2025 - 2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
KEARNEY 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		3,374,218.00	3,374,218.00
HOSPITAL BOND	746,000.00		746,000.00
HOSPITAL		400,000.00	400,000.00
CENTRAL COMMUNICATIONS		236,459.00	236,459.00
Total All Funds	746,000.00	4,010,677.00	4,756,677.00

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	2,672,401,165

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

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	3,210,000.00
Interest	281,250.00
Total Bonded Indebtedness	3,491,250.00

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"See Summary of Significant Forecast Assumptions"

Kearney COUNTY

BUDGET MESSAGE

Submitted herewith, the 2025-2026 Kearney County Budget. The total amounts raised by taxation were ascertained by considering all revenues anticipated by the various funds, plus unencumbered cash balances. The Kearney County Board of Commissioners elected to again operate under Section 77-1605.01 relative to the County Road and Bridge Fund. The tax request appears in the General Fund with a transfer to the Road and Bridge Fund. Again, an "Object of Expenditure" (not a line item) budget was adopted whereby permission must be granted by the County Board PRIOR to any Officer exceeding any "object" of expenditure. The County Hospital Budget is included in its entirety. However, Kearney County contributes only to the Hospital Maintenance portion of the budget, which is the same as in past years. The rest of the budget is for information only. Valuation for property was used as set forth in findings and order of the State Board of Equalization. The Levy is based on one cent of each 100 dollars of actual valuation. There is no unissued authorized debt. The Sheriff's office petty cash is zero, County Court has two cash drawers that total $80, and no other offices maintain petty cash funds.



Chairperson of County Board

KEARNEY COUNTY

RESOLUTION OF ADOPTION AND APPROPRIATIONS #2025-0032

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 16th day of September, 2025.

NOW, THEREFORE, BE IT RESOLVED, by the Board of COMMISSIONERS or SUPERVISORS (circle one) of Kearney 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 Kearney County for said fiscal year.

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

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

DATED AND PASSED THIS 16th DAY OF September, 2025.

COUNTY BOARD

COUNTY OF KEARNEY OFFICIAL Seal MINDEN, NEBRASKA

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-0031

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

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

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

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

General Fund	$	3,374,218.00
Hospital Bond Fund	$	746,000.00
Hospital Maintenance Fund	$	400,000.00
Central Communications Fund	$	236,459.00

2. The total assessed value of property differs from last year's total assessed value by 13.19 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.176519 per $100 of assessed value.

4. Kearney County proposes to adopt a property tax request that will cause its tax rate to be 0.177993 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Kearney County will increase (or decrease) last year's budget by 6.76 percent.

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

Motion by Hofstetter, seconded by Swanson to adopt Resolution # 2025-0031.

Voting yes were:	Voting no were:
Brent Stewart	
Nathan Avery	
Robert Swanson	
James Miller	
Heath Hofstetter	
Jason Sinsel	

Dated this 16th day of September, 2025

RESOLUTION OF CASH TRANSFER #2025-0033

BE IT RESOLVED by the County Board of Commissioners of Kearney County, Nebraska, as follows:

1. That the County Board of Commissioners of Kearney County, Nebraska, has recognized the need to maintain and operate a County Road System.

2. That it is the intent of the County Board of Commissioners of Kearney County, Nebraska, with the passage of this Resolution, to transfer funds from the General Fund to the County Road and Bridge Fund for the purpose of maintaining and operating the aforestated Road System.

WHEREFORE, BE IT RESOLVED AND ORDAINED by the Governing Board of the County of Kearney, that:

SECTION 1. The Kearney County Treasurer is hereby authorized to eliminate the percentages of previous years collections and to transfer from the 2025/2026 Kearney County General Fund $839,674.00 as follows:

July, 2024		55,000.00
August, 2024		120,000.00
September, 2024		129,000.00
October, 2024		54,000.00
November, 2024		54,000.00
December, 2024		84,000.00
January, 2025		64,000.00
February, 2025		54,000.00
March, 2025		54,000.00
April, 2025		84,000.00
May, 2025		64,000.00
June, 2025		23,674.00
	TOTAL	**$ 839,674.00**

This is done to comply with and be in accordance with the Nebraska Revised Statutes.

Dated: September 16, 2025

THE COUNTY BOARD OF COMMISSIONERS
OF KEARNEY COUNTY, NEBRASKA

By: _____
Brent Stewart, Chairman
Kearney County Board of Commissioners

COUNTY OF KEARNEY ★ OFFICIAL Seal ★ MINDEN, NEBRASKA

ATTEST: _____
Jenni Lupkes, Kearney County Clerk

KEARNEY COUNTY CLERK ★ OFFICIAL Seal ★ MINDEN, NEBRASKA

ENTITY OFFICIAL ADDRESS

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

NAME	Kearney County
ADDRESS	424 N. Colorado Ave.
CITY & ZIP CODE	Minden 68959
TELEPHONE	308-832-2723
WEBSITE	www.kearneycounty.ne.gov/

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Brent Stewart	Jenni Lupkes	Sierra Jacobs
TITLE / FIRM NAME	Chairperson	Kearney County Clerk	Contryman Associates
TELEPHONE	308-830-0391	308-832-2723	308-382-5720
EMAIL ADDRESS	brentrstewart@outlook.com	countyclerk@kearneycountyne.gov	sjacobs@capc.com

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

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

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Kearney County

2025-2026 Property Tax Request Authority Computation Form

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	**$ 4,717,292.00**	
Less: Prior Year Exceptions Utilized (Will all be zero for 2025-2026 budget because first year new cap)			
Approved Bonds *(prior year Line 16)*	(2)	0.00	
Emergency Response *(prior year Line 17)*	(3)	0.00	
Public Safety Services *(prior year Line 18)*	(4)	0.00	
County Attorneys *(prior year Line 19)*	(5)	0.00	
County Public Defenders *(prior year Line 20)*	(6)	0.00	
Response to Public Safety Threat *(prior year Line 21)*	(7)	0.00	
Public Safety Interlocal Agreements *(prior year Line 22)*	(8)	0.00	
Voter Approved Increase *(prior year Line 23)*	(9)	0.00	
Unused Authority used in the prior year *(prior year Line 24)*	(10)	0.00	
TOTAL Prior Year Exceptions Utilized (total Line 2 through 10)	**(11)**	**0.00**	
Preliminary Property Tax Request Authority (Line 1 - Line 11)			**(12) 4,717,292.00**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 4,719,339.49 (13)

Growth Percentage per County Assessor

10,027,585.00 (2025 Growth Value) / 2,360,967,690.00 (2024 Total Valuation) = 0.42% (14a)

20,044.14 Increase due to Growth (14)

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

Inflation Percentage

5.17% (15a)

243,989.85 Increase due to Inflation (15)

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

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

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

Total Exceptions Utilized *(Total lines 16 through 24)*	(25)	0.00
2025-2026 Total Property Tax Request Authority *(Total Lines 12, 14, 15, 25)*	(26)	4,981,326.00
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	4,756,677.00
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, Line 3) (Line 26 minus 27, MUST be greater than or equal to $0.00)*	(28)	224,649.00

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Kearney 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)	$ 235,996.97
Less: Amount used this year *(from Computation From, Line 24) (cannot exceed Line 1)*	(2)	0.00
Add: Unused Authority created this year *(from Computation From, Line 28)*	(3)	224,649.00
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	460,645.97

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**

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KEARNEY COUNTY

2025 - 2026 Allowable Growth Percentage Computation Form

Calculation of Base Property Tax Request Authority

Prior Year Total Property Tax Request *(Total Personal and Real Property Required from **prior year** budget - Cover Page)*	(1)	$4,717,292.00
Base Limitation Percent Increase (2%) 2.00%	(2)	
Real Growth Percentage Increase $10,027,585.00 (2025 Real Growth Value per Assessor) / $2,360,967,690.00 (Prior Year Total Valuation per Assessor) = 0.42%	(3)	
Total Allowable Growth Percentage Increase (Line 2 + Line 3)	(4)	2.42%
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)	(5)	$114,158.47
TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)	(6)	$4,831,450.47

Actual Property Tax Request

2025 - 2026 ACTUAL Total Property Tax Request *(Total Personal and Real Property Required from Cover Page)*	(7)	$4,756,677.00

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

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

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KEARNEY 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	3,374,218.00	-	2,672,401,165	0.126262	0.000000	
HOSPITAL BOND	-	746,000.00	2,672,401,165	0.000000	0.027915	
HOSPITAL	400,000.00	-	2,672,401,165	0.014968	0.000000	
CENTRAL COMMUNICATIONS	236,459.00	-	2,672,401,165	0.008848	0.000000	
Total County Budgeted Countywide Entities				**0.150078**		
Other Countywide Entities						
Ag. Society				0.003662		
Total Countywide Levy				**0.153740**		
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			207,789	0.007775		
Other entities property taxes designated for interlocal agreements			0	0.000000		
Total County Levy Authority (Cannot exceed 50 cents)				**0.457775**		**(1)**
Levy Limit Analysis						
Countywide Levy				0.153740		
Fire District - Largest General Levy Authority granted by the County Board			.043501	~~0.056636~~		
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			0.197241	~~**0.210376**~~		**(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.

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Kearney COUNTY
Schedule of Budgeted Disbursements
For the Year Ended June 30, 2026

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	1,568,350.00	38,415.00			1,606,765.00
Public Safety - Law Enforcement	1,590,417.00	62,943.35			1,653,360.35
Public Safety - Other	350,776.00	6,509.00			357,285.00
Public Works - Highways & Roads	3,300,746.00	1,318,500.00			4,619,246.00
Public Works - Other	-	-			-
Public Health & Social Services	117,437.00	978.00	748,300.00		866,715.00
Culture and Recreation	78,280.00	-			78,280.00
Community Development	-	-		20,399.00	20,399.00
Miscellaneous	4,453,520.00	2,075,200.00		819,275.00	7,347,995.00
Business-type Activities:					
Airport					-
Nursing Home					-
Hospital	20,859,698.00	866,500.00			21,726,198.00
Historical Society					-
Solid Waste					-
Museum					-
Other					-
Total Disbursements & Transfers	32,319,224.00	4,369,045.35	748,300.00	839,674.00	**38,276,243.35**

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.

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KEARNEY COUNTY

Summary of All Funds

	Actual 2023-2024 (1)	Actual 2024-2025 (2)	Requested 2025-2026 (3)	Proposed 2025-2026 (4)	Adopted 2025-2026 (5)
Disbursements and Transfers:					
Operating Expenses	23,780,256.45	26,298,576.91	32,319,224.00	32,319,224.00	32,319,224.00
Capital Outlay	1,509,804.91	2,134,759.51	4,369,045.35	4,369,045.35	4,369,045.35
Debt Service	859,250.00	857,492.50	748,300.00	748,300.00	748,300.00
Transfers Out	744,628.61	871,415.56	839,674.00	839,674.00	839,674.00
Total Disbursements and Transfers	26,893,939.97	30,162,244.48	38,276,243.35	38,276,243.35	38,276,243.35
Balance, Receipts and Transfers:					
Net Cash Balance	8,140,330.93	8,242,455.09	7,963,893.41	7,963,893.41	7,963,893.41
Intergovernmental Federal	157,824.89	75,524.46	67,420.98	67,420.98	67,420.98
Intergovernmental State	2,508,907.71	2,738,038.11	2,196,522.91	2,196,522.91	2,196,522.91
Intergovernmental Local	19,434,758.72	21,950,442.24	23,117,713.05	23,117,713.05	23,117,713.05
Personal and Real Property Taxes	4,149,944.20	4,248,262.43	4,756,677.00	4,756,677.00	4,756,677.00
Transfers In	744,628.61	871,415.56	839,674.00	839,674.00	839,674.00
Total Resources Available	35,136,395.06	38,126,137.89	38,941,901.35	38,941,901.35	38,941,901.35
Balance Forward/Cash Reserve	8,242,455.09	7,963,893.41	665,658.00	665,658.00	665,658.00
Cash Reserve Percentage					2%

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KEARNEY 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						
1-0101	BOARD MEMBER DISTRICT #1	18,375.00	19,125.00	19,125.00	19,698.00	19,698.00	19,698.00
1-0102	BOARD MEMBER DISTRICT #2	18,375.00	19,125.00	19,125.00	19,698.00	19,698.00	19,698.00
1-0103	BOARD MEMBER DISTRICT #3	18,375.00	19,125.00	19,125.00	19,698.00	19,698.00	19,698.00
1-0104	BOARD MEMBER DISTRICT #4	18,375.00	19,125.00	19,125.00	19,698.00	19,698.00	19,698.00
1-0105	BOARD MEMBER DISTRICT #5	20,375.04	21,125.00	21,125.04	21,758.00	21,758.00	21,758.00
1-0106	BOARD MEMBER DISTRICT #6	18,375.00	19,125.00	19,125.00	19,698.00	19,698.00	19,698.00
1-0107	BOARD MEMBER DISTRICT #7	18,375.00	19,125.00	19,125.00	19,698.00	19,698.00	19,698.00
	Personal Services Totals	***130,625.04***	***135,875.00***	***135,875.04***	***139,946.00***	***139,946.00***	***139,946.00***
	Operating Expenses						
2-1701	MEALS	0.00	250.00	0.00	250.00	250.00	250.00
2-1702	LODGING	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE ALLOWANCE	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1751	DUES,REGIS,SUB	975.00	1,500.00	685.00	1,500.00	1,500.00	1,500.00
	Operating Expenses Totals	***975.00***	***3,750.00***	***685.00***	***3,750.00***	***3,750.00***	***3,750.00***
	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***
0100-601 COUNTY BOARD TOTAL		**131,600.04**	**139,625.00**	**136,560.04**	**143,696.00**	**143,696.00**	**143,696.00**

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KEARNEY 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	OFFICIALS SALARY	86,124.96	88,409.00	88,408.74	90,762.00	90,762.00	90,762.00
1-0201	DEPUTY'S SALARY-CHIEF	60,648.72	63,000.00	60,358.83	64,000.00	64,000.00	64,000.00
1-0305	REGULAR TIME SALARY CLERICAL	49,774.16	48,000.00	43,723.52	49,000.00	49,000.00	49,000.00
1-0405	PART TIME SALARY-CLERICAL	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00
1-0500	OVERTIME	0.00	1,000.00	1,168.80	1,100.00	1,100.00	1,100.00
1-0515	SPECIAL PAY	0.00	0.00	0.00	2,200.00	2,200.00	2,200.00
1-0600	VACATION	2,266.68	1,200.00	1,170.85	1,200.00	1,200.00	1,200.00
	Personal Services Totals	***198,814.52***	***221,609.00***	***194,830.74***	***228,262.00***	***228,262.00***	***228,262.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	188.00	200.00	188.00	200.00	200.00	200.00
2-0200	TELEPHONE SERVICES	713.28	900.00	713.28	927.00	927.00	927.00
2-1012	PRINT AND PUBLISHING	0.00	400.00	218.90	400.00	400.00	400.00
2-1016	MICROFILMING COSTS	111.48	500.00	0.00	500.00	500.00	500.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	450.00	0.00	450.00	450.00	450.00
2-1701	MEALS	0.00	50.00	16.56	50.00	50.00	50.00
2-1702	LODGING	0.00	500.00	110.00	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	346.45	500.00	574.93	510.00	510.00	510.00
2-1751	DUES,REGIS,SUB	560.00	658.00	735.00	670.00	670.00	670.00
	Operating Expenses Totals	***1,919.21***	***4,158.00***	***2,556.67***	***4,207.00***	***4,207.00***	***4,207.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	2,113.83	2,500.00	1,464.50	2,500.00	2,500.00	2,500.00
	Supplies and Materials Totals	***2,113.83***	***2,500.00***	***1,464.50***	***2,500.00***	***2,500.00***	***2,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	172.55	1,500.00	0.00	1,500.00	1,500.00	1,500.00
	Capital Outlay Totals	***172.55***	***1,500.00***	***0.00***	***1,500.00***	***1,500.00***	***1,500.00***
0100-602 COUNTY CLERK TOTAL		**203,020.11**	**229,767.00**	**198,851.91**	**236,469.00**	**236,469.00**	**236,469.00**

KEARNEY COUNTY COUNTY GENERAL

	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 SALARY	76,125.00	78,409.00	78,408.78	80,762.00	80,762.00	80,762.00
1-0201	DEPUTY'S SALARY-CHIEF	25,604.06	62,000.00	61,535.83	63,600.00	63,600.00	63,600.00
1-0305	REGULAR TIME SALARY-CLERICAL	105,260.81	86,000.00	85,172.56	90,400.00	90,400.00	90,400.00
1-0405	PART-TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0600	VACATION	3,837.15	900.00	898.19	1,060.00	1,060.00	1,060.00
	Personal Services Totals	***210,827.02***	***227,309.00***	***226,015.36***	***235,822.00***	***235,822.00***	***235,822.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	213.43	250.00	188.00	250.00	250.00	250.00
2-0200	TELEPHONE SERVICES	713.28	1,100.00	713.28	1,100.00	1,100.00	1,100.00
2-0205	INTERNET SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0616	OFFICIAL & EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINT AND PUBLISHING	548.42	2,000.00	829.06	1,200.00	1,200.00	1,200.00
2-1210	OFFICE EQUIPMENT REPAIR	745.31	1,000.00	788.67	1,250.00	1,250.00	1,250.00
2-1701	MEALS	0.00	0.00	18.80	100.00	100.00	100.00
2-1702	LODGING	0.00	500.00	87.56	300.00	300.00	300.00
2-1704	MILEAGE ALLOWANCE	0.00	300.00	431.52	500.00	500.00	500.00
2-1751	DUES,REGIS,SUB	50.00	400.00	125.00	250.00	250.00	250.00
	Operating Expenses Totals	***2,270.44***	***5,550.00***	***3,181.89***	***4,950.00***	***4,950.00***	***4,950.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	3,864.97	6,000.00	4,156.02	5,250.00	5,250.00	5,250.00
	Supplies and Materials Totals	***3,864.97***	***6,000.00***	***4,156.02***	***5,250.00***	***5,250.00***	***5,250.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	634.50	800.00	0.00	800.00	800.00	800.00
	Capital Outlay Totals	***634.50***	***800.00***	***0.00***	***800.00***	***800.00***	***800.00***
0100-603 COUNTY TREASURER TOTAL		**217,596.93**	**239,659.00**	**233,353.27**	**246,822.00**	**246,822.00**	**246,822.00**

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

KEARNEY 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	76,125.00	78,409.00	78,408.78	80,765.00	80,765.00	80,765.00
1-0201	DEPUTY'S SALARY - CHIEF	60,159.02	62,000.00	60,771.97	62,000.00	62,000.00	62,000.00
1-0305	REGULAR TIME SALARY-CLERICAL	0.00	20,000.00	0.00	0.00	0.00	0.00
1-0405	PART TIME CLERICAL	0.00	0.00	0.00	20,000.00	20,000.00	20,000.00
1-0412	PART TIME APPRAISORS	0.00	200.00	0.00	250.00	250.00	250.00
1-0600	VACATION PAY	2,108.76	2,777.00	2,776.57	2,900.00	2,900.00	2,900.00
1-0700	SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***138,392.78***	***163,386.00***	***141,957.32***	***165,915.00***	***165,915.00***	***165,915.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	188.00	200.00	188.00	200.00	200.00	200.00
2-0200	TELEPHONE SERVICES	713.28	1,000.00	713.28	1,000.00	1,000.00	1,000.00
2-1012	PRINT AND PUBLISHING	138.60	500.00	138.60	500.00	500.00	500.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	500.00	0.00	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	78.60	1,000.00	80.40	1,000.00	1,000.00	1,000.00
2-1751	DUES SUB REGISTRATIONS	160.00	800.00	585.00	1,200.00	1,200.00	1,200.00
	Operating Expenses Totals	***1,278.48***	***4,000.00***	***1,705.28***	***4,400.00***	***4,400.00***	***4,400.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	2,949.81	5,000.00	2,969.30	5,000.00	5,000.00	5,000.00
	Supplies and Materials Totals	***2,949.81***	***5,000.00***	***2,969.30***	***5,000.00***	***5,000.00***	***5,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	337.31	3,000.00	349.98	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***337.31***	***3,000.00***	***349.98***	***3,000.00***	***3,000.00***	***3,000.00***
0100-605 COUNTY ASSESSOR TOTAL		**142,958.38**	**175,386.00**	**146,981.88**	**178,315.00**	**178,315.00**	**178,315.00**

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KEARNEY COUNTY COUNTY GENERAL

	Code	Description
Fund	0100	COUNTY GENERAL
Function	606	COUNTY SUPE RINTENDENT

Line Item	Description	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	2,250.00	2,250.00	2,250.00	2,350.00	2,350.00	2,350.00
1-0405	CLERICAL SALARY	1,130.00	1,130.00	1,130.00	1,300.00	1,300.00	1,300.00
1-1000	COUNTY SHARE	587.44	600.00	589.56	650.00	650.00	650.00
	Personal Services Totals	***3,967.44***	***3,980.00***	***3,969.56***	***4,300.00***	***4,300.00***	***4,300.00***
	Operating Expenses						
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	117.61	500.00	120.04	180.00	180.00	180.00
3-0114	SCHOOL DISTRICT SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0116	DATA PROCESSING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***117.61***	***500.00***	***120.04***	***180.00***	***180.00***	***180.00***
0100-606 COUNTY SUPERINTENDENT TOTAL		**4,085.05**	**4,480.00**	**4,089.60**	**4,480.00**	**4,480.00**	**4,480.00**

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"See Summary of Significant Forecast Assumptions"

