2025-2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF

VALLEY 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		4,033,935.00	4,033,935.00
Relief Fund		10,000.00	10,000.00
Debt Service Fund	150,000.00		150,000.00
			-
			-
			-
			-
			-
			-
Total All Funds	150,000.00	4,043,935.00	4,193,935.00

AUDITOR OF PUBLIC ACCOUNTS RECEIVED OCT 06 2025 STATE OF NEBRASKA

Report of Joint Public Agency & Interlocal Agreements

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

[X] YES [ ] NO

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

Total Certified Valuation $ 1,352,882,158

*(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 [X] NO

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

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	975,000.00
Interest	160,360.00
Total Bonded Indebtedness	1,135,360.00

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY

BUDGET MESSAGE

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

Chairperson of County Board

SEE ACCOUNTANTS'
COMPILATION REPORT

AGENDA
SEP 24 2025
#881

VALLEY COUNTY
RESOLUTION OF ADOPTION AND APPROPRIATIONS
25-12

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

NOW, THEREFORE, BE IT RESOLVED, by the Board of SUPERVISORS of VALLEY 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 VALLEY County for said fiscal year.

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

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

DATED AND PASSED THIS 24th DAY OF SEPTEMBER, 2025.

COUNTY BOARD

SEE ACCOUNTANTS'
COMPILATION REPORT

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

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

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

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

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

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY
SUMMARY OF ALL FUNDS

	Actual 2023-2024 (Column 1)	Actual 2024-2025 (Column 2)	Proposed 2025-2026 (Column 3)	Adopted 2025-2026 (Column 4)
Disbursements and Transfers:				
Operating	30,133,512.00	32,498,872.00	46,050,508.00	46,050,508.00
Capital Outlay	1,388,686.00	2,054,222.00	4,774,911.00	4,774,911.00
Debt Service	239,444.00	365,603.00	329,771.00	329,771.00
Transfers Out *(Must agree to Transfers In Below)*	1,884,067.00	2,008,937.00	4,966,435.00	4,966,435.00
Total Disbursements and Transfers	**33,645,709.00**	**36,927,634.00**	**56,121,625.00**	**56,121,625.00**
Balance, Receipts and Transfers:				
Net Fund Balance	28,309,390.00	32,084,797.00	36,682,681.00	36,682,681.00
Intergovernmental Federal	200,753.00	134,510.00	139,500.00	139,500.00
Intergovernmental State	1,567,803.00	1,623,100.00	1,170,123.00	1,170,123.00
Intergovernmental Local	30,432,190.00	34,281,862.00	32,130,239.00	32,130,239.00
Personal and Real Property Taxes	3,336,303.00	3,477,109.00	4,193,935.00	4,193,935.00
Transfers In *(Must agree to Transfers Out Above)*	1,884,067.00	2,008,937.00	4,966,435.00	4,966,435.00
Total Resources Available	65,730,506.00	73,610,315.00	79,282,913.00	79,282,913.00
Balance Forward/Cash Reserve	**32,084,797.00**	**36,682,681.00**	**23,161,288.00**	**23,161,288.00**
Cash Reserve Percentage				50%

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY 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	2,905,653.00	1,510,996.00	139,095.00	4,966,435.00	9,522,179.00
Public Safety - Law Enforcement	1,415,096.00	89,500.00			1,504,596.00
Public Safety - Other	9,000.00	5,000.00			14,000.00
Public Works - Highways & Roads	2,458,810.00	565,300.00	174,000.00		3,198,110.00
Public Works - Other					-
Public Health & Social Services	47,690.00				47,690.00
Culture and Recreation					-
Community Development					-
Miscellaneous					-
Business-type Activities:					
Airport					-
Nursing Home					-
Hospital	39,214,259.00	2,604,115.00	16,676.00		41,835,050.00
Historical Society					-
Solid Waste					-
Museum					-
Other					-
Total Disbursements & Transfers	46,050,508.00	4,774,911.00	329,771.00	4,966,435.00	**56,121,625.00**

NOTE: Total Disbursements must agree to Fund Summary Page

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

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) $ 3,825,994.00
*(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

2025 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=	0.00 % (3)

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

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 76,519.88

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 3,902,513.88**
(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) $ 4,193,935.00
(Total Personal and Real Property Tax Required from Cover Page)

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

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

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

SEE ACCOUNTANTS' COMPILATION REPORT

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

VALLEY COUNTY

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request (1) $ 3,825,994.00
(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) **3,825,994.00**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 3,826,098.00
See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

8,182,820.00 (2025 Growth Value) / 1,234,191,488.00 (2024 Total Valuation) = 0.66% (14a)

(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a) 25,367.43 Increase due to Growth (14)

Inflation Percentage 5.17% (15a)
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a) 197,809.27 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)	139,095.00
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)	5,670.00
County Attorneys	(19)	-
County Public Defenders	(20)	-
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-
Support of an interlocal agreement relating to public safety	(22)	-
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	-

Total Exceptions Utilized *(Total lines 16 thru 24)* (25) **144,765.00**

2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)* (26) **4,193,935.70**

2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)* (27) 4,193,935.00

Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* (28) **0.70**
(Line 26 - Line 27, MUST be greater than or equal to $0.00)

SEE ACCOUNTANTS' COMPILATION REPORT

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

VALLEY 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)	$ 23.83
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)	0.70
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	24.53

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)
Sheriff	$ 5,670.00
	-
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception *(must agree to Computation Form, line 18)*	**5,670.00**

SEE ACCOUNTANT'S COMPILATION REPORT

VALLEY COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	*(Column B)*	*(Column C)*	*(Column D)*	*(Column E)*	*(Column F)*
Countywide Entities					
County	4,043,935.00	150,000.00	1,352,882,158	0.298913	0.011087
Ag. Society	102,500.00	-	1,352,882,158	0.007576	0.000000
Historical Society	-	-	-	0.000000	0.000000
Airport	76,000.00	-	1,352,882,158	0.005618	0.000000
	-	-		0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.312107	

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

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

Levy Limit Analysis

Countywide General Levy (Line 13)	0.312107
Fire District - Largest General Levy Authority granted by County Board	0.020273
Township - Largest General Levy Authority granted by County Board	0.083412
Cemetery District - Largest General Levy Authority granted by County Board	0.000000
Irrigation District - Largest General Levy Authority granted by County Board	0.010718
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	0.426510 **(2)**

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

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	*(Column B)*	*(Column C)*	*(Column D)*	*(Column E)*	*(Column F)*
Countywide Entities					
County	4,043,935.00	150,000.00	1,352,882,158	0.298913	0.011087
Ag. Society	102,500.00	-	1,352,882,158	0.007576	0.000000
Historical Society	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.306489	

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

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

Levy Limit Analysis

Countywide General Levy (Line 13)	0.306489
Fire District - Largest General Levy Authority granted by County Board	0.020273
Township - Largest General Levy Authority granted by County Board	0.083412
Cemetery District - Largest General Levy Authority granted by County Board	0.000000
Irrigation District - Largest General Levy Authority granted by County Board	0.010718
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	0.420892 **(2)**

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

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY

COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES

Tax Year	Amount
2024	$ 4,421,658.22
2023	$ 9,053.49
2022	$ 800.04

SEE ACCOUNTANTS'
COMPILATION REPORT

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

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
University of Nebraska	7/1/24 to 6/30/25	Agricultural Education
Region 26	7/1/24 to 6/30/25	Communications
Mid-Nebraska Individual Services	7/1/24 to 6/30/25	Services for Disabled Individuals
Region 3 Mental Health	7/1/24 to 6/30/25	Mental Health Services
Nebraska DHHS	7/1/24 to 6/30/25	Business Office
Valley County Economic Development	7/1/24 to 6/30/25	Economic Development
South Central Area Aging	7/1/24 to 6/30/25	Services for Elderly Individuals
Central Nebraska Economic Development District	7/1/24 to 6/30/25	Economic Development
Village of North Loup	7/1/24 to 6/30/25	Law Enforcement
Village of Arcadia	7/1/24 to 6/30/25	Law Enforcement
District 8 Probation	7/1/24 to 6/30/25	Probation Services
Custer, Garfield, Greeley, Howard, Sherman and Wheeler Counties	7/1/24 to 6/30/25	Prisoner Housing
Nebraska State Courth Administration	7/1/24 to 6/30/25	District Court Clerk Reimbursement
Custer County		Agreement for use of Noxious Weed Equipment
City of Ord	7/1/24 to 6/30/25	Law Enforcement
North Loup River Public Power & Irrigation District	7/1/24 to 6/30/25	Water
Loup Valley Rural Public Power District	7/1/24 to 6/30/25	Tower Lease

SEE ACCOUNTANTS' COMPILATION REPORT

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

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Howard County	7/1/24 to 6/30/25	District 8 Court Costs
Howard/Sherman/Greeley County	7/1/24 to 6/30/25	Extension office/mileage

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY 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
		(1)	(2)	(3)	(4)	(5)
271 00	NET FUND BALANCE, 7-1-	269,971.00	648,777.00	485,546.00	485,546.00	485,546.00
	TAXES					
304 00	Motor Vehicle Taxes	208,882.00	225,809.00	220,000.00	220,000.00	220,000.00
305 00	Personal and Real Property Taxes	3,212,902.00	3,416,674.00	4,033,935.00	4,033,935.00	4,033,935.00
311 00	Local Option Sales Tax					
318 01	License or Occupation Tax					
	Total Taxes	3,421,784.00	3,642,483.00	4,253,935.00	4,253,935.00	4,253,935.00
	LICENSES AND PERMITS					
325 01	Building Permits					
325 05	Zoning Permits					
	Total Licenses and Permits	-	-	-	-	-
	INTERGOVERNMENTAL FEDERAL					
330 20	Highway Safety					
330 30	Crime Commission					
330 80	Park and Recreation					
331 01	Title IV-D Child Support Enforcement (Dist. Court)					
331 02	Title IV-D Child Support Enforcement (Attorney)					
334 02	Natural Disaster -					
336 01	U.S. Fish & Wildlife					
337 01	Public Grazing Land					
338 01	U.S. Ent. Lands - Sec. 1					
338 02	U.S. Ent. Lands - Sec. 3	3,452.00	3,642.00	3,500.00	3,500.00	3,500.00
339 01	Federal Grants - Other					
339 04	Community Block Grant					

