2025 - 2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
BOONE COUNTY

This budget is for the Period JULY 1, 2025 through JUNE 30, 2026

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 9-30-2025
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
COUNTY GENERAL FUND		4,762,732.00	4,762,732.00
Total All Funds	0.00	4,762,732.00	4,762,732.00

Report of Interlocal Agreements & Joint Public Agencies

Was this subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of JULY 1, 2024 through June 30, 2025?

[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, 2024 through June 30, 2025?

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

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

Total Certified Valuation	3,586,135,952

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

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	2,475,000.00
Interest	89,078.75
Total Bonded Indebtedness	2,564,078.75

ENTITY OFFICIAL ADDRESS

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

NAME	Boone County
ADDRESS	222 S 4th St
CITY & ZIP CODE	Albion 68620
TELEPHONE	402-395-2055
WEBSITE	boonecountyne.gov

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Jon Lindgren	Sarah Robinson	Richard Martinsen
TITLE / FIRM NAME	Chairman	County Clerk	CPA
TELEPHONE	402-395-6619	402-395-2055	402-395-6004
EMAIL ADDRESS	comm2@boonecountyne.gov	clerk@boonecountyne.gov	rmartinsen@nebcpa.com

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

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [√] Preparer

BOONE COUNTY COUNTY

BUDGET MESSAGE

The County Commissioners and the County Officials of Boone County are working jointly to hold expenses down and therefore keep the levy at a manageable level, while still providing the services to the residents of Boone County that they have come to expect. Inflation and possible tariffs are cause for concern. We have kept the tax requirement the same as last year but we are aware of the possiblity of future price increases in the costs of running the county. Our county does authorize petty cash amounts-see the attached copy of the resolution authorizing these amounts. All other bills are ran through our County Clerks office and are approved for payment by the County Commissioners. Currently Boone County has two bond issues outstanding.

Chairperson of County Board

RESOLUTION NO. 2025 - 45

WHEREAS, the Boone County Board of Commissioners adopted the 2025-2026 County Budget on September 15, 2025 pursuant to Nebraska Revised Statutes 13-501 to 13-515. The total budget requirements of $91,252,701.00 will necessitate $4,762,732.00 to be raised by taxation; and

WHEREAS, the County Commissioners and the County Officials of Boone County are working jointly to hold expenses down and therefore keep the levy at a manageable level, while still providing the services to the residents of Boone County that they have come to expect; and

WHEREAS, Inflation, infrastructure upgrades-including hard surface projects, insurance premium increases were some of the primary factors in compiling the budget; and

WHEREAS, the Boone County Board of Commissioners have approved and authorized the following accounts within County Offices to receive and disburse fees, etc. that have a beginning balance that does not appear in the County Treasurer's Office reports:

• Boone County Imprest Payroll (Clerk)-Resolution No. 2020-05	$ 1,000.00
• Boone County Imprest Vendor (Clerk)-Resolution No. 2020-06	$ 2,500.00
• Boone County Court Justice (Petty Cash)-Resolution No. 2020-07	$ 50.00
• Boone County Court Justice-Deputy (Petty Cash)-Resolution No. 2023-10	$ 20.00
• Boone County District Court (Petty Cash)-Resolution No. 2023-08	$ 50.00
• Boone County District Court-Deputy (Petty Cash)-Resolution No. 2023-09	$ 20.00
• Boone County Sheriff	$ 483.11

WHEREAS, the Boone County Board of Commissioners have approved and authorized the following accounts within County Offices to receive and disburse fees, etc. that balance to zero:

- Boone County Attorney
- County Veteran's Aid

WHEREAS, at any time the above-mentioned accounts are closed, the funds are to be deposited into the respective County fund with the Boone County Treasurer.

NOW, THEREFORE, BE IT RESOLVED by the Boone County Board of Commissioners to approve the resolution as stated.

Motion made by Commissioner Lindgren, second by Commissioner Yosten.
Roll Call Vote: Yeas: Lindgren, Yosten, Niewohner. Nays: None. Motion carried.

Dated this 15th day of September, 2025.

ATTEST:

COUNTY CLERK BOONE COUNTY NEBRASKA Official Seal

Sarah Robinson, Boone County Clerk

BOONE COUNTY BOARD OF COMMISSIONERS

Jon Lindgren, Chairman

Brian J. Yosten, Vice Chairman

Matt Niewohner, Member



MUELLER & HONCIK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Board Members
Boone County
Albion, NE

Management is responsible for the accompanying historical financial information the Boone County included in the accompanying prescribed form for the years ended June 30, 2025 and 2024 in accordance with the Nebraska Auditor of Public Accounts, and for determining that such framework is acceptable in the circumstances. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements 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 this historical financial information.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of the Boone County for the year ending June 30, 2026 in accordance with the attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted information is limited to presenting, in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted information or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because the 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.

Management has elected to omit the summary of significant assumptions and accounting policies required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. If the omitted assumptions and policies were included in the forecast, they might influence the user's conclusions about the County's operations for the forecast period. Accordingly, this forecast is not designed for those who are not informed about such matters.

Other Matters

1365 24th Avenue, STE 100
PO Box 1065
Columbus, NE 68602-1065
402-563-3538 (Phone)
402-563-3530 (Fax)
contact@nebcpa.com

1212 W State Street
PO Box 107
Albion, NE 68620
402-395-6004 (Phone)
402-395-6602 (Fax)
contact@nebcpa.com

MUELLER & HONCIK, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

The historical financial information included in the accompanying prescribed form are intended to comply with the requirements of the Nebraska Auditor of Public Accounts, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The forecasted budget included in the accompanying prescribed form is presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Mueller & Honcik, P.C.
Albion, Nebraska
September 23, 2025

1365 24th Avenue, STE 100
PO Box 1065
Columbus, NE 68602-1065
402-563-3538 (Phone)
402-563-3530 (Fax)
contact@nebcpa.com

1212 W State Street
PO Box 107
Albion, NE 68620
402-395-6004 (Phone)
402-395-6602 (Fax)
contact@nebcpa.com

BOONE COUNTY COUNTY

RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2025, to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the County Board on the 8th day of September, 2025.

NOW, THEREFORE, BE IT RESOLVED, by the Board of COMMISSIONERS of Boone County, Nebraska as follows:

SECTION 1. That the budget for the Fiscal Year July 1, 2025, to June 30, 2026, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for Boone 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, 2025, and ending June 30, 2026.

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 15th DAY OF SEPTEMBER, 2025.

COUNTY BOARD	
Jon Lindgren	
Brian J. Yosten	
Matt Niewohner	

RESOLUTION NO. 2025 - 46

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2025 to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the County Board on the 8th day of September, 2025; and

WHEREAS, Boone County held their Final Tax Request hearing in accordance with §77-1632 on September 15, 2025 at 8:30 A.M. in the Boone County Commissioners Meeting Room at the Boone County Courthouse; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of the County of Boone, Nebraska, resolves that:

1. That the budget for the Fiscal Year July 1, 2025 to June 30, 2026, as categorically evidenced by the Budget Document, and the same hereby is, adopted as the Budget for Boone County for said fiscal year.
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, 2025, and ending June 30, 2026.
3. That the income necessary to finance the appropriations made and expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

Motion was made by Niewohner, second by Yosten to approve and adopt the County Budget for 2025-2026. Roll call vote: Yeas: Niewohner, Yosten, Lindgren. Nays: None. Motion carried.

Passed and approved on September 15, 2025.

COUNTY CLERK Official Seal BOONE COUNTY NEBRASKA

ATTEST:

Sarah Robinson, County Clerk

BOONE COUNTY BOARD OF COMMISSIONERS

Jon Lindgren, Chairman

Brian J. Yosten, Vice Chairman

Matt Niewohner, Member

RESOLUTION NO. 2025 - 47

WHEREAS, Nebraska Revised Statute §77-1632 provides that the Governing Body of Boone County, Nebraska shall pass a resolution to set the amount of its property tax request after holding the required public hearing; and

WHEREAS, a public hearing was held on September 8, 2025 and a property tax request hearing was held on September 15, 2025 as required by law to hear and consider comments concerning the property tax request; and

WHEREAS, it is in the best interests of the County of Boone, Nebraska by the Boone County Board of Commissioners, that the property tax request for the current year be a different amount than the property tax request for the prior year.

NOW, THEREFORE, the Governing Body of the County of Boone, Nebraska, by a majority vote by the Boone County Board of Commissioners, resolves that:

1. The 2025-2026 property tax request be set at $4,762,732.00, which is no different from the 2024-2025 property tax request of $4,762,732.00.
2. The 2025 county tax rate is 0.132810, which is different from the 2024 tax rate of 0.150000.
3. The total 2025 assessed value of property differs from the 2024 total assessed value by 13%.
4. 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 0.132810 per $100 of assessed value.
5. The County of Boone, Nebraska proposes to adopt a property tax request that will cause its tax rate to be 0.132810 per $100 of assessed value.
6. Based on the proposed property tax request and changes in other revenue, the total operating budget of the County of Boone, Nebraska will be less than last year's by 11%.
7. A copy of this resolution will be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion was made by Yosten, second by Lindgren at the September 15, 2025 public meeting to approve the County Budget for 2025-2026 as published and presented with the above property tax requests. Roll call vote: Yeas: Yosten, Lindgren, Niewohner. Nays: None. Motion carried.

Passed and approved on September 15, 2025.

COUNTY CLERK Official Seal BOONE COUNTY NEBRASKA

ATTEST:

Sarah Robinson, County Clerk

BOONE COUNTY BOARD OF COMMISSIONERS

Jon Lindgren, Chairman

Brian J. Yosten, Vice Chairman

Matt Niewohner, Member

BOONE COUNTY

Summary of All Funds

	Actual 2023-2024 (1)	Actual 2024-2025 (2)	Requested 2025-2026 (3)	Proposed 2025-2026 (4)	Adopted 2025-2026 (5)
Disbursements and Transfers:					
Operating Expenses	7,186,950.46	7,277,346.95	66,766,378.00	66,850,378.00	66,850,378.00
Capital Outlay	1,521,093.58	1,176,880.65	13,773,369.00	13,773,369.00	13,773,369.00
Debt Service	965,533.75	958,142.50	1,121,743.00	1,121,743.00	1,121,743.00
Transfers Out	3,652,552.93	3,129,511.50	9,507,211.00	9,507,211.00	9,507,211.00
Unknown Type	0.00	0.00	84,000.00	0.00	0.00
Total Disbursements and Transfers	13,326,130.72	12,541,881.60	91,252,701.00	91,252,701.00	91,252,701.00
Balance, Receipts and Transfers:					
Net Cash Balance	17,931,422.00	18,614,906.92	23,006,938.00	23,006,938.00	23,006,938.00
Intergovernmental Federal	75,737.80	0.00	100,000.00	100,000.00	100,000.00
Intergovernmental State	3,113,988.40	3,400,071.01	2,644,828.00	2,644,828.00	2,644,828.00
Intergovernmental Local	3,246,158.45	3,503,881.36	53,008,365.00	53,008,365.00	53,008,365.00
Personal and Real Property Taxes	3,921,178.06	3,900,448.96	4,762,732.00	4,762,732.00	4,762,732.00
Transfers In	3,652,552.93	3,129,511.50	9,507,211.00	9,507,211.00	9,507,211.00
Total Resources Available	31,941,037.64	32,548,819.75	93,030,074.00	93,030,074.00	93,030,074.00
Balance Forward/Cash Reserve	18,614,906.92	20,006,938.15	1,777,373.00	1,777,373.00	1,777,373.00
Cash Reserve Percentage					3%

***The 2024-2025 Actual Balance Forward/Cash Reserve does not match the 2025-2026 Adopted Net Cash Balance OK- Rounding only

BOONE COUNTY

Schedule of Budgeted Disbursements

For the Year Ended June 30, 2026

Functions/Programs	Operating*	Capital Outlay	Debt Service	Other**	Total Disbursements
Governmental:					
General Government	1,688,972.00	124,850.00	0.00	0.00	1,813,822.00
Public Safety - Law Enforcement	1,362,795.00	162,667.00	0.00	0.00	1,525,462.00
Public Safety - Other	167,450.00	268,320.00	0.00	38,973.00	474,743.00
Public Works - Highways & Roads	6,064,275.00	8,108,654.00	0.00	746,845.00	14,919,774.00
Public Works - Other	64,555.00	6,900.00	0.00	0.00	71,455.00
Public Health & Social Services	146,545.00	75,202.00	0.00	0.00	221,747.00
Culture and Recreation	101,320.00	0.00	374,898.00	0.00	476,218.00
Community Development	649,817.00	108,000.00	0.00	35,000.00	792,817.00
Miscellaneous	6,380,899.00	1,605,750.00	746,845.00	8,686,393.00	17,419,887.00
Business-type Activities:					
Airport	0.00	0.00	0.00	0.00	0.00
Nursing Home	0.00	0.00	0.00	0.00	0.00
Hospital	50,000,000.00	3,000,000.00	0.00	0.00	53,000,000.00
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	223,750.00	313,026.00	0.00	0.00	536,776.00
Total Disbursements and Transfers	66,850,378.00	13,773,369.00	1,121,743.00	9,507,211.00	91,252,701.00

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

Boone County

2025-2026 Property Tax Request Authority Computation Form

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	**$ 4,762,732.00**	
Less: Prior Year Exceptions Utilized (Will all be zero for 2025-2026 budget because first year new cap)			
Approved Bonds *(prior year Line 16)*	(2)	0.00	
Emergency Response *(prior year Line 17)*	(3)	0.00	
Public Safety Services *(prior year Line 18)*	(4)	0.00	
County Attorneys *(prior year Line 19)*	(5)	0.00	
County Public Defenders *(prior year Line 20)*	(6)	0.00	
Response to Public Safety Threat *(prior year Line 21)*	(7)	0.00	
Public Safety Interlocal Agreements *(prior year Line 22)*	(8)	0.00	
Voter Approved Increase *(prior year Line 23)*	(9)	0.00	
Unused Authority used in the prior year *(prior year Line 24)*	(10)	0.00	
TOTAL Prior Year Exceptions Utilized (total Line 2 through 10)	**(11)**	**0.00**	
Preliminary Property Tax Request Authority (Line 1 - Line 11)			**(12) 4,762,732.00**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 4,763,063.00 (13)

Growth Percentage per County Assessor

10,366,687.00 (2025 Growth Value) / 3,175,154,689.00 (2024 Total Valuation) = 0.33% (14a)

Line 14 equals Line 13 minus Line 2 & 3, multiplied by Line 14a — 15,551.11 Increase due to Growth (14)

Inflation Percentage

5.17% (15a)

(Line 15 equals Line 13 minus Line 2 & 3, multiplied by Line 15a — 246,250.36 Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for the principal & interest on bonds on cover page (page 1))*	(16)	0.00
Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2)	(17)	0.00
Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3)	(18)	0.00
County Attorneys	(19)	0.00
County Public Defenders	(20)	0.00
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 08/21/2024	(21)	0.00
Support of an interlocal agreement relating to public safety	(22)	0.00
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	0.00
Prior Years's Unused Property Tax Authority Used This Year *(Cannot exceed amount on Supporting Schedule 1, Line 1)*	(24)	0.00

Total Exceptions Utilized *(Total lines 16 through 24)*	(25)	0.00
2025-2026 Total Property Tax Request Authority *(Total Lines 12, 14, 15, 25)*	(26)	5,024,533.47
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	4,762,732.00
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, Line 3)* *(Line 26 minus 27, MUST be greater than or equal to $0.00)*	(28)	261,801.47

Boone County

2025-2026 Property Tax Request Authority Supporting Schedules

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

Converted 2024-2025 Unused Restricted Funds Authority	(1)	$ 238,153.00
Less: Amount used this year *(from Computation From, Line 24) (cannot exceed Line 1)*	(2)	0.00
Add: Unused Authority created this year *(from Computation From, Line 28)*	(3)	261,801.47
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	499,954.47

Schedule 2 - Declared Emergency Exception Certification

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, Line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
Total Emergency Response Exception *(must agree to Computation Form, Line 17)*			**$ 0.00**

Schedule 3 - Description of Public Safety Services Exception

If using a public safety services exception on the Property Tax Request Authority Computation Form, Line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
Total Public Safety Exception *(must agree to Computation Form, Line 18)*	**$ 0.00**

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Boone County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Butler/Merrick/Nance/Polk/Sauders Cos.	3/14/2022 - 5 yr term	911 Emergency Comm Equip Sharing Agmt
Nebraska DHHS	01/01/2021-12/31/2025	Access to Electronic Reg. System
County of Nance/UNL Board of Regents	1/1/2022-5 Yr Term	Admin of the Nebr. Ext Educator Prgm
Northeast Nebr. Area on Agency	3/7/1978 to Termination	Agmt-provide comp/coordinated syst
Boone Co Health Center	07/01/2024-Termination	Ambulance Garage/Storage
Boone Co. Health Center/County Amb. Serv	10/25/2017 to Termination	Business Assoc. Agmt for County Amb.
Admin Office of Courts/Prob	1/1/2025-12/31/2025	Clerk Mag as Ex Officio CDC
City of Albion	8/1/2015 until annexation by Albion	Consolidation of Extra. Jurisdiction
Nebr. Intergovernmental Risk Mgmt Assoc	11/1987 to termination	County pool insurance
County of Nance / County of Merrick	07/01/2024-06/30/2030	Emer. Mgmt Services
City of Albion	2/9/2016 to Termination/ Annexation	Fairview St. Drainage Improvement Proj.
City of Albion / Boone County Ag Society	4/26/21-Automatically renews	Ingress/Egress for access to City wells
City of Albion, NE	4/1/2025-4/1/2026	Joint law enforcement 1 mi. jurisdiction
Northeast NE Juvenile Services Inc	12/1/15-06/01/27-Renews succ 1 yr terms	Juvenile detention facilities
City of St. Edward	5/1/2013 - Renews annually on 5/1	Kennel for impounded pets
City of Albion	02/14/2023 until Termination	Law Enforcement Coverage-As Needed
Cedar Rapids, Petersburg, Primrose	Effective 8/1/18-Renews succ. 1 yr terms	Law Enforcement Services

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Boone County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
City of St. Edward	01/01/2023-Renews 1 yr terms	Law Enforcement Services
Boone County Ag Society	5/1/2023-5/1/2026	Lease-Boone Co Fairgrounds
Cruise & Associates	06/25/2025	Ltr of Understanding re: Audit FYE 2025
Village of Petersburg	11/25/2015 to termination or annexation	Maintenance of certain streets
Nebraska DHHS	Agmt attached to ERS II/ Marr.Lic. Reg.	Master Interagency/Bus.Assoc.Agmt
Nebr. Department of Veterans	1/1/22-12/31/23.Renews for 2, 2 Year Tm	Mem of Understanding VETRASPEC
BCDA, Inc/AEDC/St. Edward/etal	07/01/2024-06/30/2026	Membership/Disbursement Agreements
Region IV Inc - Wayne, NE	1974 to Termination	Mental Illness
Madison County Attorney	07/01/2025-06/30/2026	MOU re: NE Crime Comm. Juv Services
City/Rural Fire Boards Albion etal	06/30/2025-07/01/2028	Mutual Finance Organization
Sandhills Weed Management Area	2023-3 year terms	Noxious Weed Management
Nebr. Regional Interoperability Network	8/26/2015-12/31/2025	Participation to suppport public safety
Nebraska DHHS	10/01/2024-09/30/2029	Provide courts/LE Officials
Boone County Amb Serv/Other Agencies	5/18/18 - Indefinite until Terminated	Provide mutual aid upon request
Northeast Nebr. Economic Dev. District	11/15/2021 until Termination	Provide services re: dev. of local comm.
County of Nance	1/1/2022-5 yr term	Provide services/facilities re: Ext Work
Butler/Colfax/Dodge/Howard etal.	Duration of 2007 DHS Grant period	Regional Planning, Exc & Trng

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Boone County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Madison County/Boone County	07/02/2024 until completion	Shared Cost-340th Ave Road Project
City of St. Edward	1 Year - Renewable on annual basis	Shared serv. of the Board of Health
Northeast NE Solid Waste Coalition	1/8/2024-Third Amendment	Solid Waste Mangement
Region 4 Behavioral Health Systems	1974 to Termination	Substance Use Disorders
Boone Co. Health Center/County Amb Serv.	07/01/2021 to Termination	Transportation of patients
Village of Cedar Rapids	5/7/2021 - Until Completion	Update County Comp Zng Dev. Plan
Village of Petersburg	5/17/2021 - Until Completion	Update County Comp Zng Dev. Plan
Nebr. Office of Chief Info Officer	Term of 5 Yrs until Termination	Use of Comm tower/shelter for radio comm
County of Greeley	01/01/2025-12/31/2025	VSO services for Greeley County
Cedar Rapids / Petersburg	12/2010 to Termination	Zoning Administrative Services

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

BOONE COUNTY COUNTY

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

NONE

BOONE COUNTY

2025 - 2026 Allowable Growth Percentage Computation Form

Calculation of Base Property Tax Request Authority

Prior Year Total Property Tax Request *(Total Personal and Real Property Required from **prior year** budget - Cover Page)*		(1)	$4,762,732.00
Base Limitation Percent Increase (2%)	2.00%	(2)	
Real Growth Percentage Increase $10,366,687.00 (2025 Real Growth Value per Assessor) / $3,175,154,689.00 (Prior Year Total Valuation per Assessor) =	0.33%	(3)	
Total Allowable Growth Percentage Increase (Line 2 + Line 3)		(4)	2.33%
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)		(5)	$110,971.66
TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)		(6)	$4,873,703.66

Actual Property Tax Request

2025 - 2026 ACTUAL Total Property Tax Request *(Total Personal and Real Property Required from Cover Page)*		(7)	$4,762,732.00

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

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

BOONE 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 GENERAL FUND	4,762,732.00	-	3,586,135,952	0.132810	0.000000
Total County Budgeted Countywide Entities				**0.132810**	
Other Countywide Entities					
Ag Society				0.007669	
Historical Society				0.001632	
Total Countywide Levy				**0.142111**	
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			565,052	0.015757	
Other entities property taxes designated for interlocal agreements			0	0.000000	
Total County Levy Authority (Cannot exceed 50 cents)				**0.465757**	**(1)**
Levy Limit Analysis					
Countywide Levy				0.142111	
Fire District - Largest General Levy Authority granted by the County Board				0.020000	
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				**0.162111**	**(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.

RESOLUTION NO. 2025 - 44

WHEREAS, Nebraska Statute 77-3443 (3) requires all political subdivisions subject to county levy authority to submit a preliminary request for levy allocation to the County Board on or before August 1; and

WHEREAS, Nebraska Statute 77-3443 (4) provides that the County Board adopt a resolution which determines a final allocation of levy authority to its political subdivisions on or before September 1; and

WHEREAS, the Boone County Board of Commissioners have received levy allocation requests from various political subdivisions for the 2025-2026 fiscal year; and

WHEREAS the Albion, Cedar Rapids, Petersburg, Primrose, and St. Edward Rural Fire Districts have formed a Mutual Finance Organization, with each of its members requesting that the levy rate be set at 2.0 cents per hundred dollars of valuation; and

WHEREAS, the Board of Commissioners has reviewed the levy requests submitted to determine that no parcel of property in the county will exceed the allowable levy limits as outlined in state statutes.

NOW, THEREFORE, BE IT RESOLVED, that the following levy allocations are hereby authorized for the 2025-2026 fiscal year:

SUBDIVISION	PROPERTY TAX AMOUNT	VALUATION	LEVY ALLOCATED
General and Sinking Funds of Fire Districts			
Albion Rural Fire District #1			0.020000
Cedar Rapids Rural Fire District #4			0.020000
Petersburg Rural Fire District #2			0.020000
Primrose Rural Fire District #5			0.020000
St. Edward Rural Fire District #3			0.020000
Boone County Agricultural Society			
General Fund	$100,000.00	3,586,135,952	0.002789
Sinking Fund	$175,000.00	3,586,135,952	0.004880
Total	$275,000.00		0.007669
Boone County Historical Society			
General Fund	$ 18,805.00	3,586,135,952	0.000524
Sinking Fund	$ 39,717.00	3,586,135,952	0.001108
	$ 58,522.00		0.001632

Motion made by Commissioner Niewohner, second by Commissioner Yosten.
Roll Call Vote: Yeas: Niewohner, Yosten, Lindgren. Nays: None. Motion carried.

Dated this 27th day of August, 2025.

ATTEST:

Sarah Robinson, Boone County Clerk

COUNTY CLERK Official Seal BOONE COUNTY NEBRASKA

BOARD OF COMMISSIONERS
BOONE COUNTY, NEBRASKA

Jon Lindgren, Chairman

Brian J. Yosten, Vice Chairman

Matt Niewohner, Member

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

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

received 8/14/2025

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOONE

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
BOONE COUNTY	County-General	10,366,687	3,586,135,952	3,175,154,689	0.33

* *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

***Note**: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*

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

I DAN LUEKEN, BOONE 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.

Dan Lueken
(signature of county assessor)

COUNTY ASSESSOR Official Seal BOONE COUNTY, NEBRASKA

8-14-25
(date)

CC: County Clerk, BOONE County

CC: County Clerk where district is headquartered, 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 (July 2025)

Assessor's Use Only

163,145,167 Pers Prior
165,040,001 Pers Value

3,012,009,522 Real Prior
3,421,095,951 Real Value

BOONE COUNTY

County Treasurer Summary of Uncollected Taxes

Tax Year	Amount
2024	$4,670,887.83
2023	$10,893.67
2022	$1,243.56

Boone

YEAR 2024 TAX REMAINING REPORT

Real & Personal, All Collection Records
Ending Date - 06/30/2025

Tax District	Description	Total Tax	Tax Collected	Tax Remaining	% Collected
3	C1	1,739,952.16	1,225,960.68	513,991.48	70.46%
6	C75	229,707.04	147,941.70	81,765.34	64.40%
9	C17	311,734.42	202,574.48	109,159.94	64.98%
10	STED-'10 TIF CRNSTNE	4,904.20	2,452.10	2,452.10	50.00%
11	STED-'12 TIF REDEV	4,592.10	2,296.05	2,296.05	50.00%
12	C1P	233,468.26	153,603.67	79,864.59	65.79%
13	PBURG-'11 REDEV	8,438.60	6,900.49	1,538.11	81.77%
14	PBURG-'12 TIF REDEV	9,617.48	5,991.49	3,625.99	62.30%
15	C75P	43,070.42	31,343.61	11,726.81	72.77%
200	1	2,838,556.18	2,015,148.61	823,407.57	70.99%
201	1A	106,781.42	73,509.47	33,271.95	68.84%
202	1B	139,707.16	87,404.05	52,303.11	62.56%
203	1C	978,406.54	629,962.15	348,444.39	64.39%
204	1D	1,370,715.82	994,010.19	376,705.63	72.52%
205	1E	174,997.80	128,597.64	46,400.16	73.49%
206	1F	626,611.68	497,426.93	129,184.75	79.38%
207	1G	312,590.68	244,777.49	67,813.19	78.31%
210	1J	245,595.10	174,577.97	71,017.13	71.08%
213	1M	46,559.02	31,018.13	15,540.89	66.62%
216	1P	119,310.92	95,347.05	23,963.87	79.91%
219	1S	155,564.56	90,256.15	65,308.41	58.02%
221	1U	40,389.42	27,793.83	12,595.59	68.81%
300	75A	2,011,999.20	1,403,823.68	608,175.52	69.77%
302	75C	123,948.80	76,070.48	47,878.32	61.37%
303	75D	22,922.72	14,053.46	8,869.26	61.31%
304	75E	776,130.72	552,915.32	223,215.40	71.24%
400	17A	46,281.80	29,680.10	16,601.70	64.13%
401	17B	6,135.88	3,067.94	3,067.94	50.00%
402	17C	1,485,868.76	995,052.78	490,815.98	66.97%
403	17D	25,303.90	13,754.59	11,549.31	54.36%
500	A18A	50,916.06	38,123.59	12,792.47	74.88%
501	A18B	232,497.62	168,694.24	63,803.38	72.56%
600	CV60	45,900.96	27,152.95	18,748.01	59.16%
700	M13A	28,433.86	24,929.52	3,504.34	87.68%
701	M13B	11,094.12	5,552.87	5,541.25	50.05%
702	M13C	574,131.24	406,927.25	167,203.99	70.88%
703	M13D	113,564.26	60,423.77	53,140.49	53.21%
706	M13G	2,157.52	2,128.13	29.39	98.64%
707	M13H	20,120.64	15,898.65	4,221.99	79.02%
708	M13J	4,748.10	4,741.73	6.37	99.87%
800	M80A	46,710.88	35,706.75	11,004.13	76.44%
801	M80B	254,503.20	225,682.19	28,821.01	88.68%
900	N1	26,968.40	23,118.63	3,849.77	85.72%
902	N1B	8,794.10	4,397.05	4,397.05	50.00%
1202	PBURG-'13 TIF REDEV	5,745.00	2,872.50	2,872.50	50.00%
1901	STED-'13 TIF REDEV	17,216.60	9,742.79	7,473.81	56.59%
1902	STED 2017 TIF STOCK	6,579.72	6,579.72	0.00	100.00%
1903	STED-2018 TIF SINDELAR	1,854.80	927.40	927.40	50.00%
1904	STED-2024 TIF STED FLORAL	0.00	0.00	0.00	0.00%
	Grand Totals	**15,691,799.84**	**11,020,912.01**	**4,670,887.83**	**70.23%**

Boone

YEAR 2024 TAX REMAINING REPORT BY FUND

Real, Personal, Drainage, Occupation All Collection Records
Ending Date - 06/30/2025

