00	45,000.00
<b>Operating Expenses Total</b>	6,576.08	6,369.16	65,000.00	9,594.98	65,000.00	65,000.00	65,000.00
<b>Supplies and Materials</b>							
3-0301 Signs	-	-	2,000.00	-	2,000.00	2,000.00	2,000.00
<b>Supplies and Materials Total</b>	-	-	2,000.00	-	2,000.00	2,000.00	2,000.00
<b>Capital Outlay</b>							
5-0311 Radio Equipment	-	-	65,000.00	-	65,000.00	65,000.00	65,000.00
5-0315 Data Processing Equipment	-	4,152.96	60,000.00	4,885.50	60,000.00	60,000.00	60,000.00
5-0555 Emergency Phone 911 Equip	7,202.53	2,040.00	107,991.60	-	107,741.81	107,741.81	107,741.81
<b>Capital Outlay Total</b>	7,202.53	6,192.96	232,991.60	4,885.50	232,741.81	232,741.81	232,741.81
<b>Transfers</b>							
7-0200 Interfund Trans to General Fund Disp Wlgs	50,666.42	55,630.41	-	53,949.40	-	-	-
<b>Interfund Trans Total</b>	50,666.42	55,630.41	-	53,949.40	-	-	-
<b>Total Expenditures</b>	64,445.03	68,092.53	314,991.60	68,429.88	314,741.81	314,741.81	314,741.81

No assurance is provided on these financial statements.

**2915 Emergency Management Fund Revenues**

	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
27-00 Net Fund Balance 7-1	13,606.41	22,870.56	13,942.33	13,942.33	20,079.12	20,079.12	20,079.12
<b>INTERGOVERNMENTAL FEDERAL</b>							
334-03 Natural Disaster Relief (Woodcliff)	-	-	-	-	-	-	-
339-06 Federal Emergency Management	5,809.26	5,282.64	3,000.00	12,916.20	5,000.00	5,000.00	5,000.00
339-07 EMPG Funds	45,076.35	37,674.38	36,000.00	27,158.00	27,500.00	27,500.00	27,500.00
339-09 Disaster Relief Funds	-	-	-	-	-	-	-
349-60 Hazard Mitigation	-	-	-	-	-	-	-
Intergovernmental Federal Total	50,885.61	42,957.02	39,000.00	40,074.20	32,500.00	32,500.00	32,500.00
<b>INTERGOVERNMENT STATE</b>							
350-01 Grants	-	125.00	1,000.00	-	1,000.00	1,000.00	1,000.00
Intergovernment State Total	-	125.00	1,000.00	-	1,000.00	1,000.00	1,000.00
<b>OTHER FEES AND MISC. REVENUE</b>							
510-01 Interest on Investments	-	-	-	-	-	-	-
540-01 Miscellaneous	-	-	-	-	185.88	185.88	185.88
Other Fees and Misc. Revenue Total	-	-	-	-	185.88	185.88	185.88
<b>COUNTY TRANSFERS</b>							
590-02 Interfund Transfer From General	31,785.99	28,341.25	36,234.67	36,234.67	35,000.00	35,000.00	35,000.00
County Transfers Total	31,785.99	28,341.25	36,234.67	36,234.67	35,000.00	35,000.00	35,000.00
Total Revenue Available	96,278.01	94,293.83	89,177.00	89,251.20	88,765.00	88,765.00	88,765.00
Less Expenditures	(73,407.45)	(80,361.50)	(89,177.00)	(69,172.08)	(88,765.00)	(88,765.00)	(88,765.00)
Balance Forward	22,870.36	13,942.33	-	20,079.12	-	-	-

No assurance is provided on these financial statements.

**2015 Emergency Management Fund Expenditures**

	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
<b>653-00 Emergency Management</b>							
<b>Personal Services</b>							
1-0100 Officials Salary	51,952.90	59,163.23	60,937.00	60,861.00	62,765.00	62,765.00	62,765.00
1-0803 Insurance Premiums - County Share	-	-	-	-	-	-	-
1-0804 Group Life	-	-	-	-	-	-	-
1-0901 Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000 Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
Personal Services Total	51,952.90	59,163.23	60,937.00	60,861.00	62,765.00	62,765.00	62,765.00
<b>Operating Expenses</b>							
2-0100 Postage	-	47.90	465.00	261.26	350.00	350.00	350.00
2-0200 Telephone Service	333.33	239.82	-	56.42	-	-	-
2-0210 Cell phone	-	-	-	-	-	-	-
2-1701 Meals	1,105.52	1,145.02	725.00	1,915.75	1,700.00	1,700.00	1,700.00
2-1702 Lodging	3,470.41	3,911.91	3,700.00	3,509.79	3,000.00	3,000.00	3,000.00
2-1704 Mileage	934.20	1,384.00	1,000.00	1,522.00	1,500.00	1,500.00	1,500.00
2-1751 Dues, Subs, Reg & Training	-	-	-	-	-	-	-
2-2500 Contractual Services	499.63	-	400.00	397.99	400.00	400.00	400.00
2-9900 Miscellaneous	-	-	-	-	-	-	-
2-9901 Miscellaneous (Natural Disaster Relief Woodcliff)	-	-	-	-	-	-	-
Operating Expenses Total	6,343.09	6,728.65	6,290.00	7,663.21	6,950.00	6,950.00	6,950.00
<b>Supplies and Materials</b>							
3-0101 Office Supplies	820.66	453.12	700.00	253.99	-	-	-
3-0209 Fuel - Auto	-	-	-	-	-	-	-
Supplies and Materials Total	820.66	453.12	700.00	253.99	-	-	-
<b>Capital Outlay</b>							
5-0103 Land Purchase	-	-	-	-	-	-	-
5-0303 Safety Equipment	1,155.93	496.09	2,500.00	93.98	2,000.00	2,000.00	2,000.00
5-0311 Radio Equipment	4,144.37	4,711.00	4,000.00	88.00	8,000.00	8,000.00	8,000.00
5-0555 E911 Equipment	6,807.50	4,950.00	8,000.00	211.90	6,750.00	6,750.00	6,750.00
5-1100 Technical Equipment	2,983.00	3,849.41	6,750.00	-	2,300.00	2,300.00	2,300.00
Capital Outlay Total	14,290.80	14,006.50	21,250.00	393.88	19,050.00	19,050.00	19,050.00
Total Expenditures	73,407.45	80,351.50	89,177.00	69,172.08	88,765.00	88,765.00	88,765.00

No assurance is provided on these financial statements.

2965 Correctional Center Commissary Fund Revenues								
	Actual Revenue	Actual Revenue	Budgeted	Actual Revenue	Official's	Board	Adopted	
	2021-2022	2022-2023	2023-2024	2023-2024	Request	Proposed	2024-2025	2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>	
27-00	Net Fund Balances	91,500.10	110,217.15	119,495.05	119,495.05	59,730.16	59,730.16	59,730.16
<b>OTHER FEES &amp; MISC REVENUE</b>								
530-03	Sale of Commissary	-	-	-	-	-	-	-
530-06	Sale of Commissary	121,696.13	130,916.67	115,000.00	145,001.32	150,000.00	150,000.00	150,000.00
530-07	Sale of Phone Card	185,404.67	207,229.73	190,029.95	229,142.38	225,000.00	225,000.00	225,000.00
540-01	Miscellaneous Revenue	5,483.75	6,989.08	21,000.00	12,662.50	22,894.84	22,894.84	22,894.84
	Total Fees & Misc Revenue	312,584.55	345,135.48	326,029.95	386,806.20	397,894.84	397,894.84	397,894.84
	Total Revenue Available	404,084.65	455,352.83	445,525.00	506,301.25	457,625.00	457,625.00	457,625.00
	Less Expenditures	(293,847.50)	(335,857.58)	(445,525.00)	(446,571.09)	(457,625.00)	(457,625.00)	(457,625.00)
	Balance Forward	110,217.15	119,495.05	-	59,730.16	-	-	-

No assurance is provided on these financial statements.

**2965 Correctional Center Commissary Fund Expenditures**

	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Exp - AMENDED 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
<b>671-00 Correctional Center Commissary</b>							
<b>Operating Expenses</b>							
2-0100 Postage	-	-	25.00	-	25.00	25.00	25.00
2-0200 Telephone Service	155,217.28	180,431.53	186,000.00	200,465.11	204,600.00	204,600.00	204,600.00
2-1014 Notary Charges	-	-	1,000.00	-	-	-	-
2-1909 Calling Cards	-	-	-	-	-	-	-
2-9900 Miscellaneous Expenses	19,268.08	20,428.82	34,000.00	8,078.35	34,000.00	34,000.00	34,000.00
2-9901 Miscellaneous - Pizza Night	3,836.12	5,468.93	22,000.00	87,588.98	7,000.00	7,000.00	7,000.00
<b>Operating Expenses Total</b>	<b>178,321.48</b>	<b>206,329.28</b>	<b>243,025.00</b>	<b>296,112.44</b>	<b>245,625.00</b>	<b>245,625.00</b>	<b>245,625.00</b>
<b>Supplies and Materials</b>							
3-0100 Stationery/Envelopes	1,671.10	1,715.25	2,000.00	1,146.30	2,000.00	2,000.00	2,000.00
3-0101 Offices Supplies	-	-	1,000.00	-	1,000.00	1,000.00	1,000.00
3-0111 Food and Beverages	113,797.14	128,387.89	155,000.00	149,248.27	165,000.00	165,000.00	165,000.00
3-0121 Recreation	-	-	500.00	64.08	-	-	-
3-0150 Miscellaneous Supplies	57.78	-	3,000.00	-	3,000.00	3,000.00	3,000.00
3-0400 Misc. Commissary Supplies	-	-	1,000.00	-	1,000.00	1,000.00	1,000.00
<b>Supplies and Materials Total</b>	<b>115,526.02</b>	<b>128,103.14</b>	<b>162,500.00</b>	<b>150,458.65</b>	<b>172,000.00</b>	<b>172,000.00</b>	<b>172,000.00</b>
<b>Capital Outlays</b>							
5-1100 Other Equipment	-	1,425.16	40,000.00	-	40,000.00	40,000.00	40,000.00
5-2510 Misc. Capital Outlay - Repayment to General Fund	-	-	-	-	-	-	-
<b>Capital Outlays Total</b>	<b>-</b>	<b>1,425.16</b>	<b>40,000.00</b>	<b>-</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>40,000.00</b>
<b>Total Expenditures</b>	<b>293,847.50</b>	<b>335,857.58</b>	<b>445,525.00</b>	<b>446,571.09</b>	<b>457,625.00</b>	<b>457,625.00</b>	<b>457,625.00</b>
Is this fund designated as a Special Reserve Fund? No							
If yes, what is the particular purpose of setting funds aside?							

No assurance is provided on these financial statements.

3100 Health Services Bond Fund Revenues									
	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
271-00	Net Fund Balance 7-1	2,942,799.73	3,062,325.32	3,434,992.86	3,651,822.55	3,851,822.55	3,851,822.55		
305-00	Property Taxes	-	-	-	-	-	-		
306-00	Property Taxes Interest	-	-	-	-	-	-		
	<b>INTERGOVERNMENTAL STATE</b>								
344-01	Homestead Exemption Alloc.	-	-	-	-	-	-		
344-05	Property Tax Credit	-	-	-	-	-	-		
346-01	Pro-Rate Motor Vehicle	-	-	-	-	-	-		
346-02	Carline Tax	-	-	-	-	-	-		
	Intergovernmental State Total	-	-	-	-	-	-		
	<b>OTHER INTERGOVERNMENTAL REVENUE</b>								
353-01	In Lieu	-	-	-	-	-	-		
353-02	In-Lieu-of-tax-5% Gross Revenue	-	-	-	-	-	-		
355-01	Received from Hospital for Bond Payment	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00		
	Other Intergovernmental Revenue Total	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00		
	<b>COUNTY TREASURER</b>								
361-01	Homestead Commission	-	-	-	-	-	-		
	County Treasurer Total	-	-	-	-	-	-		
	<b>OTHER FEES &amp; MISC REVENUE</b>								
510-01	Interest on Investments	42,598.46	71,115.54	7,500.00	137,754.69	50,000.45	50,000.45		
510-06	Interest on 06 Bond - Health Services	-	-	-	-	-	-		
511-01	Gain or Loss from sale of CD's	-	(524.00)	-	-	-	-		
532-06	Revenue adjustment	-	-	-	-	-	-		
540-01	Miscellaneous Revenue	-	-	-	-	-	-		
	Other Fees & Misc Revenue Total	42,598.46	70,591.54	7,500.00	137,754.69	50,000.45	50,000.45		
	<b>INTERFUND TRANSFERS</b>								
590-02	Interfund Transfers from	-	-	-	524.00	-	-		
	(5000 Health Services Operations Fund)								
	Interfund Transfers Total	-	-	-	524.00	-	-		
	Total Revenue Available	4,185,398.19	4,332,916.86	4,642,492.86	4,773,271.55	5,101,823.00	5,101,823.00		
	Less Expenditures	(1,123,072.87)	(897,924.00)	(4,642,492.86)	(921,449.00)	(5,101,823.00)	(5,101,823.00)		
	Balance Forward	3,062,325.32	3,434,992.86	-	3,851,822.55	-	-		
	<b>Property Tax</b>								
	<b>Delinquent Tax Allowance</b>								
	Total Property Tax Requirement to Levy	-	-	-	-	-	-		

No assurance is provided on these financial statements.

