2025 - 2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
CUMING COUNTY

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

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

Submission Information
Adopted Budget Due by 9-30-2025
1. Auditor of Public Accounts ~ Electronically or by mail
http://www.auditors.nebraska.gov
2. County Board (SEC. 13-1508), C/O County Clerk

The Undersigned Clerk/Board Member Hereby Certifies:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
GENERAL FUND		3,843,421.38	3,843,421.38
Total All Funds	0.00	3,843,421.38	3,843,421.38

Report of Interlocal Agreements & Joint Public Agencies

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

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

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

Report of Trade Names, Corporate Names & Business Names

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

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

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

Total Certified Valuation	3,820,053,471

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

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	3,100,000.00
Interest	66,445.00
Total Bonded Indebtedness	3,166,445.00

CUMING COUNTY

BUDGET MESSAGE

This budget document is submitted to the citizens of Cuming County after review by the County Board of Supervsiors. The budge as submitted, will increase the tax asking by 2.47 % and the levy by -20.7 %. Major expeditures included in this year's budget include a bond payment & interest for the Beemer Elkhorn River Bridge project. A new construction project to replace a bridge over the Elkhorn River on 6th Road in Wisner, NE. Bids will be out this fall 2025. There is also the replacement cost of 911 equipment that was bidded on in summer of 2025. $1,500,000.00 was budgeted under the Federal Grant Fund. The board anticipates these grant funds from Mike Flood FY26 Community Project Funding will help offset expenditures for the Wisner Bridge Project.

The County uses 6 petty cash funds and are listed as follows:
$1500 Emergency Services to County Veterans
$200,000 funds a semi self-insured employee health insurance program
$50 miscellaneous expense for County Clerk
$800 emergency services for indigent citizens
$500 miscellaneous expense for County Sheriff
$40 funds cash drawers for County Court

Steve Marsh

Chairperson of County Board

ENTITY OFFICIAL ADDRESS

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

NAME	Cuming County
ADDRESS	200 S LINCOLN ST
CITY & ZIP CODE	WEST POINT 68788
TELEPHONE	402-372-6002
WEBSITE	CUMINGCOUNTYNE.GOV

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Steve Meister	Addisen Johnson	Addisen Johnson
TITLE / FIRM NAME	Chairman	Clerk	Clerk
TELEPHONE	402-380-0650	402-372-6002	402-372-6002
EMAIL ADDRESS	smeister@cumingcounty.ne.gov	clerk@cumingcounty.ne.gov	clerk@cumingcounty.ne.gov

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

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

Cuming County

2025-2026 Property Tax Request Authority Computation Form

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	**$ 4,278,284.94**
Less: Prior Year Exceptions Utilized (Will all be zero for 2025-2026 budget because first year new cap)		
Approved Bonds *(prior year Line 16)*	(2)	0.00
Emergency Response *(prior year Line 17)*	(3)	0.00
Public Safety Services *(prior year Line 18)*	(4)	0.00
County Attorneys *(prior year Line 19)*	(5)	0.00
County Public Defenders *(prior year Line 20)*	(6)	0.00
Response to Public Safety Threat *(prior year Line 21)*	(7)	0.00
Public Safety Interlocal Agreements *(prior year Line 22)*	(8)	0.00
Voter Approved Increase *(prior year Line 23)*	(9)	0.00
Unused Authority used in the prior year *(prior year Line 24)*	(10)	0.00
TOTAL Prior Year Exceptions Utilized (total Line 2 through 10)	**(11)**	**0.00**
Preliminary Property Tax Request Authority (Line 1 - Line 11)	**(12)**	**4,278,284.94**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 4,279,130.82 (13)

Growth Percentage per County Assessor

15,761,798.00 (2025 Growth Value) / 3,373,911,401.00 (2024 Total Valuation) = 0.47% (14a)

19,990.68 Increase due to Growth (14)

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

Inflation Percentage

5.17% (15a)

221,231.06 Increase due to Inflation (15)

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

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

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

Total Exceptions Utilized *(Total lines 16 through 24)*	(25)	0.00
2025-2026 Total Property Tax Request Authority *(Total Lines 12, 14, 15, 25)*	(26)	4,519,506.69
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	3,843,421.38
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, Line 3)* *(Line 26 minus 27, MUST be greater than or equal to $0.00)*	(28)	676,085.31

Cuming County

2025-2026 Property Tax Request Authority Supporting Schedules

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

Converted 2024-2025 Unused Restricted Funds Authority	(1)	$ 213,956.54
Less: Amount used this year *(from Computation From, Line 24) (cannot exceed Line 1)*	(2)	0.00
Add: Unused Authority created this year *(from Computation From, Line 28)*	(3)	676,085.31
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	890,041.85

Schedule 2 - Declared Emergency Exception Certification

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

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

Schedule 3 - Description of Public Safety Services Exception

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

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

Cuming County

2025-2026 Property Tax Request Authority Computation Form

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	**$ 4,278,284.94**	
Less: Prior Year Exceptions Utilized (Will all be zero for 2025-2026 budget because first year new cap)			
Approved Bonds *(prior year Line 16)*	(2)	0.00	
Emergency Response *(prior year Line 17)*	(3)	0.00	
Public Safety Services *(prior year Line 18)*	(4)	0.00	
County Attorneys *(prior year Line 19)*	(5)	0.00	
County Public Defenders *(prior year Line 20)*	(6)	0.00	
Response to Public Safety Threat *(prior year Line 21)*	(7)	0.00	
Public Safety Interlocal Agreements *(prior year Line 22)*	(8)	0.00	
Voter Approved Increase *(prior year Line 23)*	(9)	0.00	
Unused Authority used in the prior year *(prior year Line 24)*	(10)	0.00	
TOTAL Prior Year Exceptions Utilized (total Line 2 through 10)	**(11)**	**0.00**	
Preliminary Property Tax Request Authority (Line 1 - Line 11)			**(12) 4,278,284.94**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 0.00 (13)

Growth Percentage per County Assessor

15,761,798.00 (2025 Growth Value) / 3,373,911,401.00 (2024 Total Valuation) = 0.47% (14a)

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

0.00 Increase due to Growth (14)

Inflation Percentage

5.17% (15a)

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

0.00 Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

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

Total Exceptions Utilized *(Total lines 16 through 24)*	(25)	0.00
2025-2026 Total Property Tax Request Authority *(Total Lines 12, 14, 15, 25)*	(26)	4,278,284.94
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	3,843,421.38
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, Line 3)* *(Line 26 minus 27, MUST be greater than or equal to $0.00)*	(28)	434,863.56

Cuming County

2025-2026 Property Tax Request Authority Supporting Schedules

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

Converted 2024-2025 Unused Restricted Funds Authority	(1)	$ 0.00
Less: Amount used this year *(from Computation From, Line 24) (cannot exceed Line 1)*	(2)	0.00
Add: Unused Authority created this year *(from Computation From, Line 28)*	(3)	434,863.56
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	434,863.56

Schedule 2 - Declared Emergency Exception Certification

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

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

Schedule 3 - Description of Public Safety Services Exception

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

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Cuming County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Cuming County & West Point	ongoing	18th Road Maintenance
Dodge, Cuming, Colfax counties & Fremont	ongoing	connecting to statewide ESInet
Cuming Co & Lower Elkhorn Nat Resources	ongoing	data sharing
Cuming Co & Region IV Disability	ongoing	disability programming
Cuming Co, Dodge Co, Saunders et.al.	ongoing	drug task force
Cuming County & cities & villages	ongoing	E911 communication services
Cuming Co, WPoint,Wisner,Beem,Banc	July 2025	Economic Development services
Cuming Co & NE Nebr Economic Devel	ongoing	Economic Development Services
Cuming Co & University of Nebraska	ongoing	Extension Services
Cuming & Antelope counties	ongoing	inmate housing
Cuming & Platte counties	ongoing	inmate housing
Cuming & Washington counties	ongoing	inmate housing
NPAIT	ongoing	investments
Cuming & Burt co & their cities & villag	March 2024-March 2027	Joyride - transportation
Sheriff's Office and Bancroft	ongoing	Law Enforcement - Village of Bancroft
Cuming Co & Region IV Mental Health	ongoing	mental health services
NE District counties	ongoing	NE Nebr Juvenile Detention

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Cuming County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
insurance costs	2025-2026 fiscal year	NIRMA
Burt, Cuming, Madison & Stanton Counties	ongoing	public health services
Cuming County & CC Public Power	end of generator life or term of lease	Radio Tower
Cuming Co & Area on Aging	ongoing	services for the elderly
Cuming Co & City of West Point	Aug 31, 2028	Shared Law Enforcement Services
Cuming Co & West Point, Wisner, Beemer	Oct 1, 2024 to Sept 30, 2029	Solid Waste Services
Cuming County & County Townships	2026	township gravel & sign maintenance

CUMING COUNTY

2025 - 2026 Allowable Growth Percentage Computation Form

Calculation of Base Property Tax Request Authority

Prior Year Total Property Tax Request *(Total Personal and Real Property Required from **prior year** budget - Cover Page)*	(1)	$4,278,284.94
Base Limitation Percent Increase (2%) 2.00%	(2)	
Real Growth Percentage Increase $15,761,798.00 (2025 Real Growth Value per Assessor) / $3,373,911,401.00 (Prior Year Total Valuation per Assessor) = 0.47%	(3)	
Total Allowable Growth Percentage Increase (Line 2 + Line 3)	(4)	2.47%
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)	(5)	$105,673.64
TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)	(6)	$4,383,958.58

Actual Property Tax Request

2025 - 2026 ACTUAL Total Property Tax Request *(Total Personal and Real Property Required from Cover Page)*	(7)	$3,843,421.38

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

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

CUMING COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy	
(Column A)	(Column B)	(Column C)	(Column D)	(Column E)	(Column F)	
Countywide Entities						
GENERAL FUND	3,843,421.38	-	3,820,053,471	0.100612	0.000000	
Total County Budgeted Countywide Entities				**0.100612**		
Other Countywide Entities						
Ag. Society				0.004934		
Total Countywide Levy				**0.105546**		
Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements (77-3442)						
County levy limit				0.450000		
County property taxes designed for interlocal agreements			1,476,141	0.038642		
Other entities property taxes designated for interlocal agreements			0	0.000000		
Total County Levy Authority (Cannot exceed 50 cents)				**0.488642**	**(1)**	
Levy Limit Analysis						
Countywide Levy				0.105546		
Fire District - Largest General Levy Authority granted by the County Board				0.025730		
Township - Largest General Levy Authority granted by the County Board				0.119336		
Cemetery District - Largest General Levy Authority granted by the County Board				0.000000		
Irrigation District - Largest General Levy Authority granted by the County Board				0.000000		
Drainage - Largest General Levy Authority granted by the County Board				0.000000		
Rural Water District - Largest General Levy Authority granted by the County Board				0.000000		
Other Districts - Largest General Levy Authority granted by the County Board				0.000000		
Largest Possible District Levy				**0.250612**	**(2)**	

Note: Attach a copy of the resolution sent to the Districts outlining how much levy authority the County Board authorized them to have.
Note: If (1) is greater than (2), no further analysis is needed. If (2) is greater than (1), you need to complete the levy limit analysis by district.

CUMING COUNTY

County Treasurer Summary of Uncollected Taxes

Tax Year	Amount
2024	$6,950,218.32
2023	$2,949.91
2022	$1,272.64

CUMING 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	3,355,870.00	54,050.00	0.00	0.00	3,409,920.00
Public Safety - Law Enforcement	2,664,187.00	73,537.06	0.00	0.00	2,737,724.06
Public Safety - Other	524,952.00	451,000.00	0.00	44,000.00	1,019,952.00
Public Works - Highways & Roads	3,459,280.00	7,965,468.44	520,215.00	0.00	11,944,963.44
Public Works - Other	0.00	0.00	0.00	0.00	0.00
Public Health & Social Services	121,000.00	3,000.00	0.00	0.00	124,000.00
Culture and Recreation	108,501.86	0.00	0.00	0.00	108,501.86
Community Development	1,131,885.04	1,000.00	0.00	0.00	1,132,885.04
Miscellaneous	6,338,892.66	0.00	0.00	2,582,111.74	8,921,004.40
Business-type Activities:					
Airport	0.00	0.00	0.00	0.00	0.00
Nursing Home	0.00	0.00	0.00	0.00	0.00
Hospital	0.00	0.00	0.00	0.00	0.00
Historical Society	0.00	0.00	0.00	0.00	0.00
Solid Waste	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Disbursements and Transfers	17,704,568.56	8,548,055.50	520,215.00	2,626,111.74	29,398,950.80

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

CUMING COUNTY

Summary of All Funds

	Actual 2023-2024 (1)	Actual 2024-2025 (2)	Requested 2025-2026 (3)	Proposed 2025-2026 (4)	Adopted 2025-2026 (5)
Disbursements and Transfers:					
Operating Expenses	9,745,101.87	8,695,108.10	17,704,568.56	17,704,568.56	17,704,568.56
Capital Outlay	1,473,866.02	1,108,418.67	8,548,055.50	8,548,055.50	8,548,055.50
Debt Service	534,855.00	553,855.00	520,215.00	520,215.00	520,215.00
Transfers Out	2,626,915.33	2,032,133.01	2,626,111.74	2,626,111.74	2,626,111.74
Total Disbursements and Transfers	14,380,738.22	12,389,514.78	29,398,950.80	29,398,950.80	29,398,950.80
Balance, Receipts and Transfers:					
Net Cash Balance	12,607,042.34	13,023,878.62	14,877,367.40	14,877,367.40	14,877,367.40
Intergovernmental Federal	94,789.70	47,735.26	1,510,000.00	1,510,000.00	1,510,000.00
Intergovernmental State	4,330,804.18	4,409,266.39	3,990,972.40	3,990,972.40	3,990,972.40
Intergovernmental Local	4,211,919.12	4,059,574.52	2,581,077.88	2,581,077.88	2,581,077.88
Personal and Real Property Taxes	3,533,146.17	3,694,294.39	3,843,421.38	3,843,421.38	3,843,421.38
Transfers In	2,626,915.33	2,032,133.01	2,626,111.74	2,626,111.74	2,626,111.74
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Resources Available	27,404,616.84	27,266,882.19	29,428,950.80	29,428,950.80	29,428,950.80
Balance Forward/Cash Reserve	13,023,878.62	14,877,367.41	30,000.00	30,000.00	30,000.00
Cash Reserve Percentage					0%

CUMING COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	601	COUNTY COM MISSIONERS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	138,967.96	148,500.00	148,236.24	154,440.00	154,440.00	154,440.00
	Personal Services Totals	***138,967.96***	***148,500.00***	***148,236.24***	***154,440.00***	***154,440.00***	***154,440.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE	0.00	0.00	52.71	0.00	0.00	0.00
2-0205	INTERNET SERVICE (I-PADS)	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	58.50	0.00	41.53	0.00	0.00	0.00
2-1702	LODGING	2,604.20	3,750.00	2,069.04	3,750.00	3,750.00	3,750.00
2-1703	COMMERCIAL TRANSPORTATION	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	5,230.08	6,500.00	6,061.08	7,000.00	7,000.00	7,000.00
2-1751	DUES, SUBS, REG, TRAININGS	1,329.00	2,500.00	1,425.50	2,500.00	2,500.00	2,500.00
2-2501	I-PAD SPECIAL FEES	0.00	0.00	150.64	0.00	0.00	0.00
	Operating Expenses Totals	***9,221.78***	***12,750.00***	***9,800.50***	***13,250.00***	***13,250.00***	***13,250.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	38.99	200.00	0.00	200.00	200.00	200.00
	Supplies and Materials Totals	***38.99***	***200.00***	***0.00***	***200.00***	***200.00***	***200.00***
	Capital Outlay						
5-0500	EQUIPMENT	0.00	0.00	0.00	8,500.00	8,500.00	8,500.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***8,500.00***	***8,500.00***	***8,500.00***
0100-601 COUNTY COMMISSIONERS TOTAL		**148,228.73**	**161,450.00**	**158,036.74**	**176,390.00**	**176,390.00**	**176,390.00**

CUMING COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	602	COUNTY CLERK

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	73,918.94	76,880.00	76,875.74	80,000.00	80,000.00	80,000.00
1-0201	DEPUTY'S SALARY	55,304.52	58,000.00	59,470.20	60,000.00	60,000.00	60,000.00
1-0305	REGULAR SALARY CLERICAL	54,980.15	91,690.00	67,131.34	48,500.00	48,500.00	48,500.00
1-0405	PART TIME SALARY CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	257.89	0.00	1,155.60	0.00	0.00	0.00
	Personal Services Totals	***184,461.50***	***226,570.00***	***204,632.88***	***188,500.00***	***188,500.00***	***188,500.00***
	Operating Expenses						
2-0100	POSTAGE	33.30	0.00	10.55	0.00	0.00	0.00
2-1016	MICROFILMING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	COMPUTER EXPENSES (OCIO TECH FEES)	1,680.88	1,500.00	1,800.00	1,500.00	1,500.00	1,500.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	250.00	387.00	400.00	400.00	400.00
2-1701	MEALS	36.52	150.00	62.25	150.00	150.00	150.00
2-1702	LODGING	643.75	2,000.00	777.70	2,000.00	2,000.00	2,000.00
2-1704	MILEAGE	576.03	600.00	456.12	600.00	600.00	600.00
2-1751	DUES, SUBS, REG, TRAINING	344.00	400.00	600.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***3,314.48***	***4,900.00***	***4,093.62***	***5,650.00***	***5,650.00***	***5,650.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	935.65	1,400.00	1,933.39	2,000.00	2,000.00	2,000.00
3-0209	FUEL	39.45	150.00	46.25	150.00	150.00	150.00
	Supplies and Materials Totals	***975.10***	***1,550.00***	***1,979.64***	***2,150.00***	***2,150.00***	***2,150.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-602 COUNTY CLERK TOTAL		**188,751.08**	**233,020.00**	**210,706.14**	**196,300.00**	**196,300.00**	**196,300.00**

CUMING COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	603	COUNTY TREASURER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	71,418.94	76,000.00	74,275.74	80,000.00	80,000.00	80,000.00
1-0201	DEPUTY'S SALARY	53,771.01	65,000.00	56,908.26	61,000.00	61,000.00	61,000.00
1-0305	REGULAR SALARY CLERICAL	64,664.32	88,000.00	62,999.53	100,000.00	100,000.00	100,000.00
1-0401	PART-TIME TEMPORARY SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART TIME CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	147.02	500.00	10.81	500.00	500.00	500.00
1-0600	VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***190,001.29***	***229,500.00***	***194,194.34***	***241,500.00***	***241,500.00***	***241,500.00***
	Operating Expenses						
2-0100	POSTAGE	244.00	500.00	188.00	500.00	500.00	500.00
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	5,184.40	7,000.00	3,185.47	7,000.00	7,000.00	7,000.00
2-1100	Data Processing (MIPS Full Service)	0.00	10,000.00	7,713.93	12,000.00	12,000.00	12,000.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	1,000.00	0.00	400.00	400.00	400.00
2-1701	MEALS	10.46	500.00	28.29	500.00	500.00	500.00
2-1702	LODGING	903.70	3,000.00	318.40	2,000.00	2,000.00	2,000.00
2-1704	MILEAGE	317.05	700.00	534.40	700.00	700.00	700.00
2-1751	DUES, SUB, REG, ETC	840.00	950.00	490.00	1,000.00	1,000.00	1,000.00
2-2000	PUBLISHING & PRINTING	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISC	0.00	200.00	0.00	200.00	200.00	200.00
	Operating Expenses Totals	***7,499.61***	***23,850.00***	***12,458.49***	***24,300.00***	***24,300.00***	***24,300.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	4,266.22	8,000.00	3,284.60	8,000.00	8,000.00	8,000.00
3-0113	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***4,266.22***	***8,000.00***	***3,284.60***	***8,000.00***	***8,000.00***	***8,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	931.00	10,000.00	4,319.90	10,000.00	10,000.00	10,000.00
	Capital Outlay Totals	***931.00***	***10,000.00***	***4,319.90***	***10,000.00***	***10,000.00***	***10,000.00***
0100-603 COUNTY TREASURER TOTAL		**202,698.12**	**271,350.00**	**214,257.33**	**283,800.00**	**283,800.00**	**283,800.00**

CUMING COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	605	COUNTY ASSESSOR