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY

Fund	Code	Description
	0100	GENERAL
Function		

RECEIPTS SUMMARY

Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
				Officials Estimation	Board Proposed	Adopted
	Total Federal Receipts	3,452.00	3,642.00	3,500.00	3,500.00	3,500.00
	INTERGOVERNMENTAL STATE					
340 01	State Grants					
341 30	State Prisoner Reimbursements					
341 70	Reimb. of Indigent Defense Services					
344 01	Homestead Exemption	48,285.00	48,714.00			
344 05	Property Tax Credit	283,981.00	361,682.00			
345 01	Government Subdivision Aid					
345 02	Insurance Tax Allocation	14,339.00	15,126.00	15,000.00	15,000.00	15,000.00
345 05	Property Tax Relief					
346 01	ProRate Motor Vehicle	7,956.00	7,947.00	7,500.00	7,500.00	7,500.00
346 02	Carline Tax Allocation	1,293.00	1,116.00	1,100.00	1,100.00	1,100.00
347 02	Incentive Payments					
346 05	Nameplate Capacity Tax	129.00	138.00	100.00	100.00	100.00
	Airline Tax Allocation	2,836.00	2,286.00	2,200.00	2,200.00	2,200.00
	Interlocal Government Payments	-	47,196.00	-	-	-
	Total State Receipts	358,819.00	484,205.00	25,900.00	25,900.00	25,900.00
	INTERGOVERNMENTAL LOCAL					
351 01	Interlocal Government Pay.					
351 01	Interlocal Government Pay.					
351 01	Interlocal Government Pay.					
353 01	In-Lieu-of-Tax-1957 & Pr.	182.00	182.00	180.00	180.00	180.00
353 02	In-Lieu-of-Tax-5% Gross Receipts	32,867.00	32,286.00	30,000.00	30,000.00	30,000.00
353 03	In-Lieu-of-Tax-Housing Authority	5,728.00	7,526.00	6,000.00	6,000.00	6,000.00
	Total Local Intergovernmental	38,777.00	39,994.00	36,180.00	36,180.00	36,180.00

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY

	Code	Description
Fund	0100	GENERAL
Function		

RECEIPTS SUMMARY

Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
				Officials Estimation	Board Proposed	Adopted
	LOCAL CHARGES FOR SERVICES					
	County Treasurer -					
360 01	Drivers License - Fees	2,099.00	2,152.00	2,000.00	2,000.00	2,000.00
360 02	Motor Vehicle Registration - Fees	24,120.00	21,900.00	21,500.00	21,500.00	21,500.00
360 07	Advertising Fees	520.00	555.00	500.00	500.00	500.00
360 11	Boat Registration - Fees					
360 18	Auto Title Fees					
361 01	Homestead Exemption Commission	2,656.00	2,652.00	2,500.00	2,500.00	2,500.00
361 03	Sales Tax Commission	6,041.00	6,235.00	7,500.00	7,500.00	7,500.00
361 08	Motor Vehicle Fee Commission	7,193.00	7,753.00	6,500.00	6,500.00	6,500.00
363 01	Property Tax Commission	123,571.00	111,012.00	110,000.00	110,000.00	110,000.00
363 07	Motor Vehicle Tax Commission					
365 01	Miscellaneous Fees & Commission	1,078.00	974.00	930.00	930.00	930.00
	Property Tax Credit Commission	12,691.00	15,831.00	15,000.00	15,000.00	15,000.00
	Special Assessment Tax Commission	2,056.00	1,170.00	1,000.00	1,000.00	1,000.00
	County Clerk -					
371 01	Filing & Recording Fees	15,574.00	16,301.00	15,500.00	15,500.00	15,500.00
371 02	Documentary Stamps	14,443.00	13,788.00	13,000.00	13,000.00	13,000.00
371 03	Miscellaneous Fees	1,991.00	1,049.00	900.00	900.00	900.00
371 06	Political Filing Fees	360.00	-	-	-	-
	Clerk of the District Court -					
380 01	Filing & Recording Fees	515.00	405.00	400.00	400.00	400.00
380 03	Court Cost Refunds					
380 05	Miscellaneous Fees	699.00	3,264.00	500.00	500.00	500.00
383 00	Passport Fees	6,100.00	5,615.00	4,500.00	4,500.00	4,500.00
	HHS - Title IV-D Reimbursements	5,191.00	7,550.00	5,000.00	5,000.00	5,000.00
	County Court System -					
390 01	County Court Cost Refunds	129.00	123.00	100.00	100.00	100.00

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY

Fund	Code 0100	Description GENERAL
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
		Election Commissioner -					
	393 01	Voter Registration Lists					
	393 02	Election Costs Recovered					
	393 04	Miscellaneous Fees					
		Register of Deeds -					
	394 01	Filing & Recording Fees					
	394 02	Documentary Stamps					
	394 03	Miscellaneous Fees					
		County Sheriff -					
	395 01	Service Fees	15,938.00	21,369.00	17,500.00	17,500.00	17,500.00
	395 02	Mileage & Costs Refund					
	395 03	Law Enforcement Services (contract)	76,800.00	76,800.00	76,800.00	76,800.00	76,800.00
	395 04	Breath Analyzer Fees					
	395 05	Reimbursement					
	395 10	Vehicle Inspection Account	1,860.00	1,580.00	1,500.00	1,500.00	1,500.00
	395 13	Handgun Application Fee					
		Co Jail Reimbursements	36,940.00	55,740.00	35,000.00	35,000.00	35,000.00
		Opioid Settlement	12,748.00	8,543.00	5,000.00	5,000.00	5,000.00
		Grant	1,993.00	3,529.00	-	-	-
		County Attorney -					
	396 01	Fees - Check Collections	160.00	50.00	50.00	50.00	50.00
	396 08	Pretrial Diversion					
		HHS - Title IV-D Reimbursements	23,517.00	13,095.00	12,000.00	12,000.00	12,000.00
		Other Receipts -					
	398 01	Landfill - Commercial Fees					
	398 02	Garbage Disposal Fees					
	402 03	Ambulance - Contract Services					
	406 01	Vending Machines					
	408 01	Emergency Management Fees					

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY

	Code	Description
Fund	0100	GENERAL
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Receipts Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
	409 01	Sale of Maps/Publications, etc.					
	410 01	Surveyor Services					
	450 02	Photo Copy	131.00	512.00	250.00	250.00	250.00
	450 03	Postage	33.00	61.00	50.00	50.00	50.00
	450 04	Telephone/Communication Services					
	450 05	Internet Services					
	470 01	Overload Fines - 25%	769.00	137.00	100.00	100.00	100.00
	500 01	Leases & Rental Property	37,314.00	18,650.00	18,650.00	18,650.00	18,650.00
	504 01	Bookmobile Receipts					
	510 01	Interest on Investments	92,533.00	124,458.00	75,000.00	75,000.00	75,000.00
	530 01	Sale of Surplus Property - Equipment	2,700.00	527.00	-	-	-
	530 02	Sale of Property - Land & Buildings	100.00	-	-	-	-
	530 03	Sale of Surplus Property - Misc					
	530 05	Sale of Materials	5,500.00	2,832.00	-	-	-
	531 01	Judgments & Settlements					
	533 01	One Time Receipts	6,961.00	160.00	-	-	-
	534 01	Contributions & Donations	127,286.00	27,894.00	-	-	-
	540 01	Miscellaneous Receipts	21,273.00	64,797.00	13,202.00	13,202.00	13,202.00
		TOTAL LOCAL RECEIPTS	691,583.00	639,063.00	462,432.00	462,432.00	462,432.00
		TRANSFERS IN:					
	590 02	Transfers In - Inheritance Tax Fund	499,848.00	47,243.00	-	-	-
	590 02	Transfers In - Planning & Zoning Fund	120.00	1,060.00	8,000.00	8,000.00	8,000.00
		Transfers In - Internal Reserve	-	-	1,363,171.00	1,363,171.00	1,363,171.00
		Transfers In - American Rescue Plan Fund	-	2,661.00			
		Transfers In - Courthouse Bond	-	475,235.00	363,840.00	363,840.00	363,840.00
		Transfers In - Register of Deeds	-	-	4,428.00	4,428.00	4,428.00
		Total Transfer In	499,968.00	526,199.00	1,739,439.00	1,739,439.00	1,739,439.00
		TOTAL RESOURCES AVAILABLE	5,284,354.00	5,984,363.00	7,006,932.00	7,006,932.00	7,006,932.00
		Less: Disbursements	4,635,577.00	5,498,817.00	6,746,792.00	6,746,792.00	6,746,792.00
		BALANCE FORWARD /CASH RESERVE	648,777.00	485,546.00	260,140.00	260,140.00	260,140.00

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

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
GENERAL					
County Board					
Personal Services					
Official's Salary	54,000.00		54,600.00		54,000
Retirement/County Share	3,645.12		3,685.62		3,645
	57,645.12		58,285.62		57,645
Operating Expenses					
Mileage Allowance	0.00		0.00		500
Convention/Wkshop/Mtg Exp	1,189.80		1,676.45		4,000
	1,189.80		1,676.45		4,500
TOTAL	58,834.92		59,962.07		62,145
County Clerk					
Personal Services					
Official's Salary	51,660.00		54,243.00		56,955
Chief Deputy Salary	0.00		0.00		39,980
Reg Time Salary/Clerical	61,912.58		61,077.67		33,780
Hourly Wage/Clerical	3,272.50		4,403.00		2,000
Retirement/County Share	7,887.16		8,081.40		8,980
	124,732.24		127,805.07		141,695
Operating Expenses					
Dues/Subscription/Registration	100.00		50.00		150
Convention/Wkshop/Mtg Exp	1,074.11		1,586.74		1,500
Maintenance Agreement	0.00		0.00		7,620
Miscellaneous Expenses	261.19		34.80		300
	1,435.30		1,671.54		9,570
Supplies & Materials					
Supplies/Office	429.07		339.73		600
	429.07		339.73		600
Capital Outlays					
Cap Outly/Office Equip	500.00		2,015.75		1,750
	500.00		2,015.75		1,750
TOTAL	127,096.61		131,832.09		153,615
County Treasurer					
Personal Services					
Official's Salary	51,660.00		54,243.00		56,955
Chief Deputy Salary	39,463.82		40,677.08		41,908
Reg Time Salary/Clerical	32,932.70		33,972.66		34,995
Retirement/County Share	8,373.84		8,700.30		9,035
	132,430.36		137,593.04		142,893
Operating Expenses					
Dues/Subscription/Registration	110.20		225.00		600
Convention/Wkshop/Mtg Exp	936.21		1,001.73		1,100
Maintenance Agreement	957.26		0.00		7,502
Miscellaneous Expenses	0.00		0.00		200
	2,003.67		1,226.73		9,402
Supplies & Materials					
Supplies/Office	4,934.51		3,605.41		4,000
	4,934.51		3,605.41		4,000
Capital Outlays					
Cap Outlay/Office Equip	1,000.00		0.00		1,000
	1,000.00		0.00		1,000
TOTAL	140,368.54		142,425.18		157,295
County Assessor					
Personal Services					
Official's Salary	51,660.00		54,243.00		56,955
Chief Deputy Salary	0.00		0.00		38,135
Reg Time Salary/Clerical	63,365.78		63,235.66		33,800
Hourly Wage/Clerical	18,478.10		19,187.90		18,500
Retirement/County Share	9,011.65		9,225.14		9,950
	142,515.53		145,891.70		157,340

