2025 - 2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
GOSPER 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		2,059,401.62	2,059,401.62
Total All Funds	0.00	2,059,401.62	2,059,401.62

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	1,286,485,930

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

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	0.00
Interest	0.00
Total Bonded Indebtedness	0.00

GOSPER COUNTY
CORRESPONDENCE INFORMATION

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

NAME: Gosper County
ADDRESS: 507 Smith Ave
CITY & ZIP CODE: Elwood 68937
TELEPHONE: 308-785-2611
WEBSITE: https://gospercountyne.gov/

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Terry G. Lerdall	Karen J. Corder	Karen J. Corder
TITLE / FIRM NAME	Chairman, Commissioners	Gosper County	Gosper County
TELEPHONE	308-785-2151	308-785-2611	308-785-2611
EMAIL ADDRESS		clerk@gospercountyne.gov	clerk@gospercountyne.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

Gosper County

2025-2026 Property Tax Request Authority Computation Form

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request (1) $ **2,005,883.60**
(from prior year budget - Cover Page submitted to the State Auditor)

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) **2,005,883.60**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 2,006,129.68 (13)

Growth Percentage per County Assessor

7,440,581.00 (2025 Growth Value) / 1,101,888,591.00 (2024 Total Valuation) = 0.68% (14a)

13,546.53 Increase due to Growth (14)

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

Inflation Percentage

5.17% (15a)

103,716.90 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) 2,123,147.04

2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)* (27) 2,059,401.62

Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, Line 3)* (28) 63,745.42
(Line 26 minus 27, MUST be greater than or equal to $0.00)

Gosper 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)	$ 100,306.48
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)	63,745.42
Total Unused Property Tax Request Authority available for future years *(cannot be less than $0.00)*	(4)	164,051.90

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

Gosper County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
West Central Area on Aging	7/1/25 to indefinite	Assessment for Membership
Dawson Co. Law Enforcement	7/1/25 to indefinite	Dispatching Serv. & Board of Prisioners
Red Willow County	07/01/25 to indefinite	District Court Judge Costs (Bailiff)
Furnas Co. Emergency Mgr.	7/1/25 to indefinite	Emergency Mgmt Services
University of NE Cooperative Extension	7/1/25 to indefinite	Extension Services
Community Action Ryde Transit	7/1/25 to indefinite	Handi-Bus
NIRMA	7/1/24 to indefinite	Insurance Pool
Elwood Public Library	7/1/25 to indefinite	Library Services
Region II Human Services	7/1/25 to indefinite	Mental Health Services
Dawson County	7/1/25 to Indefinite	Noxious Weed Services
District 11 Probation	7/1/25 to indefinite	Probation Services

GOSPER 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)	$2,005,883.60
Base Limitation Percent Increase (2%)	2.00%	(2)	
Real Growth Percentage Increase			
$7,440,581.00 / $1,101,888,591.00 =	0.68%	(3)	
2025 Real Growth Value per Assessor / Prior Year Total Valuation per Assessor			
Total Allowable Growth Percentage Increase (Line 2 + Line 3)		(4)	2.68%
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)		(5)	$53,757.68
TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)		(6)	$2,059,641.28

Actual Property Tax Request

2025 - 2026 ACTUAL Total Property Tax Request *(Total Personal and Real Property Required from Cover Page)*		(7)	$2,059,401.62

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.

GOSPER COUNTY

RESOLUTION OF ADOPTION AND APPROPRIATIONS **NO. 25-9**

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 **10th** day of **September**, 2025.

NOW, THEREFORE, BE IT RESOLVED, by the Board of COMMISSIONERS of Gosper 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 Gosper County for said fiscal year.

SECTION 2. That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2025, and ending June 30, 2026.

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

DATED AND PASSED THIS **10th** DAY OF **September**, 2025.

COUNTY BOARD	
Gerry D Lesiak	
Bruce M Hoke	
Steve Hoffman	

25-9

GOSPER 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	2,059,401.62	-	1,286,485,930	0.160080	0.000000
Total County Budgeted Countywide Entities				**0.160080**	
Other Countywide Entities					
Ag. Society				0.005995	
Total Countywide Levy				**0.166075**	
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			312,674	0.024304	
Other entities property taxes designated for interlocal agreements			0	0.000000	
Total County Levy Authority (Cannot exceed 50 cents)				**0.474304**	(1)
Levy Limit Analysis					
Countywide Levy				0.166075	
Fire District - Largest General Levy Authority granted by the County Board				0.015000	
Township - Largest General Levy Authority granted by the County Board				0.000000	
Cemetery District - Largest General Levy Authority granted by the County Board				0.000956	
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				**0.182031**	(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.

GOSPER COUNTY

County Treasurer Summary of Uncollected Taxes

Tax Year	Amount
2024	$2,220,241.89
2023	$604.62
2022	$0.00

GOSPER 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	989,341.85	83,858.34	0.00	0.00	1,073,200.19
Public Safety - Law Enforcement	1,635,033.26	2,665,788.70	0.00	0.00	4,300,821.96
Public Safety - Other	0.00	0.00	0.00	0.00	0.00
Public Works - Highways & Roads	1,649,399.20	2,992,595.14	0.00	0.00	4,641,994.34
Public Works - Other	89,270.00	0.00	0.00	0.00	89,270.00
Public Health & Social Services	96,009.02	1,700.00	0.00	0.00	97,709.02
Culture and Recreation	0.00	0.00	0.00	0.00	0.00
Community Development	0.00	0.00	0.00	0.00	0.00
Miscellaneous	1,346,349.15	1,497,000.00	0.00	1,094,426.38	3,937,775.53
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	5,805,402.48	7,240,942.18	0.00	1,094,426.38	14,140,771.04

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

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	3,346,918.27	3,248,582.36	5,805,402.48	5,805,402.48	5,805,402.48
Capital Outlay	670,520.53	634,709.89	7,240,942.18	7,240,942.18	7,240,942.18
Transfers Out	0.00	1,304,206.36	1,094,426.38	1,094,426.38	1,094,426.38
Total Disbursements and Transfers	4,017,438.80	5,187,498.61	14,140,771.04	14,140,771.04	14,140,771.04
Balance, Receipts and Transfers:					
Net Cash Balance	9,493,165.68	9,696,518.14	10,257,602.99	10,257,602.99	10,257,602.99
Intergovernmental Federal	59,068.59	11,719.92	9,000.00	9,000.00	9,000.00
Intergovernmental State	1,354,864.55	1,451,543.38	1,172,000.77	1,172,000.77	1,172,000.77
Intergovernmental Local	982,007.59	1,186,126.32	748,339.28	748,339.28	748,339.28
Personal and Real Property Taxes	1,822,834.34	1,749,477.59	2,059,401.62	2,059,401.62	2,059,401.62
Transfers In	2,016.19	1,349,716.25	1,094,426.38	1,094,426.38	1,094,426.38
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Resources Available	13,713,956.94	15,445,101.60	15,340,771.04	15,340,771.04	15,340,771.04
Balance Forward/Cash Reserve	9,696,518.14	10,257,602.99	1,200,000.00	1,200,000.00	1,200,000.00
Cash Reserve Percentage					21%

GOSPER 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:					
Personal Services	1,974,040.60	2,011,351.51	2,372,749.88	2,372,749.88	2,372,749.88
Operating Expenses	654,087.96	689,681.79	2,683,272.01	2,683,272.01	2,683,272.01
Supplies And Materials	713,811.75	542,601.99	738,380.59	738,380.59	738,380.59
Equipment Rental	4,977.96	4,947.07	11,000.00	11,000.00	11,000.00
Capital Outlay	670,520.53	634,709.89	7,240,942.18	7,240,942.18	7,240,942.18
Transfers Out	0.00	1,304,206.36	1,094,426.38	1,094,426.38	1,094,426.38
Total Disbursements and Transfers	4,017,438.80	5,187,498.61	14,140,771.04	14,140,771.04	14,140,771.04
Balance, Receipts and Transfers:					
Net Cash Balance	9,493,165.68	9,696,518.14	10,257,602.99	10,257,602.99	10,257,602.99
Intergovernmental Federal	59,068.59	11,719.92	9,000.00	9,000.00	9,000.00
Intergovernmental State	1,354,864.55	1,451,543.38	1,172,000.77	1,172,000.77	1,172,000.77
Intergovernmental Local	983,957.69	1,231,636.21	748,339.28	748,339.28	748,339.28
Personal and Real Property Taxes	1,822,834.34	1,749,477.59	2,059,401.62	2,059,401.62	2,059,401.62
Transfers In	66.09	1,304,206.36	1,094,426.38	1,094,426.38	1,094,426.38
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Resources Available	13,713,956.94	15,445,101.60	15,340,771.04	15,340,771.04	15,340,771.04
Balance Forward/Cash Reserve	9,696,518.14	10,257,602.99	1,200,000.00	1,200,000.00	1,200,000.00
Cash Reserve Percentage					21%

Gosper

REVENUE LISTING
Journal Entry

ID	Description		Account	Name	Amount
240006	Description 1:	2022 tax .3264	0100-590-02	INTERFUND TRANSFER	-390.01
	Description 2:		0200-590-02	INTERFUND TRANSFERS	390.01
	Date:	03/31/2024			
				Total:	0.00
240007	Description 1:	2023 tax .2393	0100-590-02	INTERFUND TRANSFER	-12,082.96
	Description 2:		0200-590-02	INTERFUND TRANSFERS	12,082.96
	Date:	03/31/2024			
				Total:	0.00
240008	Description 1:	collection fee not transfered when sales tax is sent in	0100-590-02	INTERFUND TRANSFER	66.09
	Description 2:	Misc.Sales Tax to Co General Per auditor	6022-590-02	INTERFUND TRANSFER	-66.09
	Date:	03/31/2024			
				Total:	0.00
				Total Journal Entry:	0.00
				Grand Total:	0.00

GOSPER COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	601	COUNTY BOARD

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARIES	67,137.12	67,137.12	67,137.12	67,137.12	67,137.12	67,137.12
	Personal Services Totals	*67,137.12*	*67,137.12*	*67,137.12*	*67,137.12*	*67,137.12*	*67,137.12*
	Operating Expenses						
2-0200	TELEPHONE SERVICES	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	719.70	2,500.00	749.70	3,500.00	3,500.00	3,500.00
2-1704	MILEAGE	0.00	850.00	272.43	1,000.00	1,000.00	1,000.00
2-1801	DUES,REGISTRATIONS,SUBS	875.00	2,850.00	930.00	3,850.00	3,850.00	3,850.00
	Operating Expenses Totals	*1,594.70*	*6,200.00*	*1,952.13*	*8,350.00*	*8,350.00*	*8,350.00*
0100-601 COUNTY BOARD TOTAL		**68,731.82**	**73,337.12**	**69,089.25**	**75,487.12**	**75,487.12**	**75,487.12**

					Code	Description
				Fund	0100	GENERAL
				Function	602	COUNTY CLERK
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARIES	61,407.54	63,249.72	63,249.72	65,147.22	65,147.22	65,147.22
1-0201	DEPUTYS SALARY	49,125.96	50,599.74	59,219.59	52,117.74	52,117.74	52,117.74
1-0305	CLERICAL SALARIES	56,540.41	36,972.00	34,153.61	37,828.26	37,828.26	37,828.26
1-0405	PART-TIME CLERICAL SALARIES	0.00	16,400.00	7,355.18	14,000.00	14,000.00	14,000.00
	Personal Services Totals	***167,073.91***	***167,221.46***	***163,978.10***	***169,093.22***	***169,093.22***	***169,093.22***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	303.49	400.00	283.02	500.00	500.00	500.00
2-1100	DATA PROCESSING COSTS	7,360.64	8,500.00	7,514.52	10,000.00	10,000.00	10,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	600.00	0.00	800.00	800.00	800.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	600.00	110.00	800.00	800.00	800.00
2-1704	MILEAGE	127.58	300.00	434.44	800.00	800.00	800.00
2-1801	DUES, SUB, REG, & TRAINING	457.50	600.00	500.00	800.00	800.00	800.00
2-2511	GIS Services	4,500.00	4,500.00	4,500.00	5,000.00	5,000.00	5,000.00
2-7000	MICROFILMING	1,201.56	1,500.00	1,213.56	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	***13,950.77***	***17,000.00***	***14,555.54***	***20,700.00***	***20,700.00***	***20,700.00***
	Supplies and Materials						
3-0101	SUPPLIES	1,205.65	1,500.00	898.54	1,500.00	1,500.00	1,500.00
	Supplies and Materials Totals	***1,205.65***	***1,500.00***	***898.54***	***1,500.00***	***1,500.00***	***1,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	299.99	5,000.00	69.00	5,000.00	5,000.00	5,000.00
	Capital Outlay Totals	***299.99***	***5,000.00***	***69.00***	***5,000.00***	***5,000.00***	***5,000.00***
0100-602 COUNTY CLERK TOTAL		**182,530.32**	**190,721.46**	**179,501.18**	**196,293.22**	**196,293.22**	**196,293.22**

