

**2021-2022
STATE OF NEBRASKA
COUNTY BUDGET FORM**

TO THE COUNTY BOARD AND COUNTY CLERK OF
SCOTTS BLUFF COUNTY COUNTY

This budget is for the Period JULY 1, 2021 through JUNE 30, 2022

Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509
Telephone: (402) 471-2111 **FAX:** (402) 471-3301
Website: www.auditors.nebraska.gov
Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Adopted Budget Due by 9-20-2021

1. Auditor of Public Accounts -Electronically or by mail
<http://www.auditors.nebraska.gov/>
2. County Board (SEC. 13-508), C/O County Clerk

The Undersigned Clerk/Board Member Hereby Certifies:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund		7,776,628.14	7,776,628.14
Detention Center		2,860,201.11	2,860,201.11
Bond Fund	1,301,104.59		1,301,104.59
Flood Control		37,595.00	37,595.00
Central Communications		1,010,682.59	1,010,682.59
			-
			-
			-
			-
Total All Funds	1,301,104.59	11,685,106.84	12,986,211.43

Total Certified Valuation

\$ 3,145,013,257

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

Outstanding Bonded Indebtedness as of July 1, 2021

Principal	12,760,000.00
Interest	2,149,768.50
Total Bonded Indebtedness	14,909,768.50

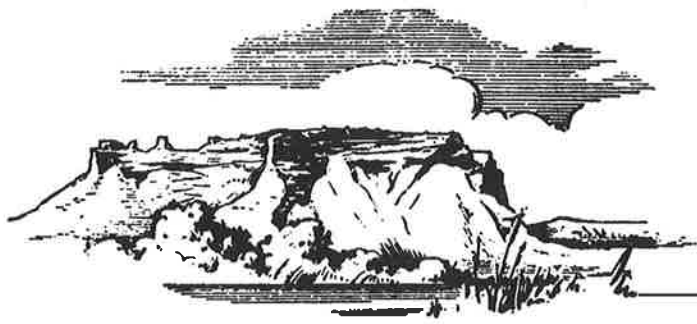
CLERK/BOARD MEMBER:

Signature:

Kelly Sides

Printed Name:

Kelly Sides



Scotts Bluff County Commissioners

Administration Building
1825 10th Street
Gering, Nebraska 69341-2487

2021-2022 Budget Message

(308) 436-6600

The Scotts Bluff County Board of Commissioners remains committed to providing the best possible services in a fiscally conservative manner. Valuations for Scotts Bluff County increased to \$3,145,013,257 this year. This is an increase of \$86,665,325 or 2.836% compared to last year's increase of \$26,079,642 or 0.86%. Total property tax asking for fiscal year 2021-2022 is \$12,986,211.44, which is a \$62,868.82 increase from last year. With the valuation increase, we received a \$366,212.65 boost in our tax spending.

Personnel costs are the County's biggest expenses. There are County Departments that try to decrease personnel expenses by streamlining processes and job absorption. Jail Standards require a certain staff/inmate ratio, the roads department requires manpower to service the 972 miles of asphalt and gravel roads maintained in Scotts Bluff County, the Sheriff's Department is actively operating 20-hours a day, and the Communications Department requires 24-7 coverage. We will always require a significant workforce. A 3% Cost of Living Increase was budgeted this fiscal year and last fiscal year for the non-union employees. Corrections, Sheriff and Communications Union discussions centered on comparability wage studies with similar operations across the state. With the economic times and competition for job applicants, County needs to retain the staff with have. The High Deductible/Health Insurance Plan with a Health Savings Account (H.S.A.) option is working well for Scotts Bluff County as our health claim expenditures continue to decline. As a result, we have been able to build up a decent claim reserve.

The levy request for Scotts Bluff County is .412914 compared to .429314 last year. Levies continue to be allocated to the rural fire districts, cemetery districts, drainage districts, agricultural district and the airport authority, as presented, in amounts similar to last year. Scotts Bluff County will carry-forward \$1,592,451.98 in unused Restricted Funds authority to next year. This could be useful to us if property valuations decrease in future years. We also have in excess of \$2 million in Inter-local agreements that provide the opportunity to increase our levy limit by the 5-cents allowed. This 5-cent allowance is included in the levy amounts reported.

For fiscal year 2020-2021, Scotts Bluff County has budgeted to use \$465,000 of inheritance tax revenue to lower tax asking in the General Fund. Barring any additional legislative changes, Scotts Bluff County hopes this revenue stream continues. Inheritance tax received in 2020-2021 was \$642,270, compared to \$393,414 in 2019-2020.

Proceeds of \$622,982 from the Keno Lottery Fund have been designated for community betterment purposes this year. Keno funds support the County's share of the 911-Advisory committee, the County Health Department, and Public Assistance Fund. Additional funds can be used to support community projects along with off-setting contributions to local non-profit agencies.

The County receives rental revenue from the State of Nebraska, Health and Human Services for operations in Scotts Bluff County. Scotts Bluff County is expected by State Statute to provide 11,700 square foot based on 1983 use to this agency. The building at 1600 10th Street has met the County's State requirement, and provides an additional 14,000 square feet. US Bank Drive-thru building at 1650 10th Street was vacated in

January 2021. This building is currently vacant until Scotts Bluff County finds a new lessee, sells, or determines a new use. The Front-side Grill & Bar housing the County's Main Keno Live Ball operation is rented by the contracted Keno operator.

The outstanding bond amount is \$12,760,000, of this amount \$11,275,000 pertains to the Detention Center Building and \$1,485,000 for the Sugar Factory Road project from 2015. We continue to use Highway Buy-back monies to make the Highway Allocation bond payment. Bond payments due in 2021-2022 total \$1,410,295.75. If bond rates remain low, Scotts Bluff County will research re-financing the 2017 Jail Bond during in 2022.

The Road and Bridge Department included three bridges as Capital Improvement Projects for Lid Exemptions during fiscal year 2020. These projects will be completed in 2021-2022. 7-miles of Stegall Road was resurfaced this fiscal year, four more miles than was budgeted. Replacement of large equipment continues to be a challenge with budget constraints, but we were able to obtain a reasonable 5-year purchase agreement to purchase an excavator and motor grader. The Road Department purchased an asphalt chip spreader that will be used for asphalt projects throughout the county, helping to extend the life of our aging roads. Six-miles was recently completed on Lockwood and Sandberg Roads.

The Scotts Bluff County Detention Center is the largest, non-Metropolitan, county operation in the State with a maximum capacity of 286 detainees, 220 men and 66 women. Low Occupancy was not an issue this past year. Covid-19 did bring operational challenges with changes necessary to keep staff and inmates as safe as possible. Contracts for Federal, State and Local detainees were updated during the 2020 fiscal year. Our services are no longer provided at a loss. More Federal contracts have been secured, but with the intake of Federal prisoners comes risk and stringent expectations for staff training and management.

Fiscal Year 2021-2022 will be an interesting year. Scotts Bluff County is forming a committee to determine the best uses for The American Rescue Plan funds granted by the federal government. This will be a special opportunity to support projects that would have been challenging without the funds.

Thank you again to all the fiscally responsible and hard-working employees of Scotts Bluff County for your help in preparing this budget. All departments operated within their budget authority during fiscal year 2020-2021. We withstood the COVID-19 pandemic so far, and continue to refine our operations to serve Scotts Bluff County.

The Scotts Bluff County Board of Commissioners

Petty Cash	Commissioner	
	Balance 6/30/21	Approved Balance
County Clerk	501.45	2,000.00
Register of Deeds	149.17	300.00
Sheriff's Office	363.84	400.00
Sheriff's Office - Imprest	3,808.89	4,000.00
County Court	400.00	400.00
Clerk/District Court	100.00	200.00

SCOTTS BLUFF COUNTY COUNTY
RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2021, to June 30, 2022, prepared by the Budget Making Authority, was transmitted to the County Board on the 10th day of September, 2021.

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

SECTION 1. That the budget for the Fiscal Year July 1, 2021, to June 30, 2022, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for Scotts Bluff 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, 2021, and ending June 30, 2022.

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

DATED AND PASSED THIS 10th DAY OF September, 2021.

COUNTY BOARD

Ken Meyer
Mark Hawn
Chris W. K.

