2024-2025
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF

WHEELER COUNTY

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

Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509
Telephone: (402) 471-2111 **FAX:** (402) 471-3301
Website: 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
auditors.nebraska.gov

2. County Board (SEC. 13-508), C/O County Clerk

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund		1,965,261.00	1,965,261.00
Courthouse Fund		10,000.00	10,000.00
			-
			-
			-
			-
			-
			-
			-
Total All Funds	-	1,975,261.00	1,975,261.00

AUDITOR OF PUBLIC ACCOUNTS RECEIVED SEP 30 2024 STATE OF NEBRASKA

Report of Joint Public Agency & Interlocal Agreements

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*

Total Certified Valuation $ 742,180,391

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

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*

SEE ACCOUNTANTS' COMPILATION REPORT

Outstanding Bonded Indebtedness as of July 1, 2024

Principal	500,000.00
Interest	7,000.00
Total Bonded Indebtedness	507,000.00

WHEELER COUNTY

BUDGET MESSAGE

Pursuant to the Uniform Budget Act and all Legislative bills affecting County budgets, the amounts in this budget for each office, department, acitivity or expending agency for fiscal year 2024-25 were carefully reviewed and checked by the County Board of Commissioners of Wheeler County, Nebraska. Careful consideration was given to the needs of expending agencies and any adjustments made were necessary for any purpose for which provision was made in the budget. The budget as adopted by the Board of Commissioners appropriates the amounts in the budget for several departments, office activities and funds of the County as contemplated and set forth in the budget. Only one County office maintains a petty cash fund. The County Court has a petty cash account which maintains a $50 balance.

Travis Heeg

Chairperson of County Board

SEE ACCOUNTANTS'
COMPILATION REPORT

WHEELER COUNTY

RESOLUTION OF ADOPTION AND APPROPRIATIONS

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

NOW, THEREFORE, BE IT RESOLVED, by the Board of (COMMISSIONERS or SUPERVISORS) of WHEELER County, Nebraska as follows:

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

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

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

DATED AND PASSED THIS 28TH DAY OF SEPTEMBER, 2024.

COUNTY BOARD	
Travis Hey	
Roy Klingel	
Dale Kirby	

SEE ACCOUNTANTS' COMPILATION REPORT

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Wheeler County**
ADDRESS	**PO Box 127**
CITY & ZIP CODE	**Bartlett, NE 68622**
TELEPHONE	**308-654-3235**
WEBSITE	

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Travis Heinz	Cara Snider	Charles L Abel, CPA
TITLE /FIRM NAME	Chairperson	County Clerk	Lammers, Abel & Kaps, CPA's, PC
TELEPHONE	308-750-6316	308-654-3235	308-728-3015
EMAIL ADDRESS		clerk@wheelercountyne.gov	slachuck@frontiernet.net

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

[ ] Board Chairperson

[ ] Clerk / Treasurer / Superintendent / Other

[X] Preparer

SEE ACCOUNTANTS' COMPILATION REPORT

WHEELER COUNTY

SUMMARY OF ALL FUNDS

	Actual 2022-2023 (Column 1)	Actual 2023-2024 (Column 2)	**Proposed** 2024-2025 (Column 3)	**Adopted** 2024-2025 (Column 4)
Disbursements and Transfers:				
Operating	2,313,479.00	2,730,348.00	3,389,993.00	3,389,993.00
Capital Outlay	397,215.00	177,096.00	1,652,419.00	1,652,419.00
Debt Service	5,212.00	3,500.00	5,500.00	5,500.00
Transfers Out *(Must agree to Transfers In Below)*	551,833.00	1,078,977.00	2,107,339.00	2,107,339.00
Total Disbursements and Transfers	3,267,739.00	3,989,921.00	7,155,251.00	7,155,251.00
Balance, Receipts and Transfers:				
Net Fund Balance **(Note 1)**	2,161,869.00	3,083,979.00	3,268,741.00	3,268,741.00
Intergovernmental Federal	125,911.00	47,100.00	47,100.00	47,100.00
Intergovernmental State	846,479.00	961,789.00	706,039.00	706,039.00
Intergovernmental Local	1,099,927.00	442,261.00	185,959.00	185,959.00
Personal and Real Property Taxes	1,565,699.00	1,644,556.00	1,975,261.00	1,975,261.00
Transfers In *(Must agree to Transfers Out Above)*	551,833.00	1,078,977.00	2,107,339.00	2,107,339.00
Total Resources Available	6,351,718.00	7,258,662.00	8,290,439.00	8,290,439.00
Balance Forward/Cash Reserve	3,083,979.00	3,268,741.00	1,135,188.00	1,135,188.00
Cash Reserve Percentage				33%

Note - Operating Disbursements include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rentals.

The data shown on this page must be the total of ALL funds shown in the budget document.

Note 1: Must agree to previous column Balance Forward/Cash Reserve Amount.

SEE ACCOUNTANTS' COMPILATION REPORT

WHEELER 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	1,099,237.00	940,645.00		2,107,339.00	4,147,221.00
Public Safety - Law Enforcement	344,131.00	26,500.00			370,631.00
Public Safety - Other					-
Public Works - Highways & Roads	1,917,225.00	684,774.00	5,500.00		2,607,499.00
Public Works - Other					-
Public Health & Social Services	29,400.00	500.00			29,900.00
Culture and Recreation					-
Community Development					-
Miscellaneous					-
Business-type Activities:					
Airport					-
Nursing Home					-
Hospital					-
Historical Society					-
Solid Waste					-
Museum					-
Other					-
Total Disbursements & Transfers	3,389,993.00	1,652,419.00	5,500.00	2,107,339.00	**7,155,251.00**

NOTE: Total Disbursements must agree to Fund Summary Page

* **Operating** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

** **Other** should include Judgments, Transfers, and Transfers of Surplus Fees.

SEE ACCOUNTANTS' COMPILATION REPORT

CORRECTED

WHEELER COUNTY

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$	1,975,261.00
Motor Vehicle Pro-Rate		(2)	$	2,215.00
In-Lieu of Tax Payments		(3)	$	4,707.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.				
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (18))	$ 404,200.00	(4)		
LESS: Amount Spent During 2023-2024	$ 404,200.00	(5)		
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(6)		
Amount to be included as Restricted Funds ***(Cannot Be A Negative Number)***		(7)	$	-
Motor Vehicle Tax		(8)	$	59,000.00
Local Option Sales Tax		(9)	$	-
Transfers of Surplus Fees		(10)	$	-
Excess Tax Collections Returned to County (Statute 77-1776)		(11)	$	-
Insurance Premium Tax		(12)	$	2,700.00
Nameplate Capacity Tax		(13)	$	20,000.00
Motor Vehicle Fee		(14)	$	44,483.00
Reimbursement of Indigent Defense Services		(15)	$	-
License or Occupation Tax (Statute 77-27,223)		(16)	$	-
TOTAL RESTRICTED FUNDS (A)		(17)	**$**	**2,108,366.00**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 416,503.00	(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)	$	416,503.00
Bonded Indebtedness		(21)		
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)		(22)		
Interlocal Agreements/Joint Public Agency Agreements		(23)	$	89,311.00
Public Safety Communication Project (Statute 86-416)		(24)		
Judgments		(25)		
Refund of Property Taxes to Taxpayers		(26)		
Repairs to Infrastructure Damaged by a Natural Disaster		(27)		
		(28)		
TOTAL LID EXCEPTIONS (B)		(29)	**$**	**505,814.00**

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 11 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 17 MINUS Total Lid Exceptions (B)-Line 29*	(30)	**$**	**1,602,552.00**

SEE ACCOUNTANTS' COMPILATION REPORT

WHEELER COUNTY

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$	1,975,261.00
Motor Vehicle Pro-Rate		(2)	$	2,215.00
In-Lieu of Tax Payments		(3)	$	4,687.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.				
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (18))	$ 404,200.00	(4)		
LESS: Amount Spent During 2023-2024	$ 404,200.00	(5)		
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(6)		
Amount to be included as Restricted Funds ***(Cannot Be A Negative Number)***		(7)	$	-
Motor Vehicle Tax		(8)	$	59,000.00
Local Option Sales Tax		(9)	$	-
Transfers of Surplus Fees		(10)	$	-
Excess Tax Collections Returned to County (Statute 77-1776)		(11)	$	-
Insurance Premium Tax		(12)	$	2,700.00
Nameplate Capacity Tax		(13)	$	20,000.00
Motor Vehicle Fee		(14)	$	-
Reimbursement of Indigent Defense Services		(15)	$	-
License or Occupation Tax (Statute 77-27,223)		(16)	$	-
TOTAL RESTRICTED FUNDS (A)		(17)	$	**2,063,863.00**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 372,000.00	(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)	$	372,000.00
Bonded Indebtedness		(21)		
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)		(22)		
Interlocal Agreements/Joint Public Agency Agreements		(23)	$	89,311.00
Public Safety Communication Project (Statute 86-416)		(24)		
Judgments		(25)		
Refund of Property Taxes to Taxpayers		(26)		
Repairs to Infrastructure Damaged by a Natural Disaster		(27)		
		(28)		
TOTAL LID EXCEPTIONS (B)		(29)	$	**461,311.00**

