

SAUNDERS COUNTY - INDEX FOR FISCAL YEAR BUDGET 2026-2027 - **Adopted 9.22.26**

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* these highlighted funds impact the levy & are in the prelim budget

SECTION A

2026-2027
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF

SAUNDERS COUNTY

This budget is for the Period JULY 1, 2026 through JUNE 30, 2027

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 Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information
Adopted Budget Due by 9-30-2026 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	2026 Levy
GENERAL	-	13,802,560.84	13,802,560.84	0.209393
BOND - LAW ENFORCEMENT & JUDICIAL CENTER	-	-	-	-
COUNTY BUILDING	-	100,000.00	100,000.00	0.001518
FLOOD CONTROL	-	76,744.16	76,744.16	0.001165
			-	-
			-	-
Total All Funds	-	13,979,305.00	13,979,305.00	0.212076

Report of Joint Public Agency & Interlocal Agreements	Total Certified Valuation
Was this subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2025 through June 30, 2026? ☒ YES ☐ NO If YES, please submit Interlocal Agreement Report by September 30th.	Valuation for taxing year 2026 - General \$ 6,591,687,929
	Valuation for taxing year 2026 - Bond \$ 6,591,687,929
	(Certification of Valuation(s) from County Assessor MUST be attached)
Report of Trade Names, Corporate Names & Business Names	Outstanding Bonded Indebtedness as of July 1, 2026
Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the reporting period of July 1, 2025 through June 30, 2026? ☐ YES ☒ NO If YES, please submit Trade Name Report by September 30th.	Principal Medical Center (2005 Elec) Law Enfor/Judicial (2006 Elec) 6,460,000.00
	Interest 926,850.00 - 926,850.00
	Total \$ 7,386,850.00 - 7,386,850.00
	(Medical Center pays) (County pays)

THIS BUDGET IS FOR THE PERIOD JULY 1, 2026 THROUGH JUNE 30, 2027

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 25th of August 2026 and the Budget of Expenditures, evidenced by the attached Budget, was duly APPROVED AND ADOPTED on September 22nd, 2026.

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

FUND	Princ & Int on Bonds	All Other Purposes	Total	2026 Levy
GENERAL	-	13,802,560.84	13,802,560.84	0.209393
BOND - LAW ENFORCEMENT & JUDICAL CENTER	-	-	-	0.000000
COUNTY BUILDING	-	100,000.00	100,000.00	0.001518
FLOOD CONTROL	-	76,744.16	76,744.16	0.001165
TOTAL ALL FUNDS	-	13,979,305.00	13,979,305.00	0.212076

Outstanding Bonded Indebtedness as of July 1, 2026 - Medical Center (2005 Elec)
Principal 6,460,000.00
Interest 926,850.00
Total Bonded Indebtedness 7,386,850.00

Outstanding Bonded Indebtedness as of July 1, 2026 - Law Enforc/Judicial (2006 Elec)
Principal -
Interest -
Total Bonded Indebtedness -

Certified Valuation for taxing year 2026 - General \$ 6,591,687,929
Certified Valuation for taxing year 2026 - Bond \$ 6,591,687,929

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

NOTE: See signed/certified version from Clerk attached in separate pdf.

Saunders County Summary of All funds - Fiscal Year 2026-2027 - Adopted - 9.22.26					
	Actual 2023-2024	Actual 2024-2025	Actual 2025-2026	Budget Board Proposed 2026-2027	Budget Adopted 2026-2027
Disbursements & Transfers:					
Operating	64,672,524.67	63,578,967.54	72,162,099.72	80,394,414.54	80,394,414.54
Capital Outlay	6,313,898.61	14,468,371.13	12,058,659.02	21,356,483.07	21,356,483.07
Debt Service	2,742,654.18	2,842,024.48	3,714,143.41	6,840,721.67	6,840,721.67
Judgements	-	-	-	-	-
Transfers Out	4,889,443.19	7,060,485.60	7,197,341.25	4,922,125.09	4,922,125.09
Total Expenditures	78,618,520.65	87,949,848.75	95,132,243.40	113,513,744.37	113,513,744.37
Receipts, Beginning Balances & Transfers:					
County Treasurer's Balance	34,209,563.83	36,674,009.90	33,762,065.54	33,349,830.06	33,349,830.06
Intergovernmental Federal	226,583.15	2,896,741.26	294,284.68	674,470.00	674,470.00
Intergovernmental State	7,252,721.11	7,566,658.28	7,726,073.67	5,972,059.81	5,972,059.81
Intergovernmental Local	58,011,646.35	56,082,770.29	67,671,245.54	57,115,954.41	57,115,954.41
Personal and Real Property Taxes	10,756,522.32	11,429,049.92	11,831,062.78	13,979,305.00	13,979,305.00
Transfers In	4,835,493.79	7,062,684.64	7,197,341.25	4,922,125.09	4,922,125.09
Total Revenues	115,292,530.55	121,711,914.29	128,482,073.46	116,013,744.37	116,013,744.37
Minus Expenditures	(78,618,520.65)	(87,949,848.75)	(95,132,243.40)	(113,513,744.37)	(113,513,744.37)
Balance Forward / Cash Reserve	36,674,009.90	33,762,065.54	33,349,830.06	2,500,000.00	2,500,000.00

Saunders County Schedule of Budgeted Disbursements for the Year Ending June 30, 2027 - Adopted 9.22.26					
Functions/Programs:	Operating	Capital Outlay	Debt Service	Other (Transfers)	Total Disbursements
Governmental:					
General Governmental	13,872,047.82	4,673,230.04	-	4,922,125.09	23,467,402.95
Public Safety - Law Enforcement	3,845,112.04	70,068.00	-	-	3,915,180.04
Public Safety - Other	7,447,818.87	4,417,911.54	-	-	11,865,730.41
Public Works - Highway & Roads	6,157,575.41	10,686,710.20	-	-	16,844,285.61
Public Works - Other	90,491.81	-	-	-	90,491.81
Public Health & Social Services	1,313,578.52	18,000.00	-	-	1,331,578.52
Culture and Recreation	242,295.58	-	-	-	242,295.58
Community Development	-	-	-	-	-
Miscellaneous	51,500.00	0.00	-	-	51,500.00
Bonded Indebtedness	19,328.20	-	5,957,721.67	-	5,977,049.87
Business-type Activities:					
Airport	-	-	-	-	-
Nursing Home	-	-	-	-	-
Hospital	47,309,666.29	1,490,563.29	883,000.00	-	49,683,229.58
Historical Society	45,000.00	-	-	-	45,000.00
Solid Waste	-	-	-	-	-
Museum	-	-	-	-	-
Other	-	-	-	-	-
Total Disbursements & Transfers	80,394,414.54	21,356,483.07	6,840,721.67	4,922,125.09	113,513,744.37

SAUNDERS COUNTY BUDGET AT A GLANCE 2026-2027 - Adopted 9.22.26

		Actual	Budgeted	Actual	Officials Requested	Board Proposed	Adopted	Revenue and beginning balances	Budgeted Tax Request	Prior Year Tax Request	Budgeted Levy	Prior Year Levy
100	GENERAL FUND	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027		2026-2027	2025-2026	2026	2025
601	County Board	209,103.11	217,604.10	215,330.80	224,485.11	224,485.11	224,485.11					
602	County Clerk	221,255.07	240,719.20	239,598.47	247,472.47	247,472.47	247,472.47					
603	County Treasurer	372,964.46	416,439.71	381,836.88	434,066.55	434,066.55	434,066.55					
605	Assessor/Register of Deeds	474,712.96	521,391.11	501,394.95	541,104.00	541,104.00	541,104.00					
607	Election Commissioner	151,156.01	205,280.60	160,443.26	195,390.71	195,390.71	195,390.71					
608	Planning & Zoning Adm	102,798.78	129,738.60	128,293.23	133,627.00	133,627.00	133,627.00					
611	Administrative	175,439.40	165,420.00	198,080.26	173,590.00	173,590.00	173,590.00					
612	Personnel	-	-	-	94,650.00	94,650.00	94,650.00					
613	Unemployment Compensation	11,801.06	20,000.00	15,882.95	20,000.00	20,000.00	20,000.00					
617	Board of Equalization	7,434.27	12,100.00	6,213.49	12,200.00	12,200.00	12,200.00					
621	Clerk of District Court	140,650.46	147,745.88	146,908.43	155,766.04	155,766.04	155,766.04					
624	District Court Judge	69,254.67	74,829.00	69,944.98	60,994.71	76,895.37	76,895.37					
625	Public Defender	263,250.89	304,342.00	291,613.54	321,500.00	344,000.00	344,000.00					
631	IV-D Child Support Srvc - Dist. Crt.	4,357.52	6,150.00	4,536.61	6,200.00	6,200.00	6,200.00					
636	Economic Development	-	-	-	134,800.00	134,800.00	134,800.00					
645	Extension Office	117,531.32	128,137.60	104,280.47	115,085.50	115,085.50	115,085.50					
651	County Sheriff	2,331,961.74	2,851,700.00	2,628,412.71	3,394,552.67	2,863,699.00	2,863,699.00					
652	County Attorney	545,773.59	584,212.02	563,424.81	696,187.61	671,687.61	671,687.61					
662	IV-D Child Support Srvc - Co. Atty.	111,101.53	125,480.00	118,819.94	124,474.40	124,474.40	124,474.40					
665	County Sheriff Grant	12,186.75	67,880.00	7,492.39	65,000.00	65,000.00	65,000.00					
671	County Jail	3,424,118.61	3,716,556.00	3,436,279.47	3,914,741.00	3,664,292.00	3,664,292.00					
693	Emergency Mgmt (starting in '26)	-	-	-	102,950.00	105,200.00	105,200.00					
699	Building Security	258,340.24	256,554.02	187,852.21	324,836.54	259,054.02	259,054.02					
702	County Surveyor	128,215.23	133,280.10	133,269.44	140,610.90	140,610.90	140,610.90					
801	Medical Relief	8,847.00	38,500.00	6,060.25	38,500.00	38,500.00	38,500.00					
803	Veterans Service	56,168.60	65,100.00	64,970.57	65,100.00	70,100.00	70,100.00					
822	Institutions	5,540.63	36,500.00	7,034.58	36,500.00	36,500.00	36,500.00					
970	Miscellaneous-General Operations	5,616,842.54	9,337,004.03	5,917,942.15	8,401,645.30	9,224,876.69	9,224,876.69					
	Interfund Transfer to Public Safety Radio Syst	1,500,000.00	1,500,000.00	1,500,000.00	-	-	-					
	Interfund Transfer to (PW - Road)	2,450,000.00	2,450,000.00	2,450,000.00	1,295,023.68	1,295,023.68	1,295,023.68					
	Interfund Transfer to (PW - Building & Grounds)	275,000.00	275,000.00	275,000.00	275,000.00	275,000.00	275,000.00					
	Interfund Transfer to (PW - Noxious Weed)	81,553.60	83,592.20	83,592.20	90,491.81	90,491.81	90,491.81					
	Interfund Transfer to County Transportation	59,250.00	-	-	27,770.72	27,770.72	27,770.72					
	Interfund Transfer to Diversion Program	110,000.00	105,798.09	105,798.09	159,000.00	159,000.00	159,000.00					
	Interfund Transfer to Emergency Mngt	35,000.00	93,516.00	134,950.96	-	-	-					
	Interfund Transfer to County Building	250,000.00	473,000.00	473,000.00	2,899,838.88	2,899,838.88	2,899,838.88					
	Total Inter Fund Transfers	4,760,803.60	4,980,906.29	5,022,341.25	4,747,125.09	4,747,125.09	4,747,125.09					
	Total	19,581,610.04	24,783,570.26	20,558,258.09	24,923,155.60	24,920,452.46	24,920,452.46					
	Cash Reserve		2,500,000.00		2,500,000.00	2,500,000.00	2,500,000.00					
	Fund Total - General	19,581,610.04	27,283,570.26	20,558,258.09	27,423,155.60	27,420,452.46	27,420,452.46	13,617,891.62	13,802,560.84	13,338,971.78	0.209393	0.223714

SAUNDERS COUNTY BUDGET AT A GLANCE 2026-2027 - Adopted 9.22.26												
		Actual 2024-2025	Budgeted 2025-2026	Actual 2025-2026	Officials Requested 2026-2027	Board Proposed 2026-2027	Adopted 2026-2027	Revenue and beginning balances	Budgeted Tax Request 2026-2027	Prior Year Tax Request 2025-2026	Budgeted Levy 2026	Prior Year Levy 2025
650	Highway Bridge Buyback Program Fund	929,399.64	2,162,036.96	710,698.11	2,914,509.61	2,914,509.61	2,914,509.61	2,914,509.61				
940	Public Safety Radio System Project Fund	7,690,304.70	8,226,079.15	3,970,811.23	4,261,984.20	4,261,984.20	4,261,984.20	4,261,984.20				
942	Communication Tower Fund	9,726.80	46,000.00	18,656.50	87,143.68	87,143.68	87,143.68	87,143.68				
970	Public Works Fund											
641	Building & Grounds	296,413.98	321,288.68	281,437.63	330,178.42	330,178.42	330,178.42					
705	Road	7,399,410.11	13,267,246.00	8,405,112.32	13,929,776.00	13,929,776.00	13,929,776.00					
733	Noxious Weed Control	75,310.55	83,592.20	78,522.18	90,491.81	90,491.81	90,491.81					
	Fund Total - Public Works	7,771,134.64	13,672,126.88	8,765,072.13	14,350,446.23	14,350,446.23	14,350,446.23	14,350,446.23				
985	County Attorney IV-D Fund - General Operations	7,988.50	135,000.00	1,252.80	153,654.00	153,654.00	153,654.00	153,654.00				
990	County Visitors Promotion Fund	18,478.82	73,265.00	23,894.26	74,615.15	74,615.15	74,615.15	74,615.15				
995	County Visitors Improvement Fund	-	144,824.00	13,169.95	156,056.02	156,056.02	156,056.02	156,056.02				
1150	Register of Deeds Preservation & Modernization Fund	4,402.45	181,898.00	19,470.61	180,180.04	180,180.04	180,180.04	180,180.04				
1900	Veterans Relief Fund	-	105,440.00	-	109,792.13	109,792.13	109,792.13	109,792.13				
2100	Cultural/Recreation (Youth Camp) Fund	4,317.50	10,107.00	4,757.50	11,624.41	11,624.41	11,624.41	11,624.41				
2200	County Transportation - General Operations	149,627.53	223,087.79	125,901.60	210,187.74	210,187.74	210,187.74	210,187.74				
2355	Diversion (Youth Services) Fund	347,787.76	252,968.24	251,569.91	338,531.40	338,531.40	338,531.40	338,531.40				
2356	Safety Training Option Program (STOP) Fund	8,263.92	38,471.00	100.00	52,366.00	52,366.00	52,366.00	52,366.00				
2360	Drug Law Enforcement Fund	11,496.13	6,868.00	-	6,868.00	6,868.00	6,868.00	6,868.00				
2375	Drug Testing Fund	-	300.00	-	20.00	20.00	20.00	20.00				
2380	Ill Corps Drug Task Force	-	429,500.00	136,008.09	890,235.75	890,235.75	890,235.75	890,235.75				
2390	Drug Court Program	167.80	9,170.00	330.00	9,550.00	9,550.00	9,550.00	9,550.00				
2410	Federal Drug Law Enforcement Fund	-	87,500.00	-	122,500.00	122,500.00	122,500.00	122,500.00				
2420	DARE fund	500.00	8,052.12	1,839.17	10,446.85	10,446.85	10,446.85	10,446.85				
2430	Canine (K-9) Fund	3,177.00	7,514.00	206.71	7,307.29	7,307.29	7,307.29	7,307.29				
2500	Diversion Program-Youth Services Grant Fund	3,765.70	-	-	5,000.00	5,000.00	5,000.00	5,000.00				
2512	Victim's Assistance Program Fund	-	-	-	-	-	-	-				
2575	Infrastructure Damage/Disaster Fund	-	-	-	-	-	-	-				
2580	COVID American Rescue Plan - General Operations	691,274.00	-	-	-	-	-	-				
	Interfund Transfer to - 940 Public Safety Radio System	-	-	-	-	-	-	-				
	Fund Total - COVID American Rescue Plan	691,274.00	-	-	-	-	-	-				
2700	Inheritance Fund - General Operations	-	1,744,841.78	1,540.64	2,832,097.26	2,832,097.26	2,832,097.26					
	Interfund Transfer to - 940 Public Safety Radio System	1,500,000.00	2,000,000.00	2,000,000.00	-	-	-					
	Interfund Transfer to - County Building	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00					
	Interfund Transfer to - Disaster Fund	-	-	-	-	-	-					
	Fund Total - Inheritance	1,675,000.00	3,919,841.78	2,176,540.64	3,007,097.26	3,007,097.26	3,007,097.26	3,007,097.26				
2910	911 Emergency Services Fund	48,932.58	246,872.00	44,209.16	272,833.61	272,833.61	272,833.61	272,833.61				
2913	911 Wireless Service Fund	105,469.12	264,344.00	121,114.58	214,774.86	214,774.86	214,774.86	214,774.86				

SAUNDERS COUNTY BUDGET AT A GLANCE 2026-2027 - Adopted 9.22.26												
		Actual 2024-2025	Budgeted 2025-2026	Actual 2025-2026	Officials Requested 2026-2027	Board Proposed 2026-2027	Adopted 2026-2027	Revenue and beginning balances	Budgeted Tax Request 2026-2027	Prior Year Tax Request 2025-2026	Budgeted Levy 2026	Prior Year Levy 2025
2915	Emergency Management Fund	83,746.85	150,516.00	141,355.92	-	-	-	-				
2965	Correctional Center Commissary Fund	330,724.86	433,000.00	319,461.02	429,786.48	429,786.48	429,786.48	429,786.48				
3100	Bond Fund - Saunders Medical Center	915,974.00	5,522,958.00	905,440.00	5,959,221.67	5,959,221.67	5,959,221.67	5,959,221.67				
3300	Bond Fund - Law Enforcement & Judicial Center	956,576.48	1,867,135.00	1,852,937.91	17,828.20	17,828.20	17,828.20					
	Cash Reserve	-	-	-	-	-	-					
	Fund Total	956,576.48	1,867,135.00	1,852,937.91	17,828.20	17,828.20	17,828.20	17,828.20	-	-	0.000000	0.000000
4050	County Building Fund - General Operations	460,587.02	1,255,136.64	833,539.86	3,658,893.80	3,658,893.80	3,658,893.80					
	Interfund Transfer to General	-	-	-	-	-	-					
	Fund Total	460,587.02	1,255,136.64	833,539.86	3,658,893.80	3,658,893.80	3,658,893.80	3,558,893.80	100,000.00	100,000.00	0.001518	0.001678
4700	Flood Control Fund	652.31	1,318,459.78	-	1,396,607.95	1,396,607.95	1,396,607.95	1,319,863.79	76,744.16	76,744.16	0.001165	0.001288
5000	Health Services General Fund	42,742,563.48	51,288,027.90	49,252,324.83	49,683,229.58	49,683,229.58	49,683,229.58	49,683,229.58				
	Total All Funds	84,553,649.63	116,870,069.50	90,248,920.58	113,516,447.51	113,513,744.37	113,513,744.37	102,034,439.37	13,979,305.00	13,515,715.94	0.212076	0.226680
Cash Reserve			2,500,000.00		2,500,000.00	2,500,000.00	2,500,000.00					
			119,370,069.50		116,016,447.51	116,013,744.37	116,013,744.37					
Current budget:												
2026	Certified General Valuation	\$ 6,591,687,929	10.55%			Total Tax Request for current year		2026	0.212076			
2026	Certified Bond Valuation	\$ 6,591,687,929	10.77%			Less: Total Tax Request for prior year		2025	-0.226680			
26-27	Unused Property Tax Request Authority:	\$ 440,216.35					Increase (decrease) in levy		(0.01460)			
Prior year budget:												
2025	Certified General Valuation	\$ 5,962,519,534			Note: Levy is equivalent to \$212 per \$100,000 of valuation							
2025	Certified Bond Valuation	\$ 5,950,751,326										
25-26	Unused Budget Authority created:	\$ 804,555.76										
Outstanding Bonded Indebtedness as of July 1, 2026 - Medical Center (2005 Elec)												
Principal		6,460,000.00			Outstanding Bonded Indebtedness as of July 1, 2026 - Law Enforc/Judicial (2006 Elec)							
Interest		926,850.00			Principal		-					
Total Bonded Indebtedness		7,386,850.00			Interest		-					
					Total Bonded Indebtedness		-					

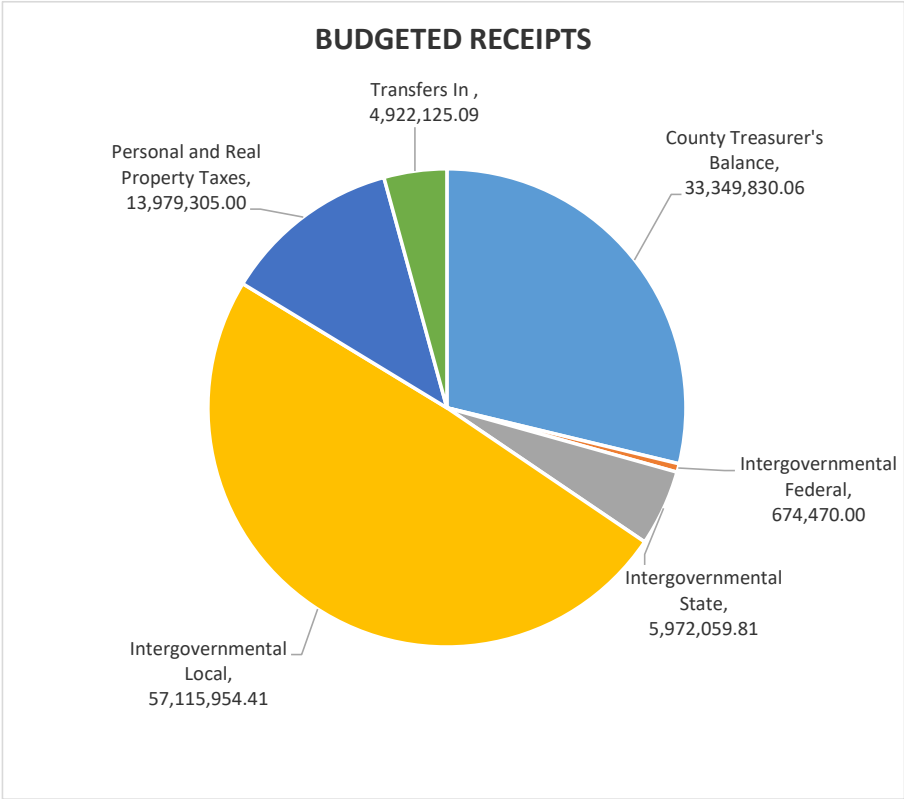
Saunders County - Fiscal Year 2026-2027 Budget - Adopted 9.22.26

(including component unit - Saunders Medical Center)

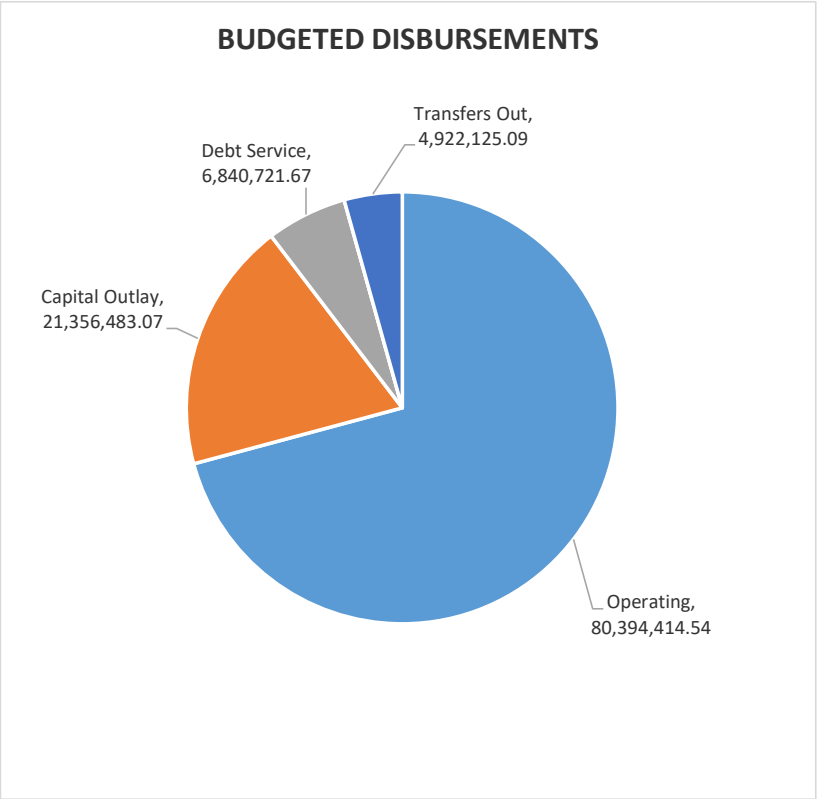
Saunders County, Nebraska, is financed through a variety of sources, including: Federal sources, State sources, Local sources, and Personal & Real Property Taxes, as well as investment earnings, and utilizing available cash reserves and interfund transfers.

