





## *Scotts Bluff County Board of Commissioners*

1825 10<sup>th</sup> St.

Gering, Nebraska 69341

(308) 436-6600

### 2024-2025 Budget Message

The Scotts Bluff County Board of Commissioners remain committed to providing the best possible services in a fiscally conservative manner. Valuations for Scotts Bluff County increased to \$3,859,059,332 this year. This is an increase of \$246,874,973 or 6.835% compared to last year's increase of \$353,536,442 or 10.849%. Total property tax-asking for fiscal year 2024-2025 is \$14,178,695, which is a \$654,375 increase from last year. With the valuation increase, if we would have spent to the 2024 levy, .374409, our tax ask would be \$14,448,665. Additionally, comparing to the 2023 levy, .404710, tax ask would be \$15,617,999. Scotts Bluff County intends to reduce our tax levy to .367410.

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 population and services. Several positions required three-years to be brought to comparability. The last cycle was completed July 1, 2024. The Unions review wage statistics annually. Our benefits were found to be in-line with our comparison counties. Our law enforcement has maintained a low turnover rate, and the Detention Center and 911-Communications Center staff is stable. The county's health plan claims experience during 2023-2024 spiked with the plan absorbing more large benefit caseloads. The July 1<sup>st</sup> reinsurance review was challenging. We were able to keep our monthly fixed costs stable by increasing our out-of-pocket reinsurance deductible to \$80,000 from \$60,000. The deductible was last increased in 2017, when the plan faced a similar high-dollar claims cycle. We continue to hold a decent health claim reserve, but not as healthy as prior years. A second insurance option was offered to employees who struggle to meet the high deductible. This new plan offered a \$1,000 deductible and co-pays for primary care. The monthly employee paid premium was higher. Few employees found the new plan advantageous.

**LEVY:** The levy request for Scotts Bluff County is .367410 compared to .412914 in 2022, and .404710 in 2023, and .374409 last year. Levies continue to be shared with the rural fire districts, cemetery districts, drainage districts, agricultural society and the airport authority in amounts similar to last year. Scotts Bluff County will carry-forward \$902,192, compared to \$1,257,784 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 over \$2 million in Inter-local agreements that provide the opportunity to increase our levy limit by the 5-cents allowed.

**INHERITANCE FUND:** For fiscal year 2024-2025, Scotts Bluff County has budgeted to use \$725,773 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 2023-2024 was \$788,324, compared to \$856,479 in 2022-2023.

**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, Road department and Public Assistance Fund. Additional funds can be used to support community projects along with off-setting county's contributions to local non-profit agencies.

**BUILDING:** The Emergency Generator project on the 10<sup>th</sup> street campus is complete. This was a necessary investment to maintain emergency power for the Court House and Administration Buildings in the event of a short or long-term power outage. The HVAC upgrade project is also complete. This project improves air quality in the Court House and Administration Buildings. American Rescue Plan Act (ARPA) Funds supported these projects.

A fuel station for county vehicles was explored and determined to be a project that would provide cost savings for future years. Our county fuel station was completed as of July 2024, and is now operational.

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.

**BOND:** The outstanding bond amount is \$9,995,000 of this amount \$8,710,000 pertains to the Detention Center Building and \$1,285,000 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 fiscal year 2024-2025 total \$1,219,485.

**ROAD and BRIDGE:** The Roads Department one-and-six year plans were presented to the County Board September 16, 2024. Upcoming projects include repair or replacement of six bridges, including the Broadway-10<sup>th</sup> 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.

**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 last 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 2023-2024 fiscal year, along with a new food service contract and medical care contract that requires RN nursing support.

**COMMUNICATIONS:** Integration to State-Wide Radio was completed in the 2022-2023 fiscal year. This was 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 2024-2025 will be an interesting year. Scotts Bluff County is nearing the end of the American Rescue Plan funds granted by the federal government. This special opportunity allowed our county to complete 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*

<b>Petty Cash</b>	<b>Balance 6/30/24</b>	<b>Commissioner Approved Balance</b>
County Clerk	620.70	2,000.00
Register of Deeds	137.71	300.00
Register of Deeds	300.00	300.00
Sheriff's Office	260.00	400.00
Sheriff's Office - Imprest	6,904.18	4,000.00
County Court	400.00	400.00
Clerk/District Court	100.00	200.00

SCOTTS BLUFF COUNTY  
RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2024, to June 30, 2025, prepared by the Budget Making Authority, was transmitted to the County Board on the 26<sup>th</sup> day of September, 2024.

NOW, THEREFORE, BE IT RESOLVED, by the Board of (COMMISSIONERS or SUPERVISORS) of SCOTTS BLUFF County, Nebraska as follows:


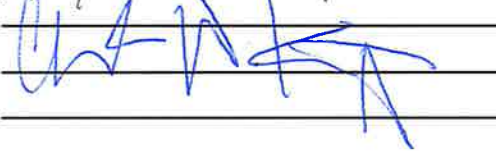
SECTION 1. That the budget for the Fiscal Year July 1, 2024, to June 30, 2025, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for SCOTTS BLUFF County for said fiscal year.

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, 2024, and ending June 30, 2025.

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 26<sup>th</sup> DAY OF September, 2024.

COUNTY BOARD
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**SCOTTS BLUFF COUNTY**  
**SUMMARY OF ALL FUNDS**

	Actual 2022-2023 (Column 1)	Actual 2023-2024 (Column 2)	Proposed 2024-2025 (Column 3)	Adopted 2024-2025 (Column 4)
<b>Disbursements and Transfers:</b>				
Operating	30,571,722.18	31,751,021.37	33,152,140.23	32,272,940.23
Capital Outlay	3,940,176.26	8,872,233.95	10,916,879.77	10,443,379.00
Debt Service	1,216,699.25	1,221,822.50	1,469,485.00	1,469,485.00
Transfers Out <i>(Must agree to Transfers In Below)</i>	6,109,309.41	7,515,959.00	8,299,382.69	9,331,689.90
Total Disbursements and Transfers	41,837,907.10	49,361,036.82	53,837,887.69	53,517,494.13
<b>Balance, Receipts and Transfers:</b>				
Net Fund Balance <b>(Note 1)</b>	17,545,954.76	19,450,461.09	14,027,344.04	14,027,344.04
Intergovernmental Federal	5,006,791.94	1,975,528.82	3,458,343.69	3,458,343.69
Intergovernmental State	8,350,272.06	6,315,117.31	5,505,855.69	6,497,338.92
Intergovernmental Local	12,150,073.21	16,083,167.06	15,900,825.19	16,050,825.00
Personal and Real Property Taxes	12,125,966.81	12,048,147.58	8,299,382.69	14,178,695.00
Transfers In <i>(Must agree to Transfers Out Above)</i>	6,109,309.41	7,515,959.00	8,299,382.69	9,331,689.90
Total Resources Available	61,288,368.19	63,388,380.86	55,491,133.99	63,544,236.55
Balance Forward/Cash Reserve	19,450,461.09	14,027,344.04	1,653,246.30	10,026,742.42
Cash Reserve Percentage				30%

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.

# 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	308-436-6726
WEBSITE	www.scottsbluffcountyne.gov

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Mark Harris	Kelly Sides	Lisa Rien
TITLE /FIRM NAME	Chairperson	County Clerk	Management Accountant
TELEPHONE		308-436-6600	308-436-6726
EMAIL ADDRESS	mark.harris@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.

