2024 - 2025
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
HARLAN COUNTY

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

Contact Information
Auditor of Public Accounts
State Capitol, Suite 2303
Telephone: (402) 471-2111 FAX: (402) 471-3301
Website: www.auditors.nebraska.gov
Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information
Adopted Budget Due by 9-30-2024
1. Auditor of Public Accounts ~ Electronically or by mail
http://www.auditors.nebraska.gov
2. County Board (SEC. 13-1508), C/O County Clerk

The Undersigned Clerk/Board Member Hereby Certifies:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
GENERAL FUND		2,489,248.00	2,489,248.00
OPIOID RECOVERY FUND		0.00	0.00
HOSPITAL BOND FUND	342,602.00		342,602.00
Total All Funds	342,602.00	2,489,248.00	2,831,850.00

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	1,359,833,497

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

Outstanding Bonded Indebtedness as of July 1, 2024

Principal	780,000.00
Interest	6,630.00
Total Bonded Indebtedness	786,630.00

HARLAN COUNTY

BUDGET MESSAGE

The Harlan County Board has allocated real and personal property tax levy to various Miscellaneous Districts as provided by law. The County Board has budgeted amounts based on prior history of the County, known facts and circumstances for the upcoming year, and anticipated future projects.

Petty cash amounts as of June 30, 2024, are as follows:
Sheriff $1,000
Treasurer $1,000
Clerk $50
Court $100
County Attorney $250

Cynthia Boehler
Chairperson of County Board

ENTITY OFFICIAL ADDRESS

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

NAME	Harlan County
ADDRESS	706 2nd Street
CITY & ZIP CODE	Alma 68920
TELEPHONE	308-928-2173
WEBSITE	https://harlancounty.ne.gov/

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Cynthia Boehler	DaLynn Burgeson	Robert L. Dunaway, CPA
TITLE / FIRM NAME	Board of Supervisors, Chairman	County Clerk	Robert L. Dunaway, CPA
TELEPHONE	308-920-1689	308-928-2173	308-995-4121
EMAIL ADDRESS	cindyboehlersupervisor4@hotmail.com	clerk@harlancounty.ne.gov	rdunawaycpa@msn.com

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

- ☐ Board Chairperson
- ☐ Clerk / Treasurer / Superintendent / Other
- ☑ Preparer

Harlan
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)	$2,529,407.80
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)	$2,529,407.80

Current Year Allowable Increases

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

Allowable Growth Per the Assessor Minus 2.5%

2024 Growth per Assessor	/	2023 Valuation	=	Multiplied times 100 to get %		
$0.00	/	$1,199,545,134.00	=	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		
7	/	7	=	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)	$88,529.27
Total Restricted Funds Authority = Line (3) + Line (9)	(10)	$2,617,937.07
Less: Restricted Funds from Lid Supporting Schedule	(11)	$2,542,128.00
Total Unused Restricted Funds Authority = Line (10) - Line (11)	(12)	$75,809.07

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

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$2,831,850.00
Motor Vehicle Pro-Rate		(2)	$5,600.00
In-Lieu of Tax Payments		(3)	$18,700.00
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))	-	(4)	
LESS: Amount Spent During 2023-2024	-	(5)	
LESS: Amount Expected to be spent in Future Budget Years	-	(6)	
Amount to be included as restricted funds (CANNOT be a negative number)		(7)	-
Motor Vehicle Tax		(8)	$187,500.00
Local Option Sales Tax		(9)	-
Transfers of Surplus Tax		(10)	-
Excess Tax Collections Returned to County (Statute 77-1776)		(11)	-
Insurance Premium Tax		(12)	$10,500.00
Nameplate Capacity Tax		(13)	-
Motor Vehicle Fees		(14)	$72,500.00
Reimbursement of Indigent Defense Services		(15)	-
License or Occupation Tax (Statute 77-27, 223)		(16)	-
TOTAL RESTRICTED FUNDS (A)		(17)	**$3,126,650.00**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	-	(18)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (cannot exclude same capital improvements from more than one lid calculation) Agrees to Line (6)	-	(19)	
Allowable Capital Improvements		(20)	-
Bonded Indebtedness		(21)	$345,402.00
Public Facilities Construction Projects (Statutes 72-2031 to 72-2308)		(22)	-
Interlocal Agreements/Joint Public Agency Agreements		(23)	$239,120.00
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)	**$584,522.00**

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) **$2,542,128.00**

HARLAN COUNTY

2024-2025 Capital Improvement Lid Exceptions

Description of Capital Improvement	Amount Budgeted
Total - Must agree to Line 18 on Lid Support Form	**$0.00**

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2023 through June 30, 2024

Harlan County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Region III	Annual	Behavioral Health Services	$8,800.00
Harlan County Senior Center	Annual	Bus Services / Community Action Prog	$35,000.00
10th District Court	Annual	District Judge / Court	$9,500.00
City of Holdrege	Annual	E-911	$0.00
South Central Economic Development	Annual	Economic Development	$5,000.00
Harlan/Phelps/Furnas	1 yr Auto Renew	Emergency Management	$0.00
University Of Nebraska Lincoln	1 Yr w/ Auto Annual Auto Renew	Extension Services	$101,520.00
City of Alma		Law Enforcement	$0.00
USDA APHIS	Annual	Predatory Animal Control	$10,000.00
10th District Court	Annual	Probation	$2,200.00
Harlan County Health Systems	Annual	Public Transit Services	$50,000.00
Franklin County	Annual	Road Maintenance	$0.00
Phelps County	Annual	Road Maintenance	$0.00
Phillips County, KS	Annual	Road Maintenance	$0.00
Furnas County	Annual	Road Maintenance	$0.00
Village of Ragan	Annual	Road Maintenance	$0.00

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2023 through June 30, 2024

Harlan County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Village of Huntley	Annual	Road Maintenance	$0.00
City of Alma	Annual	Road Maintenance	$0.00
Village of Orleans	Annual	Road Maintenance	$0.00
Phelp County Sheriff	Perpetual	Safekeeping of Prisoners	$13,000.00
South Central NE Area Agency on Aging	Annual	Senior Services	$1,000.00
Mid-Nebraska Services	Annual	Social Services	$3,100.00
State of Nebraska DHHS	N/A	Social Services/Child Support Services	$0.00
		Total Amount used as Lid Exemption	**$239,120.00**

HARLAN 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)	$2,764,939.00
Base Limitation Percent Increase (2%)	(2)	2.00%

Real Growth Percentage Increase

2024 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		
$4,783,403.00	/	$1,141,854,217.00	=	0.42%	(3)

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)	2.42%
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)	(5)	$66,911.52
TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)	(6)	$2,831,850.52

Actual Property Tax Request

2024 - 2025 ACTUAL Total Property Tax Request *(Total Personal and Real Property Required from Cover Page)*	(7)	$2,831,850.00

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.

HARLAN 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 FUND	2,489,248.00	-	1,359,833,497	0.183055	0.000000	
OPIOID RECOVERY FUND	-	-	1,359,833,497	0.000000	0.000000	
HOSPITAL BOND FUND	-	342,602.00	1,359,833,497	0.000000	0.025194	
Total County Budgeted Countywide Entities				**0.183055**		
Other Countywide Entities						
Ag Society				0.007826		
Total Countywide Levy				**0.190881**		
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			239,120	0.017585		
Other entities property taxes designated for interlocal agreements			0	0.000000		
Total County Levy Authority (Cannot exceed 50 cents)				**0.467585**		**(1)**
Levy Limit Analysis						
Countywide Levy				0.190881		
Fire District - Largest General Levy Authority granted by the County Board				0.048593		
Township - Largest General Levy Authority granted by the County Board				0.056625		
Cemetery District - Largest General Levy Authority granted by the County Board				0.004879		
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				**0.300978**		**(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.

HARLAN COUNTY

County Treasurer Summary of Uncollected Taxes

Tax Year	Amount
2023	$4,235,081.71
2022	$27,244.83
2021	$5,035.30

HARLAN 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	1,283,531.00	178,873.00	0.00	0.00	1,462,404.00
Public Safety - Law Enforcement	1,009,457.00	89,310.00	0.00	0.00	1,098,767.00
Public Safety - Other	110,648.00	51,400.00	0.00	0.00	162,048.00
Public Works - Highways & Roads	2,246,607.00	1,304,808.00	0.00	0.00	3,551,415.00
Public Works - Other	0.00	0.00	0.00	0.00	0.00
Public Health & Social Services	540,879.00	1,500.00	0.00	0.00	542,379.00
Culture and Recreation	38,576.00	0.00	0.00	0.00	38,576.00
Community Development	850.00	0.00	0.00	0.00	850.00
Miscellaneous	798,230.00	457,200.00	394,290.00	4,337,652.00	5,987,372.00
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	6,028,778.00	2,083,091.00	394,290.00	4,337,652.00	12,843,811.00

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

HARLAN 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	4,070,523.24	4,114,684.22	6,028,778.00	6,028,778.00	6,028,778.00
Capital Outlay	870,439.27	1,047,929.21	2,083,091.00	2,083,091.00	2,083,091.00
Debt Service	397,020.00	395,850.00	394,290.00	394,290.00	394,290.00
Transfers Out	1,169,669.39	1,398,537.90	4,337,652.00	4,337,652.00	4,337,652.00
Total Disbursements and Transfers	6,507,651.90	6,957,001.33	12,843,811.00	12,843,811.00	12,843,811.00
Balance, Receipts and Transfers:					
Net Cash Balance	3,800,728.52	3,320,087.02	3,318,325.27	3,318,325.27	3,318,325.27
Intergovernmental Federal	157,081.98	262,490.27	162,200.00	162,200.00	162,200.00
Intergovernmental State	1,542,897.39	1,587,394.13	1,325,935.00	1,325,935.00	1,325,935.00
Intergovernmental Local	1,014,068.02	1,337,018.09	1,106,513.73	1,106,513.73	1,106,513.73
Personal and Real Property Taxes	2,143,293.62	2,369,799.19	2,831,850.00	2,831,850.00	2,831,850.00
Transfers In	1,169,669.39	1,398,537.90	4,337,652.00	4,337,652.00	4,337,652.00
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Resources Available	9,827,738.92	10,275,326.60	13,082,476.00	13,082,476.00	13,082,476.00
Balance Forward/Cash Reserve	3,320,087.02	3,318,325.27	238,665.00	238,665.00	238,665.00

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
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 SALARY	117,206.78	126,000.00	121,655.63	130,666.00	130,666.00	130,666.00
1-0200	DEPUTY'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIRE. CONTR-CTY SHARE	7,911.50	8,646.00	8,211.84	8,820.00	8,820.00	8,820.00
1-1000	O.A.S.I. - COUNTY SHARE	8,937.95	9,800.00	9,278.43	9,996.00	9,996.00	9,996.00
	Personal Services Totals	***134,056.23***	***144,446.00***	***139,145.90***	***149,482.00***	***149,482.00***	***149,482.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELLULAR PHONE	2,700.00	3,000.00	2,745.00	3,780.00	3,780.00	3,780.00
2-1702	LODGING	0.00	500.00	239.90	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	0.00	500.00	0.00	500.00	500.00	500.00
2-1751	DUES, SUB, REG, & TRAINING	100.00	0.00	945.00	1,000.00	1,000.00	1,000.00
2-2501	FEES-CONSULTING	0.00	0.00	1,155.00	1,500.00	1,500.00	1,500.00
2-2543	BUDGET PREPARATION COSTS	5,020.00	6,500.00	5,400.00	5,400.00	5,400.00	5,400.00
	Operating Expenses Totals	***7,820.00***	***10,500.00***	***10,484.90***	***12,680.00***	***12,680.00***	***12,680.00***
	Supplies and Materials						
3-0100	SUPPLIES	0.00	0.00	93.59	0.00	0.00	0.00
3-0101	OFFICE SUPPLIES	415.32	500.00	189.92	500.00	500.00	500.00
	Supplies and Materials Totals	***415.32***	***500.00***	***283.51***	***500.00***	***500.00***	***500.00***
0100-601 COUNTY BOARD TOTAL		**142,291.55**	**155,446.00**	**149,914.31**	**162,662.00**	**162,662.00**	**162,662.00**

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	602	COUNTY CLERK

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	50,230.68	53,245.00	54,448.52	55,700.00	55,700.00	55,700.00
1-0200	DEPUTY SALARY	38,201.11	40,495.00	40,298.74	42,560.00	42,560.00	42,560.00
1-0305	CLERICAL SALARY	11,362.95	31,222.00	25,486.49	33,300.00	33,300.00	33,300.00
1-0900	RETIRE. CONTR-CTY SHARE	6,736.17	8,435.00	8,115.82	8,883.00	8,883.00	8,883.00
1-1000	O.A.S.I. - COUNTY SHARE	7,068.90	9,559.00	8,781.97	10,100.00	10,100.00	10,100.00
	Personal Services Totals	***113,599.81***	***142,956.00***	***137,131.54***	***150,543.00***	***150,543.00***	***150,543.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	605.05	1,000.00	1,325.25	1,400.00	1,400.00	1,400.00
2-0200	TELEPHONE SERVICE	420.00	1,000.00	140.00	500.00	500.00	500.00
2-1012	PRINTING & PUBLISHING	209.65	600.00	1,311.27	1,000.00	1,000.00	1,000.00
2-1016	MICROFILMING COSTS	0.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00
2-1100	DATA PROCESSING COSTS	9,298.00	7,000.00	9,901.59	10,000.00	10,000.00	10,000.00
2-1101	COMPUTER EXPENSE - GENERAL	1,184.37	4,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1102	COMPUTER CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	100.00	0.00	200.00	200.00	200.00
2-1702	LODGING	0.00	400.00	501.80	600.00	600.00	600.00
2-1704	MILEAGE ALLOWANCE	476.17	500.00	559.60	600.00	600.00	600.00
2-1751	DUES, SUB, REG, & TRAINING	137.50	500.00	663.45	700.00	700.00	700.00
2-2544	MAINTENANCE AGREEMENTS	565.44	2,500.00	0.00	1,500.00	1,500.00	1,500.00
2-9900	MISC.	209.00	200.00	209.32	250.00	250.00	250.00
	Operating Expenses Totals	***13,105.18***	***47,800.00***	***14,612.28***	***47,750.00***	***47,750.00***	***47,750.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	3,991.59	4,500.00	4,477.44	4,700.00	4,700.00	4,700.00
	Supplies and Materials Totals	***3,991.59***	***4,500.00***	***4,477.44***	***4,700.00***	***4,700.00***	***4,700.00***
	Capital Outlay						
5-0210	CELL PHONE	465.50	540.00	363.56	450.00	450.00	450.00
5-0500	OFFICE EQUIPMENT	7,928.66	1,000.00	2,217.22	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***8,394.16***	***1,540.00***	***2,580.78***	***3,450.00***	***3,450.00***	***3,450.00***
0100-602 COUNTY CLERK TOTAL		**139,090.74**	**196,796.00**	**158,802.04**	**206,443.00**	**206,443.00**	**206,443.00**

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	603	COUNTY TREASURER

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	50,230.68	53,245.00	54,448.52	55,700.00	55,700.00	55,700.00
1-0200	DEPUTY'S SALARY	38,017.69	40,495.00	40,298.74	42,560.00	42,560.00	42,560.00
1-0305	CLERICAL SALARY	30,124.59	32,278.00	32,374.60	33,898.00	33,898.00	33,898.00
1-0900	RETIRE. CONTR-COUNTY SHARE	7,990.20	8,506.00	8,580.77	8,913.00	8,913.00	8,913.00
1-1000	O.A.S.I.-COUNTY SHARE	6,435.17	9,640.00	7,346.63	10,102.00	10,102.00	10,102.00
	Personal Services Totals	***132,798.33***	***144,164.00***	***143,049.26***	***151,173.00***	***151,173.00***	***151,173.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	3,716.62	5,000.00	354.75	3,000.00	3,000.00	3,000.00
2-0200	TELEPHONE SERVICE	750.00	1,000.00	250.00	500.00	500.00	500.00
2-1012	PRINTING & PUBLISHING	346.37	600.00	270.11	500.00	500.00	500.00
2-1100	DATA PROCESSING COSTS	10,076.87	13,000.00	12,369.02	18,000.00	18,000.00	18,000.00
2-1702	LODGING	135.00	600.00	0.00	600.00	600.00	600.00
2-1704	MILEAGE ALLOWANCE	482.14	800.00	238.09	700.00	700.00	700.00
2-1751	DUES, SUB, REG, & TRAINING	387.50	700.00	350.00	500.00	500.00	500.00
2-2544	MAINTENANCE AGREEMENTS	3,337.36	4,500.00	3,291.59	4,000.00	4,000.00	4,000.00
2-9900	MISCELLANEOUS	969.10	1,200.00	339.25	1,200.00	1,200.00	1,200.00
	Operating Expenses Totals	***20,200.96***	***27,400.00***	***17,462.81***	***29,000.00***	***29,000.00***	***29,000.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,651.10	5,000.00	3,210.15	4,000.00	4,000.00	4,000.00
	Supplies and Materials Totals	***2,651.10***	***5,000.00***	***3,210.15***	***4,000.00***	***4,000.00***	***4,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL - OFFICE	182.00	300.00	189.75	300.00	300.00	300.00
	Equipment Rental Totals	***182.00***	***300.00***	***189.75***	***300.00***	***300.00***	***300.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	1,458.99	1,750.00	176.99	3,500.00	3,500.00	3,500.00
	Capital Outlay Totals	***1,458.99***	***1,750.00***	***176.99***	***3,500.00***	***3,500.00***	***3,500.00***
0100-603 COUNTY TREASURER TOTAL		**157,291.38**	**178,614.00**	**164,088.96**	**187,973.00**	**187,973.00**	**187,973.00**

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	605	COUNTY ASSESSOR

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	50,230.68	53,245.00	54,448.52	55,635.00	55,635.00	55,635.00
1-0200	DEPUTYS SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	CLERICAL SALARY	28,746.08	60,989.00	38,522.52	65,000.00	65,000.00	65,000.00
1-0900	RETIREMENT CONTR-COUNTY SHARE	5,330.96	7,711.00	6,275.62	8,102.00	8,102.00	8,102.00
1-1000	O.A.S.I. - COUNTY SHARE	5,877.43	8,739.00	6,909.58	9,182.00	9,182.00	9,182.00
	Personal Services Totals	***90,185.15***	***130,684.00***	***106,156.24***	***137,919.00***	***137,919.00***	***137,919.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	1,394.76	3,300.00	2,723.66	3,300.00	3,300.00	3,300.00
2-0200	TELEPHONE SERVICE	420.00	1,700.00	965.06	1,200.00	1,200.00	1,200.00
2-1012	PRINTING AND PUBLISHING	1,360.49	2,000.00	0.00	1,500.00	1,500.00	1,500.00
2-1100	DATA PROCESSING COSTS	1,014.00	1,200.00	906.00	1,200.00	1,200.00	1,200.00
2-1102	COMPUTER CONSULTANT	117.50	500.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIPMENT REPAIRS	0.00	200.00	0.00	200.00	200.00	200.00
2-1701	MEALS	72.62	300.00	84.78	300.00	300.00	300.00
2-1702	LODGING	328.47	2,000.00	558.85	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE ALLOWANCE	842.31	2,000.00	201.45	1,000.00	1,000.00	1,000.00
2-1751	DUES, SUB, REG, & TRAINING	370.00	1,500.00	542.50	1,000.00	1,000.00	1,000.00
2-1770	ASSESSOR'S TRAINING SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONTRACTUAL SERVICES	23,037.53	20,000.00	49,545.87	65,000.00	65,000.00	65,000.00
2-2544	MAINTENANCE AGREEMENTS	10,823.83	20,000.00	19,810.00	25,000.00	25,000.00	25,000.00
	Operating Expenses Totals	***39,781.51***	***54,700.00***	***75,338.17***	***100,700.00***	***100,700.00***	***100,700.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,926.28	1,700.00	1,911.26	1,700.00	1,700.00	1,700.00
3-0209	MACHINERY & EQUIP FUEL	364.07	500.00	92.47	500.00	500.00	500.00
	Supplies and Materials Totals	***2,290.35***	***2,200.00***	***2,003.73***	***2,200.00***	***2,200.00***	***2,200.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-605 COUNTY ASSESSOR TOTAL		**132,257.01**	**187,584.00**	**183,498.14**	**240,819.00**	**240,819.00**	**240,819.00**

