2024 - 2025
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
BANNER COUNTY

This budget is for the Period JULY 1, 2024 through JUNE 30, 2025

Contact Information
Auditor of Public Accounts
State Capitol, Suite 2303
Telephone: (402) 471-2111 FAX: (402) 471-3301
Website: www.auditors.nebraska.gov
Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information
Adopted Budget Due by 9-30-2024
1. Auditor of Public Accounts ~ Electronically or by mail
http://www.auditors.nebraska.gov
2. County Board (SEC. 13-1508), C/O County Clerk

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		939,962.44	939,962.44
ROAD		420,407.08	420,407.08
COUNTY FAIR OPERATING		0.00	0.00
Total All Funds	0.00	1,360,369.52	1,360,369.52

Report of Interlocal Agreements & Joint Public Agencies

Was this subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of JULY 1, 2023 through June 30, 2024?

[X] **YES** [ ] **NO**

If YES, please submit Interlocal Agreement Report by September 30th

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of JULY 1, 2023 through June 30, 2024?

[ ] **YES** [X] **NO**

If YES, please submit Trade Name Report by September 30th

Total Certified Valuation	312,954,174

(Certification of Valuations(s) from County Assessor **MUST** be attached)

Outstanding Bonded Indebtedness as of July 1, 2024

Principal	0.00
Interest	0.00
Total Bonded Indebtedness	0.00

APA is still waiting on corrections from Banner County regarding issues noted with beginning and ending balances not agreeing, and transfers in and out not agreeing. These issues were originally communicated to Banner County on November 6, 2024.

Section A

County Budget Document

Adopted Budget Statement and Certificate of Tax

All Funds

Banner County

Budget Message

The Banner County Board of Commissioners has allocated real and personal property tax levy to various Miscellaneous Districts as provided by law. These include Pleasant Hill Cemeteries, The Banner County Fire Department General Fund and the Banner County Historical Society. The Banner County Board of Commissioners has entered numerous Interlocal Agreements and/or Joint Agreements that result in savings of taxpayer dollars. The Banner County Board of Commissioners is submitting a budget for the Road Department in accordance with Section 39-1904. All budgeted figures, including the sub-totals and totals have been rounded to the nearest dollar. The Banner County Board of Commissioners may fund the General and Road Fund, in part, by transferring funds from the County Inheritance Fund. These transfers may be funded with or without intent to transfer funds back to the Inheritance Tax Funds should the opportunity present itself.

PETTY CASH FUNDS: County Clerk - $100.00, County Treasurer - $400.00 Listed as change funds.

BONDED INDEBTEDNESS: Banner County has no bond indebtedness.

BANNER COUNTY
CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS
If no official address, please provide address where correspondence should be sent

NAME	Banner County
ADDRESS	204 State Street
CITY & ZIP CODE	Harrisburg 69345
TELEPHONE	308-436-5265
WEBSITE	https://bannercountyne.gov/

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Robin Darnall	Katie West	
TITLE / FIRM NAME	Banner County Commissioner	Banner County Clerk	
TELEPHONE	1-308-436-5265	1-308-436-5265	
EMAIL ADDRESS	clerk@bannercountyne.gov	clerk@bannercountyne.gov	

For Questions on this form, who should we contact (Please √ one): Contact will be via email if supplied.

- [√] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

Banner

Lid Computation Form For Fiscal Year 2024-2025

Prior Year Restricted Funds Authority

Prior Restricted Funds from Line (10) of last year's Lid Form	(1)	$1,235,452.02
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)	-
Prior Year Adjusted Restricted Funds Authority (Base Amount) = Line (1) Plus Line (2) Plus Line (2.1)	(3)	$1,235,452.02

Current Year Allowable Increases

Base Limitation Percent Increase (2.5%) 2.50% (4)

Allowable Growth Per the Assessor Minus 2.5%

$469,635.00	/	$299,560,555.00	=	0.16%	0.00% (5)
2024 Growth per Assessor		2023 Valuation		Multiplied times 100 to get %	

Additional One Percent Board Approved Increase

3	/	3	=	100.00%	1.00% (6)
# of Board Members voting "Yes" for increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body	

- Attach a copy of the Board Minutes Approving the Increase

Special Election - Voter Approved % Increase 0.00% (7)

- Please Attach Ballot Sample and Election Results

Total Allowable Percent Increase = Line (4) + Line (5) + Line (6) + Line (7)	(8)	3.50%
Allowable Dollar Amount of Increase to Restricted Funds = Line (3) x Line (8)	(9)	$43,240.82
Total Restricted Funds Authority = Line (3) + Line (9)	(10)	$1,278,692.84
Less: Restricted Funds from Lid Supporting Schedule	(11)	$1,010,201.80
Total Unused Restricted Funds Authority = Line (10) - Line (11)	(12)	$268,491.04

Line (12) Must Be Greater Than Or Equal To Zero Or You Are In Violation Of The Lid Law.

