



# MEMO from Stanton County

## 2023 – 2024 Budget Information

	<u>2023</u>	<u>2022 (prior)</u>	<u>% Change</u>
Operating Budget	19,969,452.26	19,385,260.70	3.01
Property Tax Request	5,542,212.29	4,725,370.58	13.05
Valuation	1,774,981,845.00	1,632,378,461.00	8.74
Tax Rate	0.300973	0.289478	3.97

The Operating Budget is \$19,969,452.26, an increase of \$584,191.56

The total operating budget will exceed last year's budget by 3.01%

The Property Tax Request is \$5,342,212.29, an increase of \$616,841.71 (13.05%)

The County Valuation is \$1,774,981,845.00, an increase of \$142,603,384.00

The total assessed value of property differs from last year's total by 8.74%

The Proposed Tax Rate is \$0.300973, and increase of \$0.011495

The proposed tax rate differs from last year's total by 3.97%.

This would be \$11.50 increase per \$100,000 of value

When preparing the budget, the Revenue Net Balance was less than the prior year. The 2023 Revenue Net Balance for all funds is \$9,884,336.55 a decrease of \$1,336,308.81 from the 2022 Revenue Balance for all funds in the amount of \$11,220,645.36. The total of revenue differs from last year by 11.90%.

With less revenue in the funds additional property tax is required to cover the estimated expenses. Last year's expenditures were higher in the costs for fuel, parts and repairs of equipment or basically an increase in all consumer items.

The Allowable Growth Percentage Increase calculated was 2.68% with an allowable dollar increase to the property tax request in the amount \$126,639.93.

### Attachments:

- 2023-2024 Allowable Growth Percentage Computation Form
- Notice Budget Hearing and Budget Summary
- Copy Joint Public Proposed Property Tax Increases (Table)
- Revenue Comparison Spreadsheet
- Expenditure Comparison Spreadsheet

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# STANTON COUNTY

## 2023-2024 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

### CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

#### Prior Year Total Property Tax Request

(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)

(1) \$ 4,725,370.58

#### 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

(Total Personal and Real Property Tax Required from Cover Page)

(7) \$ 5,342,212.29

**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 provide your information to the County Assessor 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.

STANTON COUNTY						
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY						
PUBLIC NOTICE is hereby given, in compliance with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing body will meet on the 18th day of September, 2023 at 9:00 o'clock A.M. at Stanton County Courthouse, 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 Requirements
	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
Courthouse Imprvt	48,527.59	141,507.67	985,000.00	-	820,840.31	164,159.69
<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>
Unused budget authority created for next year						47,900.27
Publish: Sept 6, 2023						

STANTON COUNTY			
NOTICE OF JOINT PUBLIC HEARING ON PROPOSED PROPERTY TAX INCREASES			
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1633, there will be a Joint Public Hearing on Proposed Property Tax Increases on the 21st day of September, 2023 at 6:15 o'clock, P.M., at Stanton County Courthouse, 804 Ivy St, Stanton NE for the purpose of conducting a joint public hearing to obtain public input on property tax increases proposed by the subdivision.			
	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		

3 columns wide (6 1/4")



## 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 <b>General</b>							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 <b>Road</b>								
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 <b>Emergency Mgmt</b>								
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 <b>Road Improvement</b>								
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			
1150 <b>Reg Deeds P&amp;M</b>								
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 **	0.00
Total Revenue Available	9,945.53	9,552.62	13,600.00	13,381.21	15,000.00	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 <b>Veterans' Aid</b>								
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 **	
Property Tax	0.00	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 <b>Drug Law Enf</b>								
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 **	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			

## REVENUE FY 2023 - 2024

updated 8/16/2023

Transfers In - General	
Road	3,494,486.89
Emerg Mgmt	119,876.03
Road Imp	0.00
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	3,614,362.92



## 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%			
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%			
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%	0.00	0.00	0.00
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
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
Total Requirements	9,714,929.17	10,373,584.70	19,385,260.70	11,977,398.53	19,969,452.26	584,191.56	3.0%	5,342,212.29	4,725,370.58	616,841.71
			2,500,000.00		2,500,000.00			13.1%		
			21,885,260.70		22,469,452.26		2.7%			