HARLAN COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	607	ELECTIONS

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						
1-0200	DEPUTY'S SALARY	0.00	200.00	0.00	200.00	200.00	200.00
1-0305	CLERICAL SALARY	0.00	0.00	0.00	200.00	200.00	200.00
1-0309	ELECTION WORKERS SALARY	2,011.23	5,000.00	972.00	3,000.00	3,000.00	3,000.00
1-0409	ELECTION BOARD SALARY P/T-CANVASS	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT CONT-COUNTY SHARE	11.69	1,400.00	0.00	50.00	50.00	50.00
1-1000	O.A.S.I.-COUNTY SHARE	13.25	1,600.00	0.00	50.00	50.00	50.00
	Personal Services Totals	***2,036.17***	***8,200.00***	***972.00***	***3,500.00***	***3,500.00***	***3,500.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	1,688.00	3,000.00	2,892.92	3,000.00	3,000.00	3,000.00
2-1012	PRINTING & PUBLISHING	2,993.94	7,000.00	1,287.01	5,500.00	5,500.00	5,500.00
2-1100	DATA PROCESSING COSTS	9,883.16	13,000.00	14,058.98	15,000.00	15,000.00	15,000.00
2-1701	MEALS	56.84	100.00	0.00	100.00	100.00	100.00
2-1702	LODGING	174.58	300.00	214.00	300.00	300.00	300.00
2-1704	MILEAGE ALLOWANCE	294.75	300.00	68.64	300.00	300.00	300.00
2-1751	DUES,SUB, REG, & TRAINING	125.00	200.00	187.28	200.00	200.00	200.00
2-2544	MAINTENANCE AGREEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2545	MISCELLANEOUS LABOR	0.00	100.00	0.00	100.00	100.00	100.00
	Operating Expenses Totals	***15,216.27***	***24,000.00***	***18,708.83***	***24,500.00***	***24,500.00***	***24,500.00***
	Supplies and Materials						
3-0100	SUPPLIES	0.00	0.00	10.00	50.00	50.00	50.00
3-0101	OFFICE SUPPLIES	485.45	1,600.00	188.80	1,000.00	1,000.00	1,000.00
3-0113	VOTING SUPPLIES	0.00	300.00	47.92	300.00	300.00	300.00
	Supplies and Materials Totals	***485.45***	***1,900.00***	***246.72***	***1,350.00***	***1,350.00***	***1,350.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
0100-607 ELECTIONS TOTAL		**17,737.89**	**34,100.00**	**19,927.55**	**30,350.00**	**30,350.00**	**30,350.00**

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	608	PLANNING & ZONING

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	7,402.63	8,500.00	7,846.75	9,000.00	9,000.00	9,000.00
1-0900	RETIREMENT	499.64	550.00	529.62	650.00	650.00	650.00
1-1000	O.A.S.I. - COUNTY SHARE	566.28	600.00	600.30	650.00	650.00	650.00
	Personal Services Totals	***8,468.55***	***9,650.00***	***8,976.67***	***10,300.00***	***10,300.00***	***10,300.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	60.00	125.00	94.75	150.00	150.00	150.00
2-0210	CELLULAR PHONE	540.00	540.00	540.00	540.00	540.00	540.00
2-1012	PRINTING & PUBLISHING	6.73	150.00	0.00	150.00	150.00	150.00
2-1702	LODGING	0.00	250.00	0.00	250.00	250.00	250.00
2-1704	MILEAGE	166.93	400.00	118.75	400.00	400.00	400.00
2-1751	DUES, SUB, REG, & TRAINING	40.00	400.00	40.00	400.00	400.00	400.00
2-2406	SPECIAL ATTORNEY	0.00	0.00	0.00	80,000.00	80,000.00	80,000.00
2-4405	PLANNING COSTS	0.00	100.00	0.00	40,000.00	40,000.00	40,000.00
2-9900	MISCELLANEOUS	0.00	0.00	0.00	100.00	100.00	100.00
	Operating Expenses Totals	***813.66***	***1,965.00***	***793.50***	***121,990.00***	***121,990.00***	***121,990.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	100.00	0.00	100.00	100.00	100.00
3-0209	MACHINERY & EQUIPMENT FUEL	0.00	100.00	0.00	100.00	100.00	100.00
	Supplies and Materials Totals	***0.00***	***200.00***	***0.00***	***200.00***	***200.00***	***200.00***
0100-608 PLANNING & ZONING TOTAL		**9,282.21**	**11,815.00**	**9,770.17**	**132,490.00**	**132,490.00**	**132,490.00**

HARLAN COUNTY GENERAL FUND

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

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0305	CLERICAL SALARY	0.00	500.00	0.00	500.00	500.00	500.00
1-0900	RETIREMENT-COUNTY SHARE	0.00	34.00	0.00	40.00	40.00	40.00
1-1000	O.A.S.I.-COUNTY SHARE	0.00	38.00	0.00	40.00	40.00	40.00
	Personal Services Totals	***0.00***	***572.00***	***0.00***	***580.00***	***580.00***	***580.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	500.00	500.00	500.00	500.00	500.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELLULAR PHONE	315.00	400.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	243.75	300.00	391.00	400.00	400.00	400.00
2-1701	MEALS	27.51	50.00	38.54	50.00	50.00	50.00
2-1702	LODGING	703.96	1,000.00	196.00	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	369.55	500.00	241.20	500.00	500.00	500.00
2-1751	DUES, SUB, REG, & TRAINING	350.00	400.00	150.00	400.00	400.00	400.00
2-2301	JUROR FEES-DISTRICT COURT	144.03	4,500.00	0.00	4,500.00	4,500.00	4,500.00
2-2544	MAINTENANCE AGREEMENTS	480.00	500.00	480.00	500.00	500.00	500.00
	Operating Expenses Totals	***2,633.80***	***8,150.00***	***1,996.74***	***7,350.00***	***7,350.00***	***7,350.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	761.97	500.00	261.62	500.00	500.00	500.00
	Supplies and Materials Totals	***761.97***	***500.00***	***261.62***	***500.00***	***500.00***	***500.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL	495.00	500.00	92.00	500.00	500.00	500.00
	Equipment Rental Totals	***495.00***	***500.00***	***92.00***	***500.00***	***500.00***	***500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	486.74	1,000.00	0.00	500.00	500.00	500.00
	Capital Outlay Totals	***486.74***	***1,000.00***	***0.00***	***500.00***	***500.00***	***500.00***
0100-621 CLERK OF THE DISTRICT COURT TOTAL		**4,377.51**	**10,722.00**	**2,350.36**	**9,430.00**	**9,430.00**	**9,430.00**

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
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						
2-0100	POSTAL SERVICES	1,402.24	2,000.00	1,497.40	2,000.00	2,000.00	2,000.00
2-0200	TELEPHONE SERVICE	1,380.00	2,000.00	820.00	1,500.00	1,500.00	1,500.00
2-1016	MICROFILMING COSTS	391.68	400.00	330.30	400.00	400.00	400.00
2-1100	DATA PROCESSING COSTS	0.00	200.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
2-1751	DUES, SUB, REG, & TRAINING	0.00	60.00	37.50	60.00	60.00	60.00
2-2313	LAW LIBRARY	0.00	300.00	0.00	300.00	300.00	300.00
2-2544	MAINTENANCE AGREEMENTS	1,092.00	1,200.00	1,092.00	1,200.00	1,200.00	1,200.00
2-9900	MISCELLANEOUS	0.00	300.00	0.00	100.00	100.00	100.00
	Operating Expenses Totals	***4,265.92***	***8,960.00***	***3,777.20***	***8,060.00***	***8,060.00***	***8,060.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,744.53	2,500.00	1,709.19	2,500.00	2,500.00	2,500.00
	Supplies and Materials Totals	***1,744.53***	***2,500.00***	***1,709.19***	***2,500.00***	***2,500.00***	***2,500.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL	339.00	800.00	160.25	500.00	500.00	500.00
	Equipment Rental Totals	***339.00***	***800.00***	***160.25***	***500.00***	***500.00***	***500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	200.00	5,500.00	0.00	5,500.00	5,500.00	5,500.00
	Capital Outlay Totals	***200.00***	***5,500.00***	***0.00***	***5,500.00***	***5,500.00***	***5,500.00***
0100-622 COUNTY COURT TOTAL		**6,549.45**	**17,760.00**	**5,646.64**	**16,560.00**	**16,560.00**	**16,560.00**

HARLAN COUNTY GENERAL FUND

					Code	Description
				Fund	0100	GENERAL FUND
				Function	625	PUBLIC DEFENDER

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	48,000.00	52,500.00	52,500.00	52,500.00	52,500.00	52,500.00
1-0900	RETIREMENT CONSTRIB-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	FICA - COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***48,000.00***	***52,500.00***	***52,500.00***	***52,500.00***	***52,500.00***	***52,500.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-625 PUBLIC DEFENDER TOTAL		**48,000.00**	**52,500.00**	**52,500.00**	**52,500.00**	**52,500.00**	**52,500.00**

HARLAN COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	641	BUILDINGS & 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						
1-0306	CUSTODIAL F/T WAGES	40,737.29	43,200.00	17,825.42	35,000.00	35,000.00	35,000.00
1-0406	CUSTODIAL P/T SALARY	0.00	500.00	0.00	250.00	250.00	250.00
1-0800	INSURANCE-COUNTY SHARE	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
1-0804	LIFE INS.	0.00	0.00	0.00	250.00	250.00	250.00
1-0900	RETIREMENT CONTRIB.-COUNTY SHARE	2,749.78	3,000.00	961.01	3,100.00	3,100.00	3,100.00
1-1000	O.A.S.I. - COUNTY SHARE	2,904.37	3,100.00	1,313.16	3,500.00	3,500.00	3,500.00
	Personal Services Totals	***46,391.44***	***49,800.00***	***20,099.59***	***44,100.00***	***44,100.00***	***44,100.00***
	Operating Expenses						
2-0100	POSTAGE/SUPPLIES	0.00	100.00	0.00	50.00	50.00	50.00
2-0210	CELL PHONE	540.00	540.00	135.00	400.00	400.00	400.00
2-0501	LIGHT-ELECTRICITY	8,671.28	10,000.00	7,885.86	10,000.00	10,000.00	10,000.00
2-0502	WATER	4,471.13	4,500.00	4,965.14	5,000.00	5,000.00	5,000.00
2-0503	HEATING FUELS - GAS	4,454.48	7,000.00	4,231.09	5,500.00	5,500.00	5,500.00
2-0504	SEWER	105.60	200.00	120.25	200.00	200.00	200.00
2-0505	GARBAGE	1,176.16	1,300.00	1,199.16	1,300.00	1,300.00	1,300.00
2-1102	COMPUTER CONSULTANT	1,463.95	500.00	0.00	0.00	0.00	0.00
2-1140	INSPECTIONS	610.00	350.00	82.00	200.00	200.00	200.00
2-1200	MAINTENANCE & REPAIR	13,578.09	20,000.00	9,886.85	14,000.00	14,000.00	14,000.00
2-1300	BUILDING & GROUNDS REPAIR	2,159.84	3,000.00	191.96	2,000.00	2,000.00	2,000.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	250.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	1,695.48	1,500.00	277.07	500.00	500.00	500.00
2-1808	HANDI-MAN/LAWN CARE	0.00	0.00	1,940.28	1,000.00	1,000.00	1,000.00
2-2500	CONTRACTUAL SERVICES	580.00	6,000.00	2,252.00	3,000.00	3,000.00	3,000.00
2-2544	MAINTENANCE AGREEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2545	MISCELLANEOUS LABOR	0.00	0.00	0.00	0.00	0.00	0.00
2-2546	BOILER SUPPLIES/REPAIR	3,574.38	14,000.00	15,835.58	14,000.00	14,000.00	14,000.00
2-2548	LAWN MAINTENANCE	3,808.19	4,500.00	1,737.99	3,000.00	3,000.00	3,000.00
2-2561	SNOW REMOVAL-BY OTHERS	1,900.00	1,500.00	2,225.00	2,000.00	2,000.00	2,000.00
2-9900	MISCELLANEOUS	2,464.97	2,000.00	519.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***51,253.55***	***77,240.00***	***53,484.23***	***63,150.00***	***63,150.00***	***63,150.00***
	Supplies and Materials						
3-0100	SUPPLIES	19.44	50.00	1,767.38	250.00	250.00	250.00
3-0101	OFFICE SUPPLIES	43.54	100.00	492.38	250.00	250.00	250.00
3-0103	JANITORIAL SUPPLIES	2,760.72	3,000.00	2,960.98	4,000.00	4,000.00	4,000.00
3-0109	TOOLS	392.68	500.00	0.00	500.00	500.00	500.00
3-0308	FLARES,FLAGS,BARRICADES	0.00	250.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***3,216.38***	***3,900.00***	***5,220.74***	***5,000.00***	***5,000.00***	***5,000.00***

HARLAN COUNTY GENERAL FUND						Code	Description
					Fund	0100	GENERAL FUND
					Function	641	BUILDINGS & 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)**
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	0.00	100,000.00	5,722.71	160,000.00	160,000.00	160,000.00
5-0303	SAFETY EQUIPMENT	0.00	0.00	0.00	500.00	500.00	500.00
5-0500	OFFICE EQUIPMENT	0.00	1,000.00	0.00	250.00	250.00	250.00
5-0700	FURNITURE	0.00	3,500.00	1,849.99	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***0.00***	***104,500.00***	***7,572.70***	***161,750.00***	***161,750.00***	***161,750.00***
	Transfers Out						
7-0200	INTERFUND 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***
0100-641 BUILDINGS & GROUNDS TOTAL		**100,861.37**	**235,440.00**	**86,377.26**	**274,000.00**	**274,000.00**	**274,000.00**

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	642	SPECIAL ELECTIONS

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	ELECTION WORKER WAGES	0.00	300.00	0.00	300.00	300.00	300.00
1-0409	ELECTION BOARD/CANVASSING WAGES	0.00	50.00	0.00	50.00	50.00	50.00
1-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***350.00***	***0.00***	***350.00***	***350.00***	***350.00***
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***1,500.00***	***0.00***	***1,500.00***	***1,500.00***	***1,500.00***
	Supplies and Materials						
3-0100	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0113	VOTING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-642 SPECIAL ELECTIONS TOTAL		**0.00**	**1,850.00**	**0.00**	**1,850.00**	**1,850.00**	**1,850.00**

HARLAN COUNTY GENERAL FUND

					Code	Description
				Fund	0100	GENERAL FUND
				Function	645	EXTENSION
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 WAGES	32,358.98	32,460.00	33,473.27	34,571.00	34,571.00	34,571.00
1-0326	HOME AGENT WAGES	1,983.56	36,293.00	35,345.84	36,910.00	36,910.00	36,910.00
1-0405	CLERICAL P/T WAGES	0.00	4,117.00	0.00	1,500.00	1,500.00	1,500.00
1-0426	HOME AGENT P/T SALARY	2,118.38	0.00	0.00	0.00	0.00	0.00
1-0501	OVERTIME-SPECIAL	0.00	3,000.00	947.77	1,500.00	1,500.00	1,500.00
1-0750	FAMILY COVID PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0760	COVID SICK	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT CONTRIB.-COUNTY SHARE	2,318.11	5,242.00	4,709.25	5,306.00	5,306.00	5,306.00
1-1000	O.A.S.I. - COUNTY SHARE	2,499.34	5,991.00	5,218.50	6,013.00	6,013.00	6,013.00
	Personal Services Totals	***41,278.37***	***87,103.00***	***79,694.63***	***85,800.00***	***85,800.00***	***85,800.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	420.62	1,000.00	180.35	300.00	300.00	300.00
2-0200	TELEPHONE SERVICE	420.00	600.00	140.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	521.65	537.00	112.25	537.00	537.00	537.00
2-1200	MAINTENANCE & REPAIRS	0.00	200.00	0.00	100.00	100.00	100.00
2-1701	MEALS	156.56	300.00	80.77	200.00	200.00	200.00
2-1702	LODGING	0.00	400.00	312.00	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	1,467.14	2,575.00	2,637.48	2,750.00	2,750.00	2,750.00
2-1708	BOARD MEMBERS EXPENSE	267.50	500.00	346.21	500.00	500.00	500.00
2-1751	DUES, SUB, REG, & TRAINING	185.00	700.00	890.00	800.00	800.00	800.00
2-2500	CONTRACTUAL SERVICES	486.00	300.00	993.00	300.00	300.00	300.00
2-9900	MISCELLANEOUS-SCHOOL EXHIBITS-FAIR	90.35	200.00	0.00	100.00	100.00	100.00
	Operating Expenses Totals	***4,014.82***	***7,312.00***	***5,692.06***	***6,087.00***	***6,087.00***	***6,087.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,570.90	3,110.00	3,523.69	3,110.00	3,110.00	3,110.00
3-0124	PROGRAM SUPPLIES	2,441.12	2,000.00	1,871.52	2,600.00	2,600.00	2,600.00
3-0209	MACHINERY & EQUIPMENT FUEL	61.25	1,000.00	138.31	750.00	750.00	750.00
	Supplies and Materials Totals	***5,073.27***	***6,110.00***	***5,533.52***	***6,460.00***	***6,460.00***	***6,460.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	2,837.57	2,923.00	2,908.97	2,923.00	2,923.00	2,923.00
5-0700	FURNITURE	184.39	250.00	307.09	250.00	250.00	250.00
	Capital Outlay Totals	***3,021.96***	***3,173.00***	***3,216.06***	***3,173.00***	***3,173.00***	***3,173.00***
0100-645 EXTENSION TOTAL		**53,388.42**	**103,698.00**	**94,136.27**	**101,520.00**	**101,520.00**	**101,520.00**

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	651	COUNTY SHERIFF

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	62,242.30	67,586.00	67,468.59	69,276.00	69,276.00	69,276.00
1-0202	OTHER DEPUTY'S SALARY	191,450.98	217,300.00	193,400.81	271,619.00	271,619.00	271,619.00
1-0760	SHERIFF COVID SICK	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT CONTRIB.-COUNTY SHARE	19,110.27	24,927.00	22,175.90	23,011.00	23,011.00	23,011.00
1-1000	O.A.S.I.-COUNTY SHARE	17,777.01	21,794.00	18,778.49	26,079.00	26,079.00	26,079.00
1-1100	UNIFORM ALLOWANCE	2,386.80	3,000.00	522.30	0.00	0.00	0.00
	Personal Services Totals	***292,967.36***	***334,607.00***	***302,346.09***	***389,985.00***	***389,985.00***	***389,985.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	471.27	650.00	550.87	650.00	650.00	650.00
2-0200	TELEPHONE SERVICE	420.00	500.00	140.00	200.00	200.00	200.00
2-0201	TELETYPE SERVICE	5,376.00	6,000.00	6,092.80	6,100.00	6,100.00	6,100.00
2-0210	CELLULAR PHONE	2,999.80	3,200.00	3,068.48	3,200.00	3,200.00	3,200.00
2-1012	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	2,593.41	2,600.00	2,813.85	2,813.00	2,813.00	2,813.00
2-1102	COMPUTER CONSULTANT	2,582.50	3,000.00	12,138.70	4,000.00	4,000.00	4,000.00
2-1200	MAINTENANCE & REPAIRS	713.50	600.00	0.00	600.00	600.00	600.00
2-1210	OFFICE EQUIPMENT REPAIRS	860.25	1,200.00	0.00	1,000.00	1,000.00	1,000.00
2-1600	OTHER EQUIPMENT REPAIR	3,540.55	8,000.00	20,254.76	20,260.00	20,260.00	20,260.00
2-1601	CAR REPAIR-NON ROAD FUND	19,168.65	15,000.00	13,980.45	15,000.00	15,000.00	15,000.00
2-1701	MEALS	1,083.86	1,000.00	19.16	1,000.00	1,000.00	1,000.00
2-1702	LODGING	0.00	500.00	0.00	250.00	250.00	250.00
2-1704	MILEAGE ALLOWANCE	0.00	1,000.00	272.28	500.00	500.00	500.00
2-1751	DUES, SUB, REG, & TRAINING	6,291.59	5,000.00	761.87	5,000.00	5,000.00	5,000.00
2-1903	MEDICAL-PRISONERS	0.00	0.00	0.00	0.00	0.00	0.00
2-2311	WITNESS REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CLICK IT OR TICKET	0.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00
2-9900	MISCELLANEOUS-VEHICLE TITLE	5,028.00	0.00	0.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***51,129.38***	***52,250.00***	***60,093.22***	***65,573.00***	***65,573.00***	***65,573.00***
	Supplies and Materials						
3-0100	SUPPLIES	3,384.97	5,000.00	2,283.00	4,000.00	4,000.00	4,000.00
3-0101	OFFICE SUPPLIES	2,707.08	5,000.00	2,825.30	4,000.00	4,000.00	4,000.00
3-0112	LAW EQUIPMENT	4,454.00	4,500.00	0.00	4,500.00	4,500.00	4,500.00
3-0209	MACHINERY & EQUIPMENT FUEL	25,581.15	30,000.00	25,036.74	30,000.00	30,000.00	30,000.00
	Supplies and Materials Totals	***36,127.20***	***44,500.00***	***30,145.04***	***42,500.00***	***42,500.00***	***42,500.00***
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	0.00	2,000.00	0.00	0.00	0.00	0.00
5-0301	CARS	0.00	0.00	0.00	0.00	0.00	0.00

