

ADAMS 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 3rd day of September, 2019 at 10:00 o'clock, A.M., at Courthouse @ 500 W 4th Hastings, 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 2017-2018	Actual Disbursements 2018-2019	Proposed Budget of Disbursements 2019-2020	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
GENERAL - 0100	\$ 16,738,339.95	\$ 17,794,318.38	\$ 13,950,001.35	\$ 750,000.00	\$ 7,482,521.60	\$ 7,217,479.75
ROAD (New) - 0300			\$ 6,056,646.00		\$ 3,182,712.29	\$ 2,873,933.71
RURAL RD - 0802	\$ -	\$ 133,953.70	\$ 757,831.00		\$ 757,831.00	\$ -
VIS PROMO - 0990	\$ 92,813.95	\$ 60,015.70	\$ 236,053.88		\$ 236,053.88	\$ -
VIS IMPROV - 0995	\$ 14,405.00	\$ 70,000.00	\$ 259,821.77		\$ 259,821.77	\$ -
ROD PRES - 1150	\$ 3,039.00	\$ 9,224.22	\$ 83,408.85		\$ 83,408.85	\$ -
HEALTH FD - 1275	\$ 2,205.15	\$ 1,573.12	\$ 158,793.18		\$ 158,793.18	\$ -
VET AID - 1900	\$ 3,186.00	\$ 3,200.00	\$ 2,000.00		\$ 2,000.00	\$ -
LIBRARY FD- 2000	\$ 157,344.09	\$ 162,979.80	\$ 168,903.53	\$ 72,340.24	\$ 1,171.53	\$ 167,732.00
BOOKMOBIL-2050	\$ -	\$ -	\$ 2,747.35		\$ 2,747.35	\$ -
CO DRUG CT-2360	\$ 1,053,833.71	\$ 1,568,728.63	\$ 4,171,031.42		\$ 4,171,031.42	\$ -
911COM CEN-2910	\$ 297,134.64	\$ -	\$ -		\$ -	\$ -
REGIONL EM-2918	\$ 675.67	\$ 684.63	\$ 10,440.10		\$ 10,440.10	\$ -
JUV GRANT -2975	\$ -	\$ 266,999.12	\$ 254,061.88		\$ 254,061.88	\$ -
HWY BONDS-3700	\$ 988,505.00	\$ 987,002.50	\$ 1,244,320.34		\$ 1,044,320.34	\$ 200,000.00
CP Hwy6@AC-4600	\$ 446,986.77	\$ -	\$ 520,000.00		\$ 520,000.00	\$ -
CP Showboat -4601	\$ 990,715.29	\$ 780,212.57	\$ 640,759.90		\$ 1,216,865.00	\$ -
ESCROW FD-5500	\$ -	\$ -	\$ -		\$ 640,759.90	\$ -
TOTALS	\$ 20,789,184.22	\$ 21,828,892.37	\$ 29,733,685.55	\$ 822,340.24	\$ 20,096,880.33	\$ 10,459,145.46

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
\$ -	\$ 200,000.00	\$ 10,259,145.46	\$ 10,459,145.46

Unused Budget Authority created for next year \$ 3,756,567.52

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1601.02, that the governing body will meet on the 3rd day of September, 2019 at 10:00 o'clock, A.M., at Courthouse @ 500 W 4th Hastings, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2018	2019	Change
Operating Budget	28,116,275.52	29,733,685.55	6%
Property Tax Request	\$ 10,219,416.48	\$ 10,459,145.46	2%
Valuation	3,797,052,249	3,840,659,701	1%
Tax Rate	0.269141	0.272327	1%
Tax Rate if Prior Tax Request was at Current Valuation		0.266085	

**2019-2020  
STATE OF NEBRASKA  
COUNTY BUDGET FORM**

TO THE COUNTY BOARD AND COUNTY CLERK OF  
  
ADAMS COUNTY

This budget is for the Period JULY 1, 2019 through JUNE 30, 2020

<p><b>Contact Information</b> Auditor of Public Accounts State Capitol, Suite 2303 Lincoln, NE 68509 <b>Telephone:</b> (402) 471-2111    <b>FAX:</b> (402) 471-3301 <b>Website:</b> <a href="http://www.auditors.nebraska.gov">www.auditors.nebraska.gov</a> <b>Questions - E-Mail:</b> <a href="mailto:Deann.Haefner@nebraska.gov">Deann.Haefner@nebraska.gov</a></p>
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<p align="center"><b>Submission Information</b></p> <p align="center"><b>Adopted Budget Due by 9-20-2019</b></p> <p>1. Auditor of Public Accounts -Electronically or by mail <a href="http://www.auditors.nebraska.gov/">http://www.auditors.nebraska.gov/</a></p> <p>2. County Board (SEC. 13-508), C/O County Clerk</p>
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**The Undersigned Clerk/Board Member Hereby Certifies:**

