2025 - 2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
HARLAN COUNTY

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

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

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

The Undersigned Clerk/Board Member Hereby Certifies:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
GENERAL FUND		2,630,860.00	2,630,860.00
OPIOID RECOVERY FUND		0.00	0.00
HOSPITAL BOND FUND	286,225.00		286,225.00
Total All Funds	286,225.00	2,630,860.00	2,917,085.00

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
OCT 01 2025
STATE OF NEBRASKA

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	1,475,069,247

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

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	390,000.00
Interest	2,340.00
Total Bonded Indebtedness	392,340.00

HARLAN COUNTY
CORRESPONDENCE INFORMATION

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

NAME	Harlan County
ADDRESS	706 2nd Street
CITY & ZIP CODE	Alma 68920
TELEPHONE	308-928-2173
WEBSITE	https://harlancounty.ne.gov/

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Cynthia Boehler	Jessie Martin	Robert L. Dunaway, CPA
TITLE / FIRM NAME	Board of Supervisors, Chairman	County Clerk	Robert L. Dunaway, CPA
TELEPHONE	308-920-1689	308-928-2173	308-995-4121
EMAIL ADDRESS	cindyboehlersupervisor4@hotmail.com	jessie.martin@harlancounty.ne.gov	rdunawaycpa@msn.com

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

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

Harlan County

2025-2026 Property Tax Request Authority Computation Form

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	**$ 2,831,850.00**	
Less: Prior Year Exceptions Utilized (Will all be zero for 2025-2026 budget because first year new cap)			
Approved Bonds *(prior year Line 16)*	(2)	0.00	
Emergency Response *(prior year Line 17)*	(3)	0.00	
Public Safety Services *(prior year Line 18)*	(4)	0.00	
County Attorneys *(prior year Line 19)*	(5)	0.00	
County Public Defenders *(prior year Line 20)*	(6)	0.00	
Response to Public Safety Threat *(prior year Line 21)*	(7)	0.00	
Public Safety Interlocal Agreements *(prior year Line 22)*	(8)	0.00	
Voter Approved Increase *(prior year Line 23)*	(9)	0.00	
Unused Authority used in the prior year *(prior year Line 24)*	(10)	0.00	
TOTAL Prior Year Exceptions Utilized (total Line 2 through 10)	**(11)**	**0.00**	
Preliminary Property Tax Request Authority (Line 1 - Line 11)			**(12) 2,831,850.00**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 2,832,939.05 (13)

Growth Percentage per County Assessor

13,706,789.00 (2025 Growth Value) / 1,359,833,497.00 (2024 Total Valuation) = 1.01% (14a)

28,555.33 Increase due to Growth (14)

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

Inflation Percentage

5.17% (15a)

146,462.95 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)	3,006,868.28
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	2,917,085.00
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, Line 3)* *(Line 26 minus 27, MUST be greater than or equal to $0.00)*	(28)	89,783.28

Harlan 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)	$ 75,809.07
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)	89,783.28
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	165,592.35

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

HARLAN 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)	$2,831,850.00
Base Limitation Percent Increase (2%)	2.00%	(2)	
Real Growth Percentage Increase $13,706,789.00 (2025 Real Growth Value per Assessor) / $1,359,833,497.00 (Prior Year Total Valuation per Assessor) =	1.01%	(3)	
Total Allowable Growth Percentage Increase (Line 2 + Line 3)		(4)	3.01%
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)		(5)	$85,238.69
TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)		(6)	$2,917,088.69

Actual Property Tax Request

2025 - 2026 ACTUAL Total Property Tax Request *(Total Personal and Real Property Required from Cover Page)*		(7)	$2,917,085.00

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

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

HARLAN COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	(Column B)	(Column C)	(Column D)	(Column E)	(Column F)
Countywide Entities					
GENERAL FUND	2,630,860.00	-	1,475,069,247	0.178355	0.000000
OPIOID RECOVERY FUND	-	-	1,475,069,247	0.000000	0.000000
HOSPITAL BOND FUND	-	286,225.00	1,475,069,247	0.000000	0.019404
Total County Budgeted Countywide Entities				**0.178355**	
Other Countywide Entities					
Ag Society				0.005826	
Total Countywide Levy				**0.184181**	
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			303,020	0.020543	
Other entities property taxes designated for interlocal agreements			11,000	0.000746	
Total County Levy Authority (Cannot exceed 50 cents)				**0.471288**	**(1)**
Levy Limit Analysis					
Countywide Levy				0.184181	
Fire District - Largest General Levy Authority granted by the County Board				0.044945	
Township - Largest General Levy Authority granted by the County Board				0.055220	
Cemetery District - Largest General Levy Authority granted by the County Board				0.004800	
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				**0.289146**	**(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.

HARLAN COUNTY

County Treasurer Summary of Uncollected Taxes

Tax Year	Amount
2024	$3,379,227.28
2023	$22,430.29
2022	$8,284.31

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Harlan County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Region III	Annual	Behavioral Health Services
Harlan County Senior Center	Annual	Bus Services / Community Action Prog
10th District Court	Annual	District Judge / Court
City of Holdrege	Annual	E-911
South Central Economic Development	Annual	Economic Development
Harlan/Phelps/Furnas	1 yr Auto Renew	Emergency Management
University Of Nebraska Lincoln	1 Yr w/ Auto Annual Auto Renew	Extension Services
City of Alma		Law Enforcement
USDA APHIS	Annual	Predatory Animal Control
10th District Court	Annual	Probation
Harlan County Health Systems	Annual	Public Transit Services
Franklin County	Annual	Road Maintenance
Phelps County	Annual	Road Maintenance
Phillips County, KS	Annual	Road Maintenance
Furnas County	Annual	Road Maintenance
Village of Ragan	Annual	Road Maintenance
City of Alma	Annual	Road Maintenance

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Harlan County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Village of Orleans	Annual	Road Maintenance
Phelp County Sheriff	Perpetual	Safekeeping of Prisoners
South Central NE Area Agency on Aging	Annual	Senior Services
Mid-Nebraska Services	Annual	Social Services
State of Nebraska DHHS	N/A	Social Services/Child Support Services

CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES

TAX YEAR 2025

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

To: COUNTY GENERAL

TAXABLE VALUE LOCATED IN THE COUNTY OF HARLAN COUNTY, NE

Name of Political Subdivision	Subdivision Type	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage b
COUNTY GENERAL	County	$13,706,789	$1,475,069,247	$1,359,833,497	1.00798%
HOSPITAL OP	County	$13,706,789	$1,475,069,247	$1,359,833,497	1.00798%

* Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) 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 , Kim Fouts, Harlan County, NE 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.

COUNTY ASSESSOR * OFFICIAL SEAL * HARLAN COUNTY NEBRASKA

Kim Fouts

(signature of county assessor)

08/18/2025

(date)

CC: County Clerk, Harlan County, NE County

CC: County Clerk where district is headquartered, if different county, Harlan County, NE 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)

HARLAN 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 29th day of September 2025 at 8:30 AM at Harlan County Courthouse, 706 2nd Street, Alma, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Funds	Actual Disbursements 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Real and Personal Property Tax Requirements (6)
GENERAL FUND	3,222,317.04	3,881,765.73	5,176,553.00	17,117.00	2,562,810.00	2,630,860.00
ROAD FUND	2,155,590.39	2,326,110.31	2,268,212.00	50,000.00	2,318,212.00	0.00
HIGHWAY STREET FUND	207,246.24	0.00	195,970.00	0.00	195,970.00	0.00
HIGHWAY BRIDGE FUND	133,665.49	0.00	241,208.00	0.00	241,208.00	0.00
ROAD/BRIDGE CONSTRUCTION FUND	4,469.57	83,466.00	2,274,629.00	0.00	2,274,629.00	0.00
SHERIFF EQUIPMENT SINKING FUND	46,099.00	0.00	38,124.00	0.00	38,124.00	0.00
COURTHOUSE IMPROVEMENT SINKING FUND	140,505.40	42,740.41	10,000.00	0.00	10,000.00	0.00
ROAD EQUIPMENT SINKING FUND	302,270.00	348,200.00	24,430.00	0.00	24,430.00	0.00
TOURISM FUND	21,551.47	20,836.98	38,726.00	14,380.00	53,106.00	0.00
REAPPRAISAL	28,942.00	0.00	40,000.00	1,746.00	41,746.00	0.00
PRESERVATION & MODERNIZATION FUND	0.00	5,512.67	7,000.00	730.00	7,730.00	0.00
VETERANS' AID FUND	236.70	0.00	11,000.00	241.00	11,241.00	0.00
OPIOID RECOVERY FUND	0.00	0.00	22,140.00	0.00	22,140.00	0.00
STOP	0.00	0.00	3,290.00	460.00	3,750.00	0.00
DRUG TRUST FUND	0.00	0.00	10,285.00	0.00	10,285.00	0.00
SHERIFF GRANT FUND	0.00	0.00	10,000.00	0.00	10,000.00	0.00
COVID AMERICAN RESCUE PLAN	40,017.97	495,883.05	0.00	0.00	0.00	0.00
INHERITANCE TAX FUND	252,500.00	814,057.90	1,540,000.00	3,650.00	1,543,650.00	0.00
LOTTERY FUND	100.00	0.00	855.00	0.00	855.00	0.00
911 EMERGENCY	5,400.72	3,930.27	6,000.00	950.00	6,950.00	0.00
SHERIFF'S COMMISSARY	179.34	542.02	1,200.00	760.00	1,960.00	0.00
HOSPITAL BOND FUND	395,910.00	394,350.00	392,440.00	0.00	106,215.00	286,225.00
GRAND TOTAL	**6,957,001.33**	**8,417,395.34**	**12,312,062.00**	**90,034.00**	**9,485,011.00**	**2,917,085.00**
Unused Property Tax Request Authority available for next year						**165,592.35**

HARLAN 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 29th day of September 2025 at 8:45 AM at Harlan County Courthouse, 706 2nd Street, Alma, 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	12,843,811.00	12,312,062.00	-4.14%
Property Tax Request	2,831,850.00	2,917,085.00	3.01%
Valuation	1,359,833,497.00	1,475,069,247.00	8.47%
Tax Rate	0.208249	0.197759	-5.04%
Tax Rate if Prior Tax Request was at Current Valuation	0.191981		

Proof of Publication

STATE OF NEBRASKA
COUNTY OF HARLAN, ss.

I, Beverly Bayley, of lawful age, being duly sworn upon oath states that she is employeed by,

THE HARLAN COUNTY JOURNAL

A weekly newspaper printed in the State of Nebraska, and published in and of general circulation in Harlan County, Nebraska, with a generally paid circulation on a yearly basis in Harlan County, Nebraska, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post offiee of Alma, Nebraska, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication hereof being made as aforesaid on the 12th day of Sept, 2024 with subsequent publications being made on the following dates:

_____, 20____

_____, 20____

_____, 20____

_____, 20____

in which 9 point type and 9.5 pica width was used in the setting of said notice.

Total Line Count: ____
Cost per line (1st insertion): $0.3684
Cost per line (subsequent insertion): $0.3206
Box Format Size - Column inch total:
Cost per box ($7.25 pci): 36
Notary Fee (total): 1.00
Total: $ 262.00

Sign Beverly Bayley

Subscribed and sworn before this 13 day of September, 20 24.

Stacy D. Rogers
Notary Public

My Commission expires: March 30, 2028

THIS IS NOT A STATEMENT

GENERAL NOTARY - State of Nebraska
STACY D ROGERS
My Comm. Expires MARCH 30, 2028

First published in the September 12, 2024 edition of the Harlan County Journal 1x

HARLAN 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 17th day of September 2024 at 1:00 PM at Harlan County Courthouse, 706 2nd Street, Alma, 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 2022-2023 (1)	Actual Disbursements 2023-2024 (2)	Proposed Disbursements 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Real and Personal Property Tax Requirements (6)
GENERAL FUND	3,233,410.47	3,222,317.04	5,749,094.00	70,370.00	3,330,216.00	2,489,248.00
ROAD FUND	1,843,352.51	2,155,590.39	3,125,907.00	50,000.00	3,175,907.00	0.00
HIGHWAY STREET FUND	164,171.80	207,246.24	96,591.00	0.00	96,591.00	0.00
HIGHWAY BRIDGE FUND	85,410.06	133,665.49	69,717.00	0.00	69,717.00	0.00
ROAD/BRIDGE CONSTRUCTION FUND	45,442.64	4,469.57	250,000.00	0.00	250,000.00	0.00
SHERIFF EQUIPMENT SINKING FUND	0.00	46,099.00	38,200.00	0.00	38,200.00	0.00

Notice

HARLAN 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 29th day of September 2025 at 8:45 AM at Harlan County Courthouse, 706 2nd Street, Alma, 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.

Sep. 18, 2025
(18) znez

	2024	2025	Change
Operating Budget	12,843,811.00	12,312,062.00	-4.14%
Property Tax Request	2,831,850.00	2,917,085.00	3.01%
Valuation	1,359,833,497.00	1,475,069,247.00	8.47%
Tax Rate	0.208249	0.197759	-5.04%
Tax Rate if Prior Tax Request was at Current Valuation	0.191981		

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HARLAN COUNTY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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GENERAL FUND	3,222,317.04	3,881,765.73	5,176,553.00	17,117.00	2,562,810.00	2,630,860.00
ROAD FUND	2,155,590.39	2,326,110.31	2,268,212.00	50,000.00	2,318,212.00	0.00
HIGHWAY STREET FUND	207,246.24	0.00	195,970.00	0.00	195,970.00	0.00
HIGHWAY BRIDGE FUND	133,665.49	0.00	241,208.00	0.00	241,208.00	0.00
ROAD/BRIDGE CONSTRUCTION FUND	4,469.57	83,466.00	2,274,629.00	0.00	2,274,629.00	0.00
SHERIFF EQUIPMENT SINKING FUND	46,099.00	0.00	38,124.00	0.00	38,124.00	0.00
COURTHOUSE IMPROVEMENT SINKING FUND	140,505.40	42,740.41	10,000.00	0.00	10,000.00	0.00
ROAD EQUIPMENT SINKING FUND	302,270.00	348,200.00	24,430.00	0.00	24,430.00	0.00
TOURISM FUND	21,551.47	20,836.98	38,726.00	14,380.00	53,106.00	0.00
REAPPRAISAL	28,942.00	0.00	40,000.00	1,746.00	41,746.00	0.00
PRESERVATION & MODERNIZATION FUND	0.00	5,512.67	7,000.00	730.00	7,730.00	0.00
VETERANS' AID FUND	236.70	0.00	11,000.00	241.00	11,241.00	0.00
OPIOID RECOVERY FUND	0.00	0.00	22,140.00	0.00	22,140.00	0.00
STOP	0.00	0.00	3,290.00	460.00	3,750.00	0.00
DRUG TRUST FUND	0.00	0.00	10,285.00	0.00	10,285.00	0.00
SHERIFF GRANT FUND	0.00	0.00	10,000.00	0.00	10,000.00	0.00
COVID AMERICAN RESCUE PLAN	40,017.97	495,883.05	0.00	0.00	0.00	0.00
INHERITANCE TAX FUND	252,500.00	814,057.90	1,540,000.00	3,650.00	1,543,650.00	0.00
LOTTERY FUND	100.00	0.00	855.00	0.00	855.00	0.00
911 EMERGENCY	5,400.72	3,930.27	6,000.00	950.00	6,950.00	0.00
SHERIFF'S COMMISSARY	179.34	542.02	1,200.00	760.00	1,960.00	0.00
HOSPITAL BOND FUND	395,910.00	394,350.00	392,440.00	0.00	106,215.00	286,225.00
GRAND TOTAL	**6,957,001.33**	**8,417,395.34**	**12,312,062.00**	**90,034.00**	**9,485,011.00**	**2,917,085.00**
Unused Property Tax Request Authority available for next year						**165,592.35**

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COPY

Proof of Publication

STATE OF NEBRASKA)
) ss
PHELPS COUNTY)

A copy of the foregoing notice as per clipping attached was published weekly in the regular and entire issue of the Holdreges Daily Citizen. A legal newspaper published under the Statutes of the State of Nebraska. Published Mon., Tues., and Thurs. in Holdrege, Phelps County, Nebraska, and not in any supplement thereof 1 consecutive weeks. The date(s) appointed as follows:

1 Thursday, September 18, 2025

2.

3.

4.

5.

Amy S Denton
Notary Public

(SEAL) GENERAL NOTARY- State of Nebraska AMY S DENTON My Comm. Exp. March 25, 2029

My Commission expires 03-25-2029

Printer's Fee $ 91.10

HARLAN COUNTY

BUDGET MESSAGE

The Harlan County Board has allocated real and personal property tax levy to various Miscellanoues Districts as provide by law. The County Board has budgeted amounts based on prior hitory of the County, known facts and circumstances for the upcoming year, and anticipated future projects.

Petty cash accounts as of June 30, 2025 are as follows:
Sheriff $1,000.00
Treasurer $1,000.00
Clerk $50.00
Court $100.00
County Attorney $250.00

Cynthia Boehler
Chairperson of County Board

HARLAN COUNTY

RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2025, to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the County Board on the 29th day of September, 2025.

NOW, THEREFORE, BE IT RESOLVED, by the Board of SUPERVISORS of HARLAN 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 Harlan 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 29th DAY OF September, 2025.

COUNTY BOARD	
Joe Schnuerle	
Rob Schmidt	Jeff Bash
Mike Clements	Georg Scott
Cindy Boehler	Janice Miller-Boston

RESOLUTION # 2025-12

RESOLUTION OF ADOPTION OF HARLAN COUNTY BUDGET FOR FISCAL YEAR - JULY 1, 2025 – JUNE 30, 2026

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 17th day of September, 2025.

NOW THEREFORE BE IT RESOLVED, by the Board of Supervisors of Harlan County, Nebraska, as follows:

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 Harlan County for said fiscal year.

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

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.

After discussion, Supervisor Mike Clements moved for the adoption of the aforestated Resolution #2025-12 as set forth above, which motion was seconded by Supervisor Joe Schnuerle and said resolution was adopted upon a roll call vote of the Harlan County Board of Supervisors with the following Supervisors voting "yes":

Cindy Boehler	Janice Miller-Boston
Mike Clements	George Scott

And the following Supervisors voting "no":

Joe Schnuerle

Absent was Jeff Bash and Rob Schmidt

I, Jessie Martin, County Clerk of Harlan County, Nebraska, do hereby certify that the foregoing is a true and correct copy of the proceedings and Resolution #2025-12 adopted at the September 29, 2025, board meeting.

