

**2025-2026
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, 2025 through JUNE 30, 2026

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 9-30-2025
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		14,300,215.00	14,300,215.00
Bond Fund	993,737.00		993,737.00
			-
			-
			-
			-
			-
			-
			-
Total All Funds	993,737.00	14,300,215.00	15,293,952.00

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, 2024 through June 30, 2025?

YES NO

If YES, please submit Interlocal Agreement Report by September 30th

Total Certified Valuation \$ 4,162,612,310

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

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 period of July 1, 2024 through June 30, 2025?

YES NO

If YES, please submit Trade Name Report by September 30th

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	8,870,000.00
Interest	973,137.50
Total Bonded Indebtedness	9,843,137.50

Scotts Bluff County Budget Books: 2025-2026
Required Workpapers - Auditor of Public Accounts

SCOTTS BLUFF COUNTY

BUDGET MESSAGE

Scotts Bluff County Commissioners had the following goals when developing the budget for 2025-2026: fiscal responsibility, cash reserve growth, and adding no new debt.

Fiscal responsibility: Commissioners met with key department officials to review budget requests. We asked officials to build their budgets responsibly, remove inefficiencies and prioritize essential needs. A disciplined approach was expected, ensuring every dollar spent delivers measurable value to our residents.

Cash Reserves: A strong financial foundation is critical to weathering economic uncertainty and funding future needs. In past years, we have reduced reserves in order to meet our budget goals. This year, we placed importance on maintaining and slowly rebuilding those necessary reserves.

Debt: Scotts Bluff County has four outstanding bonds. Two are scheduled to be paid off in 2031, one in 2034 and the fourth in 2037. Commissioners are reluctant to assume more debt, and want to focus on paying off the current debts, relieving taxpayers of this burden in future years.

This budget is more than numbers—it is a reflection of our values. We thank our residents for their continued trust and support, and we pledge to uphold the principles of transparency, accountability, and fiscal prudence in every decision we make. See attached list for petty cash balances held by officials, as required.



Chairperson of County Board

Scotts Bluff County

Petty Cash Balances

	Balance 6/30/25
County Clerk	500.00
Register of Deeds	50.73
Register of Deeds	300.00
Sheriff's Office	260.00
Sheriff's Office - Imprest	7,049.28
County Court	400.00
Clerk/District Court	100.00
Keno - Main Location	6,400.00
Keno - Morrill Location	2,400.00

Commissioner

Approved Balance

2,000.00	- Petty Cash Bag	- per Kelly, 9/24
300.00	- Petty Cash Bag	- per Alesia, 9/26
300.00	- base amount in cash drawer	- per Alesia, 9/26
400.00	- Petty Cash Bag	- per Faye, 9/25
4,000.00		- per Faye, 9/25
400.00	- base amount in cash drawer	- per Diane, 9/25
200.00	- base amount in cash drawer	- per Darla-, 9/24
6,400.00		- per auditor, Dana Cole
2,400.00		- per auditor, Dana Cole

SCOTTS BLUFF COUNTY
RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2025, to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the County Board on the 25th day of September, 2025.

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, 2025, to June 30, 2026, 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, 2025, and ending June 30, 2026.

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, 2025.

COUNTY BOARD

 _____	_____
 _____	_____
_____	_____

**SCOTTS BLUFF COUNTY
SUMMARY OF ALL FUNDS**

	Actual 2023-2024 (Column 1)	Actual 2024-2025 (Column 2)	Proposed 2025-2026 (Column 3)	Adopted 2025-2026 (Column 4)
Disbursements and Transfers:				
Operating	31,751,021.37	31,812,876.38	40,057,414.18	39,307,414.18
Capital Outlay	8,872,233.95	7,838,630.43	7,963,570.35	6,652,570.35
Debt Service	1,221,822.50	1,219,485.00	1,706,047.50	1,456,047.50
Transfers Out <i>(Must agree to Transfers In Below)</i>	7,515,959.00	8,231,427.62	11,588,710.58	9,846,283.09
Total Disbursements and Transfers	49,361,036.82	49,102,419.43	61,315,742.61	57,262,315.12
Balance, Receipts and Transfers:				
Net Fund Balance	19,450,461.09	14,027,344.04	9,861,615.32	9,861,615.32
Intergovernmental Federal	1,975,528.82	2,057,252.77	3,445,341.67	3,445,341.67
Intergovernmental State	6,315,117.31	6,825,646.67	6,204,238.91	6,204,238.91
Intergovernmental Local	16,083,167.06	15,215,045.34	14,098,469.46	14,583,959.66
Personal and Real Property Taxes	12,048,147.58	12,607,318.31	14,634,478.61	15,293,952.00
Transfers In <i>(Must agree to Transfers Out Above)</i>	7,515,959.00	8,231,427.62	11,588,710.58	9,846,283.09
Total Resources Available	63,388,380.86	58,964,034.75	59,832,854.55	59,235,390.65
Balance Forward/Cash Reserve	14,027,344.04	9,861,615.32	(1,482,888.06)	1,973,075.53
Cash Reserve Percentage				5%

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 www.scottsbluffcountyne.gov

	<u>BOARD CHAIRPERSON</u>	<u>COUNTY CLERK</u>	<u>PREPARER</u>
NAME	<u>Mark Harris</u>	<u>Kelly Sides</u>	<u>Lisa Rien</u>
TITLE /FIRM NAME	<u>Chairperson</u>	<u>County Clerk</u>	<u>Management Accountant</u>
TELEPHONE	<u>(308) 632-2283</u>	<u>(308) 436-6600</u>	<u>(308) 436-6726</u>
EMAIL ADDRESS	<u></u>	<u></u>	<u></u>

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
2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request <i>(from prior year budget - Cover Page submitted to the State Auditor)</i>	(1) \$	<u>14,178,695.00</u>
Less: Prior Year Exceptions Utilized <i>(Will all be zero for 2025-2026 budget because first year of new cap)</i>		
Approved Bonds <i>(prior year line 16)</i>	(2)	<u>-</u>
Emergency Response <i>(prior year line 17)</i>	(3)	<u>-</u>
Public Safety Services <i>(prior year line 18)</i>	(4)	<u>-</u>
County Attorneys <i>(prior year line 19)</i>	(5)	<u>-</u>
County Public Defenders <i>(prior year line 20)</i>	(6)	<u>-</u>
Response to Public Safety Threat <i>(prior year line 21)</i>	(7)	<u>-</u>
Public Safety Interlocal Agreements <i>(prior year line 22)</i>	(8)	<u>-</u>
Voter Approved Increase <i>(prior year line 23)</i>	(9)	<u>-</u>
Unused authority used in the prior year <i>(prior year line 24)</i>	(10)	<u>-</u>
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	(11)	<u>-</u>
Preliminary Property Tax Request Authority (line 1 - line 11)	(12)	<u>14,178,695.00</u>

