Amended 6/2/2026

# 2025 - 2026
# STATE OF NEBRASKA
# COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
**JOHNSON 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 |
|---|---|---|---|
| COUNTY GENERAL | | 3,554,052.97 | 3,554,052.97 |
| COURTHOUSE BOND | 253,432.86 | | 253,432.86 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total All Funds | 253,432.86 | 3,554,052.97 | 3,807,485.83 |

## Report of Interlocal Agreements & Joint Public Agencies

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

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

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

## Report of Trade Names, Corporate Names & Business Names

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

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

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

| | |
|---|---|
| **Total Certified Valuation** | 1,406,466,164 |

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

**Outstanding Bonded Indebtedness as of July 1, 2025**

| | |
|---|---|
| Principal | 1,995,000.00 |
| Interest | 520,032.86 |
| **Total Bonded Indebtedness** | 2,515,032.86 |

PROOF OF PUBLICATION

The State of Nebraska, } §§
County of Johnson }

Kendall Neiman being first duly sworn, says that he is Publisher of The Nemaha Valley Observer, a legal newspaper which is published and is in general circulation in Johnson County, Nebraska, and is printed weekly at its office in Auburn, Nebraska that said newspaper has been so published in said county for more than fifty-two consecutive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue, and is printed in the English language.

That to affiant's personal knowledge, the annexed notice was published in said newspaper on

09.04.2025.

Publisher's fee at legal rate is $272.00

Subscribed and sworn to before me this 3 day of 9/25

Natasha Rogers Notary Public

JOHNSON COUNTY, NEBRASKA

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

IC NOTICE is hereby given, in compliance with the provisions of State Statutes 13-501 to 13-513, that the governing body will meet on the NINTH SEPTEMBER, 2025 at 10:30 o'clock, AM, at JOHNSON COUNTY COURTHOUSE for the purpose of hearing support, opposition, criticism, stions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular ss hours.

| FUNDS | Actual Disbursements 2023-2024 (1) | Actual Disbursements 2024-2025 (2) | Proposed Budget of Disbursements 2025-2026 (3) | Necessary Cash Reserve (4) | Total Available Resources Before Property Taxes (5) | Total Personal and Real Property Tax Requirement (6) |
|---|---|---|---|---|---|---|
| al | $ 4,252,215.60 | $ 4,565,584.94 | $ 5,044,187.22 | $ 250,000.00 | $ 1,740,134.25 | $ 3,554,052.97 |
| | $ 2,376,939.66 | $ 2,672,156.78 | $ 3,012,064.00 | $ 200,000.00 | $ 3,212,064.00 | $ - |
| y Bridge | $ - | $ 710,631.90 | $ 892,245.00 | $ - | $ 892,245.00 | $ - |
| g Tax | $ 7,375.00 | $ 7,925.00 | $ 10,083.57 | $ - | $ 10,083.57 | $ - |
| Improvement | $ 7,922.37 | $ 7,002.92 | $ 12,390.69 | $ - | $ 12,390.69 | $ - |
| r Deeds P&M | $ 3,315.36 | $ 3,339.36 | $ 12,264.84 | $ - | $ 12,264.84 | $ - |
| ns Aid | $ 2,600.00 | $ - | $ 2,500.04 | $ - | $ 2,500.04 | $ - |
| rogram | $ - | $ 6,595.00 | $ 4,001.81 | $ - | $ 4,001.81 | $ - |
| w Enforcement | $ 27,333.47 | $ - | $ 13,903.17 | $ - | $ 13,903.17 | $ - |
| (K-9) | $ - | $ - | $ 2,257.08 | $ - | $ 2,257.08 | $ - |
| Am Rescue | $ 180,344.96 | $ 89,090.71 | $ 146,825.34 | $ - | $ 146,825.34 | $ - |
| nce | $ 611,100.87 | $ 1,218,289.44 | $ 882,026.59 | $ - | $ 882,026.59 | $ - |
| ottery | $ 16,006.80 | $ - | $ 2,715.63 | $ - | $ 2,715.63 | $ - |
| ergency Man. | $ 50,063.83 | $ 30,277.55 | $ 28,172.30 | $ - | $ 28,172.30 | $ - |
| reless | $ 50,108.88 | $ 26,484.66 | $ 336,771.93 | $ - | $ 336,771.93 | $ - |
| use Bond | $ - | $ - | $ 253,432.86 | $ 125,000.00 | $ 125,000.00 | $ 253,432.86 |
| use Building | $ - | $ 509,461.88 | $ 1,561,924.80 | $ - | $ 1,561,924.80 | $ - |
| nce Service | $ 336,183.13 | $ 75,686.91 | $ 608,779.08 | $ - | $ 608,779.08 | $ - |
| l | $ 30,102,280.87 | $ 23,861,611.12 | $ 25,806,291.44 | $ 596,612.42 | $ 26,402,903.86 | $ - |
| l Bond | $ 2,894,569.96 | $ 1,111,879.91 | $ 607,335.00 | $ 12,022,537.80 | $ 12,629,872.80 | $ - |
| S | $ 40,918,460.76 | $ 34,896,018.28 | $ 39,240,172.39 | $ 13,194,150.22 | $ 48,626,836.78 | $ 3,807,485.83 |

| | Bond Purposes | Non-Bond Purposes | Total |
|---|---|---|---|
| Breakdown of Property Tax | $ 253,432.86 | $ 3,554,052.97 | $ 3,807,485.83 |
| Unused Property Tax Request Authority available for next year | | | $ 32,274.67 |

## NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the NINTH day of MBER, 2025 at 10:30 o'clock, AM, at JOHNSON COUNTY COURTHOUSE for the purpose of hearing support, opposition, criticism, suggestions

PROOF OF PUBLICATION

The State of Nebraska,

County of Johnson } §§

Kendall Neiman being first duly sworn, says that he is Publisher of The Nemaha Valley Observer, a legal newspaper which is published and is in general circulation in Johnson County, Nebraska, and is printed weekly at its office in Auburn, Nebraska that said newspaper has been so published in said county for more than fifty-two consecutive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue, and is printed in the English language.

That to affiant's personal knowledge, the annexed notice was published in said newspaper on

09.04.2025.

Publisher's fee at legal rate is $272.00

Subscribed and sworn to before me this 3 day of 9/25

Natasha Rogers Notary Public

General Notary - State of Nebraska
NATASHA ROGERS
My Comm. Exp. April 26, 2027.

NO. A_____

County Court of
Johnson County, Nebraska

PROOF OF PUBLICATION

Recorded
Probated Record_____ Page_____

UNTY, NEBRASKA

RING AND BUDGET SUMMARY

e Statutes 13-501 to 13-513, that the governing body will meet on the NINTH COURTHOUSE for the purpose of hearing support, opposition, criticism, l budget. The budget detail is available at the office of the Clerk during regular

| posed lget of rsements 5-2026 (3) | Necessary Cash Reserve (4) | Total Available Resources Before Property Taxes (5) | Total Personal and Real Property Tax Requirement (6) |
|---|---|---|---|
| 5,044,187.22 | $ 250,000.00 | $ 1,740,134.25 | $ 3,554,052.97 |
| 3,012,064.00 | $ 200,000.00 | $ 3,212,064.00 | $ - |
| 892,245.00 | $ - | $ 892,245.00 | $ - |
| 10,083.57 | $ - | $ 10,083.57 | $ - |
| 12,390.69 | $ - | $ 12,390.69 | $ - |
| 12,264.84 | $ - | $ 12,264.84 | $ - |
| 2,500.04 | $ - | $ 2,500.04 | $ - |
| 4,001.81 | $ - | $ 4,001.81 | $ - |
| 13,903.17 | $ - | $ 13,903.17 | $ - |
| 2,257.08 | $ - | $ 2,257.08 | $ - |
| 146,825.34 | $ - | $ 146,825.34 | $ - |
| 882,026.59 | $ - | $ 882,026.59 | $ - |
| 2,715.63 | $ - | $ 2,715.63 | $ - |
| 28,172.30 | $ - | $ 28,172.30 | $ - |
| 336,771.93 | $ - | $ 336,771.93 | $ - |
| 253,432.86 | $ 125,000.00 | $ 125,000.00 | $ 253,432.86 |
| ,561,924.80 | $ - | $ 1,561,924.80 | $ - |
| 608,779.08 | $ - | $ 608,779.08 | $ - |
| ,806,291.44 | $ 596,612.42 | $ 26,402,903.86 | $ - |
| 607,335.00 | $ 12,022,537.80 | $ 12,629,872.80 | $ - |
| ,240,172.39 | $ 13,194,150.22 | $ 48,626,836.78 | $ 3,807,485.83 |

| | Bond Purposes | Non-Bond Purposes | Total |
|---|---|---|---|
| erty Tax | $ 253,432.86 | $ 3,554,052.97 | $ 3,807,485.83 |

Property Tax Request Authority available for next year $ 32,274.67

G TO SET FINAL TAX REQUEST

Statute 77-1632, that the governing body will meet on the NINTH day of OUSE for the purpose of hearing support, opposition, criticism, suggestions

PROOF OF PUBLICATION

The State of Nebraska,

County of Johnson } §§

Kendall Neiman being first duly sworn, says that he is Publisher of The Nemaha Valley Observer, a legal newspaper which is published and is in general circulation in Johnson County, Nebraska, and is printed weekly at its office in Auburn, Nebraska that said newspaper has been so published in said county for more than fifty-two consecutive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue, and is printed in the English language.

That to affiant's personal knowledge, the annexed notice was published in said newspaper on

09.25.2025

Publisher's fee at legal rate is $63.75

Subscribed and sworn to before me this 25 day of

Kay Oliver Notary Public

General Notary - State of Nebraska
KAY OLIVER
My Comm. Exp. July 15, 2028.

NO. A

Count
Johnson Co

PROOF OF

Re
Probated Record

**SUMMARY OF 2025 BUDGET CHANGE-JOHNSON COUNTY**

The County Board approved a change in the budget after publication and hearing by adding $100,000 to the Road budgeted expenses for rock and transferring $100,000 from the Inheritance Fund to the Road Fund. This change did not affect the property tax asking.

| | Proposed Budget | Adopted Budget |
|---|---|---|
| Road Fund | $3,012,064.00 | $3,112,064.00 |

David Borrenpohl-Board Chairperson

Observer - September 25 ZNEZ

# JOHNSON COUNTY BUDGET MESSAGE

Johnson County Board of Commissioners have set up the following Petty Cash Funds.
Resolution No. 10-17 (Veterans Service) amount $2500 for Veterans Aid.
Resolution No. 10-20 (County Attorney) amount $500 for Drug Enforcement
Resolution No. 17-02 (County Treasurer) amount $7000 for utilities, postage, services, and misc. expenses
Resolution No. 01-16 (County Clerk) amount of $1500 for Witness fees
Resolution No. 16-07 (County Court) amount of $100 for making change for customers.

Johnson County is submitting Institutions, Relief, and Noxious Weed budgets within the General Fund.
Collection of property taxes will be transferred by the commissioners to the Road fund when needed and to make loans to other departments while waiting to receive reimbursements.
Inheritance Tax Funds will be used to cover Attorney and Trial fees from the Prison, Road projects, any other unanticipated expenses as deemed appropriate, and for emergencies or equipment.

Ambulance and ARPA funds will be kept in special checking accounts in the custody of the County Treasurer.
Expenses will be written out of the checking account by the County Treasurer.

**JOHNSON COUNTY**
CORRESPONDENCE INFORMATION

## ENTITY OFFICIAL ADDRESS

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

| | |
|---|---|
| NAME | Johnson County |
| ADDRESS | 351 Broadway St |
| CITY & ZIP CODE | Tecumseh 68450 |
| TELEPHONE | 402-335-6300 |
| WEBSITE | johnsoncounty.ne.gov |

| | BOARD CHAIRPERSON | COUNTY CLERK | PREPARER |
|---|---|---|---|
| NAME | David Borrenpohl | Kathleen Nieveen | Terry Keebler |
| TITLE / FIRM NAME | Chairman | County Clerk | County Assessor |
| TELEPHONE | 402-429-5463 | 402-335-6300 | 402-335-6303 |
| EMAIL ADDRESS | | clerk@johnsoncounty.ne.gov | assessor@johnsoncounty.ne.gov |

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

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

# Johnson 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) | **$ 3,210,099.64** | |
| 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) 3,210,099.64** |

## Allowed Increases to Preliminary Property Tax Request Authority

**2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue)** 3,210,512.51 (13)

**Growth Percentage per County Assessor**

18,232,127.00 (2025 Growth Value) / 1,177,308,853.00 (2024 Total Valuation) = 1.55% (14a)

49,718.88 Increase due to Growth (14)

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

**Inflation Percentage**

5.17% (15a)

165,983.50 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) | 253,432.86 |
| 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) | 130,000.00 |

| | | |
|---|---|---|
| **Total Exceptions Utilized** *(Total lines 16 through 24)* | (25) | 383,432.86 |
| **2025-2026 Total Property Tax Request Authority** *(Total Lines 12, 14, 15, 25)* | (26) | 3,809,234.87 |
| **2025-2026 ACTUAL Property Tax Request** *(from Cover Page - Page 1)* | (27) | 3,807,485.83 |
| **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) | 1,749.04 |

# Johnson 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) | $ 160,525.63 |
| Less: Amount used this year *(from Computation From, Line 24) (cannot exceed Line 1)* | (2) | 130,000.00 |
| Add: Unused Authority created this year *(from Computation From, Line 28)* | (3) | 1,749.04 |
| Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)*** | (4) | 32,274.67 |

## Schedule 2 - Declared Emergency Exception Certification

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

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

## Schedule 3 - Description of Public Safety Services Exception

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

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

# REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

## Reporting Period July 1, 2024 through June 30, 2025

## Johnson County

| Parties to Agreement (Column 1) | Agreement Period (Column 2) | Description (Column 3) |
|---|---|---|
| Gage County | 2-23-200 Auto Renew | Bailiff Reimbursement |
| Pawnee County | Indefinite | Emergency Manager |
| Region V Systems | 7/1/23 | EPC |
| Johnson County Central | Indefinite | Fuel |
| City of Tecumseh | Indefinite | Handi Bus |
| NIRMA | 7-1-23 to 6-30-24 | Insurance |
| State Extension Office | 9-10-2007 Auto Renew | Office Budget |
| State of Nebraska | Indefinite | Probation Services |
| Tecumseh Rural Fire | 6/1/2021 | Rent/Utilities |
| Blue Rivers Area Agency on Aging | Indefinite | Services |
| Region V Systems | 8/15/1974 Auto Renew | Services |
| SE NE Dev. District | 1974-Auto Renew | Services |
| Pawnee County | Indefinite | Sheriff/Jail |
| Richardson County | 5/2/2002 Auto Renew | Youth Services |

# JOHNSON COUNTY

## 2025 - 2026 Allowable Growth Percentage Computation Form

## Calculation of Base Property Tax Request Authority

| | | | |
|---|---|---|---|
| **Prior Year Total Property Tax Request**<br>*(Total Personal and Real Property Required from **prior year** budget - Cover Page)* | | (1) | $3,210,099.64 |
| **Base Limitation Percent Increase (2%)** | 2.00% | (2) | |
| **Real Growth Percentage Increase**<br>$18,232,127.00 (2025 Real Growth Value per Assessor) / $1,177,308,853.00 (Prior Year Total Valuation per Assessor) = | 1.55% | (3) | |
| **Total Allowable Growth Percentage Increase (Line 2 + Line 3)** | | (4) | 3.55% |
| **Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** | | (5) | $113,958.54 |
| **TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)** | | (6) | $3,324,058.18 |

## Actual Property Tax Request

| | | | |
|---|---|---|---|
| **2025 - 2026 ACTUAL Total Property Tax Request**<br>*(Total Personal and Real Property Required from Cover Page)* | | (7) | $3,807,485.83 |

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.

# JOHNSON COUNTY LEVY LIMIT FORM

| Name | Property Taxes Other Than Bonds | Bond Property Taxes | Valuation | General Tax Levy | Bond Tax Levy | |
|---|---|---|---|---|---|---|
| (Column A) | (Column B) | (Column C) | (Column D) | (Column E) | (Column F) | |
| **Countywide Entities** | | | | | | |
| COUNTY GENERAL | 3,554,052.97 | - | 1,406,466,164 | 0.252694 | 0.000000 | |
| COURTHOUSE BOND | - | 253,432.86 | 1,406,466,164 | 0.000000 | 0.018019 | |
| **Total County Budgeted Countywide Entities** | | | | **0.252694** | | |
| **Other Countywide Entities** | | | | | | |
| Ag. Society | | | | 0.006541 | | |
| **Total Countywide Levy** | | | | **0.259235** | | |
| **Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements (77-3442)** | | | | | | |
| County levy limit | | | | 0.450000 | | |
| County property taxes designed for interlocal agreements | | | 1,747,392 | 0.050000 | | |
| Other entities property taxes designated for interlocal agreements | | | 0 | 0.000000 | | |
| **Total County Levy Authority (Cannot exceed 50 cents)** | | | | **0.500000** | **(1)** | |
| **Levy Limit Analysis** | | | | | | |
| Countywide Levy | | | | 0.259235 | | |
| Fire District - Largest General Levy Authority granted by the County Board | | | | 0.016250 | | |
| 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 | | | | 0.000000 | | |
| **Largest Possible District Levy** | | | | **0.275485** | **(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.**

# JOHNSON COUNTY
County Treasurer Summary of Uncollected Taxes

| Tax Year | Amount |
|---|---|
| 2024 | $4,129,892.25 |
| 2023 | $13,737.00 |
| 2022 | $3,360.42 |

Amended 6/2/2026

# JOHNSON 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 | 771,281.93 | 37,345.00 | | | 808,626.93 | |
| Public Safety - Law Enforcement | ~~1,917,191.99~~ 2,017,191.99 | ~~410,271.93~~ 510,271.93 | | | ~~2,327,463.92~~ | 2,527,463.92 |
| Public Safety - Other | 88,985.08 | 10,000.00 | | | 98,985.08 | |
| Public Works - Highways & Roads | 2,688,914.00 | ~~1,321,245.00~~ 3,653,638 | | | ~~4,010,159.00~~ | 6,342,552 |
| Public Works - Other | 12,950.00 | - | | | 12,950.00 | |
| Public Health & Social Services | 44,531.21 | 3,000.00 | | | 47,531.21 | |
| Culture and Recreation | ~~22,474.26~~ 23,474.26 | - | | | ~~22,474.26~~ | 23,474.26 |
| Community Development | - | 146,825.34 | | | 146,825.34 | |
| Miscellaneous | 1,236,339.91 | 1,685,124.80 | 396,857.02 | 1,524,429.40 | 4,842,751.13 | |
| **Business-type Activities:** | | | | | | |
| Airport | - | | | | - | |
| Nursing Home | - | | | | - | |
| Hospital | 22,859,285.44 | 2,339,671.00 | 607,335.00 | 607,335.00 | 26,413,626.44 | |
| Historical Society | | | | | - | |
| Solid Waste | | | | | - | |
| Museum | | | | | - | |
| Other | 109,100.00 | 499,679.08 | | | 608,779.08 | |
| Total Disbursements & Transfers | ~~29,751,053.82~~ 29,852,053.82 | ~~6,453,162.15~~ 8,885,555.15 | 1,004,192.02 | 2,131,764.40 | ~~39,340,172.39~~ | 41,873,565.39 |

**NOTE:** Total Disbursements must agree to Summary of All Funds

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

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

Amended 6/2/2026

# JOHNSON COUNTY

## SUMMARY OF ALL FUNDS

| | Actual 2023-2024 (Column 1) | Actual 2024-2025 (Column 2) | **Proposed** 2025-2026 (Column 3) | **Adopted** 2025-2026 (Column 4) |
|---|---|---|---|---|
| **Disbursements and Transfers:** | | | | |
| Operating | 25,410,426.46 | 28,115,694.75 | 29,651,053.82 | 29,852,053.82 ~~29,751,053.82~~ |
| Capital Outlay | 10,882,596.47 | 4,105,167.37 | 6,453,162.15 | 8,885,555.15 ~~6,453,162.15~~ |
| Debt Service | 562,753.18 | 474,419.47 | 1,104,192.02 | 1,004,192.02 |
| Transfers Out *(Must agree to Transfers In Below)* | 4,062,684.65 | 2,200,436.69 | 2,031,764.40 | 2,131,764.40 |
| Total Disbursements and Transfers | 40,918,460.76 | 34,895,718.28 | 39,240,172.39 | 41,873,565.39 ~~39,340,172.39~~ |
| **Balance, Receipts and Transfers:** | | | | |
| Net Fund Balance | 20,263,053.56 | 12,069,179.80 | 17,207,567.16 | 17,207,567.16 |
| Intergovernmental Federal | 99,955.24 | 58,149.90 | 64,000.00 | 64,000.00 |
| Intergovernmental State | 2,340,186.92 | 2,260,340.62 | 2,296,488.33 | 2,296,488.33 |
| Intergovernmental Local | 23,471,972.48 | 32,651,447.63 | 27,027,016.89 | 29,560,409.89 ~~27,027,016.89~~ |
| Personal and Real Property Taxes | 2,749,787.71 | 2,863,730.80 | 3,807,485.83 | 3,807,485.83 |
| Transfers In *(Must agree to Transfers Out Above)* | 4,062,684.65 | 2,200,436.69 | 2,031,764.40 | 2,131,764.40 |
| Total Resources Available | 52,987,640.56 | 52,103,285.44 | 52,434,322.61 | 55,067,715.61 ~~52,534,322.61~~ |
| Balance Forward/Cash Reserve | 12,069,179.80 | 17,207,567.16 | 13,194,150.22 | 13,194,150.22 |
| Cash Reserve Percentage | | | | 43% |

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

**JOHNSON COUNTY COUNTY GENERAL**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0100 | COUNTY 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 | OFFICIAL SALARIES | 66,989.79 | 69,000.00 | 68,999.94 | 71,070.00 | 71,070.00 | 71,070.00 |
| | ***Personal Services Totals*** | ***66,989.79*** | ***69,000.00*** | ***68,999.94*** | ***71,070.00*** | ***71,070.00*** | ***71,070.00*** |
| | **Operating Expenses** | | | | | | |
| 2-1700 | TRAVEL EXPENSES | 239.90 | 3,000.00 | 602.99 | 3,000.00 | 2,000.00 | 2,000.00 |
| 2-1704 | MILEAGE ALLOWANCE | 1,795.98 | 3,000.00 | 2,700.08 | 3,000.00 | 3,000.00 | 3,000.00 |
| 2-1801 | DUES,SUB.,REGIS.,ETC. | 539.00 | 500.00 | 625.00 | 500.00 | 500.00 | 500.00 |
| 2-9000 | BUDGET AUTHORITY-Transfer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Operating Expenses Totals*** | ***2,574.88*** | ***6,500.00*** | ***3,928.07*** | ***6,500.00*** | ***5,500.00*** | ***5,500.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | SUPPLIES-OFFICE | 0.00 | 100.00 | 36.98 | 100.00 | 100.00 | 100.00 |
| | ***Supplies and Materials Totals*** | ***0.00*** | ***100.00*** | ***36.98*** | ***100.00*** | ***100.00*** | ***100.00*** |
| | **Capital Outlay** | | | | | | |
| 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*** |
| **0100-601 COUNTY BOARD TOTAL** | | **69,564.67** | **75,600.00** | **72,964.99** | **77,670.00** | **76,670.00** | **76,670.00** |

**JOHNSON COUNTY COUNTY GENERAL**

| | | Code | Description |
|---|---|---|---|
| | Fund | 0100 | COUNTY 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 | OFFICIAL SALARIES | 55,824.89 | 57,500.00 | 57,499.82 | 59,225.00 | 59,225.00 | 59,225.00 |
| 1-0201 | DEUPTY'S SALARY | 43,636.61 | 47,150.00 | 45,392.58 | 48,565.00 | 48,565.00 | 48,565.00 |
| 1-0405 | PART-TIME SALARY-CLERICAL | 24,874.15 | 25,928.00 | 26,702.30 | 26,926.00 | 26,926.00 | 26,926.00 |
| 1-0500 | OVERTIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Personal Services Totals*** | ***124,335.65*** | ***130,578.00*** | ***129,594.70*** | ***134,716.00*** | ***134,716.00*** | ***134,716.00*** |
| | **Operating Expenses** | | | | | | |
| 2-0100 | PO BOX RENT | 154.00 | 200.00 | 154.00 | 200.00 | 200.00 | 200.00 |
| 2-1700 | TRAVEL EXPENSES | 119.95 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 |
| 2-1704 | MILEAGE ALLOWANCE | 69.43 | 500.00 | 109.20 | 500.00 | 500.00 | 500.00 |
| 2-1801 | DUES,SUB.,REGIS.,ETC. | 240.00 | 300.00 | 290.00 | 300.00 | 300.00 | 300.00 |
| 2-7000 | MICROFILMING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-9000 | BUDGET AUTHORITY-TRANSFER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Operating Expenses Totals*** | ***583.38*** | ***1,500.00*** | ***553.20*** | ***1,500.00*** | ***1,500.00*** | ***1,500.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | SUPPLIES-OFFICE | 877.16 | 1,500.00 | 2,828.30 | 1,500.00 | 1,500.00 | 1,500.00 |
| | ***Supplies and Materials Totals*** | ***877.16*** | ***1,500.00*** | ***2,828.30*** | ***1,500.00*** | ***1,500.00*** | ***1,500.00*** |
| | **Capital Outlay** | | | | | | |
| 5-0500 | COMPUTER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1309 | DATA PROCESSING SOFTWARE | 6,605.48 | 7,000.00 | 6,880.24 | 7,000.00 | 7,000.00 | 7,000.00 |
| | ***Capital Outlay Totals*** | ***6,605.48*** | ***7,000.00*** | ***6,880.24*** | ***7,000.00*** | ***7,000.00*** | ***7,000.00*** |
| **0100-602 COUNTY CLERK TOTAL** | | **132,401.67** | **140,578.00** | **139,856.44** | **144,716.00** | **144,716.00** | **144,716.00** |

| | | Code | Description |
|---|---|---|---|
| | Fund | 0100 | COUNTY 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 | OFFICIAL'S SALARIES | 55,824.89 | 57,500.00 | 57,499.82 | 59,225.00 | 59,225.00 | 59,225.00 |
| 1-0201 | DEPUTY'S SALARY | 45,702.17 | 47,150.00 | 47,078.94 | 48,565.00 | 48,565.00 | 48,565.00 |
| 1-0305 | REGULAR TIME SALARY-CLERICAL | 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*** | ***101,527.06*** | ***104,650.00*** | ***104,578.76*** | ***107,790.00*** | ***107,790.00*** | ***107,790.00*** |
| | **Operating Expenses** | | | | | | |
| 2-0100 | PO BOX RENT | 174.00 | 170.00 | 174.00 | 175.00 | 175.00 | 175.00 |
| 2-1700 | TRAVEL EXPENSES | 903.82 | 800.00 | 374.85 | 850.00 | 850.00 | 850.00 |
| 2-1704 | MILEAGE ALLOWANCE | 547.65 | 1,100.00 | 528.87 | 1,100.00 | 1,100.00 | 1,100.00 |
| 2-1801 | DUES,SUB.,REGIS.,ETC. | 834.85 | 900.00 | 706.67 | 900.00 | 900.00 | 900.00 |
| | ***Operating Expenses Totals*** | ***2,460.32*** | ***2,970.00*** | ***1,784.39*** | ***3,025.00*** | ***3,025.00*** | ***3,025.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | SUPPLIES-OFFICE | 1,949.51 | 5,000.00 | 4,758.42 | 5,000.00 | 5,000.00 | 5,000.00 |
| | ***Supplies and Materials Totals*** | ***1,949.51*** | ***5,000.00*** | ***4,758.42*** | ***5,000.00*** | ***5,000.00*** | ***5,000.00*** |
| | **Capital Outlay** | | | | | | |
| 5-0500 | OFFICE EQUIPMENT | 646.14 | 1,500.00 | 812.19 | 1,500.00 | 1,500.00 | 1,500.00 |
| 5-1309 | COMPUTER SOFTWARE | 7,971.28 | 8,600.00 | 8,154.32 | 9,030.00 | 9,030.00 | 9,030.00 |
| | ***Capital Outlay Totals*** | ***8,617.42*** | ***10,100.00*** | ***8,966.51*** | ***10,530.00*** | ***10,530.00*** | ***10,530.00*** |
| **0100-603 COUNTY TREASURER TOTAL** | | **114,554.31** | **122,720.00** | **120,088.08** | **126,345.00** | **126,345.00** | **126,345.00** |

**JOHNSON COUNTY COUNTY GENERAL**

| | | Code | Description |
|---|---|---|---|
| | Fund | 0100 | COUNTY 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 | OFFICIAL'S SALARIES | 55,824.89 | 57,500.00 | 57,499.82 | 59,225.00 | 59,225.00 | 59,225.00 |
| 1-0201 | DEPUTY'S SALARY | 45,712.85 | 47,150.00 | 47,067.43 | 48,565.00 | 48,565.00 | 48,565.00 |
| 1-0405 | PART-TIME SALARY CLERICAL | 2,856.00 | 5,000.00 | 2,029.50 | 5,000.00 | 5,000.00 | 5,000.00 |
| 1-0500 | OVERTIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Personal Services Totals*** | ***104,393.74*** | ***109,650.00*** | ***106,596.75*** | ***112,790.00*** | ***112,790.00*** | ***112,790.00*** |
| | **Operating Expenses** | | | | | | |
| 2-0100 | PO BOX RENT | 98.00 | 105.00 | 100.00 | 105.00 | 105.00 | 105.00 |
| 2-1200 | VANGUARD | 14,475.00 | 14,475.00 | 14,475.00 | 16,000.00 | 16,000.00 | 16,000.00 |
| 2-1700 | TRAVEL EXPENSES | 1,519.40 | 1,600.00 | 1,769.40 | 1,600.00 | 1,600.00 | 1,600.00 |
| 2-1704 | MILEAGE ALLOWANCE | 75.33 | 200.00 | 252.00 | 200.00 | 200.00 | 200.00 |
| 2-1801 | DUES,SUB.,REGIS.,ETC. | 1,066.00 | 1,000.00 | 1,180.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-2510 | ASSESSMENT SERVICES | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 2-3900 | CONTRACT FOR REAPPRAISAL/MAPPING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-9000 | INCREASE OF BUDGET AUTHORITY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Operating Expenses Totals*** | ***17,233.73*** | ***18,880.00*** | ***17,776.40*** | ***20,405.00*** | ***20,405.00*** | ***20,405.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | SUPPLIES-OFFICE | 60.78 | 1,300.00 | 243.92 | 1,300.00 | 1,300.00 | 1,300.00 |
| | ***Supplies and Materials Totals*** | ***60.78*** | ***1,300.00*** | ***243.92*** | ***1,300.00*** | ***1,300.00*** | ***1,300.00*** |
| | **Equipment Rental** | | | | | | |
| 4-0200 | EQUIPMENT-OFFICE | 0.00 | 1,500.00 | 172.30 | 1,500.00 | 1,500.00 | 1,500.00 |
| | ***Equipment Rental Totals*** | ***0.00*** | ***1,500.00*** | ***172.30*** | ***1,500.00*** | ***1,500.00*** | ***1,500.00*** |
| | **Capital Outlay** | | | | | | |
| 5-0500 | GIS WEBSITE | 1,995.00 | 1,995.00 | 1,995.00 | 1,995.00 | 1,995.00 | 1,995.00 |
| 5-0501 | COMPUTER-CONVERSION ONE-TIME ONLY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-0502 | COMPUTER HARDWARE MAINTENANCE | 4,776.00 | 4,800.00 | 4,776.00 | 4,800.00 | 4,800.00 | 4,800.00 |
| 5-0510 | GEOGRAPHICAL INFO SYS-ESRI LIC. | 8,765.00 | 8,200.00 | 8,244.00 | 8,200.00 | 8,200.00 | 8,200.00 |
| 5-1309 | SOFTWARE-ANTI VIRUS | 86.40 | 100.00 | 79.20 | 100.00 | 100.00 | 100.00 |
| | ***Capital Outlay Totals*** | ***15,622.40*** | ***15,095.00*** | ***15,094.20*** | ***15,095.00*** | ***15,095.00*** | ***15,095.00*** |
| **0100-605 COUNTY ASSESSOR TOTAL** | | **137,310.65** | **146,425.00** | **139,883.57** | **151,090.00** | **151,090.00** | **151,090.00** |