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.



Total Receipts: \$ 116,013,744.37



Total Disbursements: \$ 113,513,744.37

Note: The difference between receipts and disbursements represents the Cash Reserve balance of: \$ 2,500,000.00

Disbursements by Fund include:

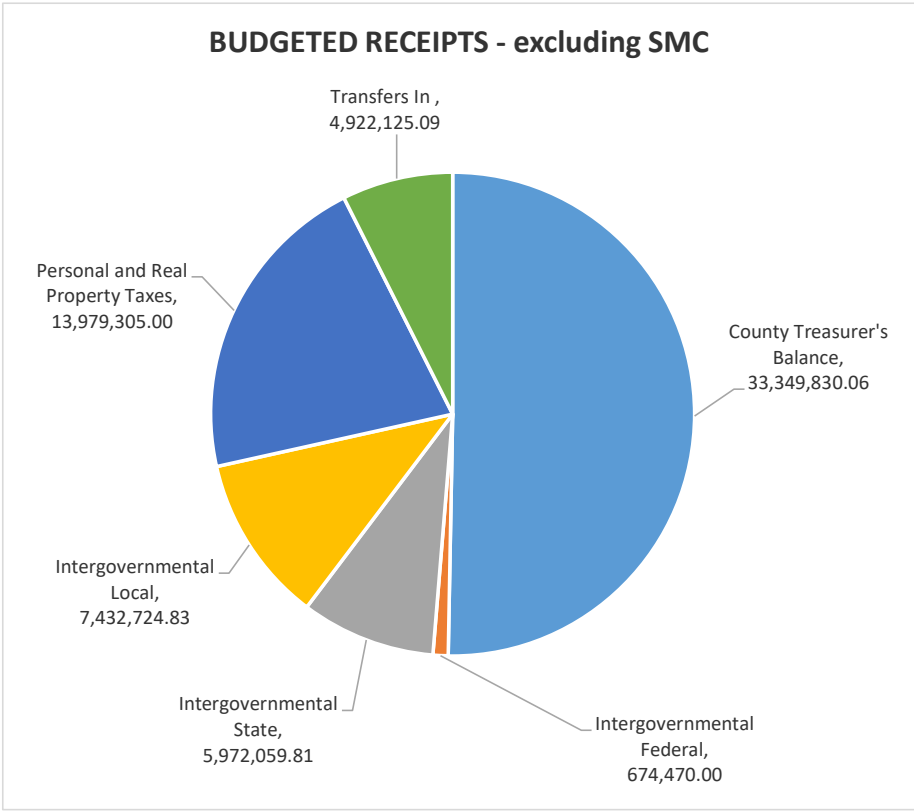
49,683,229.58	Medical Center
24,920,452.46	General
14,350,446.23	Public Works
4,261,984.20	Radio Systems Project
5,959,221.67	Bond-Health Services
3,007,097.26	Inheritance
2,914,509.61	Highway Bridge Buyback
3,658,893.80	County Building
1,396,607.95	Flood Control
890,235.75	III Corps Drug Task Force
429,786.48	Correction Ctr Commissary
338,531.40	Diversion Program-Youth
272,833.61	911 Emergency Services
214,774.86	911 Wireless Services
210,187.74	County Transportation
180,180.04	Preservation&Modernization
156,056.02	Co Visitor Improvement
153,654.00	County Attorney IV-D
122,500.00	Fed Drug Law Enforce
109,792.13	Veteran's Aid
87,143.68	Communications Tower
74,615.15	Co Visitor Promotion
52,366.00	STOP Program
17,828.20	Bond-Law Enforcement
7,307.29	Canine (K-9)
5,000.00	Diversion Progr. Grant
38,509.26	Other
113,513,744.37	

Saunders County - Fiscal Year 2026-2027 Budget - Adopted 9.22.26 (excluding component unit - Saunders Medical Center)
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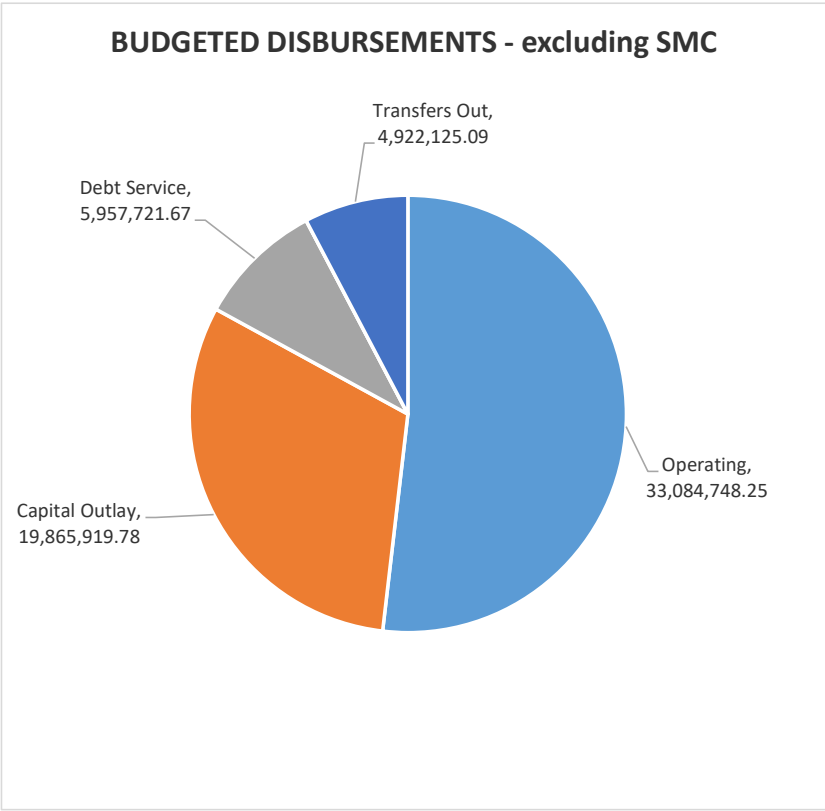
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- Local:
Motor Vehicle taxes & registrations, Building permits, Property tax commissions, reimbursement for housing prisoners, interlocal agreements, Document Stamps, and Inheritance taxes.



Total Receipts: \$ 66,330,514.79



Total Disbursements: \$ 63,830,514.79

Note: The difference between receipts and disbursements represents the Cash Reserve balance of: \$ 2,500,000.00

<u>Disbursements by Fund include:</u>	
24,920,452.46	General
14,350,446.23	Public Works
4,261,984.20	Radio Systems Project
5,959,221.67	Bond-Health Services
3,007,097.26	Inheritance
2,914,509.61	Highway Bridge Buyback
3,658,893.80	County Building
1,396,607.95	Flood Control
890,235.75	III Corps Drug Task Force
429,786.48	Correction Ctr Commissary
338,531.40	Diversion Program-Youth
272,833.61	911 Emergency Services
214,774.86	911 Wireless Services
210,187.74	County Transportation
180,180.04	Preservation&Modernization
156,056.02	Co Visitor Improvement
153,654.00	County Attorney IV-D
122,500.00	Fed Drug Law Enforce
109,792.13	Veteran's Aid
87,143.68	Communications Tower
74,615.15	Co Visitor Promotion
52,366.00	STOP Program
17,828.20	Bond-Law Enforcement
7,307.29	Canine (K-9)
5,000.00	Diversion Progr. Grant
38,509.26	Other
63,830,514.79	

COUNTY BUDGET DOCUMENT
SAUNDERS COUNTY, NEBRASKA
BUDGET MESSAGE

2026-2027

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

General	\$ 6,591,687,929
Bond	\$ 6,591,687,929

as shown by the Certificate of Taxable Value **amended** by the County Assessor's office on: **August 19, 2026**
the levy is: 0.212076 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. I 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
	100.00
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:

<u>General Fund:</u>	
Region V Systems	110,000.00
Juvenile Contractual Services	15,000.00
District 5 Probation	40,000.00
Extension Services	115,085.50
Historical Society (County Museum)	45,000.00
Senior Services Program	25,000.00
<u>Flood Control Fund:</u>	
Clear Creek Levee Project	
Platte River Ice Jam	
Total Tax Request	76,744.16

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

<u>Law Enforcement & Judicial Center Bond -</u>	
Levied tax request	-

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	SAUNDERS COUNTY, NEBRASKA
ADDRESS	C/O SAUNDERS COUNTY CLERK
	P.O. BOX 61
CITY & ZIP CODE	WAHOO, NE 68066
TELEPHONE	402-443-8101
WEBSITE	

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	David Lutton - Dist. 1	Dee Anne Nice	Joni Cantrall, CPA
TITLE /FIRM NAME	Chairperson	County Clerk	Shaw, Hull, & Navarrette, CPA's
TELEPHONE	n/a	402-443-8101	402-721-7662
EMAIL ADDRESS	n/a	countyclerk@saunderscounty.ne.gov	jonic@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
Rob Thiessen - Dist. 4
John Smaus - Dist. 5
Tom Hrdlicka - Dist. 6
Frank Albrecht - Dist. 7

RESOLUTION # XX-2026
RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the fiscal year July 1, 2026 to June 30, 2027 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 21, 2026 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, 2026 to June 30, 2027 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, 2026 and ending June 30, 2027.

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 requirement for each fund.

Dated this 22nd day of September 2026.

ATTEST:

Saunders County Clerk

Chairperson Board of Supervisors

Motion by Hrdlicka, seconded by Smaus to adopt **Resolution #XX-2026** appropriating funds to the various Elected and Appointed Officials and other various functions for the operation of County business for Fiscal Year 2026-2027. That said appropriated funds are adopted using a reduced tax levy rate of 0.226680, as compared to the 2025-2026 tax levy rate of 0.226680. Voting yes were: Reece, Hrdlicka, Thiessen, Albrecht, Smaus, and Lutton. Voting no were: None. Motion carried.

NOTE: For signed/certified copy received from Clerk, see separate pdf attachment.

RESOLUTION # 25-2026
RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, Nebr. 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 lids 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	0.15000

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 2025 levied tax dollars to determine the levy rate for 2026.

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 2025 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 25th day of August 2026.

ATTEST:

Saunders County Clerk

Chairperson Board of Supervisors

Motion by Smaus, seconded by Thiessen to approve **Resolution #25-2026** setting the allocated levies for the Ag Society, Rural & Suburban Fire Districts, and Townships for Taxing Year 2026 (see attached). Voting yes were: Zaugg, Thiessen, Albrecht, Smaus, Lutton, Reece, and Hrdlicka.
Voting no were: None. Motion carried.

SECTION B

100 General Fund Revenues - Adopted 9.22.26								
		Actual	Actual	Budgeted	Actual	Official's	Board	
		Revenue	Revenue	Revenue	Revenue	Request	Proposed - not final	Adopted
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
		<1>	<2>	<3>	<4>	<5>	<6>	<7>
271-00	Net Fund Balance	8,921,163.42	10,247,464.29	9,600,847.90	9,600,847.90	9,265,471.55	9,265,471.55	9,265,471.55
304-00	Motor Vehicle Taxes	1,625,442.75	1,741,989.03	1,000,000.00	1,797,868.00	1,000,000.00	1,000,000.00	1,000,000.00
305-00	Property Taxes	9,701,517.28	10,366,282.26	13,338,971.78	11,352,264.41	13,805,263.98	13,802,560.84	13,802,560.84
306-00	Property Taxes Interest	16,065.68	19,518.63	-	-	-	-	-
	TAXES							
313-02	Sales Tax Misc Commissary	-	-	-	-	-	-	-
315-01	State Sales Tax	-	-	-	-	-	-	-
315-02	Cash Device tax	-	-	-	6,781.20	-	-	-
318-01	Occupation Tax	10,360.00	11,360.00	11,500.00	11,740.00	11,500.00	11,500.00	11,500.00
	Taxes Total	10,360.00	11,360.00	11,500.00	18,521.20	11,500.00	11,500.00	11,500.00
	LICENSES AND PERMITS							
320-33	Motor Vehicle Tax State Share	-	-	-	-	-	-	-
321-01	Mobile Home Park Permit	20.00	-	25.00	-	25.00	25.00	25.00
324-02	Tobacco Licenses	-	-	-	-	-	-	-
325-01	Building Permits	212,367.50	241,993.75	150,000.00	219,800.79	150,000.00	150,000.00	150,000.00
	License and Permits Total	212,387.50	241,993.75	150,025.00	219,800.79	150,025.00	150,025.00	150,025.00
	INTERGOVERNMENT FEDERAL							
330-20	Highway Safety	-	-	-	-	-		
330-27	Sex Offender Assist Program	-	-	-	-	-		
330-35	Crime Commission-Sheriff	-	-	-	-	-		
331-01	Title IV-D Child Sprt Enforcement - Dist. Crt.	36,791.87	26,258.99	30,000.00	23,803.02	30,000.00	30,000.00	30,000.00
331-02	Title IV-D Child Sprt Enforcement - Attorney	97,796.08	112,939.95	60,000.00	93,138.17	60,000.00	60,000.00	60,000.00
339-01	Federal Grants Other (Domestic Violence)	-	-	-	75,720.00	-	-	-
339-06	FEMA Disaster Grant - Sheriff	-	-	-	-	-	-	-
	Intergovernment Federal Total	134,587.95	139,198.94	90,000.00	192,661.19	90,000.00	90,000.00	90,000.00
	INTERGOVERNMENT STATE							
341-30	Reimbursement State Prisoners	-	-	-	-	-	-	-
344-01	Homestead Exempt Alloc.	263,899.84	281,202.89	-	310,083.09	-	-	-
344-05	Property Tax Credit	876,150.16	1,102,177.09	-	1,247,685.80	-	-	-
344-10	Property Tax Credit	-	-	-	-	-	-	-
345-01	Governmental Subdiv. Alloc.	-	-	-	-	-	-	-
345-02	Insurance Tax Allocation	78,700.07	83,020.58	45,000.00	90,120.65	45,000.00	45,000.00	45,000.00
345-03	Airline/Carline Tax	13,208.96	10,359.76	8,000.00	11,513.79	8,000.00	8,000.00	8,000.00
346-01	Prorate Motor Vehicle	23,937.93	24,937.42	20,000.00	27,253.03	20,000.00	20,000.00	20,000.00
346-02	Carline Tax Allocation	4,485.40	4,190.29	6,000.00	3,090.51	6,000.00	6,000.00	6,000.00
346-05	Nameplate Capacity tax	-	-	-	90,408.05			
347-02	Incentive-Highway Supt	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
	Intergovernment State Total	1,270,882.36	1,516,388.03	89,500.00	1,790,654.92	89,500.00	89,500.00	89,500.00

No assurance is provided on these financial statements.

100 General Fund Revenues - Adopted 9.22.26								
		Actual	Actual	Budgeted	Actual	Official's	Board	
		Revenue	Revenue	Revenue	Revenue	Request	Proposed	Adopted
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
		<1>	<2>	<3>	<4>	<5>	<6>	<7>
	OTHER INTERGOVERNMENTAL REVENUE							
350-01	Local Grants - Not Federal or State	5,000.00	-	-	7,792.13	-	-	-
350-02	Local Grants - County Sheriff	17,785.94	15,272.22	10,000.00	6,460.64	10,000.00	10,000.00	10,000.00
351-01	Interlocal Government Payment	42,544.44	38,692.36	-	44,157.18	-	-	-
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	50,621.24	52,958.04	42,000.00	62,437.36	42,000.00	42,000.00	42,000.00
353-05	In Lieu Tax-Game & Parks	-	-	-	-	-	-	-
	Other Intergovernment Revenue Total	116,716.04	107,687.04	52,600.00	121,611.73	52,600.00	52,600.00	52,600.00
	COUNTY TREASURERS							
360-01	Drivers License Fees	5,180.00	5,313.00	8,000.00	5,570.50	8,000.00	8,000.00	8,000.00
360-02	Motor Vehicle Registration-Fees	192,682.91	177,017.67	140,000.00	171,058.04	140,000.00	140,000.00	140,000.00
360-04	Redemption Fees	1,804.00	2,068.00	2,000.00	2,170.00	2,000.00	2,000.00	2,000.00
360-05	Distress Warrant Fees	78.00	66.00	100.00	54.00	100.00	100.00	100.00
360-06	Tax Sale Fees	2,820.00	3,340.00	3,500.00	2,535.00	3,500.00	3,500.00	3,500.00
360-07	Advertising Fees	710.00	835.00	1,250.00	2,440.00	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	285.00	200.00	150.00	200.00	150.00	150.00	150.00
361-01	Homestead Exemption Commission	20,115.93	20,242.57	13,000.00	20,877.30	13,000.00	13,000.00	13,000.00
361-02	Tax Credit Commission	59,413.12	69,998.12	-	74,652.16	-	-	-
361-03	Sales Tax Commission	26,732.06	26,816.34	15,000.00	25,368.80	15,000.00	15,000.00	15,000.00
361-06	Franchise Fee	7,255.57	6,940.86	5,000.00	6,837.10	5,000.00	5,000.00	5,000.00
361-07	Boat Sales Tax Commission	-	-	-	-	-	-	-
361-08	Motor Vehicle Fee Commission	50,643.92	54,031.14	40,000.00	55,611.28	40,000.00	40,000.00	40,000.00
361-09	Name Plate - Commission	-	-	-	5,570.52	-	-	-
361-12	SDTC Commission	-	-	-	121,892.78	-	-	-
363-01	Property Tax Commission	622,682.24	550,788.89	525,000.00	528,319.82	525,000.00	525,000.00	525,000.00
363-02	Special Assessment Tax Comm	150.40	99.74	-	191.09	-	-	-
363-04	Special Assess Comm-SID	-	-	-	-	-	-	-
363-07	Motor Vehicle Tax Commission	-	-	-	-	-	-	-
365-01	Misc Fees - Searches/copies	208.25	97.75	500.00	81.00	500.00	500.00	500.00
	County Treasurer Total	990,761.40	917,855.08	753,500.00	1,023,429.39	753,500.00	753,500.00	753,500.00
	COUNTY CLERK FEES							
371-01	Filing and Recording Fees	-	-	50.00	-	50.00	50.00	50.00
371-03	Miscellaneous Fees	4,772.66	1,380.50	4,000.00	7,243.38	4,000.00	4,000.00	4,000.00
371-04	Adv Fees - Liquor Licenses	521.15	306.77	200.00	335.48	200.00	200.00	200.00
371-05	Marriage Licenses	4,885.00	4,578.00	2,000.00	3,990.00	2,000.00	2,000.00	2,000.00
371-06	Filing Fee - Political Candidate	1,680.00	-	-	7,029.09	-	-	-
	County Clerk Fees Total	11,858.81	6,265.27	6,250.00	18,597.95	6,250.00	6,250.00	6,250.00

No assurance is provided on these financial statements.

100 General Fund Revenues - Adopted 9.22.26								
		Actual Revenue 2023-2024 <1>	Actual Revenue 2024-2025 <2>	Budgeted Revenue 2025-2026 <3>	Actual Revenue 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
	County Assessor							
375-08	Sales Subscriptions	-	-	-	-	-	-	-
	County Assessor Total	-	-	-	-	-	-	-
	CLERK OF THE DISTRICT COURT							
380-01	Filing and Recording Fees	22,260.60	32,850.54	20,000.00	25,294.92	20,000.00	20,000.00	20,000.00
380-03	Court Cost Refunds	1,200.00	1,135.00	500.00	300.00	500.00	500.00	500.00
380-07	Guardian Add Litem Fees	-	-	-	980.00	-	-	-
381-01	Bail Bond Costs - 10%	-	-	-	1,350.00	-	-	-
381-02	Work Release Program	-	-	-	-	-	-	-
383-00	Passport Fees	2,975.00	3,640.00	6,000.00	2,240.00	6,000.00	6,000.00	6,000.00
	Clerk of the District Court Total	26,435.60	37,625.54	26,500.00	30,164.92	26,500.00	26,500.00	26,500.00
	COUNTY COURT SYSTEM							
390-01	County Court Cost Refunds	12,641.30	8,101.08	7,000.00	6,504.80	7,000.00	7,000.00	7,000.00
390-02	Miscellaneous Revenue	-	-	-	-	-	-	-
391-02	County Judge Work Release	-	-	-	-	-	-	-
	County Court System Total	12,641.30	8,101.08	7,000.00	6,504.80	7,000.00	7,000.00	7,000.00
	ELECTION COMMISSIONER							
393-01	Voter Registration Lists	144.96	20.00	150.00	68.00	150.00	150.00	150.00
393-02	Election Costs Recovered	9,343.66	40,574.53	6,000.00	23,167.07	6,000.00	6,000.00	6,000.00
393-03	Election Costs Recovered - Other	-	-	20,000.00	-	20,000.00	20,000.00	20,000.00
393-05	Voter Certifications	12.00	-	-	-	-	-	-
	Election Commissioner Total	9,500.62	40,594.53	26,150.00	23,235.07	26,150.00	26,150.00	26,150.00
	REGISTER OF DEEDS							
394-01	Filing and Recording Fees	96,773.50	113,021.50	150,000.00	126,962.50	150,000.00	150,000.00	150,000.00
394-02	Documentary Stamps	107,422.75	113,993.59	50,000.00	125,510.22	50,000.00	50,000.00	50,000.00
394-03	Miscellaneous Fees	-	-	-	-	-	-	-
	Register of Deeds Total	204,196.25	227,015.09	200,000.00	252,472.72	200,000.00	200,000.00	200,000.00
	COUNTY SHERIFF							
395-01	Service Fees	16,732.60	17,217.40	15,000.00	18,570.00	15,000.00	15,000.00	15,000.00
395-02	Mileage and Costs Refund	23,854.42	26,149.96	20,000.00	26,397.91	20,000.00	20,000.00	20,000.00
395-03	Law Enforcement Services	-	-	-	-	-	-	-
395-05	Reimbursement - County/ City Prisoners	1,135,470.80	1,143,331.03	1,000,000.00	1,048,148.34	1,000,000.00	1,000,000.00	1,000,000.00
395-07	Reimbursement - Federal	1,113,398.09	1,062,803.70	500,000.00	1,075,037.19	500,000.00	500,000.00	500,000.00
395-09	Reimbursement - (Dodge Co Corr. Facility - Interlocal)	7,380.58	20,500.53	5,000.00	10,092.59	5,000.00	5,000.00	5,000.00
395-10	Motor Vehicle Inspection Fees	15,550.00	17,720.00	14,000.00	18,560.00	14,000.00	14,000.00	14,000.00
395-13	Handgun Application Fee	2,275.00	1,910.00	2,000.00	2,055.00	2,000.00	2,000.00	2,000.00