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 11 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 17 MINUS Total Lid Exceptions (B)-Line 29*		(30)	$	**1,602,552.00**

SEE ACCOUNTANTS'
COMPILATION REPORT

WHEELER COUNTY

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

PRIOR YEAR RESTRICTED FUNDS AUTHORITY

Total Restricted Funds from Line (10) of last year's Lid Computation Form — $ 1,549,156.46 (1)

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)

Adjusted Prior Year Restricted Funds Authority (Base Amount) = Line (1) **Plus** Line (2) **Plus** Line (2.1) — $ 1,549,156.46 (3)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — 2.50 % (4)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — - % (5)

2024 Value Attributable to Growth per Assessor	/	2023 Valuation	=	- % Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — 1.00 % (6)

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION - VOTER APPROVED % INCREASE** — % (7)
Please Attach Ballot Sample and Election Results

TOTAL ALLOWABLE PERCENT INCREASE = Line (4) + Line (5) + Line (6) + Line (7) — 3.50 % (8)

Allowable Dollar Amount of Increase to Restricted Funds = Line (3) x Line (8) — $ 54,220.48 (9)

Total Restricted Funds Authority = Line (3) + Line (9) — $ 1,603,376.94 (10)

Less: Restricted Funds from Lid Supporting Schedule — $ 1,602,552.00 (11)

Total Unused Restricted Funds Authority = Line (10) - Line (11) — $ 824.94 (12)

LINE (12) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

SEE ACCOUNTANTS' COMPILATION REPORT

CORRECTED

WHEELER COUNTY

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Road Improvemenrts	$	416,503.00

Total - Must agree to Line 18 on Lid Support Form	$	416,503.00

SEE ACCOUNTANTS'
COMPILATION REPORT

WHEELER COUNTY

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Road Improvemenrts	$	372,000.00

Total - Must agree to Line 18 on Lid Support Form	$	372,000.00

SEE ACCOUNTANTS'
COMPILATION REPORT

WHEELER COUNTY

COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES

Tax Year	Amount
2023	$ 2,109,056.41
2022	$ -
2021	$ -

SEE ACCOUNTANTS'
COMPILATION REPORT

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024
WHEELER COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Mid-Nebraska Individual Services	7/1/24 to 6/30/25	Services for Disabled Individuals	$ 774.00
G-L-W Ag Extension	7/1/24 to 6/30/25	Agricultural Education	$ 25,073.00
Region III Mental Health	7/1/24 to 6/30/25	Mental Health Services	$ 3,000.00
Central Nebraska Economic Development	7/1/24 to 6/30/25	Economic Development	$ 2,000.00
Region 26	7/1/24 to 6/30/25	Communications	$ 58,464.00

Total Amount used as Lid Exemption $ 89,311.00

SEE ACCOUNTANTS' COMPILATION REPORT

WHEELER COUNTY

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) $ 1,936,538.00
*(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*

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

Real Growth Percentage Increase

1,868,840	/	699,422,896	=	0.27 % (3)
2024 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

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

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.27 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 43,959.41

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) **$ 1,980,497.41**

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) $ 1,975,261.00
(Total Personal and Real Property Tax Required from Cover Page)

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

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

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

WHEELER COUNTY

	Code	Description
Fund	0100	GENERAL
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Receipts Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	654,162.00	1,194,493.00	1,198,908.00	1,198,908.00	1,198,908.00
		TAXES					
	304 00	Motor Vehicle Taxes	61,897.00	59,775.00	59,000.00	59,000.00	59,000.00
	305 00	Personal and Real Property Taxes	1,557,285.00	1,636,331.00	1,965,261.00	1,965,261.00	1,965,261.00
	311 00	Local Option Sales Tax					
	318 01	License or Occupation Tax					
		Total Taxes	1,619,182.00	1,696,106.00	2,024,261.00	2,024,261.00	2,024,261.00
		LICENSES AND PERMITS					
	325 01	Building Permits					
	325 05	Zoning Permits					
		Total Licenses and Permits	-	-	-	-	-
		INTERGOVERNMENTAL FEDERAL					
	330 20	Highway Safety					
	330 30	Crime Commission					
	330 80	Park and Recreation					
	331 01	Title IV-D Child Support Enforcement (Dist. Court)					
	331 02	Title IV-D Child Support Enforcement (Attorney)					
	334 02	Natural Disaster -					
	336 01	U.S. Fish & Wildlife					
	337 01	Public Grazing Land					
	338 01	U.S. Ent. Lands - Sec. 1					
	338 02	U.S. Ent. Lands - Sec. 3					
	339 01	Federal Grants - Other					
	339 04	Community Block Grant					
		American Rescue Plan	25,125.00	-	-	-	-
			SEE ACCOUNTANTS'				
			COMPILATION REPORT				

WHEELER COUNTY

Fund	Code	Description
	0100	GENERAL
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Receipts Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
		Total Federal Receipts	25,125.00	-	-	-	-
		INTERGOVERNMENTAL STATE					
	340 01	State Grants					
	341 30	State Prisoner Reimbursements					
	341 70	Reimb. of Indigent Defense Services					
	344 01	Homestead Exemption	3,772.00	4,597.00			
	344 05	Property Tax Credit	203,826.00	243,039.00			
	345 01	Government Subdivision Aid					
	345 02	Insurance Tax Allocation	2,605.00	2,734.00	2,700.00	2,700.00	2,700.00
	345 05	Property Tax Relief					
	346 01	ProRate Motor Vehicle	2,255.00	2,190.00	2,200.00	2,200.00	2,200.00
	346 02	Carline Tax Allocation					
	347 02	Incentive Payments					
	346 05	Nameplate Capacity Tax	4,851.00	24,273.00	20,000.00	20,000.00	20,000.00
		Airline Tax Allocation	1,109.00	1,223.00	1,100.00	1,100.00	1,100.00
		Total State Receipts	218,418.00	278,056.00	26,000.00	26,000.00	26,000.00
		INTERGOVERNMENTAL LOCAL					
	351 01	Interlocal Government Pay.					
	351 01	Interlocal Government Pay.					
	351 01	Interlocal Government Pay.					
	353 01	In-Lieu-of-Tax-1957 & Pr.					
	353 02	In-Lieu-of-Tax-5% Gross Receipts	262.00	262.00	262.00	262.00	262.00
	353 03	In-Lieu-of-Tax-Housing Authority	4,468.00	4,521.00	4,400.00	4,400.00	4,400.00
		Total Local Intergovernmental	4,730.00	4,783.00	4,662.00	4,662.00	4,662.00

SEE ACCOUNTANTS'
COMPILATION REPORT

WHEELER COUNTY

	Code	Description
Fund	0100	GENERAL
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Receipts Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
		LOCAL CHARGES FOR SERVICES					
		County Treasurer -					
	360 01	Drivers License - Fees	267.00	222.00	200.00	200.00	200.00
	360 02	Motor Vehicle Registration - Fees	6,770.00	6,645.00	6,500.00	6,500.00	6,500.00
	360 07	Advertising Fees	50.00	80.00	50.00	50.00	50.00
	360 11	Boat Registration - Fees					
	360 18	Auto Title Fees					
	361 01	Homestead Exemption Commission	153.00	187.00	150.00	150.00	150.00
	361 03	Sales Tax Commission	2,170.00	2,324.00	2,000.00	2,000.00	2,000.00
	361 08	Motor Vehicle Fee Commission	1,689.00	1,658.00	1,600.00	1,600.00	1,600.00
	363 01	Property Tax Commission	43,624.00	46,962.00	43,000.00	43,000.00	43,000.00
	363 07	Motor Vehicle Tax Commission					
	365 01	Miscellaneous Fees & Commission					
		Other Fees	106.00	319.00	90.00	90.00	90.00
		Property Tax Credit Commission	7,731.00	9,144.00	-	-	-
		Nameplate Capacity Tax Commission	139.00	685.00	-	-	-
		County Clerk -					
	371 01	Filing & Recording Fees	5,905.00	7,304.00	6,000.00	6,000.00	6,000.00
	371 02	Documentary Stamps	15,003.00	7,348.00	7,000.00	7,000.00	7,000.00
	371 03	Miscellaneous Fees					
	371 06	Political Filing Fees	-	310.00	-	-	-
		Clerk of the District Court -					
	380 01	Filing & Recording Fees					
	380 03	Court Cost Refunds					
	380 05	Miscellaneous Fees					
	383 00	Passport Fees					
		District Court Fees	1,994.00	556.00	450.00	450.00	450.00
		County Court System -					
	390 01	County Court Cost Refunds					
		Miscellaneous	34.00	17.00	-	-	-

