

2026-2027

**STATE OF NEBRASKA
COUNTY BUDGET FORM**

TO THE COUNTY BOARD AND COUNTY CLERK OF

DEUEL COUNTY

This budget is for the Period JULY 1, 2026 through JUNE 30, 2027

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 9-30-2026
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	283,103.00	1,941,897.00	2,225,000.00
County Fair Fund		25,000.00	25,000.00
			-
			-
			-
			-
			-
			-
			-
			-
Total All Funds	283,103.00	1,966,897.00	2,250,000.00

Report of Joint Public Agency & Interlocal Agreements

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

☐ YES

☐ NO

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

Report of Trade Names, Corporate Names & Business Names

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

☐ YES

☐ NO

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

Total Certified Valuation

\$ 559,808,996

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

Outstanding Bonded Indebtedness as of July 1, 2026

Principal	2,465,000.00
Interest	232,401.25
Total Bonded Indebtedness	2,697,401.25

DEUEL COUNTY BUDGET DOCUMENT

INDEX

DESCRIPTION	CODE NUMBER		PAGE NUMBER
	FUND	FUNCTION	
SECTION A:			
MESSAGE AND ADOPTION			
Cover Page			1
Index			2-3
Budget Message			4
Resolution of Adoption and Appropriations			5
Correspondence Information			6
Notice of Publication			7
Proof of Publication			8
Meeting Minutes Verifying Public Hearings			9
Valuation Certification			10
Summary of All Funds			11
Schedule of Budgeted Disbursements			12
PROPERTY TAX REQUEST AUTHORITY COMPUTATION ITEMS:			
Property Tax Request Authority Computation Form			13
Property Tax Request Authority Supporting Schedules			14
COUNTY LEVY LIMIT FORMS			15-17
COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES			18
BASE PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM			19
SYNOPSIS OF INTERLOCAL AGREEMENTS			20
SCHEDULE OF TRANSFERS			21
SECTION B:			
GENERAL FUND			
Receipts Summary	0100	ALL	B1-1 to B1-4
Disbursements/Requirements Summary	0100	ALL	B1-5
Disbursements/Requirements of Functions -			
• County Board	0100	601	B1-6
• County Clerk	0100	602	B1-7
• County Treasurer	0100	603	B1-8
• County Assessor	0100	605	B1-9
• Election Commissioner	0100	607	B1-10
• Planning & Zoning Commission	0100	608	B1-11

DEUEL COUNTY BUDGET DOCUMENT

INDEX

DESCRIPTION	CODE NUMBER		PAGE NUMBER
	FUND	FUNCTION	
• Clerk of the District Court	0100	621	B1-12
• County Court System	0100	622	B1-13
• Building and Grounds	0100	641	B1-14
• Agricultural Extension Agent	0100	645	B1-15
• County Sheriff	0100	651	B1-16
• County Attorney	0100	652	B1-17
• County Jail	0100	671	B1-18
• County Surveyor	0100	702	B1-19
• Noxious Weed Control	0100	733	B1-20
• Veterans' Service Officer	0100	803	B1-21
• Miscellaneous General	0100	970	B1-22 to B1-23

SECTION C:

OTHER FUNDS-RECEIPTS AND DISBURSEMENTS/REQUIREMENTS

• Road Fund	0300	705	C1-1 to C1-4
• Highway Bridge Buyback Program	0650	706	C2-1 to C2-2
• Visitor Promotion	0990	879	C3-1 to C3-2
• Visitor Improvement	0995	879	C4-1 to C4-2
• Fair	1000	855	C5-1 to C5-2
• Preservation Modernization Fund	1150	604	C6-1 to C6-2
• Veteran's Aid	1900	802	C7-1 to C7-2
• Traffic Diversion Fund	2356	666	C8-1 to C8-2
• Drug	2360	786	C9-1 to C9-2
• Federal Drug	2410	660	C10-1 to C10-2
• Covid American Rescue Plan	2580	600	C11-1 to C11-2
• Inheritance Tax	2700	982	C12-1 to C12-2
• Lottery	2850	600	C13-1 to C13-2
• E911	2910	697	C14-1 to C14-2
• Roads - Bond Debt Service	3700	705	C15-1 to C15-2
• Sherriff Vehicle Sinking Fund	4000	651	C16-1 to C16-2

DEUEL COUNTY BUDGET MESSAGE

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

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

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

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

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

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

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

BONDED INDEBTEDNESS: \$2,465,000.00 in the Road Fund.

RESOLUTION 2026-0013
PROPERTY TAX REQUEST 2026-2027

WHEREAS Nebraska Revised statute 77-1632 and 77-1633 provides that the Governing Body of Deuel County passes by a majority vote a resolution setting the property tax request: and

WHEREAS a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing of Deuel County resolves that:

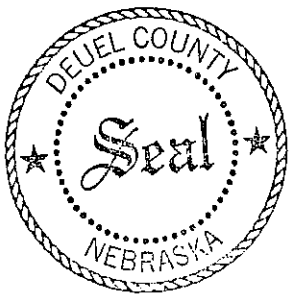
1. The 2026-2027 property tax request be set at:

General Fund	\$2,225,000.00
County Fair Fund	\$ 25,000.00

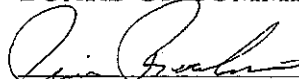
2. The total assessed value of property differs from last year's total assessed value by 8.905834 %.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be 0.392448 per \$100 of assessed value.
4. Deuel County proposes to adopt a property tax request that will cause its tax rate to be 0.401923 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Deuel County will **increase** compared to last year's budget by 10.7611 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

Motion by Klingman, seconded by Timm to adopt Resolution # 2026-0013.

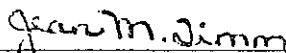
Commissioner Reichman voted yes, Commissioner Klingman voted yes, Commission Timm voted yes.



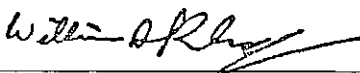
DEUEL COUNTY NEBRASKA
BOARD OF COMMISSIONERS



Jim Reichman, Chairman



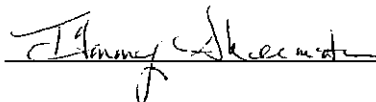
Jean Timm, Member



William Klingman, Member

Dated this 15 day of September, 2026.

ATTEST:


_____, Tammy Sherman, Deuel County Clerk

RESOLUTION 2026-0014
DEUEL COUNTY BUDGET DOCUMENT
RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, A proposed County Budget for the Fiscal year of July 1, 2026 to June 30, 2027, prepared by the Budget Making Authority, was transmitted to the Deuel County Board of Commissioners on or about the 18th day of August, 2026;

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

SECTION 1. That the budget for the Fiscal Year July 1, 2026 to June 30, 2027, as categorically evidenced by the Budget Document be, and the same hereby is adopted as the Budget for Deuel County for said fiscal year.

SECTION 2. That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2026, and ending June 30, 2027.

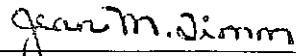
SECTION 3. That the income necessary to finance the appropriations made and expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

Dated this 15th day of September, 2026.

DEUEL COUNTY NEBRASKA
BOARD OF COMMISSIONERS



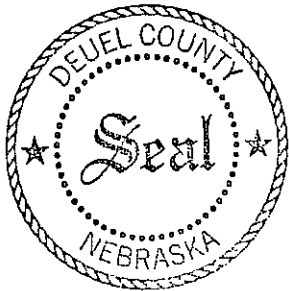
Jim Reichman, Chairman



Jean Timm, Member



William Klingman, Member



ATTEST:



Tammy Sherman, Deuel County Clerk

RESOLUTION 2026-0015
AUTHORIZATION/REAUTHORIZATION OF PETTY CASH FUNDS

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

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

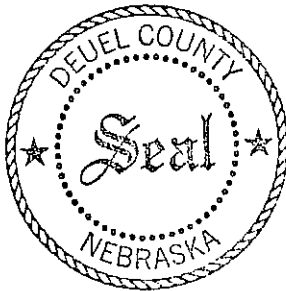
WHEREAS: That statute also requires that the Deuel County Board of Commissioners also set the dollar limit of an expenditure from petty cash funds.

NOW THEREFORE BE IT RESOLVED, THAT

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

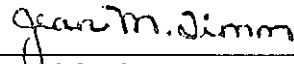
Petty Cash Fund	Amount to carry in Fund	Dollar Limit of Expenditure from Fund
Attorney	\$ 500.00	\$ 500.00
County Court	\$ 25.00	\$ 25.00

Dated this 15th day of September, 2026.



DEUEL COUNTY NEBRASKA
BOARD OF COMMISSIONERS


Jim Reichman, Chairman


Jean Timm, Member


William Klingman, Member

ATTEST:


Tammy Sherman, Deuel County Clerk

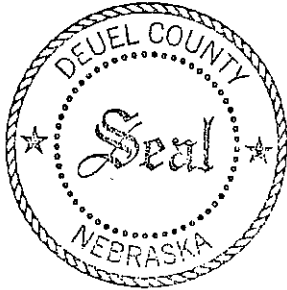
RESOLUTION 2026-0016
DEUEL COUNTY BUDGET DOCUMENT
RESOLUTION AUTHORIZING THE COUNTY TREASURER TO TRANSFER FUNDS

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

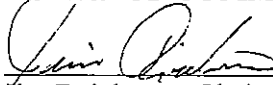
ALSO WHEREAS, the Deuel County Commissioners have the power to establish a budget to be used by the various Officials/offices to conduct County business. Within this budget, transfers may be adopted to ensure no negative fund balances will occur.

THEREFORE, the Deuel County Commissioners authorize County Treasurer Alicia Adams to make a transfer from the County General to the Sheriff Sinking Fund not to exceed the amount of \$10,000.00 as listed in the adopted budget document for fiscal year 2026-2027.

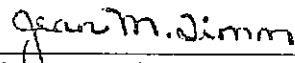
Dated this 15th day of September, 2026.



DEUEL COUNTY NEBRASKA
BOARD OF COMMISSIONERS



Jim Reichman, Chairman

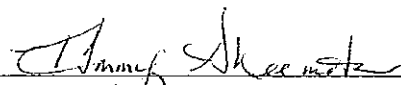


Jean Timm, Member



William Klingman, Member

ATTEST:



Tammy Sherman, Deuel County Clerk

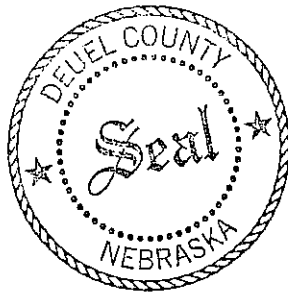
RESOLUTION 2026-0017
DEUEL COUNTY BUDGET DOCUMENT
RESOLUTION AUTHORIZING THE COUNTY TREASURER TO TRANSFER FUNDS

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

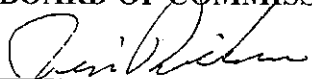
ALSO WHEREAS, the Deuel County Commissioners have the power to establish a budget to be used by the various Officials/offices to conduct County business. Within this budget, transfers may be adopted to ensure no negative fund balances will occur.

THEREFORE, the Deuel County Commissioners authorize County Treasurer Alicia Adams to make a transfer from the County General to the Road and Bridge Fund not to exceed the amount of \$1,268,000 as listed in the adopted budget document for fiscal year 2026-2027.

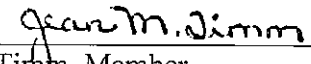
Dated this 15th day of September, 2026.



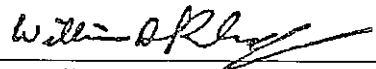
DEUEL COUNTY NEBRASKA
BOARD OF COMMISSIONERS



Jim Reichman, Chairman

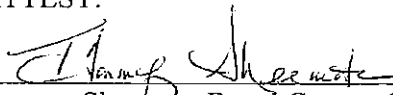


Jean Tirm, Member



William Klingman, Member

ATTEST:



Tammy Sherman, Deuel County Clerk

RESOLUTION 2026-0018
DEUEL COUNTY BUDGET DOCUMENT
RESOLUTION AUTHORIZING THE COUNTY TREASURER TO TRANSFER FUNDS

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

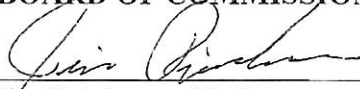
ALSO WHEREAS, the Deuel County Commissioners have the power to establish a budget to be used by the various Officials/offices to conduct County business. Within this budget, transfers may be adopted to ensure no negative fund balances will occur.

THEREFORE, the Deuel County Commissioners authorize County Treasurer Alicia Adams to make a transfer from the Road and Bridge Fund to the Bonded Debt Service Fund not to exceed the amount of \$283,103.00 as listed in the adopted budget document for fiscal year 2026-2027.

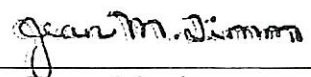
Dated this 15th day of September, 2026.



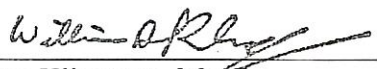
DEUEL COUNTY NEBRASKA
BOARD OF COMMISSIONERS



Jim Reichman, Chairman



Jean Timm, Member



William Klingman, Member

ATTEST:



Tammy Sherman, Deuel County Clerk

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME
Deuel County

ADDRESS
PO Box 327

CITY & ZIP CODE
Chappell, 69129

TELEPHONE
(308) 874-3308

WEBSITE
www.co.deuel.ne.us

BOARD CHAIRPERSON

NAME
Jim Reichman

TITLE / FIRM NAME
Chairperson

TELEPHONE
(308) 874-3308

EMAIL ADDRESS

COUNTY CLERK

Tammy Sherman

County Clerk

(308) 874-3308

tammy.sherman@deuelcountynegov

PREPARER

R Smith, CPA

Dickinson & Clark, CPAs, PC

(712) 328-2600

rsmith@dccpas.com

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

☐ Board Chairperson

☐ Clerk / Treasurer / Superintendent / Other

☐ XXX Preparer

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 2026 day of 9:00, A.M. at Deuel County Courthouse o'clock, 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 2024-2025	Actual Disbursements 2025-2026	Proposed Budget of Disbursements 2026-2027	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	(1)	(2)	(3)	(4)	(5)	(6)
General	\$ 2,854,659.80	\$ 3,227,071.79	\$ 4,724,757.00	\$ 685,944.00	\$ 3,185,701.00	\$ 2,225,000.00
Road	\$ 1,533,880.62	\$ 1,566,247.44	\$ 1,923,853.00	\$ 200,000.00	\$ 2,123,853.00	\$ -
Hwy Bridge Buyback	\$ 72,588.80	\$ 100,000.00	\$ 264,670.00		\$ 264,670.00	\$ -
Visitor Promotion	\$ 15,920.77	\$ 11,727.80	\$ 50,000.00		\$ 50,000.00	\$ -
Visitor Improvement	\$ 25,128.20	\$ 8,472.21	\$ 48,000.00		\$ 48,000.00	\$ -
Fair	\$ 90,337.58	\$ 71,321.70	\$ 70,100.00		\$ 45,100.00	\$ 25,000.00
Preservation Modern.	\$ -	\$ -	\$ 13,395.00		\$ 13,395.00	\$ -
Veteran's Aid	\$ 2,431.09	\$ -	\$ 8,825.00		\$ 8,825.00	\$ -
Traffic Diversion	\$ 8,226.64	\$ 5,815.95	\$ 8,526.00		\$ 8,526.00	\$ -
Drug	\$ 10,907.35	\$ 13,797.04	\$ 154,456.00		\$ 154,456.00	\$ -
Federal Drug	\$ 19,630.75	\$ -	\$ 135,000.00		\$ 135,000.00	\$ -
Inheritance Tax	\$ -	\$ -	\$ 1,560,000.00		\$ 1,560,000.00	\$ -
Lottery	\$ -	\$ 100.00	\$ 14,300.00		\$ 14,300.00	\$ -
E911	\$ 14,057.37	\$ -	\$ 4,932.00		\$ 4,932.00	\$ -
Sheriff Vehicle Sinking	\$ -	\$ -	\$ 46,827.00		\$ 46,827.00	\$ -
Roads-Bond Debt Service	\$ 284,110.00	\$ 286,270.00	\$ 283,103.00		\$ 283,103.00	\$ -
COVID Amer. Rescue Pl	\$ 235,592.68	\$ -	\$ 8,462.00		\$ 8,462.00	\$ -
TOTALS	\$ 5,167,471.65	\$ 5,290,823.93	\$ 9,319,206.00	\$ 885,944.00	\$ 7,955,150.00	\$ 2,250,000.00

Bond Purposes		Non-Bond Purposes		Total
Breakdown of Property Tax		\$ 283,103.00	\$ 1,966,897.00	\$ 2,250,000.00
Unused Property Tax Request Authority available for next year		\$	\$	\$ 2,265,873.56

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 2026 day of 9:05, A.M. at Deuel County Courthouse o'clock for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025	2026	Change
Operating Budget	8,413,789.00	9,319,206.00	10.761109%
Property Tax Request	\$ 2,196,959.00	\$ 2,250,000.00	2.414292%
Valuation	514,030,309	559,808,996	8.905834%
Tax Rate	0.427399	0.401923	-5.960707%
Tax Rate if Prior Tax Request was at Current Valuation	0.392448		

PROOF OF PUBLICATION

STATE OF NEBRASKA }
COUNTY OF DEUEL } SS.

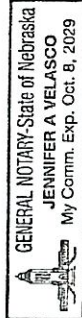
Amount \$ 119,167.10
Date Paid

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

for consecutive issues, the first publication being
on the 10 day of September 20 26
and the last publication being on the 16 day of September 20 26

SUBSCRIBED in my presence and sworn to before me this

10 day of September 20 26



NOTARY PUBLIC

DEUEL COUNTY, NEBRASKA

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes 13-501 to 13-513, that the governing body will meet on the 2026 day of 9:00, A.M. at Deuel County Courthouse o'clock, 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 2024-2025 (1)	Actual Disbursements 2025-2026 (2)	Proposed Budget of Disbursements 2026-2027 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
General	\$ 2,354,059.80	\$ 3,227,371.79	\$ 4,724,757.00	\$ 695,944.00	\$ 3,195,701.00	\$ 2,225,000.00
Road	\$ 1,533,899.82	\$ 1,526,217.14	\$ 1,923,053.00	\$ 200,000.00	\$ 2,121,953.00	\$ -
High Bridge Bridge	\$ 72,681.50	\$ 100,000.00	\$ 264,670.00	\$ -	\$ 264,670.00	\$ -
Water Pumphouse	\$ 15,920.77	\$ 11,727.50	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -
Water Improvement	\$ 25,128.20	\$ 9,472.21	\$ 48,000.00	\$ -	\$ 48,000.00	\$ -
Fire	\$ 50,337.58	\$ 71,321.70	\$ 70,000.00	\$ -	\$ 45,100.00	\$ 25,000.00
Preservation Modern	\$ -	\$ -	\$ 13,395.00	\$ -	\$ 13,395.00	\$ -
Water's Aid	\$ 2,431.20	\$ -	\$ 6,825.00	\$ -	\$ 6,825.00	\$ -
Traffic Division	\$ 8,326.64	\$ 5,915.05	\$ 6,526.00	\$ -	\$ 6,526.00	\$ -
Drug	\$ 10,007.35	\$ 13,797.94	\$ 154,495.00	\$ -	\$ 154,495.00	\$ -
Federal Debt	\$ 19,633.75	\$ -	\$ 135,000.00	\$ -	\$ 135,000.00	\$ -
Interlocal Tax	\$ -	\$ -	\$ 1,520,000.00	\$ -	\$ 1,520,000.00	\$ -
Library	\$ -	\$ 190.00	\$ 14,300.00	\$ -	\$ 14,300.00	\$ -
EB11	\$ 14,057.37	\$ -	\$ 4,832.00	\$ -	\$ 4,832.00	\$ -
Shediff Vehicle Storage	\$ -	\$ -	\$ 46,827.00	\$ -	\$ 46,827.00	\$ -
Roads-Bond Debt Service	\$ 284,110.00	\$ 289,270.00	\$ 283,103.00	\$ -	\$ 283,103.00	\$ -
COVID Amer. Rescue P	\$ 285,592.68	\$ -	\$ 8,462.00	\$ -	\$ 8,462.00	\$ -
TOTALS	\$ 5,467,471.65	\$ 5,280,023.93	\$ 9,319,205.00	\$ 895,944.00	\$ 7,955,150.00	\$ 2,250,000.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
\$ 233,103.00	\$ 1,966,897.00	\$ 2,250,000.00	\$ 2,250,000.00
Unused Property Tax Request Authority available for next year	\$ -	\$ -	\$ 2,250,000.00

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 2026 day of 9:05, A.M. at Deuel County Courthouse o'clock, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025	2026	Change
Operating Budget	\$ 8,413,769.00	\$ 9,319,205.00	\$ 905,436.00
Property Tax Request	\$ 2,196,959.60	\$ 2,250,000.00	\$ 53,040.40
Valuation	\$ 514,030.309	\$ 559,800.396	\$ 45,769.087
Tax Rate	0.427399	0.401923	-0.025476
Tax Rate if Prior Tax Request was at Current Valuation		0.392446	

ZNEZ

Deuel County Commissioner Meeting
September 15, 2026

The Deuel County Commissioners met on the above date with the following members present: Chairperson Jim Reichman, Commissioner Jean Timm, and Commissioner William Klingman.

County officials, and employees, present included County Assessor Michele Bartlett, County Treasurer Alicia Adams, County Attorney Jon Stellar, Sheriff Scott DeCoste, Sheriff Deputy Jim McCormick, Highway Superintendent Toney Krajewski, Assistant Highway Superintendent Kristian Fusilier, Roads Superintendent Kelly Kopetsky, Vanessa Bartlett, Veterans' Service Officer Charles Graves, and Clerk Tammy Sherman.

Notice of the meeting was published in the *Chappell Register* and posted on the county website (www.deuelcountynegov) on or before September 10, 2026.

The meeting was called to order with the Pledge of Allegiance, followed by a moment of silence. Reference was made to the Open Meetings Act, with copies of the law available in printed form and posted at the entrance to the meeting room.

Commissioner Klingman moved to approve the consent agenda, including the September 15, 2026, meeting agenda and the minutes of the regular meeting held on September 1, 2026. Commissioner Timm seconded the motion. Timm, aye, Klingman, aye, Reichman, aye. Motion carried.

The Deuel County Tourism report for August was presented for review and filing.

Public comments: Jane Starostka asked about the repair work needed on Wheatland Road. Fusilier shared that work should start this month and the materials for the work have been ordered. Zack Ringer expressed his concerns with the Assessor's office and the Road Department. Stellar will look into the concerns.

No business for the Board of Equalization

A motion was made by Commissioner Timm, seconded by Commissioner Klingman to increase the mileage reimbursement rate from .725 cents/mile to .76 cents/mile, per Federal rate increase. Reichman, aye, Klingman, aye, Timm, aye. Motion carried.

Planning & Zoning Administrator Bartlett reported that there were no new building permits, and no updates on the Perkins Canal project. Bartlett handed out a draft of the planning and zoning ordinances that will be proposed at an upcoming meeting, when finalized by the Planning & Zoning Board.

A discussion of the hail damage done to the county property as a result of the September 5, 2026, storm was held. The adjuster inspected the damage on September 14, 2026, and will send a worksheet assessing the damage.

Highway Superintendent Krajewski and Assistant Highway Superintendent Fusilier provided the Board with an update on Road Department operations. Millings have been requested from the NE Department of Transportation for next year's projects. Fusilier stated that as soon as they were done fixing the washouts they would start working on Wheatland Rd.

Sheriff DeCoste advised of the happenings in the Sheriff's department.

Treasurer Adams advised no change on the COVID funds commitment.

The 2026 Budget hearing was conducted at 9:04 a.m. The final budget document was received and reviewed by each Commissioner. There was no public comment, discussion was held pertaining to:

Resolution 2026-0013, setting the Property Tax Request for 2026-2027 at .401923 which is a 10.7611% change from last year, was approved upon motion by Commissioner Klingman, seconded by Commissioner Timm. Reichman, aye, Klingman, aye, Timm, aye. Motion carried.

Resolution 2026-0014, Adoption/Appropriations of the Budget document was approved upon motion by Commissioner Reichman, seconded by Commissioner Klingman. Klingman, aye, Timm, aye, Reichman, aye.

