

**Joint Public Hearing**  
**Required by §77-1633 and §77-1634**

**Stanton County Courthouse**  
**804 Ivy St, Stanton NE 68779**  
**Thursday, September 21, 2023, at 6:15 PM**

**Hearing Opened:**

**Announcements:**

- Purpose of Joint Public Hearing is on the Political Subdivisions' intent to increase its property tax by more than the allowable growth percentage
- Valuations will not be discussed
- Sign the Attendance Sign-In sheet
- Presentations will be heard first
- Comments will be received, complete Sign-In Sheet if you wish to comment

**Budget/Tax Rate Presentations:**

- Stanton County

**Public Comment Period:**

- Those speaking from the public will be limited to two (2) minutes. The County Clerk or moderator may adjust the time limit depending on how many speakers are present.
- This hearing is not a back-and-forth exchange nor is this a Question and Answer. Tonight, is for Public Comment to the Political Subdivisions. Specific questions will have to be addressed directly to the Political Subdivisions at a later date.
- Written comments can be left – indicate which political subdivision comments are for

**Hearing Closed/Adjournment:**

- Thank you for your comments and attendance

**Disclaimer:** *Stanton County assumes no liability for damages incurred directly or indirectly because of errors, omissions, or discrepancies.*

## **LEGISLATIVE BILL 644 As Amended by LB1250 (LB927)**

Each political subdivision within a county that seeks to increase its property tax request by more than the allowable growth percentage shall participate in a joint public hearing. Each such political subdivision shall designate one representative to attend the joint public hearing on behalf of the political subdivision. If a political subdivision includes area in more than one county, the political subdivision shall be deemed to be within the county in which the political subdivision's principal headquarters are located. At such hearing, there shall be no items on the agenda other than discussion on each political subdivision's intent to increase its property tax request by more than the allowable growth percentage.

The political subdivisions listed on the card are proposing an increase in property taxes in 2023.

The actual tax on your property may increase or decrease. The notice contains estimates of the tax on your property as a result of this increase. These estimates are calculated on the basis of the proposed 2023 data.

The actual tax on your property may vary from these estimates.

This notice does not reflect the total of all property taxes due for the parcel listed.

Total property taxes are calculated by each political subdivision's tax rate associated with your parcel of land.

Political Subdivisions: County, Ag Society, NRD, NECC, School, ESU, Fire, City/Village/SID.

STANTON COUNTY

2023-2024 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

**Prior Year Total Property Tax Request** (1) \$ 4,725,370.58  
(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**

$$\frac{10,122,482}{2023 \text{ Real Growth Value per Assessor}} \div \frac{1,489,219,820}{\text{Prior Year Total Real Property Valuation per Assessor}} = 0.68 \% (3)$$

*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) 2.68 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) \$ 126,639.93

**TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)** (6) \$ 4,852,010.51

ACTUAL PROPERTY TAX REQUEST

**2023-2024 ACTUAL Total Property Tax Request** (7) \$ 5,342,212.29  
(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.**

The Allowable Growth Percentage of increase to the Property Tax Request is \$126,639.93 (2.68%) from the prior year

The Actual Property Tax Request is \$490,201.78 above the \$4,852,010.51 Base Property Tax Request Authority (difference Line 6 and Line 7)

STANTON 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 18th day of September, 2023 at 9:00 o'clock, A.M., at Stanton County Courthouse, Commissioners Room, 804 Ivy St, Stanton NE 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.

