2025-2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF

WHEELER COUNTY

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

Contact Information
Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509 **Telephone:** (402) 471-2111 **FAX:** (402) 471-3301 **Website:** auditors.nebraska.gov **Questions - E-Mail: Jeff.Schreier@nebraska.gov**

Submission Information
Adopted Budget Due by 9-30-2025
1. Auditor of Public Accounts -Electronically or by mail auditors.nebraska.gov
2. County Board (SEC. 13-508), C/O County Clerk

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund		2,259,493.00	2,259,493.00
Courthouse Fund		10,000.00	10,000.00
			-
			-
			-
			-
			-
			-
			-
Total All Funds	-	2,269,493.00	2,269,493.00

AUDITOR OF PUBLIC ACCOUNTS RECEIVED OCT 06 2025 STATE OF NEBRASKA

Report of Joint Public Agency & Interlocal Agreements

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

[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*

SEE ACCOUNTANTS' COMPILATION REPORT

Total Certified Valuation $ 852,734,281

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

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	500,000.00
Interest	3,500.00
Total Bonded Indebtedness	503,500.00

WHEELER COUNTY

BUDGET MESSAGE

Pursuant to the Uniform Budget Act and all legislative bills affecting County budgets, the amounts in this budget for each office, department, activity or expending agency for fiscal year 2025-26 were carefully reviewed and checked by the County Board of Commissioners of Wheeler County, Nebraska. Careful consideration was given for the needs of expending agencies and any adjustments made were necessary for any purpose for which povision was made in the budget. The budget as adopted by the Board of Commissioners appropriates the amounts in the budget for several departments, office activities and funds of the County as contemplated and set for in the budget. Only one County office maintains a petty cash fund. The County Court has a petty cash account which maintains a $50 balance.

Chairperson of County Board

SEE ACCOUNTANTS'
COMPILATION REPORT

WHEELER COUNTY

RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2025, to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the County Board on the 24th day of September, 2025.

NOW, THEREFORE, BE IT RESOLVED, by the Board of (COMMISSIONERS or SUPERVISORS) of WHEELER 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 WHEELER 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 24TH DAY OF SEPTEMBER, 2025.

COUNTY BOARD	

SEE ACCOUNTANTS'
COMPILATION REPORT

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Wheeler County**
ADDRESS	**PO Box 127**
CITY & ZIP CODE	**Bartlett, NE 68622**
TELEPHONE	**308/-654-3235**
WEBSITE	

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Travis Heinz	Cara Snider	Charles L Abel, CPA
TITLE /FIRM NAME	Chairperson	County Clerk	Lammers, Abel & Kaps, CPA's, PC
TELEPHONE	308-750-6316	308-654-3235	308-728-3015
EMAIL ADDRESS		clerk@wheelercountyne.gov	slachuck@frontiernet.net

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

WHEELER COUNTY
SUMMARY OF ALL FUNDS

	Actual 2023-2024 (Column 1)	Actual 2024-2025 (Column 2)	Proposed 2025-2026 (Column 3)	Adopted 2025-2026 (Column 4)
Disbursements and Transfers:				
Operating	2,730,348.00	2,936,428.00	3,486,680.00	3,486,680.00
Capital Outlay	177,096.00	297,966.00	2,100,840.00	2,100,840.00
Debt Service	3,500.00	3,500.00	505,500.00	505,500.00
Transfers Out *(Must agree to Transfers In Below)*	1,078,977.00	1,527,279.00	2,762,840.00	2,762,840.00
Total Disbursements and Transfers	**3,989,921.00**	**4,765,173.00**	**8,855,860.00**	**8,855,860.00**
Balance, Receipts and Transfers:				
Net Fund Balance	3,083,979.00	3,268,741.00	3,210,374.00	3,210,374.00
Intergovernmental Federal	47,100.00	52,686.00	48,261.00	48,261.00
Intergovernmental State	961,789.00	1,042,646.00	741,327.00	741,327.00
Intergovernmental Local	442,261.00	440,874.00	193,139.00	193,139.00
Personal and Real Property Taxes	1,644,556.00	1,643,321.00	2,269,493.00	2,269,493.00
Transfers In *(Must agree to Transfers Out Above)*	1,078,977.00	1,527,279.00	2,762,840.00	2,762,840.00
Total Resources Available	7,258,662.00	7,975,547.00	9,225,434.00	9,225,434.00
Balance Forward/Cash Reserve	**3,268,741.00**	**3,210,374.00**	**369,574.00**	**369,574.00**
Cash Reserve Percentage				9%

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

Validation Messages (MUST be corrected prior to submission to State Auditor):

1 OK
2 OK
3 OK
4 OK
5 OK
6 OK
7 OK
8 OK
9 OK

SEE ACCOUNTANTS' COMPILATION REPORT

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

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	1,135,043.00	1,311,794.00	-	2,762,840.00	5,209,677.00
Public Safety - Law Enforcement	388,962.00	10,500.00	-	-	399,462.00
Public Safety - Other					-
Public Works - Highways & Roads	1,940,075.00	778,046.00	505,500.00	-	3,223,621.00
Public Works - Other					-
Public Health & Social Services	22,600.00	500.00	-	-	23,100.00
Culture and Recreation					-
Community Development					-
Miscellaneous					-
Business-type Activities:					
Airport					-
Nursing Home					-
Hospital					-
Historical Society					-
Solid Waste					-
Museum					-
Other					-
Total Disbursements & Transfers	3,486,680.00	2,100,840.00	505,500.00	2,762,840.00	**8,855,860.00**

NOTE: Total Disbursements must agree to Fund Summary Page

* **Operating** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

** **Other** should include Judgments, Transfers, and Transfers of Surplus Fees.

SEE ACCOUNTANTS' COMPILATION REPORT

PROPERTY TAX GROWTH LIMITATION ACT (§§ 13-3401 - 13-1308)

WHEELER 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)	$ 1,975,261.00	
Less: Prior Year Exceptions Utilized *(Will all be zero for 2025-2026 budget because first year of new cap)*			
Approved Bonds *(prior year line 16)*	(2)	-	
Emergency Response *(prior year line 17)*	(3)	-	
Public Safety Services *(prior year line 18)*	(4)	-	
County Attorneys *(prior year line 19)*	(5)	-	
County Public Defenders *(prior year line 20)*	(6)	-	
Response to Public Safety Threat *(prior year line 21)*	(7)	-	
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-	
Voter Approved Increase *(prior year line 23)*	(9)	-	
Unused authority used in the prior year *(prior year line 24)*	(10)	-	
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	-	
Preliminary Property Tax Request Authority (line 1 - line 11)		(12)	**1,975,261.00**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue)			1,975,527.00
See instructions below for where to find this amount			(13)
Growth Percentage per County Assessor			
1,942,665.00 / 742,180,391.00 =		0.26%	
2025 Growth Value / 2024 Total Valuation		(14a)	5,170.96
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)			Increase due to Growth (14)
Inflation Percentage		5.17%	
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)		(15a)	102,134.75
			Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:			
Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))*	(16)	-	
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-	
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	187,000.00	
County Attorneys	(19)	-	
County Public Defenders	(20)	-	
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-	
Support of an interlocal agreement relating to public safety	(22)	-	
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-	
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	-	
Total Exceptions Utilized *(Total lines 16 thru 24)*		(25)	**187,000.00**
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*		(26)	**2,269,566.71**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*		(27)	2,269,493.00
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*		(28)	**73.71**

SEE ACCOUNTANTS' COMPILATION REPORT

Computation Form

WHEELER COUNTY
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 824.94
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	-
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	73.71
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	898.65

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

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

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

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

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

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
County Sheriff	$ 187,000.00
	-
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception *(must agree to Computation Form, line 18)*	**187,000.00**

SEE ACCOUNTANTS COMPILATION REPORT

WHEELER COUNTY

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) $ 1,975,261.00
*(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*

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

Real Growth Percentage Increase

1,942,665 (2025 Real Growth Value per Assessor) / 742,180,391 (Prior Year Total Real Property Valuation per Assessor) = 0.26 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.26 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 44,640.90

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 2,019,901.90**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) $ 2,269,493.00
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

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 information to the County Asessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

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

SEE ACCOUNTANTS'
COMPILATION REPORT

WHEELER COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	*(Column B)*	*(Column C)*	*(Column D)*	*(Column E)*	*(Column F)*
Countywide Entities					
County	2,269,493.00	-	852,734,281	0.266143	0.000000
Ag. Society	44,106.00	-	852,734,281	0.005172	0.000000
Historical Society	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.271315	

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

County levy limit		0.450000
County property taxes designated for interlocal agreements	100,182	0.011748
Other entities property taxes designated for interlocal agreements	-	0.000000
Total County Levy Authority (Cannot exceed 50 cents)		0.461748 **(1)**

Levy Limit Analysis

Countywide General Levy (Line 13)	0.271315
Fire District - Largest General Levy Authority granted by County Board	0.019084
Township - Largest General Levy Authority granted by County Board	0.000000
Cemetery District - Largest General Levy Authority granted by County Board	0.000000
Irrigation District - Largest General Levy Authority granted by County Board	0.000000
Drainage District - Largest General Levy Authority granted by County Board	0.000000
Rural Water District - Largest General Levy Authority granted by County Board	0.000000
Other Districts - Largest General Levy Authority granted by County Board	0.000000
Largest possible district levy	0.290399 **(2)**

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

SEE ACCOUNTANTS' COMPILATION REPORT

WHEELER COUNTY

COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES

Tax Year	Amount
2024	$ 1,689,968.50
2023	$ -
2022	$ -

SEE ACCOUNTANTS'
COMPILATION REPORT

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025
WHEELER COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Mid-Nebraska Individual Services	7/1/25 to 6/30/26	Services for Disable Individuals
G-L-W Ag Extension	7/1/25 to 6/30/26	Agricultural Education
Region 3 Mental Health	7/1/25 to 6/30/26	Mental Heatlh Services
Central Nebraska Economic Development	7/1/25 to 6/30/26	Economic Development
Region 26	7/1/25 to 6/30/26	Communications

SEE ACCOUNTANTS'
COMPILATION REPORT

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: WHEELER CO. CLERK
P.O. BOX 127

BARTLETT, NE 68622

TAXABLE VALUE LOCATED IN THE COUNTY OF: WHEELER

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
COUNTY LEVY	County-General	1,942,665	852,734,281	742,180,391	0.26

* *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 CARA SNIDER, WHEELER 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.

