

**2023-2024
STATE OF NEBRASKA
COUNTY BUDGET FORM**

TO THE COUNTY BOARD AND COUNTY CLERK OF

SCOTTS BLUFF COUNTY

This budget is for the Period JULY 1, 2023 through JUNE 30, 2024

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 9-30-2023
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		12,553,815.77	12,553,815.77
Bond Fund	970,503.58		970,503.58
			-
			-
			-
			-
			-
			-
			-
			-
Total All Funds	970,503.58	12,553,815.77	13,524,319.35

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, 2022 through June 30, 2023?	
<input checked="" type="checkbox"/> XX YES	<input type="checkbox"/> 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 reporting period of July 1, 2022 through June 30, 2023?	
<input checked="" type="checkbox"/> XX YES	<input type="checkbox"/> NO
If YES, please submit Trade Name Report by September 30th	

Total Certified Valuation \$ 3,612,184,359 <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>	
Outstanding Bonded Indebtedness as of July 1, 2023	
Principal	11,230,000.00
Interest	1,051,245.00
Total Bonded Indebtedness	12,281,245.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME

Scotts Bluff County

ADDRESS

1825 10th Street

CITY & ZIP CODE

Gering NE 69341

TELEPHONE

(308) 436-6600

WEBSITE

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) 436-6600

(308) 436-6726

EMAIL ADDRESS

ken.meyer2@scottsbluffcountyne.gov

kelly.sides@scottsbluffcountyne.gov

lisa.rien@scottsbluffcountyne.gov

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

☐

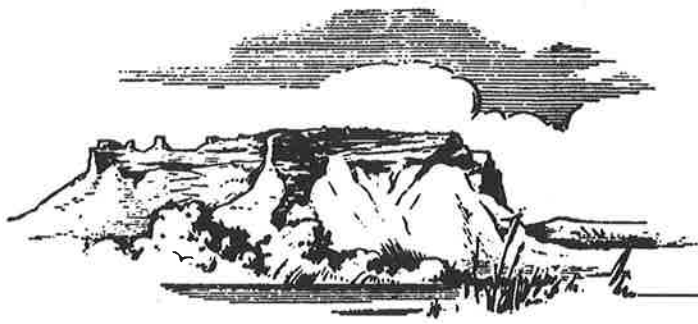
Board Chairperson

☐

Clerk / Treasurer / Superintendent / Other

☒

Preparer



Scotts Bluff County Commissioners

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

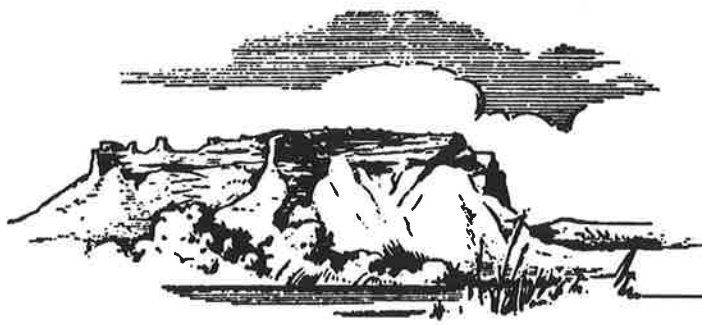
(308) 436-6600

2023-2024 Budget Message

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 \$3,612,184,359 this year. This is an increase of \$353,536,442 or 10.849% compared to last year's increase of \$113,634,660 or 3.613%. Total property tax asking for fiscal year 2023-2024 is \$13,524,319, which is a \$336,295 increase from last year. With the valuation increase, if we would have spent to the 2023 levy, .404710, our tax ask would be \$14,618,871. Additionally, comparing to the 2022 levy, .412914, tax ask would be \$14,915,215. Scotts Bluff County intends to reduce our portion of tax levy to .374410.

Personnel costs are the County's biggest expense. Some County Departments have decreased personnel expenses by streamlining processes and job absorption. Consequently, 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. Scotts Bluff County initiated a Wage Survey in 2022 to evaluate and compare our non-union salaries to counties across the state, similar in services. As expected, the results showed Scotts Bluff County salaries were outdated, requiring wage updates and salary scale repositioning. Conversely, our benefits were found to be comparable. Sheriff's Union completed Union negotiations in July 2023. To be considered comparable to other law enforcement agencies in our county and across the state, significant wage increases were necessary. Retention in law enforcement is problematic. Scotts Bluff County is fortunate to be fully staffed in the Sheriff's Department. Communications Union discussions are centering on comparability wage studies. With the economic times and competition for job applicants, our county needs to retain the current staff. 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 are at a manageable level, allowing us the opportunity to build a decent claim reserve. We intend to present a second insurance option for those employees who struggle to meet the high deductible.