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	71,418.94	74,275.00	74,275.74	78,000.00	78,000.00	78,000.00
1-0201	DEPUTY'S SALARY	54,209.37	56,800.00	58,559.65	60,000.00	60,000.00	60,000.00
1-0305	REGULAR SALARY CLERICAL	81,667.45	117,060.00	107,896.58	105,000.00	105,000.00	105,000.00
1-0312	APPRAISER SALARY	87,000.00	92,800.00	90,900.00	98,000.00	98,000.00	98,000.00
1-0405	PART TIME CLERICAL	33,089.85	31,000.00	25,589.29	10,000.00	10,000.00	10,000.00
1-0500	OVERTIME	460.88	500.00	345.57	500.00	500.00	500.00
	Personal Services Totals	***327,846.49***	***372,435.00***	***357,566.83***	***351,500.00***	***351,500.00***	***351,500.00***
	Operating Expenses						
2-0210	CELL PHONE	650.28	700.00	697.77	750.00	750.00	750.00
2-1050	LICENSING (GIS)	16,511.00	16,800.00	16,511.00	16,800.00	16,800.00	16,800.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	350.00	0.00	300.00	300.00	300.00
2-1610	VEHICLE REPAIRS	839.14	1,500.00	409.29	1,500.00	1,500.00	1,500.00
2-1701	MEALS	75.64	80.00	55.44	80.00	80.00	80.00
2-1702	LODGING	0.00	800.00	1,449.70	1,200.00	1,200.00	1,200.00
2-1704	MILEAGE	153.01	400.00	108.73	350.00	350.00	350.00
2-1751	DUES, SUBS, REG, ETC	540.00	1,000.00	2,400.00	1,200.00	1,200.00	1,200.00
2-2500	CONTRACTUAL SERVICES (ARIEL PHOTOS)	0.00	32,930.00	35,494.97	35,495.00	35,495.00	35,495.00
2-2502	PROFESSIONAL SERVICES & TERC	560.00	1,800.00	1,077.00	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***19,329.07***	***56,360.00***	***58,203.90***	***62,675.00***	***62,675.00***	***62,675.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	3,322.73	3,500.00	2,167.78	2,500.00	2,500.00	2,500.00
3-0209	FUEL	744.09	1,000.00	589.34	800.00	800.00	800.00
3-0212	AUTO REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***4,066.82***	***4,500.00***	***2,757.12***	***3,300.00***	***3,300.00***	***3,300.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	565.77	1,000.00	0.00	800.00	800.00	800.00
5-0502	DATA PROCESSING EQUIPMENT	3,235.42	2,500.00	1,541.93	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***3,801.19***	***3,500.00***	***1,541.93***	***2,800.00***	***2,800.00***	***2,800.00***
0100-605 COUNTY ASSESSOR TOTAL		**355,043.57**	**436,795.00**	**420,069.78**	**420,275.00**	**420,275.00**	**420,275.00**

CUMING COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	607	ELECTION COMMISSIONER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0405	PART TIME ELECTION WORKERS	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME ELECTION	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0100	POSTAGE	2,111.20	3,500.00	1,339.68	4,000.00	4,000.00	4,000.00
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	6,900.00	7,500.00	4,166.00	7,500.00	7,500.00	7,500.00
2-1105	GPS COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1610	Microfilming	188.80	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	17.93	25.00	0.00	25.00	25.00	25.00
2-1702	ELECTION LODGING	558.85	750.00	124.95	750.00	750.00	750.00
2-1704	MILEAGE	765.17	1,000.00	460.42	1,000.00	1,000.00	1,000.00
2-1751	DUES, SUBS, REG, ETC	60.00	125.00	25.00	125.00	125.00	125.00
2-2545	MISC LABOR (ELECTION WORKERS)	4,425.00	6,500.00	5,217.00	6,500.00	6,500.00	6,500.00
2-3300	Special Election costs	2,599.33	4,000.00	0.00	4,000.00	4,000.00	4,000.00
	Operating Expenses Totals	***17,626.28***	***23,400.00***	***11,333.05***	***23,900.00***	***23,900.00***	***23,900.00***
	Supplies and Materials						
3-0101	SUPPLIES (PAYROLL SIDE)	0.00	0.00	0.00	0.00	0.00	0.00
3-0113	SUPPLIES-VOTING-BALLOTS	12,632.15	15,500.00	15,874.33	15,500.00	15,500.00	15,500.00
3-0209	FUEL	0.00	0.00	16.31	0.00	0.00	0.00
	Supplies and Materials Totals	***12,632.15***	***15,500.00***	***15,890.64***	***15,500.00***	***15,500.00***	***15,500.00***
	Equipment Rental						
4-0502	BUILDING RENTALS	275.00	300.00	300.00	300.00	300.00	300.00
	Equipment Rental Totals	***275.00***	***300.00***	***300.00***	***300.00***	***300.00***	***300.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	1,000.00	1,003.25	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***0.00***	***1,000.00***	***1,003.25***	***1,000.00***	***1,000.00***	***1,000.00***
0100-607 ELECTION COMMISSIONER TOTAL		**30,533.43**	**40,200.00**	**28,526.94**	**40,700.00**	**40,700.00**	**40,700.00**

CUMING COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	608	PLANNING & ZONING

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0300	REGULARY EMPLOYEE SALARY	29,925.55	32,000.00	30,654.55	33,280.00	33,280.00	33,280.00
1-0500	OVERTIME	625.11	1,500.00	479.57	0.00	0.00	0.00
	Personal Services Totals	***30,550.66***	***33,500.00***	***31,134.12***	***33,280.00***	***33,280.00***	***33,280.00***
	Operating Expenses						
2-0100	Postage	0.00	100.00	9.68	100.00	100.00	100.00
2-0210	CELL PHONE	650.28	700.00	697.74	700.00	700.00	700.00
2-1012	PRINTING & PUBLISHING	64.07	700.00	69.76	400.00	400.00	400.00
2-1050	LICENSING FEES	4,372.00	4,600.00	4,518.00	4,600.00	4,600.00	4,600.00
2-1101	COMPUTER EXPENSES (SOFTWARE)	0.00	500.00	0.00	500.00	500.00	500.00
2-1210	OFFICE EQUIPMENT REPAIRS	0.00	200.00	0.00	200.00	200.00	200.00
2-1701	MEALS	839.10	250.00	94.23	250.00	250.00	250.00
2-1702	LODGING	264.58	1,200.00	873.75	1,200.00	1,200.00	1,200.00
2-1704	MILEAGE	790.90	2,000.00	898.88	2,000.00	2,000.00	2,000.00
2-1751	DUES, SUB, REG, TRAINING, ETC.	1,060.23	2,500.00	720.00	1,500.00	1,500.00	1,500.00
2-2502	PROFESSIONAL FEES	500.00	2,000.00	0.00	1,500.00	1,500.00	1,500.00
2-2520	LEGAL FEES	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
2-2544	MAINTENANCE AGREEMENTS	233.40	500.00	436.22	500.00	500.00	500.00
2-9900	MISCELLANEOUS	0.00	250.00	94.82	250.00	250.00	250.00
	Operating Expenses Totals	***8,774.56***	***18,000.00***	***8,413.08***	***16,200.00***	***16,200.00***	***16,200.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	82.57	500.00	55.45	200.00	200.00	200.00
3-0209	FUEL	29.97	600.00	73.34	600.00	600.00	600.00
3-0210	grease, oil	0.00	200.00	0.00	200.00	200.00	200.00
3-0211	Mach & Equip Tires & Repairs	0.00	500.00	0.00	500.00	500.00	500.00
3-0301	SIGNS	0.00	200.00	0.00	200.00	200.00	200.00
	Supplies and Materials Totals	***112.54***	***2,000.00***	***128.79***	***1,700.00***	***1,700.00***	***1,700.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***0.00***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
0100-608 PLANNING & ZONING TOTAL		**39,437.76**	**54,500.00**	**39,675.99**	**52,180.00**	**52,180.00**	**52,180.00**

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	610	DATA PROCESSING

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0302	IT ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00
1-0402	IT ADMINISTRATION	20,481.21	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	133.53	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***20,614.74***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0200	TELEPHONE	19,478.12	22,500.00	25,185.14	25,000.00	25,000.00	25,000.00
2-0205	INTERNET SERVICE	4,801.45	6,000.00	5,491.20	6,000.00	6,000.00	6,000.00
2-0210	CELL PHONE	100.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	0.00	250.00	0.00	0.00	0.00	0.00
2-1050	LICENSES	36,986.18	45,000.00	27,969.32	45,000.00	45,000.00	45,000.00
2-1100	DATA PROCESSING (IPADS)	1,909.09	2,200.00	1,806.66	1,500.00	1,500.00	1,500.00
2-1102	COMPUTER CONSULTANT (MIPS)	39,155.22	41,000.00	39,166.20	45,000.00	45,000.00	45,000.00
2-1103	WEBSITE COSTS	600.00	1,000.00	1,090.00	1,500.00	1,500.00	1,500.00
2-1210	REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	48.48	0.00	0.00	0.00	0.00	0.00
2-1751	DUES, SUBS, REG, TRAINING, FEES	147.84	500.00	299.80	500.00	500.00	500.00
2-2507	CONSULTANT SERV(APPLIED CONNECTIVE)	37,801.84	50,000.00	45,696.43	50,000.00	50,000.00	50,000.00
2-2544	MAINTENANCE AGREEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS EXPENSES	379.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***141,407.22***	***168,450.00***	***146,704.75***	***174,500.00***	***174,500.00***	***174,500.00***
	Supplies and Materials						
3-0116	DATA PROCESSING SUPPLIES	414.81	1,000.00	134.75	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***414.81***	***1,000.00***	***134.75***	***1,000.00***	***1,000.00***	***1,000.00***
	Equipment Rental						
4-0202	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0502	DATA PROCESSING EQUIPMENT	6,255.98	10,000.00	5,719.40	10,000.00	10,000.00	10,000.00
5-0557	COMMUNICATIONS EQUIPMENT	0.00	500.00	240.00	500.00	500.00	500.00
5-1100	OTHER EQUIPMENT (SURVEILLANCE)	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***6,255.98***	***10,500.00***	***5,959.40***	***10,500.00***	***10,500.00***	***10,500.00***
0100-610 DATA PROCESSING TOTAL		**168,692.75**	**179,950.00**	**152,798.90**	**186,000.00**	**186,000.00**	**186,000.00**

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	614	INSURANCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0800	INSURANCE PREMIUMS-HM LIFE&ADM FEES	329,306.59	396,225.00	351,920.01	400,000.00	400,000.00	400,000.00
1-0802	HEALTH (COMPASS FEES)	3,013.50	3,200.00	1,543.50	0.00	0.00	0.00
1-0803	GROUP (DENTAL)	24,372.15	25,600.00	23,530.70	27,500.00	27,500.00	27,500.00
1-0804	LIFE (& DISABILITY)	14,038.95	14,750.00	13,757.48	15,500.00	15,500.00	15,500.00
1-0806	ADM FEES (KNOVA SOLUTIONS)	3,431.00	4,000.00	3,983.00	5,000.00	5,000.00	5,000.00
1-0807	DEDUCTIBLE COVERAGE	329,352.66	415,000.00	551,105.76	575,000.00	575,000.00	575,000.00
1-0809	HEALTH SAVINGS (FLEX)	9,919.39	12,000.00	14,134.96	12,000.00	12,000.00	12,000.00
1-0810	HEALTH REIMBURSEMENT (DEDUCTIBLE)	0.00	0.00	0.00	0.00	0.00	0.00
1-1400	MISC PERSONAL SERVICES (WELLNESS)	5,462.00	6,200.00	5,792.00	6,500.00	6,500.00	6,500.00
	Personal Services Totals	***718,896.24***	***876,975.00***	***965,767.41***	***1,041,500.00***	***1,041,500.00***	***1,041,500.00***
	Operating Expenses						
2-2501	CONSULTING FEES (KNOVA SOLUTIONS)	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-614 INSURANCE TOTAL		**718,896.24**	**876,975.00**	**965,767.41**	**1,041,500.00**	**1,041,500.00**	**1,041,500.00**

CUMING COUNTY GENERAL FUND

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	71,418.94	75,735.00	74,275.74	80,000.00	80,000.00	80,000.00
1-0201	DEPUTY'S SALARY	51,459.57	55,000.00	53,516.73	56,000.00	56,000.00	56,000.00
1-0305	REGULAR SALARY CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	Clerical Overtime	0.00	0.00	10.81	0.00	0.00	0.00
	Personal Services Totals	***122,878.51***	***130,735.00***	***127,803.28***	***136,000.00***	***136,000.00***	***136,000.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	25.00	0.00	25.00	25.00	25.00
2-1012	PRINTING & PUBLISHING	0.00	100.00	0.00	100.00	100.00	100.00
2-1100	DATA PROCESSING (OCIO TECH FEE)	26.00	0.00	0.00	0.00	0.00	0.00
2-1210	EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1610	MICROFILMING	708.00	1,000.00	708.00	1,000.00	1,000.00	1,000.00
2-1701	MEALS	0.00	150.00	20.00	150.00	150.00	150.00
2-1702	LODGING	573.85	1,000.00	760.32	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE	491.33	1,000.00	448.62	1,000.00	1,000.00	1,000.00
2-1751	DUES, SUBS, REG, ETC.	625.90	500.00	345.00	500.00	500.00	500.00
2-2201	DISTRICT COURT COSTS	7,807.87	15,000.00	7,330.13	15,000.00	15,000.00	15,000.00
2-2209	MISC COURT EXPENSES (SHREDDING)	0.00	100.00	0.00	100.00	100.00	100.00
2-2300	JUROR FEES	356.34	20,000.00	351.00	20,000.00	20,000.00	20,000.00
2-2310	WITNESS FEES	0.00	500.00	0.00	500.00	500.00	500.00
2-2401	COURT APPOINTED ATTORNEY	34,611.14	50,000.00	42,738.34	65,000.00	65,000.00	65,000.00
2-3040	MENTAL HEALTH BOARD COSTS	1,111.50	10,000.00	3,649.95	10,000.00	10,000.00	10,000.00
2-7000	MICROFILMING	0.00	0.00	0.00	0.00	0.00	0.00
2-9050	MISC COURT EXPENSE (SHREDDING)	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***46,311.93***	***99,375.00***	***56,351.36***	***114,375.00***	***114,375.00***	***114,375.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,156.11	2,250.00	2,201.75	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	***1,156.11***	***2,250.00***	***2,201.75***	***3,000.00***	***3,000.00***	***3,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	2,124.71	2,500.00	671.67	1,750.00	1,750.00	1,750.00
	Capital Outlay Totals	***2,124.71***	***2,500.00***	***671.67***	***1,750.00***	***1,750.00***	***1,750.00***
0100-621 CLERK OF DISTRICT COURT TOTAL		**172,471.26**	**234,860.00**	**187,028.06**	**255,125.00**	**255,125.00**	**255,125.00**

CUMING COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	622	COUNTY COURT SYSTEM

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0413	BAILIFF	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-1016	MICHRFILMING/PHOTOSTATING	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	COMPUTER DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES, SUBS, REG, ETC.	0.00	0.00	0.00	0.00	0.00	0.00
2-2202	COUNTY COURT COSTS	8,474.30	9,500.00	4,179.39	9,000.00	9,000.00	9,000.00
2-2302	COUNTY COURT COSTS	-3,368.26	0.00	101.00	0.00	0.00	0.00
2-2310	WITNESS FEES	560.27	0.00	446.46	500.00	500.00	500.00
2-2545	MISC LABOR (BAILIFF)	0.00	0.00	0.00	0.00	0.00	0.00
2-2602	COUNTY COURT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00
2-9055	INTERPRETER FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	163.46	0.00	111.65	0.00	0.00	0.00
	Operating Expenses Totals	***5,829.77***	***9,500.00***	***4,838.50***	***9,500.00***	***9,500.00***	***9,500.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	3,258.30	3,300.00	2,251.87	3,300.00	3,300.00	3,300.00
	Supplies and Materials Totals	***3,258.30***	***3,300.00***	***2,251.87***	***3,300.00***	***3,300.00***	***3,300.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-622 COUNTY COURT SYSTEM TOTAL		**9,088.07**	**12,800.00**	**7,090.37**	**12,800.00**	**12,800.00**	**12,800.00**

CUMING COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	629	DIST COURT COSTS(MAJOR LITIGATION)

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-2201	COURT COSTS - SUBPOENA	0.00	2,000.00	68.73	2,000.00	2,000.00	2,000.00
2-2207	COURT REPORTER COSTS	1,751.70	5,000.00	0.00	7,500.00	7,500.00	7,500.00
2-2300	JUROR FEES & MILEAGE & MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-2310	WITNESS FEES	1,597.50	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-2401	COURT APPOINTED ATTORNEY	7,428.82	50,000.00	23,520.60	75,000.00	75,000.00	75,000.00
2-2407	Chemical Testing	0.00	0.00	174.00	0.00	0.00	0.00
2-2408	DISCOVERY COSTS	5,789.45	7,500.00	218.31	7,500.00	7,500.00	7,500.00
2-2420	TRANSCRIPTIONS	1,625.90	3,500.00	4,210.87	5,000.00	5,000.00	5,000.00
2-2507	IT CONSULTANT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-3020	AUTOPSY COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	500.00	0.00	500.00	500.00	500.00
	Operating Expenses Totals	***18,193.37***	***73,500.00***	***28,192.51***	***102,500.00***	***102,500.00***	***102,500.00***
	Supplies and Materials						
3-0112	LAW ENFORCEMENT SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Equipment Rental						
4-0503	VEHICLE STORAGE	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-629 DIST COURT COSTS(MAJOR LITIGATION) TOTAL		**18,193.37**	**73,500.00**	**28,192.51**	**102,500.00**	**102,500.00**	**102,500.00**

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	641	BUILDING & GROUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0306	CUSTODIAL	64,689.66	68,000.00	65,818.20	70,000.00	70,000.00	70,000.00
1-0406	PART TIME - CUSTODIAL	921.30	3,000.00	512.61	3,000.00	3,000.00	3,000.00
1-0500	OVERTIME	7,236.68	8,000.00	8,898.12	9,000.00	9,000.00	9,000.00
	Personal Services Totals	***72,847.64***	***79,000.00***	***75,228.93***	***82,000.00***	***82,000.00***	***82,000.00***
	Operating Expenses						
2-0200	TELEPHONE	0.00	0.00	50.00	0.00	0.00	0.00
2-0210	CELL PHONE	600.00	600.00	550.00	600.00	600.00	600.00
2-0501	UTILITY - LIGHTS	34,587.11	37,000.00	34,978.45	37,000.00	37,000.00	37,000.00
2-0502	UTILITY - WATER	2,005.01	4,000.00	2,536.79	4,000.00	4,000.00	4,000.00
2-0503	UTILITY - HEATING	8,750.55	15,000.00	6,382.45	15,000.00	15,000.00	15,000.00
2-0504	SEWER	538.02	1,000.00	435.42	1,000.00	1,000.00	1,000.00
2-0505	UTILITY - GARBAGE	1,800.00	2,000.00	4,475.48	2,000.00	2,000.00	2,000.00
2-0614	BLDG/CONTENTS INSURANCE	16,113.70	17,000.00	16,378.80	20,000.00	20,000.00	20,000.00
2-1300	BUILDING REPAIR	16,049.65	20,000.00	13,887.58	20,000.00	20,000.00	20,000.00
2-1304	OTHER BLD REPAIRS (ELEVATOR)	2,477.15	3,000.00	357.61	3,000.00	3,000.00	3,000.00
2-1600	OTHER EQUIPMENT REPAIR	70.00	5,000.00	36.15	5,000.00	5,000.00	5,000.00
2-1640	ELEVATOR REPAIRS	667.55	0.00	701.52	1,000.00	1,000.00	1,000.00
2-1650	GROUNDS CARE	1,891.60	5,000.00	1,342.51	4,000.00	4,000.00	4,000.00
2-1704	MILEAGE	0.00	250.00	0.00	250.00	250.00	250.00
2-1751	DUES, SUBS, REG, ETC	0.00	100.00	0.00	100.00	100.00	100.00
2-2502	PROFESSIONAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-2544	MAINTENANCE AGREEMENTS	5,628.00	8,000.00	72.00	8,000.00	8,000.00	8,000.00
2-9900	MISCELLANEOUS	0.00	750.00	0.00	750.00	750.00	750.00
	Operating Expenses Totals	***91,178.34***	***118,700.00***	***82,184.76***	***121,700.00***	***121,700.00***	***121,700.00***
	Supplies and Materials						
3-0103	JANITORIAL SUPPLIES	4,276.76	6,000.00	8,171.29	6,000.00	6,000.00	6,000.00
3-0104	GROUND SUPPLIES	792.28	3,000.00	1,184.26	3,000.00	3,000.00	3,000.00
3-0107	BUILDING SUPPLIES	18,228.92	12,000.00	11,385.99	12,000.00	12,000.00	12,000.00
3-0119	BUILDING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0120	GROUND SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***23,297.96***	***21,000.00***	***20,741.54***	***21,000.00***	***21,000.00***	***21,000.00***
	Capital Outlay						
5-0220	COURTHOUSE BLDG (Flooring)	61,541.99	0.00	0.00	0.00	0.00	0.00
5-0230	COURTHOUSE REMODELING	0.00	12,000.00	0.00	12,000.00	12,000.00	12,000.00
5-0308	SNOW MOVING EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0312	LAWN EQUIPMENT	0.00	1,000.00	240.97	1,000.00	1,000.00	1,000.00
5-0313	JANITORIAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00

CUMING COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	641	BUILDING & GROUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
5-0500	EQUIPMENT-OFFICE	494.95	0.00	455.57	0.00	0.00	0.00
	Capital Outlay Totals	***62,036.94***	***14,000.00***	***696.54***	***14,000.00***	***14,000.00***	***14,000.00***
0100-641 BUILDING & GROUND TOTAL		**249,360.88**	**232,700.00**	**178,851.77**	**238,700.00**	**238,700.00**	**238,700.00**