Resolution 2026-0015, establishing petty cash funds for the County Attorney in the amount of \$500.00 and the County Court in the amount of \$25.00, was approved upon motion of Commissioner Klingman, seconded by Commissioner Reichman. Timm, aye, Klingman, aye, Reichman, aye. Motion carried.

Resolution 2026-0016, instructing County Treasurer to transfer funds to the Sheriff Sinking Fund from County General in the amount of \$10,000.00, was approved upon motion of Commission Klingman, seconded by Commissioner Timm. Timm, aye, Klingman, aye, Reichman, aye. Motion carried.

Resolution 2026-0017, instructing County Treasurer to transfer to the Road & Bridge Fund from the County General in the amount of \$1,268,000.00, was approved upon motion of Commissioner Timm, seconded by Commissioner Reichman. Timm, aye, Klingman, aye, Reichman, aye. Motion carried.

Resolution 2026-0018, instructing County Treasurer to transfer from the Road & Bridge Fund to the Bonded Debt Service Fund from the County General in the amount of \$283,103.00, was approved upon motion of Commissioner Klingman, seconded by Commissioner Timm. Reichman, aye, Klingman, aye, Timm, aye. Motion carried.

The Special Hearing to set the final Tax Request for .401923 was held at 9:10 a.m. A motion was made by Commissioner Klingman, seconded by Commissioner Reichman to set the final tax request for 2026-2027 at .401923 a 10.7611% change from the 2025-2026 tax request. Reichman, aye, Timm, aye, Klingman, aye. Motion carried.

The claims were read. A motion was made by Commissioner Klingman, seconded by Commissioner Reichman to approve payroll, claims and warrants in the amount of \$131,099.91 (payroll \$42,131.05 and claims \$88,968.86). Timm, aye, Reichman aye Klingman aye. Motion carried.

GENERAL

PAYROLL		28060.52
ASHLYN ROELLE	MILEAGE	484.48
AT&T	TELEPHONE	55.48
AT&T MOBILITY	TELEPHONE	701.58
CAMERON CHRISTENSEN	P&Z MEETING	30.00
CENTURY LINK	TELEPHONE	433.23
CENTURY LINK COMMUN	TELEPHONE	45.74
CHAPPELL LUMBER	SUPPLIES	712.49
CHAPPELL REGISTER	SERVICES	1157.04
CHAPPELL SUPER FOODS	SUPPLIES	1.29
CHARLES GRAVES	MILEAGE/MEALS	321.86
CHEYENNE CO SHERIFF	BOARDING	1050.00
DATASHIELD	SERVICES	66.22
DEUEL CO ATTORNEY	POSTAGE	27.42
DEUEL CO DISTRICT COURT	FEES	232.00
DEUEL CO COUTY COURT	FEES	407.00
EAKES	SUPPLIES/SERVICES	458.34
GARDEN CO SHERIFF	BOARDING	150.00
GOTO COMMUNICATIONS	TELEPHONE	430.09
HANSENS PETROLEUM	FUEL	2862.26
HOLIDAY INN OF KEARNEY	LODGING	1119.60
HUBER & ASSOCIATES	SERVICES	443.00
IDEAL LINEN	SERVICES	83.51
INTRALINKS, INC	SERVICES	3007.75

JAMES WAY	P & Z MEETING	30.00
JASON CHELEEN	P & Z MEETING	30.00
JOIE KENDRICK	MILEAGE/MEALS	376.94
KEITH CO NEWS	PUBLISHING	894.07
MIPS	SERVICES	1866.65
MORRILL CO SHERIFF	BOARDING	225.00
NPPD	UTILITIES	52.40
NE SUPREME COURT ADMIN	INTERLOCAL AGRMT	4721.27
NKC TIRE GROUP	REPAIRS	7.40
OPTK NETWORKS	SERVICES	300.00
OUTDOOR RESTORE	SERVICES	80.00
PITNEY BOWES	SUPPLIES	544.86
PLATTE VALLEY COMM	REPAIRS	7519.45
POINTS WEST COMM BANK	SERVICES	5.00
PREMIER AUTO	REPAIRS	13.53
TTL RET PLANS AMERTIAS	RETIREMENT	4037.14
TRANSUNION	SERVICES	100.00
TTL FEDERAL	PAYROLL DEDUCT	4230.18
US BANK	POSTAGE	79.19
VANESSA BARTLETT	MILEAGE	133.00
VERIZON	TELEPHONE	320.08
WESTFIELD PHARMACY	MEDICAL INMATE	23.89
FIRST CONCORD	PAYROLL DEDUCTION	250.00
TTL - STATE TAX	PAYROLL DEDUCTION	1650.04
TTL - RETIREMENT	PAYROLL DEDUCTION	2787.29
TTL - FEDERAL TAX	PAYROLL DEDUCTION	8727.84
	<u>ROAD & BRIDGE</u>	
PAYROLL		14070.53
AJK SERVICES, LLC	SERVICES	202.08
CHAPPELL LUMBER	SUPPLIES	129.29
FRENCHMAN VALLEY COOP	FUEL	4380.38
HANSENS PETROLEUM	FUEL	9433.93
HEIGEL'S FIELD SERVICE	REPAIRS	5970.00
NPPD	UTILITIES	41.59
POWERPLAN	REPAIRS	3299.50
PREMIER AUTO	REPAIRS	271.00
S&W AUTO	REPAIRS	47.48
TITAN MACHINERY	REPAIRS	2165.72
US BANK	POSTAGE	15.15
VALLEY TIRE	REPAIRS	80.00
WHEATBELT	UTILITIES	81.89
	<u>VISITORS IMPROVEMENT</u>	
KONNI SAUDER	AUGUST	666.55
	<u>COUNTY FAIR</u>	
BUFFALO CREEK	MEALS	314.00
CHAPPELL REGISTER	PUBLISHING	112.68
CHAPPELL SUPER FOODS	BBQ	6457.30
	<u>COVID AMERICAN RESCUE PLAN</u>	

LIVENGOD BACKHOE	SERVICES	1639.72
MILLER SEPTIC	SERVICES	<u>375.00</u>
	TOTAL	\$131,099.91

There being no further business, the board adjourned at 9:21 a.m. The next regular meeting of the Board of Commissioners will be Tuesday, October 6, 2026, upon motion of Commissioner Klingman, second of Commissioner Reichman, Reichman, aye, Timm, aye, Klingman, aye. Motion carried.

Attest: _____ Tammy Sherman, Clerk

Deuel County Commissioner Meeting

July 21, 2026

The Deuel County Commissioners met on the above date with the following present: Chairperson Jim Reichman, Commissioner Jean Timm, Commissioner William Klingman. County Officials, employees, and others present were County Assessor Michele Bartlett, County Treasurer Alicia Adams, Sheriff Deputy Jim McCormick, Highway Superintendent Toney Krajewski, Assistant Highway Superintendent Kristian Fusilier, Marge Freeman, Zackory Ringer, Stephanie Winemiller, Vanessa Bartlett, Charles Graves, and Clerk Tammy Sherman. Publicized notice of the meeting was posted in the Chappell Register and the county website (www.deuelcountynv.gov) on or before July 16, 2026. The meeting was called to order with the Pledge of Allegiance, followed by a moment of silence. Reference was made to the open meeting laws, posted at the entrance of the room along with printed copies available for the taking. Commissioner Klingman made a motion, second of Commissioner Timm to approve the consent agenda; July 21, 2026, agenda, minutes of the regular meeting July 7th, 2026. Timm, aye, Reichman, aye, Klingman, aye. Motion carried.

Public comment. Vanessa Bartlett addressed the board concerning the Board of Equalization meeting that was held July 20, 2026. Marge Freeman asked about nuisance violations within the city limits. Stephanie Winemiller stated her concern about increasing property values and how it is important to contact our Senators and Congressmen to let them know our concerns.

A motion was made by Commissioner Klingman, seconded by Commissioner Reichman to enter the Board of Equalization at 8:32 a.m. Klingman, aye, Timm, aye, Reichman, aye. Motion carried.

A motion was made by Commissioner Reichman, seconded by Commissioner Timm to approve the Special Designated Liquor License for August 13th, 14th and 15th to the Deuel County Fair Board during the county fair. Timm, aye, Klingman, nay, Reichman, aye. Motion carried.

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

Planning & Zoning Administrator Bartlett presented and read Moratorium Resolution 2026-07, for Battery Energy Storage Systems, AI Data Centers, and Crypto Mining Farms. Be it resolved by the County Board of Deuel County, that a twelve (12) month moratorium on accepting any applications for all types of Battery Energy Storage Systems "BESS", AI Data Centers, and Crypto Mining Farms, not defined in the current county zoning regulations, is hereby invoked and approved. Be it further resolved that this moratorium will be extended if necessary in order to allow the planning and zoning commission to conduct public meetings, including but not limited to public hearings, in direct regards to current and potential changes to regulations pertaining to all types of Battery Energy Storage Systems "BESS", AI Data Centers and Crypto Mining Farms; and to further allow any potential changes to be passed on the Deuel County Board of Commissioners for review, approval, or disapproval with the same previously mentioned considerations as allowed for the Planning & Zoning Commission. Be it further resolved, that the Board of Commissioners of Deuel County, Nebraska hereby directs the Deuel County Planning & Zoning Commission to review the county zoning regulations, to conduct any hearings, if necessary, and to make specific recommendations for changes to the county zoning regulations dealing with all types of Battery Energy Storage Systems "BESS", AI Data Centers and Crypto Mining Farms, not defined in the current county zoning regulations, before accepting, granting or recommending a conditional use permit for the construction of all types of batter Energy Storage Systems "BESS", AI Data Centers and Crypto Mining Farms and that such recommendations shall be made within twelve (12) months of the signing of this resolution. Be it further resolved that the said twelve-month moratorium shall become effective as of the date of the approval of this resolution. A motion was made by Commissioner Klingman, seconded by Commission Timm to approve Resolution 2026-07 as read. Reichman, aye, Klingman, aye, Timm, aye. Motion carried.

RESOLUTION NO. 2026-008 was presented by Commissioner Reichman on behalf of Region 21 Emergency Management Agency and read by Sherman. A resolution authorizing Region 21 Emergency Management Agency to retain \$4,167.07 in a vehicle fund that would otherwise be allocated to Deuel County for emergency management purposes. WHEREAS, the Deuel County Board of Commissioners has the authority to allocate county funds; and WHEREAS, Deuel County is a party to an interlocal agreement with the Region 21 Emergency Management Agency for the provision of emergency management services to the County; and WHEREAS, through this agreement, Deuel County benefits from federal grant funding received by the Region 21 Emergency Management Agency, with Deuel County being responsible for nine percent (9%) of the funding should grant funds not be available; and WHEREAS, Deuel County's 2025 share of the grant funds totals Four Thousand One Hundred Sixty-Seven Dollars and Seven Cents (\$4,167.07); and WHEREAS, the Deuel County Board of Commissioners finds it to be in the best interest of the County to allow these funds to remain in a dedicated vehicle fund maintained by the Region 21 Emergency Management Agency to be used for emergency management vehicle expenses.

Now, therefore, be it resolved by the Deuel County Board of Commissioners that the Region 21 Emergency Management Agency is authorized to retain Deuel County's 2025 portion of the grant funds in the amount of \$4,167.07 in its vehicle fund for emergency management vehicle-related expenses in accordance with the interlocal agreement. A motion was made by Commissioner Klingman, seconded by Commissioner Timm to approve Resolution 2026-08 as read. Timm, aye, Reichman, aye, Klingman, aye. Motion carried.

Planning & Zoning Administrator Bartlett presented the following building permits approved by the Planning & Zoning Board on July 13, 2026. Permit 2026-13, Bogenhagen, workshop. A motion by Commissioner Klingman, seconded by Commissioner Reichman to approve the permit as presented. Reichman, aye, Klingman, aye, Timm, aye. Motion carried. Permit 2026-14, Orth, garage. A motion was made by Commissioner Reichman, seconded by Commissioner Klingman, to approve the permit as presented. Timm, aye, Reichman, aye, Klingman aye. Motion carried.

Planning & Zoning Administrator Bartlett advised the Commissioners that the Perkins Canal project is moving forward. She has been attending meetings via Zoom. The Planning & Zoning Board is revamping the penalties for building without a permit and will be presented with the updated Planning & Zoning ordinances later this year. A motion was made by Commissioner Klingman, seconded by Commissioner Reichman to approve the software service agreement with IworQ for a Planning and Zoning software package for an annual fee of \$1,700. Timm, aye, Klingman, aye, Reichman, aye. Motion carried.

Assessor Bartlett presented the annual cemetery report for 2026 for review and filing.

Highway Superintendent Krajewski updated the Board on the operations in the roads department. Assistant Highway Superintendent Fusilier present the 2026 inventory and the 2026-2027 tentative budget for the roads department.

Sheriff Deputy McCormick reported for the department. The two deputies that were deployed for military service have returned from duty safely.

Treasurer Adams presented the six-month report for the Treasurer's office for review and filing.

Treasurer Adams reported for the ARPA funds. The Big Springs fire department will partner with the county to pave the fire department's parking area along the highway.

The claims were read. A motion was made by Commissioner Klingman, seconded by Commissioner Timm to approve payroll, claims and warrants in the amount of \$204,553.42 (payroll \$38,741.60 and claims \$165,811.82). Timm, aye, Reichman aye, Klingman aye. Motion carried.

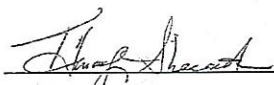
GENERAL

PAYROLL		24671.07
AGING OFFICE/WESTERN NE	SERVICES	1182.00
ALL STAR AUTO GLASS	WINDSHIELDS	525.00
ASHLYN ROELLE	MILEAGE	110.56
AT&T	TELEPHONE	54.81
BEST SELF THERAPY LLC	SERVICES	250.00
CAMERON CHRISTENSEN	P&Z MEETING	15.00
CCECC 911 EMERGENCY	MAY & JUNE	11799.00
CENTURY LINK	TELEPHONE	432.11
CENTURY LINK COMM	TELEPHONE	19.97
CHARLES GRAVES	MILEAGE	138.48
CHEYENNE CO SHERIFF	BOARDING/SERVICES	250.00
DAS MATERIAL	SERVICES	220.00
DATASHIELD	SERVICES	66.22
EAKES	SUPPLIES/SERVICES	866.32
GARY FREEMAN	P&Z MEETING	15.00
GBE CPA	2025-2026 AUDIT	7500.00
GOTO COMMUNICATIONS	TELEPHONE	430.74
HANSENS PETROLEUM	FUEL	2172.75
IDEAL LINEN	SERVICES	83.51
INTRALINKS, INC	SERVICES	343.75
JAMES WAY	P&Z MEETING	15.00
JOIE KENDRICK	REIMB POSTAGE	12.90
MARSHALL & SWIFT	SERVICES	772.43
NMS LABS	SERVICES	251.00
OPTK NETWORKS	SERVICES	300.00
OUTDOOR RESTORE	WINDOW CLEANING	80.00
PANHANDLE DIST. OFFICIALS	DUES	350.00
POINT C	PAYROLL DEDUCTIONS	350.00
POINT C HEALTH	SERVICES	1150.00

REYNOLDS, KORTH	COURT APPT ATTRY	182.00
ROBERT S. HARVOY	COURT APPT ATTRY	385.00
SARA NELSON	MILEAGE	66.34
SIDNEY REGIONAL MEDICAL	INMATE MEDICAL	31.00
STEVEN E. ELM SHAUSER	COURT APPT ATTRY	1645.00
STRYKER SALES	SAFETY EQUIPMENT	435.00
TTL RET PLANS AMERTIAS	RETIREMENT	3706.14
TTL FEDERAL	PAYROLL DEDUCTIONS	3898.13
US BANK	FUEL/UNIFORMS/SUPP	2126.31
USDA WILDLIFE SERVICES	SERVICES	106.86
FIRST CONCORD	PAYROLL DEDUCTION	250.00
TTL - STATE TAX	PAYROLL DEDUCTION	1526.14
TTL - RETIREMENT	PAYROLL DEDUCTION	2553.96
TTL - FEDERAL TAX	PAYROLL DEDUCTION	8133.77
	ROAD & BRIDGE	
PAYROLL		14070.53
ANDERSON FORD	PICKUP	42322.00
CHAPPELL LUMBER	REPAIRS	228.17
FLOYD'S TRUCK	REPAIRS	3235.35
FRENCHMAN VALLEY COOP	FUEL	16005.59
HANSENS PETROLEUM	FUEL	8857.30
JOHN DEERE FINANCIAL	GRADER PYMT	38402.15
KEITH CO NEWS	PUBLISHING	150.00
KELLY KOPETZKY	CELL PHONE	50.00
NPPD	UTILITIES	46.31
NE DEPT OF REVENUE	FUEL TAX	1158.00
S&W AUTO	REPAIRS	38.47
VALLEY TIRE	REPAIRS	100.00
WHEATBELT	UTILITIES	75.70
	VISITORS PROMOTION 990	
WESTERN NE TOURISM	ADVERTISING	235.08
	COUNTY FAIR	
POPPE ENTERPRISES	SERVICES	<u>105.50</u>
TOTAL		\$ 204,553.42

There being no further business, the board adjourned at 9:55 a.m. The next regular meeting of the Board of Commissioners will be Tuesday, August 4, 2026, upon motion of Commissioner Reichman, second of Commissioner Klingman. Reichman, aye, Timm, aye, Klingman, aye. Motion carried.

Attest:



Tammy Sherman, Clerk



**Board of Equalization
July 21, 2026**

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

County Assessor Bartlett presented the following tax list corrections:

Assessor Bartlett presented the following value changes completed after March 19th. These corrections were presented at the July 7th meeting, Bartlett stated there was a transposition of numbers on parcel ID 2066.00.

Parcel			Current	Prior	Value Change
Parcel 2.00	Error in Bldg. value.		\$19,120	\$21,030	\$1,910
Parcel 9.10	Error in Bldg. value.		\$2,067,190	\$2,273,910	\$206,720
Parcel 15.00	Error in Bldg. value.		\$45,410	\$49,950	\$4,540
Parcel 126.00	Error in Bldg. value.		\$15,195	\$16,715	\$1,520
Parcel 172.00	Error in Bldg. value.		\$468,170	\$514,985	\$46,815
Parcel 302.00	Error in Bldg. value.		\$13,820	\$15,200	\$1,380
Parcel 311.00	Error in Bldg. value.		\$2,603,340	\$2,526,775	-\$76,565
Parcel 362.50	Error in Bldg. value.		\$36,105	\$39,715	\$3,610
Parcel 394.10	Error in Bldg. value.		\$25,740	\$28,315	\$2,575
Parcel 420.00	Error in Bldg. value.		\$63,945	\$70,340	\$6,395

Parcel	645.00	Error in Bldg. value.	\$8,665	\$9,530	\$865
Parcel	653.00	Error in Bldg. value.	\$49,570	\$54,525	\$4,955
Parcel	654.00	Error in Bldg. value.	\$18,680	\$20,550	\$1,870
Parcel	655.00	Error in Bldg. value.	\$30,655	\$33,720	\$3,065
Parcel	655.10	Error in Bldg. value.	\$2,441,085	\$2,685,195	\$244,110
Parcel	659.00	Error in Bldg. value.	\$87,550	\$96,305	\$8,755
Parcel	664.50	Error in Bldg. value.	\$13,045	\$14,350	\$1,305
Parcel	678.00	Error in Bldg. value.	\$33,445	\$36,790	\$3,345
Parcel	679.00	Error in Bldg. value.	\$11,455	\$12,600	\$1,145
Parcel	680.00	Error in Bldg. value.	\$20,080	\$22,090	\$2,010
Parcel	684.00	Error in Bldg. value.	\$4,094,465	\$4,503,910	\$409,445
Parcel	685.00	Error in Bldg. value.	\$3,503,400	\$3,853,740	\$350,340
Parcel	685.05	Error in Bldg. value.	\$421,960	\$464,155	\$42,195
Parcel	699.20	Error in Bldg. value.	\$25,810	\$28,390	\$2,580
Parcel	705.00	Error in Bldg. value.	\$26,890	\$29,580	\$2,690
Parcel	707.00	Error in Bldg. value.	\$63,415	\$69,755	\$6,340
Parcel	710.00	Error in Bldg. value.	\$154,190	\$169,610	\$15,420
Parcel	711.00	Error in Bldg. value.	\$174,560	\$192,015	\$17,455
Parcel	825.50	Error in Bldg. value.	\$14,265	\$15,690	\$1,425
Parcel	4053.00	Error in Bldg. value.	\$362,255	\$398,480	\$36,225
Parcel	2066.00	Increase higher than fifteen%	\$284,505	\$273,237	-\$11,268
Parcel	2461.00	Overvalue on carport	\$162,275	\$152,465	-\$9,810
Parcel	2218.00	Suggested change 2026	\$141,115	\$149,900	\$8,785
Parcel	2563.00	Suggested change 2026	<u>\$93,710</u>	<u>\$121,965</u>	<u>\$28,255</u>
			\$17,595,080	\$18,965,482	\$1,370,402

A motion by Commissioner Klingman, seconded by Commissioner Reichman to approve the corrections as presented. Reichman, aye, Klingman, aye, Timm, aye.

The following decisions were made regarding the Property Valuation Protests for 2026.

Protest #2026-01 ID0001217.00, Landowner requested value go back to 2025 valuation due to hardship from the limited moisture/drought. Assessor's recommendation: the sales for dry land have not decreased during dry/drought conditions. Out of forty-eight sales in the sales study period, thirty of them were for dry land. The land sold anywhere from \$827 to \$2,674 an acre. Based on the sales study and the 72% statutory level of compliance with the State, recommendation is no change in land value. A motion was made by Commissioner Klingman, seconded by Commissioner Timm to accept the Assessor's recommendation. Timm, aye, Klingman, aye, Reichman, aye. Motion carried.

Protest #2026-02 ID0001209.00, Landowner requested value go back to 2025 valuation due to hardship from the limited moisture/drought. Assessor's recommendation, the sales for dry land have not decreased during dry/drought conditions. Out of forty-eight sales in the sales study period, thirty of them were for dry land. The land sold anywhere from \$827 to \$2,674 an acre. Based on the sales study and the 72% statutory level of compliance with the State, recommendation is no change in land value. A motion was made by Commissioner Timm, seconded by Commissioner Reichman to accept the Assessor's recommendation. Klingman, aye, Reichman, aye, Timm, aye. Motion carried.

Protest #2026-03 ID0001219.00, Landowner requested value go back to 2025 valuation due to hardship from the limited moisture/drought. Assessor's recommendation: the sales for dry land have not decreased during dry/drought conditions. Out of forty-eight sales in the sales study period, thirty of them were for dry land. The land sold anywhere from \$827 to \$2,674 an acre. Based on the sales study and the 72% statutory level of compliance with the State, recommendation is no change in land value. A motion was made by Commissioner Klingman, seconded by Commissioner Timm to accept the Assessor's recommendation. Timm, aye, Reichman, aye, Klingman, aye. Motion carried.

Protest #2026-04 ID0001187.00, Landowner requested the value go back to 2025 valuation due to hardship from the limited moisture/drought. Assessor's recommendation: the sales for dry land have not decreased during dry/drought conditions. Out of forty-eight sales in the sales study period, thirty of them were for dry land. The land sold anywhere from \$827 to \$2,674 an acre. Based on the sales study and the 72% statutory level of compliance with the State, recommendation is no change in land value. A motion was made by Commissioner Reichman, seconded by Commissioner Klingman to accept the Assessor's recommendation. Reichman, aye, Timm, aye, Klingman, aye. Motion carried.

Protest #2026-05 ID0000313.00, Landowner/Representative requesting the value reassessed based on the recent sale of the property to his client for \$875,000 based on the condition of the building. Assessor's recommendation: no change in land value, no change in site improvements, change the motel condition from good to average and the depreciation form 42.3% to 76.7% for a total value of \$877,210. A motion was made by Commissioner Klingman, seconded by Commissioner Timm to accept the Assessor's recommendation. Klingman, aye, Timm, aye, Reichman, aye. Motion carried.

