2024-2025
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF

VALLEY COUNTY

This budget is for the Period JULY 1, 2024 through JUNE 30, 2025

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

Submission Information
Adopted Budget Due by 9-30-2024
1. Auditor of Public Accounts -Electronically or by mail auditors.nebraska.gov
2. County Board (SEC. 13-508), C/O County Clerk

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund		3,782,994.00	3,782,994.00
Relief Fund		10,000.00	10,000.00
Debt Service Fund	33,000.00		33,000.00
			-
			-
			-
			-
			-
			-
			-
Total All Funds	33,000.00	3,792,994.00	3,825,994.00

AUDITOR OF PUBLIC ACCOUNTS RECEIVED SEP 30 2024 STATE OF NEBRASKA

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024?

[X] YES [ ] NO

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

Total Certified Valuation $ 1,234,191,488

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

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2023 through June 30, 2024?

[ ] YES [X] NO

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

SEE ACCOUNTANTS' COMPILATION REPORT

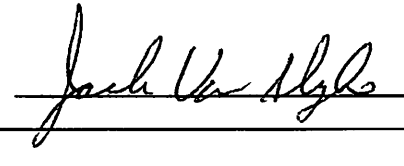
Outstanding Bonded Indebtedness as of July 1, 2024

Principal	230,000.00
Interest	5,449.00
Total Bonded Indebtedness	235,449.00

VALLEY COUNTY

BUDGET MESSAGE

The Valley County budget was prepared with much thought and discussion. Rising costs have led to increased expensess again this year. The Board of Supervisors, along with all of the employees of Valley County, continually seek ways to keep costs down and taxes to a minimum. Three petty cash funds have been established in County offices. The Sheriff's Department has a $100 petty cash fund. The Road Department has a $50 petty cash fund and the County Court has a $50 petty cash fund.



Chairperson of County Board

VALLEY COUNTY

RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2024, to June 30, 2025, prepared by the Budget Making Authority, was transmitted to the County Board on the 10th day of September, 2024.

NOW, THEREFORE, BE IT RESOLVED, by the Board of (COMMISSIONERS or SUPERVISORS) of VALLEY County, Nebraska as follows:

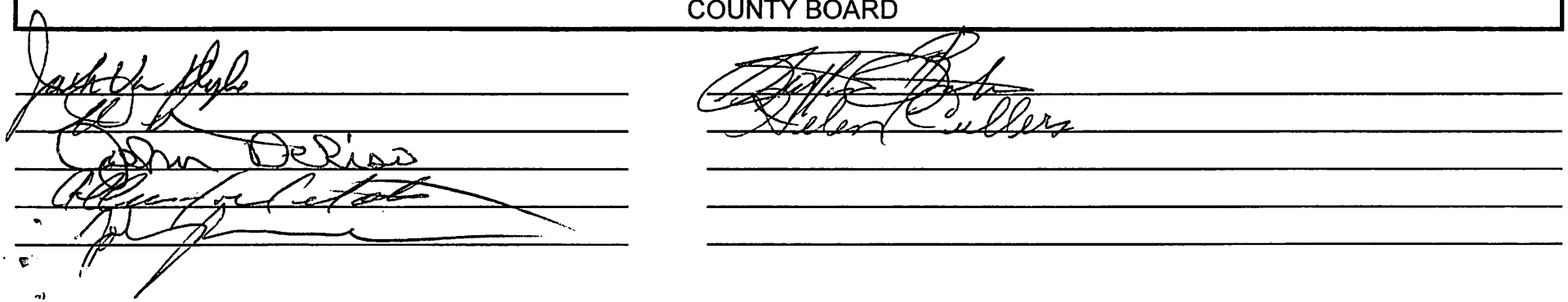
SECTION 1. That the budget for the Fiscal Year July 1, 2024, to June 30, 2025, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for VALLEY County for said fiscal year.

SECTION 2. That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2024, and ending June 30, 2025.

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

DATED AND PASSED THIS 10th DAY OF SEPTEMBER, 2024.

COUNTY BOARD



CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Valley County**
ADDRESS	**125 S 15th Street**
CITY & ZIP CODE	**Ord, NE 68862**
TELEPHONE	**308-728-3700**
WEBSITE	

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Jack VanSlyke	Judy Bower	Charles L Abel, CPA
TITLE /FIRM NAME	Chairperson	County Clerk	Lammers, Abel & Kaps, CPA's, PC
TELEPHONE	308-202-0800	308-728-3700	308-728-3015
EMAIL ADDRESS		clerk@valleycountyne.gov	slachuck@frontiernet.net

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

[ ] Board Chairperson

[ ] Clerk / Treasurer / Superintendent / Other

[X] Preparer

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY

SUMMARY OF ALL FUNDS

	Actual 2022-2023 (Column 1)	Actual 2023-2024 (Column 2)	**Proposed** 2024-2025 (Column 3)	**Adopted** 2024-2025 (Column 4)
Disbursements and Transfers:				
Operating	26,624,966.00	30,133,512.00	33,106,748.00	44,106,748.00
Capital Outlay	3,681,561.00	1,388,686.00	5,276,626.00	5,276,626.00
Debt Service	393,570.00	239,444.00	308,000.00	308,000.00
Transfers Out *(Must agree to Transfers In Below)*	1,539,671.00	1,884,067.00	3,109,675.00	3,109,675.00
Total Disbursements and Transfers	32,239,768.00	33,645,709.00	41,801,049.00	52,801,049.00
Balance, Receipts and Transfers:				
Net Fund Balance **(Note 1)**	24,492,670.00	28,309,390.00	32,084,797.00	32,084,797.00
Intergovernmental Federal	313,694.00	200,753.00	133,826.00	133,826.00
Intergovernmental State	1,430,613.00	1,567,803.00	1,197,118.00	1,197,118.00
Intergovernmental Local	29,808,204.00	30,432,190.00	34,820,181.00	34,820,181.00
Personal and Real Property Taxes	2,964,306.00	3,336,303.00	3,825,994.00	3,825,994.00
Transfers In *(Must agree to Transfers Out Above)*	1,539,671.00	1,884,067.00	3,109,675.00	3,109,675.00
Total Resources Available	60,549,158.00	65,730,506.00	75,171,591.00	75,171,591.00
Balance Forward/Cash Reserve	28,309,390.00	32,084,797.00	33,370,542.00	22,370,542.00
Cash Reserve Percentage				50%

Note - Operating Disbursements include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rentals.

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

Note 1: Must agree to previous column Balance Forward/Cash Reserve Amount.

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY
Schedule of Budgeted Disbursements
For the Year Ended June 30, 2025

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	2,569,723.00	2,838,767.00	123,000.00	3,109,675.00	8,641,165.00
Public Safety - Law Enforcement	1,295,535.00	40,000.00			1,335,535.00
Public Safety - Other	8,123.00	5,000.00			13,123.00
Public Works - Highways & Roads	2,383,410.00	581,200.00	185,000.00		3,149,610.00
Public Works - Other					-
Public Health & Social Services	51,449.00	1,000.00			52,449.00
Culture and Recreation					-
Community Development					-
Miscellaneous					-
Business-type Activities:					
Airport					-
Nursing Home					-
Hospital	37,798,508.00	1,810,659.00			39,609,167.00
Historical Society					-
Solid Waste					-
Museum					-
Other					-
Total Disbursements & Transfers	44,106,748.00	5,276,626.00	308,000.00	3,109,675.00	**52,801,049.00**

NOTE: Total Disbursements must agree to Fund Summary Page

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

CORRECTED

VALLEY COUNTY

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements			(1)	$ 3,825,994.00
Motor Vehicle Pro-Rate			(2)	$ 7,670.00
In-Lieu of Tax Payments			(3)	$ 35,955.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.				
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (18))	$ 904,928.00		(4)	
LESS: Amount Spent During 2023-2024	$ 904,928.00		(5)	
LESS: Amount Expected to be Spent in Future Budget Years	$ -		(6)	
Amount to be included as Restricted Funds ***(Cannot Be A Negative Number)***			(7)	$ -
Motor Vehicle Tax			(8)	$ 200,000.00
Local Option Sales Tax			(9)	$ -
Transfers of Surplus Fees			(10)	$ -
Excess Tax Collections Returned to County (Statute 77-1776)			(11)	$ -
Insurance Premium Tax			(12)	$ 14,000.00
Nameplate Capacity Tax			(13)	$ 100.00
Motor Vehicle Fee			(14)	$ 75,000.00
Reimbursement of Indigent Defense Services			(15)	$ -
License or Occupation Tax (Statute 77-27,223)			(16)	$ -
TOTAL RESTRICTED FUNDS (A)			(17)	**$ 4,158,719.00**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 968,292.19	(18)		
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (6).	$ -	(19)		
Allowable Capital Improvements		(20)	$ 968,292.19	
Bonded Indebtedness		(21)	$ 33,000.00	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)		(22)		
Interlocal Agreements/Joint Public Agency Agreements		(23)	$ 462,502.00	
Public Safety Communication Project (Statute 86-416)		(24)		
Judgments		(25)		
Refund of Property Taxes to Taxpayers		(26)		
Repairs to Infrastructure Damaged by a Natural Disaster		(27)		
		(28)		
TOTAL LID EXCEPTIONS (B)		(29)	**$ 1,463,794.19**	

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 11 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 17 MINUS Total Lid Exceptions (B)-Line 29*	(30)	**$**	**2,694,924.81**

CORRECTED

VALLEY COUNTY

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

PRIOR YEAR RESTRICTED FUNDS AUTHORITY

Total Restricted Funds from Line (10) of last year's Lid Computation Form — $ 2,629,218.18 (1)

Amount budgeted for Indigent Defense Services that is required to develop a plan and meet the standards necessary to qualify for reimbursement of expenses or seeking additional reimbursement for improving its indigent criminal defense program. — (2)

License or Occupation Tax - For the second fiscal year in which a County will receive a full year of receipts, the County can add the first year of receipts to the Base Amount. — (2.1)

Adjusted Prior Year Restricted Funds Authority (Base Amount) = Line (1) **Plus** Line (2) **Plus** Line (2.1) — $ 2,629,218.18 (3)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — 2.50 % (4)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — - % (5)

9,564,955.00 (2024 Value Attributable to Growth per Assessor) / 1,081,232,529.00 (2023 Valuation) = 0.88 % (Multiply times 100 To get %)

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — - % (6)

5 (# of Board Members voting "Yes" for Increase) / 7 (Total # of Members in Governing Body at Meeting) = 71.43 % (Must be at least .75 (75%) of the Governing Body)

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION - VOTER APPROVED % INCREASE** — % (7)

Please Attach Ballot Sample and Election Results

TOTAL ALLOWABLE PERCENT INCREASE = Line (4) + Line (5) + Line (6) + Line (7) — 2.50 % (8)

Allowable Dollar Amount of Increase to Restricted Funds = Line (3) x Line (8) — $ 65,730.45 (9)

Total Restricted Funds Authority = Line (3) + Line (9) — $ 2,694,948.63 (10)

Less: Restricted Funds from Lid Supporting Schedule — $ 2,694,924.81 (11)

Total Unused Restricted Funds Authority = Line (10) - Line (11) — $ 23.82 (12)

LINE (12) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

CORRECTED

VALLEY COUNTY

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Courthouse Improvements	$	400,000.00
Road Improvements	$	568,292.19