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	645	AGRICULTURAL EXTENSION AGENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0202	OTHER DEPUTIES SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARY-CLERICAL	55,791.29	60,000.00	58,715.70	63,000.00	63,000.00	63,000.00
1-0401	PART TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART-TIME SUPPORT STAFF	0.00	0.00	0.00	0.00	0.00	0.00
1-0410	PART-TIME SEASONAL	6,076.00	8,300.00	3,915.00	7,000.00	7,000.00	7,000.00
1-0500	OVERTIME	1,850.02	0.00	1,625.25	0.00	0.00	0.00
	Personal Services Totals	***63,717.31***	***68,300.00***	***64,255.95***	***70,000.00***	***70,000.00***	***70,000.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	3,615.13	3,500.00	613.25	3,500.00	3,500.00	3,500.00
2-0210	CELL PHONE	1,200.00	1,500.00	875.00	900.00	900.00	900.00
2-1012	PRINTING & PUBLISHING	218.40	250.00	219.00	250.00	250.00	250.00
2-1210	OFFICE EQUIPMENT REPAIR	2,353.35	4,000.00	2,900.23	4,000.00	4,000.00	4,000.00
2-1701	MEALS	162.82	300.00	73.79	300.00	300.00	300.00
2-1702	LODGING	2,490.71	500.00	0.00	500.00	500.00	500.00
2-1704	UNL Extension : MILEAGE ALLOWANCE	2,261.22	3,000.00	1,093.32	3,000.00	3,000.00	3,000.00
2-1708	BOARD MEMBERS EXPENSES	1,633.77	2,000.00	1,397.57	2,000.00	2,000.00	2,000.00
2-1751	DUES, REG, SUBS, TRAINING	3,093.98	6,500.00	1,538.46	4,500.00	4,500.00	4,500.00
2-2545	MISC LABOR (EXT ASSIST)	64,792.77	74,000.00	101,761.80	90,000.00	90,000.00	90,000.00
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***81,822.15***	***95,550.00***	***110,472.42***	***108,950.00***	***108,950.00***	***108,950.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	3,697.70	4,500.00	2,444.84	4,500.00	4,500.00	4,500.00
3-0212	AUTO REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***3,697.70***	***4,500.00***	***2,444.84***	***4,500.00***	***4,500.00***	***4,500.00***
	Equipment Rental						
4-0500	BUILDING/FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0301	AUTO	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	265.31	3,000.00	444.00	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***265.31***	***3,000.00***	***444.00***	***3,000.00***	***3,000.00***	***3,000.00***
0100-645 AGRICULTURAL EXTENSION AGENT TOTAL		**149,502.47**	**171,350.00**	**177,617.21**	**186,450.00**	**186,450.00**	**186,450.00**

CUMING COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	651	COUNTY SHERIFF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	75,568.62	84,092.00	84,072.25	87,696.00	87,696.00	87,696.00
1-0201	DEPUTY SALARIES-CHIEF	67,884.00	71,886.00	71,886.00	75,102.00	75,102.00	75,102.00
1-0202	DEPUTY'S SALARY-OTHER	197,784.00	207,684.00	184,228.00	217,010.00	217,010.00	217,010.00
1-0305	CLERICAL	55,134.00	59,280.00	59,295.25	61,360.00	61,360.00	61,360.00
1-0500	OVER-TIME	119.26	200.00	243.77	200.00	200.00	200.00
	Personal Services Totals	***396,489.88***	***423,142.00***	***399,725.27***	***441,368.00***	***441,368.00***	***441,368.00***
	Operating Expenses						
2-0100	POSTAGE	104.86	150.00	99.90	150.00	150.00	150.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1550	RADIO REPAIR	10,585.00	1,500.00	1,390.00	1,500.00	1,500.00	1,500.00
2-1610	VEHICLE EQUIPMENT REPAIRS	2,962.30	5,000.00	3,227.58	5,000.00	5,000.00	5,000.00
2-1701	MEALS	199.28	500.00	133.61	250.00	250.00	250.00
2-1702	LODGING	834.65	2,000.00	446.70	2,000.00	2,000.00	2,000.00
2-1704	MILEAGE	0.00	1,000.00	0.00	500.00	500.00	500.00
2-1751	DUES, SUBS, REG, ETS	2,632.46	3,000.00	2,880.89	3,000.00	3,000.00	3,000.00
2-1820	TRAINING	2,670.00	3,000.00	1,225.00	3,000.00	3,000.00	3,000.00
2-2416	DRUG PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
2-2450	DRUG ENFORCEMENT	28,341.00	29,000.00	28,317.00	29,000.00	29,000.00	29,000.00
2-2544	MAINTENANCE CONTRACTS	13,125.58	15,000.00	26,054.57	28,500.00	28,500.00	28,500.00
2-4446	EVIDENCE (HUMANE SOCIETY)	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***61,455.13***	***60,150.00***	***63,775.25***	***72,900.00***	***72,900.00***	***72,900.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	3,122.74	1,000.00	774.16	1,000.00	1,000.00	1,000.00
3-0112	LAW ENFORCEMENT SUPPLIES	17,455.37	10,000.00	17,561.29	10,000.00	10,000.00	10,000.00
3-0209	EQUIPMENT-FUEL	19,345.99	35,000.00	18,438.24	35,000.00	35,000.00	35,000.00
3-0210	VEHICLE GREASE AND OIL	1,414.08	1,500.00	887.09	1,500.00	1,500.00	1,500.00
3-0211	TIRES AND TIRE REPAIR	2,589.50	4,000.00	4,675.39	4,000.00	4,000.00	4,000.00
	Supplies and Materials Totals	***43,927.68***	***51,500.00***	***42,336.17***	***51,500.00***	***51,500.00***	***51,500.00***
	Equipment Rental						
4-0100	TOWER RENT	0.00	0.00	0.00	0.00	0.00	0.00
4-0600	MISC RENTAL (TOWER RENT)	850.00	850.00	850.00	850.00	850.00	850.00
	Equipment Rental Totals	***850.00***	***850.00***	***850.00***	***850.00***	***850.00***	***850.00***
	Capital Outlay						
5-0301	AUTOS	49,867.92	50,000.00	57,567.60	50,000.00	50,000.00	50,000.00
5-0303	SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0314	LAW EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00

CUMING COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	651	COUNTY SHERIFF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	745.32	500.00	0.00	500.00	500.00	500.00
5-0502	DATA PROCESSING EQUIPMENT	37.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***50,650.24***	***52,500.00***	***57,567.60***	***52,500.00***	***52,500.00***	***52,500.00***
0100-651 COUNTY SHERIFF TOTAL		**553,372.93**	**588,142.00**	**564,254.29**	**619,118.00**	**619,118.00**	**619,118.00**

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	652	COUNTY ATTORNEY

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	75,088.62	79,624.00	78,092.16	82,808.00	82,808.00	82,808.00
1-0201	DEPUTY ATTORNEY	46,827.50	59,700.00	63,697.19	62,100.00	62,100.00	62,100.00
1-0405	CLERICAL P/T SAL	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***121,916.12***	***139,324.00***	***141,789.35***	***144,908.00***	***144,908.00***	***144,908.00***
	Operating Expenses						
2-0100	POSTAGE	17.55	500.00	0.00	500.00	500.00	500.00
2-0200	TELEPHONE	2,886.65	4,000.00	2,992.14	4,000.00	4,000.00	4,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIPMENT REPAIR	50.82	500.00	0.00	500.00	500.00	500.00
2-1701	MEALS	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	LODGING	43.07	700.00	386.00	800.00	800.00	800.00
2-1704	MILEAGE	641.69	1,500.00	429.16	1,500.00	1,500.00	1,500.00
2-1751	DUES, SUBS, REG, ETC	13,966.87	15,000.00	9,920.11	15,000.00	15,000.00	15,000.00
2-1801	DUES, SUB. REG. ETC.	0.00	0.00	3,662.50	0.00	0.00	0.00
2-2545	MISC LABOR (CLERICAL)	50,100.00	57,600.00	50,100.00	59,500.00	59,500.00	59,500.00
2-9900	MISCELLANEOUS	452.57	2,000.00	625.38	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	***68,159.22***	***81,900.00***	***68,115.29***	***83,900.00***	***83,900.00***	***83,900.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,986.24	3,000.00	1,249.06	3,000.00	3,000.00	3,000.00
3-0118	STATIONERY/ENVELOPES	0.00	0.00	0.00	0.00	0.00	0.00
3-0150	MISCELLANEOUS SUPPLIES (STATIONERY)	0.00	500.00	0.00	500.00	500.00	500.00
	Supplies and Materials Totals	***1,986.24***	***3,500.00***	***1,249.06***	***3,500.00***	***3,500.00***	***3,500.00***
	Equipment Rental						
4-0200	OFFICE SPACE RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
4-0501	OFFICE SPACE RENTAL	10,425.00	12,000.00	11,875.00	12,600.00	12,600.00	12,600.00
	Equipment Rental Totals	***10,425.00***	***12,000.00***	***11,875.00***	***12,600.00***	***12,600.00***	***12,600.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	2,500.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***2,500.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-652 COUNTY ATTORNEY TOTAL		**202,486.58**	**239,224.00**	**223,028.70**	**244,908.00**	**244,908.00**	**244,908.00**

CUMING COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	667	JUVENILE DIVERSION PROGRAM

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0300	REGULARY EMPLOYEE SALARY	37,515.91	38,866.00	6,282.15	0.00	0.00	0.00
1-0344	TRUANCY OFFICER	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	Overtime	422.64	500.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***37,938.55***	***39,366.00***	***6,282.15***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	300.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELL PHONE	0.00	300.00	503.31	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	0.00	500.00	0.00	0.00	0.00	0.00
2-1701	MEALS	22.97	100.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	375.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	2,195.30	2,500.00	352.61	0.00	0.00	0.00
2-1751	DUES, SUBS, REG, TRAININGS	0.00	500.00	257.87	0.00	0.00	0.00
2-2502	PROFESSIONAL FEES	0.00	1,500.00	0.00	0.00	0.00	0.00
2-4418	JUVENILE DIV (MENTORING FEES)	0.00	250.00	0.00	0.00	0.00	0.00
2-4444	YOUTH SERVICES (SCHOLARSHIPS)	0.00	250.00	0.00	0.00	0.00	0.00
2-4480	REIMB TO BURT COUNTY	100.00	500.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	219.48	800.00	97.40	0.00	0.00	0.00
	Operating Expenses Totals	***2,537.75***	***7,875.00***	***1,211.19***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	639.91	1,000.00	0.00	0.00	0.00	0.00
3-0120	PROGRAM SUPPLIES	247.65	1,000.00	39.90	0.00	0.00	0.00
	Supplies and Materials Totals	***887.56***	***2,000.00***	***39.90***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	EQUIPMENT	32.24	1,500.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***32.24***	***1,500.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-667 JUVENILE DIVERSION PROGRAM TOTAL		**41,396.10**	**50,741.00**	**7,533.24**	**0.00**	**0.00**	**0.00**

CUMING COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	671	COUNTY JAIL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0329	MATRON FEES	1,461.25	3,000.00	356.25	2,000.00	2,000.00	2,000.00
1-0431	SECURITY	15,863.50	25,000.00	16,446.00	20,000.00	20,000.00	20,000.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-1600	MATRON FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***17,324.75***	***28,000.00***	***16,802.25***	***22,000.00***	***22,000.00***	***22,000.00***
	Operating Expenses						
2-1701	MEALS	7.99	500.00	73.10	500.00	500.00	500.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1703	TRANSP.-COMM.	0.00	4,000.00	1,081.85	2,000.00	2,000.00	2,000.00
2-1900	BOARD OF PRISONERS	164,723.25	225,000.00	184,417.73	220,000.00	220,000.00	220,000.00
2-1903	MEDICAL TREATMENT	28,311.30	100,000.00	36,749.73	100,000.00	100,000.00	100,000.00
2-2010	JUVENILE DETENTION	2,258.75	5,000.00	9,649.00	8,000.00	8,000.00	8,000.00
2-2915	JUVENILE CORR. CONT.	0.00	0.00	0.00	0.00	0.00	0.00
2-3000	MEDICAL AND HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***195,301.29***	***334,500.00***	***231,971.41***	***330,500.00***	***330,500.00***	***330,500.00***
0100-671 COUNTY JAIL TOTAL		**212,626.04**	**362,500.00**	**248,773.66**	**352,500.00**	**352,500.00**	**352,500.00**

CUMING COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	693	EMERGENCY MANAGEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0201	CHIEF DEPUTY'S SALARY	5,120.64	5,500.00	5,588.61	6,000.00	6,000.00	6,000.00
1-0301	ADMINISTRATION	61,068.00	65,000.00	44,878.47	12,000.00	12,000.00	12,000.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	25.90	200.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***66,214.54***	***70,700.00***	***50,467.08***	***18,000.00***	***18,000.00***	***18,000.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELL PHONE	650.28	1,500.00	555.71	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	240.53	1,000.00	20.35	0.00	0.00	0.00
2-1050	LICENSE	3,625.39	4,000.00	1,500.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSES	2,834.43	2,500.00	19.59	0.00	0.00	0.00
2-1550	RADIO EQUIPMENT REPAIR	1,982.00	1,500.00	0.00	0.00	0.00	0.00
2-1610	VEHICLE EQUIPMENT REPAIRS	1,186.67	4,000.00	2,321.32	0.00	0.00	0.00
2-1701	MEALS	138.98	500.00	0.00	0.00	0.00	0.00
2-1702	LODGING	872.75	2,000.00	374.85	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE	0.00	300.00	52.93	0.00	0.00	0.00
2-1751	DUES, REG, SUBS, TRAINING	953.00	1,000.00	200.00	0.00	0.00	0.00
2-1780	EMERGENCY MANAGEMENT TRAINING	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-2544	MAINTENANCE AGREE (GENERATOR)	2,495.48	4,000.00	280.28	4,000.00	4,000.00	4,000.00
2-2545	MAINTENANCE AGREE (COPIER)	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***14,979.51***	***23,300.00***	***5,325.03***	***6,000.00***	***6,000.00***	***6,000.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	887.34	500.00	0.00	0.00	0.00	0.00
3-0105	MISCELLANEOUS SUPPLIES (GENERATOR)	0.00	0.00	0.00	0.00	0.00	0.00
3-0122	EMERGENCY SUPPLIES	0.00	500.00	0.00	0.00	0.00	0.00
3-0123	SAFETY SUPPLIES	0.00	1,000.00	0.00	0.00	0.00	0.00
3-0150	MISCELLANEOUS SUPPLIES (GENERATOR)	607.22	500.00	0.00	500.00	500.00	500.00
3-0209	FUEL	1,287.28	4,000.00	391.61	4,000.00	4,000.00	4,000.00
3-0210	VEHICLE GREASE AND OIL	269.55	400.00	0.00	0.00	0.00	0.00
3-0211	MACH & EQUIP - TIRES/TIRE REP.	431.83	2,000.00	0.00	0.00	0.00	0.00
3-0212	AUTO REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***3,483.22***	***8,900.00***	***391.61***	***4,500.00***	***4,500.00***	***4,500.00***
	Equipment Rental						
4-0202	PHOTO COPIER	0.00	500.00	0.00	0.00	0.00	0.00

CUMING COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	693	EMERGENCY MANAGEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
4-0206	COMM. EQUIP-RENT	0.00	0.00	0.00	0.00	0.00	0.00
4-0306	OTHER EQUIPMENT RENTAL	592.36	500.00	624.22	600.00	600.00	600.00
	Equipment Rental Totals	***592.36***	***1,000.00***	***624.22***	***600.00***	***600.00***	***600.00***
	Capital Outlay						
5-0303	SAFETY EQUIPMENT	57.98	1,000.00	0.00	0.00	0.00	0.00
5-0304	EMERGENCY MANAGEMENT EQUIPMENT	7,488.05	2,500.00	0.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT	4,971.19	4,000.00	120.74	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	200.48	1,000.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***12,717.70***	***8,500.00***	***120.74***	***0.00***	***0.00***	***0.00***
0100-693 EMERGENCY MANAGEMENT TOTAL		**97,987.33**	**112,400.00**	**56,928.68**	**29,100.00**	**29,100.00**	**29,100.00**

CUMING COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	702	COUNTY SURVEYOR

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0301	ADMINISTRATION	16,346.85	17,005.00	17,000.76	17,750.00	17,750.00	17,750.00
	Personal Services Totals	***16,346.85***	***17,005.00***	***17,000.76***	***17,750.00***	***17,750.00***	***17,750.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES, SUBS, REG, ETC	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES, SUBS, REG, ETC	0.00	0.00	0.00	0.00	0.00	0.00
2-2515	CONTRACTUAL SERVICES	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-2530	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISC. EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***3,000.00***	***0.00***	***3,000.00***	***3,000.00***	***3,000.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0130	FIELD SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Equipment Rental						
4-0600	EQUIPMENT RENTAL	0.00	1,000.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***1,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-702 COUNTY SURVEYOR TOTAL		**16,346.85**	**21,005.00**	**17,000.76**	**20,750.00**	**20,750.00**	**20,750.00**

CUMING COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	801	EMERGENCY RELIEF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1102	ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-2545	MISCELLANEOUS LABOR	0.00	0.00	0.00	0.00	0.00	0.00
2-2900	COUNTY BURIALS	9,000.00	9,600.00	6,000.00	9,600.00	9,600.00	9,600.00
2-2950	MEDICAL ASSISTANCE	0.00	500.00	0.00	500.00	500.00	500.00
2-2951	FOOD & CLOTHING	0.00	400.00	0.00	400.00	400.00	400.00
2-2952	RENT, FUEL & UTILITIES	853.03	1,500.00	0.00	1,500.00	1,500.00	1,500.00
	Operating Expenses Totals	***9,853.03***	***12,000.00***	***6,000.00***	***12,000.00***	***12,000.00***	***12,000.00***
0100-801 EMERGENCY RELIEF TOTAL		**9,853.03**	**12,000.00**	**6,000.00**	**12,000.00**	**12,000.00**	**12,000.00**

CUMING COUNTY GENERAL FUND

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	ADMINISTRATIVE	51,740.31	33,540.00	7,577.65	23,540.00	23,540.00	23,540.00
1-0305	REGULAR SALARY CLERICAL	42,025.11	50,960.00	50,500.68	60,960.00	60,960.00	60,960.00
1-0401	PART-TIME TEMPORARY SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	176.25	1,000.00	771.76	1,000.00	1,000.00	1,000.00
	Personal Services Totals	***93,941.67***	***85,500.00***	***58,850.09***	***85,500.00***	***85,500.00***	***85,500.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELL PHONE	722.15	800.00	921.63	800.00	800.00	800.00
2-1012	PRINTING & PUBLISHING	236.65	1,500.00	386.77	1,500.00	1,500.00	1,500.00
2-1050	LICENSE	1,804.17	2,000.00	898.00	2,000.00	2,000.00	2,000.00
2-1101	COMPUTER EXPENSE	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00
2-1200	OFFICE EQUIP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	500.00	2.56	500.00	500.00	500.00
2-1701	MEALS	52.13	300.00	0.00	300.00	300.00	300.00
2-1702	LODGING	1,205.70	1,500.00	363.00	1,500.00	1,500.00	1,500.00
2-1704	MILEAGE	2,026.70	1,500.00	1,746.39	1,500.00	1,500.00	1,500.00
2-1751	DUES, SUBS, REG & TRAINING	690.00	2,000.00	540.00	2,000.00	2,000.00	2,000.00
2-2544	MAINTENANCE AGREEMENT	803.67	300.00	94.03	300.00	300.00	300.00
2-2545	MAINTENANCE AGREEMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-2850	VETERAN'S AID COSTS	836.18	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-2951	FOOD & CLOTHING	27.97	500.00	195.95	500.00	500.00	500.00
2-9900	MISCELLANEOUS	10.39	1,400.00	0.00	1,400.00	1,400.00	1,400.00
	Operating Expenses Totals	***8,415.71***	***14,300.00***	***5,148.33***	***15,800.00***	***15,800.00***	***15,800.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	64.44	1,200.00	686.95	1,200.00	1,200.00	1,200.00
3-0104	GRAVE MARKERS	1,733.96	3,000.00	5,832.24	3,000.00	3,000.00	3,000.00
3-0209	FUEL	174.31	0.00	0.00	0.00	0.00	0.00
3-0210	VEHICLE GREASE & OIL	0.00	0.00	0.00	0.00	0.00	0.00
3-0211	MACH & EQUIP - TIRE REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
3-0212	AUTO REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***1,972.71***	***4,200.00***	***6,519.19***	***4,200.00***	***4,200.00***	***4,200.00***
	Equipment Rental						
4-0100	EQUIP. RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
4-0200	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00

CUMING COUNTY GENERAL FUND

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
4-0202	PHOTO COPIER RENTAL	297.75	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***297.75***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	EQUIPMENT	0.00	1,500.00	3,213.70	1,500.00	1,500.00	1,500.00
5-0501	COPY EQUIPMENT	4,558.89	1,500.00	0.00	1,500.00	1,500.00	1,500.00
5-1500	GRAVE MARKERS-FLAGS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***4,558.89***	***3,000.00***	***3,213.70***	***3,000.00***	***3,000.00***	***3,000.00***
0100-803 VETERAN'S SERVICE OFFICE TOTAL		**109,186.73**	**107,000.00**	**73,731.31**	**108,500.00**	**108,500.00**	**108,500.00**

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	822	INSTITUTIONS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2801	NORFOLK REGIONAL CENTER	0.00	0.00	0.00	0.00	0.00	0.00
2-2802	BEATRICE STATE HOME	0.00	0.00	0.00	0.00	0.00	0.00
2-2803	HASTINGS REGIONAL CENTER	0.00	0.00	0.00	0.00	0.00	0.00
2-2805	LINCOLN REGIONAL CENTER	2,526.70	3,500.00	467.36	3,500.00	3,500.00	3,500.00
	Operating Expenses Totals	***2,526.70***	***3,500.00***	***467.36***	***3,500.00***	***3,500.00***	***3,500.00***
0100-822 INSTITUTIONS TOTAL		**2,526.70**	**3,500.00**	**467.36**	**3,500.00**	**3,500.00**	**3,500.00**