LEVY: The levy request for Scotts Bluff County is .374410 compared to .429314 in 2021, and .412914 in 2022, and .404710 last year. Levies continue to be allocated to the rural fire districts, cemetery districts, drainage districts, agricultural society and the airport authority, as presented, in amounts similar to last year. Scotts Bluff County will carry-forward \$1,257,784, compared to \$1,419,183 last year, in unused Restricted Funds authority to next year. This could be useful to us if special needs present 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.



Scotts Bluff County Commissioners

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

(308) 436-6600

INHERITANCE FUND: For fiscal year 2023-2024, Scotts Bluff County has budgeted to use \$733,243 of inheritance tax revenue to lower tax asking in the General Fund and \$200,000 to the Communications Fund. Barring any additional legislative changes, Scotts Bluff County hopes this revenue stream continues. Inheritance tax received in 2022-2023 was \$856,479, compared to \$827,440 in 2021-2022.

KENO: Proceeds of \$750,000 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, Road department and Public Assistance Fund. Additional funds can be used to support community projects along with off-setting contributions to local non-profit agencies.

BUILDING: Work is progressing to place an Emergency Generator on the 10th street campus, necessary to maintain emergency power for the Court House and Administration Buildings in the event of a short or long-term power outage. HVAC upgrades are also in process to improve air quality in the Court House and Administration Buildings. ARPA Funds are supporting these projects.

The County receives rental revenue from the Keno operator for the use of The Front-side Grill & Bar housing the County's Main Keno Live Ball operation.

The DHHS Building, 1600 10th Street, Gering was sold in 2022-2023.

BOND: The outstanding bond amount is \$11,230,000 of this amount \$9,935,000 pertains to the Detention Center Building and \$1,295,000 for the Sugar Factory Road project from 2015. All bonds have been re-financed in the last three years. We continue to use Highway Buy-back monies to make the Highway Allocation bond payment. Bond payments due in 2023-2024 total \$1,220,223.

ROAD and BRIDGE: The Roads Department one-and-six year plans were presented to the County Board September 18, 2023. Upcoming projects include repair or replacement of six bridges, including the Broadway-10th Street bridge over the North Platte River. ARPA funds will be used for this project. Six roadway projects are planned, including significant work on Highland Road, and chip seal projects on Stegall, Cook Oil, Sunflower and Swedell Roads. Scotts Bluff County will be participating in a Statewide Stop Sign upgrade program, through a grant from the Nebraska Department of Transportation.



Scotts Bluff County Commissioners

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

(308) 436-6600

DETENTION CENTER: 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. Employee turnover has reduced significantly. ARPA funds were utilized to install an updated security system with all new cameras and control system this year. This necessary upgrade replaced analog technology with wiring concerns that could have prompted a threat to the safety and security of staff and detainees.

Contracts for Federal, State and Local detainees were updated during the 2022-2023 fiscal year.

COMMUNICATIONS: Integration to State-Wide Radio was completed in the 2022-2023 fiscal year. This is a monumental upgrade to our Communications system and affects every emergency agency in the county and beyond. Box Butte County has contracted communications services with our Scotts Bluff County Communications Center, and we anticipate requests to serve other agencies in the panhandle of Western Nebraska.

Fiscal Year 2023-2024 will be an interesting year. Scotts Bluff County is formulating the best uses of the American Rescue Plan funds granted by the federal government. This is a special opportunity to support projects that would have been challenging and possibly undoable without access to these funds.

Scotts Bluff County ARPA Mission Statement - *It is the goal of Scotts Bluff County to use the American Relief Plan Act Funding to serve the Taxpayers of Scotts Bluff County. By completing large projects with the use of these funds, the County will fiscally save future taxpayer dollars. Community Betterment is our Goal!!*

Thank you again to all the fiscally responsible and hard-working employees of Scotts Bluff County for your help in preparing this budget.

