2025 - 2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
NEMAHA COUNTY

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

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

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

The Undersigned Clerk/Board Member Hereby Certifies:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General		4,800,904.79	4,800,904.79
Total All Funds	0.00	4,800,904.79	4,800,904.79

Report of Interlocal Agreements & Joint Public Agencies

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

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

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

Report of Trade Names, Corporate Names & Business Names

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

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

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

Total Certified Valuation	1,722,581,107

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

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	0.00
Interest	0.00
Total Bonded Indebtedness	0.00

NEMAHA COUNTY
CORRESPONDENCE INFORMATION

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

NAME	Nemaha County
ADDRESS	1824 N St
CITY & ZIP CODE	Auburn 68305
TELEPHONE	402-274-4213
WEBSITE	nemahacounty.ne.gov

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Michael Weiss	Diane Johnson	Diane Johnson
TITLE / FIRM NAME	Chairman Board of Commissioners	Nemaha County Clerk	Nemaha County Clerk
TELEPHONE	402-274-4285	402-274-4213	402-274-4213
EMAIL ADDRESS	mikeweiss56@gmail.com	clerk@nemahacountyne.gov	clerk@nemahacountyne.gov

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

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

Nemaha 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)	**$ 4,637,143.26**	
Less: Prior Year Exceptions Utilized (Will all be zero for 2025-2026 budget because first year new cap)			
Approved Bonds *(prior year Line 16)*	(2)	0.00	
Emergency Response *(prior year Line 17)*	(3)	0.00	
Public Safety Services *(prior year Line 18)*	(4)	0.00	
County Attorneys *(prior year Line 19)*	(5)	0.00	
County Public Defenders *(prior year Line 20)*	(6)	0.00	
Response to Public Safety Threat *(prior year Line 21)*	(7)	0.00	
Public Safety Interlocal Agreements *(prior year Line 22)*	(8)	0.00	
Voter Approved Increase *(prior year Line 23)*	(9)	0.00	
Unused Authority used in the prior year *(prior year Line 24)*	(10)	0.00	
TOTAL Prior Year Exceptions Utilized (total Line 2 through 10)	(11)	**0.00**	
Preliminary Property Tax Request Authority (Line 1 - Line 11)			(12) 4,637,143.26

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 4,637,143.26 (13)

Growth Percentage per County Assessor

24,117,335.00 / 1,543,085,132.00 = 1.56% (14a)

2025 Growth Value / 2024 Total Valuation

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

72,475.29 Increase due to Growth (14)

Inflation Percentage

5.17% (15a)

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

239,740.31 Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

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

Total Exceptions Utilized *(Total lines 16 through 24)*	(25)	0.00
2025-2026 Total Property Tax Request Authority *(Total Lines 12, 14, 15, 25)*	(26)	4,949,358.85
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	4,800,904.79
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, Line 3)* *(Line 26 minus 27, MUST be greater than or equal to $0.00)*	(28)	148,454.06

Nemaha County

2025-2026 Property Tax Request Authority Supporting Schedules

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

Converted 2024-2025 Unused Restricted Funds Authority	(1)	$ 7,197.97
Less: Amount used this year *(from Computation From, Line 24) (cannot exceed Line 1)*	(2)	0.00
Add: Unused Authority created this year *(from Computation From, Line 28)*	(3)	148,454.06
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	155,652.03

Schedule 2 - Declared Emergency Exception Certification

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

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

Schedule 3 - Description of Public Safety Services Exception

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

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

CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES

TAX YEAR 2025

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

To: COUNTY GENERAL

TAXABLE VALUE LOCATED IN THE COUNTY OF NEMAHA COUNTY, NE

Name of Political Subdivision	Subdivision Type	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage b
COUNTY GENERAL	County	$24,117,335	$1,722,581,107	$1,543,085,132	1.56293%

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

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

Mallory Lempka

(signature of county assessor)



08/19/2025

(date)

CC: County Clerk, Nemaha County, NE County

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

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

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

NEMAHA COUNTY
BUDGET MESSAGE

The Board of Commissioners of the County of Nemaha, Nebraska worked diligently to keep the county budget as conservative as possible and still provide the necessary services to the taxpayers for which we represent. The county tax rate decrease from .300511 to .278704 per $100.00 of valuation for the Fiscal Year 2025-2026 budget year. The petty cash accounts established and authorized by the Board of Commissioners of Nemaha County are: Sheriff - $2,500.00; Nemaha County Clerk - $300.00; Nemaha County Court - $200.00; and Nebraska Extension Office - $25.00.

Chairperson of County Board

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Nemaha County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Otoe & Richardson Counties	July 2019 to indefinate	Bailiff for District Judge
Blue Rivers Area Agency on Aging	Indefinate	Blue Rivers Area Agency on Aging
NE Hlth & Human Services	Indefinate	Child Support Enforcement
Dike & Levy Peru Drainage	April 2011 to indefinate	Conduct annual election
Dike & Levee McKissick Island	March 2009 to indefinate	Conduct annual election
Dike & Levee Little Nemaha #3	Sept 2015 to indefinate	Conduct annual election
Dike & Levee Peru Dike Drainage	April 2011 to indefinate	Conduct annual election
Dike & Levee Brownville-Nemaha #2	Sept 2019 to indefinate	Conduct annual elections
Johnson County Nebraska	Feb 1984 to indefinate	Cooperative maintenance of roads
Otoe County Nebraska	Feb 1984 to indefinate	Cooperative maintenance of roads
Pawnee County Nebraska	Feb 1984 to indefinate	Cooperative maintenance of roads
Richardson County Nebraska	Feb 1984 to indefinate	Cooperative maintenance of roads
City of Auburn	Indefinate	Cooperative use equipment/personell
Johnson-Brock School #23	Indefinate	Cooperative use equipment/personell
Village of Brownville	Indefinate	Cooperative use equipment/personell
Village of Johnson	Indefinate	Cooperative use equipment/personell
Village of Julian	Indefinate	Cooperative use equipment/personell

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Nemaha County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
City of Peru	Indefinate	Cooperative use equipment/personell
Village of Nemaha	Indefinate	Cooperative use equipment/personell
Village of Brock	Indefinate	Cooperative use equipment/personell
Nemaha County Ag Society	Oct 2007 to indefinate	Cooperative use of Equipment
NE District 1 Probation	indefinate	District 1 Probation Service
University of Nebraska	Yearly	Extension Service Costs
Nemaha Rural Fire District #4	June 2025 to indefinate	Fuel storage and bid price
NE Dept of Health Human Service	Indefinate	Marriage Licenses
Political Subdivisions	2023 to indefinite	Pictometry of Nemaha County
SE Nebraska Development District	Indefinate	Program Support thru dues
City of Auburn	March 2005 to current	Provide Collection Facility
City of Auburn	November 2012 to indefinate	Provide Law Enforcement
SE Nebraska Community Action	Indefinate	Provide office space, janitorial service
NE Dept Hlth & Human Services	Ongoing	Provide office space, utilities
Otoe Richardson Johnson Pawnee	2024-2026	SE NE Adult Drug Court
Nemaha Natural Resources District	Oct 2018 to indefinate	Siren Duck Creek Recreation
Nemaha Natural Resources District	Aug 2015 to indefinate	Steamboat Trace Trail

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Nemaha County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Region V Systems	Indefinite	Substance Abuse
Region V Systems	Indefinate	Support Mental Health
Veterans Service	2023 to current	Vetraspec Program

NEMAHA COUNTY

2025 - 2026 Allowable Growth Percentage Computation Form

Calculation of Base Property Tax Request Authority

Prior Year Total Property Tax Request *(Total Personal and Real Property Required from prior year budget - Cover Page)*		(1)	$4,637,143.26
Base Limitation Percent Increase (2%)	2.00%	(2)	
Real Growth Percentage Increase			
$24,117,335.00 (2025 Real Growth Value per Assessor) / $1,543,085,132.00 (Prior Year Total Valuation per Assessor) =	1.56%	(3)	
Total Allowable Growth Percentage Increase (Line 2 + Line 3)		(4)	3.56%
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)		(5)	$165,082.30
TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)		(6)	$4,802,225.56

Actual Property Tax Request

2025 - 2026 ACTUAL Total Property Tax Request *(Total Personal and Real Property Required from Cover Page)*		(7)	$4,800,904.79

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

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

NEMAHA COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	(Column B)	(Column C)	(Column D)	(Column E)	(Column F)
Countywide Entities					
General	4,800,904.79	-	1,722,581,107	0.278704	0.000000
Total County Budgeted Countywide Entities				**0.278704**	
Other Countywide Entities					
Ag Society				0.004723	
Total Countywide Levy				**0.283427**	
Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements (77-3442)					
County levy limit				0.450000	
County property taxes designed for interlocal agreements			770,084	0.044705	
Other entities property taxes designated for interlocal agreements			0	0.000000	
Total County Levy Authority (Cannot exceed 50 cents)				**0.494705**	**(1)**
Levy Limit Analysis					
Countywide Levy				0.283427	
Fire District - Largest General Levy Authority granted by the County Board				0.035377	
Township - Largest General Levy Authority granted by the County Board				0.000000	
Cemetery District - Largest General Levy Authority granted by the County Board				0.000000	
Irrigation District - Largest General Levy Authority granted by the County Board				0.000000	
Drainage - Largest General Levy Authority granted by the County Board				0.000000	
Rural Water District - Largest General Levy Authority granted by the County Board				0.000000	
Other Districts - Largest General Levy Authority granted by the County Board				0.000000	
Largest Possible District Levy				**0.318804**	**(2)**

Note: Attach a copy of the resolution sent to the Districts outlining how much levy authority the County Board authorized them to have.
Note: If (1) is greater than (2), no further analysis is needed. If (2) is greater than (1), you need to complete the levy limit analysis by district.

RESOLUTION 2025-16

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE

COUNTY OF NEMAHA, NEBRASKA

WHEREAS, all political subdivisions subject to municipal levy authority shall submit a preliminary request for levy allocation to the Board of Commissioners of County of Nemaha, Nebraska; and

WHEREAS, the Board of Commissioners of County of Nemaha, Nebraska shall adopt a resolution which determines a final allocation of levy authority; and

WHEREAS, the Board of Commissioners of County of Nemaha, Nebraska have reviewed the requests; and

WHEREAS, the Board of Commissioners of County of Nemaha, Nebraska shall set and determine a final allocation of levy authority to its political subdivisions in accordance to Neb State Statute §77-3443 by September 1, 2025

NOW THEREFORE BE IT RESOLVED that the final allocation of levy authority be established for the following political subdivisions:

	Per $100 Valuation
Nemaha County Agriculture Society	.004723
Johnson Rural Fire District No. 1	.035377
Peru Rural Fire District No. 3	.035377
Nemaha Rural Fire District No. 4	.035377
Brock-Julian Rural Fire District No. 7	.035377
Auburn Rural Fire District No. 8	.035377

BE IT FURTHER RESOLVED that a copy of this resolution shall be forwarded to the chairperson of the governing body of said political subdivision.

Dated this 27th day of August, 2025

Board of Commissioners, County of Nemaha, State of Nebraska

_____
Commissioner District #1

_____
Commissioner District #2

_____
Commissioner District #3

Attest: _____
Nemaha County Clerk

NEMAHA COUNTY

County Treasurer Summary of Uncollected Taxes

Tax Year	Amount
2024	$1,346,890.33
2023	$1,446.09
2022	$564.04

PROOF OF PUBLICATION

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

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

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

09.18.2025.

Publisher's fee at legal rate is $ 255.00

Subscribed and sworn to before me this 17 day of 9/25

Josie Shelton Notary Public

General Notary - State of Nebraska
JOSIE SHELTON
My Comm. Exp. May 28, 2029

NO. A_____

County Court of
Johnson County, Nebraska

PROOF OF PUBLICATION

Recorded
Probated Record_____ Page_____

NEMAHA COUNTY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

TICE is hereby given, in compliance with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing body will meet on the 10th day of September AM at the Nemaha County Courthouse, 1824 N St, Auburn, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Funds	Actual Disbursements 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Real and Personal Property Tax Requirements (6)
	6,228,825.23	6,254,574.69	7,297,312.98	500,000.00	2,996,408.19	4,800,904.79
	2,679,283.86	2,708,748.47	3,120,492.57	0.00	3,120,492.57	0.00
	431,099.25	317,877.74	484,517.55	0.00	484,517.55	0.00
uyback Program Fund	433,276.26	512,833.48	1,331,776.34	0.00	1,331,776.34	0.00
ovement Fund	557,592.28	0.00	75,000.00	0.00	75,000.00	0.00
Fund	7,229.66	21,297.19	24,765.19	0.00	24,765.19	0.00
ent Fund	27,264.12	11,382.81	29,506.83	0.00	29,506.83	0.00
servation Fund	4,786.32	6,703.59	6,447.92	0.00	6,447.92	0.00
ve Claim	0.00	4,956.33	17,500.00	0.00	17,500.00	0.00
id Fund	0.00	0.00	10,000.00	0.00	10,000.00	0.00
Fund	0.00	0.00	34,254.17	0.00	34,254.17	0.00
Program Fund	2,303.64	4,403.95	31,309.16	0.00	31,309.16	0.00
- Law Enforcement	0.00	0.00	4,349.65	0.00	4,349.65	0.00
Enforcement Forfeiture	0.00	0.00	25,500.00	0.00	25,500.00	0.00
Fund	0.00	0.00	5,047.23	0.00	5,047.23	0.00
nt Fund	1,500.00	661.47	3,087.34	0.00	3,087.34	0.00
ster Fund	0.00	61,496.63	454,296.60	0.00	454,296.60	0.00
Plan Act	422,603.47	149,655.44	0.00	0.00	0.00	0.00
nd	543,109.14	753,488.38	1,348,352.11	0.00	1,348,352.11	0.00
anagement	24,954.69	4,115.27	324,792.18	0.00	324,792.18	0.00
eless Service Fund	29,542.18	3,767.84	110,142.99	0.00	110,142.99	0.00
ce Holding Fund	24,657.98	68,596.67	76,916.63	0.00	76,916.63	0.00
ement Fund	0.00	0.00	122,827.58	0.00	122,827.58	0.00
gency Management	0.00	2,367.40	200,000.00	0.00	200,000.00	0.00
Operating Fund	0.00	0.00	71.00	0.00	71.00	0.00
und	3,527.34	2,339.00	29,079.14	0.00	29,079.14	0.00
mprovement Fund	597.92	0.00	122,473.53	0.00	122,473.53	0.00
mmunication Study	32,935.48	1,446.92	7,129.06	0.00	7,129.06	0.00
ects Fund	65,012.23	76,485.47	275,457.90	0.00	275,457.90	0.00
	11,520,101.05	**10,967,198.74**	**15,572,405.65**	**500,000.00**	**11,271,500.86**	**4,800,904.79**
Unused Property Tax Request Authority available for next year						**155,652.03**

Observer - September 18 ZNEZ

NEMAHA COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

CE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 24th day of September 2025 at 10:30 AM at unty Courthouse, 1824 N St, Auburn, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

PROOF OF PUBLICATION

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

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

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

09.04.2025.

Publisher's fee at legal rate is $187.00

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

Natasha Rogers Notary Public

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

NO. A_____

County Court of
Johnson County, Nebraska

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NEMAHA COUNTY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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Funds	Actual Disbursements 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Real and Personal Property Tax Requirements (6)
	6,228,825.23	6,254,574.69	7,272,312.98	500,000.00	2,996,408.19	4,775,904.79
	2,679,283.86	2,708,748.47	3,095,492.57	0.00	3,095,492.57	0.00
	431,099.25	317,877.74	484,517.55	0.00	484,517.55	0.00
	433,276.26	512,833.48	1,331,776.34	0.00	1,331,776.34	0.00
yback Program Fund	557,592.28	0.00	75,000.00	0.00	75,000.00	0.00
vement Fund	7,229.66	21,297.19	24,765.19	0.00	24,765.19	0.00
Fund	27,264.12	11,382.81	29,506.83	0.00	29,506.83	0.00
nt Fund	4,786.32	6,703.59	6,447.92	0.00	6,447.92	0.00
servation Fund	0.00	4,956.33	17,500.00	0.00	17,500.00	0.00
e Claim	0.00	0.00	10,000.00	0.00	10,000.00	0.00
id Fund	0.00	0.00	34,254.17	0.00	34,254.17	0.00
Fund	2,303.64	4,403.95	31,309.16	0.00	31,309.16	0.00
Program Fund	0.00	0.00	4,349.65	0.00	4,349.65	0.00
- Law Enforcement	0.00	0.00	25,500.00	0.00	25,500.00	0.00
Enforcement Forfeiture	0.00	0.00	5,047.23	0.00	5,047.23	0.00
Fund	1,500.00	661.47	3,087.34	0.00	3,087.34	0.00
nt Fund	0.00	61,496.63	454,296.60	0.00	454,296.60	0.00
ster Fund	422,603.47	149,655.44	0.00	0.00	0.00	0.00
Plan Act	543,109.14	753,488.38	1,348,352.11	0.00	1,348,352.11	0.00
und	24,954.69	4,115.27	324,792.18	0.00	324,792.18	0.00
lanagement	29,542.18	3,767.84	110,142.99	0.00	110,142.99	0.00
reless Service Fund	24,657.98	68,596.67	76,916.63	0.00	76,916.63	0.00
rice Holding Fund	0.00	0.00	122,827.58	0.00	122,827.58	0.00
gement Fund	0.00	2,367.40	200,000.00	0.00	200,000.00	0.00
rgency Management	0.00	0.00	71.00	0.00	71.00	0.00
t Operating Fund	3,527.34	2,339.00	29,079.14	0.00	29,079.14	0.00
Fund	597.92	0.00	122,473.53	0.00	122,473.53	0.00
s Improvement Fund	32,935.48	1,446.92	7,129.06	0.00	7,129.06	0.00
Communication Study	65,012.23	76,485.47	275,457.90	0.00	275,457.90	0.00
ojects Fund	11,520,101.05	10,967,198.74	15,522,405.65	500,000.00	11,246,500.86	4,775,904.79
L						

Observer - September 4 ZNEZ

PROOF OF PUBLICATION

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

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

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

09.11.2024.

Publisher's fee at legal rate is $68.00

Subscribed and sworn to before me this 10 day of 9/25

Josie Shelton Notary Public

General Notary - State of Nebraska
JOSIE SHELTON
My Comm. Exp. May 28, 2029

NO. A_____

County Court of
Johnson County, Nebraska

PROOF OF PUBLICATION

Recorded
Probated Record_____ Page_____

NEMAHA COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 24th day of September 2025 at 10:30 AM at nty Courthouse, 1824 N St, Auburn, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2024	2025	Change
Operating Budget	14,422,419.57	15,522,405.65	7.63%
Property Tax Request	4,637,143.26	4,775,904.79	2.99%
Valuation	1,543,085,132.00	1,722,581,107.00	11.63%
Tax Rate	0.300511	0.277253	-7.74%
Tax Rate if Prior Tax Request was at Current Valuation	0.269197		

Observer - September 11, 18 ZNEZ

PROOF OF PUBLICATION

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

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

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

09.18.2025

Publisher's fee at legal rate is $ 155.00

Subscribed and sworn to before me this 17 day of 9 '25

Josie Shelton Notary Public

General Notary - State of Nebraska
JOSIE SHELTON
My Comm. Exp. May 28, 2029

NO. A_____

County Court of
Johnson County, Nebraska

PROOF OF PUBLICATION

Recorded
Probated Record_____ Page_____

NEMAHA COUNTY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing body will meet on the 10th day of September 2025 at 10:30 AM at the Nemaha County Courthouse, 1824 N St, Auburn, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Funds	Actual Disbursements 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Real and Personal Property Tax Requirements (6)
General	6,228,825.23	6,254,574.69	7,297,312.98	500,000.00	2,996,408.19	4,800,904.79
Road	2,679,283.86	2,708,748.47	3,120,492.57	0.00	3,120,492.57	0.00
Road Equipment	431,099.25	317,877.74	484,517.55	0.00	484,517.55	0.00
Highway Bridge Buyback Program Fund	433,276.26	512,833.48	1,331,776.34	0.00	1,331,776.34	0.00
Road/Bridge Improvement Fund	557,592.28	0.00	75,000.00	0.00	75,000.00	0.00
Visitors Promotion Fund	7,229.66	21,297.19	24,765.19	0.00	24,765.19	0.00
Visitors Improvement Fund	27,264.12	11,382.81	29,506.83	0.00	29,506.83	0.00
Register Deeds Preservation Fund	4,786.32	6,703.59	6,447.92	0.00	6,447.92	0.00
Vacation/Sick Leave Claim	0.00	4,956.33	17,500.00	0.00	17,500.00	0.00
Veterans Service Aid Fund	0.00	0.00	10,000.00	0.00	10,000.00	0.00
Veterans Memorial Fund	0.00	0.00	34,254.17	0.00	34,254.17	0.00
Juvenile Diversion Program Fund	2,303.64	4,403.95	31,309.16	0.00	31,309.16	0.00
Diversion Program - Law Enforcement	0.00	0.00	4,349.65	0.00	4,349.65	0.00
Federal Drug Law Enforcement Forfeiture	0.00	0.00	25,500.00	0.00	25,500.00	0.00
Canine (K-9) Dog Fund	0.00	0.00	5,047.23	0.00	5,047.23	0.00
Federal Crime Grant Fund	1,500.00	661.47	3,087.34	0.00	3,087.34	0.00
2019 Federal Disaster Fund	0.00	61,496.63	454,296.60	0.00	454,296.60	0.00
American Rescue Plan Act	422,603.47	149,655.44	0.00	0.00	0.00	0.00
Inheritance Tax Fund	543,109.14	753,488.38	1,348,352.11	0.00	1,348,352.11	0.00
911 Emergency Management	24,954.69	4,115.27	324,792.18	0.00	324,792.18	0.00
911 Enhanced Wireless Service Fund	29,542.18	3,767.84	110,142.99	0.00	110,142.99	0.00
911 Wireless Service Holding Fund	24,657.98	68,596.67	76,916.63	0.00	76,916.63	0.00
Emergency Management Fund	0.00	0.00	122,827.58	0.00	122,827.58	0.00
SE Regional Emergency Management	0.00	2,367.40	200,000.00	0.00	200,000.00	0.00
Law Enforcement Operating Fund	0.00	0.00	71.00	0.00	71.00	0.00
Jail Commissary Fund	3,527.34	2,339.00	29,079.14	0.00	29,079.14	0.00
County Buildings Improvement Fund	597.92	0.00	122,473.53	0.00	122,473.53	0.00
911 Emergency Communication Study	32,935.48	1,446.92	7,129.06	0.00	7,129.06	0.00
Other Capital Projects Fund	65,012.23	76,485.47	275,457.90	0.00	275,457.90	0.00
GRAND TOTAL	**11,520,101.05**	**10,967,198.74**	**15,572,405.65**	**500,000.00**	**11,271,500.86**	**4,800,904.79**
Unused Property Tax Request Authority available for next year						**155,652.03**

