2024 - 2025
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
CUMING COUNTY

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

Contact Information
Auditor of Public Accounts
State Capitol, Suite 2303
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 9-30-2024
1. Auditor of Public Accounts ~ Electronically or by mail
http://www.auditors.nebraska.gov
2. County Board (SEC. 13-1508), 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
GENERAL FUND		4,278,284.94	4,278,284.94
Total All Funds	0.00	4,278,284.94	4,278,284.94

Report of Interlocal Agreements & Joint Public Agencies

Was this subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of JULY 1, 2023 through June 30, 2024?

[X] **YES** [ ] **NO**

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

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of JULY 1, 2023 through June 30, 2024?

[ ] **YES** [X] **NO**

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

Total Certified Valuation	3,373,911,401

(Certification of Valuations(s) from County Assessor **MUST** be attached)

Outstanding Bonded Indebtedness as of July 1, 2024

Principal	3,600,000.00
Interest	151,875.00
Total Bonded Indebtedness	3,751,875.00

CUMING COUNTY

BUDGET MESSAGE

This Budget document is submitted to the citizens of Cuming County after review by the County Board of Supervisors. This budget as submitted, will increase the tax asking by 2.65% and the levy by -6.35%. Major expenditures included in this year's budget include bond payment & interest for the Beemer Elkhorn River Bridge project. A new construction project to replace the bridge over the Elkhorn River on 6th Road, Wisner, NE will go out for bids in the fall of 2024. The Board reduced the department budgets to add funds to the sinking fund for the Wisner bridge project. $1,500,000 was budgeted in the Federal Grant Fund. The Board is anticipating that amount from the ***Mike Flood FY 25 Community Project Funding*** to offset some of the expenditures for the Wisner bridge project.

The County uses six petty cash funds and are listed as follows:

$1500 – emergency services to County Veterans

$200,000 – funds a semi self-insured employee health insurance program

$50 – miscellaneous expenses for the County Clerk

$800 – emergency services for indigent citizens

$500 – miscellaneous expenses for the County Sheriff

$80 – funds cash drawers for the County Court

Steve Meister

Steve Meister, Chairman

CUMING COUNTY
CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Cuming County
ADDRESS	200 S LINCOLN ST
CITY & ZIP CODE	WEST POINT 68788
TELEPHONE	402-372-6002
WEBSITE	CUMINGCOUNTYNE.GOV

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Steve Meister	Bonnie Vogltance	Bonnie Vogltance
TITLE / FIRM NAME	Chairman	Clerk	Clerk
TELEPHONE	402-380-0650	402-372-6002	402-372-6002
EMAIL ADDRESS	smeister@cumingcounty.ne.gov	clerk@cumingcounty.ne.gov	clerk@cumingcounty.ne.gov

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

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$4,278,284.9
Motor Vehicle Pro-Rate		(2)	$8,500.00
In-Lieu of Tax Payments		(3)	$6,200.00
Prior Year Capital Improvements that were excluded from Restricted Funds			
Prior Year Capital Improvements Excluded from Restricted Funds. (From Prior Year Lid Support. Line (18))	240,035.00-	(4)	
LESS: Amount Spent During 2023-2024	79,609.28-	(5)	
LESS: Amount Expected to be spent in Future Budget Years	160,425.72-	(6)	
Amount to be included as restricted funds (CANNOT be a negative number)		(7)	-
Motor Vehicle Tax		(8)	$570,000.00
Local Option Sales Tax		(9)	-
Transfers of Surplus Tax		(10)	-
Excess Tax Collections Returned to County (Statute 77-1776)		(11)	-
Insurance Premium Tax		(12)	$31,000.00
Nameplate Capacity Tax		(13)	-
Motor Vehicle Fees		(14)	$215,000.00
Reimbursement of Indigent Defense Services		(15)	-
License or Occupation Tax (Statute 77-27, 223)		(16)	-
TOTAL RESTRICTED FUNDS (A)		(17)	**$5,108,984.94**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	160,425.72-	(18)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (cannot exclude same capital improvements from more than one lid calculation) Agrees to Line (6)	160,425.72-	(19)	
Allowable Capital Improvements		(20)	-0- -
Bonded Indebtedness		(21)	-
Public Facilities Construction Projects (Statutes 72-2031 to 72-2308)		(22)	-
Interlocal Agreements/Joint Public Agency Agreements		(23)	$1,235,104.67
Public Safety Communication Project (Statute 86-416)		(24)	-
Judgments		(25)	-
Refund of Property Taxes to Taxpayers		(26)	-
Repairs to Infrastructure Damaged by Natural Disaster		(27)	-
		(28)	
TOTAL LID EXCEPTIONS (B)		(29)	**$1,235,104.67**

TOTAL RESTRICTED FUNDS
For Lid Computation
(To Line 11 of the Lid Computation Form)
To Calculate: Total Restricted Funds (A)-Line 17 MINUS Total Lid Exceptions (B)-Line 29 (30) **$3,873,880.27**

Cuming
Lid Computation Form For Fiscal Year 2024-2025

Prior Year Restricted Funds Authority

5,185,578.62

Prior Restricted Funds from Line (10) of last year's Lid Form (1) ~~$4,948,037.25~~

Amount budgeted for Indigent Defense Services that is required to develop a plan and meet the standards necessary to qualify for reimbursement of expenses or seeking additional reimbursement for improving its indigent criminal defense program. (2) -

License or Occupation Tax - For the second fiscal year in which a County will receive a full year of receipts, the County can add the first year of receipts to the Base Amount. (2.1) -

Prior Year Adjusted Restricted Funds Authority (Base Amount) = Line (1) Plus Line (2) Plus Line (2.1) (3) ~~$4,948,037.25~~ 5,185,578.62

Current Year Allowable Increases

Base Limitation Percent Increase (2.5%) 2.50% (4)

Allowable Growth Per the Assessor Minus 2.5%

$19,104,835.00	/	$3,077,946,616.00	=	0.62%	0.00% (5)
2024 Growth per Assessor		2023 Valuation		Multiplied times 100 to get %	

Additional One Percent Board Approved Increase 1.00%

7	/	0	=	0.00%	0.00% (6)
# of Board Members voting "Yes" for increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body	

- Attach a copy of the Board Minutes Approving the Increase

Special Election - Voter Approved % Increase ~~1.00%~~ (7)

- Please Attach Ballot Sample and Election Results

Total Allowable Percent Increase = Line (4) + Line (5) + Line (6) + Line (7) (8) 3.50%

Allowable Dollar Amount of Increase to Restricted Funds = Line (3) x Line (8) (9) 181,495.25 ~~$173,181.30~~

Total Restricted Funds Authority = Line (3) + Line (9) (10) 5,367,073.87 ~~$5,121,218.55~~

Less: Restricted Funds from Lid Supporting Schedule (11) $3,873,880.27

Total Unused Restricted Funds Authority = Line (10) - Line (11) (12) ~~$1,247,338.28~~ 1,493,193.60

Line (12) Must Be Greater Than Or Equal To Zero Or You Are In Violation Of The Lid Law.

CUMING COUNTY
2024-2025 Capital Improvement Lid Exceptions

Description of Capital Improvement	Amount Budgeted
Bridge replacement 6th Rd, C-20-(574)	~~$0.00~~ 160,425.72
Total - Must agree to Line 18 on Lid Support Form	**$0.00**

Prior Year Restricted Funds Authority

Prior Restricted Funds from Line (10) of last year's Lid Form	(1)	$4,948,037.25
Amount budgeted for Indigent Defense Services that is required to develop a plan and meet the standards necessary to qualify for reimbursement of expenses or seeking additional reimbursement for improving its indigent criminal defense program.	(2)	-
License or Occupation Tax - For the second fiscal year in which a County will receive a full year of receipts, the County can add the first year of receipts to the Base Amount.	(2.1)	-
Prior Year Adjusted Restricted Funds Authority (Base Amount) = Line (1) Plus Line (2) Plus Line (2.1)	(3)	$4,948,037.25

Current Year Allowable Increases

Base Limitation Percent Increase (2.5%) 2.50% (4)

Allowable Growth Per the Assessor Minus 2.5%

2024 Growth per Assessor	/	2023 Valuation	=	Multiplied times 100 to get %		
$19,104,835.00	/	$3,077,246,616.00	=	0.62%	0.00%	(5)

Additional One Percent Board Approved Increase

# of Board Members voting "Yes" for increase	/	Total # of Members in Governing Body at Meeting	=	Must be at least .75 (75%) of the Governing Body		
7	/	0	=	0.00%	0.00%	(6)

- Attach a copy of the Board Minutes Approving the Increase

Special Election - Voter Approved % Increase 1.00% (7)

- Please Attach Ballot Sample and Election Results

Total Allowable Percent Increase = Line (4) + Line (5) + Line (6) + Line (7)	(8)	3.50%
Allowable Dollar Amount of Increase to Restricted Funds = Line (3) x Line (8)	(9)	$173,181.30
Total Restricted Funds Authority = Line (3) + Line (9)	(10)	$5,121,218.55
Less: Restricted Funds from Lid Supporting Schedule	(11)	3713454.55 ~~$3,873,880.27~~
Total Unused Restricted Funds Authority = Line (10) - Line (11)	(12)	~~$1,247,338.28~~ 1,407,764.00

Line (12) Must Be Greater Than Or Equal To Zero Or You Are In Violation Of The Lid Law.

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$4,278,284.94
Motor Vehicle Pro-Rate		(2)	$8,500.00
In-Lieu of Tax Payments		(3)	$6,200.00
Prior Year Capital Improvements that were excluded from Restricted Funds			
Prior Year Capital Improvements Excluded from Restricted Funds. (From Prior Year Lid Support. Line (18))	240,035.00 -	(4)	
LESS: Amount Spent During 2023-2024	79,609.28 -	(5)	
LESS: Amount Expected to be spent in Future Budget Years	160,425.72 -	(6)	
Amount to be included as restricted funds (CANNOT be a negative number)		(7)	-
Motor Vehicle Tax		(8)	$570,000.00
Local Option Sales Tax		(9)	-
Transfers of Surplus Tax		(10)	-
Excess Tax Collections Returned to County (Statute 77-1776)		(11)	-
Insurance Premium Tax		(12)	$31,000.00
Nameplate Capacity Tax		(13)	-
Motor Vehicle Fees		(14)	$215,000.00
Reimbursement of Indigent Defense Services		(15)	-
License or Occupation Tax (Statute 77-27, 223)		(16)	-
TOTAL RESTRICTED FUNDS (A)		(17)	**$5,108,984.94**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	-	(18)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (cannot exclude same capital improvements from more than one lid calculation) Agrees to Line (6)	160,425.72 -	(19)	
Allowable Capital Improvements		(20)	160,427.72-
Bonded Indebtedness		(21)	-
Public Facilities Construction Projects (Statutes 72-2031 to 72-2308)		(22)	-
Interlocal Agreements/Joint Public Agency Agreements		(23)	$1,235,104.67
Public Safety Communication Project (Statute 86-416)		(24)	-
Judgments		(25)	-
Refund of Property Taxes to Taxpayers		(26)	-
Repairs to Infrastructure Damaged by Natural Disaster		(27)	-
		(28)	1,395,530.39
TOTAL LID EXCEPTIONS (B)		(29)	~~$1,235,104.67~~
TOTAL RESTRICTED FUNDS For Lid Computation (To Line 11 of the Lid Computation Form) To Calculate: Total Restricted Funds (A)-Line 17 MINUS Total Lid Exceptions (B)-Line 29		(30)	~~$3,873,880.27~~ 3,713,454.55

CUMING COUNTY

2024-2025 Capital Improvement Lid Exceptions

Description of Capital Improvement	Amount Budgeted
Bridge replacement 6th Rd, C-20-(574)	$0.00
Total - Must agree to Line 18 on Lid Support Form	**$0.00**

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2023 through June 30, 2024

Cuming County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Cuming County & West Point	ongoing	18th road maintenance	$0.00
Dodge, Cuming, Colfax counties & Fremont	ongoing	connecting to statewide ESInet	$0.00
Cuming Co & Lower Elkhorn Nat Resources	ongoing	data sharing	$0.00
Cuming Co & Region IV Disability	ongoing	disability programming	$19,910.00
Cuming Co, Dodge Co, Saunders et.al.	ongoing	drug task force	$0.00
Cuming County & cities & villages	ongoing	E911 communication services	$197,923.67
Cuming Co, WPoint,Wisner,Beem,Banc	July 2023	Economic Development services	$0.00
Cuming Co & NE Nebr Economic Devel	ongoing	Economic Development Services	$0.00
Cuming Co & University of Nebraska	ongoing	Extension Services	S142,300.00
Cuming & Antelope counties	ongoing	inmate housing	$0.00
Cuming & Platte counties	ongoing	inmate housing	$0.00
Cuming & Washington counties	ongoing	inmate housing	$0.00
NPAIT	ongoing	investments	$0.00
Cuming & Burt co & their cities & villag	March 2024-March 2027	Joyride - transportation	$0.00
Cuming Co & Burt Co	June 30, 2023	Juvenile Diversion Services	$38,866.00
Cuming Co & Region IV Mental Health	ongoing	mental health services	$38,000.00

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2023 through June 30, 2024

Cuming County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
NE District counties	ongoing	NE Nebr Juvenile Detention	$5,000.00
insurance costs	2023-2024 fiscal year	NIRMA	$64,105.00
Burt, Cuming, Madison & Stanton Counties	ongoing	public health services	$0.00
Cuming County & CC Public Power	end of generator life or term of lease	Radio Tower	$0.00
Cuming Co & Area on Aging	ongoing	services for the elderly	$0.00
Cuming Co & city of West Point	Aug 31, 2028	shared law enforcement services	$0.00
Cuming Co & West Point, Wisner, Beemer	Oct 1, 2019 to Sept 30, 2024	solid waste services	$157,000.00
Cuming County & County Townships	2025	township gravel & sign maintenance	$572,000.00
		Total Amount used as Lid Exemption	**$1,235,104.67**

CUMING COUNTY

2024 - 2025 Allowable Growth Percentage Computation Form

Calculation of Base Property Tax Request Authority

Prior Year Total Property Tax Request (1) $4,167,837.25
*(Total Personal and Real Property Required from **prior year** budget - Cover Page)*

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

Real Growth Percentage Increase

$19,104,835.00 / $2,920,090,270.00 = 0.65% (3)

2024 Real Growth Value per Assessor / Prior Year Total Real Property Valuation per Assessor

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The county Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.65%

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $110,447.69

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) $4,278,284.94

Actual Property Tax Request

2024 - 2025 ACTUAL Total Property Tax Request (7) $4,278,284.94
(Total Personal and Real Property Required from Cover Page)

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 proposed property tax request and telephone number to the County Clerk by September 5th. 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.

CUMING COUNTY LEVY LIMIT FORM

Name (Column A)	Property Taxes Other Than Bonds (Column B)	Bond Property Taxes (Column C)	Valuation (Column D)	General Tax Levy (Column E)	Bond Tax Levy (Column F)
Countywide Entities					
GENERAL FUND	4,278,284.94	-	3,373,911,401	0.126805	0.000000
Total County Budgeted Countywide Entities				**0.126805**	
Other Countywide Entities					
Ag. Society				0.006124	
Total Countywide Levy				**0.132929**	
Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements (77-3442)					
County levy limit				0.450000	
County property taxes designed for interlocal agreements			1,235,105	0.036608	
Other entities property taxes designated for interlocal agreements			0	0.000000	
Total County Levy Authority (Cannot exceed 50 cents)				**0.486608**	**(1)**
Levy Limit Analysis					
Countywide Levy				0.132929	
Fire District - Largest General Levy Authority granted by the County Board				0.029367	
Township - Largest General Levy Authority granted by the County Board				0.115578	
Cemetery District - Largest General Levy Authority granted by the County Board				0.000000	
Irrigation District - Largest General Levy Authority granted by the County Board				0.000000	
Drainage - Largest General Levy Authority granted by the County Board				0.000000	
Rural Water District - Largest General Levy Authority granted by the County Board				0.000000	
Other Districts - Largest General Levy Authority granted by the County Board				0.000000	
Largest Possible District Levy				**0.277874**	**(2)**

Note: Attach a copy of the resolution sent to the Districts outlining how much levy authority the County Board authorized them to have.
Note: If (1) is greater than (2), no further analysis is needed. If (2) is greater than (1), you need to complete the levy limit analysis by district.

CUMING COUNTY
County Treasurer Summary of Uncollected Taxes

Tax Year	Amount
2023	$9,423,122.95
2022	$4,600.50
2021	$983.62

CUMING COUNTY

Schedule of Budgeted Disbursements

For the Year Ended June 30, 2025

Functions/Programs	Operating*	Capital Outlay	Debt Service	Other**	Total Disbursements
Governmental:					
General Government	3,121,045.00	47,000.00	0.00	0.00	3,168,045.00
Public Safety - Law Enforcement	2,684,268.00	76,500.00	0.00	0.00	2,760,768.00
Public Safety - Other	557,635.86	259,500.00	0.00	66,893.36	884,029.22
Public Works - Highways & Roads	3,115,685.00	6,767,907.53	555,605.00	0.00	10,439,197.53
Public Works - Other	0.00	0.00	0.00	0.00	0.00
Public Health & Social Services	119,500.00	3,000.00	0.00	0.00	122,500.00
Culture and Recreation	119,050.00	0.00	0.00	0.00	119,050.00
Community Development	1,122,141.08	1,000.00	0.00	0.00	1,123,141.08
Miscellaneous	6,623,155.14	0.00	0.00	2,009,798.16	8,632,953.30
Business-type Activities:					
Airport	0.00	0.00	0.00	0.00	0.00
Nursing Home	0.00	0.00	0.00	0.00	0.00
Hospital	0.00	0.00	0.00	0.00	0.00
Historical Society	0.00	0.00	0.00	0.00	0.00
Solid Waste	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Disbursements and Transfers	17,462,480.08	7,154,907.53	555,605.00	2,076,691.52	27,249,684.13

* **Operating** should include Personal Services, Operating Expenses, Supplies and Materials and Equipment Rental.
** **Other** should include Judgments, Transfers, and Transfers of Surplus Fees.

CUMING COUNTY

Summary of All Funds

	Actual 2022-2023 (1)	Actual 2023-2024 (2)	Requested 2024-2025 (3)	Proposed 2024-2025 (4)	Adopted 2024-2025 (5)
Disbursements and Transfers:					
Operating Expenses	7,874,766.45	9,745,101.87	17,556,695.02	17,428,480.02	17,462,480.08
Capital Outlay	5,567,464.59	1,473,866.02	7,254,940.56	7,407,405.74	7,154,907.53
Debt Service	537,577.50	534,855.00	555,605.00	555,605.00	555,605.00
Transfers Out	1,710,235.23	2,626,915.33	2,033,344.55	2,104,189.73	2,076,691.52
Total Disbursements and Transfers	15,690,043.77	14,380,738.22	27,400,585.13	27,495,680.49	27,249,684.13
Balance, Receipts and Transfers:					
Net Cash Balance	15,702,992.47	12,607,042.34	13,023,878.56	13,023,878.62	13,023,878.62
Intergovernmental Federal	102,904.63	94,789.70	1,560,000.00	1,560,000.00	1,545,000.00
Intergovernmental State	3,953,959.55	4,330,804.18	3,791,577.18	3,791,577.18	3,806,577.18
Intergovernmental Local	3,463,097.84	4,211,919.12	2,542,892.82	2,542,892.82	2,542,892.82
Personal and Real Property Taxes	3,358,396.39	3,533,146.17	4,247,532.97	4,271,783.15	4,278,284.94
Transfers In	1,715,735.23	2,626,915.33	2,033,344.55	2,104,189.73	2,076,691.52
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Resources Available	28,297,086.11	27,404,616.84	27,199,226.08	27,294,321.50	27,273,325.08
Balance Forward/Cash Reserve	12,607,042.34	13,023,878.62	-201,359.05	-201,358.99	23,640.95

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	601	COUNTY COM MISSIONERS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	137,587.22	143,685.00	138,967.96	148,500.00	148,500.00	148,500.00
	Personal Services Totals	***137,587.22***	***143,685.00***	***138,967.96***	***148,500.00***	***148,500.00***	***148,500.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET SERVICE (I-PADS)	1,813.61	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	68.47	150.00	58.50	0.00	0.00	0.00
2-1702	LODGING	1,869.45	3,500.00	2,604.20	3,750.00	3,750.00	3,750.00
2-1703	COMMERCIAL TRANSPORTATION	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	5,707.79	7,500.00	5,230.08	6,500.00	6,500.00	6,500.00
2-1751	DUES, SUBS, REG, TRAININGS	1,500.00	2,500.00	1,329.00	2,500.00	2,500.00	2,500.00
2-2501	I-PAD SPECIAL FEES	152.64	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***11,111.96***	***13,650.00***	***9,221.78***	***12,750.00***	***12,750.00***	***12,750.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	83.47	200.00	38.99	200.00	200.00	200.00
	Supplies and Materials Totals	***83.47***	***200.00***	***38.99***	***200.00***	***200.00***	***200.00***
	Capital Outlay						
5-0500	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-601 COUNTY COMMISSIONERS TOTAL		**148,782.65**	**157,535.00**	**148,228.73**	**161,450.00**	**161,450.00**	**161,450.00**

CUMING COUNTY GENERAL FUND

					Code	Description
				Fund	0100	GENERAL FUND
				Function	602	COUNTY CLERK
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	70,123.16	74,619.20	73,918.94	76,880.00	76,880.00	76,880.00
1-0201	DEPUTY'S SALARY	51,123.62	61,000.00	55,304.52	58,000.00	58,000.00	58,000.00
1-0305	REGULAR SALARY CLERICAL	55,229.28	60,600.00	54,980.15	91,690.00	91,690.00	91,690.00
1-0405	PART TIME SALARY CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	257.89	0.00	0.00	0.00
	Personal Services Totals	***176,476.06***	***196,219.20***	***184,461.50***	***226,570.00***	***226,570.00***	***226,570.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	0.00	33.30	0.00	0.00	0.00
2-1016	MICROFILMING COSTS	6.00	0.00	0.00	0.00	0.00	0.00
2-1100	COMPUTER EXPENSES (OCIO TECH FEES)	370.56	400.00	1,680.88	1,500.00	1,500.00	1,500.00
2-1210	OFFICE EQUIPMENT REPAIR	133.15	300.00	0.00	250.00	250.00	250.00
2-1701	MEALS	7.59	50.00	36.52	150.00	150.00	150.00
2-1702	LODGING	464.00	650.00	643.75	2,000.00	2,000.00	2,000.00
2-1704	MILEAGE	23.13	400.00	576.03	600.00	600.00	600.00
2-1751	DUES, SUBS, REG, TRAINING	275.00	400.00	344.00	400.00	400.00	400.00
	Operating Expenses Totals	***1,279.43***	***2,200.00***	***3,314.48***	***4,900.00***	***4,900.00***	***4,900.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	815.98	1,400.00	935.65	1,400.00	1,400.00	1,400.00
3-0209	FUEL	77.50	150.00	39.45	150.00	150.00	150.00
	Supplies and Materials Totals	***893.48***	***1,550.00***	***975.10***	***1,550.00***	***1,550.00***	***1,550.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-602 COUNTY CLERK TOTAL		**178,648.97**	**199,969.20**	**188,751.08**	**233,020.00**	**233,020.00**	**233,020.00**

		Code	Description
	Fund	0100	GENERAL FUND
	Function	603	COUNTY TREASURER

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	68,351.50	72,119.19	71,418.94	76,000.00	76,000.00	76,000.00
1-0201	DEPUTY'S SALARY	54,244.40	63,000.00	53,771.01	65,000.00	65,000.00	65,000.00
1-0305	REGULAR SALARY CLERICAL	75,520.95	98,000.00	64,664.32	88,000.00	88,000.00	88,000.00
1-0401	PART-TIME TEMPORARY SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART TIME CLERICAL	0.00	20,000.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	1,000.00	147.02	500.00	500.00	500.00
1-0600	VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***198,116.85***	***254,119.19***	***190,001.29***	***229,500.00***	***229,500.00***	***229,500.00***
	Operating Expenses						
2-0100	POSTAGE	178.00	500.00	244.00	500.00	500.00	500.00
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	583.00	2,000.00	5,184.40	7,000.00	7,000.00	7,000.00
2-1100	Data Processing (MIPS Full Service)	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1701	MEALS	125.89	500.00	10.46	500.00	500.00	500.00
2-1702	LODGING	939.80	2,000.00	903.70	3,000.00	3,000.00	3,000.00
2-1704	MILEAGE	601.99	1,500.00	317.05	700.00	700.00	700.00
2-1751	DUES, SUB, REG, ETC	460.00	700.00	840.00	950.00	950.00	950.00
2-2000	PUBLISHING & PRINTING	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISC	0.00	200.00	0.00	200.00	200.00	200.00
	Operating Expenses Totals	***2,888.68***	***8,400.00***	***7,499.61***	***23,850.00***	***23,850.00***	***23,850.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	5,146.63	8,000.00	4,266.22	8,000.00	8,000.00	8,000.00
3-0113	SUPPLIES	0.00	1,000.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***5,146.63***	***9,000.00***	***4,266.22***	***8,000.00***	***8,000.00***	***8,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	780.00	10,000.00	931.00	10,000.00	10,000.00	10,000.00
	Capital Outlay Totals	***780.00***	***10,000.00***	***931.00***	***10,000.00***	***10,000.00***	***10,000.00***
0100-603 COUNTY TREASURER TOTAL		**206,932.16**	**281,519.19**	**202,698.12**	**271,350.00**	**271,350.00**	**271,350.00**

