2024 - 2025
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
NEMAHA 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		4,637,143.26	4,637,143.26
SE Regional Emergency Management		0.00	0.00
Total All Funds	0.00	4,637,143.26	4,637,143.26

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	1,543,085,132
(Certification of Valuations(s) from County Assessor **MUST** be attached)	

Outstanding Bonded Indebtedness as of July 1, 2024

Principal	0.00
Interest	0.00
Total Bonded Indebtedness	0.00

NEMAHA COUNTY
BUDGET MESSAGE

The Board of Commissioners of the County of Nemaha, Nebraska worked diligently to keep the county budget as conservative as possible and still provide the necessary services to the taxpayers for which we represent. The county tax rate decrease from .309372 to .300511 per $100.00 of valuation for the Fiscal Year 2024-2025 budget year. The petty cash accounts established and authorized by the Board of Commissioners of Nemaha County are: Sheriff - $2,500.00; Nemaha County Clerk - $300.00; Nemaha County Court - $200.00; and Nebraska Extension Office - $25.00.

Chairperson of County Board

NEMAHA COUNTY
CORRESPONDENCE INFORMATION

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

NAME	Nemaha County
ADDRESS	1824 N St
CITY & ZIP CODE	Auburn 68305
TELEPHONE	402-274-4213
WEBSITE	nemahacounty.ne.gov

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Michael Weiss	Diane Johnson	Diane Johnson
TITLE / FIRM NAME	Chairman Board of Commissioners	Nemaha County Clerk	Nemaha County Clerk
TELEPHONE	402-274-4285	402-274-4213	402-274-4213
EMAIL ADDRESS	mikeweiss56@gmail.com	clerk@nemahacountyne.gov	clerk@nemahacountyne.gov

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

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

Nemaha

Lid Computation Form For Fiscal Year 2024-2025

Prior Year Restricted Funds Authority

Prior Restricted Funds from Line (10) of last year's Lid Form	(1)	$3,993,726.64
Amount budgeted for Indigent Defense Services that is required to develop a plan and meet the standards necessary to qualify for reimbursement of expenses or seeking additional reimbursement for improving its indigent criminal defense program.	(2)	-
License or Occupation Tax - For the second fiscal year in which a County will receive a full year of receipts, the County can add the first year of receipts to the Base Amount.	(2.1)	-
Prior Year Adjusted Restricted Funds Authority (Base Amount) = Line (1) Plus Line (2) Plus Line (2.1)	(3)	$3,993,726.64

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 %		
$3,806,417.00	/	$1,386,501,851.00	=	0.27%	0.00%	(5)

Additional One Percent Board Approved Increase

# of Board Members voting "Yes" for increase		Total # of Members in Governing Body at Meeting	=	Must be at least .75 (75%) of the Governing Body		
3	/	3	=	100.00%	1.00%	(6)

- Attach a copy of the Board Minutes Approving the Increase

Special Election - Voter Approved % Increase 0.00% (7)

- Please Attach Ballot Sample and Election Results

Total Allowable Percent Increase = Line (4) + Line (5) + Line (6) + Line (7)	(8)	3.50%
Allowable Dollar Amount of Increase to Restricted Funds = Line (3) x Line (8)	(9)	$139,780.43
Total Restricted Funds Authority = Line (3) + Line (9)	(10)	$4,133,507.07
Less: Restricted Funds from Lid Supporting Schedule	(11)	$4,126,309.10
Total Unused Restricted Funds Authority = Line (10) - Line (11)	(12)	$7,197.97

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

Nemaha
2024-2025 Lid Supporting Schedule

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$4,637,143.26
Motor Vehicle Pro-Rate		(2)	$10,000.00
In-Lieu of Tax Payments		(3)	$6,496.56
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))	$200,000.00	(4)	
LESS: Amount Spent During 2023-2024	$177,144.51	(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)	$22,855.49
Motor Vehicle Tax		(8)	$300,000.00
Local Option Sales Tax		(9)	-
Transfers of Surplus Tax		(10)	-
Excess Tax Collections Returned to County (Statute 77-1776)		(11)	-
Insurance Premium Tax		(12)	$25,000.00
Nameplate Capacity Tax		(13)	-
Motor Vehicle Fees		(14)	$85,000.00
Reimbursement of Indigent Defense Services		(15)	-
License or Occupation Tax (Statute 77-27, 223)		(16)	-
TOTAL RESTRICTED FUNDS (A)		(17)	**$5,086,495.31**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$164,505.40	(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)	$164,505.40
Bonded Indebtedness		(21)	-
Public Facilities Construction Projects (Statutes 72-2031 to 72-2308)		(22)	-
Interlocal Agreements/Joint Public Agency Agreements		(23)	$795,680.81
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)	**$960,186.21**

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) **$4,126,309.10**

Nemaha
Lid Computation Form For Fiscal Year 2024-2025

Prior Year Restricted Funds Authority

Prior Restricted Funds from Line (10) of last year's Lid Form	(1)	$3,993,726.64
Amount budgeted for Indigent Defense Services that is required to develop a plan and meet the standards necessary to qualify for reimbursement of expenses or seeking additional reimbursement for improving its indigent criminal defense program.	(2)	-
License or Occupation Tax - For the second fiscal year in which a County will receive a full year of receipts, the County can add the first year of receipts to the Base Amount.	(2.1)	-
Prior Year Adjusted Restricted Funds Authority (Base Amount) = Line (1) Plus Line (2) Plus Line (2.1)	(3)	$3,993,726.64

Current Year Allowable Increases

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

Allowable Growth Per the Assessor Minus 2.5%

$3,806,417.00 (2024 Growth per Assessor)	/	$1,386,501,851.00 (2023 Valuation)	=	0.27% (Multiplied times 100 to get %)	0.00% (5)

Additional One Percent Board Approved Increase

3 (# of Board Members voting "Yes" for increase)	/	3 (Total # of Members in Governing Body at Meeting)	=	100.00% (Must be at least .75 (75%) of the Governing Body)	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)	$139,780.43
Total Restricted Funds Authority = Line (3) + Line (9)	(10)	$4,133,507.07
Less: Restricted Funds from Lid Supporting Schedule	(11)	$4,115,351.09
Total Unused Restricted Funds Authority = Line (10) - Line (11)	(12)	$18,155.98

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

Nemaha
2024-2025 Lid Supporting Schedule

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$4,637,143.26
Motor Vehicle Pro-Rate		(2)	$10,000.00
In-Lieu of Tax Payments		(3)	$6,496.56
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))	$100,000.00	(4)	
LESS: Amount Spent During 2023-2024	$88,102.52	(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)	$11,897.48
Motor Vehicle Tax		(8)	$300,000.00
Local Option Sales Tax		(9)	-
Transfers of Surplus Tax		(10)	-
Excess Tax Collections Returned to County (Statute 77-1776)		(11)	-
Insurance Premium Tax		(12)	$25,000.00
Nameplate Capacity Tax		(13)	-
Motor Vehicle Fees		(14)	$85,000.00
Reimbursement of Indigent Defense Services		(15)	-
License or Occupation Tax (Statute 77-27, 223)		(16)	-
TOTAL RESTRICTED FUNDS (A)		(17)	**$5,075,537.30**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$164,505.40	(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)	$164,505.40
Bonded Indebtedness		(21)	-
Public Facilities Construction Projects (Statutes 72-2031 to 72-2308)		(22)	-
Interlocal Agreements/Joint Public Agency Agreements		(23)	$795,680.81
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)	**$960,186.21**

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) **$4,115,351.09**

NEMAHA COUNTY

2024-2025 Capital Improvement Lid Exceptions

Description of Capital Improvement	Amount Budgeted
Jail Facility - New cell doors	$57,696.40
Wellness Center Windown	$16,000.00
Wellness Center Air Conditioner	$10,809.00
Courthouse Security Camera	$50,000.00
Courthouse Bathroom Remodel	$30,000.00
Total - Must agree to Line 18 on Lid Support Form	**$164,505.40**

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2023 through June 30, 2024

Nemaha County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Otoe & Richardson Counties	July 2019 to indefinate	Bailiff for District Judge	$68,799.88
Blue Rivers Area Agency on Aging	Indefinate	Blue Rivers Area Agency on Aging	$12,505.90
NE Hlth & Human Services	Indefinate	Child Support Enforcement	$18,000.00
Dike & Levy Peru Drainage	April 2011 to indefinate	Conduct annual election	$350.00
Dike & Levee Little Nemaha #3	Sept 2015 to indefinate	Conduct annual election	$350.00
Dike & Levee McKissick Island	March 2009 to indefinate	Conduct annual election	$350.00
Dike & Levee Peru Dike Drainage	April 2011 to indefinate	Conduct annual election	$350.00
Dike & Levee Brownville-Nemaha #2	Sept 2019 to indefinate	Conduct annual elections	$350.00
Johnson County Nebraska	Feb 1984 to indefinate	Cooperative maintenance of roads	$6,750.00
Otoe County Nebraska	Feb 1984 to indefinate	Cooperative maintenance of roads	$6,000.00
Pawnee County Nebraska	Feb 1984 to indefinate	Cooperative maintenance of roads	$1,125.00
Richardson County Nebraska	Feb 1984 to indefinate	Cooperative maintenance of roads	$7,875.00
Village of Johnson	Indefinate	Cooperative use equipment/personell	$2,052.81
City of Auburn	Indefinate	Cooperative use equipment/personell	$500.00
Johnson-Brock School #23	Indefinate	Cooperative use equipment/personell	$500.00
Village of Brownville	Indefinate	Cooperative use equipment/personell	$500.00

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2023 through June 30, 2024

Nemaha County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Village of Julian	Indefinate	Cooperative use equipment/personell	$500.00
City of Peru	Indefinate	Cooperative use equipment/personell	$500.00
Village of Nemaha	Indefinate	Cooperative use equipment/personell	$500.00
Village of Brock	Indefinate	Cooperative use equipment/personell	$500.00
Nemaha County Ag Society	Oct 2007 to indefinate	Cooperative use of Equipment	$500.00
NE District 1 Probation	indefinate	District 1 Probation Service	$6,415.24
University of Nebraska	Yearly	Extension Service Costs	$52,582.50
NE Dept of Health Human Service	Indefinate	Marriage Licenses	$600.00
Political Subdivisions	2023-2024	Pictometry of Nemaha County	$35,000.00
SE Nebraska Development District	Indefinate	Program Support thru dues	$4,232.00
City of Auburn	March 2005 to current	Provide Collection Facility	$20,000.00
City of Auburn	November 2012 to indefinate	Provide Law Enforcement	$451,035.00
SE Nebraska Community Action	Indefinate	Provide office space, janitorial service	$5,000.00
NE Dept Hlth & Human Services	Ongoing	Provide office space, utilities	$15,000.00
Otoe Richardson Johnson Pawnee	2023-2024	SE NE Adult Drug Court	$5,381.48
Nemaha Natural Resources District	Oct 2018 to indefinate	Siren Duck Creek Recreation	$500.00

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2023 through June 30, 2024

Nemaha County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Nemaha Natural Resources District	Aug 2015 to indefinate	Steamboat Trace Trail	$500.00
Region V Systems	Indefinite	Substance Abuse	$0.00
Region V Systems	Indefinate	Support Mental Health	$17,682.00
Veterans Service	2023-2024	Vetraspec Program	$1,000.00
NIRMA	2023-2024	Workman's Comp Insurance	$51,894.00
		Total Amount used as Lid Exemption	**$795,680.81**

NEMAHA COUNTY

2024 - 2025 Allowable Growth Percentage Computation Form

Calculation of Base Property Tax Request Authority

Prior Year Total Property Tax Request (1) $4,289,444.51
*(Total Personal and Real Property Required from **prior year** budget - Cover Page)*

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

Real Growth Percentage Increase (3)

$3,806,417.00 /	1,319,069,902 ~~$1,148,537,576.00~~	=	0.29 ~~0.33%~~
2024 Real Growth Value per Assessor	Prior Year Total Real Property Valuation per Assessor		

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

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.29 ~~2.33%~~

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 98,228.28 ~~$99,944.06~~

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) 4,387,672.79 ~~$4,389,388.57~~

Actual Property Tax Request

2024 - 2025 ACTUAL Total Property Tax Request (7) $4,637,143.26
(Total Personal and Real Property Required from Cover Page)

If line (7) is **greater than** line (6) your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your proposed property tax request and telephone number to the County Clerk by September 5th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

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

NEMAHA 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	4,637,143.26	-	1,543,085,132	0.300511	0.000000
SE Regional Emergency Management	-	-	0	0.000000	0.000000
Total County Budgeted Countywide Entities				**0.300511**	
Other Countywide Entities					
Ag Society				0.004723	
Total Countywide Levy				**0.305234**	
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			795,681	0.050000	
Other entities property taxes designated for interlocal agreements			0	0.000000	
Total County Levy Authority (Cannot exceed 50 cents)				**0.500000**	(1)
Levy Limit Analysis					
Countywide Levy				0.305234	
Fire District - Largest General Levy Authority granted by the County Board				0.035377	
Township - Largest General Levy Authority granted by the County Board				0.000000	
Cemetery District - Largest General Levy Authority granted by the County Board				0.000000	
Irrigation District - Largest General Levy Authority granted by the County Board				0.000000	
Drainage - Largest General Levy Authority granted by the County Board				0.000000	
Rural Water District - Largest General Levy Authority granted by the County Board				0.000000	
Other Districts - Largest General Levy Authority granted by the County Board				0.000000	
Largest Possible District Levy				**0.340611**	(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.

NEMAHA COUNTY LEVY LIMIT FORM

Name (Column A)	Property Taxes Other Than Bonds (Column B)	Bond Property Taxes (Column C)	Valuation (Column D)	General Tax Levy (Column E)	Bond Tax Levy (Column F)
Countywide Entities					
GENERAL	4,637,143.26	-	1,543,085,132	0.300511	0.000000
SE Regional Emergency Management	-	-	0	0.000000	0.000000
Total County Budgeted Countywide Entities				**0.300511**	
Other Countywide Entities					
Ag Society				0.004723	
Total Countywide Levy				**0.305234**	
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			795,681	0.050000	
Other entities property taxes designated for interlocal agreements			0	0.000000	
Total County Levy Authority (Cannot exceed 50 cents)				**0.500000**	**(1)**
Levy Limit Analysis					
Countywide Levy				0.305234	
Fire District - Largest General Levy Authority granted by the County Board				0.034528	
Township - Largest General Levy Authority granted by the County Board				0.000000	
Cemetery District - Largest General Levy Authority granted by the County Board				0.000000	
Irrigation District - Largest General Levy Authority granted by the County Board				0.000000	
Drainage - Largest General Levy Authority granted by the County Board				0.000000	
Rural Water District - Largest General Levy Authority granted by the County Board				0.000000	
Other Districts - Largest General Levy Authority granted by the County Board				0.000000	
Largest Possible District Levy				**0.339762**	**(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.

NEMAHA COUNTY

County Treasurer Summary of Uncollected Taxes

Tax Year	Amount
2023	$5,445,962.65
2022	$17,855.25
2021	$6,509.44

NEMAHA 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	1,258,637.51	107,822.00	0.00	0.00	1,366,459.51
Public Safety - Law Enforcement	2,713,113.44	343,656.59	0.00	0.00	3,056,770.03
Public Safety - Other	175,962.79	968,761.97	0.00	1,000.00	1,145,724.76
Public Works - Highways & Roads	2,869,612.72	1,802,100.60	0.00	0.00	4,671,713.32
Public Works - Other	9,200.00	0.00	0.00	0.00	9,200.00
Public Health & Social Services	254,134.00	1,000.00	0.00	0.00	255,134.00
Culture and Recreation	31,425.30	16,252.64	0.00	0.00	47,677.94
Community Development	59,307.00	0.00	0.00	0.00	59,307.00
Miscellaneous	2,014,465.38	308,507.36	0.00	1,487,460.27	3,810,433.01
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	9,385,858.14	3,548,101.16	0.00	1,488,460.27	14,422,419.57

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

NEMAHA 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:					
Personal Services	3,974,394.15	4,435,478.49	4,872,698.62	4,847,501.32	4,848,653.40
Operating Expenses	1,197,980.89	1,372,022.76	2,705,909.74	2,956,709.74	2,893,779.74
Supplies And Materials	1,768,688.20	1,523,394.16	1,674,650.00	1,581,650.00	1,621,650.00
Equipment Rental	1,275.00	6,572.80	21,775.00	21,775.00	21,775.00
Capital Outlay	2,402,477.53	2,590,014.15	3,001,396.92	3,548,101.16	3,548,101.16
Transfers Out	1,646,500.37	1,592,618.69	1,541,460.27	1,448,460.27	1,488,460.27
Total Disbursements and Transfers	10,991,316.14	11,520,101.05	13,817,890.55	14,404,197.49	14,422,419.57
Balance, Receipts and Transfers:					
Net Cash Balance	6,175,392.62	5,078,050.07	3,751,142.72	3,751,142.72	3,751,142.72
Intergovernmental Federal	81,556.16	158,895.45	345,425.50	595,425.50	532,495.50
Intergovernmental State	2,264,781.20	2,644,099.55	1,895,825.25	2,390,029.49	2,390,029.49
Intergovernmental Local	2,238,482.36	2,059,690.07	2,013,148.33	2,073,148.33	2,073,148.33
Personal and Real Property Taxes	3,665,117.02	3,737,889.94	4,521,888.48	4,395,991.18	4,637,143.26
Transfers In	1,646,500.37	1,592,618.69	1,540,460.27	1,448,460.27	1,488,460.27
Total Resources Available	16,071,829.73	15,271,243.77	14,067,890.55	14,654,197.49	14,872,419.57
Balance Forward/Cash Reserve	5,080,513.59	3,751,142.72	250,000.00	250,000.00	450,000.00

NEMAHA 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	6,860,354.44	7,266,097.43	9,275,033.36	9,407,636.06	9,385,858.14
Capital Outlay	2,372,866.03	2,099,685.65	3,001,396.92	3,548,101.16	3,548,101.16
Transfers Out	1,646,500.37	1,592,618.69	1,541,460.27	1,448,460.27	1,488,460.27
Total Disbursements and Transfers	10,879,720.84	10,958,401.77	13,817,890.55	14,404,197.49	14,422,419.57
Balance, Receipts and Transfers:					
Net Cash Balance	5,513,970.46	4,520,457.79	3,751,142.72	3,751,142.72	3,751,142.72
Intergovernmental Federal	81,556.16	158,895.45	345,425.50	595,425.50	532,495.50
Intergovernmental State	2,264,781.20	2,644,099.55	1,895,825.25	2,390,029.49	2,390,029.49
Intergovernmental Local	2,238,482.36	2,059,690.07	2,013,148.33	2,073,148.33	2,073,148.33
Personal and Real Property Taxes	3,665,117.02	3,737,889.94	4,521,888.48	4,395,991.18	4,637,143.26
Transfers In	1,646,500.37	1,592,618.69	1,540,460.27	1,448,460.27	1,488,460.27
Total Resources Available	15,410,407.57	14,713,651.49	14,067,890.55	14,654,197.49	14,872,419.57
Balance Forward/Cash Reserve	4,530,686.73	3,755,249.72	250,000.00	250,000.00	450,000.00

					Code	Description
				Fund	0100	GENERAL
				Function	601	COUNTY COM MISSIONERS
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	Official's Salary	76,280.55	80,493.66	80,493.78	80,959.23	80,959.23	80,959.23
1-1000	Social Security	5,822.21	6,157.76	6,241.46	6,193.38	6,193.38	6,193.38
	Personal Services Totals	***82,102.76***	***86,651.42***	***86,735.24***	***87,152.61***	***87,152.61***	***87,152.61***
	Operating Expenses						
2-0205	E-MAIL ACCOUNT	184.30	0.00	19.40	0.00	0.00	0.00
2-1701	Meals	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	Lodging	755.90	1,300.00	1,403.45	2,000.00	2,000.00	2,000.00
2-1704	Mileage	1,388.83	6,000.00	3,072.57	5,000.00	5,000.00	5,000.00
2-1751	Dues, Subscriptions, Registrations	755.00	800.00	655.00	800.00	800.00	800.00
	Operating Expenses Totals	***3,084.03***	***8,200.00***	***5,150.42***	***7,900.00***	***7,900.00***	***7,900.00***
0100-601 COUNTY COMMISSIONERS TOTAL		**85,186.79**	**94,851.42**	**91,885.66**	**95,052.61**	**95,052.61**	**95,052.61**

		Code	Description
	Fund	0100	GENERAL
	Function	602	COUNTY CLERK

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	Official's Salary	57,397.79	60,750.03	60,750.03	61,101.36	61,101.36	61,101.36
1-0201	Deputy's Salary	38,214.04	41,856.40	41,812.42	44,121.60	44,009.77	46,359.36
1-0305	Clerical Salary	40,035.21	42,525.73	42,484.85	45,004.80	44,939.20	45,753.76
1-1000	Social Security	9,752.44	11,351.24	11,113.65	11,783.00	11,784.85	11,912.16
	Personal Services Totals	***145,399.48***	***156,483.40***	***156,160.95***	***162,010.76***	***161,835.18***	***165,126.64***
	Operating Expenses						
2-0205	E-Mail Account	0.00	0.00	29.10	0.00	0.00	0.00
2-1102	IT Services - Five Nines	0.00	5,400.00	5,400.00	5,724.00	5,724.00	5,724.00
2-1701	Meals	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	Lodging	479.80	575.00	479.80	500.00	500.00	500.00
2-1704	Mileage	508.28	700.00	532.26	600.00	600.00	600.00
2-1751	Dues, Subscriptions, Registrations	365.00	400.00	513.00	450.00	450.00	450.00
2-7000	Photocopier Expense	3,059.13	3,000.00	2,711.97	3,000.00	3,500.00	3,500.00
	Operating Expenses Totals	***4,412.21***	***10,075.00***	***9,666.13***	***10,274.00***	***10,774.00***	***10,774.00***
	Capital Outlay						
5-0500	Office/Computer Equipment	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
5-1309	Software - MIPS	5,916.04	6,000.00	5,758.85	6,000.00	6,000.00	6,000.00
	Capital Outlay Totals	***5,916.04***	***6,000.00***	***5,758.85***	***7,000.00***	***7,000.00***	***7,000.00***
0100-602 COUNTY CLERK TOTAL		**155,727.73**	**172,558.40**	**171,585.93**	**179,284.76**	**179,609.18**	**182,900.64**

