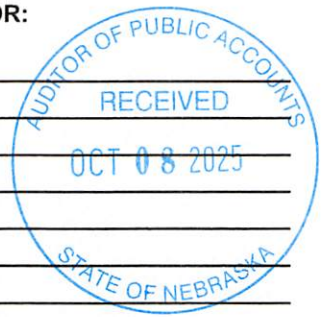
2025-2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

KIMBALL COUNTY

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

Contact Information
Auditor of Public Accounts PO Box 98917 Lincoln, Nebraska 68509 **Telephone:** (402) 471-2111 **FAX:** (402) 471-3301 **Website:** 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 auditors.nebraska.gov
2. County Board (SEC. 13-508), C/O County Clerk



AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 5,084,753	$ 5,084,753
Road Fund	$ -	$ -	$ -
Veterans' Aid Fund	$ -	$ -	$ -
Welcome Center Bond Fund	$ -	$ -	$ -
Hospital Bond Fund	$ -	$ -	$ -
Manor Bond Fund	$ -	$ -	$ -
Hospital Maintenance/Operating Fund	$ -	$ -	$ -
	$	$	$
Total All Funds	$ -	$ 5,084,753	$ 5,084,753

Report of Joint Public Agency & Interlocal Agreements

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

[✓] **YES** [ ] **NO**

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

Total Certified Valuation $ 1,158,014,389

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

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 reporting period of July 1, 2024 through June 30, 2025?

[ ] **YES** [✓] **NO**

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

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	$	6,995,000.00
Interest	$	568,377.50
Total Bonded Indebtedness	$	7,563,377.50

KIMBALL COUNTY

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Kimball County
ADDRESS	114 E 3rd Street
CITY & ZIP CODE	Kimball, NE 69145
TELEPHONE	(308) 235-4056
WEBSITE	www.kimballcountyne.gov

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Rich Flores	Cathleen A. Sibal	Josi Morgan
TITLE	Chairperson	County Clerk	Budget Officer
TELEPHONE	(308) 235-4056	(308) 235-2241	(308) 235-5204
EMAIL ADDRESS	clerk@kimballcountyne.gov	clerk@kimballcountyne.gov	duchessjo@charter.net

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

KIMBALL COUNTY

SUMMARY OF ALL FUNDS

		Actual 2023-2024 (Column 1)	Actual 2024-2025 (Column 2)		**Proposed** 2025-2026 (Column 3)	**Adopted** 2025-2026 (Column 4)
1	**Disbursements & Transfers:**					
2	Operating	39,310,384	38,139,846		44,453,386	44,453,386
3	Capital Outlay	18,240,225	2,656,440		11,252,277	11,252,277
4	Debt Service	35,016,318	454,338		453,905	453,905
5	Transfers Out (Must agree to Transfers In Below - Line 16)	36,750,222	1,919,985		1,719,081	1,719,081
6						
7	Total Disbursements & Transfers (Lines 2 through 5)	129,317,148	43,170,609		57,878,649	57,878,649
8						
9	**Balance, Receipts, & Transfers:**					
10	Net Fund Balance, July 1 **(Note 1)**	18,786,886	17,322,888		17,689,263	17,689,263
11	Intergovernmental Federal	55,647	21,360		9,000	9,000
12	Intergovernmental State	3,858,742	4,245,338		3,404,094	3,404,094
13	Other Intergovernmental	228,000	142,363		424,000	424,000
14	Intergovernmental Local (including motor vehicle taxes)	83,708,885	33,473,497		33,843,725	33,843,725
15	Personal and Real Property Taxes	3,251,654	3,734,442		5,084,753	5,084,753
16	Transfers In (Must agree to Transfers Out Above - Line 5)	36,750,222	1,919,985		1,719,081	1,719,081
17						
18	Total Resources Available (Lines 11 through 16)	146,640,036	60,859,874		62,173,916	62,173,916
	Balance Forward/Cash Reserve (Line 18 - Line 7)	17,322,888	17,689,265		4,295,267	4,295,267
	Cash Reserve Percentage					10%

Note - Operating Disbursements include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rentals.

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

Note 1: Must agree to previous column Balance Forward/Cash Reserve amount.

KIMBALL COUNTY

Schedule of Budgeted Disbursements
For the Year Ended June 30, 2025

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	**Total Disbursements**
Governmental:					
General Government	3,631,290	199,800		90,000	3,921,090
Public Safety - Law Enforcement	1,353,368	141,897			1,495,265
Public Safety - Other	667,145	32,831		21,361	721,337
Public Works - Highways & Roads	1,591,974	1,485,250		1,061,315	4,138,539
Public Works - Other	119,745	3,700			123,445
Public Health & Social Services	3,563,174	327,573		2,500	3,893,247
Culture and Recreation	271,973	1,200	-	90,000	363,173
Community Development	345,330	150			345,480
Miscellaneous	600,000	10,581			610,581
Business-type Activities:					
Airport					-
Nursing Home	5,582,452	4,256,919	102,155	102,155	10,043,681
Hospital	26,726,935	4,792,376	351,750	351,750	32,222,811
Historical Society					-
Solid Waste					-
Museum					-
Other					-
Total Disbursements & Transfers	44,453,386	11,252,277	453,905	1,719,081	57,878,649

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.

ALLOWABLE GROWTH PERCENTAGE
COMPUTATION FORM

KIMBALL COUNTY

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Property Tax Request (1) $ 4,312,176

*(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00% (2)

Real Growth Percentage Increase

2025 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		
155,061,118	/	938,777,820	=	16.52%	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 18.52%

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 798,615

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) $ 5,110,791

(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) $ 5,084,753

(Total Personal and Real Property Tax Required from Cover Page)

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 information to the County Assessor electronically by September 4th. 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.

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

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

TO: KIMBALL COUNTY
C/O CATHLEEN SIBAL
114 EAST 3RD ST
KIMBALL, NE 69145

TAXABLE VALUE LOCATED IN THE COUNTY OF: KIMBALL

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	155,061,118	1,158,014,389	938,777,820	16.52

* *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 SHERRY WINSTROM, KIMBALL 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.

Sherry Winstrom
(signature of county assessor)

COUNTY ASSESSOR ORGANIZED 1880 SEAL KIMBALL COUNTY, NEBRASKA

8-15-2025
(date)

CC: County Clerk, KIMBALL 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

141,063,407 Pers Prior
254,963,560 Pers Value
797,714,413 Real Prior
903,050,829 Real Value

PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

KIMBALL 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)	$ 4,312,176	
Less: Prior Year Exceptions Utilized *(Will all be zero for 2025-2026 budget because first year of new cap)*			
Approved Bonds *(prior year line 16)*	(2)		
Emergency Response *(prior year line 17)*	(3)		
Public Safety Services *(prior year line 18)*	(4)		
County Attorneys *(prior year line 19)*	(5)		
County Public Defenders *(prior year line 20)*	(6)		
Response to Public Safety Threat *(prior year line 21)*	(7)		
Public Safety Interlocal Agreements *(prior year line 22)*	(8)		
Voter Approved Increase *(prior year line 23)*	(9)		
Unused authority used in the prior year *(prior year line 24)*	(10)		
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	$ -	
Preliminary Property Tax Request Authority (line 1 - line 11)			(12) $ 4,312,176

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied reports from Department of Revenue) *See instructions below for where to find this amount*			$ 4,311,186 (13)
Growth Percentage per County Assessor			
155,061,118 / 938,777,820 =		16.52%	
2025 Growth Value / 2024 Total Valuation		(14a)	$ 712,208 Increase due to Growth (14)
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)			
Inflation Percentage		5.17%	
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)		(15a)	$ 222,888 Increase due to Inflation (15)
Allowable Exceptions Utilized (§ 13-3404)			
2025-2026 Property Taxes Budgeted For:			
Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))*	(16)		
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)		
Public Safety Services, as defined in § 13-320 *(Must agree to total on Schedule 3)*	(18)		
County Attorneys	(19)		
County Public Defenders	(20)		
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 8/21/2024	(21)		
Support of an interlocal agreement relating to public safety	(22)		
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)		
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	$ -	
Total Exceptions Utilized *(Total lines 16 thru 24)*			(25) $ -
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*			(26) $ 5,247,272
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*			(27) $ 5,084,753
Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3) *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*			(28) $ 162,519

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

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

TO: KIMBALL COUNTY
C/O CATHLEEN SIBAL
114 EAST 3RD ST
KIMBALL, NE 69145

TAXABLE VALUE LOCATED IN THE COUNTY OF: KIMBALL

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	155,061,118	1,158,014,389	938,777,820	16.52

** 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 SHERRY WINSTROM, KIMBALL 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.

Sherry Winstrom
(signature of county assessor)

COUNTY ASSESSOR ORGANIZED 1880 SEAL KIMBALL COUNTY, NEBRASKA

8-15-2025
(date)

CC: County Clerk, KIMBALL 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

141,063,407 Pers Prior
254,963,560 Pers Value
797,714,413 Real Prior
903,050,829 Real Value

PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

KIMBALL COUNTY
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 215,559
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	$ -
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	$ 162,519
Total Unused Property Tax Request Authority available for future years **(cannot be less than $0.00)**	(4)	$ 378,078

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)*			$ -

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 Services Exception *(must agree to Computation Form, line 18)*	$ -

COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES

KIMBALL COUNTY

COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES

June 30, 2025

Tax Year	Amount
2024	4,454,265.00
2023	16,686.90
2022	2,581.90

LEVY LIMIT FORM

KIMBALL COUNTY LEVY LIMIT FORM

Name (Column A)	Property Taxes Other Than Bonds (Column B)	Bond Property Taxes (Column C)	Valuation (Column D)	General Tax Levy (Column E)	Bond Tax Levy (Column F)
County-wide Entities					
COUNTY					
General Fund (incl. Road)	5,084,753.00		1,158,014,389	0.439092	
Road Fund	-		1,158,014,389	-	
Veteran's Aid Fund	-		1,158,014,389	-	
Welcome Center Bond		-	1,158,014,389		-
Hospital Bond Fund		-	1,158,014,389		-
Manor Bond		-	1,158,014,389		-
Hospital Maint./Oper. Fund	-		1,158,014,389	-	
Ag Society	-		1,158,014,389	-	
Historical Society	-		1,158,014,389	-	
Total County-wide Entities				0.439092	

Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements. (77-3442)

County levy limit		0.450000
County property taxes designated for interlocal agreements	575,000	0.049654
Other entities property taxes designated for interlocal agreements	-	-
Total County Levy Authority (Cannot exceed 50 cents)		0.499654 **(1)**

Levy Limit Analysis

Countywide General Levy	0.439092
Fire District - Largest General Levy Authority granted by County Board	-
Township - Largest General Levy Authority granted by County Board	
Cemetery District - Largest General Levy Authority granted by County Board	-
Irrigation District - Largest General Levy Authority granted by County Board	
Drainage District - Largest General Levy Authority granted by County Board	
Rural Water District - Largest General Levy Authority granted by County Board	
Other Districts - Largest General Levy Authority granted by County Board	
Largest possible district levy	0.439092 **(2)**

Note: Attach a copy of the resolution sent to the Districts outlining how much levy authority the County Board authorized them to have.

KIMBALL 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)
Non-Countywide Entities under County Levy Authority					
Dix Rural Fire			180,741,207	-	
Dix Rural Fire Sinking			180,741,207	-	
Bushnell-Johnson Fire			202,359,866	-	
Bushnell-Johnson Fire Bond			202,359,866		-
Kimball Rural Fire			575,617,582	-	
Kimball Rural Fire Bond			575,617,582		-
Dix Cemetery			117,232,941	-	

KIMBALL COUNTY LEVY LIMIT FORM

	Taxing District	County-wide Levy	Fire District (General & Sinking)	Cemetery District	Agricultural Society	Historical Society	Total Levy Allocated
	(Column 1)	(Column 2)	(Column 3)	(Column 4)	(Column 8)	(Column 8)	(Column 9)
1	9NC	0.439092	-		-	-	0.439092
2	9	0.439092	-	-	-	-	0.439092
3	9PRC	0.439092	-		-	-	0.439092
4	DV9	0.439092	-	-	-	-	0.439092
5	1D (no cemetery)	0.439092	-		-	-	0.439092
6	1BJ	0.439092	-		-	-	0.439092
7	1K	0.439092	-		-	-	0.439092
8	KV1	0.439092	-		-	-	0.439092
9	BV1	0.439092	-		-	-	0.439092

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Kimball County — SUBDIVISION NAME

Kimball — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
City of Kimball and County of Kimball	ongoing	establish joint operation of Kimball City and County Park & Recreation Area	$ 100,500
City of Kimball and County of Kimball	ongoing	establish joint operation of a communications and dispatch center	$ 373,748
Board of Regents of the University of Nebraska on behalf of the Institute of Agriculture and Natural Resources, Cooperative Extension Division / Banner County/Kimball County	10/3/2023 - ongoing	provide cooperative extension services to the citizens of Kimball and Banner Counties	
Nebraska Intergovernmental Risk Management Association / Nebraska Intergovernmental Risk Management Association II and Kimball County	7/1/24 - 6/30/27	provide risk management services and insurance coverage to Kimball County	$ 100,752
City of Kimball and County of Kimball	ongoing	provide county with snow removal, salting, and sanding portions of its roadways that have been relinquished by Department of Roads	
Counties of Banner, Box Butte, Cheyenne, Dawes, Deuel, Garden, Grant, Kimball, Morrill, Scotts Bluff, Sheridan and Sioux	ongoing	establish a District Health Department pursuant to Nebraska Revised Statutes 71-1626 to 17-1636	
Cheyenne County, Deuel County, Garden County, Morrill County and Kimball County	3/1/2017 - renewable	form Region 21 Emergency Management and provide Civil Defense Services in the geographic region	
Scottsbluff County, Dawes County, Kimball County, Morrill County and Cheyenne County	ongoing	request Scottsbluff County to act for the other counties for all correspondence and certifications concerning the County Bridge Match Program - culvert projects	
Kimball County, City of Kimball, City of Gering, Morrill County Visitors Committee, Scottsbluff County Tourism, Garden County and Dawes County	ongoing	develop and improve the High Point Welcome Center of Western Nebraska as an economic instrument to increase tourism in the Panhandle	
County of Kimball and City of Kimball	ongoing	continue in place the siren operating warning system throughout the City of Kimball	
Kimball County Highway Department and City of Kimball	ongoing	establish mutual aid in the event of a natural disaster	
County of Kimball and City of Kimball	ongoing	furnish to each other geographical information appropriate for Geographical Information System	
Nebraska Public Entities-Nebraska Regional Interoperability Network	3/19/2019 - 12/31/2025	provide cooperative development and use of the Nebraska Regional Interoperability Network to provide better public service for dispatch and emergency services	
County of Scottsbluff, County of Kimball, Scottsbluff County Veterans Service Committee, Kimball County Veterans Service Committee, and Matthew B. Meyers, Scottsbluff County Veterans Service Officer	7/1/2024 - extendable	permit the Scottsbluff County Veterans Service Officer to also serve as the County Veterans Service Officer for Kimball County	

Total Amount used as Lid Exemption $ 575,000

Amount must agree to Lid Support Page 4, Line 23

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

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

TO: KIMBALL COUNTY
C/O CATHLEEN SIBAL
114 EAST 3RD ST
KIMBALL, NE 69145

TAXABLE VALUE LOCATED IN THE COUNTY OF: KIMBALL

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	155,061,118	1,158,014,389	938,777,820	16.52

' 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 **SHERRY WINSTROM**, **KIMBALL** 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.

Sherry Winstrom
(signature of county assessor)

COUNTY ASSESSOR ORGANIZED 1880 SEAL KIMBALL COUNTY, NEBRASKA

8-15-2025
(date)

CC: County Clerk, **KIMBALL** 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	141,063,407 Pers Prior	797,714,413 Real Prior
	254,963,560 Pers Value	903,050,829 Real Value

NOTICE OF BUDGET HEARING

Affidavit of Publication

KIMBALL COUNTY, NEBRASKA

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 13-501 to 13-513, that the governing body will meet on the 9th day of September, 20 25 at 8:30 o'clock, a .m., at Commissioner's Room--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 County 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 (incl. Road)	5,443,450	4,952,922	6,441,019	550,000	1,906,266	5,084,753
County Road	1,477,208	1,635,121	1,910,350	175,000	2,085,350	-
Road Sinking	375,477	-	1,193,524	-	1,193,524	-
Child Support-CDC	35,434	24,859	18,355	-	18,355	-
Child Support-CA	30,955	23,068	21,907	-	21,907	-
Visitor's Promotion	68,747	30,051	110,082	-	110,082	-
Visitor's Improvement	54,570	22,428	130,591	-	130,591	-
Reg. of Deeds Preservation/Modern	-	4,541	32,286	-	32,286	-
Veteran's Aid	-	2,975	2,874	350	3,224	-
Transit Service	3,159,435	3,558,518	3,137,316	300,000	3,437,316	-
Transit Service Savings	-	548,450	586,759	-	586,759	-
Opioid Recovery	-	-	38,849	-	38,849	-
STOP Program	2,530	19,146	10,457	-	10,457	-
Drug Law Enforcement	-	-	58,465	-	58,465	-
Federal Drug Law Enforcement	-	-	50,000	-	50,000	-
American Rescue Plan	482,431	140,225	-	-	-	-
Inheritance Tax	605,512	650,000	610,581	-	610,581	-
911 Emergency Services	37,803	20,317	14,889	-	14,889	-
911 Wireless Services	30,648	40,246	55,972	-	55,972	-
Welcome Center Bond	25,575	-	-	-	-	-
Hospital Bond	34,885,828	351,063	351,750	-	351,750	-
Manor Bond	104,915	103,275	102,155	-	102,155	-
Hospital Building	50,959,102	-	-	-	-	-
Capital Projects	4,030	44,852	1,187,881	-	1,187,881	-
Hospital Operations/Maintenance	26,230,100	25,609,678	31,871,061	3,269,917	35,140,978	-
Manor Operations/Maintenance	5,226,936	5,388,875	5,736,296	-	5,736,296	-
Manor Improvements	-	-	4,205,230	-	4,205,230	-
Sanitary Landfill	76,462	-	-	-	-	-
TOTALS	129,317,148	43,170,609	57,878,649	4,295,267	57,089,163	5,084,753

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 5,084,753	$ 5,084,753

Unused Property Tax Request Authority available for next year $ 378,078

AFFIDAVIT OF PUBLICATION **WESTERN NEBRASKA OBSERVER** **LEGAL # 105** 667

State of Nebraska,

County of Kimball, **Tara Heidemann**, being duly sworn, deposes and says he/she is Principal Clerk of Western Nebraska Observer, a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Kimball, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice, that said publication is of general circulation, and that attached notice titled: Notice of Budget

was published in the regular edition of said newspaper, 1 time(s)

on September 4th

The affiant is not a party to or in any way interested in the above-titled matter.

Signature Tara Heidemann

* *

Subscribed to in my presence and sworn to before me this 30th day of September, 2025

Loretta A. Copeland
Notary Public

GENERAL NOTARY-State of Nebraska
LORETTA A. COPELAND
My Comm. Exp. Jan. 24, 2027

Publication Fee $ 260.00

KIMBALL COUNTY, NEBRASKA

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 13-501 to 13-513, that the governing body will meet on the 9th day of September, 20 25 at 8:30 o'clock a m., at Commissioner's Room--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 County 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 (incl. Road)	5,443,450	4,952,922	6,441,019	550,000	1,906,266	5,084,753
County Road	1,477,208	1,635,121	1,910,350	176,000	2,085,350	-
Road Sinking	375,477	-	1,193,524	-	1,193,524	-
Child Support-CDC	35,434	24,859	18,355	-	18,355	-
Child Support-CA	30,955	23,088	21,907	-	21,907	-
Visitor's Promotion	68,747	30,051	110,082	-	110,082	-
Visitor's Improvement	54,670	22,428	130,591	-	130,591	-
Reg. of Deeds Preservation/Modern	-	4,541	32,266	-	32,266	-
Veteran's Aid	-	2,975	2,874	350	3,224	-
Transit Service	3,159,435	3,558,518	3,197,316	300,000	3,437,316	-
Transit Service Savings	-	548,450	586,759	-	586,759	-
Opioid Recovery	-	-	38,849	-	38,849	-
STOP Program	2,530	19,146	10,457	-	10,457	-
Drug Law Enforcement	-	-	58,485	-	58,485	-
Federal Drug Law Enforcement	-	-	50,000	-	50,000	-
American Rescue Plan	482,431	140,225	-	-	-	-
Inheritance Tax	605,512	650,000	610,581	-	610,581	-
911 Emergency Services	37,803	20,317	14,889	-	14,889	-
911 Wireless Services	30,648	40,246	55,972	-	55,972	-
Welcome Center Bond	25,675	-	-	-	-	-
Hospital Bond	34,885,828	351,063	351,750	-	351,750	-
Manor Bond	104,915	103,275	102,155	-	102,155	-
Hospital Building	50,959,102	-	-	-	-	-
Capital Projects	4,030	44,852	1,187,881	-	1,187,881	-
Hospital Operations/Maintenance	26,230,100	25,609,678	31,871,061	3,269,917	35,140,978	-
Manor Operations/Maintenance	5,226,936	5,388,875	5,736,296	-	5,736,296	-
Manor Improvements	-	-	4,205,230	-	4,205,230	-
Sanitary Landfill	76,462	-	-	-	-	-
TOTALS	129,317,148	43,170,609	57,878,649	4,295,267	57,089,163	5,084,753

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 5,084,753	$ 5,084,753

Unused Property Tax Request Authority available for next year $ 378,078

#105667 September 4, 2025 ZNEZ

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

KIMBALL COUNTY, NEBRASKA

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1601.02, that the governing body will meet on the 9th day of September, 20 25 at (following conclusion of budget hearing held at 8:30 a.m. on September 9, 2025), at Commissioner's Room--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	$ 62,444,090	$ 57,878,649	-7.31%
Property Tax Request	$ 4,312,176	$ 5,084,753	17.92%
Valuation	938,777,820	1,158,014,389	23.35%
Tax Rate	0.459339	0.439092	-4.41%

Tax Rate if Prior Tax Request was at Current Valuation 0.372377

COPY

BOARD OF COMMISSIONERS
KIMBALL COUNTY, NEBRASKA

RESOLUTION 2025- 29

WHEREAS, a proposed County Budget for the fiscal year July 1, 2025, to June 30, 2026, prepared by the Budget Officer, was transmitted to the Kimball County Board of Commissioners on the 16th day of September, 2025; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF KIMBALL COUNTY, NEBRASKA, THAT:

1. 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, approved and adopted as the Budget for Kimball County for said fiscal year.

2. 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.

3. 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 this 16th day of September, 2025.

Moved by Lukassen, seconded by Hottell, that the foregoing Resolution be approved and adopted.

Roll call vote: Aye: Lukassen : Hottell ; XXXXXXXXXXX .
Abstain: Flores .
Nay: None . Motion carried.

Approved and adopted this 16th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
KIMBALL COUNTY, NEBRASKA

Flores, Abstain
Chairman

Vice Chairman

Member

COUNTY CLERK ORGANIZED 1889 SEAL KIMBALL COUNTY, NEBRASKA

Attest: Cathleen A Sibal
County Clerk

AFFIDAVIT OF PUBLICATION **WESTERN NEBRASKA OBSERVER** **LEGAL # 105** 668

State of Nebraska,

County of Kimball, **Tara Heidemann**, being duly sworn, deposes and says he/she is Principal Clerk of Western Nebraska Observer, a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Kimball, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice, that said publication is of general circulation, and that attached notice titled: Notice,

was published in the regular edition of said newspaper, 1 time(s)

on 9-4

The affiant is not a party to or in any way interested in the above-titled matter.

Signature Tara Heidemann

* *

Subscribed to in my presence and sworn to before me this 30th day of September, 2025

Loretta A. Copeland

Notary Public

Publication Fee $ 130.09

GENERAL NOTARY-State of Nebraska
LORETTA A. COPELAND
My Comm. Exp. Jan. 24, 2027

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

KIMBALL COUNTY, NEBRASKA

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1601.02, that the governing body will meet on the 9th day of September, 20 25 at (following conclusion of budget hearing held at 8:30 a.m. on September 9, 2025), at Commissioner's Room--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	$ 62,444,090	$ 57,878,649	-7.31%
Property Tax Request	$ 4,312,176	$ 5,084,753	17.92%
Valuation	938,777,820	1,158,014,389	23.35%
Tax Rate	0.459339	0.439092	-4.41%
Tax Rate if Prior Tax Request was at Current Valuation		0.372377	

#105668 September 4, 2025 ZNEZ

NOTICE OF JOINT PUBLIC HEARING

KIMBALL COUNTY, NEBRASKA

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1633, that a public hearing will be held on the 16th day of September, 20 24 at 7:00 p.m., at Kimball County Transit Service meeting room, 233 S Chestnut Street, Kimball, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following subdivisions increasing their property tax request by more than the allowable growth percentage.

POLITICAL SUBDIVISION	PHONE NUMBER	PROPERTY TAX REQUEST
Kimball County	(308) 235-4056	$ 5,084,753

others?

SEE Cathleen's notices instead - in Word format - changed purpose, etc.

AFFIDAVIT OF PUBLICATION **WESTERN NEBRASKA OBSERVER** **LEGAL # 105** 689

State of Nebraska,

County of Kimball, **Tara Heidemann,** being duly sworn, deposes and says he/she is Principal Clerk of Western Nebraska Observer, a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Kimball, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice, that said publication is of general circulation, and that attached notice titled: Notice of Public Hearing,
was published in the regular edition of said newspaper, 1 time(s)
on Sep. 11

The affiant is not a party to or in any way interested in the above-titled matter.

Signature Tara Heidemann

* *

Subscribed to in my presence and sworn to before me this
30th day of September, 2025

Loretta A. Copeland
Notary Public

Publication Fee $ 13.74

GENERAL NOTARY- State of Nebraska
LORETTA A. COPELAND
My Comm. Exp. Jan 24, 2027

NOTICE OF JOINT PUBLIC HEARING
KIMBALL COUNTY, NEBRASKA
WEDNESDAY, SEPTEMBER 17, 2025 – 6:30 P.M.