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	651	COUNTY SHERIFF

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
5-0302	CARS & TRUCKS	41,706.00	42,000.00	0.00	55,000.00	55,000.00	55,000.00
5-0303	SAFETY EQUIPMENT	1,189.22	3,500.00	1,375.00	3,000.00	3,000.00	3,000.00
5-0311	RADIO EQUIPMENT	0.00	25,000.00	0.00	15,000.00	15,000.00	15,000.00
5-0318	VEHICLE EQUIPMENT-SHERIFF	10,103.80	10,000.00	2,000.00	8,000.00	8,000.00	8,000.00
5-0500	OFFICE EQUIPMENT	14,986.66	5,000.00	0.00	2,500.00	2,500.00	2,500.00
5-0700	FURNITURE	0.00	2,000.00	0.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***67,985.68***	***89,500.00***	***3,375.00***	***84,500.00***	***84,500.00***	***84,500.00***
	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***
0100-651 COUNTY SHERIFF TOTAL		**448,209.62**	**520,857.00**	**395,959.35**	**582,558.00**	**582,558.00**	**582,558.00**

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	652	COUNTY ATTORNEY

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	60,212.89	63,224.00	66,511.68	75,000.00	75,000.00	75,000.00
1-0200	DEPUTY'S SALARY	24,919.92	26,853.00	17,692.71	31,500.00	31,500.00	31,500.00
1-0305	CLERICAL WAGES	33,562.17	36,809.00	28,985.74	38,500.00	38,500.00	38,500.00
1-0900	RETIREMENT CONTRIB.-COUNTY SHARE	8,011.99	10,000.00	7,563.94	10,200.00	10,200.00	10,200.00
1-1000	O.A.S.I.- COUNTY SHARE	9,804.37	10,000.00	9,153.85	11,650.00	11,650.00	11,650.00
	Personal Services Totals	***136,511.34***	***146,886.00***	***129,907.92***	***166,850.00***	***166,850.00***	***166,850.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	2.64	250.00	70.56	150.00	150.00	150.00
2-0200	TELEPHONE SERVICE	350.00	500.00	0.00	0.00	0.00	0.00
2-0210	CELLULAR PHONE	980.00	1,000.00	720.00	1,000.00	1,000.00	1,000.00
2-1012	PRINTING & PUBLISHING	325.11	500.00	744.61	800.00	800.00	800.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	198.50	250.00	250.00	250.00
2-1101	COMPUTER EXPENSE-GENERAL	1,184.78	2,200.00	3,188.60	2,000.00	2,000.00	2,000.00
2-1102	COMPUTER CONSULTANT	0.00	500.00	0.00	0.00	0.00	0.00
2-1701	MEALS	36.43	100.00	104.37	250.00	250.00	250.00
2-1702	LODGING	453.60	700.00	187.50	700.00	700.00	700.00
2-1704	MILEAGE ALLOWANCE	446.04	500.00	569.07	850.00	850.00	850.00
2-1706	PARKING FEES	0.00	0.00	11.25	50.00	50.00	50.00
2-1751	DUES, SUB, REG, & TRAINING	1,255.00	1,500.00	3,743.00	3,000.00	3,000.00	3,000.00
2-1752	FAN MEMBERSHIP	0.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
2-2500	CONTRACTUAL SERVICES	0.00	0.00	110.00	3,000.00	3,000.00	3,000.00
2-2501	CONSULTING FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2502	JUVENILE COSTS	0.00	3,600.00	161.00	4,000.00	4,000.00	4,000.00
2-2544	DRUG TRUST	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	100.00	222.50	250.00	250.00	250.00
	Operating Expenses Totals	***5,033.60***	***12,450.00***	***11,030.96***	***17,300.00***	***17,300.00***	***17,300.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,247.16	1,500.00	1,659.29	1,800.00	1,800.00	1,800.00
	Supplies and Materials Totals	***1,247.16***	***1,500.00***	***1,659.29***	***1,800.00***	***1,800.00***	***1,800.00***
	Equipment Rental						
4-0501	OFFICE RENTAL	1,000.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***1,000.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	1,306.41	3,500.00	2,708.70	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***1,306.41***	***3,500.00***	***2,708.70***	***3,000.00***	***3,000.00***	***3,000.00***
0100-652 COUNTY ATTORNEY TOTAL		**145,098.51**	**164,336.00**	**145,306.87**	**188,950.00**	**188,950.00**	**188,950.00**

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	654	LAW ENFORCEMENT PROGRAMS-MITIGATION

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-2502	PROFESSIONAL FEES	0.00	60,000.00	0.00	60,000.00	60,000.00	60,000.00
	Operating Expenses Totals	***0.00***	***60,000.00***	***0.00***	***60,000.00***	***60,000.00***	***60,000.00***
0100-654 LAW ENFORCEMENT PROGRAMS-MITIGATION TOTAL		**0.00**	**60,000.00**	**0.00**	**60,000.00**	**60,000.00**	**60,000.00**

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	662	CHILD SUPPORT 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						
2-0100	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	PHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-0206	OTHER TELEPHONE SERVICES-FAXES	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES, SUB., REG., & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2-2418	SHERIFF'S FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-2503	CHILD SUPPORT ENFORCEMENT	13,642.00	13,200.00	13,200.00	13,200.00	13,200.00	13,200.00
2-2504	CHILD SUPPORT ENFORCEMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***13,642.00***	***13,200.00***	***13,200.00***	***13,200.00***	***13,200.00***	***13,200.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-662 CHILD SUPPORT ENFORCEMENT TOTAL		**13,642.00**	**13,200.00**	**13,200.00**	**13,200.00**	**13,200.00**	**13,200.00**

HARLAN COUNTY GENERAL FUND

					Code	Description
				Fund	0100	GENERAL FUND
				Function	671	COUNTY JAIL
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0342	DISPATCHER REGULAR SALARY	130,947.13	147,764.00	146,941.81	152,972.00	152,972.00	152,972.00
1-0406	CUSTODIAL P/T SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME & HOLIDAY PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0750	COVID SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0760	COVID SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT CONTRIB. - COUNTY SHARE	8,838.92	9,975.00	9,918.57	10,325.00	10,325.00	10,325.00
1-1000	O.A.S.I.- COUNTY SHARE	9,749.97	11,304.00	10,970.35	11,702.00	11,702.00	11,702.00
	Personal Services Totals	***149,536.02***	***169,043.00***	***167,830.73***	***174,999.00***	***174,999.00***	***174,999.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0201	TELETYPE SERVICE	2,900.00	2,900.00	3,000.00	3,000.00	3,000.00	3,000.00
2-0616	OFFICIAL & EMPLOYEE BOND	70.00	500.00	70.00	250.00	250.00	250.00
2-1012	PRINTING & PUBLISHING	0.00	500.00	0.00	0.00	0.00	0.00
2-1200	MAINTENANCE & REPAIR	0.00	0.00	266.45	500.00	500.00	500.00
2-1701	MEALS	407.86	800.00	261.32	500.00	500.00	500.00
2-1702	LODGING	325.00	1,000.00	250.00	500.00	500.00	500.00
2-1703	TRANSPORTATION	0.00	500.00	0.00	200.00	200.00	200.00
2-1704	MILEAGE ALLOWANCE	375.00	500.00	554.69	600.00	600.00	600.00
2-1751	DUES, SUB, REG, & TRAINING	917.99	800.00	213.70	500.00	500.00	500.00
2-1767	SHERIFF'S TRAINING SCHOOL	0.00	800.00	0.00	800.00	800.00	800.00
2-1830	EXTRADITION COSTS	0.00	2,000.00	331.15	1,000.00	1,000.00	1,000.00
2-1900	BOARD OF PRISONERS COSTS	10,446.62	25,000.00	14,418.93	20,000.00	20,000.00	20,000.00
2-1902	LAUNDRY - PRISONERS	1,188.00	500.00	0.00	0.00	0.00	0.00
2-1903	MEDICAL - PRISONERS	439.74	30,000.00	23,050.63	30,000.00	30,000.00	30,000.00
2-1906	SAFEKEEPING OF PRISONERS	2,530.00	18,000.00	7,941.56	13,000.00	13,000.00	13,000.00
2-3015	PHYSICAL EXAMS	0.00	200.00	0.00	200.00	200.00	200.00
2-8500	BLOOD TESTS	420.00	400.00	945.00	500.00	500.00	500.00
	Operating Expenses Totals	***20,020.21***	***84,400.00***	***51,303.43***	***71,550.00***	***71,550.00***	***71,550.00***
	Supplies and Materials						
3-0100	SUPPLIES	1,504.50	2,500.00	1,673.64	2,500.00	2,500.00	2,500.00
3-0101	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	MACHINERY & EQUIP FUEL	48.01	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***1,552.51***	***2,500.00***	***1,673.64***	***2,500.00***	***2,500.00***	***2,500.00***
	Capital Outlay						
5-0250	JAIL REMODELING	0.00	4,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***4,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***

HARLAN COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	671	COUNTY JAIL

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
0100-671 COUNTY JAIL TOTAL		**171,108.74**	**259,943.00**	**220,807.80**	**250,049.00**	**250,049.00**	**250,049.00**

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	693	CIVIL DEFENSE/ EMERGENCY MANAGEMENT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	9,423.53	10,000.00	9,988.97	11,218.00	11,218.00	11,218.00
1-0201	DEPUTY EMERGENCY MGMT	3,840.09	4,070.00	4,071.95	4,227.00	4,227.00	4,227.00
1-0301	ADMINISTRATIVE SALARY	58,419.50	65,702.00	61,759.21	64,143.00	64,143.00	64,143.00
1-0760	COVID SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT CONTRIB. - COUNTY SHARE	4,838.63	5,390.00	5,117.94	5,372.00	5,372.00	5,372.00
1-1000	O.A.S.I.- COUNTY SHARE	5,392.02	6,103.00	5,708.52	6,088.00	6,088.00	6,088.00
	Personal Services Totals	***81,913.77***	***91,265.00***	***86,646.59***	***91,048.00***	***91,048.00***	***91,048.00***
	Operating Expenses						
2-0500	UTILITIES	1,254.26	6,000.00	1,383.96	2,000.00	2,000.00	2,000.00
2-1012	PRINTING AND PUBLISHING	0.00	0.00	59.57	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE-CODE RED	0.00	1,500.00	1,000.00	1,500.00	1,500.00	1,500.00
2-1200	MAINTENANCE & REPAIRS	200.00	2,000.00	1,163.70	2,000.00	2,000.00	2,000.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	3,000.00	738.39	1,500.00	1,500.00	1,500.00
2-1601	CAR REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES, SUB, REG, & TRAINING	1,200.00	1,200.00	200.00	500.00	500.00	500.00
2-2502	PROFESSIONAL FEES	0.00	300.00	0.00	0.00	0.00	0.00
2-2544	MAINTENANCE AGREEMENT	1,150.09	1,300.00	2,082.57	2,100.00	2,100.00	2,100.00
	Operating Expenses Totals	***3,804.35***	***15,300.00***	***6,628.19***	***9,600.00***	***9,600.00***	***9,600.00***
	Supplies and Materials						
3-0209	MACHINERY & EQUIP FUEL	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						
5-0101	RIGHT OF WAY	1,331.00	1,500.00	1,365.00	1,400.00	1,400.00	1,400.00
5-0304	EMERGENCY MANAGEMENT EQUIPMENT	0.00	1,000.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***1,331.00***	***2,500.00***	***1,365.00***	***1,400.00***	***1,400.00***	***1,400.00***
0100-693 CIVIL DEFENSE/EMERGENCY MANAGEMENT TOTAL		**87,049.12**	**109,065.00**	**94,639.78**	**102,048.00**	**102,048.00**	**102,048.00**

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	698	HOMELAND SECURITY

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						
5-0303	SAFETY EQUIPMENT	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
	Capital Outlay Totals	***0.00***	***50,000.00***	***0.00***	***50,000.00***	***50,000.00***	***50,000.00***
0100-698 HOMELAND SECURITY TOTAL		**0.00**	**50,000.00**	**0.00**	**50,000.00**	**50,000.00**	**50,000.00**

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	702	COUNTY SURVEYOR

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICALS SALARY	0.00	1,000.00	7,143.60	9,000.00	9,000.00	9,000.00
1-0900	RETIREMENT CONTRIB.- COUNTY SHARE	25.00	25.00	0.00	0.00	0.00	0.00
1-0903	PRIOR YEARS RETIREMENT	175.00	300.00	0.00	0.00	0.00	0.00
1-1000	O.A.S.I.- COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***200.00***	***1,325.00***	***7,143.60***	***9,000.00***	***9,000.00***	***9,000.00***
	Operating Expenses						
2-0210	CELLULAR PHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONTRACTUAL SERVICES	2,017.14	10,000.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***2,017.14***	***10,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0100	SUPPLIES	0.00	500.00	0.00	200.00	200.00	200.00
	Supplies and Materials Totals	***0.00***	***500.00***	***0.00***	***200.00***	***200.00***	***200.00***
0100-702 COUNTY SURVEYOR TOTAL		**2,217.14**	**11,825.00**	**7,143.60**	**9,200.00**	**9,200.00**	**9,200.00**

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	803	VETERANS' SERVICE

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	11,552.50	12,720.00	10,318.00	13,720.00	13,720.00	13,720.00
1-0900	RETIRE. CONTR-CTY SHARE	655.60	864.00	657.34	950.00	950.00	950.00
1-1000	O.A.S.I.-COUNTY SHARE	883.77	977.00	789.36	1,100.00	1,100.00	1,100.00
	Personal Services Totals	***13,091.87***	***14,561.00***	***11,764.70***	***15,770.00***	***15,770.00***	***15,770.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	60.00	100.00	0.00	100.00	100.00	100.00
2-0200	TELEPHONE SERVICE	0.00	250.00	0.00	250.00	250.00	250.00
2-0210	CELLULAR PHONE	180.00	540.00	540.00	540.00	540.00	540.00
2-1012	PRINTING & PUBLISHING	96.31	100.00	0.00	100.00	100.00	100.00
2-1100	DATA PROCESSING COSTS	0.00	50.00	0.00	50.00	50.00	50.00
2-1101	COMPUTER EXPENSE-GENERAL	449.00	0.00	0.00	100.00	100.00	100.00
2-1701	MEALS	0.00	300.00	43.99	300.00	300.00	300.00
2-1702	LODGING	285.00	600.00	0.00	600.00	600.00	600.00
2-1704	MILEAGE ALLOWANCE	415.27	700.00	715.26	700.00	700.00	700.00
2-1751	DUES, SUB. REG. & TRAINING	247.50	300.00	670.00	500.00	500.00	500.00
2-2500	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-2850	VETERANS' AID COSTS	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	***1,733.08***	***5,940.00***	***1,969.25***	***6,240.00***	***6,240.00***	***6,240.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,036.52	200.00	72.52	200.00	200.00	200.00
3-0400	MISC. SUPPLIES - GRAVE MARKERS	988.17	1,500.00	653.41	1,500.00	1,500.00	1,500.00
	Supplies and Materials Totals	***2,024.69***	***1,700.00***	***725.93***	***1,700.00***	***1,700.00***	***1,700.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	955.25	1,500.00	769.26	1,500.00	1,500.00	1,500.00
	Capital Outlay Totals	***955.25***	***1,500.00***	***769.26***	***1,500.00***	***1,500.00***	***1,500.00***
0100-803 VETERANS' SERVICE TOTAL		**17,804.89**	**23,701.00**	**15,229.14**	**25,210.00**	**25,210.00**	**25,210.00**

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	970	MISCELLANEOUS GENERAL

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0800	INSURANCE PREMIUM - COUNTY SHARE	196,050.26	300,000.00	200,774.16	250,000.00	250,000.00	250,000.00
1-0801	WORKMAN'S COMPENSATION	13,391.00	14,000.00	14,335.00	15,000.00	15,000.00	15,000.00
1-0804	LIFE INSURANCE PREMIUM	2,642.32	3,000.00	3,176.50	3,500.00	3,500.00	3,500.00
1-0805	DISABILITY INSURANCE	3,166.13	3,300.00	3,187.59	3,500.00	3,500.00	3,500.00
1-0903	RETIREMENT - PRIOR SERVICE	25.00	0.00	0.00	25.00	25.00	25.00
	Personal Services Totals	***215,274.71***	***320,300.00***	***221,473.25***	***272,025.00***	***272,025.00***	***272,025.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	3,999.10	500.00	0.00	500.00	500.00	500.00
2-0200	TELEPHONE SERVICE	8,215.81	16,500.00	13,886.71	16,500.00	16,500.00	16,500.00
2-0205	INTERNET SERVICE	5,774.54	8,500.00	7,337.73	8,500.00	8,500.00	8,500.00
2-0601	GENERAL LIABILITY INSURANCE	28,325.00	29,000.00	28,964.00	31,500.00	31,500.00	31,500.00
2-0605	ERRORS AND OMMISSIONS	7,427.00	7,500.00	6,864.00	7,500.00	7,500.00	7,500.00
2-0616	HSA-COUNTY CONTRIBUTIONS	25,916.66	35,000.00	25,666.66	30,000.00	30,000.00	30,000.00
2-0810	MENTAL HEALTH BOARD COSTS	173.25	2,000.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	4,562.23	5,000.00	9,621.93	10,000.00	10,000.00	10,000.00
2-1100	DATA PROCESSING	6,738.99	7,000.00	5,190.60	6,000.00	6,000.00	6,000.00
2-1102	COMPUTER CONSULTANT	385.00	500.00	420.00	500.00	500.00	500.00
2-1103	WEBSITE	756.00	1,100.00	780.00	900.00	900.00	900.00
2-1140	INSPECTIONS	0.00	300.00	166.20	300.00	300.00	300.00
2-1150	JOINT PUBLIC HEARING COSTS	0.00	0.00	2,225.89	3,000.00	3,000.00	3,000.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1601	CAR REPAIR	0.00	500.00	0.00	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	895.30	1,000.00	0.00	250.00	250.00	250.00
2-1751	DUES, SUB, REG, & TRAINING	6,416.77	6,500.00	6,696.35	7,000.00	7,000.00	7,000.00
2-2100	PROBATION COSTS	0.00	2,200.00	1,128.73	2,200.00	2,200.00	2,200.00
2-2102	JUVENILE CONTRACTUAL COSTS	0.00	10,000.00	0.00	8,000.00	8,000.00	8,000.00
2-2201	DISTRICT COURT COSTS	692.36	3,000.00	209.00	1,000.00	1,000.00	1,000.00
2-2202	COUNTY COURT COSTS	1,773.79	10,000.00	864.20	5,000.00	5,000.00	5,000.00
2-2204	DISTRICT JUDGE COSTS	6,758.77	8,500.00	7,606.84	8,500.00	8,500.00	8,500.00
2-2205	COUNTY JUDGE COSTS	0.00	500.00	0.00	200.00	200.00	200.00
2-2206	JUVENILE COURT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2208	JUROR COSTS	357.87	1,200.00	0.00	800.00	800.00	800.00
2-2300	JUROR FEES	1,025.22	6,000.00	0.00	3,000.00	3,000.00	3,000.00
2-2302	COUNTY COURT JURY FEES	0.00	100.00	0.00	100.00	100.00	100.00
2-2311	DISTRICT COURT WITNESS FEES	0.00	1,500.00	0.00	700.00	700.00	700.00
2-2312	COUNTY COURT WITNESS FEES	0.00	1,000.00	0.00	500.00	500.00	500.00
2-2405	DISTRICT COURT SPECIAL PROSECUTOR	0.00	3,000.00	0.00	1,500.00	1,500.00	1,500.00

