

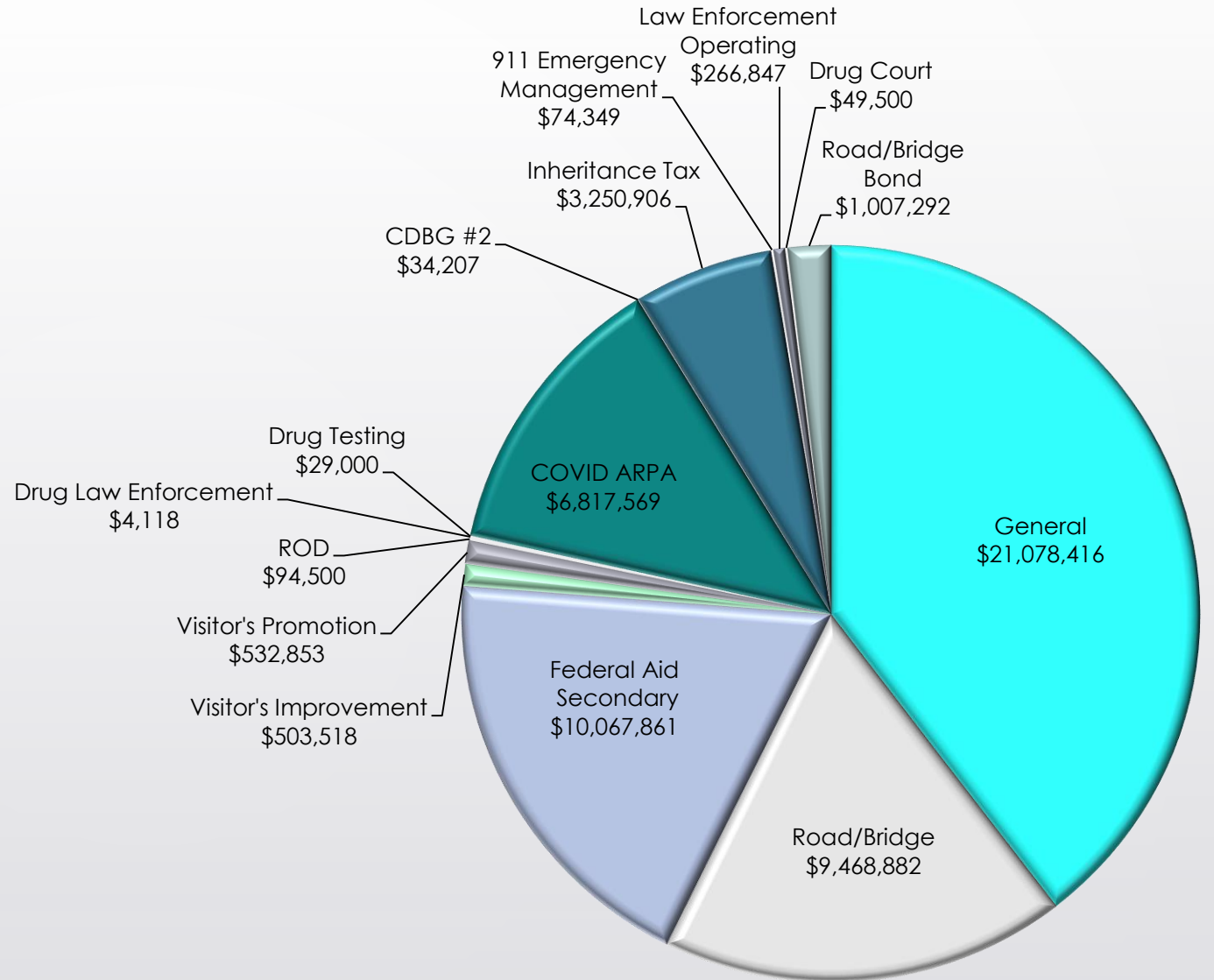


Madison County, Nebraska

2021-2022 Fiscal Budget

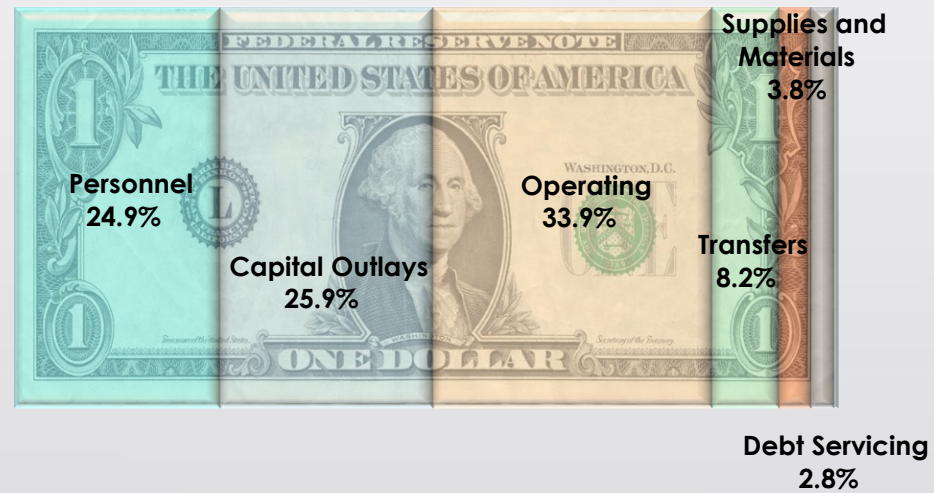
All Fund Comparison

	2020-2021	2021-2022		
	Requested	Requested		
	Budget	Budget	Budget	Change
General	19,061,573	21,078,416	39.56%	10.58%
Road/Bridge	11,560,391	9,468,882	17.77%	-18.09%
Federal Aid Secondary	13,389,200	10,067,861	18.90%	-24.81%
Visitor's Improvement	366,690	503,518	0.95%	37.31%
Visitor's Promotion	397,852	532,853	1.00%	33.93%
Preservation & Modernization	82,500	94,500	0.18%	14.55%
Drug Law Enforcement	4,118	4,118	0.01%	0.00%
Drug Testing	29,000	29,000	0.05%	0.00%
COVID American Rescue Plan	0	6,817,569	12.80%	NA
CDBG #2	0	34,207	0.06%	NA
Inheritance Tax	3,137,135	3,250,906	6.10%	3.63%
911 Emergency Management	101,724	74,349	0.14%	-26.91%
Law Enforcement Operating	226,300	266,847	0.50%	17.92%
Drug Court	48,000	49,500	0.09%	3.13%
Road/Bridge Bond	1,103,448	1,007,292	1.89%	-8.71%
TOTALS	49,507,931	53,279,818	100.00%	3.44%