100 General Fund Revenues - Adopted 9.22.26								
		Actual	Actual	Budgeted	Actual	Official's	Board	
		Revenue	Revenue	Revenue	Revenue	Request	Proposed	Adopted
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
		<1>	<2>	<3>	<4>	<5>	<6>	<7>
395-14	Finger Print Charge	303.00	900.00	-	800.00	-	-	-
395-15	Miscellaneous Revenue	154.59	411.00	1,000.00	727.00	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	-	-	-	-	-	-	-
395-22	Inmate Reimbursement of Medical	-	-	-	-	-	-	-
	County Sheriff Total	2,315,119.08	2,290,943.62	1,557,000.00	2,200,388.03	1,557,000.00	1,557,000.00	1,557,000.00
	COUNTY ATTORNEY							
396-01	Co. Atty. (check collection)	100.00	70.00	500.00	150.00	500.00	500.00	500.00
396-04	Misc Costs Refunds	-	-	-	-	-	-	-
396-05	Attorney Fees Tax Foreclosures	-	-	-	-	-	-	-
	County Attorney Total	100.00	70.00	500.00	150.00	500.00	500.00	500.00
	OTHER FEES AND MISC REVENUE							
406-01	Vending Machines	-	-	-	-	-	-	-
410-01	Surveyor Services	-	18.00	-	-	-	-	-
450-02	Photo Copies	24.12	7.25	100.00	53.00	100.00	100.00	100.00
450-03	Postage	-	79.35	125.00	42.59	125.00	125.00	125.00
450-04	Telephone/Communications Reim (Jail Inmates)	23,499.40	26,783.40	17,000.00	16,736.73	17,000.00	17,000.00	17,000.00
450-44	Telephone/Communication/Reim	-	-	-	-	-	-	-
470-01	Overload Fines 25%	-	137.50	1,000.00	-	1,000.00	1,000.00	1,000.00
473-03	Witness fees reimbursed	-	-	-	80.00	-	-	-
474-03	District Judge-cost reimbursements	41,589.21	-	-	-	-	-	-
480-01	Weed Spraying	-	-	-	-	-	-	-
510-01	Interest On Investments	1,108,691.65	1,101,395.15	250,000.00	1,028,952.60	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	-	-	-	3,558.25	-	-	-
531-01	Restitution and Settlements	38,455.64	24,286.02	-	18,716.46	-	-	-
531-02	Insurance Settlements	-	8,799.00	-	-	-	-	-
531-03	Insurance Dividend Refund	26,436.00	25,675.55	-	25,481.00	-	-	-
531-07	Insurance Premiums	-	-	-	187.00	-	-	-
532-01	Refund Prior Year Expenditure	-	-	-	-	-	-	-
532-03	Refunds - Misc.	75.00	-	-	2,801.57	-	-	-
532-06	Revenue Adjustment	-	(75.04)	-	69.75	-	-	-
532-08	Joint Public Budget Hearing Reimb-LB644	-	-	5,000.00	-	5,000.00	5,000.00	5,000.00
533-01	One Time Revenue	-	-	-	-	-	-	-
534-01	Contributions and Donations	-	-	-	-	-	-	-
540-01	Miscellaneous Revenue	88,956.79	72,800.54	100,000.58	77,877.67	100,000.58	100,000.58	100,000.58
540-02	Miscellaneous Revenue - Restitutions	-	-	-	-	-	-	-
	Other Fees and Misc Revenue Total	1,327,727.81	1,259,906.72	373,225.58	1,174,556.62	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 - 9.22.26

	FUNCTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	OFFICIAL'S Request	Board Proposed	Adopted
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
601	County Board	202,178.30	209,103.11	217,604.10	215,330.80	224,485.11	224,485.11	224,485.11
602	County Clerk	214,959.60	221,255.07	240,719.20	239,598.47	247,472.47	247,472.47	247,472.47
603	County Treasurer	351,344.95	372,964.46	416,439.71	381,836.88	434,066.55	434,066.55	434,066.55
605	Assessor/Register of Deeds	449,712.77	474,712.96	521,391.11	501,394.95	541,104.00	541,104.00	541,104.00
607	Election Commissioner	148,488.45	151,156.01	205,280.60	160,443.26	195,390.71	195,390.71	195,390.71
608	Planning & Zoning Adm	102,829.31	102,798.78	129,738.60	128,293.23	133,627.00	133,627.00	133,627.00
611	Administrative	145,020.73	175,439.40	165,420.00	198,080.26	173,590.00	173,590.00	173,590.00
612	Personnel	-	-	-	-	94,650.00	94,650.00	94,650.00
613	Unemployment Compensation	2,868.08	11,801.06	20,000.00	15,882.95	20,000.00	20,000.00	20,000.00
617	Board of Equalization	4,184.98	7,434.27	12,100.00	6,213.49	12,200.00	12,200.00	12,200.00
621	Clerk of District Court	136,183.26	140,650.46	147,745.88	146,908.43	155,766.04	155,766.04	155,766.04
624	District Court Judge	67,456.41	69,254.67	74,829.00	69,944.98	60,994.71	76,895.37	76,895.37
625	Public Defender	283,476.01	263,250.89	304,342.00	291,613.54	321,500.00	344,000.00	344,000.00
631	IV-D Child Support Srvc - Dist. Crt.	4,595.42	4,357.52	6,150.00	4,536.61	6,200.00	6,200.00	6,200.00
636	Economic Development	-	-	-	-	134,800.00	134,800.00	134,800.00
645	Extension Office	119,778.20	117,531.32	128,137.60	104,280.47	115,085.50	115,085.50	115,085.50
651	County Sheriff	2,509,063.40	2,331,961.74	2,851,700.00	2,628,412.71	3,394,552.67	2,863,699.00	2,863,699.00
652	County Attorney	480,887.88	545,773.59	584,212.02	563,424.81	696,187.61	671,687.61	671,687.61
662	IV-D Child Support Srvc - Co. Atty.	104,493.73	111,101.53	125,480.00	118,819.94	124,474.40	124,474.40	124,474.40
665	County Sheriff Grant	9,987.24	12,186.75	67,880.00	7,492.39	65,000.00	65,000.00	65,000.00
671	County Jail	3,050,965.12	3,424,118.61	3,716,556.00	3,436,279.47	3,914,741.00	3,664,292.00	3,664,292.00
693	Emergency Mngt (starting in 2026)	-	-	-	-	102,950.00	105,200.00	105,200.00
699	Building Security	199,069.42	258,340.24	256,554.02	187,852.21	324,836.54	259,054.02	259,054.02
702	County Surveyor	124,863.32	128,215.23	133,280.10	133,269.44	140,610.90	140,610.90	140,610.90
801	Medical Relief	10,594.00	8,847.00	38,500.00	6,060.25	38,500.00	38,500.00	38,500.00
803	Veterans Service	54,533.22	56,168.60	65,100.00	64,970.57	65,100.00	70,100.00	70,100.00
822	Institutions	3,193.88	5,540.63	36,500.00	7,034.58	36,500.00	36,500.00	36,500.00
970	Miscellaneous-General Operations	5,123,121.96	5,616,842.54	9,337,004.03	5,917,942.15	8,401,645.30	9,224,876.69	9,224,876.69
	Interfund Transfers to other funds:							
	940 Public Safety Radio System Project Fund	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	1,259,200.10	2,450,000.00	2,450,000.00	2,450,000.00	1,295,023.68	1,295,023.68	1,295,023.68
	2. Road - allocation not transferred for 2017-2018	-	-	-	-	-	-	-
	3. Building & Grounds	200,000.00	275,000.00	275,000.00	275,000.00	275,000.00	275,000.00	275,000.00
	4. Noxious Weed	74,813.00	81,553.60	83,592.20	83,592.20	90,491.81	90,491.81	90,491.81
	2200 County Transportation	49,250.00	59,250.00	-	-	27,770.72	27,770.72	27,770.72
	2355 Diversion Program	110,562.19	110,000.00	105,798.09	105,798.09	159,000.00	159,000.00	159,000.00
	2915 Emergence Mngt (prior to 2026)	35,234.67	35,000.00	93,516.00	134,950.96	-	-	-
	4050 County Building	50,000.00	250,000.00	473,000.00	473,000.00	2,899,838.88	2,899,838.88	2,899,838.88
	Total Interfund Transfers	2,787,559.96	4,760,803.60	4,980,906.29	5,022,341.25	4,747,125.09	4,747,125.09	4,747,125.09
	Total Miscellaneous Budget	7,910,681.92	10,377,646.14	14,317,910.32	10,940,283.40	13,148,770.39	13,972,001.78	13,972,001.78
	TOTAL	16,691,409.60	19,581,610.04	24,783,570.26	20,558,258.09	24,923,155.60	24,920,452.46	24,920,452.46
	Cash Reserve (cash flow)			2,500,000.00		2,500,000.00	2,500,000.00	2,500,000.00
	Fund Total	16,691,409.60	19,581,610.04	27,283,570.26	20,558,258.09	27,423,155.60	27,420,452.46	27,420,452.46

No assurance is provided on these financial statements.

100 General Fund - County Board Expenditures

[illegible]

No assurance is provided on these financial statements.

100 General Fund - County Clerk Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
602-00	County Clerk							
	Personal Services							
1-0100	Official's Salary	73,587.42	75,795.05	78,069.00	78,068.51	84,111.00	84,111.00	84,111.00
1-0201	Chief Deputy's Salary	-	-	-	-	-	-	-
1-0301	Administrative Assistant	68,777.05	70,930.84	73,569.60	70,542.06	73,723.93	73,723.93	73,723.93
1-0305	Clerical Salary	68,387.01	67,831.54	86,205.60	84,224.70	87,012.54	87,012.54	87,012.54
1-0500	Comp/Overtime Pay	2,175.33	4,565.88	-	4,500.33	-	-	-
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.I.)	-	-	-	-	-	-	-
1-1400	Misc Personal Services	-	-	-	-	-	-	-
	Personal Services Total	212,926.81	219,123.31	237,844.20	237,335.60	244,847.47	244,847.47	244,847.47
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-1210	Office Equipment Repair	-	-	100.00	-	100.00	100.00	100.00
2-1704	Mileage	250.71	266.00	200.00	188.23	200.00	200.00	200.00
2-1751	Dues, Sub, Reg & Etc	395.00	515.59	525.00	714.59	525.00	525.00	525.00
2-1760	Convention Exp-Lodging & Meals	400.41	654.75	700.00	420.62	700.00	700.00	700.00
2-9900	Miscellaneous	-	-	100.00	12.00	100.00	100.00	100.00
	Operating Expenses Total	1,046.12	1,436.34	1,625.00	1,335.44	1,625.00	1,625.00	1,625.00
	Supplies and Materials							
3-0101	Office Supplies	986.67	695.42	750.00	927.43	1,000.00	1,000.00	1,000.00
	Supplies and Materials Total	986.67	695.42	750.00	927.43	1,000.00	1,000.00	1,000.00
	Capital Outlay							
5-0500	Office Equipment	-	-	500.00	-	-	-	-
5-1309	Data Processing Software	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	500.00	-	-	-	-
	Transfers							
7-0200	Transfer of funds from General Misc.	-	-	-	-	-	-	-
	Transfer Expenditures	-	-	-	-	-	-	-
	Total Expenditures	214,959.60	221,255.07	240,719.20	239,598.47	247,472.47	247,472.47	247,472.47

100 General Fund - County Treasurer Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
603-00	County Treasurer							
	Personal Services							
1-0100	Official's Salary	73,587.42	75,795.05	78,068.51	78,068.51	84,111.04	84,111.04	84,111.04
1-0201	Chief Deputy's Salary	57,820.35	59,742.35	61,900.80	61,550.92	65,521.00	65,521.00	65,521.00
1-0305	Clerical Salary	210,044.14	228,662.45	265,470.40	234,848.19	273,434.51	273,434.51	273,434.51
1-0405	Clerical P/T Salary	-	-	-	-	-	-	-
1-0500	Comp/ Overtime Pay	953.38	865.69	-	762.95	-	-	-
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.)	-	-	-	-	-	-	-
	Personal Services Total	342,405.29	365,065.54	405,439.71	375,230.57	423,066.55	423,066.55	423,066.55
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-1210	Office Equipment Repair	-	-	-	-	-	-	-
2-1704	Mileage	520.51	620.91	1,500.00	906.78	1,500.00	1,500.00	1,500.00
2-1710	Obsolete	-	-	-	-	-	-	-
2-1751	Dues, Subs, Reg & Training	1,094.03	1,570.03	2,000.00	1,294.96	2,000.00	2,000.00	2,000.00
2-1760	Convention Exp-Lodging & Meals	680.85	791.85	1,000.00	614.75	1,000.00	1,000.00	1,000.00
2-9900	Miscellaneous	1,374.80	-	1,500.00	-	1,500.00	1,500.00	1,500.00
	Operating Expenses Total	3,670.19	2,982.79	6,000.00	2,816.49	6,000.00	6,000.00	6,000.00
	Supplies and Materials							
3-0101	Office Supplies	5,269.47	4,916.13	5,000.00	3,789.82	5,000.00	5,000.00	5,000.00
	Supplies and Materials Total	5,269.47	4,916.13	5,000.00	3,789.82	5,000.00	5,000.00	5,000.00
	Capital Outlay							
5-0500	Office Equipment	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	-	-	-	-	-
	Transfers							
7-0200	Transfer of funds from General Misc.	-	-	-	-	-	-	-
	Transfer Total	-	-	-	-	-	-	-
	Total Expenditures	351,344.95	372,964.46	416,439.71	381,836.88	434,066.55	434,066.55	434,066.55

No assurance is provided on these financial statements.

100 General Fund - County Assessor/Register of Deeds Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
605-00	County Assessor/Register of Deeds							
	Personal Services							
1-0100	Official's Salary	73,587.42	75,795.05	78,068.51	78,068.51	87,361.00	87,361.00	87,361.00
1-0201	Chief Deputy's Salary	58,236.09	60,024.02	61,901.00	61,697.76	65,521.00	65,521.00	65,521.00
1-0305	Assessment/Clerical Clerks	203,333.19	185,544.88	181,708.80	173,547.52	186,181.00	186,181.00	186,181.00
1-0310	Lead Appraiser	-	-	51,272.00	60,671.07	62,057.00	62,057.00	62,057.00
1-0312	Assistant Appraiser	108,083.55	137,835.17	116,188.80	111,934.21	112,684.00	112,684.00	112,684.00
1-0405	Clerical P/T Salary	-	-	-	-	-	-	-
1-0500	Comp/Overtime Pay	357.40	52.38	-	-	-	-	-
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	443,597.65	459,251.50	489,139.11	485,919.07	513,804.00	513,804.00	513,804.00
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-1210	Office Equipment Repair	-	-	-	-	-	-	-
2-1610	Car Repair	326.37	-	3,000.00	-	3,000.00	3,000.00	3,000.00
2-1704	Mileage	805.75	1,236.36	1,500.00	841.55	1,500.00	1,500.00	1,500.00
2-1751	Dues, Subs, Reg & Training	1,380.59	2,939.59	7,152.00	9,122.76	7,500.00	7,500.00	7,500.00
2-1760	Convention Exp-Lodging & Meals	1,609.35	2,313.35	10,300.00	3,203.15	5,000.00	5,000.00	5,000.00
2-1811	Car Wash Service	30.00	-	50.00	-	50.00	50.00	50.00
2-2500	Contractual Services (Stanard Apprasal)	-	-	-	-	-	-	-
2-2511	Contractual Services (GIS)	-	-	-	-	-	-	-
2-9900	Miscellaneous	-	-	-	-	-	-	-
2-9901	Miscellaneous (Establishment of Petty Cash)	-	-	-	-	-	-	-
	Operating Expenses Total	4,152.06	6,489.30	22,002.00	13,167.46	17,050.00	17,050.00	17,050.00
	Supplies and Materials							
3-0101	Office Supplies	504.17	5,795.51	5,800.00	969.18	5,800.00	5,800.00	5,800.00
3-0209	Fuel - Autos	1,294.67	1,933.84	2,500.00	992.85	2,500.00	2,500.00	2,500.00
3-0210	Grease & Oil	-	212.75	450.00	-	450.00	450.00	450.00
3-0211	Tires & Tire Repair	164.22	1,030.06	1,500.00	346.39	1,500.00	1,500.00	1,500.00
	Supplies and Materials Total	1,963.06	8,972.16	10,250.00	2,308.42	10,250.00	10,250.00	10,250.00
	Capital Outlay							
5-0301	Cars	-	-	-	-	-	-	-
5-0500	Office Equipment	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	-	-	-	-	-

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100 General Fund - Election Commissioner Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
607-00	Election Commissioner							
	Personal Services							
1-0100	Official's Salary	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
1-0305	Clerical Salary	70,793.85	72,461.69	86,205.60	84,452.64	87,390.71	87,390.71	87,390.71
1-0400	Part-time Help	-	-	-	-	-	-	-
1-0409	Election P/T Salary	17,563.95	19,500.00	20,000.00	20,062.50	25,000.00	25,000.00	25,000.00
1-0500	Comp/Overtime Pay	326.81	2,925.28	-	4,784.26	-	-	-
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	95,184.61	101,386.97	112,705.60	115,799.40	118,890.71	118,890.71	118,890.71
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-1012	Printing and Publishing	27,181.05	17,275.28	30,000.00	19,764.35	30,000.00	30,000.00	30,000.00
2-1704	Mileage	1,647.02	1,782.09	1,800.00	2,311.75	1,800.00	1,800.00	1,800.00
2-1709	Administrative Mileage	207.64	-	-	-	-	-	-
2-1750	Poll Workers Training	2,256.00	1,857.00	3,000.00	3,382.50	3,000.00	3,000.00	3,000.00
2-1751	Dues, Subs, Regs, Training	583.59	515.59	525.00	470.00	525.00	525.00	525.00
2-1760	Convention Exp - Lodging & Meals	1,566.35	740.08	1,000.00	1,762.46	1,000.00	1,000.00	1,000.00
2-2502	Professional Election programming	-	-	-	-	-	-	-
2-3300	Special Election costs	-	-	-	2,587.15	3,000.00	3,000.00	3,000.00
2-9900	Miscellaneous	171.28	-	1,500.00	115.40	1,500.00	1,500.00	1,500.00
	Operating Expenses Total	33,612.93	22,170.04	37,825.00	30,393.61	40,825.00	40,825.00	40,825.00
	Supplies and Materials							
3-0101	Office Supplies/Election Supply	1,495.07	2,050.94	5,000.00	3,849.91	5,000.00	5,000.00	5,000.00
3-0113	Voting Supplies	-	103.90	1,000.00	1,479.91	1,000.00	1,000.00	1,000.00
3-0128	Computers Supplies & Repair	-	163.63	250.00	-	250.00	250.00	250.00
	Supplies and Materials Total	1,495.07	2,318.47	6,250.00	5,329.82	6,250.00	6,250.00	6,250.00
	Equipment Rental							
4-0500	Facilities Rent-Polling Places	565.00	715.00	1,000.00	675.00	1,425.00	1,425.00	1,425.00
	Equipment Rental Total	565.00	715.00	1,000.00	675.00	1,425.00	1,425.00	1,425.00
	Capital Outlay							
5-0315	Comp Equip & Programming	17,630.84	24,565.53	25,000.00	5,693.43	25,000.00	25,000.00	25,000.00
5-0500	Office Equipment	-	-	-	2,552.00	1,000.00	1,000.00	1,000.00
5-0502	Data Processing equipment	-	-	-	-	-	-	-
5-0900	Voting Equipment	-	-	22,500.00	-	2,000.00	2,000.00	2,000.00
	Capital Outlay Total	17,630.84	24,565.53	47,500.00	8,245.43	28,000.00	28,000.00	28,000.00

No assurance is provided on these financial statements.

	Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>

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100 General Fund - Planning & Zoning Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
608-00	Planning & Zoning Adm							
	Personal Services							
1-0100	Official's Salary	59,573.00	61,360.25	63,201.00	63,200.99	65,097.00	65,097.00	65,097.00
1-0305	Clerical salary	37,243.94	29,831.91	-	-	-	-	-
1-0342	Building Inspector	-	3,979.87	59,737.60	54,166.38	61,530.00	61,530.00	61,530.00
1-0500	Comp/Overtime Pay	361.76	241.76	-	502.32	-	-	-
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.)	-	-	-	-	-	-	-
	Personal Services Total	97,178.70	95,413.79	122,938.60	117,869.69	126,627.00	126,627.00	126,627.00
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-1012	Printing & Publishing	-	-	350.00	909.23	350.00	350.00	350.00
2-1610	Car Repair	-	1,170.51	300.00	3,360.70	300.00	300.00	300.00
2-1700	Trvl Exp-Appeals Board Members	316.05	-	300.00	281.24	300.00	300.00	300.00
2-1704	Mileage	-	1,866.28	2,000.00	2,234.45	2,200.00	2,200.00	2,200.00
2-1708	Travel Expense-Board Members	3,041.24	2,640.69	2,200.00	2,424.74	2,200.00	2,200.00	2,200.00
2-1751	Dues, Subs, Reg, & Training	1,030.52	1,122.45	400.00	-	400.00	400.00	400.00
2-1760	Convention/Workshop Exp	731.45	-	350.00	-	350.00	350.00	350.00
2-2515	Special fees - Grant	50.00	-	200.00	-	200.00	200.00	200.00
2-8000	Misc Refund (Zoning Permit Fees)	-	-	-	1,162.25	-	-	-
2-9900	Miscellaneous	-	-	-	-	-	-	-
	Operating Expenses Total	5,169.26	6,799.93	6,100.00	10,372.61	6,300.00	6,300.00	6,300.00
	Supplies and Materials							
3-0101	Office Supplies	481.35	585.06	700.00	50.93	700.00	700.00	700.00
	Supplies and Materials Total	481.35	585.06	700.00	50.93	700.00	700.00	700.00
	Capital Outlay							
5-1300	Special Fees	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	-	-	-	-	-

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100 General Fund - Administrative Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
611-00	Administrative Division							
	Personal Services							
1-0100	Official's Salary	-	-	-	-	-	-	-
1-0301	Administrative	93,125.00	99,432.22	105,520.00	105,520.00	109,740.00	109,740.00	109,740.00
1-0302	IT Administrative	50,769.24	51,124.62	56,650.00	56,434.36	62,400.00	62,400.00	62,400.00
1-0400	Part-time grant writer	-	24,230.80	-	34,999.90	-	-	-
1-0402	IT Administrative-part time	-	-	-	1,035.00	-	-	-
1-0804	Group Life	-	-	-	-	-	-	-
1-0901	Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000	Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
	Personal Services Total	143,894.24	174,787.64	162,170.00	197,989.26	172,140.00	172,140.00	172,140.00
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-1704	Mileage	327.42	-	500.00	-	500.00	500.00	500.00
2-1751	Dues, Subs, Reg, & Training	-	-	1,000.00	-	100.00	100.00	100.00
2-1760	Convention/Workshop Exp	-	-	250.00	-	250.00	250.00	250.00
2-2500	Contractual Services	-	-	-	-	-	-	-
2-9900	Miscellaneous	-	-	1,000.00	-	100.00	100.00	100.00
	Operating Expenses Total	327.42	-	2,750.00	-	950.00	950.00	950.00
	Supplies and Materials							
3-0101	Office Supplies	409.80	92.28	500.00	91.00	500.00	500.00	500.00
	Supplies and Materials Total	409.80	92.28	500.00	91.00	500.00	500.00	500.00
	Capital Outlay							
5-0502	Data Processing Equipment (Corrections)	389.27	559.48	-	-	-	-	-
	Capital Outlay Total	389.27	559.48	-	-	-	-	-
	Total Expenditures	145,020.73	175,439.40	165,420.00	198,080.26	173,590.00	173,590.00	173,590.00

100 General Fund - Personnel Department

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
612-00	Personnel Department							
	Personal Services							
1-0100	Official's Salary	-	-	-	-	75,000.00	75,000.00	75,000.00
1-0301	Administrative	-	-	-	-	-	-	-
1-0302	IT Administrative	-	-	-	-	-	-	-
1-0400	Part-time grant writer	-	-	-	-	-	-	-
1-0402	IT Administrative-part time	-	-	-	-	-	-	-
1-0804	Group Life	-	-	-	-	-	-	-
1-0901	Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000	Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
	Personal Services Total	-	-	-	-	75,000.00	75,000.00	75,000.00
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-1704	Mileage	-	-	-	-	400.00	400.00	400.00
2-1751	Dues, Subs, Reg, & Training	-	-	-	-	8,000.00	8,000.00	8,000.00
2-1760	Convention/Workshop Exp	-	-	-	-	1,000.00	1,000.00	1,000.00
2-2500	Contractual Services	-	-	-	-	-	-	-
2-9900	Miscellaneous	-	-	-	-	8,750.00	8,750.00	8,750.00
	Operating Expenses Total	-	-	-	-	18,150.00	18,150.00	18,150.00
	Supplies and Materials							
3-0101	Office Supplies	-	-	-	-	500.00	500.00	500.00
	Supplies and Materials Total	-	-	-	-	500.00	500.00	500.00
	Capital Outlay							
5-0505	Furniture	-	-	-	-	1,000.00	1,000.00	1,000.00
	Capital Outlay Total	-	-	-	-	1,000.00	1,000.00	1,000.00
	Total Expenditures	-	-	-	-	94,650.00	94,650.00	94,650.00

No assurance is provided on these financial statements.

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	100 General Fund - County Board Appraiser/Equalization Expenditures
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No assurance is provided on these financial statements.

