

TO THE COUNTY BOARD AND COUNTY CLERK OF
NEMAHA COUNTY

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 9-30-2026
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		5,255,832.40	5,255,832.40
Total All Funds	0.00	5,255,832.40	5,255,832.40

Was this subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of JULY 1, 2025 through June 30, 2026?

☒ YES ☐ NO

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

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of JULY 1, 2025 through June 30, 2026?

☐ YES ☒ NO

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

Total Certified Valuation	1,856,959,845
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(Certification of Valuation(s) from County Assessor **MUST** be attached)

Outstanding Bonded Indebtedness as of July 1, 2026

Principal	0.00
Interest	0.00
Total Bonded Indebtedness	0.00

ENTITY OFFICIAL ADDRESS

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

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

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

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

- ☐ Board Chairperson
- ☒ Clerk / Treasurer / Superintendent / Other
- ☐ Preparer

Nemaha County
2026-2027 Property Tax Request Authority Computation Form

Calculation of Preliminary Property Tax Request Authority

2025-2026 Total Property Tax Request (1) \$ 4,800,904.79

(from prior year budget - Cover Page submitted to the State Auditor)

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

(10) 0.00

TOTAL Prior Year Exceptions Utilized (total Line 2 through 10) (11) 0.00

Preliminary Property Tax Request Authority (Line 1 - Line 11) (12) 4,800,904.79

Allowed Increases to Preliminary Property Tax Request Authority

2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 4,800,904.79
(13)

Growth Percentage per County Assessor

44,205,318.00	/	1,722,581,107.00	=	2.57%	
2026 Growth Value		2025 Total Valuation		(14a)	123,202.05
					Increase due to Growth (14)

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

Inflation Percentage

5.26%	
(15a)	252,527.59
	Increase due to Inflation (15)

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

Allowable Exceptions Utilized (§ 13-3404)

2026-2027 Property Taxes Budgeted For:

Approved Bonds (16) 0.00
(Cannot exceed property tax request for the principal & interest on bonds on cover page (page 1))

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) 72,000.00

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 (23) 0.00
(MUST attach sample ballot language and certified election results)

Prior Years's Unused Property Tax Authority Used This Year (24) 155,652.03
(Cannot exceed amount on Supporting Schedule 1, Line 1)

Total Exceptions Utilized (Total lines 16 through 24) (25) 227,652.03

2026-2027 Total Property Tax Request Authority (Total Lines 12, 14, 15, 25) (26) 5,404,286.46

2026-2027 ACTUAL Property Tax Request (from Cover Page - Page 1) (27) 5,255,832.40

Unused Property Tax Request Authority Created for Future Years (To Schedule 1, Line 3) (28) 148,454.06
(Line 26 minus 27, MUST be greater than or equal to \$0.00)

Nemaha County
2026-2027 Property Tax Request Authority Supporting Schedules

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

Accumulated 2025-2026 Unused Restricted Funds Authority	(1)	\$ 155,652.03
Less: Amount used this year <i>(from Computation Form, Line 24) (cannot exceed Line 1)</i>	(2)	155,652.03
Add: Unused Authority created this year <i>(from Computation Form, Line 28)</i>	(3)	148,454.06
Total Unused Property Authority subject to carryover limit <i>(cannot be less than \$0.00)</i>	(4)	148,454.06
Calculation of carryover limit:		
2025-2026 Total Property Tax Request Authority <i>(from prior year computation form, line 26)</i>	(5)	0.00
Calculated Carryover Maximum (5% of line 5)	(6)	0.00
Unused Property Tax Request Authority Available for Future Years <i>(lesser of line 4 or line 6 - cannot be less than zero)</i>	(7)	0.00

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 <i>(must agree to Computation Form, Line 17)</i>			\$ 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)
	\$ 0.00
Total Public Safety Exception <i>(must agree to Computation Form, Line 18)</i>	\$ 0.00

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2025 through June 30, 2026

Nemaha County

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2025 through June 30, 2026

Nemaha County

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2025 through June 30, 2026

Nemaha County

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

NEMAHA COUNTY

2026 - 2027 Allowable Growth Percentage Computation Form

Calculation of Base Property Tax Request Authority

Prior Year Total Property Tax Request <i>(Total Personal and Real Property Required from prior year budget - Cover Page)</i>	(1)	\$4,800,904.79
Base Limitation Percent Increase (2%)	(2)	2.00%
Real Growth Percentage Increase $\frac{\$44,205,318.00}{\text{2026 Real Growth Value per Assessor}} \div \frac{\$1,722,581,107.00}{\text{Prior Year Total Valuation per Assessor}} =$	(3)	2.57%
Total Allowable Growth Percentage Increase (Line 2 + Line 3)	(4)	4.57%
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)	(5)	\$219,401.35
TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)	(6)	\$5,020,306.14

Actual Property Tax Request

2026 - 2027 ACTUAL Total Property Tax Request <i>(Total Personal and Real Property Required from Cover Page)</i>	(7)	\$5,255,832.40
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If line (7) is **greater than** line (6) your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your proposed property tax request and telephone number to the County Clerk by September 5th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

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

NEMAHA COUNTY LEVY LIMIT FORM

Name (Column A)	Property Taxes Other Than Bonds (Column B)	Bond Property Taxes (Column C)	Valuation (Column D)	General Tax Levy (Column E)	Bond Tax Levy (Column F)
Countywide Entities					
General	5,255,832.40	-	1,856,959,845	0.283034	0.000000
Total County Budgeted Countywide Entities				0.283034	
Other Countywide Entities					
Ag Society				0.004484	
Total Countywide Levy				0.287518	
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			829,331	0.044661	
Other entities property taxes designated for interlocal agreements			0	0.000000	
Total County Levy Authority (Cannot exceed 50 cents)				0.494661	(1)
Levy Limit Analysis					
Countywide Levy				0.287518	
Fire District - Largest General Levy Authority granted by the County Board				0.030526	
Township - Largest General Levy Authority granted by the County Board				0.000000	
Cemetery District - Largest General Levy Authority granted by the County Board				0.000000	
Irrigation District - Largest General Levy Authority granted by the County Board				0.000000	
Drainage - Largest General Levy Authority granted by the County Board				0.000000	
Rural Water District - Largest General Levy Authority granted by the County Board				0.000000	
Other Districts - Largest General Levy Authority granted by the County Board				0.000000	
Largest Possible District Levy				0.318044	(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.

NEMAHA COUNTY
County Treasurer Summary of Uncollected Taxes

<u>Tax Year</u>	<u>Amount</u>
2025	\$1,387,722.30
2024	\$3,187.82
2023	\$359.00

NEMAHA COUNTY

Schedule of Budgeted Disbursements

For the Year Ended June 30, 2027

Functions/Programs	Operating*	Capital Outlay	Debt Service	Other**	Total Disbursements
Governmental:					
General Government	1,434,187.71	166,422.61	0.00	0.00	1,600,610.32
Public Safety - Law Enforcement	2,803,407.05	363,084.81	0.00	386.58	3,166,878.44
Public Safety - Other	361,807.14	703,341.97	0.00	1,000.00	1,066,149.11
Public Works - Highways & Roads	3,273,021.63	2,282,753.39	0.00	0.00	5,555,775.02
Public Works - Other	30,672.50	0.00	0.00	0.00	30,672.50
Public Health & Social Services	298,615.08	1,000.00	0.00	0.00	299,615.08
Culture and Recreation	24,097.62	23,612.62	0.00	0.00	47,710.24
Community Development	73,877.90	0.00	0.00	0.00	73,877.90
Miscellaneous	3,035,587.09	308,621.08	0.00	2,046,427.68	5,390,635.85
Business-type Activities:					
Airport	0.00	0.00	0.00	0.00	0.00
Nursing Home	0.00	0.00	0.00	0.00	0.00
Hospital	0.00	0.00	0.00	0.00	0.00
Historical Society	0.00	0.00	0.00	0.00	0.00
Solid Waste	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Disbursements and Transfers	11,335,273.72	3,848,836.48	0.00	2,047,814.26	17,231,924.46

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

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

NEMAHA COUNTY**Summary of All Funds**

	Actual 2024-2025 (1)	Actual 2025-2026 (2)	Requested 2026-2027 (3)	Proposed 2026-2027 (4)	Adopted 2026-2027 (5)
Disbursements and Transfers:					
Operating Expenses	7,356,474.81	7,650,774.28	11,514,412.96	11,335,273.72	11,335,273.72
Capital Outlay	1,577,067.26	1,176,250.54	3,813,836.48	3,848,836.48	3,848,836.48
Transfers Out	2,033,656.67	1,705,096.13	2,047,814.26	2,047,814.26	2,047,814.26
Total Disbursements and Transfers	10,967,198.74	10,532,120.95	17,376,063.70	17,231,924.46	17,231,924.46
Balance, Receipts and Transfers:					
Net Cash Balance	3,751,142.72	4,446,993.44	5,233,353.70	5,233,353.70	5,233,353.70
Intergovernmental Federal	44,039.92	474,370.88	344,131.39	344,131.39	344,131.39
Intergovernmental State	2,784,887.23	2,578,610.64	2,610,138.82	2,610,138.82	2,610,138.82
Intergovernmental Local	2,675,254.80	2,443,471.96	2,205,653.89	2,240,653.89	2,240,653.89
Personal and Real Property Taxes	4,125,210.84	4,181,931.60	5,250,016.63	5,255,832.40	5,255,832.40
Transfers In	2,033,656.67	1,542,883.02	2,047,814.26	2,047,814.26	2,047,814.26
Unknown Type	0.00	97,213.11	0.00	0.00	0.00
Total Resources Available	15,414,192.18	15,765,474.65	17,691,108.69	17,731,924.46	17,731,924.46
Balance Forward/Cash Reserve	4,446,993.44	5,233,353.70	315,044.99	500,000.00	500,000.00
Cash Reserve Percentage					4%

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	601	County Commissioner
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	Official's Salary	80,959.23	82,822.74	82,822.74	93,186.24	93,186.24	93,186.24
1-1000	Social Security	6,280.63	6,335.94	6,841.82	7,128.75	7,128.75	7,128.75
	Personal Services Totals	87,239.86	89,158.68	89,664.56	100,314.99	100,314.99	100,314.99
	Operating Expenses						
2-0205	E-Mail Account	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	Meals	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	Lodging	2,106.25	2,500.00	1,099.60	2,500.00	2,500.00	2,500.00
2-1704	Mileage	3,595.55	5,000.00	4,957.73	5,000.00	5,000.00	5,000.00
2-1751	Dues, Subscriptions, Registrations	1,070.00	1,000.00	810.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	6,771.80	8,600.00	6,867.33	8,600.00	8,600.00	8,600.00
0100-601 County Commissioner TOTAL		94,011.66	97,758.68	96,531.89	108,914.99	108,914.99	108,914.99

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	602	County Clerk
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	Official's Salary	61,101.36	62,507.70	62,507.70	72,829.25	72,829.25	72,829.25
1-0201	Deputy's Salary	44,859.44	47,016.14	47,001.65	58,262.40	58,262.40	58,262.40
1-0305	Clerical Salary	45,753.81	47,825.60	47,812.00	51,119.20	49,366.40	49,366.40
1-0500	Comp time/Holiday	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	Social Security	12,075.55	12,343.23	12,334.40	13,939.13	13,805.04	13,805.04
	Personal Services Totals	163,790.16	169,692.67	169,655.75	196,149.98	194,263.09	194,263.09
	Operating Expenses						
2-0205	Internet/email account	0.00	0.00	0.00	0.00	0.00	0.00
2-1011	Photocopier Expense	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00
2-1101	MIPS/Computer Programing	0.00	0.00	0.00	6,564.24	6,564.24	6,564.24
2-1102	IT Services - Five Nines	6,156.00	6,800.00	6,721.20	7,141.68	7,141.68	7,141.68
2-1701	Meals	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	Lodging	394.85	500.00	249.90	500.00	500.00	500.00
2-1704	Mileage	646.97	700.00	491.17	600.00	600.00	600.00
2-1751	Dues, Subscriptions, Registrations	485.00	500.00	315.00	400.00	400.00	400.00
2-7000	Photocopier DO NOT USE	2,367.92	2,500.00	2,335.35	0.00	0.00	0.00
	Operating Expenses Totals	10,050.74	11,000.00	10,112.62	17,705.92	17,705.92	17,705.92
	Capital Outlay						
5-0500	Office/Computer Equipment	959.07	731.98	731.98	0.00	0.00	0.00
5-1309	Software - DO NOT USE	5,616.12	6,000.00	5,616.17	0.00	0.00	0.00
	Capital Outlay Totals	6,575.19	6,731.98	6,348.15	0.00	0.00	0.00
0100-602 County Clerk TOTAL		180,416.09	187,424.65	186,116.52	213,855.90	211,969.01	211,969.01

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	603	County Treasurer
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	Official's Salary	61,101.36	62,507.64	62,507.70	70,329.27	70,329.27	70,329.27
1-0201	Deputy's Salary	51,965.30	54,179.84	54,179.60	59,685.12	59,685.12	59,685.12
1-0305	Clerical Salary	44,955.17	47,811.92	42,277.20	52,676.64	51,295.20	51,295.20
1-0500	Comp time/Holiday	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	Social Security	11,813.64	14,114.20	12,509.13	14,740.86	13,870.18	13,870.18
1-1405	Part-time Clerical	0.00	20,000.00	7,935.00	10,000.00	0.00	0.00
	Personal Services Totals	169,835.47	198,613.60	179,408.63	207,431.89	195,179.77	195,179.77
	Operating Expenses						
2-0205	E-Mail Account	0.00	0.00	0.00	0.00	0.00	0.00
2-1011	Photocopiers Expense	0.00	0.00	0.00	1,800.00	1,800.00	1,800.00
2-1101	MIPS/Computer Programing	0.00	0.00	0.00	11,500.00	11,500.00	11,500.00
2-1102	IT Services - Five Nines	5,796.00	6,324.00	6,451.20	7,300.00	7,300.00	7,300.00
2-1701	Meals	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	Lodging	527.90	700.00	489.80	600.00	600.00	600.00
2-1704	Mileage	948.19	750.00	793.53	850.00	850.00	850.00
2-1751	Dues, Subscriptions, Registrations	471.00	600.00	555.00	600.00	600.00	600.00
2-7000	Photocopier DO NOT USE	1,458.81	1,800.00	1,577.15	0.00	0.00	0.00
	Operating Expenses Totals	9,201.90	10,274.00	9,866.68	22,750.00	22,750.00	22,750.00
	Capital Outlay						
5-0500	Office/Computer Equipment	1,811.00	2,000.00	1,192.96	2,000.00	2,000.00	2,000.00
5-1309	Software - DO NOT USE	10,792.92	11,500.00	10,946.43	0.00	0.00	0.00
	Capital Outlay Totals	12,603.92	13,500.00	12,139.39	2,000.00	2,000.00	2,000.00
0100-603 County Treasurer TOTAL		191,641.29	222,387.60	201,414.70	232,181.89	219,929.77	219,929.77

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	605	County Assessor
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	Official's Salary	61,101.36	62,507.64	62,507.70	72,829.25	72,829.25	72,829.25
1-0201	Assistant Appraiser	43,517.70	47,552.96	44,502.48	54,621.94	54,621.94	54,621.94
1-0300	Assistant Appraiser	45,703.86	47,552.96	47,553.00	53,403.84	51,295.20	51,295.20
1-0500	Comp Time/Holiday	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	Social Security	11,462.93	12,057.43	11,745.12	13,835.41	13,674.10	13,674.10
	Personal Services Totals	161,785.85	169,670.99	166,308.30	194,690.44	192,420.49	192,420.49
	Operating Expenses						
2-1011	Photocopier Expense	0.00	0.00	0.00	2,100.00	2,100.00	2,100.00
2-1100	GIS Costs	11,680.00	8,860.00	10,990.00	12,430.00	12,430.00	12,430.00
2-1102	IT Services - Five Nines	6,293.00	6,324.00	7,100.54	7,141.68	7,141.68	7,141.68
2-1701	Meals	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	Lodging	1,114.60	1,900.00	1,323.75	1,900.00	1,900.00	1,900.00
2-1704	Mileage	1,547.74	1,900.00	2,167.83	2,600.00	2,600.00	2,600.00
2-1751	Dues, Subscriptions, Registrations	711.00	800.00	760.00	800.00	800.00	800.00
2-1765	Assessor's Continuing Education	755.00	1,000.00	595.00	800.00	800.00	800.00
2-2500	Vanguard Expenses	24,053.00	25,615.00	24,465.00	24,465.00	24,465.00	24,465.00
2-2502	Fees (E-Mails)	0.00	0.00	0.00	0.00	0.00	0.00
2-2507	IT Support	0.00	0.00	0.00	0.00	0.00	0.00
2-2510	Contract For Reappraisal	0.00	13,056.00	0.00	0.00	0.00	0.00
2-7000	Photocopier DO NOT USE	1,812.97	2,100.00	2,086.15	0.00	0.00	0.00
	Operating Expenses Totals	47,967.31	61,555.00	49,488.27	52,236.68	52,236.68	52,236.68
	Capital Outlay						
5-0500	Office/Computer Equipment	1,888.31	1,900.00	3,712.74	2,350.00	2,350.00	2,350.00
5-0502	Data/Computer Processing Equipment	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	Programming	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	1,888.31	1,900.00	3,712.74	2,350.00	2,350.00	2,350.00
	Transfers Out						
7-0100	Transfers to Capital Outlays	2,500.00	0.00	13,500.00	0.00	0.00	0.00
	Transfers Out Totals	2,500.00	0.00	13,500.00	0.00	0.00	0.00
0100-605 County Assessor TOTAL		214,141.47	233,125.99	233,009.31	249,277.12	247,007.17	247,007.17

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	607	Election Commissioner
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0305	Administrative Salary	4,000.00	4,000.00	4,000.00	0.00	0.00	0.00
1-0409	Part-time Election Poll Workers	7,123.86	10,000.00	8,173.78	10,000.00	10,000.00	10,000.00
1-0500	Part-time Counting/Canvas Board	1,086.64	1,500.00	975.84	1,200.00	1,200.00	1,200.00
	Personal Services Totals	12,210.50	15,500.00	13,149.62	11,200.00	11,200.00	11,200.00
	Operating Expenses						
2-0100	Postage	77.79	500.00	0.00	200.00	200.00	200.00
2-1011	Ballots/Printing/Programing	8,000.83	11,000.00	9,920.96	11,000.00	11,000.00	11,000.00
2-1012	Publishing Public Notices	1,520.00	2,500.00	1,971.00	2,500.00	2,500.00	2,500.00
2-1017	Maps & Boundaries	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	Lodging	0.00	250.00	234.85	250.00	250.00	250.00
2-1704	Mileage for trainings	268.63	750.00	675.76	300.00	300.00	300.00
2-3300	Special Election/Recall Cost	0.00	7,500.00	0.00	7,500.00	7,500.00	7,500.00
	Operating Expenses Totals	9,867.25	22,500.00	12,802.57	21,750.00	21,750.00	21,750.00
	Supplies and Materials						
3-0113	Election Supplies	467.34	500.00	1,488.67	500.00	500.00	500.00
	Supplies and Materials Totals	467.34	500.00	1,488.67	500.00	500.00	500.00
	Equipment Rental						
4-0502	Voting Polls Rent	675.00	675.00	675.00	675.00	675.00	675.00
	Equipment Rental Totals	675.00	675.00	675.00	675.00	675.00	675.00
	Capital Outlay						
5-0900	Voting Equipment	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	0.00	0.00	0.00	0.00	0.00	0.00
0100-607 Election Commissioner TOTAL		23,220.09	39,175.00	28,115.86	34,125.00	34,125.00	34,125.00

