Amended 6/23/2026

2025 - 2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
WASHINGTON 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		12,713,555.71	12,713,555.71
ROAD/BRIDGE IMPROVEMENT DIST	0.00		0.00
PUBLIC SAFETY COMMUNICATION PROJECT		0.00	0.00
JAIL BOND FUND	1,600,000.00		1,600,000.00
E 911 SYSTEM		380,847.96	380,847.96
Total All Funds	1,600,000.00	13,094,403.67	14,694,403.67

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	5,051,644,493

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

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	22,180,000.00
Interest	3,535,216.25
Total Bonded Indebtedness	25,715,216.25

Amended 6/23/2026

Washington County 2025-2026 Budget Message

- Budget Amended 6/23/24 to increase budgeted amount for Fund #0600 Emergency Flood Relief Fund to $300,000.00

- Beginning cash balances do not include the following:

County Sheriff petty cash fund	$500.00	Clerk of District Court checking account	$210.00
County Surveyor petty cash fund	$ 25.00	Soldiers & Sailors checking account	$5,814.08
Planning/Zoning petty cash fund	$ 50.00	Road Dept. petty cash fund	$ 50.00
County Court change drawer	$200.00		

- Jail Bond Fund – In the 5/15/2018 Primary Election voters approved a $24.5 million dollar bond issue for the remodel and construction of a Washington County Justice Center. $16 million approved in 2018-2019 budget, $8.5 million approved in 2019-2020 budget. Board voted to refinance bond Series 2018 & 2019 on 8/24/21 for interest cost savings. Tax dollar request for Jail Bond Fund is $1,600,000.00.

- Covid American Rescue Plan Fund- On 3/11/21 ARPA was signed into law which allocates $65.1 billion in direct aid to counties. Washington County is allocated $4,026,365 to be used to respond to or mitigate the public health emergency with respect to the Covid-19 emergency or its negative economic impact. ARPA Fund balance at beginning FY 2025-26 for Washington County was $704,486.04.

- The proposed amount of inheritance tax dollars to reduce property tax is $1,577,000.00.

- The total tax dollar request is $14,694,403.67

- The Washington County 2025-2026 tax levy is .290884

Washington County Tax Rate Comparison

2024-2025 Tax Rate	**.295594**
2023-2024 Tax Rate	**.336731**
2022-2023 Tax Rate	**.356092**
2021-2022 Tax Rate	**.348098**
2020-2021 Tax Rate	**.410437**
2019-2020 Tax Rate	**.408063**
2018-2019 Tax Rate	**.390073**
2017-2018 Tax Rate	**.325017**
2016-2017 Tax Rate	**.340530**

_____

Steve Dethlefs, Chairman, Washington County Board of Supervisors

Washington County 2025-2026 Budget Message

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Planning/Zoning petty cash fund	$ 50.00	Road Dept. petty cash fund	$ 50.00
County Court change drawer	$200.00		

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2020-2021 Tax Rate	**.410437**
2019-2020 Tax Rate	**.408063**
2018-2019 Tax Rate	**.390073**
2017-2018 Tax Rate	**.325017**
2016-2017 Tax Rate	**.340530**

Steve Dethlefs, Chairman, Washington County Board of Supervisors

WASHINGTON COUNTY

RESOLUTION OF ADOPTION AND APPROPRIATIONS 2025-9

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 SUPERVISORS of Washington 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 Washington 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

WASHINGTON COUNTY, NEBRASKA Seal

Barbara Sullivan, County Clerk

WASHINGTON COUNTY
CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME: Washington County

ADDRESS: 1555 Colfax St

CITY & ZIP CODE: Blair 68008

TELEPHONE: 402-426-6822

WEBSITE: washingtoncountyne.gov

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Steve Dethlefs	Barbara Sullivan	Barbara Sullivan
TITLE / FIRM NAME	Board of Supervisors Chairman	County Clerk	County Clerk
TELEPHONE	402-880-3149	402-426-6822	402-426-6822
EMAIL ADDRESS	s.dethlefs@washingtoncountyne.gov	clerk@washingtoncountyne.gov	clerk@washingtoncountyne.gov

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

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

Washington 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)	**$ 13,838,484.96**	
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) **13,838,484.96**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 13,836,949.96 (13)

Growth Percentage per County Assessor

47,802,044.00 (2025 Growth Value) / 4,681,593,258.00 (2024 Total Valuation) = 1.02% (14a)

141,284.06 Increase due to Growth (14)

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

Inflation Percentage

5.17% (15a)

715,370.31 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)	14,695,139.33
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	14,694,403.67
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)	735.66

Washington 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)	$ 0.00
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)	735.66
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	735.66

Schedule 2 - Declared Emergency Exception Certification

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

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

Schedule 3 - Description of Public Safety Services Exception

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

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Washington County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Douglas Co 911 Communications, Omaha	2008-	Comm Systems-cost share
MAPA, 222 Cuming St, Omaha	1970-	Council of Governments & Planning Agency
Gateway Development	2004-	Economic Development
UN Co-Operateve Extension Service	1997-	Extension & 4H programs
Ag Society		Fair Expenses
NE Neb Juvenile Serv, Madison NE	1997-	Housing of Juveniles
NIRMA NIMRA I, Lincoln NE	7/2021 to 6/2030	Insurance Coverage
		Interlocal Conversion Sum
Blair Public Library		Libraries
Eastern NE Human Services, Region 5/6	1974-	Mental Health, Aging, Drg & Alchl Abuse
Douglas Co, Fremont, Valley & Yutan	2022-	Mutual Shared Bldg Insptr Services
NE Probation Dist 6, Fremont	Dist 6 Probation costs per 29-2259 RSN	probation /correct juv/restore justice
Neb Loess Hills, Sioux City	2009-	Resource & Development Council

WASHINGTON 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)	$13,838,484.96
Base Limitation Percent Increase (2%)	2.00%	(2)	
Real Growth Percentage Increase $47,802,044.00 (2025 Real Growth Value per Assessor) / $4,681,593,258.00 (Prior Year Total Valuation per Assessor) =	1.02%	(3)	
Total Allowable Growth Percentage Increase (Line 2 + Line 3)		(4)	3.02%
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)		(5)	$417,922.25
TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)		(6)	$14,256,407.21

Actual Property Tax Request

2025 - 2026 ACTUAL Total Property Tax Request *(Total Personal and Real Property Required from Cover Page)*		(7)	$14,694,403.67

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.

WASHINGTON 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	12,713,555.71	-	5,051,644,493	0.251672	0.000000	
ROAD/BRIDGE IMPROVEMENT DIST	-	-	5,051,644,493	0.000000	0.000000	
PUBLIC SAFETY COMMUNICATION PROJECT	-	-	5,051,644,493	0.000000	0.000000	
JAIL BOND FUND	-	1,600,000.00	5,051,644,493	0.000000	0.031673	
E 911 SYSTEM	380,847.96	-	5,051,644,493	0.007539	0.000000	
Total County Budgeted Countywide Entities				**0.259211**		
Other Countywide Entities						
Ag. Society				0.003761		
Historical Society				0.002771		
Total Countywide Levy				**0.265743**		
Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements (77-3442)						
County levy limit				0.450000		
County property taxes designed for interlocal agreements			1,196,222	0.023680		
Other entities property taxes designated for interlocal agreements			0	0.000000		
Total Connty Levy Authority (Cannot exceed 50 cents)				**0.473680**		**(1)**
Levy Limit Analysis						
Countywide Levy				0.265743		
Fire District - Largest General Levy Authority granted by the County Board				0.021871		
Township - Largest General Levy Authority granted by the County Board				0.035371		
Cemetery District - Largest General Levy Authority granted by the County Board				0.007731		
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				**0.330716**		**(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.

WASHINGTON COUNTY
County Treasurer Summary of Uncollected Taxes

Tax Year	Amount
2024	$18,558,108.83
2023	$92,832.23
2022	$71,737.58

Amended 6/23/2026

WASHINGTON 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	5,753,860.50	72,965.00	0.00	0.00	5,826,825.50
Public Safety - Law Enforcement	7,161,894.20	355,434.00	2,610,500.00	500.00	10,128,328.20
Public Safety - Other	132,179.00	1,000.00	0.00	0.00	133,179.00
Public Works - Highways & Roads	5,146,589.00	6,327,819.00	679,200.00	0.00	12,153,608.00
Public Works - Other	11,816.00	0.00	0.00	0.00	11,816.00
Public Health & Social Services	63,321.98	1,675.00	0.00	0.00	64,996.98
Culture and Recreation	0.00	0.00	0.00	0.00	0.00
Community Development	729,166.66	0.00	0.00	0.00	729,166.66
Miscellaneous	4,934,250.00	0.00	0.00	6,577,000.00	11,511,250.00
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	485,040.00	50,000.00	0.00	0.00	535,040.00
Total Disbursements and Transfers	24,418,117.34	6,808,893.00	3,289,700.00	6,577,500.00	41,094,210.34

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

Amended 6/23/2026

WASHINGTON 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	19,756,998.20	22,950,017.99	24,598,836.10	24,118,737.10	24,418,117.34
Capital Outlay	2,766,926.96	4,325,647.80	6,891,367.00	6,808,893.00	6,808,893.00
Debt Service	2,675,824.40	2,660,374.95	3,539,700.00	3,289,700.00	3,289,700.00
Transfers Out	3,897,978.51	4,009,442.13	6,953,500.00	6,577,500.00	6,577,500.00
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Disbursements and Transfers	29,097,728.07	33,945,482.87	41,983,403.10	40,794,830.10	41,094,210.34
Balance, Receipts and Transfers:					
Net Cash Balance	13,227,686.84	16,075,193.03	12,731,627.65	12,731,627.65	12,731,627.65
Intergovernmental Federal	883,325.72	246,604.83	38,488.18	38,488.18	337,868.42
Intergovernmental State	5,175,330.14	5,314,477.29	2,823,181.47	3,073,381.47	3,073,381.47
Intergovernmental Local	9,083,880.14	8,306,116.97	5,589,429.13	5,679,429.13	5,679,429.13
Personal and Real Property Taxes	12,903,531.22	12,725,276.27	15,847,176.67	14,694,403.67	14,694,403.67
Transfers In	3,898,777.06	4,009,442.13	6,953,500.00	6,577,500.00	6,577,500.00
Total Resources Available	45,172,531.12	46,677,110.52	43,983,403.10	42,794,830.10	43,094,210.34
Balance Forward/Cash Reserve	16,074,803.05	12,731,627.65	2,000,000.00	2,000,000.00	2,000,000.00
Cash Reserve Percentage					7%

***The 2023-2024 Actual Balance Forward/Cash Reserve does not match the 2024-2025 Actual Net Cash Balance

WASHINGTON 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	5,753,860.50	72,965.00	0.00	0.00	5,826,825.50
Public Safety - Law Enforcement	7,161,894.20	355,434.00	2,610,500.00	500.00	10,128,328.20
Public Safety - Other	132,179.00	1,000.00	0.00	0.00	133,179.00
Public Works - Highways & Roads	4,847,208.76	6,327,819.00	679,200.00	0.00	11,854,227.76
Public Works - Other	11,816.00	0.00	0.00	0.00	11,816.00
Public Health & Social Services	63,321.98	1,675.00	0.00	0.00	64,996.98
Culture and Recreation	0.00	0.00	0.00	0.00	0.00
Community Development	729,166.66	0.00	0.00	0.00	729,166.66
Miscellaneous	4,934,250.00	0.00	0.00	6,577,000.00	11,511,250.00
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	485,040.00	50,000.00	0.00	0.00	535,040.00
Total Disbursements and Transfers	24,118,737.10	6,808,893.00	3,289,700.00	6,577,500.00	40,794,830.10

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

WASHINGTON 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	19,756,998.20	22,950,017.99	24,598,836.10	24,118,737.10	24,118,737.10
Capital Outlay	2,766,926.96	4,325,647.80	6,891,367.00	6,808,893.00	6,808,893.00
Debt Service	2,675,824.40	2,660,374.95	3,539,700.00	3,289,700.00	3,289,700.00
Transfers Out	3,897,978.51	4,009,442.13	6,953,500.00	6,577,500.00	6,577,500.00
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Disbursements and Transfers	29,097,728.07	33,945,482.87	41,983,403.10	40,794,830.10	40,794,830.10
Balance, Receipts and Transfers:					
Net Cash Balance	13,227,686.84	16,075,193.03	12,731,627.65	12,731,627.65	12,731,627.65
Intergovernmental Federal	883,325.72	246,604.83	38,488.18	38,488.18	38,488.18
Intergovernmental State	5,175,330.14	5,314,477.29	2,823,181.47	3,073,381.47	3,073,381.47
Intergovernmental Local	9,083,880.14	8,306,116.97	5,589,429.13	5,679,429.13	5,679,429.13
Personal and Real Property Taxes	12,903,531.22	12,725,276.27	15,847,176.67	14,694,403.67	14,694,403.67
Transfers In	3,898,777.06	4,009,442.13	6,953,500.00	6,577,500.00	6,577,500.00
Total Resources Available	45,172,531.12	46,677,110.52	43,983,403.10	42,794,830.10	42,794,830.10
Balance Forward/Cash Reserve	16,074,803.05	12,731,627.65	2,000,000.00	2,000,000.00	2,000,000.00
Cash Reserve Percentage					7%

***The 2023-2024 Actual Balance Forward/Cash Reserve does not match the 2024-2025 Actual Net Cash Balance

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: WASHINGTON COUNTY CLERK
C/O BARBARA SULLIVAN
PO BOX 466
BLAIR, NE 68008

TAXABLE VALUE LOCATED IN THE COUNTY OF: WASHINGTON

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	47,802,044	5,051,644,493	4,681,593,258	1.02

* *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 ROBIN ANDREASEN, WASHINGTON 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.

Robin Andreasen
(signature of county assessor)

8/13/25
(date)

CC: County Clerk, WASHINGTON 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

338,988,984 Pers Prior
296,037,046 Pers Value
4,342,604,274 Real Prior
4,755,607,447 Real Value

September 23, 2025 Minutes
Washington County Board of Supervisors
Supervisor's Room Courthouse
1555 Colfax Street
Blair, NE 68008

The Washington County Board of Supervisors of Washington County, Nebraska, met in regular session at 3:02 PM on September 23, 2025 in the Supervisor's meeting room at the Courthouse in Blair, Nebraska. Notice of the meeting was given in advance thereof by publication in the Pilot-Tribune. A copy of the proof of publication is on file in the office of the County Clerk. Notice of the meeting was given to the members and a copy of their acknowledgement of the receipt of notice and the agenda are on record at the office of the County Clerk. Availability of the agenda was communicated in the advance notice and in the notice of the members. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman Steve Dethlefs declared the meeting was in session and that the meeting is being recorded. Dethlefs made note that the Open Meetings Law is posted on the door and the west wall.

1. Meeting called to order
Present: Chairman Steve Dethlefs, board members Jon Stewart, Lisa Kramer, Bob Frahm, Mike Mackie, and Steve Kruger. Absent: Kevin Barnhill. Also present: Co Clerk Barbara Sullivan, Sheriff Mike Robinson, and Co Attorney Scott Vander Schaaf

2. Approve agenda
Motion Steve Kruger and second by Lisa Kramer to approve the agenda for September 23, 2025. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

3. Approve minutes for the September 9, 2025 meeting
Motion Lisa Kramer and second by Bob Frahm that the rules be suspended and the minutes of the 9/9/25 meeting be approved but not read for the purpose that all board members were furnished a copy of said minutes prior to the meeting. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

4. Approve Claims
Motion Steve Kruger and second by Bob Frahm that the claims be approved and the Clerk ordered to issue warrants on the various funds for the same. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

5. Accept correspondence, consider and place on file
Motion Steve Kruger and second by Lisa Kramer to receive correspondence from Dodge County Planning Commission and Board of Supervisors and place on file. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

6. Dave Kruger, Hwy Supt: Road Dept update not limited to projects, equipment, and personnel
Kruger discussed some of the maintenance and projects on county roads, culvert installations, and provided an update on FEMA claims.

6.1. Accept & approve Change Order #1 for Ft Calhoun West Road 32 project
Motion Steve Kruger and second by Mike Mackie to approve Change Order #1 for Ft Calhoun West Road 32 project for a decreased amount of $33,172.46. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

7. Ryan Sullivan, Planning & Zoning Administrator, Public hearing on the following items:

7.1. Conditional Use Permit (CUP) - Jeremiah Blomker is requesting a CUP to allow a temporary 2nd dwelling on the property while constructing a new home on Tax Lot 23 in the NW quarter of Section 35, Township 20 North, Range 10 East of the 6th PM. The location is 18970 County Road P4, Herman. D/PA
Sullivan went through the request and stated that the Planning Commission voted 5-0, 2 absent, in favor of recommending approval. There were no comments during the public hearing.

Motion Steve Kruger and second by Jon Stewart to approve the CUP request of Jeremiah Blomker to temporarily allow for two single-family residences for a two-year term on Tax Lot 23 in 35-20-10. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

7.2. Conditional Use Permit (CUP) - Terry and Lori Stueckrath are requesting a CUP to allow a temporary 2nd dwelling on the property while constructing a new home on Tax Lot 25 in the NE quarter of Section 24, Township 17 North, Range 11 East of the 6th PM. The location is 3652 State Hwy 133, Blair. D/PA
The Planning Commission voted 5-0, 2 absent, in favor of recommending approval. Applicant Lori Stuekrath spoke, then Brian McCoy spoke in opposition during the public hearing.
Motion Steve Kruger and second by Mike Mackie to approve the CUP request of Terry and Lori Stueckrath to temporarily allow for two single-family residences for a two-year term on Tax Lot 25 in 24-17-11. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

8. Arron Hoden, Register of Deeds: Accept & approve contract with Fidlar Technologies
County Attorney Vander Schaaf asked the board to table until the Tech Committee is given the chance to review the proposal with Turnkey.
Motion Jon Stewart and second by Lisa Kramer to table approval of contract with Fidlar Technologies until Tech Committee can review. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

9. Ed Lautrup, Veterans Services Officer: Disabled American Veterans vehicle update
Lautrup said the DAV program has been successful since its inception, with an average of 12 veterans utilizing the service per month, which is the anticipated average. Lautrup also announced that the Veterans Service Office of Washington Co will be receiving $45,000 in grant funds from the Walter Scott Family Foundations, which will pay for a new DAV vehicle. The new vehicle should arrive around the 1st of September 2026.

10. Sheriff Mike Robinson: Approve addendum to the Arlington & Ft Calhoun Law Enforcement Contract. D/PA
Sheriff Robinson said the addendum is for a rate change to both contracts for an increase of 11%, $97,310.00 per year.
Motion Lisa Kramer and second by Steve Kruger to approve addendum to the Arlington & Ft Calhoun Law Enforcement Contract. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

11. Finance Committee: Budget Resolution 2025-9; adopting the 2025-26 Washington County Budget
Kruger gave a summary of the Joint Public Hearing held last week and stated that it was productive and respectful. However, there have been no changes made to the proposed budget.
Motion Steve Kruger and second by Bob Frahm to adopt Res 2025-9; adopting the 2025-26 Washington County Budget. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

RESOLUTION OF ADOPTION AND APPROPRIATIONS 2025-9

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 SUPERVISORS of Washington 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 Washington 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: Steve Dethlefs, Lisa Kramer, Bob Frahm, Mike Mackie, Steven Kruger

11.1. Adopt Resolution 2025-10; setting the 2025-26 levy of taxes
Motion Steve Kruger and second by Mike Mackie to adopt Resolution 2025-10; setting the 2025-26 levy of taxes. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

RESOLUTION NO. 2025-10

BE IT RESOLVED BY THE WASHINGTON COUNTY BOARD OF SUPERVISORS, WASHINGTON COUNTY, NEBRASKA:

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

WHEREAS, a special public hearing was held on September 18, 2025, as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Washington County, Nebraska, resolves that:

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

General Fund:	$ 12,713,556
Jail Bond Fund:	$ 1,600,000
E911 Fund:	$ 380,848

2. The total assessed value of property differs from last year's total assessed value by 7.90%

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $.273940 per $100 of assessed value.

4. That Washington County proposed to adopt a property tax request that will cause total tax rate to be: .290884 per $100 of assessed value.

APPROVED AND ADOPTED THIS 23rd DAY OF SEPTEMBER, 2025.

Attest: Barbara Sullivan
County Clerk

Steve Dethlefs
Chairman, Board of Supervisors

12. Accept & approve Annual Certification of Program Compliance and adopt resolution
Motion Lisa Kramer and second by Jon Stewart to authorize the Chairman to sign County Annual Certification of Program Compliance and adopt Resolution 2025-11. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

13. Comments from public: There were no comments from the public

14. Committee Reports: Tech Committee resolved billing issues with Fastwyre. The Building and Grounds Committee met with the cleaning company for the courthouse to discuss quality expectations. The Finance Committee met with Eakes Office Solutions to narrow down the printer cost proposal.

15. Closed session: for the purpose of discussing attorney client privileged information, attorney client privileged information regarding current, potential, imminent threat of litigation, and contract negotiations involving Washington County. D/PA
Motion Steve Kruger and second by Mike Mackie to go into closed session at 3:42 p.m. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye
Those present in closed session were 6 board members and County Attorney Vander Schaaf.
Motion Steve Kruger and second by Mike Mackie to come out of closed session at 3:57 p.m. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye
There was no action in open session.

16. Adjournment
Motion Lisa Kramer and second by Mike Mackie to adjourn from the Board of Supervisors meeting at 3:58 p.m. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

CLAIMS:

Attest: Barbara Sullivan
Washington County Clerk

Steve Dethlefs, Chairman
Washington County Board of Supervisors

I, Barbara Sullivan, County Clerk, in and for Washington County, Blair, Nebraska, do hereby certify that the foregoing proceedings took place during the September 23, 2025 Washington County Board of Supervisors.

Barbara Sullivan, Washington County Clerk

RESOLUTION NO. 2025-10

BE IT RESOLVED BY THE WASHINGTON COUNTY BOARD OF SUPERVISORS, WASHINGTON COUNTY, NEBRASKA:

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

WHEREAS, a special public hearing was held on September 18, 2025, as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Washington County, Nebraska, resolves that:

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

General Fund:	$ 12,713,556
Jail Bond Fund:	$ 1,600,000
E911 Fund:	$ 380,848

2. The total assessed value of property differs from last year's total assessed value by 7.90%

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $.273940 per $100 of assessed value.

4. That Washington County proposed to adopt a property tax request that will cause total tax rate to be: .290884 per $100 of assessed value.

APPROVED AND ADOPTED THIS 23rd DAY OF SEPTEMBER, 2025.

WASHINGTON COUNTY BOARD OF SUPERVISORS
WASHINGTON COUNTY, NEBRASKA

STEVE DETHLEFS, CHAIRMAN

ATTEST: WASHINGTON COUNTY, NEBRASKA Seal

BARBARA SULLIVAN
COUNTY CLERK

RESOLUTION #2025-7
Levy Allocations

WHEREAS, under L.B. 1154 (1996) any property tax for political subdivisions will be included in the County's tax levy.

NOW THEREFORE BE IT RESOLVED by the Washington County Board of Supervisors that pursuant to law, the County has subdivisions levy authority as specified on the County Levy Limit Form. Based on the preliminary levy requests submitted, the County Board grants the following levy authority:

Ag Society.....$ 190,000
Historical Society.....$ 140,000
Herman Cemetery District.....$ 26,000

Townships:
Township #1.....$ 335,000
Township #2.....$ 20,000
Township #5.....$ 110,750
Township #6.....$ 186,000
Township #7.....$ 95,000

Rural Fire Districts: (excluding bond amounts)
Arlington Fire District.....$ 92,197
Blair Rural Fire District.....$ 216,000
Fort Calhoun Rural Fire Protection District....$ 208,000
Herman Rural Fire District.....$ 68,000
Kennard Fire District.....$ 110,000

DATED this 26th day of August, 2025, at Blair, Nebraska.

Steve Dethlefs, Chairman
Washington County Board of Supervisors

Attest: Lori Bensen
Lori Bensen
Washington County Deputy Clerk

WASHINGTON 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 9th day of September 2025 at 4:00 PM at Washington County Courthouse, 1555 Colfax St, Blair, 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 tbe 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	14,544,152.12	17,904,718.83	20,424,299.70	1,200,000.00	8,910,743.99	12,713,555.71
ROAD	5,433,247.68	5,340,853.39	9,100,000.00	550,000.00	9,650,000.00	0.00
HARD SURFACING	0.00	2,156,349.83	678,008.00	0.00	678,008.00	0.00
EMERGENCY FLOOD RELIEF	652,095.99	893,315.92	619.76	0.00	619.76	0.00
HIGHWAY BRIDGE BUYBACK PROGRAM FUND	35,017.98	73,093.63	1,150,000.00	0.00	1,150,000.00	0.00
ROAD/BRIDGE IMPROVEMENT DIST	663,765.00	668,537.50	680,000.00	0.00	680,000.00	0.00
CO VISITOR'S PROMOTION	19,441.60	16,569.00	137,000.00	0.00	137,000.00	0.00
REGISTER OF DEEDS PRESRV&MAINT FUND	10,388.36	8,697.58	80,000.00	0.00	80,000.00	0.00
INSURANCE FUND	1,878,537.04	1,747,067.12	2,250,000.00	0.00	2,250,000.00	0.00
SOLDIERS/SAILORS	2,500.00	3,000.00	3,821.98	0.00	3,821.98	0.00
STOP PROGRAM	0.00	32,000.00	40,000.00	0.00	40,000.00	0.00
COUNTY DRUG LAW ENFORCEMENT	0.00	0.00	100.00	0.00	100.00	0.00
DRUG COURT	3,436.58	3,185.44	39,000.00	0.00	39,000.00	0.00
PUBLIC SAFETY COMMUNICATION PROJECT	341,027.50	338,933.75	365,400.00	0.00	365,400.00	0.00
FEDERAL & STATE GRANTS	0.00	4,681.13	44,000.00	0.00	44,000.00	0.00
JUVENILE SERVICES GRANT	84,157.80	84,756.31	86,645.00	0.00	86,645.00	0.00
COVID AMERICAN RESCUE PLAN FUND	836,823.15	1,550,826.36	705,000.00	0.00	705,000.00	0.00
LOCAL ASSIST & TRIBAL CONSISTENCY FUND	23,937.00	51,896.38	24,166.66	0.00	24,166.66	0.00
INHERITANCE TAX	1,850,278.51	894,840.74	2,000,000.00	0.00	2,000,000.00	0.00
911 ENHANCED WIRELESS SERVICE	86,192.13	86,104.21	94,079.00	0.00	94,079.00	0.00
HI-WAY SAFETY FUND	21,566.83	29,046.74	107,150.00	0.00	107,150.00	0.00
JAIL BOND FUND	1,681,970.55	1,655,403.70	2,250,000.00	150,000.00	800,000.00	1,600,000.00
JAIL CAPITAL PROJECT FUND	325,000.00	6,946.11	500.00	0.00	500.00	0.00
E 911 SYSTEM	604,192.25	404,593.75	535,040.00	100,000.00	254,192.04	380,847.96
GRAND TOTAL	**29,097,728.07**	**33,955,417.42**	**40,794,830.10**	**2,000,000.00**	**28,100,426.43**	**14,694,403.67**
Unused Property Tax Request Authority available for uext year						**735.66**

Affidavit of Publication

cont. WASHINGTON COUNTY CLERK Order No: 175030

WASHINGTON 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 9th day of September 2025 at 4:00 PM at Washington County Courthouse, 1555 Colfax St, Blair, 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.