CUMING COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	970	MISCELLANEOUS GENERAL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0202	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR SALARY CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME PAYROLL	0.00	0.00	0.00	0.00	0.00	0.00
1-0600	UNUSED VACATION	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMEN'S COMPENSATION INS.	11,021.50	11,500.00	14,356.25	15,000.00	15,000.00	15,000.00
1-0802	HEALTH ACCIDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0803	CO SHARE DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	YC SHARE SUPPLEMENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT CONTRIBUTION	133,421.75	141,064.88	133,876.74	150,000.00	150,000.00	150,000.00
1-0901	RET CONTRIBUTION-CO SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	140,881.96	159,873.53	141,106.60	165,000.00	165,000.00	165,000.00
1-1300	DEDUCTIBLE REIMB.	0.00	0.00	0.00	0.00	0.00	0.00
1-1500	UNEMPLOY CONTRIBUTIONS	0.00	3,000.00	0.00	0.00	0.00	0.00
1-1600	JAIL MATRON FEES	0.00	0.00	0.00	0.00	0.00	0.00
1-2800	INSURANCE TAX FUND	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***285,325.21***	***315,438.41***	***289,339.59***	***330,000.00***	***330,000.00***	***330,000.00***
	Operating Expenses						
2-0100	POSTAGE SERVICES	26,301.31	28,000.00	28,439.31	30,000.00	30,000.00	30,000.00
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-0601	GENERAL LIABILITY INS.	3,967.50	4,130.00	4,180.50	4,500.00	4,500.00	4,500.00
2-0604	CAR/PICKUP INSURANCE	2,955.85	3,075.00	3,383.80	3,500.00	3,500.00	3,500.00
2-0605	OFFICIALS-ERRORS & OMISSIONS	0.00	0.00	0.00	0.00	0.00	0.00
2-0609	EQUIP MAINT (AS400)	0.00	0.00	0.00	0.00	0.00	0.00
2-0610	CYBER LIABILITY	303.00	320.00	349.00	500.00	500.00	500.00
2-0616	ERRORS & OMISSIONS	4,899.00	5,095.00	5,418.00	5,000.00	5,000.00	5,000.00
2-0617	CRIME BLANKET BOND	1,526.00	1,590.00	1,566.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	7,380.35	9,000.00	7,179.40	10,000.00	10,000.00	10,000.00
2-1100	DATA PROCESSING	1,012.00	2,000.00	1,104.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE (OCIO TECH FEES)	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
2-1102	COMPUTER CONSULTANT (WEBSITE)	0.00	0.00	0.00	0.00	0.00	0.00
2-1103	WEBSITE COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1107	SECURITY COSTS (COMPUTER)	0.00	0.00	0.00	0.00	0.00	0.00
2-1150	LB644 REQUIREMENTS	8,836.39	10,000.00	2,939.33	10,000.00	10,000.00	10,000.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	BOARD MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1816	E911	0.00	0.00	0.00	0.00	0.00	0.00

CUMING COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	970	MISCELLANEOUS GENERAL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-1900	BOARD PRISONERS	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING AND PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-2101	PROBATION COSTS	19,605.10	14,955.00	14,952.88	17,500.00	17,500.00	17,500.00
2-2310	WITNESS FEES (SHERIFF DEPUTIES)	85.00	0.00	0.00	0.00	0.00	0.00
2-2313	COUNTY LAW LIBRARY	0.00	2,000.00	0.00	0.00	0.00	0.00
2-2401	COURT APPT COUNSEL	261,827.46	275,000.00	183,570.58	275,000.00	275,000.00	275,000.00
2-2402	COURT APPT COUNSEL (MENTAL)	0.00	0.00	0.00	0.00	0.00	0.00
2-2417	LEGAL FEES (TERC)	0.00	0.00	0.00	0.00	0.00	0.00
2-2421	MAJOR LITIGATION	0.00	0.00	0.00	0.00	0.00	0.00
2-2423	TAX FORCLOSURE COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	ZONING CONSULTING	0.00	0.00	0.00	0.00	0.00	0.00
2-2501	Prof Service-CashVest	8,250.00	0.00	0.00	0.00	0.00	0.00
2-2502	PROFESSIONAL SERVICE (MAXIMUS)	3,519.98	3,600.00	3,373.79	3,600.00	3,600.00	3,600.00
2-2510	APPRAISER'S FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2540	AUDIT COST	11,225.00	34,000.00	12,250.00	34,000.00	34,000.00	34,000.00
2-2541	ABSTRACTING & FORCLOSURES	0.00	0.00	0.00	0.00	0.00	0.00
2-2544	COPIER MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-2801	INSTITUTION NORFOLK REGIONAL CENTER	0.00	0.00	0.00	0.00	0.00	0.00
2-2802	INSTITUTIONS BEATRICE STATE HOME	0.00	0.00	0.00	0.00	0.00	0.00
2-2803	INSTITUTION HASTINGS REGIONAL CENTE	0.00	0.00	0.00	0.00	0.00	0.00
2-2805	INSTITUTION LINCOLN REGIONAL CENTER	0.00	0.00	0.00	0.00	0.00	0.00
2-3000	PRISONER MED & HOSP	0.00	0.00	0.00	0.00	0.00	0.00
2-3020	AUTOPSY COSTS	20,757.75	20,000.00	12,461.00	20,000.00	20,000.00	20,000.00
2-3030	DRUG AND ALCOHOL TESTING	0.00	0.00	0.00	0.00	0.00	0.00
2-3050	EMERGENCY RELIEF (MEDICAL RELIEF)	0.00	0.00	0.00	0.00	0.00	0.00
2-3100	PROVISIONS/CLOTHING (MEDICAL RELIEF	0.00	0.00	0.00	0.00	0.00	0.00
2-3200	RENT & FUEL (MEDICAL RELIEF)	0.00	0.00	0.00	0.00	0.00	0.00
2-3400	COUNTY BURIALS (MEDICAL RELIEF)	0.00	0.00	0.00	0.00	0.00	0.00
2-3500	ABANDONED CEMETERY COSTS	1,800.00	1,800.00	1,400.00	1,800.00	1,800.00	1,800.00
2-3510	ADM. - MATCHING (MAXIMUS)	0.00	0.00	0.00	0.00	0.00	0.00
2-3910	ASSESSOR'S SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
2-4000	WASTE MANAGEMENT	152,078.96	157,000.00	171,124.34	175,000.00	175,000.00	175,000.00
2-4001	Sanitary Landfill (scrap tire)	59,324.84	0.00	0.00	0.00	0.00	0.00
2-4300	ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-4411	AREA AGENCY ON AGING	6,575.00	0.00	13,484.00	0.00	0.00	0.00
2-4420	Behavorial Health Act	22,755.00	38,000.00	37,713.75	38,000.00	38,000.00	38,000.00
2-4421	MENTAL RETARDATION SE. ACT.	19,895.00	19,910.00	19,895.00	20,000.00	20,000.00	20,000.00
2-4426	HISTORICAL SOCIETY	0.00	0.00	0.00	0.00	0.00	0.00

CUMING COUNTY GENERAL FUND

					Code	Description
				Fund	0100	GENERAL FUND
				Function	970	MISCELLANEOUS GENERAL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-5003	EMERGENCY SERVICES (EPC)	4,015.00	0.00	0.00	0.00	0.00	0.00
2-6090	GRANT (SHERIFF)	0.00	0.00	0.00	0.00	0.00	0.00
2-6700	COUNTY LAW LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00
2-7700	REORGANIZATION COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-8300	PROBATIONS COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-8500	BLOOD/BREATH TESTS	0.00	0.00	0.00	0.00	0.00	0.00
2-8900	AUTOPSY COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-9055	INTERPRETER FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISC.	10,121.48	30,000.00	13,243.86	30,000.00	30,000.00	30,000.00
	Operating Expenses Totals	***659,016.97***	***659,475.00***	***538,028.54***	***680,400.00***	***680,400.00***	***680,400.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	6,014.57	6,300.00	6,382.70	6,500.00	6,500.00	6,500.00
3-0123	SAFETY SUPPLIES/EDU	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***6,014.57***	***6,300.00***	***6,382.70***	***6,500.00***	***6,500.00***	***6,500.00***
	Capital Outlay						
5-0103	LAND PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0315	COMPUTER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0100	LOCAL MATCHING FUNDS-ROADS	0.00	458,301.55	458,301.55	115,442.62	115,442.62	115,442.62
7-0200	TRANSFERS OUT-E911	1,205,660.84	197,923.67	197,923.67	416,640.73	416,640.73	416,640.73
7-0300	TRANSFER - SINKING	0.00	1,247,432.94	1,247,432.94	377,771.00	377,771.00	377,771.00
	Transfers Out Totals	***1,205,660.84***	***1,903,658.16***	***1,903,658.16***	***909,854.35***	***909,854.35***	***909,854.35***
0100-970 MISCELLANEOUS GENERAL TOTAL		**2,156,017.59**	**2,884,871.57**	**2,737,408.99**	**1,926,754.35**	**1,926,754.35**	**1,926,754.35**
100 GENERAL FUND TOTALS							
	TOTAL EXPENDITURES	5,852,697.61		6,703,746.14			
	TOTAL BUDGET OF EXPENDITURES		7,360,833.57		6,509,850.35	6,509,850.35	6,509,850.35
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		7,360,833.57		6,509,850.35	6,509,850.35	6,509,850.35

CUMING COUNTY ROAD

		Code	Description
	Fund	0300	ROAD
	Function	705	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	ROAD SUPT. SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0301	ADM. SALARY	82,700.00	84,780.00	84,780.80	88,200.00	88,200.00	88,200.00
1-0303	MAINTENANCE SALARY	307,611.85	320,000.00	305,687.33	332,800.00	332,800.00	332,800.00
1-0304	CONSTRUCTION SALARY	194,891.30	205,000.00	201,381.77	213,200.00	213,200.00	213,200.00
1-0305	CLERICAL	29,250.18	32,000.00	30,371.99	33,280.00	33,280.00	33,280.00
1-0401	ADMINISTOR (TEMPORARY)	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME-HOLIDAY PAY	21,475.62	25,000.00	15,292.74	25,000.00	25,000.00	25,000.00
1-0801	WORKMEN'S COMPENSATION	30,860.20	32,000.00	40,197.50	32,000.00	32,000.00	32,000.00
1-0900	RETIREMENT-CO SHARE	42,925.28	45,050.00	43,032.20	48,000.00	48,000.00	48,000.00
1-1000	SOCIAL SECURITY-CO SHARE	46,753.31	51,050.00	46,950.40	53,000.00	53,000.00	53,000.00
1-1100	UNIFORM ALLOWANCE	3,826.34	4,000.00	4,059.38	4,000.00	4,000.00	4,000.00
	Personal Services Totals	***760,294.08***	***798,880.00***	***771,754.11***	***829,480.00***	***829,480.00***	***829,480.00***
	Operating Expenses						
2-0100	POSTAGE	72.01	200.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELL PHONE	2,663.47	4,000.00	2,775.92	4,000.00	4,000.00	4,000.00
2-0400	RADIO REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	UTILITIES - ELECTRICITY	9,050.42	12,000.00	8,970.62	12,000.00	12,000.00	12,000.00
2-0502	UTILITIES - WATER	1,935.34	4,000.00	1,923.33	2,500.00	2,500.00	2,500.00
2-0503	HEATING FUELS	10,910.39	15,000.00	11,891.18	15,000.00	15,000.00	15,000.00
2-0504	SEWER	1,583.06	3,000.00	1,620.16	2,500.00	2,500.00	2,500.00
2-0505	GARBAGE	2,032.75	2,500.00	1,987.29	2,500.00	2,500.00	2,500.00
2-0601	GENERAL LIABILITY RD. DEPT.	5,999.75	7,500.00	5,846.25	8,000.00	8,000.00	8,000.00
2-0602	PHYSICAL DAMAGE INSURANCE	8,504.50	9,500.00	9,915.60	10,000.00	10,000.00	10,000.00
2-0604	Auto Insurance	643.40	750.00	724.85	800.00	800.00	800.00
2-0614	BUILDING INSURANCE	9,399.60	10,000.00	9,554.30	11,000.00	11,000.00	11,000.00
2-1012	PRINTING & PUBLISHING	876.29	1,500.00	1,330.99	1,500.00	1,500.00	1,500.00
2-1100	DATA PROCESSING	0.00	500.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	14,375.52	20,000.00	404.59	15,000.00	15,000.00	15,000.00
2-1400	ROAD EQUIP. REPAIR-PARTS	61,584.04	60,000.00	37,810.91	40,000.00	40,000.00	40,000.00
2-1500	ROAD EQUIP. REPAIR-LABOR	35,856.21	40,000.00	40,090.82	30,000.00	30,000.00	30,000.00
2-1550	RADIO EQUIPMENT REPAIR	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1701	MEALS	193.25	500.00	709.57	500.00	500.00	500.00
2-1702	LODGING	1,883.45	2,000.00	1,608.45	2,500.00	2,500.00	2,500.00
2-1703	COMMERCIAL TRANSPORTATION (AIRBOAT)	0.00	350.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	243.66	1,000.00	69.03	500.00	500.00	500.00
2-1751	REG, DUES, SUBS, TRAINING	775.00	2,000.00	1,332.00	2,000.00	2,000.00	2,000.00
2-1800	OTHER OPERATING EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00

CUMING COUNTY ROAD

					Code	Description
				Fund	0300	ROAD
				Function	705	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-1801	REG, DUES, SUB.	0.00	0.00	0.00	0.00	0.00	0.00
2-1802	MAINTENANCE WORK BY OTHERS	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00
2-2000	PRINTING & PUBL.	0.00	0.00	0.00	0.00	0.00	0.00
2-2200	FREIGHT	0.00	0.00	0.00	0.00	0.00	0.00
2-2545	MISCELLENOUS LABOR	58,149.96	125,000.00	34,195.22	100,000.00	100,000.00	100,000.00
2-2563	HAULING MATERIAL & SUPPLIES	4,823.78	15,000.00	9,739.63	15,000.00	15,000.00	15,000.00
2-4001	CONSTRUCTION LANDFILL FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-4450	WASTE DISPOSAL	0.00	500.00	0.00	500.00	500.00	500.00
2-5018	LAB TESTING (CDL)	510.00	1,000.00	146.00	750.00	750.00	750.00
2-8504	CDL DRUG/ALCOHOL TEST	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	844.54	3,000.00	1,966.13	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	***232,910.39***	***341,800.00***	***184,612.84***	***380,550.00***	***380,550.00***	***380,550.00***
	Supplies and Materials						
3-0101	OFFICE	381.78	1,500.00	637.39	1,000.00	1,000.00	1,000.00
3-0102	CHEMICALS	4,758.71	7,500.00	3,421.05	5,000.00	5,000.00	5,000.00
3-0103	JANITORIAL SUPPLIES	3,344.57	3,500.00	3,795.78	3,500.00	3,500.00	3,500.00
3-0106	SHOP SUPPLIES	10,319.21	10,000.00	6,890.30	8,000.00	8,000.00	8,000.00
3-0109	SHOP TOOLS	2,832.73	10,000.00	3,052.25	7,000.00	7,000.00	7,000.00
3-0110	SMALL TOOLS,ETC	443.48	3,000.00	378.27	2,000.00	2,000.00	2,000.00
3-0126	ROAD SUPPLIES (SALT)	10,690.37	20,000.00	19,392.36	20,000.00	20,000.00	20,000.00
3-0138	SALT	0.00	0.00	0.00	0.00	0.00	0.00
3-0201	ASPHALT	14,774.61	40,000.00	24,621.78	200,000.00	200,000.00	200,000.00
3-0202	GRAVEL AND BORROW	626,588.35	500,000.00	519,819.94	600,000.00	600,000.00	600,000.00
3-0203	GRADER BLADES	11,947.65	30,000.00	28,141.03	30,000.00	30,000.00	30,000.00
3-0204	CHAINS	0.00	0.00	0.00	0.00	0.00	0.00
3-0205	CONCRETE	3,182.60	40,000.00	16,191.47	50,000.00	50,000.00	50,000.00
3-0207	STEEL PRODUCTS	2,390.58	25,000.00	916.18	10,000.00	10,000.00	10,000.00
3-0208	LUMBER	302.58	10,000.00	0.00	10,000.00	10,000.00	10,000.00
3-0209	MACHINERY & EQUIPMENT FUEL	149,939.54	200,000.00	107,214.99	150,000.00	150,000.00	150,000.00
3-0210	MACHINERY & EQUIP GREASE & OIL	8,023.78	12,000.00	6,007.02	10,000.00	10,000.00	10,000.00
3-0211	MCH. & EQUIP. TIRES & REPAIR	18,579.83	25,000.00	13,792.14	20,000.00	20,000.00	20,000.00
3-0215	OTHER ROAD & BRIDGE (TWP GRAVEL)	504,617.38	572,000.00	518,459.60	585,000.00	585,000.00	585,000.00
3-0218	CHAINS	0.00	3,000.00	6,483.40	4,000.00	4,000.00	4,000.00
3-0219	ROCK	322,517.42	300,000.00	319,852.51	400,000.00	400,000.00	400,000.00
3-0220	CRACKING SEALANT	37,564.00	40,000.00	2,250.00	40,000.00	40,000.00	40,000.00
3-0301	TRAFFIC SIGNS	4,577.25	20,000.00	6,903.75	10,000.00	10,000.00	10,000.00
3-0302	TRAFFIC SIGN POST	19,860.00	20,000.00	11,675.68	10,000.00	10,000.00	10,000.00
3-0305	SIGNALS & LIGHTING	0.00	0.00	135.23	0.00	0.00	0.00
3-0306	PAVEMENT MARKINGS	30,639.05	40,000.00	24,412.50	40,000.00	40,000.00	40,000.00

CUMING COUNTY ROAD

		Code	Description
	Fund	0300	ROAD
	Function	705	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0307	HIGHWAY LIGHTING	0.00	0.00	0.00	0.00	0.00	0.00
3-0308	FLARES, FLAGS, BARRICADES	1,281.36	3,000.00	0.00	2,000.00	2,000.00	2,000.00
3-0400	MISC. SUPPLIES & MATERIALS	2,034.87	5,000.00	0.00	2,500.00	2,500.00	2,500.00
	Supplies and Materials Totals	***1,791,591.70***	***1,940,500.00***	***1,644,444.62***	***2,220,000.00***	***2,220,000.00***	***2,220,000.00***
	Equipment Rental						
4-0100	ROAD EQUIPMENT RENTAL	0.00	10,000.00	0.00	5,000.00	5,000.00	5,000.00
4-0306	ROADS/OTHER EQUIPMENT RENTAL (TOWER	850.00	1,000.00	875.00	1,000.00	1,000.00	1,000.00
4-0400	LAND RENTALS	0.00	2,500.00	0.00	0.00	0.00	0.00
4-0600	MISCELLANEOUS RENTAL EXPENSES (LAND	0.00	0.00	4,456.64	2,500.00	2,500.00	2,500.00
	Equipment Rental Totals	***850.00***	***13,500.00***	***5,331.64***	***8,500.00***	***8,500.00***	***8,500.00***
	Capital Outlay						
5-0100	LAND	0.00	0.00	0.00	0.00	0.00	0.00
5-0101	RIGHT-OF-WAY	30,120.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00
5-0264	OTHER BUILDING	99,520.42	50,000.00	26,022.88	50,000.00	50,000.00	50,000.00
5-0301	TRUCKS	112,576.92	112,600.00	220,299.28	0.00	0.00	0.00
5-0302	PICKUP	0.00	0.00	0.00	0.00	0.00	0.00
5-0306	LOADER	0.00	0.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADERS & LOADERS	0.00	0.00	318,480.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0314	OTHER ROAD EQUIPMENT(BACKHOE)	0.00	0.00	0.00	0.00	0.00	0.00
5-0315	SPECIAL ROAD EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	777.98	3,000.00	925.64	3,000.00	3,000.00	3,000.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	500.00	0.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT(WELDER)	0.00	10,000.00	0.00	5,000.00	5,000.00	5,000.00
5-1201	ARMOR COAT	0.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00
5-1207	STRUCTURES, PIPES, BX CULV.	273,076.54	350,000.00	166,561.00	300,000.00	300,000.00	300,000.00
5-1208	CULVERTS	38,987.00	50,000.00	18,890.00	40,000.00	40,000.00	40,000.00
5-1302	ENGINEERING FEES	0.00	0.00	0.00	0.00	0.00	0.00
5-1304	SURVEYING	0.00	0.00	0.00	0.00	0.00	0.00
5-1502	ENGINEERING	27,024.47	30,000.00	1,250.00	20,000.00	20,000.00	20,000.00
5-2500	CAPITAL OUTLAY EXPENSE (CULVERTS)	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***582,083.33***	***837,100.00***	***752,428.80***	***649,000.00***	***649,000.00***	***649,000.00***
	Transfers Out						
7-0100	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0300-705 TOTAL		**3,367,729.50**	**3,931,780.00**	**3,358,572.01**	**4,087,530.00**	**4,087,530.00**	**4,087,530.00**
300 ROAD TOTALS							

CUMING COUNTY ROAD

	Code	Description
Fund	0300	ROAD
Function	705	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	TOTAL EXPENDITURES	3,367,729.50		3,358,572.01			
	TOTAL BUDGET OF EXPENDITURES		3,931,780.00		4,087,530.00	4,087,530.00	4,087,530.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		3,931,780.00		4,087,530.00	4,087,530.00	4,087,530.00

CUMING COUNTY ROAD/BRIDGE SINKING FUND

	Code	Description
Fund	0801	ROAD/BRIDGE SINKING FUND
Function	691	E911 Set Aside for Future Equipment

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0556	E911 Set Aside for Future Equipment	0.00	225,000.00	0.00	425,000.00	425,000.00	425,000.00
	Capital Outlay Totals	***0.00***	***225,000.00***	***0.00***	***425,000.00***	***425,000.00***	***425,000.00***
0801-691 E911 Set Aside for Future Equipment TOTAL		**0.00**	**225,000.00**	**0.00**	**425,000.00**	**425,000.00**	**425,000.00**