Jessie Martin, Harlan County Clerk

HARLAN COUNTY Seal COUNTY CLERK

HARLAN 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	2,438,224.90	2,509,196.58	3,084,075.00	3,084,075.00	3,084,075.00
Operating Expenses	1,079,090.81	1,640,562.59	1,633,122.00	1,633,122.00	1,633,122.00
Supplies And Materials	574,900.46	705,031.80	826,405.00	826,405.00	826,405.00
Equipment Rental	22,468.05	31,477.05	34,900.00	34,900.00	34,900.00
Capital Outlay	1,047,929.21	1,234,837.32	3,034,903.11	3,034,903.11	3,034,903.11
Debt Service	395,850.00	394,290.00	392,340.00	392,340.00	392,340.00
Transfers Out	1,398,537.90	1,902,000.00	3,306,316.89	3,306,316.89	3,306,316.89
Total Disbursements and Transfers	6,957,001.33	8,417,395.34	12,312,062.00	12,312,062.00	12,312,062.00
Balance, Receipts and Transfers:					
Net Cash Balance	3,320,087.02	3,318,325.27	3,628,948.74	3,628,948.74	3,628,948.74
Intergovernmental Federal	262,490.27	114,306.00	113,500.00	113,500.00	113,500.00
Intergovernmental State	1,587,394.13	3,279,984.61	1,274,317.07	1,274,317.07	1,274,317.07
Intergovernmental Local	1,337,018.09	932,123.81	1,161,928.30	1,161,928.30	1,161,928.30
Personal and Real Property Taxes	2,369,799.19	2,499,604.39	2,917,085.00	2,917,085.00	2,917,085.00
Transfers In	1,398,537.90	1,902,000.00	3,306,316.89	3,306,316.89	3,306,316.89
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Resources Available	10,275,326.60	12,046,344.08	12,402,096.00	12,402,096.00	12,402,096.00
Balance Forward/Cash Reserve	3,318,325.27	3,628,948.74	90,034.00	90,034.00	90,034.00
Cash Reserve Percentage					2%

HARLAN COUNTY LEVY RESOLUTION 2025-2026

Resolution #2025- 7

WHEREAS, Nebr. State Statute 77-3443(3) requires all political subdivisions subject to county levy authority to submit a preliminary request for levy allocation; and

WHEREAS, the political subdivisions that are subject to Harlan County Levy authority are, agricultural society, rural fire districts, cemetery districts, and townships; and

WHEREAS, the Harlan County Board of Supervisors have received a preliminary request for levy allocation from each of the political subdivisions in the county;

NOW THEREFORE BE IT RESOLVED by the Harlan County Board of Supervisors that the maximum Levy Rates will be as follows:

	2024-2025	Levy Rate	Budget Allocation
Ag Society	$ 85,931.00	0.005826	$ 85,937.53

BE IT FURTHER RESOLVED that the Harlan County Board of Equalization does hereby allocate the levy authority requested to each political subdivision within the Fifteen Cent Levy Limit as follows:

Political Subdivision	2024-2025	Levy Rate	Budget Allocation
Alma Cemetery District	$ 9,698.00	0.004800	$ 9,697.11
Republican City Cemetery District	$2,963.35	0.001430	$ 2,964.17
Alma Rural Fire District	$ 89,431.00	0.028361	$ 89,432.09
Bond Indebtedness	*$ 34,476.00*		
Republican City Rural Fire	$ 48,800.00	0.020928	$ 48,799.05
Bond Indebtedness	*$ 26,813.00*		
Orleans Rural Fire District	$ 82,810.00	0.036168	$ 82,810.24
Bond Indebtedness	$ 43,810.00		
Oxford Rural Fire District	$ 149,174.24	0.044945	$ 149,172.69
Bond Indebtedness	$ 36,160.00		
Stamford Rural Fire District	$ 40,300.00	0.017421	$ 42,611.45
Wilcox Rural Fire District	$ 74,410.00	0.015522	$ 74,410.78
Orleans Township	$ 52,301.34	0.055220	$ 52,301.50

Harlan County Chairman
Board Of Equalization

Jessie Martin
Harlan County Clerk

Tuesday, September 2, 2025
Date

RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION #2025-13

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of HARLAN COUNTY passes by a majority vote a resolution setting the tax request; and

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

NOW, THEREFORE, the Governing Body of HARLAN COUNTY, resolves that:

1. The 2025-2026 property tax request be set at $2,917,085.00
2. The total assessed value of property differs from last year's total assessed value by +8.47%
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 $.197759 per $100 of assessed value.
4. HARLAN COUNTY proposes to adopt a property tax request that will cause its tax rate to be $.197759 per $100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of HARLAN COUNTY will increase last year's budget by -4.14%.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by: *Mike Clements*, seconded by *Janice Miller-Boston* to adopt Resolution #2025-13.

Voting yes were: Cindy Boehler, Janice Miller-Boston, Mike Clements, George Scott

Voting No were: Joe Schnuerle

Absent was: Jeff Bash and Rob Schmidt

DATED THIS 29 DAY OF September, 2025.

I, Jessie Martin, County Clerk of Harlan County, Nebraska, do hereby attest that the foregoing proceedings to adopt Resolution #2025-13 are true and correct.

(Seal)

Jessie Martin, Harlan County Clerk

HARLAN COUNTY SEAL COUNTY CLERK

Robert L. Dunaway, CPA
701 4th Avenue #5A
P.O. Box 589
Holdrege NE 68949-0589
Phone (308) 995-4121

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Board of Supervisors
Harlan County, Nebraska

I have compiled the accompanying budget of Harlan County, Nebraska, as of June 30, 2026, and the related schedules and summaries for the year then ended, in accordance with standards established by the American Institute of Certified Public Accountants.

My compilation was limited to presenting in the form prescribed by the State of Nebraska information that is the representation of management. I have not audited or reviewed the budget referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

This budget, including related schedules and summaries, is presented in accordance with the requirements of the State of Nebraska, which differ from generally accepted accounting principles. Accordingly, this budget is not designed for those who are not informed about such differences.

Robert L. Dunaway, CPA
Holdrege, Nebraska
September 29, 2025

HARLAN COUNTY

Schedule of Budgeted Disbursements

For the Year Ended June 30, 2026

Functions/Programs	Operating*	Capital Outlay	Debt Service	Other**	Total Disbursements
Governmental:					
General Government	1,299,766.00	117,923.00	0.00	0.00	1,417,689.00
Public Safety - Law Enforcement	1,067,401.00	106,810.00	0.00	0.00	1,174,211.00
Public Safety - Other	109,039.00	26,400.00	0.00	0.00	135,439.00
Public Works - Highways & Roads	2,184,012.00	2,708,716.11	0.00	96,590.89	4,989,319.00
Public Works - Other	0.00	0.00	0.00	0.00	0.00
Public Health & Social Services	45,725.00	1,500.00	0.00	0.00	47,225.00
Culture and Recreation	38,726.00	0.00	0.00	0.00	38,726.00
Community Development	855.00	0.00	0.00	0.00	855.00
Miscellaneous	832,978.00	73,554.00	392,340.00	3,209,726.00	4,508,598.00
Business-type Activities:					
Airport	0.00	0.00	0.00	0.00	0.00
Nursing Home	0.00	0.00	0.00	0.00	0.00
Hospital	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	5,578,502.00	3,034,903.11	392,340.00	3,306,316.89	12,312,062.00

* **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	4,114,684.22	4,886,268.02	5,578,502.00	5,578,502.00	5,578,502.00
Capital Outlay	1,047,929.21	1,234,837.32	3,034,903.11	3,034,903.11	3,034,903.11
Debt Service	395,850.00	394,290.00	392,340.00	392,340.00	392,340.00
Transfers Out	1,398,537.90	1,902,000.00	3,306,316.89	3,306,316.89	3,306,316.89
Total Disbursements and Transfers	6,957,001.33	8,417,395.34	12,312,062.00	12,312,062.00	12,312,062.00
Balance, Receipts and Transfers:					
Net Cash Balance	3,320,087.02	3,318,325.27	3,628,948.74	3,628,948.74	3,628,948.74
Intergovernmental Federal	262,490.27	114,306.00	113,500.00	113,500.00	113,500.00
Intergovernmental State	1,587,394.13	3,279,984.61	1,274,317.07	1,274,317.07	1,274,317.07
Intergovernmental Local	1,337,018.09	932,123.81	1,161,928.30	1,161,928.30	1,161,928.30
Personal and Real Property Taxes	2,369,799.19	2,499,604.39	2,917,085.00	2,917,085.00	2,917,085.00
Transfers In	1,398,537.90	1,902,000.00	3,306,316.89	3,306,316.89	3,306,316.89
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Resources Available	10,275,326.60	12,046,344.08	12,402,096.00	12,402,096.00	12,402,096.00
Balance Forward/Cash Reserve	3,318,325.27	3,628,948.74	90,034.00	90,034.00	90,034.00
Cash Reserve Percentage					2%

HARLAN COUNTY GENERAL FUND

					Code	Description
				Fund	0100	GENERAL FUND
				Function	601	COUNTY BOARD
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	121,655.63	130,666.00	128,693.60	134,000.00	134,000.00	134,000.00
1-0200	DEPUTY'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIRE. CONTR-CTY SHARE	8,211.84	8,820.00	8,687.15	8,820.00	8,820.00	8,820.00
1-1000	O.A.S.I. - COUNTY SHARE	9,278.43	9,996.00	9,816.47	10,250.00	10,250.00	10,250.00
	Personal Services Totals	***139,145.90***	***149,482.00***	***147,197.22***	***153,070.00***	***153,070.00***	***153,070.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELLULAR PHONE	2,745.00	3,780.00	3,465.00	700.00	700.00	700.00
2-1702	LODGING	239.90	500.00	249.90	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	0.00	500.00	256.31	500.00	500.00	500.00
2-1751	DUES, SUB, REG, & TRAINING	945.00	1,000.00	770.00	1,000.00	1,000.00	1,000.00
2-2501	FEES-CONSULTING	1,155.00	1,500.00	620.50	1,000.00	1,000.00	1,000.00
2-2543	BUDGET PREPARATION COSTS	5,400.00	5,400.00	6,239.16	6,210.00	6,210.00	6,210.00
	Operating Expenses Totals	***10,484.90***	***12,680.00***	***11,600.87***	***9,910.00***	***9,910.00***	***9,910.00***
	Supplies and Materials						
3-0100	SUPPLIES	93.59	0.00	0.00	0.00	0.00	0.00
3-0101	OFFICE SUPPLIES	189.92	500.00	74.34	250.00	250.00	250.00
	Supplies and Materials Totals	***283.51***	***500.00***	***74.34***	***250.00***	***250.00***	***250.00***
0100-601 COUNTY BOARD TOTAL		**149,914.31**	**162,662.00**	**158,872.43**	**163,230.00**	**163,230.00**	**163,230.00**

HARLAN COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	602	COUNTY CLERK

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	54,448.52	55,700.00	53,088.86	57,718.00	57,718.00	57,718.00
1-0200	DEPUTY SALARY	40,298.74	42,560.00	45,639.80	44,101.00	44,101.00	44,101.00
1-0305	CLERICAL SALARY	25,486.49	33,300.00	28,443.85	32,410.00	32,410.00	32,410.00
1-0900	RETIRE. CONTR-CTY SHARE	8,115.82	8,883.00	8,598.67	9,500.00	9,500.00	9,500.00
1-1000	O.A.S.I. - COUNTY SHARE	8,781.97	10,100.00	9,267.62	10,570.00	10,570.00	10,570.00
	Personal Services Totals	***137,131.54***	***150,543.00***	***145,038.80***	***154,299.00***	***154,299.00***	***154,299.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	1,325.25	1,400.00	666.25	1,500.00	1,500.00	1,500.00
2-0200	TELEPHONE SERVICE	140.00	500.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	1,311.27	1,000.00	45.00	500.00	500.00	500.00
2-1016	MICROFILMING COSTS	0.00	30,000.00	0.00	10,000.00	10,000.00	10,000.00
2-1100	DATA PROCESSING COSTS	9,901.59	10,000.00	5,016.60	7,000.00	7,000.00	7,000.00
2-1101	COMPUTER EXPENSE - GENERAL	0.00	1,000.00	135.00	1,000.00	1,000.00	1,000.00
2-1102	COMPUTER CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	200.00	0.00	200.00	200.00	200.00
2-1702	LODGING	501.80	600.00	247.90	400.00	400.00	400.00
2-1704	MILEAGE ALLOWANCE	559.60	600.00	464.99	800.00	800.00	800.00
2-1751	DUES, SUB, REG, & TRAINING	663.45	700.00	498.50	700.00	700.00	700.00
2-2544	MAINTENANCE AGREEMENTS	0.00	1,500.00	1,696.32	2,000.00	2,000.00	2,000.00
2-9900	MISC.	209.32	250.00	0.00	250.00	250.00	250.00
	Operating Expenses Totals	***14,612.28***	***47,750.00***	***8,770.56***	***24,350.00***	***24,350.00***	***24,350.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	4,477.44	4,700.00	5,651.33	5,000.00	5,000.00	5,000.00
	Supplies and Materials Totals	***4,477.44***	***4,700.00***	***5,651.33***	***5,000.00***	***5,000.00***	***5,000.00***
	Capital Outlay						
5-0210	CELL PHONE	363.56	450.00	390.44	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	2,217.22	3,000.00	1,112.00	4,000.00	4,000.00	4,000.00
	Capital Outlay Totals	***2,580.78***	***3,450.00***	***1,502.44***	***4,000.00***	***4,000.00***	***4,000.00***
0100-602 COUNTY CLERK TOTAL		**158,802.04**	**206,443.00**	**160,963.13**	**187,649.00**	**187,649.00**	**187,649.00**

HARLAN COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	603	COUNTY TREASURER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	54,448.52	55,700.00	55,452.41	57,718.00	57,718.00	57,718.00
1-0200	DEPUTY'S SALARY	40,298.74	42,560.00	42,369.40	44,101.00	44,101.00	44,101.00
1-0305	CLERICAL SALARY	32,374.60	33,898.00	33,766.91	41,388.00	41,388.00	41,388.00
1-0900	RETIRE. CONTR-COUNTY SHARE	8,580.77	8,913.00	8,882.28	9,667.00	9,667.00	9,667.00
1-1000	O.A.S.I.-COUNTY SHARE	7,346.63	10,102.00	9,415.28	10,956.00	10,956.00	10,956.00
	Personal Services Totals	***143,049.26***	***151,173.00***	***149,886.28***	***163,830.00***	***163,830.00***	***163,830.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	354.75	3,000.00	110.14	2,000.00	2,000.00	2,000.00
2-0200	TELEPHONE SERVICE	250.00	500.00	0.00	500.00	500.00	500.00
2-1012	PRINTING & PUBLISHING	270.11	500.00	278.14	500.00	500.00	500.00
2-1100	DATA PROCESSING COSTS	12,369.02	18,000.00	16,729.85	19,500.00	19,500.00	19,500.00
2-1702	LODGING	0.00	600.00	0.00	600.00	600.00	600.00
2-1704	MILEAGE ALLOWANCE	238.09	700.00	326.82	700.00	700.00	700.00
2-1751	DUES, SUB, REG, & TRAINING	350.00	500.00	449.50	600.00	600.00	600.00
2-2544	MAINTENANCE AGREEMENTS	3,291.59	4,000.00	1,502.64	3,500.00	3,500.00	3,500.00
2-9900	MISCELLANEOUS	339.25	1,200.00	450.10	1,200.00	1,200.00	1,200.00
	Operating Expenses Totals	***17,462.81***	***29,000.00***	***19,847.19***	***29,100.00***	***29,100.00***	***29,100.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	3,210.15	4,000.00	3,970.69	4,500.00	4,500.00	4,500.00
	Supplies and Materials Totals	***3,210.15***	***4,000.00***	***3,970.69***	***4,500.00***	***4,500.00***	***4,500.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL - OFFICE	189.75	300.00	201.00	300.00	300.00	300.00
	Equipment Rental Totals	***189.75***	***300.00***	***201.00***	***300.00***	***300.00***	***300.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	176.99	3,500.00	2,792.08	3,500.00	3,500.00	3,500.00
	Capital Outlay Totals	***176.99***	***3,500.00***	***2,792.08***	***3,500.00***	***3,500.00***	***3,500.00***
0100-603 COUNTY TREASURER TOTAL		**164,088.96**	**187,973.00**	**176,697.24**	**201,230.00**	**201,230.00**	**201,230.00**

HARLAN COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	605	COUNTY ASSESSOR

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	54,448.52	55,635.00	55,452.41	57,718.00	57,718.00	57,718.00
1-0200	DEPUTYS SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	CLERICAL SALARY	38,522.52	65,000.00	32,863.32	67,275.00	67,275.00	67,275.00
1-0900	RETIREMENT CONTR-COUNTY SHARE	6,275.62	8,102.00	5,961.35	8,437.00	8,437.00	8,437.00
1-1000	O.A.S.I. - COUNTY SHARE	6,909.58	9,182.00	6,367.94	9,562.00	9,562.00	9,562.00
	Personal Services Totals	***106,156.24***	***137,919.00***	***100,645.02***	***142,992.00***	***142,992.00***	***142,992.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	2,723.66	3,300.00	1,336.83	3,300.00	3,300.00	3,300.00
2-0200	TELEPHONE SERVICE	965.06	1,200.00	893.94	1,200.00	1,200.00	1,200.00
2-1012	PRINTING AND PUBLISHING	0.00	1,500.00	823.45	1,500.00	1,500.00	1,500.00
2-1100	DATA PROCESSING COSTS	906.00	1,200.00	0.00	1,200.00	1,200.00	1,200.00
2-1102	COMPUTER CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIPMENT REPAIRS	0.00	200.00	0.00	0.00	0.00	0.00
2-1701	MEALS	84.78	300.00	0.00	300.00	300.00	300.00
2-1702	LODGING	558.85	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE ALLOWANCE	201.45	1,000.00	394.25	1,000.00	1,000.00	1,000.00
2-1751	DUES, SUB, REG, & TRAINING	542.50	1,000.00	823.50	1,000.00	1,000.00	1,000.00
2-1770	ASSESSOR'S TRAINING SCHOOL	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
2-2500	CONTRACTUAL SERVICES	49,545.87	65,000.00	54,805.32	65,000.00	65,000.00	65,000.00
2-2544	MAINTENANCE AGREEMENTS	19,810.00	25,000.00	14,828.00	25,000.00	25,000.00	25,000.00
	Operating Expenses Totals	***75,338.17***	***100,700.00***	***73,905.29***	***102,500.00***	***102,500.00***	***102,500.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,911.26	1,700.00	1,394.69	1,700.00	1,700.00	1,700.00
3-0209	MACHINERY & EQUIP FUEL	92.47	500.00	241.86	500.00	500.00	500.00
	Supplies and Materials Totals	***2,003.73***	***2,200.00***	***1,636.55***	***2,200.00***	***2,200.00***	***2,200.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	2,719.35	0.00	0.00	0.00
5-1309	DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***2,719.35***	***0.00***	***0.00***	***0.00***
0100-605 COUNTY ASSESSOR TOTAL		**183,498.14**	**240,819.00**	**178,906.21**	**247,692.00**	**247,692.00**	**247,692.00**