KEARNEY 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						
1-0405	PART-TIME SALARY-REGISTRARS	492.00	2,000.00	827.46	2,060.00	2,060.00	2,060.00
1-0409	PART-TIME SALARY-ELECT. OFF.	8,801.35	10,000.00	8,878.78	10,300.00	10,300.00	10,300.00
	Personal Services Totals	***9,293.35***	***12,000.00***	***9,706.24***	***12,360.00***	***12,360.00***	***12,360.00***
	Operating Expenses						
2-1012	PRINT & PUBLISHING	1,463.00	3,500.00	0.00	3,600.00	3,600.00	3,600.00
2-1701	MEALS	0.00	50.00	0.00	51.00	51.00	51.00
2-1702	LODGING	0.00	200.00	0.00	200.00	200.00	200.00
2-1704	MILEAGE ALLOWANCE	327.58	700.00	412.78	721.00	721.00	721.00
2-1751	DUES,REGIS,SUB	80.00	150.00	50.00	154.00	154.00	154.00
	Operating Expenses Totals	***1,870.58***	***4,600.00***	***462.78***	***4,726.00***	***4,726.00***	***4,726.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	1,480.38	8,000.00	815.60	8,240.00	8,240.00	8,240.00
3-0113	SUPPLIES-VOTING BALLOTS	7,539.84	15,000.00	7,001.89	15,450.00	15,450.00	15,450.00
	Supplies and Materials Totals	***9,020.22***	***23,000.00***	***7,817.49***	***23,690.00***	***23,690.00***	***23,690.00***
	Equipment Rental						
4-0502	VOTING POLLS	200.00	500.00	200.00	515.00	515.00	515.00
	Equipment Rental Totals	***200.00***	***500.00***	***200.00***	***515.00***	***515.00***	***515.00***
	Capital Outlay						
5-0900	VOTING EQUIPMENT	0.00	1,500.00	0.00	1,545.00	1,545.00	1,545.00
5-1309	SOFTWARE	0.00	4,000.00	0.00	4,120.00	4,120.00	4,120.00
	Capital Outlay Totals	***0.00***	***5,500.00***	***0.00***	***5,665.00***	***5,665.00***	***5,665.00***
0100-607 ELECTION COMMISSIONER TOTAL		**20,384.15**	**45,600.00**	**18,186.51**	**46,956.00**	**46,956.00**	**46,956.00**

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY COUNTY GENERAL

	Code	Description
Fund	0100	COUNTY GENERAL
Function	608	PLANNING AND ZONING

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	SALARY	15,676.60	16,300.00	10,967.00	4,000.00	4,000.00	4,000.00
	Personal Services Totals	***15,676.60***	***16,300.00***	***10,967.00***	***4,000.00***	***4,000.00***	***4,000.00***
	Operating Expenses						
2-0100	POSTAGE	68.00	144.00	0.00	0.00	0.00	0.00
2-0800	BOARD COSTS	540.00	750.00	75.00	750.00	750.00	750.00
2-1012	PRINTING AND PUBLISHING	1,431.75	2,500.00	1,102.00	2,500.00	2,500.00	2,500.00
2-1015	ADVERTISING COSTS	707.63	750.00	176.12	750.00	750.00	750.00
2-1700	TRAVEL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES SUB REGISTRATION	40.00	100.00	80.00	100.00	100.00	100.00
2-1760	WORKSHOP EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-2400	ATTORNEY FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2502	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***2,787.38***	***4,244.00***	***1,433.12***	***4,100.00***	***4,100.00***	***4,100.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,086.36	1,500.00	1,015.52	1,500.00	1,500.00	1,500.00
	Supplies and Materials Totals	***1,086.36***	***1,500.00***	***1,015.52***	***1,500.00***	***1,500.00***	***1,500.00***
0100-608 PLANNING AND ZONING TOTAL		**19,550.34**	**22,044.00**	**13,415.64**	**9,600.00**	**9,600.00**	**9,600.00**

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY COUNTY GENERAL

	Code	Description
Fund	0100	COUNTY GENERAL
Function	610	DATA PROCESSING

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1101	COMPUTER EXPENSE-MIPS	36,698.08	50,000.00	43,913.29	51,500.00	51,500.00	51,500.00
2-1210	OFFICE EQUIP REPAIRS	157.00	1,000.00	0.00	1,400.00	1,400.00	1,400.00
2-2507	IT CONSULTING	22,236.00	31,524.00	27,317.00	32,470.00	32,470.00	32,470.00
2-2544	MAINT AGREEMENTS	26,567.00	35,000.00	26,767.00	36,000.00	36,000.00	36,000.00
	Operating Expenses Totals	***85,658.08***	***117,524.00***	***97,997.29***	***121,370.00***	***121,370.00***	***121,370.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,890.78	5,000.00	1,475.38	5,000.00	5,000.00	5,000.00
3-0116	DATA PROCESSING-FORMS	5,464.81	10,000.00	8,386.27	10,300.00	10,300.00	10,300.00
	Supplies and Materials Totals	***7,355.59***	***15,000.00***	***9,861.65***	***15,300.00***	***15,300.00***	***15,300.00***
	Capital Outlay						
5-0502	DATA PROCESSING EQUIP	4,115.52	9,000.00	0.00	9,000.00	9,000.00	9,000.00
5-1309	SOFTWARE-PROGRAMS	0.00	1,500.00	0.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***4,115.52***	***10,500.00***	***0.00***	***10,000.00***	***10,000.00***	***10,000.00***
0100-610 DATA PROCESSING TOTAL		**97,129.19**	**143,024.00**	**107,858.94**	**146,670.00**	**146,670.00**	**146,670.00**

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

KEARNEY COUNTY COUNTY GENERAL

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	76,125.00	78,409.00	78,408.78	80,761.00	80,761.00	80,761.00
1-0201	DEPUTY'S SALARY-CHIEF	0.00	19,665.00	0.00	20,047.00	20,047.00	20,047.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0600	VACATION	2,161.84	3,406.00	3,405.74	965.00	965.00	965.00
	Personal Services Totals	***78,286.84***	***101,480.00***	***81,814.52***	***101,773.00***	***101,773.00***	***101,773.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	188.00	200.00	188.00	200.00	200.00	200.00
2-0200	TELEPHONE SERVICES	320.52	325.00	320.52	325.00	325.00	325.00
2-1016	MICROFILM/COPIER	1,528.20	1,500.00	816.00	900.00	900.00	900.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	196.00	400.00	0.00	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	234.49	350.00	0.00	350.00	350.00	350.00
2-1751	DUES,REGIS,SUB	385.00	450.00	260.00	500.00	500.00	500.00
	Operating Expenses Totals	***2,852.21***	***3,225.00***	***1,584.52***	***2,775.00***	***2,775.00***	***2,775.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	1,323.41	2,250.00	1,047.78	2,250.00	2,250.00	2,250.00
	Supplies and Materials Totals	***1,323.41***	***2,250.00***	***1,047.78***	***2,250.00***	***2,250.00***	***2,250.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***0.00***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
0100-621 CLERK OF THE DISTRICT COURT TOTAL		**82,462.46**	**107,955.00**	**84,446.82**	**107,798.00**	**107,798.00**	**107,798.00**

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KEARNEY COUNTY COUNTY GENERAL

	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)
	Personal Services						
1-1100	JUDGES ROBE CLEANING PURCHASE	0.00	500.00	19.95	500.00	500.00	500.00
	Personal Services Totals	***0.00***	***500.00***	***19.95***	***500.00***	***500.00***	***500.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	120.00	150.00	0.00	150.00	150.00	150.00
2-0200	TELEPHONE SERVICES	713.28	2,000.00	741.22	1,500.00	1,500.00	1,500.00
2-0205	INTERNET SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINT AND PUBLISHING	393.32	1,500.00	235.73	1,500.00	1,500.00	1,500.00
2-1016	MICROFILMING COSTS	810.30	1,060.00	480.00	1,060.00	1,060.00	1,060.00
2-1030	CASH DRAWER	0.00	80.00	0.00	80.00	80.00	80.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	450.00	0.00	450.00	450.00	450.00
2-1751	DUES,SUB,REGIS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***2,036.90***	***5,240.00***	***1,456.95***	***4,740.00***	***4,740.00***	***4,740.00***
	Supplies and Materials						
3-0101	SUPPLIES OFFICE	2,157.83	4,260.00	1,868.48	4,760.00	4,760.00	4,760.00
	Supplies and Materials Totals	***2,157.83***	***4,260.00***	***1,868.48***	***4,760.00***	***4,760.00***	***4,760.00***
	Equipment Rental						
4-0200	OFFICE EQUIPMENT RENT	336.00	1,000.00	672.00	1,000.00	1,000.00	1,000.00
	Equipment Rental Totals	***336.00***	***1,000.00***	***672.00***	***1,000.00***	***1,000.00***	***1,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-622 COUNTY COURT SYSTEM TOTAL		**4,530.73**	**11,000.00**	**4,017.38**	**11,000.00**	**11,000.00**	**11,000.00**

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY COUNTY GENERAL

	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						
1-0313	BAILIFF SALARY	50,368.41	51,714.00	51,959.18	53,274.00	53,274.00	53,274.00
1-0803	BLUE CROSS INSURANCE	23,410.03	23,072.00	23,170.49	24,259.00	24,259.00	24,259.00
1-0901	RETIREMENT	3,399.88	3,490.00	3,507.26	3,596.00	3,596.00	3,596.00
1-1000	O.A.S.I. COUNTY SHARE	3,591.83	3,956.00	3,653.91	4,075.00	4,075.00	4,075.00
1-1100	UNIFORM/ROBE	0.00	25.00	0.00	40.00	40.00	40.00
	Personal Services Totals	***80,770.15***	***82,257.00***	***82,290.84***	***85,244.00***	***85,244.00***	***85,244.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	150.00	0.00	75.00	75.00	75.00
2-0200	TELEPHONE SERVICE	320.52	321.00	320.52	321.00	321.00	321.00
2-0205	INTERNET	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	265.00	0.00	100.00	100.00	100.00
2-1704	MILEAGE ALLOWANCE	0.00	150.00	233.16	325.00	325.00	325.00
2-1751	DUES,REGIS,SUB	786.00	900.00	717.00	950.00	950.00	950.00
	Operating Expenses Totals	***1,106.52***	***1,786.00***	***1,270.68***	***1,771.00***	***1,771.00***	***1,771.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	968.05	1,500.00	901.13	1,500.00	1,500.00	1,500.00
3-0116	DATA PROCESSING SUPPLIES	106.99	316.00	327.07	316.00	316.00	316.00
	Supplies and Materials Totals	***1,075.04***	***1,816.00***	***1,228.20***	***1,816.00***	***1,816.00***	***1,816.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	1,215.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***1,215.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-624 DISTRICT JUDGE TOTAL		**84,166.71**	**85,859.00**	**84,789.72**	**88,831.00**	**88,831.00**	**88,831.00**

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"See Summary of Significant Forecast Assumptions"

KEARNEY 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)
	Personal Services						
1-0100	OFFICIAL'S SALARY	39,585.00	40,773.00	40,772.58	41,996.00	41,996.00	41,996.00
1-0201	DEPUTY SALARY	19,792.50	20,387.00	20,386.32	20,999.00	20,999.00	20,999.00
1-0405	PART-TIME SALARY-CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***59,377.50***	***61,160.00***	***61,158.90***	***62,995.00***	***62,995.00***	***62,995.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	365.75	400.00	279.17	400.00	400.00	400.00
2-0200	TELEPHONE SERVICES	1,221.09	1,400.00	1,623.49	1,800.00	1,800.00	1,800.00
2-0501	UTIL-ELECTRIC	965.36	1,100.00	852.27	1,200.00	1,200.00	1,200.00
2-0502	UTIL-WATER	137.07	150.00	115.84	150.00	150.00	150.00
2-0503	UTIL-HEATING	862.50	900.00	572.69	900.00	900.00	900.00
2-0504	UTIL-SEWER	95.85	105.00	76.88	120.00	120.00	120.00
2-0505	TRASH	64.13	80.00	119.15	130.00	130.00	130.00
2-1012	PRINT AND PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES SUB REGISTRATIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***3,711.75***	***4,135.00***	***3,639.49***	***4,700.00***	***4,700.00***	***4,700.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	7,683.68	7,244.00	10,556.04	10,736.00	10,736.00	10,736.00
3-0116	SUPPLIES - DATA PROCESSING	1,605.00	1,700.00	1,300.00	1,700.00	1,700.00	1,700.00
	Supplies and Materials Totals	***9,288.68***	***8,944.00***	***11,856.04***	***12,436.00***	***12,436.00***	***12,436.00***
	Equipment Rental						
4-0200	EQUIPMENT RENT - OFFICE	1,719.59	2,000.00	1,794.57	0.00	0.00	0.00
4-0501	OFFICE RENT	2,838.00	3,500.00	1,290.00	2,000.00	2,000.00	2,000.00
	Equipment Rental Totals	***4,557.59***	***5,500.00***	***3,084.57***	***2,000.00***	***2,000.00***	***2,000.00***
0100-625 PUBLIC DEFENDER TOTAL		**76,935.52**	**79,739.00**	**79,739.00**	**82,131.00**	**82,131.00**	**82,131.00**

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"See Summary of Significant Forecast Assumptions"

KEARNEY 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						
1-0306	CUSTODIAL SALARY	43,141.13	48,000.00	45,377.30	49,440.00	49,440.00	49,440.00
1-0406	PART-TIME SALARY-CUSTODIAL	16,154.69	19,000.00	16,189.71	19,570.00	19,570.00	19,570.00
1-0500	OVERTIME	0.00	500.00	21.84	500.00	500.00	500.00
	Personal Services Totals	***59,295.82***	***67,500.00***	***61,588.85***	***69,510.00***	***69,510.00***	***69,510.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	1,221.16	1,500.00	1,155.34	1,545.00	1,545.00	1,545.00
2-0501	UTILITIES-LIGHT	9,402.06	12,000.00	7,900.94	11,000.00	11,000.00	11,000.00
2-0502	UTILITIES-WATER	786.91	1,500.00	513.60	1,500.00	1,500.00	1,500.00
2-0503	UTILITIES-HEATING FUELS	7,934.12	12,500.00	8,076.54	12,500.00	12,500.00	12,500.00
2-0504	UTILITIES-SEWER	361.25	600.00	258.00	600.00	600.00	600.00
2-0505	GARBAGE	922.32	1,200.00	435.67	1,200.00	1,200.00	1,200.00
2-1140	INSPECTIONS	1,752.00	2,000.00	1,247.00	2,060.00	2,060.00	2,060.00
2-1300	BUILDING REPAIR & ROOF REPAIR	7,174.99	9,000.00	5,810.27	9,270.00	9,270.00	9,270.00
2-1401	VEHICLE REPAIRS	0.00	500.00	24.99	500.00	500.00	500.00
2-1600	OTHER EQUIPMENT REPAIR	859.70	1,000.00	963.28	1,030.00	1,030.00	1,030.00
2-1701	MEALS	0.00	75.00	0.00	75.00	75.00	75.00
2-1702	LODGING	0.00	100.00	0.00	100.00	100.00	100.00
2-1704	MILEAGE	144.10	200.00	0.00	200.00	200.00	200.00
2-1751	DUES,SUB.,REGIS	0.00	100.00	135.00	200.00	200.00	200.00
2-1902	LAUNDRY	0.00	75.00	0.00	75.00	75.00	75.00
2-2544	MAINT INSECT CONTROL	0.00	300.00	0.00	300.00	300.00	300.00
2-2545	GROUNDS CARE	4,507.99	5,000.00	4,905.81	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***35,066.60***	***47,650.00***	***31,426.44***	***47,155.00***	***47,155.00***	***47,155.00***
	Supplies and Materials						
3-0102	CHEMICALS/FERTILIZER	1,591.00	2,000.00	1,452.99	2,060.00	2,060.00	2,060.00
3-0103	SUPPLIES-JANITORIAL	11,471.28	12,000.00	5,590.70	12,000.00	12,000.00	12,000.00
3-0209	FUEL	170.31	300.00	182.64	300.00	300.00	300.00
3-0210	GREASE & OIL	5.99	100.00	0.00	100.00	100.00	100.00
	Supplies and Materials Totals	***13,238.58***	***14,400.00***	***7,226.33***	***14,460.00***	***14,460.00***	***14,460.00***
	Equipment Rental						
4-0303	EQUIPMENT RENTAL	265.00	500.00	0.00	500.00	500.00	500.00
	Equipment Rental Totals	***265.00***	***500.00***	***0.00***	***500.00***	***500.00***	***500.00***
	Capital Outlay						
5-0313	JANITORIAL EQUIP	1,447.03	2,500.00	1,752.32	2,500.00	2,500.00	2,500.00
	Capital Outlay Totals	***1,447.03***	***2,500.00***	***1,752.32***	***2,500.00***	***2,500.00***	***2,500.00***

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"See Summary of Significant Forecast Assumptions"

KEARNEY 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)
0100-641 BUILDING AND GROUNDS TOTAL		**109,313.03**	**132,550.00**	**101,993.94**	**134,125.00**	**134,125.00**	**134,125.00**

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY COUNTY GENERAL

	Code	Description
Fund	0100	COUNTY GENERAL
Function	643	APPRAISAL MAINTENANCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0405	PART TIME CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0412	PART-TIME APPRAISORS	9,920.00	25,000.00	10,643.75	25,000.00	25,000.00	25,000.00
1-0600	VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0700	SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***9,920.00***	***25,000.00***	***10,643.75***	***25,000.00***	***25,000.00***	***25,000.00***
	Operating Expenses						
2-1012	PRINT & PUBLISH	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES,SUB,REGIS	0.00	0.00	0.00	0.00	0.00	0.00
2-6070	SPECIAL PROJECTS	45,176.81	50,000.00	25,663.25	50,000.00	50,000.00	50,000.00
	Operating Expenses Totals	***45,176.81***	***50,000.00***	***25,663.25***	***50,000.00***	***50,000.00***	***50,000.00***
	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***
0100-643 APPRAISAL MAINTENANCE TOTAL		**55,096.81**	**75,000.00**	**36,307.00**	**75,000.00**	**75,000.00**	**75,000.00**

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KEARNEY COUNTY COUNTY GENERAL

	Code	Description
Fund	0100	COUNTY GENERAL
Function	645	AGRICULTURAL EXTENSION AGENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0305	REGULAR TIME SALARY-CLERICAL	53,251.47	54,596.00	54,373.81	57,188.00	57,188.00	57,188.00
1-0405	PART-TIME SALARY-CLERICAL	1,281.36	5,000.00	766.22	5,000.00	5,000.00	5,000.00
1-0500	OVERTIME	1,904.46	2,000.00	1,766.06	2,000.00	2,000.00	2,000.00
	Personal Services Totals	***56,437.29***	***61,596.00***	***56,906.09***	***64,188.00***	***64,188.00***	***64,188.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	188.00	180.00	188.00	188.00	188.00	188.00
2-0200	TELEPHONE SERVICES	320.52	500.00	320.52	350.00	350.00	350.00
2-0205	INTERNET SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINT & PUBLISH	674.00	600.00	1,012.00	600.00	600.00	600.00
2-1210	OFFICE EQUIPMENT REPAIR	0.00	1,450.00	0.00	1,450.00	1,450.00	1,450.00
2-1704	MILEAGE ALLOWANCE	5,149.42	6,500.00	5,000.98	6,500.00	6,500.00	6,500.00
2-1708	TRAVEL EXPENSE-BOARD MEMBERS	50.00	300.00	100.00	250.00	250.00	250.00
2-3750	EXTENSION OFFICE COSTS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***6,381.94***	***9,530.00***	***6,621.50***	***9,338.00***	***9,338.00***	***9,338.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	4,177.02	2,800.00	2,070.72	2,800.00	2,800.00	2,800.00
	Supplies and Materials Totals	***4,177.02***	***2,800.00***	***2,070.72***	***2,800.00***	***2,800.00***	***2,800.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	3,297.41	3,500.00	1,489.17	3,500.00	3,500.00	3,500.00
	Capital Outlay Totals	***3,297.41***	***3,500.00***	***1,489.17***	***3,500.00***	***3,500.00***	***3,500.00***
0100-645 AGRICULTURAL EXTENSION AGENT TOTAL		**70,293.66**	**77,426.00**	**67,087.48**	**79,826.00**	**79,826.00**	**79,826.00**

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"See Summary of Significant Forecast Assumptions"

