2025 - 2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
HOWARD COUNTY

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

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

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

The Undersigned Clerk/Board Member Hereby Certifies:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
GENERAL		2,550,597.75	2,550,597.75
Total All Funds	0.00	2,550,597.75	2,550,597.75

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?

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

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

Total Certified Valuation	1,791,238,453

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

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	0.00
Interest	0.00
Total Bonded Indebtedness	0.00

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"See Summary of Significant Forecast Assumptions"

HOWARD COUNTY

BUDGET MESSAGE

The County continues to budget to provide ongoing services for County residents and property owners. The County has also budgeted to provide maintenance and repair of roads and bridges in the County. The County tax asking for 2025-2026 of $2,550,598 has increased in order to cover increased costs to provide services. This will enable to the County to continue to provide services necessary for County residents while maintaining a reserve cash balance for emergencies. The Treasurer maintains a $1,000 petty cash fund. Planning and Zoning maintains a $25 petty cash fund as well.

Kathy Hirschman

Chairperson of County Board

HOWARD COUNTY RESOLUTION 2025-22

RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2025, to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the County Board on the 23rd day of September, 2025.

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

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

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

DATED AND PASSED THIS 23rd DAY OF September, 2025.

COUNTY BOARD

Kathy Hirschman

STATE OF NEBRASKA
HOWARD COUNTY SS.
FILED FOR RECORD
MO September DAY 23 20 25
AT 2:30 O'CLOCK P M. RECORDED
IN BOOK Resolutions PAGE 38
Brenda Kennedy COUNTY CLERK
BY

HOWARD COUNTY

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

Year Ended June 30, 2026

This financial forecast presents, to the best of the board's knowledge and belief, the expected receipts and disbursements of Howard County for the forecast period. Accordingly, the forecast reflects the board's judgment as of September 17, 2025, the date of this forecast, of expected conditions and its expected course of action. The presentation of prospective information is for compliance with Nebraska law requiring political subdivisions to file an annual budget with their respective county clerk and the State Auditor's office. The assumptions disclosed herein are those that the board believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending June 30, 2026

Forecasted results for the year ending June 30, 2026 were based upon the historical results of operations for the year ending June 30, 2025, as well as any additional anticipated requirements for 2025-2026 based on input from management and the governing board.

HOWARD COUNTY
CORRESPONDENCE INFORMATION

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

NAME	Howard County
ADDRESS	PO Box 25
CITY & ZIP CODE	St. Paul 68873
TELEPHONE	308-754-4343
WEBSITE	howardcounty.ne.gov

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Kathy Hirschman	Brenda Klanecky	Contryman Associates, PC
TITLE / FIRM NAME	Board Chair	County Clerk	Jada L. Thompson, CPA
TELEPHONE	308-750-7185	308-754-4343	308-382-5720
EMAIL ADDRESS	hcclerk@howardcountyne.gov	hcclerk@howardcountyne.gov	jthompson@capc.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

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Howard 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)	**$ 2,483,323.04**	
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) 2,483,323.04**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 2,483,445.50 (13)

Growth Percentage per County Assessor

13,661,736.00 (2025 Growth Value) / 1,616,656,018.00 (2024 Total Valuation) = 0.85% (14a)

20,986.64 Increase due to Growth (14)

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

Inflation Percentage

5.17% (15a)

128,394.13 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)	124,172.28

Total Exceptions Utilized *(Total lines 16 through 24)*	(25)	124,172.28
2025-2026 Total Property Tax Request Authority *(Total Lines 12, 14, 15, 25)*	(26)	2,756,876.09
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	2,550,597.75
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)	206,278.34

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Howard 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)	$ 124,172.28
Less: Amount used this year *(from Computation From, Line 24) (cannot exceed Line 1)*	(2)	124,172.28
Add: Unused Authority created this year *(from Computation From, Line 28)*	(3)	206,278.34
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	206,278.34

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**

HOWARD 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)	$2,483,323.04
Base Limitation Percent Increase (2%)	2.00%	(2)	
Real Growth Percentage Increase			
$13,661,736.00 / $1,616,656,018.00 =	0.85%	(3)	
2025 Real Growth Value per Assessor / Prior Year Total Valuation per Assessor			
Total Allowable Growth Percentage Increase (Line 2 + Line 3)		(4)	2.85%
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)		(5)	$70,774.71
TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)		(6)	$2,554,097.75

Actual Property Tax Request

2025 - 2026 ACTUAL Total Property Tax Request *(Total Personal and Real Property Required from Cover Page)*		(7)	$2,550,597.75

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.

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HOWARD COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	(Column B)	(Column C)	(Column D)	(Column E)	(Column F)
Countywide Entities					
GENERAL	2,550,597.75	-	1,791,238,453	0.142393	0.000000
Total County Budgeted Countywide Entities				**0.142393**	
Other Countywide Entities					
Ag. Society				0.002851	
Historical Society				0.000779	
Total Countywide Levy				**0.146023**	
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			0	0.000000	
Other entities property taxes designated for interlocal agreements			0	0.000000	
Total County Levy Authority (Cannot exceed 50 cents)				**0.450000**	**(1)**
Levy Limit Analysis					
Countywide Levy				0.146023	
Fire District - Largest General Levy Authority granted by the County Board				0.025158	
Township - Largest General Levy Authority granted by the County Board				0.000000	
Cemetery District - Largest General Levy Authority granted by the County Board				0.000000	
Irrigation District - Largest General Levy Authority granted by the County Board				0.000000	
Drainage - Largest General Levy Authority granted by the County Board				0.000000	
Rural Water District - Largest General Levy Authority granted by the County Board				0.000000	
Other Districts - Largest General Levy Authority granted by the County Board				0.024848	
Largest Possible District Levy				**0.196029**	**(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.

HOWARD COUNTY

County Treasurer Summary of Uncollected Taxes

Tax Year	Amount
2024	$4,559,248.73
2023	$2,409.32
2022	$389.32

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HOWARD 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	1,024,722.20	102,000.00	0.00	0.00	1,126,722.20
Public Safety - Law Enforcement	1,253,477.00	99,742.54	0.00	0.00	1,353,219.54
Public Safety - Other	54,860.00	28,247.89	0.00	48,000.00	131,107.89
Public Works - Highways & Roads	2,150,333.00	1,140,591.98	0.00	0.00	3,290,924.98
Public Works - Other	68,404.00	0.00	0.00	0.00	68,404.00
Public Health & Social Services	39,910.00	0.00	0.00	0.00	39,910.00
Culture and Recreation	19,000.00	0.00	0.00	0.00	19,000.00
Community Development	100,000.00	0.00	0.00	0.00	100,000.00
Miscellaneous	2,383,632.00	760,000.00	0.00	200,000.00	3,343,632.00
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	31,681,900.00	0.00	0.00	0.00	31,681,900.00
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	38,776,238.20	2,130,582.41	0.00	248,000.00	41,154,820.61

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

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HOWARD COUNTY

Summary of All Funds

	Actual 2023-2024 (1)	Actual 2024-2025 (2)	Requested 2025-2026 (3)	Proposed 2025-2026 (4)	Adopted 2025-2026 (5)
Disbursements and Transfers:					
Operating Expenses	31,066,572.95	33,851,236.42	7,156,005.89	38,776,238.20	38,776,238.20
Capital Outlay	544,795.48	1,836,385.03	2,361,757.41	2,130,582.41	2,130,582.41
Debt Service	0.00	0.00	0.00	0.00	0.00
Transfers Out	346,292.06	779,318.94	248,000.00	248,000.00	248,000.00
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Disbursements and Transfers	31,957,660.49	36,466,940.39	9,765,763.30	41,154,820.61	41,154,820.61
Balance, Receipts and Transfers:					
Net Cash Balance	5,884,689.09	5,269,731.30	3,264,630.25	3,264,630.25	3,264,630.25
Intergovernmental Federal	99,998.89	12,847.35	17,000.00	17,000.00	17,000.00
Intergovernmental State	2,538,403.67	2,579,786.76	2,475,046.95	2,475,046.95	2,475,046.95
Intergovernmental Local	26,213,934.01	28,906,074.06	1,385,050.00	33,071,619.87	33,071,619.87
Personal and Real Property Taxes	2,144,074.07	2,183,812.25	3,831,696.89	2,483,562.31	2,550,597.75
Transfers In	346,292.06	779,318.92	248,000.00	248,000.00	248,000.00
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Resources Available	37,227,391.79	39,731,570.64	11,221,424.09	41,559,859.38	41,626,894.82
Balance Forward/Cash Reserve	5,269,731.30	3,264,630.25	1,455,660.79	405,038.77	472,074.21
Cash Reserve Percentage					1%

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HOWARD COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	601	COUNTY BOARD
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARIES	76,350.00	77,550.00	77,549.94	79,050.00	79,050.00	79,050.00
1-0803	PRINCIPAL LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***76,350.00***	***77,550.00***	***77,549.94***	***79,050.00***	***79,050.00***	***79,050.00***
	Operating Expenses						
2-1704	MILEAGE ALLOWANCE	1,394.94	2,000.00	1,669.18	2,000.00	2,000.00	2,000.00
2-1710	CONVENTION/WORKSHOP EXPENSE	2,624.50	3,000.00	2,602.50	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	***4,019.44***	***5,000.00***	***4,271.68***	***5,000.00***	***5,000.00***	***5,000.00***
	Supplies and Materials						
3-0118	STATIONARY/ENVELOPES	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***
	Transfers Out						
7-0200	INTER-FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-601 COUNTY BOARD TOTAL		**80,369.44**	**82,550.00**	**81,821.62**	**84,050.00**	**84,050.00**	**84,050.00**

HOWARD COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	602	COUNTY CLERK
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	66,499.98	68,500.00	68,500.00	70,500.00	70,500.00	70,500.00
1-0201	CHIEF DEPUTY'S SALARY	51,870.00	53,430.00	53,430.00	55,000.00	55,000.00	55,000.00
1-0305	CLERICAL SALARY	34,202.93	36,500.00	36,229.21	38,875.00	38,875.00	38,875.00
1-0405	P/T CLERICAL SALARY	451.50	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	347.80	500.00	575.15	500.00	500.00	500.00
1-0803	INSURANCE BUY OUT	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***153,372.21***	***158,930.00***	***158,734.36***	***164,875.00***	***164,875.00***	***164,875.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELLULAR TELEPHONE	360.00	360.00	360.00	360.00	360.00	360.00
2-0609	MAINTENANCE REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	971.03	1,000.00	961.20	3,700.00	3,700.00	3,700.00
2-1200	OFFICE EQUIPMENT REPAIR	32.58	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	668.74	700.00	451.76	700.00	700.00	700.00
2-1710	CONVENTION/WORKSHOP EXPENSE	876.51	900.00	509.80	900.00	900.00	900.00
2-1801	DUES, SUB, REG, & TRAINING	485.00	500.00	530.00	600.00	600.00	600.00
2-7000	MICROFILMING/PHOTOSTAT	6,592.73	6,000.00	6,613.00	1,440.00	1,440.00	1,440.00
2-9900	MISCELLANEOUS	0.00	100.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***9,986.59***	***9,560.00***	***9,425.76***	***7,700.00***	***7,700.00***	***7,700.00***
	Supplies and Materials						
3-0100	REGISTER OF DEEDS MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
3-0101	OFFICE SUPPLIES	2,104.44	2,000.00	2,066.67	2,000.00	2,000.00	2,000.00
3-0118	STATIONARY/ENVELOPES	257.48	500.00	410.99	500.00	500.00	500.00
	Supplies and Materials Totals	***2,361.92***	***2,500.00***	***2,477.66***	***2,500.00***	***2,500.00***	***2,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	564.90	4,000.00	1,143.23	4,000.00	4,000.00	4,000.00
	Capital Outlay Totals	***564.90***	***4,000.00***	***1,143.23***	***4,000.00***	***4,000.00***	***4,000.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-602 COUNTY CLERK TOTAL		**166,285.62**	**174,990.00**	**171,781.01**	**179,075.00**	**179,075.00**	**179,075.00**

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HOWARD COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	603	COUNTY TREASURER
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	64,000.02	66,000.00	66,000.00	68,000.00	68,000.00	68,000.00
1-0201	CHIEF DEPUTY'S SALARY	23,237.50	51,480.00	51,480.00	52,260.00	53,040.00	53,040.00
1-0305	CLERICAL SALARY	57,057.84	40,061.00	39,930.51	41,247.00	41,405.00	41,405.00
1-0405	CLERICAL P/T SALARY	0.00	20,000.00	8,910.82	20,000.00	18,000.00	18,000.00
1-0500	OVERTIME	713.15	500.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***145,008.51***	***178,041.00***	***166,321.33***	***181,507.00***	***180,445.00***	***180,445.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	10,706.98	9,000.00	10,767.18	9,942.00	9,942.00	9,942.00
2-1200	OFFICE EQUIPMENT REPAIR	358.35	700.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	758.07	1,000.00	911.45	1,000.00	1,000.00	1,000.00
2-1710	CONVENTION/WORKSHOP EXPENSE	628.85	800.00	800.00	800.00	800.00	800.00
2-1801	DUES, SUB, REG, & TRAINING	405.00	600.00	277.00	600.00	600.00	600.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***12,857.25***	***12,100.00***	***12,755.63***	***12,342.00***	***12,342.00***	***12,342.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	5,926.40	6,220.00	4,993.04	6,220.00	6,220.00	6,220.00
3-0118	STATIONARY/ENVELOPES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***5,926.40***	***6,220.00***	***4,993.04***	***6,220.00***	***6,220.00***	***6,220.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	1,984.97	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
	Capital Outlay Totals	***1,984.97***	***2,800.00***	***2,800.00***	***2,800.00***	***2,800.00***	***2,800.00***
0100-603 COUNTY TREASURER TOTAL		**165,777.13**	**199,161.00**	**186,870.00**	**202,869.00**	**201,807.00**	**201,807.00**

HOWARD COUNTY GENERAL

						Code	Description
					Fund	0100	GENERAL
					Function	605	COUNTY ASSESSOR
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	64,999.98	67,000.00	67,000.00	69,000.00	69,000.00	69,000.00
1-0201	CHIEF DEPUTY'S SALARY	50,700.00	52,260.00	52,260.00	53,820.00	53,820.00	53,820.00
1-0305	CLERICAL SALARY P/T	3,459.39	5,500.00	5,136.01	6,500.00	6,500.00	6,500.00
1-0405	CLERICAL SALARY	39,230.42	40,872.00	43,201.00	40,872.00	40,872.00	40,872.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***158,389.79***	***165,632.00***	***167,597.01***	***170,192.00***	***170,192.00***	***170,192.00***
	Operating Expenses						
2-0210	CELLULAR TELEPHONE	360.00	360.00	360.00	360.00	360.00	360.00
2-1100	DATA PROCESSING COSTS	13,035.00	13,100.00	14,742.12	15,380.00	15,380.00	15,380.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	1,662.76	1,500.00	1,861.54	2,000.00	2,000.00	2,000.00
2-1710	CONVENTION/WORKSHOP EXPENSE	2,187.55	2,000.00	1,970.73	2,000.00	2,000.00	2,000.00
2-1801	DUES, SUB, REG & TRAINING	830.00	3,000.00	2,887.88	3,000.00	3,000.00	3,000.00
2-3900	CONTRACT FOR REAPPRAISAL	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***18,075.31***	***19,960.00***	***21,822.27***	***22,740.00***	***22,740.00***	***22,740.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,761.54	3,200.00	1,958.76	3,400.00	3,400.00	3,400.00
3-0118	STATIONARY/ENVELOPES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***2,761.54***	***3,200.00***	***1,958.76***	***3,400.00***	***3,400.00***	***3,400.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	619.80	1,500.00	0.00	1,500.00	1,500.00	1,500.00
5-1400	MISCELLANEOUS-GAS AND OIL	999.80	2,000.00	613.01	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***1,619.60***	***3,500.00***	***613.01***	***3,500.00***	***3,500.00***	***3,500.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-605 COUNTY ASSESSOR TOTAL		**180,846.24**	**192,292.00**	**191,991.05**	**199,832.00**	**199,832.00**	**199,832.00**

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HOWARD COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	607	ELECTION CO MMISSIONER
Line Item	Description	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						
1-0409	ELECTIONS P/T SALARY	10,745.00	10,000.00	90.00	10,000.00	10,000.00	10,000.00
1-0410	SEASONAL / POLL WORKERS	10,434.16	15,000.00	9,875.11	15,000.00	15,000.00	15,000.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***21,179.16***	***25,000.00***	***9,965.11***	***25,000.00***	***25,000.00***	***25,000.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	SPECIAL ELECTION	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	421.01	400.00	270.68	400.00	400.00	400.00
2-1710	CONVENTION/WORKSHOP EXPENSE	0.00	300.00	0.00	300.00	300.00	300.00
2-1801	DUES, SUB, REG, & TRAINING	100.00	500.00	0.00	500.00	500.00	500.00
	Operating Expenses Totals	***521.01***	***1,200.00***	***270.68***	***1,200.00***	***1,200.00***	***1,200.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	749.18	1,000.00	286.44	1,000.00	1,000.00	1,000.00
3-0113	VOTING SUPPLIES	20,733.78	20,000.00	14,178.15	20,000.00	15,000.00	15,000.00
	Supplies and Materials Totals	***21,482.96***	***21,000.00***	***14,464.59***	***21,000.00***	***16,000.00***	***16,000.00***
	Equipment Rental						
4-0502	VOTING POLLS-RENTAL	0.00	750.00	375.00	750.00	750.00	750.00
	Equipment Rental Totals	***0.00***	***750.00***	***375.00***	***750.00***	***750.00***	***750.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	407.45	400.00	479.64	500.00	400.00	400.00
5-0900	VOTING BOOTHS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***407.45***	***400.00***	***479.64***	***500.00***	***400.00***	***400.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-607 ELECTION COMMISSIONER TOTAL		**43,590.58**	**48,350.00**	**25,555.02**	**48,450.00**	**43,350.00**	**43,350.00**