		Code	Description
	Fund	0100	GENERAL FUND
	Function	970	MISCELLANEOUS GENERAL

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
2-2406	SPECIAL ATTORNEY	0.00	3,000.00	0.00	1,500.00	1,500.00	1,500.00
2-2410	INTERPRETER	0.00	200.00	0.00	200.00	200.00	200.00
2-2411	DISTRICT COURT ATTORNEY FEES	1,667.20	5,000.00	0.00	2,500.00	2,500.00	2,500.00
2-2412	COUNTY COURT ATTORNEY FEES	61,093.08	75,000.00	65,884.90	70,000.00	70,000.00	70,000.00
2-2418	SHERIFF'S FEES	554.79	1,000.00	552.47	1,000.00	1,000.00	1,000.00
2-2420	TRANSCRIPTS	0.00	1,000.00	172.80	500.00	500.00	500.00
2-2423	TAX FORECLOSURE COSTS	364.82	1,600.00	0.00	500.00	500.00	500.00
2-2500	CONTRACTUAL SERVICES/PUBLIC TRANSIT	6,979.38	25,000.00	85,447.09	75,000.00	75,000.00	75,000.00
2-2501	CONSULTING FEES	0.00	1,000.00	0.00	0.00	0.00	0.00
2-2507	IT CONSULTANT SERVICES	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00
2-2540	AUDIT COSTS	0.00	15,000.00	13,134.50	18,000.00	18,000.00	18,000.00
2-2544	MAINTENANCE AGREEMENTS	471.68	1,000.00	3,681.56	1,000.00	1,000.00	1,000.00
2-2710	SENIOR CITIZEN CENTER	20,334.74	21,600.00	26,558.08	35,000.00	35,000.00	35,000.00
2-2900	PUBLIC ASSISTANCE-COUNTY BURIALS	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-2910	SERVICES FOR THE AGING	969.00	2,000.00	969.00	1,000.00	1,000.00	1,000.00
2-2950	PUBLIC ASSIST/OXFORD FIRE	0.00	0.00	0.00	0.00	0.00	0.00
2-3020	CORNER/AUTOPSY COSTS	10,153.00	20,000.00	19,969.25	22,000.00	22,000.00	22,000.00
2-4300	ECONOMIC DEVELOPMENT	0.00	2,500.00	0.00	5,000.00	5,000.00	5,000.00
2-4420	MENTAL HEALTH SERVICE ACT	8,743.97	8,800.00	8,061.65	8,800.00	8,800.00	8,800.00
2-4421	MENTAL BEHAVIORAL SERVICE ACT - OX	3,073.00	3,100.00	3,073.00	3,100.00	3,100.00	3,100.00
2-4423	PREDATORY ANIMAL CONTROL	8,469.66	10,824.00	11,256.04	10,000.00	10,000.00	10,000.00
2-4428	HISTORICAL SOC, LIBRARY, CASA	0.00	25,000.00	32,000.00	30,000.00	30,000.00	30,000.00
2-6100	LOTTERY EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-7001	SETTLEMENTS-OUT OF COURT	0.00	5,000.00	0.00	2,000.00	2,000.00	2,000.00
2-8000	REFUNDS	0.00	1,200.00	104.28	250.00	250.00	250.00
2-8065	TAX REFUND TO TAXPAYERS	0.00	500.00	0.00	250.00	250.00	250.00
2-9900	MISCELLANEOUS	4,128.22	5,000.00	5,736.82	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***237,196.20***	***407,224.00***	***394,230.28***	***502,050.00***	***502,050.00***	***502,050.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,582.62	4,500.00	3,315.27	3,700.00	3,700.00	3,700.00
3-0308	FLARES,FLAGS,BARRICADES	0.00	0.00	0.00	0.00	0.00	0.00
3-0400	MISC SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***2,582.62***	***4,500.00***	***3,315.27***	***3,700.00***	***3,700.00***	***3,700.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	5,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0501	COPY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***5,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
	Transfers Out						

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	970	MISCELLANEOUS GENERAL

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
7-0200	INTER FUND TRANSFERS	1,082,099.39	2,037,571.00	784,000.00	2,272,507.00	2,272,507.00	2,272,507.00
	Transfers Out Totals	***1,082,099.39***	***2,037,571.00***	***784,000.00***	***2,272,507.00***	***2,272,507.00***	***2,272,507.00***
0100-970 MISCELLANEOUS GENERAL TOTAL		**1,537,152.92**	**2,774,595.00**	**1,403,018.80**	**3,051,282.00**	**3,051,282.00**	**3,051,282.00**
100 GENERAL FUND TOTALS							
	TOTAL EXPENDITURES	3,233,410.47		3,222,317.04			
	TOTAL BUDGET OF EXPENDITURES		5,173,847.00		5,749,094.00	5,749,094.00	5,749,094.00
	NECESSARY CASH RESERVE		42,783.00		70,370.00	70,370.00	70,370.00
	TOTAL REQUIREMENTS		5,216,630.00		5,819,464.00	5,819,464.00	5,819,464.00

HARLAN COUNTY ROAD FUND

		Code	Description
	Fund	0200	ROAD FUND
	Function	705	ROAD FUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0300	REGULAR TIME SALARY-EMPLOYEE	42,144.41	45,400.00	36,639.27	0.00	0.00	0.00
1-0301	ADMINISTRATIVE SALARY	71,555.62	77,376.00	76,880.00	81,960.00	81,960.00	81,960.00
1-0303	MAINTENANCE SALARY	417,582.26	525,000.00	437,995.96	600,000.00	600,000.00	600,000.00
1-0305	CLERICAL SALARY	31,183.74	33,300.00	33,395.78	35,640.00	35,640.00	35,640.00
1-0760	COVID SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0800	INS. PREM-COUNTY SHARE	148,646.46	165,000.00	116,119.59	165,000.00	165,000.00	165,000.00
1-0801	WORKMAN'S COMPENSATION	20,087.00	24,710.00	21,502.00	26,000.00	26,000.00	26,000.00
1-0804	LIFE	1,375.22	1,500.00	1,572.78	1,750.00	1,750.00	1,750.00
1-0805	DISABILITY INSURANCE	1,784.11	1,800.00	1,739.35	1,800.00	1,800.00	1,800.00
1-0900	RETIREMENT CONTR-COUNTY SHARE	37,966.53	40,530.00	39,481.51	42,157.00	42,157.00	42,157.00
1-0903	RETIRE-PRIOR SERVICE	300.00	300.00	300.00	300.00	300.00	300.00
1-1000	O.A.S.I-COUNTY SHARE	40,379.17	52,103.00	43,359.95	55,000.00	55,000.00	55,000.00
1-1500	UNEMPLOYMENT CONTRIBUTION	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Personal Services Totals	***813,004.52***	***972,019.00***	***808,986.19***	***1,014,607.00***	***1,014,607.00***	***1,014,607.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	97.49	100.00	20.49	100.00	100.00	100.00
2-0101	FREIGHT	14,898.76	15,000.00	16,298.33	16,500.00	16,500.00	16,500.00
2-0200	TELEPHONE SERVICE	1,949.62	2,250.00	2,469.44	2,500.00	2,500.00	2,500.00
2-0501	LIGHT	4,893.13	7,500.00	3,892.51	5,000.00	5,000.00	5,000.00
2-0502	WATER	473.02	250.00	400.64	500.00	500.00	500.00
2-0503	HEATING FUELS	7,114.63	7,000.00	4,408.99	5,000.00	5,000.00	5,000.00
2-0505	GARBAGE	524.52	525.00	599.47	775.00	775.00	775.00
2-0601	GENERAL LIABILITY INS	18,998.00	23,750.00	21,203.00	25,000.00	25,000.00	25,000.00
2-0616	HSA-COUNTY CONTRIBUTIONS	0.00	0.00	750.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	413.68	500.00	3,043.67	2,500.00	2,500.00	2,500.00
2-1015	ADVERTISEMENT FOR BIDS	0.00	300.00	18.59	300.00	300.00	300.00
2-1100	DATA PROCESSING	5,066.22	6,000.00	14,664.79	10,000.00	10,000.00	10,000.00
2-1210	OFFICE EQUIPMENT REPAIR	93.65	200.00	2,065.32	2,000.00	2,000.00	2,000.00
2-1305	BUILDING REPAIR & MAINTENANCE	61,368.89	25,000.00	7,810.94	15,000.00	15,000.00	15,000.00
2-1400	ROAD EQUIPT REPAIR PARTS	78,838.39	80,000.00	79,833.99	100,000.00	100,000.00	100,000.00
2-1500	ROAD EQUIPT REPAIR-LABOR	73,838.40	75,000.00	67,389.85	100,000.00	100,000.00	100,000.00
2-1501	ROAD EQUIP REPAIR-MILEAGE	180.00	5,000.00	-40.70	2,500.00	2,500.00	2,500.00
2-1600	OTHER EQIUPMENT REPAIR	4,604.28	5,000.00	2,336.36	5,000.00	5,000.00	5,000.00
2-1701	MEALS	90.13	0.00	57.92	100.00	100.00	100.00
2-1702	LODGING	653.85	650.00	1,068.18	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES, SUB, REG, & TRAINING	360.00	1,000.00	620.00	1,000.00	1,000.00	1,000.00
2-2500	CONTRACTUAL SERVICES	79,817.36	100,000.00	23,982.50	125,000.00	125,000.00	125,000.00

HARLAN COUNTY ROAD FUND

					Code	Description
				Fund	0200	ROAD FUND
				Function	705	ROAD 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)
2-2545	MISCELLANEOUS LABOR	200.00	0.00	0.00	0.00	0.00	0.00
2-2560	ROAD MAINTENANCE - BY OTHERS	600.00	2,500.00	0.00	1,000.00	1,000.00	1,000.00
2-3030	DRUG & ALCOHOL TEST (CDL)	1,982.02	4,000.00	1,407.51	2,500.00	2,500.00	2,500.00
2-4415	NOXIOUS WEED EXPENSE	2,225.56	9,750.00	411.74	9,750.00	9,750.00	9,750.00
2-9900	MISCELLANEOUS	1,080.08	2,000.00	1,483.03	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	***360,361.68***	***373,275.00***	***256,196.56***	***435,025.00***	***435,025.00***	***435,025.00***
	Supplies and Materials						
3-0100	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0101	OFFICE SUPPLIES	1,488.65	1,500.00	1,730.64	1,500.00	1,500.00	1,500.00
3-0102	CHEMICALS	0.00	200.00	0.00	0.00	0.00	0.00
3-0105	MEDICAL/HOSPITAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0106	SHOP SUPPLIES	2,189.74	2,500.00	2,555.68	2,500.00	2,500.00	2,500.00
3-0107	BUILDING SUPPLIES	113.79	2,000.00	423.86	2,000.00	2,000.00	2,000.00
3-0109	SHOP TOOLS	690.89	3,000.00	4,410.80	7,500.00	7,500.00	7,500.00
3-0123	SAFETY SUPPLIES	4,262.05	4,000.00	4,276.82	4,000.00	4,000.00	4,000.00
3-0150	NOXIOUS WEED SUPPLIES	2,606.57	7,325.00	2,490.51	7,325.00	7,325.00	7,325.00
3-0201	ASPHALT	0.00	2,000.00	216.00	2,000.00	2,000.00	2,000.00
3-0202	GRAVEL AND ROCK	171,385.78	300,000.00	175,026.12	300,000.00	300,000.00	300,000.00
3-0203	GRADER BLADES	7,479.99	30,000.00	9,425.76	30,000.00	30,000.00	30,000.00
3-0204	FENCES ETC.	0.00	1,000.00	370.00	1,000.00	1,000.00	1,000.00
3-0206	CULVERTS	51,927.42	50,000.00	26,843.67	50,000.00	50,000.00	50,000.00
3-0207	STEEL PRODUCTS	50.44	2,000.00	854.94	2,000.00	2,000.00	2,000.00
3-0209	MACHINERY & EQUIPT FUEL	219,623.42	225,000.00	182,908.34	225,000.00	225,000.00	225,000.00
3-0210	MACHINERY & EQUIPT GREASE-OIL	8,936.24	10,000.00	10,683.89	12,000.00	12,000.00	12,000.00
3-0211	MACHINERY & EQUIPT TIRES-REP	21,189.98	30,000.00	30,412.24	40,000.00	40,000.00	40,000.00
3-0214	SEED, TREES & PLANTINGS	0.00	1,500.00	1,150.00	1,500.00	1,500.00	1,500.00
3-0215	OTHER ROAD & BRIDGE MAINTENANCE	535.19	10,500.00	21,213.16	20,000.00	20,000.00	20,000.00
3-0216	FUEL ADDITIVE	1,526.46	1,500.00	3,469.25	3,500.00	3,500.00	3,500.00
3-0217	OXYGEN AND ACETYLENE	0.00	500.00	97.06	500.00	500.00	500.00
3-0218	CHAINS	597.59	500.00	4,221.79	2,500.00	2,500.00	2,500.00
3-0219	MOWER BLADES	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
3-0301	SIGNS & POSTS	31,844.14	30,000.00	25,244.29	35,000.00	35,000.00	35,000.00
3-0308	FLARES, FLAGS, BARRICADES	1,446.23	2,500.00	0.00	2,500.00	2,500.00	2,500.00
3-0309	PIPES, BOLTS, ETC	123.61	500.00	734.49	750.00	750.00	750.00
3-0400	MISCELLANEOUS SUPPLIES & MATERIALS	2,930.71	5,000.00	5,614.40	5,000.00	5,000.00	5,000.00
3-0401	SALES TAX	2.16	100.00	60.96	100.00	100.00	100.00
	Supplies and Materials Totals	***530,951.05***	***724,125.00***	***514,434.67***	***759,175.00***	***759,175.00***	***759,175.00***
	Equipment Rental						
4-0100	ROAD EQUIPMENT RENTAL	27,676.05	20,000.00	18,426.05	25,000.00	25,000.00	25,000.00

HARLAN COUNTY ROAD FUND						Code	Description
					Fund	0200	ROAD FUND
					Function	705	ROAD 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)
4-0503	EQUIPMENT STORAGE SPACE RENTAL	3,550.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
	Equipment Rental Totals	***31,226.05***	***23,600.00***	***22,026.05***	***28,600.00***	***28,600.00***	***28,600.00***
	Capital Outlay						
5-0300	MACHINERY AND EQUIPMENT	94,580.00	100,000.00	87,461.60	400,000.00	400,000.00	400,000.00
5-0301	PICKUP - NOXIOUS WEED	0.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00
5-0302	PICKUPS	0.00	20,000.00	71,533.00	25,000.00	25,000.00	25,000.00
5-0307	MOTOR GRADERS & LOADERS	0.00	365,000.00	0.00	400,000.00	400,000.00	400,000.00
5-0311	RADIO EQUIPMENT	1,132.66	2,500.00	1,769.53	2,500.00	2,500.00	2,500.00
5-0314	OTHER ROAD EQUIPMENT	9,574.05	10,000.00	9,484.00	10,000.00	10,000.00	10,000.00
5-0333	CHAIN SAWS	0.00	1,000.00	399.99	1,000.00	1,000.00	1,000.00
5-0500	OFFICE EQUIPMENT	0.00	5,000.00	1,363.16	5,000.00	5,000.00	5,000.00
5-1502	ENGINEERING FEES	2,522.50	10,000.00	19,935.64	20,000.00	20,000.00	20,000.00
	Capital Outlay Totals	***107,809.21***	***538,500.00***	***191,946.92***	***888,500.00***	***888,500.00***	***888,500.00***
	Transfers Out						
7-0200	INTER FUND TRANSFERS	0.00	0.00	362,000.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***362,000.00***	***0.00***	***0.00***	***0.00***
0200-705 ROAD FUND TOTAL		**1,843,352.51**	**2,631,519.00**	**2,155,590.39**	**3,125,907.00**	**3,125,907.00**	**3,125,907.00**
200 ROAD FUND TOTALS							
	TOTAL EXPENDITURES	1,843,352.51		2,155,590.39			
	TOTAL BUDGET OF EXPENDITURES		2,631,519.00		3,125,907.00	3,125,907.00	3,125,907.00
	NECESSARY CASH RESERVE		50,000.00		50,000.00	50,000.00	50,000.00
	TOTAL REQUIREMENTS		2,681,519.00		3,175,907.00	3,175,907.00	3,175,907.00

HARLAN COUNTY HIGHWAY STREET FUND

	Code	Description
Fund	0300	HIGHWAY STREET FUND
Function	704	HIGHWAY STREET FUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay						
5-1251	STREETS	164,171.80	207,246.00	207,246.24	96,591.00	96,591.00	96,591.00
	Capital Outlay Totals	***164,171.80***	***207,246.00***	***207,246.24***	***96,591.00***	***96,591.00***	***96,591.00***
0300-704 HIGHWAY STREET FUND TOTAL		**164,171.80**	**207,246.00**	**207,246.24**	**96,591.00**	**96,591.00**	**96,591.00**
300 HIGHWAY STREET FUND TOTALS							
	TOTAL EXPENDITURES	164,171.80		207,246.24			
	TOTAL BUDGET OF EXPENDITURES		207,246.00		96,591.00	96,591.00	96,591.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		207,246.00		96,591.00	96,591.00	96,591.00

HARLAN COUNTY HIGHWAY BRIDGE FUND

	Code	Description
Fund	0650	HIGHWAY BRIDGE FUND
Function	705	HIGHWAY BRIDGE 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						
2-2500	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-1211	BRIDGE	85,410.06	133,665.00	133,665.49	69,717.00	69,717.00	69,717.00
	Capital Outlay Totals	***85,410.06***	***133,665.00***	***133,665.49***	***69,717.00***	***69,717.00***	***69,717.00***
0650-705 HIGHWAY BRIDGE FUND TOTAL		**85,410.06**	**133,665.00**	**133,665.49**	**69,717.00**	**69,717.00**	**69,717.00**
650 HIGHWAY BRIDGE FUND TOTALS							
	TOTAL EXPENDITURES	85,410.06		133,665.49			
	TOTAL BUDGET OF EXPENDITURES		133,665.00		69,717.00	69,717.00	69,717.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		133,665.00		69,717.00	69,717.00	69,717.00

HARLAN COUNTY ROAD/BRIDGE CONSTRUCTION FUND

	Code	Description
Fund	0800	ROAD/BRIDGE CONSTRUCTION FUND
Function	704	ROAD/BRIDGE CONSTRUCTION

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						
5-1211	BRIDGE CONTRACTS	45,442.64	462,500.00	4,469.57	250,000.00	250,000.00	250,000.00
	Capital Outlay Totals	***45,442.64***	***462,500.00***	***4,469.57***	***250,000.00***	***250,000.00***	***250,000.00***
0800-704 ROAD/BRIDGE CONSTRUCTION TOTAL		**45,442.64**	**462,500.00**	**4,469.57**	**250,000.00**	**250,000.00**	**250,000.00**
800 ROAD/BRIDGE CONSTRUCTION FUND TOTALS							
	TOTAL EXPENDITURES	45,442.64		4,469.57			
	TOTAL BUDGET OF EXPENDITURES		462,500.00		250,000.00	250,000.00	250,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		462,500.00		250,000.00	250,000.00	250,000.00