FUNDS	Actual Disbursements	Actual Disbursements	Proposed Budget of Disbursements	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 5,011,304.02	\$ 5,387,549.67	\$ 8,266,572.92	\$ 1,300,000.00	\$ 4,564,072.14	\$ 5,002,500.78
Road	\$ 4,693,671.71	\$ 5,231,256.06	\$ 7,759,200.00	\$ 1,200,000.00	\$ 8,959,200.00	\$ -
Emergency Mgmt	\$ 107,956.50	\$ 134,882.89	\$ 159,629.03		\$ 159,629.03	\$ -
Road Improvement	\$ -	\$ 245,000.00	\$ 111,559.57		\$ 111,559.57	\$ -
Reg Deeds P&M	\$ 737.91	\$ 1,042.45	\$ 15,000.00		\$ 15,000.00	\$ -
Veterans' Aid	\$ -	\$ -	\$ 13,384.73		\$ 13,384.73	\$ -
Co Drug Law Enf	\$ 2,000.00	\$ -	\$ 3,924.05		\$ 3,924.05	\$ -
COVID-ARPA	\$ 360,495.50	\$ 107,857.14	\$ 695,181.96		\$ 695,181.96	\$ -
Inheritance Tax	\$ 18,323.76	\$ 551,221.21	\$ 1,695,000.00		\$ 1,695,000.00	\$ -
911 Emerg-Tower	\$ 130,567.71	\$ 177,081.44	\$ 265,000.00		\$ 89,448.18	\$ 175,551.82
Road Alloc Bond	\$ -	\$ -	\$ -		\$ -	\$ -
Courthouse Imprvt	\$ 48,527.59	\$ 141,507.67	\$ 985,000.00		\$ 820,840.31	\$ 164,159.69
Natural Disaster	\$ -	\$ -			\$ -	\$ -
						\$ -
						\$ -
<b>TOTALS</b>	<b>\$ 10,373,584.70</b>	<b>\$ 11,977,398.53</b>	<b>\$ 19,969,452.26</b>	<b>\$ 2,500,000.00</b>	<b>\$ 17,127,239.97</b>	<b>\$ 5,342,212.29</b>

	Bond Purposes	Non-Bond Purposes	Total
<b>Breakdown of Property Tax</b>	<b>\$ -</b>	<b>\$ 5,342,212.29</b>	<b>\$ 5,342,212.29</b>

Unused Budget Authority created for next year \$ 47,900.27

STANTON COUNTY

2022-2023 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

**Prior Year Total Property Tax Request** (1) \$ 4,866,298.88  
(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**

$$\frac{20,072,375}{2022 \text{ Real Growth Value per Assessor}} \div \frac{1,452,437,391}{\text{Prior Year Total Real Property Valuation per Assessor}} = 1.38 \% (3)$$

*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) 3.38 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) \$ 164,480.90

**TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)** (6) \$ 5,030,779.78

ACTUAL PROPERTY TAX REQUEST

**2022-2023 ACTUAL Total Property Tax Request** (7) \$ 4,725,370.58  
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

2022-2023 tax request could have increased by \$305,409.20 and still been in the allowable growth percentage (difference Line 6 and Line 7)

The County Board lowered the 2022-2023 property tax request which decreased the tax levy rate last year by 0.015207 (1.5¢)

The Allowable Growth Percentage was new last budget year and the affect of not keeping the Total Property Tax Request (line 7) equal to the Total Base Property Tax Request Authority (line 6) was unknown.



STANTON COUNTY

2023-2024 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

**Prior Year Total Property Tax Request** (1) \$ 5,030,779.78  
(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**

10,122,482 / 1,489,219.820 = 0.68 % (3)  
2023 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) 2.68 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) \$ 134,824.90

**TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)** (6) \$ 5,165,604.68

ACTUAL PROPERTY TAX REQUEST

**2023-2024 ACTUAL Total Property Tax Request** (7) \$ 5,342,212.29  
(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.**

**Example:  
Prior Year Property Tax Request**

If the 2022-2023 property tax request (line 1) was at the Total Base Property Tax Request projected on the 2022-2023 Allowable Growth Computation Form (\$5,030,779.78) instead of the 2022-2023 Actual Property Tax Request (\$4,725,370.58) the 2023-2024 Actual Property Tax Request (line 7) would have been closer to the Total Base Property Tax Request (line 6).

The 2022-2023 county tax rate would have been 0.302674 instead of the 0.289478. Instead of a decrease of 1.5¢ the tax rate would have remained basically the same.