**JOHNSON COUNTY COUNTY GENERAL**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0100 | COUNTY GENERAL |
| | | | | Function | 607 | ELECTION COMMISSIONER |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| | **Personal Services** | | | | | | |
| 1-0100 | OFFICIALS SALARIES | 3,634.50 | 3,700.00 | 3,996.00 | 4,900.00 | 4,900.00 | 4,900.00 |
| 1-0405 | PART-TIME SALARY-CLERICAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Personal Services Totals*** | ***3,634.50*** | ***3,700.00*** | ***3,996.00*** | ***4,900.00*** | ***4,900.00*** | ***4,900.00*** |
| | **Operating Expenses** | | | | | | |
| 2-0100 | POSTAL SERVICES | 212.00 | 500.00 | 134.86 | 200.00 | 200.00 | 200.00 |
| 2-1700 | TRAVEL EXPENSES-MESSENGERS | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 |
| 2-1702 | LODGING | 239.90 | 0.00 | 0.00 | 270.00 | 270.00 | 270.00 |
| 2-1704 | MILEAGE ALLOWANCE | 315.19 | 200.00 | 72.90 | 400.00 | 400.00 | 400.00 |
| 2-1801 | DUES,REGIESTRATION,ETC. | 40.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-2000 | PRINTING AND PUBLISHING | 5,686.00 | 7,500.00 | 9,864.71 | 10,000.00 | 10,000.00 | 10,000.00 |
| 2-9000 | BUDGET AUTHORITY-TRANSFER | 2,611.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-9900 | SPECIAL ELECTION COST | 2,829.77 | 5,000.00 | 1,587.27 | 0.00 | 1,500.00 | 1,500.00 |
| | ***Operating Expenses Totals*** | ***11,964.09*** | ***13,230.00*** | ***11,689.74*** | ***10,900.00*** | ***12,400.00*** | ***12,400.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | SUPPLIES-OFFICE | 463.52 | 500.00 | 132.04 | 500.00 | 500.00 | 500.00 |
| 3-0128 | ERM MAINTENANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Supplies and Materials Totals*** | ***463.52*** | ***500.00*** | ***132.04*** | ***500.00*** | ***500.00*** | ***500.00*** |
| | **Equipment Rental** | | | | | | |
| 4-0501 | ELECTION POLLS-RENTAL | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 | 300.00 |
| | ***Equipment Rental Totals*** | ***300.00*** | ***300.00*** | ***300.00*** | ***300.00*** | ***300.00*** | ***300.00*** |
| | **Capital Outlay** | | | | | | |
| 5-0500 | COMPUTER | 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*** |
| **0100-607 ELECTION COMMISSIONER TOTAL** | | **16,362.11** | **17,730.00** | **16,117.78** | **16,600.00** | **18,100.00** | **18,100.00** |

**JOHNSON COUNTY COUNTY GENERAL**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0100 | COUNTY GENERAL |
| | | | | Function | 608 | ZONING |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| | **Personal Services** | | | | | | |
| 1-0301 | SALARY | 4,284.00 | 5,000.00 | 5,310.00 | 7,000.00 | 7,000.00 | 7,000.00 |
| | ***Personal Services Totals*** | ***4,284.00*** | ***5,000.00*** | ***5,310.00*** | ***7,000.00*** | ***7,000.00*** | ***7,000.00*** |
| | **Operating Expenses** | | | | | | |
| 2-1704 | MILEAGE | 1,935.78 | 2,000.00 | 2,765.14 | 3,000.00 | 3,000.00 | 3,000.00 |
| 2-1801 | REGISTRATION,DUES,ETC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-9000 | INCREASE OF BUDGET AUTHORITY | 0.00 | 0.00 | -1,148.14 | 0.00 | 0.00 | 0.00 |
| 2-9900 | MISC | 0.00 | 0.00 | 73.00 | 0.00 | 0.00 | 0.00 |
| | ***Operating Expenses Totals*** | ***1,935.78*** | ***2,000.00*** | ***1,690.00*** | ***3,000.00*** | ***3,000.00*** | ***3,000.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0301 | SIGNS | 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*** |
| **0100-608 ZONING TOTAL** | | **6,219.78** | **7,000.00** | **7,000.00** | **10,000.00** | **10,000.00** | **10,000.00** |

| | | Code | Description |
|---|---|---|---|
| | Fund | 0100 | COUNTY 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** | | | | | | |
| 1-0201 | DEPUTIES 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** | | | | | | |
| 2-0200 | TELEPHONE SERVICES | 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 |
| 2-1700 | TRAVEL EXPENSES | 0.00 | 400.00 | 374.85 | 400.00 | 400.00 | 400.00 |
| 2-1704 | MILEAGE ALLOWANCE | 0.00 | 400.00 | 524.61 | 550.00 | 550.00 | 550.00 |
| 2-1801 | DUES,SUB.,REGIS.,ETC. | 125.00 | 250.00 | 50.00 | 0.00 | 0.00 | 0.00 |
| 2-7000 | MICROFILMING/PHOTOSTAT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-9000 | BUDGET AUTHORITY-TRANSFER | 0.00 | 0.00 | 663.23 | 0.00 | 0.00 | 0.00 |
| 2-9900 | MISC. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Operating Expenses Totals*** | ***125.00*** | ***1,050.00*** | ***1,612.69*** | ***950.00*** | ***950.00*** | ***950.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | SUPPLIES-OFFICE | 443.03 | 1,000.00 | 499.35 | 850.00 | 850.00 | 850.00 |
| | ***Supplies and Materials Totals*** | ***443.03*** | ***1,000.00*** | ***499.35*** | ***850.00*** | ***850.00*** | ***850.00*** |
| | **Equipment Rental** | | | | | | |
| 4-0200 | EQUIPMENT-OFFICE | 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(SCANNING) | 2,063.00 | 1,000.00 | 816.00 | 850.00 | 850.00 | 850.00 |
| 5-0700 | FURNITURE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Capital Outlay Totals*** | ***2,063.00*** | ***1,000.00*** | ***816.00*** | ***850.00*** | ***850.00*** | ***850.00*** |
| | **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*** |
| **0100-621 CLERK OF DIST. COURT TOTAL** | | **2,631.03** | **3,050.00** | **2,928.04** | **2,650.00** | **2,650.00** | **2,650.00** |

| | | Code | Description |
|---|---|---|---|
| | Fund | 0100 | COUNTY GENERAL |
| | Function | 622 | COUNTY COURT SYSTEM |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| | **Operating Expenses** | | | | | | |
| 2-0100 | PO BOX RENT | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| 2-0200 | TELEPHONE SERVICES | 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 |
| 2-1801 | DUES,SUB.,REGIS.,ETC. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-2602 | COUNTY COURT COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-7000 | MICROFILMING/PHOTOSTAT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-9000 | BUDGET AUTHORITY | 0.00 | 0.00 | -48.29 | 0.00 | 0.00 | 0.00 |
| 2-9900 | LEASE ON COPIER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Operating Expenses Totals*** | ***100.00*** | ***100.00*** | ***51.71*** | ***100.00*** | ***100.00*** | ***100.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | SUPPLIES-OFFICE | 1,924.82 | 2,185.50 | 765.20 | 2,285.00 | 2,285.00 | 2,285.00 |
| 3-0128 | SUPPLIES DATA PROCESSING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Supplies and Materials Totals*** | ***1,924.82*** | ***2,185.50*** | ***765.20*** | ***2,285.00*** | ***2,285.00*** | ***2,285.00*** |
| | **Equipment Rental** | | | | | | |
| 4-0204 | TYPEWRITER/ADDERS | 1,032.00 | 1,032.00 | 1,032.00 | 1,032.00 | 1,032.00 | 1,032.00 |
| | ***Equipment Rental Totals*** | ***1,032.00*** | ***1,032.00*** | ***1,032.00*** | ***1,032.00*** | ***1,032.00*** | ***1,032.00*** |
| | **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 |
| 5-0700 | FURNITURE | 0.00 | 0.00 | 1,468.59 | 0.00 | 0.00 | 0.00 |
| | ***Capital Outlay Totals*** | ***0.00*** | ***0.00*** | ***1,468.59*** | ***0.00*** | ***0.00*** | ***0.00*** |
| **0100-622 COUNTY COURT SYSTEM TOTAL** | | **3,056.82** | **3,317.50** | **3,317.50** | **3,417.00** | **3,417.00** | **3,417.00** |

| | | Code | Description |
|---|---|---|---|
| | Fund | 0100 | COUNTY GENERAL |
| | Function | 624 | DISTRICT JUDGE |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| | **Personal Services** | | | | | | |
| 1-0413 | BAILIFF | 1,995.67 | 0.00 | 2,253.72 | 0.00 | 0.00 | 0.00 |
| | ***Personal Services Totals*** | ***1,995.67*** | ***0.00*** | ***2,253.72*** | ***0.00*** | ***0.00*** | ***0.00*** |
| | **Operating Expenses** | | | | | | |
| 2-0100 | POSTAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-0200 | TELEPHONE SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1200 | OFFICE EQUIPMENT REPAIR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1704 | MILLEAGE ALLOWANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1801 | DUES,SUB.,REGIS.,ETC. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-2000 | PUBLICATION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-6700 | COUNTY LAW LIBRARY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-9000 | INCREASE OF BUDGET AUTHORITY | 0.00 | 0.00 | -614.94 | 0.00 | 0.00 | 0.00 |
| 2-9050 | REIMBURSEMENT FOR BAILIFF | 6,716.96 | 8,100.00 | 6,461.22 | 8,400.00 | 8,400.00 | 8,400.00 |
| | ***Operating Expenses Totals*** | ***6,716.96*** | ***8,100.00*** | ***5,846.28*** | ***8,400.00*** | ***8,400.00*** | ***8,400.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | SUPPLIES-OFFICE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Supplies and Materials Totals*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** |
| | **Equipment Rental** | | | | | | |
| 4-0200 | EQUIPMENT-OFFICE | 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** | | | | | | |
| 5-1400 | MISC. | 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*** |
| **0100-624 DISTRICT JUDGE TOTAL** | | **8,712.63** | **8,100.00** | **8,100.00** | **8,400.00** | **8,400.00** | **8,400.00** |

**JOHNSON COUNTY COUNTY GENERAL**

| | | Code | Description |
|---|---|---|---|
| | Fund | 0100 | COUNTY GENERAL |
| | Function | 625 | PUBLIC DEFENDER |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| | **Operating Expenses** | | | | | | |
| 2-2405 | PUBLIC DEFENDER | 48,000.00 | 60,000.00 | 48,000.00 | 48,000.00 | 59,000.00 | 59,000.00 |
| 2-9000 | BUDGET AUTHORITY | 0.00 | 0.00 | 6,817.92 | 0.00 | 0.00 | 0.00 |
| | ***Operating Expenses Totals*** | ***48,000.00*** | ***60,000.00*** | ***54,817.92*** | ***48,000.00*** | ***59,000.00*** | ***59,000.00*** |
| **0100-625 PUBLIC DEFENDER TOTAL** | | **48,000.00** | **60,000.00** | **54,817.92** | **48,000.00** | **59,000.00** | **59,000.00** |

| | | Code | Description |
|---|---|---|---|
| | Fund | 0100 | COUNTY GENERAL |
| | Function | 631 | CHILD SUPPORT ENFORCEMENT |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| | **Personal Services** | | | | | | |
| 1-0100 | OFFICIAL'S SALARIES | 16,255.40 | 17,285.00 | 16,036.39 | 18,345.00 | 18,345.00 | 18,345.00 |
| | ***Personal Services Totals*** | ***16,255.40*** | ***17,285.00*** | ***16,036.39*** | ***18,345.00*** | ***18,345.00*** | ***18,345.00*** |
| | **Operating Expenses** | | | | | | |
| 2-1701 | MEALS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1702 | LODGING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1704 | MILEAGE ALLOWANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1801 | DUES,SUB.,REGIS., ETC. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-9000 | BUDGET AUTHORITY-TRANSFER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-9900 | MISC. | 0.00 | 40.00 | 0.00 | 40.00 | 40.00 | 40.00 |
| | ***Operating Expenses Totals*** | ***0.00*** | ***40.00*** | ***0.00*** | ***40.00*** | ***40.00*** | ***40.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | SUPPLIES OFFICE | 42.75 | 205.00 | 23.00 | 205.00 | 205.00 | 205.00 |
| | ***Supplies and Materials Totals*** | ***42.75*** | ***205.00*** | ***23.00*** | ***205.00*** | ***205.00*** | ***205.00*** |
| | **Capital Outlay** | | | | | | |
| 5-0500 | OFFICE EQUIPMENT | 1,020.00 | 1,020.00 | 934.99 | 1,020.00 | 1,020.00 | 1,020.00 |
| | ***Capital Outlay Totals*** | ***1,020.00*** | ***1,020.00*** | ***934.99*** | ***1,020.00*** | ***1,020.00*** | ***1,020.00*** |
| **0100-631 CHILD SUPPORT ENFORCEMENT TOTAL** | | **17,318.15** | **18,550.00** | **16,994.38** | **19,610.00** | **19,610.00** | **19,610.00** |

| | | Code | Description |
|---|---|---|---|
| | Fund | 0100 | COUNTY GENERAL |
| | Function | 634 | DRUG 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** | | | | | | |
| 2-4451 | DRUG COURT | 5,272.31 | 7,572.22 | 7,572.22 | 5,965.52 | 5,965.52 | 5,965.52 |
| | ***Operating Expenses Totals*** | ***5,272.31*** | ***7,572.22*** | ***7,572.22*** | ***5,965.52*** | ***5,965.52*** | ***5,965.52*** |
| **0100-634 DRUG COURT TOTAL** | | **5,272.31** | **7,572.22** | **7,572.22** | **5,965.52** | **5,965.52** | **5,965.52** |

**JOHNSON COUNTY COUNTY GENERAL**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0100 | COUNTY GENERAL |
| | | | | Function | 641 | BUILDING AND 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** | | | | | | |
| 1-0101 | MAINTENANCE/JANITORIAL SALARY | 48,750.76 | 45,614.00 | 45,408.62 | 48,787.00 | 48,787.00 | 48,787.00 |
| 1-0305 | REG.TIME SALARY CUSTODIAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1-0405 | PART-TIME JANITORIAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1-0406 | PART-TIME SALARY CUSTODIAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1-0500 | OVERTIME | 339.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Personal Services Totals*** | ***49,089.80*** | ***45,614.00*** | ***45,408.62*** | ***48,787.00*** | ***48,787.00*** | ***48,787.00*** |
| | **Operating Expenses** | | | | | | |
| 2-0506 | BOILER MAINTENANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-0600 | INSURANCE-DEDUCTIBLE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-0800 | OFFICIALS BONDS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1300 | COURTHOUSE/JAIL BLDG REPAIRS | 33,971.08 | 75,000.00 | 17,384.06 | 75,000.00 | 60,000.00 | 60,000.00 |
| 2-1600 | OTHER EQUIPMENT REPAIR | 184.95 | 0.00 | 49.58 | 0.00 | 0.00 | 0.00 |
| 2-1610 | MOWER REPAIRS | 14.94 | 200.00 | 59.97 | 200.00 | 200.00 | 200.00 |
| 2-1650 | GROUNDS EQUIPMENT REPAIR | 87.27 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1704 | MILEAGE ALLOWANCE | 73.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-4110 | PEST CONTROL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-9000 | INCREASE OF BUDGET AUTHORITY | 0.00 | 0.00 | 58,448.61 | 0.00 | 0.00 | 0.00 |
| 2-9900 | MISC.-FIRE INSPECTIONS | 160.80 | 420.00 | 0.00 | 420.00 | 420.00 | 420.00 |
| | ***Operating Expenses Totals*** | ***34,492.40*** | ***75,620.00*** | ***75,942.22*** | ***75,620.00*** | ***60,620.00*** | ***60,620.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0106 | SHOP SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3-0119 | BUILDING SUPPLIES | 6,147.77 | 6,000.00 | 5,011.42 | 6,000.00 | 6,000.00 | 6,000.00 |
| 3-0120 | LAWN SPRAY/FERTILIZER | 1,285.00 | 2,000.00 | 1,358.41 | 2,000.00 | 2,000.00 | 2,000.00 |
| 3-0209 | LAWN MOWER FUEL | 0.00 | 0.00 | 17.97 | 0.00 | 0.00 | 0.00 |
| 3-0400 | MISC FIRE ALARM INSPECTION | 4,040.23 | 2,000.00 | 2,985.96 | 2,200.00 | 2,200.00 | 2,200.00 |
| | ***Supplies and Materials Totals*** | ***11,473.00*** | ***10,000.00*** | ***9,373.76*** | ***10,200.00*** | ***10,200.00*** | ***10,200.00*** |
| | **Capital Outlay** | | | | | | |
| 5-0225 | NEW EQUIPMENT | 1,449.00 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 5-0312 | LAWN MOWER | 22.99 | 0.00 | 9.40 | 0.00 | 0.00 | 0.00 |
| 5-0319 | JANITORIAL EQUIPMENT | 17.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1250 | CUSTODIAL CONTRACT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1303 | ARCHITECTURAL FEES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1400 | MISC. | 0.00 | 0.00 | 1,500.00 | 0.00 | 0.00 | 0.00 |
| | ***Capital Outlay Totals*** | ***1,489.15*** | ***1,000.00*** | ***1,509.40*** | ***1,000.00*** | ***1,000.00*** | ***1,000.00*** |
| **0100-641 BUILDING AND GROUNDS TOTAL** | | **96,544.35** | **132,234.00** | **132,234.00** | **135,607.00** | **120,607.00** | **120,607.00** |

**JOHNSON COUNTY COUNTY GENERAL**

| | | Code | Description |
|---|---|---|---|
| | Fund | 0100 | COUNTY GENERAL |
| | Function | 645 | UNL COOPERATIVE EXTENSION |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| | **Personal Services** | | | | | | |
| 1-0201 | DEPUTY'S SALARY | 25,741.22 | 40,528.80 | 20,877.82 | 41,844.00 | 41,844.00 | 41,844.00 |
| 1-0405 | PART-TIME CLERICAL | 845.66 | 1,250.00 | 0.00 | 1,287.50 | 0.00 | 0.00 |
| 1-0500 | OVERTIME | 740.09 | 0.00 | 617.70 | 0.00 | 0.00 | 0.00 |
| | ***Personal Services Totals*** | ***27,326.97*** | ***41,778.80*** | ***21,495.52*** | ***43,131.50*** | ***41,844.00*** | ***41,844.00*** |
| | **Operating Expenses** | | | | | | |
| 2-0100 | POSTAGE | 39.90 | 250.00 | 42.25 | 250.00 | 250.00 | 250.00 |
| 2-1702 | LODGING | 0.00 | 180.00 | 126.90 | 360.00 | 360.00 | 360.00 |
| 2-1704 | MILEAGE ALLOWANCE | 282.18 | 1,086.00 | 1,637.44 | 1,221.94 | 1,221.94 | 1,221.94 |
| 2-1708 | BOARD MEMBERS EXPENSES | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 100.00 |
| 2-1801 | DUES,SUBSCRIPTIONS,REGIS.,FEES,TRNG | 100.00 | 260.00 | 1,206.88 | 750.00 | 750.00 | 750.00 |
| 2-9900 | MISC. | 64.99 | 200.00 | 230.84 | 200.00 | 200.00 | 200.00 |
| | ***Operating Expenses Totals*** | ***487.07*** | ***2,076.00*** | ***3,244.31*** | ***2,881.94*** | ***2,881.94*** | ***2,881.94*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | OFFICE SUPPLIES | 276.57 | 500.00 | 312.77 | 500.00 | 500.00 | 500.00 |
| | ***Supplies and Materials Totals*** | ***276.57*** | ***500.00*** | ***312.77*** | ***500.00*** | ***500.00*** | ***500.00*** |
| | **Capital Outlay** | | | | | | |
| 5-0500 | OFFICE EQUIPMENT | 2,738.41 | 2,600.00 | 4,261.52 | 1,850.00 | 1,850.00 | 1,850.00 |
| 5-0501 | MAINTENANCE & LEASE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Capital Outlay Totals*** | ***2,738.41*** | ***2,600.00*** | ***4,261.52*** | ***1,850.00*** | ***1,850.00*** | ***1,850.00*** |
| | **Transfers Out** | | | | | | |
| 7-0200 | INTERNAL 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 UNL COOPERATIVE EXTENSION TOTAL** | | **30,829.02** | **46,954.80** | **29,314.12** | **48,363.44** | **47,075.94** | **47,075.94** |

Amended 6/2/2026

**JOHNSON COUNTY COUNTY GENERAL**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0100 | COUNTY 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 | OFFICIAL'S SALARIES | 79,036.97 | 67,954.00 | 75,073.39 | 84,000.00 | 84,000.00 | 84,000.00 |
| 1-0201 | CHIEF DEPUTY | 77,297.53 | 76,658.00 | 62,773.85 | 0.00 | 0.00 | 0.00 |
| 1-0202 | DEPUTY SALARY | 198,415.39 | 347,356.00 | 318,357.09 | 448,713.00 | 448,713.00 | 548,713.00 |
| 1-0203 | LIEUTENANT | 31,592.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1-0304 | CLERICAL/RESERVE | 46,333.02 | 54,360.00 | 51,444.78 | 59,092.80 | 59,092.80 | 59,092.80 |
| 1-0305 | BOOKEEPER | 7,096.24 | 15,054.00 | 7,948.82 | 15,000.00 | 10,000.00 | 10,000.00 |
| 1-0415 | PART-TIME DEPUTY SHERIFF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1-0500 | OVERTIME | 54,329.74 | 15,000.00 | 41,984.61 | 41,277.00 | 41,277.00 | 41,277.00 |
| 1-1100 | UNIFORM ALLOWANCE | 6,715.82 | 6,000.00 | 2,513.07 | 7,500.00 | 6,000.00 | 6,000.00 |
| | ***Personal Services Totals*** | ***500,816.97*** | ***582,382.00*** | ***560,095.61*** | ***655,582.80*** | ***649,082.80*** | ***749,082.80*** |
| | **Operating Expenses** | | | | | | |
| 2-0100 | POSTAL SERVICES | 124.53 | 600.00 | 193.13 | 600.00 | 600.00 | 600.00 |
| 2-0200 | TELEPHONE SERVICES | 7,350.31 | 10,000.00 | 12,695.14 | 13,000.00 | 13,000.00 | 13,000.00 |
| 2-0201 | TELETYPE SERVICES | 9,739.24 | 10,000.00 | 10,126.40 | 10,321.00 | 10,321.00 | 10,321.00 |
| 2-0210 | CELLULAR PHONES | 4,835.56 | 8,500.00 | 1,612.28 | 6,500.00 | 6,500.00 | 6,500.00 |
| 2-0400 | RADIO REPAIR | 5,115.25 | 7,500.00 | 5,613.25 | 8,500.00 | 8,500.00 | 8,500.00 |
| 2-1200 | OFFICE EQUIPMENT REPAIR | 2,386.24 | 2,500.00 | 183.97 | 2,500.00 | 2,500.00 | 2,500.00 |
| 2-1700 | TRAVEL EXPENSES | 297.87 | 1,000.00 | 397.83 | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-1701 | MEALS | 2,155.07 | 2,500.00 | 4,481.62 | 2,500.00 | 2,500.00 | 2,500.00 |
| 2-1702 | LODGING | 599.85 | 3,000.00 | 400.02 | 3,000.00 | 3,000.00 | 3,000.00 |
| 2-1704 | MILEAGE ALLOWANCE | 490.76 | 1,000.00 | 205.02 | 500.00 | 500.00 | 500.00 |
| 2-1801 | DUES,SUB.,REGIST.,ETC. | 4,214.74 | 4,500.00 | 1,412.77 | 4,500.00 | 4,500.00 | 4,500.00 |
| 2-1850 | K-9 COST | 1,767.45 | 2,500.00 | 1,217.80 | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-2544 | MAINTENANCE CONTRACTS | 25,686.40 | 36,000.00 | 52,785.92 | 75,000.00 | 75,000.00 | 75,000.00 |
| 2-4480 | GRANT | 31,583.24 | 40,000.00 | 8,957.45 | 60,000.00 | 60,000.00 | 60,000.00 |
| 2-9000 | BUDGET AUTHORITY | 0.00 | 0.00 | 16,690.74 | 0.00 | 0.00 | 0.00 |
| 2-9900 | MISC. | 2,772.88 | 3,500.00 | 3,150.71 | 3,500.00 | 3,500.00 | 3,500.00 |
| | ***Operating Expenses Totals*** | ***99,119.39*** | ***133,100.00*** | ***120,124.05*** | ***196,421.00*** | ***196,421.00*** | ***196,421.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | SUPPLIES-OFFICE | 3,233.69 | 6,000.00 | 2,587.12 | 3,000.00 | 3,000.00 | 3,000.00 |
| 3-0112 | SUPPLIES-LAW ENFORCEMENT | 71,941.34 | 65,000.00 | 70,900.56 | 65,000.00 | 65,000.00 | 65,000.00 |
| 3-0150 | OPERATION STOP SCHOOL EXPENSE | 6,503.18 | 8,000.00 | 3,275.74 | 0.00 | 0.00 | 0.00 |
| 3-0209 | EQUIPMENT-FUEL | 24,778.71 | 35,000.00 | 36,115.44 | 45,000.00 | 45,000.00 | 45,000.00 |
| 3-0211 | EQUIPMENT-TIRE & TIRE REPAIR | 1,639.26 | 6,000.00 | 3,438.18 | 6,000.00 | 6,000.00 | 6,000.00 |
| 3-0212 | EQUIPMENT REPAIRS | 10,917.37 | 12,000.00 | 22,023.77 | 12,000.00 | 12,000.00 | 12,000.00 |
| 3-0400 | MISC. | 4,179.29 | 7,000.00 | 4,549.06 | 7,000.00 | 7,000.00 | 7,000.00 |
| | ***Supplies and Materials Totals*** | ***123,192.84*** | ***139,000.00*** | ***142,889.87*** | ***138,000.00*** | ***138,000.00*** | ***138,000.00*** |

Amended 6/2/2026

**JOHNSON COUNTY COUNTY GENERAL**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0100 | COUNTY 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) |
|---|---|---|---|---|---|---|---|
| | **Capital Outlay** | | | | | | |
| 5-0301 | PATROL CAR PYMT-VIDEO CAMERA | 40,682.00 | 50,000.00 | 14,328.20 | 0.00 | 70,000.00 | 70,000.00 |
| 5-0302 | EQUIPMENT-ECRC CONTRACT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,000.00 |
| 5-0314 | LAW EQUIPMENT | 3,853.50 | 4,500.00 | 0.00 | 4,500.00 | 3,500.00 | 3,500.00 |
| 5-0375 | GRANT EQUIPMENT | 28,356.60 | 60,000.00 | 19,604.71 | 0.00 | 0.00 | 0.00 |
| 5-0500 | OFFICE EQUIPMENT-COPY MACHINE | 0.00 | 0.00 | 3,157.50 | 0.00 | 0.00 | 0.00 |
| 5-0700 | FURNITURE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1400 | MISC.TRANSFER FROM MISC.GEN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Capital Outlay Totals*** | ***72,892.10*** | ***114,500.00*** | ***37,090.41*** | ***4,500.00*** | ***73,500.00*** | ***173,500.00*** |
| **0100-651 COUNTY SHERIFF TOTAL** | | **796,021.30** | **968,982.00** | **860,199.94** | **994,503.80** | **1,057,003.80** | **1,257,003.80** |