Banner
2024-2025 Lid Supporting Schedule

Calculation of Restricted Funds			
Total Personal and Real Property Tax Requirements		(1)	$1,360,369.52
Motor Vehicle Pro-Rate		(2)	$2,900.00
In-Lieu of Tax Payments		(3)	-
Prior Year Capital Improvements that were excluded from Restricted Funds			
Prior Year Capital Improvements Excluded from Restricted Funds. (From Prior Year Lid Support. Line (18))	-	(4)	
LESS: Amount Spent During 2023-2024	-	(5)	
LESS: Amount Expected to be spent in Future Budget Years	-	(6)	
Amount to be included as restricted funds (CANNOT be a negative number)		(7)	-
Motor Vehicle Tax		(8)	$62,000.00
Local Option Sales Tax		(9)	-
Transfers of Surplus Tax		(10)	-
Excess Tax Collections Returned to County (Statute 77-1776)		(11)	-
Insurance Premium Tax		(12)	$2,400.00
Nameplate Capacity Tax		(13)	-
Motor Vehicle Fees		(14)	$25,000.00
Reimbursement of Indigent Defense Services		(15)	-
License or Occupation Tax (Statute 77-27, 223)		(16)	-
TOTAL RESTRICTED FUNDS (A)		(17)	**$1,452,669.52**
Lid Exceptions			
Capital Improvements (Real Property and Improvements on Real Property)	-	(18)	
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (cannot exclude same capital improvements from more than one lid calculation) Agrees to Line (6)	-	(19)	
Allowable Capital Improvements		(20)	-
Bonded Indebtedness		(21)	-
Public Facilities Construction Projects (Statutes 72-2031 to 72-2308)		(22)	-
Interlocal Agreements/Joint Public Agency Agreements		(23)	$442,467.72
Public Safety Communication Project (Statute 86-416)		(24)	-
Judgments		(25)	-
Refund of Property Taxes to Taxpayers		(26)	-
Repairs to Infrastructure Damaged by Natural Disaster		(27)	-
		(28)	
TOTAL LID EXCEPTIONS (B)		(29)	**$442,467.72**
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		(30)	**$1,010,201.80**

BANNER COUNTY
2024-2025 Capital Improvement Lid Exceptions

Description of Capital Improvement	Amount Budgeted
Total - Must agree to Line 18 on Lid Support Form	**$0.00**

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2023 through June 30, 2024

Banner County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Scotts Bluff County	until terminated	911 Services	$1,200.00
University of Nebraska Extension	until terminated	Ag Extension Services	$33,170.00
Scotts Bluff County	until terminated	Emergency Management Services	$15,000.00
Panhandle Counties	until terminated	Health District	$6,700.00
Consortium of Counties	until terminated	Insurance Services (General)	$227,000.00
Consortium of Counties	until terminated	Insurance Services (Roads)	$100,000.00
Scotts Bluff County	until terminated	Jail Services	$48,000.00
Kimball County	July 1, 2022-June 30, 2023	Kimball County Fair	$0.00
Panhandle Counties	until terminated	Mental Health Services	$2,000.00
US Dept of Ag	until terminated	Predatory Animal Control	$0.00
State of Nebraska	until terminated	Probation Services	$1,000.00
Panhandle Counties	until terminated	Senior Citizen Services	$600.00
Kimball County	until terminated	Use of facility County Fair	$7,797.72
		Total Amount used as Lid Exemption	**$442,467.72**

BANNER COUNTY

2024 - 2025 Allowable Growth Percentage Computation Form

Calculation of Base Property Tax Request Authority

Prior Year Total Property Tax Request *(Total Personal and Real Property Required from **prior year** budget - Cover Page)*	(1)	$1,277,068.25
Base Limitation Percent Increase (2%)	2.00% (2)	
Real Growth Percentage Increase	277,312,753	
$1,188,726.00 / $253,765,570.00 = 0.43% ~~0.47%~~	(3)	
2024 Real Growth Value per Assessor / Prior Year Total Real Property 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)	2.43% ~~2.47%~~
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)	(5)	31,032.76 ~~$31,543.59~~
TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)	(6)	1,308,101.01 ~~$1,308,611.84~~

Actual Property Tax Request

2024 - 2025 ACTUAL Total Property Tax Request *(Total Personal and Real Property Required from Cover Page)*	(7)	$1,360,369.52

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 proposed property tax request and telephone number to the County Clerk by September 5th. 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.