STANTON 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 7th day of September, 2022 at 8:30 o'clock, A.M., at Stanton County Courthouse, Commissioners Room, 804 Ivy St, Stanton NE 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.

FUNDS	Actual Disbursements	Actual Disbursements	Proposed Budget of Disbursements	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2020-2021 (1)	2021-2022 (2)	2022-2023 (3)			
General	\$ 5,543,373.58	\$ 5,011,304.02	\$ 6,884,139.57	\$ 1,300,000.00	\$ 4,138,295.24	\$ 4,045,844.33
Road	\$ 3,515,584.59	\$ 4,693,671.71	\$ 7,954,000.00	\$ 1,200,000.00	\$ 9,154,000.00	\$ -
Emergency Mgmt	\$ 55,855.52	\$ 107,956.50	\$ 135,254.03		\$ 135,254.03	\$ -
Road Improvement	\$ -	\$ -	\$ 356,566.30		\$ 356,566.30	\$ -
Reg Deeds P&M	\$ 6,175.41	\$ 737.91	\$ 13,600.00		\$ 13,600.00	\$ -
Veterans' Aid	\$ -	\$ -	\$ 13,384.73		\$ 13,384.73	\$ -
Co Drug Law Enf	\$ -	\$ 2,000.00	\$ 1,999.05		\$ 1,999.05	\$ -
COVID-ARPA	\$ -	\$ 360,495.50	\$ 791,317.02		\$ 791,317.02	\$ -
Inheritance Tax	\$ 501,444.99	\$ 18,323.76	\$ 2,000,000.00		\$ 2,000,000.00	\$ -
911 Emergency	\$ 92,495.08	\$ 130,567.71	\$ 250,000.00		\$ 14,308.02	\$ 235,691.98
Road Alloc Bond	\$ -	\$ -	\$ -		\$ -	\$ -
Courthouse Imprvt	\$ -	\$ 48,527.59	\$ 985,000.00		\$ 541,165.73	\$ 443,834.27
Natural Disaster	\$ -	\$ -			\$ -	\$ -
						\$ -
						\$ -
TOTALS	\$ 9,714,929.17	\$ 10,373,584.70	\$ 19,385,260.70	\$ 2,500,000.00	\$ 17,159,890.12	\$ 4,725,370.58

	Bond Purposes	Non-Bond Purposes	Total
<b>Breakdown of Property Tax</b>	\$ -	\$ 4,725,370.58	\$ 4,725,370.58

Unused Budget Authority created for next year \$ 247,600.86

## Budget Summary Comparison

	2022	2023	Change
Operating Budget	19,385,260.70	19,969,452.26	3%
Property Tax Request	\$ 4,725,370.58	\$ 5,342,212.29	13%
Valuation	1,632,378,461	1,774,981,845	9%
Tax Rate	0.289478	0.300973	4%
Tax Rate if Prior Tax Request was at Current Valuation	0.266221		

Proposed  
2023-2024 Budget  
0.011495 tax rate  
increase

	2021	2022	Change
Operating Budget	17,762,823.68	19,385,260.70	9%
Property Tax Request	\$ 4,866,298.88	\$ 4,725,370.58	-3%
Valuation	1,597,155.807	1,632,378,461	2%
Tax Rate	0.304685	0.289478	-5%
Tax Rate if Prior Tax Request was at Current Valuation	0.298111		

Prior Budget  
2022-2023  
-0.0152047 tax rate  
decrease

	2020	2021	Change
Operating Budget	15,307,323.05	17,762,823.68	16%
Property Tax Request	\$ 4,976,744.50	\$ 4,866,298.88	-2%
Valuation	1,575,998,866	1,597,155,807	1%
Tax Rate	0.315784	0.304685	-4%
Tax Rate if Prior Tax Request was at Current Valuation	0.311600		

2021-2022 Budget  
-0.011099 tax rate  
decrease

	2019	2020	Change
Operating Budget	15,447,364.70	15,307,323.05	-1%
Property Tax Request	\$ 4,999,827.73	\$ 4,976,744.50	0%
Valuation	1,534,435,233	1,575,998,866	3%
Tax Rate	0.325842	0.315784	-3%
Tax Rate if Prior Tax Request was at Current Valuation	0.317248		

2020-2021 Budget  
-0.010058 tax rate  
decrease



When preparing a budget the starting point is the Revenue Net Balance (beginning balance).