**JOHNSON COUNTY COUNTY GENERAL**

| | | Code | Description |
|---|---|---|---|
| | Fund | 0100 | COUNTY 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 | OFFICIAL'S SALARIES | 79,036.97 | 67,954.00 | 75,073.39 | 84,000.00 | 84,000.00 | 84,000.00 |
| 1-0201 | CHIEF DEPUTY | 77,297.53 | 76,658.00 | 62,773.85 | 0.00 | 0.00 | 0.00 |
| 1-0202 | DEPUTY SALARY | 198,415.39 | 347,356.00 | 318,357.09 | 448,713.00 | 448,713.00 | 448,713.00 |
| 1-0203 | LIEUTENANT | 31,592.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1-0304 | CLERICAL/RESERVE | 46,333.02 | 54,360.00 | 51,444.78 | 59,092.80 | 59,092.80 | 59,092.80 |
| 1-0305 | BOOKEEPER | 7,096.24 | 15,054.00 | 7,948.82 | 15,000.00 | 10,000.00 | 10,000.00 |
| 1-0415 | PART-TIME DEPUTY SHERIFF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1-0500 | OVERTIME | 54,329.74 | 15,000.00 | 41,984.61 | 41,277.00 | 41,277.00 | 41,277.00 |
| 1-1100 | UNIFORM ALLOWANCE | 6,715.82 | 6,000.00 | 2,513.07 | 7,500.00 | 6,000.00 | 6,000.00 |
| | ***Personal Services Totals*** | ***500,816.97*** | ***582,382.00*** | ***560,095.61*** | ***655,582.80*** | ***649,082.80*** | ***649,082.80*** |
| | **Operating Expenses** | | | | | | |
| 2-0100 | POSTAL SERVICES | 124.53 | 600.00 | 193.13 | 600.00 | 600.00 | 600.00 |
| 2-0200 | TELEPHONE SERVICES | 7,350.31 | 10,000.00 | 12,695.14 | 13,000.00 | 13,000.00 | 13,000.00 |
| 2-0201 | TELETYPE SERVICES | 9,739.24 | 10,000.00 | 10,126.40 | 10,321.00 | 10,321.00 | 10,321.00 |
| 2-0210 | CELLULAR PHONES | 4,835.56 | 8,500.00 | 1,612.28 | 6,500.00 | 6,500.00 | 6,500.00 |
| 2-0400 | RADIO REPAIR | 5,115.25 | 7,500.00 | 5,613.25 | 8,500.00 | 8,500.00 | 8,500.00 |
| 2-1200 | OFFICE EQUIPMENT REPAIR | 2,386.24 | 2,500.00 | 183.97 | 2,500.00 | 2,500.00 | 2,500.00 |
| 2-1700 | TRAVEL EXPENSES | 297.87 | 1,000.00 | 397.83 | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-1701 | MEALS | 2,155.07 | 2,500.00 | 4,481.62 | 2,500.00 | 2,500.00 | 2,500.00 |
| 2-1702 | LODGING | 599.85 | 3,000.00 | 400.02 | 3,000.00 | 3,000.00 | 3,000.00 |
| 2-1704 | MILEAGE ALLOWANCE | 490.76 | 1,000.00 | 205.02 | 500.00 | 500.00 | 500.00 |
| 2-1801 | DUES,SUB.,REGIST.,ETC. | 4,214.74 | 4,500.00 | 1,412.77 | 4,500.00 | 4,500.00 | 4,500.00 |
| 2-1850 | K-9 COST | 1,767.45 | 2,500.00 | 1,217.80 | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-2544 | MAINTENANCE CONTRACTS | 25,686.40 | 36,000.00 | 52,785.92 | 75,000.00 | 75,000.00 | 75,000.00 |
| 2-4480 | GRANT | 31,583.24 | 40,000.00 | 8,957.45 | 60,000.00 | 60,000.00 | 60,000.00 |
| 2-9000 | BUDGET AUTHORITY | 0.00 | 0.00 | 16,690.74 | 0.00 | 0.00 | 0.00 |
| 2-9900 | MISC. | 2,772.88 | 3,500.00 | 3,150.71 | 3,500.00 | 3,500.00 | 3,500.00 |
| | ***Operating Expenses Totals*** | ***99,119.39*** | ***133,100.00*** | ***120,124.05*** | ***196,421.00*** | ***196,421.00*** | ***196,421.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | SUPPLIES-OFFICE | 3,233.69 | 6,000.00 | 2,587.12 | 3,000.00 | 3,000.00 | 3,000.00 |
| 3-0112 | SUPPLIES-LAW ENFORCEMENT | 71,941.34 | 65,000.00 | 70,900.56 | 65,000.00 | 65,000.00 | 65,000.00 |
| 3-0150 | OPERATION STOP SCHOOL EXPENSE | 6,503.18 | 8,000.00 | 3,275.74 | 0.00 | 0.00 | 0.00 |
| 3-0209 | EQUIPMENT-FUEL | 24,778.71 | 35,000.00 | 36,115.44 | 45,000.00 | 45,000.00 | 45,000.00 |
| 3-0211 | EQUIPMENT-TIRE & TIRE REPAIR | 1,639.26 | 6,000.00 | 3,438.18 | 6,000.00 | 6,000.00 | 6,000.00 |
| 3-0212 | EQUIPMENT REPAIRS | 10,917.37 | 12,000.00 | 22,023.77 | 12,000.00 | 12,000.00 | 12,000.00 |
| 3-0400 | MISC. | 4,179.29 | 7,000.00 | 4,549.06 | 7,000.00 | 7,000.00 | 7,000.00 |
| | ***Supplies and Materials Totals*** | ***123,192.84*** | ***139,000.00*** | ***142,889.87*** | ***138,000.00*** | ***138,000.00*** | ***138,000.00*** |

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0100 | COUNTY 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) |
|---|---|---|---|---|---|---|---|
| | **Capital Outlay** | | | | | | |
| 5-0301 | PATROL CAR PYMT-VIDEO CAMERA | 40,682.00 | 50,000.00 | 14,328.20 | 0.00 | 70,000.00 | 70,000.00 |
| 5-0314 | LAW EQUIPMENT | 3,853.50 | 4,500.00 | 0.00 | 4,500.00 | 3,500.00 | 3,500.00 |
| 5-0375 | GRANT EQUIPMENT | 28,356.60 | 60,000.00 | 19,604.71 | 0.00 | 0.00 | 0.00 |
| 5-0500 | OFFICE EQUIPMENT-COPY MACHINE | 0.00 | 0.00 | 3,157.50 | 0.00 | 0.00 | 0.00 |
| 5-0700 | FURNITURE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1400 | MISC.TRANSFER FROM MISC.GEN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Capital Outlay Totals*** | ***72,892.10*** | ***114,500.00*** | ***37,090.41*** | ***4,500.00*** | ***73,500.00*** | ***73,500.00*** |
| **0100-651 COUNTY SHERIFF TOTAL** | | **796,021.30** | **968,982.00** | **860,199.94** | **994,503.80** | **1,057,003.80** | **1,057,003.80** |

| | | Code | Description |
|---|---|---|---|
| | Fund | 0100 | COUNTY 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 | OFFICIAL'S SALARIES | 60,900.01 | 62,727.00 | 62,726.97 | 64,609.00 | 64,609.00 | 64,609.00 |
| 1-0305 | DEPUTY COUNTY ATTORNEY | 51,494.63 | 53,317.95 | 53,020.11 | 54,918.00 | 54,918.00 | 54,918.00 |
| 1-0332 | LAW STUDENT INTERN-DEP.CO.ATTORNEY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1-0404 | PART-TIME SALARY CLERICAL | 14,448.00 | 15,000.00 | 13,446.86 | 15,450.00 | 15,450.00 | 15,450.00 |
| | ***Personal Services Totals*** | ***126,842.64*** | ***131,044.95*** | ***129,193.94*** | ***134,977.00*** | ***134,977.00*** | ***134,977.00*** |
| | **Operating Expenses** | | | | | | |
| 2-0100 | POSTAL SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-0200 | TELEPHONE SERVICES | 1,190.12 | 1,860.00 | 954.97 | 1,860.00 | 1,860.00 | 1,860.00 |
| 2-0500 | UTILITIES | 1,187.59 | 1,620.00 | 1,316.22 | 1,620.00 | 1,620.00 | 1,620.00 |
| 2-1200 | OFFICE EQUIPMENT REPAIR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1700 | TRAVEL EXPENSES | 21.25 | 850.00 | 385.24 | 900.00 | 900.00 | 900.00 |
| 2-1704 | MILEAGE ALLOWANCE | 290.82 | 750.00 | 765.40 | 800.00 | 800.00 | 800.00 |
| 2-1801 | DUES,SUB.,REGIS.,ETC. | 398.00 | 1,600.00 | 1,289.00 | 1,600.00 | 1,600.00 | 1,600.00 |
| 2-6700 | COUNTY LAW LIBRARY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Operating Expenses Totals*** | ***3,087.78*** | ***6,680.00*** | ***4,710.83*** | ***6,780.00*** | ***6,780.00*** | ***6,780.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | SUPPLIES OFFICE | 47.94 | 250.00 | 19.88 | 250.00 | 250.00 | 250.00 |
| | ***Supplies and Materials Totals*** | ***47.94*** | ***250.00*** | ***19.88*** | ***250.00*** | ***250.00*** | ***250.00*** |
| | **Equipment Rental** | | | | | | |
| 4-0501 | RENT | 1,500.00 | 1,500.00 | 1,375.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| | ***Equipment Rental Totals*** | ***1,500.00*** | ***1,500.00*** | ***1,375.00*** | ***1,500.00*** | ***1,500.00*** | ***1,500.00*** |
| | **Capital Outlay** | | | | | | |
| 5-0500 | COPY MACHINE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1309 | E-MAIL SUPPORT | 100.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Capital Outlay Totals*** | ***100.80*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** |
| **0100-652 COUNTY ATTORNEY TOTAL** | | **131,579.16** | **139,474.95** | **135,299.65** | **143,507.00** | **143,507.00** | **143,507.00** |

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0100 | COUNTY 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** | | | | | | |
| 1-0201 | DISPATCHERS SALARIES | 328,214.51 | 402,363.00 | 395,240.88 | 474,963.00 | 424,654.00 | 424,654.00 |
| 1-0500 | OVERTIME | 53,083.77 | 5,000.00 | 54,542.46 | 46,371.00 | 43,302.00 | 43,302.00 |
| 1-0501 | DISPATCHER'S NIGHT DIFFERENTIAL | 0.00 | 26,280.00 | 0.00 | 34,944.00 | 34,944.00 | 34,944.00 |
| | ***Personal Services Totals*** | ***381,298.28*** | ***433,643.00*** | ***449,783.34*** | ***556,278.00*** | ***502,900.00*** | ***502,900.00*** |
| | **Operating Expenses** | | | | | | |
| 2-0100 | POSTAL SERVICES | 0.00 | 0.00 | 74.92 | 0.00 | 0.00 | 0.00 |
| 2-0502 | WATER/ELECTRIC | 14,447.62 | 15,500.00 | 14,716.90 | 15,000.00 | 15,000.00 | 15,000.00 |
| 2-0503 | HEATING FUELS | 485.00 | 2,200.00 | 0.00 | 2,200.00 | 1,000.00 | 1,000.00 |
| 2-0900 | BUDGET AUTHORITY | 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 | 2,803.03 | 2,800.00 | 334.99 | 0.00 | 0.00 | 0.00 |
| 2-1701 | MEALS | 996.61 | 1,200.00 | 663.68 | 1,200.00 | 1,200.00 | 1,200.00 |
| 2-1702 | LODGING | 1,645.87 | 1,800.00 | 1,535.38 | 1,800.00 | 1,800.00 | 1,800.00 |
| 2-1704 | MILEAGE ALLOWANCE | 556.71 | 2,000.00 | 633.82 | 2,000.00 | 2,000.00 | 2,000.00 |
| 2-1801 | DUES.,SUB.,RETIST.,ETC. | 1,101.24 | 2,000.00 | 1,266.51 | 2,000.00 | 2,000.00 | 2,000.00 |
| 2-1900 | BOARD OF PRISONERS | 46,143.36 | 50,000.00 | 31,074.25 | 70,000.00 | 70,000.00 | 70,000.00 |
| 2-1901 | BOARDING CONTRACTS | 43,486.26 | 50,000.00 | 35,880.60 | 50,000.00 | 50,000.00 | 50,000.00 |
| 2-1903 | MEDICAL | 24,042.06 | 25,000.00 | 19,786.62 | 27,000.00 | 27,000.00 | 27,000.00 |
| 2-2544 | MAINTENANCE AGREEMENTS | 4,200.00 | 30,000.00 | 90,399.95 | 40,000.00 | 40,000.00 | 40,000.00 |
| 2-2900 | LAW ENFORCEMENT COSTS | 5,442.86 | 5,500.00 | 3,961.64 | 5,500.00 | 5,500.00 | 5,500.00 |
| 2-4110 | PEST CONTROL | 762.50 | 850.00 | 652.00 | 850.00 | 850.00 | 850.00 |
| 2-9000 | BUDGET AUTHORITY | 0.00 | 0.00 | -16,690.74 | 0.00 | 0.00 | 0.00 |
| 2-9900 | MISC. | 34.56 | 3,500.00 | 857.00 | 3,500.00 | 2,500.00 | 2,500.00 |
| | ***Operating Expenses Totals*** | ***146,147.68*** | ***192,350.00*** | ***185,147.52*** | ***221,050.00*** | ***218,850.00*** | ***218,850.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | SUPPLIES-OFFICE | 3,033.47 | 7,000.00 | 2,795.86 | 3,500.00 | 3,500.00 | 3,500.00 |
| 3-0102 | SUPPLIES-CHEMICAL | 460.99 | 5,000.00 | 766.28 | 2,500.00 | 2,500.00 | 2,500.00 |
| 3-0400 | FIRE ALARM INSPECTION | 327.48 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Supplies and Materials Totals*** | ***3,821.94*** | ***12,500.00*** | ***3,562.14*** | ***6,000.00*** | ***6,000.00*** | ***6,000.00*** |
| | **Equipment Rental** | | | | | | |
| 4-0200 | EQUIPMENT OFFICE | 0.00 | 0.00 | 0.00 | 70,000.00 | 0.00 | 0.00 |
| | ***Equipment Rental Totals*** | ***0.00*** | ***0.00*** | ***0.00*** | ***70,000.00*** | ***0.00*** | ***0.00*** |
| **0100-671 COUNTY JAIL TOTAL** | | **531,267.90** | **638,493.00** | **638,493.00** | **853,328.00** | **727,750.00** | **727,750.00** |

| | | Code | Description |
|---|---|---|---|
| | Fund | 0100 | COUNTY GENERAL |
| | Function | 681 | STATE CORRECTIONAL INSTITUTION |

| Line Item | Description | 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** | | | | | | |
| 2-2300 | GRAND JURY FEES | 1,902.95 | 3,000.00 | 4,579.64 | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-2301 | JURY FEES | 48.00 | 5,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 2-2350 | WITNESS FEES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-2601 | DISTRICT COURT FILING FEES | 3,661.41 | 3,500.00 | 2,164.00 | 3,500.00 | 3,500.00 | 3,500.00 |
| 2-2602 | COUNTY COURT FILING FEES | 186.00 | 250.00 | 550.00 | 250.00 | 250.00 | 250.00 |
| 2-2807 | MILEAGE FOR PAPER SERVICE | 211.87 | 250.00 | 149.84 | 250.00 | 250.00 | 250.00 |
| 2-8600 | CORONER TEST | 18,540.50 | 15,000.00 | 3,439.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| 2-9900 | MISC-EXPENSES | -1,550.73 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| | ***Operating Expenses Totals*** | ***23,000.00*** | ***28,000.00*** | ***10,882.48*** | ***28,000.00*** | ***28,000.00*** | ***28,000.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | SUPPLIES | 0.00 | 0.00 | 26.34 | 0.00 | 0.00 | 0.00 |
| | ***Supplies and Materials Totals*** | ***0.00*** | ***0.00*** | ***26.34*** | ***0.00*** | ***0.00*** | ***0.00*** |
| **0100-681 STATE CORRECTIONAL INSTITUTION TOTAL** | | **23,000.00** | **28,000.00** | **10,908.82** | **28,000.00** | **28,000.00** | **28,000.00** |

| | | Code | Description |
|---|---|---|---|
| | Fund | 0100 | COUNTY 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** | | | | | | |
| 1-0100 | OFFICIAL SALARY-EMERGENCY MGR | 42,960.02 | 45,396.00 | 45,333.62 | 48,535.08 | 48,535.08 | 48,535.08 |
| 1-0101 | EMERGENCY MANAGER-PAWNEE CO.CONTRIB | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1-0405 | PART TIME CLERICAL | 328.00 | 0.00 | 0.00 | 2,500.00 | 1,000.00 | 1,000.00 |
| 1-0500 | OVERTIME | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Personal Services Totals*** | ***43,288.02*** | ***45,396.00*** | ***45,333.62*** | ***51,035.08*** | ***49,535.08*** | ***49,535.08*** |
| | **Operating Expenses** | | | | | | |
| 2-0200 | TELEPHONE SERVICES | 0.00 | 1,500.00 | 1,239.74 | 1,500.00 | 0.00 | 0.00 |
| 2-0210 | CELL PHONE | 2,462.14 | 1,100.00 | 1,295.94 | 1,200.00 | 1,200.00 | 1,200.00 |
| 2-0501 | WATER/ELECTRIC EMERGENCY MANAGER | 2,400.00 | 2,400.00 | 2,400.00 | 2,400.00 | 2,400.00 | 2,400.00 |
| 2-1400 | VEHICLE REPAIRS | 72.98 | 1,500.00 | 928.22 | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-1700 | TRAVEL EXPENSES | 0.00 | 250.00 | 0.00 | 250.00 | 250.00 | 250.00 |
| 2-1704 | MILEAGE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1780 | TRAINING/EXERCISE/PUBLIC EDUCATION | 0.00 | 1,500.00 | 225.87 | 1,500.00 | 1,500.00 | 1,500.00 |
| 2-1801 | DUES,SUB.REGIS.,ETC | 0.00 | 300.00 | 40.00 | 11,000.00 | 11,000.00 | 11,000.00 |
| 2-9900 | BUDGET AUTHORITY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Operating Expenses Totals*** | ***4,935.12*** | ***8,550.00*** | ***6,129.77*** | ***18,850.00*** | ***17,350.00*** | ***17,350.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | OFFICE SUPPLIES | 1,007.29 | 1,500.00 | 84.94 | 1,000.00 | 1,000.00 | 1,000.00 |
| 3-0106 | EQUIPMENT | 11,400.10 | 15,000.00 | 10,710.66 | 5,000.00 | 5,000.00 | 5,000.00 |
| 3-0209 | FUEL | 534.94 | 1,000.00 | 779.60 | 1,200.00 | 1,200.00 | 1,200.00 |
| | ***Supplies and Materials Totals*** | ***12,942.33*** | ***17,500.00*** | ***11,575.20*** | ***7,200.00*** | ***7,200.00*** | ***7,200.00*** |
| | **Equipment Rental** | | | | | | |
| 4-0501 | RENT/EMERGENCY MANAGER | 4,800.00 | 4,800.00 | 4,800.00 | 4,800.00 | 4,800.00 | 4,800.00 |
| 4-0600 | TOWER RENTAL PAWNEE/PAGER | 0.00 | 3,500.00 | 2,020.16 | 3,500.00 | 3,500.00 | 3,500.00 |
| 4-0601 | US CELLULAR TOWER RENT | 6,307.20 | 6,400.00 | 6,307.20 | 6,600.00 | 6,600.00 | 6,600.00 |
| | ***Equipment Rental Totals*** | ***11,107.20*** | ***14,700.00*** | ***13,127.36*** | ***14,900.00*** | ***14,900.00*** | ***14,900.00*** |
| | **Capital Outlay** | | | | | | |
| 5-0302 | PICKUP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-0555 | JSCO TOWER PROJECT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-0557 | COMMUNICATIONS | 14,911.90 | 6,500.00 | 6,769.00 | 13,000.00 | 10,000.00 | 10,000.00 |
| 5-1309 | EMAIL SUPPORT | 100.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Capital Outlay Totals*** | ***15,012.70*** | ***6,500.00*** | ***6,769.00*** | ***13,000.00*** | ***10,000.00*** | ***10,000.00*** |
| **0100-693 EMERGENCY MANAGER TOTAL** | | **87,285.37** | **92,646.00** | **82,934.95** | **104,985.08** | **98,985.08** | **98,985.08** |

**JOHNSON COUNTY COUNTY GENERAL**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0100 | COUNTY GENERAL |
| | | | | Function | 702 | COUNTY SURVEYOR |
| **Line Item** | **Description** | **Actual 2023-2024 (1)** | **Budget 2024-2025 (2)** | **Actual 2024-2025 (3)** | **Requested 2025-2026 (4)** | **Proposed 2025-2026 (5)** | **Adopted 2025-2026 (6)** |
| | **Personal Services** | | | | | | |
| 1-0100 | OFFICIAL SALARY | 4,571.52 | 4,709.00 | 4,708.74 | 4,850.00 | 4,850.00 | 4,850.00 |
| | ***Personal Services Totals*** | ***4,571.52*** | ***4,709.00*** | ***4,708.74*** | ***4,850.00*** | ***4,850.00*** | ***4,850.00*** |
| | **Operating Expenses** | | | | | | |
| 2-1704 | MILEAGE | 125.80 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 |
| | ***Operating Expenses Totals*** | ***125.80*** | ***500.00*** | ***0.00*** | ***500.00*** | ***500.00*** | ***500.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | OFFICE SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3-0400 | CAPS/REBAR | 0.00 | 500.00 | 0.00 | 500.00 | 500.00 | 500.00 |
| | ***Supplies and Materials Totals*** | ***0.00*** | ***500.00*** | ***0.00*** | ***500.00*** | ***500.00*** | ***500.00*** |
| | **Capital Outlay** | | | | | | |
| 5-1309 | EMAIL SUPPORT | 138.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Capital Outlay Totals*** | ***138.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** |
| **0100-702 COUNTY SURVEYOR TOTAL** | | **4,835.32** | **5,709.00** | **4,708.74** | **5,850.00** | **5,850.00** | **5,850.00** |

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0100 | COUNTY GENERAL |
| | | | | Function | 733 | NOXIOUS WEED |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| | **Personal Services** | | | | | | |
| 1-0100 | OFFICIAL SALARY | 6,426.00 | 8,000.00 | 5,364.00 | 8,000.00 | 8,000.00 | 8,000.00 |
| | ***Personal Services Totals*** | ***6,426.00*** | ***8,000.00*** | ***5,364.00*** | ***8,000.00*** | ***8,000.00*** | ***8,000.00*** |
| | **Operating Expenses** | | | | | | |
| 2-1700 | TRAVEL EXPENSES | 642.88 | 500.00 | 279.90 | 500.00 | 500.00 | 500.00 |
| 2-1704 | MILEAGE | 3,219.38 | 3,500.00 | 2,512.23 | 3,500.00 | 3,500.00 | 3,500.00 |
| 2-1801 | DUES,SUB.,REGIST.,ETC. | 575.00 | 600.00 | 775.00 | 600.00 | 600.00 | 600.00 |
| 2-2000 | PRINTING AND PUBLISHING | 240.00 | 350.00 | 259.50 | 350.00 | 350.00 | 350.00 |
| 2-9000 | BUDGET AUTHORITY | 0.00 | 0.00 | 1,148.14 | 0.00 | 0.00 | 0.00 |
| 2-9900 | MISC-EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Operating Expenses Totals*** | ***4,677.26*** | ***4,950.00*** | ***4,974.77*** | ***4,950.00*** | ***4,950.00*** | ***4,950.00*** |
| | **Capital Outlay** | | | | | | |
| 5-1100 | OTHER 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*** |
| **0100-733 NOXIOUS WEED TOTAL** | | **11,103.26** | **12,950.00** | **10,338.77** | **12,950.00** | **12,950.00** | **12,950.00** |

| | Code | Description |
|---|---|---|
| Fund | 0100 | COUNTY GENERAL |
| Function | 801 | COUNTY RELIEF & ASSISTANCE |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| | **Operating Expenses** | | | | | | |
| 2-2900 | COUNTY BURIALS | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 2-2950 | PUBLIC ASSISTANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Operating Expenses Totals*** | ***0.00*** | ***3,000.00*** | ***0.00*** | ***3,000.00*** | ***3,000.00*** | ***3,000.00*** |
| **0100-801 COUNTY RELIEF & ASSISTANCE TOTAL** | | **0.00** | **3,000.00** | **0.00** | **3,000.00** | **3,000.00** | **3,000.00** |

| | | Code | Description |
|---|---|---|---|
| | Fund | 0100 | COUNTY GENERAL |
| | Function | 803 | VETERAN'S SERVICE OFFICER |

| Line Item | Description | 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 | 15,890.14 | 18,876.00 | 16,525.96 | 19,916.00 | 19,578.00 | 19,578.00 |
| 1-0305 | PART-TIME 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*** | ***15,890.14*** | ***18,876.00*** | ***16,525.96*** | ***19,916.00*** | ***19,578.00*** | ***19,578.00*** |
| | **Operating Expenses** | | | | | | |
| 2-0100 | POSTAL SERVICES | 98.00 | 150.00 | 100.00 | 150.00 | 150.00 | 150.00 |
| 2-0200 | TELEPHONE SERVICES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1101 | COMPUTER EXPENSE | 0.00 | 200.00 | 0.00 | 1,200.00 | 1,200.00 | 1,200.00 |
| 2-1200 | OFFICE EQUIPMENT REPAIR | 0.00 | 200.00 | 0.00 | 200.00 | 200.00 | 200.00 |
| 2-1700 | TRAVEL EXPENSES | 525.04 | 1,000.00 | 920.85 | 1,200.00 | 1,200.00 | 1,200.00 |
| 2-1704 | MILEAGE ALLOWANCE | 762.38 | 1,000.00 | 658.33 | 1,100.00 | 1,100.00 | 1,100.00 |
| 2-1801 | DUES,SUB.,REGIS.,ETC. | 450.00 | 1,100.00 | 909.00 | 1,200.00 | 1,200.00 | 1,200.00 |
| 2-8700 | RECORDS CHECK | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-9900 | MISC | 0.00 | 100.00 | 0.00 | 100.00 | 100.00 | 100.00 |
| | ***Operating Expenses Totals*** | ***1,835.42*** | ***3,750.00*** | ***2,588.18*** | ***5,150.00*** | ***5,150.00*** | ***5,150.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | SUPPLIES OFFICE | 626.81 | 400.00 | 80.90 | 400.00 | 400.00 | 400.00 |
| | ***Supplies and Materials Totals*** | ***626.81*** | ***400.00*** | ***80.90*** | ***400.00*** | ***400.00*** | ***400.00*** |
| | **Capital Outlay** | | | | | | |
| 5-0500 | OFFICE EQUIPMENT | 151.64 | 900.00 | 911.58 | 900.00 | 1,200.00 | 1,200.00 |
| 5-1500 | GRAVE MARKERS FLAGS | 1,311.59 | 1,800.00 | 0.00 | 1,800.00 | 1,800.00 | 1,800.00 |
| | ***Capital Outlay Totals*** | ***1,463.23*** | ***2,700.00*** | ***911.58*** | ***2,700.00*** | ***3,000.00*** | ***3,000.00*** |
| **0100-803 VETERAN'S SERVICE OFFICER TOTAL** | | **19,815.60** | **25,726.00** | **20,106.62** | **28,166.00** | **28,128.00** | **28,128.00** |

| | | Code | Description |
|---|---|---|---|
| | Fund | 0100 | COUNTY GENERAL |
| | Function | 970 | MISCELLANEOUS-GENERAL |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| | **Personal Services** | | | | | | |
| 1-0802 | HEALTH INSURANCE | 353,202.96 | 340,000.00 | 358,566.09 | 347,000.00 | 333,500.00 | 333,500.00 |
| 1-0803 | CASH IN LIEU | 56,100.00 | 53,000.00 | 59,475.00 | 59,400.00 | 59,400.00 | 59,400.00 |
| 1-0804 | LIFE INSURANCE | 1,289.69 | 1,500.00 | 1,397.67 | 1,500.00 | 1,500.00 | 1,500.00 |
| 1-0807 | DEDUCTIBLE BUYDOWN | 0.00 | 0.00 | 0.00 | 16,500.00 | 16,200.00 | 16,200.00 |
| 1-0809 | FLEX SPENDING ACCOUNT COUNTY SHARE | 1,355.00 | 500.00 | 7,056.63 | 500.00 | 500.00 | 500.00 |
| 1-0900 | RETIRE.CONTRIBUTIONS | 111,615.88 | 115,000.00 | 122,864.02 | 126,000.00 | 126,000.00 | 126,000.00 |
| 1-0903 | PRIOR SERVICE | 381.00 | 380.00 | 370.00 | 370.00 | 370.00 | 370.00 |
| 1-1000 | OASI-SOCIAL SECURITY | 120,872.51 | 125,000.00 | 131,582.07 | 135,000.00 | 135,000.00 | 135,000.00 |
| 1-1500 | UNEMPLOY.CONTRIBUTIONS | 8,818.73 | 0.00 | 2,945.29 | 0.00 | 0.00 | 0.00 |
| | ***Personal Services Totals*** | ***653,635.77*** | ***635,380.00*** | ***684,256.77*** | ***686,270.00*** | ***672,470.00*** | ***672,470.00*** |
| | **Operating Expenses** | | | | | | |
| 2-0100 | POSTAL SERVICES | 14,358.51 | 15,000.00 | 8,414.25 | 12,000.00 | 12,000.00 | 12,000.00 |
| 2-0200 | TELEPHONE EXPENSE-ELEVATOR | 812.86 | 800.00 | 899.71 | 800.00 | 800.00 | 800.00 |
| 2-0206 | OTHER TELEPHONE SERVICE/TIME WARNER | 18,134.33 | 18,000.00 | 21,883.86 | 22,000.00 | 22,000.00 | 22,000.00 |
| 2-0502 | WATER/ELECTRIC | 17,028.40 | 20,000.00 | 18,792.41 | 20,000.00 | 20,000.00 | 20,000.00 |
| 2-0505 | GARBAGE SERVICE | 2,100.00 | 2,100.00 | 2,200.00 | 2,100.00 | 2,100.00 | 2,100.00 |
| 2-0601 | INSURANCE-GENERAL LIABILITY | 97,204.00 | 105,000.00 | 114,709.00 | 120,000.00 | 120,000.00 | 120,000.00 |
| 2-0609 | ELEVATOR MAINTENANCE AGREEMENT | 1,389.50 | 2,000.00 | 120.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 2-1103 | WEBSITE COST | 2,460.00 | 2,600.00 | 2,255.00 | 2,600.00 | 2,600.00 | 2,600.00 |
| 2-1150 | LB 644 POSTCARD | 1,970.46 | 2,500.00 | 1,461.00 | 2,500.00 | 2,500.00 | 2,500.00 |
| 2-1801 | DUES,SUB.,REGIST.,ETC. | 2,767.42 | 3,000.00 | 3,706.93 | 3,000.00 | 3,000.00 | 3,000.00 |
| 2-1835 | PROTECTIVE CUST.COST-EPC REGION V | 10,486.00 | 10,000.00 | 5,464.52 | 10,000.00 | 10,000.00 | 10,000.00 |
| 2-2000 | PRINTING & PUBLISHING | 7,628.61 | 8,000.00 | 5,732.89 | 8,000.00 | 8,000.00 | 8,000.00 |
| 2-2300 | JUROR FEES | 4,410.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-2350 | WITNESS FEES | 131.70 | 0.00 | 332.86 | 0.00 | 0.00 | 0.00 |
| 2-2400 | ATTORNEY FEES | 22,073.77 | 30,000.00 | 51,737.25 | 30,000.00 | 30,000.00 | 30,000.00 |
| 2-2405 | SPECIAL PROSECUTOR FEES | 3,284.51 | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 2-2406 | ATTORNEY FEES-LABOR LAW | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-2409 | DEPOSITIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-2410 | INTERPRETER COST | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-2500 | COUNTY SELF-EVALUATION ADA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-2507 | IT SERVICES | 23,189.00 | 24,000.00 | 29,808.00 | 28,000.00 | 28,000.00 | 28,000.00 |
| 2-2509 | SENCA-CASA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-2540 | AUDIT | 0.00 | 30,000.00 | 36,500.00 | 19,500.00 | 19,500.00 | 19,500.00 |
| 2-2543 | BUDGET PREPARATION COST | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 2-2601 | DISTRICT COURT COST | 1,685.94 | 3,000.00 | 1,276.46 | 3,000.00 | 3,000.00 | 3,000.00 |
| 2-2602 | COUNTY COURT COSTS | 6,433.86 | 3,000.00 | 3,024.56 | 3,000.00 | 3,000.00 | 3,000.00 |