SEE ACCOUNTANTS
COMPILATION REPORT

WHEELER COUNTY

Fund	Code	Description
	0100	GENERAL
Function		

RECEIPTS SUMMARY

Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Receipts Ensuing Year 2024 - 2025		
				Officials Estimation	Board Proposed	Adopted
	Election Commissioner -					
393 01	Voter Registration Lists					
393 02	Election Costs Recovered					
393 04	Miscellaneous Fees					
	Register of Deeds -					
394 01	Filing & Recording Fees					
394 02	Documentary Stamps					
394 03	Miscellaneous Fees					
	County Sheriff -					
395 01	Service Fees	4.00	88.00	-	-	-
395 02	Mileage & Costs Refund	1,089.00	1,674.00	1,000.00	1,000.00	1,000.00
395 03	Law Enforcement Services (contract)					
395 04	Breath Analyzer Fees					
395 05	Reimbursement					
395 10	Vehicle Inspection Account	530.00	590.00	550.00	550.00	550.00
395 13	Handgun Application Fee	220.00	195.00	150.00	150.00	150.00
	Reimbursement	1,259.00	578.00	-	-	-
	Miscellaneous	-	7,566.00	-	-	-
	County Attorney -					
396 01	Fees - Check Collections	10.00	-	-	-	-
396 08	Pretrial Diversion					
	Reimbuirsement	-	125.00	-	-	-
	Other Receipts -					
398 01	Landfill - Commercial Fees					
398 02	Garbage Disposal Fees					
402 03	Ambulance - Contract Services					
406 01	Vending Machines					
408 01	Emergency Management Fees					

SEE ACCOUNTANTS' COMPILATION REPORT

WHEELER COUNTY

Fund	Code	Description
	0100	GENERAL
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Receipts Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
	409 01	Sale of Maps/Publications, etc.					
	410 01	Surveyor Services					
	450 02	Photo Copy	276.00	216.00	200.00	200.00	200.00
	450 03	Postage					
	450 04	Telephone/Communication Services					
	450 05	Internet Services					
	470 01	Overload Fines - 25%	294.00	81.00	-	-	-
	500 01	Leases & Rental Property					
	504 01	Bookmobile Receipts					
	510 01	Interest on Investments	24,832.00	54,027.00	20,000.00	20,000.00	20,000.00
	530 01	Sale of Surplus Property - Equipment					
	530 02	Sale of Property - Land & Buildings					
	530 03	Sale of Surplus Property - Misc					
	530 05	Sale of Materials					
	531 01	Judgments & Settlements					
	533 01	One Time Receipts					
	534 01	Contributions & Donations					
	540 01	Miscellaneous Receipts	1.00	14,366.00	-	-	-
		Refunds - Miscellaneous	8,298.00	7,607.00	-	-	-
		Insurance Dividend	1,137.00	2,318.00	-	-	-
		TOTAL LOCAL RECEIPTS	123,585.00	173,192.00	88,940.00	88,940.00	88,940.00
		TRANSFERS IN:					
	590 02	Transfers In - Inheritance Tax Fund	-	-	843,784.00	843,784.00	843,784.00
	590 02	Transfers In - American Rescue Plan Fund	81,635.00	13,526.00	33,555.00	33,555.00	33,555.00
		Transfers In - DARE Fund	193.00	-			
		Total Transfer In	81,828.00	13,526.00	877,339.00	877,339.00	877,339.00
		TOTAL RESOURCES AVAILABLE	2,727,030.00	3,360,156.00	4,220,110.00	4,220,110.00	4,220,110.00
		Less: Disbursements	1,532,537.00	2,161,248.00	3,238,514.00	3,238,514.00	3,238,514.00
		BALANCE FORWARD /CASH RESERVE	1,194,493.00	1,198,908.00	981,596.00	981,596.00	981,596.00

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

SEE ACCOUNTANTS' COMPILATION REPORT

Wheeler County			
Disbursements/Requirements			
June 30, 2024			
	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
GENERAL			
County Board			
Personal Services			
Official's Salary	37,372.50	45,720.00	47,601
	37,372.50	45,720.00	47,601
Operating Expenses			
Meals	0.00	0.00	100
Lodging	0.00	107.00	500
Mileage Allowance	100.00	0.00	500
Dues, Subcriptions, Registrations	0.00	110.00	500
	100.00	217.00	1,600
TOTAL	37,472.50	45,937.00	49,201
County Clerk			
Personal Services			
Official's Salary	49,815.78	52,831.98	55,006
Clerical Salary	37,358.82	39,621.00	41,254
	87,174.60	92,452.98	96,260
Operating Expenses			
Postal Services	968.33	12.13	850
Office Equipment Repair	525.00	315.99	300
Travel Expenses - Meals	46.31	51.08	250
Travel Expenses - Lodging	379.88	214.00	500
Travel Expenses - Mileage	541.46	944.62	1,000
Dues, Subcriptions, Registrations	375.00	1,005.00	800
	2,835.98	2,542.82	3,700
Supplies & Materials			
Office Supplies	1,341.97	1,081.18	1,800
	1,341.97	1,081.18	1,800
Capital Outlays			
Office Equipment	0.00	0.00	1,000
	0.00	0.00	1,000
TOTAL	91,352.55	96,076.98	102,760
County Treasurer			
Personal Services			
Official's Salary	44,121.66	45,720.00	47,601
Clerical P/T Salary	11,152.99	19,364.87	32,305
	55,274.65	65,084.87	79,906
Operating Expenses			
Postal Services	2,051.58	1,993.27	2,219
Office Equipment Repair	246.25	95.00	714
Travel Expenses - Meals	0.00	0.00	150
Travel Expenses - Lodging	454.51	705.97	1,020
Travel Expenses - Mileage	609.14	761.31	1,122
Dues, Subcriptions, Registrations	705.00	610.00	1,320
	4,066.48	4,165.55	6,545
Supplies & Materials			
Office Supplies	3,366.60	2,246.08	2,500
	3,366.60	2,246.08	2,500
Capital Outlays			
Office Equipment	1,462.36	1,466.26	1,300
	1,462.36	1,466.26	1,300
TOTAL	64,170.09	72,962.76	90,251
County Assessor			
Personal Services			
Clerical P/T Salary	0.00	0.00	1,500
	0.00	0.00	1,500
Operating Expenses			
Postal Services	975.35	1,288.00	1,100
Travel Expenses - Meals	75.63	49.40	400
Travel Expenses - Lodging	239.96	344.85	1,000
Travel Expenses - Mileage	602.84	865.79	1,300
Dues, Subcriptions, Registrations	25.00	535.00	1,000

SEE ACCOUNTANTS
COMPILATION REPORT

Wheeler County			
Disbursements/Requirements			
June 30, 2024			
	Actual	Actual	Budget
	2022-2023	2023-2024	2024-2025
Assessor's Continued Education	1,260.00	0.00	1,000
	3,178.78	3,083.04	5,800
Supplies & Materials			
Office Supplies	761.62	562.96	800
	761.62	562.96	800
Capital Outlays			
Office Equipment	0.00	0.00	2,000
	0.00	0.00	2,000
TOTAL	3,940.40	3,646.00	10,100
Election Commissioner			
Personal Services			
Clerical P/T Salary	874.53	542.75	1,500
	874.53	542.75	1,500
Operating Expenses			
Printing & Publishing	6,619.29	4,326.75	7,500
Travel Expenses - Meals	0.00	0.00	150
Travel Expenses - Lodging	0.00	549.30	250
Travel Expenses - Mileage	0.00	157.20	500
Dues, Subcriptions, Registrations	40.00	60.00	200
	6,659.29	5,093.25	8,600
Supplies & Materials			
Office Supplies	31.61	0.00	150
Voting Supplies	28.05	0.00	1,000
	59.66	0.00	1,150
Capital Outlays			
Office Equipment	0.00	0.00	1,500
	0.00	0.00	1,500
TOTAL	7,593.48	5,636.00	12,750
Clerk of District Court			
Operating Expenses			
Travel Expenses - Meals	21.15	42.75	150
Travel Expenses - Lodging	228.30	214.00	500
Travel Expenses - Mileage	78.60	223.78	650
Dues, Subcriptions, Registrations	125.00	125.00	200
District Court Costs	2,553.61	2,452.12	3,000
Juror Fees	0.00	0.00	10,000
	3,006.66	3,057.65	14,500
Equipment Rental			
Scanning Imaging Equipment Rental	420.00	480.00	500
	420.00	480.00	500
TOTAL	3,426.66	3,537.65	15,000
County Court System			
Operating Expenses			
Postal Services	387.20	0.00	400
Micofilming/Photostat	0.00	0.00	500
Dues, Subcriptions, Registrations	0.00	0.00	0
Court Costs	137.00	0.00	1,000
Witness Fees	0.00	0.00	1,000
	524.20	0.00	2,900
Supplies & Materials			
Office Supplies	477.64	177.08	2,000
	477.64	177.08	2,000
Equipment Rental			
Equipment Rental	300.00	240.00	480
	300.00	240.00	480
Capital Outlays			
Office Equipment	0.00	0.00	2,000
	0.00	0.00	2,000
TOTAL	1,301.84	417.08	7,380
Building & Grounds			
Personal Services			
Custodial Salary	2,905.47	3,055.50	3,500