100 General Fund - Clerk of District Court Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
621-00	Clerk of Dist. Court							
	Personal Services							
1-0100	Official's Salary	73,587.42	75,795.05	78,068.88	78,068.51	84,111.04	84,111.04	84,111.04
1-0201	Chief Deputy's Salary	61,937.47	63,996.99	67,477.00	67,477.00	69,455.00	69,455.00	69,455.00
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.)	-	-	-	-	-	-	-
	Personal Services Total	135,618.42	139,792.04	145,545.88	145,545.51	153,566.04	153,566.04	153,566.04
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-1702	Lodging	-	-	-	-	-	-	-
2-1704	Mileage	173.00	290.58	600.00	427.49	600.00	600.00	600.00
2-1751	Dues, Subs, Reg & Training	40.00	160.00	200.00	-	200.00	200.00	200.00
2-1760	Convention Exp-Lodging & Meals	-	249.90	400.00	394.52	400.00	400.00	400.00
2-9050	Misc Court Expense	-	-	-	-	-	-	-
2-9900	Miscellaneous	-	-	-	-	-	-	-
	Operating Expenses Total	213.00	700.48	1,200.00	822.01	1,200.00	1,200.00	1,200.00
	Supplies and Materials							
3-0101	Office Supplies	351.84	157.94	1,000.00	540.91	1,000.00	1,000.00	1,000.00
	Supplies and Materials Total	351.84	157.94	1,000.00	540.91	1,000.00	1,000.00	1,000.00
	Capital Outlay							
5-0500	Office Equipment	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	-	-	-	-	-
	Transfers							
7-0200	Transfer of funds from General Misc.	-	-	-	-	-	-	-
	Transfer Total	-	-	-	-	-	-	-
	Total Expenditures	136,183.26	140,650.46	147,745.88	146,908.43	155,766.04	155,766.04	155,766.04

No assurance is provided on these financial statements.

100 General Fund - District Court Judge Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
624-00	District Court Judge							
	Personal Services							
1-0313	Bailiff	64,925.00	66,873.00	68,879.00	68,879.00	51,844.71	70,945.37	70,945.37
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.)	-	-	-	-	-	-	-
	Personal Services Total	64,925.00	66,873.00	68,879.00	68,879.00	51,844.71	70,945.37	70,945.37
	Operating Expenses							
2-1210	Office Equip Repair	-	-	-	-	-	-	-
2-1704	Mileage	6.43	-	200.00	-	400.00	200.00	200.00
2-1710	Convention Exp-Lodging & Meals	616.09	-	3,000.00	-	6,000.00	3,000.00	3,000.00
2-1751	Dues, Subs, Reg, Etc	558.40	583.00	1,000.00	228.50	1,000.00	1,000.00	1,000.00
2-2500	Contractual Services	-	-	-	-	-	-	-
2-9900	Miscellaneous	-	-	-	-	-	-	-
	Operating Expenses Total	1,180.92	583.00	4,200.00	228.50	7,400.00	4,200.00	4,200.00
	Supplies and Materials							
3-0101	Office Supplies	1,100.49	1,775.68	1,500.00	804.53	1,500.00	1,500.00	1,500.00
	Supplies and Materials Total	1,100.49	1,775.68	1,500.00	804.53	1,500.00	1,500.00	1,500.00
	Capital Outlay							
5-0500	Office Equipment	250.00	22.99	250.00	32.95	250.00	250.00	250.00
5-0505	Office Furniture	-	-	-	-	-	-	-
	Capital Outlay Total	250.00	22.99	250.00	32.95	250.00	250.00	250.00
	Transfers							
7-0200	Transfer of funds from General Misc.	-	-	-	-	-	-	-
	Transfer Total	-	-	-	-	-	-	-
	Total Expenditures	67,456.41	69,254.67	74,829.00	69,944.98	60,994.71	76,895.37	76,895.37

100 General Fund - Public Defender Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
625-00	Public Defender							
	Personal Services							
1-0100	Official's Salary	96,000.06	101,001.71	111,588.00	109,327.62	115,000.00	115,000.00	115,000.00
1-0201	1st Assistant Public Defender	76,000.00	51,173.69	75,000.00	75,000.00	82,500.00	105,000.00	105,000.00
1-0305	Clerical Salary	98,016.78	97,100.64	101,504.00	96,416.37	107,600.00	107,600.00	107,600.00
1-0500	Comp/Overtime pay	2,187.60	2,212.93	1,500.00	1,588.77	1,900.00	1,900.00	1,900.00
1-0803	Insurance Premiums - County Share	-	-	-	-	-	-	-
1-0804	Group Life	-	-	-	-	-	-	-
1-0901	Regular (County Share) Ret	-	-	-	-	-	-	-
1-1300	Other personnel services-moving expense	2,000.00	-	-	-	-	-	-
1-1000	Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
	Personal Services Total	274,204.44	251,488.97	289,592.00	282,332.76	307,000.00	329,500.00	329,500.00
	Operating Expenses							
2-0501	Utilities	-	-	-	-	-	-	-
2-0505	Garbage Service	-	-	-	-	-	-	-
2-1016	Microfilming/Photostat	-	-	-	-	-	-	-
2-1210	Office Equipment Repair	-	-	-	-	-	-	-
2-1704	Mileage	1,081.31	729.88	1,200.00	278.70	1,000.00	1,000.00	1,000.00
2-1751	Dues, Subs, Reg, Etc.	1,688.00	2,911.00	2,200.00	3,116.00	2,500.00	2,500.00	2,500.00
2-1760	Convention/Workshop Exp	-	68.64	800.00	69.16	500.00	500.00	500.00
2-1801	Obsolete	568.00	-	-	-	-	-	-
2-2408	Discovery costs	-	-	-	269.35	250.00	250.00	250.00
2-2409	Deposition	697.36	1,588.81	2,000.00	-	1,500.00	1,500.00	1,500.00
2-2410	Interpreter	947.24	2,072.03	3,000.00	33.54	2,000.00	2,000.00	2,000.00
2-2418	Sheriff's fees	-	26.80	50.00	-	50.00	50.00	50.00
2-2420	Transcripts	-	-	-	-	200.00	200.00	200.00
2-9900	Miscellaneous	2,289.73	1,781.00	3,000.00	3,928.50	4,000.00	4,000.00	4,000.00
	Operating Expenses Total	7,271.64	9,178.16	12,250.00	7,695.25	12,000.00	12,000.00	12,000.00
	Supplies and Materials							
3-0101	Office Supplies	-	2,583.76	2,500.00	1,585.53	2,500.00	2,500.00	2,500.00
3-0118	Stationery/Envelopes	-	-	-	-	-	-	-
	Supplies and Materials Total	-	2,583.76	2,500.00	1,585.53	2,500.00	2,500.00	2,500.00
	Capital Outlay							
5-0500	Office Equipment	-	-	-	-	-	-	-
5-0505	Office Furniture	1,999.93	-	-	-	-	-	-
	Capital Outlay Total	1,999.93	-	-	-	-	-	-
	Transfers							
7-0200	Transfer of funds from General Misc.	-	-	-	-	-	-	-
	Transfer Total	-	-	-	-	-	-	-
	Total Expenditures	283,476.01	263,250.89	304,342.00	291,613.54	321,500.00	344,000.00	344,000.00

No assurance is provided on these financial statements.

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

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
631-00	IV-D Cases Clerk of Dist Crt							
	Personal Services							
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	-	-	-	-	-	-	-
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-1210	Office Equipment Repair	-	-	-	-	-	-	-
2-1704	Mileage	204.36	562.80	500.00	439.35	500.00	500.00	500.00
2-1751	Dues, Subs, Reg, Etc	315.00	165.00	300.00	365.00	350.00	350.00	350.00
2-1760	Convention Exp-Lodging & Meals	239.90	98.50	400.00	300.00	400.00	400.00	400.00
2-9900	Miscellaneous	-	-	250.00	-	250.00	250.00	250.00
	Operating Expenses Total	759.26	826.30	1,450.00	1,104.35	1,500.00	1,500.00	1,500.00
	Supplies and Materials							
3-0101	Office Supplies	1,888.08	1,583.14	2,000.00	1,484.18	2,000.00	2,000.00	2,000.00
	Supplies and Materials Total	1,888.08	1,583.14	2,000.00	1,484.18	2,000.00	2,000.00	2,000.00
	Equipment Rental							
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
	Capital Outlay							
5-0500	Office Equipment	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	-	-	-	-	-
	Total Expenditures	4,595.42	4,357.52	6,150.00	4,536.61	6,200.00	6,200.00	6,200.00

100 General Fund - Economic Development Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
636-00	Ecomonic Development							
	Personal Services							
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	-	-	-	-	-	-	-
	Operating Expenses							
2-1704	Mileage	-	-	-	-	4,000.00	4,000.00	4,000.00
2-1751	Dues, Subs, Reg, Etc	-	-	-	-	500.00	500.00	500.00
2-4300	Eco Development - Contractual Svc					25,000.00	25,000.00	25,000.00
2-4301	Eco Dev - Business & Community Outreach					4,000.00	4,000.00	4,000.00
Feb-02	Eco Dev - Grants	-	-	-	-	100,000.00	100,000.00	100,000.00
2-9900	Miscellaneous	-	-	-	-	1,000.00	1,000.00	1,000.00
	Operating Expenses Total	-	-	-	-	134,500.00	134,500.00	134,500.00
	Supplies and Materials							
3-0101	Office Supplies	-	-	-	-	300.00	300.00	300.00
	Supplies and Materials Total	-	-	-	-	300.00	300.00	300.00
	Equipment Rental							
4-0200	Office Equipment Rental	-	-	-	-	-	-	-
	Equipment Rental Total	-	-	-	-	-	-	-
	Capital Outlay							
5-0500	Office Equipment	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	-	-	-	-	-
	Total Expenditures	-	-	-	-	134,800.00	134,800.00	134,800.00

100 General Fund - Extension Office Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
645-00	Extension Office							
	Personal Services							
1-0301	Administrative Salary	38,091.60	40,399.55	44,137.60	42,056.65	45,468.80	45,468.80	45,468.80
1-0305	Clerical Salary	-	-	-	-	-	-	-
1-0405	Clerical P/T Salary	-	-	-	-	-	-	-
1-0500	Comp/Overtime Pay	1,017.45	1,442.00	1,750.00	1,180.39	1,750.00	1,750.00	1,750.00
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	39,109.05	41,841.55	45,887.60	43,237.04	47,218.80	47,218.80	47,218.80
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-1012	Printing & Publishing	1,263.94	1,578.31	2,000.00	1,232.02	2,000.00	2,000.00	2,000.00
2-1210	Office Equipment Repair	186.00	-	-	-	-	-	-
2-1700	Travel Expenses	443.50	717.20	1,500.00	637.82	1,500.00	1,500.00	1,500.00
2-1705	Vehicle Rental	4,074.88	4,343.54	5,500.00	4,554.32	5,500.00	5,500.00	5,500.00
2-1751	Dues, Subs, Reg & Training	1,380.70	1,438.55	1,750.00	1,255.00	2,000.00	2,000.00	2,000.00
2-2500	Contractual Services	67,357.56	61,388.95	68,000.00	46,601.95	52,866.70	52,866.70	52,866.70
	Operating Expenses Total	74,706.58	69,466.55	78,750.00	54,281.11	63,866.70	63,866.70	63,866.70
	Supplies and Materials							
3-0101	Office Supplies	5,962.57	6,223.22	3,500.00	6,762.32	4,000.00	4,000.00	4,000.00
	Supplies and Materials Total	5,962.57	6,223.22	3,500.00	6,762.32	4,000.00	4,000.00	4,000.00
	Equipment Rental							
4-0201	Data Processing Equipment Lease	-	-	-	-	-	-	-
	Equipment Rental Total	-	-	-	-	-	-	-
	Capital Outlay							
5-0500	Office Equipment	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	-	-	-	-	-
	Transfers							
7-0200	Transfer of funds from General Misc.	-	-	-	-	-	-	-
	Transfer Total	-	-	-	-	-	-	-
	Total Expenditures	119,778.20	117,531.32	128,137.60	104,280.47	115,085.50	115,085.50	115,085.50

100 General Fund - County Sheriff Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
651-00	County Sheriff							
	Personal Services							
1-0100	Official's Salary	85,237.43	87,794.47	90,428.70	90,428.60	106,214.35	106,214.35	106,214.35
1-0201	Chief Deputy's Salary	101,410.65	121,920.02	106,454.40	121,710.29	106,454.40	106,454.40	106,454.40
1-0202	Other Deputies' Salary	710,340.81	672,057.22	745,744.50	800,715.69	1,033,883.76	833,883.76	833,883.76
1-0203	Part-Time Deputies Salary	17,691.01	8,523.06	-	-	10,000.00	10,000.00	10,000.00
1-0301	Adm. Salary - Office Manager	47,772.42	66,438.40	69,888.00	69,610.60	73,382.40	73,382.40	73,382.40
1-0305	Clerical Salary	98,103.90	118,982.28	171,870.40	170,714.74	178,694.88	178,694.88	178,694.88
1-0320	Technician Salary	-	-	-	-	65,000.00	65,000.00	65,000.00
1-0341	Shift Supervisor	156,211.37	265,602.41	267,345.00	284,478.13	367,545.36	307,545.36	307,545.36
1-0342	Dispatcher Salary-full time	438,775.78	558,196.28	662,272.00	585,493.78	688,112.88	588,112.88	588,112.88
1-0343	Investigative Salary	82,569.02	86,192.80	177,845.00	88,612.19	183,914.64	102,060.97	102,060.97
1-0405	Clerical P/T Salary	21,635.24	-	-	-	-	-	-
1-0416	Investigative P/T Salary	45,675.24	46,454.38	53,352.00	44,961.35	52,000.00	52,000.00	52,000.00
1-0418	Dispatcher P/T Salary	1,658.77	-	-	-	-	-	-
1-0430	Obsolete	-	-	-	-	-	-	-
1-0500	Comp/Overtime Pay	93,806.28	71,957.73	120,000.00	99,041.53	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	25,622.46	27,497.64	34,800.00	27,817.71	38,600.00	28,600.00	28,600.00
1-1300	Other Personnell Services Incentive Pay	16,500.00	12,000.00	50,000.00	7,500.00	50,000.00	15,000.00	15,000.00
	Personal Services Total	1,943,010.38	2,143,616.69	2,550,000.00	2,391,084.61	3,073,802.67	2,586,949.00	2,586,949.00
	Operating Expenses							
2-0100	Postage	385.06	-	500.00	-	500.00	500.00	500.00
2-0201	Teletype Services	13,168.68	14,048.88	14,250.00	12,671.89	14,500.00	14,500.00	14,500.00
2-1011	Form Printing	-	642.97	1,200.00	1,793.06	2,000.00	2,000.00	2,000.00
2-1210	Office Equipment Repair	17.34	-	500.00	-	500.00	500.00	500.00
2-1550	Radio Repair	377.95	891.74	2,500.00	-	2,500.00	2,500.00	2,500.00
2-1610	Car Repair	36,166.22	28,106.98	35,000.00	36,847.25	40,000.00	40,000.00	40,000.00
2-1701	Meals - Transfer of Prisoners	-	-	100.00	-	100.00	100.00	100.00
2-1702	Travel Expense - Lodging	4,609.33	1,773.96	2,000.00	3,360.87	5,000.00	5,000.00	5,000.00
2-1704	Mileage	-	-	2,000.00	750.40	2,000.00	2,000.00	2,000.00
2-1751	Dues,Subs, Registration, Training, Fees	17,112.93	20,368.62	20,000.00	17,732.35	25,000.00	20,000.00	20,000.00
2-1760	Conv & Mtg Exp-Lodging & Meals	3,952.12	7,202.20	10,000.00	10,784.86	12,500.00	10,000.00	10,000.00
2-1766	Sheriff - Continuing Education Costs	1,480.00	2,488.00	4,000.00	1,814.40	4,000.00	4,000.00	4,000.00
2-1806	Public Safety	-	1,615.26	1,000.00	-	1,000.00	1,000.00	1,000.00
2-1809	Uniform Expense	2,645.40	4,145.06	5,000.00	7,643.11	5,000.00	5,000.00	5,000.00
2-1811	Car Wash - Service	18.00	26.75	250.00	26.98	250.00	250.00	250.00

100 General Fund - County Sheriff Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
651-00	County Sheriff (continued)							
	Operating Expenses (cont)							
2-1850	K-9 Costs	5,763.82	5,330.65	7,000.00	4,239.90	6,000.00	6,000.00	6,000.00
2-1851	DARE	-	1,114.52	1,500.00	-	1,500.00	1,500.00	1,500.00
2-2501	Special Fees	702.65	549.00	650.00	511.84	650.00	650.00	650.00
2-2901	Law Enforcement Costs - Sheriff	50,786.46	8,240.93	85,000.00	46,419.60	85,000.00	50,000.00	50,000.00
2-9900	Miscellaneous	12,807.99	26,684.27	30,000.00	26,824.59	30,000.00	30,000.00	30,000.00
	Operating Expenses Total	149,993.95	123,229.79	222,450.00	171,421.10	238,000.00	195,500.00	195,500.00
	Supplies and Materials							
3-0101	Office Supplies	9,495.94	8,265.74	9,000.00	2,773.86	9,000.00	9,000.00	9,000.00
3-0112	Law Enforcement Supplies	118,061.02	29,624.22	30,000.00	36,776.52	30,000.00	30,000.00	30,000.00
3-0120	Program Supplies	-	140.00	500.00	-	500.00	500.00	500.00
3-0122	Supplies - First Aid	1,739.52	-	1,000.00	-	1,000.00	1,000.00	1,000.00
3-0209	Fuel - Auto	67,670.82	(3,753.76)	-	-	-	-	-
3-0210	Grease & Oil	4,482.45	5,858.78	8,500.00	5,875.33	8,500.00	8,500.00	8,500.00
3-0211	Tires & Tire Repair	9,587.41	9,486.81	10,000.00	9,602.78	12,000.00	12,000.00	12,000.00
	Supplies and Materials Total	211,037.16	49,621.79	59,000.00	55,028.49	61,000.00	61,000.00	61,000.00
	Equipment Rental							
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
	Equipment Rental Total	-	-	750.00	-	750.00	750.00	750.00
	Capital Outlay							
5-0301	Cars	-	-	-	-	-	-	-
5-0303	Safety Equipment	704.70	9,578.65	8,500.00	3,360.64	8,500.00	8,500.00	8,500.00
5-0311	Radio Equipment	156,562.92	-	-	440.00	-	-	-
5-0500	Office Equipment	-	-	500.00	299.17	500.00	500.00	500.00
5-0505	Office Furniture	2,385.77	1,359.82	2,000.00	4,312.00	4,000.00	2,000.00	2,000.00
5-1100	Law Equipment	45,368.52	4,555.00	8,500.00	2,466.70	8,000.00	8,500.00	8,500.00
5-1309	Data Processing Software	-	-	-	-	-	-	-
	Capital Outlay Total	205,021.91	15,493.47	19,500.00	10,878.51	21,000.00	19,500.00	19,500.00
	Transfers							
7-0200	Transfer of funds from General Misc. 970-2-9900	-	-	-	-	-	-	-
	Transfer Expenditures	-	-	-	-	-	-	-
	Total Expenditures	2,509,063.40	2,331,961.74	2,851,700.00	2,628,412.71	3,394,552.67	2,863,699.00	2,863,699.00

100 General Fund - County Attorney Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
652-00	County Attorney							
	Personal Services							
1-0100	Official's Salary	105,922.54	109,204.05	112,480.50	112,480.43	121,100.00	121,100.00	121,100.00
1-0201	Chief Deputy's Salary	99,224.05	102,903.04	111,588.00	111,510.44	114,759.05	114,759.05	114,759.05
1-0202	Other Deputies' Salary	102,731.00	105,797.00	112,108.00	115,169.00	118,624.07	118,624.07	118,624.07
1-0203	Part-time Deputy Salary	37,498.50	88,000.00	90,640.00	90,640.00	114,759.05	114,759.05	114,759.05
1-0317	Obsolete	-	-	-	(9,725.44)	-	-	-
1-0332	Legal Assistant	60,004.80	61,833.60	65,499.20	69,078.24	69,000.00	69,000.00	69,000.00
1-0343	Investigative	44,347.68	45,689.28	47,411.52	31,912.66	50,088.41	32,088.41	32,088.41
1-0405	Clerical P/T Salary	20,411.65	23,212.94	22,484.80	26,697.04	25,475.28	25,475.28	25,475.28
1-0417	Part Time Investigator	-	-	-	-	-	-	-
1-0432	Legal Assitant / Para Legal	-	-	-	-	56,881.75	56,881.75	56,881.75
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	470,140.22	536,639.91	562,212.02	547,762.37	670,687.61	652,687.61	652,687.61
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-1210	Office Equipment Repair	-	-	-	-	-	-	-
2-1704	Mileage	3,357.18	4,072.04	4,000.00	3,291.97	5,000.00	3,500.00	3,500.00
2-1751	Dues, Subs, Reg, & Training	4,186.27	698.00	6,500.00	6,349.24	6,500.00	6,500.00	6,500.00
2-1760	Convention Exp-Lodging & Meals	2,359.00	1,830.55	3,500.00	3,106.78	5,000.00	3,500.00	3,500.00
2-2610	County Attorney - Cnty/Dist. Court Expense	-	-	-	-	-	-	-
2-9900	Miscellaneous	-	-	5,000.00	-	5,000.00	1,500.00	1,500.00
2-9901	Miscellaneous - Crime Stoppers	-	-	-	-	-	-	-
	Operating Expenses Total	9,902.45	6,600.59	19,000.00	12,747.99	21,500.00	15,000.00	15,000.00
	Supplies and Materials							
3-0101	Office Supplies	845.21	2,533.09	3,000.00	2,914.45	4,000.00	4,000.00	4,000.00
3-0121	Legal Supplies	-	-	-	-	-	-	-
	Supplies and Materials Total	845.21	2,533.09	3,000.00	2,914.45	4,000.00	4,000.00	4,000.00
	Capital Outlay							
5-0500	Office Equipment	-	-	-	-	-	-	-
5-0505	Office Furniture	-	-	-	-	-	-	-
5-1309	Data Processing Software	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	-	-	-	-	-

[illegible]

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

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
662-00	IV-D Cases County Attorney							
	Personal Services							
1-0100	Officials Salary	100.44	-	5,000.00	-	-	-	-
1-0201	Chief Deputy Salary	2,986.95	2,373.96	1,000.00	3,215.59	3,000.00	3,000.00	3,000.00
1-0202	Other Deputy's Salary	-	-	-	-	-	-	-
1-0300	Regular Time Salary	98,486.12	108,323.39	116,480.00	115,604.35	119,974.40	119,974.40	119,974.40
1-0343	Investigator	-	-	-	-	-	-	-
1-0405	Part-Time Clerical	-	-	-	-	-	-	-
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	101,573.51	110,697.35	122,480.00	118,819.94	122,974.40	122,974.40	122,974.40
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-1700	Travel Expense	-	-	-	-	-	-	-
2-1704	Mileage	390.38	-	500.00	-	500.00	500.00	500.00
2-1751	Dues, Subs, Reg, & Training	6.50	-	500.00	-	500.00	500.00	500.00
2-1760	Convention Exp., Lodging & Meals	1,355.82	-	500.00	-	500.00	500.00	500.00
2-9900	Miscellaneous	-	-	-	-	-	-	-
	Operating Expenses Total	1,752.70	-	1,500.00	-	1,500.00	1,500.00	1,500.00
	Supplies and Materials							
3-0101	Office Supplies	1,167.52	404.18	1,500.00	-	-	-	-
	Supplies and Materials Total	1,167.52	404.18	1,500.00	-	-	-	-
	Capital Outlay							
5-0500	Office Equipment	-	-	-	-	-	-	-
5-0505	Office furniture	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	-	-	-	-	-
	Transfers							
7-0200	Transfer of funds from General Misc.	-	-	-	-	-	-	-
7-0201	Transfer of funds to Co Attonrey Budget	-	-	-	-	-	-	-
	Transfer Expenditures	-	-	-	-	-	-	-
	Total Expenditures	104,493.73	111,101.53	125,480.00	118,819.94	124,474.40	124,474.40	124,474.40

[illegible]