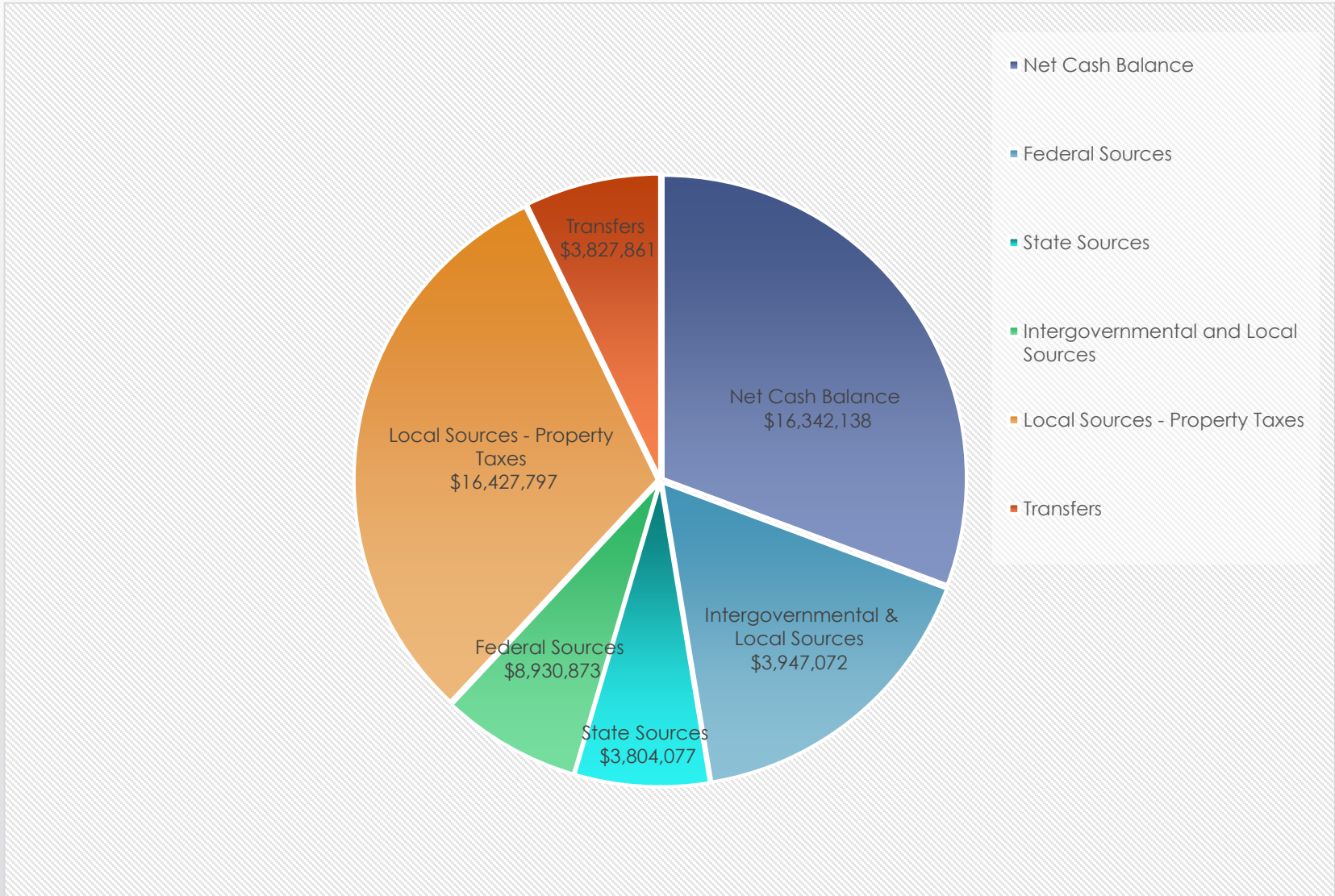


All Funds Disbursement

	Actual	Budgeted	
	2020-2021	2021-2022	
Total Expenditures	\$ 32,801,607	\$ 46,546,680	100%
Personnel	\$ 10,681,330	\$ 11,598,866	24.9%
Operating	\$ 3,997,532	\$ 15,764,201	33.9%
Supplies and Materials	\$ 1,946,747	\$ 1,768,445	3.8%
Equipment Rental	\$ 215,366	\$ 223,641	0.5%
Capital Outlays	\$ 11,584,034	\$ 12,071,694	25.9%
Debt Servicing	\$ 724,598	\$ 1,291,972	2.8%
Transfers	\$ 3,652,000	\$ 3,827,861	8.2%