HARLAN COUNTY GENERAL FUND

					Code	Description
				Fund	0100	GENERAL FUND
				Function	607	ELECTIONS
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						
1-0200	DEPUTY'S SALARY	0.00	200.00	0.00	500.00	500.00	500.00
1-0305	CLERICAL SALARY	0.00	200.00	0.00	500.00	500.00	500.00
1-0309	ELECTION WORKERS SALARY	972.00	3,000.00	1,359.00	2,000.00	2,000.00	2,000.00
1-0409	ELECTION BOARD SALARY P/T-CANVASS	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT CONT-COUNTY SHARE	0.00	50.00	0.00	80.00	80.00	80.00
1-1000	O.A.S.I.-COUNTY SHARE	0.00	50.00	0.00	80.00	80.00	80.00
	Personal Services Totals	***972.00***	***3,500.00***	***1,359.00***	***3,160.00***	***3,160.00***	***3,160.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	2,892.92	3,000.00	1,168.95	3,000.00	3,000.00	3,000.00
2-1012	PRINTING & PUBLISHING	1,287.01	5,500.00	3,448.61	5,500.00	5,500.00	5,500.00
2-1100	DATA PROCESSING COSTS	14,058.98	15,000.00	4,467.38	15,000.00	15,000.00	15,000.00
2-1701	MEALS	0.00	100.00	111.00	100.00	100.00	100.00
2-1702	LODGING	214.00	300.00	239.90	300.00	300.00	300.00
2-1704	MILEAGE ALLOWANCE	68.64	300.00	96.61	300.00	300.00	300.00
2-1751	DUES,SUB, REG, & TRAINING	187.28	200.00	0.00	200.00	200.00	200.00
2-2544	MAINTENANCE AGREEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2545	MISCELLANEOUS LABOR	0.00	100.00	0.00	100.00	100.00	100.00
	Operating Expenses Totals	***18,708.83***	***24,500.00***	***9,532.45***	***24,500.00***	***24,500.00***	***24,500.00***
	Supplies and Materials						
3-0100	SUPPLIES	10.00	50.00	35.04	50.00	50.00	50.00
3-0101	OFFICE SUPPLIES	188.80	1,000.00	12.06	500.00	500.00	500.00
3-0113	VOTING SUPPLIES	47.92	300.00	0.00	300.00	300.00	300.00
	Supplies and Materials Totals	***246.72***	***1,350.00***	***47.10***	***850.00***	***850.00***	***850.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***0.00***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
0100-607 ELECTIONS TOTAL		**19,927.55**	**30,350.00**	**10,938.55**	**29,510.00**	**29,510.00**	**29,510.00**

HARLAN COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	608	PLANNING & ZONING

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	7,846.75	9,000.00	8,249.89	9,000.00	9,000.00	9,000.00
1-0900	RETIREMENT	529.62	650.00	556.83	650.00	650.00	650.00
1-1000	O.A.S.I. - COUNTY SHARE	600.30	650.00	631.18	650.00	650.00	650.00
	Personal Services Totals	***8,976.67***	***10,300.00***	***9,437.90***	***10,300.00***	***10,300.00***	***10,300.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	94.75	150.00	68.00	4,000.00	4,000.00	4,000.00
2-0210	CELLULAR PHONE	540.00	540.00	540.00	540.00	540.00	540.00
2-1012	PRINTING & PUBLISHING	0.00	150.00	45.06	150.00	150.00	150.00
2-1702	LODGING	0.00	250.00	0.00	150.00	150.00	150.00
2-1704	MILEAGE	118.75	400.00	701.92	1,000.00	1,000.00	1,000.00
2-1751	DUES, SUB, REG, & TRAINING	40.00	400.00	200.00	400.00	400.00	400.00
2-2406	SPECIAL ATTORNEY	0.00	80,000.00	0.00	80,000.00	80,000.00	80,000.00
2-4405	PLANNING COSTS	0.00	40,000.00	24,900.00	25,000.00	25,000.00	25,000.00
2-9900	MISCELLANEOUS	0.00	100.00	0.00	100.00	100.00	100.00
	Operating Expenses Totals	***793.50***	***121,990.00***	***26,454.98***	***111,340.00***	***111,340.00***	***111,340.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	100.00	161.55	200.00	200.00	200.00
3-0209	MACHINERY & EQUIPMENT FUEL	0.00	100.00	0.00	100.00	100.00	100.00
	Supplies and Materials Totals	***0.00***	***200.00***	***161.55***	***300.00***	***300.00***	***300.00***
0100-608 PLANNING & ZONING TOTAL		**9,770.17**	**132,490.00**	**36,054.43**	**121,940.00**	**121,940.00**	**121,940.00**

HARLAN COUNTY GENERAL FUND

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0200	DEPUTY SALARY	0.00	0.00	0.00	500.00	500.00	500.00
1-0305	CLERICAL SALARY	0.00	500.00	0.00	500.00	500.00	500.00
1-0900	RETIREMENT-COUNTY SHARE	0.00	40.00	0.00	80.00	80.00	80.00
1-1000	O.A.S.I.-COUNTY SHARE	0.00	40.00	0.00	80.00	80.00	80.00
	Personal Services Totals	***0.00***	***580.00***	***0.00***	***1,160.00***	***1,160.00***	***1,160.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	500.00	500.00	636.05	500.00	500.00	500.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELLULAR PHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	391.00	400.00	1,104.00	1,200.00	1,200.00	1,200.00
2-1701	MEALS	38.54	50.00	0.00	50.00	50.00	50.00
2-1702	LODGING	196.00	500.00	214.00	250.00	250.00	250.00
2-1704	MILEAGE ALLOWANCE	241.20	500.00	175.54	250.00	250.00	250.00
2-1751	DUES, SUB, REG, & TRAINING	150.00	400.00	210.00	300.00	300.00	300.00
2-2301	JUROR FEES-DISTRICT COURT	0.00	4,500.00	0.00	0.00	0.00	0.00
2-2544	MAINTENANCE AGREEMENTS	480.00	500.00	480.00	500.00	500.00	500.00
	Operating Expenses Totals	***1,996.74***	***7,350.00***	***2,819.59***	***3,050.00***	***3,050.00***	***3,050.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	261.62	500.00	737.60	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***261.62***	***500.00***	***737.60***	***1,000.00***	***1,000.00***	***1,000.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL	92.00	500.00	0.00	500.00	500.00	500.00
	Equipment Rental Totals	***92.00***	***500.00***	***0.00***	***500.00***	***500.00***	***500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	500.00	92.63	500.00	500.00	500.00
	Capital Outlay Totals	***0.00***	***500.00***	***92.63***	***500.00***	***500.00***	***500.00***
0100-621 CLERK OF THE DISTRICT COURT TOTAL		**2,350.36**	**9,430.00**	**3,649.82**	**6,210.00**	**6,210.00**	**6,210.00**

HARLAN COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	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	1,497.40	2,000.00	1,391.44	2,000.00	2,000.00	2,000.00
2-0200	TELEPHONE SERVICE	820.00	1,500.00	540.00	1,500.00	1,500.00	1,500.00
2-1016	MICROFILMING COSTS	330.30	400.00	0.00	400.00	400.00	400.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
2-1751	DUES, SUB, REG, & TRAINING	37.50	60.00	38.50	60.00	60.00	60.00
2-2205	COUNTY JUDGE COSTS	0.00	0.00	446.98	500.00	500.00	500.00
2-2313	LAW LIBRARY	0.00	300.00	0.00	300.00	300.00	300.00
2-2544	MAINTENANCE AGREEMENTS	1,092.00	1,200.00	1,092.00	1,200.00	1,200.00	1,200.00
2-9900	MISCELLANEOUS	0.00	100.00	0.00	100.00	100.00	100.00
	Operating Expenses Totals	***3,777.20***	***8,060.00***	***3,508.92***	***8,560.00***	***8,560.00***	***8,560.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,709.19	2,500.00	2,128.93	2,500.00	2,500.00	2,500.00
	Supplies and Materials Totals	***1,709.19***	***2,500.00***	***2,128.93***	***2,500.00***	***2,500.00***	***2,500.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL	160.25	500.00	0.00	500.00	500.00	500.00
	Equipment Rental Totals	***160.25***	***500.00***	***0.00***	***500.00***	***500.00***	***500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	5,500.00	919.45	5,500.00	5,500.00	5,500.00
	Capital Outlay Totals	***0.00***	***5,500.00***	***919.45***	***5,500.00***	***5,500.00***	***5,500.00***
0100-622 COUNTY COURT TOTAL		**5,646.64**	**16,560.00**	**6,557.30**	**17,060.00**	**17,060.00**	**17,060.00**

HARLAN COUNTY GENERAL FUND

					Code	Description
				Fund	0100	GENERAL FUND
				Function	625	PUBLIC DEFENDER
Line Item	**Description**	**Actual 2023-2024 (1)**	**Budget 2024-2025 (2)**	**Actual 2024-2025 (3)**	**Requested 2025-2026 (4)**	**Proposed 2025-2026 (5)**	**Adopted 2025-2026 (6)**
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	52,500.00	52,500.00	52,500.00	52,500.00	52,500.00	52,500.00
1-0900	RETIREMENT CONSTRIB-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	FICA - COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	*52,500.00*	*52,500.00*	*52,500.00*	*52,500.00*	*52,500.00*	*52,500.00*
	Operating Expenses						
2-0100	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
	Supplies and Materials						
3-0101	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
0100-625 PUBLIC DEFENDER TOTAL		**52,500.00**	**52,500.00**	**52,500.00**	**52,500.00**	**52,500.00**	**52,500.00**

HARLAN COUNTY GENERAL FUND						Code	Description
					Fund	0100	GENERAL FUND
					Function	641	BUILDINGS & GROUNDS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0306	CUSTODIAL F/T WAGES	17,825.42	35,000.00	37,739.45	12,000.00	12,000.00	12,000.00
1-0403	MAINTENANCE SALARY	0.00	0.00	0.00	39,000.00	39,000.00	39,000.00
1-0406	CUSTODIAL P/T SALARY	0.00	250.00	0.00	250.00	250.00	250.00
1-0800	INSURANCE-COUNTY SHARE	0.00	2,000.00	0.00	0.00	0.00	0.00
1-0804	LIFE INS.	0.00	250.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT CONTRIB.-COUNTY SHARE	961.01	3,100.00	1,826.78	2,500.00	2,500.00	2,500.00
1-1000	O.A.S.I. - COUNTY SHARE	1,313.16	3,500.00	2,853.41	3,500.00	3,500.00	3,500.00
	Personal Services Totals	***20,099.59***	***44,100.00***	***42,419.64***	***57,250.00***	***57,250.00***	***57,250.00***
	Operating Expenses						
2-0100	POSTAGE/SUPPLIES	0.00	50.00	0.00	0.00	0.00	0.00
2-0210	CELL PHONE	135.00	400.00	405.00	500.00	500.00	500.00
2-0501	LIGHT-ELECTRICITY	7,885.86	10,000.00	8,300.65	1,000.00	1,000.00	1,000.00
2-0502	WATER	4,965.14	5,000.00	3,514.73	5,000.00	5,000.00	5,000.00
2-0503	HEATING FUELS - GAS	4,231.09	5,500.00	4,290.31	5,500.00	5,500.00	5,500.00
2-0504	SEWER	120.25	200.00	130.75	200.00	200.00	200.00
2-0505	GARBAGE	1,199.16	1,300.00	999.30	1,300.00	1,300.00	1,300.00
2-1102	COMPUTER CONSULTANT	0.00	0.00	4,056.00	2,500.00	2,500.00	2,500.00
2-1140	INSPECTIONS	82.00	200.00	2,353.90	2,000.00	2,000.00	2,000.00
2-1200	MAINTENANCE & REPAIR	9,886.85	14,000.00	27,829.02	20,000.00	20,000.00	20,000.00
2-1300	BUILDING & GROUNDS REPAIR	191.96	2,000.00	2,329.02	2,000.00	2,000.00	2,000.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	144.99	200.00	200.00	200.00
2-1704	MILEAGE	277.07	500.00	434.62	200.00	200.00	200.00
2-1808	HANDI-MAN/LAWN CARE	1,940.28	1,000.00	1,527.31	2,000.00	2,000.00	2,000.00
2-2500	CONTRACTUAL SERVICES	2,252.00	3,000.00	3,106.55	3,200.00	3,200.00	3,200.00
2-2544	MAINTENANCE AGREEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2545	MISCELLANEOUS LABOR	0.00	0.00	0.00	0.00	0.00	0.00
2-2546	BOILER SUPPLIES/REPAIR	15,835.58	14,000.00	17,618.02	2,000.00	2,000.00	2,000.00
2-2548	LAWN MAINTENANCE	1,737.99	3,000.00	2,747.81	300.00	300.00	300.00
2-2561	SNOW REMOVAL-BY OTHERS	2,225.00	2,000.00	1,825.00	200.00	200.00	200.00
2-9900	MISCELLANEOUS	519.00	1,000.00	410.19	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***53,484.23***	***63,150.00***	***82,023.17***	***49,100.00***	***49,100.00***	***49,100.00***
	Supplies and Materials						
3-0100	SUPPLIES	1,767.38	250.00	1,477.05	2,000.00	2,000.00	2,000.00
3-0101	OFFICE SUPPLIES	492.38	250.00	443.27	2,000.00	2,000.00	2,000.00
3-0103	JANITORIAL SUPPLIES	2,960.98	4,000.00	3,072.97	4,000.00	4,000.00	4,000.00
3-0109	TOOLS	0.00	500.00	657.81	2,000.00	2,000.00	2,000.00
3-0308	FLARES,FLAGS,BARRICADES	0.00	0.00	0.00	0.00	0.00	0.00

		Code	Description
	Fund	0100	GENERAL FUND
	Function	641	BUILDINGS & 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)
	Supplies and Materials Totals	***5,220.74***	***5,000.00***	***5,651.10***	***10,000.00***	***10,000.00***	***10,000.00***
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	5,722.71	160,000.00	141,009.05	100,000.00	100,000.00	100,000.00
5-0303	SAFETY EQUIPMENT	0.00	500.00	271.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	250.00	0.00	250.00	250.00	250.00
5-0700	FURNITURE	1,849.99	1,000.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***7,572.70***	***161,750.00***	***141,280.05***	***100,250.00***	***100,250.00***	***100,250.00***
	Transfers Out						
7-0200	INTERFUND 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***
0100-641 BUILDINGS & GROUNDS TOTAL		**86,377.26**	**274,000.00**	**271,373.96**	**216,600.00**	**216,600.00**	**216,600.00**

					Code	Description
				Fund	0100	GENERAL FUND
				Function	642	SPECIAL ELECTIONS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0300	ELECTION WORKER WAGES	0.00	300.00	0.00	300.00	300.00	300.00
1-0409	ELECTION BOARD/CANVASSING WAGES	0.00	50.00	0.00	50.00	50.00	50.00
1-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***350.00***	***0.00***	***350.00***	***350.00***	***350.00***
	Operating Expenses						
2-1012	PRINTING & PUBLISHING	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***1,500.00***	***0.00***	***1,500.00***	***1,500.00***	***1,500.00***
	Supplies and Materials						
3-0100	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0113	VOTING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-642 SPECIAL ELECTIONS TOTAL		**0.00**	**1,850.00**	**0.00**	**1,850.00**	**1,850.00**	**1,850.00**

HARLAN COUNTY GENERAL FUND

					Code	Description
				Fund	0100	GENERAL FUND
				Function	645	EXTENSION
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 WAGES	33,473.27	34,571.00	35,853.26	35,852.00	35,852.00	35,852.00
1-0326	HOME AGENT WAGES	35,345.84	36,910.00	18,189.23	37,037.00	37,037.00	37,037.00
1-0405	CLERICAL P/T WAGES	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
1-0426	HOME AGENT P/T SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0501	OVERTIME-SPECIAL	947.77	1,500.00	0.00	1,500.00	1,500.00	1,500.00
1-0750	FAMILY COVID PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0760	COVID SICK	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT CONTRIB.-COUNTY SHARE	4,709.25	5,306.00	3,467.62	5,123.00	5,123.00	5,123.00
1-1000	O.A.S.I. - COUNTY SHARE	5,218.50	6,013.00	4,018.66	5,806.00	5,806.00	5,806.00
	Personal Services Totals	***79,694.63***	***85,800.00***	***61,528.77***	***86,818.00***	***86,818.00***	***86,818.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	180.35	300.00	530.97	400.00	400.00	400.00
2-0200	TELEPHONE SERVICE	140.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	112.25	537.00	456.58	537.00	537.00	537.00
2-1200	MAINTENANCE & REPAIRS	0.00	100.00	0.00	100.00	100.00	100.00
2-1701	MEALS	80.77	200.00	36.14	200.00	200.00	200.00
2-1702	LODGING	312.00	500.00	0.00	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	2,637.48	2,750.00	1,292.16	2,750.00	2,750.00	2,750.00
2-1708	BOARD MEMBERS EXPENSE	346.21	500.00	237.49	500.00	500.00	500.00
2-1751	DUES, SUB, REG, & TRAINING	890.00	800.00	1,064.00	850.00	850.00	850.00
2-2500	CONTRACTUAL SERVICES	993.00	300.00	0.00	300.00	300.00	300.00
2-9900	MISCELLANEOUS-SCHOOL EXHIBITS-FAIR	0.00	100.00	83.74	100.00	100.00	100.00
	Operating Expenses Totals	***5,692.06***	***6,087.00***	***3,701.08***	***6,237.00***	***6,237.00***	***6,237.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	3,523.69	3,110.00	3,535.63	3,500.00	3,500.00	3,500.00
3-0124	PROGRAM SUPPLIES	1,871.52	2,600.00	1,508.36	2,600.00	2,600.00	2,600.00
3-0209	MACHINERY & EQUIPMENT FUEL	138.31	750.00	278.88	750.00	750.00	750.00
	Supplies and Materials Totals	***5,533.52***	***6,460.00***	***5,322.87***	***6,850.00***	***6,850.00***	***6,850.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	2,908.97	2,923.00	2,829.62	2,923.00	2,923.00	2,923.00
5-0700	FURNITURE	307.09	250.00	0.00	250.00	250.00	250.00
	Capital Outlay Totals	***3,216.06***	***3,173.00***	***2,829.62***	***3,173.00***	***3,173.00***	***3,173.00***
0100-645 EXTENSION TOTAL		**94,136.27**	**101,520.00**	**73,382.34**	**103,078.00**	**103,078.00**	**103,078.00**