		Code	Description
	Fund	0100	GENERAL
	Function	603	COUNTY TREASURER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	61,407.54	63,249.72	63,249.72	65,147.22	65,147.22	65,147.22
1-0201	DEPUTY SALARY	49,125.96	50,599.74	50,599.74	52,117.74	52,117.74	52,117.74
1-0305	CLERICAL SALARY	0.00	2,000.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***110,533.50***	***115,849.46***	***113,849.46***	***117,264.96***	***117,264.96***	***117,264.96***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	759.22	800.00	846.52	850.00	850.00	850.00
2-1011	Forms Printing	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00
2-1100	DATA PROCESSING COSTS	6,305.64	7,000.00	6,506.64	6,800.00	6,800.00	6,800.00
2-1200	MAINTENANCE;REPAIR OFF EQUIP	1,920.95	500.00	0.00	450.00	450.00	450.00
2-1702	LODGING	214.00	500.00	328.00	400.00	400.00	400.00
2-1704	MILEAGE ALLOWANCE	207.51	500.00	349.88	400.00	400.00	400.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	375.00	500.00	410.00	450.00	450.00	450.00
	Operating Expenses Totals	***9,782.32***	***9,800.00***	***8,441.04***	***12,350.00***	***12,350.00***	***12,350.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,964.13	2,800.00	2,564.78	2,500.00	2,500.00	2,500.00
	Supplies and Materials Totals	***1,964.13***	***2,800.00***	***2,564.78***	***2,500.00***	***2,500.00***	***2,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	1,200.00	976.46	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***0.00***	***1,200.00***	***976.46***	***2,000.00***	***2,000.00***	***2,000.00***
0100-603 COUNTY TREASURER TOTAL		**122,279.95**	**129,649.46**	**125,831.74**	**134,114.96**	**134,114.96**	**134,114.96**

					Code	Description
				Fund	0100	GENERAL
				Function	605	COUNTY ASSESSOR
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	61,407.54	63,249.72	63,249.72	65,147.22	65,147.22	65,147.22
1-0201	DEPUTYS SALARY	49,125.96	50,599.74	50,599.74	52,117.74	52,117.74	52,117.74
1-0405	PART-TIME CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***110,533.50***	***113,849.46***	***113,849.46***	***117,264.96***	***117,264.96***	***117,264.96***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	760.90	760.00	844.46	950.00	950.00	950.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE GENERAL	8,192.28	8,450.00	8,938.24	9,000.00	9,000.00	9,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	200.00	0.00	200.00	200.00	200.00
2-1704	MILEAGE ALLOWANCE	597.42	775.00	381.55	900.00	900.00	900.00
2-1801	DUES;SUBS;REGISTRATION;ETC	235.00	300.00	325.00	310.00	310.00	310.00
2-2544	GIS MAINTENANCE AGREEMENT/SUPPORT	13,177.00	13,500.00	12,737.00	13,500.00	13,500.00	13,500.00
2-3900	CONTRACT FOR REAPPRAISAL	575.00	775.00	690.00	800.00	800.00	800.00
2-3910	ASSESSOR'S SCHOOLING	300.00	1,550.00	635.00	650.00	650.00	650.00
	Operating Expenses Totals	***23,837.60***	***26,310.00***	***24,551.25***	***26,310.00***	***26,310.00***	***26,310.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	892.79	900.00	1,145.34	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***892.79***	***900.00***	***1,145.34***	***1,000.00***	***1,000.00***	***1,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	881.92	0.00	0.00	0.00	0.00	0.00
5-0700	OFFICE FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***881.92***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-605 COUNTY ASSESSOR TOTAL		**136,145.81**	**141,059.46**	**139,546.05**	**144,574.96**	**144,574.96**	**144,574.96**

					Code	Description
				Fund	0100	GENERAL
				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 CLERICAL	2,537.50	3,500.00	2,650.00	4,000.00	4,000.00	4,000.00
	Personal Services Totals	***2,537.50***	***3,500.00***	***2,650.00***	***4,000.00***	***4,000.00***	***4,000.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	200.00	0.00	200.00	200.00	200.00
2-0200	TELEPHONE SERVICES	308.87	400.00	309.61	500.00	500.00	500.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIP REPAIR	0.00	500.00	0.00	500.00	500.00	500.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	500.00	0.00	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	288.69	500.00	177.45	500.00	500.00	500.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	112.50	500.00	50.00	500.00	500.00	500.00
2-2000	PRINTING & PUBLISHING	7,959.51	12,500.00	10,551.62	12,500.00	12,500.00	12,500.00
2-2544	GIS MAINTENANCE AGREEMENT/SUPPORT	0.00	4,500.00	0.00	4,500.00	4,500.00	4,500.00
2-9900	MISCELLANEOUS	0.00	250.00	0.00	250.00	250.00	250.00
	Operating Expenses Totals	***8,669.57***	***19,850.00***	***11,088.68***	***19,950.00***	***19,950.00***	***19,950.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	313.37	1,000.00	183.89	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***313.37***	***1,000.00***	***183.89***	***1,000.00***	***1,000.00***	***1,000.00***
	Equipment Rental						
4-0304	VOTING EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
4-0502	VOTING POLLS	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	EQUIPMENT	0.00	3,500.00	69.00	3,500.00	3,500.00	3,500.00
	Capital Outlay Totals	***0.00***	***3,500.00***	***69.00***	***3,500.00***	***3,500.00***	***3,500.00***
0100-607 ELECTION COMMISSIONER TOTAL		**11,520.44**	**27,850.00**	**13,991.57**	**28,450.00**	**28,450.00**	**28,450.00**

GOSPER COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	621	CLERK OF DIST. 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						
1-0413	BAILIFF P/T SAL	0.00	300.00	0.00	300.00	300.00	300.00
	Personal Services Totals	***0.00***	***300.00***	***0.00***	***300.00***	***300.00***	***300.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	467.81	600.00	784.72	800.00	800.00	800.00
2-1100	DATA PROCESSING COSTS	195.25	600.00	213.00	500.00	500.00	500.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	500.00	0.00	500.00	500.00	500.00
2-1701	MEALS	9.97	50.00	0.00	50.00	50.00	50.00
2-1702	LODGING	0.00	500.00	0.00	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	252.27	500.00	0.00	500.00	500.00	500.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	50.00	400.00	100.00	400.00	400.00	400.00
2-2204	DISTRICT JUDGE COSTS (BAILIFF)	0.00	2,558.96	2,601.56	2,700.00	2,700.00	2,700.00
2-2300	JUROR FEES	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-2400	ATTORNEY FEES	3,944.25	11,000.00	13,325.92	13,200.00	13,200.00	13,200.00
2-2501	INTERPRETER FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2601	DISTRICT COURT COSTS	173.25	3,100.00	367.00	2,000.00	2,000.00	2,000.00
2-7000	MICROFILMING	882.60	1,000.00	480.00	1,000.00	1,000.00	1,000.00
2-9900	MISCELLANEOUS CDC	0.00	300.00	0.00	300.00	300.00	300.00
	Operating Expenses Totals	***5,975.40***	***26,108.96***	***17,872.20***	***27,450.00***	***27,450.00***	***27,450.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	245.48	700.00	241.75	700.00	700.00	700.00
	Supplies and Materials Totals	***245.48***	***700.00***	***241.75***	***700.00***	***700.00***	***700.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	2,500.00	69.00	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***0.00***	***2,500.00***	***69.00***	***2,000.00***	***2,000.00***	***2,000.00***
0100-621 CLERK OF DIST. COURT TOTAL		**6,220.88**	**29,608.96**	**18,182.95**	**30,450.00**	**30,450.00**	**30,450.00**

GOSPER COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	622	COUNTY COURT
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	1,125.86	1,200.00	1,498.63	1,500.00	1,500.00	1,500.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES,SUB,REG, & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2-2400	ATTORNEY FEES	8,194.77	25,000.00	15,492.66	24,000.00	24,000.00	24,000.00
2-2600	COURT COSTS	238.00	1,250.00	387.80	850.00	850.00	850.00
2-7000	MICROFILMING	1,053.40	1,150.00	816.00	1,000.00	1,000.00	1,000.00
2-9900	MISCELLANEOUS	0.00	250.00	0.00	250.00	250.00	250.00
	Operating Expenses Totals	***10,612.03***	***28,850.00***	***18,195.09***	***27,600.00***	***27,600.00***	***27,600.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	688.15	1,000.00	1,812.38	2,000.00	2,000.00	2,000.00
	Supplies and Materials Totals	***688.15***	***1,000.00***	***1,812.38***	***2,000.00***	***2,000.00***	***2,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	500.00	0.00	450.00	450.00	450.00
5-0700	FURNITURE	0.00	450.00	0.00	450.00	450.00	450.00
	Capital Outlay Totals	***0.00***	***950.00***	***0.00***	***900.00***	***900.00***	***900.00***
0100-622 COUNTY COURT TOTAL		**11,300.18**	**30,800.00**	**20,007.47**	**30,500.00**	**30,500.00**	**30,500.00**

					Code	Description
				Fund	0100	GENERAL
				Function	641	BUILDING & GROUNDS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0302	ENGINEERING SALARY	42,976.00	43,557.00	43,433.28	44,905.60	44,905.60	44,905.60
1-0403	PART-TIME SALARY / VAC/SICK LEAVE	0.00	1,688.26	0.00	1,688.26	1,688.26	1,688.26
1-0406	CUSTODIAL P/T SALARY	0.00	562.75	0.00	562.75	562.75	562.75
	Personal Services Totals	***42,976.00***	***45,808.01***	***43,433.28***	***47,156.61***	***47,156.61***	***47,156.61***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	0.00	33.80	0.00	33.80	33.80	33.80
2-0501	LIGHT	8,453.34	11,068.86	9,221.27	11,068.86	11,068.86	11,068.86
2-0502	WATER	2,866.68	3,376.52	2,982.38	3,376.52	3,376.52	3,376.52
2-0503	HEATING FUELS	4,307.05	5,627.54	4,192.05	5,627.54	5,627.54	5,627.54
2-0506	BOILER MAINTENANCE (SERV AGRMT)	0.00	225.10	0.00	225.10	225.10	225.10
2-0602	PHYSICAL DAMAGE INS	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	12,808.09	13,341.02	14,080.72	14,428.06	14,428.06	14,428.06
2-1610	LAWN EQUIPMENT REPAIR	446.32	1,562.75	569.70	1,562.75	1,562.75	1,562.75
2-1620	JANITORIAL EQUIPMENT REPAIR	3,097.20	3,251.01	101.93	3,251.01	3,251.01	3,251.01
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 ALLOWANCE	1,296.52	1,725.10	999.59	1,725.10	1,725.10	1,725.10
2-1801	DUES, REGISTRATIONS, SUBSCR	0.00	0.00	0.00	0.00	0.00	0.00
2-4100	WEED CONTROL	571.17	580.40	464.98	580.40	580.40	580.40
	Operating Expenses Totals	***33,846.37***	***40,792.10***	***32,612.62***	***41,879.14***	***41,879.14***	***41,879.14***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	59.25	112.55	23.12	112.55	112.55	112.55
3-0103	JANITORIAL SUPPLIES	3,023.10	3,123.10	1,768.63	3,123.10	3,123.10	3,123.10
3-0120	GROUNDS SUPPLIES	2,988.14	3,751.07	3,251.48	4,751.07	4,751.07	4,751.07
	Supplies and Materials Totals	***6,070.49***	***6,986.72***	***5,043.23***	***7,986.72***	***7,986.72***	***7,986.72***
	Equipment Rental						
4-0300	EQUIP RENTAL-LAWN, ETC	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						
5-0210	COURTHOUSE BUILDING	0.00	10,967.55	0.00	10,967.55	10,967.55	10,967.55
5-0225	LAWN CARE EQUIPMENT	2,335.16	5,627.53	1,066.36	5,627.53	5,627.53	5,627.53
5-0319	JANITORIAL EQUIP	1,126.04	3,376.52	643.53	3,376.52	3,376.52	3,376.52
5-0500	OFFICE EQUIPMENT	1,427.00	0.00	0.00	0.00	0.00	0.00
5-0700	FURNITURE	74.99	962.85	0.00	962.85	962.85	962.85
	Capital Outlay Totals	***4,963.19***	***20,934.45***	***1,709.89***	***20,934.45***	***20,934.45***	***20,934.45***
0100-641 BUILDING & GROUNDS TOTAL		**87,856.05**	**114,521.28**	**82,799.02**	**117,956.92**	**117,956.92**	**117,956.92**

					Code	Description
				Fund	0100	GENERAL
				Function	645	EXTENSION 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						
1-0305	CLERICAL SALARIES	30,641.90	22,500.00	11,963.24	22,700.00	22,700.00	22,700.00
1-0323	AG AGENT-AIDES SALARY	14,754.32	26,091.00	19,432.68	27,000.00	27,000.00	27,000.00
1-0405	CLERICAL P/T SALARY	36.75	150.00	0.00	150.00	150.00	150.00
	Personal Services Totals	***45,432.97***	***48,741.00***	***31,395.92***	***49,850.00***	***49,850.00***	***49,850.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	334.89	550.00	365.00	550.00	550.00	550.00
2-0200	TELEPHONE SERVICES	849.72	900.00	1,040.91	1,200.00	1,200.00	1,200.00
2-1200	OFFICE EQUIP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	4,205.15	5,400.00	4,407.20	5,400.00	5,400.00	5,400.00
2-1708	BOARD MEMBERS EXPENSES	439.67	400.00	110.05	400.00	400.00	400.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	0.00	80.00	0.00	200.00	200.00	200.00
2-2000	PRINTING & PUBLISHING	1,408.60	1,000.00	478.50	550.00	550.00	550.00
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***7,238.03***	***8,330.00***	***6,401.66***	***8,300.00***	***8,300.00***	***8,300.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLES	2,531.44	1,300.00	997.28	1,500.00	1,500.00	1,500.00
	Supplies and Materials Totals	***2,531.44***	***1,300.00***	***997.28***	***1,500.00***	***1,500.00***	***1,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	2,876.79	2,950.00	3,272.71	3,500.00	3,500.00	3,500.00
	Capital Outlay Totals	***2,876.79***	***2,950.00***	***3,272.71***	***3,500.00***	***3,500.00***	***3,500.00***
0100-645 EXTENSION OFFICE TOTAL		**58,079.23**	**61,321.00**	**42,067.57**	**63,150.00**	**63,150.00**	**63,150.00**