The Scotts Bluff County Board of Commissioners

Petty Cash	Commissioner	
	Balance 6/30/23	Approved Balance
County Clerk	620.70	2,000.00
Register of Deeds	126.42	300.00
Register of Deeds	300.00	300.00
Sheriff's Office	335.09	400.00
Sheriff's Office - Imprest	6,954.02	4,000.00
County Court	400.00	400.00
Clerk/District Court	100.00	200.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provide that the Governing Body of SCOTTS BLUFF 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 resolves that:

1. The 2023-2024 property tax request be set at:

General Fund	\$	12,553,815.77
Bond Fund	\$	970,503.58
0	\$	-
0	\$	-

2. The total assessed value of property differs from last year's total assessed value by 10.85 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 0.365098 per \$100 of assessed value.
4. SCOTTS BLUFF County proposes to adopt a property tax request that will cause its tax rate to be 0.374408 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 will increase (or decrease) last year's budget by 3.32 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

Motion by Reisig, seconded by Blue to adopt Resolution # _____.

Voting yes were:

Russ Reisig
Mike Blue
Mark Harris
Ken Meyer

Voting no were:

Charlie Knapper

Dated this 25th day of September, 2023

SCOTTS BLUFF COUNTY
RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2023, to June 30, 2024, prepared by the Budget Making Authority, was transmitted to the County Board on the 25th day of September, 2023.

NOW, THEREFORE, BE IT RESOLVED, by the Board of COMMISSIONERS of Scotts Bluff County, Nebraska as follows:

SECTION 1. That the budget for the Fiscal Year July 1, 2023, to June 30, 2024, 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, 2023, and ending June 30, 2024.

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 25th DAY OF SEPTEMBER, 2023.

COUNTY BOARD

Ken Meyer, Board Chairman, District IV

Russell Reisig, District II

Mike Blue, District I

Charlie Knapper, District III

Mark Harris, District V





PO Box 1709
Scottsbluff, NE 69363

AFFIDAVIT OF PUBLICATION

State of Nebraska
County of Scotts Bluff } ss.

I, (the undersigned) do solemnly swear that I am an employee of the Star-Herald, a legal newspaper of general circulation, published on Tuesday, Thursday and Saturday, 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:

**Attach Print
Proof Here**

09/21/2023



Subscribed in my presence and sworn
before me this 21st day of September, 2023



Notary Public



Printer's Fee: \$480.00

Customer Number: 1040777

Order Number: 384591

BOOBY'S BLUE COUNTY COUNTY, NEBRASKA

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given in accordance with the provisions of State Statute 13-501 that the governing body will meet on or before 25 days of September, 2012 at 10:00 pm (or close) at the BOOBY'S BLUE COUNTY COURTHOUSE for the purpose of receiving, considering, approving or disapproving the budget requests relating to the following proposed budget. The budget details is available at the office of the Clerk during regular business hours.

Function	2011-2012 (\$)	2012-2013 (\$)	Proposed Budget of 2012-2013 (\$)	Necessity Cost Priority	Total Available Proposed Budget Property Taxes	Total Personnel and Real Property Tax Requirements
General	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Police & Sheriff	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Public Works	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Health Services	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Library	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Public Safety	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Public Works	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Health Services	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Library	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Public Safety	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Public Works	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Health Services	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Library	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Public Safety	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Public Works	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Health Services	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Library	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Public Safety	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Public Works	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Health Services	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Library	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Public Safety	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Public Works	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Health Services	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Library	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Public Safety	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Public Works	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Health Services	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Library	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Public Safety	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Public Works	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Health Services	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Library	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Public Safety	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Public Works	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.89
Health Services	1,234,567.89	1,234,567.89	1,234,567.89	1	1,234,567.89	1,234,567.