<input type="checkbox"/>	Board Chairperson
<input type="checkbox"/>	Clerk / Treasurer / Superintendent / Other
<input checked="" type="checkbox"/>	Preparer

# SCOTTS BLUFF COUNTY

## 2024-2025 LID SUPPORTING SCHEDULE

### Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	14,178,695.00
Motor Vehicle Pro-Rate	(2)	\$	38,000.00
In-Lieu of Tax Payments	(3)	\$	216,170.73
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 2023-2024	(4)	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	(5)	\$	-
Amount to be included as Restricted Funds ( <u>Cannot Be A Negative Number</u> )	(6)	\$	-
Motor Vehicle Tax	(7)	\$	1,360,000.00
Local Option Sales Tax	(8)	\$	-
Transfers of Surplus Fees	(9)	\$	-
Excess Tax Collections Returned to County (Statute 77-1776)	(10)	\$	-
Insurance Premium Tax	(11)	\$	120,000.00
Nameplate Capacity Tax	(12)	\$	100.00
Motor Vehicle Fee	(13)	\$	206,500.00
Reimbursement of Indigent Defense Services	(14)	\$	-
License or Occupation Tax (Statute 77-27,223)	(15)	\$	450.00

<b>TOTAL RESTRICTED FUNDS (A)</b>	(17)	\$	<b>16,119,915.73</b>
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### 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)	\$	787,953.00
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)		

<b>TOTAL LID EXCEPTIONS (B)</b>	(29)	\$	<b>2,787,953.00</b>
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### 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)	\$	<b>13,331,962.73</b>
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# SCOTTS BLUFF COUNTY

## LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

### PRIOR YEAR RESTRICTED FUNDS AUTHORITY

Total Restricted Funds from Line (10) of last year's Lid Computation Form \$ 13,752,806.33  
(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)

**Adjusted Prior Year Restricted Funds Authority (Base Amount) =**

Line (1) Plus Line (2) Plus Line (2.1)

\$ 13,752,806.33  
(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)

$$\frac{17,142,757.00}{2024 \text{ Value Attributable to Growth per Assessor}} \div \frac{3,612,184,359.00}{2023 \text{ Valuation}} = \frac{0.47}{\text{Multiply times 100 To get \%}}$$

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

$$\frac{4}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{80.00}{\text{Must be at least .75 (75\%) of the Governing Body}}$$

**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) \$ 481,348.22  
(9)

Total Restricted Funds Authority = Line (3) + Line (9) \$ 14,234,154.55  
(10)

**Less:** Restricted Funds from Lid Supporting Schedule \$ 13,331,962.73  
(11)

Total Unused Restricted Funds Authority = Line (10) - Line (11) \$ 902,191.82  
(12)

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

**SCOTTS BLUFF COUNTY**  
**Schedule of Budgeted Disbursements**  
**For the Year Ended June 30, 2025**

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
<b>Governmental:</b>					
General Government	5,188,763.15	4,136,528.11		7,874,790.12	17,200,081.38
Public Safety - Law Enforcement	14,786,906.11	398,287.55	1,096,575.00	-	16,281,768.66
Public Safety - Other	3,280,066.11	1,878,392.96		50,000.00	5,208,459.07
Public Works - Highways & Roads	6,711,921.43	3,923,171.15	122,910.00	651,902.00	11,409,904.58
Public Works - Other	823,038.68	-		-	823,038.68
Public Health & Social Services	250,657.69	2,000.00		-	252,657.69
Culture and Recreation	1,172,585.29				1,172,585.29
Community Development					-
Miscellaneous					-
<b>Business-type Activities:</b>					
Airport					-
Nursing Home					-
Hospital					-
Historical Society					-
Solid Waste					-
Museum					-
Other	309,001.00	105,000.00		754,997.78	1,168,998.78
<b>Total Disbursements &amp; Transfers</b>	<b>32,522,939.46</b>	<b>10,443,379.77</b>	<b>1,219,485.00</b>	<b>9,331,689.90</b>	<b>53,517,494.13</b>

**NOTE:** Total Disbursements must agree to Fund Summary Page

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

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

# 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)
<b>Countywide Entities</b>					
County	13,390,742.00	787,953.00	3,859,059,332	0.346995	0.020418
Ag. Society	240,033.00	91,846.00	3,859,059,332	0.006220	0.002380
Historical Society	-	-	-	0.000000	0.000000
Airport Authority	1,350,671.00	304,865.00	#####	0.035000	0.007900
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.388215	

**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	0.051826
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)	0.388215
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	0.008700
Irrigation District - Largest General Levy Authority granted by County Board	0.000000
Drainage District - Largest General Levy Authority granted by County Board	0.012300
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	0.449215 (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 LEVY LIMIT FORM

	<b>Taxing District</b>	<b>County-wide Levy</b>	<b>Fire District</b>	<b>Cemetery District</b>	<b>Irrigation District</b>	<b>Drainage District</b>	<b>Rural Water District</b>	<b>Other District</b>	<b>Total Levy Allocated</b>
	(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	Gering Valley Rural Fire		0.040000						0.040000
2	Kiowa Rural Fire		0.040000						0.040000
3	McGrew Rural Fire		0.040000						0.040000
4	Minatare/Melbeta Rural Fire		0.040000						0.040000
5	Mitchell Rural Fire		0.040000						0.040000
6	Scottsbluff Rural Fire		0.040000						0.040000
7	Creighton Valley Cemetery			0.008500					0.008500
8	East Lawn Cemetery			0.008700					0.008700
9	Forest Lawn Cemetery			0.006240					0.006240
10	High Butte Cemetery			0.006080					0.006080
11	Mitchell Valley Cemetery			0.003300					0.003300
12	Minatare Drainage Dist					0.005690			0.005690
13	Mitchell Drainage Dist					0.012300			0.012300
14	Morrill Drainage Dist					0.006470			0.006470
15	Scotts Bluff Cty Ag Soc							0.006220	0.006220
16	Scotts Bluff Cty Airport							0.003500	0.003500
17									0.000000
18									0.000000
19									0.000000
20									0.000000
21									0.000000
22									0.000000
23									0.000000
24									0.000000
28									0.000000
29									0.000000
30									0.000000
31									0.000000
32									0.000000
33									0.000000

# SCOTTS BLUFF COUNTY LEVY LIMIT FORM

[illegible]

SCOTTS BLUFF COUNTY

**2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM**

**CALCULATION OF BASE PROPERTY TAX REQUEST AUTHORITY**

**Prior Year Total Property Tax Request** (1) \$ 13,524,319.00  
*(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*

**Base Limitation Percentage Increase (2%)** 2.00 % (2)

**Real Growth Percentage Increase**

9,636,567 / 3,357,246,572 = 0.29 % (3)  
 2024 Real Growth Value      Prior Year Total Real Property  
 per Assessor      Valuation per Assessor

*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) 2.29 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) \$ 309,706.91

**TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)** (6) \$ 13,834,025.91

**ACTUAL PROPERTY TAX REQUEST**

**2024-2025 ACTUAL Total Property Tax Request** (7) \$ 14,178,695.00  
*(Total Personal and Real Property Tax Required from Cover Page)*

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

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

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

# CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all counties and cities.}

**TAX YEAR 2024**

{certification required on or before August 20<sup>th</sup> 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 <sup>a</sup>	Prior Year Total Real Property Valuation	Real Growth Percentage <sup>b</sup>
COUNTY GENERAL	County-General	17,142,757	3,859,059,332	9,636,567	3,357,246,572	0.29

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

<sup>a</sup> 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.