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	605	COUNTY ASSESSOR

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	68,351.50	74,220.00	71,418.94	74,275.00	74,275.00	74,275.00
1-0201	DEPUTY'S SALARY	43,567.24	52,680.00	54,209.37	56,800.00	56,800.00	56,800.00
1-0305	REGULAR SALARY CLERICAL	74,029.15	80,945.00	81,667.45	117,060.00	117,060.00	117,060.00
1-0312	APPRAISER SALARY	82,800.00	87,000.00	87,000.00	92,800.00	92,800.00	92,800.00
1-0405	PART TIME CLERICAL	38,809.22	45,360.00	33,089.85	31,000.00	31,000.00	31,000.00
1-0500	OVERTIME	265.65	500.00	460.88	500.00	500.00	500.00
	Personal Services Totals	***307,822.76***	***340,705.00***	***327,846.49***	***372,435.00***	***372,435.00***	***372,435.00***
	Operating Expenses						
2-0210	CELL PHONE	730.31	800.00	650.28	700.00	700.00	700.00
2-1050	LICENSING (GIS)	16,201.00	16,500.00	16,511.00	16,800.00	16,800.00	16,800.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	350.00	0.00	350.00	350.00	350.00
2-1610	VEHICLE REPAIRS	46.00	1,500.00	839.14	1,500.00	1,500.00	1,500.00
2-1701	MEALS	0.00	50.00	75.64	80.00	80.00	80.00
2-1702	LODGING	207.00	800.00	0.00	800.00	800.00	800.00
2-1704	MILEAGE	207.84	500.00	153.01	400.00	400.00	400.00
2-1751	DUES, SUBS, REG, ETC	625.00	1,200.00	540.00	1,000.00	1,000.00	1,000.00
2-2500	CONTRACTUAL SERVICES (ARIEL PHOTOS)	0.00	0.00	0.00	32,930.00	32,930.00	32,930.00
2-2502	PROFESSIONAL SERVICES & TERC	106.00	1,800.00	560.00	1,800.00	1,800.00	1,800.00
	Operating Expenses Totals	***18,123.15***	***23,500.00***	***19,329.07***	***56,360.00***	***56,360.00***	***56,360.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	3,211.86	4,300.00	3,322.73	3,500.00	3,500.00	3,500.00
3-0209	FUEL	826.82	1,400.00	744.09	1,000.00	1,000.00	1,000.00
3-0212	AUTO REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***4,038.68***	***5,700.00***	***4,066.82***	***4,500.00***	***4,500.00***	***4,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	613.81	1,000.00	565.77	1,000.00	1,000.00	1,000.00
5-0502	DATA PROCESSING EQUIPMENT	3,019.03	2,000.00	3,235.42	2,500.00	2,500.00	2,500.00
	Capital Outlay Totals	***3,632.84***	***3,000.00***	***3,801.19***	***3,500.00***	***3,500.00***	***3,500.00***
0100-605 COUNTY ASSESSOR TOTAL		**333,617.43**	**372,905.00**	**355,043.57**	**436,795.00**	**436,795.00**	**436,795.00**

					Code	Description
				Fund	0100	GENERAL FUND
				Function	607	ELECTION COMMISSIONER
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0405	PART TIME ELECTION WORKERS	8,652.02	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME ELECTION	0.00	500.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***8,652.02***	***500.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0100	POSTAGE	1,287.00	4,500.00	2,111.20	3,500.00	3,500.00	3,500.00
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	3,480.60	5,500.00	6,900.00	7,500.00	7,500.00	7,500.00
2-1105	GPS COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1610	Microfilming	0.00	0.00	188.80	0.00	0.00	0.00
2-1701	MEALS	10.71	25.00	17.93	25.00	25.00	25.00
2-1702	ELECTION LODGING	359.85	450.00	558.85	750.00	750.00	750.00
2-1704	MILEAGE	760.06	1,000.00	765.17	1,000.00	1,000.00	1,000.00
2-1751	DUES, SUBS, REG, ETC	110.00	125.00	60.00	125.00	125.00	125.00
2-2545	MISC LABOR (ELECTION WORKERS)	0.00	10,500.00	4,425.00	6,500.00	6,500.00	6,500.00
2-3300	Special Election costs	0.00	0.00	2,599.33	4,000.00	4,000.00	4,000.00
	Operating Expenses Totals	***6,008.22***	***22,100.00***	***17,626.28***	***23,400.00***	***23,400.00***	***23,400.00***
	Supplies and Materials						
3-0101	SUPPLIES (PAYROLL SIDE)	0.00	200.00	0.00	0.00	0.00	0.00
3-0113	SUPPLIES-VOTING-BALLOTS	11,263.03	15,000.00	12,632.15	15,500.00	15,500.00	15,500.00
3-0209	FUEL	34.77	100.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***11,297.80***	***15,300.00***	***12,632.15***	***15,500.00***	***15,500.00***	***15,500.00***
	Equipment Rental						
4-0502	BUILDING RENTALS	400.00	200.00	275.00	300.00	300.00	300.00
	Equipment Rental Totals	***400.00***	***200.00***	***275.00***	***300.00***	***300.00***	***300.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
0100-607 ELECTION COMMISSIONER TOTAL		**26,358.04**	**38,100.00**	**30,533.43**	**40,200.00**	**40,200.00**	**40,200.00**

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	608	PLANNING & ZONING

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0300	REGULARY EMPLOYEE SALARY	27,714.88	30,000.00	29,925.55	32,000.00	32,000.00	32,000.00
1-0500	OVERTIME	677.37	1,500.00	625.11	1,500.00	1,500.00	1,500.00
	Personal Services Totals	***28,392.25***	***31,500.00***	***30,550.66***	***33,500.00***	***33,500.00***	***33,500.00***
	Operating Expenses						
2-0100	Postage	13.15	100.00	0.00	100.00	100.00	100.00
2-0210	CELL PHONE	670.92	700.00	650.28	700.00	700.00	700.00
2-1012	PRINTING & PUBLISHING	55.80	1,000.00	64.07	700.00	700.00	700.00
2-1050	LICENSING FEES	4,338.00	4,600.00	4,372.00	4,600.00	4,600.00	4,600.00
2-1101	COMPUTER EXPENSES (SOFTWARE)	0.00	500.00	0.00	500.00	500.00	500.00
2-1210	OFFICE EQUIPMENT REPAIRS	0.00	200.00	0.00	200.00	200.00	200.00
2-1701	MEALS	108.19	250.00	839.10	250.00	250.00	250.00
2-1702	LODGING	1,169.55	1,200.00	264.58	1,200.00	1,200.00	1,200.00
2-1704	MILEAGE	955.31	2,500.00	790.90	2,000.00	2,000.00	2,000.00
2-1751	DUES, SUB, REG, TRAINING, ETC.	640.00	3,000.00	1,060.23	2,500.00	2,500.00	2,500.00
2-2502	PROFESSIONAL FEES	0.00	2,500.00	500.00	2,000.00	2,000.00	2,000.00
2-2520	LEGAL FEES	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
2-2544	MAINTENANCE AGREEMENTS	0.00	500.00	233.40	500.00	500.00	500.00
2-9900	MISCELLANEOUS	237.26	250.00	0.00	250.00	250.00	250.00
	Operating Expenses Totals	***8,188.18***	***19,800.00***	***8,774.56***	***18,000.00***	***18,000.00***	***18,000.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	101.35	500.00	82.57	500.00	500.00	500.00
3-0209	FUEL	0.00	1,000.00	29.97	600.00	600.00	600.00
3-0210	grease, oil	0.00	200.00	0.00	200.00	200.00	200.00
3-0211	Mach & Equip Tires & Repairs	350.73	500.00	0.00	500.00	500.00	500.00
3-0301	SIGNS	0.00	200.00	0.00	200.00	200.00	200.00
	Supplies and Materials Totals	***452.08***	***2,400.00***	***112.54***	***2,000.00***	***2,000.00***	***2,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	233.40	1,300.00	0.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***233.40***	***1,300.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
0100-608 PLANNING & ZONING TOTAL		**37,265.91**	**55,000.00**	**39,437.76**	**54,500.00**	**54,500.00**	**54,500.00**

CUMING COUNTY GENERAL FUND

					Code	Description
				Fund	0100	GENERAL FUND
				Function	610	DATA PROCESSING
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0302	IT ADMINISTRATION	0.00	57,000.00	0.00	0.00	0.00	0.00
1-0402	IT ADMINISTRATION	44,363.48	0.00	20,481.21	0.00	0.00	0.00
1-0500	OVERTIME	100.15	750.00	133.53	0.00	0.00	0.00
	Personal Services Totals	***44,463.63***	***57,750.00***	***20,614.74***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0200	TELEPHONE	20,932.02	25,000.00	19,478.12	22,500.00	22,500.00	22,500.00
2-0205	INTERNET SERVICE	4,125.26	7,500.00	4,801.45	6,000.00	6,000.00	6,000.00
2-0210	CELL PHONE	310.08	300.00	100.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	75.79	250.00	0.00	250.00	250.00	250.00
2-1050	LICENSES	32,988.57	50,000.00	36,986.18	45,000.00	45,000.00	45,000.00
2-1100	DATA PROCESSING (IPADS)	0.00	2,200.00	1,909.09	2,200.00	2,200.00	2,200.00
2-1102	COMPUTER CONSULTANT (MIPS)	38,072.40	40,000.00	39,155.22	41,000.00	41,000.00	41,000.00
2-1103	WEBSITE COSTS	600.00	1,100.00	600.00	1,000.00	1,000.00	1,000.00
2-1210	REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	200.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	400.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	254.01	500.00	48.48	0.00	0.00	0.00
2-1751	DUES, SUBS, REG, TRAINING, FEES	799.00	900.00	147.84	500.00	500.00	500.00
2-2507	CONSULTANT SERV(APPLIED CONNECTIVE)	27,537.89	60,000.00	37,801.84	50,000.00	50,000.00	50,000.00
2-2544	MAINTENANCE AGREEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS EXPENSES	146.43	500.00	379.00	0.00	0.00	0.00
	Operating Expenses Totals	***125,841.45***	***188,850.00***	***141,407.22***	***168,450.00***	***168,450.00***	***168,450.00***
	Supplies and Materials						
3-0116	DATA PROCESSING SUPPLIES	2,603.13	3,000.00	414.81	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***2,603.13***	***3,000.00***	***414.81***	***1,000.00***	***1,000.00***	***1,000.00***
	Equipment Rental						
4-0202	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	349.01	4,000.00	0.00	0.00	0.00	0.00
5-0502	DATA PROCESSING EQUIPMENT	18,846.89	15,000.00	6,255.98	10,000.00	10,000.00	10,000.00
5-0557	COMMUNICATIONS EQUIPMENT	248.40	1,200.00	0.00	500.00	500.00	500.00
5-1100	OTHER EQUIPMENT (SURVEILLANCE)	0.00	20,000.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***19,444.30***	***40,200.00***	***6,255.98***	***10,500.00***	***10,500.00***	***10,500.00***
0100-610 DATA PROCESSING TOTAL		**192,352.51**	**289,800.00**	**168,692.75**	**179,950.00**	**179,950.00**	**179,950.00**

CUMING COUNTY GENERAL FUND

					Code	Description
				Fund	0100	GENERAL FUND
				Function	614	INSURANCE
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0800	INSURANCE PREMIUMS-HM LIFE&ADM FEES	308,301.50	345,000.00	329,306.59	362,225.00	362,225.00	396,225.00
1-0802	HEALTH (COMPASS FEES)	2,920.00	3,200.00	3,013.50	3,200.00	3,200.00	3,200.00
1-0803	GROUP (DENTAL)	23,818.80	24,775.00	24,372.15	25,600.00	25,600.00	25,600.00
1-0804	LIFE (& DISABILITY)	13,907.81	14,465.00	14,038.95	14,750.00	14,750.00	14,750.00
1-0806	ADM FEES (KNOVA SOLUTIONS)	4,640.00	5,000.00	3,431.00	4,000.00	4,000.00	4,000.00
1-0807	DEDUCTIBLE COVERAGE	344,289.78	430,000.00	329,352.66	415,000.00	415,000.00	415,000.00
1-0809	HEALTH SAVINGS (FLEX)	19,213.11	15,000.00	9,919.39	12,000.00	12,000.00	12,000.00
1-0810	HEALTH REIMBURSEMENT (DEDUCTIBLE)	0.00	0.00	0.00	0.00	0.00	0.00
1-1400	MISC PERSONAL SERVICES (WELLNESS)	5,978.00	6,300.00	5,462.00	6,200.00	6,200.00	6,200.00
	Personal Services Totals	***723,069.00***	***843,740.00***	***718,896.24***	***842,975.00***	***842,975.00***	***876,975.00***
	Operating Expenses						
2-2501	CONSULTING FEES (KNOVA SOLUTIONS)	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-614 INSURANCE TOTAL		**723,069.00**	**843,740.00**	**718,896.24**	**842,975.00**	**842,975.00**	**876,975.00**

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	621	CLERK OF DISTRICT COURT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	68,351.50	72,819.34	71,418.94	75,735.00	75,735.00	75,735.00
1-0201	DEPUTY'S SALARY	47,236.84	52,000.00	51,459.57	55,000.00	55,000.00	55,000.00
1-0305	REGULAR SALARY CLERICAL	11,870.65	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***127,458.99***	***124,819.34***	***122,878.51***	***130,735.00***	***130,735.00***	***130,735.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	25.00	0.00	25.00	25.00	25.00
2-1012	PRINTING & PUBLISHING	53.00	200.00	0.00	100.00	100.00	100.00
2-1100	DATA PROCESSING (OCIO TECH FEE)	312.00	450.00	26.00	0.00	0.00	0.00
2-1210	EQUIPMENT REPAIR	0.00	500.00	0.00	300.00	0.00	0.00
2-1610	MICROFILMING	708.00	1,000.00	708.00	1,000.00	1,000.00	1,000.00
2-1701	MEALS	27.20	150.00	0.00	150.00	150.00	150.00
2-1702	LODGING	455.85	1,000.00	573.85	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE	575.17	1,000.00	491.33	1,000.00	1,000.00	1,000.00
2-1751	DUES, SUBS, REG, ETC.	440.00	500.00	625.90	500.00	500.00	500.00
2-2201	DISTRICT COURT COSTS	14,446.74	15,000.00	7,807.87	15,000.00	15,000.00	15,000.00
2-2209	MISC COURT EXPENSES (SHREDDING)	0.00	100.00	0.00	100.00	100.00	100.00
2-2300	JUROR FEES	350.64	20,000.00	356.34	20,000.00	20,000.00	20,000.00
2-2310	WITNESS FEES	0.00	2,000.00	0.00	2,000.00	500.00	500.00
2-2401	COURT APPOINTED ATTORNEY	26,505.86	50,000.00	34,611.14	50,000.00	50,000.00	50,000.00
2-3040	MENTAL HEALTH BOARD COSTS	2,386.92	10,000.00	1,111.50	10,000.00	10,000.00	10,000.00
2-7000	MICROFILMING	0.00	0.00	0.00	0.00	0.00	0.00
2-9050	MISC COURT EXPENSE (SHREDDING)	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***46,261.38***	***101,925.00***	***46,311.93***	***101,175.00***	***99,375.00***	***99,375.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,752.25	2,250.00	1,156.11	2,250.00	2,250.00	2,250.00
	Supplies and Materials Totals	***1,752.25***	***2,250.00***	***1,156.11***	***2,250.00***	***2,250.00***	***2,250.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	110.28	2,500.00	2,124.71	2,500.00	2,500.00	2,500.00
	Capital Outlay Totals	***110.28***	***2,500.00***	***2,124.71***	***2,500.00***	***2,500.00***	***2,500.00***
0100-621 CLERK OF DISTRICT COURT TOTAL		**175,582.90**	**231,494.34**	**172,471.26**	**236,660.00**	**234,860.00**	**234,860.00**

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	622	COUNTY COURT SYSTEM

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0413	BAILIFF	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-1016	MICHRFILMING/PHOTOSTATING	0.00	250.00	0.00	0.00	0.00	0.00
2-1100	COMPUTER DATA PROCESSING	0.00	450.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	500.00	0.00	0.00	0.00	0.00
2-1751	DUES, SUBS, REG, ETC.	0.00	0.00	0.00	0.00	0.00	0.00
2-2202	COUNTY COURT COSTS	7,820.29	7,900.00	8,474.30	9,500.00	9,500.00	9,500.00
2-2302	COUNTY COURT COSTS	0.00	0.00	-3,368.26	0.00	0.00	0.00
2-2310	WITNESS FEES	1,384.44	1,400.00	560.27	0.00	0.00	0.00
2-2545	MISC LABOR (BAILIFF)	0.00	105.00	0.00	0.00	0.00	0.00
2-2602	COUNTY COURT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00
2-9055	INTERPRETER FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	0.00	163.46	0.00	0.00	0.00
	Operating Expenses Totals	***9,204.73***	***10,605.00***	***5,829.77***	***9,500.00***	***9,500.00***	***9,500.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,502.21	3,000.00	3,258.30	3,300.00	3,300.00	3,300.00
	Supplies and Materials Totals	***2,502.21***	***3,000.00***	***3,258.30***	***3,300.00***	***3,300.00***	***3,300.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	180.00	500.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***180.00***	***500.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-622 COUNTY COURT SYSTEM TOTAL		**11,886.94**	**14,105.00**	**9,088.07**	**12,800.00**	**12,800.00**	**12,800.00**

	Code	Description
Fund	0100	GENERAL FUND
Function	629	DIST COURT COSTS(MAJOR LITIGATION)

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-2201	COURT COSTS - SUBPOENA	658.46	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-2207	COURT REPORTER COSTS	0.00	5,000.00	1,751.70	5,000.00	5,000.00	5,000.00
2-2300	JUROR FEES & MILEAGE & MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-2310	WITNESS FEES	0.00	5,000.00	1,597.50	5,000.00	5,000.00	5,000.00
2-2401	COURT APPOINTED ATTORNEY	133.95	50,000.00	7,428.82	50,000.00	50,000.00	50,000.00
2-2408	DISCOVERY COSTS	6,288.24	7,500.00	5,789.45	7,500.00	7,500.00	7,500.00
2-2420	TRANSCRIPTIONS	2,119.02	3,500.00	1,625.90	3,500.00	3,500.00	3,500.00
2-2507	IT CONSULTANT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-3020	AUTOPSY COSTS	0.00	20,000.00	0.00	20,000.00	0.00	0.00
2-9900	MISCELLANEOUS	53.22	500.00	0.00	500.00	500.00	500.00
	Operating Expenses Totals	***9,252.89***	***93,500.00***	***18,193.37***	***93,500.00***	***73,500.00***	***73,500.00***
	Supplies and Materials						
3-0112	LAW ENFORCEMENT SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Equipment Rental						
4-0503	VEHICLE STORAGE	274.25	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***274.25***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-629 DIST COURT COSTS(MAJOR LITIGATION) TOTAL		**9,527.14**	**93,500.00**	**18,193.37**	**93,500.00**	**73,500.00**	**73,500.00**

CUMING COUNTY GENERAL FUND

					Code	Description
				Fund	0100	GENERAL FUND
				Function	641	BUILDING & GROUND
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0306	CUSTODIAL	58,342.22	62,000.00	64,689.66	68,000.00	68,000.00	68,000.00
1-0406	PART TIME - CUSTODIAL	743.85	3,000.00	921.30	3,000.00	3,000.00	3,000.00
1-0500	OVERTIME	8,363.45	8,000.00	7,236.68	8,000.00	8,000.00	8,000.00
	Personal Services Totals	***67,449.52***	***73,000.00***	***72,847.64***	***79,000.00***	***79,000.00***	***79,000.00***
	Operating Expenses						
2-0210	CELL PHONE	600.00	600.00	600.00	600.00	600.00	600.00
2-0501	UTILITY - LIGHTS	35,102.62	37,000.00	34,587.11	37,000.00	37,000.00	37,000.00
2-0502	UTILITY - WATER	2,651.09	5,000.00	2,005.01	4,000.00	4,000.00	4,000.00
2-0503	UTILITY - HEATING	14,309.27	16,000.00	8,750.55	15,000.00	15,000.00	15,000.00
2-0504	SEWER	499.63	2,000.00	538.02	1,000.00	1,000.00	1,000.00
2-0505	UTILITY - GARBAGE	1,072.50	1,500.00	1,800.00	2,000.00	2,000.00	2,000.00
2-0614	BLDG/CONTENTS INSURANCE	15,557.85	16,000.00	16,113.70	17,000.00	17,000.00	17,000.00
2-1300	BUILDING REPAIR	21,608.97	25,000.00	16,049.65	20,000.00	20,000.00	20,000.00
2-1304	OTHER BLD REPAIRS (ELEVATOR)	1,504.83	3,000.00	2,477.15	3,000.00	3,000.00	3,000.00
2-1600	OTHER EQUIPMENT REPAIR	1,917.36	5,000.00	70.00	5,000.00	5,000.00	5,000.00
2-1640	ELEVATOR REPAIRS	0.00	0.00	667.55	0.00	0.00	0.00
2-1650	GROUNDS CARE	4,582.82	6,000.00	1,891.60	5,000.00	5,000.00	5,000.00
2-1704	MILEAGE	39.30	250.00	0.00	250.00	250.00	250.00
2-1751	DUES, SUBS, REG, ETC	0.00	100.00	0.00	100.00	100.00	100.00
2-2502	PROFESSIONAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-2544	MAINTENANCE AGREEMENTS	5,245.98	8,000.00	5,628.00	8,000.00	8,000.00	8,000.00
2-9900	MISCELLANEOUS	0.00	750.00	0.00	750.00	750.00	750.00
	Operating Expenses Totals	***104,692.22***	***126,200.00***	***91,178.34***	***118,700.00***	***118,700.00***	***118,700.00***
	Supplies and Materials						
3-0103	JANITORIAL SUPPLIES	8,331.04	8,000.00	4,276.76	6,000.00	6,000.00	6,000.00
3-0104	GROUND SUPPLIES	3,017.88	4,000.00	792.28	3,000.00	3,000.00	3,000.00
3-0107	BUILDING SUPPLIES	8,072.53	12,000.00	18,228.92	12,000.00	12,000.00	12,000.00
3-0120	GROUND SUPPLIES	303.42	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***19,724.87***	***24,000.00***	***23,297.96***	***21,000.00***	***21,000.00***	***21,000.00***
	Capital Outlay						
5-0220	COURTHOUSE BLDG (Flooring)	0.00	58,000.00	61,541.99	0.00	0.00	0.00
5-0230	COURTHOUSE REMODELING	0.00	10,000.00	0.00	12,000.00	12,000.00	12,000.00
5-0308	SNOW MOVING EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0312	LAWN EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0313	JANITORIAL EQUIPMENT	0.00	2,000.00	0.00	0.00	0.00	0.00
5-0500	EQUIPMENT-OFFICE	1,035.98	1,500.00	494.95	0.00	0.00	0.00
	Capital Outlay Totals	***1,035.98***	***73,500.00***	***62,036.94***	***14,000.00***	***14,000.00***	***14,000.00***

	Code	Description
Fund	0100	GENERAL FUND
Function	641	BUILDING & GROUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
0100-641 BUILDING & GROUND TOTAL		192,902.59	296,700.00	249,360.88	232,700.00	232,700.00	232,700.00

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	645	AGRICULTURAL EXTENSION AGENT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0202	OTHER DEPUTIES SALARIES	56,580.85	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARY-CLERICAL	52,716.89	56,848.48	55,791.29	60,000.00	60,000.00	60,000.00
1-0401	PART TIME SALARY-CLERICAL	6,042.25	17,246.00	0.00	17,500.00	0.00	0.00
1-0405	PART-TIME SUPPORT STAFF	0.00	0.00	0.00	0.00	0.00	0.00
1-0410	PART-TIME SEASONAL	0.00	8,300.00	6,076.00	8,300.00	8,300.00	8,300.00
1-0500	OVERTIME	1,548.27	0.00	1,850.02	0.00	0.00	0.00
	Personal Services Totals	***116,888.26***	***82,394.48***	***63,717.31***	***85,800.00***	***68,300.00***	***68,300.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	3,126.84	4,000.00	3,615.13	3,500.00	3,500.00	3,500.00
2-0210	CELL PHONE	1,200.00	1,500.00	1,200.00	1,500.00	1,500.00	1,500.00
2-1012	PRINTING & PUBLISHING	99.00	150.00	218.40	250.00	250.00	250.00
2-1210	OFFICE EQUIPMENT REPAIR	2,122.54	4,000.00	2,353.35	4,000.00	4,000.00	4,000.00
2-1701	MEALS	108.48	300.00	162.82	300.00	300.00	300.00
2-1702	LODGING	841.27	1,000.00	2,490.71	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	1,531.74	3,000.00	2,261.22	3,000.00	3,000.00	3,000.00
2-1708	BOARD MEMBERS EXPENSES	1,375.88	2,500.00	1,633.77	2,000.00	2,000.00	2,000.00
2-1751	DUES, REG, SUBS, TRAINING	2,061.96	5,000.00	3,093.98	6,500.00	6,500.00	6,500.00
2-2545	MISC LABOR (EXT ASSIST)	0.00	63,894.00	64,792.77	74,000.00	74,000.00	74,000.00
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***12,467.71***	***85,344.00***	***81,822.15***	***95,550.00***	***95,550.00***	***95,550.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	4,687.13	5,500.00	3,697.70	4,500.00	4,500.00	4,500.00
3-0212	AUTO REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***4,687.13***	***5,500.00***	***3,697.70***	***4,500.00***	***4,500.00***	***4,500.00***
	Equipment Rental						
4-0500	BUILDING/FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0301	AUTO	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	2,684.97	3,000.00	265.31	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***2,684.97***	***3,000.00***	***265.31***	***3,000.00***	***3,000.00***	***3,000.00***
0100-645 AGRICULTURAL EXTENSION AGENT TOTAL		**136,728.07**	**176,238.48**	**149,502.47**	**188,850.00**	**171,350.00**	**171,350.00**