BANNER COUNTY

Schedule of Budgeted Disbursements

For the Year Ended June 30, 2025

Functions/Programs	Operating*	Capital Outlay	Debt Service	Other**	Total Disbursements
Governmental:					
General Government	902,716.40	2,200.00	0.00	181,000.00	1,085,916.40
Public Safety - Law Enforcement	214,519.88	45,850.00	0.00	0.00	260,369.88
Public Safety - Other	15,000.00	53,569.91	0.00	0.00	68,569.91
Public Works - Highways & Roads	1,285,350.00	582,696.46	0.00	0.00	1,868,046.46
Public Works - Other	45,750.00	20,500.00	0.00	0.00	66,250.00
Public Health & Social Services	3,000.00	0.00	0.00	0.00	3,000.00
Culture and Recreation	7,797.72	0.00	0.00	0.00	7,797.72
Community Development	51,069.91	0.00	0.00	0.00	51,069.91
Miscellaneous	602,420.00	21,750.00	0.00	0.00	624,170.00
Business-type Activities:					
Airport	0.00	0.00	0.00	0.00	0.00
Nursing Home	0.00	0.00	0.00	0.00	0.00
Hospital	0.00	0.00	0.00	0.00	0.00
Historical Society	0.00	0.00	0.00	0.00	0.00
Solid Waste	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Disbursements and Transfers	3,127,623.91	726,566.37	0.00	181,000.00	4,035,190.28

* **Operating** should include Personal Services, Operating Expenses, Supplies and Materials and Equipment Rental.
** **Other** should include Judgments, Transfers, and Transfers of Surplus Fees.

BANNER COUNTY

Summary of All Funds

	Actual 2022-2023 (1)	Actual 2023-2024 (2)	Requested 2024-2025 (3)	Proposed 2024-2025 (4)	Adopted 2024-2025 (5)
Disbursements and Transfers:					
Operating Expenses	2,102,703.02	1,975,506.77	3,115,048.09	3,127,623.91	3,127,623.91
Capital Outlay	157,931.40	92,241.07	725,316.37	726,566.37	726,566.37
Debt Service	0.00	0.00	0.00	0.00	0.00
Transfers Out	0.00	7,562.95	181,000.00	181,000.00	181,000.00
Total Disbursements and Transfers	2,260,634.42	2,075,310.79	4,021,364.46	4,035,190.28	4,035,190.28
Balance, Receipts and Transfers:					
Net Cash Balance	1,669,751.61	1,492,275.65	1,737,774.09	1,737,774.09	1,737,774.09
Intergovernmental Federal	72,354.00	8,386.70	189,000.00	189,000.00	189,000.00
Intergovernmental State	661,990.52	705,636.84	599,600.00	599,600.00	599,600.00
Intergovernmental Local	277,784.41	514,820.46	332,558.40	332,558.40	332,558.40
Personal and Real Property Taxes	1,106,024.69	1,152,658.53	1,346,543.70	1,360,369.52	1,360,369.52
Transfers In	12,184.18	3,754.67	181,000.00	181,000.00	181,000.00
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Resources Available	3,800,089.41	3,877,532.85	4,386,476.19	4,400,302.01	4,400,302.01
Balance Forward/Cash Reserve	1,539,454.99	1,802,222.06	365,111.73	365,111.73	365,111.73

BANNER COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	601	BOARD
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	BD OFFICIAL SALARY	24,893.77	34,000.00	24,788.76	35,000.00	35,000.00	35,000.00
1-0802	Health	0.00	0.00	0.00	0.00	0.00	0.00
1-1400	HSA TO BE REMOVED	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***24,893.77***	***34,000.00***	***24,788.76***	***35,000.00***	***35,000.00***	***35,000.00***
	Operating Expenses						
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	2,036.35	1,600.00	1,515.70	2,200.00	2,200.00	2,200.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES, SUB, REG, & TRAINING	50.00	600.00	600.00	900.00	900.00	900.00
	Operating Expenses Totals	***2,086.35***	***2,200.00***	***2,115.70***	***3,100.00***	***3,100.00***	***3,100.00***
0100-601 BOARD TOTAL		**26,980.12**	**36,200.00**	**26,904.46**	**38,100.00**	**38,100.00**	**38,100.00**

BANNER COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	602	CLERK
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	CL OFFICIAL SALARY	41,498.89	34,800.97	34,800.97	40,425.00	40,500.00	40,500.00
1-0201	CL DEPUTY'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0202	OTHER DEPUTIES SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	CLERICAL SALARY	19,789.13	22,500.00	22,436.03	38,300.00	38,300.00	38,300.00
1-0500	CLERK OVERTIME	0.00	0.00	199.98	0.00	0.00	0.00
1-1300	OTHER PERSONAL SERVICES (BONUS)	0.00	0.00	0.00	0.00	0.00	0.00
1-1400	HSA TO BE REMOVED	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***61,288.02***	***57,300.97***	***57,436.98***	***78,725.00***	***78,800.00***	***78,800.00***
	Operating Expenses						
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	1,000.00	583.24	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
2-1801	DUES, SUB, REG & TRAINING	0.00	300.00	275.00	300.00	300.00	300.00
2-2543	PREPARE BUDGET	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISC	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***1,300.00***	***858.24***	***2,300.00***	***2,300.00***	***2,300.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	28.88	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***28.88***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	107.63	500.00	279.99	500.00	500.00	500.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***107.63***	***500.00***	***279.99***	***500.00***	***500.00***	***500.00***
0100-602 CLERK TOTAL		**61,395.65**	**59,100.97**	**58,604.09**	**81,525.00**	**81,600.00**	**81,600.00**