<sup>b</sup> 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 **ROBERT E. SIMPSON**, **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)

8/19/24  
(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 2024/2025 levy for:

Gering Valley Rural Fire District

be set at	<u>General</u>	<u>.040000</u>	which will generate	<u>\$ 94,632</u>
	<u>Bond</u>	<u>.000000</u>		<u>\$ 0</u>
	<u>Total</u>	<u>.040000</u>		<u>\$ 94,632</u>

Kiowa Rural Fire District

be set at	<u>General</u>	<u>.040000</u>	which will generate	<u>\$71,235</u>
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McGrew Rural Fire Protection District

be set at	<u>General</u>	<u>.040000</u>	which will generate	<u>\$19,432</u>
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Minatare/Melbeta Volunteer Fire & Rescue

be set at	<u>General</u>	<u>.040000</u>	which will generate	<u>\$158,678</u>
	<u>Bond</u>	<u>.015620</u>		<u>\$ 61,964</u>
	<u>Total</u>	<u>.055620</u>		<u>\$220,642</u>

Mitchell Rural Fire District

be set at	<u>General</u>	<u>.040000</u>	which will generate	<u>\$174,429</u>
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Scottsbluff Rural Fire Protection District

be set at	<u>General</u>	<u>.040000</u>	which will generate	<u>\$241,918</u>
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Creighton Valley Cemetery

be set at	<u>General</u>	<u>.008540</u>	which will generate	<u>\$5,928</u>
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East Lawn Cemetery

be set at	<u>General</u>	<u>.008700</u>	which will generate	<u>\$20,382</u>
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Forest Lawn Cemetery

be set at	<u>General</u>	<u>.006240</u>	which will generate	<u>\$31,342</u>
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High Butte Cemetery

be set at	<u>General</u>	<u>.006080</u>	which will generate	<u>\$2,998</u>
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Mitchell Valley Cemetery

be set at	<u>General</u>	<u>.003300</u>	which will generate	<u>\$6,383</u>
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Minatare Drainage District

be set at General .005690

which will generate \$3,257

Mitchell Drainage District

be set at General .012300

which will generate \$13,130

Morrill Drainage District

be set at General .006470

which will generate \$6,347

Scotts Bluff County Ag Society

be set at General .006220

which will generate \$240,033

Capital Const. .002380

\$ 91,846

Total .008600

\$331,879

Scotts Bluff County Airport Authority

be set at General .035000

which will generate \$1,350,671

Bond .007900

\$ 304,865

Total .042900

\$1,655,536

Approved this 30th of August, 2024 at Gering, NE.

Attest:



Kelly Sides  
Kelly Sides  
Scotts Bluff County Clerk

Ken Meyer  
Ken Meyer

Mark Harris  
Mark Harris

Russ Reisig  
Russ Reisig

Mike Blue  
Mike Blue

Charlie Knapper  
Charlie Knapper

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION -PROPERTY TAX 2024-2025**

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 2024-2025 property tax request be set at:

General Fund \$ 13,390,742.00

Bond Fund \$ 787,953.00

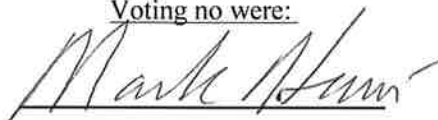





2. The total assessed value of property differs from last year's total assessed value by 6.83 percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.350456 per \$100 of assessed value.
4. SCOTTS BLUFF County proposes to adopt a property tax request that will cause its tax rate to be 0.367413 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 -5.15 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Blue, seconded by Reisig to adopt Resolution -Property Tax 24-25

Voting yes were:


Voting no were:

Dated this 26th day of September, 2024



Advertising Affidavit

Account Number: 1040777

Date: September 12, 2024

E-mail

Kelly.Sides@scottsbuffcountyne.gov

Scotts Bluff County  
1825 10TH STREET  
GERING, NE 69341

Date	Category	Description	Ad Size	Total Cost
9/12/2024	Legal Notices	SCOTTS BLUFF COUNTY, NEBRASKA - NOTICE OF BUDGET	4 x 8.50 IN	408.00

**Published by**

**the Scottsbluff Star Herald**

I, (the undersigned) an authorized representative of the **Scottsbluff Star Herald**, a newspaper published in **Scottsbluff, NE**, do certify that the annexed notice

**SCOTTS BLUFF COUNTY, NEBRASKA - NOTICE  
OF BUD**

was published in said newspaper on the following  
**09/12/2024**

The first insertion being given ... **9/12/2024**

Newspaper reference: **0000417306-01**

**Cols:** 4.00 **ad width:** 6.67 **ad depth:** 8.50

Sworn to and subscribed before me this **Thursday,**  
**September 12, 2024**

**Billing Representative**

**Notary Public**

RICHARD A HUNDLEY  
NOTARY PUBLIC  
REG. #7904041

State of Virginia  
County of Hanover  
My Commission Expires January 31, 2028

THIS IS NOT A BILL. PLEASE PAY FROM INVOICE. THANK YOU

## 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 16th day of September, 2024 at 4:30 o'clock, P.M. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

	Actual Disbursements 2022-2023 (1)	Actual Disbursements 2023-2024 (2)	Proposed Budget of Disbursements 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
General	\$ 11,370,892.57	\$ 17,789,241.92	\$ 20,570,419.00	\$ 2,431,901.00	\$ 9,991,079.00	\$ 13,390,741.00
Road & Bridge	\$ 5,219,594.57	\$ 6,510,520.88	\$ 8,074,540.29		\$ 8,074,540.29	\$ -
Highway/Bridge Buy Back	\$ 249,181.17	\$ 713,501.78	\$ 1,117,334.00	\$ -	\$ 1,117,334.00	\$ -
Road Bridge Const	\$ -	\$ -	\$ 8,387.39	\$ -	\$ 8,387.39	\$ -
Inheritance Tax Holding Fund	\$ 10,747.87	\$ -	\$ 119,924.04	\$ -	\$ 119,924.04	\$ -
Visitor Promotion Fund	\$ 202,484.54	\$ 307,374.44	\$ 439,294.48	\$ -	\$ 439,294.48	\$ -
Visitor Improvement Fund	\$ 172,000.00	\$ 212,421.04	\$ 740,795.83	\$ -	\$ 740,795.83	\$ -
Preservation & Modernization	\$ 27,630.48	\$ 17,229.32	\$ 112,451.83	\$ -	\$ 112,451.83	\$ -
Self-Funded Insurance	\$ 3,457,297.91	\$ 3,104,979.36	\$ 4,117,475.27	\$ -	\$ 4,117,475.27	\$ -
General Assistance	\$ 57,206.66	\$ 91,250.00	\$ 2,953.85	\$ -	\$ 2,953.85	\$ -
State Institutions	\$ 8,760.00	\$ 0,138.00	\$ -	\$ -	\$ -	\$ -
Veteran's Fund	\$ 4,387.31	\$ 3,951.31	\$ 5,919.00	\$ -	\$ 5,919.00	\$ -
Handy-Bus	\$ 1,264,970.04	\$ 1,387,198.80	\$ 1,633,127.00	\$ -	\$ 1,633,127.00	\$ -
Handy-Bus Cap Imp	\$ -	\$ 32,774.38	\$ 141,070.40	\$ -	\$ 141,070.40	\$ -
Opioid Recovery	\$ -	\$ -	\$ 166,724.70	\$ -	\$ 166,724.70	\$ -
Stop Program-City Attorney	\$ 2,040.00	\$ -	\$ 11,999.09	\$ -	\$ 11,999.09	\$ -
WING-Drug Fund	\$ 87,751.34	\$ 120,185.03	\$ 151,754.54	\$ -	\$ 151,754.54	\$ -
Drug Court Fund	\$ 849.54	\$ 849.87	\$ 5,338.03	\$ -	\$ 5,338.03	\$ -
Federal Forfeiture Fund	\$ -	\$ 4,588.00	\$ 22,500.00	\$ -	\$ 22,500.00	\$ -
Special Projects Fund	\$ 115,247.85	\$ 66,775.45	\$ 245,381.27	\$ -	\$ 245,381.27	\$ -
Community Juvenile Aid	\$ 100,000.00	\$ 70,899.85	\$ 122,892.79	\$ -	\$ 122,892.79	\$ -
HIDTA Fund	\$ 129,009.67	\$ 71,052.15	\$ 105,546.29	\$ -	\$ 105,546.29	\$ -
Home and Security Fund	\$ 701,145.59	\$ 585,849.89	\$ 1,399,825.00	\$ -	\$ 1,399,825.00	\$ -
VOCA Grant	\$ 45,983.36	\$ -	\$ -	\$ -	\$ -	\$ -
ARPA - 2580	\$ 945,186.35	\$ 3,343,112.76	\$ 2,489,609.96	\$ -	\$ 2,489,609.96	\$ -
Local Assistance-2585	\$ -	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -
Inheritance Tax Fund	\$ 1,201,825.48	\$ 800,361.94	\$ 1,035,773.28	\$ -	\$ 1,035,773.28	\$ -
Keno Lottery Fund	\$ 750,848.46	\$ 682,231.48	\$ 1,168,086.78	\$ -	\$ 1,168,086.78	\$ -
County Health Fund	\$ 282,779.00	\$ 108,307.07	\$ 24,238.04	\$ -	\$ 24,238.04	\$ -
E-911 Emer Mgmt-Interlocal	\$ 823,848.84	\$ 1,820,203.48	\$ 924,077.87	\$ -	\$ 924,077.87	\$ -
E-911 Wireless Fund	\$ 85,450.04	\$ 81,337.21	\$ 92,482.56	\$ -	\$ 92,482.56	\$ -
E-911 Wireless Holding	\$ 59,029.56	\$ 80,537.00	\$ 176,440.00	\$ -	\$ 176,440.00	\$ -
Detention Center	\$ 8,953,420.14	\$ 7,436,549.31	\$ 8,035,534.97	\$ -	\$ 8,035,534.97	\$ -
Bond Fund	\$ 1,215,989.25	\$ 1,227,822.59	\$ 1,219,453.00	\$ 250,000.00	\$ 881,531.00	\$ 787,954.00
Capital Improvement Fund	\$ 511,511.54	\$ 713,371.52	\$ 1,895,547.47	\$ -	\$ 1,895,547.47	\$ -
Jail Remodel Bond Loan	\$ 126,859.00	\$ 4,384.97	\$ -	\$ -	\$ -	\$ -
Flood Control Fund	\$ 43,127.50	\$ 56,389.25	\$ 100,499.09	\$ -	\$ 100,499.09	\$ -
Scottsbluff Drain Sinking	\$ -	\$ 26,304.30	\$ 437,710.13	\$ -	\$ 437,710.13	\$ -
Noxious Weed Control	\$ 156,371.39	\$ 148,642.58	\$ -	\$ -	\$ -	\$ -
Central Communications	\$ 1,589,593.32	\$ 1,711,727.83	\$ 1,936,794.89	\$ -	\$ 1,936,794.89	\$ -
TOTALS	\$ 37,580,988.49	\$ 31,824,930.91	\$ 59,216,534.45	\$ 2,731,901.00	\$ 47,759,740.85	\$ 14,178,895.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 787,953.00	\$ 13,390,742.00	\$ 14,178,695.00