Total - Must agree to Line 18 on Lid Support Form	$	968,292.19

VALLEY COUNTY

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$	3,825,994.00
Motor Vehicle Pro-Rate		(2)	$	7,670.00
In-Lieu of Tax Payments		(3)	$	35,955.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.				
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (18))	$ 904,928.00	(4)		
LESS: Amount Spent During 2023-2024	$ 904,928.00	(5)		
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(6)		
Amount to be included as Restricted Funds ***(Cannot Be A Negative Number)***		(7)	$	-
Motor Vehicle Tax		(8)	$	200,000.00
Local Option Sales Tax		(9)	$	-
Transfers of Surplus Fees		(10)	$	-
Excess Tax Collections Returned to County (Statute 77-1776)		(11)	$	-
Insurance Premium Tax		(12)	$	14,000.00
Nameplate Capacity Tax		(13)	$	100.00
Motor Vehicle Fee		(14)	$	75,000.00
Reimbursement of Indigent Defense Services		(15)	$	-
License or Occupation Tax (Statute 77-27,223)		(16)	$	-
TOTAL RESTRICTED FUNDS (A)		(17)	$	**4,158,719.00**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 942,000.00	(18)		
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (6).	$ -	(19)		
Allowable Capital Improvements		(20)	$	942,000.00
Bonded Indebtedness		(21)	$	33,000.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)		(22)		
Interlocal Agreements/Joint Public Agency Agreements		(23)	$	462,502.00
Public Safety Communication Project (Statute 86-416)		(24)		
Judgments		(25)		
Refund of Property Taxes to Taxpayers		(26)		
Repairs to Infrastructure Damaged by a Natural Disaster		(27)		
		(28)		
TOTAL LID EXCEPTIONS (B)		(29)	$	**1,437,502.00**

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 11 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 17 MINUS Total Lid Exceptions (B)-Line 29*		(30)	$	**2,721,217.00**

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

PRIOR YEAR RESTRICTED FUNDS AUTHORITY

Total Restricted Funds from Line (10) of last year's Lid Computation Form	$ 2,629,218.18	(1)
Amount budgeted for Indigent Defense Services that is required to develop a plan and meet the standards necessary to qualify for reimbursement of expenses or seeking additional reimbursement for improving its indigent criminal defense program.		(2)
License or Occupation Tax - For the second fiscal year in which a County will receive a full year of receipts, the County can add the first year of receipts to the Base Amount.		(2.1)
Adjusted Prior Year Restricted Funds Authority (Base Amount) = Line (1) **Plus** Line (2) **Plus** Line (2.1)	$ 2,629,218.18	(3)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — 2.50 % (4)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — - % (5)

9,564,955.00 (2024 Value Attributable to Growth per Assessor) / 1,081,232,529.00 (2023 Valuation) = 0.88 % (Multiply times 100 To get %)

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — 1.00 % (6)

7 (# of Board Members voting "Yes" for Increase) / 7 (Total # of Members in Governing Body at Meeting) = 100.00 % (Must be at least .75 (75%) of the Governing Body)

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION - VOTER APPROVED % INCREASE** — % (7)

Please Attach Ballot Sample and Election Results

TOTAL ALLOWABLE PERCENT INCREASE = Line (4) + Line (5) + Line (6) + Line (7)	3.50 %	(8)
Allowable Dollar Amount of Increase to Restricted Funds = Line (3) x Line (8)	$ 92,022.64	(9)
Total Restricted Funds Authority = Line (3) + Line (9)	$ 2,721,240.82	(10)
Less: Restricted Funds from Lid Supporting Schedule	$ 2,721,217.00	(11)
Total Unused Restricted Funds Authority = Line (10) - Line (11)	$ 23.82	(12)

LINE (12) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Courthouse Improvements	$	942,000.00

Total - Must agree to Line 18 on Lid Support Form	$	942,000.00

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY

COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES

Tax Year	Amount
2023	$ 5,391,837.76
2022	$ 5,102.57
2021	$ 2,632.80

SEE ACCOUNTANTS'
COMPILATION REPORT

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

VALLEY COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
University of Nebraska	7/1/24 tto 6/30/25	Agricultural Education	$ 85,459.00
Region 26	7/1/24 tto 6/30/25	Communications	$ 96,700.00
Mid-Nebraska Individual Services	7/1/24 tto 6/30/25	Services for Disabled Individuals	$ 4,260.00
Region III Mental Health	7/1/24 tto 6/30/25	Mental Health Services	$ 10,836.00
Nebraska DHHS	7/1/24 tto 6/30/25	Business Office	$ 9,000.00
Valley County Economic Development	7/1/24 tto 6/30/25	Economic Development	$ 20,000.00
South Cental Area Aging	7/1/24 tto 6/30/25	Services for Elderly Individuals	$ 1,213.00
Central Nebraska Economic Development District	7/1/24 tto 6/30/25	Economic Development	$ 2,234.00
Village of North Loup	7/1/24 tto 6/30/25	Law Enforcement	$ 76,800.00
Village of Arcadia	7/1/24 tto 6/30/25	Law Enforcement	$ 76,800.00
District 8 Probation	7/1/24 tto 6/30/25	Probation Services	$ 4,200.00
Custer, Garfield, Greeley, Howard, Sherman and Wheeler Counties	7/1/24 tto 6/30/25	Prisoner Housing	$ 75,000.00

Total Amount used as Lid Exemption $ 462,502.00

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY

	Code	Description
Fund	0100	General
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Receipts Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	551,836.00	269,971.00	648,777.00	648,777.00	648,777.00
		TAXES					
	304 00	Motor Vehicle Taxes	203,405.00	208,882.00	200,000.00	200,000.00	200,000.00
	305 00	Personal and Real Property Taxes	2,806,971.00	3,212,902.00	3,782,994.00	3,782,994.00	3,782,994.00
	311 00	Local Option Sales Tax					
	318 01	License or Occupation Tax					
		Total Taxes	3,010,376.00	3,421,784.00	3,982,994.00	3,982,994.00	3,982,994.00
		LICENSES AND PERMITS					
	325 01	Building Permits					
	325 05	Zoning Permits					
		Total Licenses and Permits	-	-	-	-	-
		INTERGOVERNMENTAL FEDERAL					
	330 20	Highway Safety					
	330 30	Crime Commission					
	330 80	Park and Recreation					
	331 01	Title IV-D Child Support Enforcement (Dist. Court)					
	331 02	Title IV-D Child Support Enforcement (Attorney)					
	334 02	Natural Disaster -					
	336 01	U.S. Fish & Wildlife					
	337 01	Public Grazing Land					
	338 01	U.S. Ent. Lands - Sec. 1					
	338 02	U.S. Ent. Lands - Sec. 3	3,016.00	3,452.00	3,000.00	3,000.00	3,000.00
	339 01	Federal Grants - Other					
	339 04	Community Block Grant					

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY

	Code	Description
Fund	0100	General
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Receipts Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
		Total Federal Receipts	3,016.00	3,452.00	3,000.00	3,000.00	3,000.00
		INTERGOVERNMENTAL STATE					
	340 01	State Grants					
	341 30	State Prisoner Reimbursements					
	341 70	Reimb. of Indigent Defense Services					
	344 01	Homestead Exemption	43,727.00	48,285.00			
	344 05	Property Tax Credit	226,636.00	283,981.00			
	345 01	Government Subdivision Aid					
	345 02	Insurance Tax Allocation	13,663.00	14,339.00	14,000.00	14,000.00	14,000.00
	345 05	Property Tax Relief					
	346 01	ProRate Motor Vehicle	6,414.00	7,956.00	7,500.00	7,500.00	7,500.00
	346 02	Carline Tax Allocation	1,024.00	1,293.00	1,250.00	1,250.00	1,250.00
	347 02	Incentive Payments					
	346 05	Nameplate Capacity Tax	-	129.00	100.00	100.00	100.00
		Airline Tax Allocation	2,761.00	2,836.00	2,500.00	2,500.00	2,500.00
		Total State Receipts	294,225.00	358,819.00	25,350.00	25,350.00	25,350.00
		INTERGOVERNMENTAL LOCAL					
	351 01	Interlocal Government Pay.					
	351 01	Interlocal Government Pay.					
	351 01	Interlocal Government Pay.					
	353 01	In-Lieu-of-Tax-1957 & Pr.	182.00	182.00	175.00	175.00	175.00
	353 02	In-Lieu-of-Tax-5% Gross Receipts	30,612.00	32,867.00	30,000.00	30,000.00	30,000.00
	353 03	In-Lieu-of-Tax-Housing Authority	5,316.00	5,728.00	5,000.00	5,000.00	5,000.00
		Total Local Intergovernmental	36,110.00	38,777.00	35,175.00	35,175.00	35,175.00

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY

	Code	Description
Fund	0100	General
Function		

RECEIPTS SUMMARY

Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Receipts Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
	LOCAL CHARGES FOR SERVICES					
	County Treasurer -					
360 01	Drivers License - Fees	2,518.00	2,099.00	2,000.00	2,000.00	2,000.00
360 02	Motor Vehicle Registration - Fees	23,572.00	24,120.00	23,500.00	23,500.00	23,500.00
360 07	Advertising Fees	585.00	520.00	500.00	500.00	500.00
360 11	Boat Registration - Fees					
360 18	Auto Title Fees					
361 01	Homestead Exemption Commission	2,612.00	2,656.00	2,500.00	2,500.00	2,500.00
361 03	Sales Tax Commission	5,212.00	6,041.00	5,000.00	5,000.00	5,000.00
361 08	Motor Vehicle Fee Commission	7,008.00	7,193.00	6,000.00	6,000.00	6,000.00
363 01	Property Tax Commission	118,325.00	123,571.00	120,000.00	120,000.00	120,000.00
363 07	Motor Vehicle Tax Commission					
365 01	Miscellaneous Fees & Commission	1,665.00	1,078.00	830.00	830.00	830.00
	Property Tax Credit Commission	11,059.00	12,691.00	12,000.00	12,000.00	12,000.00
	Special Assessment Tax Commission	1,231.00	2,056.00	1,500.00	1,500.00	1,500.00
	County Clerk -					
371 01	Filing & Recording Fees	15,704.00	15,574.00	15,000.00	15,000.00	15,000.00
371 02	Documentary Stamps	13,556.00	14,443.00	13,500.00	13,500.00	13,500.00
371 03	Miscellaneous Fees	1,277.00	1,991.00	1,250.00	1,250.00	1,250.00
371 06	Political Filing Fees	-	360.00	-		
	Clerk of the District Court -					
380 01	Filing & Recording Fees	2,249.00	515.00	500.00	500.00	500.00
380 03	Court Cost Refunds					
380 05	Miscellaneous Fees	2,480.00	699.00	500.00	500.00	500.00
383 00	Passport Fees	1,330.00	6,100.00	3,000.00	3,000.00	3,000.00
	HHS - Title IV-D Reimbursements	2,401.00	5,191.00	2,000.00	2,000.00	2,000.00
	County Court System -					
390 01	County Court Cost Refunds	51.00	129.00	100.00	100.00	100.00

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY

	Code	Description
Fund	0100	General
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Receipts Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
		Election Commissioner -					
	393 01	Voter Registration Lists					
	393 02	Election Costs Recovered	6,227.00	-	-	-	-
	393 04	Miscellaneous Fees					
		Register of Deeds -					
	394 01	Filing & Recording Fees					
	394 02	Documentary Stamps					
	394 03	Miscellaneous Fees					
		County Sheriff -					
	395 01	Service Fees	23,368.00	15,938.00	15,000.00	15,000.00	15,000.00
	395 02	Mileage & Costs Refund					
	395 03	Law Enforcement Services (contract)	65,983.00	76,800.00	76,800.00	76,800.00	76,800.00
	395 04	Breath Analyzer Fees					
	395 05	Reimbursement					
	395 10	Vehicle Inspection Account	1,580.00	1,860.00	1,500.00	1,500.00	1,500.00
	395 13	Handgun Application Fee					
		Co Jail Reimbursements	55,460.00	36,940.00	35,000.00	35,000.00	35,000.00
		Opioid Settlement	6,912.00	12,748.00	5,000.00	5,000.00	5,000.00
		Grant	42,964.00	1,993.00	-	-	-
		County Attorney -					
	396 01	Fees - Check Collections	210.00	160.00	150.00	150.00	150.00
	396 08	Pretrial Diversion					
		HHS - Title IV-D Reimbursements	18,615.00	23,517.00	20,000.00	20,000.00	20,000.00
		Other Receipts -					
	398 01	Landfill - Commercial Fees					
	398 02	Garbage Disposal Fees					
	402 03	Ambulance - Contract Services					
	406 01	Vending Machines					
	408 01	Emergency Management Fees					

