

Scotts Bluff County
REVENUE SUMMARY

*- Corrected
11/10/2024*

Fiscal Year July 1, 2021 to June 30, 2024

Fund Function	3400 XXXX	BOND FUND XXXXXXXXXXXX
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Code No.	Description	Actual Revenue				Estimated Revenue Ensnuing Year 2024 to 2025		
		2021-2022	2022-2023	2023-2024	Officials Estimation	Proposed	Adopted	Board
		1	2	3	4	5	6	
1	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	Motor Vehicle Tax	226.27	-	-	-	-	-	
5	State Tax Credit	-	-	-	-	-	-	
6	Homestead Exemption	47,512.31	44,250.23	41,903.41	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	
7	Property Tax Credit	63,317.96	53,359.67	52,424.26	-	-	-	
8	Locally Assessed Tax Credit	-	-	-	-	-	-	
9	Public Service Tax Credit	-	-	-	-	-	-	
10	Railroad Tax Credit	-	-	-	-	-	-	
11	LOCAL REVENUE	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	
12	Pro-Rate Motor Vehicle	582.10	8,013.93	1,324.01	3,000.00	3,000.00	3,000.00	
13	Carline Tax	3,686.50	2,346.31	2,256.22	3,500.00	3,500.00	3,500.00	
14	Nameplate Capacity Tax	-	-	7.22	-	-	-	
15	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	In-Lieu-of-Tax - Housing Authority	442.69	416.97	350.67	400.00	400.00	400.00	
17	In-Lieu-of-Tax - Game and Parks	3.21	-	-	-	-	-	
18	In-Lieu-of-Tax - Fish & Wildlife	-	-	2.06	-	-	-	
19	Principal & Interest Due Ag Society	-	-	-	-	-	-	
20	Homestead Exempt Commission	(475.12)	(437.14)	(419.05)	-	-	-	
21	Property Tax Commission	-	-	-	-	-	-	
22	Tax Relief Commission	-	-	-	-	-	-	
23	Interest on Bonds	-	-	-	-	-	-	
24	Proceeds - Bonds & Escrow Interest	737.29	4,967.17	-	-	-	-	
25	Miscellaneous Refunds	-	-	-	-	-	-	
26	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	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	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	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	

PROPERTY TAX RECAP

787,953.03	787,953.03
0.00	0.00
0.00	0.00
787,953.03	787,953.03

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

Is this Fund designated as a Special Reserve Fund?
if YES, what is the particular purpose for setting funds aside?

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))	(4)	\$	-
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 (<i>Cannot Be A Negative Number</i>)	(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
TOTAL RESTRICTED FUNDS (A)	(17)	\$	16,138,415.73

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)		
TOTAL LID EXCEPTIONS (B)	(29)	\$	4,226,856.00

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	<u>BASE LIMITATION PERCENT INCREASE (2.5%)</u>	2.50 %	
		(4)	
2	<u>ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%</u>	- %	
	$\frac{17,142,757.00}{2024 \text{ Value Attributable to Growth per Assessor}} \div \frac{3,612,184,359.00}{2023 \text{ Valuation}} = \frac{0.47}{\text{Multiply times 100 To get \%}}$	(5)	
3	<u>ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE</u>	1.00 %	
	$\frac{4}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{80.00}{\text{Must be at least .75 (75\%) of the Governing Body}}$	(6)	
	ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.		
4	<u>SPECIAL ELECTION - VOTER APPROVED % INCREASE</u> Please Attach Ballot Sample and Election Results	%	
		(7)	
	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.