Fund	Description	Total Tax	Tax Collected	Tax Remaining	% Collected
100	COUNTY GENERAL	3,866,916.15	2,720,691.17	1,146,224.98	70.36%
6101	SCHOOL DIST #1	3,509,703.64	2,490,300.76	1,019,402.88	70.95%
6106	SCHOOL DIST #75	1,583,596.29	1,101,422.51	482,173.78	69.55%
6117	SCHOOL DISTRICT #17	1,092,601.46	725,842.24	366,759.22	66.43%
6180	SCHOOL DIST #M80	169,448.14	147,014.12	22,434.02	86.76%
6192	SCHOOL DIST A18	150,407.94	109,760.24	40,647.70	72.98%
6194	SCHOOL DIST M13	340,357.63	234,843.43	105,514.20	69.00%
6196	SCHOOL DIST #CV60	27,671.87	16,369.44	11,302.43	59.16%
6199	SCHOOL DIST #N1	24,483.76	18,842.88	5,640.88	76.96%
6201	SCHOOL #1 BOND	670,605.84	475,956.41	194,649.43	70.97%
6280	M80 BOND	41,164.64	35,703.86	5,460.78	86.73%
6294	M13 BOND	101,863.20	70,386.91	31,476.29	69.10%
6296	#GW10 BOND	4,385.74	2,594.41	1,791.33	59.16%
6301	SCHOOL #1-SINKING	317,529.16	225,301.96	92,227.20	70.95%
6306	SCHOOL # 75-SINKING	165,329.65	114,990.03	50,339.62	69.55%
6317	SCHOOL #17-SINKING	12,907.84	8,574.99	4,332.85	66.43%
6392	SCHOOL #A18-SINKING	8,847.66	6,456.58	2,391.08	72.98%
6394	SCHOOL #M13-SINKING	44,095.29	30,425.32	13,669.97	69.00%
6396	CV60 SINKING FUND	777.74	460.08	317.66	59.16%
6399	N1 SINKING FUND	1,097.01	844.27	252.74	76.96%
6806	SCHOOL #75- QUALIFIED CAPITAL	14,777.21	10,277.84	4,499.37	69.55%
6907	ESU #7	275,418.69	193,643.23	81,775.46	70.31%
6908	ESU #8	28,019.08	20,571.36	7,447.72	73.42%
6909	ESU #10	69,753.69	48,440.27	21,313.42	69.44%
7201	CN CAP IMPR.	357,258.34	248,508.33	108,750.01	69.56%
7202	NE CAP IMPR.	158,330.48	114,250.49	44,079.99	72.16%
7301	LOWER LOUP NRD	739,197.82	515,594.46	223,603.36	69.75%
7302	LOWER PLATTE NRD	82,833.57	61,813.04	21,020.53	74.62%
7701	FIRE DIST #1	31,424.52	21,688.95	9,735.57	69.02%
7702	FIRE DIST #2	22,939.63	17,047.57	5,892.06	74.31%
7703	FIRE DIST #3	43,051.49	29,296.92	13,754.57	68.05%
7704	FIRE DIST #4	19,414.84	13,404.33	6,010.51	69.04%
7705	FIRE DIST #5	12,093.52	8,671.19	3,422.33	71.70%
7706	SPALDING-FIRE DIST # 6-GENERAL	5,610.59	4,393.43	1,217.16	78.31%
7707	NEWMAN GROVE FIRE DIST # 7-GENERAL	66,558.39	47,098.28	19,460.11	70.76%
7801	FIRE DIST #1-SINKING	118,216.06	81,591.81	36,624.25	69.02%
7802	FIRE DIST #2-SINKING	68,818.92	51,142.72	17,676.20	74.31%
7804	FIRE DIST #4-SINKING	58,244.52	40,213.02	18,031.50	69.04%
7805	FIRE DIST #5-SINKING	22,459.40	16,103.65	6,355.75	71.70%
7806	SPALDING FIRE DIST # 6-SINKING	637.28	499.03	138.25	78.31%
8601	ALBION	612,175.78	431,335.68	180,840.10	70.46%
8606	CEDAR RAPIDS	110,011.81	70,852.57	39,159.24	64.40%
8617	ST. EDWARD	113,468.37	73,735.19	39,733.18	64.98%
8618	ST ED-2010 TIF CORNERSTONE BANK	4,904.20	2,452.10	2,452.10	50.00%
8619	ST ED-2012 TIF REDEVELOPMENT	4,592.10	2,296.05	2,296.05	50.00%
8620	ST ED-2013 TIF REDEVELOPMENT	17,216.60	9,742.79	7,473.81	56.59%
8621	ST ED-2017 TIF STOCK	6,579.72	6,579.72	0.00	100.00%
8622	STED-2018 TIF SINDELAR	1,854.80	927.40	927.40	50.00%
8636	PETERSBURG	85,788.66	56,442.16	29,346.50	65.79%
8637	PBURG-2011 TIF REDEVELOPMENT	8,438.60	6,900.49	1,538.11	81.77%
8638	PBURG-2012 TIF REDEVELOPMENT	9,617.48	5,991.49	3,625.99	62.30%
8639	PBURG-2013 TIF REDEVELOPMENT	5,745.00	2,872.50	2,872.50	50.00%
8641	PRIMROSE	17,592.54	12,802.61	4,789.93	72.77%
8701	ALBION GENERAL OBLIGATION BOND	137,487.66	96,873.05	40,614.61	70.46%
9200	FAIR-GENERAL	73,084.69	51,421.04	21,663.65	70.36%
9201	FAIR-SINKING	81,179.47	57,116.36	24,063.11	70.36%
9300	HISTORICAL SOCIETY	14,823.15	10,429.32	4,393.83	70.36%
9301	HISTORICAL SOC.-SINKING	31,296.23	22,019.48	9,276.75	70.36%
9455	ALBION AIRPORT	27,094.29	19,090.48	8,003.81	70.46%
	Grand Totals	**15,691,799.84**	**11,020,912.01**	**4,670,887.83**	**70.23%**

Boone

YEAR 2023 TAX REMAINING REPORT

Real & Personal, All Collection Records
Ending Date - 06/30/2025

Tax District	Description	Total Tax	Tax Collected	Tax Remaining	% Collected
3	C1	2,144,379.56	2,141,902.20	2,477.36	99.88%
6	C75	283,450.34	281,452.68	1,997.66	99.30%
9	C17	439,867.96	436,428.50	3,439.46	99.22%
10	STED-'10 TIF CRNSTNE	7,244.44	7,244.44	0.00	100.00%
11	STED-'12 TIF REDEV	6,293.16	6,293.16	0.00	100.00%
12	C1P	345,567.14	345,567.14	0.00	100.00%
13	PBURG-'11 REDEV	13,480.26	13,480.26	0.00	100.00%
14	PBURG-'12 TIF REDEV	13,410.88	13,410.88	0.00	100.00%
15	C75P	52,736.04	52,612.86	123.18	99.77%
200	1	4,073,845.00	4,073,845.00	0.00	100.00%
201	1A	173,421.26	173,421.26	0.00	100.00%
202	1B	189,815.36	189,815.36	0.00	100.00%
203	1C	1,463,108.50	1,463,108.50	0.00	100.00%
204	1D	2,057,728.00	2,057,728.00	0.00	100.00%
205	1E	243,676.06	243,676.06	0.00	100.00%
206	1F	890,488.36	890,488.36	0.00	100.00%
207	1G	457,389.02	457,389.02	0.00	100.00%
210	1J	338,068.76	338,068.76	0.00	100.00%
213	1M	66,124.20	66,124.20	0.00	100.00%
216	1P	162,579.44	162,579.44	0.00	100.00%
219	1S	199,341.44	199,341.44	0.00	100.00%
221	1U	58,134.46	58,134.46	0.00	100.00%
300	75A	2,542,293.08	2,542,266.22	26.86	100.00%
302	75C	149,644.50	149,644.50	0.00	100.00%
303	75D	26,331.02	26,331.02	0.00	100.00%
304	75E	966,201.96	965,842.20	359.76	99.96%
400	17A	54,651.52	54,651.52	0.00	100.00%
401	17B	7,032.38	7,032.38	0.00	100.00%
402	17C	1,844,597.14	1,844,597.14	0.00	100.00%
403	17D	27,067.80	27,067.80	0.00	100.00%
500	A18A	58,991.78	58,991.78	0.00	100.00%
501	A18B	261,650.04	261,650.04	0.00	100.00%
600	CV60	54,006.06	54,006.06	0.00	100.00%
700	M13A	33,160.38	33,160.38	0.00	100.00%
701	M13B	13,178.16	13,178.16	0.00	100.00%
702	M13C	695,340.64	692,871.25	2,469.39	99.64%
703	M13D	127,352.20	127,352.20	0.00	100.00%
706	M13G	3,390.40	3,390.40	0.00	100.00%
707	M13H	23,518.96	23,518.96	0.00	100.00%
708	M13J	6,099.76	6,099.76	0.00	100.00%
800	M80A	51,051.20	51,051.20	0.00	100.00%
801	M80B	286,644.60	286,644.60	0.00	100.00%
900	N1	27,559.70	27,559.70	0.00	100.00%
902	N1B	8,513.08	8,513.08	0.00	100.00%
1202	PBURG-'13 TIF REDEV	9,166.44	9,166.44	0.00	100.00%
1901	STED-'13 TIF REDEV	25,432.18	25,432.18	0.00	100.00%
1902	STED 2017 TIF STOCK	9,719.50	9,719.50	0.00	100.00%
1903	STED-2018 TIF SINDELAR	2,073.44	2,073.44	0.00	100.00%
	Grand Totals	**20,994,817.56**	**20,983,923.89**	**10,893.67**	**99.95%**

Boone

YEAR 2023 TAX REMAINING REPORT BY FUND

Real, Personal, Drainage, Occupation All Collection Records
Ending Date - 06/30/2025

Fund	Description	Total Tax	Tax Collected	Tax Remaining	% Collected
100	COUNTY GENERAL	4,014,534.52	4,012,870.30	1,664.22	99.96%
6101	SCHOOL DIST #1	5,972,214.93	5,971,305.25	909.68	99.98%
6106	SCHOOL DIST #75	2,129,280.11	2,128,319.82	960.29	99.95%
6117	SCHOOL DISTRICT #17	1,452,497.52	1,450,830.57	1,666.95	99.89%
6180	SCHOOL DIST #M80	200,066.97	200,066.97	0.00	100.00%
6192	SCHOOL DIST A18	165,745.19	165,745.19	0.00	100.00%
6194	SCHOOL DIST M13	450,332.06	449,101.21	1,230.85	99.73%
6196	SCHOOL DIST #CV60	33,800.56	33,800.56	0.00	100.00%
6199	SCHOOL DIST #N1	24,233.82	24,233.82	0.00	100.00%
6201	SCHOOL #1 BOND	716,390.81	716,281.69	109.12	99.98%
6280	M80 BOND	37,165.73	37,165.73	0.00	100.00%
6294	M13 BOND	95,213.38	94,953.14	260.24	99.73%
6296	#GW10 BOND	3,688.43	3,688.43	0.00	100.00%
6301	SCHOOL #1-SINKING	880,188.11	880,054.04	134.07	99.98%
6306	SCHOOL # 75-SINKING	207,228.74	207,135.28	93.46	99.95%
6317	SCHOOL #17-SINKING	38,856.52	38,811.93	44.59	99.89%
6392	SCHOOL #A18-SINKING	10,413.24	10,413.24	0.00	100.00%
6394	SCHOOL #M13-SINKING	45,033.56	44,910.48	123.08	99.73%
6396	CV60 SINKING FUND	897.83	897.83	0.00	100.00%
6399	N1 SINKING FUND	1,113.28	1,113.28	0.00	100.00%
6806	SCHOOL #75- QUALIFIED CAPITAL	20,724.20	20,714.86	9.34	99.95%
6907	ESU #7	234,795.10	234,725.85	69.25	99.97%
6908	ESU #8	23,397.02	23,361.39	35.63	99.85%
6909	ESU #10	61,517.49	61,490.03	27.46	99.96%
7101	CN COLLEGE	1,006,890.72	1,006,445.61	445.11	99.96%
7102	NE COLLEGE	470,698.98	470,532.69	166.29	99.96%
7151	CN COMM ADA/HAZ	9,988.93	9,984.52	4.41	99.96%
7201	CN CAP IMPR.	261,928.75	261,812.98	115.77	99.96%
7202	NE CAP IMPR.	134,485.41	134,437.90	47.51	99.96%
7301	LOWER LOUP NRD	690,589.44	690,350.01	239.43	99.97%
7302	LOWER PLATTE NRD	74,689.45	74,621.39	68.06	99.91%
7701	FIRE DIST #1	27,323.71	27,323.71	0.00	100.00%
7702	FIRE DIST #2	20,564.99	20,564.99	0.00	100.00%
7703	FIRE DIST #3	34,320.99	34,320.99	0.00	100.00%
7704	FIRE DIST #4	15,491.88	15,491.73	0.15	100.00%
7705	FIRE DIST #5	10,105.48	10,101.87	3.61	99.96%
7706	SPALDING-FIRE DIST # 6-GENERAL	5,009.77	5,009.77	0.00	100.00%
7707	NEWMAN GROVE FIRE DIST # 7-GENERAL	51,609.63	51,529.60	80.03	99.84%
7801	FIRE DIST #1-SINKING	99,350.92	99,350.92	0.00	100.00%
7802	FIRE DIST #2-SINKING	57,126.69	57,126.69	0.00	100.00%
7804	FIRE DIST #4-SINKING	47,714.47	47,714.01	0.46	100.00%
7805	FIRE DIST #5-SINKING	18,012.16	18,005.72	6.44	99.96%
7806	SPALDING FIRE DIST # 6-SINKING	593.04	593.04	0.00	100.00%
8601	ALBION	522,207.87	521,604.57	603.30	99.88%
8606	CEDAR RAPIDS	104,321.45	103,586.22	735.23	99.30%
8617	ST. EDWARD	112,382.33	111,503.58	878.75	99.22%
8618	ST ED-2010 TIF CORNERSTONE BANK	7,244.44	7,244.44	0.00	100.00%
8619	ST ED-2012 TIF REDEVELOPMENT	6,293.16	6,293.16	0.00	100.00%
8620	ST ED-2013 TIF REDEVELOPMENT	25,432.18	25,432.18	0.00	100.00%
8621	ST ED-2017 TIF STOCK	9,719.50	9,719.50	0.00	100.00%
8622	STED-2018 TIF SINDELAR	2,073.44	2,073.44	0.00	100.00%
8636	PETERSBURG	85,519.73	85,519.73	0.00	100.00%
8637	PBURG-2011 TIF REDEVELOPMENT	13,480.26	13,480.26	0.00	100.00%
8638	PBURG-2012 TIF REDEVELOPMENT	13,410.88	13,410.88	0.00	100.00%
8639	PBURG-2013 TIF REDEVELOPMENT	9,166.44	9,166.44	0.00	100.00%
8641	PRIMROSE	17,742.24	17,700.80	41.44	99.77%
8701	ALBION GENERAL OBLIGATION BOND	17,069.48	17,049.76	19.72	99.88%
9200	FAIR-GENERAL	59,067.92	59,043.42	24.50	99.96%
9201	FAIR-SINKING	59,067.92	59,043.42	24.50	99.96%
9300	HISTORICAL SOCIETY	14,170.22	14,164.36	5.86	99.96%
9301	HISTORICAL SOC.-SINKING	33,982.49	33,968.40	14.09	99.96%
9455	ALBION AIRPORT	26,641.08	26,610.30	30.78	99.88%
	Grand Totals	**20,994,817.56**	**20,983,923.89**	**10,893.67**	**99.95%**

Boone

YEAR 2022 TAX REMAINING REPORT

Real & Personal, All Collection Records
Ending Date - 06/30/2025

Tax District	Description	Total Tax	Tax Collected	Tax Remaining	% Collected
3	C1	1,935,757.70	1,934,945.84	811.86	99.96%
6	C75	264,059.64	263,962.12	97.52	99.96%
9	C17	369,814.98	369,508.86	306.12	99.92%
10	STED-'10 TIF CRNSTNE	7,705.06	7,705.06	0.00	100.00%
11	STED-'12 TIF REDEV	5,250.64	5,250.64	0.00	100.00%
12	C1P	309,379.76	309,379.76	0.00	100.00%
13	PBURG-'11 REDEV	12,863.22	12,863.22	0.00	100.00%
14	PBURG-'12 TIF REDEV	13,678.18	13,678.18	0.00	100.00%
15	C75P	52,419.06	52,419.06	0.00	100.00%
200	1	4,013,506.90	4,013,506.90	0.00	100.00%
201	1A	167,458.82	167,458.82	0.00	100.00%
202	1B	195,358.08	195,358.08	0.00	100.00%
203	1C	1,467,311.74	1,467,311.74	0.00	100.00%
204	1D	2,095,534.54	2,095,534.54	0.00	100.00%
205	1E	247,835.12	247,835.12	0.00	100.00%
206	1F	915,275.96	915,275.96	0.00	100.00%
207	1G	459,155.06	459,155.06	0.00	100.00%
210	1J	348,559.70	348,559.70	0.00	100.00%
213	1M	61,085.62	61,085.62	0.00	100.00%
216	1P	164,689.72	164,689.72	0.00	100.00%
219	1S	199,096.34	199,096.34	0.00	100.00%
221	1U	60,659.60	60,659.60	0.00	100.00%
300	75A	2,579,362.88	2,579,334.82	28.06	100.00%
302	75C	155,339.58	155,339.58	0.00	100.00%
303	75D	27,420.46	27,420.46	0.00	100.00%
304	75E	976,596.82	976,596.82	0.00	100.00%
400	17A	54,714.70	54,714.70	0.00	100.00%
401	17B	7,154.66	7,154.66	0.00	100.00%
402	17C	1,803,647.08	1,803,647.08	0.00	100.00%
403	17D	25,951.36	25,951.36	0.00	100.00%
500	A18A	61,916.40	61,916.40	0.00	100.00%
501	A18B	253,539.00	253,539.00	0.00	100.00%
600	CV60	55,757.00	55,757.00	0.00	100.00%
700	M13A	33,044.52	33,044.52	0.00	100.00%
701	M13B	13,787.08	13,787.08	0.00	100.00%
702	M13C	708,966.60	708,966.60	0.00	100.00%
703	M13D	128,419.26	128,419.26	0.00	100.00%
706	M13G	3,542.34	3,542.34	0.00	100.00%
707	M13H	24,623.88	24,623.88	0.00	100.00%
708	M13J	6,369.06	6,369.06	0.00	100.00%
800	M80A	55,988.62	55,988.62	0.00	100.00%
801	M80B	289,587.26	289,587.26	0.00	100.00%
900	N1	28,389.32	28,389.32	0.00	100.00%
902	N1B	9,064.78	9,064.78	0.00	100.00%
1202	PBURG-'13 TIF REDEV	8,272.40	8,272.40	0.00	100.00%
1601	CEDAR-'13 TIF REDEV	0.00	0.00	0.00	0.00%
1901	STED-'13 TIF REDEV	28,090.12	28,090.12	0.00	100.00%
1902	STED 2017 TIF STOCK	10,597.64	10,597.64	0.00	100.00%
1903	STED-2018 TIF SINDELAR	1,718.22	1,718.22	0.00	100.00%
	Grand Totals	**20,718,316.48**	**20,717,072.92**	**1,243.56**	**99.99%**

Boone

YEAR 2022 TAX REMAINING REPORT BY FUND

Real, Personal, Drainage, Occupation All Collection Records
Ending Date - 06/30/2025

Fund	Description	Total Tax	Tax Collected	Tax Remaining	% Collected
100	COUNTY GENERAL	3,731,243.59	3,731,075.39	168.20	100.00%
6101	SCHOOL DIST #1	6,079,555.01	6,079,257.49	297.52	100.00%
6106	SCHOOL DIST #75	2,390,203.95	2,390,148.29	55.66	100.00%
6117	SCHOOL DISTRICT #17	1,405,099.07	1,404,956.82	142.25	99.99%
6180	SCHOOL DIST #M80	210,753.66	210,753.66	0.00	100.00%
6192	SCHOOL DIST A18	165,715.16	165,715.16	0.00	100.00%
6194	SCHOOL DIST M13	485,387.90	485,387.90	0.00	100.00%
6196	SCHOOL DIST #CV60	35,276.15	35,276.15	0.00	100.00%
6199	SCHOOL DIST #N1	26,352.35	26,352.35	0.00	100.00%
6201	SCHOOL #1 BOND	724,312.73	724,277.29	35.44	100.00%
6280	M80 BOND	38,702.06	38,702.06	0.00	100.00%
6294	M13 BOND	100,671.54	100,671.54	0.00	100.00%
6296	#GW10 BOND	3,963.20	3,963.20	0.00	100.00%
6301	SCHOOL #1-SINKING	797,287.65	797,248.64	39.01	100.00%
6306	SCHOOL # 75-SINKING	43,430.30	43,429.28	1.02	100.00%
6317	SCHOOL #17-SINKING	21,321.79	21,319.63	2.16	99.99%
6392	SCHOOL #A18-SINKING	10,839.02	10,839.02	0.00	100.00%
6394	SCHOOL #M13-SINKING	27,208.35	27,208.35	0.00	100.00%
6396	CV60 SINKING FUND	897.47	897.47	0.00	100.00%
6399	N1 SINKING FUND	565.60	565.60	0.00	100.00%
6907	ESU #7	222,356.82	222,344.32	12.50	99.99%
6908	ESU #8	22,761.58	22,761.58	0.00	100.00%
6909	ESU #10	65,274.46	65,272.96	1.50	100.00%
7101	CN COLLEGE	953,003.19	952,940.33	62.86	99.99%
7102	NE COLLEGE	475,644.08	475,644.08	0.00	100.00%
7151	CN COMM ADA/HAZ	66,450.37	66,445.98	4.39	99.99%
7201	CN CAP IMPR.	259,567.32	259,550.22	17.10	99.99%
7202	NE CAP IMPR.	131,212.16	131,212.16	0.00	100.00%
7301	LOWER LOUP NRD	666,694.08	666,659.79	34.29	99.99%
7302	LOWER PLATTE NRD	80,490.93	80,490.93	0.00	100.00%
7701	FIRE DIST #1	23,205.58	23,205.58	0.00	100.00%
7702	FIRE DIST #2	19,413.11	19,413.11	0.00	100.00%
7703	FIRE DIST #3	44,056.27	44,056.27	0.00	100.00%
7704	FIRE DIST #4	13,887.90	13,887.76	0.14	100.00%
7705	FIRE DIST #5	9,767.57	9,767.57	0.00	100.00%
7706	SPALDING-FIRE DIST # 6-GENERAL	4,993.40	4,993.40	0.00	100.00%
7707	NEWMAN GROVE FIRE DIST # 7-GENERAL	51,813.80	51,813.80	0.00	100.00%
7801	FIRE DIST #1-SINKING	98,353.27	98,353.27	0.00	100.00%
7802	FIRE DIST #2-SINKING	57,106.80	57,106.80	0.00	100.00%
7804	FIRE DIST #4-SINKING	48,208.66	48,208.18	0.48	100.00%
7805	FIRE DIST #5-SINKING	17,715.73	17,715.73	0.00	100.00%
7806	SPALDING FIRE DIST # 6-SINKING	624.05	624.05	0.00	100.00%
8601	ALBION	467,039.50	466,843.62	195.88	99.96%
8606	CEDAR RAPIDS	95,091.79	95,056.67	35.12	99.96%
8617	ST. EDWARD	111,418.49	111,326.26	92.23	99.92%
8618	ST ED-2010 TIF CORNERSTONE BANK	7,705.06	7,705.06	0.00	100.00%
8619	ST ED-2012 TIF REDEVELOPMENT	5,250.64	5,250.64	0.00	100.00%
8620	ST ED-2013 TIF REDEVELOPMENT	28,090.12	28,090.12	0.00	100.00%
8621	ST ED-2017 TIF STOCK	10,597.64	10,597.64	0.00	100.00%
8622	STED-2018 TIF SINDELAR	1,718.22	1,718.22	0.00	100.00%
8636	PETERSBURG	81,949.91	81,949.91	0.00	100.00%
8637	PBURG-2011 TIF REDEVELOPMENT	12,863.22	12,863.22	0.00	100.00%
8638	PBURG-2012 TIF REDEVELOPMENT	13,678.18	13,678.18	0.00	100.00%
8639	PBURG-2013 TIF REDEVELOPMENT	8,272.40	8,272.40	0.00	100.00%
8641	PRIMROSE	18,502.05	18,502.05	0.00	100.00%
8701	ALBION GENERAL OBLIGATION BOND	69,067.03	69,038.06	28.97	99.96%
9200	FAIR-GENERAL	57,772.05	57,769.45	2.60	100.00%
9201	FAIR-SINKING	57,772.05	57,769.45	2.60	100.00%
9300	HISTORICAL SOCIETY	13,888.49	13,887.86	0.63	100.00%
9455	ALBION AIRPORT	26,251.96	26,240.95	11.01	99.96%
	Grand Totals	**20,718,316.48**	**20,717,072.92**	**1,243.56**	**99.99%**

The

Albion News-
Boone County Tribune

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF BOONE } ss

I, Brook D. Curtiss or April Curtiss, being first duly sworn on oath, depose and say that I am the publisher of the Albion News-Boone County Tribune; that said newspaper is and was printed in the English language and has a bona fide circulation of more than three hundred (300) copies weekly, and has been published within said county for more than fifty-two (52) successive weeks last prior to the first publication of the attached notice, and that said newspaper was printed in whole or in part in an office maintained in Albion, Boone County, Nebraska, that being the place of publication of said newspaper.

The annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 3 day of September, 2025, and the last publication was on the 3 day of September, 2025.

April Curtiss

Subscribed in my presence and sworn to before me this 4 day of September, 2025.

GENERAL NOTARY - State of Nebraska
CHRISTINA RASMUSSEN
My Comm. Exp. July 22, 2029

Christina Rasmussen
Notary Public

Publication Fee:

$35 Inches Proofs $_____; Total $288.75

BOONE COUNTY 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 8th day of September, 2025 at 8:30 o'clock, A.M., at Boone County Commissioners Office 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 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Budget of Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	**Total Personal and Real Property Tax Requirement (6)**
General	$ 6,300,004.00	$ 6,201,203.00	$ 9,989,450.00	$ 950,000.00	$ 6,176,718.00	**$ 4,762,732.00**
Road	$ 5,478,454.00	$ 4,943,489.00	$ 13,255,620.00	$ 650,000.00	$ 13,905,620.00	$ -
Road/Bridge Buybac	$ -	$ -	$ 1,654,154.00	$ -	$ 1,654,154.00	$ -
Visitors Promotion	$ 3,593.00	$ 3,412.00	$ 101,320.00	$ 15,000.00	$ 116,320.00	$ -
ROD Preservation	$ 2,746.00	$ 2,760.00	$ 34,702.00	$ 4,000.00	$ 38,702.00	$ -
Vets Aid	$ 4,000.00	$ 1,500.00	$ 76,702.00	$ 3,400.00	$ 80,102.00	$ -
Fed Grants	$ -	$ -	$ 100,000.00	$ -	$ 100,000.00	$ -
COVID Amer Resc	$ 201,000.00	$ 51,123.00	$ 679,817.00	$ -	$ 679,817.00	$ -
Inheritance Tax	$ 138,653.00	$ 156,312.00	$ 10,311,824.00	$ -	$ 10,311,824.00	$ -
Emergency Mgmt	$ 18,470.00	$ 8,420.00	$ 155,344.00	$ 16,000.00	$ 171,344.00	$ -
911 Wireless	$ 51,490.00	$ 23,350.00	$ 75,973.00	$ -	$ 75,973.00	$ -
911 Wireless Hldg	$ -	$ 37,085.00	$ 157,276.00	$ 38,973.00	$ 196,249.00	$ -
Fair Bldg Bond	$ 217,428.00	$ 212,793.00	$ 374,898.00	$ -	$ 374,898.00	$ -
Hghway Alloc Bond	$ 718,106.00	$ 745,350.00	$ 746,845.00	$ -	$ 746,845.00	$ -
Hospital Operating			$ 53,000,000.00	$ -	$ 53,000,000.00	$ -
Ambulance	$ 162,187.00	$ 155,084.00	$ 536,776.00	$ 100,000.00	$ 636,776.00	$ -
Drug Law Enforce	$ -	$ -	$ 2,000.00	$ -	$ 2,000.00	$ -
TOTALS	$ 13,296,131.00	$ 12,541,881.00	$ 91,252,701.00	$ 1,777,373.00	$ 88,267,342.00	**$ 4,762,732.00**

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	**$ 4,762,732.00**	**$ 4,762,732.00**

Unused Property Tax Request Authority available for next year $ 499,954.00

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 15th day of September, 2025 at 8:30 o'clock, A.M., at Boone County Commissioners Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	81,788,518.00	91,252,701.00	12%
Property Tax Request	$ 4,762,732.00	$ 4,762,732.00	0%
Valuation	3,175,154,689	3,586,135,952	13%
Tax Rate	0.150000	0.132810	-11%
Tax Rate if Prior Tax Request was at Current Valuation	0.132810		

The

Petersburg Press

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF BOONE } ss

I, Brook D. Curtiss or April Curtiss, being first duly sworn on oath, depose and say that I am the publisher of the Petersburg Press; that said newspaper is and was printed in the English language and has a bona fide circulation of more than three hundred (300) copies weekly, and has been published within said county for more than fifty-two (52) successive weeks last prior to the first publication of the attached notice, and that said newspaper was printed in whole or in part in an office maintained in Petersburg, Boone County, Nebraska, that being the place of publication of said newspaper.

The annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 3 day of September, 2025, and the last publication was on the 3 day of September, 2025.

April Curtiss

Subscribed in my presence and sworn to before me this 4 day of September, 2025.

GENERAL NOTARY - State of Nebraska
CHRISTINA RASMUSSEN
My Comm. Exp. July 22, 2029

Christina Rasmussen
Notary Public

Publication Fee:

$35 inches Proofs $_____; Total $ 20125

BOONE COUNTY 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 8th day of September, 2025 at 8:30 o'clock, A.M., at Boone County Commissioners Office 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 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Budget of Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	**Total Personal and Real Property Tax Requirement (6)**
General	$ 6,300,004.00	$ 6,201,203.00	$ 9,989,450.00	$ 950,000.00	$ 6,176,718.00	$ 4,762,732.00
Road	$ 5,478,454.00	$ 4,943,489.00	$ 13,255,620.00	$ 650,000.00	$ 13,905,620.00	$ -
Road/Bridge Buybac	$ -	$ -	$ 1,654,154.00	$ -	$ 1,654,154.00	$ -
Visitors Promotion	$ 3,593.00	$ 3,412.00	$ 101,320.00	$ 15,000.00	$ 116,320.00	$ -
ROD Preservation	$ 2,746.00	$ 2,760.00	$ 34,702.00	$ 4,000.00	$ 38,702.00	$ -
Vets Aid	$ 4,000.00	$ 1,500.00	$ 76,702.00	$ 3,400.00	$ 80,102.00	$ -
Fed Grants	$ -	$ -	$ 100,000.00	$ -	$ 100,000.00	$ -
COVID Amer Resc	$ 201,000.00	$ 51,123.00	$ 679,817.00	$ -	$ 679,817.00	$ -
Inheritance Tax	$ 138,653.00	$ 156,312.00	$ 10,311,824.00	$ -	$ 10,311,824.00	$ -
Emergency Mgmt	$ 18,470.00	$ 8,420.00	$ 155,344.00	$ 16,000.00	$ 171,344.00	$ -
911 Wireless	$ 51,490.00	$ 23,350.00	$ 75,973.00	$ -	$ 75,973.00	$ -
911 Wireless Hldg	$ -	$ 37,085.00	$ 157,276.00	$ 38,973.00	$ 196,249.00	$ -
Fair Bldg Bond	$ 217,428.00	$ 212,793.00	$ 374,898.00	$ -	$ 374,898.00	$ -
Hghway Alloc Bond	$ 718,106.00	$ 745,350.00	$ 746,845.00	$ -	$ 746,845.00	$ -
Hospital Operating			$ 53,000,000.00	$ -	$ 53,000,000.00	$ -
Ambulance	$ 162,187.00	$ 155,084.00	$ 536,776.00	$ 100,000.00	$ 636,776.00	$ -
Drug Law Enforce	$ -	$ -	$ 2,000.00	$ -	$ 2,000.00	$ -
TOTALS	$ 13,296,131.00	$ 12,541,881.00	$ 91,252,701.00	$ 1,777,373.00	$ 88,267,342.00	$ 4,762,732.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 4,762,732.00	$ 4,762,732.00

Unused Property Tax Request Authority available for next year $ 499,954.00

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 15th day of September, 2025 at 8:30 o'clock, A.M., at Boone County Commissioners Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	81,788,518.00	91,252,701.00	12%
Property Tax Request	$ 4,762,732.00	$ 4,762,732.00	0%
Valuation	3,175,154,689	3,586,135,952	13%
Tax Rate	0.150000	0.132810	-11%
Tax Rate if Prior Tax Request was at Current Valuation	0.132810		

PUBLIC HEARING PROCEEDINGS
2025-2026 COUNTY BUDGET

Jon Lindgren, Chairman of the Boone County Board of Commissioners, called for a motion to open a public hearing on Monday, September 8, 2025 at 8:30 A.M. in the Boone County Courthouse Commissioners Meeting Room in Albion, Nebraska. Motion made by Commissioner Lindgren, second by Commissioner Yosten to open said public hearing. Notice of the hearing was given in advance by publication in the Albion News and Boone County Tribune on September 3, 2025 and the convened hearing was open to the public.