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY

	Code	Description
Fund	0100	General
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Receipts Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
	409 01	Sale of Maps/Publications, etc.					
	410 01	Surveyor Services					
	450 02	Photo Copy	106.00	131.00	100.00	100.00	100.00
	450 03	Postage	74.00	33.00	25.00	25.00	25.00
	450 04	Telephone/Communication Services					
	450 05	Internet Services					
	470 01	Overload Fines - 25%	294.00	769.00	500.00	500.00	500.00
	500 01	Leases & Rental Property	39,128.00	37,314.00	37,000.00	37,000.00	37,000.00
	504 01	Bookmobile Receipts					
	510 01	Interest on Investments	38,193.00	92,533.00	50,000.00	50,000.00	50,000.00
	530 01	Sale of Surplus Property - Equipment	63.00	2,700.00	-	-	-
	530 02	Sale of Property - Land & Buildings	-	100.00	-	-	-
	530 03	Sale of Surplus Property - Misc					
	530 05	Sale of Materials	-	5,500.00	-	-	-
	531 01	Judgments & Settlements					
	533 01	One Time Receipts	2,550.00	6,961.00	-	-	-
	534 01	Contributions & Donations	2,800.00	127,286.00	-		
	540 01	Miscellaneous Receipts	15,821.00	21,273.00	5,500.00	5,500.00	5,500.00
		Bond Proceeds	-	-	1,160,000.00	1,160,000.00	1,160,000.00
		TOTAL LOCAL RECEIPTS	533,183.00	691,583.00	1,616,255.00	1,616,255.00	1,616,255.00
		TRANSFERS IN:					
	590 02	Transfers In - Inheritance Tax Fund	128,177.00	499,848.00	1,151,092.00	1,151,092.00	1,151,092.00
	590 02	Transfers In - Planning & Zoning Fund	-	120.00	1,060.00	1,060.00	1,060.00
		Transfers In - American Rescue Plan Fund	-	-	232,523.00	232,523.00	232,523.00
		Total Transfer In	128,177.00	499,968.00	1,384,675.00	1,384,675.00	1,384,675.00
		TOTAL RESOURCES AVAILABLE	4,556,923.00	5,284,354.00	7,696,226.00	7,696,226.00	7,696,226.00
		Less: Disbursements	4,286,952.00	4,635,577.00	7,477,659.00	7,477,659.00	7,477,659.00
		BALANCE FORWARD /CASH RESERVE	269,971.00	648,777.00	218,567.00	218,567.00	218,567.00

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

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY			
Disbursements/Requirements			
June 30, 2024			
	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025
GENERAL			
County Board			
Personal Services			
Official's Salary	54,000.00	54,000.00	54,000
Retirement/County Share	3,543.86	3,645.12	3,645
	57,543.86	57,645.12	57,645
Operating Expenses			
Convention/Wkshop/Mtg Exp	1,248.90	1,189.80	1,500
	1,248.90	1,189.80	1,500
TOTAL	58,792.76	58,834.92	59,145
County Clerk			
Personal Services			
Official's Salary	49,200.00	51,660.00	54,243
Chief Deputy Salary	0.00	0.00	36,920
Reg Time Salary/Clerical	55,650.58	61,912.58	36,393
Hourly Wage/Clerical	4,599.75	3,272.50	0
Retirement/County Share	7,237.96	7,887.16	8,611
	116,688.29	124,732.24	136,167
Operating Expenses			
Dues/Subscription/Registration	92.00	100.00	150
Convention/Wkshop/Mtg Exp	1,126.93	1,074.11	1,500
Miscellaneous Expenses	284.02	261.19	300
	1,502.95	1,435.30	1,950
Supplies & Materials			
Supplies/Office	798.38	429.07	2,500
	798.38	429.07	2,500
Capital Outlays			
Cap Outly/Office Equip	0.00	500.00	500
	0.00	500.00	500
TOTAL	118,989.62	127,096.61	141,117
County Treasurer			
Personal Services			
Official's Salary	49,200.00	51,660.00	54,243
Chief Deputy Salary	37,557.18	39,463.82	40,677
Reg Time Salary/Clerical	30,679.42	32,932.70	33,973
Hourly Wage/Clerical	972.00	0.00	0
Retirement/County Share	7,805.15	8,373.84	8,700
	126,213.75	132,430.36	137,593
Operating Expenses			
Office Eq Repair/Mtc Agr	0.00	0.00	0
Dues/Subscription/Registration	387.00	110.20	600
Convention/Wkshop/Mtg Exp	668.70	936.21	1,000
Maintenance Agreement: Lease Printer	1,028.53	957.26	0
Miscellaneous Expenses	0.00	0.00	200
	2,084.23	2,003.67	1,800
Supplies & Materials			
Supplies/Office	3,675.20	4,934.51	4,000
	3,675.20	4,934.51	4,000
Capital Outlays			
Cap Outlay/Office Equip	0.00	1,000.00	1,000
	0.00	1,000.00	1,000
TOTAL	131,973.18	140,368.54	144,393
County Assessor			
Personal Services			
Official's Salary	49,200.00	51,660.00	54,245
Chief Deputy Salary	0.00	0.00	36,226
Reg Time Salary/Clerical	45,036.74	63,365.78	29,814
Hourly Wage/Clerical	24,891.58	18,478.10	17,988
Retirement/County Share	7,907.87	9,011.65	9,336
	127,036.19	142,515.53	147,609

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
Operating Expenses					
Printing & Publishing	208.58		7.75		700
Data Processing Costs	12,728.00		12,768.00		12,770
Office Eq Repair/Mtc Agr	0.00		0.00		0
Mileage Allowance	384.53		325.57		600
Dues/Subscription/Registration	710.00		340.00		1,000
Convention/Wkshop/Mtg Exp	828.97		210.00		2,000
Appraiser's Fees	39,612.00		62,038.00		29,000
	54,472.08		75,689.32		46,070
Supplies & Materials					
Supplies/Office	2,663.23		4,117.00		2,500
	2,663.23		4,117.00		2,500
Capital Outlays					
Cap Outlay/Office Equip	243.75		160.00		2,000
	243.75		160.00		2,000
TOTAL	184,415.25		222,481.85		198,179
Election Commissioner					
Personal Services					
Hourly Wage/Clerical	655.00		127.50		1,000
Retirement/County Share	48.38		8.61		50
	703.38		136.11		1,050
Operating Expenses					
Forms Printing/Ballot Costs	8,709.92		6,555.14		6,500
Printing & Publishing	2,554.16		1,253.76		2,600
Mileage Allowance	0.00		216.15		500
Convention/Wkshop/Mtg Exp	0.00		258.19		300
Misc Labor/Elec Wrkrs	5,162.14		5,250.04		6,000
	16,426.22		13,533.28		15,900
Supplies & Materials					
Supplies/Voting	107.03		123.18		400
	107.03		123.18		400
Capital Outlays					
Cap Outlay	1,000.00		1,540.00		1,600
Cap Outlay/Voting Equip	105.00		0.00		0
	1,105.00		1,540.00		1,600
TOTAL	18,341.63		15,332.57		18,950
Planning & Zoning					
Personal Services					
Reg Time Salary/Administrative	0.00		22,166.66		23,625
Retirement/County Share	0.00		1,496.22		1,600
	0.00		23,662.88		25,225
Operating Expenses					
Postal Services	0.00		0.00		0
Telephone Service	0.00		1,200.00		1,200
Printing & Publishing	0.00		73.87		2,500
Data Processing Costs	0.00		0.00		4,000
Mileage Allowance	0.00		750.49		800
Dues/Subscriptions/Reg/Training Fee	0.00		325.00		500
Convention Workshop Expense	0.00		235.00		1,000
Consulting Fees	0.00		8,310.00		3,000
Planning Costs	0.00		3,996.00		20,000
	0.00		14,890.36		33,000
Supplies & Materials					
Supplies/Office	0.00		28.00		100
	0.00		28.00		100
Capital Outlays					
Cap Outlay/Office Equip	0.00		0.00		100
	0.00		0.00		100
TOTAL	0.00		38,581.24		58,425
Clerk of District Court					
Personal Services					

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
Reg Time Salary/Clerical	0.00		0.00		0
Retirement/County Share	0.00		0.00		0
	0.00		0.00		0
Operating Expenses					
Dues/Subscription/Registration	0.00		0.00		0
Convention/Wkshop/Mtg Exp	0.00		0.00		0
District Court Costs	0.00		0.00		0
Miscellaneous Expenses	0.00		0.00		0
	0.00		0.00		0
Supplies & Materials					
Supplies/Office	0.00		0.00		0
	0.00		0.00		0
Rental					
Imaging Equipment & Support	0.00		0.00		0
	0.00		0.00		0
Capital Outlays					
Cap Outlay/Office Equip	0.00		0.00		0
	0.00		0.00		0
TOTAL	0.00		0.00		0
County Court System					
Operating Expenses					
Postal Services	0.00		0.00		0
Telephone Service	0.00		0.00		0
Microfilm/Photocopies	0.00		0.00		0
Office Eq Repair/Mtc Agr	0.00		0.00		0
County Court Costs	0.00		0.00		0
	0.00		0.00		0
Supplies & Materials					
Supplies/Office	0.00		0.00		0
	0.00		0.00		0
Rental					
Office Equipment Rental	0.00		0.00		0
	0.00		0.00		0
Capital Outlays					
Cap Outlay/Office Equip	0.00		0.00		0
	0.00		0.00		0
TOTAL	0.00		0.00		0
Court Services					
Personal Services					
Reg Time Salary/Clerical	15,016.52		16,067.68		16,500
	15,016.52		16,067.68		16,500
Operating Expenses					
Microfilm/Photocopy	0.00		0.00		1,200
Dues/Subs/Reg/Trng/Con	0.00		0.00		200
County Court Costs	100,275.16		8,068.53		7,500
District Court Costs	19,188.02		4,550.89		4,000
Lawyer Fees	0.00		138,378.42		150,000
Court Public Defender Costs	0.00		41,250.00		45,000
	119,463.18		192,247.84		207,900
Supplies & Materials					
Supplies/Office	347.15		0.00		3,000
	347.15		0.00		3,000
Rental					
Office Equipment Rental	0.00		0.00		1,500
	0.00		0.00		1,500
Capital Outlays					
Cap Outlay/Office Equip	0.00		0.00		0
	0.00		0.00		0
TOTAL	134,826.85		208,315.52		228,900
Building & Grounds					
Personal Services					

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
Hourly Wage/Custodian	39,345.92		49,743.87		44,000
Retirement/County Share	2,629.65		3,357.76		2,970
	41,975.57		53,101.63		46,970
Operating Expenses					
Utilities/Electric	29,377.29		25,944.17		32,000
Building Repair & Grounds Repair	47,286.34		41,092.62		20,000
Convention/Workshop Expense	50.00		0.00		0
Maintenance Agreements	4,293.90		5,585.89		5,000
Lawn Maintenance	1,583.73		2,145.70		2,500
Garbage Disposal	379.81		663.12		600
Miscellaneous Expense	1,129.15		1,952.00		2,500
	84,100.22		77,383.50		62,600
Supplies & Materials					
Supplies/Janitorial	3,511.01		2,352.51		3,000
	3,511.01		2,352.51		3,000
Capital Outlays					
Courthouse Remodeling	0.00		99,858.34		1,160,000
Janitorial Equipment	0.00		0.00		0
Cap Outly/Other Equip	0.00		0.00		0
	0.00		99,858.34		1,160,000
TOTAL	129,586.80		232,695.98		1,272,570
Agricultural Ext Agent					
Personal Services					
Reg Time Salary/Clerical	45,462.72		47,287.89		49,661
Hourly Wage/Clerical	296.25		324.75		900
Retirement/County Share	3,034.62		3,191.94		3,473
	48,793.59		50,804.58		54,034
Operating Expenses					
Postal Services	624.00		330.00		750
Telephone Service	1,740.24		1,470.12		2,000
Printing & Publishing	59.18		65.85		100
Travel Expenses	7,829.07		10,118.39		21,200
Bd Members Exp/Ag Ext Ser	209.38		182.20		250
Dues/Subscriptions/Reg/Trng Fees	0.00		0.00		100
Miscellaneous Labor	1,250.00		1,250.00		3,000
	11,711.87		13,416.56		27,400
Supplies & Materials					
Supplies/Office	664.80		1,447.51		2,000
Miscellaneous Supplies	44.18		50.51		150
	708.98		1,498.02		2,150
Rental					
Lease:Extension Office Copier	828.00		1,939.39		0
	828.00		1,939.39		0
Capital Outlays					
Cap Outlay/Office Equip	974.14		2,526.90		1,875
	974.14		2,526.90		1,875
TOTAL	63,016.58		70,185.45		85,459
County Sheriff					
Personal Services					
Official's Salary	54,249.96		56,250.00		64,575
Chief Deputy Salary	57,041.89		53,230.22		67,600
Other Deputy's Salary	151,726.94		162,793.65		182,000
Deputy On Call Time	2,300.00		2,050.00		3,000
Reg Time Salary/Clerical	40,784.90		45,438.06		36,000
Hourly Wage/Clerical	0.00		0.00		0
Retirement/County Share	23,172.16		26,593.58		35,500
Uniform Allowance	4,672.88		2,089.50		10,000
Grant Wages	1,200.00		5,856.01		6,600
	335,148.73		354,301.02		405,275
Operating Expenses					
Postal Services	271.45		56.69		900