CUMING COUNTY ROAD/BRIDGE SINKING FUND

	Code	Description
Fund	0801	ROAD/BRIDGE SINKING FUND
Function	704	ROAD/BRIDGE SINKING FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0264	OTHER BUILDING (WISNER)	0.00	0.00	0.00	0.00	0.00	0.00
5-1205	BITUMINOUS SURFACING CONTRACTS	0.00	40,035.00	0.00	0.00	0.00	0.00
5-1211	BRIDGE CONTRACTS (14TH RD)	0.00	0.00	0.00	0.00	0.00	0.00
5-1212	MISCELLANEOUS ROAD CONTRACTS (BEEME	491,880.77	0.00	0.00	0.00	0.00	0.00
5-1250	MISC CONTRACTS (WISNER BRIDGE)	79,609.28	4,892,699.44	86,212.84	6,499,550.00	6,499,550.00	6,499,550.00
	Capital Outlay Totals	***571,490.05***	***4,932,734.44***	***86,212.84***	***6,499,550.00***	***6,499,550.00***	***6,499,550.00***
	Debt Service						
6-0200	INTEREST PAYMENTS	39,855.00	36,620.00	0.00	0.00	0.00	0.00
6-0701	DEBT PAYMENTS	495,000.00	518,985.00	553,855.00	520,215.00	520,215.00	520,215.00
	Debt Service Totals	***534,855.00***	***555,605.00***	***553,855.00***	***520,215.00***	***520,215.00***	***520,215.00***
0801-704 ROAD/BRIDGE SINKING FUND TOTAL		**1,106,345.05**	**5,488,339.44**	**640,067.84**	**7,019,765.00**	**7,019,765.00**	**7,019,765.00**
801 ROAD/BRIDGE SINKING FUND TOTALS							
	TOTAL EXPENDITURES	1,106,345.05		640,067.84			
	TOTAL BUDGET OF EXPENDITURES		5,713,339.44		7,444,765.00	7,444,765.00	7,444,765.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		5,713,339.44		7,444,765.00	7,444,765.00	7,444,765.00

CUMING COUNTY SPECIAL PROJECTS

	Code	Description
Fund	0900	SPECIAL PROJECTS
Function	910	SPECIAL PROJECTS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-6070	SPECIAL PROJECTS	-7,000.00	0.00	0.00	0.00	0.00	0.00
2-6071	SPECIAL PROJECTS	870,160.02	986,000.00	609,601.28	986,000.00	986,000.00	986,000.00
2-6080	LIBRARY GRANTS	7,000.00	14,000.00	10,500.00	14,000.00	14,000.00	14,000.00
	Operating Expenses Totals	***870,160.02***	***1,000,000.00***	***620,101.28***	***1,000,000.00***	***1,000,000.00***	***1,000,000.00***
	Transfers Out						
7-0100	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0900-910 SPECIAL PROJECTS TOTAL		**870,160.02**	**1,000,000.00**	**620,101.28**	**1,000,000.00**	**1,000,000.00**	**1,000,000.00**
900 SPECIAL PROJECTS TOTALS							
	TOTAL EXPENDITURES	870,160.02		620,101.28			
	TOTAL BUDGET OF EXPENDITURES		1,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,000,000.00		1,000,000.00	1,000,000.00	1,000,000.00

CUMING COUNTY WEGNER SCHOLARSHIP FUND

	Code	Description
Fund	0902	WEGNER SCHOLARSHIP FUND
Function	910	WEGNER SCHOLARSHIP FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0700	TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	168.00	500.00	168.00	500.00	500.00	500.00
2-2000	PRINTING & PUBL	0.00	0.00	0.00	0.00	0.00	0.00
2-7100	SCHOLARSHIPS	0.00	70,441.08	1,500.00	70,685.04	70,685.04	70,685.04
2-9100	SPECIAL PROJECTS #1 (SCHOLARSHIPS)	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***168.00***	***70,941.08***	***1,668.00***	***71,185.04***	***71,185.04***	***71,185.04***
0902-910 WEGNER SCHOLARSHIP FUND TOTAL		**168.00**	**70,941.08**	**1,668.00**	**71,185.04**	**71,185.04**	**71,185.04**
902 WEGNER SCHOLARSHIP FUND TOTALS							
	TOTAL EXPENDITURES	168.00		1,668.00			
	TOTAL BUDGET OF EXPENDITURES		70,941.08		71,185.04	71,185.04	71,185.04
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		70,941.08		71,185.04	71,185.04	71,185.04

CUMING COUNTY VISITORS PROMOTIONAL FUND

	Code	Description
Fund	0990	VISITORS PRO MOTIONAL FUND
Function	879	VISITORS PRO MOTIONAL FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0038	CONTRACT LABOR	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	2,977.75	3,000.00	2,513.14	3,000.00	3,000.00	3,000.00
2-1015	Advertising	900.00	0.00	0.00	1,000.00	1,000.00	1,000.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	99.61	200.00	0.00	200.00	200.00	200.00
2-1751	DUES, SUBS, REG, TRAINING	150.00	150.00	0.00	150.00	150.00	150.00
2-1801	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & REPRODUCTION	0.00	0.00	0.00	0.00	0.00	0.00
2-2001	ADVERTISING (ADS RADIO & WEBSITE)	0.00	0.00	0.00	0.00	0.00	0.00
2-2502	PROFESSIONAL FEES	0.00	1,850.00	1,630.21	1,850.00	1,850.00	1,850.00
2-6040	TOURISM PROMOTION	1,812.50	10,000.00	1,158.91	3,200.00	3,200.00	3,200.00
2-6050	TRAVEL EXHIBITS EXPENSES	1,974.38	2,000.00	1,938.07	4,000.00	4,000.00	4,000.00
2-6060	SPONSORSHIPS	0.00	0.00	0.00	0.00	0.00	0.00
2-6080	GRANTS	11,357.68	20,000.00	9,032.24	15,000.00	15,000.00	15,000.00
2-6081	IMPROVEMENT GRANT	0.00	0.00	0.00	0.00	0.00	0.00
2-6090	ENHANCEMENT (TRACTOR RIDE)	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***19,271.92***	***37,200.00***	***16,272.57***	***28,400.00***	***28,400.00***	***28,400.00***
	Supplies and Materials						
3-0124	CONVENTION SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0400	MISC. SUPPLIES (CVIF ATTRACTIONS)	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-2510	MISC CAPITAL OUTLAY (CVIF IMPRMTS)	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0990-879 VISITORS PROMOTIONAL FUND TOTAL		**19,271.92**	**37,200.00**	**16,272.57**	**28,400.00**	**28,400.00**	**28,400.00**

CUMING COUNTY VISITORS PROMOTIONAL FUND

	Code	Description
Fund	0990	VISITORS PRO MOTIONAL FUND
Function	910	DEPARTMENT NAME NOT FOUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-4428	LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0990-910 DEPARTMENT NAME NOT FOUND TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
990 VISITORS PROMOTIONAL FUND TOTALS							
	TOTAL EXPENDITURES	19,271.92		16,272.57			
	TOTAL BUDGET OF EXPENDITURES		37,200.00		28,400.00	28,400.00	28,400.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		37,200.00		28,400.00	28,400.00	28,400.00

CUMING COUNTY VISITORS IMPROVEMENT FUND

	Code	Description
Fund	0995	VISITORS IMPROVEMENT FUND
Function	879	VISITORS IMPROVEMENT FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0038	CONTRACT LABOR	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-1015	ADVERTISING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2502	PROFESSIONAL FEES	0.00	1,850.00	1,630.21	1,850.00	1,850.00	1,850.00
2-6040	TOURISM PROMOTION (GRANTS)	0.00	0.00	0.00	0.00	0.00	0.00
2-6081	IMPROVEMENT PROJECT #1	5,000.00	55,000.00	25,000.00	39,129.93	39,129.93	39,129.93
2-6082	IMPROVEMENT PROJECT #2	0.00	25,000.00	10,000.00	39,121.93	39,121.93	39,121.93
	Operating Expenses Totals	***5,000.00***	***81,850.00***	***36,630.21***	***80,101.86***	***80,101.86***	***80,101.86***
0995-879 VISITORS IMPROVEMENT FUND TOTAL		**5,000.00**	**81,850.00**	**36,630.21**	**80,101.86**	**80,101.86**	**80,101.86**
995 VISITORS IMPROVEMENT FUND TOTALS							
	TOTAL EXPENDITURES	5,000.00		36,630.21			
	TOTAL BUDGET OF EXPENDITURES		81,850.00		80,101.86	80,101.86	80,101.86
	NECESSARY CASH RESERVE		17,082.29		0.00	0.00	0.00
	TOTAL REQUIREMENTS		98,932.29		80,101.86	80,101.86	80,101.86

CUMING COUNTY REG OF DEED P&T FUND

		Code	Description
	Fund	1150	REG OF DEED P&T FUND
	Function	604	REG OF DEEDS P&T

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0405	PART-TIME SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	CO SHARE SOC SEC	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-1010	RECORDS PRESERVATION(PLAT SLEEVES)	0.00	0.00	0.00	0.00	0.00	0.00
2-1016	MICROFILMING COSTS (scanning)	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING	6,399.46	4,500.00	4,313.08	5,000.00	5,000.00	5,000.00
2-1102	COMPUTER CONSULTANT (BACKUP)	0.00	0.00	0.00	0.00	0.00	0.00
2-1103	WEBSITE COSTS	0.00	0.00	600.00	600.00	600.00	600.00
2-1200	OFFICE EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIPMENT REPAIRS	0.00	1,300.00	474.31	1,500.00	1,500.00	1,500.00
2-2544	EQUIP MAINT(CANON COPIER)	1,293.24	1,815.00	824.34	1,850.00	1,850.00	1,850.00
2-7000	MICROFLIMING	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***7,692.70***	***7,615.00***	***6,211.73***	***8,950.00***	***8,950.00***	***8,950.00***
	Supplies and Materials						
3-0101	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Equipment Rental						
4-0600	EQUIP RENTAL(LG SCANNER)	0.00	0.00	969.93	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***969.93***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
1150-604 REG OF DEEDS P&T TOTAL		**7,692.70**	**7,615.00**	**7,181.66**	**8,950.00**	**8,950.00**	**8,950.00**
1150 REG OF DEED P&T FUND TOTALS							
	TOTAL EXPENDITURES	7,692.70		7,181.66			
	TOTAL BUDGET OF EXPENDITURES		7,615.00		8,950.00	8,950.00	8,950.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		7,615.00		8,950.00	8,950.00	8,950.00

CUMING COUNTY STOP FUND

		Code	Description
	Fund	2356	STOP FUND
	Function	654	STOP FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0210	CELL PHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-1014	NOTARY CHARGES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-1100	OTHER EQUIPMENT	759.20	20,000.00	328.16	21,037.06	21,037.06	21,037.06
	Capital Outlay Totals	***759.20***	***20,000.00***	***328.16***	***21,037.06***	***21,037.06***	***21,037.06***
2356-654 STOP FUND TOTAL		**759.20**	**20,000.00**	**328.16**	**21,037.06**	**21,037.06**	**21,037.06**
2356 STOP FUND TOTALS							
	TOTAL EXPENDITURES	759.20		328.16			
	TOTAL BUDGET OF EXPENDITURES		20,000.00		21,037.06	21,037.06	21,037.06
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		20,000.00		21,037.06	21,037.06	21,037.06

CUMING COUNTY CO. DRUG LAW ENFORCEMENT

	Code	Description
Fund	2360	CO. DRUG LAW ENFORCEMENT
Function	660	CO. DRUG LAW ENFORCEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0112	COUNTY DRUG LAW ENFORCEMENT	0.00	161.00	0.00	161.00	161.00	161.00
	Supplies and Materials Totals	***0.00***	***161.00***	***0.00***	***161.00***	***161.00***	***161.00***
2360-660 CO. DRUG LAW ENFORCEMENT TOTAL		**0.00**	**161.00**	**0.00**	**161.00**	**161.00**	**161.00**
2360 CO. DRUG LAW ENFORCEMENT TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		161.00		161.00	161.00	161.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		161.00		161.00	161.00	161.00

CUMING COUNTY FEDERAL GRANT FUND

	Code	Description
Fund	2500	FEDERAL GRANT FUND
Function	654	FEDERAL GRANT FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0699	HOMELAND SECURITY 2005/2006	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00
	Operating Expenses Totals	***0.00***	***1,500,000.00***	***0.00***	***1,500,000.00***	***1,500,000.00***	***1,500,000.00***
2500-654 FEDERAL GRANT FUND TOTAL		**0.00**	**1,500,000.00**	**0.00**	**1,500,000.00**	**1,500,000.00**	**1,500,000.00**
2500 FEDERAL GRANT FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		1,500,000.00		1,500,000.00	1,500,000.00	1,500,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,500,000.00		1,500,000.00	1,500,000.00	1,500,000.00

CUMING COUNTY NATURAL DISASTER

	Code	Description
Fund	2575	NATURAL DISASTER
Function	693	NATURAL DISASTER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0303	MAINTENANCE (WAGES & EXPENSES)	0.00	0.00	0.00	0.00	0.00	0.00
1-0409	PART TIME SALARY (ELECTION)	0.00	0.00	0.00	0.00	0.00	0.00
1-0431	PART-TIME SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0760	PANDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	CO SHARE RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	CO SHARE SOC SEC	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELL PHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1802	MAINTENANCE WORK BY OTHERS	0.00	0.00	0.00	0.00	0.00	0.00
2-2507	IT CONSULTING SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-2545	MISCELLANEOUS LABOR	0.00	0.00	0.00	0.00	0.00	0.00
2-4404	NATURAL DISASTER (TOWNSHIP PAYMENT)	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0103	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0104	BUUILDING & GROUNDS SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0105	MEDICAL/HOSPITAL SUPPLIES (PPE)	0.00	0.00	0.00	0.00	0.00	0.00
3-0133	HOUSEKEEPING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0202	GRAVEL & ROCK	0.00	0.00	0.00	0.00	0.00	0.00
3-0205	CONCRETE	0.00	0.00	0.00	0.00	0.00	0.00
3-0207	STEEL PRODUCTS (BRIDGE MATERIALS)	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	MACHINE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
3-0219	DIRT & SAND	0.00	0.00	0.00	0.00	0.00	0.00
3-0308	FLARES, FLAGS, BARRICADES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1212	MISC RD CONTRACTS (ER-3185(5))	132,510.76	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***132,510.76***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***

CUMING COUNTY NATURAL DISASTER

	Code	Description
Fund	2575	NATURAL DISASTER
Function	693	NATURAL DISASTER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Transfers Out						
7-0100	TRANSFERS	0.00	22,334.85	0.00	0.00	0.00	0.00
7-0200	New Transfer Line - COVID	0.00	0.00	22,334.85	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***22,334.85***	***22,334.85***	***0.00***	***0.00***	***0.00***
2575-693 NATURAL DISASTER TOTAL		**132,510.76**	**22,334.85**	**22,334.85**	**0.00**	**0.00**	**0.00**

CUMING COUNTY NATURAL DISASTER

	Code	Description
Fund	2575	NATURAL DISASTER
Function	970	MISCELLANEOUS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0900	CO SHARE RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	CO SHARE SOC SEC	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2575-970 MISCELLANEOUS TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2575 NATURAL DISASTER TOTALS							
	TOTAL EXPENDITURES	132,510.76		22,334.85			
	TOTAL BUDGET OF EXPENDITURES		22,334.85		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		22,334.85		0.00	0.00	0.00

CUMING COUNTY COVID AMERICAN RESCUE PLAN

	Code	Description
Fund	2580	COVID AMERICAN RESCUE PLAN
Function	636	ECONOMIC DEVELOPMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-4301	ECONOMIC DEV-BUSINESS STARTUP	250,000.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***250,000.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-1250	MISC CONTRACTS (SKYWAVE)	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2580-636 ECONOMIC DEVELOPMENT TOTAL		**250,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CUMING COUNTY COVID AMERICAN RESCUE PLAN

	Code	Description
Fund	2580	COVID AMERICAN RESCUE PLAN
Function	704	ROAD/BRIDGE SINKING FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-1250	BRIDGE CONTRACTS	37,769.72	998,073.09	178,928.09	816,918.44	816,918.44	816,918.44
	Capital Outlay Totals	***37,769.72***	***998,073.09***	***178,928.09***	***816,918.44***	***816,918.44***	***816,918.44***
2580-704 ROAD/BRIDGE SINKING FUND TOTAL		**37,769.72**	**998,073.09**	**178,928.09**	**816,918.44**	**816,918.44**	**816,918.44**

CUMING COUNTY COVID AMERICAN RESCUE PLAN

	Code	Description
Fund	2580	COVID AMERICAN RESCUE PLAN
Function	751	ARP PUBLIC HEALTH BY OTHERS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-3000	PUBLIC HEALTH BY OTHERS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0264	ARP PUBLIC HEALTH-BUILDING PROJECT	0.00	0.00	0.00	0.00	0.00	0.00
5-1211	BRIDGE CONTRACTS (Wisner Bridge)	0.00	0.00	0.00	0.00	0.00	0.00
5-1250	MISC CONTRACTS (SKYWAVE)	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2580-751 ARP PUBLIC HEALTH BY OTHERS TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

CUMING COUNTY COVID AMERICAN RESCUE PLAN

	Code	Description
Fund	2580	COVID AMERICAN RESCUE PLAN
Function	801	ARP PUBLIC ASSISTANCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2502	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2700	PUBLIC ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2580-801 ARP PUBLIC ASSISTANCE TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2580 COVID AMERICAN RESCUE PLAN TOTALS							
	TOTAL EXPENDITURES	287,769.72		178,928.09			
	TOTAL BUDGET OF EXPENDITURES		998,073.09		816,918.44	816,918.44	816,918.44
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		998,073.09		816,918.44	816,918.44	816,918.44

CUMING COUNTY ECONOMIC DEVELOPMENT FUND

	Code	Description
Fund	2605	ECONOMIC DEVELOPMENT FUND
Function	636	ECONOMIC DEVELOPMENT FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	DIRECTOR'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0301	ADMINISTRATION	78,000.00	80,080.00	80,080.00	90,000.00	90,000.00	90,000.00
1-0305	REGULAR SALARY CLERICAL	34,097.25	38,200.00	40,936.50	45,550.00	45,550.00	45,550.00
1-0405	PART-TIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	658.52	0.00	1,520.64	0.00	0.00	0.00
1-0800	CO-SHARE INS PREMIUIMS	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0803	CO SHARE DENTAL INSURANCE	1,000.88	1,500.00	1,029.62	1,500.00	1,500.00	1,500.00
1-0804	CO SHARE SUPPLEMENTAL INSURANCE	568.14	1,300.00	567.69	1,300.00	1,300.00	1,300.00
1-0807	CO SHARE INS PREMIUMS	16,279.93	26,000.00	26,882.88	38,000.00	38,000.00	38,000.00
1-0900	RETIREMENT - COUNTY SHARE	7,611.02	10,000.00	8,271.27	10,000.00	10,000.00	10,000.00
1-1000	SOCIAL SECURITY - CO SHARE	8,338.42	10,000.00	9,086.59	10,000.00	10,000.00	10,000.00
	Personal Services Totals	***146,554.16***	***167,080.00***	***168,375.19***	***196,350.00***	***196,350.00***	***196,350.00***
	Operating Expenses						
2-0100	POSTAGE	22.80	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELL PHONE	900.00	900.00	900.00	900.00	900.00	900.00
2-1015	ADVERTISING	796.40	0.00	28.24	0.00	0.00	0.00
2-1101	COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
2-1103	ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00
2-1110	TIMEKEEPING SERVICE COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	448.60	1,500.00	1,198.56	1,500.00	1,500.00	1,500.00
2-1702	LODGING	0.00	1,500.00	0.00	2,000.00	2,000.00	2,000.00
2-1704	TRAVEL	23.05	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-1710	WORKSHOP EXPENSES	0.00	1,000.00	0.00	2,000.00	2,000.00	2,000.00
2-1751	DUES, REG,SUBS, TRAINING	507.79	0.00	393.98	0.00	0.00	0.00
2-1760	CONVENTION/WORKSHOP EXPENSES	1,680.00	5,500.00	2,754.77	2,500.00	2,500.00	2,500.00
2-1801	DUES, REG & SUBS	0.00	0.00	0.00	0.00	0.00	0.00
2-6030	ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00
2-6031	WEBSITE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-6070	COM/BUSINESS TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS EXPENSES	248.33	500.00	6.50	0.00	0.00	0.00
	Operating Expenses Totals	***4,626.97***	***12,400.00***	***5,282.05***	***10,400.00***	***10,400.00***	***10,400.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00

CUMING COUNTY ECONOMIC DEVELOPMENT FUND

	Code	Description
Fund	2605	ECONOMIC DEVELOPMENT FUND
Function	636	ECONOMIC DEVELOPMENT FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	869.80	1,500.00	71.00	1,500.00	1,500.00	1,500.00
	Capital Outlay Totals	***869.80***	***1,500.00***	***71.00***	***1,500.00***	***1,500.00***	***1,500.00***
	Transfers Out						
7-0200	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2605-636 ECONOMIC DEVELOPMENT FUND TOTAL		**152,050.93**	**180,980.00**	**173,728.24**	**208,250.00**	**208,250.00**	**208,250.00**