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue)		<u>14,181,071.98</u>
See instructions below for where to find this amount		<u>(13)</u>
Growth Percentage per County Assessor		
<u>29,227,119.00</u> / <u>3,859,059,332.00</u> = <u>0.76%</u>		
2025 Growth Value / 2024 Total Valuation	(14a)	<u>107,402.31</u>
<i>(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)</i>		Increase due to Growth (14)
Inflation Percentage	<u>5.17%</u>	
<i>(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)</i>	(15a)	<u>733,161.42</u>
		Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds <i>(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))</i>	(16)	<u>-</u>
Response to a declared emergency in the prior year & certified to the Auditor <i>(Must agree to total on Schedule 2)</i>	(17)	<u>-</u>
Public Safety Services, as defined in §13-320 <i>(Must agree to total on Schedule 3)</i>	(18)	<u>-</u>
County Attorneys	(19)	<u>-</u>
County Public Defenders	(20)	<u>-</u>
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	<u>-</u>
Support of an interlocal agreement relating to public safety	(22)	<u>-</u>
Voter approved increase pursuant to § 13-3405 <i>(MUST attach sample ballot language and certified election results)</i>	(23)	<u>-</u>
Prior Year's Unused Property Tax Request Authority used this year <i>(Cannot exceed amount on Supporting Schedule 1, line 1)</i>	(24)	<u>275,000.00</u>
Total Exceptions Utilized (Total lines 16 thru 24)	(25)	<u>275,000.00</u>
2025-2026 Total Property Tax Request Authority (Total lines 12, 14, 15, 25)	(26)	<u>15,294,258.73</u>
2025-2026 ACTUAL Property Tax Request (from Cover Page - Page 1)	(27)	<u>15,293,952.00</u>
Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3) <i>(Line 26 - Line 27, MUST be greater than or equal to \$0.00)</i>	(28)	<u>306.73</u>

SCOTTS BLUFF COUNTY
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority <i>(See instructions below for how to determine this amount)</i>	(1)	\$ 709,053.60
Less: Amount used this year <i>(from Computation Form, line 24) (cannot exceed line 1)</i>	(2)	275,000.00
Add: Unused Authority created this year <i>(from Computation Form, line 28)</i>	(3)	306.73
Total Unused Property Tax Request Authority available for future years <i>(cannot be less than \$0.00)</i>	(4)	434,360.33

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			\$ -
			-
			-
			-
			-
			-
			-
Total Emergency Response Exception <i>(must agree to Computation Form, line 17)</i>			-

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	\$ -
	-
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception <i>(must agree to Computation Form, line 18)</i>	-

SCOTTS BLUFF COUNTY
Schedule of Budgeted Disbursements
For the Year Ended June 30, 2026

Functions/Programs	Operating *	Capital Outlay	Debt Service	Other **	Total Disbursements
Governmental:					
General Government	11,251,424.96	1,477,254.53		9,707,298.09	22,435,977.58
Public Safety - Law Enforcement	15,042,940.20	199,990.00	1,235,062.50	-	16,477,992.70
Public Safety - Other	3,272,969.46	1,927,667.63		-	5,200,637.09
Public Works - Highways & Roads	7,001,097.58	2,951,495.55	220,985.00	138,985.00	10,312,563.13
Public Works - Other	751,051.72	500.00			751,551.72
Public Health & Social Services	330,075.76	2,000.00			332,075.76
Culture and Recreation	1,347,697.50	3,500.00			1,351,197.50
Community Development					-
Miscellaneous					-
Business-type Activities:					
Airport					-
Nursing Home					-
Hospital					-
Historical Society					-
Solid Waste					-
Museum					-
Other	310,157.00	90,162.64		-	400,319.64
Total Disbursements & Transfers	39,307,414.18	6,652,570.35	1,456,047.50	9,846,283.09	57,262,315.12

SCOTTS BLUFF COUNTY LEVY LIMIT FORM

Name <i>(Column A)</i>	Property Taxes Other Than Bonds <i>(Column B)</i>	Bond Property Taxes <i>(Column C)</i>	Valuation <i>(Column D)</i>	General Tax Levy <i>(Column E)</i>	Bond Tax Levy <i>(Column F)</i>
Countywide Entities					
County	14,300,215.00	993,737.00	4,162,612,310	0.343539	0.023873
Ag. Society	248,092.00	94,908.00	4,162,612,310	0.005960	0.002280
Historical Society	-	-	-	0.000000	0.000000
Airport Authority	1,456,914.00	110,309.00	#####	0.035000	0.002650
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.384499	

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	3,448,593	0.082847
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)	0.384499
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	0.008490
Irrigation District - Largest General Levy Authority granted by County Board	0.000000
Drainage District - Largest General Levy Authority granted by County Board	0.012330
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	0.445319 (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

	Taxing District <small>(Column 1)</small>	County-wide Levy <small>(Column 2)</small>	Fire District <small>(Column 3)</small>	Cemetery District <small>(Column 4)</small>	Irrigation District <small>(Column 5)</small>	Drainage District <small>(Column 6)</small>	Rural Water District <small>(Column 7)</small>	Other District <small>(Column 8)</small>	Total Levy Allocated <small>(Column 9)</small>
	<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	Lyman-Kiowa Rural Fire		0.040000						0.040000
3	McGrew Rural Fire		0.040000						0.040000
4	Minatare/Melbeta Vol Fire		0.040000						0.040000
5	Mitchell Rural Fire		0.040000						0.040000
6	Scottsbluff Rural Fire		0.040000						0.040000
7	Creighton Vall Cemetery			0.008490					0.008490
8	East Lawn Cemetery			0.008350					0.008350
9	Forest Lawn Cemetery			0.006080					0.006080
10	High Butte Cemetery			0.005780					0.005780
11	Mitchell Valley Cemetery			0.003290					0.003290
12	Minatare Drainage Dist					0.005300			0.005300
13	Mitchell Drainage Dist					0.012330			0.012330
14	Morrill Drainage Dist					0.006460			0.006460
15									0.000000
16									0.000000
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

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 14,178,695.00
(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

$$\frac{29,227,119}{2025 \text{ Real Growth Value per Assessor}} \div \frac{3,859,059,332}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.76} \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.76 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 391,331.98

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 14,570,026.98
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) \$ 15,293,952.00
(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 GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

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

SCOTTS BLUFF COUNTY COMMISSIONERS

1825 10TH STREET

TO: ADMINISTRATION BUILDING

GERING, NE. 69341

TAXABLE VALUE LOCATED IN THE COUNTY OF: SCOTTS BLUFF

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage ^b
COUNTY GENERAL	County-General	29,227,119	4,162,612,310	3,859,059,332	0.76

** Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

Note: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.

^b Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total 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)

8/18/25

 (date)

CC: County Clerk, SCOTTS BLUFF County

CC: County Clerk where district is headquartered, _____ County

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

262,171,008 Pers Prior

3,596,888,324 Real Prior

281,074,123 Pers Value

3,881,538,187 Real Value

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 2025/2026 levy for:

<u>Gering Valley Rural Fire District</u>				
be set at	General	.040000	which will generate	<u>\$101,957</u>
	Bond	.000000		<u>\$ 0</u>
	Total	.040000		<u>\$101,957</u>
<u>Lyman-Kiowa Rural Fire District</u>				
be set at	General	.040000	which will generate	<u>\$82,659</u>
<u>McGrew Rural Fire Protection District</u>				
be set at	General	.040000	which will generate	<u>\$20,717</u>
<u>Minatare/Melbeta Volunteer Fire & Rescue</u>				
be set at	General	.040000	which will generate	<u>\$170,995</u>
	Bond	.016690		<u>\$ 66,208</u>
	Total	.056690		<u>\$237,203</u>
<u>Mitchell Rural Fire District</u>				
be set at	General	.040000	which will generate	<u>\$187,425</u>
<u>Scottsbluff Rural Fire Protection District</u>				
be set at	General	.040000	which will generate	<u>\$257,907</u>
<u>Creighton Valley Cemetery</u>				
be set at	General	.008490	which will generate	<u>\$6,133</u>
<u>East Lawn Cemetery</u>				
be set at	General	.008350	which will generate	<u>\$21,106</u>
<u>Forest Lawn Cemetery</u>				
be set at	General	.006080	which will generate	<u>\$32,319</u>
<u>High Butte Cemetery</u>				
be set at	General	.005780	which will generate	<u>\$3,059</u>
<u>Mitchell Valley Cemetery</u>				
be set at	General	.003290	which will generate	<u>\$6,649</u>

Minatare Drainage District

be set at General .005300

which will generate \$3,400

Mitchell Drainage District

be set at General .012330

which will generate \$13,596

Morrill Drainage District

be set at General .006460

which will generate \$6,560

Scotts Bluff County Ag Society

be set at General .005960

which will generate \$248,092

Capital Const. .002280

\$ 94,908

Total .008240

\$342,999

Scotts Bluff County Airport Authority

be set at General .035000

which will generate \$1,456,914

Bond .002650

\$ 110,309

Total .037650

\$1,567,224

Approved this 26th of August, 2025 at Gering, NE.