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual 2022-2023		Actual 2023-2024		Budget 2024-2025
Telephone	4,481.59		4,417.64		5,500
Printing & Publishing	2,004.89		2,555.90		2,000
Petty Cash	239.60		66.00		1,000
Computer Exp:AS400	10,625.00		215.00		1,500
Office Equipment Repair	1,812.64		0.00		500
Other Equipment Repair/Sher Vehicles	1,843.42		17,125.22		6,000
Mileage Allowance	0.00		0.00		500
Dues/Subscriptions/Reg/Trng Fees	4,892.49		6,849.45		15,000
Convention/Wkshop/Mtg Exp	809.70		1,209.70		2,000
K-9 Costs	573.76		0.00		0
Grant Misc	0.00		0.00		16,600
Miscellaneous Expenses	22,886.05		5,774.00		7,000
STOP Program	0.00		0.00		5,000
Drug Law Enforcement	0.00		0.00		5,000
	50,440.59		38,269.60		68,500
Supplies & Materials					
Supplies/Office	1,254.62		1,176.67		1,100
Supplies/Law Enforcement	2,454.37		1,500.61		8,000
Machinery & Equip Fuel	25,016.70		16,991.90		40,000
Mach & Equip/Grease & Oil	1,944.58		2,903.38		60,000
Mach Eq/Tires-Tire Repair	2,512.88		25.00		4,000
Miscellaneous Supplies	35.32		106.99		1,000
Opiods Settlement Supplies	1,511.67		4,662.98		9,000
	34,730.14		27,367.53		123,100
Capital Outlays					
Cap Outlay/Autos	0.00		0.00		40,000
Grant Equipment	15,149.47		13,975.80		0
	15,149.47		13,975.80		40,000
TOTAL	435,468.93		433,913.95		636,875
County Attorney					
Personal Services					
Official's Salary	66,749.94		82,000.02		86,100
Reg Time Salary/Clerical	2,946.61		1,487.50		36,200
Retirement/County Share	4,583.82		5,635.41		7,950
	74,280.37		89,122.93		130,250
Operating Expenses					
Postal Services	81.72		0.00		250
Mileage Allowance	226.13		157.72		250
Dues/Subscrip/Registratn	1,098.63		1,370.00		1,500
Convention/Workshop Expense	0.00		2,390.45		2,500
Witness Fees	600.00		0.00		1,000
Sheriffs Fees	1,977.22		1,784.52		2,500
Transcripts	0.00		0.00		500
Coroner/Autopsy Costs	0.00		1,567.00		12,000
Miscellaneous Expenses	7,144.47		6,963.69		6,500
	11,128.17		14,233.38		27,000
Supplies & Materials					
Supplies/Office	1,248.32		1,384.54		1,600
	1,248.32		1,384.54		1,600
Capital Outlays					
Cap Outlay/Office Equip	0.00		0.00		4,100
	0.00		0.00		4,100
TOTAL	86,656.86		104,740.85		162,950
Co Atty/Title IVD Cs Agr					
Personal Services					
Hourly Wage/Clerical	15,520.00		16,447.00		21,000
Retirement/County Share	1,047.42		1,110.17		1,500
	16,567.42		17,557.17		22,500
Operating Expenses					
Convention/Workshop Expense	0.00		0.00		460
Miscellaneous Expenses	0.00		0.00		0

SEE ACCOUNTANTS
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual 2022-2023		Actual 2023-2024		Budget 2024-2025
	0.00		0.00		460
TOTAL	16,567.42		17,557.17		22,960
County Jail					
Personal Services					
Reg Time Sal/Adminstratv	12,499.98		11,000.00		12,000
Hourly Wage/Jail Tenders	156,582.50		176,640.87		180,000
Health Reimbursement/In Lieu	0.00		2,250.00		4,500
Retirement/County Share	11,291.51		14,288.43		11,500
	180,373.99		204,179.30		208,000
Operating Expenses					
Dues/Subscription/Reg/Trng Fees	3,930.19		2,363.19		1,000
Convention/Wkshop/Mtg Exp	0.00		400.00		1,000
Other Operating Sheriffs Costs	552.89		357.00		4,000
Board of Prisoners	26,486.47		19,013.55		27,500
Boarding Contracts	117.00		0.00		6,500
Laundry/Prisoners	0.00		0.00		0
Medical/Prisoners	3,182.27		7,134.06		10,000
Blood Alcohol Test	105.00		0.00		350
Miscellaneous - Grant	6,400.00		0.00		4,000
Miscellaneous Expenses	8,667.02		2,492.69		6,500
	49,440.84		31,760.49		60,850
Supplies & Materials					
Supplies/Office	308.48		701.12		1,500
Supplies/Janitorial	1,714.15		1,905.62		1,000
Supplies/Medical-Personal	1,095.56		598.00		500
Miscellaneous Supplies	835.01		1,405.33		2,000
	3,953.20		4,610.07		5,000
Capital Outlays					
Cap Outlay/Autos	0.00		0.00		0
	0.00		0.00		0
TOTAL	233,768.03		240,549.86		273,850
Ambulance Operations					
Operating Expenses					
Ambulance Costs	0.00		0.00		0
	0.00		0.00		0
TOTAL	0.00		0.00		0
Civil Defense					
Personal Services					
Civil Defense Assistant	2,100.00		3,000.00		3,300
Regular Time Salary/Administrative	2,100.00		3,000.00		3,300
Retirement/County Share	162.09		202.47		223
	4,362.09		6,202.47		6,823
Operating Expenses					
Mileage Allowance	0.00		0.00		0
Convention/Wkshop/Mtg Exp	150.00		0.00		0
Civil Defense Costs	56.00		71.19		1,300
	206.00		71.19		1,300
Supplies & Materials					
Machinery/Equip Fuel	399.30		0.00		0
	399.30		0.00		0
Capital Outlays					
Emergency Management Equipment	3,208.61		11,824.41		5,000
	3,208.61		11,824.41		5,000
TOTAL	8,176.00		18,098.07		13,123
County Surveyor					
Operating Expenses					
Surveyor, Contracted Services	4,995.02		9,287.51		14,000
	4,995.02		9,287.51		14,000
TOTAL	4,995.02		9,287.51		14,000
Noxious Weed Control					
Personal Services					

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
Regular Time Salary/Administrative	0.00		23,166.68		23,896
Retirement/County Share	0.00		1,563.80		1,613
	0.00		24,730.48		25,509
Operating Expenses					
Postal Services	0.00		9.73		200
Printing & Publishing	0.00		1,031.66		1,500
Mileage Allowance	0.00		4,355.12		4,500
Convention/Workshop Expense	0.00		1,539.91		1,300
Miscellaneous Labor/10 Day Notice	0.00		0.00		100
	0.00		6,936.42		7,600
Supplies & Materials					
Supplies/Office	0.00		59.02		250
	0.00		59.02		250
TOTAL	0.00		31,725.92		33,359
Veterans Service Officer					
Personal Services					
Official's Salary	0.00		0.00		16,125
Regular Time Salary/Administrative	13,250.00		14,625.00		0
Part Time/Clerical	11,172.00		11,732.00		13,874
	24,422.00		26,357.00		29,999
Operating Expenses					
Dues/Subscription/Reg/Trng Fees	898.00		898.00		950
Convention/Workshop Expense	378.28		160.00		1,000
	1,276.28		1,058.00		1,950
Supplies & Materials					
Supplies/Office	0.00		330.19		500
	0.00		330.19		500
Capital Outlays					
Cap Outlay/Other Equipment	750.00		50.00		1,000
	750.00		50.00		1,000
TOTAL	26,448.28		27,795.19		33,449
Miscellaneous General					
Personal Services					
Ins<HRA VEBA-In Lieu	141,383.21		138,170.84		142,000
Group Ins/Health/Buydown	387,402.87		453,041.81		466,000
Life Ins/LTD/Co Share	16,724.74		19,902.12		20,000
Retirement/Prior Service	329.56		250.48		400
Social Security/County Share	132,733.42		145,301.50		154,000
	678,573.80		756,666.75		782,400
Operating Expenses					
Postal Services/Sup/Mtc	12,373.65		8,076.58		15,000
Telephone Service	11,336.75		12,195.91		13,000
Ins Prem/Gen Liab-Pkg	97,148.00		105,238.00		110,000
Real Estate Tax/County Farm	7,425.49		7,658.50		8,500
Mental Health Board Costs	0.00		2,116.69		5,000
Printing & Publishing	5,883.03		5,213.44		7,000
Computer Expense:Assessor/Treasurer	17,726.52		18,245.04		18,400
LB 644 Printing	1,834.93		1,925.07		2,000
Dues/Subscription/Reg/Trng Fees	3,655.11		3,399.56		5,500
Probation Officer Costs	3,578.04		4,306.64		4,200
District Court Costs	15,728.66		0.00		5,000
County Court Costs	76,399.21		800.00		5,000
Misc Dist Ct Costs/Sec Bailiff	5,209.46		8,746.27		11,000
Juror Fees	5,486.95		0.00		8,000
Witness Fees	0.00		0.00		500
Court Public Defender Costs	45,000.00		0.00		0
Consulting Fees Health Insurance	123.00		0.00		0
Professional Fees=DMG/FCB	7,312.92		5,668.28		11,000
Appraiser's Fees	1,600.00		1,600.00		0
Audit	16,000.00		14,500.00		16,000
Budget Preparation Costs	0.00		5,820.00		5,400

SEE ACCOUNTANTS
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
Maintenance Agreement	7,162.80		8,821.87		8,000
Institutional Costs/Mental/EPC	0.00		0.00		1,500
Coroner/Autopsy Costs	1,899.00		5,145.00		0
Abandoned Cemetery Costs	0.00		0.00		5,000
Ec Dev/Interlocal Agreement	19,999.98		13,333.33		20,000
Area Agency on Aging	1,213.00		2,426.00		1,213
Region 03 Mental Health Service Act	10,835.56		10,751.51		10,836
Mental Retardation Service Act	4,059.00		4,059.00		4,260
Reg 26 Council of Govts	91,368.12		96,648.20		96,700
CNEDD Dist	2,233.50		0.00		2,234
Water Charges	0.00		453.61		100
Miscellaneous Expenses	6,383.91		5,691.24		12,500
Misc Exp - To Balance To Treasurer	1,615.66		0.00		0
	480,592.25		352,839.74		412,843
Supplies & Materials					
Supplies/Office	0.00		0.00		1,500
Medical Services/Supplies	2,525.50		4,574.60		3,000
Misc Supplies	0.00		0.00		1,000
	2,525.50		4,574.60		5,500
Rental					
Lease:Postal Scale/Machine	3,120.00		3,120.00		3,120
	3,120.00		3,120.00		3,120
Capital Outlays					
Cap Outlay/Land Purchase/Cap Improv	54,848.52		40,624.91		0
Courthouse Building	0.00		2,174.40		0
Capital Outlay/Office Equipment	0.00		56,601.31		0
Miscellaneous Capital Outlay	3,775.00		37,256.74		1,151,092
	58,623.52		136,657.36		1,151,092
Transfers					
Inter-Fund Transfers (Misc Gen)(P & Z)	0.00		0.00		0
	0.00		0.00		0
TOTAL	1,223,435.07		1,253,858.45		2,354,955
Transfer of Funds					
Transfers					
Inter-Fund Transfers	0.00		0.00		0
Road Fund	1,411,493.69		1,384,099.06		1,725,000
Planning/Zoning Fund	0.00		0.00		0
Weed Fund	0.00		0.00		0
TOTAL	1,411,493.69		1,384,099.06		1,725,000
GRAND TOTAL	4,286,951.97		4,635,518.71		7,477,659