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1633, that a public hearing will be held on Wednesday, the 17th day of September, 2025, at 6:30 p.m. at the Kimball County Transit Service meeting room, 233 South Chestnut Street, Kimball, Nebraska, for the purpose of hearing input from taxpayers relating to the following political subdivisions increasing its property tax request by more than the allowable growth percentage:

City of Kimball, (308) 235-3639, property tax requested - $ 823,522.69

Cathleen A. Sibal
County Clerk
#105689 September 11, 2025 ZNEZ

KIMBALL COUNTY BUDGET DOCUMENT

INDEX

DESCRIPTION	CODE NUMBER FUND	CODE NUMBER FUNCTION	PAGE NUMBER
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MESSAGE AND ADOPTION			
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Budget Message	ALL	ALL	A-1
Resolution of Adoption and Appropriations	ALL	ALL	A-2
Correspondence Information	ALL	ALL	A-3
Summary of All Funds	ALL	ALL	A-4
Schedule of Budgeted Disbursements	ALL	ALL	A-5
Allowable Growth Percentage Computation Form	ALL	ALL	
PROPERTY TAX REQUEST AUTHORITY COMPUTATION ITEMS:			
Property Tax Request Authority Computation Form	ALL	ALL	Pages 1 - 2
Property Tax Request Authority Supporting Schedules	ALL	ALL	
COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES	ALL	ALL	
LEVY LIMIT FORM	ALL	ALL	
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY	ALL	ALL	
Affidavit of Publication			
CERTIFICATION OF VALUATION	ALL	ALL	
INTERLOCAL AGREEMENTS FORM	ALL	ALL	
SECTION B:			
GENERAL FUND			
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Disbursements/Requirements Summary	0100	ALL	B-2-1
Disbursements/Requirements of Functions			
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* County Clerk	0100	602	B-4-1
* County Treasurer	0100	603	B-5-1
* County Assessor	0100	605	B-6-1
* Election Commissioner	0100	607	B-7-1
* Planning/Zoning	0100	608	B-8-1
* Information Technology	0100	610	B-9-1
* Human Resources	0100	612	B-10-1
* Employment Security	0100	613	B-11-1

KIMBALL COUNTY BUDGET DOCUMENT

INDEX

DESCRIPTION	CODE NUMBER FUND	FUNCTION	PAGE NUMBER
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* County Court System	0100	622	B-13-1
* Buildings & Grounds	0100	641	B-14-1 to B 14-2
* Reappraisal	0100	643	B-15-1
* Agricultural Extension Agent	0100	645	B-16-1
* County Sheriff	0100	651	B-17-1 to B-17-2
* County Attorney	0100	652	B-18-1
* Dispatchers	0100	653	B-19-1
* County Jail	0100	671	B-20-1
* County Ambulance	0100	691	B-21-1
* Emergency Management	0100	693	B-22-1
* County Surveyor	0100	702	B-23-1
* County Noxious Weed	0100	733	B-24-1
* County Relief	0100	801	B-25-1
* Veteran's Service Officer	0100	803	B-26-1
* Institutions	0100	822	B-27-1
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SECTION C:			
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* Road/Bridge Sinking Fund	0801	704	C-2-1 to C-2-2
* Child Support - Clerk of District Court Fund	0980	631	C-3-1 to C-3-2
* Child Support - County Attorney Fund	0985	662	C-4-1 to C-4-2
* Visitor's Promotion Fund	0990	879	C-5-1 to C-5-3
* Visitor's Improvement Fund	0995	879	C-6-1 to C-6-3
* Register of Deeds Preservation & Modernization Fund	1150	604	C-7-1 to C-7-2
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* Transit Savings Fund	2255	835	C-10-1 to C-10-2
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* STOP Program Fund	2356	666	C-12-1 to C-12-2
* Drug Law Enforcement Fund	2360	660	C-13-1 to C-13-2
* Federal Drug Law Enforcement Fund	2410	660	C-14-1 to C-14-2

KIMBALL COUNTY BUDGET DOCUMENT

INDEX

DESCRIPTION	CODE NUMBER FUND	CODE NUMBER FUNCTION	PAGE NUMBER
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* 911 Emergency Services Fund	2910	697	C-17-1 to C-17-2
* 911 Wireless Service Fund	2913	697	C-18-1 to C-18-2
* Welcome Center Bond Fund	3000	900	C-19-1 to C-19-2
* Hospital Bond Fund	3100	900	C-20-1 to C-20-2
* Manor Bond Fund	3200	900	C-21-1 to C-21-2
* Hospital Building Fund	4300	980	C-22-1 to C-22-2
* Capital Projects Fund	4600	980	C-23-1 to C-23-2
* Hospital Operating and Maintenance Fund	5000	771	C-24-1 to C-24-3
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SUPPORTING SCHEDULES

Statement of Transfers	ALL	ALL	

SECTION A

COUNTY BUDGET DOCUMENT

ADOPTED BUDGET STATEMENT AND CERTIFICATE OF TAX

ALL FUNDS

BUDGET MESSAGE
RESOLUTION OF ADOPTION AND APPROPRIATIONS
CORRESPONDENCE INFORMATION
SUMMARY OF ALL FUNDS
SCHEDULE OF BUDGETED DISBURSEMENTS

KIMBALL COUNTY

BUDGET MESSAGE

Pursuant to the Uniform Budget Act, and all the Legislative Bills affecting County Budgets, the amount in this said Budget for each office, department, activity, or expending agency, for the fiscal year 2025/2026 were reviewed and checked by the County Board of Commissioners, Kimball County, Nebraska. Careful consideration was given to the needs, obligations, or liabilities required by operation of law for each office, department, or expending agency, and adjustments were made where necessary for any of the purposes for which provision is made in the Budget. Cash reserves are being expanded to prepare the county for necessary expenditures in future years.

On May 26, 2022, Kimball County issued limited tax obligation bonds in the amount of $6,405,000 to help finance the construction of a new hospital building. The principal and interest will be paid over five years following an amortization schedule on file at the Clerk's Office.

On July 3, 2014, Kimball County issued general obligation nursing home bonds in the amount of $1,475,000 to help finance constructing additions and improvements to the existing nursing home. The principal and interest will be paid over twenty years following an amortization schedule on file at the Clerk's Office. On May 21, 2019, the nursing home bonds were refunded. The new principal and interest will be paid over fifteen years following an amortization schedule on file at the Clerk's Office.

The American Rescue Plan Act Fund (2580) was closed September 16, 2025.
The Transit Service Savings Fund (2255) was established September 18, 2024, to track receipts and expenditures and accumulate funds earned from the Transit Service.

Due to LB 1085 (1996), the road department can no longer levy taxes without sharing these funds with the cities and villages. The general fund must levy any taxes and transfer to the Road Fund (see LB 269 (1998)).

The following petty cash funds have been established:

January 10, 1989--$1,500.00--Kimball County Sheriff for travel and expenses to transport prisoners when immediate funds are necessary.
April 15, 1991--$40.00--Kimball County Clerk to be used for postage for the use of County Clerk, Clerk of District Court, County Court, and County Transit.
June 16, 1998--$2,500.00--Kimball County to be operated by the Clerk and used for necessary immediate expenses of any department.
November 20, 2012--$100.00--Kimball County Visitors' Committee to be used for small expenditures, such as postage.
November 5, 2013--$100.00--Kimball County Sheriff to be used for small expenditures, such as car washes and postage.
July 5, 2016--$100.00--Kimball County Court to be used to make change for customers.
July 5, 2016--$100.00--Kimball County District Court to be used to make change for customers or for small expenditures, such as postage.
September 14, 2021--$100.00--Kimball County Payroll to be maintained as the minimum required amount in the direct deposit checking account.
October 19, 2021--$300.00--Kimball County Transit Service to be used to make change for customers or for small expenditures, such as postage.
June 20, 2023--$100.00--Kimball County Clerk to be maintained as the minimum required amount in the County Clerk fees checking account.
July 2, 2024--$2,500.00--Kimball County Veterans' Aid to be used to make timely expenditures of aid to veterans.

This Budget has been adopted by the Board of County Commissioners and shall be and become applicable in the amounts and according to the funds specified in the Budget for the purpose of meeting the expenditures as set forth in said Budget.

COUNTY CLERK ORGANIZED 1889 SEAL KIMBALL COUNTY, NEBRASKA

Elyse Schlake Lukassen
CHAIRPERSON OF COUNTY BOARD Vice Chairman

ATTEST Cathleen A. Sibal

CERTIFICATION OF VALUATION

CATHLEEN SIBAL
KIMBALL COUNTY CLERK
114 EAST 3RD ST.
KIMBALL, NE 69145

DEAR MRS. SIBAL:

THE ACTUAL VALUATIONS FOR KIMBALL COUNTY GOVERNMENTAL SUBDIVISIONS FOR THE YEAR 2025 ARE AS FOLLOWS:

SUBDIVSIONS	VALUATIONS	GROWTH
KIMBALL COUNTY	$ 1,158,014,389	$155,061,118
KIMBALL COUNTY AGRICULTURAL SOCIETY	$ 1,158,014,389	$155,061,118
KIMBALL COUNTY HISTORICAL SOCIETY	$ 1,158,014,389	$155,061,118
SOUTH PLATTE NATURAL RESOURCES DIST.	$ 1,158,014,389	$155,061,118
EDUCATIONAL UNIT #13	$ 1,158,014,389	$155,061,118
WESTERN NEBRASKA COMMUNITY COLLEGE	$ 1,158,014,389	-
SCHOOL DISTRICTS:		
KIMBALL PUBLIC SCHOOL DISTRICT #1	$ 998,227,150	$154,804,880
DISTRICT #9 CHEYENNE COUNTY	$ 159,787,243	$533,855
POTTER RURAL CEMETERY	$ 39,422,217	$41,205
DIX RURAL CEMETERY	$ 117,232,941	$605,052
FIRE DISTRICTS:		
DIX FIRE DISTRICT	$ 180,741,207	$551,170
BUSHNELL-JOHNSON FIRE DISTRICT	$ 202,359,866	$2,157,056
KIMBALL RURAL FIRE DISTRICT	$ 575,617,582	$149,685,318
KIMBALL MUNICIPAL AIRPORT AUTHORITY	$ 199,295,737	$3,732,475
KIMBALL MUNICIPAL AIRPORT AUTHORITY BOND	$ 199,295,737	$3,732,475
KIMBALL VARIOUS PURPOSE BOND		
CITIES AND VILLAGES:		
CITY OF KIMBALL	$ 199,295,737	$3,732,475
VILLAGE OF DIX	$ 14,357,942	$345,420
VILLAGE OF BUSHNELL	$ 9,487,953	$420,160

Sherry Winstrom

SHERRY WINSTROM
KIMBALL COUNTY ASSESSOR
DATED AUGUST 15, 2025

COUNTY ASSESSOR ORGANIZED 1880 SEAL KIMBALL COUNTY, NEBRASKA

* Attached Certification of Taxable Value for each subdivision

INTERLOCAL AGREEMENTS

SECTION B

GENERAL FUND

REVENUE/DISBURSEMENTS/REQUIREMENTS/SUMMARY

ALL FUNCTIONS

KIMBALL COUNTY

FUND 0100 GENERAL

RECEIPTS SUMMARY

Function -- --

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	139,515.11	404,652.58	662,366	662,366	662,366
2							
3		TAXES					
4	304 00	Motor Vehicle Taxes (less State Share)	138,234.06	150,155.66	148,000	150,000	150,000
5	305 00	Personal and Real Property Taxes	3,251,653.33	3,734,442.08	4,019,278	5,084,753	5,084,753
6		Total Taxes	3,389,887.39	3,884,597.74	4,167,278	5,234,753	5,234,753
7							
8		INTERGOVERNMENTAL FEDERAL					
9	331 01	Dept. of Welfare - Title IV-D Clerk Distr. Ct. **	24,290.38	7,904.56	2,000	7,000	7,000
10	331 02	Dept. of Welfare - Title IV-D Co. Attorney **	31,356.90	13,455.89	2,000	2,000	2,000
11		Total Federal Receipts	55,647.28	21,360.45	4,000	9,000	9,000
12							
13		INTERGOVERNMENTAL STATE					
14	344 01	Homestead Exemption Allocation	67,107.42	78,263.51			
15	344 05	Property Tax Credit	245,634.98	318,320.74			
16	345 02	Insurance Tax Allocation	12,131.07	12,797.05	12,500	13,000	13,000
17	345 03	Airline Tax Allocation	2,253.12	1,875.69	1,500	2,000	2,000
18	346 01	Pro-Rate Motor Vehicle Allocation	5,968.02	8,177.71	7,000	7,000	7,000
19	346 02	Carline Tax Allocation	17,484.46	15,838.87	15,000	16,000	16,000
20	346 05	Nameplate Capacity Tax - Wind Energy	53,759.87	35,828.73	30,000	30,000	30,000
21		Total State Receipts	404,338.94	471,102.30	66,000	68,000	68,000
22							
23		OTHER INTERGOVERNMENTAL REVENUE					
24	350 01	Grants - Not Federal/State (with $300,000 offset exp.	-	-	300,000	300,000	300,000
25	351 01	Interlocal Government Payment (City-Dispatch)	198,000.00	104,363.00	106,000	106,000	106,000
26		Total Other Intergovernmental	198,000.00	104,363.00	406,000	406,000	406,000
27							
28		FEES AND OTHER LOCAL RECEIPTS					
29		County Treasurer -					
30	360 01	Drivers License Fees	1,680.25	1,713.25	1,600	1,600	1,600
31	360 02	Motor Vehicle Registration/Title Fees, Etc.	18,739.37	18,722.95	18,500	18,500	18,500
32	360 04	Tax Sale Redemption Fees	1,430.00	1,232.00	1,000	1,000	1,000
33	360 05	Distress Warrant Fees	70.00	96.00	-	-	-
34	360 06	Tax Sale Fees	1,120.00	1,220.00	1,000	1,000	1,000
35	360 07	Advertising Fees	990.00	825.00	1,500	1,500	1,500
36	361 01	Homestead Exemption Commission	2,686.37	2,982.35	2,750	3,000	3,000
37	361 02	Property Tax Credit Commission	8,490.20	10,242.08	9,500	9,500	9,500

KIMBALL COUNTY

FUND 0100 GENERAL

RECEIPTS SUMMARY

Function -- --

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1		FEES AND OTHER LOCAL RECEIPTS, CONT.					
2		County Treasurer, continued -					
3	361 03	Sales Tax Commission (50% to Road beg. 1/20)	4,426.52	4,707.33	4,500	5,000	5,000
4	361 06	Franchise Fees	689.03	720.39	700	700	700
5	361 09	Name Plate Capacity Commission	1,340.11	712.88	500	500	500
6	363 01	Property Tax Commissions	85,979.89	76,979.55	75,000	75,000	75,000
7	363 07	Motor Vehicle Tax Commission	4,836.14	5,158.44	5,000	5,000	5,000
8		County Clerk -					
9	371 01	Filing & Recording Fees	24,193.50	34,885.50	33,000	35,000	35,000
10	371 02	Documentary Stamps - County Share	14,009.60	11,289.37	10,000	10,000	10,000
11	371 03	Miscellaneous Fees & Commissions	37.50	52.50	-	-	-
12	371 04	Advertising Fees - Liquor License	-	40.00	-	-	-
13	371 05	Marriage License Fees	425.00	375.00	350	350	350
14		Election Commissioner -					
15	371 06	Filing Fees - Political Candidates	920.00	-	2,000	2,500	2,500
16	393 02	Election Costs Recovered	11,208.80	4,562.44	500	500	500
17		Clerk of the District Court -					
18	380 01	Filing Fees	1,730.00	2,268.00	1,800	2,000	2,000
19	380 03	District Court Cost Refunds	3,361.79	6,542.53	3,500	4,000	4,000
20	380 05	District Court Miscellaneous Fees	1,225.25	1,259.08	1,000	1,000	1,000
21	381 01	Bail Bond Costs - 10%	2,710.00	2,310.00	2,000	2,000	2,000
22	383 00	Passport Fees	3,185.00	2,520.00	2,500	2,500	2,500
23		County Court System -					
24	390 01	County Court Cost Refunds	310.00	306.00	300	300	300
25	390 02	Miscellaneous Revenues - County Court	1,068.80	938.40	750	750	750
26		County Sheriff -					
27	395 01	Service Fees	4,298.82	7,017.31	6,000	6,000	6,000
28	395 03	Reimburse Carrier Enforcement (State Patrol)	-	-	-	10,000	10,000
29	395 05	Reimburse County & City Prisoners	-	-	10,000	15,000	15,000
30	395 07	Reimburse Deputy Costs (Crisis Center)	-	-	-	55,000	55,000
31	395 10	Motor Vehicle Inspection Fees	4,740.00	4,420.00	4,250	4,250	4,250
32	395 13	Handgun Application Fee	500.00	505.00	500	500	500
33	395 15	Sheriff Miscellaneous Fees	1,504.14	1,528.89	1,500	1,500	1,500
34		County Attorney -					
35	396 01	Check Collection Fees	10.00	-	-	-	-
36	396 05	Attorney Fee - Tax Foreclosure	-	803.10	-	-	-

KIMBALL COUNTY

FUND 0100 GENERAL

RECEIPTS SUMMARY

Function -- --

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1		FEES AND OTHER LOCAL RECEIPTS, CONT.					
2		Other Receipts					
3	325 05	Zoning Fees & Costs	150.00	1,500.00	100	100	100
4	398 01	Landfill Fees	-	23.00	-	-	-
5	402 01	Ambulance/Aid Fee	-	30.00	-	-	-
6	409 01	Sale of Maps & Publications	325.00	225.00	200	200	200
7	450 02	Photocopies	6,475.75	7,305.85	6,500	7,000	7,000
8	450 03	Postage	20.69	13.65	-	-	-
9	450 07	Reimburse Fax Fee	12.00	19.00	-	-	-
10	470 01	Overload Fines - 25% County Share	381.25	350.00	300	300	300
11	500 01	Leases & Rental Revenue	299.54	159.14	150	150	150
12	500 04	Lease Revenue - Transit (24/25 to Fund 2255)	251,826.07	-	-	-	-
13	500 05	Lease Revenue - 505 S Burg Street	-	-	60,000	80,000	80,000
14	502 01	Rental Income - Transit (24/25-part to Fund 225	77,750.00	26,700.00	26,700	26,700	26,700
15	510 01	Interest on Investments	76,699.46	83,583.02	78,000	78,000	78,000
16	520 10	Repayment of Expenditures - Transit	8,413.92	9,988.08	-	-	-
17	530 02	Sale of Land (transfer to WC Bond/Vis Contrib.)	476,483.75	-	-	-	-
18	530 03	Sale of Surplus Property - Miscellaneous	-	23.00	-	-	-
19	531 02	Insurance Settlements (w/ $20,000 offset exp.)	500.00	-	15,000	15,000	15,000
20	531 03	Insurance Dividend Refund	6,969.00	7,725.00	7,000	7,000	7,000
21	532 01	Reimbursement - Banner County	20,792.73	28,229.31	27,000	27,000	27,000
22	540 01	Miscellaneous Revenue	4,196.29	6,402.23	4,000	4,000	4,000
23		Total Fees & Other Local Receipts	1,139,211.53	379,211.62	426,450	520,900	520,900
24							
25		TRANSFERS IN					
26	590 02	Transfers In	521,502.63	350,000.00	200,000	90,000	90,000
27							
28		TOTAL RESOURCES AVAILABLE	5,848,102.88	5,615,287.69	5,932,094	6,991,019	6,991,019
29		LESS DISBURSEMENTS	5,443,450.30	4,952,921.50	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
30		BALANCE FORWARD	404,652.58	662,366.19	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS SUMMARY **Function** **ALL** **FUNCTION SUM.**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	600-649	GENERAL GOVERNMENT					
2	601	County Board	87,559.36	77,456.52	84,500	85,000	85,000
3	602	County Clerk	226,455.07	239,538.31	267,960	267,960	267,960
4	603	County Treasurer	179,891.57	165,246.99	178,085	178,085	178,085
5	605	County Assessor	178,047.17	190,708.53	209,628	209,628	209,628
6	607	Election Commissioner	21,178.48	22,269.82	27,700	27,700	27,700
7	608	Planning/Zoning	14,955.62	16,442.73	23,900	26,730	26,730
8	610	Information Technology	117,619.76	111,142.39	142,000	137,000	137,000
9	612	Human Resources	39,020.00	24,746.27	21,500	21,500	21,500
10	613	Employment Security	1,945.75	6,687.30	10,000	15,000	15,000
11	621	Clerk of the District Court	96,523.72	112,379.63	137,548	134,548	134,548
12	622	County Court System	3,771.49	3,756.88	4,350	4,350	4,350
13	641	Building and Grounds	181,788.32	322,938.60	482,400	357,200	357,200
14	643	Reappraisal	61,627.63	91,341.31	105,050	102,750	102,750
15	645	Agricultural Extension Agent	59,992.35	61,457.02	81,650	81,650	81,650
16							
17	650-699	PUBLIC SAFETY					
18	651	County Sheriff	417,713.98	513,699.12	618,736	618,736	618,736
19	652	County Attorney	129,043.24	104,413.98	118,705	118,705	118,705
20	653	Dispatchers	403,897.49	445,083.70	479,748	479,748	479,748
21	671	County Jail	138,213.09	164,222.29	179,510	224,510	224,510
22	691	County Ambulance	48,000.00	48,000.00	48,500	48,500	48,500
23	693	Emergency Manager	27,482.36	36,707.47	42,000	46,500	46,500
24							
25	700-749	PUBLIC WORKS					
26	702	County Surveyor	25,444.06	15,172.65	23,350	23,350	23,350
27	733	County Noxious Weed	80,118.97	81,710.10	123,445	123,445	123,445
28							
29	800-849	PUBLIC WELFARE & SOCIAL SERVICES					
30	801	County Relief	969.99	2,614.85	8,550	8,550	8,550
31	803	Veterans' Service Officer	52,917.82	62,035.46	72,468	70,248	70,248
32	822	Institutions	-	-	2,000	-	-
33							
34	910-999	MISCELLANEOUS					
35	911	Grants	-	-	300,000	300,000	300,000
36	970	Miscellaneous General	2,849,273.01	2,033,149.58	1,588,811	2,729,626	2,729,626
37							
38		TOTAL DISBURSEMENTS (to Page B-1-3, Line 22)	5,443,450.30	4,952,921.50	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
39		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXX	XXXXXXXXXX	5,382,094	6,441,019	6,441,019
40	8 0000	NECESSARY CASH RESERVE	XXXXXXXXXX	XXXXXXXXXX	550,000	550,000	550,000
41		TOTAL REQUIREMENTS	XXXXXXXXXX	XXXXXXXXXX	5,932,094	6,991,019	6,991,019

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **601** **CO. BOARD**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0100	Officials' Salaries	69,999.60	69,999.60	72,500	73,000	73,000
2	2 1700	Travel Expenses (Meals, Mileage, & Lodging)	8,277.33	6,235.11	8,500	8,500	8,500
3	2 1751	Dues, Subscriptions, Registr., & Training	850.00	1,135.00	1,500	1,500	1,500
4	3 0101	Office Supplies	479.96	86.81	500	500	500
5		Total Operating Expenses	79,606.89	77,456.52	83,000	83,500	83,500
6							
7		CAPITAL OUTLAY:					
8	5 0500	Office Equipment	7,952.47	-	1,500	1,500	1,500
9		TOTAL CAPITAL OUTLAY	7,952.47	-	1,500	1,500	1,500
10		TOTAL DISBURSEMENTS/REQUIREMENTS	87,559.36	77,456.52	84,500	85,000	85,000

(To Page B-2-1, Line 2)

To the County Board:

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

Dated September 16, 2025

County Commissioner - Chairman

Office, Activity or Function

Signature of Officer

Elyse Schlake Lukassen

Vice Chairman

B-3-1

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **602** **CO. CLERK**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0100	Official's Salary	61,749.96	66,749.88	71,750	71,750	71,750
2	1 0201	Chief Deputy's Wages	52,299.40	51,973.03	53,338	53,338	53,338
3	1 0202	Deputy Register of Deeds Wages	42,310.59	44,146.20	47,423	47,423	47,423
4	1 0305	Full-Time Wages - Clerical	63,042.50	70,210.00	73,995	73,995	73,995
5	1 0405	Part-Time Wages-Clerical-Temporary	-	535.00	10,654	10,654	10,654
6	1 0500	Overtime	180.31	670.82	800	800	800
7	2 0200	Telephone Service	714.57	479.31	-	-	-
8	2 1700	Travel Expenses (Meals, Mileage, & Lodging)	2,597.69	1,496.56	2,500	2,500	2,500
9	2 1751	Dues, Subscriptions, Registr., & Training	968.19	1,010.99	1,500	1,500	1,500
10	2 2545	School Superintendent - Contractual (prev. Misc G	-	-	500	500	500
11	3 0101	Office Supplies	2,198.83	2,171.23	4,000	4,000	4,000
12		Total Operating Expenses	226,062.04	239,443.02	266,460	266,460	266,460
13							
14		CAPITAL OUTLAY:					
15	5 0500	Office Equipment	393.03	95.29	1,500	1,500	1,500
16		TOTAL CAPITAL OUTLAY	393.03	95.29	1,500	1,500	1,500
17		TOTAL DISBURSEMENTS/REQUIREMENTS	226,455.07	239,538.31	267,960	267,960	267,960

(To Page B-2-1, Line 3)

To the County Board:

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

Dated September 16, 2025

County Clerk
Office, Activity or Function

Cathleen J. Sibal
Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS **Function** **603** **CO. TREAS.**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0100	Official's Salary	61,749.96	66,749.88	71,750	71,750	71,750
2	1 0201	Chief Deputy's Wages	45,875.20	49,151.20	52,428	52,428	52,428
3	1 0305	Full-Time Wages - Clerical	57,889.51	32,970.00	34,930	34,930	34,930
4	2 0200	Telephone Service	727.53	477.82	-	-	-
5	2 1100	Data Processing Costs - MIPS	7,727.04	12,147.58	12,706	12,706	12,706
6	2 1700	Travel Expenses (Meals, Mileage, & Lodging)	2,851.43	2,052.14	2,821	2,821	2,821
7	2 1751	Dues, Subscriptions, Registr., & Training	420.00	487.00	500	500	500
8	3 0101	Office Supplies	2,500.91	1,211.37	2,450	2,450	2,450
9		Total Operating Expenses	179,741.58	165,246.99	177,585	177,585	177,585
10							
11		CAPITAL OUTLAY:					
12	5 0500	Office Equipment	149.99	-	500	500	500
13		TOTAL CAPITAL OUTLAY	149.99	-	500	500	500
14		TOTAL DISBURSEMENTS/REQUIREMENTS	179,891.57	165,246.99	178,085	178,085	178,085

(To Page B-2-1, Line 4)

To the County Board:

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

Dated September 16, 2025

County Treasurer
Office, Activity or Function

Cindy Lahmig
Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **605** **CO. ASSESSOR**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0100	Official's Salary	61,749.96	66,749.88	71,750	71,750	71,750
2	1 0201	Chief Deputy's Wages	45,875.20	49,151.20	52,428	52,428	52,428
3	1 0305	Full-Time Wages - Clerical	39,827.25	58,160.13	67,794	67,794	67,794
4	1 0405	Part-Time Wages - Clerical	9,185.00	-	-	-	-
5	2 0200	Telephone Service	727.53	477.82	-	-	-
6	2 1700	Travel Expenses (Meals, Mileage, & Lodging)	4,264.24	2,930.35	9,939	9,939	9,939
7	2 1751	Dues, Subscriptions, Registr., & Training	15,720.00	812.00	5,367	5,367	5,367
8	2 2510	Contract for Appraisal	-	12,000.00	-	-	-
9	3 0101	Office Supplies	697.99	146.68	1,350	1,350	1,350
10		Total Operating Expenses	178,047.17	190,428.06	208,628	208,628	208,628
11							
12		CAPITAL OUTLAY:					
13	5 0500	Office Equipment	-	280.47	1,000	1,000	1,000
14		TOTAL CAPITAL OUTLAY	-	280.47	1,000	1,000	1,000
15		TOTAL DISBURSEMENTS/REQUIREMENTS	178,047.17	190,708.53	209,628	209,628	209,628

(To Page B-2-1, Line 5)

To the County Board:

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

Dated September 16, 2025

County Assessor
Office, Activity or Function

Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **607** **ELECTION COMM.**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0309	Full-Time Wages - Clerical (Election)	2,791.28	4,822.00	4,500	4,500	4,500
2	1 0409	Part-Time Wages - Elections	6,057.00	6,707.36	7,000	7,000	7,000
3	2 1012	Printing and Publishing	3,312.50	2,333.75	4,000	4,000	4,000
4	2 1700	Travel Expenses (Meals, Mileage, & Lodging)	1,042.45	85.76	1,500	1,500	1,500
5	2 1701	Training (Poll workers)	363.93	398.96	500	500	500
6	2 1751	Dues, Subscriptions, Registr., & Training	80.00	-	200	200	200
7	3 0101	Office Supplies	129.43	107.04	500	500	500
8	3 0113	Voting Supplies	6,701.89	7,114.95	8,500	8,500	8,500
9	4 0502	Voting Polls - Rental	700.00	700.00	1,000	1,000	1,000
10		Total Operating Expenses	21,178.48	22,269.82	27,700	27,700	27,700
11							
12		CAPITAL OUTLAY:					
13	5 0500	Office Equipment	-	-	-	-	-
14	5 0900	Voting Equipment	-	-	-	-	-
15		TOTAL CAPITAL OUTLAY	-	-	-	-	-
16		TOTAL DISBURSEMENTS/REQUIREMENTS	21,178.48	22,269.82	27,700	27,700	27,700

(To Page B-2-1, Line 6)

To the County Board:

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

Dated September 16, 2025

Ex-Officio Election Commissioner
Office, Activity or Function

Cathleen J. Sibal
Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **608 PLANNING/ZONING**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0401	Zoning Administration Wages - Part-Time	14,906.00	16,302.75	22,300	24,530	24,530
2	2 1012	Printing and Publishing	9.62	99.98	400	1,000	1,000
3	2 1700	Travel Expenses (Meals, Mileage, & Lodging)	-	-	500	500	500
4	2 1751	Dues, Subscriptions, Registr., & Training	40.00	40.00	100	100	100
5	3 0101	Office Supplies	-	-	450	450	450
6		Total Operating Expenses	14,955.62	16,442.73	23,750	26,580	26,580
7							
8		CAPITAL OUTLAY:					
9	5 0500	Office Equipment	-	-	150	150	150
10		TOTAL CAPITAL OUTLAY	-	-	150	150	150
11		TOTAL DISBURSEMENTS/REQUIREMENTS	14,955.62	16,442.73	23,900	26,730	26,730

(To Page B-2-1, Line 7)

Elyse Schlake Lukassen
Vice Chairman

To the County Board: Signature - Chairman of the Board of Commissioners

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

Dated September 16, 2025

Planning/Zoning Administrator
Office, Activity or Function

Signature of Officer

KIMBALL COUNTY

FUND 0100 GENERAL

Function 610 INFO TECHNOLOGY

	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 1101	Computer Expense - General	331.25	-	1,000	1,000	1,000
2	2 1103	Website Costs	600.00	619.99	1,000	1,000	1,000
3	2 2507	IT Consulting Contract	112,946.57	110,522.40	120,000	120,000	120,000
4		Total Operating Expenses	113,877.82	111,142.39	122,000	122,000	122,000
5							
6		CAPITAL OUTLAY:					
7	5 0502	Data Processing Equipment (Computers/Server	3,741.94	-	20,000	15,000	15,000
8		TOTAL CAPITAL OUTLAY	3,741.94	-	20,000	15,000	15,000
9		TOTAL DISBURSEMENTS/REQUIREMENTS	117,619.76	111,142.39	142,000	137,000	137,000

(To Page B-2-1, Line 8)

To the County Board:

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

Dated September 16, 2025

Information Technology
Office, Activity or Function

Elyse Schlake Lukassen
Vice Chairman
Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS **Function** **612 HUMAN RESOURCE**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 2502	Contract - H R Services	38,500.00	8,000.00	-	-	-
2	2 2520	Legal Fees & Costs - H R Services	-	15,775.00	20,000	20,000	20,000
3	2 3030	Drug Program Costs	520.00	971.27	1,500	1,500	1,500
4		Total Operating Expenses	39,020.00	24,746.27	21,500	21,500	21,500
5							
6		CAPITAL OUTLAY:					
7	5 0500	Office Equipment	-	-	-	-	-
8		TOTAL CAPITAL OUTLAY	-	-	-	-	-
9		TOTAL DISBURSEMENTS/REQUIREMENTS	39,020.00	24,746.27	21,500	21,500	21,500

(To Page B-2-1, Line 9)

HR Contract - part paid by Transit

To the County Board:

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

Dated September 16, 2025

Human Resources
Office, Activity or Function

Elyse Schlake Lukassen
Vice Chairman
Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **613** **EMPL. SECURITY**

	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 1500	Unemployment Payments	1,945.75	6,687.30	10,000	15,000	15,000
2		Total Operating Expenses	1,945.75	6,687.30	10,000	15,000	15,000
3							
4		CAPITAL OUTLAY:					
5	5 0500	Office Equipment	-	-	-	-	-
6		TOTAL CAPITAL OUTLAY	-	-	-	-	-
7		TOTAL DISBURSEMENTS/REQUIREMENTS	1,945.75	6,687.30	10,000	15,000	15,000

(To Page B-2-1, Line 10)

To the County Board:

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

Dated September 16, 2025

Employment Security
Office, Activity or Function

Elyse Schlake Lukassen
Vice Chairman
Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **621** **CLERK DIST. CT.**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0100	Official's Salary	61,749.96	66,749.88	71,750	71,750	71,750
2	1 0201	Chief Deputy's Wages (* part mo. - see CS-CDC)	25,435.22	32,638.90	52,428	52,428	52,428
3	1 0405	Part-Time Wages - Clerical	-	-	-	-	-
4	2 0200	Telephone Service	727.53	477.82	-	-	-
5	2 1200	Office Equipment Repair	1,505.00	1,114.10	1,200	1,200	1,200
6	2 1700	Travel Expenses (Meals, Mileage, & Lodging)	2,038.25	842.26	2,000	2,000	2,000
7	2 1751	Dues, Subscriptions, Registr., & Training	314.50	379.50	400	400	400
8	3 0101	Office Supplies	2,301.64	3,451.38	3,000	3,000	3,000
9		Total Operating Expenses	94,072.10	105,653.84	130,778	130,778	130,778
10							
11		CAPITAL OUTLAY:					
12	5 0500	Office Equipment	787.62	5,033.79	5,000	2,000	2,000
13	5 1250	Contract - Scanner	1,124.00	1,152.00	1,200	1,200	1,200
14	5 1260	Contract - State Computer Lease	540.00	540.00	570	570	570
15		TOTAL CAPITAL OUTLAY	2,451.62	6,725.79	6,770	3,770	3,770
16		TOTAL DISBURSEMENTS/REQUIREMENTS	96,523.72	112,379.63	137,548	134,548	134,548

(To Page B-2-1, Line 11)

New Elected Official - effective January 1, 2015

NOTE: 50% of salary moved from CS-CDC to CDC in 2007-2008.

* 2021/2022 - 8.5 months CDC, 3.5 months CS-CDC
* 2022/2023 - 12 months CDC, 0 months CS-CDC
* 2023/2024 - 6 months CDC, 6 months CS-CDC
* 2024/2025 - 8 months CDC, 4 months CS-CDC
* 2025/2026 - 12 months CDC, 0 months CS-CDC

To the County Board:

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

Dated September 16, 2025

Clerk of District Court
Office, Activity or Function

Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **622** **CO. COURT SYS.**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 0200	Telephone Service	878.64	601.58	-	-	-
2	2 1751	Dues, Subscriptions, Registr., & Training	99.95	107.95	300	300	300
3	3 0101	Office Supplies	1,332.40	1,007.35	2,000	2,000	2,000
4	3 0150	Stationery/Envelopes	-	840.00	350	350	350
5		Total Operating Expenses	2,310.99	2,556.88	2,650	2,650	2,650
6							
7		CAPITAL OUTLAY:					
8	5 0500	Office Equipment	260.50	-	500	500	500
9	5 1251	Contract - Scanner	1,200.00	1,200.00	1,200	1,200	1,200
10		TOTAL CAPITAL OUTLAY	1,460.50	1,200.00	1,700	1,700	1,700
11		TOTAL DISBURSEMENTS/REQUIREMENTS	3,771.49	3,756.88	4,350	4,350	4,350

(To Page B-2-1, Line 12)

To the County Board:

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

Dated September 16, 2025

County Court
Office, Activity or Function

Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **641** **BLDGS & GRDS.**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0306	Full-Time Wages - Custodial	34,846.50	39,919.75	43,040	43,040	43,040
2	1 0320	Full-Time Wages - Custodial Assistant	22,946.21	35,080.75	38,360	38,360	38,360
3	1 0406	Part-Time Wages - Custodial	1,683.39	-	-	-	-
4	1 0500	Overtime	1,216.62	2,030.35	3,000	3,000	3,000
5	1 0600	Vacation/Sick Payout	7,349.29	-	-	-	-
6	2 0206	Telephone Service - Annex Elevator	868.00	863.82	1,000	1,000	1,000
7	2 0500	Utilities - Annex	6,969.60	6,871.93	7,000	7,000	7,000
8	2 0501	Light - Courthouse	22,834.62	26,438.65	28,000	28,000	28,000
9	2 0502	Water - Courthouse	1,283.10	1,654.82	1,800	1,800	1,800
10	2 0503	Heating Fuels - Courthouse	7,519.72	7,856.98	8,000	8,000	8,000
11	2 0504	Sewer - Courthouse	684.99	957.48	1,000	1,000	1,000
12	2 0505	Garbage - Courthouse	2,033.10	2,320.20	2,500	2,500	2,500
13	2 0510	Utilities - 505 S Bug St (Hospital)	596.51	28,087.56	28,000	10,000	10,000
14	2 1140	Inspections	858.00	744.00	1,000	1,000	1,000
15	2 1200	Building Repair/Improvements - 505 S Burg (Ho	6.99	10,776.93	5,000	5,000	5,000
16	2 1300	Building Repair/Improvements - Courthouse	14,560.29	19,142.19	126,200	25,000	25,000
17	2 1301	Building Repair/Improvements - Annex	9,342.35	3,029.76	10,000	10,000	10,000
18	2 1307	Building Repair/Improvements - Welcome Cente	1,092.92	34.14	-	-	-
19	2 1600	Other Equipment Repair	840.47	2,284.32	1,000	1,000	1,000
20	2 1601	Elevator Repair & Contracts - Courthouse	1,845.24	89,792.36	97,000	97,000	97,000
21	2 1602	Elevator Repair & Contracts - Annex	7,344.18	16,100.24	8,500	8,500	8,500
22	2 1700	Travel Expenses (Meals, Mileage, & Lodging)	120.60	117.92	200	200	200
23	2 2502	Pest Control - Contractual - Courthouse/Annex	1,993.60	3,288.74	3,500	3,500	3,500
24	2 2544	Technical Support - Contracts	611.85	605.60	36,500	36,500	36,500
25	2 2547	Laundry/Linen Service	5,851.34	6,134.81	7,000	7,000	7,000
26	2 4430	Lawn Maintenance	1,774.71	5,114.37	5,000	5,000	5,000
27	2 9900	Miscellaneous	774.44	917.95	1,000	1,000	1,000
28	3 0103	Janitorial Supplies - Cleaning	5,515.52	6,790.93	7,000	7,000	7,000
29	4 0600	Miscellaneous Rental	2,760.00	920.00	-	-	-
30		Total Operating Expenses	166,124.15	317,876.55	470,600	351,400	351,400

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **641** **BLDGS & GRDS.**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1		CONTINUED					
2							
3		CAPITAL OUTLAY:					
4	5 0221	Security System Upgrade	10,828.34	3,622.60	10,000	4,000	4,000
5	5 0313	Janitorial Equipment	157.20	509.49	800	800	800
6	5 1100	Other Equipment	4,678.63	929.96	1,000	1,000	1,000
7		TOTAL CAPITAL OUTLAY	15,664.17	5,062.05	11,800	5,800	5,800
8		TOTAL DISBURSEMENTS/REQUIREMENTS	181,788.32	322,938.60	482,400	357,200	357,200

(To Page B-2-1, Line 13)

Elyse Schlake Lukassen
Vice Chairman

To the County Board: Signature - Chairman of the Board of Commissioners

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

Dated September 16, 2025

Buildings & Grounds
Office, Activity or Function

Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **643** **REAPPRAISAL**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0305	Full-Time Wages - Clerical	-	-	26,005	26,005	26,005
2	2 1012	Printing and Publishing	-	10.30	60	60	60
3	2 1100	Data Processing Costs - MIPS/ESRI	12,909.32	13,547.04	14,074	14,074	14,074
4	2 1102	GIS Support	7,166.00	7,166.00	7,166	7,166	7,166
5	2 1700	Travel Expenses (Meals, Mileage, & Lodging)	2,269.46	584.51	7,490	7,490	7,490
6	2 1751	Dues, Subscriptions, Registr., & Training	1,071.15	1,352.15	4,915	4,915	4,915
7	2 2510	Contract for Appraisal	37,920.00	67,352.50	40,640	40,640	40,640
8	3 0101	Office Supplies	291.70	1,126.83	1,400	1,400	1,400
9		Total Operating Expenses	61,627.63	91,139.33	101,750	101,750	101,750
10							
11		CAPITAL OUTLAY:					
12	5 0500	Office Equipment	-	201.98	3,300	1,000	1,000
13		TOTAL CAPITAL OUTLAY	-	201.98	3,300	1,000	1,000
14		TOTAL DISBURSEMENTS/REQUIREMENTS	61,627.63	91,341.31	105,050	102,750	102,750

(To Page B-2-1, Line 14)

To the County Board:

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

Dated September 16, 2025

Reappraisal
Office, Activity or Function

Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **645** **AGRI. EXT. AG.**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0305	Full-Time Wages - Clerical	35,337.00	26,675.75	39,500	39,500	39,500
2	1 0405	Part-Time Wages - Clerical	2,192.00	7,883.75	1,500	1,500	1,500
3	1 0500	Overtime	54.00	108.00	-	-	-
4	1 0803	Group Health	-	3,637.09	15,500	15,500	15,500
5	1 0900	Retirement	2,402.19	2,300.72	2,700	2,700	2,700
6	1 1000	Social Security - County Share	2,875.15	2,650.62	3,100	3,100	3,100
7	2 0100	Postal Service	96.51	-	100	100	100
8	2 0200	Telephone Service	2,419.56	2,463.87	2,600	2,600	2,600
9	2 1101	Internet	1,583.16	1,583.16	1,700	1,700	1,700
10	2 1704	Educators Travel - Mileage	6,491.03	8,279.69	7,500	7,500	7,500
11	2 1751	Dues, Subscriptions, Registr., & Training	290.00	217.00	300	300	300
12	3 0101	Supplies	1,327.00	941.87	1,500	1,500	1,500
13	4 0200	Equipment Rental	2,260.88	2,135.88	2,350	2,350	2,350
14		Total Operating Expenses	57,328.48	58,877.40	78,350	78,350	78,350
15							
16		CAPITAL OUTLAY:					
17	5 0500	Equipment	136.97	-	500	500	500
18	5 0502	Data Processing Equipment	2,526.90	2,579.62	2,800	2,800	2,800
19		TOTAL CAPITAL OUTLAY	2,663.87	2,579.62	3,300	3,300	3,300
20		TOTAL DISBURSEMENTS/REQUIREMENTS	59,992.35	61,457.02	81,650	81,650	81,650

(To Page B-2-1, Line 15)

Banner County has previously reimbursed Kimball County for its share of salaries. Beginning in September 2012, all expenditures will be made by Kimball County then reimbursed by Banner County. --see Revenues

To the County Board:

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

Dated September 16, 2025

Kimball-Banner Extension Service
Office, Activity or Function

Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **651** **CO. SHERIFF**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0100	Official's Salary	68,749.92	73,749.96	78,750	78,750	78,750
2	1 0201	Chief Deputy's Wages *	-	-	-	-	-
3	1 0202	Other Deputy's Wages **	54,126.47	57,762.77	273,556	273,556	273,556
4	1 0203	Other Deputy's Wages **	51,121.93	57,023.80	-	-	-
5	1 0204	Other Deputies' Wages - Part Time	32,123.50	27,370.10	20,000	20,000	20,000
6	1 0205	Third Deputy's Wages **	13,661.38	57,189.17	-	-	-
7	1 0206	NCO Deputy's Wages **	22,932.54	32,472.36	-	-	-
8	1 0301	Administrative Assistant Wages	-	35,892.69	49,280	49,280	49,280
9	1 0413	County Court Security/Bailiff Salary	1,150.00	1,050.00	1,200	1,200	1,200
10	1 0415	Jailer Salary (sep. Official's Salary - 2014/2015)	3,249.96	3,749.88	4,250	4,250	4,250
11	1 0500	Overtime Pay	20,982.62	26,755.30	30,000	30,000	30,000
12	1 1100	Uniform Allowance	7,111.44	4,284.60	5,000	5,000	5,000
13	2 0100	Postal Service	263.43	182.05	500	500	500
14	2 0200	Telephone Service	8,480.16	9,090.14	10,900	10,900	10,900
15	2 0201	Teletype Service	6,092.80	6,451.20	8,200	8,200	8,200
16	2 1012	Printing and Publishing	183.77	1,270.00	1,000	1,000	1,000
17	2 1550	Radio/Equipment Repair	1,282.20	648.49	1,200	1,200	1,200
18	2 1610	Auto Repair	13,121.49	11,078.11	11,000	11,000	11,000
19	2 1701	Meals	1,463.61	267.08	1,500	1,500	1,500
20	2 1702	Lodging	1,751.07	1,683.94	2,000	2,000	2,000
21	2 1751	Dues, Subscriptions, Registr., & Training	4,802.25	5,770.59	6,000	6,000	6,000
22	2 1767	Law Enforcement Academy Training Costs	2,425.07	3,068.46	10,000	10,000	10,000
23	2 1800	Law Enforcement Costs	12,215.05	14,250.35	10,000	10,000	10,000
24	2 1813	Sheriff - Motor Vehicle Inspections Costs	190.00	195.00	400	400	400
25	3 0101	Office Supplies	5,331.50	2,248.03	5,000	5,000	5,000
26	3 0209	Vehicle Fuel	25,960.09	27,672.81	33,000	33,000	33,000
27		Total Operating Expenses	358,772.25	461,176.88	562,736	562,736	562,736

* Chief deputy - part time 22/23

** effective 7/1/25, all regular full-time deputies combined to one line

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **651** **CO. SHERIFF**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1		CONTINUED					
2							
3		CAPITAL OUTLAY:					
4	5 0301	Autos	47,889.44	47,275.86	49,000	49,000	49,000
5	5 0311	Radio Equipment	8,381.20	774.84	5,000	5,000	5,000
6	5 0500	Office Equipment	2,671.09	4,471.54	2,000	2,000	2,000
7		TOTAL CAPITAL OUTLAY	58,941.73	52,522.24	56,000	56,000	56,000
8		TOTAL DISBURSEMENTS/REQUIREMENTS	417,713.98	513,699.12	618,736	618,736	618,736

(To Page B-2-1, Line 18)

To the County Board:

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

Dated September 16, 2025

County Sheriff
Office, Activity or Function

Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **652** **CO. ATTORNEY**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0100	Official's Salary	68,999.88	5,958.32	-	-	-
2	1 0305	Clerical Wages - Full-Time	25,039.00	3,952.00	-	-	-
3	1 0405	Clerical Wages - Part-Time	510.00	-	-	-	-
4	2 0100	Postal Service	329.58	8.97	330	330	330
5	2 1700	Travel Expenses (Meals, Mileage, & Lodging)	2,327.73	-	1,000	1,000	1,000
6	2 1751	Dues, Subscriptions, Registr., & Training	765.00	625.00	850	850	850
7	2 2406	Contract - Prosecuting Attorney	18,000.00	1,500.00	18,000	18,000	18,000
8	2 2520	Legal Fees & Costs - County Attorney Contract	-	90,571.51	98,525	98,525	98,525
9	3 0101	Office Supplies	870.05	90.18	-	-	-
10	4 0500	Attorney - Rent Expense	12,202.00	1,708.00	-	-	-
11		Total Operating Expenses	129,043.24	104,413.98	118,705	118,705	118,705
12							
13		CAPITAL OUTLAY:					
14	5 0500	Office Equipment	-	-	-	-	-
15		TOTAL CAPITAL OUTLAY	-	-	-	-	-
16		TOTAL DISBURSEMENTS/REQUIREMENTS	129,043.24	104,413.98	118,705	118,705	118,705

(To Page B-2-1, Line 19)

To the County Board:

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

Dated September 16, 2025

County Attorney
Office, Activity or Function

Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **653** **DISPATCHERS**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0315	Full-Time Wages - Correctional/Jailer	202,621.72	236,888.97	253,675	253,675	253,675
2	1 0415	Part-Time Wages - Correctional/Jailer	41,294.73	39,332.60	22,500	22,500	22,500
3	1 0416	Part-Time Wages - Correctional Officer	2,758.50	5,725.13	500	500	500
4	1 0500	Overtime Pay	26,306.45	28,802.50	50,150	50,150	50,150
5	1 0600	Vacation/Sick Payout	-	3,914.14	-	-	-
6	1 0803	Group Health	75,194.38	69,761.67	89,000	89,000	89,000
7	1 0900	Retirement	18,240.14	20,447.59	20,508	20,508	20,508
8	1 1000	Social Security - County Share	20,726.31	23,885.33	23,243	23,243	23,243
9	2 1750	Training/Travel - Jailer/Dispatcher	2,353.86	6,677.14	4,200	4,200	4,200
10	2 2544	Contract - Maintenance Agreement	5,074.25	5,074.25	5,075	5,075	5,075
11		Total Operating Expenses	394,570.34	440,509.32	468,851	468,851	468,851
12							
13		CAPITAL OUTLAY:					
14	5 0500	Equipment	7,930.84	3,206.38	9,500	9,500	9,500
15	5 0502	Data Processing Software	1,396.31	1,368.00	1,397	1,397	1,397
16		TOTAL CAPITAL OUTLAY	9,327.15	4,574.38	10,897	10,897	10,897
17		TOTAL DISBURSEMENTS/REQUIREMENTS	403,897.49	445,083.70	479,748	479,748	479,748

(To Page B-2-1, Line 20)

To the County Board:

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

Dated September 16, 2025

Interlocal Dispatchers
Office, Activity or Function

Elyse Schlake Lukassen
Vice Chairman
Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS **Function** **671** **CO. JAIL**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0305	Full-Time Salaries - Clerical	17,160.03	-	-	-	-
2	1 0315	Full-Time Wages - Correctional/Jailer/Clerical	25,044.01	25,937.66	45,560	45,560	45,560
3	1 0500	Overtime	2,465.28	1,350.96	2,000	2,000	2,000
4	1 0600	Vacation/Sick Payout	-	2,351.74	-	-	-
5	1 1100	Jailer Uniforms	143.92	1,265.90	500	500	500
6	2 1102	Software Support - Jail/Booking	3,250.00	3,200.00	3,250	3,250	3,250
7	2 1600	Radio/Equipment Repair	-	-	500	500	500
8	2 1700	Travel Expenses (Meals, Mileage, & Lodging)	75.00	-	1,500	1,500	1,500
9	2 1751	Dues, Subscriptions, Registr., & Training	1,862.87	2,003.13	2,000	2,000	2,000
10	2 1900	Board of Prisoners - Groceries	10,211.66	14,473.87	17,000	17,000	17,000
11	2 1901	Inmate Boarding Costs	37,336.00	54,518.00	55,000	75,000	75,000
12	2 1902	Laundry - Prisoners	3,068.10	1,897.32	500	500	500
13	2 1903	Medical - Prisoners	36,552.64	54,934.84	50,000	75,000	75,000
14	2 1904	Provisions, Clothing, & Toiletries - Prisoners	686.93	1,536.22	1,000	1,000	1,000
15	3 0101	Office Supplies	268.25	127.44	500	500	500
16	3 0105	First Aid Supplies	88.40	625.21	200	200	200
17		Total Operating Expenses	138,213.09	164,222.29	179,510	224,510	224,510
18							
19		CAPITAL OUTLAY:					
20	5 0500	Equipment	-	-	-	-	-
21		TOTAL CAPITAL OUTLAY	-	-	-	-	-
22		TOTAL DISBURSEMENTS/REQUIREMENTS	138,213.09	164,222.29	179,510	224,510	224,510

(To Page B-2-1, Line 21)

To the County Board:

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

Dated September 16, 2025

County Jail
Office, Activity or Function

Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

Function **691** **AMBULANCE**

	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 1300	Employment Contract - Payroll	-	-	-	-	-
2	2 1751	Dues, Subscriptions, Registr., & Training	-	-	500	500	500
3	2 4408	Ambulance Contract - Kimball Health Services	48,000.00	48,000.00	48,000	48,000	48,000
4		Total Operating Expenses	48,000.00	48,000.00	48,500	48,500	48,500
5							
6		CAPITAL OUTLAY:					
7	5 0305	Ambulance Purchase	-	-	-	-	-
8		TOTAL CAPITAL OUTLAY	-	-	-	-	-
9		TOTAL DISBURSEMENTS/REQUIREMENTS	48,000.00	48,000.00	48,500	48,500	48,500

(To Page B-2-1, Line 22)

To the County Board:

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

Dated September 16, 2025

Ambulance
Office, Activity or Function

Elyse Schlake Lukassen
Signature of Officer
Vice Chairman

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **693** **EMER. MANGR**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 4449	Regional Civil Defense	27,482.36	36,707.47	42,000	46,500	46,500
2		Total Operating Expenses	27,482.36	36,707.47	42,000	46,500	46,500
3							
4		CAPITAL OUTLAY:					
5	5 0500	Equipment	-	-	-	-	-
6		TOTAL CAPITAL OUTLAY	-	-	-	-	-
7		TOTAL DISBURSEMENTS/REQUIREMENTS	27,482.36	36,707.47	42,000	46,500	46,500

(To Page B-2-1, Line 23)

To the County Board:

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

Dated September 16, 2025

Emergency Management
Office, Activity or Function

Elyse Schlake Lukassen
Vice Chairman
Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **702** **CO. SURVEYOR**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 1751	Dues, Subscriptions, Registr., & Training	-	-	-	-	-
2	2 2530	Surveyor Contract	24,190.00	14,612.50	22,000	22,000	22,000
3	3 0101	Office Supplies	149.06	345.15	500	500	500
4	3 0130	Surveyor Supplies	11.00	-	100	100	100
5		Total Operating Expenses	24,350.06	14,957.65	22,600	22,600	22,600
6							
7		CAPITAL OUTLAY:					
8	5 0500	Office Equipment	879.00	-	500	500	500
9	5 0502	Data Processing Software	215.00	215.00	250	250	250
10		TOTAL CAPITAL OUTLAY	1,094.00	215.00	750	750	750
11		TOTAL DISBURSEMENTS/REQUIREMENTS	25,444.06	15,172.65	23,350	23,350	23,350

(To Page B-2-1, Line 26)

To the County Board:

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

Dated September 16, 2025

County Surveyor
Office, Activity or Function

Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS **Function** **733** **NOXIOUS WEED**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0301	Official's Wages	41,280.60	44,254.00	46,595	46,595	46,595
2	1 0422	Part-Time Wages - Spraying	-	-	-	-	-
3	1 0801	Worker's Compensation	2,095.00	2,483.00	3,000	3,000	3,000
4	1 0803	Group Health	20,160.57	21,798.31	23,000	23,000	23,000
5	1 0900	Retirement	2,786.46	2,987.16	3,200	3,200	3,200
6	1 1000	Social Security - County Share	2,558.87	2,744.37	3,600	3,600	3,600
7	2 0100	Postal Service	14.59	12.76	200	200	200
8	2 0601	General Liability Insurance	3,051.00	3,701.00	4,500	4,500	4,500
9	2 1012	Printing and Publishing	1,041.90	520.00	1,500	1,500	1,500
10	2 1305	Building Repair	-	-	1,000	1,000	1,000
11	2 1610	Vehicle Repairs	3,508.21	525.11	3,500	3,500	3,500
12	2 1701	Meals	107.14	99.66	350	350	350
13	2 1702	Lodging	868.27	1,344.65	1,800	1,800	1,800
14	2 1751	Dues, Subscriptions, Registr., & Training	625.00	635.00	1,000	1,000	1,000
15	2 2570	Weed Control - Contract By Others	-	-	-	-	-
16	3 0102	Weed Control - Chemical	1,307.25	-	25,000	25,000	25,000
17	3 0106	Shop Supplies	381.30	159.53	700	700	700
18	3 0209	Vehicle Fuel	271.89	362.63	800	800	800
19		Total Operating Expenses	80,058.05	81,627.18	119,745	119,745	119,745
20							
21		CAPITAL OUTLAY:					
22	5 0306	Spraying Equipment	29.98	82.92	3,500	3,500	3,500
23	5 0500	Office Equipment	30.94	-	200	200	200
24		TOTAL CAPITAL OUTLAY	60.92	82.92	3,700	3,700	3,700
25		TOTAL DISBURSEMENTS/REQUIREMENTS	80,118.97	81,710.10	123,445	123,445	123,445

(To Page B-2-1, Line 27)

Weed Superintendent was hired February 1, 2016

NOTE: Employee works winter months for the Road Dept., but is paid from the Weed Dept.