Commissioners present for said public hearing were Jon Lindgren, Brian J. Yosten and Matt Niewohner. Chairman Lindgren read the notice for the record. Rick Martinsen, CPA, for Mueller & Honcik, P.C., was present to answer budget questions. One member of the public was present for the budget hearing. Chairman Lindgren noted that the Open Meeting Laws are posted and available to the public.

The member of the public that was present wanted to discuss a matter in public comments during the Board's regular meeting and did not have a comment on the County Budget.

The public hearing was for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the 2025-2026 Boone County proposed budget in compliance with the provisions of State Statute Sections 13-501 to 13-513. The hearing was over the proposed budget that was published in the Wednesday, September 3, 2025 issue of the Albion News/Boone County Tribune, Albion, Nebraska.

Richard Martinsen, CPA, for Mueller & Honcik, P.C., prepared the budget documents for fiscal year 2025-2026. The County Board discussed with Martinsen the differences from last year's fiscal budget. Martinsen provided answers to questions asked regarding the proposed budget and publication. The proposed property tax request for 2025-2026 is $4,762,732.00, which is no different from the 2024-2025 property tax request of $4,762,732.00, no increase or decrease from the prior fiscal year. The 2025-2026 total budget is $91,252,701.00 which is an increase of $9,464,183.00 from 2024-2025 total budget of $81,788,518.00. The unused budget authority would be $499,954.00.

Motion made by Lindgren, second by Niewohner to close said public hearing at 8:57 A.M. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Sarah Robinson,
Boone County Clerk

COUNTY CLERK Official Seal BOONE COUNTY NEBRASKA

ATTEST:

Sarah Robinson, Boone County Clerk

APPROVED:

Jon Lindgren, Chairman

PUBLIC HEARING PROCEEDINGS
2025-2026 PROPERTY TAX REQUEST

Jon Lindgren, Chairman of the Boone County Board of Commissioners, called for a motion to open a public hearing on Monday, September 15, 2025 at 8:30 A.M. in the Boone County Courthouse Commissioners Meeting Room in Albion, Nebraska. Motion made by Commissioner Lindgren, second by Commissioner Yosten to open said public hearing. Notice of the hearing was given in advance by publication in the Albion News and Boone County Tribune on September 3 and 10, 2025 and the convened hearing was open to the public.

Commissioners present for said public hearing were Jon Lindgren, Brian J. Yosten and Matt Niewohner. Chairman Lindgren read the notice for the record. Rick Martinsen, CPA, for Mueller & Honcik, P.C., was present to answer budget questions. Chairman Lindgren noted that the Open Meeting Laws are posted and available to the public.

The public hearing was for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the 2025-2026 Boone County Final Tax Request in compliance with the provisions of State Statute 77-1632. The hearing was over the proposed tax request that was published in the Wednesday, September 8, 2025 issue of the Albion News and Boone County Tribune, Albion, Nebraska.

Richard Martinsen, CPA, for Mueller & Honcik, P.C., prepared the budget documents for fiscal year 2025-2026. The County Board and any present for the hearing discussed with Martinsen the differences from last year's fiscal budget. Martinsen provided answers to questions asked regarding the proposed tax request and publication. The proposed property tax request for 2025-2026 is $4,762,732.00, which is no different from the 2024-2025 property tax request of $4,762,732.00. The proposed tax rate for 2025 of 0.132810 is lower than the 2024 tax rate of 0.150000. The Governing Body of the County of Boone by a Board majority approval may exceed the 2.5% lid limitation by an additional 1% budget authority growth. The levy authority of 50 cents includes the County levy and all the entities such as Agricultural/Historical Societies, Fire Districts, etc. added together. The 2025 County valuation is $3,586,135,952.00 compared to the 2024 valuation of $3,175,154,689.00, a increase of $410,981,263.00.

Motion made by Lindgren, second by Niewohner to close said public hearing at 8:41 A.M. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

The Board expressed their appreciation to the firm Mueller & Honcik, P.C. for their assistance with the County Budget preparation throughout the years.

Sarah Robinson,
Boone County Clerk

ATTEST:

COUNTY CLERK Official Seal BOONE COUNTY NEBRASKA

Sarah Robinson, Boone County Clerk

APPROVED:

Jon Lindgren, Chairman

BOONE COUNTY BOARD OF COMMISSIONERS PROCEEDINGS
SEPTEMBER 15, 2025 ALBION, NEBRASKA

The Boone County Board of Commissioners of Boone County, Nebraska, met in regular session at 8:42 A.M. on Monday, September 15, 2025 after the conclusion of the Budget Hearing that concluded at 8:41 A.M. in the Commissioners Meeting Room of the Courthouse in Albion, Nebraska.

Chairman Lindgren called the meeting to order, and Commissioners present for roll call were Jon Lindgren, Brian J. Yosten and Matt Niewohner. Notice of the meeting was posted on the Boone County Website-Public Notices, in the Courthouse north entrance, and at the Albion Post Office; and published in the Albion News/Boone County Tribune and Petersburg Press on September 10, 2025; and the convened meeting was open to the public.

The agenda was posted on the Boone County website; posted on the information board located in the Courthouse north entrance; emailed to the Board of Commissioners; and emailed to the Elected Officials and department heads on Friday, September 12, 2025. Chairman Lindgren acknowledged the agenda and noted that the Open Meeting Laws are posted and available to the public. All who were present participated in the Pledge of Allegiance.

Motion made by Lindgren, second by Niewohner to approve the County Board Proceedings of September 8, 2025 as presented. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

Motion made by Yosten, second by Lindgren to approve the County Budget Public Hearing Proceedings of September 8, 2025 as presented. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

The County Budget Act (State Statute Section 23-904) requires a budget message to be completed by the budget making authority outlining the fiscal policy for the budget period. The budget message must include a list of all cash amounts being held by officials that do not appear in the County Treasurer's Office six-month balance reports. Some of the factors in compiling the 2025-2026 County Budget include inflation, infrastructure upgrades-including hard surface projects, and insurance premium increases. Motion made by Lindgren, second by Yosten to approve Resolution No. 2025-45, authorizing the accounts within County Offices as stated in the resolution and acknowledge the factors compiling the budget. Roll call vote: Yeas: Lindgren, Yosten and Niewohner. Nays: None. Motion carried.

The 2025-2026 County Budget Hearing was held on September 8, 2025 at 8:30 A.M. and the 2025-2026 Property Tax Asking Hearing was held on September 15, 2025 at 8:30 A.M. Motion made by Niewohner, second by Yosten to approve Resolution No. 2025-46 to adopt the 2025-2026 County Budget that was published and presented in the September 3, 2025 issue of Albion News/Boone County Tribune, with an unused budget of $499,945.00. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Nebraska Revised Statute 77-1632 provides that the Governing Body of Boone County shall pass a resolution to set the amount of its property tax request after holding the required public hearing. The Governing Body of Boone County resolves that: the 2025-2026 property tax request be set at $4,762,732.00, which is no different from the 2024-2025 property tax request of $4,762,732.00 and the 2025 county tax rate is at 0.132810, which is different from the 2024 tax rate of 0.150000. Motion made by Yosten, second by Lindgren to approve Resolution No. 2025-47 to adopt and approve the County Budget for 2025-2026 as published and presented with the above property tax requests. Roll call vote: Yeas: Yosten, Lindgren and Niewohner. Nays: None. Motion carried.

Motion made by Lindgren, second by Niewohner to set a Board of Equalization meeting to be held on Monday, October 20, 2025 at 9:15 A.M. to set the 2025 tax year levies. Roll call vote: Yeas: Lindgren, Niewohner and Yosten. Nays: None. Motion carried.

The principal payment of $740,000.00 and bond interest payment of $4,440.00 will be paid on or before December 15, 2025 with another bond interest payment of $2,405.00 to be paid on or before June 15, 2026. Motion made by Niewohner, second by Yosten to approve Resolution No. 2025-48, authorizing the Boone County Treasurer to transfer the sum of $746,845.00 from the Road Fund (0200) to the Highway Allocation Bond Repay Fund (3700) as stated in said resolution. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

The General Fund receives the real estate and personal property taxes with a designated amount transferred to the Road Fund on an as needed basis. The Boone County Treasurer is authorized to use all property tax collections, which would include real estate and motor vehicle taxes, to be in the transfer of funds. Motion made by Niewohner, second by Yosten to approve Resolution No. 2025-49, authorizing the Boone County Treasurer to transfer funds from the General Fund (0100) to the Road Fund (0200) for the 2025-2026 Tax Year on an as needed basis not to exceed $4,686,393.00. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Brent Pribnow, Jack Nordeen and Kent Hamilton; District Road Foremen were present to discuss the general road report. Items discussed were as follows:

- Discussed side dumper trailer bids. One of the vendors offered to do HGAC bidding process which is a different process than what the County has used in the past. The State Auditor was contacted to get their opinion and they stated it could possibly be exempt from competitive bidding.
  - The Board reviewed the information presented and decided not to go forward with this item at this time.
- Discussed road maintenance by others.
  - The Board will need to check with the Highway Superintendent to see if it can be done with a contract instead of being bid out/advertised for in the paper.
  - It will also need to be looked into to see if it contracted out – is that covered by liability since the County hired them to do so.
- Discussed dust control
  - The Board was updated by the foremen that the requests have been quite frequent, so it was decided that those treatments will cease unless in an unincorporated village.
- Discussed advertising for vacancies and how to address upcoming retirements.

Motion made by Niewohner, second by Lindgren to accept the general road report as presented. Roll call vote: Yeas: Niewohner, Lindgren and Yosten. Nays: None. Motion carried.

Tony Levander, Levander Funeral Home, discussed the following:

- The funeral home's process for discussing funeral options, County policy and filling out of the application/affidavit.
- The costs to the funeral home that are not covered by the current policy's maximum payment of $3,200.00 for Traditional and cremated burials.
- Discussed whether attendance should be made mandatory and a part of the resolution/policy.
- Mileage rate outside of the 60-mile radius already mentioned in the policy.

Levander and the Board discussed their ideas after going over the above information and Levander asked for additional time to review all that was discussed. The Board agreed that this will be readdressed at the September 26, 2025 meeting. No action taken.

The Village Bar LLC submitted an application for a Special Designated License (SDL) for October 4, 2025. The Board reviewed the application for Special Designated License (SDL) for a wedding reception at Creek Road Barn, 1846 330th Ave, Newman Grove, Nebraska. Motion made by Yosten, second by Niewohner to authorize the Chairman to sign and approve the Application for Special Designated Liquor License request from The Village Bar LLC for a wedding reception at the Creek Road Barn in Newman Grove, NE on October 4, 2025 as submitted. Roll call vote: Yeas: Yosten, Niewohner and Lindgren. Nays: None. Motion carried.

Rae Valley Market submitted an application for a Special Designated License (SDL) for September 20, 2025. The Board reviewed the application for Special Designated License (SDL) for a wedding reception at Creek Road Barn, 1846 330th Ave, Newman Grove, Nebraska. Motion made by Niewohner, second by Yosten to authorize the Chairman to sign and approve the Application for Special Designated Liquor License request from Rae Valley Market for a wedding reception at the Creek Road Barn in Newman Grove, NE on September 20, 2025 as submitted. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Matt Childress, Applied Connective Technologies, presented the Board with a summary of quotes for different internet at all five road shop locations. They were as follows:
Bold is the current provider.

Road Location	Vendor	Internet Only	Internet Speed	Phone Only Price	Internet and Phone
St. Edward	**Great Plains Communications**	**N/A**	**N/A**	**$61.74 / mo**	**N/A**
	VYVE Communications	$85.90/mo+($99.95 install)	500x50	N/A	N/A
Albion-Shop	**Frontier**	**N/A**	**N/A**	**N/A**	**$247.90 / mo**
	VYVE Communications	$85.90/mo+($99.95 install)	500x50	N/A	N/A
Albion-West Shop	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**
	VYVE Communications	$85.90/mo+($99.95 install)	500x50	N/A	N/A
Petersburg	**Great Plains Communications**	**N/A**	**15x5**	**N/A**	**$196.27 / mo**
	Great Plains Communications	$143 / mo	100x100	N/A	N/A
Cedar Rapids	**Great Plains Communications**	**N/A**	**N/A**	**N/A**	**$165.53 / mo**
	Great Plains Communications	$164.00 / mo	30x5	N/A	N/A

The Board thanked Childress for the information provided but asked if he could get comparable quotes from Stealth Communications and Starlink. Childress stated that he will get those additional quotes and prepare an official quote to be presented at a later date. No action taken.

There were two informal quotes and one formal quote received for grader mount reclaimers for each road district. The informal quotes were $22,900.00 from NMC Exchange LLC and $21,800.00 from Murphey Equipment/John Deere. The formal quote was from Beaver Creek Machine LLC to build the reclaimer for $8,142.00. Motion made by Niewohner, second by Yosten to order 4 retrievers from Beaver Creek Machine LLC at $8,142.00 per unit as presented. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Denny Johnson, County Sheriff, stated that the state bids he was expecting were not received before the meeting as anticipated. Johnson requested that this agenda item be tabled until the next meeting. Motion made by Niewohner, second by Yosten to table further discussion on this item until September 26, 2025. Roll call vote: Yeas: Niewohner, Yosten and Lindgren. Nays: None. Motion carried.

Public Comments:

- Dan Lueken, County Assessor, updated the Board on his office's expected hours of overtime for the next few months.
- Denny Johnson, County Sheriff, updated the Board on some equipment/software upgrades that may be required in his office.
- Commissioner Niewohner will be attending the Region IV, East-Central District Health-Financial Committee and Central Nebraska Joint Housing Authority meetings.
- Commissioner Lindgren will be attending the Region 4 and Nebraska Area Agency on Aging meetings.
- Commissioner Yosten will be attending the Boone County Ag Society and Boone County Development Agency meetings.

Chairman Lindgren declared the meeting adjourned at 12:18 P.M., with the next Board meeting scheduled for Friday, September 26, 2025.

Sarah Robinson,
Boone County Clerk

ATTEST:



Sarah Robinson, Boone County Clerk

APPROVED:

Jon Lindgren, Chairman

RESOLUTION NO. 2025 - 48

WHEREAS, the Boone County Board of Commissioners adopted the 2025-2026 County Budget on September 15, 2025; and

WHEREAS, an interfund transfer from the Road Fund (0200) to the Highway Allocation Bond Repay Fund (3700) was approved; and

WHEREAS, the Limited Tax County Road Bonds, Series 2019 was refinanced in September 2021 and is hereby known as Limited Tax County Road Bonds, Series 2021, with the 4th principal payment of $740,000.00 and 8th and 9th interest payments of $4,440.00 being due on December 15, 2025 and $2,405.00 being due on June 15, 2026; and

WHEREAS, the Boone County Board of Commissioners hereby authorizes Laurie Krohn, Boone County Treasurer, to transfer the sum of $746,845.00 from the Road Fund (0200) to the Highway Allocation Bond Repay Fund (3700) through the vendor process throughout the fiscal year.

NOW, THEREFORE, BE IT RESOLVED by the Boone County Board of Commissioners to approve the transfer of funds as stated.

Motion made by Commissioner Lindgren, second by Commissioner Yosten.

Roll Call Vote: Yeas: Lindgren, Yosten, Niewohner. Nays: None.

Absent: None. Motion Carried.

Passed and approved on September 15, 2025.

COUNTY CLERK Official Seal BOONE COUNTY NEBRASKA

ATTEST:

Sarah Robinson,
Boone County Clerk

BOONE COUNTY BOARD OF COMMISSIONERS

Jon Lindgren, Chairman

Brian J. Yosten, Vice Chairman

Matt Niewohner, Member

RESOLUTION NO. 2025 - 49

WHEREAS, the Boone County Board of Commissioners adopted the 2025-2026 County Budget on September 15, 2025; and

WHEREAS, the Boone County Board of Commissioners hereby authorizes the Boone County Treasurer, to transfer funds from the GENERAL FUND (0100) to the ROAD FUND (0200) for the 2025-2026 Tax Year on an as needed basis not to exceed $4,686,393.00 and

WHEREAS, the Boone County Board of Commissioners hereby authorizes the Boone County Treasurer to use all property tax collections, which would include Real Estate and Motor Vehicle Taxes, to be in the transfer of funds.

NOW, THEREFORE, BE IT RESOLVED, by the Boone County Board of Commissioners to approve the transfer of funds as stated.

Motion made by Commissioner Niewohner, second by Commissioner Yosten.

Roll call vote: Yeas: Niewohner, Yosten, Lindgren Nays: None.

Absent: None.

Motion carried.

Passed and approved on September 15, 2025.

ATTEST:

COUNTY CLERK Official Seal BOONE COUNTY NEBRASKA

Sarah Robinson,
Boone County Clerk

BOONE COUNTY BOARD
OF COMMISSIONERS

Jon Lindgren, Chairman

Brian J. Yosten, Vice Chairman

Matt Niewohner, Member

RESOLUTION NO. 2024-35

WHEREAS, the Boone County Board of Commissioners adopted the 2024-2025 County Budget on September 25, 2024; and

WHEREAS, an interfund transfer from the Road Fund (0200) to the Highway Allocation Bond Repay Fund (3700) was approved; and

WHEREAS, the Limited Tax County Road Bonds, Series 2019 was refinanced in September 2021 and is hereby known as Limited Tax County Road Bonds, Series 2021, with the 3rd principal payment of $735,000.00 and 6th and 7th interest payments of $5,910.00 being due on December 15, 2024 and $4,440.00 being due on June 15, 2025; and

WHEREAS, the Boone County Board of Commissioners hereby authorizes Laurie Krohn, Boone County Treasurer, to transfer the sum of $745,350.00 from the Road Fund (0200) to the Highway Allocation Bond Repay Fund (3700) through the vendor process throughout the fiscal year.

NOW, THEREFORE, BE IT RESOLVED by the Boone County Board of Commissioners to approve the transfer of funds as stated.

Motion made by Commissioner Niewohner, second by Commissioner Yosten.

Roll Call Vote: Yeas: Niewohner, Yosten, Lindgren. Nays: None.

Absent: None. Motion Carried.

Passed and approved on September 25, 2024.

COUNTY CLERK Official Seal BOONE COUNTY NEBRASKA

ATTEST:

Sarah Robinson,
Boone County Clerk

BOONE COUNTY BOARD OF COMMISSIONERS

Jon Lindgren, Chairman

Brian J. Yosten, Vice Chairman

Matt Niewohner, Member

RESOLUTION NO. 2024-36

WHEREAS, the Boone County Board of Commissioners adopted the 2024-2025 County Budget on September 25, 2024; and

WHEREAS, the Boone County Board of Commissioners hereby authorizes the Boone County Treasurer, to transfer funds from the GENERAL FUND (0100) to the ROAD FUND (0200) for the 2024-2025 Tax Year on an as needed basis not to exceed $3,856,171.00 and

WHEREAS, the Boone County Board of Commissioners hereby authorizes the Boone County Treasurer to use all property tax collections, which would include Real Estate and Motor Vehicle Taxes, to be in the transfer of funds.

NOW, THEREFORE, BE IT RESOLVED, by the Boone County Board of Commissioners to approve the transfer of funds as stated.

Motion made by Commissioner Yosten, second by Commissioner Niewohner.

Roll call vote: Yeas: Yosten, Niewohner, Lindgren. Nays: None.

Absent: None.

Motion carried.

Passed and approved on September 25, 2024.

ATTEST:

COUNTY CLERK Official Seal BOONE COUNTY NEBRASKA

Sarah Robinson,
Boone County Clerk

BOONE COUNTY BOARD
OF COMMISSIONERS

Jon Lindgren, Chairman

Brian J. Yosten, Vice Chairman

Matt Niewohner, Member

Resolution No. 2022-12

WHEREAS, on Marh 10, 2021, the United States Congress passed the American Rescue Plan Act; and

WHEREAS, part of this Act includes State and Local Coronavirus Fiscal Recovery Funds legislation, which specifically allocates $65.1 billion in direct aid to every county in America; and

WHEREAS, President Biden signed this legislation into law on March 11, 2021, and

WHEREAS, the National Association of Counties (NACo) was instrumental in making sure that counties were provided for in this legislation, and

WHEREAS, the United States Treasury will make the counties' allocation in two halves with the first half to be within 60 days of the President's signature with the second half no sooner than 12 months after, and

WHEREAS, guidelines for the use of these funds will become known in the near future by the Federal Government, and

WHEREAS, the total estimated allocation (includes consolidated funds) to Boone County is $1,008,485.00, and

WHEREAS, the Boone County Board of Commissioners has been advised by the Nebraska State Auditor's office to establish the COVID American Rescue Plan as Fund #2580; and

WHEREAS, this resolution is retroactively effective on July 19, 2021, per the Commissioners Agenda and Board Minutes; and

THEREFORE BE IT HEREBY RESOLVED by the Boone County Board of Commissioners to direct the County Treasurer to establish the new fund of the COVID American Rescue Plan Fund as fund #2580 and to direct the County Clerk to add the newly created COVID American Rescue Plan Fund beginning with the Boone County 2021-2022 Budget.

Motion made by Lindgren, second by Rutten.

Roll call vote: Yeas: Lindgren, Rutten and Temme
Nays: None. Motion carried.

Dated this 25th day of May, 2022.

ATTEST:

COUNTY CLERK Official Seal BOONE COUNTY NEBRASKA

Sarah Robinson, Boone County Clerk

BOONE COUNTY BOARD OF COMMISSIONERS:

Larry Temme, Chairman

Ben Rutten, Vice Chairman

Jon Lindgren, Member

RESOLUTION NO. 2020 - 42

Veteran's Aid Fund (1900)

WHEREAS, the Boone County Board of Commissioners met in regular session on Wednesday, November 25, 2020; and

WHEREAS, the August 14, 2014 Board Proceedings address a special fund that was established in the 1960's through donations for operating an office to provide for emergency needs of veterans, if there becomes a time that there is not a county office; and

WHEREAS, the said special funds (Soldiers and Sailors Relief Fund) were questioned when a County audit was completed in 2000 and money in the county funds becomes the responsibility of the county to make sure how the money is used; and

WHEREAS, Resolution No. 2002-26 addresses an Attorney General's Opinion #98028, Nebraska State Statutes §23-1601 and §77-1702 and the deposit of the funds with the Boone County Treasurer; and

WHEREAS, the Boone County Treasurer opened and deposited the special funds (Soldiers and Sailors Relief Fund) in to a separate Special Prestige Value Interest Account in July 2003 that is now known as the Veteran's Aid Fund (1900); and

WHEREAS, the Nebraska Auditor of Public Accounts addressed that the initial donations is considered county money that is to be used only on veterans and disbursed from the 1900 Fund that is in accordance with Nebraska State Statutes §80-401 through §80-410; and

WHEREAS, the Veteran's Aid Fund (1900) has also received levied taxes over the years and interest on investments with a balance of $79,062.54 as of October 31, 2020; and

WHEREAS, the Boone County Board of Commissioners authorizes the Boone County Treasurer to continue the Special Prestige Value Interest Account for the Veteran's Aid Fund (1900) with the interest credited to said account; and

WHEREAS, the Veteran's Aid Fund (1900) funds are to be used only on veterans in accordance with Nebraska State Statutes §80-401 through §80-410 and the 1900 Fund will no longer need to receive a tax levy until the fiscal year that the fund account is lower than $4,000.00 and a tax levy will need to be initiated to continue the Veteran's Aid Fund (1900) funding; and

WHEREAS, the fiscal year that the Veteran's Aid Fund (1900) needs to re-initiate a tax levy for funding, the Boone County Treasurer is authorized to close said separate Special Prestige Value Interest Account.

NOW, THEREFORE, BE IT RESOLVED that the Boone County Board of Commissioners hereby approve said resolution as stated herein and its contents supersedes and takes precedence over any and all prior resolutions, board proceedings and all written or unwritten versions of said initial Soldier and Sailors Relief Fund/Veteran's Aid Fund (1900).

Motion made by Commissioner Ben Rutten.

Motion Second by Commissioner Larry Temmé.

Roll Call Vote: Yeas: Rutten and Temme.

Nays: None.

Absent: None.

Motion Carried.

Dated this 25th day of November, 2020.

Attest:

COUNTY CLERK Official Seal BOONE COUNTY NEBRASKA

Kathy Thorberg
Kathy Thorberg, Boone County Clerk

BOONE COUNTY BOARD
OF COMMISSIONERS

Larry Temme, Chairman

Ben Rutten, Vice Chairman

Vacant
Member

RESOLUTION NO. 2020 – 39

REIMBURSEMENT FOR EXPENSES

WHEREAS, the Boone County Board of Commissioners and the elected officials of Boone County, Nebraska adopted a joint revised Employee Handbook on June 13, 2016, revisions on September 11, 2017; November 13, 2018; and November 28, 2018 to the Boone County Employee Handbook which provides employment practices and policies common to all offices and departments; and

WHEREAS, the Boone County Employee Handbook addresses reimbursement protocol for Travel Time and Travel Expenses; and

WHEREAS, Resolution No. 2020-15, the County of Boone, Nebraska Safety Manual and its contents was adopted and included in the Boone County Employee Handbook as Exhibit "Q" on May 27, 2020; and

WHEREAS, County employees want documentation as to what may be reimbursed and what documents are required to submit in order to receive reimbursement for supplies, materials, recommended safety items, etc.; and

WHEREAS, the Nebraska Auditor of Public Accounts suggested the County Board of Commissioners adopt a resolution setting policy and procedures regarding documentation required to support the reimbursement for amounts paid for expenses.

NOW, THEREFORE, BE IT RESOLVED, by the County Board of Commissioners of Boone County, Nebraska, that an employee reimbursement for expenses policy and procedures be established as follows:

1. County Government purchases are Tax Exempt per Nebraska Revised Statutes 77-2704.15. Employees will not be reimbursed any amounts paid for sales tax.

2. County of Boone, Nebraska hereinafter referred to as "County" departments/offices are asked to support the county local businesses first with purchases of supplies, materials, etc. and repairs of equipment, etc. as they are the tax payers paying for the operation of the County government.

3. County departments/offices are to contact the vendors used by the County or a vendor that will set up a tax exempt charge account for government entities for all purchases of supplies, materials, equipment, equipment repairs, etc., first before using a personal account.

4. There shall be no purchasing of supplies, materials, etc. for the County departments/offices where the employee uses their personal accounts and expects reimbursement for said items, except for an emergency situation and is authorized by the department head.

5. The documentation required for any personal reimbursement when a debit/credit card is used to purchase supplies, materials, etc. for the County departments/offices will be as follows:

    - Completed and signed County claim form.
    - Signed itemized receipt.
    - Bank/credit card statement showing employee's name, last four of card number to match receipt and purchase amount.

6. The purchase of clothing, recommended safety items, etc. is the responsibility of the employee. If any reimbursement is due to the employee, then the procedures shown below would apply.

7. The County may reimburse up to and not to exceed $100.00 every two years for quality safety-toe footwear per County Safety Manual Exhibit "Q", Pages 10.5 - 10.6:

   - The employee shall be responsible for any sales tax.
   - The employee shall be reimbursed for the actual price of the safety-toe footwear if under $100.00 less sales tax.
   - Reimbursement shall not exceed $100.00 of the actual price of the safety-toe footwear when footwear exceeds the $100.00, not including sales tax.

8. The documentation required for any personal reimbursement for Personal Protective Equipment (PPE) that belongs to the employee will be as follows:

   - The employee shall request reimbursement by completing and signing a County claim form with submission of a signed itemized receipt for the purchase and the receipt shall list the purchased item (example: boots).

BE IT FURTHER RESOLVED by the Boone County Board of Commissioners to approve said resolution as stated above and said Resolution No. 2020-39 shall void and take precedence over Resolution No. 2020-34 and any and all prior policies and agreements, written or verbal that pertained to reimbursement for employee expenses that are not addressed in the Boone County Employee Handbook and Safety Manual.

Motion made by Commissioner Larry Temme, second by Commissioner Ben Rutten.

Roll call vote: Yeas: Temme, Rutten. Nays: None.

Absent: None.

Motion carried.

Passed and approved on November 16, 2020.

