Amended 4/28/2026

2025-2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF

BOYD COUNTY

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

Contact Information

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

Submission Information

Adopted Budget Due by 9-30-2025

1. Auditor of Public Accounts -Electronically or by mail
   auditors.nebraska.gov
2. County Board (SEC. 13-508), C/O County Clerk

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund		2,350,000.00	2,350,000.00
			-
			-
			-
			-
			-
			-
			-
			-
			-
Total All Funds	-	2,350,000.00	2,350,000.00

Report of Joint Public Agency & Interlocal Agreements

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

[x] YES [ ] NO

*If **YES**, please submit Interlocal Agreement Report by September 30th*

Total Certified Valuation $ 802,193,001

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

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

[ ] YES [x] NO

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

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	3,140,000.00
Interest	707,683.75
Total Bonded Indebtedness	3,847,683.75

BOYD COUNTY BUDGET DOCUMENT
INDEX

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Property Tax Request Authority Supporting Schedules			
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BOYD COUNTY BUDGET DOCUMENT
INDEX

DESCRIPTION	CODE NUMBER FUND	CODE NUMBER FUNCTION	PAGE NUMBER
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			C-____-____ to C-____-____
			C-____-____ to C-____-____

SECTION A

COUNTY BUDGET DOCUMENT

ADOPTED BUDGET STATEMENT AND CERTIFICATE OF TAX

ALL FUNDS

BOYD COUNTY

BUDGET MESSAGE

All fire districts and townships are given not more than 2.5 cents of the County's 15 cents for miscellaneous political subdivisions. The following petty cash funds are provided: Clerk $200, Ambulance $100, Assessor $100, Sheriff $75, Treasurer $100, and Clerk Magistrate $50.

Chairperson of County Board

BOYD 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 23rd day of September, 2025.

NOW, THEREFORE, BE IT RESOLVED, by the Board of (COMMISSIONERS or SUPERVISORS) of BOYD 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 BOYD 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 23rd DAY OF SEPTEMBER, 2025.

COUNTY BOARD

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Boyd County**
ADDRESS	**PO Box 26**
CITY & ZIP CODE	**Butte, NE 68722**
TELEPHONE	**(402) 775-2391**
WEBSITE	

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME		Tracy Reiser	
TITLE /FIRM NAME	Chairperson	Clerk	
TELEPHONE	(402) 775-2391	(402) 775-2391	
EMAIL ADDRESS			

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

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

Amended 4/28/2026

BOYD COUNTY
SUMMARY OF ALL FUNDS

	Actual 2023-2024 (Column 1)	Actual 2024-2025 (Column 2)	**Proposed** 2025-2026 (Column 3)	**Adopted** 2025-2026 (Column 4)
Disbursements and Transfers:				
Operating	4,676,929.23	5,060,743.71	5,590,867.51	5,590,867.51
Capital Outlay	715,693.74	500,081.56	486,376.85	1,686,376.85
Debt Service	258,309.50	395,629.75	408,500.00	408,500.00
Transfers Out *(Must agree to Transfers In Below)*	1,510,000.00	860,000.00	1,200,000.00	1,200,000.00
Total Disbursements and Transfers	**7,160,932.47**	**6,816,455.02**	**7,685,744.36**	**8,885,744.36**
Balance, Receipts and Transfers:				
Net Fund Balance	3,724,331.25	2,852,286.93	2,553,038.78	2,553,038.78
Intergovernmental Federal	268,155.27	332,119.93	272,050.35	1,472,050.35
Intergovernmental State	1,247,984.12	1,485,593.78	1,723,018.00	1,723,018.00
Intergovernmental Local	1,510,500.08	2,044,538.50	462,637.23	462,637.23
Personal and Real Property Taxes	1,752,248.68	1,794,954.66	2,350,000.00	2,350,000.00
Transfers In *(Must agree to Transfers Out Above)*	1,510,000.00	860,000.00	1,200,000.00	1,200,000.00
Total Resources Available	10,013,219.40	9,369,493.80	8,560,744.36	9,760,744.36
Balance Forward/Cash Reserve	**2,852,286.93**	**2,553,038.78**	**875,000.00**	**875,000.00**
Cash Reserve Percentage				15%

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

Validation Messages (MUST be corrected prior to submission to State Auditor):

1 OK
2 OK
3 OK
4 OK
5 OK
6 OK
7 OK
8 OK
9 OK

Amended 4/28/2026

BOYD 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	630,751.48	22,800.00			653,551.48
Public Safety - Law Enforcement	443,854.00	3,000.00			446,854.00
Public Safety - Other	40,000.00	20,000.00			60,000.00
Public Works - Highways & Roads	3,024,549.94	1,482,094.00	408,500.00		4,915,143.94
Public Works - Other	78,198.00	24,000.00			102,198.00
Public Health & Social Services	98,594.53	62,482.85			161,077.38
Culture and Recreation					-
Community Development					-
Miscellaneous	1,274,919.56	72,000.00		1,200,000.00	2,546,919.56
Business-type Activities:					
Airport					-
Nursing Home					-
Hospital					-
Historical Society					-
Solid Waste					-
Museum					-
Other					-
Total Disbursements & Transfers	5,590,867.51	1,686,376.85	408,500.00	1,200,000.00	**8,885,744.36**

NOTE: Total Disbursements must agree to Fund Summary Page

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

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

BOYD COUNTY
SUMMARY OF ALL FUNDS

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BOYD COUNTY
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For the Year Ended June 30, 2026

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	630,751.48	22,800.00			653,551.48
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Public Health & Social Services	98,594.53	62,482.85			161,077.38
Culture and Recreation					-
Community Development					-
Miscellaneous	1,274,919.56	72,000.00		1,200,000.00	2,546,919.56
Business-type Activities:					
Airport					-
Nursing Home					-
Hospital					-
Historical Society					-
Solid Waste					-
Museum					-
Other					-
Total Disbursements & Transfers	5,590,867.51	486,376.85	408,500.00	1,200,000.00	**7,685,744.36**

NOTE: Total Disbursements must agree to Fund Summary Page

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

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

PROPERTY TAX GROWTH LIMITATION ACT (§§ 13-3401 - 13-1308)

BOYD 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)	$ 2,050,000.00	
Less: Prior Year Exceptions Utilized *(Will all be zero for 2025-2026 budget because first year of new cap)*			
Approved Bonds *(prior year line 16)*	(2)	-	
Emergency Response *(prior year line 17)*	(3)	-	
Public Safety Services *(prior year line 18)*	(4)	-	
County Attorneys *(prior year line 19)*	(5)	-	
County Public Defenders *(prior year line 20)*	(6)	-	
Response to Public Safety Threat *(prior year line 21)*	(7)	-	
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-	
Voter Approved Increase *(prior year line 23)*	(9)	-	
Unused authority used in the prior year *(prior year line 24)*	(10)	-	
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	-	
Preliminary Property Tax Request Authority (line 1 - line 11)			(12) **2,050,000.00**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) — 2,049,952.30 (13)

See instructions below for where to find this amount

Growth Percentage per County Assessor

4,657,414.00 (2025 Growth Value) / 702,576,154.00 (2024 Total Valuation) = 0.66% (14a)

13,589.24 — Increase due to Growth (14)

(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)

Inflation Percentage — 5.17% (15a)

(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)

105,982.53 — Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))*	(16)	-
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	-
County Attorneys	(19)	73,700.00
County Public Defenders	(20)	-
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 8/21/2024	(21)	-
Support of an interlocal agreement relating to public safety	(22)	120,000.00
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	87,181.97

Total Exceptions Utilized *(Total lines 16 thru 24)*	(25)	**280,881.97**
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*	(26)	**2,450,453.74**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	2,350,000.00
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*	(28)	**100,453.74**

BOYD COUNTY

2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 87,181.97
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	87,181.97
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	100,453.74
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	100,453.74

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)*			-

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)*	-

BOYD 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	2,350,000.00	-	802,193,001	0.292947	0.000000
Ag. Society	-	-	-	0.000000	0.000000
Historical Society	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.292947	

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

County levy limit		0.450000
County property taxes designated for interlocal agreements	-	0.000000
Other entities property taxes designated for interlocal agreements	-	0.000000

Total County Levy Authority (Cannot exceed 50 cents) 0.450000 **(1)**

Levy Limit Analysis

Countywide General Levy (Line 13)	0.292947
Fire District - Largest General Levy Authority granted by County Board	0.025000
Township - Largest General Levy Authority granted by County Board	0.025000
Cemetery District - Largest General Levy Authority granted by County Board	0.000000
Irrigation District - Largest General Levy Authority granted by County Board	0.000000
Drainage District - Largest General Levy Authority granted by County Board	0.000000
Rural Water District - Largest General Levy Authority granted by County Board	0.000000
Other Districts - Largest General Levy Authority granted by County Board	0.000000
Largest possible district levy	0.342947 **(2)**

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

BOYD COUNTY

COUNTY BUDGET DOCUMENT – FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026

SUPPORTING SCHEDULE – COMPARISON STATEMENT OF UNCOLLECTED TAXES AS OF JUNE 30, 2025

The following amounts are the uncollected Real Estate and Personal Taxes
As shown by the records of the County Treasurer –

2022 975.22

2023 3,397.02

2024 1,722,818.69

To the County Board:

This is to certify that the foregoing amounts show the true statement of the uncollected Real Estate and Personal Taxes arising from the last three annual levies.

Dated this 9th day of July, 2025.

Kathy Peppel
Boyd County Treasurer

BOYD COUNTY

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) $ 2,050,000.00
*(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*

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

Real Growth Percentage Increase

4,657,414 (2025 Real Growth Value per Assessor) / 702,576,154 (Prior Year Total Real Property Valuation per Assessor) = 0.66 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.66 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 54,530.00

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 2,104,530.00**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) $ 2,350,000.00
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

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

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

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	1,424,274.04	1,206,593.07	1,248,665.05	1,248,665.05	1,248,665.05
		TAXES					
	304 00	Motor Vehicle Taxes	101,382.67	98,730.33	100,000.00	100,000.00	100,000.00
	305 00	Personal and Real Property Taxes	1,752,248.68	1,794,954.66	2,350,000.00	2,350,000.00	2,350,000.00
	311 00	Local Option Sales Tax					
	318 01	License or Occupation Tax	459.00	222.00	225.00	225.00	225.00
		Total Taxes	1,854,090.35	1,893,906.99	2,450,225.00	2,450,225.00	2,450,225.00
		LICENSES AND PERMITS					
	325 01	Building Permits					
	325 05	Zoning Permits	75.00	150.00	150.00	150.00	150.00
		Total Licenses and Permits	75.00	150.00	150.00	150.00	150.00
		INTERGOVERNMENTAL FEDERAL					
	330 20	Highway Safety					
	330 30	Crime Commission					
	330 80	Park and Recreation					
	331 01	Title IV-D Child Support Enforcement (Dist. Court)					
	331 02	Title IV-D Child Support Enforcement (Attorney)	22,203.57	11,783.24	10,000.00	10,000.00	10,000.00
	334 02	Natural Disaster -					
	336 01	U.S. Fish & Wildlife	22.00				
	337 01	Public Grazing Land					
	338 01	U.S. Ent. Lands - Sec. 1					
	338 02	U.S. Ent. Lands - Sec. 3					
	339 01	Federal Grants - Other					
	339 04	Community Block Grant					

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
		Total Federal Receipts	22,225.57	11,783.24	10,000.00	10,000.00	10,000.00
		INTERGOVERNMENTAL STATE					
	340 01	State Grants		2,648.00	2,700.00	2,700.00	2,700.00
	341 30	State Prisoner Reimbursements					
	341 70	Reimb. of Indigent Defense Services					
	344 01	Homestead Exemption	11,480.38	11,156.26			
	344 05	Property Tax Credit	205,485.66	262,334.00			
	345 01	Government Subdivision Aid					
	345 02	Insurance Tax Allocation	6,394.07	6,745.00	6,700.00	6,700.00	6,700.00
	345 05	Property Tax Relief					
	346 01	ProRate Motor Vehicle	4,663.01	4,418.24	4,000.00	4,000.00	4,000.00
	346 02	Carline Tax Allocation					
	347 02	Incentive Payments	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
	346 05	Nameplate Capacity Tax					
	345 03	Airline Allocation	1,272.02	1,008.85	1,000.00	1,000.00	1,000.00
		Total State Receipts	238,295.14	297,310.35	23,400.00	23,400.00	23,400.00
		INTERGOVERNMENTAL LOCAL					
	351 01	Interlocal Government Pay.					
	351 01	Interlocal Government Pay.					
	351 01	Interlocal Government Pay.					
	353 01	In-Lieu-of-Tax-1957 & Pr.	499.98	499.98	500.00	500.00	500.00
	353 02	In-Lieu-of-Tax-5% Gross Receipts	9,363.16	8,554.57	8,000.00	8,000.00	8,000.00
	353 03	In-Lieu-of-Tax-Housing Authority	666.32				
		Total Local Intergovernmental	10,529.46	9,054.55	8,500.00	8,500.00	8,500.00

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
		LOCAL CHARGES FOR SERVICES					
		County Treasurer -					
	360 01	Drivers License - Fees	606.25	436.50	500.00	500.00	500.00
	360 02	Motor Vehicle Registration - Fees	10,978.07	10,093.16	10,000.00	10,000.00	10,000.00
	360 07	Advertising Fees	400.00	355.00	355.00	355.00	355.00
	360 11	Boat Registration - Fees					
	360 18	Auto Title Fees					
	361 01	Homestead Exemption Commission	554.35	542.79	500.00	500.00	500.00
	361 03	Sales Tax Commission	3,509.89	3,338.03	3,400.00	3,400.00	3,400.00
	361 08	Motor Vehicle Fee Commission					
	363 01	Property Tax Commission	47,770.45	40,928.15	41,000.00	41,000.00	41,000.00
	363 07	Motor Vehicle Tax Commission	3,232.11	3,160.08	3,100.00	3,100.00	3,100.00
	365 01	Miscellaneous Fees & Commission	670.00	362.00	375.00	375.00	375.00
	361 02	Property Tax Credit Commission	7,542.70	9,411.02	9,400.00	9,400.00	9,400.00
		County Clerk -					
	371 01	Filing & Recording Fees					
	371 02	Documentary Stamps					
	371 03	Miscellaneous Fees	148.00	268.00	270.00	270.00	270.00
	371 06	Political Filing Fees					
		Clerk of the District Court -					
	380 01	Filing & Recording Fees	855.66	929.65	900.00	900.00	900.00
	380 03	Court Cost Refunds					
	380 05	Miscellaneous Fees					
	383 00	Passport Fees	665.00	350.00	300.00	300.00	300.00
		County Court System -					
	390 01	County Court Cost Refunds	38.25	51.00	50.00	50.00	50.00

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function		

RECEIPTS SUMMARY

Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
				Officials Estimation	Board Proposed	Adopted
	Election Commissioner -					
393 01	Voter Registration Lists					
393 02	Election Costs Recovered		4,846.18	4,000.00	4,000.00	4,000.00
393 04	Miscellaneous Fees					
	Register of Deeds -					
394 01	Filing & Recording Fees	18,108.96	24,636.95	20,000.00	20,000.00	20,000.00
394 02	Documentary Stamps					
394 03	Miscellaneous Fees					
	County Sheriff -					
395 01	Service Fees	2,421.79	3,934.62	2,000.00	2,000.00	2,000.00
395 02	Mileage & Costs Refund					
395 03	Law Enforcement Services (contract)					
395 04	Breath Analyzer Fees					
395 05	Reimbursement					
395 10	Vehicle Inspection Account	1,960.00	1,370.00	1,000.00	1,000.00	1,000.00
395 13	Handgun Application Fee					
395 15	Misc. Collections		4,329.00	2,000.00	2,000.00	2,000.00
	County Attorney -					
396 01	Fees - Check Collections	140.00				
396 08	Pretrial Diversion					
	Other Receipts -					
398 01	Landfill - Commercial Fees					
398 02	Garbage Disposal Fees					
402 03	Ambulance - Contract Services					
406 01	Vending Machines					
408 01	Emergency Management Fees	25,218.31	22,034.89	22,000.00	22,000.00	22,000.00

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	409 01	Sale of Maps/Publications, etc.	55.00	30.00	20.00	20.00	20.00
	480 01	Weed Dept. Spraying		3,065.00	3,000.00	3,000.00	3,000.00
	450 02	Photo Copy	130.25	144.25	100.00	100.00	100.00
	450 03	Postage					
	450 04	Telephone/Communication Services					
	450 05	Internet Services					
	470 01	Overload Fines - 25%	850.00	500.00	500.00	500.00	500.00
	500 01	Leases & Rental Property					
	504 01	Bookmobile Receipts					
	510 01	Interest on Investments	79,197.72	90,364.76	75,000.00	75,000.00	75,000.00
	530 01	Sale of Surplus Property - Equipment					
	530 02	Sale of Property - Land & Buildings					
	530 03	Sale of Surplus Property - Misc	150.00	760.00	500.00	500.00	500.00
	530 05	Sale of Materials					
	531 01	Judgments & Settlements	3,707.92	1,812.72	500.00	500.00	500.00
	533 01	One Time Receipts	6,862.99	8,087.77	8,000.00	8,000.00	8,000.00
	531 03	Dividends	3,335.00	3,710.00	3,000.00	3,000.00	3,000.00
	540 01	Miscellaneous Receipts	592.38	11,603.75	32,822.48	32,822.48	32,822.48
		TOTAL LOCAL RECEIPTS	219,701.05	251,455.27	244,592.48	244,592.48	244,592.48
		TRANSFERS IN:					
	590 02	Transfers In -					
	590 02	Transfers In -					
		Total Transfer In	-	-	-	-	-
		TOTAL RESOURCES AVAILABLE	3,769,190.61	3,670,253.47	3,985,532.53	3,985,532.53	3,985,532.53
		Less: Disbursements	2,562,597.54	2,421,588.42	3,235,532.53	3,235,532.53	3,235,532.53
		BALANCE FORWARD /CASH RESERVE	1,206,593.07	1,248,665.05	750,000.00	750,000.00	750,000.00

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

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	ALL	FUNCTION SUM.

DISBURSEMENTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	600-649	GENERAL GOVERNMENT	(1)	(2)	(3)	(4)	(5)
	601	County Board	68,892.66	68,424.80	70,700.00	70,700.00	70,700.00
	602	County Clerk	103,796.72	98,064.56	125,000.00	125,000.00	125,000.00
	603	County Treasurer	78,944.26	80,836.22	88,037.00	88,037.00	88,037.00
	604	Register of Deeds	-	-	-	-	-
	605	County Assessor	115,265.28	112,166.92	133,550.00	133,550.00	133,550.00
	607	Election Commissioner	11,779.35	12,353.64	23,500.00	23,500.00	23,500.00
	608	Planning & Zoning	16,638.36	18,350.14	20,300.00	20,300.00	20,300.00
	610	Data Processing Department	-	-	-	-	-
	621	Clerk of the District Court	-	-	-	-	-
	622	County Court System	2,908.00	2,540.48	5,500.00	5,500.00	5,500.00
	624	District Judge	-	-	-	-	-
	625	Public Defender	-	-	-	-	-
	641	Building and Grounds	80,189.97	79,403.25	107,500.00	107,500.00	107,500.00
	643	Reappraisal	-	-	-	-	-
	645	Cooperative Extension Agent	60,814.33	59,418.07	74,780.00	74,780.00	74,780.00
	650-699	PUBLIC SAFETY:					
	651	County Sheriff	287,652.51	297,362.69	328,654.00	328,654.00	328,654.00
	652	County Attorney	59,579.55	55,319.30	73,700.00	73,700.00	73,700.00
	653	Communication Center	-	-	-	-	-
	671	County Jail	6,450.00	18,700.71	44,500.00	44,500.00	44,500.00
	693	Emergency Manager	-	-	-	-	-

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	ALL	FUNCTION SUM.

DISBURSEMENTS SUMMARY

Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
				Officials Estimation	Board Proposed	Adopted
700-749	PUBLIC WORKS:					
702	County Surveyor	23,146.28	23,109.27	40,099.00	40,099.00	40,099.00
733	Noxious Weed Control	24,209.57	32,022.31	42,099.00	42,099.00	42,099.00
750-799	PUBLIC HEALTH:					
800-849	PUBLIC WELFARE & SOCIAL SERVICES:					
803	Veterans' Service Officer	16,526.27	17,215.18	22,200.00	22,200.00	22,200.00
835	Senior Citizen Handi-Bus	-	-	-	-	-
850-879	CULTURE AND RECREATION:					

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	ALL	FUNCTION SUM.

DISBURSEMENTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	900-909	DEBT SERVICE:					
	900	Debt Service	-	-	-	-	-
	910-999	MISCELLANEOUS:					
	970	Miscellaneous General	1,605,804.43	1,446,300.88	1,955,413.53	1,955,413.53	1,955,413.53
	985	Equip. Acquisitions			80,000.00	80,000.00	80,000.00
		TOTAL BUDGET OF DISBURSEMENTS	2,562,597.54	2,421,588.42	3,235,532.53	3,235,532.53	3,235,532.53

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	601	CO. BOARD

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ---	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	67,200.00	67,200.00	67,200.00	67,200.00	67,200.00
2	1 0201	Deputy's Salary - Chief					
3	1 0202	Deputy Salary - Other					
4	1 0305	Regular Time Salaries - Clerical					
5	1 0405	Part-Time Salaries - Clerical					
6	1 ____						
7	1 ____						
8	1 ____						
9	1 ____						
10	1 ____						
11	1 ____						
12	1 ____						
13	1 ____						
14		TOTAL PERSONAL SERVICES	67,200.00	67,200.00	67,200.00	67,200.00	67,200.00
15	2 ----	OPERATING EXPENSES:					
16	2 0100	Postal Service					
17	2 0200	Telephone Services					
18	2 1200	Maintenance and Repairs					
19		Travel Expenses -					
20	2 1701	Meals					
21	2 1702	Lodging	1,692.66	1,224.80	3,500.00	3,500.00	3,500.00
22	2 1704	Mileage Allowance					
23	2 1751	Dues, Subscriptions, Registrations, etc.					
24	2 ____						
25	2 ____						
26	2 ____						
27	2 ____						
28	2 ____						
29	2 ____						
30	2 ____						
31	2 ____						
32	2 ____						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	601	CO. BOARD

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES-CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	2 ____						
2	2 ____						
3	2 ____						
4		TOTAL OPERATING EXPENSES	1,692.66	1,224.80	3,500.00	3,500.00	3,500.00
5	3 ----	SUPPLIES AND MATERIALS:					
6	3 0101	Supplies - Office					
7	3 ____						
8	3 ____						
9	3 ____						
10	3 ____						
11		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
12	4 ----	EQUIPMENT RENTAL:					
13	4 0200	Equipment - Office					
14	4 ____						
15	4 ____						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 0500	Office Equipment					
19	5 0502	Data Processing Equipment					
20	5 ____						
21	5 ____						
22	5 ____						
23	5 ____						
24		TOTAL CAPITAL OUTLAY	-	-	-	-	-
25		TOTAL DISBURSEMENTS/REQUIREMENTS	68,892.66	68,424.80	70,700.00	70,700.00	70,700.00

(To Page B-2-1, Line 1)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____

Office, Activity or Function

_____

Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	602	CO. CLERK

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	45,450.00	46,359.00	47,287.00	47,287.00	47,287.00
2	1 0201	Deputy's Salary - Chief	39,061.20	39,709.86	44,713.00	44,713.00	44,713.00
3	1 0202	Deputy Salary - Other					
4	1 0305	Regular Time Salaries - Clerical					
5	1 0405	Part-Time Salaries - Clerical					
6	1 ____						
7	1 ____						
8	1 ____						
9	1 ____						
10	1 ____						
11	1 ____						
12	1 ____						
13	1 ____						
14		TOTAL PERSONAL SERVICES	84,511.20	86,068.86	92,000.00	92,000.00	92,000.00
15	2 ----	OPERATING EXPENSES:					
16	2 0100	Postal Service	1,284.79	1,145.74	3,000.00	3,000.00	3,000.00
17	2 0200	Telephone Services	1,319.92	1,542.43	2,000.00	2,000.00	2,000.00
18	2 1200	Maintenance and Repairs	750.00		1,000.00	1,000.00	1,000.00
19		Travel Expenses -					
20	2 1701	Meals					
21	2 1702	Lodging	2,654.00	1,904.52	3,500.00	3,500.00	3,500.00
22	2 1704	Mileage Allowance					
23	2 1751	Dues, Subscriptions, Registrations, etc.	624.09	615.08	1,500.00	1,500.00	1,500.00
24	2 1100	Data Processing	7,897.28	6,331.76	13,000.00	13,000.00	13,000.00
25	2 ____						
26	2 ____						
27	2 ____						
28	2 ____						
29	2 ____						
30	2 ____						
31	2 ____						
32	2 ____						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	602	CO. CLERK

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES-CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	2 ____						
2	2 ____						
3	2 ____						
4		TOTAL OPERATING EXPENSES	14,530.08	11,539.53	24,000.00	24,000.00	24,000.00
5	3 ----	SUPPLIES AND MATERIALS:					
6	3 0101	Supplies - Office	850.73	456.17	3,000.00	3,000.00	3,000.00
7	3 ____						
8	3 ____						
9	3 ____						
10	3 ____						
11		TOTAL SUPPLIES AND MATERIALS	850.73	456.17	3,000.00	3,000.00	3,000.00
12	4 ----	EQUIPMENT RENTAL:					
13	4 0200	Equipment - Office					
14	4 ____						
15	4 ____						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 0500	Office Equipment	3,904.71		6,000.00	6,000.00	6,000.00
19	5 0502	Data Processing Equipment					
20	5 ____						
21	5 ____						
22	5 ____						
23	5 ____						
24		TOTAL CAPITAL OUTLAY	3,904.71	-	6,000.00	6,000.00	6,000.00
25		TOTAL DISBURSEMENTS/REQUIREMENTS	103,796.72	98,064.56	125,000.00	125,000.00	125,000.00

(To Page B-2-1, Line 2)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	603	CO. TREAS.

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	45,450.00	46,359.00	47,287.00	47,287.00	47,287.00
2	1 0201	Deputy's Salary - Chief	19,460.00	20,006.00	23,000.00	23,000.00	23,000.00
3	1 0202	Deputy Salary - Other					
4	1 0305	Regular Time Salaries - Clerical					
5	1 0405	Part-Time Salaries - Clerical					
6	1 ____						
7	1 ____						
8	1 ____						
9	1 ____						
10	1 ____						
11	1 ____						
12	1 ____						
13	1 ____						
14		TOTAL PERSONAL SERVICES	64,910.00	66,365.00	70,287.00	70,287.00	70,287.00
15	2 ----	OPERATING EXPENSES:					
16	2 0100	Postal Service	3,467.07	2,323.31	3,000.00	3,000.00	3,000.00
17	2 0200	Telephone Services	646.71	642.52	800.00	800.00	800.00
18	2 1200	Maintenance and Repairs		91.99	500.00	500.00	500.00
19		Travel Expenses -					
20	2 1701	Meals					
21	2 1702	Lodging	85.00	160.80	300.00	300.00	300.00
22	2 1704	Mileage Allowance					
23	2 1751	Dues, Subscriptions, Registrations, etc.	200.00	75.00	150.00	150.00	150.00
24	2 1012	Printing and Publishing	790.68	2,895.45	3,000.00	3,000.00	3,000.00
25	2 1100	Data Processing	5,670.96	5,875.92	6,000.00	6,000.00	6,000.00
26	2 ____						
27	2 ____						
28	2 ____						
29	2 ____						
30	2 ____						
31	2 ____						
32	2 ____						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	603	CO. TREAS.

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES-CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	2 ____						
2	2 ____						
3	2 ____						
4		TOTAL OPERATING EXPENSES	10,860.42	12,064.99	13,750.00	13,750.00	13,750.00
5	3 ----	SUPPLIES AND MATERIALS:					
6	3 0101	Supplies - Office	2,913.85	2,031.14	2,000.00	2,000.00	2,000.00
7	3 ____						
8	3 ____						
9	3 ____						
10	3 ____						
11		TOTAL SUPPLIES AND MATERIALS	2,913.85	2,031.14	2,000.00	2,000.00	2,000.00
12	4 ----	EQUIPMENT RENTAL:					
13	4 0200	Equipment - Office					
14	4 ____						
15	4 ____						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 0500	Office Equipment	259.99	375.09	2,000.00	2,000.00	2,000.00
19	5 0502	Data Processing Equipment					
20	5 ____						
21	5 ____						
22	5 ____						
23	5 ____						
24		TOTAL CAPITAL OUTLAY	259.99	375.09	2,000.00	2,000.00	2,000.00
25		TOTAL DISBURSEMENTS/REQUIREMENTS	78,944.26	80,836.22	88,037.00	88,037.00	88,037.00

(To Page B-2-1, Line 3)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	605	CO. ASSESSOR

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	45,450.00	46,359.00	47,300.00	47,300.00	47,300.00
2	1 0201	Deputy's Salary - Chief	37,033.00	38,767.70	43,000.00	43,000.00	43,000.00
3	1 0202	Deputy Salary - Other		15.40	1,500.00	1,500.00	1,500.00
4	1 0305	Regular Time Salaries - Clerical					
5	1 0405	Part-Time Salaries - Clerical					
6	1 ____						
7	1 ____						
8	1 ____						
9	1 ____						
10	1 ____						
11	1 ____						
12	1 ____						
13	1 ____						
14		TOTAL PERSONAL SERVICES	82,483.00	85,142.10	91,800.00	91,800.00	91,800.00
15	2 ----	OPERATING EXPENSES:					
16	2 0100	Postal Service	1,009.64	272.38	650.00	650.00	650.00
17	2 0200	Telephone Services	644.89	668.09	800.00	800.00	800.00
18	2 1200	Maintenance and Repairs					
19		Travel Expenses -					
20	2 1701	Meals					
21	2 1702	Lodging	1,354.07	1,780.24	2,000.00	2,000.00	2000.00
22	2 1704	Mileage Allowance					
23	2 1751	Dues, Subscriptions, Registrations, etc.	1,005.00	725.00	1,500.00	1,500.00	1,500.00
24	2 2510	Appraiser's Fees	4,030.00	1,080.00	10,000.00	10,000.00	10,000.00
25	2 1012	Printing and Publishing	1,935.08	1,715.17	2,500.00	2,500.00	2,500.00
26	2 1100	Data Processing	9,083.04	9,400.68	10,300.00	10,300.00	10,300.00
27	2 2544	Maintenance Agreement	10,486.00	10,486.00	10,500.00	10,500.00	10,500.00
28	2 ____						
29	2 ____						
30	2 ____						
31	2 ____						
32	2 ____						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	605	CO. ASSESSOR

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES-CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	2 ____						
2	2 ____						
3	2 ____						
4		TOTAL OPERATING EXPENSES	29,547.72	26,127.56	38,250.00	38,250.00	38,250.00
5	3 ----	SUPPLIES AND MATERIALS:					
6	3 0101	Supplies - Office	2,028.81	447.29	1,500.00	1,500.00	1,500.00
7	3 ____						
8	3 ____						
9	3 ____						
10	3 ____						
11		TOTAL SUPPLIES AND MATERIALS	2,028.81	447.29	1,500.00	1,500.00	1,500.00
12	4 ----	EQUIPMENT RENTAL:					
13	4 0200	Equipment - Office					
14	4 ____						
15	4 ____						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 0500	Office Equipment	1,205.75	449.97	2,000.00	2,000.00	2,000.00
19	5 0502	Data Processing Equipment					
20	5 ____						
21	5 ____						
22	5 ____						
23	5 ____						
24		TOTAL CAPITAL OUTLAY	1,205.75	449.97	2,000.00	2,000.00	2,000.00
25		TOTAL DISBURSEMENTS/REQUIREMENTS	115,265.28	112,166.92	133,550.00	133,550.00	133,550.00

(To Page B-2-1, Line 5)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	607	ELECTION COM

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary					
2	1 0201	Deputy's Salary - Chief					
3	1 0202	Deputy Salary - Other					
4	1 0305	Regular Time Salaries - Clerical					
5	1 0405	Part-Time Salaries - Clerical	2,383.63	3,013.90	4,000.00	4,000.00	4,000.00
6	1 ___						
7	1 ___						
8	1 ___						
9	1 ___						
10	1 ___						
11	1 ___						
12	1 ___						
13	1 ___						
14		TOTAL PERSONAL SERVICES	2,383.63	3,013.90	4,000.00	4,000.00	4,000.00
15	2 ----	OPERATING EXPENSES:					
16	2 0100	Postal Service	812.50	175.20	3,000.00	3,000.00	3,000.00
17	2 0200	Telephone Services					
18	2 1200	Maintenance and Repairs					
19		Travel Expenses -					
20	2 1701	Meals					
21	2 1702	Lodging	953.59	59.63	1,500.00	1,500.00	1,500.00
22	2 1704	Mileage Allowance					
23	2 1751	Dues, Subscriptions, Registrations, etc.					
24	2 1012	Printing and Publishing	1,856.00	2,594.38	4,000.00	4,000.00	4,000.00
25	2 ___						
26	2 ___						
27	2 ___						
28	2 ___						
29	2 ___						
30	2 ___						
31	2 ___						
32	2 ___						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	607	ELECTION COM

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES-CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	2 ____						
2	2 ____						
3	2 ____						
4		TOTAL OPERATING EXPENSES	3,622.09	2,829.21	8,500.00	8,500.00	8,500.00
5	3 ----	SUPPLIES AND MATERIALS:					
6	3 0101	Supplies - Office					
7	3 0113	Supplies - Voting	5,773.63	6,510.53	9,000.00	9,000.00	9,000.00
8	3 ____						
9	3 ____						
10	3 ____						
11		TOTAL SUPPLIES AND MATERIALS	5,773.63	6,510.53	9,000.00	9,000.00	9,000.00
12	4 ----	EQUIPMENT RENTAL:					
13	4 0200	Equipment - Office					
14	4 0502	Voting Polls					
15	4 ____						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 0315	Data Processing Equipment					
19	5 0500	Office Equipment			2,000.00	2,000.00	2,000.00
20	5 0700	Furniture					
21	5 0900	Voting Equipment					
22	5 1309	Data Processing Software					
23	5 ____						
24		TOTAL CAPITAL OUTLAY	-	-	2,000.00	2,000.00	2,000.00
25		TOTAL DISBURSEMENTS/REQUIREMENTS	11,779.35	12,353.64	23,500.00	23,500.00	23,500.00

(To Page B-2-1, Line 6)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	608	PLANNING/ZONING

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	1 ----	PERSONAL SERVICES:					
2	1 0301	Admin. Salary	15,884.00	16,873.00	18,000.00	18,000.00	18,000.00
3	1 ___						
4	1 ___						
5	1 ___						
6	1 ___						
7	1 ___						
8	1 ___						
9	1 ___						
10	1 ___						
11	1 ___						
12	1 ___						
13	1 ___						
14		TOTAL PERSONAL SERVICES	15,884.00	16,873.00	18,000.00	18,000.00	18,000.00
15	2 ----	OPERATING EXPENSES:					
16	2 1012	Printing and Publishing	9.46	6.11	100.00	100.00	100.00
17	2 1702	Lodging	196.00		500.00	500.00	500.00
18	2 1704	Mileage Allowance	548.90	1,471.03	1,500.00	1,500.00	1,500.00
19	2 ___						
20	2 ___						
21	2 ___						
22	2 ___						
23	2 ___						
24	2 ___						
25	2 ___						
26	2 ___						
27	2 ___						
28	2 ___						
29	2 ___						
30	2 ___						
31	2 ___						
32	2 ___						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	608	PLANNING/ZONING

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES-CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	2 ____						
2	2 ____						
3	2 ____						
4		TOTAL OPERATING EXPENSES	754.36	1,477.14	2,100.00	2,100.00	2,100.00
5	3 ----	SUPPLIES AND MATERIALS:					
6	3 0101	Supplies - Office			200.00	200.00	200.00
7	3 ____						
8	3 ____						
9	3 ____						
10	3 ____						
11		TOTAL SUPPLIES AND MATERIALS	-	-	200.00	200.00	200.00
12	4 ----	EQUIPMENT RENTAL:					
13	4 ____						
14	4 ____						
15	4 ____						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 ____						
19	5 ____						
20	5 ____						
21	5 ____						
22	5 ____						
23	5 ____						
24		TOTAL CAPITAL OUTLAY	-	-	-	-	-
25		TOTAL DISBURSEMENTS/REQUIREMENTS	16,638.36	18,350.14	20,300.00	20,300.00	20,300.00

(To Page B-2-1, Line 7)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function — Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	622	CO. CRT. SYS.

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES:	(1)	(2)	(3)	(4)	(5)
1	2 0100	Postal Service	92.00		1,000.00	1,000.00	1,000.00
2	2 0200	Telephone Services	783.86	670.61	1,000.00	1,000.00	1,000.00
3	2 1200	Maintenance and Repairs					
4		Travel Expenses -					
5	2 1701	Meals					
6	2 1702	Lodging					
7	2 1704	Mileage Allowance					
8	2 1751	Dues, Subscriptions, Registrations, etc.	306.00	37.00	300.00	300.00	300.00
9	2 2300	Juror Fees					
10	2 2310	Witness Fees					
11	2 1016	Microfilming	696.00	638.00	1,000.00	1,000.00	1,000.00
12	2 ___						
13	2 ___						
14	2 ___						
15	2 ___						
16	2 ___						
17	2 ___						
18	2 ___						
19	2 ___						
20	2 ___						
21	2 ___						
22	2 ___						
23	2 ___						
24	2 ___						
25	2 ___						
26	2 ___						
27	2 ___						
28	2 ___						
29	2 ___						
30	2 ___						
31	2 ___						
32	2 ___						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	622	CO. CRT. SYS.

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES-CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	2 ____						
2	2 ____						
3	2 ____						
4		TOTAL OPERATING EXPENSES	1,877.86	1,345.61	3,300.00	3,300.00	3,300.00
5	3 ----	SUPPLIES AND MATERIALS:					
6	3 0101	Supplies - Office	1,030.14	1,194.87	1,200.00	1,200.00	1,200.00
7	3 ____						
8	3 ____						
9	3 ____						
10	3 ____						
11		TOTAL SUPPLIES AND MATERIALS	1,030.14	1,194.87	1,200.00	1,200.00	1,200.00
12	4 ----	EQUIPMENT RENTAL:					
13	4 0200	Equipment - Office					
14	4 ____						
15	4 ____						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 0500	Office Equipment			1,000.00	1,000.00	1,000.00
19	5 0502	Data Processing Equipment					
20	5 ____						
21	5 ____						
22	5 ____						
23	5 ____						
24		TOTAL CAPITAL OUTLAY	-	-	1,000.00	1,000.00	1,000.00
25		TOTAL DISBURSEMENTS/REQUIREMENTS	2,908.00	2,540.48	5,500.00	5,500.00	5,500.00

(To Page B-2-1, Line 10)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	641	BLDGS & GROU

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary					
2	1 0303	Regular Time Salaries - Maintenance	9,888.85	14,210.40	15,000.00	15,000.00	15,000.00
3	1 0306	Regular Time Salaries - Custodial					
4	1 0403	Part-Time Salaries - Maintenance					
5	1 0406	Part-Time Salaries - Custodial	2,116.86	7,961.82	10,000.00	10,000.00	10,000.00
6	1 ____						
7	1 ____						
8	1 ____						
9	1 ____						
10	1 ____						
11	1 ____						
12	1 ____						
13	1 ____						
14	1 ____						
15		TOTAL PERSONAL SERVICES	12,005.71	22,172.22	25,000.00	25,000.00	25,000.00
16	2 ----	OPERATING EXPENSES:					
17	2 0100	Postal Service					
18	2 0200	Telephone Services					
19	2 0500	Utilities -					
20	2 0501	Light	6,182.84	6,011.24	8,000.00	8,000.00	8,000.00
21	2 0502	Water	1,823.18	1,993.34	2,100.00	2,100.00	2,100.00
22	2 0503	Heating Fuels	12,512.54	8,028.59	18,000.00	18,000.00	18,000.00
23	2 0504	Sewer					
24	2 0505	Garbage	903.75	961.75	1,000.00	1,000.00	1,000.00
25	2 0601	Insurance - General Liability					
26	2 1300	Building and Grounds Repair	10,065.77	6,534.26	7,000.00	7,000.00	7,000.00
27	2 0506	Boiler Maintenance	23,774.74	5,412.64	20,000.00	20,000.00	20,000.00
28	2 ____						
29	2 ____						
30	2 ____						
31	2 ____						
32	2 ____						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	641	BLDGS & GROU

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES - CONTINUED:	(1)	(2)	(3)	(4)	(5)
1	2 1600	Other Equipment Repair	4,494.36	722.38	1,600.00	1,600.00	1,600.00
2		Travel Expenses					
3	2 1701	Meals					
4	2 1702	Lodging					
5	2 1704	Mileage Allowance		212.10	300.00	300.00	300.00
6	2 1751	Dues, Subscriptions, Registrations, etc.					
7	2 2547	Cleaning Agreements	4,068.25	3,929.32	6,000.00	6,000.00	6,000.00
8	2 9900	Miscellaneous	198.60	12,546.86	5,000.00	5,000.00	5,000.00
9	2 ___						
10	2 ___						
11	2 ___						
12	2 ___						
13	2 ___						
14	2 ___						
15	2 ___						
16	2 ___						
17	2 ___						
18	2 ___						
19	2 ___						
20	2 ___						
21	2 ___						
22	2 ___						
23	2 ___						
24	2 ___						
25	2 ___						
26	2 ___						
27	2 ___						
28	2 ___						
29	2 ___						
30	2 ___						
31	2 ___						
32		TOTAL OPERATING EXPENSES	64,024.03	46,352.48	69,000.00	69,000.00	69,000.00

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	641	BLDGS & GROU

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	3 ----	SUPPLIES AND MATERIALS:	(1)	(2)	(3)	(4)	(5)
1	3 0101	Supplies - Office					
2	3 0102	Supplies - Chemical	29.99	168.86	500.00	500.00	500.00
3	3 0103	Supplies - Janitorial	2,429.10	2,400.55	2,500.00	2,500.00	2,500.00
4	3 0106	Shop Supplies	1,165.88	1,233.03	1,500.00	1,500.00	1,500.00
5	3 0107	Building Supplies	535.26	277.11	2,000.00	2,000.00	2,000.00
6	3 0109	Shop Tools					
7	3 ___						
8	3 ___						
9	3 ___						
10		TOTAL SUPPLIES AND MATERIALS	4,160.23	4,079.55	6,500.00	6,500.00	6,500.00
11	4 ----	EQUIPMENT RENTAL:					
12	4 0100	Equipment Rental - Road					
13	4 0200	Equipment Rental - Office					
14	4 ___						
15		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
16	5 ----	CAPITAL OUTLAY:					
17	5 0301	Cars and Trucks					
18	5 0312	Lawn Equipment					
19	5 0313	Janitorial Equipment		6,799.00	7,000.00	7,000.00	7,000.00
20	5 ___						
21	5 ___						
22	5 ___						
23	5 ___						
24		TOTAL CAPITAL OUTLAY	-	6,799.00	7,000.00	7,000.00	7,000.00
25		TOTAL DISBURSEMENTS/REQUIREMENTS	80,189.97	79,403.25	107,500.00	107,500.00	107,500.00

(To Page B-2-1, Line 13)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	643	REAPPRAISAL