Elyse Schlake Lukassen
Vice Chairman

To the County Board: Signature - Chairman of the Board of Commissioners

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

Dated September 16, 2025

Weed Superintendent
Office, Activity or Function

Signature of Officer

B-24-1

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KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **801** **CO. RELIEF**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 1700	Travel Expenses (Meals, Mileage, & Lodging)	-	-	100	100	100
1	2 2900	Burials - Emergency Relief	-	2,000.00	5,000	5,000	5,000
2	2 2951	Utilities - Emergency Relief	231.34	129.92	1,500	1,500	1,500
3	2 2952	Rent - Emergency Relief	600.00	400.00	1,500	1,500	1,500
4	2 2954	Medical Expense - Emergency Relief	-	-	300	300	300
5	3 0101	Office Supplies	138.65	84.93	150	150	150
6		Total Operating Expenses	969.99	2,614.85	8,550	8,550	8,550
7							
8		CAPITAL OUTLAY:					
9	5 0500	Office Equipment	-	-	-	-	-
10		TOTAL CAPITAL OUTLAY	-	-	-	-	-
11		TOTAL DISBURSEMENTS/REQUIREMENTS	969.99	2,614.85	8,550	8,550	8,550

(To Page B-2-1, Line 30)

Elyse Schlake Lukassen
Vice Chairman
Signature - Chairman of the Board of Commissioners

To the County Board:

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

Dated September 16, 2025

County Relief
Office, Activity or Function

Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **803** **VET. SERVICE**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0100	Official's Wages - Part-Time	1,377.88	-	-	-	-
2	1 0400	Administrative Assist. Wages - Full-Time *	39,760.50	44,382.00	47,424	46,976	46,976
3	2 1012	Printing & Publishing	279.00	170.00	400	400	400
4	2 1700	Travel Expenses (Meals, Mileage, & Lodging)	1,652.15	1,069.82	3,450	3,450	3,450
5	2 1751	Dues, Subscriptions, Registr., & Training	1,569.99	1,840.99	2,200	2,200	2,200
6	2 2502	Contract - VSO Services (Scottsbluff County)	6,432.18	12,345.56	14,172	14,172	14,172
7	2 2575	Honor Guard Services	150.00	50.00	500	500	500
8	3 0101	Office Supplies	364.16	113.43	500	500	500
9	3 0140	Grave Markers/Flags	1,225.80	1,119.22	950	950	950
10		Total Operating Expenses	52,811.66	61,091.02	69,596	69,148	69,148
11							
12		CAPITAL OUTLAY:					
13	5 0500	Office Equipment	106.16	944.44	2,872	1,100	1,100
14		TOTAL CAPITAL OUTLAY	106.16	944.44	2,872	1,100	1,100
15		TOTAL DISBURSEMENTS/REQUIREMENTS	52,917.82	62,035.46	72,468	70,248	70,248

(To Page B-2-1, Line 31)

* Part-time assistant 5/1/15 - 12/1/15, 1/11/17 - 9/12/17, 1/16/18 - 4/13/18
then full-time assistant

Elyse Schlake Lukassen
Vice Chairman
Signature - Chairman of the Board of Commissioners

To the County Board:

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

Dated September 16, 2025

Veterans' Service Officer
Office, Activity or Function

Signature of Officer

B-26-1

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **822** **INSTITUTIONS**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 2800	Institutional Costs	-	-	2,000	-	-
2		Total Operating Expenses	-	-	2,000	-	-
3							
4		CAPITAL OUTLAY:					
5	5 0500	Office Equipment	-	-	-	-	-
6		TOTAL CAPITAL OUTLAY	-	-	-	-	-
7		TOTAL DISBURSEMENTS/REQUIREMENTS	-	-	2,000	-	-

(To Page B-2-1, Line 32)

To the County Board:

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

Dated September 16, 2025

Institutions
Office, Activity or Function

Elyse Schlake Lukassen
Vice Chairman
Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **911** **GRANTS**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 1800	Law Enforcement Costs	-	-	-	-	-
2	2 4300	Professional Planning (w/ $300,000 offset revenue)	-	-	300,000	300,000	300,000
3	2 4418	Juvenile Justice Grant Expenses	-	-	-	-	-
4	2 6030	Tourism Grant - Media/Advertising	-	-	-	-	-
5		Total Operating Expenses	-	-	300,000	300,000	300,000
6							
7		CAPITAL OUTLAY:					
8	5 0221	Security System Upgrade	-	-	-	-	-
9		TOTAL CAPITAL OUTLAY	-	-	-	-	-
10		TOTAL DISBURSEMENTS/REQUIREMENTS	-	-	300,000	300,000	300,000

(To Page B-2-1, Line 35)

To the County Board:

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

Dated September 16, 2025

Grants
Office, Activity or Function

Elyse Schlake Lukassen
Vice Chairman
Signature of Officer

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **970** **MISC. GENERAL**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0801	Worker's Compensation *	25,840.00	28,966.00	32,000	32,000	32,000
2	1 0803	Group Health	335,048.69	345,587.82	397,000	397,000	397,000
3	1 0807	Deductible Reimbursement - All Employees	88,630.35	73,623.78	90,000	90,000	90,000
4	1 0900	Retirement	87,102.58	92,040.11	108,000	108,000	108,000
5	1 1000	Social Security - County Share	88,279.14	93,490.29	110,000	110,000	110,000
6	1 1450	Fees - TPA Medical Reimbursement	6,208.74	6,243.10	7,500	7,500	7,500
7	2 0100	Postage & Supplies	12,802.60	10,421.21	15,000	15,000	15,000
8	2 0200	Telephone Service--Cell Phone Pool	2,508.82	2,867.76	3,000	3,000	3,000
9	2 0206	Telephone Service--VOIP (All Departments)	9,193.59	13,394.54	20,000	20,000	20,000
10	2 0210	Telephone Service-Long Distance--ALL	1,238.09	1,366.87	1,500	1,500	1,500
11	2 0601	General Liability Insurance *	60,178.00	57,411.00	62,500	62,500	62,500
12	2 0616	Officials - Errors/Omissions	7,412.00	8,053.00	9,000	9,000	9,000
13	2 0810	Mental Health Board Costs	1,091.66	795.00	2,000	2,000	2,000
14	2 1012	Printing and Publishing	11,200.12	11,936.38	13,000	13,000	13,000
15	2 1016	Microfilming Costs	-	-	2,000	-	-
16	2 1100	Data Processing Costs - MIPS/State	8,019.85	8,135.64	8,500	8,500	8,500
17	2 1101	Internet - Courthouse	2,023.68	2,284.61	3,500	3,500	3,500
18	2 1103	WebGIS Support/Maintenance	12,313.00	12,313.00	13,000	13,000	13,000
19	2 1150	Joint Public Hearing Costs - LB 644	2,127.99	2,404.00	3,000	3,000	3,000
20	2 1300	Catastrophic Losses (w/ $15,000 offset revenue)	1,000.00	-	20,000	20,000	20,000
21	2 1610	County Car Expense	97.94	76.59	1,000	1,000	1,000
22	2 1751	Dues, Subscriptions, & Training	1,589.00	1,758.87	2,500	2,500	2,500
23	2 1761	Association Dues - NACO	2,481.91	2,539.67	3,000	3,000	3,000
24	2 1903	Medical-Prisoners-Emerg. Protective Custody	-	7,167.72	7,500	7,500	7,500
25	2 2100	Probation Costs	3,296.15	2,872.15	4,000	4,000	4,000
26	2 2102	Juvenile Hold	-	-	2,000	2,000	2,000
27	2 2201	District Court Costs	5,314.17	10,005.41	12,000	12,000	12,000
28	2 2202	County Court Costs	5,900.50	6,351.50	7,000	7,000	7,000
29	2 2203	Juvenile Court Costs	161.00	149.00	500	500	500
30	2 2204	District Judge Costs	-	15.00	500	500	500
31	2 2209	Grand Jury Expenses	-	-	5,000	5,000	5,000
32	2 2211	District Court Jury Trial (Serrano)	1,738.50	-	-	-	-
33	2 2301	District Court Juror Fees	4,421.17	-	5,000	5,000	5,000
34	2 2302	County Court Juror Fees	91.44	-	3,000	3,000	3,000
35	2 2311	District Court Witness Fees	-	-	1,000	1,000	1,000
36	2 2312	County Court Witness Fees	-	-	1,000	1,000	1,000

* includes Transit 21/22, 22/23, & 23/24 - reimbursed

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **970** **MISC. GENERAL**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
		CONTINUED	1	2	3	4	5
1	2 2313	County Law Library	1,997.00	2,332.00	2,500	2,500	2,500
2	2 2400	Attorney Fees - Estates	-	-	500	500	500
3	2 2404	Attorney Fees - Guardian Ad Litem - Contr. 9/14	24,000.00	24,000.00	24,000	24,000	24,000
4	2 2405	Attorney Fees - Public Defender - Contr. 9/14	62,346.23	60,474.00	63,000	63,000	63,000
5	2 2406	Attorney Fees - Special Prosecuting Attorney	10,427.89	6,741.25	12,000	12,000	12,000
6	2 2411	District Court Attorney Fees	28,223.30	22,611.49	30,000	30,000	30,000
7	2 2412	County Court Attorney Fees	16,568.09	8,858.32	15,000	15,000	15,000
8	2 2414	Juvenile Court Attorney Fees	17,038.35	12,012.23	16,000	16,000	16,000
9	2 2417	County Attorney Expenses - Reimbursed	-	641.68	1,000	1,000	1,000
10	2 2502	Contract - Pictometry	42,234.58	41,211.00	41,500	41,500	41,500
11	2 2505	Cafeteria Plan Reserve & Fees	805.00	1,507.50	2,000	2,000	2,000
12	2 2520	Legal Fees & Costs (incl. appr.)	72,995.02	78,512.62	85,000	85,000	85,000
13	2 2540	Audit Costs	14,681.75	19,681.00	22,000	22,000	22,000
14	2 2543	Budget Assistance & Levy Preparation	7,000.00	7,000.00	7,000	7,000	7,000
15	2 3020	Autopsy Costs	5,713.95	6,522.00	7,500	7,500	7,500
16	2 3030	Blood Alcohol Testing - State & Hospital	655.20	688.80	1,000	1,000	1,000
17	2 3500	Abandoned Cemetery Maintenance	500.00	500.00	500	500	500
18	2 4405	Visitor Promotion Contribution	24,000.00	8,000.00	24,000	18,000	18,000
19	2 4406	Predatory Animal Control - USDA	9,406.40	6,067.93	10,000	7,500	7,500
20	2 4411	Aging Office of Western Nebraska	2,334.00	2,334.00	2,500	2,500	2,500
21	2 4416	Oliver Reservoir Maintenance	-	-	2,000	2,000	2,000
22	2 4420	Region 1 Mental Health Services	13,482.00	13,066.00	17,500	17,500	17,500
23	2 4421	Region 1 Office of Human Development	2,737.50	2,737.50	3,000	3,000	3,000
24	2 4428	Kimball Public Library	17,000.00	17,000.00	20,000	20,000	20,000
25	2 4430	Parks and Recreation	107,000.00	100,450.00	100,500	100,500	100,500
26	2 4432	County Transit Match (24/25-to Fund 2255)	50,000.04	-	-	-	-
27	2 4432	County Transit Lease Match (24/25-to Fund 225	36,166.26	-	-	-	-
28	2 4436	Council of Governments (PADD)	740.96	740.96	750	750	750
29	2 4442	Community Notification Service	665.00	665.00	750	750	750
30	2 8065	Property Tax Refund	-	-	2,500	2,500	2,500
31	2 9000	Contingent Expense	-	-	50,000	100,000	100,000
32	2 9900	Miscellaneous	3,261.98	3,096.63	4,000	4,000	4,000
33	3 0100	Supplies	350.30	516.20	750	750	750
34	3 0101	Copier Supplies & Copy Charges	7,082.61	7,506.63	8,500	8,500	8,500
35	3 0105	First Aid Supplies	370.34	898.46	1,500	1,500	1,500
36	3 0120	Government Day Expenses (prev. Vets Serv.)	-	-	500	500	500
37		Total Operating Expenses	1,367,094.43	1,258,643.22	1,554,750	1,594,250	1,594,250

KIMBALL COUNTY

FUND **0100** **GENERAL**

DISBURSEMENTS/REQUIREMENTS

Function **970** **MISC. GENERAL**

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
		CONTINUED	1	2	3	4	5
1		CAPITAL OUTLAY:					
2	5 0100	Purchase of Real Estate	-	-	500	500	500
3	5 0301	Purchase of Transit Vehicles (24/25-to Fund 22	301,227.90	-	-	-	-
4	5 0500	Contracts - Postage Meter	2,520.00	2,520.00	2,600	2,600	2,600
5	5 1250	Contracts - Copier Payments - Monthly	3,493.35	3,317.54	4,000	4,000	4,000
6	5 1251	Contracts - Xerox Copier	1,977.38	2,750.54	2,600	2,600	2,600
7	5 1252	Contracts - Copier Payments - Annual	271.00	271.00	500	500	500
8		TOTAL CAPITAL OUTLAY	309,489.63	8,859.08	10,200	10,200	10,200
9							
10		TRANSFERS:					
11	7 0200	Transfers Out	597,688.95	65,647.28	23,861	113,861	113,861
12	7 0200	Transfers Out - Road	575,000.00	700,000.00	-	1,011,315	1,011,315
13		TOTAL TRANSFERS	1,172,688.95	765,647.28	23,861	1,125,176	1,125,176
14		TOTAL DISBURSEMENTS/REQUIREMENTS	2,849,273.01	2,033,149.58	1,588,811	2,729,626	2,729,626

(To Page B-2-1, Line 36)

To the County Board:

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

Dated September 16, 2025

Miscellaneous General
Office, Activity or Function

Elyse Schlake Lukassen
Vice Chairman
Signature of Officer

B-29-3

SECTION C

OTHER FUNDS

REVENUE SUMMARY (BY FUND)
AND
DISBURSEMENTS/REQUIREMENTS

INDIVIDUAL FUNCTIONS (BY FUND)

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	0200	ROAD
					Function	XXXX	XXXXXXXXXX
					Estimated Receipts Ensuing Year 2025 - 2026		
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	65,833.90	103,241.62	115,677	115,677	115,677
2							
3		INTERGOVERNMENTAL STATE					
4	346 03	Motor Vehicle Fee	57,582.92	54,038.83	55,000	55,000	55,000
5	347 01	Highway Allocation	803,919.81	802,042.70	800,000	800,000	800,000
6	347 02	Incentive Payments - Highway Supt.	9,000.00	8,625.00	4,500	4,500	4,500
7		Subtotal of State Receipts	870,502.73	864,706.53	859,500	859,500	859,500
8							
9		LOCAL RECEIPTS					
10	361 03	Sales Tax Commission (50% to Road beg. 1/20)	780.34	769.36	775	775	775
11	409 01	Sale of Maps & Publications	-	-	-	-	-
12	420 01	Machine Hire	1,387.50	787.50	2,000	2,000	2,000
13	430 01	Permits - Culverts under County Road	1,050.00	15,252.95	2,000	2,000	2,000
14	510 06	Patronage Dividend	88.54	194.84	150	150	150
15	530 03	Sale of Surplus Property	-	-	-	-	-
16	530 04	Sale of Supplies	1,683.66	1,785.93	1,750	1,750	1,750
17	530 06	Sale of Equipment	-	-	-	25,000	25,000
18	540 01	Miscellaneous Rev-Missile Snow Removal	61,782.94	63,945.34	66,183	66,183	66,183
19	540 01	Miscellaneous Revenue	2,339.84	113.80	1,000	1,000	1,000
20		Subtotal of Local Receipts	69,112.82	82,849.72	73,858	98,858	98,858
21							
22		TOTAL RECEIPTS	939,615.55	947,556.25	933,358	958,358	958,358
23							
24	590 02	TRANSFERS IN	575,000.00	700,000.00	-	1,011,315	1,011,315
25							
26		TOTAL: BALANCE, RECEIPTS & TRANSFERS	1,580,449.45	1,750,797.87	1,049,035	2,085,350	2,085,350
27	305 00	PROPERTY TAXES	-	-	1,015,315	-	-
28		TOTAL RESOURCES AVAILABLE	1,580,449.45	1,750,797.87	2,064,350	2,085,350	2,085,350
29		LESS DISBURSEMENTS	1,477,207.83	1,635,121.00	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
30		BALANCE FORWARD	103,241.62	115,676.87	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	0200	ROAD
					Function	705	Road/Br. Maint.
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0301	Highway Superintendent Salary	54,080.04	45,083.33	57,800	57,800	57,800
2	1 0303	Maintenance Wages	450,039.63	455,477.27	538,000	538,000	538,000
3	1 0305	Clerical Wages	37,401.00	39,429.00	42,890	42,890	42,890
4	1 0342	Interim Highway Superintendent Wages	-	8,658.00	-	-	-
5	1 0500	Maintenance Overtime	9,903.96	4,263.90	10,000	10,000	10,000
6	1 0600	Vacation/Sick Payout	1,968.50	4,270.88	3,500	3,500	3,500
7	1 0801	Worker's Compensation	41,902.00	49,656.00	59,000	55,000	55,000
8	1 0803	Group Health	151,389.42	156,784.79	180,560	180,560	180,560
9	1 0900	Retirement	37,354.33	37,610.00	43,677	43,677	43,677
10	1 1000	Social Security - County Share	40,792.56	42,200.30	49,500	49,500	49,500
11	2 0100	Postal Service	571.55	84.00	500	500	500
12	2 0200	Telephone Service	5,908.99	5,262.13	3,750	3,750	3,750
13	2 0501	Light	10,442.84	10,932.65	11,250	11,250	11,250
14	2 0502	Water	2,598.77	3,512.29	3,750	3,750	3,750
15	2 0503	Heating Fuels	10,610.96	10,729.95	11,500	11,500	11,500
16	2 0504	Sewer	73.44	373.44	73	73	73
17	2 0505	Garbage	1,787.50	2,030.80	2,100	2,100	2,100
18	2 0601	Insurance Premiums - NIRMA Liability	36,134.00	44,323.00	52,000	52,000	52,000
19	2 1012	Printing & Publishing	1,110.52	900.00	1,000	1,000	1,000
20	2 1305	Building Repair	10,648.76	22,295.99	20,000	20,000	20,000
21	2 1400	Road Equipment Repair - Parts	65,621.86	114,622.76	75,000	75,000	75,000
22	2 1500	Road Equipment Repair - Outside Labor	38,898.90	51,206.55	70,000	65,000	65,000
23	2 1550	Radio Repair	-	-	-	-	-
24	2 1701	Meals	271.19	138.96	500	500	500
25	2 1702	Lodging	1,707.65	1,011.05	2,000	2,000	2,000
26	2 1751	Dues, Subscriptions, Registr., & Training	6,479.65	5,783.50	6,000	6,000	6,000
27	2 2560	Road Maintenance Contract Labor - by Others	-	2,990.00	-	-	-
28	2 2561	Snow Removal - by Others	4,023.00	1,053.00	5,500	5,500	5,500
29	2 9900	Miscellaneous	753.90	57.50	750	750	750
30	3 0101	Office Supplies	1,432.33	1,310.85	1,500	1,500	1,500
31	3 0105	Medical/Hospital Supplies	1,598.65	1,168.96	1,500	1,500	1,500
32	3 0106	Shop Supplies	6,423.50	8,369.43	8,000	8,000	8,000
33	3 0109	Shop Tools	1,181.10	2,606.30	2,500	2,500	2,500
34	3 0110	Small Tools, etc.	91.54	137.88	400	400	400
35	3 0201	Asphalt	252.83	989.10	1,000	1,000	1,000
36	3 0202	Gravel & Rock	9,474.00	15,382.50	15,000	15,000	15,000
37	3 0203	Grader Blades	10,483.20	10,159.76	12,000	12,000	12,000
38	3 0206	Culverts	-	14,974.50	15,000	15,000	15,000

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	0200	ROAD
					Function	705	Road/Br. Maint.
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
		CONTINUED	1	2	3	4	5
1	3 0209	Machinery & Equipment Fuel	193,035.22	162,712.39	195,000	195,000	195,000
2	3 0210	Machinery and Equipment Grease & Oil	8,474.99	14,051.48	15,000	15,000	15,000
3	3 0211	Machinery & Equip. Tires & Tire Repair	21,959.24	23,943.07	25,000	25,000	25,000
4	3 0217	Oxygen & Acetylene/Maintenance Supplies	7,203.41	8,647.58	8,000	8,000	8,000
5	3 0301	Signs & Sign Posts	4,456.72	4,783.90	7,500	7,500	7,500
6	3 0302	Sign Posts (now combined)	1,568.18	3,054.62	-	-	-
7	3 0308	Flares, Flags, & Barricades	71.84	472.43	750	750	750
8	3 0400	Miscellaneous Supplies and Materials	259.20	576.80	800	800	800
9	4 0108	Communication Equip - Tower Rent	-	-	300	300	300
10		TOTAL OPERATING EXPENSES	1,290,440.87	1,394,082.59	1,559,850	1,550,850	1,550,850
11							
12		CAPITAL OUTLAY					
13	5 0302	Pickups	-	-	-	-	-
14	5 0307	Motor Graders	103,774.85	150,516.32	180,000	205,000	205,000
15	5 0309	Mower/Tractor	-	-	-	-	-
16	5 0311	Radio Equipment	-	8,444.72	1,500	1,500	1,500
17	5 0314	Other Road Equipment (Dozer)	30,492.11	30,492.10	45,000	100,000	100,000
18	5 0500	Office Equipment	-	195.27	500	500	500
19	5 1502	Engineering Fees	2,500.00	1,390.00	2,500	2,500	2,500
20	5 2510	Miscellaneous Equipment	-	-	-	-	-
21		TOTAL CAPITAL OUTLAY	136,766.96	191,038.41	229,500	309,500	309,500
22							
23	7 0200	TRANSFERS OUT	50,000.00	50,000.00	100,000	50,000	50,000
24							
25		TOTAL DISBURSEMENTS (To C-1-1)	1,477,207.83	1,635,121.00	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
26		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXX	XXXXXXXXXX	1,889,350	1,910,350	1,910,350
27	8 0000	NECESSARY CASH RESERVE	XXXXXXXXXX	XXXXXXXXXX	175,000	175,000	175,000
28		TOTAL REQUIREMENTS	XXXXXXXXXX	XXXXXXXXXX	2,064,350	2,085,350	2,085,350

Elyse Schlake Lukassen
Vice Chairman

To the County Board: Signature - Chairman of the Board of Commissioners

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

Dated September 16, 2025

Highway Superintendent
Office, Activity or Function

Signature of Officer

C-1-3

9/15/2025--1:17 PM

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	0801	RD/BR SINKING
					Function	XXXX	XXXXXXXXXX
					Estimated Receipts Ensuing Year 2025 - 2026		
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	1,091,808.86	882,414.73	1,036,342	1,036,342	1,036,342
2							
3		INTERGOVERNMENTAL STATE					
4	347 10	Reimbursement--STP Program NO RESTR	-	-	-	-	-
5	347 50	Highway Street Buyback (STP) Program NO R	105,581.05	99,128.86	102,026	102,026	102,026
6	347 60	Highway Bridge Buyback (HBP) Program NO F	10,502.09	4,798.82	5,156	5,156	5,156
7		Subtotal of State Receipts	116,083.14	103,927.68	107,182	107,182	107,182
8							
9		LOCAL RECEIPTS					
10	510 01	Interest on Investments	-	-	-	-	-
11		Subtotal of Local Receipts	-	-	-	-	-
12							
13		TOTAL RECEIPTS	116,083.14	103,927.68	107,182	107,182	107,182
14							
15	590 02	TRANSFERS IN	50,000.00	50,000.00	100,000	50,000	50,000
16							
17		TOTAL: BALANCE, RECEIPTS & TRANSFERS	1,257,892.00	1,036,342.41	1,243,524	1,193,524	1,193,524
18	305 00	PROPERTY TAXES	-	-	-	-	-
19		TOTAL RESOURCES AVAILABLE	1,257,892.00	1,036,342.41	1,243,524	1,193,524	1,193,524
20		LESS DISBURSEMENTS	375,477.27	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
21		BALANCE FORWARD	882,414.73	1,036,342.41	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Building this fund for future asphalt overlay of North Highway 71 relinquished to the county.
Also includes STP & HBP funds - see worksheet

NOTE: Highway Bridge Buyback (HBP) & Highway Street Buyback (STP) Received - see separate worksheet for breakdown.