ATTEST:

COUNTY CLERK Official Seal BOONE COUNTY NEBRASKA

Kathy Thorberg
Kathy Thorberg, Boone County Clerk

BOONE COUNTY BOARD
OF COMMISSIONERS

Vacant
Chairman

Larry Temme
Vice Chairman - Larry Temme

Ben Rutten
Member - Ben Rutten

BOONE COUNTY COUNTY GENERAL FUND REVENUE

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**2,538,502.09**	**3,016,748.00**	**3,016,748.00**	**4,010,603.00**	**4,010,603.00**	**4,010,603.00**
	Taxes						
300-00	PROPERTY TAX	3,921,178.00	4,762,732.00	3,900,448.81	4,762,732.00	4,762,732.00	4,762,732.00
304-00	MOTOR VEHICLE TAX	452,745.28	450,000.00	452,210.72	450,000.00	450,000.00	450,000.00
318-01	OCCUPATION TAX	850.00	850.00	950.00	950.00	950.00	950.00
	Taxes Totals	***4,374,773.28***	***5,213,582.00***	***4,353,609.53***	***5,213,682.00***	***5,213,682.00***	***5,213,682.00***
	Licenses and Permits						
321-01	TRAILER COURT-LICENSES	10.00	10.00	15.00	15.00	15.00	15.00
325-01	BUILDING PERMIT-ZONING	2,967.94	2,500.00	3,245.51	3,000.00	3,000.00	3,000.00
325-05	ZONING FEES	750.00	1,000.00	1,660.00	1,500.00	1,500.00	1,500.00
	Licenses and Permits Totals	***3,727.94***	***3,510.00***	***4,920.51***	***4,515.00***	***4,515.00***	***4,515.00***
	Intergovernmental State						
340-01	STATE GRANTS	0.00	0.00	16,750.85	0.00	0.00	0.00
344-01	HOMESTEAD EXEMPTION ALLOCATION	35,194.99	0.00	31,454.18	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT-LB 367	580,085.13	0.00	859,115.00	0.00	0.00	0.00
345-02	INSURANCE TAX ALLOCATION	19,002.05	18,000.00	20,045.23	20,000.00	20,000.00	20,000.00
345-03	AIRLINE TAX	4,169.97	4,000.00	3,216.05	3,200.00	3,200.00	3,200.00
346-01	PRO-RATE MOTOR VEH FLEET TAX ALLOCA	9,449.07	9,000.00	9,473.40	9,400.00	9,400.00	9,400.00
346-02	CARLINE TAX	1,542.52	1,500.00	1,256.02	1,250.00	1,250.00	1,250.00
346-05	NAMEPLATE CAPACITY (WIND ENERGY)	119,057.97	115,000.00	115,527.38	115,000.00	115,000.00	115,000.00
347-11	SURVEYING FEES	0.00	1,000.00	2,900.00	1,000.00	1,000.00	1,000.00
	Intergovernmental State Totals	***768,501.70***	***148,500.00***	***1,059,738.11***	***149,850.00***	***149,850.00***	***149,850.00***
	Other Intergovernmental						
351-02	CEDAR RAPIDS-CODE OFFICIAL AGMT	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
351-03	PETERSBURG-CODE OFFICIAL AGMT	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
351-05	GREELEY CO VETERANS-INTERLOCAL AGMT	8,009.28	8,000.00	8,814.64	8,800.00	8,800.00	8,800.00
351-06	BOONE-NANCE COMMUNICATION SYSTEMS	146,785.00	140,200.00	153,763.55	38,773.00	38,773.00	38,773.00
353-01	IN LIEU OF TAXES-1957 AND PRIOR	286.72	287.00	286.72	287.00	287.00	287.00
353-02	IN LIEU OF TAXES-5% GROSS REVENUE	37,372.90	37,170.00	96,710.14	40,000.00	40,000.00	40,000.00
	Other Intergovernmental Totals	***194,853.90***	***188,057.00***	***261,975.05***	***90,260.00***	***90,260.00***	***90,260.00***
	County Treasurer						
360-01	DRIVERS LICENSE FEES	1,772.75	1,700.00	1,493.00	1,500.00	1,500.00	1,500.00
360-02	MOTOR VEHICLE REGISTRATION FEES	34,601.24	34,000.00	32,038.26	32,000.00	32,000.00	32,000.00
360-04	REDEMPTION FEES	220.00	200.00	44.00	100.00	100.00	100.00
360-05	DISTRESS WARRANT FEES	22.00	10.00	46.00	50.00	50.00	50.00
360-06	TAX SALE FEES	20.00	20.00	20.00	20.00	20.00	20.00
360-07	ADVERTISING FEES	225.00	225.00	320.00	300.00	300.00	300.00
360-35	INSUFFICENT FUND FEES	25.00	25.00	50.00	25.00	25.00	25.00

BOONE COUNTY COUNTY GENERAL FUND REVENUE

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
361-01	HOMESTEAD EXEMPTION COMMISSIONS	2,207.01	2,000.00	2,003.48	2,000.00	2,000.00	2,000.00
361-02	TAX CREDIT COMMISSION	30,163.50	30,000.00	41,750.40	40,000.00	40,000.00	40,000.00
361-03	SALES TAX COMMISSIONS	8,141.21	8,150.00	7,731.09	8,000.00	8,000.00	8,000.00
361-07	BOAT COMMISSIONS	0.00	100.00	0.00	100.00	100.00	100.00
361-08	MOTOR VEHICLE FEE-COMMISSION	14,297.77	14,000.00	14,304.81	14,000.00	14,000.00	14,000.00
361-09	NAMEPLATE CAP. TAX COMMISSION	4,842.48	5,000.00	4,432.19	4,500.00	4,500.00	4,500.00
361-10	ATV SALES TAX COMMISSIONS	0.00	100.00	0.00	100.00	100.00	100.00
363-01	PROPERTY TAX COMMISSIONS	174,250.73	174,000.00	138,837.15	140,000.00	140,000.00	140,000.00
	County Treasurer Totals	***270,788.69***	***269,530.00***	***243,070.38***	***242,695.00***	***242,695.00***	***242,695.00***
	County Clerk						
371-01	FILING AND RECORDING FEES-CLERK	60.00	60.00	40.00	60.00	60.00	60.00
371-03	MISCELLANEOUS FEES-COUNTY CLERK	396.00	300.00	279.00	300.00	300.00	300.00
371-05	MARRIAGE LICENSE FEES	725.00	700.00	475.00	500.00	500.00	500.00
	County Clerk Totals	***1,181.00***	***1,060.00***	***794.00***	***860.00***	***860.00***	***860.00***
	Clerk of the District Court						
380-01	FILING FEES-DISTRICT COURT	2,089.00	2,000.00	1,840.40	1,800.00	1,800.00	1,800.00
380-03	COURT COST REFUNDS-DISTRICT COURT	100.00	100.00	106.62	100.00	100.00	100.00
383-00	PASSPORT FEES	5,600.00	4,000.00	4,935.00	4,500.00	4,500.00	4,500.00
	Clerk of the District Court Totals	***7,789.00***	***6,100.00***	***6,882.02***	***6,400.00***	***6,400.00***	***6,400.00***
	County Court						
390-01	COUNTY COURT COST REFUNDS	470.00	50.00	181.40	50.00	50.00	50.00
390-02	COUNTY COURT-MISC REVENUES	0.00	100.00	0.00	100.00	100.00	100.00
390-03	ALCOHOL/DRUG TESTING-CO COURT	0.00	50.00	0.00	50.00	50.00	50.00
	County Court Totals	***470.00***	***200.00***	***181.40***	***200.00***	***200.00***	***200.00***
	Election Commissioner						
393-01	VOTER REGISTRATION	0.00	50.00	0.00	50.00	50.00	50.00
393-02	ELECTION COSTS RECOVERED	0.00	5,000.00	4,326.30	0.00	0.00	0.00
393-03	POLITICAL FILING FEES	264.00	250.00	0.00	0.00	0.00	0.00
	Election Commissioner Totals	***264.00***	***5,300.00***	***4,326.30***	***50.00***	***50.00***	***50.00***
	Register of Deeds						
394-01	FILING AND RECORDING-REG OF DEEDS	25,745.00	24,000.00	29,294.00	25,000.00	25,000.00	25,000.00
394-02	DOC STAMPS-REG OF DEEDS	33,550.13	30,000.00	37,428.25	35,000.00	35,000.00	35,000.00
394-03	MISC. FEES-REGISTER OF DEEDS	0.00	0.00	9.00	10.00	10.00	10.00
	Register of Deeds Totals	***59,295.13***	***54,000.00***	***66,731.25***	***60,010.00***	***60,010.00***	***60,010.00***
	County Sheriff						
395-01	COUNTY SHERIFF-SERVICE FEES	9,856.59	7,000.00	10,001.22	8,000.00	8,000.00	8,000.00
395-03	CEDAR RAPIDS LAW ENFORCEMENT	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00
395-04	BREATH ANALYZER FEES	660.00	500.00	120.00	150.00	150.00	150.00

BOONE COUNTY COUNTY GENERAL FUND REVENUE

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
395-05	REIMBURSEMENT-FED/CO/CITY PRISONERS	10,335.00	10,000.00	25,805.00	15,000.00	15,000.00	15,000.00
395-06	ACCIDENT REPORT COPIES	85.00	100.00	60.00	100.00	100.00	100.00
395-10	VEHICLE INSPECTION ACCT--1983 LB234	7,170.00	5,000.00	7,010.00	5,000.00	5,000.00	5,000.00
395-13	HANDGUN APPLICATION FEE	1,025.00	800.00	730.00	800.00	800.00	800.00
395-19	REIMBURSEMENT OF SERVICES-SHERIFF	74.64	100.00	273.30	100.00	100.00	100.00
395-26	PHONE CARDS	2,101.25	2,000.00	644.07	700.00	700.00	700.00
395-96	ALBION-LAW ENFORCEMENT	7,330.00	7,000.00	22,100.00	22,000.00	22,000.00	22,000.00
395-97	PRIMROSE-LAW ENFORECEMENT	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
395-98	ST. EDWARD-LAW ENFORCEMENT	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00	80,000.00
395-99	PETERSBURG-LAW ENFORCEMENT	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00
	County Sheriff Totals	***152,837.48***	***146,700.00***	***180,943.59***	***166,050.00***	***166,050.00***	***166,050.00***
	County Attorney						
396-01	CO ATTORNEY FEES-CHECK COLLECTION	210.00	300.00	90.00	300.00	300.00	300.00
396-08	PRETRIAL DIVERSION (STOP)	800.00	200.00	700.00	300.00	300.00	300.00
	County Attorney Totals	***1,010.00***	***500.00***	***790.00***	***600.00***	***600.00***	***600.00***
	Other Fees and Miscellaneous						
398-03	RECYCLING FUNDS RECEIVED	150.00	100.00	0.00	100.00	100.00	100.00
403-01	RELIEF/MEDICAL-RECOVERIES	0.00	0.00	0.00	300.00	300.00	300.00
409-01	SALE OF PLAT MAPS	216.00	300.00	246.00	0.00	0.00	0.00
409-02	ZONING PUBLICATIONS	13.96	100.00	71.55	100.00	100.00	100.00
410-01	SURVEYOR SERVICES	0.00	500.00	0.00	500.00	500.00	500.00
450-02	PHOTO COPY	275.25	500.00	164.75	200.00	200.00	200.00
450-03	POSTAGE	4.88	30.00	2.50	30.00	30.00	30.00
470-01	OVERLOAD FINES-25%-COUNTY SHARE	206.25	200.00	118.75	120.00	120.00	120.00
473-03	WITNESS FEES REIMBURSED	42.92	40.00	96.28	40.00	40.00	40.00
474-06	TOYS FOR TOTS-COMMUNITY SRV	650.00	650.00	430.00	500.00	500.00	500.00
500-02	REVENUE FROM LEASES/RENTAL PROPERTY	4,498.30	4,500.00	4,588.00	4,500.00	4,500.00	4,500.00
510-01	INTEREST ON INVESTMENTS	849,069.55	550,000.00	913,684.30	900,000.00	900,000.00	900,000.00
510-02	INTEREST-VETERANS-CHECKING ACCT	0.00	5.00	0.00	0.00	0.00	0.00
510-03	INTEREST ON INVESTMENTS-CLK DIST CT	81.34	50.00	109.54	100.00	100.00	100.00
510-04	INTEREST-IMPREST ACCOUNT	952.98	500.00	726.80	700.00	700.00	700.00
510-05	INTEREST-CRIME STOPPERS	47.11	20.00	35.67	35.00	35.00	35.00
530-01	SALE OF SURPLUS PROPERTY-FIXED EQUP	0.00	100.00	0.00	100.00	100.00	100.00
530-02	SALE OF PROPERTY-LAND & BLDGS	0.00	100.00	0.00	100.00	100.00	100.00
530-03	SALE OF SURPLUS PROPERTY-MISC	2,122.50	500.00	3,500.00	500.00	500.00	500.00
531-02	INSURANCE SETTLEMENT	0.00	100.00	0.00	100.00	100.00	100.00
531-03	INSURANCE DIVIDEND REFUND	14,803.00	10,000.00	13,722.00	13,000.00	13,000.00	13,000.00
531-04	FITNESS CTR/AG SOC-NIRMA INS REIMB	30,690.00	0.00	40,897.00	35,000.00	35,000.00	35,000.00

BOONE COUNTY COUNTY GENERAL FUND REVENUE

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
531-05	BCDA-NIRMA INSURANCE REIMBURSEMENT	884.00	850.00	869.00	850.00	850.00	850.00
531-06	INSURANCE REIMBURSEMENT-EMPLOYEES	473.18	100.00	576.98	100.00	100.00	100.00
532-01	REFUND OF PRIOR YEAR EXPENDITURES	0.00	100.00	0.00	100.00	100.00	100.00
532-02	CANCELLATION OF PRIOR YEAR WARRANTS	0.00	100.00	0.00	100.00	100.00	100.00
532-08	JOINT PUBLIC HEARING REIMBURSEMENTS	752.50	800.00	541.00	500.00	500.00	500.00
540-01	MISCELLANEOUS REVENUE	293.23	1,000.00	223.68	1,000.00	1,000.00	1,000.00
	Other Fees and Miscellaneous Totals	***906,226.95***	***571,245.00***	***980,603.80***	***958,675.00***	***958,675.00***	***958,675.00***
	Transfers						
590-02	TRANSFERS-INTER-FUND (IN)	36,530.83	35,000.00	30,492.11	35,000.00	35,000.00	35,000.00
	Transfers Totals	***36,530.83***	***35,000.00***	***30,492.11***	***35,000.00***	***35,000.00***	***35,000.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**5,395,573.99**	**4,897,300.00**	**6,311,357.24**	**6,176,718.00**	**6,176,718.00**	**6,176,718.00**
	TOTAL PROPERTY TAXES	**3,921,178.00**	**4,762,732.00**	**3,900,448.81**	**4,762,732.00**	**4,762,732.00**	**4,762,732.00**
	TOTAL REVENUE AVAILABLE	**9,316,751.99**	**9,660,032.00**	**10,211,806.05**	**10,939,450.00**	**10,939,450.00**	**10,939,450.00**
	Less: EXPENDITURES	**6,300,003.99**	**8,737,479.00**	**6,201,203.21**			
	BALANCE FORWARD/CASH RESERVE	**3,016,748.00**	**922,553.00**	**4,010,602.84**			

BOONE COUNTY COUNTY GENERAL FUND

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
600 - 649	**General Government**						
601	COUNTY BOARD	84,159.91	88,250.00	84,464.22	88,550.00	88,550.00	88,550.00
602	COUNTY CLERK	128,796.10	230,600.00	183,619.75	247,400.00	247,400.00	247,400.00
603	COUNTY TREASURER	176,385.05	231,900.00	167,927.32	242,200.00	242,200.00	242,200.00
605	COUNTY ASSESSOR	165,085.09	235,559.00	187,985.60	230,600.00	230,600.00	230,600.00
607	ELECTION COMMISSIONER	20,878.44	45,500.00	15,498.92	46,300.00	46,300.00	46,300.00
608	PLANNING & ZONING	45,217.12	99,375.00	71,629.93	112,950.00	112,950.00	112,950.00
620	JUDICIAL	15,892.79	68,600.00	32,925.01	88,900.00	88,900.00	88,900.00
621	CLERK OF THE DISTRICT COURT	0.00	0.00	0.00	0.00	0.00	0.00
622	COUNTY COURT SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
623	COUNTY COURT/DISTRICT COURT	39,563.17	46,670.00	40,091.87	47,870.00	47,870.00	47,870.00
624	DISTRICT JUDGE	585.70	2,000.00	495.61	2,000.00	2,000.00	2,000.00
625	PUBLIC DEFENDER	64,630.81	109,600.00	70,752.17	110,600.00	110,600.00	110,600.00
641	BUILDING AND GROUNDS	104,933.16	137,450.00	115,788.52	134,950.00	134,950.00	134,950.00
643	REAPPRAISAL	115,453.00	230,500.00	150,988.00	230,500.00	230,500.00	230,500.00
645	COOPERATIVE EXTENSION AGENT	58,786.09	68,750.00	58,646.43	72,800.00	72,800.00	72,800.00
649	COUNTY BUILDING-ANNEX,CTHSE,SHF,EXT	18,280.30	93,500.00	35,359.49	123,500.00	123,500.00	123,500.00
650 - 699	**Public Safety**						
651	COUNTY SHERIFF	899,569.15	1,011,246.00	917,361.99	1,053,520.00	1,053,520.00	1,053,520.00
652	COUNTY ATTORNEY	131,411.51	134,008.00	131,179.83	125,800.00	125,800.00	125,800.00
653	COMMUNICATIONS/DATA PROCESSING	95,633.58	144,700.00	116,518.63	256,667.00	256,667.00	256,667.00
661	COUNTY SHERIFF-INTERLOCAL AGREEMENT	0.00	0.00	0.00	0.00	0.00	0.00
666	DIVERSION PROGRAM-STOP PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
671	COUNTY JAIL	21,385.95	83,050.00	37,700.98	87,475.00	87,475.00	87,475.00
685	EMERGENCY AND PROTECTIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
693	EMERGENCY MANAGER	10,332.09	47,750.00	18,127.04	48,000.00	48,000.00	48,000.00
696	EMERG EQUIP/CO COMMUNICATIONS TOWER	4,115.76	37,850.00	4,715.52	38,150.00	38,150.00	38,150.00
700 - 749	**Public Works**						
702	COUNTY SURVEYOR	4,089.44	14,400.00	14,372.31	10,000.00	10,000.00	10,000.00
733	NOXIOUS WEED CONTROL	22,260.56	71,820.00	28,137.17	71,455.00	71,455.00	71,455.00
800 - 849	**Public Welfare/Social Services**						
801	COUNTY RELIEF & ASSISTANCE	756.81	30,400.00	0.00	30,400.00	30,400.00	30,400.00
803	VETERANS SERVICE OFFICER	24,142.33	56,755.00	31,891.25	53,495.00	53,495.00	53,495.00
822	INSTITUTIONS	37,664.25	60,650.00	37,513.50	61,150.00	61,150.00	61,150.00
910 - 999	**Miscellaneous**						
911	GRANTS (REIMBURSABLE)	0.00	13,000.00	0.00	13,000.00	13,000.00	13,000.00
970	MISCELLANEOUS-GENERAL	4,009,995.83	5,343,596.00	3,647,512.15	6,361,218.00	6,361,218.00	6,361,218.00
	TOTAL EXPENDITURES	6,300,003.99		6,201,203.21			

BOONE COUNTY COUNTY GENERAL FUND

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	TOTAL BUDGET OF EXPENDITURES		8,737,479.00		9,989,450.00	9,989,450.00	9,989,450.00
	NECESSARY CASH RESERVE		922,553.00		950,000.00	950,000.00	950,000.00
	TOTAL REQUIREMENTS		9,660,032.00		10,939,450.00	10,939,450.00	10,939,450.00

BOONE COUNTY COUNTY GENERAL FUND

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	601	COUNTY BOARD
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	77,000.00	79,200.00	79,200.00	79,200.00	79,200.00	79,200.00
	Personal Services Totals	***77,000.00***	***79,200.00***	***79,200.00***	***79,200.00***	***79,200.00***	***79,200.00***
	Operating Expenses						
2-1012	PRINTING AND PUBLISHING	4,864.86	5,500.00	3,917.78	5,500.00	5,500.00	5,500.00
2-1704	MILEAGE ALLOWANCE	0.00	250.00	148.74	250.00	250.00	250.00
2-1760	CONVENTION/WORKSHOP EXPENSE	759.80	1,000.00	1,149.70	1,300.00	1,300.00	1,300.00
	Operating Expenses Totals	***5,624.66***	***6,750.00***	***5,216.22***	***7,050.00***	***7,050.00***	***7,050.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,535.25	300.00	48.00	300.00	300.00	300.00
	Supplies and Materials Totals	***1,535.25***	***300.00***	***48.00***	***300.00***	***300.00***	***300.00***
	Capital Outlay						
5-0500	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***
	Unknown Type						
0-0000	BOARD	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-601 COUNTY BOARD TOTAL		**84,159.91**	**88,250.00**	**84,464.22**	**88,550.00**	**88,550.00**	**88,550.00**

BOONE COUNTY COUNTY GENERAL FUND

	Code	Description
Fund	0100	COUNTY GENERAL FUND
Function	602	COUNTY CLERK

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	64,500.00	67,500.00	67,500.00	70,500.00	70,500.00	70,500.00
1-0201	CHIEF DEPUTY'S SALARY	22,334.40	51,500.00	54,477.14	55,000.00	55,000.00	55,000.00
1-0305	CLERICAL SALARY	29,351.02	82,500.00	48,173.62	84,000.00	84,000.00	84,000.00
1-0405	CLERICAL PART-TIME SALARY	1,481.09	5,000.00	0.00	5,000.00	5,000.00	5,000.00
1-0600	VACATION,OVT	0.00	3,000.00	0.00	7,000.00	7,000.00	7,000.00
	Personal Services Totals	***117,666.51***	***209,500.00***	***170,150.76***	***221,500.00***	***221,500.00***	***221,500.00***
	Operating Expenses						
2-1012	PRINTING AND PUBLISHING	41.70	1,300.00	0.00	1,300.00	1,300.00	1,300.00
2-1100	DATA PROCESSING COSTS/STATE AS400	1,711.76	1,900.00	1,650.00	2,000.00	2,000.00	2,000.00
2-1200	MAINTENANCE AND REPAIRS	0.00	150.00	0.00	150.00	150.00	150.00
2-1704	MILEAGE ALLOWANCE	190.95	350.00	793.97	500.00	500.00	500.00
2-1751	DUES, SUB., REG., TRAINING, FEES	215.00	250.00	535.00	300.00	300.00	300.00
2-1760	CONVENTION/WORKSHOP EXPENSE	264.95	1,000.00	1,291.75	1,000.00	1,000.00	1,000.00
2-2500	CONTRACTUAL SERVICES - GWORKS	3,375.00	3,400.00	3,544.00	3,400.00	3,400.00	3,400.00
2-3030	DRUG AND ALCOHOL TEST	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***5,799.36***	***8,350.00***	***7,814.72***	***8,650.00***	***8,650.00***	***8,650.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	3,967.48	4,000.00	3,167.16	6,000.00	6,000.00	6,000.00
3-0116	DATA PROCESSING SUPPLIES	608.06	1,250.00	29.20	1,250.00	1,250.00	1,250.00
	Supplies and Materials Totals	***4,575.54***	***5,250.00***	***3,196.36***	***7,250.00***	***7,250.00***	***7,250.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	244.79	1,500.00	608.31	2,000.00	2,000.00	2,000.00
5-0502	DATA PROCESSING EQUIPMENT	509.90	6,000.00	1,849.60	8,000.00	8,000.00	8,000.00
	Capital Outlay Totals	***754.69***	***7,500.00***	***2,457.91***	***10,000.00***	***10,000.00***	***10,000.00***
	Unknown Type						
0-0000	CLERK	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-602 COUNTY CLERK TOTAL		**128,796.10**	**230,600.00**	**183,619.75**	**247,400.00**	**247,400.00**	**247,400.00**

BOONE COUNTY COUNTY GENERAL FUND

		Code	Description
	Fund	0100	COUNTY GENERAL FUND
	Function	603	COUNTY TREASURER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	64,500.00	67,500.00	67,500.00	70,500.00	70,500.00	70,500.00
1-0201	CHIEF DEPUTY'S SALARY	56,368.29	59,000.00	62,751.51	65,000.00	65,000.00	65,000.00
1-0305	CLERICAL SALARY	49,160.63	90,000.00	31,131.67	90,000.00	90,000.00	90,000.00
1-0405	CLERICAL PART-TIME SALARY	0.00	0.00	374.51	0.00	0.00	0.00
1-0600	VACATION,OVT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Personal Services Totals	***170,028.92***	***217,500.00***	***161,757.69***	***226,500.00***	***226,500.00***	***226,500.00***
	Operating Expenses						
2-1012	PRINTING AND PUBLISHING	1,301.69	1,000.00	897.49	2,000.00	2,000.00	2,000.00
2-1100	DATA PROCESSING COSTS	0.00	200.00	0.00	0.00	0.00	0.00
2-1200	MAINTENANCE AND REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	0.00	500.00	0.00	500.00	500.00	500.00
2-1751	DUES, SUB., REG., TRAINING, FEES	50.00	300.00	75.00	200.00	200.00	200.00
2-1760	CONVENTION/WORKSHOP EXPENSE	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-2544	MAINTENANCE AGREEMENTS	335.80	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***1,687.49***	***4,000.00***	***972.49***	***4,700.00***	***4,700.00***	***4,700.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,698.78	2,400.00	2,430.47	2,500.00	2,500.00	2,500.00
3-0116	DATA PROCESSING SUPPLIES	1,513.58	2,000.00	1,653.78	2,500.00	2,500.00	2,500.00
	Supplies and Materials Totals	***3,212.36***	***4,400.00***	***4,084.25***	***5,000.00***	***5,000.00***	***5,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	208.28	3,000.00	201.89	3,000.00	3,000.00	3,000.00
5-0502	DATA PROCESSING EQUIPMENT	1,248.00	3,000.00	911.00	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***1,456.28***	***6,000.00***	***1,112.89***	***6,000.00***	***6,000.00***	***6,000.00***
	Unknown Type						
0-0000	TREASURER	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-603 COUNTY TREASURER TOTAL		**176,385.05**	**231,900.00**	**167,927.32**	**242,200.00**	**242,200.00**	**242,200.00**

BOONE COUNTY COUNTY GENERAL FUND

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	605	COUNTY ASSESSOR

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	64,500.00	67,500.00	67,500.00	70,500.00	70,500.00	70,500.00
1-0201	CHIEF DEPUTY'S SALARY	0.00	50,628.00	36,973.90	54,000.00	54,000.00	54,000.00
1-0305	CLERICAL SALARY	91,873.67	88,006.00	72,331.78	83,000.00	83,000.00	83,000.00
1-0405	CLERICAL PART-TIME SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0600	VACATION,OVT	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
1-0770	PANDEMIC CARE LEAVE PAY (SCH/DY CA)	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***156,373.67***	***208,134.00***	***176,805.68***	***209,500.00***	***209,500.00***	***209,500.00***
	Operating Expenses						
2-1012	PRINTING AND PUBLISHING	1,027.90	2,000.00	410.90	2,000.00	2,000.00	2,000.00
2-1100	DATA PROCESSING COSTS	800.00	2,000.00	941.47	2,000.00	2,000.00	2,000.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	200.00	0.00	200.00	200.00	200.00
2-1704	MILEAGE ALLOWANCE	0.00	750.00	0.00	750.00	750.00	750.00
2-1751	DUES, SUB., REG., TRAINING, FEES	370.00	225.00	229.00	400.00	400.00	400.00
2-1760	CONVENTION/WORKSHOP EXPENSE	531.59	4,000.00	0.00	4,000.00	4,000.00	4,000.00
2-2544	MAINTENANCE AGREEMENTS	1,741.14	1,750.00	1,654.54	1,750.00	1,750.00	1,750.00
2-3030	DRUG AND ALCOHOL TEST	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***4,470.63***	***10,925.00***	***3,235.91***	***11,100.00***	***11,100.00***	***11,100.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	3,170.72	4,100.00	3,313.52	4,100.00	4,100.00	4,100.00
3-0209	MACHINERY AND EQUIPMENT FUEL	313.08	600.00	254.53	600.00	600.00	600.00
3-0400	MISCELLANEOUS SUPPLIES & MATERIALS	7.00	300.00	0.00	300.00	300.00	300.00
	Supplies and Materials Totals	***3,490.80***	***5,000.00***	***3,568.05***	***5,000.00***	***5,000.00***	***5,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	749.99	9,000.00	4,064.98	2,500.00	2,500.00	2,500.00
5-0505	FURNITURE	0.00	2,500.00	310.98	2,500.00	2,500.00	2,500.00
	Capital Outlay Totals	***749.99***	***11,500.00***	***4,375.96***	***5,000.00***	***5,000.00***	***5,000.00***
	Unknown Type						
0-0000	ASSESSOR	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-605 COUNTY ASSESSOR TOTAL		**165,085.09**	**235,559.00**	**187,985.60**	**230,600.00**	**230,600.00**	**230,600.00**

BOONE COUNTY COUNTY GENERAL FUND

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	607	ELECTION COMMISSIONER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0405	CLERICAL PART-TIME SALARY	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
1-0409	ELECTIONS PART-TIME SALARY (BOARDS)	1,433.34	1,600.00	1,025.92	2,000.00	2,000.00	2,000.00
	Personal Services Totals	***1,433.34***	***4,600.00***	***1,025.92***	***5,000.00***	***5,000.00***	***5,000.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	8,000.00	10,000.00	3,000.00	10,000.00	10,000.00	10,000.00
2-1000	GENERAL ADMIN EXP (SPECIAL ELEC)	0.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00
2-1012	PRINTING AND PUBLISHING	4,065.14	8,000.00	3,033.75	8,000.00	8,000.00	8,000.00
2-1200	MAINTENANCE AND REPAIRS	0.00	200.00	0.00	200.00	200.00	200.00
2-1704	MILEAGE ALLOWANCE	0.00	400.00	179.56	500.00	500.00	500.00
2-1708	BOARD MEMBERS EXPENSES/ELECTION BDS	186.15	400.00	232.60	500.00	500.00	500.00
2-1760	CONVENTION/WORKSHOP EXPENSE	299.90	350.00	0.00	350.00	350.00	350.00
2-2500	CONTRACTUAL SERVICES	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***12,551.19***	***24,350.00***	***6,445.91***	***24,550.00***	***24,550.00***	***24,550.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	278.25	2,250.00	723.51	2,250.00	2,250.00	2,250.00
3-0113	VOTING SUPPLIES-BALLOT COSTS	6,615.66	14,000.00	7,303.58	14,000.00	14,000.00	14,000.00
	Supplies and Materials Totals	***6,893.91***	***16,250.00***	***8,027.09***	***16,250.00***	***16,250.00***	***16,250.00***
	Equipment Rental						
4-0502	VOTING POLLS-BLDG/FACILITIES RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	200.00	0.00	300.00	300.00	300.00
5-0900	VOTING EQUIPMENT	0.00	100.00	0.00	200.00	200.00	200.00
	Capital Outlay Totals	***0.00***	***300.00***	***0.00***	***500.00***	***500.00***	***500.00***
	Unknown Type						
0-0000	ELECTION COMMISSIONER	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-607 ELECTION COMMISSIONER TOTAL		**20,878.44**	**45,500.00**	**15,498.92**	**46,300.00**	**46,300.00**	**46,300.00**

BOONE COUNTY COUNTY GENERAL FUND

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	608	PLANNING & ZONING

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	33,847.29	44,000.00	48,643.49	48,000.00	48,000.00	48,000.00
1-0305	CLERICAL SALARY	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00
1-0600	VACATION,OVT	0.00	1,200.00	0.00	1,500.00	1,500.00	1,500.00
1-0760	PANDEMIC SELF LEAVE PAY (QUAR/SICK)	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***33,847.29***	***45,200.00***	***48,643.49***	***74,500.00***	***74,500.00***	***74,500.00***
	Operating Expenses						
2-1012	PRINTING AND PUBLISHING	405.09	1,200.00	553.28	1,000.00	1,000.00	1,000.00
2-1100	DATA PROCESSING COSTS	0.00	100.00	0.00	100.00	100.00	100.00
2-1200	MAINTENANCE AND REPAIRS	0.00	250.00	14.69	250.00	250.00	250.00
2-1704	MILEAGE ALLOWANCE	39.50	700.00	367.28	600.00	600.00	600.00
2-1708	BOARD MEMBER EXPENSES	0.00	0.00	575.82	600.00	600.00	600.00
2-1751	DUES, SUB., REG., TRAINING FEES	333.97	400.00	705.00	900.00	900.00	900.00
2-1760	CONVENTION/WORKSHOP EXPENSE	398.00	700.00	904.57	1,000.00	1,000.00	1,000.00
2-2500	CONTRACTUAL SERVICES - GWORKS	9,258.82	9,000.00	3,071.33	5,000.00	5,000.00	5,000.00
2-2544	MAINTENANCE AGREEMENTS	257.68	375.00	361.13	400.00	400.00	400.00
2-4405	PLANNING COSTS (JEO/MARVIN)	0.00	40,000.00	14,919.70	25,000.00	25,000.00	25,000.00
2-8000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***10,693.06***	***52,725.00***	***21,472.80***	***34,850.00***	***34,850.00***	***34,850.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	500.00	530.61	500.00	500.00	500.00
	Supplies and Materials Totals	***0.00***	***500.00***	***530.61***	***500.00***	***500.00***	***500.00***
	Equipment Rental						
4-0202	EQUIP RENTAL-PHOTO COPY LEASE	676.77	650.00	507.70	500.00	500.00	500.00
	Equipment Rental Totals	***676.77***	***650.00***	***507.70***	***500.00***	***500.00***	***500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	300.00	135.43	600.00	600.00	600.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	0.00	339.90	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***0.00***	***300.00***	***475.33***	***2,600.00***	***2,600.00***	***2,600.00***
	Unknown Type						
0-0000	PLANNING AND ZONING	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-608 PLANNING & ZONING TOTAL		**45,217.12**	**99,375.00**	**71,629.93**	**112,950.00**	**112,950.00**	**112,950.00**

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	620	JUDICIAL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0810	MENTAL HEALTH BOARD COSTS	1,086.80	5,000.00	938.40	5,000.00	5,000.00	5,000.00
2-2100	PROBATION COSTS DIST 5	6,616.26	7,250.00	7,210.69	7,400.00	7,400.00	7,400.00
2-2208	JUROR COSTS (MEALS, MILEAGE)	0.00	5,000.00	659.58	5,000.00	5,000.00	5,000.00
2-2209	MISCELLANEOUS COURT COSTS	0.00	1,000.00	250.00	1,000.00	1,000.00	1,000.00
2-2300	JUROR FEES	0.00	10,000.00	5,780.10	10,000.00	10,000.00	10,000.00
2-2310	WITNESS FEES & MILEAGE	31.79	4,000.00	614.88	4,000.00	4,000.00	4,000.00
2-2406	SPECIAL ATTORNEY/SP CO ATTY	75.00	18,600.00	2,578.09	35,000.00	35,000.00	35,000.00
2-2420	TRANSCRIPTS/DEPOSITIONS	976.94	5,000.00	4,270.77	6,000.00	6,000.00	6,000.00
2-3000	HEALTH RELATED COSTS	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-3015	MEDICAL EXAMS	0.00	1,250.00	1,805.00	2,000.00	2,000.00	2,000.00
2-3020	CORONER/AUTOPSY COSTS	7,106.00	10,000.00	8,817.50	12,000.00	12,000.00	12,000.00
	Operating Expenses Totals	***15,892.79***	***68,600.00***	***32,925.01***	***88,900.00***	***88,900.00***	***88,900.00***
	Unknown Type						
0-0000	JUDICIAL	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-620 JUDICIAL TOTAL		**15,892.79**	**68,600.00**	**32,925.01**	**88,900.00**	**88,900.00**	**88,900.00**