HARLAN COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	651	COUNTY SHERIFF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	67,468.59	69,276.00	68,712.49	71,520.00	71,520.00	71,520.00
1-0202	OTHER DEPUTY'S SALARY	193,400.81	271,619.00	210,295.13	282,000.00	282,000.00	282,000.00
1-0760	SHERIFF COVID SICK	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT CONTRIB.-COUNTY SHARE	22,175.90	23,011.00	24,413.17	26,000.00	26,000.00	26,000.00
1-1000	O.A.S.I.-COUNTY SHARE	18,778.49	26,079.00	20,151.43	27,000.00	27,000.00	27,000.00
1-1100	UNIFORM ALLOWANCE	522.30	0.00	5,038.94	2,500.00	2,500.00	2,500.00
	Personal Services Totals	***302,346.09***	***389,985.00***	***328,611.16***	***409,020.00***	***409,020.00***	***409,020.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	550.87	650.00	476.28	500.00	500.00	500.00
2-0200	TELEPHONE SERVICE	140.00	200.00	0.00	200.00	200.00	200.00
2-0201	TELETYPE SERVICE	6,092.80	6,100.00	6,451.20	6,451.00	6,451.00	6,451.00
2-0210	CELLULAR PHONE	3,068.48	3,200.00	2,916.72	2,500.00	2,500.00	2,500.00
2-1012	PRINTING & PUBLISHING	0.00	0.00	148.81	150.00	150.00	150.00
2-1100	DATA PROCESSING COSTS	2,813.85	2,813.00	2,982.68	3,000.00	3,000.00	3,000.00
2-1102	COMPUTER CONSULTANT	12,138.70	4,000.00	2,389.80	4,000.00	4,000.00	4,000.00
2-1200	MAINTENANCE & REPAIRS	0.00	600.00	0.00	600.00	600.00	600.00
2-1210	OFFICE EQUIPMENT REPAIRS	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1600	OTHER EQUIPMENT REPAIR	20,254.76	20,260.00	11,477.20	15,000.00	15,000.00	15,000.00
2-1601	CAR REPAIR-NON ROAD FUND	13,980.45	15,000.00	15,369.51	17,500.00	17,500.00	17,500.00
2-1701	MEALS	19.16	1,000.00	99.63	1,000.00	1,000.00	1,000.00
2-1702	LODGING	0.00	250.00	55.25	250.00	250.00	250.00
2-1704	MILEAGE ALLOWANCE	272.28	500.00	0.00	500.00	500.00	500.00
2-1751	DUES, SUB, REG, & TRAINING	761.87	5,000.00	482.52	1,000.00	1,000.00	1,000.00
2-1860	BODY CAMERAS	0.00	0.00	0.00	4,600.00	4,600.00	4,600.00
2-1861	IN CAR CAMERA	0.00	0.00	0.00	0.00	0.00	0.00
2-1903	MEDICAL-PRISONERS	0.00	0.00	150.00	150.00	150.00	150.00
2-2311	WITNESS REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CLICK IT OR TICKET	0.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00
2-9900	MISCELLANEOUS-VEHICLE TITLE	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***60,093.22***	***65,573.00***	***42,999.60***	***63,401.00***	***63,401.00***	***63,401.00***
	Supplies and Materials						
3-0100	SUPPLIES	2,283.00	4,000.00	1,912.42	4,000.00	4,000.00	4,000.00
3-0101	OFFICE SUPPLIES	2,825.30	4,000.00	5,098.03	4,000.00	4,000.00	4,000.00
3-0109	SHOP TOOLS	0.00	0.00	1,454.77	1,400.00	1,400.00	1,400.00
3-0112	LAW EQUIPMENT	0.00	4,500.00	0.00	4,500.00	4,500.00	4,500.00
3-0209	MACHINERY & EQUIPMENT FUEL	25,036.74	30,000.00	18,155.54	25,000.00	25,000.00	25,000.00
3-0300	TRAFFIC CONTROL-LPR	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00

					Code	Description
				Fund	0100	GENERAL FUND
				Function	651	COUNTY SHERIFF
Line Item	**Description**	**Actual 2023-2024 (1)**	**Budget 2024-2025 (2)**	**Actual 2024-2025 (3)**	**Requested 2025-2026 (4)**	**Proposed 2025-2026 (5)**	**Adopted 2025-2026 (6)**
	Supplies and Materials Totals	***30,145.04***	***42,500.00***	***26,620.76***	***53,900.00***	***53,900.00***	***53,900.00***
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	0.00	0.00	0.00	0.00	0.00	0.00
5-0301	CARS	0.00	0.00	0.00	0.00	0.00	0.00
5-0302	CARS & TRUCKS	0.00	55,000.00	0.00	62,000.00	62,000.00	62,000.00
5-0303	SAFETY EQUIPMENT	1,375.00	3,000.00	1,429.00	6,000.00	6,000.00	6,000.00
5-0311	RADIO EQUIPMENT	0.00	15,000.00	0.00	15,000.00	15,000.00	15,000.00
5-0318	VEHICLE EQUIPMENT-SHERIFF	2,000.00	8,000.00	14,333.89	14,000.00	14,000.00	14,000.00
5-0500	OFFICE EQUIPMENT	0.00	2,500.00	0.00	5,000.00	5,000.00	5,000.00
5-0700	FURNITURE	0.00	1,000.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***3,375.00***	***84,500.00***	***15,762.89***	***102,000.00***	***102,000.00***	***102,000.00***
	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***
0100-651 COUNTY SHERIFF TOTAL		**395,959.35**	**582,558.00**	**413,994.41**	**628,321.00**	**628,321.00**	**628,321.00**

		Code	Description
	Fund	0100	GENERAL FUND
	Function	652	COUNTY ATTORNEY

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	66,511.68	75,000.00	55,170.18	75,000.00	75,000.00	75,000.00
1-0200	DEPUTY'S SALARY	17,692.71	31,500.00	34,039.32	31,500.00	31,500.00	31,500.00
1-0305	CLERICAL WAGES	28,985.74	38,500.00	32,288.27	36,000.00	36,000.00	36,000.00
1-0900	RETIREMENT CONTRIB.-COUNTY SHARE	7,563.94	10,200.00	8,201.07	10,200.00	10,200.00	10,200.00
1-1000	O.A.S.I.- COUNTY SHARE	9,153.85	11,650.00	9,570.05	11,650.00	11,650.00	11,650.00
	Personal Services Totals	***129,907.92***	***166,850.00***	***139,268.89***	***164,350.00***	***164,350.00***	***164,350.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	70.56	150.00	150.44	150.00	150.00	150.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELLULAR PHONE	720.00	1,000.00	360.00	500.00	500.00	500.00
2-1012	PRINTING & PUBLISHING	744.61	800.00	127.22	800.00	800.00	800.00
2-1100	DATA PROCESSING COSTS	198.50	250.00	0.00	250.00	250.00	250.00
2-1101	COMPUTER EXPENSE-GENERAL	3,188.60	2,000.00	1,019.27	1,500.00	1,500.00	1,500.00
2-1102	COMPUTER CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	104.37	250.00	12.22	250.00	250.00	250.00
2-1702	LODGING	187.50	700.00	0.00	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	569.07	850.00	1,029.25	850.00	850.00	850.00
2-1706	PARKING FEES	11.25	50.00	0.00	50.00	50.00	50.00
2-1751	DUES, SUB, REG, & TRAINING	3,743.00	3,000.00	1,569.83	3,000.00	3,000.00	3,000.00
2-1752	FAN MEMBERSHIP	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-2202	COUNTY COURT COSTS	0.00	0.00	82.65	0.00	0.00	0.00
2-2500	CONTRACTUAL SERVICES	110.00	3,000.00	450.00	0.00	0.00	0.00
2-2501	CONSULTING FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2502	JUVENILE COSTS	161.00	4,000.00	2,021.48	3,000.00	3,000.00	3,000.00
2-2544	DRUG TRUST	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	222.50	250.00	0.00	250.00	250.00	250.00
	Operating Expenses Totals	***11,030.96***	***17,300.00***	***6,822.36***	***12,100.00***	***12,100.00***	***12,100.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,659.29	1,800.00	1,232.33	1,800.00	1,800.00	1,800.00
	Supplies and Materials Totals	***1,659.29***	***1,800.00***	***1,232.33***	***1,800.00***	***1,800.00***	***1,800.00***
	Equipment Rental						
4-0501	OFFICE 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	2,708.70	3,000.00	1,362.90	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***2,708.70***	***3,000.00***	***1,362.90***	***3,000.00***	***3,000.00***	***3,000.00***

					Code	Description
				Fund	0100	GENERAL FUND
				Function	652	COUNTY ATTORNEY

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
0100-652 COUNTY ATTORNEY TOTAL		**145,306.87**	**188,950.00**	**148,686.48**	**181,250.00**	**181,250.00**	**181,250.00**

		Code	Description
	Fund	0100	GENERAL FUND
	Function	654	LAW ENFORCEMENT PROGRAMS-MITIGATION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2502	PROFESSIONAL FEES	0.00	60,000.00	0.00	60,000.00	60,000.00	60,000.00
	Operating Expenses Totals	*0.00*	*60,000.00*	*0.00*	*60,000.00*	*60,000.00*	*60,000.00*
0100-654 LAW ENFORCEMENT PROGRAMS-MITIGATION TOTAL		**0.00**	**60,000.00**	**0.00**	**60,000.00**	**60,000.00**	**60,000.00**

HARLAN COUNTY GENERAL FUND

	Code	Description
Fund	0100	GENERAL FUND
Function	662	CHILD SUPPORT ENFORCEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0300	REGULAR EMPLOYEE SALARY	0.00	0.00	0.00	13,200.00	13,200.00	13,200.00
1-0900	RETIREMENT CONRIB.-COUNTY SHARE	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
1-1100	O.A.S.I.-COUNTY SHARE	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***20,700.00***	***20,700.00***	***20,700.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	PHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-0206	OTHER TELEPHONE SERVICES-FAXES	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES, SUB., REG., & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2-2418	SHERIFF'S FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-2503	CHILD SUPPORT ENFORCEMENT	13,200.00	13,200.00	13,200.00	0.00	0.00	0.00
2-2504	CHILD SUPPORT ENFORCEMENT EXPENSE	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	***13,200.00***	***13,200.00***	***13,200.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-662 CHILD SUPPORT ENFORCEMENT TOTAL		**13,200.00**	**13,200.00**	**13,200.00**	**20,700.00**	**20,700.00**	**20,700.00**

HARLAN COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	671	COUNTY JAIL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0342	DISPATCHER REGULAR SALARY	146,941.81	152,972.00	167,415.77	175,000.00	175,000.00	175,000.00
1-0406	CUSTODIAL P/T SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME & HOLIDAY PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0750	COVID SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0760	COVID SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT CONTRIB. - COUNTY SHARE	9,918.57	10,325.00	11,300.55	12,000.00	12,000.00	12,000.00
1-1000	O.A.S.I.- COUNTY SHARE	10,970.35	11,702.00	12,651.18	14,000.00	14,000.00	14,000.00
	Personal Services Totals	***167,830.73***	***174,999.00***	***191,367.50***	***201,000.00***	***201,000.00***	***201,000.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0201	TELETYPE SERVICE	3,000.00	3,000.00	3,200.00	3,200.00	3,200.00	3,200.00
2-0616	OFFICIAL & EMPLOYEE BOND	70.00	250.00	80.00	150.00	150.00	150.00
2-1012	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	MAINTENANCE & REPAIR	266.45	500.00	2,500.00	1,200.00	1,200.00	1,200.00
2-1701	MEALS	261.32	500.00	0.00	1,000.00	1,000.00	1,000.00
2-1702	LODGING	250.00	500.00	0.00	500.00	500.00	500.00
2-1703	TRANSPORTATION	0.00	200.00	0.00	200.00	200.00	200.00
2-1704	MILEAGE ALLOWANCE	554.69	600.00	0.00	600.00	600.00	600.00
2-1751	DUES, SUB, REG, & TRAINING	213.70	500.00	692.89	500.00	500.00	500.00
2-1767	SHERIFF'S TRAINING SCHOOL	0.00	800.00	0.00	800.00	800.00	800.00
2-1830	EXTRADITION COSTS	331.15	1,000.00	421.19	1,000.00	1,000.00	1,000.00
2-1900	BOARD OF PRISONERS COSTS	14,418.93	20,000.00	13,682.38	15,000.00	15,000.00	15,000.00
2-1902	LAUNDRY - PRISONERS	0.00	0.00	0.00	0.00	0.00	0.00
2-1903	MEDICAL - PRISONERS	23,050.63	30,000.00	9,911.09	25,000.00	25,000.00	25,000.00
2-1906	SAFEKEEPING OF PRISONERS	7,941.56	13,000.00	16,673.15	15,000.00	15,000.00	15,000.00
2-3015	PHYSICAL EXAMS	0.00	200.00	0.00	200.00	200.00	200.00
2-8500	BLOOD TESTS	945.00	500.00	203.45	500.00	500.00	500.00
	Operating Expenses Totals	***51,303.43***	***71,550.00***	***47,364.15***	***64,850.00***	***64,850.00***	***64,850.00***
	Supplies and Materials						
3-0100	SUPPLIES	1,673.64	2,500.00	2,610.24	2,600.00	2,600.00	2,600.00
3-0101	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	MACHINERY & EQUIP FUEL	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***1,673.64***	***2,500.00***	***2,610.24***	***2,600.00***	***2,600.00***	***2,600.00***
	Capital Outlay						
5-0250	JAIL REMODELING	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	139.98	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***1,000.00***	***139.98***	***1,000.00***	***1,000.00***	***1,000.00***

					Code	Description
				Fund	0100	GENERAL FUND
				Function	671	COUNTY JAIL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
0100-671 COUNTY JAIL TOTAL		**220,807.80**	**250,049.00**	**241,481.87**	**269,450.00**	**269,450.00**	**269,450.00**

		Code	Description
	Fund	0100	GENERAL FUND
	Function	693	CIVIL DEFENSE/ EMERGENCY MANAGEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	9,988.97	11,218.00	10,502.28	11,610.00	11,610.00	11,610.00
1-0201	DEPUTY EMERGENCY MGMT	4,071.95	4,227.00	4,281.24	4,429.00	4,429.00	4,429.00
1-0301	ADMINISTRATIVE SALARY	61,759.21	64,143.00	61,203.63	64,000.00	64,000.00	64,000.00
1-0760	COVID SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT CONTRIB. - COUNTY SHARE	5,117.94	5,372.00	5,129.15	5,500.00	5,500.00	5,500.00
1-1000	O.A.S.I.- COUNTY SHARE	5,708.52	6,088.00	5,721.23	6,200.00	6,200.00	6,200.00
	Personal Services Totals	***86,646.59***	***91,048.00***	***86,837.53***	***91,739.00***	***91,739.00***	***91,739.00***
	Operating Expenses						
2-0500	UTILITIES	1,383.96	2,000.00	1,434.15	2,000.00	2,000.00	2,000.00
2-1012	PRINTING AND PUBLISHING	59.57	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE-CODE RED	1,000.00	1,500.00	1,000.00	1,500.00	1,500.00	1,500.00
2-1200	MAINTENANCE & REPAIRS	1,163.70	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-1600	OTHER EQUIPMENT REPAIR	738.39	1,500.00	3,293.06	3,200.00	3,200.00	3,200.00
2-1601	CAR REPAIR	0.00	0.00	148.67	0.00	0.00	0.00
2-1751	DUES, SUB, REG, & TRAINING	200.00	500.00	100.00	500.00	500.00	500.00
2-2502	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2544	MAINTENANCE AGREEMENT	2,082.57	2,100.00	0.00	2,100.00	2,100.00	2,100.00
	Operating Expenses Totals	***6,628.19***	***9,600.00***	***5,975.88***	***11,300.00***	***11,300.00***	***11,300.00***
	Supplies and Materials						
3-0209	MACHINERY & EQUIP FUEL	0.00	0.00	86.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***86.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0101	RIGHT OF WAY	1,365.00	1,400.00	1,331.00	1,400.00	1,400.00	1,400.00
5-0304	EMERGENCY MANAGEMENT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***1,365.00***	***1,400.00***	***1,331.00***	***1,400.00***	***1,400.00***	***1,400.00***
0100-693 CIVIL DEFENSE/EMERGENCY MANAGEMENT TOTAL		**94,639.78**	**102,048.00**	**94,230.41**	**104,439.00**	**104,439.00**	**104,439.00**

HARLAN COUNTY GENERAL FUND

					Code	Description
				Fund	0100	GENERAL FUND
				Function	698	HOMELAND SECURITY

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						
5-0303	SAFETY EQUIPMENT	0.00	50,000.00	0.00	25,000.00	25,000.00	25,000.00
	Capital Outlay Totals	*0.00*	*50,000.00*	*0.00*	*25,000.00*	*25,000.00*	*25,000.00*
0100-698 HOMELAND SECURITY TOTAL		**0.00**	**50,000.00**	**0.00**	**25,000.00**	**25,000.00**	**25,000.00**

HARLAN COUNTY GENERAL FUND

		Code	Description
	Fund	0100	GENERAL FUND
	Function	702	COUNTY SURVEYOR

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICALS SALARY	7,143.60	9,000.00	4,914.50	9,000.00	9,000.00	9,000.00
1-0900	RETIREMENT CONTRIB.- COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-0903	PRIOR YEARS RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	O.A.S.I.- COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***7,143.60***	***9,000.00***	***4,914.50***	***9,000.00***	***9,000.00***	***9,000.00***
	Operating Expenses						
2-0210	CELLULAR PHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	MAINTENANCE & REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0100	SUPPLIES	0.00	200.00	317.94	300.00	300.00	300.00
	Supplies and Materials Totals	***0.00***	***200.00***	***317.94***	***300.00***	***300.00***	***300.00***
0100-702 COUNTY SURVEYOR TOTAL		**7,143.60**	**9,200.00**	**5,232.44**	**9,300.00**	**9,300.00**	**9,300.00**

HARLAN COUNTY GENERAL FUND						Code	Description
					Fund	0100	GENERAL FUND
					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						
1-0301	ADMINISTRATIVE SALARY	10,318.00	13,720.00	11,517.43	14,200.00	14,200.00	14,200.00
1-0900	RETIRE. CONTR-CTY SHARE	657.34	950.00	777.42	950.00	950.00	950.00
1-1000	O.A.S.I.-COUNTY SHARE	789.36	1,100.00	881.08	1,100.00	1,100.00	1,100.00
	Personal Services Totals	***11,764.70***	***15,770.00***	***13,175.93***	***16,250.00***	***16,250.00***	***16,250.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	100.00	0.00	100.00	100.00	100.00
2-0200	TELEPHONE SERVICE	0.00	250.00	0.00	250.00	250.00	250.00
2-0210	CELLULAR PHONE	540.00	540.00	540.00	540.00	540.00	540.00
2-1012	PRINTING & PUBLISHING	0.00	100.00	0.00	100.00	100.00	100.00
2-1100	DATA PROCESSING COSTS	0.00	50.00	0.00	50.00	50.00	50.00
2-1101	COMPUTER EXPENSE-GENERAL	0.00	100.00	0.00	100.00	100.00	100.00
2-1701	MEALS	43.99	300.00	78.14	400.00	400.00	400.00
2-1702	LODGING	0.00	600.00	375.00	750.00	750.00	750.00
2-1704	MILEAGE ALLOWANCE	715.26	700.00	679.42	700.00	700.00	700.00
2-1751	DUES, SUB. REG. & TRAINING	670.00	500.00	270.00	500.00	500.00	500.00
2-2500	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-2850	VETERANS' AID COSTS	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	***1,969.25***	***6,240.00***	***1,942.56***	***6,490.00***	***6,490.00***	***6,490.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	72.52	200.00	0.00	200.00	200.00	200.00
3-0400	MISC. SUPPLIES - GRAVE MARKERS	653.41	1,500.00	0.00	1,500.00	1,500.00	1,500.00
	Supplies and Materials Totals	***725.93***	***1,700.00***	***0.00***	***1,700.00***	***1,700.00***	***1,700.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	769.26	1,500.00	699.00	1,500.00	1,500.00	1,500.00
	Capital Outlay Totals	***769.26***	***1,500.00***	***699.00***	***1,500.00***	***1,500.00***	***1,500.00***
0100-803 VETERANS' SERVICE TOTAL		**15,229.14**	**25,210.00**	**15,817.49**	**25,940.00**	**25,940.00**	**25,940.00**