					Code	Description
				Fund	0100	GENERAL
				Function	651	COUNTY SHERIFF
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	67,548.24	69,574.74	69,574.74	71,661.96	71,661.96	71,661.96
1-0202	DEPUTIES SALARIES	175,274.42	184,734.50	143,473.79	167,138.62	167,138.62	167,138.62
1-0203	DEPUTY CIVIL DEFENSE	0.00	8,852.29	3,799.10	9,117.86	9,117.86	9,117.86
1-0305	CLERICAL SALARIES	39,664.92	40,127.24	40,854.90	41,331.06	41,331.06	41,331.06
1-0405	CLERICAL P/T SAL	0.00	0.00	423.00	23,137.92	23,137.92	23,137.92
1-0417	INVESTIGATIVE P/T SAL	24,454.14	10,609.00	31,288.95	10,927.27	10,927.27	10,927.27
1-0801	WORKER'S COMPENSATION	8,336.00	9,228.83	11,991.00	9,505.70	9,505.70	9,505.70
1-1100	UNIFORM ALLOWANCE	4,160.00	5,092.32	3,424.50	5,245.10	5,245.10	5,245.10
	Personal Services Totals	***319,437.72***	***328,218.92***	***304,829.98***	***338,065.49***	***338,065.49***	***338,065.49***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	7,060.94	6,365.40	7,300.77	6,556.32	6,556.32	6,556.32
2-0201	TELETYPE SERVICE	35,000.00	37,131.50	35,000.00	38,245.45	38,245.45	38,245.45
2-0400	RADIO REPAIR	0.00	1,060.90	0.00	1,113.95	1,113.95	1,113.95
2-0600	INLAND MARINE	230.00	265.23	244.00	273.19	273.19	273.19
2-0601	GENERAL LIABILITY INS	1,949.00	4,243.60	1,281.00	4,370.91	4,370.91	4,370.91
2-0604	CAR/PICKUP INSURANCE	2,725.00	2,970.52	3,274.00	3,059.64	3,059.64	3,059.64
2-0605	ERRORS & OMISSIONS	304.00	371.32	303.00	382.46	382.46	382.46
2-1100	DATA PROCESSING COST	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	2,398.29	319.30	746.75	328.88	328.88	328.88
2-1702	LODGING	893.89	1,590.32	1,454.07	1,638.03	1,638.03	1,638.03
2-1704	MILEAGE ALLOWANCE	564.07	0.00	1,278.36	0.00	0.00	0.00
2-1767	SHERIFF'S TRAINING SCHOOL	1,547.00	1,591.35	4,237.00	1,639.10	1,639.10	1,639.10
2-1801	DUES;SUBS;REGISTRATIONS;ETC	695.19	1,060.90	956.00	1,092.73	1,092.73	1,092.73
2-1901	BOARD CONTRACTS PRISONERS	21,560.00	26,522.50	36,085.10	27,318.18	27,318.18	27,318.18
2-4434	CIVIL DEFENSE	13,953.58	19,218.25	17,268.69	19,794.80	19,794.80	19,794.80
2-9900	MISCELLANEOUS	2,952.31	1,138.61	249.60	1,172.77	1,172.77	1,172.77
	Operating Expenses Totals	***91,833.27***	***103,849.70***	***109,678.34***	***106,986.41***	***106,986.41***	***106,986.41***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,401.80	2,227.89	6,877.80	2,294.73	2,294.73	2,294.73
3-0112	LAW ENFORCEMENT SUPPLIES	12,916.86	12,730.80	34,083.46	13,112.72	13,112.72	13,112.72
3-0140	GRANT SUPPLIES	0.00	2,121.80	0.00	2,185.45	2,185.45	2,185.45
3-0209	EQUIPMENT;FUEL	19,315.46	27,583.40	19,676.24	28,410.90	28,410.90	28,410.90
3-0210	MACHY & EQUIPT GREASE-OIL	1,447.67	2,652.25	1,369.65	2,731.82	2,731.82	2,731.82
3-0211	TIRES;REPAIR TIRES	1,127.74	2,121.80	2,284.52	2,185.45	2,185.45	2,185.45
3-0212	EQUIPMENT;REPAIRS;COMMERICAL	8,394.11	3,182.70	2,411.94	3,278.18	3,278.18	3,278.18
	Supplies and Materials Totals	***45,603.64***	***52,620.64***	***66,703.61***	***54,199.25***	***54,199.25***	***54,199.25***
	Capital Outlay						

	Code	Description
Fund	0100	GENERAL
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)
5-0301	AUTOS	58,043.40	28,644.30	23,198.01	29,503.63	29,503.63	29,503.63
5-0311	RADIO EQUIPMENT	95.04	47,528.32	43,543.70	48,954.17	48,954.17	48,954.17
5-0400	ENGINEERING & TECH EQUIPT	2,528.45	2,652.25	3,127.51	2,731.82	2,731.82	2,731.82
5-0500	OFFICE EQUIPMENT	487.32	3,182.70	2,808.74	3,278.18	3,278.18	3,278.18
5-0700	FURNITURE	65.07	530.45	0.00	546.36	546.36	546.36
	Capital Outlay Totals	***61,219.28***	***82,538.02***	***72,677.96***	***85,014.16***	***85,014.16***	***85,014.16***
0100-651 COUNTY SHERIFF TOTAL		**518,093.91**	**567,227.28**	**553,889.89**	**584,265.31**	**584,265.31**	**584,265.31**

					Code	Description
				Fund	0100	GENERAL
				Function	652	COUNTY ATTORNEY
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	61,407.54	63,249.72	63,249.72	65,147.22	65,147.22	65,147.22
1-0203	PARTIME DEPUTY'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	CLERICAL SALARIES	31,718.04	32,669.58	32,669.58	33,650.10	33,650.10	33,650.10
1-0400	PART-TIME SALARY-CHILD SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***93,125.58***	***95,919.30***	***95,919.30***	***98,797.32***	***98,797.32***	***98,797.32***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	780.81	800.00	891.14	900.00	900.00	900.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	225.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	234.07	350.00	205.91	350.00	350.00	350.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	0.00	500.00	0.00	500.00	500.00	500.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	715.98	750.00	550.00	750.00	750.00	750.00
2-2600	COURT COSTS	136.00	150.00	692.00	150.00	150.00	150.00
2-6700	COUNTY LAW LIBRARY	23.49	250.00	0.00	250.00	250.00	250.00
2-8900	AUTOPSY COSTS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***1,890.35***	***2,800.00***	***2,564.05***	***2,900.00***	***2,900.00***	***2,900.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	35.66	150.00	109.56	200.00	200.00	200.00
	Supplies and Materials Totals	***35.66***	***150.00***	***109.56***	***200.00***	***200.00***	***200.00***
	Equipment Rental						
4-0202	OFC EQPT RENTAL (COPIER LSE AGMT)	526.08	550.00	219.20	0.00	0.00	0.00
	Equipment Rental Totals	***526.08***	***550.00***	***219.20***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	659.93	102.04	2.00	550.00	550.00	550.00
5-0700	OFFICE FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***659.93***	***102.04***	***2.00***	***550.00***	***550.00***	***550.00***
0100-652 COUNTY ATTORNEY TOTAL		**96,237.60**	**99,521.34**	**98,814.11**	**102,447.32**	**102,447.32**	**102,447.32**

					Code	Description
				Fund	0100	GENERAL
				Function	733	NOXIOUS WEED

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0408	SPRAYING P/T SAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMAN'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	HEALTH-ACCIDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIRE CONTR-CNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0100	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
2-0502	WATER	0.00	0.00	0.00	0.00	0.00	0.00
2-0600	INLAND MARINE	0.00	0.00	0.00	0.00	0.00	0.00
2-0601	GENERAL LIABILITY INS	0.00	0.00	0.00	0.00	0.00	0.00
2-0604	AUTO LIAB & AUTO PHYSICAL DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0614	BUILDING & CONTENTS	222.00	222.00	270.00	270.00	270.00	270.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1602	PICKUP REP NON ROAD FUND	0.00	0.00	0.00	0.00	0.00	0.00
2-1630	SPRAYING EQUIPT REPAIR	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 ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	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
2-2515	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-4415	WEED CONTROL	33,000.00	33,000.00	33,000.00	33,000.00	33,000.00	33,000.00
2-6900	JUDGMENTS-COURT DECISION	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
2-9900	MISCELLANEOUS	0.00	43,480.00	0.00	46,000.00	46,000.00	46,000.00
	Operating Expenses Totals	***33,222.00***	***86,702.00***	***33,270.00***	***89,270.00***	***89,270.00***	***89,270.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0102	CHEMICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0106	SHOP SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	FUEL	0.00	0.00	0.00	0.00	0.00	0.00
3-0210	MACHINE & EQUIP GREASE & OIL	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						
5-0200	BUILDINGS - ACCRUAL	0.00	0.00	0.00	0.00	0.00	0.00
5-0302	PICKUP	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

					Code	Description
				Fund	0100	GENERAL
				Function	733	NOXIOUS WEED

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	0.00	0.00	0.00	0.00	0.00	0.00
5-1103	OTHER	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*
0100-733 NOXIOUS WEED TOTAL		**33,222.00**	**86,702.00**	**33,270.00**	**89,270.00**	**89,270.00**	**89,270.00**

GOSPER COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	801	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						
2-2501	VICTIM ASSISTANCE (FAMILY ADV NETW)	660.00	660.00	660.00	660.00	660.00	660.00
2-3000	MEDICAL & HOSPITAL	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-3010	DOMESTIC ABUSE (PARENT/CHILD CNTR)	0.00	0.00	0.00	0.00	0.00	0.00
2-3050	EMERGENCY RELIEF	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-3400	COUNTY BURIALS	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-4423	VICTIM ASSISTANCE (CASA)	3,000.00	4,000.00	3,000.00	4,000.00	4,000.00	4,000.00
2-9900	MISCELLANEOUS	0.00	16,540.00	0.00	17,446.00	17,446.00	17,446.00
	Operating Expenses Totals	***3,660.00***	***30,200.00***	***3,660.00***	***31,106.00***	***31,106.00***	***31,106.00***
0100-801 RELIEF TOTAL		**3,660.00**	**30,200.00**	**3,660.00**	**31,106.00**	**31,106.00**	**31,106.00**

					Code	Description
				Fund	0100	GENERAL
				Function	803	VETERANS SERVICE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	10,117.80	10,421.34	10,421.34	10,734.00	10,734.00	10,734.00
	Personal Services Totals	***10,117.80***	***10,421.34***	***10,421.34***	***10,734.00***	***10,734.00***	***10,734.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	100.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	839.76	900.00	972.24	1,000.00	1,000.00	1,000.00
2-0501	LIGHT	0.00	0.00	0.00	0.00	0.00	0.00
2-0503	HEATING FUELS	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	300.00	0.00	300.00	300.00	300.00
2-1704	MILEAGE ALLOWANCE	0.00	200.00	0.00	0.00	0.00	0.00
2-1708	BOARD MEMBERS EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	100.00	150.00	704.47	200.00	200.00	200.00
2-2000	PRINTING AND PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***939.76***	***1,650.00***	***1,676.71***	***1,500.00***	***1,500.00***	***1,500.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	449.00	500.00	0.00	500.00	500.00	500.00
	Supplies and Materials Totals	***449.00***	***500.00***	***0.00***	***500.00***	***500.00***	***500.00***
	Equipment Rental						
4-0501	OFFICE SPACE/BLDG 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	1,700.00	1,700.00	1,700.00
5-1500	GRAVE MARKER FLAGS	0.00	300.00	105.81	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***300.00***	***105.81***	***1,700.00***	***1,700.00***	***1,700.00***
0100-803 VETERANS SERVICE TOTAL		**11,506.56**	**12,871.34**	**12,203.86**	**14,434.00**	**14,434.00**	**14,434.00**

					Code	Description
				Fund	0100	GENERAL
				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						
2-2700	MENTAL HEALTH	0.00	0.00	0.00	0.00	0.00	0.00
2-2950	OPIOID REMEDIATION	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
2-4420	MENTAL HEALTH SERVICE (REGION II HUMAN)	6,022.41	8,190.47	0.00	8,272.38	8,272.38	8,272.38
2-4421	MENTAL RETARDATION SERVICE (REG II)	5,944.47	4,032.00	12,222.47	4,089.00	4,089.00	4,089.00
2-9900	MISCELLANEOUS	0.00	20,703.68	0.00	21,850.00	21,850.00	21,850.00
	Operating Expenses Totals	*11,966.88*	*42,926.15*	*12,222.47*	*44,211.38*	*44,211.38*	*44,211.38*
0100-822 INSTITUTIONS TOTAL		**11,966.88**	**42,926.15**	**12,222.47**	**44,211.38**	**44,211.38**	**44,211.38**