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HOWARD COUNTY GENERAL

						Code	Description
					Fund	0100	GENERAL
					Function	608	PLANNING AND 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						
1-0100	ADMINISTRATOR'S SALARY	24,128.52	25,460.00	25,333.50	26,988.00	26,500.00	26,500.00
1-0301	PLANNING & ZONING COMMISSION	1,425.00	1,980.00	675.00	1,980.00	1,980.00	1,980.00
1-0401	P/T ZONING BOARDS	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	P/T CLERICAL	10,734.26	14,670.00	11,145.13	15,098.00	12,000.00	12,000.00
	Personal Services Totals	***36,287.78***	***42,110.00***	***37,153.63***	***44,066.00***	***40,480.00***	***40,480.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	CELL PHONE ALLOWANCE	360.00	360.00	360.00	360.00	360.00	360.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	200.00	0.00	200.00	200.00	200.00
2-1700	ADMINISTRATORS - MILEAGE (CHERRI)	108.30	500.00	451.24	500.00	500.00	500.00
2-1704	PLANNING & ZONING MEMBERS MILEAGE	1,794.48	1,800.00	693.65	1,800.00	1,800.00	1,800.00
2-1710	WORKSHOP EXPENSE	1,048.00	900.00	911.70	1,180.00	1,180.00	1,180.00
2-1801	DUES, SUBS,REG & TRAINING	1,064.90	1,100.00	1,234.90	1,100.00	1,100.00	1,100.00
2-2500	CONSULTING FEES	0.00	0.00	0.00	400.00	400.00	400.00
2-7350	GIS MAPPING	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS/CONSULTING FEES	454.95	400.00	452.88	0.00	0.00	0.00
	Operating Expenses Totals	***4,830.63***	***5,260.00***	***4,104.37***	***5,540.00***	***5,540.00***	***5,540.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,548.28	1,100.00	1,945.44	1,700.00	1,620.00	1,620.00
	Supplies and Materials Totals	***1,548.28***	***1,100.00***	***1,945.44***	***1,700.00***	***1,620.00***	***1,620.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	500.00	1,988.78	500.00	500.00	500.00
	Capital Outlay Totals	***0.00***	***500.00***	***1,988.78***	***500.00***	***500.00***	***500.00***
0100-608 PLANNING AND ZONING TOTAL		**42,666.69**	**48,970.00**	**45,192.22**	**51,806.00**	**48,140.00**	**48,140.00**

HOWARD COUNTY GENERAL

						Code	Description
					Fund	0100	GENERAL
					Function	613	UNEMPLOYMENT 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						
2-9000	UNEMPLOYMENT	3,220.79	8,000.00	484.00	8,000.00	8,000.00	8,000.00
	Operating Expenses Totals	***3,220.79***	***8,000.00***	***484.00***	***8,000.00***	***8,000.00***	***8,000.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-613 UNEMPLOYMENT FUND TOTAL		**3,220.79**	**8,000.00**	**484.00**	**8,000.00**	**8,000.00**	**8,000.00**

HOWARD COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	621	CLERK OF DIST. COURT
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0201	DEPUTY SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	CLERICAL P/T SAL	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1710	CONVENTION/WORKSHOP EXP	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES, SUB, REG & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2-2416	DRUG PROGRAM COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2604	DISTRICT JUDGE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-621 CLERK OF DIST. COURT TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

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HOWARD COUNTY GENERAL

						Code	Description
					Fund	0100	GENERAL
					Function	622	COUNTY COURT
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES, SUB, REG, & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2-2602	COUNTY COURT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	SCANNING/MICROFILMING	0.00	0.00	0.00	0.00	0.00	0.00
2-7001	COPIER SERVICE CONTRACT	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	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0700	FURNITURE	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 TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-622 COUNTY COURT TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

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HOWARD COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	623	COURT - OTHER
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1200	OFFICE EQUIPMENT REPAIR	0.00	200.00	0.00	200.00	200.00	200.00
2-1801	DUES, SUB, REG, & TRAINING	238.00	300.00	188.00	300.00	300.00	300.00
2-2515	CONTRACTURAL SERVICES	17,159.64	18,024.00	18,017.64	18,603.20	18,603.20	18,603.20
2-7000	SCANNING / MICROFILMING	1,248.00	1,500.00	1,248.00	1,500.00	1,500.00	1,500.00
2-7001	COURT - OTHER	838.16	1,128.00	990.02	1,608.00	1,608.00	1,608.00
2-9900	MISCELLANEOUS	0.00	40.00	0.00	40.00	40.00	40.00
	Operating Expenses Totals	***19,483.80***	***21,192.00***	***20,443.66***	***22,251.20***	***22,251.20***	***22,251.20***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	778.76	3,250.00	921.62	3,250.00	3,250.00	3,250.00
	Supplies and Materials Totals	***778.76***	***3,250.00***	***921.62***	***3,250.00***	***3,250.00***	***3,250.00***
0100-623 COURT - OTHER TOTAL		**20,262.56**	**24,442.00**	**21,365.28**	**25,501.20**	**25,501.20**	**25,501.20**

HOWARD COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	630	DISTRICT COURT SECRETARY/ BAILIFF
Line Item	Description	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	DISTRICT COURT SECRETARY/BAILIFF	47,452.68	50,802.05	49,350.60	51,324.65	51,800.00	51,800.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0803	COUNTY SHARE INSURANCE	20,195.68	23,000.00	24,123.69	25,000.00	25,000.00	25,000.00
1-0804	COUNTY SHARE - BALIFF BUY DOWN	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	COUNTY SHARE - RETIREMENT	3,203.04	3,400.00	3,331.14	3,592.00	3,592.00	3,592.00
1-0901	REGULAR RETIREMENT COUNTY SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	FICA-COUNTY SHARE	3,176.23	3,700.00	3,209.26	3,074.00	3,965.00	3,965.00
	Personal Services Totals	***74,027.63***	***80,902.05***	***80,014.69***	***82,990.65***	***84,357.00***	***84,357.00***
	Operating Expenses						
2-1704	MILEAGE ALLOWANCE	3,935.41	5,000.00	4,100.90	5,000.00	5,000.00	5,000.00
2-1801	DUES, SUB, REG, TRAINING	718.50	900.00	774.00	900.00	900.00	900.00
2-7001	COPIER SERVICE CONTRACT	729.84	800.00	785.28	800.00	800.00	800.00
2-9000	MISCELLANEOUS	120.00	200.00	120.00	200.00	200.00	200.00
	Operating Expenses Totals	***5,503.75***	***6,900.00***	***5,780.18***	***6,900.00***	***6,900.00***	***6,900.00***
	Supplies and Materials						
3-0100	SUPPLIES	112.18	500.00	0.00	500.00	500.00	500.00
	Supplies and Materials Totals	***112.18***	***500.00***	***0.00***	***500.00***	***500.00***	***500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	199.99	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***199.99***	***0.00***	***0.00***	***0.00***
0100-630 DISTRICT COURT SECRETARY/BAILIFF TOTAL		**79,643.56**	**88,302.05**	**85,994.86**	**90,390.65**	**91,757.00**	**91,757.00**

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HOWARD COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	641	BUILDING & GROUNDS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0305	CUSTODIAL SERVICES	38,615.84	45,100.00	45,024.47	46,113.60	45,510.00	45,510.00
1-0500	CUSTODIAN OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***38,615.84***	***45,100.00***	***45,024.47***	***46,113.60***	***45,510.00***	***45,510.00***
	Operating Expenses						
2-0200	INTER-FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	UTILITIES	19,975.71	25,000.00	19,531.62	25,000.00	25,000.00	25,000.00
2-0502	WATER	1,221.84	1,500.00	1,136.04	1,500.00	1,500.00	1,500.00
2-0503	HEATING FUELS	6,337.94	9,000.00	5,781.08	7,000.00	7,000.00	7,000.00
2-0505	GARBAGE	1,247.10	1,500.00	1,355.10	1,500.00	1,500.00	1,500.00
2-0506	GENERATOR MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-0609	MAINTENANCE & REPAIRS	6,989.17	7,000.00	1,316.07	7,000.00	5,000.00	5,000.00
2-1610	LAWN EQUIPMENT REPAIR	286.04	500.00	548.77	1,000.00	500.00	500.00
2-1640	ELEVATOR MAINTENANCE & REPAIR	4,521.76	10,000.00	4,220.88	10,000.00	8,000.00	8,000.00
2-1680	HTG & COOLING MAIN CONTRACT/REPAIRS	12,466.13	15,000.00	3,326.97	15,000.00	10,000.00	10,000.00
2-4100	WEED CONTROL AND FERTILIZER	2,031.08	2,200.00	1,783.97	2,000.00	2,000.00	2,000.00
2-9900	MISCELLANEOUS	1,522.62	2,000.00	713.12	1,500.00	1,500.00	1,500.00
	Operating Expenses Totals	***56,599.39***	***73,700.00***	***39,713.62***	***71,500.00***	***62,000.00***	***62,000.00***
	Supplies and Materials						
3-0103	JANITORIAL SUPPLIES	3,218.44	4,000.00	5,265.16	4,000.00	4,000.00	4,000.00
3-0120	GROUNDS SUPPLIES	212.82	1,000.00	1,061.36	3,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***3,431.26***	***5,000.00***	***6,326.52***	***7,000.00***	***5,000.00***	***5,000.00***
	Equipment Rental						
4-0303	LAWN 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						
5-0315	EQUIPMENT REPLACEMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0319	JANITORIAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0320	MOWERS	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 TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-641 BUILDING & GROUNDS TOTAL		**98,646.49**	**123,800.00**	**91,064.61**	**124,613.60**	**112,510.00**	**112,510.00**

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HOWARD COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	645	EXTENSION OFFICE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0305	CLERICAL SALARY	24,934.07	26,000.00	25,636.83	37,000.00	27,000.00	27,000.00
1-0323	AG AGENT - AIDES SALARY	1,376.00	2,500.00	2,384.75	2,800.00	2,800.00	2,800.00
1-0326	AREA STAFF SUPP-HOME AGENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	91.83	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***26,401.90***	***28,500.00***	***28,021.58***	***39,800.00***	***29,800.00***	***29,800.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	2,499.38	3,200.00	2,393.67	3,200.00	3,200.00	3,200.00
2-1708	BOARD MEMBERS EXPENSES	422.48	500.00	372.52	500.00	500.00	500.00
2-7001	COPIER SERVICE CONTRACT	610.17	575.00	957.53	650.00	650.00	650.00
2-9900	MISC EXPENSE/WIFI EXPENSE	570.46	300.00	539.81	300.00	300.00	300.00
	Operating Expenses Totals	***4,102.49***	***4,575.00***	***4,263.53***	***4,650.00***	***4,650.00***	***4,650.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,006.11	1,300.00	771.70	1,200.00	1,200.00	1,200.00
	Supplies and Materials Totals	***1,006.11***	***1,300.00***	***771.70***	***1,200.00***	***1,200.00***	***1,200.00***
	Equipment Rental						
4-0500	BUILDING/FACILITIES RENT	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	2,178.97	800.00	0.00	800.00	800.00	800.00
	Capital Outlay Totals	***2,178.97***	***800.00***	***0.00***	***800.00***	***800.00***	***800.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-645 EXTENSION OFFICE TOTAL		**33,689.47**	**35,175.00**	**33,056.81**	**46,450.00**	**36,450.00**	**36,450.00**

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HOWARD COUNTY GENERAL

						Code	Description
					Fund	0100	GENERAL
					Function	649	COUNTY BUILDING
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0200	BUILDING-ACCRUAL	0.00	0.00	0.00	0.00	0.00	0.00
5-0230	COURTHOUSE REMODELING	36,492.52	10,000.00	0.00	10,000.00	10,000.00	10,000.00
5-1400	MISCELLANEOUS	752.48	60,000.00	11,527.60	80,000.00	80,000.00	80,000.00
	Capital Outlay Totals	***37,245.00***	***70,000.00***	***11,527.60***	***90,000.00***	***90,000.00***	***90,000.00***
	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***
0100-649 COUNTY BUILDING TOTAL		**37,245.00**	**70,000.00**	**11,527.60**	**90,000.00**	**90,000.00**	**90,000.00**

HOWARD COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	651	COUNTY SHERIFF
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	66,335.13	74,175.00	74,175.00	76,175.00	76,175.00	76,175.00
1-0200	CHIEF DEPUTY'S SALARY	63,537.87	66,015.75	67,835.58	68,640.00	68,558.00	68,558.00
1-0201	DEPUTY'S SALARIES	257,230.14	304,859.25	292,862.38	320,991.25	315,000.00	315,000.00
1-0202	SCHOOL RESOURCE OFFICER	0.00	0.00	0.00	0.00	0.00	0.00
1-0203	PART-TIME DEPUTY SALARY	3,188.83	2,750.00	2,393.07	750.00	350.00	350.00
1-0305	CLERICAL SALARY	43,783.67	50,440.00	50,874.88	52,560.75	51,937.00	51,937.00
1-0307	K-9	611.59	0.00	0.00	20,000.00	20,000.00	20,000.00
1-0317	K-9 DOG INSTRUCTOR SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0403	WIFI	4,701.65	3,843.84	3,843.84	3,843.84	3,844.00	3,844.00
1-0405	CLERICAL P/T SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	SHERIFF OVERTIME	15,747.78	12,500.00	7,804.41	12,500.00	10,000.00	10,000.00
1-0770	PANEMIC CARE LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	3,250.00	3,600.00	3,250.00	3,600.00	3,600.00	3,600.00
	Personal Services Totals	***458,386.66***	***518,183.84***	***503,039.16***	***559,060.84***	***549,464.00***	***549,464.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELLULAR TELEPHONE	1,650.00	2,520.00	1,635.60	2,520.00	2,520.00	2,520.00
2-1100	DATA PROCESSING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	15,075.37	12,000.00	10,447.54	12,000.00	12,000.00	12,000.00
2-1401	CAR REPAIR PARTS	32,870.85	18,287.00	19,875.44	20,000.00	20,000.00	20,000.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1710	CONVENTION/WORKSHOP EXPENSE	556.27	600.00	667.14	600.00	600.00	600.00
2-1801	DUES, SUB, REG & TRAINING	8,163.68	15,000.00	15,310.25	15,000.00	15,000.00	15,000.00
2-1819	PAGER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-2906	SCHOOL RESOURCE MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
2-4406	PREDATORY ANIMAL CONTROL	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	3,232.50	4,000.00	3,929.66	38,000.00	0.00	0.00
	Operating Expenses Totals	***61,548.67***	***52,407.00***	***51,865.63***	***88,120.00***	***50,120.00***	***50,120.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES/AMMO	975.06	1,000.00	980.50	1,000.00	1,000.00	1,000.00
3-0112	LAW ENFORCEMENT/AMMO\	779.60	3,000.00	3,011.20	3,100.00	3,000.00	3,000.00
3-0209	FUEL	33,818.32	35,000.00	31,428.94	35,000.00	35,000.00	35,000.00
	Supplies and Materials Totals	***35,572.98***	***39,000.00***	***35,420.64***	***39,100.00***	***39,000.00***	***39,000.00***
	Equipment Rental						
4-0202	PHOTOCOPY	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0301	SHERIFF PERSONAL SAFETY EQUIP	2,940.81	3,000.00	7,167.84	5,500.00	9,000.00	9,000.00

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"See Summary of Significant Forecast Assumptions"

HOWARD COUNTY GENERAL

						Code	Description
					Fund	0100	GENERAL
					Function	651	COUNTY SHERIFF
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
5-0315	EQUIPMENT REPLACEMENT	43,213.26	38,500.00	38,536.00	38,500.00	38,500.00	38,500.00
5-0500	OFFICE EQUIPMENT	875.00	1,000.00	25.98	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	*47,029.07*	*42,500.00*	*45,729.82*	*45,000.00*	*48,500.00*	*48,500.00*
	Transfers Out						
7-0200	INTER-FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
0100-651 COUNTY SHERIFF TOTAL		**602,537.38**	**652,090.84**	**636,055.25**	**731,280.84**	**687,084.00**	**687,084.00**

HOWARD COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	652	COUNTY ATTORNEY
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	69,175.02	71,175.00	63,100.64	73,175.00	73,175.00	73,175.00
1-0202	OTHER DEPUTIES SALARIES	0.00	6,000.00	13,944.14	2,000.00	0.00	0.00
1-0305	CLERICAL SALARY	42,233.68	35,600.00	36,946.85	38,000.00	38,000.00	38,000.00
1-0405	CLERICAL P/T SALARY	0.00	0.00	0.00	20,000.00	15,000.00	15,000.00
1-0500	OVERTIME	272.47	0.00	0.00	500.00	0.00	0.00
	Personal Services Totals	***111,681.17***	***112,775.00***	***113,991.63***	***133,675.00***	***126,175.00***	***126,175.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0203	PETTY CASH	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELL PHONE ALLOWANCE	360.00	360.00	300.00	360.00	360.00	360.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	477.37	1,750.00	1,571.16	500.00	500.00	500.00
2-1710	CONVENTION/WORKSHOP EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES, SUB, REG, & TRAINING	1,177.35	2,000.00	1,253.00	1,500.00	1,500.00	1,500.00
2-1819	PAGER SERVICE	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
2-2420	TRANSCRIPTS	718.00	800.00	0.00	500.00	500.00	500.00
2-2901	SHERIFF SERVICE FEES	1,612.64	3,200.00	1,117.71	2,500.00	2,500.00	2,500.00
2-8500	BLOOD TESTS	0.00	0.00	0.00	0.00	0.00	0.00
2-8600	CORONER TESTS	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	***4,345.36***	***8,110.00***	***4,241.87***	***5,360.00***	***5,360.00***	***5,360.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,074.56	1,200.00	1,320.92	1,500.00	1,500.00	1,500.00
3-0209	FUEL	0.00	0.00	0.00	0.00	0.00	0.00
3-0315	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***1,074.56***	***1,200.00***	***1,320.92***	***1,500.00***	***1,500.00***	***1,500.00***
	Capital Outlay						
5-0315	OFFICE REPLACEMENT	0.00	2,000.00	2,173.00	1,000.00	1,000.00	1,000.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***2,000.00***	***2,173.00***	***1,000.00***	***1,000.00***	***1,000.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-652 COUNTY ATTORNEY TOTAL		**117,101.09**	**124,085.00**	**121,727.42**	**141,535.00**	**134,035.00**	**134,035.00**

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HOWARD COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	653	COMMUNICATIONS
Line Item	Description	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						
1-0101	CHIEF DISPATCHER	49,615.46	54,000.00	54,601.28	58,000.00	58,000.00	58,000.00
1-0201	SENIOR DISPATCHER	0.00	0.00	0.00	0.00	0.00	0.00
1-0318	COMMUNICATIONS SALARY	190,662.25	219,000.00	215,342.75	239,000.00	239,000.00	239,000.00
1-0400	PART-TIME SALARY EMPLOYEE	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	COMMUNICATIONS OVERTIME	8,436.78	4,000.00	1,308.63	4,000.00	4,000.00	4,000.00
1-0760	PANDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***248,714.49***	***277,000.00***	***271,252.66***	***301,000.00***	***301,000.00***	***301,000.00***
	Operating Expenses						
2-0200	TELEPHONE/INTERNET/FAX	4,040.61	4,000.00	2,966.11	4,000.00	4,000.00	4,000.00
2-0201	TELETYPE SERVICE	6,182.40	6,183.00	6,451.20	10,137.60	10,138.00	10,138.00
2-0210	CELLULAR TELEPHONE	360.00	360.00	360.00	360.00	360.00	360.00
2-0501	UTILITIES	5,667.14	6,100.00	5,689.33	6,100.00	6,100.00	6,100.00
2-0505	GARBAGE	244.80	250.00	254.40	260.00	260.00	260.00
2-1200	OFFICE EQUIPMENT REPAIR	113.99	500.00	0.00	500.00	500.00	500.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES, SUB,REG & TRAINING	353.46	800.00	216.14	1,400.00	1,400.00	1,400.00
2-7350	GIS MAPPING	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	162.82	300.00	163.51	300.00	300.00	300.00
	Operating Expenses Totals	***17,125.22***	***18,493.00***	***16,100.69***	***23,057.60***	***23,058.00***	***23,058.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	314.11	500.00	248.28	500.00	500.00	500.00
3-0318	COMMUNICATIONS SALARY	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***314.11***	***500.00***	***248.28***	***500.00***	***500.00***	***500.00***
	Capital Outlay						
5-0315	EQUIPMENT REPLACEMENT	317.50	6,000.00	3,214.68	6,000.00	6,000.00	6,000.00
5-0500	OFFICE EQUIPMENT	286.76	1,000.00	332.17	1,000.00	1,000.00	1,000.00
5-1300	SLUETH	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***604.26***	***7,000.00***	***3,546.85***	***7,000.00***	***7,000.00***	***7,000.00***
0100-653 COMMUNICATIONS TOTAL		**266,758.08**	**302,993.00**	**291,148.48**	**331,557.60**	**331,558.00**	**331,558.00**