	Code	Description
Fund	0100	GENERAL
Function	603	COUNTY TREASURER

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	57,397.79	60,750.03	60,750.03	61,101.36	61,101.36	61,101.36
1-0201	Deputy's Salary	42,896.03	46,929.60	46,929.64	51,183.84	51,068.48	51,965.28
1-0305	REGULAR SALARY CLERICAL	39,767.83	42,484.80	42,484.85	44,972.32	44,939.20	45,753.76
1-0500	COMP TIME/HOLIDAY	816.68	500.00	0.00	500.00	0.00	0.00
1-1000	SOCIAL SECURITY	10,551.20	11,525.83	11,214.04	12,068.45	12,018.84	12,149.76
	Personal Services Totals	***151,429.53***	***162,190.26***	***161,378.56***	***169,825.97***	***169,127.88***	***170,970.16***
	Operating Expenses						
2-0205	E-MAIL ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00
2-1102	IT Services - Five Nines	0.00	5,400.00	5,400.00	5,400.00	5,400.00	5,400.00
2-1701	MEALS	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	LODGING	459.88	700.00	239.90	700.00	700.00	700.00
2-1704	MILEAGE	960.47	800.00	442.83	600.00	600.00	600.00
2-1751	DUES, SUBSCRIPTIONS, REGISTRATIONS	480.00	500.00	507.00	600.00	600.00	600.00
2-7000	PHOTOCOPIER EXPENSE	1,852.90	2,000.00	1,650.85	1,800.00	1,800.00	1,800.00
	Operating Expenses Totals	***3,753.25***	***9,500.00***	***8,240.58***	***9,200.00***	***9,200.00***	***9,200.00***
	Capital Outlay						
5-0500	OFFICE/COMPUTER EQUIPMENT	1,701.07	2,000.00	1,128.86	2,000.00	2,000.00	2,000.00
5-1309	Software - MIPS Fees	10,928.66	11,000.00	10,125.84	11,000.00	11,000.00	11,000.00
	Capital Outlay Totals	***12,629.73***	***13,000.00***	***11,254.70***	***13,000.00***	***13,000.00***	***13,000.00***
0100-603 COUNTY TREASURER TOTAL		**167,812.51**	**184,690.26**	**180,873.84**	**192,025.97**	**191,327.88**	**193,170.16**

		Code	Description
	Fund	0100	GENERAL
	Function	605	COUNTY ASSESSOR

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	Official's Salary	57,397.79	60,751.47	60,750.03	61,101.36	61,101.36	61,101.36
1-0201	Assistant Appraiser	38,718.08	42,525.60	39,529.01	45,703.84	44,939.20	45,753.76
1-0300	Assistant Appraiser	39,163.22	42,224.00	42,160.00	45,703.84	44,939.20	45,753.76
1-1000	SOCIAL SECURITY	10,325.33	11,130.83	10,950.71	11,666.94	11,549.95	11,674.58
	Personal Services Totals	***145,604.42***	***156,631.90***	***153,389.75***	***164,175.98***	***162,529.71***	***164,283.46***
	Operating Expenses						
2-1100	GIS Costs	4,040.00	4,040.00	4,060.00	11,680.00	11,680.00	11,680.00
2-1102	IT Services - Five Nines	0.00	5,400.00	5,400.00	5,724.00	5,724.00	5,724.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	937.76	1,000.00	1,044.60	1,700.00	1,700.00	1,700.00
2-1704	MILEAGE	2,121.28	2,200.00	1,395.64	1,700.00	1,700.00	1,700.00
2-1751	DUES, SUBSCRIPTIONS, REGISTRATIONS	360.00	500.00	292.00	400.00	400.00	400.00
2-1765	ASSESSOR'S CONTINUING EDUCATION	695.00	700.00	575.00	1,200.00	1,200.00	1,200.00
2-2500	Vanguard Expenses	21,615.00	28,740.00	28,915.00	24,015.00	24,015.00	24,015.00
2-2502	FEES (E-MAILS)	0.00	0.00	0.00	0.00	0.00	0.00
2-2510	CONTRACT FOR REAPPRAISAL	0.00	3,000.00	0.00	0.00	0.00	0.00
2-7000	PHOTOCOPIER EXPENSE	2,315.80	2,300.00	1,917.72	2,100.00	2,100.00	2,100.00
	Operating Expenses Totals	***32,084.84***	***47,880.00***	***43,599.96***	***48,519.00***	***48,519.00***	***48,519.00***
	Capital Outlay						
5-0500	Office/Computer Equipment	0.00	0.00	0.00	1,900.00	1,900.00	1,900.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***1,900.00***	***1,900.00***	***1,900.00***
	Transfers Out						
7-0100	INTERLOCAL 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***
0100-605 COUNTY ASSESSOR TOTAL		**177,689.26**	**204,511.90**	**196,989.71**	**214,594.98**	**212,948.71**	**214,702.46**

		Code	Description
	Fund	0100	GENERAL
	Function	607	ELECTION COMMISSIONER

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0305	Administrative Salary	3,250.00	3,250.00	3,250.00	4,000.00	4,000.00	4,000.00
1-0409	Part-time Election Poll Workers	5,658.76	8,000.00	6,709.02	8,000.00	8,000.00	8,000.00
1-0500	Part-time Counting/Canvas Board	969.33	1,000.00	1,076.57	1,000.00	1,000.00	1,000.00
	Personal Services Totals	***9,878.09***	***12,250.00***	***11,035.59***	***13,000.00***	***13,000.00***	***13,000.00***
	Operating Expenses						
2-0100	Postage	40.50	1,000.00	30.70	500.00	500.00	500.00
2-1011	Ballots/Printing/Programing	0.00	10,000.00	10,406.76	10,000.00	10,000.00	10,000.00
2-1012	Publishing Public Notices	11,129.90	2,500.00	2,390.00	2,500.00	2,500.00	2,500.00
2-1017	Maps & Boundaries	0.00	500.00	0.00	0.00	0.00	0.00
2-1700	Lodging	0.00	300.00	119.95	250.00	250.00	250.00
2-1704	Mileage for trainings	0.00	300.00	302.18	300.00	300.00	300.00
2-3300	Special Election/Recall Cost	0.00	0.00	63.10	0.00	0.00	0.00
	Operating Expenses Totals	***11,170.40***	***14,600.00***	***13,312.69***	***13,550.00***	***13,550.00***	***13,550.00***
	Supplies and Materials						
3-0113	Election Supplies	690.71	750.00	160.63	600.00	600.00	600.00
	Supplies and Materials Totals	***690.71***	***750.00***	***160.63***	***600.00***	***600.00***	***600.00***
	Equipment Rental						
4-0502	Voting Polls Rent	675.00	675.00	675.00	675.00	675.00	675.00
	Equipment Rental Totals	***675.00***	***675.00***	***675.00***	***675.00***	***675.00***	***675.00***
0100-607 ELECTION COMMISSIONER TOTAL		**22,414.20**	**28,275.00**	**25,183.91**	**27,825.00**	**27,825.00**	**27,825.00**

					Code	Description
				Fund	0100	GENERAL
				Function	611	FLOOD PLAIN ADMINISTRATOR
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	FLOOD PLAIN ADMINISTRATOR SALARY	9,766.56	10,506.25	9,847.80	10,768.90	10,768.90	10,768.90
1-1000	SOCIAL SECURITY	747.26	803.73	753.45	823.82	823.82	823.82
	Personal Services Totals	***10,513.82***	***11,309.98***	***10,601.25***	***11,592.72***	***11,592.72***	***11,592.72***
	Operating Expenses						
2-1751	DUES,SUBSCRIPTIONS,REGISTRATIONS	115.00	400.00	215.00	250.00	250.00	250.00
2-2912	TRAINING	1,075.00	1,500.00	1,398.06	1,500.00	1,500.00	1,500.00
	Operating Expenses Totals	***1,190.00***	***1,900.00***	***1,613.06***	***1,750.00***	***1,750.00***	***1,750.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	549.00	1,000.00	0.00	500.00	500.00	500.00
	Supplies and Materials Totals	***549.00***	***1,000.00***	***0.00***	***500.00***	***500.00***	***500.00***
0100-611 FLOOD PLAIN ADMINISTRATOR TOTAL		**12,252.82**	**14,209.98**	**12,214.31**	**13,842.72**	**13,842.72**	**13,842.72**

		Code	Description
	Fund	0100	GENERAL
	Function	621	CLERK OF DISTRICT COURT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	57,397.79	60,750.03	60,750.03	62,268.00	61,101.36	61,101.36
1-0201	DEPUTY'S SALARY	40,035.20	45,366.56	45,207.37	48,277.00	48,009.77	48,859.36
1-0405	Part-time Deputy	6,297.18	4,500.00	3,429.26	4,500.00	4,500.00	4,500.00
1-1000	SOCIAL SECURITY	7,420.57	8,161.36	8,607.61	8,800.94	8,691.25	8,756.25
	Personal Services Totals	***111,150.74***	***118,777.95***	***117,994.27***	***123,845.94***	***122,302.38***	***123,216.97***
	Operating Expenses						
2-1016	MICROFILMING COSTS	836.00	912.00	988.00	988.00	988.00	988.00
2-1701	MEALS	0.00	100.00	0.00	100.00	50.00	50.00
2-1702	LODGING	0.00	500.00	0.00	500.00	300.00	300.00
2-1704	MILEAGE	0.00	250.00	0.00	250.00	250.00	250.00
2-1751	DUES, SUBSCRIPTIONS, REGISTRATIONS	-460.93	100.00	90.00	100.00	100.00	100.00
	Operating Expenses Totals	***375.07***	***1,862.00***	***1,078.00***	***1,938.00***	***1,688.00***	***1,688.00***
0100-621 CLERK OF DISTRICT COURT TOTAL		**111,525.81**	**120,639.95**	**119,072.27**	**125,783.94**	**123,990.38**	**124,904.97**

		Code	Description
	Fund	0100	GENERAL
	Function	622	COUNTY COURT SYSTEM

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-0200	Fax Line	726.39	850.00	734.50	800.00	800.00	800.00
2-1010	Record Preservation/Scanning	594.00	750.00	702.00	750.00	750.00	750.00
2-1751	Dues/Subscriptions/Registrations	0.00	100.00	56.00	100.00	100.00	100.00
2-7000	Copier Expense	459.78	500.00	104.05	500.00	500.00	500.00
	Operating Expenses Totals	***1,780.17***	***2,200.00***	***1,596.55***	***2,150.00***	***2,150.00***	***2,150.00***
	Supplies and Materials						
3-0100	Judges's Rober	141.43	450.00	365.90	0.00	0.00	0.00
	Supplies and Materials Totals	***141.43***	***450.00***	***365.90***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	Office Equipment	0.00	1,900.00	1,514.72	1,922.00	1,922.00	1,922.00
	Capital Outlay Totals	***0.00***	***1,900.00***	***1,514.72***	***1,922.00***	***1,922.00***	***1,922.00***
0100-622 COUNTY COURT SYSTEM TOTAL		**1,921.60**	**4,550.00**	**3,477.17**	**4,072.00**	**4,072.00**	**4,072.00**

		Code	Description
	Fund	0100	GENERAL
	Function	624	DISTRICT JUDGE

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						
1-0313	Bailiff Salary	45,776.00	46,904.00	46,860.01	49,249.20	49,249.20	49,249.20
1-0800	Health Insurance HRA	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	Health Insurance	12,901.97	13,371.12	13,465.87	14,508.12	14,508.12	14,508.12
1-1000	Social Security	3,464.90	3,588.16	3,547.89	3,767.56	3,767.56	3,767.56
	Personal Services Totals	***62,142.87***	***63,863.28***	***63,873.77***	***67,524.88***	***67,524.88***	***67,524.88***
	Operating Expenses						
2-0200	Fax/Cell Phone	1,239.77	1,275.00	1,161.08	1,275.00	1,275.00	1,275.00
2-1704	Mileage	0.00	125.00	17.42	100.00	100.00	100.00
2-1751	Dues/Subscriptions/Registrations	466.50	600.00	374.50	550.00	550.00	550.00
	Operating Expenses Totals	***1,706.27***	***2,000.00***	***1,553.00***	***1,925.00***	***1,925.00***	***1,925.00***
0100-624 DISTRICT JUDGE TOTAL		**63,849.14**	**65,863.28**	**65,426.77**	**69,449.88**	**69,449.88**	**69,449.88**

					Code	Description
				Fund	0100	GENERAL
				Function	641	BUILDING & GROUND
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0306	Custodial for Courthouse	18,082.68	20,000.00	12,733.90	20,000.00	20,000.00	20,000.00
1-0406	Part-time Custodian for Jail	6,939.33	7,500.00	3,995.55	7,500.00	7,500.00	7,500.00
1-1000	Social Security	1,887.44	2,200.00	1,275.95	2,200.00	2,200.00	2,200.00
	Personal Services Totals	***26,909.45***	***29,700.00***	***18,005.40***	***29,700.00***	***29,700.00***	***29,700.00***
	Operating Expenses						
2-0501	Utility Lights	14,013.30	18,000.00	18,695.95	20,000.00	20,000.00	20,000.00
2-0503	Utility-Heating	8,283.24	9,000.00	4,326.81	9,000.00	9,000.00	9,000.00
2-0505	Utility-Garbage	1,120.96	1,250.00	1,232.16	2,000.00	2,000.00	2,000.00
2-1300	Building & Grounds Repair & Update	30,386.91	75,000.00	51,126.53	75,000.00	75,000.00	75,000.00
2-1304	County Buildings Snow Removal	410.00	5,000.00	2,600.00	5,000.00	5,000.00	5,000.00
2-1307	Courthouse Yard Beautification	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
2-1650	Courthouse Grounds Repair/Sprinkler	520.59	500.00	0.00	5,000.00	5,000.00	5,000.00
2-2500	Contract Services Yard Chemicals	0.00	2,500.00	7,205.00	2,500.00	2,500.00	2,500.00
2-2548	Lawn Mowing Services	0.00	5,000.00	0.00	7,500.00	7,500.00	7,500.00
2-9900	Pest Control County Buildings	2,520.00	2,750.00	2,520.00	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	***57,255.00***	***119,000.00***	***87,706.45***	***134,000.00***	***134,000.00***	***134,000.00***
	Supplies and Materials						
3-0103	Janitorial Supplies	7,445.49	10,000.00	6,702.33	10,000.00	10,000.00	10,000.00
3-0104	Courthouse Mulch	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
	Supplies and Materials Totals	***7,445.49***	***12,500.00***	***6,702.33***	***12,500.00***	***12,500.00***	***12,500.00***
	Capital Outlay						
5-1100	Courthouse Heating/Boiler	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
	Capital Outlay Totals	***0.00***	***10,000.00***	***0.00***	***10,000.00***	***10,000.00***	***10,000.00***
	Transfers Out						
7-0200	Transfer	30,000.00	0.00	10,000.00	0.00	0.00	0.00
	Transfers Out Totals	***30,000.00***	***0.00***	***10,000.00***	***0.00***	***0.00***	***0.00***
0100-641 BUILDING & GROUND TOTAL		**121,609.94**	**171,200.00**	**122,414.18**	**186,200.00**	**186,200.00**	**186,200.00**

					Code	Description
				Fund	0100	GENERAL
				Function	645	AGRICULTURAL EXTENSION AGENT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0305	REGULAR SALARY CLERICAL	35,624.73	36,490.00	36,785.58	37,584.70	37,584.70	37,584.70
1-0405	PROGRAM ASSISTANT - 4-H	30,252.47	52,582.50	54,199.02	61,549.60	61,549.60	61,549.60
1-1000	SOCIAL SECURITY	2,725.41	2,791.49	2,814.19	2,875.23	2,875.23	2,875.23
	Personal Services Totals	***68,602.61***	***91,863.99***	***93,798.79***	***102,009.53***	***102,009.53***	***102,009.53***
	Operating Expenses						
2-0200	TELEPHONE	504.59	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	45.00	0.00	45.00	45.00	45.00
2-1702	LODGING	0.00	150.00	114.95	225.00	225.00	225.00
2-1704	Mileage	309.24	1,000.00	865.71	1,000.00	1,000.00	1,000.00
2-1708	TRAVEL-BOARD MEMBERS	488.18	500.00	525.13	600.00	600.00	600.00
2-7000	PHOTOCOPIER EXPENSE	3,346.99	3,000.00	2,784.60	2,900.00	2,900.00	2,900.00
2-9900	PROGRAM SUPPORT	476.34	737.50	-792.69	737.50	737.50	737.50
	Operating Expenses Totals	***5,125.34***	***5,432.50***	***3,497.70***	***5,507.50***	***5,507.50***	***5,507.50***
	Capital Outlay						
5-0500	Computer Equipment	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***2,000.00***	***2,000.00***	***2,000.00***
0100-645 AGRICULTURAL EXTENSION AGENT TOTAL		**73,727.95**	**97,296.49**	**97,296.49**	**109,517.03**	**109,517.03**	**109,517.03**

					Code	Description
				Fund	0100	GENERAL
				Function	649	CO BLDG. ANNEX - MULTI-PLEX BLDG.

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						
2-0500	UTILITIES	17,034.70	20,000.00	14,713.22	20,000.00	20,000.00	20,000.00
2-1301	BUILDING REPAIR	14,774.67	30,000.00	23,114.15	30,000.00	30,000.00	30,000.00
2-1304	WELLNESS CENTER SNOW REMOVAL	150.00	5,000.00	1,530.00	5,000.00	5,000.00	5,000.00
2-2546	JANITORIAL SERVICES (CONTRACT)	1,217.13	2,000.00	1,414.91	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	***33,176.50***	***57,000.00***	***40,772.28***	***57,000.00***	***57,000.00***	***57,000.00***
	Supplies and Materials						
3-0103	Wellness Janitorial 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***
0100-649 CO BLDG. ANNEX - MULTI-PLEX BLDG. TOTAL		**33,176.50**	**57,000.00**	**40,772.28**	**57,000.00**	**57,000.00**	**57,000.00**

					Code	Description
				Fund	0100	GENERAL
				Function	651	COUNTY SHERIFF
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	73,486.22	81,000.00	80,999.91	83,025.00	83,025.00	83,025.00
1-0201	CHIEF DEPUTY'S SALARY	64,116.92	68,850.00	72,780.64	70,571.25	70,571.25	70,571.25
1-0202	DEPUTIES SALARY	570,183.73	580,770.00	631,811.28	604,422.00	604,422.00	604,422.00
1-0301	ADMINISTRATION SALARY	17,357.07	16,200.00	18,004.71	16,605.00	16,605.00	16,605.00
1-0400	PART TIME DEPUTIES SALARY	6,363.35	6,500.00	8,375.06	6,750.00	6,750.00	6,750.00
1-0500	OVERTIME (GRANT)	10,320.82	60,000.00	7,974.98	60,000.00	60,000.00	60,000.00
1-0501	OVERTIME	0.00	40,331.25	0.00	41,973.75	41,973.75	41,973.75
1-0802	HEALTH INS	120,917.73	151,882.32	109,375.12	159,588.00	154,588.00	154,588.00
1-1000	SOCIAL SECURITY	55,485.85	64,807.07	61,860.28	67,059.67	67,059.67	67,059.67
1-1100	UNIFORM ALLOWANCE	10,750.90	10,560.00	10,400.00	10,560.00	10,560.00	10,560.00
	Personal Services Totals	***928,982.59***	***1,080,900.64***	***1,001,581.98***	***1,120,554.67***	***1,115,554.67***	***1,115,554.67***
	Operating Expenses						
2-0100	POSTAGE	209.23	200.00	344.15	400.00	400.00	400.00
2-0200	TELEPHONE	204.12	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET SERVICE	2,700.00	2,800.00	2,700.00	2,800.00	2,800.00	2,800.00
2-0210	CELLULAR	13,546.71	15,000.00	12,526.89	15,000.00	15,000.00	15,000.00
2-0400	RADIO REPAIR	1,164.02	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-1701	MEALS	1,335.44	2,800.00	527.03	2,800.00	2,800.00	2,800.00
2-1702	LODGING	2,835.59	3,200.00	2,693.30	3,200.00	3,200.00	3,200.00
2-1704	Sheriff/Mileage	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES, SUBSCRIPTIONS, REGISTRATIONS	8,036.58	8,200.00	15,359.17	16,000.00	16,000.00	16,000.00
2-2500	RADIO SUBSCRIPTION MOTOROLA	0.00	4,800.00	0.00	4,800.00	4,800.00	4,800.00
2-2901	LAW ENFORCEMENT TRAINING	3,888.00	9,000.00	7,255.50	9,000.00	9,000.00	9,000.00
2-3200	ANIMAL CONTROL	0.00	800.00	0.00	800.00	800.00	800.00
2-6080	ACCIDENT TEAM GRANT	3,633.76	8,000.00	0.00	8,000.00	8,000.00	8,000.00
2-7000	PHOTOCOPIER EXPENSE	3,900.09	4,000.00	3,005.36	4,000.00	4,000.00	4,000.00
2-9900	SHERIFF'S FEES	8,033.60	8,200.00	7,041.55	8,200.00	8,200.00	8,200.00
	Operating Expenses Totals	***49,487.14***	***70,000.00***	***51,452.95***	***78,000.00***	***78,000.00***	***78,000.00***
	Supplies and Materials						
3-0112	LAW ENFORCEMENT SUPPLIES	43,691.48	30,000.00	37,523.11	35,000.00	35,000.00	35,000.00
3-0209	EQUIPMENT - FUEL	53,019.06	60,000.00	48,483.62	60,000.00	60,000.00	60,000.00
3-0210	EQUIPMENT - GREASE & OIL	2,537.72	2,750.00	2,571.27	2,750.00	2,750.00	2,750.00
3-0211	EQUIPMENT - TIRE & TIRE REPAIR	8,465.18	7,000.00	8,354.52	7,500.00	7,500.00	7,500.00
3-0212	EQUIPMENT - REPAIR	43,596.24	35,000.00	31,337.42	35,000.00	35,000.00	35,000.00
	Supplies and Materials Totals	***151,309.68***	***134,750.00***	***128,269.94***	***140,250.00***	***140,250.00***	***140,250.00***
	Capital Outlay						
5-0301	CARS/TRUCKS	70,000.00	70,000.00	0.00	75,000.00	75,000.00	75,000.00
5-0360	GRANT EQUIP/DEFIBRILLATOR	7,000.00	10,000.00	9,998.00	100,000.00	100,000.00	100,000.00

					Code	Description
				Fund	0100	GENERAL
				Function	651	COUNTY SHERIFF
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
5-1309	COMPUTER SOFTWARE	44,143.19	42,500.00	44,562.50	45,000.00	45,000.00	45,000.00
5-1310	PORTABLE RADIOS/LTE UPGRADE CARES	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***121,143.19***	***122,500.00***	***54,560.50***	***220,000.00***	***220,000.00***	***220,000.00***
	Transfers Out						
7-0100	TRANSFER TO 2913	0.00	0.00	10,000.00	0.00	0.00	0.00
7-0200	TRANSFER TO CANINE DOG FUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0300	TRANSFER/FUNDS/BLDG FUND	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***10,000.00***	***0.00***	***0.00***	***0.00***
0100-651 COUNTY SHERIFF TOTAL		**1,250,922.60**	**1,408,150.64**	**1,245,865.37**	**1,558,804.67**	**1,553,804.67**	**1,553,804.67**

	Code	Description
Fund	0100	GENERAL
Function	652	COUNTY ATTORNEY

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	73,486.22	80,999.91	80,999.91	83,025.00	83,025.00	83,025.00
1-0201	Deputy's Salary	50,725.10	56,699.95	56,700.08	59,800.00	59,997.59	59,997.59
1-0305	REGULAR SALARY CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART TIME CLERICAL	30,355.53	47,500.00	34,142.60	60,000.00	45,000.00	45,000.00
1-1000	SOCIAL SECURITY	11,912.80	14,167.79	12,923.76	15,700.00	14,368.61	14,368.61
	Personal Services Totals	***166,479.65***	***199,367.65***	***184,766.35***	***218,525.00***	***202,391.20***	***202,391.20***
	Operating Expenses						
2-0200	FAX-TELEPHONE	1,159.39	1,250.00	1,171.23	1,300.00	1,300.00	1,300.00
2-0205	INTERNET SERVICE/E-MAIL ACCOUNT	126.10	350.00	9.70	200.00	0.00	0.00
2-0210	CELLULAR PHONE	991.59	1,200.00	942.67	1,200.00	1,200.00	1,200.00
2-1701	MEALS	73.95	500.00	46.00	400.00	150.00	150.00
2-1702	LODGING	680.44	750.00	250.00	750.00	750.00	750.00
2-1704	MILEAGE	180.00	250.00	264.96	400.00	400.00	400.00
2-1751	DUES, SUBSCRIPTIONS, REGISTRATIONS	333.00	700.00	1,727.87	2,000.00	2,000.00	2,000.00
2-7000	PHOTOCOPIER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***3,544.47***	***5,000.00***	***4,412.43***	***6,250.00***	***5,800.00***	***5,800.00***
0100-652 COUNTY ATTORNEY TOTAL		**170,024.12**	**204,367.65**	**189,178.78**	**224,775.00**	**208,191.20**	**208,191.20**