Mark Harris

Mark Harris

Charlie Knapper

Charlie Knapper

Ken Meyer

Ken Meyer

Russ Reisig

Russ Reisig

Mike Blue

Mike Blue

Attest:



Kelly Sides
Kelly Sides
Scotts Bluff County Clerk

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 25-Tax

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 2025-2026 property tax request be set at:

General Fund	\$	14,300,215.00
Bond Fund	\$	993,737.00
	- \$	-
	- \$	-

- 2. The total assessed value of property differs from last year's total assessed value by 7.87 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 0.34062 per \$100 of assessed value.
- 4. SCOTTS BLUFF County proposes to adopt a property tax request that will cause its tax rate to be 0.367412 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 7.12 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025

Motion by Reisig, seconded by Blue to adopt Resolution # 25-Tax.

Voting yes were:

Blue
Reisig

Voting no were:

Harris

Dated this 25th day of September, 2025



Advertising Affidavit

Account Number: 1040777

Date: September 11, 2025

E-mail

Lisa.Rien@scottsbluffcountyne.gov

Scotts Bluff County
1825 10TH STREET
GERING, NE 69341

Date	Category	Description	Ad Size	Total Cost
9/11/2025	Legal Notices	SCOTTS BLUFF COUNTY CLERK	4 x 9.75 IN	295.20

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 CLERK

was published in said newspaper on the following dates:

09/11/2025

The first insertion being given ... 9/11/2025

Newspaper reference: 0000441336-01

Cols: 4.00 ad width: 6.67 ad depth: 9.75

Sworn to and subscribed before me this Thursday, September 11, 2025

Billing Representative

Notary Public

Kelly Ann Johnson
NOTARY PUBLIC
Commonwealth of Virginia
Registration No. 8004299
My Comm. Exp. March 31, 2026

State of Virginia
County of Hanover
My Commission expires

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 15th day of SEPTEMBER, 2025 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 Management Accountant 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)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 17,789,241.92	\$ 18,831,208.86	\$ 22,193,412.98	\$ 2,860,000.00	\$ 10,753,197.88	\$ 14,300,215.00
Road & Bridge	\$ 6,510,520.68	\$ 7,133,627.42	\$ 7,515,164.04		\$ 7,515,164.04	\$ -
Highway/Bridge Buy Back	\$ 713,501.78	\$ 709,007.96	\$ 793,633.70		\$ 793,633.70	\$ -
Road Bridge Const	\$ -	\$ -	\$ 6,387.39		\$ 6,387.39	\$ -
Visitor Promotion Fund	\$ 307,974.44	\$ 363,291.17	\$ 380,398.72		\$ 380,398.72	\$ -
Visitor Improvement Fund	\$ 232,421.04	\$ 55,000.00	\$ 970,800.34		\$ 970,800.34	\$ -
Preservation & Modernization	\$ 17,228.92	\$ 11,757.39	\$ 121,931.94		\$ 121,931.94	\$ -
Self-Funded Insurance	\$ 3,305,910.98	\$ 3,378,396.67	\$ 4,117,877.81		\$ 4,117,877.81	\$ -
General Assistance	\$ 91,259.00	\$ 2,963.65	\$ -		\$ -	\$ -
State Institutions	\$ 9,138.00	\$ -	\$ -		\$ -	\$ -
Veteran's Fund	\$ 3,801.31	\$ 3,350.05	\$ 5,500.00		\$ 5,500.00	\$ -
Handy-Bus	\$ 1,387,108.80	\$ 1,496,659.27	\$ 1,846,885.00		\$ 1,846,885.00	\$ -
Handy-Bus Cap Imp	\$ 32,278.08	\$ 16,292.00	\$ 104,894.08		\$ 104,894.08	\$ -
Opioid Recovery	\$ -	\$ -	\$ 200,000.00		\$ 200,000.00	\$ -
Stop Program-City Attorney	\$ -	\$ -	\$ 16,019.09		\$ 16,019.09	\$ -
CD Drug Law Ent & Educ	\$ -	\$ -	\$ 53,078.00		\$ 53,078.00	\$ -
WING-Drug Fund	\$ 120,185.03	\$ 149.64	\$ 109,641.59		\$ 109,641.59	\$ -
Drug Court Fund	\$ 648.80	\$ 250.00	\$ 5,088.93		\$ 5,088.93	\$ -
Federal Forfeiture Fund	\$ 4,568.00	\$ -	\$ 22,550.25		\$ 22,550.25	\$ -
Special Projects Fund	\$ 66,775.45	\$ 48,844.85	\$ 224,538.11		\$ 224,538.11	\$ -
Community Juvenile Aid	\$ 76,608.65	\$ 73,576.60	\$ 103,837.35		\$ 103,837.35	\$ -
KIDTA Fund	\$ 71,012.15	\$ 20,472.32	\$ 71,044.36		\$ 71,044.36	\$ -
Homeland Security Fund	\$ 585,840.88	\$ 538,867.44	\$ 1,860,202.00		\$ 1,860,202.00	\$ -
VCCA Grant	\$ -	\$ -	\$ -		\$ -	\$ -
ARPA - 2580	\$ 3,343,312.76	\$ 2,489,609.96	\$ -		\$ -	\$ -
Local Assistance-2585	\$ -	\$ 69,120.36	\$ 30,879.64		\$ 30,879.64	\$ -
Inheritance Tax Fund	\$ 800,061.98	\$ 980,874.96	\$ 1,593,674.94		\$ 1,593,674.94	\$ -
Keno Lottery Fund	\$ 582,231.48	\$ 534,387.66	\$ 1,005,294.09		\$ 1,005,294.09	\$ -
County Health Fund	\$ 108,007.07	\$ 27,454.62	\$ 1,760.76		\$ 1,760.76	\$ -
E-911 Emer Mgmt-Interlocal	\$ 1,800,003.48	\$ 520,900.66	\$ 1,016,726.49		\$ 1,016,726.49	\$ -
E-911 Wireless Fund	\$ 87,337.21	\$ 72,460.28	\$ 124,919.28		\$ 124,919.28	\$ -
E-911 Wireless Holding	\$ 80,537.00	\$ 126,440.80	\$ -		\$ -	\$ -
Detention Center	\$ 7,406,549.31	\$ 7,809,356.64	\$ 7,797,005.12		\$ 7,797,005.12	\$ -
Bond Fund	\$ 1,221,822.50	\$ 1,219,485.00	\$ 1,208,047.50	\$ 250,000.00	\$ 482,310.50	\$ 993,737.00
Capital Improvement Fund	\$ 713,371.52	\$ 800,505.13	\$ 1,109,120.34		\$ 1,109,120.34	\$ -
Jail Remodel Bond Loan	\$ 4,884.07	\$ -	\$ -		\$ -	\$ -
Flood Control Fund	\$ 56,389.25	\$ 5,075.50	\$ 99,273.29		\$ 99,273.29	\$ -
Scottsbluff Drain Sinking	\$ 25,000.00	\$ -	\$ 437,710.13		\$ 437,710.13	\$ -
Noxious Weed Control	\$ 146,842.58	\$ -	\$ -		\$ -	\$ -
Central Communications	\$ 1,711,121.80	\$ 1,778,916.19	\$ 1,862,560.32		\$ 1,862,560.32	\$ -
Inheritance Tax Holding Fund	\$ -	\$ -	\$ 118,624.04		\$ 118,624.04	\$ -
TOTALS	\$ 49,413,276.93	\$ 49,109,412.65	\$ 57,326,479.62	\$ 3,110,000.00	\$ 45,142,527.62	\$ 16,283,962.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 993,737.00	\$ 14,300,215.00	\$ 15,293,952.00
Unused Property Tax Request Authority available for next year			\$ 434,360.33