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GENERAL	14,544,352.12	17,904,718.83	20,424,299.70	1,200,000.00	8,910,743.99	12,713,555.71
ROAD	5,433,247.68	5,340,853.39	9,100,000.00	550,000.00	9,650,000.00	0.00
HARD SURFACING	0.00	2,156,349.83	678,008.00	0.00	678,008.00	0.00
EMERGENCY FLOOD RELIEF	652,095.99	893,315.92	619.76	0.00	619.76	0.00
HIGHWAY BRIDGE BUYBACK PROGRAM FUND	35,087.98	73,093.63	1,150,000.00	0.00	1,150,000.00	0.00
ROAD BRIDGE IMPROVEMENT DIST	663,765.00	668,537.50	680,000.00	0.00	680,000.00	0.00
CO VISITOR'S PROMOTION	39,441.60	16,569.00	137,000.00	0.00	137,000.00	0.00
REGISTER OF DEEDS PRESRV&MAINT FUND	30,388.36	8,697.58	80,000.00	0.00	80,000.00	0.00
INSURANCE FUND	1,878,537.04	1,747,067.12	2,250,000.00	0.00	2,250,000.00	0.00
SOLDIERS/SAILORS	2,500.00	3,000.00	3,821.98	0.00	3,821.98	0.00
STOP PROGRAM	0.00	32,000.00	40,000.00	0.00	40,000.00	0.00
COUNTY DRUG LAW ENFORCEMENT	0.00	0.00	100.00	0.00	100.00	0.00
DRUG COURT	3,436.58	3,385.44	39,000.00	0.00	39,000.00	0.00
PUBLIC SAFETY COMMUNICATION PROJECT	341,027.50	338,933.75	365,400.00	0.00	365,400.00	0.00
FEDERAL & STATE GRANTS	0.00	4,681.13	44,000.00	0.00	44,000.00	0.00
JUVENILE SERVICES GRANT	84,357.80	84,756.31	86,645.00	0.00	86,645.00	0.00
COVID AMERICAN RESCUE PLAN FUND	836,823.15	1,550,826.36	705,000.00	0.00	705,000.00	0.00
LOCAL ASSIST & TRIBAL CONSISTENCY FUND	23,937.00	51,896.28	24,166.66	0.00	24,166.66	0.00
INHERITANCE TAX	1,850,278.51	894,840.74	2,000,000.00	0.00	2,000,000.00	0.00
911 ENHANCED WIRELESS SERVICE	86,192.13	86,304.21	94,079.00	0.00	94,079.00	0.00
HI-WAY SAFETY FUND	21,566.83	29,646.74	107,150.00	0.00	107,150.00	0.00
JAIL BOND FUND	1,681,970.55	1,655,403.70	2,250,000.00	150,000.00	800,000.00	1,600,000.00
JAIL CAPITAL PROJECT FUND	325,000.00	6,946.31	500.00	0.00	500.00	0.00
E 911 SYSTEM	404,192.25	404,593.75	535,040.00	100,000.00	254,192.04	380,847.96
GRAND TOTAL	**29,097,728.07**	**33,955,417.42**	**40,794,830.10**	**2,000,000.00**	**28,100,426.43**	**14,694,403.67**
Unused Property Tax Request Authority available for next year						735.66

ZNEZ

ENT 09-05-25

ENTERPRISE MEDIA GROUP

Affidavit of Publication

STATE OF NEBRASKA, COUNTY OF WASHINGTON

Brandi Mastel, Being by me first duly sworn, deposes and says that she is the Bookkeeper of the Enterprise, a legal weekly newspaper printed and published at Blair, in Washington County, Nebraska and of general circulation in said County and State: that said newspaper has a bona fide circulation of more than 300 copies weekly, in said County: and has been published in said County for more than 52 successive weeks prior to the first publication of the attached notice, that the attached notice was published in said newspaper for 1 consecutive week(s) being the issues starting with 9/5/2025 and ending with 9/5/2025

Brandi Mastel

Brandi Mastel, Bookkeeper

Subscribed in my presence, and sworn to before me this date:
9/5/2025

Tracy A. Prettyman

Notary Public

GENERAL NOTARY - State of Nebraska
TRACY A. PRETTYMAN
My Comm. Exp. Sept. 10, 2025

Name	WASHINGTON COUNTY CLERK
Order Number	175030
Number Issues	1
First Issue	**9/5/2025**
Last Issue	**9/5/2025**
Discount for mins	- $
Prep & Notary fees	$0
TOTAL PRICE	**$291.50**

ENTERPRISE
MEDIA GROUP

NOTICE OF JOINT PUBLIC HEARING ON PROPOSED PROPERTY TAX INCREASES

Public notice is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 77-1633, that a representative of the following political subdivisions will meet on the 18th day of September, 2025 at 6:05 p.m., at the Blair Public Library, 2233 Civic Dr, Bair, for the purpose of conducting a joint public hearing to obtain public input on property tax increases proposed by the subdivisions:

Washington County, 402-426-6822, property tax requested: $14,694,403.67
Fort Calhoun School District, 402-468-5591, property tax requested: $6,942,745.00
Blair School District, 402-427-2716, property tax requested: $21,149,455.00

Said meeting is open to the public. Accommodations for the disabled are available upon request. Please contact the Washington County Clerk at 402-426-6822 at least 48 hours prior to the meeting if accommodations are required.

There is no item on the agenda for this joint public meeting other than discussion of each political subdivision's intent to increase its property tax request by a percentage greater than the "allowable growth percentage" defined in § 77-1633. The political subdivisions shall make their presentations in the order listed above.

Affidavit of Publication

STATE OF NEBRASKA,
COUNTY OF WASHINGTON

Brandi Mastel, Being by me first duly sworn, deposes and says that she is the Bookkeeper of the Pilot-Tribune, a legal weekly newspaper printed and published at Blair, in Washington County, Nebraska and of general circulation in said County and State: that said newspaper has a bona fide circulation of more than 300 copies weekly, in said County: and has been published in said County for more than 52 successive weeks prior to the first publication of the attached notice, that the attached notice was published in said newspaper for **1** consecutive week(s) being the issue starting on **9/9/2025** and ending on 9/9/2025

Brandi Mastel

Brandi Mastel, Bookkeeper

Subscribed in my presence, and sworn to before me this date:
9/9/2025

Tracy A. Prettyman

Notary Public

GENERAL NOTARY - State of Nebraska
TRACY A. PRETTYMAN
My Comm. Exp. Sept. 10, 2025

WASHINGTON COUNTY

Discount for mins. -$
Prep & Notary fees $0
TOTAL PRICE **$22.72**

NOTICE OF JOINT PUBLIC HEARING ON PROPOSED PROPERTY TAX INCREASES

Public notice is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 77-1633, that a representative of the following political subdivisions will meet on the 18th day of September, 2025 at 6:05 p.m., at the Blair Public Library, 2233 Civic Dr, Bair, for the purpose of conducting a joint public hearing to obtain public input on property tax increases proposed by the subdivisions:

Washington County, 402-426-6822, property tax requested: $14,694,403.67
Fort Calhoun School District, 402-468-5591, property tax requested: $6,942,745.00
Blair School District, 402-427-2716, property tax requested: $21,149,455.00

Said meeting is open to the public. Accommodations for the disabled are available upon request. Please contact the Washington County Clerk at 402-426-6822 at least 48 hours prior to the meeting if accommodations are required.

There is no item on the agenda for this joint public meeting other than discussion of each political subdivision's intent to increase its property tax request by a percentage greater than the "allowable growth percentage" defined in § 77-1633. The political subdivisions shall make their presentations in the order listed above.

ZNEZ

PT 09-09-25

ENTERPRISE MEDIA GROUP

August 26, 2025 Minutes
Washington County Board of Supervisors
Supervisor's Room Courthouse
1555 Colfax Street
Blair, NE 68008

The Washington County Board of Supervisors of Washington County, Nebraska, met in regular session at 3:08 PM on August 26, 2025 in the Supervisor's meeting room at the Courthouse in Blair, Nebraska. Notice of the meeting was given in advance thereof by publication in the Pilot-Tribune. A copy of the proof of publication is on file in the office of the County Clerk. notice of the meeting was given to the members and a copy of their acknowledgement of the receipt of notice and the agenda are on record at the office of the County Clerk. Availability of the agenda was communicated in the advance notice and in the notice of the members. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman Steve Dethlefs declared the meeting was in session and that the meeting is being recorded. Dethlefs made note that the Open Meetings Law is posted on the door and the west wall.

1. Meeting called to order
Present: Chairman Steve Dethlefs, board members Lisa Kramer, Bob Frahm, Kevin Barnhill, Mike Mackie and Steve Kruger. Absent Jon Stewart. Also present: Sheriff Mike Robinson, County Attorney Scott Vander Schaaf and Deputy Clerk Lori Bensen

2. Approve agenda
Motion Kevin Barnhill and second by Lisa Kramer to approve agenda for 08/26/2025. Motion Carried.
Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Absent

3. Approve minutes for the 08/12/2025 meeting
Motion Kevin Barnhill and second by Lisa Kramer that the rules be suspended and the minutes of the 08/12/2025 meeting be approved but not read for the purpose that all board members were furnished a copy of said minutes prior to the meeting. Motion Carried.
Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Absent

4. Approve Claims
Motion Steve Kruger and second by Kevin Barnhill that the claims be approved and the deputy clerk ordered to issue warrants on the various funds for the same. Motion Carried.
Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Absent

5. Accept correspondence, consider and place on file
Motion Steve Kruger and second by Kevin Barnhill to receive correspondence from Nebraska Commission on Law Enforcement and Cargill and place on file. Motion Carried.
Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Absent

6. Dave Kruger Hwy Superintendent: Road Dept update not limited to projects, equipment and personnel
Kruger displayed photos of the ongoing work around the county.

7. Chris Shewchuk, Planning & Zoning Administrator--Public hearing on the request of Payton Reynolds, for Karen Reynolds, for approval of a preliminary plat of a three-lot subdivision, Lots 1 - 3, Reynolds Acres, and a waiver of the drainage study. The property is legally described as Tax Lots 19 and 20 in Section 21-17-12 and Tax Lot 31 in Section 22-17-12. General location is County Road P36 and County Road 41, Fort Calhoun. D/PA
Shewchuk went through the request and answered questions from Board Members. There were no comments during the public hearing.
Motion Kevin Barnhill and second by Mike Mackie to approve the request of Payton Reynolds, for Karen Reynolds, for the preliminary plat of Lots 1 - 3, Reynolds Acres in Sections 21-17-12 and 22-17-12, and a waiver of the drainage study. Motion Carried.
Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Absent

8. Steve Lupardus, Cottonwood Cove: Request clarification on CUP granted on 08/25/2020 regarding number of permitted RV sites.

Steve Lupardus asked the Board for clarification on the overlay application and stated that he incorrectly put the wrong number of camp sites on the application. The board discussed at length and decided to direct the planning and zoning office to have Steve Lupardus reapply and waive the $150.00 application fee.

9. Treasurer Marj Hoier: Receive Distress Warrant Report of Sheriff's activity on the 2024 Distress Warrants and receive permission to hand over to the Credit Bureau for collection.
Motion Steve Kruger and second by Kevin Barnhill to receive and place on file Distress Warrant Report on Sheriff's activity on the 2024 Distress Warrants and gave permission to hand over to the Credit Bureau for collection. Motion Carried.
Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Absent

10. Mike Robinson: Approve financing for one patrol vehicle for the 2025-2026 budget year. D/PA
Sheriff Robinson had the following financing bids: 1) RVR Bank, 5% interest, total $90,257.74. 2) WCB, 5.75% interest, total $91,662.04
Motion Kevin Barnhill and second by Steve Kruger to approve financing with RVR Bank for one patrol vehicle in the amount of $80,305.21, total including equipment. Motion Carried.
Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Absent

11. Fastwyre Broadband Invoice. D/PA
Supervisor Kramer discussed ongoing issues with Fastwyre in attempting to cancel lines and services that have not been utilized by the county for over a year.

12. Finance Comm: Discuss FY25-26 county budget
Supervisor Kruger discussed the 2025-2026 certification of values that were recently provided by the County Assessor and stated that the real growth value was only 1.2%. This is less than expected, thus the Finance Committee is still having ongoing conversations with county offices to reduce the budget to be compliant with the new Property Tax Growth Limitation Act. The budget hearing is scheduled at the next board meeting on September 9, 2025. Mike Anderson spoke.

12.1. Budget Resolution regarding levy allocations for entities under the county's authority. PA-Adopt Res
Motion Steve Kruger and second by Bob Frahm to adopt resolution 2025-7; setting levy allocations for entities under the county's authority. Motion Carried.
Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Absent

RESOLUTION #2025-7
Levy Allocations

WHEREAS, under L.B. 1154 (1996) any property tax for political subdivisions will be included in the County's tax levy.

NOW THEREFORE BE IT RESOLVED by the Washington County Board of Supervisors that pursuant to law, the County has subdivisions levy authority as specified on the County Levy Limit Form. Based on the preliminary levy requests submitted, the County Board grants the following levy authority:

Ag Society.....$ 190,000
Historical Society.....$ 140,000
Herman Cemetery District.....$ 26,000

Townships:
Township #1.....$ 335,000
Township #2.....$ 20,000
Township #5.....$ 110,750
Township #6.....$ 186,000
Township #7.....$ 95,000

Rural Fire Districts: (excluding bond amounts)
Arlington Fire District.....$ 92,197
Blair Rural Fire District.....$ 216,000

Fort Calhoun Rural Fire Protection District....$ 208,000
Herman Rural Fire District.....$ 68,000
Kennard Fire District.....$ 110,000

DATED this 26th day of August, 2025, at Blair, Nebraska.

Lori Bensen
Deputy County Clerk

Steve Dethlefs
Chairman, Washington County Board of Supervisors

13. Comments from public: Mike Rooks introduced Niki Ferguson as the new Chamber Director. Sheriff Robinson stated that Brice Beckman will be recognized as the Sherriff's Association Deputy of the Year. Mike Andersen also spoke.

14. Committee Reports: Committee reports were briefly discussed

15. Closed Session: For the purpose of discussing attorney client privileged information, attorney client privileged information regarding current, potential, imminent threat of litigation, and contract negotiations involving Washington County. D/PA. No items for a closed session.

16. Motion to adjourn meeting
Motion Kevin Barnhill and second by Lisa Kramer to adjourn from the Board of Supervisors meeting at 3:48 p.m. Motion Carried.
Barnhill: Aye, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Absent

CLAIMS:

GENERAL FUND - 100

EMPLOYEE	Payroll 8-15-25	$287,642.19
AMERITAS	Retirement	$21,181.82
BCBS-HEALTH	Health	$60,130.35
WASHINGTON COUNTY BANK	H.S.A	$10,492.50
BCBS	Life-Dental-Vision	$780.78
WASHINGTON COUNTY BANK	FICA/MEDI	$20,914.67
AIRGAS USA, LLC	Medical	$28.64
ALEGENT CREIGHTON CLINIC	Medical	$916.00
BELLAMY, ROBERT	Reimbursement	$208.66
BEST CARE EMPLOYEE ASSISTANCE PROG	Service	$3,495.00
BLACK HILLS ENERGY	Service	$675.33
BLAIR ACE HARDWARE	Supplies	$55.92
BOMGAARS	Supplies	$36.47
BRAZELTON,PHILIP E	Reimbursement	$325.94
BROADVOICE	Service	$186.96
BYELICK GREGORY	Uniform Allowance	$345.00
CAMPBELL AMAN FUNERAL HOME	Service	$1,000.00
CAVANAUGH NICOLE	Service	$2,708.33
CITY OF BLAIR	Library Fee's	$1,325.00
CITY OF FORT CALHOUN	Contract Fee's	$100.00
CLERK OF DISTRICT COURT FILING FEES	Fee's	$303.00
COUNTRY TIRE SERVICE CENTER BLAIR	Maint/Repairs	$503.48
CREDIT BUREAU SERVICES	Fee's	$2,040.49
CUBBY'S INC- CORRECTIONS	Fuel	$351.87
CUBBY'S INC- SHERIFF OFFICE	Fuel	$3,319.98
DAS STATE ACCNTING-CENTRAL FINANCE	Service	$472.00

DEIN JACK	Uniform Allowance	$345.00
DODGE COUNTY SHERIFF'S OFFICE	Fee's	$8.19
DUNN LAW	Service	$7,500.00
EAGLETON MEGAN	Reimbursement	$21.38
EAKES OFFICE SOLUTIONS	Supplies	$1,819.30
ELITE VEHICLE OUTFITTERS	Repairs	$437.50
ENTERPRISE MEDIA GROUP	Media	$99.53
FLORA WAYNE	Uniform Allowance	$226.82
GONZALEZ LISA	Service	$2,916.66
GREAT PLAINS UNIFORMS LLC	Uniform Allowance	$67.99
HILLYARD,INC DBA-HILLYARD DESMOINES	Supplies	$2,577.84
HIRCHERT-OLSEN AUTO SERVICE INC.	Repairs	$1,058.92
HOMETOWN LEASING	Service	$217.17
INFOSAFE SHREDDING, INC	Service	$210.00
JENSEN LAWN SOLUTIONS, INC.	Service	$1,975.00
JONES CHRISTI	Reimbursement	$15.60
JUDKINS ASHLEY	Reimbursement	$248.23
KEATTS CADDON	Uniform Allowance	$345.00
MCNEIL JANE LAW OFFICE	Service	$2,708.33
MEBULBS	Supplies	$2,275.00
MEMORIAL COMMUNITY HOSPITAL	Medical	$2,176.92
MORGAN JAMES	Uniform Allowance	$195.18
MOTOROLA	Repairs/Maint	$442.02
NACO	Conference	$30.00
NEBRASKA NOTARY ASSOCIATION	Supplies	$156.00
O'REILLY AUTOMOTIVE INC	Supplies	$7.49
OMAHA PUBLIC POWER DISTRICT	Service	$320.00
PHYSICIANS LABORATORY PC	Medical	$2,750.00
PITNEY BOWES INC-SUPPLIES	Supplies	$42.49
PLACKE BRIANA	Reimbursement	$191.80
POSTMASTER STAMPS	Supplies	$780.00
POULSEN,CALVIN	Service	$1,938.75
ROCHESTER MIDLAND CORPORATION	Service	$940.00
SAVILLE, DEBBIE	Reimbursement	$17.99
SE SMITH & SONS	Supplies	$39.46
SECRETARY OF STATE	Reprod/Cert	$40.00
SHEWCHUK CHRIS	Mileage Reimb	$281.26
SHOTWELL GLASS LLC	Repairs	$817.38
SID DILLON CHEV-OLDS-PONT, INC	Maint/Repairs	$750.22
STAMP FULFILLMENT SERVICES	Supplies	$494.95
STANEK FIRE PROTECTION	Service/Repairs	$245.00
SUMMIT FOOD SERVICE, LLC	Service	$4,848.36
TOTAL FIRE & SECURITY, INC.	Service	$1,413.75
TRIPP, ADAM R LAW OFFICE	Service	$1,472.50
VERIZON WIRELESS SURVEYOR	Service	$40.01
VERIZON WIRELESS SHERIFF	Service	$1,670.46
WOODHOUSE FORD INC	Maint/Repairs	$826.18
YOST,LAMME,HILLIS,MITCHELL,SCHULZ	Service	$1,831.25

ROADS - 200		
EMPLOYEE	Payroll 8-15-25	$57,973.92
AMERITAS	Retirement	$3,913.28
BCBS-HEALTH	Health	$13,226.76
WASHINGTON COUNTY BANK	H.S.A	$2,250.00
BCBS	Life-Dental-Vision	$302.81
WASHINGTON COUNTY BANK	FICA/MEDI	$4,198.51
BEANS EQUIPMENT & AUCTION	Equipment	$4,600.00
BIG IRON	Equipment	$5,005.00
BLUFF AGGREGATE LLC	Gravel/Borrow	$22,628.67
BOMGAARS	Supplies	$1,293.57
BOWSER TRANSFER LLC	Gravel/Borrow	$7,484.65
BRAKKAN TRUCKING INC	Gravel/Borrow	$3,191.25
CINTAS CORPORATION	Medical	$138.34
DALE R JOHNSON ENT, INC TRUCKING	Gravel/Borrow	$6,348.86
FIRST NATIONAL BANK	Supplies	$52.53
FIRST NATIONAL BANK	Supplies	$1,128.60
FIRST NATIONAL BANK	Supplies	$1,067.41
FREMONT ELECTRIC, INC. - BLAIR	Supplies	$3,251.36
KNUDSEN OIL & FEED	Fuel	$3,631.00
MEMORIAL COMMUNITY HOSPITAL	Medical	$137.00
MENARDS - FREMONT	Supplies	$37.98
MO VALLEY TIRES, LLC	Repairs	$477.98
OLD CASTLE MATERIALS	Surfacing	$581,620.04
PLATTE VALLEY EQUIPMENT LLC	Service	$14,500.00
WOODHOUSE FORD INC	Parts	$228.75
HARD SURFACING - 300		
SPEECE LEWIS ENGINEERS, INC	Engineering	$13,163.40
REGISTER OF DEEDS - 1150		
EAKES OFFICE SOLUTIONS	Supplies	$683.10
INSURANCE FUND - 1275		
WASHINGTON COUNTY BANK-BCBS WIRE	Medical	$74,352.00
STOP PROGRAM - 2356		
ATV MOTORSPORTS	Equipment	$9,652.98
JUVENILE SERVICES -2506		
EMPLOYEE	Payroll 8-15-25	$2,310.00
AMERITAS	Retirement	$155.93
BCBS-HEALTH	Health	$486.46
WASHINGTON COUNTY BANK	H.S.A	$93.75
BCBS	Life-Dental-Vision	$13.64
WASHINGTON COUNTY BANK	FICA/MEDI	$174.69
OWENS EDUCATIONAL SERVICES, INC.	Service	$37.80
911 ENHANCED WIRELESS - 2913		
GREAT PLAINS COMMUNICATIONS INC	Service	$108.00
E-911 SYSTEM FUND		
HIGH MAINTENANCE AND MODS, INC.	Deductible	$1,000.00
MOTOROLA SOLUTIONS CREDIT COMPANY	Service	$44,225.00
TALLEY COMMUNICATIONS	Parts	$204.33

Attest: Lori Bensen
Washington County Deputy Clerk

Steve Dethlefs, Chairman
Washington County Board of Supervisors

I, Lori Bensen, Deputy County Clerk, in and for Washington County, Blair, Nebraska, do hereby certify that the foregoing proceedings took place during the August 26, 2025 Washington County Board of Supervisors.

Lori Bensen, Washington County Deputy Clerk

WASHINGTON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	601	COUNTY BOARD

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	176,803.25	180,350.00	180,328.46	183,950.00	183,950.00	183,950.00
1-0201	REFEREE	10,788.75	6,300.00	1,378.25	6,300.00	6,300.00	6,300.00
1-0804	INS REBATES SEPTEMBER ** ERROR**	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***187,592.00***	***186,650.00***	***181,706.71***	***190,250.00***	***190,250.00***	***190,250.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	802.70	1,000.00	749.70	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE	475.21	1,000.00	224.00	1,000.00	1,000.00	1,000.00
2-1801	DUES, SUBSCRIPTIONS, REGS, ETC	575.00	1,500.00	618.00	1,000.00	1,000.00	1,000.00
2-2502	MAPA REDISTRICTING	0.00	3,000.00	0.00	3,000.00	0.00	0.00
	Operating Expenses Totals	***1,852.91***	***6,500.00***	***1,591.70***	***6,000.00***	***3,000.00***	***3,000.00***
	Supplies and Materials						
3-0101	SUPPLIES - OFFICE	75.00	500.00	144.40	500.00	500.00	500.00
	Supplies and Materials Totals	***75.00***	***500.00***	***144.40***	***500.00***	***500.00***	***500.00***
0100-601 COUNTY BOARD TOTAL		**189,519.91**	**193,650.00**	**183,442.81**	**196,750.00**	**193,750.00**	**193,750.00**

WASHINGTON COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	602	COUNTY CLERK
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	71,861.92	75,100.00	75,087.48	78,200.00	78,200.00	78,200.00
1-0201	DEPUTY'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARIES - CLERICAL	35,494.20	41,000.00	38,775.00	42,300.00	42,300.00	42,300.00
1-0405	PART TIME CLERICAL	42,840.18	50,000.00	49,266.00	51,500.00	51,500.00	51,500.00
1-0500	OVERTIME	294.00	0.00	623.70	0.00	0.00	0.00
1-0804	INS REBATES SEPTEMBER **ERROR**	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***150,490.30***	***166,100.00***	***163,752.18***	***172,000.00***	***172,000.00***	***172,000.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1016	MARR LICENSE BOOK BINDING & CD	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	119.95	900.00	239.90	900.00	900.00	900.00
2-1704	MILEAGE ALLOWANCE	679.78	1,000.00	550.24	1,000.00	1,000.00	1,000.00
2-1801	DUES, SUBSCRIPTIONS, REGIS, ETC.	812.25	1,000.00	571.87	1,000.00	1,000.00	1,000.00
2-2502	BANK FEES ON IMPREST ACCT	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***1,611.98***	***2,900.00***	***1,362.01***	***2,900.00***	***2,900.00***	***2,900.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,021.24	2,500.00	3,146.84	2,500.00	2,500.00	2,500.00
	Supplies and Materials Totals	***2,021.24***	***2,500.00***	***3,146.84***	***2,500.00***	***2,500.00***	***2,500.00***
	Capital Outlay						
5-0502	COMPUTER	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-602 COUNTY CLERK TOTAL		**154,123.52**	**171,500.00**	**168,261.03**	**177,400.00**	**177,400.00**	**177,400.00**

WASHINGTON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	603	COUNTY TREASURER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	71,861.92	75,088.00	75,087.48	78,200.00	78,200.00	78,200.00
1-0201	DEPUTY'S SALARY	57,486.00	60,070.00	60,069.75	62,600.00	62,600.00	62,600.00
1-0305	REGULAR TIME SALARIES - CLERICAL	207,187.50	214,988.00	209,367.80	228,000.00	224,200.00	224,200.00
1-0405	PART-TIME SALARIES - CLERICAL	0.00	1,000.00	0.00	6,000.00	0.00	0.00
1-0804	INS REBATES SEPTEMBER **ERROR**	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***336,535.42***	***351,146.00***	***344,525.03***	***374,800.00***	***365,000.00***	***365,000.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1020	ONLINE REGIS POSTAGE	5,000.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	453.90	500.00	0.00	700.00	700.00	700.00
2-1704	MILEAGE ALLOWANCE	579.14	700.00	760.14	900.00	900.00	900.00
2-1801	DUES SUBSCRIPTIONS REGISTRATIONS ET	584.00	600.00	1,796.99	1,900.00	1,900.00	1,900.00
	Operating Expenses Totals	***6,617.04***	***1,800.00***	***2,557.13***	***3,500.00***	***3,500.00***	***3,500.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	9,655.67	11,000.00	10,362.76	11,500.00	11,500.00	11,500.00
	Supplies and Materials Totals	***9,655.67***	***11,000.00***	***10,362.76***	***11,500.00***	***11,500.00***	***11,500.00***
0100-603 COUNTY TREASURER TOTAL		**352,808.13**	**363,946.00**	**357,444.92**	**389,800.00**	**380,000.00**	**380,000.00**

WASHINGTON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	604	REGISTER OF DEEDS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	71,861.92	75,100.00	75,087.48	78,200.00	78,200.00	78,200.00
1-0201	DEPUTY'S SALARY	56,159.40	60,100.00	60,069.75	62,600.00	62,600.00	62,600.00
1-0305	REGULAR TIME SALARY	40,014.00	49,600.00	47,646.75	51,100.00	42,500.00	42,500.00
1-0405	PART TIME SALARY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***168,035.32***	***184,800.00***	***182,803.98***	***191,900.00***	***183,300.00***	***183,300.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	119.95	300.00	124.95	300.00	300.00	300.00
2-1704	MILEAGE ALLOWANCE	451.97	750.00	474.21	750.00	750.00	750.00
2-1801	DUES, SUBSCRIPTIONS, REGIS ETC	201.50	350.00	210.00	350.00	350.00	350.00
	Operating Expenses Totals	***773.42***	***1,400.00***	***809.16***	***1,400.00***	***1,400.00***	***1,400.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	79.99	500.00	0.00	500.00	500.00	500.00
3-0128	DATA PROCESSING & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***79.99***	***500.00***	***0.00***	***500.00***	***500.00***	***500.00***
0100-604 REGISTER OF DEEDS TOTAL		**168,888.73**	**186,700.00**	**183,613.14**	**193,800.00**	**185,200.00**	**185,200.00**

WASHINGTON COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	605	COUNTY ASSESSOR

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	71,861.92	75,100.00	75,087.48	78,200.00	78,200.00	78,200.00
1-0201	DEPUTY'S SALARY	57,486.00	60,100.00	55,829.40	62,600.00	62,600.00	62,600.00
1-0305	REGULAR TIME SALARIES - CLERICAL	145,946.32	170,000.00	156,881.85	175,100.00	170,000.00	170,000.00
1-0405	PART-TIME SALARIES	32,328.75	55,000.00	47,840.63	56,650.00	30,000.00	30,000.00
1-0500	OVERTIME	200.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
1-0804	INS REBATES SEPTEMBER **ERROR**	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***307,822.99***	***362,200.00***	***335,639.36***	***374,550.00***	***342,800.00***	***342,800.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	411.66	800.00	141.62	800.00	800.00	800.00
2-1702	LODGING	2,133.50	3,250.00	3,035.72	3,100.00	3,100.00	3,100.00
2-1704	MILEAGE ALLOWANCE	314.37	1,050.00	1,086.20	1,200.00	1,200.00	1,200.00
2-1801	DUES SUBSCRIPTIONS REGISTRATIONS ET	1,555.00	3,000.00	2,559.95	3,000.00	3,000.00	3,000.00
2-2000	PRINTING & PUBLISHING	3,517.35	4,500.00	2,965.45	4,500.00	4,500.00	4,500.00
2-2510	Standard Appraisal Service	0.00	0.00	0.00	20,000.00	20,000.00	20,000.00
2-3910	ASSESSOR SCHOOL	2,462.93	3,500.00	1,290.00	3,500.00	3,500.00	3,500.00
	Operating Expenses Totals	***10,394.81***	***16,100.00***	***11,078.94***	***36,100.00***	***36,100.00***	***36,100.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	7,230.24	10,000.00	5,096.96	10,000.00	5,000.00	5,000.00
3-0128	SUPPLIES - DATA PROCESSING	4,043.23	5,000.00	1,964.65	5,000.00	2,000.00	2,000.00
3-0211	TIRES & CAR EXPENSE	2,435.21	3,000.00	1,967.20	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	***13,708.68***	***18,000.00***	***9,028.81***	***18,000.00***	***10,000.00***	***10,000.00***
	Capital Outlay						
5-0301	CAR	0.00	6,000.00	436.92	6,000.00	6,000.00	6,000.00
5-0315	DATA PROCESSING EQUIPMENT	1,729.90	0.00	9.99	500.00	500.00	500.00
5-0500	OFFICE EQUIPMENT	790.87	1,050.00	0.00	1,000.00	1,000.00	1,000.00
5-1309	DATA PROCESSING SOFTWARE	3,945.85	4,500.00	0.00	4,500.00	0.00	0.00
	Capital Outlay Totals	***6,466.62***	***11,550.00***	***446.91***	***12,000.00***	***7,500.00***	***7,500.00***
0100-605 COUNTY ASSESSOR TOTAL		**338,393.10**	**407,850.00**	**356,194.02**	**440,650.00**	**396,400.00**	**396,400.00**