		Code	Description
	Fund	0100	GENERAL
	Function	653	COMMUNICATIONS CENTER

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	COMMUNICATIONS DIRECTOR SALARY	48,998.93	48,600.00	52,264.02	49,815.00	49,815.00	49,815.00
1-0318	FULL TIME DISPATCH SALARIES	217,429.36	190,887.84	222,588.55	193,000.00	193,000.00	193,000.00
1-0418	PART TIME DISPATCH SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVER TIME	0.00	28,633.18	0.00	28,950.00	28,950.00	28,950.00
1-0802	HEALTH INSURANCE	43,505.91	71,655.60	58,831.52	77,340.00	77,340.00	77,340.00
1-1000	SOCIAL SECURITY	21,822.84	23,802.47	22,932.36	20,790.02	20,790.02	20,790.02
1-1100	UNIFORM ALLOWANCE	2,220.00	2,400.00	2,220.00	2,400.00	2,400.00	2,400.00
	Personal Services Totals	***333,977.04***	***365,979.09***	***358,836.45***	***372,295.02***	***372,295.02***	***372,295.02***
	Operating Expenses						
2-0200	TELEPHONE	5,395.28	7,000.00	5,780.13	7,250.00	7,250.00	7,250.00
2-0201	TELETYPE SERVICE	6,908.06	8,400.00	7,545.04	8,500.00	8,500.00	8,500.00
2-0205	NETWORK COSTS, SRS	1,838.50	3,800.00	2,166.50	3,800.00	3,800.00	3,800.00
2-0400	RADIO MAINTENANCE CONTRACT	3,062.20	18,250.00	21,669.21	23,000.00	23,000.00	23,000.00
2-1550	RADIO REPAIR	2,411.69	4,000.00	2,900.50	4,000.00	4,000.00	4,000.00
2-1701	MEALS	145.87	750.00	113.16	750.00	750.00	750.00
2-2507	NCIC SUPPORT	3,900.00	4,200.00	3,712.50	4,000.00	4,000.00	4,000.00
2-2912	TRAINING/SCHOOL/MILEAGE	4,300.89	4,000.00	3,345.52	4,000.00	4,000.00	4,000.00
	Operating Expenses Totals	***27,962.49***	***50,400.00***	***47,232.56***	***55,300.00***	***55,300.00***	***55,300.00***
	Equipment Rental						
4-0600	Tower Communications Rental	0.00	0.00	0.00	16,000.00	16,000.00	16,000.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***16,000.00***	***16,000.00***	***16,000.00***
	Capital Outlay						
5-0311	RADIO CONSOLE/CAD	0.00	42,000.00	0.00	28,000.00	28,000.00	28,000.00
	Capital Outlay Totals	***0.00***	***42,000.00***	***0.00***	***28,000.00***	***28,000.00***	***28,000.00***
	Transfers Out						
7-0100	TRANSFER	40,000.00	0.00	14,114.69	0.00	0.00	0.00
	Transfers Out Totals	***40,000.00***	***0.00***	***14,114.69***	***0.00***	***0.00***	***0.00***
0100-653 COMMUNICATIONS CENTER TOTAL		**401,939.53**	**458,379.09**	**420,183.70**	**471,595.02**	**471,595.02**	**471,595.02**

		Code	Description
	Fund	0100	GENERAL
	Function	662	CHILD SUPPORT

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						
1-0338	Legal Consultant	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
	Personal Services Totals	***18,000.00***	***18,000.00***	***18,000.00***	***18,000.00***	***18,000.00***	***18,000.00***
	Operating Expenses						
2-0100	Postage	143.21	250.00	346.10	400.00	400.00	400.00
2-1704	Mileage	0.00	0.00	0.00	0.00	0.00	0.00
2-3930	Service Fees	57.60	250.00	37.00	250.00	250.00	250.00
	Operating Expenses Totals	***200.81***	***500.00***	***383.10***	***650.00***	***650.00***	***650.00***
	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***
0100-662 CHILD SUPPORT TOTAL		**18,200.81**	**18,500.00**	**18,383.10**	**18,650.00**	**18,650.00**	**18,650.00**

					Code	Description
				Fund	0100	GENERAL
				Function	671	COUNTY JAIL
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	72,160.02	68,040.00	83,739.20	68,910.75	68,910.75	68,910.75
1-0315	CORRECTIONS	195,523.43	185,000.00	175,049.24	190,550.00	190,550.00	190,550.00
1-0415	CORRECTIONS PART TIME	7,267.88	0.00	27,131.83	7,500.00	7,500.00	7,500.00
1-0500	OVER TIME PAY	0.00	17,500.00	0.00	12,000.00	12,000.00	12,000.00
1-0802	HEALTH INS	38,976.82	66,855.60	46,201.45	72,540.00	72,540.00	72,540.00
1-1000	SOCIAL SECURITY	20,735.54	20,696.31	21,001.18	21,340.50	21,340.50	21,340.50
1-1100	UNIFORM ALLOWANCE	2,700.00	3,320.00	3,160.00	3,320.00	3,320.00	3,320.00
	Personal Services Totals	***337,363.69***	***361,411.91***	***356,282.90***	***376,161.25***	***376,161.25***	***376,161.25***
	Operating Expenses						
2-0501	UTILITY-LIGHTS	13,686.44	14,000.00	14,220.77	14,500.00	14,500.00	14,500.00
2-0503	UTILITY-HEAT	3,018.48	3,200.00	1,869.37	3,200.00	3,200.00	3,200.00
2-0505	UTILITY-GARBAGE	1,634.80	1,700.00	1,813.02	1,850.00	1,850.00	1,850.00
2-1302	JAIL BUILDING REPAIR	1,847.90	5,000.00	92,951.34	5,000.00	5,000.00	5,000.00
2-1701	MEALS	117.18	650.00	706.57	750.00	750.00	750.00
2-1704	MILEAGE ALLOWANCE	0.00	750.00	0.00	750.00	750.00	750.00
2-1900	BOARD OF PRISONERS	74,795.94	78,000.00	65,579.70	80,000.00	80,000.00	80,000.00
2-1901	BOARD TO OTHER FACILITIES	1,805.84	15,000.00	6,018.30	15,000.00	15,000.00	15,000.00
2-1903	MEDICAL	23,491.91	50,000.00	11,738.52	50,000.00	50,000.00	50,000.00
2-1905	JUVENILE DETENTION	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00
2-2209	VIDEO CONFERENCING/MISC.	0.00	0.00	0.00	0.00	0.00	0.00
2-2900	LAW ENFORCEMENT COSTS	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-2912	TRAINING SCHOOL/MILEAGE	1,229.83	1,500.00	1,783.69	1,500.00	1,500.00	1,500.00
2-3300	PERSONAL SUPPLIES	2,260.10	2,250.00	1,563.58	2,250.00	2,250.00	2,250.00
2-4413	ELECTRONIC MONITORING	105.60	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-9900	TRAINING (VINE)	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***123,994.02***	***195,550.00***	***198,244.86***	***198,300.00***	***198,300.00***	***198,300.00***
	Supplies and Materials						
3-0118	JAIL SUPPLIES	2,989.44	3,000.00	2,167.37	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	***2,989.44***	***3,000.00***	***2,167.37***	***3,000.00***	***3,000.00***	***3,000.00***
	Capital Outlay						
5-1309	COMPUTER JMS	10,393.56	3,000.00	5,138.09	5,500.00	5,500.00	5,500.00
	Capital Outlay Totals	***10,393.56***	***3,000.00***	***5,138.09***	***5,500.00***	***5,500.00***	***5,500.00***
	Transfers Out						
7-0100	TRANSFER	35,000.00	0.00	0.00	0.00	0.00	0.00
7-0200	TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***35,000.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-671 COUNTY JAIL TOTAL		**509,740.71**	**562,961.91**	**561,833.22**	**582,961.25**	**582,961.25**	**582,961.25**

		Code	Description
	Fund	0100	GENERAL
	Function	693	EMERGENCY MANAGEMENT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	EMA DIRECTOR SALARY	51,078.41	55,224.00	56,337.90	56,604.60	56,604.60	56,604.60
1-0200	DEPUTY EMA DIRECTOR SALARY	37,351.20	41,418.00	42,231.22	42,245.36	42,245.36	42,245.36
1-0500	Comp Time/Deployment	2,875.50	10,000.00	0.00	10,000.00	10,000.00	10,000.00
1-0802	HEALTH INS	4,800.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00
1-1000	SOCIAL SECURITY	7,280.67	7,943.91	8,020.16	8,112.83	8,112.83	8,112.83
1-1100	UNIFORM ALLOWANCE	412.07	500.00	469.84	500.00	500.00	500.00
	Personal Services Totals	***103,797.85***	***122,285.91***	***114,259.12***	***124,662.79***	***124,662.79***	***124,662.79***
	Operating Expenses						
2-0200	TELEPHONE	5,823.03	6,000.00	6,355.12	6,500.00	6,500.00	6,500.00
2-0205	INTERNET SERVICE/E-MAIL ACCOUNT	784.40	1,000.00	774.80	3,000.00	3,000.00	3,000.00
2-0210	CELLULAR PHONE	3,947.01	4,500.00	3,915.37	4,500.00	4,500.00	4,500.00
2-0400	RADIO REPAIR	1,283.00	1,800.00	0.00	1,800.00	1,800.00	1,800.00
2-0500	UTILITIES	4,059.24	4,500.00	3,670.29	4,500.00	4,500.00	4,500.00
2-1200	MAINTENANCE	2,500.00	3,000.00	1,500.00	3,000.00	3,000.00	3,000.00
2-1600	OTHER EQUIPMENT REPAIR	1,207.96	1,000.00	0.00	1,000.00	0.00	0.00
2-1701	MEALS	442.16	600.00	768.57	1,000.00	1,000.00	1,000.00
2-1702	LODGING	2,000.00	2,000.00	2,234.36	2,500.00	2,500.00	2,500.00
2-1751	DUES, SUBSCRIPTIONS, REGISTRATIONS	912.48	1,200.00	1,653.06	1,500.00	1,500.00	1,500.00
2-4434	TRAINING/EMERGENCY RESPONSE	7,661.64	10,000.00	9,129.60	10,000.00	10,000.00	10,000.00
2-7000	PHOTOCOPIER EXPENSE	1,293.63	1,500.00	1,621.27	1,800.00	1,800.00	1,800.00
	Operating Expenses Totals	***31,914.55***	***37,100.00***	***31,622.44***	***41,100.00***	***40,100.00***	***40,100.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,550.08	1,500.00	2,003.66	1,500.00	1,500.00	1,500.00
3-0115	REHAB UNIT	1,852.18	1,500.00	1,460.46	1,500.00	1,500.00	1,500.00
3-0209	FUEL	4,303.82	4,500.00	2,561.44	4,500.00	4,500.00	4,500.00
3-0210	OIL	59.93	200.00	153.12	200.00	200.00	200.00
3-0211	EQUIPMENT REPAIR/TIRE REPAIR	1,335.69	2,000.00	1,282.57	2,000.00	2,000.00	2,000.00
	Supplies and Materials Totals	***9,101.70***	***9,700.00***	***7,461.25***	***9,700.00***	***9,700.00***	***9,700.00***
	Capital Outlay						
5-0311	RADIO EQUIPMENT	3,500.00	3,500.00	0.00	3,500.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	2,807.54	3,000.00	2,138.44	3,000.00	3,000.00	3,000.00
5-0557	COMMUNICATIONS	6,000.00	6,000.00	3,250.00	6,000.00	3,500.00	3,500.00
5-1100	OTHER EQUIPMENT	3,500.00	3,500.00	879.12	3,500.00	1,000.00	1,000.00
	Capital Outlay Totals	***15,807.54***	***16,000.00***	***6,267.56***	***16,000.00***	***7,500.00***	***7,500.00***
	Transfers Out						
7-0100	TRANSFER/FUNDS/INHERITANCE/RADIOS	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***

					Code	Description
				Fund	0100	GENERAL
				Function	693	EMERGENCY MANAGEMENT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
0100-693 EMERGENCY MANAGEMENT TOTAL		160,621.64	185,085.91	159,610.37	191,462.79	181,962.79	181,962.79

	Code	Description
Fund	0100	GENERAL
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)
	Operating Expenses						
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***
0100-702 COUNTY SURVEYOR TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

					Code	Description
				Fund	0100	GENERAL
				Function	801	RELIEF
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-0500	Utilities	4,141.50	4,500.00	3,984.23	4,500.00	4,500.00	4,500.00
2-2900	County Burial	1,200.00	1,200.00	0.00	1,200.00	1,200.00	1,200.00
2-2950	Public Assistance/Rent	0.00	0.00	0.00	0.00	0.00	0.00
2-3000	Medical Client Service	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	*5,341.50*	*5,700.00*	*3,984.23*	*5,700.00*	*5,700.00*	*5,700.00*
0100-801 RELIEF TOTAL		**5,341.50**	**5,700.00**	**3,984.23**	**5,700.00**	**5,700.00**	**5,700.00**

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

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0401	VETERANS ADMINISTRATOR	39,574.57	35,058.00	29,701.54	30,777.00	30,777.00	30,777.00
1-0430	VETERANS DRIVER TO DR APPOINTMENTS	7,993.12	9,750.00	17,391.00	13,871.00	13,871.00	13,871.00
1-1000	SOCIAL SECURITY	3,027.48	3,427.81	3,443.94	3,416.00	3,416.00	3,416.00
	Personal Services Totals	***50,595.17***	***48,235.81***	***50,536.48***	***48,064.00***	***48,064.00***	***48,064.00***
	Operating Expenses						
2-0200	TELEPHONE	1,938.01	2,000.00	1,963.75	2,000.00	2,000.00	2,000.00
2-0205	INTERNET/EMAIL	755.40	800.00	755.40	800.00	800.00	800.00
2-1701	MEALS	113.90	100.00	73.72	150.00	150.00	150.00
2-1702	LODGING	579.85	600.00	347.85	650.00	650.00	650.00
2-1703	Mileage for Drivers for Dr Visits	0.00	0.00	0.00	700.00	700.00	700.00
2-1704	Mileage for Administration	1,086.49	700.00	2,052.89	500.00	500.00	500.00
2-1751	DUES, SUBSCRIPTIONS, REGISTRATIONS	435.00	500.00	420.00	500.00	500.00	500.00
	Operating Expenses Totals	***4,908.65***	***4,700.00***	***5,613.61***	***5,300.00***	***5,300.00***	***5,300.00***
	Supplies and Materials						
3-0209	EQUIPMENT FUEL	1,636.38	2,000.00	3,768.08	3,000.00	3,000.00	3,000.00
3-0210	EQUIPMENT OIL	0.00	0.00	0.00	0.00	0.00	0.00
3-0212	Vehicle Repair	1,574.48	2,000.00	-2,890.06	2,500.00	2,500.00	2,500.00
	Supplies and Materials Totals	***3,210.86***	***4,000.00***	***878.02***	***5,500.00***	***5,500.00***	***5,500.00***
	Capital Outlay						
5-1309	SOFTWARE PROGRAMMING	1,024.10	1,000.00	907.70	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***1,024.10***	***1,000.00***	***907.70***	***1,000.00***	***1,000.00***	***1,000.00***
0100-803 VETERAN'S SERVICE OFFICE TOTAL		**59,738.78**	**57,935.81**	**57,935.81**	**59,864.00**	**59,864.00**	**59,864.00**

		Code	Description
	Fund	0100	GENERAL
	Function	822	INSTITUTIONS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-2802	Beatrice State Home	2,124.00	2,500.00	2,196.00	2,500.00	2,500.00	2,500.00
2-2805	Lincoln Regional Center	0.00	1,000.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***2,124.00***	***3,500.00***	***2,196.00***	***2,500.00***	***2,500.00***	***2,500.00***
0100-822 INSTITUTIONS TOTAL		**2,124.00**	**3,500.00**	**2,196.00**	**2,500.00**	**2,500.00**	**2,500.00**

		Code	Description
	Fund	0100	GENERAL
	Function	911	FOUR COUNTY JUVENILE SERVICES AID

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0401	Diversion Director (Part-time)	28,349.67	37,440.00	31,948.15	37,830.00	37,830.00	37,830.00
1-0415	Coordinator (Part-time)	5,357.41	12,480.00	6,756.75	8,827.00	8,827.00	8,827.00
1-0901	Retirement	0.00	3,369.12	0.00	3,150.00	3,150.00	3,150.00
1-1000	Social Security	2,578.60	3,818.88	2,960.93	3,569.00	3,569.00	3,569.00
	Personal Services Totals	***36,285.68***	***57,108.00***	***41,665.83***	***53,376.00***	***53,376.00***	***53,376.00***
	Operating Expenses						
2-0100	Postage	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	Communication/Cell Phones	559.08	516.00	473.42	516.00	516.00	516.00
2-1011	Education Program Materials	1,043.98	2,160.00	1,980.00	900.00	900.00	900.00
2-1700	Travel Expense	5,002.12	3,502.00	5,565.47	3,381.00	3,381.00	3,381.00
2-1751	Dues/Subscriptions	150.00	340.00	175.00	240.00	240.00	240.00
2-1760	Conference Registration	0.00	0.00	0.00	150.00	150.00	150.00
2-2000	Juvenile Electronic Monitor	3,007.52	615.00	0.00	205.00	205.00	205.00
2-2010	Community Youth Coaching	0.00	1,140.00	0.00	304.00	304.00	304.00
2-2015	Incentives for Youth	560.00	896.00	0.00	75.00	75.00	75.00
2-2501	Mediation	0.00	0.00	0.00	160.00	160.00	160.00
	Operating Expenses Totals	***10,322.70***	***9,169.00***	***8,193.89***	***5,931.00***	***5,931.00***	***5,931.00***
0100-911 FOUR COUNTY JUVENILE SERVICES AID TOTAL		**46,608.38**	**66,277.00**	**49,859.72**	**59,307.00**	**59,307.00**	**59,307.00**

					Code	Description
				Fund	0100	GENERAL
				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						
1-0801	Workman's Compensation	58,926.81	45,503.15	45,503.15	40,171.15	40,171.15	40,171.15
1-0803	Group Health Insurance Premiums	188,484.85	215,000.00	210,349.96	220,000.00	220,000.00	220,000.00
1-0804	Group Life Insurance Premiums	764.14	500.00	78.75	300.00	300.00	300.00
1-0807	HRA Deductible Buy-Down Costs	36,017.76	60,000.00	48,552.46	75,000.00	75,000.00	68,350.00
1-0900	Retirement Contribution	164,103.83	190,000.00	182,173.00	190,000.00	190,000.00	190,000.00
1-0903	Prior Service Retirement	667.44	700.00	702.06	700.00	700.00	700.00
1-1000	Social Security	153.63	200.00	151.15	200.00	200.00	200.00
1-1300	Health Savings Account Admin Fees	135.00	150.00	160.00	200.00	200.00	200.00
1-1305	HRA Administrative Fees	3,038.00	3,500.00	3,006.00	3,500.00	3,500.00	3,500.00
1-1500	Unemployment Payments	0.00	5,000.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***452,291.46***	***520,553.15***	***490,676.53***	***530,071.15***	***530,071.15***	***523,421.15***
	Operating Expenses						
2-0100	Postage Meter	17,643.01	22,000.00	20,689.08	22,000.00	22,000.00	22,000.00
2-0200	Telephone - Fax	8,397.23	10,000.00	9,024.99	10,000.00	10,000.00	10,000.00
2-0601	General/Law Enforcement Liability	16,787.25	14,659.03	14,659.03	13,134.47	13,134.47	13,134.47
2-0610	Privacy/Security Event Liability	342.00	319.00	319.00	332.00	332.00	332.00
2-0614	Auto/Property Physical Damage Insurance	25,418.68	48,406.60	48,406.60	52,565.48	52,565.48	52,565.48
2-0615	Judgements/Settlements/Deductible	0.00	5,000.00	0.00	7,500.00	7,500.00	7,500.00
2-0616	Crime/Official/Employment Liability	6,092.84	5,799.05	5,799.05	5,409.18	5,409.18	5,409.18
2-1012	Publishing Public Notices	8,965.32	10,000.00	7,912.84	10,000.00	10,000.00	10,000.00
2-1014	Notary Service Cost	757.81	500.00	1,812.27	500.00	500.00	500.00
2-1017	Pictometry Contract	34,328.40	34,814.25	34,308.00	35,000.00	35,000.00	35,000.00
2-1102	IT Services - Five Nines	0.00	14,000.00	15,546.20	20,000.00	20,000.00	20,000.00
2-1150	LB644 Requirement Costs	2,645.27	5,000.00	2,878.58	3,200.00	3,200.00	3,200.00
2-1610	County Vehicle Repair/Tires	184.52	500.00	776.49	1,000.00	1,000.00	1,000.00
2-1704	Mileage Miscellaneous	0.00	150.00	0.00	300.00	300.00	300.00
2-1751	Dues/Subscriptions/Registrations	3,451.66	4,000.00	3,691.38	4,000.00	4,000.00	4,000.00
2-1905	Medical Evaluation/EPC	4,066.00	6,500.00	2,354.00	5,000.00	5,000.00	5,000.00
2-2300	Jury Fees	5,447.22	10,000.00	0.00	10,000.00	10,000.00	10,000.00
2-2311	District Court Witness Fees	191.70	2,500.00	1,400.54	2,500.00	2,500.00	2,500.00
2-2312	County Court Witness Fees	114.13	1,000.00	287.47	1,000.00	1,000.00	1,000.00
2-2401	Special Prosecutor Attorney Fees	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
2-2405	Public Defender	52,983.33	55,416.64	55,208.30	57,916.70	57,916.70	57,916.70
2-2406	Special Attorney Fees Auburn TIF	10,023.50	15,000.00	1,820.50	15,000.00	15,000.00	15,000.00
2-2407	Lawsuit/Transcript Costs	0.00	0.00	1,927.15	2,000.00	2,000.00	2,000.00
2-2411	District Court Attorney Fees	18,798.00	20,000.00	47,907.28	40,000.00	40,000.00	40,000.00
2-2412	County Court Attorney Fees	10,686.55	15,000.00	10,564.00	15,000.00	15,000.00	15,000.00
2-2500	Mental Health Board	340.00	750.00	0.00	750.00	750.00	750.00