| | | Code | Description |
|---|---|---|---|
| | Fund | 0100 | COUNTY GENERAL |
| | Function | 970 | MISCELLANEOUS-GENERAL |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| 2-2700 | MENT.HEALTH BD.COSTS | 1,600.00 | 3,000.00 | 1,900.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 2-2900 | COUNTY BURIALS | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 |
| 2-2911 | EXTRADITION COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-2915 | LB640 JUVENILE SERVICES GRANT FUNDS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-4411 | AREA AGENCY ON AGING | 687.50 | 700.00 | 687.50 | 700.00 | 700.00 | 700.00 |
| 2-4420 | REGION V SYSTEMS QTR PAYMENTS | 13,222.00 | 13,223.00 | 10,420.50 | 12,205.00 | 12,205.00 | 12,205.00 |
| 2-4421 | REGION V SERVICES | 9,286.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-4432 | HANDI-BUS | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 2-4433 | COUNCIL ON GOVERNMENTS | 7,001.00 | 7,001.00 | 7,001.00 | 7,001.00 | 7,001.00 | 7,001.00 |
| 2-4436 | FIVE RIVERS RC&D | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-4444 | YOUTH SERVICES | 0.00 | 1,200.00 | 2,520.00 | 1,200.00 | 1,200.00 | 1,200.00 |
| 2-4449 | CIVIL DEF./HOMELAND SECURITY GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-4451 | DRUG COURT | 0.00 | 0.00 | 0.00 | 8,000.00 | 8,000.00 | 8,000.00 |
| 2-4452 | GRANT-SCRAP TIRE COLLECTION | 23,762.59 | 17,320.00 | 12,732.12 | 0.00 | 0.00 | 0.00 |
| 2-8300 | PROBATION COSTS | 4,536.73 | 4,218.14 | 4,218.14 | 4,263.91 | 4,263.91 | 4,263.91 |
| 2-8600 | CORONER TESTS | 12,406.44 | 10,000.00 | 7,349.20 | 10,000.00 | 10,000.00 | 10,000.00 |
| 2-9000 | INCREASE IN BUDGET AUTHORITY | 0.00 | 0.00 | -65,266.53 | 0.00 | 0.00 | 0.00 |
| 2-9900 | MISC. | 2,680.51 | 9,000.00 | 6,336.00 | 9,000.00 | 9,000.00 | 9,000.00 |
| | ***Operating Expenses Totals*** | ***317,732.53*** | ***354,662.14*** | ***301,716.63*** | ***353,869.91*** | ***353,869.91*** | ***353,869.91*** |
| | **Capital Outlay** | | | | | | |
| 5-0500 | COPY MACHINE EXP. | 18,285.76 | 19,000.00 | 16,303.86 | 19,000.00 | 19,000.00 | 19,000.00 |
| 5-1306 | INDIRECT COST | 2,100.00 | 4,200.00 | 5,873.96 | 4,200.00 | 4,200.00 | 4,200.00 |
| | ***Capital Outlay Totals*** | ***20,385.76*** | ***23,200.00*** | ***22,177.82*** | ***23,200.00*** | ***23,200.00*** | ***23,200.00*** |
| | **Transfers Out** | | | | | | |
| 7-0160 | CAR AND AIRLINE REFUNDS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7-0200 | TRANSFERS TO ROAD FUND | 966,776.13 | 1,041,360.49 | 1,041,360.49 | 1,134,828.37 | 1,095,826.97 | 1,095,826.97 |
| 7-0201 | TRANSFERS TO ROAD-FEMA MONIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7-0203 | TRANSFER TO VETERANS FUND | 0.00 | 1,600.00 | 1,593.70 | 0.00 | 0.00 | 0.00 |
| | ***Transfers Out Totals*** | ***966,776.13*** | ***1,042,960.49*** | ***1,042,954.19*** | ***1,134,828.37*** | ***1,095,826.97*** | ***1,095,826.97*** |
| **0100-970 MISCELLANEOUS-GENERAL TOTAL** | | **1,958,530.19** | **2,056,202.63** | **2,051,105.41** | **2,198,168.28** | **2,145,366.88** | **2,145,366.88** |
| | | | | | | | |
| **100 COUNTY GENERAL TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 4,252,215.60 | | 4,565,284.94 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 4,761,015.10 | | 5,170,892.12 | 5,044,187.22 | 5,044,187.22 |
| | **NECESSARY CASH RESERVE** | | 250,000.00 | | 250,000.00 | 250,000.00 | 250,000.00 |
| | **TOTAL REQUIREMENTS** | | 5,011,015.10 | | 5,420,892.12 | 5,294,187.22 | 5,294,187.22 |

Amended 6/2/2026

**JOHNSON COUNTY ROAD**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0200 | ROAD |
| | | | | Function | 705 | ROAD AND BRIDGE |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| | **Personal Services** | | | | | | |
| 1-0301 | ADMINISTRATIVE | 64,497.48 | 66,774.00 | 66,140.60 | 68,778.00 | 68,778.00 | 68,778.00 |
| 1-0303 | MAINTENANCE-SALARY | 461,818.48 | 547,373.00 | 444,365.63 | 585,436.80 | 536,650.40 | 536,650.40 |
| 1-0305 | CLERICAL | 45,856.04 | 47,736.00 | 47,640.09 | 49,493.60 | 49,493.60 | 49,493.60 |
| 1-0403 | SPRAYING | 3,654.00 | 5,000.00 | 3,672.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 1-0500 | OVERTIME | 1,430.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1-0802 | HEALTH AND ACCIDENT | 188,379.26 | 256,000.00 | 148,242.39 | 255,000.00 | 228,500.00 | 228,500.00 |
| 1-0803 | CASH IN LIEU | 2,200.00 | 6,600.00 | 6,600.00 | 6,600.00 | 6,600.00 | 6,600.00 |
| 1-0807 | DEDUCTIBLE BUYDOWN | 0.00 | 0.00 | 0.00 | 12,000.00 | 10,800.00 | 10,800.00 |
| 1-0900 | RETIREMENT CONTRIBUTIONS | 38,964.91 | 46,400.00 | 37,922.46 | 47,800.00 | 44,300.00 | 44,300.00 |
| 1-0903 | PRIOR SERVICE | 252.00 | 252.00 | 252.00 | 252.00 | 252.00 | 252.00 |
| 1-1000 | SOCIAL SECURITY | 40,919.56 | 46,600.00 | 41,678.14 | 48,000.00 | 45,000.00 | 45,000.00 |
| 1-1500 | UNEMPLOYMENT CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Personal Services Totals*** | ***847,972.58*** | ***1,022,735.00*** | ***796,513.31*** | ***1,078,360.40*** | ***995,374.00*** | ***995,374.00*** |
| | **Operating Expenses** | | | | | | |
| 2-0100 | POSTAL SERVICES | 95.49 | 150.00 | 111.96 | 150.00 | 150.00 | 150.00 |
| 2-0200 | TELEPHONE SERVICES | 3,291.14 | 3,500.00 | 3,028.67 | 3,500.00 | 3,500.00 | 3,500.00 |
| 2-0500 | UTILITIES | 8,826.19 | 12,000.00 | 11,100.62 | 11,000.00 | 11,000.00 | 11,000.00 |
| 2-1300 | BUILDING REPAIR | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1400 | ROAD EQUIPMENT REPAIR PARTS | 71,000.66 | 100,000.00 | 81,469.56 | 100,000.00 | 100,000.00 | 100,000.00 |
| 2-1500 | ROAD EQUIPMENT REPAIR LABOR | 124,314.81 | 95,000.00 | 58,475.30 | 95,000.00 | 95,000.00 | 95,000.00 |
| 2-1700 | TRAVEL EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1702 | LODGING | 440.95 | 500.00 | 249.90 | 500.00 | 500.00 | 500.00 |
| 2-1801 | DUES SUB REGIST ETC | 308.62 | 600.00 | 313.62 | 500.00 | 500.00 | 500.00 |
| 2-1802 | ROAD MAINTENANCE BY OTHERS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1804 | HAULING | 0.00 | 30,000.00 | 34,609.12 | 30,000.00 | 0.00 | 0.00 |
| 2-1805 | TRAINING-CDL | 0.00 | 0.00 | 0.00 | 0.00 | 3,600.00 | 3,600.00 |
| 2-9900 | MISC. | 2,505.16 | 2,000.00 | 2,413.63 | 2,000.00 | 2,000.00 | 2,000.00 |
| | ***Operating Expenses Totals*** | ***210,783.02*** | ***244,750.00*** | ***191,772.38*** | ***242,650.00*** | ***216,250.00*** | ***216,250.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | OFFICE | 1,201.66 | 3,000.00 | 879.32 | 2,000.00 | 2,000.00 | 2,000.00 |
| 3-0102 | CHEMICAL | 6,327.00 | 6,500.00 | 0.00 | 6,500.00 | 6,500.00 | 6,500.00 |
| 3-0106 | SHOP SUPPLIES | 12,097.79 | 10,000.00 | 7,394.59 | 10,000.00 | 10,000.00 | 10,000.00 |
| 3-0109 | SHOP TOOLS | 1,459.62 | 5,000.00 | 719.58 | 5,000.00 | 5,000.00 | 5,000.00 |
| 3-0123 | SAFETY EQUIPMENT | 855.05 | 2,000.00 | 2,541.83 | 2,000.00 | 2,000.00 | 2,000.00 |
| 3-0202 | GRAVEL AND BORROW | 762,472.81 | 700,000.00 | 894,217.49 | 750,000.00 | 780,000.00 | 880,000.00 |
| 3-0203 | GRADER BLADES | 6,126.24 | 7,000.00 | 4,998.00 | 7,000.00 | 7,000.00 | 7,000.00 |
| 3-0205 | CONCRETE | 0.00 | 3,000.00 | 1,529.88 | 3,000.00 | 3,000.00 | 3,000.00 |
| 3-0206 | CULVERTS | 33,229.08 | 70,000.00 | 68,518.68 | 70,000.00 | 70,000.00 | 70,000.00 |

Amended 6/2/2026

**JOHNSON COUNTY ROAD**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0200 | ROAD |
| | | | | Function | 705 | ROAD AND BRIDGE |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| 3-0207 | STEEL PRODUCTS | 15,735.59 | 25,000.00 | 16,297.00 | 20,000.00 | 20,000.00 | 20,000.00 |
| 3-0208 | LUMBER | 8,754.88 | 10,000.00 | 9,697.15 | 10,000.00 | 10,000.00 | 10,000.00 |
| 3-0209 | MACHINERY & EQUIPMENT FUEL | 325,089.32 | 400,000.00 | 260,846.83 | 400,000.00 | 350,000.00 | 350,000.00 |
| 3-0210 | MACH & EQUIP GREASE & OIL | 8,415.34 | 7,500.00 | 8,157.85 | 7,500.00 | 7,500.00 | 7,500.00 |
| 3-0211 | MACH./EQUIP.TIRE & TIRE REP. | 31,748.16 | 50,000.00 | 36,652.72 | 45,000.00 | 45,000.00 | 45,000.00 |
| 3-0213 | EROSION CONTROL | 0.00 | 1,500.00 | 891.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 3-0301 | SIGNS | 3,936.38 | 4,000.00 | 4,608.91 | 4,000.00 | 4,000.00 | 4,000.00 |
| 3-0302 | SIGN POSTS | 5,448.75 | 3,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 3-0303 | GUARD RAIL & POSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3-0304 | GUIDE POSTS AND DELINEATORS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3-0308 | FLARES, FLAGS, BARRICADES | 0.00 | 5,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| | ***Supplies and Materials Totals*** | ***1,222,897.67*** | ***1,312,500.00*** | ***1,317,950.83*** | ***1,347,500.00*** | ***1,327,500.00*** | ***1,427,500.00*** |
| | **Equipment Rental** | | | | | | |
| 4-0100 | ROAD EQUIPMENT RENTAL | 21,375.00 | 35,900.00 | 75,316.93 | 43,940.00 | 43,940.00 | 43,940.00 |
| 4-0400 | LAND RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Equipment Rental Totals*** | ***21,375.00*** | ***35,900.00*** | ***75,316.93*** | ***43,940.00*** | ***43,940.00*** | ***43,940.00*** |
| | **Capital Outlay** | | | | | | |
| 5-0100 | LAND | 0.00 | 7,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 |
| 5-0300 | MACHINERY & EQUIPMENT | 0.00 | 0.00 | 0.00 | 55,000.00 | 55,000.00 | 55,000.00 |
| 5-0302 | PICKUPS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-0303 | TRUCKS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-0304 | TRACTORS | 0.00 | 0.00 | 0.00 | 175,000.00 | 175,000.00 | 175,000.00 |
| 5-0307 | MOTOR GRADERS | 0.00 | 342,450.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-0311 | RADIO EQUIPMENT | 508.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1100 | OTHER EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 |
| 5-1200 | COUNTY BRIDGE MATCH PROGRAM | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1201 | ARMOR COATING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1202 | FEMA PROJECTS | 0.00 | 86,600.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1207 | COUNTY PROJECTS | 0.00 | 178,792.00 | 78,791.40 | 100,000.00 | 100,000.00 | 100,000.00 |
| 5-1211 | CONTRACTED PROJECTS | 0.00 | 118,951.00 | 118,951.00 | 0.00 | 0.00 | 0.00 |
| 5-1213 | CONTRACT-NIOCORP ROAD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,807,860.00 |
| 5-1214 | CONTRACT-NIOCORP UTILITY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,158.00 |
| 5-1302 | ENGINEERING | 73,403.39 | 100,000.00 | 88,860.93 | 90,000.00 | 90,000.00 | 90,000.00 |
| 5-1303 | CONTRACT- NIOCORP ENGINEERING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 495,375.00 |
| | ***Capital Outlay Totals*** | ***73,911.39*** | ***833,793.00*** | ***290,603.33*** | ***424,000.00*** | ***429,000.00*** | ***2,761,393.00*** |
| **0200-705 ROAD AND BRIDGE TOTAL** | | **2,376,939.66** | **3,449,678.00** | **2,672,156.78** | **3,136,450.40** | **3,012,064.00** | **5,444,457.00** |
| | | | | | | | |
| **200 ROAD TOTALS** | | | | | | | |

Amended 6/2/2026

**JOHNSON COUNTY ROAD**

| | | Code | Description |
|---|---|---|---|
| | Fund | 0200 | ROAD |
| | Function | 705 | ROAD AND BRIDGE |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| | TOTAL EXPENDITURES | 2,376,939.66 | | 2,672,156.78 | | | |
| | TOTAL BUDGET OF EXPENDITURES | | 3,449,678.00 | | 3,136,450.40 | 3,012,064.00 | 5,444,457.00 |
| | NECESSARY CASH RESERVE | | 200,000.00 | | 200,000.00 | 200,000.00 | 200,000.00 |
| | TOTAL REQUIREMENTS | | 3,649,678.00 | | 3,336,450.40 | 3,212,064.00 | 5,644,457.00 |

**JOHNSON COUNTY ROAD**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0200 | ROAD |
| | | | | Function | 705 | ROAD AND BRIDGE |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| | **Personal Services** | | | | | | |
| 1-0301 | ADMINISTRATIVE | 64,497.48 | 66,774.00 | 66,140.60 | 68,778.00 | 68,778.00 | 68,778.00 |
| 1-0303 | MAINTENANCE-SALARY | 461,818.48 | 547,373.00 | 444,365.63 | 585,436.80 | 536,650.40 | 536,650.40 |
| 1-0305 | CLERICAL | 45,856.04 | 47,736.00 | 47,640.09 | 49,493.60 | 49,493.60 | 49,493.60 |
| 1-0403 | SPRAYING | 3,654.00 | 5,000.00 | 3,672.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 1-0500 | OVERTIME | 1,430.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1-0802 | HEALTH AND ACCIDENT | 188,379.26 | 256,000.00 | 148,242.39 | 255,000.00 | 228,500.00 | 228,500.00 |
| 1-0803 | CASH IN LIEU | 2,200.00 | 6,600.00 | 6,600.00 | 6,600.00 | 6,600.00 | 6,600.00 |
| 1-0807 | DEDUCTIBLE BUYDOWN | 0.00 | 0.00 | 0.00 | 12,000.00 | 10,800.00 | 10,800.00 |
| 1-0900 | RETIREMENT CONTRIBUTIONS | 38,964.91 | 46,400.00 | 37,922.46 | 47,800.00 | 44,300.00 | 44,300.00 |
| 1-0903 | PRIOR SERVICE | 252.00 | 252.00 | 252.00 | 252.00 | 252.00 | 252.00 |
| 1-1000 | SOCIAL SECURITY | 40,919.56 | 46,600.00 | 41,678.14 | 48,000.00 | 45,000.00 | 45,000.00 |
| 1-1500 | UNEMPLOYMENT CONTRIBUTIONS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Personal Services Totals*** | ***847,972.58*** | ***1,022,735.00*** | ***796,513.31*** | ***1,078,360.40*** | ***995,374.00*** | ***995,374.00*** |
| | **Operating Expenses** | | | | | | |
| 2-0100 | POSTAL SERVICES | 95.49 | 150.00 | 111.96 | 150.00 | 150.00 | 150.00 |
| 2-0200 | TELEPHONE SERVICES | 3,291.14 | 3,500.00 | 3,028.67 | 3,500.00 | 3,500.00 | 3,500.00 |
| 2-0500 | UTILITIES | 8,826.19 | 12,000.00 | 11,100.62 | 11,000.00 | 11,000.00 | 11,000.00 |
| 2-1300 | BUILDING REPAIR | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1400 | ROAD EQUIPMENT REPAIR PARTS | 71,000.66 | 100,000.00 | 81,469.56 | 100,000.00 | 100,000.00 | 100,000.00 |
| 2-1500 | ROAD EQUIPMENT REPAIR LABOR | 124,314.81 | 95,000.00 | 58,475.30 | 95,000.00 | 95,000.00 | 95,000.00 |
| 2-1700 | TRAVEL EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1702 | LODGING | 440.95 | 500.00 | 249.90 | 500.00 | 500.00 | 500.00 |
| 2-1801 | DUES SUB REGIST ETC | 308.62 | 600.00 | 313.62 | 500.00 | 500.00 | 500.00 |
| 2-1802 | ROAD MAINTENANCE BY OTHERS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1804 | HAULING | 0.00 | 30,000.00 | 34,609.12 | 30,000.00 | 0.00 | 0.00 |
| 2-1805 | TRAINING-CDL | 0.00 | 0.00 | 0.00 | 0.00 | 3,600.00 | 3,600.00 |
| 2-9900 | MISC. | 2,505.16 | 2,000.00 | 2,413.63 | 2,000.00 | 2,000.00 | 2,000.00 |
| | ***Operating Expenses Totals*** | ***210,783.02*** | ***244,750.00*** | ***191,772.38*** | ***242,650.00*** | ***216,250.00*** | ***216,250.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | OFFICE | 1,201.66 | 3,000.00 | 879.32 | 2,000.00 | 2,000.00 | 2,000.00 |
| 3-0102 | CHEMICAL | 6,327.00 | 6,500.00 | 0.00 | 6,500.00 | 6,500.00 | 6,500.00 |
| 3-0106 | SHOP SUPPLIES | 12,097.79 | 10,000.00 | 7,394.59 | 10,000.00 | 10,000.00 | 10,000.00 |
| 3-0109 | SHOP TOOLS | 1,459.62 | 5,000.00 | 719.58 | 5,000.00 | 5,000.00 | 5,000.00 |
| 3-0123 | SAFETY EQUIPMENT | 855.05 | 2,000.00 | 2,541.83 | 2,000.00 | 2,000.00 | 2,000.00 |
| 3-0202 | GRAVEL AND BORROW | 762,472.81 | 700,000.00 | 894,217.49 | 750,000.00 | 780,000.00 | 880,000.00 |
| 3-0203 | GRADER BLADES | 6,126.24 | 7,000.00 | 4,998.00 | 7,000.00 | 7,000.00 | 7,000.00 |
| 3-0205 | CONCRETE | 0.00 | 3,000.00 | 1,529.88 | 3,000.00 | 3,000.00 | 3,000.00 |
| 3-0206 | CULVERTS | 33,229.08 | 70,000.00 | 68,518.68 | 70,000.00 | 70,000.00 | 70,000.00 |

| | | Code | Description |
|---|---|---|---|
| | Fund | 0200 | ROAD |
| | Function | 705 | ROAD AND BRIDGE |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| 3-0207 | STEEL PRODUCTS | 15,735.59 | 25,000.00 | 16,297.00 | 20,000.00 | 20,000.00 | 20,000.00 |
| 3-0208 | LUMBER | 8,754.88 | 10,000.00 | 9,697.15 | 10,000.00 | 10,000.00 | 10,000.00 |
| 3-0209 | MACHINERY & EQUIPMENT FUEL | 325,089.32 | 400,000.00 | 260,846.83 | 400,000.00 | 350,000.00 | 350,000.00 |
| 3-0210 | MACH & EQUIP GREASE & OIL | 8,415.34 | 7,500.00 | 8,157.85 | 7,500.00 | 7,500.00 | 7,500.00 |
| 3-0211 | MACH./EQUIP.TIRE & TIRE REP. | 31,748.16 | 50,000.00 | 36,652.72 | 45,000.00 | 45,000.00 | 45,000.00 |
| 3-0213 | EROSION CONTROL | 0.00 | 1,500.00 | 891.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 3-0301 | SIGNS | 3,936.38 | 4,000.00 | 4,608.91 | 4,000.00 | 4,000.00 | 4,000.00 |
| 3-0302 | SIGN POSTS | 5,448.75 | 3,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 3-0303 | GUARD RAIL & POSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3-0304 | GUIDE POSTS AND DELINEATORS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3-0308 | FLARES, FLAGS, BARRICADES | 0.00 | 5,000.00 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| | ***Supplies and Materials Totals*** | ***1,222,897.67*** | ***1,312,500.00*** | ***1,317,950.83*** | ***1,347,500.00*** | ***1,327,500.00*** | ***1,427,500.00*** |
| | **Equipment Rental** | | | | | | |
| 4-0100 | ROAD EQUIPMENT RENTAL | 21,375.00 | 35,900.00 | 75,316.93 | 43,940.00 | 43,940.00 | 43,940.00 |
| 4-0400 | LAND RENTAL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Equipment Rental Totals*** | ***21,375.00*** | ***35,900.00*** | ***75,316.93*** | ***43,940.00*** | ***43,940.00*** | ***43,940.00*** |
| | **Capital Outlay** | | | | | | |
| 5-0100 | LAND | 0.00 | 7,000.00 | 4,000.00 | 4,000.00 | 4,000.00 | 4,000.00 |
| 5-0300 | MACHINERY & EQUIPMENT | 0.00 | 0.00 | 0.00 | 55,000.00 | 55,000.00 | 55,000.00 |
| 5-0302 | PICKUPS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-0303 | TRUCKS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-0304 | TRACTORS | 0.00 | 0.00 | 0.00 | 175,000.00 | 175,000.00 | 175,000.00 |
| 5-0307 | MOTOR GRADERS | 0.00 | 342,450.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-0311 | RADIO EQUIPMENT | 508.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1100 | OTHER EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 |
| 5-1200 | COUNTY BRIDGE MATCH PROGRAM | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1201 | ARMOR COATING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1202 | FEMA PROJECTS | 0.00 | 86,600.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1207 | COUNTY PROJECTS | 0.00 | 178,792.00 | 78,791.40 | 100,000.00 | 100,000.00 | 100,000.00 |
| 5-1211 | CONTRACTED PROJECTS | 0.00 | 118,951.00 | 118,951.00 | 0.00 | 0.00 | 0.00 |
| 5-1302 | ENGINEERING | 73,403.39 | 100,000.00 | 88,860.93 | 90,000.00 | 90,000.00 | 90,000.00 |
| | ***Capital Outlay Totals*** | ***73,911.39*** | ***833,793.00*** | ***290,603.33*** | ***424,000.00*** | ***429,000.00*** | ***429,000.00*** |
| **0200-705 ROAD AND BRIDGE TOTAL** | | **2,376,939.66** | **3,449,678.00** | **2,672,156.78** | **3,136,450.40** | **3,012,064.00** | **3,112,064.00** |
| | | | | | | | |
| **200 ROAD TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 2,376,939.66 | | 2,672,156.78 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 3,449,678.00 | | 3,136,450.40 | 3,012,064.00 | 3,112,064.00 |
| | **NECESSARY CASH RESERVE** | | 200,000.00 | | 200,000.00 | 200,000.00 | 200,000.00 |

| | | Code | Description |
|---|---|---|---|
| | Fund | 0200 | ROAD |
| | Function | 705 | ROAD AND BRIDGE |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| | TOTAL REQUIREMENTS | | 3,649,678.00 | | 3,336,450.40 | 3,212,064.00 | 3,312,064.00 |

**JOHNSON COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM FUND**

| | Code | Description |
|---|---|---|
| Fund | 0650 | HIGHWAY BRIDGE BUYBACK PROGRAM FUND |
| Function | 706 | HIGHWAY BRIDGE BUYBACK PROGRAM FUND |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| | **Capital Outlay** | | | | | | |
| 5-1211 | 34750 HWY BRIDGE STP FUNDS | 0.00 | 382,092.06 | 188,577.75 | 350,000.00 | 291,543.60 | 291,543.60 |
| 5-1212 | 34760 HWY BRIDGE HBP FUNDS | 0.00 | 811,637.51 | 522,054.15 | 523,097.67 | 600,701.40 | 600,701.40 |
| | ***Capital Outlay Totals*** | ***0.00*** | ***1,193,729.57*** | ***710,631.90*** | ***873,097.67*** | ***892,245.00*** | ***892,245.00*** |
| **0650-706 HIGHWAY BRIDGE BUYBACK PROGRAM FUND TOTAL** | | **0.00** | **1,193,729.57** | **710,631.90** | **873,097.67** | **892,245.00** | **892,245.00** |
| | | | | | | | |
| **650 HIGHWAY BRIDGE BUYBACK PROGRAM FUND TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 0.00 | | 710,631.90 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 1,193,729.57 | | 873,097.67 | 892,245.00 | 892,245.00 |
| | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| | **TOTAL REQUIREMENTS** | | 1,193,729.57 | | 873,097.67 | 892,245.00 | 892,245.00 |

Amended 6/2/2026

**JOHNSON COUNTY LODGING TAX**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0991 | LODGING TAX |
| | | | | Function | 879 | LODGING TAX |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| | **Operating Expenses** | | | | | | |
| 2-9075 | PRIOR YEAR EXPENDITURE ADJUSTMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-9900 | MISCELLANEOUS | 7,375.00 | 8,181.04 | 7,925.00 | 10,083.57 | 10,083.57 | 11,083.57 |
| | ***Operating Expenses Totals*** | ***7,375.00*** | ***8,181.04*** | ***7,925.00*** | ***10,083.57*** | ***10,083.57*** | ***11,083.57*** |
| **0991-879 LODGING TAX TOTAL** | | **7,375.00** | **8,181.04** | **7,925.00** | **10,083.57** | **10,083.57** | **11,083.57** |
| | | | | | | | |
| **991 LODGING TAX TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 7,375.00 | | 7,925.00 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 8,181.04 | | 10,083.57 | 10,083.57 | 11,083.57 |
| | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| | **TOTAL REQUIREMENTS** | | 8,181.04 | | 10,083.57 | 10,083.57 | 11,083.57 |

**JOHNSON COUNTY LODGING TAX**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0991 | LODGING TAX |
| | | | | Function | 879 | LODGING TAX |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| | **Operating Expenses** | | | | | | |
| 2-9075 | PRIOR YEAR EXPENDITURE ADJUSTMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-9900 | MISCELLANEOUS | 7,375.00 | 8,181.04 | 7,925.00 | 10,083.57 | 10,083.57 | 10,083.57 |
| | ***Operating Expenses Totals*** | ***7,375.00*** | ***8,181.04*** | ***7,925.00*** | ***10,083.57*** | ***10,083.57*** | ***10,083.57*** |
| **0991-879 LODGING TAX TOTAL** | | **7,375.00** | **8,181.04** | **7,925.00** | **10,083.57** | **10,083.57** | **10,083.57** |
| | | | | | | | |
| **991 LODGING TAX TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 7,375.00 | | 7,925.00 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 8,181.04 | | 10,083.57 | 10,083.57 | 10,083.57 |
| | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| | **TOTAL REQUIREMENTS** | | 8,181.04 | | 10,083.57 | 10,083.57 | 10,083.57 |

**JOHNSON COUNTY VISITORS IMPROVEMENT FUND**

| | | Code | Description |
|---|---|---|---|
| | Fund | 0995 | VISITORS IMP ROVEMENT FUND |
| | Function | 872 | VISITORS 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 PROMOTION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-6070 | SPECIAL PROJECT 1 | 7,922.37 | 9,566.09 | 7,002.92 | 12,390.69 | 12,390.69 | 12,390.69 |
| | ***Operating Expenses Totals*** | ***7,922.37*** | ***9,566.09*** | ***7,002.92*** | ***12,390.69*** | ***12,390.69*** | ***12,390.69*** |
| **0995-872 VISITORS IMPROVEMENT FUND TOTAL** | | **7,922.37** | **9,566.09** | **7,002.92** | **12,390.69** | **12,390.69** | **12,390.69** |
| | | | | | | | |
| **995 VISITORS IMPROVEMENT FUND TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 7,922.37 | | 7,002.92 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 9,566.09 | | 12,390.69 | 12,390.69 | 12,390.69 |
| | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| | **TOTAL REQUIREMENTS** | | 9,566.09 | | 12,390.69 | 12,390.69 | 12,390.69 |

**JOHNSON COUNTY REGISTER DEEDS PRESERVATION & MOD.**

| | | Code | Description |
|---|---|---|---|
| | Fund | 1150 | REGISTER DEEDS PRESERVATION & MOD. |
| | Function | 604 | REGISTER DEEDS PRESERVATION & MOD |

| Line Item | Description | 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** | | | | | | |
| 2-1010 | P & M FUNDS | 2,028.96 | 11,195.20 | 1,881.88 | 10,864.84 | 10,864.84 | 10,864.84 |
| 2-1103 | WEBSITE COST | 1,286.40 | 1,400.00 | 1,179.20 | 1,400.00 | 1,400.00 | 1,400.00 |
| 2-7000 | MICROFILMING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Operating Expenses Totals*** | ***3,315.36*** | ***12,595.20*** | ***3,061.08*** | ***12,264.84*** | ***12,264.84*** | ***12,264.84*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Supplies and Materials Totals*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** |
| | **Capital Outlay** | | | | | | |
| 5-0500 | COMPUTER | 0.00 | 0.00 | 278.28 | 0.00 | 0.00 | 0.00 |
| 5-1309 | DATA PROCESSING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Capital Outlay Totals*** | ***0.00*** | ***0.00*** | ***278.28*** | ***0.00*** | ***0.00*** | ***0.00*** |
| **1150-604 REGISTER DEEDS PRESERVATION & MOD TOTAL** | | **3,315.36** | **12,595.20** | **3,339.36** | **12,264.84** | **12,264.84** | **12,264.84** |
| | | | | | | | |
| **1150 REGISTER DEEDS PRESERVATION & MOD. TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 3,315.36 | | 3,339.36 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 12,595.20 | | 12,264.84 | 12,264.84 | 12,264.84 |
| | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| | **TOTAL REQUIREMENTS** | | 12,595.20 | | 12,264.84 | 12,264.84 | 12,264.84 |