WASHINGTON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	607	ELECTION

Line Item	Description	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	57,486.00	60,100.00	60,069.75	62,600.00	62,600.00	62,600.00
1-0305	REGULAR TIME SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART-TIME SALARIES - CLERICAL	2,935.75	5,500.00	3,793.50	5,000.00	4,100.00	4,100.00
1-0409	ELECTION OFFICIALS	12,221.00	14,000.00	15,041.00	17,000.00	16,000.00	16,000.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***72,642.75***	***79,600.00***	***78,904.25***	***84,600.00***	***82,700.00***	***82,700.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	61.40	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	239.90	300.00	384.85	300.00	300.00	300.00
2-1704	MILEAGE ALLOWANCE	563.56	600.00	435.45	600.00	600.00	600.00
2-1801	DUE SUBSCRIPTIONS REGISTRATIONS ETC	85.00	500.00	50.00	500.00	500.00	500.00
2-2000	PRINTING & PUBLISHING	20,338.48	18,000.00	12,687.41	18,000.00	18,000.00	18,000.00
	Operating Expenses Totals	***21,288.34***	***19,400.00***	***13,557.71***	***19,400.00***	***19,400.00***	***19,400.00***
	Supplies and Materials						
3-0113	SUPPLIES VOTING	417.69	1,500.00	689.10	1,500.00	1,500.00	1,500.00
3-0114	SPECIAL ELECTION	917.11	2,000.00	1,788.80	2,000.00	2,000.00	2,000.00
	Supplies and Materials Totals	***1,334.80***	***3,500.00***	***2,477.90***	***3,500.00***	***3,500.00***	***3,500.00***
	Equipment Rental						
4-0502	VOTING POLLS	600.00	600.00	600.00	600.00	600.00	600.00
	Equipment Rental Totals	***600.00***	***600.00***	***600.00***	***600.00***	***600.00***	***600.00***
	Capital Outlay						
5-0502	COMPUTER	0.00	0.00	0.00	0.00	0.00	0.00
5-0900	VOTING EQUIPMENT	0.00	500.00	0.00	500.00	500.00	500.00
	Capital Outlay Totals	***0.00***	***500.00***	***0.00***	***500.00***	***500.00***	***500.00***
0100-607 ELECTION TOTAL		**95,865.89**	**103,600.00**	**95,539.86**	**108,600.00**	**106,700.00**	**106,700.00**

WASHINGTON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	608	PLANNING & ZONING

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	PLAN&ZONING ADMIN	70,317.00	72,228.00	72,228.00	90,000.00	69,000.00	69,000.00
1-0201	CLERICAL	37,557.00	38,886.00	38,494.17	40,053.00	40,500.00	40,500.00
1-0305	CLERICAL	37,557.00	38,886.00	38,883.00	40,053.00	40,500.00	40,500.00
1-0405	PART TIME CLERICAL	0.00	0.00	0.00	3,081.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***145,431.00***	***150,000.00***	***149,605.17***	***173,187.00***	***150,000.00***	***150,000.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	0.00	500.00	398.32	500.00	400.00	400.00
2-1704	MILEAGE ALLOWANCE	744.45	700.00	235.56	700.00	500.00	500.00
2-1705	PLANNING COMMISSION MILEAGE	154.47	1,100.00	1,433.69	1,100.00	800.00	800.00
2-1801	DUES SUBSCRIPTIONS REGISTRATION ETC	964.76	950.00	1,432.09	950.00	650.00	650.00
2-2000	PRINTING & PUBLISHING	336.65	400.00	446.16	400.00	400.00	400.00
2-2502	PROFESSIONAL SERV ZONING REG	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***2,200.33***	***3,650.00***	***3,945.82***	***3,650.00***	***2,750.00***	***2,750.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,822.38	4,000.00	3,718.96	4,000.00	3,250.00	3,250.00
	Supplies and Materials Totals	***2,822.38***	***4,000.00***	***3,718.96***	***4,000.00***	***3,250.00***	***3,250.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	DATA PROCESS SFTWRE-BLUE PRINCE	8,908.11	12,000.00	11,890.41	14,605.00	14,605.00	14,605.00
	Capital Outlay Totals	***8,908.11***	***12,000.00***	***11,890.41***	***14,605.00***	***14,605.00***	***14,605.00***
0100-608 PLANNING & ZONING TOTAL		**159,361.82**	**169,650.00**	**169,160.36**	**195,442.00**	**170,605.00**	**170,605.00**

WASHINGTON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	609	BUILDING INSPECTOR

Line Item	Description	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	BUILDING INSPCTR	58,773.84	61,100.00	61,561.50	62,946.00	63,410.00	63,410.00
1-0305	CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORM	271.03	600.00	197.17	600.00	600.00	600.00
	Personal Services Totals	***59,044.87***	***61,700.00***	***61,758.67***	***63,546.00***	***64,010.00***	***64,010.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	517.96	525.00	515.11	525.00	525.00	525.00
2-1140	BLDG PERMIT FEE PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	2,600.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	8,996.23	10,000.00	10,146.45	10,000.00	13,375.00	13,375.00
2-1801	DUES SUBSCRIPTIONS REGISTRATION ETC	1,839.00	1,000.00	358.00	1,000.00	1,000.00	1,000.00
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	1,600.00	0.00	0.00
2-2545	CONTRACT- BLDG INSPECTOR	33,060.00	1,000.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***44,413.19***	***12,525.00***	***11,019.56***	***15,725.00***	***14,900.00***	***14,900.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	234.18	500.00	0.00	500.00	500.00	500.00
	Supplies and Materials Totals	***234.18***	***500.00***	***0.00***	***500.00***	***500.00***	***500.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-609 BUILDING INSPECTOR TOTAL		**103,692.24**	**74,725.00**	**72,778.23**	**79,771.00**	**79,410.00**	**79,410.00**

WASHINGTON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	610	DATA PROCESSING DEPT

Line Item	Description	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						
1-0320	TECHNICIAN	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-1100	PROGRAM MAINTENANCE COSTS	9,892.00	10,000.00	9,721.42	10,000.00	10,000.00	10,000.00
2-1101	SERVICE CALLS	739.42	2,000.00	4,036.56	4,000.00	4,000.00	4,000.00
2-1102	CONTRACT SERVICES	122,361.48	115,000.00	117,809.52	117,000.00	117,000.00	117,000.00
	Operating Expenses Totals	***132,992.90***	***127,000.00***	***131,567.50***	***131,000.00***	***131,000.00***	***131,000.00***
	Capital Outlay						
5-1100	NEW COMPUTER EQUIPMENT	5,698.72	25,000.00	18,069.70	35,000.00	25,560.00	25,560.00
	Capital Outlay Totals	***5,698.72***	***25,000.00***	***18,069.70***	***35,000.00***	***25,560.00***	***25,560.00***
0100-610 DATA PROCESSING DEPT TOTAL		**138,691.62**	**152,000.00**	**149,637.20**	**166,000.00**	**156,560.00**	**156,560.00**

WASHINGTON COUNTY GENERAL

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	71,861.92	75,088.00	75,087.48	78,200.00	78,200.00	78,200.00
1-0201	DEPUTY'S SALARY	57,486.00	60,071.00	60,069.75	62,600.00	62,600.00	62,600.00
1-0305	REGULAR TIME SALARIES - CLERICAL	37,732.50	40,000.00	39,195.00	41,200.00	41,200.00	41,200.00
1-0405	PART TIME - CLERICAL	0.00	3,000.00	0.00	6,000.00	3,000.00	3,000.00
1-0804	ERROR ON LIFE INS	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***167,080.42***	***178,159.00***	***174,352.23***	***188,000.00***	***185,000.00***	***185,000.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	817.75	1,800.00	893.20	1,800.00	1,800.00	1,800.00
2-1704	MILEAGE ALLOWANCE	975.98	1,300.00	934.56	1,300.00	1,300.00	1,300.00
2-1801	DUES SUBSCRIPTIONS REGISTRATIONS ET	377.00	500.00	646.34	500.00	500.00	500.00
	Operating Expenses Totals	***2,170.73***	***3,600.00***	***2,474.10***	***3,600.00***	***3,600.00***	***3,600.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	3,997.82	4,000.00	2,599.16	4,000.00	3,900.00	3,900.00
	Supplies and Materials Totals	***3,997.82***	***4,000.00***	***2,599.16***	***4,000.00***	***3,900.00***	***3,900.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	1,713.00	3,245.00	1,958.00	3,245.00	2,500.00	2,500.00
5-1309	DATA PROCESSING SOFTWARE	1,319.28	1,400.00	552.00	1,400.00	1,100.00	1,100.00
	Capital Outlay Totals	***3,032.28***	***4,645.00***	***2,510.00***	***4,645.00***	***3,600.00***	***3,600.00***
0100-621 CLERK OF THE DISTRICT COURT TOTAL		**176,281.25**	**190,404.00**	**181,935.49**	**200,245.00**	**196,100.00**	**196,100.00**

WASHINGTON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	622	COUNTY COURT SYSTEM

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0100	POSTAL SERVICE	2,541.05	3,274.00	2,764.90	3,274.00	3,274.00	3,274.00
2-1801	DUES SUBSCRIPTIONS REGISTRATIONS ET	99.00	280.00	102.95	280.00	280.00	280.00
2-2300	JUROR FEES	2,328.34	2,346.00	0.00	2,346.00	2,346.00	2,346.00
2-2520	CONTRACT SERVICES - LEGAL FEES	0.00	138.00	0.00	138.00	138.00	138.00
2-2602	COUNTY COURT COSTS	0.00	168.00	0.00	168.00	168.00	168.00
	Operating Expenses Totals	***4,968.39***	***6,206.00***	***2,867.85***	***6,206.00***	***6,206.00***	***6,206.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	6,168.72	5,390.00	6,704.47	5,390.00	5,390.00	5,390.00
	Supplies and Materials Totals	***6,168.72***	***5,390.00***	***6,704.47***	***5,390.00***	***5,390.00***	***5,390.00***
	Equipment Rental						
4-0200	OFFICE EQUIPMENT	1,962.24	1,550.00	174.24	1,550.00	1,550.00	1,550.00
4-0201	SCANNERS	1,247.60	1,575.00	816.00	1,575.00	1,575.00	1,575.00
4-0503	DOCUMENT STORAGE	660.00	587.00	660.00	800.00	800.00	800.00
	Equipment Rental Totals	***3,869.84***	***3,712.00***	***1,650.24***	***3,925.00***	***3,925.00***	***3,925.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-622 COUNTY COURT SYSTEM TOTAL		**15,006.95**	**15,308.00**	**11,222.56**	**15,521.00**	**15,521.00**	**15,521.00**

WASHINGTON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	624	DISTRICT JUDGE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0413	PART-TIME SALARIES - BAILIFF	43,646.72	50,750.00	44,850.00	52,272.50	52,272.50	52,272.50
1-0500	OVER TIME	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***43,646.72***	***50,750.00***	***44,850.00***	***52,272.50***	***52,272.50***	***52,272.50***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	200.00	0.00	200.00	200.00	200.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	450.00	0.00	450.00	450.00	450.00
2-1801	DUES SUBSCRIPTIONS REGISTRATION ETC	0.00	800.00	1,067.75	800.00	800.00	800.00
2-2300	JUROR FEES	3,745.00	10,000.00	7,243.18	10,000.00	10,000.00	10,000.00
2-2601	DISTRICT COURT COSTS	5,495.17	10,500.00	3,915.60	10,500.00	10,500.00	10,500.00
2-2608	JUROR COST - MEALS - MILEAGE	916.10	2,750.00	2,402.13	2,750.00	2,750.00	2,750.00
2-9900	MISC	105.70	300.00	175.17	300.00	300.00	300.00
	Operating Expenses Totals	***10,261.97***	***25,000.00***	***14,803.83***	***25,000.00***	***25,000.00***	***25,000.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	839.42	1,750.00	716.39	1,750.00	1,750.00	1,750.00
	Supplies and Materials Totals	***839.42***	***1,750.00***	***716.39***	***1,750.00***	***1,750.00***	***1,750.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL	2,219.23	2,750.00	1,675.68	2,750.00	2,750.00	2,750.00
	Equipment Rental Totals	***2,219.23***	***2,750.00***	***1,675.68***	***2,750.00***	***2,750.00***	***2,750.00***
	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	237.54	2,000.00	240.32	2,000.00	2,000.00	2,000.00
5-0700	FURNITURE	1,131.44	1,000.00	706.18	1,000.00	1,000.00	1,000.00
5-1309	DATA PROCESSING SOFTWARE	0.00	200.00	0.00	200.00	200.00	200.00
	Capital Outlay Totals	***1,368.98***	***4,200.00***	***946.50***	***4,200.00***	***4,200.00***	***4,200.00***
0100-624 DISTRICT JUDGE TOTAL		**58,336.32**	**84,450.00**	**62,992.40**	**85,972.50**	**85,972.50**	**85,972.50**

WASHINGTON COUNTY GENERAL					Code	Description
				Fund	0100	GENERAL
				Function	641	BUILDING & GROUNDS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0303	2 FULL TIME SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
1-0306	MAINT/CUSTODIAL SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0406	PART-TIME SALARIES - CUSTODIAL	0.00	25,000.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***25,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0200	CELL PHONE SERVICE	471.33	500.00	492.23	500.00	500.00	500.00
2-0500	UTILITIES - OPPD	113,438.90	116,000.00	115,600.79	117,000.00	117,000.00	117,000.00
2-0502	UTILITIES - CITY OF BLAIR - WATER	19,919.07	19,750.00	17,244.60	20,000.00	20,000.00	20,000.00
2-0503	HEATING FUELS	28,305.10	45,000.00	24,090.41	30,000.00	30,000.00	30,000.00
2-0505	GARBAGE	4,610.00	5,500.00	5,048.45	5,500.00	5,500.00	5,500.00
2-0601	INSURANCE GENERAL LIABTY BLD & CONT	139,355.00	123,500.00	123,407.00	150,900.00	150,900.00	150,900.00
2-0605	BOILER INSPECTIONS - STATE OF NEBR	324.00	350.00	324.00	350.00	350.00	350.00
2-1200	OTHER EQUIPMENT REPAIR	4,163.18	4,000.00	889.53	4,000.00	4,000.00	4,000.00
2-1300	BUILDING REPAIR	24,860.89	21,000.00	51,428.45	21,000.00	76,000.00	76,000.00
2-1301	ELEVATOR INSPECTION	1,163.76	1,200.00	480.00	1,200.00	1,200.00	1,200.00
2-1302	HVAC SERVICES	43,441.18	45,000.00	13,795.51	45,000.00	45,000.00	45,000.00
2-1304	JAIL REPAIRS	29,861.45	30,000.00	70,801.04	35,000.00	0.00	0.00
2-1600	GENERATOR MAINTENANCE	12,393.63	12,000.00	18,365.64	20,000.00	20,000.00	20,000.00
2-1604	ELEVATOR REPAIR & MAINTENANCE	21,159.13	21,000.00	18,055.59	21,000.00	21,000.00	21,000.00
2-1700	TRAVEL EXPENSES	59.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	58.00	100.00	0.00	0.00	0.00	0.00
2-1808	SNOW REMOVAL	23,568.85	15,000.00	31,309.45	25,000.00	25,000.00	25,000.00
2-2501	FIRE ALARM & SPRINKLER INSPECTIONS	10,520.77	10,500.00	9,701.97	10,500.00	10,500.00	10,500.00
2-2502	WATER SYST TRTMNT	4,785.00	5,000.00	4,714.91	5,000.00	5,000.00	5,000.00
2-2546	CLEANING SERVICE	90,750.00	92,000.00	89,540.00	92,000.00	92,000.00	92,000.00
2-4100	LAWN WEED CONTROL	18,624.00	17,750.00	15,683.00	17,000.00	17,500.00	17,500.00
2-4110	TOWN & COUNTRY PEST CONTROL	1,740.00	2,000.00	1,670.00	2,000.00	2,000.00	2,000.00
2-4120	TREAT TREES	0.00	0.00	0.00	0.00	0.00	0.00
2-4121	TREE REMOVAL, PLANTING, TRIMMING	0.00	500.00	112.97	500.00	0.00	0.00
2-4122	SIDEWALK AND DRIVEWAY REPAIR	0.00	0.00	0.00	20,000.00	0.00	0.00
	Operating Expenses Totals	***593,572.24***	***587,650.00***	***612,755.54***	***643,450.00***	***643,450.00***	***643,450.00***
	Supplies and Materials						
3-0103	COURTHOUSE JANITORIAL SUPPLIES	46,451.92	60,000.00	17,621.23	20,000.00	20,000.00	20,000.00
3-0104	WASH CO E-ANNEX:BLDG&GRD SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0119	LAW ENFORCE BLDG JANITORIAL SUPPLS	2,984.62	0.00	25,106.78	30,000.00	30,000.00	30,000.00
3-0120	GROUND SUPPLIES	310.88	1,000.00	1,093.59	1,500.00	1,500.00	1,500.00
	Supplies and Materials Totals	***49,747.42***	***61,000.00***	***43,821.60***	***51,500.00***	***51,500.00***	***51,500.00***

WASHINGTON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	641	BUILDING & GROUNDS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0263	CLEAN DUCT WORK - LAW ENF	0.00	0.00	0.00	0.00	0.00	0.00
5-0264	SHED	0.00	0.00	0.00	0.00	0.00	0.00
5-0309	MOWER	0.00	0.00	0.00	0.00	0.00	0.00
5-0317	SPRINKLER HEAD REPLACEMENT	779.00	1,000.00	995.00	1,000.00	1,000.00	1,000.00
5-0500	COMPUTER	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	CO COURT METAL DETECTOR	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***779.00***	***1,000.00***	***995.00***	***1,000.00***	***1,000.00***	***1,000.00***
0100-641 BUILDING & GROUNDS TOTAL		**644,098.66**	**674,650.00**	**657,572.14**	**695,950.00**	**695,950.00**	**695,950.00**

WASHINGTON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	645	EXTENSION OFFICE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0201	4-H ASSISTANT-1	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	REGULAR TIME SALARIES OFFICE MGR	44,928.00	46,742.00	46,741.50	48,144.00	48,144.00	48,144.00
1-0323	REGULAR TIME SALARIES OFFICE ASSNT	39,331.50	40,975.00	40,950.00	42,204.00	42,204.00	42,204.00
1-0423	4-H ASSISTANT-2	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	ERROR DEFAULT	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***84,259.50***	***87,717.00***	***87,691.50***	***90,348.00***	***90,348.00***	***90,348.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	3,867.28	5,800.00	4,141.76	4,800.00	4,800.00	4,800.00
2-1200	OFFICE EQUIPMENT REPAIR	4,672.16	5,000.00	5,066.15	5,500.00	5,500.00	5,500.00
2-1700	TRAVEL EXPENSES	2,436.19	5,000.00	3,819.85	5,000.00	5,000.00	5,000.00
2-1710	CLINIC EXPENSES - WORKSHOP EXP	0.00	0.00	0.00	0.00	0.00	0.00
2-1751	PROFESSIONAL DEVELOPMENT	2,329.38	3,500.00	2,025.77	3,500.00	3,500.00	3,500.00
2-2545	4-H ASSISTANTS CONTRACT	55,739.58	110,109.00	53,968.45	110,109.00	110,109.00	110,109.00
2-9900	MISC	1,939.70	2,500.00	1,395.01	2,500.00	2,500.00	2,500.00
	Operating Expenses Totals	***70,984.29***	***131,909.00***	***70,416.99***	***131,409.00***	***131,409.00***	***131,409.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,816.33	3,000.00	2,891.27	3,000.00	3,000.00	3,000.00
3-0114	PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	0.00
3-0120	PROGRAMMING OUTREACH	3,329.49	3,000.00	1,137.70	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	***6,145.82***	***6,000.00***	***4,028.97***	***6,000.00***	***6,000.00***	***6,000.00***
	Equipment Rental						
4-0500	BUILDING RENTAL - OUT TO OTHERS	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0301	CAR	45.08	8,000.00	0.00	8,000.00	0.00	0.00
5-0500	NEW EQUIPMENT	4,565.89	5,000.00	6,559.24	5,500.00	5,500.00	5,500.00
5-1100	ANNEX MEETING ROOM EQUIPMENT	1,775.81	500.00	171.79	500.00	500.00	500.00
	Capital Outlay Totals	***6,386.78***	***13,500.00***	***6,731.03***	***14,000.00***	***6,000.00***	***6,000.00***
0100-645 EXTENSION OFFICE TOTAL		**167,776.39**	**239,126.00**	**168,868.49**	**241,757.00**	**233,757.00**	**233,757.00**

WASHINGTON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	649	COUNTY BUILDING

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1300	BUILDINGS REPAIR & REMODEL	47,477.31	250,000.00	195,970.92	260,000.00	247,500.00	247,500.00
	Operating Expenses Totals	***47,477.31***	***250,000.00***	***195,970.92***	***260,000.00***	***247,500.00***	***247,500.00***
0100-649 COUNTY BUILDING TOTAL		**47,477.31**	**250,000.00**	**195,970.92**	**260,000.00**	**247,500.00**	**247,500.00**

WASHINGTON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	651	COUNTY SHERIFF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	89,440.00	93,458.00	93,464.80	97,197.00	97,197.00	97,197.00
1-0201	DEPUTY'S SALARY - CHIEF	87,715.00	92,523.00	92,528.80	96,225.00	96,225.00	96,225.00
1-0202	DEPUTY SALARY - OTHER	845,288.44	1,113,611.00	1,088,926.32	1,341,772.00	1,179,314.00	1,179,314.00
1-0303	MAINTENANCE	39,341.00	60,320.00	66,280.00	95,000.00	95,000.00	95,000.00
1-0305	REGULAR TIME SALARIES - CLERICAL	171,265.05	189,306.00	192,413.05	195,000.00	195,000.00	195,000.00
1-0307	CHRMAN BRD OF HEALTH	1,199.90	1,200.00	1,199.90	1,200.00	1,200.00	1,200.00
1-0317	REG TIME SALARIES - INVESTIGATIVE	280,575.94	333,361.00	334,681.94	345,000.00	345,000.00	345,000.00
1-0407	DEPUTY'S SALARIES - CONTRACT	108,128.90	131,414.00	129,965.07	135,356.00	135,356.00	135,356.00
1-0415	PART TIME SALARY - CONTRACT ADMIN	5,499.78	5,500.00	5,499.78	5,500.00	5,500.00	5,500.00
1-0417	CONTRACT UNIFORM	0.00	0.00	509.95	0.00	0.00	0.00
1-0424	VIN INSPECTOR	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	134,949.63	145,000.00	151,761.95	120,000.00	120,000.00	120,000.00
1-0502	HOLIDAY PAY	95,371.96	100,000.00	131,111.27	115,000.00	115,000.00	115,000.00
1-0505	COMP TIME PAYOUT	50,201.09	55,000.00	30,422.06	40,000.00	40,000.00	40,000.00
1-0520	HIRING BONUS	5,000.00	0.00	0.00	0.00	0.00	0.00
1-0804	ERROR - DONT USE THIS ACCT	0.00	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	18,555.96	19,200.00	27,304.92	21,600.00	20,000.00	20,000.00
1-1501	SCHOOL RESOURCE OFFICER	126,193.37	163,571.00	159,928.97	168,480.00	168,480.00	168,480.00
	Personal Services Totals	***2,058,726.02***	***2,503,464.00***	***2,505,998.78***	***2,777,330.00***	***2,613,272.00***	***2,613,272.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	1,294.88	1,400.00	1,539.92	1,600.00	1,600.00	1,600.00
2-0200	CELL PHONES/AIR CARDS	11,727.36	22,000.00	18,246.07	24,000.00	24,000.00	24,000.00
2-0400	RADIO REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	4,047.23	4,000.00	4,475.19	4,500.00	4,500.00	4,500.00
2-1601	AUTO EQUIPMENT REPAIR	57,811.47	78,000.00	76,354.64	70,000.00	60,000.00	60,000.00
2-1704	MILEAGE ALLOWANCE	0.00	1,000.00	268.64	1,000.00	1,000.00	1,000.00
2-1761	DRUG TASK FORCE MEMBERSHIP	23,797.00	30,000.00	28,738.00	29,000.00	29,000.00	29,000.00
2-1801	DUES SUBSCRIPTIONS REGISTRATIONS ET	9,577.50	20,000.00	19,806.35	23,000.00	23,000.00	23,000.00
2-2000	PRINTING & PUBLISHING	1,400.00	1,500.00	1,450.00	1,500.00	1,500.00	1,500.00
2-2911	EXTRADITION COSTS	2,336.30	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-2912	SHERIFF TRAINING SCHOOL	16,913.29	20,000.00	22,580.11	25,000.00	25,000.00	25,000.00
2-9900	MISC	1,366.74	23,500.00	19,166.43	10,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***130,271.77***	***203,400.00***	***192,625.35***	***191,600.00***	***176,600.00***	***176,600.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	8,743.86	8,500.00	12,452.48	9,500.00	9,500.00	9,500.00
3-0112	LAW ENFORCEMENT SUPPLIES	107,334.24	90,000.00	89,813.22	90,000.00	85,000.00	85,000.00
3-0124	SUPPLIES - PROGRAM	315.33	2,500.00	1,038.24	3,000.00	3,000.00	3,000.00
3-0150	DUTY BELTS	0.00	0.00	0.00	0.00	0.00	0.00

WASHINGTON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	651	COUNTY SHERIFF
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0209	FUEL EQUIPMENT	117,867.94	135,000.00	134,823.91	130,000.00	120,000.00	120,000.00
3-0210	GREASE & OIL EQUIPMENT	6,275.24	7,000.00	7,350.31	7,500.00	7,500.00	7,500.00
3-0211	TIRE & TIRE REPAIR EQUIPMENT	13,405.54	12,000.00	13,477.45	13,500.00	13,500.00	13,500.00
3-0212	REPAIRS - COMMERCIAL EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
3-0300	CONTRACT FUEL	15,182.88	6,000.00	6,375.15	6,000.00	6,000.00	6,000.00
3-0307	CONTRACT UNIT & EQUIPMENT REPAIRS	0.00	5,000.00	3,882.97	5,000.00	5,000.00	5,000.00
3-0309	OIL & LUBE CONTRACT	551.25	500.00	1,602.25	500.00	500.00	500.00
3-0400	CONTRACT - TIRES - REPAIR	1,362.05	450.00	221.31	450.00	450.00	450.00
	Supplies and Materials Totals	***271,038.33***	***266,950.00***	***271,037.29***	***265,450.00***	***250,450.00***	***250,450.00***
	Capital Outlay						
5-0301	AUTOS	235,672.26	270,672.00	268,344.90	270,000.00	270,000.00	270,000.00
5-0311	RADIO EQUIPMENT	3,257.98	4,000.00	6,189.47	4,000.00	4,000.00	4,000.00
5-0400	TECHNICAL EQUIPMENT	14,420.11	15,000.00	11,656.57	12,500.00	12,500.00	12,500.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	CONTRACT UNIT PATROL COSTS	1,200.00	1,434.00	900.00	1,434.00	1,434.00	1,434.00
	Capital Outlay Totals	***254,550.35***	***291,106.00***	***287,090.94***	***287,934.00***	***287,934.00***	***287,934.00***
0100-651 COUNTY SHERIFF TOTAL		**2,714,586.47**	**3,264,920.00**	**3,256,752.36**	**3,522,314.00**	**3,328,256.00**	**3,328,256.00**