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HOWARD COUNTY GENERAL

						Code	Description
					Fund	0100	GENERAL
					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						
1-0405	CLERICAL P/T SALARY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-1819	PAGER SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1900	BOARD OF PRISONERS	33,126.00	50,000.00	34,681.85	50,000.00	50,000.00	50,000.00
2-1901	MONITOR SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
2-1903	MEDICAL-PRISONERS	16,016.22	15,000.00	13,628.50	20,000.00	20,000.00	20,000.00
2-2515	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-2915	JUVENILE CONTRACTUAL COSTS	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	***49,142.22***	***65,000.00***	***48,310.35***	***70,000.00***	***70,000.00***	***70,000.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-671 COUNTY JAIL TOTAL		**49,142.22**	**65,000.00**	**48,310.35**	**70,000.00**	**70,000.00**	**70,000.00**

HOWARD COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	693	EMERGENCY MANAGER
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0201	SALARY	47,799.71	50,000.00	49,719.90	50,800.00	50,800.00	50,800.00
1-0500	EMERGENCY MANAGER OVERTIME	130.80	0.00	0.00	0.00	0.00	0.00
1-0760	PANDEMIC CARE LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***47,930.51***	***50,000.00***	***49,719.90***	***50,800.00***	***50,800.00***	***50,800.00***
	Operating Expenses						
2-0200	INTERNET/TELEPHONE/COPIES CONTRACT	785.31	800.00	815.52	800.00	800.00	800.00
2-0210	CELLULAR TELEPHONE	360.00	360.00	360.00	360.00	360.00	360.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	1,515.37	2,000.00	781.51	2,000.00	2,000.00	2,000.00
2-1710	CONVENTION/WORKSHOP TRAINING	0.00	400.00	0.00	400.00	400.00	400.00
2-1801	DUES,TRAINING,CONVENTION	310.00	400.00	100.00	400.00	400.00	400.00
2-2515	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***2,970.68***	***3,960.00***	***2,057.03***	***3,960.00***	***3,960.00***	***3,960.00***
	Supplies and Materials						
3-0101	SUPPLIES	0.00	100.00	0.00	100.00	100.00	100.00
	Supplies and Materials Totals	***0.00***	***100.00***	***0.00***	***100.00***	***100.00***	***100.00***
	Capital Outlay						
5-0304	CODE RED/EM EQUIPMENT	4,450.00	4,683.40	4,683.40	4,683.00	4,683.00	4,683.00
5-0330	YRANT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	250.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***4,450.00***	***4,933.40***	***4,683.40***	***4,683.00***	***4,683.00***	***4,683.00***
0100-693 EMERGENCY MANAGER TOTAL		**55,351.19**	**58,993.40**	**56,460.33**	**59,543.00**	**59,543.00**	**59,543.00**

HOWARD COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	701	HIGHWAY SUPERINTENDENT
Line Item	Description	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	HIGHWAY SUPT SALARY	59,364.60	62,000.00	61,303.98	63,756.00	63,500.00	63,500.00
1-0102	ASS'T HIGHWAY SUPERINTENDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0303	BRIDGE INSPECTIONS/MAINTENANCE	9,300.00	10,000.00	6,491.35	18,000.00	18,000.00	18,000.00
1-0305	CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	CLERICAL SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***68,664.60***	***72,000.00***	***67,795.33***	***81,756.00***	***81,500.00***	***81,500.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	INTERNET/TELEPHONE/COPY SERVICE	867.73	870.00	815.66	1,000.00	1,000.00	1,000.00
2-0210	CELL PHONE ALLOWANCE	360.00	360.00	360.00	360.00	360.00	360.00
2-0500	UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	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
2-1703	MILEAGE/MEALS/LODGING	392.00	400.00	338.95	400.00	400.00	400.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1710	CONVENTION/WORKSHOP EXPENSE	489.95	450.00	390.00	400.00	400.00	400.00
2-1801	DUES, SUB, REG, TRAINING,& MILEAGE	50.00	50.00	50.00	50.00	50.00	50.00
2-2515	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***2,159.68***	***2,130.00***	***1,954.61***	***2,210.00***	***2,210.00***	***2,210.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	21.01	50.00	7.48	0.00	0.00	0.00
3-0209	MACHINERY & EQUIPT FUEL	0.00	0.00	0.00	0.00	0.00	0.00
3-0400	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***21.01***	***50.00***	***7.48***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0302	EQUIPMENT REPLACEMENT-RESERVE	0.00	0.00	0.00	0.00	0.00	0.00
5-0315	EQUIPMENT RESERVE	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1300	SPECIAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
5-1400	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	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***

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HOWARD COUNTY GENERAL

						Code	Description
					Fund	0100	GENERAL
					Function	701	HIGHWAY SUP ERINTENDENT
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
0100-701 HIGHWAY SUPERINTENDENT TOTAL		70,845.29	74,180.00	69,757.42	83,966.00	83,710.00	83,710.00

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"See Summary of Significant Forecast Assumptions"

HOWARD COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	702	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	OFFICIALS SALARY	29,800.02	30,800.00	30,800.00	31,300.00	31,800.00	31,800.00
1-0400	PART-TIME SALARY EMPLOYEE	0.00	0.00	0.00	0.00	0.00	0.00
1-0803	PRINCIPAL LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***29,800.02***	***30,800.00***	***30,800.00***	***31,300.00***	***31,800.00***	***31,800.00***
	Operating Expenses						
2-0210	CELLULAR TELEPHONE	360.00	360.00	360.00	360.00	360.00	360.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES/FUEL	1,709.24	3,000.00	1,832.95	3,000.00	3,000.00	3,000.00
2-1801	DUES,SUB, REG & TRAINING	1,042.19	1,500.00	939.78	1,500.00	1,500.00	1,500.00
2-2515	CONTRACTUAL SERVICES/SURVEYOR	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***3,111.43***	***4,860.00***	***3,132.73***	***4,860.00***	***4,860.00***	***4,860.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,729.29	1,000.00	534.99	1,000.00	1,000.00	1,000.00
3-0130	SURVEYOR SUPPLIES	1,270.99	1,000.00	149.50	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***3,000.28***	***2,000.00***	***684.49***	***2,000.00***	***2,000.00***	***2,000.00***
	Equipment Rental						
4-0300	EQUIPMENT RENTAL	1,500.00	2,000.00	1,500.00	2,000.00	2,000.00	2,000.00
	Equipment Rental Totals	***1,500.00***	***2,000.00***	***1,500.00***	***2,000.00***	***2,000.00***	***2,000.00***
	Capital Outlay						
5-0315	EQUIPMENT	2,369.43	20,000.00	784.61	20,000.00	20,000.00	20,000.00
5-1304	SURVEYING FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***2,369.43***	***20,000.00***	***784.61***	***20,000.00***	***20,000.00***	***20,000.00***
	Transfers Out						
7-0200	INTERFUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-702 SURVEYOR TOTAL		**39,781.16**	**59,660.00**	**36,901.83**	**60,160.00**	**60,660.00**	**60,660.00**

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"See Summary of Significant Forecast Assumptions"

HOWARD COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	733	WEED FUND
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	26,750.00	27,419.00	27,419.00	28,104.00	28,104.00	28,104.00
1-0303	MAINTENANCE SALARY	21,760.00	24,000.00	19,627.62	22,000.00	22,000.00	22,000.00
1-0500	OVERTIME PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***48,510.00***	***51,419.00***	***47,046.62***	***50,104.00***	***50,104.00***	***50,104.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	300.00	0.00	300.00	300.00	300.00
2-0200	INTERNET/TELEPHONE/COPIER CONTRACT	785.31	800.00	813.34	800.00	800.00	800.00
2-1400	PARTS AND REPAIRS	0.00	500.00	592.52	500.00	500.00	500.00
2-1500	WEED EQUIP REPAIR PARTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1630	SPRAYING EQUIPMENT REPAIR	176.71	700.00	1,323.01	700.00	700.00	700.00
2-1701	MEALS AND LODGING	346.71	400.00	0.00	400.00	400.00	400.00
2-1704	MILEAGE	1,548.35	1,500.00	1,814.80	1,900.00	1,900.00	1,900.00
2-1710	CONVENTION/WORKSHOP EXPENSE	437.50	600.00	380.00	600.00	600.00	600.00
2-1801	DUES,SUBS,REGISTRATION & TRAINING	750.00	800.00	550.00	800.00	800.00	800.00
2-9900	MISCELLANEOUS	0.00	0.00	0.00	5,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***4,044.58***	***5,600.00***	***5,473.67***	***11,000.00***	***7,000.00***	***7,000.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	97.65	200.00	0.00	200.00	200.00	200.00
3-0102	CHEMICAL SUPPLIES	13,491.64	13,000.00	10,545.43	13,000.00	10,000.00	10,000.00
3-0209	FUEL	212.68	200.00	237.80	500.00	500.00	500.00
3-0211	TIRES & TIRE REPAIR	0.00	600.00	689.59	600.00	600.00	600.00
	Supplies and Materials Totals	***13,801.97***	***14,000.00***	***11,472.82***	***14,300.00***	***11,300.00***	***11,300.00***
	Equipment Rental						
4-0120	EQUIPMENT RENTAL FEES	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						
5-0302	VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00
5-0306	SPRAYING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	INTER FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-733 WEED FUND TOTAL		**66,356.55**	**71,019.00**	**63,993.11**	**75,404.00**	**68,404.00**	**68,404.00**

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HOWARD COUNTY GENERAL

						Code	Description
					Fund	0100	GENERAL
					Function	803	VETERANS SERVICE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1710	CONVENTION/WORKSHOP EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES,SUB, REG, & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2-2515	CONTRACTURAL SERVICES	39,910.00	39,910.00	39,910.00	39,910.00	39,910.00	39,910.00
	Operating Expenses Totals	***39,910.00***	***39,910.00***	***39,910.00***	***39,910.00***	***39,910.00***	***39,910.00***
	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***
0100-803 VETERANS SERVICE TOTAL		**39,910.00**	**39,910.00**	**39,910.00**	**39,910.00**	**39,910.00**	**39,910.00**

HOWARD COUNTY GENERAL

						Code	Description
					Fund	0100	GENERAL
					Function	970	MISCELLANEOUS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0304	CONSTRUCTION SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0400	PART-TIME SALARY (HOSPITAL)	0.00	0.00	0.00	0.00	0.00	0.00
1-0515	Special Pay	0.00	0.00	0.00	0.00	0.00	0.00
1-0800	INS. PREMIUM - NIRMA	143,703.00	144,000.00	135,295.00	145,000.00	145,000.00	145,000.00
1-0803	HEALTH INSURANCE	672,391.73	810,000.00	777,152.75	950,000.00	965,000.00	965,000.00
1-0804	INSURANCE DEDUCTIBLE BUY DOWN	54,654.65	62,000.00	50,744.57	62,000.00	70,000.00	70,000.00
1-0805	DENTAL/VISION/LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0806	HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	REGULAR - RETIREMENT	171,004.92	185,000.00	183,742.49	190,000.00	190,000.00	190,000.00
1-0902	SCH00L SUPT RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0903	PRIOR SERVICE RETIREMENT	420.00	500.00	420.00	500.00	500.00	500.00
1-1000	O.A.S.I. - COUNTY SHARE	180,343.74	195,000.00	192,265.36	200,000.00	200,000.00	200,000.00
1-1300	PERSONAL SERVICES-BD OF ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***1,222,518.04***	***1,396,500.00***	***1,339,620.17***	***1,547,500.00***	***1,570,500.00***	***1,570,500.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	23,574.98	19,500.00	18,317.99	19,500.00	19,500.00	19,500.00
2-0200	COUNTY TELEPHONE/FAX/INTERNET	20,462.62	28,000.00	18,238.69	22,000.00	22,000.00	22,000.00
2-0625	PUBLIC DEFENDER	82,238.46	82,000.00	83,524.56	84,000.00	84,000.00	84,000.00
2-0700	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-0800	OFFICIAL BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	4,200.00	5,000.00	3,104.50	5,000.00	5,000.00	5,000.00
2-1200	OFFICE EQUIPMENT REPAIR/MAINTENANCE	1,433.53	2,000.00	1,564.43	2,000.00	2,000.00	2,000.00
2-1700	AG LAND BOARD TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	NACO & NATIONAL NACO DUES	3,776.81	4,000.00	4,076.23	4,000.00	4,000.00	4,000.00
2-1807	NATIONAL ASSOCIATION DUES	0.00	0.00	0.00	0.00	0.00	0.00
2-1809	STORAGE RENT-MADDOX/WESTSIDE	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING AND PUBLISHING	15,920.33	20,000.00	15,949.33	20,000.00	20,000.00	20,000.00
2-2202	COUNTY COURT CLAIMING COSTS	1,669.75	3,000.00	2,300.95	3,000.00	3,000.00	3,000.00
2-2300	JUROR FEES/WITNESS FEES	98.58	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-2400	ATTORNEY FEES-BOARD	980.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00
2-2401	DISTRICT COURT CLAIMING COST	1,024.00	1,500.00	617.00	1,500.00	1,500.00	1,500.00
2-2412	COUNTY COURT ATTORNEY FEES	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
2-2510	APPRAISER'S FEES	0.00	5,000.00	0.00	18,000.00	18,000.00	18,000.00
2-2515	SURVEYOR/CONTRACTUAL SERVICES	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-2540	AUDIT COSTS	18,500.00	18,000.00	18,500.00	20,000.00	20,000.00	20,000.00
2-2543	BUDGET PREPARATION COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2601	DISTRICT COURT APPT COSTS	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00

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HOWARD COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	970	MISCELLANEOUS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-2602	COUNTY COURT APPT COSTS	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-2603	JUVENILE COURT DIVERSION/CHILD AVOC	2,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
2-2606	JUVENILE COURT APPT COSTS	36,458.35	70,000.00	33,502.24	70,000.00	70,000.00	70,000.00
2-2607	TAX FORECLOSURE COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2700	MENTAL HEALTH BOARD COSTS	625.00	3,000.00	962.50	3,000.00	3,000.00	3,000.00
2-2800	BOARD OF ADJUSTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-3400	COUNTY BURIAL	1,500.00	2,000.00	750.00	2,000.00	2,000.00	2,000.00
2-3425	MISC RELIEF/ADA FUND	0.00	0.00	0.00	0.00	0.00	0.00
2-3700	COUNTY FAIR EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-3900	ASSESSOR'S SCHOOLING	0.00	0.00	0.00	0.00	0.00	0.00
2-4001	SANITARY LANDFILL	3,658.00	4,000.00	3,658.00	4,000.00	4,000.00	4,000.00
2-4300	MISC GRANT FUND	52,084.03	46,137.00	53,653.17	49,177.00	49,177.00	49,177.00
2-4406	PREDATORY ANIMAL CONTROL	0.00	20.00	0.00	0.00	0.00	0.00
2-4411	AREA AGENCY ON AGING COST	20,109.00	23,609.00	23,609.00	23,609.00	23,609.00	23,609.00
2-4420	REGION III BEHAVIORAL SERVICES	17,197.66	17,194.25	17,194.25	17,221.00	17,221.00	17,221.00
2-4421	MID-NE INDIVIDUAL SERVICES	0.00	6,475.00	6,475.00	6,475.00	6,475.00	6,475.00
2-4425	CRISIS CENTER/DOMESTIC ABUSE SVS	0.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00
2-4432	SENIOR CENTER HOT SHOT BUS	0.00	0.00	0.00	0.00	0.00	0.00
2-4433	COUNTY GOVERNMENT DAY	450.00	450.00	450.00	450.00	450.00	450.00
2-4436	CASA (COURT APPT SPECIAL ADVOCATE)	4,000.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00
2-4444	JUVENILE YOUTH GRANT MONEY	0.00	0.00	0.00	0.00	0.00	0.00
2-6020	AREA CLEAN COMMUNITY WASTE PROGRAM	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
2-7200	ABANDONED CEMETERY/MAINTENANCE	350.00	500.00	495.66	500.00	500.00	500.00
2-7350	GIS MAPPING SYSTEM	45,301.00	50,000.00	35,743.67	50,000.00	50,000.00	50,000.00
2-7400	BUDGET ASSISTANCE/PREPARATION	9,928.28	10,000.00	13,800.00	15,000.00	15,000.00	15,000.00
2-8300	PROBATION COSTS-8TH DISTRICT	5,727.39	6,700.00	5,006.77	6,700.00	6,700.00	6,700.00
2-8600	CORONER COSTS	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-8900	AUTOPSY COSTS	9,879.76	12,000.00	11,651.00	12,000.00	12,000.00	12,000.00
2-9000	Cash Reserves Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS SERVICES/SUPPLIES	59,795.67	300,000.00	130,280.10	300,000.00	300,000.00	300,000.00
2-9915	WEED MISC SUPPLIES	0.00	16,000.00	0.00	16,000.00	16,000.00	16,000.00
	Operating Expenses Totals	***444,943.20***	***790,085.25***	***509,425.04***	***809,132.00***	***809,132.00***	***809,132.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES/COPY PAPER	1,884.00	3,000.00	2,611.27	3,000.00	3,000.00	3,000.00
3-0105	MEDICAL/HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	FUEL RECYCLING	783.23	1,200.00	698.17	1,000.00	1,000.00	1,000.00
3-4002	COUNTY HEALTH PLAN	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***2,667.23***	***4,200.00***	***3,309.44***	***4,000.00***	***4,000.00***	***4,000.00***
	Capital Outlay						