Protest #2026-06 ID0000522.00, Landowner requested the value go back to 2025 valuation due to hardship from the limited moisture/drought. Assessor's recommendation: the sales for dry land have not decreased during dry/drought conditions. Out of forty-eight sales in the sales study period, thirty of them were for dry land. The land sold anywhere from \$827 to \$2,674 an acre. Based on the sales study and the 72% statutory level of compliance with the State, recommendation is no change in land value. A motion was made by Commissioner Timm, seconded by Commissioner Reichman to accept the Assessor's recommendation. Timm, aye, Reichman, aye, Klingman, aye. Motion carried.

Protest #2026-07 ID0002048.00, Landowner requested value of buildings be reduced to \$27,260 due to the basement caving in and the house is unlivable. Assessor's recommendation: an inspection of the house was done on 6/30/2026; recommendation is to adjust the value of the home to salvage at \$1.45 sq. ft. (\$1,980) due to its extremely poor condition and the basement caving in creating a structural hazard; total land and building value \$11,970. A motion was made by Commissioner Klingman, seconded by Commissioner Reichman to accept the Assessor's recommendation. Timm, aye, Klingman, aye, Reichman, aye. Motion carried.

Protest #2026-08 ID 0002352.00, Landowner request; based on certified bank appraisal the home is only worth \$205,000. Based on Nebraska revised statute 77-201, real property can only be taxed at 100% market value, based on the assessed value it is currently 50% over actual market value based off our certified appraisal document. Assessor's recommendation: home – the landowner refused the requested interior and exterior inspection. Because an inspection was denied, the Assessor's office was unable to verify the properties condition, thereby denying the Board the data necessary to grant relief. As a result, no recommendations will be given based on that part. However, the Department of Revenue suggests the following changes should be made to the home because of the low-quality build and low-quality materials. Change the quality from 3 (average) to 2 (fair), change the foundation concrete walls to treated wood basement walls and add 12% physical depreciation. Total reduction in valuation of \$57,115. A motion was made by Commissioner Klingman, seconded by Commissioner Timm to accept the Assessor's recommendation. Timm, aye, Klingman, aye, Reichman, aye. Motion carried.

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

Attest:



Tammy Sherman, Clerk



Deuel County Commissioner Meeting
August 4, 2026

The Deuel County Commissioners met on the above date with the following members present: Chairperson Jim Reichman, Commissioner Jean Timm, and Commissioner William Klingman.

County officials, employees, and others present included County Attorney Jon Stellar, County Assessor Michele Bartlett, County Treasurer Alicia Adams, Sheriff's Office Administrator Leslie Snell, Chief Deputy Jim McCormick, Assistant Highway Superintendent Kristian Fusilier, Roads Superintendent Kelly Kopetsky, Marge Freeman, Veterans' Service Officer Charles Graves, Vanessa Bartlett, Jerry Sutton, and Clerk Tammy Sherman.

Notice of the meeting was published in the *Chappell Register* and posted on the county website (www.deuelcountynegov) on or before July 30, 2026.

The meeting was called to order with the Pledge of Allegiance, followed by a moment of silence. Reference was made to the Open Meetings Act, with copies of the law available in printed form and posted at the entrance to the meeting room.

Commissioner Klingman moved to approve the consent agenda, including August 4, 2026, meeting agenda and the minutes of the regular meeting held on July 21, 2026. Commissioner Timm seconded the motion. Timm, aye, Klingman, aye, Reichman, aye. Motion carried.

The Deuel County Court fee report for July was presented for review and filing. The fee totals \$8,732.09. The Deuel County Clerk's monthly report for July was presented for review and filing. The fee totals \$1,380.98. The Deuel County Tourism report for July was presented for review and filing. The Deuel County Fair Board report for July was read and presented for filing.

Jerry Sutton expressed concern regarding the Planning & Zoning Board's August 3, 2026, decision to allow only a three-mile setback from a non-participating residential structure for wind tower placements in the new planning & zoning regulations. He noted that the required setback for wind towers located near city or village limits is five miles and questioned why a smaller setback was approved for non-participating residences outside city limits. The commissioners thanked Jerry for his comments.

No business for Board of Equalization.

A motion was made by Commissioner Klingman and seconded by Commissioner Timm to deny the levy request from the Big Springs Cemetery District, allowing the district to request its own levy as authorized by the voters in the May 12, 2026, primary election, in accordance with state statute. Klingman, aye, Timm, aye, Reichman, aye. Motion carried.

Resolution 2026-009; Signing of the County Annual Certification of Program Compliance for 2026; whereas: State of Nebraska Statutes, sections 39-2115, 39-2119, 39-2120, 39-2121, and 39-2510(2), requires an annual certification of program compliance to the Nebraska Board of Public Roads Classifications and standards; and whereas: State of Nebraska Statute, section 39-2120 also requires that the annual certification of program compliance by each county shall be signed by the County Board Chairperson and shall include the resolution of the governing body of the county authorizing the signing of the certification. Be it resolved that the County Board Chairperson of Deuel County is hereby authorized to sign the County Annual Certification of Program Compliance. A motion was made by Commissioner Reichman, seconded by Commissioner Timm to approve resolution 2026-009 as read. Klingman, aye, Reichman, aye, Timm, aye. Motion carried.

A discussion was held concerning the proceedings during July 20th, 2026, Property Valuation Protest Hearings. County Attorney Stellar will contact the appropriate authorities for further investigations.

Planning & Zoning Administrator Bartlett reported that there were no new building permits, she has been attending the meetings for the Perkins Canal project, and that the Planning & Zoning Board is continuing to update the provisions of the Planning & Zoning Ordinance. Bartlett advised the commissioners that she spoke with Marvin Planning Consultants, Inc. about their performance to date on updating the comprehensive plan for the county as required by state statute. Mr. Marvin himself will do the town hall meeting for Big Springs.

Assistant Highway Superintendent Fusilier provided the Board with an update on Road Department operations. Fusilier reported that he has received one bid for the repairs/replacement of the Big Springs building that was damaged during a storm earlier this summer. He is waiting for two more bids. Werner Construction has completed their Highway 30 project and working to get the asphalt plant cleaned up before fair.

Sheriff's Office Administrator Snell presented Sheriff's annual Distress Warrant report for review and filing.

Sheriff's Office Administrator Snell advised of the happenings in the Sheriff's department.

Treasurer Adams updated the board on the ARPA funds allocation; the concrete work at the Big Springs firehall is moving along and on track.

The claims were read. A motion was made by Commissioner Klingman, seconded by Commissioner Timm to approve payroll, claims and warrants in the amount of \$156,284.12 (payroll \$46,169.44 and claims \$110,114.68). Timm, aye, Reichman abstain, Klingman aye. Motion carried.

GENERAL

PAYROLL		30821.89
ALICIA ADAMS	MILEAGE	162.40
ANNA COLLINS	SERVICES/SUPPLIES	675.00
AUDREY M. LONG	COURT APPT ATTRY	410.00
BLACK HILLS ENERGY	UTILITIES	137.17
BLUE CROSS BLUE SHIELD	HEALTH INS	18591.04
C-WEED MANAGEMENT	SERVICES	3283.35
CENTURY LINK	TELEPHONE	63.16
CHAPPELL LUMBER	REPAIR	26.58
CHAPPELL MUNICIPAL	UTILITIES	873.06
CRANMORE PEST CONTROL	SERVICES	50.00
DAS MATERIAL	SERVICES	250.00
EAKES	OFFICE SUPPLIES	242.08
FIRST CONCORD	PAYROLL DEDUCTIONS	22.50
GARDEN CO HOSPITAL	INMATE CARE	1279.02
JERALD OSTDIEK	SERVICES	200.00
JIM REICHMAN	SERVICES/CELL PHONE	900.00
JOELYANN SAUCEDO	SERVICES	200.00
JULIE SLAGLE	SERVICES	200.00
LARIMER CO CORONER	SERVICES	500.00
MARVIN PLANNING	SERVICES	2607.00
MASA	TRANSPORT INS	487.50
MENARDS	BLD EQUIP	351.00
PADD	MEMBERSHIP	528.00
POINT C	SERVICES	321.75
POINTS WEST COMM BANK	FEES	37.00
PRINCIPAL LIFE	PAYROLL DEDUCTIONS	87.09
REGION 1 OFF. HUMAN DEV	SERVICES	547.50
ROBERT HARVOY	COURT APPT ATTRY	50.00
SARA NELSON	MILEAGE	22.11
STEVEN ELM SHAUSER	COURT APPT ATTRY	1560.00
TTL RETIREMENT	COUNTY SHARE	3965.86
TRANSUNION	SERVICES	100.00
TTL FEDERAL	PAYROLL DEDUCTIONS	4607.43
US BANK	SOFTWARE/EQUIP	109.74
VANSEE HEATING & AIR	REPAIRS	482.75
VERIZON WIRELESS	TELEPHONE	320.08
AMERICAN FAMILY	PAYROLL DEDUCTIONS	200.02
BLUE CROSS BLUE SHIELD	PAYROLL DEDUCTIONS	1000.08
FIRST CONCORD	PAYROLL DEDUCTIONS	250.00
PRINCIPAL	PAYROLL DEDUCTIONS	591.84
T.T.L. - STATE TAX	PAYROLL DEDUCTIONS	1773.55
T.T.L. - RETIREMENT	PAYROLL DEDUCTIONS	2717.97
T.T.L. - SOCIAL SECURITY	PAYROLL DEDUCTIONS	4948.38
T.T.L. - FEDERAL	PAYROLL DEDUCTIONS	4607.43

ROAD & BRIDGE

PAYROLL		15347.55
AJK SERVICES	SERVICES	436.60
BIG SPRINGS TIRE	REPAIRS	2136.00
BLUE CROSS BLUE SHIELD	HEALTH INS	8455.22
CHAPPELL MUNICIPAL	UTILITIES	170.23
KRISTIAN FUSILIER	MAY/JUNE CELL PH	100.00
RON'S CHAPPELL AUTO	REPAIRS	9101.22
VILLAGE OF BIG SPRINGS	TRASH	35.00
	VISITOR PROMOTION	
INNOVATIVE CONCEPTS	ADVERTISING	645.00
LINCOLN HWY	ADVERTISING	250.00

KONNI SAUDER	VISITORS IMPROVEMENT JULY/INTERNET/PHONE	762.94
	FAIR BOARD	
CHAPPELL LUMBER	SUPPLIES	76.95
CHAPPELL MUNICIPAL	UTILITIES	171.80
US BANK	BINGO SUPPLIES	447.97
MID-NE PEDAL PULLERS	ENTERTAINMENT	948.80
DEUEL CO FAIR BOARD	PREMIUMS	2500.00
FUN SERVICES	ENTERTAINMENT	7411.89
THE PANCAKE MAN	ENTERTAINMENT	2100.00
KILEY BARWICK	ENTERTAINMENT	3000.00
MOZO'S PIXELS	ENTERTAINMENT	3220.00
PROFESSOR BUBBLEMAKER	ENTERTAINMENT	2400.00
QUICKDRAW CARICATURES	ENTERTAINMENT	1200.00
RANCH RODEO	ENTERTAINMENT	750.00
HIGH PLAINS BUDWEISER	BEER GARDEN	1526.32
ARROWHEAD DISTRIBUTING	BEER GARDEN	628.75
DIETRIECHS DISTRIBUTING	BEER GARDEN	528.40
	VETERAN'S AID	
US BANK	GRAVE MARKERS	225.69
	DRUG LAW ENFORCEMENT	
RON'S TOWING & TRANS	SERVICES	<u>546.46</u>
TOTAL		\$ 156,284.12

There being no further business, the board adjourned at 9:25 a.m. The next regular meeting of the Board of Commissioners will be Tuesday, August 18, 2026, upon motion of Commissioner Klingman, second of Commissioner Timm. Reichman, aye, Timm, aye, Klingman, aye. Motion carried.

Attest:



Tammy Sherman, Clerk



CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE
(format for all counties and cities.)

TAX YEAR 2026

(certification required on or before August 20th of each year)

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

TAXABLE VALUE LOCATED IN THE COUNTY OF: DEUEL

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage ^b
COUNTY GENERAL	County-General	2,173,386	559,808,996	514,030,309	0.42

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

Note: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act. ^b Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

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

Michele Bartlett 8-11-2026
(signature of county assessor) *(date)*

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



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

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

Assessor's Use Only
 38,535,984 Pers Prior
 38,190,893 Pers Value
 475,494,325 Real Prior
 521,618,103 Real Value

DEUEL COUNTY
SUMMARY OF ALL FUNDS

	Actual 2024-2025 (Column 1)	Actual 2025-2026 (Column 2)	Proposed 2026-2027 (Column 3)	Adopted 2026-2027 (Column 4)
Disbursements and Transfers:				
Operating	3,444,171.22	3,163,467.43	4,873,377.00	4,873,377.00
Capital Outlay	542,037.80	580,816.50	2,601,623.00	2,601,623.00
Debt Service	284,110.00	286,270.00	283,103.00	283,103.00
Transfers Out <i>(Must agree to Transfers In Below)</i>	897,152.63	1,260,270.00	1,561,103.00	1,561,103.00
Total Disbursements and Transfers	5,167,471.65	5,290,823.93	9,319,206.00	9,319,206.00
Balance, Receipts and Transfers:				
Net Fund Balance	5,716,266.33	5,178,341.04	5,012,931.09	5,012,931.09
Intergovernmental Federal	-	-	8,000.00	8,000.00
Intergovernmental State	897,897.33	990,159.28	660,104.52	660,104.52
Intergovernmental Local	894,120.92	780,076.89	713,011.39	713,011.39
Personal and Real Property Taxes	1,940,375.48	2,094,907.81	2,250,000.00	2,250,000.00
Transfers In <i>(Must agree to Transfers Out Above)</i>	897,152.63	1,260,270.00	1,561,103.00	1,561,103.00
Total Resources Available	10,345,812.69	10,303,755.02	10,205,150.00	10,205,150.00
Balance Forward/Cash Reserve	5,178,341.04	5,012,931.09	885,944.00	885,944.00
Cash Reserve Percentage				17%

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

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

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

DEUEL COUNTY
Schedule of Budgeted Disbursements
For the Year Ended June 30, 2027

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	2,212,646.00	1,673,100.00			3,885,746.00
Public Safety - Law Enforcement	944,268.00	183,827.00			1,128,095.00
Public Safety - Other	294,388.00	8,526.00			302,914.00
Public Works - Highways & Roads	1,169,750.00	735,670.00	283,103.00		2,188,523.00
Public Works - Other	55,375.00	500.00			55,875.00
Public Health & Social Services	28,850.00	-			28,850.00
Culture and Recreation	70,100.00	-			70,100.00
Community Development	98,000.00				98,000.00
Miscellaneous				1,561,103.00	1,561,103.00
Business-type Activities:					
Airport					-
Nursing Home					-
Hospital					-
Historical Society					-
Solid Waste					-
Museum					-
Other					-
Total Disbursements & Transfers	4,873,377.00	2,601,623.00	283,103.00	1,561,103.00	9,319,206.00

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.

DEUEL COUNTY

2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority**2025-2026 Total Property Tax Request**

(1) \$ 2,196,959.00

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

Less: Prior Year Exceptions Utilized

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) -

(10) -

TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)

(11) -

Preliminary Property Tax Request Authority (line 1 - line 11)

(12) 2,196,959.00

Allowed Increases to Preliminary Property Tax Request Authority**2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue)**

2,197,243.28

See instructions below for where to find this amount

(13)

Growth Percentage per County Assessor

2,173,386.00 / 514,030,309.00 = 0.42%

2026 Growth Value 2025 Total Valuation

(14a)

9,290.23

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

Increase due to Growth
(14)**Inflation Percentage**

5.26%

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

(15a)

115,575.00

Increase due to Inflation
(15)**Allowable Exceptions Utilized (§ 13-3404)****2026-2027 Property Taxes Budgeted For:**

Approved Bonds

(16) -

(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))

Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2)

(17) -

Public Safety Services, as defined in §13-320
(Must agree to total on Schedule 3)

(18) -

County Attorneys

(19) -

County Public Defenders

(20) -

Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024

(21) -

Support of an interlocal agreement relating to public safety

(22) -

Voter approved increase pursuant to § 13-3405

(23) -

(MUST attach sample ballot language and certified election results)

Prior Year's Unused Property Tax Request Authority used this year

(24) -

(Cannot exceed amount on Supporting Schedule 1, line 1)

Total Exceptions Utilized (Total lines 16 thru 24)

(25) -

2026-2027 Total Property Tax Request Authority (Total lines 12, 14, 15, 25)

(26) 2,321,824.23

2026-2027 ACTUAL Property Tax Request (from Cover Page - Page 1)

(27) 2,250,000.00

Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3)

(28) 71,824.23

(Line 26 - Line 27, MUST be greater than or equal to \$0.00)

DEUEL COUNTY
2026-2027 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line	
Accumulated Unused Restricted Funds Authority from prior years (from prior year Schedule 1, line 4)	(1)	\$ 176,037.56
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)	71,824.23
Total Unused Property Tax Request Authority subject to carryover limit (cannot be less than zero)	(4)	247,861.79
Calculation of carryover limit:		
2025-2026 Total Property Tax Request Authority (from prior year computation form, line 26)	(5)	2,265,873.56
Calculated Carryover Maximum (5% of line 5)	(6)	113,293.68
Unused Property Tax Request Authority Available for Future Years (lesser of line 4 or line 6 - cannot be less than zero)	(7)	113,293.68

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

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

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

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

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

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

DEUEL COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	(Column B)	(Column C)	(Column D)	(Column E)	(Column F)
Countywide Entities					
County	1,966,897.00	283,103.00	559,808,996	0.351351	0.050571
Ag. Society	-	-	-	0.000000	0.000000
Historical Society	-	-	559,808,996	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.351351	

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	279,905
Other entities property taxes designated for interlocal agreements	-

Total County Levy Authority (Cannot exceed 50 cents) 0.500000 (1)

Levy Limit Analysis

Countywide General Levy (Line 13)	0.351351
Fire District - Largest General Levy Authority granted by County Board	0.000000
Township - Largest General Levy Authority granted by County Board	0.000000
Cemetery District - Largest General Levy Authority granted by County Board	0.000000
Irrigation District - Largest General Levy Authority granted by County Board	0.000000
Drainage District - Largest General Levy Authority granted by County Board	0.000000
Rural Water District - Largest General Levy Authority granted by County Board	0.000000
Other Districts - Largest General Levy Authority granted by County Board	0.000000
Largest possible district levy	0.351351 (2)

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

DEUEL COUNTY LEVY LIMIT FORM

Taxing District	County-wide Levy	Fire District	Cemetery District	Irrigation District	Drainage District	Rural		Total Levy Allocated
						Water District	Other District	
(Column 1)	(Column 2)	(Column 3)	(Column 4)	(Column 5)	(Column 6)	(Column 7)	(Column 8)	(Column 9)
Ex. Tax District 1	0.010000	0.035000	0.035000	0.000000	0.000000	0.375000	0.002500	0.457500
1								0.000000
2 Districts 15, 20, 40 & 45	0.351351	0.000000						0.351351
3								0.000000
4 Districts 5, 10, 35 & 55	0.351351	0.000000						0.351351
5								0.000000
6 Districts 25, 30, 50, 60	0.351351	0.000000						0.351351
7 & 65								0.000000
8								0.000000
9								0.000000
10								0.000000
11								0.000000
12								0.000000
13								0.000000
14								0.000000
15								0.000000
16								0.000000
17								0.000000
18								0.000000
19								0.000000
20								0.000000
21								0.000000
22								0.000000
23								0.000000
24								0.000000
28								0.000000
29								0.000000
30								0.000000
31								0.000000
32								0.000000
33								0.000000

DEUEL COUNTY

Levy Information

	2025 - 2026		2026 - 2027		DIFFERENCE	
	LEVY	TAX	LEVY	TAX	LEVY	TAX DOLLARS
GENERAL	\$ 0.4225400	\$ 2,171,959.00	\$ 0.39746	\$ 2,225,000.00	\$ (0.025083)	\$ 53,041.00
FAIR	\$ 0.0048600	\$ 25,000.00	\$ 0.00447	\$ 25,000.00	\$ (0.000394)	\$ -
TOTAL	\$ 0.4273990	\$ 2,196,959.00	\$ 0.401923	\$ 2,250,000.00		

VALUATION	\$ 514,030,309		\$ 559,808,996	
ONE CENT LEVY	0.01	\$ 51,403	0.01	\$ 55,981

DEUEL COUNTY			
	LEVY	TAX	VALUATION
2025 - 2026	\$ 0.42740	2,196,959.00	\$ 514,030,309
2026 - 2027	\$ 0.40192	\$ 2,250,000.00	\$ 559,808,996
VALUE CHANGE	\$ (0.025476)	\$ 53,041.00	\$ 45,778,687
PERCENT CHANGE	-5.9607%	2.4143%	8.9058%

DEUEL COUNTY
COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES

<u>Tax Year</u>	<u>Amount</u>
2025	<u>\$ 1,327,799.93</u>
2024	<u>\$ -</u>
2023	<u>\$ -</u>

DEUEL COUNTY

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 2,196,959.00
(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

2,173,386 / 514,030,309 = 0.42 % (3)
2026 Growth Value Prior Year Total Property
per Assessor Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.42 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 53,166.41

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 2,250,125.41
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Total Property Tax Request (7) \$ 2,250,000.00
(Total Personal and Real Property Tax Required from Cover Page)

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

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

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026
DEUEL COUNTY

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

DEUEL COUNTY

Schedule of Transfers Adopted 2026-2027

Fund	Receipts / Revenues Transfers In	Disbursement Transfers Out
Transfer From:		
General Fund 100	\$ -	\$ 1,278,000.00
Road Fund 0300	-	283,103.00
Transfer To:		
Road Fund 0300	1,268,000.00	-
Roads - Bond Debt Service 3700	283,103.00	-
E911 Fund 2910	-	-
Sheriff Vehicle Fund 4000	10,000.00	-
Total Operating Transfers	<u>\$ 1,561,103.00</u>	<u>\$ 1,561,103.00</u>

DEUEL COUNTY

RECEIPTS SUMMARY

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027		Code 0100	Description GENERAL
				Officials Estimation (3)	Board Proposed (4)		
271 00	NET FUND BALANCE, 7-1-	2,903,625.35	2,974,604.40	2,730,694.56	2,730,694.56		2,730,694.56
	TAXES						
304 00	Motor Vehicle Taxes	93,809.17	94,583.65	76,000.00	76,000.00		76,000.00
305 00	Personal and Real Property Taxes	1,917,447.24	2,070,880.48	2,225,000.00	2,225,000.00		2,225,000.00
311 00	Local Option Sales Tax						
315 02	Cash Device Tax		1,931.01				
318 01	License or Occupation Tax						
	Total Taxes	2,011,256.41	2,167,395.14	2,301,000.00	2,301,000.00		2,301,000.00
	LICENSES AND PERMITS						
321 01	Trailer Court Licenses						
325 01	Building Permits	1,185.00	1,030.00	100.00	100.00		100.00
320 33	DMV System Modernization	-	-				
	Total Licenses and Permits	1,185.00	1,030.00	100.00	100.00		100.00
	INTERGOVERNMENTAL FEDERAL						
330 20	Highway Safety						
330 30	Crime Commission						
330 47	Immigration & Customs Enforcement (ICE)	-	-				
331 01	Title IV-D Child Support Enforcement (Dist. Court)	-	-	1,000.00	1,000.00		1,000.00
331 02	Title IV-D Child Support Enforcement (Attorney)	-	-	4,500.00	4,500.00		4,500.00
331 04	Title IV Child Support Incentives Attorney	-	-	500.00	500.00		500.00
336 01	U.S. Fish & Wildlife						
337 01	Public Grazing Land						
338 01	U.S. Ent. Lands - Sec. 1						
338 02	U.S. Ent. Lands - Sec. 3						
339 01	Federal Grants - Other	-	-				
339 20	Cares Act	-	-				
351 02	Emergency Management Reimbursement			2,000.00	2,000.00		2,000.00
	Total Federal Receipts	-	-	8,000.00	8,000.00		8,000.00
	INTERGOVERNMENTAL STATE						
340 01	State Grants	-	-				
341 30	State Prisoner Reimbursements						
341 70	Reimb. of Indigent Defense Services						
344 01	Homestead Exemption	44,657.03	37,368.67				
344 05	Property Tax Credit	189,895.42	204,615.66				
345 01	Government Subdivision Aid						
345 02	Insurance Tax Allocation	6,849.44	7,435.22	3,000.00	3,000.00		3,000.00
345 03	Airline Tax Allocation	890.23	952.53	1,000.00	1,000.00		1,000.00