SCOTTS BLUFF 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 25 day of September, 2023 at 12:00 pm o'clock, P.M., at GERING NEBRASKA 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	Actual Disbursements	Proposed Budget of Disbursements	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 12,774,319.43	\$ 11,370,692.57	\$ 13,787,686.27	\$ 2,860,000.00	\$ 16,647,686.27	\$ 12,553,815.77
Road & Bridge	\$ 4,435,065.17	\$ 5,239,584.57	\$ 7,720,045.60		\$ 7,720,045.60	\$ -
Highway/Bridge Buy Back	\$ 121,616.25	\$ 128,751.82	\$ 1,349,316.71		\$ 1,349,316.71	\$ -
Road Bridge Const	\$ -	\$ -	\$ 6,387.39		\$ 6,387.39	\$ -
Inheritance Tax Holding Fund	\$ 45,000.00	\$ -	\$ 90,207.34		\$ 90,207.34	
Visitor Promotion Fund	\$ 305,745.83	\$ 332,484.54	\$ 455,914.73		\$ 455,914.73	
Visitor Improvement Fund	\$ 40,000.00	\$ 172,000.00	\$ 696,688.28		\$ 696,688.28	
Preservation & Modernization	\$ 16,098.15	\$ 27,899.48	\$ 110,790.25		\$ 110,790.25	
Self-Funded Insurance	\$ 2,985,321.93	\$ 914,813.27	\$ 929,000.00		\$ 929,000.00	
General Assistance	\$ 44,516.87	\$ 57,296.86	\$ 74,904.60		\$ 74,904.60	
State Institutions	\$ 8,745.00	\$ 8,760.00	\$ 13,888.04		\$ 13,888.04	
Veteran's Fund	\$ 2,809.58	\$ 4,387.31	\$ 5,919.00		\$ 5,919.00	
Handy-Bus - 2200	\$ -	\$ 1,173,871.53	\$ 1,864,136.00		\$ 1,864,136.00	
Stop Program-City Attorney	\$ -	\$ 2,049.00	\$ 9,359.09		\$ 9,359.09	
WING-Drug Fund	\$ 18,346.40	\$ 97,751.34	\$ 154,426.50		\$ 154,426.50	
Drug Court Fund	\$ 787.99	\$ 849.54	\$ 5,987.73		\$ 5,987.73	
Federal Forfeiture Fund	\$ 14,000.00	\$ -	\$ 27,118.25		\$ 27,118.25	
Special Projects Fund	\$ 109,775.12	\$ 115,247.95	\$ 218,103.81		\$ 218,103.81	
Community Juvenile Aid	\$ 130,649.68	\$ 100,085.65	\$ 127,957.79		\$ 127,957.79	
HIDTA Fund	\$ 37,395.88	\$ 129,009.67	\$ 68,791.46		\$ 68,791.46	
Homeland Security Fund	\$ 374,212.58	\$ 102,240.26	\$ 876,099.92		\$ 876,099.92	
VOCA Grant	\$ -	\$ 45,663.94	\$ -		\$ -	
ARPA	\$ 140,269.93	\$ 945,186.35	\$ 5,832,922.72		\$ 5,832,922.72	
Interheritance Tax Fund	\$ 1,678,729.62	\$ 1,825.46	\$ 10,000.00		\$ 10,000.00	
Keno Lottery Fund	\$ 525,202.57	\$ 256,541.28	\$ 451,740.33		\$ 451,740.33	
County Health Fund	\$ 278,844.66	\$ 282,779.00	\$ 132,779.83		\$ 132,779.83	
E-911 Emer Mgmt-Interlocal	\$ 152,609.05	\$ 623,648.84	\$ 2,350,703.26		\$ 2,350,703.26	\$ -
E-911 Wireless Fund	\$ 97,991.28	\$ 50,452.04	\$ 41,553.86		\$ 41,553.86	\$ -
E-911 Wireless Holding	\$ 114,645.11	\$ 99,028.58	\$ 231,538.88		\$ 231,538.88	\$ -
Detention Center	\$ 6,222,847.34	\$ 6,953,420.14	\$ 7,720,308.03		\$ 7,720,308.03	\$ -
Bond Fund	\$ 1,411,295.75	\$ 1,216,699.25	\$ 1,221,722.50	\$ 500,000.00	\$ 1,721,722.50	\$ 970,503.58
Capital Improvement Fund	\$ 1,442,585.23	\$ 511,511.64	\$ 2,094,481.56		\$ 2,094,481.56	\$ -
Jail Remodel Bond Loan	\$ 6,187.00	\$ 60,940.00	\$ 4,884.07		\$ 4,884.07	\$ -
Flood Control Fund	\$ 40,670.76	\$ 18,127.50	\$ 98,445.00		\$ 98,445.00	\$ -
Scottsbluff Drain Sinking	\$ -	\$ -	\$ 412,710.13		\$ 412,710.13	\$ -
Noxious Weed Control	\$ 154,135.98	\$ 156,371.29	\$ 185,310.50		\$ 185,310.50	\$ -
Central Communications	\$ 1,205,718.82	\$ 1,589,683.32	\$ 1,711,127.00		\$ 1,711,127.00	\$ -
Local Assistance	\$ -	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	
Opioid Recovery Fund	\$ -	\$ -	\$ 91,038.80		\$ 91,038.80	
TOTALS	\$ 34,936,138.96	\$ 32,789,653.99	\$ 51,092,956.43	\$ 3,360,000.00	\$ 54,452,956.43	\$ 13,524,319.35