Cara Snider
(signature of county assessor)

August 13, 2025
(date)

CC: County Clerk, WHEELER 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
26,757,509 Pers Prior
31,274,700 Pers Value
715,422,882 Real Prior
821,459,581 Real Value

WHEELER COUNTY

Fund	Code	Description
Function	0100	GENERAL

RECEIPTS SUMMARY

Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
				Officials Estimation	Board Proposed	Adopted
		(1)	(2)	(3)	(4)	(5)
271 00	NET FUND BALANCE, 7-1-	1,194,493.00	1,198,908.00	787,172.00	787,172.00	787,172.00
	TAXES					
304 00	Motor Vehicle Taxes	59,775.00	62,349.00	60,000.00	60,000.00	60,000.00
305 00	Personal and Real Property Taxes	1,636,331.00	1,635,079.00	2,259,493.00	2,259,493.00	2,259,493.00
311 00	Local Option Sales Tax					
318 01	License or Occupation Tax					
	Total Taxes	1,696,106.00	1,697,428.00	2,319,493.00	2,319,493.00	2,319,493.00
	LICENSES AND PERMITS					
325 01	Building Permits					
325 05	Zoning Permits					
	Total Licenses and Permits	-	-	-	-	-
	INTERGOVERNMENTAL FEDERAL					
330 20	Highway Safety					
330 30	Crime Commission					
330 80	Park and Recreation					
331 01	Title IV-D Child Support Enforcement (Dist. Court)					
331 02	Title IV-D Child Support Enforcement (Attorney)					
334 02	Natural Disaster -					
336 01	U.S. Fish & Wildlife					
337 01	Public Grazing Land					
338 01	U.S. Ent. Lands - Sec. 1					
338 02	U.S. Ent. Lands - Sec. 3					
339 01	Federal Grants - Other		4,425.00	-	-	-
339 04	Community Block Grant					

SEE ACCOUNTANTS' COMPILATION REPORT

WHEELER COUNTY

Fund	Code	Description
	0100	GENERAL
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
		Total Federal Receipts	-	4,425.00	-	-	-
		INTERGOVERNMENTAL STATE					
	340 01	State Grants					
	341 30	State Prisoner Reimbursements					
	341 70	Reimb. of Indigent Defense Services					
	344 01	Homestead Exemption	4,597.00	4,757.00			
	344 05	Property Tax Credit	243,039.00	289,675.00			
	345 01	Government Subdivision Aid					
	345 02	Insurance Tax Allocation	2,734.00	2,884.00	2,700.00	2,700.00	2,700.00
	345 05	Property Tax Relief					
	346 01	ProRate Motor Vehicle	2,190.00	2,252.00	2,200.00	2,200.00	2,200.00
	346 02	Carline Tax Allocation					
	347 02	Incentive Payments					
	346 05	Nameplate Capacity Tax	24,273.00	79,651.00	70,000.00	70,000.00	70,000.00
		Airline Tax Allocation	1,223.00	932.00	1,100.00	1,100.00	1,100.00
		Total State Receipts	278,056.00	380,151.00	76,000.00	76,000.00	76,000.00
		INTERGOVERNMENTAL LOCAL					
	351 01	Interlocal Government Pay.					
	351 01	Interlocal Government Pay.					
	351 01	Interlocal Government Pay.					
	353 01	In-Lieu-of-Tax-1957 & Pr.	262.00	262.00	262.00	262.00	262.00
	353 02	In-Lieu-of-Tax-5% Gross Receipts	4,521.00	4,155.00	4,000.00	4,000.00	4,000.00
	353 03	In-Lieu-of-Tax-Housing Authority					
		Total Local Intergovernmental	4,783.00	4,417.00	4,262.00	4,262.00	4,262.00

SEE ACCOUNTANTS' COMPILATION REPORT

WHEELER COUNTY

Fund	Code	Description
	0100	GENERAL
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
		LOCAL CHARGES FOR SERVICES					
		County Treasurer -					
	360 01	Drivers License - Fees	222.00	154.00	200.00	200.00	200.00
	360 02	Motor Vehicle Registration - Fees	6,645.00	5,554.00	6,000.00	6,000.00	6,000.00
	360 07	Advertising Fees	80.00	40.00	50.00	50.00	50.00
	360 11	Boat Registration - Fees					
	360 18	Auto Title Fees					
	361 01	Homestead Exemption Commission	187.00	188.00	150.00	150.00	150.00
	361 03	Sales Tax Commission	2,324.00	2,422.00	2,300.00	2,300.00	2,300.00
	361 08	Motor Vehicle Fee Commission	1,658.00	1,725.00	1,600.00	1,600.00	1,600.00
	363 01	Property Tax Commission	46,962.00	36,987.00	35,000.00	35,000.00	35,000.00
	363 07	Motor Vehicle Tax Commission					
	365 01	Miscellaneous Fees & Commission					
		Other Fees	319.00	160.00	90.00	90.00	90.00
		Property Tax Credit Commission	9,144.00	10,066.00	-	-	-
		Nameplate Capacity Tax Commission	685.00	2,236.00	-	-	-
		Liquor Licenses	-	300.00	-	-	-
		County Clerk -					
	371 01	Filing & Recording Fees	7,304.00	6,478.00	6,000.00	6,000.00	6,000.00
	371 02	Documentary Stamps	7,348.00	4,135.00	5,000.00	5,000.00	5,000.00
	371 03	Miscellaneous Fees					
	371 06	Political Filing Fees	310.00	-	-	-	-
		Clerk of the District Court -					
	380 01	Filing & Recording Fees					
	380 03	Court Cost Refunds					
	380 05	Miscellaneous Fees					
	383 00	Passport Fees					
		District Court Fees	556.00	341.00	350.00	350.00	350.00
		County Court System -					
	390 01	County Court Cost Refunds					
		Miscellaneous	17.00	51.00	-	-	-

SEE ACCOUNTANTS'
COMPILATION REPORT

WHEELER COUNTY

	Code	Description
Fund	0100	GENERAL
Function		

RECEIPTS SUMMARY

Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
				Officials Estimation	Board Proposed	Adopted
	Election Commissioner -					
393 01	Voter Registration Lists					
393 02	Election Costs Recovered					
393 04	Miscellaneous Fees					
	Register of Deeds -					
394 01	Filing & Recording Fees					
394 02	Documentary Stamps					
394 03	Miscellaneous Fees					
	County Sheriff -					
395 01	Service Fees	88.00	51.00	50.00	50.00	50.00
395 02	Mileage & Costs Refund	1,674.00	1,486.00	1,000.00	1,000.00	1,000.00
395 03	Law Enforcement Services (contract)					
395 04	Breath Analyzer Fees					
395 05	Reimbursement	-	17,500.00	-	-	-
395 10	Vehicle Inspection Account	590.00	360.00	500.00	500.00	500.00
395 13	Handgun Application Fee	195.00	135.00	150.00	150.00	150.00
	Reimbursement	578.00	-	-	-	-
	Miscellaneous	7,566.00	-	-	-	-
	County Attorney -					
396 01	Fees - Check Collections					
396 08	Pretrial Diversion					
	Reimbursement	125.00	-	-	-	-
	Other Receipts -					
398 01	Landfill - Commercial Fees					
398 02	Garbage Disposal Fees					
402 03	Ambulance - Contract Services					
406 01	Vending Machines					
408 01	Emergency Management Fees					