WASHINGTON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	652	COUNTY ATTORNEY
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	113,909.38	119,021.50	119,021.50	123,782.50	123,782.50	123,782.50
1-0201	DEPUTY'S SALARY	196,934.92	202,393.00	196,788.47	213,300.00	213,300.00	213,300.00
1-0305	REGULAR TIME SALARY - CLERICAL	172,062.53	215,000.00	214,146.24	239,822.70	239,822.70	239,822.70
1-0405	PART TIME CLERICAL	0.00	2,500.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***482,906.83***	***538,914.50***	***529,956.21***	***576,905.20***	***576,905.20***	***576,905.20***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	700.00	0.00	0.00	0.00	0.00
2-0210	CELLULAR PHONE FEES	0.00	250.00	0.00	250.00	250.00	250.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1700	TRAVEL EXPENSES	3,223.68	3,000.00	82.93	3,000.00	3,000.00	3,000.00
2-1701	MEALS	766.81	1,000.00	793.20	1,000.00	1,000.00	1,000.00
2-1702	LODGING	2,345.03	3,500.00	1,744.00	3,500.00	3,500.00	3,500.00
2-1703	DRUG COURT MILEAGE TO DODGE CO	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	1,079.65	1,500.00	855.13	1,500.00	1,500.00	1,500.00
2-1801	DUES SUBSCRIPTIONS REGISTRATIONS ET	3,360.00	4,000.00	4,812.00	4,700.00	4,700.00	4,700.00
2-2350	WITNESS FEES	1,520.96	2,050.00	363.50	2,050.00	2,050.00	2,050.00
2-2601	COURT FILING FEES	15.49	500.00	481.57	500.00	500.00	500.00
2-2602	COUNTY COURT COSTS	1,787.66	3,000.00	1,024.87	3,000.00	3,000.00	3,000.00
2-2900	LAW ENFORCEMENT FEES	763.03	2,000.00	461.88	2,000.00	2,000.00	2,000.00
2-8600	CORONER COSTS	26,747.65	20,000.00	9,394.38	20,000.00	20,000.00	20,000.00
	Operating Expenses Totals	***41,609.96***	***42,500.00***	***20,013.46***	***42,500.00***	***42,500.00***	***42,500.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	6,982.74	10,000.00	8,652.31	10,000.00	10,000.00	10,000.00
3-0118	STATIONERY ENVELOPES	0.00	1,000.00	52.83	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***6,982.74***	***11,000.00***	***8,705.14***	***11,000.00***	***11,000.00***	***11,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
5-0502	COMPUTER EQUIPMENT	2,380.00	4,000.00	2,457.86	4,000.00	4,000.00	4,000.00
5-0700	FURNITURE	82.38	1,000.00	8,246.59	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***2,462.38***	***8,000.00***	***10,704.45***	***8,000.00***	***8,000.00***	***8,000.00***
0100-652 COUNTY ATTORNEY TOTAL		**533,961.91**	**600,414.50**	**569,379.26**	**638,405.20**	**638,405.20**	**638,405.20**

WASHINGTON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	653	COMMUNICATION CENTER
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0318	COMMUNICATIONS SALARIES - DISPATCH	438,289.59	494,556.00	490,860.39	520,000.00	520,000.00	520,000.00
1-0500	OVERTIME	24,644.07	23,000.00	26,605.03	30,000.00	26,000.00	26,000.00
1-0502	HOLIDAY PAY	46,161.76	48,000.00	51,665.60	52,000.00	50,000.00	50,000.00
1-0505	COMP TIME PAYOUT	24,512.42	20,000.00	19,580.90	25,000.00	23,000.00	23,000.00
1-0520	HIRING BONUS	500.00	0.00	0.00	0.00	0.00	0.00
1-0804	HSA COMMUNICATIONS ERROR	0.00	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***534,107.84***	***585,556.00***	***588,711.92***	***627,000.00***	***619,000.00***	***619,000.00***
	Operating Expenses						
2-0201	TELETYPE SERVICES	17,408.04	16,000.00	18,432.00	19,000.00	19,000.00	19,000.00
2-0400	RADIO REPAIR	617.68	5,000.00	59.49	5,000.00	4,000.00	4,000.00
2-1600	OTHER EQUIPMENT REPAIR	1,350.00	1,500.00	530.70	1,500.00	1,500.00	1,500.00
2-1704	MILEAGE ALLOWANCE	729.63	1,000.00	541.52	1,000.00	1,000.00	1,000.00
2-2912	SHERIFF TRAINING SCHOOL	4,233.57	3,000.00	3,295.25	4,000.00	4,000.00	4,000.00
	Operating Expenses Totals	***24,338.92***	***26,500.00***	***22,858.96***	***30,500.00***	***29,500.00***	***29,500.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,122.17	2,000.00	1,568.79	2,000.00	2,000.00	2,000.00
	Supplies and Materials Totals	***1,122.17***	***2,000.00***	***1,568.79***	***2,000.00***	***2,000.00***	***2,000.00***
	Equipment Rental						
4-0200	OFFICE EQUIPMENT	1,104.35	2,000.00	477.25	2,000.00	1,000.00	1,000.00
4-0300	GENERAL GOVERNMENT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***1,104.35***	***2,000.00***	***477.25***	***2,000.00***	***1,000.00***	***1,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	1,863.76	2,500.00	2,535.97	3,000.00	2,000.00	2,000.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***1,863.76***	***2,500.00***	***2,535.97***	***3,000.00***	***2,000.00***	***2,000.00***
0100-653 COMMUNICATION CENTER TOTAL		**562,537.04**	**618,556.00**	**616,152.89**	**664,500.00**	**653,500.00**	**653,500.00**

WASHINGTON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	662	CHILD SUPPORT AGREEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0305	CLERICAL	58,346.28	77,500.00	59,990.62	77,500.00	57,500.00	57,500.00
	Personal Services Totals	***58,346.28***	***77,500.00***	***59,990.62***	***77,500.00***	***57,500.00***	***57,500.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-2520	CONTRACT SERVICES - LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2900	LAW ENFORCEMENT FEES	951.77	2,700.00	6,281.68	2,700.00	2,700.00	2,700.00
	Operating Expenses Totals	***951.77***	***2,700.00***	***6,281.68***	***2,700.00***	***2,700.00***	***2,700.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,180.66	3,000.00	767.23	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	***1,180.66***	***3,000.00***	***767.23***	***3,000.00***	***3,000.00***	***3,000.00***
0100-662 CHILD SUPPORT AGREEMENT TOTAL		**60,478.71**	**83,200.00**	**67,039.53**	**83,200.00**	**63,200.00**	**63,200.00**

WASHINGTON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	671	COUNTY JAIL
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0500	OVERTIME	80,338.58	90,000.00	97,510.91	85,000.00	85,000.00	85,000.00
1-0502	HOLIDAY PAY	94,683.33	96,000.00	104,392.57	105,000.00	105,000.00	105,000.00
1-0505	COMP TIME PAYOUT	46,189.38	40,000.00	37,192.51	40,000.00	40,000.00	40,000.00
1-0520	HIRING BONUS	250.00	0.00	0.00	10,000.00	0.00	0.00
1-0804	CODE ERROR - INSURANCE REBATE	0.00	0.00	548.44	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	13,311.67	17,800.00	8,752.20	20,000.00	20,000.00	20,000.00
1-1200	JAILER SALARIES	1,216,228.75	1,578,642.00	1,475,217.32	1,822,500.00	1,629,772.00	1,629,772.00
1-1300	PART-TIME SALARIES	16,656.45	15,000.00	19,240.82	20,000.00	20,000.00	20,000.00
	Personal Services Totals	***1,467,658.16***	***1,837,442.00***	***1,742,854.77***	***2,102,500.00***	***1,899,772.00***	***1,899,772.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	1,265.15	5,000.00	282.14	3,000.00	3,000.00	3,000.00
2-1610	AUTO REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1801	DUES SUBSCRIPTIONS REGISTRATIONS ET	9,371.63	9,500.00	23,536.18	25,000.00	25,000.00	25,000.00
2-1900	BOARD OF PRISONERS	273,943.98	220,000.00	259,043.55	260,000.00	260,000.00	260,000.00
2-1901	BOARDING CONTRACTS	3,016.60	14,000.00	13,399.10	15,000.00	15,000.00	15,000.00
2-1905	SAFEKEEPING OF PRISONERS	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-3000	MEDICAL & HOSPITAL	251,514.80	370,000.00	402,511.34	400,000.00	300,000.00	300,000.00
2-3100	PROVISIONS & CLOTHING	3,101.98	3,000.00	500.66	1,000.00	1,000.00	1,000.00
2-3300	PERSONAL SUPPLIES	8,572.01	6,000.00	9,083.68	8,000.00	4,000.00	4,000.00
2-9900	TRAINING	1,048.14	2,000.00	869.42	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	***551,834.29***	***630,500.00***	***709,226.07***	***715,000.00***	***611,000.00***	***611,000.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	4,622.35	5,000.00	6,204.19	5,000.00	5,000.00	5,000.00
3-0103	JAIL JANITORIAL & CLEANING SUPPLIES	3,561.59	2,000.00	366.62	500.00	500.00	500.00
3-0112	LAW ENFORCEMENT SUPPLIES	7,764.45	5,000.00	13,864.03	15,000.00	10,000.00	10,000.00
3-0118	JAIL/KITCHEN SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	FUEL - JAIL TRANSPORTS	6,427.88	6,500.00	7,213.01	7,500.00	7,500.00	7,500.00
3-0211	OIL CHANGES/TIRES	1,591.66	3,500.00	3,427.04	4,000.00	4,000.00	4,000.00
	Supplies and Materials Totals	***23,967.93***	***22,000.00***	***31,074.89***	***32,000.00***	***27,000.00***	***27,000.00***
	Capital Outlay						
5-0301	VAN	0.00	0.00	0.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT	1,308.37	5,500.00	1,703.58	5,000.00	5,000.00	5,000.00
5-0500	OFFICE EQUIPMENT	6,924.96	6,000.00	9,036.21	7,500.00	7,500.00	7,500.00
5-0700	FURNITURE	542.21	500.00	613.12	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***8,775.54***	***12,000.00***	***11,352.91***	***13,500.00***	***13,500.00***	***13,500.00***

WASHINGTON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	671	COUNTY JAIL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
0100-671 COUNTY JAIL TOTAL		**2,052,235.92**	**2,501,942.00**	**2,494,508.64**	**2,863,000.00**	**2,551,272.00**	**2,551,272.00**

WASHINGTON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	693	EMERGENCY MANAGER
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0300	EMERGENCY MANAGER	52,006.50	52,000.00	34,802.20	0.00	28,000.00	28,000.00
	Personal Services Totals	***52,006.50***	***52,000.00***	***34,802.20***	***0.00***	***28,000.00***	***28,000.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICE	4,209.66	4,500.00	4,605.25	0.00	4,600.00	4,600.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1780	EMERGENCY MANAGER TRAINING	2,058.77	1,500.00	726.01	0.00	1,500.00	1,500.00
	Operating Expenses Totals	***6,268.43***	***6,000.00***	***5,331.26***	***0.00***	***6,100.00***	***6,100.00***
	Supplies and Materials						
3-0101	SUPPLIES	745.03	1,000.00	209.00	0.00	1,000.00	1,000.00
3-0209	FUEL	2,016.68	2,000.00	3,139.84	0.00	3,000.00	3,000.00
	Supplies and Materials Totals	***2,761.71***	***3,000.00***	***3,348.84***	***0.00***	***4,000.00***	***4,000.00***
	Equipment Rental						
4-0500	OFFICE LEASE	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0301	TRUCK PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	EQUIPMENT	9,905.80	7,500.00	977.03	0.00	1,000.00	1,000.00
	Capital Outlay Totals	***9,905.80***	***7,500.00***	***977.03***	***0.00***	***1,000.00***	***1,000.00***
0100-693 EMERGENCY MANAGER TOTAL		**70,942.44**	**68,500.00**	**44,459.33**	**0.00**	**39,100.00**	**39,100.00**

WASHINGTON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	702	COUNTY SURVEYOR
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL'S SALARY	50,294.40	52,600.00	52,551.46	52,600.00	52,600.00	52,600.00
1-0202	DEPUTY'S SALARY	50,619.00	50,000.00	47,775.00	51,500.00	51,500.00	51,500.00
1-0320	SURVEY TECHNICIAN	0.00	70,000.00	0.00	70,000.00	70,000.00	70,000.00
1-0402	ROAD SURVEY SALARIES	48,150.00	0.00	0.00	0.00	0.00	0.00
1-0403	CADASTRAL MAP SALARY	42,510.00	44,500.00	44,167.50	45,800.00	45,800.00	45,800.00
1-0405	PART-TIME CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***191,573.40***	***217,100.00***	***144,493.96***	***219,900.00***	***219,900.00***	***219,900.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	4,000.00	16.04	2,500.00	1,000.00	1,000.00
2-1603	TRUCK REPAIR & GASOLINE	612.65	1,500.00	71.10	1,500.00	1,000.00	1,000.00
2-1704	MILEAGE ALLOWANCE	0.00	200.00	0.00	200.00	200.00	200.00
2-1751	TRAINING EXPENSE	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-1801	DUES SUBSCRIPTIONS REGISTRATION ETC	327.75	500.00	1,500.00	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	***940.40***	***9,200.00***	***1,587.14***	***9,200.00***	***7,200.00***	***7,200.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,093.02	2,500.00	2,421.80	2,500.00	2,500.00	2,500.00
	Supplies and Materials Totals	***1,093.02***	***2,500.00***	***2,421.80***	***2,500.00***	***2,500.00***	***2,500.00***
	Capital Outlay						
5-0303	TRUCK	0.00	15,000.00	0.00	15,000.00	15,000.00	15,000.00
5-0400	COMPUTER & SOFTWARE	576.73	5,000.00	480.12	5,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***576.73***	***20,000.00***	***480.12***	***20,000.00***	***16,000.00***	***16,000.00***
0100-702 COUNTY SURVEYOR TOTAL		**194,183.55**	**248,800.00**	**148,983.02**	**251,600.00**	**245,600.00**	**245,600.00**

WASHINGTON COUNTY GENERAL					Code	Description
				Fund	0100	GENERAL
				Function	733	NOXIOUS WEED
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	REGULAR TIME SALARY - SPRAYING	33,861.60	47,264.00	44,900.80	48,700.00	11,816.00	11,816.00
1-0403	PART TIME - SPRAYING	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***33,861.60***	***47,264.00***	***44,900.80***	***48,700.00***	***11,816.00***	***11,816.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	913.43	870.00	711.16	870.00	0.00	0.00
2-1602	EQUIPMENT REPAIR - PICKUPS	295.36	3,000.00	81.98	2,500.00	0.00	0.00
2-1630	EQUIPMENT REPAIR - SPRAYING EQUIP	250.96	600.00	95.14	600.00	0.00	0.00
2-1700	LODGING TRAVEL EXPENSES	174.49	1,400.00	1,206.62	1,400.00	0.00	0.00
2-1801	DUES SUBSCRIPTIONS REGISTRATIONS ET	545.00	1,800.00	1,251.64	1,800.00	0.00	0.00
2-1804	MACHINE HIRE - FROM OTHERS	0.00	0.00	0.00	500.00	0.00	0.00
2-1805	PERSONAL SAFETY EQUIPMENT	0.00	300.00	0.00	250.00	0.00	0.00
2-2000	PRINTING AND PUBLISHING	752.86	950.00	954.00	1,000.00	0.00	0.00
	Operating Expenses Totals	***2,932.10***	***8,920.00***	***4,300.54***	***8,920.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,073.85	400.00	0.00	400.00	0.00	0.00
3-0102	CHEMICAL SUPPLIES	940.00	3,600.00	0.00	3,500.00	0.00	0.00
3-0103	JANITORIAL SERVICES	161.31	500.00	558.27	600.00	0.00	0.00
3-0209	MACHINE AND EQUIPMENT FUEL	1,323.23	3,800.00	102.42	3,300.00	0.00	0.00
3-0210	MACHINE AND EQUIPMENT GREASE & OIL	0.00	100.00	0.00	100.00	0.00	0.00
3-0211	MACHINE & EQUIP TIRES & TIRE REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
3-0212	SPRAYING EQUIPMENT	0.00	1,350.00	0.00	1,350.00	0.00	0.00
	Supplies and Materials Totals	***3,498.39***	***9,750.00***	***660.69***	***9,250.00***	***0.00***	***0.00***
	Equipment Rental						
4-0303	MACHINE HIRE-MOWING & SPRAYING	0.00	0.00	0.00	500.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***500.00***	***0.00***	***0.00***
	Capital Outlay						
5-0302	PICKUP	0.00	0.00	0.00	0.00	0.00	0.00
5-0309	TRACTOR & BOOM MOWER	0.00	0.00	0.00	0.00	0.00	0.00
5-0502	COMPUTER	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-733 NOXIOUS WEED TOTAL		**40,292.09**	**65,934.00**	**49,862.03**	**67,370.00**	**11,816.00**	**11,816.00**

WASHINGTON COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	801	COUNTY RELIEF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-3000	MEDICAL & HOSPITAL-CLIENT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-3050	EMERGENCY RELIEF	0.00	0.00	0.00	0.00	0.00	0.00
2-3200	RENT & FUEL-CLIENT SERVICES	0.00	5,000.00	670.00	5,000.00	5,000.00	5,000.00
2-3400	COUNTY BURIALS	4,000.00	10,000.00	2,019.00	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***4,000.00***	***15,000.00***	***2,689.00***	***10,000.00***	***10,000.00***	***10,000.00***
0100-801 COUNTY RELIEF TOTAL		**4,000.00**	**15,000.00**	**2,689.00**	**10,000.00**	**10,000.00**	**10,000.00**

WASHINGTON COUNTY GENERAL

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

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	VETS SERV OFFCR SALARY	38,590.50	39,600.00	39,624.00	41,000.00	41,000.00	41,000.00
	Personal Services Totals	***38,590.50***	***39,600.00***	***39,624.00***	***41,000.00***	***41,000.00***	***41,000.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	1,242.87	1,275.00	1,087.78	1,275.00	1,275.00	1,275.00
2-1710	TRAVEL EXPENSES	1,015.70	1,025.00	1,065.35	1,225.00	1,225.00	1,225.00
2-1750	TRAINING & EDUCATION	290.00	400.00	120.00	200.00	200.00	200.00
2-1801	DUES, SUBSCRIPTIONS & REGS	159.54	200.00	150.00	200.00	200.00	200.00
	Operating Expenses Totals	***2,708.11***	***2,900.00***	***2,423.13***	***2,900.00***	***2,900.00***	***2,900.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	368.75	500.00	161.38	500.00	500.00	500.00
	Supplies and Materials Totals	***368.75***	***500.00***	***161.38***	***500.00***	***500.00***	***500.00***
	Capital Outlay						
5-0500	COMPUTER	0.00	500.00	449.00	500.00	500.00	500.00
5-1500	GRAVE MARKER & FLAGS	1,602.12	1,175.00	1,720.39	1,175.00	1,175.00	1,175.00
	Capital Outlay Totals	***1,602.12***	***1,675.00***	***2,169.39***	***1,675.00***	***1,675.00***	***1,675.00***
0100-803 VETERAN'S SERVICE OFFICER TOTAL		**43,269.48**	**44,675.00**	**44,377.90**	**46,075.00**	**46,075.00**	**46,075.00**

WASHINGTON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	822	STATE INSTITUTIONS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2801	NORFOLK REGIONAL CENTER	228.00	5,000.00	0.00	1,000.00	1,000.00	1,000.00
2-2802	BEATRICE STATE DEVELOPMENTAL CENTER	0.00	0.00	366.00	1,000.00	1,000.00	1,000.00
2-2805	LINCOLN REGIONAL CENTER	3,524.63	5,000.00	1,891.21	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	***3,752.63***	***10,000.00***	***2,257.21***	***5,000.00***	***5,000.00***	***5,000.00***
0100-822 STATE INSTITUTIONS TOTAL		**3,752.63**	**10,000.00**	**2,257.21**	**5,000.00**	**5,000.00**	**5,000.00**

WASHINGTON COUNTY GENERAL					Code	Description
				Fund	0100	GENERAL
				Function	970	MISCELLANEOUS GENERAL
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0106	BUDGET PREPARATION	0.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
1-0327	MENTAL HEALTH BOARD	810.79	2,500.00	590.79	2,500.00	2,500.00	2,500.00
1-0416	PART-TIME SECURITY DEPUTIES	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	ERROR ACCT---MISC COMP TIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0550	OFFICIALS/DEP SETTLEMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMEN'S COMPENSATION	59,841.00	68,800.00	68,738.00	94,700.00	90,000.00	90,000.00
1-0804	HEALTH INSURANCE	1,583,662.17	1,650,000.00	1,690,073.75	1,700,000.00	1,750,000.00	1,750,000.00
1-0901	CO RETIREMENT	482,643.51	490,000.00	560,904.77	620,000.00	617,000.00	617,000.00
1-1000	SOCIAL SECURITY	494,394.36	510,000.00	557,491.81	620,000.00	617,000.00	617,000.00
1-1300	RETIRED & TERMINATED EMP BENEFITS	106,375.68	120,000.00	132,394.57	150,000.00	150,000.00	150,000.00
1-1500	UNEMPLOYMENT CONTRIBUTIONS	0.00	50,000.00	0.00	50,000.00	0.00	0.00
	Personal Services Totals	***2,727,727.51***	***2,894,300.00***	***3,013,193.69***	***3,240,200.00***	***3,229,500.00***	***3,229,500.00***
	Operating Expenses						
2-0100	POSTAL SERVICE	18,394.12	25,000.00	23,275.82	27,000.00	27,000.00	27,000.00
2-0200	TELEPHONE SERVICE CALLS - COX/ABB	56,414.87	55,000.00	50,850.46	55,000.00	55,000.00	55,000.00
2-0202	NE COMMUNICATION NETWORK-MIPS	44,877.14	45,000.00	50,024.40	60,000.00	60,000.00	60,000.00
2-0601	INS GENERAL LIABILITY	45,232.00	34,600.00	34,539.00	37,500.00	37,500.00	37,500.00
2-0602	INSURANCE DEDUCTIBLES	7,552.53	34,000.00	15,690.54	20,000.00	20,000.00	20,000.00
2-0603	AUTO LIABILITY & PHYSICAL DAMAGE	39,249.00	42,800.00	42,769.00	63,300.00	61,300.00	61,300.00
2-0605	ERRORS & OMISSIONS	23,621.00	19,300.00	19,250.00	17,500.00	17,500.00	17,500.00
2-0900	DMG MAXIMUS CONTRACT	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00
2-1100	DAS STATE ACCOUNTING	5,036.38	5,000.00	5,353.50	5,500.00	5,500.00	5,500.00
2-1101	RE-IMBURSE FRANCHISE FEES	5,232.94	7,000.00	2,769.83	7,000.00	7,000.00	7,000.00
2-1150	LB 466 COSTS	5,694.22	6,000.00	0.00	6,000.00	6,000.00	6,000.00
2-1200	COUNTY COURT FEES	8,274.67	15,000.00	7,342.06	10,000.00	10,000.00	10,000.00
2-1801	N.A.C.O.	6,691.99	7,000.00	7,303.48	7,500.00	7,500.00	7,500.00
2-1816	ANIMAL CONTROL	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & PUBLISHING	9,986.52	10,000.00	7,244.54	10,000.00	10,000.00	10,000.00
2-2300	RE-IMBURSE AIR LINE TAX (5 YEARS)	0.00	0.00	0.00	0.00	0.00	0.00
2-2400	ATTY FEES-SPEC ATTY	22.50	40,000.00	342.00	5,000.00	5,000.00	5,000.00
2-2401	COURT APPOINTED COUNSEL	48,864.96	60,000.00	49,748.64	60,000.00	60,000.00	60,000.00
2-2406	CONTRACT ATTY SERVICES	186,666.48	200,000.00	189,999.84	220,000.00	216,000.00	216,000.00
2-2500	HR CONSULTING-ZELLE	0.00	78,000.00	68,608.92	78,000.00	78,000.00	78,000.00
2-2501	CREDIT BUREAU SERVICES	1;120.80	5,000.00	1,215.64	5,000.00	5,000.00	5,000.00
2-2512	SHIP/MEDICARE CONTRACT SERV	2,416.00	2,500.00	2,539.00	2,500.00	2,500.00	2,500.00
2-2533	EROSION INSP FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2540	AUDITING COSTS	16,300.00	36,000.00	71,000.00	36,000.00	36,000.00	36,000.00
2-2700	MENTAL HEALTH BOARD COSTS	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00

		Code	Description
	Fund	0100	GENERAL
	Function	970	MISCELLANEOUS GENERAL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-2900	COUNTY COURT SYSTEM COSTS	3,367.87	3,500.00	1,864.44	3,500.00	3,500.00	3,500.00
2-3700	FAIR EXPENSES	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
2-3900	BUDGET CONSULTANT	3,000.00	0.00	0.00	0.00	0.00	0.00
2-3930	AERIAL MAPPING	0.00	64,000.00	0.00	64,000.00	64,000.00	64,000.00
2-4300	ECONOMIC DEVELOPMENT	35,250.00	35,250.00	35,250.00	35,250.00	35,250.00	35,250.00
2-4402	STORM SEWER SYSTEM PERMIT	0.00	0.00	0.00	0.00	0.00	0.00
2-4403	FLOOD CONTROL	5,603.80	6,000.00	5,666.08	6,000.00	6,000.00	6,000.00
2-4405	GIS/TECHNOLOGY PERSON	49,253.75	50,000.00	49,142.50	50,000.00	50,000.00	50,000.00
2-4411	BEST CARE EMPLOYEE ASSISTANCE PROG	3,495.00	3,500.00	0.00	3,500.00	3,500.00	3,500.00
2-4420	MENTAL HEALTH SERV ACT-ENCOR AGING	154,481.00	155,000.00	154,481.00	155,000.00	155,000.00	155,000.00
2-4423	PRE-TRIAL DIVERSION (STOP PROGRAM)	0.00	0.00	0.00	0.00	0.00	0.00
2-4427	TAM BOOKS	0.00	0.00	0.00	0.00	0.00	0.00
2-4429	LIBRARIES	9,250.00	10,000.00	13,400.00	14,000.00	14,000.00	14,000.00
2-4433	MAPA / LOESS HILLS	41,397.50	45,000.00	44,643.50	45,000.00	45,000.00	45,000.00
2-4434	REGION 5/6 EMERGENCY MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-6600	RURAL WATER EXPANSION	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICRO-FILM SERVICE	2,805.64	3,000.00	1,816.10	3,000.00	3,000.00	3,000.00
2-7001	JUDGEMENTS/SETTLEMENTS	8,310.33	25,000.00	0.00	15,000.00	15,000.00	15,000.00
2-7200	ABANDONED CEMETERY MAINTENANCE	2,625.00	2,700.00	3,670.00	4,000.00	4,000.00	4,000.00
2-8000	REFUND	0.00	0.00	0.00	0.00	0.00	0.00
2-8300	PROBATION COSTS	44,666.77	52,000.00	47,197.33	52,000.00	52,000.00	52,000.00
2-8301	NEW NE DISTRICT DETENTION CENTER	0.00	0.00	0.00	0.00	0.00	0.00
2-8302	MADISON DETENTION CENTER	12,779.75	25,000.00	12,300.50	25,000.00	25,000.00	25,000.00
2-9900	MISC	29,982.13	11,500.00	5,566.31	11,500.00	11,500.00	11,500.00
	Operating Expenses Totals	***958,116.66***	***1,239,850.00***	***1,045,064.43***	***1,240,750.00***	***1,234,750.00***	***1,234,750.00***
	Supplies and Materials						
3-0101	Office Supplies	0.00	0.00	3,209.40	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***3,209.40***	***0.00***	***0.00***	***0.00***
	Equipment Rental						
4-0200	OFFICE EQUIPMENT-PHOTO COPY PAPER	10,735.35	12,000.00	13,422.54	15,000.00	42,000.00	42,000.00
4-0401	EQUIPMENT STORAGE & COMM. TOWER	3,966.85	5,000.00	5,703.34	5,000.00	5,000.00	5,000.00
4-0600	HOLLING HALL LEASE FEE	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***14,702.20***	***17,000.00***	***19,125.88***	***20,000.00***	***47,000.00***	***47,000.00***
	Capital Outlay						
5-0100	IMPROVEMENT- CARGILL	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT - POSTAGE MACHINE	3,043.67	5,000.00	0.00	4,000.00	0.00	0.00
5-0557	COMM EQUIPMENT-BOND MONEY	0.00	9,000.00	0.00	9,000.00	0.00	0.00
5-1503	JAIL COSTS	0.00	-355,000.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***3,043.67***	***-341,000.00***	***0.00***	***13,000.00***	***0.00***	***0.00***

		Code	Description
	Fund	0100	GENERAL
	Function	970	MISCELLANEOUS GENERAL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Transfers Out						
7-0200	TRANSFER TO FUNDS	1,750,000.00	5,000,000.00	3,500,000.00	5,250,000.00	5,000,000.00	5,000,000.00
	Transfers Out Totals	***1,750,000.00***	***5,000,000.00***	***3,500,000.00***	***5,250,000.00***	***5,000,000.00***	***5,000,000.00***
	Unknown Type						
0-0804	CODE ERROR PAYROLL HSA PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-970 MISCELLANEOUS GENERAL TOTAL		**5,453,590.04**	**8,810,150.00**	**7,580,593.40**	**9,763,950.00**	**9,511,250.00**	**9,511,250.00**
100 GENERAL TOTALS							
	TOTAL EXPENDITURES	14,544,152.12		17,891,688.14			
	TOTAL BUDGET OF EXPENDITURES		19,609,650.50		21,363,072.70	20,424,299.70	20,424,299.70
	NECESSARY CASH RESERVE		1,200,000.00		1,200,000.00	1,200,000.00	1,200,000.00
	TOTAL REQUIREMENTS		20,809,650.50		22,563,072.70	21,624,299.70	21,624,299.70