3100 Bond Fund Expenditures - Health Services							
	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
771-00 Hospital/Clinical Long-Term Care							
Operating Expenses							
2-2502 Contractual Services	1,705.33	824.00	2,100.00	824.00	1,823.00	1,823.00	1,823.00
2-2520 Legal Fees (Bond Refunding)	-	-	-	-	-	-	-
Operating Expenses Total	1,705.33	824.00	2,100.00	824.00	1,823.00	1,823.00	1,823.00
Capital Outlay							
5-1300 Special Fees	-	-	-	-	-	-	-
Capital Outlay Expenses Total	-	-	-	-	-	-	-
DEBT SERVICING							
6-0100 Principal Retirement	844,998.79	636,000.00	3,675,000.32	675,000.00	4,100,000.00	4,100,000.00	4,100,000.00
6-0200 Interest Payments	276,368.75	262,100.00	965,392.54	245,625.00	1,000,000.00	1,000,000.00	1,000,000.00
6-0701 Outstanding Bonds and Coupons	-	-	-	-	-	-	-
Debt Servicing Total	1,121,367.54	897,100.00	4,640,392.86	920,625.00	5,100,000.00	5,100,000.00	5,100,000.00
Total Expenditures	1,123,072.87	897,924.00	4,642,492.86	921,449.00	5,101,823.00	5,101,823.00	5,101,823.00
Is this fund designated as a Special Reserve Fund? Yes							
If yes, what is the particular purpose of setting funds aside? Payment of Bonds for New Hospital/Clinical Long-Term Care Facilities.							

No assurance is provided on these financial statements.



3300 Bond Fund Revenues - Law Enforcement and Judicial Center									
	Actual Revenue	Actual Revenue	Budgeted Revenue	Actual Revenue	Official's Request	Board Proposed	Adopted		
	2021-2022	2022-2023	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025		
	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
271-00	Net Fund Balance 7-1	1,086,925.51	1,199,306.52	1,283,568.95	1,283,568.95	1,409,103.67	1,409,103.67	1,409,103.67	
305-00	Property Taxes	944,769.83	918,893.17	1,016,869.72	898,723.68	1,016,869.72	1,016,869.72	1,016,869.72	
306-00	Property Taxes Interest	1,758.53	1,675.03	2,000.00	1,576.23	2,500.00	2,500.00	2,500.00	
	<b>INTERGOVERNMENTAL STATE</b>								
341-80	Property Tax Credit	-	-	-	-	-	-	-	
344-01	Homestead Exemption Alloc.	22,059.01	21,513.07	-	24,004.43	-	-	-	
344-05	Property Tax Credit	71,989.79	70,986.59	-	78,489.93	-	-	-	
344-10	PP Tax Credit	-	-	-	-	-	-	-	
346-01	Pro-Rate Motor Vehicle	2,488.53	2,308.25	2,000.00	2,219.89	2,500.00	2,500.00	2,500.00	
	Carline Tax	534.99	371.48	500.00	410.18	500.00	500.00	500.00	
346-02	Intergovernmental State Total	97,072.32	95,179.39	2,500.00	105,124.43	3,000.00	3,000.00	3,000.00	
	<b>OTHER INTERGOVERNMENTAL REVENUE</b>								
353-02	In-Lieu-of-Tax-5% Gross Revenue	4,837.12	4,597.18	3,000.00	4,578.17	3,000.00	3,000.00	3,000.00	
	Other Intergovernmental Revenue Total	4,837.12	4,597.18	3,000.00	4,578.17	3,000.00	3,000.00	3,000.00	
	<b>COUNTY TREASURER</b>								
361-01	Homestead Commission	(220.59)	(215.12)	-	(240.02)	-	-	-	
361-02	Tax Credit Commission	-	-	-	-	-	-	-	
361-11	Tax Relief Commission	-	-	-	-	-	-	-	
	County Treasurer Total	(220.59)	(215.12)	-	(240.02)	-	-	-	
	<b>OTHER FEES &amp; MISC REVENUE</b>								
510-01	Interest on Investments	2,475.55	7,339.33	1,200.00	26,510.41	10,000.61	10,000.61	10,000.61	
510-05	Interest 06 Bond	-	-	-	-	-	-	-	
532-08	Revenue adjustment	-	524.00	-	-	-	-	-	
540-01	Miscellaneous Revenue	-	-	-	-	-	-	-	
	Other Fees & Misc Revenue Total	2,475.55	7,863.33	1,200.00	26,510.41	10,000.61	10,000.61	10,000.61	
	<b>INTERFUND TRANSFERS</b>								
590-01	Interfund Transfers from (to General Fund)	-	-	-	(500.00)	-	-	-	
590-02	Interfund Transfers from (to Inheritance Fund)	-	-	-	(500.00)	-	-	-	
	Interfund Transfers Total	-	-	-	(500.00)	-	-	-	
	Total Revenue Available	2,137,618.27	2,227,289.50	2,309,138.67	2,319,341.85	2,444,474.00	2,444,474.00	2,444,474.00	
	Less Expenditures & cash reserve	(938,311.75)	(943,720.56)	(2,309,138.67)	(910,238.16)	(2,444,474.00)	(2,444,474.00)	(2,444,474.00)	
	Balance Forward	1,199,306.52	1,283,568.95	-	1,409,103.67	-	-	-	
	Property Tax					1,016,869.72	1,016,869.72	1,016,869.72	
	Delinquent Tax Allowance					-	-	-	
	Total Property Tax Requirement to Levy					1,016,869.72	1,016,869.72	1,016,869.72	

No assurance is provided on these financial statements.

3300 Bond Fund Expenditures - Law Enforcement and Judicial Center									
	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
771-00	Law Enforcement and Judicial Center								
	Operating Expenses								
2-2502	Contractual Services	1,098.00	1,098.00	1,500.00	1,098.00	4,474.00	4,474.00	4,474.00	
2-2520	Legal Fees (Bond Refunding)	-	-	-	-	-	-	-	
	Operating Expenses Total	1,098.00	1,098.00	1,500.00	1,098.00	4,474.00	4,474.00	4,474.00	
5-1506	Capital Outlay								
	Special Fees	-	-	-	-	-	-	-	
	Capital Outlay Expenses Total	-	-	-	-	-	-	-	
	DEBT SERVICING								
6-0100	Principal Retirement	875,000.00	890,000.00	1,832,638.67	884,663.93	1,950,000.00	1,950,000.00	1,950,000.00	
6-0200	Interest Payments	62,213.75	52,622.55	300,000.00	24,176.25	315,000.00	315,000.00	315,000.00	
6-0701	Outstanding Bonds and Coupons	-	-	-	-	-	-	-	
	Debt Servicing Total	937,213.75	942,622.55	2,132,638.67	908,840.18	2,265,000.00	2,265,000.00	2,265,000.00	
	INTERFUND TRANSFERS								
7-0100	Interfund Transfer to	-	-	-	-	-	-	-	
	Total Expenditures	938,311.75	943,720.55	2,134,138.67	910,238.18	2,269,474.00	2,269,474.00	2,269,474.00	
	Cash Reserve	-	-	175,000.00	-	175,000.00	175,000.00	175,000.00	
	Total	938,311.75	943,720.55	2,309,138.67	910,238.18	2,444,474.00	2,444,474.00	2,444,474.00	
	Is this fund designated as a Special Reserve Fund? Yes								
	If yes, what is the particular purpose of setting funds aside? Payment of Bonds for New Law Enforcement and Judicial Center.								

No assurance is provided on these financial statements.

4050 County Building Fund Revenues									
	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
27-00	Net Fund Balance 7-1	403,805.54	441,793.82	448,896.59	448,896.59	441,330.26	441,330.26		
305-00	Property Taxes	92,950.22	90,374.82	100,000.00	88,417.21	100,000.00	100,000.00		
306-00	Property Taxes Interest	172.97	163.63	225.00	163.67	225.00	225.00		
	<b>INTERGOVERNMENT STATE</b>								
344-01	Homeslead Exempt Alloc.	2,168.55	2,116.53	-	2,357.50	-	-		
344-05	Property Tax Credit	7,083.15	6,983.89	-	7,722.73	-	-		
344-10	PP Tax Credit	-	-	-	-	-	-		
346-01	Private Motor Vehicle	244.81	227.04	150.00	218.35	150.00	150.00		
346-02	Carline Tax Allocation	52.54	36.46	50.00	40.26	50.00	50.00		
	Intergovernment State Total	9,549.05	9,383.72	200.00	10,338.84	200.00	200.00		
	<b>OTHER INTERGOVERNMENTAL REVENUE</b>								
351-01	Interlocal Government Payment	-	-	-	-	-	-		
353-02	In Lieu Tax 5% Gross	474.99	451.24	500.00	449.44	500.00	500.00		
	Other Intergovernmental Revenue Total	474.99	451.24	500.00	449.44	500.00	500.00		
	<b>COUNTY TREASURER</b>								
361-01	Homeslead Commission	(21.70)	(21.15)	-	(23.59)	-	-		
361-02	Tax Credit Commission	-	-	-	-	-	-		
361-11	Tax Relief Commn	-	-	-	-	-	-		
	County Treasurer Total	(21.70)	(21.15)	-	(23.59)	-	-		
	<b>OTHER FEES AND MISC REVENUE</b>								
500-01	Lease/Rental Revenue	-	-	-	-	-	-		
510-01	Interest On Investments	-	-	600.00	-	600.00	600.00		
530-02	Sale of Property-Land & Bldgs	-	-	-	-	-	-		
531-01	Judgments & Settlements	-	-	-	-	-	-		
532-08	Revenue Adjustment	-	-	-	-	-	-		
540-01	Miscellaneous Revenue	1,116.00	-	3,500.00	-	12,844.74	12,844.74		
	Other Fees and Misc. Revenue Total	1,116.00	-	4,100.00	-	13,444.74	13,444.74		
	<b>COUNTY TRANSFERS</b>								
590-02	Inter Fund from General	50,000.00	50,000.00	50,000.00	49,976.09	250,000.00	250,000.00		
590-03	Inter Fund from Inheritance	150,000.00	150,000.00	150,000.00	150,000.00	175,000.00	175,000.00		
	County Transfers Total	200,000.00	200,000.00	200,000.00	199,976.09	425,000.00	425,000.00		
	Total Revenue Available	708,047.07	742,126.08	753,921.59	748,208.16	980,700.00	980,700.00		
	Less Expenditures	(266,253.25)	(293,229.49)	(753,921.59)	(306,877.90)	(980,700.00)	(980,700.00)		
	Balance Forward	441,793.82	448,896.59	-	441,330.26	-	-		
				Property Tax		100,000.00	100,000.00		
				Delinquent Tax Allowance		-	-		
				Total Property Tax Requirement to Levy	100,000.00	100,000.00	100,000.00		

No assurance is provided on these financial statements.

**4050 County Building Fund Expenditures**

	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Expense 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
<b>980-00 County Building</b>							
<b>Operating Expenses</b>							
2-0506 Boiler Maintenance	360.00	640.00	150.00	410.00	5,200.00	5,200.00	6,200.00
2-0620 Misc Ins Deductibles	-	-	-	2,500.00	2,500.00	2,500.00	2,500.00
2-1200 Maintenance & Repairs	142,648.50	128,623.52	150,000.00	115,415.30	150,000.00	150,000.00	150,000.00
2-1300 Building & Grounds Repair	7,300.32	6,434.27	3,000.00	30,472.53	20,000.00	20,000.00	20,000.00
2-1308 Elevator Repair	-	-	3,000.00	-	-	-	-
2-1309 Electrical Service Repair	-	-	2,500.00	-	-	-	-
2-1600 Emergency Generator Operations	967.12	614.56	5,000.00	453.70	1,000.00	1,000.00	1,000.00
2-9075 Expenditure Adjustment	-	-	-	-	-	-	-
2-9900 Miscellaneous	2,650.14	1,410.99	2,000.00	-	2,000.00	2,000.00	2,000.00
<b>Operating Expenses Total</b>	<b>153,526.08</b>	<b>137,723.34</b>	<b>165,650.00</b>	<b>149,251.53</b>	<b>180,700.00</b>	<b>180,700.00</b>	<b>180,700.00</b>
<b>Capital Outlay</b>							
5-0103 Land Purchase	-	-	-	-	-	-	-
5-0200 Building Acquisition	-	-	-	-	-	-	-
5-0230 Courthouse Remodeling	-	-	50,000.00	-	500,000.00	500,000.00	500,000.00
5-0261 Telephone Wiring	-	-	-	-	-	-	-
5-0262 Electrical Wiring	-	-	-	-	-	-	-
5-0505 Furniture	-	3,869.89	-	-	-	-	-
5-0557 Communication Equipment	-	-	35,000.00	-	-	-	-
5-1502 Engineering Fees	-	-	-	-	-	-	-
5-1503 Architectural Fees	-	-	-	23,995.26	-	-	-
5-2250 Floor Coverings	-	-	-	-	-	-	-
5-2510 Misc. Capital Outlay	112,727.17	151,636.26	503,271.59	133,631.09	300,000.00	300,000.00	300,000.00
<b>Capital Outlay Total</b>	<b>112,727.17</b>	<b>155,506.15</b>	<b>588,271.59</b>	<b>157,626.37</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>800,000.00</b>
<b>Other Fees and Misc Revenue</b>							
532-06 Revenue Adjustment	-	-	-	-	-	-	-
<b>Transfer Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>266,253.25</b>	<b>293,229.49</b>	<b>753,921.59</b>	<b>306,877.90</b>	<b>980,700.00</b>	<b>980,700.00</b>	<b>980,700.00</b>

No assurance is provided on these financial statements.

