2025 - 2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
PHELPS 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		4,380,360.00	4,380,360.00
LIBRARY		152,500.00	152,500.00
BUILDING		63,000.00	63,000.00
Total All Funds	0.00	4,595,860.00	4,595,860.00

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
OCT 01 2025
STATE OF NEBRASKA

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	3,177,670,220

(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

PHELPS COUNTY
CORRESPONDENCE INFORMATION

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

NAME	Phelps County
ADDRESS	715 5th Ave
CITY & ZIP CODE	Holdrege 68949
TELEPHONE	(308) 995-4469
WEBSITE	phelpscounty.ne.gov

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Dennis Ostgren	Sally J. Fox	Robert L. Dunaway, CPA
TITLE / FIRM NAME	Chairperson	County Clerk	Robert L. Dunaway, CPA
TELEPHONE	308 991-2074	(308)995-4469	(308)995-4121
EMAIL ADDRESS	dennis.ostgren@phelpscone.org	clerk@phelpscone.org	rdunawaycpa@msn.com

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

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

Phelps 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)	$ 4,480,860.00	
Less: Prior Year Exceptions Utilized (Will all be zero for 2025-2026 budget because first year new cap)			
Approved Bonds *(prior year Line 16)*	(2)	0.00	
Emergency Response *(prior year Line 17)*	(3)	0.00	
Public Safety Services *(prior year Line 18)*	(4)	0.00	
County Attorneys *(prior year Line 19)*	(5)	0.00	
County Public Defenders *(prior year Line 20)*	(6)	0.00	
Response to Public Safety Threat *(prior year Line 21)*	(7)	0.00	
Public Safety Interlocal Agreements *(prior year Line 22)*	(8)	0.00	
Voter Approved Increase *(prior year Line 23)*	(9)	0.00	
Unused Authority used in the prior year *(prior year Line 24)*	(10)	0.00	
TOTAL Prior Year Exceptions Utilized (total Line 2 through 10)	**(11)**	**0.00**	
Preliminary Property Tax Request Authority (Line 1 - Line 11)			**(12) 4,480,860.00**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 4,329,244.76 (13)

Growth Percentage per County Assessor

17,007,232.00 (2025 Growth Value) / 2,828,081,049.00 (2024 Total Valuation) = 0.60% (14a)

26,034.78 Increase due to Growth (14)

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

Inflation Percentage

5.17% (15a)

223,821.95 Increase due to Inflation (15)

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

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

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

Total Exceptions Utilized *(Total lines 16 through 24)*	(25)	0.00
2025-2026 Total Property Tax Request Authority *(Total Lines 12, 14, 15, 25)*	(26)	4,730,716.73
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	4,595,860.00
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, Line 3)* *(Line 26 minus 27, MUST be greater than or equal to $0.00)*	(28)	134,856.73

Phelps 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)	$ 216,462.24
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)	134,856.73
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	351,318.97

Schedule 2 - Declared Emergency Exception Certification

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

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

Schedule 3 - Description of Public Safety Services Exception

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

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

PHELPS 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)	$4,480,860.00
Base Limitation Percent Increase (2%)	2.00%	(2)	
Real Growth Percentage Increase $17,007,232.00 (2025 Real Growth Value per Assessor) / $2,828,081,049.00 (Prior Year Total Valuation per Assessor) =	0.60%	(3)	
Total Allowable Growth Percentage Increase (Line 2 + Line 3)		(4)	2.60%
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)		(5)	$116,502.36
TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)		(6)	$4,597,362.36

Actual Property Tax Request

2025 - 2026 ACTUAL Total Property Tax Request *(Total Personal and Real Property Required from Cover Page)*		(7)	$4,595,860.00

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

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

PHELPS 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	4,380,360.00	-	3,177,670,220	0.137848	0.000000
LIBRARY	152,500.00	-	2,665,299,739	0.005722	0.000000
BUILDING	63,000.00	-	3,177,670,220	0.001983	0.000000
Total County Budgeted Countywide Entities				**0.145553**	
Other Countywide Entities					
Ag Society				0.005115	
Historical Society				0.002998	
Total Countywide Levy				**0.153666**	
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			820,462	0.025820	
Other entities property taxes designated for interlocal agreements			0	0.000000	
Total County Levy Authority (Cannot exceed 50 cents)				**0.475820**	**(1)**
Levy Limit Analysis					
Countywide Levy				0.153666	
Fire District - Largest General Levy Authority granted by the County Board				0.014928	
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				**0.168594**	**(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.

PHELPS COUNTY
County Treasurer Summary of Uncollected Taxes

Tax Year	Amount
2024	$7,081,689.09
2023	$12,663.96
2022	$5,241.93

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Phelps County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
University of Nebraska Extension Serv	2/15/2022 to 2/14/2027 automatic renewal	Administration
Regional Governing Board Region 3	7/2024-6/2026 automatic renewal annually	Behavoioral Health Services
Adams, Buffalo, Kearney & Hall Counties	8/2023 - 7/2028 automatic renewal annual	Central Nebraska Drug Court
Nebraska Dept. of Health & Human Sev	10/2016-9/2018 automatic renewal annual	Child Support Enforcement Title IV-D
Adams County	7/2025 annual renewal	cooperative law enforcement
Multiple Nebraska Counties	7/2010-6/2015 automatic renewal annually	Cooperative Public Safety Services
Village of Bertrand	11/5/2013 Perpetual	County Line Road Maintenance
Buffalo County	1/2010-9/2011 automatic renewal annually	Domestic Violence Prosecution
City of Holdrege	1/2024 automatic renewal annually	E-911 Services
Phelps County Dev. Corp.	1/1998-9/1999 automatic renewal annually	Economic Development
City of Holdrege	11/3/2022 annual renewal	Information technology services
NIRMA	7/2024-6/2027 automatic renewal annual	Insurance
Cooperative Public Safety Service	11/2004-10/2005 automatic renewal annual	Interoperable Radio System
Kearney,Franklin,Harlan,Webster,Clay, Ada	7/2018-6/2019 automatic renewal annually	Juvenile Services
Holdrege/Phelps County Public Library	6/7/2024 to 6/7/2034 annually	Library Services
Adams County	8/2003-8/2004 automatic renewal annually	Mental Health Board
Central Platte NRD, Tri-Basin NRD,	8/2011 perpetual until cancellation	Platte Rive Ice Jam Removal

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Phelps County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
City of Holdrege	3/2019perpetual until separate agreement	Road Improvement/Maintenace
Multiple counties & cities	1/2022-12/2027 automatic renewal annual	South Central Area Law Enforcement Ser
Lancaster County	6/2017 Perpetual until cancellation	Youth Services Center

PHELPS COUNTY

BUDGET MESSAGE

The budget for the fiscal year ending June 30, 2026 with few exceptions, is consistent with that of the previous year. The County Board's objective is to provide for the needs of the County in an efficient and fiscally responsible manner. This year's budget will increase the operating budget by 8.10%, primarily due to the effects of inflation on anticipated spending.

This year's property tax request of $4,595,860, is $115,000 higher than last year's request. The 2025 property tax rate will be 0.145553, a decrease of 8.77% from last year, primarily attributable to a corresponding increase in valuation.

The following is a list of all petty cash amounts authorized by the County Board: County Court $200; County Treasurer $125; County Sheriff $40; County Assessor $25; County Clerk $17; and Clerk of the District Court $20.

Dennis Ostgren
Chairperson of County Board

STATE OF NEBRASKA)
) ss
PHELPS COUNTY)

A copy of the foregoing notice as

PHELPS COUNTY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing body will meet on the 23rd day of September 2025 at 9:00 AM at the Phelps County Courthouse, 715 5th Ave, Holdrege, 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	7,641,726.64	8,483,586.42	10,996,015.00	1,761,590.00	8,377,245.00	4,380,360.00
ROAD	3,228,821.83	3,260,784.99	4,083,450.00	400,000.00	4,483,450.00	0.00
ROAD ESCROW	0.00	251,041.62	2,177,789.00	0.00	2,177,789.00	0.00
HIGHWAY BRIDGE BUYBACK PROGRAM FUND	218,188.10	87,853.68	585,853.00	0.00	585,853.00	0.00
VISITOR'S PROMOTION	37,514.93	44,294.34	58,885.00	15,150.00	74,035.00	0.00
VISITORS IMPROVEMENT	55,456.34	77,682.77	78,000.00	6,425.00	84,425.00	0.00
ROD PRESERVATION & MODERIZATION	5,275.25	3,788.32	20,320.00	6,886.00	27,206.00	0.00
SELF HEALTH INSURANCE	112,245.52	117,574.08	150,000.00	0.00	150,000.00	0.00
SOLDIERS AND SAILORS REQUIREMENTS	4,490.04	2,302.05	38,644.00	0.00	38,644.00	0.00
LIBRARY	147,093.76	152,500.00	152,500.00	3,061.00	3,061.00	152,500.00
OPIOD RECOVER SETTLEMENTS	702.58	0.00	44,259.00	0.00	44,259.00	0.00
STOP	0.00	0.00	10,196.00	1,201.00	11,397.00	0.00
DRUG LAW ENFORCEMENT & EDUCATION	0.00	0.00	680.00	0.00	680.00	0.00
COVID AMERICAN RESCUE PLAN	596,591.86	100,000.00	32,277.00	0.00	32,277.00	0.00
Local Assistance & Tribal Consist.	53,579.17	46,420.83	0.00	0.00	0.00	0.00
INHERITANCE TAX	1,000,750.04	897,985.39	5,865,973.00	0.00	5,865,973.00	0.00
COMMISSARY FUND	102,921.07	124,987.35	300,000.00	0.00	300,000.00	0.00
BUILDING	173,607.76	216,422.18	350,000.00	0.00	287,000.00	63,000.00
NOXIOUS WEED	45,914.72	62,718.98	89,300.00	35,000.00	124,300.00	0.00
GRAND TOTAL	13,424,879.61	13,929,943.00	25,034,141.00	2,229,313.00	22,667,594.00	4,595,860.00
Unused Property Tax Request Authority available for next year						351,318.97

5.

Amy S. Denton

Notary Public

Proof of Publication

STATE OF NEBRASKA)
) ss
PHELPS COUNTY)

A copy of the foregoing notice as per clipping attached was published weekly in the regular and entire issue of the Holdreges Daily Citizen. A legal newspaper published under the Statutes of the State of Nebraska. Published Mon., Tues., and Thurs. in Holdrege, Phelps County, Nebraska, and not in any supplement thereof 1 consecutive weeks. The date(s) appointed is follows:

Thursday, September 18, 2025

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5.

Amy S. Denton
Notary Public

(SEAL)

GENERAL NOTARY- State of Nebraska
AMY S DENTON
My Comm. Exp. March 25, 2029

My Commission expires 03-25-2029

Printer's Fee $ 83.46

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...ce of the meeting
...ied in the Holdrege
...e city's designat-
... for giving notice,
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...osted on the city's
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...e Mayor and Coun-
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...Jensen announced,
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...9th, 2025, regular

and Waiver, followed by a second from Councilmember Wiese. Roll call aye: Wiese, Tiller, Arp, Warren, Aaron Johnson, Fuecker, Ben Johnson and Smith. Nay: none. Abstaining: none. Absent: none. Motion carried. Councilmember Wiese seconded a motion by Councilmember Smith to approve the IBEW Local #1597 Acceptance and Waiver. Roll call aye: Wiese, Tiller, Arp, Warren, Aaron Johnson, Fuecker, Ben Johnson and Smith. Nay: none. Abstaining: none. Absent: none. Motion carried. Councilmember Ben Johnson motioned to adopt Resolution 2025-07, resolving a two percent increase to the City of Holdrege Wage and Salary Schedule for the fiscal year ending September 30th, 2026. Councilmember Aaron Johnson seconded the motion. Roll call aye: Smith, Wiese, Tiller, Arp, Warren, Aaron Johnson, Fuecker and Ben Johnson. Nay: none. Abstaining: none. Absent: none. Motion carried.

of 412 Logan were still in the process of turning over that property to the City and that he would soon begin legal proceedings on the Rags to Riches property. Mr. O'Brien also praised CSO Espinoza's performance and said that he would be working to improve the City's scooter ordinance. Councilmember Smith updated members on the flagpole and other complementary projects in the Veterans Memorial. Councilmember Ben Johnson inquired about the progress of the skate park project. Administrator Rector explained that he and Lance [Municipal Services Superintendent Lance Steinshouer] had been working on potential locations and would present a couple of options to the Council. Councilmember Fuecker inquired about delays in action on weed and litter violations. Administrator Rector explained that some situations worsened between CSOs, and that the City had transi-

...assifieds

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PREPARE FOR power outages ... Home Standby Generator Act pov...

PHELPS COUNTY

RESOLUTION OF ADOPTION AND APPROPRIATIONS

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

NOW, THEREFORE, BE IT RESOLVED, by the Board of COMMISSIONERS of Phelps County, Nebraska as follows:

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

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

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

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

COUNTY BOARD	
RUSSELL CRUISE	THERESA PULS
MATTHEW GREGG	RICK STREETER
BARBARA MALM	
THOMAS NUTT	
DENNIS OSTGREN	

RESOLUTION NO. 25-12

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

NOW, THEREFORE, be it resolved, by the Board of Commissioners of Phelps County, Nebraska, as follows:

SECTION 1. That the Budget for the Fiscal Year July 1, 2025, to June 30, 2026, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for Phelps County for said Fiscal Year.

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

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

After discussion, Commissioner Gregg moved for the adoption of the aforestated Resolution No. 25-12 as set forth above, which motion was seconded by Commissioner Puls and said Resolution was adopted upon a roll call vote of the Phelps County Board of Commissioners with the following Commissioners voting "yes:"

Dennis Carlson
Barbara Molzer
Theresa Puls
Matthew Lyon
Tom
Kirk Streeter
Russell Cruise

And the following Commissioners voting "no."

I, Sally Fox, County Clerk of Phelps County, Nebraska, do hereby certify that the foregoing is a true and correct copy of the proceedings and Resolution No. 25-12 adopted at the September 23, 2025, Board meeting.

(SEAL) PHELPS COUNTY COUNTY CLERK'S OFFICIAL SEAL HOLDREGE, NEBR.

Sally Fox

Sally Fox, Phelps County Clerk

PHELPS COUNTY

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ROAD ESCROW	0.00	251,041.62	2,177,789.00	0.00	2,177,789.00	0.00
HIGHWAY BRIDGE BUYBACK PROGRAM FUND	218,188.10	87,853.68	585,853.00	0.00	585,853.00	0.00
VISITOR'S PROMOTION	37,514.93	44,294.34	58,885.00	15,150.00	74,035.00	0.00
VISITORS IMPROVEMENT	55,456.34	77,682.77	78,000.00	6,425.00	84,425.00	0.00
ROD PRESERVATION & MODERIZATION	5,275.25	3,788.32	20,320.00	6,886.00	27,206.00	0.00
SELF HEALTH INSURANCE	112,245.52	117,574.08	150,000.00	0.00	150,000.00	0.00
SOLDIERS AND SAILORS REQUIREMENTS	4,490.04	2,302.05	38,644.00	0.00	38,644.00	0.00
LIBRARY	147,093.76	152,500.00	152,500.00	3,061.00	3,061.00	152,500.00
OPIOD RECOVER SETTLEMENTS	702.58	0.00	44,259.00	0.00	44,259.00	0.00
STOP	0.00	0.00	10,196.00	1,201.00	11,397.00	0.00
DRUG LAW ENFORCEMENT & EDUCATION	0.00	0.00	680.00	0.00	680.00	0.00
COVID AMERICAN RESCUE PLAN	596,591.86	100,000.00	32,277.00	0.00	32,277.00	0.00
Local Assistance & Tribal Consist.	53,579.17	46,420.83	0.00	0.00	0.00	0.00
INHERITANCE TAX	1,000,750.04	897,985.39	5,865,973.00	0.00	5,865,973.00	0.00
COMMISSARY FUND	102,921.07	124,987.35	300,000.00	0.00	300,000.00	0.00
BUILDING	173,607.76	216,422.18	350,000.00	0.00	287,000.00	63,000.00
NOXIOUS WEED	45,914.72	62,718.98	89,300.00	35,000.00	124,300.00	0.00
GRAND TOTAL	**13,424,879.61**	**13,929,943.00**	**25,034,141.00**	**2,229,313.00**	**22,667,594.00**	**4,595,860.00**
Unused Property Tax Request Authority available for next year						**351,318.97**

PHELPS COUNTY

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 23rd day of September 2025 at 9:15 AM at the Phelps County Courthouse, 715 5th Ave, Holdrege, 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	23,157,435.00	25,034,141.00	8.10%
Property Tax Request	4,480,860.00	4,595,860.00	2.57%
Valuation	2,828,081,049.00	3,177,670,220.00	12.36%
Tax Rate	0.159547	0.145553	-8.77%
Tax Rate if Prior Tax Request was at Current Valuation	0.141011		

PHELPS COUNTY

Summary of All Funds

	Actual 2023-2024 (1)	Actual 2024-2025 (2)	Requested 2025-2026 (3)	Proposed 2025-2026 (4)	Adopted 2025-2026 (5)
Disbursements and Transfers:					
Personal Services	5,937,307.09	6,288,418.10	6,936,847.00	6,936,847.00	6,936,847.00
Operating Expenses	2,880,972.51	2,987,645.47	3,631,387.92	3,631,387.92	3,631,387.92
Supplies And Materials	986,231.27	1,112,491.08	1,791,450.00	1,791,450.00	1,791,450.00
Equipment Rental	37,955.24	41,576.44	53,350.00	53,350.00	53,350.00
Capital Outlay	1,882,222.70	1,587,626.39	5,662,426.00	5,662,426.00	5,662,426.00
Debt Service	0.00	0.00	0.00	0.00	0.00
Transfers Out	1,700,190.80	1,912,185.52	6,958,680.08	6,958,680.08	6,958,680.08
Total Disbursements and Transfers	13,424,879.61	13,929,943.00	25,034,141.00	25,034,141.00	25,034,141.00
Balance, Receipts and Transfers:					
Net Cash Balance	12,310,293.57	11,192,032.17	9,973,009.52	9,973,009.52	9,973,009.52
Intergovernmental Federal	219,500.80	289,608.44	120,000.55	120,000.55	120,000.55
Intergovernmental State	3,271,850.40	3,889,388.21	3,077,310.67	3,077,310.67	3,077,310.67
Intergovernmental Local	3,139,614.10	2,641,723.92	2,538,593.18	2,538,593.18	2,538,593.18
Personal and Real Property Taxes	3,975,462.11	3,978,014.26	4,595,860.00	4,595,860.00	4,595,860.00
Transfers In	1,700,190.80	1,912,185.52	6,958,680.08	6,958,680.08	6,958,680.08
Total Resources Available	24,616,911.78	23,902,952.52	27,263,454.00	27,263,454.00	27,263,454.00
Balance Forward/Cash Reserve	11,192,032.17	9,973,009.52	2,229,313.00	2,229,313.00	2,229,313.00
Cash Reserve Percentage					18%

15 Cent Report 2025/2026 LEVIES		SINKING FIRE FUND	HISTORICAL SOCIETY	FIRE DISTRICTS	AGR. SOCIETY	AGR SOCIETY BUILDING	FIRE BOND	TOTAL 0.150000	COUNTY	TOTAL
4D-5	WESTSIDE		0.003000		0.004586	0.000529		0.008115	0.145552	0.153667
44-6	SHERIDAN	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.021020	0.145552	0.166572
44-6	PRAIRIE	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255
44-0	HOLDREGE		0.003000		0.004586	0.001189		0.008775	**0.139831**	0.148606
44-6	ROCKFALLS-INDUS	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255
44-6	ATLANTA	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255
54-2	WESTSIDE	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.048703	0.145552	0.194255
54-5	WESTSIDE		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327
54-2	GARFIELD	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255
54-2	UNION	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255
54-4	ROCKFALLS-INDUS	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.048703	0.145552	0.194255
54-2	ROCKFALLS-INDUS	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255
54-0	BERTRAND 4-B		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327
54-0	BERTRAND 11-B		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327
55-4	WILLIAMSBURG	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.048703	0.145552	0.194255
55-4	WESTMARK	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255
55-4	LAIRD	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255
55-2	UNION	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255
55-2	GARFIELD	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255
55-4	ROCKFALLS-INDUS	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255
55-6	ROCKFALLS-INDUS	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255
55-6	ATLANTA	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255
55-0	LOOMIS		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327
74H-1	DIVIDE	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255
74H-1	SHERIDAN	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255
74H-1	LAKE	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255
74H-1	ANDERSON	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255
74H-0	FUNK		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327
74A-1	LAKE	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255
74A-1	ANDERSON	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255
74A-0	FUNK		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327
74A-1	DIVIDE	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255
7B-7	COTTONWOOD		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327
9B-7	COTTONWOOD		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327