WASHINGTON COUNTY ROAD						Code	Description
					Fund	0200	ROAD
					Function	705	ROAD AND BRIDGE MAINTENANCE
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	REGULAR TIME SALARY-ADMINISTRATIVE	69,204.80	96,500.00	96,470.40	99,395.00	105,000.00	105,000.00
1-0302	ENGINEER	0.00	0.00	0.00	0.00	0.00	0.00
1-0303	REGULAR TIME SALARY - MAINTENANCE	821,098.33	929,698.00	904,667.48	1,368,660.92	1,368,660.92	1,368,660.92
1-0304	REGULAR TIME SALARY - CONSTRUCTION	387,447.32	398,940.00	415,946.80	0.00	0.00	0.00
1-0305	REGULAR TIME SALARY - CLERICAL	86,951.60	110,240.00	99,248.00	113,547.20	113,547.20	113,547.20
1-0324	WEED SUPT	0.00	0.00	0.00	0.00	36,884.00	36,884.00
1-0500	OVERTIME PAY	14,603.15	20,000.00	18,741.91	20,300.00	20,300.00	20,300.00
1-0801	WORKMEN'S COMPENSATION	89,761.00	103,107.00	103,107.00	106,200.21	106,200.21	106,200.21
1-0804	HEALTH INSURANCE	369,355.98	375,000.00	375,345.01	386,250.00	386,250.00	386,250.00
1-0901	RETIREMENT CONTRIBUTIONS REGULAR	93,104.19	93,000.00	103,618.68	95,790.00	95,790.00	95,790.00
1-1000	SOCIAL SECURITY	100,365.36	103,800.00	113,007.47	106,914.00	106,914.00	106,914.00
	Personal Services Totals	***2,031,891.73***	***2,230,285.00***	***2,230,152.75***	***2,297,057.33***	***2,339,546.33***	***2,339,546.33***
	Operating Expenses						
2-0100	POSTAL SERVICES	186.00	500.00	217.20	250.00	250.00	250.00
2-0200	TELEPHONE SERVICES	10,582.73	6,540.00	10,732.76	11,000.00	11,000.00	11,000.00
2-0400	RADIO REPAIR	0.00	500.00	1,142.84	500.00	500.00	500.00
2-0501	ELECTRICITY	11,746.49	13,000.00	12,104.68	13,000.00	13,000.00	13,000.00
2-0502	WATER	1,819.65	2,000.00	503.86	2,000.00	2,000.00	2,000.00
2-0503	HEATING FUELS	11,528.00	11,500.00	7,962.51	11,500.00	11,500.00	11,500.00
2-0504	SEWER	521.80	650.00	7,450.00	650.00	650.00	650.00
2-0505	GARBAGE	1,254.00	1,300.00	1,320.00	1,400.00	1,400.00	1,400.00
2-0608	EQUIPMENT FLOATER POLICY	13,180.00	12,815.00	12,815.00	12,815.00	12,815.00	12,815.00
2-0700	EMP BOND-NOTARY	338.64	200.00	0.00	200.00	200.00	200.00
2-1100	COMPUTER CONSULTING WORK	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	333.00	1,000.00	0.00	500.00	500.00	500.00
2-1300	BUILDING REPAIR	24,668.49	5,000.00	17,138.20	15,000.00	15,000.00	15,000.00
2-1400	ROAD EQUIPMENT REPAIR - PARTS	228,105.52	135,600.00	166,131.00	160,000.00	160,000.00	160,000.00
2-1500	ROAD EQUIPMENT REPAIR - LABOR	75,416.18	41,000.00	47,717.56	50,000.00	50,000.00	50,000.00
2-1701	MEALS	260.88	500.00	383.79	500.00	500.00	500.00
2-1702	LODGING	4,321.01	2,100.00	6,482.87	7,000.00	7,000.00	7,000.00
2-1703	TRANSPORTATION - COMMERCIAL	760.69	520.00	7,177.30	7,000.00	7,000.00	7,000.00
2-1801	DUES SUBSCRIPTIONS REGISTRATION ETC	8,259.00	10,000.00	23,745.99	25,000.00	25,000.00	25,000.00
2-1802	MAINTENANCE WORK BY OTHERS (FEMA)	0.00	0.00	0.00	0.00	0.00	0.00
2-1804	PHYSICAL EXAM & DRUG SCREENING	2,903.00	2,500.00	881.25	2,500.00	2,500.00	2,500.00
	Operating Expenses Totals	***396,185.08***	***247,225.00***	***323,906.81***	***320,815.00***	***320,815.00***	***320,815.00***
	Supplies and Materials						

WASHINGTON COUNTY ROAD

		Code	Description
	Fund	0200	ROAD
	Function	705	ROAD AND BRIDGE MAINTENANCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0101	OFFICE SUPPLIES	6,116.22	4,500.00	4,594.53	4,500.00	4,500.00	4,500.00
3-0102	CHEMICAL	125,299.52	52,200.00	56,318.70	60,000.00	60,000.00	60,000.00
3-0103	JANITORIAL	7,447.12	8,530.00	11,454.84	12,000.00	12,000.00	12,000.00
3-0104	SAFETY EQUIPMENT	11,502.75	10,270.00	17,234.95	15,000.00	15,000.00	15,000.00
3-0105	MEDICAL	1,152.95	620.00	1,739.27	2,000.00	2,000.00	2,000.00
3-0106	SHOP SUPPLIES	29,584.93	15,500.00	36,461.22	20,000.00	20,000.00	20,000.00
3-0108	ELECTRICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0109	SHOP TOOLS	726.19	7,500.00	3,400.39	5,000.00	5,000.00	5,000.00
3-0110	SMALL TOOLS ETC	1,056.32	3,000.00	1,256.95	1,500.00	1,500.00	1,500.00
3-0111	WELDING SUPPLIES	5,190.19	2,470.00	13,187.90	2,500.00	2,500.00	2,500.00
3-0201	ASPHALTIC	5,393.16	2,000.00	1,792.00	2,000.00	2,000.00	2,000.00
3-0202	GRAVEL AND BORROW	36,639.50	728,000.00	236,866.04	900,127.67	900,127.67	900,127.67
3-0203	GRADER BLADES	15,977.57	20,000.00	45,350.40	40,000.00	40,000.00	40,000.00
3-0204	SNOW FENCE, ETC	0.00	0.00	0.00	0.00	0.00	0.00
3-0205	CONCRETE, ETC	4,175.50	2,000.00	7,932.88	5,000.00	5,000.00	5,000.00
3-0206	CULVERTS	10,200.00	155,000.00	75,554.50	100,000.00	100,000.00	100,000.00
3-0207	STEEL PRODUCTS	150.00	400.00	774.90	1,000.00	1,000.00	1,000.00
3-0208	LUMBER	2,424.00	700.00	4.99	700.00	700.00	700.00
3-0209	MACHINERY & EQUIPMENT FUEL	324,354.84	334,000.00	320,231.22	350,000.00	350,000.00	350,000.00
3-0210	MACHINERY & EQUIPMENT GREASE & OIL	32,024.70	27,000.00	16,959.48	27,000.00	27,000.00	27,000.00
3-0211	MACHINERY & EQUIP,TIRE &TIRE REPAIR	28,682.49	37,000.00	56,235.48	37,000.00	37,000.00	37,000.00
3-0213	EROSION CONTROL	24,455.99	25,000.00	27,390.00	25,000.00	25,000.00	25,000.00
3-0214	TIRE CHAINS & TIRE FLUID	1,059.91	500.00	4,020.00	500.00	500.00	500.00
3-0301	SIGNS	21,275.03	21,000.00	7,614.46	20,000.00	20,000.00	20,000.00
3-0302	SIGN POSTS	14,738.70	5,000.00	11,716.86	5,000.00	5,000.00	5,000.00
3-0303	GUARD RAIL & POSTS	6,200.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
3-0306	PAVEMENT MARKING	126,469.45	187,000.00	49,005.75	187,000.00	187,000.00	187,000.00
3-0308	FLARES, FLAGS, BARRICADES	6,389.83	3,000.00	1,607.39	3,000.00	3,000.00	3,000.00
3-0401	TIRE RECYCLING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***848,686.86***	***1,662,190.00***	***1,008,705.10***	***1,835,827.67***	***1,835,827.67***	***1,835,827.67***
	Equipment Rental						
4-0100	ROAD EQUIPMENT RENTAL	99,870.00	100,000.00	114,014.54	120,000.00	120,000.00	120,000.00
	Equipment Rental Totals	***99,870.00***	***100,000.00***	***114,014.54***	***120,000.00***	***120,000.00***	***120,000.00***
	Capital Outlay						
5-0101	RIGHT OF WAY	21,150.00	20,000.00	5,432.00	20,000.00	20,000.00	20,000.00
5-0102	EASEMENTS & OTHER (LAND ACQUISTION)	0.00	1,000.00	2,340.00	1,000.00	1,000.00	1,000.00
5-0200	BUILDINGS	11,725.00	5,000.00	5,917.99	5,000.00	5,000.00	5,000.00

WASHINGTON COUNTY ROAD

		Code	Description
	Fund	0200	ROAD
	Function	705	ROAD AND BRIDGE MAINTENANCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
5-0264	CO SHOP BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00
5-0301	AIR COMPRESSOR	0.00	0.00	0.00	0.00	0.00	0.00
5-0302	PICKUPS	49,626.00	165,000.00	157,802.00	165,000.00	165,000.00	165,000.00
5-0303	TRUCKS	283,792.70	271,000.00	173,597.00	271,000.00	271,000.00	271,000.00
5-0304	INDUSTRIAL TRACTORS-SKID LOADER	38,790.93	35,000.00	48,062.00	35,000.00	35,000.00	35,000.00
5-0305	DOZER TRACTORS/SCRAPER	0.00	0.00	0.00	0.00	0.00	0.00
5-0306	LOADERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADERS	781,973.32	334,000.00	369,066.76	334,000.00	334,000.00	334,000.00
5-0308	SNOW MOVING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0310	ASPHALT EQUIPMENT	10,854.40	10,000.00	0.00	10,000.00	10,000.00	10,000.00
5-0311	RADIO EQUIPMENT	510.00	1,000.00	15,763.32	1,000.00	1,000.00	1,000.00
5-0314	EXCAVATOR	14,599.00	35,000.00	32,200.00	35,000.00	35,000.00	35,000.00
5-0500	OFFICE EQUIPMENT	992.30	1,500.00	2,565.83	1,500.00	1,500.00	1,500.00
5-1101	CHAIN SAWS, FUEL PUMPS & TANKS ETC	6,063.88	3,300.00	2,557.69	3,300.00	3,300.00	3,300.00
5-1201	ARMOR COATING/CRACK SEAL	431,058.95	1,000,000.00	726,859.98	1,000,000.00	1,000,000.00	1,000,000.00
5-1202	GRADING	0.00	0.00	481,174.31	0.00	0.00	0.00
5-1203	CALCIUM CHLORIDE	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
5-1205	BITUMINOUS SURFACING	270,922.50	2,100,000.00	0.00	2,100,000.00	2,100,000.00	2,100,000.00
5-1206	CONCRETE SURFACING	12,057.34	20,000.00	273.03	20,000.00	20,000.00	20,000.00
5-1207	BOX CULVERTS	0.00	116,000.00	0.00	116,000.00	116,000.00	116,000.00
5-1211	BRIDGES	0.00	260,000.00	0.00	260,000.00	260,000.00	260,000.00
5-1212	EMERGENCY STRUCTURES	14,841.47	0.00	0.00	0.00	0.00	0.00
5-1302	ENGINEERING	93,021.15	200,000.00	109,099.45	136,000.00	93,511.00	93,511.00
5-1305	ENGINEER TESTING	0.00	0.00	0.00	0.00	0.00	0.00
5-1306	CONSULTANT MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1307	ADVERTISEMENT FOR BIDS	1,895.58	1,500.00	1,126.19	1,500.00	1,500.00	1,500.00
5-1309	DATA PROCESSING SOFTWARE	12,739.49	10,000.00	11,410.95	10,000.00	10,000.00	10,000.00
	Capital Outlay Totals	***2,056,614.01***	***4,590,300.00***	***2,145,248.50***	***4,526,300.00***	***4,483,811.00***	***4,483,811.00***
	Debt Service						
6-0100	SCRAPER PAYMENT	0.00	0.00	0.00	0.00	0.00	0.00
6-0200	INTEREST 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***
0200-705 ROAD AND BRIDGE MAINTENANCE TOTAL		**5,433,247.68**	**8,830,000.00**	**5,822,027.70**	**9,100,000.00**	**9,100,000.00**	**9,100,000.00**

WASHINGTON COUNTY ROAD

		Code	Description
	Fund	0200	ROAD
	Function	970	INS REBATE CODE ERROR

Line Item	Description	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						
1-0804	INS REBATES SEPTEMBER **ERROR**	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0200-970 INS REBATE CODE ERROR TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
200 ROAD TOTALS							
	TOTAL EXPENDITURES	5,433,247.68		5,822,027.70			
	TOTAL BUDGET OF EXPENDITURES		8,830,000.00		9,100,000.00	9,100,000.00	9,100,000.00
	NECESSARY CASH RESERVE		550,000.00		550,000.00	550,000.00	550,000.00
	TOTAL REQUIREMENTS		9,380,000.00		9,650,000.00	9,650,000.00	9,650,000.00

WASHINGTON COUNTY HARD SURFACING

	Code	Description
Fund	0300	HARD SURFACING
Function	705	ROAD & BRIDGE MAINTENANCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-6900	JUDGEMENTS AND SETTLEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0101	RIGHT-OF-WAY STPE	0.00	0.00	0.00	0.00	0.00	0.00
5-1202	GRADING & CULVERTS STPE	0.00	2,294,000.00	992,771.83	578,008.00	578,008.00	578,008.00
5-1203	SAFETY FUNDING PROJECT	0.00	0.00	0.00	0.00	0.00	0.00
5-1205	CONCRETE	0.00	0.00	0.00	0.00	0.00	0.00
5-1302	ENGINEERING FEES	0.00	61,654.00	685,751.39	100,000.00	100,000.00	100,000.00
	Capital Outlay Totals	***0.00***	***2,355,654.00***	***1,678,523.22***	***678,008.00***	***678,008.00***	***678,008.00***
0300-705 ROAD & BRIDGE MAINTENANCE TOTAL		**0.00**	**2,355,654.00**	**1,678,523.22**	**678,008.00**	**678,008.00**	**678,008.00**
300 HARD SURFACING TOTALS							
	TOTAL EXPENDITURES	0.00		1,678,523.22			
	TOTAL BUDGET OF EXPENDITURES		2,355,654.00		678,008.00	678,008.00	678,008.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		2,355,654.00		678,008.00	678,008.00	678,008.00

WASHINGTON COUNTY EMERGENCY FLOOD RELIEF

	Code	Description
Fund	0600	EMERGENCY FLOOD RELIEF
Function	705	EMERGENCY FLOOD RELIEF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0202	ROCK & GRAVEL	652,095.99	920,000.00	893,315.92	619.76	619.76	300,000.00
	Supplies and Materials Totals	***652,095.99***	***920,000.00***	***893,315.92***	***619.76***	***619.76***	***300,000.00***
0600-705 EMERGENCY FLOOD RELIEF TOTAL		**652,095.99**	**920,000.00**	**893,315.92**	**619.76**	**619.76**	**300,000.00**
600 EMERGENCY FLOOD RELIEF TOTALS							
	TOTAL EXPENDITURES	652,095.99		893,315.92			
	TOTAL BUDGET OF EXPENDITURES		920,000.00		619.76	619.76	300,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		920,000.00		619.76	619.76	300,000.00

WASHINGTON COUNTY EMERGENCY FLOOD RELIEF

	Code	Description
Fund	0600	EMERGENCY FLOOD RELIEF
Function	705	EMERGENCY FLOOD RELIEF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0202	ROCK & GRAVEL	652,095.99	920,000.00	893,315.92	619.76	619.76	619.76
	Supplies and Materials Totals	***652,095.99***	***920,000.00***	***893,315.92***	***619.76***	***619.76***	***619.76***
0600-705 EMERGENCY FLOOD RELIEF TOTAL		**652,095.99**	**920,000.00**	**893,315.92**	**619.76**	**619.76**	**619.76**
600 EMERGENCY FLOOD RELIEF TOTALS							
	TOTAL EXPENDITURES	652,095.99		893,315.92			
	TOTAL BUDGET OF EXPENDITURES		920,000.00		619.76	619.76	619.76
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		920,000.00		619.76	619.76	619.76

WASHINGTON COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM FUND						Code	Description
					Fund	0650	HIGHWAY BRIDGE BUYBACK PROGRAM FUND
					Function	706	BUYBACK FUNDS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-1211	BRIDGE FUNDS	9,350.00	460,000.00	33,101.88	575,000.00	575,000.00	575,000.00
5-1212	STP (ROAD/STREET) FUNDS	25,667.98	460,000.00	39,991.75	575,000.00	575,000.00	575,000.00
	Capital Outlay Totals	***35,017.98***	***920,000.00***	***73,093.63***	***1,150,000.00***	***1,150,000.00***	***1,150,000.00***
0650-706 BUYBACK FUNDS TOTAL		**35,017.98**	**920,000.00**	**73,093.63**	**1,150,000.00**	**1,150,000.00**	**1,150,000.00**
650 HIGHWAY BRIDGE BUYBACK PROGRAM FUND TOTALS							
	TOTAL EXPENDITURES	35,017.98		73,093.63			
	TOTAL BUDGET OF EXPENDITURES		920,000.00		1,150,000.00	1,150,000.00	1,150,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		920,000.00		1,150,000.00	1,150,000.00	1,150,000.00

WASHINGTON COUNTY ROAD/BRIDGE IMPROVEMENT DIST

	Code	Description
Fund	0802	ROAD/BRIDGE IMPROVEMENT DIST
Function	704	RURAL ROAD IMP 2016-1 CR4

Line Item	Description	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						
2-1000	ADMINISTRATIVE EXPENSE	400.00	700.00	400.00	400.00	400.00	400.00
2-2533	ENGINEERING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***400.00***	***700.00***	***400.00***	***400.00***	***400.00***	***400.00***
	Debt Service						
6-0100	PRINCIPAL PAYMENTS	335,000.00	343,000.00	340,000.00	348,325.00	348,325.00	348,325.00
6-0200	INTEREST PAYMENTS	34,102.50	35,000.00	30,585.00	29,675.00	29,675.00	29,675.00
	Debt Service Totals	***369,102.50***	***378,000.00***	***370,585.00***	***378,000.00***	***378,000.00***	***378,000.00***
0802-704 RURAL ROAD IMP 2016-1 CR4 TOTAL		**369,502.50**	**378,700.00**	**370,985.00**	**378,400.00**	**378,400.00**	**378,400.00**

WASHINGTON COUNTY ROAD/BRIDGE IMPROVEMENT DIST

	Code	Description
Fund	0802	ROAD/BRIDGE IMPROVEMENT DIST
Function	705	RURAL ROAD IMP 2016-2 CR32

Line Item	Description	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						
2-1000	ADMINISTRATIVE EXPENSE	400.00	700.00	400.00	400.00	400.00	400.00
	Operating Expenses Totals	***400.00***	***700.00***	***400.00***	***400.00***	***400.00***	***400.00***
	Capital Outlay						
5-1206	CONCRETE SURFACING	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Debt Service						
6-0100	PRINCIPAL PAYMENTS	285,000.00	290,000.00	290,000.00	293,000.00	293,000.00	293,000.00
6-0200	INTEREST PAYMENTS	8,862.50	10,600.00	7,152.50	8,200.00	8,200.00	8,200.00
	Debt Service Totals	***293,862.50***	***300,600.00***	***297,152.50***	***301,200.00***	***301,200.00***	***301,200.00***
0802-705 RURAL ROAD IMP 2016-2 CR32 TOTAL		**294,262.50**	**301,300.00**	**297,552.50**	**301,600.00**	**301,600.00**	**301,600.00**
802 ROAD/BRIDGE IMPROVEMENT DIST TOTALS							
	TOTAL EXPENDITURES	663,765.00		668,537.50			
	TOTAL BUDGET OF EXPENDITURES		680,000.00		680,000.00	680,000.00	680,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		680,000.00		680,000.00	680,000.00	680,000.00

WASHINGTON COUNTY CO VISITOR'S PROMOTION

	Code	Description
Fund	0990	CO VISITOR'S PROMOTION
Function	600	CO 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						
2-2001	PROMOTION ADVERTISING	19,441.60	100,000.00	16,569.00	137,000.00	137,000.00	137,000.00
	Operating Expenses Totals	***19,441.60***	***100,000.00***	***16,569.00***	***137,000.00***	***137,000.00***	***137,000.00***
0990-600 CO VISITOR'S PROMOTION TOTAL		**19,441.60**	**100,000.00**	**16,569.00**	**137,000.00**	**137,000.00**	**137,000.00**
990 CO VISITOR'S PROMOTION TOTALS							
	TOTAL EXPENDITURES	19,441.60		16,569.00			
	TOTAL BUDGET OF EXPENDITURES		100,000.00		137,000.00	137,000.00	137,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		100,000.00		137,000.00	137,000.00	137,000.00

WASHINGTON COUNTY REGISTER OF DEEDS PRESRV&MAINT FUND

	Code	Description
Fund	1150	REGISTER OF DEEDS PRESR V&MAINT FUND
Function	604	REGISTER OF DEEDS PRESR V&MAINT FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1016	MICROFILMING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER COSTS	6,163.68	40,000.00	6,187.68	50,000.00	50,000.00	50,000.00
	Operating Expenses Totals	***6,163.68***	***40,000.00***	***6,187.68***	***50,000.00***	***50,000.00***	***50,000.00***
	Supplies and Materials						
3-0101	SUPPLIES	3,860.45	20,000.00	1,872.62	20,000.00	20,000.00	20,000.00
	Supplies and Materials Totals	***3,860.45***	***20,000.00***	***1,872.62***	***20,000.00***	***20,000.00***	***20,000.00***
	Capital Outlay						
5-0502	DATA PROCESSING EQUIPMENT	364.23	7,000.00	385.72	10,000.00	10,000.00	10,000.00
	Capital Outlay Totals	***364.23***	***7,000.00***	***385.72***	***10,000.00***	***10,000.00***	***10,000.00***
1150-604 REGISTER OF DEEDS PRESRV&MAINT FUND TOTAL		**10,388.36**	**67,000.00**	**8,446.02**	**80,000.00**	**80,000.00**	**80,000.00**
1150 REGISTER OF DEEDS PRESRV&MAINT FUND TOTALS							
	TOTAL EXPENDITURES	10,388.36		8,446.02			
	TOTAL BUDGET OF EXPENDITURES		67,000.00		80,000.00	80,000.00	80,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		67,000.00		80,000.00	80,000.00	80,000.00

WASHINGTON COUNTY INSURANCE FUND						Code	Description
					Fund	1275	INSURANCE FUND
					Function	614	COUNTY MEDICAL 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						
2-0600	INSURANCE CLAIMS	1,783,826.88	2,050,000.00	1,617,325.11	2,050,000.00	2,050,000.00	2,050,000.00
2-2506	IN PLAN ADMIN FEES	85,808.80	190,000.00	118,772.18	190,000.00	190,000.00	190,000.00
2-9900	misc/wellness expense	8,901.36	10,000.00	10,969.83	10,000.00	10,000.00	10,000.00
	Operating Expenses Totals	***1,878,537.04***	***2,250,000.00***	***1,747,067.12***	***2,250,000.00***	***2,250,000.00***	***2,250,000.00***
1275-614 COUNTY MEDICAL INSURANCE TOTAL		**1,878,537.04**	**2,250,000.00**	**1,747,067.12**	**2,250,000.00**	**2,250,000.00**	**2,250,000.00**
1275 INSURANCE FUND TOTALS							
	TOTAL EXPENDITURES	1,878,537.04		1,747,067.12			
	TOTAL BUDGET OF EXPENDITURES		2,250,000.00		2,250,000.00	2,250,000.00	2,250,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		2,250,000.00		2,250,000.00	2,250,000.00	2,250,000.00

WASHINGTON COUNTY SOLDIERS/SAILORS						Code	Description
					Fund	1900	SOLDIERS/ SAILORS
					Function	802	VETERAN'S AID
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-3100	PROVISIONS & CLOTHING - CLIENT SERV	2,500.00	3,800.00	3,000.00	3,821.98	3,821.98	3,821.98
	Operating Expenses Totals	***2,500.00***	***3,800.00***	***3,000.00***	***3,821.98***	***3,821.98***	***3,821.98***
1900-802 VETERAN'S AID TOTAL		**2,500.00**	**3,800.00**	**3,000.00**	**3,821.98**	**3,821.98**	**3,821.98**
1900 SOLDIERS/SAILORS TOTALS							
	TOTAL EXPENDITURES	2,500.00		3,000.00			
	TOTAL BUDGET OF EXPENDITURES		3,800.00		3,821.98	3,821.98	3,821.98
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		3,800.00		3,821.98	3,821.98	3,821.98

WASHINGTON COUNTY STOP PROGRAM

		Code	Description
	Fund	2356	STOP PROGRAM
	Function	666	STOP PROGRAM

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-4424	STOP PROGRAM	0.00	40,000.00	32,000.00	40,000.00	40,000.00	40,000.00
	Operating Expenses Totals	***0.00***	***40,000.00***	***32,000.00***	***40,000.00***	***40,000.00***	***40,000.00***
2356-666 STOP PROGRAM TOTAL		**0.00**	**40,000.00**	**32,000.00**	**40,000.00**	**40,000.00**	**40,000.00**
2356 STOP PROGRAM TOTALS							
	TOTAL EXPENDITURES	0.00		32,000.00			
	TOTAL BUDGET OF EXPENDITURES		40,000.00		40,000.00	40,000.00	40,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		40,000.00		40,000.00	40,000.00	40,000.00

WASHINGTON COUNTY COUNTY DRUG LAW ENFORCEMENT

		Code	Description
	Fund	2360	COUNTY DRUG LAW ENFORCEMENT
	Function	783	DRUG PROGRAMS

Line Item	Description	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						
2-2902	CO ATTORNEY	0.00	100.00	0.00	100.00	100.00	100.00
	Operating Expenses Totals	***0.00***	***100.00***	***0.00***	***100.00***	***100.00***	***100.00***
2360-783 DRUG PROGRAMS TOTAL		**0.00**	**100.00**	**0.00**	**100.00**	**100.00**	**100.00**
2360 COUNTY DRUG LAW ENFORCEMENT TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		100.00		100.00	100.00	100.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		100.00		100.00	100.00	100.00

WASHINGTON COUNTY DRUG COURT

		Code	Description
	Fund	2390	DRUG COURT
	Function	634	DRUG COURT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2450	DRUG TECHNICIAN	0.00	21,000.00	0.00	21,000.00	21,000.00	21,000.00
2-2452	TRAINING	1,714.58	10,000.00	2,618.51	10,000.00	10,000.00	10,000.00
2-3030	DRUG TESTING	0.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00
2-4417	INCENTIVES-DRUG CRT PARTICIPANTS	1,722.00	4,000.00	566.93	4,000.00	4,000.00	4,000.00
	Operating Expenses Totals	***3,436.58***	***39,000.00***	***3,185.44***	***39,000.00***	***39,000.00***	***39,000.00***
2390-634 DRUG COURT TOTAL		**3,436.58**	**39,000.00**	**3,185.44**	**39,000.00**	**39,000.00**	**39,000.00**
2390 DRUG COURT TOTALS							
	TOTAL EXPENDITURES	3,436.58		3,185.44			
	TOTAL BUDGET OF EXPENDITURES		39,000.00		39,000.00	39,000.00	39,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		39,000.00		39,000.00	39,000.00	39,000.00

WASHINGTON COUNTY PUBLIC SAFETY COMMUNICATION PROJECT

	Code	Description
Fund	2501	PUBLIC SAFETY COMMUNICATION PROJECT
Function	650	PUBLIC SFTY COMMUNICATION PROJ BOND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-6201	ADMINISTRATIVE EXPENSE	500.00	5,500.00	500.00	900.00	900.00	900.00
	Operating Expenses Totals	***500.00***	***5,500.00***	***500.00***	***900.00***	***900.00***	***900.00***
	Debt Service						
6-0100	PRINCIPAL RETIREMENT	335,000.00	394,000.00	335,000.00	355,000.00	355,000.00	355,000.00
6-0120	INTEREST	5,527.50	5,500.00	3,433.75	9,500.00	9,500.00	9,500.00
	Debt Service Totals	***340,527.50***	***399,500.00***	***338,433.75***	***364,500.00***	***364,500.00***	***364,500.00***
2501-650 PUBLIC SFTY COMMUNICATION PROJ BOND TOTAL		**341,027.50**	**405,000.00**	**338,933.75**	**365,400.00**	**365,400.00**	**365,400.00**
2501 PUBLIC SAFETY COMMUNICATION PROJECT TOTALS							
	TOTAL EXPENDITURES	341,027.50		338,933.75			
	TOTAL BUDGET OF EXPENDITURES		405,000.00		365,400.00	365,400.00	365,400.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		405,000.00		365,400.00	365,400.00	365,400.00