4700 Flood Control Fund Revenues									
	Actual Revenue 2021-2022	Actual Revenue 2022-2023	Budgeted Revenue 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
271-00	Net Fund Balance	933,484.92	1,012,005.48	1,089,000.14	1,089,000.14	1,163,859.94	1,163,859.94		
305-00	Property Taxes	71,312.98	69,352.67	76,744.16	67,894.15	76,744.16	76,744.16		
306-00	Property Taxes Interest	132.63	125.10	175.00	117.69	175.00	175.00		
	<b>INTERGOVERNMENT STATE</b>								
344-01	Homesite Commissions	1,663.82	1,624.62	-	1,809.28	-	-		
344-05	Property Tax Credit	5,434.41	5,359.99	-	5,927.85	-	-		
344-10	PP Tax Credit	-	-	-	-	-	-		
346-01	Prorate	187.82	174.25	150.00	167.59	150.00	150.00		
346-02	Carline	40.30	27.98	-	30.90	-	-		
	Intergovernment State Total	7,326.35	7,186.84	150.00	7,935.62	150.00	150.00		
	<b>OTHER INTERGOVERNMENTAL REVENUE</b>								
353-02	In Lieu Tax 5% Gross	364.43	346.31	350.70	344.98	350.06	350.06		
	Other Intergovernmental Revenue Total	364.43	346.31	350.70	344.98	350.06	350.06		
	<b>COUNTY TREASURER</b>								
361-01	Commissions	(16.62)	(16.26)	-	(18.09)	-	-		
361-02	Tax Credit Commission	-	-	-	-	-	-		
361-11	Tax Relief Comm	-	-	-	-	-	-		
	County Treasurer Total	(16.62)	(16.26)	-	(18.09)	-	-		
	<b>OTHER FEES AND MISC REVENUE</b>								
540-01	Miscellaneous Revenue	-	-	-	-	-	-		
	Other Fees and Misc Revenue Total	-	-	-	-	-	-		
	<b>COUNTY TRANSFERS</b>								
590-02	Inter Fund Transfer	-	-	-	-	-	-		
	County Transfers Total	-	-	-	-	-	-		
	Total Revenue Available	1,012,604.69	1,089,000.14	1,166,420.00	1,165,244.49	1,241,279.16	1,241,279.16		
	Less Expenditures & cash reserve	(599.21)	-	(1,166,420.00)	(1,384.55)	(1,241,279.16)	(1,241,279.16)		
	Balance Forward	1,012,005.48	1,089,000.14	-	1,163,859.94	-	-		
	Property Tax			Delinquent Tax Allowance		76,744.16	76,744.16		
	Total Property Tax Requirement to Levy					76,744.16	76,744.16		

No assurance is provided on these financial statements.



**5000 Saunders Medical Center Fund Revenues**

	Actual Revenue 2021-2022	Actual Revenue 2023-2023	Budgeted Rev - Amended 2023-2024	Actual Revenue 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
271-00	Net Fund Balance 7-1						
<b>OTHER FEES AND MISC. REVENUE</b>							
532.06	Revenue Adjustment						
534.01	Contributions and Donations	52,068.00	230,254.00	4,465,000.00	4,370,834.00	145,000.00	145,000.00
540.01	Miscellaneous Revenue	-	-	-	-	-	-
	Other Fees and Misc. Revenue Total	52,068.00	230,254.00	4,465,000.00	4,370,834.00	145,000.00	145,000.00
<b>COUNTY HOSPITAL REVENUE</b>							
573.02	Nurse Station - Medical & Surgical Acute	842,689.00	1,151,725.00	1,181,082.80	1,223,378.20	1,284,030.37	1,284,030.37
573.17	Respiratory Services	513,483.04	502,539.00	513,802.78	466,208.35	481,461.50	481,461.50
573.21	Surgical Services	1,808,715.00	2,684,387.50	3,021,984.45	3,038,845.43	3,366,234.07	3,366,234.07
573.23	Emergency Services	2,581,669.86	2,799,900.75	2,951,307.80	2,890,083.30	3,039,964.78	3,039,964.78
573.25	Central Services	1,300,834.83	1,356,189.40	1,732,918.38	1,607,485.96	1,665,192.24	1,665,192.24
573.35	Monitor	259,945.00	257,594.00	213,779.91	231,605.50	259,362.17	259,362.17
573.38	Speech/Occupation Therapy	380,497.00	476,950.25	473,971.34	508,244.25	532,808.51	532,808.51
573.39	Treatment/Observation						
573.43	Cardiac Rehabilitation	157,617.00	133,770.00	137,388.93	182,983.20	157,271.32	157,271.32
573.47	Physical Therapy	969,448.00	1,121,491.50	1,189,984.00	1,118,408.80	1,169,484.95	1,169,484.95
574.01	Laboratory Services	5,260,088.24	5,642,986.62	5,901,360.26	5,940,413.30	6,178,976.52	6,178,976.52
574.04	Radiology - Diagnostic	9,730,398.40	10,587,588.00	10,995,834.05	11,232,186.90	11,513,874.41	11,513,874.41
574.12	Pharmacy	7,481,285.30	8,572,598.80	10,236,987.27	10,143,455.62	10,411,660.08	10,411,660.08
575.01	Clinic Services	5,795,671.25	5,697,497.27	6,128,661.03	6,289,341.03	6,753,856.59	6,753,856.59
575.51	Other Operating Revenues	2,182,780.00	1,962,098.00	1,485,500.00	1,136,071.00	1,348,200.00	1,348,200.00
575.52	Provision of Bad Debts	(661,158.00)	(518,767.00)	(726,708.00)	(369,450.00)	(690,573.00)	(690,573.00)
575.52	Contractual Adjustments	(9,280,300.00)	(10,220,112.00)	(11,021,744.00)	(11,325,758.00)	(12,175,334.00)	(12,175,334.00)
575.56	Accounts Receivable Variance	-	-	-	-	-	-
575.61	Cafeteria	-	-	-	-	-	-
579.05	Income/Gains from Investments	134,013.00	440,232.00	1,049,500.00	1,785,767.00	1,117,165.00	1,117,165.00
579.06	Finance Charges	-	-	-	-	-	-
	County Hospital Revenues Total	29,457,634.92	32,648,649.09	35,465,611.00	36,089,284.94	36,413,635.51	36,413,635.51
<b>COUNTY NURSING HOME REVENUE</b>							
580.01	Nursing Home Revenue - Regular	4,718,017.00	5,719,243.00	6,168,162.00	5,974,932.00	6,306,827.00	6,306,827.00
	County Nursing Home Revenue Total	4,718,017.00	5,719,243.00	6,168,162.00	5,974,932.00	6,306,827.00	6,306,827.00
<b>INTERFUND TRANSFERS</b>							
590.02	Transfers - Interfund to	-	-	-	-	-	-
	(3100 Health Services Bond Fund)	-	-	-	-	-	-
	Interfund Transfers Total	-	-	-	-	-	-

No assurance is provided on these financial statements.





**5000 Saunders Medical Center Fund Expenditures**

	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Exp - amended 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025
	<1>	<2>	<3>	<4>	<5>	<6>	<7>
<b>752-00</b>							
<b>Physicians</b>							
2-1704	Mileage	-	-	-	-	-	-
2-1801	Dues, Subs, Registration Fees	-	-	-	-	-	-
2-2515	Contractual Services	-	-	-	-	-	-
	Physicians Total	-	-	-	-	-	-
<b>771-00</b>							
<b>Hospital Operations</b>							
<b>Personal Services</b>							
<b>Full-Time Employees</b>							
1-0301	Administrative	1,435,191.38	1,852,432.22	1,730,789.83	1,645,081.15	1,936,070.94	1,936,070.94
1-0303	Maintenance	338,702.55	272,802.80	288,138.00	285,940.12	329,756.34	329,756.34
1-0305	Clerical	2,393,125.91	2,414,149.50	2,685,267.81	2,626,604.79	2,802,910.02	2,802,910.02
1-0306	Custodial	-	-	-	-	-	-
1-0307	Medical/Health	5,869,105.83	5,724,817.37	6,293,982.36	6,046,894.40	6,897,857.61	6,897,857.61
1-0316	Nurses	4,579,943.04	5,025,639.71	4,762,050.57	4,789,474.60	4,982,402.62	4,982,402.62
1-0334	Dietary	603,909.22	646,275.29	693,957.27	717,637.49	716,298.60	716,298.60
1-0335	Housekeeping/Laundry	443,019.47	603,314.30	574,807.92	632,472.17	603,652.75	603,652.75
	Personal Services Total	15,662,997.40	16,439,431.19	17,008,993.76	16,724,104.72	18,268,948.88	18,268,948.88
<b>Operating Expenses</b>							
2-0100	Postal Service	-	-	-	-	-	-
2-0200	Telephone Service	-	-	-	-	-	-
2-0500	Utilities	-	-	-	-	-	-
2-0601	General Liability Insurance	-	-	-	-	-	-
2-0609	Maintenance and Repairs	-	-	-	-	-	-
2-1704	Mileage	-	-	-	-	-	-
2-2001	Promotion Advertising	-	-	-	-	-	-
2-2540	Audit Costs	-	-	-	-	-	-
2-5602	Nurse Station - Medical/Surgical Acute	180,865.16	189,119.91	232,935.30	187,333.88	291,320.29	291,320.29
2-5617	Respiratory Services	47,155.15	58,032.81	69,419.94	99,910.26	66,399.89	66,399.89
2-5621	Surgical Services	276,425.24	293,637.53	282,560.01	287,077.88	319,660.16	319,660.16
2-5623	Emergency Services	200,973.94	187,098.37	163,800.10	300,065.51	280,200.10	280,200.10
2-5629	Speech/Occupation Therapy	11,799.82	917.26	1,849.96	3,079.78	4,050.01	4,050.01
2-5632	Cardiac Rehabilitation	15,133.15	16,316.41	13,000.15	10,076.23	12,340.09	12,340.09
2-5638	Physical Therapy	21,693.02	29,877.52	26,899.93	32,956.88	30,500.10	30,500.10
2-5701	Laboratory Services	473,807.62	489,592.53	307,659.98	508,031.53	502,910.00	502,910.00
2-5704	Radiology - Diagnostic	300,369.76	410,547.21	479,239.98	431,549.91	486,195.15	486,195.15
2-5707	Pharmacy	3,274,803.70	4,511,397.35	4,744,033.91	4,821,057.07	4,633,039.83	4,633,039.83
2-5708	Anesthesiology	244,866.20	305,171.25	350,000.01	334,815.00	356,440.04	356,440.04
2-5717	Social Services	2,395.34	2,915.27	1,120.08	3,486.22	5,470.04	5,470.04

No assurance is provided on these financial statements.