The 2022 Revenue Net Balance for all funds was \$11,220,645.36.

The 2023 Revenue Net Balance for all funds is \$9,884,336.55.

This was a decrease of \$1,336,308.81 (approx. 11.9%)

Beginning Balance Yearly Difference	
General	105,571.90
Road	-1,212,537.68
Emerg Mgmt	3,165.33
Road Imp	-244,996.73
P&M	3,524.05
Vet Aid	0.00
Drug Law Enf	1,925.00
COVID-ARPA	-96,135.06
Inheritance	-252,615.36
911 Emerg	76,115.16
Crthse Imp	279,674.58
	-1,336,308.81

Last year's expenditures were higher in operating costs in various funds. Engineering costs, equipment and bridge/culvert projects account for the additional expenditures in the Road Funds.

Property Tax Requirement is determined after Total Available Resources are figured.

The Total Available Resources consists of the Revenue Net Balance, State allocations and estimated fees collected by the County Treasurer (licensing fees, filing fees and various other fees).

[slides 10, 11 & 12 spreadsheet of revenues]

When the Total Available Resources do not equal the Total Estimated Disbursements the difference is determined to be the Property Tax Requirement.

[slides 13 & 14 spreadsheet of disbursements/expenditures]

REVENUE FY 2023 - 2024

Funds		Actual Revenue 2020-2021	Actual Revenue 2021-2022	Budgeted Revenue 2022-2023	Actual Revenue 2022-2023	Revenue Estimation 2023-2024	Proposed Budget 2023-2024	Available Resources Revenue	Property Tax Request
100	General							Gen Fund Req Only	1,388,137.86
	Beginning Balance *	1,897,011.44	2,519,798.52	3,023,385.24	3,023,385.24	3,128,957.14			
**	Revenue	1,785,624.90	1,376,722.07	1,114,910.00	1,746,008.62	1,435,115.00		4,564,072.14**	
	Property Tax	4,380,535.76	4,138,168.67	4,045,844.33	3,747,112.95	5,002,500.78			5,002,500.78
	Total Revenue Available	8,063,172.10	8,034,689.26	8,184,139.57	8,516,506.81	9,566,572.92	9,566,572.92		
	Less Expenditures	5,543,373.58	5,011,304.02		5,387,549.67				
	Balance Forward	2,519,798.52	3,023,385.24		3,128,957.14				
	Cash Reserve					1,300,000.00			
	Proposed Budget					8,266,572.92			
300	Road								
	Beginning Balance *	1,499,302.02	3,166,540.69	4,619,705.79	4,619,705.79	3,407,168.11			
**	Revenue	2,542,662.65	4,605,027.50	2,138,461.00	2,172,885.17	2,057,545.00		5,464,713.11**	
	Transfers In - General	2,640,160.61	1,541,809.31	2,395,833.21	1,845,833.21	3,494,486.89		3,494,486.89	0.00
	Total Revenue Available	6,682,125.28	9,313,377.50	9,154,000.00	8,638,424.17	8,959,200.00	8,959,200.00		
	Less Expenditures	3,515,584.59	4,693,671.71		5,231,256.06				
	Balance Forward	3,166,540.69	4,619,705.79		3,407,168.11				
	Cash Reserve					1,200,000.00			
	Proposed Budget					7,759,200.00			
910	Emergency Mgmt								
	Beginning Balance *	843.96	16,502.30	36,587.67	36,587.67	39,753.00			
**	Revenue	84.53	27,898.46	10.00	39,391.43	0.00		39,753.00**	
	Property Tax/Transfer In-Gen	71,429.33	100,143.41	98,656.36	98,656.79	119,876.03		119,876.03	0.00
	Total Revenue Available	72,357.82	144,544.17	135,254.03	174,635.89	159,629.03	159,629.03		
	Less Expenditures	55,855.52	107,956.50		134,882.89				
	Balance Forward	16,502.30	36,587.67		39,753.00				
	Proposed Budget					159,629.03			
950	Road Improvement								
	Beginning Balance *	303,089.82	356,546.83	356,556.30	356,556.30	111,559.57			
**	Revenue	642.81	0.00	10.00	3.27	0.00		111,559.57**	
	Property Tax/Transfer In-Gen	52,814.20	9.47	0.00		0.00		0.00	0.00
	Total Revenue Available	356,546.83	356,556.30	356,566.30	356,559.57	111,559.57	111,559.57		
	Less Expenditures	0.00	0.00		245,000.00				
	Balance Forward	356,546.83	356,556.30		111,559.57				
	Proposed Budget					111,559.57			