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	608	Planning & Zoning
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0301	Planning/Zoning Administrative	0.00	12,000.00	0.00	12,000.00	12,000.00	12,000.00
1-1000	Social Security	0.00	0.00	0.00	918.00	918.00	918.00
	Personal Services Totals	0.00	12,000.00	0.00	12,918.00	12,918.00	12,918.00
	Operating Expenses						
2-1701	Meals	0.00	0.00	41.32	100.00	100.00	100.00
2-1702	Lodging	0.00	500.00	479.85	500.00	500.00	500.00
2-1704	Mileage	0.00	250.00	292.18	300.00	300.00	300.00
2-1751	Registrations/Dues	0.00	250.00	235.00	300.00	300.00	300.00
2-2501	Consulting Fees	0.00	27,390.00	19,390.00	7,500.00	7,500.00	7,500.00
2-2536	Zoning Adminstration	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	Miscellaneous Expenses	0.00	0.00	200.00	200.00	200.00	200.00
	Operating Expenses Totals	0.00	28,390.00	20,638.35	8,900.00	8,900.00	8,900.00
	Supplies and Materials						
3-0100	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	0.00	0.00	0.00	0.00	0.00	0.00
0100-608 Planning & Zoning TOTAL		0.00	40,390.00	20,638.35	21,818.00	21,818.00	21,818.00

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	611	Flood Plain Administrator
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	Flood Plain Administrator Salary	11,004.96	11,038.08	1,940.35	5,000.00	5,000.00	5,000.00
1-1000	Social Security	841.76	844.41	31.67	0.00	0.00	0.00
	Personal Services Totals	11,846.72	11,882.49	1,972.02	5,000.00	5,000.00	5,000.00
	Operating Expenses						
2-1751	Dues, Subscriptions, Registrations	215.00	250.00	0.00	250.00	250.00	250.00
2-2912	Training	1,421.45	1,500.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	1,636.45	1,750.00	0.00	250.00	250.00	250.00
	Supplies and Materials						
3-0101	Office Supplies	266.55	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	266.55	0.00	0.00	0.00	0.00	0.00
0100-611 Flood Plain Administrator TOTAL		13,749.72	13,632.49	1,972.02	5,250.00	5,250.00	5,250.00

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	621	Clerk Of District Court
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	Official's Salary	61,101.36	62,507.64	62,507.70	70,329.15	70,329.15	70,329.15
1-0201	Deputy's Salary	44,453.35	47,825.60	47,811.92	52,751.20	52,751.20	52,751.20
1-0405	Part-time Deputy	4,160.76	0.00	0.00	0.00	0.00	0.00
1-0500	Comp Time/Holiday	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	Social Security	8,769.85	8,440.49	8,934.67	9,415.65	9,415.65	9,415.65
	Personal Services Totals	118,485.32	118,773.73	119,254.29	132,496.00	132,496.00	132,496.00
	Operating Expenses						
2-0205	DAS State Internet Service	0.00	0.00	0.00	5,112.00	5,112.00	5,112.00
2-1016	Microfilming Costs	912.00	988.00	912.00	988.00	988.00	988.00
2-1701	Meals	0.00	50.00	0.00	50.00	50.00	50.00
2-1702	Lodging	0.00	300.00	249.90	300.00	300.00	300.00
2-1704	Mileage	201.74	250.00	-269.46	350.00	350.00	350.00
2-1751	Dues, Subscriptions, Registrtrions	50.00	100.00	315.00	350.00	350.00	350.00
	Operating Expenses Totals	1,163.74	1,688.00	1,207.44	7,150.00	7,150.00	7,150.00
0100-621 Clerk Of District Court TOTAL		119,649.06	120,461.73	120,461.73	139,646.00	139,646.00	139,646.00

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	622	County Court System
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-0200	Fax Line	742.44	800.00	373.36	400.00	400.00	400.00
2-1010	Record Preservation/Scanning	648.00	900.00	848.00	900.00	900.00	900.00
2-1011	Photocopier Expense	0.00	0.00	0.00	1,920.00	1,920.00	1,920.00
2-1751	Dues/Subscriptions/Registrations	60.00	215.00	150.00	215.00	215.00	215.00
2-7000	Copier DO NOT USE	470.26	500.00	502.55	0.00	0.00	0.00
	Operating Expenses Totals	1,920.70	2,415.00	1,873.91	3,435.00	3,435.00	3,435.00
	Supplies and Materials						
3-0100	Judges's Robe	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay						
5-0500	Office Equipment	1,923.19	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	1,923.19	0.00	0.00	0.00	0.00	0.00
0100-622 County Court System TOTAL		3,843.89	2,415.00	1,873.91	3,435.00	3,435.00	3,435.00

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	624	District Judge
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0313	Bailiff Salary	49,164.04	50,480.43	50,429.68	52,499.65	52,499.65	52,499.65
1-0500	Comp Time/Holiday	0.00	0.00	0.00	0.00	0.00	0.00
1-0800	Health Insurance HRA	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	Health Insurance	14,571.34	14,935.62	15,449.14	17,455.32	17,455.32	17,455.32
1-0803	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	Social Security	3,724.08	3,861.75	3,820.85	4,016.22	4,016.22	4,016.22
	Personal Services Totals	67,459.46	69,277.80	69,699.67	73,971.19	73,971.19	73,971.19
	Operating Expenses						
2-0200	Fax/Cell Phone	1,214.32	1,275.00	837.80	1,000.00	1,000.00	1,000.00
2-1704	Mileage	18.48	100.00	0.00	75.00	75.00	75.00
2-1751	Dues/Subscriptions/Registrations	0.00	500.00	374.50	450.00	450.00	450.00
	Operating Expenses Totals	1,232.80	1,875.00	1,212.30	1,525.00	1,525.00	1,525.00
0100-624 District Judge TOTAL		68,692.26	71,152.80	70,911.97	75,496.19	75,496.19	75,496.19

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	641	Building & Ground
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0306	Custodial for Courthouse	11,777.01	43,680.00	38,294.45	41,600.00	41,600.00	41,600.00
1-0406	Part-time Custodian for Jail	3,773.84	5,000.00	3,734.65	5,000.00	5,000.00	5,000.00
1-0500	Comp Time/Holiday	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	Social Security	1,189.56	3,724.02	3,207.17	3,500.00	3,500.00	3,500.00
	Personal Services Totals	16,740.41	52,404.02	45,236.27	50,100.00	50,100.00	50,100.00
	Operating Expenses						
2-0205	E-Mail Account	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	Utility Lights	11,229.67	15,000.00	8,167.59	10,000.00	10,000.00	10,000.00
2-0502	Water	8,632.49	10,000.00	5,208.17	10,000.00	10,000.00	10,000.00
2-0503	Utility-Heating	6,054.70	10,000.00	5,777.33	10,000.00	10,000.00	10,000.00
2-0505	Utility-Garbage	1,311.36	1,500.00	1,311.36	1,500.00	1,500.00	1,500.00
2-1300	Building & Grounds Repair & Update	14,437.98	75,000.00	29,481.87	75,000.00	75,000.00	75,000.00
2-1304	County Buildings Snow Removal	4,450.00	0.00	0.00	0.00	0.00	0.00
2-1307	Courthouse Yard Beautification	807.83	1,500.00	593.81	1,500.00	1,500.00	1,500.00
2-1600	Chair Lift Repair	0.00	1,200.00	0.00	1,200.00	1,200.00	1,200.00
2-1650	Courthouse Grounds Repair/Sprinkler	3,292.50	5,000.00	1,089.00	5,000.00	5,000.00	5,000.00
2-2500	Contract Services Yard Chemicals	1,355.00	2,500.00	1,791.98	2,500.00	2,500.00	2,500.00
2-2547	Janitorial - SENDS - Courthouse	0.00	500.00	290.25	0.00	0.00	0.00
2-2548	Lawn Mowing Services	6,760.00	7,500.00	4,350.00	7,500.00	7,500.00	7,500.00
2-9900	Pest Control County Buildings	2,620.00	3,000.00	2,520.00	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	60,951.53	132,700.00	60,581.36	127,200.00	127,200.00	127,200.00
	Supplies and Materials						
3-0103	Janitorial Supplies	8,204.00	15,000.00	8,997.02	15,000.00	15,000.00	15,000.00
3-0104	Courthouse Mulch	1,170.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
3-0209	Lawn Mower Fuel/Oil	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	9,374.00	17,500.00	8,997.02	17,500.00	17,500.00	17,500.00
	Capital Outlay						
5-0308	Snow Removal Equipment	0.00	0.00	710.85	500.00	500.00	500.00
5-1100	Courthouse Heating/Boiler	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
	Capital Outlay Totals	0.00	10,000.00	710.85	10,500.00	10,500.00	10,500.00
	Transfers Out						
7-0200	Transfer to County Buildings	50,000.00	0.00	25,000.00	0.00	0.00	0.00
	Transfers Out Totals	50,000.00	0.00	25,000.00	0.00	0.00	0.00
0100-641 Building & Ground TOTAL		137,065.94	212,604.02	140,525.50	205,300.00	205,300.00	205,300.00

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	645	Agricultural Extension Agent/ Office
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0305	Clerical Salary	34,652.82	38,552.80	39,438.16	40,518.40	40,518.40	40,518.40
1-0405	4-H Program Assitant	61,137.14	63,088.34	68,116.23	76,300.00	76,300.00	76,300.00
1-0500	COMP TIME/HOLIDAY	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	Social Security	2,650.98	2,947.11	2,965.67	3,099.66	3,099.66	3,099.66
	Personal Services Totals	98,440.94	104,588.25	110,520.06	119,918.06	119,918.06	119,918.06
	Operating Expenses						
2-0200	Telephone	0.00	0.00	0.00	300.00	300.00	300.00
2-1011	Photocopier Expense	0.00	0.00	0.00	2,725.00	2,725.00	2,725.00
2-1701	Meals	45.00	50.00	13.24	50.00	50.00	50.00
2-1702	Lodging	246.43	250.00	250.00	250.00	250.00	250.00
2-1704	Mileage	1,088.92	1,500.00	1,307.85	1,500.00	1,500.00	1,500.00
2-1708	Travel Expense	493.31	600.00	723.65	600.00	600.00	600.00
2-7000	Photocopier DO NOT USE	2,234.21	2,725.00	2,431.48	0.00	0.00	0.00
2-9900	Program Support	886.50	800.00	-2,733.03	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	4,994.37	5,925.00	1,993.19	6,425.00	6,425.00	6,425.00
	Capital Outlay						
5-0500	Computer Equipment	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	2,000.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
0100-645 Agricultural Extension Agent/Office TOTAL		105,435.31	112,513.25	112,513.25	128,343.06	128,343.06	128,343.06

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	649	County Building - Multi-Plex Building
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-0500	Utilities	14,093.02	20,000.00	14,013.14	17,500.00	17,500.00	17,500.00
2-1301	Building Repair	23,426.19	35,000.00	5,008.69	20,000.00	20,000.00	20,000.00
2-1304	Wellness Center Snow Removal	1,750.00	0.00	0.00	0.00	0.00	0.00
2-2546	Janitorial Services (Contract)	1,386.75	2,000.00	1,635.00	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	40,655.96	57,000.00	20,656.83	39,500.00	39,500.00	39,500.00
	Supplies and Materials						
3-0103	Wellness Janitorial Supplies	106.34	250.00	276.95	300.00	300.00	300.00
	Supplies and Materials Totals	106.34	250.00	276.95	300.00	300.00	300.00
0100-649 County Building - Multi-Plex Building TOTAL		40,762.30	57,250.00	20,933.78	39,800.00	39,800.00	39,800.00

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	651	County Sheriff
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	Official's Salary	81,468.61	85,100.63	83,343.55	93,772.18	93,772.18	93,772.18
1-0201	Chief Deputy's Salary	76,611.67	72,335.53	75,773.96	79,706.36	79,706.36	79,706.36
1-0202	Deputies Salary	642,576.03	623,787.58	655,256.82	687,350.11	687,350.11	687,350.11
1-0301	Administrative Salary	18,932.80	17,020.13	27,074.42	18,754.44	18,754.44	18,754.44
1-0400	Part-Time Deputies Salary	15,647.92	8,000.00	12,601.27	12,000.00	12,000.00	12,000.00
1-0500	Overtime (Grant)	10,386.35	60,000.00	19,296.60	60,000.00	60,000.00	60,000.00
1-0501	Overtime Wages	0.00	43,318.58	0.00	47,732.65	47,732.65	47,732.65
1-0802	Health Insurance	115,052.37	167,934.36	112,580.96	208,176.12	0.00	0.00
1-1000	Social Security	61,103.87	68,969.53	64,987.22	75,529.65	75,529.65	75,529.65
1-1100	Uniform Allowance	10,560.00	10,560.00	10,440.00	10,560.00	10,560.00	10,560.00
	Personal Services Totals	1,032,339.62	1,157,026.34	1,061,354.80	1,293,581.51	1,085,405.39	1,085,405.39
	Operating Expenses						
2-0100	Postage	449.28	450.00	140.89	450.00	450.00	450.00
2-0200	Telephone	0.00	0.00	0.00	0.00	0.00	0.00
2-0201	Teletype	0.00	0.00	550.00	0.00	0.00	0.00
2-0205	Internet Service	2,700.00	2,800.00	3,041.21	2,900.00	2,900.00	2,900.00
2-0210	Cell Phone Service	13,042.00	15,000.00	12,376.12	15,000.00	15,000.00	15,000.00
2-0400	Radio Repair	3,990.31	3,500.00	486.00	3,500.00	3,500.00	3,500.00
2-1011	Photocopier Expense	0.00	0.00	0.00	4,000.00	4,000.00	4,000.00
2-1101	Computer Programing	0.00	0.00	0.00	54,000.00	54,000.00	54,000.00
2-1701	Meals	560.03	2,800.00	2,360.99	2,800.00	2,800.00	2,800.00
2-1702	Lodging	5,786.38	4,500.00	3,630.06	4,500.00	4,500.00	4,500.00
2-1704	Sheriff/Mileage	155.44	0.00	35.14	0.00	0.00	0.00
2-1751	Dues, Subscriptions, Registrations	10,594.67	16,000.00	16,737.45	16,000.00	16,000.00	16,000.00
2-2500	Radio Motorola Subscription	0.00	4,800.00	445.00	4,800.00	4,800.00	4,800.00
2-2901	Law Enforcement Training	6,385.00	9,000.00	7,727.65	9,000.00	9,000.00	9,000.00
2-3200	Animal Control	160.39	800.00	408.67	800.00	800.00	800.00
2-6080	Accident Team Grant	0.00	8,000.00	1,913.37	0.00	0.00	0.00
2-7000	Photocopier DO NOT USE	2,818.06	4,000.00	3,377.04	0.00	0.00	0.00
2-9900	Sheriff's Expense	2,881.40	2,000.00	0.00	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	49,522.96	73,650.00	53,229.59	119,750.00	119,750.00	119,750.00
	Supplies and Materials						
3-0112	Law Enforcement Supplies	53,631.60	40,000.00	29,272.07	40,000.00	40,000.00	40,000.00
3-0209	Fuel - Equipment	38,691.34	60,000.00	44,155.28	60,000.00	60,000.00	60,000.00
3-0210	Grease/Oil Equipment	4,566.95	5,000.00	1,546.92	5,000.00	5,000.00	5,000.00
3-0211	Tire/Tire Repair Equipment	3,671.76	7,000.00	8,085.22	7,000.00	7,000.00	7,000.00
3-0212	Equipment Repair	27,259.08	35,000.00	20,317.58	35,000.00	35,000.00	35,000.00
	Supplies and Materials Totals	127,820.73	147,000.00	103,377.07	147,000.00	147,000.00	147,000.00

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	651	County Sheriff
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Capital Outlay						
5-0301	Cars/Trucks	0.00	75,000.00	44,588.00	75,000.00	75,000.00	75,000.00
5-0360	Grant for Equipment	42,265.31	100,000.00	0.00	0.00	0.00	0.00
5-1309	Computer Software DO NOT USE	53,354.57	54,000.00	46,126.24	0.00	0.00	0.00
5-1310	Portable Radios Equipment Upgrade	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	95,619.88	229,000.00	90,714.24	75,000.00	75,000.00	75,000.00
	Transfers Out						
7-0100	Transfers	75,000.00	0.00	95,000.00	0.00	0.00	0.00
7-0200	Transfer to Canine Dog Fund	0.00	0.00	0.00	0.00	0.00	0.00
7-0300	Transfer to Capital Outlay	7,500.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	82,500.00	0.00	95,000.00	0.00	0.00	0.00
0100-651 County Sheriff TOTAL		1,387,803.19	1,606,676.34	1,403,675.70	1,635,331.51	1,427,155.39	1,427,155.39

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	652	County Attorney
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	Official's Salary	81,468.61	83,343.55	83,343.55	93,772.34	93,772.34	93,772.34
1-0201	Deputy's Salary	59,768.99	62,507.70	62,507.70	70,329.16	70,329.16	70,329.16
1-0405	Clerical Part-time	33,897.47	52,000.00	36,356.26	42,500.00	42,500.00	42,500.00
1-1000	Social Security	15,402.74	15,135.62	13,401.12	15,805.01	15,805.01	15,805.01
	Personal Services Totals	190,537.81	212,986.87	195,608.63	222,406.51	222,406.51	222,406.51
	Operating Expenses						
2-0200	Fax-Telephone	1,212.17	1,350.00	1,294.52	1,350.00	1,350.00	1,350.00
2-0205	Internet Service	0.00	0.00	0.00	0.00	0.00	0.00
2-0210	Cellular Phone	1,125.56	1,400.00	1,342.39	1,400.00	1,400.00	1,400.00
2-1701	Meals	60.00	500.00	80.00	100.00	100.00	100.00
2-1702	Lodging	783.00	1,000.00	438.90	500.00	500.00	500.00
2-1704	Mileage	151.27	800.00	503.30	300.00	300.00	300.00
2-1751	Dues, Subscriptions, Registrations	614.26	1,650.00	1,616.79	750.00	750.00	750.00
2-7000	Photocopier DO NOT USE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	3,946.26	6,700.00	5,275.90	4,400.00	4,400.00	4,400.00
0100-652 County Attorney TOTAL		194,484.07	219,686.87	200,884.53	226,806.51	226,806.51	226,806.51

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	653	Communications Center
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0301	Communication Director Salary	59,017.56	51,060.38	67,082.67	56,263.39	56,263.39	56,263.39
1-0318	Dispatch Salaries Full-time	231,580.49	215,000.00	197,951.25	242,488.50	242,539.20	242,539.20
1-0418	Dispatch Salaries Part-time	0.00	0.00	24,753.55	13,300.00	21,185.40	21,185.40
1-0500	Over Time	0.00	29,000.00	33,515.27	30,099.60	13,280.40	13,280.40
1-0802	Health Insurance	59,340.87	76,333.80	44,744.62	82,413.72	0.00	0.00
1-1000	Social Security	23,982.02	22,572.12	27,090.07	29,159.71	25,495.03	25,495.03
1-1100	Uniform Allowance	2,160.00	2,400.00	2,195.00	2,400.00	2,400.00	2,400.00
	Personal Services Totals	376,080.94	396,366.30	397,332.43	456,124.92	361,163.42	361,163.42
	Operating Expenses						
2-0200	Telephone	7,749.51	7,800.00	5,532.12	7,000.00	7,000.00	7,000.00
2-0201	Teletype Service	7,903.44	8,500.00	9,190.79	9,500.00	9,500.00	9,500.00
2-0205	Network Service	5,378.58	5,400.00	5,093.88	5,400.00	5,400.00	5,400.00
2-0400	Radio Maintenance Contract	23,766.65	26,000.00	4,497.77	27,000.00	27,000.00	27,000.00
2-1101	Computer Programing	0.00	0.00	0.00	0.00	0.00	0.00
2-1550	Radio Repair	388.51	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-1701	Meals	0.00	750.00	0.00	750.00	750.00	750.00
2-2507	NCIC Support	4,050.00	4,100.00	4,050.00	4,100.00	4,100.00	4,100.00
2-2912	Training School Mileage	3,092.07	4,000.00	2,898.00	4,000.00	4,000.00	4,000.00
	Operating Expenses Totals	52,328.76	59,550.00	31,262.56	60,750.00	60,750.00	60,750.00
	Equipment Rental						
4-0600	Tower Communications Rental	15,763.00	16,000.00	16,361.60	17,000.00	17,000.00	17,000.00
	Equipment Rental Totals	15,763.00	16,000.00	16,361.60	17,000.00	17,000.00	17,000.00
	Capital Outlay						
5-0311	Radio Consol/CAD	18,314.53	28,000.00	18,863.97	28,000.00	28,000.00	28,000.00
	Capital Outlay Totals	18,314.53	28,000.00	18,863.97	28,000.00	28,000.00	28,000.00
	Transfers Out						
7-0100	Transfer	8,000.00	0.00	28,206.00	0.00	0.00	0.00
	Transfers Out Totals	8,000.00	0.00	28,206.00	0.00	0.00	0.00
0100-653 Communications Center TOTAL		470,487.23	499,916.30	492,026.56	561,874.92	466,913.42	466,913.42