SEE ACCOUNTANTS
COMPILATION REPORT

Wheeler County			
Disbursements/Requirements			
June 30, 2024			
	Actual	Actual	Budget
	2022-2023	2023-2024	2024-2025
Custodial-Mowing	3,055.00	2,460.00	3,500
	5,960.47	5,515.50	7,000
Operating Expenses			
Telephone Service	5,478.62	5,646.43	7,000
Cell Phone	1,759.96	2,250.40	2,800
Light	4,689.85	4,783.83	7,000
Water	1,520.97	1,947.96	2,500
Garbage Service	1,146.99	720.00	1,600
Lawn Equipment Repair	413.10	0.00	500
Building Repair	10,072.38	6,710.27	8,000
Towel Service	1,243.91	1,131.07	1,300
	26,325.78	23,189.96	30,700
Supplies & Materials			
Janitorial Supplies	388.22	421.67	1,000
	388.22	421.67	1,000
Capital Outlays			
Lawn Equipment	0.00	0.00	300
	0.00	0.00	300
TOTAL	32,674.47	29,127.13	39,000
Agricultural Ext Agent			
Operating Expenses			
Intergovernmental Payment	23,646.00	24,839.81	25,073
	23,646.00	24,839.81	25,073
TOTAL	23,646.00	24,839.81	25,073
Sheriff			
Personal Services			
Official's Salary	51,688.98	52,831.98	55,004
Other Deputy's Salary	23,521.08	37,234.00	49,370
Clerical Salary	22,851.81	33,019.98	46,800
Uniform Allowance	2,348.73	3,450.60	3,500
	100,410.60	126,536.56	154,674
Operating Expenses			
Postal Services	0.00	384.18	600
Radio Repair	33.75	383.36	2,000
Vehicle Maintenance & Repair	1,895.74	2,187.20	3,000
Travel Expenses - Meals	43.00	2,117.48	2,100
Travel Expenses - Lodging	0.00	214.00	1,500
Travel Expenses - Mileage	0.00	1,006.08	1,500
Dues, Subcriptions, Registrations	3,302.00	4,266.00	25,000
Continuing Educational Costs	0.00	4,032.00	11,000
Miscellaneous Expenses	520.96	6,816.63	11,000
	5,795.45	21,406.93	57,700
Supplies & Materials			
Office Supplies	2,964.43	2,802.13	3,000
Machinery & Equipment Fuel	6,864.35	11,845.54	12,000
Tires & Tire Repairs	1,523.25	0.00	6,000
	11,352.03	14,647.67	21,000
Capital Outlays			
Cars	0.00	0.00	5,000
Radio Equipment	0.00	29,504.68	16,000
Office Equipment	5,160.44	3,276.77	3,500
	5,160.44	32,781.45	24,500
TOTAL	122,718.52	195,372.61	257,874
County Attorney			
Personal Services			
Official's Salary	43,196.34	50,800.02	51,500
Clerical Salay	18,000.00	20,000.04	20,000
	61,196.34	70,800.06	71,500
Operating Expenses			
Travel Expenses - Meals	93.84	113.81	500
Travel Expenses - Lodging	464.28	197.29	1,000
Travel Expenses - Mileage	744.43	932.10	3,000

SEE ACCOUNTANT'S
JLL ACCOUNTANTS
COMPILATION REPORT

Wheeler County			
Disbursements/Requirements			
June 30, 2024			
	Actual	Actual	Budget
	2022-2023	2023-2024	2024-2025
Dues, Subcriptions, Registrations	1,308.50	1,628.00	1,800
County Court Costs	68.00	51.00	500
Drug & Alcohol Testing	0.00	0.00	400
	2,679.05	2,922.20	7,200
Supplies & Materials			
Office Supplies	608.75	600.00	800
Law Research Material	3,000.00	3,500.04	3,500
	3,608.75	4,100.04	4,300
Equipment Rental			
Office Rent	3,600.00	3,600.00	4,000
	3,600.00	3,600.00	4,000
TOTAL	71,084.14	81,422.30	87,000
Veterans Service Officer			
Personal Services			
Official's Salary	6,200.04	6,200.04	6,200
	6,200.04	6,200.04	6,200
Operating Expenses			
Travel Expenses - Meals	299.61	42.75	250
Travel Expenses - Lodging	400.00	0.00	350
Travel Expenses - Mileage	550.85	769.94	1,000
Board Members Mileage & Expenses	147.19	234.31	1,000
Dues, Subcriptions, Registrations	0.00	60.00	300
Miscellaneous	158.46	0.00	200
	1,556.11	1,107.00	3,100
Supplies & Materials			
Supplies	0.00	0.00	100
	0.00	0.00	100
Capital Outlays			
Grave Markers & Flags	148.45	546.22	500
	148.45	546.22	500
TOTAL	7,904.60	7,853.26	9,900
Miscellaneous General			
Personal Services			
Emergency Manager Salary	1,200.00	1,200.00	1,200
Group Insurance	200,909.67	233,982.43	288,000
Retire-Cont-Cty Share	22,668.08	27,414.13	35,000
F.I.C.A. - County Share	24,932.43	29,256.61	35,000
	249,710.18	291,853.17	359,200
Operating Expenses			
Insurance Premiums	22,942.83	17,886.50	25,000
Printing & Publishing	2,287.92	3,493.79	4,000
Microfilming	0.00	0.00	2,000
AS400 User Fees	1,584.64	3,441.37	4,200
MIPS-Data Software	15,111.00	15,592.08	17,000
Prisoner Keep	11,240.11	671.93	20,000
Probation Expense	564.69	626.51	800
Court Appointed Attorney County Court	0.00	1,065.14	25,000
Court Appointed Attorney - District Court	3,872.93	0.00	25,000
IT Services	0.00	11,875.81	14,000
Reappraisal Contract	20,174.00	77,868.60	40,000
Surveyor Costs	0.00	0.00	30,000
Audit Expense	14,000.00	17,390.00	20,000
Institutions	0.00	0.00	10,120
County Relief	0.00	0.00	27,089
Planning(Zoning) Costs	2,400.00	2,426.99	54,500
Region III Health Services	2,086.30	1,554.12	3,000
Mid-Nebraska Individual Services	774.00	774.00	818
Historical Society	3,000.00	6,280.00	4,500
Region 26	44,300.92	47,758.24	58,464
Central NE Economic Development Dis	921.60	0.00	2,000
Miscellaneous	22,642.76	14,218.96	20,000
TO CORRECT DISB PER RECEIPTS	0.00	177.82	0

SEE ACCOUNTANTS
COMPILATION REPORT

Wheeler County			
Disbursements/Requirements			
June 30, 2024			
	Actual	Actual	Budget
	2022-2023	2023-2024	2024-2025
	167,903.70	223,101.36	407,491
Equipment Rental			
Copier Lease	0.00	488.28	750
	0.00	488.28	750
Capital Outlays			
Other Equipment	177,633.43	13,525.91	834,784
Other Capital Outlay	0.00	0.00	0
	177,633.43	13,525.91	834,784
TOTAL	595,247.31	528,968.72	1,602,225
Transfer of Funds			
Transfers			
Inter-Fund Transfers	0.00	0.00	0
Road Fund	194,640.02	1,065,450.99	930,000
Planning/Zoning Fund	0.00	0.00	0
Institutions Fund	0.00	0.00	0
Inheritance Tax Fund	275,364.80	0.00	0
Weed Fund	0.00	0.00	0
TOTAL	470,004.82	1,065,450.99	930,000
GRAND TOTAL	1,532,537.38	2,161,248.29	3,238,514

SEE ACCOUNTANTS' COMPILATION REPORT

WHEELER COUNTY

	Code	Description
Fund	0200	ROAD
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Activity Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	689,850.00	665,520.00	703,623.00	703,623.00	703,623.00
2							
3		INTERGOVERNMENTAL FEDERAL					
4	330 20	Highway Safety					
5	333 01	Federal Aid Secondary					
6	334 01	Emergency Flood Relief					
7	335 01	Forest Reserve					
8							
9							
10		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
11		INTERGOVERNMENTAL STATE					
12	344 05	Property Tax Credit					
13	346 01	Pro-Rate Motor Vehicle					
14	347 01	Highway/Street Allocation	579,773.00	620,513.00	629,541.00	629,541.00	629,541.00
15	347 02	Incentive Payments	6,000.00	17,500.00	6,000.00	6,000.00	6,000.00
16	346 03	Motor Vehicle Fee	40,307.00	44,483.00	44,483.00	44,483.00	44,483.00
17	344 01	Homestead Exemption					
18							
19							
20							
21							
22		TOTAL STATE RECEIPTS	626,080.00	682,496.00	680,024.00	680,024.00	680,024.00
23		INTERGOVERNMENTAL LOCAL					
24	346 05	Nameplate Capacity Tax					
25	351 01	Interlocal Government Payments					
26	351 01	Interlocal Government Payments					
27	353 01	In-Lieu-of-Tax - 1957/Prior	20.00	20.00	20.00	20.00	20.00
28	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
29	353 03	In-Lieu-of-Tax - Housing Authority					
30	420 01	Machine Hire					
31	510 01	Interest on Investments					
32	530 01	Sale of Surplus Property - Equipment					