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY

	Code	Description
Fund	0200	Road
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Activity Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	573,026.00	233,184.00	244,964.00	244,964.00	244,964.00
2							-
3		INTERGOVERNMENTAL FEDERAL					
4	330 20	Highway Safety					
5	333 01	Federal Aid Secondary					
6	334 01	Emergency Flood Relief	108,607.00	-	-	-	-
7	335 01	Forest Reserve					
8		Highway Street Buyback Program	102,413.00	100,508.00	94,244.00	94,244.00	94,244.00
9		Highway Bridge Buyback Program	49,488.00	46,690.00	36,582.00	36,582.00	36,582.00
10		TOTAL FEDERAL RECEIPTS	260,508.00	147,198.00	130,826.00	130,826.00	130,826.00
11		INTERGOVERNMENTAL STATE					
12	344 05	Property Tax Credit					
13	346 01	Pro-Rate Motor Vehicle					
14	347 01	Highway/Street Allocation	1,039,342.00	1,109,606.00	1,087,568.00	1,087,568.00	1,087,568.00
15	347 02	Incentive Payments	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
16	346 03	Motor Vehicle Fee	72,404.00	79,960.00	75,000.00	75,000.00	75,000.00
17	344 01	Homestead Exemption					
18							
19							
20							
21							
22		TOTAL STATE RECEIPTS	1,120,746.00	1,198,566.00	1,171,568.00	1,171,568.00	1,171,568.00
23		INTERGOVERNMENTAL LOCAL					
24	346 05	Nameplate Capacity Tax					
25	351 01	Interlocal Government Payments					
26	351 01	Interlocal Government Payments					
27	353 01	In-Lieu-of-Tax - 1957/Prior					
28	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
29	353 03	In-Lieu-of-Tax - Housing Authority					
30	420 01	Machine Hire					
31	510 01	Interest on Investments					
32	530 01	Sale of Surplus Property - Equipment					

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY

	Code	Description
Fund	0200	Road
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Activity Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
		INTERGOVERNMENTAL LOCAL	(1)	(2)	(3)	(4)	(5)
1	530 02	Sale of Property - Land & Buildings					
2	530 03	Sale of Surplus Property - Misc.					
3	530 05	Sale of Materials	40,407.00	48,312.00	30,000.00	30,000.00	30,000.00
4	531 01	Judgments & Settlements					
5	540 01	Miscellaneous Revenue	3,917.00	11,061.00	3,000.00	3,000.00	3,000.00
6							
7							
8							
9							
10							
11							
12							
13							
14							
15		TOTAL LOCAL RECEIPTS	44,324.00	59,373.00	33,000.00	33,000.00	33,000.00
16		TRANSFERS IN:					
17	590 02	Transfers In - General Fund	1,347,927.00	1,384,099.00	1,725,000.00	1,725,000.00	1,725,000.00
18							
19							
20							
21							
22		TOTAL TRANSFERS IN	1,347,927.00	1,384,099.00	1,725,000.00	1,725,000.00	1,725,000.00
23	305 00	PERSONAL & REAL PROPERTY TAXES					
24		TOTAL RESOURCES AVAILABLE	3,346,531.00	3,022,420.00	3,305,358.00	3,305,358.00	3,305,358.00
25		LESS DISBURSEMENTS	3,113,347.00	2,777,456.00			
26		BALANCE FORWARD	233,184.00	244,964.00			

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

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
ROAD					
Bridge & Road Maintenance					
Personal Services					
Reg Time Salary/Road Emp	527,530.37		562,060.09		630,000
Reg Time Sal/Adminstratv	55,000.06		67,066.74		70,000
Hourly - Road	840.00		23,424.00		5,000
Reg Time Salary/Clerical	26,066.17		24,463.28		26,300
Overtime/Holiday Pay	4,016.36		7,750.88		15,000
Health Reimbursement	9,000.00		13,125.00		13,500
Retirement/County Share	42,372.19		46,221.86		50,000
	664,825.15		744,111.85		809,800
Operating Expenses					
Postal Services	60.00		0.00		60
Telephone Service	697.07		600.00		600
Utilities/Electric	8,193.96		9,121.82		9,500
Utilities/Water	644.80		736.60		850
Utilities/Heating	1,286.36		1,206.49		1,200
Utilities/Garbage	0.00		0.00		450
Advertising Costs	376.51		247.47		400
Initial Petty Cash	0.00		0.00		0
Equipment Repair/Parts	106,968.74		159,776.87		130,000
Equipment Repair/Labor	37,307.39		39,784.16		40,000
Travel Expenses/Lodging	359.85		359.85		400
Dues/Subscription/Registration	350.00		310.00		350
Hauling Gravel	10,814.57		5,135.47		12,000
Miscellaneous Expenses	240.24		633.00		2,000
Misc Exp - To Balance To Treasurer	(48.93)		0.00		0
	167,250.56		217,911.73		197,810
Supplies & Materials					
Supplies/Office	801.62		2,268.19		2,000
Shop Supplies	7,156.03		7,038.32		6,000
Building Supplies	51.75		318.00		700
Shop Tools	2,439.69		3,378.51		2,000
Small Tools Etc	676.39		960.64		700
Road Supplies	2,188.50		548.09		2,000
Miscellaneous Supplies	3,125.96		2,492.10		3,000
Materials/Asphaltic	421,917.09		339,368.69		500,000
Materials/Gravel & Borrow	292,738.67		433,454.06		350,000
Material/Grader Blades	17,830.80		22,292.02		17,000
Materials/Concrete Etc	16,954.65		5,306.46		20,000
Materials/Culverts	23,922.27		96,868.67		70,000
Materials/Steel Products	837.36		4,923.34		3,000
Materials/Lumber	27.99		101.95		500
Machinery & Equipment Fuel	237,216.95		210,722.03		235,000
Mach & Equip/Grease & Oil	20,562.31		21,595.53		20,000
Mach Eq/Tires-Tire Repair	36,251.78		38,900.05		24,000
Seed, Trees & Plantings	0.00		0.00		1,000
Other Rd/Bridge Materials	1,158.92		1,447.62		1,500
Traffic Control/Ice	8,182.85		10,359.75		13,000
Traffic Control/Signs & Posts	9,038.87		3,588.38		6,000
Pavement Marking	59,040.69		57,961.80		65,000
Flares/Flags/Barricades	478.73		445.87		700
Miscellaneous Supplies	5,825.43		7,426.78		5,500
	1,168,425.30		1,271,766.85		1,348,600
Rental					
Rental/Road Equipment	19,880.04		24,120.88		27,200
	19,880.04		24,120.88		27,200
Capital Outlays					
Federal Buyback Program/Bridges	123,951.13		0.00		110,000
Federal Buyback Program/Streets	279,300.00		0.00		230,000
Cars & Trucks	0.00		0.00		0

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
Cap Outlay/Pickup	0.00		0.00		0
Motor Graders & Loaders	0.00		0.00		0
Cap Outlay/Radio Equip	0.00		1,627.98		1,200
Cap Outlay/Other Equip	280,665.93		276,728.29		140,000
Bridge Contracts	149,200.62		0.00		0
Bridge-Match	67,524.23		0.00		0
Engineering Fees	21,944.88		28,477.45		20,000
Cap Outlays/Miscellaneous	3,240.13		86,346.94		80,000
	925,826.92		393,180.66		581,200
Debt Service/Principal Retirement					
Debt Service/Principal Retirement	167,139.16		126,364.35		185,000
	167,139.16		126,364.35		185,000
GRAND TOTAL	3,113,347.13		2,777,456.32		3,149,610

SEE ACCOUNTANTS' COMPILATION REPORT

	Code	Description
Fund	0950	Planning & Zoning
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	90.00	120.00	1,060.00	1,060.00	1,060.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Miscellaneous	630.00	1,060.00	-	-	-
		TOTAL LOCAL RECEIPTS	630.00	1,060.00	-	-	-
		TRANSFERS IN:					
	590 02	Transfers In - General Fund	31,252.00				
		TOTAL TRANSFERS IN	31,252.00	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	31,972.00	1,180.00	1,060.00	1,060.00	1,060.00
		LESS: DISBURSEMENTS	31,852.00	120.00			
		BALANCE FORWARD	120.00	1,060.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual 2022-2023		Actual 2023-2024		Budget 2024-2025
PLANNING & ZONING					
Planning Commission					
Personal Services					
Regular Time Salary/Administrative	20,439.42		0.00		0
Retirement/County Share	1,416.09		0.00		0
	21,855.51		0.00		0
Operating Expenses					
Postal Services	0.00		0.00		0
Telephone Service	1,130.00		0.00		0
Printing & Publishing	29.71		0.00		0
Data Processing Costs	3,672.00		0.00		0
Mileage Allowance	696.78		0.00		0
Dues/Subscription/Registration	96.00		0.00		0
Convention Wkshop Expense	336.11		0.00		0
Consulting Fees	2,750.00		0.00		0
Planning Costs	60.00		0.00		0
Miscellaneous	0.00		0.00		0
Misc Exp - To Balance To Treasurer	0.00		0.00		0
	8,770.60		0.00		0
Supplies & Materials					
Supplies/Office	151.00		0.00		0
	151.00		0.00		0
Capital Outlay					
Cap Outlay/Office Equip	1,075.00		0.00		0
	1,075.00		0.00		0
Transfers					
General Fund	0.00		120.00		1,060
TOTAL	0.00		120.00		1,060
GRAND TOTAL	31,852.11		120.00		1,060

SEE ACCOUNTANTS' COMPILATION REPORT

	Code	Description
Fund	0990	Visitors Promotion
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	26,724.00	26,523.00	39,046.00	39,046.00	39,046.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Lodging Tax	21,642.00	25,829.00	25,000.00	25,000.00	25,000.00
		Miscellaneous Reimbursements	-	49.00	-	-	-
		TOTAL LOCAL RECEIPTS	21,642.00	25,878.00	25,000.00	25,000.00	25,000.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	48,366.00	52,401.00	64,046.00	64,046.00	64,046.00
		LESS: DISBURSEMENTS	21,843.00	13,355.00			
		BALANCE FORWARD	26,523.00	39,046.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
VISITORS PROMOTION FUND					
Tourism Promotion					
Operating Expenses					
Tourism Promotion Contract	2,750.00		2,750.00		3,000
Tourism Promotion	19,092.49		10,604.68		20,000
	21,842.49		13,354.68		23,000
GRAND TOTAL	21,842.49		13,354.68		23,000

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
	0995	Visitors Improvement
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	43,714.00	39,294.00	45,148.00	45,148.00	45,148.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Lodging Tax	21,642.00	25,829.00	25,000.00	25,000.00	25,000.00
		TOTAL LOCAL RECEIPTS	21,642.00	25,829.00	25,000.00	25,000.00	25,000.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	65,356.00	65,123.00	70,148.00	70,148.00	70,148.00
		LESS: DISBURSEMENTS	26,062.00	19,975.00			
		BALANCE FORWARD	39,294.00	45,148.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
VISITORS IMPROVEMENT FUND					
Visitors Improvement					
Visitor's Improvement Contract	6,500.00		5,500.00		8,000
Special Projects	19,561.92		14,474.50		46,000
	26,061.92		19,974.50		54,000
GRAND TOTAL	26,061.92		19,974.50		54,000