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 970,503.58	\$ 12,553,815.77	\$ 13,524,319.35

Unused Budget Authority created for next year \$ 1,257,784.14

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 25 day of September;

	2022	2023	Change
Operating Budget	60,739,962.15	51,092,956.43	-16%
Property Tax Request	\$ 13,188,024.85	\$ 13,524,319.35	3%
Valuation	3,258,647,917	3,612,184,359	11%
Tax Rate	0.404708	0.374408	-7%
Tax Rate if Prior Tax Request was at Current Valuation	0.365098		

SCOTTS BLUFF COUNTY

SUMMARY OF ALL FUNDS

	Actual 2021-2022 (Column 1)	Actual 2022-2023 (Column 2)	Proposed 2023-2024 (Column 3)	Adopted 2023-2024 (Column 4)
Disbursements and Transfers:				
Operating	26,784,160.86	30,571,722.18	37,853,485.06	37,139,922.63
Capital Outlay	2,080,008.36	3,940,176.26	17,159,587.59	15,875,051.40
Debt Service	1,411,295.75	1,216,699.25	1,221,722.50	1,221,722.50
Transfers Out <i>(Must agree to Transfers In Below)</i>	4,678,409.78	6,109,309.41	9,841,765.78	8,194,078.59
Total Disbursements and Transfers	34,953,874.75	41,837,907.10	66,076,560.93	62,430,775.12
Balance, Receipts and Transfers:				
Net Fund Balance (Note 1)	16,196,717.92	17,545,954.76	19,450,461.09	19,450,461.09
Intergovernmental Federal	1,290,106.62	5,006,791.94	2,588,997.01	2,588,997.01
Intergovernmental State	5,393,648.69	8,350,272.06	9,384,994.63	9,384,994.63
Intergovernmental Local	12,863,482.18	12,150,073.21	12,809,408.10	12,809,408.10
Personal and Real Property Taxes	12,077,464.32	12,125,966.81	18,416,581.50	16,418,482.88
Transfers In <i>(Must agree to Transfers Out Above)</i>	4,678,409.78	6,109,309.41	9,841,765.78	8,194,078.59
Total Resources Available	52,499,829.51	61,288,368.19	72,492,208.11	68,846,422.30
Balance Forward/Cash Reserve	17,545,954.76	19,450,461.09	6,415,647.18	6,415,647.18
Cash Reserve Percentage				17%

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
Schedule of Budgeted Disbursements
For the Year Ended June 30, 2024

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	10,734,853.46	8,116,148.20		6,884,833.89	25,735,835.55
Public Safety - Law Enforcement	14,461,082.13	347,897.55	1,097,462.50	-	15,906,442.18
Public Safety - Other	2,344,170.57	2,981,477.35		35,000.00	5,360,647.92
Public Works - Highways & Roads	6,698,667.80	4,272,763.80	124,260.00	674,418.00	11,770,109.60
Public Works - Other	1,028,612.36	1,000.00			1,029,612.36
Public Health & Social Services	425,957.47	3,000.00			428,957.47
Culture and Recreation	1,147,603.01	-			1,147,603.01
Community Development					-
Miscellaneous					-
Business-type Activities:					
Airport					-
Nursing Home					-
Hospital					-
Historical Society					-
Solid Waste					-
Museum					-
Other	298,975.83	152,764.50		599,826.70	1,051,567.03
Total Disbursements & Transfers	37,139,922.63	15,875,051.40	1,221,722.50	8,194,078.59	62,430,775.12

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 TREASURER SUMMARY OF UNCOLLECTED TAXES

<u>Tax Year</u>	<u>Amount</u>
2022	<u>\$ 24,538,034.15</u>
2021	<u>\$ 92,626.32</u>
2020	<u>\$ 12,076.65</u>

SCOTTS BLUFF COUNTY

2023-2024 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 13,188,024.85
(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

$$\frac{16,622,590}{2023 \text{ Real Growth Value per Assessor}} \div \frac{3,023,778,855}{\text{Prior Year Total Real Property Valuation per Assessor}} = 0.55 \% (3)$$

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

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.55 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 336,294.63

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 13,524,319.48

ACTUAL PROPERTY TAX REQUEST

2023-2024 ACTUAL Total Property Tax Request (7) \$ 13,524,319.35
(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 provide your information to the County Assessor 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.