100 General Fund - County Jail Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
671-00	County Jail							
	Personal Services							
1-0100	Official's Salary	103,518.00	109,975.00	115,422.00	115,422.00	118,885.00	118,885.00	118,885.00
1-0301	Administrative Salary	200,639.08	212,090.74	232,104.00	243,762.19	239,100.00	239,100.00	239,100.00
1-0305	Clerical Salary	116,079.02	113,524.31	120,414.00	99,342.45	126,532.00	126,532.00	126,532.00
1-0315	Correctional - Jailers Salary	1,269,507.49	1,325,137.01	1,455,470.00	1,310,596.69	1,542,799.00	1,387,350.00	1,387,350.00
1-0341	Shift Supervisors	503,646.03	509,191.17	582,713.00	503,307.00	617,675.00	542,675.00	542,675.00
1-0415	Correctional P/T	-	-	-	-	-	-	-
1-0431	Part Time (Security Scanner)	-	-	-	-	-	-	-
1-0500	Comp/Overtime Pay	51,680.75	133,196.37	75,000.00	196,432.61	150,000.00	150,000.00	150,000.00
1-0550	Back Pay	-	-	-	-	-	-	-
1-0600	Vacation Pay	-	-	-	-	-	-	-
1-0700	Sick Leave	-	-	-	-	-	-	-
1-0804	Group Life	-	-	-	-	-	-	-
1-0901	Regular (County Share) Ret	-	-	-	-	-	-	-
1-1000	Soc Sec County Share (O.A.S.I.)	-	-	-	-	-	-	-
1-1100	Uniform Allowance	30,189.75	29,993.90	22,000.00	30,114.18	25,000.00	25,000.00	25,000.00
1-1300	Other Personel Services - Incentive Payment	22,500.00	16,050.00	25,000.00	15,005.54	25,000.00	25,000.00	25,000.00
	Personal Services Total	2,297,760.12	2,449,158.50	2,628,123.00	2,513,982.66	2,844,991.00	2,614,542.00	2,614,542.00
	Operating Expenses							
2-0100	Postage	-	-	100.00	-	100.00	100.00	100.00
2-0600	Catastrophic medical liability insurance	-	-	24,000.00	-	24,000.00	-	-
2-1012	Printing & Publishing	1,192.16	867.80	2,300.00	455.91	1,500.00	1,500.00	1,500.00
2-1210	Office Equipment Repair	-	-	1,000.00	-	1,000.00	1,000.00	1,000.00
2-1550	Radio Repairs	-	-	500.00	-	1,000.00	1,000.00	1,000.00
2-1600	Maintenance and Repairs Jail Equipment	-	-	-	-	-	-	-
2-1605	Maintenance and Repairs Jail Equipment	1,715.75	510.00	7,500.00	-	7,500.00	7,500.00	7,500.00
2-1610	Car Repair	704.35	3,294.34	7,500.00	495.92	5,000.00	5,000.00	5,000.00
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	3,564.28	7,681.75	5,000.00	9,074.87	5,000.00	9,000.00	9,000.00
2-1806	Personal Safety Equipment	-	-	-	-	-	-	-
2-1809	Uniform Expense	2,321.30	1,182.01	3,200.00	1,863.99	2,500.00	2,500.00	2,500.00
2-1811	Car Wash - Service	-	-	50.00	-	50.00	50.00	50.00
2-1900	Meals - Boarded Prisoners	-	-	-	-	-	-	-
2-1901	Prisoners - Other County Contracts	76,839.40	77,455.90	100,000.00	55,968.60	75,000.00	75,000.00	75,000.00
2-1902	Laundry	-	-	-	-	-	-	-
2-1903	Other Medical & Dental	36,301.63	128,872.74	75,000.00	58,725.02	75,000.00	75,000.00	75,000.00

[illegible]

100 General Fund - Emergency Management Expenditures - MOVED FROM NON-GENERAL FUND							
	Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
693-00 Emergency Management	PREVIOUSLY REPORTED SEPARATELY AS FUND 2915						
Personal Services							
1-0100 Officials Salary	-	-	-	-	75,000.00	77,250.00	77,250.00
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	-	-	-	-	75,000.00	77,250.00	77,250.00
Operating Expenses							
2-0100 Postage	-	-	-	-	-	-	-
2-0200 Telephone Service	-	-	-	-	-	-	-
2-0210 Cell phone	-	-	-	-	-	-	-
2-1701 Meals	-	-	-	-	-	-	-
2-1702 Lodging	-	-	-	-	-	-	-
2-1704 Mileage	-	-	-	-	-	-	-
2-1751 Dues, Subs, Reg & Training	-	-	-	-	1,750.00	1,750.00	1,750.00
2-1760 Convention exp - lodging & meals	-	-	-	-	2,200.00	2,200.00	2,200.00
2-9900 Miscellaneous	-	-	-	-	500.00	500.00	500.00
2-9901 Miscellaneous (Natural Disaster Relief Woodcliff)	-	-	-	-	-	-	-
Operating Expenses Total	-	-	-	-	4,450.00	4,450.00	4,450.00
Supplies and Materials							
3-0101 Office Supplies	-	-	-	-	500.00	500.00	500.00
3-0209 Fuel - Auto	-	-	-	-	3,000.00	3,000.00	3,000.00
Supplies and Materials Total	-	-	-	-	3,500.00	3,500.00	3,500.00
Capital Outlay							
5-0103 Land Purchase	-	-	-	-	-	-	-
5-0303 Safety Equipment	-	-	-	-	2,500.00	2,500.00	2,500.00
5-0311 Radio Equipment	-	-	-	-	8,000.00	8,000.00	8,000.00
5-0555 E911 Equipment	-	-	-	-	7,500.00	7,500.00	7,500.00
5-1100 Technical Equipment	-	-	-	-	2,000.00	2,000.00	2,000.00
5-0302 Vehicles	-	-	-	-	-	-	-
Capital Outlay Total	-	-	-	-	20,000.00	20,000.00	20,000.00
Total Expenditures	-	-	-	-	102,950.00	105,200.00	105,200.00

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

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
699-00	Building Security							
	Personal Services							
1-0202	Other Deputies' Salary	115,544.67	121,692.85	142,105.62	78,521.85	197,528.24	142,105.62	142,105.62
1-0341	Shift Supervisor	-	98,900.51	97,198.40	98,315.82	102,058.30	97,198.40	97,198.40
1-0431	Part-Time Deputies Salary	79,107.97	29,632.36	-	-	-	-	-
1-0500	Comp/Overtime Pay	183.23	1,412.36	5,000.00	5,255.91	5,000.00	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	1,950.23	3,876.12	4,000.00	3,464.53	6,000.00	4,000.00	4,000.00
1-1300	Other Personel Svcs-Incentive Pyt	-	-	-	1,500.00	3,000.00	-	-
	Personal Services Total	196,786.10	255,514.20	248,304.02	187,058.11	313,586.54	248,304.02	248,304.02
	Operating Expenses							
2-1600	Equipment Maintenance/Repairs	1,184.94	2,622.11	2,000.00	379.60	2,500.00	2,000.00	2,000.00
2-1704	Mileage	-	-	250.00	-	250.00	250.00	250.00
2-1751	Dues, Subs, Registration, Training, Fees	-	60.00	2,500.00	60.00	2,500.00	2,500.00	2,500.00
2-1760	Conv & Mtg Exp-Lodging & Meals	-	-	1,500.00	-	1,500.00	1,500.00	1,500.00
2-9900	Miscellaneous	1,098.38	143.93	1,500.00	330.00	1,500.00	1,500.00	1,500.00
	Operating Expenses Total	2,283.32	2,826.04	7,750.00	769.60	8,250.00	7,750.00	7,750.00
	Supplies and Materials							
3-0101	Office Supplies	-	-	-	-	-	-	-
3-0112	Law Enforcement Supplies	-	-	500.00	24.50	3,000.00	3,000.00	3,000.00
	Supplies and Materials Total	-	-	500.00	24.50	3,000.00	3,000.00	3,000.00
	Capital Outlay							
5-0303	Safety Equipment	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	-	-	-	-	-
	Transfers							
7-0200	Transfer of funds from General Misc.	-	-	-	-	-	-	-
	Transfer Total	-	-	-	-	-	-	-
	Total Expenditures	199,069.42	258,340.24	256,554.02	187,852.21	324,836.54	259,054.02	259,054.02

100 General Fund - Surveyor Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
702-00	Surveyor							
	Personal Services							
1-0100	Official's Salary	66,989.92	68,999.54	71,069.70	71,069.47	76,570.10	76,570.10	76,570.10
1-0302	Engineering Salary	56,924.72	58,735.59	61,110.40	60,935.61	62,940.80	62,940.80	62,940.80
1-0402	Engineering P/T Salary	-	-	-	-	-	-	-
1-0500	Comp/Overtime Pay	64.94	21.21	-	-	-	-	-
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	123,979.58	127,756.34	132,180.10	132,005.08	139,510.90	139,510.90	139,510.90
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-1210	Office Equip Repair	-	-	-	-	-	-	-
2-1700	Travel Expense	-	-	-	-	-	-	-
2-1751	Dues/subs/registrations	182.35	441.90	100.00	311.36	100.00	100.00	100.00
2-1760	Convention/Workshop Exp	100.00	-	500.00	-	500.00	500.00	500.00
2-9900	Miscellaneous	-	-	-	-	-	-	-
	Operating Expenses Total	282.35	441.90	600.00	311.36	600.00	600.00	600.00
	Supplies and Materials							
3-0101	Office Supplies	29.99	16.99	500.00	53.34	500.00	500.00	500.00
3-0150	Misc Technical Supplies	571.40	-	-	899.66	-	-	-
	Supplies and Materials Total	601.39	16.99	500.00	953.00	500.00	500.00	500.00
	Capital Outlay							
5-0500	Office Equipment	-	-	-	-	-	-	-
5-0505	Office Furniture	-	-	-	-	-	-	-
5-1100	Engineering & Tech Equip	-	-	-	-	-	-	-
5-1309	Data Processing Software	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	-	-	-	-	-
	Transfers							
7-0200	Transfer of funds from General Misc.	-	-	-	-	-	-	-
	Transfer Total	-	-	-	-	-	-	-
	Total Expenditures	124,863.32	128,215.23	133,280.10	133,269.44	140,610.90	140,610.90	140,610.90

100 General Fund - Medical Relief Expenditures

[illegible]

No assurance is provided on these financial statements.

[illegible]

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	100 General Fund - Institutions Expenditures
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[illegible]

100 General Fund - Miscellaneous Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
970-00	Miscellaneous							
	Personal Services							
1-0327	Mental Health Board Costs	3,151.44	531.70	5,000.00	-	5,000.00	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	12,311.29	20,390.65	50,000.00	23,824.06	50,000.00	50,000.00	50,000.00
1-0700	Sick Pay	15,807.11	14,464.00	30,000.00	11,072.38	30,000.00	30,000.00	30,000.00
1-0803	Insurance Premiums - County Share	1,789,646.93	1,903,188.12	1,950,000.00	1,929,871.08	2,300,000.00	2,300,000.00	2,300,000.00
1-0804	Group Life	6,577.80	4,970.50	7,500.00	5,044.90	7,500.00	7,500.00	7,500.00
1-0900	Regular (County Share) Ret	648,073.14	699,019.36	700,000.00	745,113.32	750,000.00	750,000.00	750,000.00
1-0901	Obsolete	-	-	-	-	-	-	-
1-0903	Prior Service	600.00	405.00	700.00	120.00	120.00	120.00	120.00
1-1000	Soc Sec County Share (O.A.S.I.)	669,888.76	718,597.68	750,000.00	760,566.70	750,000.00	750,000.00	750,000.00
	Personal Services Total	3,146,056.47	3,361,567.01	3,493,200.00	3,475,612.44	3,892,620.00	3,892,620.00	3,892,620.00
	Operating Expenses							
2-0100	Postage	62,664.69	49,337.99	65,000.00	53,569.62	75,000.00	75,000.00	75,000.00
2-0200	Telephone Services	18,086.89	18,572.51	20,000.00	18,560.83	20,000.00	20,000.00	20,000.00
2-0205	Internet Service	4,294.99	4,239.40	5,000.00	4,319.64	5,000.00	5,000.00	5,000.00
2-0210	Cellular phone	26,210.33	22,933.82	-	24,854.48	25,000.00	25,000.00	25,000.00
2-0501	Light & Water	149,158.40	157,886.16	165,000.00	164,380.67	175,000.00	175,000.00	175,000.00
2-0503	Heating Fuel	30,905.16	30,743.48	40,000.00	54,641.46	60,000.00	60,000.00	60,000.00
2-0505	Garbage Service	11,410.50	12,703.00	12,000.00	13,321.00	15,000.00	15,000.00	15,000.00
2-0506	Boiler Maintenance	-	-	5,000.00	-	5,000.00	5,000.00	5,000.00
2-0601	General Liability Ins	331,955.00	381,523.00	400,000.00	412,249.00	425,000.00	425,000.00	425,000.00
2-0605	Officials-Errors/Omission	-	-	-	-	-	-	-
2-0620	Misc Insurance deductible	16,180.48	1,753.25	20,000.00	2,500.00	20,000.00	20,000.00	20,000.00
2-1012	Printing & Publishing	30,856.80	17,407.78	30,000.00	21,160.66	30,000.00	30,000.00	30,000.00
2-1016	Micro Film	-	-	5,000.00	-	5,000.00	5,000.00	5,000.00
2-1100	Data Processing Costs	10,614.28	10,620.20	20,000.00	10,549.24	20,000.00	20,000.00	20,000.00
2-1150	Joint Public Budget Hearing Expenses-LB644	7,531.18	1,104.00	10,000.00	6,495.12	10,000.00	10,000.00	10,000.00
2-1210	Office Equipment Repair	-	-	-	-	-	-	-
2-1830	Extradition Costs	3,994.34	4,704.84	10,000.00	558.30	10,000.00	10,000.00	10,000.00
2-1903	Medical/Dental Prisoners	331.12	5,121.35	-	13,065.29	20,000.00	20,000.00	20,000.00
2-2010	Juvenile Contractual Costs	5,502.00	11,506.75	10,000.00	4,545.00	15,000.00	15,000.00	15,000.00
2-2100	Probation Costs - District 5	36,260.20	37,836.73	40,846.61	40,846.61	40,000.00	40,000.00	40,000.00
2-2201	District Court Costs	34,862.32	52,881.25	75,000.00	28,224.23	75,000.00	75,000.00	75,000.00
2-2202	County Court Costs	11,343.66	3,179.89	20,000.00	6,928.56	20,000.00	20,000.00	20,000.00
2-2205	County Court Office Costs	7,455.85	6,264.29	9,000.00	6,215.00	9,000.00	9,000.00	9,000.00
2-2312	County Court Witness Fees	176.58	56.18	750.00	142.40	750.00	750.00	750.00
2-2313	County Law Library - Dist. Court	34,540.66	36,100.28	35,000.00	37,455.66	40,000.00	40,000.00	40,000.00

100 General Fund - Miscellaneous Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
970-00	Miscellaneous (continued)							
	Operating Expenses (continued)							
2-2400	County/District Court Cost (Co Atty)	12,549.28	32,089.33	20,000.00	10,862.91	20,000.00	20,000.00	20,000.00
2-2401	Court Appointed Counsel - Dist. Ct.	51,018.92	46,800.00	125,000.00	63,364.62	125,000.00	125,000.00	125,000.00
2-2402	Court Appointed Counsel - Cty. Ct.	191,047.79	278,793.96	300,000.00	248,238.14	300,000.00	300,000.00	300,000.00
2-2500	Contractual Services (MIPS)	33,472.80	34,244.40	35,000.00	36,412.50	40,000.00	40,000.00	40,000.00
2-2502	Contractual Services (Orion Assessment Program)	25,425.00	7,805.00	-	-	-	-	-
2-2505	Cafeteria plan admin fee	-	-	-	-	-	-	-
2-2507	Contractual Services (IT Services)	103,655.00	117,661.28	125,000.00	129,064.37	130,000.00	130,000.00	130,000.00
2-2511	Contractual Services (GIS)	25,814.00	97,102.10	100,000.00	102,791.00	110,000.00	110,000.00	110,000.00
2-2520	Legal Fees/Labor Negotiations	34,993.17	-	50,000.00	101,230.81	150,000.00	150,000.00	150,000.00
2-2540	Audit Costs	-	-	30,000.00	35,950.00	40,000.00	40,000.00	40,000.00
2-2543	Budget preparation costs	-	-	10,000.00	-	10,000.00	10,000.00	10,000.00
2-2544	Machine & Computer Maintenance agreements	28,152.98	26,974.05	35,000.00	24,754.37	35,000.00	35,000.00	35,000.00
2-2602	Obsolete	-	-	-	-	-	-	-
2-2604	Obsolete	-	-	-	-	-	-	-
2-3020	Autopsy Costs	21,277.75	28,230.00	30,000.00	30,912.30	40,000.00	40,000.00	40,000.00
2-3030	Lab Tests - drug / alcohol	-	-	1,500.00	350.00	1,500.00	1,500.00	1,500.00
2-4300	Economic Development Project	30,000.00	30,930.00	100,000.00	30,000.00	-	-	-
2-4400	Intergov Payment - Intergrated SVCSAS400	1,691.60	1,800.00	1,000.00	1,500.00	2,000.00	2,000.00	2,000.00
2-4402	Drainage Tax	9,467.97	9,676.10	10,000.00	9,676.10	10,000.00	10,000.00	10,000.00
2-4406	Animal Control	-	220.00	1,000.00	-	1,000.00	1,000.00	1,000.00
2-4420	Region V Systems (Mental Health)	55,686.00	35,395.50	65,000.00	55,357.78	65,000.00	65,000.00	65,000.00
2-4421	Region V Services (Wahoo)	36,988.00	-	45,000.00	-	45,000.00	45,000.00	45,000.00
2-4422	Region V Systems (Substance Abuse)	-	8,492.00	8,492.00	7,838.12	8,492.00	8,492.00	8,492.00
2-4426	Historical Society	25,000.00	35,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
2-4441	Senior Citizen Program	19,322.00	16,466.00	25,000.00	17,064.00	25,000.00	25,000.00	25,000.00
2-6700	Law library/Obsolete	-	-	-	-	-	-	-
2-6701	Obsolete	-	-	-	-	-	-	-
2-8000	Refunds	-	-	-	-	-	-	-
2-9000	Miscellaneous - Reserves	-	-	-	-	-	-	-
2-9100	Spec Proj#1 Ch Lght Strike 9-10-19	-	-	-	-	-	-	-
2-9900	Miscellaneous	147,740.65	174,006.13	2,366,731.42	151,462.60	860,283.30	1,683,514.69	1,683,514.69
2-9903	Opioid Recovery	23,191.90	4,260.26	-	3,631.65	-	-	-
	Operating Expenses Total	1,710,830.24	1,852,422.26	4,526,320.03	2,030,044.04	3,183,025.30	4,006,256.69	4,006,256.69
	Supplies and Materials							
3-0116	Data Processing Software	74,248.36	95,817.42	100,000.00	39,486.10	100,000.00	100,000.00	100,000.00
3-0128	Computer & Copier Sup & Repair	13,809.66	16,328.25	50,000.00	14,217.27	50,000.00	50,000.00	50,000.00
3-0209	Sheriff & Jail fuel & Emergency Mgmt Fuel	-	70,044.93	130,000.00	67,475.22	130,000.00	130,000.00	130,000.00
	Supplies and Materials Total	88,058.02	182,190.60	280,000.00	121,178.59	280,000.00	280,000.00	280,000.00

100 General Fund - Miscellaneous Expenditures

		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
970-00	Miscellaneous (continued)							
	Equipment Rental							
4-0306	Equipment Rental	-	-	-	-	-	-	-
	Equipment Rental Total	-	-	-	-	-	-	-
	Capital Outlay							
5-0263	Heating and Air Conditioning	-	-	-	-	-	-	-
5-0300	Sheriff's/Jail//Emergency Mgmt Cars/Vehicles	102,328.00	76,164.00	151,484.00	107,088.00	150,000.00	150,000.00	150,000.00
5-0301	Cars, Transportation Bus (Assessor/Zoning)	-	-	30,000.00	-	30,000.00	30,000.00	30,000.00
5-0500	Office Equipment	-	4,274.00	-	-	-	-	-
5-0501	Copy Equipment	-	-	50,000.00	-	50,000.00	50,000.00	50,000.00
5-0502	Data Processing Equipment	66,538.30	71,424.84	300,000.00	169,567.33	300,000.00	300,000.00	300,000.00
5-0550	Medical & Hospital equipment (Jail)	-	-	-	7,792.13	10,000.00	10,000.00	10,000.00
5-0557	Communications Equipment	-	14,228.62	250,000.00	-	250,000.00	250,000.00	250,000.00
5-1100	Other Equip (Postage/Folding Machine Lease)	4,191.48	5,238.03	6,000.00	4,190.16	6,000.00	6,000.00	6,000.00
5-2510	Misc Capital Outlay - Sheriff Radios	5,119.45	10,481.18	150,000.00	2,469.46	150,000.00	150,000.00	150,000.00
5-2511	Misc Capital Outlay - Jail	-	38,852.00	100,000.00	-	100,000.00	100,000.00	100,000.00
	Capital Outlay Total	178,177.23	220,662.67	1,037,484.00	291,107.08	1,046,000.00	1,046,000.00	1,046,000.00
	Transfers							
7-0200	Inter Fund Transfer (County Building)	50,000.00	250,000.00	473,000.00	473,000.00	2,899,838.88	2,899,838.88	2,899,838.88
7-0201	Inter Fund Transfer to (PW - Road)	1,259,200.10	2,450,000.00	2,450,000.00	2,450,000.00	1,295,023.68	1,295,023.68	1,295,023.68
7-0203	Inter Fund Transfer to Juvenile Div	110,562.19	110,000.00	105,798.09	105,798.09	159,000.00	159,000.00	159,000.00
7-0205	Inter Fund Transfer to County Transportation	49,250.00	59,250.00	-	-	27,770.72	27,770.72	27,770.72
7-0208	Inter Fund Trans to (PW - Building & Grounds/Maint)	200,000.00	275,000.00	275,000.00	275,000.00	275,000.00	275,000.00	275,000.00
7-0209	Inter Fund Transfer to (PW - Noxious Weed)	74,813.00	81,553.60	83,592.20	83,592.20	90,491.81	90,491.81	90,491.81
7-0221	Inter Fund Transfer to Emerg Mngt	35,234.67	35,000.00	93,516.00	134,950.96	-	-	-
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	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	2,787,559.96	4,760,803.60	4,980,906.29	5,022,341.25	4,747,125.09	4,747,125.09	4,747,125.09
	Total "Gen Fd - Miscellaneous" Expenditures	7,910,681.92	10,377,646.14	14,317,910.32	10,940,283.40	13,148,770.39	13,972,001.78	13,972,001.78
	Total General Fund Expenditures (all functions)	16,691,409.60	19,581,610.04	24,783,570.26	20,558,258.09	24,923,155.60	24,920,452.46	24,920,452.46
	Cash Reserve	-	-	2,500,000.00	-	2,500,000.00	2,500,000.00	2,500,000.00
	General Fund Total	16,691,409.60	19,581,610.04	27,283,570.26	20,558,258.09	27,423,155.60	27,420,452.46	27,420,452.46

970 Public Works Fund - Revenues								
		Actual Revenue 2023-2024 <1>	Actual Revenue 2024-2025 <2>	Budgeted Rev - Amended 2025-2026 <3>	Actual Revenue 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
271-00	Net Fund Balances for the following 7-1:	7,627,814.72	6,306,509.18	6,186,914.58	6,186,914.58	7,802,830.74	7,802,830.74	7,802,830.74
	LICENSES AND PERMITS							
325-01	Building Permits	-	-	-	-	-	-	-
	License and Permits Total	-	-	-	-	-	-	-
	INTERGOVERNMENTAL FEDERAL							
334-01	Emergency Flood Relief	-	-	-	-	-	-	-
334-02	Natural Disaster Relief	-	-	-	-	-	-	-
334-03	Natural Disaster Relief (Townships)	-	-	-	-	-	-	-
	Intergovernmental Federal Total	-	-	-	-	-	-	-
	INTERGOVERNMENT STATE							
341-02	Emergency State Aid	-	-	-	-	-	-	-
346-03	Motor Vehicle Fee (From State)	298,475.36	284,393.66	275,000.00	291,206.30	275,000.00	275,000.00	275,000.00
347-01	Highway Allocation	4,160,623.06	4,212,082.68	4,000,000.00	4,235,713.06	4,200,000.00	4,200,000.00	4,200,000.00
347-02	Highway Incentive	-	-	-	-	-	-	-
347-04	Motor Vehicle Sales Tax	-	-	-	-	-	-	-
347-10	Road/Bridge Project Costs (Dept of Roads)	-	-	-	-	-	-	-
	Intergovernment State Total	4,459,098.42	4,496,476.34	4,275,000.00	4,526,919.36	4,475,000.00	4,475,000.00	4,475,000.00
	OTHER INTERGOVERNMENTAL REVENUE							
351-01	Interlocal Government Payments	191,798.68	224,116.30	200,000.00	325,941.46	200,000.00	200,000.00	200,000.00
353-01	In Lieu Tax-1957 & Prior	244.15	244.15	-	244.15	100.00	100.00	100.00
361-03	Sales Tax Commission .5%	7,091.44	7,227.22	-	7,111.98	4,000.00	4,000.00	4,000.00
	Other Intergovernmental Revenue Total	199,134.27	231,587.67	200,000.00	333,297.59	204,100.00	204,100.00	204,100.00
	OTHER FEES AND MISC. REVENUE							
420-01	Machine Hire	-	-	-	-	-	-	-
450-02	Photo Copies	-	-	-	-	-	-	-
450-03	Postage	-	-	-	-	-	-	-
473-05	Jury Duty Reimbursed	-	-	-	-	-	-	-
480-01	Weed Spraying	-	-	-	-	-	-	-
480-03	Weed Department Misc Revenue	943.60	-	3,000.00	-	3,000.00	3,000.00	3,000.00
530-01	Sale of Surplus Property - Equip	-	-	-	-	-	-	-
530-02	Sale of Property-Land & Bldgs	-	-	-	-	-	-	-
530-03	Sale of Surplus Property - Misc	10,371.84	53,838.17	5,000.00	3,298.30	5,000.00	5,000.00	5,000.00
530-04	Sale of Supplies	-	-	-	-	-	-	-
531.01	Judgments & Settlements	-	-	-	-	-	-	-
531-02	Insurance Settlements	-	2,853.46	-	-	-	-	-
532-06	Revenue Adjustment	-	-	-	-	-	-	-
540-01	Miscellaneous Revenue	628,621.89	60,230.80	193,620.10	2,708,880.84	200,000.00	200,000.00	200,000.00
	Other Fees and Misc Revenue Total	639,937.33	116,922.43	201,620.10	2,712,179.14	208,000.00	208,000.00	208,000.00