HARLAN COUNTY GENERAL FUND

					Code	Description
				Fund	0100	GENERAL FUND
				Function	970	MISCELLANEOUS GENERAL
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0800	INSURANCE PREMIUM - COUNTY SHARE	200,774.16	250,000.00	223,895.42	280,000.00	280,000.00	280,000.00
1-0801	WORKMAN'S COMPENSATION	14,335.00	15,000.00	11,638.00	15,000.00	15,000.00	15,000.00
1-0804	LIFE INSURANCE PREMIUM	3,176.50	3,500.00	3,176.96	4,000.00	4,000.00	4,000.00
1-0805	DISABILITY INSURANCE	3,187.59	3,500.00	3,409.53	4,000.00	4,000.00	4,000.00
1-0903	RETIREMENT - PRIOR SERVICE	0.00	25.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***221,473.25***	***272,025.00***	***242,119.91***	***303,000.00***	***303,000.00***	***303,000.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	500.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	13,886.71	16,500.00	16,481.52	20,000.00	20,000.00	20,000.00
2-0205	INTERNET SERVICE	7,337.73	8,500.00	21,099.64	25,000.00	25,000.00	25,000.00
2-0500	UTILITIES-HUNTLEY	0.00	0.00	0.00	2,100.00	2,100.00	2,100.00
2-0601	GENERAL LIABILITY INSURANCE	28,964.00	31,500.00	29,385.00	32,500.00	32,500.00	32,500.00
2-0605	ERRORS AND OMMISSIONS	6,864.00	7,500.00	7,652.00	9,000.00	9,000.00	9,000.00
2-0616	HSA-COUNTY CONTRIBUTIONS	25,666.66	30,000.00	20,250.00	30,000.00	30,000.00	30,000.00
2-0810	MENTAL HEALTH BOARD COSTS	0.00	0.00	50.00	1,000.00	1,000.00	1,000.00
2-1012	PRINTING & PUBLISHING	9,621.93	10,000.00	8,886.04	10,000.00	10,000.00	10,000.00
2-1100	DATA PROCESSING	5,190.60	6,000.00	4,322.76	5,000.00	5,000.00	5,000.00
2-1102	COMPUTER CONSULTANT	420.00	500.00	420.00	500.00	500.00	500.00
2-1103	WEBSITE	780.00	900.00	780.00	900.00	900.00	900.00
2-1140	INSPECTIONS	166.20	300.00	0.00	0.00	0.00	0.00
2-1150	JOINT PUBLIC HEARING COSTS	2,225.89	3,000.00	890.00	1,000.00	1,000.00	1,000.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1601	CAR REPAIR	0.00	500.00	0.00	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	0.00	250.00	0.00	0.00	0.00	0.00
2-1751	DUES, SUB, REG, & TRAINING	6,696.35	7,000.00	6,572.44	7,000.00	7,000.00	7,000.00
2-2100	PROBATION COSTS	1,128.73	2,200.00	2,012.40	2,500.00	2,500.00	2,500.00
2-2102	JUVENILE CONTRACTUAL COSTS	0.00	8,000.00	0.00	0.00	0.00	0.00
2-2201	DISTRICT COURT COSTS	209.00	1,000.00	1,688.60	2,000.00	2,000.00	2,000.00
2-2202	COUNTY COURT COSTS	864.20	5,000.00	1,699.20	2,000.00	2,000.00	2,000.00
2-2204	DISTRICT JUDGE COSTS	7,606.84	8,500.00	7,582.26	8,500.00	8,500.00	8,500.00
2-2205	COUNTY JUDGE COSTS	0.00	200.00	0.00	0.00	0.00	0.00
2-2206	JUVENILE COURT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2208	JUROR COSTS	0.00	800.00	0.00	800.00	800.00	800.00
2-2300	JUROR FEES	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-2302	COUNTY COURT JURY FEES	0.00	100.00	0.00	100.00	100.00	100.00
2-2311	DISTRICT COURT WITNESS FEES	0.00	700.00	0.00	700.00	700.00	700.00
2-2312	COUNTY COURT WITNESS FEES	0.00	500.00	0.00	500.00	500.00	500.00

					Code	Description
				Fund	0100	GENERAL FUND
				Function	970	MISCELLANEOUS GENERAL
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-2405	DISTRICT COURT SPECIAL PROSECUTOR	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-2406	SPECIAL ATTORNEY	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-2410	INTERPRETER	0.00	200.00	0.00	200.00	200.00	200.00
2-2411	DISTRICT COURT ATTORNEY FEES	0.00	2,500.00	4,848.38	7,500.00	7,500.00	7,500.00
2-2412	COUNTY COURT ATTORNEY FEES	65,884.90	70,000.00	68,527.10	75,000.00	75,000.00	75,000.00
2-2418	SHERIFF'S FEES	552.47	1,000.00	378.54	500.00	500.00	500.00
2-2420	TRANSCRIPTS	172.80	500.00	0.00	250.00	250.00	250.00
2-2423	TAX FORECLOSURE COSTS	0.00	500.00	0.00	250.00	250.00	250.00
2-2500	CONTRACTUAL SERVICES/PUBLIC TRANSIT	85,447.09	75,000.00	66,725.49	50,261.00	50,261.00	50,261.00
2-2501	CONSULTING FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2507	IT CONSULTANT SERVICES	0.00	50,000.00	38,828.95	40,000.00	40,000.00	40,000.00
2-2540	AUDIT COSTS	13,134.50	18,000.00	14,999.06	29,100.00	29,100.00	29,100.00
2-2544	MAINTENANCE AGREEMENTS	3,681.56	1,000.00	2,795.11	3,000.00	3,000.00	3,000.00
2-2710	SENIOR CITIZEN CENTER	26,558.08	35,000.00	42,276.32	45,000.00	45,000.00	45,000.00
2-2900	PUBLIC ASSISTANCE-COUNTY BURIALS	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-2910	SERVICES FOR THE AGING	969.00	1,000.00	1,114.35	1,500.00	1,500.00	1,500.00
2-2950	PUBLIC ASSIST/OXFORD FIRE	0.00	0.00	0.00	0.00	0.00	0.00
2-3020	CORNER/AUTOPSY COSTS	19,969.25	22,000.00	8,798.10	20,000.00	20,000.00	20,000.00
2-4300	ECONOMIC DEVELOPMENT	0.00	5,000.00	0.00	500.00	500.00	500.00
2-4420	MENTAL HEALTH SERVICE ACT	8,061.65	8,800.00	8,021.52	7,908.00	7,908.00	7,908.00
2-4421	MENTAL BEHAVIORAL SERVICE ACT - OX	3,073.00	3,100.00	3,073.00	0.00	0.00	0.00
2-4423	PREDATORY ANIMAL CONTROL	11,256.04	10,000.00	7,785.33	12,809.00	12,809.00	12,809.00
2-4428	HISTORICAL SOC, LIBRARY, CASA	32,000.00	30,000.00	28,000.00	32,000.00	32,000.00	32,000.00
2-6100	LOTTERY EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-7001	SETTLEMENTS-OUT OF COURT	0.00	2,000.00	0.00	0.00	0.00	0.00
2-8000	REFUNDS	104.28	250.00	0.00	250.00	250.00	250.00
2-8065	TAX REFUND TO TAXPAYERS	0.00	250.00	0.00	250.00	250.00	250.00
2-9900	MISCELLANEOUS	5,736.82	5,000.00	11,417.52	7,500.00	7,500.00	7,500.00
	Operating Expenses Totals	***394,230.28***	***502,050.00***	***437,360.63***	***506,378.00***	***506,378.00***	***506,378.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	3,315.27	3,700.00	2,746.68	3,500.00	3,500.00	3,500.00
3-0308	FLARES,FLAGS,BARRICADES	0.00	0.00	0.00	0.00	0.00	0.00
3-0400	MISC SUPPLIES & MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***3,315.27***	***3,700.00***	***2,746.68***	***3,500.00***	***3,500.00***	***3,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0501	COPY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***

HARLAN COUNTY GENERAL FUND

					Code	Description
				Fund	0100	GENERAL FUND
				Function	970	MISCELLANEOUS GENERAL
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Transfers Out						
7-0200	INTER FUND TRANSFERS	784,000.00	2,272,507.00	1,137,000.00	1,689,726.00	1,689,726.00	1,689,726.00
	Transfers Out Totals	***784,000.00***	***2,272,507.00***	***1,137,000.00***	***1,689,726.00***	***1,689,726.00***	***1,689,726.00***
0100-970 MISCELLANEOUS GENERAL TOTAL		**1,403,018.80**	**3,051,282.00**	**1,819,227.22**	**2,503,604.00**	**2,503,604.00**	**2,503,604.00**
100 GENERAL FUND TOTALS							
	TOTAL EXPENDITURES	3,222,317.04		3,881,765.73			
	TOTAL BUDGET OF EXPENDITURES		5,749,094.00		5,176,553.00	5,176,553.00	5,176,553.00
	NECESSARY CASH RESERVE		70,370.00		17,117.00	17,117.00	17,117.00
	TOTAL REQUIREMENTS		5,819,464.00		5,193,670.00	5,193,670.00	5,193,670.00

HARLAN COUNTY ROAD FUND

					Code	Description
				Fund	0200	ROAD FUND
				Function	705	ROAD FUND
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0300	REGULAR TIME SALARY-EMPLOYEE	36,639.27	0.00	0.00	0.00	0.00	0.00
1-0301	ADMINISTRATIVE SALARY	76,880.00	81,960.00	81,691.20	85,028.00	85,028.00	85,028.00
1-0303	MAINTENANCE SALARY	437,995.96	600,000.00	449,142.28	621,000.00	621,000.00	621,000.00
1-0305	CLERICAL SALARY	33,395.78	35,640.00	34,837.65	36,264.00	36,264.00	36,264.00
1-0760	COVID SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0800	INS. PREM-COUNTY SHARE	116,119.59	165,000.00	111,657.68	150,000.00	150,000.00	150,000.00
1-0801	WORKMAN'S COMPENSATION	21,502.00	26,000.00	17,458.00	25,000.00	25,000.00	25,000.00
1-0804	LIFE	1,572.78	1,750.00	1,458.36	1,750.00	1,750.00	1,750.00
1-0805	DISABILITY INSURANCE	1,739.35	1,800.00	1,777.35	2,000.00	2,000.00	2,000.00
1-0900	RETIREMENT CONTR-COUNTY SHARE	39,481.51	42,157.00	38,182.81	40,760.00	40,760.00	40,760.00
1-0903	RETIRE-PRIOR SERVICE	300.00	300.00	300.00	300.00	300.00	300.00
1-1000	O.A.S.I-COUNTY SHARE	43,359.95	55,000.00	41,983.20	56,785.00	56,785.00	56,785.00
1-1500	UNEMPLOYMENT CONTRIBUTION	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Personal Services Totals	***808,986.19***	***1,014,607.00***	***778,488.53***	***1,023,887.00***	***1,023,887.00***	***1,023,887.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	20.49	100.00	0.00	100.00	100.00	100.00
2-0101	FREIGHT	16,298.33	16,500.00	20,339.88	20,000.00	20,000.00	20,000.00
2-0200	TELEPHONE SERVICE	2,469.44	2,500.00	1,296.53	2,000.00	2,000.00	2,000.00
2-0501	LIGHT	3,892.51	5,000.00	4,851.27	5,000.00	5,000.00	5,000.00
2-0502	WATER	400.64	500.00	420.31	500.00	500.00	500.00
2-0503	HEATING FUELS	4,408.99	5,000.00	3,806.06	5,000.00	5,000.00	5,000.00
2-0505	GARBAGE	599.47	775.00	774.00	800.00	800.00	800.00
2-0601	GENERAL LIABILITY INS	21,203.00	25,000.00	21,561.00	25,000.00	25,000.00	25,000.00
2-0616	HSA-COUNTY CONTRIBUTIONS	750.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	3,043.67	2,500.00	310.03	2,500.00	2,500.00	2,500.00
2-1015	ADVERTISEMENT FOR BIDS	18.59	300.00	18.61	300.00	300.00	300.00
2-1100	DATA PROCESSING	14,664.79	10,000.00	6,144.92	10,000.00	10,000.00	10,000.00
2-1210	OFFICE EQUIPMENT REPAIR	2,065.32	2,000.00	226.98	2,000.00	2,000.00	2,000.00
2-1305	BUILDING REPAIR & MAINTENANCE	7,810.94	15,000.00	17,267.87	20,000.00	20,000.00	20,000.00
2-1400	ROAD EQUIPT REPAIR PARTS	79,833.99	100,000.00	77,722.56	100,000.00	100,000.00	100,000.00
2-1500	ROAD EQUIPT REPAIR-LABOR	67,389.85	100,000.00	99,262.00	100,000.00	100,000.00	100,000.00
2-1501	ROAD EQUIP REPAIR-MILEAGE	-40.70	2,500.00	780.00	2,500.00	2,500.00	2,500.00
2-1600	OTHER EQIUPMENT REPAIR	2,336.36	5,000.00	889.46	2,500.00	2,500.00	2,500.00
2-1701	MEALS	57.92	100.00	42.78	100.00	100.00	100.00
2-1702	LODGING	1,068.18	1,000.00	69.00	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES, SUB, REG, & TRAINING	620.00	1,000.00	300.00	1,000.00	1,000.00	1,000.00
2-2500	CONTRACTUAL SERVICES	23,982.50	125,000.00	12,798.11	75,000.00	75,000.00	75,000.00

HARLAN COUNTY ROAD FUND

					Code	Description
				Fund	0200	ROAD FUND
				Function	705	ROAD FUND
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-2545	MISCELLANEOUS LABOR	0.00	0.00	0.00	0.00	0.00	0.00
2-2560	ROAD MAINTENANCE - BY OTHERS	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-3030	DRUG & ALCOHOL TEST (CDL)	1,407.51	2,500.00	1,355.10	2,500.00	2,500.00	2,500.00
2-4415	NOXIOUS WEED EXPENSE	411.74	9,750.00	9,903.71	9,750.00	9,750.00	9,750.00
2-9900	MISCELLANEOUS	1,483.03	2,000.00	1,170.24	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	***256,196.56***	***435,025.00***	***281,310.42***	***390,550.00***	***390,550.00***	***390,550.00***
	Supplies and Materials						
3-0100	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0101	OFFICE SUPPLIES	1,730.64	1,500.00	14,451.51	1,500.00	1,500.00	1,500.00
3-0102	CHEMICALS	0.00	0.00	0.00	0.00	0.00	0.00
3-0105	MEDICAL/HOSPITAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0106	SHOP SUPPLIES	2,555.68	2,500.00	2,017.76	2,500.00	2,500.00	2,500.00
3-0107	BUILDING SUPPLIES	423.86	2,000.00	616.50	2,000.00	2,000.00	2,000.00
3-0109	SHOP TOOLS	4,410.80	7,500.00	1,245.72	5,000.00	5,000.00	5,000.00
3-0123	SAFETY SUPPLIES	4,276.82	4,000.00	7,733.24	4,000.00	4,000.00	4,000.00
3-0150	NOXIOUS WEED SUPPLIES	2,490.51	7,325.00	4,777.87	7,325.00	7,325.00	7,325.00
3-0201	ASPHALT	216.00	2,000.00	878.15	2,000.00	2,000.00	2,000.00
3-0202	GRAVEL AND ROCK	175,026.12	300,000.00	379,507.51	325,000.00	325,000.00	325,000.00
3-0203	GRADER BLADES	9,425.76	30,000.00	25,944.77	30,000.00	30,000.00	30,000.00
3-0204	FENCES ETC.	370.00	1,000.00	984.00	1,000.00	1,000.00	1,000.00
3-0206	CULVERTS	26,843.67	50,000.00	9,172.80	30,000.00	30,000.00	30,000.00
3-0207	STEEL PRODUCTS	854.94	2,000.00	108.52	2,000.00	2,000.00	2,000.00
3-0209	MACHINERY & EQUIPT FUEL	182,908.34	225,000.00	136,970.09	200,000.00	200,000.00	200,000.00
3-0210	MACHINERY & EQUIPT GREASE-OIL	10,683.89	12,000.00	11,374.29	12,000.00	12,000.00	12,000.00
3-0211	MACHINERY & EQUIPT TIRES-REP	30,412.24	40,000.00	21,010.46	40,000.00	40,000.00	40,000.00
3-0214	SEED, TREES & PLANTINGS	1,150.00	1,500.00	0.00	1,200.00	1,200.00	1,200.00
3-0215	OTHER ROAD & BRIDGE MAINTENANCE	21,213.16	20,000.00	57.99	10,000.00	10,000.00	10,000.00
3-0216	FUEL ADDITIVE	3,469.25	3,500.00	1,903.99	3,500.00	3,500.00	3,500.00
3-0217	OXYGEN AND ACETYLENE	97.06	500.00	0.00	500.00	500.00	500.00
3-0218	CHAINS	4,221.79	2,500.00	938.00	2,500.00	2,500.00	2,500.00
3-0219	MOWER BLADES	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
3-0301	SIGNS & POSTS	25,244.29	35,000.00	20,640.35	35,000.00	35,000.00	35,000.00
3-0308	FLARES, FLAGS, BARRICADES	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
3-0309	PIPES, BOLTS, ETC	734.49	750.00	72.16	500.00	500.00	500.00
3-0400	MISCELLANEOUS SUPPLIES & MATERIALS	5,614.40	5,000.00	5,485.98	5,500.00	5,500.00	5,500.00
3-0401	SALES TAX	60.96	100.00	144.13	150.00	150.00	150.00
	Supplies and Materials Totals	***514,434.67***	***759,175.00***	***646,035.79***	***726,675.00***	***726,675.00***	***726,675.00***
	Equipment Rental						
4-0100	ROAD EQUIPMENT RENTAL	18,426.05	25,000.00	27,676.05	30,000.00	30,000.00	30,000.00

HARLAN COUNTY ROAD FUND

					Code	Description
				Fund	0200	ROAD FUND
				Function	705	ROAD FUND
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
4-0503	EQUIPMENT STORAGE SPACE RENTAL	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
	Equipment Rental Totals	***22,026.05***	***28,600.00***	***31,276.05***	***33,600.00***	***33,600.00***	***33,600.00***
	Capital Outlay						
5-0300	MACHINERY AND EQUIPMENT	87,461.60	400,000.00	244,000.00	0.00	0.00	0.00
5-0301	PICKUP - NOXIOUS WEED	0.00	25,000.00	2,495.00	25,000.00	25,000.00	25,000.00
5-0302	PICKUPS	71,533.00	25,000.00	0.00	30,000.00	30,000.00	30,000.00
5-0307	MOTOR GRADERS & LOADERS	0.00	400,000.00	328,600.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT	1,769.53	2,500.00	747.65	2,500.00	2,500.00	2,500.00
5-0314	OTHER ROAD EQUIPMENT	9,484.00	10,000.00	9,613.00	10,000.00	10,000.00	10,000.00
5-0333	CHAIN SAWS	399.99	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0500	OFFICE EQUIPMENT	1,363.16	5,000.00	3,356.37	5,000.00	5,000.00	5,000.00
5-1502	ENGINEERING FEES	19,935.64	20,000.00	187.50	20,000.00	20,000.00	20,000.00
	Capital Outlay Totals	***191,946.92***	***888,500.00***	***588,999.52***	***93,500.00***	***93,500.00***	***93,500.00***
	Transfers Out						
7-0200	INTER FUND TRANSFERS	362,000.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***362,000.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0200-705 ROAD FUND TOTAL		**2,155,590.39**	**3,125,907.00**	**2,326,110.31**	**2,268,212.00**	**2,268,212.00**	**2,268,212.00**
200 ROAD FUND TOTALS							
	TOTAL EXPENDITURES	2,155,590.39		2,326,110.31			
	TOTAL BUDGET OF EXPENDITURES		3,125,907.00		2,268,212.00	2,268,212.00	2,268,212.00
	NECESSARY CASH RESERVE		50,000.00		50,000.00	50,000.00	50,000.00
	TOTAL REQUIREMENTS		3,175,907.00		2,318,212.00	2,318,212.00	2,318,212.00