DEUEL COUNTY

Fund	Code	Description
Function	0100	GENERAL

RECEIPTS SUMMARY

Code No.		Estimated Receipts Ensuing Year 2026 - 2027			
		Actual 2024 - 2025	Actual 2025 - 2026	Officials Estimation	Board Proposed Adopted
346 01	ProRate Motor Vehicle	6,894.50	5,617.41	4,000.00	4,000.00
346 02	Carline Tax Allocation	10,716.80	7,653.90	12,000.00	12,000.00
347 02	Incentive Payments				
346 05	Nameplate Capacity Tax				
	Total State Receipts	259,703.42	263,643.39	20,000.00	20,000.00
	INTERGOVERNMENTAL LOCAL				
351 01	Interlocal - School Resource Officer	20,000.00	-		
351 01	Interlocal Government Pay.				
352 02	Cancel Check	-	-		
353 01	In-Lieu-of-Tax-1957 & Pr.	47.76	47.76	20.00	20.00
353 02	In-Lieu-of-Tax-5% Gross Receipts	8,101.04	8,312.48	7,000.00	7,000.00
353 03	In-Lieu-of-Tax-Housing Authority	2,606.50	2,598.81	1,500.00	1,500.00
	Total Local Intergovernmental	30,755.30	10,959.05	8,520.00	8,520.00
	LOCAL CHARGES FOR SERVICES				
	County Treasurer -				
360 01	Drivers License - Fees	401.00	348.00	400.00	400.00
360 02	Motor Vehicle Registration - Fees	11,012.87	11,177.93	6,500.00	6,500.00
360 04	Redemption Fees	570.00	313.00		
360 05	Distress Warrant Fees	8.00	2.00		
360 06	Tax Sale Fees	255.00	370.00		
360 07	Advertising Fees	515.00	900.00		
360 09	Filing Fee - Political Candidate	-	3,801.50		
360 18	Title Fees - Treasurer	-	-	3,000.00	3,000.00
361 01	Homestead Exemption Commission	1,640.54	1,381.36	500.00	500.00
361 02	Property Tax Credit Commission	5,842.60	6,238.02	1,500.00	1,500.00
361 03	Sales Tax Commission	3,342.34	2,778.25	900.00	900.00
361 05	Boat Tax Fees	-	-		
361 08	Motor Vehicle Fee Commission	3,071.54	3,072.80	300.00	300.00
361 12	School District Tax Credit Commissions	-	8,848.40		
363 01	Property Tax Commission	36,584.26	34,050.54	38,000.00	38,000.00
363 07	Motor Vehicle Tax Commission	-	-	2,400.00	2,400.00
	County Clerk -				
371 01	Filing & Recording Fees	-	-	6,500.00	6,500.00
371 02	Documentary Stamps	-	-	2,800.00	2,800.00
371 04	Miscellaneous Fees	38,446.11	15,227.26		
371 05	Marriage License Fees	229.00	304.00		
371 08	Game and Park Permit Fee	-	-		

DEUEL COUNTY

RECEIPTS SUMMARY

Code No.		Actual 2024 - 2025	Actual 2025 - 2026	Estimated Receipts Ensuing Year 2026 - 2027	
				Officials Estimation	Board Proposed Adopted
	Clerk of the District Court -				
380 01	Filing & Recording Fees	1,587.75	216.25	600.00	600.00
380 03	District Court Costs	1,983.25	1,519.25		
381 01	Bail Bond Costs - 10%	-	800.00		
380 04	Reimb Co Fees - Advanced	327.00	197.00		
383 00	Passport Fees	805.00	1,225.00	300.00	300.00
	County Court System -				
390 01	County Court Cost Refunds	1,000.00	1,002.00		
391 01	Lab Cost Refunds	75.00	150.00	150.00	150.00
		-	-		
	Election Commissioner -				
393 01	Voter Registration Lists	35.00	-		
393 02	Election Costs Recovered	-	-		
393 03	Political Filing Fees	2,389.59	-		
	Register of Deeds -				
394 01	Filing & Recording Fees	11,905.00	9,790.00		
394 02	Documentary Stamps	9,572.49	4,320.58		
394 03	Miscellaneous Fees				
	County Sheriff -				
395 01	Service Fees	2,794.54	2,940.68	3,000.00	3,000.00
395 02	Mileage & Costs Refund	-	-		
395 03	Impound Fees	6,855.00	4,840.00	3,000.00	3,000.00
395 04	Breath Analyzer Fees	300.00	500.00		
395 05	Sheriff Interlocal Big Springs	97,999.92	97,999.92	98,000.00	98,000.00
395 06	Sheriff Interlocal Chappell	97,999.92	97,999.92	98,000.00	98,000.00
395 07	Sheriff Reimbursement	165.00	160.00		
395 10	Vehicle Inspection Account	2,450.00	2,210.00	1,800.00	1,800.00
395 13	Handgun Application Fee	375.00	270.00	300.00	300.00
395 14	Fingerprint Charge	170.00	140.00		
395 15	Miscellaneous Fees/Sheriff	10.00	-		
395 16	Sale of Abandoned Vehicle	2,900.00	-		
	County Attorney -				
396 01	Fees - Check Collections	20.00	30.00		
396 08	Pretrial Diversion	-	-		
	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	-	-		
409 01	Sale of Maps/Publications, etc.	150.00	25.00	200.00	200.00

DEUEL COUNTY

Fund	Code	Description
Function	0100	GENERAL

RECEIPTS SUMMARY

Code No.		Actual 2024 - 2025	Actual 2025 - 2026	Estimated Receipts Ensuing Year 2026 - 2027	
				Officials Estimation	Board Proposed
410 01	Surveyor Services	-	-		
450 02	Photo Copy	129.50	208.50	500.00	500.00
450 03	Postage	-	-		
450 07	Telephone/Communication Services	14.50	9.50		
450 05	Internet Services	-	-		
470 01	Overload Fines - 25%	568.50	437.50		
476 02	Animal Control	-	-	1,000.00	1,000.00
480 01	County Weed Control/Co General	-	-	2,000.00	2,000.00
500 01	Leases & Rental Property	1,000.00	20,500.00		
510 01	Interest on Investments	240,676.35	185,803.26	30,001.02	30,001.02
530 03	Sale of Surplus Property - Equipment	4,900.00	1,000.00		
531 01	Judgments & Settlements	-	-		
531 02	Insurance Settlement	-	-		
531 03	Insurance Dividend Refund	4,337.00	13,387.85	735.42	735.42
532 03	Refund - Miscellaneous	1,843.77	696.74		
534 02	Thomas Buckley Trust Grant / Donation	-	-	40,000.00	40,000.00
534 03	Virginia Smith Trust Grant	-	-		
540 01	Miscellaneous Revenue	481.38	2,942.36		
540 02	County Cook Book Donation	-	-		
	TOTAL LOCAL RECEIPTS	597,738.72	540,134.37	342,386.44	342,386.44
	TRANSFERS IN:				
590 01	Interfund from Fair 0855-00	25,000.00	-	-	-
590 02	Transfers In -	-	-	-	-
	Total Transfer In	25,000.00	-	-	-
	TOTAL RESOURCES AVAILABLE	5,829,264.20	5,957,766.35	5,410,701.00	5,410,701.00
	Less: Disbursements	2,854,659.80	3,227,071.79	4,529,070.00	4,724,757.00
	BALANCE FORWARD /CASH RESERVE	2,974,604.40	2,730,694.56	881,631.00	685,944.00

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

DEUEL COUNTY

Fund	Code	Description
0100	0100	GENERAL
Function	ALL	FUNCTION SUM.

DISBURSEMENTS SUMMARY

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Disbursements Ensuing Year 2026 - 2027	
				Officials Estimation (3)	Board Proposed (4) Adopted (5)
600-649	GENERAL GOVERNMENT				
601	County Board	65,891.16	66,597.72	70,200.00	73,700.00
602	County Clerk	67,518.04	66,529.72	78,200.00	82,300.00
603	County Treasurer	102,431.03	112,966.35	144,450.00	146,750.00
605	County Assessor	192,092.54	229,988.54	256,685.00	293,935.00
607	Election Commissioner	44,703.73	41,789.00	65,700.00	69,450.00
608	Planning & Zoning	14,465.39	16,887.49	14,950.00	22,800.00
621	Clerk of the District Court	20,565.80	15,846.73	36,450.00	39,100.00
622	County Court System	5,400.34	7,260.79	11,700.00	11,700.00
641	Building and Grounds	56,294.96	62,596.20	214,750.00	214,650.00
645	Cooperative Extension Agent	51,863.47	56,121.13	57,060.00	58,178.00
650-699	PUBLIC SAFETY:				
651	County Sheriff	636,137.98	584,309.10	698,940.00	797,694.00
652	County Attorney	111,862.30	110,852.50	127,950.00	156,100.00
671	County Jail	85,623.68	50,837.12	127,650.00	127,450.00
700-749	PUBLIC WORKS:				
702	Surveyor	27,343.00	1,176.09	3,000.00	3,000.00
733	Noxious Weeds	40,258.92	40,689.50	52,360.00	52,875.00
750-799	PUBLIC HEALTH:				
800-849	PUBLIC WELFARE & SOCIAL SERVICES:				
801	Relief	-	-	-	-
803	Veterans' Service Officer	14,579.00	13,245.43	13,975.00	20,025.00
822	Institutions	-	-	-	-
850-879	CULTURE AND RECREATION:				
900-909	DEBT SERVICE:				
910-999	MISCELLANEOUS:				
970	Miscellaneous General	729,585.83	775,378.38	1,277,050.00	1,277,050.00
990 01	TRANSFER - TO FUND 1000 Fair	-	-	-	-
990 01	TRANSFER - TO FUND(s) 300 Roads, 3700 F	564,999.99	964,000.00	1,268,000.00	1,268,000.00
990 01	TRANSFER - TO FUND 2910 E911	13,042.64	-	-	-
990 01	TRANSFER - TO FUND 4000 Sheriff Vehicle	10,000.00	10,000.00	10,000.00	10,000.00
	TOTAL BUDGET OF DISBURSEMENTS	2,854,659.80	3,227,071.79	4,529,070.00	4,724,757.00

DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS

Fund	Code	Description
Function	0100	GENERAL
	601	CO. BOARD

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Disbursements Ensuing Year 2026 - 2027		
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)
	1 ----	PERSONAL SERVICES:					
1	1 0100	Official's Salary	62,624.93	64,250.12	65,000.00	68,500.00	68,500.00
2		TOTAL PERSONAL SERVICES	62,624.93	64,250.12	65,000.00	68,500.00	68,500.00
3	2 ----	OPERATING EXPENSES:					
4	2 1701	Meals	-	-	200.00	200.00	200.00
5	2 1702	Lodging	1,397.45	1,276.80	2,000.00	2,000.00	2,000.00
6	2 1704	Mileage Allowance	1,348.78	625.80	2,000.00	2,000.00	2,000.00
7	2 1801	Dues, Subscriptions, Registrations, etc.	480.00	445.00	1,000.00	1,000.00	1,000.00
8		TOTAL OPERATING EXPENSES	3,226.23	2,347.60	5,200.00	5,200.00	5,200.00
9	3 ----	SUPPLIES AND MATERIALS:					
10	3 0101	Supplies - Office	40.00	-	-	-	-
11		TOTAL SUPPLIES AND MATERIALS	40.00	-	-	-	-
12	4 ----	EQUIPMENT RENTAL:					
13	4 0200	Equipment - Office					
14	4						
15	4						
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
17	5 ----	CAPITAL OUTLAY:					
18	5 0500	Office Equipment	-	-			
19	5 0502	Data Processing Equipment					
20	5						
21		TOTAL CAPITAL OUTLAY	-	-	-	-	-
22		TOTAL DISBURSEMENTS/REQUIREMENTS	65,891.16	66,597.72	70,200.00	73,700.00	73,700.00

(To Page B1-5, Line 1)

(To Page B1-5, Line 1)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

COUNTY BOARD
Office, Activity or Function

Tammy Sherman, County Clerk
Signature of Officer

DEUEL COUNTY

Fund	Code	Description
Function	0100	GENERAL
	602	CO. CLERK

DISBURSEMENTS/REQUIREMENTS

		Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Disbursements Ensuing Year 2026 - 2027		
						Officials Estimation (3)	Board Proposed (4)	Adopted (5)
		1	PERSONAL SERVICES:					
1	1 0100		Official's Salary	53,458.29	54,500.08	55,000.00	59,500.00	59,500.00
2	1 0201		Deputy Salary	-	-	-	-	-
3			TOTAL PERSONAL SERVICES	53,458.29	54,500.08	55,000.00	59,500.00	59,500.00
		4	OPERATING EXPENSES:					
5	2 0100		Postal Service	582.00	432.15	800.00	800.00	800.00
6	2 0200		Telephone Services	-	-	400.00	-	-
7	2 0210		Cellular Phone	-	-	-	-	-
8			Travel Expenses -					
9	2 0606		Cyber Security - Intralinks	-	-	-	1,000.00	1,000.00
10	2 1701		Meals	-	-	200.00	200.00	200.00
11	2 1702		Lodging	-	-	300.00	300.00	300.00
12	2 1704		Mileage Allowance	25.83	-	500.00	500.00	500.00
13	2 1801		Dues, Subscriptions, Registrations, etc.	1,795.00	2,032.00	2,000.00	1,000.00	1,000.00
14	2 7000		Digitizing/Microfilming	-	-	8,000.00	8,000.00	8,000.00
15			TOTAL OPERATING EXPENSES	2,402.83	2,464.15	12,200.00	11,800.00	11,800.00
		16	SUPPLIES AND MATERIALS:					
17	3 0101		Supplies - Office	934.66	490.12	1,000.00	1,000.00	1,000.00
18	3 0106		Supplies - Recording	2,000.00	1,134.37	2,000.00	2,000.00	2,000.00
19			TOTAL SUPPLIES AND MATERIALS	2,934.66	1,624.49	3,000.00	3,000.00	3,000.00
		20	EQUIPMENT RENTAL:					
21	4 0200		Equipment - Office	923.41	1,729.95	1,000.00	1,000.00	1,000.00
22	4							
23			TOTAL EQUIPMENT RENTAL	923.41	1,729.95	1,000.00	1,000.00	1,000.00
		24	CAPITAL OUTLAY:					
25	5 0500		Office Equipment	1,905.44	1,443.84	1,000.00	1,000.00	1,000.00
26	5 1312		AS/400	5,893.41	4,767.21	6,000.00	6,000.00	6,000.00
27			TOTAL CAPITAL OUTLAY	7,798.85	6,211.05	7,000.00	7,000.00	7,000.00
28			TOTAL DISBURSEMENTS/REQUIREMENTS	67,518.04	66,529.72	78,200.00	82,300.00	82,300.00

(To Page B1-5, Line 2)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

COUNTY CLERK

Office, Activity or Function

Tammy Sherman, County Clerk

Signature of Officer

DEUEL COUNTY

Fund	Code	Description
Function	0100	GENERAL
	603	CO. TREAS.

DISBURSEMENTS/REQUIREMENTS

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Disbursements Ensuing Year 2026 - 2027	
				Officials Estimation (3)	Board Proposed (4) Adopted (5)
1	PERSONAL SERVICES:				
1 1000	Official's Salary	53,458.29	54,500.08	55,000.00	64,000.00
2 10300	Regular Employee Salary	-	16,042.97	38,000.00	43,000.00
3 10405	Part Time Salaries - Clerical	34,585.87	19,835.85	10,000.00	-
4 1					
5	TOTAL PERSONAL SERVICES	88,044.16	90,378.90	103,000.00	107,000.00
6 2	OPERATING EXPENSES:				
7 20100	Postal Service	2,096.41	1,896.37	4,000.00	4,000.00
8 21101	Computer Expense - Intranets	552.05	27.50	4,300.00	1,200.00
9 21701	Meals	-	82.62	400.00	400.00
10 21702	Lodging	588.85	1,423.93	2,000.00	2,000.00
11 21704	Mileage Allowance	1,853.24	2,412.64	2,800.00	3,200.00
12 21751	Dues, Subscriptions, Registrations, etc.	535.00	1,585.04	1,000.00	2,000.00
13 20205	Internet/Email	-	-	-	-
14 21808	Miscellaneous	279.72	592.00	1,500.00	1,500.00
15	TOTAL OPERATING EXPENSES	5,905.27	8,020.10	16,000.00	14,300.00
16 3	SUPPLIES AND MATERIALS:				
17 30101	Supplies - Office	1,531.72	3,415.14	5,500.00	5,500.00
18 30103	Supplies - Janitorial	87.80	-	200.00	200.00
19	TOTAL SUPPLIES AND MATERIALS	1,619.52	3,415.14	5,700.00	5,700.00
20 4	EQUIPMENT RENTAL:				
21 40200	Equipment - Office	942.72	1,489.23	2,400.00	2,400.00
22	TOTAL EQUIPMENT RENTAL	942.72	1,489.23	2,400.00	2,400.00
23 5	CAPITAL OUTLAY:				
24 50500	Office Equipment	-	3,013.70	4,200.00	4,200.00
25 50700	Office Furniture	-	500.00	500.00	500.00
26 51312	ASI/400	5,919.36	6,149.28	12,650.00	12,650.00
27	TOTAL CAPITAL OUTLAY	5,919.36	9,662.98	17,350.00	17,350.00
28	TOTAL DISBURSEMENTS/REQUIREMENTS	102,431.03	112,966.35	144,450.00	146,750.00

(To Page B1-5, Line 3)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

DEUEL COUNTY TREASURER
Office, Activity or Function

Alicia Adams, County Treasurer
Signature of Officer

DEUEL COUNTY

Fund	Code	Description
Function	0100	GENERAL
	605	CO. ASSESSOR

DISBURSEMENTS/REQUIREMENTS

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Disbursements Ensuing Year 2026 - 2027	
				Officials Estimation (3)	Board Proposed (4) Adopted (5)
1 ---	PERSONAL SERVICES:				
1 10100	Official's Salary	53,458.29	54,500.08	55,000.00	64,000.00
2 10201	Deputy's Salary - Chief	-	-	-	-
3 10305	Regular Time Salaries - Clerical	37,700.03	39,325.04	41,250.00	48,000.00
4 10203	Consulting	-	-	-	-
5	TOTAL PERSONAL SERVICES	91,158.32	93,825.12	96,250.00	112,000.00
6 2 ---	OPERATING EXPENSES:				
7 20100	Postal Service	6,489.81	5,772.48	1,600.00	1,600.00
8 20200	Telephone Services	-	-	-	-
9	Travel Expenses -				
10 21701	Meals	283.68	286.89	500.00	500.00
11 21702	Lodging	888.37	1,454.45	1,500.00	1,500.00
12 21704	Mileage Allowance	1,949.79	3,256.22	2,650.00	2,650.00
13 21800	Other / Marshall Swift	688.20	498.62		
14 21801	Dues, Subscriptions, Registrations, etc.	3,079.98	2,300.31	5,250.00	5,250.00
15 21808	Miscellaneous Labor	249.05	1,540.00	-	-
16 22000	Printing & Publishing	229.26	40.49		
17 22502	gWorks (FKA GIS Workshop)	13,852.00	13,018.00	24,235.00	24,235.00
18 23900	Contract for Reappraisal (Pritchard & Abbott)	5,600.00	-	5,600.00	5,600.00
19 23901	Contract for Reappraisal (Tax Valuations Inc)	11,700.00	31,200.00	39,500.00	61,000.00
20 23903	EagleView Contract (Pictometry)	40,593.44	57,843.75	58,000.00	58,000.00
21	TOTAL OPERATING EXPENSES	85,603.58	117,211.21	138,835.00	160,335.00
22 3 ---	SUPPLIES AND MATERIALS:				
23 30101	Supplies - Office	3,468.64	2,467.21	3,000.00	3,000.00
24 30209	Fuel	-	-	-	-
25	TOTAL SUPPLIES AND MATERIALS	3,468.64	2,467.21	3,000.00	3,000.00
26 4 ---	EQUIPMENT RENTAL:				
27 40200	Photocopier Lease	4,116.39	5,035.97	5,000.00	5,000.00
28	TOTAL EQUIPMENT RENTAL	4,116.39	5,035.97	5,000.00	5,000.00
29 5 ---	CAPITAL OUTLAY:				
30 50315	Data Processing Equipment	-	113.06	3,000.00	3,000.00
31 50500	Office Equipment	413.85	3,743.76	700.00	700.00
32 50700	Office Furniture	-	-	900.00	900.00
33 51312	AS/400	7,331.76	7,592.21	9,000.00	9,000.00
34	TOTAL CAPITAL OUTLAY	7,745.61	11,449.03	13,600.00	13,600.00
35	TOTAL DISBURSEMENTS/REQUIREMENTS	192,092.54	229,988.54	256,685.00	293,935.00

(To Page B1-5, Line 4)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

COUNTY ASSESSOR

Office, Activity or Function

Michele Bartlett, Assessor

Signature of Officer

DEUEL COUNTY

Fund	Code	Description
Function	0100	GENERAL
	607	ELECTION COM

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Disbursements Ensuing Year 2026 - 2027		
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)
	1 ---	PERSONAL SERVICES:					
1	1 0201	Deputy	25,006.06	26,633.89	35,000.00	40,000.00	40,000.00
2	1 0305	Part Time - Clerical	2,321.03	-	2,000.00	2,000.00	2,000.00
3	1 0400	Election Workers	2,680.00	3,193.00	3,000.00	3,500.00	3,500.00
4		TOTAL PERSONAL SERVICES	30,007.09	29,826.89	40,000.00	45,500.00	45,500.00
5	2 ---	OPERATING EXPENSES:					
6	2 0100	Postal Service	3,246.98	2,199.70	2,500.00	2,500.00	2,500.00
7	2 0210	Cellular Phone	-	-	-	-	-
8		Travel Expenses -					
9	2 1701	Meals	-	-	200.00	200.00	200.00
10	2 1702	Lodging	119.95	-	750.00	750.00	750.00
11	2 1704	Mileage Allowance	88.44	297.90	1,000.00	750.00	750.00
12	2 1751	Dues, Subscriptions, Registrations, etc.	232.50	980.82	750.00	750.00	750.00
13	2 1808	Election Services	2,075.00	951.06	7,000.00	7,000.00	7,000.00
14	2 2000	Printing & Publishing	1,191.16	1,695.33	-	-	-
15		TOTAL OPERATING EXPENSES	6,954.03	6,124.81	12,200.00	11,950.00	11,950.00
16	3 ---	SUPPLIES AND MATERIALS:					
17	3 0101	Supplies - Office	1,144.24	137.63	3,000.00	1,500.00	1,500.00
18	3 0113	Supplies - Voting	5,600.87	5,097.17	8,000.00	8,000.00	8,000.00
19		TOTAL SUPPLIES AND MATERIALS	6,745.11	5,234.80	11,000.00	9,500.00	9,500.00
20	4 ---	EQUIPMENT RENTAL:					
21	4 0200	Equipment - Office					
22	4 0502	Voting Polls	475.00	300.00	500.00	500.00	500.00
23		TOTAL EQUIPMENT RENTAL	475.00	300.00	500.00	500.00	500.00
24	5 ---	CAPITAL OUTLAY:					
25	5 0500	Equipment	522.50	302.50	2,000.00	2,000.00	2,000.00
26		TOTAL CAPITAL OUTLAY	522.50	302.50	2,000.00	2,000.00	2,000.00
27		TOTAL DISBURSEMENTS/REQUIREMENTS	44,703.73	41,789.00	65,700.00	69,450.00	69,450.00

To the County Board:
(To Page B1-5, Line 5)