Observer - September 18 ZNEZ

NEMAHA COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 24th day of September 2025 at 10:30 AM at the Nemaha County Courthouse, 1824 N St, Auburn, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2024	2025	Change
Operating Budget	14,422,419.57	15,572,405.65	7.97%
Property Tax Request	4,637,143.26	4,800,904.79	3.53%
Valuation	1,543,085,132.00	1,722,581,107.00	11.63%
Tax Rate	0.300511	0.278704	-7.26%
Tax Rate if Prior Tax Request was at Current Valuation	0.269197		

Observer - September 18 ZNEZ

NEMAHA COUNTY

Schedule of Budgeted Disbursements

For the Year Ended June 30, 2026

Functions/Programs	Operating*	Capital Outlay	Debt Service	Other**	Total Disbursements
Governmental:					
General Government	1,390,107.15	156,605.51	0.00	0.00	1,546,712.66
Public Safety - Law Enforcement	2,878,080.58	368,506.17	0.00	0.00	3,246,586.75
Public Safety - Other	203,426.79	793,842.29	0.00	107,894.67	1,105,163.75
Public Works - Highways & Roads	2,884,131.57	2,068,053.89	0.00	0.00	4,952,185.46
Public Works - Other	69,601.00	0.00	0.00	0.00	69,601.00
Public Health & Social Services	279,486.00	1,000.00	0.00	0.00	280,486.00
Culture and Recreation	24,765.19	29,506.83	0.00	0.00	54,272.02
Community Development	61,396.00	0.00	0.00	0.00	61,396.00
Miscellaneous	2,402,407.08	349,271.89	0.00	1,504,323.04	4,256,002.01
Business-type Activities:					
Airport	0.00	0.00	0.00	0.00	0.00
Nursing Home	0.00	0.00	0.00	0.00	0.00
Hospital	0.00	0.00	0.00	0.00	0.00
Historical Society	0.00	0.00	0.00	0.00	0.00
Solid Waste	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Disbursements and Transfers	10,193,401.36	3,766,786.58	0.00	1,612,217.71	15,572,405.65

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

Revenue Transfers

Line Item	Description	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Requested 2025-2026	Proposed 2025-2026	Adopted 2025-2026
0100-590-01	Transfers - 2915 NPPD	0.00	0.00	0.00	106,894.67	106,894.67	106,894.67
0100-590-02	Transfers - Inheritance	0.00	200,000.00	450,000.00	0.00	0.00	0.00
0200-590-26	2023 Levied Tax Transfer from General	1,321,708.31	1,087,460.27	0.00	0.00	0.00	0.00
0200-590-27	2024 Levied Tax Trans from General	0.00	0.00	1,087,460.27	0.00	0.00	0.00
0200-590-28	2025 Levied Tax Trans General	0.00	0.00	0.00	1,229,179.63	1,229,179.63	1,254,179.63
0301-590-02	Interfund Transfers	0.00	0.00	200,000.00	0.00	0.00	0.00
0301-590-03	TRANSFER FROM INHERITANCE FUNDS	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00
0995-590-02	TRANSFERS	0.00	0.00	10,000.00	0.00	0.00	0.00
1285-590-01	TRANSFER ROAD	2,216.81	0.00	0.00	0.00	0.00	0.00
1285-590-02	TRANSFER FROM GENERAL	4,850.61	0.00	0.00	4,956.33	4,956.33	4,956.33
1901-590-02	Interfund Transfers	0.00	0.00	0.00	34,254.17	34,254.17	34,254.17
2700-590-01	Reimbursement from 2575	0.00	0.00	50,000.00	0.00	0.00	0.00
2700-590-03	Transfer/Sheriff repayment Radio	0.00	0.00	57,696.40	0.00	0.00	0.00
2910-590-01	Transfer	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2910-590-02	Transfer Journal Entry	10,000.00	14,114.69	14,114.69	0.00	0.00	0.00
2910-590-03	Transfer Journal Entry	0.00	19,549.95	19,549.95	0.00	0.00	0.00
2913-590-02	Transfer Journal Entry	0.00	178.32	178.32	0.00	0.00	0.00
2915-590-02	Interfund Transfers	0.00	0.00	0.00	10,932.91	10,932.91	10,932.91
4050-590-01	INTER FUND TRANSFER	0.00	0.00	50,000.00	0.00	0.00	0.00
4050-590-02	Transfer Journal Entry	0.00	10,000.00	10,000.00	0.00	0.00	0.00
4601-590-02	Transfer Journal Entry	53,842.96	-43,842.96	84,657.04	0.00	0.00	0.00
Total Revenue Transfers		**1,592,618.69**	**1,488,460.27**	**2,033,656.67**	**1,587,217.71**	**1,587,217.71**	**1,612,217.71**

Difference Between Expenses and Revenues	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

NEMAHA COUNTY
Fund Transfers Listing for 2025-2026

Expense Transfers

Line Item	Description	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Requested 2025-2026	Proposed 2025-2026	Adopted 2025-2026
0100-605-00-7-0100	Transfers to Capital Outlays	0.00	0.00	2,500.00	0.00	0.00	0.00
0100-641-00-7-0200	Transfer to County Buildings	10,000.00	0.00	50,000.00	0.00	0.00	0.00
0100-651-00-7-0100	Transfer to 2913	10,000.00	0.00	75,000.00	0.00	0.00	0.00
0100-651-00-7-0300	Transfer to Capital Outlay	0.00	0.00	7,500.00	0.00	0.00	0.00
0100-653-00-7-0100	TRANSFER	14,114.69	0.00	8,000.00	0.00	0.00	0.00
0100-671-00-7-0100	TRANSFER	0.00	0.00	27,500.00	0.00	0.00	0.00
0100-671-00-7-0200	TRANSFER	0.00	0.00	57,696.40	0.00	0.00	0.00
0100-693-00-7-0100	Transfer Funds	0.00	0.00	8,000.00	0.00	0.00	0.00
0100-970-00-7-0100	Transfer to Road	1,321,708.31	1,087,460.27	1,087,460.27	1,229,179.63	1,229,179.63	1,254,179.63
0100-970-00-7-0200	Inter-Fund Transfer Sick/Leave	4,850.61	0.00	0.00	4,956.33	4,956.33	4,956.33
0100-970-00-7-0300	Transfer to Veterans Memorial 1901	0.00	0.00	50,000.00	34,254.17	34,254.17	34,254.17
0100-970-00-7-0400	Transfer to EMA Rehab Unit	0.00	0.00	0.00	10,932.91	10,932.91	10,932.91
0200-705-00-7-0200	INTER-FUND TRANS TO SICK/VAC FUND	2,216.81	0.00	0.00	0.00	0.00	0.00
0990-879-00-7-0200	Inter-fund Transfers	0.00	0.00	10,000.00	0.00	0.00	0.00
2700-982-00-7-0100	Transfer to Road Equipment	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
2700-982-00-7-0200	Transfers to General	0.00	200,000.00	450,000.00	0.00	0.00	0.00
2910-653-00-7-0100	TRANSFER	178.32	0.00	0.00	0.00	0.00	0.00
2915-693-00-7-0200	Cooper Nuclear Transfers	0.00	0.00	0.00	106,894.67	106,894.67	106,894.67
4600-697-00-7-0100	TRANSFER	29,549.95	1,000.00	0.00	1,000.00	1,000.00	1,000.00
Total Expense Transfers		**1,592,618.69**	**1,488,460.27**	**2,033,656.67**	**1,587,217.71**	**1,587,217.71**	**1,612,217.71**

Summary of All Funds

	Actual 2023-2024 (1)	Actual 2024-2025 (2)	Requested 2025-2026 (3)	Proposed 2025-2026 (4)	Adopted 2025-2026 (5)
Disbursements and Transfers:					
Operating Expenses	7,337,468.21	7,356,474.81	9,951,871.36	10,168,401.36	10,193,401.36
Capital Outlay	2,590,014.15	1,577,067.26	2,435,010.24	3,766,786.58	3,766,786.58
Transfers Out	1,592,618.69	2,033,656.67	1,587,217.71	1,587,217.71	1,612,217.71
Total Disbursements and Transfers	11,520,101.05	10,967,198.74	13,974,099.31	15,522,405.65	15,572,405.65
Balance, Receipts and Transfers:					
Net Cash Balance	5,078,050.07	3,751,142.72	4,446,993.44	4,446,993.44	4,446,993.44
Intergovernmental Federal	158,895.45	44,039.92	442,899.00	641,363.09	641,363.09
Intergovernmental State	2,644,099.55	2,784,887.23	2,005,142.36	2,456,018.97	2,456,018.97
Intergovernmental Local	2,059,690.07	2,664,764.68	2,122,485.41	2,114,907.65	2,114,907.65
Personal and Real Property Taxes	3,737,889.94	4,125,210.84	4,701,797.03	4,725,904.79	4,800,904.79
Transfers In	1,592,618.69	2,044,146.79	1,587,217.71	1,587,217.71	1,612,217.71
Total Resources Available	15,271,243.77	15,414,192.18	15,306,534.95	15,972,405.65	16,072,405.65
Balance Forward/Cash Reserve	3,751,142.72	4,446,993.44	1,332,435.64	450,000.00	500,000.00
Cash Reserve Percentage					5%

					Code	Description
				Fund	0100	General
				Function	601	County Commissioner
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	Official's Salary	80,493.78	80,959.23	80,959.23	82,822.74	82,822.74	82,822.74
1-1000	Social Security	6,241.46	6,193.38	6,280.63	6,335.94	6,335.94	6,335.94
	Personal Services Totals	***86,735.24***	***87,152.61***	***87,239.86***	***89,158.68***	***89,158.68***	***89,158.68***
	Operating Expenses						
2-0205	E-MAIL ACCOUNT	19.40	0.00	0.00	0.00	0.00	0.00
2-1701	Meals	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	Lodging	1,403.45	2,000.00	2,106.25	2,500.00	2,500.00	2,500.00
2-1704	Mileage	3,072.57	5,000.00	3,595.55	5,000.00	5,000.00	5,000.00
2-1751	Dues, Subscriptions, Registrations	655.00	800.00	1,070.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***5,150.42***	***7,900.00***	***6,771.80***	***8,600.00***	***8,600.00***	***8,600.00***
0100-601 County Commissioner TOTAL		**91,885.66**	**95,052.61**	**94,011.66**	**97,758.68**	**97,758.68**	**97,758.68**

NEMAHA COUNTY GENERAL					Code	Description
				Fund	0100	General
				Function	602	County Clerk
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	Official's Salary	60,750.03	61,101.36	61,101.36	62,507.70	62,507.70	62,507.70
1-0201	Deputy's Salary	41,812.42	46,359.36	44,859.44	47,016.14	47,016.14	47,016.14
1-0305	Clerical Salary	42,484.85	45,753.76	45,753.81	47,825.60	47,825.60	47,825.60
1-0500	COMP TIME/HOLIDAY	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	Social Security	11,113.65	11,912.16	12,075.55	12,343.23	12,343.23	12,343.23
	Personal Services Totals	***156,160.95***	***165,126.64***	***163,790.16***	***169,692.67***	***169,692.67***	***169,692.67***
	Operating Expenses						
2-0205	E-Mail Account	29.10	0.00	0.00	0.00	0.00	0.00
2-1102	IT Services - Five Nines	5,400.00	5,724.00	6,156.00	6,800.00	6,800.00	6,800.00
2-1701	Meals	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	Lodging	479.80	500.00	394.85	500.00	500.00	500.00
2-1704	Mileage	532.26	600.00	646.97	700.00	700.00	700.00
2-1751	Dues, Subscriptions, Registrations	513.00	450.00	485.00	500.00	500.00	500.00
2-7000	Photocopier Expense	2,711.97	3,500.00	2,367.92	2,500.00	2,500.00	2,500.00
	Operating Expenses Totals	***9,666.13***	***10,774.00***	***10,050.74***	***11,000.00***	***11,000.00***	***11,000.00***
	Capital Outlay						
5-0500	Office/Computer Equipment	0.00	1,000.00	959.07	731.98	731.98	731.98
5-1309	Software - MIPS	5,758.85	6,000.00	5,616.12	6,000.00	6,000.00	6,000.00
	Capital Outlay Totals	***5,758.85***	***7,000.00***	***6,575.19***	***6,731.98***	***6,731.98***	***6,731.98***
0100-602 County Clerk TOTAL		**171,585.93**	**182,900.64**	**180,416.09**	**187,424.65**	**187,424.65**	**187,424.65**

NEMAHA COUNTY GENERAL					Code	Description	
					Fund	0100	General
					Function	603	County Treasurer
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	Official's Salary	60,750.03	61,101.36	61,101.36	62,507.64	62,507.64	62,507.64
1-0201	Deputy's Salary	46,929.64	51,965.28	51,965.30	54,179.84	54,179.84	54,179.84
1-0305	Clerical Salary	42,484.85	45,753.76	44,955.17	47,811.92	47,811.92	47,811.92
1-0500	COMP TIME/HOLIDAY	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	Social Security	11,214.04	12,149.76	11,813.64	12,584.20	14,114.20	14,114.20
1-1405	Part-time Clerical	0.00	0.00	0.00	0.00	20,000.00	20,000.00
	Personal Services Totals	***161,378.56***	***170,970.16***	***169,835.47***	***177,083.60***	***198,613.60***	***198,613.60***
	Operating Expenses						
2-0205	E-MAIL ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00
2-1102	IT Services - Five Nines	5,400.00	5,400.00	5,796.00	6,324.00	6,324.00	6,324.00
2-1701	Meals	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	Lodging	239.90	700.00	527.90	700.00	700.00	700.00
2-1704	Mileage	442.83	600.00	948.19	750.00	750.00	750.00
2-1751	Dues, Subscriptions, Registrations	507.00	600.00	471.00	600.00	600.00	600.00
2-7000	Photocopier Expense	1,650.85	1,800.00	1,458.81	1,800.00	1,800.00	1,800.00
	Operating Expenses Totals	***8,240.58***	***9,200.00***	***9,201.90***	***10,274.00***	***10,274.00***	***10,274.00***
	Capital Outlay						
5-0500	Office/Computer Equipment	1,128.86	2,000.00	1,811.00	2,000.00	2,000.00	2,000.00
5-1309	Software - MIPS Fees	10,125.84	11,000.00	10,792.92	11,500.00	11,500.00	11,500.00
	Capital Outlay Totals	***11,254.70***	***13,000.00***	***12,603.92***	***13,500.00***	***13,500.00***	***13,500.00***
0100-603 County Treasurer TOTAL		**180,873.84**	**193,170.16**	**191,641.29**	**200,857.60**	**222,387.60**	**222,387.60**

					Code	Description
				Fund	0100	General
				Function	605	County Assessor
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	Official's Salary	60,750.03	61,101.36	61,101.36	62,507.64	62,507.64	62,507.64
1-0201	Assistant Appraiser	39,529.01	45,753.76	43,517.70	47,552.96	47,552.96	47,552.96
1-0300	Assistant Appraiser	42,160.00	45,753.76	45,703.86	47,552.96	47,552.96	47,552.96
1-0500	COMP TIME/HOLIDAY	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	Social Security	10,950.71	11,674.58	11,462.93	12,057.43	12,057.43	12,057.43
	Personal Services Totals	***153,389.75***	***164,283.46***	***161,785.85***	***169,670.99***	***169,670.99***	***169,670.99***
	Operating Expenses						
2-1100	GIS Costs	4,060.00	11,680.00	11,680.00	8,860.00	8,860.00	8,860.00
2-1102	IT Services - Five Nines	5,400.00	5,724.00	6,293.00	6,324.00	6,324.00	6,324.00
2-1701	Meals	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	Lodging	1,044.60	1,700.00	1,114.60	1,900.00	1,900.00	1,900.00
2-1704	Mileage	1,395.64	1,700.00	1,547.74	1,900.00	1,900.00	1,900.00
2-1751	Dues, Subscriptions, Registrations	292.00	400.00	711.00	800.00	800.00	800.00
2-1765	Assessor's Continuing Education	575.00	1,200.00	755.00	1,000.00	1,000.00	1,000.00
2-2500	Vanguard Expenses	28,915.00	24,015.00	24,053.00	25,615.00	25,615.00	25,615.00
2-2502	Fees (E-Mails)	0.00	0.00	0.00	0.00	0.00	0.00
2-2507	IT Support	0.00	0.00	0.00	0.00	0.00	0.00
2-2510	Contract For Reappraisal	0.00	0.00	0.00	13,056.00	13,056.00	13,056.00
2-7000	Photocopier Expense	1,917.72	2,100.00	1,812.97	2,100.00	2,100.00	2,100.00
	Operating Expenses Totals	***43,599.96***	***48,519.00***	***47,967.31***	***61,555.00***	***61,555.00***	***61,555.00***
	Capital Outlay						
5-0500	Office/Computer Equipment	0.00	1,900.00	1,888.31	1,900.00	1,900.00	1,900.00
5-0502	Data/Computer Processing Equipment	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	Programming	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***1,900.00***	***1,888.31***	***1,900.00***	***1,900.00***	***1,900.00***
	Transfers Out						
7-0100	Transfers to Capital Outlays	0.00	0.00	2,500.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***2,500.00***	***0.00***	***0.00***	***0.00***
0100-605 County Assessor TOTAL		**196,989.71**	**214,702.46**	**214,141.47**	**233,125.99**	**233,125.99**	**233,125.99**

					Code	Description
				Fund	0100	General
				Function	607	Election Commissioner
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0305	Administrative Salary	3,250.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
1-0409	Part-time Election Poll Workers	6,709.02	8,000.00	7,123.86	10,000.00	10,000.00	10,000.00
1-0500	Part-time Counting/Canvas Board	1,076.57	1,000.00	1,086.64	1,500.00	1,500.00	1,500.00
	Personal Services Totals	***11,035.59***	***13,000.00***	***12,210.50***	***15,500.00***	***15,500.00***	***15,500.00***
	Operating Expenses						
2-0100	Postage	30.70	500.00	77.79	500.00	500.00	500.00
2-1011	Ballots/Printing/Programing	10,406.76	10,000.00	8,000.83	11,000.00	11,000.00	11,000.00
2-1012	Publishing Public Notices	2,390.00	2,500.00	1,520.00	2,500.00	2,500.00	2,500.00
2-1017	Maps & Boundaries	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	Lodging	119.95	250.00	0.00	250.00	250.00	250.00
2-1704	Mileage for trainings	302.18	300.00	268.63	750.00	750.00	750.00
2-3300	Special Election/Recall Cost	63.10	0.00	0.00	7,500.00	7,500.00	7,500.00
	Operating Expenses Totals	***13,312.69***	***13,550.00***	***9,867.25***	***22,500.00***	***22,500.00***	***22,500.00***
	Supplies and Materials						
3-0113	Election Supplies	160.63	600.00	467.34	500.00	500.00	500.00
	Supplies and Materials Totals	***160.63***	***600.00***	***467.34***	***500.00***	***500.00***	***500.00***
	Equipment Rental						
4-0502	Voting Polls Rent	675.00	675.00	675.00	675.00	675.00	675.00
	Equipment Rental Totals	***675.00***	***675.00***	***675.00***	***675.00***	***675.00***	***675.00***
	Capital Outlay						
5-0900	Voting Equipment	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-607 Election Commissioner TOTAL		**25,183.91**	**27,825.00**	**23,220.09**	**39,175.00**	**39,175.00**	**39,175.00**

NEMAHA COUNTY GENERAL					Code	Description
				Fund	0100	General
				Function	608	Planning & Zoning
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	Planning/Zoning Administrative	0.00	0.00	0.00	12,000.00	12,000.00	12,000.00
1-1000	Social Security	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***12,000.00***	***12,000.00***	***12,000.00***
	Operating Expenses						
2-1701	Meals	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	Lodging	0.00	0.00	0.00	500.00	500.00	500.00
2-1704	Mileage	0.00	0.00	0.00	250.00	250.00	250.00
2-1751	Registrations/Dues	0.00	0.00	0.00	250.00	250.00	250.00
2-2501	Consulting Fees	0.00	0.00	0.00	27,390.00	27,390.00	27,390.00
2-2536	Zoning Adminstration	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***28,390.00***	***28,390.00***	***28,390.00***
	Supplies and Materials						
3-0100	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-608 Planning & Zoning TOTAL		**0.00**	**0.00**	**0.00**	**40,390.00**	**40,390.00**	**40,390.00**

NEMAHA COUNTY GENERAL

					Code	Description
				Fund	0100	General
				Function	611	Flood Plain Administrator
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	Flood Plain Administrator Salary	9,847.80	10,768.90	11,004.96	11,038.08	11,038.08	11,038.08
1-1000	Social Security	753.45	823.82	841.76	844.41	844.41	844.41
	Personal Services Totals	***10,601.25***	***11,592.72***	***11,846.72***	***11,882.49***	***11,882.49***	***11,882.49***
	Operating Expenses						
2-1751	Dues, Subscriptions, Registrations	215.00	250.00	215.00	250.00	250.00	250.00
2-2912	Training	1,398.06	1,500.00	1,421.45	1,500.00	1,500.00	1,500.00
	Operating Expenses Totals	***1,613.06***	***1,750.00***	***1,636.45***	***1,750.00***	***1,750.00***	***1,750.00***
	Supplies and Materials						
3-0101	Office Supplies	0.00	500.00	266.55	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***500.00***	***266.55***	***0.00***	***0.00***	***0.00***
0100-611 Flood Plain Administrator TOTAL		**12,214.31**	**13,842.72**	**13,749.72**	**13,632.49**	**13,632.49**	**13,632.49**

					Code	Description
				Fund	0100	General
				Function	621	Clerk Of District Court
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	Official's Salary	60,750.03	61,101.36	61,101.36	62,507.64	62,507.64	62,507.64
1-0201	Deputy's Salary	45,207.37	48,859.36	44,453.35	47,825.60	47,825.60	47,825.60
1-0405	Part-time Deputy	3,429.26	4,500.00	4,160.76	0.00	0.00	0.00
1-0500	COMP TIME/HOLIDAY	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	Social Security	8,607.61	8,756.25	8,769.85	8,440.49	8,440.49	8,440.49
	Personal Services Totals	***117,994.27***	***123,216.97***	***118,485.32***	***118,773.73***	***118,773.73***	***118,773.73***
	Operating Expenses						
2-1016	Microfilming Costs	988.00	988.00	912.00	988.00	988.00	988.00
2-1701	Meals	0.00	50.00	0.00	50.00	50.00	50.00
2-1702	Lodging	0.00	300.00	0.00	300.00	300.00	300.00
2-1704	Mileage	0.00	250.00	201.74	250.00	250.00	250.00
2-1751	Dues, Subscriptions, Registrtions	90.00	100.00	50.00	100.00	100.00	100.00
	Operating Expenses Totals	***1,078.00***	***1,688.00***	***1,163.74***	***1,688.00***	***1,688.00***	***1,688.00***
0100-621 Clerk Of District Court TOTAL		**119,072.27**	**124,904.97**	**119,649.06**	**120,461.73**	**120,461.73**	**120,461.73**