HARLAN COUNTY SHERIFF EQUIPMENT SINKING FUND

	Code	Description
Fund	0901	SHERIFF EQUIPMENT SINKING FUND
Function	980	EQUIPMENT SINKING FUND-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)
	Capital Outlay						
5-0301	CARS & TRUCKS	0.00	72,223.00	46,099.00	38,200.00	38,200.00	38,200.00
	Capital Outlay Totals	***0.00***	***72,223.00***	***46,099.00***	***38,200.00***	***38,200.00***	***38,200.00***
	Transfers Out						
7-0200	INTERFUND 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***
0901-980 EQUIPMENT SINKING FUND-SHERIFF TOTAL		**0.00**	**72,223.00**	**46,099.00**	**38,200.00**	**38,200.00**	**38,200.00**
901 SHERIFF EQUIPMENT SINKING FUND TOTALS							
	TOTAL EXPENDITURES	0.00		46,099.00			
	TOTAL BUDGET OF EXPENDITURES		72,223.00		38,200.00	38,200.00	38,200.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		72,223.00		38,200.00	38,200.00	38,200.00

HARLAN COUNTY COURTHOUSE IMPROVEMENT SINKING FUND

	Code	Description
Fund	0941	COURTHOUSE IMPROVEMENT SINKING FUND
Function	971	COURTHOUSE IMPROVEMENT SINKING FUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	127,365.37	183,919.00	140,467.50	45,000.00	45,000.00	45,000.00
5-0233	ENGINEERING FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***127,365.37***	***183,919.00***	***140,467.50***	***45,000.00***	***45,000.00***	***45,000.00***
	Transfers Out						
7-0200	Interfund Transfers	87,570.00	0.00	37.90	0.00	0.00	0.00
	Transfers Out Totals	***87,570.00***	***0.00***	***37.90***	***0.00***	***0.00***	***0.00***
0941-971 COURTHOUSE IMPROVEMENT SINKING FUND TOTAL		**214,935.37**	**183,919.00**	**140,505.40**	**45,000.00**	**45,000.00**	**45,000.00**
941 COURTHOUSE IMPROVEMENT SINKING FUND TOTALS							
	TOTAL EXPENDITURES	214,935.37		140,505.40			
	TOTAL BUDGET OF EXPENDITURES		183,919.00		45,000.00	45,000.00	45,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		183,919.00		45,000.00	45,000.00	45,000.00

HARLAN COUNTY ROAD EQUIPMENT SINKING FUND

		Code	Description
	Fund	0950	ROAD EQUIPMENT SINKING FUND
	Function	985	EQUIPMENT SINKING-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)
	Capital Outlay						
5-0302	PICKUPS	0.00	0.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADERS & LOADERS	255,100.00	325,000.00	302,270.00	373,000.00	373,000.00	373,000.00
5-0309	MOWERS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***255,100.00***	***325,000.00***	***302,270.00***	***373,000.00***	***373,000.00***	***373,000.00***
	Transfers Out						
7-0200	INTERFUND 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***
0950-985 EQUIPMENT SINKING-ROAD TOTAL		**255,100.00**	**325,000.00**	**302,270.00**	**373,000.00**	**373,000.00**	**373,000.00**
950 ROAD EQUIPMENT SINKING FUND TOTALS							
	TOTAL EXPENDITURES	255,100.00		302,270.00			
	TOTAL BUDGET OF EXPENDITURES		325,000.00		373,000.00	373,000.00	373,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		325,000.00		373,000.00	373,000.00	373,000.00

HARLAN COUNTY TOURISM FUND

	Code	Description
Fund	0990	TOURISM FUND
Function	879	TOURISM COMMITTEE

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00
1-0804	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0805	DISABILITY	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT CONTRIB.-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	O.A.S.I.- COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***14,400.00***	***14,400.00***	***14,400.00***	***14,400.00***	***14,400.00***	***14,400.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE	714.11	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	178.00	1,000.00	883.11	1,500.00	1,500.00	1,500.00
2-1101	COMPUTER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	49.22	200.00	0.00	200.00	200.00	200.00
2-1702	LODGING	150.08	300.00	0.00	300.00	300.00	300.00
2-1704	MILEAGE ALLOWANCE	220.21	500.00	0.00	500.00	500.00	500.00
2-1751	DUES, SUB, REG, & TRAINING	344.99	400.00	0.00	400.00	400.00	400.00
2-2501	CONSULTING FEES	100.00	200.00	0.00	200.00	200.00	200.00
2-6030	MEDIA - ADVERTISING	1,449.47	1,500.00	4,099.61	7,500.00	7,500.00	7,500.00
2-6040	TOURISM PROMOTION	5,600.49	5,000.00	1,850.76	2,500.00	2,500.00	2,500.00
2-6070	SPECIAL PROJECTS & GRANTS	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
2-9900	MISC.	0.00	500.00	317.99	1,076.00	1,076.00	1,076.00
	Operating Expenses Totals	***8,806.57***	***19,600.00***	***7,151.47***	***24,176.00***	***24,176.00***	***24,176.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	52.74	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***52.74***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0990-879 TOURISM COMMITTEE TOTAL		**23,259.31**	**34,000.00**	**21,551.47**	**38,576.00**	**38,576.00**	**38,576.00**
990 TOURISM FUND TOTALS							
	TOTAL EXPENDITURES	23,259.31		21,551.47			
	TOTAL BUDGET OF EXPENDITURES		34,000.00		38,576.00	38,576.00	38,576.00
	NECESSARY CASH RESERVE		12,381.00		16,230.00	16,230.00	16,230.00
	TOTAL REQUIREMENTS		46,381.00		54,806.00	54,806.00	54,806.00

HARLAN COUNTY REAPPRAISAL

					Code	Description
				Fund	1100	REAPPRAISAL
				Function	643	REAPPRAISAL
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						
2-2510	APPRAISERS FEE	1,503.75	30,000.00	28,942.00	20,000.00	20,000.00	20,000.00
	Operating Expenses Totals	***1,503.75***	***30,000.00***	***28,942.00***	***20,000.00***	***20,000.00***	***20,000.00***
	Capital Outlay						
5-9002	TRANSFERS - INTER-FUND	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	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***
1100-643 REAPPRAISAL TOTAL		**1,503.75**	**30,000.00**	**28,942.00**	**20,000.00**	**20,000.00**	**20,000.00**
1100 REAPPRAISAL TOTALS							
	TOTAL EXPENDITURES	1,503.75		28,942.00			
	TOTAL BUDGET OF EXPENDITURES		30,000.00		20,000.00	20,000.00	20,000.00
	NECESSARY CASH RESERVE		8,688.00		1,746.00	1,746.00	1,746.00
	TOTAL REQUIREMENTS		38,688.00		21,746.00	21,746.00	21,746.00

HARLAN COUNTY PRESERVATION & MODERNIZATION FUND

	Code	Description
Fund	1150	PRESERVATION & MODERNIZATION FUND
Function	604	PRESERVATION & MODERNIZATION

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						
2-1000	ADMINISTRATIVE EXPENSE	0.00	7,000.00	0.00	8,000.00	8,000.00	8,000.00
	Operating Expenses Totals	***0.00***	***7,000.00***	***0.00***	***8,000.00***	***8,000.00***	***8,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
1150-604 PRESERVATION & MODERNIZATION TOTAL		**0.00**	**7,000.00**	**0.00**	**8,000.00**	**8,000.00**	**8,000.00**
1150 PRESERVATION & MODERNIZATION FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		7,000.00		8,000.00	8,000.00	8,000.00
	NECESSARY CASH RESERVE		597.00		1,828.00	1,828.00	1,828.00
	TOTAL REQUIREMENTS		7,597.00		9,828.00	9,828.00	9,828.00

HARLAN COUNTY VETERANS' AID FUND

	Code	Description
Fund	1900	VETERANS' AID FUND
Function	802	VETERANS' 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)
	Operating Expenses						
2-2850	VETERANS' AID COSTS	1,200.00	8,812.00	236.70	11,000.00	11,000.00	11,000.00
	Operating Expenses Totals	***1,200.00***	***8,812.00***	***236.70***	***11,000.00***	***11,000.00***	***11,000.00***
	Transfers Out						
7-0200	INTERFUND 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***
1900-802 VETERANS' AID TOTAL		**1,200.00**	**8,812.00**	**236.70**	**11,000.00**	**11,000.00**	**11,000.00**
1900 VETERANS' AID FUND TOTALS							
	TOTAL EXPENDITURES	1,200.00		236.70			
	TOTAL BUDGET OF EXPENDITURES		8,812.00		11,000.00	11,000.00	11,000.00
	NECESSARY CASH RESERVE		2,393.00		150.00	150.00	150.00
	TOTAL REQUIREMENTS		11,205.00		11,150.00	11,150.00	11,150.00

HARLAN COUNTY OPIOID RECOVERY FUND

		Code	Description
	Fund	2320	OPIOID RECOVERY FUND
	Function	605	OPIOID RECOVERY

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	MISCELLANEOUS	0.00	8,200.00	0.00	17,807.00	17,807.00	17,807.00
	Operating Expenses Totals	***0.00***	***8,200.00***	***0.00***	***17,807.00***	***17,807.00***	***17,807.00***
2320-605 OPIOID RECOVERY TOTAL		**0.00**	**8,200.00**	**0.00**	**17,807.00**	**17,807.00**	**17,807.00**
2320 OPIOID RECOVERY FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		8,200.00		17,807.00	17,807.00	17,807.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		8,200.00		17,807.00	17,807.00	17,807.00

HARLAN COUNTY STOP

	Code	Description
Fund	2356	STOP
Function	666	STOP-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)
	Supplies and Materials						
3-0112	LAW ENFORCEMENT SUPPLIES	0.00	2,500.00	0.00	2,000.00	2,000.00	2,000.00
3-0128	DATA PROCESSING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***2,500.00***	***0.00***	***2,000.00***	***2,000.00***	***2,000.00***
	Capital Outlay						
5-1100	OTHER EQUIPMENT	0.00	0.00	0.00	810.00	810.00	810.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***810.00***	***810.00***	***810.00***
2356-666 STOP-DIVERSION PROGRAM TOTAL		**0.00**	**2,500.00**	**0.00**	**2,810.00**	**2,810.00**	**2,810.00**
2356 STOP TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		2,500.00		2,810.00	2,810.00	2,810.00
	NECESSARY CASH RESERVE		251.00		151.00	151.00	151.00
	TOTAL REQUIREMENTS		2,751.00		2,961.00	2,961.00	2,961.00

HARLAN COUNTY DRUG TRUST FUND

		Code	Description
	Fund	2360	DRUG TRUST FUND
	Function	783	DRUG TRUST

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						
2-1030	PETTY CASH	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	2,550.76	10,285.00	0.00	10,285.00	10,285.00	10,285.00
	Operating Expenses Totals	***2,550.76***	***10,285.00***	***0.00***	***10,285.00***	***10,285.00***	***10,285.00***
	Transfers Out						
7-0200	INTERFUND 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***
2360-783 DRUG TRUST TOTAL		**2,550.76**	**10,285.00**	**0.00**	**10,285.00**	**10,285.00**	**10,285.00**
2360 DRUG TRUST FUND TOTALS							
	TOTAL EXPENDITURES	2,550.76		0.00			
	TOTAL BUDGET OF EXPENDITURES		10,285.00		10,285.00	10,285.00	10,285.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		10,285.00		10,285.00	10,285.00	10,285.00

HARLAN COUNTY SHERIFF GRANT FUND

	Code	Description
Fund	2501	SHERIFF GRANT FUND
Function	668	SHERIFF GRANT FUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0202	OTHER DEPUTIES SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIRE. CONTR-CTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	O.A.S.I.-COUNTY SHARE	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						
2-1856	CLICK IT OR TICKET	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	INTERFUND 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***
2501-668 SHERIFF GRANT FUND TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2501 SHERIFF GRANT FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		0.00	0.00	0.00

HARLAN COUNTY COVID AMERICAN RESCUE PLAN

	Code	Description
Fund	2580	COVID AMERICAN RESCUE PLAN
Function	801	COVID-AMERICAN RESCUE PLAN

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. EXPENSE	220,623.98	485,902.00	40,017.97	495,884.00	495,884.00	495,884.00
	Operating Expenses Totals	***220,623.98***	***485,902.00***	***40,017.97***	***495,884.00***	***495,884.00***	***495,884.00***
2580-801 COVID-AMERICAN RESCUE PLAN TOTAL		**220,623.98**	**485,902.00**	**40,017.97**	**495,884.00**	**495,884.00**	**495,884.00**
2580 COVID AMERICAN RESCUE PLAN TOTALS							
	TOTAL EXPENDITURES	220,623.98		40,017.97			
	TOTAL BUDGET OF EXPENDITURES		485,902.00		495,884.00	495,884.00	495,884.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		485,902.00		495,884.00	495,884.00	495,884.00

HARLAN COUNTY INHERITANCE TAX FUND

	Code	Description
Fund	2700	INHERITANCE TAX FUND
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						
2-1016	MICROFILMING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	MAINTENANCE & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONTRACTUAL SERVICES (BOOK BINDING)	0.00	0.00	0.00	0.00	0.00	0.00
2-2502	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-8000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
2-8065	TAX REFUNDED TO TAXPAYERS	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	1,157.38	0.00	0.00	19,855.00	19,855.00	19,855.00
	Operating Expenses Totals	***1,157.38***	***0.00***	***0.00***	***19,855.00***	***19,855.00***	***19,855.00***
	Equipment Rental						
4-0306	OTHER 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						
5-0230	COURTHOUSE REMODELING	0.00	0.00	0.00	0.00	0.00	0.00
5-0300	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0303	SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1216	GRAVEL SURFACING	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	INTER FUND TRANSFERS	0.00	1,720,000.00	252,500.00	2,065,145.00	2,065,145.00	2,065,145.00
7-0300	TRANSFER OF FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***1,720,000.00***	***252,500.00***	***2,065,145.00***	***2,065,145.00***	***2,065,145.00***
2700-982 INHERITANCE TAX TOTAL		**1,157.38**	**1,720,000.00**	**252,500.00**	**2,085,000.00**	**2,085,000.00**	**2,085,000.00**
2700 INHERITANCE TAX FUND TOTALS							
	TOTAL EXPENDITURES	1,157.38		252,500.00			
	TOTAL BUDGET OF EXPENDITURES		1,720,000.00		2,085,000.00	2,085,000.00	2,085,000.00
	NECESSARY CASH RESERVE		4,786.00		5,261.00	5,261.00	5,261.00
	TOTAL REQUIREMENTS		1,724,786.00		2,090,261.00	2,090,261.00	2,090,261.00

HARLAN COUNTY LOTTERY FUND

		Code	Description
	Fund	2800	LOTTERY FUND
	Function	920	LOTTERY

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	28.80	0.00	0.00	0.00	0.00	0.00
2-4000	LANDFILL-REFUSE (TIRE DISPOSAL)	0.00	0.00	0.00	0.00	0.00	0.00
2-4423	VICTIMS ASSISTANT PROGRAM (CASA)	12,000.00	10,000.00	0.00	0.00	0.00	0.00
2-4428	LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00
2-4432	PUBLIC TRANSIT	0.00	0.00	0.00	0.00	0.00	0.00
2-4436	COMMUNITY ACTION	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	465.00	100.00	850.00	850.00	850.00
	Operating Expenses Totals	***12,028.80***	***10,465.00***	***100.00***	***850.00***	***850.00***	***850.00***
	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***
2800-920 LOTTERY TOTAL		**12,028.80**	**10,465.00**	**100.00**	**850.00**	**850.00**	**850.00**
2800 LOTTERY FUND TOTALS							
	TOTAL EXPENDITURES	12,028.80		100.00			
	TOTAL BUDGET OF EXPENDITURES		10,465.00		850.00	850.00	850.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		10,465.00		850.00	850.00	850.00

HARLAN COUNTY 911 EMERGENCY

	Code	Description
Fund	2910	911 EMERGENCY
Function	697	911 EMERGENCY

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						
2-5003	911 EMERGENCY	6,405.07	12,000.00	5,400.72	10,000.00	10,000.00	10,000.00
	Operating Expenses Totals	***6,405.07***	***12,000.00***	***5,400.72***	***10,000.00***	***10,000.00***	***10,000.00***
	Supplies and Materials						
3-0301	911 SIGNS & POSTS	20.00	2,000.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***20.00***	***2,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
2910-697 911 EMERGENCY TOTAL		**6,425.07**	**14,000.00**	**5,400.72**	**10,000.00**	**10,000.00**	**10,000.00**
2910 911 EMERGENCY TOTALS							
	TOTAL EXPENDITURES	6,425.07		5,400.72			
	TOTAL BUDGET OF EXPENDITURES		14,000.00		10,000.00	10,000.00	10,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		14,000.00		10,000.00	10,000.00	10,000.00

HARLAN COUNTY SHERIFF'S COMMISSARY

	Code	Description
Fund	2965	SHERIFF'S COMMISSARY
Function	651	SHERIFF'S COMMISSARY

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	SHERIFF COMMISSARY	0.00	1,200.00	179.34	1,200.00	1,200.00	1,200.00
	Operating Expenses Totals	***0.00***	***1,200.00***	***179.34***	***1,200.00***	***1,200.00***	***1,200.00***
2965-651 SHERIFF'S COMMISSARY TOTAL		**0.00**	**1,200.00**	**179.34**	**1,200.00**	**1,200.00**	**1,200.00**
2965 SHERIFF'S COMMISSARY TOTALS							
	TOTAL EXPENDITURES	0.00		179.34			
	TOTAL BUDGET OF EXPENDITURES		1,200.00		1,200.00	1,200.00	1,200.00
	NECESSARY CASH RESERVE		390.00		346.00	346.00	346.00
	TOTAL REQUIREMENTS		1,590.00		1,546.00	1,546.00	1,546.00

HARLAN COUNTY HOSPITAL BOND FUND

	Code	Description
Fund	3100	HOSPITAL BOND FUND
Function	900	HOSPITAL 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)
	Operating Expenses						
2-2505	REGISTRAR FEES	60.00	600.00	60.00	600.00	600.00	600.00
	Operating Expenses Totals	***60.00***	***600.00***	***60.00***	***600.00***	***600.00***	***600.00***
	Debt Service						
6-0100	PRINCIPAL RETIREMENT	390,000.00	450,000.00	390,000.00	390,000.00	390,000.00	390,000.00
6-0200	INTEREST PAYMENTS	7,020.00	29,510.00	5,850.00	4,290.00	4,290.00	4,290.00
6-0300	BOND REFINANCING COST	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service Totals	***397,020.00***	***479,510.00***	***395,850.00***	***394,290.00***	***394,290.00***	***394,290.00***
	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***
3100-900 HOSPITAL BOND FUND TOTAL		**397,080.00**	**480,110.00**	**395,910.00**	**394,890.00**	**394,890.00**	**394,890.00**
3100 HOSPITAL BOND FUND TOTALS							
	TOTAL EXPENDITURES	397,080.00		395,910.00			
	TOTAL BUDGET OF EXPENDITURES		480,110.00		394,890.00	394,890.00	394,890.00
	NECESSARY CASH RESERVE		59,307.00		92,583.00	92,583.00	92,583.00
	TOTAL REQUIREMENTS		539,417.00		487,473.00	487,473.00	487,473.00