		Code	Description
	Fund	0100	GENERAL
	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)
2-2501	Maximus Consulting Fees	1,700.00	2,000.00	3,164.96	3,000.00	3,000.00	3,000.00
2-2530	Surveyor Service Fees	6,800.00	7,500.00	13,200.00	15,000.00	15,000.00	15,000.00
2-2540	Audit Costs	0.00	30,000.00	31,990.67	20,000.00	20,000.00	20,000.00
2-2543	Budget Preparation Cost	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
2-2545	Paper Tiger Shredding Cost	1,270.00	1,300.00	1,422.00	1,500.00	1,500.00	1,500.00
2-2601	District Court Costs	8,272.11	10,000.00	12,535.43	10,000.00	10,000.00	10,000.00
2-2602	County Court Costs	21,833.88	25,000.00	26,747.44	25,000.00	25,000.00	25,000.00
2-3020	Autopsy Costs	18,634.00	20,000.00	19,984.00	20,000.00	20,000.00	20,000.00
2-4420	Region V Systems Mental Health LB302	18,701.00	14,985.00	14,985.00	17,682.00	17,682.00	17,682.00
2-4421	Region V Services - APACE	12,901.44	12,901.00	12,901.00	0.00	0.00	0.00
2-4432	Blue Rivers Area Agency on Aging	11,369.00	12,505.90	12,505.90	12,505.90	12,505.90	12,505.90
2-4433	SE NE Development District (SENDD)	8,094.00	8,094.00	6,736.00	4,232.00	4,232.00	4,232.00
2-4444	CHILD ADVOCACY CENTER	2,000.00	2,000.00	0.00	0.00	2,000.00	2,000.00
2-4450	Appliance/Furniture Recycling Center	20,771.20	20,000.00	18,393.19	20,000.00	20,000.00	20,000.00
2-4451	SE NE Adult Drug Court	4,612.50	2,092.19	2,092.19	5,381.48	5,381.48	5,381.48
2-6070	Special Project - Veterans Memorial	1,021.66	33,257.08	397.54	34,259.54	34,259.54	34,259.54
2-6500	Delinquent Tax Sale Expenses	2,844.00	4,000.00	3,006.56	3,000.00	3,000.00	3,000.00
2-6700	Law Library	4,094.69	5,000.00	3,459.98	4,500.00	4,500.00	4,500.00
2-7000	Microfilm/Copier/Folding Machine	121.60	10,000.00	9,958.39	5,000.00	5,000.00	5,000.00
2-8300	Probation Cost to the State	6,542.94	6,698.26	6,698.26	6,415.24	6,415.24	6,415.24
2-8500	County Court Blood Alcohol Testing	230.60	500.00	645.00	750.00	750.00	750.00
2-9100	Towing & Storing Vehicles	15,586.22	15,000.00	22,437.08	20,000.00	20,000.00	20,000.00
2-9900	Miscellaneous Expense	10,402.91	15,000.00	11,757.29	15,000.00	15,000.00	15,000.00
2-9901	Recognition to Employees	730.25	8,000.00	830.25	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***408,198.42***	***569,148.00***	***525,140.88***	***585,333.99***	***587,333.99***	***587,333.99***
	Supplies and Materials						
3-0100	Plat Books	0.00	0.00	0.00	0.00	0.00	0.00
3-0101	Office Supplies	23,382.86	25,000.00	20,645.75	25,000.00	25,000.00	25,000.00
3-0150	Vending Machine Merchandise	366.10	350.00	280.92	350.00	350.00	350.00
3-0209	Vehicle Fuel	400.83	500.00	504.32	750.00	750.00	750.00
	Supplies and Materials Totals	***24,149.79***	***25,850.00***	***21,430.99***	***26,100.00***	***26,100.00***	***26,100.00***
	Equipment Rental						
4-0400	St Joseph Catholic Church Impound Lot	600.00	600.00	600.00	600.00	600.00	600.00
	Equipment Rental Totals	***600.00***	***600.00***	***600.00***	***600.00***	***600.00***	***600.00***
	Capital Outlay						
5-0311	Federal Grant Weather Radios EMA	0.00	0.00	5,351.20	0.00	0.00	0.00
5-0317	Auto Payment	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	Office/Computer Equipment	5,233.03	15,000.00	3,561.74	15,000.00	15,000.00	15,000.00
5-1309	Computer Software Programing (Misc)	7,261.93	20,000.00	9,846.87	20,000.00	20,000.00	20,000.00

					Code	Description
				Fund	0100	GENERAL
				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)
5-1500	Veterans Grave Markers/Flags	3,835.22	3,500.00	5,898.28	3,500.00	3,500.00	3,500.00
	Capital Outlay Totals	***16,330.18***	***38,500.00***	***24,658.09***	***38,500.00***	***38,500.00***	***38,500.00***
	Transfers Out						
7-0100	Transfer to Road	1,330,243.81	1,321,708.31	1,321,708.31	1,140,460.27	1,047,460.27	1,087,460.27
7-0200	Inter-Fund Transfer Sick/Leave	0.00	4,850.61	4,850.61	0.00	0.00	0.00
7-0300	Transfer	0.00	0.00	0.00	0.00	0.00	0.00
7-0400	Transfer	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***1,330,243.81***	***1,326,558.92***	***1,326,558.92***	***1,140,460.27***	***1,047,460.27***	***1,087,460.27***
0100-970 MISCELLANEOUS GENERAL TOTAL		**2,231,813.66**	**2,481,210.07**	**2,389,065.41**	**2,321,065.41**	**2,230,065.41**	**2,263,415.41**
100 GENERAL TOTALS							
	TOTAL EXPENDITURES	5,883,969.98		6,225,288.23			
	TOTAL BUDGET OF EXPENDITURES		6,667,714.76		6,771,334.03	6,645,436.73	6,686,588.81
	NECESSARY CASH RESERVE		250,000.00		450,000.00	450,000.00	450,000.00
	TOTAL REQUIREMENTS		6,917,714.76		7,221,334.03	7,095,436.73	7,136,588.81

NEMAHA COUNTY ROAD

					Code	Description
				Fund	0200	ROAD
				Function	705	ROAD
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0300	REGULAR TIME SALARY	511,952.16	700,000.00	655,780.59	735,000.00	735,000.00	735,000.00
1-0301	HWY SUPERINTENDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0402	TEMPORARY EMP	985.24	4,000.00	12,605.70	15,000.00	15,000.00	15,000.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKER'S COMP INSURANCE	17,196.19	13,278.85	13,278.85	11,722.85	11,722.85	11,722.85
1-0802	HEALTH INS BUYOUT	800.00	0.00	0.00	0.00	0.00	0.00
1-0803	HEALTH INS.	116,136.92	150,000.00	165,525.33	190,800.00	190,800.00	190,800.00
1-0804	LIFE INS.	97.65	200.00	18.90	200.00	200.00	200.00
1-0900	RETIREMENT CONTRIBUTION	34,665.61	48,000.00	44,265.15	48,000.00	48,000.00	48,000.00
1-1000	SOCIAL SECURITY	38,796.94	53,550.00	50,540.98	56,227.50	56,227.50	56,227.50
	Personal Services Totals	***720,630.71***	***969,028.85***	***942,015.50***	***1,056,950.35***	***1,056,950.35***	***1,056,950.35***
	Operating Expenses						
2-0200	TELEPHONE	3,349.12	3,500.00	4,197.77	4,500.00	4,500.00	4,500.00
2-0205	INTERNET SERVICE	3,049.75	3,500.00	4,024.01	4,200.00	4,200.00	4,200.00
2-0501	ELECTRICITY	7,029.79	8,500.00	6,023.30	8,000.00	8,000.00	8,000.00
2-0502	WATER	4,298.21	4,500.00	6,506.70	4,500.00	4,500.00	4,500.00
2-0503	HEATING	8,881.50	10,000.00	8,495.86	10,000.00	10,000.00	10,000.00
2-0505	Garbage Service	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
2-0601	GENERAL LIABILITY INSURANCE	4,979.75	5,765.97	5,765.97	6,301.53	6,301.53	6,301.53
2-0614	AUTO PHYSICAL/LIABILITY INSURANCE	19,521.32	27,423.40	27,423.40	26,174.52	26,174.52	26,174.52
2-0616	CRIME/EMPLOYER LIABILITY INSURANCE	1,641.16	1,532.95	1,532.95	1,456.82	1,456.82	1,456.82
2-1300	BUILDING REPAIR	4,275.15	10,000.00	4,444.30	10,000.00	10,000.00	10,000.00
2-1400	ROAD EQUIP. REPAIR-PARTS	85,262.10	130,000.00	87,026.57	130,000.00	130,000.00	130,000.00
2-1500	ROAD EQUIP. REPAIR-LABOR	42,541.72	50,000.00	46,074.15	50,000.00	50,000.00	50,000.00
2-1600	DUST CONTROL ON ROADS	8,091.28	7,500.00	1,504.00	2,000.00	2,000.00	2,000.00
2-1701	MEALS	0.00	100.00	0.00	100.00	100.00	100.00
2-1755	CDL Training/License Expense	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
2-1800	OTHER OPERATING EXPENSES	7,830.17	10,000.00	12,245.81	15,000.00	15,000.00	15,000.00
2-1801	FEES, TAXES DIKE	5,386.70	6,000.00	5,386.70	6,000.00	6,000.00	6,000.00
2-1802	ROAD MAINTENANCE - BY OTHERS	0.00	2,000.00	0.00	0.00	0.00	0.00
2-2406	Special Attorney Fees - Litigation	0.00	0.00	0.00	7,500.00	7,500.00	7,500.00
2-2407	Engineering Fees - K2 Litigation	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
2-2563	HAULING MATERIALS/ROCK BY OTHERS	60,328.45	75,000.00	0.00	0.00	0.00	0.00
2-3520	Tire Collection Grant	0.00	0.00	0.00	21,829.50	21,829.50	21,829.50
2-7001	SETTLEMENTS OUT OF COURT	0.00	2,000.00	0.00	60,000.00	60,000.00	60,000.00
2-8504	CDL DRUG AND ALCOHOL TEST	770.00	1,000.00	1,576.25	1,000.00	1,000.00	1,000.00
2-9901	RECOGNITION FOR EMPLOYEES	0.00	100.00	0.00	100.00	100.00	100.00
	Operating Expenses Totals	***267,236.17***	***358,422.32***	***222,227.74***	***374,662.37***	***374,662.37***	***374,662.37***

					Code	Description
				Fund	0200	ROAD
				Function	705	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)
	Supplies and Materials						
3-0102	CHEMICALS	7,132.32	5,000.00	2,293.81	5,000.00	5,000.00	5,000.00
3-0106	SHOP SUPPLIES	12,935.48	20,000.00	26,597.38	25,000.00	25,000.00	25,000.00
3-0123	SAFETY STEEL TOED BOOTS	1,193.68	1,500.00	860.12	1,500.00	1,500.00	1,500.00
3-0202	GRAVEL AND BORROW	974,432.41	1,000,000.00	890,831.19	950,000.00	850,000.00	890,000.00
3-0205	CONCRETE	517.75	2,500.00	0.00	2,500.00	2,500.00	2,500.00
3-0206	CULVERTS	60,485.05	85,000.00	21,747.05	75,000.00	82,000.00	82,000.00
3-0207	STEEL PRODUCTS	0.00	15,000.00	0.00	10,000.00	10,000.00	10,000.00
3-0208	LUMBER	75,969.00	50,000.00	0.00	25,000.00	25,000.00	25,000.00
3-0209	MACHINERY & EQUIPMENT FUEL	294,812.05	275,000.00	260,180.83	275,000.00	275,000.00	275,000.00
3-0210	MACHINERY & EQUIP GREASE & OIL	12,448.19	15,000.00	8,784.82	15,000.00	15,000.00	15,000.00
3-0211	MCH. & EQUIP. TIRES & REPAIR	45,796.34	75,000.00	58,867.01	75,000.00	75,000.00	75,000.00
3-0301	TRAFFIC SIGNS	6,732.23	10,000.00	15,724.72	15,000.00	15,000.00	15,000.00
3-0400	MISC. SUPPLIES & MATERIALS	2,397.14	2,500.00	1,073.38	2,500.00	2,500.00	2,500.00
	Supplies and Materials Totals	***1,494,851.64***	***1,556,500.00***	***1,286,960.31***	***1,476,500.00***	***1,383,500.00***	***1,423,500.00***
	Equipment Rental						
4-0100	EQUIPMENT RENTAL	0.00	4,000.00	4,457.80	4,500.00	4,500.00	4,500.00
	Equipment Rental Totals	***0.00***	***4,000.00***	***4,457.80***	***4,500.00***	***4,500.00***	***4,500.00***
	Capital Outlay						
5-0101	RIGHT-OF-WAY	0.00	5,000.00	3,570.00	0.00	0.00	0.00
5-0300	MACHINERY & EQUIPMENT	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
5-0330	COMMUNICATIONS/RADIOS	0.00	0.00	1,242.83	500.00	500.00	500.00
5-0500	COMPUTER EQUIPMENT	128.97	0.00	0.00	0.00	0.00	0.00
5-1212	MISC BRIDGE CONTRACTS/CULVERTS	0.00	0.00	44.00	0.00	0.00	0.00
5-1215	ROADSIDE LANDSCAPING-FENCE ETC	250.00	3,000.00	1,888.54	2,000.00	2,000.00	2,000.00
5-1301	Bridge Inspection Fees	9,860.00	15,000.00	48,155.00	60,000.00	60,000.00	60,000.00
5-1302	Engineering Hwy Supt Fees	10,493.13	40,000.00	60,229.73	75,000.00	75,000.00	75,000.00
	Capital Outlay Totals	***120,732.10***	***163,000.00***	***215,130.10***	***237,500.00***	***237,500.00***	***237,500.00***
	Transfers Out						
7-0200	INTER-FUND TRANS TO SICK/VAC FUND	0.00	2,216.81	2,216.81	0.00	0.00	0.00
7-0300	TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***2,216.81***	***2,216.81***	***0.00***	***0.00***	***0.00***
0200-705 ROAD TOTAL		**2,603,450.62**	**3,053,167.98**	**2,673,008.26**	**3,150,112.72**	**3,057,112.72**	**3,097,112.72**

					Code	Description
				Fund	0200	ROAD
				Function	733	NOXIOUS WEED CONTROL
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	4,298.96	7,500.00	3,394.91	5,000.00	5,000.00	5,000.00
1-0901	RETIREMENT	290.17	382.00	229.16	400.00	400.00	400.00
1-1000	SOCIAL SECURITY	328.88	573.75	259.71	300.00	300.00	300.00
	Personal Services Totals	***4,918.01***	***8,455.75***	***3,883.78***	***5,700.00***	***5,700.00***	***5,700.00***
	Operating Expenses						
2-0210	CELL PHONE WEED SUPERINTENDENT	513.58	100.00	85.52	100.00	100.00	100.00
2-1012	PRINTING/PUBLISHING	192.00	250.00	144.00	250.00	250.00	250.00
2-1701	MEALS	0.00	50.00	0.00	50.00	50.00	50.00
2-1702	LODGING	560.95	600.00	488.88	600.00	600.00	600.00
2-1704	MILEAGE ALLOWANCE	1,633.28	2,500.00	1,198.42	2,000.00	2,000.00	2,000.00
2-1751	DUES, SUBSCRIPTIONS, REGISTRATIONS	395.00	400.00	475.00	500.00	500.00	500.00
2-2202	COURT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***3,294.81***	***3,900.00***	***2,391.82***	***3,500.00***	***3,500.00***	***3,500.00***
0200-733 NOXIOUS WEED CONTROL TOTAL		**8,212.82**	**12,355.75**	**6,275.60**	**9,200.00**	**9,200.00**	**9,200.00**
200 ROAD TOTALS							
	TOTAL EXPENDITURES	2,611,663.44		2,679,283.86			
	TOTAL BUDGET OF EXPENDITURES		3,065,523.73		3,159,312.72	3,066,312.72	3,106,312.72
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		3,065,523.73		3,159,312.72	3,066,312.72	3,106,312.72

		Code	Description
	Fund	0301	ROAD EQUIPMENT
	Function	700	ROAD EQUIPMENT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay						
5-0300	MACHINERY AND EQUIPMENT	101,772.81	222,958.64	147,300.00	0.00	84,821.65	84,821.65
5-0301	Trucks	0.00	0.00	0.00	149,750.18	124,928.53	124,928.53
5-0302	ROAD - PICKUPS	0.00	0.00	0.00	0.00	0.00	0.00
5-0307	ROAD - MOTORGRADERS	0.00	350,000.00	283,799.25	202,949.21	202,949.21	202,949.21
5-0314	OTHER ROAD EQUIPMENT	36,995.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	*138,767.81*	*572,958.64*	*431,099.25*	*352,699.39*	*412,699.39*	*412,699.39*
0301-700 ROAD EQUIPMENT TOTAL		**138,767.81**	**572,958.64**	**431,099.25**	**352,699.39**	**412,699.39**	**412,699.39**
301 ROAD EQUIPMENT TOTALS							
	TOTAL EXPENDITURES	138,767.81		431,099.25			
	TOTAL BUDGET OF EXPENDITURES		572,958.64		352,699.39	412,699.39	412,699.39
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		572,958.64		352,699.39	412,699.39	412,699.39

	Code	Description
Fund	0650	HIGHWAY BRIDGE BUYBACK PROGRAM FUND
Function	706	BUYBACK PROGRAM 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						
5-1211	34750 HWY STREET BUYBACK STP	58,376.69	601,780.12	60,427.10	501,090.34	260,935.03	260,935.03
5-1212	34760 HWY BRIDGE BUYBACK HBP	767,514.10	489,193.11	332,586.48	156,606.63	890,966.18	890,966.18
5-1302	STWD/CBMP ENGINEERING FEES	80,440.39	0.00	40,262.68	0.00	0.00	0.00
	Capital Outlay Totals	*906,331.18*	*1,090,973.23*	*433,276.26*	*657,696.97*	*1,151,901.21*	*1,151,901.21*
0650-706 BUYBACK PROGRAM FUND TOTAL		**906,331.18**	**1,090,973.23**	**433,276.26**	**657,696.97**	**1,151,901.21**	**1,151,901.21**
650 HIGHWAY BRIDGE BUYBACK PROGRAM FUND TOTALS							
	TOTAL EXPENDITURES	906,331.18		433,276.26			
	TOTAL BUDGET OF EXPENDITURES		1,090,973.23		657,696.97	1,151,901.21	1,151,901.21
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,090,973.23		657,696.97	1,151,901.21	1,151,901.21

NEMAHA COUNTY VISITORS PROMOTION FUND

	Code	Description
Fund	0990	VISITORS PROMOTION FUND
Function	879	VISITORS PROMOTION 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						
2-6040	TOURISM PROMOTION	7,303.19	27,754.27	7,229.66	31,425.30	31,425.30	31,425.30
	Operating Expenses Totals	*7,303.19*	*27,754.27*	*7,229.66*	*31,425.30*	*31,425.30*	*31,425.30*
0990-879 VISITORS PROMOTION FUND TOTAL		**7,303.19**	**27,754.27**	**7,229.66**	**31,425.30**	**31,425.30**	**31,425.30**
990 VISITORS PROMOTION FUND TOTALS							
	TOTAL EXPENDITURES	7,303.19		7,229.66			
	TOTAL BUDGET OF EXPENDITURES		27,754.27		31,425.30	31,425.30	31,425.30
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		27,754.27		31,425.30	31,425.30	31,425.30

NEMAHA COUNTY VISITORS IMPROVEMENT FUND

	Code	Description
Fund	0995	VISITORS IMPROVEMENT FUND
Function	879	VISITORS IMPROVEMENT 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						
5-2510	MISC. CAPITAL OUTLAY	10,500.00	32,616.13	27,264.12	16,252.64	16,252.64	16,252.64
	Capital Outlay Totals	***10,500.00***	***32,616.13***	***27,264.12***	***16,252.64***	***16,252.64***	***16,252.64***
0995-879 VISITORS IMPROVEMENT FUND TOTAL		**10,500.00**	**32,616.13**	**27,264.12**	**16,252.64**	**16,252.64**	**16,252.64**
995 VISITORS IMPROVEMENT FUND TOTALS							
	TOTAL EXPENDITURES	10,500.00		27,264.12			
	TOTAL BUDGET OF EXPENDITURES		32,616.13		16,252.64	16,252.64	16,252.64
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		32,616.13		16,252.64	16,252.64	16,252.64

NEMAHA COUNTY REG DEED PRESERVATION & MOD. FUND

		Code	Description
	Fund	1150	REG DEED PR ESERVATION & MOD. FUND
	Function	604	COUNTY REGISTER OF DEEDS

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
2-1101	Programing - MIPS fees	5,093.70	7,081.83	4,786.32	5,848.51	5,848.51	5,848.51
	Operating Expenses Totals	***5,093.70***	***7,081.83***	***4,786.32***	***5,848.51***	***5,848.51***	***5,848.51***
	Capital Outlay						
5-0500	Computer & Office Equipment	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***0.00***	***2,000.00***	***0.00***	***2,000.00***	***2,000.00***	***2,000.00***
1150-604 COUNTY REGISTER OF DEEDS TOTAL		**5,093.70**	**9,081.83**	**4,786.32**	**7,848.51**	**7,848.51**	**7,848.51**
1150 REG DEED PRESERVATION & MOD. FUND TOTALS							
	TOTAL EXPENDITURES	5,093.70		4,786.32			
	TOTAL BUDGET OF EXPENDITURES		9,081.83		7,848.51	7,848.51	7,848.51
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		9,081.83		7,848.51	7,848.51	7,848.51

NEMAHA COUNTY VACATION/SICK LEAVE CLAIM RESERVE

	Code	Description
Fund	1285	VACATION/ SICK LEAVE CLAIM RESERVE
Function	600	ADMINISTRATION

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						
1-0600	ADM. VACATION/SICK LEAVE PAY OUT	4,240.05	7,500.00	0.00	7,500.00	7,500.00	7,500.00
1-0900	RETIREMENT	286.20	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	324.36	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	*4,850.61*	*7,500.00*	*0.00*	*7,500.00*	*7,500.00*	*7,500.00*
1285-600 ADMINISTRATION TOTAL		**4,850.61**	**7,500.00**	**0.00**	**7,500.00**	**7,500.00**	**7,500.00**

NEMAHA COUNTY VACATION/SICK LEAVE CLAIM RESERVE

					Code	Description
				Fund	1285	VACATION/ SICK LEAVE CLAIM RESERVE
				Function	700	ROAD
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0600	ROAD VACATION/SICK LEAVE PAY OUT	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
1-0900	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***10,000.00***	***0.00***	***10,000.00***	***10,000.00***	***10,000.00***
1285-700 ROAD TOTAL		**0.00**	**10,000.00**	**0.00**	**10,000.00**	**10,000.00**	**10,000.00**
1285 VACATION/SICK LEAVE CLAIM RESERVE TOTALS							
	TOTAL EXPENDITURES	4,850.61		0.00			
	TOTAL BUDGET OF EXPENDITURES		17,500.00		17,500.00	17,500.00	17,500.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		17,500.00		17,500.00	17,500.00	17,500.00

	Code	Description
Fund	2330	JUVENILE DIVERSION PROGRAM FUND
Function	667	JUVENILE DIVERSION PROGRAM 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						
2-1015	Advertise for Coordinator	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	Travel Expenses	45.86	1,000.00	0.00	0.00	0.00	0.00
2-9900	Miscellaneous	478.98	28,241.75	0.00	34,613.11	34,613.11	34,613.11
	Operating Expenses Totals	***524.84***	***29,241.75***	***0.00***	***34,613.11***	***34,613.11***	***34,613.11***
	Supplies and Materials						
3-0100	Office Supplies	30.08	0.00	1,733.64	0.00	0.00	0.00
	Supplies and Materials Totals	***30.08***	***0.00***	***1,733.64***	***0.00***	***0.00***	***0.00***
2330-667 JUVENILE DIVERSION PROGRAM FUND TOTAL		**554.92**	**29,241.75**	**1,733.64**	**34,613.11**	**34,613.11**	**34,613.11**
2330 JUVENILE DIVERSION PROGRAM FUND TOTALS							
	TOTAL EXPENDITURES	554.92		1,733.64			
	TOTAL BUDGET OF EXPENDITURES		29,241.75		34,613.11	34,613.11	34,613.11
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		29,241.75		34,613.11	34,613.11	34,613.11