SEE ACCOUNTANTS'
COMPILATION REPORT

	Code	Description
Fund	1150	Register of Deeds
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	23,755.00	23,539.00	11,205.00	11,205.00	11,205.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Filing & Recording Fees	2,683.00	2,672.00	2,500.00	2,500.00	2,500.00
		TOTAL LOCAL RECEIPTS	2,683.00	2,672.00	2,500.00	2,500.00	2,500.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	26,438.00	26,211.00	13,705.00	13,705.00	13,705.00
		LESS: DISBURSEMENTS	2,899.00	15,006.00			
		BALANCE FORWARD	23,539.00	11,205.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
REGISTER OF DEEDS					
Operating Expenses					
Microfilming Costs	339.05		14,181.28		6,000
	339.05		14,181.28		6,000
Supplies & Materials					
Supplies/Office	1,359.73		763.36		1,500
	1,359.73		763.36		1,500
Capital Outlay					
Cap Outlay/Office Equip	1,200.00		62.00		1,500
	1,200.00		62.00		1,500
GRAND TOTAL	2,898.78		15,006.64		9,000

SEE ACCOUNTANTS' COMPILATION REPORT

	Code	Description
Fund	1500	Relief
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	51,614.00	49,634.00	47,295.00	47,295.00	47,295.00
		INTERGOVERNMENTAL FEDERAL					
		U.S. Ent. Lands - Sec. 3	9.00	9.00	-	-	-
		TOTAL FEDERAL RECEIPTS	9.00	9.00	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption	138.00	133.00			
	344 05	Property Tax Credit	711.00	773.00			
	346 01	Pro-Rate Motor Vehicle	21.00	23.00	20.00	20.00	20.00
		Carline Tax Allocation	3.00	4.00	5.00	5.00	5.00
		TOTAL STATE RECEIPTS	873.00	933.00	25.00	25.00	25.00
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior	42.00	42.00	40.00	40.00	40.00
	353 02	In-Lieu-of-Tax - 5% Gross Revenue	96.00	89.00	75.00	75.00	75.00
	353 03	In-Lieu-of-Tax - Housing Authority	18.00	18.00	15.00	15.00	15.00
		TOTAL LOCAL RECEIPTS	156.00	149.00	130.00	130.00	130.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES	9,091.00	9,170.00	10,000.00	10,000.00	10,000.00
		TOTAL RESOURCES AVAILABLE	61,743.00	59,895.00	57,450.00	57,450.00	57,450.00
		LESS: DISBURSEMENTS	12,109.00	12,600.00			
		BALANCE FORWARD	49,634.00	47,295.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
RELIEF					
Operating Expenses					
Public Assistance/Relief Admin	9.50		0.00		0
County Burials	3,100.00		3,600.00		5,000
Public Assistance/Other Costs	0.00		0.00		0
	3,109.50		3,600.00		5,000
Rental					
Rental/Office Space	9,000.00		9,000.00		9,000
	9,000.00		9,000.00		9,000
GRAND TOTAL	12,109.50		12,600.00		14,000

SEE ACCOUNTANTS' COMPILATION REPORT

	Code	Description
Fund	1900	Veterans Aid
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	31,648.00	32,009.00	32,632.00	32,632.00	32,632.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Interest on Investments	361.00	623.00	600.00	600.00	600.00
		TOTAL LOCAL RECEIPTS	361.00	623.00	600.00	600.00	600.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	32,009.00	32,632.00	33,232.00	33,232.00	33,232.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	32,009.00	32,632.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
VETERANS AID FUND					
Operating Expenses					
Veterans Aid Costs	0.00		0.00		5,000
	0.00		0.00		5,000
GRAND TOTAL	0.00		0.00		5,000

SEE ACCOUNTANTS' COMPILATION REPORT

	Code	Description
Fund	2356	STOP Program
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	2,591.00	3,611.00	4,631.00	4,631.00	4,631.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Pre-Trial Diversion	1,020.00	1,020.00	369.00	369.00	369.00
		TOTAL LOCAL RECEIPTS	1,020.00	1,020.00	369.00	369.00	369.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	3,611.00	4,631.00	5,000.00	5,000.00	5,000.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	3,611.00	4,631.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
STOP PROGRAM FUND					
Operating Expenses					
Misc Expense	0.00		0.00		5,000
	0.00		0.00		5,000
GRAND TOTAL	0.00		0.00		5,000

SEE ACCOUNTANTS'
COMPILATION REPORT

	Code	Description
Fund	2360	Drug Law Enforce
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	43.00	43.00	4,045.00	4,045.00	4,045.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Drug Law Enforcement	-	4,002.00	955.00	955.00	955.00
		TOTAL LOCAL RECEIPTS	-	4,002.00	955.00	955.00	955.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	43.00	4,045.00	5,000.00	5,000.00	5,000.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	43.00	4,045.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
DRUG LAW ENFORCEMENT					
Operating Expenses					
Misc Expense	0.00		0.00		5,000
	0.00		0.00		5,000
GRAND TOTAL	0.00		0.00		5,000

SEE ACCOUNTANTS' COMPILATION REPORT

	Code	Description
Fund	2500	Grants
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-					
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Grants	-	-	515,000.00	515,000.00	515,000.00
		TOTAL LOCAL RECEIPTS	-	-	515,000.00	515,000.00	515,000.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	-	-	515,000.00	515,000.00	515,000.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	-	-			

SEE ACCOUNTANTS'
COMPILATION REPORT

	Code	Description
Fund	2500	Grants
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	1 ----	PERSONAL SERVICES:					
	1 0100	Official's Salaries					
	1 0305	Regular Time Salary - Clerical					
	1 0405	Part-Time - Clerical					
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
		TOTAL PERSONAL SERVICES	-	-	-	-	-
	2 ----	OPERATING EXPENSES:					
	2 0100	Postal Services					
	2 0200	Telephone Services					
	2 1200	Maintenance and Repairs					
		Travel Expenses -					
	2 1701	Meals					
	2 1702	Lodging					
	2 1704	Mileage Allowance					
	2 1751	Dues, Subscriptions, Registrations, etc.					
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						

SEE ACCOUNTANT'S
COMPILATION REPORT

	Code	Description
Fund	2500	Grants
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
		TOTAL OPERATING EXPENSES	-	-	-	-	-
	3 ----	SUPPLIES AND MATERIALS:					
	3 0101	Supplies - Office					
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
	4 ----	EQUIPMENT RENTAL:					
	4 0200	Equipment Rental - Office					
	4 ____						
	4 ____						
	4 ____						
		TOTAL EQUIPMENT RENTAL	-		-	-	-
	5 ----	CAPITAL OUTLAY:	SEE ACCOUNTANTS				
	5 0500	Office Equipment					
	5 ____	Grant Expenditures	COMPILATION REPORT		515,000.00	515,000.00	515,000.00
	5 ____						

	Code	Description
Fund	2500	Grants
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	5 ____						
	5 ____						
	5 ____						
	5 ____						
	5 ____						
	5 ____						
		TOTAL CAPITAL OUTLAY:	-	-	515,000.00	515,000.00	515,000.00
	7 ----	TRANSFERS OUT:					
	7 0200	Transfers					
	7 ____						
	7 ____						
		TOTAL TRANSFERS OUT	-	-	-	-	-
		TOTAL DISBURSEMENTS	-	-			
		TOTAL BUDGET OF DISBURSEMENTS			515,000.00	515,000.00	515,000.00
		NECESSARY CASH RESERVE			-	-	-
		TOTAL REQUIREMENTS			515,000.00	515,000.00	515,000.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2024, through June 30, 2025, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function — Signature of Officer

SEE ACCOUNTANTS' COMPILATION REPORT

	Code	Description
Fund	2580	Amer Rescue Plan
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	551,252.00	178,223.00	232,523.00	232,523.00	232,523.00
		INTERGOVERNMENTAL FEDERAL					
		American Rescue Plan Act	50,000.00	50,000.00	-	-	-
		TOTAL FEDERAL RECEIPTS	50,000.00	50,000.00	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Interest on Investments	2,884.00	4,300.00	-	-	-
		TOTAL LOCAL RECEIPTS	2,884.00	4,300.00	-	-	-
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	604,136.00	232,523.00	232,523.00	232,523.00	232,523.00
		LESS: DISBURSEMENTS	425,913.00	-			
		BALANCE FORWARD	178,223.00	232,523.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
AMERICAN RESCUE PLAN					
Personal Services					
ARPA Employee Bonus	0.00		0.00		0
	0.00		0.00		0
Operating Expenses					
ARPA Money Miscellaneous Expense	425,912.49		0.00		0
	425,912.49		0.00		0
Transfers					
General Fund	0.00		0.00		232,523
TOTAL	0.00		0.00		232,523
GRAND TOTAL	425,912.49		0.00		232,523

SEE ACCOUNTANTS' COMPILATION REPORT

	Code	Description
Fund	2700	Inheritance Tax
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	594,450.00	1,344,298.00	1,151,092.00	1,151,092.00	1,151,092.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Inheritance Tax	878,025.00	306,642.00	-	-	-
		TOTAL LOCAL RECEIPTS	878,025.00	306,642.00	-	-	-
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	1,472,475.00	1,650,940.00	1,151,092.00	1,151,092.00	1,151,092.00
		LESS: DISBURSEMENTS	128,177.00	499,848.00			
		BALANCE FORWARD	1,344,298.00	1,151,092.00			

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
INHERITANCE TAX					
Operating Expenses					
Misc	0.00		0.00		0
	0.00		0.00		0
Capital Outlays					
Refund Overpayment	0.00		0.00		0
	0.00		0.00		0
Transfers					
Inter-Fund Transfers	128,176.91		499,848.36		0
Inter-Fund Transfers - General - Operations	0.00		0.00		0
Inter-Fund Transfers - General - Cap Impr	0.00		0.00		1,151,092
	128,176.91		499,848.36		1,151,092
GRAND TOTAL	128,176.91		499,848.36		1,151,092

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
	3000	Debt Service
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	131,769.00	133,827.00	150,083.00	150,083.00	150,083.00
		INTERGOVERNMENTAL FEDERAL					
		U.S. Ent. Lands - Sec. 3	161.00	94.00	-	-	-
		TOTAL FEDERAL RECEIPTS	161.00	94.00	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption	2,297.00	1,485.00			
	344 05	Property Tax Credit	12,078.00	7,729.00			
	346 01	Pro-Rate Motor Vehicle	340.00	230.00	150.00	150.00	150.00
		Carline Tax Allocation	54.00	41.00	25.00	25.00	25.00
		TOTAL STATE RECEIPTS	14,769.00	9,485.00	175.00	175.00	175.00
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax	-	3.00	-	-	-
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue	1,631.00	895.00	500.00	500.00	500.00
	353 03	In-Lieu-of-Tax - Housing Authority	276.00	305.00	150.00	150.00	150.00
		Interest on Investments	1,610.00	4,053.00	2,500.00	2,500.00	2,500.00
		TOTAL LOCAL RECEIPTS	3,517.00	5,256.00	3,150.00	3,150.00	3,150.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES	148,244.00	114,231.00	33,000.00	33,000.00	33,000.00
		TOTAL RESOURCES AVAILABLE	298,460.00	262,893.00	186,408.00	186,408.00	186,408.00
		LESS: DISBURSEMENTS	164,633.00	112,810.00			
		BALANCE FORWARD	133,827.00	150,083.00			

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
DEBT SERVICE					
Operating Expenses					
Bond Issue Costs - Refinance	0.00		0.00		0
Miscellaneous	0.00		0.00		0
	0.00		0.00		0
Debt Servicing					
Principal Retirement	160,000.00		110,000.00		120,000
Principal Retirement - Refinance	0.00		0.00		0
Interest Payments	4,632.50		2,810.00		3,000
Interest Payments - Refinance	0.00		0.00		0
	164,632.50		112,810.00		123,000
GRAND TOTAL	164,632.50		112,810.00		123,000

SEE ACCOUNTANTS'
COMPILATION REPORT

	Code	Description
Fund	3201	Hospital Bond
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-					
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Miscellaneous	-	-	1,000.00	1,000.00	1,000.00
		TOTAL LOCAL RECEIPTS	-	-	1,000.00	1,000.00	1,000.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	-	-	1,000.00	1,000.00	1,000.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	-	-			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
HOSPITAL BOND					
Operating Expenses					
Miscellaneous	0.00		0.00		1,000
	0.00		0.00		1,000
GRAND TOTAL	0.00		0.00		1,000