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	662	Child Support
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0338	Legal Consultant	18,000.00	24,000.00	23,500.00	24,000.00	24,000.00	24,000.00
	<i>Personal Services Totals</i>	<i>18,000.00</i>	<i>24,000.00</i>	<i>23,500.00</i>	<i>24,000.00</i>	<i>24,000.00</i>	<i>24,000.00</i>
	Operating Expenses						
2-0100	Postage	145.36	400.00	72.94	400.00	400.00	400.00
2-1704	Mileage	0.00	0.00	0.00	0.00	0.00	0.00
2-3930	Service Fees	262.65	500.00	12.27	250.00	250.00	250.00
	<i>Operating Expenses Totals</i>	<i>408.01</i>	<i>900.00</i>	<i>85.21</i>	<i>650.00</i>	<i>650.00</i>	<i>650.00</i>
	Supplies and Materials						
3-0101	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Supplies and Materials Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
0100-662 Child Support TOTAL		18,408.01	24,900.00	23,585.21	24,650.00	24,650.00	24,650.00

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	671	County Jail
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0301	Administrative Salary	68,831.27	71,484.53	21,724.17	76,893.19	76,893.19	76,893.19
1-0315	Corrections	214,255.22	204,841.25	202,436.89	226,572.60	225,863.20	225,863.20
1-0415	Corrections Part-time	8,083.91	8,500.00	31,065.62	11,250.00	11,768.40	11,768.40
1-0500	Over Time Payroll	0.00	13,200.00	21,287.47	16,884.00	18,026.20	18,026.20
1-0802	Health Insurance	50,306.68	76,333.80	56,105.65	87,276.60	0.00	0.00
1-1000	Social Security	22,131.94	22,798.97	21,209.67	25,367.38	25,440.15	25,440.15
1-1100	Uniform Allowance	3,040.00	3,320.00	2,400.00	3,320.00	3,320.00	3,320.00
	Personal Services Totals	366,649.02	400,478.55	356,229.47	447,563.77	361,311.14	361,311.14
	Operating Expenses						
2-0200	Telephone	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	Utility-Lights	13,838.18	14,500.00	15,078.55	15,250.00	15,250.00	15,250.00
2-0503	Utility-Heat	1,882.47	2,500.00	1,882.83	2,500.00	2,500.00	2,500.00
2-0505	Utility-Garbage	1,945.68	2,000.00	1,945.68	2,000.00	2,000.00	2,000.00
2-1302	Jail Building Repair	9,084.78	7,500.00	4,722.12	7,000.00	7,000.00	7,000.00
2-1701	Meals	225.23	750.00	0.00	750.00	750.00	750.00
2-1704	Mileage Allowance	0.00	750.00	0.00	750.00	750.00	750.00
2-1900	Board of Prisoners	38,137.48	80,000.00	56,368.34	80,000.00	80,000.00	80,000.00
2-1901	Board to other Facilities	4,785.00	15,000.00	17,459.70	15,000.00	15,000.00	15,000.00
2-1903	Medical Expense	17,641.09	50,000.00	13,128.69	50,000.00	40,000.00	40,000.00
2-1905	Juvenile Detention	0.00	20,000.00	0.00	20,000.00	15,000.00	15,000.00
2-2209	Video Conferencing	0.00	0.00	0.00	0.00	0.00	0.00
2-2900	Law Enforcement Cost	447.59	1,500.00	6,867.00	1,500.00	1,500.00	1,500.00
2-2912	Training School Mileage	1,038.91	1,800.00	200.00	1,800.00	1,800.00	1,800.00
2-3300	Personal Supplies	1,153.41	2,250.00	1,128.73	2,250.00	2,250.00	2,250.00
2-4413	Electronic Monitoring	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-9900	Training	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	90,179.82	200,550.00	118,781.64	200,800.00	185,800.00	185,800.00
	Supplies and Materials						
3-0118	Jail Supplies	2,481.72	3,000.00	4,031.53	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	2,481.72	3,000.00	4,031.53	3,000.00	3,000.00	3,000.00
	Capital Outlay						
5-1309	Computer JMS	7,966.98	8,000.00	9,924.43	8,000.00	8,000.00	8,000.00
	Capital Outlay Totals	7,966.98	8,000.00	9,924.43	8,000.00	8,000.00	8,000.00
	Transfers Out						
7-0100	Transfer	27,500.00	0.00	50,000.00	0.00	0.00	0.00
7-0200	Transfer	57,696.40	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	85,196.40	0.00	50,000.00	0.00	0.00	0.00
0100-671 County Jail TOTAL		552,473.94	612,028.55	538,967.07	659,363.77	558,111.14	558,111.14

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	693	Emergency Management
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	EMA Director Wages	57,496.30	58,868.76	66,372.32	64,184.65	63,590.40	63,590.40
1-0200	Deputy EMA Director Wages	42,280.74	44,151.50	37,138.82	46,657.26	47,671.20	47,671.20
1-0500	Comp Time/Deployment	1,193.65	0.00	0.00	0.00	0.00	0.00
1-0802	Health Insurance - Buyout	7,200.00	18,866.76	26,469.36	37,225.32	37,225.32	37,225.32
1-1000	Social Security	8,112.34	9,206.86	7,865.38	11,271.23	8,511.51	8,511.51
1-1100	Uniform Allowance	173.00	500.00	572.21	600.00	600.00	600.00
	Personal Services Totals	116,456.03	131,593.88	138,418.09	159,938.46	157,598.43	157,598.43
	Operating Expenses						
2-0100	Postage	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	Telephone	6,567.31	6,500.00	6,017.47	6,500.00	6,500.00	6,500.00
2-0205	Internet/Email	755.40	3,000.00	2,255.40	3,000.00	3,000.00	3,000.00
2-0210	Cell Phone	3,901.18	4,500.00	3,420.04	4,500.00	4,500.00	4,500.00
2-0400	Radio Repair	867.00	1,800.00	0.00	1,800.00	1,800.00	1,800.00
2-0500	Utilities	3,929.86	4,500.00	4,065.41	4,500.00	4,500.00	4,500.00
2-1011	Photocopier Expense	0.00	0.00	0.00	1,800.00	1,800.00	1,800.00
2-1200	Maintence	3,000.00	3,000.00	2,583.06	3,000.00	3,000.00	3,000.00
2-1600	Other Equipment Repair	1,044.59	1,500.00	35.99	1,500.00	1,500.00	1,500.00
2-1701	Meals	611.37	1,000.00	1,283.19	1,500.00	1,500.00	1,500.00
2-1702	Lodging	2,951.28	2,500.00	3,975.65	3,000.00	3,000.00	3,000.00
2-1751	Dues/Subscriptions/Registration	1,670.87	1,500.00	3,003.39	3,000.00	3,000.00	3,000.00
2-4434	Training/Emergency Response	8,184.19	10,000.00	10,915.84	12,000.00	12,000.00	12,000.00
2-7000	Copier DO NOT USE	1,621.08	1,800.00	1,514.69	0.00	0.00	0.00
	Operating Expenses Totals	35,104.13	41,600.00	39,070.13	46,100.00	46,100.00	46,100.00
	Supplies and Materials						
3-0101	Office Supplies	1,627.61	1,500.00	1,014.80	1,500.00	1,500.00	1,500.00
3-0115	Rehab Unit	1,673.29	1,500.00	1,542.90	1,500.00	1,500.00	1,500.00
3-0209	Fuel	2,818.29	4,500.00	3,335.74	5,000.00	5,000.00	5,000.00
3-0210	Oil	102.37	300.00	399.29	500.00	500.00	500.00
3-0211	Vehicle Repair/Tire Repair	2,365.94	2,000.00	6,047.32	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	8,587.50	9,800.00	12,340.05	11,500.00	11,500.00	11,500.00
	Capital Outlay						
5-0311	Radio Equipment	0.00	3,500.00	26.78	3,500.00	3,500.00	3,500.00
5-0500	Office Equipment	1,819.34	3,000.00	876.08	3,000.00	3,000.00	3,000.00
5-0557	Communications	2,099.00	3,500.00	1,500.00	3,500.00	3,500.00	3,500.00
5-1100	Other Equipment	-833.37	1,000.00	1,491.66	1,500.00	1,500.00	1,500.00
	Capital Outlay Totals	3,084.97	11,000.00	3,894.52	11,500.00	11,500.00	11,500.00
	Transfers Out						
7-0100	Transfer Funds	8,000.00	0.00	0.00	0.00	0.00	0.00

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	693	Emergency Management
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	<i>Transfers Out Totals</i>	<i>8,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
0100-693 Emergency Management TOTAL		171,232.63	193,993.88	193,722.79	229,038.46	226,698.43	226,698.43

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	702	County Surveyor
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	Official's Salary	0.00	0.00	0.00	4,999.94	4,999.94	4,999.94
1-1000	Social Security	0.00	0.00	0.00	382.50	382.50	382.50
	Personal Services Totals	0.00	0.00	0.00	5,382.44	5,382.44	5,382.44
	Operating Expenses						
2-0200	Telephone	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	Meals	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	Lodging	0.00	0.00	0.00	350.00	350.00	350.00
2-1751	Dues/Subscriptions/Registrations	0.00	0.00	0.00	350.00	350.00	350.00
	Operating Expenses Totals	0.00	0.00	0.00	700.00	700.00	700.00
	Supplies and Materials						
3-0130	Supplies/Markers	0.00	0.00	0.00	120.00	120.00	120.00
	Supplies and Materials Totals	0.00	0.00	0.00	120.00	120.00	120.00
	Capital Outlay						
5-0500	Equipment	0.00	0.00	0.00	215.00	215.00	215.00
	Capital Outlay Totals	0.00	0.00	0.00	215.00	215.00	215.00
0100-702 County Surveyor TOTAL		0.00	0.00	0.00	6,417.44	6,417.44	6,417.44

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	801	Relief
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-0500	Utilities	4,177.24	4,500.00	3,664.94	4,500.00	4,500.00	4,500.00
2-2900	County Burial	0.00	2,400.00	0.00	2,400.00	2,400.00	2,400.00
2-2950	Public Assistance/Rent	0.00	0.00	0.00	0.00	0.00	0.00
2-3000	Medical Client Service	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	4,177.24	6,900.00	3,664.94	6,900.00	6,900.00	6,900.00
0100-801 Relief TOTAL		4,177.24	6,900.00	3,664.94	6,900.00	6,900.00	6,900.00

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	803	Veteran's Service Office
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0401	Veterans Administrator	30,972.61	31,550.00	32,445.25	33,634.00	33,634.00	33,634.00
1-0430	Veterans Drivers to DR Appointments	14,318.66	14,419.00	14,579.00	16,224.00	16,224.00	16,224.00
1-1000	Social Security	3,464.75	3,517.00	3,661.37	3,814.00	3,814.00	3,814.00
	Personal Services Totals	48,756.02	49,486.00	50,685.62	53,672.00	53,672.00	53,672.00
	Operating Expenses						
2-0200	Telephone	2,069.57	2,000.00	2,415.10	2,200.00	2,200.00	2,200.00
2-0205	Internet/E-mail	755.40	800.00	692.45	800.00	800.00	800.00
2-1011	Photocopier/Printer Expense	0.00	0.00	0.00	676.08	676.08	676.08
2-1610	Equipment Repair	239.93	0.00	0.00	0.00	0.00	0.00
2-1701	Meals	58.69	250.00	40.43	75.00	75.00	75.00
2-1702	Lodging	375.00	850.00	603.24	700.00	700.00	700.00
2-1703	Mileage for Drivers for Dr Visits	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	Mileage for Administration	249.20	600.00	658.00	700.00	700.00	700.00
2-1751	Dues/Subscriptions/Registrations	420.00	500.00	480.00	500.00	500.00	500.00
	Operating Expenses Totals	4,167.79	5,000.00	4,889.22	5,651.08	5,651.08	5,651.08
	Supplies and Materials						
3-0101	Office Supplies	-625.16	0.00	7.98	0.00	0.00	0.00
3-0209	Equipment Fuel	3,472.44	3,000.00	2,951.32	3,000.00	3,000.00	3,000.00
3-0210	Equipment Oil	79.88	100.00	0.00	100.00	100.00	100.00
3-0212	Vehicle Repair	3,115.03	2,500.00	1,599.98	2,500.00	2,500.00	2,500.00
	Supplies and Materials Totals	6,042.19	5,600.00	4,559.28	5,600.00	5,600.00	5,600.00
	Capital Outlay						
5-1309	Software Programing	898.00	1,000.00	951.88	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	898.00	1,000.00	951.88	1,000.00	1,000.00	1,000.00
0100-803 Veteran's Service Office TOTAL		59,864.00	61,086.00	61,086.00	65,923.08	65,923.08	65,923.08

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	822	Institutions
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-2802	Beatrice State Home	1,749.00	2,500.00	1,188.00	1,200.00	1,200.00	1,200.00
2-2803	Hastings Regional	0.00	0.00	0.00	0.00	0.00	0.00
2-2805	Lincoln Regional Center	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	1,749.00	2,500.00	1,188.00	1,200.00	1,200.00	1,200.00
0100-822 Institutions TOTAL		1,749.00	2,500.00	1,188.00	1,200.00	1,200.00	1,200.00

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	911	Four County Juvenile Services Aid
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0401	Diversion Director (Part-time)	36,513.42	39,000.00	40,526.70	45,832.00	45,832.00	45,832.00
1-0415	Coordinator (Part-time)	7,548.16	7,800.00	6,574.50	10,694.00	10,694.00	10,694.00
1-0901	Retirement	2,511.75	3,162.00	0.00	3,617.66	3,617.66	3,617.66
1-1000	Social Security	3,370.69	3,581.00	3,603.30	4,324.24	4,324.24	4,324.24
	Personal Services Totals	49,944.02	53,543.00	50,704.50	64,467.90	64,467.90	64,467.90
	Operating Expenses						
2-0100	Postage	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	Communication/Cell Phones	518.28	516.00	487.49	516.00	516.00	516.00
2-1011	Education Program Materials	1,350.00	1,125.00	880.94	2,000.00	2,000.00	2,000.00
2-1101	Computer Equipment	-4,297.58	1,200.00	0.00	0.00	0.00	0.00
2-1700	Travel Expense	6,260.71	3,683.00	5,126.18	3,366.00	3,366.00	3,366.00
2-1751	Dues/Subscriptions	170.29	240.00	0.00	175.00	175.00	175.00
2-1760	Conference Registration	0.00	175.00	0.00	175.00	175.00	175.00
2-2000	Juvenile Electronic Monitor	0.00	260.00	1,716.00	1,612.00	1,612.00	1,612.00
2-2010	Community Youth Coaching	0.00	400.00	0.00	500.00	500.00	500.00
2-2015	Incentives for Youth	0.00	254.00	0.00	250.00	250.00	250.00
2-2501	Mediation	0.00	0.00	0.00	816.00	816.00	816.00
	Operating Expenses Totals	4,001.70	7,853.00	8,210.61	9,410.00	9,410.00	9,410.00
0100-911 Four County Juvenile Services Aid TOTAL		53,945.72	61,396.00	58,915.11	73,877.90	73,877.90	73,877.90

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	970	Miscellaneous General
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0801	Workman's Compensation	40,171.15	44,119.06	44,119.06	48,944.02	48,944.02	48,944.02
1-0803	Group Health Insurance Premiums	205,017.78	225,000.00	216,820.33	256,000.00	500,000.00	500,000.00
1-0804	Group Life Insurance Premiums	713.44	550.00	459.43	500.00	500.00	500.00
1-0807	HRA Deductible Buy-Down Costs	25,172.41	70,000.00	31,729.49	70,000.00	70,000.00	70,000.00
1-0900	Retirement Contribution	186,330.75	200,000.00	194,956.88	300,000.00	300,000.00	300,000.00
1-0903	Prior Service Retirement	385.42	400.00	743.16	750.00	750.00	750.00
1-1000	Social Security	152.56	200.00	153.73	200.00	200.00	200.00
1-1300	Health Savings Account Admin Fees	395.00	750.00	442.50	500.00	500.00	500.00
1-1305	HRA Administrative Fees	2,709.00	3,500.00	4,129.50	4,500.00	4,500.00	4,500.00
1-1500	Unemployment Payments	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	461,047.51	544,519.06	493,554.08	681,394.02	925,394.02	925,394.02
	Operating Expenses						
2-0100	Postage Meter	21,389.79	25,000.00	23,159.04	30,000.00	30,000.00	30,000.00
2-0200	Telephone - Fax	8,744.25	10,000.00	6,815.96	10,000.00	10,000.00	10,000.00
2-0601	General/Law Enforcement Liability	13,134.47	14,276.37	14,276.37	13,621.40	13,621.40	13,621.40
2-0610	Privacy/Security Event Liability	332.00	333.00	333.00	3,103.00	3,103.00	3,103.00
2-0614	Auto/Property Physical Damage Insurance	52,565.48	55,970.77	55,970.77	53,187.88	53,187.88	53,187.88
2-0615	Judgements/Settlements/Deductible	0.00	7,500.00	0.00	7,500.00	7,500.00	7,500.00
2-0616	Crime/Official/Employment Liability	5,409.18	5,952.23	5,952.23	7,124.82	7,124.82	7,124.82
2-1011	Photocopier Expense	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
2-1012	Publishing Public Notices	7,327.15	9,000.00	10,186.39	12,000.00	12,000.00	12,000.00
2-1014	Notary Service Cost	487.64	500.00	163.00	500.00	500.00	500.00
2-1017	Pictometry Contract	34,308.00	54,000.00	54,375.00	54,375.00	54,375.00	54,375.00
2-1101	MIPS Website hosting/backup	0.00	0.00	0.00	20,000.00	20,000.00	20,000.00
2-1102	IT Services - Five Nines	15,554.40	20,000.00	15,606.77	15,000.00	15,000.00	15,000.00
2-1150	LB644 Requirement Costs	3,450.61	4,500.00	1,070.12	4,500.00	4,500.00	4,500.00
2-1202	Chair Lift Repair	0.00	1,000.00	1,444.80	2,000.00	2,000.00	2,000.00
2-1610	County Vehicle Repair/Tires	1,178.23	1,200.00	9.09	1,200.00	1,200.00	1,200.00
2-1704	Mileage Miscellaneous	97.13	200.00	0.00	0.00	0.00	0.00
2-1751	Dues/Subscriptions/Registrations	5,606.24	6,000.00	1,997.82	3,500.00	3,500.00	3,500.00
2-1851	DARE	0.00	0.00	256.92	0.00	0.00	0.00
2-1905	Medical Evaluation/EPC	1,926.00	5,000.00	1,729.00	5,000.00	5,000.00	5,000.00
2-2300	Jury Fees	9,173.61	10,000.00	1,148.65	5,000.00	5,000.00	5,000.00
2-2311	District Court Witness Fees	270.18	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-2312	County Court Witness Fees	1,288.43	1,500.00	606.76	1,500.00	1,500.00	1,500.00
2-2401	Special Prosecutor Attorney Fees	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-2405	Public Defender	57,708.37	60,000.00	61,000.00	72,000.00	72,000.00	72,000.00
2-2406	Special Attorney Fees Auburn TIF	31,118.46	40,000.00	15,383.00	20,000.00	20,000.00	20,000.00