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HOWARD COUNTY GENERAL

						Code	Description
					Fund	0100	GENERAL
					Function	970	MISCELLANEOUS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
5-0101	RIGHT OF WAY	0.00	0.00	0.00	0.00	0.00	0.00
5-0230	COURTHOUSE REMODELING	0.00	0.00	0.00	0.00	0.00	0.00
5-0301	VEHICLES/EQUIPMENT SHERIFF	0.00	0.00	0.00	0.00	60,000.00	60,000.00
5-0500	COURTHOUSE EQUIPMENT/MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT	0.00	25,000.00	22,233.89	60,000.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***25,000.00***	***22,233.89***	***60,000.00***	***60,000.00***	***60,000.00***
	Transfers Out						
7-0150	PROPERTY TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER FUND TRANSFERS	0.00	1,185,086.00	735,086.22	200,000.00	200,000.00	200,000.00
7-0654	LAW ENFORCEMENT - DRUG	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***1,185,086.00***	***735,086.22***	***200,000.00***	***200,000.00***	***200,000.00***
0100-970 MISCELLANEOUS TOTAL		**1,670,128.47**	**3,400,871.25**	**2,609,674.76**	**2,620,632.00**	**2,643,632.00**	**2,643,632.00**
100 GENERAL TOTALS							
	TOTAL EXPENDITURES	3,930,155.00		4,920,643.03			
	TOTAL BUDGET OF EXPENDITURES		5,944,834.54		5,365,025.89	5,299,008.20	5,299,008.20
	NECESSARY CASH RESERVE		56,416.00		67,035.44	67,035.44	67,035.44
	TOTAL REQUIREMENTS		6,001,250.54		5,432,061.33	5,366,043.64	5,366,043.64

HOWARD COUNTY ROAD/BRIDGE

					Code	Description
				Fund	0300	ROAD/BRIDGE
				Function	705	BRIDGE/ROAD MAINTENANCE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	ROAD FOREMAN	58,763.08	61,797.00	61,694.63	63,648.00	63,648.00	63,648.00
1-0302	ENGINEERING SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0303	MAINTENANCE SALARY	735,992.39	795,000.00	795,026.34	815,381.00	815,381.00	815,381.00
1-0305	CLERICAL SALARY	37,173.17	44,135.00	44,006.95	45,464.00	45,464.00	45,464.00
1-0403	PART-TIME SEASONAL	16,637.39	25,000.00	8,801.84	10,000.00	10,000.00	10,000.00
1-0500	OVERTIME PAY	5,416.83	5,000.00	2,534.69	5,000.00	5,000.00	5,000.00
1-0501	ROAD PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00
1-0502	LAKE OF THE WOODS ROAD STUDY	0.00	0.00	0.00	0.00	0.00	0.00
1-0515	Special Pay	0.00	0.00	0.00	0.00	0.00	0.00
1-0760	PANDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0770	PANDEMIC CARE LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0803	BCBS HEALTH AND DENTAL INSURANCE	4,875.00	4,500.00	4,555.31	4,500.00	4,500.00	4,500.00
	Personal Services Totals	***858,857.86***	***935,432.00***	***916,619.76***	***943,993.00***	***943,993.00***	***943,993.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELLULAR PHONE	1,050.00	1,080.00	1,080.00	1,440.00	1,440.00	1,440.00
2-0400	RADIO REPAIR	2,605.75	2,500.00	2,579.70	2,575.00	2,575.00	2,575.00
2-0501	UTILITIES	4,511.31	4,650.00	5,214.12	5,423.00	5,423.00	5,423.00
2-0502	WATER	943.40	971.00	936.78	957.00	957.00	957.00
2-0503	HEATING FUELS	2,734.76	2,817.00	3,306.87	3,505.00	3,505.00	3,505.00
2-0504	SEWER	1,266.33	1,305.00	1,099.80	1,133.00	1,133.00	1,133.00
2-0505	GARBAGE	1,123.70	1,160.00	1,152.00	1,187.00	1,187.00	1,187.00
2-1100	DATA PROCESSING	3,790.02	8,500.00	3,367.20	3,200.00	3,200.00	3,200.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	942.47	15,000.00	2,263.42	15,000.00	15,000.00	15,000.00
2-1400	ROAD EQUIPT REPAIR PARTS & LABOR	168,749.75	160,000.00	160,563.17	160,000.00	160,000.00	160,000.00
2-1500	ROAD EQUIPT REPAIR-LABOR	71,978.81	75,000.00	70,871.87	75,000.00	75,000.00	75,000.00
2-1600	OTHER EQUIPMENT REPAIR	672.05	1,500.00	755.50	1,500.00	1,500.00	1,500.00
2-1630	SPRAYING EQUIP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1703	MILEAGE/HAULING	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-2200	EXPRESS AND FREIGHT	0.00	0.00	0.00	0.00	0.00	0.00
2-4404	FEMA GRANT MONEY	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	FUEL TAX	10,971.00	11,026.00	7,015.00	10,000.00	10,000.00	10,000.00
	Operating Expenses Totals	***271,339.35***	***290,509.00***	***260,205.43***	***285,920.00***	***285,920.00***	***285,920.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES-COPIER	133.70	150.00	321.32	300.00	300.00	300.00
3-0103	JANITORIAL SERVICES/SUPPLIES	334.67	500.00	0.00	500.00	500.00	500.00

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					Code	Description
				Fund	0300	ROAD/BRIDGE
				Function	705	BRIDGE/ROAD MAINTENANCE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0105	MEDICAL/HOSPITAL (CDL TESTS)	1,259.00	3,000.00	1,343.00	3,000.00	3,000.00	3,000.00
3-0106	SHOP SUPPLIES/TOOLS/SMALL TOOLS	46,525.18	47,900.00	35,490.45	4,500.00	15,000.00	15,000.00
3-0107	PLUMBING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0108	ELECTRICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0109	SHOP TOOLS	0.00	0.00	0.00	0.00	0.00	0.00
3-0110	SMALL TOOLS, ETC	0.00	0.00	0.00	0.00	0.00	0.00
3-0202	GRAVEL AND BORROW	464,068.06	475,000.00	341,869.45	300,000.00	300,000.00	300,000.00
3-0203	GRADER BLADES	17,596.15	50,000.00	46,404.76	50,000.00	50,000.00	50,000.00
3-0204	SNOW FENCE, ETC	0.00	750.00	0.00	750.00	0.00	0.00
3-0205	CONCRETE, ETC.	0.00	500.00	0.00	1,000.00	1,000.00	1,000.00
3-0206	CULVERTS	61,966.53	15,000.00	24,459.41	20,000.00	20,000.00	20,000.00
3-0207	STEEL PRODUCTS & LUMBER	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00
3-0208	LUMBER	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	MACHINERY & EQUIP FUEL	371,340.04	400,000.00	268,734.67	300,000.00	320,000.00	320,000.00
3-0210	MACHY & EQUIPT GREASE-OIL	19,703.03	20,000.00	24,602.76	20,000.00	20,000.00	20,000.00
3-0211	MACHY & EQUIPT TIRES-REP	32,442.75	40,000.00	42,263.70	40,000.00	40,000.00	40,000.00
3-0213	EROSION CONTROL MATERIALS	0.00	1,000.00	0.00	0.00	0.00	0.00
3-0215	OTHER ROAD/BRIDGE MATERIAL	40.40	0.00	0.00	0.00	0.00	0.00
3-0217	OXYGEN AND ACETYLENE	733.00	750.00	425.80	750.00	750.00	750.00
3-0218	CHAINS	29,107.00	15,000.00	10,594.99	15,000.00	15,000.00	15,000.00
3-0301	SIGNS	8,123.01	8,000.00	4,824.90	8,000.00	8,000.00	8,000.00
3-0302	SIGN POSTS	1,578.85	1,200.00	0.00	0.00	0.00	0.00
3-0308	FLARES, FLAGS, BARRICADES	1,253.57	2,000.00	1,564.55	2,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***1,056,204.94***	***1,080,750.00***	***802,899.76***	***767,300.00***	***796,050.00***	***796,050.00***
	Equipment Rental						
4-0100	MACHINE HIRE/LEASE	0.00	0.00	0.00	0.00	0.00	0.00
4-0120	OTHER EQUIPMENT RENTAL	0.00	0.00	603.93	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***603.93***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0101	RIGHT OF WAY	0.00	0.00	0.00	0.00	0.00	0.00
5-0302	PICKUPS	13,995.00	20,000.00	12,400.00	20,000.00	20,000.00	20,000.00
5-0303	TRUCKS	48,250.00	0.00	0.00	0.00	0.00	0.00
5-0306	MOTOR GRADER PAYMENTS	41,913.42	41,914.00	41,913.41	0.00	0.00	0.00
5-0307	EQUIP REPLACEMENT-MOTOR GRADERS	0.00	50,000.00	0.00	246,375.00	70,000.00	70,000.00
5-0311	RADIO EQUIPMENT	0.00	3,200.00	0.00	3,200.00	0.00	0.00
5-0314	SPRAYING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0315	EQUIPMENT REPLACEMENT	46,296.67	0.00	0.00	85,000.00	0.00	0.00
5-0320	EQUIPMENT RESERVE	0.00	0.00	0.00	0.00	0.00	0.00

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HOWARD COUNTY ROAD/BRIDGE

					Code	Description
				Fund	0300	ROAD/BRIDGE
				Function	705	BRIDGE/ROAD MAINTENANCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
5-0600	SPRAYING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT	6,000.00	62,500.00	47,750.00	0.00	0.00	0.00
5-1101	YARD SCRAPER	0.00	0.00	0.00	0.00	0.00	0.00
5-1103	SALE MISCELLANEOUS PROP	0.00	0.00	0.00	0.00	0.00	0.00
5-1200	HWY/RD & OTHER CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00
5-1202	LIBERTY ROAD REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
5-1211	BRIDGES	12,506.99	0.00	924.73	0.00	0.00	0.00
5-1300	SPECIAL FEES	2,044.00	0.00	0.00	0.00	0.00	0.00
5-1400	MISCELLANEOUS	3,546.45	52,000.00	15,968.27	50,000.00	80,000.00	80,000.00
	Capital Outlay Totals	***174,552.53***	***229,614.00***	***118,956.41***	***404,575.00***	***170,000.00***	***170,000.00***
	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***
	Unknown Type						
0-0515	Special Pay	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0300-705 BRIDGE/ROAD MAINTENANCE TOTAL		**2,360,954.68**	**2,536,305.00**	**2,099,285.29**	**2,401,788.00**	**2,195,963.00**	**2,195,963.00**

HOWARD COUNTY ROAD/BRIDGE						Code	Description
					Fund	0300	ROAD/BRIDGE
					Function	970	DEPARTMENT NAME NOT FOUND
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0805	DENTAL/VISION\LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0300-970 DEPARTMENT NAME NOT FOUND TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
300 ROAD/BRIDGE TOTALS							
	TOTAL EXPENDITURES	2,360,954.68		2,099,285.29			
	TOTAL BUDGET OF EXPENDITURES		2,536,305.00		2,401,788.00	2,195,963.00	2,195,963.00
	NECESSARY CASH RESERVE		170,768.09		38,770.10	38,770.10	38,770.10
	TOTAL REQUIREMENTS		2,707,073.09		2,440,558.10	2,234,733.10	2,234,733.10

HOWARD COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-1211	BRIDGE CONTRACTS	0.00	602,182.90	257,227.82	475,830.33	475,830.33	475,830.33
5-1212	ROAD CONTRACTS	0.00	360,179.79	0.00	474,761.65	474,761.65	474,761.65
5-1250	MISCELLANEOUS CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***962,362.69***	***257,227.82***	***950,591.98***	***950,591.98***	***950,591.98***
0650-706 ROAD BUYBACK PROGRAM TOTAL		**0.00**	**962,362.69**	**257,227.82**	**950,591.98**	**950,591.98**	**950,591.98**
650 HIGHWAY BRIDGE BUYBACK PROGRAM TOTALS							
	TOTAL EXPENDITURES	0.00		257,227.82			
	TOTAL BUDGET OF EXPENDITURES		962,362.69		950,591.98	950,591.98	950,591.98
	NECESSARY CASH RESERVE		0.00		1,000.00	1,000.00	1,000.00
	TOTAL REQUIREMENTS		962,362.69		951,591.98	951,591.98	951,591.98

HOWARD COUNTY TOURISM IMPROVEMENT FUND

						Code	Description
					Fund	0990	TOURISM IMP ROVEMENT FUND
					Function	879	TOURISM IMP ROVEMENT 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						
2-6040	TOURISM IMPROVEMENT FUND	7,000.00	10,000.00	10,000.00	30,000.00	9,000.00	9,000.00
	Operating Expenses Totals	***7,000.00***	***10,000.00***	***10,000.00***	***30,000.00***	***9,000.00***	***9,000.00***
	Capital Outlay						
5-1400	TOURISM PROMOTION/LODGING TAX	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	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***
0990-879 TOURISM IMPROVEMENT FUND TOTAL		**7,000.00**	**10,000.00**	**10,000.00**	**30,000.00**	**9,000.00**	**9,000.00**
990 TOURISM IMPROVEMENT FUND TOTALS							
	TOTAL EXPENDITURES	7,000.00		10,000.00			
	TOTAL BUDGET OF EXPENDITURES		10,000.00		30,000.00	9,000.00	9,000.00
	NECESSARY CASH RESERVE		1,520.74		0.00	0.00	0.00
	TOTAL REQUIREMENTS		11,520.74		30,000.00	9,000.00	9,000.00

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HOWARD COUNTY TOURISM PROMOTION FUND

		Code	Description
	Fund	0995	TOURISM PROMOTION FUND
	Function	879	TOURISM PROMOTION 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						
2-6040	TOURISM PROMOTION FUND	7,000.00	7,000.00	7,000.00	10,000.00	10,000.00	10,000.00
	Operating Expenses Totals	***7,000.00***	***7,000.00***	***7,000.00***	***10,000.00***	***10,000.00***	***10,000.00***
0995-879 TOURISM PROMOTION FUND TOTAL		**7,000.00**	**7,000.00**	**7,000.00**	**10,000.00**	**10,000.00**	**10,000.00**
995 TOURISM PROMOTION FUND TOTALS							
	TOTAL EXPENDITURES	7,000.00		7,000.00			
	TOTAL BUDGET OF EXPENDITURES		7,000.00		10,000.00	10,000.00	10,000.00
	NECESSARY CASH RESERVE		8,868.94		5,828.25	5,828.25	5,828.25
	TOTAL REQUIREMENTS		15,868.94		15,828.25	15,828.25	15,828.25

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HOWARD COUNTY ROD PRESERVATION & MODERNIZATION						Code	Description
					Fund	1150	ROD PRESERVATION & MODERNIZATION
					Function	604	ROD 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						
2-1016	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
2-1200	MAINTENANCE AND REPAIRS	4,625.00	6,125.00	6,125.00	6,250.00	6,250.00	6,250.00
	Operating Expenses Totals	***4,625.00***	***6,125.00***	***6,125.00***	***6,250.00***	***6,250.00***	***6,250.00***
	Supplies and Materials						
3-0101	SUPPLIES	406.70	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***406.70***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
1150-604 ROD PRESERVATION & MODERNIZATION TOTAL		**5,031.70**	**6,125.00**	**6,125.00**	**6,250.00**	**6,250.00**	**6,250.00**
1150 ROD PRESERVATION & MODERNIZATION TOTALS							
	TOTAL EXPENDITURES	5,031.70		6,125.00			
	TOTAL BUDGET OF EXPENDITURES		6,125.00		6,250.00	6,250.00	6,250.00
	NECESSARY CASH RESERVE		8,678.89		7,402.89	7,402.89	7,402.89
	TOTAL REQUIREMENTS		14,803.89		13,652.89	13,652.89	13,652.89

HOWARD COUNTY OPIOID SETTLEMENT FUND

		Code	Description
	Fund	2320	Opioid Settlement Fund
	Function	654	Opioid Settlement 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						
2-2915	Juvenile Costs	0.00	18,000.00	0.00	26,000.00	26,000.00	26,000.00
	Operating Expenses Totals	***0.00***	***18,000.00***	***0.00***	***26,000.00***	***26,000.00***	***26,000.00***
2320-654 Opioid Settlement Fund TOTAL		**0.00**	**18,000.00**	**0.00**	**26,000.00**	**26,000.00**	**26,000.00**
2320 Opioid Settlement Fund TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		18,000.00		26,000.00	26,000.00	26,000.00
	NECESSARY CASH RESERVE		6,746.12		7,326.22	7,326.22	7,326.22
	TOTAL REQUIREMENTS		24,746.12		33,326.22	33,326.22	33,326.22

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HOWARD COUNTY HIGHWAY SAFETY FEES						Code	Description
					Fund	2356	HIGHWAY SAFETY FEES
					Function	655	HIGHWAY SAFETY FEES
Line Item	Description	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	STOP PROGRAM/HWY SAFETY FEES	0.00	3,000.00	1,652.80	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	*0.00*	*3,000.00*	*1,652.80*	*3,000.00*	*3,000.00*	*3,000.00*
2356-655 HIGHWAY SAFETY FEES TOTAL		**0.00**	**3,000.00**	**1,652.80**	**3,000.00**	**3,000.00**	**3,000.00**
2356 HIGHWAY SAFETY FEES TOTALS							
	TOTAL EXPENDITURES	0.00		1,652.80			
	TOTAL BUDGET OF EXPENDITURES		3,000.00		3,000.00	3,000.00	3,000.00
	NECESSARY CASH RESERVE		534.60		452.80	452.80	452.80
	TOTAL REQUIREMENTS		3,534.60		3,452.80	3,452.80	3,452.80

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HOWARD COUNTY CANINE (K-9)

						Code	Description
					Fund	2430	Canine (K-9)
					Function	654	K-9 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						
2-1850	K-9 Costs	0.00	40,000.00	47,922.84	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***0.00***	***40,000.00***	***47,922.84***	***5,000.00***	***5,000.00***	***5,000.00***
	Supplies and Materials						
3-0110	Training Supplies-K-9	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
3-0112	Law Enforcement Supplies (K-9)	0.00	5,916.27	6,143.00	10,000.00	10,000.00	10,000.00
	Supplies and Materials Totals	***0.00***	***10,916.27***	***6,143.00***	***15,000.00***	***15,000.00***	***15,000.00***
	Capital Outlay						
5-2501	Law Enforcement K-9	0.00	5,000.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***5,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
2430-654 K-9 Fund TOTAL		**0.00**	**55,916.27**	**54,065.84**	**20,000.00**	**20,000.00**	**20,000.00**
2430 Canine (K-9) TOTALS							
	TOTAL EXPENDITURES	0.00		54,065.84			
	TOTAL BUDGET OF EXPENDITURES		55,916.27		20,000.00	20,000.00	20,000.00
	NECESSARY CASH RESERVE		0.00		1,850.43	1,850.43	1,850.43
	TOTAL REQUIREMENTS		55,916.27		21,850.43	21,850.43	21,850.43