SEE ACCOUNTANTS COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
Operating Expenses					
Printing & Publishing	7.75		262.95		1,000
Maps & Aerial Photos	0.00		0.00		22,435
Data Processing Costs	12,768.00		12,788.00		12,788
Computer Expense	0.00		0.00		14,611
Mileage Allowance	325.57		227.13		900
Dues/Subscription/Registration	340.00		415.00		1,500
Convention/Wkshop/Mtg Exp	210.00		1,673.10		2,000
Appraiser's Fees	62,038.00		25,620.00		6,000
Maintenance Agreement	0.00		0.00		11,803
	75,689.32		40,986.18		73,037
Supplies & Materials					
Supplies/Office	4,117.00		1,141.20		2,500
Machinery & Equip Fuel	0.00		0.00		500
	4,117.00		1,141.20		3,000
Capital Outlays					
Cap Outlay/Office Equip	160.00		0.00		2,000
	160.00		0.00		2,000
TOTAL	222,481.85		188,019.08		235,377
Election Commissioner					
Personal Services					
Hourly Wage/Clerical	127.50		252.98		1,000
Retirement/County Share	8.61		17.08		68
	136.11		270.06		1,068
Operating Expenses					
Forms Printing/Ballot Costs	6,555.14		10,424.50		8,500
Printing & Publishing	1,253.76		2,472.92		3,000
Mileage Allowance	216.15		0.00		200
Convention/Wkshop/Mtg Exp	258.19		0.00		400
Misc Labor/Elec Wrkrs	5,250.04		6,023.52		7,300
	13,533.28		18,920.94		19,400
Supplies & Materials					
Supplies/Voting	123.18		424.26		0
	123.18		424.26		0
Capital Outlays					
Cap Outlay	1,540.00		0.00		1,600
	1,540.00		0.00		1,600
TOTAL	15,332.57		19,615.26		22,068
Planning & Zoning					
Personal Services					
Reg Time Salary/Administrative	22,166.66		23,437.50		24,850
Retirement/County Share	1,496.22		1,582.02		1,677
	23,662.88		25,019.52		26,527
Operating Expenses					
Postal Services	0.00		0.00		78
Telephone Service	1,200.00		1,200.00		1,200
Printing & Publishing	73.87		0.00		2,500
Data Processing Costs	0.00		3,856.00		4,000
Mileage Allowance	750.49		1,136.35		1,500
Dues/Subscriptions/Reg/Training Fee	325.00		0.00		500
Convention Workshop Expense	235.00		117.15		1,000
Consulting Fees	8,310.00		18,475.00		9,080
Planning Costs	3,996.00		4,700.00		22,000
	14,890.36		29,484.50		41,858
Supplies & Materials					
Supplies/Office	28.00		28.00		250
	28.00		28.00		250
Capital Outlays					
Cap Outlay/Office Equip	0.00		0.00		100
	0.00		0.00		100
TOTAL	38,581.24		54,582.02		68,735

SEE ACCOUNTANTS COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
Clerk of District Court					
Personal Services					
Reg Time Salary/Clerical	0.00		0.00		0
Retirement/County Share	0.00		0.00		0
	0.00		0.00		0
Operating Expenses					
Dues/Subscription/Registration	0.00		0.00		0
Convention/Wkshop/Mtg Exp	0.00		0.00		0
District Court Costs	0.00		0.00		0
Miscellaneous Expenses	0.00		0.00		0
	0.00		0.00		0
Supplies & Materials					
Supplies/Office	0.00		0.00		0
	0.00		0.00		0
Rental					
Imaging Equipment & Support	0.00		0.00		0
	0.00		0.00		0
Capital Outlays					
Cap Outlay/Office Equip	0.00		0.00		0
	0.00		0.00		0
TOTAL	0.00		0.00		0
County Court System					
Operating Expenses					
Postal Services	0.00		0.00		0
Telephone Service	0.00		0.00		0
Microfilm/Photocopies	0.00		0.00		0
Office Eq Repair/Mtc Agr	0.00		0.00		0
County Court Costs	0.00		0.00		0
	0.00		0.00		0
Supplies & Materials					
Supplies/Office	0.00		0.00		0
	0.00		0.00		0
Rental					
Office Equipment Rental	0.00		0.00		0
	0.00		0.00		0
Capital Outlays					
Cap Outlay/Office Equip	0.00		0.00		0
	0.00		0.00		0
TOTAL	0.00		0.00		0
Court Services					
Personal Services					
Reg Time Salary/Clerical	16,067.68		21,226.00		0
	16,067.68		21,226.00		0
Operating Expenses					
Microfilm/Photocopy	0.00		1,399.89		1,500
Dues/Subs/Reg/Trng/Con	0.00		0.00		200
Probation Officer Costs	0.00		0.00		4,500
County Court Costs	8,068.53		3,692.18		6,000
District Court Costs	4,550.89		3,709.16		7,000
Lawyer Fees	138,378.42		66,623.89		0
Misc Dist Ct Costs/Sec Bailiff	0.00		3,066.93		10,590
Juror Fees	0.00		0.00		8,000
Witness Fees	0.00		0.00		500
Court Appointed Council	0.00		0.00		150,000
Court Public Defender Costs	41,250.00		45,000.00		55,000
Professional Fees/CM CDC	0.00		0.00		24,000
	192,247.84		123,492.05		267,290
Supplies & Materials					
Supplies/Office	0.00		789.02		2,000
	0.00		789.02		2,000
Rental					

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
Office Equipment Rental	0.00		1,584.03		2,000
	0.00		1,584.03		2,000
Capital Outlays					
Cap Outlay/Office Equip	0.00		0.00		1,500
	0.00		0.00		1,500
TOTAL	208,315.52		147,091.10		272,790
Building & Grounds					
Personal Services					
Hourly Wage/Custodian	49,743.87		43,773.24		47,840
Retirement/County Share	3,357.76		2,954.70		3,230
	53,101.63		46,727.94		51,070
Operating Expenses					
Utilities/Electric	25,944.17		25,104.85		32,000
Building Repair & Grounds Repair	41,092.62		12,126.85		20,000
Maintenance Agreements	5,585.89		4,409.62		5,000
Lawn Maintenance	2,145.70		1,575.47		2,500
Garbage Disposal	663.12		1,880.00		700
Miscellaneous Expense	1,952.00		408.05		2,500
	77,383.50		45,504.84		62,700
Supplies & Materials					
Supplies/Janitorial	2,352.51		2,931.23		3,500
Machinery & Equip Fuel	0.00		0.00		500
	2,352.51		2,931.23		4,000
Capital Outlays					
Courthouse Remodeling	99,858.34		592,016.11		400,000
	99,858.34		592,016.11		400,000
TOTAL	232,695.98		687,180.12		517,770
Agricultural Ext Agent					
Personal Services					
Reg Time Salary/Clerical	47,287.89		49,648.68		52,144
Hourly Wage/Clerical	324.75		79.50		900
Retirement/County Share	3,191.94		3,351.24		3,646
	50,804.58		53,079.42		56,690
Operating Expenses					
Postal Services	330.00		585.42		750
Telephone Service	1,470.12		1,470.12		2,000
Printing & Publishing	65.85		66.78		100
Office Eq Repair/Mtc Agr	0.00		599.31		0
Travel Expenses	10,118.39		8,968.29		15,000
Bd Members Exp/Ag Ext Ser	182.20		211.93		250
Dues/Subscriptions/Reg/Trng Fees	0.00		0.00		100
Miscellaneous Labor	1,250.00		3,000.00		3,000
	13,416.56		14,901.85		21,200
Supplies & Materials					
Supplies/Office	1,447.51		456.91		2,000
Miscellaneous Supplies	50.51		47.88		150
	1,498.02		504.79		2,150
Rental					
Lease:Extension Office Copier	1,939.39		1,542.12		2,000
	1,939.39		1,542.12		2,000
Capital Outlays					
Cap Outlay/Office Equip	2,526.90		0.00		1,875
	2,526.90		0.00		1,875
TOTAL	70,185.45		70,028.18		83,915
County Sheriff					
Personal Services					
Official's Salary	56,250.00		64,575.00		67,725
Chief Deputy Salary	53,230.22		92,907.46		69,000
Other Deputy's Salary	162,793.65		187,201.76		236,000
Deputy On Call Time	2,050.00		1,450.00		3,000
Reg Time Salary/Clerical	45,438.06		43,837.00		53,000

SEE ACCOUNTANTS
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
Retirement/County Share	26,593.58		33,051.63		38,500
Uniform Allowance	2,089.50		7,844.41		10,000
Grant Wages	5,856.01		11,229.25		10,000
	354,301.02		442,096.51		487,225
Operating Expenses					
Postal Services	56.69		261.83		900
Telephone	4,417.64		8,201.45		7,000
Printing & Publishing	2,555.90		0.00		2,000
Petty Cash	66.00		113.00		1,000
Computer Exp:AS400	215.00		677.60		1,500
Office Equipment Repair	0.00		398.00		500
Other Equipment Repair/Sher Vehicles	17,125.22		1,322.83		6,000
Mileage Allowance	0.00		0.00		500
Dues/Subscriptions/Reg/Trng Fees	6,849.45		16,953.01		15,000
Convention/Wkshop/Mtg Exp	1,209.70		486.85		5,000
Grant Misc	0.00		396.00		0
Miscellaneous Expenses	5,774.00		35,161.96		20,000
STOP Program	0.00		1,281.00		0
Drug Law Enforcement	0.00		0.00		0
	38,269.60		65,253.53		59,400
Supplies & Materials					
Supplies/Office	1,176.67		1,100.80		1,100
Supplies/Law Enforcement	1,500.61		10,706.10		10,000
Machinery & Equip Fuel	16,991.90		17,647.97		40,000
Mach & Equip/Grease & Oil	2,903.38		35,502.80		6,000
Mach Eq/Tires-Tire Repair	25.00		1,088.00		4,000
Miscellaneous Supplies	106.99		55.19		1,000
Opiods Settlement Supplies	4,662.98		0.00		0
	27,367.53		66,100.86		62,100
Capital Outlays					
Cap Outlay/Autos	0.00		43,886.86		70,000
Grant Equipment	13,975.80		11,603.20		0
	13,975.80		55,490.06		70,000
Transfers					
Inter-Fund Transfers	0.00		0.00		38,825
	0.00		0.00		38,825
TOTAL	433,913.95		628,940.96		717,550
County Attorney					
Personal Services					
Official's Salary	82,000.02		86,100.00		90,405
Reg Time Salary/Clerical	1,487.50		13,725.00		31,250
Retirement/County Share	5,635.41		6,738.21		7,950
	89,122.93		106,563.21		129,605
Operating Expenses					
Postal Services	0.00		0.00		250
Mileage Allowance	157.72		58.63		250
Dues/Subscrip/Registratn	1,370.00		118.93		1,500
Convention/Workshop Expense	2,390.45		255.00		2,500
Witness Fees	0.00		230.38		1,000
Sheriffs Fees	1,784.52		2,028.94		2,500
Transcripts	0.00		733.30		1,000
Coroner/Autopsy Costs	1,567.00		0.00		5,000
Miscellaneous Expenses	6,963.69		413.75		5,000
	14,233.38		3,838.93		19,000
Supplies & Materials					
Supplies/Office	1,384.54		1,207.34		1,500
	1,384.54		1,207.34		1,500
Capital Outlays					
Cap Outlay/Office Equip	0.00		548.76		3,000
	0.00		548.76		3,000
TOTAL	104,740.85		112,458.24		153,105