KEARNEY 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 SALARY	106,575.00	109,773.00	109,772.28	113,068.00	113,068.00	113,068.00
1-0201	CHIEF DEPUTY-SERGEANT	146,011.43	154,575.00	113,733.44	143,984.00	143,984.00	143,984.00
1-0202	DEPUTY'S SALARY	190,656.80	240,119.00	236,683.48	254,300.00	254,300.00	254,300.00
1-0305	CLERICAL SALARY	51,528.72	53,025.00	52,622.82	56,205.00	56,205.00	56,205.00
1-0500	OVERTIME	35,935.56	40,269.00	36,183.31	45,000.00	45,000.00	45,000.00
1-0600	VACATION PAY	5,766.69	0.00	0.00	2,850.00	2,850.00	2,850.00
1-0700	SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	1,508.58	1,800.00	173.04	1,800.00	1,800.00	1,800.00
	Personal Services Totals	***537,982.78***	***599,561.00***	***549,168.37***	***617,207.00***	***617,207.00***	***617,207.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	150.45	150.00	137.55	150.00	150.00	150.00
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	CELLULAR PHONE	2,678.48	4,500.00	4,477.05	4,500.00	4,500.00	4,500.00
2-0400	RADIO REPAIR (OLD)	379.24	0.00	0.00	0.00	0.00	0.00
2-1012	PRINT AND PUBLISHING	0.00	200.00	135.77	200.00	200.00	200.00
2-1210	OFFICE EQUIP REPAIR	0.00	500.00	0.00	500.00	500.00	500.00
2-1550	RADIO REPAIRS	0.00	500.00	908.49	500.00	500.00	500.00
2-1610	VEHICLE PARTS & LABOR	4,882.39	3,400.00	3,414.92	3,400.00	3,400.00	3,400.00
2-1701	MEALS	45.90	130.00	0.00	130.00	130.00	130.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1703	TRANSPORTATION-COMMERCIAL	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
2-1751	DUES SUB REGIS.	1,310.00	2,000.00	1,700.35	2,000.00	2,000.00	2,000.00
2-1767	LAW ENFORCEMENT TRNG SCHOOL	0.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00
2-2515	CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-4414	STATE RADIO SYSTEM	0.00	2,112.00	0.00	2,112.00	2,112.00	2,112.00
	Operating Expenses Totals	***9,446.46***	***17,492.00***	***10,774.13***	***17,492.00***	***17,492.00***	***17,492.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	746.65	1,500.00	863.96	1,500.00	1,500.00	1,500.00
3-0112	SUPPLIES-LAW ENFORCEMENT	4,391.31	5,000.00	3,043.62	5,000.00	5,000.00	5,000.00
3-0120	PROGRAM SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	EQUIPMENT-FUEL	17,977.21	29,200.00	16,852.06	29,200.00	29,200.00	29,200.00
3-0210	EQUIPMENT-GREASE & OIL	797.28	2,500.00	783.96	2,500.00	2,500.00	2,500.00
3-0211	EQUIP-TIRE & TIRE REPAIR	2,622.32	2,500.00	3,459.08	2,500.00	2,500.00	2,500.00
	Supplies and Materials Totals	***26,534.77***	***40,700.00***	***25,002.68***	***40,700.00***	***40,700.00***	***40,700.00***
	Capital Outlay						
5-0301	CARS	0.00	0.00	0.00	56,000.00	56,000.00	56,000.00

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"See Summary of Significant Forecast Assumptions"

KEARNEY 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)
5-0311	RADIO EQUIPMENT	0.00	1,500.00	564.81	1,500.00	1,500.00	1,500.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	SOFTWARE PROGRAMS	0.00	500.00	0.00	500.00	500.00	500.00
	Capital Outlay Totals	***0.00***	***2,000.00***	***564.81***	***58,000.00***	***58,000.00***	***58,000.00***
0100-651 COUNTY SHERIFF TOTAL		**573,964.01**	**659,753.00**	**585,509.99**	**733,399.00**	**733,399.00**	**733,399.00**

KEARNEY COUNTY COUNTY GENERAL

	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	121,800.00	125,454.00	125,454.00	129,200.00	129,200.00	129,200.00
1-0201	DEPUTY'S SALARY-CHIEF	34,965.78	41,000.00	26,400.00	40,000.00	40,000.00	40,000.00
1-0305	REGULAR TIME SALARY-CLERICAL	25,824.74	50,400.00	26,686.06	53,000.00	53,000.00	53,000.00
1-0344	Juvenile Service Officer	2,149.35	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	353.81	0.00	0.00	0.00
	Personal Services Totals	***184,739.87***	***216,854.00***	***178,893.87***	***222,200.00***	***222,200.00***	***222,200.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	94.00	150.00	95.01	150.00	150.00	150.00
2-0200	TELEPHONE SERVICES	958.00	1,000.00	938.00	1,000.00	1,000.00	1,000.00
2-1012	PRINT & PUBLISH	252.00	500.00	0.00	500.00	500.00	500.00
2-1701	MEALS	157.92	300.00	24.23	300.00	300.00	300.00
2-1702	LODGING	321.50	1,500.00	565.20	1,500.00	1,500.00	1,500.00
2-1703	TRANSPORTATION-COMM	0.00	500.00	0.00	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	502.17	1,500.00	615.54	1,500.00	1,500.00	1,500.00
2-1751	DUES SUB REGISTRATIONS	4,912.05	5,500.00	5,040.70	5,500.00	5,500.00	5,500.00
2-2423	TAX FORECLOSURE COSTS	533.38	2,000.00	137.85	2,000.00	2,000.00	2,000.00
2-2515	CONTRACTUAL SERVICES	1,380.00	600.00	0.00	500.00	500.00	500.00
2-2544	MNT AGMT-ICRIMEFIGHTER	2,268.00	2,500.00	2,428.00	2,500.00	2,500.00	2,500.00
2-3020	CORONER/AUTOPSY COSTS	0.00	40,000.00	27,377.35	40,000.00	40,000.00	40,000.00
	Operating Expenses Totals	***11,379.02***	***56,050.00***	***37,221.88***	***55,950.00***	***55,950.00***	***55,950.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	730.88	1,800.00	464.74	1,800.00	1,800.00	1,800.00
	Supplies and Materials Totals	***730.88***	***1,800.00***	***464.74***	***1,800.00***	***1,800.00***	***1,800.00***
	Equipment Rental						
4-0202	COPIER LEASE	1,687.08	2,000.00	963.44	2,000.00	2,000.00	2,000.00
	Equipment Rental Totals	***1,687.08***	***2,000.00***	***963.44***	***2,000.00***	***2,000.00***	***2,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	428.99	800.00	0.00	800.00	800.00	800.00
	Capital Outlay Totals	***428.99***	***800.00***	***0.00***	***800.00***	***800.00***	***800.00***
0100-652 COUNTY ATTORNEY TOTAL		**198,965.84**	**277,504.00**	**217,543.93**	**282,750.00**	**282,750.00**	**282,750.00**

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KEARNEY COUNTY COUNTY GENERAL

	Code	Description
Fund	0100	COUNTY GENERAL
Function	662	CHILD SUPPORT AGRMT ATTY

Line Item	Description	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						
1-0401	P/T ADMINISTRATIVE	25,000.00	25,956.00	25,830.00	26,735.00	26,735.00	26,735.00
1-0405	CLERICAL P/T SALARY	22,717.67	23,690.00	23,001.64	24,500.00	24,500.00	24,500.00
	Personal Services Totals	***47,717.67***	***49,646.00***	***48,831.64***	***51,235.00***	***51,235.00***	***51,235.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	94.00	94.00	94.00	99.00	99.00	99.00
2-0200	TELEPHONE SERVICES	335.28	400.00	307.34	400.00	400.00	400.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	77.81	150.00	0.00	150.00	150.00	150.00
2-1751	DUES, SUB, REGIS.	385.00	400.00	98.00	600.00	600.00	600.00
2-2503	CHILD SUPPORT ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	145.00	0.00	250.00	250.00	250.00
	Operating Expenses Totals	***892.09***	***1,189.00***	***499.34***	***1,499.00***	***1,499.00***	***1,499.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	150.00	0.00	150.00	150.00	150.00
	Supplies and Materials Totals	***0.00***	***150.00***	***0.00***	***150.00***	***150.00***	***150.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-662 CHILD SUPPORT AGRMT ATTY TOTAL		**48,609.76**	**50,985.00**	**49,330.98**	**52,884.00**	**52,884.00**	**52,884.00**

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY COUNTY GENERAL

	Code	Description
Fund	0100	COUNTY GENERAL
Function	667	JUVENILE DIVERSION GRANT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0300	Salary	0.00	42,900.00	41,816.50	0.00	0.00	0.00
1-0803	Blue Cross	0.00	13,000.00	13,024.99	0.00	0.00	0.00
1-0804	Life & Disability	0.00	193.00	0.00	0.00	0.00	0.00
1-0901	Retirement	0.00	2,900.00	2,822.61	0.00	0.00	0.00
1-1000	Social Security	0.00	3,285.00	3,141.23	0.00	0.00	0.00
1-1200	Self Funded Deduct.	0.00	2,500.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***64,778.00***	***60,805.33***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0100	Postage	0.00	167.00	194.91	0.00	0.00	0.00
2-0200	Telephone	0.00	730.00	564.73	0.00	0.00	0.00
2-1012	Print & Publish	0.00	200.00	0.00	0.00	0.00	0.00
2-1701	Meals	0.00	250.00	0.00	0.00	0.00	0.00
2-1702	Lodging	0.00	750.00	0.00	0.00	0.00	0.00
2-1704	Mileage	0.00	2,848.00	2,111.31	0.00	0.00	0.00
2-1751	Dues, Registrations etc.	0.00	1,500.00	175.00	0.00	0.00	0.00
2-2502	Professional Fees	0.00	2,000.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***8,445.00***	***3,045.95***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	Office Supplies	0.00	700.00	171.70	0.00	0.00	0.00
3-0111	Food & Beverages	0.00	339.00	0.00	0.00	0.00	0.00
3-0120	Program Supplies	0.00	3,700.00	5,162.44	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***4,739.00***	***5,334.14***	***0.00***	***0.00***	***0.00***
	Equipment Rental						
4-0501	Office Rent	0.00	3,900.00	4,580.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***3,900.00***	***4,580.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	Office Equipment	0.00	800.00	1,224.37	0.00	0.00	0.00
5-0502	Data Processing Equip.	0.00	2,000.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***2,800.00***	***1,224.37***	***0.00***	***0.00***	***0.00***
0100-667 JUVENILE DIVERSION GRANT TOTAL		**0.00**	**84,662.00**	**74,989.79**	**0.00**	**0.00**	**0.00**

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KEARNEY COUNTY COUNTY GENERAL

					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						
1-0315	CORRECTIONAL-JAILER SALARIES	53,838.98	60,095.00	57,613.10	65,312.00	65,312.00	65,312.00
1-0500	OVERTIME	6,455.46	11,732.00	6,310.14	12,729.00	12,729.00	12,729.00
1-1100	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***60,294.44***	***71,827.00***	***63,923.24***	***78,041.00***	***78,041.00***	***78,041.00***
	Operating Expenses						
2-0503	HEATING FUELS	1,982.84	2,200.00	1,886.17	2,200.00	2,200.00	2,200.00
2-1140	INSPECTIONS	597.00	600.00	247.42	600.00	600.00	600.00
2-1300	BUILDING REPAIRS	1,050.52	5,210.00	2,013.17	5,210.00	5,210.00	5,210.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1703	TRANSPORTATION-COMMERCIAL	300.00	300.00	0.00	300.00	300.00	300.00
2-1751	DUES,REGIS,DUB	1,471.24	2,100.00	5,144.34	2,100.00	2,100.00	2,100.00
2-1900	BOARD OF PRISONERS OUT OF CNTY	42,669.25	31,000.00	25,485.00	55,000.00	55,000.00	55,000.00
2-1901	BOARDING CONTRACTS (FOOD)	17,535.00	25,000.00	14,025.00	25,000.00	25,000.00	25,000.00
2-1902	LAUNDRY	3,704.50	3,800.00	1,986.00	3,800.00	3,800.00	3,800.00
2-1903	MEDICAL	7,858.19	8,650.00	9,275.65	8,650.00	8,650.00	8,650.00
2-1904	CLOTHING	1,043.52	800.00	1,143.26	800.00	800.00	800.00
	Operating Expenses Totals	***78,212.06***	***79,660.00***	***61,206.01***	***103,660.00***	***103,660.00***	***103,660.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	54.86	500.00	89.26	500.00	500.00	500.00
3-0103	JANITORIAL SUPPLIES	2,191.77	2,600.00	2,689.41	2,600.00	2,600.00	2,600.00
	Supplies and Materials Totals	***2,246.63***	***3,100.00***	***2,778.67***	***3,100.00***	***3,100.00***	***3,100.00***
	Capital Outlay						
5-0559	CORRECTIONAL FACILITY EQUIPMENT	302.00	1,000.00	1,426.70	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***302.00***	***1,000.00***	***1,426.70***	***1,000.00***	***1,000.00***	***1,000.00***
0100-671 COUNTY JAIL TOTAL		**141,055.13**	**155,587.00**	**129,334.62**	**185,801.00**	**185,801.00**	**185,801.00**

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY COUNTY GENERAL

	Code	Description
Fund	0100	COUNTY GENERAL
Function	673	JUVENILE PROBATION

Line Item	Description	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						
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	UTILITIES-ELECTRIC	3,395.20	4,200.00	5,280.22	6,000.00	6,000.00	6,000.00
2-0502	UTILITIES-WATER	204.00	350.00	421.22	450.00	450.00	450.00
2-0503	UTILITIES-HEAT	1,387.45	2,500.00	1,341.84	2,500.00	2,500.00	2,500.00
2-0504	UTILITIES-SEWER	156.00	250.00	239.50	257.00	257.00	257.00
2-0505	UTILITIES-GARBAGE	210.00	350.00	367.22	360.00	360.00	360.00
	Operating Expenses Totals	***5,352.65***	***7,650.00***	***7,650.00***	***9,567.00***	***9,567.00***	***9,567.00***
0100-673 JUVENILE PROBATION TOTAL		**5,352.65**	**7,650.00**	**7,650.00**	**9,567.00**	**9,567.00**	**9,567.00**

KEARNEY COUNTY COUNTY GENERAL

	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'S SALARIES	57,330.00	60,000.00	59,003.10	62,000.00	62,000.00	62,000.00
1-0201	DEPUTY'S SALARY - CHIEF	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
1-0305	REGULAR TIME-CLERICAL	48,097.84	52,000.00	46,706.10	53,560.00	53,560.00	53,560.00
1-0342	DISPATCHERS	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	6,136.08	8,000.00	6,338.43	8,240.00	8,240.00	8,240.00
1-0801	WORKERS COMPENSATION	225.00	245.00	245.00	246.00	246.00	246.00
	Personal Services Totals	***111,788.92***	***120,245.00***	***112,292.63***	***125,046.00***	***125,046.00***	***125,046.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET SERVICE	0.00	500.00	0.00	500.00	500.00	500.00
2-0601	GENERAL LIABILITY	241.00	264.00	264.00	281.00	281.00	281.00
2-0605	PUBLIC OFFICIAL	118.00	100.00	100.00	125.00	125.00	125.00
2-0607	AUTO INSURANCE	528.00	452.00	452.00	452.00	452.00	452.00
2-0900	FINANCE ADM EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIP REPAIR	25.00	100.00	0.00	100.00	100.00	100.00
2-1300	BUILDING REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1401	VEHICLE REPAIR - PARTS	5.79	1,000.00	820.70	1,000.00	1,000.00	1,000.00
2-1550	RADIO REPAIRS	252.73	500.00	0.00	500.00	500.00	500.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	359.85	700.00	374.85	700.00	700.00	700.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES,REGIS,SUB	3,934.89	4,500.00	2,986.48	4,500.00	4,500.00	4,500.00
2-9900	MISCELLANEOUS	139,110.69	201,883.00	78,481.40	158,172.00	158,172.00	158,172.00
	Operating Expenses Totals	***144,575.95***	***209,999.00***	***83,479.43***	***166,330.00***	***166,330.00***	***166,330.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	243.28	1,000.00	73.25	1,000.00	1,000.00	1,000.00
3-0209	FUEL	534.11	1,000.00	540.31	1,000.00	1,000.00	1,000.00
3-0210	GREASE & OIL	0.00	400.00	24.81	400.00	400.00	400.00
	Supplies and Materials Totals	***777.39***	***2,400.00***	***638.37***	***2,400.00***	***2,400.00***	***2,400.00***
	Capital Outlay						
5-0311	RADIO EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	443.72	600.00	0.00	600.00	600.00	600.00
	Capital Outlay Totals	***443.72***	***600.00***	***0.00***	***600.00***	***600.00***	***600.00***
0100-693 EMERGENCY MANAGER TOTAL		**257,585.98**	**333,244.00**	**196,410.43**	**294,376.00**	**294,376.00**	**294,376.00**

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KEARNEY 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)
	Operating Expenses						
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-2530	SURVEYING SERVICES	0.00	6,732.00	3,700.00	6,934.00	6,934.00	6,934.00
	Operating Expenses Totals	***0.00***	***6,732.00***	***3,700.00***	***6,934.00***	***6,934.00***	***6,934.00***
0100-702 COUNTY SURVEYOR TOTAL		**0.00**	**6,732.00**	**3,700.00**	**6,934.00**	**6,934.00**	**6,934.00**

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY COUNTY GENERAL

	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	OFFICIALS SALARY	31,230.26	32,730.00	32,600.09	0.00	0.00	0.00
	Personal Services Totals	***31,230.26***	***32,730.00***	***32,600.09***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	183.00	146.00	0.00	0.00	0.00
2-0210	CELL PHONE	360.00	360.00	360.00	0.00	0.00	0.00
2-0500	UTILITIES	1,868.00	2,500.00	1,705.70	0.00	0.00	0.00
2-1012	PRINT & PUBLISH	148.50	400.00	189.48	0.00	0.00	0.00
2-1603	EQUIPMENT REPAIR-TRUCKS	26.20	5,000.00	4,104.22	0.00	0.00	0.00
2-1630	EQUIPMENT REPAIR-SPRAYERS	72.80	500.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	400.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES,REGIS,TRAINING	662.72	1,000.00	985.00	0.00	0.00	0.00
2-4100	FORCED WEED CONTROL	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***3,138.22***	***10,343.00***	***7,490.40***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	403.00	1,000.00	432.81	0.00	0.00	0.00
3-0102	SUPPLIES-CHEMICAL	16,074.75	17,000.00	10,672.38	0.00	0.00	0.00
3-0103	SUPPLIES-JANITORIAL	4.99	500.00	0.00	0.00	0.00	0.00
3-0106	SHOP SUPPLIES	201.71	500.00	303.89	0.00	0.00	0.00
3-0209	MACH & EQUIP FUEL	1,547.26	2,500.00	1,506.60	0.00	0.00	0.00
3-0210	MACH & EQUIP GREASE & OIL	0.00	200.00	48.57	0.00	0.00	0.00
3-0211	MACH & EQUIP TIRES & REP	0.00	500.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***18,231.71***	***22,200.00***	***12,964.25***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0200	BUILDINGS	1,088.26	1,000.00	0.00	0.00	0.00	0.00
5-0303	SAFETY EQUIP	588.11	750.00	802.56	0.00	0.00	0.00
5-0306	SPRAYING EQUIP	67.98	250.00	0.00	0.00	0.00	0.00
5-0311	RADIO EQUIP	0.00	200.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***1,744.35***	***2,200.00***	***802.56***	***0.00***	***0.00***	***0.00***
0100-733 NOXIOUS WEED TOTAL		**54,344.54**	**67,473.00**	**53,857.30**	**0.00**	**0.00**	**0.00**

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY COUNTY GENERAL

	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	OFFICIAL'S SALARY	45,752.51	47,125.00	47,481.77	48,539.00	48,539.00	48,539.00
	Personal Services Totals	***45,752.51***	***47,125.00***	***47,481.77***	***48,539.00***	***48,539.00***	***48,539.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	97.20	100.00	84.00	100.00	100.00	100.00
2-0200	TELEPHONE SERVICES	645.56	650.00	644.05	650.00	650.00	650.00
2-1012	PRINT AND PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	OFFICE EQUIP REPAIR	0.00	200.00	0.00	140.00	140.00	140.00
2-1701	MEALS	58.96	160.00	182.79	190.00	190.00	190.00
2-1702	LODGING	491.94	850.00	487.00	824.00	824.00	824.00
2-1703	TRANSPORTATION-AIRFARE	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	743.52	1,180.00	900.68	1,180.00	1,180.00	1,180.00
2-1751	DUES,REGIS,SUB	420.00	420.00	480.00	500.00	500.00	500.00
2-2544	MAINT AGREEMENTS	596.95	600.00	449.00	500.00	500.00	500.00
2-2850	VETS AID COSTS	500.00	500.00	500.00	500.00	500.00	500.00
	Operating Expenses Totals	***3,554.13***	***4,660.00***	***3,727.52***	***4,584.00***	***4,584.00***	***4,584.00***
	Supplies and Materials						
3-0100	GRAVE MARKERS, FLAGS	0.00	650.00	895.63	1,000.00	1,000.00	1,000.00
3-0101	SUPPLIES - OFFICE	442.58	400.00	384.21	390.00	390.00	390.00
	Supplies and Materials Totals	***442.58***	***1,050.00***	***1,279.84***	***1,390.00***	***1,390.00***	***1,390.00***
	Equipment Rental						
4-0200	BOOTH RENT	50.00	50.00	50.00	50.00	50.00	50.00
	Equipment Rental Totals	***50.00***	***50.00***	***50.00***	***50.00***	***50.00***	***50.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	380.00	0.00	300.00	300.00	300.00
	Capital Outlay Totals	***0.00***	***380.00***	***0.00***	***300.00***	***300.00***	***300.00***
0100-803 VETERAN'S SERVICE OFFICER TOTAL		**49,799.22**	**53,265.00**	**52,539.13**	**54,863.00**	**54,863.00**	**54,863.00**