NEMAHA COUNTY DIVERSION PROGRAM

	Code	Description
Fund	2355	DIVERSION PROGRAM
Function	654	LAW ENFORCEMENT PROGRAM

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-2901	DIVERSION PROGRAM	2,046.00	2,899.65	0.00	2,749.65	2,749.65	2,749.65
	Operating Expenses Totals	***2,046.00***	***2,899.65***	***0.00***	***2,749.65***	***2,749.65***	***2,749.65***
2355-654 LAW ENFORCEMENT PROGRAM TOTAL		**2,046.00**	**2,899.65**	**0.00**	**2,749.65**	**2,749.65**	**2,749.65**
2355 DIVERSION PROGRAM TOTALS							
	TOTAL EXPENDITURES	2,046.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		2,899.65		2,749.65	2,749.65	2,749.65
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		2,899.65		2,749.65	2,749.65	2,749.65

		Code	Description
	Fund	2410	FED.DRUG LAW ENFORCEMENT FORFEITURE
	Function	665	FEDERAL DRUG FORFEITURE

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-1800	SHERIFF'S EXPENSES	0.00	10,500.00	0.00	25,500.00	25,500.00	25,500.00
	Operating Expenses Totals	***0.00***	***10,500.00***	***0.00***	***25,500.00***	***25,500.00***	***25,500.00***
2410-665 FEDERAL DRUG FORFEITURE TOTAL		**0.00**	**10,500.00**	**0.00**	**25,500.00**	**25,500.00**	**25,500.00**
2410 FED.DRUG LAW ENFORCEMENT FORFEITURE TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		10,500.00		25,500.00	25,500.00	25,500.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		10,500.00		25,500.00	25,500.00	25,500.00

	Code	Description
Fund	2430	CANINE (K-9) DOG FUND
Function	660	DRUG LAW ENFORCEMENT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-1850	K-9 COSTS	105.98	7,547.23	0.00	7,547.23	7,547.23	7,547.23
	Operating Expenses Totals	***105.98***	***7,547.23***	***0.00***	***7,547.23***	***7,547.23***	***7,547.23***
2430-660 DRUG LAW ENFORCEMENT TOTAL		**105.98**	**7,547.23**	**0.00**	**7,547.23**	**7,547.23**	**7,547.23**
2430 CANINE (K-9) DOG FUND TOTALS							
	TOTAL EXPENDITURES	105.98		0.00			
	TOTAL BUDGET OF EXPENDITURES		7,547.23		7,547.23	7,547.23	7,547.23
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		7,547.23		7,547.23	7,547.23	7,547.23

		Code	Description
	Fund	2506	FEDERAL CRIME GRANT
	Function	650	FED CRIME GRANT FUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-1805	PERSONAL SAFETY EQUIPMENT	1,153.75	3,455.31	1,500.00	2,501.31	2,501.31	2,501.31
	Operating Expenses Totals	***1,153.75***	***3,455.31***	***1,500.00***	***2,501.31***	***2,501.31***	***2,501.31***
2506-650 FED CRIME GRANT FUND TOTAL		**1,153.75**	**3,455.31**	**1,500.00**	**2,501.31**	**2,501.31**	**2,501.31**
2506 FEDERAL CRIME GRANT TOTALS							
	TOTAL EXPENDITURES	1,153.75		1,500.00			
	TOTAL BUDGET OF EXPENDITURES		3,455.31		2,501.31	2,501.31	2,501.31
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		3,455.31		2,501.31	2,501.31	2,501.31

					Code	Description
				Fund	2575	2019 DISASTER
				Function	685	2019 DISASTER EMERGENCY SERVICES
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						
2-2562	PERU BOTTOM MACHINE/LABOR HIRE	0.00	0.00	0.00	0.00	0.00	0.00
2-2563	HAULING MATERIALS/SUPPLIES-OTHERS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0202	GRAVEL & ROCK	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						
5-0300	MACHINERY & EQUIPMENT	165,772.80	460,573.12	0.00	415,793.23	415,793.23	415,793.23
	Capital Outlay Totals	***165,772.80***	***460,573.12***	***0.00***	***415,793.23***	***415,793.23***	***415,793.23***
	Transfers Out						
7-0300	TRANSFER TO REIMBURSE INHERITANCE	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***
2575-685 2019 DISASTER EMERGENCY SERVICES TOTAL		**165,772.80**	**460,573.12**	**0.00**	**415,793.23**	**415,793.23**	**415,793.23**
2575 2019 DISASTER TOTALS							
	TOTAL EXPENDITURES	165,772.80		0.00			
	TOTAL BUDGET OF EXPENDITURES		460,573.12		415,793.23	415,793.23	415,793.23
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		460,573.12		415,793.23	415,793.23	415,793.23

					Code	Description
				Fund	2580	AMERICAN RESCUE PLAN ACT
				Function	685	AMERICAN RESCUE PLAN ACT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0500	ARPA PREMIUM PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	ARPA PREMIUM PAY BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	ARPA SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0400	TIRE RECYCLING COST	22,023.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***22,023.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0100	CAPITAL OUTLAYS	74,552.48	0.00	0.00	0.00	0.00	0.00
5-0220	COURTHOUSE DRAINAGE PROJECT	472,715.36	27,284.64	18,135.64	0.00	0.00	0.00
5-0305	NEMAHA RESCUE SQUAD	0.00	148,568.22	0.00	148,568.22	148,568.22	148,568.22
5-0555	AUBURN/PERU/JOHNSON RESCUE SQUAD	116,214.25	33,785.75	34,130.31	1,087.22	1,087.22	1,087.22
5-1211	BRIDGE/CULVERT PROJECTS	0.00	362,620.30	370,337.52	0.00	0.00	0.00
5-1212	MISCELLANEOUS ROAD PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***663,482.09***	***572,258.91***	***422,603.47***	***149,655.44***	***149,655.44***	***149,655.44***
	Transfers Out						
7-0200	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***
2580-685 AMERICAN RESCUE PLAN ACT TOTAL		**685,505.09**	**572,258.91**	**422,603.47**	**149,655.44**	**149,655.44**	**149,655.44**
2580 AMERICAN RESCUE PLAN ACT TOTALS							
	TOTAL EXPENDITURES	685,505.09		422,603.47			
	TOTAL BUDGET OF EXPENDITURES		572,258.91		149,655.44	149,655.44	149,655.44
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		572,258.91		149,655.44	149,655.44	149,655.44

		Code	Description
	Fund	2700	INHERITANCE TAX
	Function	982	INHERITANCE TAX

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9900	Miscellaneous	289.84	1,128,586.62	0.00	864,074.23	864,074.23	864,074.23
	Operating Expenses Totals	***289.84***	***1,128,586.62***	***0.00***	***864,074.23***	***864,074.23***	***864,074.23***
	Capital Outlay						
5-0264	Other Buildings	0.00	144,636.00	0.00	0.00	0.00	0.00
5-0300	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00
5-0301	Vehicles/Sheriff	0.00	0.00	88,405.00	0.00	0.00	0.00
5-1100	Sheriff - Grant Equipment	0.00	0.00	0.00	60,000.00	60,000.00	60,000.00
5-1211	Bridge Contracts	0.00	0.00	254,704.14	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***144,636.00***	***343,109.14***	***60,000.00***	***60,000.00***	***60,000.00***
	Transfers Out						
7-0100	Transfer to Road Equipment	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
7-0200	Transfers to General	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00
7-0300	Transfer for Cash Reserve	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***200,000.00***	***200,000.00***	***200,000.00***	***400,000.00***	***400,000.00***	***400,000.00***
2700-982 INHERITANCE TAX TOTAL		**200,289.84**	**1,473,222.62**	**543,109.14**	**1,324,074.23**	**1,324,074.23**	**1,324,074.23**
2700 INHERITANCE TAX TOTALS							
	TOTAL EXPENDITURES	200,289.84		543,109.14			
	TOTAL BUDGET OF EXPENDITURES		1,473,222.62		1,324,074.23	1,324,074.23	1,324,074.23
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,473,222.62		1,324,074.23	1,324,074.23	1,324,074.23

		Code	Description
	Fund	2910	911 EMERGENCY MANAGEMENT
	Function	653	911 EMERGENCY 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)
	Operating Expenses						
2-0200	911 TELEPHONE SERVICE	3,619.83	4,000.00	3,062.36	4,000.00	4,000.00	4,000.00
2-0600	911 TOWER CONTRACT	14,691.06	19,000.00	15,217.03	0.00	0.00	0.00
2-1600	EQUIPMENT REPAIR	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
2-2500	MAINTENANCE CONTRACT	157.84	695.61	135.72	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***18,468.73***	***23,695.61***	***18,415.11***	***14,000.00***	***14,000.00***	***14,000.00***
	Capital Outlay						
5-0235	COMMUNICATIONS EQUIPMENT	3,756.58	36,600.00	3,039.53	43,626.47	44,626.47	44,626.47
5-1310	GIS CONTRACT	1,059.82	2,000.00	981.73	5,000.00	5,000.00	5,000.00
	Capital Outlay Totals	***4,816.40***	***38,600.00***	***4,021.26***	***48,626.47***	***49,626.47***	***49,626.47***
	Transfers Out						
7-0100	TRANSFER	0.00	0.00	178.32	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***178.32***	***0.00***	***0.00***	***0.00***
2910-653 911 EMERGENCY SERVICE TOTAL		**23,285.13**	**62,295.61**	**22,614.69**	**62,626.47**	**63,626.47**	**63,626.47**

	Code	Description
Fund	2910	911 EMERGENCY MANAGEMENT
Function	697	911 COMMUNICATIONS TOWER

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						
5-0555	911 COMMUNICATIONS TOWER	3,188.39	250,000.00	2,340.00	250,000.00	250,000.00	250,000.00
	Capital Outlay Totals	*3,188.39*	*250,000.00*	*2,340.00*	*250,000.00*	*250,000.00*	*250,000.00*
2910-697 911 COMMUNICATIONS TOWER TOTAL		**3,188.39**	**250,000.00**	**2,340.00**	**250,000.00**	**250,000.00**	**250,000.00**
2910 911 EMERGENCY MANAGEMENT TOTALS							
	TOTAL EXPENDITURES	26,473.52		24,954.69			
	TOTAL BUDGET OF EXPENDITURES		312,295.61		312,626.47	313,626.47	313,626.47
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		312,295.61		312,626.47	313,626.47	313,626.47

	Code	Description
Fund	2913	911 WIRELESS SERVICE FUND
Function	653	911 ENHANCED WIRELESS 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						
1-0318	COMMUNICATION	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0200	TELEPHONE	14,006.94	20,000.00	7,717.97	18,000.00	18,000.00	18,000.00
2-1600	EQUIPMENT REPAIR	0.00	0.00	0.00	4,000.00	4,000.00	4,000.00
2-1750	E-911 TRAINING	0.00	3,987.58	0.00	8,000.00	8,000.00	8,000.00
2-2500	MAINTANENCE CONTRACT	672.86	1,500.00	712.58	6,000.00	6,000.00	6,000.00
	Operating Expenses Totals	***14,679.80***	***25,487.58***	***8,430.55***	***36,000.00***	***36,000.00***	***36,000.00***
	Capital Outlay						
5-0235	COMMUNICATIONS EQUIPMENT	4,440.42	0.00	0.00	10,000.00	10,000.00	10,000.00
5-0555	E-911 EQUIPMENT	13,592.60	18,000.00	15,957.56	7,710.68	7,710.68	7,710.68
5-1310	GIS CONTRACT	4,518.18	5,000.00	5,154.07	6,000.00	6,000.00	6,000.00
	Capital Outlay Totals	***22,551.20***	***23,000.00***	***21,111.63***	***23,710.68***	***23,710.68***	***23,710.68***
	Transfers Out						
7-0200	FUND TRANSFERS TO 2914	11,256.56	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***11,256.56***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2913-653 911 ENHANCED WIRELESS SERVICE TOTAL		**48,487.56**	**48,487.58**	**29,542.18**	**59,710.68**	**59,710.68**	**59,710.68**
2913 911 WIRELESS SERVICE FUND TOTALS							
	TOTAL EXPENDITURES	48,487.56		29,542.18			
	TOTAL BUDGET OF EXPENDITURES		48,487.58		59,710.68	59,710.68	59,710.68
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		48,487.58		59,710.68	59,710.68	59,710.68

		Code	Description
	Fund	2914	911 WIRELESS SERVICE HOLDING FUND
	Function	697	911 SERVICES

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay						
5-0556	E911 EQUIPMENT	0.00	170,171.28	24,657.98	145,513.30	145,513.30	145,513.30
	Capital Outlay Totals	***0.00***	***170,171.28***	***24,657.98***	***145,513.30***	***145,513.30***	***145,513.30***
	Transfers Out						
7-0200	TRANSFER	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***
2914-697 911 SERVICES TOTAL		**0.00**	**170,171.28**	**24,657.98**	**145,513.30**	**145,513.30**	**145,513.30**
2914 911 WIRELESS SERVICE HOLDING FUND TOTALS							
	TOTAL EXPENDITURES	0.00		24,657.98			
	TOTAL BUDGET OF EXPENDITURES		170,171.28		145,513.30	145,513.30	145,513.30
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		170,171.28		145,513.30	145,513.30	145,513.30

		Code	Description
	Fund	2918	SE Regional Emergency Management
	Function	800	SE Regional 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)
	Operating Expenses						
2-9921	Operating Expense Grant Yr 2024	0.00	0.00	0.00	0.00	250,000.00	187,070.00
2-9922	Operating Expense Grant Yr 2025	0.00	0.00	0.00	0.00	0.00	0.00
2-9923	Operating Expense Grant Yr 2026	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***250,000.00***	***187,070.00***
2918-800 SE Regional Emergency Management TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**250,000.00**	**187,070.00**
2918 SE Regional Emergency Management TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	250,000.00	187,070.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		0.00	250,000.00	187,070.00

	Code	Description
Fund	2960	LAW ENFORCEMENT OPERATING FUND
Function	661	COUNTY SHERIFF/ INTERLOCAL AGREEMENT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-0200	TELEPHONE EXPENSES	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						
5-0300	EQUIPMENT	0.00	5,071.00	0.00	71.00	71.00	71.00
	Capital Outlay Totals	***0.00***	***5,071.00***	***0.00***	***71.00***	***71.00***	***71.00***
2960-661 COUNTY SHERIFF/INTERLOCAL AGREEMENT TOTAL		**0.00**	**5,071.00**	**0.00**	**71.00**	**71.00**	**71.00**
2960 LAW ENFORCEMENT OPERATING FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		5,071.00		71.00	71.00	71.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		5,071.00		71.00	71.00	71.00

		Code	Description
	Fund	2965	JAIL COMMISSARY
	Function	670	JAIL 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						
2-1751	SUBSCRIPTIONS	1,130.66	2,000.00	462.34	2,000.00	2,000.00	2,000.00
2-1908	COMMISSARY OTHER	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-1909	COMMISSARY TELEPHONE CARDS	2,790.00	4,000.00	3,065.00	4,500.00	4,500.00	4,500.00
	Operating Expenses Totals	***3,920.66***	***8,000.00***	***3,527.34***	***8,500.00***	***8,500.00***	***8,500.00***
	Capital Outlay						
5-0559	CORRECTIONAL FACILITY EQUIPMENT	0.00	9,940.82	0.00	16,748.44	16,748.44	16,748.44
	Capital Outlay Totals	***0.00***	***9,940.82***	***0.00***	***16,748.44***	***16,748.44***	***16,748.44***
2965-670 JAIL COMMISSARY TOTAL		**3,920.66**	**17,940.82**	**3,527.34**	**25,248.44**	**25,248.44**	**25,248.44**
2965 JAIL COMMISSARY TOTALS							
	TOTAL EXPENDITURES	3,920.66		3,527.34			
	TOTAL BUDGET OF EXPENDITURES		17,940.82		25,248.44	25,248.44	25,248.44
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		17,940.82		25,248.44	25,248.44	25,248.44

		Code	Description
	Fund	4050	COUNTY BUILDINGS
	Function	641	BUILDING & GROUNDS

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-1300	Courthouse Architect Services	4,700.79	3,071.45	597.92	2,473.53	2,473.53	2,473.53
	Operating Expenses Totals	***4,700.79***	***3,071.45***	***597.92***	***2,473.53***	***2,473.53***	***2,473.53***
	Capital Outlay						
5-0230	Courthouse Remodeling	0.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00
5-0250	JAIL REMODELING	0.00	0.00	0.00	0.00	0.00	0.00
5-0263	Courthouse Boiler/Heating	0.00	30,000.00	0.00	40,000.00	40,000.00	40,000.00
5-0264	OTHER BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***60,000.00***	***0.00***	***70,000.00***	***70,000.00***	***70,000.00***
4050-641 BUILDING & GROUNDS TOTAL		**4,700.79**	**63,071.45**	**597.92**	**72,473.53**	**72,473.53**	**72,473.53**
4050 COUNTY BUILDINGS TOTALS							
	TOTAL EXPENDITURES	4,700.79		597.92			
	TOTAL BUDGET OF EXPENDITURES		63,071.45		72,473.53	72,473.53	72,473.53
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		63,071.45		72,473.53	72,473.53	72,473.53

NEMAHA COUNTY 911 EMERGENCY COMM. STUDY AGREEMENT

		Code	Description
	Fund	4600	911 EMERGENCY COMM. STUDY AGREEMENT
	Function	697	911 SERVICES

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						
2-2501	CONSULTING	15,408.11	15,000.00	0.00	0.00	0.00	0.00
2-5013	OPERATING EXPENSES	3,342.19	10,000.00	3,385.53	1,500.00	1,500.00	1,500.00
	Operating Expenses Totals	***18,750.30***	***25,000.00***	***3,385.53***	***1,500.00***	***1,500.00***	***1,500.00***
	Capital Outlay						
5-0555	EQUIPMENT	0.00	21,230.78	0.00	300.00	300.00	300.00
	Capital Outlay Totals	***0.00***	***21,230.78***	***0.00***	***300.00***	***300.00***	***300.00***
	Transfers Out						
7-0100	TRANSFER	0.00	33,600.00	29,549.95	1,000.00	1,000.00	1,000.00
	Transfers Out Totals	***0.00***	***33,600.00***	***29,549.95***	***1,000.00***	***1,000.00***	***1,000.00***
4600-697 911 SERVICES TOTAL		**18,750.30**	**79,830.78**	**32,935.48**	**2,800.00**	**2,800.00**	**2,800.00**
4600 911 EMERGENCY COMM. STUDY AGREEMENT TOTALS							
	TOTAL EXPENDITURES	18,750.30		32,935.48			
	TOTAL BUDGET OF EXPENDITURES		79,830.78		2,800.00	2,800.00	2,800.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		79,830.78		2,800.00	2,800.00	2,800.00

		Code	Description
	Fund	4601	OTHER CAPITAL PROJECTS FUND
	Function	980	CAPITAL ACQUISITIONS

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						
2-1100	SHERIFF IT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1780	EMA SAFETY TRAINING	0.00	242.01	0.00	242.01	242.01	242.01
2-2510	ASSESSOR APPRAISER'S FEES	0.00	12,694.00	0.00	12,694.00	12,694.00	12,694.00
	Operating Expenses Totals	***0.00***	***12,936.01***	***0.00***	***12,936.01***	***12,936.01***	***12,936.01***
	Capital Outlay						
5-0264	EMA BUILDINGS	27,259.64	23,993.69	0.00	23,993.69	23,993.69	23,993.69
5-0300	SHERIFF CARS & TRUCKS	93,956.88	37,603.40	10,630.00	36,973.40	36,973.40	36,973.40
5-0301	EMA TRUCK	0.00	0.00	0.00	0.00	0.00	0.00
5-0304	EMA EQUIPMENT	0.00	31,000.00	2,718.72	28,281.28	28,281.28	28,281.28
5-0312	EMA RADIO EQUIPMENT	0.00	13,542.50	1,652.60	11,889.90	11,889.90	11,889.90
5-0500	SHERIFF JAIL FURNITURE	0.00	23,880.00	11,075.00	12,805.00	12,805.00	12,805.00
5-0501	SHERIFF COMMUNICATION EQUIPMENT	32,263.20	40,000.00	0.00	40,000.00	40,000.00	40,000.00
5-0557	SHERIFF RMS	0.00	60,000.00	38,935.91	21,064.09	21,064.09	21,064.09
5-1100	JAIL	0.00	35,000.00	0.00	35,000.00	35,000.00	35,000.00
	Capital Outlay Totals	***153,479.72***	***265,019.59***	***65,012.23***	***210,007.36***	***210,007.36***	***210,007.36***
	Transfers Out						
7-0100	TRANSFER	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***
4601-980 CAPITAL ACQUISITIONS TOTAL		**153,479.72**	**277,955.60**	**65,012.23**	**222,943.37**	**222,943.37**	**222,943.37**
4601 OTHER CAPITAL PROJECTS FUND TOTALS							
	TOTAL EXPENDITURES	153,479.72		65,012.23			
	TOTAL BUDGET OF EXPENDITURES		277,955.60		222,943.37	222,943.37	222,943.37
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		277,955.60		222,943.37	222,943.37	222,943.37