5000 Saunders Medical Center Fund Expenditures									
	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Exp - amended 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
<b>774-00</b>	<b>Hospital Operations</b>								
	<b>Operating Expenses (continued)</b>								
2-5718	Medical Records Services	818,030.76	30,634.36	679,966.85	716,481.75	640,250.16	640,250.16	640,250.16	
2-5720	Recovery Room	-	-	-	-	-	-	-	
2-5722	Purchasing/Stores Management	253,810.01	310,511.06	527,400.15	373,014.16	429,775.15	429,775.15	429,775.15	
2-5803	Medical Staff Service and Education	-	-	-	-	-	-	-	
2-5805	Dietary Services	397,765.86	491,822.62	522,300.00	447,645.97	493,680.03	493,680.03	493,680.03	
2-5807	Plant Maintenance	610,287.89	638,906.72	730,734.32	625,815.03	501,549.96	501,549.96	501,549.96	
2-5808	Plant Operation	-	-	-	-	230,974.91	230,974.91	230,974.91	
2-5809	Housekeeping Service	85,648.99	72,434.53	-	64,729.60	70,799.94	70,799.94	70,799.94	
2-5811	Laundry/Linen Services	57,408.82	60,421.46	60,000.08	69,288.47	70,100.03	70,100.03	70,100.03	
2-5831	Administrative Services	1,551,513.89	2,872,746.99	3,329,358.59	2,953,469.28	3,111,197.58	3,111,197.58	3,111,197.58	
2-5851	Depreciation/Leases/Rent	1,385,389.39	1,584,519.95	1,203,371.33	1,563,627.55	1,321,425.71	1,321,425.71	1,321,425.71	
2-5868	Licenses and Taxes	-	-	-	-	-	-	-	
2-5871	Employee Benefits	-	-	-	-	-	-	-	
2-5875	Other Operating Expenses	-	-	-	-	-	-	-	
2-5901	Non-operating Expenses	-	-	-	-	-	-	-	
2-8502	Clinic Expense	539,059.54	758,841.40	830,346.86	991,884.99	1,162,092.31	1,162,092.31	1,162,092.31	
	Operating Expenses Total	10,729,193.25	13,314,862.51	14,555,797.53	14,825,396.75	15,020,371.48	15,020,371.48	15,020,371.48	
	Equipment Rental	-	-	-	-	-	-	-	
4-0200	Office Equipment	-	-	-	-	-	-	-	
	Equipment Rental Total	-	-	-	-	-	-	-	
	Capital Outlays	-	-	-	-	-	-	-	
5-0800	Medical and Hospital Equipment	1,294,893.91	525,032.98	722,335.01	880,666.72	1,567,455.70	1,567,455.70	1,567,455.70	
	Capital Outlay Total	1,294,893.91	525,032.98	722,335.01	880,666.72	1,567,455.70	1,567,455.70	1,567,455.70	
	Debt Servicing	-	-	-	-	-	-	-	
6-0100	Principal Retirement	845,000.00	635,000.00	675,000.00	675,000.00	690,000.00	690,000.00	690,000.00	
6-0200	Interest Payments	227,103.00	386,481.00	198,266.00	237,889.00	188,333.00	188,333.00	188,333.00	
	Debt Servicing Total	1,072,103.00	1,001,481.00	873,266.00	912,889.00	878,333.00	878,333.00	878,333.00	
	Special Reserve	-	-	-	-	-	-	-	
8-0100	Retained Earnings	(146,004.99)	1,526,570.06	6,489,993.13	7,726,475.67	1,503,411.56	1,503,411.56	1,503,411.56	
	Special Reserve Total	(146,004.99)	1,526,570.06	6,489,993.13	7,726,475.67	1,503,411.56	1,503,411.56	1,503,411.56	
	Hospital/Clinic Expenditures Total	29,613,182.57	32,807,377.74	39,650,385.43	41,069,532.86	37,238,520.62	37,238,520.62	37,238,520.62	

No assurance is provided on these financial statements.

5000 Saunders Medical Center Fund Expenditures									
	Actual Expense 2021-2022	Actual Expense 2022-2023	Budgeted Exp - amended 2023-2024	Actual Expense 2023-2024	Official's Request 2024-2025	Board Proposed 2024-2025	Adopted 2024-2025		
	<1>	<2>	<3>	<4>	<5>	<6>	<7>		
<b>775-00</b>	<b>Long-Term Care Operations</b>								
	<b>Personal Services</b>								
1-0301	199,694.61	129,514.32	228,417.10	227,346.18	244,420.42	244,420.42	244,420.42		
1-0311	51,404.74	79,673.52	63,210.37	68,288.31	75,273.60	75,273.60	75,273.60		
1-0316	4,559,003.88	4,924,577.75	5,501,288.53	4,412,429.58	4,534,206.90	4,534,206.90	4,534,206.90		
1-0334	-	-	-	-	-	-	-		
1-0335	-	-	-	-	-	-	-		
1-0338	104,087.47	110,024.01	113,008.17	106,430.99	119,698.89	119,698.89	119,698.89		
1-0340	-	-	-	-	-	-	-		
	<b>4,914,180.70</b>	<b>5,237,789.60</b>	<b>5,905,924.17</b>	<b>4,814,495.06</b>	<b>4,973,599.81</b>	<b>4,973,599.81</b>	<b>4,973,599.81</b>		
	<b>Operating Expenses</b>								
2-0200	6,376.32	6,421.84	6,459.96	6,378.12	6,659.98	6,659.98	6,659.98		
2-0609	23,879.07	2,439.79	6,599.92	360.42	7,500.07	7,500.07	7,500.07		
2-1680	-	-	-	-	-	-	-		
2-1704	-	-	-	-	-	-	-		
2-1801	43,489.96	18,550.99	18,499.99	13,639.50	34,200.02	34,200.02	34,200.02		
2-2201	-	-	-	-	-	-	-		
2-2515	153,510.26	136,809.61	118,399.94	132,143.48	51,800.03	51,800.03	51,800.03		
2-5803	18,229.79	26,839.51	18,833.51	15,240.18	30,999.96	30,999.96	30,999.96		
2-5871	-	-	-	-	-	-	-		
2-9075	-	-	-	-	-	-	-		
2-9900	-	-	-	-	-	-	-		
	<b>245,485.40</b>	<b>191,061.74</b>	<b>168,793.32</b>	<b>167,761.70</b>	<b>131,160.06</b>	<b>131,160.06</b>	<b>131,160.06</b>		
	<b>Supplies and Materials</b>								
3-0105	-	-	-	-	-	-	-		
3-0132	166,612.81	178,406.35	190,633.38	216,653.11	329,169.52	329,169.52	329,169.52		
3-0135	17,741.89	14,792.89	25,295.66	17,086.16	15,800.05	15,800.05	15,800.05		
3-0400	19,735.94	11,306.72	19,405.37	11,186.43	7,360.16	7,360.16	7,360.16		
	<b>204,090.64</b>	<b>204,505.96</b>	<b>235,334.41</b>	<b>244,925.70</b>	<b>352,329.73</b>	<b>352,329.73</b>	<b>352,329.73</b>		
	<b>Capital Outlays</b>								
5-0200	-	-	-	-	-	-	-		
5-0205	250,780.61	157,411.05	138,335.67	138,335.62	169,852.29	169,852.29	169,852.29		
5-0800	-	-	-	-	-	-	-		
	<b>250,780.61</b>	<b>157,411.05</b>	<b>138,335.67</b>	<b>138,335.62</b>	<b>169,852.29</b>	<b>169,852.29</b>	<b>169,852.29</b>		
	<b>Long-Term Care Expenditures Total</b>								
	<b>5,614,537.35</b>	<b>5,790,768.35</b>	<b>6,448,397.57</b>	<b>5,365,518.08</b>	<b>5,626,941.89</b>	<b>5,626,941.89</b>	<b>5,626,941.89</b>		
	<b>Total All SMC Expenditures</b>								
	<b>34,227,719.92</b>	<b>38,598,146.09</b>	<b>46,098,773.00</b>	<b>46,435,050.94</b>	<b>42,865,462.51</b>	<b>42,865,462.51</b>	<b>42,865,462.51</b>		

No assurance is provided on these financial statements.

# SECTION C

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY - SAUNDERS COUNTY, NEBRASKA**

NOTICE: the Public Hearing for the following will be held August 26, 2024 at 6:30 p.m., in the Board of Supervisors Room (Old District Courtroom), 3rd Floor of the Courthouse, 433 N. Chestnut Street, Wahoo, NE.  
 PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes 13-501 to 13-513, that the governing body will meet for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

FUNDS	Code No.	Actual Disbursements	Actual Disbursements	Proposed Budget of Disbursements	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
		(1) 2022-2023	(2) 2023-2024	(3) 2024-2025			
General	100	16,828,192.62	16,891,409.60	23,454,461.87	2,500,000.00	14,806,214.87	\$ 11,348,247.00
Highway Bridge Buyback	650	156,927.43	1,525,313.28	2,004,206.54	-	2,004,206.54	\$ -
Radio Systems Project	940	1,751,680.43	569,711.50	9,698,608.02	-	9,698,608.02	\$ -
Communications Tower	942	12,075.00	7,300.00	46,000.00	-	46,000.00	\$ -
Public Works	970	6,379,116.60	8,153,488.66	13,605,024.80	-	13,605,024.80	\$ -
County Attorney IV-D	985	11,683.86	9,484.61	135,942.00	-	135,942.00	\$ -
Co Visitor Promotion	990	17,186.26	14,436.01	69,724.00	-	69,724.00	\$ -
Co Visitor Improvement	995	17,500.00	7,000.00	122,805.00	-	122,805.00	\$ -
Reg of Deeds-Preservation& Modernizat	1150	4,600.43	5,739.53	168,571.00	-	168,571.00	\$ -
Veterans Aid	1900	-	-	102,120.00	-	102,120.00	\$ -
County Transportation	2200	113,742.13	115,349.87	140,283.40	-	140,283.40	\$ -
Diversion Program-Youth	2365	351,983.24	351,774.84	330,138.00	-	330,138.00	\$ -
STOP Program	2366	15,405.78	8,217.13	21,442.00	-	21,442.00	\$ -
Drug Law Enforcement & Educ	2360	-	-	17,164.00	-	17,164.00	\$ -
Drug Testing	2375	-	-	300.00	-	300.00	\$ -
Drug Court	2380	450.10	1,289.85	8,333.00	-	8,333.00	\$ -
Fed Drug Law Enforce	2410	-	-	72,500.00	-	72,500.00	\$ -
DARE Fund	2420	1,122.78	-	6,000.00	-	6,000.00	\$ -
Canine (K-9)	2430	-	-	6,000.00	-	6,000.00	\$ -
Diversion Progr-Youth Ser Grant	2500	18,238.29	13,216.29	8,800.00	-	8,800.00	\$ -
Victims Assistance Program	2512	3,456.35	8,339.39	6,000.00	-	6,000.00	\$ -
Infrastructure Damage/Disaster Fd	2575	-	397,933.83	-	-	-	\$ -
Covid American Rescue Plan	2580	3,500,000.00	-	691,274.00	-	691,274.00	\$ -
Inheritance	2700	2,150,566.17	1,650,016.49	4,859,423.34	-	4,859,423.34	\$ -
911 Emergency Services	2910	73,616.19	67,039.38	216,695.00	-	216,695.00	\$ -
911 Wireless Services	2913	68,092.53	68,429.88	314,741.81	-	314,741.81	\$ -
Emergency Management	2915	80,351.50	69,172.08	88,765.00	-	88,765.00	\$ -
Correction Center Commissary	2965	335,857.58	446,571.09	457,625.00	-	457,625.00	\$ -
Bond-Health Services	3100	897,924.00	921,449.00	5,101,823.00	-	5,101,823.00	\$ -
Bond-Law Enforce/Judicial	3300	943,720.55	910,238.18	2,269,474.00	175,000.00	1,427,604.28	\$ 1,016,869.72
County Building	4050	293,229.49	306,877.90	830,700.00	-	730,700.00	\$ 100,000.00
Flood Control	4700	-	1,384.55	1,241,279.16	-	1,164,536.00	\$ 76,744.16
Youth Camp	2100	7,762.50	7,297.50	9,691.00	-	9,691.00	\$ -
Medical Center	5000	38,698,146.09	46,235,051.00	42,865,482.51	-	42,865,482.51	\$ -
TOTALS		\$ 72,632,026.95	\$ 78,563,541.44	\$ 108,971,377.45	\$ 2,675,000.00	\$ 99,104,516.57	\$ 12,541,860.88

**Breakdown of Property Tax**

Bond Purposes	Non-Bond Purposes	Total
\$ 1,016,869.72	\$ 11,524,991.16	\$ 12,541,860.88
Unused Budget Authority created for next year		\$ 2,451,601.28

**NOTICE OF PUBLIC HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1601.02, that the Saunders County Board of Supervisors will meet on the 8th day of October 2024 at 9:45 a.m., in the Board of Supervisors Room, 3rd Floor of the Courthouse, 433 N. Chestnut Street, Watoo, NE, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request. Dee Anne Nice, Saunders County Clerk

	2023	2024	Change
Budgeted total expenditures	107,239,660.04	109,641,797.70	2.24%
Property Tax Request	12,541,860.88	13,042,281.13	3.99%
Valuation - General	5,098,227,984	5,566,761,077	9.19%
Valuation - Bond	5,087,921,974	5,555,836,600	9.20%
Tax Rate	0.246046	0.234326	-4.76%
Tax Rate if Prior Tax Request was at Current Valuation	0.225299		

**SAUNDERS COUNTY**

**LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025**

**PRIOR YEAR RESTRICTED FUNDS AUTHORITY**

Total Restricted Funds from Line (10) of last year's Lid Computation Form  
 \$ 9,973,499.17 (1)

Amount budgeted for Indigent Defense Services that is required to develop a plan and meet the standards necessary to qualify for reimbursement of expenses or seeking additional reimbursement for improving its indigent criminal defense program.

\$ - (2)

License or Occupation Tax - For the second fiscal year in which a County will receive a full year of receipts, the County can add the first year of receipts to the Base Amount.