CUMING COUNTY ECONOMIC DEVELOPMENT FUND

	Code	Description
Fund	2605	ECONOMIC DEVELOPMENT FUND
Function	910	DINKLAGE FOUNDATION GRANT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	5,544.00	10,000.00	6,560.85	5,000.00	5,000.00	5,000.00
2-1015	ADVERTISING	0.00	2,000.00	2,030.50	2,000.00	2,000.00	2,000.00
2-1102	WEBSITE DESIGN (CO. ALUMNI)	0.00	0.00	0.00	0.00	0.00	0.00
2-1103	WEBSITE COSTS	8,135.00	5,000.00	2,920.00	2,500.00	2,500.00	2,500.00
2-1704	MILEAGE (VEHICLE EXPENSES)	4,370.22	4,500.00	5,577.10	4,500.00	4,500.00	4,500.00
2-1710	WORKSHOP EXPENSES	6,289.80	5,000.00	5,601.42	5,000.00	5,000.00	5,000.00
2-1751	DUES, SUBS, REG, TRAINING FEES	5,507.41	6,000.00	5,204.51	6,000.00	6,000.00	6,000.00
2-1760	CONVENTION/WORKSHOP EXPENSES	1,701.22	5,000.00	5,135.57	5,000.00	5,000.00	5,000.00
2-1820	BUSINESS PLANNING/TRAINING	0.00	200.00	0.00	200.00	200.00	200.00
2-1822	YOUTH LEADERSHIP	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & PUB (MARKETING MATERIAL)	0.00	0.00	0.00	0.00	0.00	0.00
2-2001	ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00
2-2002	PROFESSIONAL DISPLAY	0.00	0.00	0.00	0.00	0.00	0.00
2-2401	OTHER (LEADERSHIP CUMING COUNTY)	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONSULTING FEES (BUSINESS PLAN TRN)	0.00	0.00	0.00	0.00	0.00	0.00
2-2501	CONSULTING FEES	0.00	500.00	0.00	500.00	500.00	500.00
2-2502	PROFESSIONAL SERV	11,050.00	13,000.00	13,950.00	30,000.00	30,000.00	30,000.00
2-4301	BUSINESS PLANNING	0.00	0.00	0.00	0.00	0.00	0.00
2-4320	ANNUAL CCEDB MTG & ANNUAL DINNER	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***42,597.65***	***51,200.00***	***46,979.95***	***60,700.00***	***60,700.00***	***60,700.00***
	Supplies and Materials						
3-0101	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0107	BUILDING SUPPLIES (REBUILDING TOGET	0.00	0.00	0.00	0.00	0.00	0.00
3-0119	BUILDING SUPPLIES (REBUILDING TOGE)	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	2,214.73	1,000.00	1,077.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***2,214.73***	***1,000.00***	***1,077.00***	***1,000.00***	***1,000.00***	***1,000.00***
2605-910 DINKLAGE FOUNDATION GRANT TOTAL		**44,812.38**	**52,200.00**	**48,056.95**	**61,700.00**	**61,700.00**	**61,700.00**

CUMING COUNTY ECONOMIC DEVELOPMENT FUND

	Code	Description
Fund	2605	ECONOMIC DEVELOPMENT FUND
Function	911	NIELSEN FOUNDATION GRANT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0204	LOAN FUND	0.00	0.00	0.00	0.00	0.00	0.00
2-6080	GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2605-911 NIELSEN FOUNDATION GRANT TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2605 ECONOMIC DEVELOPMENT FUND TOTALS							
	TOTAL EXPENDITURES	196,863.31		221,785.19			
	TOTAL BUDGET OF EXPENDITURES		233,180.00		269,950.00	269,950.00	269,950.00
	NECESSARY CASH RESERVE		6,558.66		30,000.00	30,000.00	30,000.00
	TOTAL REQUIREMENTS		239,738.66		299,950.00	299,950.00	299,950.00

CUMING COUNTY INHERITANCE TAX

	Code	Description
Fund	2700	INHERITANCE TAX
Function	982	INHERITANCE TAX

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0204	REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	GIS AERIAL PHOTOS	0.00	0.00	0.00	0.00	0.00	0.00
2-1102	WEBPAGE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES, SUB, REG, ETC.	0.00	0.00	0.00	0.00	0.00	0.00
2-2502	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-4428	SUPPORT FOR LIBRARIES	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
2-4448	Public Transportation	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
2-8065	Refund to Taxpayers	144.81	0.00	0.00	0.00	0.00	0.00
2-8565	REFUND TO TAXPAYERS	656,417.32	0.00	0.00	0.00	0.00	0.00
2-9060	MISC REFUND/ E911 SHORTAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-9600	REFUND TO TAXPAYER	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	5,607,941.73	998.58	5,287,992.66	5,287,992.66	5,287,992.66
2-9901	WEED CONT. MISC.	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***690,562.13***	***5,641,941.73***	***34,998.58***	***5,321,992.66***	***5,321,992.66***	***5,321,992.66***
	Supplies and Materials						
3-0202	GRAVEL&BORROW (AGGREGATES 19 DISAS)	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0111	SALT SHED	0.00	0.00	0.00	0.00	0.00	0.00
5-0200	ROAD BUILDING	0.00	0.00	0.00	0.00	0.00	0.00
5-0230	COURTHOUSE REMODELING	0.00	0.00	0.00	0.00	0.00	0.00
5-0235	COMM EQUIP.	0.00	0.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADER	0.00	0.00	0.00	0.00	0.00	0.00
5-0332	HOMELAND SECURITY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1205	BITUMINOUS SURFACING	0.00	0.00	0.00	0.00	0.00	0.00
5-1207	STRUCT, PIPES, BOX CULVTS(2019 DIS)	0.00	0.00	0.00	0.00	0.00	0.00
5-1211	BRIDGE & ROAD REPAIRS (2010)	0.00	0.00	0.00	0.00	0.00	0.00
5-1216	GRAVEL SURFACING NATL DIS TWP 2019	0.00	0.00	0.00	0.00	0.00	0.00
5-1217	911 WIRELESS EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
5-1302	ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00
5-1400	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0100	TRANSFER-SINKING	0.00	0.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00
7-0200	INTER-FUND TRANSFERS	1,383,116.50	106,140.00	106,140.00	172,257.39	172,257.39	172,257.39
7-0300	TRANSFER-BEEMER PAVING	0.00	0.00	0.00	0.00	0.00	0.00

CUMING COUNTY INHERITANCE TAX

	Code	Description
Fund	2700	INHERITANCE TAX
Function	982	INHERITANCE TAX

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Transfers Out Totals	*1,383,116.50*	*106,140.00*	*106,140.00*	*1,672,257.39*	*1,672,257.39*	*1,672,257.39*
2700-982 INHERITANCE TAX TOTAL		**2,073,678.63**	**5,748,081.73**	**141,138.58**	**6,994,250.05**	**6,994,250.05**	**6,994,250.05**

CUMING COUNTY INHERITANCE TAX

	Code	Description
Fund	2700	INHERITANCE TAX
Function	983	DEPARTMENT NAME NOT FOUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2700-983 DEPARTMENT NAME NOT FOUND TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2700 INHERITANCE TAX TOTALS							
	TOTAL EXPENDITURES	2,073,678.63		141,138.58			
	TOTAL BUDGET OF EXPENDITURES		5,748,081.73		6,994,250.05	6,994,250.05	6,994,250.05
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		5,748,081.73		6,994,250.05	6,994,250.05	6,994,250.05

CUMING COUNTY E911(NEW)

					Code	Description
				Fund	2910	E911(NEW)
				Function	691	E911(NEW)
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0341	CHEIF DISPATCHER	70,098.51	66,435.20	71,126.45	72,000.00	72,000.00	72,000.00
1-0342	DISPATCHING	192,449.31	200,449.66	213,337.45	235,000.00	235,000.00	235,000.00
1-0418	PART-TIME DISPATCHING	22,928.75	25,000.00	21,831.50	25,000.00	25,000.00	25,000.00
1-0430	PART-TIME DISPATCHING	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	21,551.79	25,000.00	14,110.07	25,000.00	25,000.00	25,000.00
1-0501	OVERTIME-SPECIAL (SHIFT DIFFERENTIA	4,375.50	4,600.00	4,368.00	4,600.00	4,600.00	4,600.00
1-0600	VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0700	SHIFT DIFFERENTIAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMEN'S COMPENSATION	2,204.00	0.00	2,871.25	0.00	0.00	0.00
1-0802	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0803	CO SHARE DENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	CO SHARE SUPPLEMENTAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT	21,019.78	21,700.00	21,922.22	22,000.00	22,000.00	22,000.00
1-1000	OASI SOCIAL SECURITY	22,522.29	24,600.00	23,562.51	26,000.00	26,000.00	26,000.00
1-1100	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-1300	DEDUCTIBLE REIMB.	0.00	0.00	0.00	0.00	0.00	0.00
1-1500	UNEMPLOY CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***357,149.93***	***367,784.86***	***373,129.45***	***409,600.00***	***409,600.00***	***409,600.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	12,832.17	18,000.00	13,053.76	18,000.00	18,000.00	18,000.00
2-0201	TELETYPE SERVICE	6,182.40	6,451.00	6,451.20	6,452.00	6,452.00	6,452.00
2-0205	E911/ RADIO INTERNET MANAGEMENT	950.57	1,000.00	1,019.64	1,100.00	1,100.00	1,100.00
2-0614	BUILDING INSURANCE	1,343.00	1,400.00	1,364.90	1,500.00	1,500.00	1,500.00
2-0700	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	280.00	500.00	76.32	500.00	500.00	500.00
2-1110	TIMEKEEPING SERVICE COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIUPMENT REPAIR	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1701	MEALS	48.39	700.00	0.00	700.00	700.00	700.00
2-1702	LODGING	214.00	1,200.00	50.00	1,200.00	1,200.00	1,200.00
2-1704	MILEAGE ALLOWANCE	886.41	2,500.00	333.66	2,500.00	2,500.00	2,500.00
2-1751	DUES, SUBS, REG, TRAINING	3,308.95	3,500.00	1,006.82	3,500.00	3,500.00	3,500.00
2-1801	DUES, SUBSCRIPTIONS, REG	0.00	0.00	0.00	0.00	0.00	0.00
2-1816	THREATNET	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONSULTING	0.00	0.00	0.00	0.00	0.00	0.00
2-2501	CONSULTING FEES	0.00	6,000.00	3,094.80	6,000.00	6,000.00	6,000.00

CUMING COUNTY E911(NEW)

		Code	Description
	Fund	2910	E911(NEW)
	Function	691	E911(NEW)

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-2515	MAINTENANCE CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2544	MAINTENANCE CONTRACTS	32,578.94	39,000.00	23,825.58	39,000.00	39,000.00	39,000.00
2-2555	PUBLIC SAFETY (THREATNET)	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***58,624.83***	***81,251.00***	***50,276.68***	***81,452.00***	***81,452.00***	***81,452.00***
	Supplies and Materials						
3-0101	SUPPLIES	443.16	1,700.00	490.11	1,700.00	1,700.00	1,700.00
	Supplies and Materials Totals	***443.16***	***1,700.00***	***490.11***	***1,700.00***	***1,700.00***	***1,700.00***
	Equipment Rental						
4-0206	TOWER RENT	0.00	3,000.00	1,537.34	3,100.00	3,100.00	3,100.00
4-0600	OTHER RENT (TOWER)	2,941.66	0.00	1,492.57	0.00	0.00	0.00
	Equipment Rental Totals	***2,941.66***	***3,000.00***	***3,029.91***	***3,100.00***	***3,100.00***	***3,100.00***
	Capital Outlay						
5-0235	COMM. EQUIP. & PAGERS	0.00	6,000.00	4,470.00	6,000.00	6,000.00	6,000.00
5-0311	RADIO EQUIPMENT	2,062.50	5,000.00	5,596.19	5,000.00	5,000.00	5,000.00
5-0500	OFFICE EQUIPMENT	193.73	5,000.00	2,728.90	5,000.00	5,000.00	5,000.00
5-0555	E911 EQUIPMENT	538.00	10,000.00	1,038.96	10,000.00	10,000.00	10,000.00
	Capital Outlay Totals	***2,794.23***	***26,000.00***	***13,834.05***	***26,000.00***	***26,000.00***	***26,000.00***
	Transfers Out						
7-0200	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2910-691 E911(NEW) TOTAL		**421,953.81**	**479,735.86**	**440,760.20**	**521,852.00**	**521,852.00**	**521,852.00**
2910 E911(NEW) TOTALS							
	TOTAL EXPENDITURES	421,953.81		440,760.20			
	TOTAL BUDGET OF EXPENDITURES		479,735.86		521,852.00	521,852.00	521,852.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		479,735.86		521,852.00	521,852.00	521,852.00

CUMING COUNTY 911 WIRELESS SERVICE FUND

	Code	Description
Fund	2913	911 WIRELESS SERVICE FUND
Function	691	911 WIRELESS SERVICE FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0202	PHONE TRUNKS	0.00	0.00	0.00	0.00	0.00	0.00
2-1103	GIS MAPPING SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
2-1816	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-1217	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	TRANSFERS	38,137.99	44,558.51	0.00	44,000.00	44,000.00	44,000.00
	Transfers Out Totals	***38,137.99***	***44,558.51***	***0.00***	***44,000.00***	***44,000.00***	***44,000.00***
2913-691 911 WIRELESS SERVICE FUND TOTAL		**38,137.99**	**44,558.51**	**0.00**	**44,000.00**	**44,000.00**	**44,000.00**
2913 911 WIRELESS SERVICE FUND TOTALS							
	TOTAL EXPENDITURES	38,137.99		0.00			
	TOTAL BUDGET OF EXPENDITURES		44,558.51		44,000.00	44,000.00	44,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		44,558.51		44,000.00	44,000.00	44,000.00

CUMING COUNTY GENERAL FUND REVENUE

					Code	Description
				Fund	0100	GENERAL FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCES**	**970,514.20**	**1,598,638.77**	**1,598,638.77**	**1,250,298.97**	**1,250,298.97**	**1,250,298.97**
	Taxes						
300-00	PROPERTY TAXES	3,533,146.17	4,278,284.94	3,694,294.39	3,843,421.38	3,843,421.38	3,843,421.38
304-00	MOTOR VEHICLE TAXES	567,066.88	570,000.00	591,916.00	570,000.00	570,000.00	570,000.00
	Taxes Totals	***4,100,213.05***	***4,848,284.94***	***4,286,210.39***	***4,413,421.38***	***4,413,421.38***	***4,413,421.38***
	Licenses and Permits						
325-05	ZONING FEES	2,375.00	2,500.00	4,025.00	2,500.00	2,500.00	2,500.00
	Licenses and Permits Totals	***2,375.00***	***2,500.00***	***4,025.00***	***2,500.00***	***2,500.00***	***2,500.00***
	Intergovernmental Federal						
330-31	TRUANCY PROGRAM GRANT	15,085.06	0.00	1,174.20	0.00	0.00	0.00
331-01	CHILD SUPPORT ENFORCEMENT - DIST CO	43,982.80	10,000.00	24,083.81	10,000.00	10,000.00	10,000.00
339-06	EMERGENCY MANAGEMENT GRANT	35,721.84	35,000.00	22,477.25	0.00	0.00	0.00
	Intergovernmental Federal Totals	***94,789.70***	***45,000.00***	***47,735.26***	***10,000.00***	***10,000.00***	***10,000.00***
	Intergovernmental State						
340-01	STATE GRANT (scrap tire)	59,524.50	0.00	0.00	0.00	0.00	0.00
341-81	Crime Comm Grant (diversion)	0.00	15,000.00	1,092.85	0.00	0.00	0.00
344-01	HOMESTEAD EXEMPTION ALLOC.	43,235.12	0.00	45,977.93	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	465,688.66	0.00	586,748.72	0.00	0.00	0.00
345-02	INSURANCE TAX ALLOCATION	31,839.65	31,000.00	33,587.60	30,000.00	30,000.00	30,000.00
345-03	AIRLINE TAX ALLOCATION	5,730.82	5,700.00	4,340.26	4,000.00	4,000.00	4,000.00
346-01	PRO-RATE MOTOR VEHICLE	8,754.35	8,500.00	8,990.90	8,500.00	8,500.00	8,500.00
346-05	NAMEPLATE CAPACITY TAX	1,193.39	1,000.00	1,310.95	1,000.00	1,000.00	1,000.00
	Intergovernmental State Totals	***615,966.49***	***61,200.00***	***682,049.21***	***43,500.00***	***43,500.00***	***43,500.00***
	Other Intergovernmental						
351-01	Inter Local Gov Payments-Banc	0.00	16,854.86	16,064.58	16,500.00	16,500.00	16,500.00
353-01	IN-LIEU-OF-TAX 1957 & PRIOR	45.62	6,200.00	45.62	0.00	0.00	0.00
353-02	IN-LIEU-OF-TAX 5% GROSS REV.	6,901.36	0.00	6,750.52	0.00	0.00	0.00
353-03	IN LIEU-NEBR HOUSING AUTHORITY	0.00	0.00	472.47	0.00	0.00	0.00
	Other Intergovernmental Totals	***6,946.98***	***23,054.86***	***23,333.19***	***16,500.00***	***16,500.00***	***16,500.00***
	County Treasurer						
360-01	DRIVERS LICENSE - FEE	3,754.75	4,000.00	4,016.75	4,000.00	4,000.00	4,000.00
360-02	MOTOR VEHICLE REG. - FEE	47,850.87	47,000.00	42,803.28	47,000.00	47,000.00	47,000.00
360-04	REDEMPT FEES CO.TREAS TAX SALE	244.00	0.00	374.00	0.00	0.00	0.00
360-05	DISTRESS WARRANT FEES	38.00	0.00	44.00	0.00	0.00	0.00
360-06	CO TREAS TAX SALE FEES	140.00	0.00	275.00	0.00	0.00	0.00
360-07	ADVERTISING FEES	165.00	0.00	320.00	0.00	0.00	0.00
360-09	FILING FEES POLITICAL CAND.	1,164.05	0.00	29.50	0.00	0.00	0.00
361-01	HOMESTEAD EXEMPTION COMM.	3,980.35	3,700.00	4,030.29	3,500.00	3,500.00	3,500.00

CUMING COUNTY GENERAL FUND REVENUE

					Code	Description
				Fund	0100	GENERAL FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
361-02	FEE (PROPERTY TAX CREDIT)	36,954.70	38,000.00	43,568.24	35,000.00	35,000.00	35,000.00
361-03	SALES TAX COMMISSION	12,689.77	11,000.00	11,923.31	11,000.00	11,000.00	11,000.00
361-08	MOTOR VEHICLE FEE COMMISSION	18,897.47	18,000.00	19,885.17	18,000.00	18,000.00	18,000.00
361-09	NAMEPLATE CAPACITY TAX COMMISSION	89.28	80.00	90.04	80.00	80.00	80.00
363-01	PROPERTY TAX COMMISSION	281,426.96	250,000.00	240,290.08	250,000.00	250,000.00	250,000.00
363-02	SPECIAL ASSESSMENT TAX COMM.	471.10	0.00	166.18	0.00	0.00	0.00
	County Treasurer Totals	***407,866.30***	***371,780.00***	***367,815.84***	***368,580.00***	***368,580.00***	***368,580.00***
	County Clerk						
371-01	FILING & RECORDING FEES	33,488.00	34,500.00	38,931.92	35,000.00	35,000.00	35,000.00
371-02	DOCUMENTARY STAMPS FEE	36,517.33	36,000.00	47,669.72	36,000.00	36,000.00	36,000.00
	County Clerk Totals	***70,005.33***	***70,500.00***	***86,601.64***	***71,000.00***	***71,000.00***	***71,000.00***
	Clerk of the District Court						
380-01	FILING & RECORDING FEES	3,991.50	8,000.00	6,240.00	8,000.00	8,000.00	8,000.00
383-00	PASSPORT FEES	6,825.00	7,500.00	10,666.00	7,500.00	7,500.00	7,500.00
	Clerk of the District Court Totals	***10,816.50***	***15,500.00***	***16,906.00***	***15,500.00***	***15,500.00***	***15,500.00***
	County Court						
390-01	COURT COST REFUNDS	246.00	0.00	221.00	0.00	0.00	0.00
391-01	COURT-LAB COSTS REFUNDS	640.00	0.00	1,040.00	0.00	0.00	0.00
	County Court Totals	***886.00***	***0.00***	***1,261.00***	***0.00***	***0.00***	***0.00***
	Election Commissioner						
393-03	ELECTION COSTS - OTHER	3,310.33	6,500.00	7,258.87	6,500.00	6,500.00	6,500.00
	Election Commissioner Totals	***3,310.33***	***6,500.00***	***7,258.87***	***6,500.00***	***6,500.00***	***6,500.00***
	County Sheriff						
395-01	SERVICE FEES - SHERIFF	6,862.53	7,400.00	7,950.78	7,300.00	7,300.00	7,300.00
395-02	SHERIFF-MILEAGE & COST REFUNDS	2,616.64	2,700.00	3,391.82	2,500.00	2,500.00	2,500.00
395-10	MOTOR VEHICLE INSPECTION FEES	5,370.00	5,000.00	5,400.00	5,000.00	5,000.00	5,000.00
395-13	HANDGUN APPLICATION FEE	900.00	775.00	865.00	750.00	750.00	750.00
395-15	MISCELLANEOUS REVENUE	366.05	0.00	694.53	0.00	0.00	0.00
	County Sheriff Totals	***16,115.22***	***15,875.00***	***18,302.13***	***15,550.00***	***15,550.00***	***15,550.00***
	County Attorney						
396-01	CO. ATTY. CHECK COLLECTIONS	180.00	0.00	130.00	0.00	0.00	0.00
396-09	DIVERSION FEES	1,650.00	1,000.00	475.00	0.00	0.00	0.00
	County Attorney Totals	***1,830.00***	***1,000.00***	***605.00***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
450-02	PHOTO COPY	1,910.29	2,000.00	3,225.55	1,500.00	1,500.00	1,500.00
470-01	OVERLOAD FINES - 25%	450.00	0.00	493.75	0.00	0.00	0.00
473-03	WITNESS FEES	0.00	0.00	141.92	0.00	0.00	0.00
510-01	INTEREST ON INVESTMENTS	536,763.65	279,000.00	776,516.15	280,000.00	280,000.00	280,000.00