REVENUE FY 2023 - 2024

Funds		Actual Revenue 2020-2021	Actual Revenue 2021-2022	Budgeted Revenue 2022-2023	Actual Revenue 2022-2023	Revenue Estimation 2023-2024	Proposed Budget 2023-2024	Available Resources Revenue	Property Tax Request
1150	Reg Deeds P&M								
	Beginning Balance *	3,719.53	3,770.12	8,814.71	8,814.71	12,338.76		**	
**	Revenue	6,226.00	5,782.50	4,785.29	4,566.50	2,661.24	15,000.00	15,000.00	0.00
	Total Revenue Available	9,945.53	9,552.62	13,600.00	13,381.21	15,000.00			
	Less Expenditures	6,175.41	737.91		1,042.45				
	Balance Forward	3,770.12	8,814.71		12,338.76				
	Proposed Budget					15,000.00			
1900	Veterans' Aid								
	Beginning Balance *	13,384.73	13,384.73	13,384.73	13,384.73	13,384.73			
**	Revenue	0.00	0.00	0.00	0.00	0.00		13,384.73	0.00
	Property Tax	0.00	0.00	0.00		0.00			
	Total Revenue Available	13,384.73	13,384.73	13,384.73	13,384.73	13,384.73	13,384.73		
	Less Expenditures	0.00	0.00		0.00				
	Balance Forward	13,384.73	13,384.73		13,384.73				
	Proposed Budget					13,384.73			
2360	Drug Law Enf								
	Beginning Balance *	2,999.05	2,999.05	1,999.05	1,999.05	3,924.05		**	
**	Revenue	0.00	1,000.00	0.00	1,925.00	0.00	3,924.05	3,924.05	0.00
	Total Revenue Available	2,999.05	3,999.05	1,999.05	3,924.05	3,924.05	3,924.05		
	Less Expenditures	0.00	2,000.00		0.00				
	Balance Forward	2,999.05	1,999.05		3,924.05				
	Proposed Budget					3,924.05			
2580	COVID-ARPA								
	Beginning Balance *	0.00	574,945.50	791,317.02	791,317.02	695,181.96		**	
**	Revenue	574,945.50	576,867.02	0.00	11,722.08	0.00	695,181.96	695,181.96	0.00
	Total Revenue Available	574,945.50	1,151,812.52	791,317.02	803,039.10	695,181.96	695,181.96		
	Less Expenditures	0.00	360,495.50		107,857.14				
	Balance Forward	574,945.50	791,317.02		695,181.96				
	Proposed Budget					695,181.96			