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	0801	RD/BR SINKING
					Function	704	Road/Br. Constr.
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 0000	TOTAL OPERATING EXPENSES	-	-	18,524	18,524	18,524
2							
3		CAPITAL OUTLAY					
4	3 0206	Culverts	-	-	-	-	-
5	3 0206	Culverts (NOT STP funds)	-	-	-	-	-
6	5 1200	Highway, Road & Street Construction	375,477.27	-	790,000	740,000	740,000
7	5 1201	Armor Coating	-	-	350,000	350,000	350,000
8	5 1211	Bridge Construction & Repair	-	-	75,000	75,000	75,000
9	5 1502	Engineering Fees	-	-	10,000	10,000	10,000
10		TOTAL CAPITAL OUTLAY	375,477.27	-	1,225,000	1,175,000	1,175,000
11							
12		TOTAL DISBURSEMENTS (To C-2-1)	375,477.27	-	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
13		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXXX	XXXXXXXXXXX	1,243,524	1,193,524	1,193,524
14		NECESSARY CASH RESERVE	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-
15		TOTAL REQUIREMENTS	XXXXXXXXXXX	XXXXXXXXXXX	1,243,524	1,193,524	1,193,524

Building this fund for future asphalt overlay of North Highway 71 relinquished to the county.
Also includes STP & HBP funds - see previous page

ALL expenditures in this Sinking Fund are using STP Buyback Funds unless otherwise noted.

Elyse Schlake Lukassen
Vice Chairman
Signature - Chairman of the Board of Commissioners

To the County Board:

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

Dated September 16, 2025

Highway Superintendent
Office, Activity or Function

Signature of Officer

C-2-2

9/15/2025--1:17 PM

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	0980	CHILD SUP-CDC
					Function	XXXX	XXXXXXXXXX
					Estimated Receipts Ensuing Year 2025 - 2026		
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	15,420.14	11,018.76	10,450	10,450	10,450
2							
3		LOCAL RECEIPTS					
4	533 01	One Time Revenue	-	-	-	-	-
5							
6		TOTAL RECEIPTS	-	-	-	-	-
7							
8	590 02	TRANSFERS IN	31,032.88	24,290.38	7,905	7,905	7,905
9							
10		TOTAL: BALANCE, RECEIPTS & TRANSFERS	46,453.02	35,309.14	18,355	18,355	18,355
11	305 00	PROPERTY TAXES	-	-	-	-	-
12		TOTAL RESOURCES AVAILABLE	46,453.02	35,309.14	18,355	18,355	18,355
13		LESS DISBURSEMENTS	35,434.26	24,859.19	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
14		BALANCE FORWARD	11,018.76	10,449.95	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	0980	CHILD SUP-CDC
					Function	631	Clerk Dist. Ct./CSA
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0201	Chief Deputy's Wages (* part mo. - see Co. Gen CDC	23,662.10	16,512.30	-	-	-
2	1 0405	Part-Time Wages - Clerical	-	-	10,000	10,000	10,000
3	1 0803	Group Health	6,682.85	4,766.40	-	-	-
4	1 0900	Retirement	1,597.17	1,114.56	675	675	675
5	1 1000	Social Security - County Share	1,805.68	1,260.20	765	765	765
6	2 2503	Child Support Agreement Expense	1,406.48	1,205.73	1,300	1,300	1,300
7	2 9900	Miscellaneous	-	-	1,365	1,365	1,365
8	3 0101	Office Supplies	279.98	-	2,100	2,100	2,100
9		TOTAL OPERATING EXPENSES	35,434.26	24,859.19	16,205	16,205	16,205
10							
11		CAPITAL OUTLAY					
12	5 0500	Office Equipment	-	-	2,150	2,150	2,150
13		TOTAL CAPITAL OUTLAY	-	-	2,150	2,150	2,150
14							
15		TOTAL DISBURSEMENTS (To C-3-1)	35,434.26	24,859.19	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
16		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXXX	XXXXXXXXXXX	18,355	18,355	18,355
17		NECESSARY CASH RESERVE	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-
18		TOTAL REQUIREMENTS	XXXXXXXXXXX	XXXXXXXXXXX	18,355	18,355	18,355

New Elected Official - effective January 1, 2015

NOTE: 50% of salary/benefits moved from CS-CDC to CDC in 2007-2008.

* 2021/2022 - 8.5 months CDC, 3.5 months CS-CDC
* 2022/2023 -12 months CDC, 0 months CS-CDC
* 2023/2024 - 6 months CDC, 6 months CS-CDC
* 2024/2025 - 8 months CDC, 4 months CS-CDC
* 2025/2026 - 12 months CDC, 0 months CS-CDC

To the County Board:

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

Dated September 16, 2025 — Child Support-Clerk of District Court (Office, Activity or Function) — Signature of Officer

C-3-2

9/15/2025--1:17 PM

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	0985	CHILD SUP-ATT
					Function	XXXX	XXXXXXXXXX
					Estimated Receipts Ensuing Year 2025 - 2026		
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	1,232.39	162.13	8,451	8,451	8,451
2							
3		LOCAL RECEIPTS					
4	533 01	One Time Revenue	-	-	-	-	-
5							
6		TOTAL RECEIPTS	-	-	-	-	-
7							
8	590 02	TRANSFERS IN	29,884.82	31,356.90	13,456	13,456	13,456
9							
10		TOTAL: BALANCE, RECEIPTS & TRANSFERS	31,117.21	31,519.03	21,907	21,907	21,907
11	305 00	PROPERTY TAXES	-	-	-	-	-
12		TOTAL RESOURCES AVAILABLE	31,117.21	31,519.03	21,907	21,907	21,907
13		LESS DISBURSEMENTS	30,955.08	23,067.78	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
14		BALANCE FORWARD	162.13	8,451.25	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	0985	CHILD SUP-ATT
					Function	662	Co. Attny/CSA
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0305	Clerical Wages (also see Co. Gen CA)	-	-	-	-	-
2	1 0405	Part-Time Clerical Wages (also see Co. Gen CA	16,076.50	2,726.46	-	-	-
3	1 0900	Retirement	1,085.19	184.04	-	-	-
4	1 1000	Social Security - County Share	1,229.87	208.59	-	-	-
5	2 2503	Child Support Agreement Expense	2,793.52	2,394.69	3,187	3,187	3,187
6	2 2520	Legal Fees & Costs - Child Support Atty Contrac	-	15,600.00	18,720	18,720	18,720
7	4 0500	Attorney - Rent Expense	9,770.00	1,954.00	-	-	-
8		TOTAL OPERATING EXPENSES	30,955.08	23,067.78	21,907	21,907	21,907
9							
10		CAPITAL OUTLAY					
11	5 0500	Office Equipment	-	-	-	-	-
12		TOTAL CAPITAL OUTLAY	-	-	-	-	-
13							
14		TOTAL DISBURSEMENTS (To C-4-1)	30,955.08	23,067.78	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXX	XXXXXXXXXX	21,907	21,907	21,907
16		NECESSARY CASH RESERVE	XXXXXXXXXX	XXXXXXXXXX	-	-	-
17		TOTAL REQUIREMENTS	XXXXXXXXXX	XXXXXXXXXX	21,907	21,907	21,907

To the County Board:

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

Dated September 16, 2025

Child Support-County Attorney
Office, Activity or Function

Signature of Officer

C-4-2

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	0990	VISITORS PROM.
					Function	XXXX	XXXXXXXXXX
					Estimated Receipts Ensuing Year 2025 - 2026		
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	17,027.19	6,715.10	35,382	35,382	35,382
2							
3		OTHER INTERGOVERNMENTAL REVENUE					
4	351 01	Interlocal Government Payment (City-County)	15,000.00	19,000.00	9,000	9,000	9,000
5		Total Other Intergovernmental	15,000.00	19,000.00	9,000	9,000	9,000
6							
7		LOCAL RECEIPTS					
8	315 00	Sales Tax - Lodging	29,803.59	26,067.98	25,000	25,000	25,000
9	406 02	Gift & Snack Sales	12,952.32	7,866.40	-	-	-
10	530 03	Sale of Surplus Property	-	567.50	-	-	-
11	534 01	Contributions & Donations	298.00	216.29	200	200	200
12	540 01	Miscellaneous Revenue	380.55	-	-	-	-
13		Subtotal of Local Receipts	43,434.46	34,718.17	25,200	25,200	25,200
14							
15		TOTAL RECEIPTS	58,434.46	53,718.17	34,200	34,200	34,200
16							
17	590 02	TRANSFERS IN	-	5,000.00	-	40,500	40,500
18							
19		TOTAL: BALANCE, RECEIPTS & TRANSFERS	75,461.65	65,433.27	69,582	110,082	110,082
20	305 00	PROPERTY TAXES	-	-	-	-	-
21		TOTAL RESOURCES AVAILABLE	75,461.65	65,433.27	69,582	110,082	110,082
22		LESS DISBURSEMENTS	68,746.55	30,050.80	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
23		BALANCE FORWARD	6,715.10	35,382.47	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	0990	VISITORS PROM.
					Function	879	Co. Visitors Prom.
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0301	Administrative Wages	17,505.70	5,951.95	-	-	-
2	1 0436	Part-Time Tourism Wages	13,569.89	6,523.64	20,000	20,000	20,000
3	1 0500	Overtime	2,571.30	1,672.14	-	-	-
4	1 0803	Group Health	6,636.12	1,787.40	-	-	-
5	1 0900	Retirement	2,271.17	905.28	-	-	-
6	1 1000	Social Security - County Share	2,564.97	1,077.76	1,530	1,530	1,530
7	2 0100	Postal Service	81.19	120.05	500	500	500
8	2 0200	Telephone Service (Cell, Internet, & Cable)	895.64	617.93	1,650	1,650	1,650
9	2 0500	Utilities	3,644.22	1,360.62	-	-	-
10	2 1015	Advertising Costs	-	-	15,702	15,702	15,702
11	2 1103	Website Costs	420.00	375.00	2,000	2,000	2,000
12	2 1300	Building Maintenance & Repair	441.39	308.28	-	-	-
13	2 1701	Meals	226.38	36.84	1,000	1,000	1,000
14	2 1702	Lodging	1,178.73	-	3,000	3,000	3,000
15	2 1704	Mileage Allowance	1,452.57	238.10	3,000	3,000	3,000
16	2 1751	Dues, Subscriptions, Registr., & Training	1,496.89	1,439.42	10,000	10,000	10,000
17	2 1760	Convention/Workshop Expense	374.00	-	3,000	3,000	3,000
18	2 4430	Snow Removal & Yard Care	405.00	-	-	-	-
19	2 6060	Promotional Supplies	1,168.44	-	5,000	5,000	5,000
20	3 0101	Office Supplies	222.69	216.39	2,000	2,000	2,000
21	3 0104	Facility Supplies	884.48	515.37	-	-	-
22	3 0400	Purchase of Resale - Supplies	1,596.11	490.76	-	-	-
23	3 0405	Commission/Retail Sales	7,436.93	5,290.13	-	-	-
24	4 0500	Building/Facility Rent	1,500.00	1,000.00	-	-	-
25		TOTAL OPERATING EXPENSES	68,543.81	29,927.06	68,382	68,382	68,382
26							
27		CAPITAL OUTLAY					
28	5 0500	Office Equipment	202.74	123.74	1,200	1,200	1,200
29		TOTAL CAPITAL OUTLAY	202.74	123.74	1,200	1,200	1,200
30							

NOTE: 50% of director's salary/benefits in Visitor's Improvement Fund previously.
Beginning 5/2025, all wages (part-time) paid from Visitor's Promotion Fund only.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	0990	VISITORS PROM.
					Function	879	Co. Visitors Prom.
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1		CONTINUED					
2							
3	7 0200	TRANSFERS OUT	-	-	-	40,500	40,500
4							
5		TOTAL DISBURSEMENTS (To C-5-1)	68,746.55	30,050.80	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXX	XXXXXXXXXX	69,582	110,082	110,082
7		NECESSARY CASH RESERVE	XXXXXXXXXX	XXXXXXXXXX	-	-	-
8		TOTAL REQUIREMENTS	XXXXXXXXXX	XXXXXXXXXX	69,582	110,082	110,082

Elyse Schlake Lukassen
Vice Chairman

Signature - Chairman of the Board of Commissioners

To the County Board:

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

Dated September 16, 2025

Visitors' Promotion
Office, Activity or Function

Signature of Officer

C-5-3

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	0995	VISITORS IMPR.
					Function	XXXX	XXXXXXXXXX
					Estimated Receipts Ensuing Year 2025 - 2026		
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	32,878.80	23,466.96	46,891	46,891	46,891
2							
3		OTHER INTERGOVERNMENTAL REVENUE					
4	351 01	Interlocal Government Payment (City-County)	15,000.00	19,000.00	9,000	9,000	9,000
5		Total Other Intergovernmental	15,000.00	19,000.00	9,000	9,000	9,000
6							
7		LOCAL RECEIPTS					
8	315 00	Sales Tax - Lodging	29,803.53	26,067.92	25,000	25,000	25,000
9	530 03	Sale of Surplus Property	-	567.50	-	-	-
10	534 01	Contributions & Donations	298.00	216.29	200	200	200
11	540 01	Miscellaneous Revenue	56.96	-	-	-	-
12		Subtotal of Local Receipts	30,158.49	26,851.71	25,200	25,200	25,200
13							
14		TOTAL RECEIPTS	45,158.49	45,851.71	34,200	34,200	34,200
15							
16	590 02	TRANSFERS IN	-	-	-	49,500	49,500
17							
18		TOTAL: BALANCE, RECEIPTS & TRANSFERS	78,037.29	69,318.67	81,091	130,591	130,591
19	305 00	PROPERTY TAXES	-	-	-	-	-
20		TOTAL RESOURCES AVAILABLE	78,037.29	69,318.67	81,091	130,591	130,591
21		LESS DISBURSEMENTS	54,570.33	22,428.16	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
22		BALANCE FORWARD	23,466.96	46,890.51	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	0995	VISITORS IMPR.
					Function	879	Co. Visitors Improv.
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0301	Administrative Wages	17,505.37	5,952.46	-	-	-
2	1 0436	Part-Time Tourism Wages	12,869.67	6,047.26	-	-	-
3	1 0500	Overtime	3,292.06	1,523.63	-	-	-
4	1 0803	Group Health	6,636.23	1,787.40	-	-	-
5	1 0900	Retirement	2,272.53	912.81	-	-	-
6	1 1000	Social Security - County Share	2,566.54	1,029.99	-	-	-
7	2 0100	Postal Service	60.00	90.68	-	-	-
8	2 0200	Telephone Service (Cell, Internet, & Cable)	921.53	468.62	-	-	-
9	2 0500	Utilities	3,201.13	1,254.89	-	-	-
10	2 1103	Website Costs	420.00	350.00	-	-	-
11	2 1300	Building Maintenance & Repair	707.89	589.80	-	-	-
12	2 1704	Mileage Allowance	1,060.47	917.82	-	-	-
13	2 4430	Snow Removal & Yard Care	270.00	135.00	-	-	-
14	2 6030	Media - Advertising	122.00	400.00	-	-	-
15	2 6070	Special Projects	-	-	-	-	-
16	2 6071	Special Projects - Interstate/Highway Signs	-	-	30,000	30,000	30,000
17	2 6072	Special Projects - Grant Requests	-	-	25,000	25,000	25,000
18	2 9900	Miscellaneous	5.99	-	26,091	26,091	26,091
19	3 0101	Office Supplies	333.00	42.47	-	-	-
20	3 0104	Facility Supplies	538.42	425.33	-	-	-
21	4 0500	Building/Facility Rent	1,500.00	500.00	-	-	-
22		TOTAL OPERATING EXPENSES	54,282.83	22,428.16	81,091	81,091	81,091
23							
24		CAPITAL OUTLAY					
25	5 0264	Purchase of Building	-	-	-	-	-
26	5 2510	Current Attractions/Repairs	-	-	-	-	-
27	5 2511	New Construction-Attractions/Repairs	-	-	-	-	-
28		TOTAL CAPITAL OUTLAY	-	-	-	-	-

NOTE: 50% of director's salary/benefits in Visitor's Promotion Fund
Beginning 5/2025, all wages (part-time) paid from Visitor's Promotion Fund only.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	0995	VISITORS IMPR.
					Function	879	Co. Visitors Improv.
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1		CONTINUED					
2							
3	7 0200	TRANSFERS OUT (to Bond Fund-Payments)	287.50	-	-	49,500	49,500
4							
5		TOTAL DISBURSEMENTS (To C-6-1)	54,570.33	22,428.16	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
6		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXXX	XXXXXXXXXXX	81,091	130,591	130,591
7		NECESSARY CASH RESERVE	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-
8		TOTAL REQUIREMENTS	XXXXXXXXXXX	XXXXXXXXXXX	81,091	130,591	130,591

Transfers made to Bond Fund for Semi-Annual Payments

Elyse Schlake Lukassen
Vice Chairman
Signature - Chairman of the Board of Commissioners

To the County Board:

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

Dated September 16, 2025

Visitors' Improvement
Office, Activity or Function

Signature of Officer

C-6-3

9/15/2025--1:17 PM

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	1150	R.O.D. PRES./MOD.
					Function	XXXX	XXXXXXXXXX
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	21,063.94	25,038.94	26,086	26,086	26,086
2							
3		LOCAL RECEIPTS					
4	394 01	Filing & Recording Fees	3,619.00	5,570.50	6,000	6,000	6,000
5	397 03	Miscellaneous Fees & Commissions	356.00	17.50	200	200	200
6							
7		TOTAL RECEIPTS	3,975.00	5,588.00	6,200	6,200	6,200
8							
9		TOTAL: BALANCE, RECEIPTS & TRANSFERS	25,038.94	30,626.94	32,286	32,286	32,286
10	305 00	PROPERTY TAXES	-	-	-	-	-
11		TOTAL RESOURCES AVAILABLE	25,038.94	30,626.94	32,286	32,286	32,286
12		LESS DISBURSEMENTS	-	4,540.85	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
13		BALANCE FORWARD	25,038.94	26,086.09	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Register of Deeds Preservation & Modernization Fund - due to LB 14.
New fees collected beginning January 2013.

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	1150	R.O.D. PRES./MOD.
					Function	604	Register of Deeds
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 1016	Microfilming Costs/Book Repair	-	-	7,500	7,500	7,500
2	2 1100	Data Processing Costs - MIPS	-	-	10,000	10,000	10,000
3	3 0101	Office Supplies	-	4,540.85	4,786	4,786	4,786
4		TOTAL OPERATING EXPENSES	-	4,540.85	22,286	22,286	22,286
5							
6		CAPITAL OUTLAY					
7	5 0500	Office Equipment	-	-	10,000	10,000	10,000
8		TOTAL CAPITAL OUTLAY	-	-	10,000	10,000	10,000
9							
10		TOTAL DISBURSEMENTS (To C-7-1)	-	4,540.85	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
11		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXX	XXXXXXXXXX	32,286	32,286	32,286
12		NECESSARY CASH RESERVE	XXXXXXXXXX	XXXXXXXXXX	-	-	-
13		TOTAL REQUIREMENTS	XXXXXXXXXX	XXXXXXXXXX	32,286	32,286	32,286

To the County Board:

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

Dated September 16, 2025

Ex-Officio Register of Deeds
Office, Activity or Function

Cathleen A. Sibal
Signature of Officer

C-7-2

9/15/2025--1:17 PM

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	1900	VETERAN'S AID
					Function	XXXX	XXXXXXXXXX
					Estimated Receipts Ensuing Year 2025 - 2026		
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	3,698.11	3,698.92	724	724	724
2							
3		LOCAL RECEIPTS					
4	533 01	One Time Revenue	-	-	-	-	-
5		Subtotal of Local Receipts	-	-	-	-	-
6							
7		TOTAL RECEIPTS	-	-	-	-	-
8							
9	590 02	TRANSFERS IN	-	-	2,500	2,500	2,500
10							
11		TOTAL: BALANCE, RECEIPTS & TRANSFERS	3,698.11	3,698.92	3,224	3,224	3,224
12	305 00	PROPERTY TAXES	0.81	-	-	-	-
13		TOTAL RESOURCES AVAILABLE	3,698.92	3,698.92	3,224	3,224	3,224
14		LESS DISBURSEMENTS	-	2,975.00	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15		BALANCE FORWARD	3,698.92	723.92	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	1900	VETERAN'S AID
					Function	802	Veteran's Aid
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 2850	Veteran's Aid Costs - Rent/Fuel/Lodging	-	475.00	300	300	300
2	2 3000	Medical & Hospital - Client Services	-	-	74	74	74
3	2 9900	Miscellaneous	-	2,500.00	2,500	2,500	2,500
4		TOTAL OPERATING EXPENSES	-	2,975.00	2,874	2,874	2,874
5							
6		CAPITAL OUTLAY	-	-	-	-	-
7		TOTAL CAPITAL OUTLAY	-	-	-	-	-
8							
9		TOTAL DISBURSEMENTS (To C-8-1)	-	2,975.00	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
10		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXX	XXXXXXXXXX	2,874	2,874	2,874
11	8 0000	NECESSARY CASH RESERVE	XXXXXXXXXX	XXXXXXXXXX	350	350	350
12		TOTAL REQUIREMENTS	XXXXXXXXXX	XXXXXXXXXX	3,224	3,224	3,224

Elyse Schlake Lukassen
Vice Chairman
Signature - Chairman of the Board of Commissioners

To the County Board:

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

Dated September 16, 2025

Veterans' Aid
Office, Activity or Function

Signature of Officer

C-8-2

9/15/2025--1:17 PM

KIMBALL COUNTY

RECEIPTS SUMMARY

			Fund	2200	TRANSIT SERV
			Function	XXXX	XXXXXXXXXX
			Estimated Receipts Ensuing Year 2025 - 2026		
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	64,788.38	23,866.94	176,035	176,035	176,035
2							
3		INTERGOVERNMENTAL STATE					
4	339 20	CARES Act NO RESTR	22,028.05	21,569.53	-	-	-
5	339 50	Department of Roads (Fed Reimb.) NO RESTR	1,890,406.22	2,134,534.86	1,902,654	1,902,654	1,902,654
6	340 55	State Dept. Roads - Transit NO RESTR	549,888.20	648,017.83	440,128	440,128	440,128
7	532 03	Workshop Reimbursement--State NO RESTR	5,495.00	1,479.09	26,630	26,630	26,630
8		Subtotal of State Receipts	2,467,817.47	2,805,601.31	2,369,412	2,369,412	2,369,412
9							
10		LOCAL RECEIPTS					
11	440 01	Administrative & Sponsored Services	12,968.00	64,090.00	253,013	253,013	253,013
12	490 00	Display Advertisements	199,393.97	248,049.38	213,500	213,500	213,500
13	505 01	Medicaid Revenue	62,932.66	60,441.90	75,000	75,000	75,000
14	505 02	Sponsored Fees - DHHS	9,261.05	9,656.00	3,500	3,500	3,500
15	506 06	Transit Fares (prev. in Contributions)	146,324.59	116,952.25	219,000	219,000	219,000
16	530 03	Sale of Surplus Property	500.00	-	20,000	20,000	20,000
17	534 01	Contributions/Donations	-	-	-	-	-
18	540 01	Miscellaneous Revenue	3,149.77	7,282.50	5,736	5,736	5,736
19	590 01	Local Matching - City	-		15,000	15,000	15,000
20	590 01	Local Matching - Leases (County)	36,166.26	48,611.86	37,120	37,120	37,120
21	590 01	Local Matching - County	130,000.04	50,000.00	50,000	50,000	50,000
22		Subtotal of Local Receipts	600,696.34	605,083.89	891,869	891,869	891,869
23							
24		TOTAL RECEIPTS	3,068,513.81	3,410,685.20	3,261,281	3,261,281	3,261,281
25							
26	590 02	TRANSFERS IN	50,000.00	300,000.00	-	-	-
27							
28		TOTAL: BALANCE, RECEIPTS & TRANSFERS	3,183,302.19	3,734,552.14	3,437,316	3,437,316	3,437,316
29	305 00	PROPERTY TAXES	-	-	-	-	-
30		TOTAL RESOURCES AVAILABLE	3,183,302.19	3,734,552.14	3,437,316	3,437,316	3,437,316
31		LESS DISBURSEMENTS	3,159,435.25	3,558,517.51	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
32		BALANCE FORWARD	23,866.94	176,034.63	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	2200	TRANSIT SERV
					Function	835	Transit Services
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0301	Administrative Wages	138,194.09	150,575.30	151,957	151,957	151,957
2	1 0305	Clerical/Scheduler Wages (Full-Time)	171,676.45	169,037.85	160,490	160,490	160,490
3	1 0306	Custodial Wages (Full-Time)	45,467.26	63,662.27	41,120	41,120	41,120
4	1 0318	Dispatcher Wages (Full-Time)	35,515.79	41,970.33	39,600	39,600	39,600
5	1 0330	Transit Driver Wages (Full-Time)	549,713.66	605,266.57	452,880	452,880	452,880
6	1 0342	Scheduler Wages (Full-Time)	102,658.15	115,075.32	166,560	166,560	166,560
7	1 0405	Clerical/Scheduler Wages (Part-Time)	8,019.00	39,629.84	-	-	-
8	1 0406	Custodial Wages (Part-Time)	-	-	27,956	27,956	27,956
9	1 0429	Transit Driver Wages - (Permanent Part-Time)	77,694.74	77,090.69	277,150	277,150	277,150
10	1 0430	Transit Driver Wages - Substitute (Part-Time)	26,820.19	46,150.84	26,352	26,352	26,352
11	1 0433	Transit Service Wages (Part-Time)	8,850.25	-	-	-	-
12	1 0500	Overtime Pay	198,410.21	142,200.08	52,884	52,884	52,884
13	1 0801	Worker's Compensation	1,023.96	1,397.04	1,800	1,800	1,800
14	1 0803	Group Health	363,454.83	399,368.38	345,000	345,000	345,000
15	1 0900	Retirement	89,750.44	95,444.23	94,294	94,294	94,294
16	1 1000	Social Security - County Share	103,132.73	109,450.01	106,867	106,867	106,867
17	2 0100	Postal Service	414.60	154.84	125	125	125
18	2 0200	Telephone Service	24,703.52	28,278.23	21,060	21,060	21,060
19	2 0500	Utilities	18,942.73	22,460.54	19,500	19,500	19,500
20	2 0601	General Liability Insurance	7,389.96	8,591.04	8,750	8,750	8,750
21	2 1012	Printing & Publishing	448.32	995.51	2,000	2,000	2,000
22	2 1101	IT Services/Computer Expense	100,776.10	89,701.66	77,550	77,550	77,550
23	2 1300	Building Repair	9,988.51	14,555.38	14,500	14,500	14,500
24	2 1610	Transit Van Repairs	107,101.88	147,050.13	125,000	125,000	125,000
25	2 1700	Mileage Expenses (Tolls/Mileage prev.)	6,796.99	7,717.82	500	500	500
26	2 1704	Training Expenses	1,901.80	2,258.55	150	150	150
27	2 1706	Tolls	-	-	7,500	7,500	7,500
28	2 1751	Dues & Subscriptions	2,200.70	2,177.25	750	750	750
29	2 1760	Convention/Workshop Expense (RTAP Reimb)	6,754.31	16,283.97	6,500	6,500	6,500
30	2 2502	Contract Services	12,000.00	8,502.00	7,500	7,500	7,500
31	2 2520	Legal Fees & Costs	5,716.00	405.30	-	-	-
32	2 3030	Drug Program/Background Checks - Costs	1,706.43	1,721.80	2,500	2,500	2,500
33	2 4430	Snow Removal & Yard Care	3,420.89	900.00	-	-	-
34	3 0101	Office Supplies	4,113.32	2,508.55	2,500	2,500	2,500
35	3 0103	Janitorial Supplies	5,045.29	2,414.85	2,500	2,500	2,500
36	3 0104	Facility Supplies	5,918.17	1,953.25	1,500	1,500	1,500
37	3 0111	Food & Beverage	-	-	300	300	300
38	3 0115	Transit Vehicle Supplies	3,117.86	5,345.96	2,000	2,000	2,000