BANNER COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	603	TREASURER
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	TR OFFICIAL SALARY	48,721.87	48,950.00	48,277.96	50,125.00	50,200.00	50,200.00
1-0201	TR DEPUTY'S SALARY	25,343.79	0.00	10,171.68	0.00	0.00	0.00
1-0405	CLERICAL PART/TIME SALARY	0.00	24,000.00	10,719.05	32,700.00	32,700.00	32,700.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	Health	0.00	0.00	0.00	0.00	0.00	0.00
1-1300	OTHER PERSONAL SERVICES (BONUS)	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***74,065.66***	***72,950.00***	***69,168.69***	***82,825.00***	***82,900.00***	***82,900.00***
	Operating Expenses						
2-0800	OFFICIAL BOND	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	1,000.00	969.75	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE	323.75	0.00	0.00	1,000.00	1,000.00	1,000.00
2-1801	DUES, SUB, REG, & TRAINING	125.00	600.00	625.00	800.00	800.00	800.00
	Operating Expenses Totals	***448.75***	***1,600.00***	***1,594.75***	***2,800.00***	***2,800.00***	***2,800.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	283.11	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***283.11***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	500.00	129.98	600.00	600.00	600.00
5-0700	FURNITURE	0.00	0.00	342.76	100.00	100.00	100.00
	Capital Outlay Totals	***0.00***	***500.00***	***472.74***	***700.00***	***700.00***	***700.00***
0100-603 TREASURER TOTAL		**74,797.52**	**75,050.00**	**71,236.18**	**86,325.00**	**86,400.00**	**86,400.00**

BANNER COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	604	DEPARTMENT NAME NOT FOUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-1400	HSA TO BE REMOVED	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-604 DEPARTMENT NAME NOT FOUND TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

BANNER COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	605	ASSESSOR
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	ASR OFFICIAL SALARY	45,095.93	48,950.00	48,277.96	50,125.00	50,200.00	50,200.00
1-0201	ASR DEPUTY'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0202	OTHER DUPUTY SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	ASR CLERICAL SALARY	10,002.81	21,000.00	21,225.78	37,000.00	37,000.00	37,000.00
1-0500	OVERTIME	0.00	0.00	12.75	0.00	0.00	0.00
1-1300	OTHER PERSONAL SERVICES (BONUS)	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***55,098.74***	***69,950.00***	***69,516.49***	***87,125.00***	***87,200.00***	***87,200.00***
	Operating Expenses						
2-1702	LODGING	0.00	1,000.00	324.95	1,000.00	1,000.00	1,000.00
2-1704	MILEAGE	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
2-1801	DUES, SUB, REG, & TRAINING	1,339.69	2,000.00	680.00	2,000.00	2,000.00	2,000.00
2-1802	STAFF TRAINING	0.00	0.00	580.00	0.00	0.00	0.00
	Operating Expenses Totals	***1,339.69***	***3,000.00***	***1,584.95***	***4,000.00***	***4,000.00***	***4,000.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,093.48	0.00	343.88	0.00	400.00	400.00
	Supplies and Materials Totals	***1,093.48***	***0.00***	***343.88***	***0.00***	***400.00***	***400.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	385.95	200.00	0.00	250.00	500.00	500.00
5-0502	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0700	FURNITURE	0.00	0.00	0.00	500.00	500.00	500.00
	Capital Outlay Totals	***385.95***	***200.00***	***0.00***	***750.00***	***1,000.00***	***1,000.00***
0100-605 ASSESSOR TOTAL		**57,917.86**	**73,150.00**	**71,445.32**	**91,875.00**	**92,600.00**	**92,600.00**

BANNER COUNTY GENERAL					Code	Description
				Fund	0100	GENERAL
				Function	607	ELECTION COMMISSIONER

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0101	OFFICIAL SALARY	3,597.04	8,200.00	4,100.00	4,200.00	4,200.00	4,200.00
1-0305	REGULAR TIME SALARIES-CLERICAL	1,540.94	0.00	0.00	0.00	0.00	0.00
1-0405	CLERICAL PART/TIME SALARY	1,149.13	1,200.00	845.72	1,500.00	1,200.00	1,200.00
1-1400	HSA	583.33	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***6,870.44***	***9,400.00***	***4,945.72***	***5,700.00***	***5,400.00***	***5,400.00***
	Operating Expenses						
2-1701	Meals	0.00	0.00	0.00	300.00	300.00	300.00
2-1702	LODGING	0.00	300.00	0.00	600.00	600.00	600.00
2-1704	MILEAGE	0.00	0.00	0.00	350.00	350.00	350.00
2-1801	DUES, SUB, REG, & TRAINING	0.00	0.00	60.00	0.00	0.00	0.00
2-2000	PRINTING & PUBLISHING	100.00	2,000.00	1,364.77	3,000.00	3,000.00	3,000.00
2-9900	MISC	9,551.82	8,000.00	4,225.46	8,000.00	8,000.00	8,000.00
	Operating Expenses Totals	***9,651.82***	***10,300.00***	***5,650.23***	***12,250.00***	***12,250.00***	***12,250.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-607 ELECTION COMMISSIONER TOTAL		**16,522.26**	**19,700.00**	**10,595.95**	**17,950.00**	**17,650.00**	**17,650.00**