NEMAHA COUNTY GENERAL					Code	Description	
					Fund	0100	General
					Function	622	County Court System
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0200	Fax Line	734.50	800.00	742.44	800.00	800.00	800.00
2-1010	Record Preservation/Scanning	702.00	750.00	648.00	900.00	900.00	900.00
2-1751	Dues/Subscriptions/Registrations	56.00	100.00	60.00	215.00	215.00	215.00
2-7000	Copier Expense	104.05	500.00	470.26	500.00	500.00	500.00
	Operating Expenses Totals	***1,596.55***	***2,150.00***	***1,920.70***	***2,415.00***	***2,415.00***	***2,415.00***
	Supplies and Materials						
3-0100	Judges's Robe	365.90	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***365.90***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	Office Equipment	1,514.72	1,922.00	1,923.19	0.00	0.00	0.00
	Capital Outlay Totals	***1,514.72***	***1,922.00***	***1,923.19***	***0.00***	***0.00***	***0.00***
0100-622 County Court System TOTAL		**3,477.17**	**4,072.00**	**3,843.89**	**2,415.00**	**2,415.00**	**2,415.00**

					Code	Description
				Fund	0100	General
				Function	624	District Judge
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0313	Bailiff Salary	46,860.01	49,249.20	49,164.04	50,480.43	50,480.43	50,480.43
1-0500	COMP TIME/HOLIDAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0800	Health Insurance HRA	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	Health Insurance	13,465.87	14,508.12	14,571.34	14,935.62	14,935.62	14,935.62
1-0803	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	Social Security	3,547.89	3,767.56	3,724.08	3,861.75	3,861.75	3,861.75
	Personal Services Totals	***63,873.77***	***67,524.88***	***67,459.46***	***69,277.80***	***69,277.80***	***69,277.80***
	Operating Expenses						
2-0200	Fax/Cell Phone	1,161.08	1,275.00	1,214.32	1,275.00	1,275.00	1,275.00
2-1704	Mileage	17.42	100.00	18.48	100.00	100.00	100.00
2-1751	Dues/Subscriptions/Registrations	374.50	550.00	0.00	500.00	500.00	500.00
	Operating Expenses Totals	***1,553.00***	***1,925.00***	***1,232.80***	***1,875.00***	***1,875.00***	***1,875.00***
0100-624 District Judge TOTAL		**65,426.77**	**69,449.88**	**68,692.26**	**71,152.80**	**71,152.80**	**71,152.80**

					Code	Description
				Fund	0100	General
				Function	641	Building & Ground
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0306	Custodial for Courthouse	12,733.90	20,000.00	11,777.01	43,680.00	43,680.00	43,680.00
1-0406	Part-time Custodian for Jail	3,995.55	7,500.00	3,773.84	5,000.00	5,000.00	5,000.00
1-0500	COMP TIME/HOLIDAY	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	Social Security	1,275.95	2,200.00	1,189.56	3,724.02	3,724.02	3,724.02
	Personal Services Totals	***18,005.40***	***29,700.00***	***16,740.41***	***52,404.02***	***52,404.02***	***52,404.02***
	Operating Expenses						
2-0205	E-Mail Account	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	Utility Lights	18,695.95	20,000.00	11,229.67	15,000.00	15,000.00	15,000.00
2-0502	Water	0.00	0.00	8,632.49	10,000.00	10,000.00	10,000.00
2-0503	Utility-Heating	4,326.81	9,000.00	6,054.70	10,000.00	10,000.00	10,000.00
2-0505	Utility-Garbage	1,232.16	2,000.00	1,311.36	1,500.00	1,500.00	1,500.00
2-1300	Building & Grounds Repair & Update	51,126.53	75,000.00	14,437.98	75,000.00	75,000.00	75,000.00
2-1304	County Buildings Snow Removal	2,600.00	5,000.00	4,450.00	0.00	0.00	0.00
2-1307	Courthouse Yard Beautification	0.00	5,000.00	807.83	1,500.00	1,500.00	1,500.00
2-1600	Chair Lift Repair	0.00	0.00	0.00	1,200.00	1,200.00	1,200.00
2-1650	Courthouse Grounds Repair/Sprinkler	0.00	5,000.00	3,292.50	5,000.00	5,000.00	5,000.00
2-2500	Contract Services Yard Chemicals	7,205.00	2,500.00	1,355.00	2,500.00	2,500.00	2,500.00
2-2547	Janitorial - SENDS - Courthouse	0.00	0.00	0.00	500.00	500.00	500.00
2-2548	Lawn Mowing Services	0.00	7,500.00	6,760.00	7,500.00	7,500.00	7,500.00
2-9900	Pest Control County Buildings	2,520.00	3,000.00	2,620.00	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	***87,706.45***	***134,000.00***	***60,951.53***	***132,700.00***	***132,700.00***	***132,700.00***
	Supplies and Materials						
3-0103	Janitorial Supplies	6,702.33	10,000.00	8,204.00	15,000.00	15,000.00	15,000.00
3-0104	Courthouse Mulch	0.00	2,500.00	1,170.00	2,500.00	2,500.00	2,500.00
3-0209	Lawn Mower Fuel/Oil	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***6,702.33***	***12,500.00***	***9,374.00***	***17,500.00***	***17,500.00***	***17,500.00***
	Capital Outlay						
5-0308	Snow Removal Equipment	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	Courthouse Heating/Boiler	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
	Capital Outlay Totals	***0.00***	***10,000.00***	***0.00***	***10,000.00***	***10,000.00***	***10,000.00***
	Transfers Out						
7-0200	Transfer to County Buildings	10,000.00	0.00	50,000.00	0.00	0.00	0.00
	Transfers Out Totals	***10,000.00***	***0.00***	***50,000.00***	***0.00***	***0.00***	***0.00***
0100-641 Building & Ground TOTAL		**122,414.18**	**186,200.00**	**137,065.94**	**212,604.02**	**212,604.02**	**212,604.02**

NEMAHA COUNTY GENERAL					Code	Description
				Fund	0100	General
				Function	645	Agricultural Extension Agent/ Office
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0305	Clerical Salary	36,785.58	37,584.70	34,652.82	38,552.80	38,552.80	38,552.80
1-0405	4-H Program Assitant	54,199.02	61,549.60	61,137.14	63,088.34	63,088.34	63,088.34
1-0500	COMP TIME/HOLIDAY	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	Social Security	2,814.19	2,875.23	2,650.98	2,947.11	2,947.11	2,947.11
	Personal Services Totals	***93,798.79***	***102,009.53***	***98,440.94***	***104,588.25***	***104,588.25***	***104,588.25***
	Operating Expenses						
2-0200	Telephone	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	Meals	0.00	45.00	45.00	50.00	50.00	50.00
2-1702	Lodging	114.95	225.00	246.43	250.00	250.00	250.00
2-1704	Mileage	865.71	1,000.00	1,088.92	1,500.00	1,500.00	1,500.00
2-1708	Travel Expense	525.13	600.00	493.31	600.00	600.00	600.00
2-7000	Photocopier Expense	2,784.60	2,900.00	2,234.21	2,725.00	2,725.00	2,725.00
2-9900	Program Support	-792.69	737.50	886.50	800.00	800.00	800.00
	Operating Expenses Totals	***3,497.70***	***5,507.50***	***4,994.37***	***5,925.00***	***5,925.00***	***5,925.00***
	Capital Outlay						
5-0500	Computer Equipment	0.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***0.00***	***2,000.00***	***2,000.00***	***2,000.00***	***2,000.00***	***2,000.00***
0100-645 Agricultural Extension Agent/Office TOTAL		**97,296.49**	**109,517.03**	**105,435.31**	**112,513.25**	**112,513.25**	**112,513.25**

					Code	Description
				Fund	0100	General
				Function	649	County Building - Multi-Plex Building
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0500	Utilities	14,713.22	20,000.00	14,093.02	20,000.00	20,000.00	20,000.00
2-1301	Building Repair	23,114.15	30,000.00	23,426.19	35,000.00	35,000.00	35,000.00
2-1304	Wellness Center Snow Removal	1,530.00	5,000.00	1,750.00	0.00	0.00	0.00
2-2546	Janitorial Services (Contract)	1,414.91	2,000.00	1,386.75	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	***40,772.28***	***57,000.00***	***40,655.96***	***57,000.00***	***57,000.00***	***57,000.00***
	Supplies and Materials						
3-0103	Wellness Janitorial Supplies	0.00	0.00	106.34	250.00	250.00	250.00
	Supplies and Materials Totals	***0.00***	***0.00***	***106.34***	***250.00***	***250.00***	***250.00***
0100-649 County Building - Multi-Plex Building TOTAL		**40,772.28**	**57,000.00**	**40,762.30**	**57,250.00**	**57,250.00**	**57,250.00**

					Code	Description
				Fund	0100	General
				Function	651	County Sheriff
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	Official's Salary	80,999.91	83,025.00	81,468.61	85,100.63	85,100.63	85,100.63
1-0201	Chief Deputy's Salary	72,780.64	70,571.25	76,611.67	72,335.53	72,335.53	72,335.53
1-0202	Deputies Salary	631,811.28	604,422.00	642,576.03	623,787.58	623,787.58	623,787.58
1-0301	Administrative Salary	18,004.71	16,605.00	18,932.80	17,020.13	17,020.13	17,020.13
1-0400	Part-Time Deputies Salary	8,375.06	6,750.00	15,647.92	8,000.00	8,000.00	8,000.00
1-0500	Overtime (Grant)	7,974.98	60,000.00	10,386.35	60,000.00	60,000.00	60,000.00
1-0501	Overtime Wages	0.00	41,973.75	0.00	43,318.58	43,318.58	43,318.58
1-0802	Health Insurance	109,375.12	154,588.00	115,052.37	167,934.36	167,934.36	167,934.36
1-0803	Group Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	Social Security	61,860.28	67,059.67	61,103.87	68,969.53	68,969.53	68,969.53
1-1100	Uniform Allowance	10,400.00	10,560.00	10,560.00	10,560.00	10,560.00	10,560.00
	Personal Services Totals	***1,001,581.98***	***1,115,554.67***	***1,032,339.62***	***1,157,026.34***	***1,157,026.34***	***1,157,026.34***
	Operating Expenses						
2-0100	Postage	344.15	400.00	449.28	450.00	450.00	450.00
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-0205	Internet Service	2,700.00	2,800.00	2,700.00	2,800.00	2,800.00	2,800.00
2-0210	Cell Phone Service	12,526.89	15,000.00	13,042.00	15,000.00	15,000.00	15,000.00
2-0400	Radio Repair	0.00	3,000.00	3,990.31	3,500.00	3,500.00	3,500.00
2-1701	Meals	527.03	2,800.00	560.03	2,800.00	2,800.00	2,800.00
2-1702	Lodging	2,693.30	3,200.00	5,786.38	4,500.00	4,500.00	4,500.00
2-1704	Sheriff/Mileage	0.00	0.00	155.44	0.00	0.00	0.00
2-1751	Dues, Subscriptions, Registrations	15,359.17	16,000.00	10,594.67	16,000.00	16,000.00	16,000.00
2-2500	Radio Motorola Subscription	0.00	4,800.00	0.00	4,800.00	4,800.00	4,800.00
2-2901	Law Enforcement Training	7,255.50	9,000.00	6,385.00	9,000.00	9,000.00	9,000.00
2-3200	Animal Control	0.00	800.00	160.39	800.00	800.00	800.00
2-6080	Accident Team Grant	0.00	8,000.00	0.00	8,000.00	8,000.00	8,000.00
2-7000	Photocopier Expense	3,005.36	4,000.00	2,818.06	4,000.00	4,000.00	4,000.00
2-9900	Sheriff's Expense	7,041.55	8,200.00	2,881.40	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	***51,452.95***	***78,000.00***	***49,522.96***	***73,650.00***	***73,650.00***	***73,650.00***
	Supplies and Materials						
3-0112	Law Enforcement Supplies	37,523.11	35,000.00	53,631.60	40,000.00	40,000.00	40,000.00
3-0209	Fuel - Equipment	48,483.62	60,000.00	38,691.34	60,000.00	60,000.00	60,000.00
3-0210	Grease/Oil Equipment	2,571.27	2,750.00	4,566.95	5,000.00	5,000.00	5,000.00
3-0211	Tire/Tire Repair Equipment	8,354.52	7,500.00	3,671.76	7,000.00	7,000.00	7,000.00
3-0212	Equipment Repair	31,337.42	35,000.00	27,259.08	35,000.00	35,000.00	35,000.00
	Supplies and Materials Totals	***128,269.94***	***140,250.00***	***127,820.73***	***147,000.00***	***147,000.00***	***147,000.00***
	Capital Outlay						
5-0301	Cars/Trucks	0.00	75,000.00	0.00	75,000.00	75,000.00	75,000.00

					Code	Description
				Fund	0100	General
				Function	651	County Sheriff
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
5-0360	Grant for Equipment	9,998.00	100,000.00	42,265.31	100,000.00	100,000.00	100,000.00
5-1309	Computer Software	44,562.50	45,000.00	53,354.57	54,000.00	54,000.00	54,000.00
5-1310	Portable Radios Equipment Upgrade	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***54,560.50***	***220,000.00***	***95,619.88***	***229,000.00***	***229,000.00***	***229,000.00***
	Transfers Out						
7-0100	Transfer to 2913	10,000.00	0.00	75,000.00	0.00	0.00	0.00
7-0200	Transfer to Canine Dog Fund	0.00	0.00	0.00	0.00	0.00	0.00
7-0300	Transfer to Capital Outlay	0.00	0.00	7,500.00	0.00	0.00	0.00
	Transfers Out Totals	***10,000.00***	***0.00***	***82,500.00***	***0.00***	***0.00***	***0.00***
0100-651 County Sheriff TOTAL		**1,245,865.37**	**1,553,804.67**	**1,387,803.19**	**1,606,676.34**	**1,606,676.34**	**1,606,676.34**

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	652	County Attorney
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	Official's Salary	80,999.91	83,025.00	81,468.61	83,343.55	83,343.55	83,343.55
1-0201	Deputy's Salary	56,700.08	59,997.59	59,768.99	62,507.70	62,507.70	62,507.70
1-0405	Clerical Part-time	34,142.60	45,000.00	33,897.47	52,000.00	52,000.00	52,000.00
1-1000	Social Security	12,923.76	14,368.61	15,402.74	15,135.62	15,135.62	15,135.62
	Personal Services Totals	***184,766.35***	***202,391.20***	***190,537.81***	***212,986.87***	***212,986.87***	***212,986.87***
	Operating Expenses						
2-0200	Fax-Telephone	1,171.23	1,300.00	1,212.17	1,350.00	1,350.00	1,350.00
2-0205	Internet Service	9.70	0.00	0.00	0.00	0.00	0.00
2-0210	Cellular Phone	942.67	1,200.00	1,125.56	1,400.00	1,400.00	1,400.00
2-1701	Meals	46.00	150.00	60.00	500.00	500.00	500.00
2-1702	Lodging	250.00	750.00	783.00	1,000.00	1,000.00	1,000.00
2-1704	Mileage	264.96	400.00	151.27	800.00	800.00	800.00
2-1751	Dues, Subscriptions, Registrations	1,727.87	2,000.00	614.26	1,650.00	1,650.00	1,650.00
2-7000	Photocopier Expense	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***4,412.43***	***5,800.00***	***3,946.26***	***6,700.00***	***6,700.00***	***6,700.00***
0100-652 County Attorney TOTAL		**189,178.78**	**208,191.20**	**194,484.07**	**219,686.87**	**219,686.87**	**219,686.87**

					Code	Description
				Fund	0100	General
				Function	653	Communications Center
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	Communication Director Salary	52,264.02	49,815.00	59,017.56	51,060.38	51,060.38	51,060.38
1-0318	Dispatch Salaries Full-time	222,588.55	193,000.00	231,580.49	215,000.00	215,000.00	215,000.00
1-0418	Dispatch Salaries Part-time	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	Over Time	0.00	28,950.00	0.00	29,000.00	29,000.00	29,000.00
1-0802	Health Insurance	58,831.52	77,340.00	59,340.87	76,333.80	76,333.80	76,333.80
1-0803	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	Social Security	22,932.36	20,790.02	23,982.02	22,572.12	22,572.12	22,572.12
1-1100	Uniform Allowance	2,220.00	2,400.00	2,160.00	2,400.00	2,400.00	2,400.00
	Personal Services Totals	***358,836.45***	***372,295.02***	***376,080.94***	***396,366.30***	***396,366.30***	***396,366.30***
	Operating Expenses						
2-0200	Telephone	5,780.13	7,250.00	7,749.51	7,800.00	7,800.00	7,800.00
2-0201	Teletype Service	7,545.04	8,500.00	7,903.44	8,500.00	8,500.00	8,500.00
2-0205	Network Service	2,166.50	3,800.00	5,378.58	5,400.00	5,400.00	5,400.00
2-0400	Radio Maintenance Contract	21,669.21	23,000.00	23,766.65	26,000.00	26,000.00	26,000.00
2-1550	Radio Repair	2,900.50	4,000.00	388.51	3,000.00	3,000.00	3,000.00
2-1701	MEALS	113.16	750.00	0.00	750.00	750.00	750.00
2-2507	NCIC SUPPORT	3,712.50	4,000.00	4,050.00	4,100.00	4,100.00	4,100.00
2-2912	TRAINING/SCHOOL/MILEAGE	3,345.52	4,000.00	3,092.07	4,000.00	4,000.00	4,000.00
	Operating Expenses Totals	***47,232.56***	***55,300.00***	***52,328.76***	***59,550.00***	***59,550.00***	***59,550.00***
	Equipment Rental						
4-0600	Tower Communications Rental	0.00	16,000.00	15,763.00	16,000.00	16,000.00	16,000.00
	Equipment Rental Totals	***0.00***	***16,000.00***	***15,763.00***	***16,000.00***	***16,000.00***	***16,000.00***
	Capital Outlay						
5-0311	RADIO CONSOLE/CAD	0.00	28,000.00	18,314.53	28,000.00	28,000.00	28,000.00
5-0557	RADIO/PHONE RECORDER	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***28,000.00***	***18,314.53***	***28,000.00***	***28,000.00***	***28,000.00***
	Transfers Out						
7-0100	TRANSFER	14,114.69	0.00	8,000.00	0.00	0.00	0.00
	Transfers Out Totals	***14,114.69***	***0.00***	***8,000.00***	***0.00***	***0.00***	***0.00***
0100-653 Communications Center TOTAL		**420,183.70**	**471,595.02**	**470,487.23**	**499,916.30**	**499,916.30**	**499,916.30**

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	662	Child Support
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0338	Legal Consultant	18,000.00	18,000.00	18,000.00	24,000.00	24,000.00	24,000.00
	Personal Services Totals	***18,000.00***	***18,000.00***	***18,000.00***	***24,000.00***	***24,000.00***	***24,000.00***
	Operating Expenses						
2-0100	Postage	346.10	400.00	145.36	400.00	400.00	400.00
2-1704	Mileage	0.00	0.00	0.00	0.00	0.00	0.00
2-3930	Service Fees	37.00	250.00	262.65	500.00	500.00	500.00
	Operating Expenses Totals	***383.10***	***650.00***	***408.01***	***900.00***	***900.00***	***900.00***
	Supplies and Materials						
3-0101	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-662 Child Support TOTAL		**18,383.10**	**18,650.00**	**18,408.01**	**24,900.00**	**24,900.00**	**24,900.00**

					Code	Description
				Fund	0100	General
				Function	671	County Jail
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	83,739.20	68,910.75	68,831.27	71,484.53	71,484.53	71,484.53
1-0315	CORRECTIONS	175,049.24	190,550.00	214,255.22	204,841.25	204,841.25	204,841.25
1-0342	DISPATCHER	0.00	0.00	0.00	0.00	0.00	0.00
1-0415	CORRECTIONS PART TIME	27,131.83	7,500.00	8,083.91	8,500.00	8,500.00	8,500.00
1-0500	OVER TIME PAY	0.00	12,000.00	0.00	13,200.00	13,200.00	13,200.00
1-0802	HEALTH INS	46,201.45	72,540.00	50,306.68	76,333.80	76,333.80	76,333.80
1-0803	GROUP LIFE	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	21,001.18	21,340.50	22,131.94	22,798.97	22,798.97	22,798.97
1-1100	UNIFORM ALLOWANCE	3,160.00	3,320.00	3,040.00	3,320.00	3,320.00	3,320.00
	Personal Services Totals	***356,282.90***	***376,161.25***	***366,649.02***	***400,478.55***	***400,478.55***	***400,478.55***
	Operating Expenses						
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	UTILITY-LIGHTS	14,220.77	14,500.00	13,838.18	14,500.00	14,500.00	14,500.00
2-0503	UTILITY-HEAT	1,869.37	3,200.00	1,882.47	2,500.00	2,500.00	2,500.00
2-0505	UTILITY-GARBAGE	1,813.02	1,850.00	1,945.68	2,000.00	2,000.00	2,000.00
2-1302	JAIL BUILDING REPAIR	92,951.34	5,000.00	9,084.78	7,500.00	7,500.00	7,500.00
2-1701	MEALS	706.57	750.00	225.23	750.00	750.00	750.00
2-1704	MILEAGE ALLOWANCE	0.00	750.00	0.00	750.00	750.00	750.00
2-1900	BOARD OF PRISONERS	65,579.70	80,000.00	38,137.48	80,000.00	80,000.00	80,000.00
2-1901	BOARD TO OTHER FACILITIES	6,018.30	15,000.00	4,785.00	15,000.00	15,000.00	15,000.00
2-1903	MEDICAL	11,738.52	50,000.00	17,641.09	50,000.00	50,000.00	50,000.00
2-1905	JUVENILE DETENTION	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00
2-2209	VIDEO CONFERENCING/MISC.	0.00	0.00	0.00	0.00	0.00	0.00
2-2900	LAW ENFORCEMENT COSTS	0.00	1,500.00	447.59	1,500.00	1,500.00	1,500.00
2-2912	TRAINING SCHOOL/MILEAGE	1,783.69	1,500.00	1,038.91	1,800.00	1,800.00	1,800.00
2-3300	PERSONAL SUPPLIES	1,563.58	2,250.00	1,153.41	2,250.00	2,250.00	2,250.00
2-4413	ELECTRONIC MONITORING	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-9900	TRAINING (VINE)	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***198,244.86***	***198,300.00***	***90,179.82***	***200,550.00***	***200,550.00***	***200,550.00***
	Supplies and Materials						
3-0118	JAIL SUPPLIES	2,167.37	3,000.00	2,481.72	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	***2,167.37***	***3,000.00***	***2,481.72***	***3,000.00***	***3,000.00***	***3,000.00***
	Capital Outlay						
5-1309	COMPUTER JMS	5,138.09	5,500.00	7,966.98	8,000.00	8,000.00	8,000.00
	Capital Outlay Totals	***5,138.09***	***5,500.00***	***7,966.98***	***8,000.00***	***8,000.00***	***8,000.00***
	Transfers Out						
7-0100	TRANSFER	0.00	0.00	27,500.00	0.00	0.00	0.00
7-0200	TRANSFER	0.00	0.00	57,696.40	0.00	0.00	0.00