SEE ACCOUNTANTS'
COMPILATION REPORT

WHEELER COUNTY

	Code	Description
Fund	0100	GENERAL
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	409 01	Sale of Maps/Publications, etc.					
	410 01	Surveyor Services					
	450 02	Photo Copy	216.00	288.00	200.00	200.00	200.00
	450 03	Postage					
	450 04	Telephone/Communication Services					
	450 05	Internet Services					
	470 01	Overload Fines - 25%	81.00	119.00	-	-	-
	500 01	Leases & Rental Property					
	504 01	Bookmobile Receipts					
	510 01	Interest on Investments	54,027.00	60,810.00	35,000.00	35,000.00	35,000.00
	530 01	Sale of Surplus Property - Equipment					
	530 02	Sale of Property - Land & Buildings					
	530 03	Sale of Surplus Property - Misc					
	530 05	Sale of Materials					
	531 01	Judgments & Settlements					
	533 01	One Time Receipts					
	534 01	Contributions & Donations					
	540 01	Miscellaneous Receipts	14,366.00	-	-	-	-
		Refunds - Miscellaneous	7,607.00	12,626.00	-	-	-
		Insurance Dividend	2,318.00	2,444.00	-	-	-
		TOTAL LOCAL RECEIPTS	173,192.00	166,656.00	93,640.00	93,640.00	93,640.00
		TRANSFERS IN:					
	590 02	Transfers In - Inheritance Tax Fund	-	-	1,222,840.00	1,222,840.00	1,222,840.00
	590 02	Transfers In - American Rescue Plan Fund	13,526.00	33,674.00	-	-	-
		Total Transfer In	13,526.00	33,674.00	1,222,840.00	1,222,840.00	1,222,840.00
		TOTAL RESOURCES AVAILABLE	3,360,156.00	3,485,659.00	4,503,407.00	4,503,407.00	4,503,407.00
		Less: Disbursements	2,161,248.00	2,698,487.00	4,288,652.00	4,288,652.00	4,288,652.00
		BALANCE FORWARD /CASH RESERVE	1,198,908.00	787,172.00	214,755.00	214,755.00	214,755.00

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

SEE ACCOUNTANTS'
COMPILATION REPORT

Wheeler County					
Disbursements/Requirements					
June 30, 2025					
	Actual 2023-2024		Actual 2024-2025		Budget 2025-2026
GENERAL					
County Board					
Personal Services					
Official's Salary	45,720.00		47,020.50		48,791
	45,720.00		47,020.50		48,791
Operating Expenses					
Meals	0.00		0.00		100
Lodging	107.00		124.95		500
Mileage Allowance	0.00		0.00		500
Dues, Subcriptions, Registrations	110.00		480.00		500
	217.00		604.95		1,600
TOTAL	45,937.00		47,625.45		50,391
County Clerk					
Personal Services					
Official's Salary	52,831.98		54,334.80		56,381
Clerical Salary	39,621.00		41,026.80		42,286
	92,452.98		95,361.60		98,667
Operating Expenses					
Postal Services	12.13		931.55		1,000
Office Equipment Repair	315.99		0.00		300
Travel Expenses - Meals	51.08		46.54		250
Travel Expenses - Lodging	214.00		939.75		500
Travel Expenses - Mileage	944.62		724.58		1,000
Dues, Subcriptions, Registrations	1,005.00		335.00		800
	2,542.82		2,977.42		3,850
Supplies & Materials					
Office Supplies	1,081.18		1,342.15		1,800
	1,081.18		1,342.15		1,800
Capital Outlays					
Office Equipment	0.00		187.49		1,000
	0.00		187.49		1,000
TOTAL	96,076.98		99,868.66		105,317
County Treasurer					
Personal Services					
Official's Salary	45,720.00		47,020.50		48,791
Clerical P/T Salary	19,364.87		14,204.30		33,215
	65,084.87		61,224.80		82,006
Operating Expenses					
Postal Services	1,993.27		1,469.12		1,600
Office Equipment Repair	95.00		0.00		750
Travel Expenses - Meals	0.00		0.00		150
Travel Expenses - Lodging	705.97		652.85		1,500
Travel Expenses - Mileage	761.31		742.76		1,100
Dues, Subcriptions, Registrations	610.00		460.00		800
	4,165.55		3,324.73		5,900
Supplies & Materials					
Office Supplies	2,246.08		3,655.72		3,500
	2,246.08		3,655.72		3,500
Capital Outlays					
Office Equipment	1,466.26		2,733.47		2,700
	1,466.26		2,733.47		2,700
TOTAL	72,962.76		70,938.72		94,106
County Assessor					
Personal Services					
Clerical P/T Salary	0.00		0.00		1,500
	0.00		0.00		1,500
Operating Expenses					
Postal Services	1,288.00		2,003.58		1,100
Travel Expenses - Meals	49.40		55.19		400
Travel Expenses - Lodging	344.85		449.85		1,000
Travel Expenses - Mileage	865.79		614.94		1,300
Dues, Subcriptions, Registrations	535.00		-125.00		1,000

SEE ACCOUNTANTS COMPILATION REPORT

Wheeler County					
Disbursements/Requirements					
June 30, 2025					
	Actual 2023-2024		Actual 2024-2025		Budget 2025-2026
Assessor's Continued Education	0.00		0.00		1,000
	3,083.04		3,248.56		5,800
Supplies & Materials					
Office Supplies	562.96		400.00		800
	562.96		400.00		800
Capital Outlays					
Office Equipment	0.00		0.00		2,000
	0.00		0.00		2,000
TOTAL	3,646.00		3,648.56		10,100
Election Commissioner					
Personal Services					
Clerical P/T Salary	542.75		866.00		1,500
	542.75		866.00		1,500
Operating Expenses					
Printing & Publishing	4,326.75		1,070.00		7,500
Travel Expenses - Meals	0.00		0.00		150
Travel Expenses - Lodging	549.30		0.00		250
Travel Expenses - Mileage	157.20		0.00		500
Dues, Subcriptions, Registrations	60.00		56.62		200
	5,093.25		1,126.62		8,600
Supplies & Materials					
Office Supplies	0.00		106.66		150
Voting Supplies	0.00		7,072.67		1,000
	0.00		7,179.33		1,150
Capital Outlays					
Office Equipment	0.00		0.00		1,500
	0.00		0.00		1,500
TOTAL	5,636.00		9,171.95		12,750
Clerk of District Court					
Operating Expenses					
Travel Expenses - Meals	42.75		0.00		150
Travel Expenses - Lodging	214.00		0.00		500
Travel Expenses - Mileage	223.78		0.00		650
Dues, Subcriptions, Registrations	125.00		125.00		200
District Court Costs	2,452.12		2,586.98		3,000
Juror Fees	0.00		0.00		10,000
	3,057.65		2,711.98		14,500
Equipment Rental					
Scanning Imaging Equipment Rental	480.00		480.00		500
	480.00		480.00		500
TOTAL	3,537.65		3,191.98		15,000
County Court System					
Operating Expenses					
Postal Services	0.00		455.30		475
Micofilming/Photostat	0.00		0.00		500
Court Costs	0.00		52.00		1,000
Witness Fees	0.00		0.00		1,000
	0.00		507.30		2,975
Supplies & Materials					
Office Supplies	177.08		199.54		2,000
	177.08		199.54		2,000
Equipment Rental					
Equipment Rental	240.00		240.00		480
	240.00		240.00		480
Capital Outlays					
Office Equipment	0.00		4,173.48		2,000
	0.00		4,173.48		2,000
TOTAL	417.08		5,120.32		7,455
Building & Grounds					
Personal Services					
Custodial Salary	3,055.50		3,017.33		3,500
Custodial-Mowing	2,460.00		3,520.00		4,000

SEE ACCOUNTANTS COMPILATION REPORT

Wheeler County					
Disbursements/Requirements					
June 30, 2025					
	Actual 2023-2024		Actual 2024-2025		Budget 2025-2026
	5,515.50		6,537.33		7,500
Operating Expenses					
Telephone Service	5,646.43		6,621.70		7,200
Cell Phone	2,250.40		2,929.31		3,500
Light	4,783.83		4,900.01		7,000
Water	1,947.96		2,202.32		2,500
Garbage Service	720.00		725.40		1,000
Lawn Equipment Repair	0.00		379.25		500
Building Repair	6,710.27		4,276.61		8,000
Towel Service	1,131.07		1,154.56		1,300
	23,189.96		23,189.16		31,000
Supplies & Materials					
Janitorial Supplies	421.67		481.20		1,000
	421.67		481.20		1,000
Capital Outlays					
Lawn Equipment	0.00		0.00		300
	0.00		0.00		300
TOTAL	29,127.13		30,207.69		39,800
Agricultural Ext Agent					
Operating Expenses					
Intergovernmental Payment	24,839.81		25,073.16		25,753
	24,839.81		25,073.16		25,753
TOTAL	24,839.81		25,073.16		25,753
Sheriff					
Personal Services					
Official's Salary	52,831.98		54,334.80		57,204
Deputy's Salary	37,234.00		30,873.22		79,040
Other Deputy's - Part-Time	0.00		0.00		0
Clerical Salary	33,019.98		45,343.98		49,608
Uniform Allowance	3,450.60		3,374.56		3,500
	126,536.56		133,926.56		189,352
Operating Expenses					
Postal Services	384.18		230.78		600
Radio Repair	383.36		614.76		2,000
Vehicle Maintenance & Repair	2,187.20		7,192.40		7,000
Travel Expenses - Meals	2,117.48		42.99		2,100
Travel Expenses - Lodging	214.00		251.02		1,500
Travel Expenses - Mileage	1,006.08		60.20		1,500
Dues, Subcriptions, Registrations	4,266.00		7,682.92		4,000
Continuing Educational Costs	4,032.00		0.00		11,000
Communications	0.00		0.00		0
Contracts	0.00		0.00		20,000
Miscellaneous Expenses	6,816.63		12,801.90		6,000
	21,406.93		28,876.97		55,700
Supplies & Materials					
Office Supplies	2,802.13		4,220.64		3,000
Machinery & Equipment Fuel	11,845.54		14,654.72		15,000
Tires & Tire Repairs	0.00		4,874.78		7,000
	14,647.67		23,750.14		25,000
Capital Outlays					
Cars	0.00		0.00		0
Radio Equipment	29,504.68		39,595.64		5,000
Law Enforcement Equipment	0.00		0.00		0
Communication Equipment	0.00		0.00		0
Office Equipment	3,276.77		13,952.52		3,500
	32,781.45		53,548.16		8,500
TOTAL	195,372.61		240,101.83		278,552
County Attorney					
Personal Services					
Official's Salary	50,800.02		52,245.00		53,000
Clerical Salay	20,000.04		20,000.04		20,000
	70,800.06		72,245.04		73,000