SCOTTS BLUFF COUNTY
2023-2024 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	13,524,319.35
Motor Vehicle Pro-Rate	(2)	\$	45,930.87
In-Lieu of Tax Payments	(3)	\$	246,385.76
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))		\$	-
LESS: Amount Spent During 2022-2023	(5)	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	(6)	\$	-
Amount to be included as Restricted Funds (<u>Cannot Be A Negative Number</u>)	(7)	\$	-
Motor Vehicle Tax	(8)	\$	1,295,916.92
Local Option Sales Tax	(9)	\$	-
Transfers of Surplus Fees	(10)	\$	-
Excess Tax Collections Returned to County (Statute 77-1776)	(11)	\$	-
Insurance Premium Tax	(12)	\$	121,463.45
Nameplate Capacity Tax	(13)	\$	91.91
Motor Vehicle Fee	(14)	\$	231,017.51
Reimbursement of Indigent Defense Services	(15)	\$	-
License or Occupation Tax (Statute 77-27,223)	(16)	\$	400.00
TOTAL RESTRICTED FUNDS (A)	(17)	\$	15,465,525.77

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	-	(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).		\$	-	(19)
Allowable Capital Improvements	(20)	\$	-	
Bonded Indebtedness	(21)	\$	970,503.58	
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)	\$	2,970,503.58	

TOTAL RESTRICTED FUNDS

For Lid Computation

(To Line 11 of the Lid Computation Form)

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

(30) \$ **12,495,022.19**

Amount Budgeted

\$

SCOTTS BLUFF COUNTY

LID COMPUTATION FORM FOR FISCAL YEAR 2023-2024

PRIOR YEAR RESTRICTED FUNDS AUTHORITY

Prior Restricted Funds from Line (10) of last year's Lid Form \$ 13,417,372.03
(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) \$ 13,417,372.03
(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)

2023 Value Attributable / _____ = _____ %
to Growth 2022 Valuation Multiply times
per Assessor 100 To get %

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

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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

Please Attach Ballot Sample and Election Results

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

Allowable Dollar Amount of Increase to Restricted Funds = Line (3) x Line (8) \$ 335,434.30
(9)

Total Restricted Funds Authority = Line (3) + Line (9) \$ 13,752,806.33
(10)

Less: Restricted Funds from Lid Supporting Schedule \$ 12,495,022.19
(11)

Total Unused Restricted Funds Authority = Line (10) - Line (11) \$ 1,257,784.14
(12)

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

SCOTTS BLUFF 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	12,553,815.77	970,503.58	3,612,184,359	0.347541	0.026867
Ag. Society	228,651.00	92,833.00	3,612,184,359	0.006330	0.002570
Historical Society	-	-	-	0.000000	0.000000
Airport Authority	1,264,264.00	298,728.00	3,612,184,359	0.035000	0.008270
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.388871	

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	2,000,000 0.055368
Other entities property taxes designated for interlocal agreements	- 0.000000

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

Levy Limit Analysis

Countywide General Levy (Line 13)	0.388871
Fire District - Largest General Levy Authority granted by County Board	0.040000
Township - Largest General Levy Authority granted by County Board	0.000000
Cemetery District - Largest General Levy Authority granted by County Board	0.009350
Irrigation District - Largest General Levy Authority granted by County Board	0.000000
Drainage District - Largest General Levy Authority granted by County Board	0.014270
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	0.452491 (2)