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	651	COUNTY SHERIFF

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	72,343.59	75,570.00	75,568.62	84,092.00	84,092.00	84,092.00
1-0201	DEPUTY SALARIES-CHIEF	67,917.12	67,884.00	67,884.00	71,886.00	71,886.00	71,886.00
1-0202	DEPUTY'S SALARY-OTHER	192,220.47	197,784.00	197,784.00	207,684.00	207,684.00	207,684.00
1-0305	CLERICAL	49,290.40	55,120.00	55,134.00	59,280.00	59,280.00	59,280.00
1-0500	OVER-TIME	72.09	200.00	119.26	200.00	200.00	200.00
	Personal Services Totals	***381,843.67***	***396,558.00***	***396,489.88***	***423,142.00***	***423,142.00***	***423,142.00***
	Operating Expenses						
2-0100	POSTAGE	83.95	100.00	104.86	150.00	150.00	150.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1550	RADIO REPAIR	346.50	1,500.00	10,585.00	1,500.00	1,500.00	1,500.00
2-1610	VEHICLE EQUIPMENT REPAIRS	4,555.25	5,000.00	2,962.30	5,000.00	5,000.00	5,000.00
2-1701	MEALS	156.11	1,000.00	199.28	500.00	500.00	500.00
2-1702	LODGING	1,355.15	2,500.00	834.65	2,000.00	2,000.00	2,000.00
2-1704	MILEAGE	582.50	650.00	0.00	1,000.00	1,000.00	1,000.00
2-1751	DUES, SUBS, REG, ETS	4,450.40	5,000.00	2,632.46	3,000.00	3,000.00	3,000.00
2-1820	TRAINING	0.00	3,000.00	2,670.00	3,000.00	3,000.00	3,000.00
2-2416	DRUG PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
2-2450	DRUG ENFORCEMENT	27,492.00	28,317.00	28,341.00	29,000.00	29,000.00	29,000.00
2-2544	MAINTENANCE CONTRACTS	13,736.93	15,000.00	13,125.58	15,000.00	15,000.00	15,000.00
2-4446	EVIDENCE (HUMANE SOCIETY)	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***52,758.79***	***62,067.00***	***61,455.13***	***60,150.00***	***60,150.00***	***60,150.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,214.65	1,000.00	3,122.74	1,000.00	1,000.00	1,000.00
3-0112	LAW ENFORCEMENT SUPPLIES	13,452.91	14,000.00	17,455.37	10,000.00	10,000.00	10,000.00
3-0209	EQUIPMENT-FUEL	19,194.97	35,000.00	19,345.99	35,000.00	35,000.00	35,000.00
3-0210	VEHICLE GREASE AND OIL	860.83	1,000.00	1,414.08	1,500.00	1,500.00	1,500.00
3-0211	TIRES AND TIRE REPAIR	2,439.43	5,000.00	2,589.50	4,000.00	4,000.00	4,000.00
	Supplies and Materials Totals	***37,162.79***	***56,000.00***	***43,927.68***	***51,500.00***	***51,500.00***	***51,500.00***
	Equipment Rental						
4-0100	TOWER RENT	0.00	0.00	0.00	0.00	0.00	0.00
4-0600	MISC RENTAL (TOWER RENT)	850.00	850.00	850.00	850.00	850.00	850.00
	Equipment Rental Totals	***850.00***	***850.00***	***850.00***	***850.00***	***850.00***	***850.00***
	Capital Outlay						
5-0301	AUTOS	418.90	50,000.00	49,867.92	50,000.00	50,000.00	50,000.00
5-0303	SAFETY EQUIPMENT	0.00	1,000.00	0.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT	0.00	2,000.00	0.00	0.00	0.00	0.00
5-0314	LAW EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00

		Code	Description
	Fund	0100	GENERAL FUND
	Function	651	COUNTY SHERIFF

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	414.95	500.00	745.32	500.00	500.00	500.00
5-0502	DATA PROCESSING EQUIPMENT	683.00	2,000.00	37.00	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***1,516.85***	***55,500.00***	***50,650.24***	***52,500.00***	***52,500.00***	***52,500.00***
0100-651 COUNTY SHERIFF TOTAL		**474,132.10**	**570,975.00**	**553,372.93**	**588,142.00**	**588,142.00**	**588,142.00**

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	652	COUNTY ATTORNEY

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	71,863.59	76,561.00	75,088.62	79,624.00	79,624.00	79,624.00
1-0201	DEPUTY ATTORNEY	54,954.66	57,420.00	46,827.50	59,700.00	59,700.00	59,700.00
1-0405	CLERICAL P/T SAL	50,100.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***176,918.25***	***133,981.00***	***121,916.12***	***139,324.00***	***139,324.00***	***139,324.00***
	Operating Expenses						
2-0100	POSTAGE	354.94	800.00	17.55	500.00	500.00	500.00
2-0200	TELEPHONE	2,930.69	4,000.00	2,886.65	4,000.00	4,000.00	4,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	500.00	50.82	500.00	500.00	500.00
2-1701	MEALS	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	LODGING	524.81	700.00	43.07	700.00	700.00	700.00
2-1704	MILEAGE	807.71	1,500.00	641.69	1,500.00	1,500.00	1,500.00
2-1751	DUES, SUBS, REG, ETC	10,917.55	13,000.00	13,966.87	15,000.00	15,000.00	15,000.00
2-1801	DUES, SUB. REG. ETC.	0.00	0.00	0.00	0.00	0.00	0.00
2-2545	MISC LABOR (CLERICAL)	0.00	56,500.00	50,100.00	57,600.00	57,600.00	57,600.00
2-9900	MISCELLANEOUS	869.56	2,000.00	452.57	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	***16,405.26***	***79,100.00***	***68,159.22***	***81,900.00***	***81,900.00***	***81,900.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	3,190.56	5,000.00	1,986.24	3,000.00	3,000.00	3,000.00
3-0118	STATIONERY/ENVELOPES	0.00	0.00	0.00	0.00	0.00	0.00
3-0150	MISCELLANEOUS SUPPLIES (STATIONERY)	0.00	500.00	0.00	500.00	500.00	500.00
	Supplies and Materials Totals	***3,190.56***	***5,500.00***	***1,986.24***	***3,500.00***	***3,500.00***	***3,500.00***
	Equipment Rental						
4-0200	OFFICE SPACE RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
4-0501	OFFICE SPACE RENTAL	9,600.00	12,000.00	10,425.00	12,000.00	12,000.00	12,000.00
	Equipment Rental Totals	***9,600.00***	***12,000.00***	***10,425.00***	***12,000.00***	***12,000.00***	***12,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	152.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
	Capital Outlay Totals	***152.00***	***2,500.00***	***0.00***	***2,500.00***	***2,500.00***	***2,500.00***
0100-652 COUNTY ATTORNEY TOTAL		**206,266.07**	**233,081.00**	**202,486.58**	**239,224.00**	**239,224.00**	**239,224.00**

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	667	JUVENILE DIVERSION PROGRAM

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0300	REGULARY EMPLOYEE SALARY	47,868.10	38,220.00	37,515.91	38,866.00	38,866.00	38,866.00
1-0344	TRUANCY OFFICER	15,453.06	20,790.00	0.00	0.00	0.00	0.00
1-0500	Overtime	99.76	0.00	422.64	500.00	500.00	500.00
	Personal Services Totals	***63,420.92***	***59,010.00***	***37,938.55***	***39,366.00***	***39,366.00***	***39,366.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	300.00	0.00	300.00	300.00	300.00
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELL PHONE	0.00	0.00	0.00	300.00	300.00	300.00
2-1012	PRINTING & PUBLISHING	753.55	600.00	0.00	500.00	500.00	500.00
2-1701	MEALS	0.00	100.00	22.97	100.00	100.00	100.00
2-1702	LODGING	96.00	375.00	0.00	375.00	375.00	375.00
2-1704	MILEAGE	1,814.25	2,000.00	2,195.30	2,500.00	2,500.00	2,500.00
2-1751	DUES, SUBS, REG, TRAININGS	149.99	500.00	0.00	500.00	500.00	500.00
2-2502	PROFESSIONAL FEES	250.00	2,500.00	0.00	1,500.00	1,500.00	1,500.00
2-4418	JUVENILE DIV (MENTORING FEES)	600.00	250.00	0.00	250.00	250.00	250.00
2-4444	YOUTH SERVICES (SCHOLARSHIPS)	0.00	250.00	0.00	250.00	250.00	250.00
2-4480	REIMB TO BURT COUNTY	125.00	500.00	100.00	500.00	500.00	500.00
2-9900	MISCELLANEOUS	65.70	500.00	219.48	800.00	800.00	800.00
	Operating Expenses Totals	***3,854.49***	***7,875.00***	***2,537.75***	***7,875.00***	***7,875.00***	***7,875.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	513.02	1,000.00	639.91	1,000.00	1,000.00	1,000.00
3-0120	PROGRAM SUPPLIES	291.14	500.00	247.65	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***804.16***	***1,500.00***	***887.56***	***2,000.00***	***2,000.00***	***2,000.00***
	Capital Outlay						
5-0500	EQUIPMENT	29.99	2,000.00	32.24	1,500.00	1,500.00	1,500.00
	Capital Outlay Totals	***29.99***	***2,000.00***	***32.24***	***1,500.00***	***1,500.00***	***1,500.00***
0100-667 JUVENILE DIVERSION PROGRAM TOTAL		**68,109.56**	**70,385.00**	**41,396.10**	**50,741.00**	**50,741.00**	**50,741.00**

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	671	COUNTY JAIL

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0329	MATRON FEES	1,160.00	3,000.00	1,461.25	3,000.00	3,000.00	3,000.00
1-0431	SECURITY	12,521.00	25,000.00	15,863.50	25,000.00	25,000.00	25,000.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-1600	MATRON FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***13,681.00***	***28,000.00***	***17,324.75***	***28,000.00***	***28,000.00***	***28,000.00***
	Operating Expenses						
2-1701	MEALS	107.72	500.00	7.99	500.00	500.00	500.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1703	TRANSP.-COMM.	1,319.08	4,000.00	0.00	4,000.00	4,000.00	4,000.00
2-1900	BOARD OF PRISONERS	156,705.00	180,000.00	164,723.25	225,000.00	225,000.00	225,000.00
2-1903	MEDICAL TREATMENT	12,374.64	50,000.00	28,311.30	100,000.00	100,000.00	100,000.00
2-2010	JUVENILE DETENTION	0.00	2,260.00	2,258.75	5,000.00	5,000.00	5,000.00
2-2915	JUVENILE CORR. CONT.	0.00	0.00	0.00	0.00	0.00	0.00
2-3000	MEDICAL AND HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***170,506.44***	***236,760.00***	***195,301.29***	***334,500.00***	***334,500.00***	***334,500.00***
0100-671 COUNTY JAIL TOTAL		**184,187.44**	**264,760.00**	**212,626.04**	**362,500.00**	**362,500.00**	**362,500.00**

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	693	EMERGENCY MANAGEMENT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0201	CHIEF DEPUTY'S SALARY	4,876.80	5,500.00	5,120.64	5,500.00	5,500.00	5,500.00
1-0301	ADMINISTRATION	57,324.84	62,000.00	61,068.00	65,000.00	65,000.00	65,000.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	28.95	200.00	25.90	200.00	200.00	200.00
	Personal Services Totals	***62,230.59***	***67,700.00***	***66,214.54***	***70,700.00***	***70,700.00***	***70,700.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELL PHONE	1,084.39	1,500.00	650.28	1,500.00	1,500.00	1,500.00
2-1012	PRINTING & PUBLISHING	140.25	1,000.00	240.53	1,000.00	1,000.00	1,000.00
2-1050	LICENSE	4,524.35	4,000.00	3,625.39	4,000.00	4,000.00	4,000.00
2-1101	COMPUTER EXPENSES	184.36	2,500.00	2,834.43	2,500.00	2,500.00	2,500.00
2-1550	RADIO EQUIPMENT REPAIR	0.00	1,500.00	1,982.00	1,500.00	1,500.00	1,500.00
2-1610	VEHICLE EQUIPMENT REPAIRS	2,541.04	4,000.00	1,186.67	4,000.00	4,000.00	4,000.00
2-1701	MEALS	229.71	500.00	138.98	500.00	500.00	500.00
2-1702	LODGING	856.85	2,000.00	872.75	2,000.00	2,000.00	2,000.00
2-1704	MILEAGE	0.00	300.00	0.00	300.00	300.00	300.00
2-1751	DUES, REG, SUBS, TRAINING	700.00	1,000.00	953.00	1,000.00	1,000.00	1,000.00
2-1780	EMERGENCY MANAGEMENT TRAINING	250.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-2544	MAINTENANCE AGREE (GENERATOR)	1,652.28	6,000.00	2,495.48	4,000.00	4,000.00	4,000.00
2-2545	MAINTENANCE AGREE (COPIER)	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***12,163.23***	***25,300.00***	***14,979.51***	***23,300.00***	***23,300.00***	***23,300.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	111.52	500.00	887.34	500.00	500.00	500.00
3-0105	MISCELLANEOUS SUPPLIES (GENERATOR)	0.00	0.00	0.00	0.00	0.00	0.00
3-0122	EMERGENCY SUPPLIES	0.00	500.00	0.00	500.00	500.00	500.00
3-0123	SAFETY SUPPLIES	220.24	1,000.00	0.00	1,000.00	1,000.00	1,000.00
3-0150	MISCELLANEOUS SUPPLIES (GENERATOR)	429.58	500.00	607.22	500.00	500.00	500.00
3-0209	FUEL	1,889.68	4,000.00	1,287.28	4,000.00	4,000.00	4,000.00
3-0210	VEHICLE GREASE AND OIL	120.41	400.00	269.55	400.00	400.00	400.00
3-0211	MACH & EQUIP - TIRES/TIRE REP.	1,055.24	2,000.00	431.83	2,000.00	2,000.00	2,000.00
3-0212	AUTO REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***3,826.67***	***8,900.00***	***3,483.22***	***8,900.00***	***8,900.00***	***8,900.00***
	Equipment Rental						
4-0202	PHOTO COPIER	0.00	1,000.00	0.00	500.00	500.00	500.00

	Code	Description
Fund	0100	GENERAL FUND
Function	693	EMERGENCY MANAGEMENT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
4-0206	COMM. EQUIP-RENT	0.00	0.00	0.00	0.00	0.00	0.00
4-0306	OTHER EQUIPMENT RENTAL	582.80	1,000.00	592.36	500.00	500.00	500.00
	Equipment Rental Totals	***582.80***	***2,000.00***	***592.36***	***1,000.00***	***1,000.00***	***1,000.00***
	Capital Outlay						
5-0303	SAFETY EQUIPMENT	605.61	1,000.00	57.98	1,000.00	1,000.00	1,000.00
5-0304	EMERGENCY MANAGEMENT EQUIPMENT	16,873.93	10,000.00	7,488.05	10,000.00	2,500.00	2,500.00
5-0311	RADIO EQUIPMENT	3,405.71	4,000.00	4,971.19	4,000.00	4,000.00	4,000.00
5-0500	OFFICE EQUIPMENT	0.00	1,000.00	200.48	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***20,885.25***	***16,000.00***	***12,717.70***	***16,000.00***	***8,500.00***	***8,500.00***
0100-693 EMERGENCY MANAGEMENT TOTAL		**99,688.54**	**119,900.00**	**97,987.33**	**119,900.00**	**112,400.00**	**112,400.00**

CUMING COUNTY GENERAL FUND

					Code	Description
				Fund	0100	GENERAL FUND
				Function	702	COUNTY SURVEYOR
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0301	ADMINISTRATION	15,644.72	16,583.40	16,346.85	17,005.00	17,005.00	17,005.00
	Personal Services Totals	***15,644.72***	***16,583.40***	***16,346.85***	***17,005.00***	***17,005.00***	***17,005.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES, SUBS, REG, ETC	0.00	200.00	0.00	0.00	0.00	0.00
2-1801	DUES, SUBS, REG, ETC	0.00	0.00	0.00	0.00	0.00	0.00
2-2515	CONTRACTUAL SERVICES	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00
2-2530	CONTRACTUAL SERVICES	1,100.00	3,000.00	0.00	0.00	0.00	0.00
2-9900	MISC. EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***1,100.00***	***3,200.00***	***0.00***	***3,000.00***	***3,000.00***	***3,000.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0130	FIELD SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Equipment Rental						
4-0600	EQUIPMENT RENTAL	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Equipment Rental Totals	***0.00***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
	Capital Outlay						
5-0500	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-702 COUNTY SURVEYOR TOTAL		**16,744.72**	**20,783.40**	**16,346.85**	**21,005.00**	**21,005.00**	**21,005.00**

CUMING COUNTY GENERAL FUND

					Code	Description
				Fund	0100	GENERAL FUND
				Function	801	EMERGENCY RELIEF
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-1102	ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-2545	MISCELLANEOUS LABOR	0.00	0.00	0.00	0.00	0.00	0.00
2-2900	COUNTY BURIALS	3,828.00	9,600.00	9,000.00	9,600.00	9,600.00	9,600.00
2-2950	MEDICAL ASSISTANCE	0.00	500.00	0.00	500.00	500.00	500.00
2-2951	FOOD & CLOTHING	0.00	400.00	0.00	400.00	400.00	400.00
2-2952	RENT, FUEL & UTILITIES	971.41	1,500.00	853.03	1,500.00	1,500.00	1,500.00
	Operating Expenses Totals	***4,799.41***	***12,000.00***	***9,853.03***	***12,000.00***	***12,000.00***	***12,000.00***
0100-801 EMERGENCY RELIEF TOTAL		**4,799.41**	**12,000.00**	**9,853.03**	**12,000.00**	**12,000.00**	**12,000.00**

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	803	VETERAN'S SERVICE OFFICE

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0301	ADMINISTRATIVE	60,008.00	63,814.00	51,740.31	33,540.00	33,540.00	33,540.00
1-0305	REGULAR SALARY CLERICAL	36,152.89	38,846.00	42,025.11	50,960.00	50,960.00	50,960.00
1-0401	PART-TIME TEMPORARY SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	52.50	500.00	176.25	1,000.00	1,000.00	1,000.00
	Personal Services Totals	***96,213.39***	***103,160.00***	***93,941.67***	***85,500.00***	***85,500.00***	***85,500.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	74.75	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELL PHONE	715.84	800.00	722.15	800.00	800.00	800.00
2-1012	PRINTING & PUBLISHING	1,170.00	3,000.00	236.65	1,500.00	1,500.00	1,500.00
2-1050	LICENSE	898.00	1,100.00	1,804.17	2,000.00	2,000.00	2,000.00
2-1101	COMPUTER EXPENSE	0.00	1,500.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	500.00	0.00	500.00	500.00	500.00
2-1701	MEALS	137.45	300.00	52.13	300.00	300.00	300.00
2-1702	LODGING	1,283.90	1,400.00	1,205.70	1,500.00	1,500.00	1,500.00
2-1704	MILEAGE	897.21	1,000.00	2,026.70	1,500.00	1,500.00	1,500.00
2-1751	DUES, SUBS, REG & TRAINING	1,245.00	1,400.00	690.00	2,000.00	2,000.00	2,000.00
2-2544	MAINTENANCE AGREEMENT	0.00	450.00	803.67	300.00	300.00	300.00
2-2545	MAINTENANCE AGREEMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-2850	VETERAN'S AID COSTS	1,076.08	2,000.00	836.18	2,000.00	2,000.00	2,000.00
2-2951	FOOD & CLOTHING	705.71	200.00	27.97	500.00	500.00	500.00
2-9900	MISCELLANEOUS	0.00	100.00	10.39	1,400.00	1,400.00	1,400.00
	Operating Expenses Totals	***8,203.94***	***13,750.00***	***8,415.71***	***14,300.00***	***14,300.00***	***14,300.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	970.54	1,100.00	64.44	1,200.00	1,200.00	1,200.00
3-0104	GRAVE MARKERS	2,789.17	2,500.00	1,733.96	3,000.00	3,000.00	3,000.00
3-0209	FUEL	2,073.08	2,500.00	174.31	0.00	0.00	0.00
3-0210	VEHICLE GREASE & OIL	148.96	250.00	0.00	0.00	0.00	0.00
3-0211	MACH & EQUIP - TIRE REPAIR	1,185.04	800.00	0.00	0.00	0.00	0.00
3-0212	AUTO REPAIRS	1,009.39	1,000.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***8,176.18***	***8,150.00***	***1,972.71***	***4,200.00***	***4,200.00***	***4,200.00***
	Equipment Rental						
4-0100	EQUIP. RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
4-0200	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00

	Code	Description
Fund	0100	GENERAL FUND
Function	803	VETERAN'S SERVICE OFFICE

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
4-0202	PHOTO COPIER RENTAL	413.40	450.00	297.75	0.00	0.00	0.00
	Equipment Rental Totals	***413.40***	***450.00***	***297.75***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	EQUIPMENT	555.85	500.00	0.00	1,500.00	1,500.00	1,500.00
5-0501	COPY EQUIPMENT	0.00	1,000.00	4,558.89	1,500.00	1,500.00	1,500.00
5-1500	GRAVE MARKERS-FLAGS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***555.85***	***1,500.00***	***4,558.89***	***3,000.00***	***3,000.00***	***3,000.00***
0100-803 VETERAN'S SERVICE OFFICE TOTAL		**113,562.76**	**127,010.00**	**109,186.73**	**107,000.00**	**107,000.00**	**107,000.00**

CUMING COUNTY GENERAL FUND

					Code	Description
				Fund	0100	GENERAL FUND
				Function	822	INSTITUTIONS
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-2801	NORFOLK REGIONAL CENTER	0.00	0.00	0.00	0.00	0.00	0.00
2-2802	BEATRICE STATE HOME	0.00	0.00	0.00	0.00	0.00	0.00
2-2803	HASTINGS REGIONAL CENTER	0.00	0.00	0.00	0.00	0.00	0.00
2-2805	LINCOLN REGIONAL CENTER	1,095.00	4,000.00	2,526.70	3,500.00	3,500.00	3,500.00
	Operating Expenses Totals	***1,095.00***	***4,000.00***	***2,526.70***	***3,500.00***	***3,500.00***	***3,500.00***
0100-822 INSTITUTIONS TOTAL		**1,095.00**	**4,000.00**	**2,526.70**	**3,500.00**	**3,500.00**	**3,500.00**

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	970	MISCELLANEOUS GENERAL

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0202	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR SALARY CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00
1-0600	UNUSED VACATION	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMEN'S COMPENSATION INS.	10,304.40	10,925.00	11,021.50	11,500.00	11,500.00	11,500.00
1-0802	HEALTH ACCIDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0803	CO SHARE DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	YC SHARE SUPPLEMENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT CONTRIBUTION	130,851.57	137,000.00	133,421.75	141,064.88	141,064.88	141,064.88
1-0901	RET CONTRIBUTION-CO SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	140,705.59	155,600.00	140,881.96	159,873.53	159,873.53	159,873.53
1-1300	DEDUCTIBLE REIMB.	0.00	0.00	0.00	0.00	0.00	0.00
1-1500	UNEMPLOY CONTRIBUTIONS	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
1-1600	JAIL MATRON FEES	0.00	0.00	0.00	0.00	0.00	0.00
1-2800	INSURANCE TAX FUND	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***281,861.56***	***306,525.00***	***285,325.21***	***315,438.41***	***315,438.41***	***315,438.41***
	Operating Expenses						
2-0100	POSTAGE SERVICES	25,463.77	27,500.00	26,301.31	28,000.00	28,000.00	28,000.00
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-0601	GENERAL LIABILITY INS.	3,990.50	4,230.00	3,967.50	4,130.00	4,130.00	4,130.00
2-0604	CAR/PICKUP INSURANCE	3,089.10	3,275.00	2,955.85	3,075.00	3,075.00	3,075.00
2-0605	OFFICIALS-ERRORS & OMISSIONS	0.00	0.00	0.00	0.00	0.00	0.00
2-0609	EQUIP MAINT (AS400)	0.00	0.00	0.00	0.00	0.00	0.00
2-0610	CYBER LIABILITY	368.00	390.00	303.00	320.00	320.00	320.00
2-0616	ERRORS & OMISSIONS	5,980.00	6,340.00	4,899.00	5,095.00	5,095.00	5,095.00
2-0617	CRIME BLANKET BOND	1,417.00	1,500.00	1,526.00	1,590.00	1,590.00	1,590.00
2-1012	PRINTING & PUBLISHING	9,389.95	9,500.00	7,380.35	9,000.00	9,000.00	9,000.00
2-1100	DATA PROCESSING	0.00	0.00	1,012.00	2,000.00	2,000.00	2,000.00
2-1101	COMPUTER EXPENSE (OCIO TECH FEES)	0.00	0.00	0.00	0.00	0.00	0.00
2-1102	COMPUTER CONSULTANT (WEBSITE)	0.00	0.00	0.00	0.00	0.00	0.00
2-1103	WEBSITE COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1107	SECURITY COSTS (COMPUTER)	0.00	0.00	0.00	0.00	0.00	0.00
2-1150	LB644 REQUIREMENTS	50.06	4,500.00	8,836.39	10,000.00	10,000.00	10,000.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	BOARD MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1816	E911	0.00	0.00	0.00	0.00	0.00	0.00