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	2200	TRANSIT SERV
					Function	835	Transit Services
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1		CONTINUED					
2	3 0120	Transit Program Marketing	271,200.12	145,103.19	101,000	101,000	101,000
3	3 0209	Vehicle Fuel	213,654.54	232,904.35	227,545	227,545	227,545
4	4 0301	Vehicle Rent	251,826.07	529,591.44	371,203	371,203	371,203
5	4 0500	Building/Facilities Rent	125,750.00	146,100.00	136,500	136,500	136,500
6		TOTAL OPERATING EXPENSES	3,111,269.86	3,473,994.36	3,083,843	3,083,843	3,083,843
7							
8		CAPITAL OUTLAY					
9	5 0301	Transit Van Purchase	-	22,962.00	28,170	28,170	28,170
10	5 0303	Safety Equipment	2,865.34	7,838.90	12,553	12,553	12,553
11	5 0313	Janitorial Equipment	604.06	73.88	500	500	500
12	5 0500	Office Equipment	9,706.37	9,739.89	5,750	5,750	5,750
13	5 0502	Data Processing Software	25,975.00	40,890.78	5,000	5,000	5,000
14	5 0505	Furniture	9,014.62	3,017.70	1,500	1,500	1,500
15		TOTAL CAPITAL OUTLAY	48,165.39	84,523.15	53,473	53,473	53,473
16							
17	7 0200	TRANSFERS OUT	-	-	-	-	-
18							
19		TOTAL DISBURSEMENTS (To C-9-1)	3,159,435.25	3,558,517.51	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
20		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXXX	XXXXXXXXXXX	3,137,316	3,137,316	3,137,316
21		NECESSARY CASH RESERVE	XXXXXXXXXXX	XXXXXXXXXXX	300,000	300,000	300,000
22		TOTAL REQUIREMENTS	XXXXXXXXXXX	XXXXXXXXXXX	3,437,316	3,437,316	3,437,316

Elyse Schlake Lukassen
Vice Chairman
Signature - Chairman of the Board of Commissioners

To the County Board:

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

Dated September 16, 2025

Kimball County Transit
Office, Activity or Function

Signature of Officer

C-9-3

9/15/2025--1:17 PM

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	2255	TRANSIT SERV SAV
					Function	XXXX	XXXXXXXXXX
					Estimated Receipts Ensuing Year 2025 - 2026		
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	-	-	47,742	47,742	47,742
2							
3		LOCAL RECEIPTS					
4	500 04	Lease Revenue - Transit	-	529,591.44	371,203	371,203	371,203
5	502 01	Rental Income - Transit	-	66,600.00	66,600	66,600	66,600
6	540 01	Miscellaneous Revenue	-	-	101,214	101,214	101,214
7		Subtotal of Local Receipts	-	596,191.44	539,017	539,017	539,017
8							
9		TOTAL RECEIPTS	-	596,191.44	539,017	539,017	539,017
10							
11	590 02	TRANSFERS IN	-	-	-	-	-
12							
13		TOTAL: BALANCE, RECEIPTS & TRANSFERS	-	596,191.44	586,759	586,759	586,759
14	305 00	PROPERTY TAXES	-	-	-	-	-
15		TOTAL RESOURCES AVAILABLE	-	596,191.44	586,759	586,759	586,759
16		LESS DISBURSEMENTS	-	548,449.84	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
17		BALANCE FORWARD	-	47,741.60	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Transit Service Savings Fund
-established 2024/2025 to track the agreement between Kimball County and KCTS, both receipts and expenditures, and accumulate funds earned from the Transit Service.

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	2255	TRANSIT SERV SAV
					Function	835	nsit Service Savings
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 4432	County Transit Match	-	50,000.00	50,000	50,000	50,000
2	2 4433	County Transit Lease Match	-	53,031.12	37,120	37,120	37,120
3	2 4448	County Transit Costs	-	112,459.95	166,639	166,639	166,639
4	2 9000	Contingent Expense	-	-	60,000	60,000	60,000
5	2 9900	Miscellaneous	-	-	-	-	-
6		Total Operating Expenses	-	215,491.07	313,759	313,759	313,759
7							
8		CAPITAL OUTLAY					
9	5 0100	Purchase of Real Estate	-	-	-	-	-
10	5 0301	Purchase of Transit Vehicles	-	332,958.77	273,000	273,000	273,000
11		TOTAL CAPITAL OUTLAY	-	332,958.77	273,000	273,000	273,000
12							
13	7 0200	TRANSFERS OUT	-	-	-	-	-
14							
15		TOTAL DISBURSEMENTS (To C-10-1)	-	548,449.84	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
16		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXXX	XXXXXXXXXXX	586,759	586,759	586,759
17		NECESSARY CASH RESERVE	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-
18		TOTAL REQUIREMENTS	XXXXXXXXXXX	XXXXXXXXXXX	586,759	586,759	586,759

Transit Service Savings Fund
-established 2024/2025 to track the agreement between Kimball County and KCTS, both receipts and expenditures, and accumulate funds earned from the Transit Service.

To the County Board:

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

Dated September 16, 2025

Transit Service Savings Fund
Office, Activity or Function

Elyse Schlake Lukassen
Vice Chairman
Signature of Officer

C-10-2

9/15/2025--1:17 PM

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	2320	OPIOID RECOVERY
					Function	XXXX	XXXXXXXXXX
					Estimated Receipts Ensuing Year 2025 - 2026		
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	4,619.67	13,139.53	18,849	18,849	18,849
2							
3		LOCAL RECEIPTS					
4	531 01	Judgements & Settlements	8,519.86	5,709.41	10,000	20,000	20,000
5							
6		TOTAL RECEIPTS	8,519.86	5,709.41	10,000	20,000	20,000
7							
8		TOTAL: BALANCE, RECEIPTS & TRANSFERS	13,139.53	18,848.94	28,849	38,849	38,849
9	305 00	PROPERTY TAXES	-	-	-	-	-
10		TOTAL RESOURCES AVAILABLE	13,139.53	18,848.94	28,849	38,849	38,849
11		LESS DISBURSEMENTS	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
12		BALANCE FORWARD	13,139.53	18,848.94	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	2320	OPIOID RECOVERY
					Function	654	Opioid Drug Enf Pro
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 2450	Drug Enforcement Costs	-	-	28,849	38,849	38,849
2		TOTAL OPERATING EXPENSES	-	-	28,849	38,849	38,849
3							
4		CAPITAL OUTLAY					
5	5 0500	Equipment	-	-	-	-	-
6		TOTAL CAPITAL OUTLAY	-	-	-	-	-
7							
8		TOTAL DISBURSEMENTS (To C-11-1)	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
9		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXX	XXXXXXXXXX	28,849	38,849	38,849
10		NECESSARY CASH RESERVE	XXXXXXXXXX	XXXXXXXXXX	-	-	-
11		TOTAL REQUIREMENTS	XXXXXXXXXX	XXXXXXXXXX	28,849	38,849	38,849

To the County Board:

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

Dated September 16, 2025

Opioid Recovery Fund
Office, Activity or Function

Elyse Schlake Lukassen
Vice Chairman
Signature of Officer

C-11-2

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	2356	STOP PROGRAM
					Function	XXXX	XXXXXXXXXX
					Estimated Receipts Ensuing Year 2025 - 2026		
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	19,412.51	20,972.56	6,057	6,057	6,057
2							
3		LOCAL RECEIPTS					
4	396 08	STOP * Program Fees	4,090.00	4,230.00	4,400	4,400	4,400
5							
6		TOTAL RECEIPTS	4,090.00	4,230.00	4,400	4,400	4,400
7							
8		TOTAL: BALANCE, RECEIPTS & TRANSFERS	23,502.51	25,202.56	10,457	10,457	10,457
9	305 00	PROPERTY TAXES	-	-	-	-	-
10		TOTAL RESOURCES AVAILABLE	23,502.51	25,202.56	10,457	10,457	10,457
11		LESS DISBURSEMENTS	2,529.95	19,145.72	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
12		BALANCE FORWARD	20,972.56	6,056.84	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

* Safety Training Option Program

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	2356	STOP PROGRAM
					Function	666	STOP Program
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 1875	STOP Program Expenses	-	-	-	-	-
2	3 0400	Miscellaneous Expenses	229.95	5,831.53	5,457	5,457	5,457
3		TOTAL OPERATING EXPENSES	229.95	5,831.53	5,457	5,457	5,457
4							
5		CAPITAL OUTLAY					
6	5 0500	Equipment	2,300.00	13,314.19	5,000	5,000	5,000
7		TOTAL CAPITAL OUTLAY	2,300.00	13,314.19	5,000	5,000	5,000
8							
9		TOTAL DISBURSEMENTS (To C-12-1)	2,529.95	19,145.72	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
10		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXX	XXXXXXXXXX	10,457	10,457	10,457
11		NECESSARY CASH RESERVE	XXXXXXXXXX	XXXXXXXXXX	-	-	-
12		TOTAL REQUIREMENTS	XXXXXXXXXX	XXXXXXXXXX	10,457	10,457	10,457

* Safety Training Option Program

To the County Board:

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

Dated September 16, 2025

STOP Program
Office, Activity or Function

Signature of Officer

C-12-2

9/15/2025--1:17 PM

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	2360	DRUG LAW ENF.
					Function	XXXX	XXXXXXXXXX
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	4,546.71	4,546.71	8,465	8,465	8,465
2							
3		LOCAL RECEIPTS					
4							
5	475 03	Confiscated Articles - Drug	-	-	50,000	50,000	50,000
6	540 01	Miscellaneous Revenue	-	3,918.75	-	-	-
7		TOTAL RECEIPTS	-	3,918.75	50,000	50,000	50,000
8							
9		TOTAL: BALANCE, RECEIPTS & TRANSFERS	4,546.71	8,465.46	58,465	58,465	58,465
10	305 00	PROPERTY TAXES	-	-	-	-	-
11		TOTAL RESOURCES AVAILABLE	4,546.71	8,465.46	58,465	58,465	58,465
12		LESS DISBURSEMENTS	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
13		BALANCE FORWARD	4,546.71	8,465.46	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

(The County prosecutes these cases.)

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	2360	DRUG LAW ENF.
					Function	660	Law Enforce.-Drugs
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 2310	Witness Fees	-	-	5,000	5,000	5,000
2	2 2501	Special Fees	-	-	5,000	5,000	5,000
3	3 0112	Law Enforcement Supplies	-	-	28,465	28,465	28,465
4		TOTAL OPERATING EXPENSES	-	-	38,465	38,465	38,465
5							
6		CAPITAL OUTLAY					
7	5 0500	Equipment	-	-	20,000	20,000	20,000
8		TOTAL CAPITAL OUTLAY	-	-	20,000	20,000	20,000
9							
10		TOTAL DISBURSEMENTS (To C-13-1)	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
11		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXX	XXXXXXXXXX	58,465	58,465	58,465
12		NECESSARY CASH RESERVE	XXXXXXXXXX	XXXXXXXXXX	-	-	-
13		TOTAL REQUIREMENTS	XXXXXXXXXX	XXXXXXXXXX	58,465	58,465	58,465

To the County Board:

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

Dated September 16, 2025

County Drug Law Enforcement
Office, Activity or Function

Signature of Officer

C-13-2

KIMBALL COUNTY

					Fund	2410	FED DR LAW ENF.
					Function	XXXX	XXXXXXXXXX
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	-	-	-	-	-
2							
3		LOCAL RECEIPTS					
4	475 02	Forfeitures - Drug	-	-	50,000	50,000	50,000
5	510 01	Interest on Investments	-	-	-	-	-
6							
7		TOTAL RECEIPTS	-	-	50,000	50,000	50,000
8							
9		TOTAL: BALANCE, RECEIPTS & TRANSFERS	-	-	50,000	50,000	50,000
10	305 00	PROPERTY TAXES	-	-	-	-	-
11		TOTAL RESOURCES AVAILABLE	-	-	50,000	50,000	50,000
12		LESS DISBURSEMENTS	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
13		BALANCE FORWARD	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

(Federal government prosecutes these cases.)

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	2410	FED DR LAW ENF.
					Function	660	Law Enforce.-Drugs
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	3 0112	Law Enforcement Supplies	-	-	-	-	-
2		TOTAL OPERATING EXPENSES	-	-	-	-	-
3							
4		CAPITAL OUTLAY					
5	5 0301	Autos	-	-	-	-	-
6	5 0500	Equipment	-	-	50,000	50,000	50,000
7		TOTAL CAPITAL OUTLAY	-	-	50,000	50,000	50,000
8							
9		TOTAL DISBURSEMENTS (To C-14-1)	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
10		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXX	XXXXXXXXXX	50,000	50,000	50,000
11		NECESSARY CASH RESERVE	XXXXXXXXXX	XXXXXXXXXX	-	-	-
12		TOTAL REQUIREMENTS	XXXXXXXXXX	XXXXXXXXXX	50,000	50,000	50,000

To the County Board:

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

Dated September 16, 2025

Federal Drug Law Enforcement
Office, Activity or Function

Signature of Officer

C-14-2

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	2580	AMER RESCUE
					Function	XXXX	XXXXXXXXXX
					Estimated Receipts Ensuing Year 2025 - 2026		
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	618,456.87	139,220.35	-	-	-
2							
3		INTERGOVERNMENTAL STATE					
4	339 25	American Rescue Plan Act	-	-	-	-	-
5		Subtotal of State Receipts	-	-	-	-	-
6							
7		LOCAL RECEIPTS					
8	510 01	Interest on Investments	3,194.48	1,004.33	-	-	-
9	530 01	One Time Revenue	-	-	-	-	-
10		Subtotal of Local Receipts	3,194.48	1,004.33	-	-	-
11							
12		TOTAL RECEIPTS	3,194.48	1,004.33	-	-	-
13							
14		TOTAL: BALANCE, RECEIPTS & TRANSFERS	621,651.35	140,224.68	-	-	-
15	305 00	PROPERTY TAXES	-	-	-	-	-
16		TOTAL RESOURCES AVAILABLE	621,651.35	140,224.68	-	-	-
17		LESS DISBURSEMENTS	482,431.00	140,224.68	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
18		BALANCE FORWARD	139,220.35	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

American Rescue Plan Act (ARPA)

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	2580	AMER RESCUE
					Function	971	Miscellaneous
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	3 0112	Operating Expenses	-	-	-	-	-
2		TOTAL OPERATING EXPENSES	-	-	-	-	-
3							
4		CAPITAL OUTLAY					
5	5 0263	Heating & Air Equipment (Boiler/Chiller/Air Hanc	482,431.00	140,224.68	-	-	-
6	5 0502	Data Processing Equipment (Computers/Server	-	-	-	-	-
7		TOTAL CAPITAL OUTLAY	482,431.00	140,224.68	-	-	-
8							
9		TOTAL DISBURSEMENTS (To C-15-1)	482,431.00	140,224.68	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
10		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-
11		NECESSARY CASH RESERVE	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-
12		TOTAL REQUIREMENTS	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-

American Rescue Plan Act (ARPA)

To the County Board:

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

Dated September 16, 2025

American Rescue Plan
Office, Activity or Function

Elyse Schlake Lukassen
Vice Chairman
Signature of Officer

C-15-2

KIMBALL COUNTY

					Fund	2700	INHERIT. TAX
					Function	XXXX	XXXXXXXXXX
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	1,389,777.00	1,059,302.11	510,081	510,081	510,081
2							
3		LOCAL RECEIPTS					
4	310 01	Inheritance Tax Principal	267,895.34	100,779.05	100,000	100,000	100,000
5	310 02	Inheritance Tax Interest	7,141.94	-	500	500	500
6	310 03	Inheritance Tax Penalty	-	-	-	-	-
7							
8		TOTAL RECEIPTS	275,037.28	100,779.05	100,500	100,500	100,500
9							
10		TOTAL: BALANCE, RECEIPTS & TRANSFERS	1,664,814.28	1,160,081.16	610,581	610,581	610,581
11	305 00	PROPERTY TAXES	-	-	-	-	-
12		TOTAL RESOURCES AVAILABLE	1,664,814.28	1,160,081.16	610,581	610,581	610,581
13		LESS DISBURSEMENTS	605,512.17	650,000.00	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
14		BALANCE FORWARD	1,059,302.11	510,081.16	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	2700	INHERIT. TAX
					Function	982	Inheritance Tax
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 6070	Special Projects	80,000.00	-	250,000	350,000	350,000
2	2 9900	Miscellaneous	10,512.17	-	150,000	250,000	250,000
3		TOTAL OPERATING EXPENSES	90,512.17	-	400,000	600,000	600,000
4							
5		CAPITAL OUTLAY					
6	5 2510	Miscellaneous	-	-	10,581	10,581	10,581
7		TOTAL CAPITAL OUTLAY	-	-	10,581	10,581	10,581
8							
9	7 0200	TRANSFERS OUT	515,000.00	650,000.00	200,000	-	-
10							
11		TOTAL DISBURSEMENTS (To C-16-1)	605,512.17	650,000.00	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
12		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXXX	XXXXXXXXXXX	610,581	610,581	610,581
13		NECESSARY CASH RESERVE	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-
14		TOTAL REQUIREMENTS	XXXXXXXXXXX	XXXXXXXXXXX	610,581	610,581	610,581

To the County Board:

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

Dated September 16, 2025

Inheritance Tax
Office, Activity or Function

Elyse Schlake Lukassen
Vice Chairman
Signature of Officer

C-16-2

9/15/2025--1:17 PM

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	2910	911 EMER. SERV.
					Function	XXXX	XXXXXXXXXXX
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	36,787.10	10,077.67	4,889	4,889	4,889
2							
3		LOCAL RECEIPTS					
4	314 00	911 Surcharge	11,073.54	10,118.16	10,000	10,000	10,000
5	510 01	Interest on Investments	20.37	10.98	-	-	-
6							
7		TOTAL RECEIPTS	11,093.91	10,129.14	10,000	10,000	10,000
8							
9	590 02	TRANSFERS IN	-	5,000.00	-	-	-
10							
11		TOTAL: BALANCE, RECEIPTS & TRANSFERS	47,881.01	25,206.81	14,889	14,889	14,889
12	305 00	PROPERTY TAXES	-	-	-	-	-
13		TOTAL RESOURCES AVAILABLE	47,881.01	25,206.81	14,889	14,889	14,889
14		LESS DISBURSEMENTS	37,803.34	20,317.37	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
15		BALANCE FORWARD	10,077.67	4,889.44	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	2910	911 EMER. SER.
					Function	697	911 Services
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 0200	Telephone Service	2,461.03	2,383.48	2,384	2,384	2,384
2	2 1600	Equipment Repair	91.58	-	2,761	2,761	2,761
3	2 2544	Contract - Maintenance Agreement	9,412.99	3,313.25	3,350	3,350	3,350
4	4 0306	Tower Rent	2,469.49	2,643.57	3,807	3,807	3,807
5		TOTAL OPERATING EXPENSES	14,435.09	8,340.30	12,302	12,302	12,302
6							
7		CAPITAL OUTLAY					
8	5 0555	E-911 Equipment	18,861.10	11,033.74	1,604	1,604	1,604
9	5 0557	Communication Equipment	-	-	-	-	-
10	5 1250	Contract - 911 System	4,507.15	943.33	983	983	983
11		TOTAL CAPITAL OUTLAY	23,368.25	11,977.07	2,587	2,587	2,587
12							
13	7 0200	TRANSFERS OUT	-	-	-	-	-
14							
15		TOTAL DISBURSEMENTS (To C-17-1)	37,803.34	20,317.37	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
16		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXXX	XXXXXXXXXXX	14,889	14,889	14,889
17		NECESSARY CASH RESERVE	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-
18		TOTAL REQUIREMENTS	XXXXXXXXXXX	XXXXXXXXXXX	14,889	14,889	14,889

Equipment payment moved from Fund 2913 - 2023/2024, part in 2024/2025

To the County Board:

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

Dated September 16, 2025

911 Emergency Services
Office, Activity or Function

Signature of Officer

C-17-2

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	2913	911 WIRELESS SERV.
					Function	XXXX	XXXXXXXXXXX
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	1,444.46	4,761.56	5,893	5,893	5,893
2							
3		LOCAL RECEIPTS					
4							
5	349 60	911 Enhanced Wireless Service	33,965.14	40,318.96	50,079	50,079	50,079
6	540 01	Miscellaneous Revenue	-	1,059.03	-		-
7		TOTAL RECEIPTS	33,965.14	41,377.99	50,079	50,079	50,079
8							
9	590 02	TRANSFERS IN	-	-	-	-	-
10							
11		TOTAL: BALANCE, RECEIPTS & TRANSFERS	35,409.60	46,139.55	55,972	55,972	55,972
12	305 00	PROPERTY TAXES	-	-	-	-	-
13		TOTAL RESOURCES AVAILABLE	35,409.60	46,139.55	55,972	55,972	55,972
14		LESS DISBURSEMENTS	30,648.04	40,246.43	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15		BALANCE FORWARD	4,761.56	5,893.12	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	2913	911 WIRELESS SERV.
					Function	697	911 Services
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 0200	Telephone Service	12,015.43	11,636.92	11,640	11,640	11,640
2	2 1600	Equipment Repair	447.12	-	5,356	5,356	5,356
3	2 2544	Contract - Maintenance Agreement	17,359.64	16,176.48	16,352	16,352	16,352
4		TOTAL OPERATING EXPENSES	29,822.19	27,813.40	33,348	33,348	33,348
5							
6		CAPITAL OUTLAY					
7	5 0555	E-911 Equipment	-	7,827.36	7,828	7,828	7,828
8	5 0557	Communication Equipment	-	-	10,000	10,000	10,000
9	5 1250	Contract - 911 System	825.85	4,605.67	4,796	4,796	4,796
10		TOTAL CAPITAL OUTLAY	825.85	12,433.03	22,624	22,624	22,624
11							
12		TOTAL DISBURSEMENTS (To C-18-1)	30,648.04	40,246.43	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
13		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXX	XXXXXXXXXX	55,972	55,972	55,972
14		NECESSARY CASH RESERVE	XXXXXXXXXX	XXXXXXXXXX	-	-	-
15		TOTAL REQUIREMENTS	XXXXXXXXXX	XXXXXXXXXX	55,972	55,972	55,972

Equipment payment moved to Fund 2910 - 2023/2024, part in 2024/2025

To the County Board:

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

Dated September 16, 2025

911 Emergency Services
Office, Activity or Function

Signature of Officer

C-18-2

9/15/2025--1:17 PM

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	3000	WELCOME CTR BOND
					Function	XXXX	XXXXXXXXXX
					Estimated Receipts Ensuing Year 2025 - 2026		
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	-	-	-	-	-
2							
3		LOCAL RECEIPTS					
4	510 01	Interest on Investments	-	-	-	-	-
5							
6		TOTAL RECEIPTS	-	-	-	-	-
7							
8	590 02	TRANSFERS IN	25,575.00	-	-	-	-
9							
10		TOTAL: BALANCE, RECEIPTS & TRANSFERS	25,575.00	-	-	-	-
11	305 00	PROPERTY TAXES	-	-	-	-	-
12		TOTAL RESOURCES AVAILABLE	25,575.00	-	-	-	-
13		LESS DISBURSEMENTS	25,575.00	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
14		BALANCE FORWARD	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Welcome Center - sale of bonds in Welcome Center Building Fund - #4000