SEE ACCOUNTANTS'
COMPILATION REPORT

WHEELER COUNTY

	Code	Description
Fund	0200	ROAD
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Activity Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
		INTERGOVERNMENTAL LOCAL	(1)	(2)	(3)	(4)	(5)
1	530 02	Sale of Property - Land & Buildings					
2	530 03	Sale of Surplus Property - Misc.	-	57,997.00	-	-	-
3	530 05	Sale of Materials	139.00	-	-	-	-
4	531 01	Judgments & Settlements					
5	540 01	Miscellaneous Revenue	-	1,679.00			
6		Insurance Dividend	1,137.00	2,319.00	1,500.00	1,500.00	1,500.00
7		Diesel Fuel Refund	1,831.00	-	-	-	-
8		Cost Reimbursement	764,428.00	17,431.00	-	-	-
9		Sales Tax Commission	294.00	155.00	-	-	-
10		Bond Proceeds	4,573.00	9,591.00	-	-	-
11		Insurance Settlements	-	4,595.00	-	-	-
12							
13							
14							
15		TOTAL LOCAL RECEIPTS	772,422.00	93,787.00	1,520.00	1,520.00	1,520.00
16		TRANSFERS IN:					
17	590 02	Transfers In - General Fund	194,640.00	1,065,451.00	930,000.00	930,000.00	930,000.00
18		Transfers In - Inheritance Tax Fund	-	-	300,000.00	300,000.00	300,000.00
19							
20							
21							
22		TOTAL TRANSFERS IN	194,640.00	1,065,451.00	1,230,000.00	1,230,000.00	1,230,000.00
23	305 00	PERSONAL & REAL PROPERTY TAXES					
24		TOTAL RESOURCES AVAILABLE	2,282,992.00	2,507,254.00	2,615,167.00	2,615,167.00	2,615,167.00
25		LESS DISBURSEMENTS	1,617,472.00	1,803,631.00			
26		BALANCE FORWARD	665,520.00	703,623.00			

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

SEE ACCOUNTANTS'
COMPILATION REPORT

Wheeler County			
Disbursements/Requirements			
June 30, 2024			
	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
ROAD			
Bridge & Road Maintenance			
Personal Services			
Engineering Salary	9,999.96	9,999.96	10,000
Maintenance Salary	370,018.54	375,740.04	400,000
Group	145,249.81	135,839.56	150,000
Retire Contr - Cty Share	25,631.77	26,018.06	32,000
F.I.C.A. - County Share	29,033.59	30,033.87	32,000
	579,933.67	577,631.49	624,000
Operating Expenses			
Postage	196.58	149.73	225
Telephone Service	1,065.02	1,056.26	1,250
Cell Phone	0.00	141.61	300
Lights	3,086.13	2,524.68	3,000
Heating Fuels	3,887.24	5,748.60	6,000
Garbage Service	1,819.18	2,250.86	2,000
Insurance Premiums	20,868.17	0.00	21,000
Printing & Publishing	659.00	1,020.55	1,250
Office Equipt Repair	150.00	0.00	200
Road Building Repairs	6,266.90	5,011.95	5,500
Road Equipt Repair Parts	65,394.23	61,225.75	70,000
Road Equipt Repair-Labor	48,947.65	40,222.64	50,000
Weed Equipt Repair	0.00	56.42	100
Lodging	480.19	321.00	500
Mileage Allowance	0.00	380.21	500
Dues & Registration	950.00	910.00	1,000
Surveyor, Contracted Services	1,395.41	0.00	5,000
Engineering Costs	3,200.00	0.00	6,000
Road Maintenance by Others	0.00	6,187.50	12,000
Machine Hire by Others	0.00	3,000.00	3,000
CDL Drug & Alcohol Testing	269.00	482.00	1,000
Miscellaneous	135.00	2,721.96	3,000
TO ADJUST TO EXP PER RECEIPTS	0.00	(4.00)	0
	158,769.70	133,407.72	192,825
Supplies & Materials			
Offfice Supplies	210.72	382.61	500
Chemical Supplies	4,691.40	1,022.95	5,000
Shop Supplies	5,777.37	5,339.52	6,500
Shop Tools	1,341.93	6,814.16	6,000
Small Shop Tools	0.00	213.90	1,000
Road Supplies	0.00	0.00	500
Gravel and Borrow	407,836.12	747,018.83	800,000
Grader Blades	26,039.49	13,944.85	25,000
Concrete	0.00	0.00	5,000
Culverts	13,759.00	0.00	20,000
Steel Products	0.00	0.00	500
Machinery & Equipt Fuel	179,315.97	149,359.77	165,000
Machy & Equipt Grease-Oil	2,439.38	1,071.67	3,000
Road Equip Tires & Tire Repair	24,874.32	19,819.52	25,000
Clay & Other Road Material	0.00	0.00	0
Oxygen & Acetylene	567.92	0.00	650
Signs & Sign Posts	4,410.40	1,051.35	5,000
Pipes, Bolts, Etc.	0.00	0.00	1,500
Misc Supplies & Materials	0.00	0.00	250
	671,264.02	946,039.13	1,070,400
Equipment Rental			
Truck Lease	0.00	0.00	0
Loader & Motor Grader Lease	23,336.85	19,655.00	30,000
	23,336.85	19,655.00	30,000
Capital Outlays			
Machinery & Equipment	0.00	0.00	300,000
Pickup	0.00	0.00	40,000

SEE ACCOUNTANTS COMPILATION REPORT

Wheeler County				
Disbursements/Requirements				
June 30, 2024				
	Actual		Actual	Budget
	2022-2023		2023-2024	2024-2025
Safety Equipment	0.00		0.00	200
Spraying Equipment	0.00		0.00	7,000
Motor Grader & Loaders	141,619.21		112,082.85	150,000
Radio Equipment	0.00		149.99	150
Other Road Equipment	27,884.96		5,001.75	30,000
Office Equipment	0.00		0.00	500
Bridges	350.00		0.00	0
Gas Tax	2,865.00		2,963.00	4,500
Engineering	6,236.65		3,200.00	6,500
	178,955.82		123,397.59	538,850
Debt Servicing				
Debt Service/Principal	0.00		0.00	0
Debt Service/Interest	5,211.94		3,500.00	5,500
	5,211.94		3,500.00	5,500
Transfers				
Inheritance Tax Fund	0.00		0.00	0
	0.00		0.00	0
GRAND TOTAL	1,617,472.00		1,803,630.93	2,461,575

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
	6503	Highway Buyback
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	35,712.00	51,724.00	98,824.00	98,824.00	98,824.00
		INTERGOVERNMENTAL FEDERAL					
		Highway Street Program	40,009.00	39,177.00	39,177.00	39,177.00	39,177.00
		Highway Bridge Program	9,857.00	7,923.00	7,923.00	7,923.00	7,923.00
		TOTAL FEDERAL RECEIPTS	49,866.00	47,100.00	47,100.00	47,100.00	47,100.00
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		TOTAL LOCAL RECEIPTS	-	-	-	-	-
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	85,578.00	98,824.00	145,924.00	145,924.00	145,924.00
		LESS: DISBURSEMENTS	33,854.00	-			
		BALANCE FORWARD	51,724.00	98,824.00			

SEE ACCOUNTANTS' COMPILATION REPORT

Wheeler County			
Disbursements/Requirements			
June 30, 2024			
	Actual	Actual	Budget
	2022-2023	2023-2024	2024-2025
HIGHWAY BUYBACK PROGRAM			
Capital Outlays			
Highway Bridge Program	7,947.39	0.00	26,631
Highway Street Program	25,906.18	0.00	119,293
	33,853.57	0.00	145,924
GRAND TOTAL	33,853.57	0.00	145,924

SEE ACCOUNTANTS' COMPILATION REPORT

	Code	Description
Fund	1150	Register of Deeds
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	6,291.00	6,460.00	7,761.00	7,761.00	7,761.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Filing & Recording Fees	867.00	1,301.00	1,000.00	1,000.00	1,000.00
		TOTAL LOCAL RECEIPTS	867.00	1,301.00	1,000.00	1,000.00	1,000.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	7,158.00	7,761.00	8,761.00	8,761.00	8,761.00
		LESS: DISBURSEMENTS	698.00	-			
		BALANCE FORWARD	6,460.00	7,761.00			

SEE ACCOUNTANTS' COMPILATION REPORT

Wheeler County					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
REGISTER OF DEEDS					
Operating Expenses					
R.O.D. Microfilming Costs	697.77		0.00		8,761
	697.77		0.00		8,761
GRAND TOTAL	697.77		0.00		8,761

SEE ACCOUNTANTS'
COMPILATION REPORT

Fund	Code	Description
	1900	Veterans Aid
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	9,681.00	9,685.00	9,688.00	9,688.00	9,688.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior	4.00	3.00	3.00	3.00	3.00
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Miscellaneous	1,350.00	-	10,309.00	10,309.00	10,309.00
		TOTAL LOCAL RECEIPTS	1,354.00	3.00	10,312.00	10,312.00	10,312.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	11,035.00	9,688.00	20,000.00	20,000.00	20,000.00
		LESS: DISBURSEMENTS	1,350.00	-			
		BALANCE FORWARD	9,685.00	9,688.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