CUMING COUNTY GENERAL FUND REVENUE

					Code	Description
				Fund	0100	GENERAL FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
530-03	SALE OF SURPLUS PROPERTY	7,657.40	0.00	2,439.20	0.00	0.00	0.00
531-03	INSURANCE DIVIDENDS	13,052.00	10,000.00	11,901.00	10,000.00	10,000.00	10,000.00
532-03	REFUNDS - MISCELLANEOUS	6,093.15	0.00	16,081.81	0.00	0.00	0.00
532-06	ADJUSTMENT	0.00	0.00	389.97	0.00	0.00	0.00
532-08	LB644 REIMBURSEMENTS	1,955.78	10,000.00	409.00	5,000.00	5,000.00	5,000.00
533-01	ONE TIME REVENUE	0.00	0.00	1,000.00	0.00	0.00	0.00
540-01	MISCELLANEOUS REVENUE	343.90	0.00	704.46	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***568,226.17***	***301,000.00***	***813,302.81***	***296,500.00***	***296,500.00***	***296,500.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**3,336,715.10**	**3,082,548.63**	**4,259,750.72**	**2,666,428.97**	**2,666,428.97**	**2,666,428.97**
	TOTAL PROPERTY TAXES	**3,533,146.17**	**4,278,284.94**	**3,694,294.39**	**3,843,421.38**	**3,843,421.38**	**3,843,421.38**
	TOTAL REVENUE AVAILABLE	**6,869,861.27**	**7,360,833.57**	**7,954,045.11**	**6,509,850.35**	**6,509,850.35**	**6,509,850.35**
	Less: EXPENDITURES	**5,852,697.61**	**7,360,833.57**	**6,703,746.14**			
	BALANCE FORWARD/CASH RESERVE	**1,017,163.66**	**0.00**	**1,250,298.97**			

*****The 2023-2024 Actual Balance Forward/Cash Reserve does not match the 2024-2025 Actual Net Fund Balance**

CUMING COUNTY ROAD REVENUE

					Code	Description
				Fund	0300	ROAD
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCES**	**405,557.89**	**216,163.60**	**216,163.60**	**562,337.38**	**562,337.38**	**562,337.38**
	Intergovernmental State						
346-03	MOTOR VEHICLE FEE (FROM STATE)	211,155.35	215,000.00	202,848.27	200,000.00	200,000.00	200,000.00
347-01	HIGHWAY ALLOCATIONS	2,946,602.97	3,010,230.00	3,004,221.77	3,200,000.00	3,200,000.00	3,200,000.00
347-02	INCENTIVE PAYMENT	9,750.00	9,750.00	9,750.00	9,750.00	9,750.00	9,750.00
	Intergovernmental State Totals	***3,167,508.32***	***3,234,980.00***	***3,216,820.04***	***3,409,750.00***	***3,409,750.00***	***3,409,750.00***
	Other Intergovernmental						
353-01	IN LIEU TAX - 1957 & PRIOR	27.00	0.00	27.00	0.00	0.00	0.00
	Other Intergovernmental Totals	***27.00***	***0.00***	***27.00***	***0.00***	***0.00***	***0.00***
	County Treasurer						
361-03	SALES TAX COMMISSION	2,926.39	0.00	2,822.03	0.00	0.00	0.00
	County Treasurer Totals	***2,926.39***	***0.00***	***2,822.03***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
420-30	ROAD - COST REIMBURSEMENT	0.00	0.00	347.44	0.00	0.00	0.00
530-03	SALE MATERIALS - NON-TAXABLE	2,507.50	0.00	1,752.00	0.00	0.00	0.00
530-05	SALE MATERIALS - TAXABLE	2,695.03	0.00	1,812.45	0.00	0.00	0.00
531-02	INSURANCE SETTLEMENTS	162.71	0.00	0.00	0.00	0.00	0.00
532-02	REFUNDS - MISCELLANEOUS	2,443.78	0.00	463.23	0.00	0.00	0.00
532-06	REV. ADJUSTMENT	0.00	0.00	-10.00	0.00	0.00	0.00
540-01	MISCELLANEOUS REVENUE	64.48	0.00	75.20	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***7,873.50***	***0.00***	***4,440.32***	***0.00***	***0.00***	***0.00***
	Transfers						
590-01	TRANSFERS - GENERAL FUND	581,475.11	458,301.55	480,636.40	115,442.62	115,442.62	115,442.62
590-02	TRANSFERS-NATURAL DISASTER	0.00	22,334.85	0.00	0.00	0.00	0.00
	Transfers Totals	***581,475.11***	***480,636.40***	***480,636.40***	***115,442.62***	***115,442.62***	***115,442.62***
	TOTAL REVENUE AVAILABLE	**4,165,368.21**	**3,931,780.00**	**3,920,909.39**	**4,087,530.00**	**4,087,530.00**	**4,087,530.00**
	Less: EXPENDITURES	**3,367,729.50**	**3,931,780.00**	**3,358,572.01**			
	BALANCE FORWARD/CASH RESERVE	**797,638.71**	**0.00**	**562,337.38**			

*****The 2023-2024 Actual Balance Forward/Cash Reserve does not match the 2024-2025 Actual Net Fund Balance**

CUMING COUNTY ROAD/BRIDGE SINKING FUND REVENUE

					Code	Description
				Fund	0801	ROAD/BRIDGE SINKING FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**3,057,186.50**	**4,000,067.83**	**4,000,067.83**	**5,073,271.60**	**5,073,271.60**	**5,073,271.60**
	Intergovernmental State						
347-50	HWY/ST BUYBACK PROGRAM (STP)	171,760.32	304,256.55	161,582.12	326,882.38	326,882.38	326,882.38
347-60	HWY/BRIDGE BUYBACK PROGRAM (HSP)	337,431.06	161,582.12	304,256.55	166,840.02	166,840.02	166,840.02
	Intergovernmental State Totals	***509,191.38***	***465,838.67***	***465,838.67***	***493,722.40***	***493,722.40***	***493,722.40***
	Transfers						
590-01	TRANSFERS IN	1,540,035.00	0.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00
590-02	TRANSFERS - GENERAL FUND	0.00	1,247,432.94	1,247,432.94	377,771.00	377,771.00	377,771.00
	Transfers Totals	***1,540,035.00***	***1,247,432.94***	***1,247,432.94***	***1,877,771.00***	***1,877,771.00***	***1,877,771.00***
	TOTAL REVENUE AVAILABLE	**5,106,412.88**	**5,713,339.44**	**5,713,339.44**	**7,444,765.00**	**7,444,765.00**	**7,444,765.00**
	Less: EXPENDITURES	**1,106,345.05**	**5,713,339.44**	**640,067.84**			
	BALANCE FORWARD/CASH RESERVE	**4,000,067.83**	**0.00**	**5,073,271.60**			

CUMING COUNTY SPECIAL PROJECTS REVENUE

		Code	Description
	Fund	0900	SPECIAL PROJECTS
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Other Intergovernmental						
350-01	LOCAL GRANTS	870,160.02	1,000,000.00	620,101.28	1,000,000.00	1,000,000.00	1,000,000.00
	Other Intergovernmental Totals	***870,160.02***	***1,000,000.00***	***620,101.28***	***1,000,000.00***	***1,000,000.00***	***1,000,000.00***
	TOTAL REVENUE AVAILABLE	**870,160.02**	**1,000,000.00**	**620,101.28**	**1,000,000.00**	**1,000,000.00**	**1,000,000.00**
	Less: EXPENDITURES	**870,160.02**	**1,000,000.00**	**620,101.28**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

CUMING COUNTY WEGNER SCHOLARSHIP FUND REVENUE

					Code	Description
				Fund	0902	WEGNER SCHOLARSHIP FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**69,358.62**	**70,941.08**	**70,941.08**	**71,185.04**	**71,185.04**	**71,185.04**
	Other Fees and Miscellaneous						
510-01	INTEREST ON INVESTMENTS	1,750.46	0.00	1,911.96	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***1,750.46***	***0.00***	***1,911.96***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**71,109.08**	**70,941.08**	**72,853.04**	**71,185.04**	**71,185.04**	**71,185.04**
	Less: EXPENDITURES	**168.00**	**70,941.08**	**1,668.00**			
	BALANCE FORWARD/CASH RESERVE	**70,941.08**	**0.00**	**71,185.04**			

CUMING COUNTY VISITORS PROMOTIONAL FUND REVENUE

					Code	Description
				Fund	0990	VISITORS PRO MOTIONAL FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCES**	**20,392.84**	**23,293.48**	**23,293.48**	**24,589.40**	**24,589.40**	**24,589.40**
	Taxes						
315-00	LODGING TAX FUND	22,172.56	13,906.52	17,568.49	3,810.60	3,810.60	3,810.60
	Taxes Totals	***22,172.56***	***13,906.52***	***17,568.49***	***3,810.60***	***3,810.60***	***3,810.60***
	TOTAL REVENUE AVAILABLE	**42,565.40**	**37,200.00**	**40,861.97**	**28,400.00**	**28,400.00**	**28,400.00**
	Less: EXPENDITURES	**19,271.92**	**37,200.00**	**16,272.57**			
	BALANCE FORWARD/CASH RESERVE	**23,293.48**	**0.00**	**24,589.40**			

CUMING COUNTY VISITORS IMPROVEMENT FUND REVENUE

					Code	Description
				Fund	0995	VISITORS IMPROVEMENT FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**81,759.78**	**98,932.29**	**98,932.29**	**80,101.86**	**80,101.86**	**80,101.86**
	Taxes						
315-01	VISITOR'S IMPROVEMENT FUND	22,172.51	0.00	17,568.48	0.00	0.00	0.00
	Taxes Totals	***22,172.51***	***0.00***	***17,568.48***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
534-01	CONTRIBUTIONS & DONATIONS	0.00	0.00	231.30	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***231.30***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**103,932.29**	**98,932.29**	**116,732.07**	**80,101.86**	**80,101.86**	**80,101.86**
	Less: EXPENDITURES	**5,000.00**	**81,850.00**	**36,630.21**			
	BALANCE FORWARD/CASH RESERVE	**98,932.29**	**17,082.29**	**80,101.86**			

CUMING COUNTY REG OF DEED P&T FUND REVENUE

					Code	Description
				Fund	1150	REG OF DEED P&T FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**5,857.08**	**3,679.38**	**3,679.38**	**2,712.72**	**2,712.72**	**2,712.72**
	Register of Deeds						
394-01	FILING FEES	5,515.00	3,935.62	6,366.00	6,237.28	6,237.28	6,237.28
	Register of Deeds Totals	***5,515.00***	***3,935.62***	***6,366.00***	***6,237.28***	***6,237.28***	***6,237.28***
	Other Fees and Miscellaneous						
532-06	Rev. Adjustment	0.00	0.00	-151.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***-151.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**11,372.08**	**7,615.00**	**9,894.38**	**8,950.00**	**8,950.00**	**8,950.00**
	Less: EXPENDITURES	**7,692.70**	**7,615.00**	**7,181.66**			
	BALANCE FORWARD/CASH RESERVE	**3,679.38**	**0.00**	**2,712.72**			

CUMING COUNTY STOP FUND REVENUE

		Code	Description
	Fund	2356	STOP FUND
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**10,778.38**	**15,619.18**	**15,619.18**	**21,037.06**	**21,037.06**	**21,037.06**
	County Attorney						
396-08	S.T.O.P. CLASSES	5,325.00	4,180.82	6,400.00	0.00	0.00	0.00
396-09	DIVERSION FEES	275.00	200.00	25.00	0.00	0.00	0.00
	County Attorney Totals	***5,600.00***	***4,380.82***	***6,425.00***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
532-06	Rev. Adjustments	0.00	0.00	-678.96	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***-678.96***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**16,378.38**	**20,000.00**	**21,365.22**	**21,037.06**	**21,037.06**	**21,037.06**
	Less: EXPENDITURES	**759.20**	**20,000.00**	**328.16**			
	BALANCE FORWARD/CASH RESERVE	**15,619.18**	**0.00**	**21,037.06**			

CUMING COUNTY CO. DRUG LAW ENFORCEMENT REVENUE

		Code	Description
	Fund	2360	CO. DRUG LAW ENFORCEMENT
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	FUND BALANCES	161.00	161.00	161.00	161.00	161.00	161.00
	TOTAL REVENUE AVAILABLE	161.00	161.00	161.00	161.00	161.00	161.00
	Less: EXPENDITURES	0.00	161.00	0.00			
	BALANCE FORWARD/CASH RESERVE	161.00	0.00	161.00			

CUMING COUNTY FEDERAL GRANT FUND REVENUE

					Code	Description
				Fund	2500	FEDERAL GRANT FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Intergovernmental Federal						
339-01	FEDERAL GRANTS	0.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	1,500,000.00
	Intergovernmental Federal Totals	***0.00***	***1,500,000.00***	***0.00***	***1,500,000.00***	***1,500,000.00***	***1,500,000.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**1,500,000.00**	**0.00**	**1,500,000.00**	**1,500,000.00**	**1,500,000.00**
	Less: EXPENDITURES	**0.00**	**1,500,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

CUMING COUNTY NATURAL DISASTER REVENUE

		Code	Description
	Fund	2575	NATURAL DISASTER
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	FUND BALANCE	154,845.61	22,334.85	22,334.85	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	154,845.61	22,334.85	22,334.85	0.00	0.00	0.00
	Less: EXPENDITURES	132,510.76	22,334.85	22,334.85			
	BALANCE FORWARD/CASH RESERVE	22,334.85	0.00	0.00			

CUMING COUNTY COVID AMERICAN RESCUE PLAN REVENUE

					Code	Description
				Fund	2580	COVID AMERICAN RESCUE PLAN
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**1,285,842.81**	**998,073.09**	**998,073.09**	**816,918.44**	**816,918.44**	**816,918.44**
	Other Fees and Miscellaneous						
510-01	INTEREST ON INVESTMENT	0.00	0.00	-2,226.56	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***-2,226.56***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**1,285,842.81**	**998,073.09**	**995,846.53**	**816,918.44**	**816,918.44**	**816,918.44**
	Less: EXPENDITURES	**287,769.72**	**998,073.09**	**178,928.09**			
	BALANCE FORWARD/CASH RESERVE	**998,073.09**	**0.00**	**816,918.44**			

CUMING COUNTY ECONOMIC DEVELOPMENT FUND REVENUE

					Code	Description
				Fund	2605	ECONOMIC DEVELOPMENT FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALLANCE**	**7,971.84**	**10,638.66**	**10,638.66**	**992.61**	**992.61**	**992.61**
	Other Intergovernmental						
351-01	COMMUNITY REVENUE	55,411.00	70,760.00	66,792.00	65,000.00	65,000.00	65,000.00
351-02	VISITOR BUREAU CONTRACT LABOR	0.00	0.00	3,260.42	0.00	0.00	0.00
	Other Intergovernmental Totals	***55,411.00***	***70,760.00***	***70,052.42***	***65,000.00***	***65,000.00***	***65,000.00***
	Other Fees and Miscellaneous						
535-01	DINKLAGE GRANT	0.00	52,200.00	0.00	61,700.00	61,700.00	61,700.00
535-03	DINKLAGE GRANT	61,002.63	0.00	35,946.73	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***61,002.63***	***52,200.00***	***35,946.73***	***61,700.00***	***61,700.00***	***61,700.00***
	Transfers						
590-01	TRANSFERS IN	83,116.50	106,140.00	106,140.00	172,257.39	172,257.39	172,257.39
	Transfers Totals	***83,116.50***	***106,140.00***	***106,140.00***	***172,257.39***	***172,257.39***	***172,257.39***
	TOTAL REVENUE AVAILABLE	**207,501.97**	**239,738.66**	**222,777.81**	**299,950.00**	**299,950.00**	**299,950.00**
	Less: EXPENDITURES	**196,863.31**	**233,180.00**	**221,785.19**			
	BALANCE FORWARD/CASH RESERVE	**10,638.66**	**6,558.66**	**992.62**			

CUMING COUNTY INHERITANCE TAX REVENUE

					Code	Description
				Fund	2700	INHERITANCE TAX
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCES**	**6,344,243.50**	**5,748,081.73**	**5,748,081.73**	**6,932,550.05**	**6,932,550.05**	**6,932,550.05**
	Taxes						
310-01	INHERITANCE TAX	1,116,179.89	0.00	1,323,848.87	0.00	0.00	0.00
310-02	INTEREST ON INHERITANCE TAX	12,554.93	0.00	1,755.70	0.00	0.00	0.00
310-03	PENALTY ON INHERITANCE TAX	2.85	0.00	2.33	0.00	0.00	0.00
	Taxes Totals	***1,128,737.67***	***0.00***	***1,325,606.90***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
532-03	REFUND-OVERPAYMENT	348,779.19	0.00	0.00	0.00	0.00	0.00
540-01	MISCELLANEOUS REVENUE	0.00	0.00	0.00	61,700.00	61,700.00	61,700.00
	Other Fees and Miscellaneous Totals	***348,779.19***	***0.00***	***0.00***	***61,700.00***	***61,700.00***	***61,700.00***
	TOTAL REVENUE AVAILABLE	**7,821,760.36**	**5,748,081.73**	**7,073,688.63**	**6,994,250.05**	**6,994,250.05**	**6,994,250.05**
	Less: EXPENDITURES	**2,073,678.63**	**5,748,081.73**	**141,138.58**			
	BALANCE FORWARD/CASH RESERVE	**5,748,081.73**	**0.00**	**6,932,550.05**			

CUMING COUNTY E911(NEW) REVENUE

		Code	Description
	Fund	2910	E911(NEW)
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**192,572.29**	**217,253.68**	**217,253.68**	**41,211.27**	**41,211.27**	**41,211.27**
	County Sheriff						
395-09	911 SURCHARGES	24,346.48	20,000.00	22,235.65	20,000.00	20,000.00	20,000.00
	County Sheriff Totals	***24,346.48***	***20,000.00***	***22,235.65***	***20,000.00***	***20,000.00***	***20,000.00***
	Transfers						
590-01	TRANSFERS	38,137.99	44,558.51	44,558.47	44,000.00	44,000.00	44,000.00
590-02	TRANSFERS	384,150.73	197,923.67	197,923.67	416,640.73	416,640.73	416,640.73
	Transfers Totals	***422,288.72***	***242,482.18***	***242,482.14***	***460,640.73***	***460,640.73***	***460,640.73***
	TOTAL REVENUE AVAILABLE	**639,207.49**	**479,735.86**	**481,971.47**	**521,852.00**	**521,852.00**	**521,852.00**
	Less: EXPENDITURES	**421,953.81**	**479,735.86**	**440,760.20**			
	BALANCE FORWARD/CASH RESERVE	**217,253.68**	**0.00**	**41,211.27**			

CUMING COUNTY 911 WIRELESS SERVICE FUND REVENUE

		Code	Description
	Fund	2913	911 WIRELESS SERVICE FUND
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Intergovernmental State						
349-60	911 ENHANCES WIRELESS SERVICE	38,137.99	44,558.51	44,558.47	44,000.00	44,000.00	44,000.00
	Intergovernmental State Totals	***38,137.99***	***44,558.51***	***44,558.47***	***44,000.00***	***44,000.00***	***44,000.00***
	Transfers						
590-02	TRANSFERS OUT	0.00	0.00	-44,558.47	0.00	0.00	0.00
	Transfers Totals	***0.00***	***0.00***	***-44,558.47***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**38,137.99**	**44,558.51**	**0.00**	**44,000.00**	**44,000.00**	**44,000.00**
	Less: EXPENDITURES	**38,137.99**	**44,558.51**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

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: CUMING COUNTY CLERK
ROOM 100
200 S LINCOLN ST
WEST POINT, NE 68788

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUMING

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
CUMING	County-General	15,761,798	3,820,053,471	3,373,911,401	0.47

** 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 **CHERIE KREIKEMEIER**, **CUMING** 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.

Cherie J. Kreikemeier
(signature of county assessor)

8/19/2025
(date)

CC: County Clerk, **CUMING** 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

179,389,784 Pers Prior
180,475,382 Pers Value

3,194,521,617 Real Prior
3,639,578,089 Real Value

BOARD OF SUPERVISORS' MINUTES

A meeting of the Board of Supervisors of Cuming County, in the State of Nebraska, was convened in an open and public session at the conclusion of the budget hearing and tax ask request on September 24th, 2025, at West Point, Nebraska with Mutzenberger, Schweers, Holtz, Wiechman, Dixon, Munderloh and Meister present.

Notice of the meeting was given in advance, thereof, publication in the West Point News' September 18th, 2025, edition and on the County's Web Site, two of the County's designated methods for giving notice. A copy of the agenda is attached to these minutes. Notice of this meeting was given in advance to the members of the Board of Supervisors and a copy of their acknowledgment of receipt of notice and the agenda are attached to these minutes. The availability of the agenda was communicated in the advance notice and in the notice to the County Board of Supervisors of this meeting. It was publicly stated to all in attendance that a current copy of the "Nebraska Open Meetings Act" was posted at the entrance to the meeting room and on the county's website. A pamphlet form of the act is available upon request. All proceedings shown hereafter were taken while the convened meeting was open to the attendance of the public.

The following correspondence was presented to the Board; UNL program updates from Alfredo DiCostanzo, Ian Peterson, Melissa Hagemeister, Kelly Schole, Mary Von Seggern and Lisa Poppe, recipient for NIRMA's 2024 Outstanding Loss History award, NE Loess Hills RC&D newsletter, renewable energy development letter from Center for Rural Affairs and engineer estimate for Wisner Bridge Project. All correspondence is available for public inspection in the office of the County Clerk.

1. CONSENT AGENDA
    a. Approve minutes of the last meeting
    b. Approve miscellaneous Treasurer's Receipts

A motion was made by Mutzenberger and seconded by Holtz, to approve the items listed on the consent agenda. All members present voted yea in favor of the motion.

