2025-2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF

DEUEL COUNTY

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

Contact Information

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

Submission Information

Adopted Budget Due by 9-30-2025

1. Auditor of Public Accounts -Electronically or by mail
auditors.nebraska.gov

2. County Board (SEC. 13-508), C/O County Clerk

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	286,270.00	1,885,689.00	2,171,959.00
County Fair Fund		25,000.00	25,000.00
			-
			-
			-
			-
			-
			-
			-
Total All Funds	286,270.00	1,910,689.00	2,196,959.00

Report of Joint Public Agency & Interlocal Agreements

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

XXX YES ☐ NO

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

Total Certified Valuation $ 514,030,309

*(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, 2024 through June 30, 2025?

☐ YES XXX NO

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

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	2,705,000.00
Interest	278,271.25
Total Bonded Indebtedness	2,983,271.25

DEUEL COUNTY BUDGET DOCUMENT
INDEX

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DEUEL COUNTY BUDGET DOCUMENT
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DESCRIPTION	CODE NUMBER FUND	CODE NUMBER FUNCTION	PAGE NUMBER
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• Roads - Bond Debt Servicce	3700	705	C15-1 to C15-2
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DEUEL COUNTY

BUDGET MESSAGE

The Deuel County Board of Commissioners have allocated real and personal property tax levy to various Miscellaneous Districts as provided by law. Due to financial limitations, the Deuel County Board of Commissioners did not allow any levy authority to any its Miscellaneous Districts.

The Deuel County Board of Commissioners did not use any Allowable Growth increase of restricted funds for the purposes of creating unused budget authority or to produce a balanced budget.

All figures, including the sub-totals, have been rounded to the nearest dollar.

The Deuel County Board of Commissioners is submitting a budget for the Road Department in accordance with Section 39-1904.

The Deuel County Board of Commisioners will fund the Road/Bridge Fund, E911 and Sheriff Vehicle Funds, in part, by the transfer of funds from the County General and Inheritance Tax Funds.

The Deuel County Board of Commissioners has entered into numerous Interlocal Agreements and/or Joint Public Agencies that result in considerable savings by not duplicating services.

PETTY CASH FUNDS: County Attorney $500 and County Court $25.

BONDED INDEBTEDNESS: $2,705,000.00 in the Road Fund.

RESOLUTION 2025-008
PROPERTY TAX REQUEST 2025-2026

WHEREAS, Nebraska Revised statute 77-1632 and 77-1633 provides that the property tax request for the prior year shall be the property tax request of the current year for purposes of the levy set by the County Board of Equalization unless the Governing body passes by a majority vote a resolution setting the property tax request at a different amount; and

WHEREAS, this action can only be taken after a special public hearing required to hear and consider comments concerning the property tax, and

WHEREAS, it is in the best interests of Deuel County that the property tax request for the current year be a different amount than the property tax request for the prior year.

NOW THEREFORE BE IT RESOLVED, the property tax request be set as follows for each Deuel County Fund which directly receives property taxes as all or a portion of its revenue.

1. The 2025-2026 tax rate be set at **.427399** which is less than the 2024-2025 tax rate of **.441532**.

2. The 2025-2026 property tax request for the General Fund be set at **$2,171,959.00** which is different than the 2024-2025 Property Tax asking of **$2,115,459.00**.

3. The 2025-2026 property tax request for the Fair Fund be set at **$25,000.00** which is equal to the 2024-2025 Property Tax asking of **$25,000.00**.

Dated this 16th day of September, 2025.

DEUEL COUNTY NEBRASKA
BOARD OF COMMISSIONERS

Jim Reichman, Chairman

Jean Timm, Member

William Klingman, Member

ATTEST:

Tammy Sherman, Deuel County Clerk

DEUEL COUNTY Seal NEBRASKA

RESOLUTION 2025-009
DEUEL COUNTY BUDGET DOCUMENT
RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, A proposed County Budget for the Fiscal year of July 1, 2025 to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the Deuel County Board of Commissioners on or about the 19th day of August, 2025;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Deuel County, Nebraska as follows:

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

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

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

Dated this 16th day of September, 2025.

DEUEL COUNTY NEBRASKA
BOARD OF COMMISSIONERS

Jim Reichman, Chairman

Jean Timm, Member

William Klingman, Member

ATTEST:

Tammy Sherman, Deuel County Clerk

DEUEL COUNTY Seal NEBRASKA

RESOLUTION 2025-010
AUTHORIZATION/REAUTHORIZATION OF PETTY CASH FUNDS

WHEREAS: Neb. Rev. Stat. § 23-106(2) (Reissue 2007) authorizes the Deuel County Board of Commissioners to establish Petty Cash Funds, and

WHEREAS: That statute requires that the Deuel County Board of Commissioners set the amount of money to be carried in such petty cash funds, and

WHEREAS: That statute also requires that the Deuel County Board of Commissioners also set the dollar limit of an expenditure from petty cash funds.

NOW THEREFORE BE IT RESOLVED, THAT

1. The Deuel County Board authorizes/reauthorizes the following Petty Cash Funds and lists the amount to be carried in each fund and the dollar limit of an expenditure from each fund as follows:

Petty Cash Fund	Amount to carry in Fund	Dollar Limit of Expenditure from Fund
Attorney	$ 500.00	$ 500.00
County Court	$ 25.00	$ 25.00

Dated this 16th day of September, 2025.

DEUEL COUNTY NEBRASKA
BOARD OF COMMISSIONERS

Jim Reichman, Chairman

Jean Timm, Member

William Klingman, Member

ATTEST:

Tammy Sherman, Deuel County Clerk

DEUEL COUNTY Seal NEBRASKA

RESOLUTION 2025-011
DEUEL COUNTY BUDGET DOCUMENT
RESOLUTION AUTHORIZING THE COUNTY TREASURER TO TRANSFER FUNDS

WHEREAS, The Deuel County Commissioners have the authority to request the Officials of the County to perform statutory duties.

ALSO WHEREAS, the Deuel County Commissioners have the power to establish a budget to be used by the various Officials/offices to conduct County business. Within this budget, transfers may be adopted to ensure no negative fund balances will occur.

THEREFORE, the Deuel County Commissioners authorize County Treasurer Alicia Adams to make a transfer from the County General to the Sheriff Sinking Fund not to exceed the amount of $10,000.00 as listed in the adopted budget document for fiscal year 2025-2026.

Dated this 16th day of September, 2025.

DEUEL COUNTY NEBRASKA
BOARD OF COMMISSIONERS

Jim Reichman, Chairman

Jean Timm, Member

William Klingman, Member

ATTEST:

Tammy Sherman, Deuel County Clerk

DEUEL COUNTY Seal NEBRASKA

RESOLUTION 2025-012
DEUEL COUNTY BUDGET DOCUMENT
RESOLUTION AUTHORIZING THE COUNTY TREASURER TO TRANSFER FUNDS

WHEREAS, The Deuel County Commissioners have the authority to request the Officials of the County to perform statutory duties.

ALSO WHEREAS, the Deuel County Commissioners have the power to establish a budget to be used by the various Officials/offices to conduct County business. Within this budget, transfers may be adopted to ensure no negative fund balances will occur.

THEREFORE, the Deuel County Commissioners authorize County Treasurer Alicia Adams to make a transfer from the County General to the Road and Bridge Fund not to exceed the amount of $964,000.00 as listed in the adopted budget document for fiscal year 2025-2026.

Dated this 16th day of September, 2025.

DEUEL COUNTY NEBRASKA
BOARD OF COMMISSIONERS

Jim Reichman, Chairman

Jean Timm, Member

William Klingman, Member

ATTEST:

Tammy Sherman, Deuel County Clerk

DEUEL COUNTY Seal NEBRASKA

RESOLUTION 2025-013
DEUEL COUNTY BUDGET DOCUMENT
RESOLUTION AUTHORIZING THE COUNTY TREASURER TO TRANSFER FUNDS

WHEREAS, The Deuel County Commissioners have the authority to request the Officials of the County to perform statutory duties.

ALSO WHEREAS, the Deuel County Commissioners have the power to establish a budget to be used by the various Officials/offices to conduct County business. Within this budget, transfers may be adopted to ensure no negative fund balances will occur.

THEREFORE, the Deuel County Commissioners authorize County Treasurer Alicia Adams to make a transfer from the Road and Bridge Fund to the Bonded Debt Service Fund not to exceed the amount of $286,270.00 as listed in the adopted budget document for fiscal year 2025-2026.

Dated this 16th day of September, 2025.

DEUEL COUNTY NEBRASKA
BOARD OF COMMISSIONERS

Jim Reichman, Chairman

Jean Timm, Member

William Klingman, Member

ATTEST:

Tammy Sherman, Deuel County Clerk

DEUEL COUNTY Seal NEBRASKA

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Deuel County**
ADDRESS	**PO Box 327**
CITY & ZIP CODE	**Chappell, 69129**
TELEPHONE	**(308) 874-3308**
WEBSITE	**www.co.deuel.ne.us**

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Jim Reichman	Tammy Sherman	R Smith, CPA
TITLE /FIRM NAME	Chairperson	County Clerk	Dickinson & Clark, CPAs, PC
TELEPHONE	(308) 874-3308	(308) 874-3308	(712) 328-2600
EMAIL ADDRESS		tammy.sherman@deuelcountyne.gov	rsmith@dccpas.com

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

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

DEUEL 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 16th day of September, 2025 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 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Budget of Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	**Total Personal and Real Property Tax Requirement (6)**
General	$ 2,614,383.12	$ 2,854,659.80	$ 4,225,070.00	$ 1,376,499.00	$ 3,429,610.00	**$ 2,171,959.00**
Road	$ 1,180,413.04	$ 1,533,880.62	$ 1,576,338.00	$ 200,000.00	$ 1,776,338.00	$ -
Hwy Bridge Buyback	$ -	$ 72,588.80	$ 264,670.00		$ 264,670.00	$ -
Visitor Promotion	$ 15,890.72	$ 15,920.77	$ 50,000.00		$ 50,000.00	$ -
Visitor Improvement	$ 9,924.95	$ 25,128.20	$ 48,000.00		$ 48,000.00	$ -
Fair	$ 72,762.44	$ 90,337.58	$ 71,700.00		$ 46,700.00	**$ 25,000.00**
Preservation Modern.	$ -	$ -	$ 10,250.00		$ 10,250.00	$ -
Veteran's Aid	$ 760.00	$ 2,431.09	$ 8,364.00		$ 8,364.00	$ -
Traffic Diversion	$ -	$ 8,226.64	$ 9,442.00		$ 9,442.00	$ -
Drug	$ 4,284.00	$ 10,907.35	$ 167,085.00		$ 167,085.00	$ -
Federal Drug	$ 10,406.96	$ 19,630.75	$ 135,000.00		$ 135,000.00	$ -
Inheritance Tax	$ -	$ -	$ 1,500,000.00		$ 1,500,000.00	$ -
Lottery	$ 100.00	$ -	$ 14,000.00		$ 14,000.00	$ -
E911	$ 61,729.45	$ 14,057.37	$ 2,311.00		$ 2,311.00	$ -
Sherriff Vehicle Sinking	$ 5,388.00	$ -	$ 36,827.00		$ 36,827.00	$ -
Roads-Bond Debt Servic	$ 281,655.00	$ 284,110.00	$ 286,270.00		$ 286,270.00	$ -
COVID Amer. Rescue Pl	$ 45,579.89	$ 235,592.68	$ 8,462.00		$ 8,462.00	$ -
TOTALS	$ 4,303,277.57	$ 5,167,471.65	$ 8,413,789.00	$ 1,576,499.00	$ 7,793,329.00	**$ 2,196,959.00**

	Bond Purposes	**Non-Bond Purposes**	**Total**
Breakdown of Property Tax	**$ 286,270.00**	**$ 1,910,689.00**	**$ 2,196,959.00**

Unused Property Tax Request Authority available for next year $ 1,216,931.44

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 16th day of September, 2025 at 9:05 o'clockA.M. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	8,145,418.69	8,413,789.00	3.294739%
Property Tax Request	$ 2,140,459.00	$ 2,196,959.00	2.639621%
Valuation	484,779,842	514,030,309	6.033763%
Tax Rate	0.441532	0.427399	-3.200901%
Tax Rate if Prior Tax Request was at Current Valuation	0.416407		

PROOF OF PUBLICATION

STATE OF NEBRASKA } SS.
COUNTY OF DEUEL }

Amount $ 188.17

Date Paid .....

I, Michael D. Talbott, hereby certify that I am publisher of The Chappell Register, a legal weekly newspaper, of general circulation, published in said Deuel County and State of Nebraska; and further certify that the notice, of which the one attached is a true copy, was published in the regular and entire issue of each number of the said The Chappell Register

for 1 consecutive issues, the first publication being

on the 11 day of September 20 25

and the last publication being on the 11 day of

September 20 .....

Michael D. Talbott

SUBSCRIBED in my presence and sworn to before me this

11 day of September 20 .....

Jennifer A. Velasco
NOTARY PUBLIC

JENNIFER A VELASCO
General Notary - State of Nebraska
My Commission Expires Oct 8, 2025

DEUEL COUNTY, NEBRASKA

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Road	$ 1,189,413.04	$ 1,533,880.62	$ 1,576,338.00	$ 200,000.00	$ 1,776,338.00	$ -
Hwy Bridge Buyback	$ -	$ 72,589.80	$ 264,670.00		$ 264,670.00	$ -
Visitor Promotion	$ 15,890.72	$ 15,820.77	$ 50,000.00		$ 50,000.00	$ -
Visitor Improvement	$ 9,924.55	$ 26,128.20	$ 46,000.00		$ 46,000.00	$ -
Fair	$ 72,762.44	$ 90,337.58	$ 71,700.00		$ 46,700.00	$ 25,000.00
Preservation Modern.	$ -	$ -	$ 10,250.00		$ 10,250.00	$ -
Veteran's Aid	$ 750.00	$ 2,431.09	$ 8,364.00		$ 8,364.00	$ -
Traffic Diversion	$ -	$ 8,228.64	$ 9,442.00		$ 9,442.00	$ -
Drug	$ 4,264.00	$ 10,907.35	$ 167,065.00		$ 167,065.00	$ -
Federal Drug	$ 19,400.96	$ 19,630.75	$ 135,000.00		$ 135,000.00	$ -
Inheritance Tax	$ -	$ -	$ 1,500,000.00		$ 1,500,000.00	$ -
Lottery	$ 100.00	$ -	$ 14,000.00		$ 14,000.00	$ -
E911	$ 81,729.45	$ 14,057.37	$ 2,311.00		$ 2,311.00	$ -
Sheriff Vehicle Sinking	$ 6,288.00	$ -	$ 36,827.00		$ 36,827.00	$ -
Roads-Bond Debt Servic	$ 281,655.00	$ 284,110.00	$ 286,270.00		$ 286,270.00	$ -
COVID Amer. Rescue Pl	$ 45,576.99	$ 235,502.68	$ 8,462.00		$ 8,462.00	$ -
TOTALS	$ 4,303,277.57	$ 5,167,471.65	$ 8,413,789.00	$ 1,576,499.00	$ 7,793,328.00	$ 2,196,959.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ 286,270.00	$ 1,910,689.00	$ 2,196,959.00

Unused Property Tax Request Authority available for next year $ 1,218,931.44

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

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	2024	2025	Change
Operating Budget	8,145,418.69	8,413,789.00	3.294739%
Property Tax Request	$ 2,140,459.00	$ 2,196,959.00	2.639821%
Valuation	484,779,842	514,030,309	6.033763%
Tax Rate	0.441532	0.427399	-3.200901%
Tax Rate if Prior Tax Request was at Current Valuation	0.416407		

ZNEZ

Deuel County Commissioner Meeting
September 16, 2025

The Deuel County Commissioners met on the above date with the following present: Chairperson Jim Reichman, Commissioner William Klingman, Commissioner Jean Timm. Also, present was County Attorney Jon Stellar, and Clerk Tammy Sherman. Publicized notice of the meeting was posted in the Chappell Register and the county website (www.deuelcountyne.gov) on or before September 11, 2025. The meeting was called to order with the Pledge of Allegiance, followed by a moment of silence. Reference was made to the open meeting laws, posted at the entrance of the room. Commissioner Klingman made a motion, second of Commissioner Timm to approve the consent agenda; September 16, 2025, agenda, minutes of the regular meeting September 2, 2025, and warrants in the amount of $120,600.64 (payroll $34,491.12 and claims $86,109.52). Timm, aye, Reichman, abstain, Klingman, aye.

GENERAL

PAYROLL		22566.84
ALL STAR AUTO GLASS	REPAIRS	39.95
AT&T	TELEPHONE	53.62
AT&T MOBILITY	TELEPHONE	681.24
CCECC 911 EMERGENCY	SERVICES	5910.47
CENTURY LINK	TELEPHONE	117.09
CHAPPELL LUMBER	REPAIRS	36.68
CHAPPELL REGISTER	PUBLISHING	676.51
CHAPPELL SUPER FOODS	SUPPLIES	16.16
CHEYENNE CO SHERIFF	BOARDING	1900.00
DATASHIELD	SERVICES	66.22
DEUEL CO DISTRICT COURT	COURT FEES	330.00
DEUEL CO COUNTY COURT	COURT FEES	608.00
EAKES CORP	SUPPLIES	140.53
FIRST CONCORD	PAYROLL DEDUCTIONS	100.00
GARDEN CO SHERIFF	BOARDING	2250.00
GARY KRAJEWSKI	COURT APPT ATTRNY	538.45
GOTO COMMUNICATIONS	TELEPHONE	430.94
HAMILTON TELECOMMUN	TELEPHONE	29.00
HANSENS PETROLEUM	FUEL	2337.20
HOMETOWN LEASING	COPIER	462.16
HUBER & ASSOCIATES	SERVICES	431.00
INTRALINKS, INC	SERVICES	4302.91
LESLIE SNELL	REIMB: MEALS	20.00
MATTHEW MARTIN PHD	SERVICES	450.00
MEDICAL ENTERPRISES	SERVICES	36.00
MICHELE BARTLETT	MILEAGE	496.30
NPPD	UTILITIES	46.95
NEBRASKA LAND TIRE	REPAIRS	68.82
OPTK NETWORKS	SERVICES	300.00
PATRICIA SCHLAKE	911 LAND LEASE	200.00
POINTS WEST COMM BANK	SERVICES	5.00
PREMIER AUTO	REPAIRS	86.26
REGION I BEHAVIORAL HEALTH	SERVICES	5984.00
REYNOLDS, KORTH, SAMUELS	COURT APPT ATTRNY	233.75
RON'S CHAPPELL AUTO	REPAIRS	2068.26

SARA NELSON	MILEAGE	272.14
STEVEN ELMSHAEUSER	COURT APPT ATTRNY	3680.00
STRYKER SALES, LLC	SAFETY EQUIP	900.00
T.T.L. - STATE	PAYROLL DEDUCTIONS	932.32
T.T.L. - RETIREMENT	PAYROLL DEDUCTIONS	1571.16
T.T.L. - RETIREMENT	COUNTY SHARE	3315.06
T&K TIRE, INC	REPAIRS	711.40
TRANSUNION	SERVICES	75.00
T.T.L. - SOCIAL SECURITY	PAYROLL DEDUCTIONS	2274.88
T.T.L. - SOCIAL SECURITY	COUNTY SHARE	3474.81
T.T.L. - FEDERAL	PAYROLL DEDUCTIONS	2391.42
USAVE PHARMACY	INMATE MEDICAL	168.97
VERIZON WIRELESS	TELEPHONE	320.08
VIAERO	TELEPHONE	40.35
WESTFIELD PHARMACY	INMATE MEDICAL	103.35
	ROAD & BRIDGE	
PAYROLL		11924.28
AJK SERVICES, LLC	SERVICES	513.80
ALL STAR AUTO GLASS	REPAIRS	100.00
BIG SPRINGS TIRE	REPAIRS	52.00
BLACK HILLS ENERGY	UTILITIES	49.76
CHAPPELL LUMBER	REPAIRS	15.16
FIRST CONCORD BENEFITS	PAYROLL DEDUCTIONS	204.16
FVC	FUEL	10201.54
GARRETT TIRES	TIRES	2120.00
HANSENS PETROLEUM	FUEL	589.39
HEIGEL'S FIELD SERVICE	REPAIRS	2285.00
KELLY KOPETZKY	CELL PHONE	50.00
NPPD	UTILITIES	44.32
NEBRASKA MACHINERY CO	REPAIRS	632.59
POWERPLAN	REPAIRS	3322.60
PREMIER AUTO PARTS	REPAIRS	249.13
T.T.L. - STATE	PAYROLL DEDUCTIONS	547.87
T.T.L. - RETIREMENT	PAYROLL DEDUCTIONS	715.02
T.T.L. - SOCIAL SECURITY	PAYROLL DEDUCTIONS	1199.93
T.T.L. - FEDERAL	PAYROLL DEDUCTIONS	1298.21
WHEATBELT	UTILITIES	73.39
	VISITORS PROMOTION FUND	

DEUEL CO FAIR BOARD	GRANT/ADS	2867.24
	COUNTY FAIR	
B&B SALES, INC	SERVICES	525.00
CHAPPELL LUMBER	REPAIRS	953.54
CHAPPELL SUPER FOODS	SUPPLIES	5350.21
LINPEPCO-ALLIANCE	BBQ DRINKS	391.40
POPPE ENTERPRISES	SERVICES	73.85
TOTAL		$ 120,600.64

Public comment. None.

No business for the Board of Equalization.

Planning & Zoning; no permits or applications for review.

The 2025 Budget hearing was conducted at 9:00 a.m. The final budget document was received and reviewed by each Commissioner. There was no public comment, discussion was held pertaining to:

Resolution 2025-08, setting the Property Tax Request for 2025-2026 at .427399 which is less than the 2024-2025 tax rate of .441532, was approved upon motion by Commissioner Klingman, seconded by Commissioner Timm. Reichman, aye, Klingman, aye, Timm, aye.