**JOHNSON COUNTY VETERANS AID FUND**

| | | Code | Description |
|---|---|---|---|
| | Fund | 1900 | VETERANS AID FUND |
| | Function | 802 | -VETERANS AID 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** | | | | | | |
| 2-2850 | CASHING OF CD'S | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-9900 | MISC. | 2,600.00 | 2,505.89 | 0.00 | 2,500.04 | 2,500.04 | 2,500.04 |
| | ***Operating Expenses Totals*** | ***2,600.00*** | ***2,505.89*** | ***0.00*** | ***2,500.04*** | ***2,500.04*** | ***2,500.04*** |
| | **Debt Service** | | | | | | |
| 6-0301 | RE-APPROPRIATED | 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*** |
| **1900-802 VETERANS AID FUND TOTAL** | | **2,600.00** | **2,505.89** | **0.00** | **2,500.04** | **2,500.04** | **2,500.04** |
| | | | | | | | |
| **1900 VETERANS AID FUND TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 2,600.00 | | 0.00 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 2,505.89 | | 2,500.04 | 2,500.04 | 2,500.04 |
| | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| | **TOTAL REQUIREMENTS** | | 2,505.89 | | 2,500.04 | 2,500.04 | 2,500.04 |

**JOHNSON COUNTY STOP PROGRAM**

| | | Code | Description |
|---|---|---|---|
| | Fund | 2356 | STOP PROGRAM |
| | Function | 654 | STOP PROGRAM |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| | **Operating Expenses** | | | | | | |
| 2-2900 | LAW ENFORCEMENT COST | 0.00 | 0.00 | 6,595.00 | 0.00 | 0.00 | 0.00 |
| 2-9900 | MISCELLANEOUS EXP. | 0.00 | 8,646.81 | 0.00 | 4,001.81 | 4,001.81 | 4,001.81 |
| | ***Operating Expenses Totals*** | ***0.00*** | ***8,646.81*** | ***6,595.00*** | ***4,001.81*** | ***4,001.81*** | ***4,001.81*** |
| **2356-654 STOP PROGRAM TOTAL** | | **0.00** | **8,646.81** | **6,595.00** | **4,001.81** | **4,001.81** | **4,001.81** |
| | | | | | | | |
| **2356 STOP PROGRAM TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 0.00 | | 6,595.00 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 8,646.81 | | 4,001.81 | 4,001.81 | 4,001.81 |
| | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| | **TOTAL REQUIREMENTS** | | 8,646.81 | | 4,001.81 | 4,001.81 | 4,001.81 |

**JOHNSON COUNTY DRUG LAW ENFORCEMENT**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 2360 | DRUG LAW ENFORCEMENT |
| | | | | Function | 783 | DRUG LAW ENFORCEMENT |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| | **Operating Expenses** | | | | | | |
| 2-1801 | DUES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-2906 | CONTINUING EDUCATION | 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*** |
| | **Equipment Rental** | | | | | | |
| 4-0301 | EQUIPMENT | 27,333.47 | 13,903.17 | 0.00 | 13,903.17 | 13,903.17 | 13,903.17 |
| | ***Equipment Rental Totals*** | ***27,333.47*** | ***13,903.17*** | ***0.00*** | ***13,903.17*** | ***13,903.17*** | ***13,903.17*** |
| | **Capital Outlay** | | | | | | |
| 5-0301 | CRIME SCENE VEHICLE | 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** | | | | | | |
| 6-0301 | RE-APPROPRIATED | 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*** |
| **2360-783 DRUG LAW ENFORCEMENT TOTAL** | | **27,333.47** | **13,903.17** | **0.00** | **13,903.17** | **13,903.17** | **13,903.17** |
| | | | | | | | |
| **2360 DRUG LAW ENFORCEMENT TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 27,333.47 | | 0.00 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 13,903.17 | | 13,903.17 | 13,903.17 | 13,903.17 |
| | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| | **TOTAL REQUIREMENTS** | | 13,903.17 | | 13,903.17 | 13,903.17 | 13,903.17 |

**JOHNSON COUNTY CANINE (K-9)**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 2430 | CANINE (K-9) |
| | | | | Function | 651 | CANINE (K-9) |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| | **Operating Expenses** | | | | | | |
| 2-1850 | K-9 COST | 0.00 | 2,257.08 | 0.00 | 2,257.08 | 2,257.08 | 2,257.08 |
| | ***Operating Expenses Totals*** | ***0.00*** | ***2,257.08*** | ***0.00*** | ***2,257.08*** | ***2,257.08*** | ***2,257.08*** |
| | **Capital Outlay** | | | | | | |
| 5-0301 | K-9 VEHICLE | 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*** |
| **2430-651 CANINE (K-9) TOTAL** | | **0.00** | **2,257.08** | **0.00** | **2,257.08** | **2,257.08** | **2,257.08** |
| | | | | | | | |
| **2430 CANINE (K-9) TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 0.00 | | 0.00 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 2,257.08 | | 2,257.08 | 2,257.08 | 2,257.08 |
| | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| | **TOTAL REQUIREMENTS** | | 2,257.08 | | 2,257.08 | 2,257.08 | 2,257.08 |

**JOHNSON COUNTY COVID AMERICAN RESCUE PLAN**

| | | Code | Description |
|---|---|---|---|
| | Fund | 2580 | COVID AMERICAN RESCUE PLAN |
| | Function | 911 | COVID AMERICA RESCUE PLAN |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| | **Personal Services** | | | | | | |
| 1-0501 | ARPA-SPECIAL PREMIUM PAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1-0900 | RETIREMENT-COUNTY SHARE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1-1000 | FICA-COUNTY SHARE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Personal Services Totals*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** |
| | **Operating Expenses** | | | | | | |
| 2-2502 | PROFESSIONAL SERVICES/LUTZ | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-9900 | MISC. | 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** | | | | | | |
| 5-2510 | MISC. CAPITOL OUTLAY-ELK CREEK | 0.00 | 6,020.08 | 0.00 | 2,417.65 | 6,020.08 | 6,020.08 |
| 5-2511 | MISC CAPITOL OUTLAY-COOK | 4,968.00 | 2,140.41 | 2,140.41 | 0.00 | 0.00 | 0.00 |
| 5-2512 | MISC CAPITOL OUTLAY-STERLING | 5,197.53 | 40,805.26 | 0.00 | 40,805.26 | 40,805.26 | 40,805.26 |
| 5-2513 | MISC CAPITOL OUTLAY-TECUMSEH | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 100,000.00 |
| 5-2514 | MISC CAPITOL OUTLAY-SE DIST.HEALTH | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-2515 | MISC CAPITOL OUTLAY-COURTHOUSE | 157,967.43 | 83,347.87 | 86,950.30 | 0.00 | 0.00 | 0.00 |
| 5-2516 | MISC CAPITOL OUTLAY-HISTORICAL SOC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-2517 | KINGERY CONSTRUCTION | 12,212.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Capital Outlay Totals*** | ***180,344.96*** | ***232,313.62*** | ***89,090.71*** | ***143,222.91*** | ***146,825.34*** | ***146,825.34*** |
| | **Unknown Type** | | | | | | |
| 0-0000 | COVID AMERICAN RESCUE PLAN | 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*** |
| **2580-911 COVID AMERICA RESCUE PLAN TOTAL** | | **180,344.96** | **232,313.62** | **89,090.71** | **143,222.91** | **146,825.34** | **146,825.34** |
| | | | | | | | |
| **2580 COVID AMERICAN RESCUE PLAN TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 180,344.96 | | 89,090.71 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 232,313.62 | | 143,222.91 | 146,825.34 | 146,825.34 |
| | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| | **TOTAL REQUIREMENTS** | | 232,313.62 | | 143,222.91 | 146,825.34 | 146,825.34 |

**JOHNSON COUNTY INHERITANCE TAX**

| | | Code | Description |
|---|---|---|---|
| | Fund | 2700 | INHERITANCE TAX |
| | Function | 982 | INHERITANCE TAX |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| | **Operating Expenses** | | | | | | |
| 2-0600 | INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1300 | REPAIRS ON JAIL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1301 | BLDG.REP/OUTSIDE COURTHOUSE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1302 | GROUND LEVEL ENTRY WAY RESTORATION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1303 | COURTHOUSE BUILDING REPAIRS | 997.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1802 | SNOW REMOVAL BY OTHERS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1804 | HAULING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1902 | INMATE MEDICAL BILLS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-2300 | JURY FEES CASE CR 19-14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-2400 | ATTORNEY FEES RAMOS TRIAL | 142,857.91 | 150,000.00 | 14,190.49 | 150,000.00 | 150,000.00 | 150,000.00 |
| 2-2405 | SPECIAL PROSECUTOR | 33,047.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-2502 | PROFESSIONAL FEES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-2536 | ZONING/COMPREHENSIVE PLAN | 11,025.00 | 30,000.00 | 22,200.00 | 10,000.00 | 10,000.00 | 10,000.00 |
| 2-2601 | FEMA REIMBURSEMENT-RURAL WATER | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-4408 | AMBULANCE POWER COT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-6070 | LOAN TO FUND 995 VISITOR PROM. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-8000 | OVER PAYMENT OF INHERITANCE TAX | 1,002.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-9550 | COURT ORDERED REFUNDS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-9900 | LAWN SEEDING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Operating Expenses Totals*** | ***188,929.57*** | ***180,000.00*** | ***36,390.49*** | ***160,000.00*** | ***160,000.00*** | ***160,000.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0200 | ROCK-FLOOD 2019 | 0.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 50,000.00 |
| 3-0202 | ROCK | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3-0212 | REPAIRS ON VEHICLES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3-0305 | WARNING FLASHERS BNSF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Supplies and Materials Totals*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***50,000.00*** | ***50,000.00*** |
| | **Equipment Rental** | | | | | | |
| 4-0501 | US CELLULAR TOWER 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** | | | | | | |
| 5-0220 | BUILDING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-0235 | EQUIPMENT-SHERIFF | 0.00 | 0.00 | 321,534.00 | 0.00 | 0.00 | 0.00 |
| 5-0301 | SHERIFF'S PATROL CAR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-0303 | TRUCK | 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 |
| 5-0555 | JSCO TOWER PROJECT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-0557 | CODE RED | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

**JOHNSON 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) |
|---|---|---|---|---|---|---|---|
| 5-1100 | 911 DISPATCH CENTER UPGRADE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1211 | STERLING SOUTHEAST BRO 7049(22) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1302 | ENGINEERING | 0.00 | 0.00 | 111,251.43 | 100,000.00 | 100,000.00 | 100,000.00 |
| 5-1400 | MISC-GIS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1401 | COURTHOUSE ROOF PROJECT | 222,171.30 | 1,107,617.15 | 520,799.95 | 0.00 | 0.00 | 0.00 |
| 5-1402 | 3RD FLOOR HVAC RENOVATION | 0.00 | 400,000.00 | 103,313.57 | 0.00 | 0.00 | 0.00 |
| | ***Capital Outlay Totals*** | ***222,171.30*** | ***1,507,617.15*** | ***1,056,898.95*** | ***100,000.00*** | ***100,000.00*** | ***100,000.00*** |
| | **Debt Service** | | | | | | |
| 6-0200 | INTEREST PAYMENT-BOND | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 0.00 | 0.00 |
| 6-0301 | RE-APPROPRIATED | 0.00 | 1,500,000.00 | 0.00 | 397,026.59 | 243,424.16 | 143,424.16 |
| | ***Debt Service Totals*** | ***0.00*** | ***1,600,000.00*** | ***0.00*** | ***497,026.59*** | ***243,424.16*** | ***143,424.16*** |
| | **Transfers Out** | | | | | | |
| 7-0200 | TRANSFERS | 200,000.00 | 125,000.00 | 125,000.00 | 125,000.00 | 325,000.00 | 325,000.00 |
| 7-0201 | TRANSFER TO ROAD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,000.00 |
| 7-0202 | TRANSFER TO ARPA FUND | 0.00 | 0.00 | 0.00 | 0.00 | 3,602.43 | 3,602.43 |
| | ***Transfers Out Totals*** | ***200,000.00*** | ***125,000.00*** | ***125,000.00*** | ***125,000.00*** | ***328,602.43*** | ***428,602.43*** |
| **2700-982 INHERITANCE TAX TOTAL** | | **611,100.87** | **3,412,617.15** | **1,218,289.44** | **882,026.59** | **882,026.59** | **882,026.59** |
| | | | | | | | |
| **2700 INHERITANCE TAX TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 611,100.87 | | 1,218,289.44 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 3,412,617.15 | | 882,026.59 | 882,026.59 | 882,026.59 |
| | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| | **TOTAL REQUIREMENTS** | | 3,412,617.15 | | 882,026.59 | 882,026.59 | 882,026.59 |

**JOHNSON COUNTY KENO LOTTERY**

| | | Code | Description |
|---|---|---|---|
| | Fund | 2850 | KENO LOTTERY |
| | Function | 637 | KENO LOTTERY |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| | **Operating Expenses** | | | | | | |
| 2-1050 | LICENSE FEES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-6065 | HISTORICAL SOCIETY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-6100 | LOTTERY EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-9900 | MISC. | 16,000.00 | 0.00 | 0.00 | 2,715.63 | 2,715.63 | 2,715.63 |
| | ***Operating Expenses Totals*** | ***16,000.00*** | ***0.00*** | ***0.00*** | ***2,715.63*** | ***2,715.63*** | ***2,715.63*** |
| | **Capital Outlay** | | | | | | |
| 5-1201 | ASPHALT | 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 | TRANSFER OUT-CLOSE FUND | 6.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Transfers Out Totals*** | ***6.80*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** |
| **2850-637 KENO LOTTERY TOTAL** | | **16,006.80** | **0.00** | **0.00** | **2,715.63** | **2,715.63** | **2,715.63** |
| | | | | | | | |
| **2850 KENO LOTTERY TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 16,006.80 | | 0.00 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 0.00 | | 2,715.63 | 2,715.63 | 2,715.63 |
| | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| | **TOTAL REQUIREMENTS** | | 0.00 | | 2,715.63 | 2,715.63 | 2,715.63 |

**JOHNSON 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) |
|---|---|---|---|---|---|---|---|
| | **Operating Expenses** | | | | | | |
| 2-0501 | ELECTRICITY | 462.59 | 0.00 | 525.15 | 0.00 | 0.00 | 0.00 |
| 2-1600 | EQUIPMENT REPAIRS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1801 | REGISTRATION | 5,452.00 | 6,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1816 | 911 TELEPHONE SERVICES | 42,917.48 | 37,986.22 | 24,740.15 | 28,172.30 | 28,172.30 | 28,172.30 |
| | ***Operating Expenses Totals*** | ***48,832.07*** | ***43,986.22*** | ***25,265.30*** | ***28,172.30*** | ***28,172.30*** | ***28,172.30*** |
| | **Capital Outlay** | | | | | | |
| 5-0235 | EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-0557 | CODE RED | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-1100 | RED BOX RECORDING SYSTEM MAIN. | 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** | | | | | | |
| 6-0301 | RE-APPORIATED | 0.00 | 0.00 | 5,012.25 | 0.00 | 0.00 | 0.00 |
| | ***Debt Service Totals*** | ***0.00*** | ***0.00*** | ***5,012.25*** | ***0.00*** | ***0.00*** | ***0.00*** |
| | **Transfers Out** | | | | | | |
| 7-0200 | INTER FUND TRANSFER | 1,231.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Transfers Out Totals*** | ***1,231.76*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** |
| **2910-653 911 EMERGENCY MANAGEMENT FUND TOTAL** | | **50,063.83** | **43,986.22** | **30,277.55** | **28,172.30** | **28,172.30** | **28,172.30** |
| | | | | | | | |
| **2910 911 EMERGENCY MANAGEMENT FUND TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 50,063.83 | | 30,277.55 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 43,986.22 | | 28,172.30 | 28,172.30 | 28,172.30 |
| | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| | **TOTAL REQUIREMENTS** | | 43,986.22 | | 28,172.30 | 28,172.30 | 28,172.30 |

**JOHNSON COUNTY 911 WIRELESS SERVICE FUND**

| | | Code | Description |
|---|---|---|---|
| | Fund | 2913 | 911 WIRELESS SERVICE FUND |
| | Function | 653 | 911 WIRELESS SERVICE FUND |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| | **Operating Expenses** | | | | | | |
| 2-0601 | INSURANCE | 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** | | | | | | |
| 5-0235 | EQUIPMENT UPDATES | 50,108.88 | 315,809.76 | 26,484.86 | 336,771.93 | 336,771.93 | 336,771.93 |
| | ***Capital Outlay Totals*** | ***50,108.88*** | ***315,809.76*** | ***26,484.86*** | ***336,771.93*** | ***336,771.93*** | ***336,771.93*** |
| | **Transfers Out** | | | | | | |
| 7-0200 | TRANSFER TO FUND 2910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7-0201 | TRANSFER TO GENERAL FUND | 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*** |
| **2913-653 911 WIRELESS SERVICE FUND TOTAL** | | **50,108.88** | **315,809.76** | **26,484.86** | **336,771.93** | **336,771.93** | **336,771.93** |
| | | | | | | | |
| **2913 911 WIRELESS SERVICE FUND TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 50,108.88 | | 26,484.86 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 315,809.76 | | 336,771.93 | 336,771.93 | 336,771.93 |
| | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| | **TOTAL REQUIREMENTS** | | 315,809.76 | | 336,771.93 | 336,771.93 | 336,771.93 |

**JOHNSON COUNTY COURTHOUSE BOND**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 3000 | COURTHOUSE BOND |
| | | | | Function | 900 | BOND |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| | **Debt Service** | | | | | | |
| 6-0100 | BOND PRINCIPAL | 0.00 | 0.00 | 0.00 | 140,000.00 | 140,000.00 | 140,000.00 |
| 6-0200 | BOND INTEREST | 0.00 | 0.00 | 0.00 | 113,432.86 | 113,432.86 | 113,432.86 |
| | ***Debt Service Totals*** | ***0.00*** | ***0.00*** | ***0.00*** | ***253,432.86*** | ***253,432.86*** | ***253,432.86*** |
| **3000-900 BOND TOTAL** | | **0.00** | **0.00** | **0.00** | **253,432.86** | **253,432.86** | **253,432.86** |
| | | | | | | | |
| **3000 COURTHOUSE BOND TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 0.00 | | 0.00 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 0.00 | | 253,432.86 | 253,432.86 | 253,432.86 |
| | **NECESSARY CASH RESERVE** | | 0.00 | | 125,000.00 | 125,000.00 | 125,000.00 |
| | **TOTAL REQUIREMENTS** | | 0.00 | | 378,432.86 | 378,432.86 | 378,432.86 |

**JOHNSON COUNTY COURTHOUSE BUILDING**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 4000 | COURTHOUSE BUILDING |
| | | | | Function | 980 | COURTHOUSE |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| | **Operating Expenses** | | | | | | |
| 2-1300 | BUILDING REPAIRS | 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** | | | | | | |
| 5-0100 | LAND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-0200 | BUILDINGS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5-0230 | COURTHOUSE REMODELING | 0.00 | 1,020,000.00 | 458,861.88 | 1,561,924.80 | 1,561,924.80 | 1,561,924.80 |
| 5-0263 | HEATING AND AIR CONDITIONING | 0.00 | 400,000.00 | 50,600.00 | 0.00 | 0.00 | 0.00 |
| | ***Capital Outlay Totals*** | ***0.00*** | ***1,420,000.00*** | ***509,461.88*** | ***1,561,924.80*** | ***1,561,924.80*** | ***1,561,924.80*** |
| | **Debt Service** | | | | | | |
| 6-0301 | RE-APPROPRIATED | 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*** |
| | **Transfers Out** | | | | | | |
| 7-0200 | TRANSFER TO INHERITANCE | 0.00 | 1,600,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Transfers Out Totals*** | ***0.00*** | ***1,600,000.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** |
| **4000-980 COURTHOUSE TOTAL** | | **0.00** | **3,020,000.00** | **509,461.88** | **1,561,924.80** | **1,561,924.80** | **1,561,924.80** |
| | | | | | | | |
| **4000 COURTHOUSE BUILDING TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 0.00 | | 509,461.88 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 3,020,000.00 | | 1,561,924.80 | 1,561,924.80 | 1,561,924.80 |
| | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| | **TOTAL REQUIREMENTS** | | 3,020,000.00 | | 1,561,924.80 | 1,561,924.80 | 1,561,924.80 |

**JOHNSON COUNTY AMBULANCE SERVICE**

| | | Code | Description |
|---|---|---|---|
| | Fund | 5502 | AMBULANCE SERVICE |
| | Function | 691 | AMBULANCE SERVICE |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| | **Personal Services** | | | | | | |
| 1-0301 | CONTRACT BILLING | 18,985.51 | 20,000.00 | 21,607.90 | 25,000.00 | 25,000.00 | 25,000.00 |
| 1-0804 | LIFE INSURANCE | 0.00 | 0.00 | 3,941.00 | 4,500.00 | 4,500.00 | 4,500.00 |
| 1-1000 | PERSONNEL RECONGNITION & RETENTION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1-1100 | UNIFORM ALLOWANCE | 0.00 | 5,000.00 | 39.66 | 5,000.00 | 5,000.00 | 5,000.00 |
| | ***Personal Services Totals*** | ***18,985.51*** | ***25,000.00*** | ***25,588.56*** | ***34,500.00*** | ***34,500.00*** | ***34,500.00*** |
| | **Operating Expenses** | | | | | | |
| 2-0100 | POSTAGE | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| 2-0200 | TELEPHONE REIMBURSEMENT | 0.00 | 0.00 | 160.04 | 0.00 | 0.00 | 0.00 |
| 2-0210 | CELL PHONE | 1,980.84 | 2,500.00 | 2,317.77 | 2,500.00 | 2,500.00 | 2,500.00 |
| 2-0601 | LIABILITY INSURANCE | 10,228.00 | 15,000.00 | 8,868.00 | 15,000.00 | 15,000.00 | 15,000.00 |
| 2-1400 | AMBULANCE REPAIRS & MAINTENANCE | 1,197.53 | 10,000.00 | 4,532.82 | 10,000.00 | 10,000.00 | 10,000.00 |
| 2-1700 | TRANSPORTATION AIR | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2-1701 | TRAVEL | 65.51 | 500.00 | 54.00 | 500.00 | 500.00 | 500.00 |
| 2-1702 | LODGING | 0.00 | 1,000.00 | 432.42 | 1,000.00 | 1,000.00 | 1,000.00 |
| 2-1704 | MILEAGE | 0.00 | 500.00 | 206.36 | 500.00 | 500.00 | 500.00 |
| 2-1801 | REGIS. TUTITION | 6,434.62 | 10,000.00 | 4,859.64 | 10,000.00 | 10,000.00 | 10,000.00 |
| 2-3000 | AMBULANCE REFUNDS | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 2-4408 | NON-EMERGENCY TRANSFERS | 2,250.00 | 3,000.00 | 450.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 2-9900 | MISC. | 597.96 | 0.00 | 69.55 | 500.00 | 500.00 | 500.00 |
| | ***Operating Expenses Totals*** | ***22,854.46*** | ***45,600.00*** | ***22,050.60*** | ***46,100.00*** | ***46,100.00*** | ***46,100.00*** |
| | **Supplies and Materials** | | | | | | |
| 3-0101 | OFFICE EXPENSE | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3-0115 | MEDICAL SUPPLIES | 2,134.87 | 10,000.00 | 19,473.28 | 20,000.00 | 20,000.00 | 20,000.00 |
| 3-0209 | FUEL | 2,506.82 | 3,000.00 | 2,748.01 | 3,000.00 | 3,000.00 | 3,000.00 |
| 3-0211 | TIRE/TIRE REPAIRS | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 2,500.00 |
| 3-0212 | EQUIP MAINTENANCE & REPAIRS | 603.25 | 3,000.00 | 1,299.15 | 3,000.00 | 3,000.00 | 3,000.00 |
| | ***Supplies and Materials Totals*** | ***5,244.94*** | ***18,600.00*** | ***23,520.44*** | ***28,500.00*** | ***28,500.00*** | ***28,500.00*** |
| | **Capital Outlay** | | | | | | |
| 5-0305 | AMBULANCE | 0.00 | 263,976.61 | 0.00 | 499,679.08 | 479,679.08 | 479,679.08 |
| 5-0316 | COMMUNICATION EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 20,000.00 |
| | ***Capital Outlay Totals*** | ***0.00*** | ***263,976.61*** | ***0.00*** | ***499,679.08*** | ***499,679.08*** | ***499,679.08*** |
| | **Debt Service** | | | | | | |
| 6-0301 | RE-APPRORIATED(NEW EQUIPMENT) | 289,098.22 | 0.00 | 4,527.31 | 0.00 | 0.00 | 0.00 |
| | ***Debt Service Totals*** | ***289,098.22*** | ***0.00*** | ***4,527.31*** | ***0.00*** | ***0.00*** | ***0.00*** |
| **5502-691 AMBULANCE SERVICE TOTAL** | | **336,183.13** | **353,176.61** | **75,686.91** | **608,779.08** | **608,779.08** | **608,779.08** |
| | | | | | | | |

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 5502 | AMBULANCE SERVICE |
| | | | | Function | 691 | AMBULANCE 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) |
|---|---|---|---|---|---|---|---|
| **5502 AMBULANCE SERVICE TOTALS** | | | | | | | |
| | **TOTAL EXPENDITURES** | 336,183.13 | | 75,686.91 | | | |
| | **TOTAL BUDGET OF EXPENDITURES** | | 353,176.61 | | 608,779.08 | 608,779.08 | 608,779.08 |
| | **NECESSARY CASH RESERVE** | | 0.00 | | 0.00 | 0.00 | 0.00 |
| | **TOTAL REQUIREMENTS** | | 353,176.61 | | 608,779.08 | 608,779.08 | 608,779.08 |

| | Code | Description |
|---|---|---|
| Fund | 5000 | HOSP OP/MAIN |
| Function | | |

| | Code No. | | Actual 2023 - 2024 | Actual 2024 - 2025 | Estimated Activity Ensuing Year 2025 - 2026 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Officials Estimation | Board Proposed | Adopted |
| | | | (1) | (2) | (3) | (4) | (5) |



| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | 2 ---- | OPERATING EXPENSES: | | | | | |
| | 2 5001 | Nursing Administration | 117,244.32 | 161,963.58 | 154,578.67 | 154,578.67 | 154,578.67 |
| | 2 5002 | Surgical Services | 1,491,510.36 | 1,740,030.88 | 1,776,875.46 | 1,776,875.46 | 1,776,875.46 |
| | 2 5003 | Emergency Services | 737,254.49 | 1,092,365.98 | 905,363.94 | 905,363.94 | 905,363.94 |
| | 2 5005 | Nursing Services | 2,240,277.95 | 2,152,555.50 | 2,255,237.32 | 2,255,237.32 | 2,255,237.32 |
| | 2 5008 | Physical/Speech/Occupational Therapy | 1,320,130.70 | 1,340,127.37 | 1,362,685.75 | 1,362,685.75 | 1,362,685.75 |
| | 2 5009 | Pharmacy | 2,290,578.76 | 2,662,442.72 | 2,685,294.99 | 2,685,294.99 | 2,685,294.99 |
| | 2 5010 | Specialty Clinic Services | 326,474.58 | 1,171,733.25 | 980,010.29 | 980,010.29 | 980,010.29 |
| | 2 5018 | Laboratory Services | 921,859.77 | 916,301.96 | 977,118.82 | 977,118.82 | 977,118.82 |
| | 2 5101 | Radiology | 793,505.77 | 860,672.77 | 870,179.78 | 870,179.78 | 870,179.78 |
| | 2 5102 | Respiratory Services | 295,967.81 | 261,933.81 | 264,885.76 | 264,885.76 | 264,885.76 |
| | 2 5103 | HIM | 567,462.91 | 494,333.13 | 578,771.47 | 578,771.47 | 578,771.47 |
| | 2 5104 | Central Supply | 225,101.87 | 239,671.19 | 246,393.07 | 246,393.07 | 246,393.07 |
| | 2 5105 | Rural Health Clinics | 3,802,894.76 | 3,794,614.99 | 4,047,170.90 | 4,047,170.90 | 4,047,170.90 |
| | 2 5106 | Home Health Care | 541,022.19 | 466,553.63 | 511,721.90 | 511,721.90 | 511,721.90 |
| | 2 5107 | DME-Outside Supply Sales | 3,233.52 | 2,202.37 | 2,068.00 | 2,068.00 | 2,068.00 |
| | 2 5108 | Ambulance | 266,473.87 | 350,308.77 | 386,532.90 | 386,532.90 | 386,532.90 |
| | | OTHER SERVICES | | | | | |
| | 2 5011 | Plant Maintenance | 582,953.00 | 595,793.13 | 600,034.73 | 600,034.73 | 600,034.73 |
| | 2 5012 | Plant Operation | 204,967.18 | 208,524.48 | 210,416.60 | 210,416.60 | 210,416.60 |
| | 2 5015 | Housekeeping | 164,451.77 | 187,833.64 | 190,167.66 | 190,167.66 | 190,167.66 |
| | 2 5019 | Laundry | 38,550.96 | 41,903.18 | 43,370.85 | 43,370.85 | 43,370.85 |
| | 2 5020 | Dietary | 425,248.51 | 457,722.02 | 456,341.87 | 456,341.87 | 456,341.87 |
| | 2 5004 | Administrative Services | 1,564,107.19 | 2,050,992.72 | 2,469,746.80 | 2,469,746.80 | 2,469,746.80 |
| | 2 0513 | Other Operating Expenses: IT | 364,439.82 | 570,666.73 | 552,850.61 | 552,850.61 | 552,850.61 |
| | 2 5014 | Nonoperating Expenses | 20,669.24 | 17,801.09 | 21,864.19 | 21,864.19 | 21,864.19 |
| | 2 5861 | Insurance | 183,097.21 | 193,691.07 | 205,405.00 | 205,405.00 | 205,405.00 |
| | 2 5869 | Interest | 103,924.95 | 93,701.40 | 71,363.00 | 71,363.00 | 71,363.00 |
| | 2 5871 | Employee Benefits | 27,310.96 | 34,850.06 | 32,835.11 | 32,835.11 | 32,835.11 |
| | 2 ____ | | | | | | |
| | 2 ____ | | | | | | |
| | | TOTAL OPERATING EXPENSES | 19,620,714.42 | 22,161,291.42 | 22,859,285.44 | 22,859,285.44 | 22,859,285.44 |
| | 5 ---- | CAPITAL OUTLAY: | | | | | |
| | 5 0500 | Building & Equipment | 7,720,447.87 | 1,314,837.20 | 2,339,671.00 | 2,339,671.00 | 2,339,671.00 |
| | 5 ____ | | 2,487,463.62 | | | | |
| | 5 ____ | | | | | | |

| Fund | Code | Description |
|---|---|---|
| Function | 5000 | HOSP OP/MAIN |
| | | |

| | Code No. | | Actual 2023 - 2024 | Actual 2024 - 2025 | Estimated Activity Ensuing Year 2025 - 2026 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Officials Estimation | Board Proposed | Adopted |
| | | | (1) | (2) | (3) | (4) | (5) |
| | 5 ____ | | | | | | |
| | 5 ____ | | | | | | |
| | 5 ____ | | | | | | |
| | 5 ____ | | | | | | |
| | 5 ____ | | | | | | |
| | 5 ____ | | | | | | |
| | | TOTAL CAPITAL OUTLAY: | 10,207,911.49 | 1,314,837.20 | 2,339,671.00 | 2,339,671.00 | 2,339,671.00 |
| | 7 ---- | TRANSFERS OUT: | | | | | |
| | 7 0200 | Transfers | 273,654.96 | 385,482.50 | 607,335.00 | 607,335.00 | 607,335.00 |
| | 7 0200 | Transfers | - | | | | |
| | 7 ____ | | | | | | |
| | | TOTAL TRANSFERS OUT | 273,654.96 | 385,482.50 | 607,335.00 | 607,335.00 | 607,335.00 |
| | | TOTAL DISBURSEMENTS | 30,102,280.87 | 23,861,611.12 | | | |
| | | TOTAL BUDGET OF DISBURSEMENTS | | | 25,806,291.44 | 25,806,291.44 | 25,806,291.44 |
| | | NECESSARY CASH RESERVE | | | 596,612.42 | 596,612.42 | 596,612.42 |
| | | TOTAL REQUIREMENTS | | | 26,402,903.86 | 26,402,903.86 | 26,402,903.86 |

