

Scotts Bluff County

REVENUE SUMMARY

- Corrected  
11/10/2024

Fiscal Year July 1, 2021 to June 30, 2024

Fund	3400	BOND FUND
Function	XXXX	XXXXXXXXXX

	Code No.		Actual Revenue			Estimated Revenue Ensuing Year 2024 to 2025		
			2021-2022	2022-2023	2023-2024	Officials Estimation	Board Proposed	Adopted
			1	2	3	4	5	6
1	271 00	Net Fund Balance, 7-1-	466,874.91	471,249.66	598,771.42	530,434.47	530,434.47	530,434.47
2		FEDERAL REVENUE	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
3		STATE REVENUE	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
4	304 00	Motor Vehicle Tax	226.27	-	-	-	-	-
5	341 60	State Tax Credit	-	-	-	-	-	-
6	344 01	Homestead Exemption	47,512.31	44,250.23	41,903.41	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
7	344-05	Property Tax Credit	63,317.96	53,359.67	52,424.26	-	-	-
8	344-10	Locally Assessed Tax Credit	-	-	-	-	-	-
9	344-11	Public Service Tax Credit	-	-	-	-	-	-
10	344-12	Railroad Tax Credit	-	-	-	-	-	-
11		LOCAL REVENUE	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
12	346 01	Pro-Rate Motor Vehicle	582.10	8,013.93	1,324.01	3,000.00	3,000.00	3,000.00
13	346 02	Carline Tax	3,686.50	2,346.31	2,256.22	3,500.00	3,500.00	3,500.00
14	346 05	Nameplate Capacity Tax	-	-	7.22	-	-	-
15	353 02	In-Lieu-of-Tax - 5% Gross Revenue	20,623.61	17,211.57	14,719.78	21,387.50	21,387.50	21,387.50
16	353 03	In-Lieu-of-Tax - Housing Authority	442.69	416.97	350.67	400.00	400.00	400.00
17	353 05	In-Lieu-of-Tax - Game and Parks	3.21	-	-	-	-	-
18	353 06	In-Lieu-of-Tax - Fish & Wildlife	-	-	2.06	-	-	-
19	356 01	Principal & Interest Due Ag Society	-	-	-	-	-	-
20	361 01	Homestead Exempt Commission	(475.12)	(437.14)	(419.05)	-	-	-
21	361-02	Property Tax Commission	-	-	-	-	-	-
22	361-11	Tax Relief Commission	-	-	-	-	-	-
23	510.01	Interest on Bonds	-	-	-	-	-	-
24	520 01	Proceeds - Bonds & Escrow Interest	737.29	4,967.17	-	-	-	-
25	532-03	Miscellaneous Refunds	-	-	-	-	-	-
26	540 01	Miscellaneous Revenue	-	-	-	-	-	-
27		TOTAL REVENUES	136,656.82	130,128.71	112,568.58	28,287.50	28,287.50	28,287.50
28								
29		TRANSFERS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
30	590 02	Inter-fund - Hwy/Bridge Buy Back Fund	121,616.25	120,428.75	124,160.00	122,810.00	122,810.00	122,810.00
31	590 02	TOTAL TRANSFERS	121,616.25	120,428.75	124,160.00	122,810.00	122,810.00	122,810.00
32		TOTAL BALANCE: REV & TRANSFERS	725,147.98	721,807.12	835,500.00	681,531.97	681,531.97	681,531.97
33	300 00	TOTAL PROPERTY TAXES	1,157,397.43	1,093,663.55	916,756.97	1,037,953.03	787,953.03	787,953.03
34		TOTAL REVENUE AVAILABLE	1,882,545.41	1,815,470.67	1,752,256.97	1,719,485.00	1,469,485.00	1,469,485.00
35		LESS: EXPENDITURES	1,411,295.75	1,216,699.25	1,221,822.50	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
36		BALANCE FORWARD	471,249.66	598,771.42	530,434.47	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

- (1) Tax from Line 29
- (2) Delinquent Tax Allowance
- (3) Estimated Loss-Pending Litigation (section 13-508)
- (4) Total Property Tax Requirement

PROPERTY TAX RECAP		
	787,953.03	787,953.03
	0.00	0.00
	0.00	0.00
	787,953.03	787,953.03

Is this Fund designated as a Special Reserve Fund?

If YES, what is the particular purpose for setting funds aside?

Yes  
Retirement of bonded indebtedness

NOTE: To present a balanced budget, TOTAL REVENUE AVAILABLE must agree with TOTAL REQUIREMENTS of the Fund in the proposal columns.

# 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	(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)	\$	1,360,000.00
Local Option Sales Tax	(9)	\$	-
Transfers of Surplus Fees	(10)	\$	-
Excess Tax Collections Returned to County (Statute 77-1776)	(11)	\$	-
Insurance Premium Tax	(12)	\$	120,000.00
Nameplate Capacity Tax	(13)	\$	100.00
Motor Vehicle Fee	(14)	\$	225,000.00
Reimbursement of Indigent Defense Services	(15)	\$	-
License or Occupation Tax (Statute 77-27,223)	(16)	\$	450.00
<b>TOTAL RESTRICTED FUNDS (A)</b>	(17)	\$	<b>16,138,415.73</b>

### 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)	\$	3,438,903.00	
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>4,226,856.00</b>	

### 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) \$ **11,911,559.73**

# 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)

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

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

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

**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 \$ 11,911,559.73  
(11)

Total Unused Restricted Funds Authority = Line (10) - Line (11) \$ 2,322,594.82  
(12)

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



-Corrected - 11/10/24

Levy Limit Form - Page 2 of 3