					Code	Description
				Fund	0100	General
				Function	671	County Jail
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Transfers Out Totals	*0.00*	*0.00*	*85,196.40*	*0.00*	*0.00*	*0.00*
0100-671 County Jail TOTAL		**561,833.22**	**582,961.25**	**552,473.94**	**612,028.55**	**612,028.55**	**612,028.55**

					Code	Description
				Fund	0100	General
				Function	693	Emergency Management
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	EMA Director Wages	56,337.90	56,604.60	57,496.30	58,868.76	58,868.76	58,868.76
1-0200	Assistant EMA Director Wages	42,231.22	42,245.36	42,280.74	44,151.50	44,151.50	44,151.50
1-0500	Comp Time/Deployment	0.00	10,000.00	1,193.65	5,000.00	0.00	0.00
1-0802	Health Insurance/Buyout	7,200.00	7,200.00	7,200.00	18,866.76	18,866.76	18,866.76
1-1000	Social Security	8,020.16	8,112.83	8,112.34	9,206.86	9,206.86	9,206.86
1-1100	Uniform Allowance	469.84	500.00	173.00	500.00	500.00	500.00
	Personal Services Totals	***114,259.12***	***124,662.79***	***116,456.03***	***136,593.88***	***131,593.88***	***131,593.88***
	Operating Expenses						
2-0100	Postage	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	Telephone	6,355.12	6,500.00	6,567.31	6,500.00	6,500.00	6,500.00
2-0205	Internet/Email	774.80	3,000.00	755.40	3,000.00	3,000.00	3,000.00
2-0210	Cell Phone	3,915.37	4,500.00	3,901.18	4,500.00	4,500.00	4,500.00
2-0400	Radio Repair	0.00	1,800.00	867.00	1,800.00	1,800.00	1,800.00
2-0500	Utilities	3,670.29	4,500.00	3,929.86	4,500.00	4,500.00	4,500.00
2-1200	Maintence	1,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
2-1600	Other Equipment Repair	0.00	0.00	1,044.59	1,500.00	1,500.00	1,500.00
2-1701	Meals	768.57	1,000.00	611.37	1,000.00	1,000.00	1,000.00
2-1702	Lodging	2,234.36	2,500.00	2,951.28	2,500.00	2,500.00	2,500.00
2-1751	Dues/Subscritions/Registration	1,653.06	1,500.00	1,670.87	1,500.00	1,500.00	1,500.00
2-4434	Training/Emergency Response	9,129.60	10,000.00	8,184.19	10,000.00	10,000.00	10,000.00
2-7000	Copier Expense	1,621.27	1,800.00	1,621.08	1,800.00	1,800.00	1,800.00
	Operating Expenses Totals	***31,622.44***	***40,100.00***	***35,104.13***	***41,600.00***	***41,600.00***	***41,600.00***
	Supplies and Materials						
3-0101	Office Supplies	2,003.66	1,500.00	1,627.61	1,500.00	1,500.00	1,500.00
3-0115	Rehab Unit	1,460.46	1,500.00	1,673.29	1,500.00	1,500.00	1,500.00
3-0209	Fuel	2,561.44	4,500.00	2,818.29	4,500.00	4,500.00	4,500.00
3-0210	Oil	153.12	200.00	102.37	300.00	300.00	300.00
3-0211	Vehicle Repair/Tire Repair	1,282.57	2,000.00	2,365.94	2,000.00	2,000.00	2,000.00
	Supplies and Materials Totals	***7,461.25***	***9,700.00***	***8,587.50***	***9,800.00***	***9,800.00***	***9,800.00***
	Capital Outlay						
5-0311	Radio Equipment	0.00	0.00	0.00	3,500.00	3,500.00	3,500.00
5-0500	Office Equipment	2,138.44	3,000.00	1,819.34	3,000.00	3,000.00	3,000.00
5-0557	Communications	3,250.00	3,500.00	2,099.00	3,500.00	3,500.00	3,500.00
5-1100	Other Equipment	879.12	1,000.00	-833.37	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***6,267.56***	***7,500.00***	***3,084.97***	***11,000.00***	***11,000.00***	***11,000.00***
	Transfers Out						
7-0100	Transfer Funds	0.00	0.00	8,000.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***8,000.00***	***0.00***	***0.00***	***0.00***

NEMAHA COUNTY GENERAL

		Code	Description
	Fund	0100	General
	Function	693	Emergency Management

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
0100-693 Emergency Management TOTAL		**159,610.37**	**181,962.79**	**171,232.63**	**198,993.88**	**193,993.88**	**193,993.88**

					Code	Description
				Fund	0100	General
				Function	702	County Surveyor
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-702 County Surveyor TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

					Code	Description
				Fund	0100	General
				Function	801	Relief
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0500	Utilities	3,984.23	4,500.00	4,177.24	4,500.00	4,500.00	4,500.00
2-2900	County Burial	0.00	1,200.00	0.00	2,400.00	2,400.00	2,400.00
2-2950	Public Assistance/Rent	0.00	0.00	0.00	0.00	0.00	0.00
2-3000	Medical Client Service	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	*3,984.23*	*5,700.00*	*4,177.24*	*6,900.00*	*6,900.00*	*6,900.00*
0100-801 Relief TOTAL		**3,984.23**	**5,700.00**	**4,177.24**	**6,900.00**	**6,900.00**	**6,900.00**

NEMAHA COUNTY GENERAL					Code	Description
				Fund	0100	General
				Function	803	Veteran's Service Office
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0401	VETERANS ADMINISTRATOR	29,701.54	30,777.00	30,972.61	31,550.00	31,550.00	31,550.00
1-0430	VETERANS DRIVER TO DR APPOINTMENTS	17,391.00	13,871.00	14,318.66	14,419.00	14,419.00	14,419.00
1-1000	SOCIAL SECURITY	3,443.94	3,416.00	3,464.75	3,517.00	3,517.00	3,517.00
	Personal Services Totals	***50,536.48***	***48,064.00***	***48,756.02***	***49,486.00***	***49,486.00***	***49,486.00***
	Operating Expenses						
2-0200	TELEPHONE	1,963.75	2,000.00	2,069.57	2,000.00	2,000.00	2,000.00
2-0205	INTERNET/EMAIL	755.40	800.00	755.40	800.00	800.00	800.00
2-1610	EQUIPMENT REPAIR	0.00	0.00	239.93	0.00	0.00	0.00
2-1701	MEALS	73.72	150.00	58.69	250.00	250.00	250.00
2-1702	LODGING	347.85	650.00	375.00	850.00	850.00	850.00
2-1703	Mileage for Drivers for Dr Visits	0.00	700.00	0.00	0.00	0.00	0.00
2-1704	Mileage for Administration	2,052.89	500.00	249.20	600.00	600.00	600.00
2-1751	DUES, SUBSCRIPTIONS, REGISTRATIONS	420.00	500.00	420.00	500.00	500.00	500.00
	Operating Expenses Totals	***5,613.61***	***5,300.00***	***4,167.79***	***5,000.00***	***5,000.00***	***5,000.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	-625.16	0.00	0.00	0.00
3-0209	EQUIPMENT FUEL	3,768.08	3,000.00	3,472.44	3,000.00	3,000.00	3,000.00
3-0210	EQUIPMENT OIL	0.00	0.00	79.88	100.00	100.00	100.00
3-0212	Vehicle Repair	-2,890.06	2,500.00	3,115.03	2,500.00	2,500.00	2,500.00
	Supplies and Materials Totals	***878.02***	***5,500.00***	***6,042.19***	***5,600.00***	***5,600.00***	***5,600.00***
	Capital Outlay						
5-1309	SOFTWARE PROGRAMMING	907.70	1,000.00	898.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***907.70***	***1,000.00***	***898.00***	***1,000.00***	***1,000.00***	***1,000.00***
0100-803 Veteran's Service Office TOTAL		**57,935.81**	**59,864.00**	**59,864.00**	**61,086.00**	**61,086.00**	**61,086.00**

					Code	Description
				Fund	0100	General
				Function	822	Institutions
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2802	Beatrice State Home	2,196.00	2,500.00	1,749.00	2,500.00	2,500.00	2,500.00
2-2803	HASTINGS REGIONAL CENTER	0.00	0.00	0.00	0.00	0.00	0.00
2-2805	Lincoln Regional Center	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***2,196.00***	***2,500.00***	***1,749.00***	***2,500.00***	***2,500.00***	***2,500.00***
0100-822 Institutions TOTAL		**2,196.00**	**2,500.00**	**1,749.00**	**2,500.00**	**2,500.00**	**2,500.00**

					Code	Description
				Fund	0100	General
				Function	911	Four County Juvenile Services Aid
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0401	Diversion Director (Part-time)	31,948.15	37,830.00	36,513.42	39,000.00	39,000.00	39,000.00
1-0415	Coordinator (Part-time)	6,756.75	8,827.00	7,548.16	7,800.00	7,800.00	7,800.00
1-0901	Retirement	0.00	3,150.00	2,511.75	3,162.00	3,162.00	3,162.00
1-1000	Social Security	2,960.93	3,569.00	3,370.69	3,581.00	3,581.00	3,581.00
	Personal Services Totals	***41,665.83***	***53,376.00***	***49,944.02***	***53,543.00***	***53,543.00***	***53,543.00***
	Operating Expenses						
2-0100	Postage	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	Communication/Cell Phones	473.42	516.00	518.28	516.00	516.00	516.00
2-1011	Education Program Materials	1,980.00	900.00	1,350.00	1,125.00	1,125.00	1,125.00
2-1101	COMPUTER EQUIPMENT	0.00	0.00	-4,297.58	1,200.00	1,200.00	1,200.00
2-1700	Travel Expense	5,565.47	3,381.00	6,260.71	3,683.00	3,683.00	3,683.00
2-1751	Dues/Subscriptions	175.00	240.00	170.29	240.00	240.00	240.00
2-1760	Conference Registration	0.00	150.00	0.00	175.00	175.00	175.00
2-2000	Juvenile Electronic Monitor	0.00	205.00	0.00	260.00	260.00	260.00
2-2010	Community Youth Coaching	0.00	304.00	0.00	400.00	400.00	400.00
2-2015	Incentives for Youth	0.00	75.00	0.00	254.00	254.00	254.00
2-2501	Mediation	0.00	160.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***8,193.89***	***5,931.00***	***4,001.70***	***7,853.00***	***7,853.00***	***7,853.00***
0100-911 Four County Juvenile Services Aid TOTAL		**49,859.72**	**59,307.00**	**53,945.72**	**61,396.00**	**61,396.00**	**61,396.00**

					Code	Description
				Fund	0100	General
				Function	970	Miscellaneous General
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0801	Workman's Compensation	45,503.15	40,171.15	40,171.15	44,119.06	44,119.06	44,119.06
1-0803	Group Health Insurance Premiums	210,349.96	220,000.00	205,017.78	225,000.00	225,000.00	225,000.00
1-0804	Group Life Insurance Premiums	78.75	300.00	713.44	550.00	550.00	550.00
1-0807	HRA Deductible Buy-Down Costs	48,552.46	68,350.00	25,172.41	70,000.00	70,000.00	70,000.00
1-0900	Retirement Contribution	182,173.00	190,000.00	186,330.75	200,000.00	200,000.00	200,000.00
1-0903	Prior Service Retirement	702.06	700.00	385.42	400.00	400.00	400.00
1-1000	Social Security	151.15	200.00	152.56	200.00	200.00	200.00
1-1300	Health Savings Account Admin Fees	160.00	200.00	395.00	750.00	750.00	750.00
1-1305	HRA Administrative Fees	3,006.00	3,500.00	2,709.00	3,500.00	3,500.00	3,500.00
1-1405	PART TIME CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-1500	Unemployment Payments	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***490,676.53***	***523,421.15***	***461,047.51***	***544,519.06***	***544,519.06***	***544,519.06***
	Operating Expenses						
2-0100	Postage Meter	20,689.08	22,000.00	21,389.79	25,000.00	25,000.00	25,000.00
2-0200	Telephone - Fax	9,024.99	10,000.00	8,744.25	10,000.00	10,000.00	10,000.00
2-0601	General/Law Enforcement Liability	14,659.03	13,134.47	13,134.47	14,276.37	14,276.37	14,276.37
2-0610	Privacy/Security Event Liability	319.00	332.00	332.00	333.00	333.00	333.00
2-0614	Auto/Property Physical Damage Insurance	48,406.60	52,565.48	52,565.48	55,970.77	55,970.77	55,970.77
2-0615	Judgements/Settlements/Deductible	0.00	7,500.00	0.00	7,500.00	7,500.00	7,500.00
2-0616	Crime/Official/Employment Liability	5,799.05	5,409.18	5,409.18	5,952.23	5,952.23	5,952.23
2-1012	Publishing Public Notices	7,912.84	10,000.00	7,327.15	9,000.00	9,000.00	9,000.00
2-1014	Notary Service Cost	1,812.27	500.00	487.64	500.00	500.00	500.00
2-1017	Pictometry Contract	34,308.00	35,000.00	34,308.00	54,000.00	54,000.00	54,000.00
2-1102	IT Services - Five Nines	15,546.20	20,000.00	15,554.40	20,000.00	20,000.00	20,000.00
2-1150	LB644 Requirement Costs	2,878.58	3,200.00	3,450.61	4,500.00	4,500.00	4,500.00
2-1202	Chair Lift Repair	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
2-1610	County Vehicle Repair/Tires	776.49	1,000.00	1,178.23	1,200.00	1,200.00	1,200.00
2-1704	Mileage Miscellaneous	0.00	300.00	97.13	200.00	200.00	200.00
2-1751	Dues/Subscriptions/Registrations	3,691.38	4,000.00	5,606.24	6,000.00	6,000.00	6,000.00
2-1851	DARE	0.00	0.00	0.00	0.00	0.00	0.00
2-1905	Medical Evaluation/EPC	2,354.00	5,000.00	1,926.00	5,000.00	5,000.00	5,000.00
2-2300	Jury Fees	0.00	10,000.00	9,173.61	10,000.00	10,000.00	10,000.00
2-2311	District Court Witness Fees	1,400.54	2,500.00	270.18	1,000.00	1,000.00	1,000.00
2-2312	County Court Witness Fees	287.47	1,000.00	1,288.43	1,500.00	1,500.00	1,500.00
2-2401	Special Prosecutor Attorney Fees	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-2405	Public Defender	55,208.30	57,916.70	57,708.37	60,000.00	60,000.00	60,000.00
2-2406	Special Attorney Fees Auburn TIF	1,820.50	15,000.00	31,118.46	40,000.00	40,000.00	40,000.00
2-2407	Lawsuit/Transcript Costs	1,927.15	2,000.00	0.00	0.00	0.00	0.00

					Code	Description
				Fund	0100	General
				Function	970	Miscellaneous General
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-2411	District Court Attorney Fees	47,907.28	40,000.00	8,593.50	30,000.00	30,000.00	30,000.00
2-2412	County Court Attorney Fees	10,564.00	15,000.00	21,495.00	30,000.00	30,000.00	30,000.00
2-2500	Mental Health Board	0.00	750.00	1,400.00	1,500.00	1,500.00	1,500.00
2-2501	Maximus Consulting Fees	3,164.96	3,000.00	4,265.28	4,000.00	4,000.00	4,000.00
2-2507	IT CONSULTANT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-2530	Surveyor Service Fees	13,200.00	15,000.00	6,100.00	15,000.00	15,000.00	15,000.00
2-2540	Audit Costs	31,990.67	20,000.00	19,996.67	20,000.00	20,000.00	20,000.00
2-2543	Budget Preparation Cost	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
2-2545	Paper Tiger Shredding Cost	1,422.00	1,500.00	1,566.55	1,750.00	1,750.00	1,750.00
2-2601	District Court Costs	12,535.43	10,000.00	19,570.59	25,000.00	25,000.00	25,000.00
2-2602	County Court Costs	26,747.44	25,000.00	32,603.45	25,000.00	25,000.00	25,000.00
2-2915	4 COUNTY JUVENILE SERVICE GRANT	0.00	0.00	0.00	0.00	0.00	0.00
2-3020	Autopsy Costs	19,984.00	20,000.00	12,975.00	20,000.00	20,000.00	20,000.00
2-4400	FIVE RIVERS RC&D No longer exist	0.00	0.00	0.00	0.00	0.00	0.00
2-4401	FEMA Hazard Mitigation Plan/NRD	0.00	0.00	0.00	7,249.00	7,249.00	7,249.00
2-4420	Region V Systems Mental Health LB302	14,985.00	17,682.00	14,985.00	11,969.00	11,969.00	11,969.00
2-4421	Region V Services - APACE	12,901.00	0.00	0.00	0.00	0.00	0.00
2-4422	Region V Systems Substance Use Disorder	2,697.00	0.00	2,697.00	2,154.00	2,154.00	2,154.00
2-4432	Blue Rivers Area Agency on Aging	12,505.90	12,505.90	12,505.90	12,505.90	12,505.90	12,505.90
2-4433	SE NE Development District (SENDD)	6,736.00	4,232.00	4,232.00	6,736.00	6,736.00	6,736.00
2-4441	SENIOR CITIZEN MEALS no longer budgeted	0.00	0.00	0.00	0.00	0.00	0.00
2-4444	BraveBE Child Advocacy Center	0.00	2,000.00	2,000.00	2,200.00	2,200.00	2,200.00
2-4450	Appliance/Furniture Recycling Center	18,393.19	20,000.00	19,188.06	20,000.00	20,000.00	20,000.00
2-4451	SE NE Adult Drug Court	2,092.19	5,381.48	5,381.48	5,965.52	5,965.52	5,965.52
2-6070	Veterans Memorial transfered 2025	397.54	34,259.54	805.37	0.00	0.00	0.00
2-6500	Delinquent Tax Sale Expenses	3,006.56	3,000.00	6,157.00	4,000.00	4,000.00	4,000.00
2-6700	Law Library	3,459.98	4,500.00	3,545.16	4,500.00	4,500.00	4,500.00
2-7000	Microfilm/Copier/Folding Machine	9,958.39	5,000.00	1,218.17	1,500.00	1,500.00	1,500.00
2-8300	Probation Cost to the State	6,698.26	6,415.24	6,415.24	6,183.94	6,183.94	6,183.94
2-8500	County Court Blood Alcohol Testing	645.00	750.00	538.57	750.00	750.00	750.00
2-9100	Towing & Storing Vehicles	22,437.08	20,000.00	15,348.00	20,000.00	20,000.00	20,000.00
2-9900	Miscellaneous Expense	11,757.29	15,000.00	10,140.21	15,000.00	15,000.00	15,000.00
2-9901	Recognition to Employees	830.25	1,000.00	605.97	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***527,837.88***	***587,333.99***	***507,398.79***	***633,895.73***	***633,895.73***	***633,895.73***
	Supplies and Materials						
3-0100	Plat Books	0.00	0.00	0.00	0.00	0.00	0.00
3-0101	Office Supplies	20,645.75	25,000.00	20,412.13	25,000.00	25,000.00	25,000.00
3-0123	Safety Committee Supplies	0.00	0.00	0.00	0.00	0.00	0.00
3-0150	Vending Machine Merchandise	280.92	350.00	359.44	350.00	350.00	350.00

					Code	Description
				Fund	0100	General
				Function	970	Miscellaneous General
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0209	Vehicle Fuel	504.32	750.00	0.00	750.00	750.00	750.00
	Supplies and Materials Totals	***21,430.99***	***26,100.00***	***20,771.57***	***26,100.00***	***26,100.00***	***26,100.00***
	Equipment Rental						
4-0201	AS 400 Rental no longer used	840.00	0.00	0.00	0.00	0.00	0.00
4-0400	St Joseph Catholic Church Impound Lot	600.00	600.00	600.00	600.00	600.00	600.00
	Equipment Rental Totals	***1,440.00***	***600.00***	***600.00***	***600.00***	***600.00***	***600.00***
	Capital Outlay						
5-0311	Federal Grant Weather Radios EMA	5,351.20	0.00	0.00	0.00	0.00	0.00
5-0317	Auto Payment	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	Office/Computer Equipment	3,561.74	15,000.00	4,318.09	15,000.00	15,000.00	15,000.00
5-0557	Communication Equipment	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00
5-1309	Computer Software Programing (Misc)	9,846.87	20,000.00	11,729.41	20,000.00	20,000.00	20,000.00
5-1500	Veterans Grave Markers/Flags	5,898.28	3,500.00	3,994.94	3,500.00	3,500.00	3,500.00
	Capital Outlay Totals	***24,658.09***	***38,500.00***	***20,042.44***	***88,500.00***	***88,500.00***	***88,500.00***
	Transfers Out						
7-0100	Transfer to Road	1,321,708.31	1,087,460.27	1,087,460.27	1,229,179.63	1,229,179.63	1,254,179.63
7-0200	Inter-Fund Transfer Sick/Leave	4,850.61	0.00	0.00	4,956.33	4,956.33	4,956.33
7-0300	Transfer to Veterans Memorial 1901	0.00	0.00	50,000.00	34,254.17	34,254.17	34,254.17
7-0400	Transfer to EMA Rehab Unit	0.00	0.00	0.00	10,932.91	10,932.91	10,932.91
	Transfers Out Totals	***1,326,558.92***	***1,087,460.27***	***1,137,460.27***	***1,279,323.04***	***1,279,323.04***	***1,304,323.04***
0100-970 Miscellaneous General TOTAL		**2,392,602.41**	**2,263,415.41**	**2,147,320.58**	**2,572,937.83**	**2,572,937.83**	**2,597,937.83**
100 General TOTALS							
	TOTAL EXPENDITURES	6,228,825.23		6,254,574.69			
	TOTAL BUDGET OF EXPENDITURES		6,686,588.81		7,255,782.98	7,272,312.98	7,297,312.98
	NECESSARY CASH RESERVE		450,000.00		500,000.00	500,000.00	500,000.00
	TOTAL REQUIREMENTS		7,136,588.81		7,755,782.98	7,772,312.98	7,797,312.98