					Code	Description
				Fund	0100	GENERAL
				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						
1-0301	ZONING ADMINISTRATOR	3,000.00	10,100.00	10,100.00	14,400.00	14,400.00	14,400.00
1-0800	EMPLOYERS SHARE OF DENTAL INS	6,909.63	10,000.00	6,629.99	10,000.00	10,000.00	10,000.00
1-0801	WORKMAN'S COMPENSATION	5,002.00	5,002.00	7,194.00	7,194.00	7,194.00	7,194.00
1-0802	HEALTH/ACCIDENT	146,740.42	200,000.00	123,390.40	250,000.00	250,000.00	250,000.00
1-0803	GROUP H. INS. (DEDUCT. BUY DOWN)	15,899.74	20,000.00	15,339.48	20,000.00	20,000.00	20,000.00
1-0900	RETIRE. CONTR-CTY SHARE	65,643.35	75,000.00	63,722.24	75,000.00	75,000.00	75,000.00
1-0901	REGULAR COUNTY PLAN RET (Make-Up)	327.50	1,000.00	370.00	4,000.00	4,000.00	4,000.00
1-1000	SOCIAL SECURITY	68,073.06	80,000.00	66,861.64	80,000.00	80,000.00	80,000.00
1-1200	CASH-IN-LIEU	15,900.00	35,000.00	18,079.80	75,000.00	75,000.00	75,000.00
1-1300	OTHER PERSONAL SERVICES (FLEX FEE)	120.00	0.00	30.00	2,500.00	2,500.00	2,500.00
1-1400	BUDGET PREP	3,550.02	3,650.00	1,800.00	3,700.00	3,700.00	3,700.00
1-1500	UNEMPLOYMENT CONTRIBUTION	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Personal Services Totals	***331,165.72***	***444,752.00***	***313,517.55***	***546,794.00***	***546,794.00***	***546,794.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	8,655.33	11,000.00	8,740.31	11,000.00	11,000.00	11,000.00
2-0200	TELEPHONE SERVICES	755.76	1,000.00	843.24	1,000.00	1,000.00	1,000.00
2-0601	GENERAL LIABILITY INS	782.00	532.00	885.00	885.00	885.00	885.00
2-0605	ERRORS & OMISSIONS	2,432.00	2,432.00	2,424.00	2,424.00	2,424.00	2,424.00
2-0614	BUILDING & CONTENTS	9,421.00	9,421.00	11,474.00	11,474.00	11,474.00	11,474.00
2-0700	EMPLOYEE BONDS	704.00	704.00	784.00	784.00	784.00	784.00
2-1100	DATA PROCESSING COST	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE (INTERNET)	1,496.40	6,000.00	1,496.40	6,000.00	6,000.00	6,000.00
2-1103	WEBSITE COSTS	780.00	800.00	780.00	2,700.00	2,700.00	2,700.00
2-1107	Cyber Security Costs	31,298.90	100,000.00	36,930.94	100,000.00	100,000.00	100,000.00
2-1150	Joint Public Hearing	7.12	5,000.00	314.50	5,000.00	5,000.00	5,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	2,702.02	3,500.00	2,775.02	3,500.00	3,500.00	3,500.00
2-1901	BOARD CONTRACTS PRISONERS	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
2-2000	PRINTING & PUBLISHING	3,623.39	5,000.00	4,192.61	5,000.00	5,000.00	5,000.00
2-2400	ATTORNEY FEES	0.00	75,000.00	25,094.74	75,000.00	75,000.00	75,000.00
2-2501	GIS EXPENSES	0.00	0.00	0.00	8,450.00	8,450.00	8,450.00
2-2540	AUDIT COSTS	6,400.00	7,200.00	7,200.00	17,000.00	17,000.00	17,000.00
2-2601	DISTRICT COURT COST	0.00	100,000.00	571.55	100,000.00	100,000.00	100,000.00
2-2700	MENTAL HEALTH BOARD COSTS	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-2910	CO ATTY CHILD SUPPORT AGMT	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
2-4000	REFUSE/SOLID WASTE LANDFILL	0.00	0.00	0.00	0.00	0.00	0.00
2-4404	HAZARD MITIGATION PLAN	100.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00

					Code	Description
				Fund	0100	GENERAL
				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)
2-4405	PLANNING COSTS	252.60	1,000.00	416.95	1,000.00	1,000.00	1,000.00
2-4411	AREA AGENCY ON AGING COST	1,973.58	2,035.74	2,035.74	2,059.05	2,059.05	2,059.05
2-4428	LIBRARY	10,948.00	11,500.00	11,276.84	11,700.00	11,700.00	11,700.00
2-4432	HANDI-BUS	10,197.05	13,100.00	10,387.62	14,000.00	14,000.00	14,000.00
2-4434	CIVIL DEFENSE (EMERGENCY MGT)	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-6110	LOTTERY EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-7200	ABANDONED CEMETARY/MTCE	0.00	1,000.00	0.00	2,000.00	2,000.00	2,000.00
2-7700	REORGANIZATION COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-8300	PROBATION COSTS	3,095.83	0.00	2,621.42	3,000.00	3,000.00	3,000.00
2-8900	AUTOPSY COSTS	12,314.60	10,000.00	0.00	10,000.00	10,000.00	10,000.00
2-9075	EXPENDITURE ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-9100	Centennial Celebration	2,829.84	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	3,725.07	292,900.00	522.80	292,900.00	292,900.00	292,900.00
	Operating Expenses Totals	***122,494.49***	***734,124.74***	***139,767.68***	***761,876.05***	***761,876.05***	***761,876.05***
	Supplies and Materials						
3-0100	SUPPLIES	374.00	500.00	256.00	500.00	500.00	500.00
3-0116	DUPLICATING PAPER/CHEMICAL	1,863.23	3,000.00	0.00	3,000.00	3,000.00	3,000.00
3-0209	EQUIPMENT; FUEL (EXCISE TAX REBATE)	0.00	0.00	0.00	0.00	0.00	0.00
3-0212	EQUIPT REPAIRS (EXCESS COPY FEE)	2,445.07	4,000.00	2,774.86	4,000.00	4,000.00	4,000.00
	Supplies and Materials Totals	***4,682.30***	***7,500.00***	***3,030.86***	***7,500.00***	***7,500.00***	***7,500.00***
	Equipment Rental						
4-0200	OFFICE EQUIP RENTAL (POSTAGE MACH)	2,219.40	6,000.00	2,219.40	6,000.00	6,000.00	6,000.00
4-0202	OFC EQPT RENTAL (COPIER LSE AGMT)	2,232.48	5,000.00	2,508.47	5,000.00	5,000.00	5,000.00
	Equipment Rental Totals	***4,451.88***	***11,000.00***	***4,727.87***	***11,000.00***	***11,000.00***	***11,000.00***
	Capital Outlay						
5-0220	COURTHOUSE - BLDG	0.00	850,000.00	8,433.80	850,000.00	850,000.00	850,000.00
5-0230	COURTHOUSE REMODELING	0.00	627,000.00	0.00	627,000.00	627,000.00	627,000.00
5-0500	OFFICE EQUIPMENT	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00
5-2500	CAPITAL OUTLAY EXP- SHERIFF VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***1,497,000.00***	***8,433.80***	***1,497,000.00***	***1,497,000.00***	***1,497,000.00***
	Transfers Out						
7-0200	INTER FUND TRANSFERS	0.00	1,304,206.33	1,304,206.36	1,094,426.38	1,094,426.38	1,094,426.38
	Transfers Out Totals	***0.00***	***1,304,206.33***	***1,304,206.36***	***1,094,426.38***	***1,094,426.38***	***1,094,426.38***
0100-970 MISCELLANEOUS TOTAL		**462,794.39**	**3,998,583.07**	**1,773,684.12**	**3,918,596.43**	**3,918,596.43**	**3,918,596.43**
100 GENERAL TOTALS							
	TOTAL EXPENDITURES	1,822,146.02		3,178,761.25			

GOSPER COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	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)
	TOTAL BUDGET OF EXPENDITURES		5,636,899.92		5,605,307.62	5,605,307.62	5,605,307.62
	NECESSARY CASH RESERVE		650,000.00		650,000.00	650,000.00	650,000.00
	TOTAL REQUIREMENTS		6,286,899.92		6,255,307.62	6,255,307.62	6,255,307.62

					Code	Description
				Fund	0200	ROAD
				Function	705	ROAD & BRIDGE
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	ADMINSTRATIVE SALARY	63,918.00	63,917.00	76,082.02	63,316.40	63,316.40	63,316.40
1-0303	MAINTENANCE SALARIES	433,199.25	479,211.00	471,108.37	487,056.80	487,056.80	487,056.80
1-0305	CLERICAL SALARIES	0.00	0.00	0.00	17,940.00	17,940.00	17,940.00
1-0800	EMPLOYERS SHARE OF DENTAL INS	3,144.00	3,930.00	3,037.88	3,873.00	3,873.00	3,873.00
1-0801	WORKMAN'S COMPENSATION	20,006.00	18,499.00	28,778.00	28,778.00	28,778.00	28,778.00
1-0802	HEALTH-ACCIDENT	64,994.95	64,257.00	78,612.89	88,272.00	88,272.00	88,272.00
1-0900	CO SHARE RETIREMENT	32,144.84	44,609.00	35,799.51	36,383.00	36,383.00	36,383.00
1-1000	SOCIAL SECURITY - COUNTY'S SHARE	38,427.24	50,557.00	42,301.43	41,234.00	41,234.00	41,234.00
1-1200	CASH-IN LIEU	18,000.00	15,900.00	14,439.90	29,439.00	29,439.00	29,439.00
1-1300	OTHER PERSONAL SERVICES	135.00	135.00	210.00	5,000.00	5,000.00	5,000.00
1-1500	UNEMPLOYMENT CONTRIBUTION	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Personal Services Totals	***673,969.28***	***746,015.00***	***750,370.00***	***806,292.20***	***806,292.20***	***806,292.20***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	75.00	0.00	75.00	75.00	75.00
2-0200	TELEPHONE SERVICES	5,175.85	6,250.00	5,573.80	5,700.00	5,700.00	5,700.00
2-0400	RADIO REPAIR	616.74	2,000.00	5,736.00	3,000.00	3,000.00	3,000.00
2-0501	ELECTRICITY	2,271.78	2,800.00	2,158.83	2,500.00	2,500.00	2,500.00
2-0502	WATER	626.37	700.00	671.92	700.00	700.00	700.00
2-0503	HEATING FUELS	8,201.73	15,000.00	6,726.70	8,000.00	8,000.00	8,000.00
2-0505	GARBAGE	325.50	500.00	239.44	375.00	375.00	375.00
2-0600	INLAND MARINE	2,644.00	2,541.00	2,812.00	2,812.00	2,812.00	2,812.00
2-0601	GENERAL LIABILITY INS	1,598.00	1,474.00	1,904.00	1,904.00	1,904.00	1,904.00
2-0604	AUTO LIAB & AUTO PHYSICAL DAMAGE	9,065.00	9,077.00	11,202.00	11,202.00	11,202.00	11,202.00
2-0605	ERRORS & OMISSIONS	0.00	312.00	0.00	100.00	100.00	100.00
2-0614	BUILDINGS & CONTENTS	1,441.00	1,397.00	2,294.98	1,755.00	1,755.00	1,755.00
2-0700	EMPLOYEE BONDS	304.00	0.00	303.00	303.00	303.00	303.00
2-1300	BUILDING REPAIR	35,361.35	40,000.00	1,511.83	5,000.00	5,000.00	5,000.00
2-1400	ROAD EQUIP REPAIR-PARTS	101,549.28	80,000.00	64,223.60	80,000.00	80,000.00	80,000.00
2-1500	ROAD EQUIPT REPAIR-LABOR	96,321.47	85,000.00	40,364.49	75,000.00	75,000.00	75,000.00
2-1600	OTHER EQUIP REPAIR	45.25	9,000.00	0.00	2,000.00	2,000.00	2,000.00
2-1700	TRAVEL EXPENSES	919.63	500.00	1,119.68	300.00	300.00	300.00
2-1801	DUES, SUBSCR, REG.	160.00	250.00	165.00	250.00	250.00	250.00
2-1803	SNOW REMOVAL - BY OTHERS	0.00	100.00	0.00	100.00	100.00	100.00
2-1804	PRINTING & PUBLISHING	57.82	200.00	277.18	500.00	500.00	500.00
2-1805	MISCELLANEOUS EXPENSE	1,218.65	5,000.00	1,394.89	1,750.00	1,750.00	1,750.00
2-4100	WEED CONTROL	987.00	1,500.00	0.00	800.00	800.00	800.00
2-6110	LOTTERY EXPENSE GRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
2-9075	EXPENDITURE ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00