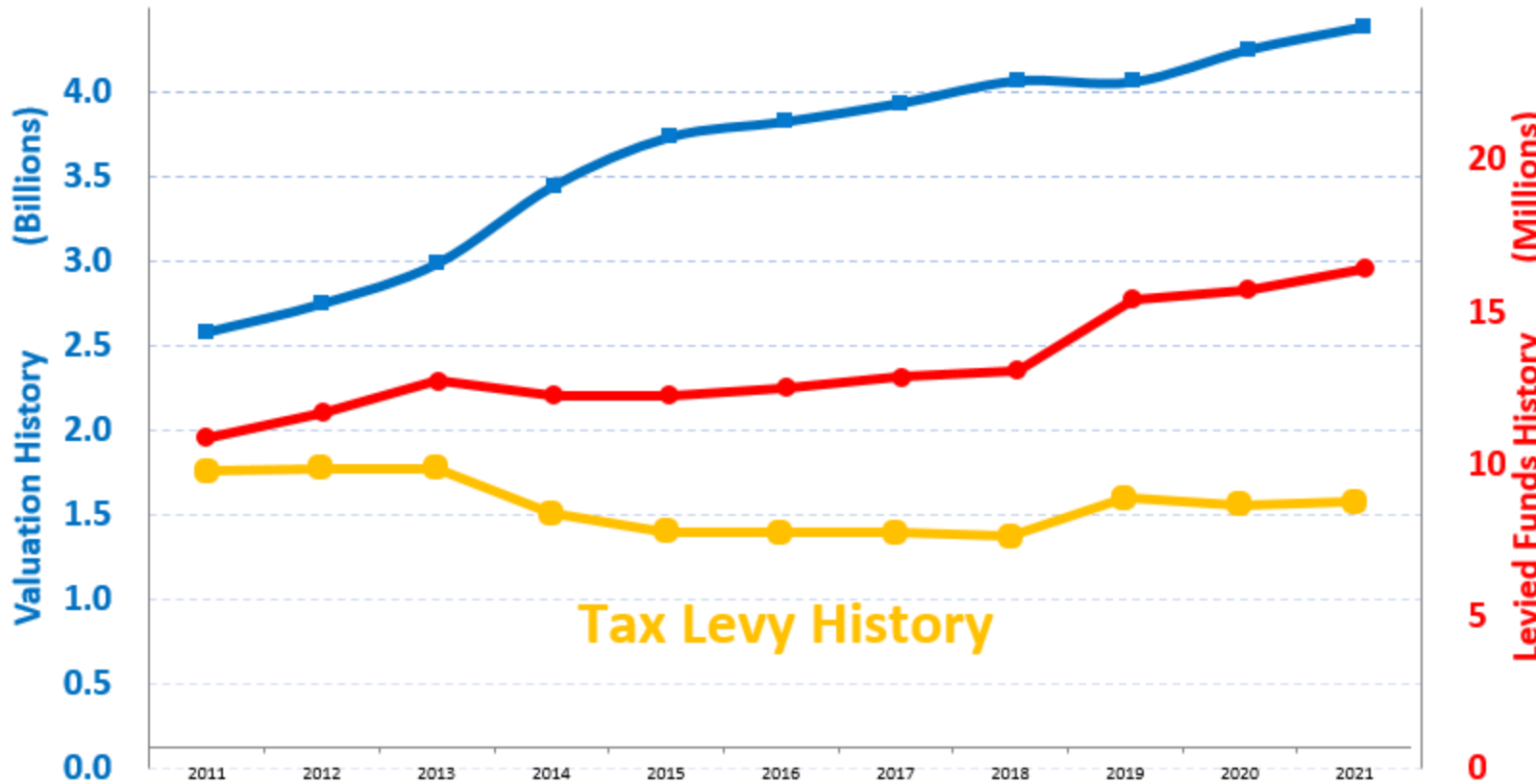


Anticipated Revenue Sources 2021-2022 Fiscal Year



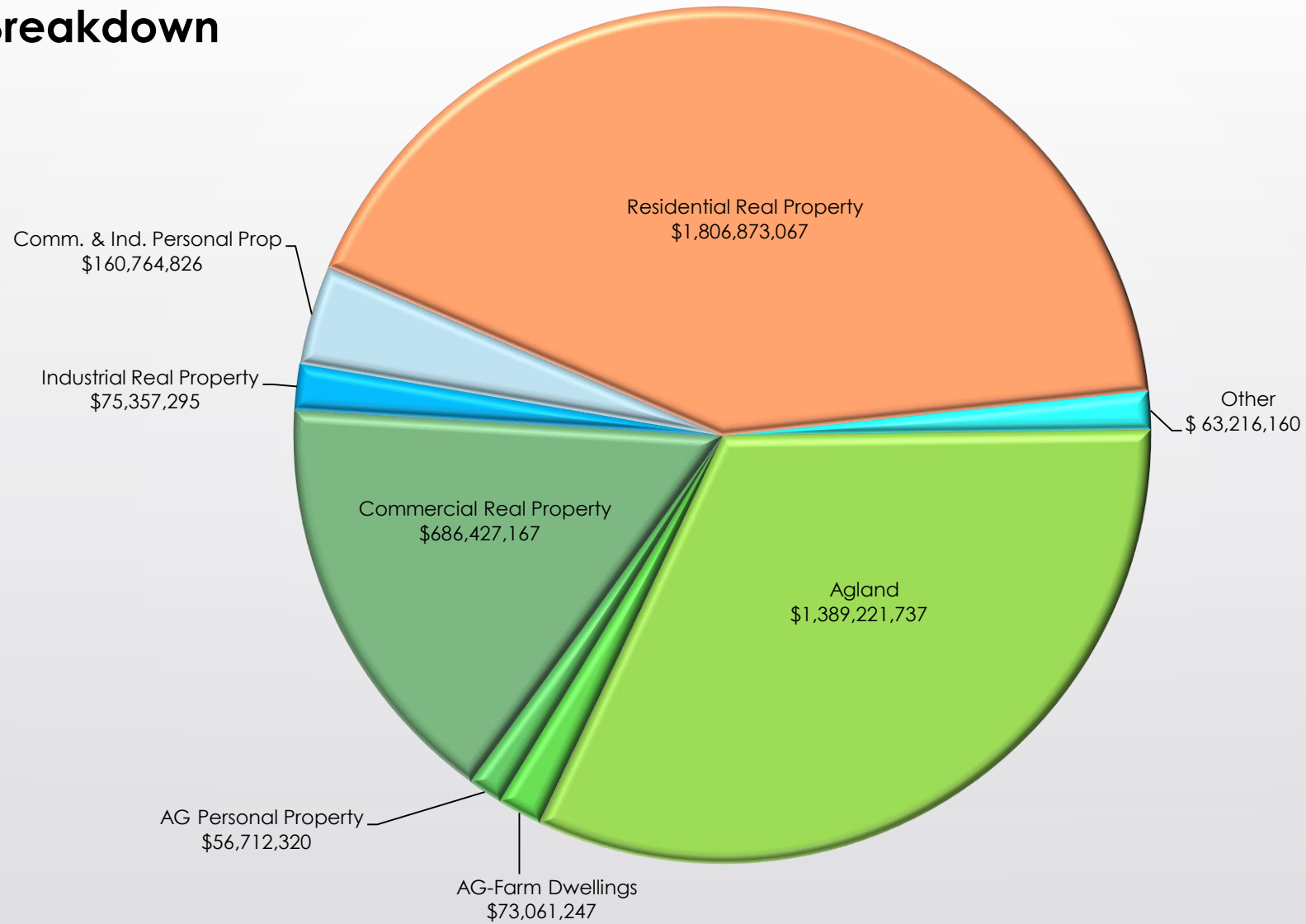
Madison County, Nebraska

Valuation, Tax Levy, & Levied Funds History



MADISON COUNTY VALUATION HISTORY				
FISCAL YEAR	VALUATION	DIFFERENCE	LEVY	PROPERTY TAX AMOUNT
2005	1,915,731,353	0	0.408314	7,822,199
2011	2,582,537,302	71,999,907	0.421090	10,874,806
2012	2,752,085,899	169,548,597	0.424852	11,692,292
2013	2,991,583,064	239,497,165	0.425475	12,728,438
2014	3,448,767,491	457,184,427	0.355747	12,268,887
2015	3,737,236,560	288,469,069	0.328287	12,268,862
2016	3,828,285,382	91,048,822	0.326784	12,510,241
2017	3,937,671,187	109,385,805	0.326706	12,864,608
2018	4,069,576,107	131,904,920	0.321507	13,083,972
2019	4,063,031,583	-6,544,524	0.379266	15,409,697
2020	4,253,351,387	190,319,804	0.369960	15,735,699
2021	4,390,064,651	136,713,264	0.374205	16,427,841

2021-2022 Madison County, Nebraska Valuation Breakdown



MADISON COUNTY, NEBRASKA BUDGET DOCUMENT
BUDGET MESSAGE

Pursuant to Section 13-501 through Section 13-515 Nebraska Revised Statutes (the Nebraska Budget Act), the Board of Commissioners herewith submits the budget for Madison County for the fiscal year July 1, 2021 through June 30, 2022. The total budget requirements of \$53,279,818 will necessitate \$16,427,797 being raised by taxation, and the balance of the total requirements, \$36,852,021 will be provided by county