2024 - 2025
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
FRONTIER 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		1,893,309.82	1,893,309.82
ROAD		622,662.05	622,662.05
EDA		0.00	0.00
COURTHOUSE BOND FUND		71,332.14	71,332.14
Total All Funds	0.00	2,587,304.01	2,587,304.01

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	1,102,793,820

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

Outstanding Bonded Indebtedness as of July 1, 2024

Principal	930,000.00
Interest	218,075.00
Total Bonded Indebtedness	1,148,075.00

FRONTIER COUNTY

RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2024, to June 30, 2025, prepared by the Budget Making Authority, was transmitted to the County Board on the 31st day of July, 2024.

NOW, THEREFORE, BE IT RESOLVED, by the Board of COMMISSIONERS of Frontier 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 Frontier County for said fiscal year.

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

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

DATED AND PASSED THIS 25th DAY OF September, 2024.

COUNTY BOARD

FRONTIER COUNTY

BUDGET MESSAGE

"Pursuant to the County Budget Act and amendments thereto: The proposed budget of Frontier County, Nebraska, has been compiled for the fiscal year beginning July 1, 2024 and ending June 30, 2025, for your consideration. A summary of the proposed budget is reflected in the proper form to be published as provided by law to give notice of a public hearing held for entering objections, suggestions and corrections to the budget. This summary reflects requirements as estimated at this time, as well as cash balances, with the cash balances for each fund as reported by the County Treasurer. The outstanding warrants, the anticipated receipts from miscellaneous sources for the ensuing year and the estimated tax to be levied for 2024-2025, to provide the remainder after setting forth certain reserves as provided by law, is in the document.

The summary allows for transfers from the General Fund in the amount of $2,529.43 to the Veteran's Fund for veteran services, $700,000.00 from the Inheritance Fund to the Courthouse Building fund for the courthouse remodel project and $65,000 from the Courthouse Bond Fund back to the Inheritance Fund. It also allows for Petty Cash Fund of $1,000.00 for the Veteran's Service Officer from the Veteran's Aid Fund for veteran's assistance as established by Resolution #2015-22 on August 26, 2015. It also allows for Petty Cash Fund of $20.00 to allow the County Court to make change as established by Resolution #2016-16 on June 17, 2016. It also allows for Petty Cash fund of $150.00 for postage for the Sheriff's Office as established by Resolution #19-35 on November 27, 2019.

Frontier County has bond indebtedness authorized by Resolution #21-23 on December 7, 2021, the remaining balance which is shown on the cover page.

It is the continued policy of the County Board to provide for all necessities and contingencies commensurate with efficient administration of affairs of the County of Frontier.

Chairperson of County Board

FRONTIER COUNTY
CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME: Frontier County

ADDRESS: 1 Wellington St

CITY & ZIP CODE: Stockville 69042

TELEPHONE: (308) 367-8641

WEBSITE:

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Steven J. Hall	Darla M. Walther	Darla M. Walther
TITLE / FIRM NAME	Chairman	Frontier County Clerk	Frontier County Clerk
TELEPHONE	(308) 520-5614	(308) 367-8641	(308) 367-8641
EMAIL ADDRESS	shall@frontiercounty.ne.gov	dwalther@frontiercounty.ne.gov	dwalther@frontiercounty.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

FRONTIER 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	3,734,461.54	4,360,423.34	6,668,176.72	6,668,176.72	6,668,176.72
Capital Outlay	555,904.33	334,653.67	3,786,443.61	3,786,443.61	3,786,443.61
Debt Service	63,715.67	66,275.00	65,555.00	65,555.00	65,555.00
Transfers Out	115,000.00	0.00	702,529.43	702,529.43	767,529.43
Total Disbursements and Transfers	4,469,081.54	4,761,352.01	11,222,704.76	11,222,704.76	11,287,704.76
Balance, Receipts and Transfers:					
Net Cash Balance	6,147,810.05	6,512,979.91	6,624,672.80	6,624,672.80	6,624,672.80
Intergovernmental Federal	96,034.22	101,045.65	63,068.75	63,068.75	63,068.75
Intergovernmental State	1,676,954.07	1,597,708.93	1,435,799.17	1,435,799.17	1,435,799.17
Intergovernmental Local	911,711.03	1,198,085.60	674,330.60	674,330.60	674,330.60
Personal and Real Property Taxes	2,034,552.08	1,976,204.72	2,587,304.01	2,587,304.01	2,587,304.01
Transfers In	115,000.00	0.00	702,529.43	702,529.43	767,529.43
Total Resources Available	10,982,061.45	11,386,024.81	12,087,704.76	12,087,704.76	12,152,704.76
Balance Forward/Cash Reserve	6,512,979.91	6,624,672.80	865,000.00	865,000.00	865,000.00

FRONTIER 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	1,087,902.16	14,485.00	0.00	0.00	1,102,387.16
Public Safety - Law Enforcement	1,351,053.00	159,565.89	0.00	0.00	1,510,618.89
Public Safety - Other	29,594.60	0.00	0.00	0.00	29,594.60
Public Works - Highways & Roads	2,719,438.28	1,084,247.91	0.00	0.00	3,803,686.19
Public Works - Other	36,730.00	100.00	0.00	0.00	36,830.00
Public Health & Social Services	18,000.00	0.00	0.00	0.00	18,000.00
Culture and Recreation	74,170.01	0.00	0.00	0.00	74,170.01
Community Development	281,207.43	0.00	0.00	0.00	281,207.43
Miscellaneous	1,070,081.24	2,528,044.81	65,555.00	767,529.43	4,431,210.48
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	6,668,176.72	3,786,443.61	65,555.00	767,529.43	11,287,704.76

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

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$2,587,304.01
Motor Vehicle Pro-Rate		(2)	$4,550.00
In-Lieu of Tax Payments		(3)	$6,635.00
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))	$291,462.77	(4)	
LESS: Amount Spent During 2023-2024	$96,161.26	(5)	
LESS: Amount Expected to be spent in Future Budget Years	$195,301.51	(6)	
Amount to be included as restricted funds (CANNOT be a negative number)		(7)	-
Motor Vehicle Tax		(8)	$140,000.00
Local Option Sales Tax		(9)	-
Transfers of Surplus Tax		(10)	-
Excess Tax Collections Returned to County (Statute 77-1776)		(11)	-
Insurance Premium Tax		(12)	$8,500.00
Nameplate Capacity Tax		(13)	-
Motor Vehicle Fees		(14)	$75,000.00
Reimbursement of Indigent Defense Services		(15)	-
License or Occupation Tax (Statute 77-27, 223)		(16)	-
TOTAL RESTRICTED FUNDS (A)		(17)	**$2,821,989.01**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$195,301.51	(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)	$195,301.51	(19)	
Allowable Capital Improvements		(20)	-
Bonded Indebtedness		(21)	$65,555.00
Public Facilities Construction Projects (Statutes 72-2031 to 72-2308)		(22)	-
Interlocal Agreements/Joint Public Agency Agreements		(23)	$279,340.01
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)	**$344,895.01**

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) **$2,477,094.00**

Frontier

Lid Computation Form For Fiscal Year 2024-2025

Prior Year Restricted Funds Authority

Prior Restricted Funds from Line (10) of last year's Lid Form	(1)	$3,716,186.89
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)	$3,716,186.89

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	=	Multiply times 100 to get %		
$0.00	/	$1,000,648,353.00	=	0.00	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		
3	/	3	=	100.00%	1.00%	(6)

- Attach a copy of the Board Minutes Approving the Increase

Special Election - Voter Approved % Increase — 0.00% (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)	$130,066.54
Total Restricted Funds Authority = Line (3) + Line (9)	(10)	$3,846,253.43
Less: Restricted Funds from Lid Supporting Schedule	(11)	$2,477,094.00
Total Unused Restricted Funds Authority = Line (10) - Line (11)	(12)	$1,369,159.43

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

FRONTIER COUNTY

2024-2025 Capital Improvement Lid Exceptions

Description of Capital Improvement	Amount Budgeted
EDA/STPE Culverts/Armor Coat	$42,387.22
Courthouse Building Addition	$100,313.48
Emergency Bridge Replacement Projects	$52,600.81
Total - Must agree to Line 18 on Lid Support Form	**$195,301.51**

FRONTIER COUNTY

2024 - 2025 Allowable Growth Percentage Computation Form

Calculation of Base Property Tax Request Authority

Prior Year Total Property Tax Request *(Total Personal and Real Property Required from **prior year** budget - Cover Page)*		(1)	$2,265,290.38
Base Limitation Percent Increase (2%)	2.00%	(2)	
Real Growth Percentage Increase			
$2,683,411.00 / $937,947,108.00 =	0.29%	(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)	2.29%
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)	(5)	$51,875.15
TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)	(6)	$2,317,165.53

Actual Property Tax Request

2024 - 2025 ACTUAL Total Property Tax Request *(Total Personal and Real Property Required from Cover Page)*	(7)	$2,587,304.01

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.

FRONTIER COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	(Column B)	(Column C)	(Column D)	(Column E)	(Column F)
Countywide Entities					
GENERAL	1,893,309.82	-	1,102,793,820	0.171683	0.000000
ROAD	622,662.05	-	1,102,793,820	0.056462	0.000000
EDA	-	-	1,102,793,820	0.000000	0.000000
COURTHOUSE BOND FUND	71,332.14	-	1,102,793,820	0.006468	0.000000
Total County Budgeted Countywide Entities				**0.234613**	
Other Countywide Entities					
Ag. Society				0.016000	
Total Countywide Levy				**0.250613**	
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			279,340	0.025330	
Other entities property taxes designated for interlocal agreements			0	0.000000	
Total County Levy Authority (Cannot exceed 50 cents)				**0.475330**	**(1)**
Levy Limit Analysis					
Countywide Levy				0.250613	
Fire District - Largest General Levy Authority granted by the County Board				0.030000	
Township - Largest General Levy Authority granted by the County Board				0.000000	
Cemetery District - Largest General Levy Authority granted by the County Board				0.010000	
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				**0.290613**	**(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.

FRONTIER COUNTY

County Treasurer Summary of Uncollected Taxes

Tax Year	Amount
2023	$3,387,048.87
2022	$2,016.90
2021	$1,219.66

FRONTIER COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				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)
600 - 649	**General Government**						
601	COUNTY BOARD	131,200.76	137,216.00	137,659.94	150,048.00	150,048.00	150,048.00
602	COUNTY CLERK	213,546.65	222,612.00	221,669.43	237,074.36	237,074.36	237,074.36
603	COUNTY TREASURER	168,049.46	221,716.87	212,944.05	230,781.36	230,781.36	230,781.36
605	COUNTY ASSESSOR	138,756.33	172,386.00	163,532.25	168,230.00	168,230.00	168,230.00
606	COUNTY SUPERINTENDENT	500.00	750.00	690.41	900.00	900.00	900.00
607	ELECTION COMMISSIONER	18,388.84	20,335.00	17,026.22	22,335.00	22,335.00	22,335.00
619	ZONING	16,868.60	18,343.60	17,717.80	18,343.60	18,343.60	18,343.60
621	CLERK OF DIST. COURT	26,932.23	27,069.18	26,881.80	27,452.93	27,452.93	27,452.93
622	COUNTY COURT	7,495.78	8,339.27	5,512.23	6,750.00	6,750.00	6,750.00
641	BUILDING & GROUNDS	35,018.56	110,100.04	54,347.37	103,999.01	103,999.01	103,999.01
645	EXTENSION OFFICE	90,921.44	108,444.30	95,588.69	117,729.29	117,729.29	117,729.29
650 - 699	**Public Safety**						
651	COUNTY SHERIFF	610,163.08	642,823.23	606,967.78	689,488.60	689,488.60	689,488.60
652	COUNTY ATTORNEY	168,364.50	191,751.00	189,179.19	210,541.00	210,541.00	210,541.00
666	DIVERSION PROGRAM	0.00	500.00	0.00	500.00	500.00	500.00
671	COUNTY JAIL	283,589.92	327,705.41	336,314.82	353,082.46	353,082.46	353,082.46
693	EMERGENCY MANAGEMENT	28,510.57	23,657.00	23,631.60	29,594.60	29,594.60	29,594.60
700 - 749	**Public Works**						
733	NOXIOUS WEED CONTROL	22,167.31	37,900.00	25,316.28	36,830.00	36,830.00	36,830.00
800 - 849	**Public Welfare/Social Services**						
801	COUNTY RELIEF	3,600.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
802	VETERAN'S AID	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
822	INSTITUTIONS	0.00	1,000.00	289.38	1,000.00	1,000.00	1,000.00
910 - 999	**Miscellaneous**						
970	MISCELLANEOUS	279,251.60	371,435.73	343,989.09	431,813.96	431,813.96	431,813.96
	TOTAL EXPENDITURES	2,248,325.63		2,484,258.33			
	TOTAL BUDGET OF EXPENDITURES		2,654,084.63		2,846,494.17	2,846,494.17	2,846,494.17
	NECESSARY CASH RESERVE		350,000.00		350,000.00	350,000.00	350,000.00
	TOTAL REQUIREMENTS		3,004,084.63		3,196,494.17	3,196,494.17	3,196,494.17

FRONTIER COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	601	COUNTY BOARD
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	OFFICIALS SALARIES	82,511.55	86,010.00	89,167.86	89,600.00	89,600.00	89,600.00
1-0800	INSURANCE PREMIUMS	35,333.43	35,000.00	34,669.48	44,000.00	44,000.00	44,000.00
1-0901	RETIREMENT	5,569.68	5,806.00	5,815.29	6,048.00	6,048.00	6,048.00
1-1000	SOCIAL SECURITY	5,815.09	5,800.00	6,478.08	6,400.00	6,400.00	6,400.00
	Personal Services Totals	***129,229.75***	***132,616.00***	***136,130.71***	***146,048.00***	***146,048.00***	***146,048.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	591.31	800.00	579.33	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	759.70	800.00	269.90	1,000.00	1,000.00	1,000.00
2-1801	REGISTRATIONS	620.00	3,000.00	680.00	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	***1,971.01***	***4,600.00***	***1,529.23***	***4,000.00***	***4,000.00***	***4,000.00***
0100-601 COUNTY BOARD TOTAL		**131,200.76**	**137,216.00**	**137,659.94**	**150,048.00**	**150,048.00**	**150,048.00**

FRONTIER COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				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	OFFICIALS SALARIES	55,007.70	57,434.00	57,625.79	59,731.36	59,731.36	59,731.36
1-0201	DEPUTY'S SALARY	41,807.51	45,000.00	44,586.23	46,300.00	46,300.00	46,300.00
1-0305	CLERICAL SALARY	34,180.74	36,200.00	35,848.91	37,900.00	37,900.00	37,900.00
1-0405	CLERICAL SALARY- PART TIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	12.34	0.00	33.81	0.00	0.00	0.00
1-0800	INSURANCE PREMIUMS	47,728.31	47,000.00	49,955.10	56,000.00	56,000.00	56,000.00
1-0901	RETIREMENT	8,617.30	9,400.00	9,182.72	9,716.00	9,716.00	9,716.00
1-1000	SOCIAL SECURITY	8,932.63	9,528.00	9,482.05	10,677.00	10,677.00	10,677.00
	Personal Services Totals	***196,286.53***	***204,562.00***	***206,714.61***	***220,324.36***	***220,324.36***	***220,324.36***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	1,256.08	1,300.00	1,076.40	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	8,060.88	8,200.00	7,837.64	8,200.00	8,200.00	8,200.00
2-1700	TRAVEL EXPENSE	1,079.55	1,100.00	644.75	1,100.00	1,100.00	1,100.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES,SUB.,REGIST.,ETC	715.77	900.00	773.07	900.00	900.00	900.00
2-2000	PRINTING & PUBLISHING	0.00	50.00	0.00	50.00	50.00	50.00
	Operating Expenses Totals	***11,112.28***	***11,550.00***	***10,331.86***	***10,250.00***	***10,250.00***	***10,250.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	3,352.03	3,500.00	2,362.87	3,500.00	3,500.00	3,500.00
3-0118	STATIONERY & ENVELOPES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***3,352.03***	***3,500.00***	***2,362.87***	***3,500.00***	***3,500.00***	***3,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	2,795.81	3,000.00	2,260.09	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***2,795.81***	***3,000.00***	***2,260.09***	***3,000.00***	***3,000.00***	***3,000.00***
0100-602 COUNTY CLERK TOTAL		**213,546.65**	**222,612.00**	**221,669.43**	**237,074.36**	**237,074.36**	**237,074.36**

FRONTIER COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	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	OFFICIALS SALARIES	55,007.70	57,434.00	57,434.00	59,731.36	59,731.36	59,731.36
1-0201	DEPUTY'S SALARY	39,139.79	42,946.20	43,100.50	44,800.00	44,800.00	44,800.00
1-0305	CLERICAL SALARY	0.00	42,630.00	30,283.62	38,500.00	38,500.00	38,500.00
1-0405	CLERICAL SALARY- PART TIME	6,749.92	0.00	8,509.81	0.00	0.00	0.00
1-0500	OVERTIME WAGES	252.47	300.00	375.52	300.00	300.00	300.00
1-0800	INSURANCE PREMIUMS	36,377.43	37,700.40	38,007.43	43,000.00	43,000.00	43,000.00
1-0901	RETIREMENT	6,371.78	9,248.20	9,197.00	9,700.00	9,700.00	9,700.00
1-1000	SOCIAL SECURITY	6,496.44	9,208.07	10,183.10	11,500.00	11,500.00	11,500.00
	Personal Services Totals	***150,395.53***	***199,466.87***	***197,090.98***	***207,531.36***	***207,531.36***	***207,531.36***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	1,179.64	1,250.00	959.17	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	8,743.69	10,000.00	8,737.89	12,800.00	12,800.00	12,800.00
2-1700	TRAVEL EXPENSE	688.79	1,000.00	321.00	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	355.16	0.00	0.00	0.00
2-1801	DUES,SUB.,REGIST.,ETC.	1,009.00	1,100.00	1,001.70	1,200.00	1,200.00	1,200.00
2-2000	PRINTING & PUBLISHING	900.00	1,200.00	1,250.60	1,400.00	1,400.00	1,400.00
	Operating Expenses Totals	***12,521.12***	***14,550.00***	***12,625.52***	***16,400.00***	***16,400.00***	***16,400.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	3,506.91	4,000.00	1,513.75	2,000.00	2,000.00	2,000.00
	Supplies and Materials Totals	***3,506.91***	***4,000.00***	***1,513.75***	***2,000.00***	***2,000.00***	***2,000.00***
	Equipment Rental						
4-0200	COPY MACHINE RENTAL	1,625.90	1,700.00	1,713.80	1,850.00	1,850.00	1,850.00
	Equipment Rental Totals	***1,625.90***	***1,700.00***	***1,713.80***	***1,850.00***	***1,850.00***	***1,850.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	2,000.00	0.00	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***0.00***	***2,000.00***	***0.00***	***3,000.00***	***3,000.00***	***3,000.00***
0100-603 COUNTY TREASURER TOTAL		**168,049.46**	**221,716.87**	**212,944.05**	**230,781.36**	**230,781.36**	**230,781.36**