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	970	Miscellaneous General
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
2-2407	Lawsuit/Transcript Costs	0.00	0.00	0.00	0.00	0.00	0.00
2-2411	District Court Attorney Fees	8,593.50	30,000.00	14,571.00	25,000.00	25,000.00	25,000.00
2-2412	County Court Attorney Fees	21,495.00	30,000.00	45,640.90	50,000.00	50,000.00	50,000.00
2-2500	Mental Health Board	1,400.00	1,500.00	1,180.00	1,500.00	1,500.00	1,500.00
2-2501	Maximus Consulting Fees	4,265.28	4,000.00	1,725.00	2,000.00	2,000.00	2,000.00
2-2507	IT CONSULTANT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-2530	Surveyor Service Fees	6,100.00	15,000.00	7,200.00	5,000.00	5,000.00	5,000.00
2-2540	Audit Costs	19,996.67	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
2-2543	Budget Preparation Cost	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
2-2545	Paper Tiger Shredding Cost	1,566.55	1,750.00	1,464.90	1,750.00	1,750.00	1,750.00
2-2601	District Court Costs	19,570.59	25,000.00	8,585.28	20,000.00	20,000.00	20,000.00
2-2602	County Court Costs	32,603.45	25,000.00	7,376.69	20,000.00	20,000.00	20,000.00
2-3020	Autopsy Costs	12,975.00	20,000.00	27,656.90	30,000.00	30,000.00	30,000.00
2-3500	Abandoned Cemeteries Expense	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
2-4400	FIVE RIVERS RC&D No longer exist	0.00	0.00	0.00	0.00	0.00	0.00
2-4401	FEMA Hazard Mitigation Plan/NRD	0.00	7,249.00	7,072.15	0.00	0.00	0.00
2-4420	Region V Systems Mental Health LB302	14,985.00	11,969.00	11,968.28	11,969.00	11,969.00	11,969.00
2-4421	Region V Services - APACE	0.00	0.00	0.00	0.00	0.00	0.00
2-4422	Region V Systems Substance Use Disorder	2,697.00	2,154.00	2,153.64	2,154.00	2,154.00	2,154.00
2-4432	Blue Rivers Area Agency on Aging	12,505.90	12,505.90	12,505.90	12,506.00	12,506.00	12,506.00
2-4433	SE NE Development District (SENDD)	4,232.00	6,736.00	6,736.00	6,736.00	6,736.00	6,736.00
2-4441	SENIOR CITIZEN MEALS no longer budgeted	0.00	0.00	0.00	0.00	0.00	0.00
2-4444	BraveBE Child Advocacy Center	2,000.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
2-4450	Appliance/Furniture Recycling Center	19,188.06	20,000.00	17,569.80	20,000.00	20,000.00	20,000.00
2-4451	SE NE Adult Drug Court	5,381.48	5,965.52	5,965.52	9,153.85	9,153.85	9,153.85
2-6070	Veterans Memorial transfered 2025	805.37	0.00	0.00	0.00	0.00	0.00
2-6500	Delinquent Tax Sale Expenses	6,157.00	4,000.00	2,320.56	3,000.00	3,000.00	3,000.00
2-6700	Law Library	3,545.16	4,500.00	904.65	1,000.00	1,000.00	1,000.00
2-7000	Microfilm DO NOT USE	1,218.17	1,500.00	463.52	0.00	0.00	0.00
2-8300	Probation Cost to the State	6,415.24	6,183.94	6,183.94	5,534.69	5,534.69	5,534.69
2-8500	County Court Blood Alcohol Testing	538.57	750.00	658.01	750.00	750.00	750.00
2-9100	Towing & Storing Vehicles	15,348.00	20,000.00	11,757.50	15,000.00	15,000.00	15,000.00
2-9900	Miscellaneous Expense	10,140.21	15,000.00	5,620.90	15,000.00	15,000.00	15,000.00
2-9901	Recognition to Employees	605.97	1,000.00	901.50	1,500.00	1,500.00	1,500.00
	Operating Expenses Totals	507,398.79	633,895.73	503,867.23	642,865.64	642,865.64	642,865.64
	Supplies and Materials						
3-0100	Plat Books	0.00	0.00	3,165.00	0.00	0.00	0.00
3-0101	Office Supplies	20,412.13	25,000.00	20,954.13	25,000.00	25,000.00	25,000.00
3-0150	Vending Machine Merchandise	359.44	350.00	72.70	0.00	0.00	0.00

NEMAHA COUNTY GENERAL						Code	Description
					Fund	0100	General
					Function	970	Miscellaneous General
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
3-0209	Vehicle Fuel	0.00	750.00	232.88	750.00	750.00	750.00
	Supplies and Materials Totals	20,771.57	26,100.00	24,424.71	25,750.00	25,750.00	25,750.00
	Equipment Rental						
4-0201	AS 400 Rental no longer used	0.00	0.00	0.00	0.00	0.00	0.00
4-0400	St Joseph Catholic Church Impound Lot	600.00	600.00	600.00	600.00	600.00	600.00
	Equipment Rental Totals	600.00	600.00	600.00	600.00	600.00	600.00
	Capital Outlay						
5-0311	Federal Grant Weather Radios EMA	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	Office/Computer Equipment	4,318.09	15,000.00	8,498.52	15,000.00	15,000.00	15,000.00
5-0557	Communication Equipment	0.00	50,000.00	19,775.70	0.00	0.00	0.00
5-1309	Computer Software Programing (Misc)	11,729.41	20,000.00	15,814.03	0.00	0.00	0.00
5-1500	Veterans Grave Markers/Flags	3,994.94	3,500.00	3,727.45	3,500.00	3,500.00	3,500.00
	Capital Outlay Totals	20,042.44	88,500.00	47,815.70	18,500.00	18,500.00	18,500.00
	Transfers Out						
7-0100	Transfer to Road	1,087,460.27	1,254,179.63	1,254,179.63	1,670,217.80	1,670,217.80	1,670,217.80
7-0200	Inter-Fund Transfer Sick/Leave	0.00	4,956.33	4,956.33	7,080.74	7,080.74	7,080.74
7-0300	Transfer to Veterans Memorial 1901	50,000.00	34,254.17	34,254.17	0.00	0.00	0.00
7-0400	Transfer to EMA Rehab Unit	0.00	10,932.91	0.00	10,674.91	10,674.91	10,674.91
	Transfers Out Totals	1,137,460.27	1,304,323.04	1,293,390.13	1,687,973.45	1,687,973.45	1,687,973.45
0100-970 Miscellaneous General TOTAL		2,147,320.58	2,597,937.83	2,363,651.85	3,057,083.11	3,301,083.11	3,301,083.11
100 General TOTALS							
	TOTAL EXPENDITURES	6,254,574.69		6,576,386.55			
	TOTAL BUDGET OF EXPENDITURES		7,297,312.98		8,005,909.85	7,826,770.61	7,826,770.61
	NECESSARY CASH RESERVE		500,000.00		500,000.00	500,000.00	500,000.00
	TOTAL REQUIREMENTS		7,797,312.98		8,505,909.85	8,326,770.61	8,326,770.61

NEMAHA COUNTY ROAD						Code	Description
					Fund	0200	Road
					Function	705	Road
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0300	Regular Time Salary	707,816.64	740,000.00	728,257.94	769,600.00	769,600.00	769,600.00
1-0400	Part-Time Employee	0.00	0.00	0.00	0.00	0.00	0.00
1-0402	Temporary Employee	7,106.40	10,000.00	15,058.71	10,000.00	10,000.00	10,000.00
1-0801	Workman's Compensation Insurance	11,722.85	12,874.94	12,874.94	14,282.98	14,282.98	14,282.98
1-0802	Health Insurance - Buyout	-900.00	0.00	0.00	0.00	0.00	0.00
1-0803	Health Insurance	181,607.08	190,000.00	194,120.35	230,000.00	230,000.00	230,000.00
1-0804	Life Insurance	135.45	175.00	129.15	150.00	150.00	150.00
1-0900	Retirement Contribution	47,778.46	55,000.00	49,159.72	55,000.00	55,000.00	55,000.00
1-1000	Social Security	53,742.95	57,000.00	55,722.90	58,140.00	58,140.00	58,140.00
	Personal Services Totals	1,009,009.83	1,065,049.94	1,055,323.71	1,137,172.98	1,137,172.98	1,137,172.98
	Operating Expenses						
2-0200	Telephone Service	4,969.98	5,000.00	4,258.18	7,000.00	7,000.00	7,000.00
2-0205	Internet Service	3,634.20	3,800.00	4,361.04	0.00	0.00	0.00
2-0501	Electricity	5,968.49	6,500.00	5,831.22	6,500.00	6,500.00	6,500.00
2-0502	Water	4,426.42	4,500.00	2,718.40	3,500.00	3,500.00	3,500.00
2-0503	Heating Fuels	4,619.03	7,500.00	7,925.83	8,000.00	8,000.00	8,000.00
2-0505	Garbage Service	379.00	750.00	2,579.90	2,500.00	2,500.00	2,500.00
2-0601	General Liability Insurance	6,301.53	6,418.63	6,418.63	6,784.91	6,784.91	6,784.91
2-0614	Auto Physical/Liability Insurance	26,174.52	30,796.23	30,796.23	27,846.12	27,846.12	27,846.12
2-0616	Crime/Employer Liability Insurance	1,456.82	1,616.77	1,616.77	1,915.18	1,915.18	1,915.18
2-1101	Computer Programing/Fuel Monitoring	0.00	0.00	5,400.00	5,400.00	5,400.00	5,400.00
2-1300	Building & Grounds Repair	10,293.25	10,000.00	1,487.15	10,000.00	10,000.00	10,000.00
2-1400	Road Equipment Repair - Parts	106,668.69	130,000.00	84,002.23	130,000.00	130,000.00	130,000.00
2-1405	Road Equipment Repair - Shipping	0.00	500.00	3,175.68	3,000.00	3,000.00	3,000.00
2-1500	Road Equipment Repair - Labor	45,925.19	50,000.00	39,130.89	50,000.00	50,000.00	50,000.00
2-1600	Dust Control on Roads	1,550.00	0.00	0.00	0.00	0.00	0.00
2-1701	Meals	0.00	100.00	0.00	100.00	100.00	100.00
2-1755	CDL Training/License Expenses	0.00	2,000.00	424.00	2,000.00	2,000.00	2,000.00
2-1800	Other Operating Expenses	8,693.38	15,000.00	5,858.04	15,000.00	15,000.00	15,000.00
2-1801	Taxes - Dike & Levy	5,386.70	6,000.00	5,386.70	6,000.00	6,000.00	6,000.00
2-1802	Road Maintenance - By Others	0.00	0.00	0.00	0.00	0.00	0.00
2-2406	Special Attorney Fees - Litigation	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00
2-2407	Engineering Fees - K2 Litigation	3,798.73	0.00	0.00	0.00	0.00	0.00
2-2563	Hauling Materials/Supplies – By Others	0.00	0.00	0.00	0.00	0.00	0.00
2-3520	Tire Collection Grant	21,829.50	25,000.00	60.00	25,000.00	25,000.00	25,000.00
2-7001	Settlements out of Court	0.00	0.00	0.00	0.00	0.00	0.00
2-8504	CDL Drug & Alcohol Test	428.25	1,000.00	639.00	1,000.00	1,000.00	1,000.00
2-9901	Recognition for Employees	10,258.12	100.00	0.00	100.00	100.00	100.00

NEMAHA COUNTY ROAD						Code	Description
					Fund	0200	Road
					Function	705	Road
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses Totals	272,761.80	306,581.63	212,069.89	336,646.21	336,646.21	336,646.21
	Supplies and Materials						
3-0102	Chemical	3,743.50	0.00	5,102.88	0.00	0.00	0.00
3-0106	Shop Supplies	22,658.58	25,000.00	33,918.16	25,000.00	25,000.00	25,000.00
3-0109	Diagnostic Scanner & Program	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
3-0123	Safety Supplies - Steel Toed Boots	807.01	1,000.00	334.79	1,000.00	1,000.00	1,000.00
3-0202	Gravel & Rock	818,403.41	925,000.00	995,899.58	1,200,000.00	1,200,000.00	1,200,000.00
3-0205	Concrete, etc.	0.00	2,500.00	209.65	2,500.00	2,500.00	2,500.00
3-0206	Culverts	96,963.05	85,000.00	8,485.22	85,000.00	85,000.00	85,000.00
3-0207	Steel Products	5,395.83	7,500.00	177.32	7,500.00	7,500.00	7,500.00
3-0208	Lumber	0.00	25,000.00	43.96	15,000.00	15,000.00	15,000.00
3-0209	Machinery and Equipment Fuel	211,251.12	250,000.00	229,736.35	250,000.00	250,000.00	250,000.00
3-0210	Machinery and Equipment Grease and Oil	12,447.99	15,000.00	9,255.55	15,000.00	15,000.00	15,000.00
3-0211	Machinery & Equipment Tires/Tire Repair	56,845.23	75,000.00	55,533.27	75,000.00	75,000.00	75,000.00
3-0217	Oxygen & Acetylene	0.00	0.00	575.40	1,000.00	1,000.00	1,000.00
3-0301	Signs & Posts	12,825.29	15,000.00	5,965.10	15,000.00	15,000.00	15,000.00
3-0400	Miscellaneous Supplies and Materials	221.72	1,500.00	417.27	1,500.00	1,500.00	1,500.00
	Supplies and Materials Totals	1,241,562.73	1,427,500.00	1,345,654.50	1,698,500.00	1,698,500.00	1,698,500.00
	Equipment Rental						
4-0100	Equipment Rental - Road	0.00	0.00	7,385.00	7,000.00	7,000.00	7,000.00
	Equipment Rental Totals	0.00	0.00	7,385.00	7,000.00	7,000.00	7,000.00
	Capital Outlay						
5-0101	Right-of-Way	0.00	0.00	0.00	0.00	0.00	0.00
5-0300	Machinery and Equipment	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
5-0330	Radio Equipment	0.00	500.00	2,076.60	1,000.00	1,000.00	1,000.00
5-0500	Office Equipment - Computer	0.00	0.00	0.00	0.00	0.00	0.00
5-1212	Miscellaneous Road Contracts	0.00	0.00	0.00	0.00	0.00	0.00
5-1215	Roadside Landscaping	3,239.98	5,000.00	6,113.51	5,000.00	5,000.00	5,000.00
5-1301	Bridge Inspection Fees	11,454.00	42,930.00	42,930.00	21,120.00	21,120.00	21,120.00
5-1302	Engineering Hwy Superintendent Fees	50,230.13	75,000.00	45,960.50	75,000.00	75,000.00	75,000.00
5-1501	Legal Fees - K2 Court Case	11,290.00	25,000.00	0.00	0.00	0.00	0.00
5-1502	Engineering Fees - K2 Litigation	0.00	3,330.00	5,074.50	0.00	0.00	0.00
	Capital Outlay Totals	176,214.11	251,760.00	202,155.11	202,120.00	202,120.00	202,120.00
	Transfers Out						
7-0200	Inter-Fund Transfers - Sick/Vacation	0.00	0.00	0.00	0.00	0.00	0.00
7-0300	Distribution Transfers	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	0.00	0.00	0.00	0.00	0.00	0.00
0200-705 Road TOTAL		2,699,548.47	3,050,891.57	2,822,588.21	3,381,439.19	3,381,439.19	3,381,439.19

NEMAHA COUNTY ROAD						Code	Description
					Fund	0200	Road
					Function	733	Noxious Weed Control
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	Superintendent's Wages	12,976.08	41,600.00	21,563.65	15,000.00	15,000.00	15,000.00
1-0802	Weed Insurance Buyout	900.00	0.00	150.00	0.00	0.00	0.00
1-0803	Health Insurance	0.00	3,600.00	1,650.00	0.00	0.00	0.00
1-0900	Retirement	0.00	0.00	0.00	0.00	975.00	975.00
1-0901	Retirement	867.78	3,000.00	1,455.56	975.00	0.00	0.00
1-1000	Social Security	1,052.35	3,051.00	1,787.37	1,147.50	1,147.50	1,147.50
	Personal Services Totals	15,796.21	51,251.00	26,606.58	17,122.50	17,122.50	17,122.50
	Operating Expenses						
2-0210	Cell Phone	315.96	300.00	1,069.29	1,200.00	1,200.00	1,200.00
2-1012	Printing/Publishing	192.00	250.00	0.00	200.00	200.00	200.00
2-1102	IT Services/Five Nines	0.00	0.00	259.50	1,200.00	1,200.00	1,200.00
2-1630	Equipment Repair	0.00	1,500.00	0.00	0.00	0.00	0.00
2-1701	Meals	33.92	100.00	20.00	50.00	50.00	50.00
2-1702	Lodging	644.90	1,000.00	794.85	1,000.00	1,000.00	1,000.00
2-1704	Mileage Allowance	1,500.13	0.00	706.81	1,000.00	1,000.00	1,000.00
2-1751	Dues/Subscriptions/Registrations	475.00	700.00	475.00	500.00	500.00	500.00
2-2202	Court Costs	-10,258.12	0.00	0.00	0.00	0.00	0.00
2-2570	Weed Control by Others	0.00	0.00	385.00	0.00	0.00	0.00
2-4415	SE Weed Management Association	500.00	500.00	250.00	250.00	250.00	250.00
	Operating Expenses Totals	-6,596.21	4,350.00	3,960.45	5,400.00	5,400.00	5,400.00
	Supplies and Materials						
3-0102	Weed Chemicals	0.00	10,000.00	0.00	7,500.00	7,500.00	7,500.00
3-0106	Spraying Equipment/Supplies	0.00	500.00	0.00	500.00	500.00	500.00
3-0209	Fuel	0.00	2,500.00	1,648.49	0.00	0.00	0.00
3-0400	Miscellaneous Supplies	0.00	1,000.00	129.46	150.00	150.00	150.00
	Supplies and Materials Totals	0.00	14,000.00	1,777.95	8,150.00	8,150.00	8,150.00
0200-733 Noxious Weed Control TOTAL		9,200.00	69,601.00	32,344.98	30,672.50	30,672.50	30,672.50
200 Road TOTALS							
	TOTAL EXPENDITURES	2,708,748.47		2,854,933.19			
	TOTAL BUDGET OF EXPENDITURES		3,120,492.57		3,412,111.69	3,412,111.69	3,412,111.69
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		3,120,492.57		3,412,111.69	3,412,111.69	3,412,111.69

NEMAHA COUNTY ROAD EQUIPMENT						Code	Description
					Fund	0301	Road Equipment
					Function	700	Road Equipment
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Capital Outlay						
5-0300	Machinery & Equipment	71,000.00	156,639.81	0.00	189,206.28	189,206.28	189,206.28
5-0301	Trucks	124,928.53	124,928.53	124,928.53	124,928.53	124,928.53	124,928.53
5-0302	Road Pickups	18,500.00	0.00	0.00	0.00	0.00	0.00
5-0307	Road Motorgraders	102,949.21	202,949.21	102,949.21	182,505.00	182,505.00	182,505.00
5-0314	Other Road Equipment	500.00	0.00	0.00	0.00	0.00	0.00
	<i>Capital Outlay Totals</i>	<i>317,877.74</i>	<i>484,517.55</i>	<i>227,877.74</i>	<i>496,639.81</i>	<i>496,639.81</i>	<i>496,639.81</i>
0301-700 Road Equipment TOTAL		317,877.74	484,517.55	227,877.74	496,639.81	496,639.81	496,639.81
301 Road Equipment TOTALS							
	TOTAL EXPENDITURES	317,877.74		227,877.74			
	TOTAL BUDGET OF EXPENDITURES		484,517.55		496,639.81	496,639.81	496,639.81
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		484,517.55		496,639.81	496,639.81	496,639.81