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	1 ----	PERSONAL SERVICES:					
2	1 ____						
3	1 ____						
4	1 ____						
5	1 ____						
6	1 ____						
7	1 ____						
8	1 ____						
9	1 ____						
10	1 ____						
11	1 ____						
12	1 ____						
13	1 ____						
14		TOTAL PERSONAL SERVICES	-	-	-	-	-
15	2 ----	OPERATING EXPENSES:					
16	2 ____						
17	2 ____						
18	2 ____						
19	2 ____						
20	2 ____						
21	2 ____						
22	2 ____						
23	2 ____						
24	2 ____						
25	2 ____						
26	2 ____						
27	2 ____						
28	2 ____						
29	2 ____						
30	2 ____						
31	2 ____						
32	2 ____						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	643	REAPPRAISAL

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES-CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	2 ___						
2	2 ___						
3	2 ___						
4		TOTAL OPERATING EXPENSES	-	-	-	-	-
5	3 ----	SUPPLIES AND MATERIALS:					
6	3 ___						
7	3 ___						
8	3 ___						
9	3 ___						
10	3 ___						
11		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
12	4 ----	EQUIPMENT RENTAL:					
13	4 ___						
14	4 ___						
15	4 ___						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 ___						
19	5 ___						
20	5 ___						
21	5 ___						
22	5 ___						
23	5 ___						
24		TOTAL CAPITAL OUTLAY	-	-	-	-	-
25		TOTAL DISBURSEMENTS/REQUIREMENTS	-	-	-	-	-

(To Page B-2-1, Line 14)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	645	COOP EXT. AG

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	12,352.41	14,557.45	16,000.00	16,000.00	16,000.00
2	1 0305	Regular Time Salaries - Clerical	39,800.60	40,912.96	48,410.00	48,410.00	48,410.00
3	1 0405	Part-Time Salaries - Clerical					
4	1 ___						
5	1 ___						
6	1 ___						
7	1 ___						
8	1 ___						
9	1 ___						
10	1 ___						
11	1 ___						
12	1 ___						
13	1 ___						
14		TOTAL PERSONAL SERVICES	52,153.01	55,470.41	64,410.00	64,410.00	64,410.00
15	2 ----	OPERATING EXPENSES:					
16	2 0100	Postal Service	70.51				
17	2 0200	Telephone Services	632.33	640.18	720.00	720.00	720.00
18	2 1200	Maintenance and Repairs			500.00	500.00	500.00
19		Travel Expenses -					
20	2 1701	Meals					
21	2 1702	Lodging	1,730.60	1,311.68	2,750.00	2,750.00	2,750.00
22	2 1704	Mileage Allowance					
23	2 1751	Dues, Subscriptions, Registrations, etc.					
24	2 1012	Printing and Publishing	626.44	207.78	300.00	300.00	300.00
25	2 1708	Board Members Expense	231.35	102.72	500.00	500.00	500.00
26	2 ___						
27	2 ___						
28	2 ___						
29	2 ___						
30	2 ___						
31	2 ___						
32	2 ___						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	645	COOP EXT. AG

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES-CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	2 ____						
2	2 ____						
3	2 ____						
4		TOTAL OPERATING EXPENSES	3,291.23	2,262.36	4,770.00	4,770.00	4,770.00
5	3 ----	SUPPLIES AND MATERIALS:					
6	3 0101	Supplies - Office	3,390.91	1,477.41	2,800.00	2,800.00	2,800.00
7	3 ____						
8	3 ____						
9	3 ____						
10	3 ____						
11		TOTAL SUPPLIES AND MATERIALS	3,390.91	1,477.41	2,800.00	2,800.00	2,800.00
12	4 ----	EQUIPMENT RENTAL:					
13	4 0200	Equipment - Office					
14	4 ____						
15	4 ____						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 0500	Office Equipment	1,979.18	207.89	2,800.00	2,800.00	2,800.00
19	5 0502	Data Processing Equipment					
20	5 ____						
21	5 ____						
22	5 ____						
23	5 ____						
24		TOTAL CAPITAL OUTLAY	1,979.18	207.89	2,800.00	2,800.00	2,800.00
25		TOTAL DISBURSEMENTS/REQUIREMENTS	60,814.33	59,418.07	74,780.00	74,780.00	74,780.00

(To Page B-2-1, Line 15)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	651	CO. SHERIFF

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	45,450.00	46,359.00	47,754.36	47,754.36	47,754.36
2	1 0201	Deputy's Salary - Chief			65,000.00	65,000.00	65,000.00
3	1 0202	Deputy Salary - Other	163,058.06	99,597.63	102,119.64	102,119.64	102,119.64
4	1 0305	Regular Time Salaries - Clerical	4,720.00	11,561.25	18,000.00	18,000.00	18,000.00
5	1 0405	Part-Time Salaries - Clerical	4,137.50	17,650.00	5,000.00	5,000.00	5,000.00
6	1 1100	Uniform Allowance					
7	1 0800	Insurance - County Share		1,066.25	2,000.00	2,000.00	2,000.00
8	1 ____						
9	1 ____						
10	1 ____						
11	1 ____						
12	1 ____						
13	1 ____						
14	1 ____						
15	1 ____						
16	1 ____						
17	1 ____						
18	1 ____						
19		TOTAL PERSONAL SERVICES	217,365.56	176,234.13	239,874.00	239,874.00	239,874.00
20	2 ----	OPERATING EXPENSES:					
21	2 0100	Postal Service	35.19	116.24	350.00	350.00	350.00
22	2 0200	Telephone Services	7,141.55	8,465.11	8,000.00	8,000.00	8,000.00
23	2 1200	Maintenance and Repairs	155.00	318.64	1,200.00	1,200.00	1,200.00
24	2 1600	Other Equipment Repair			800.00	800.00	800.00
25		Travel Expenses -					
26	2 1701	Meals	48.16		700.00	700.00	700.00
27	2 1702	Lodging	2,383.60	1,840.83	3,000.00	3,000.00	3,000.00
28	2 1704	Mileage Allowance					
29	2 1751	Dues, Subscriptions, Registrations, etc.	8,286.54	14,128.84	10,000.00	10,000.00	10,000.00
30	2 2314	Investigation and Prosecution Costs	392.50		2,000.00	2,000.00	2,000.00
31	2 9900	Miscellaneous	1,744.40	8,782.20	9,730.00	9,730.00	9,730.00
32	2 ____						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	651	CO. SHERIFF

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES - CONTINUED:	(1)	(2)	(3)	(4)	(5)
1	2 ____						
2	2 ____						
3	2 ____						
4	2 ____						
5	2 ____						
6	2 ____						
7	2 ____						
8	2 ____						
9	2 ____						
10	2 ____						
11	2 ____						
12	2 ____						
13	2 ____						
14	2 ____						
15	2 ____						
16	2 ____						
17	2 ____						
18	2 ____						
19	2 ____						
20	2 ____						
21	2 ____						
22	2 ____						
23	2 ____						
24	2 ____						
25		TOTAL OPERATING EXPENSES	20,186.94	33,651.86	35,780.00	35,780.00	35,780.00
26	3 ----	SUPPLIES AND MATERIALS					
27	3 0101	Supplies - Office	1,430.22	2,926.66	2,500.00	2,500.00	2,500.00
28	3 0112	Supplies - Law Enforcement	18,661.31	14,931.01	15,000.00	15,000.00	15,000.00
29	3 ____						
30	3 ____						
31	3 ____						
32	3 ____						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	651	CO. SHERIFF

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	3 ----	SUPPLIES AND MATERIALS-CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	3 0209	Equipment - Fuel	19,524.55	15,245.88	20,000.00	20,000.00	20,000.00
2	3 0210	Equipment - Grease and Oil	1,713.42	636.62	1,500.00	1,500.00	1,500.00
3	3 0211	Equipment - Repair and Tires	8,394.51	11,424.84	9,000.00	9,000.00	9,000.00
4	3 ___						
5	3 ___						
6	3 ___						
7		TOTAL SUPPLIES AND MATERIALS	49,724.01	45,165.01	48,000.00	48,000.00	48,000.00
8	4 ----	EQUIPMENT RENTAL:					
9	4 0200	Equipment Rental - Office		4,851.69	3,000.00	3,000.00	3,000.00
10	4 ___						
11	4 ___						
12	4 ___						
13		TOTAL EQUIPMENT RENTAL	-	4,851.69	3,000.00	3,000.00	3,000.00
14	5 ----	CAPITAL OUTLAY:					
15	5 0301	Cars and Trucks		35,312.00			
16	5 0302	Radio Equipment	376.00		1,000.00	1,000.00	1,000.00
17	5 0500	Office Equipment		2,148.00	1,000.00	1,000.00	1,000.00
18	5 ___						
19	5 ___						
20	5 ___						
21	5 ___						
22	5 ___						
23	5 ___						
24		TOTAL CAPITAL OUTLAY	376.00	37,460.00	2,000.00	2,000.00	2,000.00
25		TOTAL DISBURSEMENTS/REQUIREMENTS	287,652.51	297,362.69	328,654.00	328,654.00	328,654.00

(To Page B-2-1, Line 29)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	652	CO. ATTORNEY

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	47,000.04	47,000.04	48,000.00	48,000.00	48,000.00
2	1 0201	Deputy's Salary - Chief					
3	1 0202	Deputy Salary - Other					
4	1 0305	Regular Time Salaries - Clerical					
5	1 0405	Part-Time Salaries - Clerical	11,612.81	7,600.00	18,000.00	18,000.00	18,000.00
6	1 ___						
7	1 ___						
8	1 ___						
9	1 ___						
10	1 ___						
11	1 ___						
12	1 ___						
13	1 ___						
14		TOTAL PERSONAL SERVICES	58,612.85	54,600.04	66,000.00	66,000.00	66,000.00
15	2 ----	OPERATING EXPENSES:					
16	2 0100	Postal Service	46.22		500.00	500.00	500.00
17	2 0200	Telephone Services	880.48	625.03	900.00	900.00	900.00
18	2 1200	Maintenance and Repairs					
19		Travel Expenses -					
20	2 1701	Meals					
21	2 1702	Lodging			800.00	800.00	800.00
22	2 1704	Mileage Allowance					
23	2 1751	Dues, Subscriptions, Registrations, etc.			500.00	500.00	500.00
24	2 2313	Law Library			2,500.00	2,500.00	2,500.00
25	2 9900	Miscellaneous	40.00	94.23	1,000.00	1,000.00	1,000.00
26	2 ___						
27	2 ___						
28	2 ___						
29	2 ___						
30	2 ___						
31	2 ___						
32	2 ___						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	652	CO. ATTORNEY

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES-CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	2 ____						
2	2 ____						
3	2 ____						
4		TOTAL OPERATING EXPENSES	966.70	719.26	6,200.00	6,200.00	6,200.00
5	3 ----	SUPPLIES AND MATERIALS:					
6	3 0101	Supplies - Office			500.00	500.00	500.00
7	3 ____						
8	3 ____						
9	3 ____						
10	3 ____						
11		TOTAL SUPPLIES AND MATERIALS	-	-	500.00	500.00	500.00
12	4 ----	EQUIPMENT RENTAL:					
13	4 0200	Equipment - Office					
14	4 ____						
15	4 ____						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 0500	Office Equipment			1,000.00	1,000.00	1,000.00
19	5 0502	Data Processing Equipment					
20	5 ____						
21	5 ____						
22	5 ____						
23	5 ____						
24		TOTAL CAPITAL OUTLAY	-	-	1,000.00	1,000.00	1,000.00
25		TOTAL DISBURSEMENTS/REQUIREMENTS	59,579.55	55,319.30	73,700.00	73,700.00	73,700.00

(To Page B-2-1, Line 30)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	671	COUNTY JAIL

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary					
2	1 0201	Regular Time Salary - Chief					
3	1 0202	Regular Time Salaries - Other					
4	1 0305	Regular Time Salaries - Clerical					
5	1 0315	Regular Time Salaries - Correctional					
6	1 0405	Part-Time Salaries - Clerical					
7	1 0415	Part-Time Salaries - Correctional					
8	1 1100	Uniform Allowance					
9	1 ___						
10	1 ___						
11	1 ___						
12	1 ___						
13	1 ___						
14	1 ___						
15	1 ___						
16	1 ___						
17	1 ___						
18	1 ___						
19		TOTAL PERSONAL SERVICES	-	-	-	-	-
20	2 ----	OPERATING EXPENSES:					
21	2 0100	Postal Service					
22	2 0200	Telephone Services					
23	2 0500	Utilities -					
24	2 0501	Light					
25	2 0502	Water					
26	2 0503	Heating Fuels					
27	2 0504	Sewer					
28	2 0505	Garbage					
29	2 0601	Insurance - General Liability					
30	2 1200	Maintenance and Repairs					
31	2 1300	Building Repair					
32	2 ___						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	671	COUNTY JAIL

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ---	OPERATING EXPENSES - CONTINUED:	(1)	(2)	(3)	(4)	(5)
1		Travel Expenses -					
2	2 1701	Meals					
3	2 1702	Lodging					
4	2 1704	Mileage Allowance					
5	2 1751	Dues, Subscriptions, Registrations, etc.					
6	2 1900	Board of Prisoners					
7	2 1901	Boarding Contracts	6,450.00	18,123.41	42,000.00	42,000.00	42,000.00
8	2 1902	Laundry					
9	2 1903	Medical		577.30	2,500.00	2,500.00	2,500.00
10	2 3000	Medical and Hospital					
11	2 ___						
12	2 ___						
13	2 ___						
14	2 ___						
15	2 ___						
16	2 ___						
17	2 ___						
18	2 ___						
19	2 ___						
20	2 ___						
21	2 ___						
22	2 ___						
23	2 ___						
24	2 ___						
25	2 ___						
26	2 ___						
27	2 ___						
28	2 ___						
29	2 ___						
30	2 ___						
31	2 ___						
32		TOTAL OPERATING EXPENSES	6,450.00	18,700.71	44,500.00	44,500.00	44,500.00

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	671	COUNTY JAIL

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	3 ----	SUPPLIES AND MATERIALS:	(1)	(2)	(3)	(4)	(5)
1	3 0101	Supplies - Office					
2	3 0102	Supplies - Chemical					
3	3 0103	Supplies - Janitorial					
4	3 0111	Supplies - Food and Beverage					
5	3 0112	Supplies - Law Enforcement					
6	3 ___						
7	3 ___						
8	3 ___						
9	3 ___						
10	3 ___						
11		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
12	4 ----	EQUIPMENT RENTAL:					
13	4 0200	Equipment Rental - Office					
14	4 ___						
15	4 ___						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 0302	Radio Equipment					
19	5 0500	Office Equipment					
20	5 0502	Data Processing Equipment					
21	5 ___						
22	5 ___						
23	5 ___						
24		TOTAL CAPITAL OUTLAY	-	-	-	-	-
25		TOTAL DISBURSEMENTS/REQUIREMENTS	6,450.00	18,700.71	44,500.00	44,500.00	44,500.00

(To Page B-2-1, Line 32)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	693	EMERGENCY MGR

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary					
2	1 0201	Deputy's Salary - Chief					
3	1 0202	Deputy Salary - Other					
4	1 0305	Regular Time Salaries - Clerical					
5	1 0405	Part-Time Salaries - Clerical					
6	1 ____						
7	1 ____						
8	1 ____						
9	1 ____						
10	1 ____						
11	1 ____						
12	1 ____						
13	1 ____						
14		TOTAL PERSONAL SERVICES	-	-	-	-	-
15	2 ----	OPERATING EXPENSES:					
16	2 0100	Postal Service					
17	2 0200	Telephone Services					
18	2 1200	Maintenance and Repairs					
19		Travel Expenses -					
20	2 1701	Meals					
21	2 1702	Lodging					
22	2 1704	Mileage Allowance					
23	2 1751	Dues, Subscriptions, Registrations, etc.					
24	2 ____						
25	2 ____						
26	2 ____						
27	2 ____						
28	2 ____						
29	2 ____						
30	2 ____						
31	2 ____						
32	2 ____						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	693	EMERGENCY MGR

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES-CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	2 ___						
2	2 ___						
3	2 ___						
4		TOTAL OPERATING EXPENSES	-	-	-	-	-
5	3 ----	SUPPLIES AND MATERIALS:					
6	3 0101	Supplies - Office					
7	3 ___						
8	3 ___						
9	3 ___						
10	3 ___						
11		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
12	4 ----	EQUIPMENT RENTAL:					
13	4 0200	Equipment - Office					
14	4 ___						
15	4 ___						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 0500	Office Equipment					
19	5 0502	Data Processing Equipment					
20	5 ___						
21	5 ___						
22	5 ___						
23	5 ___						
24		TOTAL CAPITAL OUTLAY	-	-	-	-	-
25		TOTAL DISBURSEMENTS/REQUIREMENTS	-	-	-	-	-

(To Page B-2-2, Line 1)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	702	CO SURVEYOR

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	15,539.77	14,172.21	17,500.00	17,500.00	17,500.00
2	1 0201	Deputy's Salary - Chief					
3	1 0202	Deputy Salary - Other		130.00	500.00	500.00	500.00
4	1 0305	Regular Time Salaries - Clerical					
5	1 0405	Part-Time Salaries - Clerical					
6	1 ____						
7	1 ____						
8	1 ____						
9	1 ____						
10	1 ____						
11	1 ____						
12	1 ____						
13	1 ____						
14		TOTAL PERSONAL SERVICES	15,539.77	14,302.21	18,000.00	18,000.00	18,000.00
15	2 ----	OPERATING EXPENSES:					
16	2 0100	Postal Service	28.19		200.00	200.00	200.00
17	2 0200	Telephone Services					
18	2 1200	Maintenance and Repairs					
19		Travel Expenses -					
20	2 1701	Meals					
21	2 1702	Lodging					
22	2 1704	Mileage Allowance			10,000.00	10,000.00	10,000.00
23	2 1751	Dues, Subscriptions, Registrations, etc.					
24	2 9900	Miscellaneous	7,578.32	8,807.06	10,899.00	10,899.00	10,899.00
25	2 ____						
26	2 ____						
27	2 ____						
28	2 ____						
29	2 ____						
30	2 ____						
31	2 ____						
32	2 ____						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	702	CO SURVEYOR

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES-CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	2 ____						
2	2 ____						
3	2 ____						
4		TOTAL OPERATING EXPENSES	7,606.51	8,807.06	21,099.00	21,099.00	21,099.00
5	3 ----	SUPPLIES AND MATERIALS:					
6	3 0101	Supplies - Office			500.00	500.00	500.00
7	3 ____						
8	3 ____						
9	3 ____						
10	3 ____						
11		TOTAL SUPPLIES AND MATERIALS	-	-	500.00	500.00	500.00
12	4 ----	EQUIPMENT RENTAL:					
13	4 0200	Equipment - Office					
14	4 ____						
15	4 ____						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 0500	Office Equipment			500.00	500.00	500.00
19	5 0502	Data Processing Equipment					
20	5 ____						
21	5 ____						
22	5 ____						
23	5 ____						
24		TOTAL CAPITAL OUTLAY	-	-	500.00	500.00	500.00
25		TOTAL DISBURSEMENTS/REQUIREMENTS	23,146.28	23,109.27	40,099.00	40,099.00	40,099.00

(To Page B-2-2, Line 10)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	733	NOX WEED CTRL

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	14,802.90	14,447.00	15,624.00	15,624.00	15,624.00
2	1 0201	Deputy's Salary - Chief					
3	1 0202	Deputy Salary - Other					
4	1 0305	Regular Time Salaries - Clerical					
5	1 0405	Part-Time Salaries - Clerical	518.50	850.00	2,000.00	2,000.00	2,000.00
6	1 ____						
7	1 ____						
8	1 ____						
9	1 ____						
10	1 ____						
11	1 ____						
12	1 ____						
13	1 ____						
14		TOTAL PERSONAL SERVICES	15,321.40	15,297.00	17,624.00	17,624.00	17,624.00
15	2 ----	OPERATING EXPENSES:					
16	2 0100	Postal Service	210.87	534.95	800.00	800.00	800.00
17	2 0200	Telephone Services	599.25	609.68	650.00	650.00	650.00
18	2 1200	Maintenance and Repairs	1,127.66	1,052.54	1,500.00	1,500.00	1,500.00
19		Travel Expenses -					
20	2 1701	Meals	151.96	285.01	400.00	400.00	400.00
21	2 1702	Lodging	488.88	1,033.80	1,200.00	1,200.00	1,200.00
22	2 1704	Mileage Allowance	782.50	945.64	1,200.00	1,200.00	1,200.00
23	2 1751	Dues, Subscriptions, Registrations, etc.	1,060.00	835.00	1,200.00	1,200.00	1,200.00
24	2 1012	Printing and Publishing	200.00	235.00	500.00	500.00	500.00
25	2 2570	Weed Control by Others		2,582.00	5,000.00	5,000.00	5,000.00
26	2 9900	Miscellaneous	104.30	17.97	1,500.00	1,500.00	1,500.00
27	2 ____						
28	2 ____						
29	2 ____						
30	2 ____						
31	2 ____						
32	2 ____						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	733	NOX WEED CTRL

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES-CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	2 ____						
2	2 ____						
3	2 ____						
4		TOTAL OPERATING EXPENSES	4,725.42	8,131.59	13,950.00	13,950.00	13,950.00
5	3 ----	SUPPLIES AND MATERIALS:					
6	3 0101	Supplies - Office	333.50	97.67	500.00	500.00	500.00
7	3 0102	Supplies - Spraying	2,378.98	3,205.42	4,000.00	4,000.00	4,000.00
8	3 0209	Fuel Oil and Grease	1,450.27	1,305.63	2,525.00	2,525.00	2,525.00
9	3 ____						
10	3 ____						
11		TOTAL SUPPLIES AND MATERIALS	4,162.75	4,608.72	7,025.00	7,025.00	7,025.00
12	4 ----	EQUIPMENT RENTAL:					
13	4 0200	Equipment - Office					
14	4 ____						
15	4 ____						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 0500	Office Equipment			500.00	500.00	500.00
19	5 0300	Spraying Equipment		3,985.00	3,000.00	3,000.00	3,000.00
20	5 ____						
21	5 ____						
22	5 ____						
23	5 ____						
24		TOTAL CAPITAL OUTLAY	-	3,985.00	3,500.00	3,500.00	3,500.00
25		TOTAL DISBURSEMENTS/REQUIREMENTS	24,209.57	32,022.31	42,099.00	42,099.00	42,099.00