FRONTIER COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				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	OFFICIALS SALARIES	55,007.70	57,434.00	57,434.00	59,731.00	59,731.00	59,731.00
1-0201	DEPUTY'S SALARY	18,873.58	36,075.00	26,148.67	41,360.00	41,360.00	41,360.00
1-0500	OVERTIME	0.00	0.00	16.10	0.00	0.00	0.00
1-0800	INSURANCE PREMIUMS	16,897.52	35,293.00	20,602.94	28,600.00	28,600.00	28,600.00
1-0901	RETIREMENT	4,986.98	6,312.00	5,642.93	6,824.00	6,824.00	6,824.00
1-1000	SOCIAL SECURITY	5,634.66	7,154.00	6,615.88	7,725.00	7,725.00	7,725.00
	Personal Services Totals	***101,400.44***	***142,268.00***	***116,460.52***	***144,240.00***	***144,240.00***	***144,240.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICE	1,994.65	2,000.00	1,508.35	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	28,224.99	22,928.00	40,614.99	18,740.00	18,740.00	18,740.00
2-1700	TRAVEL EXPENSE	920.91	950.00	957.69	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE ALLOWANCE	112.50	250.00	0.00	250.00	250.00	250.00
2-1800	OTHER SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES,SUB.REGIST.,ETC.	440.00	550.00	735.00	550.00	550.00	550.00
2-2000	PRINTING AND PUBLISHING	163.55	100.00	80.31	100.00	100.00	100.00
2-3900	CONTRACT FOR REAPPRAISAL	490.00	490.00	490.00	500.00	500.00	500.00
2-3910	ASSESSOR'S SCHOOLING	0.00	350.00	100.00	350.00	350.00	350.00
	Operating Expenses Totals	***32,346.60***	***27,618.00***	***44,486.34***	***21,490.00***	***21,490.00***	***21,490.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	3,186.93	2,500.00	2,131.56	2,500.00	2,500.00	2,500.00
3-0118	STATIONERY/ENVELOPES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***3,186.93***	***2,500.00***	***2,131.56***	***2,500.00***	***2,500.00***	***2,500.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	1,822.36	0.00	453.83	0.00	0.00	0.00
	Capital Outlay Totals	***1,822.36***	***0.00***	***453.83***	***0.00***	***0.00***	***0.00***
0100-605 COUNTY ASSESSOR TOTAL		**138,756.33**	**172,386.00**	**163,532.25**	**168,230.00**	**168,230.00**	**168,230.00**

FRONTIER COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	606	COUNTY SUPE RINTENDENT

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						
2-3700	FAIR EXPENSES	500.00	750.00	690.41	900.00	900.00	900.00
	Operating Expenses Totals	***500.00***	***750.00***	***690.41***	***900.00***	***900.00***	***900.00***
0100-606 COUNTY SUPERINTENDENT TOTAL		**500.00**	**750.00**	**690.41**	**900.00**	**900.00**	**900.00**

FRONTIER COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				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						
1-0400	OFFICIAL SALARY-PART TIME	3,415.50	4,000.00	4,380.00	5,000.00	5,000.00	5,000.00
	Personal Services Totals	***3,415.50***	***4,000.00***	***4,380.00***	***5,000.00***	***5,000.00***	***5,000.00***
	Operating Expenses						
2-1700	TRAVEL EXPENSE	0.00	300.00	155.15	300.00	300.00	300.00
2-1704	MILEAGE ALLOWANCE	578.18	600.00	447.56	600.00	600.00	600.00
2-2000	PRINTING & PUBLISHING	9,242.98	10,000.00	6,883.26	11,000.00	11,000.00	11,000.00
	Operating Expenses Totals	***9,821.16***	***10,900.00***	***7,485.97***	***11,900.00***	***11,900.00***	***11,900.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	4,701.92	5,000.00	4,839.75	5,000.00	5,000.00	5,000.00
3-0113	VOTING SUPPLIES	265.26	250.00	135.50	250.00	250.00	250.00
	Supplies and Materials Totals	***4,967.18***	***5,250.00***	***4,975.25***	***5,250.00***	***5,250.00***	***5,250.00***
	Capital Outlay						
5-0502	VOTING POLLS	185.00	185.00	185.00	185.00	185.00	185.00
	Capital Outlay Totals	***185.00***	***185.00***	***185.00***	***185.00***	***185.00***	***185.00***
0100-607 ELECTION COMMISSIONER TOTAL		**18,388.84**	**20,335.00**	**17,026.22**	**22,335.00**	**22,335.00**	**22,335.00**

FRONTIER COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	619	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						
1-0100	OFFICIALS SALARY	75.00	420.00	345.00	420.00	420.00	420.00
1-0405	CLERICAL SALARY - PART TIME	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00
1-0901	RETIREMENT - COUNTY SHARE	972.00	972.00	972.00	972.00	972.00	972.00
1-1000	SOCIAL SECURITY/MEDICARE	1,101.60	1,101.60	1,101.60	1,101.60	1,101.60	1,101.60
	Personal Services Totals	***16,548.60***	***16,893.60***	***16,818.60***	***16,893.60***	***16,893.60***	***16,893.60***
	Operating Expenses						
2-1700	TRAVEL EXPENSE	0.00	500.00	434.85	500.00	500.00	500.00
2-1801	DUES, SUBSCRIPTIONS, REGISTRATIONS	300.00	350.00	345.00	350.00	350.00	350.00
2-2000	PRINTING AND PUBLISHING	20.00	400.00	119.35	400.00	400.00	400.00
	Operating Expenses Totals	***320.00***	***1,250.00***	***899.20***	***1,250.00***	***1,250.00***	***1,250.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	200.00	0.00	200.00	200.00	200.00
	Supplies and Materials Totals	***0.00***	***200.00***	***0.00***	***200.00***	***200.00***	***200.00***
0100-619 ZONING TOTAL		**16,868.60**	**18,343.60**	**17,717.80**	**18,343.60**	**18,343.60**	**18,343.60**

FRONTIER COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	621	CLERK OF DIST. 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						
1-0305	CLERICAL SALARY-REGULAR	0.00	0.00	0.00	0.00	0.00	0.00
1-0800	INSURANCE PREMIUMS	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	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						
2-1700	TRAVEL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES,SUB.,REGIST.,ETC.	0.00	50.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-2601	DISTRICT COURT COSTS	401.63	500.00	799.25	500.00	500.00	500.00
2-3900	CONTRACTED SERVICE	25,728.40	23,669.18	23,486.87	24,102.93	24,102.93	24,102.93
	Operating Expenses Totals	***26,130.03***	***24,219.18***	***24,286.12***	***24,602.93***	***24,602.93***	***24,602.93***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	322.20	750.00	704.40	750.00	750.00	750.00
3-0118	STATIONERY/ENVELOPES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***322.20***	***750.00***	***704.40***	***750.00***	***750.00***	***750.00***
	Equipment Rental						
4-0200	RENTAL-OFFICE EQUIPMENT SCANNER	480.00	600.00	480.00	600.00	600.00	600.00
	Equipment Rental Totals	***480.00***	***600.00***	***480.00***	***600.00***	***600.00***	***600.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	1,500.00	1,411.28	1,500.00	1,500.00	1,500.00
	Capital Outlay Totals	***0.00***	***1,500.00***	***1,411.28***	***1,500.00***	***1,500.00***	***1,500.00***
0100-621 CLERK OF DIST. COURT TOTAL		**26,932.23**	**27,069.18**	**26,881.80**	**27,452.93**	**27,452.93**	**27,452.93**

FRONTIER COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	622	COUNTY 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)
	Operating Expenses						
2-0200	TELEPHONE SERVICES	1,629.27	1,689.27	1,577.31	0.00	0.00	0.00
2-1801	DUES,SUB.REGIST.,ETC.	41.00	50.00	5.00	50.00	50.00	50.00
2-2350	WITNESS FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2600	COURT COSTS	0.00	0.00	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
	Operating Expenses Totals	***1,670.27***	***1,739.27***	***1,582.31***	***50.00***	***50.00***	***50.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,271.26	2,800.00	2,884.36	2,900.00	2,900.00	2,900.00
3-0118	STATIONERY/ENVELOPES	0.00	500.00	0.00	500.00	500.00	500.00
	Supplies and Materials Totals	***2,271.26***	***3,300.00***	***2,884.36***	***3,400.00***	***3,400.00***	***3,400.00***
	Equipment Rental						
4-0200	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	2,399.13	2,000.00	59.16	2,000.00	2,000.00	2,000.00
5-1309	DATA PROCESSING SOFTWARE	1,155.12	1,300.00	986.40	1,300.00	1,300.00	1,300.00
	Capital Outlay Totals	***3,554.25***	***3,300.00***	***1,045.56***	***3,300.00***	***3,300.00***	***3,300.00***
0100-622 COUNTY COURT TOTAL		**7,495.78**	**8,339.27**	**5,512.23**	**6,750.00**	**6,750.00**	**6,750.00**

FRONTIER COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	641	BUILDING & GROUNDS
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						
1-0305	CUSTODIAL SALARY-REGULAR	11,824.93	13,000.00	13,083.30	13,500.00	13,500.00	13,500.00
1-0406	CUSTODIAL SALARY-PART TIME	5,653.91	6,500.00	6,311.69	6,600.00	6,600.00	6,600.00
1-0901	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	432.55	500.00	482.86	550.00	550.00	550.00
	Personal Services Totals	***17,911.39***	***20,000.00***	***19,877.85***	***20,650.00***	***20,650.00***	***20,650.00***
	Operating Expenses						
2-0500	UTILITIES	9,146.82	17,000.00	14,386.20	25,500.00	25,500.00	25,500.00
2-1200	OTHER EQUIPMENT REPAIR	831.52	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	4,229.04	69,800.04	16,351.03	53,449.01	53,449.01	53,449.01
2-1620	JANITORIAL EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1800	OTHER SUPPLIES	354.21	700.00	247.40	700.00	700.00	700.00
	Operating Expenses Totals	***14,561.59***	***87,500.04***	***30,984.63***	***79,649.01***	***79,649.01***	***79,649.01***
	Supplies and Materials						
3-0103	SUPPLIES- JANITORIAL	982.59	1,000.00	822.26	1,000.00	1,000.00	1,000.00
3-0120	SUPPLIES-GROUNDS	1,562.99	1,600.00	2,662.63	2,700.00	2,700.00	2,700.00
	Supplies and Materials Totals	***2,545.58***	***2,600.00***	***3,484.89***	***3,700.00***	***3,700.00***	***3,700.00***
0100-641 BUILDING & GROUNDS TOTAL		**35,018.56**	**110,100.04**	**54,347.37**	**103,999.01**	**103,999.01**	**103,999.01**

FRONTIER COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	645	EXTENSION 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						
1-0101	4-H AIDE	0.00	0.00	0.00	0.00	0.00	0.00
1-0202	OFFICE MANAGER	41,062.67	45,115.20	45,080.81	46,924.80	46,924.80	46,924.80
1-0305	CLERICAL	5,194.25	6,000.00	2,260.50	6,000.00	6,000.00	6,000.00
1-0423	4-H AIDE	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	3,790.56	5,000.00	3,198.93	5,000.00	5,000.00	5,000.00
1-0800	INSURANCE PREMIUMS	22,511.19	23,330.00	23,922.17	30,436.92	30,436.92	30,436.92
1-0901	RETIREMENT	2,982.77	3,045.28	3,227.73	2,780.89	2,780.89	2,780.89
1-1000	SOCIAL SECURITY	3,046.63	2,518.82	2,974.77	3,151.68	3,151.68	3,151.68
	Personal Services Totals	***78,588.07***	***85,009.30***	***80,664.91***	***94,294.29***	***94,294.29***	***94,294.29***
	Operating Expenses						
2-0100	POSTAL SERVICES	1,452.88	2,950.00	631.35	1,950.00	1,950.00	1,950.00
2-0200	TELEPHONE SERVICES	1,216.92	1,800.00	1,482.36	1,800.00	1,800.00	1,800.00
2-1200	OFFICE EQUIPMENT REPAIR	1,719.12	2,500.00	1,612.25	2,500.00	2,500.00	2,500.00
2-1700	STAFF MILEAGE	5,534.62	8,125.00	5,277.21	8,125.00	8,125.00	8,125.00
2-1708	BOARD EXPENSE	15.00	300.00	100.00	300.00	300.00	300.00
2-1801	DUES, SUB., REGIST., ETC.	713.06	600.00	430.89	1,100.00	1,100.00	1,100.00
	Operating Expenses Totals	***10,651.60***	***16,275.00***	***9,534.06***	***15,775.00***	***15,775.00***	***15,775.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,114.79	4,160.00	2,054.70	4,160.00	4,160.00	4,160.00
	Supplies and Materials Totals	***1,114.79***	***4,160.00***	***2,054.70***	***4,160.00***	***4,160.00***	***4,160.00***
	Capital Outlay						
5-0301	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	566.98	3,000.00	3,335.02	3,500.00	3,500.00	3,500.00
	Capital Outlay Totals	***566.98***	***3,000.00***	***3,335.02***	***3,500.00***	***3,500.00***	***3,500.00***
0100-645 EXTENSION OFFICE TOTAL		**90,921.44**	**108,444.30**	**95,588.69**	**117,729.29**	**117,729.29**	**117,729.29**

FRONTIER COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	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	OFFICIALS SALARIES	67,809.24	70,608.00	71,325.41	73,477.66	73,477.66	73,477.66
1-0201	DEPUTIES SALARY-CHIEF	76,787.18	58,240.00	47,359.00	62,359.20	62,359.20	62,359.20
1-0202	DEPUTY'S SALARY-OTHER	88,488.04	151,257.60	150,693.45	162,712.80	162,712.80	162,712.80
1-0305	CLERICAL SALARY-REGULAR	44,580.49	45,240.00	45,586.83	48,726.60	48,726.60	48,726.60
1-0500	OVERTIME/HOLIDAY	24,110.18	37,000.00	37,480.29	37,000.00	37,000.00	37,000.00
1-0800	INSURANCE PREMIUMS	66,731.36	90,154.44	75,714.03	97,910.52	97,910.52	97,910.52
1-0901	RETIREMENT	22,162.22	31,705.24	27,961.91	29,415.00	29,415.00	29,415.00
1-1000	SOCIAL SECURITY	22,876.84	25,767.95	27,082.56	28,886.82	28,886.82	28,886.82
1-1100	UNIFORM ALLOWANCE	2,416.72	5,000.00	7,605.10	5,000.00	5,000.00	5,000.00
1-1400	MISCELLANEOUS	761.55	5,000.00	2,621.30	5,000.00	5,000.00	5,000.00
	Personal Services Totals	***416,723.82***	***519,973.23***	***493,429.88***	***550,488.60***	***550,488.60***	***550,488.60***
	Operating Expenses						
2-0100	POSTAL SERVICES	141.38	1,000.00	142.21	1,000.00	1,000.00	1,000.00
2-0200	TELEPHONE SERVICES	12,699.09	0.00	1,925.42	0.00	0.00	0.00
2-0400	RADIO REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-0500	UTILITIES	1,957.46	21,000.00	11,837.92	16,800.00	16,800.00	16,800.00
2-1101	COMPUTER REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	24.95	4,500.00	78.18	4,500.00	4,500.00	4,500.00
2-1701	TRAVEL EXPENSE- MEALS	136.02	3,500.00	765.25	3,500.00	3,500.00	3,500.00
2-1702	TRAVEL EXPENSES-LODGING	1,779.85	3,500.00	1,694.65	3,500.00	3,500.00	3,500.00
2-1704	MILEAGE ALLOWANCE	2,607.64	250.00	13.40	250.00	250.00	250.00
2-1750	TRAINING	0.00	4,000.00	9,053.58	4,000.00	4,000.00	4,000.00
2-1801	DUES,SUB.REGIST.,ETC.	1,070.71	1,500.00	8,460.12	1,500.00	1,500.00	1,500.00
2-2000	SHERIFF- PRINTING & PUBLISHING	0.00	750.00	0.00	750.00	750.00	750.00
2-2544	MAINTENANCE AGREEMENT COMPUTER	3,047.30	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***23,464.40***	***40,000.00***	***33,970.73***	***35,800.00***	***35,800.00***	***35,800.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,629.81	0.00	0.00	0.00	0.00	0.00
3-0112	LAW ENFORCEMENT SUPPLIES	68,796.56	14,000.00	4,361.54	14,000.00	14,000.00	14,000.00
3-0209	EQUIPMENT-FUEL	17,790.05	40,000.00	23,092.63	40,000.00	40,000.00	40,000.00
3-0210	EQUIPMENT-GREASE & OIL	1,087.34	1,750.00	1,670.46	1,750.00	1,750.00	1,750.00
3-0211	EQUIPMENT-TIRE & TIRE REPAIR	4,300.34	2,500.00	1,262.96	2,500.00	2,500.00	2,500.00
3-0212	EQUIPMENT- REPAIRS	7,515.74	7,500.00	22,605.18	7,500.00	7,500.00	7,500.00
3-0213	LOCAL MATCH	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***102,119.84***	***65,750.00***	***52,992.77***	***65,750.00***	***65,750.00***	***65,750.00***
	Capital Outlay						
5-0301	AUTOS	48,700.00	0.00	20,450.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT	6,151.46	7,500.00	0.00	7,500.00	7,500.00	7,500.00

					Code	Description
				Fund	0100	GENERAL
				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)**
5-0314	VEHICLE EQUIPMENT	0.00	2,000.00	390.00	2,000.00	2,000.00	2,000.00
5-0315	COMPUTER SUPPLIES	7,689.96	6,500.00	5,734.40	21,500.00	21,500.00	21,500.00
5-0400	WEAPONS & AMMUNITION	813.60	100.00	0.00	250.00	250.00	250.00
5-0500	OFFICE EQUIPMENT	4,500.00	1,000.00	0.00	2,000.00	2,000.00	2,000.00
5-0501	Office Space Rental	0.00	0.00	0.00	4,200.00	4,200.00	4,200.00
	Capital Outlay Totals	***67,855.02***	***17,100.00***	***26,574.40***	***37,450.00***	***37,450.00***	***37,450.00***
0100-651 COUNTY SHERIFF TOTAL		**610,163.08**	**642,823.23**	**606,967.78**	**689,488.60**	**689,488.60**	**689,488.60**

FRONTIER COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	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	OFFICIALS SALARIES	55,007.70	57,434.00	57,434.00	59,735.00	59,735.00	59,735.00
1-0201	DEPUTY SALARY	23,762.01	36,100.00	35,966.48	37,550.00	37,550.00	37,550.00
1-0405	CLERICAL SALARY-PART TIME	27,086.38	28,500.00	28,343.07	29,920.00	29,920.00	29,920.00
1-0800	INSURANCE PREMIUMS	43,076.99	44,610.00	45,722.75	57,320.00	57,320.00	57,320.00
1-0901	RETIREMENT	7,145.28	8,250.00	8,217.69	8,600.00	8,600.00	8,600.00
1-1000	SOCIAL SECURITY	6,424.16	9,350.00	7,646.31	9,740.00	9,740.00	9,740.00
	Personal Services Totals	***162,502.52***	***184,244.00***	***183,330.30***	***202,865.00***	***202,865.00***	***202,865.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	472.80	792.00	713.90	876.00	876.00	876.00
2-0200	TELEPHONE SERVICES	675.97	750.00	653.74	750.00	750.00	750.00
2-1702	TRAVEL EXPENSES-LODGING	0.00	0.00	125.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1800	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES.SUB.REGIST.,ETC.	672.00	665.00	665.00	750.00	750.00	750.00
2-8800	CHILD ABUSE TREATMENT TEAM	0.00	0.00	0.00	0.00	0.00	0.00
2-8801	CHILD SUPPORT ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-8802	INTERNET ON-LINE SERVICE	0.00	500.00	0.00	500.00	500.00	500.00
	Operating Expenses Totals	***1,820.77***	***2,707.00***	***2,157.64***	***2,876.00***	***2,876.00***	***2,876.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,181.05	1,300.00	1,271.15	1,300.00	1,300.00	1,300.00
3-0118	STATIONERY/ENVELOPES	0.00	500.00	0.00	500.00	500.00	500.00
	Supplies and Materials Totals	***1,181.05***	***1,800.00***	***1,271.15***	***1,800.00***	***1,800.00***	***1,800.00***
	Equipment Rental						
4-0501	OFFICE SPACE RENTAL	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
	Equipment Rental Totals	***1,500.00***	***1,500.00***	***1,500.00***	***1,500.00***	***1,500.00***	***1,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	1,360.16	1,500.00	920.10	1,500.00	1,500.00	1,500.00
	Capital Outlay Totals	***1,360.16***	***1,500.00***	***920.10***	***1,500.00***	***1,500.00***	***1,500.00***
0100-652 COUNTY ATTORNEY TOTAL		**168,364.50**	**191,751.00**	**189,179.19**	**210,541.00**	**210,541.00**	**210,541.00**