					Code	Description
				Fund	0200	Road
				Function	705	Road
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0300	REGULAR TIME SALARY	655,780.59	735,000.00	707,816.64	740,000.00	740,000.00	740,000.00
1-0301	HWY SUPERINTENDENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0400	PART TIME EMPLOYEE	0.00	0.00	0.00	0.00	0.00	0.00
1-0402	TEMPORARY EMP	12,605.70	15,000.00	7,106.40	10,000.00	10,000.00	10,000.00
1-0410	SEASONAL EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKER'S COMP INSURANCE	13,278.85	11,722.85	11,722.85	12,874.94	12,874.94	12,874.94
1-0802	HEALTH INS BUYOUT	0.00	0.00	-900.00	0.00	0.00	0.00
1-0803	HEALTH INS.	165,525.33	190,800.00	181,607.08	190,000.00	190,000.00	190,000.00
1-0804	LIFE INS.	18.90	200.00	135.45	175.00	175.00	175.00
1-0900	RETIREMENT CONTRIBUTION	44,265.15	48,000.00	47,778.46	55,000.00	55,000.00	55,000.00
1-1000	SOCIAL SECURITY	50,540.98	56,227.50	53,742.95	57,000.00	57,000.00	57,000.00
	Personal Services Totals	***942,015.50***	***1,056,950.35***	***1,009,009.83***	***1,065,049.94***	***1,065,049.94***	***1,065,049.94***
	Operating Expenses						
2-0200	TELEPHONE	4,197.77	4,500.00	4,969.98	5,000.00	5,000.00	5,000.00
2-0205	INTERNET SERVICE	4,024.01	4,200.00	3,634.20	3,800.00	3,800.00	3,800.00
2-0501	ELECTRICITY	6,023.30	8,000.00	5,968.49	6,500.00	6,500.00	6,500.00
2-0502	WATER	6,506.70	4,500.00	4,426.42	4,500.00	4,500.00	4,500.00
2-0503	HEATING	8,495.86	10,000.00	4,619.03	7,500.00	7,500.00	7,500.00
2-0505	Garbage Service	0.00	2,500.00	379.00	750.00	750.00	750.00
2-0601	GENERAL LIABILITY INSURANCE	5,765.97	6,301.53	6,301.53	6,418.63	6,418.63	6,418.63
2-0614	AUTO PHYSICAL/LIABILITY INSURANCE	27,423.40	26,174.52	26,174.52	30,796.23	30,796.23	30,796.23
2-0616	CRIME/EMPLOYER LIABILITY INSURANCE	1,532.95	1,456.82	1,456.82	1,616.77	1,616.77	1,616.77
2-1300	BUILDING REPAIR	4,444.30	10,000.00	10,293.25	10,000.00	10,000.00	10,000.00
2-1400	ROAD EQUIP. REPAIR-PARTS	87,026.57	130,000.00	106,668.69	130,000.00	130,000.00	130,000.00
2-1405	Equipment Parts Shipping	0.00	0.00	0.00	500.00	500.00	500.00
2-1500	ROAD EQUIP. REPAIR-LABOR	46,074.15	50,000.00	45,925.19	50,000.00	50,000.00	50,000.00
2-1600	DUST CONTROL ON ROADS	1,504.00	2,000.00	1,550.00	0.00	0.00	0.00
2-1701	MEALS	0.00	100.00	0.00	100.00	100.00	100.00
2-1755	CDL Training/License Expense	0.00	1,000.00	0.00	2,000.00	2,000.00	2,000.00
2-1800	OTHER OPERATING EXPENSES	12,245.81	15,000.00	8,693.38	15,000.00	15,000.00	15,000.00
2-1801	FEES, TAXES DIKE	5,386.70	6,000.00	5,386.70	6,000.00	6,000.00	6,000.00
2-1802	ROAD MAINTENANCE - BY OTHERS	0.00	0.00	0.00	0.00	0.00	0.00
2-2406	Special Attorney Fees - Litigation	0.00	7,500.00	0.00	0.00	0.00	0.00
2-2407	Engineering Fees - K2 Litigation	0.00	2,500.00	3,798.73	0.00	0.00	0.00
2-2563	HAULING MATERIALS/ROCK BY OTHERS	0.00	0.00	0.00	0.00	0.00	0.00
2-3520	Tire Collection Grant	0.00	21,829.50	21,829.50	25,000.00	25,000.00	25,000.00
2-7001	SETTLEMENTS OUT OF COURT	0.00	60,000.00	0.00	0.00	0.00	0.00

NEMAHA COUNTY ROAD

					Code	Description
				Fund	0200	Road
				Function	705	Road
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-8000	REFUND	0.00	0.00	0.00	0.00	0.00	0.00
2-8504	CDL DRUG AND ALCOHOL TEST	1,576.25	1,000.00	428.25	1,000.00	1,000.00	1,000.00
2-9901	RECOGNITION FOR EMPLOYEES	0.00	100.00	10,258.12	100.00	100.00	100.00
	Operating Expenses Totals	***222,227.74***	***374,662.37***	***272,761.80***	***306,581.63***	***306,581.63***	***306,581.63***
	Supplies and Materials						
3-0102	CHEMICALS	2,293.81	5,000.00	3,743.50	0.00	0.00	0.00
3-0106	SHOP SUPPLIES	26,597.38	25,000.00	22,658.58	25,000.00	25,000.00	25,000.00
3-0123	SAFETY STEEL TOED BOOTS	860.12	1,500.00	807.01	1,000.00	1,000.00	1,000.00
3-0202	GRAVEL AND BORROW	890,831.19	890,000.00	818,403.41	900,000.00	900,000.00	925,000.00
3-0205	CONCRETE	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
3-0206	CULVERTS	21,747.05	82,000.00	96,963.05	85,000.00	85,000.00	85,000.00
3-0207	STEEL PRODUCTS	0.00	10,000.00	5,395.83	7,500.00	7,500.00	7,500.00
3-0208	LUMBER	0.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00
3-0209	MACHINERY & EQUIPMENT FUEL	260,180.83	275,000.00	211,251.12	250,000.00	250,000.00	250,000.00
3-0210	MACHINERY & EQUIP GREASE & OIL	8,784.82	15,000.00	12,447.99	15,000.00	15,000.00	15,000.00
3-0211	MCH. & EQUIP. TIRES & REPAIR	58,867.01	75,000.00	56,845.23	75,000.00	75,000.00	75,000.00
3-0301	TRAFFIC SIGNS	15,724.72	15,000.00	12,825.29	15,000.00	15,000.00	15,000.00
3-0400	MISC. SUPPLIES & MATERIALS	1,073.38	2,500.00	221.72	1,500.00	1,500.00	1,500.00
	Supplies and Materials Totals	***1,286,960.31***	***1,423,500.00***	***1,241,562.73***	***1,402,500.00***	***1,402,500.00***	***1,427,500.00***
	Equipment Rental						
4-0100	EQUIPMENT RENTAL	4,457.80	4,500.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***4,457.80***	***4,500.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0101	RIGHT-OF-WAY	3,570.00	0.00	0.00	0.00	0.00	0.00
5-0300	MACHINERY & EQUIPMENT	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
5-0303	SAFETY EQUIPMENT FUEL CONTAINMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0330	COMMUNICATIONS/RADIOS	1,242.83	500.00	0.00	500.00	500.00	500.00
5-0500	COMPUTER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1200	HIGHWAY, ROAD CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00
5-1211	BRIDGE/BOX CULVERTS CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00
5-1212	MISC BRIDGE CONTRACTS/CULVERTS	44.00	0.00	0.00	0.00	0.00	0.00
5-1215	ROADSIDE LANDSCAPING-FENCE ETC	1,888.54	2,000.00	3,239.98	5,000.00	5,000.00	5,000.00
5-1301	Bridge Inspection Fees	48,155.00	60,000.00	11,454.00	42,930.00	42,930.00	42,930.00
5-1302	Engineering Hwy Supt Fees	60,229.73	75,000.00	50,230.13	75,000.00	75,000.00	75,000.00
5-1501	Legal Fees - K2 Court Case	0.00	0.00	11,290.00	25,000.00	25,000.00	25,000.00
5-1502	Engineering Fees - K2 Litigation	0.00	0.00	0.00	3,330.00	3,330.00	3,330.00
	Capital Outlay Totals	***215,130.10***	***237,500.00***	***176,214.11***	***251,760.00***	***251,760.00***	***251,760.00***
	Transfers Out						
7-0200	INTER-FUND TRANS TO SICK/VAC FUND	2,216.81	0.00	0.00	0.00	0.00	0.00

					Code	Description
				Fund	0200	Road
				Function	705	Road
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
7-0300	TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	*2,216.81*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
0200-705 Road TOTAL		**2,673,008.26**	**3,097,112.72**	**2,699,548.47**	**3,025,891.57**	**3,025,891.57**	**3,050,891.57**

NEMAHA COUNTY ROAD					Code	Description	
					Fund	0200	Road
					Function	733	Noxious Weed Control
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	Superintendent's Wages	3,394.91	5,000.00	12,976.08	41,600.00	41,600.00	41,600.00
1-0802	Weed Insurance Buyout	0.00	0.00	900.00	0.00	0.00	0.00
1-0803	Health Insurance	0.00	0.00	0.00	3,600.00	3,600.00	3,600.00
1-0901	Retirement	229.16	400.00	867.78	3,000.00	3,000.00	3,000.00
1-1000	Social Security	259.71	300.00	1,052.35	3,051.00	3,051.00	3,051.00
	Personal Services Totals	***3,883.78***	***5,700.00***	***15,796.21***	***51,251.00***	***51,251.00***	***51,251.00***
	Operating Expenses						
2-0210	Cell Phone	85.52	100.00	315.96	300.00	300.00	300.00
2-1012	Printing/Publishing	144.00	250.00	192.00	250.00	250.00	250.00
2-1630	Equipment Repair	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00
2-1701	Meals	0.00	50.00	33.92	100.00	100.00	100.00
2-1702	Lodging	488.88	600.00	644.90	1,000.00	1,000.00	1,000.00
2-1704	Mileage Allowance	1,198.42	2,000.00	1,500.13	0.00	0.00	0.00
2-1751	Dues/Subscriptions/Registrations	475.00	500.00	475.00	700.00	700.00	700.00
2-2202	Court Costs	0.00	0.00	-10,258.12	0.00	0.00	0.00
2-4415	SE Weed Management Association	0.00	0.00	500.00	500.00	500.00	500.00
	Operating Expenses Totals	***2,391.82***	***3,500.00***	***-6,596.21***	***4,350.00***	***4,350.00***	***4,350.00***
	Supplies and Materials						
3-0102	Weed Chemicals	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
3-0106	Spraying Equipment/Supplies	0.00	0.00	0.00	500.00	500.00	500.00
3-0209	Fuel	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
3-0400	Miscellaneous Supplies	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***14,000.00***	***14,000.00***	***14,000.00***
0200-733 Noxious Weed Control TOTAL		**6,275.60**	**9,200.00**	**9,200.00**	**69,601.00**	**69,601.00**	**69,601.00**
200 Road TOTALS							
	TOTAL EXPENDITURES	2,679,283.86		2,708,748.47			
	TOTAL BUDGET OF EXPENDITURES		3,106,312.72		3,095,492.57	3,095,492.57	3,120,492.57
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		3,106,312.72		3,095,492.57	3,095,492.57	3,120,492.57

NEMAHA COUNTY ROAD EQUIPMENT						Code	Description
					Fund	0301	Road Equipment
					Function	700	Road Equipment
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0300	Machinery & Equipment	147,300.00	84,821.65	71,000.00	156,639.81	156,639.81	156,639.81
5-0301	Trucks	0.00	124,928.53	124,928.53	124,928.53	124,928.53	124,928.53
5-0302	Road Pickups	0.00	0.00	18,500.00	0.00	0.00	0.00
5-0307	Road Motorgraders	283,799.25	202,949.21	102,949.21	202,949.21	202,949.21	202,949.21
5-0314	Other Road Equipment	0.00	0.00	500.00	0.00	0.00	0.00
	Capital Outlay Totals	*431,099.25*	*412,699.39*	*317,877.74*	*484,517.55*	*484,517.55*	*484,517.55*
0301-700 Road Equipment TOTAL		**431,099.25**	**412,699.39**	**317,877.74**	**484,517.55**	**484,517.55**	**484,517.55**
301 Road Equipment TOTALS							
	TOTAL EXPENDITURES	431,099.25		317,877.74			
	TOTAL BUDGET OF EXPENDITURES		412,699.39		484,517.55	484,517.55	484,517.55
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		412,699.39		484,517.55	484,517.55	484,517.55

NEMAHA COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM FUND

					Code	Description
				Fund	0650	Highway Bridge Buyback Program Fund
				Function	706	Buyback Program Fund
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-1211	34750 HWY STREET BUYBACK STP	60,427.10	260,935.03	56,455.22	0.00	323,662.77	323,662.77
5-1212	34760 HWY BRIDGE BUYBACK HBP	332,586.48	890,966.18	456,378.26	0.00	1,008,113.57	1,008,113.57
5-1302	STWD/CBMP ENGINEERING FEES	40,262.68	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	*433,276.26*	*1,151,901.21*	*512,833.48*	*0.00*	*1,331,776.34*	*1,331,776.34*
0650-706 Buyback Program Fund TOTAL		**433,276.26**	**1,151,901.21**	**512,833.48**	**0.00**	**1,331,776.34**	**1,331,776.34**
650 Highway Bridge Buyback Program Fund TOTALS							
	TOTAL EXPENDITURES	433,276.26		512,833.48			
	TOTAL BUDGET OF EXPENDITURES		1,151,901.21		0.00	1,331,776.34	1,331,776.34
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,151,901.21		0.00	1,331,776.34	1,331,776.34

NEMAHA COUNTY ROAD/BRIDGE IMPROVEMENT FUND						Code	Description
					Fund	0802	Road/Bridge Improvement Fund
					Function	704	Bridge Improvement
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0202	Rock & Gravel for Projects	24,322.98	0.00	0.00	0.00	0.00	0.00
3-0206	CULVERTS	42,940.80	0.00	0.00	75,000.00	75,000.00	75,000.00
	Supplies and Materials Totals	***67,263.78***	***0.00***	***0.00***	***75,000.00***	***75,000.00***	***75,000.00***
	Capital Outlay						
5-1211	BRIDGE PROJECT CONTRACTS	408,734.45	0.00	0.00	0.00	0.00	0.00
5-1212	ROAD PROJECTS CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00
5-1302	ROAD/BRIDGE PROJ ENGINEERING FEES	81,594.05	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***490,328.50***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0100	TRANSFER TO ROAD	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0802-704 Bridge Improvement TOTAL		**557,592.28**	**0.00**	**0.00**	**75,000.00**	**75,000.00**	**75,000.00**
802 Road/Bridge Improvement Fund TOTALS							
	TOTAL EXPENDITURES	557,592.28		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		75,000.00	75,000.00	75,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		75,000.00	75,000.00	75,000.00

NEMAHA COUNTY VISITORS PROMOTION FUND

					Code	Description
				Fund	0990	Visitors Promotion Fund
				Function	879	Visitors Promotion Fund
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-6040	TOURISM PROMOTION	7,229.66	31,425.30	11,297.19	24,765.19	24,765.19	24,765.19
	Operating Expenses Totals	***7,229.66***	***31,425.30***	***11,297.19***	***24,765.19***	***24,765.19***	***24,765.19***
	Transfers Out						
7-0200	Inter-fund Transfers	0.00	0.00	10,000.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***10,000.00***	***0.00***	***0.00***	***0.00***
0990-879 Visitors Promotion Fund TOTAL		**7,229.66**	**31,425.30**	**21,297.19**	**24,765.19**	**24,765.19**	**24,765.19**
990 Visitors Promotion Fund TOTALS							
	TOTAL EXPENDITURES	7,229.66		21,297.19			
	TOTAL BUDGET OF EXPENDITURES		31,425.30		24,765.19	24,765.19	24,765.19
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		31,425.30		24,765.19	24,765.19	24,765.19

NEMAHA COUNTY VISITORS IMPROVEMENT FUND

					Code	Description
				Fund	0995	Visitors Improvement Fund
				Function	879	Visitors Improvement Fund

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-2510	MISC. CAPITAL OUTLAY	27,264.12	16,252.64	11,382.81	29,506.83	29,506.83	29,506.83
	Capital Outlay Totals	*27,264.12*	*16,252.64*	*11,382.81*	*29,506.83*	*29,506.83*	*29,506.83*
0995-879 Visitors Improvement Fund TOTAL		**27,264.12**	**16,252.64**	**11,382.81**	**29,506.83**	**29,506.83**	**29,506.83**
995 Visitors Improvement Fund TOTALS							
	TOTAL EXPENDITURES	27,264.12		11,382.81			
	TOTAL BUDGET OF EXPENDITURES		16,252.64		29,506.83	29,506.83	29,506.83
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		16,252.64		29,506.83	29,506.83	29,506.83

NEMAHA COUNTY REGISTER DEEDS PRESERVATION FUND

					Code	Description
				Fund	1150	Register Deeds Preservation Fund
				Function	604	County Register of Deeds
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1016	Microfilming Costs	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	Programing - MIPS fees	4,786.32	5,848.51	4,824.36	6,447.92	6,447.92	6,447.92
	Operating Expenses Totals	***4,786.32***	***5,848.51***	***4,824.36***	***6,447.92***	***6,447.92***	***6,447.92***
	Capital Outlay						
5-0500	Computer & Office Equipment	0.00	2,000.00	1,879.23	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***2,000.00***	***1,879.23***	***0.00***	***0.00***	***0.00***
1150-604 County Register of Deeds TOTAL		**4,786.32**	**7,848.51**	**6,703.59**	**6,447.92**	**6,447.92**	**6,447.92**
1150 Register Deeds Preservation Fund TOTALS							
	TOTAL EXPENDITURES	4,786.32		6,703.59			
	TOTAL BUDGET OF EXPENDITURES		7,848.51		6,447.92	6,447.92	6,447.92
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		7,848.51		6,447.92	6,447.92	6,447.92

NEMAHA COUNTY VACATION/SICK LEAVE CLAIM

					Code	Description
				Fund	1285	Vacation/Sick Leave Claim
				Function	600	General
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0600	ADM. VACATION/SICK LEAVE PAY OUT	0.00	7,500.00	4,332.46	7,500.00	7,500.00	7,500.00
1-0900	RETIREMENT	0.00	0.00	292.44	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	0.00	0.00	331.43	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***7,500.00***	***4,956.33***	***7,500.00***	***7,500.00***	***7,500.00***
1285-600 General TOTAL		**0.00**	**7,500.00**	**4,956.33**	**7,500.00**	**7,500.00**	**7,500.00**

NEMAHA COUNTY VACATION/SICK LEAVE CLAIM

					Code	Description
				Fund	1285	Vacation/Sick Leave Claim
				Function	700	Road
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0600	ROAD VACATION/SICK LEAVE PAY OUT	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
1-0900	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***10,000.00***	***0.00***	***10,000.00***	***10,000.00***	***10,000.00***
1285-700 Road TOTAL		**0.00**	**10,000.00**	**0.00**	**10,000.00**	**10,000.00**	**10,000.00**
1285 Vacation/Sick Leave Claim TOTALS							
	TOTAL EXPENDITURES	0.00		4,956.33			
	TOTAL BUDGET OF EXPENDITURES		17,500.00		17,500.00	17,500.00	17,500.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		17,500.00		17,500.00	17,500.00	17,500.00

NEMAHA COUNTY VETERANS SERVICE AID FUND						Code	Description
					Fund	1900	Veterans Service Aid Fund
					Function	803	Veterans Service Aid Fund
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2850	Veterans Aid Cost	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
2-2900	County Burials	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
2-2950	Public Assistance - Other	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***10,000.00***	***10,000.00***	***10,000.00***
1900-803 Veterans Service Aid Fund TOTAL		**0.00**	**0.00**	**0.00**	**10,000.00**	**10,000.00**	**10,000.00**
1900 Veterans Service Aid Fund TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		10,000.00	10,000.00	10,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		10,000.00	10,000.00	10,000.00

NEMAHA COUNTY VETERANS MEMORIAL FUND

		Code	Description
	Fund	1901	Veterans Memorial Fund
	Function	970	Veterans Memorial Fund

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1200	Maintenance	0.00	0.00	0.00	18,254.17	18,254.17	18,254.17
2-1201	Yard Beautification	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
2-1300	Veterans Wall & Grounds Repair	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
2-1304	Memorial Name Engraving	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***34,254.17***	***34,254.17***	***34,254.17***
1901-970 Veterans Memorial Fund TOTAL		**0.00**	**0.00**	**0.00**	**34,254.17**	**34,254.17**	**34,254.17**
1901 Veterans Memorial Fund TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		34,254.17	34,254.17	34,254.17
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		34,254.17	34,254.17	34,254.17

NEMAHA COUNTY JUVENILE DIVERSION PROGRAM FUND

		Code	Description
	Fund	2330	Juvenile Diversion Program Fund
	Function	667	Juvenile Diversion Program Fund

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1015	Advertise for Coordinator	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	Travel Expenses	0.00	0.00	4,072.58	0.00	0.00	0.00
2-1765	EDUCATION PROGRAM MATERIALS	570.00	0.00	225.00	0.00	0.00	0.00
2-2501	CONSULTING FEES ELECTRONIC MONITOR	0.00	0.00	0.00	0.00	0.00	0.00
2-2920	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-2921	OVER 18 CONTRACT WORK	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	Miscellaneous	0.00	34,613.11	45.81	31,209.16	31,209.16	31,209.16
	Operating Expenses Totals	***570.00***	***34,613.11***	***4,343.39***	***31,209.16***	***31,209.16***	***31,209.16***
	Supplies and Materials						
3-0100	Office Supplies	1,733.64	0.00	60.56	100.00	100.00	100.00
	Supplies and Materials Totals	***1,733.64***	***0.00***	***60.56***	***100.00***	***100.00***	***100.00***
2330-667 Juvenile Diversion Program Fund TOTAL		**2,303.64**	**34,613.11**	**4,403.95**	**31,309.16**	**31,309.16**	**31,309.16**
2330 Juvenile Diversion Program Fund TOTALS							
	TOTAL EXPENDITURES	2,303.64		4,403.95			
	TOTAL BUDGET OF EXPENDITURES		34,613.11		31,309.16	31,309.16	31,309.16
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		34,613.11		31,309.16	31,309.16	31,309.16

NEMAHA COUNTY DIVERSION PROGRAM - LAW ENFORCEMENT

					Code	Description
				Fund	2355	Diversion Program - Law Enforcement
				Function	654	Law Enforcement Program
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2901	DIVERSION PROGRAM	0.00	2,749.65	0.00	4,349.65	4,349.65	4,349.65
	Operating Expenses Totals	*0.00*	*2,749.65*	*0.00*	*4,349.65*	*4,349.65*	*4,349.65*
2355-654 Law Enforcement Program TOTAL		**0.00**	**2,749.65**	**0.00**	**4,349.65**	**4,349.65**	**4,349.65**
2355 Diversion Program - Law Enforcement TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		2,749.65		4,349.65	4,349.65	4,349.65
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		2,749.65		4,349.65	4,349.65	4,349.65