\$ - (2.1)

Adjusted Prior Year Restricted Funds Authority (Base Amount) =  
 Line (1) Plus Line (2) Plus Line (2.1)

\$ 9,973,499.17 (3)

**CURRENT YEAR ALLOWABLE INCREASES**

**1** BASE LIMITATION PERCENT INCREASE (2.5%)

2.50 % (4)

**2** ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%

101,152,323.00 / 5,098,227,984.00 = 1.98 %  
 2024 Growth / 2023 Valuation =  
 Multiply times 100 To get % (5)

- %

**3** ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE

# of Board Members / Total # of Members = 100.00 %  
 voting "Yes" for / in Governing Body at Meeting  
 Increase / Must be at least .75 (75%) of the Governing Body (6)

1.00 %

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

**4** SPECIAL ELECTION - VOTER APPROVED % INCREASE

- % (7)

Please Attach Ballot Sample and Election Results

TOTAL ALLOWABLE PERCENT INCREASE = Line (4) + Line (5) + Line (6) + Line (7)

3.50 % (8)

Allowable Dollar Amount of Increase to Restricted Funds = Line (3) x Line (8)

\$ 349,072.47 (9)

Total Restricted Funds Authority = Line (3) + Line (9)

\$ 10,322,571.64 (10)

Less: Restricted Funds from Lid Supporting Schedule

\$ (8,265,690.41) (11)

Total Unused Restricted Funds Authority = Line (10) - Line (11)

\$ 2,056,881.23 (12)

LINE (12) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

**SAUNDERS COUNTY  
2024-2025 LID SUPPORTING SCHEDULE**

Calculation of Restricted Funds							
	General 100	Public Works 970	Hospital Bond 3100	Law Enforc Ctr/Jail Bond 3300	County Building 4050	Flood Control 4700	Total
Total Personal and Real Property Tax Requirements	11,848,667.25						\$ 13,042,281.13 (1)
Motor Vehicle Pro-Rate	20,000.00						\$ 22,800.00 (2)
In-Lieu of Tax Payments	42,600.00						\$ 46,450.06 (3)
Prior Year Budgeted Capital Impr that were excluded from Restricted Funds, Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (18))							\$ 1,850,000.00 (4)
<b>LESS: Amount Spent During 2023-2024</b>							\$ (1,850,000.00) (5)
<b>LESS: Amount Expected to be Spent in Future Budget Years</b>							\$ - (6)
Amount to be included as Restricted Funds ( <u>Cannot Be A Negative Number</u> )							\$ 1,000,000.00 (7)
Motor Vehicle Tax	1,000,000.00						\$ 1,000,000.00 (8)
Local Option Sales Tax							\$ - (9)
Transfers of Surplus Fees							\$ - (10)
Excess Tax Collections Returned to County (Statute 77-1776)							\$ - (11)
Insurance Premium Tax	45,000.00						\$ 45,000.00 (12)
Nameplate Capacity Tax							\$ - (13)
Motor Vehicle Fee		275,000.00					\$ 275,000.00 (14)
Reimbursement of Indigent Defense Services							\$ - (15)
License or Occupation Tax (Statute 77-27.223)	11,500.00						\$ 11,500.00 (16)
<b>TOTAL RESTRICTED FUNDS (A)</b>	<b>12,967,767.25</b>	<b>275,000.00</b>	<b>-</b>	<b>1,022,369.72</b>	<b>100,650.00</b>	<b>77,244.22</b>	<b>\$ 14,443,031.19 (17)</b>

(continued next page)



(continued from previous page)

Lid Exceptions									
Capital Improvements (Real Property and Improvements on Real Property)	-	1,750,000.00	-	-	-	100,000.00	-	\$ 1,850,000.00	(18)
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (cannot exclude same capital improvements from more than one lid calculation.)									
Agrees to Line (6).	-	-	-	-	-	-	-	-	(19)
Allowable Capital Improvements	-	1,750,000.00	-	-	-	100,000.00	-	\$ 1,850,000.00	(20)
Bonded Indebtedness	-	-	-	-	-	-	-	\$ 1,016,869.72	(21)
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	-	-	-	-	-	-	-	-	(22)
Interlocal Agreements/Joint Public Agency Agreements	-	-	-	-	-	-	-	-	(23)
Public Safety Communication Project (Statute 86-4-16)	-	-	-	-	-	-	-	-	(24)
Judgments	-	-	-	-	-	-	-	-	(25)
Refund of Property Taxes to Taxpayers	-	-	-	-	-	-	-	-	(26)
Repairs to Infrastructure Damaged by a Natural Disaster	-	-	-	-	-	-	-	-	(27)
<b>TOTAL LID EXCEPTIONS (B)</b>	<b>3,233,726.90</b>	<b>1,750,000.00</b>	<b>-</b>	<b>1,016,869.72</b>	<b>100,000.00</b>	<b>76,744.16</b>	<b>\$ 6,177,340.78</b>	<b>(28)</b>	
<b>TOTAL RESTRICTED FUNDS For Lid Computation</b>							<b>\$ 8,265,690.41</b>	<b>(30)</b>	

No assurance is provided on these financial statements.

**SAUNDERS COUNTY  
2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS**

Description of Capital Improvement	Amount Budgeted
Public Works Fund:	
New structures, pipes, box culverts; various locations	\$ 500,000.00
New, replacement bridges; various locations	\$ 750,000.00
Gravel surfacing; various locations	\$ 250,000.00
Engineering fees; various locations	\$ 250,000.00
County Building Fund:	
Building improvements	\$ 100,000.00

Total - Must agree to Line 18 on Lid Support Form

\$ 1,850,000.00

No assurance is provided on these financial statements.

**REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**  
**REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**  
**SAUNDERS COUNTY**

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Region V	? On starting date - to present		
NIRMA & NIRMA II	1/15/1988 - to present	Meet the requirements of providing mental health services	\$ 148,492.00
Papio-River NRD, Lower Platte North NRD, Lower Platte South NRD, Cass County, Douglas County, and Sarpy County	1/18/1995 - present	Governmental risk management/self insurance pool	\$ 350,000.00
Northeast Nebraska Juvenile Services and Other Counties and Tribes	1/21/1997 - to present	Dealing with ice jams on the Lower Platte River	\$ 76,744.16
Lower Platte North NRD, Nebraska National Guard, Clear Creek Dike & Drainage Dist., Lincoln Municipal Water System, Lower Platte South NRD, Papio-Missouri River NRD, Sarpy County and Western Sarpy Co Dike & Drainage District	7/28/1998 - to present	Coalition & construction of new facility for housing juveniles	
Dodge County and Washington County	4/2002 - to present	Clear Creek Levee Project for flood control	
Butler County & Colfax County	5/14/2007 - to present	Develop a Regional Health Dept (Three Rivers Public Health)	
Marble Township, South Cedar Township, Wahoo Rural Township, Chester Township, Ashland Rural Township, Newman Township, and Oak Creek Township	Annual agreement renewed yearly	Balliff to assist the District Judge	\$ 51,010.23
Cities and Villages in County	Inception - to present	County provides township road maintenance and snow removal and other misc agreements	
Cities and Villages in County	Inception of 911 - to present	County Sheriff Law Enforcement Services	\$ 827,427.51
Dodge County, Sarpy County, Lancaster County, Cities & Villages in County and Federal Marshals	Inception - to present	Dispatch (911) Services	\$ 275,550.63
State of Nebraska	? Inception - to present	Housing of Prisoners	\$ 1,135,947.63
Nebraska State Auditor	? On starting date - to present	Child Support Enforcement	\$ 172,381.41
District 5 Probation	? On starting date - to present	Auditing services	\$ 30,000.00
Juvenile Contractual Services	? On starting date - to present	Probation services	\$ 34,225.49
University of Nebraska	? On starting date - to present	Extension services	\$ 10,000.00
Schools: Ashland-Greenwood, Yutan, Wahoo, Mead, Cedar Bluffs, Bishop Neumann, East Butler, and Raymond Central	Inception - to present	Absence Reduction Resources Increasing Valuable Education (ARRIVE) Triancy Program	\$ 128,000.00
Saunders County Historical Society	Inception - to present	County Museum	\$ 35,000.00
Senior Services Program	Inception - to present	Saunders County Senior Diner Meal Reimbursement Program	\$ 25,000.00
Southeast Nebraska Development District	Inception - to present		\$ 10,892.00
Total Amount used as Lid Exemption			\$ 3,310,471.06

No assurance is provided on these financial statements.

INTERFUND TRANSFERS FOR FISCAL YEAR 2024-2025

#	Fund making transfer out	Amount Out	#	Fund receiving transfer in	Amount In
100	General	250,000.00	4050	County Building	250,000.00
100	General	275,000.00	970	Public Works Fund: Building & Grounds	275,000.00
100	General	81,553.60		Noxious Weed Road	81,553.60
100	General	2,450,000.00			2,450,000.00
100	General	59,250.00	2200	County Transportation	59,250.00
100	General	110,000.00	2355	Diversioin Program Youth Srvc.	110,000.00
100	General	35,000.00	2915	Emergency Management	35,000.00
2700	Inheritance	175,000.00	4050	County Building	175,000.00
2700	Inheritance	2,000,000.00	940	Public Safety Radio System	2,000,000.00
100	General	1,500,000.00	940	Public Safety Radio System	1,500,000.00
Total Transfers Out		<u>6,935,803.60</u>	Total Transfers In		<u>6,935,803.60</u>

No assurance is provided on these financial statements.

Saunders County Treasurer  
Taxes Remaining Report

**UNPAID TAXES FOR BUDGET AS OF JUNE 30, 2024**

<u>YEAR</u>	<u>RE &amp; PERSONAL UNPAID</u>
2021	44,932.00
2022	128,510.17
2023	25,428,763.98
<b>TOTAL</b>	<b><u><u>25,602,206.15</u></u></b>

For informational purposes only.

COUNTY LEVY LIMIT FORM 2024											
Political Subdivision	Personal and Real Property Tax Request (Column A)	Judgment (not paid by liability ins) (Column B)	Pre-existing lease-purchase Contracts-7/98 (Column C)	Bonded Indebtedness (Column D)	Interest-free Financing (Airport Auth.) (Column E)	Tax Request Subject to Levy Limit (Column F)	Valuation (Column G)	Calculated Levy (Column H)	Tax Request to support Interlocal Agreements (Column I)	Calculated Levy for Interlocal Agreements (Column J)	Total Levy County Ag Society Fire Dist. Township
County -											
<b>Saunders County</b>	13,042,281.13	-	-	(1,016,869.72)	-	12,025,411.41	5,566,761,077	0.216022	2,783,380.54	0.050000	
Others subject to allocation -											
<b>Saunders Co. Ag Society</b>	371,383.03	-	-	-	-	371,383.03	5,566,761,077	0.006671			
<b>Valparaiso Fire Dist. #2</b>	161,285.76	-	-	-	-	161,285.76	403,214,396	0.040000			
<b>Bohemia Township</b>	99,294.08	-	-	-	-	99,294.08	99,294,078	0.100000			
Calculated Levy/Interlocal Agmt Levy											0.362693

Note: The highest levied subdivisions are listed above.

Limitation: 0.450000  
Results: Acceptable

2024-2025 COUNTY LEVY LIMIT FORM

Name	(Column A)	(Column B)	(Column C)	(Column D)	(Column E)	(Column F)
Property Taxes						
Other Than						
Bond						
Property						
Taxes						
Valuation						
General						
Tax Levy						
Bond						
Tax Levy						
Countywide Entities	12,025,411.41	1,016,869.72	5,566,761.07	0.216022	0.018267	0.000000
County						
Ag. Society	371,383.03	-	5,566,761.07	0.006671	0.000000	0.000000
Total Countywide Entities	-	-	-	-	-	0.222693

Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements. (77-3442)

County levy limit	0.450000
County property taxes designated for interlocal agreements	0.050000
Other entities property taxes designated for interlocal agreements	0.000000
<b>Total</b>	<b>0.500000 (1)</b>

Levy Limit Analysis

Countywide General Levy (Line 13)	0.216022
Fire District - Largest General Levy Authority granted by County Board	0.040000
Township - Largest General Levy Authority granted by County Board	0.100000
Cemetery District - Largest General Levy Authority granted by County Board	0.000000
Irrigation District - Largest General Levy Authority granted by County Board	0.000000
Drainage District - Largest General Levy Authority granted by County Board	0.000000
Rural Water District - Largest General Levy Authority granted by County Board	0.000000
Other Districts - Largest General Levy Authority granted by County Board	0.006671
Largest possible district levy	0.362693 (2)

Note: Attach a copy of the resolution sent to the Districts outlining how much levy authority the County Board authorized them to have.

Levy Limit Information

The Constitution of the State of Nebraska states a county shall never assess taxes the aggregate of which shall exceed fifty cents except for the payment of indebtedness authorized by a vote of the people of the county. The levy limit applicable to counties is 45 cents plus 5 cents for interlocal agreements. The county may allocate up to 15 cents to miscellaneous subdivisions. Excluded from the miscellaneous subdivisions levy limit are: judgments, except judgments or orders from the Commission of Industrial Relations, obtained against a political subdivision which require or obligate payment to the extent such judgment is not paid by liability insurance coverage, Lease purchase contracts approved prior to July 1, 1998, Bonded indebtedness, and Payments by a public airport to retire interest-free loans from the Department of Aeronautics. Taxes levied to pay for cancer benefits provided on or after January 1, 2022, pursuant to the Firefighter Cancer Benefits Act (Fire Districts & Airport Authorities only) (LB 432 - 2021)

Public Safety Communication Projects

State Statute Section 86-416 allows counties, municipalities, and fire districts to levy a special tax for Public Safety Communication Projects. The special tax has the same status as Bonded Indebtedness.