FRONTIER COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	666	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)
	Operating Expenses						
2-1800	DIVERSION	0.00	500.00	0.00	500.00	500.00	500.00
	Operating Expenses Totals	***0.00***	***500.00***	***0.00***	***500.00***	***500.00***	***500.00***
0100-666 DIVERSION PROGRAM TOTAL		**0.00**	**500.00**	**0.00**	**500.00**	**500.00**	**500.00**

FRONTIER COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				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						
1-0305	JAILER SALARIES	151,680.55	178,266.00	205,625.88	186,235.20	186,235.20	186,235.20
1-0500	OVERTIME	24,365.08	20,018.99	23,191.12	20,000.00	20,000.00	20,000.00
1-0800	INSURANCE PREMIUMS	22,983.12	34,701.96	38,957.05	48,899.40	48,899.40	48,899.40
1-0901	RETIREMENT	11,883.09	13,384.24	14,046.76	13,920.86	13,920.86	13,920.86
1-1000	SOCIAL SECURITY	13,736.44	15,011.26	17,478.45	15,777.00	15,777.00	15,777.00
	Personal Services Totals	***224,648.28***	***261,382.45***	***299,299.26***	***284,832.46***	***284,832.46***	***284,832.46***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	1,200.00	0.00	0.00	0.00	0.00	0.00
2-0500	UTILITIES	9,343.16	12,000.00	7,348.84	12,000.00	12,000.00	12,000.00
2-1200	OFFICE EQUIPMENT REPAIR	3,030.56	10,000.00	10,103.12	10,000.00	10,000.00	10,000.00
2-1302	BUILDING REPAIR	10,360.66	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	0.00	750.00	63.14	750.00	750.00	750.00
2-1750	TRAINING	6,966.59	4,000.00	2,586.08	4,000.00	4,000.00	4,000.00
2-1800	OTHER EXPENSE	0.00	1,000.00	1,164.70	1,000.00	1,000.00	1,000.00
2-1801	DUES,SUB,REGIST.,ETC.	1,021.19	1,500.00	261.99	1,500.00	1,500.00	1,500.00
2-1812	INSPECTION FEES- FIRE	157.00	0.00	0.00	0.00	0.00	0.00
2-1902	LAUNDRY-PRISONERS	0.00	0.00	0.00	0.00	0.00	0.00
2-1903	MEDICAL- PRISONERS	3,763.24	3,072.96	6,392.21	5,000.00	5,000.00	5,000.00
2-1904	CLOTHING- PRISONERS	1,273.93	500.00	0.00	500.00	500.00	500.00
2-2544	MAINTENANCE AGREEMENT COMPUTER	4,505.00	8,000.00	1,255.20	8,000.00	8,000.00	8,000.00
2-4110	PEST CONTROL	500.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***42,121.33***	***40,822.96***	***29,175.28***	***42,750.00***	***42,750.00***	***42,750.00***
	Supplies and Materials						
3-0033	HOUSEKEEPING	0.00	0.00	0.00	0.00	0.00	0.00
3-0101	OFFICE SUPPLIES	6,056.74	3,500.00	1,304.83	3,500.00	3,500.00	3,500.00
3-0111	FOOD & BEVERAGE	10,763.57	15,000.00	6,535.45	15,000.00	15,000.00	15,000.00
	Supplies and Materials Totals	***16,820.31***	***18,500.00***	***7,840.28***	***18,500.00***	***18,500.00***	***18,500.00***
	Capital Outlay						
5-0400	EQUIPMENT TECHNICAL	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
5-0500	DISPATCH REMODEL	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
5-0700	FURNITURE	0.00	500.00	0.00	500.00	500.00	500.00
	Capital Outlay Totals	***0.00***	***7,000.00***	***0.00***	***7,000.00***	***7,000.00***	***7,000.00***
0100-671 COUNTY JAIL TOTAL		**283,589.92**	**327,705.41**	**336,314.82**	**353,082.46**	**353,082.46**	**353,082.46**

FRONTIER COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				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						
1-0201	DEPUTY SALARY	8,237.50	8,400.00	8,400.00	8,400.00	8,400.00	8,400.00
1-0901	RETIREMENT	556.02	567.00	567.00	567.00	567.00	567.00
1-1000	SOCIAL SECURITY & MEDC	630.19	643.00	642.60	642.60	642.60	642.60
	Personal Services Totals	***9,423.71***	***9,610.00***	***9,609.60***	***9,609.60***	***9,609.60***	***9,609.60***
	Operating Expenses						
2-1704	EMERGENCY MANAGEMENT EMD	5,658.34	200.00	175.00	5,960.00	5,960.00	5,960.00
2-3900	CONTRACTED SERVICES	13,428.52	13,847.00	13,847.00	14,025.00	14,025.00	14,025.00
	Operating Expenses Totals	***19,086.86***	***14,047.00***	***14,022.00***	***19,985.00***	***19,985.00***	***19,985.00***
0100-693 EMERGENCY MANAGEMENT TOTAL		**28,510.57**	**23,657.00**	**23,631.60**	**29,594.60**	**29,594.60**	**29,594.60**

FRONTIER COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	733	NOXIOUS WEED CONTROL

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	13,563.21	20,000.00	17,319.40	20,000.00	20,000.00	20,000.00
1-0409	SALARY- SEED CLEANING	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME - WEED	0.00	0.00	0.00	0.00	0.00	0.00
1-0800	GROUP INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	RETIREMENT- COUNTY SHARE	915.53	1,350.00	1,169.04	1,350.00	1,350.00	1,350.00
1-1000	SOCIAL SECURITY/MEDICARE	1,021.88	1,530.00	1,308.52	1,530.00	1,530.00	1,530.00
	Personal Services Totals	***15,500.62***	***22,880.00***	***19,796.96***	***22,880.00***	***22,880.00***	***22,880.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICE	1,108.08	1,100.00	771.93	0.00	0.00	0.00
2-1603	EQUIPMENT REPAIR- TRUCKS	1,439.88	1,200.00	836.49	1,200.00	1,200.00	1,200.00
2-1630	EQUIPMENT REPAIR- EQUIPMENT	232.36	350.00	124.14	350.00	350.00	350.00
2-1701	TRAVEL EXPENSE- MEALS	8.35	20.00	46.47	50.00	50.00	50.00
2-1702	TRAVEL EXPENSE- LODGING	504.00	550.00	269.90	550.00	550.00	550.00
2-1704	TRAVEL- MILEAGE ALLOWANCE	408.99	400.00	257.12	400.00	400.00	400.00
2-1801	DUES, SUBSCRIPTIONS, REGISTRATIONS	634.54	750.00	584.54	750.00	750.00	750.00
2-2000	PRINTING AND PUBLISHING	172.50	300.00	72.00	300.00	300.00	300.00
2-9900	OTHER	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***4,508.70***	***4,670.00***	***2,962.59***	***3,600.00***	***3,600.00***	***3,600.00***
	Supplies and Materials						
3-0101	SUPPLIES- OFFICE	0.00	250.00	0.00	250.00	250.00	250.00
3-0106	SUPPLIES- SHOP	0.00	0.00	84.74	0.00	0.00	0.00
3-0108	SUPPLIES- FORCE SPRAYING	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
3-0209	FUEL	2,157.99	5,000.00	2,471.99	5,000.00	5,000.00	5,000.00
	Supplies and Materials Totals	***2,157.99***	***10,250.00***	***2,556.73***	***10,250.00***	***10,250.00***	***10,250.00***
	Capital Outlay						
5-0301	PICKUP	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	100.00	0.00	100.00	100.00	100.00
5-0600	SPRAYING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***100.00***	***0.00***	***100.00***	***100.00***	***100.00***
0100-733 NOXIOUS WEED CONTROL TOTAL		**22,167.31**	**37,900.00**	**25,316.28**	**36,830.00**	**36,830.00**	**36,830.00**

FRONTIER COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	801	COUNTY 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						
2-3010	DOMESTIC ABUSE	0.00	0.00	0.00	0.00	0.00	0.00
2-3400	COUNTY BURIALS	3,600.00	2,400.00	0.00	2,400.00	2,400.00	2,400.00
2-3500	MEDICAL ASSITANCE MATCH	0.00	2,600.00	0.00	2,600.00	2,600.00	2,600.00
	Operating Expenses Totals	***3,600.00***	***5,000.00***	***0.00***	***5,000.00***	***5,000.00***	***5,000.00***
0100-801 COUNTY RELIEF TOTAL		**3,600.00**	**5,000.00**	**0.00**	**5,000.00**	**5,000.00**	**5,000.00**

FRONTIER COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	802	VETERAN'S AID

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	VETERANS SERVICE SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
1-2000	VETERAN'S SERVICE SALARY	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						
2-1700	TRAVEL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-4400	VET'S SERVICE CONTRACT	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***5,000.00***	***5,000.00***	***5,000.00***	***5,000.00***	***5,000.00***	***5,000.00***
0100-802 VETERAN'S AID TOTAL		**5,000.00**	**5,000.00**	**5,000.00**	**5,000.00**	**5,000.00**	**5,000.00**

FRONTIER COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				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						
2-2804	INSTITUTIONS	0.00	1,000.00	289.38	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***0.00***	***1,000.00***	***289.38***	***1,000.00***	***1,000.00***	***1,000.00***
0100-822 INSTITUTIONS TOTAL		**0.00**	**1,000.00**	**289.38**	**1,000.00**	**1,000.00**	**1,000.00**

FRONTIER COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				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						
1-0401	ADMINISTRATIVE- BUDGET	7,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
1-0407	PART TIME SALARY- MEDICAL & HLTH	600.00	600.00	600.00	600.00	600.00	600.00
1-0901	RETIREMENT - REGULAR	513.05	581.00	580.56	581.00	581.00	581.00
1-0903	PRIOR SERVICE RETIREMENT	790.00	790.00	720.00	720.00	720.00	720.00
1-1000	SOCIAL SECURITY	581.45	658.00	657.95	658.00	658.00	658.00
1-1250	JUVENILE AND WOMEN DETENTION	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***9,484.50***	***10,629.00***	***10,558.51***	***10,559.00***	***10,559.00***	***10,559.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	11,204.00	11,500.00	11,031.35	11,500.00	11,500.00	11,500.00
2-0601	INSURANCE- GENERAL LIABLTY	83,975.00	95,125.00	95,125.00	117,919.00	117,919.00	117,919.00
2-0612	INSURANCE BUYDOWN	12,885.05	15,000.00	12,704.71	40,000.00	40,000.00	40,000.00
2-0800	OFFICIALS BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	Data Processing	0.00	0.00	0.00	3,500.00	3,500.00	3,500.00
2-1101	COMPUTER EXPENSE-DISK STORAGE	991.20	1,000.00	4,764.00	5,112.00	5,112.00	5,112.00
2-1102	IT COMPUTER CONSULTANT	13,493.52	15,600.00	15,503.50	16,000.00	16,000.00	16,000.00
2-1150	PINK POSTCARD	1,702.99	2,000.00	663.05	2,000.00	2,000.00	2,000.00
2-1801	DUES,SUB.REGIST.,ETC.	3,257.84	3,500.00	4,227.64	4,300.00	4,300.00	4,300.00
2-1901	BOARDING OF PRISONERS	360.00	7,000.00	26,460.00	13,250.00	13,250.00	13,250.00
2-2000	PRINTING & PUBLISHING	2,388.24	4,000.00	3,069.55	4,000.00	4,000.00	4,000.00
2-2300	JUROR FEES	1,564.76	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-2400	ATTORNEY- INHERITANCE TAX	0.00	350.00	0.00	350.00	350.00	350.00
2-2401	ATTORNEY-CO OR DIST APPOINTED	43,439.36	60,000.00	60,788.59	70,000.00	70,000.00	70,000.00
2-2540	COUNTY AUDIT	8,000.00	8,500.00	8,000.00	8,500.00	8,500.00	8,500.00
2-4408	AMBULANCE CURTIS/EUSTIS RESCUE SQUD	2,000.00	2,000.00	0.00	4,000.00	4,000.00	4,000.00
2-4411	AREA AGENCY ON AGING	2,103.28	2,100.00	2,189.48	2,258.44	2,258.44	2,258.44
2-4420	MENTAL HEALTH SERV. ACT	10,374.07	10,685.29	10,685.29	10,898.99	10,898.99	10,898.99
2-4421	MENTAL HEALTH	5,114.00	5,240.00	5,240.00	5,365.00	5,365.00	5,365.00
2-4422	ALCOHOLISM SERVICES ACT	0.00	0.00	0.00	0.00	0.00	0.00
2-4425	DOMESTIC ABUSE/SEXUAL ASSAULT	3,089.00	3,089.00	3,089.00	3,089.00	3,089.00	3,089.00
2-4426	BRIDGE OF HOPE	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
2-4427	CASA	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
2-4434	EMERGENCY MANAGEMNT/FAMILY RESOURCE	5,000.00	5,200.00	5,200.00	5,500.00	5,500.00	5,500.00
2-4441	SENIOR CENTERS	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
2-4442	WEST CENTRAL NE DEVELOPMENT DIST	2,730.00	2,730.00	2,730.00	2,730.00	2,730.00	2,730.00
2-4448	PUBLIC TRANSPORTATION	4,951.87	5,000.00	5,213.00	5,300.00	5,300.00	5,300.00
2-8300	PROBATIONS COSTS	3,939.13	4,196.12	4,196.12	3,553.10	3,553.10	3,553.10
2-9900	MISCELLANEOUS/TIRE RECYCLE	21,954.31	50,000.00	27,300.35	51,000.00	51,000.00	51,000.00
	Operating Expenses Totals	***252,517.62***	***324,815.41***	***316,180.63***	***401,125.53***	***401,125.53***	***401,125.53***

FRONTIER COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	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)
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	538.24	0.00	0.00	0.00
3-0209	FUEL	1,114.26	1,500.00	1,111.71	1,500.00	1,500.00	1,500.00
3-0210	GREASE & OIL	232.07	500.00	0.00	500.00	500.00	500.00
	Supplies and Materials Totals	***1,346.33***	***2,000.00***	***1,649.95***	***2,000.00***	***2,000.00***	***2,000.00***
	Equipment Rental						
4-0501	RENT EXTENSION OFFICE	12,000.00	13,000.00	12,000.00	12,000.00	12,000.00	12,000.00
4-0504	FOOD PANTRY	3,903.15	5,000.00	3,600.00	3,600.00	3,600.00	3,600.00
	Equipment Rental Totals	***15,903.15***	***18,000.00***	***15,600.00***	***15,600.00***	***15,600.00***	***15,600.00***
	Capital Outlay						
5-0302	PICKUP	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						
7-1000	TRANSFER - INTERFUNDS	0.00	15,991.32	0.00	2,529.43	2,529.43	2,529.43
	Transfers Out Totals	***0.00***	***15,991.32***	***0.00***	***2,529.43***	***2,529.43***	***2,529.43***
0100-970 MISCELLANEOUS TOTAL		**279,251.60**	**371,435.73**	**343,989.09**	**431,813.96**	**431,813.96**	**431,813.96**

FRONTIER COUNTY ROAD

					Code	Description
				Fund	0200	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)
700 - 749	**Public Works**						
701	ROAD DIST #1	509,261.73	589,760.13	465,842.24	626,493.28	626,493.28	626,493.28
702	ROAD DIST #2	654,055.98	623,440.50	623,440.50	679,605.55	679,605.55	679,605.55
703	ROAD DIST #3	689,662.55	590,098.82	617,053.90	627,710.67	627,710.67	627,710.67
705	MISC ROAD	34,298.64	68,555.00	66,911.75	80,816.80	80,816.80	80,816.80
706	ROAD BUYBACK PROGRAM	1,718.18	1,382,117.81	0.00	1,583,708.97	1,583,708.97	1,583,708.97
	TOTAL EXPENDITURES	1,888,997.08		1,773,248.39			
	TOTAL BUDGET OF EXPENDITURES		3,253,972.26		3,598,335.27	3,598,335.27	3,598,335.27
	NECESSARY CASH RESERVE		350,000.00		350,000.00	350,000.00	350,000.00
	TOTAL REQUIREMENTS		3,603,972.26		3,948,335.27	3,948,335.27	3,948,335.27

FRONTIER COUNTY ROAD

					Code	Description
				Fund	0200	ROAD
				Function	701	ROAD DIST #1
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	REGULAR SALARY	172,270.17	181,000.00	158,199.85	181,000.00	181,000.00	181,000.00
1-0500	SALARY OVERTIME	4,940.79	5,000.00	6,648.74	7,000.00	7,000.00	7,000.00
1-0800	INSURANCE PREMIUMS	48,757.25	50,000.00	50,362.84	62,870.00	62,870.00	62,870.00
1-0901	RETIREMENT	11,873.66	12,555.00	11,127.29	12,689.00	12,689.00	12,689.00
1-1000	SOCIAL SECURITY	12,834.26	13,500.00	11,426.08	14,381.00	14,381.00	14,381.00
	Personal Services Totals	***250,676.13***	***262,055.00***	***237,764.80***	***277,940.00***	***277,940.00***	***277,940.00***
	Operating Expenses						
2-0200	PHONE SERVICES	0.00	2,000.00	2,046.75	2,100.00	2,100.00	2,100.00
2-0204	SIGNS	0.00	0.00	0.00	0.00	0.00	0.00
2-0500	UTILITIES	0.00	3,000.00	3,093.50	3,100.00	3,100.00	3,100.00
2-9100	OPERATING EXPENSE	39,388.66	107,005.13	53,062.26	60,000.00	60,000.00	60,000.00
	Operating Expenses Totals	***39,388.66***	***112,005.13***	***58,202.51***	***65,200.00***	***65,200.00***	***65,200.00***
	Supplies and Materials						
3-0200	MATERIALS	81,356.56	55,000.00	62,139.00	62,000.00	62,000.00	62,000.00
3-0202	GRAVEL	46,327.70	55,000.00	35,764.84	55,000.00	55,000.00	55,000.00
3-0204	SIGNS	127.93	500.00	906.73	1,000.00	1,000.00	1,000.00
3-0206	CULVERTS	140.62	200.00	7,924.40	5,000.00	5,000.00	5,000.00
3-0209	FUEL	78,909.21	85,000.00	59,939.96	85,000.00	85,000.00	85,000.00
	Supplies and Materials Totals	***206,862.02***	***195,700.00***	***166,674.93***	***208,000.00***	***208,000.00***	***208,000.00***
	Equipment Rental						
4-0100	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						
5-0100	LAND	0.00	0.00	3,200.00	3,200.00	3,200.00	3,200.00
5-0263	HEATING AND AIRCONDITIONING	0.00	0.00	0.00	0.00	0.00	0.00
5-0300	MACHINERY & EQUIPMENT	12,334.92	20,000.00	0.00	72,153.28	72,153.28	72,153.28
5-2501	FEMA DISTRICT 1	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***12,334.92***	***20,000.00***	***3,200.00***	***75,353.28***	***75,353.28***	***75,353.28***
0200-701 ROAD DIST #1 TOTAL		**509,261.73**	**589,760.13**	**465,842.24**	**626,493.28**	**626,493.28**	**626,493.28**