Wheeler County					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
Operating Expenses					
Travel Expenses - Meals	113.81		230.15		500
Travel Expenses - Lodging	197.29		685.05		1,000
Travel Expenses - Mileage	932.10		3,000.00		3,000
Dues, Subcriptions, Registrations	1,628.00		2,331.00		2,400
County Court Costs	51.00		119.00		250
Drug & Alcohol Testing	0.00		0.00		250
	2,922.20		6,365.20		7,400
Supplies & Materials					
Office Supplies	600.00		800.04		800
Law Research Material	3,500.04		3,500.04		3,500
	4,100.04		4,300.08		4,300
Equipment Rental					
Office Rent	3,600.00		3,999.96		4,000
	3,600.00		3,999.96		4,000
TOTAL	81,422.30		86,910.28		88,700
Veterans Service Officer					
Personal Services					
Official's Salary	6,200.04		6,201.03		7,400
	6,200.04		6,201.03		7,400
Operating Expenses					
Travel Expenses - Meals	42.75		37.00		250
Travel Expenses - Lodging	0.00		0.00		350
Travel Expenses - Mileage	769.94		248.12		1,000
Board Members Mileage & Expenses	234.31		169.06		1,000
Dues, Subcriptions, Registrations	60.00		200.00		300
Miscellaneous	0.00		0.00		200
	1,107.00		654.18		3,100
Supplies & Materials					
Supplies	0.00		0.00		100
	0.00		0.00		100
Capital Outlays					
Grave Markers & Flags	546.22		469.93		500
	546.22		469.93		500
TOTAL	7,853.26		7,325.14		11,100
Miscellaneous General					
Personal Services					
Emergency Manager Salary	1,200.00		1,200.00		1,200
Group Insurance	233,982.43		258,659.81		288,000
Retire-Cont-Cty Share	27,414.13		27,762.74		35,000
F.I.C.A. - County Share	29,256.61		29,608.64		35,000
	291,853.17		317,231.19		359,200
Operating Expenses					
Insurance Premiums	17,886.50		19,705.50		25,000
Printing & Publishing	3,493.79		5,453.11		5,000
Microfilming	0.00		0.00		2,000
AS400 User Fees	3,441.37		3,717.00		4,200
MIPS-Data Software	15,592.08		16,120.52		20,000
Prisoner Keep	671.93		17,827.12		20,000
Probation Expense	626.51		488.79		722
Court Appointed Attorney County Court	1,065.14		2,423.64		25,000
Court Appointed Attorney - District Court	0.00		0.00		25,000
IT Services	11,875.81		22,847.28		20,000
Reappraisal Contract	77,868.60		8,420.00		40,000
Surveyor Costs	0.00		8,132.21		30,000
Audit Expense	17,390.00		15,000.00		20,000
Institutions	0.00		0.00		10,120
County Relief	0.00		0.00		27,089
Planning(Zoning) Costs	2,426.99		11,885.72		54,500
Region III Health Services	1,554.12		2,559.65		2,117
Mid-Nebraska Individual Services	774.00		774.00		774
Historical Society	6,280.00		5,126.92		4,500

Wheeler County					
Disbursements/Requirements					
June 30, 2025					
	Actual 2023-2024		Actual 2024-2025		Budget 2025-2026
Region 26	47,758.24		58,464.12		68,816
Central NE Economic Development Dis	0.00		0.00		2,000
Miscellaneous	14,218.96		46,809.82		20,000
TO CORRECT DISB PER RECEIPTS	177.32		0.00		0
	223,101.36		245,755.40		426,838
Equipment Rental					
Copier Lease	488.28		724.92		750
	488.28		724.92		750
Capital Outlays					
Other Equipment	13,525.91		11,985.87		1,222,840
Other Capital Outlay	0.00		0.00		0
	13,525.91		11,985.87		1,222,840
TOTAL	528,968.72		575,697.38		2,009,628
Transfer of Funds					
Transfers					
Inter-Fund Transfers	0.00		0.00		0
Road Fund	1,065,450.99		1,493,605.32		1,540,000
Planning/Zoning Fund	0.00		0.00		0
Institutions Fund	0.00		0.00		0
Inheritance Tax Fund	0.00		0.00		0
Weed Fund	0.00		0.00		0
TOTAL	1,065,450.99		1,493,605.32		1,540,000
GRAND TOTAL	2,161,248.29		2,698,486.44		4,288,652

SEE ACCOUNTANTS' COMPILATION REPORT

WHEELER COUNTY

	Code	Description
Fund	0200	ROAD
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	665,520.00	703,623.00	976,262.00	976,262.00	976,262.00
2							
3		INTERGOVERNMENTAL FEDERAL					
4	330 20	Highway Safety					
5	333 01	Federal Aid Secondary					
6	334 01	Emergency Flood Relief					
7	335 01	Forest Reserve					
8							
9							
10		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
11		INTERGOVERNMENTAL STATE					
12	344 05	Property Tax Credit					
13	346 01	Pro-Rate Motor Vehicle					
14	347 01	Highway/Street Allocation	620,513.00	610,864.00	615,190.00	615,190.00	615,190.00
15	347 02	Incentive Payments	17,500.00	9,000.00	9,000.00	9,000.00	9,000.00
16	346 03	Motor Vehicle Fee	44,483.00	41,123.00	41,122.00	41,122.00	41,122.00
17	344 01	Homestead Exemption					
18							
19							
20							
21							
22		TOTAL STATE RECEIPTS	682,496.00	660,987.00	665,312.00	665,312.00	665,312.00
23		INTERGOVERNMENTAL LOCAL					
24	346 05	Nameplate Capacity Tax					
25	351 01	Interlocal Government Payments					
26	351 01	Interlocal Government Payments					
27	353 01	In-Lieu-of-Tax - 1957/Prior	20.00	20.00	20.00	20.00	20.00
28	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
29	353 03	In-Lieu-of-Tax - Housing Authority					
30	420 01	Machine Hire					
31	510 01	Interest on Investments					
32	530 01	Sale of Surplus Property - Equipment					

SET ACCOUNTING
GOVERNMENT

WHEELER COUNTY

	Code	Description
Fund	0200	ROAD
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
		INTERGOVERNMENTAL LOCAL	(1)	(2)	(3)	(4)	(5)
1	530 02	Sale of Property - Land & Buildings					
2	530 03	Sale of Surplus Property - Misc.	57,997.00	72,958.00			
3	530 05	Sale of Materials					
4	531 01	Judgments & Settlements					
5	540 01	Miscellaneous Revenue	1,679.00	5,540.00			
6		Insurance Dividend	2,319.00	2,444.00	1,500.00	1,500.00	1,500.00
7		Cost Reimbursement	17,431.00	29,890.00			
8		Sales Tax Commission	155.00	167.00			
9		Bond Proceeds	9,591.00	8,967.00			
10		Insurance Settlements	4,595.00				
11		Sale of Supplies	-	1,715.00			
12							
13							
14							
15		TOTAL LOCAL RECEIPTS	93,787.00	121,701.00	1,520.00	1,520.00	1,520.00
16		TRANSFERS IN:					
17	590 02	Transfers In - General Fund	1,065,451.00	1,493,605.00	1,540,000.00	1,540,000.00	1,540,000.00
18							
19							
20							
21							
22		TOTAL TRANSFERS IN	1,065,451.00	1,493,605.00	1,540,000.00	1,540,000.00	1,540,000.00
23	305 00	PERSONAL & REAL PROPERTY TAXES					
24		TOTAL RESOURCES AVAILABLE	2,507,254.00	2,979,916.00	3,183,094.00	3,183,094.00	3,183,094.00
25		LESS DISBURSEMENTS	1,803,631.00	2,003,654.00			
26		BALANCE FORWARD	703,623.00	976,262.00			