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
	5000	Hospital Oper/Maint
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	21,909,830.00	25,974,042.00	29,471,358.00	29,471,358.00	29,471,358.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Hospital Revenue	27,770,920.00	28,728,172.00	31,937,047.00	31,937,047.00	31,937,047.00
		TOTAL LOCAL RECEIPTS	27,770,920.00	28,728,172.00	31,937,047.00	31,937,047.00	31,937,047.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	49,680,750.00	54,702,214.00	61,408,405.00	61,408,405.00	61,408,405.00
		LESS: DISBURSEMENTS	23,706,708.00	25,230,856.00			
		BALANCE FORWARD	25,974,042.00	29,471,358.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

	Code	Description
Fund	5000	Hospital Oper/Maint
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	1 ----	PERSONAL SERVICES:					
	1 0100	Official's Salaries					
	1 0305	Regular Time Salary - Clerical					
	1 0405	Part-Time - Clerical					
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
		TOTAL PERSONAL SERVICES	-	-	-	-	-
	2 ----	OPERATING EXPENSES:					
	2 0100	Postal Services					
	2 0200	Telephone Services					
	2 1200	Maintenance and Repairs					
		Travel Expenses -					
	2 1701	Meals					
	2 1702	Lodging					
	2 1704	Mileage Allowance					
	2 1751	Dues, Subscriptions, Registrations, etc.					
	2 ____	Professional Care of Patients	12,716,097.00	15,447,238.00	16,818,260.00	16,818,260.00	16,818,260.00
	2 ____	Plant Operation	659,416.00	733,934.00	726,669.00	726,669.00	726,669.00
	2 ____	Dietary Services	350,420.00	404,830.00	408,543.00	408,543.00	408,543.00
	2 ____	Housekeeping Services	220,326.00	242,371.00	234,008.00	234,008.00	234,008.00
	2 ____	Laundry & Linen Services	71,926.00	76,550.00	82,030.00	82,030.00	82,030.00
	2 ____	Central Administration	4,329,346.00	4,775,296.00	5,065,561.00	5,065,561.00	5,065,561.00
	2 ____	Interest Expense	4,065.00	270.00	-	-	-
	2 ____	Principal Payments	57,733.00		-	-	-
	2 ____	Employee Benefits	2,623,974.00	2,823,017.00	3,463,437.00	3,463,437.00	3,463,437.00

OF ACCOUNTS
MENT REPORT

	Code	Description
Fund	5000	Hospital Oper/Maint
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
		TOTAL OPERATING EXPENSES	21,033,303.00	24,503,506.00	26,798,508.00	26,798,508.00	26,798,508.00
	3 ----	SUPPLIES AND MATERIALS:					
	3 0101	Supplies - Office					
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
	3 ____						
		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
	4 ----	EQUIPMENT RENTAL:					
	4 0200	Equipment Rental - Office					
	4 ____						
	4 ____						
	4 ____						
		TOTAL EQUIPMENT RENTAL			-	-	-
	5 ----	CAPITAL OUTLAY:					
	5 0500	Office Equipment					
	5 ____	Capital Expenditures	2,673,405.00	727,350.00	1,810,659.00	1,810,659.00	1,810,659.00
	5 ____						

SEE ACCOUNTANTS COMPILATION REPORT

	Code	Description
Fund	5000	Hospital Oper/Maint
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	5 ____						
	5 ____						
	5 ____						
	5 ____						
	5 ____						
	5 ____						
		TOTAL CAPITAL OUTLAY:	2,673,405.00	727,350.00	1,810,659.00	1,810,659.00	1,810,659.00
	7 ----	TRANSFERS OUT:					
	7 0200	Transfers					
	7 ____						
	7 ____						
		TOTAL TRANSFERS OUT	-	-	-	-	-
		TOTAL DISBURSEMENTS	23,706,708.00	25,230,856.00			
		TOTAL BUDGET OF DISBURSEMENTS			28,609,167.00	28,609,167.00	28,609,167.00
		NECESSARY CASH RESERVE			32,799,238.00	32,799,238.00	32,799,238.00
		TOTAL REQUIREMENTS			61,408,405.00	61,408,405.00	61,408,405.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2024, through June 30, 2025, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function — Signature of Officer

SEE ACCOUNTANTS'
COMPILATION REPORT

	Code	Description
Fund	5400	Noxious Weed
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	-	-	-	-	-
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		TOTAL LOCAL RECEIPTS	-	-	-	-	-
		TRANSFERS IN:					
	590 02	Transfers In - General Fund	32,315.00	-			
		TOTAL TRANSFERS IN	32,315.00	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	32,315.00	-	-	-	-
		LESS: DISBURSEMENTS	32,315.00	-			
		BALANCE FORWARD	-	-			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2024					
	Actual		Actual		Budget
	2022-2023		2023-2024		2024-2025
WEED					
Noxious Weed Control					
Personal Services					
Reg Time Sal/Adminstratv	20,800.08		0.00		0
NVC Retirement/County Share	1,440.45		0.00		0
	22,240.53		0.00		0
Operating Expenses					
Postal Services	18.01		0.00		0
Printing & Publishing	981.58		0.00		0
Mileage Allowance	6,778.06		0.00		0
Dues/Subscriptions/Reg/Trng Fees	820.00		0.00		0
Convention/Workshop Expense	1,217.06		0.00		0
Misc Labor (10 Day Notice)	59.30		0.00		0
	9,874.01		0.00		0
Supplies & Materials					
Supplies/Office	200.01		0.00		0
	200.01		0.00		0
GRAND TOTAL	32,314.55		0.00		0

SEE ACCOUNTANTS'
COMPILATION REPORT

	Code	Description
Fund		TIF
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	328.00	1,072.00	938.00	938.00	938.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		TIF Revenue	287,702.00	327,972.00	425,000.00	425,000.00	425,000.00
		TOTAL LOCAL RECEIPTS	287,702.00	327,972.00	425,000.00	425,000.00	425,000.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	288,030.00	329,044.00	425,938.00	425,938.00	425,938.00
		LESS: DISBURSEMENTS	286,958.00	328,106.00			
		BALANCE FORWARD	1,072.00	938.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

Fund	Code	Description
		TIF
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	1 ----	PERSONAL SERVICES:					
	1 0100	Official's Salaries					
	1 0305	Regular Time Salary - Clerical					
	1 0405	Part-Time - Clerical					
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
		TOTAL PERSONAL SERVICES	-	-	-	-	-
	2 ----	OPERATING EXPENSES:					
	2 0100	Postal Services					
	2 0200	Telephone Services					
	2 1200	Maintenance and Repairs					
		Travel Expenses -					
	2 1701	Meals					
	2 1702	Lodging					
	2 1704	Mileage Allowance					
	2 1751	Dues, Subscriptions, Registrations, etc.					
	2 ____	TIF Payments	286,958.00	328,106.00	425,938.00	425,938.00	425,938.00
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						

SEE ACCOUNTANT'S COMPILATION REPORT

	Code	Description
Fund		TIF
Function		

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
		TOTAL OPERATING EXPENSES	286,958.00	328,106.00	425,938.00	425,938.00	425,938.00
	3 ----	SUPPLIES AND MATERIALS:					
	3 0101	Supplies - Office					
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
	4 ----	EQUIPMENT RENTAL:					
	4 0200	Equipment Rental - Office					
	4___						
	4___						
	4___						
		TOTAL EQUIPMENT RENTAL			-	-	-
	5 ----	CAPITAL OUTLAY:					
	5 0500	Office Equipment					
	5___						
	5___						

SEE ACCOUNTANTS COMPILATION REPORT

Fund	Code	Description
Function		TIF

	Code No.		Actual 2022 - 2023	Actual 2023 - 2024	Estimated Ensuing Year 2024 - 2025 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	5 ____						
	5 ____						
	5 ____						
	5 ____						
	5 ____						
	5 ____						
		TOTAL CAPITAL OUTLAY:	-	-	-	-	-
	7 ----	TRANSFERS OUT:					
	7 0200	Transfers					
	7 ____						
	7 ____						
		TOTAL TRANSFERS OUT	-	-	-	-	-
		TOTAL DISBURSEMENTS	286,958.00	328,106.00			
		TOTAL BUDGET OF DISBURSEMENTS			425,938.00	425,938.00	425,938.00
		NECESSARY CASH RESERVE			-	-	-
		TOTAL REQUIREMENTS			425,938.00	425,938.00	425,938.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2024, through June 30, 2025, as indicated in Column (3).

Dated _____, _____ _____ _____

Office, Activity or Function

Signature of Officer

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF BASE PROPERTY TAX REQUEST AUTHORITY

Prior Year Total Property Tax Request (1) $ 3,784,314.00
*(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*

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

Real Growth Percentage Increase

2024 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=	0.00 % (3)

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds(§13-518). The County Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.00 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 75,686.28

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) **$ 3,860,000.28**

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) $ 3,825,994.00
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must information to the County Asessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

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

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	*(Column B)*	*(Column C)*	*(Column D)*	*(Column E)*	*(Column F)*
Countywide Entities					
County	3,792,994.00	33,000.00	1,234,191,488	0.307326	0.002674
Ag. Society	102,500.00	-	1,234,191,488	0.008305	0.000000
Historical Society	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.315631	

Valley County Airport .006158

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

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

Levy Limit Analysis

Countywide General Levy (Line 13)		0.321789 ~~0.315631~~
Fire District - Largest General Levy Authority granted by County Board		0.021609 Arcadia Fire
Township - Largest General Levy Authority granted by County Board		0.047263 Arcadia Twp
Cemetery District - Largest General Levy Authority granted by County Board		0.000000
Irrigation District - Largest General Levy Authority granted by County Board	0.011965	~~0.014146~~ Twin Loups Rec.
Drainage District - Largest General Levy Authority granted by County Board		0.000000
Rural Water District - Largest General Levy Authority granted by County Board		0.000000
Other Districts - Largest General Levy Authority granted by County Board		0.000000
Largest possible district levy		~~0.398649~~ **(2)** 0.402626

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

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY, NEBRASKA

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes 13-501 to 13-513, that the governing body will meet on the 10th day of September, 2024 at 9:00 o'clock, A.M. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

FUNDS	Actual Disbursements 2022-2023 (1)	Actual Disbursements 2023-2024 (2)	Proposed Budget of Disbursements 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
General	$ 4,286,952.00	$ 4,635,577.00	$ 7,477,659.00	$ 218,567.00	$ 3,913,232.00	$ 3,782,994.00
Road	$ 3,113,347.00	$ 2,777,456.00	$ 3,149,610.00	$ 155,748.00	$ 3,305,358.00	$ -
Planning & Zoning	$ 31,852.00	$ 120.00	$ 1,060.00	$ -	$ 1,060.00	$ -
Visitors Promotion	$ 21,843.00	$ 13,355.00	$ 23,000.00	$ 41,046.00	$ 64,046.00	$ -
Visitors Improve	$ 26,062.00	$ 19,975.00	$ 54,000.00	$ 16,148.00	$ 70,148.00	$ -
Register of Deeds	$ 2,899.00	$ 15,006.00	$ 9,000.00	$ 4,705.00	$ 13,705.00	$ -
Relief	$ 12,109.00	$ 12,600.00	$ 14,000.00	$ 43,450.00	$ 47,450.00	$ 10,000.00
Veterans Aid	$ -	$ -	$ 5,000.00	$ 28,232.00	$ 33,232.00	$ -
STOP Program	$ -	$ -	$ 5,000.00	$ -	$ 5,000.00	$ -
Drug Law Enforce	$ -	$ -	$ 5,000.00	$ -	$ 5,000.00	$ -
Grants	$ -	$ -	$ 515,000.00	$ -	$ 515,000.00	$ -
Amer Rescue Plan	$ 425,913.00	$ -	$ 232,523.00	$ -	$ 232,523.00	$ -
Inheritance Tax	$ 128,177.00	$ 499,848.00	$ 1,151,092.00	$ -	$ 1,151,092.00	$ -
Debt Service	$ 164,633.00	$ 112,810.00	$ 123,000.00	$ 63,408.00	$ 153,408.00	$ 33,000.00
Hospital Bond	$ -	$ -	$ 1,000.00	$ -	$ 1,000.00	$ -
Hospital O&M	$ 23,706,708.00	$ 25,230,856.00	$ 39,609,167.00	$ 21,799,238.00	$ 61,408,405.00	$ -
Noxious Weed	$ 32,315.00	$ -	$ -	$ -	$ -	$ -
TIF	$ 286,958.00	$ 328,106.00	$ 425,938.00	$ -	$ 425,938.00	$ -
TOTALS	$ 32,239,768.00	$ 33,645,709.00	$ 52,801,049.00	$ 22,370,542.00	$ 71,345,597.00	$ 3,825,994.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 33,000.00	$ 3,792,994.00	$ 3,825,994.00

Unused Budget Authority created for next year $ 23.82

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 10th day of September, 2024 at the conclusion of the budget hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	49,044,970.00	52,801,049.00	8%
Property Tax Request	$ 3,784,314.00	$ 3,825,994.00	1%
Valuation	1,081,232,529	1,234,191,488	14%
Tax Rate	0.350000	0.310000	-11%
Tax Rate if Prior Tax Request was at Current Valuation	0.306623		

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
June 30, 2025

Forecast results for the budget for the year ending June 30, 2025, were based on actual results from previous years, determined or anticipated additional requirements for the year ending June 30, 2025, and input from the governing board.