HARLAN COUNTY GENERAL FUND REVENUE						Code	Description
					Fund	0100	GENERAL FUND
					Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**NET FUND BALANCE**	**881,803.44**	**410,237.79**	**410,237.79**	**444,265.16**	**444,265.16**	**444,265.16**
	Taxes						
300-00	PROPERTY TAXES	1,876,019.17	2,422,337.00	2,076,142.97	2,489,248.00	2,489,248.00	2,489,248.00
304-00	MOTOR VEHICLE TAX	184,367.48	184,000.00	187,607.69	187,500.00	187,500.00	187,500.00
	Taxes Totals	***2,060,386.65***	***2,606,337.00***	***2,263,750.66***	***2,676,748.00***	***2,676,748.00***	***2,676,748.00***
	Licenses and Permits						
325-05	ZONING FEES	800.00	500.00	525.00	500.00	500.00	500.00
	Licenses and Permits Totals	***800.00***	***500.00***	***525.00***	***500.00***	***500.00***	***500.00***
	Intergovernmental Federal						
331-02	TITLE IV-D CHILD SUPPORT ENF- ATTY	10,954.98	11,000.00	7,722.78	7,700.00	7,700.00	7,700.00
331-04	TITLE IV-D CSE INCENTIVE - ATTORNEY	0.00	0.00	1,536.00	1,500.00	1,500.00	1,500.00
334-01	FEMA PAYMENTS	0.00	0.00	100,997.49	53,000.00	53,000.00	53,000.00
338-01	US ENTITLEMENT LAND SEC 1	96,127.00	95,000.00	102,234.00	100,000.00	100,000.00	100,000.00
	Intergovernmental Federal Totals	***107,081.98***	***106,000.00***	***212,490.27***	***162,200.00***	***162,200.00***	***162,200.00***
	Intergovernmental State						
340-01	STATE GRANTS	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00
340-02	STATE GRANTS - SHERIFF	0.00	0.00	10,501.14	0.00	0.00	0.00
340-03	STATE GRANTS - ROAD	0.00	0.00	5,100.00	0.00	0.00	0.00
344-01	HOMESTEAD EXEMPTION	20,885.58	0.00	26,011.72	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT - L.B. 367	177,347.52	0.00	227,259.00	0.00	0.00	0.00
345-02	INSURANCE TAX ALLOCATION	10,344.12	10,000.00	10,855.79	10,500.00	10,500.00	10,500.00
345-03	AIRLINE TAX	2,546.63	2,500.00	2,666.88	2,500.00	2,500.00	2,500.00
346-01	PRO RATE MOTOR VEHICLE	3,469.18	3,400.00	5,887.41	5,000.00	5,000.00	5,000.00
346-02	CARLINE TAX	671.53	670.00	780.62	750.00	750.00	750.00
	Intergovernmental State Totals	***215,264.56***	***16,570.00***	***289,062.56***	***33,750.00***	***33,750.00***	***33,750.00***
	Other Intergovernmental						
350-01	HAZMAT MITIGATION PLAN	0.00	0.00	3,019.80	0.00	0.00	0.00
353-01	IN LIEU TAX - 1957 & PRIOR	42.79	0.00	42.79	0.00	0.00	0.00
353-02	IN LIEU TAX - 5% GROSS	16,729.60	16,725.00	16,048.25	16,000.00	16,000.00	16,000.00
353-03	IN LIEU OF TAXES - LRNRD	0.00	0.00	564.95	500.00	500.00	500.00
357-07	EXTENSION FUNDS FROM FURNAS COUNTY	84.92	0.00	0.00	0.00	0.00	0.00
	Other Intergovernmental Totals	***16,857.31***	***16,725.00***	***19,675.79***	***16,500.00***	***16,500.00***	***16,500.00***
	County Treasurer						
360-01	DRIVERS LICENSE FEES	854.00	850.00	771.50	750.00	750.00	750.00
360-02	MTR VEH REGISTRATION FEES	23,847.03	23,500.00	22,616.89	22,500.00	22,500.00	22,500.00
360-04	REDEMPTION FEES	1,716.00	1,700.00	1,804.00	1,700.00	1,700.00	1,700.00
360-05	DISTRESS WARRANT FEES	44.00	50.00	50.00	50.00	50.00	50.00
360-06	TAX SALE FEES	1,635.00	1,500.00	455.00	1,000.00	1,000.00	1,000.00

HARLAN COUNTY GENERAL FUND REVENUE

		Code	Description
	Fund	0100	GENERAL FUND
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
360-07	ADVERTISING FEES	1,085.00	1,000.00	770.00	750.00	750.00	750.00
360-08	ASSIGNMENT FEE - TAX SALE	0.00	0.00	20.00	0.00	0.00	0.00
360-19	TREASURER TAX DEED FEE	0.00	0.00	20.00	0.00	0.00	0.00
361-01	HOMESTEAD EXEMPTION COMM	1,734.83	1,725.00	2,075.15	2,000.00	2,000.00	2,000.00
361-02	PROPERTY TAX CREDIT 1% COMMISSION	11,995.90	12,000.00	14,581.08	14,500.00	14,500.00	14,500.00
361-03	SALES TAX COMMISSION	5,559.04	5,500.00	5,975.39	6,000.00	6,000.00	6,000.00
361-08	M.V. FEES COMM	5,891.66	5,800.00	5,991.19	5,900.00	5,900.00	5,900.00
363-01	PROPERTY TAX COMMISSIONS	109,052.10	110,000.00	115,666.11	116,000.00	116,000.00	116,000.00
363-02	CITY MOWING COMMISSION	0.00	0.00	2.53	0.00	0.00	0.00
363-08	OCCUPATION TAX COMMISSIONS	8,026.42	8,000.00	8,094.11	8,000.00	8,000.00	8,000.00
	County Treasurer Totals	***171,440.98***	***171,625.00***	***178,892.95***	***179,150.00***	***179,150.00***	***179,150.00***
	County Clerk						
371-01	FILING AND RECORDING FEES	19,839.15	20,000.00	16,361.50	20,000.00	20,000.00	20,000.00
371-02	DOC STAMPS-COUNTY SHARE	23,189.18	20,000.00	15,013.49	20,000.00	20,000.00	20,000.00
371-03	MISCELLANEOUS FEES - COUNTY CLERK	0.00	0.00	75.25	0.00	0.00	0.00
371-05	MARRIAGE LICENSES	0.00	0.00	250.00	0.00	0.00	0.00
371-06	POLITICAL FILING FEES	0.00	0.00	537.86	0.00	0.00	0.00
	County Clerk Totals	***43,028.33***	***40,000.00***	***32,238.10***	***40,000.00***	***40,000.00***	***40,000.00***
	Clerk of the District Court						
380-01	FILING FEES-DIST COURT	4,587.09	3,500.00	1,581.11	2,500.00	2,500.00	2,500.00
380-05	MISC FEES/REVENUES-CDC	300.00	0.00	0.00	0.00	0.00	0.00
	Clerk of the District Court Totals	***4,887.09***	***3,500.00***	***1,581.11***	***2,500.00***	***2,500.00***	***2,500.00***
	County Court						
390-01	COUNTY COURT COST REFUNDS	887.31	400.00	470.55	450.00	450.00	450.00
	County Court Totals	***887.31***	***400.00***	***470.55***	***450.00***	***450.00***	***450.00***
	Election Commissioner						
393-02	ELECTION COSTS RECOVERED	4,732.95	0.00	0.00	0.00	0.00	0.00
	Election Commissioner Totals	***4,732.95***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	County Sheriff						
395-01	SHERIFF SERVICE FEES	3,347.36	3,300.00	3,558.00	3,500.00	3,500.00	3,500.00
395-02	SHERIFF MILEAGE/COST REFUND	1,679.05	1,500.00	892.93	1,250.00	1,250.00	1,250.00
395-03	LAW ENFORCEMENT SVC-CONTRACTUAL	41,616.00	41,500.00	41,616.00	41,500.00	41,500.00	41,500.00
395-05	REIMB. FOR COUNTY & CITY PRISONERS	3,280.00	2,450.00	1,320.00	2,300.00	2,300.00	2,300.00
395-06	CORPS OF ENGINEERS CONTRACT -FED.	38,165.00	38,000.00	39,692.20	39,500.00	39,500.00	39,500.00
395-07	REIMBURSEMENTS - OTHER	0.00	0.00	380.90	0.00	0.00	0.00
395-10	VEHICLE INSPRCTION ACCT	2,820.00	2,615.00	3,000.00	3,000.00	3,000.00	3,000.00
395-13	HANDGUN APPLICATION FEE	630.00	500.00	665.00	500.00	500.00	500.00
395-15	MISCELLANEOUS REVENUE	61.00	500.00	177.39	200.00	200.00	200.00

HARLAN COUNTY GENERAL FUND REVENUE

		Code	Description
	Fund	0100	GENERAL FUND
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
395-18	COMMISION FROM PHONE CARDS	262.04	400.00	296.13	275.00	275.00	275.00
395-19	PHONE CARDS PURCHASED FROM OFFICE	1,030.00	1,000.00	542.74	750.00	750.00	750.00
395-20	WORK RELEASE PROGRAM	340.00	500.00	1,540.00	750.00	750.00	750.00
395-25	COMMISSIONS	480.00	0.00	0.00	0.00	0.00	0.00
	County Sheriff Totals	***93,710.45***	***92,265.00***	***93,681.29***	***93,525.00***	***93,525.00***	***93,525.00***
	County Attorney						
396-01	CHECK COLL FEES - ATTY	30.00	50.00	30.00	30.00	30.00	30.00
396-09	ENROLLMENT FEES - DIVERSION PROGRAM	250.00	150.00	100.00	100.00	100.00	100.00
	County Attorney Totals	***280.00***	***200.00***	***130.00***	***130.00***	***130.00***	***130.00***
	Other Fees and Miscellaneous						
470-01	OVERLOAD-25% CO SHARE	219.00	500.00	868.50	750.00	750.00	750.00
472-01	COUNTY COURT-BOND FORFEITURE	1,074.00	0.00	4,627.00	1,000.00	1,000.00	1,000.00
510-01	INTEREST ON INVESTMENTS	21,838.06	20,000.00	81,576.71	80,000.00	80,000.00	80,000.00
510-05	INTEREST ON INVESTMENTS - SHERIFF	6.11	0.00	4.57	0.00	0.00	0.00
530-01	SALE OF SURPLUS PROPERTY-F.EQUIP	0.00	0.00	35,800.00	10,000.00	10,000.00	10,000.00
530-03	SALE OF SURPLUS MATERIALS	209.40	0.00	20.00	0.00	0.00	0.00
530-09	EXPENSE REIMBURSEMENT	10,223.25	10,000.00	9,301.58	10,000.00	10,000.00	10,000.00
531-02	INSURANCE SETTLEMENTS	0.00	0.00	14,882.46	0.00	0.00	0.00
531-04	NIRMA - DIVIDENDS	1,440.00	1,500.00	3,025.00	2,500.00	2,500.00	2,500.00
532-08	POP MACHINE REVENUE	33.15	50.00	53.55	50.84	50.84	50.84
534-02	DONATION MONEY FROM KAUK BROTHERS	0.00	0.00	480.00	0.00	0.00	0.00
540-01	MISCELLANEOUS REVENUE	7,444.24	220.21	13,168.86	300.00	300.00	300.00
	Other Fees and Miscellaneous Totals	***42,487.21***	***32,270.21***	***163,808.23***	***104,600.84***	***104,600.84***	***104,600.84***
	Transfers						
590-02	TRANSFERS-INTER FUND	0.00	1,720,000.00	37.90	2,065,145.00	2,065,145.00	2,065,145.00
	Transfers Totals	***0.00***	***1,720,000.00***	***37.90***	***2,065,145.00***	***2,065,145.00***	***2,065,145.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**1,767,629.09**	**2,794,293.00**	**1,590,439.23**	**3,330,216.00**	**3,330,216.00**	**3,330,216.00**
	TOTAL PROPERTY TAXES	**1,876,019.17**	**2,422,337.00**	**2,076,142.97**	**2,489,248.00**	**2,489,248.00**	**2,489,248.00**
	TOTAL REVENUE AVAILABLE	**3,643,648.26**	**5,216,630.00**	**3,666,582.20**	**5,819,464.00**	**5,819,464.00**	**5,819,464.00**
	Less: EXPENDITURES	**3,233,410.47**	**5,173,847.00**	**3,222,317.04**			
	BALANCE FORWARD/CASH RESERVE	**410,237.79**	**42,783.00**	**444,265.16**			

HARLAN COUNTY ROAD FUND REVENUE

		Code	Description
	Fund	0200	ROAD 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	**NET FUND BALANCE**	**87,463.42**	**185.24**	**185.24**	**29,419.53**	**29,419.53**	**29,419.53**
	Licenses and Permits						
325-06	RIGHT OF WAY PERMITS	1,040.00	1,000.00	1,590.00	1,000.00	1,000.00	1,000.00
	Licenses and Permits Totals	***1,040.00***	***1,000.00***	***1,590.00***	***1,000.00***	***1,000.00***	***1,000.00***
	Intergovernmental State						
346-03	MOTOR VEHICLE FEE (ROAD)	66,310.72	65,800.00	73,301.39	72,500.00	72,500.00	72,500.00
347-01	HIGHWAY ALLOCATION	952,532.66	1,015,483.00	1,021,760.72	1,043,677.00	1,043,677.00	1,043,677.00
347-02	INCENTIVE-HIGHWAY SUPT.	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
347-10	ROAD/BRIDGE PROJECT COSTS	85,868.00	0.00	0.00	0.00	0.00	0.00
	Intergovernmental State Totals	***1,113,711.38***	***1,090,283.00***	***1,104,062.11***	***1,125,177.00***	***1,125,177.00***	***1,125,177.00***
	County Treasurer						
361-03	SALES TAX COMMISSION	1,435.31	1,200.00	899.80	900.00	900.00	900.00
	County Treasurer Totals	***1,435.31***	***1,200.00***	***899.80***	***900.00***	***900.00***	***900.00***
	Other Fees and Miscellaneous						
420-01	MACHINE HIRE	4,990.00	0.00	1,240.00	1,000.00	1,000.00	1,000.00
530-03	SALE OF SURPLUS PROPERETY - MISC.	3,162.73	1,000.00	1,361.45	1,000.00	1,000.00	1,000.00
530-05	SALE OF MATERIALS	3,206.94	3,200.00	1,574.20	2,000.00	2,000.00	2,000.00
530-07	LABOR DONE BY ROAD DEPARTMENT	2,080.00	1,500.00	60.00	0.00	0.00	0.00
530-08	TAX ON SALE OF MATERIALS	35.49	0.00	64.81	0.00	0.00	0.00
540-01	MISCELLANEOUS REVENUE	8,912.48	200.76	37,472.31	410.47	410.47	410.47
	Other Fees and Miscellaneous Totals	***22,387.64***	***5,900.76***	***41,772.77***	***4,410.47***	***4,410.47***	***4,410.47***
	Transfers						
590-02	TRANSFERS-INTER FUND	617,500.00	1,582,950.00	1,036,500.00	2,015,000.00	2,015,000.00	2,015,000.00
	Transfers Totals	***617,500.00***	***1,582,950.00***	***1,036,500.00***	***2,015,000.00***	***2,015,000.00***	***2,015,000.00***
	TOTAL REVENUE AVAILABLE	**1,843,537.75**	**2,681,519.00**	**2,185,009.92**	**3,175,907.00**	**3,175,907.00**	**3,175,907.00**
	Less: EXPENDITURES	**1,843,352.51**	**2,631,519.00**	**2,155,590.39**			
	BALANCE FORWARD/CASH RESERVE	**185.24**	**50,000.00**	**29,419.53**			

HARLAN COUNTY HIGHWAY STREET FUND REVENUE

					Code	Description
				Fund	0300	HIGHWAY STREET 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	**NET FUND BALANCE**	**164,171.80**	**104,533.20**	**104,533.20**	**0.00**	**0.00**	**0.00**
	Intergovernmental State						
347-50	HIGHWAY STREET BUYBACK PROGRAM	104,533.20	102,712.80	102,713.04	96,591.00	96,591.00	96,591.00
	Intergovernmental State Totals	***104,533.20***	***102,712.80***	***102,713.04***	***96,591.00***	***96,591.00***	***96,591.00***
	TOTAL REVENUE AVAILABLE	**268,705.00**	**207,246.00**	**207,246.24**	**96,591.00**	**96,591.00**	**96,591.00**
	Less: EXPENDITURES	**164,171.80**	**207,246.00**	**207,246.24**			
	BALANCE FORWARD/CASH RESERVE	**104,533.20**	**0.00**	**0.00**			

HARLAN COUNTY HIGHWAY BRIDGE FUND REVENUE

					Code	Description
				Fund	0650	HIGHWAY BRIDGE 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**	**85,410.06**	**78,872.32**	**78,872.32**	**0.00**	**0.00**	**0.00**
	Intergovernmental State						
347-60	HIGHWAY BRIDGE BUYBACK PROGRAM	78,872.32	54,792.68	54,793.17	69,717.00	69,717.00	69,717.00
	Intergovernmental State Totals	***78,872.32***	***54,792.68***	***54,793.17***	***69,717.00***	***69,717.00***	***69,717.00***
	TOTAL REVENUE AVAILABLE	**164,282.38**	**133,665.00**	**133,665.49**	**69,717.00**	**69,717.00**	**69,717.00**
	Less: EXPENDITURES	**85,410.06**	**133,665.00**	**133,665.49**			
	BALANCE FORWARD/CASH RESERVE	**78,872.32**	**0.00**	**0.00**			

HARLAN COUNTY ROAD/BRIDGE CONSTRUCTION FUND REVENUE

					Code	Description
				Fund	0800	ROAD/BRIDGE CONSTRUCTION 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	**BEGINNING BALANCE**	**58,006.37**	**12,563.73**	**12,563.73**	**8,094.16**	**8,094.16**	**8,094.16**
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS REVENUE	0.00	0.27	0.00	0.84	0.84	0.84
	Other Fees and Miscellaneous Totals	***0.00***	***0.27***	***0.00***	***0.84***	***0.84***	***0.84***
	Transfers						
590-02	TRANSFERS INTER-FUND	0.00	449,936.00	0.00	241,905.00	241,905.00	241,905.00
	Transfers Totals	***0.00***	***449,936.00***	***0.00***	***241,905.00***	***241,905.00***	***241,905.00***
	TOTAL REVENUE AVAILABLE	**58,006.37**	**462,500.00**	**12,563.73**	**250,000.00**	**250,000.00**	**250,000.00**
	Less: EXPENDITURES	**45,442.64**	**462,500.00**	**4,469.57**			
	BALANCE FORWARD/CASH RESERVE	**12,563.73**	**0.00**	**8,094.16**			

HARLAN COUNTY SHERIFF EQUIPMENT SINKING FUND REVENUE

					Code	Description
				Fund	0901	SHERIFF EQUIPMENT SINKING FUND
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**NET FUND BALANCE**	**15,000.00**	**72,223.00**	**72,223.00**	**38,124.00**	**38,124.00**	**38,124.00**
	Transfers						
590-02	INTERFUND TRANSFER	57,223.00	0.00	12,000.00	76.00	76.00	76.00
	Transfers Totals	***57,223.00***	***0.00***	***12,000.00***	***76.00***	***76.00***	***76.00***
	TOTAL REVENUE AVAILABLE	**72,223.00**	**72,223.00**	**84,223.00**	**38,200.00**	**38,200.00**	**38,200.00**
	Less: EXPENDITURES	**0.00**	**72,223.00**	**46,099.00**			
	BALANCE FORWARD/CASH RESERVE	**72,223.00**	**0.00**	**38,124.00**			

HARLAN COUNTY COURTHOUSE IMPROVEMENT SINKING FUND REVENUE

					Code	Description
				Fund	0941	COURTHOUSE IMPROVEMENT SINKING FUND
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**318,854.20**	**183,918.83**	**183,918.83**	**43,413.43**	**43,413.43**	**43,413.43**
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS REVENUE	0.00	0.17	0.00	0.57	0.57	0.57
	Other Fees and Miscellaneous Totals	***0.00***	***0.17***	***0.00***	***0.57***	***0.57***	***0.57***
	Transfers						
590-02	TRANSFER INTER-FUND	80,000.00	0.00	0.00	1,586.00	1,586.00	1,586.00
	Transfers Totals	***80,000.00***	***0.00***	***0.00***	***1,586.00***	***1,586.00***	***1,586.00***
	TOTAL REVENUE AVAILABLE	**398,854.20**	**183,919.00**	**183,918.83**	**45,000.00**	**45,000.00**	**45,000.00**
	Less: EXPENDITURES	**214,935.37**	**183,919.00**	**140,505.40**			
	BALANCE FORWARD/CASH RESERVE	**183,918.83**	**0.00**	**43,413.43**			