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

SEE ACCOUNTANTS' COMPILATION REPORT

Wheeler County					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
ROAD					
Bridge & Road Maintenance					
Personal Services					
Engineering Salary	9,999.96		9,999.96		10,000
Maintenance Salary	375,740.04		385,477.41		400,000
Group	135,839.56		145,184.16		150,000
Retire Contr - Cty Share	26,018.06		26,675.32		32,000
F.I.C.A. - County Share	30,033.87		30,804.65		32,000
	577,631.49		598,141.50		624,000
Operating Expenses					
Postage	149.73		30.13		225
Telephone Service	1,056.26		1,115.53		1,250
Cell Phone	141.61		527.29		500
Lights	2,524.68		4,304.37		4,500
Heating Fuels	5,748.60		6,356.02		6,500
Garbage Service	2,250.86		912.24		1,000
Insurance Premiums	0.00		45,379.00		23,000
Printing & Publishing	1,020.55		796.71		1,250
Office Equipt Repair	0.00		0.00		200
Road Building Repairs	5,011.95		416.20		5,000
Road Equipt Repair Parts	61,225.75		51,511.15		70,000
Road Equipt Repair-Labor	40,222.64		30,893.73		50,000
Weed Equipt Repair	56.42		0.00		100
Lodging	321.00		644.75		650
Mileage Allowance	380.21		0.00		500
Dues & Registration	910.00		1,345.00		1,500
Surveyor, Contracted Services	0.00		0.00		5,000
Engineering Costs	0.00		0.00		6,000
Road Maintenance by Others	6,187.50		16,336.25		16,500
Machine Hire by Others	3,000.00		800.00		1,000
CDL Drug & Alcohol Testing	482.00		585.00		1,000
Miscellaneous	2,721.96		174.00		3,000
TO ADJUST TO EXP PER RECEIPTS	(4.00)		0.00		0
	133,407.72		162,127.37		198,675
Supplies & Materials					
Offfice Supplies	382.61		591.44		500
Chemical Supplies	1,022.95		2,583.22		5,000
Shop Supplies	5,339.52		10,328.59		10,000
Shop Tools	6,814.16		4,537.87		6,000
Small Shop Tools	213.90		269.99		1,000
Road Supplies	0.00		0.00		500
Gravel and Borrow	747,018.83		807,853.10		825,000
Grader Blades	13,944.85		12,852.84		20,000
Concrete	0.00		0.00		5,000
Culverts	0.00		22,976.00		20,000
Steel Products	0.00		4,221.59		5,000
Lumber	0.00		357.51		500
Machinery & Equipt Fuel	149,359.77		129,363.76		150,000
Machy & Equipt Grease-Oil	1,071.67		8,863.89		6,500
Road Equip Tires & Tire Repair	19,819.52		20,038.51		25,000
Oxygen & Acetylene	0.00		45.89		650
Signs & Sign Posts	1,051.35		217.00		5,000
Pipes, Bolts, Etc.	0.00		0.00		1,500
Misc Supplies & Materials	0.00		0.00		250
	946,039.13		1,025,101.20		1,087,400
Equipment Rental					
Truck Lease	0.00		0.00		0
Loader & Motor Grader Lease	19,655.00		18,786.00		30,000
	19,655.00		18,786.00		30,000
Capital Outlays					
Machinery & Equipment	0.00		0.00		300,000
Pickup	0.00		0.00		40,000

Wheeler County					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
Safety Equipment	0.00		0.00		200
Spraying Equipment	0.00		6,471.00		0
Motor Grader & Loaders	112,082.85		138,842.36		150,000
Snow Removal Equipment	0.00		0.00		50,000
Radio Equipment	149.99		0.00		0
Other Road Equipment	5,001.75		45,500.00		30,000
Office Equipment	0.00		1,710.93		1,500
Bridges	0.00		0.00		0
Gas Tax	2,963.00		3,474.00		4,500
Engineering	3,200.00		0.00		6,500
	123,397.59		195,998.29		582,700
Debt Servicing					
Debt Service/Principal	0.00		0.00		500,000
Debt Service/Interest	3,500.00		3,500.00		5,500
	3,500.00		3,500.00		505,500
Transfers					
Inheritance Tax Fund	0.00		0.00		0
	0.00		0.00		0
GRAND TOTAL	1,803,630.93		2,003,654.36		3,028,275

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
	6503	Highway Buyback
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	51,724.00	98,824.00	147,085.00	147,085.00	147,085.00
		INTERGOVERNMENTAL FEDERAL					
		Highway Street Program	39,177.00	36,807.00	36,807.00	36,807.00	36,807.00
		Highway Bridge Program	7,923.00	11,454.00	11,454.00	11,454.00	11,454.00
		TOTAL FEDERAL RECEIPTS	47,100.00	48,261.00	48,261.00	48,261.00	48,261.00
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		TOTAL LOCAL RECEIPTS	-	-	-	-	-
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	98,824.00	147,085.00	195,346.00	195,346.00	195,346.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	98,824.00	147,085.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

Wheeler County					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
HIGHWAY BUYBACK PROGRAM					
Capital Outlays					
Highway Bridge Program	0.00		0.00		41,616
Highway Street Program	0.00		0.00		153,730
	0.00		0.00		195,346
GRAND TOTAL	0.00		0.00		195,346

SEE ACCOUNTANTS' COMPILATION REPORT

	Code	Description
Fund	1150	Register of Deeds
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	6,460.00	7,761.00	7,955.00	7,955.00	7,955.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Filing & Recording Fees	1,301.00	777.00	1,583.00	1,583.00	1,583.00
		TOTAL LOCAL RECEIPTS	1,301.00	777.00	1,583.00	1,583.00	1,583.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	7,761.00	8,538.00	9,538.00	9,538.00	9,538.00
		LESS: DISBURSEMENTS	-	583.00			
		BALANCE FORWARD	7,761.00	7,955.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

Wheeler County					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
REGISTER OF DEEDS					
Operating Expenses					
R.O.D. Microfilming Costs	0.00		583.48		9,538
	0.00		583.48		9,538
GRAND TOTAL	0.00		583.48		9,538

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
	1900	Veterans Aid
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	9,685.00	9,688.00			
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior	3.00	3.00	3.00	3.00	3.00
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Miscellaneous	-	-	10,306.00	10,306.00	10,306.00
		TOTAL LOCAL RECEIPTS	3.00	3.00	10,309.00	10,309.00	10,309.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	9,688.00	9,691.00	10,309.00	10,309.00	10,309.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	9,688.00	9,691.00			

SEE ACCOUNTANT'S COMPILATION REPORT

Wheeler County					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
VETERAN'S AID					
Operating Expenses					
Emergency Relief	0.00		0.00		20,000
	0.00		0.00		20,000
GRAND TOTAL	0.00		0.00		20,000

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
	2320	Opioid Recovery
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	468.00	1,331.00	1,909.00	1,909.00	1,909.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Opioid Recovery Funds	863.00	578.00	-	-	-
		TOTAL LOCAL RECEIPTS	863.00	578.00	-	-	-
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	1,331.00	1,909.00	1,909.00	1,909.00	1,909.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	1,331.00	1,909.00			

SEE ACCOUNTANTS' COMPILATION REPORT

Wheeler County					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
OPIOID RECOVERY					
Operating Expenses					
Miscellaneous	0.00		0.00		1,909
	0.00		0.00		1,909
GRAND TOTAL	0.00		0.00		1,909

SEE ACCOUNTANTS'
COMPILATION REPORT

	Code	Description
Fund	2356	Pre-Trial Diversion
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	5,639.00	1,301.00	6,101.00	6,101.00	6,101.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Pre-Trial Diversion Fees	1,800.00	4,800.00	1,500.00	1,500.00	1,500.00
		TOTAL LOCAL RECEIPTS	1,800.00	4,800.00	1,500.00	1,500.00	1,500.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	7,439.00	6,101.00	7,601.00	7,601.00	7,601.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	7,439.00	6,101.00			

SEE ACCOUNTANTS' COMPILATION REPORT

Wheeler County					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
PRE-TRIAL DIVERSION (S.T.O.P.)					
Operating Expenses					
Sheriff Travel Expenses - Meals	0.00		0.00		0
Sheriff Travel Expenses - Lodging	0.00		0.00		0
Sheriff Travel Expenses - Mileage	0.00		0.00		0
Miscellaneous	6,138.00		0.00		7,601
	6,138.00		0.00		7,601
Supplies and Materials					
Sheriff Fuel	0.00		0.00		0
	0.00		0.00		0
GRAND TOTAL	6,138.00		0.00		7,601

SEE ACCOUNTANTS'
COMPILATION REPORT

	Code	Description
Fund	2360	County Drug
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	245.00	245.00	245.00	245.00	245.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		TOTAL LOCAL RECEIPTS	-	-	-	-	-
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	245.00	245.00	245.00	245.00	245.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	245.00	245.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

Wheeler County					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
COUNTY DRUG					
Operating Expenses					
Miscellaneous	0.00		0.00		245
	0.00		0.00		245
GRAND TOTAL	0.00		0.00		245

SEE ACCOUNTANTS'
COMPILATION REPORT

Fund	Code	Description
	2580	Amer Rescue Plan
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	46,542.00	33,555.00	-	-	-
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Interest on Investments	539.00	119.00	-	-	-
		TOTAL LOCAL RECEIPTS	539.00	119.00	-	-	-
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	47,081.00	33,674.00	-	-	-
		LESS: DISBURSEMENTS	13,526.00	33,674.00			
		BALANCE FORWARD	33,555.00	-			