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 25th day of September, 2025 at 4:00 o'clock P.M. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	53,517,494.13	57,326,479.62	7%
Property Tax Request	\$ 14,178,695.00	\$ 15,293,952.00	8%
Valuation	3,859,059,332	4,162,612,310	8%
Tax Rate	0.367413	0.367412	0%
Tax Rate If Prior Tax Request was at Current Valuation	0.340620		

SCOTTS BLUFF COUNTY
COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES

<u>Tax Year</u>	<u>Amount</u>
2024	<u>\$ 20,140,223.96</u>
2023	<u>\$ 16,168.39</u>
2022	<u>\$ 2,871.64</u>

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025
SCOTTS BLUFF COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
City of Scottsbluff & City of Gering	7/1/2014 - current	to fund Ambulance Service
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.
The University of Nebraska & Morrill County	effective 10/1/1990; amended 10/1/97	To Provide Extension Services to Scotts Bluff and Morrill Counties
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
State of Nebraska Probation Administration	N/A - state Statute	County Probation Building provides space for District #12 Probation offices, office equipment and services
Banner, Kimball, Box Butte, Morrill, Cheyenne, Dawes, Sioux and Garden counties	N/A -	Aging Office of Western Nebraska
All Nebraska Counties that are members of NIRMA	Ongoing Membership since 1985	Property, casualty, Workers Compensation & Employment Practices coverage
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
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
Counties included: Banner, Box Butte, Cheyenne, Dawes, Deuel, Garden, Kimball, Morrill, Sheridan, Sioux		Mental Health Services - Region I Health Authority, substance abuse and mental health
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
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
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
State of Nebraska Probation Administration	N/A - state Statute	District #10 Probation operation costs shared with panhandle counties
Pictometry	Agreement term: 2024-2027, until new terms	Aerial Imagery of Scotts Bluff County, Shared with Cities for Mapping and GIS services

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.	\$ 123,542.73
The University of Nebraska & Morrill County	effective 10/1/1990; amended 10/1/97	To Provide Extension Services to Scotts Bluff and Morrill Counties	
The couties of Sioux, Dawes, Sheridan, Box Butte, Morrill, Garden, Kimball, Banner & Deuel	effective 7/10/1973	Support the Regional Office of Human Development for the purpose of providing services for the developmentally disableds	\$ 33,400.00
State of Nebraska Probation Adminstration	N/A - state Statute	County Probation Building provides space for District #12 Probation offices, office equipment and services	\$ 56,159.00
Banner, Kimball, Box Butte, Morrill, Cheyenne, Dawes, Sioux and Garden counties	N/A -	Aging Office of Western Nebraska	
All Nebraska Counties that are members of NIRMA	Ongoing Membership since 1985	Property, casualty, Workers Compensation & Employment Practices coverage	\$ 975,289.00
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	
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	\$ 30,100.24
Counties included: Banner, Box Butte, Cheyenne, Dawes, Deuel, Garden, Kimball, Morrill, Sheridan, Sioux		Mental Health Services - Region I Health Authority, substance abuse and mental health	\$ 163,378.00
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	\$ 1,962,560.32
City of Scottsbluff, City of Gering, City of Terrytown	10/1/2020 to 9/30/2021	Stream Guage - North Platte River, shared cost to maintain	
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	
State of Nebraska Probation Adminstration	N/A - state Statute	District #10 Probation operation costs shared with panhandle counties	\$ 24,827.14
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

\$ 3,448,593.09

**Scotts Bluff County Budget Books
Supporting Workpapers**

SCOTTS BLUFF COUNTY BUDGET COMPARATIVE - FY 2024-2025 To 2025-2026 Property Tax Review