Resolution 2025-09, Adoption/Appropriations of the Budget document was approved upon motion by Commissioner Reichman, seconded by Commissioner Klingman. Klingman, aye, Timm, aye, Reichman, aye.

Resolution 2025-10, establishing petty cash funds for the County Attorney in the amount of $500.00 and the County Court in the amount of $25.00, was approved upon motion of Commissioner Klingman, seconded by Commissioner Reichman. Timm, aye, Klingman, aye, Reichman, aye.

Resolution 2025-11, instructing County Treasurer to transfer funds to the Sheriff Sinking Fund from County General in the amount of $10,000.00, was approved upon motion of Commission Klingman, seconded by Commissioner Timm. Timm, aye, Klingman, aye, Reichman, aye.

Resolution 2025-12, instructing County Treasurer to transfer to the Road & Bridge Fund from the County General in the amount of $964,000.00, was approved upon motion of Commissioner Reichman, seconded by Commissioner Timm. Timm, aye, Klingman, aye, Reichman, aye.

Resolution 2025-13, instructing County Treasurer to transfer from the Road & Bridge Fund to the Bonded Debt Service Fund from the County General in the amount of $286,270.00, was approved upon motion of Commissioner Klingman, seconded by Commissioner Reichman. Reichman, aye, Klingman, aye, Timm, aye.

The Special Hearing to set the final Tax Request for .427399 was held at 9:05 a.m. A motion was made by Commissioner Klingman, seconded by Commissioner Timm to set the final tax request for 2025-2026 at .427399 a 3.200901% decrease from the 2024-2025 tax request. Reichman, aye, Timm, aye, Klingman, aye.

County Assessor Bartlett presented a contract amendment for Eagle View, a flying service for appraisals. The amendment will schedule county flyovers for every other year. A motion was made by Commissioner Klingman, seconded by Commissioner Reichman to approve the contract amendment. Reichman, aye, Timm, aye, Klingman, aye.

Resolution 2025-14 approves the FSA Plan as administered by First Concord Benefits Group. The only change from the previous year is the annual IRS indexed maximums. A motion by Commissioner Klingman, seconded by Commissioner Reichman to approve resolution 2025-14 as presented. Reichman, aye, Timm, aye, Klingman, aye.

County Treasurer Adams presented Resolution 2025-15. Whereas the Deuel County Board of Commissioners has received from Deuel County Treasurer Alicia M. Adams a list of all delinquent Real Estate Taxes in Deuel County as required by Section 77-1918 of the Revised Statutes of Nebraska 1943. Now, therefore, it be resolved that Alicia M. Adams, the Deuel County Treasurer, hereby is directed to issue Tax Sale Certificates in the name of the county on those parcels upon which there is one-year delinquent Real Estate Taxes. Approved upon motion by Commissioner Reichman, seconded by Commissioner Klingman. Reichman, aye, Klingman, aye, Timm, aye.

A motion by Commissioner Timm, seconded by Commissioner Klingman to approve the inventories for 2025. Reichman, aye, Klingman, aye, Timm, aye.

Hwy Superintendent Krajewski and Roads Superintendent Kopetsky updated the board on operations in the department. Krajewski has spoken for millings close to the plant for road repair needed for later. A new employee has been hired. This is the last year for the lease agreement on one of the new graders.

Sheriff DeCoste updated the Commissioners on the happenings within the Sheriff's department. One of the patrol vehicles is in the repair shop.

A motion was made by Commissioner Klingman, seconded by Commissioner Timm to go into executive session at 9:36 a.m. for a personnel matter with Klingman, Timm, Reichman, DeCoste and Sherman present. Timm, aye, Klingman, aye, Reichman, aye. At 10:22 a.m. a motion was made by Commissioner Klingman, seconded by Commissioner Reichman to reconvene the regular meeting. Klingman, aye, Timm, aye, Reichman, aye.

The Courts report for August was presented for review and filing. Fees in the amount of $141,956.70 were collected.

There being no further business, the board adjourned at 10:27 a.m. The next regular meeting of the Board of Commissioners will be Tuesday, October 7, 2025.

Attest: _____ Tammy Sherman, Clerk

Deuel County Commissioner Meeting
August 5, 2025

The Deuel County Commissioners met on the above date with the following present: Chairperson Jim Reichman, Commissioner William Klingman, Commissioner Jean Timm, County Attorney Jon Stellar, County Assessor Michele Bartlett, County Treasurer Alicia Adams, Sheriff's office administrator Leslie Snell, Sheriff Deputy Jim McCormick, Roads Superintendent Kelly Kopetsky, Assistant Highway Superintendent Kristian Fusilier, Highway Superintendent Toney Krajewski, and Clerk Tammy Sherman. Publicized notice of the meeting was posted in the Chappell Register and the county website (www.deuelcountyne.gov) on or before June 26, 2025.The meeting was called to order with the Pledge of Allegiance, followed by a moment of silence. Reference was made to the open meeting laws, posted at the entrance of the room. Commissioner Klingman made a motion, second of Commissioner Timm to approve the consent agenda; August 5, 2025, agenda, minutes of the regular meeting July 15, 2025, minutes of the special meeting July 22, 2025 and warrants in the amount of $212,054.49 (payroll $49,958.13 and claims $162,096.36). Timm, aye, Reichman, abstain, Klingman, aye.

GENERAL

PAYROLL		34379.43
ADVANCED MEDICAL	IMMATE MEDICAL	21.15
AGING OFFICE	SERVICES	1182.00
ALICIA ADAMS	TRAINING/MILEAGE	190.79
AMERICAN FAMILY ASSUR	PAYROLL DEDUCTIONS	200.98
ANNA COLLINS	SERVICES	625.00
AT&T	TELEPHONE	53.05
BIG SPRINGS TIRE	REPAIRS	31.00
BLACK HILLS ENERGY	UTILITIES	137.91
BLUE CROSS BLUE SHIELD	HEALTH INS	14230.11
BLUE CROSS BLUE SHIELD	PAYROLL DEDUCTIONS	671.82
BOONDOCK DESIGNS	UNIFORMS	12.00
C-WEED MANAGEMENT	SERVICES	3283.35
CAMERON CHRISTENSEN	ZONING MEETING	15.00
CENTURY LINK	TELEPHONE	62.19
CENTURY LINK	TELEPHONE	22.98
CHAPPELL MUNICIPAL	UTILITIES	815.58
CHAPPELL SUPER FOODS	SUPPLIES	41.76
CRANMORE PEST CONTROL	SERVICES	50.00
CROSSROAD COOPERATIVE	SERVICES	75.00
CVSOAN	CONFERENCE FEE	60.00
DAS MATERIAL	SERVICES	470.00
DEPT OF LABOR	UNEMPLOYMENT INS	1018.87
DISCOVER BANK	PAYROLL DEDUCTIONS	224.94
EAKES	OFFICE SUPPLIES	1274.19
FIRST CONCORD	PAYROLL DEDUCTIONS	130.00
GARDEN CO HOSPITAL	INMATE MEDICAL	1101.36
HOMETOWN LEASING	SERVICES	296.67
IDEAL LINEN	SERVICES	75.43
INTRALINKS	SERVICES	2916.74
JASON CHELEEN	ZONING MEETING	15.00
JIM REICHMAN	SERVICES/CELL PHONE	900.00
JON STELLAR	REIMB CELL (6 MNTHS)	300.00
JUSTIN JULIUS	ZONING MEETING	15.00
LITTLE TORNADO TOWING	SERVICES	296.40
MASA	TRANSPORT INS	475.00
MICHELE BARTLETT	MILEAGE	256.20
MIPS	SERVICES	87.52
NACO	SERVICES	24.00
PADD	DUES	528.00
PHYSICIANS LABORATORY	SERVICES	3250.00
PIP	SUPPLIES	314.04
POINT C	SERVICES	115.50
POINTS WEST COMM BANK	FEES	5.00
PRINCIPAL LIFE INS	PAYROLL DEDUCTIONS	514.85
PROTEX CENTRAL	SERVICES	254.00
REGION I OFF HUMAN DEV	SERVICES	547.50
ROBERT HARVOY	COURT APPT ATTRY	50.00

RON'S CHAPPELL AUTO	REPAIRS	1587.68
STEVEN ELMSHAEUSER	COURT APPT ATTRY	2180.00
T.T.L. - STATE	PAYROLL DEDUCTIONS	1569.53
T.T.L. - RETIREMENT	PAYROLL DEDUCTIONS	2211.13
T.T.L. - RETIREMENT	COUNTY SHARE	4525.97
T.T.L. - SOCIAL SECURITY	PAYROLL DEDUCTIONS	3538.22
T.T.L. - SOCIAL SECURITY	COUNTY SHARE	5149.27
T.T.L. - FEDERAL	PAYROLL DEDUCTIONS	4317.20
US BANK	ADOBE	21.49
US BANK	FUEL/UNIFORMS/SCHO	2125.28
US BANK	TRAINING/LODGING	417.00
USDA APHIS WILDLIFE	SERVICES	52.90
VANESSSA BARTLETT	MILEAGE	228.20
VERIZON WIRELESS	TELEPHONE	320.08
VIAERO	TELEPHONE	40.35
WEATHERCRAFT CO	REPAIRS	955.00
WOLF AUTO CENTER	REPAIRS	738.20
	ROAD & BRIDGE	
PAYROLL		15578.70
AMERICAN FAMILY	PAYROLL DEDUCTIONS	30.94
BIG SPRINGS EQUIP	REPAIRS	218.20
BLACK HILLS ENERGY	UTILITIES	45.36
BLUE CROSS BLUE SHIELD	HEALTH INS	6007.31
BLUE CROSS BLUE SHIELD	PAYROLL DEDUCTIONS	197.82
C-WEED MANAGEMENT	SERVICES	8845.00
CHAPPELL MUNICIPAL	UTILITIES	203.94
CRANMORE FIRE PROTECTION	SERVICES	612.00
CROELL, INC	COLD MIX	2837.65
DUKE'S AUTOBODY	REPAIRS	1000.00
EAKES CORP	SUPPLIES	675.82
FIRST CONCORD	PAYROLL DEDUCTIONS	204.16
FVC	FUEL/PROPANE	22216.17
JOHN DEERE FINANCIAL	GRADER LEASE	38402.15
KRISTIAN FUSILIER	CELL PHONE	50.00
NPPD	UTILITIES	44.82
PRINCIPAL LIFE	PAYROLL DEDUCTIONS	273.66
T.T.L. - STATE	PAYROLL DEDUCTIONS	819.79
T.T.L. - RETIREMENT	PAYROLL DEDUCTIONS	909.73
TITAN MACHINERY	REPAIRS	168.65
T.T.L. - SOCIAL SECURITY	PAYROLL DEDUCTIONS	1611.05
T.T.L. - FEDERAL	PAYROLL DEDUCTIONS	2140.43
VILLAGE OF BIG SPRINGS	TRASH	35.00
WEATHER CRAFT	REPAIRS	1151.00
	VISITORS PROMOTION	
DEUEL CO FAIR BOARD	ADVERTISING	1000.00
LINCOLN HWY BYWY	DUES	250.00
S. PLATTE EARLY LEARN	ADVERTISING	750.00
	VISITORS IMPROVEMENT	
KONNI SAUDER	JULY	859.59
	FAIR BOARD	
ARROWHEAD DISTR	BEER GARDEN	606.65
BOONDOCK DESIGNS	SERVICES	180.00
CHAPPELL MUNICIPAL	UTILITIES	165.19
CHAPPELL REGISTER	PRINTING	135.48
DIETRIECHS DISTR	BEER GARDEN	299.20
HIGH PLAINS BEER WAGON	BEER GARDEN	1407.45
TERI DOTY	SUPPLIES	526.77
TOTAL		$ 212,054.49

Public comment. Jane Starostka called in with a comment which was relayed by Sherman. "The 4-H kids were practicing last night. A twenty-two can injure or kill a cow. Who is liable if something like this happens?" A clarification was made that the trap shooters do not use twenty-twos. They use 12-gauge and 20-gauge guns. Mr. Hahn will be contacted to reinforce the importance of making sure no livestock are in the area during practices and if cattle are in the area extra precautions need to be taken.

The Deuel County Court monthly report for July was presented for review and filing. The total fees for the month are $2,470.52. The Deuel County Clerk monthly report for July was presented for review and filing. The fee totals $2,002.38. The Deuel County Tourism report for June was presented for review and filing.

A motion by Commissioner Klingman seconded by Commissioner Reichman to enter the Board of Equalization at 8:40 a.m. Reichman aye, Klingman aye, Timm aye.

Resolutions were presented from the Rural Fire District #1 and Rural Fire District #2 for levy allocation under the County Budget Authority. The County is still up against the lid to restrict any additional budgeted levy authority to be applied to these districts without causing a reduction in the tax request of these two entities. A motion was made by Commissioner Klingman, seconded by Commissioner Timm, to deny the request for levy authority for Rural Fire District #1, due to levy constraints. Klingman, aye, Timm, aye, Reichman, aye. A motion was made by Commissioner Timm, seconded by Commissioner Reichman, to deny the request for levy authority for Rural Fire District #2, due to levy constraints. Klingman, aye, Timm, aye, Reichman, aye. This will allow the Fire Districts to obtain the amount they have requested, (as approved through elections held in 2014).

A motion by Commissioner Klingman, seconded by Commissioner Timm to approve Amendment No. 01 of Resolution 25-005 Zoning Overlay District Floodplain Management Resolution that was approved June 3, 2025, upon the recommendation of the Deuel County Planning Commission. Reichman, aye, Timm, aye, Klingman, aye. Amendment No. 1 reads as follows:

Section 2.1 of Resolution 25-005 be amended as follows:

- This resolution shall apply to all lands within the jurisdictions of the Deuel County identified on the Flood Insurance Rate Map (FIRM panels) 31049C0025C, 31049C0050C, 31049C0075C, 31049C0100C, 31049C0125C, 31049C0150C, 31049C0155C, 31049C0175C,31049C0200C, 31049C00225C, 31049C0230C, 31049C0240C and 31049C0250C dated 09-05-2025 OR shown on the Index 31049CINDC dated 09-05-2025 as Zone A and within the Zoning District established in Section 3.0 of this resolution. In all areas covered by this resolution, no development shall be allowed except upon the issuance of a floodplain development permit to develop, granted by the floodplain administrator of the governing body under such safeguards and restrictions as the Board of Commissioners of the designated representative may reasonably impose for the promotion and maintenance of the general welfare, health of the inhabitants of the community and where specifically noted in Sections 4.0 and 5.0.

Section 3.0 of Resolution 25-005 be amended as follows:

- The mapped floodplain areas within the jurisdiction of the resolution are hereby established as the floodplain overly district, as identified on Flood Insurance Study 31049CV000A dated09/05/2025 and on accompanying FIRM panels as established in Section 2.1. The floodplain overlay district shall correspond to flood zone A. Within this district, all uses not meeting the standards of this resolution and those standards of the underlying zoning district shall be prohibited.

The following building permits were submitted with a recommendation for approval from the Planning & Zoning Board. #2025-13, Armstrong, building; a motion was made by Commissioner Klingman, seconded by Commissioner Timm to approve the permit as presented. Reichman, aye, Klingman, aye, Timm, aye. #2025-14, Armstrong, building; a motion was made by Commission Klingman, seconded by Commissioner Reichman to approve the permit as presented. Timm, aye, Klingman, aye, Reichman, aye. #2025-15, Armstrong, building; a motion was made by Commissioner Reichman, seconded by Commissioner Klingman to approve the permit as presented. Timm, aye, Klingman, aye, Reichman, aye. #2025-16, Armstrong, concrete slab; a motion was made by Commissioner Reichman, seconded by Commissioner Klingman to approve the permit as presented. Timm, aye, Reichman, aye, Klingman, aye. #2025-17, Arnold, addition; a motion was made by Commissioner Reichman, seconded by Commissioner Klingman to approve the permit as presented. Reichman, aye, Timm, aye, Klingman, aye. #2025-18, Rabe, sprinkler system and concrete; a motion by Commissioner Timm, seconded by Commissioner Reichman to approve the permit as presented. Klingman, aye, Reichman, aye, Timm, aye. #2025-19, Kornman, building; a motion was made by Commissioner Klingman, seconded by Commissioner Timm to approve the permit as presented. Reichman, aye, Klingman, aye, Timm, aye. #2028-20, Mulhollen, pole barn; a motion was made by Commissioner Klingman, seconded by Commissioner Reichman, to approve the permit as presented. Reichman aye, Klingman, aye, Timm, aye. #2025-21, ATC, additional equipment to tower; a motion was made by Commissioner Reichman, seconded by Commissioner Timm to approve the permit as presented. Reichman, aye, Timm, aye, Klingman, aye. #2025-22, ATC, adding equipment to tower; a motion was made by Commissioner Reichman, seconded by Commissioner Timm to approve the permit as presented. Klingman, aye, Timm, aye, Reichman, aye.

Commissioner Klingman was excused at 9:00 am for military honor duties.

A brief discussion was held concerning property assessment and discovery rulings from the Attorney General's office.

Sheriff DeCoste and Treasurer Adams presented the annual Distress Warrants for 2025 for review and filing.

Highway Superintendent Krajewski updated the Board on the operations in the roads department. Fusilier presented the annual propane contract with FVC. A motion was made by Commissioner Reichman, seconded by Commissioner Timm to approve the contract for 2025. Klingman, absent, Timm, aye, Reichman, aye. The department has one position open. An ad will be published in the paper for two weeks.

Sheriff McCormick and Sheriff's office administrator Leslie Snell, reported for the Sheriff's office.

A quick discussion was held concerning the audit proposal for fiscal year 2025, 2026 and 2027. A motion was made by Commissioner Reichman, seconded by Commissioner Timm to table this item until the next meeting. Reichman, aye, Klingman, absent, Timm, aye.

A brief discussion was held concerning the progress of the zoning regulations for wind towers and solar panels for electricity generation. Assessor Bartlett advised that the Planning & Zoning Board is collecting zoning regulations from all ninety-three counties. They have a substantial amount of information gathered. They currently do not have any formal recommendations to present. They are still in the information gathering process.

There being no further business, the board adjourned at 9:42 a.m. The next regular meeting of the Board of Commissioners will be Tuesday, August 19, 2025, upon motion of Commissioner Reichman, second of Commissioner Timm; Reichman, aye, Timm, aye, Klingman, absent.

Attest: _____

Tammy Sherman, Clerk

Board of Equalization
August 5, 2025

The Deuel County Commissioners met on the above date as the Board of Equalization with the following present: Commissioner Reichman, Commissioner Timm, Commissioner Klingman, County Attorney Stellar, Assessor Bartlett, and Clerk Sherman.

Assessor Bartlett presented the 2025 Annual Cemetery Report for review and filing.

Stellar & Bartlett updated the board on the TERC hearing with the Phelps Motel. The State of NE and Phelps Motel have come to an agreement. Stellar will sign off on the agreement for the County.

There being no further business, the Board of Equalization adjourned, and the regular meeting was reconvened at 8:45 a.m. upon motion by Commissioner Reichman, seconded by Commissioner Klingman. Timm, aye, Klingman, aye, Reichman, aye.

ATTEST: _____

Tammy Sherman, Clerk

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

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

TO: TAMMY SHERMAN
DEUEL COUNTY CLERK
P O BOX 327
CHAPPELL, NE 69129-0327

TAXABLE VALUE LOCATED IN THE COUNTY OF: DEUEL

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
COUNTY GENERAL	County-General	3,314,751	514,030,309	484,779,842	0.68

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

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

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

I MICHELE BARTLETT, DEUEL 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.

Michele Bartlett
(signature of county assessor)

8-14-25
(date)

COUNTY ASSESSOR Seal DEUEL COUNTY, NE

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

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

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

Assessor's Use Only
41,113,455 Pers Prior
38,535,984 Pers Value
443,666,387 Real Prior
475,494,325 Real Value

DEUEL COUNTY
SUMMARY OF ALL FUNDS

	Actual 2023-2024 (Column 1)	Actual 2024-2025 (Column 2)	**Proposed** 2025-2026 (Column 3)	**Adopted** 2025-2026 (Column 4)
Disbursements and Transfers:				
Operating	2,788,699.29	3,444,171.22	4,594,740.00	4,632,000.00
Capital Outlay	163,235.05	542,037.80	2,235,249.00	2,235,249.00
Debt Service	281,655.00	284,110.00	286,270.00	286,270.00
Transfers Out *(Must agree to Transfers In Below)*	1,069,688.23	897,152.63	1,260,270.00	1,260,270.00
Total Disbursements and Transfers	**4,303,277.57**	**5,167,471.65**	**8,376,529.00**	**8,413,789.00**
Balance, Receipts and Transfers:				
Net Fund Balance	5,269,227.63	5,716,266.33	5,178,341.04	5,178,341.04
Intergovernmental Federal	-	-	8,000.00	8,000.00
Intergovernmental State	898,961.72	897,897.33	632,255.25	632,255.25
Intergovernmental Local	951,283.29	894,120.92	714,462.71	714,462.71
Personal and Real Property Taxes	1,830,383.03	1,940,375.48	2,196,959.00	2,196,959.00
Transfers In *(Must agree to Transfers Out Above)*	1,069,688.23	897,152.63	1,260,270.00	1,260,270.00
Total Resources Available	10,019,543.90	10,345,812.69	9,990,288.00	9,990,288.00
Balance Forward/Cash Reserve	**5,716,266.33**	**5,178,341.04**	**1,613,759.00**	**1,576,499.00**
Cash Reserve Percentage				32%

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

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

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

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

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	2,149,073.00	1,610,810.00			3,759,883.00
Public Safety - Law Enforcement	813,064.00	178,327.00			991,391.00
Public Safety - Other	304,396.00	9,442.00			313,838.00
Public Works - Highways & Roads	1,119,068.00	435,670.00	286,270.00		1,841,008.00
Public Works - Other	54,360.00	1,000.00			55,360.00
Public Health & Social Services	22,339.00	-			22,339.00
Culture and Recreation	71,700.00	-			71,700.00
Community Development	98,000.00				98,000.00
Miscellaneous				1,260,270.00	1,260,270.00
Business-type Activities:					
Airport					-
Nursing Home					-
Hospital					-
Historical Society					-
Solid Waste					-
Museum					-
Other					-
Total Disbursements & Transfers	4,632,000.00	2,235,249.00	286,270.00	1,260,270.00	**8,413,789.00**

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.