WASHINGTON COUNTY FEDERAL & STATE GRANTS

		Code	Description
	Fund	2502	FEDERAL & STATE GRANTS
	Function	650	FEDERAL & STATE GRANT FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0311	HOMELAND SECURITY GRANT	0.00	48,500.00	4,681.13	44,000.00	44,000.00	44,000.00
5-0314	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***48,500.00***	***4,681.13***	***44,000.00***	***44,000.00***	***44,000.00***
2502-650 FEDERAL & STATE GRANT FUND TOTAL		**0.00**	**48,500.00**	**4,681.13**	**44,000.00**	**44,000.00**	**44,000.00**
2502 FEDERAL & STATE GRANTS TOTALS							
	TOTAL EXPENDITURES	0.00		4,681.13			
	TOTAL BUDGET OF EXPENDITURES		48,500.00		44,000.00	44,000.00	44,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		48,500.00		44,000.00	44,000.00	44,000.00

WASHINGTON COUNTY JUVENILE SERVICES GRANT

	Code	Description
Fund	2506	JUVENILE SERVICES GRANT
Function	650	JUVENILE SERVICES GRANT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	JUVENILE DIVERSION COORDINATOR	60,060.00	60,060.00	60,060.00	60,060.00	60,060.00	60,060.00
1-0804	HEALTH INSURANCE	14,392.09	14,400.00	14,497.14	14,400.00	14,600.00	14,600.00
1-0805	INSURANCE STIPEND	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	CO RETIREMENT	4,054.14	4,500.00	4,054.18	4,500.00	4,500.00	4,500.00
1-1000	SOCIAL SECURITY	4,582.26	4,700.00	4,566.28	4,700.00	4,700.00	4,700.00
	Personal Services Totals	***83,088.49***	***83,660.00***	***83,177.60***	***83,660.00***	***83,860.00***	***83,860.00***
	Operating Expenses						
2-1700	TRAVEL EXPENSES	0.00	585.00	0.00	585.00	585.00	585.00
2-2502	JUVENILE DIVERSION COORDINATOR	0.00	0.00	0.00	0.00	0.00	0.00
2-4413	DETENTION ALTERNATIVE	598.09	1,200.00	1,063.60	1,200.00	1,200.00	1,200.00
2-4418	SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-9075	REIMBURSEMENT TO STATE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***598.09***	***1,785.00***	***1,063.60***	***1,785.00***	***1,785.00***	***1,785.00***
	Supplies and Materials						
3-0101	SUPPLIES	471.22	1,000.00	515.11	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***471.22***	***1,000.00***	***515.11***	***1,000.00***	***1,000.00***	***1,000.00***
	Transfers Out						
7-0200	TRANSFER GENERAL	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***
2506-650 JUVENILE SERVICES GRANT TOTAL		**84,157.80**	**86,445.00**	**84,756.31**	**86,445.00**	**86,645.00**	**86,645.00**
2506 JUVENILE SERVICES GRANT TOTALS							
	TOTAL EXPENDITURES	84,157.80		84,756.31			
	TOTAL BUDGET OF EXPENDITURES		86,445.00		86,445.00	86,645.00	86,645.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		86,445.00		86,445.00	86,645.00	86,645.00

WASHINGTON COUNTY COVID AMERICAN RESCUE PLAN FUND

	Code	Description
Fund	2580	COVID AMERICAN RESCUE PLAN FUND
Function	911	COVID ARP FUNDS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9900	MISC	836,823.15	2,213,537.86	1,550,826.36	705,000.00	705,000.00	705,000.00
	Operating Expenses Totals	***836,823.15***	***2,213,537.86***	***1,550,826.36***	***705,000.00***	***705,000.00***	***705,000.00***
2580-911 COVID ARP FUNDS TOTAL		**836,823.15**	**2,213,537.86**	**1,550,826.36**	**705,000.00**	**705,000.00**	**705,000.00**
2580 COVID AMERICAN RESCUE PLAN FUND TOTALS							
	TOTAL EXPENDITURES	836,823.15		1,550,826.36			
	TOTAL BUDGET OF EXPENDITURES		2,213,537.86		705,000.00	705,000.00	705,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		2,213,537.86		705,000.00	705,000.00	705,000.00

WASHINGTON COUNTY LOCAL ASSIST & TRIBAL CONSISTENCY FUND

					Code	Description
				Fund	2585	LOCAL ASSIST & TRIBAL CONSISTENCY FUND
				Function	911	LATCF
Line Item	Description	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	23,937.00	76,063.04	51,896.38	24,166.66	24,166.66	24,166.66
	Operating Expenses Totals	***23,937.00***	***76,063.04***	***51,896.38***	***24,166.66***	***24,166.66***	***24,166.66***
2585-911 LATCF TOTAL		**23,937.00**	**76,063.04**	**51,896.38**	**24,166.66**	**24,166.66**	**24,166.66**
2585 LOCAL ASSIST & TRIBAL CONSISTENCY FUND TOTALS							
	TOTAL EXPENDITURES	23,937.00		51,896.38			
	TOTAL BUDGET OF EXPENDITURES		76,063.04		24,166.66	24,166.66	24,166.66
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		76,063.04		24,166.66	24,166.66	24,166.66

WASHINGTON 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						
2-9900	MISCELLANEOUS EXPENSES	27,300.00	897,503.98	392,344.72	297,000.00	423,000.00	423,000.00
	Operating Expenses Totals	***27,300.00***	***897,503.98***	***392,344.72***	***297,000.00***	***423,000.00***	***423,000.00***
	Transfers Out						
7-0200	INTER-FUND TRANSFERS	1,822,978.51	1,102,496.02	502,496.02	1,703,000.00	1,577,000.00	1,577,000.00
	Transfers Out Totals	***1,822,978.51***	***1,102,496.02***	***502,496.02***	***1,703,000.00***	***1,577,000.00***	***1,577,000.00***
2700-982 INHERITANCE TAX TOTAL		**1,850,278.51**	**2,000,000.00**	**894,840.74**	**2,000,000.00**	**2,000,000.00**	**2,000,000.00**
2700 INHERITANCE TAX TOTALS							
	TOTAL EXPENDITURES	1,850,278.51		894,840.74			
	TOTAL BUDGET OF EXPENDITURES		2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		2,000,000.00		2,000,000.00	2,000,000.00	2,000,000.00

WASHINGTON COUNTY 911 ENHANCED WIRELESS SERVICE

	Code	Description
Fund	2913	911 ENHANCED WIRELESS SERVICE
Function	697	911 ENHANCED WIRELESS SERVICE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0200	PHONE-CENT LNK/GRT PLNS/AM BBAND	6,962.92	12,900.00	7,300.27	8,200.00	8,200.00	8,200.00
2-0206	TEXT 911 REIMBURSABLE FEES	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-1210	MAINTENANCE ON E911 EQUIP	79,229.21	78,739.00	77,552.69	83,879.00	83,879.00	83,879.00
	Operating Expenses Totals	***86,192.13***	***93,639.00***	***84,852.96***	***94,079.00***	***94,079.00***	***94,079.00***
	Capital Outlay						
5-0555	E911 EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0556	E911 SET ASIDE FOR FUTURE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2913-697 911 ENHANCED WIRELESS SERVICE TOTAL		**86,192.13**	**93,639.00**	**84,852.96**	**94,079.00**	**94,079.00**	**94,079.00**
2913 911 ENHANCED WIRELESS SERVICE TOTALS							
	TOTAL EXPENDITURES	86,192.13		84,852.96			
	TOTAL BUDGET OF EXPENDITURES		93,639.00		94,079.00	94,079.00	94,079.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		93,639.00		94,079.00	94,079.00	94,079.00

WASHINGTON COUNTY HI-WAY SAFETY FUND

	Code	Description
Fund	2980	HI-WAY SAFETY FUND
Function	650	HI-WAY SAFETY 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)
	Personal Services						
1-0202	DEPUTY SALARY	1,202.42	0.00	6,449.98	0.00	0.00	0.00
1-0500	OVERTIME	13,174.54	80,000.00	13,344.30	85,000.00	85,000.00	85,000.00
1-0502	HOLIDAY PAY	4,171.75	0.00	5,216.97	0.00	0.00	0.00
1-0901	RETIREMENT	1,582.67	5,000.00	2,122.16	7,650.00	7,650.00	7,650.00
1-1000	SOCIAL SECURITY	1,435.45	5,800.00	1,913.33	6,500.00	6,500.00	6,500.00
	Personal Services Totals	***21,566.83***	***90,800.00***	***29,046.74***	***99,150.00***	***99,150.00***	***99,150.00***
	Supplies and Materials						
3-4001	SELECTIVE ENFORCEMENT	0.00	8,000.00	0.00	8,000.00	8,000.00	8,000.00
	Supplies and Materials Totals	***0.00***	***8,000.00***	***0.00***	***8,000.00***	***8,000.00***	***8,000.00***
2980-650 HI-WAY SAFETY FUND TOTAL		**21,566.83**	**98,800.00**	**29,046.74**	**107,150.00**	**107,150.00**	**107,150.00**

WASHINGTON COUNTY HI-WAY SAFETY FUND

		Code	Description
	Fund	2980	HI-WAY SAFETY FUND
	Function	651	DEPARTMENT NAME NOT FOUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0500	**ERROR** DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	**ERROR** DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	**ERROR** DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2980-651 DEPARTMENT NAME NOT FOUND TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2980 HI-WAY SAFETY FUND TOTALS							
	TOTAL EXPENDITURES	21,566.83		29,046.74			
	TOTAL BUDGET OF EXPENDITURES		98,800.00		107,150.00	107,150.00	107,150.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		98,800.00		107,150.00	107,150.00	107,150.00

WASHINGTON COUNTY JAIL BOND FUND

		Code	Description
	Fund	3300	JAIL BOND FUND
	Function	650	JAIL BOND FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1000	ADMINISTRATIVE EXPENSE	9,638.65	2,000.00	1,200.00	4,000.00	4,000.00	4,000.00
	Operating Expenses Totals	***9,638.65***	***2,000.00***	***1,200.00***	***4,000.00***	***4,000.00***	***4,000.00***
	Debt Service						
6-0100	PRINCIPLE RETIREMENT	1,175,000.00	1,400,000.00	1,190,000.00	1,950,000.00	1,700,000.00	1,700,000.00
6-0200	INTEREST	497,331.90	498,000.00	464,203.70	546,000.00	546,000.00	546,000.00
	Debt Service Totals	***1,672,331.90***	***1,898,000.00***	***1,654,203.70***	***2,496,000.00***	***2,246,000.00***	***2,246,000.00***
3300-650 JAIL BOND FUND TOTAL		**1,681,970.55**	**1,900,000.00**	**1,655,403.70**	**2,500,000.00**	**2,250,000.00**	**2,250,000.00**
3300 JAIL BOND FUND TOTALS							
	TOTAL EXPENDITURES	1,681,970.55		1,655,403.70			
	TOTAL BUDGET OF EXPENDITURES		1,900,000.00		2,500,000.00	2,250,000.00	2,250,000.00
	NECESSARY CASH RESERVE		150,000.00		150,000.00	150,000.00	150,000.00
	TOTAL REQUIREMENTS		2,050,000.00		2,650,000.00	2,400,000.00	2,400,000.00

WASHINGTON COUNTY JAIL CAPITAL PROJECT FUND

	Code	Description
Fuud	4200	JAIL CAPITAL PROJECT FUND
Function	650	JAIL CAPITAL PROJECT 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						
5-0250	JAIL BLDG - CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00
5-1503	ARCHITECT	0.00	0.00	0.00	0.00	0.00	0.00
5-1506	CMAR	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	TRANSFER TO GEN ARCH FEES	0.00	0.00	0.00	0.00	0.00	0.00
7-0300	TRANSFER TO JAIL BOND	325,000.00	6,946.11	6,946.11	500.00	500.00	500.00
	Transfers Out Totals	***325,000.00***	***6,946.11***	***6,946.11***	***500.00***	***500.00***	***500.00***
4200-650 JAIL CAPITAL PROJECT FUND TOTAL		**325,000.00**	**6,946.11**	**6,946.11**	**500.00**	**500.00**	**500.00**
4200 JAIL CAPITAL PROJECT FUND TOTALS							
	TOTAL EXPENDITURES	325,000.00		6,946.11			
	TOTAL BUDGET OF EXPENDITURES		6,946.11		500.00	500.00	500.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		6,946.11		500.00	500.00	500.00

WASHINGTON COUNTY E 911 SYSTEM						Code	Description
					Fund	5907	E 911 SYSTEM
					Function	600	E 911 SYSTEM
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0200	PHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-1210	MAINT ON RADIO & E911	220,636.72	348,950.00	336,449.76	481,040.00	481,040.00	481,040.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISC (MAPS & ADDRESSING)	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***220,636.72***	***348,950.00***	***336,449.76***	***481,040.00***	***481,040.00***	***481,040.00***
	Supplies and Materials						
3-0301	SIGNS & POSTS	1,593.75	4,000.00	2,580.00	4,000.00	4,000.00	4,000.00
3-0302	GREAT PLAINS	0.00	0.00	0.00	0.00	0.00	0.00
3-0304	AMERICAN BROADBAND	0.00	0.00	0.00	0.00	0.00	0.00
3-0305	CENTURY LINK	22,451.88	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***24,045.63***	***4,000.00***	***2,580.00***	***4,000.00***	***4,000.00***	***4,000.00***
	Capital Outlay						
5-0235	INTERGRAPH-RMS UPGRADE	0.00	70,744.00	0.00	50,000.00	50,000.00	50,000.00
5-0500	EQUIPMENT	359,509.90	100,000.00	66,815.24	0.00	0.00	0.00
5-0557	LEASE PURCHASE MOTOROLA RADIOS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***359,509.90***	***170,744.00***	***66,815.24***	***50,000.00***	***50,000.00***	***50,000.00***
5907-600 E 911 SYSTEM TOTAL		**604,192.25**	**523,694.00**	**405,845.00**	**535,040.00**	**535,040.00**	**535,040.00**
5907 E 911 SYSTEM TOTALS							
	TOTAL EXPENDITURES	604,192.25		405,845.00			
	TOTAL BUDGET OF EXPENDITURES		523,694.00		535,040.00	535,040.00	535,040.00
	NECESSARY CASH RESERVE		100,000.00		100,000.00	100,000.00	100,000.00
	TOTAL REQUIREMENTS		623,694.00		635,040.00	635,040.00	635,040.00

WASHINGTON 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	**NET FUND BALANCE**	**2,952,741.28**	**6,171,679.55**	**6,171,679.55**	**5,702,243.99**	**5,702,243.99**	**5,702,243.99**
	Taxes						
300-00	PROPERTY TAXES	11,450,389.47	11,669,470.95	10,925,448.38	13,742,328.71	12,713,555.71	12,713,555.71
304-00	MOTOR VEHICLE TAXES	1,533,784.83	1,200,000.00	1,649,307.77	1,200,000.00	1,265,000.00	1,265,000.00
315-01	SALES TAX STATE SHARE	5.57	0.00	5.51	0.00	0.00	0.00
	Taxes Totals	***12,984,179.87***	***12,869,470.95***	***12,574,761.66***	***14,942,328.71***	***13,978,555.71***	***13,978,555.71***
	Licenses and Permits						
321-01	TRAILER COURT LICENSE	20.00	0.00	25.00	0.00	0.00	0.00
324-02	TOBACCO LICENSES	30.00	0.00	30.00	0.00	0.00	0.00
324-03	BEER AND LIQUOR FEES	1,370.00	0.00	2,110.00	0.00	0.00	0.00
325-01	BUILDING PERMITS	98,321.00	100,000.00	123,912.00	100,000.00	100,000.00	100,000.00
325-02	ELECTRICAL PERMITS	6,110.00	0.00	0.00	0.00	0.00	0.00
325-03	MECHANICAL PERMITS	7,142.00	7,000.00	5,853.00	7,000.00	7,000.00	7,000.00
325-04	PLUMBING PERMITS	7,230.00	8,000.00	8,626.00	8,000.00	8,000.00	8,000.00
325-05	SPECIAL USE & LOTS SPLITS	3,965.00	3,000.00	3,330.00	3,000.00	3,000.00	3,000.00
325-07	PLANNING COMM TRAILER SURETY BONDS	2,000.00	0.00	1,000.00	0.00	0.00	0.00
325-09	CO PLANNING BLDG DEPOSITS	7,250.00	0.00	6,250.00	0.00	0.00	0.00
325-10	EROSION LOT FEE	2,640.00	0.00	1,690.00	0.00	0.00	0.00
	Licenses and Permits Totals	***136,078.00***	***118,000.00***	***152,826.00***	***118,000.00***	***118,000.00***	***118,000.00***
	Intergovernmental Federal						
336-01	DESOTO BEND	3,454.84	2,000.00	0.00	2,000.00	2,000.00	2,000.00
336-02	BOYER CHUTE	3,407.16	2,000.00	0.00	2,000.00	2,000.00	2,000.00
339-07	EMERGENCY MANAGEMENT GRANT	27,325.53	30,000.00	174,737.94	30,000.00	30,000.00	30,000.00
	Intergovernmental Federal Totals	***34,187.53***	***34,000.00***	***174,737.94***	***34,000.00***	***34,000.00***	***34,000.00***
	Intergovernmental State						
341-02	STATE AID	0.00	0.00	120.00	0.00	0.00	0.00
344-01	HOMESTEAD EXEMPTION	332,266.95	0.00	321,818.78	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	913,426.98	0.00	1,005,338.50	0.00	0.00	0.00
345-02	INSURANCE TAX ALLOCATION	73,708.45	50,000.00	77,754.93	50,000.00	50,000.00	50,000.00
345-03	CARLINE TAX ALLOCATION	4,015.40	4,000.00	3,347.42	4,000.00	4,000.00	4,000.00
345-04	AIRLINE TAX	11,602.74	9,000.00	8,702.08	9,000.00	9,000.00	9,000.00
346-01	PRORATE MOTOR VEHICLE	27,224.91	20,000.00	27,302.08	20,000.00	20,000.00	20,000.00
346-05	NAME PLATE CAPACITY TAX	2,961.82	0.00	2,836.07	0.00	0.00	0.00
	Intergovernmental State Totals	***1,365,207.25***	***83,000.00***	***1,447,219.86***	***83,000.00***	***83,000.00***	***83,000.00***
	Other Intergovernmental						
353-00	IN LIEU-BLR HOUSING AUTH	148.82	0.00	0.00	0.00	0.00	0.00
353-01	IN-LIEU-OF-TAX-1957 & PR	579.02	0.00	579.02	0.00	0.00	0.00
353-02	IN-LIEU-OF-TAX-5% GROSS REVENUE	138,333.27	90,000.00	132,836.56	90,000.00	90,000.00	90,000.00
	Other Intergovernmental Totals	***139,061.11***	***90,000.00***	***133,415.58***	***90,000.00***	***90,000.00***	***90,000.00***

WASHINGTON 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 Treasurer						
360-01	DRIVERS LICENSE - FEES	5,780.00	5,000.00	5,513.50	5,000.00	5,000.00	5,000.00
360-02	MOTOR VEHICLE REGISTRATION - FEES	162,414.84	50,000.00	116,193.63	50,000.00	50,000.00	50,000.00
360-05	DISTRESS WARRANT FEES	1,045.00	1,000.00	1,785.00	1,000.00	1,000.00	1,000.00
360-06	TAX SALE FEES	3,285.00	4,000.00	5,719.00	4,000.00	4,000.00	4,000.00
360-07	ADVERTISING FEES	80.00	0.00	140.00	0.00	0.00	0.00
360-09	FILING FEES = POLITICAL CANDIDATES	1,744.61	0.00	0.00	0.00	0.00	0.00
360-11	BOAT REGISTRATION - FEES	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
361-01	HOMESTEAD EX. COMMISSION	18,842.64	0.00	18,878.37	0.00	0.00	0.00
361-02	TAX CREDIT COMMISSION	47,764.68	0.00	54,820.94	0.00	0.00	0.00
361-03	SALES TAX COMMISSION	24,154.12	1,000.00	26,374.80	1,000.00	1,000.00	1,000.00
361-07	BOAT SALES TAX COMMISSION	0.00	600.00	0.00	600.00	600.00	600.00
361-09	NAMEPLATE CAPACITY TAX COMMISSION	150.11	0.00	150.90	0.00	0.00	0.00
361-10	ATV SALES TAX COMMISSION	0.00	400.00	0.00	400.00	400.00	400.00
363-01	PROPERTY TAX COMMISSION	500,907.09	0.00	423,711.45	0.00	0.00	0.00
363-07	MOTOR VEHICLE FEE COMMISSION	48,052.18	40,000.00	51,546.33	40,000.00	40,000.00	40,000.00
	County Treasurer Totals	***814,220.27***	***103,000.00***	***704,833.92***	***103,000.00***	***103,000.00***	***103,000.00***
	County Clerk						
371-01	FILING & RECORDING FEES	82,129.50	100,000.00	95,314.00	100,000.00	100,000.00	100,000.00
371-02	DOCUMENTARY STAMPS	76,943.30	50,000.00	88,094.69	50,000.00	50,000.00	50,000.00
371-03	MICELLANEOUS FEES	3,853.08	4,000.00	4,591.36	4,000.00	4,000.00	4,000.00
371-04	AD FEES - LIQUOR LICENSES	73.61	0.00	75.42	0.00	0.00	0.00
371-05	MARRIAGE LICENSE FEES	2,350.00	2,500.00	2,775.00	2,500.00	2,500.00	2,500.00
371-25	SOLID WASTE HAULERS PERMITS	1,800.00	1,800.00	1,500.00	1,800.00	1,800.00	1,800.00
	County Clerk Totals	***167,149.49***	***158,300.00***	***192,350.47***	***158,300.00***	***158,300.00***	***158,300.00***
	Clerk of the District Court						
380-01	FILING & RECORDING FEES	15,789.20	15,000.00	12,402.06	15,000.00	15,000.00	15,000.00
380-06	CLK OF DIST CT-INTEREST	150.42	0.00	112.17	0.00	0.00	0.00
381-01	FILING FEES	2,740.00	0.00	9,300.00	0.00	0.00	0.00
382-01	DEPT OF WELFARE-REIMB COSTS TITLE 4	51,685.20	30,000.00	34,276.64	30,000.00	30,000.00	30,000.00
	Clerk of the District Court Totals	***70,364.82***	***45,000.00***	***56,090.87***	***45,000.00***	***45,000.00***	***45,000.00***
	County Court						
390-01	COUNTY COURT COST REFUNDS	1,083.60	1,000.00	3,086.00	1,000.00	1,000.00	1,000.00
	County Court Totals	***1,083.60***	***1,000.00***	***3,086.00***	***1,000.00***	***1,000.00***	***1,000.00***
	Election Commissioner						
393-03	ELECTIONS COSTS RECOVERED	8,950.63	6,000.00	14,571.03	6,000.00	6,000.00	6,000.00
	Election Commissioner Totals	***8,950.63***	***6,000.00***	***14,571.03***	***6,000.00***	***6,000.00***	***6,000.00***
	County Sheriff						
395-01	SERVICE FEES	23,471.78	23,000.00	31,722.29	23,000.00	23,000.00	23,000.00

WASHINGTON 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)
395-02	MILEAGE & COSTS REFUND	2,022.57	1,500.00	1,192.64	1,500.00	1,500.00	1,500.00
395-03	LAW ENFORCEMENT SERVICES (CONTRACT)	191,934.74	150,000.00	204,037.42	150,000.00	175,000.00	175,000.00
395-04	BREATH ANALYZER FEES	1,950.00	1,000.00	2,000.00	1,000.00	1,000.00	1,000.00
395-05	REIMBURSEMENT - FEDERAL & CITY PRIS	39,910.00	0.00	0.00	0.00	0.00	0.00
395-06	SHERIFF, MISC	2,461.00	1,000.00	1,954.81	1,000.00	1,000.00	1,000.00
395-08	SALARY REIMB-MILEAGE	17,371.15	0.00	35,433.76	0.00	0.00	0.00
395-10	MOTOR VEHICLE INSPECTION FEES	33,265.00	30,000.00	34,620.00	30,000.00	30,000.00	30,000.00
395-13	HANDGUN APPLICATION FEES	1,420.00	1,000.00	1,170.00	1,000.00	1,000.00	1,000.00
	County Sheriff Totals	***313,806.24***	***207,500.00***	***312,130.92***	***207,500.00***	***232,500.00***	***232,500.00***
	County Attorney						
396-01	FEE - CHECK COLLECTIONS	0.00	0.00	10.00	0.00	0.00	0.00
396-03	REIMB COSTS-DEPT OF WELFARE TITLE 4	46,626.46	0.00	85,038.47	0.00	0.00	0.00
396-04	CHILD SUPPORT INCENTIVE	55,279.12	45,000.00	-3,745.80	45,000.00	45,000.00	45,000.00
396-08	ADULT DIVERSION	650.00	0.00	1,550.00	0.00	0.00	0.00
	County Attorney Totals	***102,555.58***	***45,000.00***	***82,852.67***	***45,000.00***	***45,000.00***	***45,000.00***
	County Jail						
397-05	REIMBURSEMENT-FEDERAL & CTY PRIS	908,966.50	750,000.00	1,014,627.00	900,000.00	900,000.00	900,000.00
397-23	SALE OF TELEPHONE SERVICES	67,788.93	0.00	32,725.11	0.00	0.00	0.00
	County Jail Totals	***976,755.43***	***750,000.00***	***1,047,352.11***	***900,000.00***	***900,000.00***	***900,000.00***
	Other Fees and Miscellaneous						
402-03	EXTENSION SERVICE REVENUE	19.11	0.00	136.14	0.00	0.00	0.00
406-01	FRANCHISE FEES	9,623.52	10,000.00	8,227.07	10,000.00	10,000.00	10,000.00
409-01	PLAT BOOKS	46.73	100.00	196.24	100.00	100.00	100.00
450-02	SALE OF MAPS/PUBLICATIONS,ETC/PHOTO	578.00	300.00	165.50	300.00	300.00	300.00
470-01	OVERLOAD FINES - 25%	3,325.00	1,500.00	1,618.75	1,500.00	1,500.00	1,500.00
474-01	DIST CRT REIMBURSE-ADJOINING CO	23,131.74	15,000.00	23,980.48	15,000.00	15,000.00	15,000.00
490-00	DRAINAGE COMMISSION	2,027.26	800.00	1,778.77	800.00	800.00	800.00
490-04	SPEC ASSM'T-CALH. PAVING	676.34	0.00	134.39	0.00	0.00	0.00
510-01	INTEREST ON INVESTMENTS	415,761.55	100,000.00	455,174.19	100,000.00	100,000.00	100,000.00
510-02	INTEREST CO TREAS - SWEEP ACCT	28,329.49	0.00	0.00	0.00	0.00	0.00
531-02	INSURANCE SETTLEMENTS	30.50	0.00	18,369.64	0.00	0.00	0.00
532-10	JOINT PUBLIC HEARING REIMBURSE	2,969.40	0.00	133.00	0.00	0.00	0.00
533-01	ONE TIME REVENUE	63,025.41	0.00	25,013.07	0.00	0.00	0.00
540-01	MISCELLANEOUS REVENUE	-613.75	0.00	16,096.31	0.00	0.00	0.00
540-02	S.I.D.'S MISC COMMISSION	100,000.00	0.00	-25,000.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***648,930.30***	***127,700.00***	***526,023.55***	***127,700.00***	***127,700.00***	***127,700.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**9,264,881.93**	**9,140,179.55**	**12,668,483.75**	**8,820,743.99**	**8,910,743.99**	**8,910,743.99**
	TOTAL PROPERTY TAXES	**11,450,389.47**	**11,669,470.95**	**10,925,448.38**	**13,742,328.71**	**12,713,555.71**	**12,713,555.71**
	TOTAL REVENUE AVAILABLE	**20,715,271.40**	**20,809,650.50**	**23,593,932.13**	**22,563,072.70**	**21,624,299.70**	**21,624,299.70**

WASHINGTON 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)
	Less: EXPENDITURES	14,544,152.12	19,609,650.50	17,891,688.14			
	BALANCE FORWARD/CASH RESERVE	6,171,119.28	1,200,000.00	5,702,243.99			