					Code	Description
				Fund	0200	ROAD
				Function	705	ROAD & BRIDGE
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 Totals	*268,890.42*	*263,676.00*	*148,679.34*	*204,126.00*	*204,126.00*	*204,126.00*
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,365.89	5,000.00	633.80	8,381.00	8,381.00	8,381.00
3-0102	CHEMICAL SUPPLIES	0.00	0.00	1,137.00	0.00	0.00	0.00
3-0106	SHOP SUPPLIES	7,023.04	12,000.00	5,948.23	6,500.00	6,500.00	6,500.00
3-0202	GRAVEL AND BORROW	363,366.59	280,000.00	198,205.94	280,000.00	280,000.00	280,000.00
3-0203	GRADER BLADES	7,641.42	30,000.00	0.00	17,500.00	17,500.00	17,500.00
3-0204	SNOW FENCE, ETC	0.00	100.00	0.00	100.00	100.00	100.00
3-0206	CULVERTS	37,700.34	50,000.00	58,295.15	30,000.00	30,000.00	30,000.00
3-0208	LUMBER	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
3-0209	MACHINERY & EQUIP FUEL	143,372.27	230,000.00	132,043.63	175,000.00	175,000.00	175,000.00
3-0210	MACHY & EQUIPT GREASE-OIL	18,566.18	22,000.00	21,373.53	23,500.00	23,500.00	23,500.00
3-0211	MACHY & EQUIPT TIRES-REP	48,680.56	30,000.00	16,942.34	24,000.00	24,000.00	24,000.00
3-0212	EQUIP REPAIR-COMMERCIAL	0.00	9,000.00	0.00	4,000.00	4,000.00	4,000.00
3-0213	EROSION CONTROL MATERIALS	101.00	2,000.00	0.00	500.00	500.00	500.00
3-0218	TIRE CHAINS	11,450.00	5,000.00	0.00	2,500.00	2,500.00	2,500.00
3-0301	SIGNS	8,862.36	6,000.00	10,020.24	6,000.00	6,000.00	6,000.00
3-0302	SIGN POSTS	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
	Supplies and Materials Totals	*649,129.65*	*692,100.00*	*444,599.86*	*588,981.00*	*588,981.00*	*588,981.00*
	Capital Outlay						
5-0101	RIGHT OF WAY	0.00	100.00	0.00	100.00	100.00	100.00
5-0300	MACHINERY AND EQUIPMENT	479.99	80,000.00	39,025.00	40,000.00	40,000.00	40,000.00
5-0302	PICKUPS	41,898.00	40,000.00	7,000.00	20,000.00	20,000.00	20,000.00
5-0307	MOTOR GRADERS	210,380.00	230,000.00	171,050.00	260,000.00	260,000.00	260,000.00
5-0311	RADIO EQUIPMENT	466.18	4,000.00	0.00	2,000.00	2,000.00	2,000.00
5-1202	GRADING	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
5-1205	BITUMINOUS SURFACING	2,973.62	332,000.00	82,198.75	332,000.00	332,000.00	332,000.00
5-1211	BRIDGES	16,805.45	73,000.00	89.94	270,801.00	270,801.00	270,801.00
5-1301	LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
5-1302	ENGINEERING	0.00	10,000.00	31,500.18	30,000.00	30,000.00	30,000.00
5-1304	SURVEYOR FEES	2,495.13	3,000.00	1,491.51	3,000.00	3,000.00	3,000.00
5-1307	ADVERTISEMENT	0.00	100.00	56.00	180.00	180.00	180.00
5-1400	MISC CAPITAL OUTLAYS	41,617.65	259,000.00	11,556.54	529,000.00	529,000.00	529,000.00
	Capital Outlay Totals	*317,116.02*	*1,081,200.00*	*343,967.92*	*1,537,081.00*	*1,537,081.00*	*1,537,081.00*
0200-705 ROAD & BRIDGE TOTAL		**1,909,105.37**	**2,782,991.00**	**1,687,617.12**	**3,136,480.20**	**3,136,480.20**	**3,136,480.20**
200 ROAD TOTALS							
	TOTAL EXPENDITURES	1,909,105.37		1,687,617.12			

GOSPER COUNTY ROAD

		Code	Description
	Fund	0200	ROAD
	Function	705	ROAD & BRIDGE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	TOTAL BUDGET OF EXPENDITURES		2,782,991.00		3,136,480.20	3,136,480.20	3,136,480.20
	NECESSARY CASH RESERVE		550,000.00		550,000.00	550,000.00	550,000.00
	TOTAL REQUIREMENTS		3,332,991.00		3,686,480.20	3,686,480.20	3,686,480.20

					Code	Description
				Fund	0650	HIGHWAY BRIDGE BUYBACK PROGRAM
				Function	706	HIGHWAY BRIDGE BUYBACK PROGRAM

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0400	SUPPLIES	0.00	50,000.00	13,505.07	50,000.00	50,000.00	50,000.00
	Supplies and Materials Totals	***0.00***	***50,000.00***	***13,505.07***	***50,000.00***	***50,000.00***	***50,000.00***
	Capital Outlay						
5-2510	MISCELLANEOUS CAPITAL OUTLAY	0.00	771,010.49	100,973.75	853,076.60	853,076.60	853,076.60
	Capital Outlay Totals	***0.00***	***771,010.49***	***100,973.75***	***853,076.60***	***853,076.60***	***853,076.60***
0650-706 HIGHWAY BRIDGE BUYBACK PROGRAM TOTAL		**0.00**	**821,010.49**	**114,478.82**	**903,076.60**	**903,076.60**	**903,076.60**
650 HIGHWAY BRIDGE BUYBACK PROGRAM TOTALS							
	TOTAL EXPENDITURES	0.00		114,478.82			
	TOTAL BUDGET OF EXPENDITURES		821,010.49		903,076.60	903,076.60	903,076.60
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		821,010.49		903,076.60	903,076.60	903,076.60

GOSPER COUNTY ROAD/BRIDGE IMPROVEMENT						Code	Description
					Fund	0802	ROAD/BRIDGE IMPROVEMENT
					Function	705	ROAD/BRIDGE IMPROVEMENT
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						
5-1205	BITUMINOUS SURFACE (OVERLAY MAINT.)	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00
5-2510	MICSELLANOUS CAPTIAL OUTLAY	0.00	502,437.54	0.00	502,437.54	502,437.54	502,437.54
	Capital Outlay Totals	***0.00***	***602,437.54***	***0.00***	***602,437.54***	***602,437.54***	***602,437.54***
0802-705 ROAD/BRIDGE IMPROVEMENT TOTAL		**0.00**	**602,437.54**	**0.00**	**602,437.54**	**602,437.54**	**602,437.54**
802 ROAD/BRIDGE IMPROVEMENT TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		602,437.54		602,437.54	602,437.54	602,437.54
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		602,437.54		602,437.54	602,437.54	602,437.54

GOSPER COUNTY EQUIPMENT RESERVE

		Code	Description
	Fund	0901	EQUIPMENT RESERVE
	Function	651	EQUIPMENT RESERVE

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						
5-2510	MISCELLANEOUS CAPITAL OUTLAY	0.00	125,000.00	0.00	125,000.00	125,000.00	125,000.00
	Capital Outlay Totals	***0.00***	***125,000.00***	***0.00***	***125,000.00***	***125,000.00***	***125,000.00***
0901-651 EQUIPMENT RESERVE TOTAL		**0.00**	**125,000.00**	**0.00**	**125,000.00**	**125,000.00**	**125,000.00**
901 EQUIPMENT RESERVE TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		125,000.00		125,000.00	125,000.00	125,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		125,000.00		125,000.00	125,000.00	125,000.00

GOSPER COUNTY REGISTER OF DEEDS						Code	Description
					Fund	1150	REGISTER OF DEEDS
					Function	604	REGISTER OF DEEDS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	5,000.00	1,765.84	5,000.00	5,000.00	5,000.00
3-0117	MICROFILM	0.00	13,444.96	0.00	13,813.62	13,813.62	13,813.62
	Supplies and Materials Totals	***0.00***	***18,444.96***	***1,765.84***	***18,813.62***	***18,813.62***	***18,813.62***
1150-604 REGISTER OF DEEDS TOTAL		**0.00**	**18,444.96**	**1,765.84**	**18,813.62**	**18,813.62**	**18,813.62**
1150 REGISTER OF DEEDS TOTALS							
	TOTAL EXPENDITURES	0.00		1,765.84			
	TOTAL BUDGET OF EXPENDITURES		18,444.96		18,813.62	18,813.62	18,813.62
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		18,444.96		18,813.62	18,813.62	18,813.62

GOSPER COUNTY VETERAN'S AID

		Code	Description
	Fund	1900	VETERAN'S AID
	Function	802	VETERAN'S AID

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-3050	EMERGENCY RELIEF	500.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00
2-3400	COUNTY BURIALS	0.00	1,955.31	0.00	1,957.64	1,957.64	1,957.64
	Operating Expenses Totals	***500.00***	***7,955.31***	***0.00***	***7,957.64***	***7,957.64***	***7,957.64***
	Capital Outlay						
5-1500	GRAVE MARKERS FLAGS	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***
1900-802 VETERAN'S AID TOTAL		**500.00**	**7,955.31**	**0.00**	**7,957.64**	**7,957.64**	**7,957.64**
1900 VETERAN'S AID TOTALS							
	TOTAL EXPENDITURES	500.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		7,955.31		7,957.64	7,957.64	7,957.64
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		7,955.31		7,957.64	7,957.64	7,957.64

GOSPER COUNTY STOP PROGRAM

					Code	Description
				Fund	2356	STOP PROGRAM
				Function	665	STOP PROGRAM

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1820	BREATH ANALYSIS COSTS	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
2-9900	MISC EXP (STOP PROGRAM)	0.00	3,316.65	5,611.95	1,304.70	1,304.70	1,304.70
	Operating Expenses Totals	*0.00*	*13,316.65*	*5,611.95*	*11,304.70*	*11,304.70*	*11,304.70*
2356-665 STOP PROGRAM TOTAL		**0.00**	**13,316.65**	**5,611.95**	**11,304.70**	**11,304.70**	**11,304.70**
2356 STOP PROGRAM TOTALS							
	TOTAL EXPENDITURES	0.00		5,611.95			
	TOTAL BUDGET OF EXPENDITURES		13,316.65		11,304.70	11,304.70	11,304.70
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		13,316.65		11,304.70	11,304.70	11,304.70

					Code	Description
				Fund	2360	DRUG LAW EN FORCEMENT-CO
				Function	651	DRUG LAW EN FORCEMENT-CO

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						
2-2901	SHERIFF	0.00	13,717.11	0.00	13,717.11	13,717.11	13,717.11
	Operating Expenses Totals	*0.00*	*13,717.11*	*0.00*	*13,717.11*	*13,717.11*	*13,717.11*
2360-651 DRUG LAW ENFORCEMENT-CO TOTAL		**0.00**	**13,717.11**	**0.00**	**13,717.11**	**13,717.11**	**13,717.11**
2360 DRUG LAW ENFORCEMENT-CO TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		13,717.11		13,717.11	13,717.11	13,717.11
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		13,717.11		13,717.11	13,717.11	13,717.11

GOSPER COUNTY DARE PROGRAM

					Code	Description
				Fund	2420	DARE PROGRAM
				Function	665	DARE PROGRAM

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1851	DARE EXPENSES	0.00	5,022.50	0.00	5,022.50	5,022.50	5,022.50
	Operating Expenses Totals	***0.00***	***5,022.50***	***0.00***	***5,022.50***	***5,022.50***	***5,022.50***
2420-665 DARE PROGRAM TOTAL		**0.00**	**5,022.50**	**0.00**	**5,022.50**	**5,022.50**	**5,022.50**
2420 DARE PROGRAM TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		5,022.50		5,022.50	5,022.50	5,022.50
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		5,022.50		5,022.50	5,022.50	5,022.50

GOSPER COUNTY CANINE (K-9)

					Code	Description
				Fund	2430	CANINE (K-9)
				Function	665	CANINE (K-9)
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						
2-1850	K-9 COSTS	0.00	3,840.48	0.00	3,840.48	3,840.48	3,840.48
	Operating Expenses Totals	***0.00***	***3,840.48***	***0.00***	***3,840.48***	***3,840.48***	***3,840.48***
	Transfers Out						
7-0200	INTER FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2430-665 CANINE (K-9) TOTAL		**0.00**	**3,840.48**	**0.00**	**3,840.48**	**3,840.48**	**3,840.48**
2430 CANINE (K-9) TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		3,840.48		3,840.48	3,840.48	3,840.48
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		3,840.48		3,840.48	3,840.48	3,840.48

GOSPER COUNTY COVID AMERICAN RESCUE PLAN						Code	Description
					Fund	2580	COVID AMERICAN RESCUE PLAN
					Function	911	COVID AMERICAN RESCUE PLAN
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2501	CONSULTING FEES	384.00	10,000.00	175.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***384.00***	***10,000.00***	***175.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-1400	MISC CAPITAL OUTLAYS	282,503.41	92,557.59	102,382.59	0.00	0.00	0.00
	Capital Outlay Totals	***282,503.41***	***92,557.59***	***102,382.59***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	INTER FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2580-911 COVID AMERICAN RESCUE PLAN TOTAL		**282,887.41**	**102,557.59**	**102,557.59**	**0.00**	**0.00**	**0.00**
2580 COVID AMERICAN RESCUE PLAN TOTALS							
	TOTAL EXPENDITURES	282,887.41		102,557.59			
	TOTAL BUDGET OF EXPENDITURES		102,557.59		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		102,557.59		0.00	0.00	0.00

GOSPER COUNTY LOCAL ASST & TRIBAL CONST FUND (LATCF)						Code	Description
					Fund	2585	Local Asst & Tribal Const Fund (LATCF)
					Function	971	Local Asst & Tribal Const (LATCF)
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9900	Miscellaneous	0.00	100,000.00	80,820.90	19,179.10	19,179.10	19,179.10
	Operating Expenses Totals	*0.00*	*100,000.00*	*80,820.90*	*19,179.10*	*19,179.10*	*19,179.10*
2585-971 Local Asst & Tribal Const (LATCF) TOTAL		**0.00**	**100,000.00**	**80,820.90**	**19,179.10**	**19,179.10**	**19,179.10**
2585 Local Asst & Tribal Const Fund (LATCF) TOTALS							
	TOTAL EXPENDITURES	0.00		80,820.90			
	TOTAL BUDGET OF EXPENDITURES		100,000.00		19,179.10	19,179.10	19,179.10
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		100,000.00		19,179.10	19,179.10	19,179.10

GOSPER COUNTY INHERITANCE TAX

					Code	Description
				Fund	2700	INHERITANCE TAX
				Function	652	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						
2-4200	CONTINGENT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00
	Operating Expenses Totals	***0.00***	***1,000,000.00***	***0.00***	***1,000,000.00***	***1,000,000.00***	***1,000,000.00***
	Capital Outlay						
5-2500	CAPITAL OUTLAY EXPENSE	0.00	2,177,563.08	0.00	2,455,224.54	2,455,224.54	2,455,224.54
	Capital Outlay Totals	***0.00***	***2,177,563.08***	***0.00***	***2,455,224.54***	***2,455,224.54***	***2,455,224.54***
	Transfers Out						
7-0150	PROPERTY TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER-FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2700-652 INHERITANCE TAX TOTAL		**0.00**	**3,177,563.08**	**0.00**	**3,455,224.54**	**3,455,224.54**	**3,455,224.54**
2700 INHERITANCE TAX TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		3,177,563.08		3,455,224.54	3,455,224.54	3,455,224.54
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		3,177,563.08		3,455,224.54	3,455,224.54	3,455,224.54