(To Page B-2-2, Line 11)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	803	VET. SERVICE

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary					
2	1 0201	Deputy's Salary - Chief					
3	1 0202	Deputy Salary - Other					
4	1 0305	Regular Time Salaries - Clerical	15,300.00	15,300.00	18,000.00	18,000.00	18,000.00
5	1 0405	Part-Time Salaries - Clerical					
6	1 ___						
7	1 ___						
8	1 ___						
9	1 ___						
10	1 ___						
11	1 ___						
12	1 ___						
13	1 ___						
14		TOTAL PERSONAL SERVICES	15,300.00	15,300.00	18,000.00	18,000.00	18,000.00
15	2 ----	OPERATING EXPENSES:					
16	2 0100	Postal Service					
17	2 0200	Telephone Services					
18	2 1200	Office Equipment Repair					
19		Travel Expenses -					
20	2 1701	Meals	67.79		1,100.00	1,100.00	1,100.00
21	2 1702	Lodging			300.00	300.00	300.00
22	2 1704	Mileage Allowance	544.41	1,015.40	800.00	800.00	800.00
23	2 1801	Dues, Subscriptions, Registrations, etc.					
24	2 2000	Printing and Publishing					
25	2 9900	Miscellaneous		19.70	600.00	600.00	600.00
26	2 ___						
27	2 ___						
28	2 ___						
29	2 ___						
30	2 ___						
31	2 ___						
32	2 ___						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	803	VET. SERVICE

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES-CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	2 ____						
2	2 ____						
3	2 ____						
4		TOTAL OPERATING EXPENSES	612.20	1,035.10	2,800.00	2,800.00	2,800.00
5	3 ----	SUPPLIES AND MATERIALS:					
6	3 0101	Supplies - Office	614.07	880.08	900.00	900.00	900.00
7	3 ____						
8	3 ____						
9	3 ____						
10	3 ____						
11		TOTAL SUPPLIES AND MATERIALS	614.07	880.08	900.00	900.00	900.00
12	4 ----	EQUIPMENT RENTAL:					
13	4 0200	Equipment - Office					
14	4 ____						
15	4 ____						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 0315	Data Processing Equipment					
19	5 0500	Office Equipment			500.00	500.00	500.00
20	5 0700	Furniture					
21	5 1309	Data Processing Software					
22	5 1500	Grave Markers and Flags					
23	5 ____						
24		TOTAL CAPITAL OUTLAY	-	-	500.00	500.00	500.00
25		TOTAL DISBURSEMENTS/REQUIREMENTS	16,526.27	17,215.18	22,200.00	22,200.00	22,200.00

(To Page B-2-2, Line 28)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function — Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	835	SR CITIZEN BUS

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	1 ----	PERSONAL SERVICES:					
2	1 ____						
3	1 ____						
4	1 ____						
5	1 ____						
6	1 ____						
7	1 ____						
8	1 ____						
9	1 ____						
10	1 ____						
11	1 ____						
12	1 ____						
13	1 ____						
14		TOTAL PERSONAL SERVICES	-	-	-	-	-
15	2 ----	OPERATING EXPENSES:					
16	2 ____						
17	2 ____						
18	2 ____						
19	2 ____						
20	2 ____						
21	2 ____						
22	2 ____						
23	2 ____						
24	2 ____						
25	2 ____						
26	2 ____						
27	2 ____						
28	2 ____						
29	2 ____						
30	2 ____						
31	2 ____						
32	2 ____						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	900	DEBT SERVICE

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES-CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	2 ____						
2	2 ____						
3	2 ____						
4		TOTAL OPERATING EXPENSES	-	-	-	-	-
5	3 ----	SUPPLIES AND MATERIALS:					
6	3 ____						
7	3 ____						
8	3 ____						
9	3 ____						
10	3 ____						
11		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
12	4 ----	EQUIPMENT RENTAL:					
13	4 ____						
14	4 ____						
15	4 ____						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 ____						
19	5 ____						
20	5 ____						
21	5 ____						
22	5 ____						
23	5 ____						
24		TOTAL CAPITAL OUTLAY	-	-	-	-	-
25		TOTAL DISBURSEMENTS/REQUIREMENTS	-	-	-	-	-

(To Page B-2-3, Line 20)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function — Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	970	MISC GENERAL

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 ____	Regular Time Salaries -					
2	1 ____	Regular Time Salaries -					
3	1 ____	Part-Time Salaries -					
4	1 ____	Part-Time Salaries -					
5	1 0800	Insurance Premiums	11,525.55	12,634.78	25,000.00	25,000.00	25,000.00
6	1 0801	Workmen's Compensation					
7	1 0802	Health - Accident					
8	1 0803	Group					
9	1 0804	Life					
10	1 0900	Retirement Contributions -	61,811.22	56,021.74	65,000.00	65,000.00	65,000.00
11	1 0901	Regular - County Plan	288.00	232.00	500.00	500.00	500.00
12	1 1000	OASI - Social Security	61,451.85	58,824.02	65,000.00	65,000.00	65,000.00
13	1 1500	Unemployment Contributions			1,000.00	1,000.00	1,000.00
14	1 0810	Health Reimb. Account	83,200.00	78,400.00	90,000.00	90,000.00	90,000.00
15	1 ____						
16	1 ____						
17	1 ____						
18	1 ____						
19	1 ____						
20	1 ____						
21	1 ____						
22	1 ____						
23		TOTAL PERSONAL SERVICES	218,276.62	206,112.54	246,500.00	246,500.00	246,500.00
24	2 ----	OPERATING EXPENSES:					
25	2 0100	Postal Services					
26	2 0200	Telephone Services					
27	2 0500	Utilities -					
28	2 0600	Insurance Premiums -					
29	2 0601	General Liability	68,520.00	63,944.00	70,000.00	70,000.00	70,000.00
30	2 0602	Physical Damage					
31	2 0603	County - Carrier Insurance					
32	2 0604	Auto/Pickup Insurance					

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	970	MISC GENERAL

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES - CONTINUED:	(1)	(2)	(3)	(4)	(5)
1	2 1150	Joint Public Hearing Disb.			3,000.00	3,000.00	3,000.00
2	2 0800	Official's Bonds					
3	2 1100	Data Processing Costs	16,004.29	15,790.64	20,000.00	20,000.00	20,000.00
4	2 1200	Office Equipment Repair					
5	2 1300	Building Repair					
6	2 1600	Other Equipment Repair					
7		Travel Expenses -					
8	2 1701	Meals					
9	2 1702	Lodging					
10	2 1703	Transportation - Commercial					
11	2 1704	Mileage Allowance					
12	2 1801	Dues, Subscriptions, Regist., etc.	4,506.71	4,591.73	6,000.00	6,000.00	6,000.00
13	2 2000	Printing and Publishing	6,992.64	6,393.99	8,100.00	8,100.00	8,100.00
14	2 2400	Attorney Fees					
15	2 2401	Court Appointed Counsel					
16	2 2500	Consulting Fees					
17	2 2510	Appraiser's Fees					
18	2 2601	District Court Costs	8,572.01	1,582.05	30,000.00	30,000.00	30,000.00
19	2 2604	District Judge Costs					
20	2 2700	Mental Health Board Costs					
21	2 2602	County Court Costs	186.00	26,730.17	30,000.00	30,000.00	30,000.00
22	2 2555	Public Safety by Others	94,035.30	106,037.58	120,000.00	120,000.00	120,000.00
23	2 2603	Juvenile Court Costs					
24	2 2606	Juvenile Judge Costs					
25	2 2800	Institution Costs -					
26	2 2801	Norfolk Regional Center					
27	2 2802	Beatrice State Home	1,092.00	900.00	1,500.00	1,500.00	1,500.00
28	2 3020	Coroner/Autopsy Costs	4,600.00		3,000.00	3,000.00	3,000.00
29	2 2950	Public Assistance			1,000.00	1,000.00	1,000.00
30	2 2900	County Burials	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
31	2 2530	Contracted Surveyor Costs	13,751.54	840.00	50,000.00	50,000.00	50,000.00
32	2 2540	Audit Costs		6,750.00	15,000.00	15,000.00	15,000.00

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	970	MISC GENERAL

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ---	OPERATING EXPENSES - CONTINUED:	(1)	(2)	(3)	(4)	(5)
1	2 3700	Fair Expenses	8,500.00	8,500.00	9,000.00	9,000.00	9,000.00
2	2 3900	Contract for Reappraisal					
3	2 4001	Sanitary Landfill					
4	2 4100	Weed Control					
5	2 4110	Pest Control					
6	2 4300	Economic Development					
7	2 4400	Intergovernmental Payments					
8	2 4401	Soil & Water Conservation					
9	2 4403	Flood Control					
10	2 4404	Natural Disaster					
11	2 4405	Planning Costs					
12	2 4406	Predatory Animal Control					
13	2 4408	Ambulance Costs					
14	2 4411	Area Agency on Aging	3,848.00	2,021.00	4,000.00	4,000.00	4,000.00
15	2 4414	Health Planning Costs		624.90	5,000.00	5,000.00	5,000.00
16	2 4420	Mental Health Service Act	10,751.50	10,357.25	12,000.00	12,000.00	12,000.00
17	2 4421	Mental Retardation Service Act					
18	2 4422	Alcoholism Services Act					
19	2 4426	Historical Society					
20	2 4427	Museum					
21	2 4428	Library					
22	2 4429	Bookmobile					
23	2 4430	Parks and Recreation					
24	2 4432	Handi-Bus					
25	2 4434	Civil Defense	52,698.25	52,993.31	60,000.00	60,000.00	60,000.00
26	2 6600	Vital Statistics					
27	2 6900	Judgments					
28	2 7200	Abandoned Cemetery Maintenance					
29	2 7300	Cadastral Maps					
30	2 7400	Budget Assistance	2,100.00	2,200.00	5,000.00	5,000.00	5,000.00
31	2 ___						
32	2 ___						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	970	MISC GENERAL

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES - CONTINUED:	(1)	(2)	(3)	(4)	(5)
1	2 8300	Probation Costs	1,129.69	1,118.48	1,513.53	1,513.53	1,513.53
2	2 8301	Adult Probation Officer					
3	2 8302	Juvenile Court Probation Officer					
4	2 8303	County Court Probation Officer					
5	2 8304	District Court Probation Officer					
6	2 9900	Miscellaneous	27,261.98	66,428.74	50,000.00	50,000.00	50,000.00
7	2						
8	2						
9	2						
10	2						
11	2						
12	2						
13	2						
14	2						
15	2						
16	2						
17	2						
18	2						
19	2						
20	2						
21	2						
22	2						
23	2						
24	2						
25	2						
26	2						
27	2						
28	2						
29	2						
30	2						
31	2						
32		TOTAL OPERATING EXPENSES	326,349.91	379,603.84	505,913.53	505,913.53	505,913.53

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	970	MISC GENERAL

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	3 ----	SUPPLIES AND MATERIALS:	(1)	(2)	(3)	(4)	(5)
1	3 0101	Office Supplies	1,177.90	584.50	1,000.00	1,000.00	1,000.00
2	3 ___						
3	3 ___						
4	3 ___						
5	3 ___						
6	3 ___						
7		TOTAL SUPPLIES AND MATERIALS	1,177.90	584.50	1,000.00	1,000.00	1,000.00
8	4 ----	EQUIPMENT RENTAL:					
9	4 0200	Equipment - Office					
10	4 ___						
11	4 ___						
12	4 ___						
13		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
14	5 ----	CAPITAL OUTLAY:					
15	5 0300	Machinery and Equipment					
16	5 0500	Office Equipment			2,000.00	2,000.00	2,000.00
17	5 0700	Furniture					
18	5 1100	Other Equipment					
19	5 ___						
20		TOTAL CAPITAL OUTLAY	-	-	2,000.00	2,000.00	2,000.00
21	7 ----	TRANSFERS OUT:					
22	7 0200	Transfers Out	1,060,000.00	860,000.00	1,200,000.00	1,200,000.00	1,200,000.00
23							
24		TOTAL TRANSFERS	1,060,000.00	860,000.00	1,200,000.00	1,200,000.00	1,200,000.00
25		TOTAL DISBURSEMENTS/REQUIREMENTS	1,605,804.43	1,446,300.88	1,955,413.53	1,955,413.53	1,955,413.53

(To Page B-2-3, Line 23)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function — Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	985	Equip. Acquisitions

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary					
2	1 0201	Deputy's Salary - Chief					
3	1 0202	Deputy Salary - Other					
4	1 0305	Regular Time Salaries - Clerical					
5	1 0405	Part-Time Salaries - Clerical					
6	1 ___						
7	1 ___						
8	1 ___						
9	1 ___						
10	1 ___						
11	1 ___						
12	1 ___						
13	1 ___						
14		TOTAL PERSONAL SERVICES	-	-	-	-	-
15	2 ----	OPERATING EXPENSES:					
16	2 0100	Postal Service					
17	2 0200	Telephone Services					
18	2 1200	Maintenance and Repairs					
19		Travel Expenses -					
20	2 1701	Meals					
21	2 1702	Lodging					
22	2 1704	Mileage Allowance					
23	2 1751	Dues, Subscriptions, Registrations, etc.					
24	2 9900	Miscellaneous			10,000.00	10,000.00	10,000.00
25	2 ___						
26	2 ___						
27	2 ___						
28	2 ___						
29	2 ___						
30	2 ___						
31	2 ___						
32	2 ___						

BOYD COUNTY

	Code	Description
Fund	0100	GENERAL
Function	985	Equip. Acquisitions

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES-CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	2 ____						
2	2 ____						
3	2 ____						
4		TOTAL OPERATING EXPENSES	-	-	10,000.00	10,000.00	10,000.00
5	3 ----	SUPPLIES AND MATERIALS:					
6	3 0101	Supplies - Office					
7	3 ____						
8	3 ____						
9	3 ____						
10	3 ____						
11		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
12	4 ----	EQUIPMENT RENTAL:					
13	4 0200	Equipment - Office					
14	4 ____						
15	4 ____						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 0500	Office Equipment			30,000.00	30,000.00	30,000.00
19	5 0502	Data Processing Equipment			40,000.00	40,000.00	40,000.00
20	5 ____						
21	5 ____						
22	5 ____						
23	5 ____						
24		TOTAL CAPITAL OUTLAY	-	-	70,000.00	70,000.00	70,000.00
25		TOTAL DISBURSEMENTS/REQUIREMENTS	-	-	80,000.00	80,000.00	80,000.00

(To Page B-2-1, B-2-2, or B-2-3 and applicable line accordingly depending on function assigned)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

BOYD COUNTY

	Code	Description
Fund	0200	ROAD
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	952,762.83	745,319.45	708,002.94	708,002.94	708,002.94
2							
3		INTERGOVERNMENTAL FEDERAL					
4	330 20	Highway Safety					
5	333 01	Federal Aid Secondary					
6	334 01	Emergency Flood Relief					
7	335 01	Forest Reserve					
8							
9							
10		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
11		INTERGOVERNMENTAL STATE					
12	344 05	Property Tax Credit					
13	346 01	Pro-Rate Motor Vehicle					
14	347 01	Highway/Street Allocation	771,715.63	739,086.50	732,477.00	732,477.00	732,477.00
15	347 02	Incentive Payments					
16	346 03	Motor Vehicle Fee	54,801.43	49,176.44	50,000.00	50,000.00	50,000.00
17	344 01	Homestead Exemption					
18	361 03	Sales Tax Commission	470.41	339.09			
19							
20							
21							
22		TOTAL STATE RECEIPTS	826,987.47	788,602.03	782,477.00	782,477.00	782,477.00
23		INTERGOVERNMENTAL LOCAL					
24	346 05	Nameplate Capacity Tax					
25	351 01	Interlocal Government Payments					
26	351 01	Interlocal Government Payments					
27	353 01	In-Lieu-of-Tax - 1957/Prior	67.56	67.56			
28	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
29	353 03	In-Lieu-of-Tax - Housing Authority					
30	420 01	Machine Hire	29,200.00	10,150.00	17,523.00	17,523.00	17,523.00
31	510 01	Interest on Investments					
32	530 01	Sale of Surplus Property - Equipment					

BOYD COUNTY

	Code	Description
Fund	0200	ROAD
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
		INTERGOVERNMENTAL LOCAL	(1)	(2)	(3)	(4)	(5)
1	530 02	Sale of Property - Land & Buildings					
2	530 03	Sale of Surplus Property - Misc.					
3	530 05	Sale of Materials	359.80				
4	531 01	Judgments & Settlements					
5	540 01	Miscellaneous Revenue		700.00			
6							
7							
8							
9							
10							
11							
12							
13							
14							
15		TOTAL LOCAL RECEIPTS	29,627.36	10,917.56	17,523.00	17,523.00	17,523.00
16		TRANSFERS IN:					
17	590 02	Transfers					
18							
19							
20							
21							
22		TOTAL TRANSFERS IN	-	-	-	-	-
23	305 00	PERSONAL & REAL PROPERTY TAXES					
24		TOTAL RESOURCES AVAILABLE	1,809,377.66	1,544,839.04	1,508,002.94	1,508,002.94	1,508,002.94
25		LESS DISBURSEMENTS	1,064,058.21	836,836.10			
26		BALANCE FORWARD	745,319.45	708,002.94			

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

BOYD COUNTY

	Code	Description
Fund	0200	ROAD
Function	705	ROAD/BRIDGE

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0300	Regular Time Salary:					
2	1 0301	Administrative					
3	1 0303	Maintenance	139,729.40	117,721.78	170,000.00	170,000.00	170,000.00
4	1 0304	Construction					
5	1 0305	Clerical					
6	1 0306	Custodial					
7	1 0800	Insurance Premiums -					
8	1 0801	Workmen's Compensation					
9	1 0802	Health and Accident					
10	1 0803	Group					
11	1 0804	Life					
12	1 0900	Retirement Contributions					
13	1 1000	FICA					
14	1 1300	Other Personal Services -					
15	1 1500	Unemployment Contributions					
16	1 ___						
17	1 ___						
18	1 ___						
19	1 ___						
20		TOTAL PERSONAL SERVICES	139,729.40	117,721.78	170,000.00	170,000.00	170,000.00
21	2 ----	OPERATING EXPENSES:					
22	2 0100	Postal Services					
23	2 0200	Telephone Services					
24	2 0500	Utilities -					
25	2 0501	Electricity	3,547.84	1,138.06	5,000.00	5,000.00	5,000.00
26	2 0502	Water	420.80	560.70	800.00	800.00	800.00
27	2 0503	Heating Fuels					
28	2 0504	Sewer					
29	2 0505	Garbage					
30	2 ___						
31	2 ___						
32	2 ___						

BOYD COUNTY

	Code	Description
Fund	0200	ROAD
Function	705	ROAD/BRIDGE

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 -----	OPERATING EXPENSES - CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	2 0600	Insurance Premiums -					
2	2 0601	General Liability					
3	2 1100	Data Processing Costs					
4	2 1200	Maintenance and Repairs					
5	2 1300	Building Repair					
6	2 1400	Road Equipment Repair	62,929.61	38,164.26	115,000.00	115,000.00	115,000.00
7	2 1600	Other Equipment Repair					
8		Travel Expenses -					
9	2 1701	Meals					
10	2 1702	Lodging					
11	2 1703	Transportation - Commercial					
12	2 1704	Mileage Allowance	135.90	809.77	902.94	902.94	902.94
13	2 1751	Dues, Subscriptions, Registrations, etc.					
14	2 ____						
15	2 ____						
16	2 ____						
17	2 ____						
18	2 ____						
19	2 ____						
20	2 ____						
21	2 ____						
22	2 ____						
23	2 ____						
24	2 ____						
25	2 ____						
26		TOTAL OPERATING EXPENSES	67,034.15	40,672.79	121,702.94	121,702.94	121,702.94
27	3 ----	SUPPLIES AND MATERIALS:					
28	3 0106	Shop Supplies	13,048.65	3,524.69	53,000.00	53,000.00	53,000.00
29	3 0109	Shop Tools					
30	3 ____						
31	3 ____						
32	3 ____						

BOYD COUNTY

	Code	Description
Fund	0200	ROAD
Function	705	ROAD/BRIDGE

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	3 ----	SUPPLIES AND MATERIALS - CONTINUED:	(1)	(2)	(3)	(4)	(5)
1	3 ____						
2	3 ____						
3	3 ____						
4	3 ____						
5	3 ____						
6	3 ____						
7	3 ____						
8	3 ____						
9	3 0200	Materials -					
10	3 0201	Asphaltic					
11	3 0202	Gravel and Borrow	428,916.70	264,943.41	528,000.00	528,000.00	528,000.00
12	3 0206	Culverts					
13	3 0207	Steel Products					
14	3 0208	Lumber					
15	3 0209	Machinery & Equipment Fuel	88,622.60	53,282.77	122,000.00	122,000.00	122,000.00
16	3 0210	Machinery and Equipment Grease & Oil	6,514.50	2,919.96	10,000.00	10,000.00	10,000.00
17	3 0211	Machinery & Equip. Tire & Tire Repair	10,410.75	2,379.94	20,000.00	20,000.00	20,000.00
18	3 0203	Grader Blades	36,083.70	16,618.00	35,000.00	35,000.00	35,000.00
19	3 ____						
20	3 ____						
21	3 ____						
22	3 ____						
23	3 ____						
24	3 0300	Traffic Control -					
25	3 0301	Signs and Posts					
26	3 0304	Guide Posts and Delineators					
27	3 0305	Signals and Lighting					
28	3 0306	Pavement Marking					
29	3 0308	Flares, Flags, Barricades					
30	3 ____						
31	3 ____						
32	3 ____						