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023
SCOTTS BLUFF 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.	\$ 75,023.33
The University of Nebraska & Morrill County	effective 10/1/1990; amended 10/1/97	To Provide Extension Services to Scotts Bluff and Morrill Counties	\$ 185,690.00
The counties 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 disabled	\$ 183,711.00
State of Nebraska Probation Administration	N/A - state Statute	County Probation Building provides space for District #12 Probation offices, office equipment and services	\$ 53,009.00
Banner, Kimball, Box Butte, Morrill, Cheyenne, Dawes, Sioux and Garden counties	N/A -	Aging Office of Western Nebraska	\$ 18,724.00
All Nebraska Counties that are members of NIRMA	Ongoing Membership since 1985	Property, casualty, Workers Compensation & Employment Practices coverage	\$ 723,359.00
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	\$ 7,271.44
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	\$ 21,398.57
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	\$ 70,853.00
All Scotts Bluff County entities	Eff - 10/1/1990; Amended 10/1/97 to indefinite	To establish a Central Communications Center, 911 Center serving cities/villages/county agencies and Box Butte County	\$ 1,711,127.00
City of Scottsbluff, City of Gering, City of Terrytown	10/1/2020 to 9/30/2021	Stream Gauge - 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	\$ 12,500.00
State of Nebraska Probation Administration	N/A - state Statute	District #10 Probation operation costs shared with panhandle counties	\$ 21,864.03
Pictometry	Agreement term: 2020-2023	Aerial Imagery of Scotts Bluff County, Shared with Cities for Mapping and GIS services	\$ 35,836.66

Total Amount used as Lid Exemption

\$ 3,164,392.03

Scotts Bluff County Public Transit - (dba: Tri-City Roadrunner)

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all counties and cities}

TAX YEAR 2023

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

SCOTTS BLUFF COUNTY COMMISSIONERS

TO: ADMINISTRATION BLDG
GERING, NE. 69341

TAXABLE VALUE LOCATED IN THE COUNTY OF: SCOTTS BLUFF

Name of Political Subdivision	Subdivision Type (County or City)	Value Attributable to Growth *	Total Taxable Value	Real Growth Value ^a	Prior Year Total Real Property Valuation	Real Growth Percentage ^b
COUNTY GENERAL	County-General	33,043,971	3,612,184,359	16,622,590	3,023,778,855	0.55

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

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

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

I MARK LOOSE, 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.


(signature of county assessor)

8-18-2023
(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.

COUNTY BUDGET DOCUMENT - FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023

Scotts Bluff County Fund 3400 - Bond Fund

SUPPORTING SCHEDULE - STATEMENT OF BONDED INDEBTEDNESS AND PAYMENT REQUIREMENTS

Scotts Bluff County

	PURPOSE OF BOND	DATE OF BOND	Final Bond Payment	AMOUNT OF BONDS ISSUED	AMOUNT 7/1/2023 OUTSTANDING	AMOUNT 7/1/2023 Outstanding w/interest	ENSUING YEAR AMOUNT DUE	
							INTEREST	PRINCIPAL
1	Jail GO Bonds Reissued 2015 Series 2020B - refinanced August 2020	8/12/2015	1/15/2031	\$3,805,000.00	\$2,820,000.00	\$2,976,142.50	\$31,290.00	\$350,000.00
2	Jail G.O. Bonds 2012 Reissued Series 2020A - refinanced March 2020	3/1/2020	1/15/2031	\$3,470,000.00	\$2,570,000.00	\$2,791,170.00	\$45,215.00	\$300,000.00
3	Highway Allocation Bond 2020B - refinanced April 2020, original 2015	4/1/2020	11/1/2034	\$1,580,000.00	\$1,295,000.00	\$1,462,350.00	\$23,760.00	\$100,000.00
4	Jail Limited tax Bond Series 2017 - refinance July 2022	7/1/2022	1/15/2037	\$4,545,000.00	\$4,545,000.00	\$5,051,582.50	\$94,957.50	\$275,000.00
Totals				\$13,400,000.00	\$11,230,000.00	\$12,281,245.00	\$195,222.50	\$1,025,000.00
							2023-2024 pymt	\$1,220,222.50

Page D-1

Lease - Purchase Agreement - NACO Leasing Corporation	Principal Amount	Interest Rate	Terms	Payment Frequency		Dates	Approximate Annual Pymt
Items: Excavator and Motor Grader Scotts Bluff County Road Fund - 300	434,058.28	0.95%	2/4/2021 - 1/15/2026	Semi-Annually		Jan 1 & July 15	89,051.28