Mark S. Smith

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME

Lisa Rien

ADDRESS

1825 10th Street

CITY & ZIP CODE

Scottsbluff 69361

TELEPHONE

(308) 436-6726

WEBSITE

scottsbluffcounty.org

BOARD CHAIRPERSON

COUNTY CLERK

PREPARER

NAME

Ken Meyer

Kelly Sides

Lisa Rien

TITLE /FIRM NAME

Chairperson

County Clerk

Management Accountant

TELEPHONE

(308) 631-8499

(308) 436-6604

(308) 436-6726

EMAIL ADDRESS

kmeyer@scottsbluffcounty.org

ksides@scottsbluffcounty.org

lrien@scottsbluffcounty.org

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

☐

Board Chairperson

☐

Clerk / Treasurer / Superintendent / Other

☒

Preparer

SCOTTS BLUFF COUNTY COUNTY
SUMMARY OF ALL FUNDS

	Actual 2019-2020 (Column 1)	Actual 2020-2021 (Column 2)	Proposed 2021-2022 (Column 3)	Adopted 2021-2022 (Column 4)
Disbursements and Transfers:				
Operating	25,490,145.95	26,015,226.08	35,099,896.95	35,099,896.95
Capital Outlay	1,970,963.27	3,038,740.15	8,182,061.29	8,182,061.29
Debt Service	1,467,855.76	1,427,462.52	1,411,299.50	1,411,299.50
Transfers Out <i>(Must agree to Transfers In Below)</i>	2,128,752.23	3,081,322.51	4,043,708.49	4,080,636.69
Total Disbursements and Transfers	31,057,717.21	33,562,751.26	48,736,966.23	48,773,894.43
Balance, Receipts and Transfers:				
Net Fund Balance (Note 1)	8,612,482.12	10,140,896.43	16,195,717.92	16,195,717.92
Intergovernmental Federal	1,146,048.23	6,906,925.35	1,679,833.01	1,679,833.01
Intergovernmental State	6,306,210.42	5,362,771.28	4,599,703.33	4,604,703.33
Intergovernmental Local	10,909,233.81	12,276,310.11	13,566,859.48	13,566,859.48
Personal and Real Property Taxes	12,095,886.83	11,990,243.50	12,998,559.18	12,986,211.44
Transfers In <i>(Must agree to Transfers Out Above)</i>	2,128,752.23	3,081,322.51	4,043,708.49	4,080,636.69
Total Resources Available	41,198,613.64	49,758,469.18	53,084,381.41	53,113,961.87
Balance Forward/Cash Reserve	10,140,896.43	16,195,717.92	4,347,415.18	4,340,067.44
Cash Reserve Percentage				12%

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

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

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

SCOTTS BLUFF COUNTY COUNTY
Schedule of Budgeted Disbursements
For the Year Ended June 30, 2022

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	11,988,348.09	5,105,315.57		1,873,550.14	18,967,213.80
Public Safety - Law Enforcement	13,007,906.35	346,772.55	1,289,079.50		14,643,758.40
Public Safety - Other	2,195,663.25	604,907.74		67,955.03	2,868,526.02
Public Works - Highways & Roads	4,149,385.60	1,938,647.33	122,220.00	1,491,149.62	7,701,402.55
Public Works - Other	953,784.80	1,000.00		25,000.00	979,784.80
Public Health & Social Services	1,567,048.03	63,700.00			1,630,748.03
Culture and Recreation	948,109.61	-			948,109.61
Community Development					-
Miscellaneous					-
Business-type Activities:					
Airport	-	-	-	-	-
Nursing Home	-	-	-	-	-
Hospital	-	-	-	-	-
Historical Society	-	-	-	-	-
Solid Waste	-	-	-	-	-
Museum	-	-	-	-	-
Other	289,651.22	121,718.10		622,981.90	1,034,351.22
Total Disbursements & Transfers	35,099,896.95	8,182,061.29	1,411,299.50	4,080,636.69	48,773,894.43

NOTE: Total Disbursements must agree to Summary of All Funds

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

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

SCOTTS BLUFF COUNTY COUNTY
2021-2022 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	12,986,211.43
Motor Vehicle Pro-Rate	(2)	\$	42,585.00
In-Lieu of Tax Payments	(3)	\$	239,475.23
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (18))		\$	170,000.00
LESS: Amount Spent During 2020-2021	(5)	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	(6)	\$	170,000.00
Amount to be included as Restricted Funds (<u>Cannot Be A Negative Number</u>)	(7)	\$	-
Motor Vehicle Tax	(8)	\$	1,200,000.00
Local Option Sales Tax	(9)	\$	-
Transfers of Surplus Fees	(10)	\$	-
Excess Tax Collections Returned to County (Statute 77-1776)	(11)	\$	-
Insurance Premium Tax	(12)	\$	105,000.00
Nameplate Capacity Tax	(13)	\$	-
Motor Vehicle Fee	(14)	\$	225,000.00
Reimbursement of Indigent Defense Services	(15)	\$	-
License or Occupation Tax (Statute 77-27,223)	(16)	\$	500.00

TOTAL RESTRICTED FUNDS (A)	(17)	\$	14,798,771.66
-----------------------------------	------	----	----------------------

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	170,000.00	(18)
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>)				
Agrees to Line (6).		\$	170,000.00	(19)
Allowable Capital Improvements	(20)	\$	-	
Bonded Indebtedness	(21)	\$	1,301,104.59	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(22)			
Interlocal Agreements/Joint Public Agency Agreements	(23)	\$	2,000,000.00	
Public Safety Communication Project (Statute 86-416)	(24)			
Judgments	(25)			
Refund of Property Taxes to Taxpayers	(26)			
Repairs to Infrastructure Damaged by a Natural Disaster	(27)			
	(28)			

TOTAL LID EXCEPTIONS (B)	(29)	\$	3,301,104.59
---------------------------------	------	----	---------------------

TOTAL RESTRICTED FUNDS
For Lid Computation
(To Line 11 of the Lid Computation Form)

To Calculate: Total Restricted Funds (A)-Line 17 MINUS Total Lid Exceptions (B)-Line 29

\$ 11,497,667.07

(30)

SCOTTS BLUFF COUNTY COUNTY

LID COMPUTATION FORM FOR FISCAL YEAR 2021-2022

PRIOR YEAR RESTRICTED FUNDS AUTHORITY

Prior Restricted Funds from Line (10) of last year's Lid Form \$ 12,647,458.02
(1)

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

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

Prior Year Adjusted Restricted Funds Authority (Base Amount) =
Line (1) **Plus** Line (2) **Plus** Line (2.1)

\$ 12,647,458.02
(3)

CURRENT YEAR ALLOWABLE INCREASES

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

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

2021 Growth
per Assessor

/

2020 Valuation

=

Multiply times
100 To get %

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

4 / 5 = 80.00 %

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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

Please Attach Ballot Sample and Election Results

TOTAL ALLOWABLE PERCENT INCREASE = Line (4) + Line (5) + Line (6) + Line (7) 3.50 %
(8)

Allowable Dollar Amount of Increase to Restricted Funds = Line (3) x Line (8) \$ 442,661.03
(9)

Total Restricted Funds Authority = Line (3) + Line (9) \$ 13,090,119.05
(10)

Less: Restricted Funds from Lid Supporting Schedule \$ 11,497,667.07
(11)

Total Unused Restricted Funds Authority = Line (10) - Line (11) \$ 1,592,451.98
(12)

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

SCOTTS BLUFF COUNTY 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	11,685,106.84	1,301,104.59	3,145,013,257	0.371544	0.041370
Ag. Society	300,034.00	-	3,145,013,257	0.009540	0.000000
Historical Society	1,100,755.00	174,234.00	3,145,013,257	0.035000	0.005540
0	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.416084	

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

County levy limit		0.450000
County property taxes designated for interlocal agreements	-	0.000000
Other entities property taxes designated for interlocal agreements	2,000,000	0.063593
Total County Levy Authority (Cannot exceed 50 cents)		0.500000 (1)

Levy Limit Analysis

Countywide General Levy (Line 13)	0.416084
Fire District - Largest General Levy Authority granted by County Board	0.047600
Township - Largest General Levy Authority granted by County Board	0.000000
Cemetery District - Largest General Levy Authority granted by County Board	0.009970
Irrigation District - Largest General Levy Authority granted by County Board	0.000000
Drainage District - Largest General Levy Authority granted by County Board	0.015260
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	0.488914 (2)