HOWARD COUNTY AMERICAN RESCUE PLAN

		Code	Description
	Fund	2580	AMERICAN RESCUE PLAN
	Function	971	DEPARTMENT NAME NOT FOUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9100	SPECIAL PROJECT	324,652.55	469,373.32	469,373.32	0.00	0.00	0.00
2-9900	COVID AMERICAN RESCUE PLAN	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***324,652.55***	***469,373.32***	***469,373.32***	***0.00***	***0.00***	***0.00***
2580-971 DEPARTMENT NAME NOT FOUND TOTAL		**324,652.55**	**469,373.32**	**469,373.32**	**0.00**	**0.00**	**0.00**
2580 AMERICAN RESCUE PLAN TOTALS							
	TOTAL EXPENDITURES	324,652.55		469,373.32			
	TOTAL BUDGET OF EXPENDITURES		469,373.32		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		469,373.32		0.00	0.00	0.00

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HOWARD COUNTY LOCAL ASSISTANCE TRIBAL CONSISTENCY FUND

					Code	Description
				Fund	2585	LOCAL ASSISTANCE TRIBAL CONSISTENCY FUND
				Function	911	LATCF 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						
2-9100	Special Project	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	Miscellaneous	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00
	Operating Expenses Totals	***0.00***	***100,000.00***	***0.00***	***100,000.00***	***100,000.00***	***100,000.00***
2585-911 LATCF FUND TOTAL		**0.00**	**100,000.00**	**0.00**	**100,000.00**	**100,000.00**	**100,000.00**
2585 LOCAL ASSISTANCE TRIBAL CONSISTENCY FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		100,000.00		100,000.00	100,000.00	100,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		100,000.00		100,000.00	100,000.00	100,000.00

HOWARD COUNTY INHERITANCE TAX

					Code	Description
				Fund	2700	INHERITANCE TAX
				Function	982	INHERITANCE TAX
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-1400	MISCELLANEOUS	160,050.00	1,574,085.25	1,334,125.19	700,000.00	700,000.00	700,000.00
	Capital Outlay Totals	***160,050.00***	***1,574,085.25***	***1,334,125.19***	***700,000.00***	***700,000.00***	***700,000.00***
	Transfers Out						
7-0200	INTER FUND TRANSFERS	300,000.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***300,000.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2700-982 INHERITANCE TAX TOTAL		**460,050.00**	**1,574,085.25**	**1,334,125.19**	**700,000.00**	**700,000.00**	**700,000.00**
2700 INHERITANCE TAX TOTALS							
	TOTAL EXPENDITURES	460,050.00		1,334,125.19			
	TOTAL BUDGET OF EXPENDITURES		1,574,085.25		700,000.00	700,000.00	700,000.00
	NECESSARY CASH RESERVE		28,348.70		315,649.80	315,649.80	315,649.80
	TOTAL REQUIREMENTS		1,602,433.95		1,015,649.80	1,015,649.80	1,015,649.80

HOWARD COUNTY 911 EMERGENCY MANAGEMENT FUND

		Code	Description
	Fund	2910	911 EMERGENCY MANAGEMENT FUND
	Function	653	911 EMERGENCY MANAGEMENT FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	SALARY	0.00	8,000.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***8,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICE	8,657.36	13,000.00	20,871.31	15,000.00	15,000.00	15,000.00
2-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
2-7350	GIS MAPPING	0.00	0.00	0.00	14,500.00	14,500.00	14,500.00
	Operating Expenses Totals	***8,657.36***	***13,000.00***	***20,871.31***	***29,500.00***	***29,500.00***	***29,500.00***
	Supplies and Materials						
3-0209	GENERATOR	0.00	4,000.00	1,850.00	1,300.00	1,300.00	1,300.00
	Supplies and Materials Totals	***0.00***	***4,000.00***	***1,850.00***	***1,300.00***	***1,300.00***	***1,300.00***
	Capital Outlay						
5-0315	EQUIPMENT REPLACEMENT RESERVE	0.00	61,400.00	106.50	40,742.54	40,742.54	40,742.54
5-1217	911 EMERGENCY MANAGEMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***61,400.00***	***106.50***	***40,742.54***	***40,742.54***	***40,742.54***
	Transfers Out						
7-0200	TRANSFERS	10,353.00	0.00	4,423.27	0.00	0.00	0.00
	Transfers Out Totals	***10,353.00***	***0.00***	***4,423.27***	***0.00***	***0.00***	***0.00***
2910-653 911 EMERGENCY MANAGEMENT FUND TOTAL		**19,010.36**	**86,400.00**	**27,251.08**	**71,542.54**	**71,542.54**	**71,542.54**
2910 911 EMERGENCY MANAGEMENT FUND TOTALS							
	TOTAL EXPENDITURES	19,010.36		27,251.08			
	TOTAL BUDGET OF EXPENDITURES		86,400.00		71,542.54	71,542.54	71,542.54
	NECESSARY CASH RESERVE		12,891.93		8,038.28	8,038.28	8,038.28
	TOTAL REQUIREMENTS		99,291.93		79,580.82	79,580.82	79,580.82

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HOWARD COUNTY E911 WIRELESS SERVICE FUND						Code	Description
					Fund	2913	E911 WIRELESS SERVICE FUND
					Function	697	E911 WIRELESS SERVICE (STATE)
Line Item	Description	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						
1-0101	CHIEF DISPATCHER	0.00	0.00	0.00	0.00	0.00	0.00
1-0318	COMMUNICATIONS SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-7350	GIS MAPPING	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						
5-0300	TELEPHONE	0.00	0.00	0.00	10,910.20	10,910.20	10,910.20
5-0555	EQUIPMENT	0.00	0.00	0.00	3,378.63	3,378.63	3,378.63
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***14,288.83***	***14,288.83***	***14,288.83***
	Transfers Out						
7-0200	INTER FUND TRANSFERS	35,939.06	46,945.42	39,809.45	48,000.00	48,000.00	48,000.00
	Transfers Out Totals	***35,939.06***	***46,945.42***	***39,809.45***	***48,000.00***	***48,000.00***	***48,000.00***
2913-697 E911 WIRELESS SERVICE (STATE) TOTAL		**35,939.06**	**46,945.42**	**39,809.45**	**62,288.83**	**62,288.83**	**62,288.83**
2913 E911 WIRELESS SERVICE FUND TOTALS							
	TOTAL EXPENDITURES	35,939.06		39,809.45			
	TOTAL BUDGET OF EXPENDITURES		46,945.42		62,288.83	62,288.83	62,288.83
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		46,945.42		62,288.83	62,288.83	62,288.83

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HOWARD COUNTY 911 HOLDING ACCT

		Code	Description
	Fund	2914	911 HOLDING ACCT
	Function	697	E911 HOLDING ACCOUNT

Line Item	Description	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						
5-0555	E911 HOLDING ACCOUNT	111,739.30	41,580.35	28,065.29	9,276.06	9,276.06	9,276.06
	Capital Outlay Totals	*111,739.30*	*41,580.35*	*28,065.29*	*9,276.06*	*9,276.06*	*9,276.06*
2914-697 E911 HOLDING ACCOUNT TOTAL		**111,739.30**	**41,580.35**	**28,065.29**	**9,276.06**	**9,276.06**	**9,276.06**
2914 911 HOLDING ACCT TOTALS							
	TOTAL EXPENDITURES	111,739.30		28,065.29			
	TOTAL BUDGET OF EXPENDITURES		41,580.35		9,276.06	9,276.06	9,276.06
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		41,580.35		9,276.06	9,276.06	9,276.06

HOWARD COUNTY DISPATCH CONTRACTING

					Code	Description
				Fund	2918	Dispatch Contracting
				Function	653	Communications
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Unknown Type						
0-0000	Transfers	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2918-653 Communications TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2918 Dispatch Contracting TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		18,720.00	18,720.00	18,720.00
	TOTAL REQUIREMENTS		0.00		18,720.00	18,720.00	18,720.00

HOWARD COUNTY SRT FUND						Code	Description
					Fund	2962	SRT Fund
					Function	665	Law Enforcement
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9900	Misc	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***
	Supplies and Materials						
3-0112	Law Enforcement Supplies	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	Fuel	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***2,500.00***	***2,500.00***	***2,500.00***
	Capital Outlay						
5-1100	Equipment	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***2,500.00***	***2,500.00***	***2,500.00***
2962-665 Law Enforcement TOTAL		**0.00**	**0.00**	**0.00**	**10,000.00**	**10,000.00**	**10,000.00**
2962 SRT 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

HOWARD COUNTY HOSPITAL OPERATING & MAINTENANCE

		Code	Description
	Fund	5000	HOSPITAL OPERATING & MAINTENANCE
	Function	771	HOSPTIAL OPERATING & MAINTENANCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-5601	NURSING ADMINISTRATION	365,171.52	411,500.00	388,713.25	0.00	383,700.00	383,700.00
2-5602	NURSE STATION-MEDICAL/SURGICAL	2,178,833.89	2,312,600.00	2,256,042.72	0.00	2,462,300.00	2,462,300.00
2-5609	NEWBORN NURSERY ACUTE	666.41	0.00	280.53	0.00	0.00	0.00
2-5619	LABOR & DELIVERY SERVICES	0.00	0.00	750.76	0.00	0.00	0.00
2-5621	SURGICAL SERVICES	652,974.73	669,500.00	762,687.38	0.00	718,800.00	718,800.00
2-5623	EMERGENCY SERVICES	283,195.27	300,900.00	249,700.86	0.00	937,500.00	937,500.00
2-5625	CENTRAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-5627	ULTRASOUND	84,738.45	100,800.00	96,312.50	0.00	95,600.00	95,600.00
2-5629	SPEECH/OCCUPATIONAL THERAPY	396,387.10	554,700.00	486,559.84	0.00	572,600.00	572,600.00
2-5630	TREADMILL	0.00	0.00	0.00	0.00	0.00	0.00
2-5632	CARDIAC REHABILITATION	37,390.22	73,200.00	60,944.40	0.00	46,400.00	46,400.00
2-5636	PHYSICAL THERAPY	662,524.93	858,500.00	798,360.85	0.00	866,000.00	866,000.00
2-5701	LABORATORY SERVICES	1,235,764.43	1,243,500.00	1,249,981.70	0.00	1,347,400.00	1,347,400.00
2-5703	ELECTRODIAGNOSIS	63,234.36	72,800.00	65,670.96	0.00	80,600.00	80,600.00
2-5704	RADIOLOGY - DIAGNOSTIC	859,094.08	937,900.00	996,979.00	0.00	1,281,600.00	1,281,600.00
2-5705	RADIOLOGY-THERAPEUTIC	0.00	0.00	0.00	0.00	0.00	0.00
2-5706	NUCLEAR MEDICINE	61,509.78	60,300.00	67,838.83	0.00	70,900.00	70,900.00
2-5707	PHARMACY	1,687,579.56	1,804,800.00	1,412,976.70	0.00	1,723,800.00	1,723,800.00
2-5708	ANESTHESIOLOGY	302,080.31	411,300.00	316,507.26	0.00	444,500.00	444,500.00
2-5712	CLINIC SERVICES	4,373,482.92	4,776,600.00	4,509,929.70	0.00	4,723,000.00	4,723,000.00
2-5718	MEDICAL RECORDS/LIBRARY SERVICES	387,082.17	388,700.00	405,180.53	0.00	440,400.00	440,400.00
2-5802	NONPHYSICIAN EDUCATION	174,029.53	190,500.00	194,813.96	0.00	201,800.00	201,800.00
2-5805	DIETARY SERVICES	244,987.70	248,100.00	239,683.94	0.00	277,300.00	277,300.00
2-5806	PLANT OPERATION MAINTENANCE SERVICE	676,720.03	827,900.00	756,768.71	0.00	856,000.00	856,000.00
2-5809	HOUSEKEEPING SERVICE	289,496.81	356,300.00	336,258.71	0.00	382,600.00	382,600.00
2-5811	LAUNDRY/LINEN SERVICE	43,860.86	40,400.00	42,326.53	0.00	47,800.00	47,800.00
2-5812	DIETARY SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-5821	FISCAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-5831	ADMINISTRATIVE SERVICES	1,008,448.76	1,289,500.00	1,124,371.87	0.00	1,255,000.00	1,255,000.00
2-5841	MEDICAL CARE EVALUATION	0.00	0.00	0.00	0.00	0.00	0.00
2-5851	DEPRECIATION/LEASES/RENT	1,528,641.08	1,854,500.00	1,765,568.51	0.00	2,010,600.00	2,010,600.00
2-5861	INSURANCE	402,773.66	385,200.00	456,568.00	0.00	348,200.00	348,200.00
2-5869	INTEREST	47,084.55	260,300.00	160,360.61	0.00	108,200.00	108,200.00

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HOWARD COUNTY HOSPITAL OPERATING & MAINTENANCE						Code	Description
					Fund	5000	HOSPITAL OPERATING & MAINTENANCE
					Function	771	HOSPTIAL OPERATING & MAINTENANCE
Line Item	**Description**	**Actual 2023-2024 (1)**	**Budget 2024-2025 (2)**	**Actual 2024-2025 (3)**	**Requested 2025-2026 (4)**	**Proposed 2025-2026 (5)**	**Adopted 2025-2026 (6)**
2-5871	EMPLOYEE BENEFITS	3,101,440.86	3,132,200.00	3,646,197.36	0.00	3,466,100.00	3,466,100.00
2-5875	OTHER OPERATING EXPENSES	3,546,933.87	6,357,800.00	4,363,980.31	0.00	6,533,200.00	6,533,200.00
	Operating Expenses Totals	***24,696,127.84***	***29,920,300.00***	***27,212,316.28***	***0.00***	***31,681,900.00***	***31,681,900.00***
	Capital Outlay						
5-5703	ELECTRODIAGNOSIS	0.00	0.00	0.00	0.00	0.00	0.00
5-5709	REHABILITATION SERVICE	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***
	Debt Service						
6-0120	OUTSTANDING BONDS AND COUPONS	0.00	0.00	0.00	0.00	0.00	0.00
6-0200	INTEREST PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
5000-771 HOSPTIAL OPERATING & MAINTENANCE TOTAL		**24,696,127.84**	**29,920,300.00**	**27,212,316.28**	**0.00**	**31,681,900.00**	**31,681,900.00**
5000 HOSPITAL OPERATING & MAINTENANCE TOTALS							
	TOTAL EXPENDITURES	24,696,127.84		27,212,316.28			
	TOTAL BUDGET OF EXPENDITURES		29,920,300.00		0.00	31,681,900.00	31,681,900.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		29,920,300.00		0.00	31,681,900.00	31,681,900.00

HOWARD COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	GENERAL
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**2,781,269.00**	**2,589,734.00**	**2,589,734.00**	**1,449,788.89**	**1,449,788.89**	**1,449,788.89**
	Taxes						
300-00	PROPERTY TAX	2,144,074.07	2,483,323.04	2,183,812.25	3,831,696.89	2,483,562.31	2,550,597.75
304-00	MOTOR VEHICLE TAXES	368,621.44	315,000.00	379,738.63	380,000.00	380,000.00	380,000.00
316-02	SALES TAX	0.00	2,000.00	0.00	0.00	0.00	0.00
	Taxes Totals	***2,512,695.51***	***2,800,323.04***	***2,563,550.88***	***4,211,696.89***	***2,863,562.31***	***2,930,597.75***
	Licenses and Permits						
321-01	TRAILER COURT LICENSES	0.00	0.00	25.00	0.00	0.00	0.00
325-01	BUILDING PERMITS	9,125.00	5,000.00	6,235.75	6,000.00	6,000.00	6,000.00
	Licenses and Permits Totals	***9,125.00***	***5,000.00***	***6,260.75***	***6,000.00***	***6,000.00***	***6,000.00***
	Intergovernmental Federal						
330-38	HIGHWAY SAFETY	5,325.57	0.00	0.00	12,000.00	12,000.00	12,000.00
331-01	TITLE IV-D CHILD SUPPORT ENFORCEMENT DC	0.00	0.00	3,765.20	0.00	0.00	0.00
331-02	CORRECTION	0.00	0.00	2,789.62	0.00	0.00	0.00
331-03	CHILD SUPPORT-DISTRICT COURT	5,402.77	0.00	0.00	0.00	0.00	0.00
331-04	COUNTY ATTY CHILD SUPPORT AGREE	7,545.55	0.00	2,457.53	2,000.00	2,000.00	2,000.00
334-02	Federal Natural Disaster	0.00	10,000.00	0.00	0.00	0.00	0.00
338-01	US ENTITLEMENT LAND SEC 1	3,713.00	3,000.00	3,835.00	3,000.00	3,000.00	3,000.00
	Intergovernmental Federal Totals	***21,986.89***	***13,000.00***	***12,847.35***	***17,000.00***	***17,000.00***	***17,000.00***
	Intergovernmental State						
340-01	STATE GRANT	49,415.00	46,317.00	53,656.17	49,177.00	49,177.00	49,177.00
342-02	EMERGENCY ASSISSTANCE	23,392.13	25,000.00	28,750.00	25,000.00	25,000.00	25,000.00
344-01	HOMESTEAD EXEMPTION	53,249.22	0.00	56,908.14	0.00	0.00	0.00
344-05	TAX CREDIT	221,071.32	0.00	265,681.54	200,000.00	200,000.00	200,000.00
345-02	INSURANCE TAX ALLOCATION	22,873.82	15,000.00	24,129.55	20,000.00	20,000.00	20,000.00
345-03	AIRLINE TAX & CARLINE	3,655.74	3,000.00	2,712.54	3,000.00	3,000.00	3,000.00
346-01	PRO RATE MOTOR VEHICLE	6,621.50	6,000.00	6,670.35	6,000.00	6,000.00	6,000.00
346-02	CORRECTION	1,296.17	0.00	1,170.37	0.00	0.00	0.00
346-05	NAMEPLATE CAPACITY TAX - WIND ENERGY	45.52	0.00	227.80	0.00	0.00	0.00
	Intergovernmental State Totals	***381,620.42***	***95,317.00***	***439,906.46***	***303,177.00***	***303,177.00***	***303,177.00***
	Other Intergovernmental						
352-60	Interlocal Government 911 Service	0.00	0.00	0.00	137,280.00	137,280.00	137,280.00
353-01	IN LIEU 1957	287.78	0.00	287.78	0.00	0.00	0.00
353-02	IN LIEU TAX-5% GROSS	5,180.47	5,000.00	5,099.26	5,000.00	5,000.00	5,000.00
	Other Intergovernmental Totals	***5,468.25***	***5,000.00***	***5,387.04***	***142,280.00***	***142,280.00***	***142,280.00***
	County Treasurer						
360-01	DRIVERS LICENSE FEES	1,736.50	2,000.00	2,234.75	2,000.00	2,000.00	2,000.00
360-02	MTR VEH REGISTRATION FEES	38,408.25	38,000.00	35,253.03	35,000.00	35,000.00	35,000.00
360-04	REDEMPTION FEES	858.00	1,000.00	572.00	500.00	500.00	500.00