NEMAHA COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM FUND						Code	Description
					Fund	0650	Highway Bridge Buyback Program Fund
					Function	706	Buyback Program Fund
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Capital Outlay						
5-1211	34750 HWY STREET BUYBACK STP	56,455.22	323,662.77	5,383.05	438,879.33	438,879.33	438,879.33
5-1212	34760 HWY BRIDGE BUYBACK HBP	456,378.26	1,008,113.57	219,883.68	1,076,100.03	1,076,100.03	1,076,100.03
5-1302	STWD/CBMP ENGINEERING FEES	0.00	0.00	54,545.50	0.00	0.00	0.00
	<i>Capital Outlay Totals</i>	<i>512,833.48</i>	<i>1,331,776.34</i>	<i>279,812.23</i>	<i>1,514,979.36</i>	<i>1,514,979.36</i>	<i>1,514,979.36</i>
0650-706 Buyback Program Fund TOTAL		512,833.48	1,331,776.34	279,812.23	1,514,979.36	1,514,979.36	1,514,979.36
650 Highway Bridge Buyback Program Fund TOTALS							
	TOTAL EXPENDITURES	512,833.48		279,812.23			
	TOTAL BUDGET OF EXPENDITURES		1,331,776.34		1,514,979.36	1,514,979.36	1,514,979.36
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,331,776.34		1,514,979.36	1,514,979.36	1,514,979.36

NEMAHA COUNTY ROAD/BRIDGE IMPROVEMENT FUND						Code	Description
					Fund	0802	Road/Bridge Improvement Fund
					Function	704	Bridge Improvement
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Supplies and Materials						
3-0202	Rock & Gravel for Projects	0.00	0.00	0.00	0.00	0.00	0.00
3-0206	CULVERTS	0.00	75,000.00	0.00	75,000.00	75,000.00	75,000.00
	<i>Supplies and Materials Totals</i>	<i>0.00</i>	<i>75,000.00</i>	<i>0.00</i>	<i>75,000.00</i>	<i>75,000.00</i>	<i>75,000.00</i>
	Capital Outlay						
5-1211	BRIDGE PROJECT CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00
5-1212	ROAD PROJECTS CONTRACTS	0.00	0.00	0.00	68,799.22	68,799.22	68,799.22
5-1302	ROAD/BRIDGE PROJ ENGINEERING FEES	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Capital Outlay Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>68,799.22</i>	<i>68,799.22</i>	<i>68,799.22</i>
	Transfers Out						
7-0100	TRANSFER TO ROAD	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Transfers Out Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
0802-704 Bridge Improvement TOTAL		0.00	75,000.00	0.00	143,799.22	143,799.22	143,799.22
802 Road/Bridge Improvement Fund TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		75,000.00		143,799.22	143,799.22	143,799.22
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		75,000.00		143,799.22	143,799.22	143,799.22

NEMAHA COUNTY VISITORS PROMOTION FUND						Code	Description
					Fund	0990	Visitors Promotion Fund
					Function	879	Visitors Promotion Fund
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-6040	TOURISM PROMOTION	11,297.19	24,765.19	12,824.82	24,097.62	24,097.62	24,097.62
	<i>Operating Expenses Totals</i>	<i>11,297.19</i>	<i>24,765.19</i>	<i>12,824.82</i>	<i>24,097.62</i>	<i>24,097.62</i>	<i>24,097.62</i>
	Transfers Out						
7-0200	Inter-fund Transfers	10,000.00	0.00	0.00	0.00	0.00	0.00
	<i>Transfers Out Totals</i>	<i>10,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
0990-879 Visitors Promotion Fund TOTAL		21,297.19	24,765.19	12,824.82	24,097.62	24,097.62	24,097.62
990 Visitors Promotion Fund TOTALS							
	TOTAL EXPENDITURES	21,297.19		12,824.82			
	TOTAL BUDGET OF EXPENDITURES		24,765.19		24,097.62	24,097.62	24,097.62
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		24,765.19		24,097.62	24,097.62	24,097.62

NEMAHA COUNTY VISITORS IMPROVEMENT FUND						Code	Description
					Fund	0995	Visitors Improvement Fund
					Function	879	Visitors Improvement Fund
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Capital Outlay						
5-2510	MISC. CAPITAL OUTLAY	11,382.81	29,506.83	18,051.40	23,612.62	23,612.62	23,612.62
	Capital Outlay Totals	11,382.81	29,506.83	18,051.40	23,612.62	23,612.62	23,612.62
0995-879 Visitors Improvement Fund TOTAL		11,382.81	29,506.83	18,051.40	23,612.62	23,612.62	23,612.62
995 Visitors Improvement Fund TOTALS							
	TOTAL EXPENDITURES	11,382.81		18,051.40			
	TOTAL BUDGET OF EXPENDITURES		29,506.83		23,612.62	23,612.62	23,612.62
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		29,506.83		23,612.62	23,612.62	23,612.62

NEMAHA COUNTY REGISTER DEEDS PRESERVATION FUND						Code	Description
					Fund	1150	Register Deeds Preservation Fund
					Function	604	County Register of Deeds
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-1016	Microfilming Costs	0.00	0.00	0.00	1,483.68	1,483.68	1,483.68
2-1101	MIPS/Deeds on line	4,824.36	6,447.92	4,960.32	3,519.84	3,519.84	3,519.84
	<i>Operating Expenses Totals</i>	<i>4,824.36</i>	<i>6,447.92</i>	<i>4,960.32</i>	<i>5,003.52</i>	<i>5,003.52</i>	<i>5,003.52</i>
	Capital Outlay						
5-0500	Computer & Office Equipment	1,879.23	0.00	0.00	2,099.08	2,099.08	2,099.08
	<i>Capital Outlay Totals</i>	<i>1,879.23</i>	<i>0.00</i>	<i>0.00</i>	<i>2,099.08</i>	<i>2,099.08</i>	<i>2,099.08</i>
1150-604 County Register of Deeds TOTAL		6,703.59	6,447.92	4,960.32	7,102.60	7,102.60	7,102.60
1150 Register Deeds Preservation Fund TOTALS							
	TOTAL EXPENDITURES	6,703.59		4,960.32			
	TOTAL BUDGET OF EXPENDITURES		6,447.92		7,102.60	7,102.60	7,102.60
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		6,447.92		7,102.60	7,102.60	7,102.60

NEMAHA COUNTY VACATION/SICK LEAVE CLAIM						Code	Description
					Fund	1285	Vacation/Sick Leave Claim
					Function	600	General
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0600	ADM. VACATION/SICK LEAVE PAY OUT	4,332.46	7,500.00	6,189.45	5,000.00	5,000.00	5,000.00
1-0900	RETIREMENT	292.44	0.00	417.79	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	331.43	0.00	473.50	0.00	0.00	0.00
	Personal Services Totals	4,956.33	7,500.00	7,080.74	5,000.00	5,000.00	5,000.00
1285-600 General TOTAL		4,956.33	7,500.00	7,080.74	5,000.00	5,000.00	5,000.00

NEMAHA COUNTY VACATION/SICK LEAVE CLAIM						Code	Description
					Fund	1285	Vacation/Sick Leave Claim
					Function	700	Road
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0600	ROAD VACATION/SICK LEAVE PAY OUT	0.00	10,000.00	0.00	12,500.00	12,500.00	12,500.00
1-0900	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Personal Services Totals</i>	<i>0.00</i>	<i>10,000.00</i>	<i>0.00</i>	<i>12,500.00</i>	<i>12,500.00</i>	<i>12,500.00</i>
1285-700 Road TOTAL		0.00	10,000.00	0.00	12,500.00	12,500.00	12,500.00
1285 Vacation/Sick Leave Claim TOTALS							
	TOTAL EXPENDITURES	4,956.33		7,080.74			
	TOTAL BUDGET OF EXPENDITURES		17,500.00		17,500.00	17,500.00	17,500.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		17,500.00		17,500.00	17,500.00	17,500.00

NEMAHA COUNTY VETERANS SERVICE AID FUND						Code	Description
					Fund	1900	Veterans Service Aid Fund
					Function	803	Veterans Service Aid Fund
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-2850	Veterans Aid Cost	0.00	5,000.00	500.00	6,212.00	6,212.00	6,212.00
2-2900	County Burials	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
2-2950	Public Assistance - Other	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
	<i>Operating Expenses Totals</i>	<i>0.00</i>	<i>10,000.00</i>	<i>500.00</i>	<i>11,212.00</i>	<i>11,212.00</i>	<i>11,212.00</i>
1900-803 Veterans Service Aid Fund TOTAL		0.00	10,000.00	500.00	11,212.00	11,212.00	11,212.00
1900 Veterans Service Aid Fund TOTALS							
	TOTAL EXPENDITURES	0.00		500.00			
	TOTAL BUDGET OF EXPENDITURES		10,000.00		11,212.00	11,212.00	11,212.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		10,000.00		11,212.00	11,212.00	11,212.00

NEMAHA COUNTY VETERANS MEMORIAL FUND						Code	Description
					Fund	1901	Veterans Memorial Fund
					Function	970	Veterans Memorial Fund
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-1200	Maintenance	0.00	18,254.17	0.00	12,875.82	12,875.82	12,875.82
2-1201	Yard Beautification	0.00	1,000.00	1,378.35	5,000.00	5,000.00	5,000.00
2-1300	Veterans Wall & Grounds Repair	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
2-1304	Memorial Name Engraving	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	0.00	34,254.17	1,378.35	32,875.82	32,875.82	32,875.82
1901-970 Veterans Memorial Fund TOTAL		0.00	34,254.17	1,378.35	32,875.82	32,875.82	32,875.82
1901 Veterans Memorial Fund TOTALS							
	TOTAL EXPENDITURES	0.00		1,378.35			
	TOTAL BUDGET OF EXPENDITURES		34,254.17		32,875.82	32,875.82	32,875.82
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		34,254.17		32,875.82	32,875.82	32,875.82

NEMAHA COUNTY JUVENILE DIVERSION PROGRAM FUND						Code	Description
					Fund	2330	Juvenile Diversion Program Fund
					Function	667	Juvenile Diversion Program Fund
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-1015	Advertise for Coordinator	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	Travel Expenses	4,072.58	0.00	0.00	0.00	0.00	0.00
2-1765	EDUCATION PROGRAM MATERIALS	225.00	0.00	0.00	0.00	0.00	0.00
2-2501	CONSULTING FEES ELECTRONIC MONITOR	0.00	0.00	0.00	0.00	0.00	0.00
2-2920	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	Miscellaneous	45.81	31,209.16	0.00	31,309.16	31,309.16	31,309.16
	Operating Expenses Totals	4,343.39	31,209.16	0.00	31,309.16	31,309.16	31,309.16
	Supplies and Materials						
3-0100	Office Supplies	60.56	100.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	60.56	100.00	0.00	0.00	0.00	0.00
2330-667 Juvenile Diversion Program Fund TOTAL		4,403.95	31,309.16	0.00	31,309.16	31,309.16	31,309.16
2330 Juvenile Diversion Program Fund TOTALS							
	TOTAL EXPENDITURES	4,403.95		0.00			
	TOTAL BUDGET OF EXPENDITURES		31,309.16		31,309.16	31,309.16	31,309.16
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		31,309.16		31,309.16	31,309.16	31,309.16

NEMAHA COUNTY DIVERSION PROGRAM - LAW ENFORCEMENT						Code	Description
					Fund	2355	Diversion Program - Law Enforcement
					Function	654	Law Enforcement Program
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-2901	DIVERSION PROGRAM	0.00	4,349.65	0.00	6,249.65	6,249.65	6,249.65
	Operating Expenses Totals	0.00	4,349.65	0.00	6,249.65	6,249.65	6,249.65
2355-654 Law Enforcement Program TOTAL		0.00	4,349.65	0.00	6,249.65	6,249.65	6,249.65
2355 Diversion Program - Law Enforcement TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		4,349.65		6,249.65	6,249.65	6,249.65
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		4,349.65		6,249.65	6,249.65	6,249.65

NEMAHA COUNTY DRUG FOREFEITURE						Code	Description
					Fund	2360	Drug Forefeiture
					Function	660	Drug Law Enforcement
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-2209	Miscellaneous Court Cost	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	Miscelleous Cost	0.00	0.00	0.00	9,080.00	9,080.00	9,080.00
	<i>Operating Expenses Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>9,080.00</i>	<i>9,080.00</i>	<i>9,080.00</i>
2360-660 Drug Law Enforcement TOTAL		0.00	0.00	0.00	9,080.00	9,080.00	9,080.00
2360 Drug Forefeiture TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		9,080.00	9,080.00	9,080.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		9,080.00	9,080.00	9,080.00

NEMAHA COUNTY FEDERAL DRUG LAW ENFORCEMENT FORFEITURE						Code	Description
					Fund	2410	Federal Drug Law Enforcement Forfeiture
					Function	665	Federal Drug Forfeiture
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-1800	SHERIFF'S EXPENSES	0.00	25,500.00	0.00	18,652.75	18,652.75	18,652.75
	Operating Expenses Totals	0.00	25,500.00	0.00	18,652.75	18,652.75	18,652.75
2410-665 Federal Drug Forfeiture TOTAL		0.00	25,500.00	0.00	18,652.75	18,652.75	18,652.75
2410 Federal Drug Law Enforcement Forfeiture TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		25,500.00		18,652.75	18,652.75	18,652.75
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		25,500.00		18,652.75	18,652.75	18,652.75

NEMAHA COUNTY CANINE (K-9) DOG FUND						Code	Description
					Fund	2430	Canine (K-9) Dog Fund
					Function	660	Drug Law Enforcement
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-1850	K-9 COSTS	0.00	5,047.23	0.00	2,547.23	2,547.23	2,547.23
	<i>Operating Expenses Totals</i>	<i>0.00</i>	<i>5,047.23</i>	<i>0.00</i>	<i>2,547.23</i>	<i>2,547.23</i>	<i>2,547.23</i>
2430-660 Drug Law Enforcement TOTAL		0.00	5,047.23	0.00	2,547.23	2,547.23	2,547.23
2430 Canine (K-9) Dog Fund TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		5,047.23		2,547.23	2,547.23	2,547.23
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		5,047.23		2,547.23	2,547.23	2,547.23

NEMAHA COUNTY FEDERAL CRIME GRANT FUND						Code	Description
					Fund	2506	Federal Crime Grant Fund
					Function	650	Federal Crime Grant Fund
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-1805	Personal Safety Equipment	661.47	3,087.34	2,423.00	3,386.80	3,386.80	3,386.80
2-1806	Highway Safety Grants	0.00	0.00	0.00	8,000.00	8,000.00	8,000.00
2-1807	NIRMA Grant Equipment	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	661.47	3,087.34	2,423.00	13,386.80	13,386.80	13,386.80
	Capital Outlay						
5-0303	Law Enforcement Equipment	0.00	0.00	0.00	98,000.00	98,000.00	98,000.00
	Capital Outlay Totals	0.00	0.00	0.00	98,000.00	98,000.00	98,000.00
2506-650 Federal Crime Grant Fund TOTAL		661.47	3,087.34	2,423.00	111,386.80	111,386.80	111,386.80
2506 Federal Crime Grant Fund TOTALS							
	TOTAL EXPENDITURES	661.47		2,423.00			
	TOTAL BUDGET OF EXPENDITURES		3,087.34		111,386.80	111,386.80	111,386.80
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		3,087.34		111,386.80	111,386.80	111,386.80

NEMAHA COUNTY 2019 FEDERAL DISASTER FUND						Code	Description
					Fund	2575	2019 Federal Disaster Fund
					Function	685	2019 Disaster Emergency Services
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-2562	Peru Botton/Clean Ditches	0.00	0.00	0.00	0.00	0.00	0.00
2-2563	Hauling Materials/Rock	0.00	0.00	0.00	0.00	0.00	0.00
2-4480	Deobligation Funds	0.00	0.00	8,645.21	0.00	0.00	0.00
	Operating Expenses Totals	0.00	0.00	8,645.21	0.00	0.00	0.00
	Supplies and Materials						
3-0202	Gravel & Rock	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay						
5-0300	Machinery & Equipment	61,496.63	454,296.60	0.00	265,000.74	265,000.74	265,000.74
5-0314	Semi Truck District 3	0.00	0.00	0.00	166,900.00	166,900.00	166,900.00
	Capital Outlay Totals	61,496.63	454,296.60	0.00	431,900.74	431,900.74	431,900.74
2575-685 2019 Disaster Emergency Services TOTAL		61,496.63	454,296.60	8,645.21	431,900.74	431,900.74	431,900.74
2575 2019 Federal Disaster Fund TOTALS							
	TOTAL EXPENDITURES	61,496.63		8,645.21			
	TOTAL BUDGET OF EXPENDITURES		454,296.60		431,900.74	431,900.74	431,900.74
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		454,296.60		431,900.74	431,900.74	431,900.74

NEMAHA COUNTY AMERICAN RESCUE PLAN ACT						Code	Description
					Fund	2580	American Rescue Plan Act
					Function	685	American Rescue Plan Act
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0500	ARPA PREMIUM PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	ARPA PREMIUM PAY BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	ARPA SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
1-1200	MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses						
2-0400	TIRE RECYCLING COST	0.00	0.00	0.00	0.00	0.00	0.00
2-1000	GENERAL FINANCE/ADMINISTRATIVE	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	MAINTENANCE AND REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay						
5-0100	CAPITAL OUTLAYS	0.00	0.00	0.00	0.00	0.00	0.00
5-0220	COURTHOUSE DRAINAGE PROJECT	0.00	0.00	0.00	0.00	0.00	0.00
5-0263	COURTHOUSE HEATING/BOILER PROJECT	0.00	0.00	0.00	0.00	0.00	0.00
5-0305	NEMAHA RESCUE SQUAD	148,568.22	0.00	0.00	0.00	0.00	0.00
5-0555	AUBURN/PERU/JOHNSON RESCUE SQUAD	1,087.22	0.00	0.00	0.00	0.00	0.00
5-1211	BRIDGE/CULVERT PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00
5-1212	MISCELLANEOUS ROAD PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	149,655.44	0.00	0.00	0.00	0.00	0.00
	Transfers Out						
7-0200	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	0.00	0.00	0.00	0.00	0.00	0.00
2580-685 American Rescue Plan Act TOTAL		149,655.44	0.00	0.00	0.00	0.00	0.00
2580 American Rescue Plan Act TOTALS							
	TOTAL EXPENDITURES	149,655.44		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		0.00	0.00	0.00

NEMAHA COUNTY INHERITANCE TAX FUND						Code	Description
					Fund	2700	Inheritance Tax Fund
					Function	982	Inheritance Tax Fund
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-1302	Jail Building Repair	57,696.40	0.00	0.00	0.00	0.00	0.00
2-2536	Planning & Zoning	18,354.71	0.00	0.00	0.00	0.00	0.00
2-9900	Miscellaneous	0.00	1,148,352.11	0.00	1,314,915.60	1,314,915.60	1,314,915.60
	Operating Expenses Totals	76,051.11	1,148,352.11	0.00	1,314,915.60	1,314,915.60	1,314,915.60
	Capital Outlay						
5-0220	Courthouse Internet/Phone System	0.00	0.00	56,815.05	0.00	0.00	0.00
5-0264	Other Buildings	0.00	0.00	0.00	0.00	0.00	0.00
5-0300	Road Equipment/Fuel Monitoring System	0.00	0.00	18,400.00	0.00	0.00	0.00
5-0301	Vehicles/Sheriff	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	Sheriff - Grant Equipment	27,437.27	0.00	0.00	0.00	0.00	0.00
5-1211	Bridge Contracts	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	27,437.27	0.00	75,215.05	0.00	0.00	0.00
	Transfers Out						
7-0100	Transfer to Road Equipment	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
7-0200	Transfers to General	450,000.00	0.00	0.00	158,454.23	158,454.23	158,454.23
7-0300	Transfer for Cash Reserve	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	650,000.00	200,000.00	200,000.00	358,454.23	358,454.23	358,454.23
2700-982 Inheritance Tax Fund TOTAL		753,488.38	1,348,352.11	275,215.05	1,673,369.83	1,673,369.83	1,673,369.83
2700 Inheritance Tax Fund TOTALS							
	TOTAL EXPENDITURES	753,488.38		275,215.05			
	TOTAL BUDGET OF EXPENDITURES		1,348,352.11		1,673,369.83	1,673,369.83	1,673,369.83
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,348,352.11		1,673,369.83	1,673,369.83	1,673,369.83