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

DEUEL COUNTY

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request (1) $ 2,140,459.00
(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized
(Will all be zero for 2025-2026 budget because first year of new cap)

Approved Bonds *(prior year line 16)*	(2)	-
Emergency Response *(prior year line 17)*	(3)	-
Public Safety Services *(prior year line 18)*	(4)	-
County Attorneys *(prior year line 19)*	(5)	-
County Public Defenders *(prior year line 20)*	(6)	-
Response to Public Safety Threat *(prior year line 21)*	(7)	-
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-
Voter Approved Increase *(prior year line 23)*	(9)	-
Unused authority used in the prior year *(prior year line 24)*	(10)	-
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	-

Preliminary Property Tax Request Authority (line 1 - line 11) (12) **2,140,459.00**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 2,142,460.07
See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

3,314,751.00 (2025 Growth Value) / 484,779,842.00 (2024 Total Valuation) = 0.68% (14a)

14,649.37 Increase due to Growth (14)
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)

Inflation Percentage 5.17% (15a)
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)

110,765.19 Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))*	(16)	-
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	-
County Attorneys	(19)	-
County Public Defenders	(20)	-
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-
Support of an interlocal agreement relating to public safety	(22)	-
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	-

Total Exceptions Utilized *(Total lines 16 thru 24)* (25) -

2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)* (26) **2,265,873.56**

2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)* (27) 2,196,959.00

Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* (28) **68,914.56**
(Line 26 - Line 27, MUST be greater than or equal to $0.00)

As Corrected 10.31.25

DEUEL COUNTY
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 107,123.00
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	-
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	68,914.56
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	176,037.56

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

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

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

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

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

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

As Corrected 10.31.25

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

DEUEL COUNTY

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request (1) $ 2,140,459.00
(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized
(Will all be zero for 2025-2026 budget because first year of new cap)

Approved Bonds *(prior year line 16)*	(2)	-
Emergency Response *(prior year line 17)*	(3)	-
Public Safety Services *(prior year line 18)*	(4)	-
County Attorneys *(prior year line 19)*	(5)	-
County Public Defenders *(prior year line 20)*	(6)	-
Response to Public Safety Threat *(prior year line 21)*	(7)	-
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-
Voter Approved Increase *(prior year line 23)*	(9)	-
Unused authority used in the prior year *(prior year line 24)*	(10)	-
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	-

Preliminary Property Tax Request Authority (line 1 - line 11) (12) **2,140,459.00**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 2,142,460.07
See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

3,314,751.00 (2025 Growth Value) / 484,779,842.00 (2024 Total Valuation) = 0.68% (14a)

14,649.37 Increase due to Growth (14)
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)

Inflation Percentage 5.17% (15a)
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)

110,765.19 Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))*	(16)	286,270.00
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	-
County Attorneys	(19)	127,950.00
County Public Defenders	(20)	-
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-
Support of an interlocal agreement relating to public safety	(22)	626,673.88
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	107,123.00

Total Exceptions Utilized *(Total lines 16 thru 24)* (25) **1,148,016.88**

2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)* (26) **3,413,890.44**

2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)* (27) 2,196,959.00

Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* (28) **1,216,931.44**
(Line 26 - Line 27, MUST be greater than or equal to $0.00)

DEUEL COUNTY
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 107,123.00
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	107,123.00
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	1,216,931.44
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	1,216,931.44

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

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

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

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

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

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

DEUEL 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	1,910,689.00	286,270.00	514,030,309	0.371707	0.055691
Ag. Society	-	-	-	0.000000	0.000000
Historical Society	-	-	514,030,309.00	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.371707	

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	257,013	0.050000
Other entities property taxes designated for interlocal agreements	-	0.000000
Total County Levy Authority (Cannot exceed 50 cents)		0.500000 **(1)**

Levy Limit Analysis

Countywide General Levy (Line 13)	0.371707
Fire District - Largest General Levy Authority granted by County Board	0.000000
Township - Largest General Levy Authority granted by County Board	0.000000
Cemetery District - Largest General Levy Authority granted by County Board	0.000000
Irrigation District - Largest General Levy Authority granted by County Board	0.000000
Drainage District - Largest General Levy Authority granted by County Board	0.000000
Rural Water District - Largest General Levy Authority granted by County Board	0.000000
Other Districts - Largest General Levy Authority granted by County Board	0.000000
Largest possible district levy	0.371707 **(2)**

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

DEUEL COUNTY LEVY LIMIT FORM

	Taxing District	County-wide Levy	Fire District	Cemetery District	Irrigation District	Drainage District	Rural Water District	Other District	Total Levy Allocated
	(Column 1)	(Column 2)	(Column 3)	(Column 4)	(Column 5)	(Column 6)	(Column 7)	(Column 8)	(Column 9)
	Ex. Tax District 1	*0.010000*	*0.035000*	*0.035000*	*0.000000*	*0.000000*	*0.375000*	*0.002500*	*0.457500*
1									0.000000
2	Districts 15, 20, 40 & 45	0.371707	0.000000						0.371707
3									0.000000
4	Districts 5, 10, 35 & 55	0.371707	0.000000						0.371707
5									0.000000
6	Districts 25, 30, 50, 60	0.371707	0.000000						0.371707
7	& 65								0.000000
8									0.000000
9									0.000000
10									0.000000
11									0.000000
12									0.000000
13									0.000000
14									0.000000
15									0.000000
16									0.000000
17									0.000000
18									0.000000
19									0.000000
20									0.000000
21									0.000000
22									0.000000
23									0.000000
24									0.000000
28									0.000000
29									0.000000
30									0.000000
31									0.000000
32									0.000000
33									0.000000

DEUEL COUNTY

Levy Information

	2024 - 2025		2025 - 2026		DIFFERENCE	
	LEVY	TAX	LEVY	TAX	LEVY	TAX DOLLARS
GENERAL	$ 0.4363800	$ 2,115,459.00	$ 0.42254	$ 2,171,959.00	$ (0.013845)	$ 56,500.00
FAIR	$ 0.0051600	$ 25,000.00	$ 0.00486	$ 25,000.00	$ (0.000296)	$ -
TOTAL	$ 0.4415320	$ 2,140,459.00	$ 0.427399	$ 2,196,959.00		
VALUATION	$ 484,779,842		$ 514,030,309			
ONE CENT LEVY	0.01	$ 48,478	0.01	$ 51,403		

	DEUEL COUNTY		
	LEVY	TAX	VALUATION
2024 - 2025	$ 0.44153	2,140,459.00	$ 484,779,842
2025 - 2026	$ 0.42740	$ 2,196,959.00	$ 514,030,309
VALUE CHANGE	$ (0.014133)	$ 56,500.00	$ 29,250,467
PERCENT CHANGE	-3.2009%	2.6396%	6.0338%

DEUEL COUNTY

COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES

Tax Year	Amount
2024	$ 1,694,065.33
2023	$ 2,826.76
2022	$ 36.02

DEUEL COUNTY

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) $ 2,140,459.00
*(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

3,314,751 (2025 Real Growth Value per Assessor) / 484,779,842 (Prior Year Total Real Property Valuation per Assessor) = 0.68 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.68 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 57,364.30

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 2,197,823.30**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) $ 2,196,959.00
(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.

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

DEUEL COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
The State of Nebraska	Current	Agreement for Agricultural Extension Agent services
Surrounding counties	Current	Agreement to provide an Area Agency on Aging
Surrounding counties	Current	Agreement to provide services to mentally challenged individuals
Surrounding counties	Current	Agreement to provide conjoined insurance coverage / services between General, Road and the Fair Funds
Cheyenne County, Nebraska	Current	Agreement for dispatching services (General Fund contributions only)
The Village of Big Springs and the City of Chappell	Current	Agreement for Law Enforcement Services (County Share Only)
Region 21	Current	Agreement for Emergency Management Services
The State of Nebraska	Current	Agreement for Probation Services
USDA	Current	Predatory Animal Control
Sedgwick County	Current	Definate lines of road maintenance between state lines
Administrative Office of the Court & Probation	Current	Agreement to combine County Court with District Court, County Reimburses the NE Supreme Court 30% of wages
Creek Valley Schools	Suspended until RO can be hired	Agreement for Deuel County to provide a School Resource Officer; Cost of reimbursement $10,000
South Platte Public Schools	Suspended until RO can be hired	Agreement for Deuel County to provide a School Resource Officer; Cost of reimbursement $10,000
City of Chappell	Current	Ambulance Service
Big Springs Volunteer Fire Department	Current	Ambulance Service

DEUEL COUNTY

Schedule of Transfers Adopted 2025-2026

Fund	Receipts / Revenues Transfers In	Disbursement Transfers Out
Transfer From:		
General Fund 100	$ -	$ 974,000.00
Road Fund 0300	-	286,270.00
Transfer To:		
Road Fund 0300	964,000.00	-
Roads - Bond Debt Service 3700	286,270.00	-
E911 Fund 2910	-	-
Sheriff Vehicle Fund 4000	10,000.00	-
Total Operating Transfers	$ 1,260,270.00	$ 1,260,270.00

DEUEL COUNTY

Fund	Code	Description
Function	0100	GENERAL

RECEIPTS SUMMARY

Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
				Officials Estimation	Board Proposed	Adopted
		(1)	(2)	(3)	(4)	(5)
271 00	NET FUND BALANCE, 7-1-	2,797,382.37	2,903,625.35	2,974,604.40	2,974,604.40	2,974,604.40
	TAXES					
304 00	Motor Vehicle Taxes	90,964.34	93,809.17	76,000.00	76,000.00	76,000.00
305 00	Personal and Real Property Taxes	1,808,054.67	1,917,447.24	2,171,959.00	2,171,959.00	2,171,959.00
311 00	Local Option Sales Tax					
318 01	License or Occupation Tax					
	Total Taxes	1,899,019.01	2,011,256.41	2,247,959.00	2,247,959.00	2,247,959.00
	LICENSES AND PERMITS					
321 01	Trailer Court Licenses					
325 01	Building Permits	500.00	1,185.00	100.00	100.00	100.00
320 33	DMV System Modernization	-	-			
	Total Licenses and Permits	500.00	1,185.00	100.00	100.00	100.00
	INTERGOVERNMENTAL FEDERAL					
330 20	Highway Safety					
330 30	Crime Commission					
330 47	Immigration & Customs Enforsement (ICE)	-	-			
331 01	Title IV-D Child Support Enforcement (Dist. Court)	-	-	1,000.00	1,000.00	1,000.00
331 02	Title IV-D Child Support Enforcement (Attorney)	-	-	4,500.00	4,500.00	4,500.00
331 04	Title IV Child Support Incentives Attorney	-	-	500.00	500.00	500.00
336 01	U.S. Fish & Wildlife					
337 01	Public Grazing Land					
338 01	U.S. Ent. Lands - Sec. 1					
338 02	U.S. Ent. Lands - Sec. 3					
339 01	Federal Grants - Other	-	-			
339 20	Cares Act	-	-			
351 02	Emergency Management Reimbursement			2,000.00	2,000.00	2,000.00
	Total Federal Receipts	-	-	8,000.00	8,000.00	8,000.00
	INTERGOVERNMENTAL STATE					
340 01	State Grants	-	-			
341 30	State Prisoner Reimbursements					
341 70	Reimb. of Indigent Defense Services					
344 01	Homestead Exemption	28,569.01	44,657.03			
344 05	Property Tax Credit	159,443.84	189,895.42			
345 01	Government Subdivision Aid					
345 02	Insurance Tax Allocation	6,492.98	6,849.44	3,000.00	3,000.00	3,000.00
345 03	Airline Tax Allocation	1,129.59	890.23	1,000.00	1,000.00	1,000.00

DEUEL COUNTY

Fund	Code	Description
	0100	GENERAL
Function		

RECEIPTS SUMMARY

Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
				Officials Estimation	Board Proposed	Adopted
346 01	ProRate Motor Vehicle	4,063.48	6,694.50	4,000.00	4,000.00	4,000.00
346 02	Carline Tax Allocation	11,895.03	10,716.80	12,000.00	12,000.00	12,000.00
347 02	Incentive Payments					
346 05	Nameplate Capacity Tax					
	Total State Receipts	211,593.93	259,703.42	20,000.00	20,000.00	20,000.00
	INTERGOVERNMENTAL LOCAL					
351 01	Interlocal - School Resource Officer	-	20,000.00			
351 01	Interlocal Government Pay.					
352 02	Cancel Check	-	-			
353 01	In-Lieu-of-Tax-1957 & Pr.	47.76	47.76	20.00	20.00	20.00
353 02	In-Lieu-of-Tax-5% Gross Receipts	7,835.90	8,101.04	7,000.00	7,000.00	7,000.00
353 03	In-Lieu-of-Tax-Housing Authority	-	2,606.50	1,500.00	1,500.00	1,500.00
	Total Local Intergovernmental	7,883.66	30,755.30	8,520.00	8,520.00	8,520.00
	LOCAL CHARGES FOR SERVICES					
	County Treasurer -					
360 01	Drivers License - Fees	546.75	401.00	400.00	400.00	400.00
360 02	Motor Vehicle Registration - Fees	11,498.04	11,012.87	6,500.00	6,500.00	6,500.00
360 04	Redemption Fees	66.00	570.00			
360 05	Distress Warrant Fees	8.00	8.00			
360 06	Tax Sale Fees	190.00	255.00			
360 07	Advertising Fees	130.00	515.00			
360 09	Filing Fee - Political Candidate	200.00	-			
360 18	Title Fees - Treasurer	-	-	3,000.00	3,000.00	3,000.00
361 01	Homestead Exemption Commission	1,076.25	1,640.54	500.00	500.00	500.00
361 02	Property Tax Credit Commission	5,106.90	5,842.60	1,500.00	1,500.00	1,500.00
361 03	Sales Tax Commission	3,367.05	3,342.34	900.00	900.00	900.00
361 05	Boat Tax Fees	-	-			
361 08	Motor Vehicle Fee Commission	3,002.64	3,071.54	300.00	300.00	300.00
361 11	Personal Property Tax Commission	-	-			
363 01	Property Tax Commission	40,640.41	36,584.26	38,000.00	38,000.00	38,000.00
363 07	Motor Vehicle Tax Commission	-	-	2,400.00	2,400.00	2,400.00
	County Clerk -					
371 01	Filing & Recording Fees	-	-	6,500.00	6,500.00	6,500.00
371 02	Documentary Stamps	-	-	2,800.00	2,800.00	2,800.00
371 04	Miscellaneous Fees	2,531.54	38,446.11			
371 05	Marriage License Fees	134.00	229.00			
371 08	Game and Park Permit Fee	-	-			

DEUEL COUNTY

Fund	Code	Description
Function	0100	GENERAL

RECEIPTS SUMMARY

Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
				Officials Estimation	Board Proposed	Adopted
	Clerk of the District Court -					
380 01	Filing & Recording Fees	1,442.25	1,587.75	600.00	600.00	600.00
380 03	District Court Costs	1,356.23	1,983.25			
381 01	Bail Bond Costs - 10%	250.00	-			
380 04	Reimb Co Fees - Advanced	215.25	327.00			
383 00	Passport Fees	630.00	805.00	300.00	300.00	300.00
	County Court System -					
390 01	County Court Cost Refunds	550.00	1,000.00			
391 01	Lab Cost Refunds	-	75.00	150.00	150.00	150.00
		-	-			
	Election Commissioner -					
393 01	Voter Registration Lists	-	35.00			
393 02	Election Costs Recovered	-				
393 03	Political Filing Fees	-	2,389.59			
	Register of Deeds -					
394 01	Filing & Recording Fees	10,956.50	11,905.00			
394 02	Documentary Stamps	5,325.92	9,572.49			
394 03	Miscellaneous Fees					
	County Sheriff -					
395 01	Service Fees	2,212.92	2,794.54	3,000.00	3,000.00	3,000.00
395 02	Mileage & Costs Refund	-	-			
395 03	Impound Fees	10,824.00	6,855.00	3,000.00	3,000.00	3,000.00
395 04	Breath Analyzer Fees	84.00	300.00			
395 05	Sheriff Interlocal Big Springs	97,166.61	97,999.92	98,000.00	98,000.00	98,000.00
395 06	Sheriff Interlocal Chappell	97,999.92	97,999.92	98,000.00	98,000.00	98,000.00
395 07	Sheriff Reimbursement	155.00	165.00			
395 10	Vehicle Inspection Account	2,430.00	2,450.00	1,800.00	1,800.00	1,800.00
395 13	Handgun Application Fee	300.00	375.00	300.00	300.00	300.00
395 14	Fingerprint Charge	220.00	170.00			
395 15	Miscellaneous Fees/Sheriff	-	10.00			
395 16	Sale of Abandoned Vehicle	-	2,900.00			
	County Attorney -					
396 01	Fees - Check Collections	20.00	20.00			
396 08	Pretrial Diversion	-	-			
	Other Receipts -					
398 01	Landfill - Commercial Fees	-	-			

DEUEL COUNTY

Fund	Code	Description
Function	0100	GENERAL

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	398 02	Garbage Disposal Fees	-	-			
	402 03	Ambulance - Contract Services	-	-			
	406 01	Vending Machines	-	-			
	408 01	Emergency Management Fees	-	-			
	409 01	Sale of Maps/Publications, etc.	25.00	150.00	200.00	200.00	200.00
	410 01	Surveyor Services	-	-			
	450 02	Photo Copy	285.25	129.50	500.00	500.00	500.00
	450 03	Postage	-	-			
	450 07	Telephone/Communication Services	3.50	14.50			
	450 05	Internet Services	-	-			
	470 01	Overload Fines - 25%	412.75	568.50			
	476 02	Animal Control	-	-	1,000.00	1,000.00	1,000.00
	480 01	County Weed Control/Co General	-	-	2,000.00	2,000.00	2,000.00
	500 01	Leases & Rental Property	-	1,000.00			
	510 01	Interest on Investments	246,059.49	240,676.35	30,000.18	30,000.18	30,000.18
	530 03	Sale of Surplus Property - Equipment	27,000.00	4,900.00			
	531 01	Judgments & Settlements	6,000.00	-			
	531 02	Insurance Settlement	-	-			
	531 03	Insurance Dividend Refund	3,422.00	4,337.00	735.42	735.42	735.42
	532 03	Refund - Miscellaneous	1,585.14	1,843.77			
	534 02	Thomas Buckley Trust Grant / Donation	10,000.00	-	40,000.00	40,000.00	40,000.00
	534 03	Virginia Smith Trust Grant	5,000.00	-			
	540 01	Miscellaneous Revenue	1,200.19	481.38			
	540 02	County Cook Book Donation	-	-			
		TOTAL LOCAL RECEIPTS	601,629.50	597,738.72	342,385.60	342,385.60	342,385.60
		TRANSFERS IN:					
	590 01	Interfund from Fair 0855-00	-	25,000.00	-	-	-
	590 02	Transfers In -	-	-	-		
		Total Transfer In	-	25,000.00	-	-	-
		TOTAL RESOURCES AVAILABLE	5,518,008.47	5,829,264.20	5,601,569.00	5,601,569.00	5,601,569.00
		Less: Disbursements	2,614,383.12	2,854,659.80	4,187,810.00	4,187,810.00	4,225,070.00
		BALANCE FORWARD /CASH RESERVE	2,903,625.35	2,974,604.40	1,413,759.00	1,413,759.00	1,376,499.00

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

DEUEL COUNTY

	Code	Description
Fund	0100	GENERAL
Function	ALL	FUNCTION SUM.

DISBURSEMENTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	600-649	GENERAL GOVERNMENT	(1)	(2)	(3)	(4)	(5)
	601	County Board	61,864.76	65,891.16	70,200.00	70,200.00	70,200.00
	602	County Clerk	66,471.65	67,518.04	78,200.00	78,200.00	78,200.00
	603	County Treasurer	106,622.89	102,431.03	144,450.00	144,450.00	144,450.00
	605	County Assessor	180,354.05	192,092.54	219,685.00	219,685.00	256,685.00
	607	Election Commissioner	38,448.10	44,703.73	65,700.00	65,700.00	65,700.00
	608	Planning & Zoning	4,665.13	14,465.39	14,950.00	14,950.00	14,950.00
	621	Clerk of the District Court	19,139.42	20,565.80	36,450.00	36,450.00	36,450.00
	622	County Court System	7,273.67	5,400.34	11,700.00	11,700.00	11,700.00
	641	Building and Grounds	73,172.43	56,294.96	214,750.00	214,750.00	214,750.00
	645	Cooperative Extension Agent	30,564.47	51,863.47	56,800.00	56,800.00	57,060.00
	650-699	PUBLIC SAFETY:					
	651	County Sheriff	427,991.43	636,137.98	698,940.00	698,940.00	698,940.00
	652	County Attorney	101,839.97	111,862.30	127,950.00	127,950.00	127,950.00
	671	County Jail	62,495.11	85,623.68	127,650.00	127,650.00	127,650.00
	700-749	PUBLIC WORKS:					
	702	Surveyor	288.00	27,343.00	3,000.00	3,000.00	3,000.00
	733	Noxious Weeds	38,804.17	40,258.92	52,360.00	52,360.00	52,360.00
	750-799	PUBLIC HEALTH:					
	800-849	PUBLIC WELFARE & SOCIAL SERVICES:					
	801	Relief	-	-	-	-	-
	803	Veterans' Service Officer	12,988.73	14,579.00	13,975.00	13,975.00	13,975.00
	822	Institutions	-	-	-	-	-
	850-879	CULTURE AND RECREATION:					
	900-909	DEBT SERVICE:					
	910-999	MISCELLANEOUS:					
	970	Miscellaneous General	593,365.91	729,585.83	1,277,050.00	1,277,050.00	1,277,050.00
	990 01	TRANSFER - TO FUND 1000 Fair	36,533.23	-	-	-	-
	990 01	TRANSFER - TO FUND(s) 300 Roads, 3700 F	685,000.00	564,999.99	964,000.00	964,000.00	964,000.00
	990 01	TRANSFER - TO FUND 2910 E911	56,500.00	13,042.64	-	-	-
	990 01	TRANSFER - TO FUND 4000 Sheriff Vehicle	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
		TOTAL BUDGET OF DISBURSEMENTS	2,614,383.12	2,854,659.80	4,187,810.00	4,187,810.00	4,225,070.00

DEUEL COUNTY

	Code	Description
Fund	0100	GENERAL
Function	601	CO. BOARD

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	61,125.02	62,624.93	65,000.00	65,000.00	65,000.00
2		TOTAL PERSONAL SERVICES	61,125.02	62,624.93	65,000.00	65,000.00	65,000.00
3	2 ----	OPERATING EXPENSES:					
4	2 1701	Meals	-	-	200.00	200.00	200.00
5	2 1702	Lodging	239.90	1,397.45	2,000.00	2,000.00	2,000.00
6	2 1704	Mileage Allowance	483.39	1,348.78	2,000.00	2,000.00	2,000.00
7	2 1801	Dues, Subscriptions, Registrations, etc.	-	480.00	1,000.00	1,000.00	1,000.00
8		TOTAL OPERATING EXPENSES	723.29	3,226.23	5,200.00	5,200.00	5,200.00
9	3 ----	SUPPLIES AND MATERIALS:					
10	3 0101	Supplies - Office	16.45	40.00	-	-	-
11		TOTAL SUPPLIES AND MATERIALS	16.45	40.00	-	-	-
12	4 ----	EQUIPMENT RENTAL:					
13	4 0200	Equipment - Office					
14	4 ____						
15	4 ____						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 0500	Office Equipment	-	-			
19	5 0502	Data Processing Equipment					
20	5 ____						
21		TOTAL CAPITAL OUTLAY	-	-	-	-	-
22		TOTAL DISBURSEMENTS/REQUIREMENTS	61,864.76	65,891.16	70,200.00	70,200.00	70,200.00

(To Page B1-5, Line 1)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

COUNTY BOARD
Office, Activity or Function

Tammy Sherman, County Clerk
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	0100	GENERAL
Function	602	CO. CLERK

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	52,458.34	53,458.29	55,000.00	55,000.00	55,000.00
2	1 0201	Deputy Salary	-	-	-	-	-
3		TOTAL PERSONAL SERVICES	52,458.34	53,458.29	55,000.00	55,000.00	55,000.00
4	2 ----	OPERATING EXPENSES:					
5	2 0100	Postal Service	608.15	582.00	800.00	800.00	800.00
6	2 0200	Telephone Services	-	-	400.00	400.00	400.00
7	2 0210	Cellular Phone	-	-	-	-	-
8		Travel Expenses -					
9	2 1701	Meals	-	-	200.00	200.00	200.00
10	2 1702	Lodging	119.25	-	300.00	300.00	300.00
11	2 1704	Mileage Allowance	-	25.83	500.00	500.00	500.00
12	2 1801	Dues, Subscriptions, Registrations, etc.	3,964.42	1,795.00	2,000.00	2,000.00	2,000.00
12	2 7000	Digitizing/Microfiling	-	-	8,000.00	8,000.00	8,000.00
13		TOTAL OPERATING EXPENSES	4,691.82	2,402.83	12,200.00	12,200.00	12,200.00
14	3 ----	SUPPLIES AND MATERIALS:					
15	3 0101	Supplies - Office	453.62	934.66	1,000.00	1,000.00	1,000.00
16	3 0106	Supplies - Recording	1,463.75	2,000.00	2,000.00	2,000.00	2,000.00
17		TOTAL SUPPLIES AND MATERIALS	1,917.37	2,934.66	3,000.00	3,000.00	3,000.00
18	4 ----	EQUIPMENT RENTAL:					
19	4 0200	Equipment - Office	915.56	923.41	1,000.00	1,000.00	1,000.00
20	4 ____						
21		TOTAL EQUIPMENT RENTAL	915.56	923.41	1,000.00	1,000.00	1,000.00
22	5 ----	CAPITAL OUTLAY:					
23	5 0500	Office Equipment	2,137.27	1,905.44	1,000.00	1,000.00	1,000.00
24	5 1312	AS/400	4,351.29	5,893.41	6,000.00	6,000.00	6,000.00
25		TOTAL CAPITAL OUTLAY	6,488.56	7,798.85	7,000.00	7,000.00	7,000.00
26		TOTAL DISBURSEMENTS/REQUIREMENTS	66,471.65	67,518.04	78,200.00	78,200.00	78,200.00

(To Page B1-5, Line 2)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

COUNTY CLERK
Office, Activity or Function

Tammy Sherman, County Clerk
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	0100	GENERAL
Function	603	CO. TREAS.

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	52,458.34	53,458.29	55,000.00	55,000.00	55,000.00
2	1 0300	Regular Employee Salary	3,471.23	-	38,000.00	38,000.00	38,000.00
3	1 0405	Part Time Salaries - Clerical	32,994.73	34,585.87	10,000.00	10,000.00	10,000.00
4	1 ____						
5		TOTAL PERSONAL SERVICES	88,924.30	88,044.16	103,000.00	103,000.00	103,000.00
6	2 ----	OPERATING EXPENSES:					
7	2 0100	Postal Service	1,000.00	2,096.41	4,000.00	4,000.00	4,000.00
8	2 0200	Telephone Services	841.98	552.05	4,300.00	4,300.00	4,300.00
9	2 1701	Meals	41.94	-	400.00	400.00	400.00
10	2 1702	Lodging	579.83	588.85	2,000.00	2,000.00	2,000.00
11	2 1704	Mileage Allowance	1,569.33	1,853.24	2,800.00	2,800.00	2,800.00
12	2 1751	Dues, Subscriptions, Registrations, etc.	445.00	535.00	1,000.00	1,000.00	1,000.00
13	2 0205	Internet/Email	-	-	-	-	-
14	2 1808	Miscellaneous	200.00	279.72	1,500.00	1,500.00	1,500.00
15		TOTAL OPERATING EXPENSES	4,678.08	5,905.27	16,000.00	16,000.00	16,000.00
16	3 ----	SUPPLIES AND MATERIALS:					
17	3 0101	Supplies - Office	5,244.38	1,531.72	5,500.00	5,500.00	5,500.00
18	3 0103	Supplies - Janitorial	13.99	87.80	200.00	200.00	200.00
19		TOTAL SUPPLIES AND MATERIALS	5,258.37	1,619.52	5,700.00	5,700.00	5,700.00
20	4 ----	EQUIPMENT RENTAL:					
21	4 0200	Equipment - Office	446.60	942.72	2,400.00	2,400.00	2,400.00
22		TOTAL EQUIPMENT RENTAL	446.60	942.72	2,400.00	2,400.00	2,400.00
23	5 ----	CAPITAL OUTLAY:					
24	5 0500	Office Equipment	1,591.90	-	4,200.00	4,200.00	4,200.00
25	5 0700	Office Furniture	-	-	500.00	500.00	500.00
26	5 1312	AS/400	5,723.64	5,919.36	12,650.00	12,650.00	12,650.00
27		TOTAL CAPITAL OUTLAY	7,315.54	5,919.36	17,350.00	17,350.00	17,350.00
28		TOTAL DISBURSEMENTS/REQUIREMENTS	106,622.89	102,431.03	144,450.00	144,450.00	144,450.00

(To Page B1-5, Line 3)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

DEUEL COUNTY TREASURER
Office, Activity or Function

Alicia Adams, County Treasurer
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	0100	GENERAL
Function	605	CO. ASSESSOR

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	52,658.34	53,458.29	55,000.00	55,000.00	55,000.00
2	1 0201	Deputy's Salary - Chief	-	-	-	-	-
3	1 0305	Regular Time Salaries - Clerical	34,828.50	37,700.03	41,250.00	41,250.00	41,250.00
4	1 0203	Consulting	-	-		-	-
5		TOTAL PERSONAL SERVICES	87,486.84	91,158.32	96,250.00	96,250.00	96,250.00
6	2 ----	OPERATING EXPENSES:					
7	2 0100	Postal Service	1,853.05	6,489.81	1,600.00	1,600.00	1,600.00
8	2 0200	Telephone Services	-	-	-	-	-
9		Travel Expenses -					
10	2 1701	Meals	650.73	283.68	500.00	500.00	500.00
11	2 1702	Lodging	1,987.55	888.37	1,500.00	1,500.00	1,500.00
12	2 1704	Mileage Allowance	2,297.80	1,949.79	2,650.00	2,650.00	2,650.00
13	2 1800	Other / Marshall Swift	-	688.20			
14	2 1801	Dues, Subscriptions, Registrations, etc.	3,113.61	3,079.98	5,250.00	5,250.00	5,250.00
15	2 1808	Miscellaneous Labor	-	249.05	-	-	-
16	2 2000	Printing & Publishing	-	229.26			
17	2 2502	gWorks (FKA GIS Workshop)	29,975.00	13,852.00	24,235.00	24,235.00	24,235.00
18	2 3900	Contract for Reappraisal (Pritchard & Abbott)	5,080.00	5,600.00	5,600.00	5,600.00	5,600.00
19	2 3901	Contract for Reappraisal (Tax Valuations Inc)	31,100.00	11,700.00	39,500.00	39,500.00	39,500.00
20	2 3903	EagleView Contract (Pictometry)	-	40,593.44	21,000.00	21,000.00	58,000.00
21		TOTAL OPERATING EXPENSES	76,057.74	85,603.58	101,835.00	101,835.00	138,835.00
22	3 ----	SUPPLIES AND MATERIALS:					
23	3 0101	Supplies - Office	4,152.92	3,468.64	3,000.00	3,000.00	3,000.00
24	3 0209	Fuel	-	-	-	-	-
25		TOTAL SUPPLIES AND MATERIALS	4,152.92	3,468.64	3,000.00	3,000.00	3,000.00
26	4 ----	EQUIPMENT RENTAL:					
27	4 0200	Photocopier Lease	2,711.02	4,116.39	5,000.00	5,000.00	5,000.00
28		TOTAL EQUIPMENT RENTAL	2,711.02	4,116.39	5,000.00	5,000.00	5,000.00
29	5 ----	CAPITAL OUTLAY:					
30	5 0315	Data Processing Equipment	2,465.59	-	3,000.00	3,000.00	3,000.00
31	5 0500	Office Equipment	1,010.66	413.85	700.00	700.00	700.00
32	5 0700	Office Furniture	43.85	-	900.00	900.00	900.00
33	5 1312	AS/400	6,425.43	7,331.76	9,000.00	9,000.00	9,000.00
34		TOTAL CAPITAL OUTLAY	9,945.53	7,745.61	13,600.00	13,600.00	13,600.00
35		TOTAL DISBURSEMENTS/REQUIREMENTS	180,354.05	192,092.54	219,685.00	219,685.00	256,685.00

(To Page B1-5, Line 4)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

COUNTY ASSESSOR
Office, Activity or Function

Michelle Bartlett, Assessor
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	0100	GENERAL
Function	607	ELECTION COM

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0201	Deputy	20,931.45	25,006.06	35,000.00	35,000.00	35,000.00
2	1 0305	Part Time - Clerical	625.44	2,321.03	2,000.00	2,000.00	2,000.00
3	1 0400	Election Workers	2,552.50	2,680.00	3,000.00	3,000.00	3,000.00
4		TOTAL PERSONAL SERVICES	24,109.39	30,007.09	40,000.00	40,000.00	40,000.00
5	2 ----	OPERATING EXPENSES:					
6	2 0100	Postal Service	2,320.31	3,246.98	2,500.00	2,500.00	2,500.00
7	2 0210	Cellular Phone	-	-	-	-	-
8		Travel Expenses -					
9	2 1701	Meals	-	-	200.00	200.00	200.00
10	2 1702	Lodging	-	119.95	750.00	750.00	750.00
11	2 1704	Mileage Allowance	58.96	88.44	1,000.00	1,000.00	1,000.00
12	2 1751	Dues, Subscriptions, Registrations, etc.	185.00	232.50	750.00	750.00	750.00
13	2 1808	Election Services	725.00	2,075.00	7,000.00	7,000.00	7,000.00
14	2 2000	Printing & Publishing	1,490.73	1,191.16	-	-	-
15		TOTAL OPERATING EXPENSES	4,780.00	6,954.03	12,200.00	12,200.00	12,200.00
16	3 ----	SUPPLIES AND MATERIALS:					
17	3 0101	Supplies - Office	1,472.41	1,144.24	3,000.00	3,000.00	3,000.00
18	3 0113	Supplies - Voting	7,471.31	5,600.87	8,000.00	8,000.00	8,000.00
19		TOTAL SUPPLIES AND MATERIALS	8,943.72	6,745.11	11,000.00	11,000.00	11,000.00
20	4 ----	EQUIPMENT RENTAL:					
21	4 0200	Equipment - Office					
22	4 0502	Voting Polls	475.00	475.00	500.00	500.00	500.00
23		TOTAL EQUIPMENT RENTAL	475.00	475.00	500.00	500.00	500.00
24	5 ----	CAPITAL OUTLAY:					
25	5 0500	Equipment	139.99	522.50	2,000.00	2,000.00	2,000.00
26		TOTAL CAPITAL OUTLAY	139.99	522.50	2,000.00	2,000.00	2,000.00
27		TOTAL DISBURSEMENTS/REQUIREMENTS	38,448.10	44,703.73	65,700.00	65,700.00	65,700.00

(To Page B1-5, Line 5)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

ELECTION COMMISSION
Office, Activity or Function

Tammy Sherman, County Clerk
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	0100	GENERAL
Function	608	Planning & Zoning

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0201	Deputy	4,313.06	9,600.00	14,400.00	14,400.00	14,400.00
2	1 0305	Part Time - Clerical	-	-	-	-	-
3	1 0400	Election Workers	-	-	-	-	-
4		TOTAL PERSONAL SERVICES	4,313.06	9,600.00	14,400.00	14,400.00	14,400.00
5	2 ----	OPERATING EXPENSES:					
6	2 0100	Postal Service	100.00	3,900.00	100.00	100.00	100.00
7	2 0210	Cellular Phone	-	-	-	-	-
8		Travel Expenses -					
9	2 1701	Meals	-	-	-	-	-
10	2 1702	Lodging	-	-	-	-	-
11	2 1704	Mileage Allowance	-	45.00	450.00	450.00	450.00
12	2 1751	Dues, Subscriptions, Registrations, etc.	-	-	-	-	-
13	2 1808	Election Services	-	-	-	-	-
14	2 2000	Printing & Publishing	-	-	-	-	-
15		TOTAL OPERATING EXPENSES	100.00	3,945.00	550.00	550.00	550.00
16	3 ----	SUPPLIES AND MATERIALS:					
17	3 0101	Supplies - Office	252.07	188.72	-	-	-
18	3 0106	Supplies - Shop	-	-	-	-	-
19		TOTAL SUPPLIES AND MATERIALS	252.07	188.72	-	-	-
20	4 ----	EQUIPMENT RENTAL:					
21	4 0200	Equipment - Office		731.67			
22	4 0502		-	-	-	-	-
23		TOTAL EQUIPMENT RENTAL	-	731.67	-	-	-
24	5 ----	CAPITAL OUTLAY:					
25	5 0500	Equipment	-	-	-	-	-
26		TOTAL CAPITAL OUTLAY	-	-	-	-	-
27		TOTAL DISBURSEMENTS/REQUIREMENTS	4,665.13	14,465.39	14,950.00	14,950.00	14,950.00

(To Page B1-5, Line 5)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

PLANNING & ZONING COMMISSION
Office, Activity or Function

Michelle Bartlett, Assessor
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	0100	GENERAL
Function	621	CLERK DIS. CT

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	-				
2	1 0201	Deputy's Salary - Chief	-	-	-	-	-
3	1 0305	Regular Time Salaries - Clerical	-	-			
4	1 ____						
5		TOTAL PERSONAL SERVICES	-	-	-	-	-
6	2 ----	OPERATING EXPENSES:					
7	2 0100	Postal Service	-	600.00	1,200.00	1,200.00	1,200.00
8	2 0200	Telephone Services	-	-	-	-	-
9	2 0210	Cell Phone	-	-	-	-	-
10	2 1702	Lodging	-	-	-	-	-
11	2 1704	Mileage Allowance	-	-	-	-	-
12	2 1751	Dues, Subscriptions, Registrations, etc.	-	-	-	-	-
13	2 1808	Inter-local Combined Courts	16,871.32	17,714.88	18,850.00	18,850.00	18,850.00
14	2 2300	Juror Fees	-	-	3,500.00	3,500.00	3,500.00
15	2 2310	Witness Fees	-	-	1,000.00	1,000.00	1,000.00
16	2 2409	Depositions	451.37	-	3,000.00	3,000.00	3,000.00
17	2 2411	District Court Appointed Attorney Fees	-	-	700.00	700.00	700.00
18	2 2418	Sheriff Fees	-	-	500.00	500.00	500.00
19	2 2501	Fees	-	-	-	-	-
20	2 2601	Court Costs	1,267.00	1,476.00	3,000.00	3,000.00	3,000.00
21		TOTAL OPERATING EXPENSES	18,589.69	19,790.88	31,750.00	31,750.00	31,750.00
22	3 ----	SUPPLIES AND MATERIALS:					
23	3 0101	Supplies - Office	549.73	706.92	2,000.00	2,000.00	2,000.00
24		TOTAL SUPPLIES AND MATERIALS	549.73	706.92	2,000.00	2,000.00	2,000.00
25	4 ----	EQUIPMENT RENTAL:					
26	4 0200	Copier Lease	-	-	-	-	-
27		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
28	5 ----	CAPITAL OUTLAY:					
29	5 0500	Office Equipment	-	-	2,000.00	2,000.00	2,000.00
30	5 1312	AS/400	-	68.00	700.00	700.00	700.00
31		TOTAL CAPITAL OUTLAY	-	68.00	2,700.00	2,700.00	2,700.00
32		TOTAL DISBURSEMENTS/REQUIREMENTS	19,139.42	20,565.80	36,450.00	36,450.00	36,450.00

(To Page B1-5, Line 6)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

CLERK OF THE DISTRICT COURT
Office, Activity or Function

Joan Hansen, Clerk of the District Court
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	0100	GENERAL
Function	622	CO. CRT. SYS.