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY COUNTY GENERAL

					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						
1-0600	VACATION	7,548.14	25,000.00	38,405.82	38,000.00	38,000.00	38,000.00
1-0700	SICK PAY	2,551.56	15,000.00	16,257.81	17,000.00	17,000.00	17,000.00
1-0801	WORKMAN'S COMP INSURANCE	15,522.00	16,913.00	16,913.00	17,500.00	17,500.00	17,500.00
1-0802	ACCIDENT	664.09	1,000.00	694.50	1,000.00	1,000.00	1,000.00
1-0803	BLUE CROSS INSURANCE	502,069.22	550,000.00	514,131.20	550,000.00	550,000.00	550,000.00
1-0804	LIFE	3,985.18	5,200.00	4,167.81	5,200.00	5,200.00	5,200.00
1-0805	DISABILITY	6,707.15	7,500.00	7,095.97	7,500.00	7,500.00	7,500.00
1-0808	INSURANCE REIMBURSEMENT	46,000.00	55,000.00	38,000.00	55,000.00	55,000.00	55,000.00
1-0901	COUNTY RETIREMENT CONTRIBUTION	141,842.10	150,000.00	149,452.18	150,000.00	150,000.00	150,000.00
1-0903	RETIREMENT-PRIOR SERVICE	944.78	1,000.00	956.78	1,000.00	1,000.00	1,000.00
1-0910	RETIREMENT-ADMIN. COSTS	0.00	500.00	0.00	500.00	500.00	500.00
1-1000	OASI-SOCIAL SECURITY	148,827.12	155,000.00	154,916.10	155,000.00	155,000.00	155,000.00
1-1200	SELF FUNDED DEDUCTIBLE	47,470.38	65,000.00	33,336.33	65,000.00	65,000.00	65,000.00
	Personal Services Totals	***924,131.72***	***1,047,113.00***	***974,327.50***	***1,062,700.00***	***1,062,700.00***	***1,062,700.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	17,384.84	35,000.00	17,627.84	27,000.00	27,000.00	27,000.00
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-0205	INTERNET SERVICE	1,682.69	3,000.00	2,064.02	3,000.00	3,000.00	3,000.00
2-0206	TELEPHONE REPAIRS	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
2-0505	GARBAGE CLEAN UP	5,035.75	23,000.00	34,159.18	25,000.00	25,000.00	25,000.00
2-0601	INSURANCE-GEN.LIAB/AUD/BOILER	6,682.00	7,065.00	7,065.00	7,448.00	7,448.00	7,448.00
2-0602	PHYSICAL DAMAGE	6,792.00	5,812.00	5,812.00	6,000.00	6,000.00	6,000.00
2-0605	INSURANCE-ERRORS/OMMISSIONS	5,201.00	4,399.00	4,399.00	4,500.00	4,500.00	4,500.00
2-0614	BUILDINGS & CONTENT INS.	24,711.00	23,199.00	23,199.00	23,000.00	23,000.00	23,000.00
2-0810	MENTAL HEALTH BOARD COSTS	347.25	5,000.00	487.52	5,000.00	5,000.00	5,000.00
2-1012	PRINT AND PUBLISHING	3,161.12	5,000.00	4,761.57	5,000.00	5,000.00	5,000.00
2-1020	BANK CHARGES	260.40	500.00	247.20	500.00	500.00	500.00
2-1140	INSPECTION FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-1150	POSTCARD EXP LB644	2,523.15	2,500.00	94.50	2,500.00	2,500.00	2,500.00
2-1600	OTHER EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1640	ELEVATOR REPAIRS	2,406.60	5,000.00	622.62	5,000.00	5,000.00	5,000.00
2-1751	DUES SUB REGIS (NACO)	3,835.46	3,968.00	3,967.54	4,101.00	4,101.00	4,101.00
2-1807	NATIONAL ASSOC DUES	450.00	450.00	450.00	450.00	450.00	450.00
2-1835	PROTECTIVE CUSTODY COSTS	7,579.79	10,000.00	4,450.47	8,000.00	8,000.00	8,000.00
2-1900	BOARD OF PRISONERS-JUVENILE	8,381.98	15,000.00	1,696.69	10,000.00	10,000.00	10,000.00
2-1905	PRISONER SAFEKEEPING	0.00	1,000.00	77.56	1,000.00	1,000.00	1,000.00
2-2100	PROBATION COSTS	4,379.46	4,696.00	4,695.60	5,013.00	5,013.00	5,013.00

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KEARNEY COUNTY COUNTY GENERAL

					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)
2-2201	DISTRICT COURT COSTS	4,820.83	20,000.00	4,802.03	19,000.00	19,000.00	19,000.00
2-2202	COUNTY COURT COSTS	6,066.04	25,000.00	3,775.56	23,000.00	23,000.00	23,000.00
2-2300	JUROR FEES-CO & DIST COURT	5,317.77	20,000.00	2,586.42	19,000.00	19,000.00	19,000.00
2-2401	COURT APPOINTED ATTORNEYS	23,446.33	40,000.00	43,613.39	45,000.00	45,000.00	45,000.00
2-2414	JUVENILE COURT APPOINTED ATTYS	57,723.44	100,000.00	64,703.39	100,000.00	100,000.00	100,000.00
2-2423	TAX FORECLOSURE COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2501	CONSULTING FEES	0.00	5,000.00	0.00	4,500.00	4,500.00	4,500.00
2-2503	CHILD SUPPORT SURVEY	3,650.00	5,000.00	2,555.00	5,000.00	5,000.00	5,000.00
2-2505	CAFETERIA PLAN FEES	440.00	1,000.00	750.00	1,000.00	1,000.00	1,000.00
2-2510	APPRAISORS FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2530	SURVEYOR	12,600.00	0.00	9,900.00	0.00	0.00	0.00
2-2540	AUDITS	15,000.00	20,000.00	8,000.00	20,000.00	20,000.00	20,000.00
2-2543	BUDGET PREPARATION COSTS	4,400.00	5,000.00	4,700.00	5,000.00	5,000.00	5,000.00
2-2604	DISTRICT JUDGE BUDGET-CO SHARE	0.00	0.00	0.00	0.00	0.00	0.00
2-2710	SAFE CENTER	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
2-2800	INSTITUTIONAL COSTS	0.00	22,000.00	0.00	22,000.00	22,000.00	22,000.00
2-2915	JUVENILE DIV COSTS	522.16	0.00	0.00	0.00	0.00	0.00
2-3020	AUTOPSIES	24,523.50	0.00	0.00	0.00	0.00	0.00
2-3030	ALCOHOL AND DRUG TESTS	2,656.95	5,000.00	2,891.90	4,500.00	4,500.00	4,500.00
2-4002	SHREDDER PICKUP	448.62	1,000.00	352.52	900.00	900.00	900.00
2-4406	PREDATORY ANIMAL	10,850.38	15,000.00	15,059.64	15,500.00	15,500.00	15,500.00
2-4410	HOSPITAL BOARD OF TRUSTEES	500.00	500.00	500.00	500.00	500.00	500.00
2-4411	AREA AGENCY ON AGING	0.00	1,246.00	1,246.00	1,433.00	1,433.00	1,433.00
2-4413	INTENSIVE SUPERVISION PROBATION	0.00	0.00	0.00	0.00	0.00	0.00
2-4420	SO.CENT.MENT.HEALTH/REGION III	17,659.61	17,840.00	17,834.39	17,685.00	17,685.00	17,685.00
2-4421	MID-NEBR. INDIVIDUAL SERVICES	6,688.00	7,000.00	6,688.00	7,000.00	7,000.00	7,000.00
2-4425	DOMESTIC ABUSE FAMILY ADVOCACY	1,500.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-4428	LAW LIBRARY	10,395.25	13,000.00	16,772.10	13,000.00	13,000.00	13,000.00
2-4432	HANDI-BUS	14,393.33	16,000.00	16,613.75	16,000.00	16,000.00	16,000.00
2-4451	DRUG COURT	0.00	0.00	0.00	0.00	0.00	0.00
2-8000	RETURN PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-8065	TAX REFUNDED TO TAXPAYER	0.00	0.00	0.00	0.00	0.00	0.00
2-8600	CORONER COSTS	11,955.20	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	6,045.00	15,000.00	9,910.00	15,000.00	15,000.00	15,000.00
2-9901	MISC. TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***344,916.90***	***515,675.00***	***351,631.40***	***504,030.00***	***504,030.00***	***504,030.00***
	Supplies and Materials						
3-0101	COPY PAPER SUPPLIES	707.85	3,000.00	2,205.30	3,000.00	3,000.00	3,000.00

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KEARNEY COUNTY COUNTY GENERAL

					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)
3-0111	FOOD & BEVERAGE (POP MACHINE)	385.02	500.00	328.03	500.00	500.00	500.00
	Supplies and Materials Totals	***1,092.87***	***3,500.00***	***2,533.33***	***3,500.00***	***3,500.00***	***3,500.00***
	Equipment Rental						
4-0202	PHOTO COPY LEASE	3,112.72	5,000.00	4,030.02	5,000.00	5,000.00	5,000.00
4-0306	QUALITY WATER RENT	1,512.00	2,500.00	1,591.00	2,500.00	2,500.00	2,500.00
	Equipment Rental Totals	***4,624.72***	***7,500.00***	***5,621.02***	***7,500.00***	***7,500.00***	***7,500.00***
	Capital Outlay						
5-0230	REMODELING	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0150	PROPERTY TAX REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
7-0160	AIRLINE REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	TRANSFERS	720,138.00	842,870.00	842,870.00	819,275.00	819,275.00	819,275.00
	Transfers Out Totals	***720,138.00***	***842,870.00***	***842,870.00***	***819,275.00***	***819,275.00***	***819,275.00***
0100-970 MISCELLANEOUS-GENERAL TOTAL		**1,994,904.21**	**2,416,658.00**	**2,176,983.25**	**2,397,005.00**	**2,397,005.00**	**2,397,005.00**
100 COUNTY GENERAL TOTALS							
	TOTAL EXPENDITURES	4,643,704.45		4,865,528.55			
	TOTAL BUDGET OF EXPENDITURES		5,682,627.00		5,609,298.00	5,609,298.00	5,609,298.00
	NECESSARY CASH RESERVE		200,000.00		200,000.00	200,000.00	200,000.00
	TOTAL REQUIREMENTS		5,882,627.00		5,809,298.00	5,809,298.00	5,809,298.00

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY COUNTY ROAD

		Code	Description
	Fund	0300	COUNTY ROAD
	Function	705	ROAD & BRIDGE MAINTANENCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	HIGHWAY SUPERINTENDENT	73,978.16	76,510.00	56,132.82	78,805.00	78,805.00	78,805.00
1-0304	CONSTRUCTION	551,253.10	757,039.00	625,635.43	779,750.00	779,750.00	779,750.00
1-0305	CLERICAL	54,961.16	56,350.00	56,080.24	58,050.00	58,050.00	58,050.00
1-0403	MAINTENANCE	8,400.00	18,000.00	19,410.00	19,000.00	19,000.00	19,000.00
1-0500	OVERTIME LINE ITEM	6,882.93	20,000.00	1,367.41	20,000.00	20,000.00	20,000.00
1-0600	VACATION	2,780.97	12,000.00	8,974.55	12,000.00	12,000.00	12,000.00
1-0700	SICK PAY	4,324.96	6,500.00	8,450.20	7,000.00	7,000.00	7,000.00
1-0801	WORKMEN'S COMPENSATION	26,995.00	29,414.00	29,414.00	29,531.00	29,531.00	29,531.00
1-0803	GROUP BLUE CROSS/BLUE SHIELD	161,681.94	193,387.00	192,097.76	199,189.00	199,189.00	199,189.00
1-0808	INSURANCE REIMBURSEMENT	22,000.00	30,000.00	18,000.00	30,000.00	30,000.00	30,000.00
1-0901	RETIREMENT	46,857.25	60,416.00	51,073.28	63,000.00	63,000.00	63,000.00
1-0903	PRIOR SERVICE	420.00	700.00	420.00	700.00	700.00	700.00
1-1000	OASI-SOCIAL SECURITY	53,712.19	64,575.00	58,674.74	66,500.00	66,500.00	66,500.00
1-1200	SELF FUNDED DEDUCTIBLE	5,576.90	22,000.00	19,868.25	25,000.00	25,000.00	25,000.00
	Personal Services Totals	***1,019,824.56***	***1,346,891.00***	***1,145,598.68***	***1,388,525.00***	***1,388,525.00***	***1,388,525.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	68.00	175.00	58.08	366.00	366.00	366.00
2-0206	TELEPHONE SERVICE	1,537.02	1,700.00	1,622.74	2,000.00	2,000.00	2,000.00
2-0210	CELLULAR PHONE	660.00	1,440.00	510.00	1,500.00	1,500.00	1,500.00
2-0501	ELECTRICITY	5,937.24	8,500.00	6,590.27	11,000.00	11,000.00	11,000.00
2-0502	WATER	211.81	400.00	207.55	640.00	640.00	640.00
2-0503	HEATING FUELS	4,292.76	5,600.00	4,284.95	5,600.00	5,600.00	5,600.00
2-0504	SEWER	158.75	180.00	157.25	250.00	250.00	250.00
2-0505	GARBAGE	419.76	500.00	379.92	2,000.00	2,000.00	2,000.00
2-0601	GENERAL LIABILITY	22,292.00	20,330.00	20,330.00	24,311.00	24,311.00	24,311.00
2-0605	PUBLIC OFFICIALS	591.00	500.00	500.00	624.00	624.00	624.00
2-0609	MAINTENANCE & REPAIRS	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-0614	BUILDINGS & CONTENT INS.	3,851.00	3,615.00	3,615.00	4,102.00	4,102.00	4,102.00
2-1015	ADVERTISING	1,466.00	600.00	883.54	1,500.00	1,500.00	1,500.00
2-1101	COMPUTER EQUIPMENT	88.35	1,200.00	0.00	2,500.00	2,500.00	2,500.00
2-1210	OFFICE EQUIPMENT REPAIRS	181.91	400.00	1,026.22	1,000.00	1,000.00	1,000.00
2-1305	BUILDING REPAIRS	620.79	0.00	0.00	0.00	0.00	0.00
2-1400	ROAD EQUIPMENT REPAIR-PARTS	70,346.11	120,500.00	95,553.60	190,000.00	190,000.00	190,000.00
2-1500	ROAD EQUIPMENT REPAIR-LABOR	37,675.59	40,000.00	49,220.58	120,000.00	120,000.00	120,000.00
2-1550	RADIO REPAIRS	146.85	1,000.00	212.75	1,200.00	1,200.00	1,200.00

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY COUNTY ROAD

		Code	Description
	Fund	0300	COUNTY ROAD
	Function	705	ROAD & BRIDGE MAINTANENCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-1600	OTHER EQUIPMENT REPAIR	10,634.46	34,000.00	5,424.76	34,000.00	34,000.00	34,000.00
2-1701	MEALS	0.00	300.00	0.00	300.00	300.00	300.00
2-1702	LODGING	0.00	1,200.00	125.00	1,600.00	1,600.00	1,600.00
2-1704	MILEAGE ALLOWANCE	0.00	350.00	0.00	350.00	350.00	350.00
2-1751	DUES,SUBSRIPTION,REGISTRATIONS	790.00	1,250.00	830.00	2,500.00	2,500.00	2,500.00
2-2530	SURVEYOR SERVICES	0.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00
2-2562	MACHINE HIRE	1,920.00	2,000.00	2,140.00	3,000.00	3,000.00	3,000.00
2-4415	WEED CONTROL	0.00	0.00	0.00	15,000.00	15,000.00	15,000.00
2-4448	INT GOVT STREET SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-6900	JUDGEMENTS-COURT DECISION	0.00	500.00	0.00	500.00	500.00	500.00
2-9900	MISC	0.00	0.00	0.00	500.00	500.00	500.00
	Operating Expenses Totals	***163,889.40***	***253,240.00***	***193,672.21***	***433,343.00***	***433,343.00***	***433,343.00***
	Supplies and Materials						
3-0101	OFFICE	1,235.18	2,000.00	1,372.86	4,000.00	4,000.00	4,000.00
3-0102	CHEMICAL	0.00	1,000.00	568.99	15,000.00	15,000.00	15,000.00
3-0103	JANITORIAL	1,783.35	3,000.00	2,487.83	3,500.00	3,500.00	3,500.00
3-0104	SUPPLIES-TECHNICAL	726.24	1,000.00	468.42	1,000.00	1,000.00	1,000.00
3-0106	SHOP SUPPLIES-PNTS, PLGS, ETC	11,787.39	20,000.00	17,221.90	24,000.00	24,000.00	24,000.00
3-0107	BUILDING SUPPLIES	2,676.82	3,500.00	2,599.33	3,500.00	3,500.00	3,500.00
3-0109	SHOP TOOLS EQUIPMENT REPAIR	1,948.46	6,500.00	3,562.38	6,500.00	6,500.00	6,500.00
3-0110	SMALL TOOLS ETC	752.54	1,500.00	3,707.53	3,500.00	3,500.00	3,500.00
3-0111	FOOD-BEVERAGE	61.46	300.00	113.69	300.00	300.00	300.00
3-0201	ASPHALTIC OIL, BINDTITE	30,681.80	40,000.00	11,069.96	50,000.00	50,000.00	50,000.00
3-0202	GRAVEL AND BORROW	104,837.85	334,542.00	192,217.27	350,000.00	350,000.00	350,000.00
3-0203	GRADER BLADES	6,530.95	40,000.00	31,875.18	40,000.00	40,000.00	40,000.00
3-0204	SNOW FENCE	1,918.58	9,000.00	3,615.88	9,000.00	9,000.00	9,000.00
3-0206	CULVERTS	22,962.89	31,116.00	38,382.50	40,000.00	40,000.00	40,000.00
3-0209	MACHINERY & EQUIPMENT FUEL	192,693.89	250,999.00	179,288.73	250,000.00	250,000.00	250,000.00
3-0210	MACH. & EQUIP. GREASE & OIL	9,073.72	20,500.00	11,063.20	20,500.00	20,500.00	20,500.00
3-0211	MACH./EQUIP. TIRE/TIRE REPAIR	28,827.20	50,000.00	47,268.06	55,000.00	55,000.00	55,000.00
3-0214	SEED-TREES	0.00	1,000.00	0.00	2,000.00	2,000.00	2,000.00
3-0215	OTHER ROAD/BRIDGE MATERIAL	5.98	14,000.00	1,001.76	14,000.00	14,000.00	14,000.00
3-0217	OXYGEN/ACETYLENE	215.15	1,000.00	861.76	1,500.00	1,500.00	1,500.00
3-0301	SIGNS	3,177.28	10,000.00	9,367.39	12,000.00	12,000.00	12,000.00
3-0302	SIGN POSTS	3,927.54	6,000.00	2,125.28	7,000.00	7,000.00	7,000.00
3-0303	GUARD RAIL AND POSTS	0.00	0.00	0.00	0.00	0.00	0.00

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY COUNTY ROAD

					Code	Description
				Fund	0300	COUNTY ROAD
				Function	705	ROAD & BRIDGE MAINTANENCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0304	GUIDE POSTS AND DELINEATORS	0.00	0.00	0.00	0.00	0.00	0.00
3-0306	PAVEMENT MARKING	31,210.20	40,000.00	31,216.09	45,000.00	45,000.00	45,000.00
3-0308	FLARES, FLAGS, BARRICADES	88.99	1,500.00	224.31	6,000.00	6,000.00	6,000.00
3-0401	MISC SUPPLIES	0.00	100.00	0.00	100.00	100.00	100.00
3-2003	DRUG & ALCOHOL TESTS	945.00	1,000.00	1,087.75	1,200.00	1,200.00	1,200.00
	Supplies and Materials Totals	***458,068.46***	***889,557.00***	***592,768.05***	***964,600.00***	***964,600.00***	***964,600.00***
	Equipment Rental						
4-0300	ROAD EQUIPMENT RENTAL	11,418.51	30,000.00	6,285.51	30,000.00	30,000.00	30,000.00
4-0600	RENTAL EXP - HWY/STR BUY BACK	0.00	328,370.00	0.00	477,344.00	477,344.00	477,344.00
	Equipment Rental Totals	***11,418.51***	***358,370.00***	***6,285.51***	***507,344.00***	***507,344.00***	***507,344.00***
	Capital Outlay						
5-0102	EASEMENT & OTHER	0.00	365.00	0.00	0.00	0.00	0.00
5-0200	BUILDINGS	8,850.00	13,500.00	4,612.50	15,000.00	15,000.00	15,000.00
5-0302	PICKUPS	0.00	50,000.00	44,597.00	52,000.00	52,000.00	52,000.00
5-0303	SAFETY EQUIPMENT	2,543.32	2,000.00	5,218.82	9,500.00	9,500.00	9,500.00
5-0305	DOZER TRACTORS	0.00	0.00	0.00	0.00	0.00	0.00
5-0306	LOADERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADERS & LOADERS	0.00	250,000.00	231,640.00	0.00	0.00	0.00
5-0308	SNOW MOVING EQUIPMENT	0.00	5,000.00	1,600.00	45,000.00	45,000.00	45,000.00
5-0309	MOWERS	0.00	30,000.00	15,600.00	0.00	0.00	0.00
5-0310	ASPHALT EQUIPMENT	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
5-0311	RADIO EQUIPMENT	0.00	1,000.00	0.00	1,500.00	1,500.00	1,500.00
5-0314	OTHER ROAD EQUIPMENT	45,100.00	260,000.00	45,900.00	440,000.00	440,000.00	440,000.00
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0317	SCRAPERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0318	SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0400	ENGINEER & TECHN. EQUIPMENT	229.72	1,000.00	862.04	2,000.00	2,000.00	2,000.00
5-0500	OFFICE EQUIPMENT	112.62	2,000.00	1,515.39	8,500.00	8,500.00	8,500.00
5-1103	OTHER-LARGE TOOL TANKS	23,444.83	30,000.00	7,514.42	80,000.00	80,000.00	80,000.00
5-1201	ARMOR COATING	24,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00
5-1205	BITUMINOUS SURFACING	442,561.98	400,000.00	161,761.20	400,000.00	400,000.00	400,000.00
5-1211	BRIDGES	0.00	250,000.00	84,601.34	0.00	0.00	0.00
5-1512	ENGINEERING	3,809.42	31,117.00	50,288.77	60,000.00	60,000.00	60,000.00
	Capital Outlay Totals	***550,651.89***	***1,530,982.00***	***655,711.48***	***1,318,500.00***	***1,318,500.00***	***1,318,500.00***
0300-705 ROAD & BRIDGE MAINTANENCE TOTAL		**2,203,852.82**	**4,379,040.00**	**2,594,035.93**	**4,612,312.00**	**4,612,312.00**	**4,612,312.00**