REVENUE FY 2023 - 2024

Funds		Actual Revenue 2020-2021	Actual Revenue 2021-2022	Budgeted Revenue 2022-2023	Actual Revenue 2022-2023	Revenue Estimation 2023-2024	Proposed Budget 2023-2024	Available Resources Revenue	Property Tax Request
2700	Inheritance Tax								
	Beginning Balance *	1,121,621.74	839,586.66	1,823,726.10	1,823,726.10	1,571,110.74			
**	Revenue	219,409.91	1,002,463.20	176,273.90	298,605.85	123,889.26		1,695,000.00**	
	Property Tax	0.00	0.00	0.00		0.00			0.00
	Total Revenue Available	1,341,031.65	1,842,049.86	2,000,000.00	2,122,331.95	1,695,000.00	1,695,000.00		
	Less Expenditures	501,444.99	18,323.76		551,221.21				
	Balance Forward	839,586.66	1,823,726.10		1,571,110.74				
	Proposed Budget					1,695,000.00			
2910	911 Emerg - Tower								
	Beginning Balance *	8,342.43	15,339.44	4,083.02	4,083.02	80,198.18			
	Revenue	33,678.55	23,965.30	10,225.00	74,931.13	9,250.00			
	Property Tax	65,813.54	95,345.99	235,691.98	178,265.47	175,551.82		89,448.18**	
	Total Revenue Available	107,834.52	134,650.73	250,000.00	257,279.62	265,000.00	265,000.00		175,551.82
	Less Expenditures	92,495.08	130,567.71		177,081.44				
	Balance Forward	15,339.44	4,083.02		80,198.18				
	Proposed Budget					265,000.00			
4000	Courthouse Improvement								
	Beginning Balance *	21,610.31	235,539.20	541,085.73	541,085.73	820,760.31			
**	Revenue	27,587.89	35,673.48	80.00	41,288.46	80.00		820,840.31**	
	Property Tax	186,341.00	318,400.64	443,834.27	379,893.79	164,159.69			164,159.69
	Total Revenue Available	235,539.20	589,613.32	985,000.00	962,267.98	985,000.00	985,000.00		
	Less Expenditures	0.00	48,527.59		141,507.67				
	Balance Forward	235,539.20	541,085.73		820,760.31				
	Proposed Budget					985,000.00			
							22,469,452.26	17,127,239.97	5,342,212.29
* entry fields							2,500,000.00 - Cash Reserve		
updated 8/16/2023			11,220,645.36	Cash on Hand	9,884,336.55		19,969,452.26		
				Difference (E-G)	(1,336,308.81)				