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0202	OTHER DEPUTIES' SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0600	VACATION, OVT	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						
2-1200	MAINTENANCE AND REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES, SUB., REG., TRAINING FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-1760	CONVENTION/WORKSHOP EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-2201	DISTRICT COURT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0116	DATA PROCESSING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Unknown Type						
0-0000	CLERK OF THE DISTRICT COURT	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-621 CLERK OF THE DISTRICT COURT TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

BOONE COUNTY COUNTY GENERAL FUND

	Code	Description
Fund	0100	COUNTY GENERAL FUND
Function	622	COUNTY COURT SYSTEM

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1210	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-2202	COUNTY COURT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2544	MAINTENANCE AGREEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	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***
	Equipment Rental						
4-0202	EQUIP RENTAL-PHOTO COPY/LEASE	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Unknown Type						
0-0000	COUNTY COURT SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-622 COUNTY COURT SYSTEM TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

	Code	Description
Fund	0100	COUNTY GENERAL FUND
Function	623	COUNTY COURT/ DISTRICT COURT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1200	MAINTENANCE AND REPAIRS	285.59	500.00	0.00	500.00	500.00	500.00
2-1751	DUES, SUB, REG, TRAINING FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-1760	CONVENTION/WORKSHOP EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-2201	DISTRICT COURT COSTS	953.34	2,000.00	273.56	2,000.00	2,000.00	2,000.00
2-2202	COUNTY COURT COSTS	1,553.08	2,000.00	889.89	2,000.00	2,000.00	2,000.00
2-2500	CONTRACTUAL SERVICES - SUP CT REIM	33,686.44	35,375.00	35,370.76	36,525.00	36,525.00	36,525.00
2-2544	MAINTENANCE AGREEMENTS (COPY)	118.00	250.00	257.60	300.00	300.00	300.00
	Operating Expenses Totals	***36,596.45***	***40,125.00***	***36,791.81***	***41,325.00***	***41,325.00***	***41,325.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,137.66	3,000.00	2,019.09	3,000.00	3,000.00	3,000.00
3-0116	DATA PROCESSING SUPPLIES	189.99	1,000.00	740.85	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***2,327.65***	***4,000.00***	***2,759.94***	***4,000.00***	***4,000.00***	***4,000.00***
	Equipment Rental						
4-0202	Equip Rental-Photo Copy Lease	464.09	545.00	540.12	545.00	545.00	545.00
	Equipment Rental Totals	***464.09***	***545.00***	***540.12***	***545.00***	***545.00***	***545.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	174.98	2,000.00	0.00	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***174.98***	***2,000.00***	***0.00***	***2,000.00***	***2,000.00***	***2,000.00***
	Unknown Type						
0-0000	COUNTY COURT/DISTRICT COURT	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-623 COUNTY COURT/DISTRICT COURT TOTAL		**39,563.17**	**46,670.00**	**40,091.87**	**47,870.00**	**47,870.00**	**47,870.00**

BOONE COUNTY COUNTY GENERAL FUND

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	624	DISTRICT JUDGE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2204	DISTRICT JUDGE COSTS	585.70	2,000.00	495.61	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	***585.70***	***2,000.00***	***495.61***	***2,000.00***	***2,000.00***	***2,000.00***
	Unknown Type						
0-0000	DISTRICT JUDGE	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-624 DISTRICT JUDGE TOTAL		**585.70**	**2,000.00**	**495.61**	**2,000.00**	**2,000.00**	**2,000.00**

BOONE COUNTY COUNTY GENERAL FUND

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	625	PUBLIC DEFENDER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1760	CONVENTION/WORKSHOP EXPENSE	0.00	1,000.00	0.00	1,500.00	0.00	0.00
2-2401	COURT APPOINTED COUNSEL/SP PUB DEF	64,630.81	83,000.00	69,842.10	20,000.00	84,000.00	84,000.00
2-2420	TRANSCRIPTS/DEPOSITIONS	0.00	500.00	910.07	5,000.00	1,500.00	1,500.00
2-2500	CONTRACTUAL SERVICES	0.00	20,000.00	0.00	100.00	20,000.00	20,000.00
2-2545	MISC LABOR (OVERAGE OF CONTRACT)	0.00	5,000.00	0.00	0.00	5,000.00	5,000.00
2-9900	MISCELLANEOUS EXPENSES	0.00	100.00	0.00	0.00	100.00	100.00
	Operating Expenses Totals	***64,630.81***	***109,600.00***	***70,752.17***	***26,600.00***	***110,600.00***	***110,600.00***
	Unknown Type						
0-0000	PUBLIC DEFENDER	0.00	0.00	0.00	84,000.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***84,000.00***	***0.00***	***0.00***
0100-625 PUBLIC DEFENDER TOTAL		**64,630.81**	**109,600.00**	**70,752.17**	**110,600.00**	**110,600.00**	**110,600.00**

BOONE COUNTY COUNTY GENERAL FUND

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	641	BUILDING AND GROUNDS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0306	CUSTODIAL REGULAR EMPLOYEE SALARY	59,817.17	60,000.00	62,872.22	60,000.00	60,000.00	60,000.00
1-0600	VACATION,OVT	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
	Personal Services Totals	***59,817.17***	***63,000.00***	***62,872.22***	***63,000.00***	***63,000.00***	***63,000.00***
	Operating Expenses						
2-0210	CELLULAR PHONE REIMBURSEMENT	300.00	300.00	300.00	300.00	300.00	300.00
2-0501	LIGHT	19,165.38	24,000.00	24,805.43	24,000.00	24,000.00	24,000.00
2-0502	WATER	959.70	1,200.00	635.33	1,200.00	1,200.00	1,200.00
2-0503	Heating Gas	2,998.05	4,000.00	2,673.23	4,000.00	4,000.00	4,000.00
2-0504	SEWER	885.47	1,000.00	1,041.25	1,000.00	1,000.00	1,000.00
2-0505	GARBAGE	1,186.50	1,500.00	1,300.00	1,500.00	1,500.00	1,500.00
2-1300	BUILDING & GROUNDS REPAIR	6,694.89	2,500.00	2,118.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	161.99	2,000.00	63.00	2,000.00	2,000.00	2,000.00
2-2500	CONTRACTUAL SERVICES/ADV/MEI/PRE/NM	2,573.28	3,000.00	1,500.95	3,000.00	3,000.00	3,000.00
2-2544	MAINTENANCE AGREEMENTS-CLOCK TOWER	0.00	0.00	0.00	0.00	0.00	0.00
2-2547	TOWEL/CLEANING AGREEMENTS	1,000.00	1,500.00	1,436.37	1,500.00	1,500.00	1,500.00
2-2548	LAWN MAINT AGRM-THATCH/AERATE/TREES	2,235.00	2,700.00	1,035.00	2,700.00	2,700.00	2,700.00
2-2570	WEED CONTROL-BY OTHERS	0.00	700.00	455.00	700.00	700.00	700.00
	Operating Expenses Totals	***38,160.26***	***44,400.00***	***37,363.56***	***41,900.00***	***41,900.00***	***41,900.00***
	Supplies and Materials						
3-0102	CHEMICAL SUPPLIES	26.99	300.00	0.00	300.00	300.00	300.00
3-0103	JANITORIAL SUPPLIES	5,167.80	7,000.00	10,750.18	7,000.00	7,000.00	7,000.00
3-0104	BUILDING & GROUNDS SUPPLIES	915.23	4,000.00	1,904.79	4,000.00	4,000.00	4,000.00
3-0110	SMALL TOOLS, ETC	88.94	300.00	0.00	300.00	300.00	300.00
3-0123	SAFETY SUPPLIES (FIRST AID)	328.22	1,000.00	1,227.96	1,000.00	1,000.00	1,000.00
3-0150	MISCELLANEOUS SUPPLIES	52.38	100.00	115.21	100.00	100.00	100.00
3-0209	MACHINERY AND EQUIPMENT FUEL	376.17	4,000.00	707.61	4,000.00	4,000.00	4,000.00
	Supplies and Materials Totals	***6,955.73***	***16,700.00***	***14,705.75***	***16,700.00***	***16,700.00***	***16,700.00***
	Equipment Rental						
4-0306	EQUIPMENT RENTAL-OTHER EQUIPMENT	0.00	100.00	0.00	100.00	100.00	100.00
4-0500	BLDG/FACILITIES RENTAL(KAYTON)	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***100.00***	***0.00***	***100.00***	***100.00***	***100.00***
	Capital Outlay						
5-0303	SAFETY EQUIPMENT (FIRE EXT)	0.00	250.00	0.00	250.00	250.00	250.00
5-0312	LAWN EQUIPMENT	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
5-0313	JANITORIAL EQUIPMENT	0.00	2,000.00	700.00	2,000.00	2,000.00	2,000.00

BOONE COUNTY COUNTY GENERAL FUND

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	641	BUILDING AND GROUNDS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
5-1100	OTHER EQUIPMENT	0.00	1,000.00	146.99	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***0.00***	***13,250.00***	***846.99***	***13,250.00***	***13,250.00***	***13,250.00***
	Unknown Type						
0-0000	BUILDING AND GROUNDS	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-641 BUILDING AND GROUNDS TOTAL		**104,933.16**	**137,450.00**	**115,788.52**	**134,950.00**	**134,950.00**	**134,950.00**

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	643	REAPPRAISAL
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1012	PRINTING AND PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1760	CONVENTION/WORKSHOP EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONTRACTUAL SERVICES (FILE UPDATES)	3,043.00	7,000.00	2,383.00	7,000.00	7,000.00	7,000.00
2-2501	CONTRACTUAL SERVICES-GIS DATA PROG	0.00	13,500.00	26,880.00	13,500.00	13,500.00	13,500.00
2-2502	CONTRACTUAL SERVICES-FLYOVER	0.00	0.00	0.00	0.00	0.00	0.00
2-2510	CONTRACTUAL SERVICES-APPRAISER FEES	112,410.00	210,000.00	121,725.00	210,000.00	210,000.00	210,000.00
2-2544	MAINTENANCE AGREEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***115,453.00***	***230,500.00***	***150,988.00***	***230,500.00***	***230,500.00***	***230,500.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0400	MISCELLANEOUS SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0501	COPY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Unknown Type						
0-0000	REAPPRAISAL	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-643 REAPPRAISAL TOTAL		**115,453.00**	**230,500.00**	**150,988.00**	**230,500.00**	**230,500.00**	**230,500.00**

BOONE COUNTY COUNTY GENERAL FUND

		Code	Description
	Fund	0100	COUNTY GENERAL FUND
	Function	645	COOPERATIVE EXTENSION AGENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0305	CLERICAL SALARY	42,620.95	45,000.00	44,928.89	48,000.00	48,000.00	48,000.00
1-0405	CLERICAL PART-TIME SALARY	0.00	2,500.00	196.00	2,000.00	2,000.00	2,000.00
1-0600	VACATION,OVT	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
1-0760	PANDEMIC SELF LEAVE PAY (QUAR/SICK)	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***42,620.95***	***49,500.00***	***45,124.89***	***52,000.00***	***52,000.00***	***52,000.00***
	Operating Expenses						
2-0205	INTERNET SERVICE (TELEPHONES)	780.00	850.00	810.00	900.00	900.00	900.00
2-0206	OTHER TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING AND PUBLISHING	194.44	400.00	93.49	400.00	400.00	400.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	619.50	200.00	200.00	200.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	100.00	195.00	100.00	100.00	100.00
2-1704	MILEAGE ALLOWANCE	4,266.84	5,400.00	3,933.57	5,400.00	5,400.00	5,400.00
2-1708	BOARD MEMBERS EXPENSES	812.12	600.00	530.38	800.00	800.00	800.00
2-1751	DUES, SUB., REG., TRAINING, FEES	381.00	1,000.00	423.76	900.00	900.00	900.00
2-1760	CONVENTION/WORKSHOP EXPENSE	210.69	400.00	184.92	400.00	400.00	400.00
2-2500	CONTRACTUAL SERVICES	936.50	1,200.00	1,023.00	1,500.00	1,500.00	1,500.00
2-2544	MAINTENANCE AGREEMENTS	1,358.11	2,000.00	1,326.85	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	***8,939.70***	***11,950.00***	***9,140.47***	***12,600.00***	***12,600.00***	***12,600.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,386.50	1,400.00	1,431.97	1,300.00	1,300.00	1,300.00
	Supplies and Materials Totals	***1,386.50***	***1,400.00***	***1,431.97***	***1,300.00***	***1,300.00***	***1,300.00***
	Equipment Rental						
4-0201	EQUIP RENTAL-DATA PROCESSING/LEASE	2,200.00	2,000.00	0.00	3,000.00	3,000.00	3,000.00
4-0202	EQUIP RENTAL-PHOTO COPY/LEASE	3,427.88	3,000.00	2,558.64	3,000.00	3,000.00	3,000.00
4-0500	BUILDING/FACILITIES RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***5,627.88***	***5,000.00***	***2,558.64***	***6,000.00***	***6,000.00***	***6,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	211.06	500.00	390.46	500.00	500.00	500.00
5-0505	FURNITURE (CABINETS/SHADES)	0.00	400.00	0.00	400.00	400.00	400.00
	Capital Outlay Totals	***211.06***	***900.00***	***390.46***	***900.00***	***900.00***	***900.00***
	Unknown Type						
0-0000	AGRICULTURAL EXTENSION AGENT	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-645 COOPERATIVE EXTENSION AGENT TOTAL		**58,786.09**	**68,750.00**	**58,646.43**	**72,800.00**	**72,800.00**	**72,800.00**

	Code	Description
Fund	0100	COUNTY GENERAL FUND
Function	649	COUNTY BUILDING-ANNEX,CTHSE,SHF,EXT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0501	LIGHT (EXT)	0.00	0.00	0.00	0.00	0.00	0.00
2-1140	INSPECTIONS	465.20	700.00	1,471.95	700.00	700.00	700.00
2-1200	MAINTENANCE AND REPAIRS	952.16	2,500.00	25,973.93	2,500.00	2,500.00	2,500.00
2-1302	JAIL BUILDING REPAIR	235.00	2,500.00	2,840.00	2,500.00	2,500.00	2,500.00
2-1304	OTHER BUILDING REPAIR	3,166.92	8,000.00	0.00	8,000.00	8,000.00	8,000.00
2-1600	OTHER EQUIP REPAIR-HEAT/AIR	3,353.18	15,000.00	4,225.41	15,000.00	15,000.00	15,000.00
2-2500	CONTRACTUAL SERVICES - ARKFELD	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***8,172.46***	***33,700.00***	***34,511.29***	***33,700.00***	***33,700.00***	***33,700.00***
	Supplies and Materials						
3-0104	BUILDING & GROUNDS SUPPLIES	85.00	200.00	105.65	200.00	200.00	200.00
3-0123	SAFETY SUPPLIES	286.00	5,000.00	92.60	5,000.00	5,000.00	5,000.00
3-0205	CONCRETE, ETC	8,461.75	2,000.00	0.00	2,000.00	2,000.00	2,000.00
	Supplies and Materials Totals	***8,832.75***	***7,200.00***	***198.25***	***7,200.00***	***7,200.00***	***7,200.00***
	Capital Outlay						
5-0263	HEATING AND AIR CONDITIONING	0.00	20,000.00	0.00	40,000.00	40,000.00	40,000.00
5-0303	SAFETY EQUIPMENT	0.00	3,600.00	0.00	13,600.00	13,600.00	13,600.00
5-0311	RADIO EQUIPMENT (SHERIFF)	0.00	0.00	0.00	0.00	0.00	0.00
5-0505	FURNITURE (EXT CABINETS/COURTS)	1,275.09	4,000.00	0.00	4,000.00	4,000.00	4,000.00
5-0557	COMMUNICATOINS EQUIPMENT	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
5-1100	OTHER EQUIPMENT (GENERATOR)	0.00	10,000.00	649.95	10,000.00	10,000.00	10,000.00
5-1212	MISC CONTRACT/CONCRETE CRACK REPAIR	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Capital Outlay Totals	***1,275.09***	***52,600.00***	***649.95***	***82,600.00***	***82,600.00***	***82,600.00***
	Unknown Type						
0-0000	COUNTY BUILDING-ANNEX	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-649 COUNTY BUILDING-ANNEX,CTHSE,SHF,EXT TOTAL		**18,280.30**	**93,500.00**	**35,359.49**	**123,500.00**	**123,500.00**	**123,500.00**

BOONE COUNTY COUNTY GENERAL FUND

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	651	COUNTY SHERIFF
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	80,625.00	84,375.00	84,375.00	88,125.00	88,125.00	88,125.00
1-0201	CHIEF DEPUTY'S SALARY	67,013.40	70,180.00	71,150.03	76,000.00	76,000.00	76,000.00
1-0202	OTHER DEPUTIES' SALARY	214,366.95	223,393.00	235,637.47	255,000.00	255,000.00	255,000.00
1-0300	REGULAR EMPLOYEE SALARY/RESERVE DEP	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	CLERICAL SALARY	50,958.85	53,144.00	51,561.46	57,000.00	57,000.00	57,000.00
1-0318	COMMUNICATION SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0342	DISPATCHER SALARY	351,562.52	369,059.00	353,195.10	400,000.00	400,000.00	400,000.00
1-0400	PART-TIME EMPLOYEE SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0600	VACATION,OVT	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00
1-0760	SELF LEAVE PAY (SICK)	0.00	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	1,894.93	2,500.00	964.70	2,500.00	2,500.00	2,500.00
	Personal Services Totals	***766,421.65***	***822,651.00***	***796,883.76***	***898,625.00***	***898,625.00***	***898,625.00***
	Operating Expenses						
2-0100	POSTAL SERVICE (EXPRESS/FREIGHT)	472.23	500.00	637.48	500.00	500.00	500.00
2-0200	TELEPHONE SERVICE	3,820.47	5,000.00	6,004.10	6,000.00	6,000.00	6,000.00
2-0201	TELETYPE SERVICE	2,226.14	2,400.00	1,670.04	2,400.00	2,400.00	2,400.00
2-0210	CELLULAR PHONE & REIMBURSEMENT	2,014.08	3,100.00	1,715.11	2,500.00	2,500.00	2,500.00
2-0616	OFFICIAL & EMPLOYEE BONDS (NOTARY)	59.00	300.00	231.95	300.00	300.00	300.00
2-1012	PRINTING AND PUBLISHING	483.85	400.00	0.00	400.00	400.00	400.00
2-1018	TRANSLATION COSTS	0.00	200.00	0.00	200.00	200.00	200.00
2-1100	DATA PROCESSING COSTS-STATE AS400	2,087.52	2,500.00	1,980.00	2,500.00	2,500.00	2,500.00
2-1101	COMPUTER/IT EXPENSE	689.40	1,000.00	161.00	1,000.00	1,000.00	1,000.00
2-1140	INSPECTIONS-MOTOR VEHICLES	0.00	125.00	0.00	125.00	125.00	125.00
2-1200	MAINTENANCE AND REPAIRS	1,193.48	2,000.00	2,237.50	2,000.00	2,000.00	2,000.00
2-1600	OTHER EQUIPMENT REPAIR	384.00	1,500.00	30.00	1,500.00	1,500.00	1,500.00
2-1610	VEHICLE EQUIPMENT REPAIR	3,772.24	4,000.00	494.58	4,000.00	4,000.00	4,000.00
2-1704	MILEAGE ALLOWANCE	0.00	300.00	0.00	300.00	300.00	300.00
2-1751	DUES, SUB., REG., TRAINING, FEES	1,480.80	2,000.00	2,383.00	2,000.00	2,000.00	2,000.00
2-1760	CONVENTION/WORKSHOP EXPENSE	1,207.70	3,000.00	802.50	3,000.00	3,000.00	3,000.00
2-1767	SHERIFF'S TRAINING SCHOOL	0.00	8,500.00	980.00	8,500.00	8,500.00	8,500.00
2-1800	SHERIFF COSTS	0.00	500.00	0.00	500.00	500.00	500.00
2-1810	UNIFORM CLEANING-SERVICE	660.00	720.00	720.00	720.00	720.00	720.00
2-1811	CAR WASH-SERVICE	468.00	600.00	377.00	600.00	600.00	600.00
2-1820	BREATH ANALYSIS COSTS	0.00	100.00	0.00	100.00	100.00	100.00
2-2418	SHERIFF'S FEES	0.00	500.00	0.00	500.00	500.00	500.00
2-2500	CONTRACTUAL SERVICES/ADV	182.99	250.00	77.35	250.00	250.00	250.00

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	651	COUNTY SHERIFF
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-2501	CONSULTING FEES	0.00	200.00	0.00	200.00	200.00	200.00
2-2544	MAINTENANCE AGREEMENTS	366.02	500.00	2,016.83	2,000.00	2,000.00	2,000.00
2-3030	DRUG AND ALCOHOL TEST	170.00	500.00	150.00	500.00	500.00	500.00
2-4442	COMMUNICATIONS CENTER-NR/GO/OC/VR/M	30,940.74	45,000.00	38,048.65	4,500.00	4,500.00	4,500.00
	Operating Expenses Totals	***52,678.66***	***85,695.00***	***60,717.09***	***47,095.00***	***47,095.00***	***47,095.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	731.07	1,000.00	1,282.21	1,000.00	1,000.00	1,000.00
3-0103	JANITORIAL SUPPLIES	0.00	100.00	69.99	100.00	100.00	100.00
3-0112	LAW ENFORCEMENT SUPPLIES	5,870.16	6,000.00	3,276.03	6,000.00	6,000.00	6,000.00
3-0209	MACHINERY AND EQUIPMENT FUEL	22,811.56	30,000.00	23,901.61	30,000.00	30,000.00	30,000.00
3-0210	MACHINERY & EQUIPMENT GREASE & OIL	1,539.48	2,500.00	1,944.50	2,500.00	2,500.00	2,500.00
3-0211	MACHINERY & EQUIP TIRES & TIRE REP	948.96	3,000.00	3,445.72	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	***31,901.23***	***42,600.00***	***33,920.06***	***42,600.00***	***42,600.00***	***42,600.00***
	Equipment Rental						
4-0202	EQUIP RENTAL-PHOTO COPY/LEASE	1,326.53	1,300.00	627.30	1,200.00	1,200.00	1,200.00
	Equipment Rental Totals	***1,326.53***	***1,300.00***	***627.30***	***1,200.00***	***1,200.00***	***1,200.00***
	Capital Outlay						
5-0301	CARS & TRUCKS	45,034.00	45,000.00	0.00	50,000.00	50,000.00	50,000.00
5-0303	SAFETY EQUIPMENT	1,936.46	7,000.00	20,539.59	7,000.00	7,000.00	7,000.00
5-0311	RADIO EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
5-0502	DATA PROCESSING EQUIPMENT	39.99	500.00	2,734.86	500.00	500.00	500.00
5-0505	FURNITURE	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
5-1100	OTHER EQUIPMENT	230.63	3,000.00	1,939.33	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***47,241.08***	***59,000.00***	***25,213.78***	***64,000.00***	***64,000.00***	***64,000.00***
	Unknown Type						
0-0000	SHERIFF	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-651 COUNTY SHERIFF TOTAL		**899,569.15**	**1,011,246.00**	**917,361.99**	**1,053,520.00**	**1,053,520.00**	**1,053,520.00**

BOONE COUNTY COUNTY GENERAL FUND

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	652	COUNTY ATTORNEY
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	64,500.00	67,500.00	67,500.00	70,500.00	70,500.00	70,500.00
1-0305	CLERICAL SALARY	62,025.25	48,920.00	53,985.58	42,000.00	42,000.00	42,000.00
1-0405	CLERICAL PART-TIME SALARY	0.00	4,288.00	5,937.66	0.00	0.00	0.00
1-0600	VACATION,OVT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
1-0760	PANDEMIC SELF LEAVE PAY (QUAR/SICK)	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***126,525.25***	***121,708.00***	***127,423.24***	***113,500.00***	***113,500.00***	***113,500.00***
	Operating Expenses						
2-0210	CELLULAR PHONE REIMBURSEMENT	0.00	300.00	0.00	300.00	300.00	300.00
2-0616	OFFICIAL & EMPLOYEE BONDS (NOTARY)	0.00	150.00	0.00	150.00	150.00	150.00
2-1012	PRINTING AND PUBLISHING	445.40	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1200	MAINTENANCE AND REPAIRS	0.00	400.00	0.00	400.00	400.00	400.00
2-1704	MILEAGE ALLOWANCE	155.63	500.00	211.05	500.00	500.00	500.00
2-1751	DUES, SUB., REG., TRAINING, FEES	74.00	1,000.00	675.00	1,000.00	1,000.00	1,000.00
2-1760	CONVENTION/WORKSHOP EXPENSE	205.50	500.00	0.00	500.00	500.00	500.00
2-2200	COURT RELATED COSTS	96.54	1,000.00	45.50	1,000.00	1,000.00	1,000.00
2-2313	LAW LIBRARY	50.00	500.00	0.00	500.00	500.00	500.00
2-2400	ATTORNEY COSTS	0.00	100.00	0.00	100.00	100.00	100.00
2-2418	SHERIFF'S FEES	0.00	300.00	46.00	300.00	300.00	300.00
2-2423	TAX FORECLOSURE COSTS	0.00	300.00	0.00	300.00	300.00	300.00
2-2500	CONTRACTUAL SERVICES (INHT TAX)	0.00	400.00	0.00	400.00	400.00	400.00
2-2544	MAINTENANCE AGREEMENTS	586.73	650.00	692.46	650.00	650.00	650.00
2-3030	DRUG AND ALCOHOL TEST	267.57	500.00	105.00	500.00	500.00	500.00
2-9900	MISCELLANEOUS EXPENSES	0.00	200.00	0.00	200.00	200.00	200.00
	Operating Expenses Totals	***1,881.37***	***7,800.00***	***1,775.01***	***7,800.00***	***7,800.00***	***7,800.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,180.66	2,500.00	1,176.22	2,500.00	2,500.00	2,500.00
	Supplies and Materials Totals	***1,180.66***	***2,500.00***	***1,176.22***	***2,500.00***	***2,500.00***	***2,500.00***
	Equipment Rental						
4-0202	EQUIP RENTAL-PHOTO COPY/LEASE	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***2,000.00***	***2,000.00***	***2,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	1,824.23	2,000.00	805.36	0.00	0.00	0.00
5-0505	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***1,824.23***	***2,000.00***	***805.36***	***0.00***	***0.00***	***0.00***
	Unknown Type						
0-0000	ATTORNEY	0.00	0.00	0.00	0.00	0.00	0.00

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	652	COUNTY ATTORNEY
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Unknown Type Totals	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
0100-652 COUNTY ATTORNEY TOTAL		**131,411.51**	**134,008.00**	**131,179.83**	**125,800.00**	**125,800.00**	**125,800.00**

	Code	Description
Fund	0100	COUNTY GENERAL FUND
Function	653	COMMUNICATIONS/DATA PROCESSING

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0200	TELEPHONE SERVICE (CLEARFLY)	11,323.43	11,750.00	11,397.79	12,500.00	12,500.00	12,500.00
2-0205	INTERNET SERVICE/EMAIL (GR PL/ACT)	10,632.13	11,500.00	15,351.89	16,000.00	16,000.00	16,000.00
2-0206	OTHER TELEPHONE SERVICE	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-0503	Heating fuels	0.00	42,000.00	0.00	15,000.00	15,000.00	15,000.00
2-1100	DATA PROCESSING COSTS (MIPS)	37,518.02	3,000.00	37,554.00	45,000.00	45,000.00	45,000.00
2-1101	COMPUTER EXPENSE-GENERAL	0.00	9,000.00	1,291.95	9,000.00	9,000.00	9,000.00
2-1102	COMPUTER AGR(ACT)/FIREWALL	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-1107	SECURITY COSTS-ACT PANIC BUTTONS	2,025.00	1,000.00	2,700.00	3,000.00	3,000.00	3,000.00
2-1110	TIMEKEEPNG SERVICE COSTS	0.00	200.00	0.00	200.00	200.00	200.00
2-2500	CONTRACTUAL SERVICES-IT (ACT)	32,385.00	36,000.00	31,932.25	42,000.00	42,000.00	42,000.00
2-2501	CONSULTING FEES	0.00	2,250.00	2,650.00	2,800.00	2,800.00	2,800.00
2-2544	MAINT AGRMT WARTY (ACT) SERVER/BKUP	1,750.00	13,000.00	1,750.00	10,000.00	10,000.00	10,000.00
	Operating Expenses Totals	***95,633.58***	***134,700.00***	***104,627.88***	***160,500.00***	***160,500.00***	***160,500.00***
	Capital Outlay						
5-0502	DATA PROCESSING EQUIPMENT	0.00	10,000.00	11,890.75	96,167.00	96,167.00	96,167.00
	Capital Outlay Totals	***0.00***	***10,000.00***	***11,890.75***	***96,167.00***	***96,167.00***	***96,167.00***
	Unknown Type						
0-0000	COMMUNICATIONS/DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-653 COMMUNICATIONS/DATA PROCESSING TOTAL		**95,633.58**	**144,700.00**	**116,518.63**	**256,667.00**	**256,667.00**	**256,667.00**

BOONE COUNTY COUNTY GENERAL FUND

	Code	Description
Fund	0100	COUNTY GENERAL FUND
Function	661	COUNTY SHERIFF-INTERLOCAL AGREEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0202	OTHER DEPUTIES' SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0600	VACATION,OVT	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	INS PREM-CO SHARE-HEALTH/ACCIDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT CONTRIBUTIONS-CO SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	FICA-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0210	CELLULAR PHONE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1610	VEHICLE EQUIPMENT REPAIR	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						
3-0112	LAW ENFORCEMENT SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	MACHINERY AND EQUIPMENT FUEL	0.00	0.00	0.00	0.00	0.00	0.00
3-0210	MACHINERY & EQUIPMENT GREASE & OIL	0.00	0.00	0.00	0.00	0.00	0.00
3-0211	MACHINERY & EQUIP TIRES & TIRE REP	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***
	Unknown Type						
0-0000	COUNTY SHERIFF-INTERLOCAL AGREEMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-661 COUNTY SHERIFF-INTERLOCAL AGREEMENT TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

BOONE COUNTY COUNTY GENERAL FUND

	Code	Description
Fund	0100	COUNTY GENERAL FUND
Function	666	DIVERSION PROGRAM-STOP PROGRAM