9B-7	WILLIAMSBURG		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327	
R1-1	ANDERSON	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255	
R1-1	DIVIDE	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255	
R1-1	LAKE	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255	
R2-1	LAKE	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255	
R2-3	LAKE		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327	
R4H-4	WILLIAMSBURG	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R4H-5	WILLIAMSBURG		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327	
R4H-4	WESTMARK	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R4H-6	CENTER	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R4H-7	WILLIAMSBURG		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327	
R4H-7	COTTONWOOD		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327	
R4H-1	CENTER	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255	
R4H-1	ANDERSON	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255	
R4E-4	WILLIAMSBURG	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R4E-5	WILLIAMSBURG		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327	
R4E-4	WESTMARK	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R4E-6	CENTER	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R4E-7	WILLIAMSBURG		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327	
R4E-7	COTTONWOOD		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327	
R4E-1	CENTER	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255	
R4E-1	ANDERSON	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255	
R4L-4	WILLIAMSBURG	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R4L-5	WILLIAMSBURG		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327	
R4L-4	WESTMARK	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R4L-6	CENTER	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R4L-7	WILLIAMSBURG		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327	
R4L-1	CENTER	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255	
R4L-1	ANDERSON	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255	
R40-4	WILLIAMSBURG	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R40-5	WILLIAMSBURG		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327	
R40-7	WILLIAMSBURG		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327	
R4K-5	WILLIAMSBURG		0.003000		0.004586	0.001189		0.008775	0.145552	0.154327	
R4K-1	ANDERSON	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255	
44-4	WESTMARK NO BOI	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
44-1	SHERIDAN NO BONI	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255	
44-6	SHERIDAN NO BONI	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	

44-1	CENTER NO BOND	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255	
44-6	CENTER NO BOND	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
44-4	LAIRD NO BOND	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
55-1	SHERIDAN	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255	
55-6	SHERIDAN	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
55-1	CENTER	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255	
55-6	CENTER	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.048703	0.145552	0.194255	
R7H-6	ATLANTA	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R7H-1	SHERIDAN	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255	
R7H-6	SHERIDAN	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R7H-6	PRAIRIE	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R7H-4	LAIRD	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R7H-6	ROCKFALLS-INDUS	0.011263	0.003000	0.003665	0.004586	0.001189		0.023703	0.145552	0.169255	
R7H-4	ROCKFALLS-INDUS	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R7L-6	ATLANTA	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R7L-1	SHERIDAN	0.007089	0.003000	0.007839	0.004586	0.001189		0.023703	0.145552	0.169255	
R7L-6	PRAIRIE	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R7L-4	LAIRD	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R7L-6	ROCKFALLS-INDUS	0.011263	0.003000	0.003665	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
R7L-4	ROCKFALLS-INDUS	0.007089	0.003000	0.007839	0.004586	0.001189	0.025000	0.023703	0.145552	0.169255	
		0.565532	0.273000	0.449572	0.417326	0.107539	1.075	1.910286	13.23951	15.1498	
								1.910286			

AMENDED RESOLUTION NO. **25-11**

WHEREAS Nebraska State Statute #77-3443(3) requires all political subdivisions subject to county levy authority to submit a preliminary request for Tax requirement to the county board; and

WHEREAS, The Board of Commissioners of Phelps County, Nebraska, is the levy authority for said political subdivision and acknowledges receipt of a preliminary request for a tax requirement from the following Boards as listed:

	REQUEST		REQUEST
Funk Fire District #1	$42,696.00	Phelps-Gosper Fire Dist. #2	$62,863.00
Sinking Fund	$38,609.00	Sinking Fund	$56,850.00
		Bond	$200,484.00
Loomis Fire Dist. #4	$50,483.00	Holdrege Fire Dist. #6	$ 27,775.00
Sinking Fund	$45,654.00	Sinking Fund	$85,354.00
Bond	$161,001.00	Bond	$189,458.00
Agricultural Society General	$145,725.36	Historical Society	$95,268.00
Building Fund	$16,804.49		

WHEREAS, the Board of Commissioners of Phelps County, Nebraska, has considered the preliminary tax requirement of said political subdivisions and hereby finds that they should receive levy authority.

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of Phelps County, Nebraska, that the above listed tax requirements are granted by the county to the listed Boards for the Fiscal year 2025-2026.

The County Board grants the authority to the Political Subdivisions to levy an amount to generate proceeds to fund said Tax Requirements.

After a discussion Commissioners Gregg moved for the adoption of the aforesaid Resolution as set forth above, which motion was seconded by Commissioners Puls. Said Resolution was adopted upon a roll call vote of the Board with the following voting yes.

Dennis Colgan
Barbara Malm
Theresa Puls
Matthew Gregg
Tim
Rick Streeter
Russ Creisa

And the following commissioners voting no:

_____ _____

Dated this 16th day of September, 2025

PHELPS COUNTY COUNTY CLERK'S OFFICIAL SEAL HOLDREGE, NEBR.

Attest: Sally Fox
Sally Fox
Phelps County Clerk

RESOLUTION NO. **25-11**

WHEREAS Nebraska State Statute #77-3443(3) requires all political subdivisions subject to county levy authority to submit a preliminary request for Tax requirement to the county board; and

WHEREAS, The Board of Commissioners of Phelps County, Nebraska, is the levy authority for said political subdivision and acknowledges receipt of a preliminary request for a tax requirement from the following Boards as listed:

	REQUEST		REQUEST
Funk Fire District #1	$42,696.00	Phelps-Gosper Fire Dist. #2	$62,863.00
Sinking Fund	$38,609.00	Sinking Fund	$56,850.00
		Bond	$200,484.00
Loomis Fire Dist. #4	$50,483.00	Holdrege Fire Dist. #6	$ 27,775.00
Sinking Fund	$45,654.00	Sinking Fund	$85,354.00
Bond	$161,001.00	Bond	$189,458.00
Agricultural Society General	$145,725.36	Historical Society	$96,000.00
Building Fund	$16,804.49		

WHEREAS, the Board of Commissioners of Phelps County, Nebraska, has considered the preliminary tax requirement of said political subdivisions and hereby finds that they should receive levy authority.

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of Phelps County, Nebraska, that the above listed tax requirements are granted by the county to the listed Boards for the Fiscal year 2025-2026.

The County Board grants the authority to the Political Subdivisions to levy an amount to generate proceeds to fund said Tax Requirements.

After a discussion Commissioners Streeter moved for the adoption of the aforesaid Resolution as set forth above, which motion was seconded by Commissioners Nutt. Said Resolution was adopted upon a roll call vote of the Board with the following voting yes.

Dennis Hoffman
Barbara Malm
Theresa Rues
Matthew Long
Tom Nutt
Rick Streeter
Russ Cruise

And the following commissioners voting no:

Dated this 26th day of August, 2025

Attest: Sally Fox
Sally Fox
Phelps County Clerk

PHELPS COUNTY COUNTY CLERK'S OFFICIAL SEAL HOLDREGE, NEBR.

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

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

TO: PHELPS COUNTY BOARD
P. O. BOX 404

HOLDREGE, NE 68949

TAXABLE VALUE LOCATED IN THE COUNTY OF: PHELPS

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
COUNTY GENERAL	County-General	17,007,232	3,177,670,220	2,828,081,049	0.60

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

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

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

I LARISSA DAVENPORT, PHELPS 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.

Larissa Davenport
(signature of county assessor)

8-14-25
(date)

PHELPS COUNTY ASSESSOR'S OFFICIAL SEAL HOLDREGE, NE

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

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

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

Assessor's Use Only

215,159,047 Pers Prior
220,631,161 Pers Value

2,612,922,002 Real Prior
2,957,039,059 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

TO: COUNTY LIBRARY
604 EAST AVE
HOLDREGE, NE 68949

TAXABLE VALUE LOCATED IN THE COUNTY OF: PHELPS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
COUNTY LIBRARY	Misc-District	8,083,935	2,665,299,739

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

I LARISSA DAVENPORT, PHELPS 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.

Larissa Davenport
(signature of county assessor)

8-14-25
(date)

PHELPS COUNTY COUNTY ASSESSOR'S OFFICIAL SEAL HOLDREGE, NE

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

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

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

Assessor's Use Only

192,419,079 Pers Prior
193,192,448 Pers Value

2,154,750,127 Real Prior
2,472,107,291 Real Value

RESOLUTION NO. 25-13

WHEREAS, the proposed County Budget for the fiscal year July 1, 2025, to June 30, 2026, has been prepared by the budget making authority, and has been approved by the County Board of Commissioners on the 23rd day of September, 2025.

WHEREAS, it appears from the calculations that the property tax request for the current fiscal year will be different from the property tax request for the prior fiscal year and that the levy will therefore be different.

WHEREAS, the County Board of Commissioners has scheduled a special public hearing called for the purpose of taking testimony and answering questions concerning the change in the property tax request and that a notice of said hearing was published in a newspaper of general circulation for at least four days prior to this hearing.

NOW THEREFORE, be it resolved, by the Board of Commissioners of Phelps County, Nebraska that the tax request for the fiscal year July 1, 2025, to June 30, 2026, should be set at $4,595,860.00 Further, that because this tax request deviates from the prior year's tax request this resolution is being passed in order to comply with §77-1601.02 of the Nebraska Revised Statutes.

After discussion Commissioner Pyle moved for the adoption of the aforestated Resolution No. 25-13 as set forth above, which motion was seconded by Commissioner Malm and said Resolution 25-13 was adopted upon a roll call vote of the Phelps County Board of Commissioners with the following Commissioners voting "yes:"

Dennis Oltjen
Barbara Malm
Theresa Pyle
Matthew Lyon
Tyler Lu
Rick Streeter
Russ Criswell

and the following Commissioners voting "no."

1, Sally Fox, the Clerk of Phelps County, Nebraska, hereby certify that the foregoing is a true and correct copy of the proceedings and Resolution No. 25-13 passed by the Phelps County Board of Commissioners on September 23, 2025. Furthermore, that the above recorded vote is an accurate reflection of how each of the Board of Commissioners voted on this particular resolution.

Sally Fox, Phelps County Clerk

(SEAL) CLERK'S OFFICIAL SEAL HOLDREGE, NEBR.

Robert L. Dunaway, CPA
701 4th Avenue #5A
P.O. Box 589
Holdrege NE 68949-0589
Phone (308) 995-4121

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT

Board of Commissioners
Phelps County, Nebraska

I have compiled the accompanying budget of Phelps County, Nebraska, as of June 30, 2026, and the related schedules and summaries for the year then ended, in accordance with standards established by the American Institute of Certified Public Accountants.

My compilation was limited to presenting in the form prescribed by the State of Nebraska information that is the representation of management. I have not audited or reviewed the budget referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

This budget, including related schedules and summaries, is presented in accordance with the requirements of the State of Nebraska, which differ from generally accepted accounting principles. Accordingly, this budget is not designed for those who are not informed about such differences.

Robert L. Dunaway, CPA

Holdrege, Nebraska
September 23, 2025

PHELPS 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	2,176,502.00	109,450.00	0.00	0.00	2,285,952.00
Public Safety - Law Enforcement	2,910,651.00	185,300.00	0.00	0.00	3,095,951.00
Public Safety - Other	292,370.00	17,400.00	0.00	0.00	309,770.00
Public Works - Highways & Roads	2,982,900.00	3,401,142.00	0.00	500,000.00	6,884,042.00
Public Works - Other	0.00	0.00	0.00	0.00	0.00
Public Health & Social Services	409,560.00	6,000.00	0.00	0.00	415,560.00
Culture and Recreation	289,385.00	0.00	0.00	0.00	289,385.00
Community Development	0.00	0.00	0.00	0.00	0.00
Miscellaneous	3,265,866.92	1,939,634.00	0.00	6,458,680.08	11,664,181.00
Business-type Activities:					
Airport	0.00	0.00	0.00	0.00	0.00
Nursing Home	0.00	0.00	0.00	0.00	0.00
Hospital	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	85,800.00	3,500.00	0.00	0.00	89,300.00
Total Disbursements and Transfers	12,413,034.92	5,662,426.00	0.00	6,958,680.08	25,034,141.00

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

PHELPS COUNTY

Summary of All Funds

	Actual 2023-2024 (1)	Actual 2024-2025 (2)	Requested 2025-2026 (3)	Proposed 2025-2026 (4)	Adopted 2025-2026 (5)
Disbursements and Transfers:					
Operating Expenses	9,842,466.11	10,430,131.09	12,413,034.92	12,413,034.92	12,413,034.92
Capital Outlay	1,882,222.70	1,587,626.39	5,662,426.00	5,662,426.00	5,662,426.00
Debt Service	0.00	0.00	0.00	0.00	0.00
Transfers Out	1,700,190.80	1,912,185.52	6,958,680.08	6,958,680.08	6,958,680.08
Total Disbursements and Transfers	13,424,879.61	13,929,943.00	25,034,141.00	25,034,141.00	25,034,141.00
Balance, Receipts and Transfers:					
Net Cash Balance	12,310,293.57	11,192,032.17	9,973,009.52	9,973,009.52	9,973,009.52
Intergovernmental Federal	219,500.80	289,608.44	120,000.55	120,000.55	120,000.55
Intergovernmental State	3,271,850.40	3,889,388.21	3,077,310.67	3,077,310.67	3,077,310.67
Intergovernmental Local	3,139,614.10	2,641,723.92	2,538,593.18	2,538,593.18	2,538,593.18
Personal and Real Property Taxes	3,975,462.11	3,978,014.26	4,595,860.00	4,595,860.00	4,595,860.00
Transfers In	1,700,190.80	1,912,185.52	6,958,680.08	6,958,680.08	6,958,680.08
Total Resources Available	24,616,911.78	23,902,952.52	27,263,454.00	27,263,454.00	27,263,454.00
Balance Forward/Cash Reserve	11,192,032.17	9,973,009.52	2,229,313.00	2,229,313.00	2,229,313.00
Cash Reserve Percentage					18%

					Code	Description
				Fund	0100	GENERAL
				Function	601	COUNTY BOARD REQUIREMENTS

Line Item	Description	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	160,615.24	176,800.00	176,557.76	194,400.00	194,400.00	194,400.00
	Personal Services Totals	***160,615.24***	***176,800.00***	***176,557.76***	***194,400.00***	***194,400.00***	***194,400.00***
	Operating Expenses						
2-1701	MEALS	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	LODGING	1,342.24	3,000.00	779.70	3,000.00	3,000.00	3,000.00
2-1704	MILEAGE	578.70	3,500.00	2,022.28	3,500.00	3,500.00	3,500.00
2-1801	DUES,SUBSCRIPTIONS & REGIST.	1,765.00	3,000.00	2,235.00	3,000.00	3,000.00	3,000.00
2-9900	MISCELLANEOUS	0.00	100.00	0.00	100.00	100.00	100.00
	Operating Expenses Totals	***3,685.94***	***9,700.00***	***5,036.98***	***9,700.00***	***9,700.00***	***9,700.00***
	Supplies and Materials						
3-0101	SUPPLIES OFFICE	43.65	100.00	111.98	100.00	100.00	100.00
	Supplies and Materials Totals	***43.65***	***100.00***	***111.98***	***100.00***	***100.00***	***100.00***
0100-601 COUNTY BOARD REQUIREMENTS TOTAL		**164,344.83**	**186,600.00**	**181,706.72**	**204,200.00**	**204,200.00**	**204,200.00**

PHELPS COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	602	COUNTY CLERK REQUIREMENTS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	76,947.54	79,975.00	79,965.54	83,200.00	83,200.00	83,200.00
1-0201	DEPUTY'S SALARY-CHIEF	49,327.86	51,300.00	51,132.92	53,300.00	53,300.00	53,300.00
1-0305	REG. TIME SALARY-CLERICAL	52,837.52	51,700.00	51,590.99	53,900.00	53,900.00	53,900.00
1-0405	PART TIME SALARY-CLERICAL	0.00	1,000.00	0.00	0.00	0.00	0.00
1-0760	PANDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***179,112.92***	***183,975.00***	***182,689.45***	***190,400.00***	***190,400.00***	***190,400.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	186.00	250.00	221.04	250.00	250.00	250.00
2-0200	TELEPHONE SERVICES	1,032.18	1,800.00	2,611.53	1,600.00	1,600.00	1,600.00
2-1200	OFFICE EQUIP. REPAIR	0.00	700.00	0.00	700.00	700.00	700.00
2-1701	MEALS	16.90	100.00	44.61	100.00	100.00	100.00
2-1702	LODGING	631.75	1,000.00	956.65	1,100.00	1,100.00	1,100.00
2-1704	MILEAGE	549.63	1,000.00	602.96	1,000.00	1,000.00	1,000.00
2-1801	DUES,SUBC.REGIST.	485.00	900.00	485.00	900.00	900.00	900.00
2-2000	PRINTING & PUBLISHING	0.00	30.00	0.00	30.00	30.00	30.00
2-7000	MICROFILMING/PHOTOSTAT	3,373.53	4,000.00	5,150.26	5,200.00	5,200.00	5,200.00
2-9900	MISCELLANEOUS	0.00	25.00	0.00	25.00	25.00	25.00
	Operating Expenses Totals	***6,274.99***	***9,805.00***	***10,072.05***	***10,905.00***	***10,905.00***	***10,905.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	1,531.95	3,400.00	1,132.79	3,400.00	3,400.00	3,400.00
3-0118	ENVELOPES & STATIONARY	294.53	400.00	79.30	400.00	400.00	400.00
	Supplies and Materials Totals	***1,826.48***	***3,800.00***	***1,212.09***	***3,800.00***	***3,800.00***	***3,800.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	2,417.90	3,000.00	1,201.63	3,000.00	3,000.00	3,000.00
5-0505	Furniture	0.00	22,000.00	0.00	22,000.00	22,000.00	22,000.00
5-1309	DATA PROCESSING SOFTWARE-MENU	0.00	700.00	0.00	700.00	700.00	700.00
	Capital Outlay Totals	***2,417.90***	***25,700.00***	***1,201.63***	***25,700.00***	***25,700.00***	***25,700.00***
0100-602 COUNTY CLERK REQUIREMENTS TOTAL		**189,632.29**	**223,280.00**	**195,175.22**	**230,805.00**	**230,805.00**	**230,805.00**

					Code	Description
				Fund	0100	GENERAL
				Function	603	COUNTY TREASURERS REQUIREMENTS
Line Item	Description	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	75,447.54	78,500.00	78,465.54	81,700.00	81,700.00	81,700.00
1-0201	DEPUTY'S SALARY CHIEF	49,688.97	51,500.00	51,036.20	53,500.00	53,500.00	53,500.00
1-0305	CLERICAL SALARY	105,729.03	111,700.00	109,949.68	116,000.00	116,000.00	116,000.00
1-0760	PANDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***230,865.54***	***241,700.00***	***239,451.42***	***251,200.00***	***251,200.00***	***251,200.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	186.00	300.00	188.00	300.00	300.00	300.00
2-0200	TELEPHONE SERVICE	1,113.53	1,500.00	1,400.60	1,500.00	1,500.00	1,500.00
2-1200	OFFICE EQUIPMENT REPAIR	20.00	200.00	0.00	200.00	200.00	200.00
2-1701	MEALS	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	LODGING	0.00	300.00	0.00	300.00	300.00	300.00
2-1704	MILEAGE ALLOWANCE	0.00	300.00	0.00	300.00	300.00	300.00
2-1801	DUES,SUBC.& REGIST.	645.00	750.00	700.00	1,000.00	1,000.00	1,000.00
2-2000	PRINTING & PUBLISHING	754.69	1,500.00	566.18	1,500.00	1,500.00	1,500.00
2-7000	PHOTOSTAT	1,747.93	2,000.00	2,191.93	2,500.00	2,500.00	2,500.00
2-9900	MISCELLANEOUS	0.00	350.00	0.00	300.00	300.00	300.00
	Operating Expenses Totals	***4,467.15***	***7,300.00***	***5,046.71***	***8,000.00***	***8,000.00***	***8,000.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	7,258.65	13,500.00	7,461.23	13,000.00	13,000.00	13,000.00
	Supplies and Materials Totals	***7,258.65***	***13,500.00***	***7,461.23***	***13,000.00***	***13,000.00***	***13,000.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0500	OFFICE EQUIPMENT	1,149.40	2,500.00	1,201.63	2,000.00	2,000.00	2,000.00
5-0505	Furniture	0.00	0.00	0.00	17,000.00	17,000.00	17,000.00
	Capital Outlay Totals	***1,149.40***	***3,500.00***	***1,201.63***	***20,000.00***	***20,000.00***	***20,000.00***
0100-603 COUNTY TREASURERS REQUIREMENTS TOTAL		**243,740.74**	**266,000.00**	**253,160.99**	**292,200.00**	**292,200.00**	**292,200.00**

					Code	Description
				Fund	0100	GENERAL
				Function	605	ASSESSOR'S REQUIREMENTS
Line Item	Description	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	75,447.54	78,500.00	78,465.54	81,700.00	81,700.00	81,700.00
1-0201	DEPUTY'S SALARY-CHIEF	49,224.88	51,100.00	50,312.78	53,250.00	53,250.00	53,250.00
1-0305	REG.TIME SALARY-CLERICAL	62,822.60	68,000.00	67,427.43	70,500.00	70,500.00	70,500.00
1-0405	CLERICAL P/T SAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0760	PAMDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0770	PAMDEMIC CARE LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***187,495.02***	***197,600.00***	***196,205.75***	***205,450.00***	***205,450.00***	***205,450.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	984.28	1,200.00	1,153.29	1,400.00	1,400.00	1,400.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-1600	OTHER EQUIPMENT REPAIR	947.96	1,500.00	71.25	1,500.00	1,500.00	1,500.00
2-1701	MEALS	137.19	500.00	33.71	500.00	500.00	500.00
2-1702	LODGING	828.75	2,000.00	249.90	2,000.00	2,000.00	2,000.00
2-1704	MILEAGE ALLOWANCE	1,666.57	3,000.00	1,367.86	3,000.00	3,000.00	3,000.00
2-1801	DUES.SUBSCRIPT.& REGISTRATIONS	2,456.00	3,000.00	625.00	3,000.00	3,000.00	3,000.00
2-2000	PRINTING & PUBLISHING	4,158.40	10,000.00	3,889.27	10,000.00	10,000.00	10,000.00
2-2515	Appraiser Services	57,252.50	50,000.00	22,791.50	50,000.00	50,000.00	50,000.00
2-3920	GIS Program	14,680.00	30,000.00	14,680.00	30,000.00	30,000.00	30,000.00
2-7000	MICROFILMING/PHOTOSTAT	3,134.67	3,500.00	3,005.32	3,500.00	3,500.00	3,500.00
2-9900	MISCELLANEOUS	11.00	500.00	10.00	500.00	500.00	500.00
	Operating Expenses Totals	***86,257.32***	***106,700.00***	***47,877.10***	***106,900.00***	***106,900.00***	***106,900.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	2,491.92	5,000.00	1,745.04	5,000.00	5,000.00	5,000.00
3-0118	STATIONERY/ENVELOPES	168.50	500.00	0.00	500.00	500.00	500.00
3-0128	SUPPLIES-DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***2,660.42***	***5,500.00***	***1,745.04***	***5,500.00***	***5,500.00***	***5,500.00***
	Capital Outlay						
5-0500	Office Equipment	1,149.40	2,000.00	1,201.63	2,000.00	2,000.00	2,000.00
5-0505	Furniture	0.00	20,000.00	18,026.00	0.00	0.00	0.00
5-1309	Programing Software	1,380.00	2,000.00	460.00	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***2,529.40***	***24,000.00***	***19,687.63***	***4,000.00***	***4,000.00***	***4,000.00***
0100-605 ASSESSOR'S REQUIREMENTS TOTAL		**278,942.16**	**333,800.00**	**265,515.52**	**321,850.00**	**321,850.00**	**321,850.00**

					Code	Description
				Fund	0100	GENERAL
				Function	607	ELECTION COMMISSIONER REQUIRE.