(+) asking for more
(-) asking for less

	Budgeted Expenditures		Budgeted Revenue		Beginning Fund Balance		Tax Asking		Tax Asking Review	
	24-25	25-26	24-25	25-26	24-25	25-26	24-25	25-26	Difference	%-age change
100 General Fund										
601 County Board	213,176.00	216,026.00	-	-	-	-	213,176.00	216,026.00	2,850.00	1.34%
602 County Clerk	309,285.00	307,494.00	9,200.00	9,240.00	-	-	300,085.00	298,254.00	(1,831.00)	-0.61%
603 County Treasurer	766,351.00	801,928.40	3,170,420.00	3,126,690.00	-	-	(2,404,069.00)	(2,324,761.60)	79,307.40	3.30%
604 Register of Deeds	296,689.40	311,091.00	212,000.00	225,000.00	-	-	84,689.40	86,091.00	1,401.60	1.65%
605 County Assessor	774,762.10	679,757.50	-	-	-	-	774,762.10	679,757.50	(95,004.60)	-12.26%
607 Election	151,230.60	163,456.60	22,725.00	13,826.15	-	-	128,505.60	149,630.45	21,124.85	16.44%
608 Building & Zoning	114,677.60	117,239.60	26,700.00	29,000.00	-	-	87,977.60	88,239.60	262.00	0.30%
610 Information Sys	571,060.00	575,045.00	-	-	-	-	571,060.00	575,045.00	3,985.00	0.70%
611 Mgmt. Accountant	218,823.00	292,267.00	-	-	-	-	218,823.00	292,267.00	73,444.00	33.56%
621 Clerk of District Ct.	397,608.00	404,137.00	162,700.00	108,701.00	-	-	234,908.00	295,436.00	60,528.00	25.77%
622 County Court	620,200.00	545,400.00	-	-	-	-	620,200.00	545,400.00	(74,800.00)	-12.06%
624 District Judges	265,795.80	254,912.60	-	-	-	-	265,795.80	254,912.60	(10,883.20)	-4.09%
625 Public Defender	725,036.00	804,021.80	-	-	-	-	725,036.00	804,021.80	78,985.80	10.89%
641 Building & Grounds	750,231.00	774,533.00	-	-	-	-	750,231.00	774,533.00	24,302.00	3.24%
645 Coop. Extension	192,129.00	199,508.00	-	-	-	-	192,129.00	199,508.00	7,379.00	3.84%
651 County Sheriff	2,939,750.00	3,134,813.00	132,450.00	312,450.00	-	-	2,807,300.00	2,822,363.00	15,063.00	0.54%
652 County Attorney	1,104,979.00	1,225,318.00	12,800.00	18,050.00	-	-	1,092,179.00	1,207,268.00	115,089.00	10.54%
662 Child Support	377,540.00	400,040.00	250,000.00	250,000.00	-	-	127,540.00	150,040.00	22,500.00	17.64%
675 Dist. 12 Probation	66,485.00	71,485.00	44,620.97	46,657.86	-	-	21,864.03	24,827.14	2,963.11	13.55%
693 Emergency Mgmt.	138,460.95	186,229.00	114,886.26	156,128.76	-	-	23,574.69	30,100.24	6,525.55	27.68%
702 County Surveyor	49,405.60	50,493.00	-	-	-	-	49,405.60	50,493.00	1,087.40	2.20%
733 Weed Control	200,281.65	156,866.29	35,000.00	-	-	-	165,281.65	156,866.29	(8,415.36)	-5.09%
801 Relief & Aid	91,904.60	85,000.00	91,904.60	85,000.00	-	-	-	-	-	0.00%
803 Veterans Service	219,547.00	227,315.00	14,225.00	15,800.00	-	-	205,322.00	211,515.00	6,193.00	3.02%
815 Probation Bldg	54,941.00	56,159.00	-	-	-	-	54,941.00	56,159.00	1,218.00	2.22%
822 Institutions	17,000.00	12,500.00	-	-	-	-	17,000.00	12,500.00	(4,500.00)	-26.47%
945 GIS/Mapping	334,829.46	264,568.30	2,773.32	2,627.00	-	-	332,056.14	261,941.30	(70,114.84)	-21.12%
970 Fuel Station	250,000.00	240,500.00	250,000.00	240,500.00	-	-	-	-	-	-
971 Admin. General	2,189,222.19	2,116,660.19	2,695,512.93	3,269,782.32	(2,963,659.22)	(2,843,744.89)	(3,469,949.96)	(3,996,867.02)	(526,917.06)	15.19%
971 Tri-City Roadrunner	1,633,127.00	1,846,885.00	1,450,721.00	1,704,769.75	(27,228.36)	(8,303.05)	155,177.64	133,812.20	(21,365.44)	-13.77%
971 Roads	8,074,540.20	7,515,164.04	5,314,835.93	4,527,858.93	(783,709.98)	(631,444.80)	1,975,994.29	2,355,860.31	379,866.02	19.22%
971 Veterans Aid	5,919.00	5,500.00	-	-	(1,727.12)	(1,376.50)	4,191.88	4,123.50	(68.38)	-1.63%
971 SBCCDC	7,859,810.97	7,622,943.84	4,345,500.00	4,305,000.00	(401,026.54)	(984.16)	3,113,284.43	3,316,959.68	203,675.25	6.54%
971 SBCCDC - B&G	175,724.00	174,061.28	-	-	-	-	175,724.00	174,061.28	(1,662.72)	-0.95%
971 Flood	100,499.09	99,273.29	18,500.00	18,500.00	(56,999.09)	(55,773.29)	25,000.00	25,000.00	-	0.00%
971 Comm Center	1,936,794.89	1,962,560.32	574,496.00	425,600.20	(92,654.30)	(28,128.39)	1,269,644.59	1,508,831.73	239,187.14	18.84%
3400 Bond Fund	1,469,485.00	1,456,047.50	151,097.50	142,885.00	(530,434.47)	(319,425.89)	787,953.03	993,737.00	205,783.97	26.12%
Subtotal	35,657,301.10	35,357,199.55	19,103,068.51	19,034,066.97	(4,857,439.08)	(3,889,180.97)	11,696,793.51	12,433,952.00	737,158.49	6.30%
Total Budgeted Cash Reserve	2,481,901.00	2,860,000.00	XXXXXX	XXXXXX			2,481,901.00	2,860,000.00	378,099.00	15.23%
Total Property Tax Required	38,139,202.10	38,217,199.55	19,103,068.51	19,034,066.97	(4,857,439.08)	(3,889,180.97)	14,178,694.51	15,293,952.00	1,115,257.49	7.87%

General	36,669,717.10	36,761,152.05	18,951,971.01	18,891,181.97	General Portion	13,390,741.48	14,300,215.00
Bond	1,469,485.00	1,456,047.50	151,097.50	142,885.00	Bond Portion	787,953.03	993,737.00
TOTAL TAX	38,139,202.10	38,217,199.55	19,103,068.51	19,034,066.97		14,178,694.51	15,293,952.00

LEVY ANALYSIS:

	Current levy Status	Last year's levy	This year's budget @ last year levy	Last year's tax amounts		
General Levy	0.343540	0.346995	14,444,056.59	13,390,741.48		139128.84
Bond Levy	0.023870	0.020418	849,922.18	787,953.03		139,102.07
	0.367410	0.367413	15,293,978.77	14,178,694.51	26.77	
			<i>Difference:</i>	<i>1,115,284.26</i>		

JOINT PUBLIC HEARING (Pink Postcard):

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

Valuation	2024	2025	
	3,859,059,332	4,162,612,310	
Allowable Growth Percentage Increase	2%	14,178,694.51	2024-2025 Prior Year Total Tax Request
Real Growth Percentage Increase	Levy Tax Amount	15,293,952.00	This Year Total Tax Request
2025 Real Growth Value	29,227,119		
Prior Year Total Property Valuation per Assessor	3,859,059,332		
Total Base Property Tax Request Authority	0.76%	391,331.97	Pink Postcard: (Over)/Under
Total Allowable Growth Percentage Increase	2.76%	14,570,026.48	15,293,952.00
		Difference	(723,926)

Print Date:
9/25/2025 **FINAL**

Scotts Bluff County Levy				
2010-2024 <i>Provided by County Treasurer-6/30/25</i>				
Tax Year	Total County Valuation	County Levy	County Bond Levy	Total Levy
2024	\$3,859,702,026.00	0.346995	0.020418	0.367413
2023	\$3,612,124,368.00	0.347541	0.026868	0.374409
2022	\$3,258,371,156.00	0.371060	0.033648	0.404708
2021	\$3,144,391,357.00	0.371544	0.041370	0.412914
2020	\$3,058,412,928.00	0.384834	0.037725	0.422559
2019	\$3,032,190,113.00	0.389550	0.032890	0.422440
2018	\$2,989,301,315.00	0.383690	0.038830	0.422520
2017	\$2,928,764,168.00	0.389030	0.033560	0.422590
2016	\$2,779,890,512.00	0.384890	0.029140	0.414030
2015	\$2,715,415,585.00	0.379660	0.033540	0.413200
2014	\$2,575,824,852.00	0.368910	0.036250	0.405160
2013	\$2,427,211,176.00	0.386920	0.040860	0.427780
2012	\$2,330,769,367.00	0.389500	0.044700	0.434200
2011	\$2,274,246,202.00	0.389110	0.042220	0.431330
2010	\$2,168,034,442.00	0.390000	0.033810	0.423810
2005	\$1,535,623,151.00	N/A	N/A	

Bond
0.035000
0.037480
0.033560
0.038830
0.032890
0.037725
0.041370
0.033648
0.026868
0.020418