BANNER COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	621	CLERK OF DISTRICT COURT
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	930.00	5,949.03	5,350.00	5,500.00	5,500.00	5,500.00
1-0201	DEPUTY'S SALARY - CHIEF	0.00	3,510.00	2,368.08	3,506.18	3,600.00	3,600.00
1-0404	Clerical	0.00	0.00	930.00	0.00	0.00	0.00
1-0405	Clerical	0.00	1,860.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***930.00***	***11,319.03***	***8,648.08***	***9,006.18***	***9,100.00***	***9,100.00***
	Operating Expenses						
2-1702	LODGING	0.00	0.00	0.00	300.00	300.00	300.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES, SUB, REG, & TRAINING	0.00	50.00	50.00	150.00	50.00	50.00
	Operating Expenses Totals	***0.00***	***50.00***	***50.00***	***450.00***	***350.00***	***350.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	1,000.00	190.91	600.00	500.00	500.00
	Supplies and Materials Totals	***0.00***	***1,000.00***	***190.91***	***600.00***	***500.00***	***500.00***
	Capital Outlay						
5-0500	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-621 CLERK OF DISTRICT COURT TOTAL		**930.00**	**12,369.03**	**8,888.99**	**10,056.18**	**9,950.00**	**9,950.00**

BANNER COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	622	COUNTY COURT SYSTEM
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-0200	TELEPHONE	1,006.56	1,100.00	730.09	740.00	740.00	740.00
2-0700	MICROFILMING	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	166.00	200.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***1,172.56***	***1,300.00***	***730.09***	***740.00***	***740.00***	***740.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-622 COUNTY COURT SYSTEM TOTAL		**1,172.56**	**1,300.00**	**730.09**	**740.00**	**740.00**	**740.00**

BANNER COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	641	BUILDING AND GROUNDS
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0306	CUSTODIAL SALARY	7,380.00	8,600.00	8,468.79	11,000.00	11,000.00	11,000.00
	Personal Services Totals	***7,380.00***	***8,600.00***	***8,468.79***	***11,000.00***	***11,000.00***	***11,000.00***
	Operating Expenses						
2-0200	TELEPHONE	10,058.02	11,000.00	9,948.87	7,000.00	7,000.00	7,000.00
2-0501	LIGHT	7,580.04	8,000.00	6,401.39	8,000.00	8,000.00	8,000.00
2-0502	WATER	858.41	1,000.00	683.74	1,000.00	1,000.00	1,000.00
2-0503	HEATING FUELS	6,383.05	7,000.00	4,689.13	7,000.00	7,000.00	7,000.00
2-1300	BUILDING REPAIR	1,434.49	5,000.00	24,582.33	60,000.00	60,000.00	60,000.00
2-1600	OTHER EQUIPMENT REPAIR	114.64	1,000.00	3,753.78	2,500.00	2,500.00	2,500.00
2-2500	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-2515	CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	1,968.72	2,000.00	256.70	3,500.00	3,500.00	3,500.00
	Operating Expenses Totals	***28,397.37***	***35,000.00***	***50,315.94***	***89,000.00***	***89,000.00***	***89,000.00***
	Supplies and Materials						
3-0103	JANITORIAL SUPPLIES	1,816.42	1,900.00	1,669.60	1,900.00	1,900.00	1,900.00
3-0107	PLUMBING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0108	ELECTRICAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0119	BUILDING SUPPLIES	1,501.00	1,600.00	1,006.91	1,000.00	2,500.00	2,500.00
3-1100	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***3,317.42***	***3,500.00***	***2,676.51***	***2,900.00***	***4,400.00***	***4,400.00***
	Capital Outlay						
5-0314	COURT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-9900	MISC. - PARKING LOT	0.00	50,000.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***50,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-641 BUILDING AND GROUNDS TOTAL		**39,094.79**	**97,100.00**	**61,461.24**	**102,900.00**	**104,400.00**	**104,400.00**