					Code	Description
				Fund	0100	GENERAL
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**GENERAL FUND BALANCE**	**826,709.88**	**600,609.43**	**600,609.43**	**290,694.91**	**290,694.91**	**290,694.91**
	Taxes						
300-00	PROPERTY TAXES	3,665,117.02	4,289,444.51	3,737,889.94	4,521,888.48	4,395,991.18	4,637,143.26
304-00	MOTOR VEHICLE TAXES	334,125.57	300,000.00	345,255.92	300,000.00	300,000.00	300,000.00
	Taxes Totals	***3,999,242.59***	***4,589,444.51***	***4,083,145.86***	***4,821,888.48***	***4,695,991.18***	***4,937,143.26***
	Intergovernmental Federal						
331-04	Title IV-D Child Support Incentive - CA	6,733.00	5,000.00	0.00	0.00	0.00	0.00
338-01	PILT FOR FEDERAL LAND MANAGEMENT	10,832.00	10,000.00	11,520.00	11,000.00	11,000.00	11,000.00
339-01	Federal Grant - Other (SHSG)	0.00	0.00	5,351.20	0.00	0.00	0.00
339-30	LOCAL ASSISTANCE TRIBAL FUND	50,000.00	0.00	50,000.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***67,565.00***	***15,000.00***	***66,871.20***	***11,000.00***	***11,000.00***	***11,000.00***
	Intergovernmental State						
341-40	PROPERTY TAX CREDIT ACCOUNT	319,387.58	300,000.00	394,424.18	300,000.00	300,000.00	300,000.00
344-01	COUNTY GENERAL HOMESTEAD	50,221.04	45,000.00	56,722.11	50,000.00	50,000.00	50,000.00
345-02	INSURANCE TAX ALLOCATION	23,812.01	25,000.00	24,989.87	25,000.00	25,000.00	25,000.00
345-03	CARLINE TAX ALLOCATION	3,296.83	3,000.00	3,251.65	3,000.00	3,000.00	3,000.00
346-01	COUNTY GENERAL PRO-RATE	10,404.69	10,000.00	10,535.51	10,000.00	10,000.00	10,000.00
346-02	AIRLINE PAYMENT	1,795.16	1,750.00	2,122.30	2,000.00	2,000.00	2,000.00
349-03	EMPG/STATE REIMB/EMA	46,652.08	61,317.00	47,354.43	28,302.31	28,302.31	28,302.31
	Intergovernmental State Totals	***455,569.39***	***446,067.00***	***539,400.05***	***418,302.31***	***418,302.31***	***418,302.31***
	Other Intergovernmental						
350-01	GRANTS - REHAB UNIT	0.00	0.00	5,406.94	0.00	0.00	0.00
353-01	IN-LIEU-OF-TAX 1957 & PRIOR	410.46	410.46	410.46	410.46	410.46	410.46
353-02	IN LIEU TAX - OPPD	6,038.43	6,000.00	6,182.51	6,000.00	6,000.00	6,000.00
353-03	IN LIEU-NEBR CITY UTILITIES	86.10	86.10	86.10	86.10	86.10	86.10
357-11	BAILIFF FEES FROM ADJ COUNTIES	51,498.31	52,000.00	54,469.56	55,559.90	55,559.90	55,559.90
	Other Intergovernmental Totals	***58,033.30***	***58,496.56***	***66,555.57***	***62,056.46***	***62,056.46***	***62,056.46***
	County Treasurer						
360-01	DRIVERS LICENSE - FEE	3,193.00	2,500.00	3,075.50	2,500.00	2,500.00	2,500.00
360-02	MOTOR VEHICLE REGISTRATION FEE	32,722.87	27,500.00	30,805.46	27,500.00	27,500.00	27,500.00
360-04	REDEMPT FEES CO.TREAS TAX SALE	1,364.00	1,500.00	2,090.00	1,500.00	1,500.00	1,500.00
360-05	DISTRESS WARRANT FEES	50.00	50.00	50.00	50.00	50.00	50.00
360-06	COUNTY TREASURER TAX SALE FEES	1,280.00	1,500.00	980.00	900.00	900.00	900.00
360-07	ADVERTISING FEES	1,295.00	1,250.00	1,145.00	1,000.00	1,000.00	1,000.00
361-01	HOMESTEAD EXEMPTION COMMISSION	2,930.16	2,500.00	3,355.73	2,500.00	2,500.00	2,500.00
361-02	COMMISSION ON PROP TAX CREDIT	14,028.46	10,000.00	16,860.20	15,000.00	15,000.00	15,000.00
361-03	SALES TAX COMMISSION	6,920.27	5,000.00	7,756.80	5,000.00	5,000.00	5,000.00
361-08	MOTOR VEHICLE FEES-COMMISSION	11,430.86	10,000.00	11,761.39	10,000.00	10,000.00	10,000.00
363-01	PROPERTY TAX COMMISSION	134,337.40	127,500.00	134,114.22	130,000.00	130,000.00	130,000.00

					Code	Description
				Fund	0100	GENERAL
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
363-02	SPECIAL ASSESSMENT TAX COMM.	1,704.33	1,000.00	1,674.04	1,000.00	1,000.00	1,000.00
365-01	PROJECT 2000 COLLECTIONS-DONATIONS	80.00	0.00	50.00	0.00	0.00	0.00
365-02	UTILITIES REIMB/WELLNESS CENTER	5,219.50	5,000.00	5,361.30	5,000.00	5,000.00	5,000.00
365-04	LEASE WELLNESS CENTER	5,700.00	5,500.00	5,075.00	5,000.00	5,000.00	5,000.00
365-07	SENCA RENT	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
	County Treasurer Totals	***223,455.85***	***202,000.00***	***225,354.64***	***208,150.00***	***208,150.00***	***208,150.00***
	County Clerk						
371-01	COUNTY CLERK FILING/RECORDING FEES	27,274.00	25,000.00	27,619.00	25,000.00	25,000.00	25,000.00
371-02	COUNTY CLERK DOCUMENTARY STAMP FEES	26,951.79	18,000.00	21,472.84	18,000.00	18,000.00	18,000.00
371-03	LB644 REIMBURSEMENT OF COSTS	3,041.91	2,500.00	0.00	1,000.00	1,000.00	1,000.00
371-06	ELECTION-CANDIDATE FILING FEES	289.70	543.26	818.04	0.00	0.00	0.00
	County Clerk Totals	***57,557.40***	***46,043.26***	***49,909.88***	***44,000.00***	***44,000.00***	***44,000.00***
	Clerk of the District Court						
380-01	CLERK DIST COURT EARNED FEES	3,729.06	4,000.00	4,285.00	4,000.00	4,000.00	4,000.00
380-03	CLERK DIST COURT COST REIMBURSEMENT	4,040.07	4,100.00	8,545.60	4,000.00	4,000.00	4,000.00
381-01	BAIL BOND COSTS-10%	300.00	300.00	1,135.00	300.00	300.00	300.00
382-01	CLERK OF DISTRICT COURT - REIMB CTS	14,204.84	15,000.00	26,522.26	15,000.00	15,000.00	15,000.00
383-00	CLERK DISTRICT COURT PASSPORT FEES	5,080.00	5,000.00	4,200.00	4,000.00	4,000.00	4,000.00
	Clerk of the District Court Totals	***27,353.97***	***28,400.00***	***44,687.86***	***27,300.00***	***27,300.00***	***27,300.00***
	County Court						
390-01	COURT COST REFUND/COUNTY COURT	5,991.03	3,304.00	4,873.66	3,300.00	3,300.00	3,300.00
391-01	CO. COURT LAB, COPIES, POSTAGE	439.10	300.00	116.50	100.00	100.00	100.00
	County Court Totals	***6,430.13***	***3,604.00***	***4,990.16***	***3,400.00***	***3,400.00***	***3,400.00***
	Election Commissioner						
393-02	ELECTION COSTS RECOVERED	4,531.32	1,500.00	4,327.94	2,500.00	2,500.00	2,500.00
	Election Commissioner Totals	***4,531.32***	***1,500.00***	***4,327.94***	***2,500.00***	***2,500.00***	***2,500.00***
	County Sheriff						
395-01	COUNTY SHERIFF - SERVICE FEES	6,413.00	6,500.00	10,168.00	8,000.00	8,000.00	8,000.00
395-02	COUNTY SHERIFF MILEAGE/COST REF.	7,221.42	7,000.00	6,844.37	6,000.00	6,000.00	6,000.00
395-03	LAW ENFORCEMENT-CONTRACT/WAGES/REIM	406,900.00	436,000.00	430,123.02	451,035.00	451,035.00	451,035.00
395-05	REIMB-BD PRIS-MEALS-WORK RELEASE	17,469.76	18,000.00	7,902.00	10,000.00	10,000.00	10,000.00
395-07	NE CRIME/DMV GRNT/DWI-SEAT BELT	15,593.34	168,000.00	13,334.84	168,000.00	168,000.00	168,000.00
395-10	CO SHERIFF INSPECTION FEES	4,450.00	4,400.00	4,360.00	4,400.00	4,400.00	4,400.00
395-13	CO SHERIFF HAND GUN FEES	605.00	600.00	875.00	650.00	650.00	650.00
395-14	CO SHERIFF FINGER PRINT CHARGE	320.00	300.00	345.00	320.00	320.00	320.00
395-15	CO SHERIFF MISCELLANEOUS	595.50	1,000.00	3,164.25	1,000.00	1,000.00	1,000.00
395-16	CO SHERIFF ABAND VEH-SALES-TOWING	31,675.40	30,000.00	32,779.50	30,000.00	30,000.00	30,000.00
395-20	WORK RELEASE REIMB.	6,070.04	2,500.00	2,779.88	2,500.00	2,500.00	2,500.00
	County Sheriff Totals	***497,313.46***	***674,300.00***	***512,675.86***	***681,905.00***	***681,905.00***	***681,905.00***

					Code	Description
				Fund	0100	GENERAL
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	County Attorney						
396-01	COUNTY ATTORNEY CHECK COLLECTIONS	70.00	0.00	10.00	0.00	0.00	0.00
396-04	CHILD SUPPORT MED 4/D (CO ATNY)	9,450.61	3,000.00	8,312.22	3,000.00	3,000.00	3,000.00
396-05	CHILD SUPPORT REIMB 4/D DSS	0.00	0.00	15,071.00	10,000.00	10,000.00	10,000.00
396-06	CHILD SUPPORT INCENTIVE PYMT	1,515.78	1,500.00	1,040.29	1,000.00	1,000.00	1,000.00
396-07	COUNTY ATTORNEY MISC REIMBURSEMENTS	0.00	0.00	136.76	0.00	0.00	0.00
	County Attorney Totals	***11,036.39***	***4,500.00***	***24,570.27***	***14,000.00***	***14,000.00***	***14,000.00***
	Other Fees and Miscellaneous						
398-02	COUNTY/CITY APPLIANCE DISPOSAL	9,659.20	7,500.00	9,290.23	8,000.00	8,000.00	8,000.00
406-01	Vending Machine Revenue	0.00	0.00	205.35	200.00	200.00	200.00
408-01	NPPD (COOPER NUCLEAR)/EMA	85,160.32	90,000.00	100,400.05	103,279.87	103,279.87	103,279.87
408-02	EMA DEPLOYMENT REIMB FROM STATE NE	10,242.87	10,000.00	7,785.95	10,000.00	10,000.00	10,000.00
450-02	PHOTO COPY	3,352.07	500.00	167.00	0.00	0.00	0.00
470-01	OVERLOAD FINES - 25%	0.00	0.00	18.75	0.00	0.00	0.00
474-07	Drug Testing Fee/Autopsy Testing	1,242.00	0.00	271.00	100.00	100.00	100.00
474-51	Drug Court - Supervision Fee	1,740.00	1,000.00	1,532.00	1,000.00	1,000.00	1,000.00
476-02	ANIMAL CONTROL FEES	520.00	500.00	680.00	500.00	500.00	500.00
510-01	INTEREST ON INVESTMENTS	48,305.77	35,000.00	55,074.63	35,000.00	35,000.00	35,000.00
510-03	CLK DIST CT INT ON INVESTMENTS	447.65	120.00	468.82	100.00	100.00	100.00
510-08	Interest on Investments - ARPA (Gra	30,414.36	30,000.00	16,435.32	10,000.00	10,000.00	10,000.00
530-01	SALE OF SUR. PROP.-EQUIP.	0.00	0.00	10,182.00	0.00	0.00	0.00
530-03	SALE OF SUR. PROP.-MISC.	0.00	0.00	15,000.01	0.00	0.00	0.00
530-04	VENDING MACHINE INCOME	350.37	400.00	0.00	0.00	0.00	0.00
530-05	SALE OF SURPLUS PROP-LAND	0.00	0.00	1,300.00	0.00	0.00	0.00
531-01	JUDGEMENTS-SETTLMENTS	13,054.22	0.00	24,075.27	0.00	0.00	0.00
531-02	NIRMA GRANT ASSIST PROGRAM	1,869.00	1,000.00	0.00	0.00	0.00	0.00
531-03	INSURANCE DIVIDEND REFUND (NIRMA)	3,934.00	5,000.00	7,739.00	7,500.00	7,500.00	7,500.00
531-05	BOARD OF PUBLIC WORKS PICTOMETRY	2,500.00	2,500.00	0.00	0.00	0.00	0.00
532-03	REFUNDS MISCELLANEOUS	168.47	0.00	15.99	0.00	0.00	0.00
533-01	VETERANS REIMB FOR MILEAGE	310.74	0.00	0.00	0.00	0.00	0.00
534-01	DONATIONS - VETERANS MEMORIAL	600.00	400.00	1,400.00	400.00	400.00	400.00
535-01	FOUR COUNTY JUVENILE SERVICES AID	42,445.93	66,277.00	43,636.69	59,307.00	59,307.00	59,307.00
540-01	MISC REVENUE	1,204.78	1,000.00	743.36	750.00	750.00	750.00
	Other Fees and Miscellaneous Totals	***257,521.75***	***251,197.00***	***296,421.42***	***236,136.87***	***236,136.87***	***236,136.87***
	Transfers						
590-02	Transfers - Inheritance	0.00	0.00	0.00	200,000.00	200,000.00	200,000.00
	Transfers Totals	***0.00***	***0.00***	***0.00***	***200,000.00***	***200,000.00***	***200,000.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**2,827,203.41**	**2,631,717.25**	**2,781,630.20**	**2,499,445.55**	**2,499,445.55**	**2,499,445.55**
	TOTAL PROPERTY TAXES	**3,665,117.02**	**4,289,444.51**	**3,737,889.94**	**4,521,888.48**	**4,395,991.18**	**4,637,143.26**

NEMAHA COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	GENERAL
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	TOTAL REVENUE AVAILABLE	6,492,320.43	6,921,161.76	6,519,520.14	7,021,334.03	6,895,436.73	7,136,588.81
	Less: EXPENDITURES	5,883,969.98	6,667,714.76	6,225,288.23			
	BALANCE FORWARD/CASH RESERVE	608,350.45	253,447.00	294,231.91			

NEMAHA COUNTY ROAD REVENUE

		Code	Description
	Fund	0200	ROAD
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**NET FUND BALANCE ROAD FUND**	**378,764.61**	**450,115.42**	**450,115.42**	**546,356.95**	**546,356.95**	**546,356.95**
	Licenses and Permits						
325-07	OVERSIZED LOAD PERMITS	150.00	0.00	150.00	0.00	0.00	0.00
	Licenses and Permits Totals	***150.00***	***0.00***	***150.00***	***0.00***	***0.00***	***0.00***
	Intergovernmental Federal						
330-51	FUEL TAX REIMB/FEDERAL EXCISE TAX	7,960.00	5,000.00	6,406.00	6,000.00	6,000.00	6,000.00
334-10	FLOOD CONTROL ALLOCATION	4,681.16	4,000.00	4,352.14	4,000.00	4,000.00	4,000.00
339-04	WASTE REDUCTION/RECYCLE GRANT AWARD	0.00	0.00	0.00	21,925.50	21,925.50	21,925.50
	Intergovernmental Federal Totals	***12,641.16***	***9,000.00***	***10,758.14***	***31,925.50***	***31,925.50***	***31,925.50***
	Intergovernmental State						
346-03	MOTOR VEHICLE FEE LB 271/STA	85,726.58	80,000.00	94,735.19	85,000.00	85,000.00	85,000.00
347-01	HIGHWAY/STREET ALLOCATION	1,234,523.08	1,200,000.00	1,326,073.84	1,349,570.00	1,349,570.00	1,349,570.00
	Intergovernmental State Totals	***1,320,249.66***	***1,280,000.00***	***1,420,809.03***	***1,434,570.00***	***1,434,570.00***	***1,434,570.00***
	County Treasurer						
361-03	MV Commission Extra Split ($6000)	2,534.09	2,000.00	1,639.79	1,500.00	1,500.00	1,500.00
	County Treasurer Totals	***2,534.09***	***2,000.00***	***1,639.79***	***1,500.00***	***1,500.00***	***1,500.00***
	Other Fees and Miscellaneous						
530-01	SALE OF SURPLUS PROPERTY-EQUIP	0.00	0.00	8,000.00	2,000.00	2,000.00	2,000.00
530-03	SALE OF SURPLUS PROPERTY-MISC.	1,028.50	1,000.00	11,942.29	2,000.00	2,000.00	2,000.00
531-02	NIRMA GRANT ASSIST PROGRAM	14,394.41	500.00	0.00	0.00	0.00	0.00
531-03	FUEL DIVIDENDS	2,691.56	1,000.00	433.10	500.00	500.00	500.00
532-03	REFUNDS MISCELLANEOUS	1,139.08	100.00	84.73	0.00	0.00	0.00
540-01	MISCELLANEOUS REVENUE	429.90	100.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***19,683.45***	***2,700.00***	***20,460.12***	***4,500.00***	***4,500.00***	***4,500.00***
	Transfers						
590-25	2022 LEVIED TAX TRANS FROM GENERAL	1,330,243.81	0.00	0.00	0.00	0.00	0.00
590-26	2023 Levied Tax Transfer from General	0.00	1,321,708.31	1,321,708.31	1,140,460.27	1,047,460.27	1,087,460.27
	Transfers Totals	***1,330,243.81***	***1,321,708.31***	***1,321,708.31***	***1,140,460.27***	***1,047,460.27***	***1,087,460.27***
	TOTAL REVENUE AVAILABLE	**3,064,266.78**	**3,065,523.73**	**3,225,640.81**	**3,159,312.72**	**3,066,312.72**	**3,106,312.72**
	Less: EXPENDITURES	**2,611,663.44**	**3,065,523.73**	**2,679,283.86**			
	BALANCE FORWARD/CASH RESERVE	**452,603.34**	**0.00**	**546,356.95**			

NEMAHA COUNTY ROAD EQUIPMENT REVENUE

					Code	Description
				Fund	0301	ROAD EQUIPMENT
				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**	37,049.65	272,958.64	272,958.64	52,699.39	52,699.39	52,699.39
	Other Fees and Miscellaneous						
530-03	SALE OF SURPLUS PROPERTY MISC	174,676.80	100,000.00	10,840.00	100,000.00	160,000.00	160,000.00
	Other Fees and Miscellaneous Totals	***174,676.80***	***100,000.00***	***10,840.00***	***100,000.00***	***160,000.00***	***160,000.00***
	Transfers						
590-02	Interfund Transfers	200,000.00	0.00	0.00	0.00	0.00	0.00
590-03	TRANSFER FROM INHERITANCE FUNDS	0.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
	Transfers Totals	***200,000.00***	***200,000.00***	***200,000.00***	***200,000.00***	***200,000.00***	***200,000.00***
	TOTAL REVENUE AVAILABLE	411,726.45	572,958.64	483,798.64	352,699.39	412,699.39	412,699.39
	Less: EXPENDITURES	138,767.81	572,958.64	431,099.25			
	BALANCE FORWARD/CASH RESERVE	272,958.64	0.00	52,699.39			

NEMAHA COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM FUND REVENUE

		Code	Description
	Fund	0650	HIGHWAY BRIDGE BUYBACK PROGRAM 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**	**919,060.95**	**453,204.36**	**453,204.36**	**657,696.97**	**657,696.97**	**657,696.97**
	Intergovernmental State						
347-50	STP HIGHWAY STREET BUYBACK PROGRAM	125,274.55	122,734.85	122,734.85	0.00	115,469.45	115,469.45
347-60	HBP HIGHWAY BRIDGE BUYBACK PROGRAM	315,200.04	515,034.02	515,034.02	0.00	378,734.79	378,734.79
	Intergovernmental State Totals	***440,474.59***	***637,768.87***	***637,768.87***	***0.00***	***494,204.24***	***494,204.24***
	TOTAL REVENUE AVAILABLE	**1,359,535.54**	**1,090,973.23**	**1,090,973.23**	**657,696.97**	**1,151,901.21**	**1,151,901.21**
	Less: EXPENDITURES	**906,331.18**	**1,090,973.23**	**433,276.26**			
	BALANCE FORWARD/CASH RESERVE	**453,204.36**	**0.00**	**657,696.97**			

NEMAHA COUNTY VISITORS PROMOTION FUND REVENUE

		Code	Description
	Fund	0990	VISITORS PROMOTION 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**	17,096.14	20,254.27	20,254.27	23,925.30	23,925.30	23,925.30
	Taxes						
315-03	LODGING (SALES TAX)	10,461.32	7,500.00	10,900.69	7,500.00	7,500.00	7,500.00
	Taxes Totals	***10,461.32***	***7,500.00***	***10,900.69***	***7,500.00***	***7,500.00***	***7,500.00***
	TOTAL REVENUE AVAILABLE	27,557.46	27,754.27	31,154.96	31,425.30	31,425.30	31,425.30
	Less: EXPENDITURES	7,303.19	27,754.27	7,229.66			
	BALANCE FORWARD/CASH RESERVE	20,254.27	0.00	23,925.30			

NEMAHA COUNTY VISITORS IMPROVEMENT FUND REVENUE

					Code	Description
				Fund	0995	VISITORS IMP ROVEMENT 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	25,154.88	25,116.13	25,116.13	8,752.64	8,752.64	8,752.64
	Taxes						
315-04	VISITORS IMPROVEMENT SALES TAX	10,461.25	7,500.00	10,900.63	7,500.00	7,500.00	7,500.00
	Taxes Totals	*10,461.25*	*7,500.00*	*10,900.63*	*7,500.00*	*7,500.00*	*7,500.00*
	TOTAL REVENUE AVAILABLE	35,616.13	32,616.13	36,016.76	16,252.64	16,252.64	16,252.64
	Less: EXPENDITURES	10,500.00	32,616.13	27,264.12			
	BALANCE FORWARD/CASH RESERVE	25,116.13	0.00	8,752.64			

NEMAHA COUNTY REG DEED PRESERVATION & MOD. FUND REVENUE

					Code	Description
				Fund	1150	REG DEED PR ESERVATION & MOD. 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**	4,016.90	4,081.83	4,081.83	3,848.51	3,848.51	3,848.51
	Register of Deeds						
394-01	FILING AND RECORDING FEES	5,158.63	5,000.00	4,553.00	4,000.00	4,000.00	4,000.00
	Register of Deeds Totals	***5,158.63***	***5,000.00***	***4,553.00***	***4,000.00***	***4,000.00***	***4,000.00***
	TOTAL REVENUE AVAILABLE	9,175.53	9,081.83	8,634.83	7,848.51	7,848.51	7,848.51
	Less: EXPENDITURES	5,093.70	9,081.83	4,786.32			
	BALANCE FORWARD/CASH RESERVE	4,081.83	0.00	3,848.51			

NEMAHA COUNTY VACATION/SICK LEAVE CLAIM RESERVE REVENUE

		Code	Description
	Fund	1285	VACATION/ SICK LEAVE CLAIM RESERVE
	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**	**15,283.19**	**10,432.58**	**10,432.58**	**17,500.00**	**17,500.00**	**17,500.00**
	Transfers						
590-01	TRANSFER ROAD	0.00	2,216.81	2,216.81	0.00	0.00	0.00
590-02	TRANSFER FROM GENERAL	0.00	4,850.61	4,850.61	0.00	0.00	0.00
	Transfers Totals	***0.00***	***7,067.42***	***7,067.42***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**15,283.19**	**17,500.00**	**17,500.00**	**17,500.00**	**17,500.00**	**17,500.00**
	Less: EXPENDITURES	**4,850.61**	**17,500.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**10,432.58**	**0.00**	**17,500.00**			

NEMAHA COUNTY JUVENILE DIVERSION PROGRAM FUND REVENUE

		Code	Description
	Fund	2330	JUVENILE DIVERSION PROGRAM 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	34,171.67	35,491.75	35,491.75	34,613.11	34,613.11	34,613.11
	County Attorney						
396-08	PRETRIAL DIVERSION FEES	1,875.00	0.00	1,425.00	0.00	0.00	0.00
	County Attorney Totals	***1,875.00***	***0.00***	***1,425.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	36,046.67	35,491.75	36,916.75	34,613.11	34,613.11	34,613.11
	Less: EXPENDITURES	554.92	29,241.75	1,733.64			
	BALANCE FORWARD/CASH RESERVE	35,491.75	6,250.00	35,183.11			