NEMAHA COUNTY FEDERAL DRUG LAW ENFORCEMENT FORFEITURE						Code	Description
					Fund	2410	Federal Drug Law Enforcement Forfeiture
					Function	665	Federal Drug Forfeiture
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1800	SHERIFF'S EXPENSES	0.00	25,500.00	0.00	25,500.00	25,500.00	25,500.00
	Operating Expenses Totals	*0.00*	*25,500.00*	*0.00*	*25,500.00*	*25,500.00*	*25,500.00*
2410-665 Federal Drug Forfeiture TOTAL		**0.00**	**25,500.00**	**0.00**	**25,500.00**	**25,500.00**	**25,500.00**
2410 Federal Drug Law Enforcement Forfeiture TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		25,500.00		25,500.00	25,500.00	25,500.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		25,500.00		25,500.00	25,500.00	25,500.00

		Code	Description
	Fund	2430	Canine (K-9) Dog Fund
	Function	660	Drug Law Enforcement

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1850	K-9 COSTS	0.00	7,547.23	0.00	5,047.23	5,047.23	5,047.23
	Operating Expenses Totals	***0.00***	***7,547.23***	***0.00***	***5,047.23***	***5,047.23***	***5,047.23***
2430-660 Drug Law Enforcement TOTAL		**0.00**	**7,547.23**	**0.00**	**5,047.23**	**5,047.23**	**5,047.23**
2430 Canine (K-9) Dog Fund TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		7,547.23		5,047.23	5,047.23	5,047.23
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		7,547.23		5,047.23	5,047.23	5,047.23

NEMAHA COUNTY FEDERAL CRIME GRANT FUND

		Code	Description
	Fund	2506	Federal Crime Grant Fund
	Function	650	Federal Crime Grant Fund

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1805	PERSONAL SAFETY EQUIPMENT	1,500.00	2,501.31	661.47	3,087.34	3,087.34	3,087.34
	Operating Expenses Totals	*1,500.00*	*2,501.31*	*661.47*	*3,087.34*	*3,087.34*	*3,087.34*
2506-650 Federal Crime Grant Fund TOTAL		**1,500.00**	**2,501.31**	**661.47**	**3,087.34**	**3,087.34**	**3,087.34**
2506 Federal Crime Grant Fund TOTALS							
	TOTAL EXPENDITURES	1,500.00		661.47			
	TOTAL BUDGET OF EXPENDITURES		2,501.31		3,087.34	3,087.34	3,087.34
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		2,501.31		3,087.34	3,087.34	3,087.34

NEMAHA COUNTY 2019 FEDERAL DISASTER FUND

		Code	Description
	Fund	2575	2019 Federal Disaster Fund
	Function	685	2019 Disaster Emergency Services

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2562	PERU BOTTOM MACHINE/LABOR HIRE	0.00	0.00	0.00	0.00	0.00	0.00
2-2563	HAULING MATERIALS/SUPPLIES-OTHERS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0202	GRAVEL & ROCK	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0300	MACHINERY & EQUIPMENT	0.00	415,793.23	61,496.63	454,296.60	454,296.60	454,296.60
	Capital Outlay Totals	***0.00***	***415,793.23***	***61,496.63***	***454,296.60***	***454,296.60***	***454,296.60***
	Transfers Out						
7-0300	TRANSFER TO REIMBURSE INHERITANCE	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2575-685 2019 Disaster Emergency Services TOTAL		**0.00**	**415,793.23**	**61,496.63**	**454,296.60**	**454,296.60**	**454,296.60**
2575 2019 Federal Disaster Fund TOTALS							
	TOTAL EXPENDITURES	0.00		61,496.63			
	TOTAL BUDGET OF EXPENDITURES		415,793.23		454,296.60	454,296.60	454,296.60
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		415,793.23		454,296.60	454,296.60	454,296.60

NEMAHA COUNTY AMERICAN RESCUE PLAN ACT

					Code	Description
				Fund	2580	American Rescue Plan Act
				Function	685	American Rescue Plan Act
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0500	ARPA PREMIUM PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	ARPA PREMIUM PAY BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	ARPA SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
1-1200	MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0400	TIRE RECYCLING COST	0.00	0.00	0.00	0.00	0.00	0.00
2-1000	GENERAL FINANCE/ADMINISTRATIVE	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	MAINTENANCE AND REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0100	CAPITAL OUTLAYS	0.00	0.00	0.00	0.00	0.00	0.00
5-0220	COURTHOUSE DRAINAGE PROJECT	18,135.64	0.00	0.00	0.00	0.00	0.00
5-0263	COURTHOUSE HEATING/BOILER PROJECT	0.00	0.00	0.00	0.00	0.00	0.00
5-0305	NEMAHA RESCUE SQUAD	0.00	148,568.22	148,568.22	0.00	0.00	0.00
5-0555	AUBURN/PERU/JOHNSON RESCUE SQUAD	34,130.31	1,087.22	1,087.22	0.00	0.00	0.00
5-1211	BRIDGE/CULVERT PROJECTS	370,337.52	0.00	0.00	0.00	0.00	0.00
5-1212	MISCELLANEOUS ROAD PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***422,603.47***	***149,655.44***	***149,655.44***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2580-685 American Rescue Plan Act TOTAL		**422,603.47**	**149,655.44**	**149,655.44**	**0.00**	**0.00**	**0.00**
2580 American Rescue Plan Act TOTALS							
	TOTAL EXPENDITURES	422,603.47		149,655.44			
	TOTAL BUDGET OF EXPENDITURES		149,655.44		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		149,655.44		0.00	0.00	0.00

NEMAHA COUNTY INHERITANCE TAX FUND

					Code	Description
				Fund	2700	Inheritance Tax Fund
				Function	982	Inheritance Tax Fund
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1302	Jail Building Repair	0.00	0.00	57,696.40	0.00	0.00	0.00
2-2536	Planning & Zoning	0.00	0.00	18,354.71	0.00	0.00	0.00
2-9900	Miscellaneous	0.00	864,074.23	0.00	1,148,352.11	1,148,352.11	1,148,352.11
	Operating Expenses Totals	***0.00***	***864,074.23***	***76,051.11***	***1,148,352.11***	***1,148,352.11***	***1,148,352.11***
	Capital Outlay						
5-0220	Courthouse Building	0.00	0.00	0.00	0.00	0.00	0.00
5-0264	Other Buildings	0.00	0.00	0.00	0.00	0.00	0.00
5-0300	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00
5-0301	Vehicles/Sheriff	88,405.00	0.00	0.00	0.00	0.00	0.00
5-1100	Sheriff - Grant Equipment	0.00	60,000.00	27,437.27	0.00	0.00	0.00
5-1211	Bridge Contracts	254,704.14	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***343,109.14***	***60,000.00***	***27,437.27***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0100	Transfer to Road Equipment	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
7-0200	Transfers to General	0.00	200,000.00	450,000.00	0.00	0.00	0.00
7-0300	Transfer for Cash Reserve	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***200,000.00***	***400,000.00***	***650,000.00***	***200,000.00***	***200,000.00***	***200,000.00***
2700-982 Inheritance Tax Fund TOTAL		**543,109.14**	**1,324,074.23**	**753,488.38**	**1,348,352.11**	**1,348,352.11**	**1,348,352.11**
2700 Inheritance Tax Fund TOTALS							
	TOTAL EXPENDITURES	543,109.14		753,488.38			
	TOTAL BUDGET OF EXPENDITURES		1,324,074.23		1,348,352.11	1,348,352.11	1,348,352.11
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,324,074.23		1,348,352.11	1,348,352.11	1,348,352.11

NEMAHA COUNTY 911 EMERGENCY MANAGEMENT

		Code	Description
	Fund	2910	911 Emergency Management
	Function	653	911 Emergency Service

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0200	911 TELEPHONE SERVICE	3,062.36	4,000.00	508.11	10,000.00	10,000.00	10,000.00
2-0600	911 TOWER CONTRACT	15,217.03	0.00	0.00	0.00	0.00	0.00
2-1600	EQUIPMENT REPAIR	0.00	5,000.00	0.00	10,000.00	10,000.00	10,000.00
2-2500	MAINTENANCE CONTRACT	135.72	5,000.00	1,134.00	10,000.00	10,000.00	10,000.00
	Operating Expenses Totals	***18,415.11***	***14,000.00***	***1,642.11***	***30,000.00***	***30,000.00***	***30,000.00***
	Capital Outlay						
5-0235	COMMUNICATIONS EQUIPMENT	3,039.53	44,626.47	2,473.16	37,792.18	37,792.18	37,792.18
5-1310	GIS CONTRACT	981.73	5,000.00	0.00	7,000.00	7,000.00	7,000.00
	Capital Outlay Totals	***4,021.26***	***49,626.47***	***2,473.16***	***44,792.18***	***44,792.18***	***44,792.18***
	Transfers Out						
7-0100	TRANSFER	178.32	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***178.32***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2910-653 911 Emergency Service TOTAL		**22,614.69**	**63,626.47**	**4,115.27**	**74,792.18**	**74,792.18**	**74,792.18**

					Code	Description
				Fund	2910	911 Emergency Management
				Function	697	911 Communications Tower
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0555	911 COMMUNICATIONS TOWER	2,340.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00
	Capital Outlay Totals	*2,340.00*	*250,000.00*	*0.00*	*250,000.00*	*250,000.00*	*250,000.00*
2910-697 911 Communications Tower TOTAL		**2,340.00**	**250,000.00**	**0.00**	**250,000.00**	**250,000.00**	**250,000.00**
2910 911 Emergency Management TOTALS							
	TOTAL EXPENDITURES	24,954.69		4,115.27			
	TOTAL BUDGET OF EXPENDITURES		313,626.47		324,792.18	324,792.18	324,792.18
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		313,626.47		324,792.18	324,792.18	324,792.18

NEMAHA COUNTY 911 ENHANCED WIRELESS SERVICE FUND

		Code	Description
	Fund	2913	911 Enhanced Wireless Service Fund
	Function	653	911 Enhanced Wireless Service

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0318	COMMUNICATION	0.00	0.00	0.00	14,000.00	14,000.00	14,000.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***14,000.00***	***14,000.00***	***14,000.00***
	Operating Expenses						
2-0200	TELEPHONE	7,717.97	18,000.00	0.00	20,000.00	20,000.00	20,000.00
2-1600	EQUIPMENT REPAIR	0.00	4,000.00	3,200.00	7,500.00	7,500.00	7,500.00
2-1750	E-911 TRAINING	0.00	8,000.00	0.00	10,000.00	10,000.00	10,000.00
2-2500	MAINTANENCE CONTRACT	712.58	6,000.00	0.00	10,000.00	10,000.00	10,000.00
	Operating Expenses Totals	***8,430.55***	***36,000.00***	***3,200.00***	***47,500.00***	***47,500.00***	***47,500.00***
	Capital Outlay						
5-0235	COMMUNICATIONS EQUIPMENT	0.00	10,000.00	567.84	25,000.00	25,000.00	25,000.00
5-0555	E-911 EQUIPMENT	15,957.56	7,710.68	0.00	16,142.99	16,142.99	16,142.99
5-1310	GIS CONTRACT	5,154.07	6,000.00	0.00	7,500.00	7,500.00	7,500.00
	Capital Outlay Totals	***21,111.63***	***23,710.68***	***567.84***	***48,642.99***	***48,642.99***	***48,642.99***
	Transfers Out						
7-0200	FUND TRANSFERS TO 2914	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2913-653 911 Enhanced Wireless Service TOTAL		**29,542.18**	**59,710.68**	**3,767.84**	**110,142.99**	**110,142.99**	**110,142.99**
2913 911 Enhanced Wireless Service Fund TOTALS							
	TOTAL EXPENDITURES	29,542.18		3,767.84			
	TOTAL BUDGET OF EXPENDITURES		59,710.68		110,142.99	110,142.99	110,142.99
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		59,710.68		110,142.99	110,142.99	110,142.99

NEMAHA COUNTY 911 WIRELESS SERVICE HOLDING FUND

		Code	Description
	Fund	2914	911 Wireless Service Holding Fund
	Function	697	911 Services

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0556	E911 EQUIPMENT	24,657.98	145,513.30	68,596.67	76,916.63	76,916.63	76,916.63
	Capital Outlay Totals	***24,657.98***	***145,513.30***	***68,596.67***	***76,916.63***	***76,916.63***	***76,916.63***
	Transfers Out						
7-0200	TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2914-697 911 Services TOTAL		**24,657.98**	**145,513.30**	**68,596.67**	**76,916.63**	**76,916.63**	**76,916.63**
2914 911 Wireless Service Holding Fund TOTALS							
	TOTAL EXPENDITURES	24,657.98		68,596.67			
	TOTAL BUDGET OF EXPENDITURES		145,513.30		76,916.63	76,916.63	76,916.63
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		145,513.30		76,916.63	76,916.63	76,916.63

NEMAHA COUNTY EMERGENCY MANAGEMENT FUND

		Code	Description
	Fund	2915	Emergency Management Fund
	Function	693	Emergency Management

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-4480	Reimbursement to County Deployment	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***5,000.00***	***5,000.00***	***5,000.00***
	Supplies and Materials						
3-0100	Rehab Unit Supplies/Materials	0.00	0.00	0.00	10,932.91	10,932.91	10,932.91
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***10,932.91***	***10,932.91***	***10,932.91***
	Transfers Out						
7-0200	Cooper Nuclear Transfers	0.00	0.00	0.00	106,894.67	106,894.67	106,894.67
7-0300	Inter-Fund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***106,894.67***	***106,894.67***	***106,894.67***
2915-693 Emergency Management TOTAL		**0.00**	**0.00**	**0.00**	**122,827.58**	**122,827.58**	**122,827.58**
2915 Emergency Management Fund TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		122,827.58	122,827.58	122,827.58
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		122,827.58	122,827.58	122,827.58

					Code	Description
				Fund	2918	SE Regional Emergency Management
				Function	800	SE Regional Emergency Management

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9921	Operating Expense Grant Yr 2024	0.00	187,070.00	2,367.40	0.00	100,000.00	100,000.00
2-9922	Operating Expense Grant Yr 2025	0.00	0.00	0.00	0.00	100,000.00	100,000.00
2-9923	Operating Expense Grant Yr 2026	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***187,070.00***	***2,367.40***	***0.00***	***200,000.00***	***200,000.00***
2918-800 SE Regional Emergency Management TOTAL		**0.00**	**187,070.00**	**2,367.40**	**0.00**	**200,000.00**	**200,000.00**
2918 SE Regional Emergency Management TOTALS							
	TOTAL EXPENDITURES	0.00		2,367.40			
	TOTAL BUDGET OF EXPENDITURES		187,070.00		0.00	200,000.00	200,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		187,070.00		0.00	200,000.00	200,000.00

NEMAHA COUNTY LAW ENFORCEMENT OPERATING FUND

					Code	Description
				Fund	2960	Law Enforcement Operating Fund
				Function	661	County Sheriff/ Interlocal Agreement

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0200	TELEPHONE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0300	EQUIPMENT	0.00	71.00	0.00	71.00	71.00	71.00
	Capital Outlay Totals	***0.00***	***71.00***	***0.00***	***71.00***	***71.00***	***71.00***
2960-661 County Sheriff/Interlocal Agreement TOTAL		**0.00**	**71.00**	**0.00**	**71.00**	**71.00**	**71.00**
2960 Law Enforcement Operating Fund TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		71.00		71.00	71.00	71.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		71.00		71.00	71.00	71.00

NEMAHA COUNTY JAIL COMMISSARY FUND						Code	Description
					Fund	2965	Jail Commissary Fund
					Function	670	Jail Commissary
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1751	SUBSCRIPTIONS	462.34	2,000.00	716.00	2,000.00	2,000.00	2,000.00
2-1908	COMMISSARY OTHER	0.00	2,000.00	73.00	12,579.14	12,579.14	12,579.14
2-1909	COMMISSARY TELEPHONE CARDS	3,065.00	4,500.00	1,550.00	4,500.00	4,500.00	4,500.00
	Operating Expenses Totals	***3,527.34***	***8,500.00***	***2,339.00***	***19,079.14***	***19,079.14***	***19,079.14***
	Capital Outlay						
5-0559	CORRECTIONAL FACILITY EQUIPMENT	0.00	16,748.44	0.00	10,000.00	10,000.00	10,000.00
	Capital Outlay Totals	***0.00***	***16,748.44***	***0.00***	***10,000.00***	***10,000.00***	***10,000.00***
2965-670 Jail Commissary TOTAL		**3,527.34**	**25,248.44**	**2,339.00**	**29,079.14**	**29,079.14**	**29,079.14**
2965 Jail Commissary Fund TOTALS							
	TOTAL EXPENDITURES	3,527.34		2,339.00			
	TOTAL BUDGET OF EXPENDITURES		25,248.44		29,079.14	29,079.14	29,079.14
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		25,248.44		29,079.14	29,079.14	29,079.14

NEMAHA COUNTY COUNTY BUILDINGS IMPROVEMENT FUND

					Code	Description
				Fund	4050	County Buildings Improvement Fund
				Function	641	Building & Grounds Improvement
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1300	Courthouse Architect Services	597.92	2,473.53	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***597.92***	***2,473.53***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0230	Courthouse Remodeling	0.00	30,000.00	0.00	72,473.53	72,473.53	72,473.53
5-0250	JAIL REMODELING	0.00	0.00	0.00	0.00	0.00	0.00
5-0263	Courthouse Boiler/Heating	0.00	40,000.00	0.00	50,000.00	50,000.00	50,000.00
5-0264	OTHER BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***70,000.00***	***0.00***	***122,473.53***	***122,473.53***	***122,473.53***
4050-641 Building & Grounds Improvement TOTAL		**597.92**	**72,473.53**	**0.00**	**122,473.53**	**122,473.53**	**122,473.53**
4050 County Buildings Improvement Fund TOTALS							
	TOTAL EXPENDITURES	597.92		0.00			
	TOTAL BUDGET OF EXPENDITURES		72,473.53		122,473.53	122,473.53	122,473.53
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		72,473.53		122,473.53	122,473.53	122,473.53

NEMAHA COUNTY 911 EMERGENCY COMMUNICATION STUDY

		Code	Description
	Fund	4600	911 Emergency Communication Study
	Function	697	911 Emergency Services

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2501	CONSULTING	0.00	0.00	0.00	0.00	0.00	0.00
2-5013	OPERATING EXPENSES	3,385.53	1,500.00	1,446.92	4,500.00	4,500.00	4,500.00
	Operating Expenses Totals	***3,385.53***	***1,500.00***	***1,446.92***	***4,500.00***	***4,500.00***	***4,500.00***
	Capital Outlay						
5-0555	EQUIPMENT	0.00	300.00	0.00	1,629.06	1,629.06	1,629.06
	Capital Outlay Totals	***0.00***	***300.00***	***0.00***	***1,629.06***	***1,629.06***	***1,629.06***
	Transfers Out						
7-0100	TRANSFER	29,549.95	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Transfers Out Totals	***29,549.95***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
4600-697 911 Emergency Services TOTAL		**32,935.48**	**2,800.00**	**1,446.92**	**7,129.06**	**7,129.06**	**7,129.06**
4600 911 Emergency Communication Study TOTALS							
	TOTAL EXPENDITURES	32,935.48		1,446.92			
	TOTAL BUDGET OF EXPENDITURES		2,800.00		7,129.06	7,129.06	7,129.06
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		2,800.00		7,129.06	7,129.06	7,129.06

NEMAHA COUNTY OTHER CAPITAL PROJECTS FUND

		Code	Description
	Fund	4601	Other Capital Projects Fund
	Function	980	Capital Acquisitions

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1100	Sheriff IT Services	0.00	0.00	0.00	0.00	0.00	0.00
2-1780	EMA Safety Training	0.00	242.01	0.00	242.01	242.01	242.01
2-2510	Assessor Appraiser's Fees	0.00	12,694.00	750.00	14,444.00	14,444.00	14,444.00
	Operating Expenses Totals	***0.00***	***12,936.01***	***750.00***	***14,686.01***	***14,686.01***	***14,686.01***
	Capital Outlay						
5-0264	EMA Buildings	0.00	23,993.69	4,515.18	19,478.51	19,478.51	19,478.51
5-0300	Sheriff Cars & Trucks	10,630.00	36,973.40	0.00	112,473.40	112,473.40	112,473.40
5-0301	EMA Pickup	0.00	0.00	0.00	8,000.00	8,000.00	8,000.00
5-0302	Veterans Van	0.00	0.00	0.00	0.00	0.00	0.00
5-0304	EMA Equipment	2,718.72	28,281.28	2,500.00	25,781.28	25,781.28	25,781.28
5-0312	EMA Radio Equipment	1,652.60	11,889.90	0.00	11,889.90	11,889.90	11,889.90
5-0500	Sheriff Jail Furniture	11,075.00	12,805.00	6,545.23	6,259.77	6,259.77	6,259.77
5-0501	Sherriff Communication Equipment	0.00	40,000.00	40,000.00	43,000.00	43,000.00	43,000.00
5-0557	Sheriff RMS	38,935.91	21,064.09	21,064.09	0.00	0.00	0.00
5-1100	Jail	0.00	35,000.00	1,110.97	33,889.03	33,889.03	33,889.03
	Capital Outlay Totals	***65,012.23***	***210,007.36***	***75,735.47***	***260,771.89***	***260,771.89***	***260,771.89***
	Transfers Out						
7-0100	Transfer	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
4601-980 Capital Acquisitions TOTAL		**65,012.23**	**222,943.37**	**76,485.47**	**275,457.90**	**275,457.90**	**275,457.90**
4601 Other Capital Projects Fund TOTALS							
	TOTAL EXPENDITURES	65,012.23		76,485.47			
	TOTAL BUDGET OF EXPENDITURES		222,943.37		275,457.90	275,457.90	275,457.90
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		222,943.37		275,457.90	275,457.90	275,457.90