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS 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						
5-0303	SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Unknown Type						
0-0000	DIVERSION PROGRAM-STOP PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-666 DIVERSION PROGRAM-STOP PROGRAM TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	671	COUNTY JAIL
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0315	CORRECTIONAL-JAILER REG EMPLY SAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0318	COMMUNICATION/REG EMPLOYEE SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0400	PART-TIME EMPLOYEE SALARY(WEEKENDS)	0.00	0.00	0.00	0.00	0.00	0.00
1-0600	VACATION,OVT	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0507	CABLE SERVICE	1,513.21	2,000.00	1,948.01	2,000.00	2,000.00	2,000.00
2-1100	DATA PROCESSING COSTS - JDS	2,900.00	3,000.00	6,525.00	7,025.00	7,025.00	7,025.00
2-1140	INSPECTIONS-FIRE ALARM SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES, SUB., REG., TRAINING, FEES	1,139.88	3,000.00	115.00	3,000.00	3,000.00	3,000.00
2-1900	BOARD OF PRISONERS COSTS	0.00	150.00	0.00	150.00	150.00	150.00
2-1901	BOARD PRIS BOARDING CONTRACTS	0.00	15,000.00	11,368.40	15,000.00	15,000.00	15,000.00
2-1903	BOARD PRIS MEDICAL TREATMENT	3,432.54	30,000.00	2,119.71	30,000.00	30,000.00	30,000.00
2-1904	BOARD OF PRISONERS-CLOTHING, ETC	1,036.52	1,200.00	1,773.20	1,200.00	1,200.00	1,200.00
2-1906	BOARD OF PRISONERS FOOD SERVICE	6,310.42	20,000.00	6,637.44	20,000.00	20,000.00	20,000.00
2-1909	COMMISSARY - TELEPHONE CARDS	2,155.50	3,500.00	600.00	3,500.00	3,500.00	3,500.00
2-2547	TOWEL/CLEANING AGREEMENTS	1,084.30	1,100.00	1,118.77	1,100.00	1,100.00	1,100.00
2-3015	MEDICAL EXAMS - PHYSICALS	190.00	400.00	150.00	400.00	400.00	400.00
	Operating Expenses Totals	***19,762.37***	***79,350.00***	***32,355.53***	***83,375.00***	***83,375.00***	***83,375.00***
	Supplies and Materials						
3-0103	JANITORIAL SUPPLIES	150.00	300.00	59.23	300.00	300.00	300.00
3-0123	SAFETY SUPPLIES (FIRST AID)	457.82	800.00	993.24	800.00	800.00	800.00
3-0150	MISCELLANEOUS SUPPLIES	198.84	500.00	268.11	500.00	500.00	500.00
	Supplies and Materials Totals	***806.66***	***1,600.00***	***1,320.58***	***1,600.00***	***1,600.00***	***1,600.00***
	Capital Outlay						
5-0303	SAFETY EQUIPMENT	0.00	100.00	3,279.90	500.00	500.00	500.00
5-0505	FURNITURE	0.00	1,000.00	349.80	1,000.00	1,000.00	1,000.00
5-1100	OTHER EQUIPMENT	816.92	1,000.00	395.17	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***816.92***	***2,100.00***	***4,024.87***	***2,500.00***	***2,500.00***	***2,500.00***
	Unknown Type						
0-0000	COUNTY JAIL	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-671 COUNTY JAIL TOTAL		**21,385.95**	**83,050.00**	**37,700.98**	**87,475.00**	**87,475.00**	**87,475.00**

	Code	Description
Fund	0100	COUNTY GENERAL FUND
Function	685	EMERGENCY AND PROTECTIVE SERVICES

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0304	EMERGENCY MGMT EQUIP (SIREN/GENRAT)	0.00	0.00	0.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT (NOAA)	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Unknown Type						
0-0000	EMERGENCY AND PROTECTIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-685 EMERGENCY AND PROTECTIVE SERVICES TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

BOONE COUNTY COUNTY GENERAL FUND

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	693	EMERGENCY MANAGER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-4434	EMERGENCY MANAGEMENT (SINKING)	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-4449	REGIONAL CIVIL DEF/REG 44 EM QT PY	10,332.09	42,750.00	18,127.04	43,000.00	43,000.00	43,000.00
	Operating Expenses Totals	***10,332.09***	***47,750.00***	***18,127.04***	***48,000.00***	***48,000.00***	***48,000.00***
	Unknown Type						
0-0000	CIVIL DEFENSE	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-693 EMERGENCY MANAGER TOTAL		**10,332.09**	**47,750.00**	**18,127.04**	**48,000.00**	**48,000.00**	**48,000.00**

	Code	Description
Fund	0100	COUNTY GENERAL FUND
Function	696	EMERG EQUIP/CO COMMUNICATIONS TOWER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0200	TELEPHONE SERVICE	3,544.78	4,000.00	3,953.02	4,250.00	4,250.00	4,250.00
2-0501	LIGHT/ELECTRICAL POWER (ST PY 2019)	0.00	0.00	44.99	50.00	50.00	50.00
2-0503	Heating Fuels	570.98	1,000.00	528.51	1,000.00	1,000.00	1,000.00
2-1140	INSPECTIONS	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	MAINTENANCE AND REPAIRS	0.00	5,000.00	189.00	5,000.00	5,000.00	5,000.00
2-2500	CONTRACTUAL SERVICES	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-2545	MISCELLANEOUS LABOR	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
	Operating Expenses Totals	***4,115.76***	***13,500.00***	***4,715.52***	***13,800.00***	***13,800.00***	***13,800.00***
	Supplies and Materials						
3-0200	MATERIALS	0.00	350.00	0.00	350.00	350.00	350.00
3-0209	MACHINERY AND EQUIPMENT FUEL	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00
	Supplies and Materials Totals	***0.00***	***350.00***	***0.00***	***15,350.00***	***15,350.00***	***15,350.00***
	Capital Outlay						
5-0557	COMMUNICATIONS EQUIPMENT	0.00	15,000.00	0.00	9,000.00	9,000.00	9,000.00
5-1100	OTHER EQUIPMENT	0.00	9,000.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***24,000.00***	***0.00***	***9,000.00***	***9,000.00***	***9,000.00***
	Unknown Type						
0-0000	EMERG EQUIP/CO COMMUNICATIONS TOWER	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-696 EMERG EQUIP/CO COMMUNICATIONS TOWER TOTAL		**4,115.76**	**37,850.00**	**4,715.52**	**38,150.00**	**38,150.00**	**38,150.00**

BOONE COUNTY COUNTY GENERAL FUND

	Code	Description
Fund	0100	COUNTY GENERAL FUND
Function	702	COUNTY SURVEYOR

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2530	SURVEYOR, CONTRACTED SERVICES	4,089.44	14,400.00	14,372.31	10,000.00	10,000.00	10,000.00
	Operating Expenses Totals	***4,089.44***	***14,400.00***	***14,372.31***	***10,000.00***	***10,000.00***	***10,000.00***
	Unknown Type						
0-0000	COUNTY SURVEYOR	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-702 COUNTY SURVEYOR TOTAL		**4,089.44**	**14,400.00**	**14,372.31**	**10,000.00**	**10,000.00**	**10,000.00**

		Code	Description
	Fund	0100	COUNTY GENERAL FUND
	Function	733	NOXIOUS WEED CONTROL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0400	Part-Time Employee Salary	7,451.40	32,000.00	19,599.77	34,515.00	34,515.00	34,515.00
1-0410	SEASONAL EMPLOYEE SALARY	2,579.20	7,400.00	0.00	3,000.00	3,000.00	3,000.00
	Personal Services Totals	***10,030.60***	***39,400.00***	***19,599.77***	***37,515.00***	***37,515.00***	***37,515.00***
	Operating Expenses						
2-0100	POSTAL SERVICES (WEED WATCH)	1,367.18	1,250.00	950.04	1,370.00	1,370.00	1,370.00
2-0210	CELLULAR PHONE REIMBURSEMENT	0.00	300.00	100.00	400.00	400.00	400.00
2-1012	PRINTING AND PUBLISHING	290.33	500.00	1,325.13	1,000.00	1,000.00	1,000.00
2-1100	DATA PROCESSING COSTS	90.98	120.00	0.00	120.00	120.00	120.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1610	VEHICLE EQUIPMENT REPAIR	511.71	500.00	78.51	700.00	700.00	700.00
2-1630	WEED EQUIPMENT REPAIR	0.00	2,400.00	0.00	2,400.00	2,400.00	2,400.00
2-1704	MILEAGE ALLOWANCE	513.33	1,000.00	810.24	1,000.00	1,000.00	1,000.00
2-1751	DUES, SUB, REG, TRAINING FEES	410.00	600.00	1,070.00	1,200.00	1,200.00	1,200.00
2-1760	CONVENTION/WORKSHOP EXPENSE	579.90	1,350.00	904.75	1,350.00	1,350.00	1,350.00
2-2209	MISCELLANEOUS COURT COSTS	0.00	100.00	0.00	100.00	100.00	100.00
2-2544	MAINTENANCE AGREEMENTS	0.00	0.00	252.46	0.00	0.00	0.00
	Operating Expenses Totals	***3,763.43***	***9,120.00***	***5,491.13***	***10,640.00***	***10,640.00***	***10,640.00***
	Supplies and Materials						
3-0100	SUPPLIES	0.00	150.00	34.88	150.00	150.00	150.00
3-0101	OFFICE SUPPLIES	252.81	300.00	212.55	300.00	300.00	300.00
3-0102	CHEMICAL SUPPLIES	4,775.19	10,000.00	0.00	10,000.00	10,000.00	10,000.00
3-0110	SMAL TOOLS, ETC	0.00	500.00	9.29	500.00	500.00	500.00
3-0116	DATA PROCESSING SUPPLIES	0.00	1,000.00	520.70	1,000.00	1,000.00	1,000.00
3-0123	SAFETY SUPPLIES	39.27	200.00	22.98	200.00	200.00	200.00
3-0209	MACHINERY AND EQUIPMENT FUEL	1,578.85	4,000.00	1,193.85	4,000.00	4,000.00	4,000.00
3-0210	MACHINERY & EQUIPMENT GREASE & OIL	0.00	100.00	23.92	100.00	100.00	100.00
3-0211	MACHINERY & EQUIP TIRES & TIRE REP	0.00	150.00	0.00	150.00	150.00	150.00
	Supplies and Materials Totals	***6,646.12***	***16,400.00***	***2,018.17***	***16,400.00***	***16,400.00***	***16,400.00***
	Capital Outlay						
5-0300	MACHINERY AND EQUIPMENT	331.99	5,000.00	365.98	5,000.00	5,000.00	5,000.00
5-0306	SPRAYING EQUIPMENT	13.45	400.00	0.00	400.00	400.00	400.00
5-0502	DATA PROCESSING EQUIPMENT	1,407.00	1,300.00	662.12	1,300.00	1,300.00	1,300.00
5-1100	OTHER EQUIPMENT ETC.	67.97	200.00	0.00	200.00	200.00	200.00
	Capital Outlay Totals	***1,820.41***	***6,900.00***	***1,028.10***	***6,900.00***	***6,900.00***	***6,900.00***
	Unknown Type						

	Code	Description
Fund	0100	COUNTY GENERAL FUND
Function	733	NOXIOUS WEED CONTROL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
0-0000	NOXIOUS WEED CONTROL	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-733 NOXIOUS WEED CONTROL TOTAL		**22,260.56**	**71,820.00**	**28,137.17**	**71,455.00**	**71,455.00**	**71,455.00**

	Code	Description
Fund	0100	COUNTY GENERAL FUND
Function	801	COUNTY RELIEF & ASSISTANCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0500	UTILITIES	756.81	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-2700	PUBLIC ASSISTANCE COSTS	0.00	400.00	0.00	400.00	400.00	400.00
2-2900	COUNTY BURIALS	0.00	7,000.00	0.00	7,000.00	7,000.00	7,000.00
2-2950	PUBLIC ASSISTANCE-OTHER (RENT)	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-3000	HEALTH RELATED COSTS	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
2-5003	EMERGENCY SERVICES/HEALTH COSTS	0.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00
2-9900	MISCELLANEOUS EXPENSES	0.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00
	Operating Expenses Totals	***756.81***	***30,400.00***	***0.00***	***30,400.00***	***30,400.00***	***30,400.00***
	Unknown Type						
0-0000	COUNTY RELIEF & ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-801 COUNTY RELIEF & ASSISTANCE TOTAL		**756.81**	**30,400.00**	**0.00**	**30,400.00**	**30,400.00**	**30,400.00**

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	803	VETERANS SERVICE OFFICER
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	8,191.62	43,000.00	27,199.75	40,000.00	40,000.00	40,000.00
1-0405	CLERICAL PART-TIME SALARY	5,771.79	1,560.00	0.00	0.00	0.00	0.00
1-0600	VACATION,OVT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Personal Services Totals	***13,963.41***	***45,560.00***	***27,199.75***	***41,000.00***	***41,000.00***	***41,000.00***
	Operating Expenses						
2-1012	PRINTING AND PUBLISHING	340.00	0.00	0.00	340.00	340.00	340.00
2-1100	DATA PROCESSING COSTS	0.00	500.00	0.00	500.00	500.00	500.00
2-1200	MAINTENANCE AND REPAIRS	0.00	45.00	0.00	105.00	105.00	105.00
2-1704	MILEAGE ALLOWANCE	0.00	400.00	175.81	400.00	400.00	400.00
2-1708	BOARD MEMBERS EXPENSES	254.30	250.00	393.41	300.00	300.00	300.00
2-1751	DUES, SUB., REG., TRAINING, FEES	553.00	1,200.00	450.00	1,200.00	1,200.00	1,200.00
2-1760	CONVENTION/WORKSHOP EXPENSE	387.85	1,200.00	375.00	1,200.00	1,200.00	1,200.00
2-2544	MAINTENANCE AGREEMENTS	650.60	1,000.00	670.76	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***2,185.75***	***4,595.00***	***2,064.98***	***5,045.00***	***5,045.00***	***5,045.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	811.31	500.00	0.00	650.00	650.00	650.00
3-0140	GRAVE MARKERS & FLAGS	2,656.93	2,500.00	2,190.61	3,000.00	3,000.00	3,000.00
3-0150	MISCELLANEOUS SUPPLIES	0.00	100.00	0.00	300.00	300.00	300.00
3-0209	MACHINERY AND EQUIPMENT FUEL	80.20	1,000.00	203.59	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***3,548.44***	***4,100.00***	***2,394.20***	***4,950.00***	***4,950.00***	***4,950.00***
	Equipment Rental						
4-0202	EQUIP RENTAL-PHOTO COPY/LEASE	105.60	0.00	232.32	0.00	0.00	0.00
	Equipment Rental Totals	***105.60***	***0.00***	***232.32***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	500.00	0.00	500.00	500.00	500.00
5-0501	COPY EQUIPMENT	0.00	500.00	0.00	500.00	500.00	500.00
5-0502	DATA PROCESSING EQUIPMENT	2,045.93	500.00	0.00	500.00	500.00	500.00
5-0505	FURNITURE/OFFICE DECOR	2,293.20	500.00	0.00	500.00	500.00	500.00
5-0550	MEDICAL EQUIPMENT	0.00	500.00	0.00	500.00	500.00	500.00
	Capital Outlay Totals	***4,339.13***	***2,500.00***	***0.00***	***2,500.00***	***2,500.00***	***2,500.00***
	Unknown Type						
0-0000	VETERANS SERVICE OFFICER	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-803 VETERANS SERVICE OFFICER TOTAL		**24,142.33**	**56,755.00**	**31,891.25**	**53,495.00**	**53,495.00**	**53,495.00**

BOONE COUNTY COUNTY GENERAL FUND

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	822	INSTITUTIONS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2800	INSTITUTIONAL COSTS	1,098.00	3,000.00	1,095.00	3,000.00	3,000.00	3,000.00
2-2915	JUVENILE COSTS	1,353.25	22,000.00	1,313.50	22,000.00	22,000.00	22,000.00
2-4411	AREA AGENCY ON AGING COSTS	3,971.00	4,400.00	4,172.00	4,400.00	4,400.00	4,400.00
2-4420	BEHAVIORAL HEALTH ACT (NORFOLK)	22,334.00	22,250.00	22,025.00	22,500.00	22,500.00	22,500.00
2-4421	MENTAL RETARDATION SERV ACT (WAYNE)	8,908.00	9,000.00	8,908.00	9,250.00	9,250.00	9,250.00
	Operating Expenses Totals	***37,664.25***	***60,650.00***	***37,513.50***	***61,150.00***	***61,150.00***	***61,150.00***
	Unknown Type						
0-0000	INSTITUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-822 INSTITUTIONS TOTAL		**37,664.25**	**60,650.00**	**37,513.50**	**61,150.00**	**61,150.00**	**61,150.00**

BOONE COUNTY COUNTY GENERAL FUND

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	911	GRANTS (REIMBURSABLE)

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0500	OVERTIME PAY-GRANT REIM/CLIK TICKET	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Personal Services Totals	***0.00***	***5,000.00***	***0.00***	***5,000.00***	***5,000.00***	***5,000.00***
	Capital Outlay						
5-0303	SAFETY EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0505	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-0557	COMMUNICATIONS EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-1100	OTHER EQUIPMENT	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Capital Outlay Totals	***0.00***	***8,000.00***	***0.00***	***8,000.00***	***8,000.00***	***8,000.00***
	Unknown Type						
0-0000	GRANTS (REIMBURSABLE)	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-911 GRANTS (REIMBURSABLE) TOTAL		**0.00**	**13,000.00**	**0.00**	**13,000.00**	**13,000.00**	**13,000.00**

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	970	MISCELLANEOUS-GENERAL
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0802	INS PREM-CO SHARE-HEALTH/ACCIDENT	596,456.64	720,000.00	651,443.88	780,000.00	780,000.00	780,000.00
1-0806	ADMINISTRATION FEES-HRA	3,015.00	4,000.00	2,544.00	4,000.00	4,000.00	4,000.00
1-0808	INSURANCE CASH-IN-LIEU	21,200.00	25,000.00	24,000.00	27,000.00	27,000.00	27,000.00
1-0809	Funded HRA	21,385.00	45,000.00	48,394.00	50,000.00	50,000.00	50,000.00
1-0810	HEALTH REIMBURSEMENT ACCOUNT	29,294.09	40,000.00	48,575.03	50,000.00	50,000.00	50,000.00
1-0900	RETIREMENT CONTRIBUTIONS-CO SHARE	111,833.37	135,000.00	123,552.18	140,000.00	140,000.00	140,000.00
1-0903	PRIOR SERVICE	1,140.00	2,000.00	1,140.00	2,000.00	2,000.00	2,000.00
1-1000	FICA-COUNTY SHARE	118,453.58	140,000.00	128,952.91	150,000.00	150,000.00	150,000.00
1-1300	Other Personal Services - COBRA	67.27	500.00	218.41	500.00	500.00	500.00
1-1400	MISC PERSONAL SERVICES (WELLNESS)	1,697.50	2,000.00	1,620.00	2,000.00	2,000.00	2,000.00
1-1500	UNEMPLOYMENT CONTRIBUTION	0.00	10,000.00	4,896.00	10,000.00	10,000.00	10,000.00
	Personal Services Totals	***904,542.45***	***1,123,500.00***	***1,035,336.41***	***1,215,500.00***	***1,215,500.00***	***1,215,500.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	14,000.00	20,000.00	20,000.00	24,000.00	24,000.00	24,000.00
2-0601	INS PREMIUMS-GEN LIABILITY/NIRMA	147,839.00	170,000.00	166,803.00	172,000.00	172,000.00	172,000.00
2-0700	TAXES (SALE / REIM)	132.75	1,500.00	254.62	1,500.00	1,500.00	1,500.00
2-0710	REAL ESTATE TAX	758.92	2,000.00	522.52	2,000.00	2,000.00	2,000.00
2-1012	PRINTING AND PUBLISHING	0.00	1,000.00	530.00	1,000.00	1,000.00	1,000.00
2-1016	MICROFILMING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1150	POSTCARDS	2,585.45	3,500.00	2,915.50	3,750.00	3,750.00	3,750.00
2-1200	MAINTENANCE AND REPAIRS	0.00	500.00	0.00	500.00	500.00	500.00
2-1610	VEHICLE EQUIPMENT REPAIR	255.83	1,500.00	205.00	1,500.00	1,500.00	1,500.00
2-1704	MILEAGE ALLOWANCE	0.00	200.00	0.00	200.00	200.00	200.00
2-1750	TRAINING (NIRMA)	0.00	500.00	0.00	500.00	500.00	500.00
2-1751	DUES, SUB., REG., TRAINING, FEES	4,459.74	7,500.00	6,101.68	7,500.00	7,500.00	7,500.00
2-1761	NATIONAL ASSOCIATION DUES	2,210.38	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-1903	MEDICAL-PRISONERS	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-2400	ATTORNEY COSTS	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
2-2500	CONTRACTUAL SERV-CLEAN FAIRGROUNDS	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-2501	CONSULTING FEES-PAYROLL DIR DEP SEV	375.00	500.00	250.00	500.00	500.00	500.00
2-2502	PROFESSIONAL FEES-ZELLE	30,080.57	32,000.00	30,000.00	32,500.00	32,500.00	32,500.00
2-2505	CAFETERIA PLAN ADMINISTRATION FEES	520.00	2,000.00	1,110.00	2,000.00	2,000.00	2,000.00
2-2506	ADMIN FEES / FSP HRA TESTING FEES	600.00	1,000.00	692.00	2,500.00	2,500.00	2,500.00
2-2533	ENGINEERING COSTS-JAIL RENOVATION	0.00	0.00	0.00	0.00	0.00	0.00
2-2540	AUDIT COSTS-COUNTY	12,849.50	28,000.00	12,500.00	32,000.00	32,000.00	32,000.00
2-2543	BUDGET PREPARATION COSTS	4,400.00	4,750.00	4,665.00	4,900.00	4,900.00	4,900.00

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	970	MISCELLANEOUS-GENERAL
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-2544	MAINTENANCE AGREEMENTS (COPY)	574.44	1,000.00	741.64	1,000.00	1,000.00	1,000.00
2-2950	PUBLIC ASSISTANCE-TOYS FOR TOTS	1,419.44	4,000.00	1,380.31	2,000.00	2,000.00	2,000.00
2-3200	ANIMAL CONTROL (CITY ST. EDWARD)	175.00	175.00	0.00	175.00	175.00	175.00
2-4002	GARBAGE DISPOSAL/SHRED TRUCK	478.45	750.00	566.55	750.00	750.00	750.00
2-4428	LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00
2-8000	REFUNDS	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-9000	MISC-NIRMA INS REIMBURSEMENT	0.00	50.00	0.00	50.00	50.00	50.00
2-9900	MISCELLANEOUS EXPENSES	1,447.94	3,000.00	1,815.61	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	***225,162.41***	***304,925.00***	***251,053.43***	***315,325.00***	***315,325.00***	***315,325.00***
	Supplies and Materials						
3-0100	SUPPLIES	2,002.65	3,500.00	3,273.47	3,750.00	3,750.00	3,750.00
3-0116	DATA PROCESSING SUPPLIES	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
3-0202	GRAVEL & ROCK (FAIRGROUNDS BLDG)	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
3-0209	MACHINERY AND EQUIPMENT FUEL	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***2,002.65***	***10,500.00***	***3,273.47***	***10,750.00***	***10,750.00***	***10,750.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL-OFFICE/POSTAGE MCH	1,438.52	2,500.00	1,677.84	2,500.00	2,500.00	2,500.00
	Equipment Rental Totals	***1,438.52***	***2,500.00***	***1,677.84***	***2,500.00***	***2,500.00***	***2,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0501	COPY EQUIPMENT	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	20,000.00	0.00	62,375.00	62,375.00	62,375.00
5-1100	OTHER EQUIP	726.80	20,000.00	0.00	62,375.00	62,375.00	62,375.00
5-1506	CONSULTANT FEES (SCG)	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***726.80***	***46,000.00***	***0.00***	***130,750.00***	***130,750.00***	***130,750.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFERS	2,876,123.00	3,856,171.00	2,356,171.00	4,686,393.00	4,686,393.00	4,686,393.00
	Transfers Out Totals	***2,876,123.00***	***3,856,171.00***	***2,356,171.00***	***4,686,393.00***	***4,686,393.00***	***4,686,393.00***
	Unknown Type						
0-0000	MISCELLANEOUS-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-970 MISCELLANEOUS-GENERAL TOTAL		**4,009,995.83**	**5,343,596.00**	**3,647,512.15**	**6,361,218.00**	**6,361,218.00**	**6,361,218.00**
100 COUNTY GENERAL FUND TOTALS							
	TOTAL EXPENDITURES	6,300,003.99		6,201,203.21			
	TOTAL BUDGET OF EXPENDITURES		8,737,479.00		9,989,450.00	9,989,450.00	9,989,450.00

					Code	Description
				Fund	0100	COUNTY GENERAL FUND
				Function	970	MISCELLANEOUS-GENERAL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	NECESSARY CASH RESERVE		922,553.00		950,000.00	950,000.00	950,000.00
	TOTAL REQUIREMENTS		9,660,032.00		10,939,450.00	10,939,450.00	10,939,450.00

BOONE COUNTY ROAD FUND REVENUE

					Code	Description
				Fund	0200	ROAD FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**3,913,180.74**	**3,509,198.00**	**3,509,198.24**	**3,026,325.00**	**3,026,325.00**	**3,026,325.00**
	Intergovernmental Federal						
334-01	FEMA GRANT	75,737.80	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***75,737.80***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
346-03	MOTOR VEHICLE FEE(RCVD FROM STATE)	134,515.87	134,000.00	128,858.45	128,000.00	128,000.00	128,000.00
347-01	HIGHWAY/STREET ALLOCATION	1,877,909.39	1,917,882.00	1,909,005.92	2,045,702.00	2,045,702.00	2,045,702.00
347-02	INCENTIVE PAYMENTS-RE: HIGHWAY SUPT	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
	Intergovernmental State Totals	***2,021,425.26***	***2,060,882.00***	***2,046,864.37***	***2,182,702.00***	***2,182,702.00***	***2,182,702.00***
	Other Intergovernmental						
353-01	IN LIEU OF TAXES-1957 AND PRIOR	107.35	0.00	107.35	0.00	0.00	0.00
	Other Intergovernmental Totals	***107.35***	***0.00***	***107.35***	***0.00***	***0.00***	***0.00***
	County Treasurer						
361-03	SALES TAX-COMMISSION	1,887.29	2,107.00	1,773.11	1,700.00	1,700.00	1,700.00
	County Treasurer Totals	***1,887.29***	***2,107.00***	***1,773.11***	***1,700.00***	***1,700.00***	***1,700.00***
	Other Fees and Miscellaneous						
420-30	ROAD - COST REIMBURSEMENT	0.00	0.00	451.61	500.00	500.00	500.00
420-70	USED OIL COLLECTIONS	0.00	500.00	0.00	500.00	500.00	500.00
430-01	PERMIT-CULVERT UNDER ROAD	500.00	500.00	4,000.00	500.00	500.00	500.00
530-01	SALE OF EQUIPMENT	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
530-03	SALE OF SURPLUS PROPERTY-MISC	37,784.00	15,000.00	2,048.50	0.00	0.00	0.00
540-01	MISCELLANEOUS REVENUE	13,268.50	10,000.00	1,562.50	2,000.00	2,000.00	2,000.00
540-02	ARMOR COAT REIMBURSEMENT	47,637.81	0.00	47,637.80	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***99,190.31***	***26,000.00***	***55,700.41***	***8,500.00***	***8,500.00***	***8,500.00***
	Transfers						
590-02	TRANSFERS-INTER-FUND (IN)	2,876,123.00	7,856,171.00	2,356,171.00	8,686,393.00	8,686,393.00	8,686,393.00
	Transfers Totals	***2,876,123.00***	***7,856,171.00***	***2,356,171.00***	***8,686,393.00***	***8,686,393.00***	***8,686,393.00***
	TOTAL REVENUE AVAILABLE	**8,987,651.75**	**13,454,358.00**	**7,969,814.48**	**13,905,620.00**	**13,905,620.00**	**13,905,620.00**
	Less: EXPENDITURES	**5,478,453.51**	**12,804,358.00**	**4,943,489.48**			
	BALANCE FORWARD/CASH RESERVE	**3,509,198.24**	**650,000.00**	**3,026,325.00**			

BOONE COUNTY ROAD FUND

					Code	Description
				Fund	0200	ROAD FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
700 - 749	**Public Works**						
705	BRIDGE AND ROAD MAINTENANCE	5,478,453.51	12,804,358.00	4,943,489.48	13,255,620.00	13,255,620.00	13,255,620.00
733	NOXIOUS WEED CONTROL/SIGN TECH	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	5,478,453.51		4,943,489.48			
	TOTAL BUDGET OF EXPENDITURES		12,804,358.00		13,255,620.00	13,255,620.00	13,255,620.00
	NECESSARY CASH RESERVE		650,000.00		650,000.00	650,000.00	650,000.00
	TOTAL REQUIREMENTS		13,454,358.00		13,905,620.00	13,905,620.00	13,905,620.00

BOONE COUNTY ROAD FUND

					Code	Description
				Fund	0200	ROAD FUND
				Function	705	BRIDGE AND ROAD MAINTENANCE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0300	REGULAR EMPLOYEE SALARY	732,375.53	880,000.00	853,023.43	1,150,000.00	1,150,000.00	1,150,000.00
1-0301	ADMINISTRATIVE SALARY-HIGHWAY SUPT	65,331.54	67,940.00	23,163.46	2,500.00	2,500.00	2,500.00
1-0305	CLERICAL SALARY	0.00	0.00	0.00	40,000.00	40,000.00	40,000.00
1-0400	Road Part-Time	0.00	0.00	4,753.05	24,500.00	24,500.00	24,500.00
1-0410	SEASONAL EMPLOYEES	0.00	10,000.00	0.00	5,000.00	5,000.00	5,000.00
1-0501	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0600	VACATION/OVT	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
1-0760	PANDEMIC SELF LEAVE PAY (QUAR/SICK)	0.00	0.00	0.00	0.00	0.00	0.00
1-0770	PANDEMIC CARE LEAVE PAY (SCH/DY CA)	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	INS PREM-CO SHARE-HEALTH/ACCIDENT	287,982.79	400,000.00	273,581.82	420,000.00	420,000.00	420,000.00
1-0806	ADMINISTRATION FEES-HRA	1,296.00	2,500.00	1,232.00	2,500.00	2,500.00	2,500.00
1-0808	INSURANCE CASH-IN-LIEU	6,400.00	15,000.00	17,600.00	38,400.00	38,400.00	38,400.00
1-0809	Funded HRA	10,777.00	30,000.00	20,331.00	30,000.00	30,000.00	30,000.00
1-0810	HEALTH REIMBURSEMENT ACCOUNT	7,800.00	50,000.00	19,459.23	50,000.00	50,000.00	50,000.00
1-0900	RETIREMENT CONTRIBUTIONS-CO SHARE	53,845.21	90,000.00	59,463.47	100,000.00	100,000.00	100,000.00
1-1000	FICA-COUNTY SHARE	60,110.47	100,000.00	67,370.34	110,000.00	110,000.00	110,000.00
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***1,225,918.54***	***1,655,440.00***	***1,339,977.80***	***1,982,900.00***	***1,982,900.00***	***1,982,900.00***
	Operating Expenses						
2-0100	POSTAL SERVICE (EXPRESS/FREIGHT)	932.58	2,000.00	4,158.21	5,000.00	5,000.00	5,000.00
2-0200	TELEPHONE SERVICE	6,291.32	5,000.00	5,337.45	6,000.00	6,000.00	6,000.00
2-0205	INTERNET SERVICE	853.68	2,800.00	3,858.51	4,500.00	4,500.00	4,500.00
2-0210	CELLULAR PHONE	600.31	2,000.00	90.86	2,500.00	2,500.00	2,500.00
2-0501	LIGHT	6,476.97	8,000.00	8,449.65	9,000.00	9,000.00	9,000.00
2-0502	WATER	1,103.17	1,100.00	1,060.36	1,500.00	1,500.00	1,500.00
2-0503	HEATING FUELS	13,689.38	16,000.00	9,863.99	16,000.00	16,000.00	16,000.00
2-0504	SEWER	817.77	900.00	1,006.81	1,250.00	1,250.00	1,250.00
2-0505	GARBAGE	1,144.50	1,500.00	1,649.00	2,000.00	2,000.00	2,000.00
2-1012	PRINTING AND PUBLISHING	1,329.64	2,000.00	470.08	2,500.00	2,500.00	2,500.00
2-1100	DATA PROCESSING COSTS	0.00	250.00	59.99	250.00	250.00	250.00
2-1103	WEBSITE COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1140	INSPECTIONS (THIES, ETC.)	5,311.14	7,000.00	3,041.79	7,000.00	7,000.00	7,000.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	400.00	120.00	500.00	500.00	500.00
2-1305	ROAD BUILDING REPAIR	14,557.05	275,000.00	48,413.95	275,000.00	275,000.00	275,000.00
2-1400	ROAD EQUIPMENT REPAIR-PARTS	176,951.02	245,893.00	144,007.33	250,000.00	250,000.00	250,000.00
2-1500	ROAD EQUIPMENT REPAIR-LABOR	147,747.17	120,000.00	129,403.49	140,000.00	140,000.00	140,000.00