BANNER COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	651	SHERIFF
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	SH OFFICIAL SALARY	73,908.40	55,300.00	54,540.00	56,700.00	56,700.00	56,700.00
1-0201	Deputy Salary	0.00	0.00	0.00	51,500.00	51,500.00	51,500.00
1-0405	CLERICAL PART/TIME SALARY	3,738.05	17,500.00	16,197.26	20,000.00	20,000.00	20,000.00
1-1100	UNIFORM ALLOWANCE	1,187.92	3,000.00	2,374.52	2,000.00	2,000.00	2,000.00
1-1300	OTHER PERSONAL SERVICES (BONUS)	100.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***78,934.37***	***75,800.00***	***73,111.78***	***130,200.00***	***130,200.00***	***130,200.00***
	Operating Expenses						
2-0200	Telephone	0.00	0.00	1,575.01	1,500.00	1,500.00	1,500.00
2-0400	RADIO REPAIR	329.95	1,000.00	82.00	1,000.00	1,000.00	1,000.00
2-1401	CAR REPAIR	160.49	1,500.00	1,654.72	3,000.00	3,000.00	3,000.00
2-1600	OTHER EQUIPMENT REPAIR	195.00	500.00	378.60	500.00	500.00	500.00
2-1700	TRAVEL EXPENSES	1,376.10	1,500.00	1,117.30	1,500.00	1,500.00	1,500.00
2-1701	MEALS	1,458.40	700.00	327.63	700.00	700.00	700.00
2-1801	DUES, SUB, REG, & TRAINING	795.24	1,000.00	1,489.00	3,100.00	3,100.00	3,100.00
2-2003	FILM DEVELOPING	0.00	200.00	0.00	200.00	200.00	200.00
2-2901	SHERIFF CONTRACT	0.00	2,400.00	2,400.00	1,200.00	1,200.00	1,200.00
2-9900	MISCELLANEOUS	1,082.77	1,500.00	0.00	1,500.00	1,500.00	1,500.00
	Operating Expenses Totals	***5,397.95***	***10,300.00***	***9,024.26***	***14,200.00***	***14,200.00***	***14,200.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	598.36	1,200.00	126.04	500.00	500.00	500.00
3-0112	LAW ENFORCEMENT SUPPLIES	2,187.34	3,000.00	622.04	3,000.00	3,000.00	3,000.00
3-0209	MACHINERY & EQUIPMENT FUEL	4,907.72	10,000.00	10,479.38	11,000.00	11,000.00	11,000.00
3-0210	GREASE AND OIL	0.00	400.00	143.82	0.00	0.00	0.00
3-0211	TIRES & TIRE REPAIR	0.00	3,000.00	1,869.52	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	***7,693.42***	***17,600.00***	***13,240.80***	***17,500.00***	***17,500.00***	***17,500.00***
	Capital Outlay						
5-0301	CARS	687.00	20,350.00	20,349.64	20,350.00	20,350.00	20,350.00
5-0311	RADIO EQUIPMENT	17,220.97	17,000.00	17,571.21	1,000.00	1,000.00	1,000.00
5-0314	LAW EQUIPMENT	10,092.30	43,500.00	27,659.85	20,000.00	20,000.00	20,000.00
5-0318	SAFETY EQUIPMENT	163.39	3,000.00	0.00	3,000.00	3,000.00	3,000.00
5-0334	GRANT PURCHASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0335	DIVERSION PURCHASES	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	1,027.63	500.00	818.98	500.00	500.00	500.00
	Capital Outlay Totals	***29,191.29***	***84,350.00***	***66,399.68***	***44,850.00***	***44,850.00***	***44,850.00***
0100-651 SHERIFF TOTAL		**121,217.03**	**188,050.00**	**161,776.52**	**206,750.00**	**206,750.00**	**206,750.00**

BANNER COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	652	ATTORNEY

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	16,178.90	18,100.00	18,280.96	18,643.00	18,700.00	18,700.00
1-0332	LEGAL ASSISTANT	13,500.00	16,000.00	15,164.00	16,500.00	16,500.00	16,500.00
1-0806	CASH-IN-LIEU OF PREMIUM	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***29,678.90***	***34,100.00***	***33,444.96***	***35,143.00***	***35,200.00***	***35,200.00***
	Operating Expenses						
2-0200	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-0611	RENT-OFFICE SPACE	8,280.00	8,500.00	8,424.00	8,750.00	8,750.00	8,750.00
2-1702	TRAVEL	1,755.40	2,200.00	2,040.96	2,400.00	2,400.00	2,400.00
2-1801	DUES, SUB, REG, & TRAINING	828.00	750.00	184.00	850.00	850.00	850.00
2-2904	CONTINUING EDUCATION	0.00	1,500.00	300.00	1,500.00	1,500.00	1,500.00
2-2905	OFFICE EXPENSE	-635.10	1,000.00	1,380.83	1,500.00	1,500.00	1,500.00
2-2910	CHILD SUPPORT AGMT	0.00	0.00	0.00	500.00	500.00	500.00
	Operating Expenses Totals	***10,228.30***	***13,950.00***	***12,329.79***	***15,500.00***	***15,500.00***	***15,500.00***
	Capital Outlay						
5-0500	EQUIPMENT	1,000.00	1,000.00	0.00	0.00	1,000.00	1,000.00
	Capital Outlay Totals	***1,000.00***	***1,000.00***	***0.00***	***0.00***	***1,000.00***	***1,000.00***
0100-652 ATTORNEY TOTAL		**40,907.20**	**49,050.00**	**45,774.75**	**50,643.00**	**51,700.00**	**51,700.00**