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HOWARD COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	GENERAL
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
360-05	DISTRESS WARRANT FEES	48.00	50.00	30.00	0.00	0.00	0.00
360-06	TAX SALES FEES	810.00	1,000.00	815.00	800.00	800.00	800.00
360-07	ADVERTISING FEES	315.00	450.00	290.00	300.00	300.00	300.00
360-09	FILING FEES-POLITIC CAND	1,000.00	0.00	0.00	1,000.00	1,000.00	1,000.00
361-01	HOMESTEAD EXEMPT COMMISS	5,191.97	5,000.00	5,241.58	5,000.00	5,000.00	5,000.00
361-02	PROPERTY TAX RELIEF COMM	18,582.16	0.00	20,687.24	20,000.00	20,000.00	20,000.00
361-03	SALES TAX COMMISSION	8,224.86	0.00	8,379.65	8,000.00	8,000.00	8,000.00
361-08	MOTOR VEHICLE FEE COMM	6,165.78	1,000.00	11,441.42	6,000.00	6,000.00	6,000.00
363-01	PROPERTY TAX COMMISSIONS	167,567.52	160,000.00	135,562.75	125,000.00	125,000.00	125,000.00
363-07	MOTOR VEHICLE TAX COMM	4,929.30	4,000.00	0.00	0.00	0.00	0.00
367-01	PLATS	125.00	0.00	338.00	0.00	0.00	0.00
	County Treasurer Totals	***253,962.34***	***212,500.00***	***220,845.42***	***203,600.00***	***203,600.00***	***203,600.00***
	County Clerk						
371-01	FILING AND RECORDING FEES	27,967.00	28,000.00	30,666.00	28,000.00	28,000.00	28,000.00
371-02	DOC STAMPS-COUNTY SHARE	23,616.65	15,000.00	36,087.90	20,000.00	20,000.00	20,000.00
371-05	MARRIAGE LICENSE FEE	800.00	500.00	875.00	500.00	500.00	500.00
	County Clerk Totals	***52,383.65***	***43,500.00***	***67,628.90***	***48,500.00***	***48,500.00***	***48,500.00***
	Clerk of the District Court						
380-01	FILING FEES-DIST COURT	2,070.50	3,000.00	2,494.50	2,000.00	2,000.00	2,000.00
380-03	DISTRICT COURT COST REFUNDS	83,985.35	50,000.00	63,631.70	50,000.00	50,000.00	50,000.00
	Clerk of the District Court Totals	***86,055.85***	***53,000.00***	***66,126.20***	***52,000.00***	***52,000.00***	***52,000.00***
	County Court						
390-01	COUNTY COURT COST REFUNDS	0.00	500.00	0.00	0.00	0.00	0.00
391-01	LAB COST REFUNDS	329.71	1,000.00	165.00	0.00	0.00	0.00
	County Court Totals	***329.71***	***1,500.00***	***165.00***	***0.00***	***0.00***	***0.00***
	County Sheriff						
395-01	SHERIFF SERVICE FEES	12,095.45	0.00	12,210.74	10,000.00	10,000.00	10,000.00
395-04	BREATH ANALYZER FEES	400.00	0.00	950.00	0.00	0.00	0.00
395-07	REINBURSEMENTS-OTHER	31,477.00	10,000.00	39,489.63	10,000.00	10,000.00	10,000.00
395-10	VEHICLE INSPECTION ACCT	3,920.00	3,000.00	4,040.00	3,000.00	3,000.00	3,000.00
395-13	HANDGUN APPLICATION FEE	1,105.00	900.00	880.00	500.00	500.00	500.00
395-15	MISCELLANEOUS REVENUE	95.06	0.00	0.00	0.00	0.00	0.00
	County Sheriff Totals	***49,092.51***	***13,900.00***	***57,570.37***	***23,500.00***	***23,500.00***	***23,500.00***
	County Attorney						
396-01	CHECK COLL FEES - ATTY	80.00	50.00	150.00	0.00	0.00	0.00
396-03	ATTY REIMBURSED COST IV-D	12,254.52	10,000.00	0.00	0.00	0.00	0.00
	County Attorney Totals	***12,334.52***	***10,050.00***	***150.00***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
409-01	SALE OF MAPS AND INFORMATION	36.00	200.00	118.75	0.00	0.00	0.00

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HOWARD COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	GENERAL
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
450-02	PHOTO COPY	591.75	1,000.00	649.50	500.00	500.00	500.00
470-01	OVERLOAD FINDS - 25% COUNTY SHARE	1,350.00	500.00	262.50	500.00	500.00	500.00
500-01	REVENUE FROM LEASES	1,200.00	1,200.00	600.00	600.00	600.00	600.00
510-01	INTEREST ON INVESTMENTS	183,994.00	80,000.00	176,408.55	100,000.00	100,000.00	100,000.00
510-03	INVESTMENT CLERK DISTRICT COURT	1,572.06	0.00	668.85	0.00	0.00	0.00
510-06	DIVIDENDS	7,245.00	3,000.00	0.00	0.00	0.00	0.00
531-02	INSURANCE SETTLEMENTS	10,200.60	0.00	0.00	0.00	0.00	0.00
532-03	CORRECTION	0.00	0.00	1,054.92	0.00	0.00	0.00
533-01	ONE-TIME REVENUE	0.00	0.00	62,700.00	0.00	0.00	0.00
534-01	CONTRIBUTION & DONATIONS (K-9 FUND)	0.00	0.00	824.00	10,000.00	10,000.00	10,000.00
540-01	MISCELLANEOUS REVENUE	55,964.74	29,820.00	52,739.48	30,000.00	30,000.00	30,000.00
	Other Fees and Miscellaneous Totals	***262,154.15***	***115,720.00***	***296,026.55***	***141,600.00***	***141,600.00***	***141,600.00***
	Transfers						
590-02	TRANSFERS - INTER-FUND	91,411.20	42,706.50	44,233.00	48,000.00	48,000.00	48,000.00
	Transfers Totals	***91,411.20***	***42,706.50***	***44,233.00***	***48,000.00***	***48,000.00***	***48,000.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**4,375,814.93**	**3,517,927.50**	**4,186,619.67**	**2,815,445.89**	**2,815,445.89**	**2,815,445.89**
	TOTAL PROPERTY TAXES	**2,144,074.07**	**2,483,323.04**	**2,183,812.25**	**3,831,696.89**	**2,483,562.31**	**2,550,597.75**
	TOTAL REVENUE AVAILABLE	**6,519,889.00**	**6,001,250.54**	**6,370,431.92**	**6,647,142.78**	**5,299,008.20**	**5,366,043.64**
	Less: EXPENDITURES	**3,930,155.00**	**5,944,834.54**	**4,920,643.03**			
	BALANCE FORWARD/CASH RESERVE	**2,589,734.00**	**56,416.00**	**1,449,788.89**			

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HOWARD COUNTY ROAD/BRIDGE REVENUE						Code	Description
					Fund	0300	ROAD/BRIDGE
					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**	**281,248.96**	**331,843.09**	**331,843.09**	**154,473.10**	**154,473.10**	**154,473.10**
	Taxes						
316-02	TAXES	0.00	2,000.00	0.00	0.00	0.00	0.00
	Taxes Totals	***0.00***	***2,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Intergovernmental Federal						
334-02	NATURAL DISASTER	28,012.00	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***28,012.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
346-03	MOTOR VEHICLE FEE (ROAD)	124,664.69	110,000.00	117,115.46	110,000.00	110,000.00	110,000.00
347-01	HWY ALLOCATION	1,738,144.47	1,793,480.00	1,736,115.73	1,750,510.00	1,750,510.00	1,750,510.00
347-02	INCENTIVE PAY HWY SUP.	9,750.00	9,750.00	9,750.00	9,750.00	9,750.00	9,750.00
347-50	HWY BUYBACK-STREET	136,432.04	0.00	0.00	0.00	0.00	0.00
347-60	HWY BUYBACK-BRIDGE	112,494.48	0.00	0.00	0.00	0.00	0.00
	Intergovernmental State Totals	***2,121,485.68***	***1,913,230.00***	***1,862,981.19***	***1,870,260.00***	***1,870,260.00***	***1,870,260.00***
	Other Intergovernmental						
353-01	IN LIUE TAXES-1957	86.73	0.00	86.73	0.00	0.00	0.00
	Other Intergovernmental Totals	***86.73***	***0.00***	***86.73***	***0.00***	***0.00***	***0.00***
	County Treasurer						
361-03	SALES TAX COMMISSION	1,693.97	0.00	1,712.74	0.00	0.00	0.00
	County Treasurer Totals	***1,693.97***	***0.00***	***1,712.74***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
510-06	DIVIDENDS	1,633.28	0.00	7,333.00	0.00	0.00	0.00
540-01	MISC. REVENUE	8,637.15	10,000.00	49,801.64	10,000.00	10,000.00	10,000.00
	Other Fees and Miscellaneous Totals	***10,270.43***	***10,000.00***	***57,134.64***	***10,000.00***	***10,000.00***	***10,000.00***
	Transfers						
590-02	TRANSFERS-INTERFUND-INFO	250,000.00	450,000.00	0.00	200,000.00	200,000.00	200,000.00
	Transfers Totals	***250,000.00***	***450,000.00***	***0.00***	***200,000.00***	***200,000.00***	***200,000.00***
	TOTAL REVENUE AVAILABLE	**2,692,797.77**	**2,707,073.09**	**2,253,758.39**	**2,234,733.10**	**2,234,733.10**	**2,234,733.10**
	Less: EXPENDITURES	**2,360,954.68**	**2,536,305.00**	**2,099,285.29**			
	BALANCE FORWARD/CASH RESERVE	**331,843.09**	**170,768.09**	**154,473.10**			

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HOWARD COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM REVENUE						Code	Description
					Fund	0650	HIGHWAY BRIDGE BUYBACK PROGRAM
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**0.00**	**0.00**	**0.00**	**705,134.87**	**705,134.87**	**705,134.87**
	Intergovernmental State						
347-50	HIGHWAY STREET BUYBACK PROGRAM	0.00	127,542.20	127,542.20	131,875.25	131,875.25	131,875.25
347-60	HIGHWAY BRIDGE BUYBACK PROGRAM	0.00	106,650.84	106,650.84	114,581.86	114,581.86	114,581.86
	Intergovernmental State Totals	***0.00***	***234,193.04***	***234,193.04***	***246,457.11***	***246,457.11***	***246,457.11***
	Transfers						
590-02	Interfund Transfers	0.00	728,169.65	728,169.65	0.00	0.00	0.00
	Transfers Totals	***0.00***	***728,169.65***	***728,169.65***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**962,362.69**	**962,362.69**	**951,591.98**	**951,591.98**	**951,591.98**
	Less: EXPENDITURES	**0.00**	**962,362.69**	**257,227.82**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**705,134.87**			

HOWARD COUNTY TOURISM IMPROVEMENT FUND REVENUE						Code	Description
					Fund	0990	TOURISM IMP ROVEMENT FUND
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**3,509.85**	**4,520.74**	**4,520.74**	**1,480.13**	**1,480.13**	**1,480.13**
	Taxes						
315-00	IMPROVEMENT FUND	8,010.89	7,000.00	6,959.39	7,000.00	7,519.87	7,519.87
	Taxes Totals	***8,010.89***	***7,000.00***	***6,959.39***	***7,000.00***	***7,519.87***	***7,519.87***
	TOTAL REVENUE AVAILABLE	**11,520.74**	**11,520.74**	**11,480.13**	**8,480.13**	**9,000.00**	**9,000.00**
	Less: EXPENDITURES	**7,000.00**	**10,000.00**	**10,000.00**			
	BALANCE FORWARD/CASH RESERVE	**4,520.74**	**1,520.74**	**1,480.13**			

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HOWARD COUNTY TOURISM PROMOTION FUND REVENUE						Code	Description
					Fund	0995	TOURISM PROMOTION FUND
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**7,858.07**	**8,868.94**	**8,868.94**	**8,828.25**	**8,828.25**	**8,828.25**
	Taxes						
315-00	TOURISM PROMOTION	8,010.87	7,000.00	6,959.31	7,000.00	7,000.00	7,000.00
	Taxes Totals	***8,010.87***	***7,000.00***	***6,959.31***	***7,000.00***	***7,000.00***	***7,000.00***
	TOTAL REVENUE AVAILABLE	**15,868.94**	**15,868.94**	**15,828.25**	**15,828.25**	**15,828.25**	**15,828.25**
	Less: EXPENDITURES	**7,000.00**	**7,000.00**	**7,000.00**			
	BALANCE FORWARD/CASH RESERVE	**8,868.94**	**8,868.94**	**8,828.25**			

HOWARD COUNTY ROD PRESERVATION & MODERNIZATION REVENUE						Code	Description
					Fund	1150	ROD PRESERVATION & MODERNIZATION
					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**	**10,166.59**	**9,803.89**	**9,803.89**	**8,652.89**	**8,652.89**	**8,652.89**
	Register of Deeds						
394-01	RED OF DEES-FILING & REC.FEES	4,669.00	5,000.00	4,974.00	5,000.00	5,000.00	5,000.00
	Register of Deeds Totals	***4,669.00***	***5,000.00***	***4,974.00***	***5,000.00***	***5,000.00***	***5,000.00***
	TOTAL REVENUE AVAILABLE	**14,835.59**	**14,803.89**	**14,777.89**	**13,652.89**	**13,652.89**	**13,652.89**
	Less: EXPENDITURES	**5,031.70**	**6,125.00**	**6,125.00**			
	BALANCE FORWARD/CASH RESERVE	**9,803.89**	**8,678.89**	**8,652.89**			

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HOWARD COUNTY OPIOID SETTLEMENT FUND REVENUE						Code	Description
					Fund	2320	Opioid Settlement 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**	**6,942.47**	**19,746.12**	**19,746.12**	**28,326.22**	**28,326.22**	**28,326.22**
	Other Fees and Miscellaneous						
531-01	NATIONAL OPIOD SETTLEMENT	12,803.65	5,000.00	8,580.10	5,000.00	5,000.00	5,000.00
	Other Fees and Miscellaneous Totals	***12,803.65***	***5,000.00***	***8,580.10***	***5,000.00***	***5,000.00***	***5,000.00***
	TOTAL REVENUE AVAILABLE	**19,746.12**	**24,746.12**	**28,326.22**	**33,326.22**	**33,326.22**	**33,326.22**
	Less: EXPENDITURES	**0.00**	**18,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**19,746.12**	**6,746.12**	**28,326.22**			

HOWARD COUNTY HIGHWAY SAFETY FEES REVENUE						Code	Description
					Fund	2356	HIGHWAY SAFETY FEES
					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	**STOP PROGRAM/HIGHWAY SAFETY FEES**	**1,806.60**	**2,534.60**	**2,534.60**	**2,452.80**	**2,452.80**	**2,452.80**
	County Attorney						
396-08	STOP PROGRAM - ATTORNEY FEES	728.00	1,000.00	1,571.00	1,000.00	1,000.00	1,000.00
	County Attorney Totals	*728.00*	*1,000.00*	*1,571.00*	*1,000.00*	*1,000.00*	*1,000.00*
	TOTAL REVENUE AVAILABLE	**2,534.60**	**3,534.60**	**4,105.60**	**3,452.80**	**3,452.80**	**3,452.80**
	Less: EXPENDITURES	**0.00**	**3,000.00**	**1,652.80**			
	BALANCE FORWARD/CASH RESERVE	**2,534.60**	**534.60**	**2,452.80**			

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HOWARD COUNTY CANINE (K-9) REVENUE						Code	Description
					Fund	2430	Canine (K-9)
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**0.00**	**0.00**	**0.00**	**1,850.43**	**1,850.43**	**1,850.43**
	County Sheriff						
395-24	Donations-K-9 Dog	0.00	49,000.00	0.00	20,000.00	20,000.00	20,000.00
	County Sheriff Totals	***0.00***	***49,000.00***	***0.00***	***20,000.00***	***20,000.00***	***20,000.00***
	Other Fees and Miscellaneous						
534-01	CONTRIBUTIONS/DONATIONS	0.00	0.00	49,000.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***49,000.00***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	Interfund Transfers	0.00	6,916.27	6,916.27	0.00	0.00	0.00
	Transfers Totals	***0.00***	***6,916.27***	***6,916.27***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**55,916.27**	**55,916.27**	**21,850.43**	**21,850.43**	**21,850.43**
	Less: EXPENDITURES	**0.00**	**55,916.27**	**54,065.84**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**1,850.43**			

HOWARD COUNTY AMERICAN RESCUE PLAN REVENUE						Code	Description
					Fund	2580	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	**NET FUND BALANCE**	**787,379.00**	**469,373.32**	**469,373.32**	**0.00**	**0.00**	**0.00**
	Other Fees and Miscellaneous						
540-01	Miscellaneous Revenue	6,646.87	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***6,646.87***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**794,025.87**	**469,373.32**	**469,373.32**	**0.00**	**0.00**	**0.00**
	Less: EXPENDITURES	**324,652.55**	**469,373.32**	**469,373.32**			
	BALANCE FORWARD/CASH RESERVE	**469,373.32**	**0.00**	**0.00**			

HOWARD COUNTY LOCAL ASSISTANCE TRIBAL CONSISTENCY FUND REVENUE						Code	Description
					Fund	2585	LOCAL ASSISTANCE TRIBAL CONSISTENCY 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**	**50,000.00**	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**
	Intergovernmental Federal						
339-25	LOCAL ASSISTANCE (LATCF)	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***
	TOTAL REVENUE AVAILABLE	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**
	Less: EXPENDITURES	**0.00**	**100,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**100,000.00**	**0.00**	**100,000.00**			

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HOWARD COUNTY INHERITANCE TAX REVENUE						Code	Description
					Fund	2700	INHERITANCE TAX
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**1,714,552.60**	**1,602,433.95**	**1,602,433.95**	**715,649.80**	**715,649.80**	**715,649.80**
	Taxes						
310-01	INHERITANCE TAX	346,530.16	0.00	440,831.83	300,000.00	300,000.00	300,000.00
310-02	Interest on Inheritance Tax	1,401.19	0.00	5,922.70	0.00	0.00	0.00
310-03	Penalty on Inheritance Tax	0.00	0.00	586.51	0.00	0.00	0.00
	Taxes Totals	***347,931.35***	***0.00***	***447,341.04***	***300,000.00***	***300,000.00***	***300,000.00***
	TOTAL REVENUE AVAILABLE	**2,062,483.95**	**1,602,433.95**	**2,049,774.99**	**1,015,649.80**	**1,015,649.80**	**1,015,649.80**
	Less: EXPENDITURES	**460,050.00**	**1,574,085.25**	**1,334,125.19**			
	BALANCE FORWARD/CASH RESERVE	**1,602,433.95**	**28,348.70**	**715,649.80**			

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"See Summary of Significant Forecast Assumptions"