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES:	(1)	(2)	(3)	(4)	(5)
1	2 0100	Postal Service	1,200.00	600.00	1,200.00	1,200.00	1,200.00
2	2 0200	Telephone Service	745.90	483.74	-	-	-
3							
4	2 2300	Juror Fees	-	-	1,000.00	1,000.00	1,000.00
5	2 2351	County Court - Witness Fees	-	-	300.00	300.00	300.00
6	2 2418	Sheriff Fees	-	-	500.00	500.00	500.00
7	2 2602	Court Costs	3,188.00	3,164.00	4,000.00	4,000.00	4,000.00
8	2 9900	Miscellaneous	-	-	-	-	-
9		TOTAL OPERATING EXPENSES	5,133.90	4,247.74	7,000.00	7,000.00	7,000.00
10	3 ----	SUPPLIES AND MATERIALS:					
11	3 0101	Supplies - Office	1,065.67	404.60	2,000.00	2,000.00	2,000.00
12	3 0118	Stationary & Envelopes	-		-		-
13		TOTAL SUPPLIES AND MATERIALS	1,065.67	404.60	2,000.00	2,000.00	2,000.00
14	4 ----	EQUIPMENT RENTAL:					
15	4 0200	Equipment - Office	-	-	700.00	700.00	700.00
16		TOTAL EQUIPMENT RENTAL	-	-	700.00	700.00	700.00
17	5 ----	CAPITAL OUTLAY:					
18	5 0500	Office Equipment	-		-	-	-
19	5 1312	AS/400	1,074.10	748.00	2,000.00	2,000.00	2,000.00
20		TOTAL CAPITAL OUTLAY	1,074.10	748.00	2,000.00	2,000.00	2,000.00
21		TOTAL DISBURSEMENTS/REQUIREMENTS	7,273.67	5,400.34	11,700.00	11,700.00	11,700.00

(To Page B1-5, Line 7)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

Deuel County Court
Office, Activity or Function

Joan Hansen, County Clerk Magistrate
Signature of Officer

DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS

	Code	Description
Fund	0100	GENERAL
Function	641	BLDGS & GROU

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	-	-	-	-	-
2	1 0406	Part-Time Salaries - Custodial	-	-	-	-	-
3		TOTAL PERSONAL SERVICES	-	-	-	-	-
4	2 ----	OPERATING EXPENSES:					
5	2 0210	Telephone Services	600.00	550.00	600.00	600.00	600.00
6	2 0500	Utilities -	7,932.25	8,042.37	9,000.00	9,000.00	9,000.00
7	2 0501	Light	-	-	-	-	-
8	2 0503	Heating Fuels	6,317.70	5,305.67	6,500.00	6,500.00	6,500.00
9	2 0614	Building & Contents	2,680.00	2,540.00	2,000.00	2,000.00	2,000.00
10	2 1300	Building & Grounds Repair	5,045.06	460.27	107,500.00	107,500.00	107,500.00
11	2 1600	Other Equipment Repair	23.40	-	-	-	-
12	2 1704	Mileage Allowance	3.99	-	500.00	500.00	500.00
13	2 1751	Dues, Subscriptions, Registrations, etc.	-	-	1,000.00	1,000.00	1,000.00
14	2 1808	Miscellaneous Labor	16,800.00	18,225.00	20,000.00	20,000.00	20,000.00
15		TOTAL OPERATING EXPENSES	39,402.40	35,123.31	147,100.00	147,100.00	147,100.00
16	3 ----	SUPPLIES AND MATERIALS:					
17	3 0101	Supplies - Office	-	137.49	150.00	150.00	150.00
18	3 0103	Supplies - Janitorial	2,045.28	1,309.22	2,000.00	2,000.00	2,000.00
19	3 0119	Supplies - Building	1,594.29	5,599.98	3,000.00	3,000.00	3,000.00
20	3 0120	Supplies - Grounds	3,853.75	1,937.68	3,000.00	3,000.00	3,000.00
21		TOTAL SUPPLIES AND MATERIALS	7,493.32	8,984.37	8,150.00	8,150.00	8,150.00
22	4 ----	EQUIPMENT RENTAL:					
23	4 0300	Equipment Rental	-	-	-	-	-
24		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
25	5 ----	CAPITAL OUTLAY:					
26	5 1300	Building Security	1,009.00	1,693.50	2,000.00	2,000.00	2,000.00
27	5 1100	Other Equipment (HVAC)	11,390.50	1,726.00	5,000.00	5,000.00	5,000.00
28	5 0314	Lawn Equipment	-	-	1,000.00	1,000.00	1,000.00
29	5 0319	Janitorial Equipment	-	-	1,000.00	1,000.00	1,000.00
30	5 0500	Furniture	-	-	500.00	500.00	500.00
31	5 1300	Grounds - Concrete	-	-	15,000.00	15,000.00	15,000.00
32	5 1305	Grounds - Fair Building Improvements	6,027.21	302.02	15,000.00	15,000.00	15,000.00
33	5 1310	Grounds - Annex Building Improvements	-	8,465.76	10,000.00	10,000.00	10,000.00
34	5 1315	Grounds - Impound Building Improvements	7,850.00	-	10,000.00	10,000.00	10,000.00
35		TOTAL CAPITAL OUTLAY	26,276.71	12,187.28	59,500.00	59,500.00	59,500.00
36		TOTAL DISBURSEMENTS/REQUIREMENTS	73,172.43	56,294.96	214,750.00	214,750.00	214,750.00

(To Page B1-5, Line 8)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

BUILDING & GROUNDS
Office, Activity or Function

Tammy Sherman, County Clerk
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	0100	GENERAL
Function	645	COOP EXT. AG

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0305	Regular Time Salaries - Clerical	23,797.86	28,524.75	26,300.00	26,300.00	26,560.00
2	1 0405	Part-Time Salaries - Clerical	-	13,109.69	20,540.00	20,540.00	20,540.00
3	1 0500	Overtime	-	-	-	-	-
4	1 ____						
5		TOTAL PERSONAL SERVICES	23,797.86	41,634.44	46,840.00	46,840.00	47,100.00
6	2 ----	OPERATING EXPENSES:					
7	2 0100	Postal Service	-	-	100.00	100.00	100.00
8	2 0200	Telephone Services	-	185.35	-	-	-
9		Travel Expenses -					
10	2 1700	Staff Expense	550.76	921.86	600.00	600.00	600.00
11	2 1704	Mileage Allowance	1,423.03	4,067.91	3,800.00	3,800.00	3,800.00
12	2 1708	Extension Board Member Expense	50.00	50.00	50.00	50.00	50.00
13	2 1800	Other/Educational Programming	1,505.84	417.90	700.00	700.00	700.00
14	2 1808	Miscellaneous Labor	-	-	-	-	-
15	2 2000	Printing and Publishing	554.11	40.46	150.00	150.00	150.00
16		TOTAL OPERATING EXPENSES	4,083.74	5,683.48	5,400.00	5,400.00	5,400.00
17	3 ----	SUPPLIES AND MATERIALS:					
18	3 0101	Supplies - Office	2,212.81	3,080.74	1,800.00	1,800.00	1,800.00
19		TOTAL SUPPLIES AND MATERIALS	2,212.81	3,080.74	1,800.00	1,800.00	1,800.00
20	4 ----	EQUIPMENT RENTAL:					
21	4 0200	Equipment - Office	-	-	-	-	-
22	4 0500	Building/Facilities Rent	108.00	50.00	100.00	100.00	100.00
23		TOTAL EQUIPMENT RENTAL	108.00	50.00	100.00	100.00	100.00
24	5 ----	CAPITAL OUTLAY:					
25	5 0500	Office Equipment	362.06	1,414.81	2,660.00	2,660.00	2,660.00
26	5 1100	Resources	-	-	-	-	-
27		TOTAL CAPITAL OUTLAY	362.06	1,414.81	2,660.00	2,660.00	2,660.00
28		TOTAL DISBURSEMENTS/REQUIREMENTS	30,564.47	51,863.47	56,800.00	56,800.00	57,060.00

(To Page B1-5, Line 9)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

EXTENSION
Office, Activity or Function

Sarah Paisley, Extension Agent
Signature of Officer

DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS

	Code	Description
Fund	0100	GENERAL
Function	651	CO. SHERIFF

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	60,108.34	61,108.29	61,650.00	61,650.00	61,650.00
2	1 0201	Deputy's Salary - Chief	166,396.85	241,018.13	313,520.00	313,520.00	313,520.00
3	1 0202	Deputy Salary - Big Springs	1,940.00	-	-	-	-
4	1 0305	Regular Time Salaries - Clerical	39,773.53	44,007.60	44,720.00	44,720.00	44,720.00
5	1 0801	Workman's Comp	7,481.00	7,588.00	-	-	-
6	1 1100	Uniform Allowance	1,815.59	2,212.92	5,200.00	5,200.00	5,200.00
7		TOTAL PERSONAL SERVICES	277,515.31	355,934.94	425,090.00	425,090.00	425,090.00
8	2 ----	OPERATING EXPENSES:					
9	2 0100	Postal Service	456.25	548.96	750.00	750.00	750.00
10	2 0200	Telephone Services	2,292.58	2,812.01	4,000.00	4,000.00	4,000.00
11	2 0205	Internet	348.00	4,385.36	5,100.00	5,100.00	5,100.00
12	2 0210	Cellular Phone	8,731.68	5,553.55	6,800.00	6,800.00	6,800.00
13	2 0601	Insurances	6,228.20	7,813.00	-	-	-
14	2 1501	Maintenance and Repairs	1,085.95	7,743.10	10,000.00	10,000.00	10,000.00
15	2 1601	Auto Repair	5,264.70	10,128.80	10,000.00	10,000.00	10,000.00
16	2 1701	Meals	1,035.39	2,335.13	2,500.00	2,500.00	2,500.00
17	2 1702	Lodging	759.79	1,220.91	2,000.00	2,000.00	2,000.00
18	2 1704	Travel Expenses	70.00	204.83	500.00	500.00	500.00
19	2 1705	Sheriff's Training School	3,210.46	12,896.32	15,000.00	15,000.00	15,000.00
20	2 1706	K-9 Expense	2,570.24	3,243.45	4,000.00	4,000.00	4,000.00
21	2 1801	Dues, Subscriptions, Registrations, etc.	7,008.25	8,510.87	8,500.00	8,500.00	8,500.00
22	2 2000	Printing & Publishing	79.00	248.22	2,200.00	2,200.00	2,200.00
23	2 2418	Uncollected Fees	1,455.00	588.00	1,500.00	1,500.00	1,500.00
24	2 9900	Misc	570.00	1,963.75	-	-	-
25		TOTAL OPERATING EXPENSES	41,165.49	70,196.26	72,850.00	72,850.00	72,850.00
26	3 ----	SUPPLIES AND MATERIALS					
27	3 0101	Supplies - Office	4,311.48	3,883.88	5,500.00	5,500.00	5,500.00
28	3 0112	Supplies - Law Enforcement	7,165.91	2,914.11	9,000.00	9,000.00	9,000.00
29	3 0209	Fuel	25,241.64	32,301.18	36,000.00	36,000.00	36,000.00
30	3 0211	Equipment - Tire & Repair	2,883.49	3,346.11	9,000.00	9,000.00	9,000.00
31		TOTAL SUPPLIES AND MATERIALS	39,602.52	42,445.28	59,500.00	59,500.00	59,500.00
32	4 ----	EQUIPMENT RENTAL:					
33	4 0202	Equipment Rental - Office	-	-	-	-	-
34		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
35	5 ----	CAPITAL OUTLAY:					
36	5 0301	Vehicle	45,000.00	35,240.00	75,000.00	75,000.00	75,000.00
37	5 0302	Radio Equipment	8,363.47	12,108.41	10,000.00	10,000.00	10,000.00
38	5 0318	Safety Equipment	11,371.16	109,624.83	35,000.00	35,000.00	35,000.00
39	5 0500	Office Equipment	4,973.48	10,588.26	21,500.00	21,500.00	21,500.00
40		TOTAL CAPITAL OUTLAY	69,708.11	167,561.50	141,500.00	141,500.00	141,500.00
41		TOTAL DISBURSEMENTS/REQUIREMENTS	427,991.43	636,137.98	698,940.00	698,940.00	698,940.00

(To Page B1-5, Line 10)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025 — DEUEL CO SHERRIFF (Office, Activity or Function) — *Scott DeCoste, County Sheriff* (Signature of Officer)

DEUEL COUNTY

	Code	Description
Fund	0100	GENERAL
Function	652	CO. ATTORNEY

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	52,458.34	53,458.29	55,000.00	55,000.00	55,000.00
2	1 0101	School Intern	-	-	-	-	-
3	1 0202	Part-Time Salaries - Clerical	36,480.00	41,604.00	45,000.00	45,000.00	45,000.00
4	1 0203	Investigator	-	-	5,000.00	5,000.00	5,000.00
5	1 0305	Training Deputy	1,504.00	-	-	-	-
6		TOTAL PERSONAL SERVICES	90,442.34	95,062.29	105,000.00	105,000.00	105,000.00
7	2 ----	OPERATING EXPENSES:					
8	2 0100	Postal Service	17.60	44.86	100.00	100.00	100.00
9	2 0200	Telephone Services	-	-	-	-	-
10	2 0205	Internet	-	-	-	-	-
11	2 0210	Cellular Phone	1,043.22	786.78	800.00	800.00	800.00
12	2 1701	Meals	125.69	323.76	400.00	400.00	400.00
13	2 1702	Lodging	766.01	1,553.90	1,600.00	1,600.00	1,600.00
14	2 1704	Mileage Allowance	261.30	700.18	750.00	750.00	750.00
15	2 1751	Dues, Subscriptions, Registrations, etc.	2,208.49	1,648.00	2,300.00	2,300.00	2,300.00
16	2 2418	Sheriff Fees	18.50	18.00	-	-	-
17	2 2999	Westlaw	-	4,695.00	5,000.00	5,000.00	5,000.00
18	2 8900	Autopsy	6,562.82	6,796.00	7,500.00	7,500.00	7,500.00
19	2 9900	Miscellaneous	394.00	135.00	2,500.00	2,500.00	2,500.00
20		TOTAL OPERATING EXPENSES	11,397.63	16,701.48	20,950.00	20,950.00	20,950.00
21	3 ----	SUPPLIES AND MATERIALS:					
22	3 0101	Supplies - Office	-	98.53	2,000.00	2,000.00	2,000.00
23		TOTAL SUPPLIES AND MATERIALS	-	98.53	2,000.00	2,000.00	2,000.00
24	4 ----	EQUIPMENT RENTAL:					
25	4 0300	Office Rent	-	-	-	-	-
26		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
27	5 ----	CAPITAL OUTLAY:					
28	5 0500	Office Equipment	-	-	-	-	-
29		TOTAL CAPITAL OUTLAY	-	-	-	-	-
30		TOTAL DISBURSEMENTS/REQUIREMENTS	101,839.97	111,862.30	127,950.00	127,950.00	127,950.00

(To Page B1-5, Line 11)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

DEUEL COUNTY ATTORNEY
Office, Activity or Function

Jonathan Stellar, County Attorney
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	0100	GENERAL
Function	671	COUNTY JAIL

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	-				
2	1 0315	Regular Time Salaries - Correctional	3,467.55	4,525.80	5,500.00	5,500.00	5,500.00
3	1 0328	Matron	-	-			
4	1 1300	Longevity	-	-			
5		TOTAL PERSONAL SERVICES	3,467.55	4,525.80	5,500.00	5,500.00	5,500.00
6	2 ----	OPERATING EXPENSES:					
7	2 0100	Postal Service	-	-	-	-	-
8	2 1666	Prisoner Transport	2,377.83	5,832.50	10,000.00	10,000.00	10,000.00
9	2 1701	Meals	-	-	-	-	-
10	2 1801	Dues	-	12,000.00	12,000.00	12,000.00	12,000.00
11	2 1808	Miscellaneous Services	-	-	-	-	-
12	2 1900	Board of Prisoners	52,100.00	53,927.70	68,000.00	68,000.00	68,000.00
13	2 1903	Medical	4,549.73	8,741.76	30,000.00	30,000.00	30,000.00
14	2 9900	Miscellaneous	-	-	-	-	-
15	2 ____						
16		TOTAL OPERATING EXPENSES	59,027.56	80,501.96	120,000.00	120,000.00	120,000.00
17	3 ----	SUPPLIES AND MATERIALS:					
18	3 0101	Supplies - Office	-	-	200.00	200.00	200.00
19	3 0105	Blood Tests	-	88.37	450.00	450.00	450.00
20	3 0112	Intoxilizer Supplies	-	507.55	1,500.00	1,500.00	1,500.00
21	3 0209	Fuel	-	-	-	-	-
22		TOTAL SUPPLIES AND MATERIALS	-	595.92	2,150.00	2,150.00	2,150.00
23	4 ----	EQUIPMENT RENTAL:					
24	4 0200	Equipment Rental - Office	-	-	-	-	-
25		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
26	5 ----	CAPITAL OUTLAY:					
27	5 0502	Data Processing Equipment	-	-	-	-	-
28	5 ____						
29		TOTAL CAPITAL OUTLAY	-	-	-	-	-
30		TOTAL DISBURSEMENTS/REQUIREMENTS	62,495.11	85,623.68	127,650.00	127,650.00	127,650.00

(To Page B1-5, Line 12)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

COUNTY JAIL
Office, Activity or Function

Scott DeCoste, County Sheriff
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	0100	GENERAL
Function	702	SURVEYOR

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	-	-	500.00	500.00	500.00
2	1 0410	Part-Time Salaries - Seasonal	-	-			
3			-	-			
4		TOTAL PERSONAL SERVICES	-	-	500.00	500.00	500.00
5	2 ----	OPERATING EXPENSES:					
6	2 0100	Postal Service		-			
7	2 0200	Telephone & Utility Services	-	-			
8	2 1200	Maintenance and Repairs	-	-			
9		Travel Expenses -					
10	2 1701	Meals	-	-			
11	2 1704	Mileage Allowance	-	-			
12	2 1751	Dues, Subscriptions, Registrations, etc.	-	-			
13	2 2500	Surveyor Fees	288.00	27,343.00			
14		TOTAL OPERATING EXPENSES	288.00	27,343.00	-	-	-
15	3 ----	SUPPLIES AND MATERIALS:					
16	3 0101	Supplies	-	-	1,500.00	1,500.00	1,500.00
17	3 0106	Supplies - Shop	-	-			
18			-	-			
19		TOTAL SUPPLIES AND MATERIALS	-	-	1,500.00	1,500.00	1,500.00
20	4 ----	EQUIPMENT RENTAL:					
21	4 0200	Equipment - Office					
22		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
23	5 ----	CAPITAL OUTLAY:					
24	5 0500	Office Equipment			1,000.00	1,000.00	1,000.00
25		TOTAL CAPITAL OUTLAY	-	-	1,000.00	1,000.00	1,000.00
26		TOTAL DISBURSEMENTS/REQUIREMENTS	288.00	27,343.00	3,000.00	3,000.00	3,000.00

(To Page B1-5, Line 13)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

BOARD - SURVEYOR
Office, Activity or Function

Tammy Sherman, County Clerk
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	0100	GENERAL
Function	733	NOX WEED

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salary	-	-			
2	1 0101	Noxious Weed Superintendent	-	-			
3	1 0405	Part-Time Salaries - Clerical	-	-			
4	1 0801	Workman's Comp	-	-	-	-	
5		TOTAL PERSONAL SERVICES	-	-	-	-	-
6	2 ----	OPERATING EXPENSES:					
7	2 0100	Postal Service	-	-	-	-	-
8	2 1701	Meals	32.84	-	100.00	100.00	100.00
9	2 1702	Lodging	414.55	-	600.00	600.00	600.00
10	2 1704	Mileage Allowance	291.45	-	500.00	500.00	500.00
11	2 1801	Dues, Subscriptions, Registrations, etc.	325.00	350.00	360.00	360.00	360.00
12	2 1807	Forced Control	-	-	10,000.00	10,000.00	10,000.00
13	2 1808	Contract Weed Spraying	-	-	-	-	-
14	2 1817	Public Awareness Education	-	-	-	-	-
15	2 1818	Contracted Labor	37,067.45	39,400.20	39,400.00	39,400.00	39,400.00
16	2 2000	Printing & Publishing	172.88	508.72	400.00	400.00	400.00
17		TOTAL OPERATING EXPENSES	38,304.17	40,258.92	51,360.00	51,360.00	51,360.00
18	3 ----	SUPPLIES AND MATERIALS:					
19	3 0101	Supplies - Biocontrol	500.00	-	1,000.00	1,000.00	1,000.00
20		TOTAL SUPPLIES AND MATERIALS	500.00	-	1,000.00	1,000.00	1,000.00
21	4 ----	EQUIPMENT RENTAL:					
22	4 0200	Equipment - Office	-	-	-	-	-
23		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
24	5 ----	CAPITAL OUTLAY:					
25	5 0700	Furniture	-	-	-	-	-
26	5 1309	Data Processing Software	-	-	-	-	-
27		TOTAL CAPITAL OUTLAY	-	-	-	-	-
28		TOTAL DISBURSEMENTS/REQUIREMENTS	38,804.17	40,258.92	52,360.00	52,360.00	52,360.00

(To Page B1-5, Line 15)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

WEED DEPARTMENT
Office, Activity or Function

Brent Fletcher, C-Weed Mgt, LLC
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	0100	GENERAL
Function	803	Veterans' Services

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	1 ----	PERSONAL SERVICES:					
2	1 0100	Officials Salary	9,350.00	10,200.00	10,200.00	10,200.00	10,200.00
3		TOTAL PERSONAL SERVICES	9,350.00	10,200.00	10,200.00	10,200.00	10,200.00
4	2 ----	OPERATING EXPENSES:					
5	2 0100	Postal Service	343.94	-	25.00	25.00	25.00
6	2 0205	Internet	-	-	-	-	-
7	2 1702	Lodging	637.21	804.00	1,000.00	1,000.00	1,000.00
8	2 1704	Mileage Allowance	809.59	484.31	1,000.00	1,000.00	1,000.00
9	2 1801	Dues, Subs, Registrations, etc.	929.00	1,011.21	1,500.00	1,500.00	1,500.00
10	2 2501	Special Fees	-	-	-	-	-
11			-	-	-	-	-
12		TOTAL OPERATING EXPENSES	2,719.74	2,299.52	3,525.00	3,525.00	3,525.00
13	3 ----	SUPPLIES AND MATERIALS:					
14	3 0101	Office Supplies	426.27	166.99	250.00	250.00	250.00
15		TOTAL SUPPLIES AND MATERIALS	426.27	166.99	250.00	250.00	250.00
16	4 ----	EQUIPMENT RENTAL:					
17	4 ____		-	-	-	-	-
18		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
19	5 ----	CAPITAL OUTLAY:					
20	5 0500	Office Equipment	492.72	1,912.49	-	-	-
21		TOTAL CAPITAL OUTLAY	492.72	1,912.49	-	-	-
22		TOTAL DISBURSEMENTS/REQUIREMENTS	12,988.73	14,579.00	13,975.00	13,975.00	13,975.00

(To Page B1-5, Line 16)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

VETERANS' SERVICES
Office, Activity or Function

Patricia Nelson, Veteran Officer
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	0100	GENERAL
Function	970	MISC GENERAL

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0801	Workmen's Compensation	4,488.00	4,553.00	8,000.00	8,000.00	8,000.00
2	1 0802	Health - Accident	159,046.34	258,735.30	275,000.00	275,000.00	275,000.00
3	1 0803	Health Deductible Buy Back	7,245.46	8,014.73	30,000.00	30,000.00	30,000.00
4	1 0804	Life Insurance Premiums	596.32	544.26	2,500.00	2,500.00	2,500.00
5	1 0900	Retirement Contributions -	73,846.82	84,858.71	90,000.00	90,000.00	90,000.00
6	1 0901	Regular - County Plan - Prior Service	-	-	500.00	500.00	500.00
7	1 1000	OASI - Social Security	81,436.54	94,512.32	97,000.00	97,000.00	97,000.00
8	1 1300	Longevity	72.00	192.00	-	-	-
9	1 1500	Unemployment Contribution	5,568.00	72.78	5,000.00	5,000.00	5,000.00
10		TOTAL PERSONAL SERVICES	332,299.48	451,483.10	508,000.00	508,000.00	508,000.00
11	2 ----	OPERATING EXPENSES:					
12	2 0200	Telephone Services	8,024.28	13,147.47	15,000.00	15,000.00	15,000.00
13	2 0601	General Liability	272.00	312.00	500.00	500.00	500.00
14	2 0602	Physical Damage	-	-	1,243.00	1,243.00	1,243.00
15	2 0610	Cyber Liability	60,946.31	30,862.48	42,000.00	42,000.00	42,000.00
16	2 0604	Auto/Pickup Insurance	-	-	4,500.00	4,500.00	4,500.00
17	2 0605	Errors and Omissions	2,873.00	2,962.00	4,000.00	4,000.00	4,000.00
18	2 0614	Building and Contents	6,252.00	5,926.00	6,000.00	6,000.00	6,000.00
19	2 1750	Admin Insurance Buyback	840.00	1,582.00	2,000.00	2,000.00	2,000.00
20	2 1801	Dues, Subscriptions, Regist., etc.	2,442.68	2,160.40	3,000.00	3,000.00	3,000.00
21	2 1802	Emergency Management	-	-	4,000.00	4,000.00	4,000.00
22	2 1808	Services	3,776.60	2,345.55	6,500.00	6,500.00	6,500.00
23	2 2000	Printing and Publishing	9,176.79	7,985.69	10,000.00	10,000.00	10,000.00
24	2 2300	Jury Fees	-	-	7,000.00	7,000.00	7,000.00
25	2 2310	Maximus DC Cost Allocation	-	-	-	-	-
26	2 2400	County Court Attorney Fees	25,874.27	30,652.40	52,000.00	52,000.00	52,000.00
27	2 2411	District Court Attorney Fees	28,977.60	14,203.40	65,000.00	65,000.00	65,000.00
28	2 2411	Special Prosecuting Attorney	-	-	5,000.00	5,000.00	5,000.00
29	2 2540	Audit Costs	6,500.00	-	21,000.00	21,000.00	21,000.00
30	2 2602	Budget Preparation Costs	3,200.00	3,750.00	3,750.00	3,750.00	3,750.00
31	2 2602	County Court Costs	-	-	-	-	-
32	2 2700	Public Officials / EPL	-	-	2,000.00	2,000.00	2,000.00
33	2 2700	Mental Health Board Costs	-	-	1,500.00	1,500.00	1,500.00
34	2 2807	Other - Dues (NACO)	1,518.31	1,504.44	2,000.00	2,000.00	2,000.00
35	2 2915	Juvenile Holding Costs	-	-	2,000.00	2,000.00	2,000.00