Wheeler County					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
VETERAN'S AID					
Operating Expenses					
Emergency Relief	1,350.00		0.00		20,000
	1,350.00		0.00		20,000
GRAND TOTAL	1,350.00		0.00		20,000

SEE ACCOUNTANTS' COMPILATION REPORT

	Code	Description
Fund	2320	Opiod Recovery
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	-	468.00	1,331.00	1,331.00	1,331.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Opioid Recovery Funds	468.00	863.00	-	-	-
		TOTAL LOCAL RECEIPTS	468.00	863.00	-	-	-
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	468.00	1,331.00	1,331.00	1,331.00	1,331.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	468.00	1,331.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

Wheeler County			
Disbursements/Requirements			
June 30, 2024			
	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
OPIOID RECOVERY			
Operating Expenses			
Miscellaneous	0.00	0.00	1,331
	0.00	0.00	1,331
GRAND TOTAL	0.00	0.00	1,331

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
	2356	Pre-Trial Diversion
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	3,039.00	5,639.00	1,301.00	1,301.00	1,301.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Pre-Trial Diversion Fees	2,600.00	1,800.00	500.00	500.00	500.00
		TOTAL LOCAL RECEIPTS	2,600.00	1,800.00	500.00	500.00	500.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	5,639.00	7,439.00	1,801.00	1,801.00	1,801.00
		LESS: DISBURSEMENTS	-	6,138.00			
		BALANCE FORWARD	5,639.00	1,301.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

Wheeler County					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
PRE-TRIAL DIVERSION (S.T.O.P.)					
Operating Expenses					
Sheriff Travel Expenses - Meals	0.00		0.00		0
Sheriff Travel Expenses - Lodging	0.00		0.00		0
Sheriff Travel Expenses - Mileage	0.00		0.00		0
Miscellaneous	0.00		6,138.00		1,801
	0.00		6,138.00		1,801
Supplies and Materials					
Sheriff Fuel	0.00		0.00		0
	0.00		0.00		0
GRAND TOTAL	0.00		6,138.00		1,801

SEE ACCOUNTANTS'
COMPILATION REPORT

Fund	Code	Description
	2360	County Drug
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	245.00	245.00	245.00	245.00	245.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		TOTAL LOCAL RECEIPTS	-	-	-	-	-
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	245.00	245.00	245.00	245.00	245.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	245.00	245.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

Wheeler County			
Disbursements/Requirements			
June 30, 2024			
	Actual	Actual	Budget
	2022-2023	2023-2024	2024-2025
COUNTY DRUG			
Operating Expenses			
Miscellaneous	0.00	0.00	245
	0.00	0.00	245
GRAND TOTAL	0.00	0.00	245

SEE ACCOUNTANTS' COMPILATION REPORT

DA

	Code	Description
Fund	2420	DARE
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	193.00	-	-	-	-
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		TOTAL LOCAL RECEIPTS	-	-	-	-	-
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	193.00	-	-	-	-
		LESS: DISBURSEMENTS	193.00	-			
		BALANCE FORWARD	-	-			

SEE ACCOUNTANTS'
COMPILATION REPORT

Wheeler County			
Disbursements/Requirements			
June 30, 2024			
	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
DARE PROGRAM			
Supplies and Materials			
Dare Program Supplies	0.00	0.00	0
	0.00	0.00	0
Transfers			
General Fund	192.77	0.00	0
	192.77	0.00	0
GRAND TOTAL	192.77	0.00	0

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
	2580	Amer Rescue Plan
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	76,124.00	46,542.00	33,555.00	33,555.00	33,555.00
		INTERGOVERNMENTAL FEDERAL					
		American Rescue Plan Act	50,920.00	-	-	-	-
		TOTAL FEDERAL RECEIPTS	50,920.00	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Interest on Investments	1,133.00	539.00	-	-	-
		TOTAL LOCAL RECEIPTS	1,133.00	539.00	-	-	-
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	128,177.00	47,081.00	33,555.00	33,555.00	33,555.00
		LESS: DISBURSEMENTS	81,635.00	13,526.00			
		BALANCE FORWARD	46,542.00	33,555.00			

SEE ACCOUNTANTS' COMPILATION REPORT

Wheeler County					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
AMERICAN RESCUE PLAN					
Transfers					
General Fund	81,635.20		13,525.91		33,555
	81,635.20		13,525.91		33,555
GRAND TOTAL	81,635.20		13,525.91		33,555

SEE ACCOUNTANTS'
COMPILATION REPORT

Fund	Code	Description
	2700	Inheritance Tax
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	610,630.00	1,017,710.00	1,123,784.00	1,123,784.00	1,123,784.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Inheritance Tax	131,599.00	73,882.00	20,000.00	20,000.00	20,000.00
		Interest on Inheritance Tax	116.00	20,201.00	-	-	-
		Inheritance Tax Penalty	-	11,991.00	-	-	-
		TOTAL LOCAL RECEIPTS	131,715.00	106,074.00	20,000.00	20,000.00	20,000.00
		TRANSFERS IN:					
	590 02	Transfers In - General Fund	275,365.00	-	-	-	-
		TOTAL TRANSFERS IN	275,365.00	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	1,017,710.00	1,123,784.00	1,143,784.00	1,143,784.00	1,143,784.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	1,017,710.00	1,123,784.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

Wheeler County
Disbursements/Requirements
June 30, 2024

	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
INHERITANCE TAX			
Transfers			
General Fund - Operations	0.00	0.00	843,784
Road Fund - Operations	0.00	0.00	300,000
	0.00	0.00	1,143,784
Operating Expenses - Building Repair			
Building Repair	0.00	0.00	0
	0.00	0.00	0
Supplies and Materials - Road			
Supplies	0.00	0.00	0
	0.00	0.00	0
Capital Outlay - Road			
Grader/Equipment	0.00	0.00	0
Bridge	0.00	0.00	0
	0.00	0.00	0
Operating Expenses - Miscell General			
Miscellaneous-General	0.00	0.00	0
	0.00	0.00	0
GRAND TOTAL	0.00	0.00	1,143,784

SEE ACCOUNTANTS'
COMPILATION REPORT

	Code	Description
Fund	4000	Courthouse
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	75,942.00	85,493.00	89,721.00	89,721.00	89,721.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption	20.00	22.00			
	344 05	Property Tax Credit	1,057.00	1,204.00			
	346 01	Pro-Rate Motor Vehicle	12.00	11.00	15.00	15.00	15.00
		TOTAL STATE RECEIPTS	1,089.00	1,237.00	15.00	15.00	15.00
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax	25.00	121.00	-	-	-
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue	23.00	23.00	25.00	25.00	25.00
	353 03	In-Lieu-of-Tax - Housing Authority					
		TOTAL LOCAL RECEIPTS	48.00	144.00	25.00	25.00	25.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES	8,414.00	8,225.00	10,000.00	10,000.00	10,000.00
		TOTAL RESOURCES AVAILABLE	85,493.00	95,099.00	99,761.00	99,761.00	99,761.00
		LESS: DISBURSEMENTS	-	5,378.00			
		BALANCE FORWARD	85,493.00	89,721.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

Wheeler County			
Disbursements/Requirements			
June 30, 2024			
	Actual	Actual	Budget
	2022-2023	2023-2024	2024-2025
COURTHOUSE			
Capital Outlays			
Buildings	0.00	5,378.23	99,761
	0.00	5,378.23	99,761
GRAND TOTAL	0.00	5,378.23	99,761

SEE ACCOUNTANTS' COMPILATION REPORT

WHEELER COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	*(Column B)*	*(Column C)*	*(Column D)*	*(Column E)*	*(Column F)*
Countywide Entities					
County	1,975,261.00	-	742,180,391	0.266143	0.000000
Ag. Society	42,828.30	-	742,180,391	0.005771	0.000000
Historical Society	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.271914	

Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements. (77-3442)

County levy limit		0.450000
County property taxes designated for interlocal agreements	89,311	0.012034
Other entities property taxes designated for interlocal agreements	-	0.000000
Total County Levy Authority (Cannot exceed 50 cents)		0.462034 **(1)**

Levy Limit Analysis

Countywide General Levy (Line 13)	0.271914
Fire District - Largest General Levy Authority granted by County Board	0.029984
Township - Largest General Levy Authority granted by County Board	0.000000
Cemetery District - Largest General Levy Authority granted by County Board	0.000000
Irrigation District - Largest General Levy Authority granted by County Board	0.000000
Drainage District - Largest General Levy Authority granted by County Board	0.000000
Rural Water District - Largest General Levy Authority granted by County Board	0.000000
Other Districts - Largest General Levy Authority granted by County Board	0.000000
Largest possible district levy	0.301898 **(2)**

Note: Attach a copy of the resolution sent to the Districts outlining how much levy authority the County Board authorized them to have.