Line Item	Description	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						
1-0202	SALARY-OTHER	22,935.47	28,000.00	27,338.06	29,100.00	29,100.00	29,100.00
1-0405	CLERICAL P/T SAL	0.00	400.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***22,935.47***	***28,400.00***	***27,338.06***	***29,100.00***	***29,100.00***	***29,100.00***
	Operating Expenses						
2-0100	POSTAGE	39.17	500.00	156.21	500.00	500.00	500.00
2-1701	MEALS	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	LODGING	239.90	600.00	0.00	600.00	600.00	600.00
2-1704	MILEAGE ALLOWANCE	319.56	700.00	293.46	700.00	700.00	700.00
2-1801	DUES, SUBSCRIPTION & REGIST.	60.00	100.00	0.00	100.00	100.00	100.00
2-2000	PRINTING & PUBLISHING	2,403.00	4,100.00	2,183.46	4,100.00	4,100.00	4,100.00
2-2515	ELECTION BOARDS	5,293.50	6,500.00	6,364.95	7,000.00	7,000.00	7,000.00
2-9900	MISCELLANEOUS	0.00	170.00	0.00	170.00	170.00	170.00
	Operating Expenses Totals	***8,355.13***	***12,770.00***	***8,998.08***	***13,270.00***	***13,270.00***	***13,270.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	383.96	3,000.00	562.38	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	***383.96***	***3,000.00***	***562.38***	***3,000.00***	***3,000.00***	***3,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	600.00	0.00	0.00	0.00	0.00
5-1309	PROGRAMMING	12,905.01	20,000.00	13,728.12	20,000.00	20,000.00	20,000.00
	Capital Outlay Totals	***12,905.01***	***20,600.00***	***13,728.12***	***20,000.00***	***20,000.00***	***20,000.00***
0100-607 ELECTION COMMISSIONER REQUIRE. TOTAL		**44,579.57**	**64,770.00**	**50,626.64**	**65,370.00**	**65,370.00**	**65,370.00**

					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						
1-0100	SALARY	5,108.94	10,000.00	5,335.72	10,000.00	10,000.00	10,000.00
	Personal Services Totals	***5,108.94***	***10,000.00***	***5,335.72***	***10,000.00***	***10,000.00***	***10,000.00***
	Operating Expenses						
2-0200	TELEPHONE	314.58	250.00	420.00	450.00	450.00	450.00
2-1701	MEALS	0.00	200.00	0.00	200.00	200.00	200.00
2-1702	LODGING	269.90	400.00	0.00	400.00	400.00	400.00
2-1704	MILEAGE	80.56	500.00	31.50	500.00	500.00	500.00
2-1801	DUES,SUBSCRIPTIONS,REGISTRATIONS	190.00	250.00	40.00	250.00	250.00	250.00
2-2000	PRINTING-PUBLISHING-ADV.	10.36	300.00	25.09	300.00	300.00	300.00
2-2515	CONTRACT SERVICES	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-9900	MISCELLANEOUS	0.00	100.00	0.00	100.00	100.00	100.00
	Operating Expenses Totals	***865.40***	***5,000.00***	***516.59***	***5,200.00***	***5,200.00***	***5,200.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	0.00	150.00	0.00	150.00	150.00	150.00
3-0118	STATIONERY/ENVELOPES	0.00	100.00	0.00	100.00	100.00	100.00
	Supplies and Materials Totals	***0.00***	***250.00***	***0.00***	***250.00***	***250.00***	***250.00***
0100-608 PLANNING & ZONING TOTAL		**5,974.34**	**15,250.00**	**5,852.31**	**15,450.00**	**15,450.00**	**15,450.00**

					Code	Description
				Fund	0100	GENERAL
				Function	610	DATA PROCESSING
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1200	EQUIP REPAIR--MAINT.AGREE. sonic wall	375.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-1700	COMPUTER CLASS	0.00	150.00	0.00	0.00	0.00	0.00
2-2515	MONTHLY SUPPORT/USER FEE	42,412.15	45,000.00	41,365.86	48,000.00	48,000.00	48,000.00
	Operating Expenses Totals	***42,787.15***	***47,150.00***	***41,365.86***	***50,000.00***	***50,000.00***	***50,000.00***
	Supplies and Materials						
3-0116	Data Processing-Applied Con & Office 365	10,431.54	40,000.00	31,418.07	40,000.00	40,000.00	40,000.00
3-0128	COMPUTER SUPPLIES	10,515.00	45,000.00	42,801.50	48,000.00	48,000.00	48,000.00
	Supplies and Materials Totals	***20,946.54***	***85,000.00***	***74,219.57***	***88,000.00***	***88,000.00***	***88,000.00***
	Equipment Rental						
4-0200	EQUIP.RENTAL-DEPOSIT BOX	0.00	5,000.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***5,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0315	COMPUTER EQUIPMENT	22,220.99	500.00	0.00	0.00	0.00	0.00
5-1309	SOFTWARE--PROGRAMMING	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***22,220.99***	***500.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-610 DATA PROCESSING TOTAL		**85,954.68**	**137,650.00**	**115,585.43**	**138,000.00**	**138,000.00**	**138,000.00**

					Code	Description
				Fund	0100	GENERAL
				Function	621	CLERK DIST.COURT REQUIREMENTS

Line Item	Description	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	75,447.54	78,500.00	78,465.54	81,700.00	81,700.00	81,700.00
1-0201	DEPUTY,S SALARY-CHIEF	49,470.55	53,000.00	51,689.68	54,000.00	54,000.00	54,000.00
1-0405	CLERICAL P/T SALARY	0.00	500.00	90.00	500.00	500.00	500.00
	Personal Services Totals	***124,918.09***	***132,000.00***	***130,245.22***	***136,200.00***	***136,200.00***	***136,200.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	118.00	120.00	120.00	120.00	120.00	120.00
2-0200	TELEPHONE SERVICE	1,321.95	1,500.00	1,915.03	2,000.00	2,000.00	2,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-1701	MEALS	26.37	100.00	69.58	100.00	100.00	100.00
2-1702	LODGING	465.90	500.00	278.57	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	452.16	750.00	799.96	750.00	750.00	750.00
2-1801	DUES,SUBC.& REGIST.	385.00	400.00	763.00	500.00	500.00	500.00
2-7000	MICROFILMING/PHOTOSTAT	3,135.06	3,500.00	3,540.71	3,500.00	3,500.00	3,500.00
2-9900	MISCELLANEOUS	294.50	500.00	378.00	500.00	500.00	500.00
	Operating Expenses Totals	***6,198.94***	***8,870.00***	***7,864.85***	***9,470.00***	***9,470.00***	***9,470.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	4,868.87	7,500.00	5,008.05	7,500.00	7,500.00	7,500.00
	Supplies and Materials Totals	***4,868.87***	***7,500.00***	***5,008.05***	***7,500.00***	***7,500.00***	***7,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	389.93	2,500.00	848.14	2,500.00	2,500.00	2,500.00
5-0505	Furniture	0.00	15,000.00	1,955.00	15,000.00	15,000.00	15,000.00
5-1400	JUDGE'S ROBE--MISC.	0.00	1,000.00	862.85	500.00	500.00	500.00
	Capital Outlay Totals	***389.93***	***18,500.00***	***3,665.99***	***18,000.00***	***18,000.00***	***18,000.00***
0100-621 CLERK DIST.COURT REQUIREMENTS TOTAL		**136,375.83**	**166,870.00**	**146,784.11**	**171,170.00**	**171,170.00**	**171,170.00**

					Code	Description
				Fund	0100	GENERAL
				Function	622	COUNTY COURT SYSTEM REQUIRE.

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0100	POSTAL SERVICES	390.00	400.00	120.00	200.00	200.00	200.00
2-0200	TELEPHONE SERVICE	1,543.12	1,800.00	2,083.51	2,200.00	2,200.00	2,200.00
2-1801	DUES,SUBSC.& REGIST.	2,081.50	2,200.00	530.27	1,000.00	1,000.00	1,000.00
2-7000	MICROFILMING/PHOTOSTAT	4,502.54	4,500.00	5,506.53	6,000.00	6,000.00	6,000.00
2-9900	MISCELLANEOUS	0.00	0.00	643.66	0.00	0.00	0.00
	Operating Expenses Totals	***8,517.16***	***8,900.00***	***8,883.97***	***9,400.00***	***9,400.00***	***9,400.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	2,547.16	3,000.00	2,396.66	2,500.00	2,500.00	2,500.00
3-0118	STATIONERY/ENVELOPES	263.03	400.00	322.38	400.00	400.00	400.00
	Supplies and Materials Totals	***2,810.19***	***3,400.00***	***2,719.04***	***2,900.00***	***2,900.00***	***2,900.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0700	FURNITURE	1,907.00	3,000.00	2,320.00	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***1,907.00***	***3,000.00***	***2,320.00***	***2,000.00***	***2,000.00***	***2,000.00***
0100-622 COUNTY COURT SYSTEM REQUIRE. TOTAL		**13,234.35**	**15,300.00**	**13,923.01**	**14,300.00**	**14,300.00**	**14,300.00**

		Code	Description
	Fund	0100	GENERAL
	Function	625	PUBLIC DEFENDER REQUIREMENTS

Line Item	Description	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	44,751.72	46,545.00	46,541.52	48,500.00	48,500.00	48,500.00
1-0305	REG.TIME SALARY-CLERICAL	46,520.49	55,400.00	55,221.91	58,800.00	58,800.00	58,800.00
1-0760	PAMDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***91,272.21***	***101,945.00***	***101,763.43***	***107,300.00***	***107,300.00***	***107,300.00***
	Operating Expenses						
2-9900	MISCELLANEOUS	13,010.04	13,010.00	13,010.04	13,020.00	13,020.00	13,020.00
	Operating Expenses Totals	***13,010.04***	***13,010.00***	***13,010.04***	***13,020.00***	***13,020.00***	***13,020.00***
	Equipment Rental						
4-0300	RENT	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
	Equipment Rental Totals	***10,500.00***	***10,500.00***	***10,500.00***	***10,500.00***	***10,500.00***	***10,500.00***
0100-625 PUBLIC DEFENDER REQUIREMENTS TOTAL		**114,782.25**	**125,455.00**	**125,273.47**	**130,820.00**	**130,820.00**	**130,820.00**

					Code	Description
				Fund	0100	GENERAL
				Function	641	BUILDINGS AND GROUNDS-REQUIRE.

Line Item	Description	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						
1-0302	IT ADMINISTRATIVE	47,962.88	50,200.00	50,112.64	51,460.00	51,460.00	51,460.00
1-0306	REG.TIME SALARY-CUSTODIAL	94,699.38	99,182.00	99,301.56	101,230.00	101,230.00	101,230.00
1-0760	PANDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***142,662.26***	***149,382.00***	***149,414.20***	***152,690.00***	***152,690.00***	***152,690.00***
	Operating Expenses						
2-0200	Telephone Services	415.42	800.00	768.00	800.00	800.00	800.00
2-0501	LIGHTS	48,791.13	60,000.00	56,053.88	60,000.00	60,000.00	60,000.00
2-0502	WATER	6,185.83	7,500.00	7,116.68	7,500.00	7,500.00	7,500.00
2-0503	HEATING FUELS	26,437.45	50,000.00	29,157.64	50,000.00	50,000.00	50,000.00
2-0504	SEWER	4,130.06	6,000.00	4,655.52	6,000.00	6,000.00	6,000.00
2-0505	GARBAGE	1,816.00	2,000.00	1,360.00	2,000.00	2,000.00	2,000.00
2-1101	COMPUTER EXPENSE-GENERAL	4,416.14	6,000.00	5,805.91	6,000.00	6,000.00	6,000.00
2-1300	BUILDING REPAIR & FIXTURES-ETC	18,715.30	23,000.00	53,581.13	55,000.00	55,000.00	55,000.00
2-1600	OTHER EQUIPMENT REPAIR-AIR CON	8,861.06	10,000.00	9,149.39	10,000.00	10,000.00	10,000.00
2-1610	LAWN EQUPMENT REPAIR	298.34	2,000.00	48.94	2,000.00	2,000.00	2,000.00
2-1620	JANITORIAL EQUIPMENT REPAIR	0.00	500.00	0.00	500.00	500.00	500.00
2-1640	ELEVATOR REPAIR & INSPECTION	6,302.45	6,000.00	1,874.04	6,000.00	6,000.00	6,000.00
2-1801	DUES,SUBSC. & REGISTRATIONS-upkeep	5,444.08	7,600.00	3,623.17	7,600.00	7,600.00	7,600.00
2-2507	IT CONSULTANT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-2546	JANITORIAL AGREEMENTS	49,400.00	53,280.00	45,600.00	45,000.00	45,000.00	45,000.00
2-4002	SHREDDER PICKUP	960.00	1,200.00	966.25	1,200.00	1,200.00	1,200.00
2-4110	PEST CONTROL	960.00	1,000.00	960.00	1,000.00	1,000.00	1,000.00
2-9900	MISCELLANEOUS	0.00	3,000.00	225.06	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	***183,133.26***	***239,880.00***	***220,945.61***	***263,600.00***	***263,600.00***	***263,600.00***
	Supplies and Materials						
3-0102	SUPPLIES-CHEMICAL	2,016.00	3,500.00	2,772.00	3,500.00	3,500.00	3,500.00
3-0103	SUPPLIES-JANITORIAL	5,995.94	5,000.00	4,887.23	5,000.00	5,000.00	5,000.00
3-0105	MEDICAL SUPPLIES	2,944.70	2,000.00	640.00	2,000.00	2,000.00	2,000.00
3-0106	SHOP SUPPLIES	2,416.07	3,000.00	1,558.32	3,000.00	3,000.00	3,000.00
3-0107	PLUMBING SUPPLIES-sprinkler	71.99	1,500.00	576.94	1,500.00	1,500.00	1,500.00
3-0108	SUPPLIES-ELECTRICAL	4,561.88	5,000.00	4,362.99	5,000.00	5,000.00	5,000.00
3-0109	SHOP TOOLS	1,348.37	3,000.00	1,116.21	3,000.00	3,000.00	3,000.00
3-0111	BEVERAGE & FOOD SUPPLIES	3,325.58	4,000.00	3,800.45	4,000.00	4,000.00	4,000.00
3-0119	BUILDING SUPPLIES--PAINT	854.84	1,500.00	76.32	1,500.00	1,500.00	1,500.00
3-0120	GROUND SUPPLIES	4,701.01	2,600.00	1,717.56	2,600.00	2,600.00	2,600.00
3-0209	Equipment fuel	3,140.06	3,750.00	1,248.26	3,750.00	3,750.00	3,750.00

					Code	Description
				Fund	0100	GENERAL
				Function	641	BUILDINGS AND GROUNDS-REQUIRE.

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0210	Equipment Grease, oil & tire change	0.00	1,200.00	532.51	1,200.00	1,200.00	1,200.00
	Supplies and Materials Totals	***31,376.44***	***36,050.00***	***23,288.79***	***36,050.00***	***36,050.00***	***36,050.00***
	Equipment Rental						
4-0300	LAWN EQUIP.RENTAL,CARPET ETC.	790.00	4,500.00	1,210.00	4,500.00	4,500.00	4,500.00
	Equipment Rental Totals	***790.00***	***4,500.00***	***1,210.00***	***4,500.00***	***4,500.00***	***4,500.00***
	Capital Outlay						
5-0308	SNOW MOVING EQUIPMENT	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
5-0314	LAWN EQUIPMENT	0.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00
5-0319	JANITORIAL EQUIPMENT	0.00	4,000.00	2,689.00	4,000.00	4,000.00	4,000.00
	Capital Outlay Totals	***0.00***	***10,000.00***	***2,689.00***	***10,000.00***	***10,000.00***	***10,000.00***
0100-641 BUILDINGS AND GROUNDS-REQUIRE. TOTAL		**357,961.96**	**439,812.00**	**397,547.60**	**466,840.00**	**466,840.00**	**466,840.00**

		Code	Description
	Fund	0100	GENERAL
	Function	645	AGRICULTURAL EXTENSION REQUIRE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0201	DEPUTY'S SALARY-CHIEF	41,361.47	49,867.00	41,298.63	52,000.00	52,000.00	52,000.00
1-0202	OTHER 4-H AID	24,588.40	36,500.00	32,617.92	37,500.00	37,500.00	37,500.00
1-0305	REGULAR TIME SALARY-CLERICAL	33,728.15	37,500.00	35,102.06	40,000.00	40,000.00	40,000.00
1-0405	PART-TIME SALARY-CLERICAL	2,220.76	6,500.00	0.00	6,500.00	6,500.00	6,500.00
	Personal Services Totals	***101,898.78***	***130,367.00***	***109,018.61***	***136,000.00***	***136,000.00***	***136,000.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	943.20	1,200.00	783.83	1,200.00	1,200.00	1,200.00
2-0200	TELEPHONE SERVICES	8,364.20	7,000.00	8,741.27	9,500.00	9,500.00	9,500.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	76.75	100.00	0.00	500.00	500.00	500.00
2-1702	LODGING	210.79	300.00	0.00	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE	6,275.74	7,000.00	5,277.22	2,500.00	2,500.00	2,500.00
2-1708	BOARD MEMBERS EXPENSE	395.07	250.00	0.00	500.00	500.00	500.00
2-1801	DUES, SUBSCRIPTIONS & REGIST.	2,423.00	1,200.00	2,073.99	2,500.00	2,500.00	2,500.00
2-2000	PRINTING AND PUBLISHING	139.10	50.00	0.00	150.00	150.00	150.00
2-9900	MISCELLANEOUS	0.00	50.00	532.00	500.00	500.00	500.00
2-9923	Grant expense	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
	Operating Expenses Totals	***18,827.85***	***17,150.00***	***17,408.31***	***28,350.00***	***28,350.00***	***28,350.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,763.33	2,800.00	2,292.89	2,500.00	2,500.00	2,500.00
3-0209	Equipment-fuel	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
3-0210	Equipment- grease, oil & tire repair	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
	Supplies and Materials Totals	***2,763.33***	***2,800.00***	***2,292.89***	***10,000.00***	***10,000.00***	***10,000.00***
	Equipment Rental						
4-0200	EQUIPMENT-OFFICE--RENTAL	2,065.24	2,450.00	3,002.37	3,250.00	3,250.00	3,250.00
	Equipment Rental Totals	***2,065.24***	***2,450.00***	***3,002.37***	***3,250.00***	***3,250.00***	***3,250.00***
	Capital Outlay						
5-0301	Cars & Trucks	0.00	13,000.00	10,687.35	1,500.00	1,500.00	1,500.00
5-0500	OFFICE EQUIPMENT	3,532.98	2,800.00	2,932.71	3,250.00	3,250.00	3,250.00
	Capital Outlay Totals	***3,532.98***	***15,800.00***	***13,620.06***	***4,750.00***	***4,750.00***	***4,750.00***
0100-645 AGRICULTURAL EXTENSION REQUIRE TOTAL		**129,088.18**	**168,567.00**	**145,342.24**	**182,350.00**	**182,350.00**	**182,350.00**