BOYD COUNTY

	Code	Description
Fund	0200	ROAD
Function	705	ROAD/BRIDGE

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	3 ----	SUPPLIES AND MATERIALS - CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	3 0400	Miscellaneous Supplies and Materials	5,616.81	841.50	11,000.00	11,000.00	11,000.00
2	3 ___						
3	3 ___						
4	3 ___						
5		TOTAL SUPPLIES AND MATERIALS	589,213.71	344,510.27	779,000.00	779,000.00	779,000.00
6	4 ----	EQUIPMENT RENTAL:					
7	4 0100	Road Equipment Rental	67,038.75	172,849.22	75,000.00	75,000.00	75,000.00
8	4 ___						
9	4 ___						
10	4 ___						
11	4 ___						
12	4 ___						
13		TOTAL EQUIPMENT RENTAL	67,038.75	172,849.22	75,000.00	75,000.00	75,000.00
14	5 ----	CAPITAL OUTLAY:					
15	5 0100	Land -					
16	5 0101	Right-of-Way					
17	5 0200	Buildings					
18	5 0300	Machinery and Equipment -					
19	5 0301	Cars and Trucks					
20	5 0307	Motor Graders and Loaders	71,703.62	90,539.35	140,000.00	140,000.00	140,000.00
21	5 0311	Other Road Equipment	4,800.00	1,267.43	5,000.00	5,000.00	5,000.00
22	5 ___						
23	5 ___						
24	5 ___						
25	5 ___						
26	5 ___						
27	5 ___						
28	5 ___						
29	5 ___						
30	5 ___						
31	5 ___						
32	5 ___						

BOYD COUNTY

	Code	Description
Fund	0200	ROAD
Function	705	ROAD/BRIDGE

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	5 ----	CAPITAL OUTLAY - CONTINUED:	(1)	(2)	(3)	(4)	(5)
1	5 ____						
2	5 ____						
3	5 ____						
4	5 ____						
5	5 ____						
6	5 ____						
7	5 ____						
8	5 1200	Capital Outlay Contracts					
9	5 1201	Armor Coating		69,275.26	92,300.00	92,300.00	92,300.00
10	5 1202	Grading					
11	5 1211	Bridges					
12	5 1216	Gravel Surfacing	124,538.58				
13	5 ____						
14	5 ____						
15	5 ____						
16	5 ____						
17	5 ____						
18	5 ____						
19	5 ____						
20	5 ____						
21	5 ____						
22	5 1500	Capitalized Fees					
23	5 1502	Engineering					
24	5 1503	Architectural					
25	5 ____						
26	5 ____						
27	5 ____						
28	5 ____						
29	5 ____						
30	5 ____						
31	5 ____						
32	5 ____						

BOYD COUNTY

	Code	Description
Fund	0200	ROAD
Function	705	ROAD/BRIDGE

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	5 ----	CAPITAL OUTLAY - CONCLUDED:	(1)	(2)	(3)	(4)	(5)
1	5 ____						
2	5 ____						
3	5 ____						
4	5 ____						
5	5 ____						
6	5 ____						
7	5 ____						
8		TOTAL CAPITAL OUTLAY	201,042.20	161,082.04	237,300.00	237,300.00	237,300.00
9	6 ----	DEBT SERVICE:					
10	6 0100	Principal Retirement					
11	6 0200	Interest Payments					
12	6 ____						
13	6 ____						
14		TOTAL DEBT SERVICE	-	-	-	-	-
15	7 ----	TRANSFERS OUT:					
16	7 0200	Transfers					
17	7 ____						
18	7 ____						
19	7 ____						
20	7 ____						
21		TOTAL TRANSFERS OUT	-	-	-	-	-
22		TOTAL DISBURSEMENTS (To C-1-2)	1,064,058.21	836,836.10			
23		TOTAL BUDGET OF DISBURSEMENTS			1,383,002.94	1,383,002.94	1,383,002.94
24		NECESSARY CASH RESERVE			125,000.00	125,000.00	125,000.00
25		TOTAL REQUIREMENTS			1,508,002.94	1,508,002.94	1,508,002.94

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

Amended 4/28/2026

	Code	Description
Fund	0300	Bridge Fund
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	144,622.59	220,884.27	5,000.00	5,000.00	5,000.00
		INTERGOVERNMENTAL FEDERAL					
	334 01	FEMA Reimb.	245,929.70	268,407.42	200,000.00	200,000.00	1,400,000.00
		TOTAL FEDERAL RECEIPTS	245,929.70	268,407.42	200,000.00	200,000.00	1,400,000.00
		INTERGOVERNMENTAL STATE					
	344 05	Property Tax Credit					
	340 20	State Grants/NEMA	94,126.99	314,128.91	831,141.00	831,141.00	831,141.00
	347 50	Street/Bridge Buyback	89,044.93	85,552.49	86,000.00	86,000.00	86,000.00
		TOTAL STATE RECEIPTS	183,171.92	399,681.40	917,141.00	917,141.00	917,141.00
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior	40.54	40.54			
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
	520 02	Bond Proceeds	1,002,448.10	1,500,557.50			
	530 01	Sale of Surplus Equipment	52,613.24		10,000.00	10,000.00	10,000.00
	530 04	Materials	5,970.09	18,164.80			
	540 01	Miscellaneous		209.76			
		TOTAL LOCAL RECEIPTS	1,061,071.97	1,518,972.60	10,000.00	10,000.00	10,000.00
		TRANSFERS IN:					
	590 02	Transfers	1,460,000.00	860,000.00	1,200,000.00	1,200,000.00	1,200,000.00
		TOTAL TRANSFERS IN	1,460,000.00	860,000.00	1,200,000.00	1,200,000.00	1,200,000.00
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	3,094,796.18	3,267,945.69	2,332,141.00	2,332,141.00	3,532,141.00
		LESS: DISBURSEMENTS	2,873,911.91	3,262,945.69			
		BALANCE FORWARD	220,884.27	5,000.00			

Amended 4/28/26

	1 ----	PERSONAL SERVICES:					
	1 0100	Official's Salaries					
	1 0303	Maintenance Salary	91,862.89	90,960.44	95,000.00	95,000.00	95,000.00
	1 0405	Part-Time - Clerical					
	1 1000	OASI County Share	18,451.36	16,698.65	20,000.00	20,000.00	20,000.00
	1 0810	Health Reimb. Account	9,600.00	9,600.00	9,600.00	9,600.00	9,600.00
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
		TOTAL PERSONAL SERVICES	119,914.25	117,259.09	124,600.00	124,600.00	124,600.00
	2 ----	OPERATING EXPENSES:					
	2 0100	Postal Services					
	2 0200	Telephone Services	1,760.66	1,648.38	1,900.00	1,900.00	1,900.00
	2 1200	Maintenance and Repairs	5,816.96	7,347.67	10,000.00	10,000.00	10,000.00
		Travel Expenses -					
	2 1701	Meals					
	2 1702	Lodging					
	2 1704	Mileage Allowance	85.90		700.00	700.00	700.00
	2 1751	Dues, Subscriptions, Registrations, etc.					
	2 2530	Contracted Services	651,006.45	1,017,902.47	500,000.00	500,000.00	500,000.00
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						

Amended 4/28/2026

	2 ___						
	2 ___						
	2 ___						
	2 ___						
	2 ___						
	2 ___						
	2 ___						
	2 ___						
	2 ___						
		TOTAL OPERATING EXPENSES	658,669.97	1,026,898.52	512,600.00	512,600.00	512,600.00
	3 ----	SUPPLIES AND MATERIALS:					
	3 0101	Supplies - Office	5,003.60	4,738.17	7,000.00	7,000.00	7,000.00
	3 0202	Gravel and Borrow	145,150.09	68,514.39	119,800.00	119,800.00	119,800.00
	3 0206	Culverts	367,978.58	524,127.96	262,347.00	262,347.00	262,347.00
	3 0400	Miscellaneous	13,996.62	11,053.96	10,000.00	10,000.00	10,000.00
	3 0209	Fuel, Grease, Oil	11,855.13	9,653.54	16,500.00	16,500.00	16,500.00
	3 0211	Equipment Repairs and Tires	668.44	3,981.77	1,000.00	1,000.00	1,000.00
	3 0301	Signs	8,914.07	19,765.00	25,000.00	25,000.00	25,000.00
	3 ___						
	3 ___						
	3 ___						
	3 ___						
		TOTAL SUPPLIES AND MATERIALS	553,566.53	641,834.79	441,647.00	441,647.00	441,647.00
	4 ----	EQUIPMENT RENTAL:					
	4 0100	Machine Hire	901,731.27	974,380.49	800,000.00	800,000.00	800,000.00
	4 ___						
	4 ___						
	4 ___						
		TOTAL EQUIPMENT RENTAL	901,731.27	974,380.49	800,000.00	800,000.00	800,000.00
	5 ----	CAPITAL OUTLAY:					
	5 0300	Machinery and Equipment	26,550.00	27,900.00	25,000.00	25,000.00	25,000.00
	5 1211	Bridges	355,170.39	79,043.05	19,794.00	19,794.00	219,794.00
	5 ___						
	5 ___						
	5 ___						
	6 0701	Debt Repayments	258,309.50	395,629.75	408,500.00	408,500.00	408,500.00
	5 ___						
	5 ___						
	5 ___						
		TOTAL CAPITAL OUTLAY:	640,029.89	502,572.80	453,294.00	453,294.00	653,294.00
	7 ----	TRANSFERS OUT:					

Amended 4/28/2026

	7 0200	Transfers					
	7 ____						
	7 ____						
		TOTAL TRANSFERS OUT	-	-	-	-	-
		TOTAL DISBURSEMENTS	2,873,911.91	3,262,945.69			
		TOTAL BUDGET OF DISBURSEMENTS			2,332,141.00	2,332,141.00	3,532,141.00
		NECESSARY CASH RESERVE					
		TOTAL REQUIREMENTS			2,332,141.00	2,332,141.00	3,532,141.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

	Code	Description
Fund	0300	Bridge Fund
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	144,622.59	220,884.27	5,000.00	5,000.00	5,000.00
		INTERGOVERNMENTAL FEDERAL					
	334 01	FEMA Reimb.	245,929.70	268,407.42	200,000.00	200,000.00	200,000.00
		TOTAL FEDERAL RECEIPTS	245,929.70	268,407.42	200,000.00	200,000.00	200,000.00
		INTERGOVERNMENTAL STATE					
	344 05	Property Tax Credit					
	340 20	State Grants/NEMA	94,126.99	314,128.91	831,141.00	831,141.00	831,141.00
	347 50	Street/Bridge Buyback	89,044.93	85,552.49	86,000.00	86,000.00	86,000.00
		TOTAL STATE RECEIPTS	183,171.92	399,681.40	917,141.00	917,141.00	917,141.00
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior	40.54	40.54			
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
	520 02	Bond Proceeds	1,002,448.10	1,500,557.50			
	530 01	Sale of Surplus Equipment	52,613.24		10,000.00	10,000.00	10,000.00
	530 04	Materials	5,970.09	18,164.80			
	540 01	Miscellaneous		209.76			
		TOTAL LOCAL RECEIPTS	1,061,071.97	1,518,972.60	10,000.00	10,000.00	10,000.00
		TRANSFERS IN:					
	590 02	Transfers	1,460,000.00	860,000.00	1,200,000.00	1,200,000.00	1,200,000.00
		TOTAL TRANSFERS IN	1,460,000.00	860,000.00	1,200,000.00	1,200,000.00	1,200,000.00
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	3,094,796.18	3,267,945.69	2,332,141.00	2,332,141.00	2,332,141.00
		LESS: DISBURSEMENTS	2,873,911.91	3,262,945.69			
		BALANCE FORWARD	220,884.27	5,000.00			

	1 ---	PERSONAL SERVICES:					
	1 0100	Official's Salaries					
	1 0303	Maintenance Salary	91,862.89	90,960.44	95,000.00	95,000.00	95,000.00
	1 0405	Part-Time - Clerical					
	1 1000	OASI County Share	18,451.36	16,698.65	20,000.00	20,000.00	20,000.00
	1 0810	Health Reimb. Account	9,600.00	9,600.00	9,600.00	9,600.00	9,600.00
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
		TOTAL PERSONAL SERVICES	119,914.25	117,259.09	124,600.00	124,600.00	124,600.00
	2 ---	OPERATING EXPENSES:					
	2 0100	Postal Services					
	2 0200	Telephone Services	1,760.66	1,648.38	1,900.00	1,900.00	1,900.00
	2 1200	Maintenance and Repairs	5,816.96	7,347.67	10,000.00	10,000.00	10,000.00
		Travel Expenses -					
	2 1701	Meals					
	2 1702	Lodging					
	2 1704	Mileage Allowance	85.90		700.00	700.00	700.00
	2 1751	Dues, Subscriptions, Registrations, etc.					
	2 2530	Contracted Services	651,006.45	1,017,902.47	500,000.00	500,000.00	500,000.00
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
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	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
		TOTAL OPERATING EXPENSES	658,669.97	1,026,898.52	512,600.00	512,600.00	512,600.00
	3 ----	SUPPLIES AND MATERIALS:					
	3 0101	Supplies - Office	5,003.60	4,738.17	7,000.00	7,000.00	7,000.00
	3 0202	Gravel and Borrow	145,150.09	68,514.39	119,800.00	119,800.00	119,800.00
	3 0206	Culverts	367,978.58	524,127.96	262,347.00	262,347.00	262,347.00
	3 0400	Miscellaneous	13,996.62	11,053.96	10,000.00	10,000.00	10,000.00
	3 0209	Fuel, Grease, Oil	11,855.13	9,653.54	16,500.00	16,500.00	16,500.00
	3 0211	Equipment Repairs and Tires	668.44	3,981.77	1,000.00	1,000.00	1,000.00
	3 0301	Signs	8,914.07	19,765.00	25,000.00	25,000.00	25,000.00
	3 ____						
	3 ____						
	3 ____						
	3 ____						
		TOTAL SUPPLIES AND MATERIALS	553,566.53	641,834.79	441,647.00	441,647.00	441,647.00
	4 ----	EQUIPMENT RENTAL:					
	4 0100	Machine Hire	901,731.27	974,380.49	800,000.00	800,000.00	800,000.00
	4 ____						
	4 ____						
	4 ____						
		TOTAL EQUIPMENT RENTAL	901,731.27	974,380.49	800,000.00	800,000.00	800,000.00
	5 ----	CAPITAL OUTLAY:					
	5 0300	Machinery and Equipment	26,550.00	27,900.00	25,000.00	25,000.00	25,000.00
	5 1211	Bridges	355,170.39	79,043.05	19,794.00	19,794.00	19,794.00
	5 ____						
	5 ____						
	5 ____						
	6 0701	Debt Repayments	258,309.50	395,629.75	408,500.00	408,500.00	408,500.00
	5 ____						
	5 ____						
	5 ____						
		TOTAL CAPITAL OUTLAY:	640,029.89	502,572.80	453,294.00	453,294.00	453,294.00
	7 ----	TRANSFERS OUT:					

	7 0200	Transfers					
	7 ____						
	7 ____						
		TOTAL TRANSFERS OUT	-	-	-	-	-
		TOTAL DISBURSEMENTS	2,873,911.91	3,262,945.69			
		TOTAL BUDGET OF DISBURSEMENTS			2,332,141.00	2,332,141.00	2,332,141.00
		NECESSARY CASH RESERVE					
		TOTAL REQUIREMENTS			2,332,141.00	2,332,141.00	2,332,141.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____

Office, Activity or Function

Signature of Officer

	Code	Description
Fund	1200	STOP Program
Function		

Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
				Officials Estimation	Board Proposed	Adopted
		(1)	(2)	(3)	(4)	(5)
271 00	NET FUND BALANCE, 7-1-	611.75	896.75	1,153.25	1,153.25	1,153.25
	INTERGOVERNMENTAL FEDERAL					
	TOTAL FEDERAL RECEIPTS	-	-	-	-	-
	INTERGOVERNMENTAL STATE					
344 01	Homestead Exemption					
344 05	Property Tax Credit					
346 01	Pro-Rate Motor Vehicle					
	TOTAL STATE RECEIPTS	-	-	-	-	-
	INTERGOVERNMENTAL LOCAL					
304 00	Motor Vehicle Taxes					
346 05	Nameplate Capacity Tax					
353 01	In-Lieu-of-Tax - 1957/Prior					
353 02	In-Lieu-of-Tax - 5% Gross Revenue					
353 03	In-Lieu-of-Tax - Housing Authority					
365 01	Misc. Collections	775.00	697.50	3,846.75	3,846.75	3,846.75
	TOTAL LOCAL RECEIPTS	775.00	697.50	3,846.75	3,846.75	3,846.75
	TRANSFERS IN:					
590 02	Transfers					
	TOTAL TRANSFERS IN	-	-	-	-	-
305 00	PERSONAL & REAL PROPERTY TAXES					
	TOTAL RESOURCES AVAILABLE	1,386.75	1,594.25	5,000.00	5,000.00	5,000.00
	LESS: DISBURSEMENTS	490.00	441.00			
	BALANCE FORWARD	896.75	1,153.25			

	1 ----	PERSONAL SERVICES:					
	1 0100	Official's Salaries					
	1 0305	Regular Time Salary - Clerical					
	1 0405	Part-Time - Clerical					
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
		TOTAL PERSONAL SERVICES	-	-	-	-	-
	2 ----	OPERATING EXPENSES:					
	2 0100	Postal Services					
	2 0200	Telephone Services					
	2 1200	Maintenance and Repairs					
		Travel Expenses -					
	2 1701	Meals					
	2 1702	Lodging					
	2 1704	Mileage Allowance					
	2 1751	Dues, Subscriptions, Registrations, etc.					
	2 ____						
	2 9900	Miscellaneous	490.00	441.00	5,000.00	5,000.00	5,000.00
	2 ____						
	2 ____						
	2 ____						
	2 ____						
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	2___						
	2___						
	2___						
	2___						
	2___						
		TOTAL OPERATING EXPENSES	490.00	441.00	5,000.00	5,000.00	5,000.00
	3 ----	SUPPLIES AND MATERIALS:					
	3 0101	Supplies - Office					
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
	4 ----	EQUIPMENT RENTAL:					
	4 0200	Equipment Rental - Office					
	4___						
	4___						
	4___						
		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
	5 ----	CAPITAL OUTLAY:					
	5 0500	Office Equipment					
	5___						
	5___						
	5___						
	5___						
	5___						
	5___						
	5___						
	5___						
		TOTAL CAPITAL OUTLAY:	-	-	-	-	-
	7 ----	TRANSFERS OUT:					

	7 0200	Transfers					
	7 ____						
	7 ____						
		TOTAL TRANSFERS OUT	-	-	-	-	-
		TOTAL DISBURSEMENTS	490.00	441.00			
		TOTAL BUDGET OF DISBURSEMENTS			5,000.00	5,000.00	5,000.00
		NECESSARY CASH RESERVE					
		TOTAL REQUIREMENTS			5,000.00	5,000.00	5,000.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

	Code	Description
Fund	1500	Drug Law Enforc.
Function		

Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
				Officials Estimation	Board Proposed	Adopted
		(1)	(2)	(3)	(4)	(5)
271 00	NET FUND BALANCE, 7-1-	100.00	100.00	100.00	100.00	100.00
	INTERGOVERNMENTAL FEDERAL					
	TOTAL FEDERAL RECEIPTS	-	-	-	-	-
	INTERGOVERNMENTAL STATE					
344 01	Homestead Exemption					
344 05	Property Tax Credit					
346 01	Pro-Rate Motor Vehicle					
	TOTAL STATE RECEIPTS	-	-	-	-	-
	INTERGOVERNMENTAL LOCAL					
304 00	Motor Vehicle Taxes					
346 05	Nameplate Capacity Tax					
353 01	In-Lieu-of-Tax - 1957/Prior					
353 02	In-Lieu-of-Tax - 5% Gross Revenue					
353 03	In-Lieu-of-Tax - Housing Authority					
540 01	Misc. Revenue			4,900.00	4,900.00	4,900.00
	TOTAL LOCAL RECEIPTS	-	-	4,900.00	4,900.00	4,900.00
	TRANSFERS IN:					
590 02	Transfers					
	TOTAL TRANSFERS IN	-	-	-	-	-
305 00	PERSONAL & REAL PROPERTY TAXES					
	TOTAL RESOURCES AVAILABLE	100.00	100.00	5,000.00	5,000.00	5,000.00
	LESS: DISBURSEMENTS	-	-			
	BALANCE FORWARD	100.00	100.00			

	1 ----	PERSONAL SERVICES:					
	1 0100	Official's Salaries					
	1 0305	Regular Time Salary - Clerical					
	1 0405	Part-Time - Clerical					
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
		TOTAL PERSONAL SERVICES	-	-	-	-	-
	2 ----	OPERATING EXPENSES:					
	2 0100	Postal Services					
	2 0200	Telephone Services					
	2 1200	Maintenance and Repairs					
		Travel Expenses -					
	2 1701	Meals					
	2 1702	Lodging					
	2 1704	Mileage Allowance					
	2 1751	Dues, Subscriptions, Registrations, etc.					
	2 1800	Sheriff Costs			5,000.00	5,000.00	5,000.00
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
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	2___						
	2___						
	2___						
	2___						
		TOTAL OPERATING EXPENSES	-	-	5,000.00	5,000.00	5,000.00
	3 ----	SUPPLIES AND MATERIALS:					
	3 0101	Supplies - Office					
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
	4 ----	EQUIPMENT RENTAL:					
	4 0200	Equipment Rental - Office					
	4___						
	4___						
	4___						
		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
	5 ----	CAPITAL OUTLAY:					
	5 0500	Office Equipment					
	5___						
	5___						
	5___						
	5___						
	5___						
	5___						
	5___						
	5___						
		TOTAL CAPITAL OUTLAY:	-	-	-	-	-
	7 ----	TRANSFERS OUT:					