BOONE COUNTY ROAD FUND

					Code	Description
				Fund	0200	ROAD FUND
				Function	705	BRIDGE AND ROAD MAINTENANCE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-1550	RADIO EQUIPMENT REPAIR	3.29	1,000.00	1,564.97	2,000.00	2,000.00	2,000.00
2-1600	OTHER EQUIPMENT REPAIR	204.18	500.00	224.09	500.00	500.00	500.00
2-1701	MEALS EXPENSE	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	LODGING	675.80	750.00	0.00	750.00	750.00	750.00
2-1704	MILEAGE ALLOWANCE	270.26	650.00	0.00	750.00	750.00	750.00
2-1751	DUES, SUB., REG., TRAINING, FEES	180.00	200.00	0.00	250.00	250.00	250.00
2-1760	CONVENTION/WORKSHOP EXPENSE	208.59	500.00	214.00	500.00	500.00	500.00
2-2209	MISCELLANEOUS COURT COSTS	0.00	75.00	0.00	75.00	75.00	75.00
2-2500	CONTRACTUAL SERVICES	9,982.49	8,000.00	6,562.53	8,000.00	8,000.00	8,000.00
2-2501	CONSULTING FEES	8,497.50	4,000.00	8,937.50	10,000.00	10,000.00	10,000.00
2-2530	SURVEYOR,CONTRACTED SERVICES	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-2544	MAINTENANCE AGREEMENTS	168.92	1,000.00	361.13	1,000.00	1,000.00	1,000.00
2-2547	TOWEL/CLEANING AGREEMENTS	1,940.81	1,500.00	1,806.22	2,000.00	2,000.00	2,000.00
2-2560	ROAD MAINTENANCE-BY OTHERS	850.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-2561	SNOW REMOVAL - BY OTHERS	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-2562	MACHINE HIRE-BY OTHERS	2,987.50	7,500.00	0.00	7,500.00	7,500.00	7,500.00
2-2563	HAULING MATERIALS/SUPPLIES-BY OTHER	470.00	130,000.00	0.00	100,000.00	100,000.00	100,000.00
2-3030	DRUG AND ALCOHOL TEST	685.00	700.00	872.00	1,000.00	1,000.00	1,000.00
2-4416	ROAD IMPROVEMENTS	0.00	40,000.00	0.00	150,000.00	150,000.00	150,000.00
2-8000	REFUNDS	0.00	250.00	31.00	250.00	250.00	250.00
2-9900	MISCELLANEOUS EXPENSES	4,012.86	1,000.00	468.63	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***408,942.90***	***891,568.00***	***382,033.54***	***1,012,675.00***	***1,012,675.00***	***1,012,675.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	78.87	750.00	570.17	750.00	750.00	750.00
3-0102	CHEMICAL SUPPLIES	15,640.43	10,000.00	2,997.20	10,000.00	10,000.00	10,000.00
3-0103	JANITORIAL SUPPLIES	841.71	1,000.00	1,629.20	2,000.00	2,000.00	2,000.00
3-0106	SHOP SUPPLIES	5,333.97	5,000.00	15,930.24	20,000.00	20,000.00	20,000.00
3-0109	SHOP TOOLS	4,851.51	5,000.00	2,250.64	5,000.00	5,000.00	5,000.00
3-0110	SMALL TOOLS, ETC	1,045.44	1,500.00	798.64	1,500.00	1,500.00	1,500.00
3-0123	SAFETY SUPPLIES (FIRST AID)	4,320.70	1,500.00	7,615.10	8,000.00	8,000.00	8,000.00
3-0150	MISCELLANEOUS SUPPLIES	2,970.94	1,500.00	828.65	1,500.00	1,500.00	1,500.00
3-0201	ASPHALT	34,392.00	10,000.00	18,173.20	20,000.00	20,000.00	20,000.00
3-0202	GRAVEL AND ROCK	967,552.94	2,000,000.00	765,707.54	2,000,000.00	2,000,000.00	2,000,000.00
3-0203	GRADER BLADES	53,263.17	60,000.00	33,364.30	60,000.00	60,000.00	60,000.00
3-0204	FENCES, ETC.	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
3-0205	CONCRETE, ETC.	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
3-0206	CULVERTS	68,273.60	75,000.00	35,769.50	75,000.00	75,000.00	75,000.00

		Code	Description
	Fund	0200	ROAD FUND
	Function	705	BRIDGE AND ROAD MAINTENANCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0207	STEEL PRODUCTS	829.90	500.00	19,982.24	15,000.00	15,000.00	15,000.00
3-0208	LUMBER	0.00	500.00	299.42	500.00	500.00	500.00
3-0209	MACHINERY AND EQUIPMENT FUEL	386,272.48	650,000.00	313,239.28	600,000.00	600,000.00	600,000.00
3-0210	MACHINERY & EQUIPMENT GREASE & OIL	7,243.23	20,000.00	24,950.10	30,000.00	30,000.00	30,000.00
3-0211	MACHINERY & EQUIP TIRES & TIRE REP	35,396.14	60,000.00	85,815.24	100,000.00	100,000.00	100,000.00
3-0214	SEED, TREES AND PLANTINGS	409.98	500.00	0.00	500.00	500.00	500.00
3-0215	OTHER ROAD & BRIDGE MATERIALS	261.00	20,000.00	9,399.11	20,000.00	20,000.00	20,000.00
3-0216	PILINGS	0.00	500.00	0.00	500.00	500.00	500.00
3-0217	OXYGEN & ACETYLENE	2,141.88	2,500.00	2,813.92	3,000.00	3,000.00	3,000.00
3-0218	CHAINS	8,426.96	2,000.00	2,131.57	2,500.00	2,500.00	2,500.00
3-0219	MOWER BLADES	85.98	100.00	0.00	100.00	100.00	100.00
3-0301	SIGNS & POSTS	10,496.17	30,000.00	7,591.55	30,000.00	30,000.00	30,000.00
3-0304	GUARD POSTS & DELINEATORS	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
3-0306	PAVEMENT MARKING	22,976.97	25,000.00	21,592.38	25,000.00	25,000.00	25,000.00
3-0308	FLARES, FLAGS, BARRICADES	290.92	1,500.00	1,265.91	1,500.00	1,500.00	1,500.00
3-0309	PIPES, BOLTS, ETC.	1,295.95	2,000.00	4,157.99	5,000.00	5,000.00	5,000.00
	Supplies and Materials Totals	***1,634,692.84***	***2,989,850.00***	***1,378,873.09***	***3,040,850.00***	***3,040,850.00***	***3,040,850.00***
	Equipment Rental						
4-0100	EQUIPMENT RENTAL-ROAD	7,500.00	7,500.00	8,700.00	10,000.00	10,000.00	10,000.00
4-0101	TRUCKS & TRACTORS RENTAL/LEASE	7,000.00	4,000.00	1,200.00	4,000.00	4,000.00	4,000.00
4-0202	EQUIP RENTAL-PHOTO COPY LEASE	560.72	850.00	501.44	850.00	850.00	850.00
4-0500	BUILDING/FACILITIES RENTAL	1,950.00	1,800.00	2,100.00	3,000.00	3,000.00	3,000.00
	Equipment Rental Totals	***17,010.72***	***14,150.00***	***12,501.44***	***17,850.00***	***17,850.00***	***17,850.00***
	Capital Outlay						
5-0101	LAND RIGHT-OF-WAY PURCHASE	0.00	60,000.00	0.00	60,000.00	60,000.00	60,000.00
5-0264	OTHER BUILDINGS-ROAD	29,717.88	1,500,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00
5-0301	CARS & TRUCKS	0.00	42,000.00	0.00	50,000.00	50,000.00	50,000.00
5-0302	PICKUPS	36,950.93	40,000.00	15,000.00	50,000.00	50,000.00	50,000.00
5-0303	SAFETY EQUIPMENT	425.00	2,500.00	779.52	2,500.00	2,500.00	2,500.00
5-0307	MOTOR GRADERS AND LOADERS	343,890.00	636,000.00	409,531.00	1,033,500.00	1,033,500.00	1,033,500.00
5-0311	RADIO EQUIPMENT	0.00	5,000.00	1,393.04	5,000.00	5,000.00	5,000.00
5-0314	OTHER ROAD EQUIPMENT	21,000.00	200,000.00	90,709.73	215,000.00	215,000.00	215,000.00
5-0500	OFFICE EQUIPMENT	0.00	1,000.00	3,631.83	3,500.00	3,500.00	3,500.00
5-1100	OTHER EQUIPMENT	731.97	1,500.00	20,185.05	15,000.00	15,000.00	15,000.00
5-1201	ARMOR COATING CONTRACTS	0.00	225,000.00	0.00	225,000.00	225,000.00	225,000.00
5-1205	BITUMINOUS SURFACING CONTRACTS	0.00	45,000.00	0.00	45,000.00	45,000.00	45,000.00
5-1206	CONCRETE SURFACING CONTRACTS	497,657.59	750,000.00	0.00	750,000.00	750,000.00	750,000.00

		Code	Description
	Fund	0200	ROAD FUND
	Function	705	BRIDGE AND ROAD MAINTENANCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
5-1211	BRIDGE CONTRACTS	40,732.36	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00
5-1212	MISCELLANEOUS ROAD CONTRACTS	158,397.78	1,000,000.00	349,391.84	1,000,000.00	1,000,000.00	1,000,000.00
5-1502	ENGINEERING FEES	314,278.75	500,000.00	194,131.60	500,000.00	500,000.00	500,000.00
	Capital Outlay Totals	***1,443,782.26***	***6,508,000.00***	***1,084,753.61***	***6,454,500.00***	***6,454,500.00***	***6,454,500.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFERS	748,106.25	745,350.00	745,350.00	746,845.00	746,845.00	746,845.00
	Transfers Out Totals	***748,106.25***	***745,350.00***	***745,350.00***	***746,845.00***	***746,845.00***	***746,845.00***
	Unknown Type						
0-0000	BRIDGE/ROAD MAINTENANCE-DIST #1	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0200-705 BRIDGE AND ROAD MAINTENANCE TOTAL		**5,478,453.51**	**12,804,358.00**	**4,943,489.48**	**13,255,620.00**	**13,255,620.00**	**13,255,620.00**

BOONE COUNTY ROAD FUND

					Code	Description
				Fund	0200	ROAD FUND
				Function	733	NOXIOUS WEED CONTROL/ SIGN TECH
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0300	REGULAR EMPLOYEE SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0410	WEED SEASONAL EMPLOYEE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0100	POSTAL SERVICES (WEED WATCH)	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELLULAR PHONE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING AND PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1610	VEHICLE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1630	WEED EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES, SUB., REG., TRAINING FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-1760	CONVENTION/WORKSHOP EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-2209	MISCELLANEOUS COURT COSTS	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						
3-0100	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0102	CHEMICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0110	SMALL TOOLS, ETC	0.00	0.00	0.00	0.00	0.00	0.00
3-0116	DATA PROCESSING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0123	SAFETY SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	MACHINERY AND EQUIPMENT FUEL	0.00	0.00	0.00	0.00	0.00	0.00
3-0210	MACHINERY & EQUIPMENT GREASE & OIL	0.00	0.00	0.00	0.00	0.00	0.00
3-0211	MACHINERY & EQUIP TIRES & TIRE REP	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	0.00	0.00	0.00	0.00	0.00	0.00
5-0306	SPRAYING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0505	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT/SIGNAGE TOOLS, ETC	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Unknown Type						
0-0000	NOXIOUS WEED CONTROL/SIGN TECH	0.00	0.00	0.00	0.00	0.00	0.00

		Code	Description
	Fund	0200	ROAD FUND
	Function	733	NOXIOUS WEED CONTROL/ SIGN TECH

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Unknown Type Totals	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
0200-733 NOXIOUS WEED CONTROL/SIGN TECH TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
200 ROAD FUND TOTALS							
	TOTAL EXPENDITURES	5,478,453.51		4,943,489.48			
	TOTAL BUDGET OF EXPENDITURES		12,804,358.00		13,255,620.00	13,255,620.00	13,255,620.00
	NECESSARY CASH RESERVE		650,000.00		650,000.00	650,000.00	650,000.00
	TOTAL REQUIREMENTS		13,454,358.00		13,905,620.00	13,905,620.00	13,905,620.00

BOONE COUNTY ROAD/BRIDGE BUYBACK PROGRAM REVENUE

					Code	Description
				Fund	0650	ROAD/BRIDGE BUYBACK PROGRAM
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**924,299.73**	**1,179,633.00**	**1,179,632.74**	**1,411,379.00**	**1,411,379.00**	**1,411,379.00**
	Intergovernmental State						
347-50	HIGHWAY STREET BUYBACK PROGRAM(STP)	139,583.50	131,620.00	131,619.58	135,203.00	135,203.00	135,203.00
347-60	HIGHWAY BRIDGE BUYBACK PROGRAM(HBP)	115,749.51	100,127.00	100,126.22	107,572.00	107,572.00	107,572.00
	Intergovernmental State Totals	***255,333.01***	***231,747.00***	***231,745.80***	***242,775.00***	***242,775.00***	***242,775.00***
	TOTAL REVENUE AVAILABLE	**1,179,632.74**	**1,411,380.00**	**1,411,378.54**	**1,654,154.00**	**1,654,154.00**	**1,654,154.00**
	Less: EXPENDITURES	**0.00**	**1,411,380.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**1,179,632.74**	**0.00**	**1,411,378.54**			

BOONE COUNTY ROAD/BRIDGE BUYBACK PROGRAM

					Code	Description
				Fund	0650	ROAD/BRIDGE BUYBACK PROGRAM
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
700 - 749	**Public Works**						
706	ROAD BUYBACK PROGRAM	0.00	1,411,380.00	0.00	1,654,154.00	1,654,154.00	1,654,154.00
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		1,411,380.00		1,654,154.00	1,654,154.00	1,654,154.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,411,380.00		1,654,154.00	1,654,154.00	1,654,154.00

BOONE COUNTY ROAD/BRIDGE BUYBACK PROGRAM

		Code	Description
	Fund	0650	ROAD/BRIDGE BUYBACK PROGRAM
	Function	706	ROAD BUYBACK PROGRAM

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-1211	BRIDGE CONTRACTS (HBP)	0.00	504,766.00	0.00	612,336.00	612,336.00	612,336.00
5-1212	MISCELLANEOUS ROAD CONTRACTS (STP)	0.00	906,614.00	0.00	1,041,818.00	1,041,818.00	1,041,818.00
	Capital Outlay Totals	***0.00***	***1,411,380.00***	***0.00***	***1,654,154.00***	***1,654,154.00***	***1,654,154.00***
	Unknown Type						
0-0000	ROAD BUYBACK PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0650-706 ROAD BUYBACK PROGRAM TOTAL		**0.00**	**1,411,380.00**	**0.00**	**1,654,154.00**	**1,654,154.00**	**1,654,154.00**
650 ROAD/BRIDGE BUYBACK PROGRAM TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		1,411,380.00		1,654,154.00	1,654,154.00	1,654,154.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,411,380.00		1,654,154.00	1,654,154.00	1,654,154.00

BOONE COUNTY VISITOR'S PROMOTION FUND REVENUE

					Code	Description
				Fund	0990	VISITOR'S PROMOTION FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**73,065.19**	**86,449.00**	**86,449.49**	**101,320.00**	**101,320.00**	**101,320.00**
	Taxes						
315-00	LODGING TAX-CO VISITOR PROMOTION	16,976.87	15,000.00	18,282.78	15,000.00	15,000.00	15,000.00
	Taxes Totals	***16,976.87***	***15,000.00***	***18,282.78***	***15,000.00***	***15,000.00***	***15,000.00***
	TOTAL REVENUE AVAILABLE	**90,042.06**	**101,449.00**	**104,732.27**	**116,320.00**	**116,320.00**	**116,320.00**
	Less: EXPENDITURES	**3,592.57**	**86,450.00**	**3,412.15**			
	BALANCE FORWARD/CASH RESERVE	**86,449.49**	**14,999.00**	**101,320.12**			

BOONE COUNTY VISITOR'S PROMOTION FUND

					Code	Description
				Fund	0990	VISITOR'S PROMOTION FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
850 - 879	Culture and Recreation						
879	COUNTY VISITORS PROMOTION	3,592.57	86,450.00	3,412.15	101,320.00	101,320.00	101,320.00
	TOTAL EXPENDITURES	3,592.57		3,412.15			
	TOTAL BUDGET OF EXPENDITURES		86,450.00		101,320.00	101,320.00	101,320.00
	NECESSARY CASH RESERVE		14,999.00		15,000.00	15,000.00	15,000.00
	TOTAL REQUIREMENTS		101,449.00		116,320.00	116,320.00	116,320.00

BOONE COUNTY VISITOR'S PROMOTION FUND

		Code	Description
	Fund	0990	VISITOR'S PROMOTION FUND
	Function	879	COUNTY VISITORS PROMOTION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-6000	VISITOR'S PROMOTION	0.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00
2-6030	MEDIA-ADVERTISING	3,592.57	61,450.00	3,412.15	76,320.00	76,320.00	76,320.00
	Operating Expenses Totals	***3,592.57***	***86,450.00***	***3,412.15***	***101,320.00***	***101,320.00***	***101,320.00***
	Unknown Type						
0-0000	COUNTY VISITORS PROMOTION	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0990-879 COUNTY VISITORS PROMOTION TOTAL		**3,592.57**	**86,450.00**	**3,412.15**	**101,320.00**	**101,320.00**	**101,320.00**
990 VISITOR'S PROMOTION FUND TOTALS							
	TOTAL EXPENDITURES	3,592.57		3,412.15			
	TOTAL BUDGET OF EXPENDITURES		86,450.00		101,320.00	101,320.00	101,320.00
	NECESSARY CASH RESERVE		14,999.00		15,000.00	15,000.00	15,000.00
	TOTAL REQUIREMENTS		101,449.00		116,320.00	116,320.00	116,320.00

BOONE COUNTY ROD PRESERVATION/MODERNIZATION FUND REVENUE

					Code	Description
				Fund	1150	ROD PRESERVATION/MODERNIZATION FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**31,339.75**	**32,749.00**	**32,748.93**	**34,702.00**	**34,702.00**	**34,702.00**
	Register of Deeds						
394-01	FILING AND RECORDING FEES	4,155.00	4,000.00	4,713.00	4,000.00	4,000.00	4,000.00
	Register of Deeds Totals	***4,155.00***	***4,000.00***	***4,713.00***	***4,000.00***	***4,000.00***	***4,000.00***
	TOTAL REVENUE AVAILABLE	**35,494.75**	**36,749.00**	**37,461.93**	**38,702.00**	**38,702.00**	**38,702.00**
	Less: EXPENDITURES	**2,745.82**	**32,749.00**	**2,759.52**			
	BALANCE FORWARD/CASH RESERVE	**32,748.93**	**4,000.00**	**34,702.41**			

BOONE COUNTY ROD PRESERVATION/MODERNIZATION FUND

		Code	Description
	Fund	1150	ROD PRESERVATION/MODERNIZATION FUND
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
600 - 649	**General Government**						
604	COUNTY REGISTER OF DEEDS	2,745.82	32,749.00	2,759.52	34,702.00	34,702.00	34,702.00
	TOTAL EXPENDITURES	2,745.82		2,759.52			
	TOTAL BUDGET OF EXPENDITURES		32,749.00		34,702.00	34,702.00	34,702.00
	NECESSARY CASH RESERVE		4,000.00		4,000.00	4,000.00	4,000.00
	TOTAL REQUIREMENTS		36,749.00		38,702.00	38,702.00	38,702.00

BOONE COUNTY ROD PRESERVATION/MODERNIZATION FUND

					Code	Description
				Fund	1150	ROD PRESERVATION/MODERNIZATION FUND
				Function	604	COUNTY REGISTER OF DEEDS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1103	WEBSITE COSTS-DEEDS ONLINE	2,745.82	12,400.00	2,759.52	12,400.00	12,400.00	12,400.00
	Operating Expenses Totals	***2,745.82***	***12,400.00***	***2,759.52***	***12,400.00***	***12,400.00***	***12,400.00***
	Supplies and Materials						
3-0117	MICROFILM	0.00	10,175.00	0.00	11,151.00	11,151.00	11,151.00
3-0400	MISCELLANEOUS SUPPLIES & MATERIALS	0.00	10,174.00	0.00	11,151.00	11,151.00	11,151.00
	Supplies and Materials Totals	***0.00***	***20,349.00***	***0.00***	***22,302.00***	***22,302.00***	***22,302.00***
	Unknown Type						
0-0000	COUNTY REGISTER OF DEEDS	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
1150-604 COUNTY REGISTER OF DEEDS TOTAL		**2,745.82**	**32,749.00**	**2,759.52**	**34,702.00**	**34,702.00**	**34,702.00**
1150 ROD PRESERVATION/MODERNIZATION FUND TOTALS							
	TOTAL EXPENDITURES	2,745.82		2,759.52			
	TOTAL BUDGET OF EXPENDITURES		32,749.00		34,702.00	34,702.00	34,702.00
	NECESSARY CASH RESERVE		4,000.00		4,000.00	4,000.00	4,000.00
	TOTAL REQUIREMENTS		36,749.00		38,702.00	38,702.00	38,702.00

BOONE COUNTY VETERAN'S AID FUND REVENUE

					Code	Description
				Fund	1900	VETERAN'S AID FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**75,382.34**	**74,746.00**	**74,746.47**	**76,702.00**	**76,702.00**	**76,702.00**
	Taxes						
300-00	PROPERTY TAX	0.06	0.00	0.15	0.00	0.00	0.00
	Taxes Totals	***0.06***	***0.00***	***0.15***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	0.00	0.00	0.08	0.00	0.00	0.00
	Intergovernmental State Totals	***0.00***	***0.00***	***0.08***	***0.00***	***0.00***	***0.00***
	Other Intergovernmental						
353-01	IN LIEU OF TAXES-1957 AND PRIOR	0.78	0.00	0.78	0.00	0.00	0.00
	Other Intergovernmental Totals	***0.78***	***0.00***	***0.78***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
510-01	INTEREST INCOME	3,363.29	3,300.00	3,454.09	3,400.00	3,400.00	3,400.00
	Other Fees and Miscellaneous Totals	***3,363.29***	***3,300.00***	***3,454.09***	***3,400.00***	***3,400.00***	***3,400.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**78,746.41**	**78,046.00**	**78,201.42**	**80,102.00**	**80,102.00**	**80,102.00**
	TOTAL PROPERTY TAXES	**0.06**	**0.00**	**0.15**	**0.00**	**0.00**	**0.00**
	TOTAL REVENUE AVAILABLE	**78,746.47**	**78,046.00**	**78,201.57**	**80,102.00**	**80,102.00**	**80,102.00**
	Less: EXPENDITURES	**4,000.00**	**74,747.00**	**1,500.00**			
	BALANCE FORWARD/CASH RESERVE	**74,746.47**	**3,299.00**	**76,701.57**			

BOONE COUNTY VETERAN'S AID FUND

					Code	Description
				Fund	1900	VETERAN'S AID FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
800 - 849	Public Welfare/Social Services						
802	VETERAN'S AID	4,000.00	74,747.00	1,500.00	76,702.00	76,702.00	76,702.00
	TOTAL EXPENDITURES	4,000.00		1,500.00			
	TOTAL BUDGET OF EXPENDITURES		74,747.00		76,702.00	76,702.00	76,702.00
	NECESSARY CASH RESERVE		3,299.00		3,400.00	3,400.00	3,400.00
	TOTAL REQUIREMENTS		78,046.00		80,102.00	80,102.00	80,102.00

BOONE COUNTY VETERAN'S AID FUND

					Code	Description
				Fund	1900	VETERAN'S AID FUND
				Function	802	VETERAN'S AID
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2850	VETERANS' AID COSTS	4,000.00	4,000.00	1,500.00	4,000.00	4,000.00	4,000.00
	Operating Expenses Totals	***4,000.00***	***4,000.00***	***1,500.00***	***4,000.00***	***4,000.00***	***4,000.00***
	Capital Outlay						
5-2500	OTHER CAPITAL OUTLAYS (INV INT)	0.00	9,291.00	0.00	8,702.00	8,702.00	8,702.00
5-2510	MISC CAPITAL OUTLAY (VET AID FUND)	0.00	61,456.00	0.00	64,000.00	64,000.00	64,000.00
	Capital Outlay Totals	***0.00***	***70,747.00***	***0.00***	***72,702.00***	***72,702.00***	***72,702.00***
	Unknown Type						
0-0000	VETERAN'S AID	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
1900-802 VETERAN'S AID TOTAL		**4,000.00**	**74,747.00**	**1,500.00**	**76,702.00**	**76,702.00**	**76,702.00**
1900 VETERAN'S AID FUND TOTALS							
	TOTAL EXPENDITURES	4,000.00		1,500.00			
	TOTAL BUDGET OF EXPENDITURES		74,747.00		76,702.00	76,702.00	76,702.00
	NECESSARY CASH RESERVE		3,299.00		3,400.00	3,400.00	3,400.00
	TOTAL REQUIREMENTS		78,046.00		80,102.00	80,102.00	80,102.00

BOONE COUNTY DRUG LAW ENFORCEMENT/EDUCATION FUND REVENUE

					Code	Description
				Fund	2360	DRUG LAW EN FORCEMENT/ EDUCATION FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Other Fees and Miscellaneous						
475-03	DRUG LAW ENFORCEMENT-PROC-CONF ARTI	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
	Other Fees and Miscellaneous Totals	***0.00***	***2,000.00***	***0.00***	***2,000.00***	***2,000.00***	***2,000.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**2,000.00**	**0.00**	**2,000.00**	**2,000.00**	**2,000.00**
	Less: EXPENDITURES	**0.00**	**2,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

BOONE COUNTY DRUG LAW ENFORCEMENT/EDUCATION FUND

						Code	Description
					Fund	2360	DRUG LAW EN FORCEMENT/ EDUCATION FUND
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
650 - 699	**Public Safety**						
660	DRUG LAW ENFORCEMENT	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		2,000.00		2,000.00	2,000.00	2,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		2,000.00		2,000.00	2,000.00	2,000.00

BOONE COUNTY DRUG LAW ENFORCEMENT/EDUCATION FUND

					Code	Description
				Fund	2360	DRUG LAW ENFORCEMENT/ EDUCATION FUND
				Function	660	DRUG LAW ENFORCEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2450	DRUG ENFORCEMENT COSTS	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***0.00***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
	Supplies and Materials						
3-0120	PROGRAM SUPPLIES (DRUG EDUCATION)	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***0.00***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
	Unknown Type						
0-0000	DRUG LAW ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2360-660 DRUG LAW ENFORCEMENT TOTAL		**0.00**	**2,000.00**	**0.00**	**2,000.00**	**2,000.00**	**2,000.00**
2360 DRUG LAW ENFORCEMENT/EDUCATION FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		2,000.00		2,000.00	2,000.00	2,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		2,000.00		2,000.00	2,000.00	2,000.00

BOONE COUNTY FEDERAL GRANT FUND REVENUE

					Code	Description
				Fund	2502	FEDERAL GRANT FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Intergovernmental Federal						
339-01	FEDERAL GRANTS	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00
	Intergovernmental Federal Totals	***0.00***	***100,000.00***	***0.00***	***100,000.00***	***100,000.00***	***100,000.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**100,000.00**	**0.00**	**100,000.00**	**100,000.00**	**100,000.00**
	Less: EXPENDITURES	**0.00**	**100,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

BOONE COUNTY FEDERAL GRANT FUND

					Code	Description
				Fund	2502	FEDERAL GRANT FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
910 - 999	**Miscellaneous**						
912	GRANTS	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		100,000.00		100,000.00	100,000.00	100,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		100,000.00		100,000.00	100,000.00	100,000.00

BOONE COUNTY FEDERAL GRANT FUND

		Code	Description
	Fund	2502	FEDERAL GRANT FUND
	Function	912	GRANTS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0557	COMMUNICATIONS EQUIPMENT	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00
	Capital Outlay Totals	***0.00***	***100,000.00***	***0.00***	***100,000.00***	***100,000.00***	***100,000.00***
	Unknown Type						
0-0000	GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2502-912 GRANTS TOTAL		**0.00**	**100,000.00**	**0.00**	**100,000.00**	**100,000.00**	**100,000.00**
2502 FEDERAL GRANT FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		100,000.00		100,000.00	100,000.00	100,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		100,000.00		100,000.00	100,000.00	100,000.00

BOONE COUNTY COVID AMERICAN RESCUE PLAN REVENUE

					Code	Description
				Fund	2580	COVID AMERICAN RESCUE PLAN
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**868,966.31**	**667,966.00**	**667,966.48**	**644,817.00**	**644,817.00**	**644,817.00**
	Other Fees and Miscellaneous						
510-01	INTEREST	36,530.83	35,000.00	30,492.11	35,000.00	35,000.00	35,000.00
	Other Fees and Miscellaneous Totals	***36,530.83***	***35,000.00***	***30,492.11***	***35,000.00***	***35,000.00***	***35,000.00***
	Transfers						
590-01	TRANSFERS-OUT	-36,530.83	0.00	-2,518.61	0.00	0.00	0.00
	Transfers Totals	***-36,530.83***	***0.00***	***-2,518.61***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**868,966.31**	**702,966.00**	**695,939.98**	**679,817.00**	**679,817.00**	**679,817.00**
	Less: EXPENDITURES	**200,999.83**	**702,966.00**	**51,123.33**			
	BALANCE FORWARD/CASH RESERVE	**667,966.48**	**0.00**	**644,816.65**			

BOONE COUNTY COVID AMERICAN RESCUE PLAN

					Code	Description
				Fund	2580	COVID AMERICAN RESCUE PLAN
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
910 - 999	**Miscellaneous**						
911	COVID AMERICAN RESCUE PLAN	200,999.83	702,966.00	51,123.33	679,817.00	679,817.00	679,817.00
	TOTAL EXPENDITURES	200,999.83		51,123.33			
	TOTAL BUDGET OF EXPENDITURES		702,966.00		679,817.00	679,817.00	679,817.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		702,966.00		679,817.00	679,817.00	679,817.00

BOONE COUNTY COVID AMERICAN RESCUE PLAN

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2501	CONSULTING FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2540	AUDIT COSTS-FEDERAL	0.00	6,000.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS EXPENSES	200,999.83	641,966.00	23,149.83	644,817.00	644,817.00	644,817.00
	Operating Expenses Totals	***200,999.83***	***647,966.00***	***23,149.83***	***644,817.00***	***644,817.00***	***644,817.00***
	Supplies and Materials						
3-0101	MISCELLANEOUS SUPPLIES	0.00	10,000.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***10,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	10,000.00	0.00	0.00	0.00	0.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***10,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0100	INTER-FUND TRANSFERS - INTEREST	0.00	35,000.00	27,973.50	35,000.00	35,000.00	35,000.00
	Transfers Out Totals	***0.00***	***35,000.00***	***27,973.50***	***35,000.00***	***35,000.00***	***35,000.00***
	Unknown Type						
0-0000	COVID AMERICAN RESCUE PLAN	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2580-911 COVID AMERICAN RESCUE PLAN TOTAL		**200,999.83**	**702,966.00**	**51,123.33**	**679,817.00**	**679,817.00**	**679,817.00**
2580 COVID AMERICAN RESCUE PLAN TOTALS							
	TOTAL EXPENDITURES	200,999.83		51,123.33			
	TOTAL BUDGET OF EXPENDITURES		702,966.00		679,817.00	679,817.00	679,817.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		702,966.00		679,817.00	679,817.00	679,817.00