970 Public Works Fund - Building & Grounds Expenditures								
		Actual	Actual	Budgeted	Actual	Official's	Board	
		Expense	Expense	Exp - AMENDED	Expense	Request	Proposed	Adopted
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
		<1>	<2>	<3>	<4>	<5>	<6>	<7>
641-00	Building & Grounds							
	Personal Services							
1-0100	Official's Salary	63,486.29	67,470.00	69,494.10	69,998.96	72,100.00	72,100.00	72,100.00
1-0303	Asst Main. Engineer	164,120.98	175,528.30	192,794.58	175,846.78	198,578.42	198,578.42	198,578.42
1-0306	Custodial Salary	-	-	-	-	-	-	-
1-0406	Custodial P/T Salary	-	-	-	-	-	-	-
1-0500	Comp/Overtime Pay	17,770.68	15,402.06	20,000.00	13,329.43	20,000.00	20,000.00	20,000.00
1-0600	Vacation Pay	-	-	-	-	-	-	-
1-0700	Sick Pay	-	-	-	-	-	-	-
	Personal Services Total	245,377.95	258,400.36	282,288.68	259,175.17	290,678.42	290,678.42	290,678.42
	Operating Expenses							
2-1600	Other Equipment Repair	1,318.63	-	1,500.00	-	1,500.00	1,500.00	1,500.00
2-1601	Lawn Equipment Repair	115.53	326.48	500.00	74.40	500.00	500.00	500.00
2-1810	Uniform Cleaning-Service (LE&J)	3,977.42	4,086.33	4,500.00	4,636.65	5,000.00	5,000.00	5,000.00
2-2546	Contractual Srvc(Cleaning- Broadway Bldg & Courthouse)	-	-	-	3,209.00	-	-	-
2-9900	Miscellaneous	-	458.50	500.00	-	500.00	500.00	500.00
	Operating Expenses Total	5,411.58	4,871.31	7,000.00	7,920.05	7,500.00	7,500.00	7,500.00
	Supplies and Materials							
3-0103	Janitorial Supplies	26,983.34	29,685.94	25,000.00	14,307.42	25,000.00	25,000.00	25,000.00
3-0120	Grounds Supplies - Fertilizer	-	-	-	-	-	-	-
	Supplies and Materials Total	26,983.34	29,685.94	25,000.00	14,307.42	25,000.00	25,000.00	25,000.00
	Capital Outlay							
5-0309	Mower	-	-	-	-	-	-	-
5-1100	Other Equipment	1,789.61	3,456.37	7,000.00	34.99	7,000.00	7,000.00	7,000.00
	Capital Outlay Total	1,789.61	3,456.37	7,000.00	34.99	7,000.00	7,000.00	7,000.00
	Transfers							
7-0200	Transfer of funds from General Misc.	-	-	-	-	-	-	-
	Transfer Total	-	-	-	-	-	-	-
	Total Expenditures	279,562.48	296,413.98	321,288.68	281,437.63	330,178.42	330,178.42	330,178.42

970 Public Works Fund - Road Expenditures								
		Actual	Actual	Budgeted	Actual	Official's	Board	
		Expense	Expense	Exp - AMENDED	Expense	Request	Proposed	Adopted
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
		<1>	<2>	<3>	<4>	<5>	<6>	<7>
705-00	County Hi-Way							
	Personal Services							
1-0100	Official's Salary	81,546.00	84,474.48	87,470.00	86,512.00	91,000.00	91,000.00	91,000.00
1-0301	Administrative Salary	54,695.88	57,480.44	59,616.00	95,837.73	109,616.00	109,616.00	109,616.00
1-0303	Maintenance - Salaries	727,954.12	705,624.51	1,003,950.00	706,851.59	853,950.00	853,950.00	853,950.00
1-0304	Construction - Salaries	524,420.85	609,608.73	517,500.00	676,063.22	617,500.00	617,500.00	617,500.00
1-0405	Clerical P/T Salary	391.10	740.14	2,000.00	-	2,000.00	2,000.00	2,000.00
1-0500	Comp/Overtime Pay	25,237.11	25,904.37	25,000.00	20,328.04	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.)	-	-	-	-	-	-	-
	Personal Services Total	1,414,245.06	1,483,832.67	1,695,536.00	1,585,592.58	1,699,066.00	1,699,066.00	1,699,066.00
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-0501	Utilities - Electricity	18,117.23	20,813.32	25,000.00	21,794.24	25,000.00	25,000.00	25,000.00
2-0503	Heating Fuel & Sewer	41,213.85	43,257.56	40,000.00	35,902.62	40,000.00	40,000.00	40,000.00
2-1210	Office Equipment Repair	-	-	-	-	-	-	-
2-1300	Building Repairs	23,357.15	12,394.83	30,000.00	32,655.94	30,000.00	30,000.00	30,000.00
2-1400	Road Eqp Repair - Parts	319,852.43	343,539.51	170,000.00	354,713.96	350,000.00	350,000.00	350,000.00
2-1550	Radio Repair/Maint	197.00	-	700.00	-	700.00	700.00	700.00
2-1751	Dues, Subs, Reg, & Training	532.99	12,559.99	1,500.00	514.76	1,500.00	1,500.00	1,500.00
2-1760	Convention/Workshop Exp	1,273.80	836.75	1,800.00	1,018.70	1,800.00	1,800.00	1,800.00
2-2601	FEMA Grants	-	-	-	-	-	-	-
2-3030	Drug and Alcohol Testing's	497.00	629.00	1,500.00	563.00	1,500.00	1,500.00	1,500.00
2-9075	Expenditure Adjustment	-	-	-	-	-	-	-
2-9900	Miscellaneous	12,594.23	47,341.94	35,000.00	7,389.82	35,000.00	35,000.00	35,000.00
2-9901	Miscellaneous (Natural Disaster Relief Townships)	-	-	-	-	-	-	-
2-9902	Miscellaneous (SMC Crop Ground Expenses)	-	-	-	-	-	-	-
	Operating Expenses Total	417,635.68	481,372.90	305,500.00	454,553.04	485,500.00	485,500.00	485,500.00
	Supplies and Materials							
3-0101	Office Supplies	868.06	969.67	1,200.00	2,443.90	1,200.00	1,200.00	1,200.00
3-0102	Chemical Supplies	107,848.49	41,112.51	150,000.00	21,652.00	150,000.00	150,000.00	150,000.00
3-0106	Shop Supplies	3,907.70	5,730.58	7,000.00	6,837.74	7,000.00	7,000.00	7,000.00
3-0109	Shop Tools	4,265.33	7,289.86	17,000.00	15,314.12	17,000.00	17,000.00	17,000.00
3-0110	Small Tools, Etc	-	-	-	-	-	-	-
3-0202	Crushed Rock	449,760.05	376,041.43	400,000.00	122,517.11	400,000.00	400,000.00	400,000.00
3-0203	Grader Blades	43,275.10	-	50,000.00	18,275.00	50,000.00	50,000.00	50,000.00

970 Public Works Fund - Road Expenditures								
		Actual	Actual	Budgeted	Actual	Official's	Board	
		Expense	Expense	Exp - AMENDED	Expense	Request	Proposed	Adopted
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
		<1>	<2>	<3>	<4>	<5>	<6>	<7>
705-00	County Hi-Way (continued)							
	Supplies and Materials (continued)							
3-0205	Concrete	-	2,531.00	5,000.00	845.38	5,000.00	5,000.00	5,000.00
3-0206	Culverts	415,911.61	110,478.76	300,000.00	104,948.19	250,000.00	250,000.00	250,000.00
3-0207	Steel Products & Bridge Supplies	3,541.39	3,402.53	10,000.00	7,102.91	5,000.00	5,000.00	5,000.00
3-0208	Lumber	-	-	10,000.00	-	5,000.00	5,000.00	5,000.00
3-0209	Machinery & Equipment Fuel	429,222.92	380,820.96	441,000.00	411,571.05	500,000.00	500,000.00	500,000.00
3-0210	Mach & Eqp Grease & Oil	13,707.96	18,175.51	25,000.00	15,137.70	25,000.00	25,000.00	25,000.00
3-0211	Mach & Eqp Tire & Tire Repair	76,102.37	47,010.21	85,000.00	70,796.70	85,000.00	85,000.00	85,000.00
3-0214	Seed & Trees & Plantings	-	-	3,000.00	-	3,000.00	3,000.00	3,000.00
3-0301	Signs	22,831.11	46,624.84	60,000.00	43,397.77	60,000.00	60,000.00	60,000.00
3-0302	Signs (Rural Addressing)	-	-	-	-	-	-	-
3-0306	Pavement Marking	121,257.50	-	130,000.00	141,416.00	140,000.00	140,000.00	140,000.00
3-0400	Miscellaneous Supplies & Materials	69,364.45	53,371.60	50,000.00	75,591.46	100,000.00	100,000.00	100,000.00
	Supplies and Materials Total	1,761,864.04	1,093,559.46	1,744,200.00	1,057,847.03	1,803,200.00	1,803,200.00	1,803,200.00
	Equipment Rental							
4-0100	Road Equipment Rental	615.00	-	10,000.00	-	10,000.00	10,000.00	10,000.00
4-0600	Land Rental	10.00	10.00	10.00	-	10.00	10.00	10.00
	Equipment Rental Total	625.00	10.00	10,010.00	-	10,010.00	10,010.00	10,010.00
	Capital Outlay							
5-0101	Right of Way	-	-	5,000.00	-	5,000.00	5,000.00	5,000.00
5-0200	Building Acquisition	-	-	-	-	-	-	-
5-0300	Machinery & Equipment	4,845.61	660,237.00	400,000.00	117,100.00	400,000.00	400,000.00	400,000.00
5-0301	Cars & trucks	-	35,900.00	-	-	-	-	-
5-0302	Pickups	94,263.00	-	100,000.00	-	100,000.00	100,000.00	100,000.00
5-0303	Trucks (now obsolete)	-	-	-	-	-	-	-
5-0306	Loaders (obsolete now)	-	-	-	-	-	-	-
5-0307	Motor Graders & loaders	-	-	550,000.00	-	850,000.00	850,000.00	850,000.00
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	-	-	-	-
5-0315	Engineering & Technical Equipment	2,725.20	1,565.22	4,000.00	4,299.03	4,000.00	4,000.00	4,000.00
5-1100	Other Equipment	48,874.70	15,129.23	80,000.00	-	-	-	-
5-1201	Armor Coating	-	-	-	-	-	-	-
5-1205	Bituminous Surfacing	4,014.70	-	2,400,000.00	4,845.60	3,400,000.00	3,400,000.00	3,400,000.00
5-1207	Structures, Pipes, & Box Culverts	117,887.99	215,361.55	800,000.00	586,110.08	800,000.00	800,000.00	800,000.00
5-1212	Miscellaneous Road Contracts	2,291,218.49	2,067,851.95	2,300,000.00	2,384,563.72	2,800,000.00	2,800,000.00	2,800,000.00
5-1214	Miscellaneous - C-78(804) County Road 11	-	-	1,000,000.00	-	-	-	-
5-1216	Gravel Surfacing - Contracts	806,029.68	712,517.74	850,000.00	1,336,343.08	850,000.00	850,000.00	850,000.00
5-1501	Legal Fees	819.82	1,117.05	1,500.00	445.44	1,500.00	1,500.00	1,500.00
5-1502	Engineering Fees	836,931.88	630,955.34	720,000.00	873,412.72	720,000.00	720,000.00	720,000.00

970 Public Works Fund - Noxious Weed Control Expenditures								
		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
733-00	Weed Control							
	Personal Services							
1-0100	Official Salary	64,487.18	66,031.74	69,992.20	70,412.05	73,491.81	73,491.81	73,491.81
1-0500	Comp/Overtime Pay	1,218.46	1,928.34	-	2,713.98	2,000.00	2,000.00	2,000.00
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.)	-	-	-	-	-	-	-
	Personal Services Total	65,705.64	67,960.08	69,992.20	73,126.03	75,491.81	75,491.81	75,491.81
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-1012	Printing & Publishing	758.55	598.10	500.00	329.70	500.00	500.00	500.00
2-1210	Office Equipment Repair	-	-	-	-	-	-	-
2-1610	Truck Repair	-	-	1,000.00	-	1,000.00	1,000.00	1,000.00
2-1630	Spraying Equipment Repair	136.40	-	400.00	317.50	400.00	400.00	400.00
2-1702	Lodging	488.88	519.90	600.00	598.00	600.00	600.00	600.00
2-1709	Adm. Mileage	363.81	598.00	600.00	385.95	600.00	600.00	600.00
2-1751	Dues, Subs, Reg, & Training	3,017.15	855.00	1,100.00	795.00	1,100.00	1,100.00	1,100.00
2-1760	Convention Exp - Lodging & Meals	-	279.90	300.00	-	300.00	300.00	300.00
2-2570	Machine Hire - Contract Spraying	-	3,575.00	3,100.00	1,250.00	4,500.00	4,500.00	4,500.00
2-9900	Miscellaneous	-	-	-	-	-	-	-
	Operating Expenses Total	4,764.79	6,425.90	7,600.00	3,676.15	9,000.00	9,000.00	9,000.00
	Supplies and Materials							
3-0101	Office Supplies	-	-	300.00	-	300.00	300.00	300.00
3-0102	Chemical Supplies	1,474.90	830.55	3,500.00	1,720.00	3,500.00	3,500.00	3,500.00
3-0209	Fuel - Mach & Equip	-	94.02	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	1,474.90	924.57	6,000.00	1,720.00	6,000.00	6,000.00	6,000.00
	Capital Outlay							
5-0301	Trucks	-	-	-	-	-	-	-
5-0306	Spraying Equipment	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	-	-	-	-	-
	Total Expenditures	71,945.33	75,310.55	83,592.20	78,522.18	90,491.81	90,491.81	90,491.81

985 County Child Support Incentive Fund (County Attorney) Expenditures								
		Actual	Actual	Budgeted	Actual	Official's	Board	
		Expense	Expense	Expense	Expense	Request	Proposed	Adopted
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
		<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	-	-	-	-	-	-	-
1-0203	Part-Time Deputy Salary	-	-	-	-	-	-	-
1-0300	Regular Time Salary	8,741.61	-	-	1,252.80	-	-	-
1-0332	Legal Assistant	-	-	-	-	-	-	-
1-0343	Investigator	-	-	-	-	-	-	-
1-0405	Clerical P/T Salary	-	-	-	-	-	-	-
	Personal Services Total	8,741.61	-	-	1,252.80	-	-	-
	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	-	-	135,000.00	-	143,654.00	143,654.00	143,654.00
	Operating Expenses Total	305.00	-	135,000.00	-	143,654.00	143,654.00	143,654.00
	Supplies and Materials							
3-0101	Office Supplies	-	-	-	-	-	-	-
3-0120	Resource Material / program supplies	-	-	-	-	-	-	-
	Supplies and Materials Total	-	-	-	-	-	-	-
	Capital Outlay							
5-0500	Office Equipment	438.00	7,988.50	-	-	10,000.00	10,000.00	10,000.00
5-0502	Data Processing Equipment	-	-	-	-	-	-	-
5-0505	Office Furniture	-	-	-	-	-	-	-
	Capital Outlay Total	438.00	7,988.50	-	-	10,000.00	10,000.00	10,000.00
	COUNTY TRANSFERS							
7-0200	InterFund Transfers To General	-	-	-	-	-	-	-
	Interfund Transfers Total	-	-	-	-	-	-	-
	Total Expenditures	9,484.61	7,988.50	135,000.00	1,252.80	153,654.00	153,654.00	153,654.00

2200 County Transportation Fund Expenditures								
		Actual	Actual	Budgeted	Actual	Official's	Board	
		Expense	Expense	Expense	Expense	Request	Proposed	Adopted
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
		<1>	<2>	<3>	<4>	<5>	<6>	<7>
835-00	Handi-Van							
	Personal Services							
1-0300	Transit Manager	56,306.59	57,280.26	62,748.40	58,668.16	64,792.00	64,792.00	64,792.00
1-0330	Bus Driver	20,397.86	21,413.78	27,188.00	13,829.47	27,391.00	27,391.00	27,391.00
1-0342	Dispatcher Regular Salary	569.19	1,901.15	3,584.00	8,928.44	8,000.00	8,000.00	8,000.00
1-0405	Clerical P/T Salary	1,751.82	517.39	-	-	-	-	-
1-0429	Obsolete	-	-	-	-	-	-	-
1-0430	Substitute Driver	-	599.85	5,847.60	757.02	10,608.00	10,608.00	10,608.00
1-0500	Comp/Overtime	1,475.88	2,390.94	2,100.00	2,770.07	3,000.00	3,000.00	3,000.00
1-0600	Vacation Pay	-	-	-	-	-	-	-
1-0700	Sick Pay	-	-	-	-	-	-	-
1-0803	Insurance Premiums - County Share	13,989.84	14,470.04	19,340.00	15,091.44	21,061.00	21,061.00	21,061.00
1-0900	Regular (County Share)	5,623.43	5,489.69	7,965.00	5,599.00	8,503.00	8,503.00	8,503.00
1-1000	Soc Sec County Share (O.A.S.I.)	6,010.05	6,190.38	10,808.00	6,225.94	11,635.00	11,635.00	11,635.00
	Personal Services Total	106,124.66	110,253.48	139,581.00	111,869.54	154,990.00	154,990.00	154,990.00
	Operating Expenses							
2-0205	Internet service	-	273.62	500.00	480.48	500.00	500.00	500.00
2-0210	Cell phone	725.76	746.74	777.00	492.31	500.00	500.00	500.00
2-1012	Printing & Publishing	-	30.85	120.00	38.37	120.00	120.00	120.00
2-1610	Van Equipment Repair	1,940.34	7,016.92	7,000.00	3,444.00	7,000.00	7,000.00	7,000.00
2-1704	Mileage	949.26	400.09	1,000.00	134.13	900.00	900.00	900.00
2-1751	Dues, Subs, Reg, & Training	65.00	85.00	75.00	85.00	100.00	100.00	100.00
2-1811	Car Wash - Service	-	-	-	15.00	-	-	-
2-9075	Expenditure Adjustment	-	-	-	-	-	-	-
2-9900	Miscellaneous	155.90	306.87	1,000.00	150.00	-	-	-
	Operating Expenses Total	3,836.26	8,860.09	10,472.00	4,839.29	9,120.00	9,120.00	9,120.00
	Supplies and Materials							
3-0101	Office Supplies	190.73	168.85	331.00	127.37	350.00	350.00	350.00
3-0116	Data processing software	-	25,400.00	4,260.00	4,260.00	25,727.74	25,727.74	25,727.74
3-0209	Fuel - Handi Van	5,094.65	4,945.11	9,000.00	4,654.95	9,000.00	9,000.00	9,000.00
3-0210	Grease & Oil	103.57	-	1,500.00	150.45	1,500.00	1,500.00	1,500.00
3-0211	Mach & Equip - Tires/Tire Repair	-	-	6,500.00	-	1,500.00	1,500.00	1,500.00
	Supplies and Materials Total	5,388.95	30,513.96	21,591.00	9,192.77	38,077.74	38,077.74	38,077.74
	Capital Outlay							
5-0300	Machinery & Equipment	-	-	51,443.79	-	8,000.00	8,000.00	8,000.00
5-0500	Office Equipment	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	51,443.79	-	8,000.00	8,000.00	8,000.00
	Total Expenditures	115,349.87	149,627.53	223,087.79	125,901.60	210,187.74	210,187.74	210,187.74

2355 Diversion Program Fund Expenditures								
		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
676-00	Diversion Program-Youth Services							
	Personal Services							
1-0100	Officials Salary	61,445.00	63,288.00	65,186.64	65,187.00	67,142.24	67,142.24	67,142.24
1-0301	Administrative Assistant	-	-	-	-	-	-	-
1-0305	Clerical Salary	40,344.43	43,997.01	46,529.60	47,695.32	49,212.80	49,212.80	49,212.80
1-0344	Truancy Officer	46,275.20	48,984.80	50,440.00	51,834.56	53,372.80	53,372.80	53,372.80
1-0402	Part-Time Grant Writer	-	-	-	-	35,000.00	35,000.00	35,000.00
1-0500	Comp/Overtime Pay	-	-	-	-	-	-	-
1-0600	Vacation Pay	-	-	-	-	1,866.24	1,866.24	1,866.24
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)	-	-	-	-	-	-	-
	Personal Services Total	148,064.63	156,269.81	162,156.24	164,716.88	206,594.08	206,594.08	206,594.08
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-1210	Office Equipment Repair	-	-	-	-	-	-	-
2-1704	Mileage Allowance (Volunteers)	-	-	-	-	-	-	-
2-1709	Mileage Allowance (Adm)	2,378.42	1,301.64	3,000.00	1,581.07	3,000.00	3,000.00	3,000.00
2-1711	Mileage Allowance (CB ARRIVE)	24,214.83	10,711.47	7,025.00	5,757.97	3,500.00	3,500.00	3,500.00
2-1751	Dues, Subs, Reg, & Training	2,077.75	2,489.76	2,000.00	1,985.20	2,000.00	2,000.00	2,000.00
2-1760	Convention/Workshop Exp	136.34	-	825.00	-	825.00	825.00	825.00
2-2501	Consulting Fees (Grant)	-	-	-	-	-	-	-
2-2502	Grant - (CB Consultant/Contracts)	171,563.03	175,225.98	76,034.00	75,630.27	120,626.00	120,626.00	120,626.00
2-2507	Grant - (CASA Consultant)	-	-	-	-	-	-	-
2-9075	Expenditure Adjustment	-	-	-	-	-	-	-
2-9900	Miscellaneous - Diversion	301.56	240.00	-	332.76	436.32	436.32	436.32
	Operating Expenses Total	200,671.93	189,968.85	88,884.00	85,287.27	130,387.32	130,387.32	130,387.32
	Supplies and Materials							
3-0101	Office Supplies (Diversion)	1,144.54	983.64	1,228.00	1,161.64	1,000.00	1,000.00	1,000.00
3-0120	Grant Supplies	-	-	-	-	-	-	-
3-0150	Grant Supplies (CB Supplies/operating expenses)	1,893.74	565.46	700.00	404.12	550.00	550.00	550.00
3-0156	Resource Materials (Diversion)	-	-	-	-	-	-	-
	Supplies and Materials Total	3,038.28	1,549.10	1,928.00	1,565.76	1,550.00	1,550.00	1,550.00