Unvoted Budget Authority granted for next year \$ 902,181.62

Published in the Scottsbluff Star-Herald, September 12, 2024 2NE2

## 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 16th day of September, 2024 at 4:30 o'clock, P.M. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

	Actual Disbursements 2022-2023 (1)	Actual Disbursements 2023-2024 (2)	Proposed Budget of Disbursements 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
General	\$ 11,370,692.57	\$ 17,789,241.92	\$ 20,870,418.00	\$ 2,481,901.00	\$ 9,961,578.00	\$ 13,390,741.00
Road & Bridge	\$ 5,239,584.57	\$ 6,510,520.68	\$ 8,074,540.29		\$ 8,074,540.29	\$ -
Highway/Bridge Buy Back	\$ 249,181.17	\$ 713,501.78	\$ 1,117,334.00	\$ -	\$ 1,117,334.00	\$ -
Road Bridge Const	\$ -	\$ -	\$ 6,387.39	\$ -	\$ 6,387.39	\$ -
Inheritance Tax Holding Fund	\$ 38,747.87	\$ -	\$ 118,624.04	\$ -	\$ 118,624.04	\$ -
Visitor Promotion Fund	\$ 332,484.54	\$ 307,974.44	\$ 439,289.46	\$ -	\$ 439,289.46	\$ -
Visitor Improvement Fund	\$ 172,000.00	\$ 232,421.04	\$ 740,795.83	\$ -	\$ 740,795.83	\$ -
Preservation & Modernization	\$ 27,899.48	\$ 17,229.92	\$ 112,691.83	\$ -	\$ 112,691.83	\$ -
Self-Funded Insurance	\$ 3,657,297.91	\$ 3,305,910.98	\$ 4,117,475.27	\$ -	\$ 4,117,475.27	\$ -
General Assistance	\$ 57,296.86	\$ 91,259.00	\$ 2,953.65	\$ -	\$ 2,953.65	\$ -
State Institutions	\$ 8,760.00	\$ 9,138.00	\$ -	\$ -	\$ -	\$ -
Veteran's Fund	\$ 4,387.31	\$ 3,801.31	\$ 5,919.00	\$ -	\$ 5,919.00	\$ -
Handy-Bus	\$ 1,264,616.64	\$ 1,387,108.80	\$ 1,633,127.00	\$ -	\$ 1,633,127.00	\$ -
Handy-Bus Cap Imp	\$ -	\$ 32,278.08	\$ 141,070.68	\$ -	\$ 141,070.68	\$ -
Opioid Recovery	\$ -	\$ -	\$ 166,724.70	\$ -	\$ 166,724.70	\$ -
Stop Program-City Attorney	\$ 2,049.00	\$ -	\$ 11,999.09	\$ -	\$ 11,999.09	\$ -
WING-Drug Fund	\$ 97,751.34	\$ 120,185.03	\$ 153,756.94	\$ -	\$ 153,756.94	\$ -
Drug Court Fund	\$ 849.54	\$ 648.80	\$ 5,338.93	\$ -	\$ 5,338.93	\$ -
Federal Forfeiture Fund	\$ -	\$ 4,568.00	\$ 22,550.25	\$ -	\$ 22,550.25	\$ -
Special Projects Fund	\$ 115,247.95	\$ 66,775.45	\$ 240,381.37	\$ -	\$ 240,381.37	\$ -
Community Juvenile Aid	\$ 100,085.65	\$ 76,608.65	\$ 122,692.79	\$ -	\$ 122,692.79	\$ -
HIDTA Fund	\$ 129,009.67	\$ 71,012.15	\$ 105,546.29	\$ -	\$ 105,546.29	\$ -
Homeland Security Fund	\$ 101,145.59	\$ 585,840.89	\$ 1,399,925.00	\$ -	\$ 1,399,925.00	\$ -
VOCA Grant	\$ 45,663.94	\$ -	\$ -	\$ -	\$ -	\$ -
ARPA - 2580	\$ 945,186.35	\$ 3,343,312.76	\$ 2,489,609.96	\$ -	\$ 2,489,609.96	\$ -
Local Assistance-2585	\$ -	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -
Interheritance Tax Fund	\$ 1,201,825.46	\$ 800,061.98	\$ 1,035,773.29	\$ -	\$ 1,035,773.29	\$ -
Keno Lottery Fund	\$ 750,648.48	\$ 582,231.48	\$ 1,168,998.78	\$ -	\$ 1,168,998.78	\$ -
County Health Fund	\$ 282,779.00	\$ 108,007.07	\$ 24,238.04	\$ -	\$ 24,238.04	\$ -
E-911 Emer Mgmt-Interlocal	\$ 623,648.84	\$ 1,800,003.48	\$ 904,077.87	\$ -	\$ 904,077.87	\$ -
E-911 Wireless Fund	\$ 65,452.04	\$ 87,337.21	\$ 92,482.56	\$ -	\$ 92,482.56	\$ -
E-911 Wireless Holding	\$ 99,028.58	\$ 80,537.00	\$ 176,440.80	\$ -	\$ 176,440.80	\$ -
Detention Center	\$ 6,953,420.14	\$ 7,406,549.31	\$ 8,035,534.97	\$ -	\$ 8,035,534.97	\$ -
Bond Fund	\$ 1,216,699.25	\$ 1,221,822.50	\$ 1,219,485.00	\$ 250,000.00	\$ 681,531.00	\$ 787,954.00
Capital Improvement Fund	\$ 511,511.64	\$ 713,371.52	\$ 1,885,347.47		\$ 1,885,347.47	\$ -
Jail Remodel Bond Loan	\$ 126,855.00	\$ 4,884.07	\$ -	\$ -	\$ -	\$ -
Flood Control Fund	\$ 43,127.50	\$ 56,369.25	\$ 100,499.09	\$ -	\$ 100,499.09	\$ -
Scottsbluff Drain Sinking	\$ -	\$ 25,000.00	\$ 437,710.13	\$ -	\$ 437,710.13	\$ -
Noxious Weed Control	\$ 156,371.29	\$ 146,642.58	\$ -	\$ -	\$ -	\$ -
Central Communications	\$ 1,589,683.32	\$ 1,711,121.80	\$ 1,936,794.89	\$ -	\$ 1,936,794.89	\$ -
TOTALS	\$ 37,580,988.49	\$ 31,624,035.01	\$ 59,216,534.65	\$ 2,731,901.00	\$ 47,769,740.65	\$ 14,178,695.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 787,953.00	\$ 13,390,742.00	\$ 14,178,695.00