FRONTIER COUNTY ROAD

					Code	Description
				Fund	0200	ROAD
				Function	702	ROAD DIST #2
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	REGULAR SALARY	201,189.60	211,250.00	202,518.04	215,000.00	215,000.00	215,000.00
1-0500	SALARY OVERTIME	7,690.42	8,075.00	7,633.02	8,500.00	8,500.00	8,500.00
1-0800	INSURANCE PREMIUMS	46,692.44	48,560.00	41,761.95	60,000.00	60,000.00	60,000.00
1-0901	RETIREMENT	14,099.43	15,000.00	14,185.20	15,100.00	15,100.00	15,100.00
1-1000	SOCIAL SECURITY	15,990.82	16,800.00	16,343.24	17,100.00	17,100.00	17,100.00
	Personal Services Totals	***285,662.71***	***299,685.00***	***282,441.45***	***315,700.00***	***315,700.00***	***315,700.00***
	Operating Expenses						
2-0200	PHONE SERVICES	0.00	3,000.00	2,548.39	2,600.00	2,600.00	2,600.00
2-0500	UTILITIES	0.00	3,000.00	4,521.28	4,500.00	4,500.00	4,500.00
2-9100	OPERATING EXPENSES	19,210.58	30,000.00	18,276.71	20,000.00	20,000.00	20,000.00
	Operating Expenses Totals	***19,210.58***	***36,000.00***	***25,346.38***	***27,100.00***	***27,100.00***	***27,100.00***
	Supplies and Materials						
3-0200	MATERIALS	68,877.78	70,000.00	81,574.30	80,000.00	80,000.00	80,000.00
3-0202	GRAVEL	31,844.85	40,000.00	43,708.46	48,000.00	48,000.00	48,000.00
3-0204	SIGNS	834.82	2,000.00	0.00	3,000.00	3,000.00	3,000.00
3-0206	CULVERTS	0.00	0.00	9,520.00	0.00	0.00	0.00
3-0209	FUEL	63,077.18	70,000.00	65,919.24	66,000.00	66,000.00	66,000.00
	Supplies and Materials Totals	***164,634.63***	***182,000.00***	***200,722.00***	***197,000.00***	***197,000.00***	***197,000.00***
	Equipment Rental						
4-0100	EQUIPMENT RENTAL	13,000.00	13,000.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***13,000.00***	***13,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0100	LAND	0.00	0.00	0.00	0.00	0.00	0.00
5-0263	HEATING AND AIRCONDITIONING	0.00	0.00	0.00	0.00	0.00	0.00
5-0300	MACHINERY & EQUIPMENT	171,548.06	92,755.50	114,930.67	139,805.55	139,805.55	139,805.55
5-2502	FEMA DISTRICT 2	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***171,548.06***	***92,755.50***	***114,930.67***	***139,805.55***	***139,805.55***	***139,805.55***
0200-702 ROAD DIST #2 TOTAL		**654,055.98**	**623,440.50**	**623,440.50**	**679,605.55**	**679,605.55**	**679,605.55**

FRONTIER COUNTY ROAD

					Code	Description
				Fund	0200	ROAD
				Function	703	ROAD DIST #3
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	REGULAR SALARY	171,988.41	180,588.00	235,055.20	244,460.00	244,460.00	244,460.00
1-0500	SALARY OVERTIME	9,441.64	9,914.00	9,231.39	9,600.00	9,600.00	9,600.00
1-0800	INSURANCE PREMIUMS	43,798.88	45,546.82	57,687.76	79,500.00	79,500.00	79,500.00
1-0901	RETIREMENT	12,246.51	12,900.00	16,489.30	17,150.00	17,150.00	17,150.00
1-1000	SOCIAL SECURITY	13,762.94	14,500.00	18,291.76	19,436.00	19,436.00	19,436.00
	Personal Services Totals	***251,238.38***	***263,448.82***	***336,755.41***	***370,146.00***	***370,146.00***	***370,146.00***
	Operating Expenses						
2-0200	PHONE SERVICES	0.00	3,000.00	3,631.96	3,600.00	3,600.00	3,600.00
2-0500	UTILITIES	0.00	3,000.00	4,362.63	4,400.00	4,400.00	4,400.00
2-9100	OPERATING EXPENSES	19,054.77	25,000.00	16,647.20	15,000.00	15,000.00	15,000.00
	Operating Expenses Totals	***19,054.77***	***31,000.00***	***24,641.79***	***23,000.00***	***23,000.00***	***23,000.00***
	Supplies and Materials						
3-0200	MATERIALS	39,980.75	70,000.00	44,123.80	45,000.00	45,000.00	45,000.00
3-0202	GRAVEL	67,918.24	60,000.00	51,899.26	50,000.00	50,000.00	50,000.00
3-0204	SIGNS	3,811.47	5,000.00	3,862.49	5,000.00	5,000.00	5,000.00
3-0206	CULVERTS	16,094.34	7,500.00	0.00	5,000.00	5,000.00	5,000.00
3-0209	FUEL	80,993.54	85,000.00	96,621.15	71,414.67	71,414.67	71,414.67
	Supplies and Materials Totals	***208,798.34***	***227,500.00***	***196,506.70***	***176,414.67***	***176,414.67***	***176,414.67***
	Equipment Rental						
4-0100	EQUIPMENT RENTAL	8,150.00	8,150.00	8,150.00	8,150.00	8,150.00	8,150.00
	Equipment Rental Totals	***8,150.00***	***8,150.00***	***8,150.00***	***8,150.00***	***8,150.00***	***8,150.00***
	Capital Outlay						
5-0100	LAND	0.00	0.00	0.00	0.00	0.00	0.00
5-0263	HEATING AND AIRCONDITIONING	0.00	0.00	0.00	0.00	0.00	0.00
5-0300	MACHINERY & EQUIPMENT	202,421.06	60,000.00	51,000.00	50,000.00	50,000.00	50,000.00
5-2503	FEMA DISTRICT 3	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***202,421.06***	***60,000.00***	***51,000.00***	***50,000.00***	***50,000.00***	***50,000.00***
0200-703 ROAD DIST #3 TOTAL		**689,662.55**	**590,098.82**	**617,053.90**	**627,710.67**	**627,710.67**	**627,710.67**

FRONTIER COUNTY ROAD

					Code	Description
				Fund	0200	ROAD
				Function	705	MISC ROAD
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	REGULAR SALARY	6,600.00	6,600.00	8,600.00	14,700.00	14,700.00	14,700.00
1-0500	MISC ROAD OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	RETIREMENT- COUNTY	445.53	450.00	580.56	992.25	992.25	992.25
1-1000	SOCIAL SECURITY	504.93	505.00	657.96	1,124.55	1,124.55	1,124.55
	Personal Services Totals	***7,550.46***	***7,555.00***	***9,838.52***	***16,816.80***	***16,816.80***	***16,816.80***
	Operating Expenses						
2-9100	OPERATING EXPENSES	16,961.21	35,000.00	37,862.17	38,000.00	38,000.00	38,000.00
	Operating Expenses Totals	***16,961.21***	***35,000.00***	***37,862.17***	***38,000.00***	***38,000.00***	***38,000.00***
	Supplies and Materials						
3-0200	MATERIALS	211.95	1,000.00	5.68	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***211.95***	***1,000.00***	***5.68***	***1,000.00***	***1,000.00***	***1,000.00***
	Capital Outlay						
5-0300	MACHINERY & EQUIPMENT (SURVEYS)	9,575.02	25,000.00	19,205.38	25,000.00	25,000.00	25,000.00
5-1211	BRIDGE CONTRACTS (GAS TAX)	0.00	0.00	0.00	0.00	0.00	0.00
5-2500	CAPITAL OUTLAY EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***9,575.02***	***25,000.00***	***19,205.38***	***25,000.00***	***25,000.00***	***25,000.00***
	Transfers Out						
7-0200	INTER FUND 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***
0200-705 MISC ROAD TOTAL		**34,298.64**	**68,555.00**	**66,911.75**	**80,816.80**	**80,816.80**	**80,816.80**

FRONTIER COUNTY ROAD

					Code	Description
				Fund	0200	ROAD
				Function	706	ROAD BUYBACK 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)
	Operating Expenses						
2-9100	STP ROADS	0.00	898,337.63	0.00	994,970.81	994,970.81	994,970.81
	Operating Expenses Totals	***0.00***	***898,337.63***	***0.00***	***994,970.81***	***994,970.81***	***994,970.81***
	Capital Outlay						
5-0300	HBP BRIDGES	1,718.18	483,780.18	0.00	588,738.16	588,738.16	588,738.16
	Capital Outlay Totals	***1,718.18***	***483,780.18***	***0.00***	***588,738.16***	***588,738.16***	***588,738.16***
0200-706 ROAD BUYBACK PROGRAM TOTAL		**1,718.18**	**1,382,117.81**	**0.00**	**1,583,708.97**	**1,583,708.97**	**1,583,708.97**

FRONTIER COUNTY EMERGENCY BRIDGE

		Code	Description
	Fund	0500	EMERGENCY BRIDGE
	Function	705	BRIDGE/ROAD MAINTENANCE

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						
5-2500	CAPITAL OUTLAY EXPENSE	2,000.00	128,385.45	54,593.50	75,563.15	75,563.15	75,563.15
	Capital Outlay Totals	***2,000.00***	***128,385.45***	***54,593.50***	***75,563.15***	***75,563.15***	***75,563.15***
0500-705 BRIDGE/ROAD MAINTENANCE TOTAL		**2,000.00**	**128,385.45**	**54,593.50**	**75,563.15**	**75,563.15**	**75,563.15**

FRONTIER COUNTY EDA

					Code	Description
				Fund	0600	EDA
				Function	704	EDA/STPE
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						
5-2500	CAPITAL OUTLAY-ROAD/BRIDGE OVERLAY	19,453.00	119,260.13	0.00	129,787.77	129,787.77	129,787.77
	Capital Outlay Totals	***19,453.00***	***119,260.13***	***0.00***	***129,787.77***	***129,787.77***	***129,787.77***
0600-704 EDA/STPE TOTAL		**19,453.00**	**119,260.13**	**0.00**	**129,787.77**	**129,787.77**	**129,787.77**

FRONTIER COUNTY LODGING TAX FUND

					Code	Description
				Fund	0990	LODGING TAX FUND
				Function	879	LODGING TAX 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						
2-0100	POSTAGE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-2002	ADVERTISEMENTS	6,538.32	69,179.37	4,114.01	74,170.01	74,170.01	74,170.01
2-6010	PROMOTIONAL MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***6,538.32***	***69,179.37***	***4,114.01***	***74,170.01***	***74,170.01***	***74,170.01***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0118	STATIONERY & ENVELOPES	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	NEW 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***
0990-879 LODGING TAX FUND TOTAL		**6,538.32**	**69,179.37**	**4,114.01**	**74,170.01**	**74,170.01**	**74,170.01**

FRONTIER COUNTY REG OF DEEDS- MODERN. & PRESERV.

	Code	Description
Fund	1150	REG OF DEEDS- MODERN. & PRESERV.
Function	604	REG OF DEEDS- PRESERV. & MODERN.

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						
2-7000	MICROFILMING	369.00	16,230.11	0.00	18,743.61	18,743.61	18,743.61
	Operating Expenses Totals	*369.00*	*16,230.11*	*0.00*	*18,743.61*	*18,743.61*	*18,743.61*
1150-604 REG OF DEEDS- PRESERV. & MODERN. TOTAL		**369.00**	**16,230.11**	**0.00**	**18,743.61**	**18,743.61**	**18,743.61**

FRONTIER COUNTY VETERAN'S AID

		Code	Description
	Fund	1900	VETERAN'S AID
	Function	802	VETERAN'S AID

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						
1-2000	VETERAN OFFICER CONTRACT	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						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL-MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1800	SUPPLIES, MARKERS	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1801	DUES, SUB, REGISTRATIONS, ETC	0.00	0.00	0.00	0.00	0.00	0.00
2-2850	VETERAN'S AID COSTS	0.00	3,469.19	0.00	6,000.00	6,000.00	6,000.00
	Operating Expenses Totals	***0.00***	***4,469.19***	***0.00***	***7,000.00***	***7,000.00***	***7,000.00***
1900-802 VETERAN'S AID TOTAL		**0.00**	**4,469.19**	**0.00**	**7,000.00**	**7,000.00**	**7,000.00**

FRONTIER COUNTY DRUG LAW ENFORCEMENT

					Code	Description
				Fund	2360	DRUG LAW ENFORCEMENT
				Function	652	COUNTY 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)
	Operating Expenses						
2-9900	MISC OPERATING EXPENSE	0.00	10,007.48	0.00	10,007.48	10,007.48	10,007.48
	Operating Expenses Totals	***0.00***	***10,007.48***	***0.00***	***10,007.48***	***10,007.48***	***10,007.48***
2360-652 COUNTY DRUG LAW ENFORCEMENT TOTAL		**0.00**	**10,007.48**	**0.00**	**10,007.48**	**10,007.48**	**10,007.48**

FRONTIER COUNTY DARE

		Code	Description
	Fund	2420	DARE
	Function	653	COUNTY DARE 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)
	Operating Expenses						
2-9900	MISC OPERATING EXPENSE	828.72	0.00	0.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***828.72***	***0.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
2420-653 COUNTY DARE PROGRAM TOTAL		**828.72**	**0.00**	**0.00**	**1,000.00**	**1,000.00**	**1,000.00**

FRONTIER COUNTY AMERICAN RESCUE PLAN ACT

					Code	Description
				Fund	2580	AMERICAN RESCUE PLAN ACT
				Function	911	AMERICAN RESCUE PLAN ACT

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						
2-9900	AMERICAN RESCUE PLAN ACT	42,800.00	467,464.00	286,256.57	181,207.43	181,207.43	181,207.43
	Operating Expenses Totals	***42,800.00***	***467,464.00***	***286,256.57***	***181,207.43***	***181,207.43***	***181,207.43***
2580-911 AMERICAN RESCUE PLAN ACT TOTAL		**42,800.00**	**467,464.00**	**286,256.57**	**181,207.43**	**181,207.43**	**181,207.43**

FRONTIER COUNTY AMERICAN RESCUE PLAN ACT

					Code	Description
				Fund	2580	AMERICAN RESCUE PLAN ACT
				Function	912	LATCF
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						
2-9900	LATCF	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00
	Operating Expenses Totals	***0.00***	***100,000.00***	***0.00***	***100,000.00***	***100,000.00***	***100,000.00***
2580-912 LATCF TOTAL		**0.00**	**100,000.00**	**0.00**	**100,000.00**	**100,000.00**	**100,000.00**

FRONTIER COUNTY INHERITANCE

		Code	Description
	Fund	2700	INHERITANCE
	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						
2-2500	OPERATING EXPENSE	0.00	1,015,943.04	7,985.28	640,796.71	640,796.71	640,796.71
	Operating Expenses Totals	***0.00***	***1,015,943.04***	***7,985.28***	***640,796.71***	***640,796.71***	***640,796.71***
	Transfers Out						
7-0200	INTER FUND TRANSFERS	115,000.00	0.00	0.00	700,000.00	700,000.00	700,000.00
	Transfers Out Totals	***115,000.00***	***0.00***	***0.00***	***700,000.00***	***700,000.00***	***700,000.00***
2700-982 INHERITANCE TAX TOTAL		**115,000.00**	**1,015,943.04**	**7,985.28**	**1,340,796.71**	**1,340,796.71**	**1,340,796.71**

FRONTIER COUNTY EMERGENCY PHONE-911

					Code	Description
				Fund	2910	EMERGENCY PHONE-911
				Function	653	911
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						
1-0305	SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	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 SERVICES- 911	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-1801	DUES, SUB. REGIST., ETC - 911	0.00	0.00	0.00	0.00	0.00	0.00
2-1816	EMERGENCY PHONE - 911 FUND	0.00	0.00	0.00	0.00	0.00	0.00
2-2544	MAINTENANCE AGREEMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***0.00***	***6,000.00***	***0.00***	***6,000.00***	***6,000.00***	***6,000.00***
	Supplies and Materials						
3-0212	EQUIPMENT REPAIRS- 911	0.00	74,089.73	0.00	83,011.42	83,011.42	83,011.42
	Supplies and Materials Totals	***0.00***	***74,089.73***	***0.00***	***83,011.42***	***83,011.42***	***83,011.42***
	Capital Outlay						
5-1217	EMERGENCY PHONE 911 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***
2910-653 911 TOTAL		**0.00**	**80,089.73**	**0.00**	**89,011.42**	**89,011.42**	**89,011.42**

FRONTIER COUNTY 911 ENHANCED WIRELESS SERVICE

					Code	Description
				Fund	2913	911 ENHANCED WIRELESS SERVICE
				Function	653	WIRELESS 911
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						
1-0305	SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	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	PHONE SERVICES	22,339.61	32,278.10	29,082.09	41,372.04	41,372.04	41,372.04
2-1801	DUES, REG, TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2-2544	MAINTENANCE AGREEMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***22,339.61***	***32,278.10***	***29,082.09***	***41,372.04***	***41,372.04***	***41,372.04***
	Supplies and Materials						
3-0212	EQUIPMENT REPAIR	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
	Supplies and Materials Totals	***0.00***	***2,000.00***	***0.00***	***2,000.00***	***2,000.00***	***2,000.00***
	Capital Outlay						
5-0556	LEGACY FUNDS	0.00	127,586.97	13,971.08	113,615.89	113,615.89	113,615.89
5-1214	EMERGENCY PHONE 911 EQUIP 2015-16	1,496.70	0.00	0.00	0.00	0.00	0.00
5-1215	EMERGENCY PHONE 911 EQUIP 2014-15	33,840.51	0.00	0.00	0.00	0.00	0.00
5-1216	EMERGENCY PHONE 911 EQUIP 2013-14	1,224.29	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***36,561.50***	***127,586.97***	***13,971.08***	***113,615.89***	***113,615.89***	***113,615.89***
2913-653 WIRELESS 911 TOTAL		**58,901.11**	**161,865.07**	**43,053.17**	**156,987.93**	**156,987.93**	**156,987.93**

FRONTIER COUNTY COURTHOUSE BOND FUND

		Code	Description
	Fund	3000	COURTHOUSE BOND FUND
	Function	900	COURTHOUSE BOND 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)
	Debt Service						
6-0100	PRINCIPAL RETIREMENT	45,000.00	45,200.00	45,000.00	45,000.00	45,000.00	45,000.00
6-0200	INTEREST PAYMENTS	18,715.67	21,275.00	21,275.00	20,555.00	20,555.00	20,555.00
	Debt Service Totals	***63,715.67***	***66,475.00***	***66,275.00***	***65,555.00***	***65,555.00***	***65,555.00***
	Transfers Out						
7-0200	INTER FUND TRANSFERS	0.00	21,067.80	0.00	0.00	0.00	65,000.00
	Transfers Out Totals	***0.00***	***21,067.80***	***0.00***	***0.00***	***0.00***	***65,000.00***
3000-900 COURTHOUSE BOND FUND TOTAL		**63,715.67**	**87,542.80**	**66,275.00**	**65,555.00**	**65,555.00**	**130,555.00**

FRONTIER COUNTY COURTHOUSE BUILDING

					Code	Description
				Fund	4001	COURTHOUSE BUILDING
				Function	980	CAPITAL AQUISITIONS
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						
5-0200	BUILDING	22,153.01	1,858,564.29	41,567.76	2,528,044.81	2,528,044.81	2,528,044.81
	Capital Outlay Totals	*22,153.01*	*1,858,564.29*	*41,567.76*	*2,528,044.81*	*2,528,044.81*	*2,528,044.81*
4001-980 CAPITAL AQUISITIONS TOTAL		**22,153.01**	**1,858,564.29**	**41,567.76**	**2,528,044.81**	**2,528,044.81**	**2,528,044.81**