To the County Board:

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

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

| | Code | Description |
|---|---|---|
| Fund | | HOSP BOND |
| Function | | |

| | Code No. | | Actual 2023 - 2024 | Actual 2024 - 2025 | Estimated Activity Ensuing Year 2025 - 2026 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Officials Estimation | Board Proposed | Adopted |
| | | | (1) | (2) | (3) | (4) | (5) |



| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | 6 | DEBT SERVICE | | | | | |
| | 6 0100 | Principal Retirement | 250,000.00 | 255,000.00 | 370,000.00 | 370,000.00 | 370,000.00 |
| | 6 0200 | Interest Payments | 23,654.96 | 130,482.50 | 237,335.00 | 237,335.00 | 237,335.00 |
| | 6 0300 | Debt Issue Costs | - | 101,685.36 | - | - | - |
| | 6 0400 | Bond Premium | | (22,287.95) | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | TOTAL DEBT SERVICE | 273,654.96 | 464,879.91 | 607,335.00 | 607,335.00 | 607,335.00 |
| | 7 ---- | TRANSFERS OUT: | | | | | |
| | 7 0200 | Transfers | 2,621,015.00 | 647,000.00 | - | - | - |
| | | | | | | | |
| | | | | | | | |
| | | TOTAL TRANSFERS OUT | 2,621,015.00 | 647,000.00 | - | - | - |
| | | TOTAL DISBURSEMENTS | 2,894,669.96 | 1,111,879.91 | | | |
| | | TOTAL BUDGET OF DISBURSEMENTS | | | 607,335.00 | 607,335.00 | 607,335.00 |
| | | NECESSARY CASH RESERVE | | | 12,022,537.80 | 12,022,537.80 | 12,022,537.80 |
| | | TOTAL REQUIREMENTS | | | 12,629,872.80 | 12,629,872.80 | 12,629,872.80 |

To the County Board:

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

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

Amended 6/2/2026

**JOHNSON COUNTY COUNTY GENERAL REVENUE**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0100 | COUNTY 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 7-1-** | **457,278.70** | **568,029.08** | **568,029.08** | **417,944.60** | **417,944.60** | **417,944.60** |
| | **Taxes** | | | | | | |
| 300-00 | PROPERTY TAXES | 2,749,787.71 | 3,210,099.64 | 2,863,730.80 | 3,902,757.87 | 3,554,052.97 | 3,554,052.97 |
| 304-00 | MOTOR VEHICLE TAXES | 194,052.69 | 194,000.00 | 200,815.97 | 200,000.00 | 200,000.00 | 200,000.00 |
| | ***Taxes Totals*** | ***2,943,840.40*** | ***3,404,099.64*** | ***3,064,546.77*** | ***4,102,757.87*** | ***3,754,052.97*** | ***3,754,052.97*** |
| | **Licenses and Permits** | | | | | | |
| 321-01 | TRAILER COURT LICENSE | 5.00 | 0.00 | 5.00 | 0.00 | 0.00 | 0.00 |
| 325-05 | ZONING FEES | 875.00 | 900.00 | 600.00 | 900.00 | 900.00 | 900.00 |
| | ***Licenses and Permits Totals*** | ***880.00*** | ***900.00*** | ***605.00*** | ***900.00*** | ***900.00*** | ***900.00*** |
| | **Intergovernmental Federal** | | | | | | |
| 331-01 | IV-D CSE - DIST CRT | 12,190.58 | 8,000.00 | 6,704.36 | 7,000.00 | 7,000.00 | 7,000.00 |
| 331-02 | IV-D CSE - CO ATTY | 31,240.65 | 22,000.00 | 18,386.94 | 20,000.00 | 20,000.00 | 20,000.00 |
| 331-04 | IV-D CSE INCENTIVE - CO ATTY | 6,001.00 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 333-50 | ELECTION EQUIPMENT GRANT | 3,341.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 339-06 | EMERGENCY MANAGEMENT EMPG FUNDS | 47,182.01 | 34,000.00 | 33,058.60 | 34,000.00 | 34,000.00 | 34,000.00 |
| | ***Intergovernmental Federal Totals*** | ***99,955.24*** | ***67,000.00*** | ***58,149.90*** | ***64,000.00*** | ***64,000.00*** | ***64,000.00*** |
| | **Intergovernmental State** | | | | | | |
| 340-01 | STATE GRANTS (SHERIFF) | 39,067.95 | 100,000.00 | 26,446.95 | 60,000.00 | 60,000.00 | 60,000.00 |
| 340-02 | STATE GRANT-SCRAP TIRE COLLECTION | 12,818.40 | 17,320.00 | 12,952.62 | 0.00 | 0.00 | 0.00 |
| 344-01 | HOMESTEAD EXEMPTION | 35,476.00 | 0.00 | 45,545.48 | 0.00 | 0.00 | 0.00 |
| 344-05 | STATE PROPERTY TAX CREDIT | 257,447.69 | 0.00 | 322,286.88 | 0.00 | 0.00 | 0.00 |
| 345-02 | INSURANCE TAX ALLOCATION | 18,687.64 | 19,000.00 | 19,713.57 | 20,000.00 | 20,000.00 | 20,000.00 |
| 345-03 | AIRLINE TAX | 2,651.12 | 2,600.00 | 2,128.99 | 2,200.00 | 2,200.00 | 2,200.00 |
| 346-01 | PRO-RATE MOTOR VEHICLE TAX | 12,685.45 | 6,500.00 | 6,618.20 | 6,500.00 | 6,500.00 | 6,500.00 |
| 346-02 | CARLINE TAX ALLOCATION | 3,841.05 | 3,500.00 | 3,318.35 | 3,500.00 | 3,500.00 | 3,500.00 |
| 347-08 | STATE EASEMENTS | 0.00 | 0.00 | 990.00 | 0.00 | 0.00 | 0.00 |
| 349-70 | E-CITATIONS GRANT-SHERIFF | 0.00 | 0.00 | 7,933.63 | 0.00 | 0.00 | 0.00 |
| | ***Intergovernmental State Totals*** | ***382,675.30*** | ***148,920.00*** | ***447,934.67*** | ***92,200.00*** | ***92,200.00*** | ***92,200.00*** |
| | **Other Intergovernmental** | | | | | | |
| 353-01 | IN-LIEU-OF-TAX-1957 & PR. | 19.66 | 19.65 | 19.65 | 19.65 | 19.65 | 19.65 |
| 353-02 | IN-LEIU-OF TAX-5% GR.REV. | 7,506.31 | 7,500.00 | 7,179.94 | 7,200.00 | 7,200.00 | 7,200.00 |
| | ***Other Intergovernmental Totals*** | ***7,525.97*** | ***7,519.65*** | ***7,199.59*** | ***7,219.65*** | ***7,219.65*** | ***7,219.65*** |
| | **County Treasurer** | | | | | | |
| 360-01 | DRIVERS LICENSE-FEES | 1,536.75 | 1,500.00 | 1,520.25 | 1,500.00 | 1,500.00 | 1,500.00 |
| 360-02 | MOTOR VEHICLE REG.-FEES | 22,693.62 | 23,000.00 | 20,692.87 | 21,000.00 | 21,000.00 | 21,000.00 |
| 360-04 | REDEMPTION CERTIFICATE FEE | 286.00 | 0.00 | 575.00 | 0.00 | 0.00 | 0.00 |
| 360-05 | DISTRESS WARRANT FEES | 38.00 | 0.00 | 34.00 | 0.00 | 0.00 | 0.00 |
| 360-06 | REG.CERT./TAX SALE FEES | 370.00 | 0.00 | 1,175.00 | 0.00 | 0.00 | 0.00 |

Amended 6/2/2026

**JOHNSON COUNTY COUNTY GENERAL REVENUE**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0100 | COUNTY 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) |
| 360-07 | ADVERTISING FEES | 355.00 | 0.00 | 485.00 | 0.00 | 0.00 | 0.00 |
| 360-09 | FILING FEES - POLITICAL CANDIDATES | 679.80 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 361-01 | HOMESTEAD EXEMP.COMM. | 2,122.97 | 2,000.00 | 2,657.56 | 2,500.00 | 2,500.00 | 2,500.00 |
| 361-02 | TAX CREDIT COMM | 12,456.40 | 12,000.00 | 15,267.32 | 40,000.00 | 40,000.00 | 40,000.00 |
| 361-03 | SALES TAX COMMISSION | 5,280.03 | 5,000.00 | 5,321.54 | 5,000.00 | 5,000.00 | 5,000.00 |
| 361-08 | MOTOR VEHICLE FEE COMMISSION | 6,262.83 | 6,000.00 | 6,438.69 | 6,000.00 | 6,000.00 | 6,000.00 |
| 363-01 | PROPERTY TAX COMMISSION | 114,070.04 | 89,000.00 | 98,890.52 | 100,000.00 | 100,000.00 | 100,000.00 |
| 363-02 | SPECIAL ASSESSMENTS TAX COMMISSIONS | 313.64 | 300.00 | 313.64 | 300.00 | 300.00 | 300.00 |
| | ***County Treasurer Totals*** | ***166,465.08*** | ***138,800.00*** | ***153,371.39*** | ***181,300.00*** | ***181,300.00*** | ***181,300.00*** |
| | **County Clerk** | | | | | | |
| 371-01 | FILING & RECORD.FEES | 18,133.00 | 18,000.00 | 17,617.00 | 18,000.00 | 18,000.00 | 18,000.00 |
| 371-02 | DOCUMENTARY STAMPS | 13,466.14 | 15,000.00 | 19,904.43 | 19,000.00 | 19,000.00 | 19,000.00 |
| 371-03 | MISCELLANEOUS FEES | 974.88 | 500.00 | 648.75 | 500.00 | 500.00 | 500.00 |
| 371-04 | LIQUOR LIC PUBLICATION | 34.56 | 20.00 | 14.00 | 20.00 | 20.00 | 20.00 |
| 371-05 | MARRIAGE LICENSE | 650.00 | 500.00 | 600.00 | 500.00 | 500.00 | 500.00 |
| | ***County Clerk Totals*** | ***33,258.58*** | ***34,020.00*** | ***38,784.18*** | ***38,020.00*** | ***38,020.00*** | ***38,020.00*** |
| | **Clerk of the District Court** | | | | | | |
| 380-01 | FILING FEES-DISTRICT COURT | 1,908.00 | 0.00 | 1,609.92 | 3,000.00 | 3,000.00 | 3,000.00 |
| 380-05 | CLERK OF DIST CRT MISC FEES | 0.00 | 0.00 | 50.00 | 0.00 | 0.00 | 0.00 |
| 380-08 | FEES & COSTS | 2,259.85 | 3,000.00 | 2,908.00 | 0.00 | 0.00 | 0.00 |
| 381-01 | BAIL BOND COST-10% | 0.00 | 0.00 | 300.00 | 0.00 | 0.00 | 0.00 |
| 383-00 | PASSPORT FEES | 2,940.00 | 3,000.00 | 2,205.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| | ***Clerk of the District Court Totals*** | ***7,107.85*** | ***6,000.00*** | ***7,072.92*** | ***6,000.00*** | ***6,000.00*** | ***6,000.00*** |
| | **County Court** | | | | | | |
| 390-02 | MISC REVENUE | 85.50 | 0.00 | 170.00 | 0.00 | 0.00 | 0.00 |
| 391-01 | LABORATORY COSTS REFUNDS | 25.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***County Court Totals*** | ***110.50*** | ***0.00*** | ***170.00*** | ***0.00*** | ***0.00*** | ***0.00*** |
| | **Election Commissioner** | | | | | | |
| 393-02 | ELEC.COSTS RECOVER.-SCH. | 6,324.74 | 0.00 | 3,026.16 | 0.00 | 1,500.00 | 1,500.00 |
| 393-03 | ELECTION COSTS RECOVERED | 0.00 | 7,000.00 | 1,584.34 | 0.00 | 0.00 | 0.00 |
| | ***Election Commissioner Totals*** | ***6,324.74*** | ***7,000.00*** | ***4,610.50*** | ***0.00*** | ***1,500.00*** | ***1,500.00*** |
| | **County Sheriff** | | | | | | |
| 395-01 | SERVICE FEES (CIVIL PROCESS) | 9,782.40 | 10,000.00 | 11,524.51 | 10,000.00 | 10,000.00 | 10,000.00 |
| 395-03 | LAW ENFOR (CONTR) PAWNEE COUNTY | 74,044.32 | 87,176.73 | 46,540.63 | 87,000.00 | 87,000.00 | 87,000.00 |
| 395-05 | REIMB.LODGING PRISONERS | 36,270.00 | 30,000.00 | 40,625.00 | 30,000.00 | 40,000.00 | 40,000.00 |
| 395-06 | ACCIDENT REPORTS | 113.00 | 0.00 | 101.00 | 0.00 | 0.00 | 0.00 |
| 395-07 | REIMBURSEMENTS-NRIN | 8,020.13 | 0.00 | 4,249.76 | 0.00 | 4,000.00 | 4,000.00 |
| 395-10 | MOTOR VEH.INSPECT.FEES | 2,090.00 | 2,500.00 | 2,660.00 | 2,500.00 | 2,500.00 | 2,500.00 |

Amended 6/2/2026

**JOHNSON COUNTY COUNTY GENERAL REVENUE**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0100 | COUNTY 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) |
| 395-13 | HAND GUN PERMITS | 490.00 | 450.00 | 485.00 | 450.00 | 450.00 | 450.00 |
| 395-14 | FINGER PRINTING | 80.00 | 100.00 | 145.00 | 100.00 | 100.00 | 100.00 |
| 395-15 | MISC REVENUE | 1,525.00 | 1,500.00 | 545.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 395-19 | REIMBURSEMENT/CITY CONTRACTS | 183,333.37 | 200,000.00 | 216,666.71 | 210,000.00 | 210,000.00 | 210,000.00 |
| 395-20 | WORK RELEASE PROGRAM | 350.00 | 0.00 | 150.00 | 0.00 | 0.00 | 0.00 |
| 395-21 | NIOCORP DEPUTY SECURITY REIMB | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 200,000.00 |
| | ***County Sheriff Totals*** | ***316,098.22*** | ***331,726.73*** | ***323,692.61*** | ***341,550.00*** | ***355,550.00*** | ***555,550.00*** |
| | **County Attorney** | | | | | | |
| 396-01 | FEES-CHECK COLLECTIONS | 150.00 | 0.00 | 10.00 | 0.00 | 0.00 | 0.00 |
| 396-04 | CO ATTY-MISC COSTS & REFUNDS | 2,629.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***County Attorney Totals*** | ***2,779.00*** | ***0.00*** | ***10.00*** | ***0.00*** | ***0.00*** | ***0.00*** |
| | **Other Fees and Miscellaneous** | | | | | | |
| 408-01 | EMERGENCY MANAGEMENT FEES-PAWNEE CO | 15,036.75 | 25,000.00 | 30,073.50 | 33,000.00 | 33,000.00 | 33,000.00 |
| 420-30 | COST REIMBURSEMENT-EMERGENCY MANAGE | 2,787.45 | 0.00 | 0.00 | 0.00 | 4,500.00 | 4,500.00 |
| 510-01 | INTEREST ON INVESTMENTS | 148,241.03 | 140,000.00 | 130,530.51 | 130,000.00 | 130,000.00 | 130,000.00 |
| 530-01 | SALE OF SURPLUS PROPERTY | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 530-02 | SALE OF COUNTY PROPERTY | 225.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 530-03 | SALE OF SURPLUS PROPERTY - MISC | 25.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 531-01 | OPIOID SETTLEMENT | 15,089.95 | 0.00 | 10,112.21 | 0.00 | 0.00 | 0.00 |
| 531-03 | INSURANCE DIVIDEND | 9,725.00 | 5,000.00 | 8,820.00 | 5,000.00 | 7,000.00 | 7,000.00 |
| 531-07 | INSURANCE PREMIUMS-JORGENSEN | 1,408.90 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 532-06 | ESTRAY/ABANDON MV | 0.00 | 0.00 | 1,657.52 | 0.00 | 0.00 | 0.00 |
| 532-08 | LB 644 POST CARD REIMBURSEMENT | 985.23 | 1,000.00 | 1,380.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 540-01 | MISCELLANEOUS REVENUE | 2,213.99 | 0.00 | 1,479.19 | 0.00 | 0.00 | 0.00 |
| | ***Other Fees and Miscellaneous Totals*** | ***195,938.30*** | ***172,000.00*** | ***184,052.93*** | ***169,000.00*** | ***175,500.00*** | ***175,500.00*** |
| | **Transfers** | | | | | | |
| 590-04 | TRANFERS CLOSE FUNDS | 6.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 590-05 | TRANSFER FROM INHERITANCE TAX | 200,000.00 | 125,000.00 | 125,000.00 | 0.00 | 200,000.00 | 200,000.00 |
| | ***Transfers Totals*** | ***200,006.80*** | ***125,000.00*** | ***125,000.00*** | ***0.00*** | ***200,000.00*** | ***200,000.00*** |
| | **TOTAL: BALANCE, REVENUE & TRANSFER** | **2,070,456.97** | **1,800,915.46** | **2,119,498.74** | **1,518,134.25** | **1,740,134.25** | **1,940,134.25** |
| | **TOTAL PROPERTY TAXES** | **2,749,787.71** | **3,210,099.64** | **2,863,730.80** | **3,902,757.87** | **3,554,052.97** | **3,554,052.97** |
| | **TOTAL REVENUE AVAILABLE** | **4,820,244.68** | **5,011,015.10** | **4,983,229.54** | **5,420,892.12** | **5,294,187.22** | **5,494,187.22** |
| | **Less: EXPENDITURES** | **4,252,215.60** | **4,761,015.10** | **4,565,284.94** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **568,029.08** | **250,000.00** | **417,944.60** | | | |

Amended 6/2/2026

## JOHNSON COUNTY ROAD REVENUE

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0200 | ROAD |
| | | | | Function | ALL | |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| **271-00** | **NET FUND BALANCE, 7-1-** | **384,789.91** | **545,420.55** | **545,420.55** | **399,081.07** | **399,081.07** | **399,081.07** |
| | **Intergovernmental Federal** | | | | | | |
| 339-06 | FEMA | 0.00 | 86,600.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Intergovernmental Federal Totals*** | ***0.00*** | ***86,600.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** |
| | **Intergovernmental State** | | | | | | |
| 346-03 | MOTOR VEHICLE FEE | 93,605.52 | 95,000.00 | 87,132.14 | 95,000.00 | 95,000.00 | 95,000.00 |
| 347-01 | HIGHWAY/STREET ALLOC. | 1,301,137.24 | 1,336,282.00 | 1,288,206.37 | 1,382,526.00 | 1,297,141.00 | 1,297,141.00 |
| 347-02 | INCENTIVE PAYMENTS | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 |
| 347-10 | PROJECT COSTS (ROAD/BRIDGE) | 57,287.00 | 400,000.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 |
| | ***Intergovernmental State Totals*** | ***1,461,029.76*** | ***1,840,282.00*** | ***1,384,338.51*** | ***1,686,526.00*** | ***1,601,141.00*** | ***1,601,141.00*** |
| | **Other Intergovernmental** | | | | | | |
| 353-01 | IN-LIEU-OF TAX-1957/PRIOR | 14.96 | 14.96 | 14.96 | 14.96 | 14.96 | 14.96 |
| | ***Other Intergovernmental Totals*** | ***14.96*** | ***14.96*** | ***14.96*** | ***14.96*** | ***14.96*** | ***14.96*** |
| | **County Treasurer** | | | | | | |
| 361-03 | SALES TAX COMMISSION | 909.41 | 1,000.00 | 948.51 | 1,000.00 | 1,000.00 | 1,000.00 |
| | ***County Treasurer Totals*** | ***909.41*** | ***1,000.00*** | ***948.51*** | ***1,000.00*** | ***1,000.00*** | ***1,000.00*** |
| | **Other Fees and Miscellaneous** | | | | | | |
| 420-30 | COST REIMBURSEMENT | 582.80 | 20,000.00 | 60.00 | 0.00 | 0.00 | 0.00 |
| 420-31 | NIOCORP ROAD PROJECT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,332,393.00 |
| 430-01 | PERMIT - CULVERT | 3,161.00 | 3,000.00 | 4,725.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 532-03 | MISC REFUNDS | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 |
| 540-02 | MISCELLANEOUS REVENUE | 675.30 | 2,000.00 | 542.30 | 2,000.00 | 2,000.00 | 2,000.00 |
| 540-04 | FUEL REIMB. FROM SCHOOL/SHERIFF | 104,420.94 | 110,000.00 | 93,327.53 | 110,000.00 | 110,000.00 | 110,000.00 |
| | ***Other Fees and Miscellaneous Totals*** | ***108,840.04*** | ***135,000.00*** | ***99,154.83*** | ***115,000.00*** | ***115,000.00*** | ***2,447,393.00*** |
| | **Transfers** | | | | | | |
| 590-00 | TRANS OF LEVIED TAXES FROM GEN | 966,776.13 | 1,041,360.49 | 1,041,360.49 | 1,134,828.37 | 1,095,826.97 | 1,095,826.97 |
| 590-02 | TRANSFERS FROM INHERITANCE TAX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,000.00 |
| | ***Transfers Totals*** | ***966,776.13*** | ***1,041,360.49*** | ***1,041,360.49*** | ***1,134,828.37*** | ***1,095,826.97*** | ***1,195,826.97*** |
| | **TOTAL REVENUE AVAILABLE** | **2,922,360.21** | **3,649,678.00** | **3,071,237.85** | **3,336,450.40** | **3,212,064.00** | **5,644,457.00** |
| | **Less: EXPENDITURES** | **2,376,939.66** | **3,449,678.00** | **2,672,156.78** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **545,420.55** | **200,000.00** | **399,081.07** | | | |

**JOHNSON COUNTY COUNTY GENERAL REVENUE**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0100 | COUNTY 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 7-1-** | **457,278.70** | **568,029.08** | **568,029.08** | **417,944.60** | **417,944.60** | **417,944.60** |
| | **Taxes** | | | | | | |
| 300-00 | PROPERTY TAXES | 2,749,787.71 | 3,210,099.64 | 2,863,730.80 | 3,902,757.87 | 3,554,052.97 | 3,554,052.97 |
| 304-00 | MOTOR VEHICLE TAXES | 194,052.69 | 194,000.00 | 200,815.97 | 200,000.00 | 200,000.00 | 200,000.00 |
| | ***Taxes Totals*** | ***2,943,840.40*** | ***3,404,099.64*** | ***3,064,546.77*** | ***4,102,757.87*** | ***3,754,052.97*** | ***3,754,052.97*** |
| | **Licenses and Permits** | | | | | | |
| 321-01 | TRAILER COURT LICENSE | 5.00 | 0.00 | 5.00 | 0.00 | 0.00 | 0.00 |
| 325-05 | ZONING FEES | 875.00 | 900.00 | 600.00 | 900.00 | 900.00 | 900.00 |
| | ***Licenses and Permits Totals*** | ***880.00*** | ***900.00*** | ***605.00*** | ***900.00*** | ***900.00*** | ***900.00*** |
| | **Intergovernmental Federal** | | | | | | |
| 331-01 | IV-D CSE - DIST CRT | 12,190.58 | 8,000.00 | 6,704.36 | 7,000.00 | 7,000.00 | 7,000.00 |
| 331-02 | IV-D CSE - CO ATTY | 31,240.65 | 22,000.00 | 18,386.94 | 20,000.00 | 20,000.00 | 20,000.00 |
| 331-04 | IV-D CSE INCENTIVE - CO ATTY | 6,001.00 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 333-50 | ELECTION EQUIPMENT GRANT | 3,341.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 339-06 | EMERGENCY MANAGEMENT EMPG FUNDS | 47,182.01 | 34,000.00 | 33,058.60 | 34,000.00 | 34,000.00 | 34,000.00 |
| | ***Intergovernmental Federal Totals*** | ***99,955.24*** | ***67,000.00*** | ***58,149.90*** | ***64,000.00*** | ***64,000.00*** | ***64,000.00*** |
| | **Intergovernmental State** | | | | | | |
| 340-01 | STATE GRANTS (SHERIFF) | 39,067.95 | 100,000.00 | 26,446.95 | 60,000.00 | 60,000.00 | 60,000.00 |
| 340-02 | STATE GRANT-SCRAP TIRE COLLECTION | 12,818.40 | 17,320.00 | 12,952.62 | 0.00 | 0.00 | 0.00 |
| 344-01 | HOMESTEAD EXEMPTION | 35,476.00 | 0.00 | 45,545.48 | 0.00 | 0.00 | 0.00 |
| 344-05 | STATE PROPERTY TAX CREDIT | 257,447.69 | 0.00 | 322,286.88 | 0.00 | 0.00 | 0.00 |
| 345-02 | INSURANCE TAX ALLOCATION | 18,687.64 | 19,000.00 | 19,713.57 | 20,000.00 | 20,000.00 | 20,000.00 |
| 345-03 | AIRLINE TAX | 2,651.12 | 2,600.00 | 2,128.99 | 2,200.00 | 2,200.00 | 2,200.00 |
| 346-01 | PRO-RATE MOTOR VEHICLE TAX | 12,685.45 | 6,500.00 | 6,618.20 | 6,500.00 | 6,500.00 | 6,500.00 |
| 346-02 | CARLINE TAX ALLOCATION | 3,841.05 | 3,500.00 | 3,318.35 | 3,500.00 | 3,500.00 | 3,500.00 |
| 347-08 | STATE EASEMENTS | 0.00 | 0.00 | 990.00 | 0.00 | 0.00 | 0.00 |
| 349-70 | E-CITATIONS GRANT-SHERIFF | 0.00 | 0.00 | 7,933.63 | 0.00 | 0.00 | 0.00 |
| | ***Intergovernmental State Totals*** | ***382,675.30*** | ***148,920.00*** | ***447,934.67*** | ***92,200.00*** | ***92,200.00*** | ***92,200.00*** |
| | **Other Intergovernmental** | | | | | | |
| 353-01 | IN-LIEU-OF-TAX-1957 & PR. | 19.66 | 19.65 | 19.65 | 19.65 | 19.65 | 19.65 |
| 353-02 | IN-LEIU-OF TAX-5% GR.REV. | 7,506.31 | 7,500.00 | 7,179.94 | 7,200.00 | 7,200.00 | 7,200.00 |
| | ***Other Intergovernmental Totals*** | ***7,525.97*** | ***7,519.65*** | ***7,199.59*** | ***7,219.65*** | ***7,219.65*** | ***7,219.65*** |
| | **County Treasurer** | | | | | | |
| 360-01 | DRIVERS LICENSE-FEES | 1,536.75 | 1,500.00 | 1,520.25 | 1,500.00 | 1,500.00 | 1,500.00 |
| 360-02 | MOTOR VEHICLE REG.-FEES | 22,693.62 | 23,000.00 | 20,692.87 | 21,000.00 | 21,000.00 | 21,000.00 |
| 360-04 | REDEMPTION CERTIFICATE FEE | 286.00 | 0.00 | 575.00 | 0.00 | 0.00 | 0.00 |
| 360-05 | DISTRESS WARRANT FEES | 38.00 | 0.00 | 34.00 | 0.00 | 0.00 | 0.00 |
| 360-06 | REG.CERT./TAX SALE FEES | 370.00 | 0.00 | 1,175.00 | 0.00 | 0.00 | 0.00 |