		Code	Description
	Fund	0100	GENERAL FUND
	Function	970	MISCELLANEOUS GENERAL

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
2-1900	BOARD PRISONERS	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING AND PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-2101	PROBATION COSTS	18,597.34	19,610.00	19,605.10	19,750.00	14,955.00	14,955.00
2-2310	WITNESS FEES (SHERIFF DEPUTIES)	0.00	0.00	85.00	0.00	0.00	0.00
2-2313	COUNTY LAW LIBRARY	828.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-2401	COURT APPT COUNSEL	211,678.63	225,000.00	261,827.46	275,000.00	275,000.00	275,000.00
2-2402	COURT APPT COUNSEL (MENTAL)	0.00	0.00	0.00	0.00	0.00	0.00
2-2417	LEGAL FEES (TERC)	0.00	0.00	0.00	0.00	0.00	0.00
2-2421	MAJOR LITIGATION	0.00	0.00	0.00	0.00	0.00	0.00
2-2423	TAX FORCLOSURE COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	ZONING CONSULTING	0.00	0.00	0.00	0.00	0.00	0.00
2-2501	Prof Service-CashVest	1,650.00	10,000.00	8,250.00	0.00	0.00	0.00
2-2502	PROFESSIONAL SERVICE (MAXIMUS)	3,436.41	1,225.00	3,519.98	3,600.00	3,600.00	3,600.00
2-2510	APPRAISER'S FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2540	AUDIT COST	2,675.00	11,225.00	11,225.00	34,000.00	34,000.00	34,000.00
2-2541	ABSTRACTING & FORCLOSURES	0.00	0.00	0.00	0.00	0.00	0.00
2-2544	COPIER MAINTENANCE	0.00	500.00	0.00	0.00	0.00	0.00
2-2801	INSTITUTION NORFOLK REGIONAL CENTER	0.00	0.00	0.00	0.00	0.00	0.00
2-2802	INSTITUTIONS BEATRICE STATE HOME	0.00	0.00	0.00	0.00	0.00	0.00
2-2803	INSTITUTION HASTINGS REGIONAL CENTE	0.00	0.00	0.00	0.00	0.00	0.00
2-2805	INSTITUTION LINCOLN REGIONAL CENTER	0.00	0.00	0.00	0.00	0.00	0.00
2-3000	PRISONER MED & HOSP	0.00	0.00	0.00	0.00	0.00	0.00
2-3020	AUTOPSY COSTS	10,943.00	15,000.00	20,757.75	15,000.00	20,000.00	20,000.00
2-3030	DRUG AND ALCOHOL TESTING	0.00	0.00	0.00	0.00	0.00	0.00
2-3050	EMERGENCY RELIEF (MEDICAL RELIEF)	0.00	0.00	0.00	0.00	0.00	0.00
2-3100	PROVISIONS/CLOTHING (MEDICAL RELIEF	0.00	0.00	0.00	0.00	0.00	0.00
2-3200	RENT & FUEL (MEDICAL RELIEF)	0.00	0.00	0.00	0.00	0.00	0.00
2-3400	COUNTY BURIALS (MEDICAL RELIEF)	0.00	0.00	0.00	0.00	0.00	0.00
2-3500	ABANDONED CEMETERY COSTS	800.00	2,000.00	1,800.00	1,800.00	1,800.00	1,800.00
2-3510	ADM. - MATCHING (MAXIMUS)	0.00	0.00	0.00	0.00	0.00	0.00
2-3910	ASSESSOR'S SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
2-4000	WASTE MANAGEMENT	141,404.94	160,000.00	152,078.96	157,000.00	157,000.00	157,000.00
2-4001	Sanitary Landfill (scrap tire)	0.00	82,520.00	59,324.84	0.00	0.00	0.00
2-4300	ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-4411	AREA AGENCY ON AGING	6,241.00	6,575.00	6,575.00	0.00	0.00	0.00
2-4420	Behavorial Health Act	30,406.00	31,000.00	22,755.00	38,000.00	38,000.00	38,000.00
2-4421	MENTAL RETARDATION SE. ACT.	19,895.00	19,900.00	19,895.00	19,910.00	19,910.00	19,910.00
2-4426	HISTORICAL SOCIETY	0.00	0.00	0.00	0.00	0.00	0.00

		Code	Description
	Fund	0100	GENERAL FUND
	Function	970	MISCELLANEOUS GENERAL

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
2-5003	EMERGENCY SERVICES (EPC)	0.00	0.00	4,015.00	0.00	0.00	0.00
2-6090	GRANT (SHERIFF)	0.00	0.00	0.00	0.00	0.00	0.00
2-6700	COUNTY LAW LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00
2-7700	REORGANIZATION COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-8300	PROBATIONS COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-8500	BLOOD/BREATH TESTS	0.00	0.00	0.00	0.00	0.00	0.00
2-8900	AUTOPSY COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-9055	INTERPRETER FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISC.	12,264.41	28,500.00	10,121.48	30,000.00	30,000.00	30,000.00
	Operating Expenses Totals	***510,568.11***	***672,290.00***	***659,016.97***	***659,270.00***	***659,475.00***	***659,475.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	6,147.84	6,300.00	6,014.57	6,300.00	6,300.00	6,300.00
3-0123	SAFETY SUPPLIES/EDU	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***6,147.84***	***6,300.00***	***6,014.57***	***6,300.00***	***6,300.00***	***6,300.00***
	Capital Outlay						
5-0103	LAND PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT	98,610.28	0.00	0.00	0.00	0.00	0.00
5-0315	COMPUTER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***98,610.28***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0100	LOCAL MATCHING FUNDS-ROADS	297,884.64	581,475.11	0.00	679,821.55	458,301.55	458,301.55
7-0200	TRANSFERS OUT-E911	413,956.61	384,150.73	1,205,660.84	361,923.67	197,923.67	197,923.67
7-0300	TRANSFER - SINKING	134,127.97	240,035.00	0.00	818,565.97	1,274,931.15	1,247,432.94
	Transfers Out Totals	***845,969.22***	***1,205,660.84***	***1,205,660.84***	***1,860,311.19***	***1,931,156.37***	***1,903,658.16***
0100-970 MISCELLANEOUS GENERAL TOTAL		**1,743,157.01**	**2,190,775.84**	**2,156,017.59**	**2,841,319.60**	**2,912,369.78**	**2,884,871.57**
100 GENERAL FUND TOTALS							
	TOTAL EXPENDITURES	5,285,396.92		5,852,697.61			
	TOTAL BUDGET OF EXPENDITURES		6,664,276.45		7,330,081.60	7,354,331.78	7,360,833.57
	NECESSARY CASH RESERVE		200,000.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		6,864,276.45		7,330,081.60	7,354,331.78	7,360,833.57

CUMING COUNTY ROAD

					Code	Description
				Fund	0300	ROAD
				Function	705	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	ROAD SUPT. SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0301	ADM. SALARY	78,519.96	82,700.00	82,700.00	87,000.00	84,780.00	84,780.00
1-0303	MAINTENANCE SALARY	286,226.67	305,000.00	307,611.85	320,000.00	320,000.00	320,000.00
1-0304	CONSTRUCTION SALARY	181,702.76	195,000.00	194,891.30	215,000.00	205,000.00	205,000.00
1-0305	CLERICAL	27,937.30	30,000.00	29,250.18	32,000.00	32,000.00	32,000.00
1-0401	ADMINISTOR (TEMPORARY)	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME-HOLIDAY PAY	11,107.75	25,000.00	21,475.62	25,000.00	25,000.00	25,000.00
1-0801	WORKMEN'S COMPENSATION	28,852.60	32,000.00	30,860.20	32,000.00	32,000.00	32,000.00
1-0900	RETIREMENT-CO SHARE	39,520.83	45,000.00	42,925.28	45,000.00	45,050.00	45,050.00
1-1000	SOCIAL SECURITY-CO SHARE	42,670.31	50,000.00	46,753.31	50,000.00	51,050.00	51,050.00
1-1100	UNIFORM ALLOWANCE	3,958.59	4,000.00	3,826.34	4,000.00	4,000.00	4,000.00
	Personal Services Totals	***700,496.77***	***768,700.00***	***760,294.08***	***810,000.00***	***798,880.00***	***798,880.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	200.00	72.01	200.00	200.00	200.00
2-0200	TELEPHONE	1,969.10	0.00	0.00	0.00	0.00	0.00
2-0210	CELL PHONE	2,927.81	4,000.00	2,663.47	4,000.00	4,000.00	4,000.00
2-0400	RADIO REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	UTILITIES - ELECTRICITY	9,075.57	15,000.00	9,050.42	15,000.00	12,000.00	12,000.00
2-0502	UTILITIES - WATER	2,067.97	4,000.00	1,935.34	4,000.00	4,000.00	4,000.00
2-0503	HEATING FUELS	19,841.27	20,000.00	10,910.39	20,000.00	15,000.00	15,000.00
2-0504	SEWER	1,439.14	3,000.00	1,583.06	3,000.00	3,000.00	3,000.00
2-0505	GARBAGE	1,838.00	3,000.00	2,032.75	2,500.00	2,500.00	2,500.00
2-0601	GENERAL LIABILITY RD. DEPT.	5,985.00	7,500.00	5,999.75	7,500.00	7,500.00	7,500.00
2-0602	PHYSICAL DAMAGE INSURANCE	8,662.00	9,500.00	8,504.50	9,500.00	9,500.00	9,500.00
2-0604	Auto Insurance	671.40	750.00	643.40	750.00	750.00	750.00
2-0614	BUILDING INSURANCE	9,075.15	10,000.00	9,399.60	10,000.00	10,000.00	10,000.00
2-1012	PRINTING & PUBLISHING	945.83	1,500.00	876.29	1,500.00	1,500.00	1,500.00
2-1100	DATA PROCESSING	119.88	500.00	0.00	500.00	500.00	500.00
2-1300	BUILDING REPAIR	1,285.50	20,000.00	14,375.52	20,000.00	20,000.00	20,000.00
2-1400	ROAD EQUIP. REPAIR-PARTS	31,749.70	40,000.00	61,584.04	60,000.00	60,000.00	60,000.00
2-1500	ROAD EQUIP. REPAIR-LABOR	16,701.00	25,000.00	35,856.21	40,000.00	40,000.00	40,000.00
2-1550	RADIO EQUIPMENT REPAIR	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1701	MEALS	317.17	500.00	193.25	500.00	500.00	500.00
2-1702	LODGING	1,116.60	2,000.00	1,883.45	2,000.00	2,000.00	2,000.00
2-1703	COMMERCIAL TRANSPORTATION (AIRBOAT)	0.00	350.00	0.00	350.00	350.00	350.00
2-1704	MILEAGE	40.28	1,000.00	243.66	1,000.00	1,000.00	1,000.00
2-1751	REG, DUES, SUBS, TRAINING	855.00	2,000.00	775.00	2,000.00	2,000.00	2,000.00
2-1800	OTHER OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00

					Code	Description
				Fund	0300	ROAD
				Function	705	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
2-1801	REG, DUES, SUB.	0.00	0.00	0.00	0.00	0.00	0.00
2-1802	MAINTENANCE WORK BY OTHERS	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & PUBL.	0.00	0.00	0.00	0.00	0.00	0.00
2-2200	FREIGHT	0.00	0.00	0.00	0.00	0.00	0.00
2-2545	MISCELLENOUS LABOR	84,941.70	150,000.00	58,149.96	150,000.00	125,000.00	125,000.00
2-2563	HAULING MATERIAL & SUPPLIES	1,275.60	20,000.00	4,823.78	20,000.00	15,000.00	15,000.00
2-4001	CONSTRUCTION LANDFILL FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-4450	WASTE DISPOSAL	0.00	500.00	0.00	500.00	500.00	500.00
2-5018	LAB TESTING (CDL)	275.00	1,000.00	510.00	1,000.00	1,000.00	1,000.00
2-8504	CDL DRUG/ALCOHOL TEST	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	353.43	3,000.00	844.54	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	***203,529.10***	***345,300.00***	***232,910.39***	***379,800.00***	***341,800.00***	***341,800.00***
	Supplies and Materials						
3-0101	OFFICE	702.95	1,500.00	381.78	1,500.00	1,500.00	1,500.00
3-0102	CHEMICALS	5,166.95	7,500.00	4,758.71	7,500.00	7,500.00	7,500.00
3-0103	JANITORIAL SUPPLIES	2,710.36	3,000.00	3,344.57	3,500.00	3,500.00	3,500.00
3-0106	SHOP SUPPLIES	9,370.94	10,000.00	10,319.21	10,000.00	10,000.00	10,000.00
3-0109	SHOP TOOLS	8,917.35	10,000.00	2,832.73	10,000.00	10,000.00	10,000.00
3-0110	SMALL TOOLS,ETC	1,374.52	3,000.00	443.48	3,000.00	3,000.00	3,000.00
3-0126	ROAD SUPPLIES (SALT)	36,799.86	30,000.00	10,690.37	30,000.00	20,000.00	20,000.00
3-0138	SALT	0.00	0.00	0.00	0.00	0.00	0.00
3-0201	ASPHALT	11,073.30	20,000.00	14,774.61	40,000.00	40,000.00	40,000.00
3-0202	GRAVEL AND BORROW	342,019.29	500,000.00	626,588.35	500,000.00	500,000.00	500,000.00
3-0203	GRADER BLADES	35,627.14	30,000.00	11,947.65	30,000.00	30,000.00	30,000.00
3-0204	CHAINS	0.00	0.00	0.00	0.00	0.00	0.00
3-0205	CONCRETE	0.00	40,000.00	3,182.60	40,000.00	40,000.00	40,000.00
3-0207	STEEL PRODUCTS	29,710.85	25,000.00	2,390.58	25,000.00	25,000.00	25,000.00
3-0208	LUMBER	29,751.82	10,000.00	302.58	10,000.00	10,000.00	10,000.00
3-0209	MACHINERY & EQUIPMENT FUEL	161,299.35	230,000.00	149,939.54	230,000.00	200,000.00	200,000.00
3-0210	MACHINERY & EQUIP GREASE & OIL	10,058.59	12,000.00	8,023.78	12,000.00	12,000.00	12,000.00
3-0211	MCH. & EQUIP. TIRES & REPAIR	12,076.70	25,000.00	18,579.83	25,000.00	25,000.00	25,000.00
3-0215	OTHER ROAD & BRIDGE (TWP GRAVEL)	350,854.82	550,000.00	504,617.38	572,000.00	572,000.00	572,000.00
3-0218	CHAINS	2,000.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
3-0219	ROCK	202,639.92	300,000.00	322,517.42	300,000.00	300,000.00	300,000.00
3-0220	CRACKING SEALANT	36,768.00	40,000.00	37,564.00	40,000.00	40,000.00	40,000.00
3-0301	TRAFFIC SIGNS	15,376.50	20,000.00	4,577.25	20,000.00	20,000.00	20,000.00
3-0302	TRAFFIC SIGN POST	0.00	20,000.00	19,860.00	20,000.00	20,000.00	20,000.00
3-0305	SIGNALS & LIGHTING	0.00	0.00	0.00	0.00	0.00	0.00
3-0306	PAVEMENT MARKINGS	25,265.40	30,000.00	30,639.05	40,000.00	40,000.00	40,000.00

					Code	Description
				Fund	0300	ROAD
				Function	705	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
3-0307	HIGHWAY LIGHTING	0.00	0.00	0.00	0.00	0.00	0.00
3-0308	FLARES, FLAGS, BARRICADES	548.18	3,000.00	1,281.36	3,000.00	3,000.00	3,000.00
3-0400	MISC. SUPPLIES & MATERIALS	4,982.21	5,000.00	2,034.87	5,000.00	5,000.00	5,000.00
	Supplies and Materials Totals	***1,335,095.00***	***1,928,000.00***	***1,791,591.70***	***1,980,500.00***	***1,940,500.00***	***1,940,500.00***
	Equipment Rental						
4-0100	ROAD EQUIPMENT RENTAL	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
4-0306	ROADS/OTHER EQUIPMENT RENTAL (TOWER	850.00	1,000.00	850.00	1,000.00	1,000.00	1,000.00
4-0400	LAND RENTALS	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
4-0600	MISCELLANEOUS RENTAL EXPENSES (LAND	2,132.56	2,500.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***2,982.56***	***13,500.00***	***850.00***	***13,500.00***	***13,500.00***	***13,500.00***
	Capital Outlay						
5-0100	LAND	0.00	0.00	0.00	0.00	0.00	0.00
5-0101	RIGHT-OF-WAY	0.00	0.00	30,120.00	30,000.00	30,000.00	30,000.00
5-0264	OTHER BUILDING	53,727.65	40,000.00	99,520.42	50,000.00	50,000.00	50,000.00
5-0301	TRUCKS	0.00	100,000.00	112,576.92	225,000.00	112,600.00	112,600.00
5-0302	PICKUP	0.00	0.00	0.00	0.00	0.00	0.00
5-0306	LOADER	0.00	0.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADERS & LOADERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0314	OTHER ROAD EQUIPMENT(BACKHOE)	0.00	0.00	0.00	0.00	0.00	0.00
5-0315	SPECIAL ROAD EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	2,209.20	3,000.00	777.98	3,000.00	3,000.00	3,000.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	500.00	0.00	500.00	500.00	500.00
5-1100	OTHER EQUIPMENT(WELDER)	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
5-1201	ARMOR COAT	0.00	100,000.00	0.00	200,000.00	200,000.00	200,000.00
5-1207	STRUCTURES, PIPES, BX CULV.	1,695,428.81	350,000.00	273,076.54	350,000.00	350,000.00	350,000.00
5-1208	CULVERTS	64,941.86	50,000.00	38,987.00	50,000.00	50,000.00	50,000.00
5-1302	ENGINEERING FEES	0.00	0.00	0.00	50,000.00	0.00	0.00
5-1304	SURVEYING	0.00	0.00	0.00	0.00	0.00	0.00
5-1502	ENGINEERING	134,927.02	100,000.00	27,024.47	0.00	30,000.00	30,000.00
5-2500	CAPITAL OUTLAY EXPENSE (CULVERTS)	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***1,951,234.54***	***754,500.00***	***582,083.33***	***969,500.00***	***837,100.00***	***837,100.00***
	Transfers Out						
7-0100	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0300-705 TOTAL		**4,193,337.97**	**3,810,000.00**	**3,367,729.50**	**4,153,300.00**	**3,931,780.00**	**3,931,780.00**
300 ROAD TOTALS							

CUMING COUNTY ROAD

		Code	Description
	Fund	0300	ROAD
	Function	705	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	TOTAL EXPENDITURES	4,193,337.97		3,367,729.50			
	TOTAL BUDGET OF EXPENDITURES		3,810,000.00		4,153,300.00	3,931,780.00	3,931,780.00
	NECESSARY CASH RESERVE		200,000.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		4,010,000.00		4,153,300.00	3,931,780.00	3,931,780.00

CUMING COUNTY ROAD/BRIDGE SINKING FUND

		Code	Description
	Fund	0801	ROAD/BRIDGE SINKING FUND
	Function	691	E911 Set Aside for Future Equipment

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay						
5-0556	E911 Set Aside for Future Equipment	0.00	0.00	0.00	225,000.00	225,000.00	225,000.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***225,000.00***	***225,000.00***	***225,000.00***
0801-691 E911 Set Aside for Future Equipment TOTAL		**0.00**	**0.00**	**0.00**	**225,000.00**	**225,000.00**	**225,000.00**

CUMING COUNTY ROAD/BRIDGE SINKING FUND

	Code	Description
Fund	0801	ROAD/BRIDGE SINKING FUND
Function	704	ROAD/BRIDGE SINKING FUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay						
5-0264	OTHER BUILDING (WISNER)	558,488.03	0.00	0.00	0.00	0.00	0.00
5-1205	BITUMINOUS SURFACING CONTRACTS	0.00	40,035.00	0.00	40,035.00	40,035.00	40,035.00
5-1211	BRIDGE CONTRACTS (14TH RD)	35,136.88	0.00	0.00	0.00	0.00	0.00
5-1212	MISCELLANEOUS ROAD CONTRACTS (BEEME	2,532,304.85	453,685.83	491,880.77	0.00	0.00	0.00
5-1250	MISC CONTRACTS (WISNER BRIDGE)	8,853.06	4,078,237.05	79,609.28	4,688,832.47	5,145,197.65	4,892,699.44
	Capital Outlay Totals	***3,134,782.82***	***4,571,957.88***	***571,490.05***	***4,728,867.47***	***5,185,232.65***	***4,932,734.44***
	Debt Service						
6-0200	INTEREST PAYMENTS	21,707.50	39,455.00	39,855.00	36,620.00	36,620.00	36,620.00
6-0701	DEBT PAYMENTS	515,870.00	495,000.00	495,000.00	518,985.00	518,985.00	518,985.00
	Debt Service Totals	***537,577.50***	***534,455.00***	***534,855.00***	***555,605.00***	***555,605.00***	***555,605.00***
0801-704 ROAD/BRIDGE SINKING FUND TOTAL		**3,672,360.32**	**5,106,412.88**	**1,106,345.05**	**5,284,472.47**	**5,740,837.65**	**5,488,339.44**
801 ROAD/BRIDGE SINKING FUND TOTALS							
	TOTAL EXPENDITURES	3,672,360.32		1,106,345.05			
	TOTAL BUDGET OF EXPENDITURES		5,106,412.88		5,509,472.47	5,965,837.65	5,713,339.44
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		5,106,412.88		5,509,472.47	5,965,837.65	5,713,339.44

CUMING COUNTY SPECIAL PROJECTS

					Code	Description	
				Fund	0900	SPECIAL PROJECTS	
				Function	910	SPECIAL PROJECTS	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-6070	SPECIAL PROJECTS	2,267.89	0.00	-7,000.00	0.00	0.00	0.00
2-6071	SPECIAL PROJECTS	484,805.25	986,000.00	870,160.02	986,000.00	986,000.00	986,000.00
2-6080	LIBRARY GRANTS	10,500.00	14,000.00	7,000.00	14,000.00	14,000.00	14,000.00
	Operating Expenses Totals	***497,573.14***	***1,000,000.00***	***870,160.02***	***1,000,000.00***	***1,000,000.00***	***1,000,000.00***
	Transfers Out						
7-0100	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0900-910 SPECIAL PROJECTS TOTAL		**497,573.14**	**1,000,000.00**	**870,160.02**	**1,000,000.00**	**1,000,000.00**	**1,000,000.00**
900 SPECIAL PROJECTS TOTALS							
	TOTAL EXPENDITURES	497,573.14		870,160.02			
	TOTAL BUDGET OF EXPENDITURES		1,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00

CUMING COUNTY WEGNER SCHOLARSHIP FUND

	Code	Description
Fund	0902	WEGNER SCHOLARSHIP FUND
Function	910	WEGNER SCHOLARSHIP FUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-0700	TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	411.60	500.00	168.00	500.00	500.00	500.00
2-2000	PRINTING & PUBL	0.00	0.00	0.00	0.00	0.00	0.00
2-7100	SCHOLARSHIPS	0.00	0.00	0.00	70,441.08	70,441.08	70,441.08
2-9100	SPECIAL PROJECTS #1 (SCHOLARSHIPS)	372.00	68,858.62	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***783.60***	***69,358.62***	***168.00***	***70,941.08***	***70,941.08***	***70,941.08***
0902-910 WEGNER SCHOLARSHIP FUND TOTAL		**783.60**	**69,358.62**	**168.00**	**70,941.08**	**70,941.08**	**70,941.08**
902 WEGNER SCHOLARSHIP FUND TOTALS							
	TOTAL EXPENDITURES	783.60		168.00			
	TOTAL BUDGET OF EXPENDITURES		69,358.62		70,941.08	70,941.08	70,941.08
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		69,358.62		70,941.08	70,941.08	70,941.08

CUMING COUNTY VISITORS PROMOTIONAL FUND

					Code	Description
				Fund	0990	VISITORS PRO MOTIONAL FUND
				Function	879	VISITORS PRO MOTIONAL FUND
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0038	CONTRACT LABOR	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	2,004.17	2,000.00	2,977.75	3,000.00	3,000.00	3,000.00
2-1015	Advertising	0.00	0.00	900.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	99.61	200.00	200.00	200.00
2-1751	DUES, SUBS, REG, TRAINING	150.00	150.00	150.00	150.00	150.00	150.00
2-1801	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & REPRODUCTION	0.00	0.00	0.00	0.00	0.00	0.00
2-2001	ADVERTISING (ADS RADIO & WEBSITE)	0.00	0.00	0.00	0.00	0.00	0.00
2-2502	PROFESSIONAL FEES	4,000.00	2,400.00	0.00	1,850.00	1,850.00	1,850.00
2-6040	TOURISM PROMOTION	9,134.32	10,000.00	1,812.50	10,000.00	10,000.00	10,000.00
2-6050	TRAVEL EXHIBITS EXPENSES	1,448.70	4,000.00	1,974.38	2,000.00	2,000.00	2,000.00
2-6060	SPONSORSHIPS	0.00	0.00	0.00	0.00	0.00	0.00
2-6080	GRANTS	4,188.85	15,000.00	11,357.68	20,000.00	20,000.00	20,000.00
2-6081	IMPROVEMENT GRANT	0.00	0.00	0.00	0.00	0.00	0.00
2-6090	ENHANCEMENT (TRACTOR RIDE)	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***20,926.04***	***33,550.00***	***19,271.92***	***37,200.00***	***37,200.00***	***37,200.00***
	Supplies and Materials						
3-0124	CONVENTION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0400	MISC. SUPPLIES (CVIF ATTRACTIONS)	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-2510	MISC CAPITAL OUTLAY (CVIF IMPRMTS)	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0990-879 VISITORS PROMOTIONAL FUND TOTAL		**20,926.04**	**33,550.00**	**19,271.92**	**37,200.00**	**37,200.00**	**37,200.00**

CUMING COUNTY VISITORS PROMOTIONAL FUND

	Code	Description
Fund	0990	VISITORS PRO MOTIONAL FUND
Function	910	DEPARTMENT NAME NOT FOUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-4428	LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0990-910 DEPARTMENT NAME NOT FOUND TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
990 VISITORS PROMOTIONAL FUND TOTALS							
	TOTAL EXPENDITURES	20,926.04		19,271.92			
	TOTAL BUDGET OF EXPENDITURES		33,550.00		37,200.00	37,200.00	37,200.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		33,550.00		37,200.00	37,200.00	37,200.00