FRONTIER COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	GENERAL
				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**	**734,067.03**	**774,715.26**	**774,715.26**	**639,285.00**	**639,285.00**	**639,285.00**
	Taxes						
300-00	REAL & PERSONAL TAXES	1,430,091.31	1,667,687.07	1,447,656.57	1,893,309.82	1,893,309.82	1,893,309.82
304-00	MOTOR VEHICLE TAXES	138,229.32	138,000.00	141,589.02	140,000.00	140,000.00	140,000.00
	Taxes Totals	***1,568,320.63***	***1,805,687.07***	***1,589,245.59***	***2,033,309.82***	***2,033,309.82***	***2,033,309.82***
	Licenses and Permits						
321-01	TRAILER COURT LICENSES	5.00	5.00	5.00	5.00	5.00	5.00
325-05	ZONING	1,050.00	1,000.00	400.00	500.00	500.00	500.00
	Licenses and Permits Totals	***1,055.00***	***1,005.00***	***405.00***	***505.00***	***505.00***	***505.00***
	Intergovernmental Federal						
330-30	CRIME COMMISSION GRANT	0.00	0.00	0.00	13,068.75	13,068.75	13,068.75
331-02	TITLE IVD-CHILD SUPPORT ENF/ATTORNY	1,999.22	2,000.00	4,212.65	4,000.00	4,000.00	4,000.00
	Intergovernmental Federal Totals	***1,999.22***	***2,000.00***	***4,212.65***	***17,068.75***	***17,068.75***	***17,068.75***
	Intergovernmental State						
340-01	EM MGMT TO CO GENERAL	2,725.00	1,300.00	1,090.00	1,100.00	1,100.00	1,100.00
340-02	GRANT FOR TIRE CLEANUP & MAYWOOD	11,875.83	0.00	0.00	0.00	0.00	0.00
344-01	HOMESTEAD	14,203.84	0.00	15,522.70	0.00	0.00	0.00
344-05	TAX CREDIT	136,721.79	0.00	156,662.22	0.00	0.00	0.00
345-02	INSURANCE	8,479.28	8,000.00	8,898.71	8,500.00	8,500.00	8,500.00
345-03	AIRLINE TAX	2,121.53	2,000.00	2,208.04	2,100.00	2,100.00	2,100.00
346-01	PRO-RATE COUNTY GENERAL	3,434.57	3,000.00	3,390.22	3,200.00	3,200.00	3,200.00
346-02	CARLINE	44.25	50.00	45.20	50.00	50.00	50.00
	Intergovernmental State Totals	***179,606.09***	***14,350.00***	***187,817.09***	***14,950.00***	***14,950.00***	***14,950.00***
	Other Intergovernmental						
353-01	1957 IN LIEU	35.20	35.00	35.20	35.00	35.00	35.00
353-02	5% GROSS IN LIEU	4,525.80	4,500.00	4,306.45	4,300.00	4,300.00	4,300.00
353-03	CURTIS HOUSING AUTHORITY	1,321.50	1,000.00	980.08	1,000.00	1,000.00	1,000.00
	Other Intergovernmental Totals	***5,882.50***	***5,535.00***	***5,321.73***	***5,335.00***	***5,335.00***	***5,335.00***
	County Treasurer						
360-01	DRIVERS LICENSE	746.25	700.00	671.75	600.00	600.00	600.00
360-02	MOTOR VEHICLE REGISTRATION FEES	18,041.97	17,000.00	16,839.11	16,800.00	16,800.00	16,800.00
360-04	TAX SALE REDEMPTION FEES	396.00	375.00	220.00	200.00	200.00	200.00
360-05	DISTRESS WARRANT FEES	30.00	20.00	30.00	25.00	25.00	25.00
360-06	TAX SALE FEES	520.00	300.00	365.00	350.00	350.00	350.00
360-07	ADVERTISING	315.00	300.00	390.00	350.00	350.00	350.00
361-01	HOMESTEAD	1,236.29	0.00	1,378.71	0.00	0.00	0.00
361-02	TAX CREDIT COMMISSION	10,227.42	0.00	11,976.02	0.00	0.00	0.00
361-03	SALES TAX COMMISSIONS	3,820.16	3,500.00	4,455.17	4,000.00	4,000.00	4,000.00
361-08	MOTOR VEH FEE COMM	4,369.45	4,000.00	4,456.57	4,000.00	4,000.00	4,000.00

FRONTIER COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	GENERAL
				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)
363-01	COMMISSION	97,569.95	95,000.00	101,568.80	100,000.00	100,000.00	100,000.00
	County Treasurer Totals	***137,272.49***	***121,195.00***	***142,351.13***	***126,325.00***	***126,325.00***	***126,325.00***
	County Clerk						
371-01	COUNTY SHARE FILING FEES	15,570.00	15,500.00	15,279.10	15,200.00	15,200.00	15,200.00
371-02	COUNTY SHARE DOC FEES	11,515.35	12,000.00	15,902.90	14,000.00	14,000.00	14,000.00
371-03	MISC CLERK FEES HUNT & FISH	59.00	60.00	41.50	40.00	40.00	40.00
371-05	MARRIAGE LICENSE FEE	362.00	400.00	462.00	400.00	400.00	400.00
	County Clerk Totals	***27,506.35***	***27,960.00***	***31,685.50***	***29,640.00***	***29,640.00***	***29,640.00***
	Clerk of the District Court						
380-01	FEES	2,037.50	2,000.00	877.06	1,000.00	1,000.00	1,000.00
380-10	COMPLETE RECORD OF FEES	465.00	500.00	465.00	450.00	450.00	450.00
381-01	BAIL BOND COSTS-10%	2,750.00	1,000.00	2,188.25	2,500.00	2,500.00	2,500.00
	Clerk of the District Court Totals	***5,252.50***	***3,500.00***	***3,530.31***	***3,950.00***	***3,950.00***	***3,950.00***
	County Court						
391-01	LAB COST REFUND	254.00	250.00	173.00	200.00	200.00	200.00
	County Court Totals	***254.00***	***250.00***	***173.00***	***200.00***	***200.00***	***200.00***
	Election Commissioner						
393-02	ELECTION FEES	7,471.33	500.00	1,227.83	7,000.00	7,000.00	7,000.00
	Election Commissioner Totals	***7,471.33***	***500.00***	***1,227.83***	***7,000.00***	***7,000.00***	***7,000.00***
	County Sheriff						
395-02	CO SHERIFF-MILEAGE & COST REFUND	10,953.34	10,000.00	6,427.82	6,500.00	6,500.00	6,500.00
395-05	JAIL FEES	935.00	1,000.00	0.00	0.00	0.00	0.00
395-08	CO GEN CURTIS LAW ENFORCEMENT	83,170.02	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
395-09	CO GEN EUSTIS LAW ENFORCEMENT	38,712.00	40,000.00	40,965.60	40,965.60	40,965.60	40,965.60
395-10	CO GEN MAYWOOD LAW ENFORCEMENT	28,974.01	27,000.00	25,919.19	26,000.00	26,000.00	26,000.00
395-11	CO GEN UNSTA CAMPUS LAW ENFORCEMENT	3,600.00	2,400.00	0.00	2,400.00	2,400.00	2,400.00
395-15	MISC REVENUE	0.00	7,000.00	0.00	0.00	0.00	0.00
	County Sheriff Totals	***166,344.37***	***177,400.00***	***163,312.61***	***165,865.60***	***165,865.60***	***165,865.60***
	County Attorney						
396-01	COUNTY ATTY FEES-CHECK COLLECTION	20.00	20.00	60.00	50.00	50.00	50.00
	County Attorney Totals	***20.00***	***20.00***	***60.00***	***50.00***	***50.00***	***50.00***
	Other Fees and Miscellaneous						
409-01	SALE OF MAPS	90.00	50.00	0.00	10.00	10.00	10.00
420-30	COST REIMBURSEMENT	5,296.00	0.00	0.00	0.00	0.00	0.00
450-05	ASSESSORS WEBSITE FEE	2,670.00	0.00	0.00	0.00	0.00	0.00
450-07	ASSESSORS MISC REVENUE	25.00	0.00	55.00	0.00	0.00	0.00
510-01	INTEREST ON CHECKING ACCT	116,813.56	50,000.00	179,094.09	125,000.00	125,000.00	125,000.00
510-04	INTEREST COUNTY IMPREST ACCT	165.31	100.00	375.16	200.00	200.00	200.00
510-08	INTEREST ON ARPA ACCOUNT	17,026.05	8,000.00	26,539.69	10,000.00	10,000.00	10,000.00

FRONTIER COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	GENERAL
				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)
531-03	NIRMA DIVIDEND-REFUND	4,084.00	4,000.00	7,926.00	6,000.00	6,000.00	6,000.00
532-03	REFUNDS/MISC	30,986.47	6,167.30	20,181.22	10,000.00	10,000.00	10,000.00
532-04	CANCELATION-OUTSTANDING CHECK	0.00	0.00	84.72	0.00	0.00	0.00
532-08	JOINT PUBLIC HEARING REIMBURSEMENT	1,702.99	1,500.00	663.05	1,500.00	1,500.00	1,500.00
534-04	MISC REVENUE-GENERAL	0.00	0.00	103.02	300.00	300.00	300.00
540-01	DIVERSION PROGRAM	130.00	150.00	455.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***178,989.38***	***69,967.30***	***235,476.95***	***153,010.00***	***153,010.00***	***153,010.00***
	Transfers						
590-02	INTER FUND TRANSFERS	9,000.00	0.00	-15,991.32	0.00	0.00	0.00
	Transfers Totals	***9,000.00***	***0.00***	***-15,991.32***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**1,592,949.58**	**1,336,397.56**	**1,675,886.76**	**1,303,184.35**	**1,303,184.35**	**1,303,184.35**
	TOTAL PROPERTY TAXES	**1,430,091.31**	**1,667,687.07**	**1,447,656.57**	**1,893,309.82**	**1,893,309.82**	**1,893,309.82**
	TOTAL REVENUE AVAILABLE	**3,023,040.89**	**3,004,084.63**	**3,123,543.33**	**3,196,494.17**	**3,196,494.17**	**3,196,494.17**
	Less: EXPENDITURES	**2,248,325.63**	**2,654,084.63**	**2,484,258.33**			
	BALANCE FORWARD/CASH RESERVE	**774,715.26**	**350,000.00**	**639,285.00**			

FRONTIER COUNTY ROAD REVENUE

					Code	Description
				Fund	0200	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 BALANCE ROAD**	**1,530,063.13**	**1,733,339.81**	**1,733,339.81**	**1,895,551.06**	**1,895,551.06**	**1,895,551.06**
	Taxes						
300-00	REAL & PERSONAL TAXES	513,712.75	514,989.50	450,404.55	622,662.05	622,662.05	622,662.05
	Taxes Totals	***513,712.75***	***514,989.50***	***450,404.55***	***622,662.05***	***622,662.05***	***622,662.05***
	Intergovernmental Federal						
338-01	BUREAU OF LAND MANAGEMENT-DAM IN LU	44,035.00	44,000.00	46,833.00	46,000.00	46,000.00	46,000.00
	Intergovernmental Federal Totals	***44,035.00***	***44,000.00***	***46,833.00***	***46,000.00***	***46,000.00***	***46,000.00***
	Intergovernmental State						
344-01	HOMESTEAD	3,763.29	0.00	3,507.47	0.00	0.00	0.00
344-05	TAX CREDIT	47,946.59	0.00	47,100.38	0.00	0.00	0.00
346-01	PRO-RATE ROAD/BRIDGE	1,320.07	1,300.00	1,153.90	1,150.00	1,150.00	1,150.00
346-02	CARLINE	16.35	20.00	14.44	20.00	20.00	20.00
346-03	HIWAY ALLOCATION-MV FEE	68,055.18	68,000.00	75,383.63	75,000.00	75,000.00	75,000.00
347-01	HIGHWAY ALLOCATION	977,482.55	1,049,160.00	1,052,282.90	1,095,711.00	1,095,711.00	1,095,711.00
347-02	HIGHWAY INCENTIVE PAYMENT	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
347-50	HIGHWAY STREET BUYBACK PROGRAM STP	104,982.62	103,499.17	103,499.17	96,633.18	96,633.18	96,633.18
347-60	HIGHWAY BRIDGE BUY BACK PROGRAM HBP	232,234.32	77,713.78	77,713.78	104,957.98	104,957.98	104,957.98
	Intergovernmental State Totals	***1,444,800.97***	***1,308,692.95***	***1,369,655.67***	***1,382,472.16***	***1,382,472.16***	***1,382,472.16***
	Other Intergovernmental						
353-02	5% GROSS IN LIEU	1,630.26	1,600.00	664.94	700.00	700.00	700.00
353-03	CURTIS HOUSING AUTHORITY	459.46	400.00	326.48	300.00	300.00	300.00
	Other Intergovernmental Totals	***2,089.72***	***2,000.00***	***991.42***	***1,000.00***	***1,000.00***	***1,000.00***
	County Treasurer						
361-01	HOMESTEAD	-37.61	0.00	-35.07	0.00	0.00	0.00
361-03	SALES TAX COMMISSIONS	966.15	950.00	654.25	650.00	650.00	650.00
	County Treasurer Totals	***928.54***	***950.00***	***619.18***	***650.00***	***650.00***	***650.00***
	Other Fees and Miscellaneous						
531-02	INSURANCE SETTLEMENTS	588.55	0.00	0.00	0.00	0.00	0.00
532-03	REFUNDS-MISCELLANEOUS	792.16	0.00	529.00	0.00	0.00	0.00
534-04	MISC REVENUE-ROAD	35,326.07	0.00	66,426.82	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***36,706.78***	***0.00***	***66,955.82***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	INTER FUND TRANSFERS	50,000.00	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	***50,000.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**3,108,624.14**	**3,088,982.76**	**3,218,394.90**	**3,325,673.22**	**3,325,673.22**	**3,325,673.22**
	TOTAL PROPERTY TAXES	**513,712.75**	**514,989.50**	**450,404.55**	**622,662.05**	**622,662.05**	**622,662.05**
	TOTAL REVENUE AVAILABLE	**3,622,336.89**	**3,603,972.26**	**3,668,799.45**	**3,948,335.27**	**3,948,335.27**	**3,948,335.27**
	Less: EXPENDITURES	**1,888,997.08**	**3,253,972.26**	**1,773,248.39**			
	BALANCE FORWARD/CASH RESERVE	**1,733,339.81**	**350,000.00**	**1,895,551.06**			

FRONTIER COUNTY EMERGENCY BRIDGE REVENUE

					Code	Description
				Fund	0500	EMERGENCY BRIDGE
				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**	**130,385.45**	**128,385.45**	**128,385.45**	**75,563.15**	**75,563.15**	**75,563.15**
	Other Fees and Miscellaneous						
531-03	MISC REVENUE	0.00	0.00	1,771.20	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***1,771.20***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**130,385.45**	**128,385.45**	**130,156.65**	**75,563.15**	**75,563.15**	**75,563.15**
	Less: EXPENDITURES	**2,000.00**	**128,385.45**	**54,593.50**			
	BALANCE FORWARD/CASH RESERVE	**128,385.45**	**0.00**	**75,563.15**			

FRONTIER COUNTY EDA REVENUE

					Code	Description
				Fund	0600	EDA
				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**	**95,434.19**	**119,080.13**	**119,080.13**	**129,667.77**	**129,667.77**	**129,667.77**
	Taxes						
300-00	REAL & PERSONAL TAXES	39,040.25	0.00	10,451.18	0.00	0.00	0.00
	Taxes Totals	***39,040.25***	***0.00***	***10,451.18***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
344-01	HOMESTEAD COLLECTION	373.42	0.00	61.90	0.00	0.00	0.00
344-05	TAX CREDIT	3,441.35	0.00	0.00	0.00	0.00	0.00
346-01	PRO-RATE STPE/EDA	99.14	50.00	52.37	50.00	50.00	50.00
	Intergovernmental State Totals	***3,913.91***	***50.00***	***114.27***	***50.00***	***50.00***	***50.00***
	Other Intergovernmental						
353-02	5% IN LIEU	113.92	100.00	0.00	50.00	50.00	50.00
353-03	CURTIS HOUSING AUTHORITY IN LIEU	34.59	30.00	22.81	20.00	20.00	20.00
	Other Intergovernmental Totals	***148.51***	***130.00***	***22.81***	***70.00***	***70.00***	***70.00***
	County Treasurer						
361-01	COMMISSION	-3.73	0.00	-0.62	0.00	0.00	0.00
	County Treasurer Totals	***-3.73***	***0.00***	***-0.62***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**99,492.88**	**119,260.13**	**119,216.59**	**129,787.77**	**129,787.77**	**129,787.77**
	TOTAL PROPERTY TAXES	**39,040.25**	**0.00**	**10,451.18**	**0.00**	**0.00**	**0.00**
	TOTAL REVENUE AVAILABLE	**138,533.13**	**119,260.13**	**129,667.77**	**129,787.77**	**129,787.77**	**129,787.77**
	Less: EXPENDITURES	**19,453.00**	**119,260.13**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**119,080.13**	**0.00**	**129,667.77**			

FRONTIER COUNTY LODGING TAX FUND REVENUE

					Code	Description
				Fund	0990	LODGING TAX 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**	**57,690.61**	**60,179.37**	**60,179.37**	**65,170.01**	**65,170.01**	**65,170.01**
	Taxes						
315-03	LODGING TAX	9,027.08	9,000.00	9,104.65	9,000.00	9,000.00	9,000.00
	Taxes Totals	***9,027.08***	***9,000.00***	***9,104.65***	***9,000.00***	***9,000.00***	***9,000.00***
	TOTAL REVENUE AVAILABLE	**66,717.69**	**69,179.37**	**69,284.02**	**74,170.01**	**74,170.01**	**74,170.01**
	Less: EXPENDITURES	**6,538.32**	**69,179.37**	**4,114.01**			
	BALANCE FORWARD/CASH RESERVE	**60,179.37**	**0.00**	**65,170.01**			

FRONTIER COUNTY REG OF DEEDS- MODERN. & PRESERV. REVENUE

					Code	Description
				Fund	1150	REG OF DEEDS-MODERN. & PRESERV.
				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**	**11,563.11**	**13,730.11**	**13,730.11**	**16,243.61**	**16,243.61**	**16,243.61**
	Register of Deeds						
394-01	REG OF DEEDS PRESERVATION & MODERN	2,536.00	2,500.00	2,513.50	2,500.00	2,500.00	2,500.00
	Register of Deeds Totals	***2,536.00***	***2,500.00***	***2,513.50***	***2,500.00***	***2,500.00***	***2,500.00***
	TOTAL REVENUE AVAILABLE	**14,099.11**	**16,230.11**	**16,243.61**	**18,743.61**	**18,743.61**	**18,743.61**
	Less: EXPENDITURES	**369.00**	**16,230.11**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**13,730.11**	**0.00**	**16,243.61**			

FRONTIER COUNTY VETERAN'S AID REVENUE

					Code	Description
				Fund	1900	VETERAN'S AID
				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**	**4,467.73**	**4,469.19**	**4,469.19**	**4,470.57**	**4,470.57**	**4,470.57**
	Taxes						
300-00	REAL & PERSONAL TAXES	0.29	0.00	1.14	0.00	0.00	0.00
	Taxes Totals	***0.29***	***0.00***	***1.14***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
346-02	CARLINE	1.17	0.00	0.24	0.00	0.00	0.00
	Intergovernmental State Totals	***1.17***	***0.00***	***0.24***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	INTER FUND TRANSFERS	0.00	0.00	0.00	2,529.43	2,529.43	2,529.43
	Transfers Totals	***0.00***	***0.00***	***0.00***	***2,529.43***	***2,529.43***	***2,529.43***
	TOTAL: BALANCE, REVENUE & TRANSFER	**4,468.90**	**4,469.19**	**4,469.43**	**7,000.00**	**7,000.00**	**7,000.00**
	TOTAL PROPERTY TAXES	**0.29**	**0.00**	**1.14**	**0.00**	**0.00**	**0.00**
	TOTAL REVENUE AVAILABLE	**4,469.19**	**4,469.19**	**4,470.57**	**7,000.00**	**7,000.00**	**7,000.00**
	Less: EXPENDITURES	**0.00**	**4,469.19**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**4,469.19**	**0.00**	**4,470.57**			