SEE ACCOUNTANTS COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
Co Atty/Title IVD Cs Agr					
Personal Services					
Hourly Wage/Clerical	16,447.00		11,950.50		22,500
Retirement/County Share	1,110.17		806.66		1,500
	17,557.17		12,757.16		24,000
Operating Expenses					
Convention/Workshop Expense	0.00		0.00		0
	0.00		0.00		0
TOTAL	17,557.17		12,757.16		24,000
County Jail					
Personal Services					
Reg Time Sal/Adminstratv	11,000.00		12,000.00		12,000
Hourly Wage/Jail Tenders	176,640.87		221,987.00		185,000
Health Reimbursement/In Lieu	2,250.00		0.00		4,500
Retirement/County Share	14,288.43		16,034.16		15,000
	204,179.30		250,021.16		216,500
Operating Expenses					
Dues/Subscription/Reg/Trng Fees	2,363.19		1,255.59		1,000
Convention/Wkshop/Mtg Exp	400.00		222.55		1,000
Other Operating Sheriffs Costs	357.00		0.00		4,000
Board of Prisoners	19,013.55		29,962.77		32,000
Boarding Contracts	0.00		16,194.37		13,000
Medical/Prisoners	7,134.06		7,133.60		10,000
Blood Alcohol Test	0.00		105.00		350
Miscellaneous - Grant	0.00		0.00		4,000
Miscellaneous Expenses	2,492.69		11,198.02		8,000
	31,760.49		66,071.90		73,350
Supplies & Materials					
Supplies/Office	701.12		813.53		1,500
Supplies/Janitorial	1,905.62		2,185.22		2,000
Supplies/Medical-Personal	598.00		280.00		500
Miscellaneous Supplies	1,405.33		2,302.11		2,500
	4,610.07		5,580.86		6,500
Capital Outlays					
Jail Remodeling	0.00		0.00		15,000
	0.00		0.00		15,000
Transfers					
Inter-Fund Transfers	0.00		0.00		15,000
	0.00		0.00		15,000
TOTAL	240,549.86		321,673.92		326,350
Ambulance Operations					
Operating Expenses					
Ambulance Costs	0.00		0.00		0
	0.00		0.00		0
TOTAL	0.00		0.00		0
Civil Defense					
Personal Services					
Official's Salary	0.00		0.00		3,600
Civil Defense Assistant	3,000.00		3,300.00		3,600
Regular Time Salary/Administrative	3,000.00		3,300.00		0
Retirement/County Share	202.47		222.72		250
	6,202.47		6,822.72		7,450
Operating Expenses					
Convention/Wkshop/Mtg Exp	0.00		0.00		250
Civil Defense Costs	71.19		1,525.35		4,000
	71.19		1,525.35		4,250
Supplies & Materials					
Machinery/Equip Fuel	0.00		1,525.60		1,500
	0.00		1,525.60		1,500
Capital Outlays					
Emergency Management Equipment	11,824.41		0.00		5,000

SEE ACCOUNTANTS
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
	11,824.41		0.00		5,000
TOTAL	18,098.07		9,873.67		18,200
County Surveyor					
Operating Expenses					
Surveyor, Contracted Services	9,287.51		4,728.45		14,000
	9,287.51		4,728.45		14,000
TOTAL	9,287.51		4,728.45		14,000
Noxious Weed Control					
Personal Services					
Regular Time Salary/Administrative	23,166.68		24,132.50		25,300
Retirement/County Share	1,563.80		1,628.98		1,720
	24,730.48		25,761.48		27,020
Operating Expenses					
Postal Services	9.73		15.26		300
Printing & Publishing	1,031.66		562.05		1,500
Mileage Allowance	4,355.12		5,592.79		6,000
Convention/Workshop Expense	1,539.91		1,301.95		1,500
Miscellaneous Labor/10 Day Notice	0.00		27.52		100
	6,936.42		7,499.57		9,400
Supplies & Materials					
Supplies/Office	59.02		113.73		250
	59.02		113.73		250
TOTAL	31,725.92		33,374.78		36,670
Veterans Service Officer					
Personal Services					
Official's Salary	0.00		12,375.00		16,931
Regular Time Salary/Administrative	14,625.00		9,438.00		14,560
Part Time/Clerical	11,732.00		6,678.00		0
	26,357.00		28,491.00		31,491
Operating Expenses					
Dues/Subscription/Reg/Trng Fees	898.00		898.00		5,000
Convention/Workshop Expense	160.00		1,565.07		0
	1,058.00		2,463.07		5,000
Supplies & Materials					
Supplies/Office	330.19		0.00		1,000
	330.19		0.00		1,000
Capital Outlays					
Cap Outlay/Other Equipment	50.00		120.00		1,000
	50.00		120.00		1,000
TOTAL	27,795.19		31,074.07		38,491
Miscellaneous General					
Personal Services					
Ins<HRA VEBA-In Lieu	138,170.84		144,529.63		150,000
Group Ins/Health/Buydown	453,041.81		505,062.08		606,000
Life Ins/LTD/Co Share	19,902.12		20,191.15		22,000
Retirement/Prior Service	250.48		150.48		400
Social Security/County Share	145,301.50		156,883.21		219,000
	756,666.75		826,816.55		997,400
Operating Expenses					
Postal Services/Sup/Mtc	8,076.58		10,296.90		16,000
Telephone Service	12,195.91		12,623.89		13,000
Ins Prem/Gen Liab-Pkg	105,238.00		113,816.00		143,000
Real Estate Tax/County Farm	7,658.50		7,082.67		8,500
Mental Health Board Costs	2,116.69		0.00		5,000
Printing & Publishing	5,213.44		6,261.79		8,000
Computer Expense:Assessor/Treasurer	18,245.04		19,050.00		1,075
LB 644 Printing	1,925.07		1,512.50		2,000
Dues/Subscription/Reg/Trng Fees	3,399.56		2,012.66		5,500
Probation Officer Costs	4,306.64		1,290.42		0
District Court Costs	0.00		0.00		0
County Court Costs	800.00		0.00		0

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
Misc Dist Ct Costs/Sec Bailiff	8,746.27		9,491.96		3,410
Juror Fees	0.00		0.00		0
Witness Fees	0.00		0.00		0
Consulting Fees Health Insurance	0.00		103.04		150
Professional Fees=DMG/FCB	5,668.28		4,131.68		6,000
Appraiser's Fees	1,600.00		0.00		0
Audit	14,500.00		22,135.27		16,000
Budget Preparation Costs	5,820.00		2,975.00		4,000
Maintenance Agreement	8,821.87		9,292.26		7,550
Institutional Costs/Mental/EPC	0.00		0.00		0
Coroner/Autopsy Costs	5,145.00		0.00		0
Abandoned Cemetery Costs	0.00		500.00		5,000
Ec Dev/Interlocal Agreement	13,333.33		20,000.00		20,000
Area Agency on Aging	2,426.00		0.00		1,213
Region 03 Mental Health Service Act	10,751.51		10,568.92		10,568
Mental Retardation Service Act	4,059.00		4,059.00		4,059
Reg 26 Council of Govts	96,648.20		116,314.00		130,000
CNEDD Dist	0.00		0.00		0
Water Charges	453.61		258.30		300
Miscellaneous Expenses	5,691.24		13,519.33		15,000
Misc Exp - To Balance To Treasurer	0.00		(10,213.14)		0
	352,839.74		377,082.45		425,325
Supplies & Materials					
Supplies/Office	0.00		0.00		1,500
Medical Services/Supplies	4,574.60		4,864.39		6,000
Misc Supplies	0.00		0.00		1,000
	4,574.60		4,864.39		8,500
Rental					
Lease:Postal Scale/Machine	3,120.00		3,120.00		3,120
	3,120.00		3,120.00		3,120
Capital Outlays					
Cap Outlay/Land Purchase/Cap Improv	40,624.91		51,019.19		37,200
Courthouse Building	2,174.40		0.00		0
Capital Outlay/Office Equipment	56,601.31		97,910.07		0
Miscellaneous Capital Outlay	37,256.74		0.00		563,171
	136,657.36		148,929.26		600,371
Transfers					
Inter-Fund Transfers (Misc Gen)(P & Z)	0.00		0.00		0
	0.00		0.00		0
TOTAL	1,253,858.45		1,360,812.65		2,034,716
Transfer of Funds					
Transfers					
Inter-Fund Transfers	0.00		0.00		0
Road Fund	1,384,099.06		1,482,738.44		1,810,000
Planning/Zoning Fund	0.00		0.00		0
Weed Fund	0.00		0.00		0
TOTAL	1,384,099.06		1,482,738.44		1,810,000
GRAND TOTAL	4,635,518.71		5,498,817.44		6,746,792

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY

Fund	Code	Description
Function	0200	ROAD

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
1	271 00	NET FUND BALANCE, 7-1-	233,184.00	244,964.00	225,360.00	225,360.00	225,360.00
2							
3		INTERGOVERNMENTAL FEDERAL					
4	330 20	Highway Safety					
5	333 01	Federal Aid Secondary					
6	334 01	Emergency Flood Relief					
7	335 01	Forest Reserve					
8		Highway Street Buyback Program	100,508.00	94,244.00	96,000.00	96,000.00	96,000.00
9		Highway Bridge Buyback Program	46,690.00	36,582.00	40,000.00	40,000.00	40,000.00
10		TOTAL FEDERAL RECEIPTS	147,198.00	130,826.00	136,000.00	136,000.00	136,000.00
11		INTERGOVERNMENTAL STATE					
12	344 05	Property Tax Credit					
13	346 01	Pro-Rate Motor Vehicle					
14	347 01	Highway/Street Allocation	1,109,606.00	1,053,855.00	1,065,048.00	1,065,048.00	1,065,048.00
15	347 02	Incentive Payments	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
16	346 03	Motor Vehicle Fee	79,960.00	71,082.00	70,000.00	70,000.00	70,000.00
17	344 01	Homestead Exemption					
18							
19							
20							
21							
22		TOTAL STATE RECEIPTS	1,198,566.00	1,133,937.00	1,144,048.00	1,144,048.00	1,144,048.00
23		INTERGOVERNMENTAL LOCAL					
24	346 05	Nameplate Capacity Tax					
25	351 01	Interlocal Government Payments					
26	351 01	Interlocal Government Payments					
27	353 01	In-Lieu-of-Tax - 1957/Prior					
28	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
29	353 03	In-Lieu-of-Tax - Housing Authority					
30	420 01	Machine Hire					
31	510 01	Interest on Investments					
32	530 01	Sale of Surplus Property - Equipment					