					Code	Description
				Fund	0100	GENERAL
				Function	651	COUNTY SHERIFF REQUIREMENTS
Line Item	Description	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	88,972.50	92,346.00	92,531.58	96,700.00	96,700.00	96,700.00
1-0201	DEPUTY'S SALARY-CHIEF	74,387.08	77,637.00	78,714.53	81,863.00	81,863.00	81,863.00
1-0202	DEPUTIES' SALARY-OTHER	320,658.75	346,199.00	344,418.08	358,834.00	358,834.00	358,834.00
1-0203	TRANSPORT DEPUTY	0.00	0.00	0.00	60,000.00	60,000.00	60,000.00
1-0204	CANDO OFFICER OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARY-CLERICAL	98,182.14	102,766.00	104,057.30	108,219.00	108,219.00	108,219.00
1-0405	PART TIME CLERICAL	0.00	0.00	110.00	300.00	300.00	300.00
1-0415	PART TIME SALARIES-UNDERCOVER	130.00	3,500.00	741.50	1,000.00	1,000.00	1,000.00
1-0500	SHERIFF'S GRANT	4,229.01	7,500.00	3,777.48	5,000.00	5,000.00	5,000.00
1-1100	UNIFORMS	2,310.49	5,000.00	5,224.12	5,000.00	5,000.00	5,000.00
	Personal Services Totals	***588,869.97***	***634,948.00***	***629,574.59***	***716,916.00***	***716,916.00***	***716,916.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	223.45	100.00	52.80	100.00	100.00	100.00
2-0200	TELEPHONE SERVICES & FAX LINE	5,703.84	6,000.00	6,495.11	6,500.00	6,500.00	6,500.00
2-0400	RADIO REPAIR & INSTALL.-RADAR	0.00	2,500.00	20.00	2,500.00	2,500.00	2,500.00
2-1030	PETTY CASH	0.00	2,000.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-1700	TRAVEL & SCHOOL EXPENSE	2,650.18	5,000.00	895.00	5,000.00	5,000.00	5,000.00
2-1701	MEALS	48.60	1,000.00	212.95	1,000.00	1,000.00	1,000.00
2-1702	LODGING	1,154.98	1,500.00	824.78	1,500.00	1,500.00	1,500.00
2-1704	MILEAGE ALLOWANCE	1,119.17	1,000.00	632.48	1,000.00	1,000.00	1,000.00
2-1801	DUES, SUBSCRIPT. & REGIST.	2,763.14	3,000.00	8,116.72	10,000.00	10,000.00	10,000.00
2-1812	Vehicle towing	0.00	0.00	635.00	500.00	500.00	500.00
2-1813	SHERIFF MOTOR VEHICLE INSPECT.	10.00	100.00	0.00	100.00	100.00	100.00
2-1901	DOG CALLS & VET SERVICES	0.00	300.00	43.75	300.00	300.00	300.00
2-2000	PRINTING & PUBLISHING	0.00	300.00	116.31	300.00	300.00	300.00
2-2416	DRUG PROGRAM COSTS	298.44	500.00	0.00	500.00	500.00	500.00
2-4300	CANINE K9	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	PHOTO COPY	2,881.30	3,000.00	2,794.53	3,000.00	3,000.00	3,000.00
2-8500	BLOOD TESTS	210.00	500.00	105.00	500.00	500.00	500.00
2-9900	MISCELLANEOUS	1,943.00	2,000.00	473.50	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	***19,006.10***	***31,800.00***	***21,417.93***	***37,800.00***	***37,800.00***	***37,800.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	1,307.55	3,000.00	1,353.46	3,000.00	3,000.00	3,000.00
3-0106	RESERVES SUPPLIES	0.00	100.00	0.00	0.00	0.00	0.00
3-0112	SUPPLIES-LAW ENFORCEMENT	8,306.43	10,000.00	5,009.31	10,000.00	10,000.00	10,000.00
3-0129	FIRST AID SUPPLIES	386.90	400.00	1,287.12	1,000.00	1,000.00	1,000.00

					Code	Description
				Fund	0100	GENERAL
				Function	651	COUNTY SHERIFF REQUIREMENTS

Line Item	Description	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	EQUIPMENT-FUEL	31,875.58	35,000.00	29,915.27	35,000.00	35,000.00	35,000.00
3-0210	EQUIPMENT-GREASE & OIL	2,172.64	2,000.00	2,571.62	2,500.00	2,500.00	2,500.00
3-0211	EQUIP.-TIRES & TIRE REPAIR	1,256.32	5,000.00	4,166.95	5,000.00	5,000.00	5,000.00
3-0212	EQUIPMENT-REPAIRS COMMERCIAL	19,702.52	20,000.00	17,474.17	20,000.00	20,000.00	20,000.00
	Supplies and Materials Totals	***65,007.94***	***75,500.00***	***61,777.90***	***76,500.00***	***76,500.00***	***76,500.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Equipment Rental Totals	***0.00***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
	Capital Outlay						
5-0301	CARS & TRUCKS	44,074.00	68,000.00	35,175.00	70,000.00	70,000.00	70,000.00
5-0311	RADIO EQUIPMENT	5,403.01	7,500.00	8,075.00	8,000.00	8,000.00	8,000.00
5-0318	SAFETY EQUIPMENT	12,157.13	5,000.00	12,630.02	10,000.00	10,000.00	10,000.00
5-0400	TECH. EQUIP.BASE STATION-GUNS	250.60	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-0500	OFFICE EQUIPMENT & FAX MACHINE	3,466.54	5,000.00	577.78	5,000.00	5,000.00	5,000.00
5-0700	FURNITURE	0.00	1,000.00	0.00	2,000.00	2,000.00	2,000.00
5-1309	DATA PROCESSING SOFTWARE	8,860.41	13,000.00	28,584.96	15,000.00	15,000.00	15,000.00
	Capital Outlay Totals	***74,211.69***	***100,500.00***	***85,042.76***	***111,000.00***	***111,000.00***	***111,000.00***
0100-651 COUNTY SHERIFF REQUIREMENTS TOTAL		**747,095.70**	**843,748.00**	**797,813.18**	**943,216.00**	**943,216.00**	**943,216.00**

					Code	Description
				Fund	0100	GENERAL
				Function	652	COUNTY ATTORNEY-REQUIREMENTS
Line Item	Description	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	105,631.02	109,856.00	111,073.66	114,251.00	114,251.00	114,251.00
1-0201	DEPUTY'S SALARY-CHIEF	67,200.00	72,657.00	67,701.61	56,568.00	56,568.00	56,568.00
1-0305	REGULAR TIME SALARY-CLERICAL	47,308.31	49,338.00	49,344.40	51,564.00	51,564.00	51,564.00
	Personal Services Totals	***220,139.33***	***231,851.00***	***228,119.67***	***222,383.00***	***222,383.00***	***222,383.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	568.55	1,500.00	613.90	1,000.00	1,000.00	1,000.00
2-0200	TELEPHONE SERVICES	1,809.43	2,400.00	1,665.03	2,000.00	2,000.00	2,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	750.00	0.00	750.00	750.00	750.00
2-1701	MEALS	0.00	600.00	70.74	500.00	500.00	500.00
2-1702	LODGING	0.00	3,000.00	1,304.02	2,500.00	2,500.00	2,500.00
2-1704	MILEAGE ALLOWANCE	673.46	3,000.00	497.81	2,500.00	2,500.00	2,500.00
2-1801	DUES, SUBSCRIPT. & REGIST.	2,448.25	8,000.00	6,696.88	8,000.00	8,000.00	8,000.00
2-2000	PRINTING AND PUBLISHING	100.00	750.00	200.00	600.00	600.00	600.00
2-2350	WITNESS FEES-LODG.MILEAGE,MEAL	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
2-2500	CONSULTING FEES	3,264.93	10,000.00	75.00	7,500.00	7,500.00	7,500.00
2-2515	CONTRACT SERV.--SECRETARY	898.58	500.00	269.69	500.00	500.00	500.00
2-2546	Janitorial Agreement	600.63	1,500.00	650.00	1,200.00	1,200.00	1,200.00
2-2600	COURT COSTS DEPOSITIONS	20.10	1,000.00	4,187.85	7,500.00	7,500.00	7,500.00
2-4002	Shredder pickup	360.00	400.00	372.50	450.00	450.00	450.00
2-4418	Diversion expense	0.00	5,000.00	8,414.55	9,000.00	9,000.00	9,000.00
2-6700	LAW LIBRARY	12,510.10	14,000.00	14,456.85	15,000.00	15,000.00	15,000.00
2-7000	MICROFILMING/PHOTOSTAT	211.47	450.00	345.99	450.00	450.00	450.00
2-8500	BLOOD TESTS--BLOOD ALCOHOL	104.49	450.00	0.00	450.00	450.00	450.00
2-8900	AUTOPSY COSTS--DRUG SCREENS	18,563.98	35,000.00	14,859.07	51,000.00	51,000.00	51,000.00
2-9900	MISC-SHERIFF FEES	67.20	400.00	0.00	400.00	400.00	400.00
	Operating Expenses Totals	***42,201.17***	***90,200.00***	***54,679.88***	***112,800.00***	***112,800.00***	***112,800.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	1,591.13	2,400.00	2,300.64	2,550.00	2,550.00	2,550.00
3-0118	STATIONERY/ENVELOPES	0.00	1,000.00	208.34	750.00	750.00	750.00
	Supplies and Materials Totals	***1,591.13***	***3,400.00***	***2,508.98***	***3,300.00***	***3,300.00***	***3,300.00***
	Equipment Rental						
4-0200	RENTS	4,960.00	7,400.00	5,110.00	6,500.00	6,500.00	6,500.00
	Equipment Rental Totals	***4,960.00***	***7,400.00***	***5,110.00***	***6,500.00***	***6,500.00***	***6,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	2,133.74	4,500.00	389.61	3,500.00	3,500.00	3,500.00
5-0700	FURNITURE	0.00	800.00	82.99	800.00	800.00	800.00
5-0800	DRUG COURT	0.00	0.00	0.00	0.00	0.00	0.00

					Code	Description
				Fund	0100	GENERAL
				Function	652	COUNTY ATTORNEY-REQUIREMENTS

Line Item	Description	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 Totals	*2,133.74*	*5,300.00*	*472.60*	*4,300.00*	*4,300.00*	*4,300.00*
0100-652 COUNTY ATTORNEY-REQUIREMENTS TOTAL		**271,025.37**	**338,151.00**	**290,891.13**	**349,283.00**	**349,283.00**	**349,283.00**

					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						
1-0305	CLERICAL SALARY	32,615.52	33,880.00	33,885.04	40,008.00	40,008.00	40,008.00
1-0405	PART-TIME CLERICAL	0.00	1,000.00	0.00	0.00	0.00	0.00
1-0432	Deputy Salary	16,500.00	17,748.00	15,905.00	17,004.00	17,004.00	17,004.00
	Personal Services Totals	***49,115.52***	***52,628.00***	***49,790.04***	***57,012.00***	***57,012.00***	***57,012.00***
	Operating Expenses						
2-0100	POSTAGE	263.92	1,800.00	300.57	1,000.00	1,000.00	1,000.00
2-0200	TELEPHONE SERVICE	1,425.34	2,000.00	1,296.98	2,000.00	2,000.00	2,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	500.00	0.00	500.00	500.00	500.00
2-1701	MEALS	11.44	200.00	27.71	200.00	200.00	200.00
2-1702	Lodging	0.00	0.00	0.00	500.00	500.00	500.00
2-1704	MILEAGE	112.39	600.00	203.68	500.00	500.00	500.00
2-1801	DUES,SUBSCRIPTION,REGIST.,TRAINING	90.00	350.00	272.00	400.00	400.00	400.00
2-2000	PRINTING AND PUBLISHING	0.00	300.00	0.00	300.00	300.00	300.00
2-2350	WITNESS FEES	0.00	125.00	0.00	125.00	125.00	125.00
2-2515	CONTRACT LABOR	0.00	2,500.00	0.00	2,000.00	2,000.00	2,000.00
2-2546	Janitorial Agreement	600.62	1,500.00	650.00	1,200.00	1,200.00	1,200.00
2-2600	COURT COSTS/SHERIFF FEES	47.50	1,000.00	178.00	1,000.00	1,000.00	1,000.00
2-7000	Microfilming/Photostat	151.69	250.00	167.30	300.00	300.00	300.00
2-9900	MISCELLANEOUS	0.00	1,100.00	294.00	1,100.00	1,100.00	1,100.00
	Operating Expenses Totals	***2,702.90***	***12,225.00***	***3,390.24***	***11,125.00***	***11,125.00***	***11,125.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	220.47	1,100.00	214.16	750.00	750.00	750.00
3-0118	STATIONERY AND ENVELOPES	0.00	400.00	92.58	400.00	400.00	400.00
	Supplies and Materials Totals	***220.47***	***1,500.00***	***306.74***	***1,150.00***	***1,150.00***	***1,150.00***
	Equipment Rental						
4-0200	RENT	7,240.00	7,400.00	7,360.00	7,600.00	7,600.00	7,600.00
	Equipment Rental Totals	***7,240.00***	***7,400.00***	***7,360.00***	***7,600.00***	***7,600.00***	***7,600.00***
	Capital Outlay						
5-0315	COMPUTER EQUIPMENT	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
5-0500	NEW EQUIPMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***0.00***	***3,000.00***	***0.00***	***3,000.00***	***3,000.00***	***3,000.00***
0100-662 CHILD SUPPORT TOTAL		**59,278.89**	**76,753.00**	**60,847.02**	**79,887.00**	**79,887.00**	**79,887.00**

					Code	Description
				Fund	0100	GENERAL
				Function	671	COUNTY JAIL REQUIREMENTS
Line Item	Description	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	HEAD JAILER	66,084.00	69,222.00	70,191.68	73,000.00	73,000.00	73,000.00
1-0201	CORRECTIONS SERGEANT	100,534.60	104,613.00	107,972.27	112,000.00	112,000.00	112,000.00
1-0315	DEP.JAIL GUARD AND JAIL GUARDS	603,918.01	628,075.00	633,614.72	658,960.00	658,960.00	658,960.00
1-0407	PART TIME SALARY-ICE TRANSPORTING	12,772.50	20,000.00	24,641.50	40,000.00	40,000.00	40,000.00
1-0415	PART-TIME SALARY-CORRECTIONAL	2,144.10	5,000.00	7,264.65	7,500.00	7,500.00	7,500.00
1-0760	PAMDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***785,453.21***	***826,910.00***	***843,684.82***	***891,460.00***	***891,460.00***	***891,460.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	100.00	26.07	100.00	100.00	100.00
2-0200	CORRECTIONS FAX	1,978.45	2,000.00	2,171.59	2,000.00	2,000.00	2,000.00
2-1200	EQUIP. REPAIR -DISHWASHER RENTAL	897.07	10,000.00	1,847.60	10,000.00	10,000.00	10,000.00
2-1300	BUILDING REPAIR	13,194.02	15,000.00	19,743.75	20,000.00	20,000.00	20,000.00
2-1600	OTHER EQUIP.REPAIR/FIRE ALARM	0.00	2,000.00	1,863.36	2,000.00	2,000.00	2,000.00
2-1700	JAIL MANAGEMENT SCHOOL EXPENSE	0.00	500.00	75.00	500.00	500.00	500.00
2-1701	MEALS	0.00	500.00	0.00	500.00	500.00	500.00
2-1702	LODGING	112.35	500.00	519.80	500.00	500.00	500.00
2-1704	MILEAGE-TRANS. OF PRISONERS	204.36	200.00	0.00	200.00	200.00	200.00
2-1801	DUES, SUBSCRIPTIONS & REGIST.	1,868.99	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-1900	BOARD OF PRISONERS--FOOD	181,006.96	200,000.00	201,393.28	210,000.00	210,000.00	210,000.00
2-1901	BOARD.CONTRACTS FOR PRISONERS-	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1902	LAUNDRY	836.62	2,000.00	603.26	2,000.00	2,000.00	2,000.00
2-1903	MEDICAL & MEDICINE	57,826.78	68,000.00	82,115.49	90,000.00	90,000.00	90,000.00
2-2000	PRINTING & PUBLISHING	0.00	100.00	0.00	100.00	100.00	100.00
2-2557	PRISONER TRANSPORTING ICE	0.00	0.00	0.00	0.00	0.00	0.00
2-2602	SAFEKEEPING ORDER OF SHERIFF	9,628.99	10,000.00	660.00	10,000.00	10,000.00	10,000.00
2-3000	MED. & HOSPT.,DR.CALLS & X-RAY	4,770.16	10,000.00	10,517.02	20,000.00	20,000.00	20,000.00
2-3100	PROVISIONS AND CLOTHING--INMATES	2,939.83	3,000.00	965.34	2,500.00	2,500.00	2,500.00
2-3300	PERSONAL SUPPLIES	1,150.34	2,000.00	1,162.94	2,000.00	2,000.00	2,000.00
2-4002	Shredder pickup	0.00	250.00	246.25	250.00	250.00	250.00
2-7000	Photostat	0.00	2,200.00	3,759.73	4,000.00	4,000.00	4,000.00
2-9900	MISCELLANEOUS	0.00	1,000.00	76.95	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***276,414.92***	***332,350.00***	***327,747.43***	***380,650.00***	***380,650.00***	***380,650.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	3,791.05	4,000.00	1,072.41	4,000.00	4,000.00	4,000.00
3-0103	JANITORIAL & KITCHEN SUPPLIES	17,405.14	25,000.00	21,729.27	25,000.00	25,000.00	25,000.00
3-0111	SUPPLIES FOOD & BEVERAGE	0.00	500.00	272.88	500.00	500.00	500.00

					Code	Description
				Fund	0100	GENERAL
				Function	671	COUNTY JAIL REQUIREMENTS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0129	FIRST AID SUPPLIES	0.00	500.00	45.98	500.00	500.00	500.00
	Supplies and Materials Totals	***21,196.19***	***30,000.00***	***23,120.54***	***30,000.00***	***30,000.00***	***30,000.00***
	Capital Outlay						
5-0301	VEHICLE	0.00	0.00	0.00	40,000.00	40,000.00	40,000.00
5-0500	JAIL EQUIPMENT	4,415.50	9,000.00	8,590.30	12,000.00	12,000.00	12,000.00
5-1309	VINE COMPUTER UPGRADES	6,530.00	10,000.00	11,065.00	15,000.00	15,000.00	15,000.00
	Capital Outlay Totals	***10,945.50***	***19,000.00***	***19,655.30***	***67,000.00***	***67,000.00***	***67,000.00***
0100-671 COUNTY JAIL REQUIREMENTS TOTAL		**1,094,009.82**	**1,208,260.00**	**1,214,208.09**	**1,369,110.00**	**1,369,110.00**	**1,369,110.00**

					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	OFFICIAL'S SALARY	62,269.50	70,100.00	70,088.62	72,900.00	72,900.00	72,900.00
1-0201	DEPUTY'S SALARY PHELPS	43,776.08	46,920.00	45,562.55	48,000.00	48,000.00	48,000.00
	Personal Services Totals	***106,045.58***	***117,020.00***	***115,651.17***	***120,900.00***	***120,900.00***	***120,900.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICE	6,476.58	9,000.00	6,421.44	9,000.00	9,000.00	9,000.00
2-0206	OTHER TELEPHONE SERV-ALERT SENSE	5,003.00	5,020.00	5,003.00	5,020.00	5,020.00	5,020.00
2-0501	ELECTRICITY/TOWERS	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	EQUIPMENT REPAIRS-TOWERS	27,365.52	35,000.00	20,729.56	40,000.00	40,000.00	40,000.00
2-1600	OTHER EQUIPMENT REPAIR	196.98	1,000.00	425.95	1,000.00	1,000.00	1,000.00
2-1701	MEALS	362.56	600.00	382.50	600.00	600.00	600.00
2-1702	LODGING	0.00	1,000.00	356.16	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE	0.00	150.00	0.00	150.00	150.00	150.00
2-1801	DUES,SUBSCRIPT.REGIST.	6,247.62	26,500.00	25,090.05	10,000.00	10,000.00	10,000.00
2-2000	PRINTING & PUBLISHING	1,183.98	1,200.00	100.00	1,200.00	1,200.00	1,200.00
2-7000	PHOTOSTAT/ Eakes	2,754.83	2,800.00	2,751.87	2,800.00	2,800.00	2,800.00
2-9100	FLOOD PLAIN EXPENSE	0.00	500.00	200.00	500.00	500.00	500.00
2-9900	MISCELLANEOUS	182.55	7,000.00	1,334.34	7,000.00	7,000.00	7,000.00
2-9919	19 GRANT OPERATING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-9923	Grant Expense	107,220.50	130,000.00	87,521.28	75,000.00	75,000.00	75,000.00
	Operating Expenses Totals	***156,994.12***	***219,770.00***	***150,316.15***	***153,270.00***	***153,270.00***	***153,270.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	6,179.46	6,000.00	3,102.27	6,000.00	6,000.00	6,000.00
3-0105	MEDICAL SUPPLIES	113.90	700.00	73.94	700.00	700.00	700.00
3-0120	Program-Computer Supplies	0.00	1,000.00	309.29	1,000.00	1,000.00	1,000.00
3-0209	FUEL	2,681.30	5,500.00	4,176.96	5,500.00	5,500.00	5,500.00
3-0211	TIRES & TIRE REPAIRS	1,240.96	2,000.00	22.99	2,000.00	2,000.00	2,000.00
3-0212	CAR REPAIRS & OIL CHANGE	2,288.73	3,000.00	892.08	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	***12,504.35***	***18,200.00***	***8,577.53***	***18,200.00***	***18,200.00***	***18,200.00***
	Capital Outlay						
5-0301	CARS & TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00
5-0311	Radio Equipment	17,620.00	14,000.00	6,653.82	14,000.00	14,000.00	14,000.00
5-0500	OFFICE EQUIPMENT	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
5-1309	DATA PROCESSING SOFTWARE	0.00	1,400.00	0.00	1,400.00	1,400.00	1,400.00
	Capital Outlay Totals	***17,620.00***	***17,400.00***	***6,653.82***	***17,400.00***	***17,400.00***	***17,400.00***
0100-693 EMERGENCY MANAGEMENT TOTAL		**293,164.05**	**372,390.00**	**281,198.67**	**309,770.00**	**309,770.00**	**309,770.00**