FRONTIER COUNTY DRUG LAW ENFORCEMENT REVENUE

					Code	Description
				Fund	2360	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 BALANCE DRUGS**	**7.48**	**7.48**	**7.48**	**7.48**	**7.48**	**7.48**
	Other Fees and Miscellaneous						
475-04	DRUG LAW ENFORCEMENT REVENUE ATTORN	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
475-05	DRUG LAW ENFORCEMENT REV SHERIFF	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Other Fees and Miscellaneous Totals	***0.00***	***10,000.00***	***0.00***	***10,000.00***	***10,000.00***	***10,000.00***
	TOTAL REVENUE AVAILABLE	**7.48**	**10,007.48**	**7.48**	**10,007.48**	**10,007.48**	**10,007.48**
	Less: EXPENDITURES	**0.00**	**10,007.48**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**7.48**	**0.00**	**7.48**			

FRONTIER COUNTY DARE REVENUE

					Code	Description
				Fund	2420	DARE
				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 DARE**	**828.72**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Other Fees and Miscellaneous						
530-01	DONATION & CONTRIBUTION	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
	TOTAL REVENUE AVAILABLE	**828.72**	**0.00**	**0.00**	**1,000.00**	**1,000.00**	**1,000.00**
	Less: EXPENDITURES	**828.72**	**0.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

FRONTIER COUNTY AMERICAN RESCUE PLAN ACT REVENUE

					Code	Description
				Fund	2580	AMERICAN RESCUE PLAN ACT
				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**	**510,264.00**	**517,464.00**	**517,464.00**	**281,207.43**	**281,207.43**	**281,207.43**
	Intergovernmental Federal						
339-01	FEDERAL GRANTS-OTHER	50,000.00	50,000.00	50,000.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***50,000.00***	***50,000.00***	***50,000.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**560,264.00**	**567,464.00**	**567,464.00**	**281,207.43**	**281,207.43**	**281,207.43**
	Less: EXPENDITURES	**42,800.00**	**567,464.00**	**286,256.57**			
	BALANCE FORWARD/CASH RESERVE	**517,464.00**	**0.00**	**281,207.43**			

FRONTIER COUNTY INHERITANCE REVENUE

					Code	Description	
					Fund	2700	INHERITANCE
					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 INHERITANCE TAX**	**1,068,268.68**	**1,115,943.04**	**1,115,943.04**	**1,440,796.71**	**1,440,796.71**	**1,440,796.71**
	Taxes						
310-01	INHERITANCE TAX	162,674.36	0.00	332,838.95	0.00	0.00	0.00
	Taxes Totals	***162,674.36***	***0.00***	***332,838.95***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	INTER FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	65,000.00
	Transfers Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***65,000.00***
	TOTAL REVENUE AVAILABLE	**1,230,943.04**	**1,115,943.04**	**1,448,781.99**	**1,440,796.71**	**1,440,796.71**	**1,505,796.71**
	Less: EXPENDITURES	**115,000.00**	**1,015,943.04**	**7,985.28**			
	BALANCE FORWARD/CASH RESERVE	**1,115,943.04**	**100,000.00**	**1,440,796.71**			

FRONTIER COUNTY EMERGENCY PHONE-911 REVENUE

					Code	Description
				Fund	2910	EMERGENCY PHONE-911
				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**	**65,156.44**	**72,089.73**	**72,089.73**	**81,011.42**	**81,011.42**	**81,011.42**
	County Sheriff						
395-09	911 SURCHARGE	8,008.55	8,000.00	8,921.69	8,000.00	8,000.00	8,000.00
	County Sheriff Totals	***8,008.55***	***8,000.00***	***8,921.69***	***8,000.00***	***8,000.00***	***8,000.00***
	Transfers						
590-02	INTER FUND TRANSFERS	-1,075.26	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	***-1,075.26***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**72,089.73**	**80,089.73**	**81,011.42**	**89,011.42**	**89,011.42**	**89,011.42**
	Less: EXPENDITURES	**0.00**	**80,089.73**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**72,089.73**	**0.00**	**81,011.42**			

FRONTIER COUNTY 911 ENHANCED WIRELESS SERVICE REVENUE

					Code	Description
				Fund	2913	911 ENHANCED WIRELESS SERVICE
				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	**BALANCE 2010-11**	**154,730.07**	**130,407.18**	**130,407.18**	**118,811.92**	**118,811.92**	**118,811.92**
	Intergovernmental State						
349-60	911 WIRELESS SERVICE FUND	42,502.96	31,457.89	31,457.91	38,176.01	38,176.01	38,176.01
	Intergovernmental State Totals	***42,502.96***	***31,457.89***	***31,457.91***	***38,176.01***	***38,176.01***	***38,176.01***
	Transfers						
590-02	FUND TRANSFER E911 WIRELESS	-7,924.74	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	***-7,924.74***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**189,308.29**	**161,865.07**	**161,865.09**	**156,987.93**	**156,987.93**	**156,987.93**
	Less: EXPENDITURES	**58,901.11**	**161,865.07**	**43,053.17**			
	BALANCE FORWARD/CASH RESERVE	**130,407.18**	**0.00**	**118,811.92**			

FRONTIER COUNTY COURTHOUSE BOND FUND REVENUE

					Code	Description
				Fund	3000	COURTHOUSE BOND 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**	**0.00**	**69,723.99**	**69,723.99**	**58,841.86**	**58,841.86**	**58,841.86**
	Taxes						
300-00	REAL & PERSONAL TAXES	41,140.67	82,613.81	67,546.56	71,332.14	71,332.14	71,332.14
	Taxes Totals	***41,140.67***	***82,613.81***	***67,546.56***	***71,332.14***	***71,332.14***	***71,332.14***
	Intergovernmental State						
344-01	HOMESTEAD	485.90	0.00	761.50	0.00	0.00	0.00
344-05	TAX CREDIT	5,472.60	0.00	7,760.70	0.00	0.00	0.00
346-01	PRO-RATE	71.07	50.00	148.16	150.00	150.00	150.00
346-02	CARLINE	1.44	0.00	1.77	1.00	1.00	1.00
	Intergovernmental State Totals	***6,031.01***	***50.00***	***8,672.13***	***151.00***	***151.00***	***151.00***
	Other Intergovernmental						
353-01	1957 IN LIEU	0.00	5.00	0.00	5.00	5.00	5.00
353-02	5% GROSS IN LIEU	181.15	150.00	213.33	200.00	200.00	200.00
353-03	CURTIS HOUSING AUTHORITY	23.88	0.00	36.28	25.00	25.00	25.00
	Other Intergovernmental Totals	***205.03***	***155.00***	***249.61***	***230.00***	***230.00***	***230.00***
	County Treasurer						
361-01	HOMESTEAD	-4.85	0.00	-7.63	0.00	0.00	0.00
	County Treasurer Totals	***-4.85***	***0.00***	***-7.63***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
510-01	Courthouse Bond Interest	21,067.80	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***21,067.80***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	INTER FUND TRANSFERS	65,000.00	0.00	-21,067.80	0.00	0.00	0.00
	Transfers Totals	***65,000.00***	***0.00***	***-21,067.80***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**92,298.99**	**69,928.99**	**57,570.30**	**59,222.86**	**59,222.86**	**59,222.86**
	TOTAL PROPERTY TAXES	**41,140.67**	**82,613.81**	**67,546.56**	**71,332.14**	**71,332.14**	**71,332.14**
	TOTAL REVENUE AVAILABLE	**133,439.66**	**152,542.80**	**125,116.86**	**130,555.00**	**130,555.00**	**130,555.00**
	Less: EXPENDITURES	**63,715.67**	**87,542.80**	**66,275.00**			
	BALANCE FORWARD/CASH RESERVE	**69,723.99**	**65,000.00**	**58,841.86**			

FRONTIER COUNTY COURTHOUSE BUILDING REVENUE

					Code	Description
				Fund	4001	COURTHOUSE BUILDING
				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 COUNTY BLDG**	**1,784,883.41**	**1,773,445.17**	**1,773,445.17**	**1,818,044.81**	**1,818,044.81**	**1,818,044.81**
	Taxes						
300-00	REAL & PERSONAL TAXES	10,566.81	0.00	144.72	0.00	0.00	0.00
	Taxes Totals	***10,566.81***	***0.00***	***144.72***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
344-01	HOMESTEAD	54.18	0.00	-8.76	0.00	0.00	0.00
346-01	PRO RATE	43.56	40.00	0.00	0.00	0.00	0.00
346-02	CARLINE	0.22	0.00	0.38	0.00	0.00	0.00
	Intergovernmental State Totals	***97.96***	***40.00***	***-8.38***	***0.00***	***0.00***	***0.00***
	Other Intergovernmental						
353-02	5% GROSS IN LIEU	0.00	5.00	0.00	0.00	0.00	0.00
353-03	CURTIS HOUSING AUTHORITY	15.66	15.00	0.00	0.00	0.00	0.00
	Other Intergovernmental Totals	***15.66***	***20.00***	***0.00***	***0.00***	***0.00***	***0.00***
	County Treasurer						
361-01	HOMESTEAD	-0.54	0.00	0.09	0.00	0.00	0.00
	County Treasurer Totals	***-0.54***	***0.00***	***0.09***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
510-01	INTEREST TO CO BUILDING	34.88	48,000.00	48,971.85	10,000.00	10,000.00	10,000.00
	Other Fees and Miscellaneous Totals	***34.88***	***48,000.00***	***48,971.85***	***10,000.00***	***10,000.00***	***10,000.00***
	Transfers						
590-02	INTER FUND TRANSFERS	0.00	37,059.12	37,059.12	700,000.00	700,000.00	700,000.00
	Transfers Totals	***0.00***	***37,059.12***	***37,059.12***	***700,000.00***	***700,000.00***	***700,000.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**1,785,031.37**	**1,858,564.29**	**1,859,467.85**	**2,528,044.81**	**2,528,044.81**	**2,528,044.81**
	TOTAL PROPERTY TAXES	**10,566.81**	**0.00**	**144.72**	**0.00**	**0.00**	**0.00**
	TOTAL REVENUE AVAILABLE	**1,795,598.18**	**1,858,564.29**	**1,859,612.57**	**2,528,044.81**	**2,528,044.81**	**2,528,044.81**
	Less: EXPENDITURES	**22,153.01**	**1,858,564.29**	**41,567.76**			
	BALANCE FORWARD/CASH RESERVE	**1,773,445.17**	**0.00**	**1,818,044.81**			

CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES

TAX YEAR 2024

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

To: COUNTY GENERAL

TAXABLE VALUE LOCATED IN THE COUNTY OF FRONTIER COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value	Real Growth Value a	Prior Year Total Real Property Valuation	Real Growth Percentage b
County General-Fund	County	$10,220,325	$1,102,793,820	$2,683,411	$937,947,108	0.28609%
Road Fund	County	$10,220,325	$1,102,793,820	$2,683,411	$937,947,108	0.28609%
Emergency Bridge	County	$10,220,325	$1,102,793,820	$2,683,411	$937,947,108	0.28609%
STPE/EDA	County	$10,220,325	$1,102,793,820	$2,683,411	$937,947,108	0.28609%
Reappraisal	County	$10,220,325	$1,102,793,820	$2,683,411	$937,947,108	0.28609%
Veteran's Fund	County	$10,220,325	$1,102,793,820	$2,683,411	$937,947,108	0.28609%
Courthouse Bldg	County	$10,220,325	$1,102,793,820	$2,683,411	$937,947,108	0.28609%
Courthouse Bond	County	$10,220,325	$1,102,793,820	$2,683,411	$937,947,108	0.28609%

* 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 Regina Andrijeski, Frontier County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.

Regina Andrijeski

(signature of county assessor)

08/12/2024

(date)

CC: County Clerk, Frontier County, NE County

CC: County Clerk where district is headquartered, if different county, Frontier County, NE County

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

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

RESOLUTION NO. 24- 14

BE IT RESOLVED BY THE COUNTY COMMISSIONERS IN AND FOR FRONTIER COUNTY, NEBRASKA:

WHEREAS, Nebraska Revised Statute 77-3442 authorizes Frontier County a maximum levy of fifty cents per one hundred dollars of taxable valuation of property subject to the levy and allows Frontier County to allocate up to fifteen cents of its authority to other political subdivisions subject to allocation of property tax authority by Frontier County; and

WHEREAS, Nebraska Revised Statute 77-3443 requires the Frontier County Board of Commissioners to review and approve or disapprove the levy request of all political subdivisions subject to allocation of property tax authority by Frontier County, and

WHEREAS, the Frontier County Commissioners reviewed these requests and approved the same and agreed to allocate levy authority for the political subdivisions as follows:

Agricultural Society of Frontier County	.016
Curtis Rural Fire District	.030
Farnam Rural Fire District	.015
Eustis Rural Fire District	.030
Farnam Cemetery District	.010

Passed and approved this 6th day of August, 2024.

ATTEST:

County Clerk

(SEAL)

FRONTIER 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 28th day of August 2024 at 1:00 o'clock PM at the Frontier County Courthouse, 1 Wellington St, Stockville, 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	2,248,325.63	2,484,258.33	2,846,494.17	350,000.00	1,303,184.35	1,893,309.82
ROAD	1,888,997.08	1,773,248.39	3,598,335.27	350,000.00	3,325,673.22	622,662.05
EMERGENCY BRIDGE	2,000.00	54,593.50	75,563.15	0.00	75,563.15	0.00
EDA	19,453.00	0.00	129,787.77	0.00	129,787.77	0.00
LODGING TAX FUND	6,538.32	4,114.01	74,170.01	0.00	74,170.01	0.00
REG OF DEEDS- MODERN. & PRESERV.	369.00	0.00	18,743.61	0.00	18,743.61	0.00
VETERAN'S AID	0.00	0.00	7,000.00	0.00	7,000.00	0.00
DRUG LAW ENFORCEMENT	0.00	0.00	10,007.48	0.00	10,007.48	0.00
DARE	828.72	0.00	1,000.00	0.00	1,000.00	0.00
AMERICAN RESCUE PLAN ACT	42,800.00	286,256.57	281,207.43	0.00	281,207.43	0.00
INHERITANCE	115,000.00	7,985.28	1,340,796.71	165,000.00	1,505,796.71	0.00
EMERGENCY PHONE-911	0.00	0.00	89,011.42	0.00	89,011.42	0.00
911 ENHANCED WIRELESS SERVICE	58,901.11	43,053.17	156,987.93	0.00	156,987.93	0.00
COURTHOUSE BOND FUND	63,715.67	66,275.00	130,555.00	0.00	59,222.86	71,332.14
COURTHOUSE BUILDING	22,153.01	41,567.76	2,528,044.81	0.00	2,528,044.81	0.00
GRAND TOTAL	**4,469,081.54**	**4,761,352.01**	**11,287,704.76**	**865,000.00**	**9,565,400.75**	**2,587,304.01**
Unused Budget Authority created for next year						**1,369,159.43**

UNITED STATES OF AMERICA
STATE OF NEBRASKA
THE COUNTY OF FRONTIER
LIMITED TAX BUILDING BOND, SERIES 2022

No. _____ $_____

Dated Date	Maturity Date	Interest Rate	CUSIP Number

REGISTERED OWNER: **CEDE & CO.**

PRINCIPAL AMOUNT: _____ **DOLLARS**

THE COUNTY OF FRONTIER, NEBRASKA (the **"County"**) hereby acknowledges itself to owe, and for value received, promises to pay to the Registered Owner stated above or its registered assigns, the Principal Amount stated above in lawful money of the United States of America, on the Maturity Date stated above, with interest thereon calculated on the basis of a 360-day year consisting of twelve 30-day months from the Dated Date stated above at the Interest Rate per annum stated above payable on _____ and _____ of each year, beginning _____, 20___ (each such date, an **"Interest Payment Date"**). The Principal Amount is payable upon presentation and surrender of this bond to _____, the registrar and paying agent (the **"Registrar"**) therefor, at its designated corporate trust offices in _____. Interest on this bond shall be paid by the Registrar by mailing a check or draft on each Interest Payment Date to the registered owner hereof, as shown on the registration books required to be maintained by the Registrar, at the close of business on the 15th day next preceding each Interest Payment Date (the **"Record Date"**) to such owner's address as shown on such books and records. Any interest not so timely paid shall cease to be payable to the person entitled thereto as of the Record Date such interest was payable, and shall be payable to the person who is the registered owner of this bond as of a special record date for payment of defaulted interest to be fixed by the Registrar whenever money for such purpose becomes available.

This bond is one of an issue of fully registered bonds (the **"Bonds"**) in the aggregate principal amount of _____ Dollars ($_____), of even date and like tenor except as to number, denomination, maturity date, interest rate and redemption provisions, authorized by Resolution No. _____ passed by the Board of Commissioners of the County (the **"Resolution"**) pursuant to Section 23-120, Reissue Revised Statutes of Nebraska, as amended, for the purpose of paying the costs of constructing and improving the site of a County building and related improvements, (the **"Project"**), and the costs of issuing the Bonds in strict compliance the provisions of Section 23-120, Reissue Revised Statutes of Nebraska, as amended. The Bonds are payable from an annual levy of taxes not to exceed 5.2¢ per $100 of taxable valuation on all the taxable property located in the County pursuant to Section 23-120(3)(b), Reissue Revised Statutes of Nebraska, as amended, in addition to all other taxes, subject to certain constitutional levy limitations. Reference is hereby made to the Resolution, all of the provisions of which any registered owner of this bond by its acceptance hereof thereby assents, for a complete description of the nature and extent of the security for the Bonds and the covenants of the County with

respect thereto. A certified copy of the Resolution is on file at the offices of the Clerk and at the designated corporate trust offices of the Registrar in _____.

The Bonds are subject to redemption at the option of the County prior to the stated maturities thereof at any time on or after _____, 20___, in whole or in part in such principal amounts and from such maturity or maturities as the County in its absolute discretion may determine, at a redemption price equal to 100% of the principal amount thereof plus accrued interest thereon to the date fixed for redemption. If less than all of the Bonds of a particular maturity are called for redemption, the particular Bonds of such maturity to be redeemed shall be selected by lot.

The Registrar shall give notice of the redemption of this bond by mailing such notice by first-class mail, postage prepaid, not less than 30 days prior to the date fixed for redemption to the registered owner hereof in the manner specified in the Resolution. If less than all of the principal amount of this bond is redeemed, upon surrender of this bond the County shall issue to the registered owner hereof without charge therefor, a new bond or bonds of like series, maturity and interest rate for the then unredeemed balance of the principal amount hereof in any denomination authorized by the Resolution.

This bond is transferable by the registered owner hereof in person or by such registered owner's attorney duly authorized in writing, at the designated corporate trust offices of the Registrar in _____, but only in the manner and subject to the limitations and conditions provided in the Resolution and upon presentation and surrender of this bond to the Registrar for cancellation. Upon any such registration of transfer, the County shall execute and the Registrar shall authenticate and deliver in exchange for this bond, a new registered bond or bonds, registered in the name of the transferee, of authorized denominations, in a principal amount equal to the principal amount of this bond, of the same series and maturity and bearing interest at the same rate. The County and the Registrar may deem and treat the registered owner hereof as the absolute owner hereof for the purpose of receiving payments of the principal of and interest on this bond and for all other purposes and shall not be affected by any notice to the contrary, whether this bond be overdue or not.

If the date for payment of the principal of or interest on this bond shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the city where the offices of the Registrar are located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized to close, and payment on such date shall have the same force and effect as if made on the nominal date of payment.