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KEARNEY COUNTY COUNTY ROAD

	Code	Description
Fund	0300	COUNTY ROAD
Function	705	ROAD & BRIDGE MAINTANENCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
300 COUNTY ROAD TOTALS							
	TOTAL EXPENDITURES	2,203,852.82		2,594,035.93			
	TOTAL BUDGET OF EXPENDITURES		4,379,040.00		4,612,312.00	4,612,312.00	4,612,312.00
	NECESSARY CASH RESERVE		200,000.00		200,000.00	200,000.00	200,000.00
	TOTAL REQUIREMENTS		4,579,040.00		4,812,312.00	4,812,312.00	4,812,312.00

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KEARNEY COUNTY VISITORS PROMOTION

	Code	Description
Fund	0990	VISITORS PROMOTION
Function	879	VISITORS PROMOTION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-1012	PRINT & PUBLISH	0.00	10,000.00	0.00	20,000.00	20,000.00	20,000.00
2-1751	DUES,REGIS,SUB	0.00	0.00	0.00	0.00	0.00	0.00
2-6040	TOURISM PROMOTION	0.00	25,100.00	0.00	35,000.00	35,000.00	35,000.00
2-6050	TRAVEL EXHIBIT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-6060	PROMOTIONAL SUPPLIES	0.00	20,000.00	0.00	23,280.00	23,280.00	23,280.00
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***55,100.00***	***0.00***	***78,280.00***	***78,280.00***	***78,280.00***
0990-879 VISITORS PROMOTION TOTAL		**0.00**	**55,100.00**	**0.00**	**78,280.00**	**78,280.00**	**78,280.00**
990 VISITORS PROMOTION TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		55,100.00		78,280.00	78,280.00	78,280.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		55,100.00		78,280.00	78,280.00	78,280.00

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KEARNEY COUNTY ROD PRESERV. & MODERN. FUND

		Code	Description
	Fund	1150	ROD PRESERV. & MODERN. FUND
	Function	604	ROD PRESERV. & MODERN. 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						
2-1016	MICROFILM	0.00	2,500.00	0.00	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	***0.00***	***2,500.00***	***0.00***	***3,000.00***	***3,000.00***	***3,000.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	1,000.00	189.90	1,596.00	1,596.00	1,596.00
	Supplies and Materials Totals	***0.00***	***1,000.00***	***189.90***	***1,596.00***	***1,596.00***	***1,596.00***
	Capital Outlay						
5-0502	DATA PROCESSING EQUIP	0.00	3,000.00	0.00	4,000.00	4,000.00	4,000.00
5-1309	SOFTWARE PROGRAMS	4,755.96	5,776.00	2,093.70	6,450.00	6,450.00	6,450.00
	Capital Outlay Totals	***4,755.96***	***8,776.00***	***2,093.70***	***10,450.00***	***10,450.00***	***10,450.00***
1150-604 ROD PRESERV. & MODERN. FUND TOTAL		**4,755.96**	**12,276.00**	**2,283.60**	**15,046.00**	**15,046.00**	**15,046.00**
1150 ROD PRESERV. & MODERN. FUND TOTALS							
	TOTAL EXPENDITURES	4,755.96		2,283.60			
	TOTAL BUDGET OF EXPENDITURES		12,276.00		15,046.00	15,046.00	15,046.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		12,276.00		15,046.00	15,046.00	15,046.00

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KEARNEY COUNTY EMPLOYMENT SECURITY

	Code	Description
Fund	1200	EMPLOYMENT SECURITY
Function	950	EMPLOYMENT SECURITY

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9000	UNEMPLOYMENT PAYMENTS	0.00	15,800.00	0.00	15,800.00	15,800.00	15,800.00
	Operating Expenses Totals	***0.00***	***15,800.00***	***0.00***	***15,800.00***	***15,800.00***	***15,800.00***
	Transfers Out						
7-0150	PROPERTY TAX REFUND	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***
1200-950 EMPLOYMENT SECURITY TOTAL		**0.00**	**15,800.00**	**0.00**	**15,800.00**	**15,800.00**	**15,800.00**
1200 EMPLOYMENT SECURITY TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		15,800.00		15,800.00	15,800.00	15,800.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		15,800.00		15,800.00	15,800.00	15,800.00

KEARNEY COUNTY RELIEF POOR

		Code	Description
	Fund	1500	RELIEF POOR
	Function	801	COUNTY RELIEF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1901	BOARDING CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONTRACT-STATE OF NEBR	0.00	0.00	0.00	0.00	0.00	0.00
2-2700	PUBLIC ASSISTANCE	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
2-2800	EMER PROTECTIVE CUSTODY	0.00	0.00	0.00	0.00	0.00	0.00
2-2900	COUNTY BURIALS	1,810.00	11,030.00	0.00	11,034.00	11,034.00	11,034.00
2-4413	DAY CARE COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-9000	FOSTER HOMES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***1,810.00***	***21,030.00***	***0.00***	***21,034.00***	***21,034.00***	***21,034.00***
	Transfers Out						
7-0150	PROPERTY TAX REFUNDS	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***
1500-801 COUNTY RELIEF TOTAL		**1,810.00**	**21,030.00**	**0.00**	**21,034.00**	**21,034.00**	**21,034.00**
1500 RELIEF POOR TOTALS							
	TOTAL EXPENDITURES	1,810.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		21,030.00		21,034.00	21,034.00	21,034.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		21,030.00		21,034.00	21,034.00	21,034.00

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KEARNEY COUNTY OPIOID RECOVERY FUND

		Code	Description
	Fund	2320	OPIOID RECOVERY FUND
	Function	753	Opioid Recovery

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9900	Misc Expense	0.00	35,801.00	0.00	41,840.00	41,840.00	41,840.00
	Operating Expenses Totals	***0.00***	***35,801.00***	***0.00***	***41,840.00***	***41,840.00***	***41,840.00***
2320-753 Opioid Recovery TOTAL		**0.00**	**35,801.00**	**0.00**	**41,840.00**	**41,840.00**	**41,840.00**
2320 OPIOID RECOVERY FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		35,801.00		41,840.00	41,840.00	41,840.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		35,801.00		41,840.00	41,840.00	41,840.00

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KEARNEY COUNTY STOP PROGRAM

	Code	Description
Fund	2356	STOP PROGRAM
Function	666	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						
2-1012	PRINT & PUBLISH	6.54	40.00	0.00	0.00	0.00	0.00
2-1751	DUES SUB REGIS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***6.54***	***40.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0311	RADIO EQUIPMENT	2,587.02	2,900.00	275.85	3,143.35	3,143.35	3,143.35
	Capital Outlay Totals	***2,587.02***	***2,900.00***	***275.85***	***3,143.35***	***3,143.35***	***3,143.35***
2356-666 STOP PROGRAM TOTAL		**2,593.56**	**2,940.00**	**275.85**	**3,143.35**	**3,143.35**	**3,143.35**
2356 STOP PROGRAM TOTALS							
	TOTAL EXPENDITURES	2,593.56		275.85			
	TOTAL BUDGET OF EXPENDITURES		2,940.00		3,143.35	3,143.35	3,143.35
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		2,940.00		3,143.35	3,143.35	3,143.35

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KEARNEY COUNTY CO DRUG LAW ENFORCEMENT

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1300	BUILDING REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1401	CAR REPAIR PARTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	REGISTRATIONS	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING AND PUBLISHING	6.54	50.00	0.00	0.00	0.00	0.00
2-2416	DRUG PROGRAM COSTS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***6.54***	***50.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0103	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0112	LAW ENFORCEMENT SUPPLIES	0.00	211.00	0.00	261.00	261.00	261.00
3-0120	PROGRAM SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	FUEL	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***211.00***	***0.00***	***261.00***	***261.00***	***261.00***
	Capital Outlay						
5-1100	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1700	LAW ENFORCEMENT - DOG	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***
2360-660 CO. DRUG LAW ENFORCEMENT FUNDS TOTAL		**6.54**	**261.00**	**0.00**	**261.00**	**261.00**	**261.00**
2360 CO DRUG LAW ENFORCEMENT TOTALS							
	TOTAL EXPENDITURES	6.54		0.00			
	TOTAL BUDGET OF EXPENDITURES		261.00		261.00	261.00	261.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		261.00		261.00	261.00	261.00

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY COVID AMERICAN RESCUE PLAN

		Code	Description
	Fund	2580	COVID AMERICAN RESCUE PLAN
	Function	911	COVID AMERICAN RESCUE PLAN

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0515	SPECIAL PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	COUNTY RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	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						
2-2501	CONSULTING FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	54,270.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***54,270.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0261	PLUMBING REMODEL	195,150.11	0.00	0.00	0.00	0.00	0.00
5-0311	RADIO EQUIP (TOWER UPGRADE)	223,357.53	63,000.00	59,979.96	0.00	0.00	0.00
5-1205	BITUMINOUS SURFACING	267,093.47	106,000.00	147,873.25	0.00	0.00	0.00
	Capital Outlay Totals	***685,601.11***	***169,000.00***	***207,853.21***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	TRANSFERS	0.00	0.00	0.00	15,485.00	15,485.00	15,485.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***15,485.00***	***15,485.00***	***15,485.00***
2580-911 COVID AMERICAN RESCUE PLAN TOTAL		**685,601.11**	**223,270.00**	**207,853.21**	**15,485.00**	**15,485.00**	**15,485.00**
2580 COVID AMERICAN RESCUE PLAN TOTALS							
	TOTAL EXPENDITURES	685,601.11		207,853.21			
	TOTAL BUDGET OF EXPENDITURES		223,270.00		15,485.00	15,485.00	15,485.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		223,270.00		15,485.00	15,485.00	15,485.00

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY LATCF LOCAL ASSIST & TRIBAL CONSISTENCY

					Code	Description
				Fund	2585	LATCF Local Assist & Tribal Consistency
				Function	911	Grants
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9900	MISC EXPENSE	0.00	104,815.00	100,000.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***104,815.00***	***100,000.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	TRANSFERS	0.00	0.00	0.00	4,914.00	4,914.00	4,914.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***4,914.00***	***4,914.00***	***4,914.00***
2585-911 Grants TOTAL		**0.00**	**104,815.00**	**100,000.00**	**4,914.00**	**4,914.00**	**4,914.00**
2585 LATCF Local Assist & Tribal Consistency TOTALS							
	TOTAL EXPENDITURES	0.00		100,000.00			
	TOTAL BUDGET OF EXPENDITURES		104,815.00		4,914.00	4,914.00	4,914.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		104,815.00		4,914.00	4,914.00	4,914.00

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KEARNEY COUNTY INHERITANCE TAX

					Code	Description
				Fund	2700	INHERITANCE TAX
				Function	970	MISCELLANEOUS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0600	INSURANCE PREMIUMS	0.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00
2-0616	TOWNSHIP BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1016	MICROLFILM COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1017	Maps & Aerial Photos	22,500.00	0.00	0.00	0.00	0.00	0.00
2-1200	GROUNDS REPAIR	0.00	15,000.00	0.00	15,000.00	15,000.00	15,000.00
2-1300	BLDG REPAIRS	104,907.94	200,000.00	145,017.49	200,000.00	200,000.00	200,000.00
2-1600	OTHER EQUIPMENT REAPIRS	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
2-1615	BOILER REPAIR	11,019.48	25,000.00	621.25	25,000.00	25,000.00	25,000.00
2-1903	MEDICAL-JAIL	29,577.77	200,000.00	85,938.24	200,000.00	200,000.00	200,000.00
2-2202	COUNTY COURT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2207	COURT REPORTER FEES	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
2-2400	ATTY FEES	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
2-2422	CASA ADMINISTRATION	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
2-2501	CONSULT FEES	38,000.00	40,000.00	0.00	40,000.00	40,000.00	40,000.00
2-2510	APPRAISERS FEES	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
2-2544	Maint. Agmt (Sheriff)	11,214.05	15,000.00	11,550.47	15,000.00	15,000.00	15,000.00
2-2915	JUVENILE COSTS	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
2-4300	KEARNEY CO INDUSTRIAL COMM	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
2-4426	HISTORICAL SOCIETY	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
2-4428	LIBRARY	7,156.89	10,000.00	7,092.24	10,000.00	10,000.00	10,000.00
2-7001	SETTLEMENTS	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00
2-8065	MISC REFUNDS	0.00	100,000.00	79,488.72	100,000.00	100,000.00	100,000.00
2-9900	MULTI-PURPOSE	0.00	1,922,448.00	0.00	1,831,236.00	1,831,236.00	1,831,236.00
	Operating Expenses Totals	***254,876.13***	***2,847,948.00***	***365,208.41***	***2,756,736.00***	***2,756,736.00***	***2,756,736.00***
	Supplies and Materials						
3-0111	SENIOR CENTER NUTRITION	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
3-0214	SEEDS,TREES,PLANTINGS	1,075.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
	Supplies and Materials Totals	***8,575.00***	***17,500.00***	***7,500.00***	***17,500.00***	***17,500.00***	***17,500.00***
	Capital Outlay						
5-0220	COURTHOUSE BUILDING	67,796.65	250,000.00	159,927.12	250,000.00	250,000.00	250,000.00
5-0230	REMODELING	9,257.42	50,000.00	0.00	50,000.00	50,000.00	50,000.00
5-0261	PLUMBING REMODELING	0.00	0.00	0.00	0.00	0.00	0.00
5-0263	HEATING AND A/C	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00
5-0264	STORAGE BUILDING	0.00	0.00	0.00	0.00	0.00	0.00
5-0301	CARS	0.00	75,000.00	55,270.88	75,000.00	75,000.00	75,000.00
5-0303	SAFETY EQUIPMENT	1,937.18	200,000.00	12,332.09	200,000.00	200,000.00	200,000.00
5-0312	LAWN EQUIP & SPRINKLERS	0.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00

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KEARNEY COUNTY INHERITANCE TAX

	Code	Description
Fund	2700	INHERITANCE TAX
Function	970	MISCELLANEOUS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
5-0314	OTHER ROAD EQUIPMENT	0.00	50,000.00	2,884.98	50,000.00	50,000.00	50,000.00
5-0500	OFFICE EQUIPMENT	2,542.17	100,000.00	0.00	100,000.00	100,000.00	100,000.00
5-0555	911 EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0700	FURNITURE	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
5-1103	BOILER	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00
5-1205	BITUMINOUS SURFACING	0.00	1,000,000.00	158,828.29	1,000,000.00	1,000,000.00	1,000,000.00
5-1309	SOFTWARE PROGRAMS	0.00	75,000.00	0.00	75,000.00	75,000.00	75,000.00
	Capital Outlay Totals	***81,533.42***	***2,075,000.00***	***389,243.36***	***2,075,000.00***	***2,075,000.00***	***2,075,000.00***
	Transfers Out						
7-0200	INTER FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2700-970 MISCELLANEOUS TOTAL		**344,984.55**	**4,940,448.00**	**761,951.77**	**4,849,236.00**	**4,849,236.00**	**4,849,236.00**
2700 INHERITANCE TAX TOTALS							
	TOTAL EXPENDITURES	344,984.55		761,951.77			
	TOTAL BUDGET OF EXPENDITURES		4,940,448.00		4,849,236.00	4,849,236.00	4,849,236.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		4,940,448.00		4,849,236.00	4,849,236.00	4,849,236.00

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KEARNEY COUNTY 911 WIRELESS SERVICE FUND

		Code	Description
	Fund	2913	911 WIRELESS SERVICE FUND
	Function	697	911 SERVICES

Line Item	Description	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						
2-0200	TELEPHONE	6,494.48	18,000.00	7,454.50	28,000.00	28,000.00	28,000.00
2-2544	MAINT AGREEMENTS	3,849.40	17,000.00	0.00	23,000.00	23,000.00	23,000.00
	Operating Expenses Totals	***10,343.88***	***35,000.00***	***7,454.50***	***51,000.00***	***51,000.00***	***51,000.00***
	Capital Outlay						
5-0555	E911 EQUIPMENT	0.00	1,000.00	0.00	1,440.00	1,440.00	1,440.00
	Capital Outlay Totals	***0.00***	***1,000.00***	***0.00***	***1,440.00***	***1,440.00***	***1,440.00***
	Transfers Out						
7-0200	TRANSFER	24,490.61	0.00	28,545.56	0.00	0.00	0.00
	Transfers Out Totals	***24,490.61***	***0.00***	***28,545.56***	***0.00***	***0.00***	***0.00***
2913-697 911 SERVICES TOTAL		**34,834.49**	**36,000.00**	**36,000.06**	**52,440.00**	**52,440.00**	**52,440.00**
2913 911 WIRELESS SERVICE FUND TOTALS							
	TOTAL EXPENDITURES	34,834.49		36,000.06			
	TOTAL BUDGET OF EXPENDITURES		36,000.00		52,440.00	52,440.00	52,440.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		36,000.00		52,440.00	52,440.00	52,440.00

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY 911 WIRELESS SERVICE HOLDING FUND

	Code	Description
Fund	2914	911 WIRELESS SERVICE HOLDING FUND
Function	697	911 HOLDING FUND-WIRELESS SERVICE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2501	CONSULTING FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2544	MAINTENANCE AGREEMENTS	44,157.58	50,000.00	23,506.95	6,000.00	6,000.00	6,000.00
	Operating Expenses Totals	***44,157.58***	***50,000.00***	***23,506.95***	***6,000.00***	***6,000.00***	***6,000.00***
	Capital Outlay						
5-0555	E911 EQUIPMENT	3,590.25	5,474.00	21,497.51	4,469.00	4,469.00	4,469.00
	Capital Outlay Totals	***3,590.25***	***5,474.00***	***21,497.51***	***4,469.00***	***4,469.00***	***4,469.00***
2914-697 911 HOLDING FUND-WIRELESS SERVICE TOTAL		**47,747.83**	**55,474.00**	**45,004.46**	**10,469.00**	**10,469.00**	**10,469.00**
2914 911 WIRELESS SERVICE HOLDING FUND TOTALS							
	TOTAL EXPENDITURES	47,747.83		45,004.46			
	TOTAL BUDGET OF EXPENDITURES		55,474.00		10,469.00	10,469.00	10,469.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		55,474.00		10,469.00	10,469.00	10,469.00

KEARNEY COUNTY JUVENILE SERVICES AID

					Code	Description
				Fund	2975	JUVENILE SERVICES AID
				Function	970	MISCELLANEOUS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0300	SALARY	0.00	0.00	0.00	48,600.00	48,600.00	48,600.00
1-0803	BLUE CROSS	0.00	0.00	0.00	14,810.00	14,810.00	14,810.00
1-0804	LIFE & DISABILITY	0.00	0.00	0.00	193.00	193.00	193.00
1-0901	RETIREMENT	0.00	0.00	0.00	3,300.00	3,300.00	3,300.00
1-1000	SOCIAL SECURITY	0.00	0.00	0.00	3,400.00	3,400.00	3,400.00
1-1200	SELF FUNDED DEDUCTIBLE	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***72,803.00***	***72,803.00***	***72,803.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	0.00	0.00	50.00	50.00	50.00
2-0200	TELEPHONE	0.00	0.00	0.00	600.00	600.00	600.00
2-1012	PRINT & PUBLISH	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	150.00	150.00	150.00
2-1702	LODGING	0.00	0.00	0.00	500.00	500.00	500.00
2-1704	MILEAGE	0.00	0.00	0.00	3,100.00	3,100.00	3,100.00
2-1751	DUES, REGISTRATIONS, ETC.	0.00	0.00	0.00	500.00	500.00	500.00
2-2502	PROFESSIONAL FEES	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***6,900.00***	***6,900.00***	***6,900.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	100.00	100.00	100.00
3-0111	FOOD & BEVERAGES	0.00	0.00	0.00	300.00	300.00	300.00
3-0120	PROGRAM SUPPLIES	0.00	0.00	0.00	1,551.00	1,551.00	1,551.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***1,951.00***	***1,951.00***	***1,951.00***
	Equipment Rental						
4-0501	OFFICE RENT	0.00	0.00	0.00	4,100.00	4,100.00	4,100.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***4,100.00***	***4,100.00***	***4,100.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	100.00	100.00	100.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	100.00	100.00	100.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***200.00***	***200.00***	***200.00***
2975-970 MISCELLANEOUS TOTAL		**0.00**	**0.00**	**0.00**	**85,954.00**	**85,954.00**	**85,954.00**
2975 JUVENILE SERVICES AID TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		85,954.00	85,954.00	85,954.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		85,954.00	85,954.00	85,954.00