NEMAHA COUNTY 911 EMERGENCY MANAGEMENT						Code	Description
					Fund	2910	911 Emergency Management
					Function	653	911 Emergency Service
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-0200	911 TELEPHONE SERVICE	508.11	10,000.00	485.20	10,000.00	10,000.00	10,000.00
2-0600	911 TOWER CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	EQUIPMENT REPAIR	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
2-2500	MAINTENANCE CONTRACT	1,134.00	10,000.00	84.61	10,000.00	10,000.00	10,000.00
	Operating Expenses Totals	1,642.11	30,000.00	569.81	30,000.00	30,000.00	30,000.00
	Capital Outlay						
5-0235	COMMUNICATIONS EQUIPMENT	2,473.16	37,792.18	3,869.50	54,313.53	54,313.53	54,313.53
5-1310	GIS CONTRACT	0.00	7,000.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	2,473.16	44,792.18	3,869.50	54,313.53	54,313.53	54,313.53
	Transfers Out						
7-0100	TRANSFER	0.00	0.00	0.00	386.58	386.58	386.58
	Transfers Out Totals	0.00	0.00	0.00	386.58	386.58	386.58
2910-653 911 Emergency Service TOTAL		4,115.27	74,792.18	4,439.31	84,700.11	84,700.11	84,700.11

NEMAHA COUNTY 911 EMERGENCY MANAGEMENT

						Code	Description
					Fund	2910	911 Emergency Management
					Function	697	911 Communications Tower
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Capital Outlay						
5-0555	911 COMMUNICATIONS TOWER	0.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00
	Capital Outlay Totals	0.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00
2910-697 911 Communications Tower TOTAL		0.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00
2910 911 Emergency Management TOTALS							
	TOTAL EXPENDITURES	4,115.27		4,439.31			
	TOTAL BUDGET OF EXPENDITURES		324,792.18		334,700.11	334,700.11	334,700.11
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		324,792.18		334,700.11	334,700.11	334,700.11

NEMAHA COUNTY 911 ENHANCED WIRELESS SERVICE FUND						Code	Description
					Fund	2913	911 Enhanced Wireless Service Fund
					Function	653	911 Enhanced Wireless Service
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0318	Communication/Dispatch	0.00	14,000.00	20,257.35	30,000.00	30,000.00	30,000.00
1-0500	Overtime Pay	0.00	0.00	3,920.25	0.00	0.00	0.00
1-0802	Health Insurance	0.00	0.00	300.00	0.00	0.00	0.00
1-0900	Retirement	0.00	0.00	1,632.00	2,025.00	2,025.00	2,025.00
1-1000	Social Security	0.00	0.00	1,871.40	2,295.00	2,295.00	2,295.00
1-1100	Uniform Allowance	0.00	0.00	225.00	225.00	225.00	225.00
	Personal Services Totals	0.00	14,000.00	28,206.00	34,545.00	34,545.00	34,545.00
	Operating Expenses						
2-0200	Telephone	0.00	20,000.00	0.00	20,000.00	20,000.00	20,000.00
2-1600	Equipment Repair	3,200.00	7,500.00	0.00	10,000.00	10,000.00	10,000.00
2-1750	E-911 Training	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
2-2500	Maintance Contract	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
	Operating Expenses Totals	3,200.00	47,500.00	0.00	50,000.00	50,000.00	50,000.00
	Capital Outlay						
5-0235	Communications Equipment	567.84	25,000.00	0.00	30,000.00	30,000.00	30,000.00
5-0555	E-911 Equipment	0.00	16,142.99	0.00	44,973.88	44,973.88	44,973.88
5-1310	GIS Contract	0.00	7,500.00	0.00	7,500.00	7,500.00	7,500.00
	Capital Outlay Totals	567.84	48,642.99	0.00	82,473.88	82,473.88	82,473.88
	Transfers Out						
7-0200	Fund Transfers To 2914	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	0.00	0.00	0.00	0.00	0.00	0.00
2913-653 911 Enhanced Wireless Service TOTAL		3,767.84	110,142.99	28,206.00	167,018.88	167,018.88	167,018.88
2913 911 Enhanced Wireless Service Fund TOTALS							
	TOTAL EXPENDITURES	3,767.84		28,206.00			
	TOTAL BUDGET OF EXPENDITURES		110,142.99		167,018.88	167,018.88	167,018.88
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		110,142.99		167,018.88	167,018.88	167,018.88

NEMAHA COUNTY 911 WIRELESS SERVICE HOLDING FUND						Code	Description
					Fund	2914	911 Wireless Service Holding Fund
					Function	697	911 Services
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Capital Outlay						
5-0556	E911 EQUIPMENT	68,596.67	76,916.63	68,006.38	8,910.25	8,910.25	8,910.25
	Capital Outlay Totals	68,596.67	76,916.63	68,006.38	8,910.25	8,910.25	8,910.25
	Transfers Out						
7-0200	TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	0.00	0.00	0.00	0.00	0.00	0.00
2914-697 911 Services TOTAL		68,596.67	76,916.63	68,006.38	8,910.25	8,910.25	8,910.25
2914 911 Wireless Service Holding Fund TOTALS							
	TOTAL EXPENDITURES	68,596.67		68,006.38			
	TOTAL BUDGET OF EXPENDITURES		76,916.63		8,910.25	8,910.25	8,910.25
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		76,916.63		8,910.25	8,910.25	8,910.25

NEMAHA COUNTY EMERGENCY MANAGEMENT FUND						Code	Description
					Fund	2915	Emergency Management Fund
					Function	693	Emergency Management
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-4480	Reimbursement to County Deployment	0.00	5,000.00	0.00	0.00	0.00	0.00
2-9900	Miscellaneous Expense	0.00	0.00	0.00	132,456.80	132,456.80	132,456.80
	<i>Operating Expenses Totals</i>	<i>0.00</i>	<i>5,000.00</i>	<i>0.00</i>	<i>132,456.80</i>	<i>132,456.80</i>	<i>132,456.80</i>
	Supplies and Materials						
3-0100	Rehab Unit Supplies/Materials	0.00	10,932.91	0.00	10,674.91	10,674.91	10,674.91
	<i>Supplies and Materials Totals</i>	<i>0.00</i>	<i>10,932.91</i>	<i>0.00</i>	<i>10,674.91</i>	<i>10,674.91</i>	<i>10,674.91</i>
	Transfers Out						
7-0200	Cooper Nuclear Transfers	0.00	106,894.67	0.00	0.00	0.00	0.00
7-0300	Inter-Fund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Transfers Out Totals</i>	<i>0.00</i>	<i>106,894.67</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
2915-693 Emergency Management TOTAL		0.00	122,827.58	0.00	143,131.71	143,131.71	143,131.71
2915 Emergency Management Fund TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		122,827.58		143,131.71	143,131.71	143,131.71
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		122,827.58		143,131.71	143,131.71	143,131.71

NEMAHA COUNTY SE REGIONAL EMERGENCY MANAGEMENT						Code	Description
					Fund	2918	SE Regional Emergency Management
					Function	800	SE Regional Emergency Management
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-9921	Operating Expense Grant Yr 2024	2,367.40	100,000.00	51,988.60	36,000.00	36,000.00	36,000.00
2-9922	Operating Expense Grant Yr 2025	0.00	100,000.00	0.00	178,380.00	178,380.00	178,380.00
2-9923	Operating Expense Grant Yr 2026	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	2,367.40	200,000.00	51,988.60	214,380.00	214,380.00	214,380.00
2918-800 SE Regional Emergency Management TOTAL		2,367.40	200,000.00	51,988.60	214,380.00	214,380.00	214,380.00
2918 SE Regional Emergency Management TOTALS							
	TOTAL EXPENDITURES	2,367.40		51,988.60			
	TOTAL BUDGET OF EXPENDITURES		200,000.00		214,380.00	214,380.00	214,380.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		200,000.00		214,380.00	214,380.00	214,380.00

NEMAHA COUNTY LAW ENFORCEMENT OPERATING FUND						Code	Description
					Fund	2960	Law Enforcement Operating Fund
					Function	661	County Sheriff/ Interlocal Agreement
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-0200	TELEPHONE EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Operating Expenses Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Capital Outlay						
5-0300	EQUIPMENT	0.00	71.00	0.00	71.00	71.00	71.00
	<i>Capital Outlay Totals</i>	<i>0.00</i>	<i>71.00</i>	<i>0.00</i>	<i>71.00</i>	<i>71.00</i>	<i>71.00</i>
2960-661 County Sheriff/Interlocal Agreement TOTAL		0.00	71.00	0.00	71.00	71.00	71.00
2960 Law Enforcement Operating Fund TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		71.00		71.00	71.00	71.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		71.00		71.00	71.00	71.00

NEMAHA COUNTY JAIL COMMISSARY FUND						Code	Description
					Fund	2965	Jail Commissary Fund
					Function	670	Jail Commissary
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-1751	SUBSCRIPTIONS	716.00	2,000.00	139.98	2,000.00	2,000.00	2,000.00
2-1908	COMMISSARY OTHER	73.00	12,579.14	921.82	10,000.00	10,000.00	10,000.00
2-1909	COMMISSARY TELEPHONE CARDS	1,550.00	4,500.00	620.00	3,000.00	3,000.00	3,000.00
	<i>Operating Expenses Totals</i>	<i>2,339.00</i>	<i>19,079.14</i>	<i>1,681.80</i>	<i>15,000.00</i>	<i>15,000.00</i>	<i>15,000.00</i>
	Capital Outlay						
5-0559	CORRECTIONAL FACILITY EQUIPMENT	0.00	10,000.00	2,604.95	17,226.40	17,226.40	17,226.40
	<i>Capital Outlay Totals</i>	<i>0.00</i>	<i>10,000.00</i>	<i>2,604.95</i>	<i>17,226.40</i>	<i>17,226.40</i>	<i>17,226.40</i>
2965-670 Jail Commissary TOTAL		2,339.00	29,079.14	4,286.75	32,226.40	32,226.40	32,226.40
2965 Jail Commissary Fund TOTALS							
	TOTAL EXPENDITURES	2,339.00		4,286.75			
	TOTAL BUDGET OF EXPENDITURES		29,079.14		32,226.40	32,226.40	32,226.40
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		29,079.14		32,226.40	32,226.40	32,226.40

NEMAHA COUNTY COUNTY BUILDINGS IMPROVEMENT FUND						Code	Description
					Fund	4050	County Buildings Improvement Fund
					Function	641	Building & Grounds Improvement
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-1300	Courthouse Architect Services	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay						
5-0230	Courthouse Remodeling	0.00	72,473.53	0.00	72,473.53	72,473.53	72,473.53
5-0250	JAIL REMODELING	0.00	0.00	0.00	0.00	0.00	0.00
5-0263	Courthouse Boiler/Heating	0.00	50,000.00	0.00	75,000.00	75,000.00	75,000.00
5-0264	OTHER BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	0.00	122,473.53	0.00	147,473.53	147,473.53	147,473.53
4050-641 Building & Grounds Improvement TOTAL		0.00	122,473.53	0.00	147,473.53	147,473.53	147,473.53
4050 County Buildings Improvement Fund TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		122,473.53		147,473.53	147,473.53	147,473.53
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		122,473.53		147,473.53	147,473.53	147,473.53

NEMAHA COUNTY 911 EMERGENCY COMMUNICATION STUDY						Code	Description
					Fund	4600	911 Emergency Communication Study
					Function	697	911 Emergency Services
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-2501	CONSULTING	0.00	0.00	0.00	0.00	0.00	0.00
2-5013	OPERATING EXPENSES	1,446.92	4,500.00	1,523.00	3,477.00	3,477.00	3,477.00
	<i>Operating Expenses Totals</i>	<i>1,446.92</i>	<i>4,500.00</i>	<i>1,523.00</i>	<i>3,477.00</i>	<i>3,477.00</i>	<i>3,477.00</i>
	Capital Outlay						
5-0555	EQUIPMENT	0.00	1,629.06	0.00	1,030.98	1,030.98	1,030.98
	<i>Capital Outlay Totals</i>	<i>0.00</i>	<i>1,629.06</i>	<i>0.00</i>	<i>1,030.98</i>	<i>1,030.98</i>	<i>1,030.98</i>
	Transfers Out						
7-0100	TRANSFER	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	<i>Transfers Out Totals</i>	<i>0.00</i>	<i>1,000.00</i>	<i>0.00</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>1,000.00</i>
4600-697 911 Emergency Services TOTAL		1,446.92	7,129.06	1,523.00	5,507.98	5,507.98	5,507.98
4600 911 Emergency Communication Study TOTALS							
	TOTAL EXPENDITURES	1,446.92		1,523.00			
	TOTAL BUDGET OF EXPENDITURES		7,129.06		5,507.98	5,507.98	5,507.98
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		7,129.06		5,507.98	5,507.98	5,507.98

NEMAHA COUNTY OTHER CAPITAL PROJECTS FUND						Code	Description
					Fund	4601	Other Capital Projects Fund
					Function	980	Capital Acquisitions
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-1100	Sheriff IT Services	0.00	0.00	0.00	65,000.00	65,000.00	65,000.00
2-1780	EMA Safety Training	0.00	242.01	0.00	242.01	242.01	242.01
2-2510	Assessor Appraiser's Fees	750.00	14,444.00	0.00	27,944.00	27,944.00	27,944.00
	Operating Expenses Totals	750.00	14,686.01	0.00	93,186.01	93,186.01	93,186.01
	Capital Outlay						
5-0264	EMA Buildings	4,515.18	19,478.51	0.00	19,478.51	19,478.51	19,478.51
5-0300	Sheriff Cars & Trucks	0.00	112,473.40	89,540.00	136,863.40	176,534.90	176,534.90
5-0301	EMA Pickup	0.00	8,000.00	0.00	8,000.00	8,000.00	8,000.00
5-0302	Veterans Van	0.00	0.00	0.00	12,001.50	7,330.00	7,330.00
5-0304	EMA Equipment	2,500.00	25,781.28	0.00	25,781.28	25,781.28	25,781.28
5-0312	EMA Radio Equipment	0.00	11,889.90	0.00	11,889.90	11,889.90	11,889.90
5-0500	Sheriff Jail Furniture	6,545.23	6,259.77	5,671.99	5,587.78	5,587.78	5,587.78
5-0501	Sherriff Communication Equipment	40,000.00	43,000.00	0.00	0.00	0.00	0.00
5-0557	Sheriff RMS	21,064.09	0.00	0.00	0.00	0.00	0.00
5-1100	Jail	1,110.97	33,889.03	8,370.32	35,518.71	35,518.71	35,518.71
	Capital Outlay Totals	75,735.47	260,771.89	103,582.31	255,121.08	290,121.08	290,121.08
	Transfers Out						
7-0100	Transfer	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	0.00	0.00	0.00	0.00	0.00	0.00
4601-980 Capital Acquisitions TOTAL		76,485.47	275,457.90	103,582.31	348,307.09	383,307.09	383,307.09
4601 Other Capital Projects Fund TOTALS							
	TOTAL EXPENDITURES	76,485.47		103,582.31			
	TOTAL BUDGET OF EXPENDITURES		275,457.90		348,307.09	383,307.09	383,307.09
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		275,457.90		348,307.09	383,307.09	383,307.09

NEMAHA COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	General
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	GENERAL FUND BALANCE	290,694.91	857,227.68	857,227.68	713,939.92	713,939.92	713,939.92
	Taxes						
300-00	PROPERTY TAXES	4,125,210.84	4,800,904.79	4,181,931.60	5,250,016.63	5,255,832.40	5,255,832.40
304-00	MOTOR VEHICLE TAXES	369,632.54	325,000.00	366,592.13	360,000.00	360,000.00	360,000.00
315-02	Cash Device Tax	0.00	0.00	1,183.29	1,000.00	1,000.00	1,000.00
	Taxes Totals	4,494,843.38	5,125,904.79	4,549,707.02	5,611,016.63	5,616,832.40	5,616,832.40
	Intergovernmental Federal						
338-01	PILT FOR FEDERAL LAND MANAGEMENT	11,899.00	11,899.00	12,207.00	12,000.00	12,000.00	12,000.00
	Intergovernmental Federal Totals	11,899.00	11,899.00	12,207.00	12,000.00	12,000.00	12,000.00
	Intergovernmental State						
341-40	PROPERTY TAX CREDIT ACCOUNT	489,674.30	400,000.00	530,075.89	500,000.00	500,000.00	500,000.00
344-01	COUNTY GENERAL HOMESTEAD	68,070.73	50,000.00	62,275.56	60,000.00	60,000.00	60,000.00
345-02	INSURANCE TAX ALLOCATION	26,361.77	25,000.00	28,616.28	25,000.00	25,000.00	25,000.00
345-03	CARLINE TAX ALLOCATION	2,758.40	2,500.00	3,048.56	3,000.00	3,000.00	3,000.00
346-01	COUNTY GENERAL PRO-RATE	11,088.45	10,000.00	11,004.32	11,000.00	11,000.00	11,000.00
346-02	AIRLINE PAYMENT	1,994.41	1,750.00	1,357.05	1,300.00	1,300.00	1,300.00
347-11	Surveying Fees Reimbursement	3,000.00	0.00	0.00	0.00	0.00	0.00
349-03	EMPG/STATE REIMB/EMA	29,533.71	33,623.86	0.00	34,151.27	34,151.27	34,151.27
	Intergovernmental State Totals	632,481.77	522,873.86	636,377.66	634,451.27	634,451.27	634,451.27
	Other Intergovernmental						
350-01	GRANTS - REHAB UNIT	1,275.97	0.00	0.00	0.00	0.00	0.00
353-01	IN-LIEU-OF-TAX 1957 & PRIOR	410.46	410.46	410.46	410.46	410.46	410.46
353-02	IN LIEU TAX - OPPD	6,350.87	6,000.00	6,751.92	6,500.00	6,500.00	6,500.00
353-03	IN LIEU-NEBR CITY UTILITIES	86.10	86.10	86.10	86.10	86.10	86.10
353-04	IN LIEU-CRA City of Auburn	404.82	0.00	0.00	0.00	0.00	0.00
357-11	BAILIFF FEES FROM ADJ COUNTIES	57,322.51	55,422.24	59,189.30	59,176.95	59,176.95	59,176.95
	Other Intergovernmental Totals	65,850.73	61,918.80	66,437.78	66,173.51	66,173.51	66,173.51
	County Treasurer						
360-01	DRIVERS LICENSE - FEE	2,785.75	2,500.00	2,382.50	0.00	0.00	0.00
360-02	MOTOR VEHICLE REGISTRATION FEE	28,601.34	27,500.00	28,221.42	28,000.00	28,000.00	28,000.00
360-04	REDEMPT FEES CO.TREAS TAX SALE	1,562.00	1,500.00	1,460.00	1,500.00	1,500.00	1,500.00
360-05	DISTRESS WARRANT FEES	76.00	50.00	46.00	100.00	100.00	100.00
360-06	COUNTY TREASURER TAX SALE FEES	800.00	750.00	1,695.00	1,000.00	1,000.00	1,000.00
360-07	ADVERTISING FEES	1,320.00	1,000.00	5,100.00	5,000.00	5,000.00	5,000.00
361-01	HOMESTEAD EXEMPTION COMMISSION	3,693.37	2,500.00	3,772.03	3,500.00	3,500.00	3,500.00
361-02	COMMISSION ON PROP TAX CREDIT	20,218.78	15,000.00	22,599.18	20,000.00	20,000.00	20,000.00
361-03	SALES TAX COMMISSION	7,852.09	5,000.00	6,908.02	6,000.00	6,000.00	6,000.00
361-08	MOTOR VEHICLE FEES-COMMISSION	12,607.80	10,000.00	12,557.56	12,000.00	12,000.00	12,000.00
361-12	SCHOOL TAX CR COMM	0.00	0.00	35,658.48	35,000.00	35,000.00	35,000.00