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

SCOTTS BLUFF COUNTY COUNTY LEVY LIMIT FORM

	Taxing District	County-wide Levy	Fire District	Cemetery District	Irrigation District	Drainage District	Rural Water District	Other District	Total Levy Allocated
	(Column 1)	(Column 2)	(Column 3)	(Column 4)	(Column 5)	(Column 6)	(Column 7)	(Column 8)	(Column 9)
	<i>Ex. Tax District 1</i>	0.010000	0.035000	0.035000	0.000000	0.000000	0.375000	0.002500	0.457500
1	County	0.371540							0.371540
2	Airport Authority	0.035000							0.035000
3	Ag Society	0.009540							0.009540
4	Gering Valley Fire		0.047600						0.047600
5	Kiowa Rural Fire		0.040000						0.040000
6	McGrew Fire		0.040000						0.040000
7	Minatare/Melbeta Fire		0.040000						0.040000
8	Mitchell Rural		0.040000						0.040000
9	Scottsbluff Rural		0.040000						0.040000
10	Creighton Valley Cemetery			0.009300					0.009300
11	East Lawn Cemetery			0.009970					0.009970
12	Forest Lawn Cemetery			0.007240					0.007240
13	High Butte Cemetery			0.006880					0.006880
14	Mitchell Valley Cemetery			0.003810					0.003810
15	Minatare Drainage Dist					0.006450			0.006450
16	Mitchell Drainage Dist					0.015260			0.015260
17	Morrill Drainage Dist					0.007680			0.007680
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

SCOTTS BLUFF COUNTY COUNTY LEVY LIMIT FORM

[illegible]

County Levy Limit Summary Form

	Taxing District	Total Calculated Levy (Column K)	Calculated Levy for Interlocal Agreements (Column L)	Calculated Levy for Levy Limit Compliance (Column M)
1	Scotts Bluff County (A)	0.45608	0.05000	0.40608
2	Scotts Bluff County (B)	0.46332	0.05000	0.41332
3	Scotts Bluff County (C)	0.45608	0.05000	0.40608
4	Scotts Bluff County (D)	0.45989	0.05000	0.40989
5	Scotts Bluff County (E)	0.47640	0.05000	0.42640
6	Scotts Bluff County (F)	0.46114	0.05000	0.41114
7	Scotts Bluff County (G)	0.47134	0.05000	0.42134
8	Scotts Bluff County (H)	0.45608	0.05000	0.40608
9	Scotts Bluff County (I)	0.45989	0.05000	0.40989
10	Scotts Bluff County (J)	0.45608	0.05000	0.40608
11	Scotts Bluff County (K)	0.46296	0.05000	0.41296
12	Scotts Bluff County (L)	0.48956	0.05000	0.43956
13	Scotts Bluff County (M)	0.48323	0.05000	0.43323
14	Scotts Bluff County (N)	0.48290	0.05000	0.43290
15	Scotts Bluff County (O)	0.44914	0.05000	0.39914
16	Scotts Bluff County (P)	0.44113	0.05000	0.39113
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				

Note: County levy limit is 45 cents plus 5 cents for interlocal agreements.

County Levy Limit Form

	Political Subdivision	Personal and Real Property Tax Request (Column A)	Judgments (not paid by liability insurance) (Column B)	Preexisting Lease - Purchase Contracts-7/98 (Column C)	Bonded Indebtedness			Interest-Free Financing (Airport Auth) (Column E)	Tax Request Subject to Levy Limit (Column F)	Valuation (Column G)	Calculated Levy (Column H)	Tax Request To Support Interlocal Agreements (Column I)	Calculated Levy for Interlocal Agreements (Column J)
					All Other Bonded Indebtedness	*Public Safety Comm. Project (County and Fire Districts ONLY)	**Public Facilities Construction Projects						
						(Column D)							
1	County -												
2	Scotts Bluff County (A)	12,986,211.43	0.00	0.00	1,301,104.59	0.00	0.00	0.00	11,685,106.84	3,145,013,257	0.37154	2,000,000.00	0.05000
3	Others subject to allocation-												
4	Airport Authority	1,274,988.00	0.00	0.00	174,234.00	0.00	0.00	0.00	1,100,754.00	3,145,013,257	0.03500		0.00000
5	Ag Society	300,034.00	0.00	0.00	0.00	0.00	0.00	0.00	300,034.00	3,145,013,257	0.00954		0.00000
6	Gering Valley Fire District	93,319.00	0.00	0.00	14,900.00	0.00	0.00	0.00	78,419.00	196,048,047	0.04000		0.00000
7	Calculated Levy/Interlocal Agreement Levy										0.45608		0.05000
8													
9	County -												
10	Scotts Bluff County (B)	12,986,211.43	0.00	0.00	1,301,104.59	0.00	0.00	0.00	11,685,106.84	3,145,013,257	0.37154	2,000,000.00	0.05000
11	Others subject to allocation-												
12	Airport Authority	1,274,988.00	0.00	0.00	174,234.00	0.00	0.00	0.00	1,100,754.00	3,145,013,257	0.03500		0.00000
13	Ag Society	300,034.00	0.00	0.00	0.00	0.00	0.00	0.00	300,034.00	3,145,013,257	0.00954		0.00000
14	Kiowa Rural Fire District	61,378.00	0.00	0.00	0.00	0.00	0.00	0.00	61,378.00	153,444,740	0.04000		0.00000
15	Forrest Lawn Cemetery District	29,730.00	0.00	0.00	0.00	0.00	0.00	0.00	29,730.00	410,637,856	0.00724		0.00000
16	Calculated Levy/Interlocal Agreement Levy										0.46332		0.05000
17													
18	County -												
19	Scotts Bluff County (C)	12,986,211.43	0.00	0.00	1,301,104.59	0.00	0.00	0.00	11,685,106.84	3,145,013,257	0.37154	2,000,000.00	0.05000
20	Others subject to allocation-												
21	Airport Authority	1,274,988.00	0.00	0.00	174,234.00	0.00	0.00	0.00	1,100,754.00	3,145,013,257	0.03500		0.00000
22	Ag Society	300,034.00	0.00	0.00	0.00	0.00	0.00	0.00	300,034.00	3,145,013,257	0.00954		0.00000
23	Kiowa Rural Fire District	61,378.00	0.00	0.00	0.00	0.00	0.00	0.00	61,378.00	153,444,740	0.04000		0.00000
24	Calculated Levy/Interlocal Agreement Levy										0.45608		0.05000
25													
26	County -												
27	Scotts Bluff County (D)	12,986,211.43	0.00	0.00	1,301,104.59	0.00	0.00	0.00	11,685,106.84	3,145,013,257	0.37154	2,000,000.00	0.05000
28	Others subject to allocation-												
29	Airport Authority	1,274,988.00	0.00	0.00	174,234.00	0.00	0.00	0.00	1,100,754.00	3,145,013,257	0.03500		0.00000
30	Ag Society	300,034.00	0.00	0.00	0.00	0.00	0.00	0.00	300,034.00	3,145,013,257	0.00954		0.00000
31	Mitchell Rural Fire Districts	138,669.00	0.00	0.00	0.00	0.00	0.00	0.00	138,669.00	346,673,459	0.04000		0.00000
32	Mitchell Valley Cemetery District	6,409.00	0.00	0.00	0.00	0.00	0.00	0.00	6,409.00	168,221,111	0.00381		0.00000
33	Calculated Levy/Interlocal Agreement Levy										0.45989		0.05000