SEE ACCOUNTANTS' COMPILATION REPORT

WHEELER COUNTY, NEBRASKA

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes 13-501 to 13-513, that the governing body will meet on the 25th day of September, 2024 at 8:00 o'clock, A.M. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

FUNDS	Actual Disbursements 2022-2023 (1)	Actual Disbursements 2023-2024 (2)	Proposed Budget of Disbursements 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	**Total Personal and Real Property Tax Requirement (6)**
General	$ 1,532,537.00	$ 2,161,248.00	$ 3,238,514.00	$ 981,596.00	$ 2,254,849.00	**$ 1,965,261.00**
Road	$ 1,617,472.00	$ 1,803,631.00	$ 2,461,575.00	$ 153,592.00	$ 2,615,167.00	**$ -**
Highway Buyback	$ 33,854.00	$ -	$ 145,924.00	$ -	$ 145,924.00	**$ -**
Register of Deeds	$ 698.00	$ -	$ 8,761.00	$ -	$ 8,761.00	**$ -**
Veterans Aid	$ 1,350.00	$ -	$ 20,000.00	$ -	$ 20,000.00	**$ -**
Opioid Recovery	$ -	$ -	$ 1,331.00	$ -	$ 1,331.00	**$ -**
Pre-Trial Diversion	$ -	$ 6,138.00	$ 1,801.00	$ -	$ 1,801.00	**$ -**
County Drug	$ -	$ -	$ 245.00	$ -	$ 245.00	**$ -**
DARE	$ 193.00	$ -	$ -	$ -	$ -	**$ -**
Inheritance Tax	$ -	$ -	$ 1,143,784.00	$ -	$ 1,143,784.00	**$ -**
Courthouse	$ -	$ 5,378.00	$ 99,761.00	$ -	$ 89,761.00	**$ 10,000.00**
Amer Rescue Plan	$ 81,635.00	$ 13,526.00	$ 33,555.00	$ -	$ 33,555.00	**$ -**
						$ -
						$ -
						$ -
TOTALS	$ 3,267,739.00	$ 3,989,921.00	$ 7,155,251.00	$ 1,135,188.00	$ 6,315,178.00	**$ 1,975,261.00**

	Bond Purposes	**Non-Bond Purposes**	**Total**
Breakdown of Property Tax	$ -	$ 1,975,261.00	$ 1,975,261.00

Unused Budget Authority created for next year $ 824.94

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 25th day of September, 2024 at the conclusion of the budget hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	1,975,261.00	7,155,251.00	262%
Property Tax Request	$ 1,936,538.00	$ 1,975,261.00	2%
Valuation	723,125,750	742,180,391	3%
Tax Rate	0.267801	0.266143	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.260926		

SEE ACCOUNTANTS' COMPILATION REPORT

WHEELER COUNTY
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
June 30, 2025

Forecast results for the budget for the year ending June 30, 2025, were based on actual results from previous years, determined or anticipated additional requirements for the year ending June 30, 2025, and input from the governing board.

This forecast presents, to the best of management's knowledge and belief, expected receipts and disbursements of the Wheeler County for the forecast period. Accordingly, the forecast reflects the board's judgment as of September 23, 2024, the date of this forecast, of expected conditions and its expected course of action. The assumptions disclosed herein are those that the board believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all counties and cities}

TAX YEAR 2024

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

TO: WHEELER CO. CLERK
P.O. BOX 127

BARTLETT, NE 68622

TAXABLE VALUE LOCATED IN THE COUNTY OF: WHEELER

Name of Political Subdivision	Subdivision Type (County or City)	Value Attributable to Growth *	Total Taxable Value	Real Growth Value [a]	Prior Year Total Real Property Valuation	Real Growth Percentage [b]
COUNTY LEVY	County-General	31,928,610	742,180,391	1,868,840	699,422,896	0.27

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

[c] 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 CARA SNIDER, WHEELER 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.

Cara Snider
(signature of county assessor)

8-14-2024
(date)

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

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

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

5X8.5

AFFIDAVIT OF PRINTER

STATE OF NEBRASKA

ZNEZ 5X8.5

WHEELER COUNTY, NEBRASKA

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes 13-501 to 13-513, that the governing body will meet on the 25th day of September, 2024 at 8:00 o'clock, A.M. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpaye relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

FUNDS	Actual Disbursements 2022-2023 (1)	Actual Disbursements 2023-2024 (2)	Proposed Budget of Disbursements 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal an Real Property Tax Requirement (6)
General	$ 1,532,537.00	$ 2,161,248.00	$ 3,238,514.00	$ 981,596.00	$ 2,254,849.00	$ 1,985,261.
Road	$ 1,817,472.00	$ 1,803,631.00	$ 2,461,575.00	$ 153,592.00	$ 2,615,167.00	$
Highway Buyback	$ 33,854.00	$ -	$ 145,924.00	$ -	$ 145,924.00	$
Register of Deeds	$ 598.00	$ -	$ 8,761.00	$ -	$ 8,761.00	$
Veterans Aid	$ 1,350.00	$ -	$ 20,000.00	$ -	$ 20,000.00	$
Opioid Recovery	$ -	$ -	$ 1,331.00	$ -	$ 1,331.00	$
Pre-Trial Diversion	$ -	$ 6,139.00	$ 1,801.00	$ -	$ 1,801.00	$
County Drug	$ -	$ -	$ 245.00	$ -	$ 245.00	$
DARE	$ 193.00	$ -	$ -	$ -	$ -	$
Inheritance Tax	$ -	$ -	$ 1,143,784.00	$ -	$ 1,143,784.00	$
Courthouse	$ -	$ 5,378.00	$ 99,761.00	$ -	$ 89,761.00	$ 10,00
Amer Rescue Plan	$ 81,635.00	$ 13,526.00	$ 33,555.00	$ -	$ 33,555.00	$
						$
						$
						$
TOTALS	$ 13,267,739.00	$ 3,989,921.00	$ 7,155,251.00	$ 1,135,188.00	$ 6,315,178.00	$ 1,975,26

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 1,975,261.00	$ 1,975,2
Unused Budget Authority created for next year			$ 8

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 25th day September, 2024 at the conclusion of the budget hearing for the purpose of hearing support, opposition, criticism, suggestions or observations taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	1,975,261.00	7,155,251.00	262%
Property Tax Request	$ 1,936,538.00	$ 1,975,261.00	2%
Valuation	723,125,750	742,180,391	3%
Tax Rate	0.267801	0.266143	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.260926		

5X815

ZNKA

GET SUMMARY

01 to 13-513, that the go body will meet on the
Position, criticism, sugges observations of taxpayers
2 Clerk during regular bu ours.

cessary Cash eserve (4)	Total Av Resource Property (5)	Total Personal and Real Property Tax Requirement (6)
981,596.00	$ 29.00	$ 1,985,261.00
153,592.00	$ 27.00	$ -
-	$ 4.00	$ -
-	$ 1.00	$ -
-	$ 0.00	$ -
-	$ 31.00	$ -
-	$ 01.00	$ -
-	$ 45.00	$ -
-	$ -	$ -
-	$ 184.00	$ -
-	$ 761.00	$ 10,000.00
-	$ 355.00	$ -
		$ -
		$ -
		$ -
1,135,188.00	$ 6,178.00	$ 1,975,261.00

l Purposes	Non-Bond poses	Total
-	$ 11,261.00	$ 1,975,261.00
et Authority created for n year		$ 824.94

IAL TAX REQUEST

32, that the governing bo will meet on the 25th day of
rt, opposition, criticism, sugestions or observations of

2024	Change
155,251.00	262%
975,261.00	2%
42,180,391	3%
0.266143	1%

ZNEZ

AFFIDAVIT OF PRINTER

STATE OF NEBRASKA }
eeler County, } ss.

Jaehne M. Lamm of the Burwell Tribune,

published weekly in Burwell, Nebraska, do solemnly swear that a copy of the above,

attached, was published weekly in the regular and entire issue of said

not in any supplement thereof, for 1 consecutive weeks

ith the issue dated 9/18/24 and

issue dated ____ and that said

legal newspaper under the Statutes of the State of Nebraska.

Jaehne M. Lamm

Subscribed and sworn before me this

26th day of

September 2024

Seal)

amm
OTARIAL
L
BRASKA
OMMISSION EXPIRES
May 22, 2026

425.00

Bartlett, Nebraska

September 25, 2024

The Wheeler County Commissioners met to hold a special meeting to conduct a budget hearing at 8:00 a.m., which was followed by a regular meeting on this date. Legal Notice of the meetings was published in the September 18, 2024, edition of the Burwell Tribune and Official Agenda posted according to law. Chairman Heinz called the meeting to order and identified the location of the Nebraska Open Meetings Act poster on the Court Room West wall. Answering roll call were Commissioners Heinz, Plugge and Pokorny. Clerk Snider, Treasurer Seamann, County Attorney Joe McNally, Sheriff King, and Road Foreman Reed were also present.

The Pledge of Allegiance was recited.