SEE ACCOUNTANTS' COMPILATION REPORT

Wheeler County					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
AMERICAN RESCUE PLAN					
Transfers					
General Fund	13,525.91		33,673.87		0
	13,525.91		33,673.87		0
GRAND TOTAL	13,525.91		33,673.87		0

SEE ACCOUNTANTS'
COMPILATION REPORT

Fund	Code	Description
	2700	Inheritance Tax
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	1,017,710.00	1,123,784.00	1,202,840.00		
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Inheritance Tax	73,882.00	79,056.00	20,000.00	20,000.00	20,000.00
		Interest on Inheritance Tax	20,201.00				
		Inheritance Tax Penalty	11,991.00				
		TOTAL LOCAL RECEIPTS	106,074.00	79,056.00	20,000.00	20,000.00	20,000.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	1,123,784.00	1,202,840.00	1,222,840.00	20,000.00	20,000.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	1,123,784.00	1,202,840.00			

SEE ACCOUNTANTS' COMPILATION REPORT

Wheeler County					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
INHERITANCE TAX					
Transfers					
General Fund - Operations	0.00		0.00		1,222,840
Road Fund - Operations	0.00		0.00		0
	0.00		0.00		1,222,840
GRAND TOTAL	0.00		0.00		1,222,840

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
	4000	Courthouse
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	85,493.00	89,721.00	71,114.00	71,114.00	71,114.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption	22.00	24.00			
	344 05	Property Tax Credit	1,204.00	1,473.00			
	346 01	Pro-Rate Motor Vehicle	11.00	11.00	15.00	15.00	15.00
		TOTAL STATE RECEIPTS	1,237.00	1,508.00	15.00	15.00	15.00
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax	121.00	397.00	300.00	300.00	300.00
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue	23.00	21.00	25.00	25.00	25.00
	353 03	In-Lieu-of-Tax - Housing Authority					
		TOTAL LOCAL RECEIPTS	144.00	418.00	325.00	325.00	325.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES	8,225.00	8,242.00	10,000.00	10,000.00	10,000.00
		TOTAL RESOURCES AVAILABLE	95,099.00	99,889.00	81,454.00	81,454.00	81,454.00
		LESS: DISBURSEMENTS	5,378.00	28,775.00			
		BALANCE FORWARD	89,721.00	71,114.00			

SET ACCOUNTANTS'
COMPILATION REPORT

Wheeler County					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
COURTHOUSE					
Capital Outlays					
Buildings	5,378.23		28,775.20		81,454
	5,378.23		28,775.20		81,454
GRAND TOTAL	5,378.23		28,775.20		81,454

SEE ACCOUNTANTS' COMPILATION REPORT

WHEELER COUNTY, NEBRASKA

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes 13-501 to 13-513, that the governing body will meet on the 24th day of September, 2025 at 9:00 o'clock, A.M. at the Wheeler County Courthouse in Bartlett, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

FUNDS	Actual Disbursements 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Budget of Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	**Total Personal and Real Property Tax Requirement (6)**
General	$ 2,161,248.00	$ 2,698,487.00	$ 4,288,652.00	$ 214,755.00	$ 2,243,914.00	$ 2,259,493.00
Road	$ 1,803,631.00	$ 2,003,654.00	$ 3,028,275.00	$ 154,819.00	$ 3,183,094.00	$ -
Highway Buyback	$ -	$ -	$ 195,348.00	$ -	$ 195,348.00	$ -
Register of Deeds	$ -	$ 583.00	$ 9,538.00	$ -	$ 9,538.00	$ -
Veterans Aid	$ -	$ -	$ 20,000.00	$ -	$ 20,000.00	$ -
Opioid Recovery	$ -	$ -	$ 1,909.00	$ -	$ 1,909.00	$ -
Prre-Trial Diversion	$ 6,138.00	$ -	$ 7,601.00	$ -	$ 7,601.00	$ -
County Drug	$ -	$ -	$ 245.00	$ -	$ 245.00	$ -
Amer Rescue Plan	$ 13,526.00	$ 33,674.00	$ -	$ -	$ -	$ -
Inheritance Tax	$ -	$ -	$ 1,222,840.00	$ -	$ 1,222,840.00	$ -
Courthouse	$ 5,378.00	$ 28,775.00	$ 81,454.00	$ -	$ 71,454.00	$ 10,000.00
						$ -
						$ -
						$ -
						$ -
TOTALS	$ 3,989,921.00	$ 4,765,173.00	$ 8,855,860.00	$ 369,574.00	$ 6,955,941.00	$ 2,269,493.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 2,269,493.00	$ 2,269,493.00

Unused Property Tax Request Authority available for next year $ 898.65

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 24th day of September, 2025 at 9:00 o'clock, A.M. at the Wheeler County Courthouse in Bartlett, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	7,155,251.00	8,855,860.00	24%
Property Tax Request	$ 1,975,261.00	$ 2,269,493.00	15%
Valuation	742,180,391	852,734,281	15%
Tax Rate	0.266143	0.266143	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.231639		

SEE ACCOUNTANT'S

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PUBLIC NOTICE is hereby
24th day of September, 20
criticism, suggestions or ob
during regular business ho

FUNDS	Dist 20
General	$
Road	$
Highway Buyback	$
Register of Deeds	$
Veterans Aid	$
Opioid Recovery	$
Pre-Trial Diversion	$
County Drug	$
Amer Rescue Plan	$
Inheritance Tax	$
Courthouse	$
TOTALS	$

AFFIDAVIT OF PRINTER

STATE OF NEBRASKA }
Wheeler *County,* } *ss.*

I Melissa Schere *of the* Burwell Tribune,

a legal paper, published weekly in Burwell, Nebraska, *do solemnly swear that a copy of the above, as per clipping attached, was published weekly in the regular and entire issue of said newspaper and not in any supplement thereof, for* 1 *consecutive weeks commencing with the issue dated* 9/17/25 *and ending with the issue dated* ..... *and that said newspaper is a legal newspaper under the Statutes of the State of Nebraska.*

.....

Subscribed and sworn before me this 25th *day of* September 2025

(Seal)

Mitchell Lamm
GENERAL NOTARIAL
SEAL
STATE OF NEBRASKA
MY COMMISSION EXPIRES
May 22, 2028

.....

Printer's Fees, $ 425.00

WHEELER COUNTY
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
June 30, 2026

Forecast results for the budget for the year ending June 30, 2026 were based on actual results from previous years, determined or anticipated additional requirements for the year ending June 30, 2026, and input from the governing board.

This forecast presents, to the best of management's knowledge and belief, expected receipts and disbursements of the Wheeler County for the forecast period. Accordingly, the forecast reflects the board's judgment as of September 23, 2025, the date of this forecast, of expected conditions and its expected course of action. The assumptions disclosed herein are those that the board believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

Bartlett, Nebraska

September 24, 2025

The Wheeler County Commissioners met to conduct a regular meeting at 8:00 a.m. Legal Notice of the meeting was published in the September 17, 2025, print edition of the Burwell Tribune and Official Agenda posted according to law. Chairman Heinz called the meeting to order and identified the location of the Nebraska Open Meetings Act poster on the West wall of the courtroom. Answering to roll call were Commissioners Heinz, Plugge, and Pokorny. Clerk Snider, Treasurer Seamann, County Attorney Joe McNally, Sheriff King and Road Foreman Reed were also present.

The Pledge of Allegiance was recited.

Pokorny made a motion to approve the August 25, 2025, regular board meeting minutes, seconded by Plugge. Voting aye: Pokorny, Plugge, and Heinz. Voting nay: none.

Pokorny made a motion to approve the September 8, 2025, regular board meeting minutes, seconded by Plugge. Voting aye: Pokorny, Plugge, and Heinz. Voting nay: none.

Public comment was held and Chuck Abel had gave a brief overview of the budget as he had to get to another budget hearing and answered any questions in regard to the budget. Mark Nordhues, on behalf of Kick-it Spraying, presented a bill to be reimbursed by the county for the Right-Of-Way insurance he had purchased, to spray for the county but due to timing issues the county didn't allow him to spray.

Rick Funk also asked about placing a culvert on 508th Ave to help drain the water downstream which would in turn would aide neighboring landowner Keith Clark, who is okay with placing a culvert at this location. The board would like Funk to fill out an Underground Application and get letters of support from the neighboring landowners. Funk also inquired about why the wings are still on the graders, Foreman Reed stated they would be removed. Funk wondered why we hadn't been using Packdirt, from Emme's, another type of filler for the roads. Sunnyside Road, aka 508th Rd, is starting to see a lot more traffic to watch that road so it doesn't get tore up. It was also questioned as to why we are not using clay from Paul Dicke in that area.

Doug Allemang would like to get some road work done on the trail that he uses to get to his pasture, it has been several years since the county had bladed it. Heinz and Reed were going to see what would be able to be done to help him out, since it is not a maintained road.

Jerry Smith mentioned that the crushed concrete that had been placed down on the Niewohner Road is holding up nicely.