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

ELECTION COMMISSION
Office, Activity or Function

Tammy Sherman, County Clerk
Signature of Officer

DEUEL COUNTY

Fund	Code	Description
Function	0100	GENERAL
	608	Planning & Zoning

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Officials Estimation (3)	Board Proposed (4)	Adopted (5)
	1 ----	PERSONAL SERVICES:					
1	1 0101	Administrative Salaries	9,600.00	14,400.00	14,400.00	14,400.00	14,400.00
2	1 0305	Part Time - Seasonal/Clerical	-	-	-	-	-
3			-	-	-	-	-
4		TOTAL PERSONAL SERVICES	9,600.00	14,400.00	14,400.00	14,400.00	14,400.00
5	2 ----	OPERATING EXPENSES:					
6	2 0100	Postal Service	3,900.00	1,300.00	100.00	100.00	100.00
7	2 0501	Fees	-	250.00	-	-	-
8		Travel Expenses -					
9	2 1701	Meals	-	67.64	-	600.00	600.00
10	2 1702	Lodging	-	479.85	-	1,500.00	1,500.00
11	2 1704	Mileage Allowance	45.00	390.00	450.00	2,500.00	2,500.00
12	2 1751	Dues, Subscriptions, Registrations, etc.	-	-	-	1,500.00	1,500.00
13	2 2000	Printing & Publishing	-	-	-	-	-
14	2 2700	Microfiling	-	-	-	-	-
15		TOTAL OPERATING EXPENSES	3,945.00	2,487.49	550.00	6,200.00	6,200.00
16	3 ----	SUPPLIES AND MATERIALS:					
17	3 0101	Supplies - Office	188.72	-	-	500.00	500.00
18	3 0209	Fuel	-	-	-	-	-
19		TOTAL SUPPLIES AND MATERIALS	188.72	-	-	500.00	500.00
20	4 ----	EQUIPMENT RENTAL:					
21	4 0200	Equipment - Office, Lease	731.67	-	-	-	-
22			-	-	-	-	-
23		TOTAL EQUIPMENT RENTAL	731.67	-	-	-	-
24	5 ----	CAPITAL OUTLAY:					
25	5 1312	iWorQ Program - Office Equipment	-	-	-	1,700.00	1,700.00
26		TOTAL CAPITAL OUTLAY	-	-	-	1,700.00	1,700.00
27		TOTAL DISBURSEMENTS/REQUIREMENTS	14,465.39	16,887.49	14,950.00	22,800.00	22,800.00

(To Page B1-5, Line 5)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

PLANNING & ZONING COMMISSION

Office, Activity or Function

Michele Bartlett, Assessor

Signature of Officer

DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS

Fund	Code	Description
Function	0100	GENERAL
	621	CLERK DIS. CT

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Disbursements Ensuing Year 2026 - 2027	
				Officials Estimation (3)	Board Proposed (4) Adopted (5)
1	PERSONAL SERVICES:				
1 10100	Official's Salary	-			
2 10201	Deputy's Salary - Chief	-	-	-	-
3 10305	Regular Time Salaries - Clerical	-	-	-	-
4 1					
5	TOTAL PERSONAL SERVICES	-	-	-	-
6 2	OPERATING EXPENSES:				
7 20100	Postal Service	600.00	1,200.00	1,200.00	1,200.00
8 20200	Telephone Services	-	-	-	-
9 20210	Cell Phone	-	-	-	-
10 21702	Lodging	-	-	-	-
11 21751	Dues, Subscriptions, Registrations, etc.	-	-	-	-
12 21808	Inter-local Combined Courts	17,714.88	9,145.30	18,850.00	20,000.00
13 22300	Juror Fees	-	167.26	3,500.00	3,500.00
14 22310	Witness Fees	-	-	1,000.00	1,000.00
15 22409	Depositions	-	-	3,000.00	3,000.00
16 22411	District Court Appointed Attorney Fees	-	-	700.00	700.00
17 22418	Sheriff Fees	-	50.00	500.00	500.00
18 22501	Fees	-	-	-	-
19 22601	Court Costs	1,476.00	1,144.48	3,000.00	3,000.00
20 22700	Mental Health Board Costs	-	-	-	1,500.00
21	TOTAL OPERATING EXPENSES	19,790.88	11,707.04	31,750.00	34,400.00
22 3	SUPPLIES AND MATERIALS:				
23 30101	Supplies - Office	706.92	1,999.69	2,000.00	2,000.00
24	TOTAL SUPPLIES AND MATERIALS	706.92	1,999.69	2,000.00	2,000.00
25 4	EQUIPMENT RENTAL:				
26 40200	Copier Lease	-	-	-	-
27	TOTAL EQUIPMENT RENTAL	-	-	-	-
28 5	CAPITAL OUTLAY:				
29 50500	Office Equipment	-	2,000.00	2,000.00	2,000.00
30 51312	ASI/400	68.00	140.00	700.00	700.00
31	TOTAL CAPITAL OUTLAY	68.00	2,140.00	2,700.00	2,700.00
32	TOTAL DISBURSEMENTS/REQUIREMENTS	20,565.80	15,846.73	36,450.00	39,100.00

(To Page B1-5, Line 6)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

CLERK OF THE DISTRICT COURT
Office, Activity or Function

Joan Hansen, Clerk of the District Court
Signature of Officer

DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS

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

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Disbursements Ensuing Year 2026 - 2027	
					Officials Estimation (3)	Board Proposed (4)
	2 ----	OPERATING EXPENSES:				
1	2 0100	Postal Service	600.00	1,200.00	1,200.00	1,200.00
2	2 0200	Telephone Service	483.74	-	-	-
3						
4	2 2300	Juror Fees	-	-	1,000.00	1,000.00
5	2 2351	Court Court - Witness Fees	-	-	300.00	300.00
6	2 2418	Sheriff Fees	-	-	500.00	500.00
7	2 2602	Court Costs	3,164.00	3,804.00	4,000.00	4,000.00
8	2 9900	Miscellaneous	-	-	-	-
9		TOTAL OPERATING EXPENSES	4,247.74	5,004.00	7,000.00	7,000.00
10	3 ----	SUPPLIES AND MATERIALS:				
11	3 0101	Supplies - Office	404.60	1,556.79	2,000.00	2,000.00
12	3 0118	Stationary & Envelopes	-	-	-	-
13		TOTAL SUPPLIES AND MATERIALS	404.60	1,556.79	2,000.00	2,000.00
14	4 ----	EQUIPMENT RENTAL:				
15	4 0200	Equipment - Office	-	-	700.00	700.00
16		TOTAL EQUIPMENT RENTAL	-	-	700.00	700.00
17	5 ----	CAPITAL OUTLAY:				
18	5 0500	Office Equipment	-	-	-	-
19	5 1312	AS/400	748.00	700.00	2,000.00	2,000.00
20		TOTAL CAPITAL OUTLAY	748.00	700.00	2,000.00	2,000.00
21		TOTAL DISBURSEMENTS/REQUIREMENTS	5,400.34	7,260.79	11,700.00	11,700.00

(To Page B1-5, Line 7)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

Deuel County Court
Office, Activity or Function

Joan Hansen, County Clerk Magistrate
Signature of Officer

DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS

		Fund		Code		Description	
		Function		0100		GENERAL	
				641		BLDGS & GROU	
Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Disbursements Ensuing Year 2026 - 2027		Adopted (5)	
				Officials Estimation (3)	Board Proposed (4)		
1	PERSONAL SERVICES:						
1 10100	Official's Salary	-	-	-	-	-	-
2 1 0406	Part-Time Salaries - Custodial	-	-	-	-	-	-
3	TOTAL PERSONAL SERVICES	-	-	-	-	-	-
4 2 ----	OPERATING EXPENSES:						
5 2 0210	Telephone Services	550.00	600.00	600.00	-	-	-
6 2 0500	Utilities -	8,042.37	8,269.19	9,000.00	9,000.00	9,000.00	9,000.00
7 2 0501	Light	-	-	-	-	-	-
8 2 0503	Heating Fuels	5,305.67	5,032.28	6,500.00	6,500.00	6,500.00	6,500.00
9 2 0614	Building & Contents	2,540.00	2,653.86	2,000.00	2,500.00	2,500.00	2,500.00
10 2 1300	Building & Grounds Repair	460.27	519.00	107,500.00	107,500.00	107,500.00	107,500.00
11 2 1600	Other Equipment Repair	-	-	-	-	-	-
12 2 1704	Mileage Allowance	-	-	500.00	500.00	500.00	500.00
13 2 1751	Dues, Subscriptions, Registrations, etc.	-	-	1,000.00	1,000.00	1,000.00	1,000.00
14 2 1808	Miscellaneous Labor	18,225.00	18,000.00	20,000.00	20,000.00	20,000.00	20,000.00
15	TOTAL OPERATING EXPENSES	35,123.31	35,074.33	147,100.00	147,000.00	147,000.00	147,000.00
16 3 ----	SUPPLIES AND MATERIALS:						
17 3 0101	Supplies - Office	137.49	98.34	150.00	150.00	150.00	150.00
18 3 0103	Supplies - Janitorial	1,309.22	2,238.60	2,000.00	2,000.00	2,000.00	2,000.00
19 3 0119	Supplies - Building	5,599.98	1,848.04	3,000.00	3,000.00	3,000.00	3,000.00
20 3 0120	Supplies - Grounds	1,937.68	1,785.69	3,000.00	3,000.00	3,000.00	3,000.00
21	TOTAL SUPPLIES AND MATERIALS	8,984.37	5,970.67	8,150.00	8,150.00	8,150.00	8,150.00
22 4 ----	EQUIPMENT RENTAL:						
23 4 0300	Equipment Rental	-	1,510.00	-	-	-	-
24	TOTAL EQUIPMENT RENTAL	-	1,510.00	-	-	-	-
25 5 ----	CAPITAL OUTLAY:						
26 5 1300	Building Security	1,693.50	1,728.50	2,000.00	2,000.00	2,000.00	2,000.00
27 5 1100	Other Equipment (HVAC)	1,726.00	636.00	5,000.00	5,000.00	5,000.00	5,000.00
28 5 0314	Lawn Equipment	-	15.04	1,000.00	1,000.00	1,000.00	1,000.00
29 5 0319	Janitorial Equipment	-	199.99	1,000.00	1,000.00	1,000.00	1,000.00
30 5 0500	Furniture	-	-	500.00	500.00	500.00	500.00
31 5 1300	Grounds - Concrete	-	-	15,000.00	15,000.00	15,000.00	15,000.00
32 5 1305	Grounds - Fair Building Improvements	302.02	16,021.67	15,000.00	15,000.00	15,000.00	15,000.00
33 5 1310	Grounds - Annex Building Improvements	8,465.76	-	10,000.00	10,000.00	10,000.00	10,000.00
34 5 1315	Grounds - Impound Building Improvements	-	1,440.00	10,000.00	10,000.00	10,000.00	10,000.00
35	TOTAL CAPITAL OUTLAY	12,187.28	20,041.20	59,500.00	59,500.00	59,500.00	59,500.00
36	TOTAL DISBURSEMENTS/REQUIREMENTS	56,294.96	62,596.20	214,750.00	214,650.00	214,650.00	214,650.00

(To Page B1-5, Line 8)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

BUILDING & GROUNDS
Office, Activity or Function

Tammy Sherman, County Clerk
Signature of Officer

DEUEL COUNTY

Fund	Code	Description
Function	0100	GENERAL
	645	COOP EXT. AG

DISBURSEMENTS/REQUIREMENTS

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Disbursements Ensuing Year 2026 - 2027 Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1 ---	PERSONAL SERVICES:					
1 10305	Regular Time Salaries - Clerical	28,524.75	28,539.88	26,560.00	26,208.00	26,208.00
2 10405	Part-Time Salaries - Clerical	13,109.69	20,737.75	20,540.00	21,320.00	21,320.00
3 10500	Overtime	-	-	-	-	-
4 1						
5	TOTAL PERSONAL SERVICES	41,634.44	49,277.63	47,100.00	47,528.00	47,528.00
6 2 ---	OPERATING EXPENSES:					
7 20100	Postal Service	-	-	100.00	100.00	100.00
8 20200	Telephone Services	185.35	-	-	-	-
9	Travel Expenses -					
10 21700	Staff Expense	921.86	348.52	600.00	500.00	500.00
11 21704	Mileage Allowance	4,067.91	4,814.54	3,800.00	4,200.00	4,200.00
12 21708	Extension Board Member Expense	50.00	50.00	50.00	50.00	50.00
13 21800	Other/Educational Programming	417.90	50.00	700.00	500.00	500.00
14 21808	Miscellaneous Labor	-	-	-	-	-
15 22000	Printing and Publishing	40.46	35.00	150.00	150.00	150.00
16	TOTAL OPERATING EXPENSES	5,683.48	5,298.06	5,400.00	5,500.00	5,500.00
17 3 ---	SUPPLIES AND MATERIALS:					
18 30101	Supplies - Office	3,080.74	1,098.25	1,800.00	1,800.00	1,800.00
19	TOTAL SUPPLIES AND MATERIALS	3,080.74	1,098.25	1,800.00	1,800.00	1,800.00
20 4 ---	EQUIPMENT RENTAL:					
21 40200	Equipment - Office	-	-	-	-	-
22 40500	Building/Facilities Rent	50.00	50.00	100.00	100.00	100.00
23	TOTAL EQUIPMENT RENTAL	50.00	50.00	100.00	100.00	100.00
24 5 ---	CAPITAL OUTLAY:					
25 50500	Office Equipment	1,414.81	397.19	2,660.00	3,250.00	3,250.00
26 51100	Resources	-	-	-	-	-
27	TOTAL CAPITAL OUTLAY	1,414.81	397.19	2,660.00	3,250.00	3,250.00
28	TOTAL DISBURSEMENTS/REQUIREMENTS	51,863.47	56,121.13	57,060.00	58,178.00	58,178.00

To the County Board:
(To Page B1-5, Line 9)

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

EXTENSION
Office, Activity or Function

Sarah Paisley, Extension Agent
Signature of Officer

DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS

DEUEL COUNTY									
DISBURSEMENTS/REQUIREMENTS									
	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Officials Estimation (3)	Board Proposed (4)	Adopted (5)	Code 0100	Description GENERAL
	1 ----	PERSONAL SERVICES:						651	CO. SHERIFF
1	1 0100	Official's Salary	61,108.29	62,150.08	61,650.00	68,825.00	68,825.00		
2	1 0201	Deputy's Salary - Chief	241,018.13	258,303.94	313,520.00	386,640.00	386,640.00		
3	1 0202	Deputy Salary - Big Springs	-	3,678.90	-	3,679.00	3,679.00		
4	1 0305	Regular Time Salaries - Clerical	44,007.60	44,143.01	44,720.00	46,800.00	46,800.00		
5	1 0801	Workman's Comp	7,588.00	5,918.00	-	-	-		
6	1 1100	Uniform Allowance	2,212.92	2,545.96	5,200.00	5,200.00	5,200.00		
7		TOTAL PERSONAL SERVICES	355,934.94	376,739.89	425,090.00	511,144.00	511,144.00		
8	2 -----	OPERATING EXPENSES:							
9	2 0100	Postal Service	548.96	606.21	750.00	750.00	750.00		
10	2 0200	Telephone Services	2,812.01	2,595.08	4,000.00	4,000.00	4,000.00		
11	2 0205	Internet	4,385.36	7,083.38	5,100.00	8,000.00	8,000.00		
12	2 0210	Cellular Phone	5,553.55	4,514.40	6,800.00	6,800.00	6,800.00		
13	2 0601	Insurances	7,813.00	7,582.00	-	3,000.00	3,000.00		
14	2 1501	Maintenance and Repairs	7,743.10	8,682.78	10,000.00	10,000.00	10,000.00		
15	2 1601	Auto Repair	10,128.80	18,879.39	10,000.00	20,000.00	20,000.00		
16	2 1701	Meals	2,335.13	1,148.29	2,500.00	2,500.00	2,500.00		
17	2 1702	Lodging	1,220.91	2,015.35	2,000.00	2,500.00	2,500.00		
18	2 1704	Travel Expenses	204.83	256.19	500.00	500.00	500.00		
19	2 1705	Sheriff's Training School	12,896.32	3,960.34	15,000.00	15,000.00	15,000.00		
20	2 1706	K-9 Expense	3,243.45	2,291.81	4,000.00	3,000.00	3,000.00		
21	2 1801	Dues, Subscriptions, Registrations, etc.	8,510.87	7,053.58	8,500.00	8,500.00	8,500.00		
22	2 2000	Printing & Publishing	248.22	99.68	2,200.00	1,500.00	1,500.00		
23	2 2418	Uncollected Fees	588.00	1,946.40	1,500.00	2,000.00	2,000.00		
24	2 9900	Misc	1,963.75	5,558.19	-	-	-		
25		TOTAL OPERATING EXPENSES	70,196.26	74,273.07	72,850.00	88,050.00	88,050.00		
26	3 ----	SUPPLIES AND MATERIALS							
27	3 0101	Supplies - Office	3,883.88	4,078.42	5,500.00	5,500.00	5,500.00		
28	3 0112	Supplies - Law Enforcement	2,914.11	5,518.17	9,000.00	9,000.00	9,000.00		
29	3 0209	Fuel	32,301.18	28,646.08	36,000.00	38,000.00	38,000.00		
30	3 0211	Equipment - Tire & Repair	3,346.11	4,764.38	9,000.00	9,000.00	9,000.00		
31		TOTAL SUPPLIES AND MATERIALS	42,445.28	43,007.05	59,500.00	61,500.00	61,500.00		
32	4 ----	EQUIPMENT RENTAL:							
33	4 0202	Equipment Rental - Office	-	-	-	-	-		
34		TOTAL EQUIPMENT RENTAL	-	-	-	-	-		
35	5 ----	CAPITAL OUTLAY:							
36	5 0301	Vehicle	35,240.00	54,025.00	75,000.00	75,000.00	75,000.00		
37	5 0302	Radio Equipment	12,108.41	3,286.21	10,000.00	10,000.00	10,000.00		
38	5 0318	Safety Equipment	109,624.83	20,573.10	35,000.00	35,000.00	35,000.00		
39	5 0500	Office Equipment	10,588.26	12,404.78	21,500.00	17,000.00	17,000.00		
40		TOTAL CAPITAL OUTLAY	167,561.50	90,289.09	141,500.00	137,000.00	137,000.00		
41		TOTAL DISBURSEMENTS/REQUIREMENTS	636,137.98	584,309.10	698,940.00	797,694.00	797,694.00		

(To Page B1-5, Line 10)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

DEUEL CO SHERIFF

Office, Activity or Function

Scott DeCoster, County Sheriff

Signature of Officer

DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS

Fund	Code	Description
Function	0100	GENERAL
	652	CO. ATTORNEY

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Disbursements Ensuing Year 2026 - 2027	
				Officials Estimation (3)	Board Proposed (4) Adopted (5)
1	PERSONAL SERVICES:				
1 10100	Official's Salary	53,458.29	54,500.08	55,000.00	75,000.00
2 10101	School Intern	-	-	-	-
3 10202	Part-Time Salaries - Clerical	41,604.00	45,000.00	45,000.00	53,000.00
4 10203	Investigator	-	-	5,000.00	5,000.00
5 10305	Training Deputy	-	-	-	-
6	TOTAL PERSONAL SERVICES	95,062.29	99,500.08	105,000.00	133,000.00
7	OPERATING EXPENSES:				
8 20100	Postal Service	44.86	30.64	100.00	50.00
9 20200	Telephone Services	-	-	-	-
10 20205	Internet	-	-	-	-
11 20210	Cellular Phone	786.78	973.32	800.00	1,000.00
12 21701	Meals	323.76	-	400.00	400.00
13 21702	Lodging	1,553.90	-	1,600.00	1,600.00
14 21704	Mileage Allowance	700.18	-	750.00	750.00
15 21751	Dues, Subscriptions, Registrations, etc.	1,648.00	1,359.00	2,300.00	2,300.00
16 22418	Sheriff Fees	18.00	-	-	-
17 22999	Westlaw	4,895.00	-	5,000.00	5,000.00
18 28900	Autopsy	6,796.00	6,269.50	7,500.00	7,500.00
19 29900	Miscellaneous	135.00	1,262.50	2,500.00	2,500.00
20	TOTAL OPERATING EXPENSES	16,701.48	9,894.96	20,950.00	21,100.00
21 3----	SUPPLIES AND MATERIALS:				
22 30101	Supplies - Office	98.53	1,457.46	2,000.00	2,000.00
23	TOTAL SUPPLIES AND MATERIALS	98.53	1,457.46	2,000.00	2,000.00
24 4----	EQUIPMENT RENTAL:				
25 40300	Office Rent	-	-	-	-
26	TOTAL EQUIPMENT RENTAL	-	-	-	-
27 5----	CAPITAL OUTLAY:				
28 50500	Office Equipment	-	-	-	-
29	TOTAL CAPITAL OUTLAY	-	-	-	-
30	TOTAL DISBURSEMENTS/REQUIREMENTS	111,862.30	110,852.50	127,950.00	156,100.00

To the County Board:
(To Page B1-5, Line 11)

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

DEUEL COUNTY ATTORNEY
Office, Activity or Function

Jonathan Stellar, County Attorney
Signature of Officer

DEUEL COUNTY

Fund	Code	Description
Function	0100	GENERAL
	671	COUNTY JAIL

DISBURSEMENTS/REQUIREMENTS

Code No.		Actual 2024 - 2026 (1)	Actual 2025 - 2026 (2)	Estimated Disbursements Ensuing Year 2026 - 2027	
				Officials Estimation (3)	Board Proposed (4) Adopted (5)
1 ----	PERSONAL SERVICES:				
1 10100	Official's Salary	-			
2 10315	Regular Time Salaries - Correctional	4,525.80	4,451.55	5,500.00	5,500.00
3 10328	Matron	-	-		
4 11300	Longevity	-	-		
5	TOTAL PERSONAL SERVICES	4,525.80	4,451.55	5,500.00	5,500.00
6 2 ----	OPERATING EXPENSES:				
7 20100	Postal Service	-	-	-	-
8 21666	Prisoner Transport	5,832.50	-	10,000.00	10,000.00
9 21701	Meals	-	9.08	-	-
10 21801	Dues	12,000.00	-	12,000.00	12,000.00
11 21808	Miscellaneous Services	-	-	-	-
12 21900	Board of Prisoners	53,927.70	38,787.65	68,000.00	68,000.00
13 21903	Medical	8,741.76	7,378.59	30,000.00	30,000.00
14 29900	Miscellaneous	-	-	-	-
15 2					
16	TOTAL OPERATING EXPENSES	80,501.96	46,175.32	120,000.00	120,000.00
17 3 ----	SUPPLIES AND MATERIALS:				
18 30101	Supplies - Office	-	-	200.00	-
19 30105	Blood Tests	88.37	-	450.00	450.00
20 30112	Intoxilizer Supplies	507.55	210.25	1,500.00	1,500.00
21 30209	Fuel	-	-	-	-
22	TOTAL SUPPLIES AND MATERIALS	595.92	210.25	2,150.00	1,950.00
23 4 ----	EQUIPMENT RENTAL:				
24 40200	Equipment Rental - Office	-	-	-	-
25	TOTAL EQUIPMENT RENTAL	-	-	-	-
26 5 ----	CAPITAL OUTLAY:				
27 50502	Data Processing Equipment	-	-	-	-
28 5					
29	TOTAL CAPITAL OUTLAY	-	-	-	-
30	TOTAL DISBURSEMENTS/REQUIREMENTS	85,623.68	50,837.12	127,650.00	127,450.00

To the County Board:

(To Page B1-5, Line 12)