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY HOSPITAL BOND

	Code	Description
Fund	3100	HOSPITAL BOND
Function	771	HOSPITAL BOND FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0210	HOSPITAL BUILDING	0.00	678.00	0.00	678.00	678.00	678.00
	Capital Outlay Totals	***0.00***	***678.00***	***0.00***	***678.00***	***678.00***	***678.00***
	Debt Service						
6-0100	PRINCIPAL	715,000.00	740,000.00	740,000.00	650,000.00	650,000.00	650,000.00
6-0200	INTEREST	143,250.00	116,493.00	116,492.50	96,300.00	96,300.00	96,300.00
6-0700	OTHER DEBT PAYMENTS	1,000.00	2,000.00	1,000.00	2,000.00	2,000.00	2,000.00
	Debt Service Totals	***859,250.00***	***858,493.00***	***857,492.50***	***748,300.00***	***748,300.00***	***748,300.00***
3100-771 HOSPITAL BOND FUND TOTAL		**859,250.00**	**859,171.00**	**857,492.50**	**748,978.00**	**748,978.00**	**748,978.00**
3100 HOSPITAL BOND TOTALS							
	TOTAL EXPENDITURES	859,250.00		857,492.50			
	TOTAL BUDGET OF EXPENDITURES		859,171.00		748,978.00	748,978.00	748,978.00
	NECESSARY CASH RESERVE		184,839.00		231,658.00	231,658.00	231,658.00
	TOTAL REQUIREMENTS		1,044,010.00		980,636.00	980,636.00	980,636.00

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KEARNEY COUNTY HOSPITAL

		Code	Description
	Fund	5000	HOSPITAL
	Function	771	HOSPITAL

Line Item	Description	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						
2-5602	NURSE STA-MED/SURG ACUTE	1,811,093.00	1,907,900.00	2,138,750.31	2,140,000.00	2,140,000.00	2,140,000.00
2-5617	RESPIRATORY SERVICES	33,806.00	37,000.00	37,712.57	40,000.00	40,000.00	40,000.00
2-5621	SURGICAL SERVICES	1,416,113.00	1,507,725.00	1,635,277.96	1,700,000.00	1,700,000.00	1,700,000.00
2-5623	EMERGENCY SERVICES	823,875.00	853,250.00	912,305.86	1,025,000.00	1,025,000.00	1,025,000.00
2-5625	CENTRAL SERVICES	67,280.00	69,725.00	72,568.67	80,000.00	80,000.00	80,000.00
2-5701	LABORATORY SERVICES	812,009.00	865,000.00	821,163.26	900,000.00	900,000.00	900,000.00
2-5703	ELECTRODIAGNOSIS	19,045.00	15,000.00	20,857.37	24,698.00	24,698.00	24,698.00
2-5704	RADIOLOGY - DIAGNOSTIC	685,936.00	761,500.00	806,459.41	835,000.00	835,000.00	835,000.00
2-5707	PHARMACY	2,541,360.00	2,402,590.00	2,785,169.94	2,800,000.00	2,800,000.00	2,800,000.00
2-5709	REHABILITATION SERVICE	1,166,622.00	1,228,115.00	1,323,957.41	1,350,000.00	1,350,000.00	1,350,000.00
2-5712	CLINIC SERVICES	2,838,769.00	2,934,500.00	3,154,411.89	3,500,000.00	3,500,000.00	3,500,000.00
2-5718	MED RECORD/LIBRARY SERVICE	525,970.00	591,600.00	551,056.43	685,000.00	685,000.00	685,000.00
2-5805	DIETARY SERVICE	330,231.00	361,080.00	345,162.66	350,000.00	350,000.00	350,000.00
2-5807	PLANT MAINTENANCE	553,420.00	575,700.00	595,111.20	610,000.00	610,000.00	610,000.00
2-5809	HOUSEKEEPING SERVICE	289,805.00	322,430.00	323,251.56	380,000.00	380,000.00	380,000.00
2-5831	ADMINISTRATIVE SERVICES	1,686,315.00	1,818,485.00	1,772,417.65	1,950,000.00	1,950,000.00	1,950,000.00
2-5851	DEPRECIATION/LEASE/RENT	1,550,791.00	1,594,000.00	1,709,747.08	2,000,000.00	2,000,000.00	2,000,000.00
2-5861	INSURANCE	438,612.00	471,300.00	487,834.51	490,000.00	490,000.00	490,000.00
	Operating Expenses Totals	***17,591,052.00***	***18,316,900.00***	***19,493,215.74***	***20,859,698.00***	***20,859,698.00***	***20,859,698.00***
	Capital Outlay						
5-0210	HOSPITAL BLDG-IMPROVEMENTS	47,633.00	58,700.00	106,453.00	111,500.00	111,500.00	111,500.00
5-0800	MEDICAL & HOSPITAL EQUIP	119,313.88	676,400.00	744,021.49	755,000.00	755,000.00	755,000.00
	Capital Outlay Totals	***166,946.88***	***735,100.00***	***850,474.49***	***866,500.00***	***866,500.00***	***866,500.00***
5000-771 HOSPITAL TOTAL		**17,757,998.88**	**19,052,000.00**	**20,343,690.23**	**21,726,198.00**	**21,726,198.00**	**21,726,198.00**
5000 HOSPITAL TOTALS							
	TOTAL EXPENDITURES	17,757,998.88		20,343,690.23			
	TOTAL BUDGET OF EXPENDITURES		19,052,000.00		21,726,198.00	21,726,198.00	21,726,198.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		19,052,000.00		21,726,198.00	21,726,198.00	21,726,198.00

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KEARNEY COUNTY CENTRAL COMMUNICATIONS

		Code	Description
	Fund	5905	CENTRAL COMMUNICATIONS
	Function	653	CENTRAL COMMUNICATIONS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
1-0318	COMMUNICATION SALARY	141,840.60	155,450.00	143,160.11	160,115.00	160,115.00	160,115.00
1-0418	PT DISPATCHER	10,296.48	24,597.00	20,751.76	25,334.00	25,334.00	25,334.00
1-0500	OVERTIME	20,428.03	24,705.00	17,783.16	25,335.00	25,335.00	25,335.00
1-0600	VACATION PAY	0.00	629.00	1,169.06	645.00	645.00	645.00
1-0700	SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMENS COMPENSATION	2,250.00	2,451.00	2,451.00	2,461.00	2,461.00	2,461.00
1-0803	BLUE CROSS INSURANCE	57,024.85	78,000.00	78,129.58	80,340.00	80,340.00	80,340.00
1-0901	RETIREMENT	12,923.19	15,000.00	13,655.86	15,000.00	15,000.00	15,000.00
1-1000	SOCIAL SECURITY	13,946.89	17,000.00	14,444.58	17,000.00	17,000.00	17,000.00
1-1100	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-1200	SELF FUNDED DEDUCTIBLE	5,642.71	8,000.00	13,254.62	9,000.00	9,000.00	9,000.00
	Personal Services Totals	***279,352.75***	***340,832.00***	***319,799.73***	***350,230.00***	***350,230.00***	***350,230.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICE	7,395.98	10,500.00	8,010.98	10,500.00	10,500.00	10,500.00
2-0201	TELETYPE SERVICE	6,452.80	6,500.00	6,811.20	6,800.00	6,800.00	6,800.00
2-0500	UTILITIES	1,495.35	2,000.00	859.72	2,000.00	2,000.00	2,000.00
2-0601	GENERAL LIABILITY	442.00	484.00	484.00	514.00	514.00	514.00
2-0614	BUILDING & CONTENTS INSURANCE	3,530.00	3,314.00	3,314.00	3,761.00	3,761.00	3,761.00
2-1012	PRINT & PUBLISH	82.40	200.00	0.00	0.00	0.00	0.00
2-1210	RADIO & OFFICE EQUIP REPAIR	1,106.86	3,012.00	100.00	3,000.00	3,000.00	3,000.00
2-1300	BUILDING REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	413.40	1,350.00	1,478.68	1,350.00	1,350.00	1,350.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	DUES REGIS SUB	1,695.00	1,500.00	2,125.32	2,000.00	2,000.00	2,000.00
2-2544	MAINTENANCE AGREEMENTS	3,360.00	4,000.00	3,360.00	3,500.00	3,500.00	3,500.00
2-9900	MISC	0.00	650.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***25,973.79***	***33,510.00***	***26,543.90***	***33,425.00***	***33,425.00***	***33,425.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,473.24	1,500.00	1,784.69	1,500.00	1,500.00	1,500.00
3-0209	FUEL	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***1,473.24***	***1,500.00***	***1,784.69***	***1,500.00***	***1,500.00***	***1,500.00***
	Equipment Rental						

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY CENTRAL COMMUNICATIONS

		Code	Description
	Fund	5905	CENTRAL COMMUNICATIONS
	Function	653	CENTRAL COMMUNICATIONS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
4-0200	OFFICE EQUIPMENT RENTAL	0.00	400.00	0.00	400.00	400.00	400.00
	Equipment Rental Totals	***0.00***	***400.00***	***0.00***	***400.00***	***400.00***	***400.00***
	Capital Outlay						
5-0555	911 EQUIP	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	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***
5905-653 CENTRAL COMMUNICATIONS TOTAL		**306,799.78**	**376,242.00**	**348,128.32**	**385,555.00**	**385,555.00**	**385,555.00**
5905 CENTRAL COMMUNICATIONS TOTALS							
	TOTAL EXPENDITURES	306,799.78		348,128.32			
	TOTAL BUDGET OF EXPENDITURES		376,242.00		385,555.00	385,555.00	385,555.00
	NECESSARY CASH RESERVE		45,000.00		34,000.00	34,000.00	34,000.00
	TOTAL REQUIREMENTS		421,242.00		419,555.00	419,555.00	419,555.00

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KEARNEY 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	**FUND BALANCE**	**1,431,978.02**	**1,291,469.58**	**1,291,469.58**	**1,250,366.61**	**1,250,366.61**	**1,250,366.61**
	Taxes						
300-00	REAL & PERSONAL TAXES	2,846,282.38	3,337,692.00	2,984,412.06	3,374,218.00	3,374,218.00	3,374,218.00
304-00	MOTOR VEHICLE TAXES	430,011.11	390,000.00	436,727.86	400,000.00	400,000.00	400,000.00
	Taxes Totals	***3,276,293.49***	***3,727,692.00***	***3,421,139.92***	***3,774,218.00***	***3,774,218.00***	***3,774,218.00***
	Licenses and Permits						
321-01	TRAILER COURT - LICENSE	40.00	35.00	30.00	35.00	35.00	35.00
325-01	BUILDING PERMITS	1,025.00	1,000.00	1,725.00	1,000.00	1,000.00	1,000.00
	Licenses and Permits Totals	***1,065.00***	***1,035.00***	***1,755.00***	***1,035.00***	***1,035.00***	***1,035.00***
	Intergovernmental Federal						
331-01	CHILD SUPP.ENFORCEMENT-DIST.COURT	6,325.24	6,500.00	0.00	6,500.00	6,500.00	6,500.00
331-02	CHILD SUPPORT ENFORCEMENT-ATTORNEY	46,099.83	40,000.00	34,573.81	40,000.00	40,000.00	40,000.00
331-03	CHILD SUPPORT INCENTIVE PAYMENTS	20,893.26	0.00	26,612.04	0.00	0.00	0.00
331-04	IV-D CHILD SUPP ENFORCE INCENT-ATTY	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Intergovernmental Federal Totals	***73,318.33***	***51,500.00***	***61,185.85***	***51,500.00***	***51,500.00***	***51,500.00***
	Intergovernmental State						
340-01	STATE GRANT	60.77	0.00	0.00	0.00	0.00	0.00
340-02	TIRE RECYCLING GRANT	0.00	10,000.00	30,369.14	10,000.00	10,000.00	10,000.00
341-80	JUVENILE SERVICES GRANT-STATE	0.00	68,912.00	65,083.39	0.00	0.00	0.00
344-01	HOMESTEAD EXEMPTION	43,265.36	0.00	43,246.30	0.00	0.00	0.00
344-05	TAX CREDIT	289,475.12	0.00	356,201.92	0.00	0.00	0.00
345-02	INSURANCE TAX ALLOCATION	23,626.27	20,000.00	24,923.31	20,000.00	20,000.00	20,000.00
345-03	AIRLINE TAX	4,968.71	4,000.00	3,946.86	4,000.00	4,000.00	4,000.00
346-01	PRO-RATE FUND	6,732.35	5,000.00	6,984.89	5,000.00	5,000.00	5,000.00
346-02	CARLINE TAX	1,146.56	1,000.00	1,002.88	1,000.00	1,000.00	1,000.00
347-11	SURVEYING FEES (FROM STATE)	12,600.00	0.00	9,900.00	0.00	0.00	0.00
349-03	CIVIL DEFENSE	48,851.45	40,000.00	34,770.62	40,000.00	40,000.00	40,000.00
	Intergovernmental State Totals	***430,726.59***	***148,912.00***	***576,429.31***	***80,000.00***	***80,000.00***	***80,000.00***
	Other Intergovernmental						
353-01	1957 IN LIEU	48.16	48.42	48.16	48.39	48.39	48.39
353-02	5% IN LIEU	13,622.76	12,000.00	13,042.82	12,000.00	12,000.00	12,000.00
	Other Intergovernmental Totals	***13,670.92***	***12,048.42***	***13,090.98***	***12,048.39***	***12,048.39***	***12,048.39***
	County Treasurer						
360-01	DRIVERS LICENSE FEES	1,255.25	1,500.00	1,529.75	1,500.00	1,500.00	1,500.00
360-02	CO ISSUANCE & HANDLING FEE	35,706.82	30,000.00	33,277.90	30,000.00	30,000.00	30,000.00
360-04	REDEMPTION FEES	242.00	0.00	110.00	50.00	50.00	50.00
360-05	DISTRESS WARRANTS	42.00	0.00	52.00	50.00	50.00	50.00
360-06	TAX SALE FEES	480.00	0.00	0.00	0.00	0.00	0.00

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"See Summary of Significant Forecast Assumptions"

KEARNEY 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	205.00	200.00	185.00	200.00	200.00	200.00
361-01	HOMESTEAD EXEMPTION COMMISSIONS	4,734.88	3,200.00	4,719.68	3,500.00	3,500.00	3,500.00
361-02	TAX CREDIT COMMISSION	25,229.92	20,000.00	30,457.40	21,000.00	21,000.00	21,000.00
361-03	SALES TAX CO SHARE	8,801.60	6,000.00	9,005.75	6,500.00	6,500.00	6,500.00
361-08	MOTOR VEH FEE COMM	13,868.80	10,000.00	14,093.90	12,000.00	12,000.00	12,000.00
363-01	COMMISSIONS	220,733.27	205,000.00	192,026.64	200,000.00	200,000.00	200,000.00
365-01	MISC FEES AND COMMISSIONS	40.00	0.00	0.00	0.00	0.00	0.00
	County Treasurer Totals	***311,339.54***	***275,900.00***	***285,458.02***	***274,800.00***	***274,800.00***	***274,800.00***
	County Clerk						
371-01	REGULAR FEES	27,007.84	25,000.00	30,871.92	26,000.00	26,000.00	26,000.00
371-02	DOC STAMP-25%	41,312.37	30,000.00	40,511.94	32,000.00	32,000.00	32,000.00
371-03	INTEREST ON CHECKING ACCOUNT	207.10	150.00	272.38	160.00	160.00	160.00
371-04	ADVERTISING FEES LIQ LIC	20.51	20.00	20.94	20.00	20.00	20.00
371-05	MARRIAGE LICENSE FEE	800.00	700.00	825.00	725.00	725.00	725.00
	County Clerk Totals	***69,347.82***	***55,870.00***	***72,502.18***	***58,905.00***	***58,905.00***	***58,905.00***
	Clerk of the District Court						
380-01	EARNED FEES	1,640.00	1,500.00	1,800.00	1,500.00	1,500.00	1,500.00
380-03	COURT COSTS RETURNED	1,399.08	1,000.00	1,089.62	1,000.00	1,000.00	1,000.00
380-05	NOW ACCOUNT INTEREST	20.39	25.00	47.39	25.00	25.00	25.00
381-01	BAIL BOND COSTS - 10/%	250.00	0.00	3,050.00	100.00	100.00	100.00
383-00	PASSPORT FEES	2,555.00	2,000.00	2,870.00	2,000.00	2,000.00	2,000.00
	Clerk of the District Court Totals	***5,864.47***	***4,525.00***	***8,857.01***	***4,625.00***	***4,625.00***	***4,625.00***
	County Court						
390-02	MISC FEES-CO COURT	4,201.77	0.00	2,490.23	500.00	500.00	500.00
390-03	Alcohol/Drug Testing	0.00	0.00	195.00	0.00	0.00	0.00
391-02	WORK RELEASE	0.00	0.00	128.00	0.00	0.00	0.00
	County Court Totals	***4,201.77***	***0.00***	***2,813.23***	***500.00***	***500.00***	***500.00***
	Election Commissioner						
393-02	ELECTION COSTS RECOVERED	0.00	7,500.00	9,906.82	7,500.00	7,500.00	7,500.00
393-03	POLITICAL FILING FEES	900.00	0.00	0.00	0.00	0.00	0.00
	Election Commissioner Totals	***900.00***	***7,500.00***	***9,906.82***	***7,500.00***	***7,500.00***	***7,500.00***
	County Sheriff						
395-01	SERVICE FEES-SHERIFF	10,570.55	10,000.00	9,951.93	10,000.00	10,000.00	10,000.00
395-02	MILEAGE & COSTS	5,901.67	4,500.00	7,421.26	5,000.00	5,000.00	5,000.00
395-04	BREATH ANALYZER FEES	0.00	0.00	60.00	0.00	0.00	0.00
395-10	VEHICLE INSPECTIONS	1,900.00	1,700.00	2,260.00	1,800.00	1,800.00	1,800.00
395-13	FIREARM APPLICATION	580.00	500.00	530.00	500.00	500.00	500.00
395-14	FINGERPRINT CHARGES	150.00	0.00	110.00	50.00	50.00	50.00

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"See Summary of Significant Forecast Assumptions"

KEARNEY 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)
395-15	MISCELLANEOUS REVENUE	536.15	0.00	0.00	0.00	0.00	0.00
	County Sheriff Totals	***19,638.37***	***16,700.00***	***20,333.19***	***17,350.00***	***17,350.00***	***17,350.00***
	County Attorney						
396-01	CHECK COLLECTION FEES-ATTY	10.00	0.00	60.00	0.00	0.00	0.00
396-04	CO ATTY-MISC COSTS & REFUNDS	0.00	0.00	5.00	0.00	0.00	0.00
396-08	PRETRIAL DIVERSION	0.00	3,750.00	1,275.00	3,000.00	3,000.00	3,000.00
	County Attorney Totals	***10.00***	***3,750.00***	***1,340.00***	***3,000.00***	***3,000.00***	***3,000.00***
	Other Fees and Miscellaneous						
406-01	VENDING MACHINES	341.30	300.00	435.30	350.00	350.00	350.00
450-02	PHOTOCOPIES	9.50	25.00	58.00	25.00	25.00	25.00
450-03	POSTAGE	2,370.53	500.00	121.12	500.00	500.00	500.00
450-07	FAX	2.00	0.00	0.00	0.00	0.00	0.00
470-01	OVERLOAD FINES	531.25	300.00	156.25	300.00	300.00	300.00
470-06	DISTRICT COURT FINES	100.00	0.00	0.00	0.00	0.00	0.00
473-03	WITNESS FEES REIMBURSED	199.00	0.00	0.00	0.00	0.00	0.00
474-03	DIST JUDGE COST REIMBURSEMENT	69,907.72	70,000.00	69,925.31	70,000.00	70,000.00	70,000.00
500-01	RENTAL	1,400.00	1,400.00	1,615.36	1,400.00	1,400.00	1,400.00
510-01	INTEREST	192,199.33	200,000.00	248,162.61	200,000.00	200,000.00	200,000.00
510-04	IMPREST ACCOUNT INTEREST	278.02	200.00	519.30	250.00	250.00	250.00
530-01	SALE OF SURPLUS EQUIPMENT	11,264.00	0.00	0.00	0.00	0.00	0.00
531-03	INSURANCE DIVIDEND REFUND	16,317.00	0.00	15,280.00	0.00	0.00	0.00
532-03	MISCELLANEOUS REFUNDS	907.81	0.00	1,162.97	100.00	100.00	100.00
532-05	PETTY CASH FUND	-722.00	0.00	0.00	0.00	0.00	0.00
532-08	JOINT PUBLIC HEARING REIMBURSEMENTS	624.35	1,000.00	94.00	500.00	500.00	500.00
533-01	ONE TIME REVENUE	1,056.50	0.00	26.43	0.00	0.00	0.00
534-02	SPECIFIC DONATION-JUV DIV	0.00	12,000.00	12,000.00	0.00	0.00	0.00
540-01	MISC REVENUE	33.40	0.00	57.42	25.00	25.00	25.00
	Other Fees and Miscellaneous Totals	***296,819.71***	***285,725.00***	***349,614.07***	***273,450.00***	***273,450.00***	***273,450.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**3,088,891.65**	**2,544,935.00**	**3,131,483.10**	**2,435,080.00**	**2,435,080.00**	**2,435,080.00**
	TOTAL PROPERTY TAXES	**2,846,282.38**	**3,337,692.00**	**2,984,412.06**	**3,374,218.00**	**3,374,218.00**	**3,374,218.00**
	TOTAL REVENUE AVAILABLE	**5,935,174.03**	**5,882,627.00**	**6,115,895.16**	**5,809,298.00**	**5,809,298.00**	**5,809,298.00**
	Less: EXPENDITURES	**4,643,704.45**	**5,682,627.00**	**4,865,528.55**			
	BALANCE FORWARD/CASH RESERVE	**1,291,469.58**	**200,000.00**	**1,250,366.61**			