NEMAHA COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	General
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
363-01	PROPERTY TAX COMMISSION	124,454.73	140,000.00	118,436.05	120,000.00	120,000.00	120,000.00
363-02	SPECIAL ASSESSMENT TAX COMM.	1,586.62	1,500.00	1,996.38	0.00	0.00	0.00
365-01	PROJECT 2000 COLLECTIONS-DONATIONS	35.00	0.00	20.00	0.00	0.00	0.00
365-02	UTILITIES REIMB/WELLNESS CENTER	5,677.41	5,000.00	5,328.23	5,000.00	5,000.00	5,000.00
365-04	LEASE WELLNESS CENTER	5,025.00	5,000.00	5,100.00	5,000.00	5,000.00	5,000.00
365-07	SENCA RENT	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
	County Treasurer Totals	217,495.89	218,500.00	252,480.85	243,300.00	243,300.00	243,300.00
	County Clerk						
371-01	County Clerk Filing Fees	33,317.51	25,000.00	33,258.50	25,000.00	25,000.00	25,000.00
371-02	County Clerk Documentary Stamps	21,444.85	18,000.00	27,950.90	20,000.00	20,000.00	20,000.00
371-03	LB644 Reimbursement Cost	1,147.75	1,000.00	1,104.84	1,000.00	1,000.00	1,000.00
371-06	Election Candidate Filing Fees	0.00	1,000.00	6,528.55	0.00	0.00	0.00
371-10	Reimbursement SOS Computer Equipment	0.00	3,346.68	0.00	0.00	0.00	0.00
	County Clerk Totals	55,910.11	48,346.68	68,842.79	46,000.00	46,000.00	46,000.00
	Clerk of the District Court						
380-01	CLERK DIST COURT EARNED FEES	4,621.00	4,000.00	3,516.00	4,000.00	4,000.00	4,000.00
380-03	CLERK DIST COURT COST REIMBURSEMENT	10,956.50	5,000.00	4,378.66	5,000.00	5,000.00	5,000.00
381-01	BAIL BOND COSTS-10%	2,075.00	500.00	4,527.00	1,000.00	1,000.00	1,000.00
382-01	CLERK OF DISTRICT COURT - REIMB CTS	18,849.87	15,000.00	12,983.86	15,000.00	15,000.00	15,000.00
383-00	CLERK DISTRICT COURT PASSPORT FEES	5,425.00	4,000.00	4,410.00	4,000.00	4,000.00	4,000.00
	Clerk of the District Court Totals	41,927.37	28,500.00	29,815.52	29,000.00	29,000.00	29,000.00
	County Court						
390-01	COURT COST REFUND/COUNTY COURT	3,705.78	2,500.00	1,763.25	1,500.00	1,500.00	1,500.00
391-01	CO. COURT LAB, COPIES, POSTAGE	72.25	50.00	136.50	50.00	50.00	50.00
	County Court Totals	3,778.03	2,550.00	1,899.75	1,550.00	1,550.00	1,550.00
	Election Commissioner						
393-02	Election Cost Reimbursement	3,876.13	10,000.00	0.00	3,500.00	3,500.00	3,500.00
	Election Commissioner Totals	3,876.13	10,000.00	0.00	3,500.00	3,500.00	3,500.00
	County Sheriff						
395-01	COUNTY SHERIFF - SERVICE FEES	7,380.00	7,200.00	6,765.75	6,700.00	6,700.00	6,700.00
395-02	COUNTY SHERIFF MILEAGE/COST REF.	2,968.25	3,000.00	1,508.84	1,500.00	1,500.00	1,500.00
395-03	LAW ENFORCEMENT-CONTRACT/WAGES/REIM	451,343.84	464,702.50	464,702.48	494,785.00	494,785.00	494,785.00
395-05	REIMB-BD PRIS-MEALS-WORK RELEASE	17,022.87	12,500.00	12,078.00	15,000.00	15,000.00	15,000.00
395-07	DMV/DWI/Seat Belt Grants	24,796.17	168,000.00	25,039.01	60,000.00	60,000.00	60,000.00
395-10	CO SHERIFF INSPECTION FEES	4,720.00	4,400.00	4,610.00	4,500.00	4,500.00	4,500.00
395-13	CO SHERIFF HAND GUN FEES	805.00	725.00	735.00	725.00	725.00	725.00
395-14	CO SHERIFF FINGER PRINT CHARGE	310.00	300.00	425.00	350.00	350.00	350.00
395-15	CO SHERIFF MISCELLANEOUS	2,478.03	2,000.00	1,417.50	1,500.00	1,500.00	1,500.00
395-16	CO SHERIFF ABAND VEH-SALES-TOWING	13,986.00	20,000.00	20,201.00	20,000.00	20,000.00	20,000.00

NEMAHA COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	General
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
395-20	WORK RELEASE REIMB.	1,878.18	2,000.00	337.30	500.00	500.00	500.00
	County Sheriff Totals	527,688.34	684,827.50	537,819.88	605,560.00	605,560.00	605,560.00
	County Attorney						
396-01	COUNTY ATTORNEY CHECK COLLECTIONS	20.00	20.00	20.00	0.00	0.00	0.00
396-04	CHILD SUPPORT MED 4/D (CO ATNY)	11,712.96	7,500.00	12,177.17	7,500.00	7,500.00	7,500.00
396-05	CHILD SUPPORT REIMB 4/D DSS	0.00	0.00	8,653.00	5,000.00	5,000.00	5,000.00
396-06	CHILD SUPPORT INCENTIVE PYMT	11.00	0.00	0.00	0.00	0.00	0.00
396-07	COUNTY ATTORNEY MISC REIMBURSEMENTS	15,467.60	0.00	128.58	0.00	0.00	0.00
	County Attorney Totals	27,211.56	7,520.00	20,978.75	12,500.00	12,500.00	12,500.00
	Other Fees and Miscellaneous						
398-02	County/City Appliance Recycling	9,040.53	8,000.00	8,904.60	8,000.00	8,000.00	8,000.00
406-01	Vending Machine Revenue	28.65	0.00	256.25	0.00	0.00	0.00
408-01	NPPD (COOPER NUCLEAR)/EMA	103,279.87	0.00	0.00	0.00	0.00	0.00
408-02	EMA DEPLOYMENT REIMB FROM STATE NE	5,734.37	0.00	0.00	0.00	0.00	0.00
450-02	PHOTO COPY	106.30	0.00	0.00	0.00	0.00	0.00
474-07	Drug Testing Fee/Autopsy Testing	0.00	0.00	1,206.50	0.00	0.00	0.00
474-51	Drug Court - Supervision Fee	1,365.00	1,000.00	1,215.00	1,000.00	1,000.00	1,000.00
476-02	ANIMAL CONTROL FEES	900.00	600.00	680.00	0.00	0.00	0.00
510-01	INTEREST ON INVESTMENTS	38,647.14	30,000.00	57,036.84	85,000.00	85,000.00	85,000.00
510-03	CLK DIST CT INT ON INVESTMENTS	446.10	250.00	1,199.57	0.00	0.00	0.00
510-08	Interest on Investments - ARPA (Gra	4,153.86	0.00	4.16	0.00	0.00	0.00
530-01	Sale Surplus Equipment	0.00	0.00	100.00	0.00	0.00	0.00
530-05	Sale Surplus Property/Land	5,259.00	0.00	0.00	0.00	0.00	0.00
531-01	Judgements/Settlements	15,171.45	0.00	11,968.98	8,131.38	8,131.38	8,131.38
531-02	NIRMA Grant Assist Program	13,929.63	2,500.00	0.00	0.00	0.00	0.00
531-03	NIRMA Insurance Dividends	7,500.00	7,500.00	7,541.00	7,500.00	7,500.00	7,500.00
532-03	REFUNDS MISCELLANEOUS	0.00	0.00	1,029.65	0.00	0.00	0.00
534-01	DONATIONS - VETERANS MEMORIAL	800.00	0.00	0.00	0.00	0.00	0.00
535-01	FOUR COUNTY JUVENILE SERVICES AID	76,479.86	60,000.00	61,745.85	73,877.90	73,877.90	73,877.90
540-01	MISC REVENUE	5,303.39	500.00	6,430.28	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	288,145.15	110,350.00	159,318.68	183,509.28	183,509.28	183,509.28
	Transfers						
590-01	Transfers - 2915 NPPD	0.00	106,894.67	0.00	0.00	0.00	0.00
590-02	Transfers - Inheritance	450,000.00	0.00	0.00	158,454.23	158,454.23	158,454.23
	Transfers Totals	450,000.00	106,894.67	0.00	158,454.23	158,454.23	158,454.23
	Unknown Type						
690-01	Transfers - NPPD 2915	0.00	0.00	97,213.11	0.00	0.00	0.00
	Unknown Type Totals	0.00	0.00	97,213.11	0.00	0.00	0.00
	TOTAL: BALANCE, REVENUE & TRANSFER	2,986,591.53	2,996,408.19	3,108,394.87	3,070,938.21	3,070,938.21	3,070,938.21

NEMAHA COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	General
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	TOTAL PROPERTY TAXES	4,125,210.84	4,800,904.79	4,181,931.60	5,250,016.63	5,255,832.40	5,255,832.40
	TOTAL REVENUE AVAILABLE	7,111,802.37	7,797,312.98	7,290,326.47	8,320,954.84	8,326,770.61	8,326,770.61
	Less: EXPENDITURES	6,254,574.69	7,297,312.98	6,576,386.55			
	BALANCE FORWARD/CASH RESERVE	857,227.68	500,000.00	713,939.92			

NEMAHA COUNTY ROAD REVENUE						Code	Description
					Fund	0200	Road
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE ROAD FUND	546,356.95	405,144.62	405,144.62	270,962.89	270,962.89	270,962.89
	Licenses and Permits						
325-07	OVERSIZED LOAD PERMITS	450.00	0.00	600.00	0.00	0.00	0.00
	<i>Licenses and Permits Totals</i>	<i>450.00</i>	<i>0.00</i>	<i>600.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Intergovernmental Federal						
330-51	FUEL TAX REIMB/FEDERAL EXCISE TAX	0.00	0.00	17,755.00	0.00	0.00	0.00
334-10	FLOOD CONTROL ALLOCATION	4,564.61	4,000.00	1,487.77	0.00	0.00	0.00
339-04	WASTE REDUCTION/RECYCLE GRANT AWARD	21,925.50	25,000.00	0.00	21,248.00	21,248.00	21,248.00
	<i>Intergovernmental Federal Totals</i>	<i>26,490.11</i>	<i>29,000.00</i>	<i>19,242.77</i>	<i>21,248.00</i>	<i>21,248.00</i>	<i>21,248.00</i>
	Intergovernmental State						
346-03	MOTOR VEHICLE FEE LB 271/STA	90,347.99	85,000.00	92,071.75	90,000.00	90,000.00	90,000.00
347-01	HIGHWAY/STREET ALLOCATION	1,343,068.32	1,343,068.32	1,345,084.43	1,358,183.00	1,358,183.00	1,358,183.00
	<i>Intergovernmental State Totals</i>	<i>1,433,416.31</i>	<i>1,428,068.32</i>	<i>1,437,156.18</i>	<i>1,448,183.00</i>	<i>1,448,183.00</i>	<i>1,448,183.00</i>
	County Treasurer						
361-03	MV Commission Extra Split (\$6000)	1,633.95	1,500.00	1,675.87	1,500.00	1,500.00	1,500.00
	<i>County Treasurer Totals</i>	<i>1,633.95</i>	<i>1,500.00</i>	<i>1,675.87</i>	<i>1,500.00</i>	<i>1,500.00</i>	<i>1,500.00</i>
	Other Fees and Miscellaneous						
530-02	SALE OF USED OIL	352.00	100.00	157.00	0.00	0.00	0.00
530-03	SALE OF SURPLUS PROPERTY-MISC.	7,922.95	2,000.00	6,632.01	0.00	0.00	0.00
531-01	JUDGEMENTS & SETTLEMENTS	8,337.61	0.00	0.00	0.00	0.00	0.00
531-02	NIRMA GRANT ASSIST PROGRAM	0.00	0.00	1,000.00	0.00	0.00	0.00
531-03	FUEL DIVIDENDS	647.94	500.00	0.00	0.00	0.00	0.00
532-03	REFUNDS MISCELLANEOUS	825.00	0.00	108.00	0.00	0.00	0.00
	<i>Other Fees and Miscellaneous Totals</i>	<i>18,085.50</i>	<i>2,600.00</i>	<i>7,897.01</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Transfers						
590-27	2024 Levied Tax Trans from General	1,087,460.27	0.00	0.00	0.00	0.00	0.00
590-28	2025 Levied Tax Trans General	0.00	1,254,179.63	1,254,179.63	0.00	0.00	0.00
590-29	2026 Levied Tax Transfer General	0.00	0.00	0.00	1,670,217.80	1,670,217.80	1,670,217.80
	<i>Transfers Totals</i>	<i>1,087,460.27</i>	<i>1,254,179.63</i>	<i>1,254,179.63</i>	<i>1,670,217.80</i>	<i>1,670,217.80</i>	<i>1,670,217.80</i>
	TOTAL REVENUE AVAILABLE	3,113,893.09	3,120,492.57	3,125,896.08	3,412,111.69	3,412,111.69	3,412,111.69
	Less: EXPENDITURES	2,708,748.47	3,120,492.57	2,854,933.19			
	BALANCE FORWARD/CASH RESERVE	405,144.62	0.00	270,962.89			

NEMAHA COUNTY ROAD EQUIPMENT REVENUE						Code	Description
					Fund	0301	Road Equipment
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	52,699.39	124,517.55	124,517.55	96,639.81	96,639.81	96,639.81
	Other Fees and Miscellaneous						
530-03	SALE OF SURPLUS PROPERTY MISC	189,695.90	160,000.00	0.00	200,000.00	200,000.00	200,000.00
	Other Fees and Miscellaneous Totals	189,695.90	160,000.00	0.00	200,000.00	200,000.00	200,000.00
	Transfers						
590-02	Interfund Transfers	200,000.00	0.00	0.00	0.00	0.00	0.00
590-03	TRANSFER FROM INHERITANCE FUNDS	0.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
	Transfers Totals	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
	TOTAL REVENUE AVAILABLE	442,395.29	484,517.55	324,517.55	496,639.81	496,639.81	496,639.81
	Less: EXPENDITURES	317,877.74	484,517.55	227,877.74			
	BALANCE FORWARD/CASH RESERVE	124,517.55	0.00	96,639.81			

NEMAHA COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM FUND REVENUE						Code	Description
					Fund	0650	Highway Bridge Buyback Program Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	657,696.97	880,899.73	880,899.73	1,051,964.11	1,051,964.11	1,051,964.11
	Intergovernmental State						
347-50	STP HIGHWAY STREET BUYBACK PROGRAM	115,469.45	119,182.96	119,182.96	120,599.61	120,599.61	120,599.61
347-60	HBP HIGHWAY BRIDGE BUYBACK PROGRAM	560,566.79	331,693.65	331,693.65	342,415.64	342,415.64	342,415.64
	Intergovernmental State Totals	676,036.24	450,876.61	450,876.61	463,015.25	463,015.25	463,015.25
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS	60,000.00	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	60,000.00	0.00	0.00	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	1,393,733.21	1,331,776.34	1,331,776.34	1,514,979.36	1,514,979.36	1,514,979.36
	Less: EXPENDITURES	512,833.48	1,331,776.34	279,812.23			
	BALANCE FORWARD/CASH RESERVE	880,899.73	0.00	1,051,964.11			

NEMAHA COUNTY ROAD/BRIDGE IMPROVEMENT FUND REVENUE						Code	Description
					Fund	0802	Road/Bridge Improvement Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	0.00	75,000.00	75,000.00	143,799.22	143,799.22	143,799.22
	Other Intergovernmental						
351-04	INTERLOCAL PAYMENT	75,000.00	0.00	0.00	0.00	0.00	0.00
	Other Intergovernmental Totals	75,000.00	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous						
430-20	Road Cost/Build Reimbursement	0.00	0.00	68,799.22	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	0.00	0.00	68,799.22	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	75,000.00	75,000.00	143,799.22	143,799.22	143,799.22	143,799.22
	Less: EXPENDITURES	0.00	75,000.00	0.00			
	BALANCE FORWARD/CASH RESERVE	75,000.00	0.00	143,799.22			

NEMAHA COUNTY VISITORS PROMOTION FUND REVENUE						Code	Description
					Fund	0990	Visitors Promotion Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	23,925.30	14,765.19	14,765.19	14,097.62	14,097.62	14,097.62
	Taxes						
315-03	LODGING (SALES TAX)	12,137.08	10,000.00	12,157.25	10,000.00	10,000.00	10,000.00
	Taxes Totals	12,137.08	10,000.00	12,157.25	10,000.00	10,000.00	10,000.00
	TOTAL REVENUE AVAILABLE	36,062.38	24,765.19	26,922.44	24,097.62	24,097.62	24,097.62
	Less: EXPENDITURES	21,297.19	24,765.19	12,824.82			
	BALANCE FORWARD/CASH RESERVE	14,765.19	0.00	14,097.62			

NEMAHA COUNTY VISITORS IMPROVEMENT FUND REVENUE						Code	Description
					Fund	0995	Visitors Improvement Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	8,752.64	19,506.83	19,506.83	13,612.62	13,612.62	13,612.62
	Taxes						
315-04	VISITORS IMPROVEMENT SALES TAX	12,137.00	10,000.00	12,157.19	10,000.00	10,000.00	10,000.00
	<i>Taxes Totals</i>	<i>12,137.00</i>	<i>10,000.00</i>	<i>12,157.19</i>	<i>10,000.00</i>	<i>10,000.00</i>	<i>10,000.00</i>
	Transfers						
590-02	TRANSFERS	10,000.00	0.00	0.00	0.00	0.00	0.00
	<i>Transfers Totals</i>	<i>10,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	TOTAL REVENUE AVAILABLE	30,889.64	29,506.83	31,664.02	23,612.62	23,612.62	23,612.62
	Less: EXPENDITURES	11,382.81	29,506.83	18,051.40			
	BALANCE FORWARD/CASH RESERVE	19,506.83	0.00	13,612.62			

NEMAHA COUNTY REGISTER DEEDS PRESERVATION FUND REVENUE						Code	Description
					Fund	1150	Register Deeds Preservation Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	3,848.51	2,447.92	2,447.92	3,102.60	3,102.60	3,102.60
	Register of Deeds						
394-01	FILING AND RECORDING FEES	5,303.00	4,000.00	5,615.00	4,000.00	4,000.00	4,000.00
	Register of Deeds Totals	5,303.00	4,000.00	5,615.00	4,000.00	4,000.00	4,000.00
	TOTAL REVENUE AVAILABLE	9,151.51	6,447.92	8,062.92	7,102.60	7,102.60	7,102.60
	Less: EXPENDITURES	6,703.59	6,447.92	4,960.32			
	BALANCE FORWARD/CASH RESERVE	2,447.92	0.00	3,102.60			

NEMAHA COUNTY VACATION/SICK LEAVE CLAIM REVENUE						Code	Description
					Fund	1285	Vacation/Sick Leave Claim
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	17,500.00	12,543.67	12,543.67	10,419.26	10,419.26	10,419.26
	Transfers						
590-02	TRANSFER FROM GENERAL	0.00	4,956.33	4,956.33	7,080.74	7,080.74	7,080.74
	Transfers Totals	0.00	4,956.33	4,956.33	7,080.74	7,080.74	7,080.74
	TOTAL REVENUE AVAILABLE	17,500.00	17,500.00	17,500.00	17,500.00	17,500.00	17,500.00
	Less: EXPENDITURES	4,956.33	17,500.00	7,080.74			
	BALANCE FORWARD/CASH RESERVE	12,543.67	0.00	10,419.26			