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY

	Code	Description
Fund	0200	ROAD
Function		

RECEIPTS SUMMARY

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
		INTERGOVERNMENTAL LOCAL	(1)	(2)	(3)	(4)	(5)
1	530 02	Sale of Property - Land & Buildings					
2	530 03	Sale of Surplus Property - Misc.					
3	530 05	Sale of Materials	48,312.00	91,733.00	30,000.00	30,000.00	30,000.00
4	531 01	Judgments & Settlements					
5	540 01	Miscellaneous Revenue	11,061.00	7,310.00	2,000.00	2,000.00	2,000.00
6							
7							
8							
9							
10							
11							
12							
13							
14							
15		TOTAL LOCAL RECEIPTS	59,373.00	99,043.00	32,000.00	32,000.00	32,000.00
16		TRANSFERS IN:					
17	590 02	Transfers In - General Fund	1,384,099.00	1,482,738.00	1,810,000.00	1,810,000.00	1,810,000.00
18							
19							
20							
21							
22		TOTAL TRANSFERS IN	1,384,099.00	1,482,738.00	1,810,000.00	1,810,000.00	1,810,000.00
23	305 00	PERSONAL & REAL PROPERTY TAXES					
24		TOTAL RESOURCES AVAILABLE	3,022,420.00	3,091,508.00	3,347,408.00	3,347,408.00	3,347,408.00
25		LESS DISBURSEMENTS	2,777,456.00	2,866,148.00			
26		BALANCE FORWARD	244,964.00	225,360.00			

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

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
ROAD					
Bridge & Road Maintenance					
Personal Services					
Reg Time Salary/Road Emp	562,060.09		582,554.35		640,000
Reg Time Sal/Adminstratv	67,066.74		70,000.08		73,000
Hourly - Road	23,424.00		11,984.00		10,000
Reg Time Salary/Clerical	24,463.28		25,313.90		26,450
Overtime/Holiday Pay	7,750.88		1,502.95		15,000
Health Reimbursement	13,125.00		13,875.00		18,000
Retirement/County Share	46,221.86		46,666.55		50,000
	744,111.85		751,896.83		832,450
Operating Expenses					
Postal Services	0.00		0.00		60
Telephone Service	600.00		600.00		600
Utilities/Electric	9,121.82		9,531.25		10,000
Utilities/Water	736.60		607.80		850
Utilities/Heating	1,206.49		1,651.62		2,000
Utilities/Garbage	0.00		432.00		450
Advertising Costs	247.47		420.63		450
Equipment Repair/Parts	159,776.87		153,950.50		160,000
Equipment Repair/Labor	39,784.16		61,805.39		65,000
Travel Expenses/Lodging	359.85		374.85		400
Dues/Subscription/Registration	310.00		320.00		350
Miscellaneous Labor	0.00		0.00		150,000
Hauling Materials/Supplies-By Others	5,135.47		11,807.01		12,000
Miscellaneous Expenses	633.00		557.34		2,000
Misc Exp - To Balance To Treasurer	0.00		0.00		0
	217,911.73		242,058.39		404,160
Supplies & Materials					
Supplies/Office	2,268.19		1,012.95		2,000
Shop Supplies	7,038.32		5,742.13		6,000
Building Supplies	318.00		763.01		9,000
Shop Tools	3,378.51		2,530.20		2,000
Small Tools Etc	960.64		497.88		7,000
Road Supplies	548.09		1,560.08		2,000
Miscellaneous Supplies	2,492.10		1,197.54		3,000
Materials/Asphaltic	339,368.69		426,272.75		275,000
Materials/Gravel & Borrow	433,454.06		392,633.88		425,000
Material/Grader Blades	22,292.02		26,742.84		20,000
Materials/Concrete Etc	5,306.46		8,569.01		20,000
Materials/Culverts	96,868.67		17,961.85		40,000
Materials/Steel Products	4,923.34		4,472.81		3,000
Materials/Lumber	101.95		904.47		15,000
Machinery & Equipment Fuel	210,722.03		176,305.38		205,000
Mach & Equip/Grease & Oil	21,595.53		21,241.31		22,000
Mach Eq/Tires-Tire Repair	38,900.05		40,476.88		30,000
Seed, Trees & Plantings	0.00		1,156.45		1,000
Other Rd/Bridge Materials	1,447.62		2,148.13		1,500
Traffic Control/Ice	10,359.75		9,578.25		10,000
Traffic Control/Signs & Posts	3,588.38		17,656.64		11,000
Pavement Marking	57,961.80		68,496.42		70,000
Flares/Flags/Barricades	445.87		0.00		700
Miscellaneous Supplies	7,426.78		10,944.79		12,000
	1,271,766.85		1,238,865.65		1,192,200
Rental					
Rental/Road Equipment	24,120.88		29,271.27		30,000
	24,120.88		29,271.27		30,000
Capital Outlays					
Federal Buyback Program/Bridges	0.00		83,272.11		40,000
Federal Buyback Program/Streets	0.00		142,957.89		160,100
Cars & Trucks	0.00		0.00		75,000

SEE ACCOUNTANT'S COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
Cap Outlay/Radio Equip	1,627.98		0.00		1,200
Cap Outlay/Other Equip	276,728.29		153,424.79		176,000
Bridge-Match	0.00		0.00		51,000
Engineering Fees	28,477.45		32,061.41		32,000
Cap Outlays/Miscellaneous	86,346.94		20,471.30		30,000
	393,180.66		432,187.50		565,300
Debt Service/Principal Retirement					
Debt Service/Principal Retirement	126,364.35		171,492.70		174,000
	126,364.35		171,492.70		174,000
GRAND TOTAL	2,777,456.32		2,865,772.34		3,198,110

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
	0950	Planning & Zoning
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	120.00	1,060.00	1,095.00	1,095.00	1,095.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Zoning Fees	1,060.00	1,095.00	6,905.00	6,905.00	6,905.00
		TOTAL LOCAL RECEIPTS	1,060.00	1,095.00	6,905.00	6,905.00	6,905.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	1,180.00	2,155.00	8,000.00	8,000.00	8,000.00
		LESS: DISBURSEMENTS	120.00	1,060.00			
		BALANCE FORWARD	1,060.00	1,095.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
PLANNING & ZONING					
Planning Commission					
Personal Services					
Regular Time Salary/Administrative	0.00		0.00		0
Retirement/County Share	0.00		0.00		0
	0.00		0.00		0
Operating Expenses					
Postal Services	0.00		0.00		0
Telephone Service	0.00		0.00		0
Printing & Publishing	0.00		0.00		0
Data Processing Costs	0.00		0.00		0
Mileage Allowance	0.00		0.00		0
Dues/Subscription/Registration	0.00		0.00		0
Convention Wkshop Expense	0.00		0.00		0
Consulting Fees	0.00		0.00		0
Planning Costs	0.00		0.00		0
Miscellaneous	0.00		0.00		0
Misc Exp - To Balance To Treasurer	0.00		0.00		0
	0.00		0.00		0
Supplies & Materials					
Supplies/Office	0.00		0.00		0
	0.00		0.00		0
Capital Outlay					
Cap Outlay/Office Equip	0.00		0.00		0
	0.00		0.00		0
Transfers					
General Fund	120.00		1,060.00		8,000
TOTAL	120.00		1,060.00		8,000
GRAND TOTAL	120.00		1,060.00		8,000

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
	0990	Visitors Promotion
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	26,523.00	39,046.00	42,530.00	42,530.00	42,530.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Lodging Tax	25,829.00	20,982.00	25,000.00	25,000.00	25,000.00
		Miscellaneous Reimbursements	49.00				
		TOTAL LOCAL RECEIPTS	25,878.00	20,982.00	25,000.00	25,000.00	25,000.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	52,401.00	60,028.00	67,530.00	67,530.00	67,530.00
		LESS: DISBURSEMENTS	13,355.00	17,498.00			
		BALANCE FORWARD	39,046.00	42,530.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
VISITORS PROMOTION FUND					
Tourism Promotion					
Operating Expenses					
Tourism Promotion Contract	2,750.00		4,000.00		8,000
Tourism Promotion	10,604.68		13,498.26		38,327
	13,354.68		17,498.26		46,327
GRAND TOTAL	13,354.68		17,498.26		46,327

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
	0995	Visitors Improve
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	39,294.00	45,148.00	31,213.00	31,213.00	31,213.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Lodging Tax	25,829.00	20,982.00	25,000.00	25,000.00	25,000.00
		TOTAL LOCAL RECEIPTS	25,829.00	20,982.00	25,000.00	25,000.00	25,000.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	65,123.00	66,130.00	56,213.00	56,213.00	56,213.00
		LESS: DISBURSEMENTS	19,975.00	34,917.00			
		BALANCE FORWARD	45,148.00	31,213.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
VISITORS IMPROVEMENT FUND					
Visitors Improvement					
Visitor's Improvement Contract	5,500.00		8,000.00		8,000
Special Projects	14,474.50		26,916.67		10,789
	19,974.50		34,916.67		18,789
GRAND TOTAL	19,974.50		34,916.67		18,789

SEE ACCOUNTANTS' COMPILATION REPORT

	Code	Description
Fund	1150	Register of Deeds
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	23,539.00	11,205.00	8,503.00	8,503.00	8,503.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Filing & Recording Fees	2,672.00	2,715.00	4,625.00	4,625.00	4,625.00
		TOTAL LOCAL RECEIPTS	2,672.00	2,715.00	4,625.00	4,625.00	4,625.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	26,211.00	13,920.00	13,128.00	13,128.00	13,128.00
		LESS: DISBURSEMENTS	15,006.00	5,417.00			
		BALANCE FORWARD	11,205.00	8,503.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
REGISTER OF DEEDS					
Operating Expenses					
Microfilming Costs	14,181.28		5,098.08		5,400
Misc Exp - To Balance To Treasurer	0.00		20.00		0
	14,181.28		5,118.08		5,400
Supplies & Materials					
Supplies/Office	763.36		298.08		2,000
	763.36		298.08		2,000
Capital Outlay					
Cap Outlay/Office Equip	62.00		0.00		1,300
	62.00		0.00		1,300
Transfers					
General Fund	0.00		0.00		4,428
TOTAL	0.00		0.00		4,428
GRAND TOTAL	15,006.64		5,416.16		13,128