HOWARD COUNTY 911 EMERGENCY MANAGEMENT FUND REVENUE						Code	Description
					Fund	2910	911 EMERGENCY MANAGEMENT FUND
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**90,875.30**	**89,291.93**	**89,291.93**	**71,580.82**	**71,580.82**	**71,580.82**
	County Sheriff						
395-09	911 SURCHARGE	17,426.99	10,000.00	9,539.97	8,000.00	8,000.00	8,000.00
	County Sheriff Totals	***17,426.99***	***10,000.00***	***9,539.97***	***8,000.00***	***8,000.00***	***8,000.00***
	TOTAL REVENUE AVAILABLE	**108,302.29**	**99,291.93**	**98,831.90**	**79,580.82**	**79,580.82**	**79,580.82**
	Less: EXPENDITURES	**19,010.36**	**86,400.00**	**27,251.08**			
	BALANCE FORWARD/CASH RESERVE	**89,291.93**	**12,891.93**	**71,580.82**			

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"See Summary of Significant Forecast Assumptions"

HOWARD COUNTY E911 WIRELESS SERVICE FUND REVENUE						Code	Description
					Fund	2913	E911 WIRELESS SERVICE FUND
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**4,880.86**	**4,239.37**	**4,239.37**	**7,135.99**	**7,135.99**	**7,135.99**
	Intergovernmental State						
349-60	911 ENHANCED WIRELESS (STATE)	35,297.57	42,706.05	42,706.07	55,152.84	55,152.84	55,152.84
	Intergovernmental State Totals	***35,297.57***	***42,706.05***	***42,706.07***	***55,152.84***	***55,152.84***	***55,152.84***
	TOTAL REVENUE AVAILABLE	**40,178.43**	**46,945.42**	**46,945.44**	**62,288.83**	**62,288.83**	**62,288.83**
	Less: EXPENDITURES	**35,939.06**	**46,945.42**	**39,809.45**			
	BALANCE FORWARD/CASH RESERVE	**4,239.37**	**0.00**	**7,135.99**			

HOWARD COUNTY 911 HOLDING ACCT REVENUE

					Code	Description
				Fund	2914	911 HOLDING ACCT
				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**	**144,199.79**	**37,341.35**	**37,341.35**	**9,276.06**	**9,276.06**	**9,276.06**
	Transfers						
590-02	COUNTY TRANSFERS	4,880.86	4,239.00	0.00	0.00	0.00	0.00
	Transfers Totals	***4,880.86***	***4,239.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**149,080.65**	**41,580.35**	**37,341.35**	**9,276.06**	**9,276.06**	**9,276.06**
	Less: EXPENDITURES	**111,739.30**	**41,580.35**	**28,065.29**			
	BALANCE FORWARD/CASH RESERVE	**37,341.35**	**0.00**	**9,276.06**			

The prepared County Budget Form, which includes the financial forecast, was not subjected to an audit, review or compilation engagement and, accordingly, Contryman Associates, P.C. does not express an opinion, a conclusion, nor provide any assurance on it. Substantially all disclosures required by AICPA guidelines for the presentation of a financial forecast are omitted.
"See Summary of Significant Forecast Assumptions"

HOWARD COUNTY DISPATCH CONTRACTING REVENUE						Code	Description
					Fund	2918	Dispatch Contracting
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Other Intergovernmental						
352-60	Interlocal 911 Services	0.00	0.00	0.00	18,720.00	18,720.00	18,720.00
	Other Intergovernmental Totals	***0.00***	***0.00***	***0.00***	***18,720.00***	***18,720.00***	***18,720.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**0.00**	**0.00**	**18,720.00**	**18,720.00**	**18,720.00**
	Less: EXPENDITURES	**0.00**	**0.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

HOWARD COUNTY SRT FUND REVENUE

					Code	Description	
					Fund	2962	SRT Fund
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Other Fees and Miscellaneous						
534-01	Contributions and Donations	0.00	0.00	0.00	5,850.00	10,000.00	10,000.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***0.00***	***5,850.00***	***10,000.00***	***10,000.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**0.00**	**0.00**	**5,850.00**	**10,000.00**	**10,000.00**
	Less: EXPENDITURES	**0.00**	**0.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

The prepared County Budget Form, which includes the financial forecast, was not subjected to an audit, review or compilation engagement and, accordingly, Contryman Associates, P.C. does not express an opinion, a conclusion, nor provide any assurance on it. Substantially all disclosures required by AICPA guidelines for the presentation of a financial forecast are omitted.
"See Summary of Significant Forecast Assumptions"

HOWARD COUNTY HOSPITAL OPERATING & MAINTENANCE REVENUE						Code	Description
					Fund	5000	HOSPITAL OPERATING & MAINTENANCE
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	County Hospital						
573-02	NURSE STATION-MEDICAL & SURGICAL	1,262,008.00	1,489,200.00	1,018,329.00	0.00	1,068,600.00	1,068,600.00
573-09	NEWBORN NURSERY CARE	5,076.00	0.00	1,490.00	0.00	0.00	0.00
573-19	LABOR AND DELIVERY SERVICES	11,821.00	1,700.00	1,576.00	0.00	0.00	0.00
573-21	SURGICAL SERVICES	1,742,289.00	1,902,700.00	1,773,303.00	0.00	2,119,600.00	2,119,600.00
573-23	EMERGENCY SERVICES	2,080,319.50	2,258,200.00	2,189,914.98	0.00	2,260,400.00	2,260,400.00
573-25	CENTRAL SERVICES	348,143.97	0.00	489,831.90	0.00	538,400.00	538,400.00
573-27	ULTRASOUND	713,892.00	672,900.00	621,612.00	0.00	648,400.00	648,400.00
573-29	AMBULATORY CARE	1,263,378.00	1,379,600.00	1,239,153.07	0.00	1,292,500.00	1,292,500.00
573-34	OXYGEN	312,715.00	340,400.00	156,044.00	0.00	161,800.00	161,800.00
573-38	SPEECH/OCCUPATIONAL THERAPY	1,185,866.00	1,205,600.00	1,504,749.00	0.00	1,504,000.00	1,504,000.00
573-41	SWING BED & ICF	327,348.00	381,400.00	513,690.00	0.00	626,400.00	626,400.00
573-43	CARDIAC REHABILITATION	84,882.00	79,700.00	106,028.00	0.00	119,600.00	119,600.00
573-47	PHYSICAL THERAPY	2,423,643.00	2,550,500.00	2,973,348.00	0.00	3,175,600.00	3,175,600.00
574-01	LABORATORY SERVICES	4,820,269.00	4,927,900.00	5,025,082.00	0.00	5,473,000.00	5,473,000.00
574-03	ELECTRODIAGNOSIS	584,863.00	578,800.00	501,064.00	0.00	518,200.00	518,200.00
574-04	RADIOLOGY-DIAGNOSTIC	6,448,035.00	7,029,300.00	6,664,535.81	0.00	7,068,000.00	7,068,000.00
574-06	NUCLEAR MEDICINE	434,681.00	410,000.00	461,064.00	0.00	472,500.00	472,500.00
574-07	PHARMACY	6,139,876.11	6,314,800.00	5,496,377.36	0.00	5,725,000.00	5,725,000.00
574-08	ANESTHESIOLOGY	434,368.88	479,100.00	459,430.53	0.00	508,700.00	508,700.00
574-12	CLINIC SERVICES	4,548,611.52	4,860,700.00	4,429,872.04	0.00	5,066,300.00	5,066,300.00
575-29	OTHER SERVICES	250,068.20	183,000.00	470,908.56	0.00	626,800.00	626,800.00
575-51	PROVISION FOR BAD DEBTS	-624,959.98	-705,100.00	-473,277.94	0.00	-737,000.00	-737,000.00
575-52	CONTRACTUAL ADJUSTMENTS	-12,254,696.34	-7,024,900.00	-9,334,272.77	0.00	-7,294,000.00	-7,294,000.00
575-54	CHARITY SERVICE	-109,362.80	-135,200.00	-221,103.08	0.00	-85,900.00	-85,900.00
579-04	GENERAL CONTRIBUTIONS	1,712,061.11	405,000.00	639,677.49	0.00	405,000.00	405,000.00
579-05	INCOME/GAINS FROM INVESTMENTS	550,931.67	335,000.00	503,889.33	0.00	420,000.00	420,000.00
	County Hospital Totals	***24,696,127.84***	***29,920,300.00***	***27,212,316.28***	***0.00***	***31,681,900.00***	***31,681,900.00***
	TOTAL REVENUE AVAILABLE	**24,696,127.84**	**29,920,300.00**	**27,212,316.28**	**0.00**	**31,681,900.00**	**31,681,900.00**
	Less: EXPENDITURES	**24,696,127.84**	**29,920,300.00**	**27,212,316.28**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

The prepared County Budget Form, which includes the financial forecast, was not subjected to an audit, review or compilation engagement and, accordingly, Contryman Associates, P.C. does not express an opinion, a conclusion, nor provide any assurance on it. Substantially all disclosures required by AICPA guidelines for the presentation of a financial forecast are omitted.
"See Summary of Significant Forecast Assumptions"

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Howard County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Midland Area on Aging	Annual	Aging Services
Region 3 Behavioral Services	Annual	Behavioral Health Services
First Light Child Advocacy	Annual	Child Services
UNL-Nebraska Extension Services	5 Years	Cooperative Extension Services
Willow Rising Inc.	Annual	Crisis Center Services
City of St. Paul	Annual	Dispatch Services
Mid Nebraska Individual Services	Annual	Health Services
District 8 Probation	Annual	Probation Services
Valley County	Annual	Valley County Jail-House Inmates
Hall County Veteran's Service	Annual	Veteran's Services
Hall County	Annual	Weed Superintendent

The prepared County Budget Form, which includes the financial forecast, was not subjected to an audit, review or compilation engagement and, accordingly, Contryman Associates, P.C. does not express an opinion, a conclusion, nor provide any assurance on it. Substantially all disclosures required by AICPA guidelines for the presentation of a financial forecast are omitted. "See Summary of Significant Forecast Assumptions"

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

(format for all counties and cities.)

TAX YEAR 2025

(certification required on or before August 20th of each year)

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
COUNTY GENERAL	County-General	13,661,736	1,791,238,453	1,616,656,018	0.85

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

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

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

I **NEAL DETHLEFS**, **HOWARD** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

8/14/25
(date)

CC: County Clerk, **HOWARD** County

CC: County Clerk where district is headquartered, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only **75,337,786 Pers Prior** **1,541,318,232 Real Prior**
77,720,897 Pers Value **1,713,517,556 Real Value**

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

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

TO: PAUL MIUELLER
710 7TH ST
ST PAUL NE 68873

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ST PAUL FIRE #1	Fire-District	4,551,496	405,704,851

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I NEAL DETHLEFS, HOWARD County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

8/14/25
(date)

CC: County Clerk, HOWARD County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only 20,661,173 Pers Prior 344,589,252 Real Prior
21,639,704 Pers Value 384,065,147 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

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

TO: PAUL MUELLER
710 7TH ST
ST PAUL NE 68873

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
DANNEBROG FIRE #3	Fire-District	2,158,719	263,655,876

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I NEAL DETHLEFS, HOWARD County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

8/14/25
(date)

CC: County Clerk, HOWARD County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

8,244,839 Pers Prior
8,222,161 Pers Value

229,582,608 Real Prior
255,433,715 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025

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

TO: PAUL MUELLER
710 7TH ST
ST PAUL NE 68873

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
FARWELL FIRE #5	Fire-District	584,571	146,850,147

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I NEAL DETHLEFS, HOWARD County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

8/14/25
(date)

CC: County Clerk, HOWARD County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only
7,281,928 Pers Prior
7,520,262 Pers Value
127,369,180 Real Prior
139,329,885 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025

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

TO: KEITH WICHMAN
251 P RD
PALMER NE 68864

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
PALMER FIRE #8	Fire-District	880,788	108,258,410

** Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I NEAL DETHLEFS, HOWARD County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

8/14/25
(date)

CC: County Clerk, HOWARD County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only
3,009,521 Pers Prior
3,313,739 Pers Value
93,328,900 Real Prior
104,944,671 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025

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

TO: SEVERSON,LAMMERS & ABEL
PO BOX 142
ORD NE 68862

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
WOLBACH FIRE #6	Fire-District	1,215,298	98,906,627

** Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I NEAL DETHLEFS, HOWARD County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

8/14/25
(date)

CC: County Clerk, HOWARD County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

3,700,251 Pers Prior
4,392,563 Pers Value

83,674,967 Real Prior
94,514,064 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

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

TO: RUSSEL SPLILINEK
PO BOX 174
ELBA NE 68835-0174

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ELBA FIRE #2	Fire-District	1,375,281	189,846,127

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I NEAL DETHLEFS, HOWARD County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

8/14/25
(date)

CC: County Clerk, HOWARD County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only | 8,101,620 Pers Prior | 162,510,742 Real Prior
8,341,102 Pers Value | 181,505,025 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

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

TO: SEVERSON,LAMMERS & ABEL
PO BOX 142
ORD NE 68862

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
SCOTIA FIRE #10	Fire-District	35,768	20,673,147

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I NEAL DETHLEFS, HOWARD County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

8/14/25
(date)

CC: County Clerk, HOWARD County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

967,077 Pers Prior
1,002,948 Pers Value
17,760,189 Real Prior
19,670,199 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less. (b) counties, (c) cities. (d) school districts and (e) community colleges.}*

TAX YEAR 2025

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

TO: PAUL MUELLER
710 7TH ST
ST PAUL NE 68873

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
BOELUS FIRE #4	Fire-District	156,372	104,919,153

**Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I NEAL DETHLEFS, HOWARD County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

8/14/25
(date)

CC: County Clerk, HOWARD County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

5,386,691 Pers Prior	89,558,949 Real Prior
5,536,559 Pers Value	99,382,594 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

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

TO:
PAUL MUELLER
710 7TH ST
ST PAUL NE 68873

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
CAIRO FIRE #9	Fire-District	458,487	31,850,097

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I NEAL DETHLEFS, HOWARD County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

8/14/25
(date)

CC: County Clerk, HOWARD County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only | **1,651,983 Pers Prior** | **25,855,882 Real Prior**
1,959,623 Pers Value | **29,890,474 Real Value**

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

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

TO: RON DVORAK
513 MEADOWLARK DR
ST LIBORY NE 68872

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
GRAND ISLAND FIRE#7	Fire-District	2,095,432	199,087,926

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I NEAL DETHLEFS, HOWARD County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

8/14/25
(date)

CC: County Clerk, HOWARD County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only	9,393,420 Pers Prior	165,872,377 Real Prior
	8,869,968 Pers Value	190,217,958 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025

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

TO: MATT LUKASIEWICZ
PO BOX 137
FARWELL NE 68838-0137

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOUP BASIN RECL#1	Misc-District	5,813,567	785,617,570

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I NEAL DETHLEFS, HOWARD County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

8/14/25
(date)

CC: County Clerk, HOWARD County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only
33,907,111 Pers Prior
35,406,459 Pers Value
688,124,368 Real Prior
750,211,111 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less. (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025

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

TO: JIM FANTA
PO BOX 11
ST PAUL NE 68873

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
AG SOCIETY	Misc-District	13,661,736	1,791,238,453

**Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I NEAL DETHLEFS, HOWARD County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

8/14/25
(date)

CC: County Clerk, HOWARD County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only
75,337,786 Pers Prior
77,720,897 Pers Value
1,541,318,232 Real Prior
1,713,517,556 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

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

TO: PAUL MUELLER
710 7TH ST
ST PAUL NE 68873

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
HISTORICAL SOCIETY	Misc-District	13,661,736	1,791,238,453

**Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I NEAL DETHLEFS, HOWARD County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

8/14/25
(date)

CC: County Clerk, HOWARD County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only
75,337,786 Pers Prior
77,720,897 Pers Value
1,541,318,232 Real Prior
1,713,517,556 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025

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

TO: HOWARD COUNTY CLERK
612 INDIAN STREET
SAINT PAUL NE 68873

TAXABLE VALUE LOCATED IN THE COUNTY OF: GREELEY

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
WOLBACH SUB FIRE 3	Fire-District	1,784,997	191,592,154

**Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I GERRI L BEHNK, GREELEY 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.

Gerri L Behnk
(signature of county assessor)

8/15/2025
(date)

COUNTY ASSESSOR OFFICIAL Seal GREELEY COUNTY, NEBRASKA

CC: County Clerk, GREELEY County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only
5,259,569 Pers Prior
5,375,526 Pers Value
165,664,333 Real Prior
186,216,628 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025

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

TO: HOWARD COUNTY CLERK
612 INDIAN STREET
SAINT PAUL NE 68873

TAXABLE VALUE LOCATED IN THE COUNTY OF: GREELEY

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
SCOTIA FIRE 4	Fire-District	3,726,356	364,513,085

**Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I GERRI L BEHNK, GREELEY 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.

Gerri L Behnk
(signature of county assessor)

8/15/2025
(date)

COUNTY ASSESSOR ☆ OFFICIAL Seal ☆ GREELEY COUNTY, NEBRASKA

CC: County Clerk, GREELEY County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only	14,816,597 Pers Prior	300,139,435 Real Prior
	17,363,238 Pers Value	347,149,847 Real Value

CUSTER COUNTY COUNTY ASSESSOR OFFICIAL SEAL BROKEN BOW NE

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025

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

RECEIVED
AUG 18 2025
HOWARD COUNTY CLERK

TO: LOUP BASIN RECLAMATION DIST
C/O HOWARD COUNTY CLERK
PO BOX 25
ST PAUL NE 68873

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOUP BASIN RECLAMATION DI	Misc-District	340,270	203,424,122

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I ELISE TAYLOR, CUSTER 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.

Elise Taylor
(signature of county assessor)

AUG 14 2025
(date)

CC: County Clerk, CUSTER County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

8,502,488 Pers Prior
8,382,819 Pers Value

186,993,525 Real Prior
195,041,303 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025

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

TO: HOWARD COUNTY CLERK
BRENDA KLANECKY
PO BOX 25
ST PAUL NE 68873

TAXABLE VALUE LOCATED IN THE COUNTY OF: SHERMAN

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
F D #3 BOELUS	Fire-District	353,618	17,961,275

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I SHERIE KUSZAK, SHERMAN 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.

Sherie Kuszak
(signature of county assessor)

8/14/25
(date)

COUNTY ASSESSOR SHERMAN COUNTY NEBRASKA Seal

CC: County Clerk, SHERMAN County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

589,358 Pers Prior
942,976 Pers Value

14,101,331 Real Prior
17,018,299 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025

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

TO: HOWARD COUNTY CLERK
BRENDA KLANECKY
PO BOX 25
ST PAUL NE 68873

TAXABLE VALUE LOCATED IN THE COUNTY OF: SHERMAN

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
L B RECLAMATION	Misc-District	180,680	112,504,648

**Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I SHERIE KUSZAK, SHERMAN 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.

Sherie Kuszak
(signature of county assessor)

8.14.25
(date)

COUNTY ASSESSOR SHERMAN COUNTY NEBRASKA Seal

CC: County Clerk, SHERMAN County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

6,477,463 Pers Prior
5,938,390 Pers Value

86,561,478 Real Prior
106,566,258 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

(format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.)