	Political Subdivision	Personal and Real Property Tax Request (Column A)	Judgments (not paid by liability insurance) (Column B)	Preexisting Lease - Purchase Contracts-7/98 (Column C)	Bonded Indebtedness			Interest-Free Financing (Airport Auth) (Column E)	Tax Request Subject to Levy Limit (Column F)	Valuation (Column G)	Calculated Levy (Column H)	Tax Request To Support Interlocal Agreements (Column I)	Calculated Levy for Interlocal Agreements (Column J)
					All Other Bonded Indebtedness	*Public Safety Comm. Project (County and Fire Districts ONLY)	**Public Facilities Construction Projects						
						(Column D)							
1	County -												
2	Scotts Bluff County (E)	12,986,211.43	0.00	0.00	1,301,104.59	0.00	0.00	0.00	11,685,106.84	3,145,013,257	0.37154	2,000,000.00	0.05000
3	Others subject to allocation-												
4	Airport Authority	1,274,988.00	0.00	0.00	174,234.00	0.00	0.00	0.00	1,100,754.00	3,145,013,257	0.03500		0.00000
5	Ag Society	300,034.00	0.00	0.00	0.00	0.00	0.00	0.00	300,034.00	3,145,013,257	0.00954		0.00000
6	Mitchell Rural Fire Districts	138,669.00	0.00	0.00	0.00	0.00	0.00	0.00	138,669.00	346,673,459	0.04000		0.00000
7	Forrest Lawn Cemetery District	20,758.89	0.00	0.00	0.00	0.00	0.00	0.00	20,758.89	410,637,856	0.00506		0.00000
8	Mitchell Drainage District	11,843.00	0.00	0.00	0.00	0.00	0.00	0.00	11,843.00	77,608,521	0.01526		0.00000
9	Calculated Levy/Interlocal Agreement Levy										0.47640		0.05000
10													
11	County -												
12	Scotts Bluff County (F)	12,986,211.43	0.00	0.00	1,301,104.59	0.00	0.00	0.00	11,685,106.84	3,145,013,257	0.37154	2,000,000.00	0.05000
13	Others subject to allocation-												
14	Airport Authority	1,274,988.00	0.00	0.00	174,234.00	0.00	0.00	0.00	1,100,754.00	3,145,013,257	0.03500		0.00000
15	Ag Society	300,034.00	0.00	0.00	0.00	0.00	0.00	0.00	300,034.00	3,145,013,257	0.00954		0.00000
16	Mitchell Rural Fire Districts	138,669.00	0.00	0.00	0.00	0.00	0.00	0.00	138,669.00	346,673,459	0.04000		0.00000
17	Forrest Lawn Cemetery District	20,758.89	0.00	0.00	0.00	0.00	0.00	0.00	20,758.89	410,637,856	0.00506		0.00000
18	Calculated Levy/Interlocal Agreement Levy										0.46114		0.05000
19													
20	County -												
21	Scotts Bluff County (G)	12,986,211.43	0.00	0.00	1,301,104.59	0.00	0.00	0.00	11,685,106.84	3,145,013,257	0.37154	2,000,000.00	0.05000
22	Others subject to allocation-												
23	Airport Authority	1,274,988.00	0.00	0.00	174,234.00	0.00	0.00	0.00	1,100,754.00	3,145,013,257	0.03500		0.00000
24	Ag Society	300,034.00	0.00	0.00	0.00	0.00	0.00	0.00	300,034.00	3,145,013,257	0.00954		0.00000
25	Mitchell Rural Fire Districts	138,669.00	0.00	0.00	0.00	0.00	0.00	0.00	138,669.00	346,673,459	0.04000		0.00000
26	Mitchell Drainage District	11,843.00	0.00	0.00	0.00	0.00	0.00	0.00	11,843.00	77,608,521	0.01526		0.00000
27	Calculated Levy/Interlocal Agreement Levy										0.47134		0.05000
28													

Total calculated levy in Column H can only be greater than 45 cents if there is interlocal agreements.

The calculated levy for Interlocal Agreements in Column J should be the maximum 5 cents or less.

County Levy Limit Form

					Bonded Indebtedness								
	Political Subdivision	Personal and Real Property Tax Request (Column A)	Judgments (not paid by liability insurance) (Column B)	Preexisting Lease - Purchase Contracts-7/98 (Column C)	All Other Bonded Indebtedness	*Public Safety Comm. Project (County and Fire Districts ONLY) (Column D)	**Public Facilities Construction Projects	Interest-Free Financing (Airport Auth) (Column E)	Tax Request Subject to Levy Limit (Column F)	Valuation (Column G)	Calculated Levy (Column H)	Tax Request To Support Interlocal Agreements (Column I)	Calculated Levy for Interlocal Agreements (Column J)
1	County -												
2	Scotts Bluff County (H)	12,986,211.43	0.00	0.00	1,301,104.59	0.00	0.00	0.00	11,685,106.84	3,145,013,257	0.37154	2,000,000.00	0.05000
3	Others subject to allocation-												
4	Airport Authority	1,274,988.00	0.00	0.00	174,234.00	0.00	0.00	0.00	1,100,754.00	3,145,013,257	0.03500		0.00000
5	Ag Society	300,034.00	0.00	0.00	0.00	0.00	0.00	0.00	300,034.00	3,145,013,257	0.00954		0.00000
6	Mitchell Rural Fire Districts	138,669.00	0.00	0.00	0.00	0.00	0.00	0.00	138,669.00	346,673,459	0.04000		0.00000
7	Calculated Levy/Interlocal Agreement Levy										0.45608		0.05000
8													
9													
10	County -												
11	Scotts Bluff County (I)	12,986,211.43	0.00	0.00	1,301,104.59	0.00	0.00	0.00	11,685,106.84	3,145,013,257	0.37154	2,000,000.00	0.05000
12	Others subject to allocation-												
13	Airport Authority	1,274,988.00	0.00	0.00	174,234.00	0.00	0.00	0.00	1,100,754.00	3,145,013,257	0.03500		0.00000
14	Ag Society	300,034.00	0.00	0.00	0.00	0.00	0.00	0.00	300,034.00	3,145,013,257	0.00954		0.00000
15	Scottsbluff Rural Fire District	219,861.00	0.00	0.00	0.00	0.00	0.00	0.00	219,861.00	549,652,367	0.04000		0.00000
16	Mitchell Valley Cemetery District	6,409.00	0.00	0.00	0.00	0.00	0.00	0.00	6,409.00	168,221,111	0.00381		0.00000
17	Calculated Levy/Interlocal Agreement Levy										0.45989		0.05000
18													
19													
20	County -												
21	Scotts Bluff County (J)	12,986,211.43	0.00	0.00	1,301,104.59	0.00	0.00	0.00	11,685,106.84	3,145,013,257	0.37154	2,000,000.00	0.05000
22	Others subject to allocation-												
23	Airport Authority	1,274,988.00	0.00	0.00	174,234.00	0.00	0.00	0.00	1,100,754.00	3,145,013,257	0.03500		0.00000
24	Ag Society	300,034.00	0.00	0.00	0.00	0.00	0.00	0.00	300,034.00	3,145,013,257	0.00954		0.00000
25	Scottsbluff Rural Fire District	219,861.00	0.00	0.00	0.00	0.00	0.00	0.00	219,861.00	549,652,367	0.04000		0.00000
26	Calculated Levy/Interlocal Agreement Levy										0.45608		0.05000
27													

208,616.00 11,245.00
521,539,013.00 0.0400001
521,539,013.00
0.04

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

Total calculated levy in Column H can only be greater than 45 cents if there is interlocal agreements.

The calculated levy for Interlocal Agreements in Column J should be the maximum 5 cents or less.