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

COUNTY JAIL
Office, Activity or Function

Scott DeCoster, County Sheriff
Signature of Officer

DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS

Fund	Code	Description
Function	0100	GENERAL
	702	SURVEYOR

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Disbursements Ensuing Year 2026 - 2027 Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	PERSONAL SERVICES:					
1 1 0100	Official's Salary	-	-	500.00	500.00	500.00
2 1 0410	Part-Time Salaries - Seasonal	-	-			
3		-	-			
4	TOTAL PERSONAL SERVICES	-	-	500.00	500.00	500.00
5 2 ----	OPERATING EXPENSES:					
6 2 0100	Postal Service		-			
7 2 0200	Telephone & Utility Services	-	-			
8 2 1200	Maintenance and Repairs	-	-			
9	Travel Expenses -					
10 2 1701	Meals	-	-			
11 2 1704	Mileage Allowance	-	-			
12 2 1751	Dues, Subscriptions, Registrations, etc.		-			
13 2 2500	Surveyor Fees	27,343.00	1,176.09		2,000.00	2,000.00
14	TOTAL OPERATING EXPENSES	27,343.00	1,176.09	-	2,000.00	2,000.00
15 3 ----	SUPPLIES AND MATERIALS:					
16 3 0101	Supplies	-	-	1,500.00	-	-
17 3 0106	Supplies - Shop	-	-			
18		-	-			
19	TOTAL SUPPLIES AND MATERIALS	-	-	1,500.00	-	-
20 4 ----	EQUIPMENT RENTAL:					
21 4 0200	Equipment - Office					
22	TOTAL EQUIPMENT RENTAL	-	-	-	-	-
23 5 ----	CAPITAL OUTLAY:					
24 5 0500	Office Equipment			1,000.00	500.00	500.00
25	TOTAL CAPITAL OUTLAY	-	-	1,000.00	500.00	500.00
26	TOTAL DISBURSEMENTS/REQUIREMENTS	27,343.00	1,176.09	3,000.00	3,000.00	3,000.00

(To Page B1-5, Line 13)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

BOARD - SURVEYOR
Office, Activity or Function

Tammy Sherman, County Clerk
Signature of Officer

DEUEL COUNTY

Fund	Code	Description
Function	0100	GENERAL
	733	NOX WEED

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Disbursements Ensuing Year 2026 - 2027		
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	1 ---	PERSONAL SERVICES:					
1	1 0100	Official's Salary	-	-			
2	1 0101	Noxious Weed Superintendent	-	-			
3	1 0405	Part-Time Salaries - Clerical	-	-			
4	1 0801	Workman's Comp	-	-			
5		TOTAL PERSONAL SERVICES	-	-			-
6	2 ---	OPERATING EXPENSES:					
7	2 0100	Postal Service	-	-			-
8	2 1701	Meals	-	-	100.00	150.00	150.00
9	2 1702	Lodging	-	432.42	600.00	600.00	600.00
10	2 1704	Mileage Allowance	-	267.40	500.00	500.00	500.00
11	2 1801	Dues, Subscriptions, Registrations, etc.	350.00	235.00	360.00	825.00	825.00
12	2 1807	Forced Control	-	-	10,000.00	10,000.00	10,000.00
13	2 1808	Contract Weed Spraying	-	-	-	-	-
14	2 1817	Public Awareness Education	-	-	-	-	-
15	2 1818	Contracted Labor	39,400.20	39,400.20	39,400.00	39,400.00	39,400.00
16	2 2000	Printing & Publishing	508.72	354.48	400.00	400.00	400.00
17		TOTAL OPERATING EXPENSES	40,258.92	40,689.50	51,360.00	51,875.00	51,875.00
18	3 ---	SUPPLIES AND MATERIALS:					
19	3 0101	Supplies - Biocontrol	-	-	1,000.00	1,000.00	1,000.00
20		TOTAL SUPPLIES AND MATERIALS	-	-	1,000.00	1,000.00	1,000.00
21	4 ---	EQUIPMENT RENTAL:					
22	4 0200	Equipment - Office	-	-	-	-	-
23		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
24	5 ---	CAPITAL OUTLAY:					
25	5 0700	Furniture	-	-	-	-	-
26	5 1309	Data Processing Software	-	-	-	-	-
27		TOTAL CAPITAL OUTLAY	-	-	-	-	-
28		TOTAL DISBURSEMENTS/REQUIREMENTS	40,258.92	40,689.50	52,360.00	52,875.00	52,875.00

(To Page B1-5, Line 15)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

WEED DEPARTMENT
Office, Activity or Function

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

DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS

Fund	Code	Description
Function	0100	GENERAL
	803	Veterans' Services

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	1 ----	PERSONAL SERVICES:					
2	1 0100	Officials Salary	10,200.00	8,950.00	10,200.00	14,400.00	14,400.00
3		TOTAL PERSONAL SERVICES	10,200.00	8,950.00	10,200.00	14,400.00	14,400.00
4	2 ----	OPERATING EXPENSES:					
5	2 0100	Postal Service	-	-	25.00	25.00	25.00
6	2 0205	Internet	-	-	-	-	-
7	2 1702	Lodging	804.00	1,013.42	1,000.00	1,500.00	1,500.00
8	2 1704	Mileage Allowance	484.31	1,590.50	1,000.00	1,600.00	1,600.00
9	2 1801	Dues, Subs, Registrations, etc.	1,011.21	1,220.93	1,500.00	1,500.00	1,500.00
10	2 2501	Special Fees	-	344.95	-	500.00	500.00
11			-	-	-	-	-
12		TOTAL OPERATING EXPENSES	2,299.52	4,169.80	3,525.00	5,125.00	5,125.00
13	3 ----	SUPPLIES AND MATERIALS:					
14	3 0101	Office Supplies	166.99	125.63	250.00	500.00	500.00
15		TOTAL SUPPLIES AND MATERIALS	166.99	125.63	250.00	500.00	500.00
16	4 ----	EQUIPMENT RENTAL:					
17	4		-	-	-	-	-
18		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
19	5 ----	CAPITAL OUTLAY:					
20	5 0500	Office Equipment	1,912.49	-	-	-	-
21		TOTAL CAPITAL OUTLAY	1,912.49	-	-	-	-
22		TOTAL DISBURSEMENTS/REQUIREMENTS	14,579.00	13,245.43	13,975.00	20,025.00	20,025.00

(To Page B1-5, Line 16)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

VETERANS' SERVICES
Office, Activity or Function

Charles "Chip" Graves, Veteran Officer
Signature of Officer

DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS

DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2024 - 2025	Actual 2025 - 2026	Estimated Disbursements Ensuing Year 2026 - 2027	Fund Function	Code 0100 970	Description GENERAL MISC GENERAL
	1 ----	PERSONAL SERVICES:	(1)	(2)	(3)	(4)	(5)	
1	1 0801	Workmen's Compensation	4,553.00	3,551.00	8,000.00	8,000.00	8,000.00	
2	1 0802	Health - Accident	258,735.30	248,009.50	275,000.00	325,000.00	325,000.00	
3	1 0803	Health Deductible Buy Back	8,014.73	6,292.27	30,000.00	30,000.00	30,000.00	
4	1 0804	Life Insurance Premiums	544.26	2,157.71	2,500.00	2,500.00	2,500.00	
5	1 0900	Retirement Contributions -	84,858.71	92,119.64	90,000.00	95,000.00	95,000.00	
6	1 0901	Regular - County Plan - Prior Service	-	-	500.00	500.00	500.00	
7	1 1000	OASI - Social Security	94,512.32	101,141.87	97,000.00	102,000.00	102,000.00	
8	1 1300	Longevity	192.00	-	-	-	-	
9	1 1500	Unemployment Contribution	72.78	1,567.09	5,000.00	5,000.00	5,000.00	
10		TOTAL PERSONAL SERVICES	451,483.10	454,839.08	508,000.00	568,000.00	568,000.00	
11	2 ----	OPERATING EXPENSES:						
12	2 0200	Telephone Services	13,147.47	10,126.71	15,000.00	15,000.00	15,000.00	
13	2 0601	General Liability	312.00	341.00	500.00	500.00	500.00	
14	2 0602	Physical Damage	-	-	1,243.00	1,243.00	1,243.00	
15	2 0610	Cyber Liability	30,862.48	32,143.25	42,000.00	42,000.00	42,000.00	
16	2 0604	Auto/Pickup Insurance	-	5,951.00	4,500.00	4,500.00	4,500.00	
17	2 0605	Errors and Omissions	2,962.00	3,418.00	4,000.00	4,000.00	4,000.00	
18	2 0614	Building and Contents	5,926.00	-	6,000.00	6,000.00	6,000.00	
19	2 1750	Admin Insurance Buyback	1,582.00	2,816.25	2,000.00	3,000.00	3,000.00	
20	2 1801	Dues, Subscriptions, Regist., etc.	2,160.40	1,664.99	3,000.00	3,000.00	3,000.00	
21	2 1802	Emergency Management	-	4,563.81	4,000.00	4,500.00	4,500.00	
22	2 1808	Services	2,345.55	14,089.50	6,500.00	6,500.00	6,500.00	
23	2 2000	Printing and Publishing	7,985.69	6,762.77	10,000.00	10,000.00	10,000.00	
24	2 2300	Jury Fees	-	-	7,000.00	7,000.00	7,000.00	
25	2 2310	Maximus DC Cost Allocation	-	-	-	-	-	
26	2 2400	County Court Attorney Fees	30,652.40	25,513.90	52,000.00	52,000.00	52,000.00	
27	2 2411	District Court Attorney Fees	14,203.40	19,845.00	65,000.00	65,000.00	65,000.00	
28	2 2411	Special Prosecuting Attorney	-	-	5,000.00	5,000.00	5,000.00	
29	2 2540	Audit Costs	-	28,473.45	21,000.00	21,000.00	21,000.00	
30	2 2602	Budget Preparation Costs	3,750.00	3,955.00	3,750.00	4,000.00	4,000.00	
31	2 2602	County Court Costs	-	-	-	-	-	
32	2 2700	Public Officials / EPL	-	-	2,000.00	2,000.00	2,000.00	
33	2 2700	Mental Health Board Costs	-	-	1,500.00	1,500.00	1,500.00	
34	2 2807	Other - Dues (NACO)	1,504.44	2,659.86	2,000.00	2,500.00	2,500.00	
35	2 2915	Juvenile Holding Costs	-	-	2,000.00	2,000.00	2,000.00	

DEUEL COUNTY

Fund	Code	Description
Function	0100	GENERAL
	970	MISC GENERAL

DISBURSEMENTS/REQUIREMENTS

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Disbursements Ensuing Year 2026 - 2027	
				Officials Estimation (3)	Board Proposed (4) Adopted (5)
2 ---	OPERATING EXPENSES - CONTINUED:				
36 2 3050	Emergency Relief	-	-	2,500.00	2,500.00
37 2 4110	Pest Control	6,890.00	-	9,000.00	9,000.00
38 2 4300	Economic Development	7,000.00	2,595.00	10,000.00	10,000.00
39 2 4301	S.C.I.P.	-	4,000.00	2,500.00	2,500.00
40 2 4402	P.A.D.D.	-	-	550.00	550.00
41 2 4400	Intergovernmental Payment	21,000.00	25,572.65	25,000.00	25,000.00
42 2 4405	Planning Costs - Towing	-	-	4,000.00	4,000.00
43 2 4406	Predatory Animal Control	5,950.40	2,812.27	10,000.00	10,000.00
44 2 4411	Area Agency on Aging	1,182.00	1,182.00	1,200.00	1,200.00
45 2 4414	Health Planning	-	404.00	10,000.00	5,000.00
46 2 4420	Mental Health Service Act	5,332.00	-	6,000.00	6,000.00
47 2 4421	Mental Retardation Service Act	-	6,531.50	4,000.00	4,000.00
48 2 4449	Emergency Management	20,112.00	11,847.01	32,000.00	32,000.00
49 2 4432	HandiBus	-	5,000.00	3,000.00	3,000.00
50 2 8300	Probation Costs	1,462.67	1,565.52	2,500.00	2,500.00
51 2 8900	Autopsy Costs	-	-	10,000.00	10,000.00
52 2 9000	E911 Costs	64,496.06	83,003.92	82,000.00	83,000.00
53 2 9900	Miscellaneous	22,626.42	8,309.50	283,807.00	225,557.00
54	TOTAL OPERATING EXPENSES	273,245.38	315,147.86	758,050.00	698,050.00
55 3 ---	SUPPLIES AND MATERIALS:				
56 3 0116	Paper/Chemicals	1,201.39	1,224.78	1,500.00	1,500.00
57	TOTAL SUPPLIES AND MATERIALS	1,201.39	1,224.78	1,500.00	1,500.00
58 4 ---	EQUIPMENT RENTAL:				
59 4 0200	Equipment - Office	383.94	-	2,500.00	2,500.00
60 4 0202	Postage Meter Lease	1,690.80	1,823.58	2,000.00	2,000.00
61 4 0205	Shredding	726.22	927.08	1,000.00	1,000.00
62	TOTAL EQUIPMENT RENTAL	2,800.96	2,750.66	5,500.00	5,500.00
63 5 ---	CAPITAL OUTLAY:				
64 5 1312	AS/400 Central Computer Equipment	855.00	1,416.00	4,000.00	4,000.00
65	TOTAL CAPITAL OUTLAY	855.00	1,416.00	4,000.00	4,000.00
66 7 ---	TRANSFERS OUT:				
67 7 0200	Transfers Out	-	-	-	-
68	TOTAL TRANSFERS	-	-	-	-
69	TOTAL DISBURSEMENTS/REQUIREMENTS	729,585.83	775,378.38	1,277,050.00	1,277,050.00

(To Page B1-5, Line 17)

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

BOARD - MISC.

Office, Activity or Function

Tammy Sherman, County Clerk

Signature of Officer

DEUEL COUNTY

RECEIPTS SUMMARY

Fund	Code	Description
Function	0300	ROAD

		Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027		
						Officials Estimation (3)	Board Proposed (4)	Adopted (5)
	1	271 00	NET FUND BALANCE, 7-1-	569,810.99	211,313.64	259,690.05	259,690.05	259,690.05
	2							
	3		INTERGOVERNMENTAL FEDERAL					
	4	330 20	Highway Safety					
	5		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
	6		INTERGOVERNMENTAL STATE					
	7	344 05	Property Tax Credit					
	8	346 01	Pro-Rate Motor Vehicle					
	9	347 01	Highway/Street Allocation	506,906.01	597,950.82	548,775.00	548,775.00	548,775.00
	10	347 02	Incentive Payments	9,000.00	9,000.00			
	11	346 03	Motor Vehicle Fee	37,172.37	37,889.58	31,682.00	31,682.00	31,682.00
	12	344 01	Homestead Exemption					
	13							
	14		TOTAL STATE RECEIPTS	553,078.38	644,840.40	580,457.00	580,457.00	580,457.00
	15		INTERGOVERNMENTAL LOCAL					
	16	353 01	In-Lieu-Of-Tax/1957	5.56	5.56			
	17	361 03	Sales Tax Commission	443.64	407.89			
	18	420 40	Row Agreement	48,792.00	5,340.00	15,000.00	15,000.00	15,000.00
	19	500 01	Tower Rents	-	-	-	-	-
	20	530 03	Sale of Surplus Property - Misc.	7,250.00	-	-	-	-
	21	520 01	Proceeds from Sale of Bonds	-	-	-	-	-
	22	531 01	Judgements and Settlements	-	-	-	-	-
	23	532 03	Refunds - Miscellaneous	-	-	-	-	-
	24	532 50	Fee for Services	483.00	30.00	705.95	705.95	705.95
	25	532 99	Misc	330.70	-			
	26		TOTAL LOCAL RECEIPTS	57,304.90	5,783.45	15,705.95	15,705.95	15,705.95
	27		TRANSFERS IN:					
	28	590 01	Transfers from General	564,999.99	964,000.00	1,268,000.00	1,268,000.00	1,268,000.00
	29							
	30		TOTAL TRANSFERS IN	564,999.99	964,000.00	1,268,000.00	1,268,000.00	1,268,000.00
	31	305 00	PERSONAL & REAL PROPERTY TAXES					
	32		TOTAL RESOURCES AVAILABLE	1,745,194.26	1,825,937.49	2,123,853.00	2,123,853.00	2,123,853.00
	33		LESS DISBURSEMENTS	1,533,880.62	1,566,247.44			
	34		BALANCE FORWARD	211,313.64	259,690.05			

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

DEUEL COUNTY

Fund	Code	Description
Function	0300	ROAD
	705	ROAD/BRIDGE

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027		
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)
	1 ---	PERSONAL SERVICES:					
1	1 0300	Highway Superintendent Salary	600.00	600.00	63,500.00	63,500.00	63,500.00
2	1 0301	Administrative	59,355.05	58,940.03	56,000.00	56,000.00	56,000.00
3	1 0302	Administrative Assistant	-	-	-	-	-
4	1 0303	Maintenance	299,282.65	354,449.59	325,000.00	325,000.00	325,000.00
5	1 0801	Workmen's Compensation	18,212.00	14,202.00	20,000.00	20,000.00	20,000.00
6	1 0802	Health and Accident	90,002.52	95,328.15	120,000.00	120,000.00	120,000.00
7	1 1000	FICA	-	-	-	-	-
8		TOTAL PERSONAL SERVICES	467,452.22	523,519.77	584,500.00	584,500.00	584,500.00
9	2 ----	OPERATING EXPENSES:					
10	2 0100	Postal Services	254.00	296.60	500.00	500.00	500.00
11	2 0200	Telephone Services	1,855.76	-	3,200.00	3,200.00	3,200.00
12	2 0205	Internet	-	-	500.00	500.00	500.00
13	2 0210	Cellular Phone	750.00	1,050.00	1,200.00	1,200.00	1,200.00
14	2 0222	Freight	-	-	1,000.00	1,000.00	1,000.00
15	2 0501	Electricity	4,270.94	3,742.92	4,500.00	4,500.00	4,500.00
16	2 0503	Heating Fuels	1,118.24	12,491.29	20,000.00	20,000.00	20,000.00
17	2 0505	Garbage	499.70	1,087.58	1,500.00	1,500.00	1,500.00
18	2 0600	Insurance Premiums	3,480.00	-	3,600.00	3,600.00	3,600.00
19	2 0601	General Liability	1,444.00	3,621.00	1,350.00	1,350.00	1,350.00
20	2 0602	Physical Liability	9,340.00	8,401.00	11,000.00	11,000.00	11,000.00
21	2 0604	Auto Liability	4,787.00	6,960.00	5,000.00	5,000.00	5,000.00
22	2 0614	Building and Contents	2,791.50	-	2,200.00	2,200.00	2,200.00
23	2 1102	Computer Consultants	302.50	9.68	500.00	500.00	500.00
24	2 1140	Inspections	1,551.59	612.00	1,000.00	1,000.00	1,000.00
25	2 1300	Building Repair	3,233.85	3,040.64	3,000.00	3,000.00	3,000.00
26	2 1400	Road Equipment Repair - Parts	84,239.14	46,140.32	50,000.00	50,000.00	50,000.00
27	2 1500	Road Equipment Repair - Labor	2,990.42	16,553.16	50,000.00	50,000.00	50,000.00
28	2 1600	Other Equipment Repair	407.80	9,133.12	12,000.00	12,000.00	12,000.00
29	2 1701	Meals	44.03	-	200.00	200.00	200.00
30	2 1702	Lodging	91.84	1,073.65	400.00	400.00	400.00
31	2 1704	Mileage Allowance	103.31	160.00	-	-	-
32	2 1751	Dues, Subscriptions, Registrations, etc.	76.49	1,601.54	500.00	500.00	500.00
33	2 1808	Highway Consultant	14,050.71	7,152.90	5,000.00	5,000.00	5,000.00

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

DISBURSEMENTS/REQUIREMENTS DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS										DEUEL COUNTY				Fund Function		0300 ROAD		705 ROAD/BRIDGE	
		Code No.				Actual 2024 - 2025		Actual 2025 - 2026		Officials Estimation		Board Proposed		Adopted					
1	2 1814	Special Fuel Tax		4,748.00	3,666.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00						
2	2 2000	Printing/Publications		97.12	11.04	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00						
3	2 2502	Bridge Inspections		5,550.00	-	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00						
4	2 2503	GIS (Simple Signs)		973.00	-	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00						
5	2 2570	Weed Spraying By Other		17,740.90	20,326.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00						
6	2 2560	Road Maintenance By Others		59,655.20	-	-	-	-	-	-	-	-	-						
7		TOTAL OPERATING EXPENSES		226,447.04	147,130.44	209,750.00	209,750.00	209,750.00	209,750.00	209,750.00	209,750.00	209,750.00	209,750.00						
8	3 ----	SUPPLIES AND MATERIALS:																	
9	3 0101	Office		1,036.20	1,475.57	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00						
10	3 0102	Chemicals		-	5,054.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00						
11	3 0103	Janitorial		-	466.35	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00						
12	3 0106	Shop Supplies		1,822.80	763.52	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00						
13	3 0105	Drug Tests		184.00	504.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00						
14	3 0107	Plumbing Supplies		-	-	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00						
15	3 0108	Electrical Supplies		-	-	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00						
16	3 0110	Small Tools, etc.		-	299.99	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00						
17	3 0123	Safety Supplies		-	906.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00						
18	3 0200	Materials -																	
19	3 0201	Asphaltic		9,187.96	29,457.65	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00						
20	3 0202	Gravel and Borrow		15,198.00	16,050.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00						
21	3 0203	Grader Blades		-	9,160.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00						
22	3 0206	Culverts		3,115.14	-	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00						
23	3 0207	Steel Products		73.56	-	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00						
24	3 0208	Lumber		-	-	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00						
25	3 0209	Machinery and Equipment Fuel		114,349.33	115,599.01	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00						
26	3 0210	Machinery and Equipment Grease & Oil		-	-	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00						
27	3 0211	Machinery & Equip. Tire & Tire Repair		50,256.48	7,953.43	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00						
28	3 0219	Mower Blades		3,420.60	-	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00						
29	3 0301	Signs		3,118.74	1,175.22	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00						
30	3 0302	Sign Posts		1,702.16	1,769.33	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00						
31	3 0304	Guide Posts & Delineators		-	-	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00						
32	3 0306	Pavement Markings		-	-	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00						
33	3 0400	Miscellaneous Supplies and Materials		-	-	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00						
34		TOTAL SUPPLIES AND MATERIALS		203,464.97	190,634.07	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00						
35	4 ----	EQUIPMENT RENTAL:																	
36	4 0100	Road Rentals		-	-	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00						
37	4 0201	Lease of Equipment		92,390.41	92,390.41	92,500.00	92,500.00	92,500.00	92,500.00	92,500.00	92,500.00	92,500.00	92,500.00						
38		TOTAL EQUIPMENT RENTAL		92,390.41	92,390.41	95,500.00	95,500.00	95,500.00	95,500.00	95,500.00	95,500.00	95,500.00	95,500.00						
39	5 ----	CAPITAL OUTLAY:																	
40	5 0301	Trucks and Cars		-	-	-	-	-	-	-	-	-	-						

DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS

Fund	0300	ROAD
Function	705	ROAD/BRIDGE

			Actual 2024 - 2025	Actual 2025 - 2026	Estimated Receipts Ensuing Year 2026 - 2027		
	Code No.				Officials Estimation	Board Proposed	Adopted
1	5 0302	Pick-Ups	-	-	45,000.00	45,000.00	45,000.00
2	5 0303	Safety Equipment	2,292.07	-	1,000.00	1,000.00	1,000.00
3	5 0304	Industrial Tractors	-	-	-	-	-
4	5 0307	Motor Graders and Loaders	2,646.32	3,064.60	150,000.00	150,000.00	150,000.00
5	5 0309	Mowers	-	-	30,000.00	30,000.00	30,000.00
6	5 0315	Other/Special Road Equipment	-	-	-	-	-
7	5 0500	Office Equipment	-	-	-	-	-
8	5 1100	Other Equipment &/or Projects	39,830.00	-	220,000.00	220,000.00	220,000.00
9	5 1212	Other Road Capital Improv	-	-	-	-	-
10	5 1203	Crack Sealing	215,140.09	-	25,000.00	25,000.00	25,000.00
11	5 1208	Structures, Pipes, & Box Culverts			-	-	-
12	5 1306	Consultant Management	107.50	-	-	-	-
13	5 1400	Miscellaneous	-	323,238.15	-	-	-
14		TOTAL CAPITAL OUTLAY	260,015.98	326,302.75	471,000.00	471,000.00	471,000.00
15	6 ----	DEBT SERVICE:					
16	6 0100	Principal Retirement			-	-	-
17	6 0200	Interest Payments			-	-	-
18		TOTAL DEBT SERVICE	-	-	-	-	-
19	7 ----	TRANSFERS OUT:					
20	7 0200	Transfers - TO 3700 Roads - Debt Service	284,110.00	286,270.00	283,103.00	283,103.00	283,103.00
21		TOTAL TRANSFERS OUT	284,110.00	286,270.00	283,103.00	283,103.00	283,103.00
22		TOTAL DISBURSEMENTS (To C1-1)	1,533,880.62	1,566,247.44			
23		TOTAL BUDGET OF DISBURSEMENTS			1,923,853.00	1,923,853.00	1,923,853.00
24		NECESSARY CASH RESERVE			200,000.00	200,000.00	200,000.00
25		TOTAL REQUIREMENTS			2,123,853.00	2,123,853.00	2,123,853.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