	7 0200	Transfers					
	7 ____						
	7 ____						
		TOTAL TRANSFERS OUT	-	-	-	-	-
		TOTAL DISBURSEMENTS	-	-			
		TOTAL BUDGET OF DISBURSEMENTS			5,000.00	5,000.00	5,000.00
		NECESSARY CASH RESERVE					
		TOTAL REQUIREMENTS			5,000.00	5,000.00	5,000.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

	Code	Description
Fund	1700	Reg. of Deeds P&M
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	5,451.09	4,812.68	3,184.48	3,184.48	3,184.48
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
	394 01	Recording Fees	1,491.50	1,690.50	1,500.00	1,500.00	1,500.00
		TOTAL LOCAL RECEIPTS	1,491.50	1,690.50	1,500.00	1,500.00	1,500.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	6,942.59	6,503.18	4,684.48	4,684.48	4,684.48
		LESS: DISBURSEMENTS	2,129.91	3,318.70			
		BALANCE FORWARD	4,812.68	3,184.48			

	1 ----	PERSONAL SERVICES:					
	1 0100	Official's Salaries					
	1 0305	Regular Time Salary - Clerical					
	1 0405	Part-Time - Clerical					
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
		TOTAL PERSONAL SERVICES	-	-	-	-	-
	2 ----	OPERATING EXPENSES:					
	2 0100	Postal Services					
	2 0200	Telephone Services					
	2 1200	Maintenance and Repairs					
		Travel Expenses -					
	2 1701	Meals					
	2 1702	Lodging					
	2 1704	Mileage Allowance					
	2 1751	Dues, Subscriptions, Registrations, etc.					
	2 ____						
	2 9900	Miscellaneous	2,129.91	3,318.70	4,684.48	4,684.48	4,684.48
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
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	2___						
	2___						
	2___						
		TOTAL OPERATING EXPENSES	2,129.91	3,318.70	4,684.48	4,684.48	4,684.48
	3 ----	SUPPLIES AND MATERIALS:					
	3 0101	Supplies - Office					
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
	4 ----	EQUIPMENT RENTAL:					
	4 0200	Equipment Rental - Office					
	4___						
	4___						
	4___						
		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
	5 ----	CAPITAL OUTLAY:					
	5 0500	Office Equipment					
	5___						
	5___						
	5___						
	5___						
	5___						
	5___						
	5___						
	5___						
		TOTAL CAPITAL OUTLAY:	-	-	-	-	-
	7 ----	TRANSFERS OUT:					

	7 0200	Transfers					
	7 ___						
	7 ___						
		TOTAL TRANSFERS OUT	-	-	-	-	-
		TOTAL DISBURSEMENTS	2,129.91	3,318.70			
		TOTAL BUDGET OF DISBURSEMENTS			4,684.48	4,684.48	4,684.48
		NECESSARY CASH RESERVE					
		TOTAL REQUIREMENTS			4,684.48	4,684.48	4,684.48

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

	Code	Description
Fund	1900	Veterans' Aid
Function		

Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
				Officials Estimation	Board Proposed	Adopted
		(1)	(2)	(3)	(4)	(5)
271 00	NET FUND BALANCE, 7-1-	18,378.88	14,291.83	14,294.53	14,294.53	14,294.53
	INTERGOVERNMENTAL FEDERAL					
	TOTAL FEDERAL RECEIPTS	-	-	-	-	-
	INTERGOVERNMENTAL STATE					
344 01	Homestead Exemption					
344 05	Property Tax Credit					
346 01	Pro-Rate Motor Vehicle					
	TOTAL STATE RECEIPTS	-	-	-	-	-
	INTERGOVERNMENTAL LOCAL					
304 00	Motor Vehicle Taxes					
346 05	Nameplate Capacity Tax					
353 01	In-Lieu-of-Tax - 1957/Prior	2.70	2.70			
353 02	In-Lieu-of-Tax - 5% Gross Revenue					
353 03	In-Lieu-of-Tax - Housing Authority					
	TOTAL LOCAL RECEIPTS	2.70	2.70	-	-	-
	TRANSFERS IN:					
590 02	Transfers					
	TOTAL TRANSFERS IN	-	-	-	-	-
305 00	PERSONAL & REAL PROPERTY TAXES					
	TOTAL RESOURCES AVAILABLE	18,381.58	14,294.53	14,294.53	14,294.53	14,294.53
	LESS: DISBURSEMENTS	4,089.75	-			
	BALANCE FORWARD	14,291.83	14,294.53			

	1 ----	PERSONAL SERVICES:					
	1 0100	Official's Salaries					
	1 0305	Regular Time Salary - Clerical					
	1 0405	Part-Time - Clerical					
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
		TOTAL PERSONAL SERVICES	-	-	-	-	-
	2 ----	OPERATING EXPENSES:					
	2 0100	Postal Services					
	2 0200	Telephone Services					
	2 1200	Maintenance and Repairs					
		Travel Expenses -					
	2 1701	Meals					
	2 1702	Lodging					
	2 1704	Mileage Allowance					
	2 1751	Dues, Subscriptions, Registrations, etc.					
	2 ____						
	2 2850	Veterans' Aid Cost	4,089.75		14,294.53	14,294.53	14,294.53
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
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	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
		TOTAL OPERATING EXPENSES	4,089.75	-	14,294.53	14,294.53	14,294.53
	3 ----	SUPPLIES AND MATERIALS:					
	3 0101	Supplies - Office					
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
	4 ----	EQUIPMENT RENTAL:					
	4 0200	Equipment Rental - Office					
	4___						
	4___						
	4___						
		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
	5 ----	CAPITAL OUTLAY:					
	5 0500	Office Equipment					
	5___						
	5___						
	5___						
	5___						
	5___						
	5___						
	5___						
	5___						
		TOTAL CAPITAL OUTLAY:	-	-	-	-	-
	7 ----	TRANSFERS OUT:					

	7 0200	Transfers					
	7 ____						
	7 ____						
		TOTAL TRANSFERS OUT	-	-	-	-	-
		TOTAL DISBURSEMENTS	4,089.75	-			
		TOTAL BUDGET OF DISBURSEMENTS			14,294.53	14,294.53	14,294.53
		NECESSARY CASH RESERVE					
		TOTAL REQUIREMENTS			14,294.53	14,294.53	14,294.53

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

	Code	Description
Fund	2700	Inheritance Tax
Function		

Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
				Officials Estimation	Board Proposed	Adopted
		(1)	(2)	(3)	(4)	(5)
271 00	NET FUND BALANCE, 7-1-	810,477.64	414,218.13	461,006.03	461,006.03	461,006.03
	INTERGOVERNMENTAL FEDERAL					
	TOTAL FEDERAL RECEIPTS	-	-	-	-	-
	INTERGOVERNMENTAL STATE					
344 01	Homestead Exemption					
344 05	Property Tax Credit					
346 01	Pro-Rate Motor Vehicle					
	TOTAL STATE RECEIPTS	-	-	-	-	-
	INTERGOVERNMENTAL LOCAL					
304 00	Motor Vehicle Taxes					
346 05	Nameplate Capacity Tax					
353 01	In-Lieu-of-Tax - 1957/Prior					
353 02	In-Lieu-of-Tax - 5% Gross Revenue					
353 03	In-Lieu-of-Tax - Housing Authority					
310 01	Inheritance Tax Int. and Penalties	58,520.14	133,405.94	50,500.00	50,500.00	50,500.00
	TOTAL LOCAL RECEIPTS	58,520.14	133,405.94	50,500.00	50,500.00	50,500.00
	TRANSFERS IN:					
590 02	Transfers					
	TOTAL TRANSFERS IN	-	-	-	-	-
305 00	PERSONAL & REAL PROPERTY TAXES					
	TOTAL RESOURCES AVAILABLE	868,997.78	547,624.07	511,506.03	511,506.03	511,506.03
	LESS: DISBURSEMENTS	454,779.65	86,618.04			
	BALANCE FORWARD	414,218.13	461,006.03			

	1 ----	PERSONAL SERVICES:					
	1 0100	Official's Salaries					
	1 0305	Regular Time Salary - Clerical					
	1 0405	Part-Time - Clerical					
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
		TOTAL PERSONAL SERVICES	-	-	-	-	-
	2 ----	OPERATING EXPENSES:					
	2 0100	Postal Services					
	2 0200	Telephone Services					
	2 1200	Maintenance and Repairs					
		Travel Expenses -					
	2 1701	Meals					
	2 1702	Lodging					
	2 1704	Mileage Allowance					
	2 1751	Dues, Subscriptions, Registrations, etc.					
	2 ____						
	2 9900	Miscellaneous	54,779.65		511,506.03	511,506.03	511,506.03
	2 ____						
	2 ____						
	2 ____						
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	2 ____						
	2 ____						
		TOTAL OPERATING EXPENSES	54,779.65	-	511,506.03	511,506.03	511,506.03
	3 ----	SUPPLIES AND MATERIALS:					
	3 0101	Supplies - Office					
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
	4 ----	EQUIPMENT RENTAL:					
	4 0100	Machine Hire		86,618.04			
	4 ____						
	4 ____						
	4 ____						
		TOTAL EQUIPMENT RENTAL	-	86,618.04	-	-	-
	5 ----	CAPITAL OUTLAY:					
	5 0500	Office Equipment					
	5 ____						
	5 ____						
	5 ____						
	5 ____						
	5 ____						
	5 ____						
	5 ____						
	5 ____						
		TOTAL CAPITAL OUTLAY:	-	-	-	-	-
	7 ----	TRANSFERS OUT:					

	7 0200	Transfers	400,000.00				
	7 ____						
	7 ____						
		TOTAL TRANSFERS OUT	400,000.00	-	-	-	-
		TOTAL DISBURSEMENTS	454,779.65	86,618.04			
		TOTAL BUDGET OF DISBURSEMENTS			511,506.03	511,506.03	511,506.03
		NECESSARY CASH RESERVE					
		TOTAL REQUIREMENTS			511,506.03	511,506.03	511,506.03

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

	Code	Description
Fund	5000	Grants
Function		

Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
				Officials Estimation	Board Proposed	Adopted
		(1)	(2)	(3)	(4)	(5)
271 00	NET FUND BALANCE, 7-1-	2,436.17	823.12	735.43	735.43	735.43
	INTERGOVERNMENTAL FEDERAL					
340 01	Grant Collections	1,449.00	3,044.63	49,264.57	49,264.57	49,264.57
	TOTAL FEDERAL RECEIPTS	1,449.00	3,044.63	49,264.57	49,264.57	49,264.57
	INTERGOVERNMENTAL STATE					
344 01	Homestead Exemption					
344 05	Property Tax Credit					
346 01	Pro-Rate Motor Vehicle					
	TOTAL STATE RECEIPTS	-	-	-	-	-
	INTERGOVERNMENTAL LOCAL					
304 00	Motor Vehicle Taxes					
346 05	Nameplate Capacity Tax					
353 01	In-Lieu-of-Tax - 1957/Prior					
353 02	In-Lieu-of-Tax - 5% Gross Revenue					
353 03	In-Lieu-of-Tax - Housing Authority					
	TOTAL LOCAL RECEIPTS	-	-	-	-	-
	TRANSFERS IN:					
590 02	Transfers					
	TOTAL TRANSFERS IN	-	-	-	-	-
305 00	PERSONAL & REAL PROPERTY TAXES					
	TOTAL RESOURCES AVAILABLE	3,885.17	3,867.75	50,000.00	50,000.00	50,000.00
	LESS: DISBURSEMENTS	3,062.05	3,132.32			
	BALANCE FORWARD	823.12	735.43			

	1 ----	PERSONAL SERVICES:					
	1 0100	Official's Salaries					
	1 0305	Regular Time Salary - Clerical					
	1 0405	Part-Time - Clerical					
	1 ____						
	1 0900	Retirement - County Share	103.40	163.02			
	1 1000	OASI County Share	201.24	205.85			
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
		TOTAL PERSONAL SERVICES	304.64	368.87	-	-	-
	2 ----	OPERATING EXPENSES:					
	2 0100	Postal Services					
	2 0200	Telephone Services					
	2 1200	Maintenance and Repairs					
		Travel Expenses -					
	2 1701	Meals					
	2 1702	Lodging					
	2 1704	Mileage Allowance					
	2 1751	Dues, Subscriptions, Registrations, etc.					
	2 ____						
	2 2500	Law Enforcement Costs	2,757.41	2,763.45	30,000.00	30,000.00	30,000.00
	2 ____						
	2 ____						
	2 ____						
	2 ____						
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	2___						
		TOTAL OPERATING EXPENSES	2,757.41	2,763.45	30,000.00	30,000.00	30,000.00
	3 ----	SUPPLIES AND MATERIALS:					
	3 0101	Supplies - Office					
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
	4 ----	EQUIPMENT RENTAL:					
	4 0200	Equipment Rental - Office					
	4___						
	4___						
	4___						
		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
	5 ----	CAPITAL OUTLAY:					
	5 0500	Office Equipment					
	5 1100	Other Equipment			20,000.00	20,000.00	20,000.00
	5___						
	5___						
	5___						
	5___						
	5___						
	5___						
	5___						
		TOTAL CAPITAL OUTLAY:	-	-	20,000.00	20,000.00	20,000.00
	7 ----	TRANSFERS OUT:					

	7 0200	Transfers					
	7 ____						
	7 ____						
		TOTAL TRANSFERS OUT	-	-	-	-	-
		TOTAL DISBURSEMENTS	3,062.05	3,132.32			
		TOTAL BUDGET OF DISBURSEMENTS			50,000.00	50,000.00	50,000.00
		NECESSARY CASH RESERVE					
		TOTAL REQUIREMENTS			50,000.00	50,000.00	50,000.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

	Code	Description
Fund	5400	Hand. Access
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	83,894.88	83,894.88	-	-	-
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		TOTAL LOCAL RECEIPTS	-	-	-	-	-
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	83,894.88	83,894.88	-	-	-
		LESS: DISBURSEMENTS	-	83,894.88			
		BALANCE FORWARD	83,894.88	-			

	1 ----	PERSONAL SERVICES:					
	1 0100	Official's Salaries					
	1 0305	Regular Time Salary - Clerical					
	1 0405	Part-Time - Clerical					
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
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	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
		TOTAL PERSONAL SERVICES	-	-	-	-	-
	2 ----	OPERATING EXPENSES:					
	2 0100	Postal Services					
	2 0200	Telephone Services					
	2 1200	Maintenance and Repairs					
		Travel Expenses -					
	2 1701	Meals					
	2 1702	Lodging					
	2 1704	Mileage Allowance					
	2 1751	Dues, Subscriptions, Registrations, etc.					
	2 ____						
	2 ____						
	2 ____						
	2 ____						
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	2 ____						
	2 ____						
		TOTAL OPERATING EXPENSES	-	-	-	-	-
	3 ----	SUPPLIES AND MATERIALS:					
	3 0101	Supplies - Office					
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
	4 ----	EQUIPMENT RENTAL:					
	4 0200	Equipment Rental - Office					
	4 ____						
	4 ____						
	4 ____						
		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
	5 ----	CAPITAL OUTLAY:					
	5 0500	Office Equipment					
	5 ____						
	5 0230	Courthouse Remodeling		83,894.88			
	5 ____						
	5 ____						
	5 ____						
	5 ____						
	5 ____						
	5 ____						
		TOTAL CAPITAL OUTLAY:	-	83,894.88	-	-	-
	7 ----	TRANSFERS OUT:					

	7 0200	Transfers					
	7 ____						
	7 ____						
		TOTAL TRANSFERS OUT	-	-	-	-	-
		TOTAL DISBURSEMENTS	-	83,894.88			
		TOTAL BUDGET OF DISBURSEMENTS			-	-	-
		NECESSARY CASH RESERVE					
		TOTAL REQUIREMENTS			-	-	-

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

	Code	Description
Fund		Ambulance
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	106,796.98	110,452.75	103,682.85	103,682.85	103,682.85
		INTERGOVERNMENTAL FEDERAL					
	340 01	Grant Collections		41,670.42			
		TOTAL FEDERAL RECEIPTS	-	41,670.42	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
	402 01	Ambulance Collections	23,802.28	18,318.13	20,000.00	20,000.00	20,000.00
	420 10	Capital Credits	1,142.50	921.42	900.00	900.00	900.00
		TOTAL LOCAL RECEIPTS	24,944.78	19,239.55	20,900.00	20,900.00	20,900.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	131,741.76	171,362.72	124,582.85	124,582.85	124,582.85
		LESS: DISBURSEMENTS	21,289.01	67,679.87			
		BALANCE FORWARD	110,452.75	103,682.85			

	1 ----	PERSONAL SERVICES:					
	1 0100	Official's Salaries					
	1 0305	Regular Time Salary - Clerical					
	1 0405	Part-Time - Clerical					
	1 0407	Medical - Part-Time	10,805.00	9,920.00	20,000.00	20,000.00	20,000.00
	1 1000	FICA County Share	826.73	758.99	2,000.00	2,000.00	2,000.00
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
		TOTAL PERSONAL SERVICES	11,631.73	10,678.99	22,000.00	22,000.00	22,000.00
	2 ----	OPERATING EXPENSES:					
	2 0100	Postal Services			100.00	100.00	100.00
	2 0200	Telephone Services	662.84	671.82	1,000.00	1,000.00	1,000.00
	2 1200	Maintenance and Repairs	2,131.45	1,947.47	5,500.00	5,500.00	5,500.00
		Travel Expenses -					
	2 1701	Meals					
	2 1702	Lodging					
	2 1704	Mileage Allowance					
	2 1751	Dues, Subscriptions, Registrations, etc.					
	2 1100	Data Processing	2,805.82	2,928.45	6,000.00	6,000.00	6,000.00
	2 9900	Miscellaneous	262.50	678.00	5,000.00	5,000.00	5,000.00
	2 ____						
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	2 ____						
		TOTAL OPERATING EXPENSES	5,862.61	6,225.74	17,600.00	17,600.00	17,600.00
	3 ----	SUPPLIES AND MATERIALS:					
	3 0101	Supplies - Office	375.28	190.20	3,000.00	3,000.00	3,000.00
	3 0115	Ambulance Supplies	990.43	371.86	10,000.00	10,000.00	10,000.00
	3 0209	Fuel	2,294.06	1,328.44	10,000.00	10,000.00	10,000.00
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
		TOTAL SUPPLIES AND MATERIALS	3,659.77	1,890.50	23,000.00	23,000.00	23,000.00
	4 ----	EQUIPMENT RENTAL:					
	4 0200	Equipment Rental - Office					
	4 ____						
	4 ____						
	4 ____						
		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
	5 ----	CAPITAL OUTLAY:					
	5 0500	Office Equipment			10,000.00	10,000.00	10,000.00
	5 0300	Machinery and Equipment	134.90	48,884.64	51,982.85	51,982.85	51,982.85
	5 ____						
	5 ____						
	5 ____						
	5 ____						
	5 ____						
	5 ____						
	5 ____						
		TOTAL CAPITAL OUTLAY:	134.90	48,884.64	61,982.85	61,982.85	61,982.85
	7 ----	TRANSFERS OUT:					

	7 0200	Transfers					
	7 ____						
	7 ____						
		TOTAL TRANSFERS OUT	-	-	-	-	-
		TOTAL DISBURSEMENTS	21,289.01	67,679.87			
		TOTAL BUDGET OF DISBURSEMENTS			124,582.85	124,582.85	124,582.85
		NECESSARY CASH RESERVE					
		TOTAL REQUIREMENTS			124,582.85	124,582.85	124,582.85

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

Fund	Code	Description
Function		Covid Am. Rescue

Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
				Officials Estimation	Board Proposed	Adopted
		(1)	(2)	(3)	(4)	(5)
271 00	NET FUND BALANCE, 7-1-	174,524.40	50,000.00	7,214.22	7,214.22	7,214.22
	INTERGOVERNMENTAL FEDERAL					
339 25	Covid Am. Rescue Funds	50,000.00	7,214.22	12,785.78	12,785.78	12,785.78
	TOTAL FEDERAL RECEIPTS	50,000.00	7,214.22	12,785.78	12,785.78	12,785.78
	INTERGOVERNMENTAL STATE					
344 01	Homestead Exemption					
344 05	Property Tax Credit					
346 01	Pro-Rate Motor Vehicle					
	TOTAL STATE RECEIPTS	-	-	-	-	-
	INTERGOVERNMENTAL LOCAL					
304 00	Motor Vehicle Taxes					
346 05	Nameplate Capacity Tax					
353 01	In-Lieu-of-Tax - 1957/Prior					
353 02	In-Lieu-of-Tax - 5% Gross Revenue					
353 03	In-Lieu-of-Tax - Housing Authority					
	TOTAL LOCAL RECEIPTS	-	-	-	-	-
	TRANSFERS IN:					
590 02	Transfers					
	TOTAL TRANSFERS IN	-	-	-	-	-
305 00	PERSONAL & REAL PROPERTY TAXES					
	TOTAL RESOURCES AVAILABLE	224,524.40	57,214.22	20,000.00	20,000.00	20,000.00
	LESS: DISBURSEMENTS	174,524.40	50,000.00			
	BALANCE FORWARD	50,000.00	7,214.22			

	1 ----	PERSONAL SERVICES:					
	1 0100	Official's Salaries					
	1 0305	Regular Time Salary - Clerical					
	1 0405	Part-Time - Clerical					
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
		TOTAL PERSONAL SERVICES	-	-	-	-	-
	2 ----	OPERATING EXPENSES:					
	2 0100	Postal Services					
	2 0200	Telephone Services					
	2 1200	Maintenance and Repairs					
		Travel Expenses -					
	2 1701	Meals					
	2 1702	Lodging					
	2 1704	Mileage Allowance					
	2 1751	Dues, Subscriptions, Registrations, etc.					
	2 ____						
	2 ____						
	2 ____						
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	2 ____						
		TOTAL OPERATING EXPENSES	-	-	-	-	-
	3 ----	SUPPLIES AND MATERIALS:					
	3 0101	Supplies - Office					
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
	4 ----	EQUIPMENT RENTAL:					
	4 0200	Equipment Rental - Office					
	4 ____						
	4 ____						
	4 ____						
		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
	5 ----	CAPITAL OUTLAY:					
	5 0500	Office Equipment					
	5 ____						
	5 0230	Covid Relief Projects	174,524.40	50,000.00	20,000.00	20,000.00	20,000.00
	5 ____						
	5 ____						
	5 ____						
	5 ____						
	5 ____						
	5 ____						
		TOTAL CAPITAL OUTLAY:	174,524.40	50,000.00	20,000.00	20,000.00	20,000.00
	7 ----	TRANSFERS OUT:					

	7 0200	Transfers					
	7 ___						
	7 ___						
		TOTAL TRANSFERS OUT	-	-	-	-	-
		TOTAL DISBURSEMENTS	174,524.40	50,000.00			
		TOTAL BUDGET OF DISBURSEMENTS			20,000.00	20,000.00	20,000.00
		NECESSARY CASH RESERVE					
		TOTAL REQUIREMENTS			20,000.00	20,000.00	20,000.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

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)

TO: BOYD COUNTY
TRACY REISER
BOX 26
BUTTE, NE 68722

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOYD

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
BOYD COUNTY	County-General	4,657,414	802,193,001	702,576,154	0.66

* *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 TAMMY HANEY, BOYD 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.