***The 2023-2024 Actual Balance Forward/Cash Reserve does not match the 2024-2025 Actual Net Fund Balance

WASHINGTON COUNTY ROAD REVENUE						Code	Description
					Fund	0200	ROAD
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**1,030,643.67**	**1,198,863.72**	**1,198,863.72**	**2,040,110.62**	**2,040,110.62**	**2,040,110.62**
	Intergovernmental Federal						
334-01	FEMA SNOW/FLOOD RELIEF	1,022.27	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***1,022.27***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
346-03	MOTOR VEH FEE RECV FROM STATE	148,710.54	41,136.28	0.00	7,279.38	7,279.38	7,279.38
347-01	HIGHWAY/STREET ALLOCATION	3,108,590.74	2,900,000.00	3,245,128.51	2,250,000.00	2,500,000.00	2,500,000.00
347-02	INCENTIVE PAYMENTS	3,500.00	2,000.00	5,250.00	2,000.00	2,000.00	2,000.00
	Intergovernmental State Totals	***3,260,801.28***	***2,943,136.28***	***3,250,378.51***	***2,259,279.38***	***2,509,279.38***	***2,509,279.38***
	Other Intergovernmental						
351-01	INTERLOCAL GOVERNMENT PAYMENTS	483,062.52	228,000.00	322,840.66	90,610.00	90,610.00	90,610.00
	Other Intergovernmental Totals	***483,062.52***	***228,000.00***	***322,840.66***	***90,610.00***	***90,610.00***	***90,610.00***
	County Treasurer						
361-03	SALES TAX COMMISSION	6,472.30	0.00	7,187.89	0.00	0.00	0.00
	County Treasurer Totals	***6,472.30***	***0.00***	***7,187.89***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
420-00	PATRONAGE DIVIDEND DIESEL TAX REFUN	5,876.00	1,000.00	6,158.00	1,000.00	1,000.00	1,000.00
430-01	SALE OF MATERIALS	28,762.49	9,000.00	27,809.18	9,000.00	9,000.00	9,000.00
530-01	SALE OF SURPLUS PROPERTY-EQUIPMENT	48,890.00	0.00	20,910.00	0.00	0.00	0.00
531-02	INSURANCE REIMBURSEMENT	0.00	0.00	1,622.66	0.00	0.00	0.00
533-01	ONE TIME REVENUE	14,323.54	0.00	26,367.70	0.00	0.00	0.00
540-01	MISC REVENUE	2,212.33	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***100,064.36***	***10,000.00***	***82,867.54***	***10,000.00***	***10,000.00***	***10,000.00***
	Transfers						
590-02	TRANSFER FROM GEN FUND-PROP TAXES	1,750,000.00	5,000,000.00	3,000,000.00	5,250,000.00	5,000,000.00	5,000,000.00
	Transfers Totals	***1,750,000.00***	***5,000,000.00***	***3,000,000.00***	***5,250,000.00***	***5,000,000.00***	***5,000,000.00***
	TOTAL REVENUE AVAILABLE	**6,632,066.40**	**9,380,000.00**	**7,862,138.32**	**9,650,000.00**	**9,650,000.00**	**9,650,000.00**
	Less: EXPENDITURES	**5,433,247.68**	**8,830,000.00**	**5,822,027.70**			
	BALANCE FORWARD/CASH RESERVE	**1,198,818.72**	**550,000.00**	**2,040,110.62**			

*****The 2023-2024 Actual Balance Forward/Cash Reserve does not match the 2024-2025 Actual Net Fund Balance**

WASHINGTON COUNTY HARD SURFACING REVENUE						Code	Description
					Fund	0300	HARD SURFACING
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**1,552,168.34**	**1,855,653.51**	**1,855,653.51**	**178,007.81**	**178,007.81**	**178,007.81**
	Other Fees and Miscellaneous						
510-01	INTEREST ON INVESTMENTS	3,485.17	0.49	877.52	0.19	0.19	0.19
	Other Fees and Miscellaneous Totals	***3,485.17***	***0.49***	***877.52***	***0.19***	***0.19***	***0.19***
	Transfers						
590-02		300,000.00	500,000.00	0.00	500,000.00	500,000.00	500,000.00
	Transfers Totals	***300,000.00***	***500,000.00***	***0.00***	***500,000.00***	***500,000.00***	***500,000.00***
	TOTAL REVENUE AVAILABLE	**1,855,653.51**	**2,355,654.00**	**1,856,531.03**	**678,008.00**	**678,008.00**	**678,008.00**
	Less: EXPENDITURES	**0.00**	**2,355,654.00**	**1,678,523.22**			
	BALANCE FORWARD/CASH RESERVE	**1,855,653.51**	**0.00**	**178,007.81**			

Amended 6/23/2026

WASHINGTON COUNTY EMERGENCY FLOOD RELIEF REVENUE

					Code	Description
				Fund	0600	EMERGENCY FLOOD RELIEF
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**773,993.28**	**893,935.68**	**893,935.68**	**619.76**	**619.76**	**619.76**
	Intergovernmental Federal						
334-01	EMERGENCY FLOOD RELIEF	736,764.36	26,064.32	0.00	0.00	0.00	299,380.24
	Intergovernmental Federal Totals	***736,764.36***	***26,064.32***	***0.00***	***0.00***	***0.00***	***299,380.24***
	Other Fees and Miscellaneous						
533-01	ONE TIME REVENUE	35,274.03	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***35,274.03***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**1,546,031.67**	**920,000.00**	**893,935.68**	**619.76**	**619.76**	**300,000.00**
	Less: EXPENDITURES	**652,095.99**	**920,000.00**	**893,315.92**			
	BALANCE FORWARD/CASH RESERVE	**893,935.68**	**0.00**	**619.76**			

WASHINGTON COUNTY EMERGENCY FLOOD RELIEF REVENUE

		Code	Description
	Fund	0600	EMERGENCY FLOOD RELIEF
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	***773,993.28***	***893,935.68***	***893,935.68***	***619.76***	***619.76***	***619.76***
	Intergovernmental Federal						
334-01	EMERGENCY FLOOD RELIEF	736,764.36	26,064.32	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***736,764.36***	***26,064.32***	***0.00***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
533-01	ONE TIME REVENUE	35,274.03	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***35,274.03***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**1,546,031.67**	**920,000.00**	**893,935.68**	**619.76**	**619.76**	**619.76**
	Less: EXPENDITURES	**652,095.99**	**920,000.00**	**893,315.92**			
	BALANCE FORWARD/CASH RESERVE	**893,935.68**	**0.00**	**619.76**			

WASHINGTON COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM FUND REVENUE

		Code	Description
	Fund	0650	HIGHWAY BRIDGE BUYBACK PROGRAM FUND
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**625,469.54**	**802,045.12**	**802,045.12**	**949,004.47**	**949,004.47**	**949,004.47**
	Intergovernmental State						
347-50	HWY STREET BUYBACK PROGRAM (STP)	176,121.11	105,954.88	165,623.24	145,995.53	145,995.53	145,995.53
347-60	HWY BRIDGE BUYBACK PROGRAM (HBP)	35,472.45	12,000.00	54,429.74	55,000.00	55,000.00	55,000.00
	Intergovernmental State Totals	***211,593.56***	***117,954.88***	***220,052.98***	***200,995.53***	***200,995.53***	***200,995.53***
	TOTAL REVENUE AVAILABLE	**837,063.10**	**920,000.00**	**1,022,098.10**	**1,150,000.00**	**1,150,000.00**	**1,150,000.00**
	Less: EXPENDITURES	**35,017.98**	**920,000.00**	**73,093.63**			
	BALANCE FORWARD/CASH RESERVE	**802,045.12**	**0.00**	**949,004.47**			

WASHINGTON COUNTY ROAD/BRIDGE IMPROVEMENT DIST REVENUE

		Code	Description
	Fund	0802	ROAD/BRIDGE IMPROVEMENT DIST
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**25,190.85**	**52,032.42**	**52,032.42**	**5,800.73**	**5,800.73**	**5,800.73**
	Taxes						
300-00	PROPERTY TAXES	263,133.67	277,000.00	237,279.27	174,000.00	0.00	0.00
	Taxes Totals	***263,133.67***	***277,000.00***	***237,279.27***	***174,000.00***	***0.00***	***0.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	6,830.51	0.00	7,369.26	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	17,264.23	967.58	23,864.72	199.27	199.27	199.27
345-03	CARLINE TAX ALLOCATION	83.91	0.00	77.54	0.00	0.00	0.00
346-01	PRORATE MOTOR VEHICLE	687.46	0.00	568.12	0.00	0.00	0.00
346-05	NAME PLATE CAPACITY TAX	55.98	0.00	67.32	0.00	0.00	0.00
	Intergovernmental State Totals	***24,922.09***	***967.58***	***31,946.96***	***199.27***	***199.27***	***199.27***
	Other Intergovernmental						
353-00	IN LIEU-HOUSING AUTHORITY	4.43	0.00	0.00	0.00	0.00	0.00
353-02	IN-LIEU-OF-TAX 5% GROSS REVENUE	2,614.69	0.00	3,153.28	0.00	0.00	0.00
	Other Intergovernmental Totals	***2,619.12***	***0.00***	***3,153.28***	***0.00***	***0.00***	***0.00***
	County Treasurer						
361-01	HOMESTEAD COMMISSION	-68.31	0.00	-73.70	0.00	0.00	0.00
	County Treasurer Totals	***-68.31***	***0.00***	***-73.70***	***0.00***	***0.00***	***0.00***
	Transfers						
590-01	TRANSFER FROM INHERITANCE TAX	0.00	0.00	0.00	500,000.00	674,000.00	674,000.00
590-02	INTERFUND TRANSFERS	400,000.00	350,000.00	350,000.00	0.00	0.00	0.00
	Transfers Totals	***400,000.00***	***350,000.00***	***350,000.00***	***500,000.00***	***674,000.00***	***674,000.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**452,663.75**	**403,000.00**	**437,058.96**	**506,000.00**	**680,000.00**	**680,000.00**
	TOTAL PROPERTY TAXES	**263,133.67**	**277,000.00**	**237,279.27**	**174,000.00**	**0.00**	**0.00**
	TOTAL REVENUE AVAILABLE	**715,797.42**	**680,000.00**	**674,338.23**	**680,000.00**	**680,000.00**	**680,000.00**
	Less: EXPENDITURES	**663,765.00**	**680,000.00**	**668,537.50**			
	BALANCE FORWARD/CASH RESERVE	**52,032.42**	**0.00**	**5,800.73**			

WASHINGTON COUNTY CO VISITOR'S PROMOTION REVENUE						Code	Description
					Fund	0990	CO 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	NET FUND BALANCE	59,026.47	94,936.43	94,936.43	132,511.82	132,511.82	132,511.82
	Intergovernmental Federal						
331-02	CO VISITORS PROMOTION	55,351.56	5,063.57	54,144.39	4,488.18	4,488.18	4,488.18
	Intergovernmental Federal Totals	*55,351.56*	*5,063.57*	*54,144.39*	*4,488.18*	*4,488.18*	*4,488.18*
	TOTAL REVENUE AVAILABLE	114,378.03	100,000.00	149,080.82	137,000.00	137,000.00	137,000.00
	Less: EXPENDITURES	19,441.60	100,000.00	16,569.00			
	BALANCE FORWARD/CASH RESERVE	94,936.43	0.00	132,511.82			

WASHINGTON COUNTY REGISTER OF DEEDS PRESRV&MAINT FUND REVENUE

					Code	Description
				Fund	1150	REGISTER OF DEEDS PRESR V&MAINT FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**63,684.15**	**66,731.19**	**66,731.19**	**73,233.17**	**73,233.17**	**73,233.17**
	Register of Deeds						
394-01	FILING AND RECORDING FEES	13,112.50	268.81	14,948.00	6,766.83	6,766.83	6,766.83
	Register of Deeds Totals	***13,112.50***	***268.81***	***14,948.00***	***6,766.83***	***6,766.83***	***6,766.83***
	Other Fees and Miscellaneous						
533-01	ONE TIME REVENUE	322.90	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***322.90***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**77,119.55**	**67,000.00**	**81,679.19**	**80,000.00**	**80,000.00**	**80,000.00**
	Less: EXPENDITURES	**10,388.36**	**67,000.00**	**8,446.02**			
	BALANCE FORWARD/CASH RESERVE	**66,731.19**	**0.00**	**73,233.17**			

WASHINGTON COUNTY INSURANCE FUND REVENUE

					Code	Description
				Fund	1275	INSURANCE FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**143,549.09**	**177,934.34**	**177,934.34**	**540,175.44**	**540,175.44**	**540,175.44**
	Other Fees and Miscellaneous						
531-02	INSURANCE REIMBURSEMENT	53,066.04	0.00	138,781.57	0.00	0.00	0.00
531-07	SELF-FUNDED INSURANCE	1,859,856.25	2,072,065.66	1,970,526.65	1,709,824.56	1,709,824.56	1,709,824.56
	Other Fees and Miscellaneous Totals	***1,912,922.29***	***2,072,065.66***	***2,109,308.22***	***1,709,824.56***	***1,709,824.56***	***1,709,824.56***
	TOTAL REVENUE AVAILABLE	**2,056,471.38**	**2,250,000.00**	**2,287,242.56**	**2,250,000.00**	**2,250,000.00**	**2,250,000.00**
	Less: EXPENDITURES	**1,878,537.04**	**2,250,000.00**	**1,747,067.12**			
	BALANCE FORWARD/CASH RESERVE	**177,934.34**	**0.00**	**540,175.44**			

WASHINGTON COUNTY SOLDIERS/SAILORS REVENUE

					Code	Description
				Fund	1900	SOLDIERS/ SAILORS
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**1,803.49**	**1,303.98**	**1,303.98**	**821.98**	**821.98**	**821.98**
	Other Intergovernmental						
353-01	IN-LIEU-OF-TAX-1957/PRIOR	21.98	0.00	21.98	0.00	0.00	0.00
	Other Intergovernmental Totals	***21.98***	***0.00***	***21.98***	***0.00***	***0.00***	***0.00***
	Transfers						
590-01	TRANSFER FROM INHERITANCE TAX	0.00	2,496.02	0.00	3,000.00	3,000.00	3,000.00
590-02	TRANSFERS-INTER-FUNDS	1,978.51	0.00	2,496.02	0.00	0.00	0.00
	Transfers Totals	***1,978.51***	***2,496.02***	***2,496.02***	***3,000.00***	***3,000.00***	***3,000.00***
	TOTAL REVENUE AVAILABLE	**3,803.98**	**3,800.00**	**3,821.98**	**3,821.98**	**3,821.98**	**3,821.98**
	Less: EXPENDITURES	**2,500.00**	**3,800.00**	**3,000.00**			
	BALANCE FORWARD/CASH RESERVE	**1,303.98**	**0.00**	**821.98**			

WASHINGTON COUNTY STOP PROGRAM REVENUE						Code	Description
					Fund	2356	STOP PROGRAM
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	NET FUND BALANCE	30,952.29	39,996.29	39,996.29	19,280.29	19,280.29	19,280.29
	Unknown Type						
560-01	PRE-TRIAL DIVERSION - STOP PROGRAM	9,044.00	3.71	11,284.00	20,719.71	20,719.71	20,719.71
	Unknown Type Totals	*9,044.00*	*3.71*	*11,284.00*	*20,719.71*	*20,719.71*	*20,719.71*
	TOTAL REVENUE AVAILABLE	39,996.29	40,000.00	51,280.29	40,000.00	40,000.00	40,000.00
	Less: EXPENDITURES	0.00	40,000.00	32,000.00			
	BALANCE FORWARD/CASH RESERVE	39,996.29	0.00	19,280.29			

WASHINGTON COUNTY COUNTY DRUG LAW ENFORCEMENT REVENUE

					Code	Description
				Fund	2360	COUNTY DRUG LAW ENFORCEMENT
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	NET FUND BALANCE	100.00	100.00	100.00	100.00	100.00	100.00
	TOTAL REVENUE AVAILABLE	100.00	100.00	100.00	100.00	100.00	100.00
	Less: EXPENDITURES	0.00	100.00	0.00			
	BALANCE FORWARD/CASH RESERVE	100.00	0.00	100.00			

WASHINGTON COUNTY DRUG COURT REVENUE

		Code	Description
	Fund	2390	DRUG COURT
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**34,231.00**	**31,506.42**	**31,506.42**	**28,794.98**	**28,794.98**	**28,794.98**
	Other Fees and Miscellaneous						
474-50	DRUG CRT - OFFENDER DRUG TEST FEE	712.00	7,493.58	474.00	10,205.02	10,205.02	10,205.02
	Other Fees and Miscellaneous Totals	***712.00***	***7,493.58***	***474.00***	***10,205.02***	***10,205.02***	***10,205.02***
	TOTAL REVENUE AVAILABLE	**34,943.00**	**39,000.00**	**31,980.42**	**39,000.00**	**39,000.00**	**39,000.00**
	Less: EXPENDITURES	**3,436.58**	**39,000.00**	**3,185.44**			
	BALANCE FORWARD/CASH RESERVE	**31,506.42**	**0.00**	**28,794.98**			

WASHINGTON COUNTY PUBLIC SAFETY COMMUNICATION PROJECT REVENUE						Code	Description
					Fund	2501	PUBLIC SAFETY COM MUNICATION PROJECT
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**283,322.65**	**254,243.49**	**254,243.49**	**65,367.72**	**65,367.72**	**65,367.72**
	Taxes						
300-00	PROPERTY TAXES	47,282.83	0.00	63.98	0.00	0.00	0.00
	Taxes Totals	***47,282.83***	***0.00***	***63.98***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
344-01	HOMESTEAD	487.25	0.00	-6.06	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	-1.04	0.00	0.00	0.00	0.00	0.00
345-03	CARLINE TAX	8.09	0.00	0.00	0.00	0.00	0.00
346-01	MOTOR VEHICLE PRO RATE	174.45	756.51	0.00	32.28	32.28	32.28
	Intergovernmental State Totals	***668.75***	***756.51***	***-6.06***	***32.28***	***32.28***	***32.28***
	Other Intergovernmental						
353-00	IN LIEU - BLAIR HOUSING	1.63	0.00	0.00	0.00	0.00	0.00
	Other Intergovernmental Totals	***1.63***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	County Treasurer						
361-01	HOMESTEAD COMMISSION	-4.87	0.00	0.06	0.00	0.00	0.00
	County Treasurer Totals	***-4.87***	***0.00***	***0.06***	***0.00***	***0.00***	***0.00***
	Transfers						
590-01	TRANSFER	0.00	0.00	0.00	300,000.00	300,000.00	300,000.00
590-02	TRANSFER	264,000.00	150,000.00	150,000.00	0.00	0.00	0.00
	Transfers Totals	***264,000.00***	***150,000.00***	***150,000.00***	***300,000.00***	***300,000.00***	***300,000.00***
	TOTAL; BALANCE, REVENUE & TRANSFER	**547,988.16**	**405,000.00**	**404,237.49**	**365,400.00**	**365,400.00**	**365,400.00**
	TOTAL PROPERTY TAXES	**47,282.83**	**0.00**	**63.98**	**0.00**	**0.00**	**0.00**
	TOTAL REVENUE AVAILABLE	**595,270.99**	**405,000.00**	**404,301.47**	**365,400.00**	**365,400.00**	**365,400.00**
	Less: EXPENDITURES	**341,027.50**	**405,000.00**	**338,933.75**			
	BALANCE FORWARD/CASH RESERVE	**254,243.49**	**0.00**	**65,367.72**			

WASHINGTON COUNTY FEDERAL & STATE GRANTS REVENUE

					Code	Description
				Fund	2502	FEDERAL & STATE GRANTS
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**42,287.75**	**48,287.75**	**48,287.75**	**43,606.62**	**43,606.62**	**43,606.62**
	Intergovernmental Federal						
339-07	EMERGENCY MANAGEMENT GRANT	6,000.00	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***6,000.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
340-01	SHERIFF GRANT	0.00	212.25	0.00	393.38	393.38	393.38
	Intergovernmental State Totals	***0.00***	***212.25***	***0.00***	***393.38***	***393.38***	***393.38***
	TOTAL REVENUE AVAILABLE	**48,287.75**	**48,500.00**	**48,287.75**	**44,000.00**	**44,000.00**	**44,000.00**
	Less: EXPENDITURES	**0.00**	**48,500.00**	**4,681.13**			
	BALANCE FORWARD/CASH RESERVE	**48,287.75**	**0.00**	**43,606.62**			

WASHINGTON COUNTY JUVENILE SERVICES GRANT REVENUE

		Code	Description
	Fund	2506	JUVENILE SERVICES GRANT
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**19,383.04**	**19,772.63**	**19,772.63**	**14,063.65**	**14,063.65**	**14,063.65**
	Intergovernmental State						
340-01	STATE GRANT	82,447.39	63,672.37	71,212.52	70,000.00	70,200.00	70,200.00
344-01	HOMESTEAD	0.00	0.00	6,734.81	0.00	0.00	0.00
	Intergovernmental State Totals	***82,447.39***	***63,672.37***	***77,947.33***	***70,000.00***	***70,200.00***	***70,200.00***
	County Attorney						
396-07	DIVERSION PROGRAM FEES	2,100.00	3,000.00	1,100.00	2,381.35	2,381.35	2,381.35
	County Attorney Totals	***2,100.00***	***3,000.00***	***1,100.00***	***2,381.35***	***2,381.35***	***2,381.35***
	TOTAL REVENUE AVAILABLE	**103,930.43**	**86,445.00**	**98,819.96**	**86,445.00**	**86,645.00**	**86,645.00**
	Less: EXPENDITURES	**84,157.80**	**86,445.00**	**84,756.31**			
	BALANCE FORWARD/CASH RESERVE	**19,772.63**	**0.00**	**14,063.65**			

WASHINGTON COUNTY COVID AMERICAN RESCUE PLAN FUND REVENUE

					Code	Description
				Fund	2580	COVID AMERICAN RESCUE PLAN FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**2,839,022.30**	**2,213,537.86**	**2,213,537.86**	**704,486.04**	**704,486.04**	**704,486.04**
	Other Fees and Miscellaneous						
510-01		53,255.01	0.00	41,774.54	513.96	513.96	513.96
531-01	JUDGEMENTS & SETTLEMENTS	23,305.00	0.00	0.00	0.00	0.00	0.00
533-01	ONE TIME REVENUE	134,778.70	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***211,338.71***	***0.00***	***41,774.54***	***513.96***	***513.96***	***513.96***
	TOTAL REVENUE AVAILABLE	**3,050,361.01**	**2,213,537.86**	**2,255,312.40**	**705,000.00**	**705,000.00**	**705,000.00**
	Less: EXPENDITURES	**836,823.15**	**2,213,537.86**	**1,550,826.36**			
	BALANCE FORWARD/CASH RESERVE	**2,213,537.86**	**0.00**	**704,486.04**			

WASHINGTON COUNTY LOCAL ASSIST & TRIBAL CONSISTENCY FUND REVENUE

					Code	Description
				Fund	2585	LOCAL ASSIST & TRIBAL CONSISTENCY FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	NET FUND BALANCE	50,000.00	76,063.04	76,063.04	24,166.66	24,166.66	24,166.66
	Intergovernmental Federal						
339-25	AMERICAN RESCUE PLAN ACT	50,000.00	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	*50,000.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
	TOTAL REVENUE AVAILABLE	100,000.00	76,063.04	76,063.04	24,166.66	24,166.66	24,166.66
	Less: EXPENDITURES	23,937.00	76,063.04	51,896.38			
	BALANCE FORWARD/CASH RESERVE	76,063.00	0.00	24,166.66			

WASHINGTON COUNTY INHERITANCE TAX REVENUE

					Code	Description
				Fund	2700	INHERITANCE TAX
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	NET FUND BALANCE	1,858,257.51	1,361,494.38	1,361,494.38	1,263,601.97	1,263,601.97	1,263,601.97
	Taxes						
310-01	INHERITANCE TAXES	1,353,515.38	638,505.62	796,948.33	736,398.03	736,398.03	736,398.03
	Taxes Totals	*1,353,515.38*	*638,505.62*	*796,948.33*	*736,398.03*	*736,398.03*	*736,398.03*
	TOTAL REVENUE AVAILABLE	3,211,772.89	2,000,000.00	2,158,442.71	2,000,000.00	2,000,000.00	2,000,000.00
	Less: EXPENDITURES	1,850,278.51	2,000,000.00	894,840.74			
	BALANCE FORWARD/CASH RESERVE	1,361,494.38	0.00	1,263,601.97			

WASHINGTON COUNTY 911 ENHANCED WIRELESS SERVICE REVENUE

		Code	Description
	Fund	2913	911 ENHANCED WIRELESS SERVICE
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**83,609.21**	**56,440.51**	**56,440.51**	**34,684.65**	**34,684.65**	**34,684.65**
	Intergovernmental State						
349-60	911 ENHANCED WIRELESS SERVICE	57,547.35	37,198.49	63,097.10	59,394.35	59,394.35	59,394.35
	Intergovernmental State Totals	***57,547.35***	***37,198.49***	***63,097.10***	***59,394.35***	***59,394.35***	***59,394.35***
	Other Fees and Miscellaneous						
533-01	911 WIRELESS SVC FUND ONE TIME REVENUE	677.53	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***677.53***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	TRANSFER FROM GEN FUND	31,224.42	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	***31,224.42***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**173,058.51**	**93,639.00**	**119,537.61**	**94,079.00**	**94,079.00**	**94,079.00**
	Less: EXPENDITURES	**86,192.13**	**93,639.00**	**84,852.96**			
	BALANCE FORWARD/CASH RESERVE	**86,866.38**	**0.00**	**34,684.65**			

*****The 2023-2024 Actual Balance Forward/Cash Reserve does not match the 2024-2025 Actual Net Fund Balance**

WASHINGTON COUNTY HI-WAY SAFETY FUND REVENUE

					Code	Description
				Fund	2980	HI-WAY SAFETY FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**506.24**	**4,775.85**	**4,775.85**	**57.89**	**57.89**	**57.89**
	Intergovernmental Federal						
339-01	FEDERAL GRANT	0.00	0.00	17,722.50	0.00	0.00	0.00
	Intergovernmental Federal Totals	***0.00***	***0.00***	***17,722.50***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
340-01	GRANT PROCEEDS	26,051.77	94,024.15	6,606.28	107,092.11	107,092.11	107,092.11
	Intergovernmental State Totals	***26,051.77***	***94,024.15***	***6,606.28***	***107,092.11***	***107,092.11***	***107,092.11***
	TOTAL REVENUE AVAILABLE	**26,558.01**	**98,800.00**	**29,104.63**	**107,150.00**	**107,150.00**	**107,150.00**
	Less: EXPENDITURES	**21,566.83**	**98,800.00**	**29,046.74**			
	BALANCE FORWARD/CASH RESERVE	**4,991.18**	**0.00**	**57.89**			

*****The 2023-2024 Actual Balance Forward/Cash Reserve does not match the 2024-2025 Actual Net Fund Balance**

WASHINGTON COUNTY JAIL BOND FUND REVENUE

					Code	Description
				Fund	3300	JAIL BOND FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**296,101.22**	**512,378.88**	**512,378.88**	**756,804.83**	**756,804.83**	**756,804.83**
	Taxes						
300-00	PROPERTY TAXES	857,856.35	1,503,053.89	1,214,112.23	1,550,000.00	1,600,000.00	1,600,000.00
	Taxes Totals	***857,856.35***	***1,503,053.89***	***1,214,112.23***	***1,550,000.00***	***1,600,000.00***	***1,600,000.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	27,157.97	0.00	39,041.73	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	79,053.21	27,621.12	129,491.64	42,695.17	42,695.17	42,695.17
345-03	CARLINE TAX ALLOC	324.65	0.00	414.37	0.00	0.00	0.00
346-01	MOTOR VEH PRO RATE TAX	1,863.02	0.00	2,817.80	0.00	0.00	0.00
346-05	NAME PLATE CAPACITY TAX	256.33	0.00	365.30	0.00	0.00	0.00
	Intergovernmental State Totals	***108,655.18***	***27,621.12***	***172,130.84***	***42,695.17***	***42,695.17***	***42,695.17***
	Other Intergovernmental						
353-00	IN LIEU BLAIR HOUSING AUTH	8.28	0.00	0.00	0.00	0.00	0.00
	Other Intergovernmental Totals	***8.28***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	County Treasurer						
361-01	HOMESTEAD COMMISSION	-271.60	0.00	-390.42	0.00	0.00	0.00
	County Treasurer Totals	***-271.60***	***0.00***	***-390.42***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
540-01	MISC REVENUE	0.00	0.00	7,030.89	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***7,030.89***	***0.00***	***0.00***	***0.00***
	Transfers						
590-01	TRANSFER FROM INHERITANCE	0.00	0.00	0.00	300,000.00	0.00	0.00
590-02	TRANSFER FROM JAIL FUND/ GENERAL	932,000.00	6,946.11	506,946.11	500.00	500.00	500.00
	Transfers Totals	***932,000.00***	***6,946.11***	***506,946.11***	***300,500.00***	***500.00***	***500.00***
	TOTAL; BALANCE, REVENUE & TRANSFER	**1,336,493.08**	**546,946.11**	**1,198,096.30**	**1,100,000.00**	**800,000.00**	**800,000.00**
	TOTAL PROPERTY TAXES	**857,856.35**	**1,503,053.89**	**1,214,112.23**	**1,550,000.00**	**1,600,000.00**	**1,600,000.00**
	TOTAL REVENUE AVAILABLE	**2,194,349.43**	**2,050,000.00**	**2,412,208.53**	**2,650,000.00**	**2,400,000.00**	**2,400,000.00**
	Less: EXPENDITURES	**1,681,970.55**	**1,900,000.00**	**1,655,403.70**			
	BALANCE FORWARD/CASH RESERVE	**512,378.88**	**150,000.00**	**756,804.83**			

WASHINGTON COUNTY JAIL CAPITAL PROJECT FUND REVENUE

					Code	Description
				Fund	4200	JAIL CAPITAL PROJECT FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**325,335.78**	**6,946.11**	**6,946.11**	**90.52**	**90.52**	**90.52**
	Other Fees and Miscellaneous						
510-01	INTEREST ON INVESTMENTS	6,610.33	0.00	90.52	409.48	409.48	409.48
	Other Fees and Miscellaneous Totals	***6,610.33***	***0.00***	***90.52***	***409.48***	***409.48***	***409.48***
	TOTAL REVENUE AVAILABLE	**331,946.11**	**6,946.11**	**7,036.63**	**500.00**	**500.00**	**500.00**
	Less: EXPENDITURES	**325,000.00**	**6,946.11**	**6,946.11**			
	BALANCE FORWARD/CASH RESERVE	**6,946.11**	**0.00**	**90.52**			

WASHINGTON COUNTY E 911 SYSTEM REVENUE

					Code	Description
				Fund	5907	E 911 SYSTEM
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**136,307.69**	**134,533.88**	**134,533.88**	**153,992.04**	**153,992.04**	**153,992.04**
	Taxes						
300-00	PROPERTY TAXES	284,868.90	388,960.12	348,372.41	380,847.96	380,847.96	380,847.96
	Taxes Totals	***284,868.90***	***388,960.12***	***348,372.41***	***380,847.96***	***380,847.96***	***380,847.96***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	9,332.06	0.00	10,537.55	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	27,302.99	0.00	33,508.12	0.00	0.00	0.00
345-03	CARLINE TAX ALLOC	110.19	0.00	110.20	0.00	0.00	0.00
346-01	MOTOR VEH PRO RATE TAX	601.75	100.00	853.09	100.00	100.00	100.00
346-05	NAME PLATE CAPACITY TAX	88.53	0.00	94.53	0.00	0.00	0.00
	Intergovernmental State Totals	***37,435.52***	***100.00***	***45,103.49***	***100.00***	***100.00***	***100.00***
	Other Intergovernmental						
353-00	IN LIEU-HOUSING AUTHORITY	2.47	0.00	0.00	0.00	0.00	0.00
353-02	IN LIEU-5% GROSS REV	4,134.71	100.00	4,427.48	100.00	100.00	100.00
	Other Intergovernmental Totals	***4,137.18***	***100.00***	***4,427.48***	***100.00***	***100.00***	***100.00***
	County Treasurer						
361-01	HOMESTEAD COMMISSION	-93.32	0.00	-105.40	0.00	0.00	0.00
	County Treasurer Totals	***-93.32***	***0.00***	***-105.40***	***0.00***	***0.00***	***0.00***
	County Sheriff						
395-07	REIMBURSEMENT - JAIL PHONE	1,336.57	0.00	1.00	0.00	0.00	0.00
395-09	911 SURCHARGE	24,696.97	0.00	27,504.18	0.00	0.00	0.00
	County Sheriff Totals	***26,033.54***	***0.00***	***27,505.18***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
409-01	SALE OF E911 MAPS	9.34	0.00	0.00	0.00	0.00	0.00
533-01	ONE TIME REVENUE	27.28	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***36.62***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	CORR FROM 7-2010	219,574.13	0.00	0.00	0.00	0.00	0.00
590-03	TRANSFER FROM INHERITANCE TAX	0.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00
	Transfers Totals	***219,574.13***	***100,000.00***	***0.00***	***100,000.00***	***100,000.00***	***100,000.00***
	TOTAL; BALANCE, REVENUE & TRANSFER	**423,431.36**	**234,733.88**	**211,464.63**	**254,192.04**	**254,192.04**	**254,192.04**
	TOTAL PROPERTY TAXES	**284,868.90**	**388,960.12**	**348,372.41**	**380,847.96**	**380,847.96**	**380,847.96**
	TOTAL REVENUE AVAILABLE	**708,300.26**	**623,694.00**	**559,837.04**	**635,040.00**	**635,040.00**	**635,040.00**
	Less: EXPENDITURES	**604,192.25**	**523,694.00**	**405,845.00**			
	BALANCE FORWARD/CASH RESERVE	**104,108.01**	**100,000.00**	**153,992.04**			

*****The 2023-2024 Actual Balance Forward/Cash Reserve does not match the 2024-2025 Actual Net Fund Balance**

WASHINGTON COUNTY

RESOLUTION OF ADOPTION AND APPROPRIATIONS 2026-7

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 June, 2026.