2500 Diversion Program-Youth Services Grant Fund Expenditures								
		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
676-00	Diversion Program-Youth Services Grant							
	Operating Expenses							
2-0500	Utilities - Clients	383.42	-	-	-	-	-	-
2-1700	Travel Expenses - Clients	-	40.30	-	-	-	-	-
2-1702	Lodging - Clients	3,194.00	55.00	-	-	-	-	-
2-1704	Mileage Allowance (CB Arrive)	192.04	-	-	-	-	-	-
2-1751	Dues, Subs, Reg, & Training	-	-	-	-	-	-	-
2-1760	Convention/Workshop Exp	-	-	-	-	-	-	-
2-2501	Grant - Consultant	8,072.01	3,670.40	-	-	-	-	-
2-2502	Grant - Comprehensive Plan	-	-	-	-	-	-	-
2-2700	Emergency Relief	-	-	-	-	-	-	-
2-2950	Provisions & Clothing - Clients	-	-	-	-	-	-	-
2-5016	Day Care Costs	-	-	-	-	-	-	-
2-9075	Expenditure Adjustment	-	-	-	-	-	-	-
2-9900	Miscellaneous	1,374.82	-	-	-	5,000.00	5,000.00	5,000.00
	Operating Expenses Total	13,216.29	3,765.70	-	-	5,000.00	5,000.00	5,000.00
	Supplies and Materials							
3-0101	Office Supplies	-	-	-	-	-	-	-
3-0120	Program Supplies	-	-	-	-	-	-	-
3-0150	Miscellaneous Supplies	-	-	-	-	-	-	-
	Supplies and Materials Total	-	-	-	-	-	-	-
	Capital Outlay							
5-0500	Office Equipment	-	-	-	-	-	-	-
5-0502	Data Processing Equipment/Software	-	-	-	-	-	-	-
	Capital Outlay Total	-	-	-	-	-	-	-
	COUNTY TRANSFERS							
7-0200	Inter Fund transfer to General (Arrive wages)	-	-	-	-	-	-	-
	County Transfers Total	-	-	-	-	-	-	-
	Total Expenditures	13,216.29	3,765.70	-	-	5,000.00	5,000.00	5,000.00

2512 Victim's Assistance Program Fund - Expenditures								
		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
839-00	County Relief							
	Operating Expenses							
2-1701	Meals	-	-	-	-	-	-	-
2-1702	Lodging	8,339.39	-	-	-	-	-	-
2-1703	Transportation - Commercial	-	-	-	-	-	-	-
2-1903	Medical Treatment	-	-	-	-	-	-	-
2-2700	Emergency Relief	-	-	-	-	-	-	-
2-2950	Provisions & Clothing	-	-	-	-	-	-	-
2-2951	Rent & Fuel Client Services	-	-	-	-	-	-	-
2-5016	Day Care Costs - Foster Care	-	-	-	-	-	-	-
2-9075	Expenditure Adjustment	-	-	-	-	-	-	-
2-9900	Miscellaneous	-	-	-	-	-	-	-
	Operating Expenses Total	8,339.39	-	-	-	-	-	-
	Total Expenditures	8,339.39	-	-	-	-	-	-

[illegible]

2915 Emergency Management Fund Expenditures								
		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
653-00	Emergency Management					MOVED INTO GENERAL FUND - #693		
	Personal Services							
1-0100	Officials Salary	60,861.00	68,270.15	75,000.00	75,000.00	-	-	-
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.)	-	-	-	-	-	-	-
	Personal Services Total	60,861.00	68,270.15	75,000.00	75,000.00	-	-	-
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-0200	Telephone Service	261.26	308.61	350.00	279.41	-	-	-
2-0210	Cell phone	56.42	-	-	121.62	-	-	-
2-1701	Meals	-	-	500.00	-	-	-	-
2-1702	Lodging	1,915.75	1,142.15	1,700.00	717.00	-	-	-
2-1704	Mileage	3,509.79	2,153.73	-	-	-	-	-
2-1751	Dues, Subs, Reg & Training	1,522.00	1,585.21	1,500.00	493.00	-	-	-
2-2500	Contractual Services	-	-	-	-	-	-	-
2-9900	Miscellaneous	397.99	-	400.00	-	-	-	-
2-9901	Miscellaneous (Natural Disaster Relief Woodcliff)	-	-	-	-	-	-	-
	Operating Expenses Total	7,663.21	5,189.70	4,450.00	1,611.03	-	-	-
	Supplies and Materials							
3-0101	Office Supplies	253.99	154.00	500.00	137.73	-	-	-
3-0209	Fuel - Auto	-	-	3,000.00	528.95	-	-	-
	Supplies and Materials Total	253.99	154.00	3,500.00	666.68	-	-	-
	Capital Outlay							
5-0103	Land Purchase	-	-	-	-	-	-	-
5-0303	Safety Equipment	93.98	233.00	2,000.00	(31,410.83)	-	-	-
5-0311	Radio Equipment	88.00	-	8,000.00	7,584.57	-	-	-
5-0555	E911 Equipment	211.90	9,900.00	6,750.00	6,420.79	-	-	-
5-1100	Technical Equipment	-	-	2,300.00	652.85	-	-	-
5-0302	Vehicles	-	-	48,516.00	80,830.83	-	-	-
	Capital Outlay Total	393.88	10,133.00	67,566.00	64,078.21	-	-	-
	Total Expenditures	69,172.08	83,746.85	150,516.00	141,355.92	-	-	-

2965 Correctional Center Commissary Fund Expenditures								
		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Exp - AMENDED 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
671-00	Correctional Center Commissary							
	Operating Expenses							
2-0100	Postage	-	-	-	-	-	-	-
2-0200	Telephone Service	200,465.11	165,287.61	200,000.00	136,955.53	175,000.00	175,000.00	175,000.00
2-1014	Notary Charges	-	-	-	-	-	-	-
2-1909	Calling Cards	-	-	-	-	-	-	-
2-9900	Miscellaneous Expenses	8,078.35	13,963.87	24,000.00	13,822.05	24,000.00	24,000.00	24,000.00
2-9901	Miscellaneous - Pizza Night	87,568.98	10,175.68	7,000.00	11,093.69	10,000.00	10,000.00	10,000.00
	Operating Expenses Total	296,112.44	189,427.16	231,000.00	161,871.27	209,000.00	209,000.00	209,000.00
	Supplies and Materials							
3-0100	Stationery/Envelopes	1,146.30	1,261.50	2,000.00	1,320.70	2,000.00	2,000.00	2,000.00
3-0101	Offices Supplies	-	-	1,000.00	-	500.00	500.00	500.00
3-0111	Food and Beverages	149,248.27	140,036.20	175,000.00	156,156.71	175,000.00	175,000.00	175,000.00
3-0121	Recreation	64.08	-	-	-	-	-	-
3-0150	Miscellaneous Supplies	-	-	3,000.00	112.34	2,000.00	2,000.00	2,000.00
3-0400	Misc. Commissary Supplies	-	-	1,000.00	-	500.00	500.00	500.00
	Supplies and Materials Total	150,458.65	141,297.70	182,000.00	157,589.75	180,000.00	180,000.00	180,000.00
	Capital Outlays							
5-1100	Other Equipment	-	-	20,000.00	-	40,786.48	40,786.48	40,786.48
5-2510	Misc. Capitol Outlay - Repayment to General Fund	-	-	-	-	-	-	-
	Capital Outlays Total	-	-	20,000.00	-	40,786.48	40,786.48	40,786.48
	Total Expenditures	446,571.09	330,724.86	433,000.00	319,461.02	429,786.48	429,786.48	429,786.48
Is this fund designated as a Special Reserve Fund? No								
If yes, what is the particular purpose of setting funds aside?								

3100 Health Services Bond Fund Revenues								
		Actual Revenue 2023-2024 <1>	Actual Revenue 2024-2025 <2>	Budgeted Revenue 2025-2026 <3>	Actual Revenue 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
271-00	Net Fund Balance 7-1	3,434,992.86	3,851,822.55	4,272,957.66	4,272,957.66	4,709,221.33	4,709,221.33	4,709,221.33
305-00	Property Taxes	-	-	-	-	-	-	-
306-00	Property Taxes Interest	-	-	-	-	-	-	-
	INTERGOVERNMENTAL STATE							
344-01	Homestead Exemption Alloc.	-	-	-	-	-	-	-
344-05	Property Tax Credit	-	-	-	-	-	-	-
346-01	Pro-Rate Motor Vehicle	-	-	-	-	-	-	-
346-02	Carline Tax	-	-	-	-	-	-	-
	Intergovernmental State Total	-	-	-	-	-	-	-
	OTHER INTERGOVERNMENTAL REVENUE							
353-01	In Lieu	-	-	-	-	-	-	-
353-02	In-Lieu-of-tax-5% Gross Revenue	-	-	-	-	-	-	-
356-01	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	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	1,200,000.00
	COUNTY TREASURER							
361-01	Homestead Commission	-	-	-	-	-	-	-
	County Treasurer Total	-	-	-	-	-	-	-
	OTHER FEES & MISC REVENUE							
510-01	Interest on Investments	137,754.69	137,109.11	50,000.34	141,703.67	50,000.34	50,000.34	50,000.34
510-06	Interest on 06 Bond - Health Services	-	-	-	-	-	-	-
511-01	Gain or Loss from sale of CD's	-	-	-	-	-	-	-
532-06	Revenue adjustment	-	-	-	-	-	-	-
540-01	Miscellaneous Revenue	-	-	-	-	-	-	-
	Other Fees & Misc Revenue Total	137,754.69	137,109.11	50,000.34	141,703.67	50,000.34	50,000.34	50,000.34
	INTERFUND TRANSFERS							
590-02	Interfund Transfers from	524.00	-	-	-	-	-	-
	(5000 Health Services Operations Fund)							
	Interfund Transfers Total	524.00	-	-	-	-	-	-
	Total Revenue Available	4,773,271.55	5,188,931.66	5,522,958.00	5,614,661.33	5,959,221.67	5,959,221.67	5,959,221.67
	Less Expenditures	(921,449.00)	(915,974.00)	(5,522,958.00)	(905,440.00)	(5,959,221.67)	(5,959,221.67)	(5,959,221.67)
	Balance Forward	3,851,822.55	4,272,957.66	-	4,709,221.33	-	-	-
				Property Tax		-	-	-
				Delinquent Tax Allowance		-	-	-
				Total Property Tax Requirement to Levy		-	-	-

[illegible]

3300 Bond Fund Revenues - Law Enforcement and Judicial Center								
		Actual Revenue 2023-2024 <1>	Actual Revenue 2024-2025 <2>	Budgeted Revenue 2025-2026 <3>	Actual Revenue 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
271-00	Net Fund Balance 7-1	1,283,568.95	1,409,103.67	1,510,871.10	1,510,871.10	17,828.20	17,828.20	17,828.20
305-00	Property Taxes	898,723.68	905,376.21	-	322,037.27	-	-	-
306-00	Property Taxes Interest	1,576.23	-	-	-	-	-	-
	INTERGOVERNMENTAL STATE							
341-60	Property Tax Credit	-	-	-	-	-	-	-
344-01	Homestead Exemption Alloc.	24,004.43	24,341.56	-	4,034.44	-	-	-
344-05	Property Tax Credit	78,489.93	94,567.96	-	-	-	-	-
344-10	PP Tax Credit	-	-	-	-	-	-	-
346-01	Pro-Rate Motor Vehicle	2,219.89	2,152.45	2,500.00	668.40	-	-	-
346-02	Carline Tax	410.18	362.03	500.00	44.32	-	-	-
346-05	Nameplate capacity tax	-	-	-	3,441.34	-	-	-
	Intergovernmental State Total	105,124.43	121,424.00	3,000.00	8,188.50	-	-	-
	OTHER INTERGOVERNMENTAL REVENUE							
353-02	In-Lieu-of-tax-5% Gross Revenue	4,578.17	4,563.76	3,000.00	339.86	-	-	-
	Other Intergovernmental Revenue Total	4,578.17	4,563.76	3,000.00	339.86	-	-	-
	COUNTY TREASURER							
361-01	Homestead Commission	(240.02)	(243.40)	-	(40.34)	-	-	-
361-02	Tax Credit Commission	-	-	-	-	-	-	-
361-11	Tax Relief Commission	-	-	-	-	-	-	-
	County Treasurer Total	(240.02)	(243.40)	-	(40.34)	-	-	-
	OTHER FEES & MISC REVENUE							
510-01	Interest on Investments	26,510.41	27,223.34	263.90	28,997.14	-	-	-
510-05	Interest 06 Bond	-	-	-	372.58	-	-	-
532-06	Revenue adjustment	-	-	-	-	-	-	-
540-01	Miscellaneous Revenue			350,000.00		-	-	-
	Other Fees & Misc Revenue Total	26,510.41	27,223.34	350,263.90	29,369.72	-	-	-
	INTERFUND TRANSFERS							
590-01	Interfund Transfers from (from General Fund)	-	-	-	-	-	-	-
590-02	Interfund Transfers from (from Inheritance Fund)	(500.00)	-	-	-	-	-	-
	Interfund Transfers Total	(500.00)	-	-	-	-	-	-
	Total Revenue Available	2,319,341.85	2,467,447.58	1,867,135.00	1,870,766.11	17,828.20	17,828.20	17,828.20
	Less Expenditures & cash reserve	(910,238.18)	(956,576.48)	(1,867,135.00)	(1,852,937.91)	(17,828.20)	(17,828.20)	(17,828.20)
	Balance Forward	1,409,103.67	1,510,871.10	-	17,828.20	0.00	0.00	0.00
				Property Tax		-	-	-
				Delinquent Tax Allowance		-	-	-
				Total Property Tax Requirement to Levy		-	-	-

[illegible]

4050 County Building Fund Revenues								
		Actual Revenue 2023-2024 <1>	Actual Revenue 2024-2025 <2>	Budgeted Revenue 2025-2026 <3>	Actual Revenue 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
271-00	Net Fund Balance 7-1	448,896.59	441,330.26	507,136.64	507,136.64	484,054.92	484,054.92	484,054.92
305-00	Property Taxes	88,417.21	89,049.44	100,000.00	88,689.64	100,000.00	100,000.00	100,000.00
306-00	Property Taxes Interest	153.67	-	-	-	-	-	-
	INTERGOVERNMENT FEDERAL							
339-01	Federal grants - other	-	-	-	69,000.00	-	-	-
	Other Intergovernmental Revenue Total	-	-	-	69,000.00	-	-	-
	INTERGOVERNMENT STATE							
344-01	Homestead Exempt Alloc.	2,357.50	2,390.98	-	2,370.28	-	-	-
344-05	Property Tax Credit	7,722.73	9,305.53	-	9,358.27	-	-	-
344-10	PP Tax Credit	-	-	-	-	-	-	-
346-01	Prorate Motor Vehicle	218.35	211.75	-	211.75	-	-	-
346-02	Carline Tax Allocation	40.26	35.55	-	23.67	-	-	-
346-05	Nameplate capacity tax	-	-	-	715.83	-	-	-
	Intergovernment State Total	10,338.84	11,943.81	-	12,679.80	-	-	-
	OTHER INTERGOVERNMENTAL REVENUE							
351-01	Interlocal Government Payment	-	-	-	-	-	-	-
353-02	In Lieu Tax 5% Gross	449.44	448.08	-	472.04	-	-	-
	Other Intergovernmental Revenue Total	449.44	448.08	-	472.04	-	-	-
	COUNTY TREASURER							
361-01	Homestead Commission	(23.59)	(23.93)	-	(23.72)	-	-	-
361-11	Tax Relief Comm	-	-	-	-	-	-	-
	County Treasurer Total	(23.59)	(23.93)	-	(23.72)	-	-	-
	OTHER FEES AND MISC REVENUE							
532-06	Revenue Adjustment	-	(24.00)	-	-	-	-	-
540-01	Miscellaneous Revenue	-	-	-	60,640.38	-	-	-
	Other Fees and Misc. Revenue Total	-	(24.00)	-	60,640.38	-	-	-
	COUNTY TRANSFERS							
590-02	Inter Fund from General	49,976.00	250,000.00	473,000.00	473,000.00	2,899,838.88	2,899,838.88	2,899,838.88
590-03	Inter Fund from Inheritance	150,000.00	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00
	County Transfers Total	199,976.00	425,000.00	648,000.00	648,000.00	3,074,838.88	3,074,838.88	3,074,838.88
	Total Revenue Available	748,208.16	967,723.66	1,255,136.64	1,317,594.78	3,658,893.80	3,658,893.80	3,658,893.80
	Less Expenditures	(306,877.90)	(460,587.02)	(1,255,136.64)	(833,539.86)	(3,658,893.80)	(3,658,893.80)	(3,658,893.80)
	Balance Forward	441,330.26	507,136.64	-	484,054.92	-	-	-
				Property Tax		100,000.00	100,000.00	100,000.00
				Delinquent Tax Allowance		-	-	-
				Total Property Tax Requirement to Levy		100,000.00	100,000.00	100,000.00

4700 Flood Control Fund Revenues								
		Actual Revenue 2023-2024 <1>	Actual Revenue 2024-2025 <2>	Budgeted Revenue 2025-2026 <3>	Actual Revenue 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
271-00	Net Fund Balance	1,089,000.14	1,163,859.94	1,241,040.56	1,241,040.56	1,319,188.73	1,319,188.73	1,319,188.73
305-00	Property Taxes	67,864.15	68,342.01	76,744.16	68,071.46	76,744.16	76,744.16	76,744.16
306-00	Property Taxes Interest	117.69	-	-	-	-	-	-
	INTERGOVERNMENT STATE							
344-01	Homestead Commissions	1,809.28	1,834.79	-	1,819.23	-	-	-
344-05	Property Tax Credit	5,927.85	7,140.83	-	7,183.26	-	-	-
344-10	PP Tax Credit	-	-	-	-	-	-	-
346-01	Prorate	167.59	162.49	150.00	162.53	150.00	150.00	150.00
346-02	Carline	30.90	27.28	-	18.17	-	-	-
346-05	Nameplate Capacity tax	-	-	-	549.39	-	-	-
	Intergovernment State Total	7,935.62	9,165.39	150.00	9,732.58	150.00	150.00	150.00
	OTHER INTERGOVERNMENTAL REVENUE							
353-02	In Lieu Tax 5% Gross	344.98	343.87	350.06	362.32	350.06	350.06	350.06
	Other Intergovernmental Revenue Total	344.98	343.87	350.06	362.32	350.06	350.06	350.06
	COUNTY TREASURER							
361-01	Commissions	(18.09)	(18.34)	-	(18.19)	-	-	-
361-02	Tax Credit Commission	-	-	-	-	-	-	-
361-11	Tax Relief Comm	-	-	-	-	-	-	-
	County Treasurer Total	(18.09)	(18.34)	-	(18.19)	-	-	-
	OTHER FEES AND MISC REVENUE							
540-01	Miscellaneous Revenue	-	-	175.00	-	175.00	175.00	175.00
	Other Fees and Misc Revenue Total	-	-	175.00	-	175.00	175.00	175.00
	COUNTY TRANSFERS							
590-02	Inter Fund Transfer	-	-	-	-	-	-	-
	County Transfers Total	-	-	-	-	-	-	-
	Total Revenue Available	1,165,244.49	1,241,692.87	1,318,459.78	1,319,188.73	1,396,607.95	1,396,607.95	1,396,607.95
	Less Expenditures & cash reserve	(1,384.55)	(652.31)	(1,318,459.78)	-	(1,396,607.95)	(1,396,607.95)	(1,396,607.95)
	Balance Forward	1,163,859.94	1,241,040.56	-	1,319,188.73	-	-	-
	Property Tax					76,744.16	76,744.16	76,744.16
	Delinquent Tax Allowance					-	-	-
	Total Property Tax Requirement to Levy					76,744.16	76,744.16	76,744.16

4700 Flood Control Projects Fund Expenditures								
		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Expense 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
890-00	Flood Control Projects							
	Operating Expenses							
2-4404	Intergovernment Payments (Clear Creek)	-	-	200,000.00	-	200,000.00	200,000.00	200,000.00
2-4405	Intergovernment Payments (Platte River Ice Jam)	1,384.55	652.31	200,000.00	-	200,000.00	200,000.00	200,000.00
2-9900	Miscellaneous	-	-	918,459.78	-	996,607.95	996,607.95	996,607.95
	Operating Expenses Total	1,384.55	652.31	1,318,459.78	-	1,396,607.95	1,396,607.95	1,396,607.95
	Total Expenditures	1,384.55	652.31	1,318,459.78	-	1,396,607.95	1,396,607.95	1,396,607.95
	Cash Reserve	-	-	-	-	-	-	-
	Total	1,384.55	652.31	1,318,459.78	-	1,396,607.95	1,396,607.95	1,396,607.95
Is this fund designated as a Special Reserve Fund? Yes								
If yes, what is the particular purpose of setting funds aside? Flood Control								

5000 Saunders Medical Center Fund Revenues								
		Actual Revenue 2023-2024 <1>	Actual Revenue 2024-2025 <2>	Budgeted Rev - Amended 2025-2026 <3>	Actual Revenue 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
271-00	Net Fund Balance 7-1						-	-
272-00	Retained Earnings	(7,726,475.67)	(3,071,638.52)	(1,348,930.58)	(5,217,411.17)	(4,867,800.04)	(4,867,800.04)	(4,867,800.04)
	OTHER FEES AND MISC. REVENUE							
532.06	Revenue Adjustment	-	-	-	-	-	-	-
534.01	Contributions and Donations	4,370,834.00	520,516.00	45,000.00	267,398.00	45,000.00	45,000.00	45,000.00
540.01	Miscellaneous Revenue	-	-	-	-	-	-	-
	Other Fees and Misc. Revenue Total	4,370,834.00	520,516.00	45,000.00	267,398.00	45,000.00	45,000.00	45,000.00
	COUNTY HOSPITAL REVENUE							
573.02	Nurse Station - Medical & Surgical Acute	1,223,378.20	891,152.90	1,323,715.85	1,372,042.00	1,307,410.60	1,307,410.60	1,307,410.60
573.17	Respiratory Services	456,208.35	396,859.20	372,059.57	432,252.00	445,039.66	445,039.66	445,039.66
573.21	Surgical Services	3,038,845.43	3,430,708.41	3,795,759.85	3,602,838.18	3,821,465.76	3,821,465.76	3,821,465.76
573.23	Emergency Services	2,890,083.30	3,756,207.50	4,716,604.13	4,566,062.70	4,729,495.51	4,729,495.51	4,729,495.51
573.25	Central Services	1,607,485.96	1,245,544.34	1,402,448.67	1,018,493.63	1,083,166.46	1,083,166.46	1,083,166.46
573.35	Monitor	231,605.50	277,174.50	226,386.93	481,659.89	555,809.97	555,809.97	555,809.97
573.38	Speech/Occupation Therapy	508,244.25	489,881.00	488,607.27	761,082.00	502,657.49	502,657.49	502,657.49
573.39	Treatment/Observation	-	-	-	-	-	-	-
573.43	Cardiac Rehabilitation	182,993.20	252,619.00	277,852.82	221,560.29	187,981.83	187,981.83	187,981.83
573.47	Physical Therapy	1,118,408.90	1,284,279.30	1,342,176.95	1,428,356.00	1,441,459.63	1,441,459.63	1,441,459.63
574.01	Laboratory Services	5,940,418.30	6,331,979.33	6,903,698.95	6,872,692.05	7,118,178.17	7,118,178.17	7,118,178.17
574.04	Radiology - Diagnostic	11,232,186.90	11,573,127.85	13,080,248.54	12,922,965.00	13,411,247.14	13,411,247.14	13,411,247.14
574.07	Pharmacy	10,143,455.62	11,259,960.89	13,528,965.77	13,153,773.76	13,841,250.99	13,841,250.99	13,841,250.99
574.12	Clinic Services	6,289,341.03	6,955,359.39	7,532,132.21	7,083,956.50	7,614,885.41	7,614,885.41	7,614,885.41
575.01	Other Operating Revenues	1,136,071.00	1,431,277.00	3,058,500.00	2,780,886.00	2,969,000.00	2,969,000.00	2,969,000.00
575.51	Provision of Bad Debts	(369,450.00)	(431,348.00)	(422,935.00)	(379,698.00)	(442,398.00)	(442,398.00)	(442,398.00)
575.52	Contractual Adjustments	(11,325,758.00)	(11,636,424.00)	(13,565,112.00)	(10,590,768.00)	(12,639,932.00)	(12,639,932.00)	(12,639,932.00)
575.56	Accounts Receivable Variance	-	-	-	-	-	-	-
575.61	Cafeteria	-	-	-	-	-	-	-
579.05	Income/Gains from Investments	1,785,767.00	1,634,376.00	1,730,185.00	1,689,042.00	1,419,700.00	1,419,700.00	1,419,700.00
579.06	Finance Charges	-	-	-	-	-	-	-
	County Hospital Revenues Total	36,089,284.94	39,142,734.61	45,791,295.51	47,417,196.00	47,366,418.62	47,366,418.62	47,366,418.62
	COUNTY NURSING HOME REVENUE							
580.01	Nursing Home Revenue - Regular	5,974,932.00	6,150,951.39	6,800,662.97	6,785,142.00	7,139,611.00	7,139,611.00	7,139,611.00
	County Nursing Home Revenue Total	5,974,932.00	6,150,951.39	6,800,662.97	6,785,142.00	7,139,611.00	7,139,611.00	7,139,611.00
	INTERFUND TRANSFERS							
590.02	Transfers - Interfund to (3100 Health Services Bond Fund)	-	-	-	-	-	-	-
	Interfund Transfers Total	-	-	-	-	-	-	-