Calculating Levy:
 Valuation x levy x .01 = tax levy amount

 Tax amount/valuation x 100
 = levy value

15,656,322 ???
0.376117708
Max Levy - 2025-2026

Scotts Bluff County			@ 1%
FY 2025-2026 Budget Totals		Budget Amts	Salary
From Official Request Amounts		For 6/30/2026	Only
601	County Board	126,955.00	0.00
602	County Clerk	73,874.00	738.74
603	County Treasurer	390,880.10	3,908.80
604	Register of Deeds	76,954.00	769.54
605	County Assessor	188,992.00	1,889.92
607	Election	32,509.00	325.09
608	Building & Zoning	67,451.00	674.51
610	Information Systems	0.00	0.00
611	Management Accountant	210,750.00	2,107.50
621	Clerk of the District Court	84,025.00	840.25
624	District Judge	55,800.00	558.00
625	Public Defender	420,538.00	4,205.38
641	Buildings & Grounds	187,834.00	1,878.34
645	Cooperative Extension	85,770.00	857.70
651	Sheriff Department	0.00	0.00
652	County Attorney	691,175.00	6,911.75
662	Child Support	279,450.00	2,794.50
693	Emergency Mgmt	93,300.00	933.00
733	Weed Control	19,881.00	198.81
803	Veterans Service Officer	148,542.00	1,485.42
945	GIS-Mapping	130,623.00	1,306.23
Sub Total County General		3,238,348.10	32,383.48
300	County Road & Bridge Fund	1,839,402.00	18,394.02
990	Visitor Promotion Fund	82,100.00	821.00
1500	Relief & Medical (Poor) Fund	0.00	0.00
835	Handi Bus	985,000.00	9,850.00
2900	County Health Fund	0.00	0.00
2970	Detention Center Fund non union	263,935.00	2,639.35
5905	Communications non union	77,408.00	774.08
Sub Total Funds		3,247,845.00	32,478.45
BUDGET TOTALS		6,486,193.10	64,861.93

Projected Impact of Cost of Living Increase

	4% Increase	3.5% Increase	3% Increase	2.50% Increase	2% Increase
Salary	259,447.72	227,016.76	194,585.79	162,154.83	129,723.86
FICA	19,847.75	17,366.78	14,885.81	12,404.84	9,923.88
Est. Retirement	17,512.72	15,323.63	13,134.54	10,945.45	8,756.36
Total Impact	\$296,808.20	\$259,707.17	\$222,606.15	\$185,505.12	\$148,404.10
9 Mo @ 75.00%	\$222,606.15	\$194,780.38	\$166,954.61	\$139,128.84	\$111,303.07

NOTE:

Salary expenses DOES NOT include elected officials and their deputies.
It also DOES NOT include union employees.

The total impact is overstated to the extent that the salaries for all employees are included. This includes on-call and seasonal workers and temporary positions which might not be eligible for increases.

Retirement is based on 75% of the payroll being employees eligible to participate in the retirement plan.

These are for 12 months of Budget - when actually the COLA is for only 9 months of this budget year.

Scotts Bluff County - Comparison Data

	2024-2025 Taxable Value	2024-2025 General Levy	Property Tax Requested	Number of Employees	Number of Residents	Number of Parcels	Roads Depart Miles	Jail beds	Veterans- FY 23
Scotts Bluff County - Gen	3,859,059,332	0.346995	13,390,742.00	229 - full-time	36,084	22,397	810 gravel, 230 bridges	280	2,060
Scotts Bluff County - Bond		0.020418	787,953.00	33 - part-time			165 miles asphalt Budget - \$8 million 33 employees		
Adams County	5,171,641,259	0.30417	15,557,064.75	187 - full-time	31,205	17,623	794 mi Gravel, 737 bridges	180	1,655
Adams County - all other contact person - Rachelle		0.051953	2,686,849.67	4 - part-time			120 miles asphalt Budget - \$9.5 million 32 employees		
Buffalo County	7,856,101,530	0.314411	24,700,461.74	267 - full-time	50,084	25,048	1,350 mi Gravel, 584 bridges	205	2,546
Buffalo County - all other		0.021068	1,655,087.60	17 - part-time			112 miles asphalt Budget - \$8.29 million 41 employees		
Dawson County	4,245,612,885	0.285369	12,115,675.02	167 - full-time	24,111	16,782	1,110 mi Gravel	192	1,116
Dawson County - Historical Society contact person - Autumn		0.002355	100,000.00	2 - part-time			137 miles asphalt Budget - \$8.3 million 30 employees		
Dodge County	6,311,070,615	0.19842	12,522,395.00	129 - Full-time	37,167	21,957		Holding only	2,332
Dodge County - bond		0.021847	1,378,804.00	13 - part-time			Bridges - 258		
Gage County	4,206,854,635	0.266656	11,217,823.82	100 - full-time 5 - part-time	21,704	18,726		30	1,329
Lincoln County	6,235,855,059	0.252227 0.024054	15,728,479.00 1,500,000.00	214 - full-time 5 - part-time	34,676	24,269	1,366 mi Gravel 276 miles asphalt Budget - \$8.9 million 40 employees	216	2,434
Madison County contact person - Anne	5,731,284,948	0.326569	18,716,645.07	162 - full-time 21 - part-time	35,585	21,207		120	2,058
Platte County contact person - Rhonda	7,259,983,452	0.18459	13,401,200.57	155 - full-time 14 - part-time	34,296	20,676	1,120 mi Gravel, 495 bridges 142 miles asphalt	180	1,645

SCOTTS BLUFF COUNTY BUDGET COMPARATIVE - FY 2024-2025 To 2025-2026

FUND	Budgeted Expenditures		Budgeted Revenue		Tax Asking	
	24-25	25-26	24-25	25-26	24-25	25-26
100 General Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(2,963,659.22)	(2,843,744.89)
601 County Board	213,176.00	216,026.00	-	-	213,176.00	216,026.00
602 County Clerk	309,285.00	307,494.00	9,200.00	9,240.00	300,085.00	298,254.00
603 County Treasurer	766,351.00	801,928.40	3,170,420.00	3,126,690.00	(2,404,069.00)	(2,324,761.60)
604 Register of Deeds	296,689.40	311,091.00	212,000.00	225,000.00	84,689.40	86,091.00
605 County Assessor	774,762.10	679,757.50	-	-	774,762.10	679,757.50
607 Election	151,230.60	163,456.60	22,725.00	13,826.15	128,505.60	149,630.45
608 Building & Zoning	114,677.60	117,239.60	26,700.00	29,000.00	87,977.60	88,239.60
610 Information Sys.	571,060.00	575,045.00	-	-	571,060.00	575,045.00
611 Mgmt. Accountant	217,823.00	292,267.00	-	-	217,823.00	292,267.00
621 Clerk of District Ct.	397,608.00	404,137.00	162,700.00	108,701.00	234,908.00	295,436.00
622 County Court	620,200.00	545,400.00	-	-	620,200.00	545,400.00
624 District Judges	265,795.80	254,912.60	-	-	265,795.80	254,912.60
625 Public Defender	725,036.00	804,021.80	-	-	725,036.00	804,021.80
641 Building & Grounds	750,231.00	774,533.00	-	-	750,231.00	774,533.00
645 Coop. Extension	190,129.00	199,508.00	-	-	190,129.00	199,508.00
651 County Sheriff	2,939,750.00	3,134,813.00	132,450.00	312,450.00	2,807,300.00	2,822,363.00
652 County Attorney	1,094,979.00	1,225,318.00	12,800.00	18,050.00	1,082,179.00	1,207,268.00
662 Child Support	377,540.00	400,040.00	250,000.00	250,000.00	127,540.00	150,040.00
675 Dist. 12 Probation	66,485.00	71,485.00	44,620.97	46,657.86	21,864.03	24,827.14
693 Emergency Mgmt.	138,460.95	186,229.00	114,886.26	156,128.76	23,574.69	30,100.24
702 County Surveyor	45,905.60	50,493.00	-	-	45,905.60	50,493.00
733 Weed Control	200,281.65	156,866.29	35,000.00	-	165,281.65	156,866.29
801 Relief & Aid	91,904.60	85,000.00	91,904.60	85,000.00	-	-
803 Veterans Service	219,547.00	227,315.00	14,225.00	15,800.00	205,322.00	211,515.00
815 Probation Bldg	54,941.00	56,159.00	-	-	54,941.00	56,159.00
822 Institutions	17,000.00	12,500.00	-	-	17,000.00	12,500.00
945 GIS/Mapping	334,829.46	264,568.30	2,773.32	2,627.00	332,056.14	261,941.30
970 Fuel Station	-	240,500.00	-	240,500.00	-	-
971 Admin. General	8,924,739.02	9,635,308.89	2,695,513.63	3,269,782.32	6,229,225.39	6,365,526.57
Subtotal	20,870,417.78	22,193,412.98	6,997,918.78	7,909,453.09	10,908,839.78	11,440,215.00
Budgeted Cash Reserve	2,481,901.00	2,860,000.00	XXXXXX	XXXXXX	2,481,901.00	2,860,000.00
Total	23,352,318.78	25,053,412.98	6,997,918.78	7,909,453.09	13,390,740.78	14,300,215.00
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement			9,961,578.00	10,753,197.98	13,390,740.78	14,300,215.00
300 County Road & Bridge Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(783,709.98)	(631,444.80)
	8,074,540.20	7,515,164.04	7,290,830.22	6,883,719.24	783,709.98	631,444.80
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	8,074,540.20	7,515,164.04	7,290,830.22	6,883,719.24	0.00	(0.00)
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					0.00	(0.00)
650 Highway/Bridge Buy-Back Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(759,974.93)	(417,326.04)
	1,117,334.00	793,633.70	357,359.07	376,307.66	759,974.93	417,326.04
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	1,117,334.00	793,633.70	357,359.07	376,307.66	(0.00)	-
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					(0.00)	-
800 Road & Bridge Construction Fund						
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 2024-2025 To 2025-2026