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
	1500	Relief
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	49,634.00	47,295.00	46,877.00	46,877.00	46,877.00
		INTERGOVERNMENTAL FEDERAL					
		U.S. Ent. Lands - Sec. 3	9.00	10.00	-	-	-
		TOTAL FEDERAL RECEIPTS	9.00	10.00	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption	133.00	129.00			
	344 05	Property Tax Credit	773.00	956.00			
	346 01	Pro-Rate Motor Vehicle	23.00	21.00	20.00	20.00	20.00
		Carline Tax Allocation	4.00	3.00	5.00	5.00	5.00
		TOTAL STATE RECEIPTS	933.00	1,109.00	25.00	25.00	25.00
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior	42.00	42.00	40.00	40.00	40.00
	353 02	In-Lieu-of-Tax - 5% Gross Revenue	89.00	85.00	75.00	75.00	75.00
	353 03	In-Lieu-of-Tax - Housing Authority	18.00	20.00	15.00	15.00	15.00
		TOTAL LOCAL RECEIPTS	149.00	147.00	130.00	130.00	130.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES	9,170.00	9,121.00	10,000.00	10,000.00	10,000.00
		TOTAL RESOURCES AVAILABLE	59,895.00	57,682.00	57,032.00	57,032.00	57,032.00
		LESS: DISBURSEMENTS	12,600.00	10,805.00			
		BALANCE FORWARD	47,295.00	46,877.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
RELIEF					
Operating Expenses					
Public Assistance/Relief Admin	0.00		4.75		10
County Burials	3,600.00		1,800.00		5,400
	3,600.00		1,804.75		5,410
Rental					
Rental/Office Space	9,000.00		9,000.00		9,000
	9,000.00		9,000.00		9,000
GRAND TOTAL	12,600.00		10,804.75		14,410

SEE ACCOUNTANTS'
COMPILATION REPORT

Fund	Code 1900	Description Veterans Aid
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	32,009.00	32,632.00	33,244.00	33,244.00	33,244.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Interest on Investments	623.00	612.00	36.00	36.00	36.00
		TOTAL LOCAL RECEIPTS	623.00	612.00	36.00	36.00	36.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	32,632.00	33,244.00	33,280.00	33,280.00	33,280.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	32,632.00	33,244.00			

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
VETERANS AID FUND					
Operating Expenses					
Veterans Aid Costs	0.00		0.00		33,280
	0.00		0.00		33,280
GRAND TOTAL	0.00		0.00		33,280

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
	2356	STOP Program
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	3,611.00	4,631.00	6,586.00	6,586.00	6,586.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Pre-Trial Diversion	1,020.00	1,955.00	170.00	170.00	170.00
		TOTAL LOCAL RECEIPTS	1,020.00	1,955.00	170.00	170.00	170.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	4,631.00	6,586.00	6,756.00	6,756.00	6,756.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	4,631.00	6,586.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
STOP PROGRAM FUND					
Operating Expenses					
Misc Expense	0.00		0.00		6,756
	0.00		0.00		6,756
GRAND TOTAL	0.00		0.00		6,756

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
	2360	Drug Law Enforce
Function		

Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
				Officials Estimation	Board Proposed	Adopted
		(1)	(2)	(3)	(4)	(5)
271 00	NET FUND BALANCE, 7-1-	43.00	4,045.00	4,045.00	4,045.00	4,045.00
	INTERGOVERNMENTAL FEDERAL					
	TOTAL FEDERAL RECEIPTS	-	-	-	-	-
	INTERGOVERNMENTAL STATE					
344 01	Homestead Exemption					
344 05	Property Tax Credit					
346 01	Pro-Rate Motor Vehicle					
	TOTAL STATE RECEIPTS	-	-	-	-	-
	INTERGOVERNMENTAL LOCAL					
304 00	Motor Vehicle Taxes					
346 05	Nameplate Capacity Tax					
353 01	In-Lieu-of-Tax - 1957/Prior					
353 02	In-Lieu-of-Tax - 5% Gross Revenue					
353 03	In-Lieu-of-Tax - Housing Authority					
	Drug Law Enforcement	4,002.00	-	-	-	-
	TOTAL LOCAL RECEIPTS	4,002.00	-	-	-	-
	TRANSFERS IN:					
590 02	Transfers					
	TOTAL TRANSFERS IN	-	-	-	-	-
305 00	PERSONAL & REAL PROPERTY TAXES					
	TOTAL RESOURCES AVAILABLE	4,045.00	4,045.00	4,045.00	4,045.00	4,045.00
	LESS: DISBURSEMENTS	-	-			
	BALANCE FORWARD	4,045.00	4,045.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
DRUG LAW ENFORCEMENT					
Operating Expenses					
Misc Expense	0.00		0.00		4,045
	0.00		0.00		4,045
GRAND TOTAL	0.00		0.00		4,045

SEE ACCOUNTANTS' COMPILATION REPORT

	Code	Description
Fund	2500	Grants
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	-	-	-	-	-
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Grants	-	-	500,000.00	500,000.00	500,000.00
		TOTAL LOCAL RECEIPTS	-	-	500,000.00	500,000.00	500,000.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	-	-	500,000.00	500,000.00	500,000.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	-	-			

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
GRANT FUND					
Capital Outlay					
Courthouse Remodeling Rdlg	0.00		0.00		0
Grant	0.00		0.00		500,000
	0.00		0.00		500,000
GRAND TOTAL	0.00		0.00		500,000

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
	2550	Grant Reuse
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	-	-	-	-	-
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Grant Repayments	-	-	15,000.00	15,000.00	15,000.00
		TOTAL LOCAL RECEIPTS	-	-	15,000.00	15,000.00	15,000.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	-	-	15,000.00	15,000.00	15,000.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	-	-			

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
HOUSING GRANT REUSE VC					
Operating Expenses					
Reuse Loans	0.00		0.00		15,000
	0.00		0.00		15,000
GRAND TOTAL	0.00		0.00		15,000

SEE ACCOUNTANTS'
COMPILATION REPORT

Fund	Code	Description
	2580	Amer Rescue Plan
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	178,223.00	232,523.00	-	-	-
		INTERGOVERNMENTAL FEDERAL					
		American Rescue Plan Act	50,000.00	-	-	-	-
		TOTAL FEDERAL RECEIPTS	50,000.00	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Interest on Investments	4,300.00	2,267.00	-	-	-
		TOTAL LOCAL RECEIPTS	4,300.00	2,267.00	-	-	-
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	232,523.00	234,790.00	-	-	-
		LESS: DISBURSEMENTS	-	234,790.00			
		BALANCE FORWARD	232,523.00	-			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
AMERICAN RESCUE PLAN					
Personal Services					
ARPA Employee Bonus	0.00		0.00		0
	0.00		0.00		0
Operating Expenses					
ARPA Money Miscellaneous Expense	0.00		232,129.00		0
	0.00		232,129.00		0
Transfers					
General Fund	0.00		2,661.10		0
TOTAL	0.00		2,661.10		0
GRAND TOTAL	0.00		234,790.10		0

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code 2700	Description Inheritance Tax
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	1,344,298.00	1,151,092.00	1,309,346.00	1,309,346.00	1,309,346.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Inheritance Tax	306,642.00	321,115.00			
		TOTAL LOCAL RECEIPTS	306,642.00	321,115.00	-	-	-
		TRANSFERS IN:					
	590 02	Transfers In - General Fund	-	-	53,825.00	53,825.00	53,825.00
		TOTAL TRANSFERS IN	-	-	53,825.00	53,825.00	53,825.00
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	1,650,940.00	1,472,207.00	1,363,171.00	1,363,171.00	1,363,171.00
		LESS: DISBURSEMENTS	499,848.00	162,861.00			
		BALANCE FORWARD	1,151,092.00	1,309,346.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
INHERITANCE TAX					
Operating Expenses					
Misc	0.00		115,617.98		0
	0.00		115,617.98		0
Capital Outlays					
Refund Overpayment	0.00		0.00		0
	0.00		0.00		0
Transfers					
Inter-Fund Transfers	499,848.36		0.00		0
Inter-Fund Transfers - General - Operations	0.00		47,243.30		0
Inter-Fund Transfers - General - Cap Impr	0.00		0.00		0
Inter-Fund Transfers - Internal Reserves	0.00		0.00		1,363,171
	499,848.36		47,243.30		1,363,171
GRAND TOTAL	499,848.36		162,861.28		1,363,171

SEE ACCOUNTANTS'
COMPILATION REPORT

Fund	Code	Description
	2740	Internal Reserve
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	-	-	-	-	-
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		TOTAL LOCAL RECEIPTS	-	-	-	-	-
		TRANSFERS IN:					
	590 02	Transfers In - Inheritance Tax Fund	-	-	1,363,171.00	1,363,171.00	1,363,171.00
		TOTAL TRANSFERS IN	-	-	1,363,171.00	1,363,171.00	1,363,171.00
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	-	-	1,363,171.00	1,363,171.00	1,363,171.00
		LESS: DISBURSEMENTS	-	-			
		BALANCE FORWARD	-	-			

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
INTERNAL RESERVES					
Transfers					
Inter-Fund Transfers - General - Operations	0.00		0.00		800,000
Inter-Fund Transfers - General - Cap Impr	0.00		0.00		563,171
	0.00		0.00		1,363,171
GRAND TOTAL	0.00		0.00		1,363,171

SEE ACCOUNTANTS'
COMPILATION REPORT

Fund	Code 3000	Description Debt Service
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	133,827.00	150,083.00	461,208.00	461,208.00	461,208.00
		INTERGOVERNMENTAL FEDERAL					
		U.S. Ent. Lands - Sec. 3	94.00	32.00	-	-	-
		TOTAL FEDERAL RECEIPTS	94.00	32.00	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption	1,485.00	560.00			
	344 05	Property Tax Credit	7,729.00	3,155.00			
	346 01	Pro-Rate Motor Vehicle	230.00	122.00	150.00	150.00	150.00
		Carline Tax Allocation	41.00	12.00	25.00	25.00	25.00
		TOTAL STATE RECEIPTS	9,485.00	3,849.00	175.00	175.00	175.00
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax	3.00	1.00	-	-	-
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue	895.00	281.00	500.00	500.00	500.00
	353 03	In-Lieu-of-Tax - Housing Authority	305.00	205.00	150.00	150.00	150.00
		Interest on Investments	4,053.00	13,009.00	2,500.00	2,500.00	2,500.00
		Bond Sale Proceeds	-	839,075.00	-	-	-
		TOTAL LOCAL RECEIPTS	5,256.00	852,571.00	3,150.00	3,150.00	3,150.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES	114,231.00	51,314.00	150,000.00	150,000.00	150,000.00
		TOTAL RESOURCES AVAILABLE	262,893.00	1,057,849.00	614,533.00	614,533.00	614,533.00
		LESS: DISBURSEMENTS	112,810.00	596,641.00			
		BALANCE FORWARD	150,083.00	461,208.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