					Code	Description
				Fund	0100	GENERAL
				Function	702	COUNTY SURVEYOR-REQUIREMENTS

Line Item	Description	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	23,973.84	24,700.00	24,693.54	25,500.00	25,500.00	25,500.00
	Personal Services Totals	***23,973.84***	***24,700.00***	***24,693.54***	***25,500.00***	***25,500.00***	***25,500.00***
	Operating Expenses						
2-1701	MEALS	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	LODGING	0.00	300.00	0.00	300.00	300.00	300.00
2-1704	MILEAGE	0.00	100.00	0.00	100.00	100.00	100.00
2-1801	DUES, SUBSCRIPTIONS-REGIST.	532.95	650.00	546.14	650.00	650.00	650.00
2-3920	GIS SYSTEM & CO PLAT MAPS	3,304.06	5,000.00	4,679.59	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***3,837.01***	***6,150.00***	***5,225.73***	***6,150.00***	***6,150.00***	***6,150.00***
	Supplies and Materials						
3-0130	SURVEYOR SUPPLIES	0.00	800.00	0.00	800.00	800.00	800.00
	Supplies and Materials Totals	***0.00***	***800.00***	***0.00***	***800.00***	***800.00***	***800.00***
	Capital Outlay						
5-1304	LOCATING WITNESS CORNERS	0.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
	Capital Outlay Totals	***0.00***	***4,500.00***	***4,500.00***	***4,500.00***	***4,500.00***	***4,500.00***
0100-702 COUNTY SURVEYOR-REQUIREMENTS TOTAL		**27,810.85**	**36,150.00**	**34,419.27**	**36,950.00**	**36,950.00**	**36,950.00**

					Code	Description
				Fund	0100	GENERAL
				Function	801	COUNTY RELIEF REQUIREMENTS

Line Item	Description	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						
2-3000	MEDICAL & HOSPITAL CLIENT SERV	0.00	80,000.00	0.00	60,000.00	60,000.00	60,000.00
2-3050	EMERG.RELIEF-OUTSIDE TRANSIENT	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-3100	PROVISIONS/CLOTHING/CLIENT	0.00	500.00	0.00	500.00	500.00	500.00
2-3200	RENT,FUEL,ELECT.CLIENT SERV.	0.00	15,500.00	0.00	15,500.00	15,500.00	15,500.00
2-3300	PERSONAL SUPPLIES-CLIENT SERV.	0.00	1,200.00	0.00	1,200.00	1,200.00	1,200.00
2-3400	COUNTY BURIALS	6,000.00	18,000.00	8,000.00	20,000.00	20,000.00	20,000.00
2-9900	MISCELLANEOUS	0.00	2,000.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	*6,000.00*	*120,200.00*	*8,000.00*	*100,200.00*	*100,200.00*	*100,200.00*
0100-801 COUNTY RELIEF REQUIREMENTS TOTAL		**6,000.00**	**120,200.00**	**8,000.00**	**100,200.00**	**100,200.00**	**100,200.00**

					Code	Description
				Fund	0100	GENERAL
				Function	803	CO.VETERAN'S SERV.OFF.REQUIRE.

Line Item	Description	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	63,983.41	67,212.00	67,246.23	69,936.00	69,936.00	69,936.00
	Personal Services Totals	***63,983.41***	***67,212.00***	***67,246.23***	***69,936.00***	***69,936.00***	***69,936.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	120.00	0.00	100.00	100.00	100.00
2-0200	TELEPHONE SERVICES	639.33	750.00	531.32	650.00	650.00	650.00
2-1701	MEALS	55.27	350.00	91.14	350.00	350.00	350.00
2-1702	LODGING	166.00	720.00	242.00	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	308.09	550.00	192.96	500.00	500.00	500.00
2-1801	DUES, SUBSCRIPTIONS & REGIST.	889.89	1,500.00	633.89	1,500.00	1,500.00	1,500.00
2-2000	PRINTING AND PUBLISHING	12.91	50.00	13.08	50.00	50.00	50.00
2-2515	VETERAN'S SERVICE COMMITTEE MEMBERS	300.00	450.00	330.00	400.00	400.00	400.00
2-7000	MICROFILMING/PHOTOSTAT	716.37	850.00	785.20	850.00	850.00	850.00
2-9900	MISCELLANEOUS	0.00	100.00	0.00	100.00	100.00	100.00
	Operating Expenses Totals	***3,087.86***	***5,440.00***	***2,819.59***	***5,000.00***	***5,000.00***	***5,000.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	0.00	100.00	0.00	100.00	100.00	100.00
	Supplies and Materials Totals	***0.00***	***100.00***	***0.00***	***100.00***	***100.00***	***100.00***
	Capital Outlay						
5-0500	NEW EQUIPMENT	0.00	500.00	0.00	500.00	500.00	500.00
5-1309	DATA PROCESSING SOFTWARE	0.00	500.00	0.00	500.00	500.00	500.00
	Capital Outlay Totals	***0.00***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
0100-803 CO.VETERAN'S SERV.OFF.REQUIRE. TOTAL		**67,071.27**	**73,752.00**	**70,065.82**	**76,036.00**	**76,036.00**	**76,036.00**

					Code	Description
				Fund	0100	GENERAL
				Function	822	COUNTY INSTITUTIONS REQUIREMENTS

Line Item	Description	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						
2-2805	LINCOLN REGIONAL CENTER	2,081.88	21,500.00	4,553.51	21,500.00	21,500.00	21,500.00
2-2915	JUVENILE COSTS	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00
2-4420	MENTAL HEALTH SERV.ACT-PSYCH EVAL.	0.00	158,000.00	0.00	158,000.00	158,000.00	158,000.00
2-9900	MISCELLANEOUS	0.00	500.00	0.00	500.00	500.00	500.00
	Operating Expenses Totals	*2,081.88*	*200,000.00*	*4,553.51*	*200,000.00*	*200,000.00*	*200,000.00*
0100-822 COUNTY INSTITUTIONS REQUIREMENTS TOTAL		**2,081.88**	**200,000.00**	**4,553.51**	**200,000.00**	**200,000.00**	**200,000.00**

					Code	Description
				Fund	0100	GENERAL
				Function	970	MISCELLANEOUS GENERAL-REQUIRE.
Line Item	Description	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	WORKMEN'S COMPENSATION	42,396.00	72,000.00	53,608.00	72,000.00	72,000.00	72,000.00
1-0802	HEALTH-ACCIDENT	982,044.54	1,200,000.00	1,013,374.97	1,200,000.00	1,200,000.00	1,200,000.00
1-0900	RETIREMENT CONTRIBUTIONS	213,411.97	245,500.00	225,601.75	250,000.00	250,000.00	250,000.00
1-1000	OASI-SOCIAL SECURITY	232,830.29	260,000.00	245,950.58	275,000.00	275,000.00	275,000.00
1-1400	MISCELLANEOUS PERSONAL SERVICES	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
1-1500	UNEMPLOYMENT	0.00	20,000.00	396.50	20,000.00	20,000.00	20,000.00
	Personal Services Totals	*1,470,682.80*	*1,802,500.00*	*1,538,931.80*	*1,822,000.00*	*1,822,000.00*	*1,822,000.00*
	Operating Expenses						
2-0100	POSTAGE	26,961.62	40,000.00	28,770.80	40,000.00	40,000.00	40,000.00
2-0200	FAX/COURTHOUSE OFFICES	310.58	1,000.00	0.00	0.00	0.00	0.00
2-0205	INTERNET SERVICE	9,368.20	10,500.00	9,247.00	12,000.00	12,000.00	12,000.00
2-0601	PROPERTY & GENERAL LIABILITY,UMBREL	72,118.00	75,000.00	84,231.00	90,000.00	90,000.00	90,000.00
2-0604	AUTO/PU INSURANCE	11,598.00	17,500.00	14,937.00	18,000.00	18,000.00	18,000.00
2-1150	LB 644 POSTCARD & PUBLIC HEARING	624.78	10,000.00	2,190.50	5,000.00	5,000.00	5,000.00
2-1600	EQUIP. REPAIR	0.00	500.00	790.58	1,000.00	1,000.00	1,000.00
2-1801	DUES, SUBSCRIPT.,REGIST.MEMBER	6,757.42	5,000.00	4,821.98	5,000.00	5,000.00	5,000.00
2-2000	PRINTING AND PUBLISHING	2,919.71	4,500.00	3,366.23	4,500.00	4,500.00	4,500.00
2-2300	DIST.CO.CT.JUROR FEES-SUPPLIES	6,249.45	35,000.00	369.27	30,000.00	30,000.00	30,000.00
2-2350	WITNESS FEES	215.54	2,500.00	0.00	2,500.00	2,500.00	2,500.00
2-2400	SPEC.PROSECUTOR--FORECLOSURES	7,743.08	10,000.00	11,164.00	12,000.00	12,000.00	12,000.00
2-2401	DIST. COURT APPOINTED COUNCIL	8,982.75	35,000.00	26,293.07	40,000.00	40,000.00	40,000.00
2-2412	CO.COURT APPT.COUNCIL	288,878.96	338,000.00	310,587.96	340,000.00	340,000.00	340,000.00
2-2416	CRIMESTOPPERS & DRUG PROGRAM COSTS	0.00	700.00	0.00	700.00	700.00	700.00
2-2504	CHILD SUPPORT ENFORC EXP SEQUOIA	3,650.00	7,300.00	3,650.00	7,300.00	7,300.00	7,300.00
2-2509	Court Appointed Adocate Costs-CASA	0.00	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00
2-2540	AUDIT COSTS	16,250.00	16,000.00	23,500.00	16,000.00	16,000.00	16,000.00
2-2543	BUDGET PREPARATION COSTS	5,500.00	5,995.00	5,995.00	6,325.00	6,325.00	6,325.00
2-2601	DISTRICT COURT COSTS	5,314.57	11,000.00	4,343.05	11,000.00	11,000.00	11,000.00
2-2602	CO.COURT COSTS-EVALUAT.SAFE-KP	7,214.61	20,000.00	15,007.85	20,000.00	20,000.00	20,000.00
2-2604	DIST.#10 JUDGE & COURT COST	21,695.49	22,750.00	22,746.80	22,910.00	22,910.00	22,910.00
2-2700	MENTAL HEALTH BOARD COSTS	3,235.45	14,000.00	1,775.00	14,000.00	14,000.00	14,000.00
2-3500	ABANDONED CEMETERY COSTS	0.00	700.00	0.00	700.00	700.00	700.00
2-4300	ECONOMIC DEVELOPMENT-PCDC & SCEDD	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
2-4408	AMBULANCE COSTS-RESCUE UNIT-TB TEST	1,000.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00
2-4411	AREA AGENCY ON AGING	1,868.00	1,868.00	1,868.00	2,150.00	2,150.00	2,150.00
2-4419	CHILD ADVOCACY STARS/FAMILY ADVOCACY	3,000.00	2,000.00	0.00	0.00	0.00	0.00

					Code	Description
				Fund	0100	GENERAL
				Function	970	MISCELLANEOUS GENERAL-REQUIRE.

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-4420	REGION 3 MID NE MENT HEALTH SERV	23,725.65	23,870.00	23,859.10	23,700.00	23,700.00	23,700.00
2-4421	MID-NEBRASKA INDIVIDUAL SERVICES	8,968.00	8,968.00	8,968.00	8,968.00	8,968.00	8,968.00
2-4425	SAFE CENTER	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
2-4426	HISTORICAL SOCIETY	10,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
2-4434	E911 SERVICE	42,771.00	151,090.00	151,090.00	172,913.00	172,913.00	172,913.00
2-7000	PHOTO.SER/ALL COPIERS/REPR/SUP	3,573.88	6,000.00	3,818.00	6,000.00	6,000.00	6,000.00
2-8300	PROBATION COSTS DIST.#10	7,552.98	11,000.00	8,079.71	11,000.00	11,000.00	11,000.00
2-8800	JUVENILE EPS SHELTER	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-9900	MISCELLANEOUS	756.31	58,000.48	25,609.25	58,000.92	58,000.92	58,000.92
	Operating Expenses Totals	*636,304.03*	*1,029,241.48*	*871,579.15*	*1,065,166.92*	*1,065,166.92*	*1,065,166.92*
	Equipment Rental						
4-0300	EQUIPMENT RENTAL	2,400.00	3,000.00	2,400.00	3,000.00	3,000.00	3,000.00
	Equipment Rental Totals	*2,400.00*	*3,000.00*	*2,400.00*	*3,000.00*	*3,000.00*	*3,000.00*
	Transfers Out						
7-0150	PROPERTY TAX REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER FUND TRANSFERS	1,200,190.80	1,942,342.52	1,412,185.52	2,408,041.08	2,408,041.08	2,408,041.08
	Transfers Out Totals	*1,200,190.80*	*1,942,342.52*	*1,412,185.52*	*2,408,041.08*	*2,408,041.08*	*2,408,041.08*
0100-970 MISCELLANEOUS GENERAL-REQUIRE. TOTAL		**3,309,577.63**	**4,777,084.00**	**3,825,096.47**	**5,298,208.00**	**5,298,208.00**	**5,298,208.00**
100 GENERAL TOTALS							
	TOTAL EXPENDITURES	7,641,726.64		8,483,586.42			
	TOTAL BUDGET OF EXPENDITURES		10,189,842.00		10,996,015.00	10,996,015.00	10,996,015.00
	NECESSARY CASH RESERVE		1,671,645.00		1,761,590.00	1,761,590.00	1,761,590.00
	TOTAL REQUIREMENTS		11,861,487.00		12,757,605.00	12,757,605.00	12,757,605.00

					Code	Description
				Fund	0300	ROAD
				Function	705	COUNTY ROAD--REQUIREMENTS
Line Item	Description	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	OFFICIAL'S SALARY	79,144.04	83,000.00	82,303.64	86,300.00	86,300.00	86,300.00
1-0303	MAINTENANCE SALARY	749,487.55	840,000.00	791,862.60	874,000.00	874,000.00	874,000.00
1-0305	CLERICAL-SALARY	39,525.88	41,700.00	41,357.42	43,350.00	43,350.00	43,350.00
1-0405	MAINTENANCE SALARY (PART-TIME)	23,712.00	26,000.00	22,444.96	27,000.00	27,000.00	27,000.00
1-0760	PANDEMIC SELF LEAVE PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMEN'S COMPENSATION	63,593.00	64,000.00	80,413.00	81,000.00	81,000.00	81,000.00
1-0802	HEALTH-ACCIDENT	266,073.71	300,000.00	280,720.76	300,000.00	300,000.00	300,000.00
1-0900	RETIREMENT CONTRIBUTIONS	58,685.37	65,200.00	61,881.83	67,700.00	67,700.00	67,700.00
1-1000	OASI-SOCIAL SECURITY	68,234.30	75,800.00	71,543.20	76,500.00	76,500.00	76,500.00
	Personal Services Totals	***1,348,455.85***	***1,495,700.00***	***1,432,527.41***	***1,555,850.00***	***1,555,850.00***	***1,555,850.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	85.80	200.00	0.00	100.00	100.00	100.00
2-0200	TELEPHONE SERVICES	2,805.57	3,000.00	3,134.14	3,200.00	3,200.00	3,200.00
2-0400	RADIO REPAIR	0.00	3,000.00	2,825.90	3,000.00	3,000.00	3,000.00
2-0501	ELECTRICITY	6,032.23	8,000.00	6,938.77	8,000.00	8,000.00	8,000.00
2-0502	WATER	722.67	1,000.00	731.52	1,000.00	1,000.00	1,000.00
2-0503	HEATING FUELS	1,129.61	2,000.00	1,090.56	2,000.00	2,000.00	2,000.00
2-0504	SEWER	582.66	800.00	588.69	800.00	800.00	800.00
2-0505	GARBAGE	1,141.41	1,600.00	1,426.25	1,600.00	1,600.00	1,600.00
2-0601	PROPERTY & GENERAL LIABILITY,UMBREL	11,369.00	13,000.00	13,269.00	13,500.00	13,500.00	13,500.00
2-0604	AUTO/PU INSURANCE	16,328.00	17,000.00	18,655.00	19,000.00	19,000.00	19,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	500.00	0.00	500.00	500.00	500.00
2-1300	BUILDING REPAIR	48,841.60	15,000.00	5,754.61	20,000.00	20,000.00	20,000.00
2-1400	ROAD EQUIPMENT REPAIR-PARTS	113,581.88	85,000.00	98,160.26	90,000.00	90,000.00	90,000.00
2-1500	ROAD EQUIPMENT REPAIR-LABOR	31,303.30	40,000.00	11,180.75	40,000.00	40,000.00	40,000.00
2-1701	MEALS	29.90	100.00	39.98	100.00	100.00	100.00
2-1702	LODGING	786.90	1,000.00	540.90	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE ALLOWANCE	284.08	600.00	201.60	600.00	600.00	600.00
2-1801	DUES, SUBSCRIPTIONS & REGIST.	910.00	1,100.00	1,739.00	1,700.00	1,700.00	1,700.00
2-1803	SNOW REMOVAL--BY OTHERS	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-2000	Printing & Publishing	768.48	1,000.00	461.45	1,000.00	1,000.00	1,000.00
2-2200	EXPRESS AND FREIGHT	2,821.39	3,000.00	1,198.61	3,000.00	3,000.00	3,000.00
2-2515	CONTRACT LABOR	0.00	3,000.00	500.00	3,000.00	3,000.00	3,000.00
2-2544	Monthly Support/User Fee-MIPS	1,667.88	1,670.00	1,667.88	1,700.00	1,700.00	1,700.00
2-2546	Janitorial Agreements	4,550.00	4,600.00	4,200.00	4,600.00	4,600.00	4,600.00
2-4110	Pest Control	0.00	500.00	480.00	500.00	500.00	500.00
2-7000	Photostat	0.00	1,900.00	2,160.91	2,200.00	2,200.00	2,200.00

					Code	Description
				Fund	0300	ROAD
				Function	705	COUNTY ROAD--REQUIREMENTS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-8500	DRUG TEST	870.00	1,400.00	1,220.00	1,500.00	1,500.00	1,500.00
	Operating Expenses Totals	***246,612.36***	***212,970.00***	***178,165.78***	***226,600.00***	***226,600.00***	***226,600.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,237.34	1,500.00	682.32	1,500.00	1,500.00	1,500.00
3-0103	JANITORIAL SUPPLIES	612.34	900.00	1,060.49	1,000.00	1,000.00	1,000.00
3-0104	TECHNICAL SUPPLIES	521.26	1,000.00	0.00	500.00	500.00	500.00
3-0106	SHOP SUPPLIES	6,371.36	6,500.00	5,067.44	6,500.00	6,500.00	6,500.00
3-0109	SHOP TOOLS	2,233.11	9,500.00	1,780.59	9,500.00	9,500.00	9,500.00
3-0110	SMALL TOOLS, ETC.	440.77	1,000.00	453.95	1,000.00	1,000.00	1,000.00
3-0127	FIRST AID AND SAFETY SUPPLIES	3,312.21	2,500.00	1,835.37	2,500.00	2,500.00	2,500.00
3-0202	GRAVEL AND BORROW	204,058.85	425,000.00	328,632.19	425,000.00	425,000.00	425,000.00
3-0203	GRADER BLADES	15,342.02	24,000.00	18,972.50	24,000.00	24,000.00	24,000.00
3-0206	CULVERTS	67,977.23	90,000.00	93,322.20	90,000.00	90,000.00	90,000.00
3-0207	STEEL PRODUCTS	26.00	2,000.00	1,285.00	2,000.00	2,000.00	2,000.00
3-0208	LUMBER	207.60	1,000.00	4.90	1,000.00	1,000.00	1,000.00
3-0209	MACHINERY AND EQUIPMENT FUEL	276,512.56	400,000.00	215,921.10	350,000.00	350,000.00	350,000.00
3-0210	MACH.& EQUIP. GREASE & OIL	11,374.46	18,000.00	7,001.74	18,000.00	18,000.00	18,000.00
3-0211	MACH.& EQUIP.TIRE-TIRE REPAIR	16,523.21	23,000.00	18,783.55	23,000.00	23,000.00	23,000.00
3-0213	EROSION CONTROL	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
3-0301	SIGNS	7,428.34	11,000.00	7,278.55	11,000.00	11,000.00	11,000.00
3-0302	SIGN POSTS	11,899.37	8,000.00	2,599.08	8,000.00	8,000.00	8,000.00
3-0303	GUARD RAIL AND POSTS	0.00	500.00	0.00	500.00	500.00	500.00
3-0304	GUARD POSTS & DELINEATORS	0.00	500.00	999.00	500.00	500.00	500.00
3-0306	PAVEMENT MARKING	69,332.43	75,000.00	51,715.90	75,000.00	75,000.00	75,000.00
3-0308	FLARES, FLAGS, BARRICADES	390.45	2,000.00	678.59	2,000.00	2,000.00	2,000.00
3-0400	MISC. SUPPLIES & MATERIALS	781.64	3,000.00	58.00	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	***697,582.55***	***1,108,400.00***	***758,132.46***	***1,058,000.00***	***1,058,000.00***	***1,058,000.00***
	Equipment Rental						
4-0100	EQUIPMENT RENTAL	4,000.00	10,000.00	5,994.07	10,000.00	10,000.00	10,000.00
	Equipment Rental Totals	***4,000.00***	***10,000.00***	***5,994.07***	***10,000.00***	***10,000.00***	***10,000.00***
	Capital Outlay						
5-0101	Right-of-Way Land	0.00	25,000.00	0.00	0.00	0.00	0.00
5-0200	BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00
5-0300	MACHINERY & EQUIPMENT	0.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00
5-0302	PICKUPS	28,500.00	25,000.00	0.00	47,000.00	47,000.00	47,000.00
5-0303	TRUCKS	0.00	0.00	0.00	50,000.00	50,000.00	50,000.00
5-0304	INDUSTRIAL TRACTORS & MOWER	77,741.37	40,000.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADERS	252,430.00	270,000.00	264,000.00	272,000.00	272,000.00	272,000.00