5000 Saunders Medical Center Fund Expenditures								
		Actual	Actual	Budgeted	Actual	Official's	Board	
		Expense	Expense	Exp - amended	Expense	Request	Proposed	Adopted
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
		<1>	<2>	<3>	<4>	<5>	<6>	<7>
752-00	Physicians							
2-1704	Mileage	-	-	-	-	-	-	-
2-1801	Dues, Subs, Registration Fees	-	-	-	-	-	-	-
2-2515	Contractual Services	-	-	-	-	-	-	-
	Physicians Total	-	-	-	-	-	-	-
771-00	Hospital Operations							
	Personal Services							
	Full-Time Employees							
1-0301	Administrative	1,645,081.15	1,745,750.90	2,380,515.02	1,813,736.18	2,147,839.93	2,147,839.93	2,147,839.93
1-0303	Maintenance	265,940.12	311,423.17	339,803.34	333,489.05	388,603.99	388,603.99	388,603.99
1-0305	Clerical	2,626,604.79	2,545,157.49	2,978,259.02	2,984,444.18	3,147,106.79	3,147,106.79	3,147,106.79
1-0306	Custodial	-	-	-	-	-	-	-
1-0307	Medical/Health	6,046,894.40	7,422,829.49	7,070,676.66	6,545,323.08	6,762,556.67	6,762,556.67	6,762,556.67
1-0316	Nurses	4,789,474.60	5,242,922.91	5,262,075.66	6,060,000.75	6,136,679.57	6,136,679.57	6,136,679.57
1-0334	Dietary	717,637.49	803,248.00	809,454.55	841,234.72	918,612.27	918,612.27	918,612.27
1-0335	Housekeeping/Laundry	632,472.17	669,999.03	639,796.86	701,248.77	753,688.50	753,688.50	753,688.50
	Personal Services Total	16,724,104.72	18,741,330.99	19,480,581.11	19,279,476.73	20,255,087.72	20,255,087.72	20,255,087.72
	Operating Expenses							
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	187,333.88	225,044.89	490,488.28	266,602.74	281,739.99	281,739.99	281,739.99
2-5617	Respiratory Services	99,910.26	123,964.13	136,280.05	125,331.63	112,420.00	112,420.00	112,420.00
2-5621	Surgical Services	287,077.88	389,584.60	502,500.20	394,921.67	463,699.96	463,699.96	463,699.96
2-5623	Emergency Services	300,065.51	208,462.06	247,500.00	262,359.20	306,625.01	306,625.01	306,625.01
2-5629	Speech/Occupation Therapy	3,079.78	3,159.68	6,419.93	2,221.90	6,519.00	6,519.00	6,519.00
2-5632	Cardiac Rehabilitation	10,076.23	9,828.77	13,840.00	10,039.39	19,540.00	19,540.00	19,540.00
2-5636	Physical Therapy	32,956.68	54,448.43	49,800.05	58,826.76	53,000.03	53,000.03	53,000.03
2-5701	Laboratory Services	508,031.53	519,542.82	823,920.21	667,801.68	588,059.99	588,059.99	588,059.99
2-5704	Radiology - Diagnostic	431,549.91	377,590.49	739,625.12	395,743.74	505,330.13	505,330.13	505,330.13
2-5707	Pharmacy	4,821,057.07	5,458,392.11	8,198,346.43	8,273,988.22	7,949,476.66	7,949,476.66	7,949,476.66
2-5708	Anesthesiology	334,815.00	303,183.00	356,000.01	361,775.01	399,999.97	399,999.97	399,999.97
2-5717	Social Services	3,486.22	2,339.93	4,772.05	3,634.09	4,772.04	4,772.04	4,772.04

5000 Saunders Medical Center Fund Expenditures								
		Actual Expense 2023-2024 <1>	Actual Expense 2024-2025 <2>	Budgeted Exp - amended 2025-2026 <3>	Actual Expense 2025-2026 <4>	Official's Request 2026-2027 <5>	Board Proposed 2026-2027 <6>	Adopted 2026-2027 <7>
771-00	Hospital Operations							
	Operating Expenses (continued)							
2-5718	Medical Records Services	716,481.75	515,917.88	651,323.46	599,221.16	648,570.00	648,570.00	648,570.00
2-5720	Recovery Room	-	-	-	-	-	-	-
2-5722	Purchasing/Stores Management	373,014.16	505,341.65	462,250.05	425,392.08	618,300.10	618,300.10	618,300.10
2-5803	Medical Staff Service and Education	-	-	-	-	-	-	-
2-5805	Dietary Services	447,645.97	486,216.78	514,700.04	547,228.37	529,550.05	529,550.05	529,550.05
2-5807	Plant Maintenance	625,815.03	642,254.40	1,266,969.97	777,669.43	809,674.94	809,674.94	809,674.94
2-5808	Plant Operation	-	-	-	-	-	-	-
2-5809	Housekeeping Service	64,729.60	82,951.25	64,000.04	71,340.86	87,550.06	87,550.06	87,550.06
2-5811	Laundry/Linen Service	69,288.47	59,600.92	81,849.98	97,010.12	98,349.00	98,349.00	98,349.00
2-5831	Administrative Services	2,953,469.28	3,403,382.77	5,761,090.27	5,122,725.17	5,055,688.92	5,055,688.92	5,055,688.92
2-5851	Depreciation/Leases/Rent	1,563,627.55	1,672,130.17	1,337,996.54	1,766,631.71	999,062.75	999,062.75	999,062.75
2-5868	Licenses and Taxes	-	-	-	-	-	-	-
2-5871	Employee Benefits	-	-	-	-	-	-	-
2-5875	Other Operating Expenses	-	-	-	-	-	-	-
2-5901	Non-operating Expenses	-	-	-	-	-	-	-
2-8502	Clinic Expense	991,884.99	1,011,758.37	1,222,440.08	1,080,928.63	1,317,800.01	1,317,800.01	1,317,800.01
	Operating Expenses Total	14,825,396.75	16,055,095.10	22,932,112.76	21,311,393.56	20,855,728.61	20,855,728.61	20,855,728.61
	Equipment Rental							
4-0200	Office Equipment	-	-	-	-	-	-	-
	Equipment Rental Total	-	-	-	-	-	-	-
	Capital Outlays							
5-0800	Medical and Hospital Equipment	880,666.72	1,235,056.48	1,287,979.45	1,034,820.64	1,308,479.00	1,308,479.00	1,308,479.00
	Capital Outlay Total	880,666.72	1,235,056.48	1,287,979.45	1,034,820.64	1,308,479.00	1,308,479.00	1,308,479.00
	Debt Servicing							
6-0100	Principal Retirement	675,000.00	690,000.00	700,000.00	700,000.00	730,000.00	730,000.00	730,000.00
6-0200	Interest Payments	237,889.00	281,396.00	168,890.00	258,521.00	153,000.00	153,000.00	153,000.00
	Debt Servicing Total	912,889.00	971,396.00	868,890.00	958,521.00	883,000.00	883,000.00	883,000.00
	Special Reserve							
8-0100	Retained Earnings-moved up to Revenue "272"	-	-	-	-	-	-	-
	Special Reserve Total	-	-	-	-	-	-	-
	Hospital/Clinic Expenditures Total	33,343,057.19	37,002,878.57	44,569,563.32	42,584,211.93	43,302,295.33	43,302,295.33	43,302,295.33

5000 Saunders Medical Center Fund Expenditures								
		Actual	Actual	Budgeted	Actual	Official's	Board	
		Expense	Expense	Exp - amended	Expense	Request	Proposed	Adopted
		2023-2024	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027
		<1>	<2>	<3>	<4>	<5>	<6>	<7>
775-00	Long-Term Care Operations							
	Personal Services							
1-0301	Administrative	227,346.18	219,736.31	123,875.37	217,598.04	244,490.40	244,490.40	244,490.40
1-0311	Social Services	68,288.31	98,506.06	78,207.46	90,772.34	104,775.45	104,775.45	104,775.45
1-0316	Nurses	4,412,429.58	4,609,745.69	4,838,106.91	4,860,755.08	5,159,674.77	5,159,674.77	5,159,674.77
1-0334	Dietary	-	-		-		-	-
1-0335	Housekeeping/Laundry	-	-		-		-	-
1-0336	Recreation/Rehab	106,430.99	109,207.44	124,037.53	101,736.29	106,340.05	106,340.05	106,340.05
1-0340	Public Relations	-	-		-		-	-
	Personal Services Total	4,814,495.06	5,037,195.50	5,164,227.27	5,270,861.75	5,615,280.67	5,615,280.67	5,615,280.67
	Operating Expenses							
2-0200	Telephone Service	6,378.12	8,826.14	8,500.01	12,031.76	6,800.00	6,800.00	6,800.00
2-0609	Maintenance and Repairs	360.42	1,551.75	8,999.99	1,903.46	2,149.00	2,149.00	2,149.00
2-1680	General and Mechanical Repair	-	-		-		-	-
2-1704	Mileage	-	-		-		-	-
2-1801	Dues, Subs, Registration Fees	13,639.50	7,490.13	35,500.00	15,579.66	23,666.00	23,666.00	23,666.00
2-2201	Form Printing	-	-		-		-	-
2-2515	Contractual Services	132,143.48	229,632.55	224,999.54	228,127.25	202,000.07	202,000.07	202,000.07
2-5803	Medical Staff Service and Education	15,240.18	19,525.95	19,999.96	11,480.22	20,000.00	20,000.00	20,000.00
2-5871	Employee Benefits	-	-		-		-	-
2-9075	Expenditure Adjustment	-	-		-		-	-
2-9900	Miscellaneous	-	-		-		-	-
	Operating Expenses Total	167,761.70	267,026.52	297,999.50	269,122.35	254,615.07	254,615.07	254,615.07
	Supplies and Materials							
3-0105	Medical/Hospital							
3-0132	Nursing	216,653.11	264,504.59	276,599.97	281,962.14	299,954.40	299,954.40	299,954.40
3-0135	Recreation/Rehabilitation	17,086.16	17,522.92	25,050.03	23,875.52	18,000.00	18,000.00	18,000.00
3-0400	Miscellaneous	11,186.43	7,768.55	8,600.05	11,160.53	10,999.82	10,999.82	10,999.82
	Supplies and Materials Total	244,925.70	289,796.06	310,250.05	316,998.19	328,954.22	328,954.22	328,954.22
	Capital Outlays							
5-0200	Buildings - Accrual	-	-	-	-	-	-	-
5-0205	Depreciation Funding	138,335.62	145,666.83	186,757.76	167,532.92	182,084.29	182,084.29	182,084.29
5-0800	Medical and Hospital Equipment	-	-	759,230.00	643,597.69	-	-	-
	Capital Outlay Total	138,335.62	145,666.83	945,987.76	811,130.61	182,084.29	182,084.29	182,084.29
	Long-Term Care Expenditures Total	5,365,518.08	5,739,684.91	6,718,464.58	6,668,112.90	6,380,934.25	6,380,934.25	6,380,934.25
	Total All SMC Expenditures	38,708,575.27	42,742,563.48	51,288,027.90	49,252,324.83	49,683,229.58	49,683,229.58	49,683,229.58

SECTION C

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

NOTICE: the Public Hearing for the following will be held August 25, 2026 at 6:00 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
		2024-2025	2025-2026	2026-2027			
		(1)	(2)	(3)	(4)	(5)	(6)
General	100	19,581,610.04	20,558,258.09	24,923,155.60	2,500,000.00	13,617,891.62	\$ 13,805,263.98
Highway Bridge Buyback	650	929,399.64	710,698.11	2,914,509.61	-	2,914,509.61	\$ -
Radio Systems Project	940	7,690,304.70	3,970,811.23	7,761,984.20	-	7,761,984.20	\$ -
Communications Tower	942	9,726.80	18,656.50	87,143.68	-	87,143.68	\$ -
Public Works	970	7,771,134.64	8,765,072.13	13,691,446.23	-	13,691,446.23	\$ -
County Attorney IV-D	985	7,988.50	1,252.80	153,654.00	-	153,654.00	\$ -
Co Visitor Promotion	990	18,478.82	23,894.26	74,615.15	-	74,615.15	\$ -
Co Visitor Improvement	995	-	13,169.95	156,056.02	-	156,056.02	\$ -
Reg of Deeds-Preservation& Modernizat	1150	4,402.45	19,470.61	180,180.04	-	180,180.04	\$ -
Veteran's Aid	1900	-	-	109,792.13	-	109,792.13	\$ -
Youth Camp	2100	4,317.50	4,757.50	11,624.41	-	11,624.41	\$ -
County Transportation	2200	149,627.53	125,901.60	210,187.74	-	210,187.74	\$ -
Diversion Program-Youth	2355	347,787.76	251,569.91	301,479.29	-	301,479.29	\$ -
STOP Program	2356	8,263.92	100.00	52,366.00	-	52,366.00	\$ -
Drug Law Enforcement & Educ	2360	11,496.13	-	6,868.00	-	6,868.00	\$ -
Drug Testing	2375	-	-	20.00	-	20.00	\$ -
III Corps Drug Task Force	2380			890,235.75	-	890,235.75	\$ -
Drug Court	2390	167.80	330.00	9,550.00	-	9,550.00	\$ -
Fed Drug Law Enforce	2410	-	-	122,500.00	-	122,500.00	\$ -
DARE Fund	2420	500.00	1,839.17	10,446.85	-	10,446.85	\$ -
Canine (K-9)	2430	3,177.00	206.71	7,307.29	-	7,307.29	\$ -
Diversion Progr-Youth Ser Grant	2500	3,765.70	-	5,000.00	-	5,000.00	\$ -
Victims Assistance Program	2512	-	-	-	-	-	\$ -
Infrastructure Damage/Disaster Fd	2575	-	-	-	-	-	\$ -
Covid American Rescue Plan	2580	691,274.00	-	-	-	-	\$ -
Inheritance	2700	2,175,000.00	2,176,540.64	3,007,097.26	-	3,007,097.26	\$ -
911 Emergency Services	2910	48,932.58	44,209.16	272,833.61	-	272,833.61	\$ -
911 Wireless Services	2913	105,469.12	121,114.58	214,774.86	-	214,774.86	\$ -
Emergency Management	2915	83,746.85	141,355.92	-	-	-	\$ -
Correction Center Commissary	2965	330,724.86	319,461.02	429,786.48	-	429,786.48	\$ -
Bond-Health Services	3100	915,974.00	905,440.00	5,959,221.67	-	5,959,221.67	\$ -
Bond-Law Enforce/Judicial	3300	956,576.48	1,852,937.91	17,828.20	-	17,828.20	\$ -
County Building	4050	460,587.02	833,539.86	2,158,893.80	-	2,058,893.80	\$ 100,000.00
Flood Control	4700	652.31	-	1,396,607.95	-	1,319,863.79	\$ 76,744.16
Medical Center	5000	42,742,563.48	49,252,324.83	49,683,229.58	-	49,683,229.58	\$ -
TOTALS		\$ 85,053,649.63	\$ 90,112,912.49	\$ 114,820,395.40	\$ 2,500,000.00	\$ 103,338,387.26	\$ 13,982,008.14

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ -	\$ 13,982,008.14	\$ 13,982,008.14

Unused Property Tax Request Authority created for next year	\$ 441,191.72
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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 6th day of October 2026 at 9:45 a.m. , in the Board of Supervisors Room, 3rd Floor of the Courthouse, 433 N. Chestnut Street, Wahoo, 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

	2025	2026	Change
Budgeted total expenditures	116,870,069.50	113,513,744.37	-2.87%
Property Tax Request	13,515,715.94	13,979,305.00	3.43%
Valuation - General	5,962,519,534	6,591,687,929	10.55%
Valuation - Bond	5,950,751,326	6,591,687,929	10.77%
Tax Rate	0.226680	0.212076	-6.44%
Tax Rate if Prior Tax Request was at Current Valuation	0.205042		

SAUNDERS COUNTY
2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2025-2026 Total Property Tax Request (1) \$ 13,515,715.94
(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized
(Will all be zero for 2025-2026 budget because first year of new cap)

Approved Bonds (prior year line 16)	(2)	-
Emergency Response (prior year line 17)	(3)	-
Public Safety Services (prior year line 18)	(4)	-
County Attorneys (prior year line 19)	(5)	-
County Public Defenders (prior year line 20)	(6)	-
Response to Public Safety Threat (prior year line 21)	(7)	-
Public Safety Interlocal Agreements (prior year line 22)	(8)	-
Voter Approved Increase (prior year line 23)	(9)	-
Unused authority used in the prior year (prior year line 24)	(10)	-

TOTAL Prior Year Exceptions Utilized (total line 2 thru 10) (11) -

Preliminary Property Tax Request Authority (line 1 - line 11) (12) 13,515,715.94

Allowed Increases to Preliminary Property Tax Request Authority

2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 13,516,417.90
See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

<u>85,068,632.00</u>	/	<u>5,962,519,534.00</u>	=	<u>1.43%</u>	
2026 Growth Value		2025 Total Valuation		(14a)	<u>192,841.83</u>
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)					Increase due to Growth (14)

Inflation Percentage	<u>5.26%</u>	
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)	(15a)	<u>710,963.58</u>
		Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2026-2027 Property Taxes Budgeted For:

Approved Bonds (16)
(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))

Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2) (17) -

Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3) (18) -

County Attorneys (19) -

County Public Defenders (20) -

Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024 (21) -

Support of an interlocal agreement relating to public safety (22) -

Voter approved increase pursuant to § 13-3405 (23) -
(MUST attach sample ballot language and certified election results)

Prior Year's Unused Property Tax Request Authority used this year (24) -
(Cannot exceed amount on Supporting Schedule 1, line 1)

Total Exceptions Utilized (Total lines 16 thru 24) (25) -

2026-2027 Total Property Tax Request Authority (Total lines 12, 14, 15, 25) (26) 14,419,521.35

2026-2027 ACTUAL Property Tax Request (from Cover Page - Page 1) (27) 13,979,305.00

Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3) (28) 440,216.35
(Line 26 - Line 27, MUST be greater than or equal to \$0.00)

SAUNDERS COUNTY
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority (See instructions below for how to determine this amount)	(1)	\$ 601,334.56
Less: Amount used this year (from Computation Form, line 24) (cannot exceed line 1)	(2)	-
Add: Unused Authority created this year (from Computation Form, line 28)	(3)	440,216.35
Total Unused Property Tax Request Authority available for future years (cannot be less than \$0.00)	(4)	1,041,550.91

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			\$ -
			-
			-
			-
			-
			-
Total Emergency Response Exception (must agree to Computation Form, line 17)			-

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	\$ -
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception (must agree to Computation Form, line 18)	-

SAUNDERS COUNTY

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 13,515,715.94
(Total Personal and Real Property Tax Required from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase
85,068,632 / 5,962,519,534 = 1.43 % (3)
2025 Real Growth Value Prior Year Total Real Property
per Assessor Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.43 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 463,589.06

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 13,979,305.00
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) \$ 13,979,305.00
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must information to the County Asessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

Instructions:

Line 1: This will complete automatically based on the prior year property tax request entered on the "Basic Data Input" tab. It will equal the TOTAL property tax request from the cover page of the previous year's budget

Line 2: This will be 2%. Nothing required.

Line 3: Enter the Real Growth Value and Prior Year Total Real Property Valuation from this year's Certification of Taxable Valuation received from the County Assessor. The County Assessor must report prior year total real property value on this year's certification because last year's valuation certification was of total valuation, not just real property valuation, as stipulated in the Property Tax Request Act.

Lines 4-7: These lines will calculate automatically. Nothing required.

If line (7) is greater than line (6), your political subdivision is required to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is less than line (6), your political subdivision is not required to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

SAUNDERS COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Nebraska State Auditor	? On starting date - 6/30/24	Auditing services
Butler County & Colfax County	5/14/2007 - to present	Bailiff to assist the District Judge
State of Nebraska	? Inception - to present	Child Support Enforcement
Saunders County Historical Society	Inception - to present	County Museum
Cities and Villages in County	Inception - to present	County Sheriff Law Enforcement Services
Southeast Nebraska Development District	Inception - to present	Development
Cities and Villages in County	Inception of 911 - to present	Dispatch (911) Services
University of Nebraska	? On starting date - to present	Extension services
Dodge County, Sarpy County, Lancaster County, Cities & Villages in County and Federal Marshals	Inception - to present	Housing of Prisoners
Papio-River NRD, Lower Platte North NRD, Lower Platte South NRD, Cass County, Douglas County, and Sarpy County	1/18/1995 - present	Dealing with ice jams on the Lower Platte River
Juvenile Contractual Services	? On starting date - to present	
Senior Services Program	Inception - to present	Saunders County Senior Diner Meal Reimbursement Program
Region V	? On starting date - to present	Meet the requirements of providing mental health services
District 5 Probation	? On starting date - to present	Probation services
Region V	? On starting date - to present	Providing mental health services
NIRMA & NIRMA II	1/15/1988 - to present	Governmental risk management/self insurance pool
Marble Township, South Cedar Township, Wahoo Rural Township, Chester Township, Ashland Rural Township, Newman Township, and Oak Creek Township	Annual agreement renewed yearly	County provides township road maintenance and snow removal and other misc agreements
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) Truancy Program
Dodge County and Washington County	4/2002 - to present	Develop a Regional Health Dept (Three Rivers Public Health)
Northeast Nebraska Juvenile Services and Other Counties and Tribes	1/21/1997 - to present	Coalition & construction of new facility for housing juveniles
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	Clear Creek Levee Project for flood control

Total Amount used as Lid Exemption \$ -

INTERFUND TRANSFERS FOR FISCAL YEAR 2026-2027					
#	Fund making transfer out	Amount Out	#	Fund receiving transfer in	Amount In
100	General	2,899,838.88	4050	County Building	2,899,838.88
100	General	275,000.00	970	Public Works Fund:	
100	General	90,491.81		Building & Grounds	275,000.00
100	General	1,295,023.68		Noxious Weed	90,491.81
				Road	1,295,023.68
100	General	27,770.72	2200	County Transportation	27,770.72
100	General	159,000.00	2355	Diversion Program Youth Srvc.	159,000.00
100	General	-	2915	Emergency Management	-
2700	Inheritance	175,000.00	4050	County Building	175,000.00
2700	Inheritance	-	940	Public Safety Radio System	-
100	General	-	940	Public Safety Radio System	-
Total Transfers Out		4,922,125.09	Total Transfers In		4,922,125.09

Saunders County Treasurer
Taxes Remaining Report

UNPAID TAXES FOR BUDGET AS OF JUNE 30, 2026

<u>YEAR</u>	<u>RE & PERSONAL UNPAID</u>
2023	80,505.14
2024	64,919.91
2025	21,670,092.60
TOTAL	<u><u>21,815,517.65</u></u>

For informational purposes only.

COUNTY LEVY LIMIT FORM 2026											
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 -											
Saunders County	13,979,305.00	-	-	-	-	13,979,305.00	6,591,687,929	0.212075	3,295,843.96	0.050000	
Others subject to allocation -											
Saunders Co. Ag Society	404,869.35	-	-	-	-	404,869.35	6,591,687,929	0.006142			
Ashland Fire Dist. #1	496,936.66	-	-	-	-	496,936.66	1,242,341,631	0.040000			
Bohemia Township	109,094.42	-	-	-	-	109,094.42	109,094,419	0.100000			
Calculated Levy/Interlocal Agmt Levy											0.358217

Note: The highest levied subdivisions are listed above.

Limitation: 0.450000
Results: Acceptable

2026-2027 COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	(Column B)	(Column C)	(Column D)	(Column E)	(Column F)
Countywide Entities					
County	13,979,305.00	-	6,591,687,929	0.212075	0.000000
Ag. Society	404,869.35	-	6,591,687,929	0.006142	0.000000
		-		0.000000	0.000000
		-		0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.218217	

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	3,295,844	0.050000
Other entities property taxes designated for interlocal agreements	-	0.000000
Total County Levy Authority (Cannot exceed 50 cents)		0.500000 (1)

Levy Limit Analysis

Countywide General Levy (Line 13)	0.212075
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	0.006142
Largest possible district levy	0.358217 (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