CUMING COUNTY VISITORS IMPROVEMENT FUND

		Code	Description
	Fund	0995	VISITORS IMP ROVEMENT FUND
	Function	879	VISITORS IMP ROVEMENT FUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0038	CONTRACT LABOR	800.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***800.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-1015	ADVERTISING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2502	PROFESSIONAL FEES	0.00	2,400.00	0.00	1,850.00	1,850.00	1,850.00
2-6040	TOURISM PROMOTION (GRANTS)	0.00	0.00	0.00	0.00	0.00	0.00
2-6081	IMPROVEMENT PROJECT #1	5,000.00	39,359.78	5,000.00	55,000.00	55,000.00	55,000.00
2-6082	IMPROVEMENT PROJECT #2	45,500.00	40,000.00	0.00	25,000.00	25,000.00	25,000.00
	Operating Expenses Totals	***50,500.00***	***81,759.78***	***5,000.00***	***81,850.00***	***81,850.00***	***81,850.00***
0995-879 VISITORS IMPROVEMENT FUND TOTAL		**51,300.00**	**81,759.78**	**5,000.00**	**81,850.00**	**81,850.00**	**81,850.00**
995 VISITORS IMPROVEMENT FUND TOTALS							
	TOTAL EXPENDITURES	51,300.00		5,000.00			
	TOTAL BUDGET OF EXPENDITURES		81,759.78		81,850.00	81,850.00	81,850.00
	NECESSARY CASH RESERVE		0.00		17,082.29	17,082.29	17,082.29
	TOTAL REQUIREMENTS		81,759.78		98,932.29	98,932.29	98,932.29

CUMING COUNTY REG OF DEED P&T FUND

		Code	Description
	Fund	1150	REG OF DEED P&T FUND
	Function	604	REG OF DEEDS P&T

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0405	PART-TIME SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	CO SHARE SOC SEC	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-1010	RECORDS PRESERVATION(PLAT SLEEVES)	0.00	0.00	0.00	0.00	0.00	0.00
2-1016	MICROFILMING COSTS (scanning)	0.00	50.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING	4,408.77	4,400.00	6,399.46	4,500.00	4,500.00	4,500.00
2-1102	COMPUTER CONSULTANT (BACKUP)	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIPMENT REPAIRS	0.00	3,300.00	0.00	1,300.00	1,300.00	1,300.00
2-2544	EQUIP MAINT(CANON COPIER)	3,503.77	0.00	1,293.24	1,815.00	1,815.00	1,815.00
2-7000	MICROFLIMING	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***7,912.54***	***7,750.00***	***7,692.70***	***7,615.00***	***7,615.00***	***7,615.00***
	Supplies and Materials						
3-0101	SUPPLIES	0.00	200.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***200.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Equipment Rental						
4-0600	EQUIP RENTAL(LG SCANNER)	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
1150-604 REG OF DEEDS P&T TOTAL		**7,912.54**	**7,950.00**	**7,692.70**	**7,615.00**	**7,615.00**	**7,615.00**
1150 REG OF DEED P&T FUND TOTALS							
	TOTAL EXPENDITURES	7,912.54		7,692.70			
	TOTAL BUDGET OF EXPENDITURES		7,950.00		7,615.00	7,615.00	7,615.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		7,950.00		7,615.00	7,615.00	7,615.00

CUMING COUNTY STOP FUND

					Code	Description
				Fund	2356	STOP FUND
				Function	654	STOP FUND
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-0210	CELL PHONE	0.00	2,000.00	0.00	0.00	0.00	0.00
2-1014	NOTARY CHARGES	352.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***352.00***	***2,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-1100	OTHER EQUIPMENT	2,089.72	18,000.00	759.20	20,000.00	20,000.00	20,000.00
	Capital Outlay Totals	***2,089.72***	***18,000.00***	***759.20***	***20,000.00***	***20,000.00***	***20,000.00***
2356-654 STOP FUND TOTAL		**2,441.72**	**20,000.00**	**759.20**	**20,000.00**	**20,000.00**	**20,000.00**
2356 STOP FUND TOTALS							
	TOTAL EXPENDITURES	2,441.72		759.20			
	TOTAL BUDGET OF EXPENDITURES		20,000.00		20,000.00	20,000.00	20,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		20,000.00		20,000.00	20,000.00	20,000.00

CUMING COUNTY CO. DRUG LAW ENFORCEMENT

	Code	Description
Fund	2360	CO. DRUG LAW ENFORCEMENT
Function	660	CO. DRUG LAW ENFORCEMENT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Supplies and Materials						
3-0112	COUNTY DRUG LAW ENFORCEMENT	0.00	161.00	0.00	161.00	161.00	161.00
	Supplies and Materials Totals	***0.00***	***161.00***	***0.00***	***161.00***	***161.00***	***161.00***
2360-660 CO. DRUG LAW ENFORCEMENT TOTAL		**0.00**	**161.00**	**0.00**	**161.00**	**161.00**	**161.00**
2360 CO. DRUG LAW ENFORCEMENT TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		161.00		161.00	161.00	161.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		161.00		161.00	161.00	161.00

CUMING COUNTY FEDERAL GRANT FUND

		Code	Description
	Fund	2500	FEDERAL GRANT FUND
	Function	654	FEDERAL GRANT FUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-0699	HOMELAND SECURITY 2005/2006	0.00	0.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***1,500,000.00***	***1,500,000.00***	***1,500,000.00***
2500-654 FEDERAL GRANT FUND TOTAL		**0.00**	**0.00**	**0.00**	**1,500,000.00**	**1,500,000.00**	**1,500,000.00**
2500 FEDERAL GRANT FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		1,500,000.00	1,500,000.00	1,500,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		1,500,000.00	1,500,000.00	1,500,000.00

CUMING COUNTY NATURAL DISASTER

		Code	Description
	Fund	2575	NATURAL DISASTER
	Function	693	NATURAL DISASTER

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0303	MAINTENANCE (WAGES & EXPENSES)	0.00	0.00	0.00	0.00	0.00	0.00
1-0409	PART TIME SALARY (ELECTION)	0.00	0.00	0.00	0.00	0.00	0.00
1-0431	PART-TIME SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0760	PANDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	CO SHARE RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	CO SHARE SOC SEC	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELL PHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1802	MAINTENANCE WORK BY OTHERS	0.00	0.00	0.00	0.00	0.00	0.00
2-2507	IT CONSULTING SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-2545	MISCELLANEOUS LABOR	0.00	0.00	0.00	0.00	0.00	0.00
2-4404	NATURAL DISASTER (TOWNSHIP PAYMENT)	119,076.38	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***119,076.38***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0103	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0104	BUUILDING & GROUNDS SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0105	MEDICAL/HOSPITAL SUPPLIES (PPE)	0.00	0.00	0.00	0.00	0.00	0.00
3-0133	HOUSEKEEPING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0202	GRAVEL & ROCK	0.00	0.00	0.00	0.00	0.00	0.00
3-0205	CONCRETE	0.00	0.00	0.00	0.00	0.00	0.00
3-0207	STEEL PRODUCTS (BRIDGE MATERIALS)	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	MACHINE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
3-0219	DIRT & SAND	0.00	0.00	0.00	0.00	0.00	0.00
3-0308	FLARES, FLAGS, BARRICADES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1212	MISC RD CONTRACTS (ER-3185(5))	0.00	154,845.61	132,510.76	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***154,845.61***	***132,510.76***	***0.00***	***0.00***	***0.00***

					Code	Description
				Fund	2575	NATURAL DISASTER
				Function	693	NATURAL DISASTER
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Transfers Out						
7-0100	TRANSFERS	76,216.93	0.00	0.00	22,334.85	22,334.85	22,334.85
	Transfers Out Totals	***76,216.93***	***0.00***	***0.00***	***22,334.85***	***22,334.85***	***22,334.85***
2575-693 NATURAL DISASTER TOTAL		**195,293.31**	**154,845.61**	**132,510.76**	**22,334.85**	**22,334.85**	**22,334.85**

CUMING COUNTY NATURAL DISASTER

		Code	Description
	Fund	2575	NATURAL DISASTER
	Function	970	MISCELLANEOUS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0900	CO SHARE RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	CO SHARE SOC SEC	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2575-970 MISCELLANEOUS TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2575 NATURAL DISASTER TOTALS							
	TOTAL EXPENDITURES	195,293.31		132,510.76			
	TOTAL BUDGET OF EXPENDITURES		154,845.61		22,334.85	22,334.85	22,334.85
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		154,845.61		22,334.85	22,334.85	22,334.85

CUMING COUNTY COVID AMERICAN RESCUE PLAN

					Code	Description
				Fund	2580	COVID AMERICAN RESCUE PLAN
				Function	636	ECONOMIC DEVELOPMENT
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-4301	ECONOMIC DEV-BUSINESS STARTUP	75,000.00	0.00	250,000.00	0.00	0.00	0.00
	Operating Expenses Totals	***75,000.00***	***0.00***	***250,000.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-1250	MISC CONTRACTS (SKYWAVE)	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2580-636 ECONOMIC DEVELOPMENT TOTAL		**75,000.00**	**0.00**	**250,000.00**	**0.00**	**0.00**	**0.00**

CUMING COUNTY COVID AMERICAN RESCUE PLAN

	Code	Description
Fund	2580	COVID AMERICAN RESCUE PLAN
Function	704	ROAD/BRIDGE SINKING FUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay						
5-1250	BRIDGE CONTRACTS	11,456.25	1,285,842.81	37,769.72	998,073.09	998,073.09	998,073.09
	Capital Outlay Totals	***11,456.25***	***1,285,842.81***	***37,769.72***	***998,073.09***	***998,073.09***	***998,073.09***
2580-704 ROAD/BRIDGE SINKING FUND TOTAL		**11,456.25**	**1,285,842.81**	**37,769.72**	**998,073.09**	**998,073.09**	**998,073.09**

CUMING COUNTY COVID AMERICAN RESCUE PLAN

		Code	Description
	Fund	2580	COVID AMERICAN RESCUE PLAN
	Function	751	ARP PUBLIC HEALTH BY OTHERS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-3000	PUBLIC HEALTH BY OTHERS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0264	ARP PUBLIC HEALTH-BUILDING PROJECT	0.00	0.00	0.00	0.00	0.00	0.00
5-1211	BRIDGE CONTRACTS (Wisner Bridge)	0.00	0.00	0.00	0.00	0.00	0.00
5-1250	MISC CONTRACTS (SKYWAVE)	47,420.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***47,420.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2580-751 ARP PUBLIC HEALTH BY OTHERS TOTAL		**47,420.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CUMING COUNTY COVID AMERICAN RESCUE PLAN

		Code	Description
	Fund	2580	COVID AMERICAN RESCUE PLAN
	Function	801	ARP PUBLIC ASSISTANCE

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-2502	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2700	PUBLIC ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2580-801 ARP PUBLIC ASSISTANCE TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2580 COVID AMERICAN RESCUE PLAN TOTALS							
	TOTAL EXPENDITURES	133,876.25		287,769.72			
	TOTAL BUDGET OF EXPENDITURES		1,285,842.81		998,073.09	998,073.09	998,073.09
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,285,842.81		998,073.09	998,073.09	998,073.09

CUMING COUNTY ECONOMIC DEVELOPMENT FUND

		Code	Description
	Fund	2605	ECONOMIC DE VELOPMENT FUND
	Function	636	ECONOMIC DE VELOPMENT FUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	DIRECTOR'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0301	ADMINISTRATION	69,906.16	82,000.00	78,000.00	80,080.00	80,080.00	80,080.00
1-0305	REGULAR SALARY CLERICAL	28,990.21	39,520.00	34,097.25	38,200.00	38,200.00	38,200.00
1-0405	PART-TIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	67.16	0.00	658.52	0.00	0.00	0.00
1-0800	CO-SHARE INS PREMIUIMS	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0803	CO SHARE DENTAL INSURANCE	889.18	950.00	1,000.88	1,500.00	1,500.00	1,500.00
1-0804	CO SHARE SUPPLEMENTAL INSURANCE	549.60	650.00	568.14	1,300.00	1,300.00	1,300.00
1-0807	CO SHARE INS PREMIUMS	14,467.87	16,000.00	16,279.93	26,000.00	26,000.00	26,000.00
1-0900	RETIREMENT - COUNTY SHARE	6,680.05	8,205.00	7,611.02	10,000.00	10,000.00	10,000.00
1-1000	SOCIAL SECURITY - CO SHARE	7,360.36	9,300.00	8,338.42	10,000.00	10,000.00	10,000.00
	Personal Services Totals	***128,910.59***	***156,625.00***	***146,554.16***	***167,080.00***	***167,080.00***	***167,080.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	0.00	22.80	0.00	0.00	0.00
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELL PHONE	900.00	900.00	900.00	900.00	900.00	900.00
2-1015	ADVERTISING	0.00	0.00	796.40	0.00	0.00	0.00
2-1101	COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
2-1103	ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00
2-1110	TIMEKEEPING SERVICE COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	1,053.33	1,500.00	448.60	1,500.00	1,500.00	1,500.00
2-1702	LODGING	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-1704	TRAVEL	73.14	1,000.00	23.05	1,500.00	1,500.00	1,500.00
2-1710	WORKSHOP EXPENSES	78.69	0.00	0.00	1,000.00	1,000.00	1,000.00
2-1751	DUES, REG,SUBS, TRAINING	0.00	0.00	507.79	0.00	0.00	0.00
2-1760	CONVENTION/WORKSHOP EXPENSES	0.00	2,500.00	1,680.00	5,500.00	5,500.00	5,500.00
2-1801	DUES, REG & SUBS	0.00	0.00	0.00	0.00	0.00	0.00
2-6030	ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00
2-6031	WEBSITE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-6070	COM/BUSINESS TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS EXPENSES	21.23	300.00	248.33	500.00	500.00	500.00
	Operating Expenses Totals	***2,126.39***	***7,700.00***	***4,626.97***	***12,400.00***	***12,400.00***	***12,400.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00

CUMING COUNTY ECONOMIC DEVELOPMENT FUND

	Code	Description
Fund	2605	ECONOMIC DEVELOPMENT FUND
Function	636	ECONOMIC DEVELOPMENT FUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	1,513.55	1,500.00	869.80	1,500.00	1,500.00	1,500.00
	Capital Outlay Totals	***1,513.55***	***1,500.00***	***869.80***	***1,500.00***	***1,500.00***	***1,500.00***
	Transfers Out						
7-0200	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2605-636 ECONOMIC DEVELOPMENT FUND TOTAL		**132,550.53**	**165,825.00**	**152,050.93**	**180,980.00**	**180,980.00**	**180,980.00**

CUMING COUNTY ECONOMIC DEVELOPMENT FUND

	Code	Description
Fund	2605	ECONOMIC DEVELOPMENT FUND
Function	910	DINKLAGE FOUNDATION GRANT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	6,999.47	10,000.00	5,544.00	10,000.00	10,000.00	10,000.00
2-1015	ADVERTISING	2,271.50	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-1102	WEBSITE DESIGN (CO. ALUMNI)	0.00	0.00	0.00	0.00	0.00	0.00
2-1103	WEBSITE COSTS	2,500.76	5,000.00	8,135.00	5,000.00	5,000.00	5,000.00
2-1704	MILEAGE (VEHICLE EXPENSES)	3,694.90	3,500.00	4,370.22	4,500.00	4,500.00	4,500.00
2-1710	WORKSHOP EXPENSES	4,468.71	5,000.00	6,289.80	5,000.00	5,000.00	5,000.00
2-1751	DUES, SUBS, REG, TRAINING FEES	5,370.95	5,000.00	5,507.41	6,000.00	6,000.00	6,000.00
2-1760	CONVENTION/WORKSHOP EXPENSES	0.00	2,500.00	1,701.22	5,000.00	5,000.00	5,000.00
2-1820	BUSINESS PLANNING/TRAINING	0.00	0.00	0.00	200.00	200.00	200.00
2-1822	YOUTH LEADERSHIP	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & PUB (MARKETING MATERIAL)	0.00	0.00	0.00	0.00	0.00	0.00
2-2001	ADVERTISING	25.00	0.00	0.00	0.00	0.00	0.00
2-2002	PROFESSIONAL DISPLAY	0.00	0.00	0.00	0.00	0.00	0.00
2-2401	OTHER (LEADERSHIP CUMING COUNTY)	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONSULTING FEES (BUSINESS PLAN TRN)	0.00	0.00	0.00	0.00	0.00	0.00
2-2501	CONSULTING FEES	0.00	500.00	0.00	500.00	500.00	500.00
2-2502	PROFESSIONAL SERV	14,059.92	10,000.00	11,050.00	13,000.00	13,000.00	13,000.00
2-4301	BUSINESS PLANNING	0.00	200.00	0.00	0.00	0.00	0.00
2-4320	ANNUAL CCEDB MTG & ANNUAL DINNER	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***39,391.21***	***43,700.00***	***42,597.65***	***51,200.00***	***51,200.00***	***51,200.00***
	Supplies and Materials						
3-0101	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0107	BUILDING SUPPLIES (REBUILDING TOGET	0.00	0.00	0.00	0.00	0.00	0.00
3-0119	BUILDING SUPPLIES (REBUILDING TOGE)	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	434.60	1,000.00	2,214.73	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***434.60***	***1,000.00***	***2,214.73***	***1,000.00***	***1,000.00***	***1,000.00***
2605-910 DINKLAGE FOUNDATION GRANT TOTAL		**39,825.81**	**44,700.00**	**44,812.38**	**52,200.00**	**52,200.00**	**52,200.00**

CUMING COUNTY ECONOMIC DEVELOPMENT FUND

	Code	Description
Fund	2605	ECONOMIC DEVELOPMENT FUND
Function	911	NIELSEN FOUNDATION GRANT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-0204	LOAN FUND	0.00	0.00	0.00	0.00	0.00	0.00
2-6080	GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2605-911 NIELSEN FOUNDATION GRANT TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2605 ECONOMIC DEVELOPMENT FUND TOTALS							
	TOTAL EXPENDITURES	172,376.34		196,863.31			
	TOTAL BUDGET OF EXPENDITURES		210,525.00		233,180.00	233,180.00	233,180.00
	NECESSARY CASH RESERVE		0.00		6,558.66	6,558.66	6,558.66
	TOTAL REQUIREMENTS		210,525.00		239,738.66	239,738.66	239,738.66

CUMING COUNTY INHERITANCE TAX

					Code	Description
				Fund	2700	INHERITANCE TAX
				Function	982	INHERITANCE TAX
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-0204	REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	GIS AERIAL PHOTOS	0.00	0.00	0.00	0.00	0.00	0.00
2-1102	WEBPAGE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES, SUB, REG, ETC.	0.00	0.00	0.00	0.00	0.00	0.00
2-2502	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-4428	SUPPORT FOR LIBRARIES	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
2-4448	Public Transportation	0.00	0.00	20,000.00	20,000.00	20,000.00	20,000.00
2-8065	Refund to Taxpayers	0.00	0.00	144.81	0.00	0.00	0.00
2-8565	REFUND TO TAXPAYERS	5,449.71	0.00	656,417.32	0.00	0.00	0.00
2-9060	MISC REFUND/ E911 SHORTAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-9600	REFUND TO TAXPAYER	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	4,947,127.00	0.00	5,607,941.73	5,607,941.73	5,607,941.73
2-9901	WEED CONT. MISC.	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***19,449.71***	***4,961,127.00***	***690,562.13***	***5,641,941.73***	***5,641,941.73***	***5,641,941.73***
	Supplies and Materials						
3-0202	GRAVEL&BORROW (AGGREGATES 19 DISAS)	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0111	SALT SHED	0.00	0.00	0.00	0.00	0.00	0.00
5-0200	ROAD BUILDING	0.00	0.00	0.00	0.00	0.00	0.00
5-0230	COURTHOUSE REMODELING	0.00	0.00	0.00	0.00	0.00	0.00
5-0235	COMM EQUIP.	0.00	0.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADER	251,075.00	0.00	0.00	0.00	0.00	0.00
5-0332	HOMELAND SECURITY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1205	BITUMINOUS SURFACING	0.00	0.00	0.00	0.00	0.00	0.00
5-1207	STRUCT, PIPES, BOX CULVTS(2019 DIS)	0.00	0.00	0.00	0.00	0.00	0.00
5-1211	BRIDGE & ROAD REPAIRS (2010)	0.00	0.00	0.00	0.00	0.00	0.00
5-1216	GRAVEL SURFACING NATL DIS TWP 2019	0.00	0.00	0.00	0.00	0.00	0.00
5-1217	911 WIRELESS EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
5-1302	ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
5-1400	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***251,075.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0100	TRANSFER-SINKING	697,890.00	1,300,000.00	0.00	0.00	0.00	0.00
7-0200	INTER-FUND TRANSFERS	90,159.08	83,116.50	1,383,116.50	106,140.00	106,140.00	106,140.00
7-0300	TRANSFER-BEEMER PAVING	0.00	0.00	0.00	0.00	0.00	0.00

CUMING COUNTY INHERITANCE TAX

		Code	Description
	Fund	2700	INHERITANCE TAX
	Function	982	INHERITANCE TAX

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Transfers Out Totals	*788,049.08*	*1,383,116.50*	*1,383,116.50*	*106,140.00*	*106,140.00*	*106,140.00*
2700-982 INHERITANCE TAX TOTAL		**1,058,573.79**	**6,344,243.50**	**2,073,678.63**	**5,748,081.73**	**5,748,081.73**	**5,748,081.73**

CUMING COUNTY INHERITANCE TAX

		Code	Description
	Fund	2700	INHERITANCE TAX
	Function	983	DEPARTMENT NAME NOT FOUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2700-983 DEPARTMENT NAME NOT FOUND TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2700 INHERITANCE TAX TOTALS							
	TOTAL EXPENDITURES	1,058,573.79		2,073,678.63			
	TOTAL BUDGET OF EXPENDITURES		6,344,243.50		5,748,081.73	5,748,081.73	5,748,081.73
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		6,344,243.50		5,748,081.73	5,748,081.73	5,748,081.73

CUMING COUNTY E911(NEW)

					Code	Description
				Fund	2910	E911(NEW)
				Function	691	E911(NEW)
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0341	CHEIF DISPATCHER	63,613.04	64,355.00	70,098.51	66,435.20	66,435.20	66,435.20
1-0342	DISPATCHING	187,761.85	192,130.00	192,449.31	200,449.60	200,449.60	200,449.66
1-0418	PART-TIME DISPATCHING	17,996.96	25,000.00	22,928.75	25,000.00	25,000.00	25,000.00
1-0430	PART-TIME DISPATCHING	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	17,125.21	25,000.00	21,551.79	25,000.00	25,000.00	25,000.00
1-0501	OVERTIME-SPECIAL (SHIFT DIFFERENTIA	4,369.13	4,600.00	4,375.50	4,600.00	4,600.00	4,600.00
1-0600	VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0700	SHIFT DIFFERENTIAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMEN'S COMPENSATION	2,061.00	2,175.00	2,204.00	0.00	0.00	0.00
1-0802	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0803	CO SHARE DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	CO SHARE SUPPLEMENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT	19,633.50	21,000.00	21,019.78	21,700.00	21,700.00	21,700.00
1-1000	OASI SOCIAL SECURITY	20,931.08	23,800.00	22,522.29	24,600.00	24,600.00	24,600.00
1-1100	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-1300	DEDUCTIBLE REIMB.	0.00	0.00	0.00	0.00	0.00	0.00
1-1500	UNEMPLOY CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***333,491.77***	***358,060.00***	***357,149.93***	***367,784.80***	***367,784.80***	***367,784.86***
	Operating Expenses						
2-0100	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	18,814.25	18,000.00	12,832.17	18,000.00	18,000.00	18,000.00
2-0201	TELETYPE SERVICE	5,376.00	6,451.00	6,182.40	6,451.00	6,451.00	6,451.00
2-0205	E911/ RADIO INTERNET MANAGEMENT	989.73	0.00	950.57	1,000.00	1,000.00	1,000.00
2-0614	BUILDING INSURANCE	1,296.00	1,350.00	1,343.00	1,400.00	1,400.00	1,400.00
2-0700	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	112.00	500.00	280.00	500.00	500.00	500.00
2-1110	TIMEKEEPING SERVICE COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIUPMENT REPAIR	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1701	MEALS	0.00	700.00	48.39	700.00	700.00	700.00
2-1702	LODGING	0.00	1,200.00	214.00	1,200.00	1,200.00	1,200.00
2-1704	MILEAGE ALLOWANCE	27.50	2,500.00	886.41	2,500.00	2,500.00	2,500.00
2-1751	DUES, SUBS, REG, TRAINING	1,485.50	2,500.00	3,308.95	3,500.00	3,500.00	3,500.00
2-1801	DUES, SUBSCRIPTIONS, REG	0.00	0.00	0.00	0.00	0.00	0.00
2-1816	THREATNET	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONSULTING	0.00	0.00	0.00	0.00	0.00	0.00
2-2501	CONSULTING FEES	0.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00

CUMING COUNTY E911(NEW)