The Budget Meeting and Public Hearing were opened at 8:01 a.m.

Chuck Abel presented the preliminary budget as published for review and discussion. There was no public comment, and Plugge made a motion to close and adjourn the budget hearing and Budget Meeting at 8:15 a.m., seconded by Pokorny. Voting aye: Plugge, Pokorny, and Heinz. Voting nay: none.

Heinz made a motion at 8:15 a.m. to open the regular meeting, seconded by Plugge. Voting aye: Heinz, Plugge, and Pokorny. Voting nay: none.

Answering roll call were Commissioners Heinz, Plugge and Pokorny.

Resolution 20240901 was presented to increase the budget by an additional 1%. Motion was made by Pokorny to approve the Resolution, seconded by Plugge. Voting aye: Pokorny, Plugge, and Heinz. Voting nay: none.

A motion was made by Heinz to adopt the 2024-2025 budget as published, seconded by Pokorny. Voting aye: Plugge, Pokorny, and Heinz. Voting nay: none.

Heinz made a motion to open the public hearing at 8:19 am to set the final tax request, seconded by Pokorny. Voting aye Heinz, Pokorny, and Plugge. Voting nay: none.

Plugge made a motion to approve Resolution 20240902, to set the final tax request for the General Fund at $1,975,261, seconded by Heinz. Voting aye: Plugge, Heinz, and Pokorny. Voting nay: none.

Pokorny made a motion to close the public hearing at 8:21 A.M., seconded by Heinz. Voting aye: Pokorny, Heinz, and Plugge. Voting nay: none.

Plugge made a motion to approve the minutes from the August 28, 2024, meeting, seconded by Pokorny. Voting aye: Plugge, Pokorny, and Heinz. Voting nay: none.

Public comment was held on items not on the agenda, Sheriff King updated that he has been in contact with Federal Government along with ICE, about Wheeler County being a sanctioned holding facility for immigrants. Sheriff King filled out the proper paperwork to have the county removed from the list and the current listing should be out later this week when Wheeler County is removed.

Weed Superintendent Reiter stated there wasn't much to update about from the Weed Department. Nick Sanderson, Regional Nebraska Department of Ag Inspector was unable to attend the meeting to give an update.

Reed gave an update on road projects. Tree cutting on the county's right-of-way can begin on October 1. They are currently placing the culverts on 495th Rd between Sections 15 and 16 Township 21 Range 11. The county is trying to get a stockpile of gravel and other road materials as harvest is starting and is starting to take a toll on the roads.

Sheriff King updated that they are currently waiting to have the office repainted.

Treasurer Seamann stated that there were no tax sales to report as all parcels were sold March 4, 2024, at the Public Tax Sales. Distress Warrants for personal property notices have been sent out and they have until October 15, 2024, to pay them before they are turned over to the Sheriff's Office on November 1, 2024.

Treasurer Seamann presented Resolution 20240903 for the transfer of funds. Pokorny made a motion to approve Resolution 20230904 transferring $100,000.00 from the General Fund to the Road Fund, seconded by Plugge. Voting aye: Pokorny, Plugge, and Heinz. Voting nay: none.

Pokorny made a motion to enter executive session at 8:48 am to discuss potential litigation, seconded by Plugge. Voting aye: Pokorny, Plugge, and Heinz. Voting nay: none.

Heinz made a motion to exit the executive session at 9:19 am seconded by Pokorny. Voting aye: Heinz, Pokorny, and Plugge.

Courthouse improvements were discussed with no major changes at this time.

There will be a Board of Equalization meeting to set Levies on October 7, 2024, at 8 am.

General Fund

Payroll	$24,306.19
Aflac, insurance	189.21
Ameritas Retirement Plans Division, retirement	3,893.67
Appeara, services	121.65
Applied Connective Technologies, computer repairs	2,403.04
Blue Cross Blue Shield Insurance, dental/health insurance	21,402.79
Burwell Tribune, publication	1,753.76
Cenex Fleet Fueling, sheriff fuel	1,163.86
Colonial Life Insurance, insurance	183.45
Crowne Plaza Kearney, meeting lodging	449.85
DAS Sate Accounting AS 400 fees	309.75
Elan Financial Services, supplies	372.85
Farmers and Merchants Bank, payroll w/h	6,621.19
First Conrad Benefits Group, insurance bye down	2,556.89
G-L-W Extension Services, monthly support	2,089.43
Hanquist, Andrew, D., court appointed attorney	515.14
Holt County Treasurer, veterans contract	516.67
Hometown Leasing, copier payment	60.41
Koinzan Enterprises, INC, sprinkler repair	379.25
Loup Valleys Rural Public Power District, services	366.20
McNally Law Office, clerical, meeting reimbursement	2,358.34
Microfilm Imaging Systems, INC, services	60.00
MIPS, Inc, program	1,343.21
Nebraska Association of County Officials, annual conference	1,120.00
Nebraska Department of Revenue, state w/h	926.18
Nordhues Family, services	550.00
Northeast Nebraska Telephone Co, services	502.63
Paper Tiger Shredding, services	55.00
Presto-X, monthly services	67.12
Scotia Electric, LLC, services	2,024.82
Sears, Donna, reimbursement	5.89
Snider, Cara, meeting mileage	162.87
Transunion Risk & Alt Data Solutions, subscription	175.00
Verizon Wireless, cell	256.79
VSP Insurance Co. vision insurance	156.29
Wheeler County Treasurer, postage	29.60
ROAD FUND	
Payroll	$24,439.22
Ace Irrigation, & MFG CO, culverts	13,070.00
Ameritas Retirement Plans Division, retirement	3,479.62
Appeara, services	36.15

Blue Cross Blue Shield, dental/health insurance	10,992.16
Bomgaars Supply Inc, supplies	49.98
Colonial Life Insurance, insurance	497.42
DB Trucking, haul payloader	400.00
Elan Financial Services, supplies	83.73
Emme Sand & Gravel, gravel	34,166.28
Farmers and Merchants Bank, payroll w/h	6,804.01
First Conrad Benefits Group, insurance buydown,	40.00
J & J Materials, road materials	52,477.08
Loup Valleys Rural Public Power District, shop services	184.78
Madison Nation Life, insurance	5.42
Miller Tire Service, tires	50.00
Nebraska Association of County Officials, NACO conference	320.00
Nebraska Department of Revenue, payroll w/h	1,051.67
Nebraska Department of Revenue, quarterly tax	1,048.00
Northeast Nebraska Telephone Co, services	93.05
PowerPlan, repairs	16,323.49
Sapp Bros Petroleum, INC., diesel	16,787.36
The Parts Bin, Inc, supplies	293.58
Titan Machinery-North Platte, seal kit	98.20
Ulrich Gravel Inc, gravel	30,787.79
Van Diest Supply Co, chemicals	974.80
Verizon Wireless, cell phone	42.93
VSP Insurance Co, vision insurance	73.30
We Mart, road fuel	616.57

Pokorny made a motion to approve claims as presented, seconded by Plugge. Voting aye: Pokorny, Plugge, and Heinz. Voting nay: none.

With no further business Heinz made a motion to adjourn the meeting at 9:48 am seconded by Pokorny. Voting aye: Heinz, Pokorny, and Plugge. Voting nay: none.

The next regular meeting will be held on Wednesday, October 30, 2024, at 8 a.m.

Cara Snider, County Clerk

Travis Heinz, Board Chairman

Lammers, Abel & Kaps CPA's, P.C.

Charles Abel, CPA
Tyler Kaps, CPA
Pam Slagle, CPA
Mary Glesinger, CPA

Certified Public Accountants
140 N. 16th Street
PO Box 142
Ord, Nebraska 68862

Phone: 308-728-3015
Fax: 308-728-7977

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
SEP 30 2024
STATE OF NEBRASKA

ACCOUNTANTS' COMPILATION REPORT

To The Board Members
Wheeler County
Bartlett, Nebraska

Management is responsible for the accompanying forecast of the Wheeler County, which comprises the forecasted statement of receipts, disbursements and fund balance - cash basis for the year ended June 30, 2025 and the related summary of significant assumptions in accordance with guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA).

Management is also responsible for the accompanying financial statements of the Wheeler County, which comprise the statements of receipts, disbursements and fund balances - cash basis for the years ended June 30, 2023 and 2024 included in the accompanying prescribed form in accordance with the cash basis of accounting.

We have performed the compilation engagements in accordance with Accounting and Review Services promulgated by the Statements on Standards for Accounting and Review Services Committee of the AICPA. We did not audit, examine or review the forecast or the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the forecast or the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts and are not intended to be presented in accordance with in the cash basis of accounting.

AICPA presentation guidelines require a forecast to disclose that it is prepared using the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Management has not disclosed this matter.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a forecast established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the Wheeler County's forecasted statement of receipts, disbursements and fund balances. Accordingly, the forecast is not designed for those who are not informed about such matters.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The accompanying prescribed form and this report are intended solely for the information and use of the Wheeler County and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Lammers, Abel & Kapr, CPA's

September 23, 2024
Ord, Nebraska