FUND CLOSED

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	3000	WELCOME CTR BOND
					Function	900	Debt Service
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 2502	Professional Fees - Bond Funding	-		-	-	-
2	6 0100	Principal Retirement	25,000.00	-	-	-	-
3	6 0200	Interest Payments	575.00	-	-	-	-
4		TOTAL DEBT SERVICE	25,575.00	-	-	-	-
5							
6	2 9900	Miscellaneous	-	-	-	-	-
7		TOTAL OPERATING EXPENSES	-	-	-	-	-
8							
9		CAPITAL OUTLAY	-	-	-	-	-
10		TOTAL CAPITAL OUTLAY	-	-	-	-	-
11							
12		TOTAL DISBURSEMENTS (To C-19-1)	25,575.00	-	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
13		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-
14		NECESSARY CASH RESERVE	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-
15		TOTAL REQUIREMENTS	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-

FUND CLOSED

To the County Board:

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

Dated September 16, 2025

Welcome Center Bond
Office, Activity or Function

Elyse Schlake Lukassen
Vice Chairman
Signature of Officer

C-19-2

9/15/2025--1:17 PM

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	3100	HOSP. BOND
					Function	XXXX	XXXXXXXXXX
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	-	-	-	-	-
2							
3		LOCAL RECEIPTS					
4	510 01	Interest on Investments	-	-	-	-	-
5							
6		TOTAL RECEIPTS	-	-	-	-	-
7							
8	590 02	TRANSFERS IN	34,885,828.00	351,063.00	351,750	351,750	351,750
9							
10		TOTAL: BALANCE, RECEIPTS & TRANSFERS	34,885,828.00	351,063.00	351,750	351,750	351,750
11	305 00	PROPERTY TAXES	-	-	-	-	-
12		TOTAL RESOURCES AVAILABLE	34,885,828.00	351,063.00	351,750	351,750	351,750
13		LESS DISBURSEMENTS	34,885,828.00	351,063.00	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
14		BALANCE FORWARD	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Hospital - sale of bonds in Hospital Building Fund - #4300

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	3100	HOSP. BOND
					Function	900	Debt Service
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 2502	Professional Fees - Bond Refunding	-				-
2	6 0100	Principal Retirement	34,212,000.00	115,000.00	120,000	120,000	120,000
3	6 0200	Interest Payments	673,828.00	236,063.00	231,750	231,750	231,750
4		TOTAL DEBT SERVICE	34,885,828.00	351,063.00	351,750	351,750	351,750
5							
6	2 2521	Legal Fees/Debt Issuance Costs	-	-			-
7		TOTAL OPERATING EXPENSES	-	-	-	-	-
8							
9		CAPITAL OUTLAY	-	-	-	-	-
10		TOTAL CAPITAL OUTLAY	-	-	-	-	-
11							
12		TOTAL DISBURSEMENTS (To C-20-1)	34,885,828.00	351,063.00	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
13		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXX	XXXXXXXXXX	351,750	351,750	351,750
14		NECESSARY CASH RESERVE	XXXXXXXXXX	XXXXXXXXXX	-	-	-
15		TOTAL REQUIREMENTS	XXXXXXXXXX	XXXXXXXXXX	351,750	351,750	351,750

To the County Board:

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

Dated September 16, 2025

Kimball County Hospital
Office, Activity or Function

Connie Gaedtke
Signature of Officer

C-20-2

9/15/2025--1:17 PM

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	3200	MANOR BOND
					Function	XXXX	XXXXXXXXXX
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	-	-	-	-	-
2							
3		LOCAL RECEIPTS					
4	510 01	Interest on Investments	-	-	-	-	-
5							
6		TOTAL RECEIPTS	-	-	-	-	-
7							
8	590 02	TRANSFERS IN	104,915.00	103,275.00	102,155	102,155	102,155
9							
10		TOTAL: BALANCE, RECEIPTS & TRANSFERS	104,915.00	103,275.00	102,155	102,155	102,155
11	305 00	PROPERTY TAXES	-	-	-	-	-
12		TOTAL RESOURCES AVAILABLE	104,915.00	103,275.00	102,155	102,155	102,155
13		LESS DISBURSEMENTS	104,915.00	103,275.00	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
14		BALANCE FORWARD	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Manor - sale of bonds in Manor Building Fund - #4300

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	3200	MANOR BOND
					Function	900	Debt Service
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 2502	Professional Fees - Bond Funding	400.00	400.00	1,000	1,000	1,000
2	6 0100	Principal Retirement	80,000.00	80,000.00	80,000	80,000	80,000
3	6 0200	Interest Payments	24,515.00	22,875.00	21,155	21,155	21,155
4		TOTAL DEBT SERVICE	104,915.00	103,275.00	102,155	102,155	102,155
5							
6	2 9900	Miscellaneous	-	-	-	-	-
7		TOTAL OPERATING EXPENSES	-	-	-	-	-
8							
9		CAPITAL OUTLAY	-	-	-	-	-
10		TOTAL CAPITAL OUTLAY	-	-	-	-	-
11							
12		TOTAL DISBURSEMENTS (To C-21-1)	104,915.00	103,275.00	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
13		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXXX	XXXXXXXXXXX	102,155	102,155	102,155
14		NECESSARY CASH RESERVE	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-
15		TOTAL REQUIREMENTS	XXXXXXXXXXX	XXXXXXXXXXX	102,155	102,155	102,155

To the County Board:

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

Dated September 16, 2025

Manor Bond
Office, Activity or Function

Sara L. Hull, NHA
Signature of Officer

C-21-2

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	4300	HOSPITAL BUILDING
					Function	XXXX	XXXXXXXXXX
					Estimated Receipts Ensuing Year 2025 - 2026		
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	205,351.00	-	-	-	-
2							
3		LOCAL RECEIPTS					
4	520 01	Proceeds from Sale of Bonds	16,541,751.00	-	-	-	-
5	520 01	USDA Loan Proceeds	34,212,000.00	-	-	-	-
6	534 01	Contributions/Donations	-	-	-	-	-
7	579 00	Income/Gain from Investments	-	-	-	-	-
8							
9		TOTAL RECEIPTS	50,753,751.00	-	-	-	-
10							
11	590 02	TRANSFERS IN	-	-	-	-	-
12							
13		TOTAL: BALANCE, RECEIPTS & TRANSFERS	50,959,102.00	-	-	-	-
14	305 00	PROPERTY TAXES	-	-	-	-	-
15		TOTAL RESOURCES AVAILABLE	50,959,102.00	-	-	-	-
16		LESS DISBURSEMENTS	50,959,102.00	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
17		BALANCE FORWARD	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

FUND CLOSED

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	4300	HOSPITAL BUILDING
					Function	980	Capital Projects
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 1300	Building Repair	-	-	-	-	-
2	2 9000	Contingency Expense	-	-	-	-	-
3		Total Operating Expenses	-	-	-	-	-
4							
5		CAPITAL OUTLAY					
6	5 0220	New Construction	16,073,274.00	-	-	-	-
7	5 0230	Building Remodeling	-	-	-	-	-
8		TOTAL CAPITAL OUTLAY	16,073,274.00	-	-	-	-
9							
10	7 0200	TRANSFERS OUT	34,885,828.00	-	-	-	-
11							
12		TOTAL DISBURSEMENTS (To C-22-1)	50,959,102.00	-	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
13		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-
14		NECESSARY CASH RESERVE	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-
15		TOTAL REQUIREMENTS	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-

FUND CLOSED

To the County Board:

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

Dated September 16, 2025

Hospital Building
Office, Activity or Function

Carri Gandy
Signature of Officer

C-22-2

9/15/2025--1:17 PM

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	4600	CAPITAL PROJECTS
					Function	XXXX	XXXXXXXXXX
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	760,279.15	1,232,733.37	1,187,881	1,187,881	1,187,881
2							
3		LOCAL RECEIPTS					
4	530 01	One Time Revenue	-	-	-	-	-
5		Subtotal of Local Receipts	-	-	-	-	-
6							
7		TOTAL RECEIPTS	-	-	-	-	-
8							
9	590 02	TRANSFERS IN	476,483.75	-	-	-	-
10							
11		TOTAL: BALANCE, RECEIPTS & TRANSFERS	1,236,762.90	1,232,733.37	1,187,881	1,187,881	1,187,881
12	305 00	PROPERTY TAXES	-	-	-	-	-
13		TOTAL RESOURCES AVAILABLE	1,236,762.90	1,232,733.37	1,187,881	1,187,881	1,187,881
14		LESS DISBURSEMENTS	4,029.53	44,852.06	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15		BALANCE FORWARD	1,232,733.37	1,187,881.31	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	4600	CAPITAL PROJECTS
					Function	980	Capital Projects
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 1300	Building Repair - Courthouse	4,029.53	4,350.00	250,000	250,000	250,000
2	2 1301	Building Repair - Annex	-	-	50,000	50,000	50,000
3	2 9000	Contingency Expense	-	-	737,881	737,881	737,881
4		Total Operating Expenses	4,029.53	4,350.00	1,037,881	1,037,881	1,037,881
5							
6		CAPITAL OUTLAY					
7	5 0100	Purchase of Real Estate	-	-	-	-	-
8	5 0220	New Construction	-	-	-	-	-
9	5 0262	Electrical Upgrades	-	-	50,000	50,000	50,000
10	5 0263	Heating & Air Equipment (Boiler/Chiller/Air Hanc	-	21,975.32	100,000	100,000	100,000
11	5 0557	Telephone System	-	18,526.74	-	-	-
12		TOTAL CAPITAL OUTLAY	-	40,502.06	150,000	150,000	150,000
13							
14		TOTAL DISBURSEMENTS (To C-23-1)	4,029.53	44,852.06	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
15		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXX	XXXXXXXXXX	1,187,881	1,187,881	1,187,881
16		NECESSARY CASH RESERVE	XXXXXXXXXX	XXXXXXXXXX	-	-	-
17		TOTAL REQUIREMENTS	XXXXXXXXXX	XXXXXXXXXX	1,187,881	1,187,881	1,187,881

To the County Board:

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

Dated September 16, 2025

Capital Projects
Office, Activity or Function

Elyse Schlake Lukassen
Vice Chairman
Signature of Officer

C-23-2

9/15/2025--1:17 PM

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	5000	HOSP OP./MAIN.
					Function	XXXX	XXXXXXXXXXX
					Estimated Receipts Ensuing Year 2025 - 2026		
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	8,792,062.71	7,526,992.00	8,195,859	8,195,859	8,195,859
2							
3		LOCAL RECEIPTS					
4	510 01	Interest on Investments	87,019.00	123,031.00	150,000	150,000	150,000
5	534 01	Foundation Funding Requests	351,411.00	383,597.00	132,204	132,204	132,204
6	540 01	Miscellaneous Revenues	1,012,052.00	1,621,830.00	1,871,206	1,871,206	1,871,206
7	573 01	Outpatient Clinic (includes Rural Health Clinic)	8,872,706.00	8,126,058.00	8,453,816	8,453,816	8,453,816
8	573 02	Nurse Stat-Med & Surg. Acute	2,387,502.00	2,536,855.00	2,601,705	2,601,705	2,601,705
9	573 14	Cardiac Care	788,336.00	827,431.00	821,016	821,016	821,016
10	573 17	Respiratory Services	441,195.00	383,014.00	414,216	414,216	414,216
11	573 21	Surgical Services	4,761,940.00	2,615,336.00	2,739,804	2,739,804	2,739,804
12	573 23	Emergency Services	4,901,638.00	4,996,933.00	5,228,940	5,228,940	5,228,940
13	573 25	Central Services	1,310,742.00	855,663.00	898,740	898,740	898,740
14	574 01	Laboratory Services	4,428,130.00	4,470,206.00	4,557,972	4,557,972	4,557,972
15	574 04	Radiology - Diagnostic	7,189,594.00	7,755,084.00	7,784,048	7,784,048	7,784,048
16	574 07	Pharmacy	2,000,894.00	2,307,561.00	2,364,684	2,364,684	2,364,684
17	574 09	Rehabilitation Service	983,160.00	1,139,104.00	1,144,020	1,144,020	1,144,020
18	575 51	Provision for Bad Debts	(1,432,677.00)	(1,942,295.00)	(1,875,000)	(1,875,000)	(1,875,000)
19	575 52	Contractual Adjustments	(13,009,336.00)	(9,834,433.00)	(10,262,252)	(10,262,252)	(10,262,252)
20	575 54	Charity Service	(109,277.00)	(86,430.00)	(80,000)	(80,000)	(80,000)
21							
22		TOTAL RECEIPTS	24,965,029.00	26,278,545.00	26,945,119	26,945,119	26,945,119
23							
24		TOTAL: BALANCE, RECEIPTS & TRANSFERS	33,757,091.71	33,805,537.00	35,140,978	35,140,978	35,140,978
25	305 00	PROPERTY TAXES	-	-	-	-	-
26		TOTAL RESOURCES AVAILABLE	33,757,091.71	33,805,537.00	35,140,978	35,140,978	35,140,978
27		LESS DISBURSEMENTS	26,230,100.00	25,609,678.00	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
28		BALANCE FORWARD	7,526,991.71	8,195,859.00	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	5000	HOSP OP./MAIN.
					Function	771	HOSP OPERAT.
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 5002	Surgical Services	1,390,210.00	1,034,903.00	1,139,876	1,139,876	1,139,876
2	2 5003	Emergency Services	696,375.00	742,075.00	820,974	820,974	820,974
3	2 5004	Administrative Services	1,368,273.00	1,384,643.00	1,498,701	1,498,701	1,498,701
4	2 5004	Community Relations	283,373.00	363,487.00	449,580	449,580	449,580
5	2 5004	Emergency Response/Infection Control	3,012.00	11,059.00	7,238	7,238	7,238
6	2 5004	Employee Benefits	57,279.00	54,748.00	60,086	60,086	60,086
7	2 5004	Patient Accounting	1,091,101.00	1,339,063.00	1,627,943	1,627,943	1,627,943
8	2 5005	Cardiac Care	98,381.00	116,062.00	130,799	130,799	130,799
9	2 5005	Central Services	953,782.00	674,942.00	712,668	712,668	712,668
10	2 5005	Dietary Service	356,894.00	355,891.00	423,520	423,520	423,520
11	2 5005	Laboratory Services	1,391,926.00	1,114,010.00	1,304,186	1,304,186	1,304,186
12	2 5005	Nurse Stat-Med & Surg. Acute	3,652,195.00	3,362,573.00	4,065,614	4,065,614	4,065,614
13	2 5005	Radiology - Diagnostic	1,444,708.00	1,241,941.00	1,237,019	1,237,019	1,237,019
14	2 5006	Community Health Nursing (Health & Wellness)	4,958.00	4,401.00	5,188	5,188	5,188
15	2 5008	Rehabilitation Service	509,767.00	521,691.00	632,509	632,509	632,509
16	2 5008	Social Services	86,705.00	134,838.00	155,536	155,536	155,536
17	2 5009	Pharmacy	597,989.00	611,210.00	737,625	737,625	737,625
18	2 5010	Clinic Services (includes Rural Health Clinic)	6,779,623.00	6,156,365.00	6,955,595	6,955,595	6,955,595
19	2 5011	Housekeeping Service	266,001.00	216,698.00	256,392	256,392	256,392
20	2 5011	Laundry & Linen	48,409.00	52,374.00	58,318	58,318	58,318
21	2 5012	Plant Operation	1,541,417.00	671,725.00	760,096	760,096	760,096
22	2 5013	Communications & Information Systems	468,624.00	345,872.00	362,374	362,374	362,374
23	2 5013	Education	79,652.00	170,000.00	196,759	196,759	196,759
24	2 5013	Medical Records & Library Services	298,528.00	402,617.00	425,619	425,619	425,619
25	2 5013	Quality Improvement/Outcomes	104,589.00	116,474.00	142,944	142,944	142,944
26	2 5013	Miscellaneous Expense	1,972,413.00	2,312,951.00	2,559,776	2,559,776	2,559,776
27		TOTAL OPERATING EXPENSES	25,546,184.00	23,512,613.00	26,726,935	26,726,935	26,726,935
28							
29		CAPITAL OUTLAY					
30	5 0210	USDA Loan Payments	222,867.00	1,292,376.00	1,292,376	1,292,376	1,292,376
31	5 0300	Machinery & Equipment	461,049.00	453,626.00	3,500,000	3,500,000	3,500,000
32		TOTAL CAPITAL OUTLAY	683,916.00	1,746,002.00	4,792,376	4,792,376	4,792,376

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	5000	HOSP OP./MAIN.
					Function	771	HOSP OPERAT.
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
1		CONTINUED	1	2	3	4	5
2							
3	7 0200	TRANSFERS OUT	-	351,063.00	351,750	351,750	351,750
4							
5		TOTAL DISBURSEMENTS (To C-24-1)	26,230,100.00	25,609,678.00	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
6		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXX	XXXXXXXXXX	31,871,061	31,871,061	31,871,061
7	8 0000	NECESSARY CASH RESERVE	XXXXXXXXXX	XXXXXXXXXX	3,269,917	3,269,917	3,269,917
8		TOTAL REQUIREMENTS	XXXXXXXXXX	XXXXXXXXXX	35,140,978	35,140,978	35,140,978

To the County Board:

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

Dated September 16, 2025

Kimball County Hospital
Office, Activity or Function

Carrie Crowley
Signature of Officer

C-24-3

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	5100	MANOR OP./MAIN.
					Function	XXXX	XXXXXXXXXX
					Estimated Receipts Ensuing Year 2025 - 2026		
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	2,197,365.46	2,004,891.33	1,571,541	1,571,541	1,571,541
2							
3		LOCAL RECEIPTS					
4	540 01	Miscellaneous Revenue	41,074.65	65,213.59	76,518	76,518	76,518
5	574 18	Medicare Income	803,798.44	868,557.18	894,613	894,613	894,613
6	579 05	Income/Gains from Investments	25,358.47	17,696.12	28,227	28,227	28,227
7	580 03	Assisted Living Apartments	527,248.08	458,346.07	397,096	397,096	397,096
8	580 04	Basic Bed Rate	1,505,629.38	1,683,521.40	1,351,964	1,351,964	1,351,964
9	580 05	Sale of Supplies	1,005.11	644.74	664	664	664
10	580 07	Meals	2,173.15	2,672.50	2,753	2,753	2,753
11	580 08	Medicaid Income	2,128,174.36	1,858,873.71	1,412,920	1,412,920	1,412,920
12							
13		TOTAL RECEIPTS	5,034,461.64	4,955,525.31	4,164,755	4,164,755	4,164,755
14							
15		TOTAL: BALANCE, RECEIPTS & TRANSFERS	7,231,827.10	6,960,416.64	5,736,296	5,736,296	5,736,296
16	305 00	PROPERTY TAXES	-	-	-	-	-
17		TOTAL RESOURCES AVAILABLE	7,231,827.10	6,960,416.64	5,736,296	5,736,296	5,736,296
18		LESS DISBURSEMENTS	5,226,935.77	5,388,875.25	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
19		BALANCE FORWARD	2,004,891.33	1,571,541.39	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	5100	MANOR OP./MAIN.
					Function	775	MANOR OPER.
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	1 0301	Administrative Salary	93,417.32	98,080.27	88,964	88,964	88,964
2	1 0303	Maintenance Salary	83,612.36	78,866.13	83,597	83,597	83,597
3	1 0305	Clerical Salary	112,412.54	113,206.53	119,999	119,999	119,999
4	1 0307	Medical/Health Salary	84,246.59	107,634.05	114,092	114,092	114,092
5	1 0311	Social Services Salary	52,597.07	53,416.33	56,620	56,620	56,620
6	1 0316	Nurse/Rehab Salary	2,537,286.75	2,225,487.55	2,378,525	2,378,525	2,378,525
7	1 0334	Dietary Salary	350,804.22	385,488.70	408,618	408,618	408,618
8	1 0335	Housekeeping/Laundry Salary	164,946.14	205,192.93	207,504	207,504	207,504
9	1 0336	Recreation/ Activities Salary	61,434.33	60,679.28	64,319	64,319	64,319
10	1 0338	Consultants	130,429.78	57,008.70	60,532	60,532	60,532
11	1 0802	Insurance Premiums - Health & Accident	205,845.26	273,609.66	259,554	259,554	259,554
12	1 0901	Regular (County Plan) - Retirement	37,078.21	43,672.82	46,371	46,371	46,371
13	1 1000	Social Security - County Share	176,518.08	184,523.26	177,594	177,594	177,594
14	1 1100	Uniform Allowance	605.04	-	1,000	1,000	1,000
15	2 0100	Postal Service	1,980.72	1,842.29	1,952	1,952	1,952
16	2 0200	Telephone	7,223.23	6,088.80	6,454	6,454	6,454
17	2 0501	Light	43,136.25	45,496.74	48,226	48,226	48,226
18	2 0502	Water	10,694.36	9,942.22	10,538	10,538	10,538
19	2 0503	Heating Fuels	20,706.49	19,897.79	21,091	21,091	21,091
20	2 0504	Sewer	7,585.32	7,352.54	7,363	7,363	7,363
21	2 0505	Garbage	9,046.10	5,993.00	6,352	6,352	6,352
22	2 0601	General Liability Insurance	20,484.41	96,508.64	102,299	102,299	102,299
23	2 0608	Directors Fees	1,000.00	800.00	1,000	1,000	1,000
24	2 0609	Maintenance & Repairs	49,986.86	45,718.58	49,375	49,375	49,375
25	2 0610	License	10,634.21	11,293.45	12,196	12,196	12,196
26	2 0611	Office Expense	25,360.23	29,336.86	31,713	31,713	31,713
27	2 1101	Computer Expense - General	9,351.16	47,493.83	57,654	57,654	57,654
28	2 1601	Car Repair - Non-Road Fund	7,326.98	5,677.73	7,526	7,526	7,526
29	2 1710	Convention/Workshop Expense	6,446.62	8,960.53	9,229	9,229	9,229
30	2 2001	Advertising	7,716.07	29.14	3,528	3,528	3,528
31	2 2540	Audit Fees	18,095.00	19,555.00	21,119	21,119	21,119
32	2 5000	Medicare Expenses	276,404.40	314,488.84	339,648	339,648	339,648
33	2 5013	Quality Assurance Assessment Fees	52,286.50	116,613.00	120,111	120,111	120,111
34	2 5832	Assisted Living Supplies/Training	5,392.40	2,270.75	6,429	6,429	6,429

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	5100	MANOR OP./MAIN.
					Function	775	MANOR OPER.
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
		CONTINUED	1	2	3	4	5
1	2 5875	Other Operating Expenses (incl. Fuel Surcharge	14,256.67	14,724.07	15,901	15,901	15,901
2	2 9900	Miscellaneous	17,483.30	226,769.80	241,349	241,349	241,349
3	3 0131	Dietary Supplies	18,556.14	16,647.94	23,264	23,264	23,264
4	3 0132	Nursing Supplies	143,047.10	104,174.16	123,507	123,507	123,507
5	3 0133	Housekeeping Supplies	38,236.41	49,422.01	50,375	50,375	50,375
6	3 0134	Laundry Supplies	4,109.72	6,415.05	6,928	6,928	6,928
7	3 0135	Recreation/Rehab Supplies	8,823.21	5,379.63	5,809	5,809	5,809
8	3 0136	Food Supplies	184,872.23	178,553.63	172,838	172,838	172,838
9	4 0600	Dietary & Nursing Rental Expense	10,544.99	1,288.02	11,389	11,389	11,389
10		TOTAL OPERATING EXPENSES	5,122,020.77	5,285,600.25	5,582,452	5,582,452	5,582,452
11							
12		CAPITAL OUTLAY					
13	5 0400	Computer Equipment	-	-	30,000	30,000	30,000
14	5 0500	Office Equipment/Building Repair/Maintenance	-	-	21,689	21,689	21,689
15		TOTAL CAPITAL OUTLAY	-	-	51,689	51,689	51,689
16							
17	7 0200	TRANSFERS OUT	104,915.00	103,275.00	102,155	102,155	102,155
18							
19		TOTAL DISBURSEMENTS (To C-25-1)	5,226,935.77	5,388,875.25	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
20		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXXX	XXXXXXXXXXX	5,736,296	5,736,296	5,736,296
21		NECESSARY CASH RESERVE	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-
22		TOTAL REQUIREMENTS	XXXXXXXXXXX	XXXXXXXXXXX	5,736,296	5,736,296	5,736,296

To the County Board:

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

Dated September 16, 2025

Manor Operating
Office, Activity or Function

Signature of Officer

C-25-3

9/15/2025--1:17 PM

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	5101	MANOR IMPROV.
					Function	XXXX	XXXXXXXXXX
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	3,257,850.41	3,821,974.45	4,013,602	4,013,602	4,013,602
2							
3		LOCAL RECEIPTS					
4	510 01	Miscellaneous Income	357,492.24	-	-	-	-
5	534 01	Contributions/Donations	-	-	-	-	-
6	579 00	Income/Gain from Investments	206,631.80	191,627.60	191,628	191,628	191,628
7							
8		TOTAL RECEIPTS	564,124.04	191,627.60	191,628	191,628	191,628
9							
10		TOTAL: BALANCE, RECEIPTS & TRANSFERS	3,821,974.45	4,013,602.05	4,205,230	4,205,230	4,205,230
11	305 00	PROPERTY TAXES	-	-	-	-	-
12		TOTAL RESOURCES AVAILABLE	3,821,974.45	4,013,602.05	4,205,230	4,205,230	4,205,230
13		LESS DISBURSEMENTS	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
14		BALANCE FORWARD	3,821,974.45	4,013,602.05	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	5101	MANOR IMPROV.
					Function	775	Improvements
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 1300	Building Repair	-	-	-	-	-
2	2 9000	Contingency Expense	-	-	-	-	-
3		Total Operating Expenses	-	-	-	-	-
4							
5		CAPITAL OUTLAY					
6	5 0220	New Construction	-	-	-	-	-
7	5 0230	Building Remodeling	-	-	4,205,230	4,205,230	4,205,230
8		TOTAL CAPITAL OUTLAY	-	-	4,205,230	4,205,230	4,205,230
9							
10		TOTAL DISBURSEMENTS (To C-26-1)	-	-	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
11		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXXX	XXXXXXXXXXX	4,205,230	4,205,230	4,205,230
12		NECESSARY CASH RESERVE	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-
13		TOTAL REQUIREMENTS	XXXXXXXXXXX	XXXXXXXXXXX	4,205,230	4,205,230	4,205,230

To the County Board:

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

Dated September 16, 2025

Manor Improvements
Office, Activity or Function

Signature of Officer

C-26-2

KIMBALL COUNTY

RECEIPTS SUMMARY

					Fund	5200	SANI. LANDFILL
					Function	XXXX	XXXXXXXXXX
	Code No.	SOURCE	Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	271 00	NET FUND BALANCE, JULY 1	45,665.63	-	-	-	-
2							
3		LOCAL RECEIPTS					
4	398 01	Landfill Commercial Fees	30,796.00	-	-	-	-
5	398 04	Late Charges	-	-	-	-	-
6							
7		TOTAL RECEIPTS	30,796.00	-	-	-	-
8							
9		TOTAL: BALANCE, RECEIPTS & TRANSFERS	76,461.63	-	-	-	-
10	305 00	PROPERTY TAXES	-	-	-	-	-
11		TOTAL RESOURCES AVAILABLE	76,461.63	-	-	-	-
12		LESS DISBURSEMENTS	76,461.63	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
13		BALANCE FORWARD	-	-	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Landfill Collections changed to the City of Kimball per agreement December 2023, effective 1/1/24.