## EXPENSE FY 2023 - 2024

Funds		Actual Expense 2020-2021	Actual Expense 2021-2022	Budgeted 2022-2023	Actual Expense 2022-2023	Budget Estimation 2023-2024	Difference Budget Years	% +/-	Prop Tax Request 2023-2024	Prop Tax Request 2022-2023	Difference Budget Years
601	Commissioners	78,250.00	80,696.00	95,200.00	91,771.04	105,825.00	10,625.00	11.2%	<div> General Fund 1,388,137.86  Road Fund 3,494,486.89  Emerg Mgmt 119,876.03  Total 5,002,500.78   Road Fund and Emerg Mgmt  Funds are levied  in the General Fund  (\$3,614,362.92 transfers) </div>		
602	Clerk	142,224.16	145,797.85	184,200.00	155,077.56	203,900.00	19,700.00	10.7%			
603	Treasurer	166,507.69	167,468.67	196,750.00	154,494.44	210,600.00	13,850.00	7.0%			
605	Assessor	161,872.04	157,301.41	175,170.00	166,384.38	179,920.00	4,750.00	2.7%			
607	Election Comm	19,837.47	31,552.75	36,500.00	21,835.49	40,000.00	3,500.00	9.6%			
608	Planing Zoning	61,255.95	60,731.66	91,150.00	85,757.76	89,940.00	-1,210.00	-1.3%			
622	Co Court	4,795.71	4,276.56	5,575.00	4,961.80	5,575.00	0.00	0.0%			
641	Building/Grounds	60,539.65	63,099.92	81,300.00	68,247.71	90,300.00	9,000.00	11.1%			
645	Extension	74,053.69	78,411.64	83,835.00	79,943.05	85,565.00	1,730.00	2.1%			
651	Sheriff	645,616.40	709,122.84	788,770.00	786,566.34	869,510.00	80,740.00	10.2%			
652	Attorney	169,938.33	178,404.80	192,700.00	190,634.88	202,575.00	9,875.00	5.1%			
675	Dist Crt Probation	14,280.74	16,591.76	19,000.00	18,597.34	20,000.00	1,000.00	5.3%			
677	Board Prisoners	154,183.39	194,981.96	260,000.00	233,667.54	282,000.00	22,000.00	8.5%			
733	Weed	15,416.83	14,810.08	19,500.00	14,788.05	19,500.00	0.00	0.0%			
801	General Relief	0.00	0.00	25,000.00	0.00	25,000.00	0.00	0.0%			
803	Veterans Service	50,786.50	44,237.17	44,000.00	37,498.05	44,000.00	0.00	0.0%			
822	Institutions	26,202.00	26,476.00	31,500.00	26,095.00	31,500.00	0.00	0.0%			
970	Misc General	1,192,969.35	1,395,391.91	2,059,500.00	1,506,739.67	2,146,500.00	87,000.00	4.2%			
990	Transfers	2,504,643.68	1,641,951.04	2,494,489.57	1,744,489.57	3,614,362.92	1,119,873.35	44.9%			
Sub Total		5,543,373.58	5,011,304.02	6,884,139.57	5,387,549.67	8,266,572.92	1,382,433.35	20.1%			
Cash Reserve				1,300,000.00		1,300,000.00					
Total General				8,184,139.57		9,566,572.92	1,382,433.35	16.9%	5,002,500.78	4,045,844.33	956,656.45
705	Road	3,515,584.59	4,693,671.71	7,130,000.00	5,112,601.86	6,809,200.00	-320,800.00	-4.5%	0.00	0.00	0.00
706	Highway Buyback Prog			824,000.00	118,654.20	950,000.00	126,000.00	15.3%			
Sub Total		3,515,584.59	4,693,671.71	7,954,000.00	5,231,256.06	7,759,200.00	-194,800.00	-2.4%			
Cash Reserve				1,200,000.00		1,200,000.00					
Total Road				9,154,000.00		8,959,200.00	-194,800.00	-2.1%			
693	Emergency Mgmt	55,855.52	107,956.50	135,254.03	134,882.89	159,629.03	24,375.00	18.0%	0.00	0.00	0.00
950	Road Improvement	0.00	0.00	356,566.30	245,000.00	111,559.57	-245,006.73	-68.7%	0.00	0.00	0.00

EXPENSE FY 2023 - 2024

Funds	Actual Expense 2020-2021	Actual Expense 2021-2022	Budgeted 2022-2023	Actual Expense 2022-2023	Budget Estimation 2023-2024	Difference Budget Years	% +/-	Prop Tax Request 2023-2024	Prop Tax Request 2022-2023	Difference Budget Years
1150 Reg Deeds P&M	6,175.41	737.91	13,600.00	1,042.45	15,000.00	1,400.00	10.3%	0.00	0.00	0.00
1900 Veterans' Aid	0.00	0.00	13,384.73	0.00	13,384.73	0.00	0.0%	0.00	0.00	0.00
2360 Co Drug Law Enf	0.00	2,000.00	1,999.05	0.00	3,924.05	1,925.00	96.3%	0.00	0.00	0.00
2580 COVID-ARPA	0.00	360,495.50	791,317.02	107,857.14	695,181.96	-96,135.06	0.0%	0.00	0.00	0.00
2700 Inheritance Tax	501,444.99	18,323.76	2,000,000.00	551,221.21	1,695,000.00	-305,000.00	-15.3%	0.00	0.00	0.00
2910 911 Emerg - Tower	92,495.08	130,567.71	250,000.00	177,081.44	265,000.00	15,000.00	6.0%	175,551.82	235,691.98	-60,140.16
4000 Courthouse Improvement	0.00	48,527.59	985,000.00	141,507.67	985,000.00	0.00	0.0%	164,159.69	443,834.27	-279,674.58
<b>Total Requirements</b>	9,714,929.17	10,373,584.70	19,385,260.70 2,500,000.00 21,885,260.70	11,977,398.53	19,969,452.26 2,500,000.00 22,469,452.26	584,191.56	3.0% 2.7%	5,342,212.29 13.1%	4,725,370.58	616,841.71

updated 8/16/2023

Cash reserves should be 25% of expenditures as suggested by the Nebraska State Auditor.