					Code	Description
				Fund	2910	E911(NEW)
				Function	691	E911(NEW)
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
2-2515	MAINTENANCE CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2544	MAINTENANCE CONTRACTS	15,338.97	39,000.00	32,578.94	39,000.00	39,000.00	39,000.00
2-2555	PUBLIC SAFETY (THREATNET)	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***43,439.95***	***79,201.00***	***58,624.83***	***81,251.00***	***81,251.00***	***81,251.00***
	Supplies and Materials						
3-0101	SUPPLIES	498.01	1,700.00	443.16	1,700.00	1,700.00	1,700.00
	Supplies and Materials Totals	***498.01***	***1,700.00***	***443.16***	***1,700.00***	***1,700.00***	***1,700.00***
	Equipment Rental						
4-0206	TOWER RENT	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00
4-0600	OTHER RENT (TOWER)	2,855.98	3,000.00	2,941.66	0.00	0.00	0.00
	Equipment Rental Totals	***2,855.98***	***3,000.00***	***2,941.66***	***3,000.00***	***3,000.00***	***3,000.00***
	Capital Outlay						
5-0235	COMM. EQUIP. & PAGERS	4,500.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00
5-0311	RADIO EQUIPMENT	1,375.00	29,000.00	2,062.50	29,000.00	5,000.00	5,000.00
5-0500	OFFICE EQUIPMENT	2,908.59	3,900.00	193.73	5,000.00	5,000.00	5,000.00
5-0555	E911 EQUIPMENT	8,822.53	150,000.00	538.00	150,000.00	10,000.00	10,000.00
	Capital Outlay Totals	***17,606.12***	***188,900.00***	***2,794.23***	***190,000.00***	***26,000.00***	***26,000.00***
	Transfers Out						
7-0200	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2910-691 E911(NEW) TOTAL		**397,891.83**	**630,861.00**	**421,953.81**	**643,735.80**	**479,735.80**	**479,735.86**
2910 E911(NEW) TOTALS							
	TOTAL EXPENDITURES	397,891.83		421,953.81			
	TOTAL BUDGET OF EXPENDITURES		630,861.00		643,735.80	479,735.80	479,735.86
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		630,861.00		643,735.80	479,735.80	479,735.86

CUMING COUNTY 911 WIRELESS SERVICE FUND

	Code	Description
Fund	2913	911 WIRELESS SERVICE FUND
Function	691	911 WIRELESS SERVICE FUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-0202	PHONE TRUNKS	0.00	0.00	0.00	0.00	0.00	0.00
2-1103	GIS MAPPING SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
2-1816	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-1217	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	TRANSFERS	0.00	38,137.98	38,137.99	44,558.51	44,558.51	44,558.51
	Transfers Out Totals	***0.00***	***38,137.98***	***38,137.99***	***44,558.51***	***44,558.51***	***44,558.51***
2913-691 911 WIRELESS SERVICE FUND TOTAL		**0.00**	**38,137.98**	**38,137.99**	**44,558.51**	**44,558.51**	**44,558.51**
2913 911 WIRELESS SERVICE FUND TOTALS							
	TOTAL EXPENDITURES	0.00		38,137.99			
	TOTAL BUDGET OF EXPENDITURES		38,137.98		44,558.51	44,558.51	44,558.51
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		38,137.98		44,558.51	44,558.51	44,558.51

CUMING COUNTY GENERAL FUND REVENUE

					Code	Description
				Fund	0100	GENERAL FUND
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCES**	**995,574.36**	**970,514.20**	**970,514.20**	**1,598,638.77**	**1,598,638.77**	**1,598,638.77**
	Taxes						
300-00	PROPERTY TAXES	3,358,396.39	4,167,837.25	3,533,146.17	4,247,532.97	4,271,783.15	4,278,284.94
304-00	MOTOR VEHICLE TAXES	544,432.16	550,000.00	567,066.88	570,000.00	570,000.00	570,000.00
	Taxes Totals	***3,902,828.55***	***4,717,837.25***	***4,100,213.05***	***4,817,532.97***	***4,841,783.15***	***4,848,284.94***
	Licenses and Permits						
325-05	ZONING FEES	3,875.00	3,750.00	2,375.00	2,500.00	2,500.00	2,500.00
	Licenses and Permits Totals	***3,875.00***	***3,750.00***	***2,375.00***	***2,500.00***	***2,500.00***	***2,500.00***
	Intergovernmental Federal						
330-30	CRIME COMMISSION (DIVERSION)	0.00	17,500.00	0.00	15,000.00	15,000.00	0.00
330-31	TRUANCY PROGRAM GRANT	31,037.24	20,790.00	15,085.06	0.00	0.00	0.00
330-33	GRANT JUVENILE JUSTICE	3,750.00	0.00	0.00	0.00	0.00	0.00
331-01	CHILD SUPPORT ENFORCEMENT - DIST CO	31,354.24	0.00	43,982.80	10,000.00	10,000.00	10,000.00
339-06	EMERGENCY MANAGEMENT GRANT	36,763.15	32,000.00	35,721.84	35,000.00	35,000.00	35,000.00
	Intergovernmental Federal Totals	***102,904.63***	***70,290.00***	***94,789.70***	***60,000.00***	***60,000.00***	***45,000.00***
	Intergovernmental State						
340-01	STATE GRANT (scrap tire)	0.00	82,520.00	59,524.50	0.00	0.00	0.00
341-81	Crime Comm Grant (diversion)	0.00	0.00	0.00	0.00	0.00	15,000.00
344-01	HOMESTEAD EXEMPTION ALLOC.	36,368.80	0.00	43,235.12	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	385,070.12	0.00	465,688.66	0.00	0.00	0.00
345-02	INSURANCE TAX ALLOCATION	30,338.93	29,000.00	31,839.65	31,000.00	31,000.00	31,000.00
345-03	AIRLINE TAX ALLOCATION	5,877.65	5,775.00	5,730.82	5,700.00	5,700.00	5,700.00
346-01	PRO-RATE MOTOR VEHICLE	8,422.36	8,200.00	8,754.35	8,500.00	8,500.00	8,500.00
346-05	NAMEPLATE CAPACITY TAX	1,140.55	0.00	1,193.39	1,000.00	1,000.00	1,000.00
347-11	SURVEYING FEES	2,700.00	1,000.00	0.00	0.00	0.00	0.00
	Intergovernmental State Totals	***469,918.41***	***126,495.00***	***615,966.49***	***46,200.00***	***46,200.00***	***61,200.00***
	Other Intergovernmental						
350-02	LOCAL GRANTS	1,500.00	0.00	0.00	0.00	0.00	0.00
351-01	Inter Local Gov Payments-Banc	0.00	0.00	0.00	16,854.86	16,854.86	16,854.86
353-01	IN-LIEU-OF-TAX 1957 & PRIOR	6,303.59	0.00	45.62	6,200.00	6,200.00	6,200.00
353-02	IN-LIEU-OF-TAX 5% GROSS REV.	0.00	0.00	6,901.36	0.00	0.00	0.00
353-03	IN LIEU-NEBR HOUSING AUTHORITY	966.04	0.00	0.00	0.00	0.00	0.00
	Other Intergovernmental Totals	***8,769.63***	***0.00***	***6,946.98***	***23,054.86***	***23,054.86***	***23,054.86***
	County Treasurer						
360-01	DRIVERS LICENSE - FEE	4,669.50	4,300.00	3,754.75	4,000.00	4,000.00	4,000.00
360-02	MOTOR VEHICLE REG. - FEE	48,777.83	46,000.00	47,850.87	47,000.00	47,000.00	47,000.00
360-04	REDEMPT FEES CO.TREAS TAX SALE	836.00	0.00	244.00	0.00	0.00	0.00
360-05	DISTRESS WARRANT FEES	54.00	0.00	38.00	0.00	0.00	0.00

CUMING COUNTY GENERAL FUND REVENUE

					Code	Description
				Fund	0100	GENERAL FUND
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
360-06	CO TREAS TAX SALE FEES	850.00	0.00	140.00	0.00	0.00	0.00
360-07	ADVERTISING FEES	250.00	0.00	165.00	0.00	0.00	0.00
360-08	TREASURERS TAX DEED FEE	20.00	0.00	0.00	0.00	0.00	0.00
360-09	FILING FEES POLITICAL CAND.	27.75	2,500.00	1,164.05	0.00	0.00	0.00
361-01	HOMESTEAD EXEMPTION COMM.	3,608.06	3,500.00	3,980.35	3,700.00	3,700.00	3,700.00
361-02	FEE (PROPERTY TAX CREDIT)	32,820.92	30,000.00	36,954.70	38,000.00	38,000.00	38,000.00
361-03	SALES TAX COMMISSION	10,872.72	9,000.00	12,689.77	11,000.00	11,000.00	11,000.00
361-08	MOTOR VEHICLE FEE COMMISSION	18,274.76	17,700.00	18,897.47	18,000.00	18,000.00	18,000.00
361-09	NAMEPLATE CAPACITY TAX COMMISSION	89.57	0.00	89.28	80.00	80.00	80.00
363-01	PROPERTY TAX COMMISSION	282,675.81	275,000.00	281,426.96	250,000.00	250,000.00	250,000.00
363-02	SPECIAL ASSESSMENT TAX COMM.	277.35	0.00	471.10	0.00	0.00	0.00
	County Treasurer Totals	***404,104.27***	***388,000.00***	***407,866.30***	***371,780.00***	***371,780.00***	***371,780.00***
	County Clerk						
371-01	FILING & RECORDING FEES	35,562.00	37,000.00	33,488.00	34,500.00	34,500.00	34,500.00
371-02	DOCUMENTARY STAMPS FEE	36,229.39	35,000.00	36,517.33	36,000.00	36,000.00	36,000.00
	County Clerk Totals	***71,791.39***	***72,000.00***	***70,005.33***	***70,500.00***	***70,500.00***	***70,500.00***
	Clerk of the District Court						
380-01	FILING & RECORDING FEES	13,380.05	8,000.00	3,991.50	8,000.00	8,000.00	8,000.00
383-00	PASSPORT FEES	9,205.00	8,000.00	6,825.00	7,500.00	7,500.00	7,500.00
	Clerk of the District Court Totals	***22,585.05***	***16,000.00***	***10,816.50***	***15,500.00***	***15,500.00***	***15,500.00***
	County Court						
390-01	COURT COST REFUNDS	88.00	0.00	246.00	0.00	0.00	0.00
391-01	COURT-LAB COSTS REFUNDS	750.00	0.00	640.00	0.00	0.00	0.00
	County Court Totals	***838.00***	***0.00***	***886.00***	***0.00***	***0.00***	***0.00***
	Election Commissioner						
393-03	ELECTION COSTS - OTHER	6,973.96	0.00	3,310.33	6,500.00	6,500.00	6,500.00
	Election Commissioner Totals	***6,973.96***	***0.00***	***3,310.33***	***6,500.00***	***6,500.00***	***6,500.00***
	County Sheriff						
395-01	SERVICE FEES - SHERIFF	8,439.23	7,500.00	6,862.53	7,400.00	7,400.00	7,400.00
395-02	SHERIFF-MILEAGE & COST REFUNDS	3,266.65	2,800.00	2,616.64	2,700.00	2,700.00	2,700.00
395-10	MOTOR VEHICLE INSPECTION FEES	4,800.00	5,000.00	5,370.00	5,000.00	5,000.00	5,000.00
395-13	HANDGUN APPLICATION FEE	825.00	750.00	900.00	775.00	775.00	775.00
395-15	MISCELLANEOUS REVENUE	328.00	1,740.00	366.05	0.00	0.00	0.00
	County Sheriff Totals	***17,658.88***	***17,790.00***	***16,115.22***	***15,875.00***	***15,875.00***	***15,875.00***
	County Attorney						
396-01	CO. ATTY. CHECK COLLECTIONS	230.00	0.00	180.00	0.00	0.00	0.00
396-09	DIVERSION FEES	1,175.00	2,000.00	1,650.00	1,000.00	1,000.00	1,000.00
	County Attorney Totals	***1,405.00***	***2,000.00***	***1,830.00***	***1,000.00***	***1,000.00***	***1,000.00***

CUMING COUNTY GENERAL FUND REVENUE

					Code	Description
				Fund	0100	GENERAL FUND
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Other Fees and Miscellaneous						
450-02	PHOTO COPY	2,058.67	2,100.00	1,910.29	2,000.00	2,000.00	2,000.00
470-01	OVERLOAD FINES - 25%	6.25	0.00	450.00	0.00	0.00	0.00
510-01	INTEREST ON INVESTMENTS	232,437.07	470,000.00	536,763.65	279,000.00	279,000.00	279,000.00
510-08	NIRMA DIVIDENDS	6,451.00	7,500.00	0.00	0.00	0.00	0.00
530-03	SALE OF SURPLUS PROPERTY	15.00	0.00	7,657.40	0.00	0.00	0.00
531-01	JUDGEMENTS & SETTLEMENTS	61.99	0.00	0.00	0.00	0.00	0.00
531-03	INSURANCE DIVIDENDS	0.00	0.00	13,052.00	10,000.00	10,000.00	10,000.00
532-03	REFUNDS - MISCELLANEOUS	5,597.78	0.00	6,093.15	0.00	0.00	0.00
532-08	LB644 REIMBURSEMENTS	0.00	0.00	1,955.78	10,000.00	10,000.00	10,000.00
540-01	MISCELLANEOUS REVENUE	56.23	0.00	343.90	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***246,683.99***	***479,600.00***	***568,226.17***	***301,000.00***	***301,000.00***	***301,000.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**2,897,514.73**	**2,696,439.20**	**3,336,715.10**	**3,082,548.63**	**3,082,548.63**	**3,082,548.63**
	TOTAL PROPERTY TAXES	**3,358,396.39**	**4,167,837.25**	**3,533,146.17**	**4,247,532.97**	**4,271,783.15**	**4,278,284.94**
	TOTAL REVENUE AVAILABLE	**6,255,911.12**	**6,864,276.45**	**6,869,861.27**	**7,330,081.60**	**7,354,331.78**	**7,360,833.57**
	Less: EXPENDITURES	**5,285,396.92**	**6,664,276.45**	**5,852,697.61**			
	BALANCE FORWARD/CASH RESERVE	**970,514.20**	**200,000.00**	**1,017,163.66**			

CUMING COUNTY ROAD REVENUE

					Code	Description
				Fund	0300	ROAD
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCES**	**715,593.45**	**405,557.89**	**405,557.89**	**216,163.60**	**216,163.60**	**216,163.60**
	Intergovernmental State						
346-03	MOTOR VEHICLE FEE (FROM STATE)	191,063.04	193,000.00	211,155.35	215,000.00	215,000.00	215,000.00
347-01	HIGHWAY ALLOCATIONS	2,740,478.14	2,820,217.00	2,946,602.97	3,010,230.00	3,010,230.00	3,010,230.00
347-02	INCENTIVE PAYMENT	9,750.00	9,750.00	9,750.00	9,750.00	9,750.00	9,750.00
	Intergovernmental State Totals	***2,941,291.18***	***3,022,967.00***	***3,167,508.32***	***3,234,980.00***	***3,234,980.00***	***3,234,980.00***
	Other Intergovernmental						
352-01	BURT COUNTY BRIDGE	535,801.58	0.00	0.00	0.00	0.00	0.00
352-02	IL GOV SERVICES(STATE PROJS)	21,164.00	0.00	0.00	0.00	0.00	0.00
353-01	IN LIEU TAX - 1957 & PRIOR	27.00	0.00	27.00	0.00	0.00	0.00
	Other Intergovernmental Totals	***556,992.58***	***0.00***	***27.00***	***0.00***	***0.00***	***0.00***
	County Treasurer						
361-03	SALES TAX COMMISSION	4,419.87	0.00	2,926.39	0.00	0.00	0.00
	County Treasurer Totals	***4,419.87***	***0.00***	***2,926.39***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
420-10	PATRONAGE DIVIDEND	574.89	0.00	0.00	0.00	0.00	0.00
530-03	SALE MATERIALS - NON-TAXABLE	1,038.50	0.00	2,507.50	0.00	0.00	0.00
530-05	SALE MATERIALS - TAXABLE	3,950.35	0.00	2,695.03	0.00	0.00	0.00
531-02	INSURANCE SETTLEMENTS	0.00	0.00	162.71	0.00	0.00	0.00
532-02	REFUNDS - MISCELLANEOUS	823.47	0.00	2,443.78	0.00	0.00	0.00
540-01	MISCELLANEOUS REVENUE	110.00	0.00	64.48	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***6,497.21***	***0.00***	***7,873.50***	***0.00***	***0.00***	***0.00***
	Transfers						
590-01	TRANSFERS - GENERAL FUND	297,884.64	581,475.11	581,475.11	679,821.55	458,301.55	458,301.55
590-02	TRANSFERS-NATURAL DISASTER	76,216.93	0.00	0.00	22,334.85	22,334.85	22,334.85
	Transfers Totals	***374,101.57***	***581,475.11***	***581,475.11***	***702,156.40***	***480,636.40***	***480,636.40***
	TOTAL REVENUE AVAILABLE	**4,598,895.86**	**4,010,000.00**	**4,165,368.21**	**4,153,300.00**	**3,931,780.00**	**3,931,780.00**
	Less: EXPENDITURES	**4,193,337.97**	**3,810,000.00**	**3,367,729.50**			
	BALANCE FORWARD/CASH RESERVE	**405,557.89**	**200,000.00**	**797,638.71**			

CUMING COUNTY ROAD/BRIDGE SINKING FUND REVENUE

					Code	Description
				Fund	0801	ROAD/BRIDGE SINKING FUND
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**5,402,228.73**	**3,057,186.50**	**3,057,186.50**	**4,000,067.83**	**4,000,067.83**	**4,000,067.83**
	Intergovernmental State						
347-50	HWY/ST BUYBACK PROGRAM (STP)	175,574.76	171,760.32	171,760.32	304,256.55	304,256.55	304,256.55
347-60	HWY/BRIDGE BUYBACK PROGRAM (HSP)	319,725.36	337,431.06	337,431.06	161,582.12	161,582.12	161,582.12
	Intergovernmental State Totals	***495,300.12***	***509,191.38***	***509,191.38***	***465,838.67***	***465,838.67***	***465,838.67***
	Transfers						
590-01	TRANSFERS IN	697,890.00	1,300,000.00	1,540,035.00	22,334.85	22,334.85	0.00
590-02	TRANSFERS - GENERAL FUND	134,127.97	240,035.00	0.00	796,231.12	1,252,596.30	1,247,432.94
	Transfers Totals	***832,017.97***	***1,540,035.00***	***1,540,035.00***	***818,565.97***	***1,274,931.15***	***1,247,432.94***
	TOTAL REVENUE AVAILABLE	**6,729,546.82**	**5,106,412.88**	**5,106,412.88**	**5,284,472.47**	**5,740,837.65**	**5,713,339.44**
	Less: EXPENDITURES	**3,672,360.32**	**5,106,412.88**	**1,106,345.05**			
	BALANCE FORWARD/CASH RESERVE	**3,057,186.50**	**0.00**	**4,000,067.83**			

CUMING COUNTY SPECIAL PROJECTS REVENUE

					Code	Description
				Fund	0900	SPECIAL PROJECTS
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Other Intergovernmental						
350-01	LOCAL GRANTS	497,573.14	1,000,000.00	870,160.02	1,000,000.00	1,000,000.00	1,000,000.00
	Other Intergovernmental Totals	***497,573.14***	***1,000,000.00***	***870,160.02***	***1,000,000.00***	***1,000,000.00***	***1,000,000.00***
	TOTAL REVENUE AVAILABLE	**497,573.14**	**1,000,000.00**	**870,160.02**	**1,000,000.00**	**1,000,000.00**	**1,000,000.00**
	Less: EXPENDITURES	**497,573.14**	**1,000,000.00**	**870,160.02**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

CUMING COUNTY WEGNER SCHOLARSHIP FUND REVENUE

					Code	Description
				Fund	0902	WEGNER SCHOLARSHIP FUND
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**68,996.78**	**69,358.62**	**69,358.62**	**70,941.08**	**70,941.08**	**70,941.08**
	Other Fees and Miscellaneous						
510-01	INTEREST ON INVESTMENTS	1,145.44	0.00	1,750.46	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***1,145.44***	***0.00***	***1,750.46***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**70,142.22**	**69,358.62**	**71,109.08**	**70,941.08**	**70,941.08**	**70,941.08**
	Less: EXPENDITURES	**783.60**	**69,358.62**	**168.00**			
	BALANCE FORWARD/CASH RESERVE	**69,358.62**	**0.00**	**70,941.08**			

CUMING COUNTY VISITORS PROMOTIONAL FUND REVENUE

					Code	Description
				Fund	0990	VISITORS PRO MOTIONAL FUND
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCES**	**19,156.36**	**20,392.84**	**20,392.84**	**23,293.48**	**23,293.48**	**23,293.48**
	Taxes						
315-00	LODGING TAX FUND	22,162.52	13,157.16	22,172.56	13,906.52	13,906.52	13,906.52
	Taxes Totals	***22,162.52***	***13,157.16***	***22,172.56***	***13,906.52***	***13,906.52***	***13,906.52***
	TOTAL REVENUE AVAILABLE	**41,318.88**	**33,550.00**	**42,565.40**	**37,200.00**	**37,200.00**	**37,200.00**
	Less: EXPENDITURES	**20,926.04**	**33,550.00**	**19,271.92**			
	BALANCE FORWARD/CASH RESERVE	**20,392.84**	**0.00**	**23,293.48**			

CUMING COUNTY VISITORS IMPROVEMENT FUND REVENUE

					Code	Description
				Fund	0995	VISITORS IMPROVEMENT FUND
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**105,397.33**	**81,759.78**	**81,759.78**	**98,932.29**	**98,932.29**	**98,932.29**
	Taxes						
315-01	VISITOR'S IMPROVEMENT FUND	22,162.45	0.00	22,172.51	0.00	0.00	0.00
	Taxes Totals	***22,162.45***	***0.00***	***22,172.51***	***0.00***	***0.00***	***0.00***
	Transfers						
590-01	TRANSFERS IN	5,500.00	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	***5,500.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**133,059.78**	**81,759.78**	**103,932.29**	**98,932.29**	**98,932.29**	**98,932.29**
	Less: EXPENDITURES	**51,300.00**	**81,759.78**	**5,000.00**			
	BALANCE FORWARD/CASH RESERVE	**81,759.78**	**0.00**	**98,932.29**			

CUMING COUNTY REG OF DEED P&T FUND REVENUE

					Code	Description
				Fund	1150	REG OF DEED P&T FUND
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**7,987.62**	**5,857.08**	**5,857.08**	**3,679.38**	**3,679.38**	**3,679.38**
	Register of Deeds						
394-01	FILING FEES	5,782.00	2,092.92	5,515.00	3,935.62	3,935.62	3,935.62
	Register of Deeds Totals	***5,782.00***	***2,092.92***	***5,515.00***	***3,935.62***	***3,935.62***	***3,935.62***
	TOTAL REVENUE AVAILABLE	**13,769.62**	**7,950.00**	**11,372.08**	**7,615.00**	**7,615.00**	**7,615.00**
	Less: EXPENDITURES	**7,912.54**	**7,950.00**	**7,692.70**			
	BALANCE FORWARD/CASH RESERVE	**5,857.08**	**0.00**	**3,679.38**			

CUMING COUNTY STOP FUND REVENUE

					Code	Description
				Fund	2356	STOP FUND
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**8,395.10**	**10,778.38**	**10,778.38**	**15,619.18**	**15,619.18**	**15,619.18**
	County Attorney						
396-08	S.T.O.P. CLASSES	4,675.00	9,021.62	5,325.00	4,180.82	4,180.82	4,180.82
396-09	DIVERSION FEES	150.00	200.00	275.00	200.00	200.00	200.00
	County Attorney Totals	***4,825.00***	***9,221.62***	***5,600.00***	***4,380.82***	***4,380.82***	***4,380.82***
	TOTAL REVENUE AVAILABLE	**13,220.10**	**20,000.00**	**16,378.38**	**20,000.00**	**20,000.00**	**20,000.00**
	Less: EXPENDITURES	**2,441.72**	**20,000.00**	**759.20**			
	BALANCE FORWARD/CASH RESERVE	**10,778.38**	**0.00**	**15,619.18**			

CUMING COUNTY CO. DRUG LAW ENFORCEMENT REVENUE

		Code	Description
	Fund	2360	CO. DRUG LAW ENFORCEMENT
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	FUND BALANCES	161.00	161.00	161.00	161.00	161.00	161.00
	TOTAL REVENUE AVAILABLE	161.00	161.00	161.00	161.00	161.00	161.00
	Less: EXPENDITURES	0.00	161.00	0.00			
	BALANCE FORWARD/CASH RESERVE	161.00	0.00	161.00			

CUMING COUNTY FEDERAL GRANT FUND REVENUE

					Code	Description
				Fund	2500	FEDERAL GRANT FUND
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Intergovernmental Federal						
339-01	FEDERAL GRANTS	0.00	0.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00
	Intergovernmental Federal Totals	***0.00***	***0.00***	***0.00***	***1,500,000.00***	***1,500,000.00***	***1,500,000.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**0.00**	**0.00**	**1,500,000.00**	**1,500,000.00**	**1,500,000.00**
	Less: EXPENDITURES	**0.00**	**0.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

CUMING COUNTY NATURAL DISASTER REVENUE

		Code	Description
	Fund	2575	NATURAL DISASTER
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**151,477.87**	**154,845.61**	**154,845.61**	**22,334.85**	**22,334.85**	**22,334.85**
	Other Fees and Miscellaneous						
534-02	DISASTER PAYMENTS	198,661.05	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***198,661.05***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**350,138.92**	**154,845.61**	**154,845.61**	**22,334.85**	**22,334.85**	**22,334.85**
	Less: EXPENDITURES	**195,293.31**	**154,845.61**	**132,510.76**			
	BALANCE FORWARD/CASH RESERVE	**154,845.61**	**0.00**	**22,334.85**			

CUMING COUNTY COVID AMERICAN RESCUE PLAN REVENUE

		Code	Description
	Fund	2580	COVID AMERICAN RESCUE PLAN
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	FUND BALANCE	1,419,719.06	1,285,842.81	1,285,842.81	998,073.09	998,073.09	998,073.09
	TOTAL REVENUE AVAILABLE	1,419,719.06	1,285,842.81	1,285,842.81	998,073.09	998,073.09	998,073.09
	Less: EXPENDITURES	133,876.25	1,285,842.81	287,769.72			
	BALANCE FORWARD/CASH RESERVE	1,285,842.81	0.00	998,073.09			