County Levy Limit Form

	Political Subdivision	Personal and Real Property Tax Request (Column A)	Judgments (not paid by liability insurance) (Column B)	Preexisting Lease - Purchase Contracts-7/98 (Column C)	Bonded Indebtedness			Interest-Free Financing (Airport Auth) (Column E)	Tax Request Subject to Levy Limit (Column F)	Valuation (Column G)	Calculated Levy (Column H)	Tax Request To Support Interlocal Agreements (Column I)	Calculated Levy for Interlocal Agreements (Column J)
					All Other Bonded Indebtedness	*Public Safety Comm. Project (County and Fire Districts ONLY)	**Public Facilities Construction Projects						
						(Column D)							
1	County -												
2	Scotts Bluff County (K)	12,986,211.43	0.00	0.00	1,301,104.59	0.00	0.00	0.00	11,685,106.84	3,145,013,257	0.37154	2,000,000.00	0.05000
3	Others subject to allocation-												
4	Airport Authority	1,274,988.00	0.00	0.00	174,234.00	0.00	0.00	0.00	1,100,754.00	3,145,013,257	0.03500		0.00000
5	Ag Society	300,034.00	0.00	0.00	0.00	0.00	0.00	0.00	300,034.00	3,145,013,257	0.00954		0.00000
6	McGrew Fire District	16,182.00	0.00	0.00	0.00	0.00	0.00	0.00	16,182.00	40,454,666	0.04000		0.00000
7	High Butte Cemetery District	2,848.00	0.00	0.00	0.00	0.00	0.00	0.00	2,848.00	41,394,397	0.00688		0.00000
8	Calculated Levy/Interlocal Agreement Levy										0.46296		0.05000
9													
10	County -												
11	Scotts Bluff County (L)	12,986,211.43	0.00	0.00	1,301,104.59	0.00	0.00	0.00	11,685,106.84	3,145,013,257	0.37154	2,000,000.00	0.05000
12	Others subject to allocation-												
13	Airport Authority	1,274,988.00	0.00	0.00	174,234.00	0.00	0.00	0.00	1,100,754.00	3,145,013,257	0.03500		0.00000
14	Ag Society	300,034.00	0.00	0.00	0.00	0.00	0.00	0.00	300,034.00	3,145,013,257	0.00954		0.00000
15	Minatare-Melbeta Fire District	112,207.00	0.00	0.00	0.00	0.00	0.00	0.00	112,207.00	280,518,722	0.04000		0.00000
16	East Lawn Cemetery District	18,467.00	0.00	0.00	0.00	0.00	0.00	0.00	18,467.00	185,225,460	0.00997		0.00000
17	Minatare Drainage District	2,902.00	0.00	0.00	0.00	0.00	0.00	0.00	2,902.00	44,988,945	0.00645		0.00000
18	Calculated Levy/Interlocal Agreement Levy										0.47250		0.05000
19													
20	County -												
21	Scotts Bluff County (M)	12,986,211.43	0.00	0.00	1,301,104.59	0.00	0.00	0.00	11,685,106.84	3,145,013,257	0.37154	2,000,000.00	0.05000
22	Others subject to allocation-												
23	Airport Authority	1,274,988.00	0.00	0.00	174,234.00	0.00	0.00	0.00	1,100,754.00	3,145,013,257	0.03500		0.00000
24	Ag Society	300,034.00	0.00	0.00	0.00	0.00	0.00	0.00	300,034.00	3,145,013,257	0.00954		0.00000
25	Minatare-Melbeta Fire District	112,207.00	0.00	0.00	0.00	0.00	0.00	0.00	112,207.00	280,518,722	0.04000		0.00000
26	East Lawn Cemetery District	18,467.00	0.00	0.00	0.00	0.00	0.00	0.00	18,467.00	185,225,460	0.00997		0.00000
27	Calculated Levy/Interlocal Agreement Levy										0.46605		0.05000
28													
29	County -												
30	Scotts Bluff County (N)	12,986,211.43	0.00	0.00	1,301,104.59	0.00	0.00	0.00	11,685,106.84	3,145,013,257	0.37154	2,000,000.00	0.05000
31	Others subject to allocation-												
32	Airport Authority	1,274,988.00	0.00	0.00	174,234.00	0.00	0.00	0.00	1,100,754.00	3,145,013,257	0.03500		0.00000
33	Ag Society	300,034.00	0.00	0.00	0.00	0.00	0.00	0.00	300,034.00	3,145,013,257	0.00954		0.00000
34	Minatare-Melbeta Fire District	112,207.00	0.00	0.00	0.00	0.00	0.00	0.00	112,207.00	280,518,722	0.04000		0.00000
35	Creighton Valley Cemetery Dist.	5,398.00	0.00	0.00	0.00	0.00	0.00	0.00	5,398.00	58,043,461	0.00930		0.00000
36	Calculated Levy/Interlocal Agreement Levy										0.46538		0.05000

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

Total calculated levy in Column H can only be greater than 45 cents if there is interlocal agreements.

The calculated levy for Interlocal Agreements in Column J should be the maximum 5 cents or less.

County Levy Limit Form

	Political Subdivision	Personal and Real Property Tax Request (Column A)	Judgments (not paid by liability insurance) (Column B)	Preexisting Lease - Purchase Contracts-7/98 (Column C)	Bonded Indebtedness			Interest-Free Financing (Airport Auth) (Column E)	Tax Request Subject to Levy Limit (Column F)	Valuation (Column G)	Calculated Levy (Column H)	Tax Request To Support Interlocal Agreements (Column I)	Calculated Levy for Interlocal Agreements (Column J)
					All Other Bonded Indebtedness	*Public Safety Comm, Project (County and Fire Districts ONLY)	**Public Facilities Construction Projects						
						(Column D)							
1	County -												
2	Scotts Bluff County (O)	12,986,211.43	0.00	0.00	1,301,104.59	0.00	0.00	0.00	11,685,106.84	3,145,013,257	0.37154	2,000,000.00	0.05000
3	Others subject to allocation-												
4	Airport Authority	1,274,988.00	0.00	0.00	174,234.00	0.00	0.00	0.00	1,100,754.00	3,145,013,257	0.03500		0.00000
5	Ag Society	300,034.00	0.00	0.00	0.00	0.00	0.00	0.00	300,034.00	3,145,013,257	0.00954		0.00000
6	Forrest Lawn Cemetery District	20,758.89	0.00	0.00	0.00	0.00	0.00	0.00	20,758.89	410,637,856	0.00506		0.00000
7	Morrill Drainage District	5,659.00	0.00	0.00	0.00	0.00	0.00	0.00	5,659.00	73,682,399	0.00768		0.00000
8	Calculated Levy/Interlocal Agreement Levy										0.42882		0.05000
9													
10													
11	County -												
12	Scotts Bluff County (P)	12,986,211.43	0.00	0.00	1,301,104.59	0.00	0.00	0.00	11,685,106.84	3,145,013,257	0.37154	2,000,000.00	0.05000
13	Others subject to allocation-												
14	Airport Authority	1,274,988.00	0.00	0.00	174,234.00	0.00	0.00	0.00	1,100,754.00	3,145,013,257	0.03500		0.00000
15	Ag Society	300,034.00	0.00	0.00	0.00	0.00	0.00	0.00	300,034.00	3,145,013,257	0.00954		0.00000
16	Forrest Lawn Cemetery District	20,758.89	0.00	0.00	0.00	0.00	0.00	0.00	20,758.89	410,637,856	0.00506		0.00000
17	Calculated Levy/Interlocal Agreement Levy										0.42114		0.05000
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													

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

Total calculated levy in Column H can only be greater than 45 cents if there is interlocal agreements.

The calculated levy for Interlocal Agreements in Column J should be the maximum 5 cents or less.

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

*{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less, and
b) community colleges, and c) school districts}*

TAX YEAR 2021

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

TO: SCOTTS BLUFF COUNTY COMMISSIONERS

**ADMINISTRATION BLDG
GERING, NE. 69341**

TAXABLE VALUE LOCATED IN THE COUNTY OF: SCOTTS BLUFF

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
COUNTY GENERAL	County-General	10,036,873	3,145,013,257

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

I ANGELA DILLMAN, SCOTTS BLUFF 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.

Angela Dillman
(signature of county assessor)

8-19-21
(date)

CC: County Clerk, SCOTTS BLUFF County

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

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

RESOLUTION

WHEREAS, Nebraska Statute 77-3443 requires the County Board of Commissioners establish the levy allocations for certain political subdivisions;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Scotts Bluff County that the FY 2021/2022 levy for:

Gering Valley Rural Fire District

be set at	<u>General</u>	<u>.040000</u>	which will generate	<u>\$78,419</u>
	<u>Bond</u>	<u>.007600</u>		<u>\$14,900</u>
	<u>Total</u>	<u>.047600</u>		<u>\$93,319</u>

Kiowa Rural Fire District

be set at	<u>General</u>	<u>.040000</u>	which will generate	<u>\$61,378</u>
-----------	----------------	----------------	---------------------	-----------------

McGrew Rural Fire Protection District

be set at	<u>General</u>	<u>.040000</u>	which will generate	<u>\$16,182</u>
-----------	----------------	----------------	---------------------	-----------------

Minatare/Melbeta Volunteer Fire & Rescue

be set at	<u>General</u>	<u>.040000</u>	which will generate	<u>\$112,207</u>
-----------	----------------	----------------	---------------------	------------------

Mitchell Rural Fire District

be set at	<u>General</u>	<u>.040000</u>	which will generate	<u>\$138,669</u>
-----------	----------------	----------------	---------------------	------------------

Scottsbluff Rural Fire Protection District

be set at	<u>General</u>	<u>.040000</u>	which will generate	<u>\$219,861</u>
-----------	----------------	----------------	---------------------	------------------

Creighton Valley Cemetery

be set at	<u>General</u>	<u>.009300</u>	which will generate	<u>\$5,398</u>
-----------	----------------	----------------	---------------------	----------------

East Lawn Cemetery

be set at	<u>General</u>	<u>.009970</u>	which will generate	<u>\$18,467</u>
-----------	----------------	----------------	---------------------	-----------------

Forest Lawn Cemetery

be set at	<u>General</u>	<u>.007240</u>	which will generate	<u>\$29,730</u>
-----------	----------------	----------------	---------------------	-----------------