Road Foreman Reed aske the board, that with harvest starting do we need to post any over load signage anywhere in the county before our roads get too torn up, at this time they don't feel the need to place any signage up. There will need to be a culvert placed along the Cedar River Road, by Pitzer Ranch. Branches need to be trimmed on Ericson Lake Road, between Sections 29 and 32 Township 21 Range 11, and there is also a 50" tube that needs to be replaced in that area, as there is a large hole in it. There is another culvert further east on Ericson Lake Road near Renners' that also needs to be replaced. There are culverts to replace these culverts that are currently sitting at the shop.

Pokorny made a motion to recess the regular board meeting and open the Budget Hearing at 9:05 A.M., seconded by Plugge, Voting aye: Pokorny, Plugge, and Heinz. Voting nay: none.

Public comment was heard. Dennis Derner had asked about payback of the road bond that was issued back in 2021. Abel had explained that prior in the regular board public hearing section.

Heinz made a motion to close the budget hearing at 9:08 A.M. and reconvene with the regular board meeting, seconded by Pokorny. Voting aye: Heinz, Pokorny, and Plugge. Voting nay: none.

Pokorny made a motion to approve the 2025-2026 budget as presented, seconded by Plugge. Voting aye: Pokorny, Plugge, and Heinz. Voting nay: none.

Heinz made a motion to open the public hearing to set the tax request for 2025-2026 year at 9:09 A.M., seconded by Pokorny. Voting aye: Heinz, Pokorny, and Plugge. Voting nay: none.

Heinz made a motion to approve Resolution 20250901 setting the tax request, seconded by Pokorny. Voting aye: Heinz, Pokorny, and Plugge. Voting nay: None.

Heinz made a motion to close the hearing and reconvene with the regular board meeting at 9:12 A.M., seconded by Pokorny. Voting aye: Heinz, Pokorny, and Plugge. Voting nay: none.

Sheriff King had nothing to report.

Treasurer Seamann commented that the road fund looked good this month.

Treasurer Seamann updated the board about a possible tax sale that would be eligible for the county to take if they were interested in doing so on October 1, 2025. Plugge made a motion to proceed with the tax sale on October 1, 2025, seconded by Heinz. Voting aye: Plugge, Heinz, and Pokorny. Voting nay: none.

Treasurer Seamann had presented the board with a listing of possible Distress Warrants. She will be handing them over to the Sheriff on October 30, 2025 with their office being closed on Friday's and November 1st being on a Saturday this year.

Attorney McNally stated he had checked into getting a quote for updating the security entrance for the entrance doors for the employees, and that company only does personal work. So he would be looking into getting other bids.

Snider presented bids to update the lights throughout the courthouse. She had presented a bid from RSR Electrical Contracting, LLC, for $15,698.16 (for a fancier light fixture) and for $12,125.88 (for a plain light fixture), and from IBE Electric, for $4,000 to remove the ballasts and wire as LED. Pokorny motioned to go with the bid from IBE Electric, seconded by Plugge. Voting aye: Pokorny, Plugge, and Heinz. Voting nay: none.

Snider was asked to publish that we are looking for a Weed Superintendent for the county.

GENERAL FUND	
Payroll	$23,942.03
Aflac, insurance	189.21
Ameritas Retirement Plans Division, retirement	3,595.52
Appeara, services	126.16
Applied Connective Technologies, camera upgrade	2,956.13
Blue Cross Blue Shield Insurance, dental/health insurance	18,037.16
Burwell Tribune, publication	861.42
Cenex Fleet Fueling, sheriff fuel	394.11
Clark, Kayla, court appointed attorney	750.00
Colliers Landscaping & Lawn Care, lawn care	305.00
Colonial Life Insurance, insurance	211.94
DAS Sate Accounting AS 400 fees	309.75
Elan Financial Services, supplies	132.78
Farmers and Merchants Bank, payroll w/h	6,288.66
First Conrad Benefits Group, insurance buy down	242.00
Garfield County Treasurer, G-L-W Extension support	2,146.08
Holt County Treasurer, veterans contract	616.67
Hometown Leasing, services	60.41

KBRX-FM, tax due notice	66.00
KNLV Radio tax due notice	63.00
LaQuinta Inn-Kearney, assessor lodging	389.85
Loup Valleys Rural Public Power District, services	432.77
Marvin Planning Consultants, INC, comp payment	3,500.00
McNally Law Office, clerical/rent	2,358.34
Microfilm Imaging Systems, INC, equipment rental	60.00
MIPS Inc, services	1,378.27
Nebraska Association of County Officials, conf registration	160.00
Nebraska Department of Revenue, state w/h	838.12
Nordhues Family, June mowing	440.00
Northeast Nebraska Telephone Co, services	596.91
Presto-X, monthly services	73.16
Quill Corporation, supplies	490.66
Region 26 Council, support	34,407.86
Seamann, Carol, meeting mileage	133.49
Sears, Donna, reimbursement	28.46
Snider, Cara, mileage	252.00
Spencer, Amy, mileage	53.20
Transunion Risk & Alt Data Solutions, subscription	181.00
Valley County Sheriff, prisoner keep	50.00
Verizon Wireless, sheriff cell	276.12
VSP Insurance Co. vision insurance	156.29
Wheeler County Court, court fees	117.00
Wheeler County Treasurer, postage	156.00
ROAD FUND	
Payroll	21,811.28
AFLAC, insurance	66.10
Ameritas Retirement Plans Division, retirement	3,082.88
Appeara, services	37.60
Blue Cross Blue Shield, dental/health insurance	9,903.86
Bomgaars Supply, INC, supplies	362.72
Colonial Life Insurance, insurance	533.04
Diamond Lime, lime rock	2,784.73
Dirt Worx Excavating & Demolition	11,098.04
Elan Financial, road supplies	176.56
Emme Sand & Gravel, gravel	854.91
Farwell, Brian, mileage	152.60
Farmers and Merchants Bank, payroll w/h	5,874.56
First Conrad Benefits Group, insurance buydown,	36.00
Gehring Construction & Ready Mix, crushed concrete	7,815.40
Hillbill's Diesel, supplies	78.52
Kelley Spring LLC, fall right-of-way spraying	13,263.21
Kramer's Wrecker Services, towing Kenworth	781.58
Loup Valleys Rural Public Power District, shop services	207.32
Madison Nation Life, insurance	9.11
Miller Tire Service, tires	149.51
Nebraska Department of Revenue, payroll w/h	871.05
Nebraska Department of Revenue, 3rd quarter fuel tax	1,222.00
Northeast Nebraska Telephone Co, services	90.46
Platinum Truck Service LLC, truck repairs	9,947.21
Powerplan, repairs	96.00
Sapp Bros Petroleum, INC., diesel	9,970.80
Shotkoski Enterprises, concrete haul	25,254.21
Ulrich Gravel, INC, gravel	30,350.54
Verizon Wireless, services	39.93
VSP Insurance Co, vision insurance	63.68
We Mart, fuel	217.53

Plugge made a motion to approve claims, seconded by Pokorny. Voting aye: Plugge, Pokorny, and Heinz. Voting nay: none.

Heinz made a motion at 9:20 A.M. to enter into executive session to discuss personnel issues, seconded by Plugge. Voting aye: Heinz, Plugge, and Pokorny. Voting nay: none.

Heinz made a motion to exit the executive session at 9:28 A.M., seconded by Plugge. Voting aye: Heinz, Plugge, and Pokorny. Voting nay: none.

County Government Day will be November 4, 2025.

With no further business, Pokorny made a motion to adjourn the meeting at 9:50 A.M., seconded by Heinz. Voting aye: Pokorny, Heinz, and Plugge. Voting nay: none.

There will be a Special meeting held on October 6, 2025 at 8 A.M. for Board of Equalization to set levies.

The next regular meeting will be held on Wednesday October 29, 2025, at 8:00 am.

Cara Snider, County Clerk

Travis Heinz, Board Chairman

Lammers, Abel & Kaps CPA's, P.C.

Charles Abel, CPA
Tyler Kaps, CPA
Pam Slagle, CPA
Mary Giesinger, CPA

Certified Public Accountants
140 N. 16th Street
PO Box 142
Ord, Nebraska 68862

Phone: 308-728-3015
Fax: 308-728-7977

ACCOUNTANTS' COMPILATION REPORT

To The Board Members
Wheeler County
Bartlett, Nebraska

Management is responsible for the accompanying financial forecast of the Wheeler County, which comprises the forecasted statement of receipts, disbursements and fund balance - cash basis for the year ended June 30, 2026 and the related summary of significant assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management is also responsible for the accompanying financial statements of the Wheeler County, which comprise the statements of receipts, disbursements and fund balances - cash basis for the years ended June 30, 2024 and 2025 included in the accompanying prescribed form in accordance with the cash basis of accounting.

We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services, promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit, examine or review the forecast or the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the forecast or the financial statements included in the accompanying prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts and are not intended to be presented in accordance with in the cash basis of accounting.