					Code	Description
				Fund	2850	KENO LOTTERY
				Function	602	KENO LOTTERY

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						
2-6110	LOTTERY EXPENSE	2,800.00	76,750.75	15,885.14	87,385.50	87,385.50	87,385.50
	Operating Expenses Totals	***2,800.00***	***76,750.75***	***15,885.14***	***87,385.50***	***87,385.50***	***87,385.50***
	Transfers Out						
7-0200	INTER-FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2850-602 KENO LOTTERY TOTAL		**2,800.00**	**76,750.75**	**15,885.14**	**87,385.50**	**87,385.50**	**87,385.50**
2850 KENO LOTTERY TOTALS							
	TOTAL EXPENDITURES	2,800.00		15,885.14			
	TOTAL BUDGET OF EXPENDITURES		76,750.75		87,385.50	87,385.50	87,385.50
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		76,750.75		87,385.50	87,385.50	87,385.50

GOSPER COUNTY HANDICAPPED ACCESSIBILITY

		Code	Description
	Fund	4010	HANDICAPPED ACCESSIBILITY
	Function	601	HANDICAPPED ACCESSIBILITY

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						
2-1300	BUILDING REPAIR	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00
2-2515	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***100,000.00***	***0.00***	***100,000.00***	***100,000.00***	***100,000.00***
	Capital Outlay						
5-2500	CAPITAL OUTLAY EXPENSE	0.00	46,023.89	0.00	46,023.89	46,023.89	46,023.89
	Capital Outlay Totals	***0.00***	***46,023.89***	***0.00***	***46,023.89***	***46,023.89***	***46,023.89***
	Transfers Out						
7-0200	INTER-FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
4010-601 HANDICAPPED ACCESSIBILITY TOTAL		**0.00**	**146,023.89**	**0.00**	**146,023.89**	**146,023.89**	**146,023.89**
4010 HANDICAPPED ACCESSIBILITY TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		146,023.89		146,023.89	146,023.89	146,023.89
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		146,023.89		146,023.89	146,023.89	146,023.89

GOSPER COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	GENERAL
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**3,064,388.40**	**3,686,321.12**	**3,686,321.12**	**3,499,305.80**	**3,499,305.80**	**3,499,305.80**
	Taxes						
300-00	PROPERTY TAXES	1,822,834.34	2,005,883.60	1,749,477.59	2,059,401.62	2,059,401.62	2,059,401.62
304-00	MOTOR VEHICLE TAX	173,213.72	175,000.00	183,238.29	175,000.00	175,000.00	175,000.00
318-01	OCCUPATION TAX	40.00	40.00	20.00	20.00	20.00	20.00
	Taxes Totals	***1,996,088.06***	***2,180,923.60***	***1,932,735.88***	***2,234,421.62***	***2,234,421.62***	***2,234,421.62***
	Licenses and Permits						
320-00	98 MV FEE 1% COMMISSION	5,011.30	5,000.00	5,251.70	5,000.00	5,000.00	5,000.00
325-05	ZONING FEES	1,300.00	1,300.00	1,575.00	1,300.00	1,300.00	1,300.00
	Licenses and Permits Totals	***6,311.30***	***6,300.00***	***6,826.70***	***6,300.00***	***6,300.00***	***6,300.00***
	Intergovernmental Federal						
331-01	TITLE IV-D CHILD SUPP ENF-DIST CT	5,053.93	4,000.00	6,273.06	4,500.00	4,500.00	4,500.00
331-02	TITLE IV-D CHILD SUP ENF-ATTORNEY	4,014.66	4,000.00	5,446.86	4,500.00	4,500.00	4,500.00
	Intergovernmental Federal Totals	***9,068.59***	***8,000.00***	***11,719.92***	***9,000.00***	***9,000.00***	***9,000.00***
	Intergovernmental State						
340-01	STATE GRANTS	8,690.00	0.00	4,532.00	0.00	0.00	0.00
344-01	HOMESTEAD EXEMPTION ALLOCATION	21,254.25	0.00	28,200.86	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	213,477.71	0.00	261,833.16	0.00	0.00	0.00
345-02	INSURANCE TAX ALLOCATION	6,687.28	6,000.00	7,054.40	6,000.00	6,000.00	6,000.00
345-03	AIRLINE TAX	1,976.16	1,500.00	1,495.34	1,500.00	1,500.00	1,500.00
346-01	PRO-RATE MOTOR VEHICLE FLEET TAX AL	2,446.51	3,000.00	3,959.26	3,000.00	3,000.00	3,000.00
346-02	CARLINE TAX	35.21	30.00	21.45	30.00	30.00	30.00
	Intergovernmental State Totals	***254,567.12***	***10,530.00***	***307,096.47***	***10,530.00***	***10,530.00***	***10,530.00***
	Other Intergovernmental						
353-01	IN LIEU OF TAXES - 1957 & PRIOR	390.44	400.00	390.44	400.00	400.00	400.00
353-02	IN LIEU OF TAXES - 5% GROSS REVENUE	7,217.70	6,500.00	6,472.84	6,500.00	6,500.00	6,500.00
	Other Intergovernmental Totals	***7,608.14***	***6,900.00***	***6,863.28***	***6,900.00***	***6,900.00***	***6,900.00***
	County Treasurer						
360-01	DRIVERS LICENSE FEES	99.25	200.00	230.75	200.00	200.00	200.00
360-02	MOTOR VEHICLE REGISTRATION FEES	12,805.92	10,000.00	12,341.18	10,000.00	10,000.00	10,000.00
360-04	REDEMPTION FEES	66.00	100.00	44.00	100.00	100.00	100.00
360-05	DISTRESS WARRANT FEES	26.00	30.00	20.00	30.00	30.00	30.00
360-06	TAX SALE FEES	110.00	50.00	40.00	50.00	50.00	50.00
360-07	ADVERTISING FEES	55.00	50.00	85.00	50.00	50.00	50.00
360-09	FILING FEES-POLITICAL CANDIDATES	223.79	0.00	0.00	4,000.00	4,000.00	4,000.00
361-01	HOMESTEAD EXEMPTION COMMISSIONS	1,203.90	1,000.00	1,585.53	1,000.00	1,000.00	1,000.00
361-02	TAX CREDIT COMMISSION	11,848.10	9,000.00	14,131.32	9,000.00	9,000.00	9,000.00
361-03	SALES TAX COMMISSIONS	4,804.46	2,000.00	4,830.17	4,000.00	4,000.00	4,000.00
363-01	PROPERTY TAX COMMISSIONS	86,886.83	80,000.00	70,258.22	80,000.00	80,000.00	80,000.00

GOSPER COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	GENERAL
					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)
365-01	MISC FEES & OTHER REVENUE	-212.81	0.00	0.00	0.00	0.00	0.00
366-01	MOBILE HOME PARK PERMITS	20.00	20.00	20.00	20.00	20.00	20.00
	County Treasurer Totals	***117,936.44***	***102,450.00***	***103,586.17***	***108,450.00***	***108,450.00***	***108,450.00***
	County Clerk						
371-01	FILING AND RECORDING FEES	10,231.00	10,000.00	13,315.50	10,000.00	10,000.00	10,000.00
371-02	DOCUMENTARY STAMPS-COUNTY SHARE	10,296.97	10,000.00	20,494.46	10,000.00	10,000.00	10,000.00
371-04	ADVERTISING FEES-LIQUOR LICENSE	99.25	50.00	103.34	50.00	50.00	50.00
371-05	MARRIAGE LICENSE FEES	250.00	50.00	250.00	50.00	50.00	50.00
371-06	VENDOR ACCOUNT INTEREST	233.50	100.00	188.22	100.00	100.00	100.00
	County Clerk Totals	***21,110.72***	***20,200.00***	***34,351.52***	***20,200.00***	***20,200.00***	***20,200.00***
	Clerk of the District Court						
380-01	FILING FEES-DISTRICT COURT	505.00	500.00	3,803.85	500.00	500.00	500.00
	Clerk of the District Court Totals	***505.00***	***500.00***	***3,803.85***	***500.00***	***500.00***	***500.00***
	Election Commissioner						
393-02	ELECTION COST RECOVERED-SCHOOLS	0.00	1,500.00	2,555.64	0.00	0.00	0.00
393-03	ELECTION COSTS RECOVERED-OTHER	0.00	1,500.00	2,310.63	0.00	0.00	0.00
	Election Commissioner Totals	***0.00***	***3,000.00***	***4,866.27***	***0.00***	***0.00***	***0.00***
	County Sheriff						
395-01	COUNTY SHERIFF-SERVICE FEES	2,316.00	1,500.00	2,345.00	1,500.00	1,500.00	1,500.00
395-02	COUNTY SHERIFF-MILEAGE & COSTS REFD	1,328.30	1,000.00	1,182.69	1,000.00	1,000.00	1,000.00
395-03	LAW ENFORCEMENT SERVICES (CONTRACT)	46,862.96	47,800.20	47,565.89	47,800.20	47,800.20	47,800.20
395-10	VEHICLE INSPECTION ACCT 1983 LB 234	1,240.00	1,000.00	1,200.00	1,000.00	1,000.00	1,000.00
395-13	HANDGUN APPLICATION FEE	270.00	250.00	235.00	250.00	250.00	250.00
395-15	MISCELLANEOUS REVENUE	180.00	100.00	180.00	100.00	100.00	100.00
	County Sheriff Totals	***52,197.26***	***51,650.20***	***52,708.58***	***51,650.20***	***51,650.20***	***51,650.20***
	County Attorney						
396-01	COUNTY ATTORNEY FEES-CHECK COLLECT	40.00	20.00	10.00	20.00	20.00	20.00
396-03	FED/CO ATTY REIMBURSED COSTS-DH&HS	2,640.00	0.00	0.00	0.00	0.00	0.00
	County Attorney Totals	***2,680.00***	***20.00***	***10.00***	***20.00***	***20.00***	***20.00***
	Other Fees and Miscellaneous						
450-02	PHOTO COPY	487.25	500.00	247.50	250.00	250.00	250.00
450-03	POSTAGE	0.00	0.00	5.88	0.00	0.00	0.00
450-07	FAX CHARGES	45.00	15.00	0.00	15.00	15.00	15.00
460-06	PHOTOCOPY - CO ATTY OFFICE	600.00	600.00	600.00	600.00	600.00	600.00
473-03	WITNESS FEES & COSTS,CO COURT	110.89	50.00	27.00	25.00	25.00	25.00
480-01	CIVIL DEFENSE FEES	2,101.85	1,000.00	2,500.00	1,000.00	1,000.00	1,000.00
500-01	REVENUE FROM LEASES AND RENTAL PROP	240.00	240.00	240.00	240.00	240.00	240.00
510-01	INTEREST ON INVESTMENTS	392,076.23	200,000.00	514,092.06	300,000.00	300,000.00	300,000.00
530-03	SALE OF SURPLUS PROP-MISC	424.50	0.00	0.00	0.00	0.00	0.00

GOSPER COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	GENERAL
					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)
530-08	SALE OF MISC. ITEMS	450.74	0.00	0.00	0.00	0.00	0.00
531-01	Nebraska's Opioid Recovery Fund	2,170.83	2,000.00	1,454.74	1,000.00	1,000.00	1,000.00
531-03	INSURANCE DIVIDEND REFUND	5,477.00	5,000.00	5,512.00	4,000.00	4,000.00	4,000.00
532-08	Joint Public Hearing Reimbursment	7.12	0.00	314.50	200.00	200.00	200.00
534-10	CLERK'S SHARE KENO/LOTTERY	304.86	300.00	365.40	300.00	300.00	300.00
535-02	HEALTH INSURANCE REIMBURSEMENT	728.98	0.00	1,163.99	0.00	0.00	0.00
540-01	MISCELLANEOUS REVENUE	6,582.71	400.00	654.22	400.00	400.00	400.00
	Other Fees and Miscellaneous Totals	***411,807.96***	***210,105.00***	***527,177.29***	***308,030.00***	***308,030.00***	***308,030.00***
	Transfers						
590-02	INTER-FUND TRANSFER	-435,801.85	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	***-435,801.85***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**3,685,632.80**	**4,281,016.32**	**4,928,589.46**	**4,195,906.00**	**4,195,906.00**	**4,195,906.00**
	TOTAL PROPERTY TAXES	**1,822,834.34**	**2,005,883.60**	**1,749,477.59**	**2,059,401.62**	**2,059,401.62**	**2,059,401.62**
	TOTAL REVENUE AVAILABLE	**5,508,467.14**	**6,286,899.92**	**6,678,067.05**	**6,255,307.62**	**6,255,307.62**	**6,255,307.62**
	Less: EXPENDITURES	**1,822,146.02**	**5,636,899.92**	**3,178,761.25**			
	BALANCE FORWARD/CASH RESERVE	**3,686,321.12**	**650,000.00**	**3,499,305.80**			