HARLAN COUNTY HIGHWAY STREET FUND

	Code	Description
Fund	0300	HIGHWAY STREET FUND
Function	704	HIGHWAY STREET FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-1251	STREETS	207,246.24	96,591.00	0.00	195,970.00	195,970.00	195,970.00
	Capital Outlay Totals	***207,246.24***	***96,591.00***	***0.00***	***195,970.00***	***195,970.00***	***195,970.00***
0300-704 HIGHWAY STREET FUND TOTAL		**207,246.24**	**96,591.00**	**0.00**	**195,970.00**	**195,970.00**	**195,970.00**
300 HIGHWAY STREET FUND TOTALS							
	TOTAL EXPENDITURES	207,246.24		0.00			
	TOTAL BUDGET OF EXPENDITURES		96,591.00		195,970.00	195,970.00	195,970.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		96,591.00		195,970.00	195,970.00	195,970.00

HARLAN COUNTY HIGHWAY BRIDGE FUND

					Code	Description
				Fund	0650	HIGHWAY BRIDGE FUND
				Function	705	HIGHWAY BRIDGE FUND
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2500	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-1211	BRIDGE	133,665.49	69,717.00	0.00	144,617.11	144,617.11	144,617.11
	Capital Outlay Totals	***133,665.49***	***69,717.00***	***0.00***	***144,617.11***	***144,617.11***	***144,617.11***
	Transfers Out						
7-0200	INTER FUND TRANSFER	0.00	0.00	0.00	96,590.89	96,590.89	96,590.89
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***96,590.89***	***96,590.89***	***96,590.89***
0650-705 HIGHWAY BRIDGE FUND TOTAL		**133,665.49**	**69,717.00**	**0.00**	**241,208.00**	**241,208.00**	**241,208.00**
650 HIGHWAY BRIDGE FUND TOTALS							
	TOTAL EXPENDITURES	133,665.49		0.00			
	TOTAL BUDGET OF EXPENDITURES		69,717.00		241,208.00	241,208.00	241,208.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		69,717.00		241,208.00	241,208.00	241,208.00

HARLAN COUNTY ROAD/BRIDGE CONSTRUCTION FUND

		Code	Description
	Fund	0800	ROAD/BRIDGE CONSTRUCTION FUND
	Function	704	ROAD/BRIDGE CONSTRUCTION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-1211	BRIDGE CONTRACTS	4,469.57	250,000.00	83,466.00	2,274,629.00	2,274,629.00	2,274,629.00
	Capital Outlay Totals	*4,469.57*	*250,000.00*	*83,466.00*	*2,274,629.00*	*2,274,629.00*	*2,274,629.00*
0800-704 ROAD/BRIDGE CONSTRUCTION TOTAL		**4,469.57**	**250,000.00**	**83,466.00**	**2,274,629.00**	**2,274,629.00**	**2,274,629.00**
800 ROAD/BRIDGE CONSTRUCTION FUND TOTALS							
	TOTAL EXPENDITURES	4,469.57		83,466.00			
	TOTAL BUDGET OF EXPENDITURES		250,000.00		2,274,629.00	2,274,629.00	2,274,629.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		250,000.00		2,274,629.00	2,274,629.00	2,274,629.00

HARLAN COUNTY SHERIFF EQUIPMENT SINKING FUND

		Code	Description
	Fund	0901	SHERIFF EQUIPMENT SINKING FUND
	Function	980	EQUIPMENT SINKING FUND-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)
	Capital Outlay						
5-0301	CARS & TRUCKS	46,099.00	38,200.00	0.00	38,124.00	38,124.00	38,124.00
	Capital Outlay Totals	***46,099.00***	***38,200.00***	***0.00***	***38,124.00***	***38,124.00***	***38,124.00***
	Transfers Out						
7-0200	INTERFUND 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***
0901-980 EQUIPMENT SINKING FUND-SHERIFF TOTAL		**46,099.00**	**38,200.00**	**0.00**	**38,124.00**	**38,124.00**	**38,124.00**
901 SHERIFF EQUIPMENT SINKING FUND TOTALS							
	TOTAL EXPENDITURES	46,099.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		38,200.00		38,124.00	38,124.00	38,124.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		38,200.00		38,124.00	38,124.00	38,124.00

HARLAN COUNTY COURTHOUSE IMPROVEMENT SINKING FUND

		Code	Description
	Fund	0941	COURTHOUSE IMPROVEMENT SINKING FUND
	Function	971	COURTHOUSE IMPROVEMENT SINKING FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	140,467.50	45,000.00	42,740.41	10,000.00	10,000.00	10,000.00
5-0233	ENGINEERING FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***140,467.50***	***45,000.00***	***42,740.41***	***10,000.00***	***10,000.00***	***10,000.00***
	Transfers Out						
7-0200	Interfund Transfers	37.90	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***37.90***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0941-971 COURTHOUSE IMPROVEMENT SINKING FUND TOTAL		**140,505.40**	**45,000.00**	**42,740.41**	**10,000.00**	**10,000.00**	**10,000.00**
941 COURTHOUSE IMPROVEMENT SINKING FUND TOTALS							
	TOTAL EXPENDITURES	140,505.40		42,740.41			
	TOTAL BUDGET OF EXPENDITURES		45,000.00		10,000.00	10,000.00	10,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		45,000.00		10,000.00	10,000.00	10,000.00

HARLAN COUNTY ROAD EQUIPMENT SINKING FUND

		Code	Description
	Fund	0950	ROAD EQUIPMENT SINKING FUND
	Function	985	EQUIPMENT SINKING-ROAD

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						
5-0302	PICKUPS	0.00	0.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADERS & LOADERS	302,270.00	373,000.00	348,200.00	24,430.00	24,430.00	24,430.00
5-0309	MOWERS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***302,270.00***	***373,000.00***	***348,200.00***	***24,430.00***	***24,430.00***	***24,430.00***
	Transfers Out						
7-0200	INTERFUND 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***
0950-985 EQUIPMENT SINKING-ROAD TOTAL		**302,270.00**	**373,000.00**	**348,200.00**	**24,430.00**	**24,430.00**	**24,430.00**
950 ROAD EQUIPMENT SINKING FUND TOTALS							
	TOTAL EXPENDITURES	302,270.00		348,200.00			
	TOTAL BUDGET OF EXPENDITURES		373,000.00		24,430.00	24,430.00	24,430.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		373,000.00		24,430.00	24,430.00	24,430.00

HARLAN COUNTY TOURISM FUND

		Code	Description
	Fund	0990	TOURISM FUND
	Function	879	TOURISM COMMITTEE

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	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00	14,400.00
1-0804	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0805	DISABILITY	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT CONTRIB.-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	O.A.S.I.- COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***14,400.00***	***14,400.00***	***14,400.00***	***14,400.00***	***14,400.00***	***14,400.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINTING & PUBLISHING	883.11	1,500.00	334.48	1,500.00	1,500.00	1,500.00
2-1101	COMPUTER EXPENSE	0.00	0.00	107.49	150.00	150.00	150.00
2-1701	MEALS	0.00	200.00	0.00	200.00	200.00	200.00
2-1702	LODGING	0.00	300.00	0.00	300.00	300.00	300.00
2-1704	MILEAGE ALLOWANCE	0.00	500.00	0.00	500.00	500.00	500.00
2-1751	DUES, SUB, REG, & TRAINING	0.00	400.00	0.00	400.00	400.00	400.00
2-2501	CONSULTING FEES	0.00	200.00	0.00	200.00	200.00	200.00
2-6030	MEDIA - ADVERTISING	4,099.61	7,500.00	4,415.00	7,500.00	7,500.00	7,500.00
2-6040	TOURISM PROMOTION	1,850.76	2,500.00	1,580.01	2,500.00	2,500.00	2,500.00
2-6070	SPECIAL PROJECTS & GRANTS	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
2-9900	MISC.	317.99	1,076.00	0.00	1,076.00	1,076.00	1,076.00
	Operating Expenses Totals	***7,151.47***	***24,176.00***	***6,436.98***	***24,326.00***	***24,326.00***	***24,326.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0990-879 TOURISM COMMITTEE TOTAL		**21,551.47**	**38,576.00**	**20,836.98**	**38,726.00**	**38,726.00**	**38,726.00**
990 TOURISM FUND TOTALS							
	TOTAL EXPENDITURES	21,551.47		20,836.98			
	TOTAL BUDGET OF EXPENDITURES		38,576.00		38,726.00	38,726.00	38,726.00
	NECESSARY CASH RESERVE		16,230.00		14,380.00	14,380.00	14,380.00
	TOTAL REQUIREMENTS		54,806.00		53,106.00	53,106.00	53,106.00

HARLAN COUNTY REAPPRAISAL

					Code	Description
				Fund	1100	REAPPRAISAL
				Function	643	REAPPRAISAL
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2510	APPRAISERS FEE	28,942.00	20,000.00	0.00	40,000.00	40,000.00	40,000.00
	Operating Expenses Totals	***28,942.00***	***20,000.00***	***0.00***	***40,000.00***	***40,000.00***	***40,000.00***
	Capital Outlay						
5-9002	TRANSFERS - INTER-FUND	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	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***
1100-643 REAPPRAISAL TOTAL		**28,942.00**	**20,000.00**	**0.00**	**40,000.00**	**40,000.00**	**40,000.00**
1100 REAPPRAISAL TOTALS							
	TOTAL EXPENDITURES	28,942.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		20,000.00		40,000.00	40,000.00	40,000.00
	NECESSARY CASH RESERVE		1,746.00		1,746.00	1,746.00	1,746.00
	TOTAL REQUIREMENTS		21,746.00		41,746.00	41,746.00	41,746.00

HARLAN COUNTY PRESERVATION & MODERNIZATION FUND

		Code	Description
	Fund	1150	PRESERVATION & MODERNIZATION FUND
	Function	604	PRESERVATION & MODERNIZATION

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						
2-1000	ADMINISTRATIVE EXPENSE	0.00	8,000.00	5,512.67	7,000.00	7,000.00	7,000.00
	Operating Expenses Totals	***0.00***	***8,000.00***	***5,512.67***	***7,000.00***	***7,000.00***	***7,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
1150-604 PRESERVATION & MODERNIZATION TOTAL		**0.00**	**8,000.00**	**5,512.67**	**7,000.00**	**7,000.00**	**7,000.00**
1150 PRESERVATION & MODERNIZATION FUND TOTALS							
	TOTAL EXPENDITURES	0.00		5,512.67			
	TOTAL BUDGET OF EXPENDITURES		8,000.00		7,000.00	7,000.00	7,000.00
	NECESSARY CASH RESERVE		1,828.00		730.00	730.00	730.00
	TOTAL REQUIREMENTS		9,828.00		7,730.00	7,730.00	7,730.00

HARLAN COUNTY VETERANS' AID FUND

		Code	Description
	Fund	1900	VETERANS' AID FUND
	Function	802	VETERANS' AID

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2850	VETERANS' AID COSTS	236.70	11,000.00	0.00	11,000.00	11,000.00	11,000.00
	Operating Expenses Totals	***236.70***	***11,000.00***	***0.00***	***11,000.00***	***11,000.00***	***11,000.00***
	Transfers Out						
7-0200	INTERFUND 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***
1900-802 VETERANS' AID TOTAL		**236.70**	**11,000.00**	**0.00**	**11,000.00**	**11,000.00**	**11,000.00**
1900 VETERANS' AID FUND TOTALS							
	TOTAL EXPENDITURES	236.70		0.00			
	TOTAL BUDGET OF EXPENDITURES		11,000.00		11,000.00	11,000.00	11,000.00
	NECESSARY CASH RESERVE		150.00		241.00	241.00	241.00
	TOTAL REQUIREMENTS		11,150.00		11,241.00	11,241.00	11,241.00

HARLAN COUNTY OPIOID RECOVERY FUND

		Code	Description
	Fund	2320	OPIOID RECOVERY FUND
	Function	605	OPIOID RECOVERY

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	17,807.00	0.00	22,140.00	22,140.00	22,140.00
	Operating Expenses Totals	***0.00***	***17,807.00***	***0.00***	***22,140.00***	***22,140.00***	***22,140.00***
2320-605 OPIOID RECOVERY TOTAL		**0.00**	**17,807.00**	**0.00**	**22,140.00**	**22,140.00**	**22,140.00**
2320 OPIOID RECOVERY FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		17,807.00		22,140.00	22,140.00	22,140.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		17,807.00		22,140.00	22,140.00	22,140.00

HARLAN COUNTY STOP

					Code	Description
				Fund	2356	STOP
				Function	666	STOP-DIVERSION PROGRAM
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0112	LAW ENFORCEMENT SUPPLIES	0.00	2,000.00	0.00	2,480.00	2,480.00	2,480.00
3-0128	DATA PROCESSING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***2,000.00***	***0.00***	***2,480.00***	***2,480.00***	***2,480.00***
	Capital Outlay						
5-1100	OTHER EQUIPMENT	0.00	810.00	0.00	810.00	810.00	810.00
	Capital Outlay Totals	***0.00***	***810.00***	***0.00***	***810.00***	***810.00***	***810.00***
2356-666 STOP-DIVERSION PROGRAM TOTAL		**0.00**	**2,810.00**	**0.00**	**3,290.00**	**3,290.00**	**3,290.00**
2356 STOP TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		2,810.00		3,290.00	3,290.00	3,290.00
	NECESSARY CASH RESERVE		151.00		460.00	460.00	460.00
	TOTAL REQUIREMENTS		2,961.00		3,750.00	3,750.00	3,750.00

HARLAN COUNTY DRUG TRUST FUND

					Code	Description
				Fund	2360	DRUG TRUST FUND
				Function	783	DRUG TRUST
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						
2-1030	PETTY CASH	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	10,285.00	0.00	10,285.00	10,285.00	10,285.00
	Operating Expenses Totals	***0.00***	***10,285.00***	***0.00***	***10,285.00***	***10,285.00***	***10,285.00***
	Transfers Out						
7-0200	INTERFUND 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***
2360-783 DRUG TRUST TOTAL		**0.00**	**10,285.00**	**0.00**	**10,285.00**	**10,285.00**	**10,285.00**
2360 DRUG TRUST FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		10,285.00		10,285.00	10,285.00	10,285.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		10,285.00		10,285.00	10,285.00	10,285.00

HARLAN COUNTY SHERIFF GRANT FUND

					Code	Description
				Fund	2501	SHERIFF GRANT FUND
				Function	668	SHERIFF GRANT FUND
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0202	OTHER DEPUTIES SALARY	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
1-0900	RETIRE. CONTR-CTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	O.A.S.I.-COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***5,000.00***	***5,000.00***	***5,000.00***
	Operating Expenses						
2-1856	CLICK IT OR TICKET	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***5,000.00***	***5,000.00***	***5,000.00***
	Transfers Out						
7-0200	INTERFUND 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***
2501-668 SHERIFF GRANT FUND TOTAL		**0.00**	**0.00**	**0.00**	**10,000.00**	**10,000.00**	**10,000.00**
2501 SHERIFF GRANT FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		10,000.00	10,000.00	10,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		10,000.00	10,000.00	10,000.00

HARLAN COUNTY COVID AMERICAN RESCUE PLAN

					Code	Description
				Fund	2580	COVID AMERICAN RESCUE PLAN
				Function	801	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						
2-9900	MISC. EXPENSE	40,017.97	495,884.00	495,883.05	0.00	0.00	0.00
	Operating Expenses Totals	*40,017.97*	*495,884.00*	*495,883.05*	*0.00*	*0.00*	*0.00*
2580-801 COVID-AMERICAN RESCUE PLAN TOTAL		**40,017.97**	**495,884.00**	**495,883.05**	**0.00**	**0.00**	**0.00**
2580 COVID AMERICAN RESCUE PLAN TOTALS							
	TOTAL EXPENDITURES	40,017.97		495,883.05			
	TOTAL BUDGET OF EXPENDITURES		495,884.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		495,884.00		0.00	0.00	0.00

HARLAN COUNTY INHERITANCE TAX FUND

		Code	Description
	Fund	2700	INHERITANCE TAX FUND
	Function	982	INHERITANCE TAX

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1016	MICROFILMING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	MAINTENANCE & REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONTRACTUAL SERVICES (BOOK BINDING)	0.00	0.00	0.00	0.00	0.00	0.00
2-2502	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-8000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
2-8065	TAX REFUNDED TO TAXPAYERS	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	19,855.00	49,057.90	20,000.00	20,000.00	20,000.00
	Operating Expenses Totals	***0.00***	***19,855.00***	***49,057.90***	***20,000.00***	***20,000.00***	***20,000.00***
	Equipment Rental						
4-0306	OTHER EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	0.00	0.00	0.00	0.00	0.00	0.00
5-0300	MACHINERY AND EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0303	SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1216	GRAVEL SURFACING	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	INTER FUND TRANSFERS	252,500.00	2,065,145.00	765,000.00	1,520,000.00	1,520,000.00	1,520,000.00
7-0300	TRANSFER OF FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***252,500.00***	***2,065,145.00***	***765,000.00***	***1,520,000.00***	***1,520,000.00***	***1,520,000.00***
2700-982 INHERITANCE TAX TOTAL		**252,500.00**	**2,085,000.00**	**814,057.90**	**1,540,000.00**	**1,540,000.00**	**1,540,000.00**
2700 INHERITANCE TAX FUND TOTALS							
	TOTAL EXPENDITURES	252,500.00		814,057.90			
	TOTAL BUDGET OF EXPENDITURES		2,085,000.00		1,540,000.00	1,540,000.00	1,540,000.00
	NECESSARY CASH RESERVE		5,261.00		3,650.00	3,650.00	3,650.00
	TOTAL REQUIREMENTS		2,090,261.00		1,543,650.00	1,543,650.00	1,543,650.00

HARLAN COUNTY LOTTERY FUND

					Code	Description
				Fund	2800	LOTTERY FUND
				Function	920	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						
2-0100	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-4000	LANDFILL-REFUSE (TIRE DISPOSAL)	0.00	0.00	0.00	0.00	0.00	0.00
2-4423	VICTIMS ASSISTANT PROGRAM (CASA)	0.00	0.00	0.00	0.00	0.00	0.00
2-4428	LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00
2-4432	PUBLIC TRANSIT	0.00	0.00	0.00	0.00	0.00	0.00
2-4436	COMMUNITY ACTION	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	100.00	850.00	0.00	855.00	855.00	855.00
	Operating Expenses Totals	***100.00***	***850.00***	***0.00***	***855.00***	***855.00***	***855.00***
	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***
2800-920 LOTTERY TOTAL		**100.00**	**850.00**	**0.00**	**855.00**	**855.00**	**855.00**
2800 LOTTERY FUND TOTALS							
	TOTAL EXPENDITURES	100.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		850.00		855.00	855.00	855.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		850.00		855.00	855.00	855.00