High Butte Cemetery

be set at	<u>General</u>	<u>.006880</u>	which will generate	<u>\$2,848</u>
-----------	----------------	----------------	---------------------	----------------

Mitchell Valley Cemetery

be set at	<u>General</u>	<u>.003810</u>	which will generate	<u>\$6,409</u>
-----------	----------------	----------------	---------------------	----------------

Minatare Drainage District

be set at	<u>General</u>	<u>.006450</u>	which will generate	<u>\$2,902</u>
-----------	----------------	----------------	---------------------	----------------

Mitchell Drainage District

be set at	<u>General</u>	<u>.015260</u>	which will generate	<u>\$11,843</u>
-----------	----------------	----------------	---------------------	-----------------

Morrill Drainage District

be set at	<u>General</u>	<u>.007680</u>	which will generate	<u>\$5,659</u>
-----------	----------------	----------------	---------------------	----------------

Scotts Bluff County Ag Society

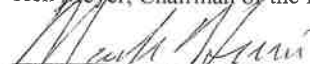
be set at	<u>General</u>	<u>.006780</u>	which will generate	<u>\$213,232</u>
	<u>Capital Const.</u>	<u>.002760</u>		<u>\$86,802</u>
	<u>Total</u>	<u>.009540</u>		<u>\$300,034</u>

Scotts Bluff County Airport Authority

be set at	<u>General</u>	<u>.035000</u>	which will generate	<u>\$1,100,755</u>
	<u>Bond</u>	<u>.005540</u>		<u>\$174,234</u>
	<u>Total</u>	<u>.040540</u>		<u>\$1,274,988</u>


Approved this 30th of August, 2021 at Gering, NE.



Ken Meyer, Chairman of the Board


Mark Harris, Vice-Chairman


Mark Reichert

Attest:


Kelly Sides
Scotts Bluff County Clerk

Russ Reisig

Charlie Knapper



RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of SCOTTS BLUFF COUNTY County passes by a majority vote a resolution or ordinance setting the 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 Body of SCOTTS BLUFF COUNTY County resolves that:

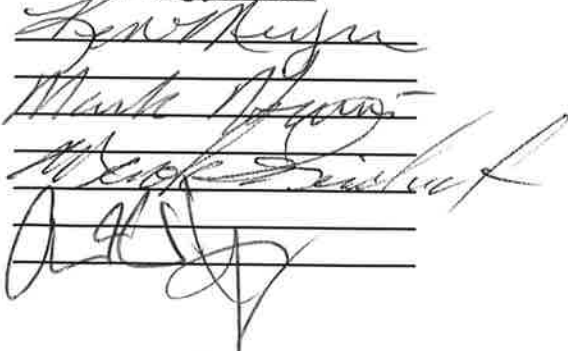
1. The 2021-2022 property tax request be set at:

General Fund	\$	7,776,628.14
Detention Center	\$	2,860,201.11
Bond Fund	\$	1,301,104.59
Flood Control	\$	37,595.00
Central Communications	\$	1,010,682.59
		<hr/>
	\$	12,986,211.43

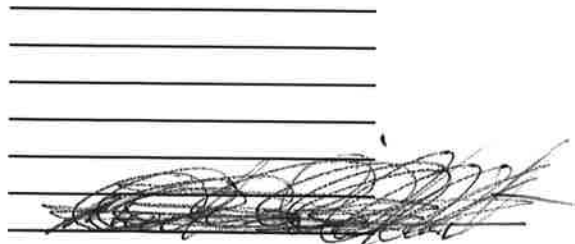
2. The total assessed value of property differs from last year's total assessed value by 2.83 percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.410915 per \$100 of assessed value.
4. SCOTTS BLUFF COUNTY County proposes to adopt a property tax request that will cause its tax rate to be 0.412914 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of SCOTTS BLUFF COUNTY County will increase or decrease last year's budget by 15.03 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 13, 2021.

Motion by Harris, seconded by Reichert to adopt Resolution # _____.

Voting yes were:



Voting no were:



Dated this 10th day of September, 2021

RESOLUTION SETTING THE PROPERTY TAX REQUEST

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the property tax request for the prior year shall be the property tax request for the current year for the purposes of the levy set by the County Board of Equalization unless the Governing Body of Scotts Bluff County passes by a majority vote a resolution or ordinance setting the tax request at a different amount; and

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

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

NOW, THEREFORE, the Governing Body of Scotts Bluff County, by a majority vote, resolves that: The 2021-2022 property tax request be set as follows:

General Fund	\$7,776,628.14
Detention Fund	\$2,860,201.11
Bond Fund	\$1,301,104.59
County Flood Control	\$37,595.00
Communications Fund	\$1,010,682.59
Total Property Tax Request	\$12,986,211.43

2. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2021.

Dated this 10th day of September, 2021 at Gering, Nebraska.

Attest:



Kelly Sides,
Scotts Bluff County Clerk





Ken Meyer, Chairman

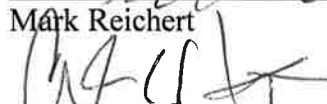


Mark Harris, Vice Chairman

Russ Reisig



Mark Reichert



Charlie Knapper

AFFIDAVIT OF PUBLICATION

State of Nebraska
County of Scotts Bluff } ss.

I, (the undersigned) do solemnly swear that I am the Accounts Receivable Bookkeeper of the Star-Herald, a legal newspaper of general circulation, published daily except Mondays, at Scottsbluff, Scotts Bluff County, Nebraska; that the notice hereto attached and which forms a part of this affidavit was Published in said paper, and that said notice was published in the regular and entire issues and every number of the paper on the days mentioned, the same being the corresponding day of each week during the period of time of publication and that said notice was published in the newspaper proper and not in the supplement, with insertion date(s) having been on:

09/05/2021

Chera J. Gabis
C. J. Gabis

Subscribed in my presence and sworn before me this
9th day of September, 2021

Eric M. Hoffman
Notary Public

Printer's Fee: \$382.20
Customer Number: 1040777
Order Number: 0000255903

ERIC N. HOFFMAN
General Notary - State of Nebraska
My Commission Expires Dec 15, 2021