FUND CLOSED

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns.

KIMBALL COUNTY

DISBURSEMENTS/REQUIREMENTS

					Fund	5200	SANI. LANDFILL
					Function	731	Landfill/Waste
					Estimated Disbursements Ensuing Year 2025 - 2026		
	Code No.	OBJECT OF EXPENDITURES	Actual 2023 - 2024	Actual 2024 - 2025	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5
1	2 1101	Computer Expense	-	-	-	-	-
2	2 4000	Refuse/Solid Waste - Landfill	54,956.00	-	-	-	-
3	2 8000	Refunds - Landfill	3.00	-	-	-	-
4	2 9900	Miscellaneous	-	-	-	-	-
5	3 0100	Supplies	-	-	-	-	-
6		TOTAL OPERATING EXPENSES	54,959.00	-	-	-	-
7							
8		CAPITAL OUTLAY					
9	5 0500	Equipment	-	-	-	-	-
10	5 0502	Data Processing Software	-	-	-	-	-
11		TOTAL CAPITAL OUTLAY	-	-	-	-	-
12							
13	7 0200	TRANSFERS OUT *	21,502.63	-	-	-	-
14							
15		TOTAL DISBURSEMENTS (To C-27-1)	76,461.63	-	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
16		TOTAL BUDGET OF DISBURSEMENTS	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-
17		NECESSARY CASH RESERVE	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-
18		TOTAL REQUIREMENTS	XXXXXXXXXXX	XXXXXXXXXXX	-	-	-

* Previously, only the late charges were transferred. Beginning in 2005/2006, an additional $2,000 per year will be transferred to the General Fund to cover costs of operation.

--No additional transfer 2009/2010, 2010/2011, 2011/2012, 2012/2013.

--$10,000 additional transfer 2013/2014.

--$12,000 additional transfer 2014/2015.

--closed fund and transferred balance 2023/2024.

FUND CLOSED

To the County Board:

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

Dated September 16, 2025

Sanitary Landfill
Office, Activity or Function

Elyse Schlake Lukassen
Vice Chairman
Signature of Officer

C-27-2

9/15/2025--1:17 PM

SUPPORTING SCHEDULES

KIMBALL COUNTY

FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026

INTER-FUND TRANSFERS

FROM					TO			
Fund	Function		Amount		Fund	Function		Amount
0100 County General	970	Miscellaneous General	7,905		0980	631	Clerk of District Court/CSA	7,905
0100 County General	970	Miscellaneous General	13,456		0985	662	Co. Attorney/CSA	13,456
0100 County General	970	Miscellaneous General	2,500		1900	802	Veterans' Aid	2,500
0100 County General	970	Miscellaneous General	-		2910	697	911 Emergency Services	-
0100 County General	970	Miscellaneous General	-		4600	980	Capital Projects	-
0100 County General	970	Miscellaneous General	-		4600	980	Capital Projects	-
0100 County General	970	Miscellaneous General	40,500		0990	879	Visitor's Promotion	40,500
0990 Visitor's Promotion	879	Visitor's Promotion	40,500		0100	--	County General	40,500
0100 County General	970	Miscellaneous General	49,500		0995	879	Visitor's Improvement	49,500
0995 Visitor's Improvement	879	Visitor's Improvement	49,500		0100	--	County General	49,500
0995 Visitor's Improvement	879	Visitor's Improvement	-		0100	--	County General	-
0100 County General	970	Miscellaneous General	-		2200	835	County Transit	-
2200 County Transit	835	County Transit	-		0100	--	County General	-
2255 Transit Savings	835	Transit Savings	-		0100	--	County General	-
0100 County General	970	Miscellaneous General	1,011,315	Tax	0200	705	Bridge/Road Maintenance	1,011,315
0200 County Road	705	Bridge/Road Maintenance	50,000		0801	704	Bridge/Road Construction	50,000
2700 Inheritance Tax	982	Inheritance Tax	-		0100	--	County General	-
5000 Hospital Operations	771	Hospital Operating	351,750		3100	900	Hospital Bond	351,750
5100 Manor Operations	775	Operations	102,155		3200	900	Manor Bond	102,155
	TOTAL		1,719,081			TOTAL		1,719,081

from Miscellaneous General: 1,122,676 to General Fund: 90,000

BOARD OF COMMISSIONERS
KIMBALL COUNTY, NEBRASKA

RESOLUTION 2025-24

WHEREAS, Kimball County has timely received the preliminary property tax requests from the political subdivisions listed below now subject to levy allocation by the County; and

WHEREAS, Kimball County has the authority and responsibility to determine the levies granted to the subdivisions; and

WHEREAS, the County has carefully reviewed and examined all submitted amounts within the county's budget and the various subdivisions;

WHEREAS, at the budget workshop of the County Commissioners on the dates of August 5, 2025, August 6, 2025, August 7, 2025, and August 20, 2025, the levies to be granted were determined;

NOW, THEREFORE, BE IT RESOLVED THAT the County has granted to the political subdivisions the following levies:

Agricultural Society	0.000000	(see current voter-approved levy)
Plains Historical Society	0.000000	(see current voter-approved levy)
Bushnell-Johnson Rural Fire District	0.000000	(using levy authority §77-3442(10))
Kimball Rural Fire District	0.000000	(using levy authority §77-3442(10))
Dix Rural Fire District	0.000000	(using levy authority §77-3442(10))
Dix Rural Cemetery	0.000000	(see current voter-approved levy)

Dated this 20th day of August, 2025.

Moved by Lukassen, seconded by Hottell, that the foregoing Resolution be approved and adopted.

Roll call vote: Aye: Lukassen ; Hottell ; Flores .

Nays: None. Motion carried.

Approved and adopted this 20th day of August, 2025.

BOARD OF COUNTY COMMISSIONERS
KIMBALL COUNTY, NEBRASKA

Rich Flores
Chairman

Vice Chairman

David Hottell
Member

COUNTY CLERK ORGANIZED 1889 SEAL KIMBALL COUNTY, NEBRASKA

Attest: Cathleen A. Libre
County Clerk

KIMBALL COUNTY COMMISSIONERS MEETING
Tuesday, September 16, 2025

The Kimball County Board of Commissioners of Kimball County, Nebraska, met in regular session at 9:00 a.m. on Tuesday, September 16, 2025, in the Commissioners' Meeting Room of the Courthouse in Kimball, Nebraska.

Notice of the meeting was given in advance by publication in the Western Nebraska Observer. A copy of the proof of publication is on file in the office of the County Clerk. Notice of the meeting was given to the members and a copy of their acknowledgment of the receipt of notice and the agenda are on record at the office of the County Clerk. Availability of the agenda was communicated in the advance notice and in the notice to the members. All proceedings hereafter shown were taken while the convened meeting was open to the public.

Chairman Flores called the meeting to order at 9:00 a.m. County Clerk Cathy Sibal was present and called the roll with Commissioners Rich Flores, David Hottell and Elyse Schlake Lukassen answering. Attorney Matthew Turman, legal counsel for the Board, was in attendance. The media and public were represented during portions of the meeting.

Chairman Flores acknowledged the location of the Open Meetings Act Poster posted on the east wall of the meeting room and informed those present that any persons using recording devices must keep the device in their possession. Copies of the Open Meetings Act are available upon request.

Lukassen made a motion to authorize the Board's signatures on the acknowledgment of receipt of notice of meeting and agenda as presented and to approve the agenda as prepared and the minutes of the September 2, 2025, regular meeting, and the September 9, 2025, special meeting, both as printed. Hottell seconded the motion. Roll call vote: Aye: Lukassen, Hottell, Flores. Nay: None. Motion carried.

Commissioner reports: Lukassen attended the Aging Office of Western Nebraska (AOWN) regular monthly meeting. Hottell attended no meetings. Flores attended the Visitors Committee, Region 1 Behavioral Health and Office of Human Development regular monthly meetings, Northrup Grumman and Regional Jail meetings via Teams and a Sentinel Zoom call.

Reports received and placed on file in the County Clerk's Office: June/August 2025 County Treasurer Pledge and Investment Summary, August 2025 County Clerk fees report, and August 2025 Clerk of the District Court fees report.

The Board received and reviewed the correspondence to be placed on file in the County Clerk's Office.

Candace Meredith, Deputy Director of the Nebraska Association of County Officials (NACO), provided a NACO update discussing upcoming and proposed legislative changes. She advised the Board of the NACO Legislative Conference in October and the annual NACO Conference in December and discussed National Association of Counties (NACo) membership and services they provide.

Ben Sauter, County Highway Superintendent, gave his regular report updating the Board on Highway Department matters which included road and equipment maintenance, personnel and trainings.

COUNTY CLERK ORGANIZED 1889 SEAL KIMBALL COUNTY, NEBRASKA

State of Nebraska, Kimball County, ss
I, the undersigned County Clerk of the above named county, do hereby certify that the above and foregoing is a true copy of the original record remaining in my office.
Witness my hand and official seal this 25th day of September 2025
Cathleen A. Sibal
County Clerk

Chairman Flores opened discussion on maintenance of county roads in and around the City of Kimball and the prospect of the City taking over short lengths of road maintenance within the City corporate limits. The Board and Sauter discussed the Interlocal Agreement between the City of Kimball and the County of Kimball for snow removal and maintenance of County Road 41 north of the City limits. No action was taken.

Permit to Occupy County Right of Way Applications: None.

Dave Hottell, County Sheriff, updated the Board on the relocation of the 911 server and discussed continued issues with Caller ID for the Viper system and recent internet service issues. A call was made to Jenna Miller, staff member in the Clerk's Office, to discuss the internet issue. Hottell advised the Board he will be advertising for a Sheriff's deputy due to one leaving.

Hottell explained issues with receiving ambulance radio calls and stated the repeater on the tower needed to be replaced. Lukassen made a motion to approve the proposal from Action Communications, Inc., to replace the repeater on the tower for ambulance communications, in the amount of $4,979.00, as presented. Hottell seconded the motion. Roll call vote: Aye: Lukassen, Hottell, Flores. Nay: None. Motion carried.

Cindy Rahmig, County Treasurer, presented and reviewed the list of Tax Sale Certificates on all delinquent real estate taxes and special assessments for 2022 and prior years and the foreclosure of the outstanding 2022 Tax Sale Certificates and requested the Board authorize the County Attorney to proceed to such foreclosure and sale.

Lukassen made a motion to approve and adopt Resolution 2025-26 to direct the County Treasurer to place Tax Sale Certificates on all delinquent real estate taxes and special assessments for 2022 and prior years. Hottell seconded the motion. Roll call vote: Aye: Lukassen, Hottell, Flores. Nay: None. Motion carried.

Lukassen made a motion to approve and adopt Resolution 2025-27 to authorize the foreclosure of the outstanding 2022 Tax Sale Certificates held in the name of Kimball County and request the County Attorney to proceed to such foreclosure and sale. Hottell seconded the motion. Roll call vote: Aye: Lukassen, Hottell, Flores. Nay: None. Motion carried.

Lukassen made a motion to approve and adopt Resolution 2025-28 to permit Points West Community Bank to add securities for the security of county deposits, as presented by Rahmig. Hottell seconded the motion. Roll call vote: Aye: Lukassen, Hottell, Flores. Nay: None. Motion carried.

Josi Morgan, County Budget Officer, presented the 2025/2026 County Budget to the Board for approval. She reported the hearing to receive comments for or against the proposed 2025/2026 County Budget and the hearing to set the 2025/2026 Final Property Tax Request both held on September 9, 2025.

Lukassen made a motion to approve and adopt Resolution 2025-29 to approve and adopt the 2025/2026 County Budget as prepared. Hottell seconded the motion. Roll call vote: Aye: Lukassen, Hottell. Abstain: Flores. Nay: None. Motion carried.

COUNTY CLERK ORGANIZED 1889 SEAL KIMBALL COUNTY, NEBRASKA

State of Nebraska, Kimball County, ss
I, the undersigned County Clerk of the above named county, do hereby certify that the above and foregoing is a true copy of the original record remaining in my office.
Witness my hand and official seal this 25th day of September, 2025
Kathleen A Sibal
County Clerk

Hottell made a motion to authorize the Vice-Chairman's signature on the 2025/2026 County Budget documents as prepared. Lukassen seconded the motion. Roll call vote: Aye: Hottell, Lukassen, Flores. Nay: None. Motion carried.

Lukassen made a motion to approve and adopt Resolution 2025-30 to set the 2025/2026 Final Property Tax Request for the General Fund in the amount of $5,084,753. Hottell seconded the motion. Roll call vote: Aye: Lukassen, Hottell, Flores. Nay: None. Motion carried.

Lukassen made a motion to approve and adopt Resolution 2025-31 to close the COVID American Rescue Plan Act (ARPA) Fund. Hottell seconded the motion. Roll call vote: Aye: Lukassen, Hottell, Flores. Nay: None. Motion carried.

Lukassen made a motion to approve and authorize the Chairman's signature on the Copier Connection, Inc., proposal for a Canon copier Model #IRA DX-C259 for Kimball County Court, in the amount of $69.17 per month. Hottell seconded the motion. Roll call vote: Aye: Lukassen, Hottell, Flores. Nay: None. Motion carried.

Lukassen made a motion to approve and authorize the Chairman's signature on the Copier Connection, Inc. Full Service Maintenance Agreement for a Canon copier Model #IRA DX-C259 for Kimball County Court. Hottell seconded the motion. Roll call vote: Aye: Lukassen, Hottell, Flores. Nay: None. Motion carried.

Discussion was held on the upcoming Panhandle District Officials Meeting scheduled on September 24th at the Prairie Winds Community Center in Bridgeport, with Kimball County hosting.

Lukassen made a motion to approve and authorize the Chairman's, County Clerk's and Deputy County Clerk's signatures on the ACH Origination Agreement with Points West Community Bank of Kimball for direct deposit of the county payroll. Hottell seconded the motion. Roll call vote: Aye: Lukassen, Hottell, Flores. Nay: None. Motion carried.

Discussion was held on the upcoming auction on September 20th for the County's surplus inventory by Hottell Auctions.

Vini Zuppa, UNL Crops and Water Educator, was unable to attend the meeting as scheduled.

Flores opened discussion on creating an entity for establishing City/County Economic Development and listed items he would like to see changed in the proposed documents. Hottell commented, stating he did not believe the public was in favor of it. Lukassen commented, stating she was not in favor of moving forward at this time. Hottell agreed. No action was taken.

Discussion was held on items to be placed on agendas for future meetings.

Public comment: None.

Lukassen made a motion to approve the claims as presented and reviewed. Hottell seconded the motion. Roll call vote: Aye: Lukassen, Hottell, Flores. Nay: None. Motion carried. Josi Morgan, Deputy County Clerk, was present to address any questions on the claims.

CLAIMS

GENERAL FUND: A. Elliott Law PC-Legal-$2,813.00; Action Communications-Repair-$490.00; ALSCO-Service-$879.32; Ameritas-Retirement-$4,961.06; Bemis Drug LLC-

COUNTY CLERK ORGANIZED 1889 SEAL KIMBALL COUNTY, NEBRASKA

State of Nebraska, Kimball County, ss
I, the undersigned County Clerk of the above named county, do hereby certify that the above and foregoing is a true copy of the original record remaining in my office.
Witness my hand and official seal this 25th day of September 2025
Kathleen A. Libal
County Clerk

Medical-$110.55; Black Hills Energy-Service-$424.95; BCBS-Insurance-$19,769.28; Bytes Computer & Network Solutions-Contract/Equipment-$12,319.45; CenturyLink-Phone-$278.10; CenturyLink-Long Distance-$122.82; Charter Communications-Service-$121.81; Charter Communications-Service-$110.00; Charter Communications-Service-$183.94; Clearfly-Phone-$1,575.80; Connecting Point-Contracts/Copies-$274.05; Eakes Office Solutions-Supplies-$30.00; EFTPS-Social Security-$5,115.57; Ellison, Kovarik & Turman Law Firm-Contracts/Legal-$16,861.00; First Concord Benefits Group-Deductible Reimbursement-$3,691.59; First Concord Benefits Group-TPA Fees-$576.00; Frank Parts Co.-Supplies-$17.64; Garden County Sheriff's Office-Inmate Boarding/Medical-$1,614.00; gWorks-Contract-$304.00; GreatAmerica Financial Services-Contract-$134.99; Robert S. Harvoy-Legal-$340.00; Hometown Leasing-Contract-$83.81; Ideal/Bluffs Facility Solutions-Supplies-$132.45; Kimball Ace Hardware-Supplies-$187.60; Kimball Auto Parts Co.-Parts-$25.04; Kimball County Clerk Petty Cash-Lodging-$214.00; Kimball County Court-Docketing Fees-$666.00; Kimball County District Court-Docketing Fees-$108.00; Kimball County Sheriff-Services Fees-$346.79; Kimball Health Services-Contract-$4,000.00; Kimball Service Center-Repair-$25.00; KONE Inc.-Contract-$413.34; Microfilm Imaging Systems Inc.-Contract-$100.00; Mid-American Research Chemical Corp.-Supplies-$188.31; MIPS Inc.-Contracts/Data Processing-$2,414.02; Josi Morgan-Contract-$6,500.00; NACO-Registrations-$320.00; Nebraska Department of Revenue-Fee-$20.00; NIRMA-Legal-$4,617.60; North Park Dental PC-Dental-$127.15; Northwest Pipe Fittings Inc.-Parts-$80.22; Panhandle Land Surveying-Contract-$8,770.00; Pins & Needles Embroidery LLC-Uniforms-$150.00; Quadient Leasing USA Inc.-Contract-$630.00; Quill Corp.-Supplies-$342.96; RR Donnelley-Supplies-$142.92; State of Nebraska Central Finance-Data Processing/Leases-$195.00; TransUnion Risk and Alternative Data Solutions Inc.-Subscription-$240.00; Veterans Information Service-Subscription-$70.00; Viaero Wireless-Cell Phone-$238.20; Vince's Corner-Fuel-$13.09; Vistabeam-Service-$49.90; Voyager Fleet Systems Inc.-Fuel-$1,892.70; WPCI-Service-$94.00; Western Nebraska Observer-Publishing-$810.24; Westfield Pharmacy-Medical-$72.57; Darcee Wheeland-Mileage/Meals-$117.85; Sherry Winstrom-Mileage-$355.60; Wyoming First Aid & Safety Supply-Supplies-$12.23; XESI Document Solutions-Copies-$268.99; Payroll-$69,901.48. **ROAD FUND:** ALSCO-Supplies-$109.56; Ameritas-Retirement-$1,596.95; Black Hills Energy-Service-$49.76; BCBS-Insurance-$7,523.28; EFTPS-Social Security-$1,795.71; Frank Parts Co.-Tools-$73.79; High West Energy-Utilities-$470.06; Highline-Phone-$97.32; Kimball Auto Parts Co.-Parts/Supplies-$1,725.42; Legacy Cooperative-Fuel/Supplies-$22,654.55; Lingo Communications-Phone-$25.88; Daniel Martin-Gravel-$810.00; Nebraska Machinery Co. Inc.-Supplies-$4,475.33; PowerPlan-Repairs-$2,959.35; Quill Corp.-Supplies-$144.06; Verizon-Subscription-$411.30; Village of Dix-Utilities-$162.80; Payroll-$23,658.50. **CHILD SUPPORT/CDC FUND:** Ameritas-Retirement-$23.23; EFTPS-Social Security-$26.32; Payroll-$344.10. **CHILD SUPPORT/CA FUND:** Ellison, Kovarik & Turman Law Firm-Contract-$1,560.00. **VISITOR'S PROMOTION FUND:** EFTPS-Social Security-$26.53; Lincoln Highway Scenic & Historic Byway-Dues-$250.00; U.S. Postmaster-Box Rent-$126.00; Viaero Wireless-Cell Phone-$48.02; Payroll-$346.75. **TRANSIT SERVICE FUND:** Amazon Capital Services Inc.-Supplies-$385.69; Ameritas-Retirement-$3,383.34; AT&T Mobility-Phone-$1,390.30; BCBS-Insurance-$13,808.03; Bytes Computer & Network Solutions-Contract-$3,660.24; Clearfly-Phone-$267.00; Connecting Point-Copies-$118.07; Country Printer-Supplies-$150.00; Creative Revolution-Contract-$1,000.00; Denver International Airport-Tolls-$171.87; Eakes Office Solutions-Supplies-$198.75; EFTPS-Social Security-$3,815.62; Flood Communications West-Contract-$5,500.00; Foxster Opco LLC -Contract-$1,212.50; Frank Parts Co.-Supplies-$305.79; Hansen's Petroleum-Fuel-$52.00; Legacy Cooperative-Fuel-$8,369.56; One Source-Service-$59.00; Premier Auto Parts & Service-Supplies-$43.98; Presto-X-Contract-$24.17; Transwest-Repairs-$2,112.48; Vince's Corner-Fuel-$175.61; Vistabeam-Service-$239.90; Voyager Fleet Systems Inc.-Fuel-$10,890.03; Jennifer Walmsley-Meal-$10.00; Payroll-$50,700.68.

COUNTY CLERK ORGANIZED 1889 SEAL KIMBALL COUNTY, NEBRASKA

State of Nebraska, Kimball County, ss
I, the undersigned County Clerk of the above named county, do hereby certify that the above and foregoing is a true copy of the original record remaining in my office.
Witness my hand and official seal this 25th day of September 2025
Catherine A. Sibal
County Clerk

There being no further business to come before the Board of Commissioners on the 16th day of September 2025, Lukassen made a motion to adjourn the meeting at 10:51 a.m. to meet again in regular session at 9:00 a.m. on Tuesday, October 7, 2025, in the Commissioners' Meeting Room on the first floor of the Courthouse, or upon the call of the County Clerk. Hottell seconded the motion. Roll call vote: Aye: Lukassen, Hottell, Flores. Nay: None. Motion carried.

BOARD OF COUNTY COMMISSIONERS
KIMBALL COUNTY, NEBRASKA

_____
Rich Flores, Chairman

_____
Elyse Schlake Lukassen, Vice-Chairman

_____
David R. Hottell, Member

ATTEST_____
Cathleen A. Sibal, County Clerk

I, the undersigned County Clerk of Kimball County, Nebraska, hereby certify that the foregoing is a true and correct copy of proceedings had and done by the County Commissioners; that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and available for public inspection at the office of County Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that said minutes were in written form and available for public inspection within ten working days or prior to the next convened meeting, whichever is earlier; that all news media requesting notification of meetings of said body were provided notification of the time and place of said meeting and the subjects to be discussed at said meeting.

_____
Cathleen A. Sibal, County Clerk

COUNTY CLERK ORGANIZED 1889 SEAL KIMBALL COUNTY, NEBRASKA

State of Nebraska, Kimball County, ss
I, the undersigned County Clerk of the above named county, do hereby certify that the above and foregoing is a true copy of the original record remaining in my office.
Witness my hand and official seal this 25th day of September 2025
Cathleen A. Sibal
County Clerk

BOARD OF COMMISSIONERS
KIMBALL COUNTY, NEBRASKA

RESOLUTION 2025- 29

WHEREAS, a proposed County Budget for the fiscal year July 1, 2025, to June 30, 2026, prepared by the Budget Officer, was transmitted to the Kimball County Board of Commissioners on the 16th day of September, 2025; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF KIMBALL COUNTY, NEBRASKA, THAT:

1. 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, approved and adopted as the Budget for Kimball County for said fiscal year.

2. 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.

3. 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 this 16th day of September, 2025.

Moved by Lukassen, seconded by Hottell, that the foregoing Resolution be approved and adopted.

Roll call vote: Aye: Lukassen ; Hottell ; XXXXXXXXXXXX .
Abstain: Flores .
Nay: None . Motion carried.

Approved and adopted this 16th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
KIMBALL COUNTY, NEBRASKA

Flores, Abstain
Chairman

Vice Chairman

Member

COUNTY CLERK ORGANIZED 1889 SEAL KIMBALL COUNTY, NEBRASKA

Attest: Cathleen A. Sibal
County Clerk

BOARD OF COMMISSIONERS
KIMBALL COUNTY, NEBRASKA

RESOLUTION 2025-30

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provide that the Governing Body of Kimball 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 Kimball County resolves that:

1. The 2025-2026 property tax request be set at $5,084,753.00, consisting of the following:

General Fund	$5,084,753.00
TOTAL	$5,084,753.00

2. The total assessed value of property differs from last year's total assessed value by 23.35%.

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 $ 0.372377 per $100 of assessed value.

4. Kimball County proposes to adopt a property tax request that will cause its tax rate to be $ 0.439092 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Kimball County will exceed last year's by -7.31%.

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

Dated this 16th day of September, 2025.

Moved by Lukassen, seconded by Hottell, that the foregoing Resolution be approved and adopted.

Roll call vote: Aye: Lukassen ; Hottell ; Flores .

Nay: None. Motion carried.

Approved and adopted this 16th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
KIMBALL COUNTY, NEBRASKA

Rick Flores
Chairman

Vice Chairman

Member

COUNTY CLERK ORGANIZED 1889 SEAL KIMBALL COUNTY, NEBRASKA

Attest: Cathleen A. Libra
County Clerk

BOARD OF COMMISSIONERS
KIMBALL COUNTY, NEBRASKA

RESOLUTION 2025-31

WHEREAS, Kimball County presently has a COVID American Rescue Plan (ARPA) Fund; and

WHEREAS, it has been determined that there is no longer a need for such fund. The only receipts and expenditures were those concerning the American Rescue Plan Act of 2021, which have been completely disbursed. No further receipts or expenditures will made out of this fund, and

WHEREAS, the County has the authority to close such fund;

NOW, THEREFORE, BE IT RESOLVED THAT the COVID American Rescue Plan (ARPA) Fund (2580) is now closed.

Dated this 16th day of September, 2025.

Moved by Lukassen, seconded by Hottell, that the foregoing Resolution be approved and adopted.

Roll call vote: Aye: Lukassen ; Hottell ; Flores .

Nay: None. Motion carried.

Approved and adopted this 16th day of September, 2025.

BOARD OF COUNTY COMMISSIONERS
KIMBALL COUNTY, NEBRASKA

Rick Flores
Chairman

Vice Chairman

Member

COUNTY CLERK ORGANIZED 1889 SEAL KIMBALL COUNTY, NEBRASKA

Attest: Cathleen A Sibal
County Clerk