HIGHWAY DEPARTMENT
Office, Activity or Function

Kristian Fusilier, Road Dept.
Signature of Officer

DEUEL COUNTY

RECEIPTS SUMMARY

Fund	Code	Description
Function	0650	BUYBACK

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027		
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	271 00	NET FUND BALANCE, 7-1-	271,306.09	264,669.50	233,130.64	233,130.64	233,130.64
2							
3		INTERGOVERNMENTAL FEDERAL					
4	330 20	Highway Safety					
5		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
6		INTERGOVERNMENTAL STATE					
7	344 05	Property Tax Credit					
8	347 50	Highway Street Buyback Program (STP)	61,770.45	63,968.41	30,000.00	30,000.00	30,000.00
9	347 60	Highway Bridge Buyback Program (HBP)	4,181.76	4,492.73	1,539.36	1,539.36	1,539.36
10	346 03	Motor Vehicle Fee					
11		TOTAL STATE RECEIPTS	65,952.21	68,461.14	31,539.36	31,539.36	31,539.36
12		INTERGOVERNMENTAL LOCAL					
13							
14		TOTAL LOCAL RECEIPTS	-	-	-	-	-
15		TRANSFERS IN:					
16	590 02	Transfers					
17		TOTAL TRANSFERS IN	-	-	-	-	-
18		TOTAL RESOURCES AVAILABLE	337,258.30	333,130.64	264,670.00	264,670.00	264,670.00
19		LESS DISBURSEMENTS	72,588.80	100,000.00			
20		BALANCE FORWARD	264,669.50	233,130.64			

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

DEUEL COUNTY

Fund	Code	Description
Function	0650	BUYBACK
	706	BUYBACK

DISBURSEMENTS/REQUIREMENTS

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027 Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1 ---	PERSONAL SERVICES:					
1 1 0300	Regular Time Salary:					
2 1 0301	Administrative					
3	TOTAL PERSONAL SERVICES	-	-	-	-	-
4 2 ----	OPERATING EXPENSES:					
5 2 0100	Postal Services					
6	TOTAL OPERATING EXPENSES	-	-	-	-	-
7 3 ----	SUPPLIES AND MATERIALS:					
8 3 0106	Shop Supplies					
9 3 0200	Materials -					
10 3 0201	Asphaltic					
11	TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
12 4 ----	EQUIPMENT RENTAL:					
13 4 0100	Road Equipment Rental					
14	TOTAL EQUIPMENT RENTAL	-	-	-	-	-
15 5 ----	CAPITAL OUTLAY:					
16 5 1212	Road Construction Projects	72,588.80	100,000.00	264,670.00	264,670.00	264,670.00
17 5 0300	Machinery and Equipment -					
18 5 1212	Road Construction - Day Road			-		
19	TOTAL CAPITAL OUTLAY	72,588.80	100,000.00	264,670.00	264,670.00	264,670.00
20 6 ----	DEBT SERVICE:					
21 6 0100	Principal Retirement					
22	TOTAL DEBT SERVICE	-	-	-	-	-
23 7 ----	TRANSFERS OUT:					
24 7 0200	Transfers					
25	TOTAL TRANSFERS OUT	-	-	-	-	-
26	TOTAL DISBURSEMENTS (To C2-1)	72,588.80	100,000.00			
27	TOTAL BUDGET OF DISBURSEMENTS			264,670.00	264,670.00	264,670.00
28	NECESSARY CASH RESERVE					
29	TOTAL REQUIREMENTS			264,670.00	264,670.00	264,670.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

HIGHWAY DEPARTMENT
Office, Activity or Function

Kristian Fuslier, Road Dept.
Signature of Officer

DEUEL COUNTY

RECEIPTS SUMMARY

Fund	Code	Description
Function	0990	Visitors Promotion

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027		
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	271 00	NET FUND BALANCE, 7-1-	29,321.79	26,154.03	21,085.90	21,085.90	21,085.90
2		INTERGOVERNMENTAL FEDERAL					
3							
4		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
5		INTERGOVERNMENTAL STATE					
6	344 05	Property Tax Credit					
7	346 01	Pro-Rate Motor Vehicle					
8	344 01	Homestead Exemption					
9		TOTAL STATE RECEIPTS	-	-	-	-	-
10		INTERGOVERNMENTAL LOCAL					
11	315 03	Visitor Promotion Lodging	12,753.01	6,659.67	28,914.10	28,914.10	28,914.10
12							
13							
14							
15							
16							
17							
18		TOTAL LOCAL RECEIPTS	12,753.01	6,659.67	28,914.10	28,914.10	28,914.10
19		TRANSFERS:					
20	590 02	Transfers					
21							
22		TOTAL TRANSFERS IN	-	-	-	-	-
23	305 00	PERSONAL & REAL PROPERTY TAXES					
24		TOTAL RESOURCES AVAILABLE	42,074.80	32,813.70	50,000.00	50,000.00	50,000.00
25		LESS: DISBURSEMENTS	15,920.77	11,727.80			
26		BALANCE FORWARD	26,154.03	21,085.90			

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

DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS

Fund	Code	Description
Function	0990	Visitors Promotion
	879	PROMOTION

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027		
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	1 ---	PERSONAL SERVICES:					
1	1 1500	Unemployment Contributions					
2	1						
3	1						
4	1						
5	1						
6	1						
7		TOTAL PERSONAL SERVICES	-	-	-	-	-
8	2 ---	OPERATING EXPENSES:					
9	2 4300	Economic Development	15,920.77	11,727.80	50,000.00	50,000.00	50,000.00
10	2						
11	2						
12	2						
13	2						
14	2						
15		TOTAL OPERATING EXPENSES	15,920.77	11,727.80	50,000.00	50,000.00	50,000.00
16	7 ---	TRANSFERS OUT:					
17	7 0200	Transfers					
18	7						
19	7						
20		TOTAL TRANSFERS OUT					
21		TOTAL DISBURSEMENTS (To C3-1)	15,920.77	11,727.80	-	-	-
22		TOTAL BUDGET OF DISBURSEMENTS			50,000.00	50,000.00	50,000.00
23		NECESSARY CASH RESERVE					
24		TOTAL REQUIREMENTS			50,000.00	50,000.00	50,000.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

VISITORS PROMOTION
Office, Activity or Function

Konni Sauder
Signature of Officer

DEUEL COUNTY

Fund	Code	Description
Function	0995	VISITORS

RECEIPTS SUMMARY

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027		
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	271 00	NET FUND BALANCE, 7-1-	34,241.20	21,865.92	20,053.31	20,053.31	20,053.31
2		INTERGOVERNMENTAL FEDERAL					
3							
4		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
5		INTERGOVERNMENTAL STATE					
6	315 03	Sales Tax - Lodging	12,752.92	6,659.60	27,946.69	27,946.69	27,946.69
7	344 05	Property Tax Credit					
8	346 01	Pro-Rate Motor Vehicle					
9							
10							
11		TOTAL STATE RECEIPTS	12,752.92	6,659.60	27,946.69	27,946.69	27,946.69
12		INTERGOVERNMENTAL LOCAL					
13	304 00	Motor Vehicle Taxes					
14	346 05	Nameplate Capacity Tax					
15	353 01	In-Lieu-of-Tax - 1957/Prior					
16	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
17	371 04	Refunds - Miscellaneous	-	-	-	-	-
18		TOTAL LOCAL RECEIPTS	-	-	-	-	-
19		TRANSFERS IN:					
20	590 02	Transfers					
21							
22		TOTAL TRANSFERS IN	-	-	-	-	-
23	305 00	PERSONAL & REAL PROPERTY TAXES					
24		TOTAL RESOURCES AVAILABLE	46,994.12	28,525.52	48,000.00	48,000.00	48,000.00
25		LESS: DISBURSEMENTS	25,128.20	8,472.21			
26		BALANCE FORWARD	21,865.92	20,053.31			

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

DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS

Fund	Code	Description
Function	0995	VISITORS
	879	PROMOTION

Code No.	OBJECT OF DISBURSEMENTS	Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027		
				Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	PERSONAL SERVICES:					
1 10100	Official's Salary -	-				
2 1 0402	Seasonal Labor	-				
3 1 0802	Health and Accident	-				
4 1 0500	Overtime/Vacation Pay	-				
5 1 0900	Retirement - County Share	-				
6 1 1000	OASI - Social Security	-				
7 1 1300	Longevity	-				
8 1						
9	TOTAL PERSONAL SERVICES	-	-	-	-	-
10 2	OPERATING EXPENSES:					
11 2 0100	Postal Services					
12 2 1704	Mileage Allowance					
13 2 4300	Economic Development	25,128.20	8,472.21	48,000.00	48,000.00	48,000.00
14 2						
15	TOTAL OPERATING EXPENSES	25,128.20	8,472.21	48,000.00	48,000.00	48,000.00
16 3	SUPPLIES AND MATERIALS:					
17 3 0100	Supplies -					
18	TOTAL SUPPLIES & MATERIALS	-	-	-	-	-
19 5	CAPITAL OUTLAY					
20 5 0500	Office Equipment					
21	TOTAL CAPITAL OUTLAY	-	-	-	-	-
22 7	TRANSFERS OUT:					
23 7 0200	Transfers					
24	TOTAL TRANSFERS OUT	-	-	-	-	-
25	TOTAL DISBURSEMENTS (To C4-1)	25,128.20	8,472.21			
26	TOTAL BUDGET OF DISBURSEMENTS			48,000.00	48,000.00	48,000.00
27	NECESSARY CASH RESERVE					
28	TOTAL REQUIREMENTS			48,000.00	48,000.00	48,000.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

VISITORS PROMOTION
Office, Activity or Function

Konni Sauder
Signature of Officer

DEUEL COUNTY

RECEIPTS SUMMARY

DEUEL COUNTY									
RECEIPTS SUMMARY									
	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027				Description
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)		CO FAIR
1	271 00	NET FUND BALANCE, 7-1-	53,118.72	23,577.22	28,813.97	28,813.97	28,813.97		28,813.97
2		INTERGOVERNMENTAL FEDERAL							
3									
4		TOTAL FEDERAL RECEIPTS	-	-	-	-	-		-
5		INTERGOVERNMENTAL STATE							
6	344 01	Homestead Exemption	527.07	427.84					
7	344 05	Property Tax Credit	2,244.18	2,355.40					
8	346 01	Pro-Rate Motor Vehicle	79.91	64.80	50.00	50.00	50.00		50.00
9	346 02	Carline Tax	127.12	88.51	50.00	50.00	50.00		50.00
10		TOTAL STATE RECEIPTS	2,978.28	2,936.55	100.00	100.00	100.00		100.00
11		LOCAL RECEIPTS:							
12	304 00	Motor Vehicle Taxes							
13	353 01	In-Lieu-of-Tax - 1957/Prior	3.08	3.08	5.00	5.00	5.00		5.00
14	353 02	In-Lieu-of-Tax - 5% Gross Revenue	95.74	95.69	50.00	50.00	50.00		50.00
15	353 03	In-Lieu-of-Tax - Housing Authority	31.84	30.71					
16	371 04	Miscellaneous Refunds	4,000.00	149.60					
17	500 01	Annual Rent to Fair Board	-	-	631.03	631.03	631.03		631.03
18	502 01	4-H Building Rental	-	200.00	500.00	500.00	500.00		500.00
19	503 01	Fair Taxable Sales	5,618.00	7,603.00					
20	532 03	Miscellaneous Refunds	2,918.40	5,404.49					
21	534 01	Contributions / Donations	5,201.07	4,108.00	2,000.00	2,000.00	2,000.00		2,000.00
22	534 02	Buckley Grant	10,000.00	20,000.00	10,000.00	10,000.00	10,000.00		10,000.00
23	534 03	Virginia Smith Grant	7,000.00	12,000.00	3,000.00	3,000.00	3,000.00		3,000.00
24	534 04	4-H Miscellaneous Grants	-	-	-	-	-		-
25	540 01	Miscellaneous Revenues	21.43	-	-	-	-		-
26		TOTAL LOCAL RECEIPTS	34,889.56	49,594.57	16,186.03	16,186.03	16,186.03		16,186.03
27		TRANSFERS IN:							
28	590 02	Transfers	-	-	-	-	-		-
29		TOTAL TRANSFERS IN	-	-	-	-	-		-
30	305 00	PERSONAL & REAL PROPERTY TAXES	22,928.24	24,027.33	25,000.00	25,000.00	25,000.00		25,000.00
31		TOTAL RESOURCES AVAILABLE	113,914.80	100,135.67	70,100.00	70,100.00	70,100.00		70,100.00
32		LESS: DISBURSEMENTS	90,337.58	71,321.70					
33		BALANCE FORWARD	23,577.22	28,813.97					

DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS

Fund	Code	Description
Function	1000	CO FAIR
	855	CO FAIR

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027		
				Officials Estimation (3)	Board Proposed (4)	Adopted (5)
2 ----	OPERATING EXPENSES:					
1 2 0500	Utilities	2,618.72	2,666.63	3,000.00	3,000.00	3,000.00
2 2 0604	General Liability	195.00	214.00	200.00	200.00	200.00
3 2 0614	Building & Contents	6,168.12	5,611.00	6,000.00	6,000.00	6,000.00
4 5 1300	Building Repairs	4,625.76	6,996.60	7,000.00	7,000.00	7,000.00
5 2 1700	Travel Expense	2,872.49	2,373.65	3,000.00	3,000.00	3,000.00
6 2 2000	Printing / Publishing	2,261.37	1,995.76	2,500.00	2,500.00	2,500.00
7 2 3700	County Fair Expenses	41,610.67	40,151.57	41,000.00	41,000.00	41,000.00
8 2 1801	Dues, Subs, Registrations, etc.	545.00	825.00	1,000.00	1,000.00	1,000.00
9 2 1808	Services	185.85	147.70	200.00	200.00	200.00
10 2 2500	Capital Outlay Expense	-	-	-	-	-
11 2 6030	Media - Advertising	3,000.00	4,000.00	4,000.00	4,000.00	4,000.00
12 2						
13 2						
14 2						
15	TOTAL OPERATING EXPENSES	64,082.98	64,981.91	67,900.00	67,900.00	67,900.00
16 3 ----	SUPPLIES AND MATERIAL					
17 3 0101	Supplies - Office	-	119.78	200.00	200.00	200.00
18 3 0119	Supplies - Building, Grounds	1,254.60	131.25	2,000.00	2,000.00	2,000.00
19	TOTAL SUPPLIES AND MATERIALS	1,254.60	251.03	2,200.00	2,200.00	2,200.00
20 5 ----	CAPITAL OUTLAY:					
21 5 2500	Capital Outlay	-	6,088.76	-	-	-
22						
23	TOTAL CAPITAL OUTLAY	-	6,088.76	-	-	-
24 7 ----	TRANSFERS OUT:					
25 7 0200	Transfers	25,000.00	-	-	-	-
26	TOTAL TRANSFERS OUT	25,000.00	-	-	-	-
27	TOTAL DISBURSEMENTS (To C5-1)	90,337.58	71,321.70			
28	TOTAL BUDGET OF DISBURSEMENTS			70,100.00	70,100.00	70,100.00
29	NECESSARY CASH RESERVE					
30	TOTAL REQUIREMENTS			70,100.00	70,100.00	70,100.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

COUNTY FAIR BOARD
Office, Activity or Function

Jeff Ortgies, Fair Board President
Signature of Officer

DEUEL COUNTY

RECEIPTS SUMMARY

Fund	Code	Description
Function	1150	Preservation MOD

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027		
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	271 00	NET FUND BALANCE, 7-1-	8,321.96	10,246.96	13,384.96	13,384.96	13,384.96
2		INTERGOVERNMENTAL FEDERAL					
3							
4		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
5		INTERGOVERNMENTAL STATE					
6	346 01	Pro-Rate Motor Vehicle	-	-			
7	344 01	Homestead Exemption	-	-			
8	344 05	Property Tax Credit	-	-			
9	394 01	Preservation and Modernization	1,925.00	3,138.00	10.04	10.04	10.04
10		TOTAL STATE RECEIPTS	1,925.00	3,138.00	10.04	10.04	10.04
11		INTERGOVERNMENTAL LOCAL					
12	353 02	In-Lieu-of-Tax - 5% Gross Revenue	-	-			
13	500 01	Revenue Lease Rental	-	-			
15	532 03	Refunds - Miscellaneous	-	-			
16	534 01	Contributions and Donation	-	-			
17		TOTAL LOCAL RECEIPTS	-	-	-	-	-
18		TRANSFERS IN:					
19	590 02	Transfers		-			
20							
21		TOTAL TRANSFERS IN	-	-	-	-	-
22	305 00	PERSONAL & REAL PROPERTY TAXES	-	-			
23		TOTAL RESOURCES AVAILABLE	10,246.96	13,384.96	13,395.00	13,395.00	13,395.00
24		LESS: DISBURSEMENTS	-	-			
25		BALANCE FORWARD	10,246.96	13,384.96			

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

DEUEL COUNTY

Fund	Code	Description
Function	1150	Preservation MOD
	604	Register of Deeds

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027		
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)
	2 ---	OPERATING EXPENSES:					
1	2 0601	General Liability Insurance	-				
2	2 7000	Microfilming	-		13,395.00	13,395.00	13,395.00
5	2 9900	Miscellaneous	-				
8	2						
9	2						
10	2						
11		TOTAL OPERATING EXPENSES					
12	5 ---	CAPITAL OUTLAY:	-	-	13,395.00	13,395.00	13,395.00
13	5						
14	5						
15		TOTAL CAPITAL OUTLAY					
16	7 ---	TRANSFERS OUT:	-	-	-	-	-
17	7 0200	Transfers					
18	7						
19	7						
20		TOTAL TRANSFERS OUT	-	-	-	-	-
21		TOTAL DISBURSEMENTS (To C6-1)	-	-			
22		TOTAL BUDGET OF DISBURSEMENTS			13,395.00	13,395.00	13,395.00
23		NECESSARY CASH RESERVE					
24		TOTAL REQUIREMENTS			13,395.00	13,395.00	13,395.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

PRESERVATION MODERNIZATION

Office, Activity or Function

Tammy Sherman, County Clerk

Signature of Officer

DEUEL COUNTY

Fund	Code	Description
Function	1900	VETERANS' AID

RECEIPTS SUMMARY

		Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027		
						Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	271 00	NET FUND BALANCE, 7-1-		10,261.58	8,363.02	8,821.00	8,821.00	8,821.00
2								
3		INTERGOVERNMENTAL FEDERAL						
4								
5								
6								
7		TOTAL FEDERAL RECEIPTS		-	-	-	-	-
8		INTERGOVERNMENTAL STATE						
9	344 05	Property Tax Credit						
10								
11								
12								
13		TOTAL STATE RECEIPTS		-	-	-	-	-
14		INTERGOVERNMENTAL LOCAL						
15	531 02	Insurance Settlements		-				
16	534 04	Contributions and Donations		-				
17	510 01	Interest on Investments		532.53	457.98	4.00	4.00	4.00
18								
19								
20								
21		TOTAL LOCAL RECEIPTS		532.53	457.98	4.00	4.00	4.00
22		TRANSFERS IN:						
23	590 02	Transfers						
24								
25								
26								
27		TOTAL TRANSFERS IN		-	-	-	-	-
28		TOTAL RESOURCES AVAILABLE		10,794.11	8,821.00	8,825.00	8,825.00	8,825.00
29		LESS: DISBURSEMENTS		2,431.09	-			
30		BALANCE FORWARD		8,363.02	8,821.00			

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

DEUEL COUNTY

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

DISBURSEMENTS/REQUIREMENTS

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027	
				Officials Estimation (3)	Board Proposed (4) Adopted (5)
2 ----	OPERATING EXPENSES:				
1 2					
2 2 2710	Funeral Expense	2,000.00	-	8,825.00	8,825.00
3 2 3050	Emergency Relief	431.09	-		
4	TOTAL OPERATING EXPENSES	2,431.09	-	8,825.00	8,825.00
5 3 ----	SUPPLIES AND MATERIALS:				
6 3					
7 3					
8 3					
9 3					
10	TOTAL SUPPLIES AND MATERIALS	-	-	-	-
11 5 ----	CAPITAL OUTLAY:				
12 5					
13					
14 5					
15 5					
16 5					
17	TOTAL CAPITAL OUTLAY	-	-	-	-
18 7 ----	TRANSFERS OUT:				
19 7 0200	Transfers				
20 7					
21 7					
22	TOTAL TRANSFERS OUT	-	-	-	-
23	TOTAL DISBURSEMENTS (To C7-1)	2,431.09	-		
24	TOTAL BUDGET OF DISBURSEMENTS			8,825.00	8,825.00
25	NECESSARY CASH RESERVE				
26	TOTAL REQUIREMENTS			8,825.00	8,825.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

VETERANS' AID
Office, Activity or Function

Charles "Chip" Graves, Veterans Officer
Signature of Officer

DEUEL COUNTY

Fund	Code	Description
Function	2356	TRAFFIC DIV

RECEIPTS SUMMARY

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027		
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	271 00	NET FUND BALANCE, 7-1-	12,418.31	9,441.67	8,525.72	8,525.72	8,525.72
2		INTERGOVERNMENTAL FEDERAL					
3							
4							
5		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
6		INTERGOVERNMENTAL STATE					
7	394 01	Preservation Modernization Fees					
8	344 05	Property Tax Credit					
9	346 01	Pro-Rate Motor Vehicle					
10							
11		TOTAL STATE RECEIPTS	-	-	-	-	-
12		INTERGOVERNMENTAL LOCAL					
13	304 00	Motor Vehicle Taxes					
14	435 02	STOP Revenue	5,250.00	4,900.00	0.28	0.28	0.28
15	510 01	Interest on Investments					
16		TOTAL INTERGOVERNMENTAL	5,250.00	4,900.00	0.28	0.28	0.28
17		LOCAL RECEIPTS					
18	570 01						
19							
20		TOTAL LOCAL RECEIPTS	-	-	-	-	-
21		TRANSFERS IN:					
22	590 02	Transfers					
23							
24		TOTAL TRANSFERS IN	-	-	-	-	-
25	305 00	PERSONAL & REAL PROPERTY TAXES					
26		TOTAL RESOURCES AVAILABLE	17,668.31	14,341.67	8,526.00	8,526.00	8,526.00
27		LESS: DISBURSEMENTS	8,226.64	5,815.95			
28		BALANCE FORWARD	9,441.67	8,525.72			

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

DEUEL COUNTY

DISBURSEMENTS/REQUIREMENTS

Fund	Code	Description
Function	2356	TRAFFIC DIV
	666	DIV PROGRAM

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027		
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)
		PRESERVATION MODERNIZATION FUND					
1							
2	2 1016	Microfilming	-				
3	2 1101	Computer Software	-				
4	2 1800	Law Enforcement Costs	5,527.02	-			
5							
6							
7		TOTAL OPERATING EXPENSES	5,527.02	-	-	-	-
8	5 ----	CAPITAL OUTLAY					
9	5 0500	STOP Program Safety Equipment	2,699.62	5,815.95	8,526.00	8,526.00	8,526.00
10		TOTAL CAPITAL OUTLAY	2,699.62	5,815.95	8,526.00	8,526.00	8,526.00
11	7 ----	TRANSFERS OUT:					
12	7 0200	Interfund to Drug Law Enforcement 2360	-				
13	7						
14	7						
15		TOTAL TRANSFERS OUT	-	-	-	-	-
16		TOTAL DISBURSEMENTS (To C8-1)	8,226.64	5,815.95			
17		TOTAL BUDGET OF DISBURSEMENTS			8,526.00	8,526.00	8,526.00
18		NECESSARY CASH RESERVE					
19		TOTAL REQUIREMENTS			8,526.00	8,526.00	8,526.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