2. RESOLUTION TO ADOPT THE 2025-2026 FISCAL YEAR BUDGET

The Board of Supervisors held their public hearing to receive comments, criticisms or observations regarding the proposed 2025-2026 fiscal year budget on September 24th, 2025, at 1:00 p.m. They received no comments from the public. After reviewing Resolution 20250901, Supervisor Wiechman with a second from Supervisor Holtz moved the passage of Resolution 20250901 with the additions of the Dinklage Foundation numbers added to the budget, a summary of change will be included in the newspaper with the correction. Upon a roll call the vote resulted as follows; Holtz, Dixon, Schweers, Wiechman, Munderloh, Mutzenberger and Meister yeas, resolution adopted.

3. RESOLUTION 20250902 – FINAL TAX ASK REQUEST

After review of Resolution 20250902, a resolution to set the final tax request, a motion was made by Mutzenberger and seconded by Dixon to move the passage of Resolution 20250902. Upon a roll call the vote resulted as follows; Dixon, Mutzenberger, Munderloh, Schweers, Wiechman, Holtz and Meister, yeas; nays none; motion carried.

4. COUNTY SCHOOLS DINKLAGE APPLICATIONS

West Point Public School, Bancroft-Rosalie Public School and GACC presented two Louis & Abby Faye Dinklage Applications to support scholarships for the 2026 graduating classes for $85,000 and the alumni program for $145,000. Howells-Dodge submitted a $3,000 application to support 3 students who reside in Cuming County. After discussion, a motion was made by Mutzenberger and seconded by Schweers, to forward the applications to the foundation. All members present voted yea in favor of said motion.

5. COLONIAL HAVEN

Colonia Haven presented a Louis & Abby Faye Dinklage Application to remodel and update the facility for a total of $110, 175. After discussion, a motion was made by Wiechman and seconded by Mutzenberger, to forward the application to the foundation. All members present voted yea in favor of said motion.

6.E911 DISPATCH CENTER EQUIPMENT BIDS
The board opened the sealed bids from the two companies that submitted bids for the replacement of E911 dispatch center equipment. Tri-State and RACOM submitted bids, after discussion, recommendations from 911 Advisory Committee as well as Mike Mazzitello with Mazzitello Professional Services, the Board of Supervisors reviewed the two separate bids RACOM bid came in at $130,058 and Tri-State's bid came in at $102,075. There was a motion made by Schweers with a second from Munderloh to aware Tri-State the contract for the replacement of E911 equipment. Upon a roll call the vote resulted as follows; Dixon, Mutzenberger, Munderloh, Schweers, Wiechman, Holtz and Meister, yeas; nays none; motion carried.

7. LAW ENFORCEMENT SERVICES CONTRACT
The board reviewed a law enforcement services contract which would allow the Sheriff's Department to provide law enforcement services as provided in the contract to the Village of Beemer for the sum of $1500 per month. After some discussion, Dixon made a motion to accept the contract as presented with a second from Munderloh. Upon a roll call the vote resulted as follows; Dixon, Mutzenberger, Munderloh, Schweers, Wiechman, Holtz and Meister, yeas; nays none; motion carried.

8. AUDIT SERVICES
A proposal from our auditor Lengemann & Associates was presented for our 2024-2025 fiscal year, the cost shall not exceed $20,700. A motion by Mutzenberger and seconded by Schweers to authorize the chairman to sign the letter for services. All members present voted yea in favor of the motion.

9. RESOLUTION 20250903
The board reviewed Resolution 20250903 and agreement presented from the State of Nebraska Department of Transportation for Project No. TIB-275-6(150), project name East JCT N-15 Wisner County Road Connections. A motion was made by Dixon with a second from Munderloh to accept the resolution and agreement as presented. Upon a roll call the vote resulted as follows; Dixon, Mutzenberger, Munderloh, Schweers, Wiechman, Holtz and Meister, yeas; nays none; motion carried.

10. CLAIMS
A motion was made by Holtz and seconded by Munderloh to approve the following claims: Salary/benefits claims, totaling $231,141.75. GENERAL: APOTHECARY SHOP, MEDS $17.32 APPEARA, SUPPLIES $47.82 BEED, VAUGHN, JURY DUTY $35.00 BRABEC, ERIC D, JURY DUTY $60.20 BROCKMEIER, GAYLORD, JURY DUTY $92.40 BRUNE, SHELLEY, JURY DUTY $35.00 BRUNING, TINA, JURY DUTY $60.20 BUSS, KIEL, JURY DUTY $46.20 CANON FINANCIAL SERVICES INC, REPAIRS $154.00 CASE, SUSAN JURY DUTY$37.80 CENTRAL VALLEY AG, FUEL $1,121.26 CENTURYLINK, PHONES $1,268.35 CHRISTENSEN, LUKE, JURY DUTY $35.00 CITY OF WISNER, SOLID WASTE $3,039.79 CLERK OF DISTRICT COURT, COURT COSTS $144.00 COLONIAL RESEARCH CHEMICAL, SUPPLIES $174.03 COMFORT INN, LODGING $779.70 CROPP, BRENDA, JURY DUTY $81.20 CUMING CO. SHERIFF, COURT COSTS/MEALS/AUTO $90.01 CUMING CO. TREASURER – TRANSFER $416,640.73 CUMING COUNTY COURT, COURT COSTS $324.00 DANIEL P BRACHT, REIMBURSEMENT $6,140.40 DAS INSERVICE #6507, DATA PROCESSING $242.00 DICOSTANZO, ALFREDO, CELL $25.00 DIXON, ABBY JO, JURY DUTY $60.20 DONNER ATTY, THOMAS B, COURT APPOINT $783.00 EBEL, MATTHEW, JURY DUTY $70.00 ELAN FINANCIAL SERVICES, PUBLISHING $240.00 EWALT LAW OFFICE, P.C., L.L.O., COURT APPOINT $4,548.00 FRANCISCAN CARE SERVICES INC, SCREENINGS $86.00 FREDERICKSON, ASHLEY, JURY DUTY $35.00 GEAGHAN, JENNIFER, JURY DUTY $35.00 GRAYBEALS FOOD, JURY COSTS $29.64 GREAT PLAINS COMM., INC., PHONE $236.67 HAGEMEISTER, MELISSA, CELL $25.00 HAVRANEK, LINDSEY JURY DUTY $70.00 HOFFMAN, GARY LEE, JURY DUTY $35.00 HUNZEKER, JOSH JURY DUTY $42.00 JACK'S UNIFORMS & EQUIPMENT, SUPPLIES $43.89 JAEGER LAW OFFICE PC LLO, COURT APPOINT $935.00 JENSEN, MICHAEL, JURY DUTY $35.00 KENDAL MINICH, COURT APPOINT $325.00 KIRCH, JAMES, JURY DUTY $54.60 KREIKEMEIER, JEROME, JURY DUTY $42.00 LAMBRECHT, JAROD, JURY DUTY$92.40 LANCASTER CO. SHERIFF,

DISCOVERY $7.46 LIERMAN, KARI, JURY DUTY $35.00 LOFGREN, LINDA, JURY DUTY $35.00 MACKE, SANDRA, JURY DUTY $56.00 MADISON CO. SHERIFF'S DEPT, DISCOVERY $30.41 MARX, GARY, JURY DUTY $51.80 MCALLISTER, WILLIAM, JURY DUTY $35.00 MCGILL CONTRACTING INC, REPAIRS $212.05 MICROFILM IMAGING SYSTEMS INC, MICROFILMING $59.00MILLS, STUART, COURT APPOINT $7,015.05 MOE, KAYLEE, JURY DUTY $64.40 MIPS, COMPUTER PROCESSING $3,606.58 NACO, FEES $55.00 NEUROLOGICAL AND SPIRAL SUGERY, TREATMENT $659.00 ONE OFFICE SOLUTION, SUPPLIES $23.59 ORTMEIER, RANDALL, JURY DUTY $54.60 OTT, CHASE, JURY DUTY $61.60 PARKER, LORI, JURY DUTY $46.20 PERSON, ADAM, JURY DUTY $35.00 PETROMART, FUEL $24.07 PETZ, DAVID, JURY DUTY $35.00 PHYSICIANS LABORATORY PC, AUTOPSY $2,780.00 PIEPER & STORY, COURT APPOINT $1,320.30 RAMIREZ CAPRISTO, MABELSY, JURY DUTY $70.00 RANKIN, MEGHAN, JURY DUTY $56.00 REGION IV BEHAVIORAL HEALTH SYSTEM, SERVICES $7,442.75 ROEBER, DARRIN, JURY DUTY $35.00 S2 ROLL-OFFS, LLC, GARBAGE $102.00 SCHMADERER, TIMOTHY, JURY DUTY $39.20 SLAGLE, TYLER, JURY DUTY $35.00 SPRINGER, TIMOTHY, JURY DUTY $56.00 STAN ORTMEIER & CO., REPAIRS $1,039.20 SUBWAY SANDWICHES & SALADS, JURY COSTS $76.47 TJ CONSTRUCTION, CONCRETE $10,407.38 TRI-STATE COMMUNICATIONS INC, REPAIRS $700.00 VERIZON WIRELESS, CELLS $198.03 VILLAGE OF BEEMER, SOLID WASTE $1,019.46 WAGNER TIRE & REPAIR LLC, TIRES/REPAIR $423.81 WEST POINT LIGHT & WATER, UTILITIES $4,101.70 WEST POINT NEWS INC, PUBLISHING $1,493.07 WEST POINT PIZZA RANCH, JURY COSTS $103.53 WESTERN STATES SHERIFFS ASSOCIATION, DUES $200.00 WILLIAM J STOKELY INC, AUTOPSY COSTS $200.00 WOERMAN, CAROL, JURY DUTY $35.00 WUESTEWALD, TODD, JURY DUTY $35.00 ZOBEL, MITCHELL, JURY DUTY $49.00 TOTAL GENERAL; $482,734.52 ROADS: APPEARA, SUPPLIES $217.42 BEEMER'S BEST DBA PRONTO EXPRESS, FUEL$221.53 BOMGAARS, SUPPLIES $195.38 CENTRAL VALLEY AG, FUEL $886.03 CONSTELLATION NEW ENERGY GAS DIV, UTILITIES $14.25 CUMING CO. PUBLIC POWER DIST, UTILITIES $332.11 FARMERS PRIDE, FUEL $1,103.47 FRANCISCAN CARE SERVICES INC, LABS $90.00 INDEPENDENT SALT COMPANY, SALT $2,250.00 JOHN DEERE FINANCIAL, REPAIRS $60.33 KIMBALL MIDWEST, SUPPLIES $284.48 LORENSEN LUMBER & GRAIN LLC, CONCRETE $11,286.00 MBS TRUCKING, SUPPLIES $2,528.25 MEDICAL ENTERPRISES INC, LAB TESTING $36.00 ONE OFFICE SOLUTION, SUPPLIES $162.23 S2 ROLL-OFFS, LLC, GARBAGE $106.00 STALP GRAVEL INC GRAVEL $39,421.79 STAN ORTMEIER & CO, SUPPLIES $57.45 VERIZON WIRELESS, CELL PHONES $240.68 VILLAGE OF BANCROFT, UTILITIES $91.00 WEST POINT LIGHT & WATER, UTILITIES $397.89 WEST POINT NEWS INC, PUBLISHING $60.90 WISNER AUTO PARTS, TOOLS $8.99 TOTAL ROADS; $60,052.18 SPECIAL PROJECTS: CUMING CO ECONOMIC DEVELOPMENT, DINKLAGE $427.30 JOHN A. STAHL MEMORIAL LIBRARY, GRANTS $3,500.00 TOTAL SPECIAL PROJECTS $3,927.30 VISITOR PROMOTION: CUMING COUNTY AGRICULTURAL SOCIETY, COUNTY FAIR $1,500.00 ELAN FINANCIAL SERVICES, TRAVEL $237.00 TOTAL VISITOR PROMO; $1,737.00 REGISTER OF DEEDS: CANON FINANCIAL SERVICES INC, PRINTER $107.77 TOTAL REGISTER OF DEEDS; $107.77 COVID FUNDS – ARPA MAINELLI WAGNER & ASSOCIATES, INC, FEES $18,685.00 TOTAL COVID FUNDS $18,685.00 ECONOMIC DEVELOPMENT: CROWNE PLAZA KEARNEY, LODGING $169.95 ELAN FINANCIAL SERVICES, ADOBE $87.96 GAGE AREA GROWTH ENTERPRISE, WORKSHOP $950.00 TOTAL ECONOMIC DEVELOPMENT $1,207.91 INHERITANCE TAX: CUMING CO. TREASURER, TRANSFERS $110,557.39 KARLEN MEMORIAL LIBRARY-CO SHARES $3,500.00 TOTAL INHERITANCE TAX; $114,057.39 E911: WEST POINT NEWS INC, PUBLISHING $10.00 TOTAL E911; $10.00. All members present voted yea in favor of said motion. The Board will reconvene October 14, 2025, for their regular meeting. The agenda is kept in the office of the County Clerk and on the County Web Site (www.cumingcountyne.gov).

County Clerk

Chairman

SEAL

Resolution

2025-0802

WHEREAS, the county may allocate up to fifteen cents of its authority to other political subdivision subject to allocation of property tax authority under subsection (1) of section 77-3443.

WHEREAS, the Cuming County Ag Society will need .004934, Wisner Rural Fire District will need .016421, West Point Rural Fire District will need .025730, Bancroft Rural Fire District will need .010391, and Beemer Rural Fire District will need .017268 per one hundred dollars of taxable valuation of property subject to the levy for operations for the fiscal year 2025-2026.

THEREFORE, BE IT RESOLVED, that the Cuming County Board of Supervisors allocates levy authority as follows: .004934 to the Cuming County Ag Society, .025730 to the Rural Fire Districts and .119336 to the townships within Cuming County.

Adopted this 27th day of August 2025.

Steve Meister, Chairman

Cuming County Board of Supervisors

ATTEST: _____

Cuming County Clerk

COUNTY CLERK SEAL CUMING COUNTY NEBRASKA

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION 20250902-Revised

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Board of Supervisors of Cuming County, Nebraska passes by a majority vote a resolution or ordinance setting the tax request; and

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

NOW, THEREFORE, the Cuming County Board of Supervisors, resolves that:

1. The 2025-2026 property tax request be set at $3,843,421.38.
2. The total assessed value of property differs from last year's total assessed value by 13.22% percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be .111995 per $100 of assessed value.
4. Cuming County proposes to adopt a property tax request that will cause its tax rate to be .100612 per $100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Cuming County will increase last year's budget by 7.89 percent.

Motion by Mutzenberger, seconded by Dixon to adopt Resolution 20250902.

Voting yes was Dixon, Mutzenberger, Mundelah, Schweers, Wiechman, Holtz + Meister

Voting no were —.

Dated this 24th day of September 2025.

Steve Meister
Chairman

ATTEST: Addison Pluss
County Clerk

COUNTY CLERK SEAL CUMING COUNTY NEBRASKA

RESOLUTION 2025-0901

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 24th day of September 2025.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Supervisors of Cuming 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 Cuming 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.

Motion made by Wiechman, seconded by Holtz to adopt Resolution #2025-0901. Voting yes were Dixon, Mutzenberger, Munderloh, Schweers, Wiechman, Holtz & Meister, Voting no were —

Dated this 24th day of September 2025.

Steve Meister
Chairman

ATTEST: Addison Johnson
County Clerk

COUNTY CLERK SEAL CUMING COUNTY NEBRASKA

CUMING COUNTY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing body will meet on the 24th day of September 2025 at 1:00 PM at Cuming County Courthouse, West Point, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Funds	Actual Disbursements 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Real and Personal Property Tax Requirements (6)
GENERAL FUND	5,852,697.61	6,703,746.14	6,509,850.35	0.00	2,666,428.97	3,843,421.38
ROAD	3,367,729.50	3,358,572.01	4,087,530.00	0.00	4,087,530.00	0.00
ROAD/BRIDGE SINKING FUND	1,106,345.05	640,067.84	7,445,215.00	0.00	7,445,215.00	0.00
SPECIAL PROJECTS	870,160.02	620,101.28	1,000,000.00	0.00	1,000,000.00	0.00
WEGNER SCHOLARSHIP FUND	168.00	1,668.00	71,185.04	0.00	71,185.04	0.00
VISITORS PROMOTIONAL FUND	19,271.92	16,272.57	28,400.00	0.00	28,400.00	0.00
VISITORS IMPROVEMENT FUND	5,000.00	36,630.21	80,101.86	0.00	80,101.86	0.00
REG OF DEED P&T FUND	7,692.70	7,181.66	8,950.00	0.00	8,950.00	0.00
STOP FUND	0.00	678.96	0.00	0.00	0.00	0.00
STOP FUND	759.20	328.16	21,037.06	0.00	21,037.06	0.00
CO. DRUG LAW ENFORCEMENT	0.00	0.00	161.00	0.00	161.00	0.00
FEDERAL GRANT FUND	0.00	0.00	1,500,000.00	0.00	1,500,000.00	0.00
NATURAL DISASTER	132,510.76	22,334.85	0.00	0.00	0.00	0.00
COVID AMERICAN RESCUE PLAN	287,769.72	178,928.09	816,918.44	0.00	816,918.44	0.00
ECONOMIC DEVELOPMENT FUND	196,863.31	221,785.19	208,250.00	30,000.00	238,250.00	0.00
INHERITANCE TAX	2,073,678.63	141,138.58	6,932,550.05	0.00	6,932,550.05	0.00
E911(NEW)	421,953.81	440,760.20	521,852.00	0.00	521,852.00	0.00
911 WIRELESS SERVICE FUND	38,137.99	0.00	44,000.00	0.00	44,000.00	0.00
GRAND TOTAL	**14,380,738.22**	**12,390,193.74**	**29,276,000.80**	**30,000.00**	**25,462,579.42**	**3,843,421.38**
Unused Property Tax Request Authority available for next year						**434,863.56**

First notice

CUMING COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 24th day of September 2025 at 1:00 PM at Cuming County Courthouse, West Point, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2024	2025	Change
Operating Budget	27,249,684.13	29,276,000.80	7.44%
Property Tax Request	4,278,284.94	3,843,421.38	-10.16%
Valuation	3,373,911,401.00	3,820,053,471.00	13.22%
Tax Rate	0.126805	0.100612	-20.66%
Tax Rate if Prior Tax Request was at Current Valuation	0.111995		

CUMING COUNTY

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GENERAL FUND	5,852,697.61	6,703,746.14	6,509,850.35	0.00	2,666,428.97	3,843,421.38
ROAD	3,367,729.50	3,358,572.01	4,087,530.00	0.00	4,087,530.00	0.00
ROAD/BRIDGE SINKING FUND	1,106,345.05	640,067.84	7,444,765.00	0.00	7,444,765.00	0.00
SPECIAL PROJECTS	870,160.02	620,101.28	1,000,000.00	0.00	1,000,000.00	0.00
WEGNER SCHOLARSHIP FUND	168.00	1,668.00	71,185.04	0.00	71,185.04	0.00
VISITORS PROMOTIONAL FUND	19,271.92	16,272.57	28,400.00	0.00	28,400.00	0.00
VISITORS IMPROVEMENT FUND	5,000.00	36,630.21	80,101.86	0.00	80,101.86	0.00
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NATURAL DISASTER	132,510.76	22,334.85	0.00	0.00	0.00	0.00
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ECONOMIC DEVELOPMENT FUND	196,863.31	221,785.19	269,950.00	30,000.00	299,950.00	0.00
INHERITANCE TAX	2,073,678.63	141,138.58	6,994,250.05	0.00	6,994,250.05	0.00
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911 WIRELESS SERVICE FUND	38,137.99	0.00	44,000.00	0.00	44,000.00	0.00
GRAND TOTAL	**14,380,738.22**	**12,390,193.74**	**29,398,950.80**	**30,000.00**	**25,585,529.42**	**3,843,421.38**
Unused Property Tax Request Authority available for next year						**434,863.56**

2nd notice
Summary of Change - Dinklage
* will rm once I hear from auditor in case I need to make additional changes

Created 9/24/2025 12:11 PM

CUMING COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

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Tax Rate if Prior Tax Request was at Current Valuation	0.111995		

Affidavit of Publication

STATE OF NEBRASKA, COUNTY OF CUMING

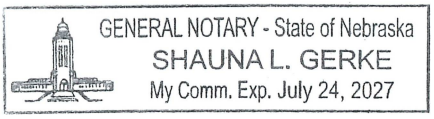
Tracy Prettyman, Being by me first duly sworn, deposes and says that she is the Business Manager of the West Point News, a legal weekly newspaper printed and published at West Point, in Cuming County, Nebraska and of general circulation in said County and State: that said newspaper has a bona fide circulation of more than 300 copies weekly, in said County: and has been published in said County for more than 52 successive weeks prior to the first publication of the attached notice, that the attached notice was published in said newspaper for 1 consecutive week(s) being the issues starting with 9/5/2024 and ending with 9/18/2025

Tracy A. Prettyman

Tracy Prettyman, Business Manager

Subscribed in my presence, and sworn to before me this date:
9/18/2025

Shauna L Gerke



Notary Public

Name	CUMING COUNTY CLERK
Order Number	165944
Number Issues	2
First Issue	**9/18/2025**

Discount for mins	**- $**
Prep & Notary fees	**$**0
TOTAL PRICE	**$308.00**

WEST POINT NEWS WISNER News-Chronicle

Affidavit of Publication

cont. CUMING COUNTY CLERK Order No: 165944

CUMING COUNTY

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ZNEZ WPN 9-18-25

WEST POINT NEWS WISNER News-Chronicle