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY COUNTY ROAD REVENUE						Code	Description
					Fund	0300	COUNTY ROAD
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**1,254,980.02**	**1,713,880.00**	**1,713,880.00**	**1,945,600.37**	**1,945,600.37**	**1,945,600.37**
	Intergovernmental Federal						
334-02	NATURAL DISASTER	15,900.74	0.00	5,300.26	0.00	0.00	0.00
336-01	U S FISH & WILDLIFE	3,920.00	3,920.00	0.00	3,920.00	3,920.00	3,920.00
	Intergovernmental Federal Totals	***19,820.74***	***3,920.00***	***5,300.26***	***3,920.00***	***3,920.00***	***3,920.00***
	Intergovernmental State						
346-03	MV FEE FROM STATE	112,316.97	100,000.00	111,232.45	100,000.00	100,000.00	100,000.00
347-01	HIWAY ALLOC	1,575,374.43	1,704,396.00	1,651,595.37	1,704,396.00	1,704,396.00	1,704,396.00
347-02	INCENTIVE-HIWAY SUPT	9,000.00	9,000.00	8,625.00	9,000.00	9,000.00	9,000.00
347-05	HIGHWAY ALLOCATION-HEARTWELL-NORMAN	29,575.53	28,000.00	29,470.88	28,000.00	28,000.00	28,000.00
347-50	HWY STREET BUYBACK PRG (STP)	141,939.57	133,574.00	133,574.24	138,176.00	138,176.00	138,176.00
347-60	HIGHWAY BRIDGE PROGRAM	22,350.61	15,400.00	15,399.49	16,545.00	16,545.00	16,545.00
	Intergovernmental State Totals	***1,890,557.11***	***1,990,370.00***	***1,949,897.43***	***1,996,117.00***	***1,996,117.00***	***1,996,117.00***
	Other Intergovernmental						
353-01	1957 IN LIEU	3.44	3.00	3.44	3.63	3.63	3.63
	Other Intergovernmental Totals	***3.44***	***3.00***	***3.44***	***3.63***	***3.63***	***3.63***
	County Treasurer						
361-03	road sales tax	2,008.19	3,000.00	1,963.34	2,000.00	2,000.00	2,000.00
	County Treasurer Totals	***2,008.19***	***3,000.00***	***1,963.34***	***2,000.00***	***2,000.00***	***2,000.00***
	Other Fees and Miscellaneous						
530-01	SALE SURPLUS EQUIPMENT	5,984.00	0.00	0.00	0.00	0.00	0.00
530-05	LABOR & SUPPLIES	23,575.28	24,997.00	24,274.32	24,997.00	24,997.00	24,997.00
532-03	REFUNDS-MISC	666.04	0.00	1,447.51	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***30,225.32***	***24,997.00***	***25,721.83***	***24,997.00***	***24,997.00***	***24,997.00***
	Transfers						
590-02	INTERFUND TRANSFER	720,138.00	842,870.00	842,870.00	839,674.00	839,674.00	839,674.00
	Transfers Totals	***720,138.00***	***842,870.00***	***842,870.00***	***839,674.00***	***839,674.00***	***839,674.00***
	TOTAL REVENUE AVAILABLE	**3,917,732.82**	**4,579,040.00**	**4,539,636.30**	**4,812,312.00**	**4,812,312.00**	**4,812,312.00**
	Less: EXPENDITURES	**2,203,852.82**	**4,379,040.00**	**2,594,035.93**			
	BALANCE FORWARD/CASH RESERVE	**1,713,880.00**	**200,000.00**	**1,945,600.37**			

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KEARNEY COUNTY VISITORS PROMOTION REVENUE

					Code	Description
				Fund	0990	VISITORS PROMOTION
				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**	**30,016.81**	**45,089.09**	**45,089.09**	**63,279.03**	**63,279.03**	**63,279.03**
	Taxes						
315-03	VISITOR'S PROMO	15,072.28	10,010.91	18,189.94	15,000.97	15,000.97	15,000.97
	Taxes Totals	***15,072.28***	***10,010.91***	***18,189.94***	***15,000.97***	***15,000.97***	***15,000.97***
	TOTAL REVENUE AVAILABLE	**45,089.09**	**55,100.00**	**63,279.03**	**78,280.00**	**78,280.00**	**78,280.00**
	Less: EXPENDITURES	**0.00**	**55,100.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**45,089.09**	**0.00**	**63,279.03**			

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KEARNEY COUNTY ROD PRESERV. & MODERN. FUND REVENUE

					Code	Description
				Fund	1150	ROD PRESERV. & MODERN. 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**	**8,107.68**	**7,775.72**	**7,775.72**	**10,245.12**	**10,245.12**	**10,245.12**
	Register of Deeds						
394-01	FILING & RECORDING FEES	4,424.00	4,500.28	4,753.00	4,800.88	4,800.88	4,800.88
	Register of Deeds Totals	***4,424.00***	***4,500.28***	***4,753.00***	***4,800.88***	***4,800.88***	***4,800.88***
	TOTAL REVENUE AVAILABLE	**12,531.68**	**12,276.00**	**12,528.72**	**15,046.00**	**15,046.00**	**15,046.00**
	Less: EXPENDITURES	**4,755.96**	**12,276.00**	**2,283.60**			
	BALANCE FORWARD/CASH RESERVE	**7,775.72**	**0.00**	**10,245.12**			

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KEARNEY COUNTY EMPLOYMENT SECURITY REVENUE

					Code	Description
				Fund	1200	EMPLOYMENT SECURITY
				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**	**15,798.64**	**15,798.64**	**15,798.64**	**15,798.64**	**15,798.64**	**15,798.64**
	Intergovernmental State						
346-01	PRO RATE FUND	0.00	1.36	0.00	1.36	1.36	1.36
	Intergovernmental State Totals	***0.00***	***1.36***	***0.00***	***1.36***	***1.36***	***1.36***
	TOTAL REVENUE AVAILABLE	**15,798.64**	**15,800.00**	**15,798.64**	**15,800.00**	**15,800.00**	**15,800.00**
	Less: EXPENDITURES	**0.00**	**15,800.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**15,798.64**	**0.00**	**15,798.64**			

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KEARNEY COUNTY RELIEF POOR REVENUE

		Code	Description
	Fund	1500	RELIEF POOR
	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**	**22,833.65**	**21,027.09**	**21,027.09**	**21,030.53**	**21,030.53**	**21,030.53**
	Other Intergovernmental						
353-01	1957 IN LIEU	3.44	2.91	3.44	3.47	3.47	3.47
	Other Intergovernmental Totals	***3.44***	***2.91***	***3.44***	***3.47***	***3.47***	***3.47***
	TOTAL REVENUE AVAILABLE	**22,837.09**	**21,030.00**	**21,030.53**	**21,034.00**	**21,034.00**	**21,034.00**
	Less: EXPENDITURES	**1,810.00**	**21,030.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**21,027.09**	**0.00**	**21,030.53**			

KEARNEY COUNTY OPIOID RECOVERY FUND REVENUE

					Code	Description
				Fund	2320	OPIOID RECOVERY FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**6,114.85**	**20,800.67**	**20,800.67**	**29,839.02**	**29,839.02**	**29,839.02**
	Intergovernmental Federal						
339-01	National Opioids Settlement	14,685.82	15,000.33	9,038.35	12,000.98	12,000.98	12,000.98
	Intergovernmental Federal Totals	***14,685.82***	***15,000.33***	***9,038.35***	***12,000.98***	***12,000.98***	***12,000.98***
	TOTAL REVENUE AVAILABLE	**20,800.67**	**35,801.00**	**29,839.02**	**41,840.00**	**41,840.00**	**41,840.00**
	Less: EXPENDITURES	**0.00**	**35,801.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**20,800.67**	**0.00**	**29,839.02**			

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KEARNEY 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**	**2,937.76**	**1,739.20**	**1,739.20**	**2,303.35**	**2,303.35**	**2,303.35**
	County Attorney						
396-08	PRETRIAL DIVERSION	1,395.00	1,200.80	840.00	840.00	840.00	840.00
	County Attorney Totals	***1,395.00***	***1,200.80***	***840.00***	***840.00***	***840.00***	***840.00***
	TOTAL REVENUE AVAILABLE	**4,332.76**	**2,940.00**	**2,579.20**	**3,143.35**	**3,143.35**	**3,143.35**
	Less: EXPENDITURES	**2,593.56**	**2,940.00**	**275.85**			
	BALANCE FORWARD/CASH RESERVE	**1,739.20**	**0.00**	**2,303.35**			

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KEARNEY COUNTY CO DRUG LAW ENFORCEMENT REVENUE

		Code	Description
		Fund	2360	CO DRUG LAW ENFORCEMENT
		Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**267.10**	**260.56**	**260.56**	**260.56**	**260.56**	**260.56**
	Other Fees and Miscellaneous						
475-04	DRUG LAW ENFORCEMENT-ATTY	0.00	0.44	0.00	0.44	0.44	0.44
	Other Fees and Miscellaneous Totals	***0.00***	***0.44***	***0.00***	***0.44***	***0.44***	***0.44***
	TOTAL REVENUE AVAILABLE	**267.10**	**261.00**	**260.56**	**261.00**	**261.00**	**261.00**
	Less: EXPENDITURES	**6.54**	**261.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**260.56**	**0.00**	**260.56**			

KEARNEY COUNTY COVID AMERICAN RESCUE PLAN REVENUE

					Code	Description
				Fund	2580	COVID AMERICAN RESCUE PLAN
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**897,790.89**	**220,268.16**	**220,268.16**	**15,484.48**	**15,484.48**	**15,484.48**
	Other Fees and Miscellaneous						
510-08	American Rescue Plan Interest	8,078.38	3,001.84	3,069.53	0.52	0.52	0.52
	Other Fees and Miscellaneous Totals	***8,078.38***	***3,001.84***	***3,069.53***	***0.52***	***0.52***	***0.52***
	TOTAL REVENUE AVAILABLE	**905,869.27**	**223,270.00**	**223,337.69**	**15,485.00**	**15,485.00**	**15,485.00**
	Less: EXPENDITURES	**685,601.11**	**223,270.00**	**207,853.21**			
	BALANCE FORWARD/CASH RESERVE	**220,268.16**	**0.00**	**15,484.48**			

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY LATCF LOCAL ASSIST & TRIBAL CONSISTENCY REVENUE

					Code	Description
				Fund	2585	LATCF Local Assist & Tribal Consistency
				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**	**50,016.11**	**100,063.10**	**100,063.10**	**4,913.70**	**4,913.70**	**4,913.70**
	Intergovernmental Federal						
339-01	Local Assist & Tribal Consistency	50,000.00	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***50,000.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
510-01	LATCF Interest	46.99	4,751.90	4,850.60	0.30	0.30	0.30
	Other Fees and Miscellaneous Totals	***46.99***	***4,751.90***	***4,850.60***	***0.30***	***0.30***	***0.30***
	TOTAL REVENUE AVAILABLE	**100,063.10**	**104,815.00**	**104,913.70**	**4,914.00**	**4,914.00**	**4,914.00**
	Less: EXPENDITURES	**0.00**	**104,815.00**	**100,000.00**			
	BALANCE FORWARD/CASH RESERVE	**100,063.10**	**0.00**	**4,913.70**			

KEARNEY COUNTY INHERITANCE TAX REVENUE

					Code	Description
				Fund	2700	INHERITANCE TAX
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**3,904,617.35**	**4,340,447.08**	**4,340,447.08**	**4,249,235.17**	**4,249,235.17**	**4,249,235.17**
	Taxes						
310-01	INHERITANCE TAX	766,594.77	600,000.92	660,589.12	600,000.83	600,000.83	600,000.83
310-02	INHERITANCE TAX INTEREST	14,219.51	0.00	10,150.74	0.00	0.00	0.00
	Taxes Totals	***780,814.28***	***600,000.92***	***670,739.86***	***600,000.83***	***600,000.83***	***600,000.83***
	TOTAL REVENUE AVAILABLE	**4,685,431.63**	**4,940,448.00**	**5,011,186.94**	**4,849,236.00**	**4,849,236.00**	**4,849,236.00**
	Less: EXPENDITURES	**344,984.55**	**4,940,448.00**	**761,951.77**			
	BALANCE FORWARD/CASH RESERVE	**4,340,447.08**	**0.00**	**4,249,235.17**			

KEARNEY 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	**FUND BALANCE**	**0.00**	**472.10**	**472.10**	**7,439.47**	**7,439.47**	**7,439.47**
	Intergovernmental State						
349-60	911 ENHANCED WIRELESS SERVICE	35,306.59	35,527.90	42,967.43	45,000.53	45,000.53	45,000.53
	Intergovernmental State Totals	***35,306.59***	***35,527.90***	***42,967.43***	***45,000.53***	***45,000.53***	***45,000.53***
	TOTAL REVENUE AVAILABLE	**35,306.59**	**36,000.00**	**43,439.53**	**52,440.00**	**52,440.00**	**52,440.00**
	Less: EXPENDITURES	**34,834.49**	**36,000.00**	**36,000.06**			
	BALANCE FORWARD/CASH RESERVE	**472.10**	**0.00**	**7,439.47**			

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY 911 WIRELESS SERVICE HOLDING FUND REVENUE

		Code	Description
	Fund	2914	911 WIRELESS SERVICE HOLDING 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**	**103,221.13**	**55,473.30**	**55,473.30**	**10,468.84**	**10,468.84**	**10,468.84**
	County Treasurer						
363-01	COMMISSION	0.00	0.70	0.00	0.16	0.16	0.16
	County Treasurer Totals	***0.00***	***0.70***	***0.00***	***0.16***	***0.16***	***0.16***
	TOTAL REVENUE AVAILABLE	**103,221.13**	**55,474.00**	**55,473.30**	**10,469.00**	**10,469.00**	**10,469.00**
	Less: EXPENDITURES	**47,747.83**	**55,474.00**	**45,004.46**			
	BALANCE FORWARD/CASH RESERVE	**55,473.30**	**0.00**	**10,468.84**			

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY JUVENILE SERVICES AID REVENUE

		Code	Description
	Fund	2975	JUVENILE SERVICES AID
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Intergovernmental State						
341-80	JUVENILE SERVICES GRANT-STA	0.00	0.00	0.00	72,454.00	72,454.00	72,454.00
	Intergovernmental State Totals	***0.00***	***0.00***	***0.00***	***72,454.00***	***72,454.00***	***72,454.00***
	County Attorney						
396-08	PRETRIAL DIVERSION	0.00	0.00	0.00	12,000.00	12,000.00	12,000.00
	County Attorney Totals	***0.00***	***0.00***	***0.00***	***12,000.00***	***12,000.00***	***12,000.00***
	Other Fees and Miscellaneous						
534-02	SPECIFIC DONATION-JUV DIV	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***0.00***	***1,500.00***	***1,500.00***	***1,500.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**0.00**	**0.00**	**85,954.00**	**85,954.00**	**85,954.00**
	Less: EXPENDITURES	**0.00**	**0.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY HOSPITAL BOND REVENUE

		Code	Description
	Fund	3100	HOSPITAL 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)
271-00	**FUND BALANCE**	**293,812.56**	**293,708.09**	**293,708.09**	**229,934.54**	**229,934.54**	**229,934.54**
	Taxes						
300-00	PROPERTY TAXES	767,064.07	745,000.00	699,595.00	746,000.00	746,000.00	746,000.00
	Taxes Totals	***767,064.07***	***745,000.00***	***699,595.00***	***746,000.00***	***746,000.00***	***746,000.00***
	Intergovernmental State						
344-01	HOMESTEAD COLLECTION	11,435.99	0.00	9,922.97	0.00	0.00	0.00
344-05	TAX CREDIT	75,087.38	0.00	79,507.38	0.00	0.00	0.00
346-01	PRO RATE	1,834.08	1,800.00	1,653.55	1,700.00	1,700.00	1,700.00
346-02	CARLINE TAX	304.75	0.00	227.99	0.00	0.00	0.00
	Intergovernmental State Totals	***88,662.20***	***1,800.00***	***91,311.89***	***1,700.00***	***1,700.00***	***1,700.00***
	Other Intergovernmental						
353-02	5% IN LIEU	3,533.63	3,500.00	2,911.27	3,000.00	3,000.00	3,000.00
	Other Intergovernmental Totals	***3,533.63***	***3,500.00***	***2,911.27***	***3,000.00***	***3,000.00***	***3,000.00***
	County Treasurer						
361-01	COMMISSIONS	-114.37	0.00	-99.21	0.00	0.00	0.00
	County Treasurer Totals	***-114.37***	***0.00***	***-99.21***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
510-07	INTEREST OF HOSPITAL BOND	0.00	1.91	0.00	1.46	1.46	1.46
	Other Fees and Miscellaneous Totals	***0.00***	***1.91***	***0.00***	***1.46***	***1.46***	***1.46***
	TOTAL: BALANCE, REVENUE & TRANSFER	**385,894.02**	**299,010.00**	**387,832.04**	**234,636.00**	**234,636.00**	**234,636.00**
	TOTAL PROPERTY TAXES	**767,064.07**	**745,000.00**	**699,595.00**	**746,000.00**	**746,000.00**	**746,000.00**
	TOTAL REVENUE AVAILABLE	**1,152,958.09**	**1,044,010.00**	**1,087,427.04**	**980,636.00**	**980,636.00**	**980,636.00**
	Less: EXPENDITURES	**859,250.00**	**859,171.00**	**857,492.50**			
	BALANCE FORWARD/CASH RESERVE	**293,708.09**	**184,839.00**	**229,934.54**			

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KEARNEY COUNTY HOSPITAL REVENUE						Code	Description
					Fund	5000	HOSPITAL
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**4,323.44**	**5,641.70**	**5,641.70**	**4,798.12**	**4,798.12**	**4,798.12**
	Taxes						
300-00	REAL & PERSONAL TAXES	358,727.26	400,000.00	359,040.27	400,000.00	400,000.00	400,000.00
	Taxes Totals	***358,727.26***	***400,000.00***	***359,040.27***	***400,000.00***	***400,000.00***	***400,000.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	5,349.29	0.00	5,194.11	0.00	0.00	0.00
344-05	TAX CREDIT	35,128.74	0.00	42,687.78	0.00	0.00	0.00
346-01	PRO RATE FUND	857.66	800.30	841.02	799.88	799.88	799.88
346-02	CARLINE TAX	142.53	100.00	120.36	100.00	100.00	100.00
	Intergovernmental State Totals	***41,478.22***	***900.30***	***48,843.27***	***899.88***	***899.88***	***899.88***
	Other Intergovernmental						
353-02	5% IN LIEU	1,653.17	1,500.00	1,563.07	1,500.00	1,500.00	1,500.00
	Other Intergovernmental Totals	***1,653.17***	***1,500.00***	***1,563.07***	***1,500.00***	***1,500.00***	***1,500.00***
	County Treasurer						
361-01	HOMESTEAD EXEMPTION COMMISSIONS	-53.51	-42.00	-51.96	-50.00	-50.00	-50.00
	County Treasurer Totals	***-53.51***	***-42.00***	***-51.96***	***-50.00***	***-50.00***	***-50.00***
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS REVENUE	142,353.00	143,100.00	210,705.00	213,300.00	213,300.00	213,300.00
	Other Fees and Miscellaneous Totals	***142,353.00***	***143,100.00***	***210,705.00***	***213,300.00***	***213,300.00***	***213,300.00***
	County Hospital						
573-02	NURSE STAT-MED&SURG ACUTE	1,285,476.00	1,401,000.00	1,727,563.00	1,901,000.00	1,901,000.00	1,901,000.00
573-21	SURGICAL SERVICES	1,261,564.00	1,478,000.00	1,125,519.00	1,470,000.00	1,470,000.00	1,470,000.00
573-23	EMERGENCY SERVICES	1,309,674.00	1,345,000.00	1,552,571.00	1,700,000.00	1,700,000.00	1,700,000.00
573-25	CENTRAL SERVICES	396,554.00	460,000.00	451,385.00	480,000.00	480,000.00	480,000.00
573-36	02 THERAPY	53,339.00	83,000.00	33,154.00	45,000.00	45,000.00	45,000.00
574-01	LABORATORY SERVICES	3,347,780.00	3,480,000.00	3,604,085.00	3,740,000.00	3,740,000.00	3,740,000.00
574-03	ELECTRODIAGNOSIS	352,675.00	362,000.00	400,061.00	420,000.00	420,000.00	420,000.00
574-04	RADIOLOGY - DIAGNOSTIC	6,434,969.00	6,534,000.00	6,540,928.00	6,803,000.00	6,803,000.00	6,803,000.00
574-07	PHARMACY	2,722,553.00	2,775,000.00	3,277,668.00	3,300,000.00	3,300,000.00	3,300,000.00
574-09	REHABILITATION SERVICE	2,085,214.00	2,247,500.00	2,310,692.00	2,429,000.00	2,429,000.00	2,429,000.00
574-12	CLINIC SERVICES	3,536,005.00	3,670,000.00	3,809,716.00	4,035,000.00	4,035,000.00	4,035,000.00
575-01	OTHER OPERATING REVENUES	583,428.00	650,000.00	1,982,167.00	2,000,000.00	2,000,000.00	2,000,000.00
575-29	OTHER SERVICES	848,822.00	895,400.00	1,166,242.00	1,275,250.00	1,275,250.00	1,275,250.00
575-51	PROVISION FOR BAD DEBT	-386,759.00	-425,000.00	-457,964.00	-500,000.00	-500,000.00	-500,000.00
575-52	CONTRACTUAL ADJUSTMENTS	-6,978,862.00	-6,980,000.00	-8,306,148.00	-8,517,500.00	-8,517,500.00	-8,517,500.00
579-04	GENERAL CONTRIBUTIONS	50,613.00	45,000.00	41,749.00	45,000.00	45,000.00	45,000.00
579-05	INCOME/GAINS FROM INVESTMENT	312,114.00	480,000.00	463,359.00	480,000.00	480,000.00	480,000.00
	County Hospital Totals	***17,215,159.00***	***18,500,900.00***	***19,722,747.00***	***21,105,750.00***	***21,105,750.00***	***21,105,750.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**17,404,913.32**	**18,652,000.00**	**19,989,448.08**	**21,326,198.00**	**21,326,198.00**	**21,326,198.00**