HARLAN COUNTY ROAD EQUIPMENT SINKING FUND REVENUE

					Code	Description
				Fund	0950	ROAD EQUIPMENT SINKING FUND
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**NET FUND BALANCE**	**275,000.00**	**324,900.00**	**324,900.00**	**372,630.00**	**372,630.00**	**372,630.00**
	Transfers						
590-02	TRANSFERS INTER-FUND	305,000.00	100.00	350,000.00	370.00	370.00	370.00
	Transfers Totals	***305,000.00***	***100.00***	***350,000.00***	***370.00***	***370.00***	***370.00***
	TOTAL REVENUE AVAILABLE	**580,000.00**	**325,000.00**	**674,900.00**	**373,000.00**	**373,000.00**	**373,000.00**
	Less: EXPENDITURES	**255,100.00**	**325,000.00**	**302,270.00**			
	BALANCE FORWARD/CASH RESERVE	**324,900.00**	**0.00**	**372,630.00**			

HARLAN COUNTY TOURISM FUND REVENUE

					Code	Description
				Fund	0990	TOURISM 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	**NET FUND BALANCE**	**24,137.26**	**26,380.99**	**26,380.99**	**30,805.76**	**30,805.76**	**30,805.76**
	Taxes						
315-00	LODGING TAX - COUNTY VISITOR PROM.	23,628.04	20,000.01	25,976.24	24,000.24	24,000.24	24,000.24
	Taxes Totals	***23,628.04***	***20,000.01***	***25,976.24***	***24,000.24***	***24,000.24***	***24,000.24***
	Intergovernmental State						
340-01	STATE GRANTS	1,875.00	0.00	0.00	0.00	0.00	0.00
	Intergovernmental State Totals	***1,875.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**49,640.30**	**46,381.00**	**52,357.23**	**54,806.00**	**54,806.00**	**54,806.00**
	Less: EXPENDITURES	**23,259.31**	**34,000.00**	**21,551.47**			
	BALANCE FORWARD/CASH RESERVE	**26,380.99**	**12,381.00**	**30,805.76**			

HARLAN COUNTY REAPPRAISAL REVENUE

		Code	Description
	Fund	1100	REAPPRAISAL
	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	**NET FUND BALANCE**	**30,191.00**	**38,687.25**	**38,687.25**	**9,745.25**	**9,745.25**	**9,745.25**
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS REVENUE	0.00	0.75	0.00	0.75	0.75	0.75
	Other Fees and Miscellaneous Totals	***0.00***	***0.75***	***0.00***	***0.75***	***0.75***	***0.75***
	Transfers						
590-02	TRANSFERS INTER-FUND	10,000.00	0.00	0.00	12,000.00	12,000.00	12,000.00
	Transfers Totals	***10,000.00***	***0.00***	***0.00***	***12,000.00***	***12,000.00***	***12,000.00***
	TOTAL REVENUE AVAILABLE	**40,191.00**	**38,688.00**	**38,687.25**	**21,746.00**	**21,746.00**	**21,746.00**
	Less: EXPENDITURES	**1,503.75**	**30,000.00**	**28,942.00**			
	BALANCE FORWARD/CASH RESERVE	**38,687.25**	**8,688.00**	**9,745.25**			

HARLAN COUNTY PRESERVATION & MODERNIZATION FUND REVENUE

		Code	Description
	Fund	1150	PRESERVATION & MODERNIZATION 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**	**1,093.13**	**4,396.63**	**4,396.63**	**7,118.63**	**7,118.63**	**7,118.63**
	Register of Deeds						
394-01	FILING AND RECORDING FEES	3,303.50	3,200.37	2,722.00	2,709.37	2,709.37	2,709.37
	Register of Deeds Totals	***3,303.50***	***3,200.37***	***2,722.00***	***2,709.37***	***2,709.37***	***2,709.37***
	TOTAL REVENUE AVAILABLE	**4,396.63**	**7,597.00**	**7,118.63**	**9,828.00**	**9,828.00**	**9,828.00**
	Less: EXPENDITURES	**0.00**	**7,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**4,396.63**	**597.00**	**7,118.63**			

HARLAN COUNTY VETERANS' AID FUND REVENUE

					Code	Description
				Fund	1900	VETERANS' AID 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	**8ET FUND BALANCE 7-1**	**0.00**	**11,204.48**	**11,204.48**	**11,060.10**	**11,060.10**	**11,060.10**
	Other Fees and Miscellaneous						
510-01	INTEREST ON INVESTMENTS	28.09	0.52	92.32	89.90	89.90	89.90
	Other Fees and Miscellaneous Totals	***28.09***	***0.52***	***92.32***	***89.90***	***89.90***	***89.90***
	Transfers						
590-02	TRANSFERS INTER-FUND	12,376.39	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	***12,376.39***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**12,404.48**	**11,205.00**	**11,296.80**	**11,150.00**	**11,150.00**	**11,150.00**
	Less: EXPENDITURES	**1,200.00**	**8,812.00**	**236.70**			
	BALANCE FORWARD/CASH RESERVE	**11,204.48**	**2,393.00**	**11,060.10**			

HARLAN COUNTY OPIOID RECOVERY FUND REVENUE						Code	Description
					Fund	2320	OPIOID RECOVERY 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	**NET FUND BALANCE**	**0.00**	**4,077.75**	**4,077.75**	**11,057.16**	**11,057.16**	**11,057.16**
	County Attorney						
396-08	Opioid Recovery Funds	4,077.75	4,122.25	0.00	0.00	0.00	0.00
	County Attorney Totals	***4,077.75***	***4,122.25***	***0.00***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
531-01	OPIOID RECOVERY	0.00	0.00	6,979.41	6,749.84	6,749.84	6,749.84
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***6,979.41***	***6,749.84***	***6,749.84***	***6,749.84***
	TOTAL REVENUE AVAILABLE	**4,077.75**	**8,200.00**	**11,057.16**	**17,807.00**	**17,807.00**	**17,807.00**
	Less: EXPENDITURES	**0.00**	**8,200.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**4,077.75**	**0.00**	**11,057.16**			

HARLAN COUNTY STOP REVENUE						Code	Description
					Fund	2356	STOP
					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	**NET FUND BALANCE**	**2,570.22**	**2,650.22**	**2,650.22**	**2,810.22**	**2,810.22**	**2,810.22**
	County Attorney						
396-08	STOP PROGRAM FEES	80.00	100.00	160.00	150.00	150.00	150.00
	County Attorney Totals	***80.00***	***100.00***	***160.00***	***150.00***	***150.00***	***150.00***
	Other Fees and Miscellaneous						
540-01	MISC. REVENUE	0.00	0.78	0.00	0.78	0.78	0.78
	Other Fees and Miscellaneous Totals	***0.00***	***0.78***	***0.00***	***0.78***	***0.78***	***0.78***
	TOTAL REVENUE AVAILABLE	**2,650.22**	**2,751.00**	**2,810.22**	**2,961.00**	**2,961.00**	**2,961.00**
	Less: EXPENDITURES	**0.00**	**2,500.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**2,650.22**	**251.00**	**2,810.22**			

HARLAN COUNTY DRUG TRUST FUND REVENUE

		Code	Description
	Fund	2360	DRUG TRUST 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	**NET FUND BALANCE**	**12,835.00**	**10,284.24**	**10,284.24**	**10,284.24**	**10,284.24**	**10,284.24**
	Other Fees and Miscellaneous						
540-01	MISC. REVENUE	0.00	0.76	0.00	0.76	0.76	0.76
	Other Fees and Miscellaneous Totals	***0.00***	***0.76***	***0.00***	***0.76***	***0.76***	***0.76***
	TOTAL REVENUE AVAILABLE	**12,835.00**	**10,285.00**	**10,284.24**	**10,285.00**	**10,285.00**	**10,285.00**
	Less: EXPENDITURES	**2,550.76**	**10,285.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**10,284.24**	**0.00**	**10,284.24**			

HARLAN COUNTY SHERIFF GRANT FUND REVENUE

		Code	Description
	Fund	2501	SHERIFF GRANT FUND
	Function	ALL	

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

HARLAN COUNTY COVID AMERICAN RESCUE PLAN REVENUE

					Code	Description
				Fund	2580	COVID AMERICAN RESCUE PLAN
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**568,955.00**	**485,901.02**	**485,901.02**	**495,883.05**	**495,883.05**	**495,883.05**
	Intergovernmental Federal						
339-26	TRIBAL CONSISTENCY FUNDS	50,000.00	0.00	50,000.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***50,000.00***	***0.00***	***50,000.00***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
540-01	REIMBRUSEMENT	0.00	0.98	0.00	0.95	0.95	0.95
	Other Fees and Miscellaneous Totals	***0.00***	***0.98***	***0.00***	***0.95***	***0.95***	***0.95***
	Transfers						
590-02	TRANSFER IN	87,570.00	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	***87,570.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**706,525.00**	**485,902.00**	**535,901.02**	**495,884.00**	**495,884.00**	**495,884.00**
	Less: EXPENDITURES	**220,623.98**	**485,902.00**	**40,017.97**			
	BALANCE FORWARD/CASH RESERVE	**485,901.02**	**0.00**	**495,883.05**			

HARLAN COUNTY INHERITANCE TAX FUND REVENUE

					Code	Description
				Fund	2700	INHERITANCE 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	**NET FUND BALANCE**	**991,389.61**	**1,357,108.89**	**1,357,108.89**	**1,663,911.17**	**1,663,911.17**	**1,663,911.17**
	Taxes						
310-01	INHERITANCE TAX	364,529.64	365,519.00	557,942.67	425,000.00	425,000.00	425,000.00
310-02	INTEREST ON INHERITANCE TAX	2,347.02	2,158.11	1,359.61	1,349.83	1,349.83	1,349.83
	Taxes Totals	***366,876.66***	***367,677.11***	***559,302.28***	***426,349.83***	***426,349.83***	***426,349.83***
	TOTAL REVENUE AVAILABLE	**1,358,266.27**	**1,724,786.00**	**1,916,411.17**	**2,090,261.00**	**2,090,261.00**	**2,090,261.00**
	Less: EXPENDITURES	**1,157.38**	**1,720,000.00**	**252,500.00**			
	BALANCE FORWARD/CASH RESERVE	**1,357,108.89**	**4,786.00**	**1,663,911.17**			

HARLAN COUNTY LOTTERY FUND REVENUE

		Code	Description
	Fund	2800	LOTTERY 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	**NET FUND BALANCE 7-1**	**3,408.58**	**942.49**	**942.49**	**848.51**	**848.51**	**848.51**
	Other Fees and Miscellaneous						
510-01	INTEREST ON INVESTMENTS	21.11	22.51	6.02	1.49	1.49	1.49
534-10	KENO TICKET SALES	9,541.60	9,500.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***9,562.71***	***9,522.51***	***6.02***	***1.49***	***1.49***	***1.49***
	TOTAL REVENUE AVAILABLE	**12,971.29**	**10,465.00**	**948.51**	**850.00**	**850.00**	**850.00**
	Less: EXPENDITURES	**12,028.80**	**10,465.00**	**100.00**			
	BALANCE FORWARD/CASH RESERVE	**942.49**	**0.00**	**848.51**			

HARLAN COUNTY 911 EMERGENCY REVENUE

					Code	Description
				Fund	2910	911 EMERGENCY
				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**	**3,683.64**	**3,415.59**	**3,415.59**	**3,229.17**	**3,229.17**	**3,229.17**
	County Sheriff						
395-09	911 SURCHARGES	6,157.02	5,999.41	5,214.30	5,200.83	5,200.83	5,200.83
	County Sheriff Totals	***6,157.02***	***5,999.41***	***5,214.30***	***5,200.83***	***5,200.83***	***5,200.83***
	Transfers						
590-02	INTERFUND TRANSFERS	0.00	4,585.00	0.00	1,570.00	1,570.00	1,570.00
	Transfers Totals	***0.00***	***4,585.00***	***0.00***	***1,570.00***	***1,570.00***	***1,570.00***
	TOTAL REVENUE AVAILABLE	**9,840.66**	**14,000.00**	**8,629.89**	**10,000.00**	**10,000.00**	**10,000.00**
	Less: EXPENDITURES	**6,425.07**	**14,000.00**	**5,400.72**			
	BALANCE FORWARD/CASH RESERVE	**3,415.59**	**0.00**	**3,229.17**			

HARLAN COUNTY SHERIFF'S COMMISSARY REVENUE

					Code	Description
				Fund	2965	SHERIFF'S COMMISSARY
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**1,464.67**	**1,528.67**	**1,528.67**	**1,445.33**	**1,445.33**	**1,445.33**
	County Jail						
397-21	SALE OF COMMISSARY ITEMS	64.00	61.33	96.00	100.67	100.67	100.67
	County Jail Totals	***64.00***	***61.33***	***96.00***	***100.67***	***100.67***	***100.67***
	TOTAL REVENUE AVAILABLE	**1,528.67**	**1,590.00**	**1,624.67**	**1,546.00**	**1,546.00**	**1,546.00**
	Less: EXPENDITURES	**0.00**	**1,200.00**	**179.34**			
	BALANCE FORWARD/CASH RESERVE	**1,528.67**	**390.00**	**1,445.33**			

HARLAN COUNTY HOSPITAL BOND FUND REVENUE

		Code	Description
	Fund	3100	HOSPITAL 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	**NET FUND BALANCE**	**275,291.12**	**186,074.69**	**186,074.69**	**134,180.40**	**134,180.40**	**134,180.40**
	Taxes						
300-00	PROPERTY TAXES	267,274.45	342,602.00	293,656.22	342,602.00	342,602.00	342,602.00
	Taxes Totals	***267,274.45***	***342,602.00***	***293,656.22***	***342,602.00***	***342,602.00***	***342,602.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	2,967.22	0.00	3,677.85	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT - L.B. 367	25,083.02	0.00	32,142.30	0.00	0.00	0.00
346-01	PRO-RATE MOTOR VEHICLE TAX	495.21	495.00	832.69	600.00	600.00	600.00
346-02	CARLINE TAX ALLOCATION	95.48	95.00	110.41	100.00	100.00	100.00
	Intergovernmental State Totals	***28,640.93***	***590.00***	***36,763.25***	***700.00***	***700.00***	***700.00***
	Other Intergovernmental						
353-02	IN LIEU OF TAX = 5% GROSS REVENUE	2,398.52	2,300.00	2,269.76	2,200.00	2,200.00	2,200.00
353-03	IN LIEU OF TAXES - LRNRD	0.00	0.00	79.90	0.00	0.00	0.00
	Other Intergovernmental Totals	***2,398.52***	***2,300.00***	***2,349.66***	***2,200.00***	***2,200.00***	***2,200.00***
	County Treasurer						
361-01	HOMESTEAD EXEMPTION COMM	-29.67	0.00	-36.80	0.00	0.00	0.00
	County Treasurer Totals	***-29.67***	***0.00***	***-36.80***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
510-01	INTEREST ON INVESTMENTS	2,559.34	2,000.31	5,433.38	3,500.60	3,500.60	3,500.60
	Other Fees and Miscellaneous Totals	***2,559.34***	***2,000.31***	***5,433.38***	***3,500.60***	***3,500.60***	***3,500.60***
	County Hospital						
570-01	HOSPITAL REVENUE - BOND FUND	7,020.00	5,850.00	5,850.00	4,290.00	4,290.00	4,290.00
	County Hospital Totals	***7,020.00***	***5,850.00***	***5,850.00***	***4,290.00***	***4,290.00***	***4,290.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**315,880.24**	**196,815.00**	**236,434.18**	**144,871.00**	**144,871.00**	**144,871.00**
	TOTAL PROPERTY TAXES	**267,274.45**	**342,602.00**	**293,656.22**	**342,602.00**	**342,602.00**	**342,602.00**
	TOTAL REVENUE AVAILABLE	**583,154.69**	**539,417.00**	**530,090.40**	**487,473.00**	**487,473.00**	**487,473.00**
	Less: EXPENDITURES	**397,080.00**	**480,110.00**	**395,910.00**			
	BALANCE FORWARD/CASH RESERVE	**186,074.69**	**59,307.00**	**134,180.40**			

HARLAN 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 17th day of September 2024 at 1:00 PM at Harlan County Courthouse, 706 2nd Street, ALma, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Funds	Actual Disbursements 2022-2023 (1)	Actual Disbursements 2023-2024 (2)	Proposed Disbursements 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Real and Personal Property Tax Requirements (6)
GENERAL FUND	3,233,410.47	3,222,317.04	5,749,094.00	70,370.00	3,330,216.00	2,489,248.00
ROAD FUND	1,843,352.51	2,155,590.39	3,125,907.00	50,000.00	3,175,907.00	0.00
HIGHWAY STREET FUND	164,171.80	207,246.24	96,591.00	0.00	96,591.00	0.00
HIGHWAY BRIDGE FUND	85,410.06	133,665.49	69,717.00	0.00	69,717.00	0.00
ROAD/BRIDGE CONSTRUCTION FUND	45,442.64	4,469.57	250,000.00	0.00	250,000.00	0.00
SHERIFF EQUIPMENT SINKING FUND	0.00	46,099.00	38,200.00	0.00	38,200.00	0.00
COURTHOUSE IMPROVEMENT SINKING FUND	214,935.37	140,505.40	45,000.00	0.00	45,000.00	0.00
ROAD EQUIPMENT SINKING FUND	255,100.00	302,270.00	373,000.00	0.00	373,000.00	0.00
TOURISM FUND	23,259.31	21,551.47	38,576.00	16,230.00	54,806.00	0.00
REAPPRAISAL	1,503.75	28,942.00	20,000.00	1,746.00	21,746.00	0.00
PRESERVATION & MODERNIZATION FUND	0.00	0.00	8,000.00	1,828.00	9,828.00	0.00
VETERANS' AID FUND	1,200.00	236.70	11,000.00	150.00	11,150.00	0.00
OPIOID RECOVERY FUND	0.00	0.00	17,807.00	0.00	17,807.00	0.00
STOP	0.00	0.00	2,810.00	151.00	2,961.00	0.00
DRUG TRUST FUND	2,550.76	0.00	10,285.00	0.00	10,285.00	0.00
COVID AMERICAN RESCUE PLAN	220,623.98	40,017.97	495,884.00	0.00	495,884.00	0.00
INHERITANCE TAX FUND	1,157.38	252,500.00	2,085,000.00	5,261.00	2,090,261.00	0.00
LOTTERY FUND	12,028.80	100.00	850.00	0.00	850.00	0.00
911 EMERGENCY	6,425.07	5,400.72	10,000.00	0.00	10,000.00	0.00
SHERIFF'S COMMISSARY	0.00	179.34	1,200.00	346.00	1,546.00	0.00
HOSPITAL BOND FUND	397,080.00	395,910.00	394,890.00	92,583.00	144,871.00	342,602.00
GRAND TOTAL	**6,507,651.90**	**6,957,001.33**	**12,843,811.00**	**238,665.00**	**10,250,626.00**	**2,831,850.00**
Unused Budget Authority created for next year						**75,809.07**

Proof of Publication

STATE OF NEBRASKA
COUNTY OF HARLAN, ss.

I, Beverly Bayley, of lawful age, being duly sworn upon oath states that she is employeed by,

THE HARLAN COUNTY JOURNAL

A weekly newspaper printed in the State of Nebraska, and published in and of general circulation in Harlan County, Nebraska, with a generally paid circulation on a yearly basis in Harlan County, Nebraska, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Alma, Nebraska, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication hereof being made as aforesaid on the 12th day of Sept, 2024 with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

in which 9 point type and 9.5 pica width was used in the setting of said notice.

Total Line Count: ____
Cost per line (1st insertion): $0.3684
Cost per line (subsequent insertion): $0.3206
Box Format Size - Column inch total: ____
Cost per box ($7.25 pci): 36
Notary Fee (total): ____
Total: $ 261.00

Sign Beverly Bayley

Subscribed and sworn before this 13 day of September, 20 24.

Stacy D Rogers
Notary Public

My Commission expires: March 30, 2028

THIS IS NOT A STATEMENT

GENERAL NOTARY - State of Nebraska
STACY D ROGERS
My Comm. Expires MARCH 30, 2028

First published in the September 12, 2024 edition of the Harlan County Journal 1x

HARLAN 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 17th day of September 2024 at 1:00 PM at Harlan County Courthouse, 706 2nd Street, ALma, 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.