GOSPER COUNTY ROAD REVENUE						Code	Description
					Fund	0200	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	**NET FUND BALANCE**	**1,545,295.67**	**1,032,953.67**	**1,032,953.67**	**1,617,862.42**	**1,617,862.42**	**1,617,862.42**
	Intergovernmental State						
346-03	MOTOR VEHICLE FEES	62,363.55	62,364.00	60,056.32	60,056.32	60,056.32	60,056.32
347-01	HIGHWAY/STREET ALLOCATION	870,492.15	918,669.00	889,997.11	900,369.00	900,369.00	900,369.00
347-02	INCENTIVE PAYMENTS (RE: HWY SUPT.)	9,000.00	9,000.00	9,000.00	4,500.00	4,500.00	4,500.00
	Intergovernmental State Totals	***941,855.70***	***990,033.00***	***959,053.43***	***964,925.32***	***964,925.32***	***964,925.32***
	Other Intergovernmental						
353-01	IN LIEU 1957 & PRIOR	23.99	24.00	23.99	23.99	23.99	23.99
353-05	IN LIEU GAME & PARKS	1,908.00	1,908.00	0.00	0.00	0.00	0.00
	Other Intergovernmental Totals	***1,931.99***	***1,932.00***	***23.99***	***23.99***	***23.99***	***23.99***
	County Treasurer						
361-03	SALES TAX COMMISSION-MV	710.85	711.00	664.38	664.38	664.38	664.38
	County Treasurer Totals	***710.85***	***711.00***	***664.38***	***664.38***	***664.38***	***664.38***
	Other Fees and Miscellaneous						
420-01	MACHINE HIRE	680.00	680.00	67.70	67.70	67.70	67.70
530-03	SALE OF MATERIALS	187.00	187.00	2,343.20	2,343.20	2,343.20	2,343.20
530-04	SALE OF SUPPLIES	856.73	857.00	1,496.42	1,496.42	1,496.42	1,496.42
530-05	SALE OF MATERIALS	831.08	831.00	0.00	0.00	0.00	0.00
532-01	REFUND OF PRIOR YEAR EXPENDITURES	600.00	600.00	4,617.95	4,617.95	4,617.95	4,617.95
532-03	REFUND - MISCELLANEOUS	0.00	0.00	52.44	52.44	52.44	52.44
	Other Fees and Miscellaneous Totals	***3,154.81***	***3,155.00***	***8,577.71***	***8,577.71***	***8,577.71***	***8,577.71***
	Transfers						
590-02	TRANSFERS-INTER-FUND	449,110.02	1,304,206.33	1,304,206.36	1,094,426.38	1,094,426.38	1,094,426.38
	Transfers Totals	***449,110.02***	***1,304,206.33***	***1,304,206.36***	***1,094,426.38***	***1,094,426.38***	***1,094,426.38***
	TOTAL REVENUE AVAILABLE	**2,942,059.04**	**3,332,991.00**	**3,305,479.54**	**3,686,480.20**	**3,686,480.20**	**3,686,480.20**
	Less: EXPENDITURES	**1,909,105.37**	**2,782,991.00**	**1,687,617.12**			
	BALANCE FORWARD/CASH RESERVE	**1,032,953.67**	**550,000.00**	**1,617,862.42**			

GOSPER COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM REVENUE						Code	Description
					Fund	0650	HIGHWAY BRIDGE BUYBACK PROGRAM
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**477,174.76**	**635,616.49**	**635,616.49**	**706,531.15**	**706,531.15**	**706,531.15**
	Intergovernmental State						
347-50	HIGHWAY STREET BUYBACK (STP)	71,897.08	67,667.00	67,666.51	70,063.79	70,063.79	70,063.79
347-60	HIGHWAY BRIDGE BUYBACK (HBP)	86,544.65	117,727.00	117,726.97	126,481.66	126,481.66	126,481.66
	Intergovernmental State Totals	*158,441.73*	*185,394.00*	*185,393.48*	*196,545.45*	*196,545.45*	*196,545.45*
	TOTAL REVENUE AVAILABLE	**635,616.49**	**821,010.49**	**821,009.97**	**903,076.60**	**903,076.60**	**903,076.60**
	Less: EXPENDITURES	**0.00**	**821,010.49**	**114,478.82**			
	BALANCE FORWARD/CASH RESERVE	**635,616.49**	**0.00**	**706,531.15**			

GOSPER COUNTY ROAD/BRIDGE IMPROVEMENT REVENUE

						Code	Description
					Fund	0802	ROAD/BRIDGE IMPROVEMENT
					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	602,437.54	602,437.54	602,437.54	602,437.54	602,437.54	602,437.54
	TOTAL REVENUE AVAILABLE	602,437.54	602,437.54	602,437.54	602,437.54	602,437.54	602,437.54
	Less: EXPENDITURES	0.00	602,437.54	0.00			
	BALANCE FORWARD/CASH RESERVE	602,437.54	0.00	602,437.54			

GOSPER COUNTY EQUIPMENT RESERVE REVENUE

					Code	Description
				Fund	0901	EQUIPMENT RESERVE
				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	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
	TOTAL REVENUE AVAILABLE	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
	Less: EXPENDITURES	0.00	125,000.00	0.00			
	BALANCE FORWARD/CASH RESERVE	125,000.00	0.00	125,000.00			

GOSPER COUNTY REGISTER OF DEEDS REVENUE						Code	Description
					Fund	1150	REGISTER OF DEEDS
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**9,767.96**	**11,444.96**	**11,444.96**	**11,813.62**	**11,813.62**	**11,813.62**
	Register of Deeds						
394-01	FILING AND RECORDING FEES	1,677.00	7,000.00	2,134.50	7,000.00	7,000.00	7,000.00
	Register of Deeds Totals	***1,677.00***	***7,000.00***	***2,134.50***	***7,000.00***	***7,000.00***	***7,000.00***
	TOTAL REVENUE AVAILABLE	**11,444.96**	**18,444.96**	**13,579.46**	**18,813.62**	**18,813.62**	**18,813.62**
	Less: EXPENDITURES	**0.00**	**18,444.96**	**1,765.84**			
	BALANCE FORWARD/CASH RESERVE	**11,444.96**	**0.00**	**11,813.62**			

GOSPER COUNTY VETERAN'S AID REVENUE						Code	Description
					Fund	1900	VETERAN'S AID
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**8,449.98**	**7,952.31**	**7,952.31**	**7,954.64**	**7,954.64**	**7,954.64**
	Other Intergovernmental						
353-01	IN LIEU OF TAXES-1957 AND PRIOR	2.33	3.00	2.33	3.00	3.00	3.00
	Other Intergovernmental Totals	***2.33***	***3.00***	***2.33***	***3.00***	***3.00***	***3.00***
	TOTAL REVENUE AVAILABLE	**8,452.31**	**7,955.31**	**7,954.64**	**7,957.64**	**7,957.64**	**7,957.64**
	Less: EXPENDITURES	**500.00**	**7,955.31**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**7,952.31**	**0.00**	**7,954.64**			

GOSPER COUNTY STOP PROGRAM REVENUE						Code	Description
					Fund	2356	STOP PROGRAM
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**7,160.65**	**9,316.65**	**9,316.65**	**6,304.70**	**6,304.70**	**6,304.70**
	County Sheriff						
395-04	BREATH ANALYZER(ALCOHOL)	196.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	County Sheriff Totals	*196.00*	*1,000.00*	*0.00*	*1,000.00*	*1,000.00*	*1,000.00*
	County Attorney						
396-08	PRETRAIL DIVERSION(STOP)	1,960.00	3,000.00	2,600.00	4,000.00	4,000.00	4,000.00
	County Attorney Totals	*1,960.00*	*3,000.00*	*2,600.00*	*4,000.00*	*4,000.00*	*4,000.00*
	TOTAL REVENUE AVAILABLE	**9,316.65**	**13,316.65**	**11,916.65**	**11,304.70**	**11,304.70**	**11,304.70**
	Less: EXPENDITURES	**0.00**	**13,316.65**	**5,611.95**			
	BALANCE FORWARD/CASH RESERVE	**9,316.65**	**0.00**	**6,304.70**			

GOSPER COUNTY DRUG LAW ENFORCEMENT-CO REVENUE						Code	Description
					Fund	2360	DRUG LAW EN FORCEMENT-CO
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**3,717.11**	**3,717.11**	**3,717.11**	**3,717.11**	**3,717.11**	**3,717.11**
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS REVENUE	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
	Other Fees and Miscellaneous Totals	***0.00***	***10,000.00***	***0.00***	***10,000.00***	***10,000.00***	***10,000.00***
	TOTAL REVENUE AVAILABLE	**3,717.11**	**13,717.11**	**3,717.11**	**13,717.11**	**13,717.11**	**13,717.11**
	Less: EXPENDITURES	**0.00**	**13,717.11**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**3,717.11**	**0.00**	**3,717.11**			

GOSPER COUNTY DARE PROGRAM REVENUE						Code	Description
					Fund	2420	DARE PROGRAM
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	FUND BALANCE	5,022.50	5,022.50	5,022.50	5,022.50	5,022.50	5,022.50
	TOTAL REVENUE AVAILABLE	5,022.50	5,022.50	5,022.50	5,022.50	5,022.50	5,022.50
	Less: EXPENDITURES	0.00	5,022.50	0.00			
	BALANCE FORWARD/CASH RESERVE	5,022.50	0.00	5,022.50			

GOSPER COUNTY CANINE (K-9) REVENUE

						Code	Description
					Fund	2430	CANINE (K-9)
					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	3,840.48	3,840.48	3,840.48	3,840.48	3,840.48	3,840.48
	TOTAL REVENUE AVAILABLE	3,840.48	3,840.48	3,840.48	3,840.48	3,840.48	3,840.48
	Less: EXPENDITURES	0.00	3,840.48	0.00			
	BALANCE FORWARD/CASH RESERVE	3,840.48	0.00	3,840.48			

GOSPER 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**	**393,657.52**	**102,557.59**	**102,557.59**	**0.00**	**0.00**	**0.00**
	Transfers						
590-02	INTERFUND TRANSFERS	-8,212.52	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	***-8,212.52***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**385,445.00**	**102,557.59**	**102,557.59**	**0.00**	**0.00**	**0.00**
	Less: EXPENDITURES	**282,887.41**	**102,557.59**	**102,557.59**			
	BALANCE FORWARD/CASH RESERVE	**102,557.59**	**0.00**	**0.00**			

GOSPER COUNTY LOCAL ASST & TRIBAL CONST FUND (LATCF) REVENUE

					Code	Description
				Fund	2585	Local Asst & Tribal Const Fund (LATCF)
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**50,000.00**	**100,000.00**	**100,000.00**	**19,179.10**	**19,179.10**	**19,179.10**
	Intergovernmental Federal						
339-01	LOCAL ASST & TRIBAL CONS FUND	50,000.00	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***50,000.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
510-01	LATCF	5,029.56	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***5,029.56***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	INTERFUND TRANSFERS	-5,029.56	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	***-5,029.56***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**100,000.00**	**100,000.00**	**100,000.00**	**19,179.10**	**19,179.10**	**19,179.10**
	Less: EXPENDITURES	**0.00**	**100,000.00**	**80,820.90**			
	BALANCE FORWARD/CASH RESERVE	**100,000.00**	**0.00**	**19,179.10**			

GOSPER 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	**NET FUND BALANCE**	**3,015,660.80**	**3,177,563.08**	**3,177,563.08**	**3,455,224.54**	**3,455,224.54**	**3,455,224.54**
	Taxes						
310-01	INHERITANCE TAX	159,577.63	0.00	232,109.85	0.00	0.00	0.00
310-02	INTEREST ON INHERITANCE TAX	374.55	0.00	41.72	0.00	0.00	0.00
	Taxes Totals	***159,952.18***	***0.00***	***232,151.57***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	INTERFUND TRANSFERS	1,950.10	0.00	45,509.89	0.00	0.00	0.00
	Transfers Totals	***1,950.10***	***0.00***	***45,509.89***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**3,177,563.08**	**3,177,563.08**	**3,455,224.54**	**3,455,224.54**	**3,455,224.54**	**3,455,224.54**
	Less: EXPENDITURES	**0.00**	**3,177,563.08**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**3,177,563.08**	**0.00**	**3,455,224.54**			

GOSPER COUNTY KENO LOTTERY REVENUE

					Code	Description
				Fund	2850	KENO LOTTERY
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**35,568.42**	**46,750.75**	**46,750.75**	**47,385.50**	**47,385.50**	**47,385.50**
	Other Fees and Miscellaneous						
510-01	INTEREST	194.71	0.00	421.08	0.00	0.00	0.00
534-10	KENO/LOTTERY COLLECTION	13,787.62	30,000.00	16,098.81	40,000.00	40,000.00	40,000.00
	Other Fees and Miscellaneous Totals	***13,982.33***	***30,000.00***	***16,519.89***	***40,000.00***	***40,000.00***	***40,000.00***
	TOTAL REVENUE AVAILABLE	**49,550.75**	**76,750.75**	**63,270.64**	**87,385.50**	**87,385.50**	**87,385.50**
	Less: EXPENDITURES	**2,800.00**	**76,750.75**	**15,885.14**			
	BALANCE FORWARD/CASH RESERVE	**46,750.75**	**0.00**	**47,385.50**			

GOSPER COUNTY HANDICAPPED ACCESSIBILITY REVENUE

					Code	Description
				Fund	4010	HANDICAPPED ACCESSIBILITY
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	NET FUND BALANCE	146,023.89	146,023.89	146,023.89	146,023.89	146,023.89	146,023.89
	TOTAL REVENUE AVAILABLE	146,023.89	146,023.89	146,023.89	146,023.89	146,023.89	146,023.89
	Less: EXPENDITURES	0.00	146,023.89	0.00			
	BALANCE FORWARD/CASH RESERVE	146,023.89	0.00	146,023.89			

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: GOSPER COUNTY CLERK
CYNTHIA EVANS
P O BOX 136
ELWOOD NE 68937

TAXABLE VALUE LOCATED IN THE COUNTY OF: GOSPER

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
COUNTY GENERAL	County-General	7,440,581	1,286,485,930	1,101,888,591	0.68

* *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 PAM BOGLE, GOSPER 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.