BOONE COUNTY INHERITANCE TAX FUND REVENUE

					Code	Description
				Fund	2700	INHERITANCE TAX FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**8,432,520.51**	**9,033,563.00**	**9,033,563.02**	**9,609,324.00**	**9,609,324.00**	**9,609,324.00**
	Taxes						
310-01	INHERITANCE TAX	737,210.56	700,000.00	726,378.47	700,000.00	700,000.00	700,000.00
310-02	INHERITANCE TAX INTEREST	2,441.52	2,400.00	5,694.92	2,500.00	2,500.00	2,500.00
310-03	INHERITANCE PENALTY	44.03	0.00	0.00	0.00	0.00	0.00
	Taxes Totals	***739,696.11***	***702,400.00***	***732,073.39***	***702,500.00***	***702,500.00***	***702,500.00***
	TOTAL REVENUE AVAILABLE	**9,172,216.62**	**9,735,963.00**	**9,765,636.41**	**10,311,824.00**	**10,311,824.00**	**10,311,824.00**
	Less: EXPENDITURES	**138,653.60**	**9,735,963.00**	**156,312.00**			
	BALANCE FORWARD/CASH RESERVE	**9,033,563.02**	**0.00**	**9,609,324.41**			

BOONE COUNTY INHERITANCE TAX FUND

					Code	Description
				Fund	2700	INHERITANCE TAX FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
910 - 999	Miscellaneous						
982	INHERITANCE TAX	138,653.60	9,735,963.00	156,312.00	10,311,824.00	10,311,824.00	10,311,824.00
	TOTAL EXPENDITURES	138,653.60		156,312.00			
	TOTAL BUDGET OF EXPENDITURES		9,735,963.00		10,311,824.00	10,311,824.00	10,311,824.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		9,735,963.00		10,311,824.00	10,311,824.00	10,311,824.00

BOONE COUNTY INHERITANCE TAX FUND

					Code	Description
				Fund	2700	INHERITANCE TAX FUND
				Function	982	INHERITANCE TAX
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1016	MICROFILMING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONTRACTUAL SERVICES-GWORKS	0.00	0.00	0.00	0.00	0.00	0.00
2-2520	LEGAL FEES	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
2-4300	ECONOMIC DEVELOPMENT/BCDA INC	131,153.60	151,315.00	151,312.00	151,312.00	151,312.00	151,312.00
2-7000	JUDGMENTS-SETTLEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
2-8000	REFUNDS-INHT TAX OVERPAYMENT	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00
	Operating Expenses Totals	***131,153.60***	***181,315.00***	***151,312.00***	***181,312.00***	***181,312.00***	***181,312.00***
	Supplies and Materials						
3-0114	LIBRARY BOOKS/MEDIA	7,500.00	10,000.00	5,000.00	10,000.00	10,000.00	10,000.00
3-0202	GRAVEL AND ROCK	0.00	3,769,648.00	0.00	4,145,512.00	4,145,512.00	4,145,512.00
3-0209	MACHINERY AND EQUIPMENT FUEL	0.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00
	Supplies and Materials Totals	***7,500.00***	***4,279,648.00***	***5,000.00***	***4,655,512.00***	***4,655,512.00***	***4,655,512.00***
	Capital Outlay						
5-0103	LAND PURCHASE	0.00	75,000.00	0.00	75,000.00	75,000.00	75,000.00
5-0200	BUILDINGS-REMODEL LAW ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0264	OTHER BUILDINGS	0.00	600,000.00	0.00	600,000.00	600,000.00	600,000.00
5-0301	CARS & TRUCKS	0.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00
5-0305	AMBULANCE	0.00	0.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADERS AND LOADERS	0.00	250,000.00	0.00	450,000.00	450,000.00	450,000.00
5-0311	RADIO EQUIPMENT-LAW ENFORCEMENT	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
5-1100	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1501	LEGAL FEES/ATTY-FAIRGROUNDS BLDG	0.00	0.00	0.00	0.00	0.00	0.00
5-1503	ARCHITECTURAL FEES-FAIRGROUNDS BLDG	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***1,275,000.00***	***0.00***	***1,475,000.00***	***1,475,000.00***	***1,475,000.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFERS	0.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00
	Transfers Out Totals	***0.00***	***4,000,000.00***	***0.00***	***4,000,000.00***	***4,000,000.00***	***4,000,000.00***
	Unknown Type						
0-0000	INHERITANCE TAX	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2700-982 INHERITANCE TAX TOTAL		**138,653.60**	**9,735,963.00**	**156,312.00**	**10,311,824.00**	**10,311,824.00**	**10,311,824.00**
2700 INHERITANCE TAX FUND TOTALS							
	TOTAL EXPENDITURES	138,653.60		156,312.00			
	TOTAL BUDGET OF EXPENDITURES		9,735,963.00		10,311,824.00	10,311,824.00	10,311,824.00

BOONE COUNTY INHERITANCE TAX FUND

	Code	Description
Fund	2700	INHERITANCE TAX FUND
Function	982	INHERITANCE TAX

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		9,735,963.00		10,311,824.00	10,311,824.00	10,311,824.00

BOONE COUNTY 911 EMERGENCY MANAGEMENT FUND REVENUE

					Code	Description
				Fund	2910	911 EMERGENCY MANAGEMENT FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**149,078.73**	**147,847.00**	**147,846.59**	**155,344.00**	**155,344.00**	**155,344.00**
	Intergovernmental State						
349-55	GRANITE TELECOMM/E911 COLLECTIONS	17,237.48	17,000.00	15,900.50	16,000.00	16,000.00	16,000.00
	Intergovernmental State Totals	***17,237.48***	***17,000.00***	***15,900.50***	***16,000.00***	***16,000.00***	***16,000.00***
	Transfers						
590-02	TRANSFERS-IN	0.00	0.00	17.00	0.00	0.00	0.00
	Transfers Totals	***0.00***	***0.00***	***17.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**166,316.21**	**164,847.00**	**163,764.09**	**171,344.00**	**171,344.00**	**171,344.00**
	Less: EXPENDITURES	**18,469.62**	**147,847.00**	**8,420.01**			
	BALANCE FORWARD/CASH RESERVE	**147,846.59**	**17,000.00**	**155,344.08**			

BOONE COUNTY 911 EMERGENCY MANAGEMENT FUND

					Code	Description
				Fund	2910	911 EMERGENCY MANAGEMENT FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
650 - 699	**Public Safety**						
697	911 SERVICES	18,469.62	147,847.00	8,420.01	155,344.00	155,344.00	155,344.00
	TOTAL EXPENDITURES	18,469.62		8,420.01			
	TOTAL BUDGET OF EXPENDITURES		147,847.00		155,344.00	155,344.00	155,344.00
	NECESSARY CASH RESERVE		17,000.00		16,000.00	16,000.00	16,000.00
	TOTAL REQUIREMENTS		164,847.00		171,344.00	171,344.00	171,344.00

BOONE COUNTY 911 EMERGENCY MANAGEMENT FUND

					Code	Description
				Fund	2910	911 EMERGENCY MANAGEMENT FUND
				Function	697	911 SERVICES
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0200	TELEPHONE SERVICE - NRIN	0.00	0.00	0.00	0.00	0.00	0.00
2-0206	OTHER TELEPHONE SERVICE-TRUNK LINES	6,546.63	7,500.00	6,956.41	8,000.00	8,000.00	8,000.00
2-1100	DATA PROCESSING COSTS - JDS	1,225.50	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	500.00	0.00	500.00	500.00	500.00
2-1750	TRAINING	0.00	800.00	0.00	800.00	800.00	800.00
2-2500	CONTRACTUAL SERVICES-GEOCOM	10,697.49	10,000.00	1,463.60	10,000.00	10,000.00	10,000.00
2-2501	CONSULTING FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-4442	COMMUNICATIONS CENTER 2019 MERGER	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***18,469.62***	***20,800.00***	***8,420.01***	***21,300.00***	***21,300.00***	***21,300.00***
	Supplies and Materials						
3-0100	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0301	SIGNS AND POSTS	0.00	32,000.00	0.00	32,000.00	32,000.00	32,000.00
	Supplies and Materials Totals	***0.00***	***32,000.00***	***0.00***	***32,000.00***	***32,000.00***	***32,000.00***
	Capital Outlay						
5-0502	DATA PROCESSING EQUIPMENT	0.00	15,860.00	0.00	15,860.00	15,860.00	15,860.00
5-0555	E-911 EQUIPMENT	0.00	79,187.00	0.00	86,184.00	86,184.00	86,184.00
	Capital Outlay Totals	***0.00***	***95,047.00***	***0.00***	***102,044.00***	***102,044.00***	***102,044.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Unknown Type						
0-0000	911 SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2910-697 911 SERVICES TOTAL		**18,469.62**	**147,847.00**	**8,420.01**	**155,344.00**	**155,344.00**	**155,344.00**
2910 911 EMERGENCY MANAGEMENT FUND TOTALS							
	TOTAL EXPENDITURES	18,469.62		8,420.01			
	TOTAL BUDGET OF EXPENDITURES		147,847.00		155,344.00	155,344.00	155,344.00
	NECESSARY CASH RESERVE		17,000.00		16,000.00	16,000.00	16,000.00
	TOTAL REQUIREMENTS		164,847.00		171,344.00	171,344.00	171,344.00

BOONE COUNTY 911 WIRELESS SERVICE FUND REVENUE

					Code	Description
				Fund	2913	911 WIRELESS SERVICE FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**0.00**	**0.00**	**0.00**	**22,472.00**	**22,472.00**	**22,472.00**
	Intergovernmental State						
349-60	911 ENHANCED WIRELESS SERVICE	51,490.95	51,474.00	45,822.15	53,501.00	53,501.00	53,501.00
	Intergovernmental State Totals	***51,490.95***	***51,474.00***	***45,822.15***	***53,501.00***	***53,501.00***	***53,501.00***
	TOTAL REVENUE AVAILABLE	**51,490.95**	**51,474.00**	**45,822.15**	**75,973.00**	**75,973.00**	**75,973.00**
	Less: EXPENDITURES	**51,490.95**	**51,474.00**	**23,349.77**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**22,472.38**			

BOONE COUNTY 911 WIRELESS SERVICE FUND

					Code	Description
				Fund	2913	911 WIRELESS SERVICE FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
650 - 699	**Public Safety**						
697	WIRELESS 911 SERVICES	51,490.95	51,474.00	23,349.77	75,973.00	75,973.00	75,973.00
	TOTAL EXPENDITURES	51,490.95		23,349.77			
	TOTAL BUDGET OF EXPENDITURES		51,474.00		75,973.00	75,973.00	75,973.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		51,474.00		75,973.00	75,973.00	75,973.00

BOONE COUNTY 911 WIRELESS SERVICE FUND

					Code	Description
				Fund	2913	911 WIRELESS SERVICE FUND
				Function	697	WIRELESS 911 SERVICES
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0200	TELEPHONE SERVICE - NRIN	558.00	2,450.00	0.00	2,500.00	2,500.00	2,500.00
2-0206	OTHER TELEPHONE SERVICE-TRUNK LINES	4,014.69	8,000.00	6,864.73	10,000.00	10,000.00	10,000.00
2-1100	DATA PROCESSING COSTS - JDS	1,999.50	4,000.00	0.00	4,000.00	4,000.00	4,000.00
2-1750	TRAINING	0.00	250.00	0.00	500.00	500.00	500.00
2-2500	CONTRACTUAL SERVICES-GEOCOM	16,595.08	14,000.00	16,485.04	20,000.00	20,000.00	20,000.00
2-2501	CONSULTING FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***23,167.27***	***28,700.00***	***23,349.77***	***37,000.00***	***37,000.00***	***37,000.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFERS	28,323.68	22,774.00	0.00	38,973.00	38,973.00	38,973.00
	Transfers Out Totals	***28,323.68***	***22,774.00***	***0.00***	***38,973.00***	***38,973.00***	***38,973.00***
	Unknown Type						
0-0000	WIRELESS 911 SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2913-697 WIRELESS 911 SERVICES TOTAL		**51,490.95**	**51,474.00**	**23,349.77**	**75,973.00**	**75,973.00**	**75,973.00**
2913 911 WIRELESS SERVICE FUND TOTALS							
	TOTAL EXPENDITURES	51,490.95		23,349.77			
	TOTAL BUDGET OF EXPENDITURES		51,474.00		75,973.00	75,973.00	75,973.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		51,474.00		75,973.00	75,973.00	75,973.00

BOONE COUNTY 911 WIRELESS SERVICE HOLDING FUND REVENUE

					Code	Description
				Fund	2914	911 WIRELESS SERVICE HOLDING FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**166,037.94**	**194,362.00**	**194,361.62**	**157,276.00**	**157,276.00**	**157,276.00**
	Transfers						
590-02	TRANSFERS-IN	28,323.68	22,774.00	0.00	38,973.00	38,973.00	38,973.00
	Transfers Totals	***28,323.68***	***22,774.00***	***0.00***	***38,973.00***	***38,973.00***	***38,973.00***
	TOTAL REVENUE AVAILABLE	**194,361.62**	**217,136.00**	**194,361.62**	**196,249.00**	**196,249.00**	**196,249.00**
	Less: EXPENDITURES	**0.00**	**194,362.00**	**37,085.39**			
	BALANCE FORWARD/CASH RESERVE	**194,361.62**	**22,774.00**	**157,276.23**			

BOONE COUNTY 911 WIRELESS SERVICE HOLDING FUND

					Code	Description
				Fund	2914	911 WIRELESS SERVICE HOLDING FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
650 - 699	Public Safety						
697	WIRELESS SERVICE HOLDING FUND	0.00	194,362.00	37,085.39	157,276.00	157,276.00	157,276.00
	TOTAL EXPENDITURES	0.00		37,085.39			
	TOTAL BUDGET OF EXPENDITURES		194,362.00		157,276.00	157,276.00	157,276.00
	NECESSARY CASH RESERVE		22,774.00		38,973.00	38,973.00	38,973.00
	TOTAL REQUIREMENTS		217,136.00		196,249.00	196,249.00	196,249.00

BOONE COUNTY 911 WIRELESS SERVICE HOLDING FUND

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0510	GEOGRAPHICAL INFO SYSTEM EQUIPMENT	0.00	0.00	0.00	157,276.00	157,276.00	157,276.00
5-0555	E-911 EQUIPMENT	0.00	194,362.00	37,068.39	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***194,362.00***	***37,068.39***	***157,276.00***	***157,276.00***	***157,276.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFERS	0.00	0.00	17.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***17.00***	***0.00***	***0.00***	***0.00***
	Unknown Type						
0-0000	WIRELESS SERVICE HOLDING FUND	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2914-697 WIRELESS SERVICE HOLDING FUND TOTAL		**0.00**	**194,362.00**	**37,085.39**	**157,276.00**	**157,276.00**	**157,276.00**
2914 911 WIRELESS SERVICE HOLDING FUND TOTALS							
	TOTAL EXPENDITURES	0.00		37,085.39			
	TOTAL BUDGET OF EXPENDITURES		194,362.00		157,276.00	157,276.00	157,276.00
	NECESSARY CASH RESERVE		22,774.00		38,973.00	38,973.00	38,973.00
	TOTAL REQUIREMENTS		217,136.00		196,249.00	196,249.00	196,249.00

BOONE COUNTY FAIR BUILDING BOND FUND REVENUE

					Code	Description
				Fund	3400	FAIR BUILDING BOND FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**498,082.36**	**337,617.00**	**337,616.67**	**319,898.00**	**319,898.00**	**319,898.00**
	Other Fees and Miscellaneous						
510-01	INTEREST ON INVESTMENTS	16,961.81	10,000.00	15,074.16	15,000.00	15,000.00	15,000.00
534-01	CONTRIBUTIONS & DONATIONS	40,000.00	40,000.00	180,000.00	40,000.00	40,000.00	40,000.00
	Other Fees and Miscellaneous Totals	***56,961.81***	***50,000.00***	***195,074.16***	***55,000.00***	***55,000.00***	***55,000.00***
	TOTAL REVENUE AVAILABLE	**555,044.17**	**387,617.00**	**532,690.83**	**374,898.00**	**374,898.00**	**374,898.00**
	Less: EXPENDITURES	**217,427.50**	**387,617.00**	**212,792.50**			
	BALANCE FORWARD/CASH RESERVE	**337,616.67**	**0.00**	**319,898.33**			

BOONE COUNTY FAIR BUILDING BOND FUND

					Code	Description
				Fund	3400	FAIR BUILDING BOND FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
850 - 879	Culture and Recreation						
855	FAIRGROUNDS-COUNTY AG & ED BUILDING	217,427.50	387,617.00	212,792.50	374,898.00	374,898.00	374,898.00
	TOTAL EXPENDITURES	217,427.50		212,792.50			
	TOTAL BUDGET OF EXPENDITURES		387,617.00		374,898.00	374,898.00	374,898.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		387,617.00		374,898.00	374,898.00	374,898.00

BOONE COUNTY FAIR BUILDING BOND FUND

	Code	Description
Fund	3400	FAIR BUILDING BOND FUND
Function	855	FAIRGROUNDS -COUNTY AG & ED BUILDING

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9900	MISC EXPENSES-ADMIN/WIRE FEE	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***
	Debt Service						
6-0100	PRINCIPAL-BOND	180,000.00	354,824.00	180,000.00	347,127.00	347,127.00	347,127.00
6-0200	INTEREST PAYMENTS	37,427.50	32,793.00	32,792.50	27,771.00	27,771.00	27,771.00
	Debt Service Totals	***217,427.50***	***387,617.00***	***212,792.50***	***374,898.00***	***374,898.00***	***374,898.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Unknown Type						
0-0000	FAIRGROUNDS-COUNTY AG & ED BUILDING	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
3400-855 FAIRGROUNDS-COUNTY AG & ED BUILDING TOTAL		**217,427.50**	**387,617.00**	**212,792.50**	**374,898.00**	**374,898.00**	**374,898.00**
3400 FAIR BUILDING BOND FUND TOTALS							
	TOTAL EXPENDITURES	217,427.50		212,792.50			
	TOTAL BUDGET OF EXPENDITURES		387,617.00		374,898.00	374,898.00	374,898.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		387,617.00		374,898.00	374,898.00	374,898.00

BOONE COUNTY HIGHWAY ALLOCATION BOND REPAY FUND REVENUE

					Code	Description
				Fund	3700	HIGHWAY ALLOCATION BOND REPAY FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Transfers						
590-02	TRANSFERS-INTER-FUND (IN)	748,106.25	745,350.00	745,350.00	746,845.00	746,845.00	746,845.00
	Transfers Totals	***748,106.25***	***745,350.00***	***745,350.00***	***746,845.00***	***746,845.00***	***746,845.00***
	TOTAL REVENUE AVAILABLE	**748,106.25**	**745,350.00**	**745,350.00**	**746,845.00**	**746,845.00**	**746,845.00**
	Less: EXPENDITURES	**748,106.25**	**745,350.00**	**745,350.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

BOONE COUNTY HIGHWAY ALLOCATION BOND REPAY FUND

					Code	Description
				Fund	3700	HIGHWAY ALLOCATION BOND REPAY FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
900 - 909	**Debt Service**						
900	HIGHWAY ALLOCATION BOND REPAY FUND	748,106.25	745,350.00	745,350.00	746,845.00	746,845.00	746,845.00
	TOTAL EXPENDITURES	748,106.25		745,350.00			
	TOTAL BUDGET OF EXPENDITURES		745,350.00		746,845.00	746,845.00	746,845.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		745,350.00		746,845.00	746,845.00	746,845.00

BOONE COUNTY HIGHWAY ALLOCATION BOND REPAY FUND

		Code	Description
	Fund	3700	HIGHWAY ALLOCATION BOND REPAY FUND
	Function	900	HIGHWAY ALLOCATION BOND REPAY FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9900	MISC EXPENSE-ADMIN/WIRE FEE	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***
	Debt Service						
6-0100	PRINCIPAL-BOND	735,000.00	735,000.00	735,000.00	740,000.00	740,000.00	740,000.00
6-0200	INTEREST PAYMENTS	13,106.25	10,350.00	10,350.00	6,845.00	6,845.00	6,845.00
	Debt Service Totals	***748,106.25***	***745,350.00***	***745,350.00***	***746,845.00***	***746,845.00***	***746,845.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Unknown Type						
0-0000	HIGHWAY ALLOCATION BOND REPAY FUND	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
3700-900 HIGHWAY ALLOCATION BOND REPAY FUND TOTAL		**748,106.25**	**745,350.00**	**745,350.00**	**746,845.00**	**746,845.00**	**746,845.00**
3700 HIGHWAY ALLOCATION BOND REPAY FUND TOTALS							
	TOTAL EXPENDITURES	748,106.25		745,350.00			
	TOTAL BUDGET OF EXPENDITURES		745,350.00		746,845.00	746,845.00	746,845.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		745,350.00		746,845.00	746,845.00	746,845.00

BOONE COUNTY HOSPITAL OPERATING AND MAINTENANCE REVENUE

					Code	Description
				Fund	5000	HOSPITAL OPERATING AND MAINTENANCE
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**0.00**	**2,692,003.00**	**0.00**	**3,000,000.00**	**3,000,000.00**	**3,000,000.00**
	County Hospital						
570-01	HOSPITAL REVENUE	0.00	43,447,744.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00
	County Hospital Totals	***0.00***	***43,447,744.00***	***0.00***	***50,000,000.00***	***50,000,000.00***	***50,000,000.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**46,139,747.00**	**0.00**	**53,000,000.00**	**53,000,000.00**	**53,000,000.00**
	Less: EXPENDITURES	**0.00**	**46,139,747.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

*****The 2024-2025 Actual Balance Forward/Cash Reserve does not match the 2025-2026 Adopted Net Fund Balance**

BOONE COUNTY HOSPITAL OPERATING AND MAINTENANCE

					Code	Description
				Fund	5000	HOSPITAL OPERATING AND MAINTENANCE
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
750 - 799	Public Health						
771	HOSPITAL OPERATING AND MAINTENANCE	0.00	46,139,747.00	0.00	53,000,000.00	53,000,000.00	53,000,000.00
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		46,139,747.00		53,000,000.00	53,000,000.00	53,000,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		46,139,747.00		53,000,000.00	53,000,000.00	53,000,000.00

	Code	Description
Fund	5000	HOSPITAL OPERATING AND MAINTENANCE
Function	771	HOSPITAL OPERATING AND MAINTENANCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-5000	HOSPITAL COSTS	0.00	43,292,799.00	0.00	50,000,000.00	50,000,000.00	50,000,000.00
	Operating Expenses Totals	***0.00***	***43,292,799.00***	***0.00***	***50,000,000.00***	***50,000,000.00***	***50,000,000.00***
	Capital Outlay						
5-1200	CAPITAL OUTLAY	0.00	2,846,948.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00
	Capital Outlay Totals	***0.00***	***2,846,948.00***	***0.00***	***3,000,000.00***	***3,000,000.00***	***3,000,000.00***
	Unknown Type						
0-0000	HOSPITAL OPERATING AND MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
5000-771 HOSPITAL OPERATING AND MAINTENANCE TOTAL		**0.00**	**46,139,747.00**	**0.00**	**53,000,000.00**	**53,000,000.00**	**53,000,000.00**
5000 HOSPITAL OPERATING AND MAINTENANCE TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		46,139,747.00		53,000,000.00	53,000,000.00	53,000,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		46,139,747.00		53,000,000.00	53,000,000.00	53,000,000.00

BOONE COUNTY AMBULANCE SERVICE FUND REVENUE

					Code	Description
				Fund	5502	AMBULANCE SERVICE FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**260,966.31**	**334,029.00**	**334,028.67**	**436,776.00**	**436,776.00**	**436,776.00**
	Other Intergovernmental						
353-01	IN LIEU OF TAXES-1957 AND PRIOR	0.01	0.00	0.01	200,000.00	200,000.00	200,000.00
	Other Intergovernmental Totals	***0.01***	***0.00***	***0.01***	***200,000.00***	***200,000.00***	***200,000.00***
	Other Fees and Miscellaneous						
402-01	AMBULANCE COLLECTIONS	234,749.43	190,000.00	256,381.03	0.00	0.00	0.00
534-01	CONTRIBUTIONS AND DONATIONS	500.00	500.00	0.00	0.00	0.00	0.00
540-02	REIMBURSEMENT-AMBULANCE GARAGE UTILITIES	0.00	0.00	1,450.12	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***235,249.43***	***190,500.00***	***257,831.15***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**496,215.75**	**524,529.00**	**591,859.83**	**636,776.00**	**636,776.00**	**636,776.00**
	Less: EXPENDITURES	**162,187.08**	**434,029.00**	**155,084.24**			
	BALANCE FORWARD/CASH RESERVE	**334,028.67**	**90,500.00**	**436,775.59**			

BOONE COUNTY AMBULANCE SERVICE FUND

					Code	Description
				Fund	5502	AMBULANCE SERVICE FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
650 - 699	**Public Safety**						
691	AMBULANCE AND RESCUE OPERATIONS	162,187.08	434,029.00	155,084.24	536,776.00	536,776.00	536,776.00
	TOTAL EXPENDITURES	162,187.08		155,084.24			
	TOTAL BUDGET OF EXPENDITURES		434,029.00		536,776.00	536,776.00	536,776.00
	NECESSARY CASH RESERVE		90,500.00		100,000.00	100,000.00	100,000.00
	TOTAL REQUIREMENTS		524,529.00		636,776.00	636,776.00	636,776.00

BOONE COUNTY AMBULANCE SERVICE FUND

					Code	Description
				Fund	5502	AMBULANCE SERVICE FUND
				Function	691	AMBULANCE AND RESCUE OPERATIONS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0400	PART-TIME EMPLOYEE SALARY	4,671.00	5,500.00	3,115.80	5,500.00	5,500.00	5,500.00
1-0401	ADMINISTRATIVE PART-TIME SALARY	30,623.77	35,000.00	27,171.18	40,000.00	40,000.00	40,000.00
1-0407	PART-TIME MEDICAL/HEALTH SALARY	46,940.70	50,000.00	44,415.38	55,000.00	55,000.00	55,000.00
1-0900	RETIREMENT CONTRIBUTIONS-CO SHARE	1,768.28	2,500.00	1,506.27	3,000.00	3,000.00	3,000.00
1-1000	FICA-COUNTY SHARE	6,291.03	10,000.00	5,714.83	10,000.00	10,000.00	10,000.00
	Personal Services Totals	***90,294.78***	***103,000.00***	***81,923.46***	***113,500.00***	***113,500.00***	***113,500.00***
	Operating Expenses						
2-0210	CELLULAR PHONE	685.16	1,500.00	515.11	1,500.00	1,500.00	1,500.00
2-0501	LIGHT	791.56	2,000.00	828.61	2,000.00	2,000.00	2,000.00
2-0502	Water	307.01	1,000.00	904.61	1,250.00	1,250.00	1,250.00
2-0503	HEATING FUELS	1,417.23	3,000.00	1,383.19	3,000.00	3,000.00	3,000.00
2-0504	Sewer	364.65	1,500.00	482.72	1,500.00	1,500.00	1,500.00
2-0505	GARBAGE	369.31	1,500.00	285.50	1,500.00	1,500.00	1,500.00
2-1050	LICENSE	0.00	750.00	0.00	750.00	750.00	750.00
2-1200	MAINTENANCE AND REPAIRS	1,685.04	4,000.00	1,725.22	4,000.00	4,000.00	4,000.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
2-1704	MILEAGE ALLOWANCE	73.02	200.00	0.00	250.00	250.00	250.00
2-1750	TRAINING (EMT/PARAMEDIC RE-CERTIFI)	0.00	600.00	0.00	750.00	750.00	750.00
2-2500	CONTRACTUAL SERVICES-EMS BILLING	28,665.58	30,250.00	43,397.64	50,000.00	50,000.00	50,000.00
2-2544	MAINTENANCE AGREEMENTS/STRYKER	2,710.60	2,500.00	4,962.09	5,500.00	5,500.00	5,500.00
2-4408	AMBULANCE COSTS	0.00	0.00	0.00	750.00	750.00	750.00
2-5014	NON-OPERATING EXP (MEDICARE FEE)	0.00	531.00	0.00	3,000.00	3,000.00	3,000.00
2-8000	REFUNDS	0.00	3,000.00	1,738.92	1,000.00	1,000.00	1,000.00
2-9900	MISCELLANEOUS EXPENSES	499.57	1,000.00	433.01	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***37,568.73***	***55,831.00***	***56,656.62***	***80,250.00***	***80,250.00***	***80,250.00***
	Supplies and Materials						
3-0105	MEDICAL/HOSP SUPPLIES	581.88	1,000.00	592.85	1,000.00	1,000.00	1,000.00
3-0115	AMBULANCE SUPPLIES	690.56	2,000.00	943.48	2,000.00	2,000.00	2,000.00
3-0116	DATA PROCESSING SUPPLIES	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
3-0209	MACHINERY AND EQUIPMENT FUEL	12,714.71	20,000.00	11,579.14	20,000.00	20,000.00	20,000.00
3-0210	MACHINERY & EQUIPMENT GREASE & OIL	1,846.78	3,000.00	1,512.39	3,000.00	3,000.00	3,000.00
3-0211	MACHINERY & EQUIP TIRES & TIRE REP	2,568.98	3,000.00	90.00	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	***18,402.91***	***30,000.00***	***14,717.86***	***30,000.00***	***30,000.00***	***30,000.00***
	Equipment Rental						
4-0500	BUILDING/FACILITIES RENTAL-AMB AGRM	0.00	1,200.00	0.00	0.00	0.00	0.00

		Code	Description
	Fund	5502	AMBULANCE SERVICE FUND
	Function	691	AMBULANCE AND RESCUE OPERATIONS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Equipment Rental Totals	***0.00***	***1,200.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0300	MACHINERY AND EQUIPMENT	0.00	10,000.00	786.31	10,000.00	10,000.00	10,000.00
5-0305	AMBULANCE	0.00	183,998.00	0.00	253,026.00	253,026.00	253,026.00
5-0502	DATA PROCESSING EQUIPMENT	1,870.20	30,000.00	0.00	30,000.00	30,000.00	30,000.00
5-0550	MEDICAL EQUIPMENT	14,050.46	20,000.00	999.99	20,000.00	20,000.00	20,000.00
	Capital Outlay Totals	***15,920.66***	***243,998.00***	***1,786.30***	***313,026.00***	***313,026.00***	***313,026.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Unknown Type						
0-0000	AMBULANCE AND RESCUE OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
5502-691 AMBULANCE AND RESCUE OPERATIONS TOTAL		**162,187.08**	**434,029.00**	**155,084.24**	**536,776.00**	**536,776.00**	**536,776.00**
5502 AMBULANCE SERVICE FUND TOTALS							
	TOTAL EXPENDITURES	162,187.08		155,084.24			
	TOTAL BUDGET OF EXPENDITURES		434,029.00		536,776.00	536,776.00	536,776.00
	NECESSARY CASH RESERVE		90,500.00		100,000.00	100,000.00	100,000.00
	TOTAL REQUIREMENTS		524,529.00		636,776.00	636,776.00	636,776.00