**AMOUNT OF PERSONAL AND  
REAL PROPERTY TAX REQUIRED FOR:**

	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund - 0100		7,217,479.75	7,217,479.75
Road Fund - 0300		2,873,933.71	2,873,933.71
Library Fund - 2000		167,732.00	167,732.00
Highway Bond- 3700	200,000.00	-	200,000.00
			-
			-
			-
<b>Total All Funds</b>	200,000.00	10,259,145.46	10,459,145.46

**CLERK/BOARD MEMBER:**

<b>Signature:</b>		<b>Total Certified Valuation</b> (Certification of Valuation(s) from County Assessor <i>MUST</i> be attached)	\$ 3,840,659,701
Printed Name:	Ramona Thomas	<b>Outstanding Bonded Indebtedness as of July 1, 2019</b>	
Mailing Address:	P.O. Box 2067	Principal	2,683,463.00
City, Zip:	Hastings, NE 68902-2067	Interest	83,099.75
Phone Number:	402-461-7107	<b>Total Bonded Indebtedness</b>	2,766,562.75
E-Mail Address:	rthomas@adamscounty.org		

**CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH**

{format for all political subdivisions other than a) sanitary improvement districts in existence five years or less, and b) community colleges, and c) school districts}

**TAX YEAR 2019**

{certification required annually}

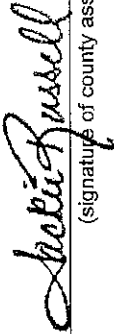
To: COUNTY GENERAL

TAXABLE VALUE LOCATED IN THE COUNTY OF ADAMS COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
COUNTY GENERAL	County	\$24,393,562	\$3,840,659,701

\*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

I Jackie Russell, Adams County, NE 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)

08/16/2019  
(date)

CC: County Clerk, Adams County, NE County

CC: County Clerk where district is headquartered, if different county, Adams County, NE 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

**ADAMS COUNTY**  
**2019-2020 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$ 10,459,145.46
Motor Vehicle Pro-Rate	(2)	\$ 25,000.00
In-Lieu of Tax Payments	(3)	\$ 13,000.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (18))	(4)	\$ 952,857.00
<b>LESS:</b> Amount Spent During 2018-2019	(5)	\$ 707,178.00
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	(6)	\$ 30,000.00
Amount to be included as Restricted Funds ( <i>Cannot Be A Negative Number</i> )	(7)	\$ 215,679.00
Motor Vehicle Tax	(8)	\$ 1,100,000.00
Local Option Sales Tax	(9)	\$ -
Transfers of Surplus Fees	(10)	\$ -
Excess Tax Collections Returned to County (Statute 77-1776)	(11)	\$ -
Insurance Premium Tax	(12)	\$ 70,000.00
Nameplate Capacity Tax	(13)	\$ 500.00
Motor Vehicle Fee	(14)	\$ 160,000.00
Reimbursement of Indigent Defense Services	(15)	\$ -
License or Occupation Tax (Statute 77-27,223)	(16)	\$ -
<b>TOTAL RESTRICTED FUNDS (A)</b>	<b>(17)</b>	<b>\$ 12,043,324.46</b>

**Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)	(18)	\$ 693,711.00
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )		
Agrees to Line (6).	(19)	\$ 30,000.00
Allowable Capital Improvements	(20)	\$ 663,711.00
Bonded Indebtedness	(21)	\$ 636,445.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(22)	
Interlocal Agreements/Joint Public Agency Agreements	(23)	\$ 788,303.15
Public Safety Communication Project (Statute 86-416)	(24)	
Judgments	(25)	
Refund of Property Taxes to Taxpayers	(26)	
Repairs to Infrastructure Damaged by a Natural Disaster	(27)	\$ 300,000.00
	(28)	
<b>TOTAL LID EXCEPTIONS (B)</b>	<b>(29)</b>	<b>\$ 2,388,459.15</b>

**TOTAL RESTRICTED FUNDS**

**For Lid Computation**

**(To Line 11 of the Lid Computation Form)**

To Calculate: Total Restricted Funds (A)-Line 17 MINUS Total Lid Exceptions (B)-Line 29

**\$ 9,654,865.31**

(30)

# ADAMS COUNTY

## COMPUTATION OF LIMIT FOR FISCAL YEAR 2019-2020

### PRIOR YEAR RESTRICTED FUNDS AUTHORITY

Prior Restricted Funds from Line (10) of last year's Lid Form	\$ 12,957,906.12
	(1)
Amount budgeted for Indigent Defense Services that is required to develop a plan and meet the standards necessary to qualify for reimbursement of expenses or seeking additional reimbursement for improving its indigent criminal defense program.	
	(2)
License or Occupation Tax - For the second fiscal year in which a County will receive a full year of receipts, the County can add the first year of receipts to the Base Amount.	
	(2.1)
<b>Prior Year Adjusted Restricted Funds Authority (Base Amount) =</b> Line (1) Plus Line (2) Plus Line (2.1)	<b>\$ 12,957,906.12</b>
	(3)