Unused Budget Authority created for next year \$ 902,191.82

## 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 26th day of September, 2024 at 12:00 o'clock P.M. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	62,430,775.12	59,216,534.65	-5%
Property Tax Request	\$ 13,524,319.00	\$ 14,178,695.00	5%
Valuation	3,812,184,359	3,859,059,332	7%
Tax Rate	0.374408	0.367413	-2%
Tax Rate if Prior Tax Request was at Current Valuation	0.350456		

**SCOTTS BLUFF COUNTY**  
**COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES**

<u>Tax Year</u>	<u>Amount</u>
2023	<u>\$ 26,046,911.96</u>
2022	<u>\$ 13,637.81</u>
2021	<u>\$ 5,919.45</u>

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

EXCEEDING THE BUDGETED  
RESTRICTED FUNDS LIMIT FOR THE  
2024-2025 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 2024 – 2025 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 3rd day of September, 2024, at the Administration Building, Gering, Nebraska, Scotts Bluff County, Nebraska.


SCOTTS BLUFF COUNTY  
BOARD OF COMMISSIONERS

  
Ken Meyer

  
Russ Reisig

  
Mike Blue

  
Mark Harris

  
Charlie Knapper



ATTEST:

  
Kelly Sides, County Clerk

**REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**  
**REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024**  
**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	\$ 190,129.00
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	\$ 160,726.00
State of Nebraska Probation Administration	N/A - state Statute	County Probation Building provides space for District #12 Probation offices, office equipment and services	\$ 54,941.00
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	\$ 844,993.00
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	\$ 23,574.69
			\$ -
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	\$ 1,936,794.89
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	\$ 25,000.00
State of Nebraska Probation Administration	N/A - state Statute	District #10 Probation operation costs shared with panhandle counties	\$ 21,864.03
Pictometry	Agreement term: 2024-2027, until new terms	Aerial Imagery of Scotts Bluff County, Shared with Cities for Mapping and GIS services	\$ 35,836.66

Total Amount used as Lid Exemption

\$ 3,438,903.04



## REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

# SCOTTS BLUFF COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

## Scotts Bluff County

County of Scotts Bluff Keno (contractor is Small Business Solutions, LLC)

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

COUNTY BUDGET DOCUMENT - FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025  
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 7/1/2024 OUTSTANDING	AMOUNT 7/1/2024 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	\$2,470,000.00	\$2,594,852.50	\$28,490.00	\$345,000.00
2	Jail G.O. Bonds 2012 Reissued Series 2020A - refinanced March 2020	3/1/2020	1/15/2031	\$3,470,000.00	\$2,270,000.00	\$2,445,955.00	\$41,015.00	\$310,000.00
3	Highway Allocation Bond 2020B - refinanced April 2020, original 2015	4/1/2020	11/1/2034	\$1,580,000.00	\$1,285,000.00	\$1,428,590.00	\$22,410.00	\$100,000.00
4	Jail Limited tax Bond Series 2017 - refinance July 2022	7/1/2022	1/15/2037	\$4,545,000.00	\$3,970,000.00	\$4,681,625.00	\$90,970.00	\$280,000.00
Totals				\$13,400,000.00	\$9,995,000.00	\$11,151,022.50	\$182,885.00	\$1,035,000.00
							<b>2024-2025 pymt</b>	<b>\$1,217,885.00</b>

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	89,051.27
							<b>Semi-Annual</b>
							44,525.64

Jail Related - Original Issue                      \$11,820,000.00  
Jail Outstanding - 7/1/2021                      \$8,710,000.00