CUMING COUNTY ECONOMIC DEVELOPMENT FUND REVENUE

					Code	Description
				Fund	2605	ECONOMIC DEVELOPMENT FUND
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALLANCE**	**-2,056.49**	**7,971.84**	**7,971.84**	**10,638.66**	**10,638.66**	**10,638.66**
	Other Intergovernmental						
351-01	COMMUNITY REVENUE	60,106.04	55,411.00	55,411.00	70,760.00	70,760.00	70,760.00
351-02	VISITOR BUREAU CONTRACT LABOR	4,800.00	4,800.00	0.00	0.00	0.00	0.00
	Other Intergovernmental Totals	***64,906.04***	***60,211.00***	***55,411.00***	***70,760.00***	***70,760.00***	***70,760.00***
	Other Fees and Miscellaneous						
535-01	DINKLAGE GRANT	0.00	0.00	0.00	52,200.00	52,200.00	52,200.00
535-03	DINKLAGE GRANT	27,339.55	59,225.66	61,002.63	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***27,339.55***	***59,225.66***	***61,002.63***	***52,200.00***	***52,200.00***	***52,200.00***
	Transfers						
590-01	TRANSFERS IN	90,159.08	83,116.50	83,116.50	106,140.00	106,140.00	106,140.00
	Transfers Totals	***90,159.08***	***83,116.50***	***83,116.50***	***106,140.00***	***106,140.00***	***106,140.00***
	TOTAL REVENUE AVAILABLE	**180,348.18**	**210,525.00**	**207,501.97**	**239,738.66**	**239,738.66**	**239,738.66**
	Less: EXPENDITURES	**172,376.34**	**210,525.00**	**196,863.31**			
	BALANCE FORWARD/CASH RESERVE	**7,971.84**	**0.00**	**10,638.66**			

CUMING COUNTY INHERITANCE TAX REVENUE

					Code	Description
				Fund	2700	INHERITANCE TAX
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCES**	**6,697,890.65**	**6,344,243.50**	**6,344,243.50**	**5,748,081.73**	**5,748,081.73**	**5,748,081.73**
	Taxes						
310-01	INHERITANCE TAX	702,866.03	0.00	1,116,179.89	0.00	0.00	0.00
310-02	INTEREST ON INHERITANCE TAX	2,060.61	0.00	12,554.93	0.00	0.00	0.00
310-03	PENALTY ON INHERITANCE TAX	0.00	0.00	2.85	0.00	0.00	0.00
	Taxes Totals	***704,926.64***	***0.00***	***1,128,737.67***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
532-03	REFUND-OVERPAYMENT	0.00	0.00	348,779.19	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***348,779.19***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**7,402,817.29**	**6,344,243.50**	**7,821,760.36**	**5,748,081.73**	**5,748,081.73**	**5,748,081.73**
	Less: EXPENDITURES	**1,058,573.79**	**6,344,243.50**	**2,073,678.63**			
	BALANCE FORWARD/CASH RESERVE	**6,344,243.50**	**0.00**	**5,748,081.73**			

CUMING COUNTY E911(NEW) REVENUE

					Code	Description
				Fund	2910	E911(NEW)
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**112,470.65**	**192,572.29**	**192,572.29**	**217,253.62**	**217,253.68**	**217,253.68**
	County Sheriff						
395-09	911 SURCHARGES	16,587.02	16,000.00	24,346.48	20,000.00	20,000.00	20,000.00
	County Sheriff Totals	***16,587.02***	***16,000.00***	***24,346.48***	***20,000.00***	***20,000.00***	***20,000.00***
	Transfers						
590-01	TRANSFERS	47,449.84	38,137.98	38,137.99	44,558.51	44,558.51	44,558.51
590-02	TRANSFERS	413,956.61	384,150.73	384,150.73	361,923.67	197,923.67	197,923.67
	Transfers Totals	***461,406.45***	***422,288.71***	***422,288.72***	***406,482.18***	***242,482.18***	***242,482.18***
	TOTAL REVENUE AVAILABLE	**590,464.12**	**630,861.00**	**639,207.49**	**643,735.80**	**479,735.86**	**479,735.86**
	Less: EXPENDITURES	**397,891.83**	**630,861.00**	**421,953.81**			
	BALANCE FORWARD/CASH RESERVE	**192,572.29**	**0.00**	**217,253.68**			

CUMING COUNTY 911 WIRELESS SERVICE FUND REVENUE

					Code	Description
				Fund	2913	911 WIRELESS SERVICE FUND
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Intergovernmental State						
349-60	911 ENHANCES WIRELESS SERVICE	47,449.84	38,137.98	38,137.99	44,558.51	44,558.51	44,558.51
	Intergovernmental State Totals	***47,449.84***	***38,137.98***	***38,137.99***	***44,558.51***	***44,558.51***	***44,558.51***
	Transfers						
590-02	TRANSFERS OUT	-47,449.84	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	***-47,449.84***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**38,137.98**	**38,137.99**	**44,558.51**	**44,558.51**	**44,558.51**
	Less: EXPENDITURES	**0.00**	**38,137.98**	**38,137.99**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all counties and cities}

TAX YEAR 2024

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

TO: CUMING COUNTY CLERK
ROOM 100
200 S LINCOLN ST
WEST POINT, NE 68788

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUMING

Name of Political Subdivision	Subdivision Type (County or City)	Value Attributable to Growth *	Total Taxable Value	Real Growth Value [a]	Prior Year Total Real Property Valuation	Real Growth Percentage [b]
CUMING	County-General	39,290,888	3,373,911,401	19,104,835	2,920,090,270	0.65

** Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

[a] Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

[b] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Real Growth Value divided by the political subdivision's total real property valuation from the prior year.

I CHERIE KREIKEMEIER, CUMING County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Cherie J. Kreikemeier
(signature of county assessor)

8/16/2024
(date)

CC: County Clerk, CUMING County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (August 2021)

RESOLUTION
2024-0803

WHEREAS, the county may allocate up to fifteen cents of its authority to other political subdivisions subject to allocation of property tax authority under subsection (1) of section 77-3443.

WHEREAS, the Cuming County Ag Society will need .005055, Wisner Rural Fire District will need .017949, West Point Rural Fire District will need .029367, Bancroft Rural Fire District will need .011541 and Beemer Rural Fire District will need .018910 per one hundred dollars of taxable valuation of property subject to the levy for operations for fiscal year 2024/2025.

THEREFORE, BE IT RESOLVED, that the Cuming County Board of Supervisors allocates the levy authority as follows: .005055 to the Cuming County Ag Society, .029367 to the Rural Fire Districts and .115578 to the townships within Cuming County.

Adopted this 28th day of August, 2024.

Steve Meister

Steve Meister, Chairman
Cuming County Board of Supervisors

ATTEST: Bonnie Voytlauer

Cuming County Clerk

COUNTY CLERK
SEAL
CUMING COUNTY NEBRASKA

BOARD OF SUPERVISORS' MINUTES

August 14, 2024

A meeting of the Board of Supervisors of Cuming County, in the State of Nebraska, was convened in open and public session at 9:00 a.m. on August 14, 2024, at West Point, Nebraska all members present.

Notice of the meeting was given in advance thereof by publication in the August 8th, 2024, edition of the West Point News and on the county's web site, two of the county's designated methods for giving notice, a copy of the agenda being attached to these minutes. Notice of this meeting was given in advance to the members of the Board of Supervisors and a copy of their acknowledgment of receipt of notice and the agenda are attached to these minutes. The availability of the agenda was communicated in the advance notice and in the notice to the County Board of Supervisors of this meeting. It was publicly stated to all in attendance that a current copy of the "Nebraska Open Meetings Act" was posted at the entrance to the meeting room and on the county's website. A pamphlet form of the act is available upon request. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The following correspondence was presented to the Board. NE Nebraska Economic Development District annual report for fiscal year 2023-2024, letter from the City of West Point regarding a public hearing on a redevelopment plan for ASC Lockers, LLC, District 7 probation year end review departmental budget request for 2024-2025, and a monthly financial report from Holmes Murphy. All correspondence is available for public inspection at the Clerk's Office.

1. CONSENT AGENDA
    a. Approve minutes of the last meeting
    b. Approve miscellaneous Treasurer's Receipts

A motion was made by Liermann and seconded by Wiechman, to approve the items listed on the consent agenda. All members present voted yea in favor of said motion.

2. REPORTS

Verbal reports were received by the Road Department and Economic Development Director. No formal action was taken.

3. COMMITTEE TO STUDY COUNTY COMMUNICATIONS

The Cuming County Board of Supervisors held discussion on forming a committee to study long range planning for the County's communication system. Due to increased pushes by the State Government to reduce spending, employee turnover, and the increasing costs in communication equipment, the board would like to study options available to provide services without interruption as well as keeping the services local as much as possible. Many first responders and law enforcement officers were present. First responders had concerns about setting aside funds for new equipment. The Boards 2024-2025 budget includes funds in the sinking fund for E911 equipment purchases. Funds in the Inheritance Fund

are also available for equipment purchases. At the conclusion of the discussion, a motion was made by Mutzenberger and seconded by Dixon, to form a committee to gather information and report back to the Board of Supervisors. All members present voted yea in favor of said motion.

4. BIDDING REQUIREMENT GUIDELINES

The State Purchasing Act requires the Board of Supervisors to provide guidelines for departments regarding purchases made by departments. A draft guideline and a sample form was developed to aid the departments with larger purchases. A motion was made by Mutzenberger and seconded by Holtz, to approve the documents for distribution to the departments. All members present voted yea in favor of said motion.

5. APPOINTMENTS TO THE BOARD OF TRUSTEES OF HOSPITAL AUTHORITY NO. 1 OF CUMING COUNTY – RESOLUTION 2024-0801

Chairman Meister asked for a motion to open a public hearing in regard to appointing members to the Board of Trustees of Hospital Authority No. 1 of Cuming County. A motion was made by Munderloh and seconded by Holtz to open the public hearing. All members present voted yea in favor of said motion. With no one present to give comments, criticisms or observations, Supervisor Wiechman with a second by Supervisor Liermann, moved to close the public hearing. As a result, Resolution 20240801 was presented to appoint Mike Bailey, Dave Fox and Mike Graybeal to the Board of Trustees. Supervisor Mutzenberger with a second by Supervisor Dixon, moved to adopt Resolution 20240801. Upon a roll call the vote resulted as follows; Dixon, Mutzenberger, Munderloh, Liermann, Wiechman, Holtz and Meister, yeas, nays none, resolution adopted. (A complete copy of Resolution 20240801 may be found in Resolution Record #2 Page 322.)

6. BANK SECURITIES

The following bank securities were presented to the board for approval; letter of credit No. 87430 for $3,000,000 from F&M Bank, Investment portfolio pledged securities from CharterWest amounting to $565,000.00, and an investment portfolio pledged securities from Citizens State Bank amounting to $970,000.00. A motion was made by Wiechman and seconded by Liermann to accept the bank securities as presented. All members present voted yea in favor of said motion.

7. 1% INCREASE TO RESTRICTED FUNDS BASE

A motion was made by Mutzenberger and seconded by Holtz to approve the 1% increase to restricted funds base for lid computation for the 2024-2025 fiscal year budget. All members voted yea in favor of said motion.

8. DATE OF PUBLIC HEARING TO COMPLY WITH STATE STATUTE 77-1633

A motion was made by Mutzenberger and seconded by Liermann to set the date and time for the joint public hearing to comply with State Statute 77-1633 at 6:15 p.m. on September 18th. All members voted yea in favor of said motion.

9. RESOLUTION 2024-0802 – ER-3185(5)

Resolution 2024-0802 was presented for approval to signify the County's final acceptance of project ER-3185(5). Supervisor Liermann with a second by Supervisor Mutzenberger moved the passage of

Resolution 2024-801. Upon a roll call the vote resulted as follows; Dixon, Mutzenberger, Munderloh, Liermann, Wiechman, Holtz and Meister, yeas, nays none, resolution adopted. (A complete copy of Resolution 20240802 may be found in Resolution Record #2 Page 322.)

10. LIQUOR LICENSE

The board tabled a recommendation for a special designated liquor license for a September 9, 2024, event to gather more information. After discussion, a motion was made by Dixon and seconded by Holtz to approve the issuance of the license. All members presented voted yea in favor of said motion.

11. CLAIMS

A motion was made by Holtz and seconded by Munderloh, to approve the following claims; Advantage Laser Projects 185.00 supplies, Alight 257.25 professional fees, Apothecary Shop 4794.71 inmate meds, Appeara 45.81 supplies, Applied Connective Tech 6036.61 services, AT&T mobility 240.24 maint, Beed Transporting 350.00 towing serv, Central Valley Ag 1500.33 fuel, City of West Point 10357.62 solid waste, City of Wisner 2694.25 solid waste, Clearfly Comm 446.26 serv, Cuming Co Sheriff 23.60 court costs, CVSOAN Treasurer 60.00 VSO reg fee, DAS inservice 1584.00 service, Dregalla Family Dentistry 121.00 inmate care, Eakes 372.35 supplies, Brian Fischer 50.00 reimb, Floor Maintenance 520.42 supplies, Graybeals Food 24.69 supplies, Madison Co Treasurer 14952.88 probation costs, Jeff McGill 52.93 mileage, Kendal Minich 1334.25 ct apnt atny, MIPS 3263.85 supplies & computer support, NACO 270.00 reg fee, NE Nebr Juvenile Serv 2220.75 juvenile jail contract, One Office Solution 542.92 supplies, PetroMart 553.07 fuel, Quadient Leasing 516.99 postage meter, Radar Road Tec 200.00 repairs, Steve Schwer 131.99 mileage, St Francis Memorial Hosp 5813.00 wellness screens, Stan Ortmeier 265.79 repairs, Stratton, Delay, Doele 686.00 ct apnt atny, S2 Roll-Offs 95.00 utilities, Teeco Inc 134.00 supplies, Thurston Co Sheriff 21800.00 inmate bd, Trane 1543.64 repairs, Village of Bancroft 822.12 solid waste, Wagner Tire 921.01 repairs, Weber Accounting 12250.00 audit costs, West Point News 215.89 publ, West Point True Value 198.37 supplies, Workpartners West 238.00 adm fees, Total General Fund $98,686.59; Appeara 213.47 supplies, Applied Connective 108.96 equip, Beemer's Best 175.31 fuel, Bozweld 250.00 labor, Central Valley Ag 1138.63 fuel, Cuming Co Public Power 297.26 utilities, Farmers Pride 3930.88 fuel, Hereford Works 79.60 steel, John Deere Fin 612.07 parts & labor, Kaup Seed 945.00 chemicals, Logemann Auto 27.56 repairs, NACO 30.00 reg fee, Daniel Niemeyer 40.00 meals, NMC 7616.41 repairs, Powerplan 164.64 repairs, Sapp Bros 4096.84 fuel, Siebrandt Trucking 10788.20 gravel, Stalp Gravel 1910.78 gravel, S2 Roll-Offs 102.00 utilities, Taylor Oil 272.56 fuel, Village of Bancroft 88.00 utilities, Wagner Tire 361.17 fuel, Total Road Fund $33,249.34; Loffler 151.00 contract, MIPS 346.84 computer support, Total Register of Deeds $497.84; Karlen Memorial Library 3500.00 library support, Total Inheritance Tax Fund $3500.00; Geocomm 3850.00 maint, Sparklight 169.94 serv, Total E911 $4019.94. Upon a roll call the vote resulted as follows; Mutzenberger, Wiechman, Liermann, Holtz, Munderloh, Dixon & Meister, yeas; nays none; motion carried. The Board will reconvene August 28, 2024, for their regular meeting. The agenda kept current in the office of the County Clerk and on the County Web Site (www.cumingcountyne.gov).

Bonnie Voglsang _____

County Clerk

Chairman



BOARD OF SUPERVISORS' MINUTES

August 28, 2024

A meeting of the Board of Supervisors of Cuming County, in the State of Nebraska, was convened in open and public session at 1:00 p.m. on August 28, 2024, at West Point, Nebraska with all members present.

Notice of the meeting was given in advance, thereof, publication in the West Point News' August 22, 2024, edition, and on the County's Web Site, two of the County's designated methods for giving notice. A copy of the agenda is attached to these minutes. Notice of this meeting was given in advance to the members of the Board of Supervisors and a copy of their acknowledgment of receipt of notice and the agenda are attached to these minutes. The availability of the agenda was communicated in the advance notice and in the notice to the County Board of Supervisors of this meeting. It was publicly stated to all in attendance that a current copy of the "Nebraska Open Meetings Act" was posted at the entrance to the meeting room and on the county's website. A pamphlet form of the act is available upon request. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The following correspondence was presented to the Board; Extension educator reports for July 16, 2024, to August 15, 2024, Holmes Murphy monthly financial report and Loess Hills August 2024 newsletter. All correspondence is available for public inspection in the office of the County Clerk.

1. CONSENT AGENDA
    a. Approve minutes of the last meeting
    b. Approve fee reports – Clerk $3,543.79; Clerk of District Court $2046.24; Sheriff $1336.12; Zoning $200.00; Road Department no report.

A motion was made by Liermann and seconded by Mutzenberger, to approve the items listed on the consent agenda. All members present vote yea in favor of the motion.

2. NACO DEPUTY DIRECTOR

The board received a visit from Candace Meredith, the NACO deputy director. Candace reported on new legislation from the special session. No formal action was taken.

3. SOLID WASTE INTERLOCAL AGREEMENT

The Board reviewed the interlocal agreement with the cities of West Point and Wisner, and Beemer Village to provide solid waste transfer stations available to the residents of the unincorporated areas of the county. After review, a motion was made Holtz and seconded by Mutzenberger to authorize the Chairman to sign the solid waste disposal agreement commencing October 1, 2024 and ending September 30, 2029. Upon a roll call the vote resulted as follows; Holtz, Liermann, Wiechman, Munderloh, Mutzenberger and Meister yeas, nays none, motion carried.

4. RESOLUTION 20240803

Resolution 20240803 was presented to set levy authority to the entities of Cuming County. After review, Supervisor Liermann with a second by Supervisor Holtz, moved the passage of Resolution 20240803. Upon a roll call the vote resulted as follows; Holtz, Liermann, Wiechman, Munderloh, Mutzenberger and Meister yeas, resolution adopted. (Resolution 2024803 may be found in Resolution Record #2 Page 324.)

5. UNCOLLECTED TAXES

The County Treasurer presented a list of taxes that are delinquent, and which were not sold for want of bidders at the last annual tax sale. A motion was made by Mutzenberger and seconded by Holtz, to accept the list and place on file. All members present voted yea in favor of said motion.

6. CLAIMS

A motion was made by Holtz and seconded by Munderloh to approve the following claims: Total General Fund payroll $161,227.15 and reimbursements Norbert Holtz 34.84 mileage, Roy Liermann 34.17 mileage, Maynard Munderloh 48.24 mileage, Glen Wiechman 16.75 mileage, Brian Fischer 25.00 use of personal vehicle, Brad Boyum 40.00 uniform allowance, Benjamine Plemons 40.00 uniform allowance, Taylor Sauser 40.00 uniform allowance, Lonnie Schultz 40.00 uniform allowance, Timothy Schultz 40.00 uniform allowance; General Fund Total Fringe Benefits $359.00; Total Road payroll $49,093.61; Total Economic Development payroll $10,101.58; Total E911 payroll $24,426.55; Ameritas Life Ins 11310.68 co-share retire, CharterWest Bank 12053.68 co-share soc sec, Lincoln Financial 3162.08 co-share ancillary benefits, Ammunition 3117.00 supplies, Appeara 45.81 supplies, Daniel Bracht 6,126.02 expenses, Canon Financial 154.00 equip, CenturyLink 1194.19 serv, Clerk of Dist Ct 36.00 court costs, CMRS-POC 5000.00 postage meter, Ross Cole 200.00 labor, Colonial Research 841.26 supplies, Consolidated Management 69.35 meals, Crowne Plaza 899.70 lodging, Cuming County Court 136.00 court costs, Cuming County Insurance 29780.91 health ins, Alfredo Dicostanzo 25.00 reimb, Dregalla Family Dentistry 149.00 inmate care, Eakes 261.49 supplies, Elan Financial 76.55 postage & supplies, Graybeals Food 45.53 supplies, Great Plains 235.74 service, Great Plains Reporting 236.40 transcription serv, Hannah Guenther 25.00 reimb, Melissa Hagemeister 25.00 reimb, HM Life Ins 27183.13 insurance, Jaeger Law 4140.23 ct apnt atny, Cherie Kreikemeier 39.26 meals & fuels, Maggie Libra 163.20 mileage, Loffler 566.09 maint, Mary Jo Lueckenhoff 33.20 reimb, Christal McDonald 110.40 transcription costs, Micofilm Imaging 59.00 serv, Milford Physical Therapy 188.00 inmate care, Stuart Mills 1105.00 ct apnt atny, NACO 120.00 dues, Nebr Law Enforcement Training 500.00 training, Hannah Niemeyer 15.46 meals,One Office Solution 205.88 supplies, PetroMart 47.87 fuel, Physicians Lab 515.00 autopsy costs, Stratton, Delay 1680.28 ct apnt atny, Thurston Co Sheriff 25.26 subpoena service, TMV Building & Renovations 150.00 machine rental, University Nebr 115.00 dues, Verizon Wireless 491.28 phone serv, Village of Beemer 1231.88 solid waste, West Point Arnold Motor Supply 21.45 parts, West Point Light & Water 4231.78 utilities, West Point News 130.90 publ, 911 Custom 1076.00 vehicle lettering, Total General Fund $119,132.38; Ameritas Life Ins 3313.80 co share retire, CharterWest Bank 3598.71 co share soc sec, Appeara 213.58 supplies, Auto Value 279.68 supplies, B's Enterprises 11304.00 grader blades & culverts, Black Hills 45.18 utilities, Bomgaars 55.01 chemicals, Breitkreutz Ag 1862.78 township gravel, Campbell Supply 1137.63 tools & supplies, Central Valley Ag 158.57 chemicals, City of Wisner 224.81 utilities, Constellation New Energy 13.50 fuels, Harmony Inn 214.00 lodging, Holiday Inn 269.90 lodging, Independent Salt Co 1110.94 salt, Lux Sand & Gravel 2515.56 township gravel, Seals & Service 49.48 supplies, MBS Trucking 843.75 freight, Stalp Gravel 76,768.21 gravel, Straight-Line Striping 24,412.50 pavement marking, Tim's Sinclair 5661.80 fuel, Verizon Wireless 229.68 cell phone, West Point Light & Water 393.90 utilities, Total Road Fund $134,676.97; Karlen Memorial Library 3500.00 Dinklage grant, GACC 6425.00 Dinklage Grant, Total Special Projects $9,925.00; Advanced Consulting 6.00 supplies, Cuming Co Ag Society 1500.00 grant, Vanessa McCain 21.84 supplies, Thunder By the River 1500.00 grant, Total Visitors Promotional Fund $3,027.84; Canon Financial Serv 107.77 equip maint, Total Register of Deeds $107.77; Ameritas Life Ins 681.86 co-share retire, Cuming Co Insurance 1402.34 health ins, CharterWest Bank 748.81 co-share soc sec, Lincoln Financial 132.61 ancillary benefits, Best Point Development 2427.80 website costs, David Branch 512.68 reimb, Ecivis 6400.00 subs, Elan Fin Serv 643.98 training, Jose Flores 150.00 labor, Hampton Inn 159.95 lodging, Vanessa McCain 400.48 reimb, Total Economic Development Fund $13,660.51; John A Stahl Memorial Library 3500.00 matched funds for Dinklage Grant, Total Inheritance Tax Fund $3,500.00; Ameritas Life Ins 1648.79 co-share retire, CharterWest Bank 1762.84 co-share soc sec, Centurylink 1080.61 serv, DAS 537.60 serv, Total E911 Fund $5,029.84. All members present voted yea in favor of said motion. The Board will reconvene September

10, 2024, for their regular meeting. The agenda kept current in the office of the County Clerk and on the County Web Site (www.cumingcountyne.gov).

Bonnie Vogltanz

County Clerk

Chairman

SEAL

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION 2024-0901

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Cuming County passes by a majority vote a resolution setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request on September 25, 2024 at 1:00 p.m.:

NOW, THEREFORE, the Governing Body of Cuming County, resolves that:

1. The 2024-2025 property tax request be set at $4,278,284.94.

2. The total assessed value of property differs from last year's total assessed value by 9.62 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be .123531 per $100 of assessed value.

4. Cuming County proposes to adopt a property tax request that will cause its tax rate to be .126805 per $100,000 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Cuming County will increase last year's budget by 7.04% percent.

6. Based on the proposed property tax request, the total tax request will increase by 2.65%

Motion made by Nutzenberger, seconded by Liermann to adopt Resolution #2024-0901. Voting yes were Nutzenberger, Liermann, Holtz, Wiechman, Dixon, Munderloh & Meister, Voting no were None

Dated this 25th day of September 2024.

Steve Meister
Chairman

ATTEST: Bonnie Voglhaar
County Clerk

COUNTY CLERK SEAL CUMING COUNTY NEBRASKA

BOARD OF SUPERVISORS' MINUTES

September 25, 2024

A meeting of the Board of Supervisors of Cuming County, in the State of Nebraska, was convened in open and public session at 1:00 p.m. on September 25, 2024, at West Point, Nebraska with all members present for a special meeting to set the final tax request.