### ALLOWABLE INCREASES

<b>1</b>	<b><u>BASE LIMITATION PERCENT INCREASE (2.5%)</u></b>	2.50 %	
		(4)	
<b>2</b>	<b><u>ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%</u></b>	-	%
	$\frac{\text{2019 Growth per Assessor}}{\text{2018 Valuation}} = \frac{\text{Multiply times}}{\text{100 To get \%}}$	(5)	
<b>3</b>	<b><u>ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE</u></b>	1.00 %	
	$\frac{\text{\# of Board Members voting "Yes" for Increase}}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{\text{Must be at least .75 (75\%) of the Governing Body}}{\text{\%}}$	(6)	

**ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.**

<b>4</b>	<b><u>SPECIAL ELECTION - VOTER APPROVED % INCREASE</u></b>		%
	Please Attach Ballot Sample and Election Results	(7)	

TOTAL ALLOWABLE PERCENT INCREASE = Line (4) + Line (5) + Line (6) + Line (7)	3.50 %
	(8)
Allowable Dollar Amount of Increase to Restricted Funds = Line (3) x Line (8)	\$ 453,526.71
	(9)
<b>Total Restricted Funds Authority = Line (3) + Line (9)</b>	<b>\$ 13,411,432.83</b>
	(10)
<b>Less:</b> Restricted Funds from Lid Supporting Schedule	<b>\$ 9,654,865.31</b>
	(11)
Total Unused Restricted Funds Authority = Line (10) - Line (11)	<b>\$ 3,756,567.52</b>
	(12)

**LINE (12) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.**

ADAMS COUNTY CLERK  
P.O. Box 2067  
Hastings, NE 68902-2067  
402-461-7107

Ramona R. Thomas  
County Clerk  
[rthomas@adamscount.org](mailto:rthomas@adamscount.org)

Pamela J. Witte  
Deputy Clerk  
[pwitte@adamscounty.org](mailto:pwitte@adamscounty.org)

NOTICE OF MOTION


State of Nebraska)  
                                  )ss  
County of Adams )

I, Ramona Thomas, County Clerk in and for the County of Adams, Sate of Nebraska, do hereby certify that the following is a true and correct excerpt taken from the minutes of the Board of Equalization meeting of the Adams County Board of Supervisors held on August 6, 2019 as the same appears of record in my office. The meeting was advertised in the Hastings Tribune and held in open session.

*Adams County budget preparers, Dawn Miller and Judy Mignery, requested the Board consider approving a 1% budget override for the 2019/2020 budget. It is not anticipated the override would be needed however it has been common practice to approve the override in the event it is needed.*

*Motion by Curtis, seconded by Stromer to approve a 1% levy override for the 2019/2020 fiscal year. **Roll Call;** Ayes: Stromer, Larsen, Hogan, Thomsen, Curtis, Neumann, Orthmann. Nays: None.*

Witness My Hand and Seal this 12<sup>th</sup> day of August, 2019

  
Ramona R. Thomas  
Adams County Clerk



# ADAMS COUNTY

## 2019-2020 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
SE Truck Route - J St & Showboat curve	\$	103,000.00
602 - County Clerk Office Furniture and Improvement	\$	6,500.00
693 - Em Manager	\$	5,000.00
699 - Security - Upgrades	\$	10,000.00
603 - County Treasure - Office Furniture	\$	8,000.00
705 - Weed Office Furniture	\$	1,000.00
604 - Reg of Deeds - Office Furniture	\$	2,500.00
803 - Vet Service - Office Furniture	\$	3,000.00
605 - Assessor - Office Equipment	\$	3,400.00
970 - County Misc. - Building Remodels	\$	105,000.00
607 - Election Comm - Office Equipment	\$	850.00
608 - P & Z - Office Equipment	\$	800.00
610 - Data Processing - Server Updates/Equipment	\$	41,500.00
621 - Clerk Dist Court - Office Equipment	\$	18,000.00
625 - Public Defender - Office Equipment	\$	2,100.00
622 - County Court - Office Equipment	\$	3,000.00
641 - Building & Grounds - Remodels	\$	24,500.00
645 - Extension - Furniture	\$	7,400.00
651 - Sheriff - Communication Updates	\$	157,500.00
671 - Jail Improvements	\$	35,000.00
672 - Probation - Improvements	\$	13,061.00
652 - Attorney - Furniture	\$	13,100.00
653 - Communications	\$	6,500.00
Showboat South of Hwy 6 - 4601	\$	123,000.00