This forecast presents, to the best of management's knowledge and belief, expected receipts and disbursements of the Valley County for the forecast period. Accordingly, the forecast reflects the board's judgment as of September 9, 2024, the date of this forecast, of expected conditions and its expected course of action. The assumptions disclosed herein are those that the board believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all counties and cities.}

TAX YEAR 2024

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

TO: VALLEY COUNTY
% JUDITH A. BOWER
125 S 15TH
ORD, NE 68862

TAXABLE VALUE LOCATED IN THE COUNTY OF: VALLEY

Name of Political Subdivision	Subdivision Type (County or City)	Value Attributable to Growth *	Total Taxable Value	Real Growth Value [a]	Prior Year Total Real Property Valuation	Real Growth Percentage [b]
VALLEY COUNTY	County-General	7,658,275	1,234,191,488	9,564,955	992,318,586	0.96

** Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

[a] Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

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

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

Linda J. Waltman
(signature of county assessor)

8-16-2024
(date)

VALLEY COUNTY ASSESSOR Seal VALLEY COUNTY, NEBRASKA

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

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (August 2021)

VALLEY COUNTY BOARD OF SUPERVISOR'S MINUTES
SEPTEMBER 10, 2024 9:00 A.M.

The Valley County Board of Supervisors met in regular session on September 10, 2024, at 9:00 a.m. in the County Boardroom. The Pledge of Allegiance was recited. Roll call: Baker, Cetak, Cullers, DeRiso, Ference, Petska, Van Slyke. All present. The clerk verified meeting notice at the City Office, Quiz, Ord Township Library, and on the County website. Agenda posted. Motion by Cullers to approve the minutes from August 27, 2024. Second by Baker. Cetak, Van Slyke, Ference, Baker, Cullers, Petska, DeRiso. All voting, Yes. Motion carried. Motion by DeRiso to adopt the agenda. Second by Cetak. Van Slyke, Ference, Baker, Cullers, Petska, DeRiso, Cetak. All voting, Yes. Motion carried. Open Meetings Act posted on the west wall of the County Boardroom. No public comment. Superintendent Jay Meyer reported that they will be clay topping 818 Rd by Wray's, mixed another windrow for patchwork on the Sargent/Ord Road and Arcadia Road, minimum maintenance roads, 153 Stop signs and 153 Stop Ahead signs have arrived, painters will hopefully start striping the end of September, armor coat on the Ashton road, and cleaned the road ditch by Ted Nelson's place. Treasurer Peggy Brott gave the month end fund report and miscellaneous receipts. Van Slyke opened the budget hearing at 9:16 a.m. Chuck Abel presented the Board with numbers that were published in the paper for the budget and discussion lowering the levy from $.35 to $.31. Van Slyke closed the Budget hearing at 9:42 a.m. Motion by Cullers to approve Resolution #24-11 to increase the restricted funds by 1%. Second by Cetak. Ference, Cullers, Petska, Cetak, Van Slyke. All voting, Yes. Baker and DeRiso. Voting, No. Motion defeated. Less than 75% voted. Motion to adopt resolution #24-12 for Budget for fiscal year 2024-2025 and to lower the levy to $.31. Second by Ference. Ference, Baker, Cullers, Petska, DeRiso, Cetak, Van Slyke. All voting, Yes. Motion carried. Motion by Ference to approve Resolution #24-13 setting the property tax request for 2024-25 at $3,825,994.00. Second by Baker. Cullers, Petska, DeRiso, Cetak, Van Slyke, Ference, Baker. All voting, Yes. Motion carried. Motion by Petska to go into Board of Equalization at 9:51 a.m. Second by DeRiso. Petska, DeRiso, Cetak, Van Slyke, Ference, Baker, Cullers. All voting, Yes. Motion carried. Motion by Petska to accept the Notice of Reduction on Homestead Exemption for Mallery. Second by Ference. DeRiso, Cetak, Van Slyke, Ference, Baker, Cullers, Petska. All voting, Yes. Motion carried. A computer error was discovered after the Karres protest on August 27, 2024. It was corrected before the September 10, 2024, meeting. Karres were present. Discussion on values. Motion by Cullers to approve the valuation of the house, pricing from 2015. Second by Cetak. Ference, Baker, Cullers, Petska, DeRiso, Cetak, Van Slyke. All voting, Yes Motion carried. Motion by Baker to go out of Board of Equalization at 10:12 a.m. Second by Cullers. Van Slyke, Ference, Baker, Cullers, Petska, DeRiso, Cetak. All voting, Yes. Motion carried. Board recessed at 10:14 a.m. Back in session at 10:23 a.m. District Court fees were discussed, question of what the hold account is for. Clerk fee report was discussed. Motion by DeRiso to approve the claims and fund request of $49,101.83. Second by Cullers. Ference, Baker, Cullers, Petska, DeRiso, Cetak, Van Slyke. All voting, Yes. Motion carried. Motion by Baker to allow the use of the Courthouse lawn/steps for the Halloween parade October 31, 2024, at 4:00 p.m. Second by Cetak. Baker, Cullers, Petska, DeRiso, Cetak, Van Slyke, Ference. All voting, Yes.

Motion carried. Motion by Cullers to approve Region 3 Agreement. Second by Cetak. Cullers, Petska, DeRiso, Cetak, Van Slyke, Ference, Baker. All voting, Yes. Motion carried. Loup Basin was discussed; the Board would like to see a representative from that program. Report from the Gazebo committee, waiting on benches. Cetak reported nothing new with Mid-NE; Ference reported that Economic Development- pilot program is working well; DeRiso reported that Mid-Plains new facility is nice; Petska reported Region 26 hired 2 new employees, Stena is overseeing law enforcement, and code red was discussed. With no further business the meeting was adjourned at 10:55 a.m. until September 23, 2024, at 7:00 p.m. for the pink card hearing and regular meeting on September 24, 2024 at 9:00 a.m. with Board of Equalization at 9:30 a.m. Complete minutes of August 27, 2024 meeting and Agenda for September 10, 2024 meeting for public inspection in the office of the County Clerk and on the County website www.co.valley.ne.us.

Judith Bower
Valley County Clerk

VALLEY COUNTY CLERK Seal VALLEY COUNTY, NEBRASKA

I, undersigned County Clerk, hereby that the foregoing is a true and correct copy of the proceedings had by the County Board, that all subjects include the foregoing proceedings were contained in the Agenda for meeting, kept continuously current and available for public inspection in the Office of the County Clerk; that subjects were contained in said Agenda for at least twenty-four hours prior to said meeting; that at least one copy all reproducible material discussed at the meeting were written form available for the public.

Proof of Publication

STATE OF NEBRASKA, }
VALLEY COUNTY. } ss.

Lacy Griffith, being first duly sworn, on oath deposes and says that he/she is publisher of THE ORD QUIZ, a legal weekly newspaper under the Statutes of The State of Nebraska, printed and published in whole (or in part) once each week at its office in the City of Ord, Valley County, Nebraska; that he/she has knowledge of the facts set forth herein; that the notice, a true and correct printed copy of which is hereto attached and made a part hereof, was printed and published in each and in all of the regular and entire weekly issues of every publication of said newspaper and not in a supplement thereof 1 consecutive, successive weeks, namely in the issues of the 4 day of Sept, 2024, the _____ day of _____ 20____, the _____ day of _____, 20____ and the _____ day of _____ 20____ and the _____ day of _____ 20____

Printer's Fees $ 159.38 Lacy Griffith

Subscribed in my presence and sworn to before me this 4 day of September, 2024

Heidi L. Dawe
Notary Public

(SEAL)

GENERAL NOTARY-State of Nebraska
HEIDI L. DAWE
My Comm. Exp. Sept. 21, 2026

Proof of Publication

VALLEY COUNTY, NEBRASKA

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes 13-501 to 13-513, that the governing body will meet on the 10th day of September, 2024 at 9:00 o'clock, A.M. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

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Planning & Zoning	$ 31,852.00	$ 120.00	$ 1,060.00	$ -	$ 1,060.00	$ -
Visitors Promotion	$ 21,843.00	$ 13,365.00	$ 23,000.00	$ 41,046.00	$ 64,046.00	$ -
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Veterans Aid	$ -	$ -	$ 5,000.00	$ 28,232.00	$ 33,232.00	$ -
STOP Program	$ -	$ -	$ 5,000.00	$ -	$ 5,000.00	$ -
Drug Law Enforce	$ -	$ -	$ 5,000.00	$ -	$ 5,000.00	$ -
Grants	$ -	$ -	$ 515,000.00	$ -	$ 515,000.00	$ -
Amer Rescue Plan	$ 425,913.00	$ -	$ 232,523.00	$ -	$ 232,523.00	$ -
Inheritance Tax	$ 128,177.00	$ 499,848.00	$ 1,151,092.00	$ -	$ 1,151,092.00	$ -
Debt Service	$ 164,633.00	$ 112,810.00	$ 123,000.00	$ 63,408.00	$ 153,408.00	$ 33,000.00
Hospital Bond	$ -	$ -	$ 1,000.00	$ -	$ 1,000.00	$ -
Hospital O&M	$ 23,706,708.00	$ 25,230,856.00	$ 39,609,187.00	$ 21,799,238.00	$ 61,408,405.00	$ -
Noxious Weed	$ 32,315.00	$ -	$ -	$ -	$ -	$ -
TIF	$ 289,969.00	$ 328,106.00	$ 425,938.00	$ -	$ 425,938.00	$ -
TOTALS	$ 32,239,768.00	$ 33,645,709.00	$ 52,801,049.00	$ 22,370,542.00	$ 71,345,597.00	$ 3,825,994.00

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Unused Budget Authority created for next year $ 23.82

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

Charles Abel, CPA
Tyler Kaps, CPA
Pam Slagle, CPA
Chelsea Ortmeier, CPA
Mary Glesinger, CPA

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

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

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
SEP 30 2024
STATE OF NEBRASKA

ACCOUNTANTS' COMPILATION REPORT

To The Board Members
Valley County
Ord, Nebraska

Management is responsible for the accompanying forecast of the Valley County, which comprises the forecasted statement of receipts, disbursements and fund balance - cash basis for the year ended June 30, 2025 and the related summary of significant assumptions in accordance with guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA).

Management is also responsible for the accompanying financial statements of the Valley County, which comprise the statements of receipts, disbursements and fund balances - cash basis for the years ended June 30, 2023 and 2024 included in the accompanying prescribed form in accordance with the cash basis of accounting.

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

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

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

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

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

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

Lammers, Abel & Kepl, CPAs

September 9, 2024
Ord, Nebraska