VALLEY COUNTY					
Disbursements/Requirements					
June 30, 2025					
	Actual		Actual		Budget
	2023-2024		2024-2025		2025-2026
DEBT SERVICE					
Operating Expenses					
Miscellaneous	0.00		0.00		0
	0.00		0.00		0
Debt Servicing					
Principal Retirement	110,000.00		120,000.00		105,000
Interest Payments	2,810.00		1,406.25		34,095
	112,810.00		121,406.25		139,095
Transfers					
General Fund	0.00		475,235.00		363,840
TOTAL	0.00		475,235.00		363,840
GRAND TOTAL	112,810.00		596,641.25		502,935

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
	5000	Hospital O&M
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	25,974,042.00	29,471,358.00	34,024,467.00	34,024,467.00	34,024,467.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		Hospital Revenue	28,728,172.00	31,674,261.00	30,349,586.00	30,349,586.00	30,349,586.00
		TOTAL LOCAL RECEIPTS	28,728,172.00	31,674,261.00	30,349,586.00	30,349,586.00	30,349,586.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	54,702,214.00	61,145,619.00	64,374,053.00	64,374,053.00	64,374,053.00
		LESS: DISBURSEMENTS	25,230,856.00	27,121,152.00			
		BALANCE FORWARD	29,471,358.00	34,024,467.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

Fund	Code	Description
	5000	Hospital O&M
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	1 —	PERSONAL SERVICES:					
	1 0100	Official's Salaries					
	1 0305	Regular Time Salary - Clerical					
	1 0405	Part-Time - Clerical					
	1 ___						
	1 ___						
	1 ___						
	1 ___						
	1 ___						
	1 ___						
	1 ___						
	1 ___						
	1 ___						
	1 ___						
	1 ___						
	1 ___						
	1 ___						
		TOTAL PERSONAL SERVICES	-	-	-	-	-
	2 ----	OPERATING EXPENSES:					
	2 0100	Postal Services					
	2 0200	Telephone Services					
	2 1200	Maintenance and Repairs					
		Travel Expenses -					
	2 1701	Meals					
	2 1702	Lodging					
	2 1704	Mileage Allowance					
	2 1751	Dues, Subscriptions, Registrations, etc.					
	2 ___	Professional Care of Patients	15,447,238.00	16,720,597.00	28,321,354.00	28,321,354.00	28,321,354.00
	2 ___	Plant Operation	733,934.00	695,016.00	704,118.00	704,118.00	704,118.00
	2 ___	Dietary Services	404,830.00	429,507.00	415,684.00	415,684.00	415,684.00
	2 ___	Housekeeping Services	242,371.00	222,128.00	198,070.00	198,070.00	198,070.00
	2 ___	Laundry & Linen Services	76,550.00	66,824.00	69,801.00	69,801.00	69,801.00
	2 ___	Central Administration	4,775,296.00	4,718,018.00	5,950,521.00	5,950,521.00	5,950,521.00
	2 ___	Interest Expense	270.00	4,185.00	519.00	519.00	519.00
	2 ___	Principal Payments		62,519.00	16,157.00	16,157.00	16,157.00
	2 ___	Employee Benefits	2,823,017.00	3,379,444.00	3,554,711.00	3,554,711.00	3,554,711.00

COMPLIANCE REPORT ACCOUNTANTS'

Fund	Code	Description
	5000	Hospital O&M
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
		TOTAL OPERATING EXPENSES	24,503,506.00	26,298,238.00	39,230,935.00	39,230,935.00	39,230,935.00
	3 ----	SUPPLIES AND MATERIALS:					
	3 0101	Supplies - Office					
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
	4 ----	EQUIPMENT RENTAL:					
	4 0200	Equipment Rental - Office					
	4___						
	4___						
	4___						
		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
	5 ----	CAPITAL OUTLAY:	SEE ACCOUNTANT'S				
	5 0500	Office Equipment					
	5___	Capital Expenditures	727,350.00	822,914.00	2,604,115.00	2,604,115.00	2,604,115.00
	5___						

Fund	Code	Description
	5000	Hospital O&M
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	5___						
	5___						
	5___						
	5___						
	5___						
	5___						
		TOTAL CAPITAL OUTLAY:	727,350.00	822,914.00	2,604,115.00	2,604,115.00	2,604,115.00
	7 —	TRANSFERS OUT:					
	7 0200	Transfers					
	7___						
	7___						
		TOTAL TRANSFERS OUT	-	-	-	-	-
		TOTAL DISBURSEMENTS	25,230,856.00	27,121,152.00			
		TOTAL BUDGET OF DISBURSEMENTS			41,835,050.00	41,835,050.00	41,835,050.00
		NECESSARY CASH RESERVE					
		TOTAL REQUIREMENTS			41,835,050.00	41,835,050.00	41,835,050.00

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 _____, _____ _____ _____

Office, Activity or Function — Signature of Officer

SEE ACCOUNTANTS' COMPILATION REPORT

Fund	Code	Description
Function		TIF

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	271 00	NET FUND BALANCE, 7-1-	1,072.00	938.00	2,661.00	2,661.00	2,661.00
		INTERGOVERNMENTAL FEDERAL					
		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL STATE					
	344 01	Homestead Exemption					
	344 05	Property Tax Credit					
	346 01	Pro-Rate Motor Vehicle					
		TOTAL STATE RECEIPTS	-	-	-	-	-
		INTERGOVERNMENTAL LOCAL					
	304 00	Motor Vehicle Taxes					
	346 05	Nameplate Capacity Tax					
	353 01	In-Lieu-of-Tax - 1957/Prior					
	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
	353 03	In-Lieu-of-Tax - Housing Authority					
		TIF Revenue	327,972.00	379,251.00	450,000.00	450,000.00	450,000.00
		TOTAL LOCAL RECEIPTS	327,972.00	379,251.00	450,000.00	450,000.00	450,000.00
		TRANSFERS IN:					
	590 02	Transfers					
		TOTAL TRANSFERS IN	-	-	-	-	-
	305 00	PERSONAL & REAL PROPERTY TAXES					
		TOTAL RESOURCES AVAILABLE	329,044.00	380,189.00	452,661.00	452,661.00	452,661.00
		LESS: DISBURSEMENTS	328,106.00	377,528.00			
		BALANCE FORWARD	938.00	2,661.00			

SEE ACCOUNTANTS'
COMPILATION REPORT

Fund	Code	Description TIF
Function		

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	1 ---	PERSONAL SERVICES:					
	1 0100	Official's Salaries					
	1 0305	Regular Time Salary - Clerical					
	1 0405	Part-Time - Clerical					
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
	1 ____						
		TOTAL PERSONAL SERVICES	-	-	-	-	-
	2 ---	OPERATING EXPENSES:					
	2 0100	Postal Services					
	2 0200	Telephone Services					
	2 1200	Maintenance and Repairs					
		Travel Expenses -					
	2 1701	Meals					
	2 1702	Lodging					
	2 1704	Mileage Allowance					
	2 1751	Dues, Subscriptions, Registrations, etc.					
	2 ____	TIF Payments	328,106.00	377,528.00	452,661.00	452,661.00	452,661.00
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						
	2 ____						

SEE ACCOUNTANTS
COMPILATION REPORT

Fund	Code	Description
Function		TIF

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026 Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
	2___						
		TOTAL OPERATING EXPENSES	328,106.00	377,528.00	452,661.00	452,661.00	452,661.00
	3 ---	SUPPLIES AND MATERIALS:					
	3 0101	Supplies - Office					
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
	3___						
		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
	4 ---	EQUIPMENT RENTAL:					
	4 0200	Equipment Rental - Office					
	4___						
	4___						
	4___						
		TOTAL EQUIPMENT RENTAL			-	-	-
	5 ---	CAPITAL OUTLAY:					
	5 0500	Office Equipment					
	5___						
	5___						

SEE ACCOUNTANTS COMPILATION REPORT

Fund	Code	Description
Function		TIF

	Code No.		Actual 2023 - 2024	Actual 2024 - 2025	Estimated Activity Ensuing Year 2025 - 2026		
					Officials Estimation	Board Proposed	Adopted
			(1)	(2)	(3)	(4)	(5)
	5___						
	5___						
	5___						
	5___						
	5___						
	5___						
		TOTAL CAPITAL OUTLAY:	-	-	-	-	-
	7 ----	TRANSFERS OUT:					
	7 0200	Transfers					
	7___						
	7___						
		TOTAL TRANSFERS OUT	-	-	-	-	-
		TOTAL DISBURSEMENTS	328,106.00	377,528.00			
		TOTAL BUDGET OF DISBURSEMENTS			452,661.00	452,661.00	452,661.00
		NECESSARY CASH RESERVE			-	-	-
		TOTAL REQUIREMENTS			452,661.00	452,661.00	452,661.00

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 _____, _____ _____ _____

Office, Activity or Function — Signature of Officer

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY, NEBRASKA

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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

FUNDS	Actual Disbursements 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Budget of Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
General	$ 4,635,577.00	$ 5,498,817.00	$ 6,746,792.00	$ 260,140.00	$ 2,972,997.00	$ 4,033,935.00
Road	$ 2,777,456.00	$ 2,866,148.00	$ 3,198,110.00	$ 149,298.00	$ 3,347,408.00	$ -
Planning & Zoning	$ 120.00	$ 1,060.00	$ 8,000.00		$ 8,000.00	$ -
Visitors Promotion	$ 13,355.00	$ 17,498.00	$ 46,327.00	$ 21,203.00	$ 67,530.00	$ -
Visitors Improve	$ 19,975.00	$ 34,917.00	$ 18,789.00	$ 37,424.00	$ 56,213.00	$ -
Register of Deeds	$ 15,006.00	$ 5,417.00	$ 13,128.00	$ -	$ 13,128.00	$ -
Relief	$ 12,600.00	$ 10,805.00	$ 14,410.00	$ -	$ 4,410.00	$ 10,000.00
Veterans Aid	$ -	$ -	$ 33,280.00	$ -	$ 33,280.00	$ -
STOP Program	$ -	$ -	$ 6,756.00	$ -	$ 6,756.00	$ -
Drug Law Enforce	$ -	$ -	$ 4,045.00	$ -	$ 4,045.00	$ -
Grants	$ -	$ -	$ 500,000.00	$ -	$ 500,000.00	$ -
Grant Reuse	$ -	$ -	$ 15,000.00	$ -	$ 15,000.00	$ -
Amer Rescue Plan	$ -	$ 234,790.00	$ -	$ -	$ -	$ -
Inheritance Tax	$ 499,848.00	$ 162,861.00	$ 1,363,171.00	$ -	$ 1,363,171.00	$ -
Internal Reserve	$ -	$ -	$ 1,363,171.00	$ -	$ 1,363,171.00	$ -
Debt Service	$ 112,810.00	$ 596,641.00	$ 502,935.00	$ 111,598.00	$ 464,533.00	$ 150,000.00
Hospital O & M	$ 25,230,856.00	$ 27,121,152.00	$ 41,835,050.00	$ 22,539,003.00	$ 64,374,053.00	$ -
TIF	$ 328,106.00	$ 377,528.00	$ 452,661.00		$ 452,661.00	$ -
TOTALS	$ 33,645,709.00	$ 36,927,634.00	$ 56,121,625.00	$ 23,118,666.00	$ 75,046,356.00	$ 4,193,935.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 150,000.00	$ 4,043,935.00	$ 4,193,935.00