The County has designated the Bonds as "qualified tax-exempt obligations" pursuant to Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

IT IS HEREBY CERTIFIED AND WARRANTED that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of the Bonds did exist, did happen and were done and performed in regular and due form and time as required by law, and that the indebtedness of the County, including the Bonds, does not exceed any limitation imposed by law. The County covenants to levy an annual tax as necessary pursuant to Section 23-120(3)(b), Reissue Revised Statutes of Nebraska, as amended, in addition to all other taxes, in an amount not to exceed 5.2¢ per $100 upon the taxable value of all the taxable property in the County, subject to the County's constitutional levy limitation, to pay the principal of and interest on the Bonds when due.

This bond shall not be valid or become obligatory for any purpose or be entitled to any security or benefit under the Resolution until the certificate of authentication hereon shall have been executed by the Registrar.

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IN WITNESS WHEREOF, THE COUNTY OF FRONTIER, NEBRASKA, has executed this bond by causing it to be signed by the manual or facsimile signature of the Chair and attested by the manual or facsimile signature of the Clerk.

THE COUNTY OF FRONTIER, NEBRASKA

ATTEST:

By: _____
Chair, Board of Commissioners

By: _____
Clerk

CERTIFICATE OF AUTHENTICATION

This bond is one of the Bonds described in the within-mentioned Resolution.

_____
as Registrar and Paying Agent

By: _____
Authorized Officer

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned hereby sells, assigns and transfers unto

_____
Print or Type Name, Address and Social Security Number
or other Taxpayer Identification Number of Transferee

the within Bond and all rights thereunder, and hereby irrevocably constitutes and appoints _____ agent to transfer the within Bond on the Bond Register kept by the Paying Agent for the registration thereof, with full power of substitution in the premises.

Dated: _____

_____
NOTICE: The signature to this assignment must correspond with the name of the Registered Owner as it appears upon the face of the within Bond in every particular.

Medallion Signature Guarantee:

Section 9. (a) The Registrar shall serve in its capacities under the terms of an agreement entitled "Bond Registrar and Paying Agent Agreement" (the **"Registrar's Agreement"**) between the County and the Registrar, to be prepared by bond counsel in connection with the issuance of the Bonds. The Chair is hereby authorized to execute the Registrar's Agreement in the form determined necessary by the Chair and bond counsel. If the Registrar shall merge or consolidate with another entity and the resulting entity is a bank or trust company authorized by law to conduct such business, such resulting entity shall serve as Registrar. The County reserves the right to remove any Registrar without cause upon 30 days' notice and upon the appointment of a successor Registrar, in which event the predecessor Registrar shall deliver all cash and Bonds in its possession to the successor Registrar and shall deliver the Bond register to the successor Registrar. The Registrar shall have only such duties and obligations as are expressly stated herein and in the Registrar's Agreement and no other duties or obligations shall be required of the Registrar.

(b) The Registrar shall keep and maintain for the County books for the registration and transfer of the Bonds at its Designated Office. The names and registered addresses of the registered owner(s) of the Bonds shall at all times be recorded in such books. Any Bond may be transferred pursuant to its provisions at the Designated Office by surrender of such Bond for cancellation, accompanied by a written instrument of transfer, in form satisfactory to the Registrar, duly executed by the registered owner in person or by such owner's duly authorized agent, and thereupon the Registrar, on behalf of the County, will deliver at such offices (or send by registered mail to the transferee owner(s) thereof at such transferee owner's or owners' risk and expense), registered in the name of the transferee owner(s), a new Bond or Bonds of the same interest rate, aggregate principal amount and maturity, bearing numbers not contemporaneously then outstanding. To the extent of the denominations authorized for the Bonds by this Resolution, one Bond may be transferred for several such bonds of the same interest rate and maturity and for a like aggregate principal amount, and several Bonds may be transferred for one or several bonds, respectively, of the same interest rate and maturity and for a like aggregate principal amount. In every case of transfer of a Bond, the surrendered Bonds shall be canceled and destroyed. The Registrar may impose a charge sufficient to defray all costs and expenses incident to registrations of transfer and exchange. In each case, the Registrar shall require the payment by the registered owner requesting exchange or transfer of any tax or other governmental charge required to be paid with respect to such exchange or transfer. Bonds issued upon transfer or exchange of Bonds shall be dated as of the date six months preceding the Interest Payment Date next following the date of registration thereof in the offices of the Registrar, unless such date of registration shall be an Interest Payment Date, in which case they shall be dated as of such date of registration; provided, however, that if, as shown by the records of the Registrar, interest on the Bonds shall be in default, the Bonds issued in lieu of Bonds surrendered for transfer or exchange may be dated as of the date to which interest has been paid in full on the Bonds surrendered; and provided further, that if the date of registration shall be prior to the first Interest Payment Date, the Bonds shall be dated the Date of Original Issue. All bonds issued upon transfer of the Bonds so surrendered shall be valid obligations of the County, evidencing the same obligations as the Bonds surrendered and shall be entitled to all the benefits and protection of this Resolution to the same extent as the Bonds upon transfer of which they were delivered. The County and the Registrar shall not be required to transfer any Bond during any period from any Record Date until the immediately following Interest Payment Date or to transfer any Bond called for redemption for a period of 30 days next preceding the date fixed for redemption.

(c) The Registrar shall also be responsible for making the payments of principal and interest on the Bonds as the same become due from funds transferred to it by the County for such purpose, which transfers are hereby authorized without further action or order of the Board. Payments of interest due upon the Bonds shall be made by the Registrar by mailing a check in the amount due for such interest on each Interest Payment Date to the registered owner of each Bond addressed to such owner's registered address as of the Record Date as shown on the books of registration required to be maintained pursuant to

this section. Payments of principal due at maturity or upon redemption prior to maturity shall be made by the Registrar upon presentation and surrender of such Bond at its Designated Office. The County and the Registrar may treat the registered owner of any Bond as the absolute owner of such Bond for the purpose of making payment thereon and for all other purposes. All payments on account of principal or interest made to the registered owner of any Bond shall be valid and effectual and shall be a discharge of the County and the Registrar in respect of the liability upon such Bond or claims for interest to the extent of the sum or sums so paid. Notwithstanding the foregoing, Bonds issued in book-entry form shall be paid in accordance with **Section 7**.

Section 10. The County hereby covenants that it shall levy an annual tax pursuant to Section 23-120(3)(b), Reissue Revised Statutes of Nebraska, as amended, in addition to all other taxes, in an amount not to exceed 5.2¢ per $100 upon the taxable value of all the taxable property in the County, subject to the County's constitutional levy limitation, to pay the principal of and interest on the Bonds when due; the County hereby irrevocably pledging said levy of taxes for such purpose.

Section 11. The proceeds of the Bonds shall be held by the County Treasurer in a separate fund and used to pay the costs of issuing the Bonds and the costs of constructing the Project upon orders of the Board.

Section 12. An Authorized Officer is hereby authorized to execute and deliver a Bond Purchase Agreement (the **"Purchase Agreement"**) between the County and an underwriter (the **"Underwriter"**), which Underwriter shall be chosen by an Authorized Officer, with respect to the purchase of the Bonds from the County, in such form as determined necessary and appropriate in the sole discretion of an Authorized Officer.

Section 13. The Bonds shall be delivered to the Registrar for registration and authentication. Upon execution, registration and authentication of the Bonds, the Registrar is authorized to deliver the Bonds to the Underwriter upon receipt of the purchase price specified in the Purchase Agreement. The Underwriter shall have the right to direct the registration of the Bonds, subject to the restrictions of this Resolution.

Section 14. The Clerk is hereby directed to make and certify a transcript of the proceedings of the County precedent to the issuance of the Bonds, a copy of which transcript shall be delivered to the Underwriter.

Section 15. (a) The County covenants and agrees that (1) it will comply with all applicable provisions of the Internal Revenue Code of 1986, as amended (the **"Code"**), including Sections 103 and 141 to 150, inclusive, necessary to maintain the exclusion from gross income for federal income tax purposes of the interest on the Bonds, and (2) it will not use or permit the use of any proceeds of the Bonds or any other funds of the County, nor take or permit any other action, nor fail to take any action, if any such action or failure to take action would adversely affect the exclusion from gross income of the interest on the Bonds. The County will, in addition, adopt such other resolutions and take such other actions as may be necessary to comply with the Code and with all other applicable future laws, regulations, published rulings and judicial decisions, in order to ensure that the interest on the Bonds will remain excluded from federal gross income, to the extent any such actions can be taken by the County.

(b) The County covenants and agrees that (1) it will comply with all requirements of Section 148 of the Code to the extent applicable to the Bonds, (2) it will use the proceeds of the Bonds as soon as practicable and with all reasonable dispatch for the purposes for which the Bonds are issued, and (3) it will not invest or directly or indirectly use or permit the use of any proceeds of the Bonds or any other funds of

the County in any manner, or take or omit to take any action, that would cause the Bonds to be an "arbitrage bond" within the meaning of Section 148(a) of the Code.

(c) The County covenants and agrees that it will pay or provide for the payment from time to time of all amounts required to be rebated to the United States of America pursuant to Section 148(f) of the Code and any U.S. Treasury Regulations applicable to the Bonds from time to time. This covenant shall survive payment in full or defeasance of the Bonds. The County specifically covenants to pay or cause to be paid to the United States of America the required amounts of rebatable arbitrage at the times and in the amounts determined by the Federal Tax Certificate, dated the date of delivery of the Bonds (the **"Tax Certificate"**), to be prepared by bond counsel in connection with the issuance of the Bonds. The Chair is hereby authorized to execute the Tax Certificate in the form determined necessary by the Chair and bond counsel. Notwithstanding anything to the contrary contained herein, the Tax Certificate may be amended or replaced if, in the opinion of counsel nationally recognized on the subject of municipal finance, such amendment or replacement will not adversely affect the exclusion from gross income for federal income tax purposes of the interest on the Bonds.

(d) The County covenants and agrees that it will not use any portion of the proceeds of the Bonds, including any investment income earned on such proceeds, directly or indirectly, in a manner that would cause the Bonds to be considered a "private activity bond."

(e) The County hereby designates the Bonds as "qualified tax-exempt obligations," as defined in Section 265(b)(3) of the Code. In addition, the County hereby represents as follows:

(1) the aggregate face amount of all tax-exempt obligations (other than private activity bonds that are not "qualified 501(c)(3) bonds") that will be issued by the County (and all subordinate entities thereof) during the calendar year in which the Bonds are issued is not reasonably expected to exceed $10,000,000; and

(2) the County (including all subordinate entities thereof) will not issue an aggregate principal amount of tax-exempt obligations (other than private activity bonds that are not "qualified 501(c)(3) bonds") during the calendar year in which the Bonds are issued, including the Bonds, in excess of $10,000,000, without first obtaining an opinion of nationally recognized counsel in the area of municipal finance that the designation of the Bonds as a "qualified tax-exempt obligation" will not be adversely affected.

The Chair is hereby authorized to take such other action as may be necessary to make effective the designation in this subsection.

(g) The foregoing covenants of this section shall remain in full force and effect notwithstanding the defeasance of the Bonds pursuant to **Section 16** or any other provision of this Resolution, until the final maturity date of the Bonds.

Section 16. The County's obligation under this Resolution shall be fully discharged and satisfied as to the Bonds authorized and issued hereunder, and the Bonds shall no longer be deemed outstanding hereunder when payment of the principal of such Bonds plus interest thereon to the date of maturity or redemption thereof (a) shall have been made or caused to be made in accordance with the terms thereof; or (b) shall have been provided by depositing with the Registrar or in escrow with a national or state bank having trust powers, in trust solely for such payment (1) sufficient money to make such payment or (2) direct general obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, the United States of America, or obligations of an agency of the United States of America (**"Government Obligations"**), in such amount and maturing as to principal and interest at such times, as

will insure the availability of sufficient money to make such payment, and such Bonds shall cease to draw interest from the date of their redemption or maturity and, except for the purposes of such payment, shall no longer be entitled to the benefits of this Resolution; provided that notice of redemption shall have been duly given. If money shall have been deposited in accordance with the terms hereof with the Registrar as escrow agent in trust for that purpose sufficient to pay the principal of the Bonds, together with all interest due thereon to the due date thereof or to the date fixed for redemption, as the case may be, all liability of the County for such payment shall forthwith cease, determine and be completely discharged, and the Bonds shall no longer be considered outstanding.

Section 17. All actions heretofore taken by all officers, officials, employees and agents of the County, including without limitation the expenditure of funds and the selection, appointment and employment of bond counsel, underwriters, paying agents or registrars, in connection with the issuance and sale of the Bonds, together with all other actions taken in connection with any of the matters which are the subject hereof, be and the same is hereby in all respects authorized, adopted, specified, accepted, ratified, approved and confirmed.

Section 18. Without in any way limiting the power, authority or discretion elsewhere herein granted or delegated, the Board hereby (a) authorizes and directs the Chair, the Clerk, the County Attorney and all other officers, officials, employees and agents of the County to carry out or cause to be carried out, and to perform such obligations of the County and such other actions as they, or any of them, in consultation with bond counsel, the Underwriters and their counsel, shall consider necessary, advisable, desirable or appropriate in connection with this Resolution and the issuance, sale and delivery of the Bonds, including, without limitation, and whenever appropriate, the execution and delivery thereof and of all other related documents, instruments, certifications and opinions, and (b) delegates, authorizes and directs the Chair the right, power and authority to exercise his independent judgment and absolute discretion in the taking of all actions and the making of all arrangements necessary, proper, appropriate, advisable or desirable in order to effectuate the issuance, sale and delivery of the Bonds. The execution and delivery by the Chair or by any such other officers, officials, employees or agents of the County of any such documents, instruments, certifications and opinions, or the doing by them of any act in connection with any of the matters that are the subject of this Resolution, shall constitute conclusive evidence of both the County's and their approval of the terms, provisions and contents thereof and all changes, modifications, amendments, revisions and alterations made therein and shall conclusively establish their absolute, unconditional and irrevocable authority with respect thereto from the County and the authorization, approval and ratification by the County of the documents, instruments, certifications and opinions so executed and the actions so taken.

Section 19. If any one or more of the provisions of this Resolution should be determined by a court of competent jurisdiction to be contrary to law, then such provisions shall be deemed severable from the remaining provisions of this Resolution and the invalidity thereof shall in no way affect the validity of the other provisions of this Resolution or of the Bonds and the registered owner of the Bonds shall retain all the rights and benefits accorded to it under this Resolution and under any applicable provisions of law.

If any provisions of this Resolution shall be held or deemed to be or shall, in fact, be inoperative or unenforceable or invalid in any particular case in any jurisdiction or jurisdictions, or in all cases because it conflicts with any constitution or statute or rule of public policy, or for any other reason, such circumstances shall not have the effect of rendering the provision in question inoperative or unenforceable or invalid in any other case or circumstances, or of rendering any other provision or provisions herein contained inoperative or unenforceable or invalid to any extent whatever.

Section 20. An Authorized Officer is hereby authorized to approve, deem final and deliver a Preliminary Official Statement or Preliminary Offering Circular and a final Official Statement or final

Offering Circular with respect to the Bonds on behalf of the County, all in accordance with the requirements of Reg. Sec. 240.15c2-12 of the Securities and Exchange Commission.

Section 21. All resolutions or orders or parts thereof in conflict with the provisions of this Resolution are to the extent of such conflict hereby repealed.

Section 22. This Resolution shall be in full force and effect from and after its passage as provided by law.

DATED: December 7, 2021.

BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF FRONTIER, NEBRASKA

[SEAL]

FRONTIER COUNTY COUNTY CLERK'S OFFICIAL SEAL STOCKVILLE, NEBR.

Chair

ATTEST:

County Clerk

BEFORE THE BOARD OF COMMISSIONERS
OF THE COUNTY OF FRONTIER, NEBRASKA

A RESOLUTION AUTHORIZING THE ISSUANCE, SALE AND DELIVERY OF LIMITED TAX BUILDING BONDS, SERIES 2022, OF THE COUNTY OF FRONTIER, NEBRASKA IN THE AGGREGATE PRINCIPAL AMOUNT OF NOT TO EXCEED $1,025,000 FOR THE PURPOSE OF CONSTRUCTING AND IMPROVING THE SITE OF A COUNTY BUILDING AND MAKING RELATED IMPROVEMENTS; PRESCRIBING THE FORM AND DETAILS OF THE BONDS; AGREEING TO LEVY AN ANNUAL TAX AS NECESSARY PURSUANT TO SECTION 23-120(3)(B), REISSUE REVISED STATUTES OF NEBRASKA, AS AMENDED, FOR THE PAYMENT OF THE PRINCIPAL OF AND INTEREST ON THE BONDS; MAKING CERTAIN COVENANTS AND AGREEMENTS WITH RESPECT THERETO; AND RELATED MATTERS	**RESOLUTION NO. 21-33**

BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF FRONTIER, NEBRASKA:

Section 1. The Board of Commissioners (the **"Board"**) of The County of Frontier, Nebraska (the **"County"**) hereby finds and determines as follows:

(a) The County is a county and political subdivision created and existing under the laws of the State of Nebraska (the **"State"**), including, without limitation, Section 22-101, Reissue Revised Statutes of Nebraska, as amended;

(b) The County has identified and hereby designates the constructing and improving of the site of a County building and related improvements as a "project" within the meaning of Section 23-120, Reissue Revised Statutes of Nebraska, as amended (the **"Project"**);

(c) On the day the County first initiated the Project, the County had no bonded indebtedness payable from its general fund levy and is authorized pursuant to Section 23-120(3)(b) to make an annual levy of not to exceed 5.2¢ per $100 upon the taxable value of all the taxable property in the County, subject to the County's constitutional levy limitation, for a period not to exceed twenty years to pay the costs of the Project, and the County has not made any levy of taxes pursuant to Section 23-120 to pay the costs of the Project;

(d) Except for the Project, the County has not designated any other "projects" within the meaning of Section 23-120 payable from the 5.2¢ levy authorized thereby.

(e) It is necessary, desirable, advisable, and in the best interest of the County that the Project be constructed and that the County issue bonds in a principal amount of not to exceed $1,025,000 (the **"Bonds"**) pursuant to Section 23-120 to pay the costs thereof;

(f) A levy of 5.2¢ per $100 upon the taxable value of all the taxable property in the County based upon the County's 2021 taxable valuation would produce sufficient annual tax revenue to pay principal and interest on the Bonds, and the County agrees that it shall levy such taxes annually in an amount sufficient to pay the debt service on the Bonds in any year; and

(g) All conditions, acts and things required by law to exist or to be done precedent to the issuance of the Bonds does exist and has been done in due form and time as required by law.

Section 2. There shall be issued and hereby are authorized and directed to be issued Bonds in a principal amount not to exceed $1,025,000. The Bonds are issued for the purpose of paying the costs of the Project and the costs of issuing the Bonds. The Bonds shall (1) be fully registered as to both principal and interest on the books of registration maintained by the registrar and paying agent for the Bonds, which shall be determined and designated by an Authorized Officer (the **"Registrar"**); (2) be issued in the denomination of $5,000 or any integral multiple thereof; (3) be numbered consecutively from R-1 upward in the order of their issuance; (4) be dated the date of delivery thereof and payment therefor (the **"Date of Original Issue"**); (5) be issued at the direction of an underwriter pursuant to a bond purchase agreement, in the case of a public offering of the Bonds, or a bank or other institution as a direct purchase, as determined by an Authorized Officer (the **"Purchaser"**); and (6) be due and payable on the dates and in the amounts and bear interest calculated on the basis of a 360-day year consisting of twelve 30-day months at the rates per annum as determined pursuant to the next paragraph of this section. The principal of each Bond shall be paid at maturity or upon redemption prior to maturity by check or draft payable to the registered owner thereof upon presentation and surrender of such Bond at the designated corporate trust office of the Registrar (the **"Designated Office"**). Interest on the Bonds shall be payable on such dates of each year as determined by an Authorized Officer (each such date, an **"Interest Payment Date"**), from the Date of Original Issue or the most recent Interest Payment Date, whichever is later, until maturity or earlier redemption by check or draft mailed by the Registrar or its successor on such Interest Payment Date to the registered owners of the Bonds at such registered owner's address as it appears on the Bond register maintained by the Registrar or its successor at the close of business on the 15th day next preceding each Interest Payment Date (the **"Record Date"**), subject to the provisions of **Section 3**.

