



RESOLUTION

WHEREAS, Neb. Rev. Stat. § 23-106(1) provides that the county board shall manage county funds and county business except as otherwise specifically provided; and

WHEREAS, Neb. Rev. Stat. § 23-106(2) authorizes the county board to establish a petty cash fund for payments for subsidiary general operational expenditures and purchases, requires the board to set by resolution the amount carried in the fund and the dollar limit of an expenditure, and requires such amount to be stated in the fiscal policy of the county board budget message; and

WHEREAS, petty cash is required to fulfill the duties and functions of some offices within Scotts Bluff County, and

WHEREAS, the board of commissioners from time to time determines and approves the amount required by each department.

NOW, THEREFORE, BE IT RESOLVED by the Board as follows:

1. The Board establishes the following county petty cash funds effective the date of this Resolution. Each fund shall be maintained separately under the custody of the designated office or department, subject to this resolution:

Department	Custodian	Approved
County Clerk	Kelly Sides	500.00
Register of Deeds	Jean Bauer	300.00
Register of Deeds	Jean Bauer	300.00
Sheriff Department	Mark Overman	400.00
Sheriff Department (Imprest)	Mark Overman	8,000.00
County Court	Dianne Lana	400.00
District Court Clerk	Darla Simpson	600.00
	TOTAL	10,500.00

2. An office or department not listed above is not authorized by this resolution to establish or maintain a petty cash fund. Neither an authorized fund balance nor a maximum individual expenditure may be increased without further Board action by resolution.
3. The designated custodian is responsible for safeguarding the fund and maintaining complete records. Cash shall be secured, access shall be restricted to authorized personnel, and county money shall not be commingled with personal funds.
4. Each disbursement shall be supported by an itemized receipt or invoice and a record showing the date, payee, amount, county purpose, applicable account or expenditure classification, and person making or receiving the payment. Any missing documentation shall be reported promptly to the County Clerk and addressed under applicable county claims procedures before replenishment.

5. All funds and supporting records shall be available for inspection by the Board, County Clerk, County Treasurer, Management Accountant, and authorized auditors. Any shortage, overage, suspected misuse, or loss shall be reported promptly to the County Clerk, County Treasurer and Management Accountant, with suspected theft or other unlawful conduct also reported to the appropriate authorities.
6. Upon a change of custodian, the outgoing and incoming custodians shall document the transfer and jointly verify the balance when practicable. Upon discontinuance of a fund, the remaining cash shall be returned to the County Treasurer and the final accounting delivered to the County Clerk.

Dated this 21st day of September 2026 at Gering, Nebraska, in a regular meeting of the Scotts Bluff County Commissioners.

SCOTTS BLUFF COUNTY COMMISSIONERS

Mark Harris, Chairman

Russ Reisig, Vice-Chairman

Mike Blue

Ken Meyer

Matt Parsley

ATTEST:

Kelly Sides
Scotts Bluff County Clerk