DEUEL COUNTY

	Code	Description
Fund	0100	GENERAL
Function	970	MISC GENERAL

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Disbursements Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES - CONTINUED:	(1)	(2)	(3)	(4)	(5)
36	2 3050	Emergency Relief	-	-	2,500.00	2,500.00	2,500.00
37	2 4110	Pest Control	6,600.00	6,690.00	9,000.00	9,000.00	9,000.00
38	2 4300	Economic Development	3,000.00	7,000.00	10,000.00	10,000.00	10,000.00
39	2 4301	S.C.I.P.	2,000.00	-	2,500.00	2,500.00	2,500.00
40	2 4402	P.A.D.D.	528.00	-	550.00	550.00	550.00
41	2 4400	Intergovernmental Payment	32,500.00	21,000.00	25,000.00	25,000.00	25,000.00
42	2 4405	Planning Costs - Towing	-	-	4,000.00	4,000.00	4,000.00
43	2 4406	Predatory Animal Control	4,278.51	5,950.40	10,000.00	10,000.00	10,000.00
44	2 4411	Area Agency on Aging	1,182.00	1,182.00	1,200.00	1,200.00	1,200.00
45	2 4414	Health Planning	570.00	-	10,000.00	10,000.00	10,000.00
46	2 4420	Mental Health Service Act	-	5,332.00	6,000.00	6,000.00	6,000.00
47	2 4421	Mental Retardation Service Act	6,018.00	-	4,000.00	4,000.00	4,000.00
48	2 4449	Emergency Management	31,794.45	20,112.00	32,000.00	32,000.00	32,000.00
49	2 4432	HandiBus	-	-	3,000.00	3,000.00	3,000.00
50	2 8300	Probation Costs	1,462.67	1,462.67	2,500.00	2,500.00	2,500.00
51	2 8900	Autopsy Costs	1,500.00	-	10,000.00	10,000.00	10,000.00
52	2 9000	E911 Costs	-	64,496.06	82,000.00	82,000.00	82,000.00
53	2 9900	Miscellaneous	2,878.51	22,626.42	283,807.00	283,807.00	283,807.00
54		TOTAL OPERATING EXPENSES	254,985.98	273,245.38	758,050.00	758,050.00	758,050.00
55	3 ----	SUPPLIES AND MATERIALS:					
56	3 0116	Paper/Chemicals	1,125.04	1,201.39	1,500.00	1,500.00	1,500.00
57		TOTAL SUPPLIES AND MATERIALS	1,125.04	1,201.39	1,500.00	1,500.00	1,500.00
58	4 ----	EQUIPMENT RENTAL:					
59	4 0200	Equipment - Office	969.94	383.94	2,500.00	2,500.00	2,500.00
60	4 0202	Postage Meter Lease	2,445.47	1,690.80	2,000.00	2,000.00	2,000.00
61	4 0205	Shredding	760.00	726.22	1,000.00	1,000.00	1,000.00
62		TOTAL EQUIPMENT RENTAL	4,175.41	2,800.96	5,500.00	5,500.00	5,500.00
63	5 ----	CAPITAL OUTLAY:					
64	5 1312	AS/400 Central Computer Equipment	780.00	855.00	4,000.00	4,000.00	4,000.00
65		TOTAL CAPITAL OUTLAY	780.00	855.00	4,000.00	4,000.00	4,000.00
66	7 ----	TRANSFERS OUT:					
67	7 0200	Transfers Out					
68		TOTAL TRANSFERS	-	-	-	-	-
69		TOTAL DISBURSEMENTS/REQUIREMENTS	593,365.91	729,585.83	1,277,050.00	1,277,050.00	1,277,050.00

(To Page B1-5, Line 17)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025 — BOARD - MISC. (Office, Activity or Function) — *Tammy Sherman, County Clerk* (Signature of Officer)

DEUEL COUNTY

	Code	Description
Fund	0300	ROAD
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	436,342.30	569,810.99	211,313.64	211,313.64	211,313.64
2							
3		INTERGOVERNMENTAL FEDERAL					
4	330 20	Highway Safety					
5		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
6		INTERGOVERNMENTAL STATE					
7	344 05	Property Tax Credit					
8	346 01	Pro-Rate Motor Vehicle					
9	347 01	Highway/Street Allocation	563,780.10	506,906.01	554,786.00	554,786.00	554,786.00
10	347 02	Incentive Payments	7,500.00	9,000.00			
11	346 03	Motor Vehicle Fee	40,430.96	37,172.37	31,000.00	31,000.00	31,000.00
12	344 01	Homestead Exemption					
13							
14		TOTAL STATE RECEIPTS	611,711.06	553,078.38	585,786.00	585,786.00	585,786.00
15		INTERGOVERNMENTAL LOCAL					
16	353 01	In-Lieu-Of-Tax/1957	5.56	5.56			
17	361 03	Sales Tax Commission	375.36	443.64			
18	420 40	Row Agreement	14,000.00	48,792.00	15,000.00	15,000.00	15,000.00
19	500 01	Tower Rents	-	-	-	-	-
20	530 03	Sale of Surplus Property - Misc.	-	7,250.00	-	-	-
21	520 01	Proceeds from Sale of Bonds	-	-	-	-	-
22	531 01	Judgements and Settlements	1,364.00	-			
23	532 03	Refunds - Miscellaneous	28.75	-	-	-	-
24	532 50	Fee for Services	1,397.00	483.00	238.36	238.36	238.36
25	532 99	Misc	-	330.70			
26		TOTAL LOCAL RECEIPTS	17,170.67	57,304.90	15,238.36	15,238.36	15,238.36
27		TRANSFERS IN:					
28	590 01	Transfers from General	685,000.00	564,999.99	964,000.00	964,000.00	964,000.00
29							
30		TOTAL TRANSFERS IN	685,000.00	564,999.99	964,000.00	964,000.00	964,000.00
31	305 00	PERSONAL & REAL PROPERTY TAXES					
32		TOTAL RESOURCES AVAILABLE	1,750,224.03	1,745,194.26	1,776,338.00	1,776,338.00	1,776,338.00
33		LESS DISBURSEMENTS	1,180,413.04	1,533,880.62			
34		BALANCE FORWARD	569,810.99	211,313.64			

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

DEUEL COUNTY

	Code	Description
Fund	0300	ROAD
Function	705	ROAD/BRIDGE

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0300	Highway Superintendent Salary	16,398.79	600.00	61,048.00	61,048.00	61,048.00
2	1 0301	Administrative	50,167.02	59,355.05	53,220.00	53,220.00	53,220.00
3	1 0302	Administrative Assistant	-	-	-	-	-
4	1 0303	Maintenance	276,465.63	299,282.65	309,000.00	309,000.00	309,000.00
5	1 0801	Workmen's Compensation	18,209.00	18,212.00	20,000.00	20,000.00	20,000.00
6	1 0802	Health and Accident	76,336.01	90,002.52	120,000.00	120,000.00	120,000.00
7	1 1000	FICA	-				
8		TOTAL PERSONAL SERVICES	437,576.45	467,452.22	563,268.00	563,268.00	563,268.00
9	2 ----	OPERATING EXPENSES:					
10	2 0100	Postal Services	228.75	254.00	200.00	200.00	200.00
11	2 0200	Telephone Services	3,080.24	1,855.76	3,200.00	3,200.00	3,200.00
12	2 0205	Internet	-	-	50.00	50.00	50.00
13	2 0210	Cellular Phone	750.00	750.00	1,200.00	1,200.00	1,200.00
14	2 0222	Freight	41.29	-	1,000.00	1,000.00	1,000.00
15	2 0501	Electricity	3,369.86	4,270.94	4,000.00	4,000.00	4,000.00
16	2 0503	Heating Fuels	15,388.01	1,118.24	20,000.00	20,000.00	20,000.00
17	2 0505	Garbage	1,051.60	499.70	1,000.00	1,000.00	1,000.00
18	2 0600	Insurance Premiums	3,516.00	3,480.00	3,600.00	3,600.00	3,600.00
19	2 0601	General Liability	1,259.00	1,444.00	1,350.00	1,350.00	1,350.00
20	2 0602	Physical Liability	9,465.00	9,340.00	11,000.00	11,000.00	11,000.00
21	2 0604	Auto Liability	4,482.00	4,787.00	4,500.00	4,500.00	4,500.00
22	2 0614	Building and Contents	2,144.00	2,791.50	2,200.00	2,200.00	2,200.00
23	2 1102	Computer Consultants	-	302.50	700.00	700.00	700.00
24	2 1140	Inspections	647.00	1,551.59	1,000.00	1,000.00	1,000.00
25	2 1300	Building Repair	2,018.26	3,233.85	2,000.00	2,000.00	2,000.00
26	2 1400	Road Equipment Repair - Parts	38,819.19	84,239.14	50,000.00	50,000.00	50,000.00
27	2 1500	Road Equipment Repair - Labor	27,500.77	2,990.42	50,000.00	50,000.00	50,000.00
28	2 1600	Other Equipment Repair	11,952.46	407.80	12,000.00	12,000.00	12,000.00
29	2 1701	Meals	226.10	44.03	200.00	200.00	200.00
30	2 1702	Lodging	327.95	91.84	400.00	400.00	400.00
31	2 1704	Mileage Allowance	-	103.31	-	-	-
32	2 1751	Dues, Subscriptions, Registrations, etc.	152.00	76.49	500.00	500.00	500.00
33	2 1808	Highway Consultant	5,275.01	14,050.71	5,000.00	5,000.00	5,000.00

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

DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS

Fund	0300	ROAD
Function	705	ROAD/BRIDGE

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
1	2 1814	Special Fuel Tax	1,530.00	4,748.00	3,000.00	3,000.00	3,000.00
2	2 2000	Printing/Publications	-	97.12	100.00	100.00	100.00
3	2 2502	Bridge Inspections	-	5,550.00	2,000.00	2,000.00	2,000.00
4	2 2503	GIS (Simple Signs)	1,758.00	973.00	900.00	900.00	900.00
5	2 2570	Weed Spraying By Other	700.00	17,740.90	20,000.00	20,000.00	20,000.00
6	2 2560	Road Maintenance By Others	-	59,655.20	-	-	-
7		TOTAL OPERATING EXPENSES	135,682.49	226,447.04	201,100.00	201,100.00	201,100.00
8	3 ----	SUPPLIES AND MATERIALS:					
9	3 0101	Office	664.34	1,036.20	1,200.00	1,200.00	1,200.00
10	3 0102	Chemicals	15,286.02	-	25,000.00	25,000.00	25,000.00
11	3 0103	Janitorial	776.32	-	800.00	800.00	800.00
12	3 0106	Shop Supplies	1,580.44	1,822.80	4,000.00	4,000.00	4,000.00
13	3 0105	Drug Tests	137.75	184.00	200.00	200.00	200.00
14	3 0107	Plumbing Supplies	-	-	200.00	200.00	200.00
15	3 0108	Electrical Supplies	-	-	100.00	100.00	100.00
16	3 0110	Small Tools, etc.	6,037.19	-	7,500.00	7,500.00	7,500.00
17	3 0123	Safety Supplies	-	-	1,000.00	1,000.00	1,000.00
18	3 0200	Materials -					-
19	3 0201	Asphaltic	10,528.45	9,187.96	12,000.00	12,000.00	12,000.00
20	3 0202	Gravel and Borrow	11,421.00	15,198.00	20,000.00	20,000.00	20,000.00
21	3 0203	Grader Blades	-	-	15,000.00	15,000.00	15,000.00
22	3 0206	Culverts	-	3,115.14	5,000.00	5,000.00	5,000.00
23	3 0207	Steel Products	-	73.56	1,000.00	1,000.00	1,000.00
24	3 0208	Lumber	-	-	200.00	200.00	200.00
25	3 0209	Machinery and Equipment Fuel	103,573.23	114,349.33	120,000.00	120,000.00	120,000.00
26	3 0210	Machinery and Equipment Grease & Oil	727.08	-	5,000.00	5,000.00	5,000.00
27	3 0211	Machinery & Equip. Tire & Tire Repair	42,489.94	50,256.48	30,000.00	30,000.00	30,000.00
28	3 0219	Mower Blades	3,260.02	3,420.60	4,500.00	4,500.00	4,500.00
29	3 0301	Signs	285.01	3,118.74	2,000.00	2,000.00	2,000.00
30	3 0302	Sign Posts	1,041.29	1,702.16	1,500.00	1,500.00	1,500.00
31	3 0304	Guide Posts & Delineators	-	-	1,000.00	1,000.00	1,000.00
32	3 0306	Pavement Markings	-	-	1,000.00	1,000.00	1,000.00
33	3 0400	Miscellaneous Supplies and Materials	36.88	-	1,000.00	1,000.00	1,000.00
34		TOTAL SUPPLIES AND MATERIALS	197,844.96	203,464.97	259,200.00	259,200.00	259,200.00
35	4 ----	EQUIPMENT RENTAL:					
36	4 0100	Road Rentals	-	-	3,000.00	3,000.00	3,000.00
37	4 0201	Lease of Equipment	92,390.41	92,390.41	92,500.00	92,500.00	92,500.00
38		TOTAL EQUIPMENT RENTAL	92,390.41	92,390.41	95,500.00	95,500.00	95,500.00
39	5 ----	CAPITAL OUTLAY:					
40	5 0301	Trucks and Cars	-	-	-	-	-

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

DEUEL COUNTY

Fund	0300	ROAD
Function	705	ROAD/BRIDGE

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
1	5 0302	Pick-Ups	27,000.00	-	45,000.00	45,000.00	45,000.00
2	5 0303	Safety Equipment	151.94	2,292.07	1,000.00	1,000.00	1,000.00
3	5 0304	Industrial Tractors	-	-	-	-	-
4	5 0307	Motor Graders and Loaders	6,779.10	2,646.32	-	-	-
5	5 0309	Mowers	-	-	-	-	-
6	5 0315	Other/Special Road Equipment	-	-	-	-	-
7	5 0500	Office Equipment	1,332.69	-	-	-	-
8	5 1100	Other Equipment &/or Projects	-	39,830.00	100,000.00	100,000.00	100,000.00
9	5 1212	Other Road Capital Improv	-	-	-	-	-
10	5 1203	Crack Sealing	-	215,140.09	25,000.00	25,000.00	25,000.00
11	5 1208	Structures, Pipes, & Box Culverts			-	-	-
12	5 1302	Engineering	-	-	-	-	-
13	5 1306	Consultant Management	-	107.50	-	-	-
14		TOTAL CAPITAL OUTLAY	35,263.73	260,015.98	171,000.00	171,000.00	171,000.00
15	6 ----	DEBT SERVICE:					
16	6 0100	Principal Retirement			-	-	-
17	6 0200	Interest Payments			-	-	-
18		TOTAL DEBT SERVICE	-	-	-	-	-
19	7 ----	TRANSFERS OUT:					
20	7 0200	Transfers - TO 3700 Roads - Debt Service	281,655.00	284,110.00	286,270.00	286,270.00	286,270.00
21		TOTAL TRANSFERS OUT	281,655.00	284,110.00	286,270.00	286,270.00	286,270.00
22		TOTAL DISBURSEMENTS (To C1-1)	1,180,413.04	1,533,880.62			
23		TOTAL BUDGET OF DISBURSEMENTS			1,576,338.00	1,576,338.00	1,576,338.00
24		NECESSARY CASH RESERVE			200,000.00	200,000.00	200,000.00
25		TOTAL REQUIREMENTS			1,776,338.00	1,776,338.00	1,776,338.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

HIGHWAY DEPARTMENT
Office, Activity or Function

Kristian Fusilier, Road Dept.
Signature of Officer

DEUEL COUNTY

Fund	Code	Description
Function	0650	BUYBACK

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	202,578.06	271,306.09	264,669.50	264,669.50	264,669.50
2							
3		INTERGOVERNMENTAL FEDERAL					
4	330 20	Highway Safety					
5		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
6		INTERGOVERNMENTAL STATE					
7	344 05	Property Tax Credit					
8	347 50	Highway Street Buyback Program (STP)	65,835.53	61,770.45	0.50	0.50	0.50
9	347 60	Highway Bridge Buyback Program (HBP)	2,892.50	4,181.76			
10	346 03	Motor Vehicle Fee					
11		TOTAL STATE RECEIPTS	68,728.03	65,952.21	0.50	0.50	0.50
12		INTERGOVERNMENTAL LOCAL					
13							
14		TOTAL LOCAL RECEIPTS	-	-	-	-	-
15		TRANSFERS IN:					
16	590 02	Transfers					
17		TOTAL TRANSFERS IN	-	-	-	-	-
18		TOTAL RESOURCES AVAILABLE	271,306.09	337,258.30	264,670.00	264,670.00	264,670.00
19		LESS DISBURSEMENTS	-	72,588.80			
20		BALANCE FORWARD	271,306.09	264,669.50			

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

DEUEL COUNTY

	Code	Description
Fund	0650	BUYBACK
Function	706	BUYBACK

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0300	Regular Time Salary:					
2	1 0301	Administrative					
3		TOTAL PERSONAL SERVICES	-	-	-	-	-
4	2 ----	OPERATING EXPENSES:					
5	2 0100	Postal Services					
6		TOTAL OPERATING EXPENSES	-	-	-	-	-
7	3 ----	SUPPLIES AND MATERIALS:					
8	3 0106	Shop Supplies					
9	3 0200	Materials -					
10	3 0201	Asphaltic					
11		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
12	4 ----	EQUIPMENT RENTAL:					
13	4 0100	Road Equipment Rental					
14		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
15	5 ----	CAPITAL OUTLAY:					
16	5 1212	Road Construction Projects	-	72,588.80	264,670.00	264,670.00	264,670.00
17	5 0300	Machinery and Equipment -					
18	5 1212	Road Construction - Day Road			-		
19		TOTAL CAPITAL OUTLAY	-	72,588.80	264,670.00	264,670.00	264,670.00
20	6 ----	DEBT SERVICE:					
21	6 0100	Principal Retirement					
22		TOTAL DEBT SERVICE	-	-	-	-	-
23	7 ----	TRANSFERS OUT:					
24	7 0200	Transfers					
25		TOTAL TRANSFERS OUT	-	-	-	-	-
26		TOTAL DISBURSEMENTS (To C2-1)	-	72,588.80			
27		TOTAL BUDGET OF DISBURSEMENTS			264,670.00	264,670.00	264,670.00
28		NECESSARY CASH RESERVE					
29		TOTAL REQUIREMENTS			264,670.00	264,670.00	264,670.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

HIGHWAY DEPARTMENT
Office, Activity or Function

Kristian Fusilier, Road Dept.
Signature of Officer

DEUEL COUNTY

Fund	Code	Description
Function	0990	Visitors Promotion

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	17,531.43	29,321.79	26,154.03	26,154.03	26,154.03
2		INTERGOVERNMENTAL FEDERAL					
3							
4		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
5		INTERGOVERNMENTAL STATE					
6	344 05	Property Tax Credit					
7	346 01	Pro-Rate Motor Vehicle					
8	344 01	Homestead Exemption					
9		TOTAL STATE RECEIPTS	-	-	-	-	-
10		INTERGOVERNMENTAL LOCAL					
11	315 03	Visitor Promotion Lodging	27,681.08	12,753.01	23,845.97	23,845.97	23,845.97
12							
13							
14							
15							
16							
17							
18		TOTAL LOCAL RECEIPTS	27,681.08	12,753.01	23,845.97	23,845.97	23,845.97
19		TRANSFERS:					
20	590 02	Transfers					
21							
22		TOTAL TRANSFERS IN	-	-	-	-	-
23	305 00	PERSONAL & REAL PROPERTY TAXES					
24		TOTAL RESOURCES AVAILABLE	45,212.51	42,074.80	50,000.00	50,000.00	50,000.00
25		LESS: DISBURSEMENTS	15,890.72	15,920.77			
26		BALANCE FORWARD	29,321.79	26,154.03			