The Chair of the Board, the County Clerk and the County Treasurer (each individually, an **"Authorized Officer"**) are hereby authorized to fix and determined the purchase price of the Bonds, which shall take into consideration an underwriting discount on the Bonds or placement agent fee not to exceed 1.25% of the principal amount thereof. An Authorized Officer is hereby authorized and directed, in the exercise of his or her own independent judgment and absolute discretion, to hereafter, from time to time, specify, set, designate, determine, establish and appoint, as the case may be, and in each case in accordance with and subject to the provisions of this Resolution, (a) the date of original issue of the Bonds, (b) the aggregate stated principal amount of Bonds to be issued, which shall in no event exceed $1,025,000, (c) the dates on which the principal of the Bonds shall mature and the principal amount of Bonds to mature on each of such dates, together with any mandatory sinking fund payments with respect to Bonds which are issued as "term bonds," (d) the date of final maturity of the Bonds, which shall in no event be later than December 31, 2041, (e) the date or dates upon which the Bonds shall be sold, (f) the rate or rates of interest to be carried by each maturity of the Bonds (and any original issue discount or premium allocable to each maturity) such that the true interest cost on the Bonds shall not exceed 2.50%, (g) the provisions governing the redemption of the Bonds prior to maturity, the nature of any notice to be given in the event of any such prior redemption, the redemption price or prices payable upon such redemption (not to exceed 104%) and the respective periods in which each redemption price shall be payable, (h) all of the other terms of the Bonds not otherwise determined or fixed by the provisions of this Resolution, and (i) the form, content, terms, and provisions of any closing and other documentation executed and delivered by the County in connection with authorization, issuance, sale and delivery of the Bonds.

Section 3. If the date for payment of the principal of or interest on the Bonds shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the city where the principal corporate trust offices of the Registrar are located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized to close, and payment on such day shall have the same force and effect as if made on the nominal date of payment.

Section 4. In the event that payments of interest due on the Bonds on an Interest Payment Date are not timely made, such interest shall cease to be payable to the registered owners thereof as of the Record Date for such Interest Payment Date and shall be payable to the registered owners of the Bonds as of a special record date for payment of defaulted interest to be designated by the Registrar whenever money for the purpose of paying such defaulted interest becomes available.

Section 5. The Bonds are subject to optional redemption at the option of the County prior to the stated maturities thereof at any time on or after the fifth anniversary of the date of original issue thereof, or such sooner date as may be determined by an Authorized Officer, in whole or in part in such principal amounts and from such maturity or maturities as the County in its absolute discretion may determine, at a redemption price equal to 100% of the principal amount thereof plus accrued interest thereon to the date fixed for redemption. If less than all of the Bonds of a particular maturity are called for redemption, the particular Bonds of such maturity to be redeemed shall be selected by lot.

The Bonds shall be redeemed in integral multiples of $5,000. If any Bond is in a denomination in excess of $5,000, portions of the principal amount thereof in integral multiples of $5,000 may be redeemed. If less than the entire principal amount of any Bond is redeemed, upon the surrender of such Bond a new Bond of like series, maturity and interest rate in any authorized denomination shall be issued to the registered owner thereof without charge therefor for the unredeemed balance thereof.

Section 6. Notice of redemption of all or a portion of the Bonds stating their designation, date, maturity and principal amounts shall be given by the Registrar by mailing such notice by first-class mail, postage prepaid, not less than 30 days prior to the redemption date to each registered owner at its most recent address appearing upon the Bond register; provided, however, failure to mail such notice shall not affect the proceedings for redemption. Notice of redemption need not be given to the registered owner of any Bond who has waived notice of redemption. Notice of redemption having been given as provided above or notice of redemption having been waived, the Bonds so called for redemption shall become due and payable on the designated redemption date. The County shall give written notice to the Registrar of its election to redeem Bonds at least 45 days prior to such redemption date, or such shorter period as shall be acceptable to the Registrar. If on or before such redemption date funds sufficient to pay the Bonds so called for redemption at the applicable redemption price and accrued interest to such redemption date have been deposited or caused to have been deposited by the County with the Registrar for the purpose of such payment and notice of redemption thereof has been given or waived as provided herein, then from and after the date fixed for redemption interest on such Bonds so called shall cease to accrue and become payable. If such funds shall not have been so deposited with the Registrar on or before the date fixed for redemption, such call for redemption shall be revoked and the Bonds so called for redemption shall continue to be outstanding the same as though they had not been so called, and shall continue to bear interest until paid at such rate as they would have borne had they not been called for redemption and shall continue to be protected by this Resolution and entitled to the benefits and security hereof.

Section 7. The Bonds shall be executed on behalf of the County by the manual or facsimile signatures of the Chair and the Clerk. The Bonds shall initially be issued in book-entry form only using the services of The Depository Trust Company (the **"Depository"**), with one typewritten Bond being issued to the Depository. In such connection such officers are authorized to execute and deliver a letter of

understanding and representation (the **"Representation Letter"**) in the form required by the Depository, for and on behalf of the County, which shall thereafter govern matters with respect to registration, transfer, payment and redemption of the Bonds. Upon the issuance of the Bonds in book entry-form, the following provisions shall apply:

(a) The County and the Registrar shall have no responsibility or obligation to any broker-dealer, bank or other financial institution for which the Depository holds Bonds as securities depository (each, a **"Participant"**) or to any person who is an actual purchaser of a Bond from a Participant while the Bonds are in book-entry form (each, a **"Beneficial Owner"**) with respect to the following:

(1) the accuracy of the records of the Depository, any nominees of the Depository or any Participant with respect to any ownership interest in the Bonds;

(2) the delivery to any Participant, any Beneficial Owner or any other person, other than the Depository, of any notice with respect to the Bonds, including any notice of redemption; or

(3) the payment to any Participant, any Beneficial Owner or any other person, other than the Depository, of any amount with respect to the Bonds. The Registrar shall make payments with respect to the Bonds only to or upon the order of the Depository or its nominee, and all such payments shall be valid and effective fully to satisfy and discharge the obligations with respect to such Bonds to the extent of the amounts so paid. No person other than the Depository shall receive an authenticated Bond.

(b) Upon receipt by the Registrar of written notice from the Depository to the effect that the Depository is unable or unwilling to discharge its responsibilities, the Registrar shall issue, transfer and exchange Bonds requested by the Depository in appropriate amounts. Whenever the Depository requests the County and the Registrar to do so, the County and Registrar will cooperate with the Depository in taking appropriate action after reasonable notice (1) to arrange, with the prior written consent of the County, for a substitute depository willing and able upon reasonable and customary terms to maintain custody of the Bonds or (2) to make available Bonds registered in whatever name or names the Beneficial Owners transferring or exchanging such Bonds shall designate.

(c) Subject to any operational requirements of the Depository, if the County determines that it is desirable that certificates representing the Bonds be delivered to the Participants and/or Beneficial Owners of the Bonds and so notifies the Registrar in writing, the Registrar shall so notify the Depository, whereupon the Depository will notify the Participants of the availability through the Depository of certificates representing the Bonds. In such event, the County and the Registrar shall issue, transfer or exchange certificates representing the Bonds as requested by the Depository in appropriate amounts and in authorized denominations.

(d) Notwithstanding any other provision hereof to the contrary, so long as any Bond is registered in the name of the Depository or any nominee thereof, all payments with respect to such Bond and all notices with respect to such Bond shall be made and given, respectively, to the Depository as provided in the Representation Letter.

(e) Registered ownership of the Bonds may be transferred on the books of registration maintained by the Registrar, and the Bonds may be delivered in physical form to the following:

(1) any successor securities depository or its nominee;

(2) any persons, upon (A) the resignation of the Depository from its functions as depository or (B) termination of the use of the Depository pursuant to this **Section 7**.

(f) In the event of any partial redemption of a Bond, unless and until such partially redeemed Bond has been replaced in accordance with the provisions of **Section 10** hereof, the books and records of the Registrar shall govern and establish the principal amount of such Bond as is then outstanding and all of the Bonds issued to the Depository or its nominee shall contain a legend to such effect.

If for any reason the Depository resigns and is not replaced, the County shall immediately provide a supply of printed Bond certificates, duly executed by the manual or facsimile signatures of the Chair and the Clerk, for issuance upon transfers from the Depository and subsequent transfers or in the event of partial redemption. In the event that such supply of Bonds shall be insufficient to meet the requirements of the County and the Registrar for issuance of replacement Bonds upon transfer or partial redemption, the County covenants to order printed an additional supply of Bonds and to direct their execution by the manual or facsimile signature of its then duly qualified and acting Chair and Clerk. In case any officer whose signature or facsimile thereof shall appear on any Bond shall cease to be such officer before the delivery of such Bond (including any Bonds delivered to the Registrar for issuance upon transfer), such signature or such facsimile signature shall nevertheless be valid and sufficient for all purposes the same as if such officer or officers had remained in office until the delivery of such Bond. No Bond shall be valid or obligatory for any purpose or entitled to any security or benefit under this Resolution unless and until the Registrar shall have duly executed the certificate of authentication thereon. The same representative need not sign the certificate of authentication on every Bond. The executed certificate of authentication on each Bond shall be conclusive evidence that it has been authenticated and delivered under this Resolution.

Section 8. The Bonds shall be in substantially the following form:

Stockville, NE
September 25, 2024

The Board of Frontier County Commissioners met pursuant to adjournment in regular session on September 25, 2024 in the Clerk's Office, Courthouse, Stockville, Nebraska. Advanced notice of the meeting, time and place was given to each Commissioner, was published in the Valley Voice on September 10, 2024, and posted in accordance with law. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public. Present were: Steven J. Hall, Chairman, Kevin Owens, Vice-Chairman. J.R. Houser, Board Member and Darla M. Walther, County Clerk. Also present was Sheriff Michael Jordan and County Attorney Whitney Schroeder. Chairman Hall called the meeting to order at 9:00 A.M. and announced that the Open Meetings Act was available for review and posted on the wall in the meeting room followed by the Pledge of Allegiance. Houser moved to approve the Agenda, Owens seconded. Roll call vote- Owens, Aye, Houser, Aye; Hall, Aye. Owens moved to approve the minutes from the September 6, 2024 regular meeting; Hall seconded. Roll call vote- Owens, Aye; Hall, Aye; Houser, Aye. Houser moved to approve the claims; Hall seconded. Roll call vote- Hall, Aye; Houser, Aye; Owens, Aye.

At 10:30 A.M. Larry Unruh with the Hitch & Hay Public Transportation was present for an update on public transportation services supported by Frontier County.

Discussion was held regarding the Frontier County Budget Hearing that was held on August 28, 2024 at 1:00 P.M. as advertised in the Valley Voice on August 22, 2024. Owens moved allow an additional 1% increase in the Total 2023-2024 funds subject to limitation; Hall seconded. Roll call vote- Owens, Aye; Houser, Aye; Hall, Aye. Houser moved to adopt the 2024-25 Budget as presented, Owens seconded the motion for approval. Roll call vote- Owens, Aye; Hall, Aye; Houser, Aye. Frontier County presented at the Joint Public Hearing on September 19, 2024. Owens moved to sign Resolution #23-16 setting the property tax request for 2024-2025 at $2,587,304.01; Owens seconded. Roll call vote- Houser, Aye; Hall, Aye; Owens, Aye.

Jason Micheal from NKCR railroad was present by telephone to discuss removal of tracks on county roads. Sheriff Jordan presented the board with 4 quotes for sheriff's vehicles to replace the Durango. The topic will be placed on the next meeting's agenda for approval. Hall moved to approve a proposal from BRICO for pest control in the Courthouse; Houser seconded. Roll call vote- Houser, Aye; Hall, Aye; Owens, Aye. Three Road Crossing Permits were approved for Twin Valleys Public Power District. County Attorney Whitney Schroeder discussed updates for the County Employee Handbook. K.C. Pawling from NIRMA was present to discuss school area signage and procedures for school zones. A letter was received from Ne. Dept. of Natural Resources regarding resuming dam storage on the Elson reservoir.

Chairman Hall adjourned the meeting at 11:45 A.M.

GENERAL FUND

Salaries: Officers, Deputies, Clerical, & Dispatchers, $117,017.87; Co. Share Soc. Sec., & Medcr., $8,636.82; Co. Share Blue Cross/Blue Shield, $27,787.32; Co. Share Retirement, $8,009.71; First Concord Benefits, fees, $80.00; Madison National Life, insurance, $21.68.

ROAD FUND

Total Salaries: $58,979.46; Co. Share Soc. Sec., & Medcr., $4,346.30; Co. Share Blue Cross/Blue Shield, $12,108.47; Co. Share Retirement, $3,913.61; Madison National Life, insurance, $10.84; Nebraska Department of Revenue, fee, $25.00.

There being no further business, the Board of Frontier County Commissioners adjourned to meet again on October 8, 2024 and/or subject to call.

Attest: Darla M. Walther
Frontier County Clerk
(CLERK'S SEAL)

Steven J. Hall, Chairman

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 24-16

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

WHEREAS, a joint public hearing was held as required by law to hear and consider comments concerning the property tax request;

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

1. The 2024-2025 property tax request be set at:

General Fund	$1,893,310.00
Road Fund	$622,662.00
Courthouse Bond Fund	$71,332.00

2. The total assessed value of property differs from last year's total assessed value by 10.21 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 .205414 per $100 of assessed value.

4. FRONTIER County proposes to adopt a property tax request that will cause its tax rate to be .226383 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of FRONTIER County will increase last year's budget by 11.92 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Owens seconded by Hall to adopt Resolution #24-16

Voting yes were:

Voting no were:

Dated this 25 day of September, 2024

Frontier County Clerk

FRONTIER COUNTY STOCKVILLE, NEBR. COUNTY CLERK'S OFFICIAL SEAL

FORM 2004

Proof of Publication

State of Nebraska)
) ss.
County of FURNAS)

Cody Gerlach (name) being first duly sworn, deposes and says he (he or she) is the Publisher (position) of Valley Voice (name of publication)

a weekly (weekly, daily, etc.) legal newspaper having a bona fide circulation of more than 300 copies published in Cambridge (name of town)

Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

August 22, 2024

Cody Gerlach
(signature)

Subscribed to in my presence and sworn to before me this 23 day of August 2024

Amber A. Webb
Notary Public

Publication Fee $ 96.00

GENERAL NOTARY - State of Nebraska
AMBER A. WEBB
My Comm. Exp. May 9, 2028

FRONTIER 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 28th day of August 2024 at 1:00 o'clock PM at the Frontier County Courthouse, 1 Wellington St, Stockville, 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	2,248,325.63	2,484,258.33	2,846,494.17	350,000.00	1,303,184.35	1,893,309.82
ROAD	1,888,997.08	1,773,248.39	3,598,335	350,000.00	3,325,673.22	622,662.05
EMERGENCY BRIDGE	2,000.00	54,593.50	75,563.15	0.00	75,563.15	0.00
EDA	19,453.00	0.00	129,787.77	0.00	129,787.77	0.00
LODGING TAX FUND	6,538.32	4,114.01	74,170.01	0.00	74,170.01	0.00
REG OF DEEDS- MODERN. & PRESERV.	369.00	0.00	18,743.61	0.00	18,743.61	0.00
VETERAN'S AID	0.00	0.00	7,000.00	0.00	7,000.00	0.00
DRUG LAW ENFORCEMENT	0.00	0.00	10,007.48	0.00	10,007.48	0.00
DARE	828.72	0.00	1,000.00	0.00	1,000.00	0.00
AMERICAN RESCUE PLAN ACT	42,800.00	286,256.57	281,207.43	0.00	281,207.43	0.00
INHERITANCE	115,000.00	7,985.28	1,340,796.71	165,000.00	1,505,796.71	0.00
EMERGENCY PHONE-911	0.00	0.00	89,011.42	0.00	89,011.42	0.00
911 ENHANCED WIRELESS SERVICE	58,901.11	43,053.17	156,987.93	0.00	156,987.93	0.00
COURTHOUSE BOND FUND	63,715.67	66,275.00	130,555.00	0.00	59,222.86	71,332.14
COURTHOUSE BUILDING	22,153.01	41,567.76	2,528,044.81	0.00	2,528,044.81	0.00
GRAND TOTAL	4,469,081.54	4,761,352.01	11,287,704.76	865,000.00	9,565,400.75	2,587,304.01
Unused Budget Authority created for next year						1,369,159.43

ZNEZ

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2023 through June 30, 2024

Frontier County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Frontier Co. & Fr. Co. Ambulance & Rescu	7-1-2018 until terminated	Ambulance Services	$4,000.00
Frontier Co. & State of Nebraska	7/1/2018 until terminated	AS400 for clerk's office computer servic	$8,200.00
Frontier Co. & Region II Services	7/1/2018 until terminated	Behavioral Health Services	$10,898.99
Frontier Co. & West Central Ne Dev Dist	3-7-2006 until terminated	Community Development	$2,730.00
Frontier Co. & Region II Services	7/1/2018 until terminated	Developmental Disabilities	$5,365.00
Frontier County & District 11 Probation	7/1/18 until terminated	District 11 Probation	$3,553.10
Frontier Co. & SWNPH Dept	4-9-2002 until terminated	District Health Dept	$0.00
Frontier Co.& Domestic Abuse/Assault Ser	July 1, 2018 until terminated	Domestic Abuse/Assault Services	$3,089.00
Frontier Co. Furnas Co. & Gosper Co.	6-7-2017 until terminated	Emergency Managment Region	$5,960.00
Frontier Co. & UNL Extension	2/8/2022 until terminated	Extension Services	$103,366.48
Frontier County & Family Resources	7/1/2018 until terminated	Family Services	$5,500.00
Frontier County & NIRMA	7-1-23 to 7-1-24	Insurance Pool	$117,919.00
Frontier Co & CEDARS	6-13-2003 until terminated	Junvenile Services	$0.00
Frontier County & Bridge of Hope	7/1/2018 until terminated	Juvenile Court Services	$1,500.00
Frontier Co & NCTA	11-14-2016 until terminated	Law Enforcement	$0.00
10-1-22 thru 10-1-23	Fr. Co & Maywood, Curtis & Eustis	Law Enforcement	$0.00

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2023 through June 30, 2024

Frontier County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Frontier Co. & Red Willow Co.	5-1-2023 until terminated	Law Enforcement	$0.00
Frontier Co. & Village of Moorefield	5-30-12 until terminated	Projects of mutual benefit	$0.00
Frontier Co. & Village of Stockville	4-25-2012 until terminated.	Projects of Mutual Benefit	$0.00
Frontier Co. & Village of Maywood	4-25-2012 until terminated	Projects of Mutual Benefit	$0.00
Frontier Co. & Village of Eustis	5-8-2012 until terminated	Projects of Mutual Benefit	$0.00
Frontier Co. & City of Curtis	4-25-2012 until terminated	Projects of Mutual Benefit	$0.00
Frontier County & Hayes County	1-99 until terminated	Roads	$0.00
Frontier County & Hitchcock County	6-1-2009 until terminated	Roads	$0.00
Frontier Co & Eustis Senior Center	4/25/2018 until terminated	Senior Citizen Services	$5,000.00
Frontier Co & West Central Agency on Agi	7/1/2018 until terminated	Senior Services	$2,258.44
Frontier Co. & Lexington Area Solid Wast	8-31-94 until terminated	Solid Waste Disposal	$0.00
Frontier County & Dawson County	7/1/2016 until terminated	Veteran's Services	$0.00
		Total Amount used as Lid Exemption	**$279,340.01**

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

FRONTIER COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

none