Public Facilities Construction Projects

State Statute Sections 72-2301 through 72-2308 allows a county to issue bonds to finance public facilities construction projects. The taxes levied are not subject to the 45 cents plus 5, but are subject to the constitution limit.

LB 325 (2015)

LB 325 was passed by the Legislature in 2015. This LB allows Fire Districts that meet certain criteria to have special levy authority. Criteria

County had levy authority in prior year of at least 40 cents, including levies for political subdivisions under the county levy authority. County did not give any levy authority to the district in prior year. If meet criteria County Board cannot set a levy that exceeds 10.5 cents

# SECTION D



**CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES**

**TAX YEAR 2024**

{certification required on or before August 20th of each year}

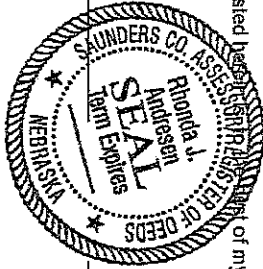
**To: SAUNDERS COUNTY GENERAL**

**TAXABLE VALUE LOCATED IN THE COUNTY OF SAUNDERS COUNTY, NE**

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value	Real Growth Value a	Prior Year Total Real Property Valuation	Real Growth Percentage b
COUNTY GENERAL	County	\$101,162,323	\$5,566,761,077	\$101,437,935	\$4,916,008,729	2.06342%
COUNTY BLDG	County	\$101,162,323	\$5,566,761,077	\$101,437,935	\$4,916,008,729	2.06342%
COUNTY FLOOD CONTROL	County	\$101,162,323	\$5,566,761,077	\$101,437,935	\$4,916,008,729	2.06342%

\* Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.  
 a) Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings; (ii) any other improvements to real property which increase the value of such property; (iii) annexation of real property by the political subdivision; and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.  
 b) Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Real Growth Value divided by the political subdivision's total real property valuation from the prior year.  
 i Rhonda J. Andresen, Saunders County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.

*Rhonda J. Andresen*  
 (signature of county assessor)



08/13/2024  
 (date)

CC: County Clerk, Saunders County, NE County  
 CC: County Clerk where district is headquartered, if different county, Saunders County, NE County  
 Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.  
 Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

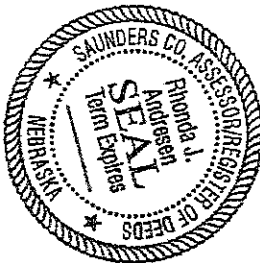
{certification required on or before August 20th of each year}

TO: COUNTY LAW ENFORCEMENT BOND

TAXABLE VALUE LOCATED IN THE COUNTY OF SAUNDERS COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
COUNTY LAW ENFORCEMENT BOND	Other	\$101,127,718	\$5,555,836,800

I Rhonda J. Andressen, Saunders County, NE County Assessor, hereby certify that the valuation listed hereinafter, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.



*Rhonda J. Andressen*

(signature of county assessor)

08/13/2024  
(date)

CC: County Clerk, Saunders County, NE County

CC: County Clerk where district is headquartered. If different county, Saunders County, NE County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

**BOARD OF SUPERVISORS  
PROCEEDINGS  
September 24, 2024**

Pursuant to adjournment, the Board met with Bill Reece, Tom Hrdlicka, John Zaugg, Scott Sukstorf, Frank Albrecht, John Smaus and David Luton present.

Notice of the meeting was given in advance by published notice in a legal newspaper as shown by the proof of publication filed in the County Clerk's office. Notice of the meeting was emailed to all members of the Board and a copy of their acknowledgment of receipt of notice and agenda is attached. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public, except when in closed executive session.

Chairman Luton called the meeting to order at 9:00 a.m. informed the public of the location of the posting of the Open Meetings Act & Title VI Policy Statement are posted on the North wall (right hand side) as you enter the Board Room).

Public Works Director reported on the following:

- Dirt Crew – Working at 27&B regrading & improving road
- Culvert Crew – will be moving to County Road 27&X&Y Project (866) Triple 108"x46" CMP with steel headwalls on 15° skew (LHB)
- Contractor – Project (704) – County Road 30&31&G Federal Aid Bridge – 4 Span 175' continuous concrete slab bridge. The concrete bridge rail is complete. The dirt contractor has started backfilling and grading the road
- Contractor – Project (849) – County Road 30&B&C Triple span 91'9" concrete slab bridge. Grading has been continuing on the South side of the bridge. Guard rail is scheduled for this week, and the seeding estimate will be sent out as soon as grading is completed.
- Contractor – Project (847) – County Road 24&25&S Triple 12'x10'x44" CBC on 20° skew LHB – rock is down, the road is open. Seeding will start this week.
- Contractor – Project (322) Federal Aid Bridge – County Road 31&G&H, 130' Continuous concrete slab bridge.
- NDOT has closed Highway 66 between County Road B&C to replace a culvert; estimated to be closed for 1 week

Director of Facilities and Grounds reported on the following:

- Bathroom project in the old jail started this week
- Still trying to get more prices for a new floor cleaning machine
- Meeting today with Doug Eiting of Bergren & Assoc on courthouse bathroom remodel

Motion by Sukstorf, seconded by Zaugg to strike Distress Warrants: 2016 #0004908501 Allan Guern in the amount of \$99,76; 2017 thru 2021 #0003348000 Jerry Jackson in the amount of \$92,28; 2019 000001644 Midwest Movie in the amount of \$8,50; 2019 #000001645 Midwest Movie in the amount of \$8,48; 2015 thru 2021 #0005925000 Patricia Oshay in the amount of \$140,54; 2020 & 2021 #0004911702 Nathan Pierce & Natasha Watts in the amount of \$173,36; 2016 thru 2021 #0005591200 Amanda Prohaska in the amount of \$765,58; 2016 thru 2021 #0004903000 Earl Schroeder in the amount of \$243,82; 2020 & 2021 #0002009500 Patrick Talada in the amount of \$81,26; all for a total of \$1,613,58 and to accept the County Treasurer's submittal of remaining Distress Warrants Report in the amount of \$52,612.41 and authorize the County Treasurer to pass uncollected Distress Warrants to Credit Bureau Services, Inc. for collection. Voting yes were Reece, Zaugg, Sukstorf, Albrecht, Smaus and Luton. Voting no were none. Hrdlicka was absent during roll call and not voting. Motion carried.

Terry Miller, Emergency Management Director, talked to the Board about the update Disasters, the County has sent out 3 Declarations for 2 flooding events and 1 wind event, Federal Declarations have been declared for the May 20<sup>th</sup> flooding event and the June 3<sup>rd</sup> wind event that had affected 17 counties in Nebraska. Have not heard on the 2<sup>nd</sup> flooding incident. Motion by Sukstorf, seconded by Zaugg to authorize the Chair to sign and Amber Pelan, Youth Services System Program Director to submit application for Supplemental 2025 Juvenile Services Community Based Aid Enhancement (EB) Grant Application. Voting yes were Sukstorf, Albrecht, Smaus, Luton, Reece and Zaugg. Hrdlicka was absent during roll call and not voting. Motion carried.

Motion by Reece, seconded by Smaus to adopt Resolution #24-2024 appropriating funds to the various Elected and Appointed Officials and other various functions for the operation of County business for Fiscal Year 2024-2025. That said appropriated funds are adopted using a total tax levy rate of .234326. Voting yes were Zaugg, Sukstorf, Albrecht, Smaus, Luton and Reece. Voting no were none. Hrdlicka was absent during roll call and not voting. Motion carried.

Motion by Albrecht, seconded by Smaus to approve the Special Designated Liquor License application by the Woodcliff Veterans (a non-profit), Fremont for the following events at the Woodcliff Community Center, Tract 8 North Lake Shore Drive, Fremont:

- 1) October 17, 2024 from 5:00 p.m. to 11:00 p.m.
- 3) February 1, 2025 from 8:00 a.m. to 12:00 a.m.
- 5) March 28, 2025 from 5:00 p.m. to 11:00 p.m.
- 6) March 29, 2025 from 5:00 p.m. to 12:00 a.m.

Voting yes were Albrecht, Smaus, Luton, Reece, Zaugg and Sukstorf. Voting no were none. Hrdlicka was absent during roll call and not voting. Motion carried.

Motion by Sukstorf, seconded by Zaugg to approve the Vendor Claims for the month of September, except for Claim #24090079 for Luton Law Office, Ashland in the amount of \$17,032.50 for court appointed counsel services; the County Treasurer is hereby authorized to issue a check to the Saunders County Imprest Account for all other claims for

ATTEST:

Saunders County Clerk

Chairman Board of Supervisors

Chairman Lutton declared the meeting adjourned at 10:38 a.m.

The proceedings of the foregoing meeting were recorded and are on file in the County Clerk's office. All items considered by the Board of Supervisors were included in the agenda published or posted prior to said meeting.

Motion by Smaus, seconded by Reece to convene in closed session at 10:18 a.m. for personnel (84-1410). Voting yes were Zaugg, Suktorf, Albrecht, Smaus, Lutton, Reece and Hrdlicka. Voting no were none. Motion carried.

Motion by Smaus, seconded by Reece to adjourn from closed session at 10:37 a.m. with no action taken and to reconvene in regular meeting. Voting yes were Suktorf, Albrecht, Smaus, Lutton, Reece, Hrdlicka and Zaugg. Voting no were none. Motion carried.

Committee Reports:  
Safety Meeting this morning – ASSIST Grant due end of October, Panic Buttons – Camera System  
Doug Pederson assisting with looking for a grant writer

Motion by Albrecht, seconded by Smaus to approve the minutes of the September 17<sup>th</sup> meeting and the Fee/Activity Reports from the various offices for the month of August, 2024. Voting yes were Hrdlicka, Zaugg, Suktorf, Albrecht, Smaus, Lutton and Reece. Voting no were none. Motion carried.

Motion by Reece, seconded by Smaus to accept the proposal of the Saunders County Sheriff's Office Association Collective Bargaining Agreement addendum to the 2023-2026 contract with the correction to (3.) Replacing Increases for advance. Voting yes were Reece, Hrdlicka, Zaugg, Suktorf, Albrecht, Smaus and Lutton. Voting no were none. Motion carried.

ALLEN: - Meeting last Tuesday, water treatment hopefully done this fall, still dealing with sludge – website alleninfo.com

Discussion was had about doing a pay scale for non-bargaining employees

Motion by Suktorf, seconded by Smaus to approve Vendor Claim #24090079 for Lutton Law Office, Ashland in the amount of \$17,032.50 for court appointed counsel services; the County Treasurer is hereby authorized to issue a check to the Saunders County Imprest Account for the full amount for said claim. Voting yes were Reece, Hrdlicka, Zaugg, Suktorf, Albrecht and Smaus. Voting no were none. Lutton abstained. Motion carried.

Motion by Smaus, seconded by Reece to approve the minutes of the September 17<sup>th</sup> meeting and the Fee/Activity Reports from the various offices for the month of August, 2024. Voting yes were Hrdlicka, Zaugg, Suktorf, Albrecht, Smaus, Lutton and Reece. Voting no were none. Motion carried.

Wahoo-Waverly-Ashland Newspapers  
 P.O. Box 147  
 Wahoo, NE 68066-0147  
 Advertising Affidavit

SAUNDERS COUNTY CLERK  
 Attn: Dee Anne Nice  
 433 N CHESTNUT, SUITE 300  
 PO BOX 61  
 WAHOO, NE 68066

Account Number: 1005048  
 Date: August 16, 2024  
 E-mail:

Date	Category	Description	Ad Size	Total Cost
8/16/2024	Legal Display Ads	NOTICE OF BUDGET HEARING & SUMMARY	6 x 8.25 IN	539.95

Published by  
 the Ashland Gazette  
 I, (the undersigned) an authorized representative of  
 the Ashland Gazette, a newspaper published in  
 Saunders County, Nebraska, do certify that the  
 annexed notice  
 NOTICE OF BUDGET HEARING & SUMMARY  
 was published in said newspaper on the following  
 dates:  
 08/16/2024

The first insertion being given ... 8/16/2024

Newspaper reference: 0000414998-01

Cols: 6.00 ad width: 10.09 ad depth: 8.25

Sworn to and subscribed before me this Friday,  
 August 16, 2024

Billing Representative

*[Signature]*  
 Notary Public

RICHARD A HUNDLEY  
 NOTARY PUBLIC  
 REG. #7904041  
 State of Virginia  
 COMMONWEALTH OF VIRGINIA  
 County of HANCOCK  
 My Commission Expires JANUARY 31, 2028

THIS IS NOT A BILL. PLEASE PAY FROM INVOICE. THANK YOU

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY - SAUNDERS COUNTY, NEBRASKA**

NOTICE: The Public Hearing for the following will be held August 26, 2024 at 6:30 pm, in the Board of Supervisors Room, 3rd Floor of the Courthouse, 433 N. Central Street, Waverly, NE. PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes 19-901 to 19-915, that the governing body will meet for the purpose of hearing, accepting, approving, disapproving, or disapproving of proposals relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