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

DEUEL COUNTY

	Code	Description
Fund	0990	Visitors Promotion
Function	879	PROMOTION

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 1500	Unemployment Contributions					
2	1 ____						
3	1 ____						
4	1 ____						
5	1 ____						
6	1 ____						
7		TOTAL PERSONAL SERVICES	-	-	-	-	-
8	2 ----	OPERATING EXPENSES:					
9	2 4300	Economic Development	15,890.72	15,920.77	50,000.00	50,000.00	50,000.00
10	2 ____						
11	2 ____						
12	2 ____						
13	2 ____						
14	2 ____						
15		TOTAL OPERATING EXPENSES	15,890.72	15,920.77	50,000.00	50,000.00	50,000.00
16	7 ----	TRANSFERS OUT:					
17	7 0200	Transfers					
18	7 ____						
19	7 ____						
20		TOTAL TRANSFERS OUT	-	-	-	-	-
21		TOTAL DISBURSEMENTS (To C3-1)	15,890.72	15,920.77			
22		TOTAL BUDGET OF DISBURSEMENTS			50,000.00	50,000.00	50,000.00
23		NECESSARY CASH RESERVE					
24		TOTAL REQUIREMENTS			50,000.00	50,000.00	50,000.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

VISITORS PROMOTION
Office, Activity or Function

Konni Sauder
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	0995	VISITORS
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	44,341.12	34,241.20	21,865.92	21,865.92	21,865.92
2		INTERGOVERNMENTAL FEDERAL					
3							
4		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
5		INTERGOVERNMENTAL STATE					
6	315 03	Sales Tax - Lodging	(174.97)	12,752.92	26,134.08	26,134.08	26,134.08
7	344 05	Property Tax Credit					
8	346 01	Pro-Rate Motor Vehicle					
9							
10							
11		TOTAL STATE RECEIPTS	(174.97)	12,752.92	26,134.08	26,134.08	26,134.08
12		INTERGOVERNMENTAL LOCAL					
13	304 00	Motor Vehicle Taxes					
14	346 05	Nameplate Capacity Tax					
15	353 01	In-Lieu-of-Tax - 1957/Prior					
16	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
17	371 04	Refunds - Miscellaneous	-				
18		TOTAL LOCAL RECEIPTS	-	-	-	-	-
19		TRANSFERS IN:					
20	590 02	Transfers					
21							
22		TOTAL TRANSFERS IN	-	-	-	-	-
23	305 00	PERSONAL & REAL PROPERTY TAXES					
24		TOTAL RESOURCES AVAILABLE	44,166.15	46,994.12	48,000.00	48,000.00	48,000.00
25		LESS: DISBURSEMENTS	9,924.95	25,128.20			
26		BALANCE FORWARD	34,241.20	21,865.92			

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

DEUEL COUNTY

	Code	Description
Fund	0995	VISITORS
Function	879	PROMOTION

DISBURSEMENTS/REQUIREMENTS

	Code No.	OBJECT OF DISBURSEMENTS	Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	10100	Official's Salary -	-				
2	1 0402	Seasonal Labor	-				
3	1 0802	Health and Accident	-				
4	1 0500	Overtime/Vacation Pay	-				
5	1 0900	Retirement - County Share	-				
6	1 1000	OASI - Social Security	-				
7	1 1300	Longevity	-				
8	1 ____						
9		TOTAL PERSONAL SERVICES	-	-	-	-	-
10	2 ----	OPERATING EXPENSES:					
11	2 0100	Postal Services					
12	2 1704	Mileage Allowance					
13	2 4300	Economic Development	9,924.95	25,128.20	48,000.00	48,000.00	48,000.00
14	2 ____						
15		TOTAL OPERATING EXPENSES	9,924.95	25,128.20	48,000.00	48,000.00	48,000.00
16	3 ----	SUPPLIES AND MATERIALS:					
17	3 0100	Supplies -					
18		TOTAL SUPPLIES & MATERIALS	-	-	-	-	-
19	5 ----	CAPITAL OUTLAY					
20	5 0500	Office Equipment					
21		TOTAL CAPITAL OUTLAY	-	-	-	-	-
22	7 ----	TRANSFERS OUT:					
23	7 0200	Transfers					
24		TOTAL TRANSFERS OUT	-	-	-	-	-
25		TOTAL DISBURSEMENTS (To C4-1)	9,924.95	25,128.20			
26		TOTAL BUDGET OF DISBURSEMENTS			48,000.00	48,000.00	48,000.00
27		NECESSARY CASH RESERVE					
28		TOTAL REQUIREMENTS			48,000.00	48,000.00	48,000.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

VISITORS PROMOTION
Office, Activity or Function

Konni Sauder
Signature of Officer

DEUEL COUNTY

Fund	Code	Description
	1000	CO FAIR
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	24,075.84	53,118.72	53,118.72	23,577.22	23,577.22
2		INTERGOVERNMENTAL FEDERAL					
3							
4		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
5		INTERGOVERNMENTAL STATE					
6	344 01	Homestead Exemption	347.47	527.07			
7	344 05	Property Tax Credit	1,947.74	2,244.18			
8	346 01	Pro-Rate Motor Vehicle	49.91	79.91	50.00	50.00	50.00
9	346 02	Carline Tax	146.12	127.12	150.00	150.00	150.00
10		TOTAL STATE RECEIPTS	2,491.24	2,978.28	200.00	200.00	200.00
11		LOCAL RECEIPTS:					
12	304 00	Motor Vehicle Taxes					
13	353 01	In-Lieu-of-Tax - 1957/Prior	3.08	3.08	5.00	5.00	5.00
14	353 02	In-Lieu-of-Tax - 5% Gross Revenue	95.72	95.74	50.00	50.00	50.00
15	353 03	In-Lieu-of-Tax - Housing Authority	-	31.84			
16	371 04	Miscellaneous Refunds	-	4,000.00			
17	500 01	Annual Rent to Fair Board	-	-	2,000.00	2,000.00	2,000.00
18	502 01	4-H Building Rental	-	-	1,000.00	867.78	867.78
19	503 01	Fair Taxable Sales	7,678.00	5,618.00			
20	532 03	Miscellaneous Refunds	3,392.69	2,918.40			
21	534 01	Contributions / Donations	14,983.00	5,201.07	40,000.00	5,000.00	5,000.00
22	534 02	Buckley Grant	10,000.00	10,000.00	15,000.00	10,000.00	10,000.00
23	534 03	Virginia Smith Grant	4,300.00	7,000.00	6,000.00	5,000.00	5,000.00
24	534 04	4-H Miscellaneous Grants	-	-	-	-	-
25	540 01	Miscellaneous Revenues	-	21.43	4,944.28	-	-
26		TOTAL LOCAL RECEIPTS	40,452.49	34,889.56	68,999.28	22,922.78	22,922.78
27		TRANSFERS IN:					
28	590 02	Transfers	36,533.23	-	-	-	-
29		TOTAL TRANSFERS IN	36,533.23	-	-	-	-
30	305 00	PERSONAL & REAL PROPERTY TAXES	22,328.36	22,928.24	25,000.00	25,000.00	25,000.00
31		TOTAL RESOURCES AVAILABLE	125,881.16	113,914.80	147,318.00	71,700.00	71,700.00
32		LESS: DISBURSEMENTS	72,762.44	90,337.58			
33		BALANCE FORWARD	53,118.72	23,577.22			

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

DEUEL COUNTY

	Code	Description
Fund	1000	CO FAIR
Function	855	CO FAIR

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES:	(1)	(2)	(3)	(4)	(5)
1	2 0500	Utilities	4,064.51	2,618.72	3,200.00	3,200.00	3,200.00
2	2 0604	General Liability	170.00	195.00	200.00	200.00	200.00
3	2 0614	Building & Contents	7,725.00	6,168.12	7,000.00	7,000.00	7,000.00
4	5 1300	Building Repairs	7,372.89	4,625.76	7,500.00	7,500.00	7,500.00
5	2 1700	Travel Expense	3,588.66	2,872.49	3,000.00	3,000.00	3,000.00
6	2 2000	Printing / Publishing	2,489.11	2,261.37	3,000.00	3,000.00	3,000.00
7	2 3700	County Fair Expenses	42,868.09	41,610.67	42,000.00	42,000.00	42,000.00
8	2 1801	Dues, Subs, Registrations, etc.	1,134.62	545.00	1,000.00	1,000.00	1,000.00
9	2 1808	Services	81.43	185.85	200.00	200.00	200.00
10	2 2500	Capital Outlay Expense	-	-			
11	2 6030	Media - Advertising	1,200.00	3,000.00	3,000.00	3,000.00	3,000.00
12	2 ____						
13	2 ____						
14	2 ____						
15		TOTAL OPERATING EXPENSES	70,694.31	64,082.98	70,100.00	70,100.00	70,100.00
16	3 ----	SUPPLIES AND MATERIAL					
17	3 0101	Supplies - Office	143.82	-	100.00	100.00	100.00
18	3 0119	Supplies - Building, Grounds	1,924.31	1,254.60	1,500.00	1,500.00	1,500.00
19		TOTAL SUPPLIES AND MATERIALS	2,068.13	1,254.60	1,600.00	1,600.00	1,600.00
20	5 ----	CAPITAL OUTLAY:					
21	5 2500	Capital Outlay	-	-	-	-	-
22							
23		TOTAL CAPITAL OUTLAY	-	-	-	-	-
24	7 ----	TRANSFERS OUT:					
25	7 0200	Transfers	-	25,000.00	-	-	-
26		TOTAL TRANSFERS OUT	-	25,000.00	-	-	-
27		TOTAL DISBURSEMENTS (To C5-1)	72,762.44	90,337.58			
28		TOTAL BUDGET OF DISBURSEMENTS			71,700.00	71,700.00	71,700.00
29		NECESSARY CASH RESERVE					
30		TOTAL REQUIREMENTS			71,700.00	71,700.00	71,700.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

COUNTY FAIR BOARD
Office, Activity or Function

Jeff Ortgies, Fair Board President
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	1150	Preservation MOD
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	6,371.96	8,321.96	8,321.96	10,246.96	10,246.96
2		INTERGOVERNMENTAL FEDERAL					
3							
4		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
5		INTERGOVERNMENTAL STATE					
6	346 01	Pro-Rate Motor Vehicle	-				
7	344 01	Homestead Exemption	-				
8	344 05	Property Tax Credit	-				
9	394 01	Preservation and Modernization	1,950.00	1,925.00	8.04	3.04	3.04
10		TOTAL STATE RECEIPTS	1,950.00	1,925.00	8.04	3.04	3.04
11		INTERGOVERNMENTAL LOCAL					
12	353 02	In-Lieu-of-Tax - 5% Gross Revenue	-				
13	500 01	Revenue Lease Rental	-				
15	532 03	Refunds - Miscellaneous	-				
16	534 01	Contributions and Donation	-				
17		TOTAL LOCAL RECEIPTS	-	-	-	-	-
18		TRANSFERS IN:					
19	590 02	Transfers		-			
20							
21		TOTAL TRANSFERS IN	-	-	-	-	-
22	305 00	PERSONAL & REAL PROPERTY TAXES	-				
23		TOTAL RESOURCES AVAILABLE	8,321.96	10,246.96	8,330.00	10,250.00	10,250.00
24		LESS: DISBURSEMENTS	-	-			
25		BALANCE FORWARD	8,321.96	10,246.96			

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

DEUEL COUNTY

	Code	Description
Fund	1150	Preservation MOD
Function	604	Register of Deeds

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES:	(1)	(2)	(3)	(4)	(5)
1	2 0601	General Liability Insurance	-				
2	2 7000	Microfilming	-	-	8,330.00	10,250.00	10,250.00
5	2 9900	Miscellaneous	-	-			
8	2 ____						
9	2 ____						
10	2 ____						
11		TOTAL OPERATING EXPENSES	-	-	8,330.00	10,250.00	10,250.00
12	5 ----	CAPITAL OUTLAY:					
13	5 ____						
14	5 ____						
15		TOTAL CAPITAL OUTLAY	-	-	-	-	-
16	7 ----	TRANSFERS OUT:					
17	7 0200	Transfers					
18	7 ____						
19	7 ____						
20		TOTAL TRANSFERS OUT	-	-	-	-	-
21		TOTAL DISBURSEMENTS (To C6-1)	-	-			
22		TOTAL BUDGET OF DISBURSEMENTS			8,330.00	10,250.00	10,250.00
23		NECESSARY CASH RESERVE					
24		TOTAL REQUIREMENTS			8,330.00	10,250.00	10,250.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

PRESERVATION MODERNIZATION
Office, Activity or Function

Tammy Sherman, County Clerk
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	1900	VETERANS' AID
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	10,452.48	10,261.58	10,261.58	8,363.02	8,363.02
2							
3		INTERGOVERNMENTAL FEDERAL					
4							
5							
6							
7		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
8		INTERGOVERNMENTAL STATE					
9	344 05	Property Tax Credit					
10							
11							
12							
13		TOTAL STATE RECEIPTS	-	-	-	-	-
14		INTERGOVERNMENTAL LOCAL					
15	531 02	Insurance Settlements	-				
16	534 04	Contributions and Donations	-				
17	510 01	Interest on Investments	569.10	532.53	0.42	0.98	0.98
18							
19							
20							
21		TOTAL LOCAL RECEIPTS	569.10	532.53	0.42	0.98	0.98
22		TRANSFERS IN:					
23	590 02	Transfers					
24							
25							
26							
27		TOTAL TRANSFERS IN	-	-	-	-	-
28		TOTAL RESOURCES AVAILABLE	11,021.58	10,794.11	10,262.00	8,364.00	8,364.00
29		LESS: DISBURSEMENTS	760.00	2,431.09			
30		BALANCE FORWARD	10,261.58	8,363.02			

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

DEUEL COUNTY

	Code	Description
Fund	1900	VETERANS' AID
Function	802	VETERANS' AID

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES:	(1)	(2)	(3)	(4)	(5)
1	2 ____						
2	2 2710	Funeral Expense	760.00	2,000.00	10,262.00	8,364.00	8,364.00
3	2 3050	Emergency Relief	-	431.09			
4		TOTAL OPERATING EXPENSES	760.00	2,431.09	10,262.00	8,364.00	8,364.00
5	3 ----	SUPPLIES AND MATERIALS:					
6	3 ____						
7	3 ____						
8	3 ____						
9	3 ____						
10		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
11	5 ----	CAPITAL OUTLAY:					
12	5 ____						
13							
14	5 ____						
15	5 ____						
16	5 ____						
17		TOTAL CAPITAL OUTLAY	-	-	-	-	-
18	7 ----	TRANSFERS OUT:					
19	7 0200	Transfers					
20	7 ____						
21	7 ____						
22		TOTAL TRANSFERS OUT	-	-	-	-	-
23		TOTAL DISBURSEMENTS (To C7-1)	760.00	2,431.09			
24		TOTAL BUDGET OF DISBURSEMENTS			10,262.00	8,364.00	8,364.00
25		NECESSARY CASH RESERVE					
26		TOTAL REQUIREMENTS			10,262.00	8,364.00	8,364.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

VETERANS' AID
Office, Activity or Function

Patricia Nelson, Veteran Officer
Signature of Officer

DEUEL COUNTY

Fund	Code	Description
Function	2356	TRAFFIC DIV

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	9,518.31	12,418.31	9,441.67	9,441.67	9,441.67
2		INTERGOVERNMENTAL FEDERAL					
3							
4							
5		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
6		INTERGOVERNMENTAL STATE					
7	394 01	Preservation Modernization Fees					
8	344 05	Property Tax Credit					
9	346 01	Pro-Rate Motor Vehicle					
10							
11		TOTAL STATE RECEIPTS	-	-	-	-	-
12		INTERGOVERNMENTAL LOCAL					
13	304 00	Motor Vehicle Taxes					
14	435 02	STOP Revenue	2,900.00	5,250.00	0.33	0.33	0.33
15	510 01	Interest on Investments					
16		TOTAL INTERGOVERNMENTAL	2,900.00	5,250.00	0.33	0.33	0.33
17		LOCAL RECEIPTS					
18	570 01						
19							
20		TOTAL LOCAL RECEIPTS	-	-	-	-	-
21		TRANSFERS IN:					
22	590 02	Transfers					
23							
24		TOTAL TRANSFERS IN	-	-	-	-	-
25	305 00	PERSONAL & REAL PROPERTY TAXES					
26		TOTAL RESOURCES AVAILABLE	12,418.31	17,668.31	9,442.00	9,442.00	9,442.00
27		LESS: DISBURSEMENTS	-	8,226.64			
28		BALANCE FORWARD	12,418.31	9,441.67			

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

DEUEL COUNTY

Fund	Code	Description
Fund	2356	TRAFFIC DIV
Function	666	DIV PROGRAM

DISBURSEMENTS/REQUIREMENTS

	Code No.	PRESERVATION MODERNIZATION FUND	Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1							
2	2 1016	Microfilming	-				
3	2 1101	Computer Software	-				
4	2 1800	Law Enforcement Costs	-	5,527.02			
5							
6							
7		TOTAL OPERATING EXPENSES	-	5,527.02	-	-	-
8	5 ----	CAPITAL OUTLAY					
9	5 0500	STOP Program Safety Equipment	-	2,699.62	9,442.00	9,442.00	9,442.00
10		TOTAL CAPITAL OUTLAY	-	2,699.62	9,442.00	9,442.00	9,442.00
11	7 ----	TRANSFERS OUT:					
12	7 0200	Interfund to Drug Law Enforcement 2360	-				
13	7 ____						
14	7 ____						
15		TOTAL TRANSFERS OUT	-	-	-	-	-
16		TOTAL DISBURSEMENTS (To C8-1)	-	8,226.64			
17		TOTAL BUDGET OF DISBURSEMENTS			9,442.00	9,442.00	9,442.00
18		NECESSARY CASH RESERVE					
19		TOTAL REQUIREMENTS			9,442.00	9,442.00	9,442.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

TRAFFIC DIVERSION FUND
Office, Activity or Function

Jonathan Stellar, County Attorney
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	2360	DRUG FUND
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	65,138.23	73,253.73	72,083.88	72,083.88	72,083.88
2		INTERGOVERNMENTAL FEDERAL					
3							
4							
5		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
6		INTERGOVERNMENTAL STATE					
7	344 01	Homestead	-				
8	344 05	Property Tax Credit	-				
9	371 04	Miscellaneous Reimbursement	-		-	-	-
10		TOTAL STATE RECEIPTS	-	-	-	-	-
11		INTERGOVERNMENTAL LOCAL					
12	475 02	Forfeiture	12,399.50	9,737.50	-	-	-
13	475 04	Attorney	-	-	95,000.00	95,000.00	95,000.00
14	532 03	Refunds - Miscellaneous	-	-	1.12	1.12	1.12
15	560 01	Transfer of Fines	-	-			
16							
17		TOTAL LOCAL RECEIPTS	12,399.50	9,737.50	95,001.12	95,001.12	95,001.12
18		TRANSFERS IN:					
19	590 01	Interfund from Traffic Diversion 2356	-	-			
20							
21							
22		TOTAL TRANSFERS IN	-	-	-	-	-
23	305 00	PERSONAL & REAL PROPERTY TAXES	-				
24		TOTAL RESOURCES AVAILABLE	77,537.73	82,991.23	167,085.00	167,085.00	167,085.00
25		LESS: DISBURSEMENTS	4,284.00	10,907.35			
26		BALANCE FORWARD	73,253.73	72,083.88			

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

DEUEL COUNTY

	Code	Description
Fund	2360	DRUG FUND
Function	786	ALC/DRUGS

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)
1	1 0100	Official's Salaries					
2	1 0305	Regular Time Salary - Clerical					
3	1 0405	Part-Time - Clerical					
4	1 ____						
5		TOTAL PERSONAL SERVICES	-	-	-	-	-
6	2 ----	OPERATING EXPENSES:					
7	2 0100	Postal Services					
8	2 1801	Dues, Subs & Registrations	2,184.00	-			
9	2 1200	Maintenance and Repairs					
10	2 1704	Mileage Allowance					
11	2 2900	Law Enforcement Costs	-	4,733.17			
12	2 9900	Miscellaneous	-	6,174.18	167,085.00	167,085.00	167,085.00
13		TOTAL OPERATING EXPENSES	2,184.00	10,907.35	167,085.00	167,085.00	167,085.00
14	3 ----	SUPPLIES AND MATERIALS:					
15	3 0101	Supplies - Office	2,100.00	-			
16		TOTAL SUPPLIES AND MATERIALS	2,100.00	-	-	-	-
17	4 ----	EQUIPMENT RENTAL:					
18	4 ____						
19		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
20	5 ----	CAPITAL OUTLAY:					
21	5 0300	Machinery and Equipment					
22			-				
23		TOTAL CAPITAL OUTLAY:	-	-	-	-	-
24	7 ----	TRANSFERS OUT:					
25	7 0200	Transfers	-	-			
26		TOTAL TRANSFERS OUT	-	-	-	-	-
27		TOTAL DISBURSEMENTS (To C9-1)	4,284.00	10,907.35			
28		TOTAL BUDGET OF DISBURSEMENTS			167,085.00	167,085.00	167,085.00
29		NECESSARY CASH RESERVE					
30		TOTAL REQUIREMENTS			167,085.00	167,085.00	167,085.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

DRUG FUND
Office, Activity or Function

Jonathan Stellar, County Attorney
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	2410	FED DRUG FUND
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	30,561.59	20,154.63	5,473.78	5,473.78	5,473.78
2		INTERGOVERNMENTAL FEDERAL					
3							
4		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
5		INTERGOVERNMENTAL STATE					
6	344 01	Homestead Exemption					
7	344 05	Property Tax Credit					
8	346 01	Pro-Rate Motor Vehicle					
9							
10		TOTAL STATE RECEIPTS	-	-	-	-	-
11		INTERGOVERNMENTAL LOCAL					
12	396 09	Traffic Diversion					
13	346 05	Nameplate Capacity Tax					
14	353 01	In-Lieu-of-Tax - 1957/Prior					
15	475 02	Forfeiture	-	4,949.90	129,526.22	129,526.22	129,526.22
16	510 01	Interest on Investments					
17	371 04	Miscellaneous Refunds	-	-			
18		TOTAL LOCAL RECEIPTS	-	4,949.90	129,526.22	129,526.22	129,526.22
19		TRANSFERS IN:					
20	590 02	Transfers					
21							
22		TOTAL TRANSFERS IN	-	-	-	-	-
23	305 00	PERSONAL & REAL PROPERTY TAXES					
24		TOTAL RESOURCES AVAILABLE	30,561.59	25,104.53	135,000.00	135,000.00	135,000.00
25		LESS: DISBURSEMENTS	10,406.96	19,630.75			
26		BALANCE FORWARD	20,154.63	5,473.78			