BANNER COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	693	CIVIL DEFENSE
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-6201	CD ADM EXPENSE	3,882.29	7,000.00	7,000.00	15,000.00	15,000.00	15,000.00
	Operating Expenses Totals	***3,882.29***	***7,000.00***	***7,000.00***	***15,000.00***	***15,000.00***	***15,000.00***
	Capital Outlay						
5-0304	GENERATOR	0.00	0.00	0.00	0.00	0.00	0.00
5-0311	Radio Equipment	0.00	0.00	0.00	53,569.91	53,569.91	53,569.91
5-0334	GRANT PURCHASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***53,569.91***	***53,569.91***	***53,569.91***
0100-693 CIVIL DEFENSE TOTAL		**3,882.29**	**7,000.00**	**7,000.00**	**68,569.91**	**68,569.91**	**68,569.91**

BANNER COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	694	PREDATORY ANIMAL CONTROL

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-4406	PREDATORY ANIMAL CONTROL	7,254.68	9,000.00	4,468.01	0.00	0.00	0.00
	Operating Expenses Totals	***7,254.68***	***9,000.00***	***4,468.01***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0100	PREDATORY ANIMAL SUPPLIES	1,460.00	3,000.00	7,531.99	0.00	0.00	0.00
	Supplies and Materials Totals	***1,460.00***	***3,000.00***	***7,531.99***	***0.00***	***0.00***	***0.00***
0100-694 PREDATORY ANIMAL CONTROL TOTAL		**8,714.68**	**12,000.00**	**12,000.00**	**0.00**	**0.00**	**0.00**

BANNER COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	702	SURVEYOR
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	1,928.89	3,200.00	3,130.96	3,200.00	3,500.00	3,500.00
1-0101	COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***1,928.89***	***3,200.00***	***3,130.96***	***3,200.00***	***3,500.00***	***3,500.00***
	Operating Expenses						
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-2545	MISC. LABOR	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0130	SURVEY MATERIALS AND SUPPLIES	10,719.88	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***10,719.88***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Equipment Rental						
4-0306	SURVEY EQUIPMENT RENTAL	0.00	11,200.00	11,200.00	12,000.00	13,000.00	13,000.00
	Equipment Rental Totals	***0.00***	***11,200.00***	***11,200.00***	***12,000.00***	***13,000.00***	***13,000.00***
0100-702 SURVEYOR TOTAL		**12,648.77**	**14,400.00**	**14,330.96**	**15,200.00**	**16,500.00**	**16,500.00**

BANNER COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	733	WEED
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	CLERICAL SALARY	0.00	0.00	0.00	25,500.00	25,500.00	25,500.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***25,500.00***	***25,500.00***	***25,500.00***
	Operating Expenses						
2-0100	POSTAL	0.00	0.00	0.00	0.00	0.00	0.00
2-1630	SPRAY EQUIPMENT REPAIR	0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1705	PICK UP RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES & REGISTRATION	360.00	500.00	410.00	1,000.00	1,000.00	1,000.00
2-1807	FORCED CONTROL	0.00	4,000.00	0.00	9,000.00	9,000.00	9,000.00
2-2000	PRINT & PUBLISH	0.00	750.00	623.00	750.00	750.00	750.00
2-2500	CONTRACTED SERVICES	51,444.80	52,000.00	39,953.76	0.00	0.00	0.00
2-9900	MISC	560.57	500.00	1,180.34	500.00	1,000.00	1,000.00
	Operating Expenses Totals	***52,365.37***	***57,750.00***	***42,167.10***	***14,750.00***	***15,250.00***	***15,250.00***
	Supplies and Materials						
3-0102	CHEMICAL	0.00	1,500.00	1,129.04	5,000.00	5,000.00	5,000.00
3-0209	FUEL	0.00	0.00	0.00	0.00	0.00	0.00
3-0211	TIRES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***1,500.00***	***1,129.04***	***5,000.00***	***5,000.00***	***5,000.00***
	Capital Outlay						
5-0318	SAFETY EQUIPMENT	0.00	0.00	0.00	500.00	500.00	500.00
5-0600	SPRAY EQUIPMENT	0.00	0.00	0.00	20,000.00	20,000.00	20,000.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***20,500.00***	***20,500.00***	***20,500.00***
0100-733 WEED TOTAL		**52,365.37**	**59,250.00**	**43,296.14**	**65,750.00**	**66,250.00**	**66,250.00**

BANNER COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	803	VETERAN'S SERVICE OFFICER
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	1,000.00	2,000.00	2,000.00	3,000.00	3,000.00	3,000.00
	Personal Services Totals	***1,000.00***	***2,000.00***	***2,000.00***	***3,000.00***	***3,000.00***	***3,000.00***
0100-803 VETERAN'S SERVICE OFFICER TOTAL		**1,000.00**	**2,000.00**	**2,000.00**	**3,000.00**	**3,000.00**	**3,000.00**