**JOHNSON COUNTY COUNTY GENERAL REVENUE**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0100 | COUNTY 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) |
| 360-07 | ADVERTISING FEES | 355.00 | 0.00 | 485.00 | 0.00 | 0.00 | 0.00 |
| 360-09 | FILING FEES - POLITICAL CANDIDATES | 679.80 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 361-01 | HOMESTEAD EXEMP.COMM. | 2,122.97 | 2,000.00 | 2,657.56 | 2,500.00 | 2,500.00 | 2,500.00 |
| 361-02 | TAX CREDIT COMM | 12,456.40 | 12,000.00 | 15,267.32 | 40,000.00 | 40,000.00 | 40,000.00 |
| 361-03 | SALES TAX COMMISSION | 5,280.03 | 5,000.00 | 5,321.54 | 5,000.00 | 5,000.00 | 5,000.00 |
| 361-08 | MOTOR VEHICLE FEE COMMISSION | 6,262.83 | 6,000.00 | 6,438.69 | 6,000.00 | 6,000.00 | 6,000.00 |
| 363-01 | PROPERTY TAX COMMISSION | 114,070.04 | 89,000.00 | 98,890.52 | 100,000.00 | 100,000.00 | 100,000.00 |
| 363-02 | SPECIAL ASSESSMENTS TAX COMMISSIONS | 313.64 | 300.00 | 313.64 | 300.00 | 300.00 | 300.00 |
| | ***County Treasurer Totals*** | ***166,465.08*** | ***138,800.00*** | ***153,371.39*** | ***181,300.00*** | ***181,300.00*** | ***181,300.00*** |
| | **County Clerk** | | | | | | |
| 371-01 | FILING & RECORD.FEES | 18,133.00 | 18,000.00 | 17,617.00 | 18,000.00 | 18,000.00 | 18,000.00 |
| 371-02 | DOCUMENTARY STAMPS | 13,466.14 | 15,000.00 | 19,904.43 | 19,000.00 | 19,000.00 | 19,000.00 |
| 371-03 | MISCELLANEOUS FEES | 974.88 | 500.00 | 648.75 | 500.00 | 500.00 | 500.00 |
| 371-04 | LIQUOR LIC PUBLICATION | 34.56 | 20.00 | 14.00 | 20.00 | 20.00 | 20.00 |
| 371-05 | MARRIAGE LICENSE | 650.00 | 500.00 | 600.00 | 500.00 | 500.00 | 500.00 |
| | ***County Clerk Totals*** | ***33,258.58*** | ***34,020.00*** | ***38,784.18*** | ***38,020.00*** | ***38,020.00*** | ***38,020.00*** |
| | **Clerk of the District Court** | | | | | | |
| 380-01 | FILING FEES-DISTRICT COURT | 1,908.00 | 0.00 | 1,609.92 | 3,000.00 | 3,000.00 | 3,000.00 |
| 380-05 | CLERK OF DIST CRT MISC FEES | 0.00 | 0.00 | 50.00 | 0.00 | 0.00 | 0.00 |
| 380-08 | FEES & COSTS | 2,259.85 | 3,000.00 | 2,908.00 | 0.00 | 0.00 | 0.00 |
| 381-01 | BAIL BOND COST-10% | 0.00 | 0.00 | 300.00 | 0.00 | 0.00 | 0.00 |
| 383-00 | PASSPORT FEES | 2,940.00 | 3,000.00 | 2,205.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| | ***Clerk of the District Court Totals*** | ***7,107.85*** | ***6,000.00*** | ***7,072.92*** | ***6,000.00*** | ***6,000.00*** | ***6,000.00*** |
| | **County Court** | | | | | | |
| 390-02 | MISC REVENUE | 85.50 | 0.00 | 170.00 | 0.00 | 0.00 | 0.00 |
| 391-01 | LABORATORY COSTS REFUNDS | 25.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***County Court Totals*** | ***110.50*** | ***0.00*** | ***170.00*** | ***0.00*** | ***0.00*** | ***0.00*** |
| | **Election Commissioner** | | | | | | |
| 393-02 | ELEC.COSTS RECOVER.-SCH. | 6,324.74 | 0.00 | 3,026.16 | 0.00 | 1,500.00 | 1,500.00 |
| 393-03 | ELECTION COSTS RECOVERED | 0.00 | 7,000.00 | 1,584.34 | 0.00 | 0.00 | 0.00 |
| | ***Election Commissioner Totals*** | ***6,324.74*** | ***7,000.00*** | ***4,610.50*** | ***0.00*** | ***1,500.00*** | ***1,500.00*** |
| | **County Sheriff** | | | | | | |
| 395-01 | SERVICE FEES (CIVIL PROCESS) | 9,782.40 | 10,000.00 | 11,524.51 | 10,000.00 | 10,000.00 | 10,000.00 |
| 395-03 | LAW ENFOR (CONTR) PAWNEE COUNTY | 74,044.32 | 87,176.73 | 46,540.63 | 87,000.00 | 87,000.00 | 87,000.00 |
| 395-05 | REIMB.LODGING PRISONERS | 36,270.00 | 30,000.00 | 40,625.00 | 30,000.00 | 40,000.00 | 40,000.00 |
| 395-06 | ACCIDENT REPORTS | 113.00 | 0.00 | 101.00 | 0.00 | 0.00 | 0.00 |
| 395-07 | REIMBURSEMENTS-NRIN | 8,020.13 | 0.00 | 4,249.76 | 0.00 | 4,000.00 | 4,000.00 |
| 395-10 | MOTOR VEH.INSPECT.FEES | 2,090.00 | 2,500.00 | 2,660.00 | 2,500.00 | 2,500.00 | 2,500.00 |

**JOHNSON COUNTY COUNTY GENERAL REVENUE**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0100 | COUNTY 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) |
| 395-13 | HAND GUN PERMITS | 490.00 | 450.00 | 485.00 | 450.00 | 450.00 | 450.00 |
| 395-14 | FINGER PRINTING | 80.00 | 100.00 | 145.00 | 100.00 | 100.00 | 100.00 |
| 395-15 | MISC REVENUE | 1,525.00 | 1,500.00 | 545.00 | 1,500.00 | 1,500.00 | 1,500.00 |
| 395-19 | REIMBURSEMENT/CITY CONTRACTS | 183,333.37 | 200,000.00 | 216,666.71 | 210,000.00 | 210,000.00 | 210,000.00 |
| 395-20 | WORK RELEASE PROGRAM | 350.00 | 0.00 | 150.00 | 0.00 | 0.00 | 0.00 |
| | ***County Sheriff Totals*** | ***316,098.22*** | ***331,726.73*** | ***323,692.61*** | ***341,550.00*** | ***355,550.00*** | ***355,550.00*** |
| | **County Attorney** | | | | | | |
| 396-01 | FEES-CHECK COLLECTIONS | 150.00 | 0.00 | 10.00 | 0.00 | 0.00 | 0.00 |
| 396-04 | CO ATTY-MISC COSTS & REFUNDS | 2,629.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***County Attorney Totals*** | ***2,779.00*** | ***0.00*** | ***10.00*** | ***0.00*** | ***0.00*** | ***0.00*** |
| | **Other Fees and Miscellaneous** | | | | | | |
| 408-01 | EMERGENCY MANAGEMENT FEES-PAWNEE CO | 15,036.75 | 25,000.00 | 30,073.50 | 33,000.00 | 33,000.00 | 33,000.00 |
| 420-30 | COST REIMBURSEMENT-EMERGENCY MANAGE | 2,787.45 | 0.00 | 0.00 | 0.00 | 4,500.00 | 4,500.00 |
| 510-01 | INTEREST ON INVESTMENTS | 148,241.03 | 140,000.00 | 130,530.51 | 130,000.00 | 130,000.00 | 130,000.00 |
| 530-01 | SALE OF SURPLUS PROPERTY | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 530-02 | SALE OF COUNTY PROPERTY | 225.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 530-03 | SALE OF SURPLUS PROPERTY - MISC | 25.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 531-01 | OPIOID SETTLEMENT | 15,089.95 | 0.00 | 10,112.21 | 0.00 | 0.00 | 0.00 |
| 531-03 | INSURANCE DIVIDEND | 9,725.00 | 5,000.00 | 8,820.00 | 5,000.00 | 7,000.00 | 7,000.00 |
| 531-07 | INSURANCE PREMIUMS-JORGENSEN | 1,408.90 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 532-06 | ESTRAY/ABANDON MV | 0.00 | 0.00 | 1,657.52 | 0.00 | 0.00 | 0.00 |
| 532-08 | LB 644 POST CARD REIMBURSEMENT | 985.23 | 1,000.00 | 1,380.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 540-01 | MISCELLANEOUS REVENUE | 2,213.99 | 0.00 | 1,479.19 | 0.00 | 0.00 | 0.00 |
| | ***Other Fees and Miscellaneous Totals*** | ***195,938.30*** | ***172,000.00*** | ***184,052.93*** | ***169,000.00*** | ***175,500.00*** | ***175,500.00*** |
| | **Transfers** | | | | | | |
| 590-04 | TRANFERS CLOSE FUNDS | 6.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 590-05 | TRANSFER FROM INHERITANCE TAX | 200,000.00 | 125,000.00 | 125,000.00 | 0.00 | 200,000.00 | 200,000.00 |
| | ***Transfers Totals*** | ***200,006.80*** | ***125,000.00*** | ***125,000.00*** | ***0.00*** | ***200,000.00*** | ***200,000.00*** |
| | **TOTAL: BALANCE, REVENUE & TRANSFER** | **2,070,456.97** | **1,800,915.46** | **2,119,498.74** | **1,518,134.25** | **1,740,134.25** | **1,740,134.25** |
| | **TOTAL PROPERTY TAXES** | **2,749,787.71** | **3,210,099.64** | **2,863,730.80** | **3,902,757.87** | **3,554,052.97** | **3,554,052.97** |
| | **TOTAL REVENUE AVAILABLE** | **4,820,244.68** | **5,011,015.10** | **4,983,229.54** | **5,420,892.12** | **5,294,187.22** | **5,294,187.22** |
| | **Less: EXPENDITURES** | **4,252,215.60** | **4,761,015.10** | **4,565,284.94** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **568,029.08** | **250,000.00** | **417,944.60** | | | |

**JOHNSON COUNTY ROAD REVENUE**

| | | | | | Code | Description | |
|---|---|---|---|---|---|---|---|
| | | | | | Fund | 0200 | ROAD |
| | | | | | Function | ALL | |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| **271-00** | **NET FUND BALANCE, 7-1-** | **384,789.91** | **545,420.55** | **545,420.55** | **399,081.07** | **399,081.07** | **399,081.07** |
| | **Intergovernmental Federal** | | | | | | |
| 339-06 | FEMA | 0.00 | 86,600.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Intergovernmental Federal Totals*** | ***0.00*** | ***86,600.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** |
| | **Intergovernmental State** | | | | | | |
| 346-03 | MOTOR VEHICLE FEE | 93,605.52 | 95,000.00 | 87,132.14 | 95,000.00 | 95,000.00 | 95,000.00 |
| 347-01 | HIGHWAY/STREET ALLOC. | 1,301,137.24 | 1,336,282.00 | 1,288,206.37 | 1,382,526.00 | 1,297,141.00 | 1,297,141.00 |
| 347-02 | INCENTIVE PAYMENTS | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 |
| 347-10 | PROJECT COSTS (ROAD/BRIDGE) | 57,287.00 | 400,000.00 | 0.00 | 200,000.00 | 200,000.00 | 200,000.00 |
| | ***Intergovernmental State Totals*** | ***1,461,029.76*** | ***1,840,282.00*** | ***1,384,338.51*** | ***1,686,526.00*** | ***1,601,141.00*** | ***1,601,141.00*** |
| | **Other Intergovernmental** | | | | | | |
| 353-01 | IN-LIEU-OF TAX-1957/PRIOR | 14.96 | 14.96 | 14.96 | 14.96 | 14.96 | 14.96 |
| | ***Other Intergovernmental Totals*** | ***14.96*** | ***14.96*** | ***14.96*** | ***14.96*** | ***14.96*** | ***14.96*** |
| | **County Treasurer** | | | | | | |
| 361-03 | SALES TAX COMMISSION | 909.41 | 1,000.00 | 948.51 | 1,000.00 | 1,000.00 | 1,000.00 |
| | ***County Treasurer Totals*** | ***909.41*** | ***1,000.00*** | ***948.51*** | ***1,000.00*** | ***1,000.00*** | ***1,000.00*** |
| | **Other Fees and Miscellaneous** | | | | | | |
| 420-30 | COST REIMBURSEMENT | 582.80 | 20,000.00 | 60.00 | 0.00 | 0.00 | 0.00 |
| 430-01 | PERMIT - CULVERT | 3,161.00 | 3,000.00 | 4,725.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| 532-03 | MISC REFUNDS | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 |
| 540-02 | MISCELLANEOUS REVENUE | 675.30 | 2,000.00 | 542.30 | 2,000.00 | 2,000.00 | 2,000.00 |
| 540-04 | FUEL REIMB. FROM SCHOOL/SHERIFF | 104,420.94 | 110,000.00 | 93,327.53 | 110,000.00 | 110,000.00 | 110,000.00 |
| | ***Other Fees and Miscellaneous Totals*** | ***108,840.04*** | ***135,000.00*** | ***99,154.83*** | ***115,000.00*** | ***115,000.00*** | ***115,000.00*** |
| | **Transfers** | | | | | | |
| 590-00 | TRANS OF LEVIED TAXES FROM GEN | 966,776.13 | 1,041,360.49 | 1,041,360.49 | 1,134,828.37 | 1,095,826.97 | 1,095,826.97 |
| 590-02 | TRANSFERS FROM INHERITANCE TAX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,000.00 |
| | ***Transfers Totals*** | ***966,776.13*** | ***1,041,360.49*** | ***1,041,360.49*** | ***1,134,828.37*** | ***1,095,826.97*** | ***1,195,826.97*** |
| | **TOTAL REVENUE AVAILABLE** | **2,922,360.21** | **3,649,678.00** | **3,071,237.85** | **3,336,450.40** | **3,212,064.00** | **3,312,064.00** |
| | **Less: EXPENDITURES** | **2,376,939.66** | **3,449,678.00** | **2,672,156.78** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **545,420.55** | **200,000.00** | **399,081.07** | | | |

## JOHNSON COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM FUND REVENUE

| | | Code | Description |
|---|---|---|---|
| | Fund | 0650 | HIGHWAY BRIDGE BUYBACK PROGRAM FUND |
| | Function | ALL | |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| **271-00** | **NET FUND BALANCE 7-1-** | **504,307.18** | **809,109.16** | **809,109.16** | **483,097.67** | **483,097.67** | **483,097.67** |
| | **Intergovernmental State** | | | | | | |
| 347-50 | HIGWAY STREET BUYBACK PROGRAM(STP) | 101,616.09 | 95,037.05 | 95,037.05 | 90,000.00 | 98,029.29 | 98,029.29 |
| 347-60 | HIGHWAY BRIDGE BUYBACK PROGRAM(HBP) | 203,185.89 | 289,583.36 | 289,583.36 | 300,000.00 | 311,118.04 | 311,118.04 |
| | ***Intergovernmental State Totals*** | ***304,801.98*** | ***384,620.41*** | ***384,620.41*** | ***390,000.00*** | ***409,147.33*** | ***409,147.33*** |
| | **TOTAL REVENUE AVAILABLE** | **809,109.16** | **1,193,729.57** | **1,193,729.57** | **873,097.67** | **892,245.00** | **892,245.00** |
| | **Less: EXPENDITURES** | **0.00** | **1,193,729.57** | **710,631.90** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **809,109.16** | **0.00** | **483,097.67** | | | |

Amended 6/2/2026

**JOHNSON COUNTY LODGING TAX REVENUE**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0991 | LODGING 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 7-1** | **1,889.42** | **1,181.04** | **1,181.04** | **1,583.57** | **1,583.57** | **1,583.57** |
| | **Taxes** | | | | | | |
| 315-03 | LODGING TAX | 6,666.62 | 7,000.00 | 8,327.53 | 8,500.00 | 8,500.00 | 9,500.00 |
| | *Taxes Totals* | *6,666.62* | *7,000.00* | *8,327.53* | *8,500.00* | *8,500.00* | *9,500.00* |
| | **TOTAL REVENUE AVAILABLE** | **8,556.04** | **8,181.04** | **9,508.57** | **10,083.57** | **10,083.57** | **11,083.57** |
| | **Less: EXPENDITURES** | **7,375.00** | **8,181.04** | **7,925.00** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **1,181.04** | **0.00** | **1,583.57** | | | |

**JOHNSON COUNTY LODGING TAX REVENUE**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 0991 | LODGING 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 7-1** | **1,889.42** | **1,181.04** | **1,181.04** | **1,583.57** | **1,583.57** | **1,583.57** |
| | **Taxes** | | | | | | |
| 315-03 | LODGING TAX | 6,666.62 | 7,000.00 | 8,327.53 | 8,500.00 | 8,500.00 | 8,500.00 |
| | ***Taxes Totals*** | ***6,666.62*** | ***7,000.00*** | ***8,327.53*** | ***8,500.00*** | ***8,500.00*** | ***8,500.00*** |
| | **TOTAL REVENUE AVAILABLE** | **8,556.04** | **8,181.04** | **9,508.57** | **10,083.57** | **10,083.57** | **10,083.57** |
| | **Less: EXPENDITURES** | **7,375.00** | **8,181.04** | **7,925.00** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **1,181.04** | **0.00** | **1,583.57** | | | |

## JOHNSON COUNTY VISITORS IMPROVEMENT FUND REVENUE

| | | Code | Description |
|---|---|---|---|
| | Fund | 0995 | VISITORS 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** | **FUND BALANCE** | **3,821.80** | **2,566.09** | **2,566.09** | **3,890.69** | **3,890.69** | **3,890.69** |
| | **Taxes** | | | | | | |
| 315-00 | IMPROVEMENT FUNDS | 6,666.66 | 7,000.00 | 8,327.52 | 8,500.00 | 8,500.00 | 8,500.00 |
| | ***Taxes Totals*** | ***6,666.66*** | ***7,000.00*** | ***8,327.52*** | ***8,500.00*** | ***8,500.00*** | ***8,500.00*** |
| | **TOTAL REVENUE AVAILABLE** | **10,488.46** | **9,566.09** | **10,893.61** | **12,390.69** | **12,390.69** | **12,390.69** |
| | **Less: EXPENDITURES** | **7,922.37** | **9,566.09** | **7,002.92** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **2,566.09** | **0.00** | **3,890.69** | | | |

**JOHNSON COUNTY REGISTER DEEDS PRESERVATION & MOD. REVENUE**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 1150 | REGISTER DEEDS PRESERVATION & MOD. |
| | | | | 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** | **REG OF DEEDS PREV/MOD FUND BALANCE** | **9,783.56** | **9,595.20** | **9,595.20** | **9,264.84** | **9,264.84** | **9,264.84** |
| | **Register of Deeds** | | | | | | |
| 394-01 | REGISTER OF DEEDS P&M FUNDS | 3,127.00 | 3,000.00 | 3,009.00 | 3,000.00 | 3,000.00 | 3,000.00 |
| | ***Register of Deeds Totals*** | ***3,127.00*** | ***3,000.00*** | ***3,009.00*** | ***3,000.00*** | ***3,000.00*** | ***3,000.00*** |
| | **TOTAL REVENUE AVAILABLE** | **12,910.56** | **12,595.20** | **12,604.20** | **12,264.84** | **12,264.84** | **12,264.84** |
| | **Less: EXPENDITURES** | **3,315.36** | **12,595.20** | **3,339.36** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **9,595.20** | **0.00** | **9,264.84** | | | |

## JOHNSON COUNTY VETERANS AID FUND REVENUE

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 1900 | VETERANS AID FUND |
| | | | | Function | ALL | |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| **271-00** | **NET FUND BALANCE 7-1** | **3,504.47** | **905.89** | **905.89** | **2,500.04** | **2,500.04** | **2,500.04** |
| | **Other Fees and Miscellaneous** | | | | | | |
| 510-01 | INTEREST ON INVESTMENTS | 1.42 | 0.00 | 0.45 | 0.00 | 0.00 | 0.00 |
| | ***Other Fees and Miscellaneous Totals*** | ***1.42*** | ***0.00*** | ***0.45*** | ***0.00*** | ***0.00*** | ***0.00*** |
| | **Transfers** | | | | | | |
| 590-02 | INTERFUND TRANSFERS | 0.00 | 1,600.00 | 1,593.70 | 0.00 | 0.00 | 0.00 |
| | ***Transfers Totals*** | ***0.00*** | ***1,600.00*** | ***1,593.70*** | ***0.00*** | ***0.00*** | ***0.00*** |
| | **TOTAL REVENUE AVAILABLE** | **3,505.89** | **2,505.89** | **2,500.04** | **2,500.04** | **2,500.04** | **2,500.04** |
| | **Less: EXPENDITURES** | **2,600.00** | **2,505.89** | **0.00** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **905.89** | **0.00** | **2,500.04** | | | |

**JOHNSON COUNTY STOP PROGRAM REVENUE**

| | | Code | Description |
|---|---|---|---|
| | Fund | 2356 | STOP PROGRAM |
| | Function | ALL | |

| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
|---|---|---|---|---|---|---|---|
| **271-00** | **FUND BALANCE** | **7,596.81** | **8,146.81** | **8,146.81** | **3,001.81** | **3,001.81** | **3,001.81** |
| | **Unknown Type** | | | | | | |
| 560-02 | STOP PROGRAM | 550.00 | 500.00 | 1,450.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| | ***Unknown Type Totals*** | ***550.00*** | ***500.00*** | ***1,450.00*** | ***1,000.00*** | ***1,000.00*** | ***1,000.00*** |
| | **TOTAL REVENUE AVAILABLE** | **8,146.81** | **8,646.81** | **9,596.81** | **4,001.81** | **4,001.81** | **4,001.81** |
| | **Less: EXPENDITURES** | **0.00** | **8,646.81** | **6,595.00** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **8,146.81** | **0.00** | **3,001.81** | | | |

**JOHNSON COUNTY DRUG LAW ENFORCEMENT REVENUE**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 2360 | DRUG LAW ENFORCEMENT |
| | | | | Function | ALL | |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| **271-00** | **NET FUND BALANCE,7-1-** | **41,050.64** | **13,903.17** | **13,903.17** | **13,903.17** | **13,903.17** | **13,903.17** |
| | **Other Fees and Miscellaneous** | | | | | | |
| 475-03 | PROCEEDS CONFISCATED ATICLES | 186.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Other Fees and Miscellaneous Totals*** | ***186.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** |
| | **TOTAL REVENUE AVAILABLE** | **41,236.64** | **13,903.17** | **13,903.17** | **13,903.17** | **13,903.17** | **13,903.17** |
| | **Less: EXPENDITURES** | **27,333.47** | **13,903.17** | **0.00** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **13,903.17** | **0.00** | **13,903.17** | | | |

## JOHNSON 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 | DONATIONS - K-9 DOG FUND BALANCE | 2,257.08 | 2,257.08 | 2,257.08 | 2,257.08 | 2,257.08 | 2,257.08 |
| | TOTAL REVENUE AVAILABLE | 2,257.08 | 2,257.08 | 2,257.08 | 2,257.08 | 2,257.08 | 2,257.08 |
| | Less: EXPENDITURES | 0.00 | 2,257.08 | 0.00 | | | |
| | BALANCE FORWARD/CASH RESERVE | 2,257.08 | 0.00 | 2,257.08 | | | |

## JOHNSON COUNTY COVID AMERICAN RESCUE PLAN REVENUE

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 2580 | COVID AMERICAN RESCUE PLAN |
| | | | | Function | ALL | |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| **271-00** | **NET FUND BALANCE 7-1** | **408,406.55** | **232,313.62** | **232,313.62** | **143,222.91** | **143,222.91** | **143,222.91** |
| | **Other Fees and Miscellaneous** | | | | | | |
| 510-01 | INTEREST ON ARPA FUNDS | 4,252.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Other Fees and Miscellaneous Totals*** | ***4,252.03*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** |
| | **Transfers** | | | | | | |
| 590-01 | TRANSFER FROM INHERITANCE | 0.00 | 0.00 | 0.00 | 0.00 | 3,602.43 | 3,602.43 |
| | ***Transfers Totals*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***3,602.43*** | ***3,602.43*** |
| | **TOTAL REVENUE AVAILABLE** | **412,658.58** | **232,313.62** | **232,313.62** | **143,222.91** | **146,825.34** | **146,825.34** |
| | **Less: EXPENDITURES** | **180,344.96** | **232,313.62** | **89,090.71** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **232,313.62** | **0.00** | **143,222.91** | | | |

**JOHNSON 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 7-1-** | **1,729,868.46** | **1,425,087.71** | **1,425,087.71** | **682,026.59** | **682,026.59** | **682,026.59** |
| | **Taxes** | | | | | | |
| 310-01 | INHERITANCE TAXES | 303,362.87 | 200,000.00 | 282,549.56 | 200,000.00 | 200,000.00 | 200,000.00 |
| 310-02 | INHERT TAX INTEREST | 2,957.25 | 0.00 | 6,714.05 | 0.00 | 0.00 | 0.00 |
| 310-03 | INHERTIANCE TAX PENALTY | 0.00 | 0.00 | 3,905.74 | 0.00 | 0.00 | 0.00 |
| | ***Taxes Totals*** | ***306,320.12*** | ***200,000.00*** | ***293,169.35*** | ***200,000.00*** | ***200,000.00*** | ***200,000.00*** |
| | **Other Fees and Miscellaneous** | | | | | | |
| 420-30 | COST REIMBURSEMENT | 0.00 | 187,529.44 | 182,058.97 | 0.00 | 0.00 | 0.00 |
| | ***Other Fees and Miscellaneous Totals*** | ***0.00*** | ***187,529.44*** | ***182,058.97*** | ***0.00*** | ***0.00*** | ***0.00*** |
| | **Transfers** | | | | | | |
| 590-02 | TRANSFERS | 0.00 | 1,600,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Transfers Totals*** | ***0.00*** | ***1,600,000.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** |
| | **TOTAL REVENUE AVAILABLE** | **2,036,188.58** | **3,412,617.15** | **1,900,316.03** | **882,026.59** | **882,026.59** | **882,026.59** |
| | **Less: EXPENDITURES** | **611,100.87** | **3,412,617.15** | **1,218,289.44** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **1,425,087.71** | **0.00** | **682,026.59** | | | |

**JOHNSON COUNTY KENO LOTTERY REVENUE**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 2850 | KENO LOTTERY |
| | | | | Function | ALL | |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| **271-00** | **NET FUND BALANCE 7-1-** | **15,963.86** | **0.00** | **0.00** | **215.63** | **215.63** | **215.63** |
| | **Other Fees and Miscellaneous** | | | | | | |
| 510-01 | INTEREST ON INVESTMENTS | 42.94 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 534-10 | KENO FUNDS | 0.00 | 0.00 | 215.63 | 2,500.00 | 2,500.00 | 2,500.00 |
| | ***Other Fees and Miscellaneous Totals*** | ***42.94*** | ***0.00*** | ***215.63*** | ***2,500.00*** | ***2,500.00*** | ***2,500.00*** |
| | **TOTAL REVENUE AVAILABLE** | **16,006.80** | **0.00** | **215.63** | **2,715.63** | **2,715.63** | **2,715.63** |
| | **Less: EXPENDITURES** | **16,006.80** | **0.00** | **0.00** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **0.00** | **0.00** | **215.63** | | | |

**JOHNSON 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** | **46,649.00** | **23,986.22** | **23,986.22** | **8,172.30** | **8,172.30** | **8,172.30** |
| | **Other Fees and Miscellaneous** | | | | | | |
| 408-01 | 911 EMERGENCY MANAGEMENT FEES | 27,401.05 | 20,000.00 | 14,463.63 | 20,000.00 | 10,581.00 | 10,581.00 |
| 408-02 | PAWNEE COUNTY AGREEMENT | 0.00 | 0.00 | 0.00 | 0.00 | 9,419.00 | 9,419.00 |
| | ***Other Fees and Miscellaneous Totals*** | ***27,401.05*** | ***20,000.00*** | ***14,463.63*** | ***20,000.00*** | ***20,000.00*** | ***20,000.00*** |
| | **TOTAL REVENUE AVAILABLE** | **74,050.05** | **43,986.22** | **38,449.85** | **28,172.30** | **28,172.30** | **28,172.30** |
| | **Less: EXPENDITURES** | **50,063.83** | **43,986.22** | **30,277.55** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **23,986.22** | **0.00** | **8,172.30** | | | |

**JOHNSON COUNTY 911 WIRELESS SERVICE FUND REVENUE**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 2913 | 911 WIRELESS SERVICE FUND |
| | | | | Function | ALL | |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| **271-00** | **NET FUND BALANCE 7-1** | **283,007.00** | **275,809.76** | **275,809.76** | **292,771.93** | **292,771.93** | **292,771.93** |
| | **Intergovernmental State** | | | | | | |
| 349-60 | 911 WIRELESS SERVICE FEES | 41,679.88 | 40,000.00 | 43,447.03 | 44,000.00 | 44,000.00 | 44,000.00 |
| | ***Intergovernmental State Totals*** | ***41,679.88*** | ***40,000.00*** | ***43,447.03*** | ***44,000.00*** | ***44,000.00*** | ***44,000.00*** |
| | **Transfers** | | | | | | |
| 590-02 | INTERFUND TRANSFER | 1,231.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | ***Transfers Totals*** | ***1,231.76*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** | ***0.00*** |
| | **TOTAL REVENUE AVAILABLE** | **325,918.64** | **315,809.76** | **319,256.79** | **336,771.93** | **336,771.93** | **336,771.93** |
| | **Less: EXPENDITURES** | **50,108.88** | **315,809.76** | **26,484.86** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **275,809.76** | **0.00** | **292,771.93** | | | |

**JOHNSON COUNTY COURTHOUSE BOND REVENUE**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 3000 | COURTHOUSE BOND |
| | | | | 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) |
| | **Taxes** | | | | | | |
| 300-00 | PROPERTY TAXES | 0.00 | 0.00 | 0.00 | 253,432.86 | 253,432.86 | 253,432.86 |
| | ***Taxes Totals*** | ***0.00*** | ***0.00*** | ***0.00*** | ***253,432.86*** | ***253,432.86*** | ***253,432.86*** |
| | **Transfers** | | | | | | |
| 590-02 | TRANSFERS | 0.00 | 0.00 | 0.00 | 125,000.00 | 125,000.00 | 125,000.00 |
| | ***Transfers Totals*** | ***0.00*** | ***0.00*** | ***0.00*** | ***125,000.00*** | ***125,000.00*** | ***125,000.00*** |
| | **TOTAL: BALANCE, REVENUE & TRANSFER** | **0.00** | **0.00** | **0.00** | **125,000.00** | **125,000.00** | **125,000.00** |
| | **TOTAL PROPERTY TAXES** | **0.00** | **0.00** | **0.00** | **253,432.86** | **253,432.86** | **253,432.86** |
| | **TOTAL REVENUE AVAILABLE** | **0.00** | **0.00** | **0.00** | **378,432.86** | **378,432.86** | **378,432.86** |
| | **Less: EXPENDITURES** | **0.00** | **0.00** | **0.00** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **0.00** | **0.00** | **0.00** | | | |

**JOHNSON COUNTY COURTHOUSE BUILDING REVENUE**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 4000 | COURTHOUSE BUILDING |
| | | | | Function | ALL | |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| **271-00** | **NET FUND BALANCE 7-1** | **0.00** | **0.00** | **0.00** | **1,511,924.80** | **1,511,924.80** | **1,511,924.80** |
| | **Other Fees and Miscellaneous** | | | | | | |
| 510-01 | INTEREST ON COURTHOUSE BOND | 0.00 | 0.00 | 19,970.88 | 50,000.00 | 50,000.00 | 50,000.00 |
| 510-07 | INTEREST ON BOND FUNDS | 0.00 | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 520-01 | PROCEEDS FROM SALE OF BONDS | 0.00 | 3,000,000.00 | 2,001,415.80 | 0.00 | 0.00 | 0.00 |
| | ***Other Fees and Miscellaneous Totals*** | ***0.00*** | ***3,020,000.00*** | ***2,021,386.68*** | ***50,000.00*** | ***50,000.00*** | ***50,000.00*** |
| | **TOTAL REVENUE AVAILABLE** | **0.00** | **3,020,000.00** | **2,021,386.68** | **1,561,924.80** | **1,561,924.80** | **1,561,924.80** |
| | **Less: EXPENDITURES** | **0.00** | **3,020,000.00** | **509,461.88** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **0.00** | **0.00** | **1,511,924.80** | | | |