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"See Summary of Significant Forecast Assumptions"

KEARNEY COUNTY HOSPITAL REVENUE

	Code	Description
Fund	5000	HOSPITAL
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)
	TOTAL PROPERTY TAXES	358,727.26	400,000.00	359,040.27	400,000.00	400,000.00	400,000.00
	TOTAL REVENUE AVAILABLE	17,763,640.58	19,052,000.00	20,348,488.35	21,726,198.00	21,726,198.00	21,726,198.00
	Less: EXPENDITURES	17,757,998.88	19,052,000.00	20,343,690.23			
	BALANCE FORWARD/CASH RESERVE	5,641.70	0.00	4,798.12			

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KEARNEY COUNTY CENTRAL COMMUNICATIONS REVENUE

					Code	Description
				Fund	5905	CENTRAL COMMUNICATIONS
				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**	**113,514.92**	**108,541.01**	**108,541.01**	**102,895.86**	**102,895.86**	**102,895.86**
	Taxes						
300-00	REAL & PERSONAL TAXES	177,870.49	234,600.00	205,215.10	236,459.00	236,459.00	236,459.00
	Taxes Totals	***177,870.49***	***234,600.00***	***205,215.10***	***236,459.00***	***236,459.00***	***236,459.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	2,767.41	0.00	3,003.04	0.00	0.00	0.00
344-05	TAX CREDIT	18,921.62	0.00	25,037.70	0.00	0.00	0.00
346-01	PRO RATE FUND	415.11	300.99	478.11	350.14	350.14	350.14
346-02	CARLINE TAX	72.86	0.00	69.93	0.00	0.00	0.00
	Intergovernmental State Totals	***22,177.00***	***300.99***	***28,588.78***	***350.14***	***350.14***	***350.14***
	Other Intergovernmental						
351-01	USER FEE	67,699.95	69,000.00	86,658.30	75,000.00	75,000.00	75,000.00
353-02	5% IN LIEU	890.45	800.00	916.79	850.00	850.00	850.00
	Other Intergovernmental Totals	***68,590.40***	***69,800.00***	***87,575.09***	***75,850.00***	***75,850.00***	***75,850.00***
	County Treasurer						
361-01	HOMESTEAD EXEMPTION COMMISSIONS	-27.68	0.00	-30.03	0.00	0.00	0.00
	County Treasurer Totals	***-27.68***	***0.00***	***-30.03***	***0.00***	***0.00***	***0.00***
	County Sheriff						
395-09	911 REMITTANCE	8,725.05	8,000.00	-7,411.33	4,000.00	4,000.00	4,000.00
	County Sheriff Totals	***8,725.05***	***8,000.00***	***-7,411.33***	***4,000.00***	***4,000.00***	***4,000.00***
	Transfers						
590-02	INTERFUND TRANSFER	24,490.61	0.00	28,545.56	0.00	0.00	0.00
	Transfers Totals	***24,490.61***	***0.00***	***28,545.56***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**237,470.30**	**186,642.00**	**245,809.08**	**183,096.00**	**183,096.00**	**183,096.00**
	TOTAL PROPERTY TAXES	**177,870.49**	**234,600.00**	**205,215.10**	**236,459.00**	**236,459.00**	**236,459.00**
	TOTAL REVENUE AVAILABLE	**415,340.79**	**421,242.00**	**451,024.18**	**419,555.00**	**419,555.00**	**419,555.00**
	Less: EXPENDITURES	**306,799.78**	**376,242.00**	**348,128.32**			
	BALANCE FORWARD/CASH RESERVE	**108,541.01**	**45,000.00**	**102,895.86**			

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

KEARNEY COUNTY

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

Year Ended June 30, 2026

This financial forecast presents, to the best of the board's knowledge and belief, the expected receipts and disbursements of Kearney County for the forecast period. Accordingly, the forecast reflects the board's judgment as of September 12, 2025, the date of this forecast, of expected conditions and its expected course of action. The presentation of prospective information is for compliance with Nebraska law requiring political subdivisions to file an annual budget with their respective county clerk and the State Auditor's office. The assumptions disclosed herein are those that the board believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending June 30, 2026

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

KEARNEY COUNTY

County Treasurer Summary of Uncollected Taxes

Tax Year	Amount
2024	$6,477,288.40
2023	$5,708.14
2022	$1,267.92

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Kearney County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
USDA	7/1/2024 - 6/30/2025	Animal Control/USDA Wildlife Services
Minden Public Schools/Kearney County	7/1/2024 - 6/30/2025	Contract for Co. School Supt.
Area Agency on Aging	7/1/2024 - 6/30/2025	County Match
Handi Bus	7/1/2024 - 6/30/2025	County Match
Mid Nebraska Individual Services	7/1/2024 - 6/30/2025	County Match
District 10 Probation	7/1/2024 - 6/30/2025	County share of Dist. 10 Probation Costs
District 10 Counties	7-1-2024 to 6-30-2025	District Judge
Domestic Abuse Family Advocate	7/1/2024 - 6/30/2025	Funding
NIRMA/Kearney County	7/1/2024 - 6/30/2025	Insurance
Region 3 Behavioral Health Services	7/1/2024 - 6/30/2025	Letter of Agreement

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

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

KEARNEY COUNTY CLERK

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: KEARNEY

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
COUNTY GENERAL	County-General	10,027,585	2,672,401,165	2,360,967,690	0.42

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

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

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

I **JENNIFER PITTNER**, **KEARNEY** 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.

Jennifer Pittner
(signature of county assessor)

COUNTY OF KEARNEY ASSESSOR MINDEN, NEBRASKA

8-15-25
(date)

CC: County Clerk, **KEARNEY** County

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

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

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

Assessor's Use Only

135,278,834 Pers Prior
132,291,397 Pers Value

2,225,688,856 Real Prior
2,540,109,768 Real Value

Resolution 2025- 0029

RESOLUTION 2025-2026

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

WHEREAS, the Board of Commissioners of Kearney County, Nebraska, is the levy authority for said political subdivisions and acknowledges receipt of a preliminary request for levy allocation from each of the various political subdivisions; and

WHEREAS, the Board of Commissioners of Kearney County, Nebraska, has considered the preliminary levy request of said political subdivisions and hereby finds that they should receive levy authority;

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of Kearney County, Nebraska, that the following is the levy allocation granted by the County to the various subdivisions for the Fiscal Year 2025-2026:

SUBDIVISION	FUND	TAX REQUIREMENT	LEVY AUTHORITY	
Axtell Fire District	General	$ 98,500.00		.018118
	Sinking	$ 10,000.00		.001839
	Bond	$128,000.00		.023544
			Total	**.043501**
Minden Fire District	General	$99,900.00		.007723
	Sinking	$70,000.00		.005412
			Total	**.013135**
Kearney Co. Ag Soc.	General	$97,850.00		**.003662**
Kearney County, NE	General	$4,819,451.00		**.180342**

(Each Subdivision received the Resolution pertaining to their own preliminary request for levy allocation. The aforesaid is combined for Board of Equalization Minutes only.)

After discussion Commissioner Miller moved for the adoption of the aforesaid Resolution as set forth above, which motion was seconded by Commissioner Hofstetter and said Resolution was adopted upon a roll call of the Board with the following voting yes:

Jason Sinsel

Jeff England

Heath Hofstetter

James Miller

Robert Swanson

Nathan Avery

Dated this 2nd day of September, 2025

FOR THE KEARNEY COUNTY BOARD OF COMMISSIONERS

ATTEST:

Jenni Lupkes, Kearney County Clerk

Brent Stewart, Chairman of the Board

KEARNEY COUNTY CLERK OFFICIAL Seal MINDEN, NEBRASKA

COUNTY OF KEARNEY OFFICIAL Seal MINDEN, NEBRASKA

REGULAR MEETING – SEPTEMBER 16, 2025 – 9:30 A.M.

RECESS TO HOLD BUDGET HEARING

A motion was made by Commissioner Robert M. Swanson and seconded by Commissioner James W. Miller that the Regular Meeting of the Kearney County Board of Commissioners be recessed in order to hold a Public Hearing on Kearney County's proposed FY 2025-2026 Budget. Voting aye: Swanson, Avery, Sinsel, Hofstetter, Miller and Stewart. Voting nay: None. Absent and not voting: England. Motion carried. The Meeting recessed at 11:05 A.M.

PUBLIC HEARING ON KEARNEY COUNTY'S FY 2024-2025 BUDGET SEPTEMBER 16, 2025 – 11:00 A.M.

At 11:00 A.M., Chairman Brent Stewart declared the Public Hearing on Kearney County's proposed FY 2025-2026 Budget open, and invited any person present to express support, opposition, criticism, suggestions or observations regarding the proposed budget. Notice of Public Hearing was published in the Minden Courier on September 11, 2025 and posted on the Kearney County Website.

Present were Chairman Brent Stewart and Commissioners Jason Sinsel, Heath Hofstetter, James W. Miller, Robert M. Swanson and Nathan Avery. Absent was Commissioners Jeff England. Also present were County Clerk Jenni Lupkes, County Sheriff Scott White, Highway Superintendent Joe Anderson, Cindy Ramsey of the Minden Courier and Mr. Wayne Anderson.

Three copies of the proposed budget statement were made available to the public.

Markus Ramsey presented the budget to the board. Mr. Ramsey explained that the hospital bond had dropped resulting in a lower levy and there is a slight increase to the tax asking from last year. This was due to a larger increase to revenue than expenses as well as valuation increases for the County.

The floor was then opened for public comment on the proposed budget statement. No members of the public were present.

No other persons appearing, a motion was made by Commissioner James W. Miller and seconded by Commissioner Jason Sinsel that the Public Hearing on Kearney County's proposed Budget be closed and the Meeting returned to Regular Session of the Kearney County Board of Commissioners. Voting aye: Miller, Swanson, Avery, Sinsel, Hofstetter and Stewart. Voting nay: None. Absent and not voting: England. Motion carried. The Meeting returned to Regular Session of the Kearney County Board of Commissioners at 11:05 A.M.

RESOLUTION TO SET A TAX REQUEST AT A DIFFERENT AMOUNT

The following Resolution was presented to the County Board of Commissioners for their consideration:

RESOLUTION SETTING THE PROPERTY TAX REQUEST

The following Resolution was presented to the County Board of Commissioners for their consideration:

RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. 2025-0031

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

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

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

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

General Fund	$3,374,218.00
Hospital Maintenance Fund	$400,000.00
Bond Fund	$746,000.00
Central Communications Fund	$236,459.00

2. The total assessed value of property differs from last year's total assessed value by 13.19 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.176519 per $100 of assessed value.

4. KEARNEY County proposes to adopt a property tax request that will cause its tax rate to be 0.177993 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of KEARNEY County will increase (or decrease) last year's budget by 6.76 percent.

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

Motion by Heath Hofstetter, seconded by Robert M. Swanson to adopt Resolution #2025-0031.

Voting yes were: Voting no were:

/s/ BRENT STEWART

/s/ JASON SINSEL

/s/ HEATH HOFSTETTER

/s/ JAMES W. MILLER
/s/ ROBERT M. SWANSON
/s/ NATHAN AVERY

Dated this 16th day of September, 2025

A motion was made by Commissioner Heath Hofstetter and seconded by Commissioner Robert M. Swanson to adopt the foregoing Resolution. Voting aye: Hofstetter, Miller, Swanson, Avery, Sinsel, and Stewart. Voting nay: None. Absent and not voting: England. Motion carried. The Resolution is on file in the Office of the County Clerk.

APPROVE 1% RESTRICTED FUNDS AUTHORITY LIMIT

A motion was made by Commissioner Jason Sinsel and seconded by Commissioner Nathan Avery that Kearney County exceeds the Restricted Funds Authority Limit by an additional one percent (1%) for the Fiscal Year 2025-2026 Kearney County Budget. Voting aye: Sinsel, Hofstetter, Miller, Swanson, Avery and Stewart. Voting nay: None. Absent and not voting: England. Pursuant to Section 13-519, R.R.S., Nebraska, the law requires at least 75% of the governing body to approve the 1% additional increase. Motion carried.

RESOLUTION FOR ADOPTION AND APPROPRIATIONS

The following Resolution was presented to the County Board of Commissioners for their consideration:

KEARNEY COUNTY
RESOLUTION OF ADOPTION AND APPROPRIATIONS #2025-0032

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 16th day of September, 2025.

NOW, THEREFORE, BE IT RESOLVED, by the Board of COMMISSIONERS of Kearney 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 Kearney 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, 2024, and ending June 30, 2026.

SECTION 3. That the income necessary to finance the appropriations made and expenditures authorized shall be provided out of the unencumbered cash balance in each fund,

revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

DATED AND PASSED THIS 16th DAY OF SEPTEMBER, 2025.

COUNTY BOARD OF COMMISSIONERS

/s/ BRENT STEWART	**/s/ NATHAN AVERY**
/s/ **JASON SINSEL**	
/s/ HEATH HOFSTETTER	
/s/ **JAMES W. MILLER**	
/s/ ROBERT SWANSON	

(SEAL)

A motion was made by Commissioner James W. Miller and seconded by Commissioner Nathan Avery to adopt the foregoing Resolution. Voting aye: Miller, Swanson, Avery, Sinsel, Hofstetter and Stewart. Voting nay: None. Absent and not voting: England. Motion carried. The Resolution is on file in the Office of the Kearney County Clerk.

RESOLUTION OF CASH TRANSFER – ROAD AND BRIDGE FUND

The following Resolution was presented to the County Board of Commissioners for their consideration:

RESOLUTION OF CASH TRANSFER #2025-0033

BE IT RESOLVED by the County Board of Commissioners of Kearney County, Nebraska, as follows:

1. That the County Board of Commissioners of Kearney County, Nebraska, has recognized the need to maintain and operate a County Road System.
2. That it is the intent of the County Board of Commissioners of Kearney County, Nebraska, with the passage of this Resolution, to transfer funds from the General Fund to the County Road and Bridge Fund for the purpose of maintaining and operating the aforestated Road System.

WHEREFORE, BE IT RESOLVED AND ORDAINED by the Governing Board of the County of Kearney, that:

SECTION 1: The Kearney County Treasurer is hereby authorized to eliminate the percentages of previous years collections and to transfer from the 2025/2026 Kearney County General Fund $839,674.00 as follows:

July, 2024	55,000.00
August, 2024	120,000.00
September, 2024	129,000.00
October, 2024	54,00.00
November, 2024	54,000.00
December, 2024	84,000.00
January, 2025	64,000.00

February, 2025	54,000.00
March, 2025	54,000.00
April, 2025	84,000.00
May, 2025	64,000.00
June, 2025	23,674.00
TOTAL	**$839,674.00**

This is done to comply with and be in accordance with the Nebraska Revised Statutes.

Dated: September 16, 2025

THE COUNTY BOARD OF COMMISSIONERS OF KEARNEY COUNTY, NEBRASKA

By: /s/ **BRENT STEWART (SEAL)**
Brent Stewart Chairman
Kearney County Board of Commissioners

ATTEST: /s/ **JENNI LUPKES (SEAL)**
Jenni Lupkes, County Clerk

A motion was made by Commissioner James W. Miller and seconded by Commissioner Nathan Avery to adopt the foregoing Resolution. Voting aye: Miller, Swanson, Avery, Sinsel, Hofstetter and Stewart. Voting nay: None. Absent and not voting: England. Motion carried. The Resolution is on file in the Office of the County Clerk.

Proof of Publication

received from property owner(s):
Street Improvement District No. 2025-1:

The East ¼ mile of K Road between 25 Road and 26 Road or more particularly described as: A tract of land being 66 feet wide, 33' North and 33' South of a line described as follows: Beginning at the Northeast corner of Section 24, Township 6 North, Range 16 West of the 6th P.M. Kearney County, Nebraska; Thence Westerly on the North Line of the Northeast Quarter of the Northeast Quarter (NE¼ NE¼) said of Section 24, 1,333.34' to the west line of the Northeast Quarter of the Northeast Quarter (NE¼ NE¼) said section 24. The ordinance approving

p.m. at the regular meeting place of the Council and will conduct a hearing to determine the sufficiency of the petition and objections for the petition and to confirm the existence of the required facts and conditions relative thereto for the district.
The first publication of this Notice is made on the day of September 4, 2025.
Sep 4, 2025
Sep 11, 2025
(61) znez

NOTICE

NOTICE OF ORGANIZATION OF LIMITED LIABILITY COMPANY

NOTICE IS HEREBY GIVEN that there has been organized under the Nebraska

process. The
ty company
August 26, 2
have perpetu
Dated: Augus
WILCOX
A Ne
Liab
By /s/ A
Ar

Dier, Osb

Att
41

Holdrege, N
Phone:
Fax: (
aolso
Sep 4, 2025
Sep 11, 2025
Sep 18, 2025
(38) znez

City of Minden
IN
Kearney County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that t
will meet on the 22nd day of September 2025, at 7:00 o'clock P.M., at City Hall for the purpose of hearing support, op
suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at t
Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$
2024-2025 Actual/Estimated Disbursements & Transfers	$
2025-2026 Proposed Budget of Disbursements & Transfers	$
2025-2026 Necessary Cash Reserve	$
2025-2026 Total Resources Available	$
Total 2025-2026 Personal & Real Property Tax Requirement	$
Unused Budget Authority Created For Next Year	$
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$
Personal and Real Property Tax Required for Bonds	$

znez

State of Nebraska

County of Kearney

Phil Serrone, being first duly sworn, deposes and says he is the Representative of Syndicate Publishing, L.L.C., publisher of the *Minden Courier*, a weekly legal newspaper having been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation in **Kearney County, Nebraska**; and that attached notice was published 1 time(s) on

9-11-25

(dates)

Phil Serrone

(signature)

Subscribed to in my presence and sworn to before me this 11 day of September, 2025.

Carrie Conner

Notary Public

Publication Fee $ 144.38

GENERAL NOTARY - State of Nebraska
CARRIE CONNER
My Comm. Exp. June 7, 2028

Proof of Publication

Kearney COUNTY, NEBRASKA

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC 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 16th day of September, 2025 at 11:00 o'clock, A.M., at Commissioner's room, 2nd floor, Kearney County Courthouse for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

FUNDS	Actual Disbursements 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed 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)**
County General	$ 4,643,704.45	$ 4,865,526.55	$ 5,609,298.00	$ 200,000.00	$ 2,435,080.00	**$ 3,374,218.00**
County Road	$ 2,203,852.82	$ 2,594,035.93	$ 4,612,312.00	$ 200,000.00	$ 4,612,312.00	$ -
Visitors Promotion	$ -	$ -	$ 78,280.00	$ -	$ 78,280.00	$ -
Rod Preserv. & Modern. Fund	$ 4,755.96	$ 2,283.60	$ 15,046.00	$ -	$ 15,046.00	$ -
Employment Security	$ -	$ -	$ 15,800.00	$ -	$ 15,800.00	$ -
Relief Poor	$ 1,810.00	$ -	$ 21,034.00	$ -	$ 21,034.00	$ -
Opioid Recovery	$ -	$ -	$ 41,840.00	$ -	$ 41,840.00	$ -
Stop Program	$ 2,593.56	$ 275.85	$ 3,143.35	$ -	$ 3,143.35	$ -
County Drug Law Enforcement	$ 6.54	$ -	$ 261.00	$ -	$ 261.00	$ -
COVID American Rescue Plan	$ 685,601.11	$ 207,853.21	$ 15,485.00	$ -	$ 15,485.00	$ -
LATCF Local Assist & Tribal Consistency	$ -	$ 100,000.00	$ 4,914.00	$ -	$ 4,914.00	$ -
Inheritance Tax	$ 344,984.55	$ 761,951.77	$ 4,849,236.00	$ -	$ 4,849,236.00	$ -
911 Wireless Funds	$ 82,582.32	$ 81,004.52	$ 62,909.00	$ -	$ 62,909.00	$ -
Juvenile Services Aid	$ -	$ -	$ 85,954.00	$ -	$ 85,954.00	$ -
Hospital Maintenance	$ 17,757,998.88	$ 20,343,690.23	$ 21,726,198.00		$ 21,326,198.00	**$ 400,000.00**
Hospital Bond	$ 859,250.00	$ 857,492.50	$ 748,978.00	$ 231,658.00	$ 234,636.00	**$ 746,000.00**
Central Communications	$ 306,799.78	$ 346,128.32	$ 385,555.00	$ 34,000.00	$ 183,096.00	**$ 236,459.00**
						$ -
TOTALS	$ 26,893,939.97	$ 30,162,244.48	$ 38,276,243.35	$ 665,658.00	$ 34,185,224.35	$ 4,756,677.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	**$ 746,000.00**	**$ 4,010,677.00**	**$ 4,756,677.00**

Unused Property Tax Request Authority available for next year $ 460,645.96

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 16th day of September, 2025 at 11:00 o'clock, A.M., at Commissioner's room, 2nd floor, Kearney County Courthouse for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	35,852,295.00	38,276,243.35	7%
Property Tax Request	$ 4,717,292.00	$ 4,756,677.00	1%
Valuation	2,360,967,690	2,672,401,165	13%
Tax Rate	0.199804	0.177993	-11%
Tax Rate if Prior Tax Request was at Current Valuation	0.176519		

znez