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

DEUEL COUNTY

	Code	Description
Fund	2410	FED DRUG FUND
Function	660	ACL/DRUGS

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	2 ----	OPERATING EXPENSES:	(1)	(2)	(3)	(4)	(5)
1	2 9900	Federal Drug Fund Miscellaneous	2,340.00	11,180.85	135,000.00	135,000.00	135,000.00
2							
3							
4	5 0500	Equipment	8,066.96	8,449.90			
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15		TOTAL OPERATING EXPENSES	10,406.96	19,630.75	135,000.00	135,000.00	135,000.00
16	7 ----	TRANSFERS OUT:					
17	7 0200	Transfers					
18	7 ____						
19	7 ____						
20		TOTAL TRANSFERS OUT	-	-	-	-	-
21		TOTAL DISBURSEMENTS (To C10-1)	10,406.96	19,630.75			
22		TOTAL BUDGET OF DISBURSEMENTS			135,000.00	135,000.00	135,000.00
23		NECESSARY CASH RESERVE					
24		TOTAL REQUIREMENTS			135,000.00	135,000.00	135,000.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

FEDERAL DRUG FUND
Office, Activity or Function

Scott DeCoste, Sherriff
Signature of Officer

DEUEL COUNTY

Fund	Code	Description
	2580	COVID American Rescue Plan
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	289,633.65	244,053.76	8,461.08	8,461.08	8,461.08
2		INTERGOVERNMENTAL FEDERAL					
3	339 25	American Rescue Plan Act	-	-	-	-	-
4		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
5		INTERGOVERNMENTAL STATE					
6	344 01	Homestead Exemption					
7	344 05	Property Tax Credit					
8	346 01	Pro-Rate Motor Vehicle					
9							
10		TOTAL STATE RECEIPTS	-	-	-	-	-
11		INTERGOVERNMENTAL LOCAL					
12							
13	2 9000	Other Local			-	-	-
14							
15	510 01	Interest	-	-	0.92	0.92	0.92
16							
17	520 01	Proceeds from Sale of Bonds	-	-	-	-	-
18							
19		TOTAL LOCAL RECEIPTS	-	-	0.92	0.92	0.92
20		TRANSFERS IN:					
21	590 01	Inter-Fund - From Road Fund 300	-	-	-	-	-
22		TOTAL TRANSFERS IN	-	-	-	-	-
23	305 00	PERSONAL & REAL PROPERTY TAXES					
24		TOTAL RESOURCES AVAILABLE	289,633.65	244,053.76	8,462.00	8,462.00	8,462.00
25		LESS: DISBURSEMENTS	45,579.89	235,592.68			
26		BALANCE FORWARD	244,053.76	8,461.08			

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

DEUEL COUNTY

Fund	Code	Description
Fund	2580	COVID American Rescue Plan
Function	600	General Government

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	1 ----	PERSONAL SERVICES:					
2	1 0100	Official's Salaries					
3		TOTAL PERSONAL SERVICES	-	-	-	-	-
4	2 ----	OPERATING EXPENSES:					
5							
6	2 9900	Misc	45,579.89	235,592.68	8,462.00	8,462.00	8,462.00
7							
8							
9		TOTAL OPERATING EXPENSES	45,579.89	235,592.68	8,462.00	8,462.00	8,462.00
10	3 ----	SUPPLIES AND MATERIALS:					
11	3 0101	Supplies - Office					
12		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
13	4 ----	EQUIPMENT RENTAL:					
14	4 0200	Equipment Rental - Office					
15		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
16	5 ----	CAPITAL OUTLAY:					
17	5 1100	Road Projects	-	-	-	-	-
18			-		-	-	-
19		TOTAL CAPITAL OUTLAY:	-	-	-	-	-
20	7 ----	TRANSFERS OUT:					
21	7 0200	Transfers	-	-	-	-	-
22	7 ____	TOTAL TRANSFERS OUT	-	-	-	-	-
23	7 ____	TOTAL DISBURSEMENTS	45,579.89	235,592.68			
24		TOTAL BUDGET OF DISBURSEMENTS			8,462.00	8,462.00	8,462.00
25		NECESSARY CASH RESERVE			-	-	-
26		TOTAL REQUIREMENTS			8,462.00	8,462.00	8,462.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

COUNTY CLERK
Office, Activity or Function

Tammy Sherman, County Clerk
Signature of Officer

DEUEL COUNTY

Fund	Code	Description
Function	2700	INHERITANCE

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	1,311,079.54	1,456,912.24	1,499,079.57	1,499,079.57	1,499,079.57
2		INTERGOVERNMENTAL FEDERAL					
3							
4		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
5		INTERGOVERNMENTAL STATE					
6	344 01	Homestead Exemption					
7	344 05	Property Tax Credit					
8	346 01	Pro-Rate Motor Vehicle					
9							
10		TOTAL STATE RECEIPTS	-	-	-	-	-
11		INTERGOVERNMENTAL LOCAL					
12	310 01	Inheritance Tax	145,683.28	42,017.33			
13	310 05	Interest on Inheritance Tax	149.42	150.00	920.43	920.43	920.43
14	371 04	Miscellaneous Reimbursement	-	-			
15	534 02	Buckley Trust	-	-			
16	534 03	Smith Trust					
17							
18							
19							
20							
21		TOTAL LOCAL RECEIPTS	145,832.70	42,167.33	920.43	920.43	920.43
22		TRANSFERS IN:					
23	590 02	Transfers					-
24		TOTAL TRANSFERS IN	-	-	-	-	-
25	305 00	PERSONAL & REAL PROPERTY TAXES					
26		TOTAL RESOURCES AVAILABLE	1,456,912.24	1,499,079.57	1,500,000.00	1,500,000.00	1,500,000.00
27		LESS: DISBURSEMENTS	-	-			
28		BALANCE FORWARD	1,456,912.24	1,499,079.57			

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

DEUEL COUNTY

	Code	Description
Fund	2700	INHERITANCE
Function	982	INHERITANCE

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	1 ----	PERSONAL SERVICES:					
1	1 0100	Official's Salaries					
2		TOTAL PERSONAL SERVICES	-	-	-	-	-
3	2 ----	OPERATING EXPENSES:					
4	2 0100	Postal Services					
5	2 0200	Telephone Services					
6		Travel Expenses -					
7	2 1704	Mileage Allowance					
8	2 9900	Refund	-	-			
9		TOTAL OPERATING EXPENSES	-	-	-	-	-
10	3 ----	SUPPLIES AND MATERIALS:					
11	3 0101	Supplies - Office					
12		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
13	4 ----	EQUIPMENT RENTAL:					
14	4 0200	Equipment Rental - Office					
15		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
16	5 ----	CAPITAL OUTLAY:					
17	5 0101	Building Projects	-		1,500,000.00	1,500,000.00	1,500,000.00
18	5 ____						
19		TOTAL CAPITAL OUTLAY:	-	-	1,500,000.00	1,500,000.00	1,500,000.00
20	7 ----	TRANSFERS OUT:					
21	7 0200	Transfers					
22	7 ____	TOTAL TRANSFERS OUT					
23	7 ____	TOTAL DISBURSEMENTS					
24		TOTAL BUDGET OF DISBURSEMENTS	-	-	1,500,000.00	1,500,000.00	1,500,000.00
25		NECESSARY CASH RESERVE	-	-	-	-	-
26		TOTAL REQUIREMENTS			1,500,000.00	1,500,000.00	1,500,000.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025 — INHERITANCE (Office, Activity or Function) — *Tammy Sherman, County Clerk* (Signature of Officer)

DEUEL COUNTY

	Code	Description
Fund	2850	LOTTERY
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	9,798.82	12,361.25	13,868.37	13,868.37	13,868.37
2		INTERGOVERNMENTAL FEDERAL					
3							
4		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
5		INTERGOVERNMENTAL STATE					
6	344 01	Homestead Exemption					
7	344 05	Property Tax Credit					
8	534 10	Nebraska Lottery	2,662.43	1,507.12	131.63	131.63	131.63
9							
10		TOTAL STATE RECEIPTS	2,662.43	1,507.12	131.63	131.63	131.63
11		INTERGOVERNMENTAL LOCAL					
12	304 00	Motor Vehicle Taxes					
13	346 05	Nameplate Capacity Tax					
14	353 01	In-Lieu-of-Tax - 1957/Prior					
15	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
16	353 03	In-Lieu-of-Tax - Housing Authority					
17	475 02	Forfeiture	-				
18							
19		TOTAL LOCAL RECEIPTS	-	-	-	-	-
20		TRANSFERS IN:					
21	590 02	Transfers					
22		TOTAL TRANSFERS IN	-	-	-	-	-
23	305 00	PERSONAL & REAL PROPERTY TAXES					
24		TOTAL RESOURCES AVAILABLE	12,461.25	13,868.37	14,000.00	14,000.00	14,000.00
25		LESS: DISBURSEMENTS	100.00	-			
26		BALANCE FORWARD	12,361.25	13,868.37			

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

DEUEL COUNTY

	Code	Description
Fund	2850	LOTTERY
Function	600	FINANCIAL/ADMIN

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	1 ----	PERSONAL SERVICES:					
1	1 0100	Official's Salaries					
2		TOTAL PERSONAL SERVICES	-	-	-	-	-
3	2 ----	OPERATING EXPENSES:					
4	2 0100	Postal Services					
5		Travel Expenses -					
6	2 1704	Mileage Allowance					
7	2 1751	Dues, Subscriptions, Registrations, etc.	100.00	-	4,000.00	4,000.00	4,000.00
8	2 9900	Miscellaneous			10,000.00	10,000.00	10,000.00
9	2 ____						
10		TOTAL OPERATING EXPENSES	100.00	-	14,000.00	14,000.00	14,000.00
11	3 ----	SUPPLIES AND MATERIALS:					
12	3 0101	Supplies - Office	-		-	-	-
13		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
14	4 ----	EQUIPMENT RENTAL:					
15	4 0200	Equipment Rental - Office					
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 0500	Office Equipment					
19		TOTAL CAPITAL OUTLAY:	-	-	-	-	-
20	7 ----	TRANSFERS OUT:					
21	7 0201	Interfund to General Fund	-				
22	7 ____	TOTAL TRANSFERS OUT	-				
23	7 ____	TOTAL DISBURSEMENTS	100.00	-	14,000.00	14,000.00	14,000.00
24		TOTAL BUDGET OF DISBURSEMENTS	100.00	-	14,000.00	14,000.00	14,000.00
25		NECESSARY CASH RESERVE			-	-	-
26		TOTAL REQUIREMENTS			14,000.00	14,000.00	14,000.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

LOTTERY FUND
Office, Activity or Function

Tammy Sherman, County Clerk
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	2910	E911
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	2,206.93	277.73	2,311.00	2,311.00	2,311.00
2		INTERGOVERNMENTAL FEDERAL					
3							
4		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
5		INTERGOVERNMENTAL STATE					
6	344 01	Homestead Exemption					
7	344 05	Property Tax Credit					
8	346 01	Pro-Rate Motor Vehicle					
9							
10		TOTAL STATE RECEIPTS	-	-	-	-	-
11		INTERGOVERNMENTAL LOCAL					
12	304 00	Motor Vehicle Taxes					
13	346 05	Nameplate Capacity Tax					
14	353 01	In-Lieu-of-Tax - 1957/Prior					
15	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
16	353 03	In-Lieu-of-Tax - Housing Authority					
17							
18	395 09	911 Surcharge	3,300.25	3,048.00	-	-	-
19							
20							
21		TOTAL LOCAL RECEIPTS	3,300.25	3,048.00	-	-	-
22		TRANSFERS IN:					
23	590 02	Interfund from General 100	56,500.00	13,042.64	-	-	-
24		TOTAL TRANSFERS IN	56,500.00	13,042.64	-	-	-
25	305 00	PERSONAL & REAL PROPERTY TAXES					
26		TOTAL RESOURCES AVAILABLE	62,007.18	16,368.37	2,311.00	2,311.00	2,311.00
27		LESS: DISBURSEMENTS	61,729.45	14,057.37			
28		BALANCE FORWARD	277.73	2,311.00			

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

DEUEL COUNTY

	Code	Description
Fund	2910	E911
Function	697	E911

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	1 ----	PERSONAL SERVICES:					
2	1 0305	911 Coordinator	1,200.00	2,400.00	-	-	-
3		TOTAL PERSONAL SERVICES	1,200.00	2,400.00	-	-	-
4	2 ----	OPERATING EXPENSES:					
5	2 0100	Postal Services					
6	2 0200	Telephone Services	3,685.78	922.78	-	-	-
7	2 0500	911 Utilities	550.37	137.65	-	-	-
8	2 0525	Emergency Generator Operations	62.89	-	-	-	-
9	2 1801	Dues, Subs, & Registrations	-	-	-	-	-
10	2 1802	RAVE (Panhandle Alert)	-	-			
11	2 1816	Emergency 911 Phones	56,030.41	10,596.94	-	-	-
12	2 9900	Misc	-	-	2,311.00	2,311.00	2,311.00
13		TOTAL OPERATING EXPENSES	60,329.45	11,657.37	2,311.00	2,311.00	2,311.00
14	3 ----	SUPPLIES AND MATERIALS:					
15	3 0101	Supplies - Office	-	-			
16		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
17	4 ----	EQUIPMENT RENTAL:					
18	4 0400	Land Rental	200.00	-	-	-	-
19		TOTAL EQUIPMENT RENTAL	200.00	-	-	-	-
20	5 ----	CAPITAL OUTLAY:					
21	5 1217	Generators 911 Equipment	-	-	-	-	-
22	5 ____						
23		TOTAL CAPITAL OUTLAY:	-	-	-	-	-
24	7 ----	TRANSFERS OUT:					
25	7 0200	Transfers					
26	7 ____	TOTAL TRANSFERS OUT	-	-	-	-	-
27	7 ____	TOTAL DISBURSEMENTS	61,729.45	14,057.37			
28		TOTAL BUDGET OF DISBURSEMENTS			2,311.00	2,311.00	2,311.00
29		NECESSARY CASH RESERVE					
30		TOTAL REQUIREMENTS			2,311.00	2,311.00	2,311.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025 — E911 (Office, Activity or Function) — *Tammy Sherman, County Clerk* (Signature of Officer)

DEUEL COUNTY

	Code	Description
Fund	3700	Roads-Bond Debt Serv
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	-	-	-	-	-
2		INTERGOVERNMENTAL FEDERAL					
3							
4		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
5		INTERGOVERNMENTAL STATE					
6	344 01	Homestead Exemption					
7	344 05	Property Tax Credit					
8	346 01	Pro-Rate Motor Vehicle					
9							
10		TOTAL STATE RECEIPTS	-	-	-	-	-
11		INTERGOVERNMENTAL LOCAL					
12							
13	2 9000	Other Local			-	-	-
14							
15							
16							
17							
18							
19		TOTAL LOCAL RECEIPTS	-	-	-	-	-
20		TRANSFERS IN:					
21	590 01	Inter-Fund - From General & Roads	281,655.00	284,110.00	284,110.00	286,270.00	286,270.00
22		TOTAL TRANSFERS IN	281,655.00	284,110.00	284,110.00	286,270.00	286,270.00
23	305 00	PERSONAL & REAL PROPERTY TAXES					
24		TOTAL RESOURCES AVAILABLE	281,655.00	284,110.00	284,110.00	286,270.00	286,270.00
25		LESS: DISBURSEMENTS	281,655.00	284,110.00			
26		BALANCE FORWARD	-	-			

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

DEUEL COUNTY

	Code	Description
Fund	3700	Roads-Bond Debt Serv
Function	705	Road & Bridge

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	1 ----	PERSONAL SERVICES:					
2	1 0100	Official's Salaries					
3		TOTAL PERSONAL SERVICES	-	-	-	-	-
4	2 ----	OPERATING EXPENSES:					
5							
6							
7							
8							
9		TOTAL OPERATING EXPENSES	-	-	-	-	-
10	3 ----	SUPPLIES AND MATERIALS:					
11	3 0101	Supplies - Office					
12		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
13	4 ----	EQUIPMENT RENTAL:					
14	4 0200	Equipment Rental - Office					
15		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
16	6 ----	DEBT SERVICE:					
17	6 0100	Principal Retirement, first 1 only	230,000.00	235,000.00	235,000.00	240,000.00	240,000.00
18	6 0200	Interest Payments, both 1st & 2nd	51,655.00	49,110.00	49,110.00	46,270.00	46,270.00
19		TOTAL DEBT SERVICE:	281,655.00	284,110.00	284,110.00	286,270.00	286,270.00
20	7 ----	TRANSFERS OUT:					
21	7 0200	Transfers					
22	7 ____	TOTAL TRANSFERS OUT	-	-	-	-	-
23	7 ____	TOTAL DISBURSEMENTS	281,655.00	284,110.00			
24		TOTAL BUDGET OF DISBURSEMENTS			284,110.00	286,270.00	286,270.00
25		NECESSARY CASH RESERVE					
26		TOTAL REQUIREMENTS			284,110.00	286,270.00	286,270.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

Road Debt Service
Office, Activity or Function

Kristian Fusilier, Road Dept.
Signature of Officer

DEUEL COUNTY

	Code	Description
Fund	4000	Sheriff Veh Sinking
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	12,215.00	16,827.00	26,827.00	26,827.00	26,827.00
2		INTERGOVERNMENTAL FEDERAL					
3							
4		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
5		INTERGOVERNMENTAL STATE					
6	344 01	Homestead Exemption					
7	344 05	Property Tax Credit					
8	346 01	Pro-Rate Motor Vehicle					
9							
10		TOTAL STATE RECEIPTS	-	-	-	-	-
11		INTERGOVERNMENTAL LOCAL					
12							
13	2 9000	Other Local			-		
14							
15							
16							
17							
18							
19		TOTAL LOCAL RECEIPTS	-	-	-	-	-
20		TRANSFERS IN:					
21	590 01	Inter-Fund - From General Fund 100	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
22		TOTAL TRANSFERS IN	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
23	305 00	PERSONAL & REAL PROPERTY TAXES					
24		TOTAL RESOURCES AVAILABLE	22,215.00	26,827.00	36,827.00	36,827.00	36,827.00
25		LESS: DISBURSEMENTS	5,388.00	-			
26		BALANCE FORWARD	16,827.00	26,827.00			

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

DEUEL COUNTY

	Code	Description
Fund	4000	Sheriff Veh Sinking
Function	651	SHERIFF

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	1 ----	PERSONAL SERVICES:					
2	1 0100	Official's Salaries					
3		TOTAL PERSONAL SERVICES	-	-	-	-	-
4	2 ----	OPERATING EXPENSES:					
5							
6							
7							
8							
9		TOTAL OPERATING EXPENSES	-	-	-	-	-
10	3 ----	SUPPLIES AND MATERIALS:					
11	3 0101	Supplies - Office					
12		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
13	4 ----	EQUIPMENT RENTAL:					
14	4 0200	Equipment Rental - Office					
15		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
16	5 ----	CAPITAL OUTLAY:					
17	5 0500	Big Springs Vehicle	-	-	36,827.00	36,827.00	36,827.00
18	5 0501	Chappell Vehicle	5,388.00	-			
19		TOTAL CAPITAL OUTLAY:	5,388.00	-	36,827.00	36,827.00	36,827.00
20	7 ----	TRANSFERS OUT:					
21	7 0200	Transfers					
22	7 ____	TOTAL TRANSFERS OUT	-	-	-	-	-
23	7 ____	TOTAL DISBURSEMENTS	5,388.00	-			
24		TOTAL BUDGET OF DISBURSEMENTS			36,827.00	36,827.00	36,827.00
25		NECESSARY CASH RESERVE					
26		TOTAL REQUIREMENTS			36,827.00	36,827.00	36,827.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2025, through June 30, 2026, as indicated in Column (3).

Dated September 16, 2025

SHERIFF VEHICLE FUND
Office, Activity or Function

Scott DeCoste, Sheriff
Signature of Officer

Dickinson & Clark CPAs, PC

535 W Broadway, Suite 300
Council Bluffs, IA 51503
(712) 328-2600

September 30, 2025

Deuel County Commissioners
Deuel County, Nebraska

Management is responsible for the accompanying historical financial statements of Deuel County, Chappell, Nebraska (the "County"), which comprise of the statements of cash receipts and disbursements for the years ended June 30, 2024 and 2025, in accordance with the cash basis of accounting and included in the accompanying prescribed form required by the State of Nebraska Auditor of Public Accounts. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements 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 these historical financial statements.

We have also compiled the accompanying forecasted statements of cash receipts and disbursements of the County for the year ended June 30, 2026, in accordance with attestation standards established by the American Institute of Certified Public Accountants and included in the accompanying prescribed form required by the State of Nebraska Auditor of Public Accountants.

A compilation of forecasted statements is limited to presenting in the form of a forecast information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be difference 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 financial statements are prepared in accordance with 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 elected to omit substantially all of the disclosures and summary of significant forecast assumptions ordinarily included in historical and forecasted financial statements prepared on the cash basis of accounting. If the omitted disclosures and summary of significant forecast assumptions were included in the financial statements, they might influence the user's conclusions about the County's receipts and disbursements.

The financial statements included in the accompanying prescribed form are intended to comply with the requirements of the State of Nebraska Auditor of Public Accounts, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Deuel County.

Dickinson & Clark, CPA's

Dickinson & Clark CPAs, P.C.
Certified Public Accountants
Council Bluffs, Iowa