AICPA presentation guidelines require a forecast to disclose that it is prepared using the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Management has not disclosed this matter.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a forecast established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the Wheeler County's forecasted statement of receipts, disbursements and fund balances. Accordingly, the forecast is not designed for those who are not informed about such matters.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The accompanying prescribed form and this report are intended solely for the information and use of the Wheeler County and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Lammers, Abel & Kapr, CPAs

September 23, 2025
Ord, Nebraska

Bartlett, Nebraska

August 25, 2025

The Wheeler County Commissioners met to conduct a regular meeting at 8:00 a.m. Legal Notice of the meeting was published in the August 20, 2025, print edition of the Burwell Tribune and Official Agenda posted according to law. Chairman Heinz called the meeting to order and identified the location of the Nebraska Open Meetings Act poster on the West wall of the courtroom. Answering to roll call were Commissioners Heinz, Plugge, and Pokorny. Clerk Snider, Treasurer Seamann, County Attorney Joe McNally, Sheriff King and Road Foreman Reed were also present.

The Pledge of Allegiance was recited.

Plugge made a motion to approve the July 30, 2025, regular board meeting minutes, seconded by Pokorny. Voting aye: Plugge, Pokorny, and Heinz. Voting nay: none.

Public comment was held and Jerry Koinzan asked for the reasoning for pulling up the shoulders and not grading the road.

Chuck Abel, CPA from Lammers, Abel, and Kaps, met with the board to discuss the budget as presented. The board asked the Road Department and Sheriff's Office to review their budgets and make some cuts as necessary. The board will have a special meeting on September 8th for a budget workshop.

Road Foreman Reed reported that the Ericson-Scotia Road and Ott Road need attention as they are getting really sandy. There is a portion of the road near Kebers where the ditches need to be cleaned out and the county can reuse the clay that is reclaimed. He stated that the Green Valley Road will need to be rolled in and reclayed in the Spring of 2026.

Sheriff King gave an update on the potential change to the dispatch center. Sheriff King is responsible for making changes in his office, if he wishes, while the rural fire department is responsible for making changes if they wish to contract for their own dispatch center. Sheriff King also stated that he has been in contact with Platte Valley Communications for upgrade on the repeaters that will be needed regardless of a change in dispatch centers. Discussion was held as to where to locate repeaters, and who would be responsible for maintenance on them.

Treasurer Seaman informed the board that Nebraska Department Motor Vehicles is evaluating keeping the driver's examiner in Wheeler County. Since the move to the Fire Hall, they have had issues with people disturbing the equipment and having no phone connection.

Treasurer Seamann also presented a possible tax sale that may happen at the September meeting.

Clerk Snider will contact Mike Rizer of O'Neill about getting the lights fixed in the courtroom.

Clerk Snider will contact Bartak Glass about getting new doors for the entryways in the courthouse.

Neleigh Gehl met with the board about the Zoning Administrator position. She would consider the position after reviewing a job description, available training and compensation.

At 10:16 a.m. Pokorny made a motion to enter into executive session to discuss wages, seconded by Plugge. Voting aye: Pokorny, Plugge, and Heinz. Voting nay: none.

Plugge made a motion to exit the executive session at 10:43 a.m., seconded by Heinz. Voting aye: Plugge, Heinz, and Pokorny. Voting nay: none.

Plugge made a motion to pay Road Foreman Delan Reed $850.00 per month for the Emergency Manager position, starting September 1, 2025, seconded by Heinz. Voting aye: Plugge, Heinz, and Pokorny. Voting nay: none.

Clerk Snider was asked to advertise for a Weed Superintendent and to have a job description available for the next meeting.

Discussion on regular courthouse hours was held. Pokorny made a motion to set the courthouse from 9 a.m. to 5 p.m. and open over the noon hour on Monday through Thursday and from 9 a.m. to 12 p.m. on Fridays, starting January 1, 2026, seconded by Plugge. Voting aye: Pokorny, Plugge, and Heinz. Voting nay: none.

County Department inventories were reviewed as presented.

Pokorny made a motion to accept the Wheeler County Ag Society and Wheeler County Rural Fire Board Preliminary Tax Requests that were submitted to the Clerk's Office before August 1, 2025, seconded by Plugge. Voting aye: Pokorny, Plugge, and Heinz. Voting nay: none.

Clerk Snider informed the board that Paul and Jean Nordhues would not be interested in continuing to mow the courthouse yard starting in the Spring of 2026. Snider was asked to advertise for a groundskeeper.

Discussion was held on the reasoning for leaving Region 26 Dispatch. There was no decision made at this time on whether the county will be leaving.

GENERAL FUND

Payroll

Commissioner, salary	$1322.25
Commissioner, salary	1322.25
Commissioner, salary	1322.25
Clerk, salary	4583.80
Deputy Clerk, salary	3483.80
Treasurer, salary	3966.75
Deputy Treasurer, salary	1428.00
Janitorial, salary	216.64
Sheriff, salary	4583.80
Sheriff Clerical, salary	3900.00
County Attorney, salary	4407.50
Aflac, insurance	189.21
Ameritas Retirement Plans Division, retirement	3,594.41
Appeara, services	42.26
Applied Connective Technologies, camera upgrade	1,454.10
Blue Cross Blue Shield Insurance, dental/health insurance	20,267.79
Cenex Fleet Fueling, sheriff fuel	649.27
Colonial Life Insurance, insurance	211.94
DAS Sate Accounting AS 400 fees	309.75
Eakes Office Solutions, furniture	940.76
Elan Financial Services, supplies	644.03
Farmers and Merchants Bank, payroll w/h	6,212.10
First Conrad Benefits Group, insurance buy down	1,732.01
Galls, LLC, uniform	60.97
Holt County Treasurer, veterans contract	616.67
Hometown Leasing, services	60.41
Loup Valleys Rural Public Power District, services	423.36
McNally Law Office, clerical/rent	2,358.34
Menards-Grand Island, supplies	729.97
Meschke, Roberta, check order reimbursement	38.95
Microfilm Imaging Systems, INC, equipment rental	60.00
MIPS Inc, services	1,378.27

Nebraska Association of County Officials, conf registration	215.00
Nebraska Department of Revenue, state w/h	821.83
Nordhues Family, June mowing	660.00
Northeast Nebraska Telephone Co, services	556.73
Ord Animal Clinic, necropsy bull	280.00
Paper Tiger Shredding, services	55.00
Peterson, Preston J, court appointed attorney	1,412.50
Presto-X, monthly services	73.16
Transunion Risk & Alt Data Solutions, subscription	175.00
Valley County Sheriff, prisoner keep	350.00
Verizon Wireless, sheriff cell	276.06
VSP Insurance Co. vision insurance	156.29
ROAD FUND	
Payroll	
Highway Superintendent, salary	833.33
Road Foreman, salary	5653.64
Road Employee, salary	4300.43
Road Employee, salary	4509.81
Road Employee, salary	4186.84
Road Employee, salary	4824.05
Road Employee, salary	4042.07
Weed Superintendent, salary	100.00
Emergency Manager, salary	100.00
AFLAC, insurance	66.10
Ameritas Retirement Plans Division, retirement	3,076.88
Appeara, services	52.60
Bartak Glass, window repair	998.00
Blue Cross Blue Shield, dental/health insurance	9,903.86
Bomgaars Supply, INC, supplies	22.97
Colonial Life Insurance, insurance	533.04
Diamond Lime, lime rock	4,257.23
Edgehill Motors Inc, saw chains	132.00
Farwell, Brian, reimbursement	26.74
Farmers and Merchants Bank, payroll w/h	5,859.46
First Conrad Benefits Group, insurance buydown,	1,674.34
John Deere Financial, grader payment	25,592.60
Loup Valleys Rural Public Power District, shop services	205.69
Madison Nation Life, insurance	5.42
MidWest Repair, hydraulic repairs	675.00
Nebraska Department of Revenue, payroll w/h	867.88
Northeast Nebraska Telephone Co, services	90.15
Platinum Truck Service LLC, truck repairs	8,378.36
Powerplan, repairs	1,637.65
Sapp Bros Petroleum, INC., diesel	11,513.74
Shotkoski Enterprises, concrete haul	21,859.26
The Parts Bin, Inc, supplies	346.52
Ulrich Gravel, INC, gravel	20,862.17
Verizon Wireless, services	39.91
VSP Insurance Co, vision insurance	63.68
We Mart, fuel	387.34

Pokorny made a motion to approve claims, seconded by Heinz. Voting aye: Pokorny, Heinz, and Plugge. Voting nay: none.

At 11:23 a.m. Pokorny motioned to enter into executive session to discuss potential litigation, seconded by Plugge. Voting aye: Pokorny, Plugge, and Heinz. Voting nay: none.

Pokorny made a motion to exit the executive session at 12:16 p.m., seconded by Plugge. Voting aye: Pokorny, Heinz, and Plugge. Voting nay: none.

With no further business, Heinz made a motion to adjourn the meeting at 12:17 p.m., seconded by Pokorny. Voting aye: Heinz, Pokorny, and Plugge. Voting nay: none.

There will be a Special meeting held on September 8, 2025 at 8 a.m. for budget workshop.

The next regular meeting will be held on Wednesday September 24, 2025, at 8:00 am.

Cara Snider, County Clerk

Travis Heinz, Board Chairman