Notice of the meeting was given in advance, thereof, by publication in the West Point News' on September 19, 2024, edition, and on the County's Web Site, two of the County's designated methods for giving notice. A copy of the agenda is attached to these minutes. Notice of this meeting was given in advance to the members of the Board of Supervisors and a copy of their acknowledgment of receipt of notice and the agenda are attached to these minutes. The availability of the agenda was communicated in the advance notice and in the notice to the County Board of Supervisors of this meeting. It was publicly stated to all in attendance that a current copy of the "Nebraska Open Meetings Act" was posted at the entrance to the meeting room and on the county's website. A pamphlet form of the act is available upon request. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

At 1:00 p.m. Chairman Meister asked for a motion to open a public hearing to receive comments, criticisms or observations regarding the final tax request for the 2024-2025 fiscal year. Supervisor Mutzenberger with a second by Supervisor Liermann, made a motion to open a public hearing. All members present voted yea in favor of said motion. No one was present to make any comments. The Board waited a few minutes to allow anyone running late to have an opportunity to speak. At 1:10 a motion was made by Mutzenberger and seconded by Holtz, to close the public hearing. After review of Resolution 20240901, a resolution to set the final tax request, a motion was made by Mutzenberger and seconded by Liermann to move the passage of Resolution 20240901. Upon a roll call the vote resulted as follows; Dixon, Mutzenberger, Munderloh, Liermann, Wiechman, Holtz and Meister, yeas; nays none; motion carried.

The Board adjourned the special meeting to convene for their regular meeting at 1:15 p.m.

Bonnie Vogltanz
County Clerk

Chairman

RESOLUTION 20210902

Resolution of Adoption and Appropriations

WHEREAS, a notice of a hearing to receive comments, observations or criticisms of the 2024-2025 fiscal year budget prepared by the Budget Making Authority, was published in the September 5, 2024 edition of the West Points News and on the County Website.

WHEREAS, the budget hearing was opened at 10:00 a.m. on September 10, 2024 with a representative from the local newspaper present. The County Clerk, also the budget making authority, discussed the changes made since the Board met last concerning the budget.

WHEREAS, the budget making authority asked for any comments regarding the proposed budget; there being none, a motion was made to close the public hearing.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Cuming County, Nebraska as follows:

SECTION 1. That the budget for the Fiscal Year July 1, 2024, to June 30, 2025, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the budget for Cuming County for said fiscal year.

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

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

Motion made by Mutzenberger, seconded by Wiechman to adopt Resolution #2024-0902. Voting yes were Mutzenberger, Wiechman, Dixon, Holtz, Munderloh, Liermann, Meister, Voting no were None

COUNTY BOARD OF SUPERVISORS

Steve Meister

Steve Meister, Chairman

ATTEST: Bonnie Voglhaar

County Clerk

COUNTY CLERK SEAL CUMING COUNTY NEBRASKA

BOARD OF SUPERVISORS' MINUTES

September 10, 2024

A meeting of the Board of Supervisors of Cuming County, in the State of Nebraska, was convened in open and public session at 9:00 a.m. on September 10, 2024, at West Point, Nebraska with all members present.

Notice of the meeting was given in advance thereof by publication in the September 5, 2024, edition of the West Point News and on the county's web site, two of the county's designated methods for giving notice, a copy of the agenda being attached to these minutes. Notice of this meeting was given in advance to the members of the Board of Supervisors and a copy of their acknowledgment of receipt of notice and the agenda are attached to these minutes. The availability of the agenda was communicated in the advance notice and in the notice to the County Board of Supervisors of this meeting. It was publicly stated to all in attendance that a current copy of the "Nebraska Open Meetings Act" was posted at the entrance to the meeting room and on the county's website. A pamphlet form of the act is available upon request. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The following correspondence was presented to the Board. Letter from NIRMA regarding the annual membership meeting and conference and a CP152 notice from the IRS confirming the receipt of our tax-exempt bond form. All correspondence is available for public inspection at the Clerk's Office.

1. CONSENT AGENDA
    a. Approve minutes of the last meeting
    b. Approve miscellaneous Treasurer's Receipts

A motion was made by Liermann and seconded by Wiechman, to approve the items listed on the consent agenda. All members present voted yea in favor of said motion.

2. REPORTS

Verbal reports were received by the Road Department, Emergency Manager, and Economic Development Director. No formal action was taken.

3. DISTRICT SEVEN PROBATION

Crystal Hestekind, recently replaced Katherine Lieberman as the chief probation officer for district seven. Ms. Hestekind was present to introduce herself and discuss the 2024-2025 fiscal year budget. No formal action was taken.

4. BIDS FOR ROAD PROJECTS

The Road Department solicited bids to replace two concrete approaches for two bridges on 15th Road, one between Roads D & E (N-2409) and one between Roads E & F (N-2408). Both bids were received from Norfolk Contracting, Inc and tallied as follows; project N-2408 $88,758.00; project N-2409 $77,803.00. A motion was made by Holtz and seconded by Wiechman to accept the bid for project N-2409 for $77,803.00. All members present voted yea in favor of said motion. A motion was made by Munderloh and seconded by Dixon to accept the bid of $88,758.00 for project N-2408. All members present voted yea in favor of said motion.

5. LOUIS & ABBY FAYE DINKLAGE FOUNDATION

A Louis & Abby Faye Dinklage Application was presented to the board from the Cuming County Feeders to support the "Beef for Schools" program. A motion was made by Liermann and seconded by Mutzenberger to forward the application to the foundation. All members present voted yea in favor of said motion.

6. CREDIT CARD POLICY

The Board reviewed an edit to its current credit card policy. After discussion, a motion was made by Mutzenberger and seconded by Dixon to adopt the policy as presented. All members present voted yea in favor of said motion.

7. E911 EQUIPMENT

Discussion was held regarding replacing equipment in the E911 Communications Center. After discussion a motion was made by Liermann and seconded by Mutzenberger to allow the E911 Communications Center to advertise for replacement equipment. All members present voted yea in favor of said motion.

8. FISCAL YEAR 2024-2025 COUNTY BUDGET HEARING

At 10:00 a.m. Supervisor Mutzenberger with a seconded by Supervisor Holtz moved to open a public hearing to receive comments, criticisms or observations regarding the 2024-2025 fiscal year's budget. All members present voted yea in favor of said motion. The Clerk reviewed a few changes made to the budget since it was last discussed. The total tax asking is 4,278,284.94 which is a 2.65% increase from the previous fiscal year. There were no members of the public present. At 10:15 a.m. a motion was made by Mutzenberger and seconded by Liermann to close the public hearing. No formal action was taken.

9. INVENTORIES

The Board received inventories from the various county departments and townships to place on file. A motion was made by Mutzenberger and seconded by Holtz to approve the inventories as presented. All members present voted yea in favor of said motion.

11. CLAIMS

A motion was made by Holtz and seconded by Munderloh, to approve the following claims; Alight 257.25 professional fees, Amazon Capital Services 120.74 equipment, Apothecary Shop 4668.01 inmate meds, Appeara 45.81 supplies, Applied Connective Tech 5308.85 services, AT&T Mobility 240.24 equip maint, Black Hills Energy 273.04 serv, Central Valley Ag 1435.13 fuel, City of West Point 10143.59 solid waste, City of Wisner 2784.87 solid waste, Consolidated Management 22.95 meals, Cuming County Insurance 26,643.96 health insurance costs, Cuming Co Sheriff 40.40 court costs, Dept Correctional Services 3287.45 prisoner bd, Eakes 420.72 supplies, Ewalt Law Office 1800.50 ct apnt atny, Brian Fischer 50.00 reimb, Graybeals Food 39.90 supplies, Konexus Inc 5123.00 maint, Jeff McGill 35.59 fuel, Kendal Minich 608.00 ct apnt atny, MIPS 3947.35 supplies & computer support, Maynard Munderloh 24.12 mileage, NACO 30.00 reg fee, Nebr Asn Property & Evidence 150.00 dues, One Office Solution 315.27 supplies, PetroMart 475.62 fuel, St Francis Memorial Hosp 80.00 new employee screens, S2 Roll-Offs 95.00 utilities, Teeco Inc 141.25 supplies, Thurston Co Sheriff 15000.00 inmate bd, Total Fire 472.50 supplies, Village of Bancroft 637.52 solid waste, Wagner Tire 288.37 tire & fuel, West Point News 621.04 publ, West Point True Value 326.19 supplies, Workpartners West 238.00 adm fees, 805 Automotive 73.98 repairs, Total General Fund $86,266.21; Appeara 326.71 supplies, Beemer's Best 299.94 fuel, Black Hills Energy 132.14 utilities, Bozweld 1274.92 road materials, Central Valley Ag 819.38 fuel, Colonial Research 685.68 supplies, Farmers Pride 2556.00 fuel, Independent Salt Co 1115.88 supplies, Logemann Auto 216.83 repairs, One Office Solution 112.21 supplies, Pilger Concrete 4541.77 road material, Sapp Bros 129.69 fuel, Stan Ortmeier &

Co 21.78 supplies, Sunrise Excavating 16051.50 labor, S2 Roll-Offs 102.00 utilities, Taylor Oil 132.63 fuel, Village of Bancroft 88.00 utilities, Wagner Tire 146.65 fuel, West Point News 128.12 publ, West Point True Value 120.99 tools, Wisner True Value 177.16 supplies, Total Road Fund $29,179.98; MIPS 346.84 computer support, Total Register of Deeds $346.84. All members present voted yea in favor of said motion. The Board will reconvene September 25, 2024, for their regular meeting. The agenda kept current in the office of the County Clerk and on the County Web Site (www.cumingcountyne.gov).

Bonnie Voglsang

County Clerk

Chairman

BOARD OF SUPERVISORS' MINUTES

September 25, 2024

A meeting of the Board of Supervisors of Cuming County, in the State of Nebraska, was convened in open and public session at 1:15 p.m. on September 25, 2024, at West Point, Nebraska with all members present.

Notice of the meeting was given in advance, thereof, publication in the West Point News' September 19, 2024, edition and on the County's Web Site, two of the County's designated methods for giving notice. A copy of the agenda is attached to these minutes. Notice of this meeting was given in advance to the members of the Board of Supervisors and a copy of their acknowledgment of receipt of notice and the agenda are attached to these minutes. The availability of the agenda was communicated in the advance notice and in the notice to the County Board of Supervisors of this meeting. It was publicly stated to all in attendance that a current copy of the "Nebraska Open Meetings Act" was posted at the entrance to the meeting room and on the county's website. A pamphlet form of the act is available upon request. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

The following correspondence was presented to the Board; Extension educator reports for August 16, 2024, to September 15, 2024, Labor and Industry Analysis presentation announcement, Elkhorn Valley LEPC meeting announcing Cuming County as a recipient of an outstanding loss history award, letter from Alfredo DiCostanzo announcing his role as lead educator for Cuming County and September Loess Hills newsletter. All correspondence is available for public inspection in the office of the County Clerk.

1. CONSENT AGENDA
    a. Approve minutes of the last meeting
    b. Approve fee reports – Clerk $4,048.24; Clerk of District Court $1522.04; Sheriff $3036.64; Zoning $375.00; Road Department $120.00.

A motion was made by Mutzenberger and seconded by Liermann, to approve the items listed on the consent agenda. All members present vote yea in favor of the motion.

2. BIDDING REQUIREMENTS POLICY

The Board was presented with an edited bidding requirement policy document for departments to follow when making purchases or selling equipment that is obsolete or not usable by the county. A section for disposing of mobile equipment was added to the document. After review, a motion was made by Mutzenberger and seconded by Wiechman to approve the edited document. All members present voted yea in favor of said motion.

3. RESOLUTION TO ADOPT THE 2024-2025 FISCAL YEAR BUDGET

The Board of Supervisors held their public hearing to receive comments, criticisms or observations regarding the proposed 2024-2025 fiscal year budget on September 10, at 10:00 a.m. They received no comments from the public. After review of Resolution 20240902, Supervisor Mutzenberger with a second from Supervisor Wiechman moved the passage of Resolution 20240902. Upon a roll call the vote resulted as follows; Holtz, Dixon, Liermann, Wiechman, Munderloh, Mutzenberger and Meister yeas, resolution adopted. (Resolution 20240902 may be found in Resolution Record #2 Page 325.)

3. COUNTY SCHOOLS DINKLAGE APPLICATIONS

West Point Public School, Bancroft-Rosalie Public School and GACC presented two Louis & Abby Faye Dinklage Applications to support scholarships for the 2025 graduating classes for $99,000 and the alumni program for $144,000. After discussion, a motion was made by Dixon and seconded by Wiechman, to forward the applications to the foundation. All members present voted yea in favor of said motion.

4. COUNTY SCHOOLS DINKLAGE APPLICATION FOR A MILITARY FAIR

The county schools presented a Louis & Abby Faye Dinklage Application to support a college and military fair for 2025 for $1,350. After discussion, a motion was made by Mutzenberger and seconded by Liermann, to forward the applications to the foundation. All members present voted yea in favor of said motion.

5. CUMING COUNTY ECONOMIC DEVELOPMENT DINKLAGE APPLICATIONS

CCED presented a Louis & Abby Faye Dinklage Application to support the West Point Rec Center Capital Campaign. A motion was made by Holtz and seconded by Liermann to forward the application to the foundation. Mutzenberger, Munderloh, Liermann, Wiechman, Holtz and Meister yea; Dixon nay. Motion carried.

6. BID FOR E911 EQUIPMENT

The board received two bids for the purchase of equipment in the communications center. After review, the board discovered that one of the bids didn't met specs. A motion was made by Mutzenberger and seconded by Wiechman to table the bids. All members present voted yea in favor of said motion.

7. STUDY FOR COMMUNICATIONS CENTER

A proposal from SCG Consulting Services was presented to preform a 911 Dispatch Services Workload & Costs Analysis study. A motion was made by Dixon and seconded by Mutzenberger to table until the board can receive an opinion from the newly formed communications committee. All members present voted yea in favor of said motion.

8. RESOLUTION TO TERMINATE AN INTERLOCAL AGREEMENT WITH BURT COUNTY

Cuming County is currently a partner of an interlocal agreement to provide juvenile diversion services to Cuming and Burt Counties which was administered by Cuming County. Resolution 20240904 is a resolution to give notice to Burt County on the discontinuous of the County Juvenile Diversion Program. A motion was made by Wiechman and seconded by Mutzenberger to move the passage of Resolution 20240904. Upon a roll call the vote resulted as follows; Holtz, Dixon, Liermann, Wiechman, Munderloh, Mutzenberger and Meister yeas, resolution adopted. (Resolution 20240904 may be found in Resolution Record #2 Page 327.)

9. RESOLUTION TO AUTHORIZE THE USE OF A COUNTY CREDIT CARD

The current credit card policy requires the Board to approve the use of a county credit card. A motion was made by Mutzenberger and seconded by Liermann to move the passage of Resolution 20240903. Upon a roll call the vote resulted as follows; Holtz, Dixon, Liermann, Wiechman, Munderloh, Mutzenberger and Meister yeas, resolution adopted. (Resolution 20240903 may be found in Resolution Record #2 Page 326.)

10. RECESS AS A BOARD OF SUPERVISORS

A motion was made by Liermann and seconded by Dixon to recess as a Board of Supervisors and convene as a Board of Equalization. All members voted yea in favor of said motion. At 2:30 p.m. the Board reconvened as a Board of Supervisors.

11. CLAIMS

A motion was made by Liermann and seconded by Holtz to approve the following claims: Total General Fund payroll $156,476.29 and reimbursements Norbert Holtz 34.84 mileage, Roy Liermann 56.95 mileage, Maynard Munderloh 24.12 mileage, Glen Wiechman 16.75 mileage, Brian Fischer 25.00 use of personal vehicle, Brad Boyum 40.00 uniform allowance, Benjamin Plemons 40.00 uniform allowance, Taylor Sauser 40.00 uniform allowance, Lonnie Schultz 40.00 uniform allowance, Timothy Schultz 40.00 uniform allowance; General Fund Total Fringe Benefits $357.66; Total Road payroll $49,483.11; Total Economic Development payroll $10,387.71; Total E911 payroll $25,030.95;Ameritas Life Ins 11102.46 co-share retire, CharterWest Bank 11564.24 co-share soc sec, Lincoln Financial 3174.97 co-share ancillary benefits, 911 Custom 273.17 part, Appeara 91.38 supplies, Black Hills 273.04 utilities, Daniel Bracht 6,183.37 expenses, Canon Financial 154.00 equip, Cardiac & Pulmonary Serv 330.00 training expenses, CenturyLink 1190.66 serv, Clerk of Dist Ct 36.00 ct costs, Cuming Co Court 313.00 court costs, Cuming Co Sheriff 122.00 court costs, DAS Inservice 264.00 IT support, Alfredo Dicostanzo 25.00 reimb, Dinslage Small Engine 314.56 supplies, Eakes Inc 477.97 supplies, Elan Financial 815.01 postage & supplies, ES&S 2436.00 voting supplies, Floor Maint 685.00 supplies, Great Plains 236.40 service, Melissa Hagemeister 213.02 reimb, HD Supply 40.66 supplies, HM Life Ins 28258.14 insurance, Addisen Johnson 56.95 mileage, Kimberly Kaup 168.17 mileage, Becky Lerch 58.96 mileage, Lincoln Financial 477.09 ancillary benefits, Mary Jo Lueckenhoff 34.85 reimb, Madison Co Dist Ct 100.00 court costs, Madison Co Sheriff 29.90 court costs, Madison Co Treasurer 105.22 court costs, Ashley Marks 57.62 mileage, Maul-Bodlek LLP 142.50 ct apnt atny, Metropolitan Comm College 650.00 drone training, Micofilm Imaging 59.00 serv, Milford Physical Therapy 94.00 inmate care, Stuart Mills 942.50 ct apnt atny, Judy Mutzenberger 348.40 mileage, NACO 1685.00 reg fees annual conference, Nebr State Fire Marshall 72.00 inspection fee, Jeanette Norton 57.62 mileage, One Office Solution 805.21 supplies, Physicians Lab 2750.00 autopsy costs, , Region IV 7567.75 quarterly mental health payment, Steve Schwer 88.44 mileage, Thurston Co Sheriff 18.50 subpoena service, Trane US 943.00 repairs, Verizon Wireless 476.49 phone serv, Village of Beemer 1255.02 solid waste, Wagner Tire 225.50 repairs, Wayne Co. 5968.94 court costs, West Point Light & Water 4091.33 utilities, West Point News 1595.24 publ, 911 Custom 273.17 vehicle lettering, Total General Fund $99,731.05; Ameritas Life Ins 3340.10 co share retire, CharterWest Bank 3620.65 co share soc sec, Appeara 213.58 supplies, B's Enterprises 5500.00 grader blades & culverts, Barco Municipal Products 2962.50 grader blades, Bomgaars 29.96 chemicals, Breitkreutz Ag 5116.18 township gravel, Cuming Co Public Power 299.66 utilities, Independent Salt Co 2225.83 salt, Karloff Manufacturing 10036.22 labor, NACO 480.00 reg fees, Daniel Niemeyer 100.00 meals, NMC exchange 632.85 repairs, Northeast Glass 1361.00 repairs, One Office Solution 14.10 supplies, Pomps Tire Serv 4389.30 tires, MBS Trucking 2538.00 freight, Stalp Gravel 76,425.22 gravel, Tim's Sinclair 2923.47 fuel, Verizon Wireless 226.20 cell phone, West Point Light & Water 389.41 utilities, Total Road Fund $122,824.23; Mainelli Wagner & Asso 86,212.84 engineering fees, Total Sinking Fund $86,212.84;

John A Stahl Memorial Library 3500.00 Dinklage grant, Total Special Projects $3,500.00; Elan Financial Serv 773.12 training expenses, Total Visitors Promotional Fund $773.12; Canon Financial Serv 107.77 equip maint, Total Register of Deeds $107.77; Cuming Co Economic Dev 106140.00 general fund transfer, Total Inheritance Tax $106,140.00; Ameritas Life Ins 701.17 co-share retire, Cuming Co Insurance 1402.34 health ins, CharterWest Bank 770.70 co-share soc sec, Lincoln Financial 132.61 ancillary benefits, Amazon Capital Services 258.72 equip, David Branch 230.90 reimb, Crowne Plaza 159.95 lodging, Elan Financial 165.27 workshop expenses, Vanessa McCain 351.42 reimb, National Rural Economic Developers 700.00 reg fee, Pens.com 781.42 promotional material, Total Economic Development Fund $5,676.98; John A Stahl Memorial Library 3500.00 matched funds for Dinklage Grant, Total Special Projects Fund $3,500.00; Ameritas Life Ins 1689.59 co-share retire, CharterWest Bank 1809.10 co-share soc sec, Centurylink 1080.61 serv, DAS 537.60 serv Elan Financial Serv 11.85 consulting fees, Total E911 Fund $5128.75. All members present voted yea in favor of said motion. The Board will reconvene October 8, 2024, for their regular meeting. The agenda kept current in the office of the County Clerk and on the County Web Site (www.cumingcountyne.gov).

Bonnie Voglsang

County Clerk

Chairman

Error on 1st Notice. Refiled

PROOF OF PUBLICATION

STATE OF NEBRASKA)ss
COUNTY OF CUMING

Nancy Peters, being duly sworn, deposes and says she is Bookkeeper, of THE WEST POINT NEWS, a weekly newspaper printed and published in Cuming County, State of Nebraska, and of a general circulation of more than 300 copies weekly; has been published within said County for more than 52 successive weeks immediately prior to the first publication of the annexed notice, and is printed wholly or in part in an office maintained at the place of publication. And that the annexed notice has been published one consecutive weeks in said newspaper, the publication thereof having been made on 9-12-24

Nancy Peters
Bookkeeper

Subscribed and sworn to before me this 12th day of September, 2023

Notice of Special Hearing to Set Final Tax Request

Public notice is hereby given, in compliance with the provisions of State Statute 77-1632 that the County Board of Supervisors will meet on the 25th day of September 2024 at 1:00 p.m. at the Cuming County Courthouse West Point, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request. **This is a correction from the notice printed in the September 5, 2024, edition of the West Point News.**

	2023	2024	Change
Operating Budget	27,404,616.84	27,273,325.08	(.045%)
Property Tax Request	4,167,837.25	4,278,294.94	2.65%
Valuation	3,077,946,616.00	3,373,911,401.00	9.62%
Tax Rate	0.135410	0.126805	(.07%)
Tax Rate if Prior ax Request was at Current Valuation	.1235311		

ZNEZ WPN 9-12-24

GENERAL NOTARY - State of Nebraska
CHRIS STREHLE
My Comm. Exp. November 2, 2027

NOTARY PUBLIC

Printer's Fee $ 70.00

CUMING COUNTY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing body will meet on the 10th day of September 2024 at 10:00 AM at Cuming County Courthouse, West Point, NE 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	Actual Disbursements 2022-2023 (1)	Actual Disbursements 2023-2024 (2)	Proposed Disbursements 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Real and Personal Property Tax Requirements (6)
GENERAL FUND	5,285,396.92	5,852,697.61	7,363,229.68	0.00	3,082,548.63	4,280,681.05
ROAD	4,193,337.97	3,367,729.50	3,931,780.00	0.00	3,931,780.00	0.00
ROAD/BRIDGE SINKING FUND	3,672,360.32	1,106,345.05	5,715,735.55	0.00	5,715,735.55	0.00
SPECIAL PROJECTS	497,573.14	870,160.02	1,000,000.00	0.00	1,000,000.00	0.00
WEGNER SCHOLARSHIP FUND	783.60	168.00	70,941.08	0.00	70,941.08	0.00
SINKING FUND	0.00	0.00	150,000.00	0.00	0.00	0.00
VISITORS PROMOTIONAL FUND	20,926.04	19,271.92	37,200.00	0.00	37,200.00	0.00
VISITORS IMPROVEMENT FUND	51,300.00	5,000.00	81,850.00	17,082.29	98,932.29	0.00
REG OF DEED P&T FUND	7,912.54	7,692.70	7,615.00	0.00	7,615.00	0.00
STOP FUND	2,441.72	759.20	20,000.00	0.00	20,000.00	0.00
CO. DRUG/LAW ENFORCEMENT	0.00	0.00	161.00	0.00	161.00	0.00
FEDERAL GRANT FUND	0.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
NATURAL DISASTER	195,293.31	132,510.76	22,334.85	0.00	22,334.85	0.00
COVID AMERICAN RESCUE PLAN	133,876.25	287,769.72	998,073.09	0.00	998,073.09	0.00
ECONOMIC DEVELOPMENT FUND	172,376.34	196,863.31	233,180.00	6,558.66	239,738.66	0.00
INHERITANCE TAX	1,058,573.79	2,073,678.63	5,748,081.73	0.00	5,748,081.73	0.00
E911(NEW)	397,891.83	421,953.81	479,735.86	0.00	479,735.86	0.00
911 WIRELESS SERVICE FUND	0.00	0.00	44,558.51	0.00	44,558.51	0.00
GRAND TOTAL	15,690,043.77	14,342,600.23	27,404,476.35	23,640.95	22,997,436.25	4,280,681.05
	Unused Budget Authority created for next year					1,244,942.17

CUMING COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 18th day of September 2024 at 12:00 AM at Cuming County Courthouse, West Point, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2023	2024	Change
Operating Budget	25,457,924.63	27,404,476.35	7.65%
Property Tax Request	4,167,837.25	4,280,681.05	2.71%
Valuation	3,077,946,616.00	3,373,911,401.00	9.62%
Tax Rate	0.000000	0.126876	0.00%
Tax Rate if Prior Tax Request was at Current Valuation	0.123531		

ZNEZ

WPN 9-5-24

PROOF OF PUBLICATION

STATE OF NEBRASKA)ss

COUNTY OF CUMING

Nancy Peters, being duly sworn, deposes and says she is Bookkeeper, of THE WEST POINT NEWS, a weekly newspaper printed and published in Cuming County, State of Nebraska, and of a general circulation of more than 300 copies weekly; has been published within said County for more than 52 successive weeks immediately prior to the first publication of the annexed notice, and is printed wholly or in part in an office maintained at the place of publication. And that the annexed notice has been published one consecutive weeks in said newspaper, the publication thereof having been made on 9-5-24

Nancy K Peters
Bookkeeper

Subscribed and sworn to before me this 5th day of September, 2024

GENERAL NOTARY - State of Nebraska
ADDISEN M JOHNSON
My Comm. Exp. January 31, 2027

Addisen M Johnson
NOTARY PUBLIC

Printer's Fee $ 308.00