Tammy L Haney
(signature of county assessor)

8-11-25
(date)

CC: County Clerk, BOYD 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 30,866,083 Pers Prior 671,710,071 Real Prior
32,757,844 Pers Value 769,440,157 Real Value

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Boyd County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Nebraska Counties	until terminated	Area Agency on Aging	$4,000.00
Nebraska Counties	until terminated	Behavioral Health Act	$12,000.00
Boyd County and Holt County	until terminated	Boyd / Holt E911	$120,000.00
Boyd County and Fair Board	until terminated	Boyd County Ag	$9,000.00
State of Nebraska	until terminated	District 8 Probation	$1,513.53
Nebraska Counties	until termianted	Intitution Costs (Beatrice State)	$1,500.00
NE Counties	until terminated	New Interlocal Agreement	$0.00
Nebraska Counties	until terminated	Planning Health Costs	$5,000.00
State of NE	until terminated	University of NE (Extension)	$15,000.00
Boyd, Holt, Wheeler Counties	until terminated	Vetern Service Office	$18,000.00
		Total Amount used as Lid Exemption	**$186,013.53**

Lid Exemption no longer applicable

f Nebraska } ss.

hn Wells, being first duly sworn
and say that I am the publisher of
The Butte Gazette
Butte, Nebraska 68722

newspaper under the statutes of
ka, printed and published weekly
County, Nebraska, and of general
tion in said county; that said
per at all times herein stated has
nted in the English language, and
newspaper is printed wholly or in
offices maintained in Butte and
in said county; that the annexed
hich is made a part of this affidavit
lished in said newspaper for

1 successive weeks in the
and entire issues of said
er and not in any supplement
he first publication of said notice

ade in the issue of the 18th
September, 2025 and the
cation being made in the issue of
th day of September,
.5.

Jon Wells
Publisher

d and sworn to before me this
day of September
025.

L Brunner
Notary Public

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 23rd day of September, 2025 at 1 o'clock, P.M. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

FUNDS	Actual Disbursements 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	$ 2,562,597.54	$ 2,421,588.42	$ 3,235,532.53	$ 750,000.00	$ 1,635,532.53	$ 2,350,000.00
Road	$ 1,064,058.21	$ 836,836.10	$ 1,383,002.94	$ 125,000.00	$ 1,508,002.94	$ -
Bridge	$ 2,873,911.91	$ 3,262,945.69	$ 2,332,141.00	$ -	$ 2,332,141.00	$ -
STOP Program	$ 490.00	$ 441.00	$ 5,000.00	$ -	$ 5,000.00	$ -
Drug Law Enfrc.	$ -	$ -	$ 5,000.00	$ -	$ 5,000.00	$ -
Reg. of Deeds P&M	$ 2,129.91	$ 3,318.70	$ 4,684.48	$ -	$ 4,684.48	$ -
Veterans' Aid	$ 4,089.75	$ -	$ 14,294.53	$ -	$ 14,294.53	$ -
Inheritance Tax	$ 454,779.65	$ 86,618.04	$ 511,506.03	$ -	$ 511,506.03	$ -
Grants	$ 3,062.05	$ 3,132.32	$ 50,000.00	$ -	$ 50,000.00	$ -
Hand. Access	$ -	$ 83,894.88	$ -	$ -	$ -	$ -
Ambulance	$ 21,289.01	$ 67,679.87	$ 124,582.85	$ -	$ 124,582.85	$ -
COVID Am. Resc.	$ 174,524.40	$ 50,000.00	$ 20,000.00	$ -	$ 20,000.00	$ -
						$ -
						$ -
						$ -
TOTALS	$ 7,160,932.43	$ 6,816,455.02	$ 7,685,744.36	$ 875,000.00	$ 6,210,744.36	$ 2,350,000.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 2,350,000.00	$ 2,350,000.00

Unused Property Tax Request Authority available for next year $ 100,453.74

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 23rd day of September, 2025 at 7 o'clockP.M. 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	8,956,549.76	7,685,744.36	-14%
Property Tax Request	$ 2,050,000.00	$ 2,350,000.00	15%
Valuation	702,576,154	802,193,001	14%
Tax Rate	0.291783	0.292947	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.255589		

AFFIDAVIT OF PUBLICATIO:

CASE NO. _____

Boyd County
State of Nebraska } ss.
ss.

I, John Wells, being first duly sworn depose and say that I am the publisher of

The Butte Gazette
Butte, Nebraska 68722

a legal newspaper under the statutes of Nebraska, printed and published weekly in Boyd County, Nebraska, and of general circulation in said county; that said newspaper at all times herein stated has been printed in the English language, and that said newspaper is printed wholly or in part in offices maintained in Butte and Spencer in said county; that the annexed notice which is made a part of this affidavit was published in said newspaper for

1 successive weeks in the regular and entire issues of said newspaper and not in any supplement thereof, the first publication of said notice being made in the issue of the 18th day of September, 2025 and the last publication being made in the issue of the 18th day of September, 2025.

John Wells
Publisher

Subscribed and sworn to before me this 18 day of September A.D., 2025.

Tracy L Birmeier
Notary Public

GENERAL NOTARY - State of Nebraska
TRACY L. BIRMEIER
My Comm. Exp. May 23, 2028

Publication Fee $ 16.00

...and 1 loss on the season. ...e loss came despite a team effort ...owing the boys never giving up ...en when the defense couldn't find ... answer for the Cardinals and ...e Spartan offense couldn't find a ...ove. Bright spots for the evening ...ere Boyd County finding the end ...ne in the 4th quarter and to their ...silience of battling through some ...uries and illness. The Spartans ...ll take the loss and lessons learned ...ck to the practice field and get to ...rk. The experience gained despite ...rough loss is invaluable moving ...rward.

...yds. ...successful ... to Barrett for 16 yds was the lone completion on the night.

Spartan defense recorded 40 total tackles. Ben Schmitz came up big with 10 tackles (9 solo), Charlie Adams 9 (6 solo), Barrett Koenig and Cooper Holz each contributed 4 tackles, Gabe Adams and Hayden Hoffman chipped in 3 each.

Coming up next, the Spartans will host the 3-0 Wausa Vikings on Friday the 19th with a 7:00pm kickoff.

Try The Want Ads

HELP WANTED

Need a person willing to do all cooking/cleaning for a guiding outfit during the deer season camps (currently one week in September and the end of October through mid-December). Must be able to cook home cooked, family- style meals for large groups up to 10 people. Must be able to also keep up with daily household cleaning/maintenance. You will be responsible for all cooking, dishwashing, general household cleaning as well as washing/changing sheets when our groups switch over. Long hours during this period, as you will be expected to put out a breakfast meal as well as clean up after the supper meal. All groceries and cleaning products are provided.
Located in O'Neill, NE. Pay is $25 per hour.
Please contact James at 406-369-0160 or email inquiries to jamesbrion@icloud.com.

The budget hearing was opened at 1:00 p.m. as advertised with Nicolaus, Ruda, Roth, Liewer, Hull, Sinclair and Derickson present. Also present for the budget hearing was Mike Pommer, budget preparer. No one from the public attended. The budget hearing was closed at 1:00 p.m.

After the public hearing, the board reconvened the regular board meeting. It was moved by Sinclair and seconded by Hull to adopt the 2025-2026 budget as presented. Ayes: all. Motion carried.

It was moved by Ruda and seconded by Sinclair to adopt the following resolution. Ayes: all. Motion carried.

Resolution #2025-09-23-3

Whereas, the Boyd County Budget as adopted September 23, 2024 incorporates certain transfers of monies between funds and

Whereas, these transfers enable a stable tax base and adequate cash flow in existing funds.

Now Therefore be it Resolved by the Boyd County Board of Supervisors that the Clerk and Treasurer are hereby authorized to make the necessary transfers as adopted in the County Budget to wit:

Transfer From General Fund to Bridge Fund $1,200,0000.00

Further that the Treasurer may make the above transfer at her discretion when sufficient balances allow but the transfers shall be make no later than June 30, 2026.

Signed and adopted this 23rd day of September, 2025

Signed: Alan Nicolaus, Chairman

Attested: Tracy Reiser, Boyd County Clerk

It was moved by Sinclair and seconded by Ruda to adjourn the meeting. Ayes: all. Motion carried. The meeting of the Boyd County Board of Supervisors adjourned at 1:20 p.m. The next meeting of the Boyd County Board of Supervisors will be Tuesday, October 14, 2025, at 9:00 a.m. The next regular meeting will be Tuesday, October 28, 2025, at 9:00 a.m.

_____
Chairman

Attest: _____
County Clerk

Joint Public Hearing September 23, 2025

Meeting Documentation

Meeting was held Tuesday, September 23rd, 2025 at 7:00 p.m. in the Boyd County Courthouse, Butte NE

Members of the public that wanted to speak signed in at the door of the meeting.

Notice was given by: Pink Postcard and Publication in the Spencer Advocate

In attendance for presentation was Alan Nicoluas, Boyd County Chairman of the Boyd County Supervisors. Six other board members of the Boyd County Board of Supervisors were also present.

There were approximately 9 members of the public present.

7:00 p.m. the meeting was opened by Tracy Reiser, Boyd County Clerk, who announced that this was a hearing where a brief overview of the county budget and why the county is exceeding their tax allocation will be given. At the conclusion of the presentation there would be time for the public to speak if they wished to.

Alan Nicoluas gave his presentation to the public.

Public comments were heard from: Marge Nolan, Tom Schuman, Duane Reiman, Carl Schuman, Guy Polinski and Trudy Waterman. A period of time was spent with questions and answers.

The meeting was adjourned at 7:55 p.m.

Tracy Reiser

Tracy Reiser

Boyd County Clerk

The meeting of the Boyd County Board of Equalization was reconvened at 9:00 a.m. with Nicolaus, Sinclair, Hull, Liewer, Roth and Ruda present. Derickson was absent. Tammy Haney, Boyd County Assessor, was also present with the board. It was moved by Liewer and seconded by Hull to approve tax correction #132 as presented. Ayes: Sinclair, Hull, Liewer, Roth, Ruda and Nicolaus. Absent: Derickson. Motion carried.

The meeting of the Boyd County Board of Equalization recessed at 9:02 a.m.

_____
Chairman

Attest: _____
County Clerk

The meeting of the Boyd County Board of Supervisors was called to order at 9:02 A.M. by Chairman Nicolaus with Nicolaus, Sinclair, Hull, Liewer, Roth and Ruda present. Derickson was absent. The Chairman stated that the open meetings act is posted on the door.

Rex Stolcpart was present with the board to discuss the Weed Control Superintendent position. It was moved by Ruda and seconded by Sinclair to hire Rex Stolcpart as Boyd County Weed Control Superintendent effective immediately. The wage will be $21.00 per hour. Ayes: Sinclair, Hull, Liewer, Roth, Ruda and Nicolaus. Absent: Derickson. Motion carried.

It was moved by Sinclair and seconded by Roth to approve the minutes of the previous meeting as published. Ayes: Sinclair, Hull, Liewer, Roth, Ruda and Nicolaus. Absent: Derickson. Motion carried.

The following claims were then examined by the board.

GENERAL FUND	
Total General Fund salaries	56895.08
Amazon, supplies	32.87
Ameritas Life, retirement	4329.79
Ameritas Life, dental	655.20
Applied Connective Technologies, IT services	998.20
ASIA Motors, vehicle	8285.00
AT&T Mobility, phone	300.26
BASCO, LLC, fuel	348.26
Bernt, Donna, mileage	18.85
Biglins Mortuary, services	735.00
Boyd County Sheriff, fees	78.80
Boyd County Sheriff, checks	25.74
Boyd County Sheriff, checks	110.37
Butte Farm Supply, fuel	2679.60
Butte Implement, services	53.73
Cahoys General Store, jury expense	173.72
Cherry County Hospital, inmate exp	203.30
Colonial Life, Insurance	39.30
DAS State Accounting, as400 use	453.00
Elan Financial Services, shf credit card	203.99

Election Systems & Software, election exp	5043.96
Ernies Body Shop, services	203.00
Galyen Boettcher Baier, atty fees	2246.25
Great American Financial Serv, services	129.00
Holt County Sheriff, inmate	642.54
Holt Co Treasurer, Vet Service & Surveyor	3205.48
Holz, Amy, mileage and reimbursement	179.71
IRS, co share oasi	4352.46
Jack's Uniform & Equip, supplies	1315.06
Jury Fees	2741.93
Keya Paha Co Treasurer, reimbursement	492.80
Kienke, Rosa, mileage	775.76
Knepper, Les, mileage	43.50
Microfilm Imaging Systems Inc, services	78.00
Mips Inc, services	1942.01
NACO, dues	175.00
NHHS, costs	93.00
NPPD, electricity	330.69
NNTC, phone	649.08
ODP Business Solutions, supplies	38.92
Office Products Center, supplies	129.62
One Office Solution, supplies	28.10
Region IV, Inc, services	1118.00
Region 2 Weed Control Mang, dues	50.00
Schuman, Carl, prior service	10.00
Short Stop, fuel	243.92
Six Star Sanitation, trash removal	85.00
Spencer Advocate, services	1739.33
TNS Farm, jury expense	72.00
University of NE, ext salary	4025.48
Valley County Sheriff, service fees	18.00
Village of Butte, water	83.56
Vision Service Plan, insurance	154.34
Witness Fees, jury trial	297.75
WM Krotter co, supplies	329.37
Total General Fund	109582.68

ROAD FUND

ROAD1

Hull, Greg, labor	1408.00
Total Road 1	1408.00

ROAD2

NPPD, electricity	36.84
Ponca Valley Oil, supplies	23.98
Spencer, William, labor	1364.00
Total Road 2	1424.82

ROAD3

BASCO, LLC, fuel	23.26
BS Enterprises, blades	4900.00

Holmberg, Clayton, labor	1804.00
Total Road 3	6727.26
ROAD4	
Bernt Trucking, gravel	3860.00
Butte Farm Supply, fuel	1513.20
Liewer, Dave, labor	1760.00
Power Plan, repairs	917.28
Total Road 4	8050.48
ROAD5	
Butte Farm Supply, fuel	1852.50
Deere Credit, maintainer payment	13360.93
K&S Mobile Welding, repairs	379.50
Naper Transport, gravel	1135.00
Nicolaus, Alan, labor	2211.00
Power Plan, repairs	290.76
T and E Rock, gravel	12650.00
Tony Drueke Trucking, gravel	5500.00
Total Road 5	37379.69
ROAD6	
Bernt Trucking Inc, gravel	7225.00
Butte Implement, supplies	44.67
Mulehead Gravel, gravel	975.68
NPPD, electricity	94.12
Sapp Bros, supplies	31.50
Village of Butte, electricity	32.20
Roth, Kody, labor	548.90
Total Road 6	8952.07
ROAD7	
Bernt Trucking, gravel	790.50
Hiatt, Austin, labor	1419.00
Hiatt, Austin, mileage	27.55
NAPA Auto, parts	18.83
Swartz, Austin, labor	126.00
Team Lab, road patch	3183.00
Total Road 7	5564.88
ROAD MISCELLANEOUS	
Deere Credit, maintainer payment	40082.80
Total Road Miscellaneous Fund	40082.80
Total Road Fund	109590.00
BRIDGE FUND	
Total Wages	9650.47
Agronomy Solutions LLC, seed	708.00
Amazon Services, supplies	37.89
AT&T Mobility, phone	110.14
Bernt Trucking, gravel	989.00
Bowman Consulting, engineering	525.00
BS Enterprises, signs	110.00
Butte Farm Supply, fuel	488.50
Butte Implement Co, repairs	5.20

Crowne Plaza, room	339.90
Gentele Construction, mach hire	1087.50
Holz, Lee, mileage	36.94
IRS, Co share oasi	1552.31
Joel Sinclair LLC, mach hire	1500.00
Landmark Surveying Assoc, surveying	1440.00
NAPA Auto Parts, supplies	42.48
Sapp Bros, supplies	42.00
Short Stop, fuel	313.06
Wagner Building & Supply, supplies	69.00
Wm Krotter Co, supplies	143.53
Total Bridge Fund	19190.92
PRESERVATION & MODERNIZATION FUND	
Mips, services	230.90
Total Preservation & Modernization Fund	230.90
AMBULANCE FUND	
Bernt, Donna, amb labor	429.00
Bernt, R Scott, amb labor	99.00
Butte Farm Supply, fuel	146.82
Bound Tree Medical LLC, supplies	171.98
Drueke, Elizabeth, amb labor	42.00
Elan Financial, supplies	750.00
IRS, oasi co share	54.55
Nicolaus, Loren, amb labor	143.00
NNTC. Phone	84.00
Total Ambulance Fund	1920.35

It was moved by Liewer and seconded by Sinclair to approve the above claims, except for claim numbers 26040008, 26040097 and 26040135, subject to any unpaid personal property taxes. Ayes: Sinclair, Hull, Liewer, Roth, Ruda and Nicolaus. Absent: Derickson. Motion carried.

It was moved by Ruda and seconded by Roth to approve claim numbers 26040008, 26040097 and 26040135 subject to any unpaid personal property taxes. Ayes: Hull, Liewer, Roth, Ruda and Nicolaus. Abstain: Sinclair. Absent: Derickson. Motion carried.

The Clerk's, Sheriff's and Ambulance monthly reports for the month of March 2026 were examined by the board.

A discussion was had on the Health Insurance quotes that were given to the county board last meeting, It was moved by Roth and seconded by Ruda to decline offering health insurance but keep the stipend in place. Ayes: Sinclair, Hull, Liewer, Roth, Ruda and Nicolaus. Absent: Derickson. Motion carried.

Matt McHale, Boyd County Sheriff, was present with the board. It was moved by Hull and seconded by Sinclair to authorize the sheriff to offer up to $4000.00 bonus for certified law enforcement deputies that come to work in Boyd County. Ayes: Sinclair, Hull, Liewer, Roth, Ruda and Nicolaus. Absent: Derickson. Motion carried.

The sheriff also discussed vision and dental insurance for his secretary. After discussion it was moved by Sinclair and seconded by Liewer to approve dental and vision (employee and spouse) insurance to the sheriff secretary. The county will pay the premium. Ayes: Sinclair, Hull, Liewer, Roth, Ruda and Nicolaus. Absent: Derickson. Motion carried.

It was moved by Ruda and seconded by Liewer to approve the pledged securities as presented by the Tri-County Bank (formerly Butte State Bank). Ayes: Sinclair, Hull, Liewer, Roth, Ruda and Nicolaus. Absent: Derickson. Motion carried.

Andy Forney from DA Davidson Co was present with the board. A discussion was held on paying off 2 out of 3 of the bonds the county has. It was moved by Ruda and seconded by Sinclair to adopt the following resolution. Ayes: Sinclair, Hull, Liewer, Roth, Ruda and Nicolaus. Absent: Derickson. Motion carried.

RESOLUTION 2026-04-28-1

BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF BOYD, IN THE STATE OF NEBRASKA (the "County"):

Section 1. The following bonds are now outstanding and unpaid interest-bearing obligations of the County:

(a) Limited Tax County Road Bonds, Series 2020B, issued by the County, date of original issue – December 17, 2020, in the principal amount of $440,000, becoming due and bearing interest as follows (the **"Called 2020B Bonds"**):

Principal Amount	Maturing January 15 of Year	Interest Rate	CUSIP
220,000	2027	0.750	103295 AG6
220,000	2028	0.900	103295 AH4

The Called 2020B Bonds were authorized by a Bond Resolution approved May 14, 2019, and amended November 24, 2020, and a Bond Purchase Agreement dated December 3, 2020, (collectively, the **"2020B Resolution"**), and are redeemable at the option of the County at any time on or after January 15, 2023, at a redemption price equal to 100% of the principal amount thereof plus accrued interest to the date fixed for redemption.

The Called 2020B Bonds are unpaid and a legal liability against the County, provision for the payment of which may be made by the lawful application of available funds of the County.

(a) Limited Tax County Road Bonds, Series 2023, issued by the County, date of original issue – October 24, 2023, in the principal amount of $860,000, becoming due and bearing interest as follows (the **"Called 2023 Bonds"**):

Principal Amount	Maturing January 15 of Year	Interest Rate	CUSIP
185,000	2028	4.700	103295 AJ0
315,000	2031	4.800	103295 AK7
360,000	2034	5.000	103295 AL5

The Called 2020B Bonds were authorized by a Bond Resolution approved October 10, 2023, and a Bond Purchase Agreement dated October 20, 2023, (together, the **"2023 Resolution"**), and are redeemable at the option of the County at any time on or after January 15, 2023, at a redemption price equal to 100% of the principal amount thereof plus accrued interest to the date fixed for redemption.