FUNDS	Code No.	Actual Disbursements	Actual Disbursements	Proposed Budget of Disbursements	Mandatory Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
		2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	100	10,820,182.82	10,881,409.60	23,454,461.97	2,500,000.00	14,005,214.97	17,549,247.00
Waverly Bridge Livestock	950	186,927.49	1,523,313.20	2,004,208.84	-	2,014,208.84	-
Radio System Project	949	1,731,690.48	659,714.40	4,995,898.02	-	4,995,898.02	-
Geographical Information System	942	12,076.00	7,300.00	46,000.00	-	46,000.00	-
Public Works	970	8,970,118.80	8,153,485.06	19,895,024.80	-	19,895,024.80	-
County Attorney IAD	905	11,803.00	9,484.81	130,842.00	-	130,842.00	-
Co. Walker Promotion	990	17,188.86	14,896.01	69,724.00	-	69,724.00	-
Co. Walker Improvement	995	17,500.00	7,000.00	122,808.00	-	122,808.00	-
Risk of Death Probation/Modest/Modest	1150	4,800.33	5,739.53	168,571.00	-	168,571.00	-
Veterans Aid	1800	-	-	102,120.00	-	102,120.00	-
County Transportation	2200	119,742.13	116,349.87	140,283.40	-	140,283.40	-
Diversion Program-Youth	2306	341,383.24	351,774.84	340,138.00	-	330,138.00	-
BTOP Program	2308	16,408.78	5,217.13	21,443.00	-	21,443.00	-
Drug Law Enforcement & Educ	2360	-	-	17,134.00	-	17,134.00	-
Drug Testing	2378	-	-	300.00	-	300.00	-
Drug Court	2380	480.10	1,292.88	1,338.00	-	1,338.00	-
Food Drive Law Enforce	2410	-	-	72,600.00	-	72,600.00	-
DARE Fund	2420	1,122.78	-	6,000.00	-	6,000.00	-
Child Abuse	2430	-	-	6,000.00	-	6,000.00	-
Diversion Program-Youth for Court	2500	10,299.80	11,419.38	1,800.00	-	1,800.00	-
Medicare Assistance Program	2512	3,456.35	8,359.38	6,000.00	-	6,000.00	-
Infrastructure Damage/Disaster Fu	2575	3,500,000.00	397,453.83	-	-	-	-
Covid American Rescue Plan	2680	-	-	881,874.00	-	881,874.00	-
Overhead	2700	2,150,866.17	1,850,010.49	4,859,423.34	-	4,859,423.34	-
911 Emergency Service	2810	73,916.19	97,859.38	2,159,956.00	-	2,159,956.00	-
911 Wireless Service	2812	36,082.83	61,458.84	314,214.81	-	314,214.81	-
Emergency Management	2916	10,351.00	99,172.08	40,708.00	-	40,708.00	-
Director's Office Contingency	2905	338,857.58	449,671.02	427,825.00	-	427,825.00	-
Bond Health Services	9100	692,921.00	921,409.00	5,161,823.00	-	5,161,823.00	-
Bond Law Enforcement/Judicial	8900	619,720.55	910,238.18	2,289,474.00	175,000.00	4,487,694.20	1,019,089.72
Bond Building	4050	355,229.40	300,817.50	830,700.00	-	830,700.00	100,000.00
Bond Court	4700	-	1,361.06	4,241,278.18	-	4,241,278.18	-
Youth Center	2100	7,782.50	7,287.80	9,681.00	-	9,681.00	-
Medical Center	8000	26,598,148.08	48,235,651.00	42,806,402.51	-	42,806,402.51	-
TOTALS		\$ 72,632,023.58	\$ 76,583,541.44	\$ 189,971,177.30	\$ 2,575,000.00	\$ 89,104,516.57	\$ 12,641,800.80

Bond Purposes	1,010,819.72	1,824,981.40	12,641,800.80
Major Bond Purposes			
Unused Budget Authority created for next year			3,451,991.20

Wahoo-Waverly-Ashland Newspapers  
 P.O. Box 147  
 Wahoo, NE 68066-0147  
 Advertising Affidavit

SAUNDERS COUNTY CLERK  
 Attn: Dee Anne Nice  
 433 N CHESTNUT, SUITE 300  
 PO BOX 61  
 WAHOO, NE 68066

Account Number: 1005048  
 Date: August 16, 2024  
 E-mail:

Date	Category	Description	Ad Size	Total Cost
8/16/2024	Legal Display Ads	NOTICE OF BUDGET HEARING & SUMMARY	6 x 0.00 IN	638.95

Published by  
 the Wahoo Newspaper  
 I, (the undersigned) an authorized representative of  
 the Wahoo Newspaper, a newspaper published in  
 Saunders County, Nebraska, do certify that the  
 annexed notice  
 NOTICE OF BUDGET HEARING & SUMMARY  
 was published in said newspaper on the following  
 dates:  
 08/16/2024

The first insertion being given ... 8/16/2024  
 Newspaper reference: 0000414997-01  
 Coils: 6.00 ad width: 10.09 ad depth: 8.25  
 Sworn to and subscribed before me this Friday,  
 August 16, 2024

Billing Representative  
 Notary Public

My Commission expires  
 RICHARD A HUNDLEY  
 NOTARY PUBLIC  
 REG. #7904041  
 State of Virginia  
 COMMONWEALTH OF VIRGINIA  
 County of Wahoo  
 My Commission Expires January 31, 2028

THIS IS NOT A BILL. PLEASE PAY FROM INVOICE. THANK YOU

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY - SAUNDERS COUNTY, NEBRASKA**

NOTICE: The Public Hearing for the following will be held August 28, 2024 at 6:00 p.m. in the Board of Supervisors Room, 3rd Floor of the Courthouse, 433 N. Chestnut Street, Wahoo, NE. PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes 18-401 to 18-413, that the governing body will meet for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

FUNDS	Code No.	Actual Disbursements		Proposed Budget of Disbursements	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Payment and Raw Property Tax Requirement
		2023-2023	2023-2024				
General	108	18,928,192.92	18,691,409.60	23,464,461.87	2,500,000.00	14,906,214.87	11,418,247.00
Highway Bridge & Wash	880	186,927.49	1,826,813.26	2,004,208.54	-	2,004,208.54	-
Radio Systems Project	940	1,751,890.48	666,711.40	9,868,608.02	-	9,868,608.02	-
Communications Tower	942	12,078.00	7,300.00	46,000.00	-	46,000.00	-
Public Utility	970	8,379,116.00	8,153,988.98	13,809,024.80	-	13,809,024.80	-
County Attorney IV-D	986	13,683.88	6,484.61	136,942.00	-	136,942.00	-
Co-Valitor Promotion	990	17,108.26	14,886.01	69,724.00	-	69,724.00	-
Co-Valitor Improvement	995	17,800.00	7,000.00	122,808.00	-	122,808.00	-
Red of Deeds Preservation & Modernization	1150	4,006.42	6,730.63	106,874.00	-	106,874.00	-
Veterans AM	1900	-	-	102,120.00	-	102,120.00	-
County Transportation	2200	119,742.13	115,449.87	740,283.40	-	140,283.40	-
Diversions Program-Youth	2355	365,383.24	961,774.01	330,430.00	-	330,430.00	-
STOP Program	2358	15,406.78	8,237.13	21,442.00	-	21,442.00	-
Drug Law Enforcement & Educ	2360	-	-	12,484.00	-	12,484.00	-
Drug Testing	2378	-	-	300.00	-	300.00	-
Drug Court	2398	450.10	1,288.85	8,338.00	-	8,338.00	-
Red Dog Law Enforce	2410	-	-	72,500.00	-	72,500.00	-
DARE Fund	2420	1,122.78	-	6,006.00	-	6,006.00	-
Grants (K-9)	2430	-	-	6,000.00	-	6,000.00	-
Diversions Youth Services	2500	16,238.29	12,816.28	1,800.00	-	1,800.00	-
Victim Assistance Program	2512	3,485.35	4,310.39	6,000.00	-	6,000.00	-
Infrastructure Damaged/Disaster R/L	2676	-	307,833.83	-	-	-	-
Covid American Rescue Plan	2880	3,800,000.00	-	861,274.00	-	861,274.00	-
Indefinite	2700	2,150,566.17	1,588,018.48	4,859,423.34	-	4,859,423.34	-
911 Emergency Services	2810	7,3816.18	97,939.38	218,898.00	-	218,898.00	-
911 Victim Services	2812	88,082.63	88,480.84	314,740.91	-	314,740.91	-
Emergency Management	2975	80,951.00	69,472.08	88,788.00	-	88,788.00	-
Correction Center Contingency	2986	388,337.30	449,571.09	497,828.00	-	497,828.00	-
Board Health Services	3100	897,923.00	821,449.00	5,101,823.00	-	5,101,823.00	-
Board Law Enforcement Judicial	3900	819,730.55	919,238.19	2,299,474.00	-	2,299,474.00	-
County Building	4050	488,228.48	306,877.00	360,700.00	-	360,700.00	-
Food Control	4700	-	1,364.85	12,127.16	-	12,127.16	-
Youth Camp	2190	7,282.50	7,282.50	8,891.00	-	8,891.00	-
Medical Center	8000	38,698,146.08	48,235,661.00	42,886,462.61	-	42,886,462.61	-
TOTALS		\$ 22,852,026.36	\$ 18,663,814.41	\$ 108,971,377.35	\$ 2,876,060.00	\$ 99,104,616.67	\$ 12,647,866.88

Breakdown of Property Tax		Bond Purposes		Non-Bond Purposes		Total
		\$ 1,016,889.72	\$ 11,524,981.18	\$ 12,541,870.90		\$ 12,541,870.90
						\$ 3,405,995.28



# SUPERVISOR'S RECORD NO. 17

SAUNDERS COUNTY, NEBRASKA

## BOARD OF SUPERVISORS PROCEEDINGS

July 23, 2024

Pursuant to adjournment, the Board met with Bill Reece, Tom Hrdlicka, John Zaugg, Scott Sukstorf, Frank Albrecht, John Smaus and David Lutton present.

Notice of the meeting was given in advance by published notice in a legal newspaper as shown by the proof of publication filed in the County Clerk's office. Notice of the meeting was emailed to all members of the Board and a copy of their acknowledgment of receipt of notice and agenda is attached. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public, except when in closed executive session.

Chairman Lutton called the meeting to order at 9:01 a.m. informed the public of the location of the posting of the Open Meetings Act & Title VI Policy Statement are posted on the North wall (right hand side) as you enter the Board Room).

Public Works Director reported on the following:

- Dirt Crew - Fixing Flood damaged roads
- Culvert Crew - Projects on hold - Fixing flood damaged structures and removing debris from structure. Will be moving to Project (864) - County Road 13&O&P installing twin 96"x40" CMP with steel headwall
- Contractor - Project (704) - Federal Aid Bridge - 4 Span 175' continuous concrete slab bridge. Contractor is working on Abutment 1. Poured Abutment 2 6.10.24
- Contractor - Project (850) - County Road 13&14&F - Triple 12'x12'x56" back fill is in process, contractor is now over the top of the box, forms are 95% stripped. Grading will start this week. Survey is scheduled for Wednesday the 24<sup>th</sup> to put in slope steaks
- Contractor - Project (849) - County Road 30&B&C 91'w' Triple Span deck slab bridge. Pile for abutment 1 driven, structural steel installed, sheet pile installed (wings and whalers still needed). 36" pipe on north side installed and backfill has started, dirt is coming in for North side also. This week slabs will be set for span 1 and headwall will be poured for 36" CMP
- Contractor - Project (847) - County Road 24&25&S Triple 12'x10'x44' CBC on 20' skew LHB - Removed old structure, diversion is in, silt fence installed. This week will excavate the box floor and get forms in.
- Contractor - (Emergency repair camp road) - Gas line company is moving gas line. Should be done Wednesday 7/24/24. Contractor plans on working around Windstream and Halo fiber lines so we can get project moving forward, would be 2 to 3 weeks before fiber lines would be moved. Contractor has the road cut to start removing pavement ASAP
- Contractor - Project (322) Federal Aid Bridge - bridge demolition has started. Shoe fly has been built

Motion by Smaus, seconded by Hrdlicka to authorize the Chairman to sign the Easement and Agreement with the Village of Prague, for utility work that is going to be done on County owned property. Voting yes were Reece, Hrdlicka, Zaugg, Sukstorf, Albrecht, Smaus and Lutton. Voting no were none. Motion carried.

Motion by Smaus, seconded by Hrdlicka to convene as an Equalization Board at 10:21 a.m. Voting yes were Albrecht, Smaus, Lutton, Reece, Hrdlicka, Zaugg and Sukstorf. Voting no were none. Motion carried.

Mainelli Wagner & Associates updated the Board on the progress of the new windows and explained the change order that was presented to them last week.

Terry Miller, Emergency Management Director - gave an update to the Board - FEMA, closeout of the 2019 Flood - Damage Assessment Team for May Flood - Safety Meeting, panic buttons for offices

Bill Bonney, Veterans Services Administrator - gave the Board an update on services offered to County Veterans - 1,445 veterans in the county - explained the County Veterans Aid Fund and the Nebraska Veterans Aid Fund and how they are used

Jon! Cantall of Shaw, Hull and Navarrette, CPAs, the firm hired to do the County Budget for FY 2024-2025 appeared before the Board and presented them with a proposed budget. Ms. Cantall reviewed the Proposed Budget Highlights with the Board. As per State Statute 23-906, said Proposed Budget is placed on file in the County Clerk's office for public inspection.