(signature of county assessor)

GOSPER COUNTY COUNTY ASSESSOR OFFICIAL SEAL ELWOOD, NE

8/14/25
(date)

CC: County Clerk, GOSPER 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

60,804,446 Pers Prior
54,976,218 Pers Value

1,041,084,145 Real Prior
1,231,509,712 Real Value

Budget Hearings

A meeting of the Gosper County Board of Commissioners was convened to hold the Budget Hearings in open and public session at 9:00 am on September 10, 2025, at the Gosper County Courthouse. Present were Chairperson Terry Lerdall and Members Bruce Bader and Glenn Hofman. Clerk Karen Corder was present to record the proceedings. County Attorney Beverly B. Louthan was also present.

Chairman Lerdall announced and informed the public that a current copy of the Nebraska Open Meetings Act is posted on the wall of the meeting room.

At 9:00 a.m., Chairman Lerdall opened the Public Hearing in compliance with the provisions of State Statute Sections 13-501 to 13-512 for the purpose of hearing support, opposition, criticism or suggestions for the FY2025-2026 Gosper County Budget. Notice of the Budget Hearing and Budget Summary was published in the Valley Voice on August 28, 2025. Clerk Corder and Treasurer Nicole Townsend, preparers of the budget, were present to review the proposed budget. Present were Duana Davis, Sandra Dannehl, Sheriff Joshua Richie and Deputy Clerk Hadley Martin. Chairman Lerdall closed the Public Hearing at 9:10 a.m.

At 9:11 a.m., Chairman Lerdall opened the Public Hearing in compliance with the provision of State Statute Section 77-1632, for the purpose of hearing support, opposition, criticism or suggestions to adopt a property tax request different from the prior year tax request. Notice of the Special Hearing to Set the Final Tax Request was published in the Valley Voice on August 28, 2025. Present were Duana Davis, Sandra Dannhel, Sheriff Joshua Richie and Deputy Clerk Hadley Martin. Chairman Lerdall closed the Public Hearing at 9:20 am.

Regular Board Meeting

A meeting of the Gosper County Board of Commissioners was convened in open and public session at 9:21 a.m. on September 10, 2025, at the Gosper County Courthouse, Elwood, Nebraska. Present were Chairperson Terry Lerdall, and Members Bruce Bader and Glenn Hofman. Clerk Karen Corder was present to record the proceedings. Co. Attorney Beverly B. Louthan was also present.

Notice of the meeting was given in advance thereof by publication in the Valley Voice, Cambridge, NE on August 28, 2025. Availability of the agenda was communicated in the published notice. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

The undersigned Clerk hereby certifies that these minutes were written and available for public inspection within ten (10) working days after the date of said meeting.

The meeting was duly called to order and Chairman Lerdall announced and informed the public that a current copy of the Nebraska Open Meetings Act is posted on the wall of the meeting room.

The Minutes of August 27, 2025, were read. Motion by Bader, seconded by Hofman to approve the minutes as read. Roll Call Vote: "Aye" Lerdall, Bader, Hofman, motion carried.

Motion by Bader, seconded by Hofman to approve **Resolution No 25-9** to adopt the FY2025-2026 Gosper County Budget. Roll Call Vote: "Aye" Lerdall, Bader, Hofman, motion carried.

Motion by Lerdall, seconded by Bader to approve **Resolution No. 25-10** setting the Property Tax Request for FY 2025-2026 at $2,059,401.62. Roll Call Vote: "Aye" Lerdall, Bader, Hofman, motion carried.

Motion by Hofman, seconded by Lerdall to approve **Resolution No. 25-11** which states the FY2025-2026 budget was adopted with $1,094,426.38 funds budgeted in the County General Miscellaneous Fund necessary for maintenance of county roads and bridges, which is hereby transferred from the County General Fund to the County Road and Bridge Fund. Roll Call Vote: "Aye" Lerdall, Bader, Hofman, motion carried.

Kevin Hagan, Dawson/Gosper County Weed Supt. was present and gave a weed report.

Sheriff Joshua Richie and Treasurer Townsend presented Distress Warrant Reports to the Board.

Sheriff Richie presented a Sheriff's Dept. report. He advised the Board that, following prior discussion, he is proceeding with the purchase of new patrol vehicles and will present the purchase contract for Board consideration at the next meeting.

Motion by Bader, seconded by Hofman to approve Tim Heinemann as the seventh member of the Planning Commission. Roll Call Vote: "Aye" Lerdall, Bader, Hofman, motion carried.

Motion by Bader, seconded by Hofman to approve a Special Designated Liquor License application for Crazy Marv's RV & Cabin Retreat, LLC for an event on September 20, 2025. Roll Call Vote: "Aye" Lerdall, Bader, Hofman, motion carried.

Asst. Hwy. Supt. Kelly Lehmann presented a road report. He noted that work continues toward meeting the requirements of the Bridge Investment Program (BIP) grant requirements for the Johnson Lake Inlet Bridge. For the Boards review he provided a draft press release and public engagement letter requesting community input through a survey and letters of support for replacing the bridge. Lehmann explained that the Federal Highway Administration uses public support letters to help determine the need for a new bridge and to ensure federal grant funds are allocated efficiently.

Motion by Bader, seconded by Hofman to approve **Resolution No. 25-12** Interlocal Cooperation Agreement Between Gosper County and the Village of Elwood for the restoration and replacement of West Rush Street between the First Ave and Second Ave intersections. Roll Call Vote: "Aye" Lerdall, Bader, Hofman, motion carried.

Liza Spivey, Gosper County Senior Center Director reported on upcoming facility repair needs, including replacement of the handicap-accessible door, kitchen updates to meet state health codes, and gutter replacement.

She stated that once project needs and cost estimates are identified, she will return to request support, possibly through KENO funds.

Motion by Bader, seconded by Lerdall, to approve the Clerk of the District Court Report for August. Roll Call Vote: "Aye" Lerdall, Bader, Hofman, motion carried.

The Board adjourned at 11:40 a.m.

ATTEST:

Karen J. Corder, Clerk (Seal)

Terry G. Lerdall, Chairperson

The next regular meeting of the Gosper County Board of Commissioners will be September 30, 2025, at the Gosper County Courthouse, Elwood, Nebraska.

Resolution No. 25-8

WHEREAS, on or before August 1, 2025, all political subdivisions subject to county levy authority are required to submit a preliminary request for levy allocation to the county board;

WHEREAS, the Gosper County Board is required to adopt a resolution which determines the final allocation of levy authority;

NOW, THEREFORE, BE IT RESOLVED by the Gosper County Board of County Commissioners that the following allocation of levy authority is hereby adopted:

Gosper County Agricultural Society	General Fund	$45,000.00
	Sinking Fund	$32,122.00
	Total	$77,122.00
Gosper County Rural Fire Protection District	General Fund	0.015
Robb Cemetery District	All Other Purpose	$960.84

IT IS FURTHER RESOLVED, that the county clerk shall forward a copy of this resolution to the governing body of each of the above political subdivisions;

PASSED AND APPROVED, this 13th day of August, 2025

GOSPER COUNTY BOARD OF COUNTY COMMISSIONERS

By: Terry G. Lerdall
Terry G. Lerdall, Chairman

ATTEST: Karen J. Corder
County Clerk

GOSPER COUNTY COUNTY CLERK OFFICIAL SEAL ELWOOD, NEBR.

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. **25-10**

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of Gosper County 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 Governing Body of Gosper County, resolves that:

1. The 2025-2026 property tax request be set at $2,059,401.62.

2. The total assessed value of property differs from last year's total assessed value by 16.75%.

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 $.155920 per $100 of assessed value.

4. The Gosper County Board proposes to adopt a property tax request that will cause its tax rate to be $.160080 per $100 assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Gosper County will exceed last year's by 2.67%

6. A copy of this resolution shall be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by **Terry Lerdall** seconded by **Bruce Bader** to adopt Resolution #25-**10**.
Voting yes: **Lerdall, Hofman, Bader** Voting no: **None**
Dated this 10th day of September, 2025

Gosper County Board of Commissioners

By: Terry J Lerdall

ATTEST:

Karen J Corder

(Seal) County Clerk

GOSPER COUNTY COUNTY CLERK OFFICIAL SEAL ELWOOD, NEBR.

GOSPER 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 10th day of September 2025 at 9:00 AM at the Gosper County Courthouse, 507 Smith Ave, Elwood, 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	1,822,146.02	3,178,761.25	5,605,307.62	650,000.00	4,195,906.00	2,059,401.62
ROAD	1,909,105.37	1,687,617.12	3,136,480.20	550,000.00	3,686,480.20	0.00
HIGHWAY BRIDGE BUYBACK PROGRAM	0.00	114,478.82	903,076.60	0.00	903,076.60	0.00
ROAD/BRIDGE IMPROVEMENT	0.00	0.00	602,437.54	0.00	602,437.54	0.00
EQUIPMENT RESERVE	0.00	0.00	125,000.00	0.00	125,000.00	0.00
REGISTER OF DEEDS	0.00	1,765.84	18,813.62	0.00	18,813.62	0.00
VETERAN'S AID	500.00	0.00	7,957.64	0.00	7,957.64	0.00
STOP PROGRAM	0.00	5,611.95	11,304.70	0.00	11,304.70	0.00
DRUG LAW ENFORCEMENT-CO	0.00	0.00	13,717.11	0.00	13,717.11	0.00
DARE PROGRAM	0.00	0.00	5,022.50	0.00	5,022.50	0.00
CANINE (K-9)	0.00	0.00	3,840.48	0.00	3,840.48	0.00
COVID AMERICAN RESCUE PLAN	282,887.41	102,557.59	0.00	0.00	0.00	0.00
Local Asst & Tribal Const Fund (LATCF)	0.00	80,820.90	19,179.10	0.00	19,179.10	0.00
INHERITANCE TAX	0.00	0.00	3,455,224.54	0.00	3,455,224.54	0.00
KENO LOTTERY	2,800.00	15,885.14	87,385.50	0.00	87,385.50	0.00
HANDICAPPED ACCESSIBILITY	0.00	0.00	146,023.89	0.00	146,023.89	0.00
GRAND TOTAL	**4,017,438.80**	**5,187,498.61**	**14,140,771.04**	**1,200,000.00**	**13,281,369.42**	**2,059,401.62**
Unused Property Tax Request Authority available for next year						**164,051.90**

GOSPER 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 10th day of September 2025 at 9:00 AM at the Gosper County Courthouse, 507 Smith Ave, Elwood, 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	13,633,531.27	14,140,771.04	3.72%
Property Tax Request	2,005,883.60	2,059,401.62	2.67%
Valuation	1,101,888,591.00	1,286,485,930.00	16.75%
Tax Rate	0.182041	0.160080	-12.06%
Tax Rate if Prior Tax Request was at Current Valuation	0.155920		

FORM 2004

Proof of Publication

State of Nebraska }
} ss.
County of FURNAS }

Cody Gerlach, being first duly (name)

sworn, deposes and says he is the (he or she)

Publisher of Valley Voice (position) (name of publication)

a weekly legal newspaper having a bona (weekly, daily, etc.)

fide circulation of more than 300 copies published in Cambridge (name of town)

Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

August 28, 2025 (dates)

Cody Gerlach (signature)

Subscribed to in my presence and sworn to before me this 29th day of August 20 25

Barbara M Arthur
Notary Public

Publication Fee $ 16.8

GENERAL NOTARY - State of Nebraska
BARBARA MCARTHUR
My Comm. Exp. April 21, 2027

GOSPER COUNTY

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GENERAL	1,822,466.02	3,178,761.25	5,605,307.62	650,000.00	4,195,906.00	2,059,401.62
ROAD	1,999,305.39	1,687,617.12	3,136,480.20	550,000.00	3,686,480.20	0.00
HIGHWAY BRIDGE BUYBACK PROGRAM	0.00	114,478.82	905,076.60	0.00	905,076.60	0.00
ROAD/BRIDGE IMPROVEMENT	0.00	0.00	602,437.54	0.00	602,437.54	0.00
EQUIPMENT RESERVE	0.00	0.00	125,000.00	0.00	125,000.00	0.00
REGISTER OF DEEDS	0.00	17,765.84	18,813.62	0.00	18,813.62	0.00
VETERAN'S AID	500.00	10.00	7,957.64	0.00	7,957.64	0.00
STOP PROGRAM	0.00	5,611.95	11,304.70	0.00	11,304.70	0.00
DRUG LAW ENFORCEMENT-CO	0.00	0.00	43,717.11	0.00	43,717.11	0.00
DARE PROGRAM	0.00	0.00	5,022.50	0.00	5,022.50	0.00
CANINE (K-9)	0.00	0.00	3,840.48	0.00	3,840.48	0.00
GOVT/AMERICAN RESCUE PLAN	282,887.45	102,557.59	0.00	0.00	0.00	0.00
Local Asst. & Tribal Consist Fund (LATCF)	0.00	80,820.00	19,179.10	0.00	19,179.10	0.00
INHERITANCE TAX	0.00	0.00	3,455,224.54	0.00	3,455,224.54	0.00
KENO LOTTERY	2,800.00	15,885.14	87,385.50	0.00	87,385.50	0.00
HANDICAPPED ACCESSIBILITY	0.00	0.00	146,023.89	0.00	146,023.89	0.00
GRAND TOTAL	4,017,758.86	5,687,409.86	14,342,967.94	1,200,000.00	13,281,369.42	2,059,401.62
Unused Property Tax Request Authority available for next year						164,051.96

GOSPER COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

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	2024	2025	Change
Operating Budget	13,633,591.27	14,140,771.04	3.72%
Property Tax Request	2,005,883.60	2,059,401.62	2.67%
Valuation	1,101,388,591.00	1,206,485,920.00	9.55%
Tax Rate	0.182041	0.170680	-6.24%
Tax Rate if Prior Tax Request was at Current Valuation		0.155920	

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