The Called 2023 Bonds are unpaid and a legal liability against the County, provision for the payment of which may be made by the lawful application of available funds of the County.

Section 2. The Called 2020B Bonds are hereby irrevocably called for redemption and payment on June 4, 2026 (the **"2020B Redemption Date"**) at a redemption price equal to the principal amount thereof plus accrued interest thereon to the Redemption Date. The Called 2020B Bonds shall cease to bear interest on and after the 2020B Redemption Date.

Notice of the call for redemption, identifying the Called 2020B Bonds, shall be given by the paying agent for the Called 2020B Bonds, BOKF, National Association, Lincoln, Nebraska (the **"Called 2020B Bonds Paying Agent"**) at least thirty days prior to the 2020B Redemption Date in accordance with the provisions of the 2020B Resolution; provided, however, that failure to give such notice, or any defect therein, shall not affect the validity of any proceedings for the redemption of any obligations with respect to which no such failure has occurred. Any notice provided in the manner indicated in the 2020B Resolution shall be conclusively presumed to have been duly given, whether or not the registered owner of such Called 2020B Bond receives the notice.

The County shall deposit $441,401.58 with the 2020B Bonds Paying Agent on or before the 2020B Redemption Date in a manner which allows the Called 2020B Bonds to be paid and redeemed on the 2020B Redemption Date.

The Called 2020B Bonds Paying Agent is hereby irrevocably instructed to provide notice to each registered owner of the Called 2020B Bonds not less than thirty days prior to the 2020B Redemption Date, all in accordance with the 2020B Resolution.

Section 3. The Called 2023 Bonds are hereby irrevocably called for redemption and payment on July 15, 2026 (the **"2023 Redemption Date"**) at a redemption price equal to the principal amount thereof plus accrued interest thereon to the Redemption Date. The Called 2023 Bonds shall cease to bear interest on and after the 2023 Redemption Date.

Notice of the call for redemption, identifying the Called 2023 Bonds, shall be given by the paying agent for the Called 2023 Bonds, BOKF, National Association, Lincoln, Nebraska (the **"Called 2023 Bonds Paying Agent"**) at least thirty days prior to the 2023 Redemption Date in accordance with the provisions of the 2023 Resolution; provided, however, that failure to give such notice, or any defect therein, shall not affect the validity of any proceedings for the redemption of any obligations with respect to which no such failure has occurred. Any notice provided in the manner indicated in the 2023 Resolution shall be conclusively presumed to have been duly given, whether or not the registered owner of such Called 2023 Bond receives the notice.

The County shall deposit cash or United States Treasury State and Local Government Series Securities or both on June 4, 2026, in an amount sufficient to produce $880,907.50 for payment and redemption of the Called 2023 Bonds on the 2023 Redemption Date, and shall provide payment for the services of the Called 2023 Bonds Paying Agent in an amount determined appropriate by the Chair of the Board of the County. The Called 2023 Bonds Paying Agent is hereby directed to apply all of such funds and securities to the payment and redemption of the Called 2023 Bonds on the 2023 Redemption Date. The deposit of funds described herein shall be irrevocable and for the benefit of the holders of the Called 2023 Bonds as called for redemption in accordance with Section 10-126, R.R.S. Neb., as amended.

The Called 2023 Bonds Paying Agent is hereby irrevocably instructed to provide notice to each registered owner of the Called 2023 Bonds not less than thirty days prior to the 2023 Redemption Date, all in accordance with the 2023 Resolution.

Section 3. A true copy of this Resolution shall be filed with BOKF, National Association, as the Called 2020B Bonds Paying Agent and Called 2023 Bonds Paying Agent no later than 30 days prior to the 2020B Redemption Date.

ADOPTED this 28th day of April, 2026.

Signed: Alan Nicolaus, Chairman Attest: Tracy Reiser, Boyd County Clerk

The Budget Hearing was opened at 11:00 a.m. as advertised. After Discussion, it was moved by Roth and seconded by Ruda to close the budget hearing. Ayes: Sinclair, Hull, Liewer, Roth, Ruda and Nicolaus. Absent: Derickson. Motion carried. The budget hearing was closed at 11:20 a.m. It

was moved by Ruda and seconded by Sinclair to adopt the amended budget. Ayes: Sinclair, Hull, Liewer, Roth, Ruda and Nicolaus. Absent: Derickson. Motion carried.

It was moved by Sinclair and seconded by Hull to give Lee Holz a $1.00 per hour raise effective immediately. Ayes: Sinclair, Hull, Liewer, Roth, Ruda and Nicolaus. Absent: Derickson. Motion carried.

It was moved by Ruda and seconded by Roth to lease 4 tractors from Titan Machinery: Case IH Max 135, Case IH Max 150, Case IH Max 125, Case IH Max 150. Ayes: Sinclair, Hull, Liewer, Roth, Ruda and Nicolaus. Absent: Derickson. Motion carried.

It was moved by Sinclair and seconded by Roth to adjourn the meeting. Ayes: all. Motion carried. The meeting of the Boyd County Board of Supervisors adjourned at 11:30 a.m. The next meeting of the Boyd County Board of Supervisors will be Tuesday, May 26th, 2026 at 9:00 a.m.

_____
Chairman

Attest: _____
County Clerk

AFFIDAVIT OF PUBLICATION

CASE NO. _____

Boyd County
State of Nebraska } ss.
ss.

I, **John Wells**, being first duly sworn depose and say that I am the publisher of

The Butte Gazette
Butte, Nebraska 68722

a legal newspaper under the statutes of Nebraska, printed and published weekly in Boyd County, Nebraska, and of general circulation in said county; that said newspaper at all times herein stated has been printed in the English language, and that said newspaper is printed wholly or in part in offices maintained in Butte and Spencer in said county; that the annexed notice which is made a part of this affidavit was published in said newspaper for

1 successive weeks in the regular and entire issues of said newspaper and not in any supplement thereof, the first publication of said notice being made in the issue of the 23rd day of April, 2026 and the last publication being made in the issue of the 23rd day of April, 2026.

John Wells
Publisher

Subscribed and sworn to before me this 23 day of April A.D. 2026

Tracy L Birmeier
Notary Public

GENERAL NOTARY - State of Nebraska
TRACY L. BIRMEIER
My Comm. Exp. May 23, 2026

Publication Fee $ 130.00

power move.

DOES YOUR basement or



Your Story.
Their Trusted Source.

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AVIT OF PUBLICATION

NO. _____

nty
ebraska } ss.

Wells, being first duly sworn
d say that I am the publisher of

The Butte Gazette
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_____ successive weeks in the
and entire issues of said
r and not in any supplement
e first publication of said notice

de in the issue of the 23rd

April, 2026 and the

ation being made in the issue of

4th day of April,

Jan Wells
Publisher

BOYD COUNTY, NEBRASKA

NOTICE OF AMENDED 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 28th day of April 2026 at the Boyd County Courthouse at 11 o'clock A.M., for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed amended budget. The budget is being amended to reflect higher than expected aid received in the Bridge Fund, along with subsequent expenses. 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	$ 2,562,597.54	$ 2,421,588.42	$ 3,235,532.53	$ 750,000.00	$ 1,635,532.53	$ 2,350,000.00
Road	$ 1,064,058.21	$ 836,836.10	$ 1,383,002.94	$ 125,000.00	$ 1,508,002.94	$ -
Bridge	$ 2,873,911.91	$ 3,262,945.69	$ 3,532,141.00	$ -	$ 3,532,141.00	$ -
STOP Program	$ 490.00	$ 441.00	$ 5,000.00	$ -	$ 5,000.00	$ -
Drug Law Enfrc.	$ -	$ -	$ 5,000.00	$ -	$ 5,000.00	$ -
Reg. of Deeds P&M	$ 2,129.91	$ 3,318.70	$ 4,684.48	$ -	$ 4,684.48	$ -
Veterans' Aid	$ 4,089.75	$ -	$ 14,294.53	$ -	$ 14,294.53	$ -
Inheritance Tax	$ 454,779.65	$ 86,618.04	$ 511,506.03	$ -	$ 511,506.03	$ -
Grants	$ 3,062.05	$ 3,132.32	$ 50,000.00	$ -	$ 50,000.00	$ -
Hand. Access	$ -	$ 83,894.88	$ -	$ -	$ -	$ -
Ambulance	$ 21,289.01	$ 67,679.87	$ 124,582.85	$ -	$ 124,582.85	$ -
COVID Am. Resc.	$ 174,524.40	$ 50,000.00	$ 20,000.00	$ -	$ 20,000.00	$ -
						$ -
						$ -
						$ -
TOTALS	$ 7,160,932.43	$ 6,816,455.02	$ 8,885,744.36	$ 875,000.00	$ 7,410,744.36	$ 2,350,000.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 2,350,000.00	$ 2,350,000.00

Unused Property Tax Request Authority available for next year $ 100,453.74

The meeting of the Boyd County Board of Equalization was reconvened at 9:00 a.m. with all members present. Tammy Haney, Boyd County Assessor, was also present. It was moved by Ruda and seconded by Sinclair to approve the "Overvalued, Undervalued or Omitted Real Property for Assessment Year 2026" as presented. Ayes: all. Motion carried.

The meeting of the Boyd County Board of Equalization recessed at 9:03 A.M.

_____
Chairman

Attest: _____
County Clerk

June 23, 2026

The meeting of the Boyd County Board of Supervisors was called to order at 9:00 A.M. by Chairman Nicolaus with Nicolaus, Derickson, Sinclair, Hull, Liewer, Roth and Ruda present. The open meetings act is posted on the door.

It was moved by Derickson and seconded by Ruda to approve the minutes of the last meeting as published. Ayes: Derickson, Sinclair, Roth, Ruda and Nicolaus. Abstain: Hull and Liewer. Motion carried.

Matt McHale, Boyd County Sheriff, was present to discuss vehicles. It was moved by Ruda and seconded by Hull to authorize the sheriff to purchase a new 2026 Ford F150 from Anderson Ford. The bridge will pay $15,000.00 and the sheriff will pay the rest out of his budget $33652.00. Instead of trading in the 2021 Dodge, this pickup will be used by Boyd County Weed Control. Ayes: all. Motion carried.

The following claims were then examined by the board.

GENERAL FUND

Total General Fund salaries	56797.61
Ameritas Life, retirement	4243.91
Ameritas Life Ins Corp, insurance	786.48
Anderson Ford, shf vehicle	33652.00
Appeara, services	137.77
Applied Connective Technologies, email services	3090.41
AT&T Mobility, shf phone	253.51
BASCO LLC, shf exp	288.59
Black, Melanie, mileage	58.80
Boyd County Assessor, postage	88.26
Boyd County Clerk, weed map	25.00
Boyd County Extension, supplies	37.42
Colonial Life, insurance	39.30
Elan Financial Services, shf credit card	1168.36
Elkhorn Valley Family Medical, inmate expense	105.00
Finnegan, Cory, mileage	29.00
Gillaspie, Nathan, mileage	51.30
Great American Financial, copier rent	129.00

Hanefeldt, Jerry, services	10000.00
Holiday Inn express, room	239.90
Holt Co Treasurer, Vet Serv & probation costs	2705.93
Holt County Sheriff, jail expense	2850.00
IRS, co share oasi	4345.00
Johnston, Bethany, mileage	59.45
Kienke, Rosa. Mileage	299.43
Lechtenberg, Lisa, mileage	14.20
Medical Enterprises Inc, drug testing	72.00
Microfilm Imaging Systems Inc, microfilming	78.00
Mips Inc, services	4144.04
Motorola Solutions Inc, radios	22254.78
NAPA Auto Parts, repairs	148.37
NACO, dues	1667.56
NHHS, services	93.00
NPPD, electricity	325.22
NE Weed Control Assoc, registration	150.00
Nicolaus, Alan, mileage	588.70
Nielsen, Leslie, mileage	81.20
NIRMA, insurance	63399.00
NNTC, phone	658.64
North Central RC&D, dues	200.00
Office Products Center, supplies	331.22
One Office Solution, supplies	1094.20
Physician Lab PC, autopsy	560.50
Platte Valley Communications, supplies	85.00
Quill Corporation, supplies	716.16
Rasmussen Mechanical Services, ct house	6179.57
Reiman, Carie, mileage	1.45
Republic underwriters Inc, expenses	21.14
Schuman, Carl, prior service	10.00
Short Stop, weed fuel	240.49
Six Star Sanitation, trash removal	85.00
Spencer Advocate, services	292.78
Swanson Tech Services, services	27.50
Village of Butte, water	84.76
Vision Service Plan, insurance	212.27
Vogt, Emma, mileage	184.60
Walnofer, Debra, mileage	163.85
WM Krotter Co, supplies	506.38
Total General Fund	226153.01

ROAD FUND

ROAD1

Bs Enterprises, blades	1396.00
Hull, Greg, labor	1716.00
J&J Material, gravel	1064.40
Total Road 1	4176.40

ROAD2

Bernt Trucking, gravel

Emme Sand & Gravel, gravel	5839.21
John Deere Financial, repairs	269.00
NPPD, electricity	36.84
Ponca Valley Oil Co, fuel	23.98
Power Plan, repairs	428.89
Spencer, William, labor	1584.00
Tony Drueke Trucking Inc, trucking	525.00
Village of Stuart, gravel	3514.80
Total Road 2	12221.72
ROAD3	
BASCO LLC, def	22.60
Butte Farm Supply, fuel	2767.50
Grubb Grinding, mach hire	3797.50
Holmberg, Clayton, labor	1012.00
J&J Material, gravel	6484.10
NMC Exchange LLC, repairs	476.49
Total Road 3	14560.19
ROAD4	
Gentele Trucking, mach hire	955.94
Liewer, Dave, labor	2024.00
Total Road 4	2979.94
ROAD5	
Butte Farm Supply, fuel	2070.00
Lechtenberg Gravel, gravel	1250.00
Naper Transport, gravel	1020.00
Nicolaus, Alan, labor	1771.00
T&E Rock, gravel	18700.00
Tony Drueke Trucking, trucking	375.00
Village of Stuart, gravel	3712.80
Total Road 5	28898.80
ROAD6	
Butte Farm Supply, fuel	2146.50
NPPD, electricity	53.33
Roth, Kody, labor	835.56
Village of Butte, water	32.00
Total Road 6	3067.39
ROAD7	
Bs Enterprise, blades	1102.00
Butte Farm Supply, fuel	2322.00
Hiatt, Austin, labor	594.00
Hiatt, Austin, mileage	12.33
Midwest Repair, mach hire	589.95
NAPA Auto, parts	10.96
Total Road 7	4631.24
Total Road Fund	70535.68
BRIDGE FUND	
Total Wages	8354.00

Amazon, supplies	10.84
Anderson Ford, old shf vehicle	15000.00
AT&T Mobility, cell phone	110.14
Bernt Trucking, gravel	125.00
Black, Rex, fence	93.50
BOKF, interest	30968.75
BS Enterprise, culverts	13910.00
Butte Farm Supply, fuel	603.58
Classen, Kent, fence	85.80
Colonial Research Chemical Corp, supplies	705.00
Elite Door, shop door	1926.50
Five Star Insulating, shop repairs	11246.40
Holt County Treasurer, culvert	14525.00
IRS, Co share oasi	1368.63
J&J Materials, gravel	3661.56
Koenig, Michael, fence	91.30
NAPA Auto Parts, repairs	91.53
Short Stop, fuel	215.50
Spencer Advocate, advertising	17.89
Titan Machinery, repairs	840.00
WM Krotter Co, supplies	637.08
Total Bridge Fund	104588.00
PRESERVATION & MODERNIZATION FUND	
Mips, services	230.90
Total Preservation & Modernization Fund	230.90
AMBULANCE FUND	
Bernt, Donna, amb labor	302.50
Bernt, R Scott, amb labor	60.50
Bernt Trucking, repairs	36.20
Butte Farm Supply, fuel	219.74
IRS, oasi co share	37.04
Nicolaus, Loren, amb labor	60.50
NNTC, telephone	84.85
Pelc, Ashley, amb labor	60.50
Quick Med Claims, billings	112.25
Total Ambulance Fund	974.08

It was moved by Ruda and seconded by Liewer to approve the above claims except for claim numbers 26060006, 26060035, 26060069 and 26060102 subject to any unpaid personal property taxes. Ayes: All. Motion carried.

It was moved by Derickson and seconded by Hull to approve claim numbers 26060006, 26060061, 26060069 and 26060102. Ayes: Derickson, Hull, Liewer, Roth, Ruda and Nicolaus. Abstain: Sinclair. Motion carried.

It was moved by Ruda and seconded by Roth to approve claim number 26060035. Ayes: Derickson, Sinclair, Hull, Liewer, Roth and Ruda. Abstain: Nicolaus. Motion carried.

The Clerk's, Sheriff's and Ambulance monthly reports for the month of May 2026 were examined by the board.

A discussion was had on Election Worker pay. It was moved by Ruda and seconded by Roth to start paying Election Workers $18.00 per hour beginning with the General Election November 2026. Ayes: all. Motion carried.

A discussion was held on non-elected wages. This will be discussed at the next meeting.

Gary Connot, Highway Superintendent, was present with the board.

It was moved by Sinclair and seconded by Derickson to authorize Spencer Livestock to put up the discussed sign as long as it does not interfere with county operations. Ayes: all. Motion carried.

It was moved by Roth and seconded by Liewer to approve the following road crossings submitted by Shane Lechtenberg. Ayes: all. Motion carried.
East of 90192 485 Ave on 902 Road ¼ mile between sections 24 & 25 township 34 Range 13
East of 90192 485 Ave on 902 Road ¼ mile between sections 24 & 25 township 34 Range 13
East of 90192 485 Ave on 902 Road 1/8 mile between sections 24 & 25 township 34 Range 13

The opening of bids for a wheel loader was on the agenda for 10:30 a.m. It was moved by Derickson and seconded by Liewer to reject all bids at this time. Ayes: all. Motion carried.

It was moved by Ruda and seconded by Derickson to adopt the following resolution. Ayes: all. Motion carried.

RESOLUTION 2026
INTERLOCAL AGREEMENT
BETWEEN
HOLT COUNTY, NEBRASKA AND BOYD COUNTY, NEBRASKA
REDBIRD BRIDGE REHABILITATION
C-45(575) STRUCTURE NO. C004553815

WHEREAS: Holt County and Boyd County, Nebraska, desire to maintain and rehabilitate a certain portion of the County Road System more fully described hereinafter, thereto,
BE IT RESOLVED: That Holt County is hereby requested to act for Boyd County in Nebraska and to program for repair of a Bridge Project described as:
Located In Sections 11&12-T32N-R10W of Holt County, Nebraska and Boyd County, Nebraska
It is proposed to repair the existing structure, substructure, and approach guardrail. The south end of the bridge deck and abutment backwall will be removed and replaced with a poured-in-place concrete turndown; the girders will have the bearings reset at the south abutment; the bridge rail ends will be retrofit to accept current standard approach guardrail connections; and, the approach guardrail will be replaced with current standard hardware. Estimated cost is $151,505.00. This is only an estimated cost and the final cost may change based on construction overruns. The Counties will proceed with the rehabilitation of the bridge. The project has already been let for construction, and a Contractor has been selected.
BE IT FURTHER RESOLVED: That the Chairman of the Holt County Board is authorized to sign this agreement on behalf of Holt and Boyd Counties, upon approval of said document by each county, and that all counties hereby approve the contemplated construction

BE IT FURTHER RESOLVED: That sufficient funds of Holt and Boyd Counties are now, or will be, available and are hereby pledged in the amount and at the required time to proceed with project construction – July 2026 to September 2026.
BE IT FURTHER RESOLVED: That Holt and Boyd Counties will be responsible for acquiring and paying for all required Right-of-Way or Temporary Right-of-Way Easements needed to construct the project.
BE IT FURTHER RESOLVED: That Holt and Boyd Counties will be equally responsible for paying any utility relocation costs and approach grading costs associated with the project.
BE IT FURTHER RESOLVED: That Holt and Boyd Counties will be equally responsible for the following funding: 50% of R.O.W. costs, 50% of utility relocation costs, 50% of construction costs – including observation of construction.
BE IT FURTHER RESOLVED: That Holt County has entered into an Engineering Agreement with Bowman Consulting Group Ltd., for Engineering and Construction Engineering and that Holt County has reviewed and approved the prepared plans for construction.
BE IT FURTHER RESOLVED: That Holt County and Boyd County share the cost of all engineering fees that arise and any additional costs associated with the project.
BE IT FURTHER RESOLVED: That Holt County is hereby requested to act on behalf of Boyd County for all correspondence and certifications required with the Nebraska Department of Transportation.
Signed: Alan Nicolaus, Chairman
Attest: Tracy Reiser, County Clerk

Karen Knepper with the Boyd County Senior Center was preset to ask the board for a donation. This is tabled until the next meeting.

It was moved by Derickson and seconded by Sinclair to authorize Stephanie Boettcher 2 Special Designated Liquor licenses for July 20 and July 30 at Ponca Valley Petals. Ayes: all. Motion carried.

The Boyd County Board of Supervisors Board meeting will be moved from Tuesday, July 28, 2026 at 9:00 a.m. to Tuesday, July 21, 2026 at 9:00 a.m. to accommodate the protest hearings that the board has to hear before July 25, 2026.

It was moved by Ruda and seconded by Derickson to amend the 2025-2026 Boyd County Budget by moving $500.00 spending authority from the Miscellaneous part of the General Fund 0100-970-00-2-9900 to the mileage part of the Planning Commission (Zoning) 0100-608-00-2-1704.

It was moved by Liewer and seconded by Hull to adjourn the meeting. Ayes: all. Motion carried. The regular meeting of the Boyd County Board of Supervisors adjourned at 11:15 a.m. The next regular meeting of the Boyd County Board of Supervisors will be Tuesday, July 21st, 2026 at 9:00 a.m. Protest Hearings will be held at 9:00 a.m.

_____
Chairman

Attest: _____
County Clerk