NEMAHA COUNTY VETERANS SERVICE AID FUND REVENUE						Code	Description
					Fund	1900	Veterans Service Aid Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	Fund Balance	0.00	0.00	0.00	1,212.00	1,212.00	1,212.00
	Other Fees and Miscellaneous						
540-01	Veterans Aid Donations	0.00	10,000.00	1,712.00	10,000.00	10,000.00	10,000.00
	Other Fees and Miscellaneous Totals	0.00	10,000.00	1,712.00	10,000.00	10,000.00	10,000.00
	TOTAL REVENUE AVAILABLE	0.00	10,000.00	1,712.00	11,212.00	11,212.00	11,212.00
	Less: EXPENDITURES	0.00	10,000.00	500.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	1,212.00			

NEMAHA COUNTY VETERANS MEMORIAL FUND REVENUE						Code	Description
					Fund	1901	Veterans Memorial Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	Net Fund Balance	0.00	0.00	0.00	32,875.82	32,875.82	32,875.82
	Transfers						
590-02	Interfund Transfers	0.00	34,254.17	34,254.17	0.00	0.00	0.00
	Transfers Totals	0.00	34,254.17	34,254.17	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	0.00	34,254.17	34,254.17	32,875.82	32,875.82	32,875.82
	Less: EXPENDITURES	0.00	34,254.17	1,378.35			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	32,875.82			

NEMAHA COUNTY JUVENILE DIVERSION PROGRAM FUND REVENUE						Code	Description
					Fund	2330	Juvenile Diversion Program Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	34,613.11	31,309.16	31,309.16	31,309.16	31,309.16	31,309.16
	County Attorney						
396-08	PRETRIAL DIVERSION FEES	1,100.00	0.00	0.00	0.00	0.00	0.00
	County Attorney Totals	1,100.00	0.00	0.00	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	35,713.11	31,309.16	31,309.16	31,309.16	31,309.16	31,309.16
	Less: EXPENDITURES	4,403.95	31,309.16	0.00			
	BALANCE FORWARD/CASH RESERVE	31,309.16	0.00	31,309.16			

NEMAHA COUNTY DIVERSION PROGRAM - LAW ENFORCEMENT REVENUE						Code	Description
					Fund	2355	Diversion Program - Law Enforcement
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	DIVERSION PROGRAM S.T.O.P. FUND BAL	2,349.65	3,549.65	3,549.65	5,249.65	5,249.65	5,249.65
	County Attorney						
396-08	STOP PROGRAM	1,200.00	800.00	1,700.00	1,000.00	1,000.00	1,000.00
	County Attorney Totals	1,200.00	800.00	1,700.00	1,000.00	1,000.00	1,000.00
	TOTAL REVENUE AVAILABLE	3,549.65	4,349.65	5,249.65	6,249.65	6,249.65	6,249.65
	Less: EXPENDITURES	0.00	4,349.65	0.00			
	BALANCE FORWARD/CASH RESERVE	3,549.65	0.00	5,249.65			

NEMAHA COUNTY DRUG FOREFEITURE REVENUE

						Code	Description
					Fund	2360	Drug Forefeiture
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	Net Funds Balance	0.00	0.00	0.00	1,580.00	1,580.00	1,580.00
	Other Fees and Miscellaneous						
475-02	Drug Law Enf Forfeiture	0.00	0.00	1,580.00	7,500.00	7,500.00	7,500.00
	Other Fees and Miscellaneous Totals	0.00	0.00	1,580.00	7,500.00	7,500.00	7,500.00
	TOTAL REVENUE AVAILABLE	0.00	0.00	1,580.00	9,080.00	9,080.00	9,080.00
	Less: EXPENDITURES	0.00	0.00	0.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	1,580.00			

NEMAHA COUNTY FEDERAL DRUG LAW ENFORCEMENT FORFEITURE REVENUE						Code	Description
					Fund	2410	Federal Drug Law Enforcement Forfeiture
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	500.00	500.00	500.00	500.00	500.00	500.00
	Other Fees and Miscellaneous						
475-02	FED'L DRUG L ENF FORTEITURE-PROCEED	0.00	25,000.00	0.00	18,152.75	18,152.75	18,152.75
	Other Fees and Miscellaneous Totals	0.00	25,000.00	0.00	18,152.75	18,152.75	18,152.75
	TOTAL REVENUE AVAILABLE	500.00	25,500.00	500.00	18,652.75	18,652.75	18,652.75
	Less: EXPENDITURES	0.00	25,500.00	0.00			
	BALANCE FORWARD/CASH RESERVE	500.00	0.00	500.00			

NEMAHA COUNTY CANINE (K-9) DOG FUND REVENUE						Code	Description
					Fund	2430	Canine (K-9) Dog Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	K-9 FUND BALANCE	47.23	47.23	47.23	47.23	47.23	47.23
	County Sheriff						
395-14	CANINE	0.00	5,000.00	0.00	2,500.00	2,500.00	2,500.00
	County Sheriff Totals	0.00	5,000.00	0.00	2,500.00	2,500.00	2,500.00
	TOTAL REVENUE AVAILABLE	47.23	5,047.23	47.23	2,547.23	2,547.23	2,547.23
	Less: EXPENDITURES	0.00	5,047.23	0.00			
	BALANCE FORWARD/CASH RESERVE	47.23	0.00	47.23			

NEMAHA COUNTY FEDERAL CRIME GRANT FUND REVENUE						Code	Description
					Fund	2506	Federal Crime Grant Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	Fed Crime Grant Net Fund Balance	1.31	1,087.34	1,087.34	0.58	0.58	0.58
	Intergovernmental Federal						
330-30	Fed Crime Grant/Crime Commission	1,747.50	2,000.00	1,336.24	3,386.22	3,386.22	3,386.22
330-35	Law Enforcement Equipment	0.00	0.00	0.00	98,000.00	98,000.00	98,000.00
	<i>Intergovernmental Federal Totals</i>	<i>1,747.50</i>	<i>2,000.00</i>	<i>1,336.24</i>	<i>101,386.22</i>	<i>101,386.22</i>	<i>101,386.22</i>
	Intergovernmental State						
340-01	State Equipment Grant	0.00	0.00	0.00	8,000.00	8,000.00	8,000.00
	<i>Intergovernmental State Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>8,000.00</i>	<i>8,000.00</i>	<i>8,000.00</i>
	Other Fees and Miscellaneous						
531-02	NIRMA Safety Grant	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
	<i>Other Fees and Miscellaneous Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>2,000.00</i>
	TOTAL REVENUE AVAILABLE	1,748.81	3,087.34	2,423.58	111,386.80	111,386.80	111,386.80
	Less: EXPENDITURES	661.47	3,087.34	2,423.00			
	BALANCE FORWARD/CASH RESERVE	1,087.34	0.00	0.58			

NEMAHA COUNTY 2019 FEDERAL DISASTER FUND REVENUE						Code	Description
					Fund	2575	2019 Federal Disaster Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	115,793.23	54,296.60	54,296.60	431,900.74	431,900.74	431,900.74
	Intergovernmental Federal						
334-01	2019 Emergency Flood Relief FEMA	0.00	400,000.00	386,249.35	0.00	0.00	0.00
	Intergovernmental Federal Totals	0.00	400,000.00	386,249.35	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	115,793.23	454,296.60	440,545.95	431,900.74	431,900.74	431,900.74
	Less: EXPENDITURES	61,496.63	454,296.60	8,645.21			
	BALANCE FORWARD/CASH RESERVE	54,296.60	0.00	431,900.74			

NEMAHA COUNTY AMERICAN RESCUE PLAN ACT REVENUE						Code	Description
					Fund	2580	American Rescue Plan Act
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	149,655.44	0.00	0.00	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	149,655.44	0.00	0.00	0.00	0.00	0.00
	Less: EXPENDITURES	149,655.44	0.00	0.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	0.00			

NEMAHA COUNTY INHERITANCE TAX FUND REVENUE						Code	Description
					Fund	2700	Inheritance Tax Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	Inheritance Tax	1,324,074.23	1,348,352.11	1,348,352.11	1,673,369.83	1,673,369.83	1,673,369.83
	Taxes						
310-01	Inheritance Taxes	653,584.19	0.00	518,184.54	0.00	0.00	0.00
310-02	Inheritance Tax Interest	5,311.53	0.00	6,594.25	0.00	0.00	0.00
310-03	Penalty on Inheritance	684.02	0.00	4,203.98	0.00	0.00	0.00
310-04	Tentative Inheritance Tax	0.00	0.00	71,250.00	0.00	0.00	0.00
	Taxes Totals	659,579.74	0.00	600,232.77	0.00	0.00	0.00
	Other Fees and Miscellaneous						
523-03	Correct Inheritance Reimbursement	10,490.12	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	10,490.12	0.00	0.00	0.00	0.00	0.00
	Transfers						
590-01	Reimbursement from 2575	50,000.00	0.00	0.00	0.00	0.00	0.00
590-03	Transfer/Sheriff repayment Radio	57,696.40	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	107,696.40	0.00	0.00	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	2,101,840.49	1,348,352.11	1,948,584.88	1,673,369.83	1,673,369.83	1,673,369.83
	Less: EXPENDITURES	753,488.38	1,348,352.11	275,215.05			
	BALANCE FORWARD/CASH RESERVE	1,348,352.11	0.00	1,673,369.83			

NEMAHA COUNTY 911 EMERGENCY MANAGEMENT REVENUE						Code	Description
					Fund	2910	911 Emergency Management
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	10,961.83	58,292.18	58,292.18	69,700.11	69,700.11	69,700.11
	County Sheriff						
395-09	911 SURCHARGE & EXPENSE	17,780.98	15,500.00	15,847.24	14,000.00	14,000.00	14,000.00
	County Sheriff Totals	17,780.98	15,500.00	15,847.24	14,000.00	14,000.00	14,000.00
	Other Fees and Miscellaneous						
520-02	911 TOWER NACO	0.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00
	Other Fees and Miscellaneous Totals	0.00	250,000.00	0.00	250,000.00	250,000.00	250,000.00
	Transfers						
590-01	Transfer	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
590-02	Transfer Journal Entry	14,114.69	0.00	0.00	0.00	0.00	0.00
590-03	Transfer Journal Entry	19,549.95	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	33,664.64	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	TOTAL REVENUE AVAILABLE	62,407.45	324,792.18	74,139.42	334,700.11	334,700.11	334,700.11
	Less: EXPENDITURES	4,115.27	324,792.18	4,439.31			
	BALANCE FORWARD/CASH RESERVE	58,292.18	0.00	69,700.11			

NEMAHA COUNTY 911 ENHANCED WIRELESS SERVICE FUND REVENUE						Code	Description
					Fund	2913	911 Enhanced Wireless Service Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	16,579.42	55,942.81	55,942.81	110,143.00	110,143.00	110,143.00
	Intergovernmental State						
349-60	911 ENHANCED WIRELESS SERVICE	42,952.91	54,200.18	54,200.19	56,489.30	56,489.30	56,489.30
	Intergovernmental State Totals	42,952.91	54,200.18	54,200.19	56,489.30	56,489.30	56,489.30
	Transfers						
590-02	Transfer Journal Entry	178.32	0.00	28,206.00	386.58	386.58	386.58
	Transfers Totals	178.32	0.00	28,206.00	386.58	386.58	386.58
	TOTAL REVENUE AVAILABLE	59,710.65	110,142.99	138,349.00	167,018.88	167,018.88	167,018.88
	Less: EXPENDITURES	3,767.84	110,142.99	28,206.00			
	BALANCE FORWARD/CASH RESERVE	55,942.81	0.00	110,143.00			

NEMAHA COUNTY 911 WIRELESS SERVICE HOLDING FUND REVENUE						Code	Description
					Fund	2914	911 Wireless Service Holding Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	145,513.30	76,916.63	76,916.63	8,910.25	8,910.25	8,910.25
	TOTAL REVENUE AVAILABLE	145,513.30	76,916.63	76,916.63	8,910.25	8,910.25	8,910.25
	Less: EXPENDITURES	68,596.67	76,916.63	68,006.38			
	BALANCE FORWARD/CASH RESERVE	76,916.63	0.00	8,910.25			

NEMAHA COUNTY EMERGENCY MANAGEMENT FUND REVENUE						Code	Description
					Fund	2915	Emergency Management Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	Fund Balance	0.00	0.00	0.00	19,148.45	19,148.45	19,148.45
	Other Intergovernmental						
351-01	SE Regional Governance Reimb	0.00	0.00	8,428.52	0.00	0.00	0.00
	Other Intergovernmental Totals	0.00	0.00	8,428.52	0.00	0.00	0.00
	Other Fees and Miscellaneous						
408-03	Cooper Nuclear	0.00	106,894.67	106,894.67	113,308.35	113,308.35	113,308.35
408-04	Deployment Reimbursement	0.00	5,000.00	1,038.37	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	0.00	111,894.67	107,933.04	113,308.35	113,308.35	113,308.35
	Transfers						
590-02	Interfund Transfers	0.00	10,932.91	-97,213.11	10,674.91	10,674.91	10,674.91
	Transfers Totals	0.00	10,932.91	-97,213.11	10,674.91	10,674.91	10,674.91
	TOTAL REVENUE AVAILABLE	0.00	122,827.58	19,148.45	143,131.71	143,131.71	143,131.71
	Less: EXPENDITURES	0.00	122,827.58	0.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	19,148.45			

NEMAHA COUNTY SE REGIONAL EMERGENCY MANAGEMENT REVENUE						Code	Description
					Fund	2918	SE Regional Emergency Management
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	Fund Balance	0.00	1,535.91	1,535.91	4,882.83	4,882.83	4,882.83
	Intergovernmental Federal						
339-01	Federal Grants SE Regional EMA	3,903.31	198,464.09	55,335.52	209,497.17	209,497.17	209,497.17
	<i>Intergovernmental Federal Totals</i>	<i>3,903.31</i>	<i>198,464.09</i>	<i>55,335.52</i>	<i>209,497.17</i>	<i>209,497.17</i>	<i>209,497.17</i>
	TOTAL REVENUE AVAILABLE	3,903.31	200,000.00	56,871.43	214,380.00	214,380.00	214,380.00
	Less: EXPENDITURES	2,367.40	200,000.00	51,988.60			
	BALANCE FORWARD/CASH RESERVE	1,535.91	0.00	4,882.83			

NEMAHA COUNTY LAW ENFORCEMENT OPERATING FUND REVENUE						Code	Description
					Fund	2960	Law Enforcement Operating Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	71.00	71.00	71.00	71.00	71.00	71.00
	TOTAL REVENUE AVAILABLE	71.00	71.00	71.00	71.00	71.00	71.00
	Less: EXPENDITURES	0.00	71.00	0.00			
	BALANCE FORWARD/CASH RESERVE	71.00	0.00	71.00			

NEMAHA COUNTY JAIL COMMISSARY FUND REVENUE						Code	Description
					Fund	2965	Jail Commissary Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	19,248.44	23,079.14	23,079.14	26,026.40	26,026.40	26,026.40
	County Jail						
397-21	SALE OF COMMISSARY ITEMS	6,169.70	6,000.00	7,234.01	6,200.00	6,200.00	6,200.00
	County Jail Totals	6,169.70	6,000.00	7,234.01	6,200.00	6,200.00	6,200.00
	TOTAL REVENUE AVAILABLE	25,418.14	29,079.14	30,313.15	32,226.40	32,226.40	32,226.40
	Less: EXPENDITURES	2,339.00	29,079.14	4,286.75			
	BALANCE FORWARD/CASH RESERVE	23,079.14	0.00	26,026.40			

NEMAHA COUNTY COUNTY BUILDINGS IMPROVEMENT FUND REVENUE						Code	Description
					Fund	4050	County Buildings Improvement Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	62,473.53	122,473.53	122,473.53	147,473.53	147,473.53	147,473.53
	Transfers						
590-01	INTER FUND TRANSFER	50,000.00	0.00	25,000.00	0.00	0.00	0.00
590-02	Transfer Journal Entry	10,000.00	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	60,000.00	0.00	25,000.00	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	122,473.53	122,473.53	147,473.53	147,473.53	147,473.53	147,473.53
	Less: EXPENDITURES	0.00	122,473.53	0.00			
	BALANCE FORWARD/CASH RESERVE	122,473.53	0.00	147,473.53			

NEMAHA COUNTY 911 EMERGENCY COMMUNICATION STUDY REVENUE						Code	Description
					Fund	4600	911 Emergency Communication Study
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	1,000.00	2,029.06	2,029.06	2,107.98	2,107.98	2,107.98
	Other Intergovernmental						
352-01	CASS COUNTY 911	141.94	300.00	84.61	200.00	200.00	200.00
352-03	FILLMORE COUNTY 911	141.94	300.00	84.61	200.00	200.00	200.00
352-04	CITY OF BEATRICE 911	204.94	300.00	84.61	200.00	200.00	200.00
352-05	JEFFERSON COUNTY 911	141.94	300.00	84.61	200.00	200.00	200.00
352-06	JOHNSON/PAWNEE COUNTIES 911	283.88	300.00	169.22	200.00	200.00	200.00
352-07	CITY OF LINCOLN 911	141.94	300.00	84.61	200.00	200.00	200.00
352-08	OTOE COUNTY 911	141.94	300.00	84.61	200.00	200.00	200.00
352-09	NEMAHA COUNTY 911	141.94	300.00	84.61	200.00	200.00	200.00
352-10	CITY OF FALLS CITY 911	141.94	300.00	84.61	200.00	200.00	200.00
352-11	SALINE COUNTY 911	141.94	300.00	84.61	200.00	200.00	200.00
352-12	CITY OF SEWARD 911	141.94	300.00	84.61	200.00	200.00	200.00
352-13	THAYER COUNTY 911	141.94	300.00	84.61	200.00	200.00	200.00
352-14	YORK COUNTY 911	141.94	300.00	84.61	200.00	200.00	200.00
352-15	NUCKOLLS COUNTY 911	63.00	300.00	163.55	200.00	200.00	200.00
352-16	CLAY COUNTY 911	141.94	300.00	84.61	200.00	200.00	200.00
352-17	CITY OF HASTINGS 911	141.94	300.00	84.61	200.00	200.00	200.00
352-18	WEBSTER COUNTY 911	78.94	300.00	84.61	200.00	200.00	200.00
	Other Intergovernmental Totals	2,475.98	5,100.00	1,601.92	3,400.00	3,400.00	3,400.00
	TOTAL REVENUE AVAILABLE	3,475.98	7,129.06	3,630.98	5,507.98	5,507.98	5,507.98
	Less: EXPENDITURES	1,446.92	7,129.06	1,523.00			
	BALANCE FORWARD/CASH RESERVE	2,029.06	0.00	2,107.98			

NEMAHA COUNTY OTHER CAPITAL PROJECTS FUND REVENUE						Code	Description
					Fund	4601	Other Capital Projects Fund
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	266,786.33	275,457.90	275,457.90	348,307.09	348,307.09	348,307.09
	Other Fees and Miscellaneous						
540-01	CARS & TRUCKS	0.00	0.00	6,600.00	0.00	0.00	0.00
540-02	Sheriff Misc Revenue Vehicles	500.00	0.00	76,331.50	0.00	35,000.00	35,000.00
	<i>Other Fees and Miscellaneous Totals</i>	<i>500.00</i>	<i>0.00</i>	<i>82,931.50</i>	<i>0.00</i>	<i>35,000.00</i>	<i>35,000.00</i>
	Transfers						
590-02	Transfer Journal Entry	84,657.04	0.00	93,500.00	0.00	0.00	0.00
	<i>Transfers Totals</i>	<i>84,657.04</i>	<i>0.00</i>	<i>93,500.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	TOTAL REVENUE AVAILABLE	351,943.37	275,457.90	451,889.40	348,307.09	383,307.09	383,307.09
	Less: EXPENDITURES	76,485.47	275,457.90	103,582.31			
	BALANCE FORWARD/CASH RESERVE	275,457.90	0.00	348,307.09			