NEMAHA COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	General
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**GENERAL FUND BALANCE**	**600,609.43**	**290,694.91**	**290,694.91**	**857,227.68**	**857,227.68**	**857,227.68**
	Taxes						
300-00	PROPERTY TAXES	3,737,889.94	4,637,143.26	4,125,210.84	4,701,797.03	4,725,904.79	4,800,904.79
304-00	MOTOR VEHICLE TAXES	345,255.92	300,000.00	369,632.54	325,000.00	325,000.00	325,000.00
	Taxes Totals	***4,083,145.86***	***4,937,143.26***	***4,494,843.38***	***5,026,797.03***	***5,050,904.79***	***5,125,904.79***
	Intergovernmental Federal						
338-01	PILT FOR FEDERAL LAND MANAGEMENT	11,520.00	11,000.00	11,899.00	11,899.00	11,899.00	11,899.00
339-01	Federal Grant - Other (SHSG)	5,351.20	0.00	0.00	0.00	0.00	0.00
339-30	LOCAL ASSISTANCE TRIBAL FUND	50,000.00	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***66,871.20***	***11,000.00***	***11,899.00***	***11,899.00***	***11,899.00***	***11,899.00***
	Intergovernmental State						
341-40	PROPERTY TAX CREDIT ACCOUNT	394,424.18	300,000.00	489,674.30	400,000.00	400,000.00	400,000.00
344-01	COUNTY GENERAL HOMESTEAD	56,722.11	50,000.00	68,070.73	50,000.00	50,000.00	50,000.00
345-02	INSURANCE TAX ALLOCATION	24,989.87	25,000.00	26,361.77	25,000.00	25,000.00	25,000.00
345-03	CARLINE TAX ALLOCATION	3,251.65	3,000.00	2,758.40	2,500.00	2,500.00	2,500.00
346-01	COUNTY GENERAL PRO-RATE	10,535.51	10,000.00	11,088.45	10,000.00	10,000.00	10,000.00
346-02	AIRLINE PAYMENT	2,122.30	2,000.00	1,994.41	1,750.00	1,750.00	1,750.00
347-11	Surveying Fees Reimbursement	0.00	0.00	3,000.00	0.00	0.00	0.00
349-03	EMPG/STATE REIMB/EMA	47,354.43	28,302.31	29,533.71	33,623.86	33,623.86	33,623.86
	Intergovernmental State Totals	***539,400.05***	***418,302.31***	***632,481.77***	***522,873.86***	***522,873.86***	***522,873.86***
	Other Intergovernmental						
350-01	GRANTS - REHAB UNIT	5,406.94	0.00	1,275.97	0.00	0.00	0.00
353-01	IN-LIEU-OF-TAX 1957 & PRIOR	410.46	410.46	410.46	410.46	410.46	410.46
353-02	IN LIEU TAX - OPPD	6,182.51	6,000.00	6,350.87	6,000.00	6,000.00	6,000.00
353-03	IN LIEU-NEBR CITY UTILITIES	86.10	86.10	86.10	86.10	86.10	86.10
353-04	IN LIEU-CRA City of Auburn	0.00	0.00	404.82	0.00	0.00	0.00
357-11	BAILIFF FEES FROM ADJ COUNTIES	54,469.56	55,559.90	57,322.51	58,000.00	55,422.24	55,422.24
	Other Intergovernmental Totals	***66,555.57***	***62,056.46***	***65,850.73***	***64,496.56***	***61,918.80***	***61,918.80***
	County Treasurer						
360-01	DRIVERS LICENSE - FEE	3,075.50	2,500.00	2,785.75	2,500.00	2,500.00	2,500.00
360-02	MOTOR VEHICLE REGISTRATION FEE	30,805.46	27,500.00	28,601.34	27,500.00	27,500.00	27,500.00
360-04	REDEMPT FEES CO.TREAS TAX SALE	2,090.00	1,500.00	1,562.00	1,500.00	1,500.00	1,500.00
360-05	DISTRESS WARRANT FEES	50.00	50.00	76.00	50.00	50.00	50.00
360-06	COUNTY TREASURER TAX SALE FEES	980.00	900.00	800.00	750.00	750.00	750.00
360-07	ADVERTISING FEES	1,145.00	1,000.00	1,320.00	1,000.00	1,000.00	1,000.00
361-01	HOMESTEAD EXEMPTION COMMISSION	3,355.73	2,500.00	3,693.37	2,500.00	2,500.00	2,500.00
361-02	COMMISSION ON PROP TAX CREDIT	16,860.20	15,000.00	20,218.78	15,000.00	15,000.00	15,000.00
361-03	SALES TAX COMMISSION	7,756.80	5,000.00	7,852.09	5,000.00	5,000.00	5,000.00
361-08	MOTOR VEHICLE FEES-COMMISSION	11,761.39	10,000.00	12,607.80	10,000.00	10,000.00	10,000.00

					Code	Description
				Fund	0100	General
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
363-01	PROPERTY TAX COMMISSION	134,114.22	130,000.00	124,454.73	140,000.00	140,000.00	140,000.00
363-02	SPECIAL ASSESSMENT TAX COMM.	1,674.04	1,000.00	1,586.62	1,500.00	1,500.00	1,500.00
365-01	PROJECT 2000 COLLECTIONS-DONATIONS	50.00	0.00	35.00	0.00	0.00	0.00
365-02	UTILITIES REIMB/WELLNESS CENTER	5,361.30	5,000.00	5,677.41	5,000.00	5,000.00	5,000.00
365-04	LEASE WELLNESS CENTER	5,075.00	5,000.00	5,025.00	5,000.00	5,000.00	5,000.00
365-07	SENCA RENT	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
	County Treasurer Totals	***225,354.64***	***208,150.00***	***217,495.89***	***218,500.00***	***218,500.00***	***218,500.00***
	County Clerk						
371-01	County Clerk Filing Fees	27,619.00	25,000.00	33,317.51	25,000.00	25,000.00	25,000.00
371-02	County Clerk Documentary Stamps	21,472.84	18,000.00	21,444.85	18,000.00	18,000.00	18,000.00
371-03	LB644 Reimbursement Cost	0.00	1,000.00	1,147.75	1,000.00	1,000.00	1,000.00
371-06	Election Candidate Filing Fees	818.04	0.00	0.00	1,000.00	1,000.00	1,000.00
371-10	Reimbursement SOS Computer Equipment	0.00	0.00	0.00	3,346.68	3,346.68	3,346.68
	County Clerk Totals	***49,909.88***	***44,000.00***	***55,910.11***	***48,346.68***	***48,346.68***	***48,346.68***
	Clerk of the District Court						
380-01	CLERK DIST COURT EARNED FEES	4,285.00	4,000.00	4,621.00	4,000.00	4,000.00	4,000.00
380-03	CLERK DIST COURT COST REIMBURSEMENT	8,545.60	4,000.00	10,956.50	5,000.00	5,000.00	5,000.00
381-01	BAIL BOND COSTS-10%	1,135.00	300.00	2,075.00	500.00	500.00	500.00
382-01	CLERK OF DISTRICT COURT - REIMB CTS	26,522.26	15,000.00	18,849.87	15,000.00	15,000.00	15,000.00
383-00	CLERK DISTRICT COURT PASSPORT FEES	4,200.00	4,000.00	5,425.00	4,000.00	4,000.00	4,000.00
	Clerk of the District Court Totals	***44,687.86***	***27,300.00***	***41,927.37***	***28,500.00***	***28,500.00***	***28,500.00***
	County Court						
390-01	COURT COST REFUND/COUNTY COURT	4,873.66	3,300.00	3,705.78	2,500.00	2,500.00	2,500.00
391-01	CO. COURT LAB, COPIES, POSTAGE	116.50	100.00	72.25	50.00	50.00	50.00
	County Court Totals	***4,990.16***	***3,400.00***	***3,778.03***	***2,550.00***	***2,550.00***	***2,550.00***
	Election Commissioner						
393-02	Election Cost Reimbursement	4,327.94	2,500.00	3,876.13	10,000.00	10,000.00	10,000.00
	Election Commissioner Totals	***4,327.94***	***2,500.00***	***3,876.13***	***10,000.00***	***10,000.00***	***10,000.00***
	County Sheriff						
395-01	COUNTY SHERIFF - SERVICE FEES	10,168.00	8,000.00	7,380.00	7,200.00	7,200.00	7,200.00
395-02	COUNTY SHERIFF MILEAGE/COST REF.	6,844.37	6,000.00	2,968.25	3,000.00	3,000.00	3,000.00
395-03	LAW ENFORCEMENT-CONTRACT/WAGES/REIM	430,123.02	451,035.00	451,343.84	464,702.50	464,702.50	464,702.50
395-05	REIMB-BD PRIS-MEALS-WORK RELEASE	7,902.00	10,000.00	17,022.87	12,500.00	12,500.00	12,500.00
395-07	NE CRIME/DMV GRNT/DWI-SEAT BELT	13,334.84	168,000.00	24,796.17	168,000.00	168,000.00	168,000.00
395-10	CO SHERIFF INSPECTION FEES	4,360.00	4,400.00	4,720.00	4,400.00	4,400.00	4,400.00
395-13	CO SHERIFF HAND GUN FEES	875.00	650.00	805.00	725.00	725.00	725.00
395-14	CO SHERIFF FINGER PRINT CHARGE	345.00	320.00	310.00	300.00	300.00	300.00
395-15	CO SHERIFF MISCELLANEOUS	3,164.25	1,000.00	2,478.03	2,000.00	2,000.00	2,000.00
395-16	CO SHERIFF ABAND VEH-SALES-TOWING	32,779.50	30,000.00	13,986.00	20,000.00	20,000.00	20,000.00

					Code	Description
				Fund	0100	General
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
395-20	WORK RELEASE REIMB.	2,779.88	2,500.00	1,878.18	2,000.00	2,000.00	2,000.00
	County Sheriff Totals	***512,675.86***	***681,905.00***	***527,688.34***	***684,827.50***	***684,827.50***	***684,827.50***
	County Attorney						
396-01	COUNTY ATTORNEY CHECK COLLECTIONS	10.00	0.00	20.00	20.00	20.00	20.00
396-04	CHILD SUPPORT MED 4/D (CO ATNY)	8,312.22	3,000.00	11,712.96	7,500.00	7,500.00	7,500.00
396-05	CHILD SUPPORT REIMB 4/D DSS	15,071.00	10,000.00	0.00	0.00	0.00	0.00
396-06	CHILD SUPPORT INCENTIVE PYMT	1,040.29	1,000.00	11.00	0.00	0.00	0.00
396-07	COUNTY ATTORNEY MISC REIMBURSEMENTS	136.76	0.00	15,467.60	0.00	0.00	0.00
	County Attorney Totals	***24,570.27***	***14,000.00***	***27,211.56***	***7,520.00***	***7,520.00***	***7,520.00***
	Other Fees and Miscellaneous						
398-02	County/City Applicance Recycling	9,290.23	8,000.00	9,040.53	8,000.00	8,000.00	8,000.00
406-01	Vending Machine Revenue	205.35	200.00	28.65	0.00	0.00	0.00
408-01	NPPD (COOPER NUCLEAR)/EMA	100,400.05	103,279.87	103,279.87	0.00	0.00	0.00
408-02	EMA DEPLOYMENT REIMB FROM STATE NE	7,785.95	10,000.00	5,734.37	5,000.00	0.00	0.00
450-02	PHOTO COPY	167.00	0.00	106.30	0.00	0.00	0.00
470-01	OVERLOAD FINES - 25%	18.75	0.00	0.00	0.00	0.00	0.00
474-07	Drug Testing Fee/Autopsy Testing	271.00	100.00	0.00	0.00	0.00	0.00
474-51	Drug Court - Supervision Fee	1,532.00	1,000.00	1,365.00	1,000.00	1,000.00	1,000.00
476-02	ANIMAL CONTROL FEES	680.00	500.00	900.00	600.00	600.00	600.00
510-01	INTEREST ON INVESTMENTS	55,074.63	35,000.00	38,647.14	30,000.00	30,000.00	30,000.00
510-03	CLK DIST CT INT ON INVESTMENTS	468.82	100.00	446.10	250.00	250.00	250.00
510-08	Interest on Investments - ARPA (Gra	16,435.32	10,000.00	4,153.86	0.00	0.00	0.00
530-01	Sale Surplus Equipment	10,182.00	0.00	0.00	0.00	0.00	0.00
530-03	Sale of Surplus Property Misc	15,000.01	0.00	0.00	0.00	0.00	0.00
530-05	Sale Surplus Property/Land	1,300.00	0.00	5,259.00	0.00	0.00	0.00
531-01	Judgements/Settlements	24,075.27	0.00	15,171.45	0.00	0.00	0.00
531-02	NIRMA Grant Assist Program	0.00	0.00	13,929.63	2,500.00	2,500.00	2,500.00
531-03	NIRMA Insurance Dividends	7,739.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
532-03	REFUNDS MISCELLANEOUS	15.99	0.00	0.00	0.00	0.00	0.00
534-01	DONATIONS - VETERANS MEMORIAL	1,400.00	400.00	800.00	0.00	0.00	0.00
535-01	FOUR COUNTY JUVENILE SERVICES AID	43,636.69	59,307.00	76,479.86	60,000.00	60,000.00	60,000.00
540-01	MISC REVENUE	743.36	750.00	5,303.39	500.00	500.00	500.00
	Other Fees and Miscellaneous Totals	***296,421.42***	***236,136.87***	***288,145.15***	***115,350.00***	***110,350.00***	***110,350.00***
	Transfers						
590-01	Transfers - 2915 NPPD	0.00	0.00	0.00	106,894.67	106,894.67	106,894.67
590-02	Transfers - Inheritance	0.00	200,000.00	450,000.00	0.00	0.00	0.00
	Transfers Totals	***0.00***	***200,000.00***	***450,000.00***	***106,894.67***	***106,894.67***	***106,894.67***
	TOTAL: BALANCE, REVENUE & TRANSFER	**2,781,630.20**	**2,499,445.55**	**2,986,591.53**	**3,003,985.95**	**2,996,408.19**	**2,996,408.19**
	TOTAL PROPERTY TAXES	**3,737,889.94**	**4,637,143.26**	**4,125,210.84**	**4,701,797.03**	**4,725,904.79**	**4,800,904.79**

NEMAHA COUNTY GENERAL REVENUE

		Code	Description
	Fund	0100	General
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	TOTAL REVENUE AVAILABLE	6,519,520.14	7,136,588.81	7,111,802.37	7,705,782.98	7,722,312.98	7,797,312.98
	Less: EXPENDITURES	6,228,825.23	6,686,588.81	6,254,574.69			
	BALANCE FORWARD/CASH RESERVE	290,694.91	450,000.00	857,227.68			

NEMAHA COUNTY ROAD REVENUE						Code	Description
					Fund	0200	Road
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE ROAD FUND**	**450,115.42**	**546,356.95**	**546,356.95**	**405,144.62**	**405,144.62**	**405,144.62**
	Licenses and Permits						
325-07	OVERSIZED LOAD PERMITS	150.00	0.00	450.00	0.00	0.00	0.00
	Licenses and Permits Totals	***150.00***	***0.00***	***450.00***	***0.00***	***0.00***	***0.00***
	Intergovernmental Federal						
330-51	FUEL TAX REIMB/FEDERAL EXCISE TAX	6,406.00	6,000.00	0.00	0.00	0.00	0.00
334-10	FLOOD CONTROL ALLOCATION	4,352.14	4,000.00	4,564.61	4,000.00	4,000.00	4,000.00
339-04	WASTE REDUCTION/RECYCLE GRANT AWARD	0.00	21,925.50	21,925.50	25,000.00	25,000.00	25,000.00
	Intergovernmental Federal Totals	***10,758.14***	***31,925.50***	***26,490.11***	***29,000.00***	***29,000.00***	***29,000.00***
	Intergovernmental State						
346-03	MOTOR VEHICLE FEE LB 271/STA	94,735.19	85,000.00	90,347.99	85,000.00	85,000.00	85,000.00
347-01	HIGHWAY/STREET ALLOCATION	1,326,073.84	1,349,570.00	1,343,068.32	1,343,068.32	1,343,068.32	1,343,068.32
	Intergovernmental State Totals	***1,420,809.03***	***1,434,570.00***	***1,433,416.31***	***1,428,068.32***	***1,428,068.32***	***1,428,068.32***
	County Treasurer						
361-03	MV Commission Extra Split ($6000)	1,639.79	1,500.00	1,633.95	1,500.00	1,500.00	1,500.00
	County Treasurer Totals	***1,639.79***	***1,500.00***	***1,633.95***	***1,500.00***	***1,500.00***	***1,500.00***
	Other Fees and Miscellaneous						
530-01	SALE OF SURPLUS PROPERTY-EQUIP	8,000.00	2,000.00	0.00	0.00	0.00	0.00
530-02	SALE OF USED OIL	0.00	0.00	352.00	100.00	100.00	100.00
530-03	SALE OF SURPLUS PROPERTY-MISC.	11,942.29	2,000.00	7,922.95	2,000.00	2,000.00	2,000.00
531-01	JUDGEMENTS & SETTLEMENTS	0.00	0.00	8,337.61	0.00	0.00	0.00
531-03	FUEL DIVIDENDS	433.10	500.00	647.94	500.00	500.00	500.00
532-03	REFUNDS MISCELLANEOUS	84.73	0.00	825.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***20,460.12***	***4,500.00***	***18,085.50***	***2,600.00***	***2,600.00***	***2,600.00***
	Transfers						
590-26	2023 Levied Tax Transfer from General	1,321,708.31	1,087,460.27	0.00	0.00	0.00	0.00
590-27	2024 Levied Tax Trans from General	0.00	0.00	1,087,460.27	0.00	0.00	0.00
590-28	2025 Levied Tax Trans General	0.00	0.00	0.00	1,229,179.63	1,229,179.63	1,254,179.63
	Transfers Totals	***1,321,708.31***	***1,087,460.27***	***1,087,460.27***	***1,229,179.63***	***1,229,179.63***	***1,254,179.63***
	TOTAL REVENUE AVAILABLE	**3,225,640.81**	**3,106,312.72**	**3,113,893.09**	**3,095,492.57**	**3,095,492.57**	**3,120,492.57**
	Less: EXPENDITURES	**2,679,283.86**	**3,106,312.72**	**2,708,748.47**			
	BALANCE FORWARD/CASH RESERVE	**546,356.95**	**0.00**	**405,144.62**			

NEMAHA COUNTY ROAD EQUIPMENT REVENUE

		Code	Description
		Fund	0301 Road Equipment
		Function	ALL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**272,958.64**	**52,699.39**	**52,699.39**	**124,517.55**	**124,517.55**	**124,517.55**
	Other Fees and Miscellaneous						
530-03	SALE OF SURPLUS PROPERTY MISC	10,840.00	160,000.00	189,695.90	160,000.00	160,000.00	160,000.00
	Other Fees and Miscellaneous Totals	***10,840.00***	***160,000.00***	***189,695.90***	***160,000.00***	***160,000.00***	***160,000.00***
	Transfers						
590-02	Interfund Transfers	0.00	0.00	200,000.00	0.00	0.00	0.00
590-03	TRANSFER FROM INHERITANCE FUNDS	200,000.00	200,000.00	0.00	200,000.00	200,000.00	200,000.00
	Transfers Totals	***200,000.00***	***200,000.00***	***200,000.00***	***200,000.00***	***200,000.00***	***200,000.00***
	TOTAL REVENUE AVAILABLE	**483,798.64**	**412,699.39**	**442,395.29**	**484,517.55**	**484,517.55**	**484,517.55**
	Less: EXPENDITURES	**431,099.25**	**412,699.39**	**317,877.74**			
	BALANCE FORWARD/CASH RESERVE	**52,699.39**	**0.00**	**124,517.55**			

NEMAHA COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM FUND REVENUE						Code	Description
					Fund	0650	Highway Bridge Buyback Program Fund
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**453,204.36**	**657,696.97**	**657,696.97**	**880,899.73**	**880,899.73**	**880,899.73**
	Intergovernmental State						
347-50	STP HIGHWAY STREET BUYBACK PROGRAM	122,734.85	115,469.45	115,469.45	0.00	119,182.96	119,182.96
347-60	HBP HIGHWAY BRIDGE BUYBACK PROGRAM	515,034.02	378,734.79	560,566.79	0.00	331,693.65	331,693.65
	Intergovernmental State Totals	***637,768.87***	***494,204.24***	***676,036.24***	***0.00***	***450,876.61***	***450,876.61***
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS	0.00	0.00	60,000.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***60,000.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**1,090,973.23**	**1,151,901.21**	**1,393,733.21**	**880,899.73**	**1,331,776.34**	**1,331,776.34**
	Less: EXPENDITURES	**433,276.26**	**1,151,901.21**	**512,833.48**			
	BALANCE FORWARD/CASH RESERVE	**657,696.97**	**0.00**	**880,899.73**			

NEMAHA COUNTY ROAD/BRIDGE IMPROVEMENT FUND REVENUE

						Code	Description
					Fund	0802	Road/Bridge Improvement Fund
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**557,592.28**	**0.00**	**0.00**	**75,000.00**	**75,000.00**	**75,000.00**
	Other Intergovernmental						
351-04	INTERLOCAL PAYMENT	0.00	0.00	75,000.00	0.00	0.00	0.00
	Other Intergovernmental Totals	***0.00***	***0.00***	***75,000.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**557,592.28**	**0.00**	**75,000.00**	**75,000.00**	**75,000.00**	**75,000.00**
	Less: EXPENDITURES	**557,592.28**	**0.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**75,000.00**			

NEMAHA COUNTY VISITORS PROMOTION FUND REVENUE

					Code	Description
				Fund	0990	Visitors Promotion Fund
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**20,254.27**	**23,925.30**	**23,925.30**	**14,765.19**	**14,765.19**	**14,765.19**
	Taxes						
315-03	LODGING (SALES TAX)	10,900.69	7,500.00	12,137.08	10,000.00	10,000.00	10,000.00
	Taxes Totals	***10,900.69***	***7,500.00***	***12,137.08***	***10,000.00***	***10,000.00***	***10,000.00***
	TOTAL REVENUE AVAILABLE	**31,154.96**	**31,425.30**	**36,062.38**	**24,765.19**	**24,765.19**	**24,765.19**
	Less: EXPENDITURES	**7,229.66**	**31,425.30**	**21,297.19**			
	BALANCE FORWARD/CASH RESERVE	**23,925.30**	**0.00**	**14,765.19**			

NEMAHA COUNTY VISITORS IMPROVEMENT FUND REVENUE

					Code	Description
				Fund	0995	Visitors Improvement Fund
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**25,116.13**	**8,752.64**	**8,752.64**	**19,506.83**	**19,506.83**	**19,506.83**
	Taxes						
315-04	VISITORS IMPROVEMENT SALES TAX	10,900.63	7,500.00	12,137.00	10,000.00	10,000.00	10,000.00
	Taxes Totals	***10,900.63***	***7,500.00***	***12,137.00***	***10,000.00***	***10,000.00***	***10,000.00***
	Transfers						
590-02	TRANSFERS	0.00	0.00	10,000.00	0.00	0.00	0.00
	Transfers Totals	***0.00***	***0.00***	***10,000.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**36,016.76**	**16,252.64**	**30,889.64**	**29,506.83**	**29,506.83**	**29,506.83**
	Less: EXPENDITURES	**27,264.12**	**16,252.64**	**11,382.81**			
	BALANCE FORWARD/CASH RESERVE	**8,752.64**	**0.00**	**19,506.83**			