# SCOTTS BLUFF COUNTY BUDGET COMPARATIVE - FY 2023-2024 To 2024-2025 Property Tax Review

FUND	Budgeted Expenditures		Budgeted Revenue		Beginning Fund Balance		Tax Asking		Expense Review		Tax Asking Review	
	23-24	24-25	23-24	24-25	23-24	24-25	23-24	24-25	Difference	%-age change	Difference	%-age change
100 General Fund												
601 County Board	209,676.00	213,176.00	-	-			209,676.00	213,176.00	3,500.00	1.67%	3,500.00	1.67%
602 County Clerk	302,718.40	309,285.00	8,125.00	9,200.00			294,593.40	300,085.00	6,566.60	2.17%	5,491.60	1.86%
603 County Treasurer	779,689.00	766,351.00	2,720,975.00	3,170,420.00			(1,941,286.00)	(2,404,069.00)	(13,338.00)	-1.71%	(462,783.00)	23.84%
604 Register of Deeds	286,630.70	296,689.40	204,000.00	212,000.00			82,630.70	84,689.40	10,058.70	3.51%	2,058.70	2.49%
605 County Assessor	594,415.60	774,762.10	-	-			594,415.60	774,762.10	180,346.50	30.34%	180,346.50	30.34%
607 Election	163,179.60	151,230.60	15,575.00	22,725.00			147,604.60	128,505.60	(11,949.00)	-7.32%	(19,099.00)	-12.94%
608 Building & Zoning	105,014.60	114,677.60	23,700.00	26,700.00			81,314.60	87,977.60	9,663.00	9.20%	6,663.00	8.19%
610 Information Sys.	568,000.00	571,060.00	-	-			568,000.00	571,060.00	3,060.00	0.54%	3,060.00	0.54%
611 Mgmt. Accountant	212,396.20	217,823.00	-	-			212,396.20	217,823.00	5,426.80	2.56%	5,426.80	2.56%
621 Clerk of District Ct.	430,128.20	397,608.00	160,000.00	162,700.00			270,128.20	234,908.00	(32,520.20)	-7.56%	(35,220.20)	-13.04%
622 County Court	510,200.00	620,200.00	-	-			510,200.00	620,200.00	110,000.00	21.56%	110,000.00	21.56%
624 District Judges	263,085.30	265,795.80	-	-			263,085.30	265,795.80	2,710.50	1.03%	2,710.50	1.03%
625 Public Defender	798,582.52	725,036.00	-	-			798,582.52	725,036.00	(73,546.52)	-9.21%	(73,546.52)	-9.21%
641 Building & Grounds	877,243.00	750,231.00	-	-			877,243.00	750,231.00	(127,012.00)	-14.48%	(127,012.00)	-14.48%
645 Coop. Extension	185,690.00	190,129.00	-	-			185,690.00	190,129.00	4,439.00	2.39%	4,439.00	2.39%
651 County Sheriff	2,865,647.00	2,939,750.00	133,950.00	132,450.00			2,731,697.00	2,807,300.00	74,103.00	2.59%	75,603.00	2.77%
652 County Attorney	1,177,729.00	1,094,979.00	22,000.00	12,800.00			1,155,729.00	1,082,179.00	(82,750.00)	-7.03%	(73,550.00)	-6.36%
662 Child Support	365,070.00	377,540.00	250,000.00	250,000.00			115,070.00	127,540.00	12,470.00	3.42%	12,470.00	10.84%
675 Dist. 12 Probation	66,485.00	66,485.00	44,620.97	44,620.97			21,864.03	21,864.03	-	0.00%	-	0.00%
693 Emergency Mgmt.	149,625.00	138,460.95	128,226.43	114,886.26			21,398.57	23,574.69	(11,164.05)	-7.46%	2,176.12	10.17%
702 County Surveyor	48,405.60	45,905.60	-	-			48,405.60	45,905.60	(2,500.00)	-5.16%	(2,500.00)	-5.16%
733 (5400) Weed Control	183,310.50	200,281.65	82,027.46	35,000.00			101,283.04	165,281.65	16,971.15	9.26%	63,998.61	63.19%
801 Relief & Aid	94,904.60	91,904.60	94,904.60	91,904.60			-	-	(3,000.00)	-3.16%	-	0.00%
803 Veterans Service	201,466.00	219,547.00	2,000.00	14,225.00			199,466.00	205,322.00	18,081.00	8.97%	5,856.00	2.94%
815 Probation Bldg	53,009.00	54,941.00	-	-			53,009.00	54,941.00	1,932.00	3.64%	1,932.00	3.64%
822 Institutions	17,888.04	17,000.00	9,888.04	6,969.56			8,000.00	10,030.44	(888.04)	-4.96%	2,030.44	25.38%
945 GIS/Mapping	333,146.73	334,829.46	2,573.32	2,773.32			330,573.41	332,056.14	1,682.73	0.51%	1,482.73	0.45%
970 Fuel Station	-	250,000.00	-	250,000.00			-	250,000.00	250,000.00	-	-	-
971 Admin. General	2,240,489.42	2,205,722.19	2,910,543.63	2,688,543.37	(3,189,207.25)	(2,963,659.22)	(3,859,261.46)	(3,446,480.40)	(34,767.23)	-1.55%	412,781.06	-10.70%
971 Tri-City Roadrunner	1,889,394.00	1,665,637.00	1,733,888.94	1,483,231.00	(228.96)	(27,228.36)	155,276.10	155,177.64	(223,757.00)	-11.84%	(98.46)	-0.06%
971 Roads	7,720,045.60	8,074,540.20	5,018,979.87	5,314,835.93	(1,033,773.96)	(783,709.98)	1,667,291.77	1,975,994.29	354,494.60	4.59%	308,702.52	18.52%
971 Veterans Aid	5,919.00	5,919.00	-	-	(1,519.00)	(1,727.12)	4,400.00	4,191.88	-	0.00%	(208.12)	-4.73%
971 SBCDC	7,556,514.03	7,859,810.97	4,298,500.00	4,345,500.00	(518,430.73)	(401,026.54)	2,739,583.30	3,113,284.43	303,296.94	4.01%	373,701.13	13.64%
971 SBCDC - B&G	163,794.00	175,724.00	-	-	-	-	163,794.00	175,724.00	11,930.00	7.28%	11,930.00	7.28%
971 Flood	98,445.00	100,499.09	45,738.00	18,500.00	(27,410.13)	(56,999.09)	25,296.87	25,000.00	2,054.09	2.09%	(296.87)	-1.17%
971 Comm Center	1,711,127.00	1,936,794.89	587,600.00	574,496.00	(266,861.59)	(92,654.30)	856,665.41	1,269,644.59	225,667.89	13.19%	412,979.16	48.21%
3400 Bond Fund	1,721,722.50	1,469,485.00	152,447.50	151,097.50	(598,771.42)	(530,434.47)	970,503.58	787,953.03	(252,237.50)	-14.65%	(182,550.55)	-18.81%
Subtotal	34,950,786.14	34,220,326.10	18,650,263.76	18,984,481.01	(5,636,203.04)	(4,857,439.08)	10,664,319.35	11,696,793.51	739,024.96		1,032,474.16	
Budgeted Cash Reserve	2,860,000.00	2,481,901.00	XXXXXX	XXXXXX			2,860,000.00	2,481,901.00			(378,099.00)	
Total Budgeted Cash Reserve												
Total Property Tax Requiren	37,810,786.14	36,702,227.10	18,650,263.76	18,984,481.01	(5,636,203.04)	(4,857,439.08)	13,524,319.35	14,178,694.51			654,375.16	4.84%

General Portion		12,553,815.77	13,390,741.48	
Real Property Valuations:			836,925.71	Difference between years
			13,390,741.48	- Tax request without bond
			787,953.03	- Bond

## JOINT PUBLIC HEARING:

- Required is Property Tax Request Authority exceeds 2%, from prior year

2023-2024 Prior Year Total Tax Request

Allowable Growth Percentage Increase

2%

Real Growth Percentage Increase

2023 Real Growth Value

Prior Year Total Real Property Valuation per Assessor

9,636,567

3,357,246,572

0.29%

Total Base Property Tax Request Authority

Total Allowable Growth Percentage Increase

2.29%

2023 3,612,184,359

2024 3,859,059,332

246,874,973

6.835%

Levy 2025 w/o bond

0.346990

0.34644

Levy 2025 bond

0.020420

13,524,319.35

0.367410

0.347541

0.000551

309,306.30

13,833,625.64

(527,619.42)

Print Date:

9/26/2024

FINAL

## SCOTTS BLUFF COUNTY BUDGET COMPARATIVE - FY 2023-2024 To 2024-2025

FUND	Budgeted Expenditures		Budgeted Revenue		Tax Asking	
	23-24	24-25	23-24	24-25	23-24	24-25
<b>100 General Fund-100</b>						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(3,189,207.25)	(2,963,659.22)
601 County Board	209,676.00	213,176.00	-	-	209,676.00	213,176.00
602 County Clerk	302,718.40	309,285.00	8,125.00	9,200.00	294,593.40	300,085.00
603 County Treasurer	779,689.00	766,351.00	2,720,975.00	3,170,420.00	(1,941,286.00)	(2,404,069.00)
604 Register of Deeds	286,630.70	296,689.40	204,000.00	212,000.00	82,630.70	84,689.40
605 County Assessor	594,415.60	774,762.10	-	-	594,415.60	774,762.10
607 Election	163,179.60	151,230.60	15,575.00	22,725.00	147,604.60	128,505.60
608 Building & Zoning	105,014.60	114,677.60	23,700.00	26,700.00	81,314.60	87,977.60
610 Information Sys.	568,000.00	571,060.00	-	-	568,000.00	571,060.00
611 Mgmt. Accountant	212,396.20	217,823.00	-	-	212,396.20	217,823.00
621 Clerk of District Ct.	430,128.20	397,608.00	160,000.00	162,700.00	270,128.20	234,908.00
622 County Court	510,200.00	620,200.00	-	-	510,200.00	620,200.00
624 District Judges	263,085.30	265,795.80	-	-	263,085.30	265,795.80
625 Public Defender	798,582.52	725,036.00	-	-	798,582.52	725,036.00
641 Building & Grounds	877,243.00	750,231.00	-	-	877,243.00	750,231.00
645 Coop. Extension	185,690.00	190,129.00	-	-	185,690.00	190,129.00
651 County Sheriff	2,865,647.00	2,939,750.00	133,950.00	132,450.00	2,731,697.00	2,807,300.00
652 County Attorney	1,177,729.00	1,094,979.00	22,000.00	12,800.00	1,155,729.00	1,082,179.00
662 Child Support	365,070.00	377,540.00	250,000.00	250,000.00	115,070.00	127,540.00
675 Dist. 12 Probation	66,485.00	66,485.00	44,620.97	44,620.97	21,864.03	21,864.03
693 Emergency Mgmt.	149,625.00	138,460.95	128,226.43	114,886.26	21,398.57	23,574.69
702 County Surveyor	48,405.60	45,905.60	-	-	48,405.60	45,905.60
733 Weed Control	183,310.50	200,281.65	82,027.46	35,000.00	-	165,281.65
801 Relief & Aid	94,904.60	91,904.60	94,904.60	91,904.60	-	-
803 Veterans Service	201,466.00	219,547.00	2,000.00	14,225.00	199,466.00	205,322.00
815 Probation Bldg	53,009.00	54,941.00	-	-	53,009.00	54,941.00
822 Institutions	17,888.04	17,000.00	9,888.04	6,969.56	-	10,030.44
945 GIS/Mapping	333,146.73	334,829.46	2,573.32	2,773.32	330,573.41	332,056.14
971 Admin. General	7,962,079.91	8,924,739.02	2,910,543.63	2,688,543.37	5,051,536.28	6,236,195.65
Subtotal	19,805,415.50	20,870,417.78	6,813,109.45	6,997,918.08	9,693,815.77	10,908,840.48
Budgeted Cash Reserve	2,860,000.00	2,481,901.00	XXXXXX	XXXXXX	2,860,000.00	2,481,901.00
Total	22,665,415.50	23,352,318.78	6,813,109.45	6,997,918.08	12,553,815.77	13,390,741.48
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement		1,065,002.28	10,002,316.70	9,961,577.30	12,553,815.77	13,390,741.48
<b>300 County Road &amp; Bridge Fund</b>						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(1,033,773.90)	(783,709.98)
	7,720,045.60	8,074,540.20	6,686,271.70	7,290,830.22	1,033,773.90	783,709.98
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	7,720,045.60	8,074,540.20	6,686,271.70	7,290,830.22	(0.00)	(0.00)
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					(0.00)	(0.00)
<b>650 Highway/Bridge Buy-Back Fund</b>						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(1,123,957.27)	(759,974.93)
	1,473,476.71	1,117,334.00	349,519.44	357,359.07	1,123,957.27	759,974.93
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	1,473,476.71	1,117,334.00	349,519.44	357,359.07	-	(0.00)
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					-	(0.00)
<b>800 Road &amp; Bridge Construction Fund</b>						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(6,387.39)	(6,387.39)
	6,387.39	6,387.39	-	-	6,387.39	6,387.39
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	6,387.39	6,387.39	-	-	-	-
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					-	-

SCOTTS BLUFF COUNTY BUDGET COMPARATIVE - FY 2023-2024 To 2024-2025

FUND	Budgeted Expenditures		Budgeted Revenue		Tax Asking	
	23-24	24-25	23-24	24-25	23-24	24-25
<b>9511</b> Inheritance Tax Holding Fund - move from 951 to 9511						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(8,950.47)	(68,624.04)
	58,950.47	118,624.04	50,000.00	50,000.00	8,950.47	68,624.04
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	58,950.47	118,624.04	50,000.00	50,000.00	0.00	-
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					0.00	-
<b>990</b> County Visitors Promotion Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(205,714.73)	(189,289.46)
	455,714.73	439,289.46	250,000.00	250,000.00	205,714.73	189,289.46
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	455,714.73	439,289.46	250,000.00	250,000.00	(0.00)	-
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					(0.00)	-
<b>995</b> County Visitors Improvement Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(496,688.28)	(540,795.83)
	696,688.28	740,795.83	200,000.00	200,000.00	496,688.28	540,795.83
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	696,688.28	740,795.83	200,000.00	200,000.00	-	-
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					-	-
<b>1150</b> P & M Holding Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(90,790.25)	(92,691.83)
	110,790.25	112,691.83	20,000.00	20,000.00	90,790.25	92,691.83
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	110,790.25	112,691.83	20,000.00	20,000.00	-	-
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					-	-
<b>1257</b> Self Funded Medical Ins						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(1,297,171.13)	(1,047,475.27)
	4,267,171.13	4,117,475.27	2,970,000.00	3,070,000.00	1,297,171.13	1,047,475.27
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	4,267,171.13	4,117,475.27	2,970,000.00	3,070,000.00	-	-
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					-	-
<b>1500</b> County Relief and Medical Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(48,486.90)	(40,203.56)
	74,904.60	40,203.56	26,417.70	-	48,486.90	40,203.56
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	74,904.60	40,203.56	26,417.70	-	0.00	-
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					0.00	-
<b>1700</b> State Institutions Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(9,888.04)	-
	17,888.04	-	8,000.00	-	9,888.04	-
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	17,888.04	-	8,000.00	-	-	-
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					-	-
<b>1900</b> Veterans Aid Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(1,519.00)	(1,727.12)
	5,919.00	5,919.00	4,400.00	4,191.88	1,519.00	1,727.12
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	5,919.00	5,919.00	4,400.00	4,191.88	-	-
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					-	-



SCOTTS BLUFF COUNTY BUDGET COMPARATIVE - FY 2023-2024 To 2024-2025

FUND	Budgeted Expenditures		Budgeted Revenue		Tax Asking	
	23-24	24-25	23-24	24-25	23-24	24-25
<b>2200</b> Tri-City Roadrunner - from 835						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(228.96)	(27,228.36)
	1,989,394.00	1,665,637.00	1,989,165.04	1,638,408.64	228.96	27,228.36
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	1,989,394.00	1,665,637.00	1,989,165.04	1,638,408.64	(0.00)	0.00
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	(0.00)	0.00
<b>2201</b> Tri-City Roadrunner - Capital						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	-	(106,834.68)
	-	141,070.68	-	34,236.00	-	106,834.68
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	-	141,070.68	-	34,236.00	-	-
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	-	-
<b>2356</b> Stop Program-County Attorney						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(5,859.09)	(8,499.09)
	9,359.09	11,999.09	3,500.00	3,500.00	5,859.09	8,499.09
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	9,359.09	11,999.09	3,500.00	3,500.00	-	-
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	-	-
<b>2360</b> County Drug Education Program - closing to 2440						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	-	-
	-	-	-	-	-	-
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	-	-	-	-	-	-
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	-	-
<b>2380</b> WING County Drug Enforcement Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(35,853.50)	(35,183.94)
	154,426.50	153,756.94	118,573.00	118,573.00	35,853.50	35,183.94
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	154,426.50	153,756.94	118,573.00	118,573.00	-	-
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	-	-
<b>2390</b> Drug Court						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(987.73)	(338.93)
	5,987.73	5,338.93	5,000.00	5,000.00	987.73	338.93
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	5,987.73	5,338.93	5,000.00	5,000.00	(0.00)	0.00
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
<b>2410</b> Federal Drug Forfeiture Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(17,118.25)	(12,550.25)
	27,118.25	22,550.25	10,000.00	10,000.00	17,118.25	12,550.25
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	27,118.25	22,550.25	10,000.00	10,000.00	-	-
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	-	-
<b>2440</b> Special Projects Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(83,103.81)	(105,381.37)
	218,103.81	240,381.37	135,000.00	135,000.00	83,103.81	105,381.37
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	218,103.81	240,381.37	135,000.00	135,000.00	-	-
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	-	-