					Code	Description
				Fund	0300	ROAD
				Function	705	COUNTY ROAD--REQUIREMENTS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
5-0311	RADIO EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0315	COMPUTER EQUIPMENT	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
5-0500	OFF. & TECH.EQUIP.	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
5-1201	ARMOR COATING	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
5-1202	GRADING	13,000.00	90,000.00	30,000.00	75,000.00	75,000.00	75,000.00
5-1205	BITUMINOUS SURFACING	27,790.20	50,000.00	0.00	50,000.00	50,000.00	50,000.00
5-1206	CONCRETE SURF/CRACK SEAL	68.00	60,000.00	50,402.39	60,000.00	60,000.00	60,000.00
5-1211	BRIDGES	18,968.00	50,000.00	5,395.42	50,000.00	50,000.00	50,000.00
5-1302	ENGINEERING	13,673.50	40,000.00	36,167.46	45,000.00	45,000.00	45,000.00
5-1307	ADVERTISEMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	COMPUTER SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***432,171.07***	***734,000.00***	***385,965.27***	***733,000.00***	***733,000.00***	***733,000.00***
	Transfers Out						
7-0150	PROPERTY TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER FUND TRANSFER	500,000.00	0.00	500,000.00	500,000.00	500,000.00	500,000.00
	Transfers Out Totals	***500,000.00***	***0.00***	***500,000.00***	***500,000.00***	***500,000.00***	***500,000.00***
0300-705 COUNTY ROAD--REQUIREMENTS TOTAL		**3,228,821.83**	**3,561,070.00**	**3,260,784.99**	**4,083,450.00**	**4,083,450.00**	**4,083,450.00**
300 ROAD TOTALS							
	TOTAL EXPENDITURES	3,228,821.83		3,260,784.99			
	TOTAL BUDGET OF EXPENDITURES		3,561,070.00		4,083,450.00	4,083,450.00	4,083,450.00
	NECESSARY CASH RESERVE		400,000.00		400,000.00	400,000.00	400,000.00
	TOTAL REQUIREMENTS		3,961,070.00		4,483,450.00	4,483,450.00	4,483,450.00

PHELPS COUNTY ROAD ESCROW

		Code	Description
	Fund	0302	ROAD ESCROW
	Function	705	ROAD ESCROW

Line Item	Description	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						
2-9901	FLOOD DISASTER 2019	0.00	0.00	251,041.62	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***251,041.62***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0202	GRAVEL AND BORROW	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00
	Supplies and Materials Totals	***0.00***	***100,000.00***	***0.00***	***100,000.00***	***100,000.00***	***100,000.00***
	Capital Outlay						
5-0300	MACHINERY & EQUIPMENT	0.00	300,000.00	0.00	300,000.00	300,000.00	300,000.00
5-1200	ROAD CONTRACTS	0.00	1,028,466.00	0.00	1,777,789.00	1,777,789.00	1,777,789.00
	Capital Outlay Totals	***0.00***	***1,328,466.00***	***0.00***	***2,077,789.00***	***2,077,789.00***	***2,077,789.00***
	Transfers Out						
7-0200	INTERFUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0302-705 ROAD ESCROW TOTAL		**0.00**	**1,428,466.00**	**251,041.62**	**2,177,789.00**	**2,177,789.00**	**2,177,789.00**
302 ROAD ESCROW TOTALS							
	TOTAL EXPENDITURES	0.00		251,041.62			
	TOTAL BUDGET OF EXPENDITURES		1,428,466.00		2,177,789.00	2,177,789.00	2,177,789.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,428,466.00		2,177,789.00	2,177,789.00	2,177,789.00

PHELPS COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM FUND

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-1207	STRUCT., PIPES & BOX CULVERTS	218,188.10	301,972.00	0.00	417,757.00	417,757.00	417,757.00
5-1211	BRIDGES	0.00	202,971.00	87,853.68	168,096.00	168,096.00	168,096.00
	Capital Outlay Totals	*218,188.10*	*504,943.00*	*87,853.68*	*585,853.00*	*585,853.00*	*585,853.00*
0650-706 HIGHWAY BRIDGE BUYBACK PROGRAM FUND TOTAL		**218,188.10**	**504,943.00**	**87,853.68**	**585,853.00**	**585,853.00**	**585,853.00**
650 HIGHWAY BRIDGE BUYBACK PROGRAM FUND TOTALS							
	TOTAL EXPENDITURES	218,188.10		87,853.68			
	TOTAL BUDGET OF EXPENDITURES		504,943.00		585,853.00	585,853.00	585,853.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		504,943.00		585,853.00	585,853.00	585,853.00

PHELPS COUNTY VISITOR'S PROMOTION

		Code	Description
	Fund	0990	VISITOR'S PROMOTION
	Function	879	VISITOR'S PROMOTION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2000	PRINTING & PUBLISHING	17,654.39	21,700.00	13,489.28	21,700.00	21,700.00	21,700.00
2-6040	TOURISM PROMOTION	6,460.55	17,185.00	14,387.40	17,185.00	17,185.00	17,185.00
2-6050	TRAVEL EXHIBIT EXPENSE	0.00	200.00	0.00	0.00	0.00	0.00
2-6060	PROMOTIONAL SUPPLIES	7,249.99	13,000.00	10,417.66	13,000.00	13,000.00	13,000.00
2-9900	MISCELLANEOUS	150.00	100.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	*31,514.93*	*52,185.00*	*38,294.34*	*51,885.00*	*51,885.00*	*51,885.00*
	Equipment Rental						
4-0300	RENT/LEASE	6,000.00	7,000.00	6,000.00	7,000.00	7,000.00	7,000.00
	Equipment Rental Totals	*6,000.00*	*7,000.00*	*6,000.00*	*7,000.00*	*7,000.00*	*7,000.00*
0990-879 VISITOR'S PROMOTION TOTAL		**37,514.93**	**59,185.00**	**44,294.34**	**58,885.00**	**58,885.00**	**58,885.00**
990 VISITOR'S PROMOTION TOTALS							
	TOTAL EXPENDITURES	37,514.93		44,294.34			
	TOTAL BUDGET OF EXPENDITURES		59,185.00		58,885.00	58,885.00	58,885.00
	NECESSARY CASH RESERVE		20,000.00		15,150.00	15,150.00	15,150.00
	TOTAL REQUIREMENTS		79,185.00		74,035.00	74,035.00	74,035.00

PHELPS COUNTY VISITORS IMPROVEMENT

		Code	Description
	Fund	0995	VISITORS IMPROVEMENT
	Function	879	VISITORS 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						
2-2502	PROFESSIONAL FEES	12,689.34	16,000.00	15,243.59	16,000.00	16,000.00	16,000.00
2-9900	MISCELLANEOUS OPERATION EXPENSE	42,767.00	79,000.00	62,439.18	62,000.00	62,000.00	62,000.00
	Operating Expenses Totals	*55,456.34*	*95,000.00*	*77,682.77*	*78,000.00*	*78,000.00*	*78,000.00*
0995-879 VISITORS IMPROVEMENT TOTAL		**55,456.34**	**95,000.00**	**77,682.77**	**78,000.00**	**78,000.00**	**78,000.00**
995 VISITORS IMPROVEMENT TOTALS							
	TOTAL EXPENDITURES	55,456.34		77,682.77			
	TOTAL BUDGET OF EXPENDITURES		95,000.00		78,000.00	78,000.00	78,000.00
	NECESSARY CASH RESERVE		33,026.00		6,425.00	6,425.00	6,425.00
	TOTAL REQUIREMENTS		128,026.00		84,425.00	84,425.00	84,425.00

PHELPS COUNTY ROD PRESERVATION & MODERIZATION

		Code	Description
	Fund	1150	ROD PRESERVATION & MODERIZATION
	Function	604	ROD PRESERVATION & MODERNIZATION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1016	MICROFILMING COSTS	1,882.80	5,620.00	1,901.64	5,620.00	5,620.00	5,620.00
2-1103	WEBSITE COST	1,722.24	4,500.00	1,722.24	4,500.00	4,500.00	4,500.00
	Operating Expenses Totals	*3,605.04*	*10,120.00*	*3,623.88*	*10,120.00*	*10,120.00*	*10,120.00*
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	1,670.21	5,200.00	164.44	5,200.00	5,200.00	5,200.00
	Supplies and Materials Totals	*1,670.21*	*5,200.00*	*164.44*	*5,200.00*	*5,200.00*	*5,200.00*
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Capital Outlay Totals	*0.00*	*5,000.00*	*0.00*	*5,000.00*	*5,000.00*	*5,000.00*
1150-604 ROD PRESERVATION & MODERNIZATION TOTAL		**5,275.25**	**20,320.00**	**3,788.32**	**20,320.00**	**20,320.00**	**20,320.00**
1150 ROD PRESERVATION & MODERIZATION TOTALS							
	TOTAL EXPENDITURES	5,275.25		3,788.32			
	TOTAL BUDGET OF EXPENDITURES		20,320.00		20,320.00	20,320.00	20,320.00
	NECESSARY CASH RESERVE		5,050.00		6,886.00	6,886.00	6,886.00
	TOTAL REQUIREMENTS		25,370.00		27,206.00	27,206.00	27,206.00

PHELPS COUNTY SELF HEALTH INSURANCE

		Code	Description
Fund		1275	SELF HEALTH INSURANCE
Function		971	SELF HEALTH INSURANCE

Line Item	Description	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						
2-0603	COUNTY SELF HEALTH INSURANCE	112,245.52	150,000.00	117,574.08	150,000.00	150,000.00	150,000.00
	Operating Expenses Totals	*112,245.52*	*150,000.00*	*117,574.08*	*150,000.00*	*150,000.00*	*150,000.00*
1275-971 SELF HEALTH INSURANCE TOTAL		**112,245.52**	**150,000.00**	**117,574.08**	**150,000.00**	**150,000.00**	**150,000.00**
1275 SELF HEALTH INSURANCE TOTALS							
	TOTAL EXPENDITURES	112,245.52		117,574.08			
	TOTAL BUDGET OF EXPENDITURES		150,000.00		150,000.00	150,000.00	150,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		150,000.00		150,000.00	150,000.00	150,000.00

PHELPS COUNTY SOLDIERS AND SAILORS REQUIREMENTS

	Code	Description
Fund	1900	SOLDIERS AND SAILORS REQUIREMENTS
Function	802	SOLDIERS AND SAILORS-REQUIRE.

Line Item	Description	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						
2-3050	EMERGENCY RELIEF	3,497.34	35,946.00	2,005.79	33,644.00	33,644.00	33,644.00
	Operating Expenses Totals	*3,497.34*	*35,946.00*	*2,005.79*	*33,644.00*	*33,644.00*	*33,644.00*
	Capital Outlay						
5-1500	GRAVE MARKERS--FLAGS	992.70	5,000.00	296.26	5,000.00	5,000.00	5,000.00
	Capital Outlay Totals	*992.70*	*5,000.00*	*296.26*	*5,000.00*	*5,000.00*	*5,000.00*
	Transfers Out						
7-0150	PROPERTY TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER FUND 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*
1900-802 SOLDIERS AND SAILORS-REQUIRE. TOTAL		**4,490.04**	**40,946.00**	**2,302.05**	**38,644.00**	**38,644.00**	**38,644.00**
1900 SOLDIERS AND SAILORS REQUIREMENTS TOTALS							
	TOTAL EXPENDITURES	4,490.04		2,302.05			
	TOTAL BUDGET OF EXPENDITURES		40,946.00		38,644.00	38,644.00	38,644.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		40,946.00		38,644.00	38,644.00	38,644.00

PHELPS COUNTY LIBRARY

					Code	Description
				Fund	2000	LIBRARY
				Function	860	LIBRARY
Line Item	Description	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						
2-4428	LIBRARY	147,093.76	152,500.00	152,500.00	152,500.00	152,500.00	152,500.00
	Operating Expenses Totals	*147,093.76*	*152,500.00*	*152,500.00*	*152,500.00*	*152,500.00*	*152,500.00*
	Transfers Out						
7-0200	INTER FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
2000-860 LIBRARY TOTAL		**147,093.76**	**152,500.00**	**152,500.00**	**152,500.00**	**152,500.00**	**152,500.00**
2000 LIBRARY TOTALS							
	TOTAL EXPENDITURES	147,093.76		152,500.00			
	TOTAL BUDGET OF EXPENDITURES		152,500.00		152,500.00	152,500.00	152,500.00
	NECESSARY CASH RESERVE		3,874.00		3,061.00	3,061.00	3,061.00
	TOTAL REQUIREMENTS		156,374.00		155,561.00	155,561.00	155,561.00

PHELPS COUNTY OPIOD RECOVER SETTLEMENTS

	Code	Description
Fund	2320	OPIOD RECOVER SETTLEMENTS
Function	660	OPIOD RECOVER SETTLEMENTS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9900	MISC. OPIOD EXPENSE	702.58	41,605.00	0.00	44,259.00	44,259.00	44,259.00
	Operating Expenses Totals	*702.58*	*41,605.00*	*0.00*	*44,259.00*	*44,259.00*	*44,259.00*
2320-660 OPIOD RECOVER SETTLEMENTS TOTAL		**702.58**	**41,605.00**	**0.00**	**44,259.00**	**44,259.00**	**44,259.00**
2320 OPIOD RECOVER SETTLEMENTS TOTALS							
	TOTAL EXPENDITURES	702.58		0.00			
	TOTAL BUDGET OF EXPENDITURES		41,605.00		44,259.00	44,259.00	44,259.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		41,605.00		44,259.00	44,259.00	44,259.00

PHELPS COUNTY STOP

					Code	Description
				Fund	2356	STOP
				Function	666	STOP
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS	0.00	8,996.00	0.00	10,196.00	10,196.00	10,196.00
	Operating Expenses Totals	*0.00*	*8,996.00*	*0.00*	*10,196.00*	*10,196.00*	*10,196.00*
2356-666 STOP TOTAL		**0.00**	**8,996.00**	**0.00**	**10,196.00**	**10,196.00**	**10,196.00**
2356 STOP TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		8,996.00		10,196.00	10,196.00	10,196.00
	NECESSARY CASH RESERVE		1,004.00		1,201.00	1,201.00	1,201.00
	TOTAL REQUIREMENTS		10,000.00		11,397.00	11,397.00	11,397.00

PHELPS COUNTY DRUG LAW ENFORCEMENT & EDUCATION

	Code	Description
Fund	2360	DRUG LAW EN FORCEMENT & EDUCATION
Function	783	DRUG LAW EN FORCEMENT & EDUCATION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS OPERATING EXPENSE	0.00	880.00	0.00	680.00	680.00	680.00
	Operating Expenses Totals	*0.00*	*880.00*	*0.00*	*680.00*	*680.00*	*680.00*
2360-783 DRUG LAW ENFORCEMENT & EDUCATION TOTAL		**0.00**	**880.00**	**0.00**	**680.00**	**680.00**	**680.00**
2360 DRUG LAW ENFORCEMENT & EDUCATION TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		880.00		680.00	680.00	680.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		880.00		680.00	680.00	680.00

PHELPS COUNTY COVID AMERICAN RESCUE PLAN

		Code	Description
	Fund	2580	COVID AMERICAN RESCUE PLAN
	Function	636	COVID AMERICAN RESCUE PLAN

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9900	MISC. COVID ARP EXPENSE	596,591.86	132,277.00	100,000.00	32,277.00	32,277.00	32,277.00
	Operating Expenses Totals	*596,591.86*	*132,277.00*	*100,000.00*	*32,277.00*	*32,277.00*	*32,277.00*
	Transfers Out						
7-0200	INTERFUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
2580-636 COVID AMERICAN RESCUE PLAN TOTAL		**596,591.86**	**132,277.00**	**100,000.00**	**32,277.00**	**32,277.00**	**32,277.00**
2580 COVID AMERICAN RESCUE PLAN TOTALS							
	TOTAL EXPENDITURES	596,591.86		100,000.00			
	TOTAL BUDGET OF EXPENDITURES		132,277.00		32,277.00	32,277.00	32,277.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		132,277.00		32,277.00	32,277.00	32,277.00

PHELPS COUNTY LOCAL ASSISTANCE & TRIBAL CONSIST.

		Code	Description
	Fund	2585	Local Assistance & Tribal Consist.
	Function	911	Local Assistance & Tribal Consist.

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9900	MISC LATC Expense	53,579.17	96,470.00	46,420.83	0.00	0.00	0.00
	Operating Expenses Totals	*53,579.17*	*96,470.00*	*46,420.83*	*0.00*	*0.00*	*0.00*
2585-911 Local Assistance & Tribal Consist. TOTAL		**53,579.17**	**96,470.00**	**46,420.83**	**0.00**	**0.00**	**0.00**
2585 Local Assistance & Tribal Consist. TOTALS							
	TOTAL EXPENDITURES	53,579.17		46,420.83			
	TOTAL BUDGET OF EXPENDITURES		96,470.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		96,470.00		0.00	0.00	0.00

PHELPS COUNTY INHERITANCE TAX

		Code	Description
	Fund	2700	INHERITANCE TAX
	Function	982	INHERITANCE TAX

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-4441	SENIOR CITIZEN PROGRAMS	25,885.00	106,550.00	162,104.74	125,700.00	125,700.00	125,700.00
2-8000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS/OTHER PROGRAMS	70,065.04	230,000.00	17,965.65	100,000.00	100,000.00	100,000.00
	Operating Expenses Totals	*95,950.04*	*336,550.00*	*180,070.39*	*225,700.00*	*225,700.00*	*225,700.00*
	Capital Outlay						
5-0230	COURTHOUSE REMODELING	0.00	745,000.00	0.00	335,000.00	335,000.00	335,000.00
5-1200	ROAD IMPROVEMENT	904,800.00	1,655,000.00	717,915.00	745,000.00	745,000.00	745,000.00
5-1400	CAPITAL OUTLAYS-MISCELLANEOUS	0.00	1,135,037.00	0.00	509,634.00	509,634.00	509,634.00
	Capital Outlay Totals	*904,800.00*	*3,535,037.00*	*717,915.00*	*1,589,634.00*	*1,589,634.00*	*1,589,634.00*
	Debt Service						
6-0100	BOND PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service Totals	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
	Transfers Out						
7-0200	INTERFUND TRANSFER	0.00	2,239,048.00	0.00	4,050,639.00	4,050,639.00	4,050,639.00
	Transfers Out Totals	*0.00*	*2,239,048.00*	*0.00*	*4,050,639.00*	*4,050,639.00*	*4,050,639.00*
2700-982 INHERITANCE TAX TOTAL		**1,000,750.04**	**6,110,635.00**	**897,985.39**	**5,865,973.00**	**5,865,973.00**	**5,865,973.00**
2700 INHERITANCE TAX TOTALS							
	TOTAL EXPENDITURES	1,000,750.04		897,985.39			
	TOTAL BUDGET OF EXPENDITURES		6,110,635.00		5,865,973.00	5,865,973.00	5,865,973.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		6,110,635.00		5,865,973.00	5,865,973.00	5,865,973.00

PHELPS COUNTY COMMISSARY FUND

		Code	Description
	Fund	2965	COMMISSARY FUND
	Function	654	COMMISSARY 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)
	Supplies and Materials						
3-0150	MISC.COMMISSARY SUPPLIES	102,921.07	125,000.00	124,987.35	300,000.00	300,000.00	300,000.00
	Supplies and Materials Totals	*102,921.07*	*125,000.00*	*124,987.35*	*300,000.00*	*300,000.00*	*300,000.00*
2965-654 COMMISSARY FUND TOTAL		**102,921.07**	**125,000.00**	**124,987.35**	**300,000.00**	**300,000.00**	**300,000.00**
2965 COMMISSARY FUND TOTALS							
	TOTAL EXPENDITURES	102,921.07		124,987.35			
	TOTAL BUDGET OF EXPENDITURES		125,000.00		300,000.00	300,000.00	300,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		125,000.00		300,000.00	300,000.00	300,000.00

PHELPS COUNTY BUILDING

		Code	Description
	Fund	4000	BUILDING
	Function	980	COURTHOUSE BUILDING-REQUIRE.