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GENERAL FUND	3,233,410.47	3,222,317.04	5,749,094.00	70,370.00	3,330,216.00	2,489,248.00
ROAD FUND	1,843,352.51	2,155,590.39	3,125,907.00	50,000.00	3,175,907.00	0.00
HIGHWAY STREET FUND	164,171.80	207,246.24	96,591.00	0.00	96,591.00	0.00
HIGHWAY BRIDGE FUND	85,410.06	133,665.49	69,717.00	0.00	69,717.00	0.00
ROAD/BRIDGE CONSTRUCTION FUND	45,442.64	4,469.57	250,000.00	0.00	250,000.00	0.00

Proof of Publication

STATE OF NEBRASKA)
) ss
PHELPS COUNTY)

A copy of the foregoing notice as per clipping attached was published weekly in the regular and entire es Daily Citizen. ublished under tate of Mon-Fri in unty, Nebraska, ement thereof veeks. The follows:

September 12, 2024

HARLAN COUNTY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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ROAD FUND	1,843,352.51	2,155,590.39	3,125,907.00	50,000.00	3,175,907.00	0.00
HIGHWAY STREET FUND	164,171.80	207,246.24	96,591.00	0.00	96,591.00	0.00
HIGHWAY BRIDGE FUND	85,410.06	133,665.49	69,717.00	0.00	69,717.00	0.00
ROAD/BRIDGE CONSTRUCTION FUND	45,442.64	4,469.57	250,000.00	0.00	250,000.00	0.00
SHERIFF EQUIPMENT SINKING FUND	0.00	46,099.00	38,200.00	0.00	38,200.00	0.00
COURTHOUSE IMPROVEMENT SINKING FUND	214,935.37	140,505.40	45,000.00	0.00	45,000.00	0.00
ROAD EQUIPMENT SINKING FUND	255,100.00	302,240.00	373,000.00	0.00	373,000.00	0.00
TOURISM FUND	23,259.31	21,551.47	38,576.00	16,230.00	54,806.00	0.00
REAPPRAISAL	1,503.75	28,942.00	20,500.00	1,746.00	21,746.00	0.00
PRESERVATION & MODERNIZATION FUND	0.00	0.00	8,000.00	1,828.00	9,828.00	0.00
VETERANS' AID FUND	1,200.00	236.70	11,000.00	150.00	11,150.00	0.00
OPIOID RECOVERY FUND	0.00	0.00	17,807.00	0.00	17,807.00	0.00
STOP	0.00	0.00	2,810.00	151.00	2,961.00	0.00
DRUG TRUST FUND	2,550.76	0.00	10,285.00	0.00	10,285.00	0.00
COVID AMERICAN RESCUE PLAN	220,623.98	40,017.97	495,884.00	0.00	495,884.00	0.00
INHERITANCE TAX FUND	1,157.38	252,500.00	2,085,000.00	5,261.00	2,090,261.00	0.00
LOTTERY FUND	12,028.80	100.00	850.00	0.00	850.00	0.00
911 EMERGENCY	6,425.07	5,400.72	10,000.00	0.00	10,000.00	0.00
SHERIFF'S COMMISSARY	0.00	179.34	1,200.00	346.00	1,546.00	0.00
HOSPITAL BOND FUND	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

HARLAN COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 17th day of September 2024 at 1:15 PM at Harlan County Courthouse, 706 2nd Street, ALma, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2023	2024	Change
Operating Budget	12,002,393.00	12,843,811.00	7.01%
Property Tax Request	2,764,939.00	2,831,850.00	2.42%
Valuation	1,199,545,134.00	1,359,833,497.00	13.36%
Tax Rate	0.230499	0.208249	-9.65%
Tax Rate if Prior Tax Request was at Current Valuation	0.203329		

ZNEZ

9-12-1 Thurs.

5.

Linda Bowers
Notary Public

GENERAL NOTARY- State of Nebraska
LINDA A BOWERS
My Comm. Exp. March 25, 2025

(SEAL)

My Commission expires 3-25-2025

Printer's Fee $ 69.82

HARLAN 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 ___17th___ day of ____September____, 2024.

NOW, THEREFORE, BE IT RESOLVED, by the Board of SUPERVISORS of HARLAN 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 HARLAN 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 _____17TH_____ DAY OF ___SEPTEMBER___, 2024.

COUNTY BOARD	
Joe Schnuerle	Georg Scott
Max Schultz	Cindy Boehler
Jeff Bash	Mike Clements, Absent
Janice Miller-Boston	

RESOLUTION # 2024-16

RESOLUTION OF ADOPTION OF HARLAN COUNTY BUDGET FOR FISCAL YEAR - JULY 1, 2024 – JUNE 30, 2025

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 17th day of September, 2024.

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

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 Harlan County for said fiscal year.

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

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.

After discussion, Supervisor Max Schultz moved for the adoption of the aforestated Resolution #2024-16 as set forth above, which motion was seconded by Supervisor George Scott and said resolution was adopted upon a roll call vote of the Harlan County Board of Supervisors with the following Supervisors voting "yes":

Max Schultz	George Scott
Joe Schnuerle	Cindy Boehler
Jeff Bash	_____
Janice Miller-Boston	

And the following Supervisors voting "no":

None	_____
_____	_____
_____	_____

*Supervisor Mike Clements was absent.

I, DaLynn Burgeson, County Clerk of Harlan County, Nebraska, do hereby certify that the foregoing is a true and correct copy of the proceedings and Resolution #2024-16 adopted at the September 17, 2024, board meeting.

DaLynn Burgeson

DaLynn Burgeson, Harlan County Clerk

HARLAN COUNTY Seal COUNTY CLERK

HARLAN COUNTY CLERK

September 3, 2024

I, DaLynn Burgeson, County Clerk of Harlan County, Nebraska, do hereby certify the following action was taken by the Harlan County Board of Supervisors to approve an additional 1% increase in unused budget authority for the 2024-2025 Budget at the regular board meeting held September 3, 2024:

Supervisor *Mike Clements* moved to approve the additional 1% increase in unused budget authority. Seconded by Supervisor *Janice Miller-Boston.*

Roll call votes: Schnuerle- yes; Schultz- yes; Clements- yes; Boehler- yes; Bash- yes; Scott- yes; Miller Boston- yes. __7__ yay __0__ nay. Motion carried.

WITNESS MY HAND AND OFFICIAL SEAL THIS 3rd DAY OF SEPTEMBER, 2024.

DaLynn Burgeson

DaLynn Burgeson (Seal)
Harlan County Clerk

DALYNN BURGESON

706 W. 2nd St
PO Box 698
Alma, NE 68920

PHONE 308-928-2173
EMAIL clerk@harlancounty.ne.gov
EMAIL dalynn.burgeson@harlancounty.ne.gov
WEBSITE https://harlancounty.ne.gov

HARLAN COUNTY LEVY RESOLUTION 2024-2025

Resolution #2024-14

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

WHEREAS, the political subdivisions that are subject to Harlan County Levy authority are, agricultural society, rural fire districts, cemetery districts, and townships; and

WHEREAS, the Harlan County Board of Supervisors have received a preliminary request for levy allocation from each of the political subdivisions in the county;

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

	2024-2025	Levy Rate	Budget Allocation
Ag Society	$ 93,871.00	0.007826	$ 93,876.40

BE IT FURTHER RESOLVED that the Harlan County Board of Equalization does hereby allocate the levy authority requested to each political subdivision within the Fifteen Cent Levy Limit as follows:

Political Subdivision	2024-2025	Levy Rate	Budget Allocation
Alma Cemetery District	$ 9,371.00	0.004879	$ 9,371.05
Republican City Cemetery District	$2,830.50	0.001515	$ 2,830.16
Alma Rural Fire District	$ 86,407.00	0.028985	$ 86,406.07
Bond Indebtedness	*$ 33,310.00*		
Republican City Rural Fire	$ 48,781.00	0.023182	$ 48,780.50
Bond Indebtedness	*$ 27,538.00*		
Orleans Rural Fire District	$ 82,775.00	0.038471	$ 82,774.51
Bond Indebtedness	$ 45,775.00		
Oxford Rural Fire District	$ 146,192.50	0.048593	$ 146,192.63
Bond Indebtedness	$ 37,000.00		
Stamford Rural Fire District	$ 39,066.00	0.018420	$ 39,066.74
Wilcox Rural Fire District	$ 71,895.00	0.020639	$ 71,894.50
Orleans Township	$ 50,778.00	0.056625	$ 50,778.44

Harlan County Chairman
Board Of Equalization

DaLynn Burgeson
Harlan County Clerk

Tuesday, August 20, 2024
Date

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 HARLAN COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value	Real Growth Value a	Prior Year Total Real Property Valuation	Real Growth Percentage b
COUNTY GENERAL	County	$9,573,474	$1,359,833,497	$4,783,403	$1,141,854,217	0.41892%
HOSPITAL OP	County	$9,573,474	$1,359,833,497	$4,783,403	$1,141,854,217	0.41892%

* 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 Kim Fouts, Harlan 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.



Kim Fouts
(signature of county assessor)

08/15/2024
(date)

CC: County Clerk, Harlan County, NE County

CC: County Clerk where district is headquartered, if different county, Harlan 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)

Robert L. Dunaway, CPA
701 4th Avenue #5A
P.O. Box 589
Holdrege NE 68949-0589
Phone (308) 995-4121

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Board of Supervisors
Harlan County, Nebraska

I have compiled the accompanying budget of Harlan County, Nebraska, as of June 30, 2025, and the related schedules and summaries for the year then ended, in accordance with standards established by the American Institute of Certified Public Accountants.

My compilation was limited to presenting in the form prescribed by the State of Nebraska information that is the representation of management. I have not audited or reviewed the budget referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

This budget, including related schedules and summaries, is presented in accordance with the requirements of the State of Nebraska, which differ from generally accepted accounting principles. Accordingly, this budget is not designed for those who are not informed about such differences.

Robert L. Dunaway, CPA
Holdrege, Nebraska
September 27, 2024

Robert L. Dunaway, CPA
701 4th Avenue #5A
P.O. Box 589
Holdrege NE 68949-0589
Phone (308) 995-4121

October 15, 2024

Nebraska Auditor of Public Accounts
POB 98917
Lincoln NE 68509

Re: 2024-25 Harlan County PTR Resolution

To Whom It May Concern,

Please find the attached resolution setting the property tax request for 2024-25 Harlan County and accompanying supporting documents.

Sincerely,

Robert L. Dunaway, CPA

RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION #2024-17

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

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

NOW, THEREFORE, the Governing Body of HARLAN COUNTY, resolves that:

1. The 2024-2025 property tax request be set at $2,831,850.00.
2. The total assessed value of property differs from last year's total assessed value by +13.36%.
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 $.203329 per $100 of assessed value.
4. HARLAN COUNTY proposes to adopt a property tax request that will cause its tax rate to be $.208249 per $100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of HARLAN COUNTY will increase last year's budget by 7.01%.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by: *Jeff Bash*, seconded by *Janice Miller-Boston* to adopt Resolution #2024-17.

Voting yes were:	Voting no were:
Mike Clements	None
Jeff Bash	_____
Janice Miller-Boston	_____
George Scott	Absent:
Cindy Boehler	Joe Schnuerle
_____	Max Boehler
_____	

DATED THIS 1st DAY OF OCTOBER, 2024.

I, DaLynn Burgeson, County Clerk of Harlan County, Nebraska, do hereby attest that the foregoing proceedings to adopt Resolution #2024-17 are true and correct.

(Seal)

DaLynn Burgeson

DaLynn Burgeson, Harlan County Clerk

HARLAN COUNTY BOARD OF SUPERVISOR'S
SPECIAL HEARING TO SET FINAL TAX REQUEST
MINUTES
From October 1st, 2024

The Harlan County Board of Supervisor's held a special hearing to set final tax request on the 1st day of October 2024, at 1:00 p.m. in the Community Room of the Harlan County Courthouse in Alma, NE. Notice of the Special Hearing to Set Final Tax Request was published in the Harlan County Journal on September 26, 2024, and the Holdrege Daily Citizen newspapers.

Supervisors Mike Clements; Cindy Boehler; Jeff Bash; George Scott and Janice Miller-Boston were present. Supervisors Joe Schnuerle and Max Schultz were absent. Others present were Clerk DaLynn Burgeson, County Attorney Melodie Bellamy, and Highway & Weed Superintendent Tim Burgeson.

The special hearing was opened at 1:02 p.m. Copies of the notice of special hearing to set final tax request were available to the taxpayers which included the following: Operating Budget, Property Tax Request, Valuation, Tax Rate and Tax Rate if Prior Tax Request was at Current Valuation.

Clerk Burgeson provided a brief explanation on behalf of CPA, Robert Dunaway.

The floor was then opened for public comment on the setting of the final tax request. There were no public comments.

A motion was made by Clements to close the special hearing. Seconded by Miller-Boston. Roll call votes: Schnuerle-absent; Schultz-absent; Clements-yes; Boehler-yes; Bash-yes; Scott-yes; Miller-Boston-yes. Motion carried. The special hearing was closed.

There being no further business, a motion was made by Bash and seconded by Scott to adjourn the special hearing. Roll call votes: Schnuerle-absent; Schultz-absent; Clements-yes; Boehler-yes; Bash-yes; Scott-yes; Miller-Boston-yes. Motion carried.

ATTEST:

/s/ DaLynn Burgeson, County Clerk /s/ Cindy Boehler, Chairman

Agenda & Minutes can be found on the County website: **harlancounty.ne.gov**

HARLAN COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 1st day of October 2024 at 1:00 PM at Harlan County Courthouse, 706 2nd Street, ALma, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2023	2024	Change
Operating Budget	12,002,393.00	12,843,811.00	7.01%
Property Tax Request	2,764,939.00	2,831,850.00	2.42%
Valuation	1,199,545,134.00	1,359,833,497.00	13.36%
Tax Rate	0.230499	0.208249	-9.65%
Tax Rate if Prior Tax Request was at Current Valuation	0.203329		

Proof of Publication

STATE OF NEBRASKA
COUNTY OF HARLAN, ss.

I, Beverly Bayley, of lawful age, being duly sworn upon oath states that she is employeed by,

THE HARLAN COUNTY JOURNAL

A weekly newspaper printed in the State of Nebraska, and published in and of general circulation in Harlan County, Nebraska, with a generally paid circulation on a yearly basis in Harlan County, Nebraska, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Alma, Nebraska, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication hereof being made as aforesaid on the 26th day of Sept, 2024 with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

in which 9 point type and 9.5 pica width was used in the setting of said notice.

Total Line Count: ____
Cost per line (1st insertion): $0.3684
Cost per line (subsequent insertion): $0.3206
Box Format Size - Column inch total:
Cost per box ($7.25 pci): 8
Notary Fee (total):
Total: $ 58.00

Sign Beverly Bayley

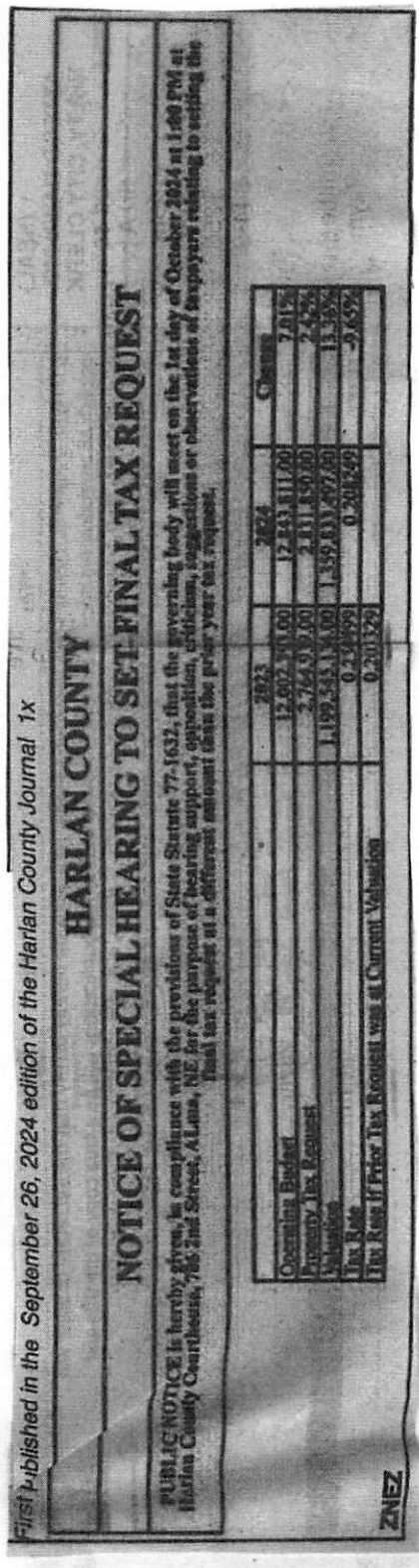
Subscribed and sworn before this 27 day of September, 20 24.

Stacy D. Rogers
Notary Public

My Commission expires: March 30, 2028

THIS IS NOT A STATEMENT

GENERAL NOTARY - State of Nebraska
STACY D ROGERS
My Comm. Expires MARCH 30, 2028



First published in the September 26, 2024 edition of the Harlan County Journal 1x

HARLAN COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 1st day of October 2024 at 1:00 PM at Harlan County Courthouse, 706 2nd Street, Alma, NE for the purpose of hearing support, opposition, criticisms, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2023	2024	Change
Operating Budget	12,072,361.00	12,933,111.00	7.01%
Property Tax Request	2,744,900.00	2,811,150.00	2.42%
Valuation	1,189,553,157.00	1,349,811,257.00	13.36%
Tax Rate	0.230729	0.208340	-9.45%
The Rate If Prior Tax Request was at Current Valuation	0.230729		

ZNEZ

Proof of Publication

STATE OF NEBRASKA)
) ss
PHELPS COUNTY)

A copy of the foregoing notice as per clipping attached was published weekly in the regular and entire issue of the Holdreges Daily Citizen. A legal newspaper published under the Statutes of the State of Nebraska. Published Mon-Fri in Holdrege, Phelps County, Nebraska, and not in any supplement thereof

1 consecutive weeks. The date(s) appointed as follows:

1. Thursday, September 26, 2024
2.
3.
4.
5.

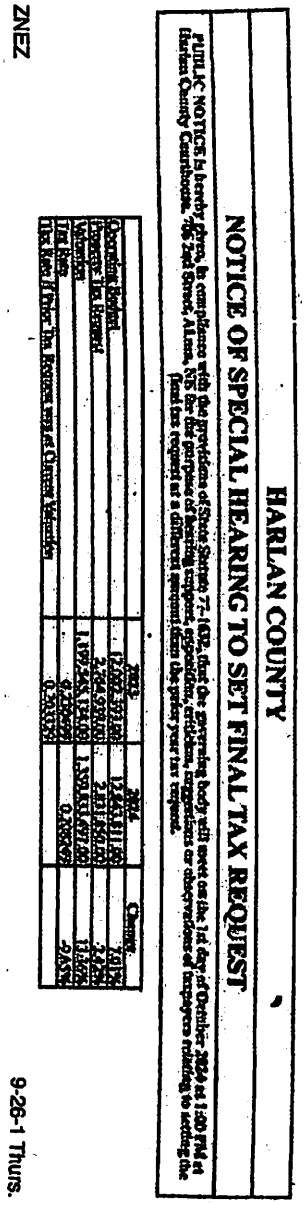
Linda Bowers
Notary Public

GENERAL NOTARY- State of Nebraska
LINDA A BOWERS
My Comm. Exp. March 25, 2025

(SEAL)

My Commission expires 3-25-2025

Printer's Fee $ 21.27



HARLAN COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1601, that the governing body will meet on the 1st day of October, 2024 at 1:00 PM at Harlan County Courthouse, 706 2nd Street, Alma, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2023	2024	Change
Operating Budget			
Operating Tax Required			
Valuation			
Tax Rate			
Est. Mill Levy That Would Produce Same Tax Dollars as Current Valuation			

ZNEZ

9-26-1 Thurs.