Budgeted Inter-fund Transfers 2023-2024

FUND	Budgeted	FUND	22-23 Actual	Transfers -
Transfers From	Amount	Transfers To	Trans. to Date	Purpose, Cause or Remarks
Keno Lottery Fund	\$0.00	General Fund		Economic development
Keno Lottery Fund	\$37,379.72	General fund		Animal control contract
Keno Lottery Fund	\$0.00	General fund		Mental Health Board
Keno Lottery Fund	\$32,302.50	General Fund	\$0.00	Office of Human Development
Keno Lottery Fund	\$0.00	General Fund		Area Agency on Aging
Keno Lottery Fund	\$187,469.00	General fund		Mental Health Service Act
Keno Lottery Fund	\$0.00	General Fund		Psychiatric Services
Keno Lottery Fund	\$2,973.78	General Fund		Monument Prevention Coalition
Keno Lottery Fund	\$0.00	General Fund		Court appointed attorneys
Keno Lottery Fund	\$39,875.00	General Fund		County Ambulance Service
Keno Lottery Fund	\$0.00	General Fund		Panhandle Area Development District
Keno Lottery Fund	\$0.00	General Fund		Budget Assistance
Keno Lottery Fund	\$0.00	VOCA Grant	\$5,000.00	To support the VOCA fund
Keno Lottery Fund		TriCity Road		
Keno Lottery Fund	\$198,385.67	Road Department	\$0.00	Project - Roads
Keno Lottery Fund	\$75,023.33	E911 Emergency Mgt Fund	\$44,550.00	County's share of inter-local agreement
Keno Lottery Fund	\$0.00	County Health	\$350,000.00	Help with Community Health Promotion
Keno Lottery Fund	\$26,417.70	County Relief/Medical	\$94,557.20	Help with Community Poor
S/T Keno Lottery Fund	\$599,826.70		\$494,107.20	

Jail Building Project - 4700	\$0.00	ARPA - 2580	\$65,915.00	Paid from ARPA funds, should be paid from
Flood Control Fund - 4700	\$0.00	Drain Sinking Fund-4701	\$0.00	To sinking fund
Flood Control Fund - 4700	\$0.00	Drain Sinking Fund-4701	\$25,000.00	To sinking Fund - 4701
Draing Sinking Fund - 4701	\$25,000.00	Flood Fund - 4700	\$0.00	Return Transfer in June 2023
Capital Improvement	\$0.00	Inheritance Tax Fund		To Inheritance - COVID dollars
Capital Improvement	\$500,000.00	Road/Bridge Fund	\$0.00	To Support Large Project
Visitor Improvement	\$0.00	Visitor Promotional		Additional amount to fund operations
Homeland Security	\$0.00	Special Projects	\$5,965.00	deposited to wrong account
E-911 Wireless Fund - 2913	\$35,000.00	E-911 Wireless Holding Fund	\$16,702.11	To holding Fund - 2914
Special Projects Fund	\$0.00	Wing Fund		Move funds to accurate account
Self-Funded Insurance	\$130,000.00	General Fund	\$0.00	To help relieve property tax-asking
Inheritance Tax Fund	\$733,243.40	General Fund	\$500,000.00	To help relieve property tax-asking
Inheritance Tax Fund	\$200,000.00	Communication Center	\$200,000.00	To help with Comm Ctr Expenses
Inheritance Tax Fund	\$100,000.00	Capital Improvement Fund	\$500,000.00	Possible repay expenses
Tri-City Road Runner	\$25,258.00	General	\$16,860.00	Monthly Insurance Transfer
General Fund	\$8,000.00	State Institution Fund	\$8,000.00	To help maintain Fund
General Fund	\$2,903,377.30	SBCDC	\$1,503,420.90	To Fund Balance
General Fund	\$4,400.00	Veterans Aid Fund	\$2,000.00	To help serve Veterans Needs
General Fund	\$1,667,291.77	Road & Bridge Fund	\$1,470,686.25	To Support Road Budget
General Fund	\$856,665.41	Communications Center	\$788,322.13	To Support Comm Center
General Fund	\$101,283.04	Noxious Weed Control Fund	\$67,852.22	To Support Weed Center
General Fund	\$155,276.10	Tri-City Roadrunner - 2200	\$309,271.88	To Support Transit Bus
General Fund	\$25,296.87	Flood Control - 4700	\$17,778.58	To Support Flood Control
Road & Bridge Buy-Back Fund	\$124,160.00	Bond Fund	\$120,428.75	Highway Bond Payment
Totals	\$8,194,078.59		\$6,112,310.02	