Total - Must agree to Line 18 on Lid Support Form

\$ 693,711.00

**REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**

REPORTING PERIOD JULY 1, 2018 THROUGH JUNE 30, 2019

**ADAMS COUNTY**

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
NIRMA	7-1-2017 - 7-1-2019	Risk Management & Self Insurance	\$ 196,124.00
Nebraska State Auditors' Office	7/2016 - 7/2019	Auditing Services	\$ 17,750.00
USDA Wildlife Services	7-1-2018 - 7-1-2019	Wildlife Control Services	\$ 11,010.17
Region 3 Behavioral Services	7-1-2018 - 7-1-2019	Mental Health	\$ 80,625.74
Mid Nebraska Individual Services	7-1-2017 - 7-1-2019	Disabled Individuals	\$ 31,364.00
Midland Area Agency on Aging	7-1-2017 - 6-30-2019	Meals on Wheels	\$ 14,801.00
City of Hastings	7-1-2017 - OPEN	Ambulance Services	\$ 62,500.00
SCALES/HIDTA	7-1-2017 - 7-1-2019	Drug Task Force	\$ 4,500.00
City of Hastings	7-1-2017 - 7-1-2019	GIS Services	\$ 15,000.00
City of Hastings	7-1-2017 - 7-1-2019	Library access for rural residences	\$ 167,732.00
Adams County Townships	7-1-2017 - 7-1-2019	Contract for Road Maintenance	\$ 42,750.00
Villages of Adams County	7-1-2017 - 7-1-2019	Law enforcement services / patrol	\$ 14,890.00
Villages - Planning & Zoning	7-1-2017 - 7-1-2019	Planing & Zoning Admin & Services	\$ 19,579.00
City of Hastings	7-1-2017 - 7-1-2019	Emergency Disaster Services	\$ 37,337.00
City of Hastings	7-1-2017 - OPEN	Bookmobile Funds	\$ 72,340.24

Total Amount used as Lid Exemption

\$ 788,303.15



**MELANIE J. CURRY**  
**TREASURER, ADAMS COUNTY, NEBRASKA**  
**COURTHOUSE**  
**500 WEST 4<sup>TH</sup> STREET, SUITE 106**  
**HASTINGS, NE 68901**

Deanna K. Thaut  
Deputy

Telephone: (402) 461-7120  
Fax: (402) 461-7122

**ADAMS COUNTY**

**COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES**

Unpaid taxes as of June 30, 2019

<u>Tax Year</u>	<u>Amount</u>
2018	\$20,968,832.90
2017	\$31,422.61
2016	\$15,906.87
2015	\$10,610.47

  
Melanie J. Curry  
Adams County Treasurer

# ADAMS COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
<i>(Column A)</i>	<i>(Column B)</i>	<i>(Column C)</i>	<i>(Column D)</i>	<i>(Column E)</i>	<i>(Column F)</i>
<b>Countywide Entities</b>					
County	10,259,145.46	200,000.00	3,840,659,701	0.267119	0.005207
Ag. Society	685,000.00	-	3,840,659,701	0.017835	0.000000
Historical Society	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.284955	

**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	-	0.000000
Other entities property taxes designated for interlocal agreements	-	0.000000
<b>Total County Levy Authority (Cannot exceed 50 cents)</b>		<b>0.450000 (1)</b>

**Levy Limit Analysis**

Countywide General Levy (Line 13)	0.284955	
Fire District - Largest General Levy Authority granted by County Board	0.000000	<i>Still Need these from Co Clerk</i>
Township - Largest General Levy Authority granted by County Board	0.000000	
Cemetery District - Largest General Levy Authority granted by County Board	0.000000	
Irrigation District - Largest General Levy Authority granted by County Board	0.000000	
Drainage District - Largest General Levy Authority granted by County Board	0.000000	
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	
<b>Largest possible district levy</b>	<b>0.284955 (2)</b>	

**Note: If (1) is greater than (2), no further analysis is needed. If (2) is greater than (1), you need to complete the levy limit analysis by district, see separate sheet.**

ADAMS COUNTY

RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2019, to June 30, 2020, prepared by the Budget Making Authority, was transmitted to the County Board on the 3rd day of September, 2019.

NOW, THEREFORE, BE IT RESOLVED, by the Board of ~~COMMISSIONERS~~ or SUPERVISORS (circle one) of ADAMS County, Nebraska as follows:

SECTION 1. That the budget for the Fiscal Year July 1, 2019, to June 30, 2020, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for ADAMS 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, 2019, and ending June 30, 2020.

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 3rd DAY OF September, 2019.

\_\_\_\_\_  
COUNTY BOARD

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_