FUND	Budgeted Expenditures		Budgeted Revenue		Tax Asking	
	24-25	25-26	24-25	25-26	24-25	25-26
9511 Inheritance Tax Holding Fund - move from 951 to 9511						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(68,624.04)	(68,624.04)
	118,624.04	118,624.04	50,000.00	50,000.00	68,624.04	68,624.04
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	118,624.04	118,624.04	50,000.00	50,000.00	-	-
1.5% Delinquent Tax Allowance						
Total Property Tax Requirement						
990 County Visitors Promotion Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(189,289.46)	(130,397.16)
	439,289.46	380,397.16	250,000.00	250,000.00	189,289.46	130,397.16
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	439,289.46	380,397.16	250,000.00	250,000.00	0.00	0.00
1.5% Delinquent Tax Allowance						
Total Property Tax Requirement					0.00	0.00
995 County Visitors Improvement Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(540,795.83)	(770,800.34)
	740,795.83	970,800.34	200,000.00	200,000.00	540,795.83	770,800.34
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	740,795.83	970,800.34	200,000.00	200,000.00	-	-
1.5% Delinquent Tax Allowance						
Total Property Tax Requirement						
1150 P & M Holding Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(92,691.83)	(101,931.94)
	112,691.83	121,931.94	20,000.00	20,000.00	92,691.83	101,931.94
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	112,691.83	121,931.94	20,000.00	20,000.00	-	-
1.5% Delinquent Tax Allowance						
Total Property Tax Requirement						
1257 Self Funded Medical Ins						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(1,047,475.27)	(799,877.81)
	4,117,475.27	4,117,877.81	3,070,000.00	3,318,000.00	1,047,475.27	799,877.81
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	4,117,475.27	4,117,877.81	3,070,000.00	3,318,000.00	-	-
1.5% Delinquent Tax Allowance						
Total Property Tax Requirement						
1500 County Relief and Medical Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(40,203.56)	-
	40,203.56	-	-	-	40,203.56	-
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	40,203.56	-	-	-	-	-
1.5% Delinquent Tax Allowance						
Total Property Tax Requirement						
1700 State Institutions Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(6,969.56)	-
	6,969.56	-	-	-	6,969.56	-
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	6,969.56	-	-	-	-	-
1.5% Delinquent Tax Allowance						
Total Property Tax Requirement						
1900 Veterans Aid Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(1,727.12)	(1,376.50)
	5,919.00	5,500.00	4,191.88	4,123.50	1,727.12	1,376.50
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	5,919.00	5,500.00	4,191.88	4,123.50	-	-
1.5% Delinquent Tax Allowance						
Total Property Tax Requirement						

SCOTTS BLUFF COUNTY BUDGET COMPARATIVE - FY 2024-2025 To 2025-2026

FUND	Budgeted Expenditures		Budgeted Revenue		Tax Asking	
	24-25	25-26	24-25	25-26	24-25	25-26
2200 Tri-City Roadrunner - from 835						
Beg. Fund Balance	XXXXXX 1,633,127.00	XXXXXX 1,846,885.00	XXXXXX 1,605,898.64	XXXXXX 1,838,581.95	(27,228.36) 27,228.36	(8,303.05) 8,303.05
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	1,633,127.00	1,846,885.00	1,605,898.64	1,838,581.95	0.00	0.00
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	0.00	0.00
2201 Tri-City Roadrunner - Capital						
Beg. Fund Balance	XXXXXX 141,070.68	XXXXXX 104,894.08	XXXXXX 34,236.00	XXXXXX -	(106,834.68) 106,834.68	(104,894.08) 104,894.08
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	141,070.68	104,894.08	34,236.00	-	-	(0.00)
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	-	(0.00)
2356 Stop Program-County Attorney						
Beg. Fund Balance	XXXXXX 11,999.09	XXXXXX 16,019.09	XXXXXX 3,500.00	XXXXXX 3,500.00	(8,499.09) 8,499.09	(12,519.09) 12,519.09
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	11,999.09	16,019.09	3,500.00	3,500.00	-	-
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	-	-
2360 County Drug Education Program - closing to 2440						
Beg. Fund Balance	XXXXXX -	XXXXXX 53,078.00	XXXXXX -	XXXXXX 13,000.59	- -	(40,077.41) 40,077.41
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	-	53,078.00	-	13,000.59	-	-
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	-	-
2380 WING County Drug Enforcement Fund						
Beg. Fund Balance	XXXXXX 153,756.94	XXXXXX 109,641.59	XXXXXX 118,573.00	XXXXXX 104,708.00	(35,183.94) 35,183.94	(4,933.59) 4,933.59
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	153,756.94	109,641.59	118,573.00	104,708.00	-	(0.00)
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	-	(0.00)
2390 Drug Court						
Beg. Fund Balance	XXXXXX 5,338.93	XXXXXX 5,088.93	XXXXXX 5,000.00	XXXXXX 5,000.00	(338.93) 338.93	(88.93) 88.93
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	5,338.93	5,088.93	5,000.00	5,000.00	0.00	0.00
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	0.00	0.00
2410 Federal Drug Forfeiture Fund						
Beg. Fund Balance	XXXXXX 22,550.25	XXXXXX 22,550.25	XXXXXX 10,000.00	XXXXXX 10,000.00	(12,550.25) 12,550.25	(12,550.25) 12,550.25
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	22,550.25	22,550.25	10,000.00	10,000.00	-	-
1.5% Delinquent Tax Allowance	-	-	-	-	-	-
Total Property Tax Requirement	-	-	-	-	-	-