HARLAN COUNTY 911 EMERGENCY

					Code	Description
				Fund	2910	911 EMERGENCY
				Function	697	911 EMERGENCY
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						
2-5003	911 EMERGENCY	5,400.72	10,000.00	3,930.27	6,000.00	6,000.00	6,000.00
	Operating Expenses Totals	*5,400.72*	*10,000.00*	*3,930.27*	*6,000.00*	*6,000.00*	*6,000.00*
	Supplies and Materials						
3-0301	911 SIGNS & POSTS	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*
2910-697 911 EMERGENCY TOTAL		**5,400.72**	**10,000.00**	**3,930.27**	**6,000.00**	**6,000.00**	**6,000.00**
2910 911 EMERGENCY TOTALS							
	TOTAL EXPENDITURES	5,400.72		3,930.27			
	TOTAL BUDGET OF EXPENDITURES		10,000.00		6,000.00	6,000.00	6,000.00
	NECESSARY CASH RESERVE		0.00		950.00	950.00	950.00
	TOTAL REQUIREMENTS		10,000.00		6,950.00	6,950.00	6,950.00

HARLAN COUNTY SHERIFF'S COMMISSARY

	Code	Description
Fund	2965	SHERIFF'S COMMISSARY
Function	651	SHERIFF'S COMMISSARY

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	SHERIFF COMMISSARY	179.34	1,200.00	542.02	1,200.00	1,200.00	1,200.00
	Operating Expenses Totals	*179.34*	*1,200.00*	*542.02*	*1,200.00*	*1,200.00*	*1,200.00*
2965-651 SHERIFF'S COMMISSARY TOTAL		**179.34**	**1,200.00**	**542.02**	**1,200.00**	**1,200.00**	**1,200.00**
2965 SHERIFF'S COMMISSARY TOTALS							
	TOTAL EXPENDITURES	179.34		542.02			
	TOTAL BUDGET OF EXPENDITURES		1,200.00		1,200.00	1,200.00	1,200.00
	NECESSARY CASH RESERVE		346.00		760.00	760.00	760.00
	TOTAL REQUIREMENTS		1,546.00		1,960.00	1,960.00	1,960.00

HARLAN COUNTY HOSPITAL BOND FUND

		Code	Description
	Fund	3100	HOSPITAL BOND FUND
	Function	900	HOSPITAL BOND FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2505	REGISTRAR FEES	60.00	600.00	60.00	100.00	100.00	100.00
	Operating Expenses Totals	***60.00***	***600.00***	***60.00***	***100.00***	***100.00***	***100.00***
	Debt Service						
6-0100	PRINCIPAL RETIREMENT	390,000.00	390,000.00	390,000.00	390,000.00	390,000.00	390,000.00
6-0200	INTEREST PAYMENTS	5,850.00	4,290.00	4,290.00	2,340.00	2,340.00	2,340.00
6-0300	BOND REFINANCING COST	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service Totals	***395,850.00***	***394,290.00***	***394,290.00***	***392,340.00***	***392,340.00***	***392,340.00***
	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***
3100-900 HOSPITAL BOND FUND TOTAL		**395,910.00**	**394,890.00**	**394,350.00**	**392,440.00**	**392,440.00**	**392,440.00**
3100 HOSPITAL BOND FUND TOTALS							
	TOTAL EXPENDITURES	395,910.00		394,350.00			
	TOTAL BUDGET OF EXPENDITURES		394,890.00		392,440.00	392,440.00	392,440.00
	NECESSARY CASH RESERVE		92,583.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		487,473.00		392,440.00	392,440.00	392,440.00

HARLAN COUNTY GENERAL FUND REVENUE

					Code	Description
				Fund	0100	GENERAL FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**410,237.79**	**444,265.16**	**444,265.16**	**284,350.02**	**284,350.02**	**284,350.02**
	Taxes						
300-00	PROPERTY TAXES	2,076,142.97	2,489,248.00	2,195,030.11	2,630,860.00	2,630,860.00	2,630,860.00
304-00	MOTOR VEHICLE TAX	187,607.69	187,500.00	190,000.78	190,000.00	190,000.00	190,000.00
	Taxes Totals	***2,263,750.66***	***2,676,748.00***	***2,385,030.89***	***2,820,860.00***	***2,820,860.00***	***2,820,860.00***
	Licenses and Permits						
325-05	ZONING FEES	525.00	500.00	750.00	750.00	750.00	750.00
	Licenses and Permits Totals	***525.00***	***500.00***	***750.00***	***750.00***	***750.00***	***750.00***
	Intergovernmental Federal						
331-02	TITLE IV-D CHILD SUPPORT ENF- ATTY	7,722.78	7,700.00	8,712.00	8,500.00	8,500.00	8,500.00
331-04	TITLE IV-D CSE INCENTIVE - ATTORNEY	1,536.00	1,500.00	0.00	0.00	0.00	0.00
334-01	FEMA PAYMENTS	100,997.49	53,000.00	0.00	0.00	0.00	0.00
338-01	US ENTITLEMENT LAND SEC 1	102,234.00	100,000.00	105,594.00	105,000.00	105,000.00	105,000.00
	Intergovernmental Federal Totals	***212,490.27***	***162,200.00***	***114,306.00***	***113,500.00***	***113,500.00***	***113,500.00***
	Intergovernmental State						
340-01	STATE GRANTS	0.00	15,000.00	0.00	0.00	0.00	0.00
340-02	STATE GRANTS - SHERIFF	10,501.14	0.00	0.00	0.00	0.00	0.00
340-03	STATE GRANTS - ROAD	5,100.00	0.00	0.00	0.00	0.00	0.00
344-01	HOMESTEAD EXEMPTION	26,011.72	0.00	27,143.24	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT - L.B. 367	227,259.00	0.00	289,327.89	0.00	0.00	0.00
345-02	INSURANCE TAX ALLOCATION	10,855.79	10,500.00	11,451.76	11,000.00	11,000.00	11,000.00
345-03	AIRLINE TAX	2,666.88	2,500.00	2,106.04	2,100.00	2,100.00	2,100.00
346-01	PRO RATE MOTOR VEHICLE	5,887.41	5,000.00	4,678.30	4,500.00	4,500.00	4,500.00
346-02	CARLINE TAX	780.62	750.00	666.67	665.00	665.00	665.00
	Intergovernmental State Totals	***289,062.56***	***33,750.00***	***335,373.90***	***18,265.00***	***18,265.00***	***18,265.00***
	Other Intergovernmental						
350-01	HAZMAT MITIGATION PLAN	3,019.80	0.00	0.00	0.00	0.00	0.00
353-01	IN LIEU TAX - 1957 & PRIOR	42.79	0.00	42.79	0.00	0.00	0.00
353-02	IN LIEU TAX - 5% GROSS	16,048.25	16,000.00	16,610.20	16,500.00	16,500.00	16,500.00
353-03	IN LIEU OF TAXES - LRNRD	564.95	500.00	0.00	0.00	0.00	0.00
357-07	EXTENSION FUNDS FROM FURNAS COUNTY	0.00	0.00	295.69	0.00	0.00	0.00
	Other Intergovernmental Totals	***19,675.79***	***16,500.00***	***16,948.68***	***16,500.00***	***16,500.00***	***16,500.00***
	County Treasurer						
360-01	DRIVERS LICENSE FEES	771.50	750.00	764.50	750.00	750.00	750.00
360-02	MTR VEH REGISTRATION FEES	22,616.89	22,500.00	21,452.48	21,250.00	21,250.00	21,250.00
360-04	REDEMPTION FEES	1,804.00	1,700.00	1,364.00	1,250.00	1,250.00	1,250.00
360-05	DISTRESS WARRANT FEES	50.00	50.00	72.00	50.00	50.00	50.00
360-06	TAX SALE FEES	455.00	1,000.00	1,025.00	1,000.00	1,000.00	1,000.00

HARLAN COUNTY GENERAL FUND REVENUE

					Code	Description
				Fund	0100	GENERAL FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
360-07	ADVERTISING FEES	770.00	750.00	1,170.00	1,000.00	1,000.00	1,000.00
360-08	ASSIGNMENT FEE - TAX SALE	20.00	0.00	0.00	0.00	0.00	0.00
360-19	TREASURER TAX DEED FEE	20.00	0.00	0.00	0.00	0.00	0.00
361-01	HOMESTEAD EXEMPTION COMM	2,075.15	2,000.00	2,058.87	2,000.00	2,000.00	2,000.00
361-02	PROPERTY TAX CREDIT 1% COMMISSION	14,581.08	14,500.00	17,821.30	17,500.00	17,500.00	17,500.00
361-03	SALES TAX COMMISSION	5,975.39	6,000.00	5,847.07	5,750.00	5,750.00	5,750.00
361-08	M.V. FEES COMM	5,991.19	5,900.00	6,093.37	6,000.00	6,000.00	6,000.00
363-01	PROPERTY TAX COMMISSIONS	115,666.11	116,000.00	99,021.39	100,000.00	100,000.00	100,000.00
363-02	CITY MOWING COMMISSION	2.53	0.00	0.00	0.00	0.00	0.00
363-08	OCCUPATION TAX COMMISSIONS	8,094.11	8,000.00	7,451.97	7,300.00	7,300.00	7,300.00
	County Treasurer Totals	***178,892.95***	***179,150.00***	***164,141.95***	***163,850.00***	***163,850.00***	***163,850.00***
	County Clerk						
371-01	FILING AND RECORDING FEES	16,361.50	20,000.00	18,528.50	18,500.00	18,500.00	18,500.00
371-02	DOC STAMPS-COUNTY SHARE	15,013.49	20,000.00	16,970.30	16,750.00	16,750.00	16,750.00
371-03	MISCELLANEOUS FEES - COUNTY CLERK	75.25	0.00	520.00	500.00	500.00	500.00
371-05	MARRIAGE LICENSES	250.00	0.00	325.00	300.00	300.00	300.00
371-06	POLITICAL FILING FEES	537.86	0.00	0.00	0.00	0.00	0.00
	County Clerk Totals	***32,238.10***	***40,000.00***	***36,343.80***	***36,050.00***	***36,050.00***	***36,050.00***
	Clerk of the District Court						
380-01	FILING FEES-DIST COURT	1,581.11	2,500.00	2,640.01	2,500.00	2,500.00	2,500.00
	Clerk of the District Court Totals	***1,581.11***	***2,500.00***	***2,640.01***	***2,500.00***	***2,500.00***	***2,500.00***
	County Court						
390-01	COUNTY COURT COST REFUNDS	470.55	450.00	1,032.60	750.00	750.00	750.00
	County Court Totals	***470.55***	***450.00***	***1,032.60***	***750.00***	***750.00***	***750.00***
	Election Commissioner						
393-02	ELECTION COSTS RECOVERED	0.00	0.00	5,487.85	0.00	0.00	0.00
	Election Commissioner Totals	***0.00***	***0.00***	***5,487.85***	***0.00***	***0.00***	***0.00***
	County Sheriff						
395-01	SHERIFF SERVICE FEES	3,558.00	3,500.00	3,102.00	3,100.00	3,100.00	3,100.00
395-02	SHERIFF MILEAGE/COST REFUND	892.93	1,250.00	809.31	800.00	800.00	800.00
395-03	LAW ENFORCEMENT SVC-CONTRACTUAL	41,616.00	41,500.00	41,616.00	41,500.00	41,500.00	41,500.00
395-05	REIMB. FOR COUNTY & CITY PRISONERS	1,320.00	2,300.00	1,775.00	1,750.00	1,750.00	1,750.00
395-06	CORPS OF ENGINEERS CONTRACT -FED.	39,692.20	39,500.00	41,280.00	41,250.00	41,250.00	41,250.00
395-07	REIMBURSEMENTS - OTHER	380.90	0.00	134.16	125.00	125.00	125.00
395-10	VEHICLE INSPRCTION ACCT	3,000.00	3,000.00	2,540.00	2,500.00	2,500.00	2,500.00
395-13	HANDGUN APPLICATION FEE	665.00	500.00	595.00	500.00	500.00	500.00
395-15	MISCELLANEOUS REVENUE	177.39	200.00	156.00	150.00	150.00	150.00
395-18	COMMISION FROM PHONE CARDS	296.13	275.00	129.68	125.00	125.00	125.00

HARLAN COUNTY GENERAL FUND REVENUE

					Code	Description
				Fund	0100	GENERAL FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
395-19	PHONE CARDS PURCHASED FROM OFFICE	542.74	750.00	1,485.00	1,250.00	1,250.00	1,250.00
395-20	WORK RELEASE PROGRAM	1,540.00	750.00	980.00	950.00	950.00	950.00
	County Sheriff Totals	***93,681.29***	***93,525.00***	***94,602.15***	***94,000.00***	***94,000.00***	***94,000.00***
	County Attorney						
396-01	CHECK COLL FEES - ATTY	30.00	30.00	30.00	30.00	30.00	30.00
396-09	ENROLLMENT FEES - DIVERSION PROGRAM	100.00	100.00	75.00	100.00	100.00	100.00
	County Attorney Totals	***130.00***	***130.00***	***105.00***	***130.00***	***130.00***	***130.00***
	Other Fees and Miscellaneous						
470-01	OVERLOAD-25% CO SHARE	868.50	750.00	1,875.00	1,000.00	1,000.00	1,000.00
472-01	COUNTY COURT-BOND FORFEITURE	4,627.00	1,000.00	900.00	1,000.00	1,000.00	1,000.00
510-01	INTEREST ON INVESTMENTS	81,576.71	80,000.00	95,344.36	95,000.00	95,000.00	95,000.00
510-05	INTEREST ON INVESTMENTS - SHERIFF	4.57	0.00	5.20	0.00	0.00	0.00
530-01	SALE OF SURPLUS PROPERTY-F.EQUIP	35,800.00	10,000.00	10,825.00	10,000.00	10,000.00	10,000.00
530-03	SALE OF SURPLUS MATERIALS	20.00	0.00	605.00	500.00	500.00	500.00
530-09	EXPENSE REIMBURSEMENT	9,301.58	10,000.00	12,758.95	12,000.00	12,000.00	12,000.00
531-02	INSURANCE SETTLEMENTS	14,882.46	0.00	0.00	0.00	0.00	0.00
531-04	NIRMA - DIVIDENDS	3,025.00	2,500.00	2,339.00	2,300.00	2,300.00	2,300.00
532-08	POP MACHINE REVENUE	53.55	50.84	66.30	64.98	64.98	64.98
534-02	DONATION MONEY FROM KAUK BROTHERS	480.00	0.00	50.00	0.00	0.00	0.00
540-01	MISCELLANEOUS REVENUE	13,168.86	300.00	318.95	300.00	300.00	300.00
	Other Fees and Miscellaneous Totals	***163,808.23***	***104,600.84***	***125,087.76***	***122,164.98***	***122,164.98***	***122,164.98***
	Transfers						
590-02	TRANSFERS-INTER FUND	37.90	2,065,145.00	440,000.00	1,520,000.00	1,520,000.00	1,520,000.00
	Transfers Totals	***37.90***	***2,065,145.00***	***440,000.00***	***1,520,000.00***	***1,520,000.00***	***1,520,000.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**1,590,439.23**	**3,330,216.00**	**1,971,085.64**	**2,562,810.00**	**2,562,810.00**	**2,562,810.00**
	TOTAL PROPERTY TAXES	**2,076,142.97**	**2,489,248.00**	**2,195,030.11**	**2,630,860.00**	**2,630,860.00**	**2,630,860.00**
	TOTAL REVENUE AVAILABLE	**3,666,582.20**	**5,819,464.00**	**4,166,115.75**	**5,193,670.00**	**5,193,670.00**	**5,193,670.00**
	Less: EXPENDITURES	**3,222,317.04**	**5,749,094.00**	**3,881,765.73**			
	BALANCE FORWARD/CASH RESERVE	**444,265.16**	**70,370.00**	**284,350.02**			

HARLAN COUNTY ROAD FUND REVENUE

					Code	Description
				Fund	0200	ROAD FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**185.24**	**29,419.53**	**29,419.53**	**20,112.65**	**20,112.65**	**20,112.65**
	Licenses and Permits						
325-06	RIGHT OF WAY PERMITS	1,590.00	1,000.00	1,665.00	1,600.00	1,600.00	1,600.00
	Licenses and Permits Totals	***1,590.00***	***1,000.00***	***1,665.00***	***1,600.00***	***1,600.00***	***1,600.00***
	Intergovernmental State						
346-03	MOTOR VEHICLE FEE (ROAD)	73,301.39	72,500.00	67,908.79	67,000.00	67,000.00	67,000.00
347-01	HIGHWAY ALLOCATION	1,021,760.72	1,043,677.00	1,007,079.29	1,005,097.00	1,005,097.00	1,005,097.00
347-02	INCENTIVE-HIGHWAY SUPT.	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
	Intergovernmental State Totals	***1,104,062.11***	***1,125,177.00***	***1,083,988.08***	***1,081,097.00***	***1,081,097.00***	***1,081,097.00***
	County Treasurer						
361-03	SALES TAX COMMISSION	899.80	900.00	889.99	875.00	875.00	875.00
	County Treasurer Totals	***899.80***	***900.00***	***889.99***	***875.00***	***875.00***	***875.00***
	Other Fees and Miscellaneous						
420-01	MACHINE HIRE	1,240.00	1,000.00	865.00	850.00	850.00	850.00
530-03	SALE OF SURPLUS PROPERETY - MISC.	1,361.45	1,000.00	679.50	1,000.00	1,000.00	1,000.00
530-05	SALE OF MATERIALS	1,574.20	2,000.00	2,096.54	2,000.00	2,000.00	2,000.00
530-07	LABOR DONE BY ROAD DEPARTMENT	60.00	0.00	0.00	0.00	0.00	0.00
530-08	TAX ON SALE OF MATERIALS	64.81	0.00	112.32	0.00	0.00	0.00
540-01	MISCELLANEOUS REVENUE	37,472.31	410.47	34,507.00	2,277.35	2,277.35	2,277.35
	Other Fees and Miscellaneous Totals	***41,772.77***	***4,410.47***	***38,260.36***	***6,127.35***	***6,127.35***	***6,127.35***
	Transfers						
590-02	TRANSFERS-INTER FUND	1,036,500.00	2,015,000.00	1,192,000.00	1,208,400.00	1,208,400.00	1,208,400.00
	Transfers Totals	***1,036,500.00***	***2,015,000.00***	***1,192,000.00***	***1,208,400.00***	***1,208,400.00***	***1,208,400.00***
	TOTAL REVENUE AVAILABLE	**2,185,009.92**	**3,175,907.00**	**2,346,222.96**	**2,318,212.00**	**2,318,212.00**	**2,318,212.00**
	Less: EXPENDITURES	**2,155,590.39**	**3,125,907.00**	**2,326,110.31**			
	BALANCE FORWARD/CASH RESERVE	**29,419.53**	**50,000.00**	**20,112.65**			

HARLAN COUNTY HIGHWAY STREET FUND REVENUE						Code	Description
					Fund	0300	HIGHWAY STREET FUND
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**104,533.20**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Intergovernmental State						
347-50	HIGHWAY STREET BUYBACK PROGRAM	102,713.04	96,591.00	0.00	99,379.11	99,379.11	99,379.11
	Intergovernmental State Totals	***102,713.04***	***96,591.00***	***0.00***	***99,379.11***	***99,379.11***	***99,379.11***
	Transfers						
590-02	TRANSFERS INTER-FUND	0.00	0.00	0.00	96,590.89	96,590.89	96,590.89
	Transfers Totals	***0.00***	***0.00***	***0.00***	***96,590.89***	***96,590.89***	***96,590.89***
	TOTAL REVENUE AVAILABLE	**207,246.24**	**96,591.00**	**0.00**	**195,970.00**	**195,970.00**	**195,970.00**
	Less: EXPENDITURES	**207,246.24**	**96,591.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