officers' fees, highway allocation, motor vehicle tax, reimbursement from various local, state and federal sources, delinquent taxes, 2020 taxes now in the process of collection, inter-fund transfers, and unexpended cash balance. \$219,503 of the property tax requirements will be used to pay principal and interest on bonds previously issued to finance major road construction projects.

The Madison County Board of Commissioners acknowledges the following petty cash amounts on June 30, 2021 in County offices: County Assessor - \$85.00, County Attorney - \$50.00, County Clerk - \$25.00, County Court - \$500.00, Public Defender - \$56.00, County Sheriff - \$3,418.68, County Treasurer - \$1,065.17, and Register of Deeds - \$165.75.

The County budget is not intended to be a line item budget; however, the Madison County Board of Commissioners hereby requests and expects all county officials and department heads to contact the County Board if any expenditure will greatly exceed the amount budgeted for that purpose. The County Board of Commissioners will not approve any claims when the total budget for any office or department exceeds the amount budgeted, unless additional appropriations are approved in the manner prescribed by law.

Inheritance Tax collections are essential to the County budget and have historically been used for funding requests relating to economic development and unique improvements. The budget document includes funding to the County libraries from the Inheritance Tax Fund, which allows for these contributions without the use of property tax revenue. Generally, the largest amount of Inheritance Tax proceeds expended in any given year is for the direct purpose of reducing property taxes and the property tax levy rate. The 2021 Madison County levy rate is \$0.374205 intended to raise \$16,427,797 in property taxes. Inheritance Tax funds in the amount of \$1,520,000 were used for property tax reduction.

The Board of Commissioners recognizes the need for rural fire protection and has allocated levy authority to all rural fire districts at the rate requested, as prescribed in §77-3443 Nebraska Revised Statutes. Levy allocations were also authorized for the Norfolk Sanitary District and the Madison County Agricultural Society.

The primary factors in compiling the budget for this fiscal year were infrastructure upgrades, including existing hard surfaced roads; relocation of dispatch services; upgrades to courthouse electrical and HVAC system; upgrades to telephone system in the County Courthouse; and funds received from American Rescue Plan Act (ARPA).

It has been the policy of the Madison County Board of Commissioners to hold the tax levy to a feasible minimum. Madison County has no registered warrants.

Dated at Madison, Nebraska this 14th day of September, 2021.

ATTEST:

Anne M. Pruss, County Clerk

Troy Uhlir, Chairman
Board of Commissioners