NEMAHA COUNTY DIVERSION PROGRAM REVENUE

					Fund	Code	Description
						2355	DIVERSION PROGRAM
					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	DIVERSION PROGRAM S.T.O.P. FUND BAL	2,995.65	1,899.65	1,899.65	2,349.65	2,349.65	2,349.65
	County Attorney						
396-08	STOP PROGRAM	950.00	1,000.00	450.00	400.00	400.00	400.00
	County Attorney Totals	***950.00***	***1,000.00***	***450.00***	***400.00***	***400.00***	***400.00***
	TOTAL REVENUE AVAILABLE	3,945.65	2,899.65	2,349.65	2,749.65	2,749.65	2,749.65
	Less: EXPENDITURES	2,046.00	2,899.65	0.00			
	BALANCE FORWARD/CASH RESERVE	1,899.65	0.00	2,349.65			

NEMAHA COUNTY FED.DRUG LAW ENFORCEMENT FORFEITURE REVENUE

		Code	Description
	Fund	2410	FED.DRUG LAW ENFORCEMENT FORFEITURE
	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**	**500.00**	**500.00**	**500.00**	**500.00**	**500.00**	**500.00**
	Other Fees and Miscellaneous						
475-02	FED'L DRUG L ENF FORTEITURE-PROCEED	0.00	10,000.00	0.00	25,000.00	25,000.00	25,000.00
	Other Fees and Miscellaneous Totals	***0.00***	***10,000.00***	***0.00***	***25,000.00***	***25,000.00***	***25,000.00***
	TOTAL REVENUE AVAILABLE	**500.00**	**10,500.00**	**500.00**	**25,500.00**	**25,500.00**	**25,500.00**
	Less: EXPENDITURES	**0.00**	**10,500.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**500.00**	**0.00**	**500.00**			

NEMAHA COUNTY CANINE (K-9) DOG FUND REVENUE

		Code	Description
	Fund	2430	CANINE (K-9) DOG 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	K-9 FUND BALANCE	153.21	47.23	47.23	47.23	47.23	47.23
	County Sheriff						
395-14	CANINE	0.00	7,500.00	0.00	7,500.00	7,500.00	7,500.00
	County Sheriff Totals	***0.00***	***7,500.00***	***0.00***	***7,500.00***	***7,500.00***	***7,500.00***
	TOTAL REVENUE AVAILABLE	153.21	7,547.23	47.23	7,547.23	7,547.23	7,547.23
	Less: EXPENDITURES	105.98	7,547.23	0.00			
	BALANCE FORWARD/CASH RESERVE	47.23	0.00	47.23			

NEMAHA COUNTY FEDERAL CRIME GRANT REVENUE

					Code	Description
				Fund	2506	FEDERAL CRIME GRANT
				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	FED CRIME GRANT NET FUND BAL	259.06	455.31	455.31	1.31	1.31	1.31
	Intergovernmental Federal						
330-30	FED CRIME GRANT-CRIME COMMISSION	1,350.00	3,000.00	1,046.00	2,500.00	2,500.00	2,500.00
	Intergovernmental Federal Totals	*1,350.00*	*3,000.00*	*1,046.00*	*2,500.00*	*2,500.00*	*2,500.00*
	TOTAL REVENUE AVAILABLE	1,609.06	3,455.31	1,501.31	2,501.31	2,501.31	2,501.31
	Less: EXPENDITURES	1,153.75	3,455.31	1,500.00			
	BALANCE FORWARD/CASH RESERVE	455.31	0.00	1.31			

NEMAHA COUNTY 2019 DISASTER REVENUE

		Code	Description
		Fund	2575	2019 DISASTER
		Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**201,345.92**	**35,573.12**	**35,573.12**	**115,793.23**	**115,793.23**	**115,793.23**
	Intergoverumental Federal						
334-01	2019 EMERGENCY FLOOD RELIEF (FEMA)	0.00	425,000.00	80,220.11	300,000.00	300,000.00	300,000.00
	Intergovernmental Federal Totals	***0.00***	***425,000.00***	***80,220.11***	***300,000.00***	***300,000.00***	***300,000.00***
	TOTAL REVENUE AVAILABLE	**201,345.92**	**460,573.12**	**115,793.23**	**415,793.23**	**415,793.23**	**415,793.23**
	Less: EXPENDITURES	**165,772.80**	**460,573.12**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**35,573.12**	**0.00**	**115,793.23**			

NEMAHA COUNTY AMERICAN RESCUE PLAN ACT REVENUE

					Code	Description
				Fund	2580	AMERICAN RESCUE PLAN ACT
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	FUND BALANCE	1,257,764.00	572,258.91	572,258.91	149,655.44	149,655.44	149,655.44
	TOTAL REVENUE AVAILABLE	1,257,764.00	572,258.91	572,258.91	149,655.44	149,655.44	149,655.44
	Less: EXPENDITURES	685,505.09	572,258.91	422,603.47			
	BALANCE FORWARD/CASH RESERVE	572,258.91	0.00	149,655.44			

NEMAHA COUNTY INHERITANCE TAX REVENUE

					Code	Description
				Fund	2700	INHERITANCE TAX
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**INHERITANCE TAX**	**1,203,028.49**	**1,473,222.62**	**1,473,222.62**	**1,324,074.23**	**1,324,074.23**	**1,324,074.23**
	Taxes						
310-01	INHERITANCE TAXES	419,373.10	0.00	393,798.72	0.00	0.00	0.00
310-02	INHERITANCE TAX INTEREST	51,110.87	0.00	162.03	0.00	0.00	0.00
	Taxes Totals	***470,483.97***	***0.00***	***393,960.75***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**1,673,512.46**	**1,473,222.62**	**1,867,183.37**	**1,324,074.23**	**1,324,074.23**	**1,324,074.23**
	Less: EXPENDITURES	**200,289.84**	**1,473,222.62**	**543,109.14**			
	BALANCE FORWARD/CASH RESERVE	**1,473,222.62**	**0.00**	**1,324,074.23**			

NEMAHA COUNTY 911 EMERGENCY MANAGEMENT REVENUE

					Code	Description
				Fund	2910	911 EMERGENCY MANAGEMENT
				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**	**9,344.08**	**5,695.61**	**5,695.61**	**10,961.83**	**10,961.83**	**10,961.83**
	County Sheriff						
395-09	911 SURCHARGE & EXPENSE	22,825.05	23,000.00	20,220.91	18,000.00	18,000.00	18,000.00
	County Sheriff Totals	***22,825.05***	***23,000.00***	***20,220.91***	***18,000.00***	***18,000.00***	***18,000.00***
	Other Fees and Miscellaneous						
520-02	911 TOWER NACO	0.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00
	Other Fees and Miscellaneous Totals	***0.00***	***250,000.00***	***0.00***	***250,000.00***	***250,000.00***	***250,000.00***
	Transfers						
590-01	Transfer	0.00	0.00	0.00	0.00	1,000.00	1,000.00
590-02	Transfer Journal Entry	0.00	33,600.00	10,000.00	14,114.69	14,114.69	14,114.69
590-03	Transfer Journal Entry	0.00	0.00	0.00	19,549.95	19,549.95	19,549.95
	Transfers Totals	***0.00***	***33,600.00***	***10,000.00***	***33,664.64***	***34,664.64***	***34,664.64***
	TOTAL REVENUE AVAILABLE	**32,169.13**	**312,295.61**	**35,916.52**	**312,626.47**	**313,626.47**	**313,626.47**
	Less: EXPENDITURES	**26,473.52**	**312,295.61**	**24,954.69**			
	BALANCE FORWARD/CASH RESERVE	**5,695.61**	**0.00**	**10,961.83**			

NEMAHA COUNTY 911 WIRELESS SERVICE FUND REVENUE

		Code	Description
	Fund	2913	911 WIRELESS SERVICE FUND
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**NET FUND BALANCE**	**0.00**	**0.00**	**0.00**	**16,579.42**	**16,579.42**	**16,579.42**
	Intergovernmental State						
349-60	911 ENHANCED WIRELESS SERVICE	48,487.56	48,487.58	46,121.60	42,952.94	42,952.94	42,952.94
	Intergovernmental State Totals	***48,487.56***	***48,487.58***	***46,121.60***	***42,952.94***	***42,952.94***	***42,952.94***
	Transfers						
590-02	Transfer Journal Entry	0.00	0.00	0.00	178.32	178.32	178.32
	Transfers Totals	***0.00***	***0.00***	***0.00***	***178.32***	***178.32***	***178.32***
	TOTAL REVENUE AVAILABLE	**48,487.56**	**48,487.58**	**46,121.60**	**59,710.68**	**59,710.68**	**59,710.68**
	Less: EXPENDITURES	**48,487.56**	**48,487.58**	**29,542.18**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**16,579.42**			

NEMAHA COUNTY 911 WIRELESS SERVICE HOLDING FUND REVENUE

					Code	Description
				Fund	2914	911 WIRELESS SERVICE HOLDING 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**	**158,914.72**	**170,171.28**	**170,171.28**	**145,513.30**	**145,513.30**	**145,513.30**
	Transfers						
590-02	FUND TRANSFER FROM 2913	11,256.56	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	***11,256.56***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**170,171.28**	**170,171.28**	**170,171.28**	**145,513.30**	**145,513.30**	**145,513.30**
	Less: EXPENDITURES	**0.00**	**170,171.28**	**24,657.98**			
	BALANCE FORWARD/CASH RESERVE	**170,171.28**	**0.00**	**145,513.30**			

NEMAHA COUNTY SE REGIONAL EMERGENCY MANAGEMENT REVENUE

					Code	Description
				Fund	2918	SE Regional Emergency Management
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Intergovernmental Federal						
339-01	Federal Grants SE Regional EMA	0.00	0.00	0.00	0.00	250,000.00	187,070.00
	Intergovernmental Federal Totals	***0.00***	***0.00***	***0.00***	***0.00***	***250,000.00***	***187,070.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**0.00**	**0.00**	**0.00**	**250,000.00**	**187,070.00**
	Less: EXPENDITURES	**0.00**	**0.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

NEMAHA COUNTY LAW ENFORCEMENT OPERATING FUND REVENUE

					Code	Description
				Fund	2960	LAW ENFORCEMENT OPERATING 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**	**71.00**	**71.00**	**71.00**	**71.00**	**71.00**	**71.00**
	County Sheriff						
395-15	MISCELLANEOUS REVENUE	0.00	5,000.00	0.00	0.00	0.00	0.00
	County Sheriff Totals	***0.00***	***5,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**71.00**	**5,071.00**	**71.00**	**71.00**	**71.00**	**71.00**
	Less: EXPENDITURES	**0.00**	**5,071.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**71.00**	**0.00**	**71.00**			

NEMAHA COUNTY JAIL COMMISSARY REVENUE

					Code	Description
				Fund	2965	JAIL 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**	**14,881.63**	**14,440.82**	**14,440.82**	**19,248.44**	**19,248.44**	**19,248.44**
	County Jail						
397-21	SALE OF COMMISSARY ITEMS	3,479.85	3,500.00	8,334.96	6,000.00	6,000.00	6,000.00
	County Jail Totals	***3,479.85***	***3,500.00***	***8,334.96***	***6,000.00***	***6,000.00***	***6,000.00***
	TOTAL REVENUE AVAILABLE	**18,361.48**	**17,940.82**	**22,775.78**	**25,248.44**	**25,248.44**	**25,248.44**
	Less: EXPENDITURES	**3,920.66**	**17,940.82**	**3,527.34**			
	BALANCE FORWARD/CASH RESERVE	**14,440.82**	**0.00**	**19,248.44**			

NEMAHA COUNTY COUNTY BUILDINGS REVENUE

					Code	Description
				Fund	4050	COUNTY BUILDINGS
				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**	37,772.24	63,071.45	63,071.45	62,473.53	62,473.53	62,473.53
	Transfers						
590-01	INTER FUND TRANSFER	30,000.00	0.00	0.00	0.00	0.00	0.00
590-02	Transfer Journal Entry	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
	Transfers Totals	***30,000.00***	***0.00***	***0.00***	***10,000.00***	***10,000.00***	***10,000.00***
	TOTAL REVENUE AVAILABLE	67,772.24	63,071.45	63,071.45	72,473.53	72,473.53	72,473.53
	Less: EXPENDITURES	4,700.79	63,071.45	597.92			
	BALANCE FORWARD/CASH RESERVE	63,071.45	0.00	62,473.53			

NEMAHA COUNTY 911 EMERGENCY COMM. STUDY AGREEMENT REVENUE

					Code	Description
				Fund	4600	911 EMERGENCY COMM. STUDY AGREEMENT
				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**	**25,557.18**	**32,830.78**	**32,830.78**	**1,000.00**	**1,000.00**	**1,000.00**
	Other Intergovernmental						
352-01	CASS COUNTY 911	1,388.79	2,500.00	55.44	100.00	100.00	100.00
352-03	FILLMORE COUNTY 911	613.02	1,500.00	55.44	100.00	100.00	100.00
352-04	CITY OF BEATRICE 911	1,616.82	2,500.00	110.88	150.00	150.00	150.00
352-05	JEFFERSON COUNTY 911	837.37	1,500.00	55.44	100.00	100.00	100.00
352-06	JOHNSON/PAWNEE COUNTIES 911	751.24	1,500.00	110.88	150.00	150.00	150.00
352-07	CITY OF LINCOLN 911	9,105.63	15,000.00	55.44	100.00	100.00	100.00
352-08	OTOE COUNTY 911	2,186.61	4,000.00	55.44	100.00	100.00	100.00
352-09	NEMAHA COUNTY 911	846.17	1,500.00	55.44	100.00	100.00	100.00
352-10	CITY OF FALLS CITY 911	1,351.99	2,500.00	55.44	100.00	100.00	100.00
352-11	SALINE COUNTY 911	891.54	1,500.00	162.22	200.00	200.00	200.00
352-12	CITY OF SEWARD 911	1,042.98	2,500.00	55.44	100.00	100.00	100.00
352-13	THAYER COUNTY 911	1,195.74	2,500.00	55.44	100.00	100.00	100.00
352-14	YORK COUNTY 911	974.07	1,500.00	55.44	100.00	100.00	100.00
352-15	NUCKOLLS COUNTY 911	613.18	1,500.00	55.44	100.00	100.00	100.00
352-16	CLAY COUNTY 911	1,052.75	2,500.00	55.44	100.00	100.00	100.00
352-17	CITY OF HASTINGS 911	1,556.00	2,500.00	55.44	100.00	100.00	100.00
	Other Intergovernmental Totals	***26,023.90***	***47,000.00***	***1,104.70***	***1,800.00***	***1,800.00***	***1,800.00***
	TOTAL REVENUE AVAILABLE	**51,581.08**	**79,830.78**	**33,935.48**	**2,800.00**	**2,800.00**	**2,800.00**
	Less: EXPENDITURES	**18,750.30**	**79,830.78**	**32,935.48**			
	BALANCE FORWARD/CASH RESERVE	**32,830.78**	**0.00**	**1,000.00**			

NEMAHA COUNTY OTHER CAPITAL PROJECTS FUND REVENUE

					Code	Description
				Fund	4601	OTHER CAPITAL PROJECTS 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**	344,075.41	277,955.60	277,955.60	266,786.33	266,786.33	266,786.33
	Other Fees and Miscellaneous						
408-01	EMA Building EOC	12,359.91	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***12,359.91***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	Transfer Journal Entry	75,000.00	0.00	53,842.96	-43,842.96	-43,842.96	-43,842.96
	Transfers Totals	***75,000.00***	***0.00***	***53,842.96***	***-43,842.96***	***-43,842.96***	***-43,842.96***
	TOTAL REVENUE AVAILABLE	431,435.32	277,955.60	331,798.56	222,943.37	222,943.37	222,943.37
	Less: EXPENDITURES	153,479.72	277,955.60	65,012.23			
	BALANCE FORWARD/CASH RESERVE	277,955.60	0.00	266,786.33			

Resolution 2024-26

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF NEMAHA, NEBRASKA

WHEREAS, a public hearing was held on September 11, 2024 at 11:00 a.m., for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the proposed budget. Notice of hearing was published in the Nemaha County Herald on September 5, 2024 and posted at the Nemaha County Clerk's office during normal business hours; and

WHEREAS, Chairman Weiss called the public hearing to order at 11:00 a.m. Present for the hearing were the following County Commissioners: Hall, Mellage, Weiss, Dave Swanson with Nemaha County Herald, Beverly Beasterfield, and County Clerk Johnson; and

WHEREAS, the proposed Nemaha County Budget for the Fiscal Year July 1, 2024 to June 30, 2025 was prepared by the Budget Making Authority and transmitted to the Board of Commissioners of the County of Nemaha, Nebraska prior to the 31st day of August, 2024 for review; and

WHEREAS, the Board of Commissioners have reviewed the proposed Nemaha County budget for the FY 2024-2025.

NOW THEREFORE BE IT RESOLVED the Board of Commissioners voted to approve the allowable increase of the base limitation percent of 2.5% plus the additional 1% for the Fiscal Year 2024-2025 Nemaha County budget: aye: 3; nay: 0; absent: 0.

Adopted and passed this 25th day of September, 2024.

Board of Commissioners, County of Nemaha, State of Nebraska

Commissioner District #1

Commissioner District #2

Commissioner District #3

Attest:
Nemaha County Clerk

Resolution 2024-27

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE

COUNTY OF NEMAHA, NEBRASKA

Whereas, a proposed Nemaha County Budget for the Fiscal Year July 1, 2024 to June 30, 2025, prepared by the Budget Making Authority, was transmitted to the Board of Commissioners of the County of Nemaha on the 28th day of August, 2024.

Now Therefore Be It Resolved by the Board of Commissioners of the County of Nemaha, 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 the County of Nemaha, Nebraska 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.

Adopted and passed this 25th day of September, 2024.

Board of Commissioners, County of Nemaha, Nebraska

Commissioner District #1

Commissioner District #2

Commissioner District #3

Attest:
Nemaha County Clerk

Resolution 2024-28

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE

COUNTY OF NEMAHA, NEBRASKA

Whereas, Nebraska Revised Statute 77-1632 and 77-1633 provide that the Governing of the County of Nemaha, Nebraska passes by majority vote a resolution setting the tax request; and

Whereas, the Board of Commissioners of the County of Nemaha, Nebraska held a Joint Public Hearing/Property Tax Request Act LB644 on September 23, 2024 at 6:30 p.m., Education Service Unit #4 Auburn NE to set the final tax rate for the Fiscal Year 2024-2025; and

Whereas, public notice of the Joint Public Hearing/Property Tax Request Act LB644 was published in the Nemaha County Herald on September 12, 2024, and September 19, 2024; and

Whereas, a Joint Public Hearing/Property Tax Request Act LB644 on September 23, 2024 at 6:30 p.m., Education Service Unit #4 Auburn NE. Present for the hearing were Commissioners Michael Hall, Bryan Mellage, Michael Weiss, and County Clerk Diane Johnson.

Now, Therefore, the Governing Body of Nemaha County resolves that:

1. The 2024-2025 property tax request be set at: General Fund $4,637,143.26

2. The total assessed value of property differs from last year's total assessed value by 11.29%.

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 0.277978 per $100 of assessed value.

4. Nemaha County proposes to adopt a property tax request that will cause its tax rate to be **0.300511** per $100.00 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Nemaha County will decrease last year's budget by 7.47%.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 5, 2024.

Motion by Mellage, Seconded by Hall to adopt Resolution 2024-28
Roll call: 3 Yes _____ No _____ Abstained _____ Absent
Resolution adopted, signed and billed as adopted.

Dated this 25th day of September, 2024.

Board of Commissioners of the County of Nemaha, State of Nebraska

Commissioner District #1

Commissioner District #2

Commissioner District #3

Attest:
Nemaha County Clerk

SEAL

September 25, 2024

County of Nemaha, Nebraska
BOARD OF COMMISSIONERS
Commissioner's Chambers
Nemaha County Courthouse, Suite 201
1824 N St Auburn NE

8:00 a.m. Call meeting to order by Chairman
Pledge of Allegiance
Open Meeting Laws
Approval of Agenda
Approval of meeting minutes – September 11, 2024
Approval of special meeting minutes – September 17, 2024
Action/Approval of claims

10:00 a.m. Open Public Discussion

10:15 a.m. Keith Marvin with Marvin Consulting - Planning Commission

Executive Session *
Discussion/Action – Business
1. Fuel Bids for October, 2024
2. Adopt Resolution #2024-26 Allowable increase of the base limitation of budget to 3.5%
3. Adopt Resolution #2024-27 Adopt the Budget Fiscal Year July 1, 2024 to June 30, 2025
4. Adopt Resolution #2024-28 setting Final Tax Request of 0.300511 per $100.00 of assessed value
5. Approve and sign the Amended & Restated Agreement for Region V Community Human Services Program –APACE
6. Approve and sign the Amended & Restated Agreement for Region V Community Human Services Program – Region 5 Systems
7. Approve amendment on Resolution #2024-24 removing the percentage for wages for clerical and assistant appraisers
8. Grant permission to Treasurer to issue County Tax Sale Certificates on delinquent taxes from tax year 2022
9. Strike personal property taxes from distress warrant for two or more years
10. Approve ROW application #2024-17 for Pinpoint Communications 737 Road to 733A Road, 627 Ave to 633 Ave

Discussion/Action - Unfinished Business
1. Nemaha County - Planning Commission – appoint members

Discussion/Action - Buildings/Grounds/Property
1. Accept the Proposal for Surveillance Camera for the Courthouse from Hamilton Telecommunications

Discussion/Action - Equipment/Office Equipment/Vehicles/Furniture
1. Approve replacing body and in-car cameras for Sheriff Department

Discussion/Action - Highway Superintendent
1. Project updates on C-64(208) Johnson North (Baltensperger)
2. Project updates on CBMP C-64(322) Longs Creek (Bohling)
3. CBMP project applications

County Officials Reports/Correspondence/Reminders
1. Memorandum from District Court and County Court Judges raising the rate on appointed attorney fees
2. Public Notice from GSS Inc on U.S. Cellular – construct 6 new communications facilities in Auburn, NE

Adjournment

County Board of Commissioners of the County of Nemaha, State of Nebraska met on Wednesday, September 25, 2024, Commissioner's Chambers, Nemaha County Courthouse, Auburn, NE for a regular scheduled meeting. Notice of meeting was published weekly in the Nemaha County Herald. The agenda for the meeting was kept continually current and available for public inspection at the office of the Nemaha County Clerk during normal business hours and also on the Nemaha County website. (www.nemahacounty.ne.gov). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Commissioners. The Board of Commissioners has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Weiss called the meeting to order at 8:00 a.m. with the Pledge of Allegiance. Present for the Meeting: Mike Hall, Commissioner District #1; Bryan Mellage, Commissioner District #2; Michael Weiss, Commissioner District #3; and County Clerk Diane Johnson. Chairman Weiss noted the Open Meeting Laws posted on the bulletin board located in the Commissioner's room.

Approval of Agenda – Motion by Hall, seconded by Mellage to approve the agenda as presented. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

Approval of Minutes – Motion by Mellage, seconded by Hall to approve the September 11, 2024 minutes as presented with no corrections. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Motion by Mellage, seconded by Hall to approve the September 17, 2024 Special Meeting minutes as presented with no corrections. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

10:00 a.m. Open Public Discussion

10:15 a.m. Keith Marvin with Marvin Consulting - Planning Commission

12:00 p.m. Sine Die for lunch break, reconvened at 1:00 p.m.