TRAFFIC DIVERSION FUND
Office, Activity or Function

Jonathan Stellar, County Attorney
Signature of Officer

DEUEL COUNTY

RECEIPTS SUMMARY

Fund	Code	Description
Function	2360	DRUG FUND

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027		
				Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	271 00 NET FUND BALANCE, 7-1-	73,253.73	72,083.88	59,455.82	59,455.82	59,455.82
2	INTERGOVERNMENTAL FEDERAL					
3						
4						
5	TOTAL FEDERAL RECEIPTS	-	-	-	-	-
6	INTERGOVERNMENTAL STATE					
7	Homestead	-				
8	Property Tax Credit	-				
9	Miscellaneous Reimbursement	-		-	-	-
10	TOTAL STATE RECEIPTS	-	-	-	-	-
11	INTERGOVERNMENTAL LOCAL					
12	Forfeiture	9,737.50	1,168.98	-	-	-
13	Attorney	-	-	95,000.00	95,000.00	95,000.00
14	Refunds - Miscellaneous	-	-	0.18	0.18	0.18
15	Transfer of Fines	-	-			
16						
17	TOTAL LOCAL RECEIPTS	9,737.50	1,168.98	95,000.18	95,000.18	95,000.18
18	TRANSFERS IN:					
19	Interfund from Traffic Diversion 2356	-	-			
20						
21						
22	TOTAL TRANSFERS IN	-	-	-	-	-
23	PERSONAL & REAL PROPERTY TAXES	-				
24	TOTAL RESOURCES AVAILABLE	82,991.23	73,252.86	154,456.00	154,456.00	154,456.00
25	LESS: DISBURSEMENTS	10,907.35	13,797.04			
26	BALANCE FORWARD	72,083.88	59,455.82			

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

DEUEL COUNTY

Fund	Code	Description
Function	2360	DRUG FUND
	786	ALC/DRUGS

DISBURSEMENTS/REQUIREMENTS

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027	
				Officials Estimation (3)	Board Proposed (4) Adopted (5)
1	PERSONAL SERVICES:				
1 10100	Official's Salaries				
2 10305	Regular Time Salary - Clerical				
3 10405	Part-Time - Clerical				
4 1					
5	TOTAL PERSONAL SERVICES	-	-	-	-
6 2	OPERATING EXPENSES:				
7 20100	Postal Services				
8 21801	Dues, Subs & Registrations	-	-		
9 21200	Maintenance and Repairs				
10 21704	Mileage Allowance				
11 22900	Law Enforcement Costs	4,733.17	-		
12 29900	Miscellaneous	6,174.18	13,797.04	154,456.00	154,456.00
13	TOTAL OPERATING EXPENSES	10,907.35	13,797.04	154,456.00	154,456.00
14 3	SUPPLIES AND MATERIALS:				
15 30101	Supplies - Office	-	-		
16	TOTAL SUPPLIES AND MATERIALS	-	-	-	-
17 4	EQUIPMENT RENTAL:				
18 4					
19	TOTAL EQUIPMENT RENTAL	-	-	-	-
20 5	CAPITAL OUTLAY:				
21 50300	Machinery and Equipment				
22					
23	TOTAL CAPITAL OUTLAY:	-	-	-	-
24 7	TRANSFERS OUT:				
25 70200	Transfers	-	-		
26	TOTAL TRANSFERS OUT	-	-	-	-
27	TOTAL DISBURSEMENTS (To C9-1)	10,907.35	13,797.04		
28	TOTAL BUDGET OF DISBURSEMENTS			154,456.00	154,456.00
29	NECESSARY CASH RESERVE				
30	TOTAL REQUIREMENTS			154,456.00	154,456.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

DRUG FUND

Office, Activity or Function

Jonathan Stellar, County Attorney

Signature of Officer

DEUEL COUNTY

Fund	Code	Description
Function	2410	FED DRUG FUND

RECEIPTS SUMMARY

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027		
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	271 00	NET FUND BALANCE, 7-1-	20,154.63	5,473.78	5,473.78	5,473.78	5,473.78
2		INTERGOVERNMENTAL FEDERAL					
3							
4		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
5		INTERGOVERNMENTAL STATE					
6	344 01	Homestead Exemption					
7	344 05	Property Tax Credit					
8	346 01	Pro-Rate Motor Vehicle					
9							
10		TOTAL STATE RECEIPTS	-	-	-	-	-
11		INTERGOVERNMENTAL LOCAL					
12	396 09	Traffic Diversion					
13	346 05	Nameplate Capacity Tax					
14	353 01	In-Lieu-of-Tax - 1957/Prior					
15	475 02	Forfeiture	4,949.90	-	129,526.22	129,526.22	129,526.22
16	510 01	Interest on Investments					
17	371 04	Miscellaneous Refunds	-	-			
18		TOTAL LOCAL RECEIPTS	4,949.90	-	129,526.22	129,526.22	129,526.22
19		TRANSFERS IN:					
20	590 02	Transfers					
21							
22		TOTAL TRANSFERS IN	-	-	-	-	-
23	305 00	PERSONAL & REAL PROPERTY TAXES					
24		TOTAL RESOURCES AVAILABLE	25,104.53	5,473.78	135,000.00	135,000.00	135,000.00
25		LESS: DISBURSEMENTS	19,630.75	-			
26		BALANCE FORWARD	5,473.78	5,473.78			

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

DEUEL COUNTY

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

DISBURSEMENTS/REQUIREMENTS

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Receipts Ensuing Year 2026 - 2027		
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)
	2 ---	OPERATING EXPENSES:					
1	2 9900	Federal Drug Fund Miscellaneous	11,180.85	-	135,000.00	135,000.00	135,000.00
2							
3							
4	5 0500	Equipment	8,449.90	-			
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15		TOTAL OPERATING EXPENSES	19,630.75	-	135,000.00	135,000.00	135,000.00
16	7 ---	TRANSFERS OUT:					
17	7 0200	Transfers					
18	7						
19	7						
20		TOTAL TRANSFERS OUT	-	-	-	-	-
21		TOTAL DISBURSEMENTS (To C10-1)	19,630.75	-			
22		TOTAL BUDGET OF DISBURSEMENTS			135,000.00	135,000.00	135,000.00
23		NECESSARY CASH RESERVE					
24		TOTAL REQUIREMENTS			135,000.00	135,000.00	135,000.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

FEDERAL DRUG FUND
Office, Activity or Function

Scott DeCorte, Sherriff
Signature of Officer

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DEUEL COUNTY

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Ensuing Year 2026 - 2027		
				Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	271 00	244,053.76	8,461.08	8,461.08	8,461.08	8,461.08
2						
3	339 25					
4						
5						
6	344 01					
7	344 05					
8	346 01					
9						
10						
11						
12						
13	2 9000					
14						
15	510 01			0.92	0.92	0.92
16						
17	520 01					
18						
19				0.92	0.92	0.92
20						
21	590 01					
22						
23	305 00					
24		244,053.76	8,461.08	8,462.00	8,462.00	8,462.00
25		235,592.68	-			
26		8,461.08	8,461.08			

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

DEUEL COUNTY

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

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Ensuing Year 2026 - 2027		
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	1 ----	PERSONAL SERVICES:					
2	1 0100	Official's Salaries					
3		TOTAL PERSONAL SERVICES					
4	2 ----	OPERATING EXPENSES:					
5							
6	2 9900	Misc	235,592.68	-	8,462.00	8,462.00	8,462.00
7							
8							
9		TOTAL OPERATING EXPENSES	235,592.68	-	8,462.00	8,462.00	8,462.00
10	3 ----	SUPPLIES AND MATERIALS:					
11	3 0101	Supplies - Office					
12		TOTAL SUPPLIES AND MATERIALS					
13	4 ----	EQUIPMENT RENTAL:					
14	4 0200	Equipment Rental - Office					
15		TOTAL EQUIPMENT RENTAL					
16	5 ----	CAPITAL OUTLAY:					
17	5 1100	Road Projects					
18							
19		TOTAL CAPITAL OUTLAY:					
20	7 ----	TRANSFERS OUT:					
21	7 0200	Transfers					
22	7 ____	TOTAL TRANSFERS OUT					
23	7 ____	TOTAL DISBURSEMENTS	235,592.68	-			
24		TOTAL BUDGET OF DISBURSEMENTS			8,462.00	8,462.00	8,462.00
25		NECESSARY CASH RESERVE			-	-	-
26		TOTAL REQUIREMENTS			8,462.00	8,462.00	8,462.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

COUNTY CLERK

Office, Activity or Function

Tammy Sherman, County Clerk

Signature of Officer

DEUEL COUNTY

Fund	Code	Description
Function	2700	INHERITANCE

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Ensuing Year 2026 - 2027		
				Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	271 00	NET FUND BALANCE, 7-1-	1,456,912.24	1,559,333.03	1,559,333.03	1,559,333.03
2		INTERGOVERNMENTAL FEDERAL				
3						
4		TOTAL FEDERAL RECEIPTS	-	-	-	-
5		INTERGOVERNMENTAL STATE				
6	344 01	Homestead Exemption				
7	344 05	Property Tax Credit				
8	346 01	Pro-Rate Motor Vehicle				
9						
10		TOTAL STATE RECEIPTS	-	-	-	-
11		INTERGOVERNMENTAL LOCAL				
12	310 01	Inheritance Tax	42,017.33	60,253.46	666.97	666.97
13	310 05	Interest on Inheritance Tax	150.00	-	-	-
14	371 04	Miscellaneous Reimbursement	-	-	-	-
15	534 02	Buckley Trust	-	-	-	-
16	534 03	Smith Trust				
17						
18						
19						
20						
21		TOTAL LOCAL RECEIPTS	42,167.33	60,253.46	666.97	666.97
22		TRANSFERS IN:				
23	590 02	Transfers				-
24		TOTAL TRANSFERS IN	-	-	-	-
25	305 00	PERSONAL & REAL PROPERTY TAXES				
26		TOTAL RESOURCES AVAILABLE	1,499,079.57	1,559,333.03	1,560,000.00	1,560,000.00
27		LESS: DISBURSEMENTS	-	-	-	-
28		BALANCE FORWARD	1,499,079.57	1,559,333.03		

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

DEUEL COUNTY

Fund	Code	Description
Function	2700	INHERITANCE
	982	INHERITANCE

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Ensuing Year 2026 - 2027		
				Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	1 ----					
1	1 0100					
2						
2	1 0100					
3	2 ----					
3	2 0100					
4	2 0100					
5	2 0200					
6						
6	2 0200					
7	2 1704					
8	2 9900					
9						
9	2 9900					
10	3 ----					
10	3 0101					
11						
11	3 0101					
12						
12	3 0101					
13	4 ----					
13	4 0200					
14						
14	4 0200					
15						
15	4 0200					
16	5 ----					
16	5 0101					
17						
17	5 0101					
18						
18	5 0101					
19						
19	5 0101					
20	7 ----					
20	7 0200					
21						
21	7 0200					
22						
22	7 0200					
23						
23	7 0200					
24						
24	7 0200					
25						
25	7 0200					
26						
26	7 0200					

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

Tammy Sherman, County Clerk

Signature of Officer

Office, Activity or Function

DEUEL COUNTY

Fund	Code	Description
Function	2850	LOTTERY

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Ensuing Year 2026 - 2027		
				Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	271 00	12,361.25	13,868.37	14,248.57	14,248.57	14,248.57
2						
3						
4						
5						
6	344 01					
7	344 05					
8	534 10	1,507.12	480.20	51.43	51.43	51.43
9						
10		1,507.12	480.20	51.43	51.43	51.43
11						
12	304 00					
13	346 05					
14	353 01					
15	353 02					
16	353 03					
17	475 02	-				
18						
19		-	-	-	-	-
20						
21	590 02					
22		-	-	-	-	-
23	305 00					
24		13,868.37	14,348.57	14,300.00	14,300.00	14,300.00
25		-	100.00			
26		13,868.37	14,248.57			

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposed and adopted columns. Page C13-1

DEUEL COUNTY

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Ensuing Year 2026 - 2027		
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)
	1 ----	PERSONAL SERVICES:					
1	1 0100	Official's Salaries					
2		TOTAL PERSONAL SERVICES	-	-	-	-	
3	2 ----	OPERATING EXPENSES:					
4	2 0100	Postal Services					
5		Travel Expenses -					
6	2 1704	Mileage Allowance					
7	2 1751	Dues, Subscriptions, Registrations, etc.	-	100.00	4,300.00	4,300.00	
8	2 9900	Miscellaneous			10,000.00	10,000.00	
9	2 ----						
10		TOTAL OPERATING EXPENSES	-	100.00	14,300.00	14,300.00	
11	3 ----	SUPPLIES AND MATERIALS:					
12	3 0101	Supplies - Office	-	-	-	-	
13		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	
14	4 ----	EQUIPMENT RENTAL:					
15	4 0200	Equipment Rental - Office					
16		TOTAL EQUIPMENT RENTAL	-	-	-	-	
17	5 ----	CAPITAL OUTLAY:					
18	5 0500	Office Equipment					
19		TOTAL CAPITAL OUTLAY:	-	-	-	-	
20	7 ----	TRANSFERS OUT:					
21	7 0201	Interfund to General Fund	-				
22	7 ----	TOTAL TRANSFERS OUT	-				
23	7 ----	TOTAL DISBURSEMENTS	-	100.00	14,300.00	14,300.00	
24		TOTAL BUDGET OF DISBURSEMENTS	-	100.00	14,300.00	14,300.00	
25		NECESSARY CASH RESERVE			-	-	
26		TOTAL REQUIREMENTS			14,300.00	14,300.00	

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

LOTTERY FUND

Office, Activity or Function

Tammy Sherman, County Clerk

Signature of Officer

DEUEL COUNTY					Code	Description
				Fund	2910	E911
				Function		

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Ensuing Year 2026 - 2027		
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	271 00	NET FUND BALANCE, 7-1- INTERGOVERNMENTAL FEDERAL	277.73	2,311.00	4,931.70	4,931.70	4,931.70
2							
3							
4		TOTAL FEDERAL RECEIPTS	-	-	-	-	-
5		INTERGOVERNMENTAL STATE					
6	344 01	Homestead Exemption					
7	344 05	Property Tax Credit					
8	346 01	Pro-Rate Motor Vehicle					
9							
10		TOTAL STATE RECEIPTS	-	-	-	-	-
11		INTERGOVERNMENTAL LOCAL					
12	304 00	Motor Vehicle Taxes					
13	346 05	Nameplate Capacity Tax					
14	353 01	In-Lieu-of-Tax - 1957/Prior					
15	353 02	In-Lieu-of-Tax - 5% Gross Revenue					
16	353 03	In-Lieu-of-Tax - Housing Authority					
17							
18	395 09	911 Surcharge	3,048.00	2,620.70	0.30	0.30	0.30
19							
20							
21		TOTAL LOCAL RECEIPTS	3,048.00	2,620.70	0.30	0.30	0.30
22		TRANSFERS IN:					
23	590 02	Interfund from General 100	13,042.64	-	-	-	-
24		TOTAL TRANSFERS IN	13,042.64	-	-	-	-
25	305 00	PERSONAL & REAL PROPERTY TAXES					
26		TOTAL RESOURCES AVAILABLE	16,368.37	4,931.70	4,932.00	4,932.00	4,932.00
27		LESS: DISBURSEMENTS	14,057.37	-			
28		BALANCE FORWARD	2,311.00	4,931.70			

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

DEUEL COUNTY

	Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Ensuing Year 2026 - 2027		
					Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	1 ----	PERSONAL SERVICES:					
2	1 0305	911 Coordinator	2,400.00	-	-	-	-
3		TOTAL PERSONAL SERVICES	2,400.00	-	-	-	-
4	2 ----	OPERATING EXPENSES:					
5	2 0100	Postal Services					
6	2 0200	Telephone Services	922.78	-	-	-	-
7	2 0500	911 Utilities	137.65	-	-	-	-
8	2 0525	Emergency Generator Operations	-	-	-	-	-
9	2 1801	Dues, Subs, & Registrations	-	-	-	-	-
10	2 1802	RAVE (Panhndle Alert)	-	-			
11	2 1816	Emergency 911 Phones	10,596.94	-	-	-	-
12	2 9900	Misc	-	-	4,932.00	4,932.00	4,932.00
13		TOTAL OPERATING EXPENSES	11,657.37	-	4,932.00	4,932.00	4,932.00
14	3 ----	SUPPLIES AND MATERIALS:					
15	3 0101	Supplies - Office	-	-			
16		TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
17	4 ----	EQUIPMENT RENTAL:					
18	4 0400	Land Rental	-	-	-	-	-
19		TOTAL EQUIPMENT RENTAL	-	-	-	-	-
20	5 ----	CAPITAL OUTLAY:					
21	5 1217	Generators 911 Equipment	-	-	-	-	-
22	5						
23		TOTAL CAPITAL OUTLAY:	-	-	-	-	-
24	7 ----	TRANSFERS OUT:					
25	7 0200	Transfers					
26	7	TOTAL TRANSFERS OUT	-	-	-	-	-
27	7	TOTAL DISBURSEMENTS	14,057.37	-			
28		TOTAL BUDGET OF DISBURSEMENTS			4,932.00	4,932.00	4,932.00
29		NECESSARY CASH RESERVE					
30		TOTAL REQUIREMENTS			4,932.00	4,932.00	4,932.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).
Dated September 15, 2026

E911

Office, Activity or Function

Tammy Sherman, County Clerk

Signature of Officer

DEUEL COUNTY

Fund	Code	Description
3700	Roads-Bond Debt Serv	
Function		

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Ensuing Year 2026 - 2027		
				Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	271 00					
2						
3						
4						
5						
6	344 01					
7	344 05					
8	346 01					
9						
10						
11						
12						
13	2 9000					
14						
15						
16						
17						
18						
19						
20						
21	590 01	284,110.00	286,270.00	286,270.00	283,103.00	283,103.00
22		284,110.00	286,270.00	286,270.00	283,103.00	283,103.00
23	305 00					
24		284,110.00	286,270.00	286,270.00	283,103.00	283,103.00
25		284,110.00	286,270.00	286,270.00	283,103.00	283,103.00
26						

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

DEUEL COUNTY

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

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1 1 ----	PERSONAL SERVICES:					
2 1 0100	Official's Salaries					
3	TOTAL PERSONAL SERVICES	-	-	-	-	-
4 2 ----	OPERATING EXPENSES:					
5						
6						
7						
8						
9	TOTAL OPERATING EXPENSES	-	-	-	-	-
10 3 ----	SUPPLIES AND MATERIALS:					
11 3 0101	Supplies - Office					
12	TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
13 4 ----	EQUIPMENT RENTAL:					
14 4 0200	Equipment Rental - Office					
15	TOTAL EQUIPMENT RENTAL	-	-	-	-	-
16 6 ----	DEBT SERVICE:					
17 6 0100	Principal Retirement, first 1 only	235,000.00	240,000.00	240,000.00	240,000.00	240,000.00
18 6 0200	Interest Payments, both 1st & 2nd	49,110.00	46,270.00	46,270.00	43,103.00	43,103.00
19	TOTAL DEBT SERVICE:	284,110.00	286,270.00	286,270.00	283,103.00	283,103.00
20 7 ----	TRANSFERS OUT:					
21 7 0200	Transfers					
22 7 ----	TOTAL TRANSFERS OUT	-	-	-	-	-
23 7 ----	TOTAL DISBURSEMENTS	284,110.00	286,270.00			
24	TOTAL BUDGET OF DISBURSEMENTS			286,270.00	283,103.00	283,103.00
25	NECESSARY CASH RESERVE					
26	TOTAL REQUIREMENTS			286,270.00	283,103.00	283,103.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

Road Debt Service

Office, Activity or Function

Kristian Fuslier, Road Dept.

Signature of Officer

DEUEL COUNTY					
			</		

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Ensuing Year 2026 - 2027		
				Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	271 00	16,827.00	26,827.00	36,827.00	36,827.00	36,827.00
2	NET FUND BALANCE, 7-1- INTERGOVERNMENTAL FEDERAL					
3						
4	TOTAL FEDERAL RECEIPTS	-	-	-	-	-
5	INTERGOVERNMENTAL STATE					
6	344 01 Homestead Exemption					
7	344 05 Property Tax Credit					
8	346 01 Pro-Rate Motor Vehicle					
9						
10	TOTAL STATE RECEIPTS	-	-	-	-	-
11	INTERGOVERNMENTAL LOCAL					
12						
13	2 9000 Other Local			-		
14						
15						
16						
17						
18						
19	TOTAL LOCAL RECEIPTS	-	-	-	-	-
20	TRANSFERS IN:					
21	590 01 Inter-Fund - From General Fund 100	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
22	TOTAL TRANSFERS IN	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
23	PERSONAL & REAL PROPERTY TAXES					
24	TOTAL RESOURCES AVAILABLE	26,827.00	36,827.00	46,827.00	46,827.00	46,827.00
25	LESS: DISBURSEMENTS	-	-			
26	BALANCE FORWARD	26,827.00	36,827.00			

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

DEUEL COUNTY				Fund	Code	Description
				Function	4000	Sheriff Veh Sinking
					651	SHERIFF

Code No.		Actual 2024 - 2025 (1)	Actual 2025 - 2026 (2)	Estimated Ensuing Year 2026 - 2027		
				Officials Estimation (3)	Board Proposed (4)	Adopted (5)
1	PERSONAL SERVICES:					
2	1 0100 Official's Salaries					
3	TOTAL PERSONAL SERVICES	-	-	-	-	-
4	OPERATING EXPENSES:					
5						
6						
7						
8						
9	TOTAL OPERATING EXPENSES	-	-	-	-	-
10	SUPPLIES AND MATERIALS:					
11	3 0101 Supplies - Office					
12	TOTAL SUPPLIES AND MATERIALS	-	-	-	-	-
13	EQUIPMENT RENTAL:					
14	4 0200 Equipment Rental - Office					
15	TOTAL EQUIPMENT RENTAL	-	-	-	-	-
16	CAPITAL OUTLAY:					
17	5 0500 Big Springs Vehicle	-	-	46,827.00	46,827.00	46,827.00
18	5 0501 Chappell Vehicle	-	-			
19	TOTAL CAPITAL OUTLAY:	-	-	46,827.00	46,827.00	46,827.00
20	TRANSFERS OUT:					
21	7 0200 Transfers					
22	TOTAL TRANSFERS OUT	-	-	-	-	-
23	TOTAL DISBURSEMENTS	-	-			
24	TOTAL BUDGET OF DISBURSEMENTS			46,827.00	46,827.00	46,827.00
25	NECESSARY CASH RESERVE					
26	TOTAL REQUIREMENTS			46,827.00	46,827.00	46,827.00

To the County Board:

Request is hereby made for the adoption of the estimated budget disbursements for the fiscal year July 1, 2026, through June 30, 2027, as indicated in Column (3).

Dated September 15, 2026

SHERIFF VEHICLE FUND

Scott DeCoste, Sheriff

Office, Activity or Function

Signature of Officer



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

September 30, 2026

Deuel County Commissioners
Deuel County, Nebraska

Management is responsible for the accompanying historical financial statements of Deuel County, Chappell, Nebraska (the "County"), which comprise of the statements of cash receipts and disbursements for the years ended June 30, 2025 and 2026, in accordance with the cash basis of accounting and included in the accompanying prescribed form required by the State of Nebraska Auditor of Public Accounts. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these historical financial statements.

We have also compiled the accompanying forecasted statements of cash receipts and disbursements of the County for the year ended June 30, 2027, in accordance with attestation standards established by the American Institute of Certified Public Accountants and included in the accompanying prescribed form required by the State of Nebraska Auditor of Public Accountants.

A compilation of forecasted statements is limited to presenting in the form of a forecast information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be difference between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures and summary of significant forecast assumptions ordinarily included in historical and forecasted financial statements prepared on the cash basis of accounting. If the omitted disclosures and summary of significant forecast assumptions were included in the financial statements, they might influence the user's conclusions about the County's receipts and disbursements.

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

We are not independent with respect to Deuel County.

Dickinson & Clark, CPAs, P.C.

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