SCOTTS BLUFF COUNTY 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 10 day of September, 2021 at 4:30 o'clock, P.M., at Scotts Bluff County Commissioners Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget details is available at the office of the Clerk during regular business hours.						
FUNDS	Actual Disbursements 2019-2020 (1)	Actual Disbursements 2020-2021 (2)	Proposed Budget of Disbursements 2021-2022 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
General	\$ 11,875,149.00	\$ 12,111,354.00	\$ 14,925,269.85	\$ 2,530,000.00	\$ 8,878,841.70	\$ 7,778,828.15
Road & Bridge	\$ 3,993,324.22	\$ 5,210,215.18	\$ 5,918,444.33	\$ 200,000.00	\$ 5,218,444.33	\$ -
Highway/Bridge Buy Back	\$ 462,419.68	\$ 102,432.04	\$ 1,135,412.54	\$ -	\$ 1,135,412.54	\$ -
Road & Bridge Const Fund	\$ -	\$ -	\$ 8,387.39	\$ -	\$ -	\$ -
Motor Bank Fund	\$ 25,998.84	\$ -	\$ -	\$ -	\$ -	\$ -
Inheritance Tax Holding Fund	\$ -	\$ 15,668.15	\$ 78,109.42	\$ -	\$ -	\$ -
Visitor Promotion Fund	\$ 230,879.35	\$ 177,470.73	\$ 523,069.66	\$ -	\$ -	\$ -
Visitor Improvement Fund	\$ 100,000.00	\$ 100,000.00	\$ 420,039.95	\$ -	\$ -	\$ -
Preservation & Modernization	\$ 7,305.82	\$ 18,133.34	\$ 104,306.00	\$ -	\$ -	\$ -
Self-Funded Insurance	\$ 2,487,368.81	\$ 2,788,641.23	\$ 4,694,039.62	\$ -	\$ -	\$ -
General Assistance	\$ 42,020.25	\$ 47,108.00	\$ 54,205.70	\$ -	\$ -	\$ -
State Institutions	\$ 8,070.00	\$ 8,019.00	\$ 14,353.83	\$ 4,000.00	\$ 15,353.83	\$ -
Veteran's Aid	\$ 1,304.16	\$ 1,422.00	\$ 4,606.90	\$ -	\$ -	\$ -
Stop Program-City Attorney	\$ 2,200.00	\$ 4,890.48	\$ 4,000.00	\$ -	\$ -	\$ -
County Drug Education	\$ 2,692.50	\$ -	\$ -	\$ -	\$ -	\$ -
WING-Drug Fund	\$ 19,632.71	\$ 103,461.18	\$ 123,697.97	\$ -	\$ -	\$ -
Drug Court Fund	\$ -	\$ 36.14	\$ 2,625.26	\$ -	\$ -	\$ -
Federal Forfeiture Fund	\$ -	\$ 1,943.34	\$ 21,110.25	\$ -	\$ -	\$ -
Special Projects Fund	\$ 11,663.43	\$ 119,038.06	\$ 180,334.25	\$ -	\$ -	\$ -
Community Juvenile Aid	\$ 120,812.02	\$ 128,505.56	\$ 145,182.62	\$ -	\$ -	\$ -
HIDTA Fund	\$ 54,705.61	\$ 54,964.00	\$ 71,408.63	\$ -	\$ -	\$ -
Homeland Security Fund	\$ 561,110.47	\$ 331,309.89	\$ 431,063.41	\$ -	\$ -	\$ -
ARPA	\$ -	\$ -	\$ 3,459,180.50	\$ -	\$ -	\$ -
Inheritance Tax Fund	\$ 709,582.84	\$ 1,078,934.29	\$ 2,035,782.93	\$ -	\$ -	\$ -
Keno Lottery Fund	\$ 483,295.44	\$ 609,067.36	\$ 1,034,351.22	\$ -	\$ -	\$ -
County Health Fund	\$ 269,248.89	\$ 274,545.08	\$ 368,810.00	\$ -	\$ -	\$ -
E-911 Emergency Mgmt	\$ 395,638.07	\$ 122,409.66	\$ 821,345.39	\$ -	\$ -	\$ -
E-911 Wireless Fund	\$ 87,711.24	\$ 99,110.31	\$ 103,561.73	\$ -	\$ -	\$ -
E-911 Wireless Holding	\$ 60,230.92	\$ 545.00	\$ 405,138.89	\$ -	\$ -	\$ -
Detention Center	\$ 6,112,385.81	\$ 6,337,330.05	\$ 6,627,002.22	\$ 775,000.00	\$ 4,741,801.11	\$ 2,886,191.11
Bond Fund	\$ 1,488,605.18	\$ 1,427,462.52	\$ 1,411,295.75	\$ 500,000.00	\$ 810,191.16	\$ 1,301,154.50
Capital Improvement Fund	\$ 219,004.77	\$ 710,212.56	\$ 2,169,729.62	\$ -	\$ 2,569,729.62	\$ -
County Probation Bldg	\$ 27,284.59	\$ -	\$ -	\$ -	\$ -	\$ -
Jail Remodel Bond Loan	\$ 73,490.96	\$ 37,202.05	\$ 137,920.07	\$ -	\$ -	\$ -
Flood Control Fund	\$ 50,801.00	\$ 36,020.88	\$ 63,280.00	\$ -	\$ -	\$ -
Scottsbluff Drain Sinking	\$ 12,760.00	\$ -	\$ 412,710.13	\$ -	\$ -	\$ -
Noxious Weed Control	\$ 171,184.86	\$ 100,396.30	\$ 190,854.87	\$ 7,600.00	\$ 108,154.87	\$ -
Central Communications	\$ 1,070,343.64	\$ 1,151,156.47	\$ 1,204,096.00	\$ 200,000.00	\$ 483,413.41	\$ 1,016,882.59
TOTALS	\$ 30,977,093.73	\$ 33,545,267.88	\$ 49,779,894.45	\$ 4,210,500.00	\$ -	\$ 12,956,211.44

Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 1,391,184.38	\$ 11,556,721.70
	\$ -	\$ 12,857,820.28
Unused Budget Authority created for next year	\$ -	\$ 1,592,451.88

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST			
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1801.02, that the governing body will meet on the 10 day of September, 2021 at 4:30 o'clock, P.M., at Scotts Bluff County Commissioners Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.			
Operating Budget	2020	2021	Change
Property Tax Request	\$ 42,402,596.38	\$ 46,773,694.45	10%
Valuation	\$ 12,923,342.02	\$ 12,986,211.44	0%
Tax Rate	\$ 3,058,347.932	\$ 3,145,013.297	3%
Tax Rate if Prior Tax Request was at Current Valuation	\$ 0.429314	\$ 0.412816	-4%
	\$ 0.410915		

Published in the Star-Herald, Scottsbluff, NE
11. September 5, 2021 ZNEZ

SCOTTS BLUFF COUNTY COUNTY
COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES

<u>Tax Year</u>	<u>Amount</u>
2020	\$ 23,799,367.41
2019	\$ 11,550.09
2018	\$ 9,910.06

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF SCOTTS BLUFF COUNTY, NEBRASKA

EXCEEDING THE BUDGETED
RESTRICTED FUNDS LIMIT FOR THE
2020-2021 FISCAL YEAR BY AN
ADDITIONAL ONE PERCENT

RESOLUTION NO. _____

WHEREAS, Neb. Rev Stat. 13-519(1)(a), as amended by LB382 (2017), provides that:

[N]o governmental unit shall adopt a budget containing a total of budgeted restricted funds more than the last prior year's total of budgeted restricted funds plus allowable growth plus the basic allowable growth percentage of the base limitation established under section 77-3446;

WHEREAS, the basic allowable growth percentage of the base limitation established under Neb. Rev. Stat. 77-3446, as amended by LB409 (2017), is two and one-half percent (2 ½ %);
and

WHEREAS, Neb. Rev. Stat. 13-519(2), as amended by LB382 (2017), provides that:

A governmental unit may exceed the limit provided in subdivision (1)(a) [of Neb. Rev. Stat. 13-519] for a fiscal year by up to an additional one percent upon the affirmative vote of at least seventy-five percent of the governing body;

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of
Scotts Bluff County, Nebraska, that the budgeted restricted funds for Fiscal Year 2021 – 2022 plus allowable growth plus the base limitation established under neb. Rev. Stat. 77-3446 may be exceeded by an additional one percent (1% as provided by Neb. Rev. Stat. 13-519(2), as amended by LB382 (2017)).

DATED this 30th day of August, 2021, at the Administration Building, Gering,
Nebraska, Scotts Bluff County, Nebraska.

SCOTTS BLUFF COUNTY
BOARD OF COMMISSIONERS


Ken Meyer

Russ Reisig

Mark Reichert


Mark Harris

Charlie Knapper



ATTEST:


Kelly Sides, County Clerk

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2020 THROUGH JUNE 30, 2021

SCOTTS BLUFF COUNTY COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
City of Scottsbluff & City of Gering	7/1/2014 - current	to fund Ambulance Service	\$ 43,500.00
Cities of Scottsbluff, Gering, Terrytown, Mitchell & Minatare, Villages of Morrill, Lyman, Henry, McGrew & Melbeta	10/1/1997 - current	To provide communication service & E911 services to all cities & villages. To allow all to participate in funding equipment purchases.	\$ 44,500.00
The University of Nebraska & Morrill County	effective 10/1/1990; amended 10/1/97	To Provide Extension Services to Scotts Bluff and Morrill Counties	\$ 183,146.18
The couties of Sioux, Dawes, Sheridan, Box Butte, Morrill, Garden, Kimball, Banner & Deuel	effective 7/10/1973	Support the Regional Office of Human Development for the purpose of providing services for the developmentally disableds	\$ 177,059.00
State of Nebraska Probation Adminstration	N/A - state Statute	County Probation Building provides space for District #12 Probation offices, office equipment and services	\$ 59,934.00
Banner, Kimball, Box Butte, Morrill, Cheyenne, Dawes, Sioux and Garden counties	N/A -	Aging Office of Western Nebraska	\$ 16,676.00
All Nebraska Counties that are members of NIRMA	Ongoing Membership since 1985	Property, casualty, Workers Compensation & Employment Practices coverage	\$ 529,837.00
NE counties of Banner, Box Butte, Kimball, Dawes, Cheyenne, Deuel, Morrill, Sheridan, Garden & Sioux	effective 6/1/1984	To form the Panhandle Area Development District (PADD) for the purpose of providing economic development	\$ 6,301.49
Banner County, Cities of Scottsbluff, Gering, Terrytown. Amended to include Mitchell, Minatare, Morrill	Effective 2/1/2008, amended 6/2020	To provide optimum emergency management through Region 22 Emergency Management agreement	\$ 14,875.00
Banner, Box Butte, Cheyenne, Dawes, Deuel, Garden, Grant, Kimball, Morrill, Sheridan & Sioux Cty	Effective 10/17/16	Established to serve the Nebraska Panhandle as part of the Panhandle Public Health District, County Health Nurses	\$ 200,000.00
All Scotts Bluff County entities	Eff - 10/1/1990; Amended 10/1/97 to indefinite	To establish a Central Communications Center, 911 Center	\$ 1,294,026.00
City of Scottsbluff, City of Gering, City of Terrytown	10/1/2020 to 9/30/2021	Stream Guage - North Platte River, shared cost to maintain	\$ 525.00
Cities of Gering, Mitchell, Morrill, Bayard, Minatare, Terrytown, Villages of Morrill, Melbeta	Indefinite	Economic development agency formed to support activities that will create jobs and bring investment to western Nebraska	\$ 25,000.00