SCOTTS BLUFF COUNTY BUDGET COMPARATIVE - FY 2024-2025 To 2025-2026

FUND	Budgeted Expenditures		Budgeted Revenue		Tax Asking	
	24-25	25-26	24-25	25-26	24-25	25-26
2440 Special Projects Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(105,381.37)	(89,538.11)
	240,381.37	224,538.11	135,000.00	135,000.00	105,381.37	89,538.11
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	240,381.37	224,538.11	135,000.00	135,000.00	-	(0.00)
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					-	(0.00)
2501 Juvenile Aid Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(6,792.78)	(11,722.35)
	122,692.79	103,837.35	115,900.01	92,115.00	6,792.78	11,722.35
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	122,692.79	103,837.35	115,900.01	92,115.00	(0.00)	0.00
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					(0.00)	0.00
2502 HIDTA Grant Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(5,546.29)	(6,010.36)
	105,546.29	71,044.36	100,000.00	65,034.00	5,546.29	6,010.36
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	105,546.29	71,044.36	100,000.00	65,034.00	(0.00)	0.00
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					(0.00)	0.00
2503 Homeland Security Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(6,063.31)	(179,739.83)
	1,960,202.00	1,960,202.00	1,954,138.69	1,780,462.17	6,063.31	179,739.83
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	1,960,202.00	1,960,202.00	1,954,138.69	1,780,462.17	0.00	0.00
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					0.00	0.00
2512 VOCA Grant						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	-	-
	-	-	-	-	-	-
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	-	-	-	-	-	-
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					-	-
2580 COVID ARPA						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(2,489,609.96)	-
	2,489,609.96	-	-	-	2,489,609.96	-
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	2,489,609.96	-	-	-	-	-
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					-	-
2700 Inheritance Tax Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(325,773.29)	(883,674.94)
	1,035,773.29	1,593,674.94	710,000.00	710,000.00	325,773.29	883,674.94
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	1,035,773.29	1,593,674.94	710,000.00	710,000.00	0.00	-
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					0.00	-

SCOTTS BLUFF COUNTY BUDGET COMPARATIVE - FY 2024-2025 To 2025-2026

FUND	Budgeted Expenditures		Budgeted Revenue		Tax Asking	
	24-25	25-26	24-25	25-26	24-25	25-26
2850 Keno Lottery Fund						
Beg. Fund Balance	XXXXXX 1,168,998.78	XXXXXX 1,005,294.09	XXXXXX 647,108.50	XXXXXX 612,000.00	(521,890.28) 521,890.28	(393,294.09) 393,294.09
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	1,168,998.78	1,005,294.09	647,108.50	612,000.00	-	(0.00)
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					-	(0.00)
2900 County Health Fund						
Beg. Fund Balance	XXXXXX 24,238.04	XXXXXX 1,760.76	XXXXXX 5,011.61	XXXXXX -	(19,226.43) 19,226.43	(1,760.76) 1,760.76
Budgeted Cash Reserve	-	-	XXXXXX	xxxxxx	-	-
Total	24,238.04	1,760.76	5,011.61	-	-	-
1.5% Delinquent Tax Allowance				1,760.76	-	-
Total Property Tax Requirement					-	-
2910 E-911 Emergency Mgmt Fund						
Beg. Fund Balance	XXXXXX 904,077.87	XXXXXX 1,016,726.49	XXXXXX 671,556.04	XXXXXX 647,880.41	(232,521.83) 232,521.83	(368,846.08) 368,846.08
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	904,077.87	1,016,726.49	671,556.04	647,880.41	-	0.00
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					-	0.00
2913 E-911 Fund						
Beg. Fund Balance	XXXXXX 92,482.56	XXXXXX 124,919.28	XXXXXX 92,425.00	XXXXXX 111,600.00	(57.56) 57.56	(13,319.28) 13,319.28
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	92,482.56	124,919.28	92,425.00	111,600.00	(0.00)	(0.00)
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					(0.00)	(0.00)
2914 E-911 Holding Fund						
Beg. Fund Balance	XXXXXX 176,440.80	XXXXXX -	XXXXXX 50,000.00	XXXXXX -	(126,440.80) 126,440.80	- -
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	176,440.80	-	50,000.00	-	(0.00)	-
Total Property Tax Requirement					(0.00)	-
2970 Detention Center						
Beg. Fund Balance	XXXXXX 8,035,534.97	XXXXXX 7,797,005.12	XXXXXX 7,634,508.43	XXXXXX 7,796,020.96	(401,026.54) 401,026.54	(984.16) 984.16
Budgeted Cash Reserve	-	-	-	-	-	-
Total	8,035,534.97	7,797,005.12	7,634,508.43	7,796,020.96	0.00	0.00
Total Property Tax Requirement					0.00	0.00
3400 County Bond Fund						
Beg. Fund Balance	XXXXXX 1,219,485.00	XXXXXX 1,206,047.50	XXXXXX 151,097.50	XXXXXX 142,885.00	(530,434.47) 1,068,387.50	(319,425.89) 1,063,162.50
Budgeted Cash Reserve	250,000.00	250,000.00	XXXXXX	XXXXXX	250,000.00	250,000.00
Total	1,469,485.00	1,456,047.50	151,097.50	142,885.00	787,953.03	993,736.61
Total Property Tax Requirement				462,310.89	787,953.03	993,736.61

SCOTTS BLUFF COUNTY BUDGET COMPARATIVE - FY 2024-2025 To 2025-2026

FUND	Budgeted Expenditures		Budgeted Revenue		Tax Asking	
	24-25	25-26	24-25	25-26	24-25	25-26
4001 Capital Improvements Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(1,785,347.47)	(1,009,120.34)
	1,885,347.47	1,109,120.34	100,000.00	100,000.00	1,785,347.47	1,009,120.34
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	1,885,347.47	1,109,120.34	100,000.00	100,000.00	-	(0.00)
Total Property Tax Requirement					-	(0.00)
4700 County Flood Control Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(56,999.09)	(55,773.29)
	100,499.09	99,273.29	43,500.00	43,500.00	56,999.09	55,773.29
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	100,499.09	99,273.29	43,500.00	43,500.00	-	(0.00)
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					-	(0.00)
4701 Scottsbluff Drain Sinking Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(412,710.13)	(412,710.13)
	437,710.13	437,710.13	25,000.00	25,000.00	412,710.13	412,710.13
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	437,710.13	437,710.13	25,000.00	25,000.00	-	-
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					-	-
5400 County Noxious Weed Control Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	-	-
	-	-	-	-	-	-
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	-	-	-	-	-	-
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					-	-
5905 Central Communications Fund						
Beg. Fund Balance	XXXXXX	XXXXXX	XXXXXX	XXXXXX	(92,654.30)	(28,128.39)
	1,936,794.89	1,962,560.32	1,844,140.59	1,934,431.93	92,654.30	28,128.39
Budgeted Cash Reserve	-	-	XXXXXX	XXXXXX	-	-
Total	1,936,794.89	1,962,560.32	1,844,140.59	1,934,431.93	(0.00)	0.00
1.5% Delinquent Tax Allowance					-	-
Total Property Tax Requirement					(0.00)	0.00
Grand Totals	59,413,235.43	56,990,706.34	34,262,657.96	35,182,323.50	14,178,693.81	15,293,951.61
Plus Reserve		3,110,000.00			0.00	0.00
Total Property Tax Requirement		60,100,706.34			14,178,693.81	15,293,951.61
Budgeted Expenditures	59,413,235.43	56,990,706.34			13,390,740.78	14,300,215.00
Cash Reserves	2,731,901.00	3,110,000.00		Begin balances	(13,514,495.20)	(9,683,323.53)
		378,099.00		- increase cash reserves		
Valuation	Estimated	3,859,059,332	4,162,612,310	Certified by Assessor on 08/19/2025		303,552,978
Levy		0.367410	0.367410			7.86598%
	10,000,000.00		0.343540	- General Levy		- Change in
			0.023870	- Bond Levy		Value
Valuation +(-)	-7%			compared to previous year levy in cents		
			\$0.00	compared to previous year levy in dollars		