HARLAN COUNTY HIGHWAY BRIDGE FUND REVENUE

					Code	Description
				Fund	0650	HIGHWAY BRIDGE FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**78,872.32**	**0.00**	**0.00**	**166,307.04**	**166,307.04**	**166,307.04**
	Intergovernmental State						
347-60	HIGHWAY BRIDGE BUYBACK PROGRAM	54,793.17	69,717.00	166,307.04	74,900.96	74,900.96	74,900.96
	Intergovernmental State Totals	*54,793.17*	*69,717.00*	*166,307.04*	*74,900.96*	*74,900.96*	*74,900.96*
	TOTAL REVENUE AVAILABLE	**133,665.49**	**69,717.00**	**166,307.04**	**241,208.00**	**241,208.00**	**241,208.00**
	Less: EXPENDITURES	**133,665.49**	**69,717.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**166,307.04**			

HARLAN COUNTY ROAD/BRIDGE CONSTRUCTION FUND REVENUE

					Code	Description
				Fund	0800	ROAD/BRIDGE CONSTRUCTION FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**BEGINNING BALANCE**	**12,563.73**	**8,094.16**	**8,094.16**	**1,824,628.16**	**1,824,628.16**	**1,824,628.16**
	Intergovernmental State						
347-10	ROAD/BRIDGE PROJECT COSTS	0.00	0.00	1,650,000.00	0.00	0.00	0.00
	Intergovernmental State Totals	***0.00***	***0.00***	***1,650,000.00***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS REVENUE	0.00	0.84	0.00	0.84	0.84	0.84
	Other Fees and Miscellaneous Totals	***0.00***	***0.84***	***0.00***	***0.84***	***0.84***	***0.84***
	Transfers						
590-02	TRANSFERS INTER-FUND	0.00	241,905.00	250,000.00	450,000.00	450,000.00	450,000.00
	Transfers Totals	***0.00***	***241,905.00***	***250,000.00***	***450,000.00***	***450,000.00***	***450,000.00***
	TOTAL REVENUE AVAILABLE	**12,563.73**	**250,000.00**	**1,908,094.16**	**2,274,629.00**	**2,274,629.00**	**2,274,629.00**
	Less: EXPENDITURES	**4,469.57**	**250,000.00**	**83,466.00**			
	BALANCE FORWARD/CASH RESERVE	**8,094.16**	**0.00**	**1,824,628.16**			

HARLAN COUNTY SHERIFF EQUIPMENT SINKING FUND REVENUE

					Code	Description
				Fund	0901	SHERIFF EQUIPMENT SINKING FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**72,223.00**	**38,124.00**	**38,124.00**	**38,124.00**	**38,124.00**	**38,124.00**
	Transfers						
590-02	INTERFUND TRANSFER	12,000.00	76.00	0.00	0.00	0.00	0.00
	Transfers Totals	***12,000.00***	***76.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**84,223.00**	**38,200.00**	**38,124.00**	**38,124.00**	**38,124.00**	**38,124.00**
	Less: EXPENDITURES	**46,099.00**	**38,200.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**38,124.00**	**0.00**	**38,124.00**			

HARLAN COUNTY COURTHOUSE IMPROVEMENT SINKING FUND REVENUE

					Code	Description
				Fund	0941	COURTHOUSE IMPROVEMENT SINKING FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**183,918.83**	**43,413.43**	**43,413.43**	**673.02**	**673.02**	**673.02**
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS REVENUE	0.00	0.57	0.00	0.98	0.98	0.98
	Other Fees and Miscellaneous Totals	***0.00***	***0.57***	***0.00***	***0.98***	***0.98***	***0.98***
	Transfers						
590-02	TRANSFER INTER-FUND	0.00	1,586.00	0.00	9,326.00	9,326.00	9,326.00
	Transfers Totals	***0.00***	***1,586.00***	***0.00***	***9,326.00***	***9,326.00***	***9,326.00***
	TOTAL REVENUE AVAILABLE	**183,918.83**	**45,000.00**	**43,413.43**	**10,000.00**	**10,000.00**	**10,000.00**
	Less: EXPENDITURES	**140,505.40**	**45,000.00**	**42,740.41**			
	BALANCE FORWARD/CASH RESERVE	**43,413.43**	**0.00**	**673.02**			

HARLAN COUNTY ROAD EQUIPMENT SINKING FUND REVENUE

					Code	Description
				Fund	0950	ROAD EQUIPMENT SINKING FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**324,900.00**	**372,630.00**	**372,630.00**	**24,430.00**	**24,430.00**	**24,430.00**
	Transfers						
590-02	TRANSFERS INTER-FUND	350,000.00	370.00	0.00	0.00	0.00	0.00
	Transfers Totals	***350,000.00***	***370.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**674,900.00**	**373,000.00**	**372,630.00**	**24,430.00**	**24,430.00**	**24,430.00**
	Less: EXPENDITURES	**302,270.00**	**373,000.00**	**348,200.00**			
	BALANCE FORWARD/CASH RESERVE	**372,630.00**	**0.00**	**24,430.00**			

HARLAN COUNTY TOURISM FUND REVENUE

					Code	Description
				Fund	0990	TOURISM FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**26,380.99**	**30,805.76**	**30,805.76**	**31,603.72**	**31,603.72**	**31,603.72**
	Taxes						
315-00	LODGING TAX - COUNTY VISITOR PROM.	25,976.24	24,000.24	21,634.94	21,502.28	21,502.28	21,502.28
	Taxes Totals	*25,976.24*	*24,000.24*	*21,634.94*	*21,502.28*	*21,502.28*	*21,502.28*
	TOTAL REVENUE AVAILABLE	**52,357.23**	**54,806.00**	**52,440.70**	**53,106.00**	**53,106.00**	**53,106.00**
	Less: EXPENDITURES	**21,551.47**	**38,576.00**	**20,836.98**			
	BALANCE FORWARD/CASH RESERVE	**30,805.76**	**16,230.00**	**31,603.72**			

HARLAN COUNTY REAPPRAISAL REVENUE

					Code	Description
				Fund	1100	REAPPRAISAL
				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**	**38,687.25**	**9,745.25**	**9,745.25**	**29,745.25**	**29,745.25**	**29,745.25**
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS REVENUE	0.00	0.75	0.00	0.75	0.75	0.75
	Other Fees and Miscellaneous Totals	***0.00***	***0.75***	***0.00***	***0.75***	***0.75***	***0.75***
	Transfers						
590-02	TRANSFERS INTER-FUND	0.00	12,000.00	20,000.00	12,000.00	12,000.00	12,000.00
	Transfers Totals	***0.00***	***12,000.00***	***20,000.00***	***12,000.00***	***12,000.00***	***12,000.00***
	TOTAL REVENUE AVAILABLE	**38,687.25**	**21,746.00**	**29,745.25**	**41,746.00**	**41,746.00**	**41,746.00**
	Less: EXPENDITURES	**28,942.00**	**20,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**9,745.25**	**1,746.00**	**29,745.25**			

HARLAN COUNTY PRESERVATION & MODERNIZATION FUND REVENUE

					Code	Description
				Fund	1150	PRESERVATION & MODERNIZATION FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**4,396.63**	**7,118.63**	**7,118.63**	**4,677.46**	**4,677.46**	**4,677.46**
	Register of Deeds						
394-01	FILING AND RECORDING FEES	2,722.00	2,709.37	3,071.50	3,052.54	3,052.54	3,052.54
	Register of Deeds Totals	*2,722.00*	*2,709.37*	*3,071.50*	*3,052.54*	*3,052.54*	*3,052.54*
	TOTAL REVENUE AVAILABLE	**7,118.63**	**9,828.00**	**10,190.13**	**7,730.00**	**7,730.00**	**7,730.00**
	Less: EXPENDITURES	**0.00**	**8,000.00**	**5,512.67**			
	BALANCE FORWARD/CASH RESERVE	**7,118.63**	**1,828.00**	**4,677.46**			

HARLAN COUNTY VETERANS' AID FUND REVENUE

					Code	Description
				Fund	1900	VETERANS' AID FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**8ET FUND BALANCE 7-1**	**11,204.48**	**11,060.10**	**11,060.10**	**11,150.76**	**11,150.76**	**11,150.76**
	Other Fees and Miscellaneous						
510-01	INTEREST ON INVESTMENTS	92.32	89.90	90.66	90.24	90.24	90.24
	Other Fees and Miscellaneous Totals	***92.32***	***89.90***	***90.66***	***90.24***	***90.24***	***90.24***
	TOTAL REVENUE AVAILABLE	**11,296.80**	**11,150.00**	**11,150.76**	**11,241.00**	**11,241.00**	**11,241.00**
	Less: EXPENDITURES	**236.70**	**11,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**11,060.10**	**150.00**	**11,150.76**			

HARLAN COUNTY OPIOID RECOVERY FUND REVENUE

					Code	Description
				Fund	2320	OPIOID RECOVERY FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**4,077.75**	**11,057.16**	**11,057.16**	**16,637.78**	**16,637.78**	**16,637.78**
	Other Fees and Miscellaneous						
531-01	OPIOID RECOVERY	6,979.41	6,749.84	5,580.62	5,502.22	5,502.22	5,502.22
	Other Fees and Miscellaneous Totals	***6,979.41***	***6,749.84***	***5,580.62***	***5,502.22***	***5,502.22***	***5,502.22***
	TOTAL REVENUE AVAILABLE	**11,057.16**	**17,807.00**	**16,637.78**	**22,140.00**	**22,140.00**	**22,140.00**
	Less: EXPENDITURES	**0.00**	**17,807.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**11,057.16**	**0.00**	**16,637.78**			

HARLAN COUNTY STOP REVENUE

					Code	Description
				Fund	2356	STOP
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**2,650.22**	**2,810.22**	**2,810.22**	**3,290.22**	**3,290.22**	**3,290.22**
	County Attorney						
396-08	STOP PROGRAM FEES	160.00	150.00	480.00	459.78	459.78	459.78
	County Attorney Totals	***160.00***	***150.00***	***480.00***	***459.78***	***459.78***	***459.78***
	Other Fees and Miscellaneous						
540-01	MISC. REVENUE	0.00	0.78	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.78***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**2,810.22**	**2,961.00**	**3,290.22**	**3,750.00**	**3,750.00**	**3,750.00**
	Less: EXPENDITURES	**0.00**	**2,810.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**2,810.22**	**151.00**	**3,290.22**			

HARLAN COUNTY DRUG TRUST FUND REVENUE

					Code	Description
				Fund	2360	DRUG TRUST FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**10,284.24**	**10,284.24**	**10,284.24**	**10,284.24**	**10,284.24**	**10,284.24**
	Other Fees and Miscellaneous						
540-01	MISC. REVENUE	0.00	0.76	0.00	0.76	0.76	0.76
	Other Fees and Miscellaneous Totals	***0.00***	***0.76***	***0.00***	***0.76***	***0.76***	***0.76***
	TOTAL REVENUE AVAILABLE	**10,284.24**	**10,285.00**	**10,284.24**	**10,285.00**	**10,285.00**	**10,285.00**
	Less: EXPENDITURES	**0.00**	**10,285.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**10,284.24**	**0.00**	**10,284.24**			

HARLAN COUNTY SHERIFF GRANT FUND REVENUE

					Code	Description
				Fund	2501	SHERIFF GRANT FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Transfers						
590-02	TRANSFERS INTER-FUND	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
	Transfers Totals	***0.00***	***0.00***	***0.00***	***10,000.00***	***10,000.00***	***10,000.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**0.00**	**0.00**	**10,000.00**	**10,000.00**	**10,000.00**
	Less: EXPENDITURES	**0.00**	**0.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

HARLAN 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**	**485,901.02**	**495,883.05**	**495,883.05**	**0.00**	**0.00**	**0.00**
	Intergovernmental Federal						
339-26	TRIBAL CONSISTENCY FUNDS	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						
540-01	REIMBRUSEMENT	0.00	0.95	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.95***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**535,901.02**	**495,884.00**	**495,883.05**	**0.00**	**0.00**	**0.00**
	Less: EXPENDITURES	**40,017.97**	**495,884.00**	**495,883.05**			
	BALANCE FORWARD/CASH RESERVE	**495,883.05**	**0.00**	**0.00**			

HARLAN COUNTY INHERITANCE TAX FUND REVENUE

		Code	Description
	Fund	2700	INHERITANCE TAX FUND
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**1,357,108.89**	**1,663,911.17**	**1,663,911.17**	**1,058,636.47**	**1,058,636.47**	**1,058,636.47**
	Taxes						
310-01	INHERITANCE TAX	557,942.67	425,000.00	208,769.33	485,000.00	485,000.00	485,000.00
310-02	INTEREST ON INHERITANCE TAX	1,359.61	1,349.83	13.87	13.53	13.53	13.53
	Taxes Totals	*559,302.28*	*426,349.83*	*208,783.20*	*485,013.53*	*485,013.53*	*485,013.53*
	TOTAL REVENUE AVAILABLE	**1,916,411.17**	**2,090,261.00**	**1,872,694.37**	**1,543,650.00**	**1,543,650.00**	**1,543,650.00**
	Less: EXPENDITURES	**252,500.00**	**2,085,000.00**	**814,057.90**			
	BALANCE FORWARD/CASH RESERVE	**1,663,911.17**	**5,261.00**	**1,058,636.47**			

HARLAN COUNTY LOTTERY FUND REVENUE

					Code	Description
				Fund	2800	LOTTERY FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE 7-1**	**942.49**	**848.51**	**848.51**	**852.30**	**852.30**	**852.30**
	Other Fees and Miscellaneous						
510-01	INTEREST ON INVESTMENTS	6.02	1.49	3.79	2.70	2.70	2.70
	Other Fees and Miscellaneous Totals	*6.02*	*1.49*	*3.79*	*2.70*	*2.70*	*2.70*
	TOTAL REVENUE AVAILABLE	**948.51**	**850.00**	**852.30**	**855.00**	**855.00**	**855.00**
	Less: EXPENDITURES	**100.00**	**850.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**848.51**	**0.00**	**852.30**			

HARLAN COUNTY 911 EMERGENCY REVENUE

					Code	Description
				Fund	2910	911 EMERGENCY
				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**	**3,415.59**	**3,229.17**	**3,229.17**	**3,127.68**	**3,127.68**	**3,127.68**
	County Sheriff						
395-09	911 SURCHARGES	5,214.30	5,200.83	3,828.78	3,822.32	3,822.32	3,822.32
	County Sheriff Totals	***5,214.30***	***5,200.83***	***3,828.78***	***3,822.32***	***3,822.32***	***3,822.32***
	Transfers						
590-02	INTERFUND TRANSFERS	0.00	1,570.00	0.00	0.00	0.00	0.00
	Transfers Totals	***0.00***	***1,570.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**8,629.89**	**10,000.00**	**7,057.95**	**6,950.00**	**6,950.00**	**6,950.00**
	Less: EXPENDITURES	**5,400.72**	**10,000.00**	**3,930.27**			
	BALANCE FORWARD/CASH RESERVE	**3,229.17**	**0.00**	**3,127.68**			

HARLAN COUNTY SHERIFF'S COMMISSARY REVENUE

					Code	Description
				Fund	2965	SHERIFF'S COMMISSARY
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**1,528.67**	**1,445.33**	**1,445.33**	**1,437.31**	**1,437.31**	**1,437.31**
	County Jail						
397-21	SALE OF COMMISSARY ITEMS	96.00	100.67	534.00	522.69	522.69	522.69
	County Jail Totals	*96.00*	*100.67*	*534.00*	*522.69*	*522.69*	*522.69*
	TOTAL REVENUE AVAILABLE	**1,624.67**	**1,546.00**	**1,979.33**	**1,960.00**	**1,960.00**	**1,960.00**
	Less: EXPENDITURES	**179.34**	**1,200.00**	**542.02**			
	BALANCE FORWARD/CASH RESERVE	**1,445.33**	**346.00**	**1,437.31**			

HARLAN COUNTY HOSPITAL BOND FUND REVENUE

		Code	Description
	Fund	3100	HOSPITAL BOND FUND
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**186,074.69**	**134,180.40**	**134,180.40**	**98,880.66**	**98,880.66**	**98,880.66**
	Taxes						
300-00	PROPERTY TAXES	293,656.22	342,602.00	304,574.28	286,225.00	286,225.00	286,225.00
	Taxes Totals	***293,656.22***	***342,602.00***	***304,574.28***	***286,225.00***	***286,225.00***	***286,225.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	3,677.85	0.00	3,752.75	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT - L.B. 367	32,142.30	0.00	39,820.51	0.00	0.00	0.00
346-01	PRO-RATE MOTOR VEHICLE TAX	832.69	600.00	650.28	600.00	600.00	600.00
346-02	CARLINE TAX ALLOCATION	110.41	100.00	92.05	75.00	75.00	75.00
	Intergovernmental State Totals	***36,763.25***	***700.00***	***44,315.59***	***675.00***	***675.00***	***675.00***
	Other Intergovernmental						
353-02	IN LIEU OF TAX = 5% GROSS REVENUE	2,269.76	2,200.00	2,300.26	2,200.00	2,200.00	2,200.00
353-03	IN LIEU OF TAXES - LRNRD	79.90	0.00	0.00	0.00	0.00	0.00
	Other Intergovernmental Totals	***2,349.66***	***2,200.00***	***2,300.26***	***2,200.00***	***2,200.00***	***2,200.00***
	County Treasurer						
361-01	HOMESTEAD EXEMPTION COMM	-36.80	0.00	-37.53	0.00	0.00	0.00
	County Treasurer Totals	***-36.80***	***0.00***	***-37.53***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
510-01	INTEREST ON INVESTMENTS	5,433.38	3,500.60	3,607.66	2,119.34	2,119.34	2,119.34
	Other Fees and Miscellaneous Totals	***5,433.38***	***3,500.60***	***3,607.66***	***2,119.34***	***2,119.34***	***2,119.34***
	County Hospital						
570-01	HOSPITAL REVENUE - BOND FUND	5,850.00	4,290.00	4,290.00	2,340.00	2,340.00	2,340.00
	County Hospital Totals	***5,850.00***	***4,290.00***	***4,290.00***	***2,340.00***	***2,340.00***	***2,340.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**236,434.18**	**144,871.00**	**188,656.38**	**106,215.00**	**106,215.00**	**106,215.00**
	TOTAL PROPERTY TAXES	**293,656.22**	**342,602.00**	**304,574.28**	**286,225.00**	**286,225.00**	**286,225.00**
	TOTAL REVENUE AVAILABLE	**530,090.40**	**487,473.00**	**493,230.66**	**392,440.00**	**392,440.00**	**392,440.00**
	Less: EXPENDITURES	**395,910.00**	**394,890.00**	**394,350.00**			
	BALANCE FORWARD/CASH RESERVE	**134,180.40**	**92,583.00**	**98,880.66**			