Total Amount used as Lid Exemption

\$ 2,595,379.67

Budgeted Inter-fund Transfers 2021-2022

FUND	Budgeted	FUND	Actual	Amount	Transfers -
Transfers From	Amount	Transfers To	Trans. to Date	to Trans.	Purpose, Cause or Remarks
Keno Lottery Fund	\$25,000.00	General Fund		\$25,000.00	Economic development
Keno Lottery Fund	\$30,000.00	General fund		\$30,000.00	Animal control contract
Keno Lottery Fund	\$10,719.76	General fund		\$10,719.76	Mental Health Board
Keno Lottery Fund	\$32,000.00	General Fund		\$32,000.00	Office of Human Development
Keno Lottery Fund	\$16,676.00	General Fund		\$16,676.00	Area Agency on Aging
Keno Lottery Fund	\$177,059.00	General fund		\$177,059.00	Mental Health Service Act
Keno Lottery Fund	\$5,500.00	General Fund		\$5,500.00	Psychiatric Services
Keno Lottery Fund	\$5,491.50	General Fund		\$5,491.50	Monument Prevention Coalition
Keno Lottery Fund	\$0.00	General Fund		\$0.00	Court appointed attorneys
Keno Lottery Fund	\$43,500.00	General Fund		\$43,500.00	County Ambulance Service
Keno Lottery Fund	\$6,301.49	General Fund		\$6,301.49	Panhandle Area Development District
Keno Lottery Fund	\$0.00	General Fund		\$0.00	Budget Assistance
Keno Lottery Fund	\$20,000.00	Health Dept.		\$20,000.00	Nurses contract
Keno Lottery Fund	\$44,500.00	E911 Emergency Mgt Fund		\$44,500.00	County's share of inter-local agreement
Keno Lottery Fund	\$166,466.12	County Health		\$166,466.12	Help with Community Health Promotion
Keno Lottery Fund	\$39,768.03	County Relief/Medical		\$39,768.03	Help with Community Poor
S/T Keno Lottery Fund	\$622,981.90		\$0.00	\$622,981.90	
Inheritance Tax Fund	\$465,000.00	General Fund		\$465,000.00	To help relieve property tax-asking
General Fund	\$1,016,860.00	Road/Bridge		\$1,016,860.00	To help with tax levy
Flood Control Fund	\$25,000.00	Scottsbluff Drain Sinking Fund		\$25,000.00	To sinking fund
Capital Improvement	\$1,369,729.62	Inheritance Tax Fund		\$1,369,729.62	To Inheritance - COVID dollars
Visitor Improvement	\$0.00	Visitor Promotional		\$0.00	Additional amount to fund operations
E-911 Wireless Fund	\$67,955.03	E-911 Wireless Holding Fund		\$67,955.03	To holding Fund
Special Projects Fund	\$0.00	Wing Fund		\$0.00	Move funds to accurate account
Inheritance Tax Fund	\$100,000.00	Communication Center		\$100,000.00	To help with Comm Ctr Expenses
Inheritance Tax Fund	\$200,000.00	Capital Improvement Fund		\$200,000.00	Possible repay expenses
General Fund	\$8,000.00	State Institution Fund		\$8,000.00	To help maintain Fund
General Fund	\$1,000.00	Veterans Aid Fund		\$1,000.00	To help serve Veterans Needs
General Fund	\$0.00	Road & Bridge Fund		\$0.00	Operating
General Fund	\$82,690.14	Noxious Weed Control Fund		\$82,690.14	Operating
Road & Bridge Buy-Back Fund	\$121,420.00	Bond Fund		\$121,420.00	Highway Bond Payment
Totals	\$4,080,636.69		\$0.00	\$4,080,636.69	

Budgeted Inter-fund Transfers 2020-2021

FUND	Budgeted	FUND	Actual	Amount	Transfers -
Transfers From	Amount	Transfers To	Trans. to Date	to Trans.	Purpose, Cause or Remarks
Keno Lottery Fund	\$25,000.00	General Fund		\$25,000.00	Economic development
Keno Lottery Fund	\$30,000.00	General fund		\$30,000.00	Animal control contract
Keno Lottery Fund	\$30,000.00	General fund		\$30,000.00	Mental Health Board
Keno Lottery Fund	\$31,207.50	General Fund		\$31,207.50	Office of Human Development
Keno Lottery Fund	\$16,676.00	General Fund		\$16,676.00	Area Agency on Aging
Keno Lottery Fund	\$160,698.00	General fund		\$160,698.00	Mental Health Service Act
Keno Lottery Fund	\$5,500.00	General Fund		\$5,500.00	Psychiatric Services
Keno Lottery Fund	\$6,595.00	General Fund		\$6,595.00	Monument Prevention Coalition
Keno Lottery Fund	\$78,450.20	General Fund		\$78,450.20	Court appointed attorneys
Keno Lottery Fund	\$43,500.00	General Fund		\$43,500.00	County Ambulance Service
Keno Lottery Fund	\$6,301.49	General Fund		\$6,301.49	Panhandle Area Development District
Keno Lottery Fund	\$0.00	General Fund		\$0.00	Budget Assistance
Keno Lottery Fund	\$20,000.00	Health Dept.	\$20,000.00	\$0.00	Nurses contract
Keno Lottery Fund	\$44,500.00	E911 Emergency Mgt Fund	\$44,550.00	(\$50.00)	County's share of inter-local agreement
Keno Lottery Fund	\$216,297.59	County Health	\$275,000.00	(\$58,702.41)	Help with Community Health Promotion
Keno Lottery Fund	\$42,667.83	County Relief/Medical	\$40,000.00	\$2,667.83	Help with Community Poor
S/T Keno Lottery Fund	\$757,393.61		\$379,550.00	\$377,843.61	
Inheritance Tax Fund	\$800,000.00	General Fund	\$900,000.00	(\$100,000.00)	To help relieve property tax-asking
Capital Improvement	\$544,000.00	Road/Bridge	\$532,000.00	\$12,000.00	To help with tax levy
Flood Control Fund	\$25,000.00	Scottsbluff Drain Sinking Fund	\$25,000.00	\$0.00	To sinking fund
Visitor Improvement	\$125,000.00	Visitor Promotional	\$125,000.00	\$0.00	Additional amount to fund operations
E-911 Wireless Fund	\$67,955.03	E-911 Wireless Holding Fund	\$50,000.00	\$17,955.03	To holding Fund
Special Projects Fund	\$6,558.94	Wing Fund	\$6,461.91	\$97.03	Move funds to accurate account
Inheritance Tax Fund	\$90,000.00	Communication Center	\$160,000.00	(\$70,000.00)	To help with Comm Ctr Expenses
Comm Center		E911 Wireless Fund - 2913	\$1,393.37	(\$1,393.37)	Reimburse 2913 for audited expenses
Inheritance Tax Fund	\$200,000.00	Capital Improvement Fund	\$0.00	\$200,000.00	Possible repay expenses
General Fund	\$4,000.00	State Institution Fund	\$4,000.00	\$0.00	To help maintain Fund
General Fund	\$3,000.00	Veterans Aid Fund	\$2,000.00	\$1,000.00	To help serve Veterans Needs
General Fund	\$659,577.69	Road & Bridge Fund	\$659,577.69	\$0.00	Operating
General Fund	\$84,926.22	Noxious Weed Control Fund	\$84,926.22	\$0.00	Operating
Road & Bridge Buy-Back Fund	\$141,213.32	Bond Fund	\$141,413.32	(\$200.00)	Highway Bond Payment
Totals	\$3,508,624.81		\$3,071,322.51	\$437,302.30	