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0200	BUILDINGS	173,607.76	350,000.00	216,422.18	350,000.00	350,000.00	350,000.00
5-1307	ADVERTISEMENT FOR BIDS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	*173,607.76*	*350,000.00*	*216,422.18*	*350,000.00*	*350,000.00*	*350,000.00*
4000-980 COURTHOUSE BUILDING-REQUIRE. TOTAL		**173,607.76**	**350,000.00**	**216,422.18**	**350,000.00**	**350,000.00**	**350,000.00**
4000 BUILDING TOTALS							
	TOTAL EXPENDITURES	173,607.76		216,422.18			
	TOTAL BUDGET OF EXPENDITURES		350,000.00		350,000.00	350,000.00	350,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		350,000.00		350,000.00	350,000.00	350,000.00

PHELPS COUNTY NOXIOUS WEED						Code	Description
					Fund	5400	NOXIOUS WEED
					Function	733	NOXIOUS WEED CONTROL-REQUIRE.
Line Item	Description	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	OFFICIAL'S SALARY	7,918.20	8,350.00	8,240.04	8,600.00	8,600.00	8,600.00
1-0305	CLERICAL-SALARY	2,790.06	3,000.00	2,914.34	3,100.00	3,100.00	3,100.00
1-0405	MAINTENANCE SALARY (PART-TIME)	18,752.54	23,800.00	23,967.27	25,000.00	25,000.00	25,000.00
1-0900	RETIREMENT CONTRIBUTIONS	1,988.57	2,500.00	2,370.67	2,600.00	2,600.00	2,600.00
1-1000	OASI-SOCIAL SECURITY	2,253.74	2,700.00	2,686.89	2,850.00	2,850.00	2,850.00
	Personal Services Totals	***33,703.11***	***40,350.00***	***40,179.21***	***42,150.00***	***42,150.00***	***42,150.00***
	Operating Expenses						
2-0100	POSTAGE	0.00	100.00	0.00	100.00	100.00	100.00
2-0200	TELEPHONE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0502	WATER	279.98	350.00	302.03	350.00	350.00	350.00
2-0504	SEWER	257.62	300.00	280.58	300.00	300.00	300.00
2-1300	BUILDING REPAIR	0.00	1,000.00	5.99	2,400.00	2,400.00	2,400.00
2-1603	EQUIPMENT REPAIR--TRUCKS	719.22	3,000.00	1,007.22	3,000.00	3,000.00	3,000.00
2-1630	EQUIP.REPAIR-SPRAYING EQUIP.	390.97	3,000.00	126.33	3,000.00	3,000.00	3,000.00
2-1701	MEALS	64.49	100.00	0.00	100.00	100.00	100.00
2-1702	LODGING	441.00	400.00	389.95	400.00	400.00	400.00
2-1704	MILEAGE	0.00	300.00	257.60	300.00	300.00	300.00
2-1801	DUES, SUBSCRIPTIONS & REGIST.	810.00	1,200.00	985.00	5,000.00	5,000.00	5,000.00
2-2000	PRINTING AND PUBLISHING	76.97	300.00	78.54	300.00	300.00	300.00
2-9900	MISCELLANEOUS	73.00	300.00	76.99	300.00	300.00	300.00
	Operating Expenses Totals	***3,113.25***	***10,350.00***	***3,510.23***	***15,550.00***	***15,550.00***	***15,550.00***
	Supplies and Materials						
3-0101	SUPPLIES-OFFICE	53.64	100.00	49.00	100.00	100.00	100.00
3-0102	SUPPLIES-CHEMICAL	5,688.61	20,000.00	11,351.53	17,500.00	17,500.00	17,500.00
3-0106	SHOP SUPPLIES	217.58	1,000.00	74.64	1,000.00	1,000.00	1,000.00
3-0109	SHOP/SPRAY TOOLS	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00
3-0209	MACHINERY AND EQUIPMENT FUEL	1,708.96	5,000.00	1,682.25	5,000.00	5,000.00	5,000.00
3-0210	MACHINERY & EQUIP-GREASE & OIL	17.40	500.00	0.00	500.00	500.00	500.00
3-0211	MACH.& EQUIP.TIRES & TIRE REPR	912.64	1,000.00	1,136.66	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***8,598.83***	***27,600.00***	***14,294.08***	***28,100.00***	***28,100.00***	***28,100.00***
	Capital Outlay						
5-0311	RADIO EQUIPMENT	0.00	1,000.00	0.00	500.00	500.00	500.00
5-0600	SPRAYING EQUIPMENT	499.53	10,000.00	4,735.46	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***499.53***	***11,000.00***	***4,735.46***	***3,500.00***	***3,500.00***	***3,500.00***
	Transfers Out						

PHELPS COUNTY NOXIOUS WEED

		Code	Description
Fund		5400	NOXIOUS WEED
Function		733	NOXIOUS WEED CONTROL-REQUIRE.

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
7-0200	INTER FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
5400-733 NOXIOUS WEED CONTROL-REQUIRE. TOTAL		**45,914.72**	**89,300.00**	**62,718.98**	**89,300.00**	**89,300.00**	**89,300.00**
5400 NOXIOUS WEED TOTALS							
	TOTAL EXPENDITURES	45,914.72		62,718.98			
	TOTAL BUDGET OF EXPENDITURES		89,300.00		89,300.00	89,300.00	89,300.00
	NECESSARY CASH RESERVE		35,000.00		35,000.00	35,000.00	35,000.00
	TOTAL REQUIREMENTS		124,300.00		124,300.00	124,300.00	124,300.00

PHELPS 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	**COUNTY GENERAL**	**3,780,760.25**	**2,977,778.95**	**2,977,778.95**	**1,738,500.17**	**1,738,500.17**	**1,738,500.17**
	Taxes						
300-00	REAL & PERSONAL TAXES	3,784,099.45	4,265,360.00	3,786,723.11	4,380,360.00	4,380,360.00	4,380,360.00
304-00	MOTOR VEHICLE TAXES	581,161.26	550,000.00	604,367.89	600,000.00	600,000.00	600,000.00
	Taxes Totals	***4,365,260.71***	***4,815,360.00***	***4,391,091.00***	***4,980,360.00***	***4,980,360.00***	***4,980,360.00***
	Licenses and Permits						
321-01	TRAILER COURT - LICENSES	30.00	30.00	30.00	30.00	30.00	30.00
325-05	ZONING FEES	375.00	300.00	395.00	350.00	350.00	350.00
	Licenses and Permits Totals	***405.00***	***330.00***	***425.00***	***380.00***	***380.00***	***380.00***
	Intergovernmental Federal						
331-02	TITLE IV-D CHLD SUPP ENF (ATTORNEY)	100,864.20	75,000.00	45,469.78	45,000.00	45,000.00	45,000.00
336-01	HUNTING & FISHING PERMIT SALES (ST)	13,065.00	12,500.00	0.00	0.00	0.00	0.00
339-07	EMERGANCY MANAGER GRANT	44,289.91	40,000.00	46,432.92	75,000.00	75,000.00	75,000.00
339-25	EMPG ARPA 2021	3,297.94	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***161,517.05***	***127,500.00***	***91,902.70***	***120,000.00***	***120,000.00***	***120,000.00***
	Intergovernmental State						
340-01	STATE GRANT MONEY	10,018.11	10,000.00	14,028.27	10,000.00	10,000.00	10,000.00
341-03	SHERIFF BOARD OF PRIS-ICE	531,458.00	525,000.00	1,042,186.00	775,000.00	775,000.00	775,000.00
344-01	HOMESTEAD EXEMP. ALLOC.	52,394.37	0.00	54,638.24	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	382,191.44	0.00	470,198.84	0.00	0.00	0.00
345-02	INSURANCE TAX ALLOC.	31,680.68	30,000.00	33,419.90	32,000.00	32,000.00	32,000.00
345-03	Airline TRANS TAX	5,636.71	5,500.00	4,480.00	4,250.00	4,250.00	4,250.00
346-01	PRORATE MOTOR VEHICLE ALLOC.	10,189.82	10,000.00	9,981.16	10,000.00	10,000.00	10,000.00
346-02	CARLINE TAX ALLOCATION	1,089.15	1,000.00	902.87	900.00	900.00	900.00
348-10	WILDLIFE MANAGE *GAME & PARKS COMM*	295.26	250.00	266.13	250.00	250.00	250.00
	Intergovernmental State Totals	***1,024,953.54***	***581,750.00***	***1,630,101.41***	***832,400.00***	***832,400.00***	***832,400.00***
	Other Intergovernmental						
350-01	Grants-Principal (not Federal or State)	94,740.50	0.00	58,089.81	10,000.00	10,000.00	10,000.00
352-01	EMA INTERLOCAL GOV. SHARED SERVICES	6,503.88	5,000.00	8,400.00	7,500.00	7,500.00	7,500.00
352-03	City Interlocal Gov Shared Services	14,622.00	14,000.00	16,796.00	16,500.00	16,500.00	16,500.00
353-01	TAXES IN LIEU REGULAR	153.62	150.00	153.62	150.00	150.00	150.00
353-03	SOUTHERN POWER 5% GROSS	9,163.17	9,000.00	8,876.21	9,000.00	9,000.00	9,000.00
	Other Intergovernmental Totals	***125,183.17***	***28,150.00***	***92,315.64***	***43,150.00***	***43,150.00***	***43,150.00***
	County Treasurer						
360-01	DRIVERS LIC FEES TREAS.	3,735.50	4,000.00	3,986.00	4,000.00	4,000.00	4,000.00
360-02	MV REG. FEES	55,054.45	55,000.00	52,181.46	52,000.00	52,000.00	52,000.00
360-04	REDEMPTION FEES	418.00	400.00	572.00	450.00	450.00	450.00
360-05	DISTRESS WARRANT FEES	68.00	50.00	88.00	75.00	75.00	75.00
360-06	TAX SALES FEES	425.00	450.00	310.00	300.00	300.00	300.00

PHELPS COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	GENERAL
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
360-07	ADV.	220.00	250.00	275.00	250.00	250.00	250.00
360-09	POLITICAL FILING FEE	853.55	0.00	0.00	0.00	0.00	0.00
361-01	HOMESTEAD EXEMP. COMM.	5,039.05	5,000.00	5,391.56	5,200.00	5,200.00	5,200.00
361-02	PERS. TAX RELIEF COMM.	28,838.16	28,000.00	35,743.76	35,000.00	35,000.00	35,000.00
361-03	SALES TAX COM. CO. SHARE	13,367.47	12,500.00	12,226.40	12,200.00	12,200.00	12,200.00
361-08	MOTOR VEHICLE FEE COMM.	20,521.51	20,000.00	21,419.77	21,000.00	21,000.00	21,000.00
363-01	PROPERTY TAX COMM.	260,321.24	260,000.00	227,831.61	225,000.00	225,000.00	225,000.00
363-02	SP. ASSESEMENTS COMM.	4.31	50.00	34.73	25.00	25.00	25.00
363-06	Drainage Dist Tax Commission	114.86	100.00	109.55	100.00	100.00	100.00
	County Treasurer Totals	***388,981.10***	***385,800.00***	***360,169.84***	***355,600.00***	***355,600.00***	***355,600.00***
	County Clerk						
371-01	COUNTY CLERK RECORDING & FILING FEE	33,502.50	33,000.00	36,251.75	35,000.00	35,000.00	35,000.00
371-02	DOC. STAMPS	31,527.36	30,000.00	38,475.14	35,000.00	35,000.00	35,000.00
371-05	MARRIAGE LICENSE FEES	1,550.00	1,500.00	1,750.00	1,500.00	1,500.00	1,500.00
	County Clerk Totals	***66,579.86***	***64,500.00***	***76,476.89***	***71,500.00***	***71,500.00***	***71,500.00***
	Clerk of the District Court						
380-01	DIST. COURT FEES	2,285.00	3,000.00	3,655.00	3,500.00	3,500.00	3,500.00
380-03	DIST. COURT COST REFUNDS	1,328.20	2,000.00	732.66	1,000.00	1,000.00	1,000.00
380-05	CLERK OF DIS. COURT MISC. FEE	235.80	200.00	265.33	250.00	250.00	250.00
381-01	DIST. CO. BAIL BOND FEE	1,325.00	500.00	1,250.00	1,000.00	1,000.00	1,000.00
382-02	DIST. COURT CHILD SUPPORT INCENT	53,525.10	53,000.00	46,447.15	45,000.00	45,000.00	45,000.00
383-00	CLERK OF DIST. CO PASSPORT FEES	14,210.00	14,000.00	15,005.00	14,000.00	14,000.00	14,000.00
	Clerk of the District Court Totals	***72,909.10***	***72,700.00***	***67,355.14***	***64,750.00***	***64,750.00***	***64,750.00***
	County Court						
390-01	CO. COURT COST REFUND	159.00	0.00	0.00	0.00	0.00	0.00
390-02	COUNTY JUDGE MISC.	406.00	400.00	732.00	500.00	500.00	500.00
391-02	CO. JUDGE WORK RELEASE	565.44	1,000.00	715.64	700.00	700.00	700.00
	County Court Totals	***1,130.44***	***1,400.00***	***1,447.64***	***1,200.00***	***1,200.00***	***1,200.00***
	Election Commissioner						
393-04	REIMBURSEMENT ELECTION FEES MISC.	5,940.42	0.00	7,467.06	0.00	0.00	0.00
	Election Commissioner Totals	***5,940.42***	***0.00***	***7,467.06***	***0.00***	***0.00***	***0.00***
	County Sheriff						
395-01	CO. SHERIFF FEES	28,035.42	22,500.00	45,239.69	40,000.00	40,000.00	40,000.00
395-02	CO.SHER. MILEAGE & REF.ST.CASE	15,818.23	12,500.00	18,920.01	17,500.00	17,500.00	17,500.00
395-05	SHERIFF'S BOARDING PRISONERS	167,836.53	165,000.00	64,295.59	65,000.00	65,000.00	65,000.00
395-10	M.V. INSPECTION	6,910.00	6,750.00	6,750.00	6,750.00	6,750.00	6,750.00
395-13	LAW ENFORCEMENT GUN PERMITS	490.00	450.00	515.00	500.00	500.00	500.00
395-14	FINGER PRINT CHARGE	2,240.00	0.00	1,620.00	1,500.00	1,500.00	1,500.00
395-15	SHERIFF MISC REVENUE	22,595.46	5,000.00	13,673.34	10,000.00	10,000.00	10,000.00

PHELPS 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)
	County Sheriff Totals	*243,925.64*	*212,200.00*	*151,013.63*	*141,250.00*	*141,250.00*	*141,250.00*
	County Attorney						
396-01	CO. ATTORNEY STATUTORY FEES	110.00	100.00	30.00	100.00	100.00	100.00
396-04	CO ATTORNEY MISC COSTS AND REFUNDS	0.00	0.00	1,435.00	0.00	0.00	0.00
	County Attorney Totals	*110.00*	*100.00*	*1,465.00*	*100.00*	*100.00*	*100.00*
	Other Fees and Miscellaneous						
406-01	VENDING MACHINE	1,279.26	1,250.00	0.00	0.00	0.00	0.00
470-01	CO. GEN. SHARE OVERLOAD FINES	477.50	300.00	0.00	0.00	0.00	0.00
474-04	PROBATION OFFICE MISC. REVENUE	1,353.51	1,000.00	1,590.07	1,250.00	1,250.00	1,250.00
500-01	LEASE & RENTAL PROPERTY	8,800.00	8,800.00	10,400.56	10,000.00	10,000.00	10,000.00
510-01	INTEREST BANK C.D. & SAVINGS	339,597.61	325,000.00	322,102.57	325,000.00	325,000.00	325,000.00
510-04	CO. CLERK NOW ACCOUNT	19.98	20.00	26.46	25.00	25.00	25.00
530-03	SALE OF SURPLUS PROPERTY	3,971.00	0.00	6,510.00	0.00	0.00	0.00
531-07	INSURANCE PREMIUMS	0.00	0.00	30.10	0.00	0.00	0.00
532-03	Refunds-Miscellaneous	5,371.40	0.00	449.00	0.00	0.00	0.00
532-08	JOINT PUBLIC HEARING REIMBURSEMENTS	624.34	500.00	2,190.50	1,000.00	1,000.00	1,000.00
535-01	CO. CLK. INS. REIMB. HANDI BUS	6,013.00	6,000.00	6,219.00	6,000.00	6,000.00	6,000.00
535-02	NIRMA DIVIDEND	12,208.00	10,000.00	13,935.00	12,500.00	12,500.00	12,500.00
540-01	MISC. REV.	2,133.71	2,000.05	9,623.43	2,000.83	2,000.83	2,000.83
	Other Fees and Miscellaneous Totals	*381,849.31*	*354,870.05*	*373,076.69*	*357,775.83*	*357,775.83*	*357,775.83*
	Transfers						
590-02	INTER TRANS OF FUNDS	0.00	2,239,048.00	0.00	4,050,639.00	4,050,639.00	4,050,639.00
	Transfers Totals	*0.00*	*2,239,048.00*	*0.00*	*4,050,639.00*	*4,050,639.00*	*4,050,639.00*
	TOTAL: BALANCE, REVENUE & TRANSFER	**6,835,406.14**	**7,596,127.00**	**6,435,363.48**	**8,377,245.00**	**8,377,245.00**	**8,377,245.00**
	TOTAL PROPERTY TAXES	**3,784,099.45**	**4,265,360.00**	**3,786,723.11**	**4,380,360.00**	**4,380,360.00**	**4,380,360.00**
	TOTAL REVENUE AVAILABLE	**10,619,505.59**	**11,861,487.00**	**10,222,086.59**	**12,757,605.00**	**12,757,605.00**	**12,757,605.00**
	Less: EXPENDITURES	**7,641,726.64**	**10,189,842.00**	**8,483,586.42**			
	BALANCE FORWARD/CASH RESERVE	**2,977,778.95**	**1,671,645.00**	**1,738,500.17**			

PHELPS COUNTY ROAD REVENUE

					Code	Description
				Fund	0300	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	**COUNTY ROAD & BRIDGE**	**345,882.50**	**288,091.63**	**288,091.63**	**430,409.05**	**430,409.05**	**430,409.05**
	Licenses and Permits						
325-06	Moving Permit	1,940.00	2,000.00	1,950.00	1,950.00	1,950.00	1,950.00
325-07	Utility Permit	1,900.00	1,500.00	950.00	1,000.00	1,000.00	1,000.00
	Licenses and Permits Totals	***3,840.00***	***3,500.00***	***2,900.00***	***2,950.00***	***2,950.00***	***2,950.00***
	Intergovernmental Federal						
334-02	Natural Disaster Relief - 1	0.00	0.00	192,643.24	0.00	0.00	0.00
	Intergovernmental Federal Totals	***0.00***	***0.00***	***192,643.24***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
346-03	MOTOR VEHICLE FEE	134,322.04	130,000.00	130,127.86	130,000.00	130,000.00	130,000.00
347-01	HIWAY ALLOCATION	1,880,342.55	1,995,908.00	1,931,874.87	1,936,622.00	1,936,622.00	1,936,622.00
347-02	INCENTIVE PAYMENT	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
	Intergovernmental State Totals	***2,023,664.59***	***2,134,908.00***	***2,071,002.73***	***2,075,622.00***	***2,075,622.00***	***2,075,622.00***
	Other Intergovernmental						
353-01	TAXES IN LIEU REGULAR	18.96	15.00	18.96	15.00	15.00	15.00
	Other Intergovernmental Totals	***18.96***	***15.00***	***18.96***	***15.00***	***15.00***	***15.00***
	County Treasurer						
361-03	Sales Tax Commission	3,279.61	3,250.00	3,055.58	3,000.00	3,000.00	3,000.00
	County Treasurer Totals	***3,279.61***	***3,250.00***	***3,055.58***	***3,000.00***	***3,000.00***	***3,000.00***
	Other Fees and Miscellaneous						
530-03	Sale of Surplus Property - Misc	119,728.04	0.00	17,455.40	0.00	0.00	0.00
540-01	MISCELLANEOUS	20,499.76	20,000.37	16,026.50	15,003.95	15,003.95	15,003.95
	Other Fees and Miscellaneous Totals	***140,227.80***	***20,000.37***	***33,481.90***	***15,003.95***	***15,003.95***	***15,003.95***
	Transfers						
590-02	INTER TRANSFER OF FUNDS	1,000,000.00	1,511,305.00	1,100,000.00	1,956,450.00	1,956,450.00	1,956,450.00
	Transfers Totals	***1,000,000.00***	***1,511,305.00***	***1,100,000.00***	***1,956,450.00***	***1,956,450.00***	***1,956,450.00***
	TOTAL REVENUE AVAILABLE	**3,516,913.46**	**3,961,070.00**	**3,691,194.04**	**4,483,450.00**	**4,483,450.00**	**4,483,450.00**
	Less: EXPENDITURES	**3,228,821.83**	**3,561,070.00**	**3,260,784.99**			
	BALANCE FORWARD/CASH RESERVE	**288,091.63**	**400,000.00**	**430,409.05**			