NEMAHA COUNTY REGISTER DEEDS PRESERVATION FUND REVENUE

					Code	Description
				Fund	1150	Register Deeds Preservation Fund
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**4,081.83**	**3,848.51**	**3,848.51**	**2,447.92**	**2,447.92**	**2,447.92**
	Register of Deeds						
394-01	FILING AND RECORDING FEES	4,553.00	4,000.00	5,303.00	4,000.00	4,000.00	4,000.00
	Register of Deeds Totals	***4,553.00***	***4,000.00***	***5,303.00***	***4,000.00***	***4,000.00***	***4,000.00***
	TOTAL REVENUE AVAILABLE	**8,634.83**	**7,848.51**	**9,151.51**	**6,447.92**	**6,447.92**	**6,447.92**
	Less: EXPENDITURES	**4,786.32**	**7,848.51**	**6,703.59**			
	BALANCE FORWARD/CASH RESERVE	**3,848.51**	**0.00**	**2,447.92**			

NEMAHA COUNTY VACATION/SICK LEAVE CLAIM REVENUE

					Code	Description
				Fund	1285	Vacation/Sick Leave Claim
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**10,432.58**	**17,500.00**	**17,500.00**	**12,543.67**	**12,543.67**	**12,543.67**
	Transfers						
590-01	TRANSFER ROAD	2,216.81	0.00	0.00	0.00	0.00	0.00
590-02	TRANSFER FROM GENERAL	4,850.61	0.00	0.00	4,956.33	4,956.33	4,956.33
	Transfers Totals	***7,067.42***	***0.00***	***0.00***	***4,956.33***	***4,956.33***	***4,956.33***
	TOTAL REVENUE AVAILABLE	**17,500.00**	**17,500.00**	**17,500.00**	**17,500.00**	**17,500.00**	**17,500.00**
	Less: EXPENDITURES	**0.00**	**17,500.00**	**4,956.33**			
	BALANCE FORWARD/CASH RESERVE	**17,500.00**	**0.00**	**12,543.67**			

NEMAHA COUNTY VETERANS SERVICE AID FUND REVENUE

					Code	Description
				Fund	1900	Veterans Service Aid Fund
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Other Fees and Miscellaneous						
540-01	Veterans Aid Donations	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***0.00***	***10,000.00***	***10,000.00***	***10,000.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**0.00**	**0.00**	**10,000.00**	**10,000.00**	**10,000.00**
	Less: EXPENDITURES	**0.00**	**0.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

NEMAHA COUNTY VETERANS MEMORIAL FUND REVENUE

					Code	Description
				Fund	1901	Veterans Memorial Fund
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Transfers						
590-02	Interfund Transfers	0.00	0.00	0.00	34,254.17	34,254.17	34,254.17
	Transfers Totals	***0.00***	***0.00***	***0.00***	***34,254.17***	***34,254.17***	***34,254.17***
	TOTAL REVENUE AVAILABLE	**0.00**	**0.00**	**0.00**	**34,254.17**	**34,254.17**	**34,254.17**
	Less: EXPENDITURES	**0.00**	**0.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

NEMAHA COUNTY JUVENILE DIVERSION PROGRAM FUND REVENUE

					Code	Description
				Fund	2330	Juvenile Diversion Program Fund
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**35,491.75**	**34,613.11**	**34,613.11**	**31,309.16**	**31,309.16**	**31,309.16**
	County Attorney						
396-08	PRETRIAL DIVERSION FEES	1,425.00	0.00	1,100.00	0.00	0.00	0.00
	County Attorney Totals	***1,425.00***	***0.00***	***1,100.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**36,916.75**	**34,613.11**	**35,713.11**	**31,309.16**	**31,309.16**	**31,309.16**
	Less: EXPENDITURES	**2,303.64**	**34,613.11**	**4,403.95**			
	BALANCE FORWARD/CASH RESERVE	**34,613.11**	**0.00**	**31,309.16**			

NEMAHA COUNTY DIVERSION PROGRAM - LAW ENFORCEMENT REVENUE

					Code	Description
				Fund	2355	Diversion Program - Law Enforcement
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**DIVERSION PROGRAM S.T.O.P. FUND BAL**	1,899.65	2,349.65	2,349.65	3,549.65	3,549.65	3,549.65
	County Attorney						
396-08	STOP PROGRAM	450.00	400.00	1,200.00	800.00	800.00	800.00
	County Attorney Totals	*450.00*	*400.00*	*1,200.00*	*800.00*	*800.00*	*800.00*
	TOTAL REVENUE AVAILABLE	2,349.65	2,749.65	3,549.65	4,349.65	4,349.65	4,349.65
	Less: EXPENDITURES	0.00	2,749.65	0.00			
	BALANCE FORWARD/CASH RESERVE	2,349.65	0.00	3,549.65			

NEMAHA COUNTY FEDERAL DRUG LAW ENFORCEMENT FORFEITURE REVENUE

					Code	Description
				Fund	2410	Federal Drug Law Enforcement Forfeiture
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**500.00**	**500.00**	**500.00**	**500.00**	**500.00**	**500.00**
	Other Fees and Miscellaneous						
475-02	FED'L DRUG L ENF FORTEITURE-PROCEED	0.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00
	Other Fees and Miscellaneous Totals	***0.00***	***25,000.00***	***0.00***	***25,000.00***	***25,000.00***	***25,000.00***
	TOTAL REVENUE AVAILABLE	**500.00**	**25,500.00**	**500.00**	**25,500.00**	**25,500.00**	**25,500.00**
	Less: EXPENDITURES	**0.00**	**25,500.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**500.00**	**0.00**	**500.00**			

NEMAHA COUNTY CANINE (K-9) DOG FUND REVENUE

					Code	Description
				Fund	2430	Canine (K-9) Dog Fund
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**K-9 FUND BALANCE**	**47.23**	**47.23**	**47.23**	**47.23**	**47.23**	**47.23**
	County Sheriff						
395-14	CANINE	0.00	7,500.00	0.00	5,000.00	5,000.00	5,000.00
	County Sheriff Totals	***0.00***	***7,500.00***	***0.00***	***5,000.00***	***5,000.00***	***5,000.00***
	TOTAL REVENUE AVAILABLE	**47.23**	**7,547.23**	**47.23**	**5,047.23**	**5,047.23**	**5,047.23**
	Less: EXPENDITURES	**0.00**	**7,547.23**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**47.23**	**0.00**	**47.23**			

NEMAHA COUNTY FEDERAL CRIME GRANT FUND REVENUE

					Code	Description
				Fund	2506	Federal Crime Grant Fund
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FED CRIME GRANT NET FUND BAL**	**455.31**	**1.31**	**1.31**	**1,087.34**	**1,087.34**	**1,087.34**
	Intergovernmental Federal						
330-30	FED CRIME GRANT-CRIME COMMISSION	1,046.00	2,500.00	1,747.50	2,000.00	2,000.00	2,000.00
	Intergovernmental Federal Totals	***1,046.00***	***2,500.00***	***1,747.50***	***2,000.00***	***2,000.00***	***2,000.00***
	TOTAL REVENUE AVAILABLE	**1,501.31**	**2,501.31**	**1,748.81**	**3,087.34**	**3,087.34**	**3,087.34**
	Less: EXPENDITURES	**1,500.00**	**2,501.31**	**661.47**			
	BALANCE FORWARD/CASH RESERVE	**1.31**	**0.00**	**1,087.34**			

NEMAHA COUNTY 2019 FEDERAL DISASTER FUND REVENUE

					Code	Description
				Fund	2575	2019 Federal Disaster Fund
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**35,573.12**	**115,793.23**	**115,793.23**	**54,296.60**	**54,296.60**	**54,296.60**
	Intergovernmental Federal						
334-01	2019 Emergency Flood Relief FEMA	80,220.11	300,000.00	0.00	400,000.00	400,000.00	400,000.00
	Intergovernmental Federal Totals	***80,220.11***	***300,000.00***	***0.00***	***400,000.00***	***400,000.00***	***400,000.00***
	TOTAL REVENUE AVAILABLE	**115,793.23**	**415,793.23**	**115,793.23**	**454,296.60**	**454,296.60**	**454,296.60**
	Less: EXPENDITURES	**0.00**	**415,793.23**	**61,496.63**			
	BALANCE FORWARD/CASH RESERVE	**115,793.23**	**0.00**	**54,296.60**			

NEMAHA COUNTY AMERICAN RESCUE PLAN ACT REVENUE

					Code	Description
				Fund	2580	American Rescue Plan Act
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	FUND BALANCE	572,258.91	149,655.44	149,655.44	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	572,258.91	149,655.44	149,655.44	0.00	0.00	0.00
	Less: EXPENDITURES	422,603.47	149,655.44	149,655.44			
	BALANCE FORWARD/CASH RESERVE	149,655.44	0.00	0.00			

NEMAHA COUNTY INHERITANCE TAX FUND REVENUE

					Code	Description
				Fund	2700	Inheritance Tax Fund
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**Inheritance Tax**	**1,473,222.62**	**1,324,074.23**	**1,324,074.23**	**1,348,352.11**	**1,348,352.11**	**1,348,352.11**
	Taxes						
310-01	Inheritance Taxes	393,798.72	0.00	653,584.19	0.00	0.00	0.00
310-02	Inheritance Tax Interest	162.03	0.00	5,311.53	0.00	0.00	0.00
310-03	Penalty on Inheritance	0.00	0.00	684.02	0.00	0.00	0.00
	Taxes Totals	***393,960.75***	***0.00***	***659,579.74***	***0.00***	***0.00***	***0.00***
	Transfers						
590-01	Reimbursement from 2575	0.00	0.00	50,000.00	0.00	0.00	0.00
590-03	Transfer/Sheriff repayment Radio	0.00	0.00	57,696.40	0.00	0.00	0.00
590-04	Inheritance Tax Funds Reimbursement	0.00	0.00	10,490.12	0.00	0.00	0.00
	Transfers Totals	***0.00***	***0.00***	***118,186.52***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**1,867,183.37**	**1,324,074.23**	**2,101,840.49**	**1,348,352.11**	**1,348,352.11**	**1,348,352.11**
	Less: EXPENDITURES	**543,109.14**	**1,324,074.23**	**753,488.38**			
	BALANCE FORWARD/CASH RESERVE	**1,324,074.23**	**0.00**	**1,348,352.11**			

NEMAHA COUNTY 911 EMERGENCY MANAGEMENT REVENUE

					Code	Description
				Fund	2910	911 Emergency Management
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**5,695.61**	**10,961.83**	**10,961.83**	**58,292.18**	**58,292.18**	**58,292.18**
	County Sheriff						
395-09	911 SURCHARGE & EXPENSE	20,220.91	18,000.00	17,780.98	15,500.00	15,500.00	15,500.00
	County Sheriff Totals	***20,220.91***	***18,000.00***	***17,780.98***	***15,500.00***	***15,500.00***	***15,500.00***
	Other Fees and Miscellaneous						
520-02	911 TOWER NACO	0.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00
	Other Fees and Miscellaneous Totals	***0.00***	***250,000.00***	***0.00***	***250,000.00***	***250,000.00***	***250,000.00***
	Transfers						
590-01	Transfer	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
590-02	Transfer Journal Entry	10,000.00	14,114.69	14,114.69	0.00	0.00	0.00
590-03	Transfer Journal Entry	0.00	19,549.95	19,549.95	0.00	0.00	0.00
	Transfers Totals	***10,000.00***	***34,664.64***	***33,664.64***	***1,000.00***	***1,000.00***	***1,000.00***
	TOTAL REVENUE AVAILABLE	**35,916.52**	**313,626.47**	**62,407.45**	**324,792.18**	**324,792.18**	**324,792.18**
	Less: EXPENDITURES	**24,954.69**	**313,626.47**	**4,115.27**			
	BALANCE FORWARD/CASH RESERVE	**10,961.83**	**0.00**	**58,292.18**			

NEMAHA COUNTY 911 ENHANCED WIRELESS SERVICE FUND REVENUE

					Code	Description
				Fund	2913	911 Enhanced Wireless Service Fund
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**0.00**	**16,579.42**	**16,579.42**	**55,942.81**	**55,942.81**	**55,942.81**
	Intergovernmental State						
349-60	911 ENHANCED WIRELESS SERVICE	46,121.60	42,952.94	42,952.91	54,200.18	54,200.18	54,200.18
	Intergovernmental State Totals	***46,121.60***	***42,952.94***	***42,952.91***	***54,200.18***	***54,200.18***	***54,200.18***
	Transfers						
590-02	Transfer Journal Entry	0.00	178.32	178.32	0.00	0.00	0.00
	Transfers Totals	***0.00***	***178.32***	***178.32***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**46,121.60**	**59,710.68**	**59,710.65**	**110,142.99**	**110,142.99**	**110,142.99**
	Less: EXPENDITURES	**29,542.18**	**59,710.68**	**3,767.84**			
	BALANCE FORWARD/CASH RESERVE	**16,579.42**	**0.00**	**55,942.81**			

NEMAHA COUNTY 911 WIRELESS SERVICE HOLDING FUND REVENUE

					Code	Description
				Fund	2914	911 Wireless Service Holding Fund
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	NET FUND BALANCE	170,171.28	145,513.30	145,513.30	76,916.63	76,916.63	76,916.63
	TOTAL REVENUE AVAILABLE	170,171.28	145,513.30	145,513.30	76,916.63	76,916.63	76,916.63
	Less: EXPENDITURES	24,657.98	145,513.30	68,596.67			
	BALANCE FORWARD/CASH RESERVE	145,513.30	0.00	76,916.63			

NEMAHA COUNTY EMERGENCY MANAGEMENT FUND REVENUE

					Code	Description
				Fund	2915	Emergency Management Fund
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Other Fees and Miscellaneous						
408-03	Cooper Nuclear	0.00	0.00	0.00	106,894.67	106,894.67	106,894.67
408-04	Deployment Reimbursement	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***0.00***	***111,894.67***	***111,894.67***	***111,894.67***
	Transfers						
590-02	Interfund Transfers	0.00	0.00	0.00	10,932.91	10,932.91	10,932.91
	Transfers Totals	***0.00***	***0.00***	***0.00***	***10,932.91***	***10,932.91***	***10,932.91***
	TOTAL REVENUE AVAILABLE	**0.00**	**0.00**	**0.00**	**122,827.58**	**122,827.58**	**122,827.58**
	Less: EXPENDITURES	**0.00**	**0.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

NEMAHA COUNTY SE REGIONAL EMERGENCY MANAGEMENT REVENUE

						Code	Description
					Fund	2918	SE Regional Emergency Management
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**Fund Balance**	**0.00**	**0.00**	**0.00**	**1,535.91**	**1,535.91**	**1,535.91**
	Intergovernmental Federal						
339-01	Federal Grants SE Regional EMA	0.00	187,070.00	3,903.31	0.00	198,464.09	198,464.09
	Intergovernmental Federal Totals	***0.00***	***187,070.00***	***3,903.31***	***0.00***	***198,464.09***	***198,464.09***
	TOTAL REVENUE AVAILABLE	**0.00**	**187,070.00**	**3,903.31**	**1,535.91**	**200,000.00**	**200,000.00**
	Less: EXPENDITURES	**0.00**	**187,070.00**	**2,367.40**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**1,535.91**			

NEMAHA COUNTY LAW ENFORCEMENT OPERATING FUND REVENUE

		Code	Description
	Fund	2960	Law Enforcement Operating Fund
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	FUND BALANCE	71.00	71.00	71.00	71.00	71.00	71.00
	TOTAL REVENUE AVAILABLE	71.00	71.00	71.00	71.00	71.00	71.00
	Less: EXPENDITURES	0.00	71.00	0.00			
	BALANCE FORWARD/CASH RESERVE	71.00	0.00	71.00			

NEMAHA COUNTY JAIL COMMISSARY FUND REVENUE

					Code	Description
				Fund	2965	Jail Commissary Fund
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**14,440.82**	**19,248.44**	**19,248.44**	**23,079.14**	**23,079.14**	**23,079.14**
	County Jail						
397-21	SALE OF COMMISSARY ITEMS	8,334.96	6,000.00	6,169.70	6,000.00	6,000.00	6,000.00
	County Jail Totals	***8,334.96***	***6,000.00***	***6,169.70***	***6,000.00***	***6,000.00***	***6,000.00***
	TOTAL REVENUE AVAILABLE	**22,775.78**	**25,248.44**	**25,418.14**	**29,079.14**	**29,079.14**	**29,079.14**
	Less: EXPENDITURES	**3,527.34**	**25,248.44**	**2,339.00**			
	BALANCE FORWARD/CASH RESERVE	**19,248.44**	**0.00**	**23,079.14**			

NEMAHA COUNTY COUNTY BUILDINGS IMPROVEMENT FUND REVENUE

					Code	Description
				Fund	4050	County Buildings Improvement Fund
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	63,071.45	62,473.53	62,473.53	122,473.53	122,473.53	122,473.53
	Transfers						
590-01	INTER FUND TRANSFER	0.00	0.00	50,000.00	0.00	0.00	0.00
590-02	Transfer Journal Entry	0.00	10,000.00	10,000.00	0.00	0.00	0.00
	Transfers Totals	***0.00***	***10,000.00***	***60,000.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**63,071.45**	**72,473.53**	**122,473.53**	**122,473.53**	**122,473.53**	**122,473.53**
	Less: EXPENDITURES	**597.92**	**72,473.53**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**62,473.53**	**0.00**	**122,473.53**			

NEMAHA COUNTY 911 EMERGENCY COMMUNICATION STUDY REVENUE

					Code	Description
				Fund	4600	911 Emergency Communication Study
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**32,830.78**	**1,000.00**	**1,000.00**	**2,029.06**	**2,029.06**	**2,029.06**
	Other Intergovernmental						
352-01	CASS COUNTY 911	55.44	100.00	141.94	300.00	300.00	300.00
352-03	FILLMORE COUNTY 911	55.44	100.00	141.94	300.00	300.00	300.00
352-04	CITY OF BEATRICE 911	110.88	150.00	204.94	300.00	300.00	300.00
352-05	JEFFERSON COUNTY 911	55.44	100.00	141.94	300.00	300.00	300.00
352-06	JOHNSON/PAWNEE COUNTIES 911	110.88	150.00	283.88	300.00	300.00	300.00
352-07	CITY OF LINCOLN 911	55.44	100.00	141.94	300.00	300.00	300.00
352-08	OTOE COUNTY 911	55.44	100.00	141.94	300.00	300.00	300.00
352-09	NEMAHA COUNTY 911	55.44	100.00	141.94	300.00	300.00	300.00
352-10	CITY OF FALLS CITY 911	55.44	100.00	141.94	300.00	300.00	300.00
352-11	SALINE COUNTY 911	162.22	200.00	141.94	300.00	300.00	300.00
352-12	CITY OF SEWARD 911	55.44	100.00	141.94	300.00	300.00	300.00
352-13	THAYER COUNTY 911	55.44	100.00	141.94	300.00	300.00	300.00
352-14	YORK COUNTY 911	55.44	100.00	141.94	300.00	300.00	300.00
352-15	NUCKOLLS COUNTY 911	55.44	100.00	63.00	300.00	300.00	300.00
352-16	CLAY COUNTY 911	55.44	100.00	141.94	300.00	300.00	300.00
352-17	CITY OF HASTINGS 911	55.44	100.00	141.94	300.00	300.00	300.00
352-18	WEBSTER COUNTY 911	0.00	0.00	78.94	300.00	300.00	300.00
	Other Intergovernmental Totals	***1,104.70***	***1,800.00***	***2,475.98***	***5,100.00***	***5,100.00***	***5,100.00***
	TOTAL REVENUE AVAILABLE	**33,935.48**	**2,800.00**	**3,475.98**	**7,129.06**	**7,129.06**	**7,129.06**
	Less: EXPENDITURES	**32,935.48**	**2,800.00**	**1,446.92**			
	BALANCE FORWARD/CASH RESERVE	**1,000.00**	**0.00**	**2,029.06**			

NEMAHA COUNTY OTHER CAPITAL PROJECTS FUND REVENUE

					Code	Description
				Fund	4601	Other Capital Projects Fund
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**277,955.60**	**266,786.33**	**266,786.33**	**275,457.90**	**275,457.90**	**275,457.90**
	Other Fees and Miscellaneous						
540-02	Sheriff Misc Revenue Vehicles	0.00	0.00	500.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***500.00***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	Transfer Journal Entry	53,842.96	-43,842.96	84,657.04	0.00	0.00	0.00
	Transfers Totals	***53,842.96***	***-43,842.96***	***84,657.04***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**331,798.56**	**222,943.37**	**351,943.37**	**275,457.90**	**275,457.90**	**275,457.90**
	Less: EXPENDITURES	**65,012.23**	**222,943.37**	**76,485.47**			
	BALANCE FORWARD/CASH RESERVE	**266,786.33**	**0.00**	**275,457.90**			

Resolution 2025-21

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF NEMAHA, NEBRASKA

Whereas, a proposed Nemaha County Budget for the Fiscal Year July 1, 2025 to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the Board of Commissioners of the County of Nemaha on the 27th day of August, 2025.

Now Therefore Be It Resolved by the Board of Commissioners of the County of Nemaha, Nebraska as follows:

Section 1: That the budget for the Fiscal Year July 1, 2025 to June 30, 2026 as categorically evidenced by the Budget Document be, and the same hereby is adopted as the Budget for the County of Nemaha, Nebraska for said fiscal year.

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

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

Adopted and passed this 24th day of September, 2025.

Board of Commissioners, County of Nemaha, Nebraska

Commissioner District #1

Commissioner District #2

Commissioner District #3

Attest:
Nemaha County Clerk

COUNTY CLERK OF NEMAHA COUNTY, NE SEAL

Resolution 2025-22

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE

COUNTY OF NEMAHA, NEBRASKA

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

Whereas, the Board of Commissioners of the County of Nemaha, Nebraska held a Special Public Hearing was held as required by law on Wednesday September 10, 2025 at 10:30 a.m. to hear and consider comments concerning the property tax rate request for the Fiscal Year 2025-2026; and

Now, Therefore, the Governing Body of Nemaha County resolves that:

1. The 2025-2026 property tax request be set at: General Fund $4,800,904.79

2. The total assessed value of property differs from last year's total assessed value by 11.63%.

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 0.269197 per $100 of assessed value.

4. Nemaha County proposes to adopt a property tax request that will cause its tax rate to be **0.278704** per $100.00 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Nemaha County will increase last year's budget by 7.97%.

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

Motion by Mellage, Seconded by Hall to adopt Resolution 2025-22
Roll call: 3 Yes _____No _____ Abstained _____Absent
Resolution adopted, signed and billed as adopted.

Dated this 24th day of September, 2025.

Board of Commissioners of the County of Nemaha, State of Nebraska

Commissioner District #1

Commissioner District #2

Commissioner District #3

Attest:
Nemaha County Clerk

SEAL