Unused Property Tax Request Authority available for next year $ 24.53

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

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

	2024	2025	Change
Operating Budget	52,801,049.00	56,121,625.00	6%
Property Tax Request	$ 3,825,994.00	$ 4,193,935.00	10%
Valuation	1,234,191,488	1,352,882,158	10%
Tax Rate	0.310000	0.310000	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.282803		

SEE ACCOUNTANTS' COMPILATION REPORT

VALLEY COUNTY
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
June 30, 2026

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

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

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: VALLEY COUNTY
% KESHARA POLAND
125 S 15TH
ORD, NE 68862

TAXABLE VALUE LOCATED IN THE COUNTY OF: VALLEY

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
VALLEY COUNTY	County-General	8,182,820	1,352,882,158	1,234,191,488	0.66

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

Linda J. Waltman
(signature of county assessor)

8-18-2025
(date)

VALLEY COUNTY ASSESSOR Seal VALLEY COUNTY, NEBRASKA

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

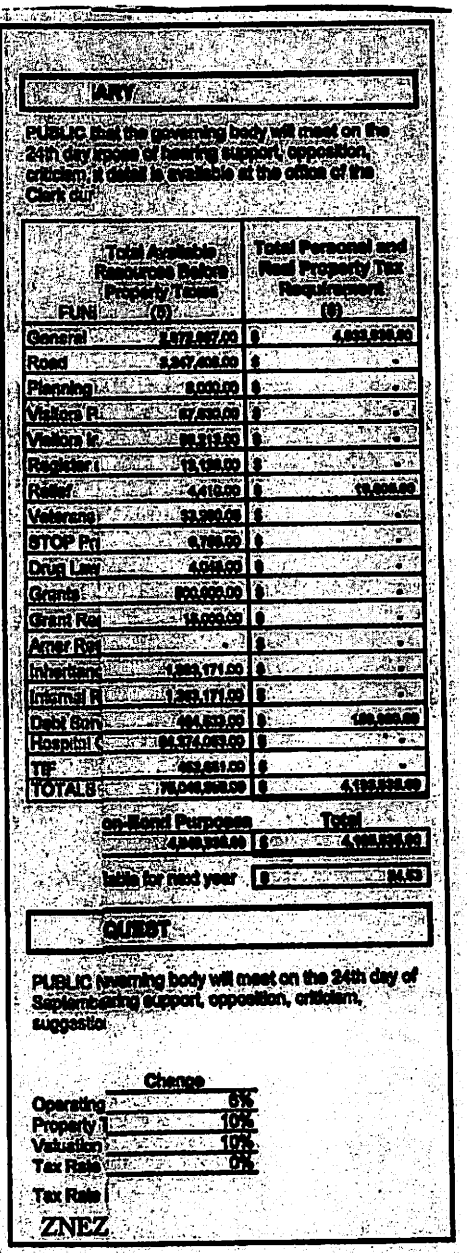
Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

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

Assessor's Use Only

88,762,754 Pers Prior
84,579,475 Pers Value

1,145,428,734 Real Prior
1,268,302,683 Real Value



ARY

PUBLIC that the governing body will meet on the 24th day of hearing support, opposition, criticism. A detail is available at the office of the Clerk's Office

FUN	Total Available Resources Before Property Taxes ($)	Total Personal and Real Property Tax Requirements ($)
General	3,977,977.00	$ 4,033,995.00
Road	5,247,208.00	$ -
Planning	5,000.00	$ -
Visitors R	17,400.00	$ -
Visitors In	28,210.00	$ -
Register I	13,000.00	$ -
Relief	4,410.00	$ 10,000.00
Veterans	33,200.00	$ -
STOP Pro	6,700.00	$ -
Drug Law	4,000.00	$ -
Grants	500,000.00	$ -
Grant Re	10,000.00	$ -
Arrer Rel	-	$ -
Inheritanc	1,000,171.00	$ -
Internal R	1,200,171.00	$ -
Debt Serv	484,600.00	$ 100,000.00
Hospital (	24,574,053.00	$ -
TIF	662,651.00	$ -
TOTALS	40,048,560.00	$ 4,133,995.00

	on-Bond Purposes	Total
	4,949,995.00	$ 4,133,995.00
	ation for next year	$ 84.53

QUEST

PUBLIC governing body will meet on the 24th day of September hearing support, opposition, criticism, suggestio

	Change
Operating	6%
Property T	10%
Valuation	10%
Tax Rate	0%

Tax Rate

ZNEZ

Proof of Publication

STATE OF NEBRASKA, }
VALLEY COUNTY. } ss.

Lacy Griffith, being first duly sworn, on oath deposes and says that he/she is publisher of THE ORD QUIZ, a legal weekly newspaper under the Statutes of The State of Nebraska, printed and published in whole (or in part) once each week at its office in the City of Ord, Valley County, Nebraska; that he/she has knowledge of the facts set forth herein; that the notice, a true and correct printed copy of which is hereto attached and made a part hereof, was printed and published in each and in all of the regular and entire weekly issues of every publication of said newspaper and not in a supplement thereof 1 consecutive, successive weeks, namely in the issues of the 17 day of Sept, 2025 the _____ day of _____ 20____, the _____ day of _____, 20____ and the _____ day of _____ 20____ and the _____ day of _____ 20____

Printer's Fees $ 163.20 Lacy Griffith

Subscribed in my presence and sworn to before me this 17 day of September, 2025

Heidi L. Dawe
Notary Public

(SEAL)

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

VALLEY COUNTY BOARD OF SUPERVISORS' MINUTES

The Valley County Board of Supervisors met in regular session at 9:00am, Wednesday, September 24, 2025, in the Courthouse Boardroom. Pledge of Allegiance recited, roll call taken: VanSlyke, Baker, Magiera, Petska, DeRiso, Stunkel present. Absent: Ference. Clerk verified meeting notice published; agenda posted. The Minutes of September 23, 2025, were approved on motion of Baker, second Magiera. Carried. Yes: Magiera, Petska, Stunkel, VanSlyke, Baker. No: none. Absent: Ference. Abstain: DeRiso. Petska moved to adopt the agenda, second Baker. Carried. Yes: Petska, DeRiso, Stunkel, VanSlyke, Baker, Magiera. No: none. Absent: Ference. Open Meetings Act posted on the west wall, public copies available on the counter. No public comment.

Motion by Stunkel to enter budget hearing at 9:04am, second Magiera. Carried. Yes: DeRiso, Stunkel, VanSlyke, Baker, Magiera, Petska. No: none. Absent: Ference. Accountant Chuck Abel gave report on county budget for fiscal year 2025-2026. Report included overview, interlocal agreements, budget message, summary of all funds, summary of uncollected taxes, growth, and hospital included in operating budget for Valley County. Stunkel was absent from 9:15am and returned at 9:17am. Motion by DeRiso to close the budget hearing at 9:20am, second Baker. Carried. Yes: Stunkel, VanSlyke, Baker, Magiera, Petska, DeRiso. No: none. Absent: Ference.

Motion by DeRiso to approve Resolution 25-12, to adopt the budget for fiscal year 2025-2026 as published, second Stunkel. Carried. Yes: VanSlyke, Baker, Magiera, Petska, DeRiso, Stunkel. No: none. Absent: Ference.

Motion by Baker to open a special hearing to set final tax request at 9:21am, second Magiera. Carried. Yes: Baker, Magiera, Petska, DeRiso, Stunkel, VanSlyke. No: none. Absent: Ference. Motion by Petska to approve Resolution 25-13, Setting the Property Tax Request, for fiscal year ending on June 30, 2026, with a total tax request of $4,193,935.00, second Stunkel. Carried. Yes: Magiera, Petska, DeRiso, Stunkel, VanSlyke, Baker. No: none. Absent: Ference. Motion by Baker to close the special hearing to set final tax request at 9:23am, second Magiera. Carried. Yes: Petska, DeRiso, Stunkel, VanSlyke, Baker, Magiera. No: none. Absent: Ference.

The resolutions and budget documents were signed.

The meeting adjourned at 9:27am, to reconvene on September 30, 2025, at 9:00am in regular session, with board of equalization at 9:30am. Complete minutes of the September 23, 2025, meeting and an agenda for the September 24, 2025, meeting are available for public inspection in the office of the County Clerk and on the County website https://valleycountyne.gov.

I, the undersigned County Clerk, hereby certify that the foregoing is a true and correct copy of proceedings had and done by the County Board, that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and available for public inspection at the office of the County Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that said minutes were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting.

VALLEY COUNTY CLERK Seal VALLEY COUNTY NE

LeShara Poland, Valley County Clerk

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

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

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

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

ACCOUNTANTS' COMPILATION REPORT

To The Board Members
Valley County
Ord, Nebraska

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

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

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

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

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

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

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

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

Lammers, Abel & Kapr, CPAs

September 23, 2025
Ord, Nebraska

RESOLUTION NO. 25-11

VALLEY COUNTY BOARD OF SUPERVISORS

WHEREAS, Nebraska Statutes 77-3442 and 77-3443 require that various political subdivisions submit a preliminary request for levy allocation to the County Board on or before August 1, 2021; and

WHEREAS, said laws provide authority for the County Board to approve or disapprove all or a portion of the levy allocation requests; and

WHEREAS, the various subdivisions subject to the above authority of the County Board have filed their requests in a timely manner and said requested amounts are listed on the attached Exhibit A;

THEREFORE, BE IT HEREBY RESOLVED by the Valley County Board of Supervisors that the tax requests subject to levy limit and the final allocation of levy authority are approved for each subdivision in the amounts listed on the attached Exhibit A as allowed.

This Resolution is adopted this 26th day of August, 2025, by roll call vote of all Board members.

Yes: Baker, Magiera, Petska, DeRiso, Stunkel, VanSlyke, Ference

No: none.

Absent: none.

VALLEY COUNTY BOARD OF SUPERVISORS

Jack VanSlyke, Chairman

ATTEST: KeShara Poland, County Clerk

VALLEY COUNTY CLERK
VALLEY COUNTY, NEBRASKA
Seal

Resolution 25-11

Tax Requests Subject to Levy Limit and the Final Allocation of Levy Authority for Subdivisions

Exhibit A

Subdivision	Levy Authority Approved
North Loup Fire	
General Fund	$28,840
Sinking Fund	$12,000
Loup Valley Agricultural Society	
General Fund	$75,000
Capital Improvement Fund	$27,500
Arcadia Township General Fund	$78,800
Ord Township General Fund	$123,000
North Loup Township General Fund	$17,035
Arcadia Rural Fire District	
General Fund	$53,821
Bond Fund	$40,000
Ord Rural Fire District General Fund	$94,000
Valley County Airport Authority	
General Fund	$40,000
Bond Fund	$36,000