SCOTTS BLUFF COUNTY BUDGET COMPARATIVE - FY 2023-2024 To 2024-2025

FUND	Budgeted Expenditures		Budgeted Revenue		Tax Asking	
	23-24	24-25	23-24	24-25	23-24	24-25
<b>2501 Juvenile Aid Fund</b>						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(12,692.79)	(6,792.78)
	127,957.79	122,692.79	115,265.00	115,900.01	12,692.79	6,792.78
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	127,957.79	122,692.79	115,265.00	115,900.01	(0.00)	0.00
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	(0.00)	0.00
<b>2502 HIDTA Grant Fund</b>						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(3,757.46)	(5,546.29)
	68,791.46	105,546.29	65,034.00	100,000.00	3,757.46	5,546.29
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	68,791.46	105,546.29	65,034.00	100,000.00	0.00	(0.00)
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	0.00	(0.00)
<b>2503 Homeland Security Fund</b>						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(6,171.56)	(6,063.31)
	876,099.92	1,960,202.00	869,928.36	1,954,138.69	6,171.56	6,063.31
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	876,099.92	1,960,202.00	869,928.36	1,954,138.69	0.00	0.00
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	0.00	0.00
<b>2512 VOCA Grant</b>						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(336.06)	-
	336.06	-	-	-	336.06	-
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	336.06	-	-	-	-	-
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	-	-
<b>2580 COVID ARPA</b>						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(5,832,922.72)	(2,489,609.96)
	5,832,922.72	2,489,609.96	-	-	5,832,922.72	2,489,609.96
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	5,832,922.72	2,489,609.96	-	-	-	-
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	-	-
<b>2700 Inheritance Tax Fund</b>						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(333,243.40)	(325,773.29)
	1,043,243.40	1,035,773.29	710,000.00	710,000.00	333,243.40	325,773.29
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	1,043,243.40	1,035,773.29	710,000.00	710,000.00	-	0.00
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	-	0.00
<b>2850 Keno Lottery Fund</b>						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(438,675.53)	(521,890.28)
	1,051,567.03	1,168,998.78	612,891.50	647,108.50	438,675.53	521,890.28
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	1,051,567.03	1,168,998.78	612,891.50	647,108.50	-	(0.00)
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	-	(0.00)
<b>2900 County Health Fund</b>						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(103,280.83)	(19,226.43)
	132,779.83	24,238.04	29,499.00	5,011.61	103,280.83	19,226.43
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	132,779.83	24,238.04	29,499.00	5,011.61	(0.00)	-
1.5% Delinquent Tax Allowance	-	-	-	24,238.04	-	-
Total Property Tax Requirement	-	-	-	-	(0.00)	-

SCOTTS BLUFF COUNTY BUDGET COMPARATIVE - FY 2023-2024 To 2024-2025

FUND	Budgeted Expenditures		Budgeted Revenue		Tax Asking	
	23-24	24-25	23-24	24-25	23-24	24-25
<b>2910</b> E-911 Emergency Mgmt Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(445,600.48)	(232,521.83)
	2,350,703.26	904,077.87	1,905,636.78	671,556.04	445,066.48	232,521.83
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	2,350,703.26	904,077.87	1,905,636.78	671,556.04	-	0.00
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	-	0.00
<b>2913</b> E-911 Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(11,101.85)	(57.56)
	76,553.86	92,482.56	65,452.01	92,425.00	11,101.85	57.56
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	76,553.86	92,482.56	65,452.01	92,425.00	(0.00)	(0.00)
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	(0.00)	(0.00)
<b>2914</b> E-911 Holding Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(196,538.88)	(126,440.80)
	231,538.88	176,440.80	35,000.00	50,000.00	196,538.88	126,440.80
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	231,538.88	176,440.80	35,000.00	50,000.00	-	(0.00)
Total Property Tax Requirement	-	-	-	-	-	(0.00)
<b>2970</b> Detention Center						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(518,430.73)	(401,026.54)
	7,720,308.03	8,035,534.97	7,201,877.30	7,634,508.43	518,430.73	401,026.54
Budgeted Cash Reserve	-	-	-	-	-	-
Total	7,720,308.03	8,035,534.97	7,201,877.30	7,634,508.43	0.00	0.00
Total Property Tax Requirement	-	-	-	-	0.00	0.00
<b>3400</b> County Bond Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(598,771.42)	(530,434.47)
	1,221,722.50	1,219,485.00	152,447.50	151,097.50	1,069,275.00	1,068,387.50
Budgeted Cash Reserve	500,000.00	250,000.00	XXXXXX	XXXXXX	500,000.00	250,000.00
Total	1,721,722.50	1,469,485.00	152,447.50	151,097.50	970,503.58	787,953.03
				681,531.97	-	-
Total Property Tax Requirement	-	-	-	-	970,503.58	787,953.03
<b>4001</b> Capital Improvements Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(2,494,481.56)	(1,785,347.47)
	2,594,481.56	1,885,347.47	100,000.00	100,000.00	2,494,481.56	1,785,347.47
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	2,594,481.56	1,885,347.47	100,000.00	100,000.00	-	-
Total Property Tax Requirement	-	-	-	-	-	-
<b>4200</b> Jail Remodel Bond Loan						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(4,884.07)	-
	4,884.07	-	-	-	4,884.07	-
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	4,884.07	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	-	-
<b>4700</b> County Flood Control Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(27,410.13)	(56,999.09)
	98,445.00	100,499.09	71,034.87	43,500.00	27,410.13	56,999.09
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	98,445.00	100,499.09	71,034.87	43,500.00	0.00	-
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	0.00	-



SCOTTS BLUFF COUNTY BUDGET COMPARATIVE - FY 2023-2024 To 2024-2025

FUND	Budgeted Expenditures		Budgeted Revenue		Tax Asking	
	23-24	24-25	23-24	24-25	23-24	24-25
<b>4701 Scottsbluff Drain Sinking Fund</b>						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(437,710.13)	(412,710.13)
	437,710.13	437,710.13	-	25,000.00	437,710.13	412,710.13
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	437,710.13	437,710.13	-	25,000.00	-	-
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					-	-
<b>5400 County Noxious Weed Control Fund</b>						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(9,027.46)	-
	185,310.50	-	176,283.04	-	9,027.46	-
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	185,310.50	-	176,283.04	-	(0.00)	-
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					(0.00)	-
<b>5905 Central Communications Fund</b>						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(266,861.59)	(92,654.30)
	1,711,127.00	1,936,794.89	1,444,265.41	1,844,140.59	266,861.59	92,654.30
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	1,711,127.00	1,936,794.89	1,444,265.41	1,844,140.59	0.00	0.00
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					0.00	0.00
<b>Grand Totals</b>	<b>66,224,224.08</b>	<b>62,170,676.87</b>	<b>33,193,571.10</b>	<b>34,295,167.26</b>	<b>13,524,319.35</b>	<b>14,178,694.51</b>
Plus Reserve	3,360,000.00	2,731,901.00			0.00	0.00
Total Property Tax Requirement					13,524,319.35	14,178,694.51
					12,553,815.77	13,390,741.48
Budgeted Expenditures	62,864,224.08	59,438,775.87				
Cash Reserves	3,360,000.00	2,731,901.00				
		(628,099.00)			Begin balances	(19,397,584.60)
						(13,696,815.10)
<b>Valuation</b>	<b>Estimated</b>	<b>3,612,184,359</b>	<b>3,859,059,332</b>	<b>Certified by Assessor on 08/20/2024</b>		
<b>Levy</b>		<b>0.374410</b>	<b>0.36741</b>			
	10,000,000.00		0.34699			
Valuation +(-)	-6%		0.00700	compared to previous year levy in cents		
			<b>\$252,853.00</b>	compared to previous year levy in dollars		

246,874,973
6.83451%
- Change in Value