TAX YEAR 2025

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

RECEIVED
AUG 22 2025
HOWARD COUNTY CLERK

LOUP BASIN REC. DIST
% MATT LUKASIEWICZ
TO: P O BOX 137
FARWELL, NE 68838-0137

TAXABLE VALUE LOCATED IN THE COUNTY OF: VALLEY

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOUP BASIN RD BOND	Misc-District	36,090	16,896,673

**Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I Linda J. Waltman, VALLEY 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.

Linda J. Waltman
(signature of county assessor)

8-18-2025
(date)

CC: County Clerk, VALLEY County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

795,607 Pers Prior
821,919 Pers Value
14,759,604 Real Prior
16,074,754 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*(format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.)*

TAX YEAR 2025

(certification required on or before August 20th, of each year)

TO: LOUP BASIN REC. DIST.
% MATT LUKASIEWICZ
P O BOX 137
FARWELL, NE 68838-0137

TAXABLE VALUE LOCATED IN THE COUNTY OF: VALLEY

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOUP BASIN REC DIST	Misc-District	36,090	16,896,673

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I Linda J. Waltman, VALLEY 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.

Linda J. Waltman
(signature of county assessor)

8-18-2025
(date)

VALLEY COUNTY ASSESSOR Seal VALLEY COUNTY, NEBRASKA

CC: County Clerk, VALLEY County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

795,607 Pers Prior
821,919 Pers Value
14,759,604 Real Prior
16,074,754 Real Value

HOWARD COUNTY COMMISSIONER'S MINUTES

September 23, 2025

A Meeting of the Howard County Board of Commissioners was convened in open and public session on the 23rd day of September, 2025, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given thereof on the 17th day of September, 2025. Copies of the agenda were posted in the courthouse, emailed to each Commissioner, and kept current and available to the public at the Clerk's office. A proof of publication is filed in the Clerk's office.

Chairman Hirschman called the meeting to order at 8:30 a.m. Roll Call: Kirt Lukasiewicz, Aye; Kathy Hirschman, Aye; and Jessie Urbanski, Aye. Also, present is County Clerk, Brenda Klanecky.

Pledge of Allegiance- The Pledge of Allegiance was recited.

Chairman Hirschman stated to those in attendance that a current copy of the Nebraska Open Meetings Act is available for review and indicated the location of such copy in the room where the meeting is being held.

Public Comment- Kirt Lukasiewicz stated that the Sons of the American Legion donated $1,000.00 to the Senior Center.

County Road Discussion –Highway Superintendent, Janet Thomsen was present to discuss the following items: Update on new maintenance building. Office area is complete, Hamilton Telecommunications has agreed to provide fiber for internet service to the building for no extra cost, and the well and septic are moving forward. Other supplies were also discussed.

Review Employee Applications- No additional applications have been received since the September 9th meeting. All of the Commissioners agreed that they would like to hold off hiring any additional road workers at this time.

Jon Kuck Contract-Highway Superintendent, Janet Thomsen and Jon Kuck were present. Mr. Kuck had signed a one-year contract on September 24, 2024, to extend a portion (200 foot) of Gordon Road which was previously classified as a minimum maintenance road. Mr. Kuck was required to up-grade the road according to the Nebraska Board of Public Roads Classifications and Standards of rural roads RL3 and gravel the road. Ms. Thomsen stated that Mr. Kuck had met all of the requirements and signs have been placed. Urbanski made a motion to approve that the Jon Kuck contract has been fulfilled and seconded by Lukasiewicz. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye. Ms. Thomsen will submit the change in classification from a minimum maintenance road to a local road.

Mail-

Copy of response letter from County Attorney for Audit
Copy of response letter from NIRMA for Audit
Copy of letter from County Attorney to Blase Farms
NDEE letter-Dugan Cattle Co. LLC Renewal
Email from the Extension Office regarding 4H Week
Precision Drone Solutions – No one showed up to do a presentation.

Subdivision Application-Meadow View Estates-Justin & Mari Boehler-Planning and Zoning Administrator, Cherri Klinginsmith and Mari Boehler were present to discuss the Meadow View Estates. Mr. and Mrs. Boehler wish to split the subdivision into one large lot where their residence is and divide the remainder into 4-3 acre lots to sell. Howard Greeley has approved the electrical plan. 911 signs were discussed but currently there is no policy in place. The Commissioners suggested that 911 addresses be placed at the entrances to each of the properties. Urbanski made a motion to approve the multi-lot subdivision as presented and seconded by Lukasiewicz. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Subdivision Application-MG Subdivision-Elizabeth Gardino-Liz Gardino was present along with Ms. Klinginsmith regarding the MG Second Subdivision. Following discussion, Lukasiewicz made a motion to approve the MG Second Subdivision as presented and seconded by Urbanski. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Amend Annual Certification Form-Hwy Supt., Janet Thomsen- The FY2025 Allotment for Street Buyback is $127,542.20 and the Bridge Buyback is 106,650.84. The allocation expended between July 1, 2024 and June 30, 2025, has been amended to $257,227.82. Urbanski made a motion to approve the amended Annual Certification Form-Federal Street and Bridge Buyback and seconded by Lukasiewicz. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Road Study-Gordon Road south of Hwy 58-Ms. Thomsen presented a road study on Gordon Road south of Highway 58 in Howard County, Nebraska. Discussion was held regarding pros and cons of opening the road as a local road. Lukasiewicz made a motion that the Commissioners have received the road study and seconded by Urbanski. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Interlocal Agreement/Letter to Army Corps of Engineers-City/County- Resolution 2025-21-Present were the following: Utility Superintendent, Matt Helzer, City Clerk. The Commissioners reviewed the Interlocal Cooperation Agreement between the City of St. Paul, Nebraska and Howard County, Nebraska to create a separate legal entity and joint agency to prepare and submit an application to the USACE regarding the Middle Loup River stabilization project. Urbanski made a motion to approve the Interlocal Cooperation Agreement as presented and seconded by Lukasiewicz. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Resolution No. 2025-21-A resolution approving the interlocal agreement with the City of St. Paul, Nebraska, for the creation of the City of St. Paul/Howard County Joint Middle Loup River Stabilization Agency; allow the Board Chair and County Clerk to authorize and execute the Agreement on behalf of Howard County; and, the Board of Commissioners retain the authority over all agency actions that obligate financially or contractually. Urbanski made a motion to approve Resolution No. 2025-21 as presented and seconded by Lukasiewicz. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

The Commissioners reviewed a letter drafted and signed by the City of St. Paul to request assistance from the U.S. Army Corps of Engineers to request assistance under Section 14 to have a feasibility study in an area located on the Middle Loup River south of St. Paul, NE and an additional letter to the U.S. Army Corps of Engineers regarding the Notification of the City of St. Paul/Howard County Joint Middle Loup River Stabilization Agency. Urbanski made a motion to approve the letters as present to request financial assistance under Section 14 and provide additional information as presented and seconded by Lukasiewicz. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

County Tax Sales-Sara Roy, Treasurer- Treasurer, Sara Roy was present to discuss a list of delinquent taxes according to LB77-1918. The Treasurer had mailed out letters to those on the list. If left unpaid a tax certificate would be issued on each of the properties. Lukasiewicz made a motion for the Treasurer to proceed with the process and provide a resolution at the next Commissioner meeting on October 14, 2025 and seconded by Urbanski. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Mary Bejot-Buhrman Subdivision-Mary Bejot and Theresa Buhrman were present to discuss Bell Street which was dedicated at the time the Buhrman Subdivision was approved in 2005. Ms. Bejot questioned why Bell Street was created and dedicated. No one has been able to provide an answer. Ms. Bejot owns Lot 1 and her brother owns Lot 2 in the subdivision. Bell Street has been maintained as a driveway and maintained by the owners of the lots. The County has not maintained the street since it was dedicated. Ms. Bejot would like Bell Street to be a driveway with an easement access into Lot 2. The County Attorney, Planning and Zoning and Highway Superintendent were all present. All parties agreed it would be in the best interest of Ms. Bejot to go through the road vacate process with the vacated road reverting to the Lot 1 Buhrman Subdivision owners. Ms. Bejot will present a petition to vacate Bell Street.

Copier Agreement-Roads Dept.-The current copier is at the end of the five-year contract with Eakes. Eakes proposed a renewal with the current copier. Ms. Thomsen had gone out for an additional proposal. The Clerk's office has an additional copier with one year left on the

contract with Eakes. The Clerk's office has received a new printer/copier/scanner from the Secretary of States office, as well as additional scanners. The Clerk's office will provide the Road's Department two scanners as well as transferring the contract on the copier. The monthly payment on the contract is less than the two proposals received. These items will be changed to the Roads Department inventory.

Consent Agenda - The Board reviewed the payroll and claims dated 9/23/2025, and the Commissioner Meeting minutes dated 9/9/2025. Motion was made by Urbanski and seconded by Lukasiewicz to approve the payroll and claims dated 9/23/2025, General $246,924.86, and Roads-$73,315.63, for a total of $320,240.49, and Commissioner meeting minutes dated 9/9/2025 and authorize Board Chair, Kathy Hirschman to sign the minutes. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Recess-Urbanski made a motion to recess the Commissioner Meeting at 11:02 a.m. and to reconvene following the public hearing at 1:00 p.m. to discuss the County Budget for 2025-2026 and seconded by Lukasiewicz. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Reconvene-Board Chair, Kathy Hirschman, reconvened the Commissioner meeting at 1:50 p.m. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski; Aye.

2025-2026 Budget and Set Tax Levy-Resolution 2025-22- Urbanski made a motion to adopt the 2025-2026 fiscal year Budget as Resolution 2025-22 and seconded by Lukasiewicz. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Resolution 2025-23 -Approve 2025-2026 Property Tax Request and Final Tax Rate-
Commissioner Hirschman stated the property tax request for 2025-2026 is in the amount of $2,550,597.75. The final tax rate will be 0.142393 per $100.00 of assessed value. Copy of Resolution 2025-23 is on file in the Clerk's office for review. Urbanski made a motion to approve Resolution 2025-23, the Property Tax Request in the amount of $2,550,597.75 and the final tax rate of 0.142393 per $100.00 of assessed value and seconded by Lukasiewicz. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Approve 1% Restricted Funds- No longer required. No action taken.

There being no further business to come before the Board, motion was made by Urbanski and seconded by Lukasiewicz to adjourn the meeting at 2:12 p.m. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye. Meeting Adjourned. The next regular meeting of the Howard County Board of Commissioners will be October 10, 2025.

Dated this 23rd day of September, 2025.

Kathy Hirschman

Kathy Hirschman
Howard County Board Chair

ATTEST: Brenda Klanecky



Brenda Klanecky
Howard County Clerk

HOWARD COUNTY COMMISSIONERS MEETING

September 23, 2025

A meeting of the Howard County Commissioners was convened in open and public session on September 23, 2025, in the Boardroom, Howard County Courthouse, St. Paul, Nebraska.

Notice of the meeting was given on the 10th day of September, 2025, a proof of publication filed in the Clerk's office. Copies of the agenda were posted in the Courthouse, emailed to each Commissioner and kept current and available to the public at the Clerk's office.

Board Chairman, Kathy Hirschman called the meeting to order at 1:00 p.m. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye. Also, present is the County Clerk, Brenda Klanecky.

Public Hearing – 2025-2026 Budget- Lukasiewicz made a motion to open the public hearing at 1:01 p.m. and seconded by Urbanski. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

The County Clerk provided three copies of the budget for public inspection.

Public Comment-None. No members of the public were present.

A review of the prior year to current year comparisons was done by Commissioner Hirschman.

Commissioner Hirschman commended the Elected officials for their hard work in maintaining their budgets and maintaining their quality of services.

After further discussion, Urbanski made a motion to close the public hearing at 1:49 p.m. and seconded by Lukasiewicz. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Adjourn- Lukasiewicz made a motion to adjourn the meeting at 1:49 p.m. and seconded by Urbanski. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Kathy Hirschman
County Board Chair

ATTEST:

COUNTY CLERK-HOWARD COUNTY SEAL NEBRASKA

Brenda Klanecky
Howard County Clerk

RESOLUTION 2025-18

WHEREAS, pursuant to Neb. Rev. Stat 77-3443(3), on or before August 1, 2025 all political subdivisions subject to County Levy authority are required to submit a preliminary request for levy allocation to the County Board in the form of a resolution adopted by a majority vote;

WHEREAS, pursuant to Neb. Rev. Stat. 77-3443(4), the Howard County Board of Commissioners are required to adopt a resolution by majority vote which determines the final allocation of levy authority to its political subdivisions;

NOW, THEREFORE BE IT RESOLVED, by the Howard County Board of Commissioners that the following allocation of levy authority for fiscal year 2024-2025 is hereby adopted;

Howard County Agricultural Society	General:	$43,440.08
	Sinking:	$7,627.90
Howard County Historical Society	General:	$13,952.13
St. Paul Rural Fire District	General:	$49,471.60
	Sinking:	$10,200.00
	Ambulance:	$ 2,100.00
Farwell Rural Fire District	General:	$17,870.21
	Sinking:	$10,000.00
Dannebrog Fire District	General:	$66,330.19
	Series 2015 Bond:	$21,285.00
	Series 2023 Bond:	$ 9,076.73
	Series 2025 Bond:	$23,444.31
Boelus Rural Fire District	General:	$16,282.89

Sinking: $ 3,500.00

Bond: $16,801.27

Elba Rural Fire District

General: $45,367.06

Bond: $52,551.25

Dated: August 12, 2025.

Kathy Hirschman

Howard County Chairperson

ATTEST:

Brenda Klanecky

Howard County Clerk

STATE OF NEBRASKA
HOWARD COUNTY SS.
FILED FOR RECORD
MO August DAY 12 20 25
AT 1:00 O'CLOCK P M. RECORDED
IN BOOK Resolutions PAGE 32.
Brenda Klanecky COUNTY CLERK
BY: _____

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-23

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

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

NOW, THEREFORE, the Governing Body of HOWARD County resolves that:

1. The 2025-2026 property tax request be set at:

General Fund	$2,550,597.75
0	$ -
0	$ -
0	$ -

2. The total assessed value of property differs from last year's total assessed value by 10.80 percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.138637 per $100 of assessed value.
4. HOWARD County proposes to adopt a property tax request that will cause its tax rate to be 0.142393 per $100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of HOWARD County will decrease last year's budget by 1.50 percent.
6. A copy of this resolution is to be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Urbanski, seconded by Lukasiewicz to adopt Resolution#202523.

Voting yes were:		Voting no were:
Lukasiewicz		None
Hirschman		
Urbanski		

Dated this 23rd day of September, 2025.

COUNTY CLERK-HOWARD COUNTY SEAL NEBRASKA

Kathy Hirschman
Howard County Board Chair

ATTEST: Brenda Klanecky
Howard County Clerk

STATE OF NEBRASKA
HOWARD COUNTY SS.
FILED FOR RECORD
MO September DAY 23 20 25
AT 2:30 O'CLOCK P M. RECORDED
IN BOOK Resolutions PAGE 39
Brenda Klanecky COUNTY CLERK
BY

Certificate of Publication

State of Nebraska
Howard County

I, Michael C. Happ, being first duly sworn depose and say that I am the publisher of the Phonograph-Herald, a weekly newspaper published in an office maintained at St. Paul, Nebraska, in the said county and state, and in general circulation in said county, and that this newspaper has a bona fide circulation of more than three hundred copies weekly, and that it has been published in said county for fifty-two consecutive weeks next prior to the publication of the attached notice, and that this notice was published in said newspaper one (1) consecutive week(s), the first publication thereof having been made in the issue of said paper dated the 10 day of September, 2025.

Michael Happ, Publisher

Subscribed in my presence and sworn to before me the 10 day of September, 2025.

Notary Public

My commission expires the 18th day of May, 2027.

GENERAL NOTARY - State of Nebraska
MICHAEL ROTHER
My Comm. Exp. May 18, 2027

KH
JV
KL

No. of lines: _____
Publication Fee: 350.00

HOWARD 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 23rd day of September 2025 at 1:00 PM at the Howard County Courthouse, 612 Indian St., St. Paul, 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	3,930,155.00	4,920,643.03	5,299,008.20	67,035.44	2,815,445.89	2,550,597.75
ROAD/BRIDGE	2,360,954.68	2,099,285.29	2,195,963.00	38,770.10	2,234,733.10	0.00
HIGHWAY BRIDGE BUYBACK PROGRAM	0.00	257,227.82	950,591.98	1,000.00	951,591.98	0.00
TOURISM IMPROVEMENT FUND	7,000.00	10,000.00	9,000.00	0.00	9,000.00	0.00
TOURISM PROMOTION FUND	7,000.00	7,000.00	10,000.00	5,828.25	15,828.25	0.00
ROD PRESERVATION & MODERNIZATION	5,031.70	6,125.00	6,250.00	7,402.89	13,652.89	0.00
Opioid Settlement Fund	0.00	0.00	26,000.00	7,326.22	33,326.22	0.00
HIGHWAY SAFETY FEES	0.00	1,652.80	3,000.00	452.80	3,452.80	0.00
Canine (K-9)	0.00	54,065.84	20,000.00	1,850.43	21,850.43	0.00
AMERICAN RESCUE PLAN	324,652.55	469,373.32	0.00	0.00	0.00	0.00
LOCAL ASSISTANCE TRIBAL CONSISTENCY FUND	0.00	0.00	100,000.00	0.00	100,000.00	0.00
INHERITANCE TAX	460,050.00	1,334,125.19	700,000.00	315,649.80	1,015,649.80	0.00
911 EMERGENCY MANAGEMENT FUND	19,010.36	27,251.08	71,542.54	8,038.28	79,580.82	0.00
E911 WIRELESS SERVICE FUND	35,939.06	39,809.45	62,288.83	0.00	62,288.83	0.00
911 HOLDING ACCT	111,739.30	28,065.29	9,276.06	0.00	9,276.06	0.00
Dispatch Contracting	0.00	0.00	0.00	18,720.00	18,720.00	0.00
SRT Fund	0.00	0.00	10,000.00	0.00	10,000.00	0.00
HOSPITAL OPERATING & MAINTENANCE	24,696,127.84	27,212,316.28	31,681,900.00	0.00	31,681,900.00	0.00
GRAND TOTAL	**31,957,660.49**	**36,466,940.39**	**41,154,820.61**	**472,074.21**	**39,076,297.07**	**2,550,597.75**
Unused Property Tax Request Authority available for next year						**206,278.34**

HOWARD 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 23rd day of September 2025 at 1:00 PM at the Howard County Courthouse, 612 Indian St., St. Paul, 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	41,782,227.84	41,154,820.61	-1.50%
Property Tax Request	2,483,323.04	2,550,597.75	2.71%
Valuation	1,616,656,018.00	1,791,238,453.00	10.80%
Tax Rate	0.153609	0.142393	-7.30%
Tax Rate if Prior Tax Request was at Current Valuation	0.138637		

ZNEZ