NOW, THEREFORE, BE IT RESOLVED, by the Board of SUPERVISORS of Washington 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 Washington 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 JUNE, 2026.

COUNTY BOARD

Jan Stewart

WASHINGTON COUNTY, NEBRASKA Seal COUNTY CLERK

ATTEST: Barbara Sullivan
County Clerk

June 23, 2026 Minutes
Washington County Board of Supervisors
Supervisor's Room Courthouse
1555 Colfax Street
Blair, NE 68008

The Washington County Board of Supervisors of Washington County, Nebraska, met in regular session at 3:10 PM on June 23, 2026 in the Supervisor's meeting room at the Courthouse in Blair, Nebraska. Notice of the meeting was given in advance thereof by publication in the Pilot-Tribune. A copy of the proof of publication is on file in the office of the County Clerk. Notice of the meeting was given to the members and a copy of their acknowledgement of the receipt of notice and the agenda are on record at the office of the County Clerk. Availability of the agenda was communicated in the advance notice and in the notice of the members. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Chairman Steve Dethlefs declared the meeting was in session and that the meeting is being recorded. Dethlefs made note that the Open Meetings Law is posted on the door and the west wall.

1. Meeting called to order
Present: Chairman Steve Dethlefs, board members Jon Stewart, Lisa Kramer, Bob Frahm, Mike Mackie, and Steve Kruger. Absent: Kevin Barnhill. Also present: Co Attorney Scott Vander Schaaf, Sheriff Mike Robinson, Co Clerk Barbara Sullivan and Deputy Co Clerk Lori Bensen.

2. Approve agenda
Motion Bob Frahm and second by Lisa Kramer to approve the agenda for June 23, 2026. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

3. Approve minutes for the June 9, 2026 meeting
Motion Lisa Kramer and second by Bob Frahm that the rules be suspended and the minutes of the 6/9/26 meeting be approved but not read for the purpose that all board members were furnished a copy of said minutes prior to this meeting. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

4. Approve Claims
Kruger stated that he would like to reduce the amount of funds transferred from the General to the Road Fund from $1,000,000 to $750,000.
Motion Steve Kruger and second by Mike Mackie that the claims be approved, with the adjustment to Road Fund claim, and the Clerk ordered to issue warrants on the various funds for the same. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

5. Accept correspondence, consider and place on file
Motion Steve Kruger and second by Bob Frahm to accept correspondence from the City of Blair and NDOT and place on file. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

6. Dave Kruger, Hwy Supt: Road Dept update not limited to projects, equipment, and personnel
Kruger displayed photos of work that was performed by the Road Dept over the last 2 weeks and answered questions from board members.

7. Luke Bonkiewicz, NACO: Annual NACO update
Bonkiewicz discussed upcoming NACO events and education opportunities for officials, how to utilize and update the County Profile page on the NACO website, and other NACO benefit services and partners. Bonkiewicz also provided a summary of Washington County's share of property taxes for FY25-26 and provided a legislative update.

8. **3:30** Finance Committee: Public Hearing on amending the 2025-26 budget to increase the Emergency Flood Relief Fund to $300,000 with no changes to the proposed tax request or tax levy. PA- Adopt Resolution 2026-7
Kruger stated that the amendment is needed to allow funds receipted into the Emergency Flood Relief fund to be spent. There are no adjustments to the tax request of levy. There were no comments during the public hearing.

Motion Steve Kruger and second by Mike Mackie to adopt Resolution 2026-7; amending the 2025-26 budget. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

RESOLUTION OF ADOPTION AND APPROPRIATIONS

2026-7

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 of June, 2026.

NOW, THEREFORE, BE IT RESOLVED, by the Board of SUPERVISORS of Washington 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 Washington 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 JUNE, 2026.

WASHINGTON COUNTY BOARD OF SUPERVISORS

8.1. End of budget year transfer of budget authority for departments within the General Fund. PA- adopt Resolution 2026-8
Motion Steve Kruger and second by Bob Frahm to adopt Resolution 2026-8; transferring budget authority for departments within the General Fund. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

RESOLUTION #2026-8

WHEREAS, due to unforeseen circumstances, proposed expenditures exceed budget authority allocated for the Planning Commission, Building & Grounds, County Building, Communications Center, and County Jail offices function in the General Fund Budget, and

WHEREAS, budget authority in the Building Inspector, Sheriff, and the County Miscellaneous budget also office functions of the General Fund Budget, is adequate to allow for a transfer to meet current fiscal year expenditures,

NOW, THEREFORE, BE IT RESOLVED, that an additional three hundred dollars ($300.00) of budget authority is hereby allocated to the Planning Commission office function 608 from the Building Inspector office function 609, and

BE IT FURTHER RESOLVED, that an additional seventy-five hundred dollars ($7,500.00) of budget authority is hereby allocated to the Communications office function 653 from the County Sheriff's office function 651, and

BE IT FURTHER RESOLVED, that an additional seven thousand dollars ($7,000.00) of budget authority is hereby allocated to the Building & Grounds function 641 from the Miscellaneous function 970.

BE IT FURTHER RESOLVED, that an additional eighteen thousand nine hundred fifty dollars ($18,950.00) of budget authority is hereby allocated to the County Building function 649 from the Miscellaneous function 970, and

BE IT FURTHER RESOLVED that an additional two hundred seventy-six thousand and fifty dollars ($276,050.00) of budget authority is hereby allocated to the County Jail function 671 from the Miscellaneous function 970.

Dated this 23rd day of June 2026.
WASHINGTON COUNTY BOARD OF SUPERVISORS

9. Ryan Sullivan, Washington County Planning and Zoning:

9.1. Public Hearing for Paul Ruwe. Lot Split and Rezone request for the East 1/2 of the Southwest 1/4 in Section 14, Township 19, Range 9. General location is 24741 County Rd P10, Arlington. D/PA
Sullivan went through the request and stated that the Planning Commission voted 7-0 in favor of recommending approval. There were no comments during the public hearing.
Motion Steve Kruger and second by Mike Mackie to approve Lot Split and Rezone as presented. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

RESOLUTION No. 2026-09

WHEREAS, Paul Ruwe has requested approval of a lot split for part of the East Half of the Southwest Quarter of Section 14, Township 19 North, Range 9 East of the 6th P.M; and

WHEREAS, the Washington County Planning Commission has recommended approval of the lot split as requested; and

WHEREAS, the Washington County Board of Supervisors has approved the requested lot split; and

WHEREAS, the Washington County Subdivision Regulations state that all lot splits shall be zoned A-LSR;

NOW, THEREFORE, BE IT RESOLVED by the Washington County Board of Supervisors that the following described parcel be rezoned from A-1 to A-LSR:

A tract of land lying in part of the East Half of the Southwest Quarter of Section 14, Township 19 North, Range 9 East of the 6th P.M., Washington County, Nebraska, containing 6.27 acres, more or less, more particularly described as follows:

Beginning at the Northwest corner of the East Half of the Southwest Quarter and assuming the North line of the East Half of the Southwest Quarter to bear North 90°-00'-00" East; thence South 0°-01'-24" East along the West line of the East Half of the Southwest Quarter a distance of 1384.60 feet; thence South 78°-53'-29" East a distance of 161.61 feet; thence North 88°-59'-51" East a distance of 236.82 feet; thence North 47°-44'54" East a distance of 171.59 feet; thence North 25°-22'-32" West a distance of 351.55 feet; thence North 78°-05'-24" West a distance of 226.78 feet; thence North 0°-01'-34" West a distance of 223.91 feet; thence South 89°-58'-36" West a distance of 107.99 feet; thence North 0°-55'-29" East a distance of 708.01 feet to the North line of the East Half of the Southwest Quarter; thence south 90°-00'-00" West along the North line of the East Half of the Southwest Quarter a distance of 53.72 feet to the Northwest corner of the East Half of the Southwest Quarter and also the point of beginning.

This resolution shall be effective upon the filing of the Lot Split survey with the Washington County Register of Deeds.

PASSED AND ADOPTED this 23rd day of June, 2026.

Steve Dethlefs
Board of Supervisors Chairman

Attest: Barbara Sullivan
County Clerk

9.2. Public Hearing for Terry Rasmussen, c/o Chris Reimers. Request for application of corn milling biosolids on West 1/2 of the Northeast 1/4 in Section 18, Township 19, Range 10. General location is Co Rd P10 and Co Rd P11. D/PA
Sullivan went through the request and Staff Report. Planning Commission voted 7-0 in favor of recommending approval. Chris Reimers spoke on behalf of the applicant and answered questions from board members. There were no comments during the public hearing.
Motion Steve Kruger and second by Mike Mackie to approve as presented. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Nay, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

9.3. Public Hearing for Trevor O'Dell. Request text amendment to add Industrial Equipment Maintenance and Repair as a conditional use in the I-1 zoning district. D/PA
Sullivan stated that the request is for a specific use not already listed in the land use matrix and defined in zoning regulations and that the Planning Commission voted 7-0 in favor of recommending this amendment be requested as a conditional use in the I-1 zoning district. Applicant Trevor O'Dell spoke and answered questions. There were no comments during the public hearing.

Motion Steve Kruger and second by Mike Mackie to approve the text amendment as presented. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

9.4. Public Hearing for Trevor O'Dell. Requests CUP for industrial equipment repair on property. Request two parcels be rezoned from A-1 to I-1 as required for this land use. Parcels involved are Tax Lots 67 and 78 in Section 27, Township 18, Range 12. General location 7989 County Road P26, Fort Calhoun. D/PA
Sullivan gave a detailed report and outlined the conditions recommended by the Planning Commission. Applicant Trevor O'Dell addressed the board and answered questions. Mike Anderson spoke during the public hearing.
Motion Lisa Kramer and second by Bob Frahm to approve the CUP and rezone with conditions as presented by staff. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

10. Comments from public: Mike Anderson spoke.

11. Committee Reports: Personnel Committee is meeting with the FOP to get the new contract finalized. The Tech Committee stated that Turnkey made a recommendation to add cloud storage for individual PCs due to back-up storage limits. Turnkey quoted $10 per unit per month. The Six-pack Committee met to discuss drafting a proposal that would address data centers, solar and wind farms.

12. Closed session: for the purpose of discussing attorney client privileged information, attorney client privileged information regarding current, potential, imminent threat of litigation, and contract negotiations involving Washington County. D/PA. There were no items for a closed session.

13. Motion to adjourn meeting
Motion Mike Mackie and second by Lisa Kramer to adjourn from the Board of Supervisors meeting at 4:28 p.m. Motion Carried.
Barnhill: Absent, Dethlefs: Aye, Frahm: Aye, Kramer: Aye, Kruger: Aye, Mackie: Aye, Stewart: Aye

CLAIMS:

GENERAL		
EMPLOYEES	Payroll 6-19-26	$292,515.93
AMERITAS	Retirement	$22,116.22
BCBS-HLTH	Health	$70,842.35
WCB	H.S.A	$10,272.70
BCBS-HLTH	Life-Dental-Vision	$798.38
WCB	FICA/MEDI	$21,264.83
B ABRAHAM	Mileage	$98.17
T ALEXANDER	Supp Reimb	$24.31
M ANDERSON	Mileage	$149.33
C BILAU	Mileage	$2.74
BLACK HILLS	Svc.	$926.63
BLAIR ACE HRDWRE	Supp	$83.69
A BORDERS	Mileage & Training	$164.34
BROADVOICE	Svc.	$189.14
BUTCH'S SNDWCH SHOP	Supp.	$118.70
CAVANAUGH	Svc.	$3,250
CERRIS	Svc/Repairs	$18,802.45
CITY OF BLAIR	Library cards	$1,400
CITY OF FT CALHOUN	Patrol Lease	$50
CLRK OF DSTRCT CRT	Fee's	$255
COBBLESTONE INN	Lodging	$330
BLAIR BAKERY	Supplies	$36.45

CUBBY'S	Fuel	$2,257.74
DICK'S ELECTRIC CO	Repairs	$1,110.22
DOUGLAS CNTY CRT	Fee's	$3
DOUGLAS CNTY SHRF	Fee's	$10.26
W DUNN	Svc.	$9,166.67
DWS	Svc.Repairs	$6,605
EAKES	Supplies/Svc.	$1,798.62
ENTERPRISE	Media	$1,966.96
FT CALHOUN WOMANS'S CLUB	Library donation	$1,000
FUCHS WORKS	Svc.	$1,400
JOHNSON, PEKNY LAW	Svc.	$3,500
GRT AMERICA FINANCIAL	Fee's	$32.10
GREAT PLAINS UNFORMS	Svc	$1,112.45
K HARTZELL	Mileage	$44.80
HERMAN CEMETERY	Donation	$800
HILLYARD	Supplies	$1,985.70
G HOEGERMEYER	Mileage	$199
HOLIDAY INN	Lodging	$239.90
HOMETOWN	Svc.	$262.11
INFOSAFE SHRED	Svc.	$210
JURY MEMBERS	Fee/mileage	$698.95
G LAMBRECHT	Mileage	$260.21
E LAUTRUP	Mileage	$409.63
M MATHIESEN	Mileage	$233.61
J MCBRIDE	Mileage	$41.40
J MCNEIL	Svc.	$3,250
MENARDS	Supplies	$69.01
K MEYER	Uniform Allow	$600
MIPS	Supplies	$68
NACO	Training	$175
NE DHHS	Svc.	$189
NE LAW ENFORCEMENT	Training	$175
NE NOTARY ASSOC	Svc.	$161
NEUC FUND	Unemployment	$3,540
ODP BUSINESS	Supplies	$102.12
OFFICE DEPOT	Supplies	$398.78
R OLSEN	Reimb	$283.50
OPPD	Svc.	$654.35
S PAULSEN	Reimb	$326.25
PHYSICIANS LAB	Svc.	$1,035
PITNEY BOWES	Svc.	$942.63
PITNEY BOWES	Postage	$9,200
C POULSEN	Svc.	$2,516.25
QUILL CORP	Supplies	$1,179.08
RADIOLOGY CONSULTANTS	Svc.	$34
ROADS DEPARTMENT	Transfer	$750,000
SARPY CNTY SHERIFF	Fee's	$20.58
M SCHUTT	Mileage	$19.44

J SHANER	Mileage	$26.51
B SULLIVAN	Mileage	$288
SUMMIT FOOD	Svc.	$5,007.43
D TAYLOR	Mileage	$116.10
C TIMMERMIER	Mileage	$33.63
TURNKEY	Svc.	$770.21
U.S. BANK	Svc	$2,104.86
UNL FINANCE & PERSONNEL	Salary	$2,176
US BANK	Svc.	$241.17
VERIZON	Svc.	$39.93
VERIZON	Svc.	$40.01
VERIZON	Svc.	$39.91
VERIZON	Svc.	$1,699.28
VILLAGE OF ARLINGTON	Patrol Lease	$50
D VOLENEC	Uniform Allow	$587.43
WAKEFIELD TOWING	Svc.	$214
WALGREENS	Supplies	$300
WAYNE CNTY SHERIFF	Fee's	$65
ROADS		
EMPLOYEES	Payroll 6-19-26	$62,490.40
AMERITAS	Retirement	$4,218.06
BCBS-HEALTH	Health	$16,000.43
WCB	H.S.A	$2,062.50
BCBS-HEALTH	Life-Dental-Vision	$316.67
WCB	FICA/MEDI	$4,602.12
AMERICAN TEXTILE	Supplies	$539.29
B'S ENTERPRISE	Svc	$47,859
BARCO MUNICIPAL	Supplies	$4,729
BOMGAARS	Supplies	$688.91
BOWMAN	Svc.	$1,904.70
CARQUEST	Supplies	$109.28
FNB	Supplies	$670.64
FNB	Supplies	$240.10
GREAT PLAINS	Svc.	$135.95
HI-LINE	Supplies	$892.57
HTC ENTERPRISES,	Equipment	$11,354.40
HUSKER STEEL	Supplies	$11,324.80
JOHN DEERE CRDT	Equipment	$28,000.29
KNUDSEN OIL	Fuel	$6,174.25
MEDICAL ENTERPRISES	Supplies	$6.25
MO VALLEY TIRES	Svc.	$28
MURPHY TRACTOR	Supplies	$16,675
NE IA SUPPLY COMPANY	Fuel	$12,426.70
NMC EXCHANGE	Supplies	$962.64
SHOTWELL	Svc.	$34.95
SID DILLON	Repairs	$1,637.27
SUMMIT FIRE	Svc.	$1,566.51

WELDON PARTS	Parts	$416.16
EMERGENCY FLOOD		
BLUFF AGGREGATE	Gravel/Borrow	$24,764.33
BRAKKAN TRUCKING	Gravel/Borrow	$6,129.15
DALE R JOHNSON	Gravel/Borrow	$28,654.73
LYMAN-RICHEY	Gravel/Borrow	$4,081.84
REGISTER OF DEEDS		
WCB	Supplies	$174.22
INSURANCE FUND		
WCB	Healthcare	$44,115.46
JUVENILE SERVICES		
EMPLOYEES	Payroll 6-19-26	$2,310
AMERITAS	Retirement	$155.93
BCBS-HEALTH	Health	$568.59
WCB	H.S.A	$93.75
BCBS-HEALTH	Life-Dental-Vision	$13.65
WCB	FICA/MEDI	$175.43
VISA	Supplies	$128.48
VERIZON	Svc.	$39.93
ARPA		
BOWMAN	Svc.	$4,900
LACTF		
M LOFTIS	4th Qtr	$775
E 911 SYSTEM		
DICK'S ELE	Repairs	$2,310
MOTOROLA	Svc.	$8,759.38
ONENECK IT	Svc.	$25,230.84

Attest: Barbara Sullivan
Washington County Clerk

Steve Dethlefs, Chairman
Washington County Board of Supervisors

I, Barbara Sullivan, County Clerk, in and for Washington County, Blair, Nebraska, do hereby certify that the foregoing proceedings took place during the June 23, 2026 Washington County Board of Supervisors.

Barbara Sullivan, Washington County Clerk

Affidavit of Publication

WASHINGTON COUNTY

NOTICE OF BUDGET AMENDMENT HEARING

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 13-513 that the Washington County Board will meet on the 23rd day of June 2026 at 9:30 o'clock PM at 1555 Cedar St Blair, NE 68008, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to amending the budget which was originally adopted on the 9th day of September 2025. Due to unforeseen circumstances, actual expenses for the current financial year will exceed budgeted expenditures unless the current fiscal year budget of expenditures is revised. Amount Needed: $280,561.24. Purpose of amending the budget: due to a clerical error the revenue and expenditures in the Emergency Flood Relief Fund need to be adjusted to reflect funds received by FEMA. The originally adopted budget of expenditures cannot be reduced during the remainder of the current fiscal year to meet the need for additional money because of funds already available for current year expenditure. There are no changes to the tax request or levy. The budget detail is available at the office of the Clerk during business hours.

County Clerk

Summary of Proposed Revised Budget

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	14,544,152.12	17,891,688.14	20,424,299.70	1,200,000.00	3,970,743.99	12,733,555.71	Total Personal and Real Property Tax Required for Bonds
ROAD	5,433,247.68	5,822,027.78	9,100,000.00	550,000.00	9,650,000.00	0.00	
HARD SURFACING	0.00	1,878,523.22	678,058.00	0.00	678,058.00	0.00	
EMERGENCY FLOOD RELIEF	652,095.99	993,315.92	300,000.00	0.00	300,000.00	0.00	
HIGHWAY BRIDGE BUYBACK PROGRAM	35,017.98	73,093.63	1,150,000.00	0.00	1,150,000.00	0.00	
ROAD/BRIDGE IMPROVEMENT DIST	663,765.00	668,537.50	680,000.00	0.00	680,000.00	0.00	$1,680,000.00
CO VISITOR'S PROMOTION	15,441.60	16,569.00	137,000.00	0.00	137,000.00	0.00	
REGISTER OF DEEDS PRESERVAMENT	10,386.36	8,446.02	80,000.00	0.00	80,000.00	0.00	
INSURANCE FUND	1,878,537.04	1,747,067.12	2,250,000.00	0.00	2,250,000.00	0.00	Total Personal and Real Property Requirement Tax for ALL Other Purposes
SOLDIERS/SAILORS	2,500.00	3,000.00	3,821.98	0.00	3,821.98	0.00	
STOP PROGRAM	0.00	32,000.00	40,000.00	0.00	40,000.00	0.00	
COUNTY DRUG LAW ENFORCEMENT	0.00	0.00	100.00	0.00	100.00	0.00	
DRUG COURT	3,436.56	3,185.44	39,000.00	0.00	39,000.00	0.00	
PUBLIC SAFETY COMMUNICATION	341,027.50	338,933.75	365,400.00	0.00	365,400.00	0.00	$13,094,405.67
FEDERAL & STATE GRANTS	0.00	4,681.13	44,000.00	0.00	44,000.00	0.00	
JUVENILE SERVICES GRANT	84,157.60	84,756.31	86,645.00	0.00	86,645.00	0.00	
COVID AMERICAN RESCUE PLAN FUND	638,223.15	1,550,226.36	705,000.00	0.00	705,000.00	0.00	
LOCAL ASSIST & TRIBAL CONSISTENCY	23,937.00	51,256.33	24,156.56	0.00	24,156.56	0.00	
INHERITANCE TAX	1,850,276.51	894,849.74	2,000,000.00	0.00	2,000,000.00	0.00	
911 ENHANCED WIRELESS SERVICE	86,192.13	84,852.96	94,079.00	0.00	94,079.00	0.00	
HI-WAY SAFETY FUND	21,566.83	29,046.74	107,150.00	0.00	107,150.00	0.00	
JAIL BOND FUND	1,681,970.55	1,555,403.70	2,250,000.00	150,000.00	500,000.00	1,500,000.00	
JAIL CAPITAL PROJECT FUND	325,000.00	6,948.11	500.00	0.00	500.00	0.00	
E 911 SYSTEM	654,192.25	495,845.00	535,040.00	100,000.00	254,192.04	380,847.96	
GRAND TOTAL	29,057,728.07	38,945,482.87	41,094,210.24	2,000,000.00	28,399,806.57	14,694,403.67	
Unused Property Tax Request Authority available for next year						735.66	

Summary of Originally Adopted Budget

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	14,544,152.12	17,891,688.14	20,424,299.70	1,200,000.00	3,970,743.99	12,733,555.71	Total Personal and Real Property Tax Required for Bonds
ROAD	5,433,247.68	5,822,027.78	9,100,000.00	550,000.00	9,650,000.00	0.00	
HARD SURFACING	0.00	1,878,523.22	678,058.00	0.00	678,058.00	0.00	
EMERGENCY FLOOD RELIEF	652,095.99	993,315.92	619.76	0.00	619.76	0.00	
HIGHWAY BRIDGE BUYBACK PROGRAM	35,017.98	73,093.63	1,150,000.00	0.00	1,150,000.00	0.00	
ROAD/BRIDGE IMPROVEMENT DIST	663,765.00	668,537.50	680,000.00	0.00	680,000.00	0.00	$1,680,000.00
CO VISITOR'S PROMOTION	15,441.60	16,569.00	137,000.00	0.00	137,000.00	0.00	
REGISTER OF DEEDS PRESERVAMENT	10,386.36	8,446.02	80,000.00	0.00	80,000.00	0.00	
INSURANCE FUND	1,878,537.04	1,747,067.12	2,250,000.00	0.00	2,250,000.00	0.00	Total Personal and Real Property Requirement Tax for ALL Other Purposes
SOLDIERS/SAILORS	2,500.00	3,000.00	3,821.98	0.00	3,821.98	0.00	
STOP PROGRAM	0.00	32,000.00	40,000.00	0.00	40,000.00	0.00	
COUNTY DRUG LAW ENFORCEMENT	0.00	0.00	100.00	0.00	100.00	0.00	
DRUG COURT	3,436.56	3,185.44	39,000.00	0.00	39,000.00	0.00	
PUBLIC SAFETY COMMUNICATION	341,027.50	338,933.75	365,400.00	0.00	365,400.00	0.00	$13,094,405.67
FEDERAL & STATE GRANTS	0.00	4,681.13	44,000.00	0.00	44,000.00	0.00	
JUVENILE SERVICES GRANT	84,157.60	84,756.31	86,645.00	0.00	86,645.00	0.00	
COVID AMERICAN RESCUE PLAN FUND	638,223.15	1,550,226.36	705,000.00	0.00	705,000.00	0.00	
LOCAL ASSIST & TRIBAL CONSISTENCY	23,937.00	51,256.33	24,156.56	0.00	24,156.56	0.00	
INHERITANCE TAX	1,850,276.51	894,849.74	2,000,000.00	0.00	2,000,000.00	0.00	
911 ENHANCED WIRELESS SERVICE	86,192.13	84,852.96	94,079.00	0.00	94,079.00	0.00	
HI-WAY SAFETY FUND	21,566.83	29,046.74	107,150.00	0.00	107,150.00	0.00	
JAIL BOND FUND	1,681,970.55	1,555,403.70	2,250,000.00	150,000.00	500,000.00	1,500,000.00	
JAIL CAPITAL PROJECT FUND	325,000.00	6,948.11	500.00	0.00	500.00	0.00	
E 911 SYSTEM	654,192.25	495,845.00	535,040.00	100,000.00	254,192.04	380,847.96	
GRAND TOTAL	29,057,728.07	33,945,482.87	41,794,830.10	2,000,000.00	28,100,426.43	14,694,403.67	
Unused Property Tax Request Authority available for next year						735.66	

SINCE 1869

WASHINGTON COUNTY

Enterprise