Executive Session *

Discussion/Action – Business

1. Fuel Bids for October, 2024. The following fuel bid for October, 2024 was received: Sapp Brothers #2 Clear Diesel $2.799, Regular with ethanol $2.619. Motion by Hall, seconded by Mellage to accept the fuel bid for October, 2024 from Sapp Brothers #2 Clear Diesel $2.799, Regular with ethanol $2.619. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

2. Adopt Resolution #2024-26 Allowable increase of the base limitation of budget to 3.5% - Motion by Mellage, seconded by Hall to adopt Resolution #2024-26 which allows increase of the base limitation of the 2024-2025 budget to 3.5%. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

3. Adopt Resolution #2024-27 Adopt the Budget Fiscal Year July 1, 2024 to June 30, 2025 – Motion by Hall, seconded by Mellage to adopt Resolution #2024-27 which Adopts the Budget for the Fiscal Year July 1, 2024 to June 30, 2025. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

4. Adopt Resolution #2024-28 setting Final Tax Request of 0.300511 per $100.00 of assessed value – Motion by Mellage, seconded by Hall to adopt Resolution #2024-28 setting Final Tax Request of 0.300511 per $100.00 of assessed value. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

5. Approve and sign the Amended & Restated Agreement for Region V Community Human Services Program known as APACE – Motion by Hall, seconded by Mellage to approve and sign the Amended & Restated Agreement for the formation of the Region V Community Human Services Program and APACE. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

6. Approve and sign the Amended & Restated Agreement for Region V Community Human Services Program known as Region 5 Systems – Motion by Mellage, seconded by Hall to approve and sign the Amended & Restated Agreement for the formation of the Region V Community Human Services Program and Region 5 Systems. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

7. Approve amendment on Resolution #2024-24 removing the percentage for wages for clerical and assistant appraisers. Motion by Mellage, seconded by Hall to approve the amendment and adopt Resolution #2024-24 with removal of the percentage for wages for the clerical and assistant appraisers. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

8. Grant permission to Treasurer to issue County Tax Sale Certificates on delinquent taxes from tax year 2022 – Motion by Hall, seconded by Weiss to grant permission to the County Treasurer to issue County Tax Sale Certificates on all parcels listed. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

9. Strike personal property taxes from distress warrant for two or more years – Motion by Hall, seconded by Mellage to approve striking the unpaid tax on Distress Warrant of Christopher Davison ID 640219854, unpaid tax $318.64 for 2021 Personal Property. Roll call vote: Hall, aye; Mellage, aye; Weiss, aye.

10. Approve ROW application #2024-17 for Pinpoint Communications 737 Road to 733A Road, 627 Ave to 633 Ave – tabled to the October 9th meeting.

Discussion/Action - Unfinished Business

1. Nemaha County - Planning Commission – appoint members – Motion by Mellage, seconded by Hall to appoint the following 5 individuals to the Nemaha County Planning Commission: Darren Oestmann, Jelayne Clark, Eli Davidson, Debora Heidzig, and Kimberly Tanner. Roll call vote: Mellage, aye; Weis, aye; Hall, aye.

Discussion/Action - Buildings/Grounds/Property

1. Accept the Proposal for Surveillance Camera for the Courthouse from Hamilton Telecommunications – tabled until the October 9th meeting.

Discussion/Action - Equipment/Office Equipment/Vehicles/Furniture

1. Approve replacing body and in-car cameras for Sheriff Department – Motion by Mellage, seconded Hall to approve replacing the body and in-car cameras for the Sheriff Department. Roll call vote: Weiss, aye; Hall, aye; Mellage, aye.

Discussion/Action - Highway Superintendent

1. Project updates on C-64(208) Johnson North (Baltensperger)
2. Project updates on CBMP C-64(322) Longs Creek (Bohling)
3. CBMP project applications

County Officials Reports/Correspondence/Reminders

1. Memorandum from District Court and County Court Judges raising the rate on appointed attorney fees
2. Public Notice from GSS Inc on U.S. Cellular – construct 6 new communications facilities in Auburn, Nemaha County

The following claims were approved for payment by the Board of Commissioners and authorized the County Clerk for payment:

	General			General	
24001292	Hall, Michael	1,044.71	24001329	Alexander, Arica L.	2,813.64
24001293	Mellage, Bryan W.	1,044.71	24001330	Anderson, Libbey	2,137.33
24001294	Weiss, Michael J.	1,194.71	24001331	Erickson, Tara	2,922.25
24001295	Johnson, Diane L.	2,365.38	24001332	Fischer, Suki K.	2,645.14
24001296	Tanner, Crystal R.	2,274.81	24001333	Weiss, Melissa S.	1,690.40
24001297	Zimmerman, Mary	2,011.20	24001334	Adams, Sidney M.	706.80
24001298	Gerdes, Jana J.	2,365.38	24001335	Anderson, Sheri L.	2,550.95
24001299	Nichols, Jennifer L.	2,247.20	24001336	Herling, Travis M.	439.92
24001300	Silvey, Christine M.	2,011.20	24001337	Marburger, Shana M.	2,422.25
24001301	Lempka, Mallory A.	2,365.38	24001338	Reynolds, Jackie L.	1,772.35
24001302	Lempka, Tricia	2,040.00	24001339	Sachs, Tracy R.	2,807.60
24001303	Mayer, Ashley M.	2,188.00	24001340	Critser, Jennifer Renee	2,595.60
24001304	Rowell, Jeffrey R.	454.00	24001341	Rowell, Jeffrey R.	1,988.30
24001305	DeFreece, Cynthia	309.29	24001342	Mace, Eugene M.	460.23
24001306	Hector, Amy J.	2,365.38	24001343	Reed, James P.	973.68
24001307	Mellage, Mary	2,274.80	24001344	Hahn, Jill	1,855.13
24001308	Wilken, Nicole C.	2,346.40	24001345	Volker, Linda K.	375.88
24001309	Davidson, Sheena	134.15	24001346	Johnson, Diane L.	1,000.00
24001310	Metschke, Martin A.	567.98		Road	
24001311	Beasterfield, Beverly A.	1,653.60	24001347	Bohling, Gailen D.	72.00
24001312	Blundell, Kelsey R.	2,500.00	24001348	Bohling, Joshua M.	2,128.00
24001313	Boden, Nathan J.	4,605.60	24001349	Byfield, Jullian	2,108.00
24001314	Brown, Brent B.	2,563.20	24001350	Core, Richard D.	2,088.00
24001315	Closner, Jacob S.	1,116.25	24001351	Daugherty, Allan D.	2,232.80
24001316	Davidson, Eli W.	2,531.20	24001352	Dunekacke, Matthew R.	2,108.00
24001317	Erickson, Christopher M.	1,478.50	24001353	Gottula, Joel L.	2,128.00
24001318	Johnson, Danny D.	2,870.80	24001354	Holthus, James E.	2,482.80
24001319	Kadavy, Matthew T.	2,776.40	24001355	Knippelmeyer, Jason W.	2,238.00
24001320	Lottman, Brent E.	3,343.85	24001356	Lickteig, Scott A.	2,482.80
24001321	Moyer, Casey J.	2,807.60	24001357	Simon, Randall R.	2,108.00
24001322	Neeman, Jonathan R.	2,720.80	24001358	Wamsley, Donald L.	2,292.80
24001323	Rash, Zachary R.	916.67	24001359	Schlange, Kevin G.	1,029.24
24001324	Silvey, Harold Jr	2,594.40			
24001325	Stonebarger, Clinton	2,631.20			
24001326	Ligouri, Angelo	3,153.85			
24001327	Ritchie, Morgan T.	2,207.69			
24001328	Volker, Linda K.	1,478.85			

	General	
24090600	AFLAC	3,598.98
24090601	American Tower	1,102.34
24090602	APACE	126.00
24090603	Bennett's Fire Protection	216.50
24090604	BC/BS	34,680.99
24090605	Capital Business	126.34
24090606	Comstock Plumbing	198.60
24090607	Culligan	106.00
24090608	DAS	198.50
24090609	DAS	658.62
24090610	Douglas Co Sheriff	25.60
24090611	Ackerman, Samuel	25.00

24090612	Billings, Melody	25.00
24090613	Broady, Bruce	25.00
24090614	Fankhauser, Nelsen, Werts, Merwin	2,280.00
24090615	First Concord	706.16
24090616	First Concord	203.00
24090617	Five Nines	12.72
24090618	FTC	25.00
24090619	Gerdes, Jana	94.21
24090620	Gilbert Services	970.58
24090621	Great West Life	50.00
24090622	Halbert, Dunn & Burns	1,552.50
24090623	Hometown Leasing	712.44
24090624	Kerr, Yolanda	100.00
24090625	Legalshield	43.90
24090626	Lempka, Mallory	88.17
24090627	Liberty National	374.00
24090628	Ligouri, Nixon	155.00
24090629	Longs Creek	2,285.00
24090630	Lottman, Brent	50.00
24090631	Madison National Life	368.52
24090632	Morrissey, Morrissey, Dalluge	6,365.00
24090633	NACO	1,899.21
24090634	NE Public Health Environmental Lab	105.00
24090635	Nem Co Sheriff	18.45
24090636	Nem Co Tax Acct. Ret.	13,259.81
24090637	Nem Co Tax Acct. SS/Fwh	24,567.84
24090638	Nem Co Tax Acct. Nationwide	75.00
24090639	Nem Co Tax Acct. NWH	8,052.01
24090640	Nem Co Treasurer	30.00
24090641	Nestor & Mercure	1,254.00
24090642	New York Life	117.00
24090643	Nichols, Jennifer	48.24
24090644	Petersen Reporting	822.90
24090645	Precision Reporting	445.35
24090646	Quill	1,389.18
24090647	Samuelson Law	1,795.50
24090648	Schendel Pest Control	210.00
24090649	Shell Wex Bank	61.94
24090650	Sirchie	32.45
24090651	Tanner, Crystal	93.53
24090652	Thomson Reuters West	426.74
24090653	Tyler Technologies	898.00
24090654	UNL Extension	13.40
24090655	US Bank	4,143.94
24090656	Verizon	1,006.53
24090657	VSP	277.87
24090658	Washington National	130.80
24090659	Weiss, Michael	387.93
24090660	Windstream	98.78
24090661	Winternheimer, Kaila	72.00
24090662	Woltemath, Becky	221.58
	Road	
24090663	AFLAC	212.32
24090664	Aub Auto	581.00
24090665	Bennett's Fire Protection	372.75
24090666	BC/BS	15,388.10
24090667	Commercial Industrial Supply	532.81

24090668	First Concord	150.00
24090669	Graham Tire	795.64
24090670	Johnson Quik Stop	323.00
24090671	Koch's Auto	1,005.71
24090672	Legalshield	36.90
24090673	Madison National Life	9.45
24090674	Martin Marietta	25,948.78
24090675	NE Child Support	229.50
24090676	NE Public Employees Local 251	330.00
24090677	NE/IA Industrial Fasteners	414.88
24090678	Nem Tax Acct. Ret.	2,809.85
24090679	Nem Tax Acct. SS/Fwh	5,392.00
24090680	Nem Tax Acct. NWH	1,790.97
24090681	New York Life	88.00
24090682	Pfeiffer Welding	1,362.54
24090683	Schlange, Kevin	456.27
24090684	Sioux City Truck Sales	385.72
24090685	VSP	102.23
	Highway Bridge Buyback Program Fund	
24090686	Concrete Industries	14,751.45
24090687	Micheels Construction	20,232.00
	Visitors Promotion Fund	
24090688	Johnson Chamber of Commerce	350.00
24090689	Village of Julian	400.00
	911 Emergency Management Fund	
24090690	Verizon	25.83
	911 Wireless Service Holding Fund	
24090691	CenturyLink	2,812.40
	Jail Commissary Fund	
24090692	Nem Co Sheriff	73.00
24090693	US Bank	41.00

With no further business to come before the Board of Commissioners, motion by Mellage, seconded by Hall to adjourn at 1:30 p.m. Roll call vote: Mellage, aye; Weiss, aye; Hall, aye.

Chairman, Board of Commissioners

In Witness Whereof, I have hereunto set my hand and official seal this 9th day of October, 2024.

Attest: Nemaha County Clerk

SEAL

PROOF OF PUBLICATION

The State of Nebraska, }
County of Nemaha } §§

Kendall Neiman being first duly sworn, says that he is Publisher of The Nemaha County Herald, a legal newspaper which is published and is in general circulation in Nemaha County, Nebraska, and is printed weekly at its office in Auburn, Nebraska that said newspaper has been so published in said county for more than fifty-two consecutive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue, and is printed in the English language.

That to affiant's personal knowledge, the annexed notice was published in said newspaper on

09/19/2024

Publisher's fee at legal rate is $ 224.00

Subscribed and sworn to before me this 8 day of 9/24

Erin Howard Notary Public

General Notary - State of Nebraska
ERIN HOWARD
My Comm. Exp. May 14, 2028

NO. A_____

County Court of
Nemaha County, Nebraska

PROOF OF PUBLICATION

Recorded
Probated Record_____ Page_____

NEMAHA COUNTY

OF BUDGET HEARING AND BUDGET SUMMARY

ce with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing body will meet on the 11th day of September, louse, 1824 N. St, Auburn, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

	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)
	5,883,969.98	6,225,288.23	6,688,786.73	450,000.00	2,499,445.55	4,639,341.18
	2611,663.44	2,679,283.86	3,116,312.72	0.00	3,116,312.72	0.00
	138,767.81	431,099.25	412,699.39	0.00	412,699.39	0.00
ID	905,331.18	433,276.26	1,151,901.21	0.00	1,151,901.21	0.00
	03,829.88	557,592.28	0.00	0.00	0.00	0.00
	7,303.19	7,229.66	31,425.30	0.00	31,425.30	0.00
	10,500.00	27,264.12	16,252.64	0.00	16,252.64	0.00
	5,093.70	4,786.92	7,848.51	0.00	7,848.51	0.00
	4,850.61	0.00	17,500.00	0.00	17,500.00	0.00
	554.92	1,733.64	34,613.11	0.00	34,613.11	0.00
	2,046.00	0.00	2,749.65	0.00	2,749.65	0.00
E	0.00	0.00	25,500.00	0.00	25,500.00	0.00
	105.98	0.00	7,547.23	0.00	7,547.23	0.00
	1,159.75	1,500.00	2,501.31	0.00	2,501.31	0.00
	165,772.80	0.00	415,793.23	0.00	415,793.23	0.00
	685,505.09	422,603.47	149,655.44	0.00	149,655.44	0.00
	200,289.84	543,109.14	1,324,074.23	0.00	1,324,074.23	0.00
	26,473.52	24,954.69	313,626.47	0.00	313,626.47	0.00
	48,487.56	29,542.18	59,710.68	0.00	59,710.68	0.00
	0.00	24,657.98	145,513.30	0.00	145,513.30	0.00
	0.00	0.00	250,000.00	0.00	250,000.00	0.00
	0.00	0.00	71.00	0.00	71.00	0.00
	3,920.66	3,527.34	25,248.44	0.00	25,248.44	0.00
	4,700.79	597.92	72,473.53	0.00	72,473.53	0.00
IT	18,750.30	32,995.48	2,800.00	0.00	2,800.00	0.00
	153,479.72	65,012.23	222,943.37	0.00	222,943.37	0.00
	10,983,550.72	11,515,994.05	14,497,547.49	450,000.00	10,308,286.31	4,639,341.18
	Unused Budget Authority ereased for next year					15,958.06

NEMAHA COUNTY

OF SPECIAL HEARING TO SET FINAL TAX REQUEST

e with the provisions of State Statute 77-1632, that the governing body will meet on the 25th day of September 2024 at 10:00 AM at burn, 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.

	2025	2024	Change
	15,585,934.58	14,497,547.49	-6.98%
			8.16%

PROOF OF PUBLICATION

The State of Nebraska,

County of Nemaha } §§

Kendall Neiman being first duly sworn, says that he is Publisher of The Nemaha County Herald, a legal newspaper which is published and is in general circulation in Nemaha County, Nebraska, and is printed weekly at its office in Auburn, Nebraska that said newspaper has been so published in said county for more than fifty-two consecutive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue, and is printed in the English language.

That to affiant's personal knowledge, the annexed notice was published in said newspaper on

09-12-2024.

Publisher's fee at legal rate is $224.00

Subscribed and sworn to before me this 13 day of 9/24

Erin Howard Notary Public

General Notary - State of Nebraska
ERIN HOWARD
My Comm. Exp. May 14, 2028.

NO. A_____

County Court of
Nemaha County, Nebraska

PROOF OF PUBLICATION

Recorded
Probated Record_____ Page_____

Arts--Photography Unit II--Abstract Photography Display or Print, Creative Techniques and Lighting Display or Print and Level 2 Portfolio.

Emily Bohling

Purple: Static--Consumer and Family Science--Design Decision--Accessory--Original Made from Wood.

Blue: Static--Plants--Horticulture--Other Potatoes.

Red: Static--Consumer and Family Science--Design Decision--Accessory--Recycled/Upcycled Item for the Home.

Johnathan Bohling

Special: Static--Science and Technology--Electricity--Electronic Project.

Blue: Static--Plants--Horticulture--Other Potatoes.

Kendall Bohling

Purple: Static--Healthy Lifestyle Education--Cooking 301--Specialty Bread and Visual Arts--Visual Arts Mediums--Original Acrylic Painting.

Kale Davidson

Blue: Static--Environmental and Earth Sciences--Conservation and Wildlife--Wildlife Tracks.

Oliver Davidson

Red: Static--Plants--Floriculture--Zinnia.

Logan DeBuhr

Blue: Static--Consumer and Family Science--STEAM Clothing--Beyond The Needle--Fashion Accessory.

Daniel Epler

Red: Static--Science and Technology--Rockets--Any skill with wooden fins, painted

PROOF OF PU CATION

The State of Nebraska,

County of Johnson } §§

NOTICE OF JOINT PUBLIC HEARING ON PROPOSED PROPERTY TAX INCREASES

Public notice is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 77-1633, that a representative of the following political subdivisions will meet on Monday, 23rd day of September, 2024 at 6:30 p.m., at the Education Service Unit #4 Building, 905 Alden Dr, Auburn, NE 68305, for the purpose of conducting a joint public hearing to obtain public input on property tax increases proposed by the subdivision:

Nemaha County 402-274-4213 Property Tax Requested: $4,639,341.18

Auburn Public Schools 402-274-4830 Property Tax Requested: $8,886,186.47

Johnson-Brock School 402-868-5235 Property Tax Requested: $3,037,223.00

Said meeting is open to the public. Accommodations for the disabled are available upon request. Please contact the Nemaha County Clerk, 402-274-4213, at least 48 hours prior to the meeting if accommodations are required.

There is no item on the agenda for this joint public meeting other than discussion of each political subdivision's intent to increase its property tax request by a percentage greater than the "allowable growth percentage" defined in § 77-1633. The political subdivisions shall make their presentations in the order listed above. Protest period has ended, so property valuations will not be discussed.

Diane Johnson
Nemaha County Clerk

Chieftain - Sep 19 ZNEZ

Kendall Neiman being first duly sworn, says that he is Publisher of The Tecumseh Chieftain, a legal newspaper which is published and is in general circulation in Johnson County, Nebraska, and is printed weekly at its office in Tecumseh, Nebraska that said newspaper has been so published in said county for more than fifty-two consecutive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue, and is printed in the English language.

That to affiant's personal knowledge, the annexed notice was published in said newspaper on

09/19/2024.

Publisher's fee at legal rate is $23.00

Subscribed and sworn to before me this 8 day of 9/24

Erin Howard Notary Public

General Notary - State of Nebraska
ERIN HOWARD
My Comm. Exp. May 14, 2028.

NO. A_____

County Court of
Johnson County, Nebraska

PROOF OF PUBLICATION

Recorded
Probated Record_____ Page_____

PROOF OF PUBLICATION

The State of Nebraska, }
County of Nemaha } §§

Kendall Neiman being first duly sworn, says that he is Publisher of The Nemaha County Herald, a legal newspaper which is published and is in general circulation in Nemaha County, Nebraska, and is printed weekly at its office in Auburn, Nebraska that said newspaper has been so published in said county for more than fifty-two consecutive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue, and is printed in the English language.

That to affiant's personal knowledge, the annexed notice was published in said newspaper on

9.12.2024.

Publisher's fee at legal rate is $96.00

Subscribed and sworn to before me this 13 day of 9/24

Notary Public

General Notary - State of Nebraska
ERIN HOWARD
My Comm. Exp. May 14, 2028

NO. A_____

County Court of
Nemaha County, Nebraska

PROOF OF PUBLICATION

Recorded
Probated Record_____ Page_____

NOTICE OF JOINT PUBLIC HEARING ON PROPOSED PROPERTY TAX INCREASES

Public notice is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 77-1633, that a representative of the following political subdivisions will meet on Monday, 23rd day of September, 2024 at 6:30 p.m. at the Education Service Unit #4 Building, 605 Alden Dr, Auburn, NE 68305, for the purpose of conducting a joint public hearing to obtain public input on property tax increases proposed by the subdivision.

Nemaha County	**402-274-4213**	**Property Tax Requested: $4,639,341.18**
Auburn Public Schools	**402-274-4830**	**Property Tax Requested: $8,886,186.47**
Johnson-Brock School	**402-868-5235**	**Property Tax Requested: $3,037,223.00**

Said meeting is open to the public. Accommodations for the disabled are available upon request. Please contact the Nemaha County Clerk, 402-274-4213, at least 48 hours prior to the meeting if accommodations are required.

There is no item on the agenda for this joint public meeting other than discussion of each political subdivision's intent to increase its property tax request by a percentage greater than the "allowable growth percentage" defined in § 77-1633. The political subdivisions shall make their presentations in the order listed above. Protest period has ended, so property valuations will not be discussed.

Diane Johnson
Nemaha County Clerk

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 NEMAHA 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	$14,669,078	$1,543,085,132	$3,806,417	$1,319,069,902	0.28857%

* 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 Mallory Lempka, Nemaha 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.

Mallory Lempka

(signature of county assessor)

COUNTY ASSESSOR OF NEMAHA CO. NE OFFICIAL SEAL

08/12/2024

(date)

CC: County Clerk, Nemaha County, NE County

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

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

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

RESOLUTION 2024-20

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE

COUNTY OF NEMAHA, NEBRASKA

WHEREAS, all political subdivisions subject to municipal levy authority shall submit a preliminary request for levy allocation to the Board of Commissioners of County of Nemaha, Nebraska; and

WHEREAS, the Board of Commissioners of County of Nemaha, Nebraska shall adopt a resolution which determines a final allocation of levy authority; and

WHEREAS, the Board of Commissioners of County of Nemaha, Nebraska have reviewed the requests; and

WHEREAS, the Board of Commissioners of County of Nemaha, Nebraska shall set and determine a final allocation of levy authority to its political subdivisions in accordance to Neb State Statute §77-3443 by September 1, 2024.

NOW THEREFORE BE IT RESOLVED that the final allocation of levy authority be established for the following political subdivisions:

	Per $100 Valuation
Nemaha County Agriculture Society	.004723
Johnson Rural Fire District No. 1	.033608
Peru Rural Fire District No. 3	.034528
Nemaha Rural Fire District No. 4	.027222
Brock-Julian Rural Fire District No. 7	.028537
Auburn Rural Fire District No. 8	.026971

BE IT FURTHER RESOLVED that a copy of this resolution shall be forwarded to the chairperson of the governing body of said political subdivision.

Dated this 28th day of August, 2024

Board of Commissioners, County of Nemaha, State of Nebraska

Commissioner District #1

Commissioner District #2

Commissioner District #3

Attest: _____
Nemaha County Clerk

SEAL