PHELPS COUNTY ROAD ESCROW REVENUE

					Code	Description
				Fund	0302	ROAD ESCROW
				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	**ROAD ESCROW**	**895,720.51**	**1,428,465.54**	**1,428,465.54**	**1,677,788.49**	**1,677,788.49**	**1,677,788.49**
	Licenses and Permits						
325-06	MOVING PERMITS	0.00	0.00	150.00	0.00	0.00	0.00
	Licenses and Permits Totals	*0.00*	*0.00*	*150.00*	*0.00*	*0.00*	*0.00*
	Other Intergovernmental						
353-01	TAXES IN LIEU	34.57	0.00	34.57	0.00	0.00	0.00
	Other Intergovernmental Totals	*34.57*	*0.00*	*34.57*	*0.00*	*0.00*	*0.00*
	Other Fees and Miscellaneous						
540-01	MISC.	32,710.46	0.46	180.00	0.51	0.51	0.51
	Other Fees and Miscellaneous Totals	*32,710.46*	*0.46*	*180.00*	*0.51*	*0.51*	*0.51*
	Transfers						
590-02	INTERFUND TRANSFER	500,000.00	0.00	500,000.00	500,000.00	500,000.00	500,000.00
	Transfers Totals	*500,000.00*	*0.00*	*500,000.00*	*500,000.00*	*500,000.00*	*500,000.00*
	TOTAL REVENUE AVAILABLE	**1,428,465.54**	**1,428,466.00**	**1,928,830.11**	**2,177,789.00**	**2,177,789.00**	**2,177,789.00**
	Less: EXPENDITURES	**0.00**	**1,428,466.00**	**251,041.62**			
	BALANCE FORWARD/CASH RESERVE	**1,428,465.54**	**0.00**	**1,677,788.49**			

PHELPS 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	**HIGHWAY BRIDGE BUYBACK PROGRAM FUND**	**360,819.58**	**343,623.79**	**343,623.79**	**417,089.10**	**417,089.10**	**417,089.10**
	Intergovernmental State						
347-50	HIGHWAY STREET BUYBACK PROGRAM	119,543.62	112,007.77	112,007.66	115,785.34	115,785.34	115,785.34
347-60	HIGHWAY BRIDGE BUYBACK PROGRAM	81,448.69	49,311.44	49,311.33	52,978.33	52,978.33	52,978.33
	Intergovernmental State Totals	*200,992.31*	*161,319.21*	*161,318.99*	*168,763.67*	*168,763.67*	*168,763.67*
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS	0.00	0.00	0.00	0.23	0.23	0.23
	Other Fees and Miscellaneous Totals	*0.00*	*0.00*	*0.00*	*0.23*	*0.23*	*0.23*
	TOTAL REVENUE AVAILABLE	**561,811.89**	**504,943.00**	**504,942.78**	**585,853.00**	**585,853.00**	**585,853.00**
	Less: EXPENDITURES	**218,188.10**	**504,943.00**	**87,853.68**			
	BALANCE FORWARD/CASH RESERVE	**343,623.79**	**0.00**	**417,089.10**			

PHELPS COUNTY VISITOR'S PROMOTION REVENUE

					Code	Description
				Fund	0990	VISITOR'S PROMOTION
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**VISITORS PROMOTION**	**41,678.34**	**46,184.62**	**46,184.62**	**40,534.83**	**40,534.83**	**40,534.83**
	Taxes						
315-03	LODGING TAX	34,037.46	33,000.38	33,582.05	33,500.17	33,500.17	33,500.17
	Taxes Totals	*34,037.46*	*33,000.38*	*33,582.05*	*33,500.17*	*33,500.17*	*33,500.17*
	Intergovernmental Federal						
339-01	Visitor's Promo Grant Money	7,983.75	0.00	5,062.50	0.00	0.00	0.00
	Intergovernmental Federal Totals	*7,983.75*	*0.00*	*5,062.50*	*0.00*	*0.00*	*0.00*
	TOTAL REVENUE AVAILABLE	**83,699.55**	**79,185.00**	**84,829.17**	**74,035.00**	**74,035.00**	**74,035.00**
	Less: EXPENDITURES	**37,514.93**	**59,185.00**	**44,294.34**			
	BALANCE FORWARD/CASH RESERVE	**46,184.62**	**20,000.00**	**40,534.83**			

PHELPS COUNTY VISITORS IMPROVEMENT REVENUE

					Code	Description
				Fund	0995	VISITORS IMPROVEMENT
				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	**VISITORS IMPROVEMENT**	**116,444.24**	**95,025.30**	**95,025.30**	**50,924.51**	**50,924.51**	**50,924.51**
	Taxes						
315-03	LODGING TAX - IMPROVEMENT FUND	34,037.40	33,000.70	33,581.98	33,500.49	33,500.49	33,500.49
	Taxes Totals	*34,037.40*	*33,000.70*	*33,581.98*	*33,500.49*	*33,500.49*	*33,500.49*
	TOTAL REVENUE AVAILABLE	**150,481.64**	**128,026.00**	**128,607.28**	**84,425.00**	**84,425.00**	**84,425.00**
	Less: EXPENDITURES	**55,456.34**	**95,000.00**	**77,682.77**			
	BALANCE FORWARD/CASH RESERVE	**95,025.30**	**33,026.00**	**50,924.51**			

PHELPS COUNTY ROD PRESERVATION & MODERIZATION REVENUE

					Code	Description
				Fund	1150	ROD PRESERVATION & MODERIZATION
				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	**ROD PRESERVATION & MODERIZATION**	**20,413.96**	**20,367.21**	**20,367.21**	**21,955.39**	**21,955.39**	**21,955.39**
	County Clerk						
371-01	ROD FILING AND RECORDING FEES	5,228.50	5,002.79	5,376.50	5,250.61	5,250.61	5,250.61
	County Clerk Totals	*5,228.50*	*5,002.79*	*5,376.50*	*5,250.61*	*5,250.61*	*5,250.61*
	TOTAL REVENUE AVAILABLE	**25,642.46**	**25,370.00**	**25,743.71**	**27,206.00**	**27,206.00**	**27,206.00**
	Less: EXPENDITURES	**5,275.25**	**20,320.00**	**3,788.32**			
	BALANCE FORWARD/CASH RESERVE	**20,367.21**	**5,050.00**	**21,955.39**			

PHELPS COUNTY SELF HEALTH INSURANCE REVENUE

					Code	Description
				Fund	1275	SELF HEALTH INSURANCE
				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	**HEALTH INSURANCE**	**2,886.20**	**37,781.48**	**37,781.48**	**32,425.92**	**32,425.92**	**32,425.92**
	Transfers						
590-02	TRANSFER OF FUNDS	147,140.80	112,218.52	112,218.52	117,574.08	117,574.08	117,574.08
	Transfers Totals	*147,140.80*	*112,218.52*	*112,218.52*	*117,574.08*	*117,574.08*	*117,574.08*
	TOTAL REVENUE AVAILABLE	**150,027.00**	**150,000.00**	**150,000.00**	**150,000.00**	**150,000.00**	**150,000.00**
	Less: EXPENDITURES	**112,245.52**	**150,000.00**	**117,574.08**			
	BALANCE FORWARD/CASH RESERVE	**37,781.48**	**0.00**	**32,425.92**			

PHELPS COUNTY SOLDIERS AND SAILORS REQUIREMENTS REVENUE

					Code	Description
				Fund	1900	SOLDIERS AND SAILORS REQUIREMENTS
				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	SOLDIER & SAILORS RELIEF	45,435.89	40,945.85	40,945.85	38,643.80	38,643.80	38,643.80
	Other Fees and Miscellaneous						
540-01	MISC.	0.00	0.15	0.00	0.20	0.20	0.20
	Other Fees and Miscellaneous Totals	*0.00*	*0.15*	*0.00*	*0.20*	*0.20*	*0.20*
	TOTAL REVENUE AVAILABLE	45,435.89	40,946.00	40,945.85	38,644.00	38,644.00	38,644.00
	Less: EXPENDITURES	4,490.04	40,946.00	2,302.05			
	BALANCE FORWARD/CASH RESERVE	40,945.85	0.00	38,643.80			

PHELPS COUNTY LIBRARY REVENUE

					Code	Description
				Fund	2000	LIBRARY
				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	**LIBRARY**	**2,176.85**	**3,490.13**	**3,490.13**	**2,682.29**	**2,682.29**	**2,682.29**
	Taxes						
300-00	REAL & PERSONAL TAXES	135,469.93	152,500.00	135,355.59	152,500.00	152,500.00	152,500.00
	Taxes Totals	***135,469.93***	***152,500.00***	***135,355.59***	***152,500.00***	***152,500.00***	***152,500.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPT. ALLOC.	649.78	0.00	650.01	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	14,587.96	0.00	17,999.52	0.00	0.00	0.00
346-01	PRORATE MV ALLOC.	364.31	350.00	356.85	350.00	350.00	350.00
346-02	CARLINE TAX ALLOCATION	35.47	30.00	29.49	25.00	25.00	25.00
348-10	Wildlife Manag (Game & Parks In Li	12.67	0.00	11.46	0.00	0.00	0.00
	Intergovernmental State Totals	***15,650.19***	***380.00***	***19,047.33***	***375.00***	***375.00***	***375.00***
	Other Intergovernmental						
353-01	IN LIEU OF TAX	2.82	3.00	2.82	3.00	3.00	3.00
	Other Intergovernmental Totals	***2.82***	***3.00***	***2.82***	***3.00***	***3.00***	***3.00***
	County Treasurer						
361-01	HOMESTEAD COMM.	-6.50	0.00	-6.48	0.00	0.00	0.00
363-01	LIBRARY COMM.	-2,709.40	0.00	-2,707.10	0.00	0.00	0.00
	County Treasurer Totals	***-2,715.90***	***0.00***	***-2,713.58***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
540-01	MISC.	0.00	0.87	0.00	0.71	0.71	0.71
	Other Fees and Miscellaneous Totals	***0.00***	***0.87***	***0.00***	***0.71***	***0.71***	***0.71***
	TOTAL: BALANCE, REVENUE & TRANSFER	**15,113.96**	**3,874.00**	**19,826.70**	**3,061.00**	**3,061.00**	**3,061.00**
	TOTAL PROPERTY TAXES	**135,469.93**	**152,500.00**	**135,355.59**	**152,500.00**	**152,500.00**	**152,500.00**
	TOTAL REVENUE AVAILABLE	**150,583.89**	**156,374.00**	**155,182.29**	**155,561.00**	**155,561.00**	**155,561.00**
	Less: EXPENDITURES	**147,093.76**	**152,500.00**	**152,500.00**			
	BALANCE FORWARD/CASH RESERVE	**3,490.13**	**3,874.00**	**2,682.29**			

PHELPS COUNTY OPIOD RECOVER SETTLEMENTS REVENUE

					Code	Description
				Fund	2320	OPIOD RECOVER SETTLEMENTS
				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	**Opiod Recover**	**9,916.61**	**27,502.78**	**27,502.78**	**39,758.62**	**39,758.62**	**39,758.62**
	Other Fees and Miscellaneous						
531-01	Opiod Recovery Settlements	18,288.75	14,102.22	12,255.84	4,500.38	4,500.38	4,500.38
	Other Fees and Miscellaneous Totals	*18,288.75*	*14,102.22*	*12,255.84*	*4,500.38*	*4,500.38*	*4,500.38*
	TOTAL REVENUE AVAILABLE	**28,205.36**	**41,605.00**	**39,758.62**	**44,259.00**	**44,259.00**	**44,259.00**
	Less: EXPENDITURES	**702.58**	**41,605.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**27,502.78**	**0.00**	**39,758.62**			

PHELPS COUNTY STOP REVENUE

					Code	Description	
				Fund	2356	STOP	
				Function	ALL		
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**STOP**	**7,836.57**	**8,996.57**	**8,996.57**	**10,196.57**	**10,196.57**	**10,196.57**
	County Attorney						
396-08	PRETRIAL DIVERSION (STOP)	1,160.00	1,003.43	1,200.00	1,200.43	1,200.43	1,200.43
	County Attorney Totals	*1,160.00*	*1,003.43*	*1,200.00*	*1,200.43*	*1,200.43*	*1,200.43*
	TOTAL REVENUE AVAILABLE	**8,996.57**	**10,000.00**	**10,196.57**	**11,397.00**	**11,397.00**	**11,397.00**
	Less: EXPENDITURES	**0.00**	**8,996.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**8,996.57**	**1,004.00**	**10,196.57**			

PHELPS COUNTY DRUG LAW ENFORCEMENT & EDUCATION REVENUE

					Code	Description
				Fund	2360	DRUG LAW EN FORCEMENT & EDUCATION
				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	**DRUG LAW ENFORCEMENT & EDUCATION**	93.45	488.45	488.45	488.45	488.45	488.45
	Other Fees and Miscellaneous						
475-02	DRUG LAW ENFORCEMENT - FORFEITURE	395.00	391.55	0.00	191.55	191.55	191.55
	Other Fees and Miscellaneous Totals	*395.00*	*391.55*	*0.00*	*191.55*	*191.55*	*191.55*
	TOTAL REVENUE AVAILABLE	488.45	880.00	488.45	680.00	680.00	680.00
	Less: EXPENDITURES	0.00	880.00	0.00			
	BALANCE FORWARD/CASH RESERVE	488.45	0.00	488.45			

PHELPS COUNTY COVID AMERICAN RESCUE PLAN REVENUE

					Code	Description
				Fund	2580	COVID AMERICAN RESCUE PLAN
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**COVID American Rescue Plan**	**728,868.31**	**132,276.45**	**132,276.45**	**32,276.45**	**32,276.45**	**32,276.45**
	Intergovernmental Federal						
339-25	American Rescue Plan Act	0.00	0.55	0.00	0.55	0.55	0.55
	Intergovernmental Federal Totals	***0.00***	***0.55***	***0.00***	***0.55***	***0.55***	***0.55***
	TOTAL REVENUE AVAILABLE	**728,868.31**	**132,277.00**	**132,276.45**	**32,277.00**	**32,277.00**	**32,277.00**
	Less: EXPENDITURES	**596,591.86**	**132,277.00**	**100,000.00**			
	BALANCE FORWARD/CASH RESERVE	**132,276.45**	**0.00**	**32,276.45**			

PHELPS COUNTY LOCAL ASSISTANCE & TRIBAL CONSIST. REVENUE

					Code	Description
				Fund	2585	Local Assistance & Tribal Consist.
				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	**local Assistance & Tribal consistency**	**50,000.00**	**46,420.83**	**46,420.83**	**0.00**	**0.00**	**0.00**
	Intergovernmental Federal						
339-25	American Rescue Plan Act	50,000.00	50,049.17	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***50,000.00***	***50,049.17***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**100,000.00**	**96,470.00**	**46,420.83**	**0.00**	**0.00**	**0.00**
	Less: EXPENDITURES	**53,579.17**	**96,470.00**	**46,420.83**			
	BALANCE FORWARD/CASH RESERVE	**46,420.83**	**0.00**	**0.00**			

PHELPS COUNTY INHERITANCE TAX REVENUE

					Code	Description
				Fund	2700	INHERITANCE TAX
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**INHERITANCE TAX**	**5,705,312.31**	**5,590,230.45**	**5,590,230.45**	**5,286,522.82**	**5,286,522.82**	**5,286,522.82**
	Taxes						
310-01	INHERITANCE TAX	865,262.42	500,000.00	589,823.71	575,000.00	575,000.00	575,000.00
310-02	INHERITANCE TAX INTEREST	20,405.76	20,404.55	4,454.05	4,450.18	4,450.18	4,450.18
	Taxes Totals	*885,668.18*	*520,404.55*	*594,277.76*	*579,450.18*	*579,450.18*	*579,450.18*
	TOTAL REVENUE AVAILABLE	**6,590,980.49**	**6,110,635.00**	**6,184,508.21**	**5,865,973.00**	**5,865,973.00**	**5,865,973.00**
	Less: EXPENDITURES	**1,000,750.04**	**6,110,635.00**	**897,985.39**			
	BALANCE FORWARD/CASH RESERVE	**5,590,230.45**	**0.00**	**5,286,522.82**			

PHELPS COUNTY COMMISSARY FUND REVENUE

					Code	Description
				Fund	2965	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	**County Jail commissary**	**0.00**	**12,171.33**	**12,171.33**	**75,814.87**	**75,814.87**	**75,814.87**
	County Jail						
397-21	COMMISSARY	115,092.40	112,828.67	188,630.89	224,185.13	224,185.13	224,185.13
	County Jail Totals	*115,092.40*	*112,828.67*	*188,630.89*	*224,185.13*	*224,185.13*	*224,185.13*
	TOTAL REVENUE AVAILABLE	**115,092.40**	**125,000.00**	**200,802.22**	**300,000.00**	**300,000.00**	**300,000.00**
	Less: EXPENDITURES	**102,921.07**	**125,000.00**	**124,987.35**			
	BALANCE FORWARD/CASH RESERVE	**12,171.33**	**0.00**	**75,814.87**			

PHELPS COUNTY BUILDING REVENUE

					Code	Description
				Fund	4000	BUILDING
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**COURTHOUSE BUILDING**	**128,859.05**	**17,862.58**	**17,862.58**	**15,417.94**	**15,417.94**	**15,417.94**
	Taxes						
300-00	PROPERTY TAXES	55,892.73	63,000.00	55,935.56	63,000.00	63,000.00	63,000.00
	Taxes Totals	***55,892.73***	***63,000.00***	***55,935.56***	***63,000.00***	***63,000.00***	***63,000.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPT ALLOC.	773.88	0.00	807.07	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	5,644.92	0.00	6,945.98	0.00	0.00	0.00
346-01	PRORATE MOTOR VEHICLE ALLOC.	150.52	150.00	147.43	150.00	150.00	150.00
346-02	CARLINE TAX ALLOCATION	16.09	0.00	13.34	0.00	0.00	0.00
348-10	Wildlife Manag (Game & Parks In Li	4.36	0.00	3.93	0.00	0.00	0.00
	Intergovernmental State Totals	***6,589.77***	***150.00***	***7,917.75***	***150.00***	***150.00***	***150.00***
	Other Intergovernmental						
353-01	TAXES IN LIEU REGULAR	1.19	0.00	1.19	0.00	0.00	0.00
353-03	SOUTHERN POWER 5% GROSS	135.34	135.00	131.11	130.00	130.00	130.00
	Other Intergovernmental Totals	***136.53***	***135.00***	***132.30***	***130.00***	***130.00***	***130.00***
	County Treasurer						
361-01	HOMESTEAD COMMISSION	-7.74	0.00	-8.07	0.00	0.00	0.00
	County Treasurer Totals	***-7.74***	***0.00***	***-8.07***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
540-01	MISC	0.00	0.42	0.00	0.06	0.06	0.06
	Other Fees and Miscellaneous Totals	***0.00***	***0.42***	***0.00***	***0.06***	***0.06***	***0.06***
	Transfers						
590-02	INTER FUND TRANSFERS	0.00	268,852.00	150,000.00	271,302.00	271,302.00	271,302.00
	Transfers Totals	***0.00***	***268,852.00***	***150,000.00***	***271,302.00***	***271,302.00***	***271,302.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**135,577.61**	**287,000.00**	**175,904.56**	**287,000.00**	**287,000.00**	**287,000.00**
	TOTAL PROPERTY TAXES	**55,892.73**	**63,000.00**	**55,935.56**	**63,000.00**	**63,000.00**	**63,000.00**
	TOTAL REVENUE AVAILABLE	**191,470.34**	**350,000.00**	**231,840.12**	**350,000.00**	**350,000.00**	**350,000.00**
	Less: EXPENDITURES	**173,607.76**	**350,000.00**	**216,422.18**			
	BALANCE FORWARD/CASH RESERVE	**17,862.58**	**0.00**	**15,417.94**			

PHELPS COUNTY NOXIOUS WEED REVENUE

					Code	Description
				Fund	5400	NOXIOUS WEED
				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	**NOXIOUS WEED CONTROL**	**67,188.95**	**74,328.23**	**74,328.23**	**61,580.25**	**61,580.25**	**61,580.25**
	Other Intergovernmental						
353-01	TAXES IN LIEU REGULAR	4.00	4.00	4.00	4.00	4.00	4.00
	Other Intergovernmental Totals	***4.00***	***4.00***	***4.00***	***4.00***	***4.00***	***4.00***
	Other Fees and Miscellaneous						
540-01	MISC.	0.00	0.77	0.00	0.75	0.75	0.75
	Other Fees and Miscellaneous Totals	***0.00***	***0.77***	***0.00***	***0.75***	***0.75***	***0.75***
	Transfers						
590-02	WEEDS INTER TRANS OF FUNDS	53,050.00	49,967.00	49,967.00	62,715.00	62,715.00	62,715.00
	Transfers Totals	***53,050.00***	***49,967.00***	***49,967.00***	***62,715.00***	***62,715.00***	***62,715.00***
	TOTAL REVENUE AVAILABLE	**120,242.95**	**124,300.00**	**124,299.23**	**124,300.00**	**124,300.00**	**124,300.00**
	Less: EXPENDITURES	**45,914.72**	**89,300.00**	**62,718.98**			
	BALANCE FORWARD/CASH RESERVE	**74,328.23**	**35,000.00**	**61,580.25**			