Motion by Sukstorf, seconded by Reece to accept the Proposed budget for FY 2024-2025. Voting yes were Hrdlicka, Zaugg, Sukstorf, Albrecht, Smaus, Lutton and Reece. Voting no were none. Motion carried.

Motion by Zaugg, seconded by Hrdlicka to approve the allowable increase of an additional 1% for the 2024-2025 Fiscal Year Budget, as allowed per Neb. State Statute 13-619(2). Voting yes were Zaugg, Sukstorf, Albrecht, Smaus, Lutton, Reece and Hrdlicka. Voting no were none. Motion carried.

Motion by Reece, seconded by Zaugg to set the date and time of the Public Hearing for the Fiscal Year 2024-2025 Budget for August 26, 2024 at 6:30 p.m. and the Joint Public Hearing on Proposed Property Tax Increases for September 16, 2024 at 6:30 p.m. both in the Board of Supervisors Room, Courthouse. Voting yes were Sukstorf, Albrecht, Smaus, Lutton, Reece, Hrdlicka and Zaugg. Voting no were none. Motion carried.

# SUPERVISOR'S RECORD NO. 17

SAUNDERS COUNTY, NEBRASKA

## BOARD OF SUPERVISORS PROCEEDINGS

August 26, 2024

Pursuant to adjournment, the Board met with Bill Reece, Tom Hrdlicka, John Zaugg, Scott Suksdorf, Frank Albrecht, John Simaus and David Lutton present.

Notice of the meeting was given in advance by published notice in a legal newspaper as shown by the proof of publication filed in the County Clerk's office. Notice of the meeting was emailed to all members of the Board and a copy of their acknowledgement of receipt of notice and agenda is attached. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public, except when in closed executive session.

Chairman Lutton called the meeting to order at 6:00 p.m. informed the public of the location of the posting of the Open Meetings Act & Title VI Policy Statement are posted on the North wall (right hand side) as you enter the Board Room).

Public Works Director reported on the following:

- Dirt Crew - Fixing Flood damaged roads, most roads are open
- Culvert Crew - Finished Project (864) - County Road 13&O&P installing twin 96"x40" CIMP with steel headwall, will be fixing more flood damage
- Contractor - Project (704) - Federal Aid Bridge - 4 Span 175' continuous concrete slab bridge. Contractor poured the bridge deck Friday 8.9.24
- Contractor - Project (849) - County Road 30&B&C 91'9" Triple Span deck slab bridge. Headwalls are poured, guard rail posts are up, and deck is grouted. Grading and backfill will continue next week. Should start on the 109" pipe back filling last week they are to the top of the box.
- Contractor - Project (847) - County Road 24&25&S Triple 12"x10"x44" CBC on 20" skew LHB - Contractor started
- Contractor - (Emergency repair camp road) - Road was reopened on Thursday 8.22.24
- Contractor - County Road 10&L&K will be closing 9.3.24
- Contractor - Project (322) Federal Aid Bridge - County Road 31&G&H, Continuous concrete slab bridge. Contractor is working on abutment 1.
- Yutan Solar Farm - Blue Ridge Power started removing sectional cabinets this week. Contractor thinks it should only take a week to complete the project.

Motion by Suksdorf, seconded by Simaus to adopt Resolution #21-2024 setting the allocated levies for the Ag Society, Rural & Suburban Fire Districts and Townships for Taxing Year 2024. Voting yes were Reece, Hrdlicka, Zaugg, Suksdorf, Albrecht, Simaus and Lutton. Voting no were none. Motion carried.

Motion by Albrecht, seconded by Hrdlicka to approve the Special Designated Liquor License applications by J&L LLC dba Chips Restaurant & Bar, Wahoo for an event to be held on September 21, 2024 from 8:00 a.m. to 11:58 p.m. and an event to be held on December 6 & December 7, 2024 from 8:00 a.m. to 11:59 p.m. Both events to be held at the Saunders County Fair Grounds, 635 E 1<sup>st</sup> St, Wahoo and authorize the Chairman to sign the Local Recommendation Forms. Voting yes were Hrdlicka, Zaugg, Suksdorf, Albrecht, Simaus, Lutton and Reece. Voting no were none. Motion carried.

ALLEN: Meeting last week, moving right along, out of Pilot Stage now, high nitrates in water, not a concern Motion by Albrecht, seconded by Hrdlicka to approve the minutes of the August 20<sup>th</sup> meeting and Fee/Activity Reports from various offices for the month of July, 2024. Voting yes were Zaugg, Suksdorf, Albrecht, Simaus, Lutton, Reece and Hrdlicka. Voting no were none. Motion carried.

Committee Reports: IT New Hire - Josh Moyer is very happy with him City of Ashland & Ashland Fire Dept - Grant Money for Radios, will purchase through interlocal Agreement with County & send the money to the County Clerk Open Discussion from the Public: Jared Storm who is running for Legislative District #23 introduced himself to the Board & Discussed Property Taxes

The proceedings of the foregoing meeting were recorded and are on file in the County Clerk's office. All items considered by the Board of Supervisors were included in the agenda published or posted prior to said meeting. Chairman Lutton declared the meeting adjourned at 6:18 p.m.

ATTEST: \_\_\_\_\_  
Saunders County Clerk

\_\_\_\_\_  
Chairman Board of Supervisors

**RESOLUTION #21-2024**

WHEREAS, Neb. State Statute 77-3443(3) requires all political subdivisions subject to county levy authority to submit a preliminary request for levy allocation; and

WHEREAS, the political subdivisions that are subject to Saunders County levy authority are Agricultural Society, Rural Fire Districts and Townships; and

WHEREAS, the Saunders County Board of Supervisors has determined that due to the number of political subdivisions and taxing parcels that would be affected, that a flat levy rate will be established and if the subdivisions request is over that flat levy rate, their levy will be set at that flat levy rate; and

WHEREAS, because of the exclusion from budget and levy bids are allowed by law, portions of said political subdivisions preliminary request will set outside the flat levy rate, are and Bonded Indebtedness, and

NOW THEREFORE BE IT RESOLVED by the Saunders County Board of Supervisors that the Flat Levy Rates will be as follows:

Agricultural Society	.01000
Rural Fire Districts	.04000
Townships	.10000
Total	.15000

BE IT FURTHER RESOLVED by said Board that if any of the political subdivisions that are subject to the county levy authority neglects to submit a request, the Board will use their 2023 levied tax dollars to determine the levy rate for 2024,

BE IT FURTHER RESOLVED that the Suburban Fire District and Rural Fire Districts have entered into an Intercal Agreement for a Mutual Finance Organization (M.F.O.) agreeing to levy .04000 for a property tax rate with their Preliminary Tax Request being based off of the 2023 Certified value – the tax rate allowed herein are calculated with the certified valuation received by the County Clerk from the County Assessor's office.

BE IT FURTHER RESOLVED that the Saunders County Board of Supervisors does hereby allocate the following:

(See attached sheets for allocated levy amounts)

Adopted and passed this 26<sup>th</sup> day of August 2024.

ATTEST:

Chairman, Saunders County Board of Supervisors



Saunders County Clerk

**2024 LEVY ALLOCATIONS FOR POLITICAL SUBDIVISIONS SUBJECT TO COUNTY LEVY AUTHORITY Nebr. State Statute 77-3443(3)**

Subdivisions	Tax Request	Allocated Levy	Flat Rate Tax Dollars
AG SOCIETY	5,566,761.078		
General	329,268.19		0.005915
Improvement Fund	42,114.84		0.000757
Total	371,383.03		0.006672
OAK CREEK TWN	194,501,586		0.065143
General	126,768.17		
NEWMAN TWN	130,002,632		0.084614
General	110,000.00		
ELK TWN	126,855,429		0.082014
General	104,039.13		
CHESTER TWN	114,223,015		0.084447
General	96,457.73		
BOHEMIA TWN	99,294,075		0.100000
General	107,000.00		
ROCK CREEK TWN	151,270,121		0.045542
General	68,890.62		
CHAPMAN TWN	171,364,220		0.067466
General	115,612.19		
MARIPOSA TWN	150,013,767		0.054629
General	81,950.43		
Sinking	4,769.61		0.003180
Total	86,720.04		0.057809
DOUGLAS TWN	135,437,744		0.055910
General	75,723.00		
MORSE BLUFF TWN	150,561,776		0.045663
General	68,750.00		
RICHLAND TWN	256,279,025		0.059409
General	152,252.07		
STOCKING TWN	198,722,643		0.062970
General	125,135.62		
CENTER TWN	216,433,567		0.036315
General	78,595.97		
SOUTH CEDAR TWN	160,843,353		0.061900
General	99,560.51		
NORTH CEDAR TWN	152,475,399		0.028391
General	43,289.00		
GREEN TWN	148,442,184		0.063272
General	93,922.00		
WAHOO RURAL TWN	137,607,968		0.049587
General	68,235.60		
MARIETTA TWN	239,671,867		0.038553
General	92,477.09		
POHOCCO TWN	373,889,703		0.034315
General	128,297.47		
ASHLAND RURAL TWN	380,054,291		0.016103
General	61,196.45		
CLEAR CREEK TWN	696,669,743		0.017252
General	120,184.92		
MARBLE TWN	164,231,028		0.059318
General	97,418.31		
UNION TWN	321,623,750		0.052800
General	169,814.89		
LESHARA TWN	249,512,708		0.033245
General	82,949.92		

89,294.08

2024 LEVY ALLOCATIONS FOR POLITICAL SUBDIVISIONS SUBJECT TO COUNTY LEVY AUTHORITY Nebr. State Statute 77-3443(3)		Subdivisions	Tax Request	2024 Valuation	Allocated Levy	Flat Rate Tax
449,451.63		FIRE DIST. #1 ASHLAND	414,774.64	1,159,037,687	0.038778	
		General	14,154.66		0.001222	
		Sinking			0.040000	
		Total	428,929.30			
		FIRE DIST. #2 VALPARAISO		403,214,396		
		General	150,096.45		0.040000	
		Bond	172,183.65		0.042703	
		Total	322,280.10		0.082703	
89,559.52		FIRE DIST. #3 MALMO		226,698,524		
		General	81,246.84		0.039506	
		Sinking	1,119.45		0.000494	
		Total	82,366.29		0.040000	
79,514.00		FIRE DIST. #4 THACA		198,785,000		
		General	74,015.20		0.040000	
		FIRE DIST. #5 CERESCO		396,014,706		
		General	125,113.47		0.034424	
		Sinking	22,078.85		0.005576	
		Total	147,192.32		0.040000	
107,576.62		FIRE DIST. #6 PRAQUE		271,301,886		
		General	93,230.53		0.039652	
		Sinking	941.73		0.000348	
		Subtotal of funds within allocated levy .04000	94,172.26		0.040000	
		Bond	80,753.40		0.029766	
		Total	174,925.66		0.069766	
100,369.38		FIRE DIST. #7 CEDAR BLUFFS		743,201,637		
		General	76,500.00		0.013505	
		Sinking	196,909.65		0.026495	
		Subtotal of funds within allocated levy .04000	273,409.65		0.040000	
		Bond	115,000.00		0.015474	
		Total	388,409.65		0.055474	
84,023.50		FIRE DIST. #8 MEAD		393,331,699		
		General	73,303.83		0.021362	
		Sinking	70,371.66		0.017892	
		Ambulance	2,932.15		0.000746	
		Subtotal of funds within allocated levy .04000	146,607.64		0.040000	
		Bond	71,500.00		0.018179	
		Total	218,107.64		0.058179	
67,367.53		FIRE DIST. #9 COLON		218,754,167		
		General	60,400.71		0.030796	
		Sinking	20,133.57		0.009204	
		Subtotal of funds within allocated levy .04000	80,534.28		0.040000	
		Bond	30,250.65		0.013829	
		Total	110,784.93		0.053829	
115,979.31		FIRE DIST. #12 YUTAN		457,927,557		
		General	96,900.00		0.025327	
		Sinking	67,188.80		0.014673	
		Subtotal of funds within allocated levy .04000	164,088.80		0.040000	
		Bond	194,536.75		0.042482	
		Total	358,625.55		0.082482	
75,553.10		FIRE DIST. #13 WAHOO		319,639,150		
		General	62,518.68		0.023637	
		Sinking	52,299.84		0.016363	
		Total	114,818.52		0.040000	
83,619.88		FIRE DIST. #14 WESTON		226,673,562		
		General	75,017.90		0.036890	
		Sinking	7,047.80		0.003110	
		Subtotal of funds within allocated levy .04000	82,065.70		0.040000	
		Bond	21,999.19		0.009706	
		Total	104,064.89		0.049706	
66,853.47		FIRE DIST. #16 MORSE BLUFF		167,133,678		
		General	63,850.00		0.040000	
		Bond	34,577.00		0.020689	
		Total	98,427.00		0.060689	