Cash reserves have been increased from transfers from the Inheritance Tax Fund.

Tax Rate Comparison		2022-2023		2023-2024	
		Political Subdivision	Tax Rate	%	Estimated Tax Rate
City Stanton	Total	1.731865		1.646457	
	County	0.289478	16.7%	0.300973	18.3%
	Ag Society	0.005077	0.3%	0.004827	0.3%
	NRD	0.022968	1.3%	0.022586	1.4%
	NECC	0.092500	5.3%	0.092500	5.6%
	Stanton SD	0.969128	56.0%	0.918491	55.8%
	ESU 8	0.015000	0.9%	0.015000	0.9%
	City	0.337714	19.5%	0.292080	17.7%
Village Pilger	Total	1.967826		1.847745	
	County	0.289478	14.7%	0.300973	16.3%
	Ag Society	0.005077	0.3%	0.004827	0.3%
	NRD	0.022968	1.2%	0.022586	1.2%
	NECC	0.092500	4.7%	0.092500	5.0%
	Wisner-Pilger	0.614720	31.2%	0.584368	31.6%
	ESU 2	0.015000	0.8%	0.015000	0.8%
	Village	0.928083	47.2%	0.827491	44.8%
Woodland Park	Total	1.898967		1.866533	
SID	County	0.289478	15.2%	0.300973	16.1%
Norfolk SD	Ag Society	0.005077	0.3%	0.004827	0.3%
Hoskins Fire	NRD	0.022968	1.2%	0.022586	1.2%
	NECC	0.092500	4.9%	0.092500	5.0%
	Norfolk SD	1.078131	56.8%	1.073300	57.5%
	ESU 8	0.015000	0.8%	0.015000	0.8%
	Hoskins Fire	0.017291	0.9%	0.015255	0.8%
	SID	0.378522	19.9%	0.342092	18.3%

Tax Rate Comparison		2022-2023		2023-2024	
		Political Subdivision	Tax Rate	%	Estimated Tax Rate
Rural	Total	1.426160		1.384252	
Stanton SD	County	0.289478	20.3%	0.300973	21.7%
Stanton Fire	Ag Society	0.005077	0.4%	0.004827	0.3%
	NRD	0.022968	1.6%	0.022586	1.6%
	NECC	0.092500	6.5%	0.092500	6.7%
	Stanton SD	0.969128	68.0%	0.918491	66.4%
	ESU 8	0.015000	1.1%	0.015000	1.1%
	Stanton Fire	0.032009	2.2%	0.029875	2.2%
Rural	Total	1.535163		1.539061	
Norfolk SD	County	0.289478	18.9%	0.300973	19.6%
Stanton Fire	Ag Society	0.005077	0.3%	0.004827	0.3%
	NRD	0.022968	1.5%	0.022586	1.5%
	NECC	0.092500	6.0%	0.092500	6.0%
	Norfolk SD	1.078131	70.2%	1.073300	69.7%
	ESU 8	0.015000	1.0%	0.015000	1.0%
	Stanton Fire	0.032009	2.1%	0.029875	1.9%

The **Estimated** Tax Rate is subject to change.  
Levy Tax Rates are set on or before Oct 20, 2023.

Budget forms and Instructions available on the Nebraska Auditor of Public Accounts website.

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[https://auditors.nebraska.gov/Budget\\_Info.html](https://auditors.nebraska.gov/Budget_Info.html)

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