**JOHNSON COUNTY AMBULANCE SERVICE REVENUE**

| | | | | | Code | Description |
|---|---|---|---|---|---|---|
| | | | | Fund | 5502 | AMBULANCE SERVICE |
| | | | | Function | ALL | |
| Line Item | Description | Actual 2023-2024 (1) | Budget 2024-2025 (2) | Actual 2024-2025 (3) | Requested 2025-2026 (4) | Proposed 2025-2026 (5) | Adopted 2025-2026 (6) |
| **271-00** | **FUND BALANCES** | **277,673.62** | **226,176.61** | **226,176.61** | **316,279.08** | **316,279.08** | **316,279.08** |
| | **Intergovernmental State** | | | | | | |
| 340-01 | AMBULANCE STATE GRANTS | 150,000.00 | 0.00 | 0.00 | 150,000.00 | 150,000.00 | 150,000.00 |
| | ***Intergovernmental State Totals*** | ***150,000.00*** | ***0.00*** | ***0.00*** | ***150,000.00*** | ***150,000.00*** | ***150,000.00*** |
| | **Other Fees and Miscellaneous** | | | | | | |
| 402-01 | AMBULANCE FEES | 131,025.68 | 125,000.00 | 140,144.05 | 140,000.00 | 140,000.00 | 140,000.00 |
| 510-01 | INTEREST ON INVESTMENTS | 3,660.44 | 2,000.00 | 2,685.33 | 2,500.00 | 2,500.00 | 2,500.00 |
| 530-03 | SALE OF SURPLUS PROPERTY | 0.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 |
| 532-03 | REFUNDS - MISC | 0.00 | 0.00 | 12,960.00 | 0.00 | 0.00 | 0.00 |
| | ***Other Fees and Miscellaneous Totals*** | ***134,686.12*** | ***127,000.00*** | ***165,789.38*** | ***142,500.00*** | ***142,500.00*** | ***142,500.00*** |
| | **TOTAL REVENUE AVAILABLE** | **562,359.74** | **353,176.61** | **391,965.99** | **608,779.08** | **608,779.08** | **608,779.08** |
| | **Less: EXPENDITURES** | **336,183.13** | **353,176.61** | **75,686.91** | | | |
| | **BALANCE FORWARD/CASH RESERVE** | **226,176.61** | **0.00** | **316,279.08** | | | |

| | Code | Description |
|---|---|---|
| Fund | 5000 | HOSP OP/MAIN |
| Function | | |

| | Code No. | | Actual 2023 - 2024 | Actual 2024 - 2025 | Estimated Activity Ensuing Year 2025 - 2026 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Officials Estimation | Board Proposed | Adopted |
| | | | (1) | (2) | (3) | (4) | (5) |
| | 271 00 | NET FUND BALANCE, 7-1- | 6,894,377.27 | 994,105.71 | 1,244,358.58 | 1,244,358.58 | 1,244,358.58 |
| | | HOSPITAL REVENUE | | | | | |
| | 570 01 | Hospital Revenue (inpatient/Swing-Bed) | 2,093,206.44 | 3,076,301.95 | 3,291,017.23 | 3,291,017.23 | 3,291,017.23 |
| | 573 00 | Medical & Surgical Services (OP & ER) | 17,080,758.45 | 19,796,286.50 | 19,872,575.36 | 19,872,575.36 | 19,872,575.36 |
| | 573 01 | Clinic Services (TFH & APH) | 4,571,890.13 | 4,751,570.44 | 5,007,784.00 | 5,007,784.00 | 5,007,784.00 |
| | 574 00 | Home Health | 515,619.50 | 374,727.53 | 409,029.00 | 409,029.00 | 409,029.00 |
| | 500 04 | Rental Revenue | 10,700.26 | 23,280.00 | 23,280.00 | 23,280.00 | 23,280.00 |
| | 575 00 | Cafeteria | 34,427.59 | 37,502.60 | 39,472.00 | 39,472.00 | 39,472.00 |
| | 575 01 | 340B | 1,705,084.02 | 1,789,226.88 | 1,831,796.00 | 1,831,796.00 | 1,831,796.00 |
| | 575 02 | Grants | 106,309.60 | 44,904.60 | 33,725.16 | 33,725.16 | 33,725.16 |
| | 575 03 | Outside Therapy Services | 231,105.86 | 184,103.04 | 202,323.00 | 202,323.00 | 202,323.00 |
| | 575 04 | Miscellaneous | 30,282.53 | 90,313.81 | 103,647.41 | 103,647.41 | 103,647.41 |
| | 575 51 | Provision for Bad Debts | (204,644.11) | (482,143.04) | (368,801.70) | (368,801.70) | (368,801.70) |
| | 575 52 | Contractual Adjustments | (5,272,281.52) | (6,791,456.82) | (5,192,291.18) | (5,192,291.18) | (5,192,291.18) |
| | 575 54 | Charity Care/ Financial Assistance | - | (86,011.34) | (97,049.00) | (97,049.00) | (97,049.00) |
| | | NONOPERATING RECEIPTS | | | | | |
| | 579 00 | Income & Gains from Investments | 6,500.97 | 2,477.12 | 2,038.00 | 2,038.00 | 2,038.00 |
| | | Working Capital Changes | 672,034.59 | 653,780.72 | - | - | - |
| | | | | | | | |
| | | TOTAL LOCAL RECEIPTS | 21,580,994.31 | 23,464,863.99 | 25,158,545.28 | 25,158,545.28 | 25,158,545.28 |
| | | TRANSFERS IN: | | | | | |
| | 590 02 | Transfers | 2,621,015.00 | 647,000.00 | | | |
| | | TOTAL TRANSFERS IN | 2,621,015.00 | 647,000.00 | - | - | - |
| | 305 00 | PERSONAL & REAL PROPERTY TAXES | | | | | |
| | | TOTAL RESOURCES AVAILABLE | 31,096,386.58 | 25,105,969.70 | 26,402,903.86 | 26,402,903.86 | 26,402,903.86 |
| | | LESS: DISBURSEMENTS | 30,102,280.87 | 23,861,611.12 | | | |
| | | BALANCE FORWARD | 994,105.71 | 1,244,358.58 | | | |

| | Code | Description |
|---|---|---|
| Fund | | HOSP BOND |
| Function | | |

| | Code No. | | Actual 2023 - 2024 | Actual 2024 - 2025 | Estimated Activity Ensuing Year 2025 - 2026 | | |
|---|---|---|---|---|---|---|---|
| | | | | | Officials Estimation | Board Proposed | Adopted |
| | | | (1) | (2) | (3) | (4) | (5) |
| | 271 00 | NET FUND BALANCE, 7-1- | 9,190,828.23 | 6,930,586.10 | 11,672,070.80 | 11,672,070.80 | 11,672,070.80 |
| | | LOCAL RECEIPTS | | | | | |
| | 510 01 | Interest on Investments | 360,772.87 | 387,882.11 | 350,467.00 | 350,467.00 | 350,467.00 |
| | | | | | | | |
| | | Bond Issue | - | 5,080,000.00 | - | | |
| | | TOTAL LOCAL RECEIPTS | 360,772.87 | 5,467,882.11 | 350,467.00 | 350,467.00 | 350,467.00 |
| | | TRANSFERS IN: | | | | | |
| | 590 02 | Transfers | 273,654.96 | 385,482.50 | 607,335.00 | 607,335.00 | 607,335.00 |
| | | TOTAL TRANSFERS IN | 273,654.96 | 385,482.50 | 607,335.00 | 607,335.00 | 607,335.00 |
| | 305 00 | PERSONAL & REAL PROPERTY TAXES | | | | | |
| | | TOTAL RESOURCES AVAILABLE | 9,825,256.06 | 12,783,950.71 | 12,629,872.80 | 12,629,872.80 | 12,629,872.80 |
| | | LESS: DISBURSEMENTS | 2,894,669.96 | 1,111,879.91 | | | |
| | | BALANCE FORWARD | 6,930,586.10 | 11,672,070.80 | | | |

# CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES

## TAX YEAR 2025

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

To: COUNTY LEVY

TAXABLE VALUE LOCATED IN THE COUNTY OF JOHNSON

| Name of Political Subdivision | | Subdivision Type | Growth Value * | Total Taxable Value | Prior Year Total Property Valuation | Growth Percentage b |
|---|---|---|---|---|---|---|
| COUNTY GENERAL | Revised | County | $18,232,127 | $1,406,466,164 | $1,177,308,853 | 1.54863% |
| COURTHOUSE BOND | | County | $18,232,127 | $1,406,466,164 | $1,177,308,853 | 1.54863% |

* Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended. Note: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act. b) Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I , Terry Keebler, Johnson 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)

JOHNSON COUNTY ASSESSOR Seal JOHNSON COUNTY, NEBR.

08/22/2025

(date)

CC: County Clerk, Johnson County

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

# JOHNSON COUNTY

## RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2025, to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the County Board on the 9th day of September, 2025.

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

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

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

MOTION BY TIM WEBER AND SECOND BY LES AGENA, RESOLUTION PASSED THIS 9th DAY OF September, 2025.

| COUNTY BOARD | |
|---|---|
| David Bonenger | |
| Tim Weber | |
| Les Agena | |
| | |
| | |

## Johnson County Board of Commissioners
## August 26, 2025

The Johnson County Board of Commissioners met in regular session on Tuesday August 26, 2025, County Commissioners present were David Borrenpohl District 1, Tim Weber District 2, Les Agena District 3.

Kathleen M. Nieveen County Clerk is recording the minutes.

Notice of the Johnson County Commissioner's meeting was sent to each post office in Johnson County, it was posted on the Johnson County Website at johnsoncounty.ne.gov and was sent to the Nemaha Valley Observer on Friday August 22, 2025.

The meeting was called to order by Chairman Borrenpohl at 9:00 A.M.

The Pledge of Allegiance was recited by all in the room.

Chairman Borrenpohl acknowledged that the open meetings act was posted by the entrance of the Johnson County Board Room.

A motion was made by Agena and was seconded by Weber, to approve the agenda. Yeas: Agena, Weber, Borrenpohl. Nays: none motion carried.

A motion was made by Agena and was seconded by Weber to approve the minutes of August 12, 2025, board meeting. Yeas: Agena, Weber, Borrenpohl, Nays; none motion carried.

A motion was made by Weber and was seconded by Agena to approve the claims as presented. Yeas: Agena, Weber, Borrenpohl, Nays; none motion carried.

**GENERAL FUND: Payroll:** $50,723.76
**Claims: $ 150,518.68**
A STREET AUTO PARTS TECUMSEH - Bug wash for cruisers - 11.98, AFLAC – Insurance - 234.79, AMERICAN NATIONAL BANK FICA & Federal Taxes - 16,322.70, AMERITAS LIFE INSURANCE CORP. – Vision Insurance - 133.16, BLUE CROSS/BLUE SHEILD OF NE – Health Insurance - 15,819.14, CENTRAL SQUARE TECHNOLOGIES – Cost to reconnect NCIC - 2,730.00, CHARTER COMMUNICATIONS – Internet & HD Converters - 822.76, DAS STATE ACCTING - CENTRAL FINANCE – Support, Computer Lease & Statewide Radio Usage - 289.00, MIKE DAVISON – Mileage - 364.70, DOLLAR GENERAL-REGIONS – Jail Supplies - 51.25 JANET L DOTY – Reimbursement for Printer ink - 32.92, EAKES OFFICE SOLUTIONS – Office Supplies - 32.45, ERIN M. MCCARTNEY - 264.00, FIRST CONCORD BENEFITS GROUP – Cafeteria Plan, Buy Down, HRA Fees, Flex Spending - 576.75 SIERRA FLINT – Mileage to training - 156.80, FANKHAUSER,NELSEN,WERTS, ZISKY & MERWIN – Public Defender difference for August - 1,000.00, HASSELBALCH PHARMACY – Inmate Medical - 102.45, HIDDEN GEM BISTRO – Inmate Meals 8/4-9 & 8/11-17 , 2,312.00, MICHELLE HUTT – Postage Reimbursement - 11.60, JOHNSON COUNTY HOSPITAL – Inmate medical - 892.76, JOHNSON COUNTY TREASURER – Road Transfer August - 85,000.00, LIBERTY NATIONAL LIFE INSURANCE CO – Life Insurance 93.68, MADISON NATIONAL LIFE INSURNACE CO – Life Insurance - 117.85, MICROFILM IMAGING SYSTEMS – June & July missed invoices for scanner - 80.00, MIDWEST ALARM SERVICES – Sheriff's office inspections 9/25-8/26 - 343.92, MORRISSEY,MORRISSEY,DALLUGE – June & July Rent, 1/3 Utilities, ½ Phone & Internet, Secretarial, Website Maintenance & Reimbursement - 3,575.54, NACO – 3 Registrations - 135.00, NEBRASKA DEPT. OF REVENUE – State Taxes - 2,360.29, NEBRASKA FURNITURE MART – Garnishment - 403.79, NEMAHA VALLEY OBSERVER - Publications - 554.64, PEPPERHILL VETERINARY SERVICES Mako - 156.81, PHYSICIANS LABORATORY, P.C. – Autopsies - 3,271.00, RETIREMENT PLANS DIV OF AMERITAS – Retirement - 8,390.99, RICHARDSON COUNTY JAIL – Inmate housing & medical - 1,083.21, SMPC LLC – Emails & Support -



21.60, SUN AUTO TIRE & SERVICE – 2022 Durango Service - 103.98, THOMAS & THOMAS COURT REPORTERS – Certified Transcript - 74.60, US BANK CORPORATE PAYMENT SYSTEMS – Miscellaneous Purchases - 1,088.28, US CELLULAR – Tower Rent - 525.60, VERIZON WIRELESS – Phones, Internet & Hot spots - 505.80, WINDSTREAM – Landline Phones - 470.89

**ROAD FUND: Payroll:** $17,875.12
**Claims: $ 101,637.50**
AMERICAN NATIONAL BANK – FICA & Federal Taxes - 5,552.16, AMERITAS LIFE INSURANCE CORP. – Vision Insurance - 55.08 BLUE CROSS/BLUE SHEILD OF NE – Health Insurance - 10,375.81, CARD SERVICES – Supplies - 75.94, SURNALI LLC , DBA DIVERSIFIED DRUG TESTING – Drug Testing - 250.00, GOTTULA PROPANE SERVICES,INC – Fuel - 8,281.77, JOHNSON COUNTY PETTY CASH FUND – OPPD Cook Barn - 33.22, LIBERTY NATIONAL LIFE INSURANCE CO – Life Insurance - 87.78, MARTIN MARIETTA MATERIALS – Rock - 46,300.43, NEBRASKA CHILD SUPPORT PAYMENT CNTR - 134.77, NEBRASKA DEPT. OF REVENUE State Taxes - 794.09, NMC,LLC – Parts & Labor - 18,679.99, PRIMROSE OIL COMPANY INC. – Oil Supplement & Grease – 2,712.67, PROFESSIONAL CHOICE RECOVERY, INC - 218.09, RAY J SANITATION – Trash Pickup - 73.00, RETIREMENT PLANS DIV OF AMERITAS – Retirement - 2,767.18, SPEERS TRUCK REPAIR LLC – Parts & Labor - 1,411.72, TRUCK CENTER COMPANIES Parts - 1,049.68, TURNBULL AG TIRES – Tires/Repairs - 2,374.68, US BANK CORPORATE PAYMENT SYSTEMS – Miscellaneous Purchases - 73.91, U.S. CELLULAR – Internet 2 months - 164.92, VERIZON WIRELESS – Tablets - 80.02, WINDSTREAM – Landline Phones - 90.59

**COVID AMERICAN RESCUE PLAN FUND:**
CITY OF TECUMSEH – ARPA Funds - 100,000.00

**911 EMERGENCY MANAGEMENT FUND:**
**Claims: $ 3,358.59**
JOHNSON COUNTY PETTY CASH FUND – OPPD 911 Tower - 44.51, JOHNSON COUNTY TREASURER – Adjustment to 2913 account 110.88, LUMEN – 911 Phones - 3,203.20

**COURTHOUSE BUILDING BOND FUND:**
BERGGREN ARCHITECTS – Invoice #29 - 10,841.20

**AMBULANCE SERVICE FUND:**
**Claims: $ 2,734.26**
COOK RESCUE – Registration & Motel @ Training - 734.60, HMK8 BILLING, LLC – Contract Billing - 1,670.73, JOHNSON COUNTY HOSPITAL – Medical Supplies - 18.89, TECUMSEH RESCUE – Non-Emergency Transfers - 150.00, VERIZON WIRELESS - 4 I-Pads160.04

Megan Buckley EMA was present at the meeting to give the board an update on the Communication Tower equipment. Megan indicated that she has spoken to the Village board at Sterling and they have room on their water tower for this equipment. The board indicated that they would like to have $1,200.00 annually to pay for the electricity. She also informed the board that the Johnson County Hospital is looking at a new program called active 911 this program is similar to the Everbridge program that is now in place. Megan is also looking into grants that may assist Fire Departments, also she said that the Governor has declared August 8-11, 2025, as a Natural Disaster.

Sheriff Lyon was present to answer questions on the claims submitted and to discuss the Motorola Equipment.

Fuel bids were opened and placed on file in the County Clerk's Office, only one bid was received from Gottula Propane Service Inc.

A motion was made by Weber and was seconded by Agena to approve the bid from Gottula Propane Service Inc. as follows:
Tecumseh Shop Unleaded with 10% Ethanol $2.849, Diesel Low Sulfur #2 On Road $3.299
Cook, Crab Orchard, Elk Creek and Sterling Shops, Diesel Low Sulfur #2 Off Road $2.999.
Yeas: Agena, Weber, Borrenpohl, Nays; none motion carried.

Highway Supt. Matt Schaardt informed the board that all the agreements are in for the NioCorp Road and that Deputy County Attorney Stehlik-Landman is reviewing the agreements.
Matt gave each of the board members a rock report, and update on projects.

Mary Kent and Reba Dreesen Johnson County Hospital were present to review the proposed Johnson County Hospital Budget and to discuss the bond.

The board discussed Tax Rates for the Johnson County Ag Society and the Johnson County MFO.

A motion was made by Borrenpohl and was seconded by Weber to approve the Tax Rates as follows:
Johnson County Ag Society, General Fund .005688, and Sinking Fund .000853
Tecumseh Fire General Fund .009383
Elk Creek Fire General Fund .016250
Cook Fire General Fund .010504
Sterling Fire General Fund .012066

Yeas: Weber, Agena, Borrenpohl, Nays; none motion carried.

The Board acknowledges the following Inventories, County Court, County Roads, County Attorney, Child Support Enforcement, County Assessor, County Clerk, County Treasurer, Maintenance, Veterans, County Board, Extension, and Emergency Manager.

The board revlewed the Johnson County Treasurer's Distress Warrant Report and will put this on the next agenda for approval.

The Johnson County Board of Commissioners adjourned the meeting at 11:15 A.M.

The board will meet again in regular session on Tuesday September 9, 2025, at 9:00 A.M. All board meetings are open to the public; the agenda is kept current and available at the County Clerk's Office.

David Borrenpohl, Chairman

Kathleen M. Nieveen, County Clerk

## Johnson County Board of Commissioners
## September 9, 2025

The Johnson County Board of Commissioners met in regular session on Tuesday September 9, 2025, County Commissioners present were David Borrenpohl District 1, Tim Weber District 2, Les Agena District 3.

Kathleen M. Nieveen County Clerk is recording the minutes.

Notice of the Johnson County Commissioner's meeting was sent to each post office in Johnson County, it was posted on the Johnson County Website at johnsoncounty.ne.gov and was sent to the Nemaha Valley Observer on Friday September 5, 2025.

The meeting was called to order by Chairman Borrenpohl at 9:00 A.M.

The Pledge of Allegiance was recited by all in the room.

Chairman Borrenpohl acknowledged that the open meetings act was posted by the entrance of the Johnson County Board Room.

A motion was made by Agena and was seconded by Weber, to approve the agenda. Yeas: Agena, Weber, Borrenpohl. Nays: none motion carried.

A motion was made by Agena and was seconded by Weber to approve the minutes of August 26, 2025, board meeting. Yeas: Agena, Weber, Borrenpohl, Nays; none motion carried.

A motion was made by Weber and was seconded by Agena to approve the claims as presented. Yeas: Agena, Weber, Borrenpohl, Nays; none motion carried.

**GENERAL FUND: Payroll: $54,624.91**
**Claims: $ 172,952.83**
A STREET AUTO PARTS TECUMSEH – Sheriff's Office Repairs - 6.69, KERNER ACE HARDWARE – Sheriff's Office Repairs - 208.45, AFLAC – Insurance - 234.77, AMERICAN NATIONAL BANK – Federal & FICA Taxes - 17,992.64, AMERITAS LIFE INSURANCE CORP. – Vision Insurance - 133.16, BLUE CROSS/BLUE SHEILD OF NE – Health Insurance - 15,819.06, BRINKMAN BROTHERS INC. – Cruiser Repairs - 274.38, ETHAN BROCK – Fuel Reimbursement when pumps were down - 62.71, CAPITAL BUSINESS SYSTEMS – Gold fax fee - 72.00, CAPITAL BUSINESS SYSTEMS INC. – Copier expense - 1,107.14, CHIEF DRUG Inmate Medication - 155.41, COMFORT INN (NE139) – 2 Rooms at convention - 779.70, DAS STATE ACCTG-CENTRAL FIN. OCIO Point to Point & Teletype - 731.27, MIKE DAVISON – Mileage Reimbursement - 377.30, EAKES OFFICE SOLUTIONS – Office Supplies - 67.66, ERIN M. MCCARTNEY - 264.00, FIRST CONCORD BENEFITS GROUP – Flex Spending - 57.69, FLOCK GROUP,INC – Software install and annual fee - 16,750.00, FANKHAUSER,NELSEN,WERTS, ZISKEY & MERWIN – Public Defender Fees - 5,000.00, HIDDEN GEM BISTRO – Inmate Meals 8/25-8/31 - 1,120.00, MICHELLE HUTT – Postage & inmate supplies reimbursement - 47.59, IDEAL PURE WATER OF LINCOLN – Cooler Rental - 8.00, JOHNSON COUNTY PETTY CASH FUND Courthouse & Jail Utilities - 2,734.01, JOHNSON COUNTY TREASURER – September Road Transfer - 85,000.00, LANCASTER COUNTY SHERIFF – Inmate paper service - 6.00, LIBERTY NATIONAL LIFE INSURANCE CO – Life Insurance - 93.68, MCDONALD ELECTRIC – Wiring for Hot Water Heater - 350.00, MIDWEST ALARM SERVICES – Sheriff's Office monitoring 9/15-12/14 - 131.25, MIDWEST SPECIAL SERVICES,INC - Inmate Transport - 1,027.80, MIPS INC. – Support & Scanner Package - 1,116.32, MORRISSEY,MORRISSEY & DALLUGE – Office Rent, 1/3 Utilities, ½ Phone & Internet, Secretary for 21 days &Website Maintenance - 1,719.99, NEBRASKA DEPT. OF REVENUE – State Taxes - 2,636.08, NEBRASKA FURNITURE MART – Garnishment 467.16, NEMAHA VALLEY OBSERVER – Publications - 210.18, NORFOLK LODGE & SUITES – Room at convention - 270.00 REGION 5 SYSTEMS – Mental Health & Substance Abuse Contributions - 3,051.13, RETIREMENT PLANS DIV OF AMERITAS Retirement - 9,190.01, SCHENDEL PEST CONTROL – Pest Control - 56.00, FIBER PLATFORM,LLC – Courthouse & Sheriff's Office Internet - 1,102.39, SUN AUTO TIRE & SERVICE – 2 Cruiser Oil Changes - 127.96, TECUMSEH CENTRAL MARKET Inmate meals & Groceries - 1,527.55, TECUMSEH FIRE PROTECTION DISTRICT – EM Rent & Utilities - 600.00, MELODY TETEN Jail Menu Reviews - 55.00, BARRY WEBER – Mileage Reimbursement - 210.70



**ROAD FUND: Payroll: $17,704.27**
**Claims: $ 134,205.06**
ACE IRRIGATION & MANUFACTURING – County Projects Culverts - 70,672.00, AMERICAN NATIONAL BANK – Federal & FICA Taxes - 5,501.77, AMERITAS LIFE INSURANCE CORP. – Vision Insurance - 55.08, BLUE CROSS/BLUE SHEILD OF NE – Health Insurance - 10,375.75, CAPITAL BUSINESS SYSTEMS – Ink for Copier - 495.10, GOTTULA PROPANE SERVICES,INC – Fuel - 7,242.16, JOHNSON COUNTY PETTY CASH FUND – Barn Utilities - 300.80, LIBERTY NATIONAL LIFE INSURANCE CO – Life Insurance - 87.78, MARTIN MARIETTA MATERIALS – Rock - 33,656.52, NEBRASKA CHILD SUPPORT PAYMENT CNTR - 134.77 NEBRASKA DEPT. OF REVENUE – State Taxes - 784.87, NEBRASKA PUBLIC POWER – Sterling Barn Utilities - 65.26, PROFESSIONAL CHOICE RECOVERY, INC - 253.40, RETIREMENT PLANS DIV OF AMERITAS – Retirement - 2,745.88, SUN AUTO TIRE & SERVICE – Tires/Repairs - 371.42, TURNBULL AG TIRES – Tires/Repairs - 1,427.50, VILLAGE OF STERLING – Utilities - 35.00

**REGISTER DEEDS PRESERVATION & MOD. FUND:**
MIPS INC. – Register of Deeds & Deeds Online - 289.76

**COURTHOUSE BUILDING BOND FUND:**
BERGGREN ARCHITECTS – Invoice #30- 3,165.80

**AMBULANCE SERVICE FUND:**
**Claims: $2,651.86**
JET STOP INC – Ambulance Fuel - 126.00, SOUTH CENTRAL EMS LLC – Power Loader - 2,225.00, TECUMSEH RESCUE Non-Emergency Transfer & Vacusplint - 300.86

Emergency Manager Megan Buckley talked with the board about upcoming training exercises, Hazard Mitigation and the audit that was preformed and that all went well and she gave the board each a copy of the report.

County Sheriff Lynn Lyon discussed Insurance claims with the board

Highway Supt. Matt Schaardt reviewed the Elk Creek Bridge project, Crab Orchard Culvert Project, upcoming new projects, Rock Report and the Elk Creek Resources project.

The board acknowledges the Johnson County Sheriff and Jail Inventory

The board acknowledges

- Change Directive Number 29 Credit for balance on HVAC Allowance. Deduct from the contract amount of $13,614.00
- Change Directive Number 30 Correction to the credit on the Allowance for the Composite Material on CCD 16 for Kingery Construction Company overhead and profit omitted on COR 17 in the amount of $2,542.00
- Change Directive Number 31 Credit for remaining balance of the Lead Abatement Allowance as documented in CCD 01 Deduct from the contract amount the sum of $53,891.00.

A motion was made by Weber and was seconded by Agena to approve the Returned Distress Warrant Report from the County Treasurer and to strike the 2021 Personal Property Taxes in the amount of $652.35 & 2022 Personal Property Taxes in the amount of $428.35 for Oakwood AFL Ventures & Oakwood Ventures LLC as they are unable to be contacted or collected. Yeas: Weber, Agena, Borrenpohl, Nays; none motion carried.

A motion was made by Agena and was seconded by Weber to approve the Four County Juvenile Diversion Interlocal Agreement for 2025-2026. Yeas: Agena, Weber, Borrenpohl, Nays; none motion carried.

At 10:00 A.M. a public hearing was held on Approving Special Use Permit SUP1PL for Trailblazer CO2 Pipeline LLC. In attendance were John Hladik Manager State & Local Public Affairs, and Shawn Bates VP-Land and Environment. They presented the Application for Special Use Permit marked as Exhibit 1, and the TPC C02 SIRE Lateral Report marked as Exhibit #2. They went over the project with the board in detail and answered any questions they might have. After the testimony of Mr. Hladik and Bates. Duane Sugden testified that he is in support of this Permit. Highway Supt. Matt Schaardt asked about the Road and if they would bore under the road and they indicated that they would. Chairman Borrenpohl went over some of the items in the Zoning Manuel.

**5.1 AG AGRICULTURE DISTRICT**

5.11 INTENT: This district is designated for general agriculture use and is intended to preserve and protect agriculture production from encroachment by incompatible uses.

1. Be compatible with and similar to the use permitted in the district, the board indicated there would be no issue

2. Not be a matter which should require re-zoning of the property, the board indicated there would be no issue

3. Not be detrimental to adjacent property, the board indicated there would be no issue

4. Not tend to depreciate the value of the surrounding structures or property, the board indicated there would be no issue

5. Be compatible with the stated intended use of the district, this will continue to be agriculture, the ground will still be used for general farming

6. Not change the character of the district, the board indicated there would be no issue

7. Be in accordance with the Comprehensive Plan the board indicated that this is in accordance with the Comprehensive Plan.

A motion was made by Borrenpohl, and was seconded by Agena to approve Special use permit for Tailblazer CO2 Pipeline LLC. Yeas: Agena, Weber, Borrenpohl, Nays; none motion carried.

Public Hearing closed at 10:25 A.M.

At 10:30 A.M. the public hearing was opened. The purpose of the hearing was to hear comments on the Proposed FY 25-26 Johnson County Budget. Terry Keebler County Assessor went over the proposed budget. The board





discussed rock and the amount that was allocated for Rock. Commissioner Weber said that they should consider increasing that amount of $100,000.00.

A motion was made by Weber and was seconded by Agena to allocate and transfer $100,000.00 out of the Inheritance Tax Fund to the County Road Fund for Rock. Yeas: Agena, Weber, Borrenpohl, Nays; none motion carried.

A motion was made by Weber and was seconded by Agena to approve Resolution No. 25-13 for the proposed amended Johnson County Budget for 2025-2026. Yeas: Agena, Weber, Borrenpohl. Nays none motion carried.

The board closed the public hearing at 11:10 A.M.

The Johnson County Board of Commissioners adjourned the meeting at 11:21 A.M.

The board will meet again in regular session on Tuesday September 23, 2025, at 9:00 A.M. All board meetings are open to the public; the agenda is kept current and available at the County Clerk's Office.

David Borrenpohl, Chairman

Kathleen M. Nieveen, County Clerk