BANNER COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	930	EXTENSION
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0305	CLERICAL SALARY	5,572.83	18,200.00	12,534.17	18,700.00	18,700.00	18,700.00
1-0405	CLERICAL PART/TIME	702.78	1,300.00	472.34	1,000.00	1,000.00	1,000.00
1-0500	OVERTIME	0.00	0.00	0.00	50.00	50.00	50.00
1-0803	GROUP HEALTH INS	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	LIFE INS	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	RETIREMENT	376.15	1,200.00	850.12	1,370.00	1,370.00	1,370.00
1-1000	OASI	152.94	1,400.00	1,033.45	1,500.00	1,500.00	1,500.00
1-1300	COST SHARE	34.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***6,838.70***	***22,100.00***	***14,890.08***	***22,620.00***	***22,620.00***	***22,620.00***
	Operating Expenses						
2-0100	POSTAL	58.33	50.00	2.70	100.00	100.00	100.00
2-0200	TELEPHONE	683.76	1,650.00	1,096.45	1,500.00	1,500.00	1,500.00
2-1012	PRINTING AND PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	TECHNOLOGY	263.88	850.00	571.74	800.00	800.00	800.00
2-1200	OFFICE EQUIPMENT REPAIR	564.98	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	1,139.11	3,050.00	1,897.45	2,900.00	2,900.00	2,900.00
2-1708	BOARD MEMBER EXPENSE	16.67	0.00	63.34	200.00	200.00	200.00
2-1751	DUES,SUBSCRIPTIONS,REGISTRATIONS,ET	0.00	125.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***2,726.73***	***5,725.00***	***3,631.68***	***5,500.00***	***5,500.00***	***5,500.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	524.88	1,050.00	850.25	1,200.00	1,200.00	1,200.00
	Supplies and Materials Totals	***524.88***	***1,050.00***	***850.25***	***1,200.00***	***1,200.00***	***1,200.00***
	Equipment Rental						
4-0200	EQUIPMENT RENTAL	355.98	1,100.00	776.63	1,100.00	1,100.00	1,100.00
	Equipment Rental Totals	***355.98***	***1,100.00***	***776.63***	***1,100.00***	***1,100.00***	***1,100.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	489.81	350.00	644.09	1,750.00	1,750.00	1,750.00
5-0502	TECHNOLOGY	0.00	1,225.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***489.81***	***1,575.00***	***644.09***	***1,750.00***	***1,750.00***	***1,750.00***
0100-930 EXTENSION TOTAL		**10,936.10**	**31,550.00**	**20,792.73**	**32,170.00**	**32,170.00**	**32,170.00**

BANNER COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	970	MISCELLANEOUS - GENERAL
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0305	ROAD AND WEED CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0340	GRANT SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMAN'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	HEALTH INS GENERAL	171,019.37	148,886.20	124,907.67	95,000.00	95,000.00	95,000.00
1-0805	HEALTH INSURANCE TRUST FUND	3,540.72	6,000.00	754.46	6,000.00	6,000.00	6,000.00
1-0806	CASH-IN-LIEU OF PREMIUM	28,925.00	15,600.00	19,500.00	25,000.00	25,000.00	25,000.00
1-0901	RETIREMENT GENERAL	20,757.76	23,000.00	23,539.05	25,000.00	25,000.00	25,000.00
1-1000	O.A.S.I. GENERAL	25,362.19	28,000.00	26,234.69	28,000.00	28,000.00	28,000.00
1-1200	CASH IN LIEU	0.00	0.00	0.00	0.00	0.00	0.00
1-1301	CAFETERIA PLAN FEES	0.00	0.00	0.00	0.00	0.00	0.00
1-1400	HEALTH SAVINGS ACCOUNT	40,340.79	48,000.00	37,360.34	48,000.00	48,000.00	48,000.00
1-1500	UNEMPLOYMENT	532.45	600.00	0.00	600.00	600.00	600.00
1-1850	HR CONSULTING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***290,478.28***	***270,086.20***	***232,296.21***	***227,600.00***	***227,600.00***	***227,600.00***
	Operating Expenses						
2-0100	POSTAL	2,958.50	3,000.00	3,852.07	10,000.00	10,000.00	10,000.00
2-0601	GENERAL LIABILITY INS.	0.00	11,000.00	14,314.03	11,000.00	11,000.00	11,000.00
2-0700	MICROFILMING	0.00	0.00	0.00	0.00	0.00	0.00
2-1010	One Time Expense	0.00	37,794.22	37,794.22	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	33,839.51	35,000.00	53,454.28	35,000.00	35,000.00	35,000.00
2-1150	LB644 POSTCARDS	0.00	0.00	880.21	1,000.00	1,000.00	1,000.00
2-1401	Vehicle Repairs	0.00	0.00	66.73	1,500.00	1,500.00	1,500.00
2-1701	Meals	0.00	0.00	159.74	0.00	0.00	0.00
2-1800	P A D D - DUES	593.12	600.00	593.12	700.00	700.00	700.00
2-1801	DUES, SUB, REG, & TRAINING	2,930.56	3,000.00	4,401.89	4,000.00	4,000.00	4,000.00
2-1900	BOARD OF PRISONERS	2,730.00	48,000.00	18,400.00	48,000.00	48,000.00	48,000.00
2-1903	PRISONERS MEDICAL/MENTAL TRTNT	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-2000	PRINTING AND PUBLISHING	11,460.23	12,000.00	9,886.77	12,000.00	12,000.00	12,000.00
2-2300	JUROR FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2301	DISTRICT COURT JURY FEES	810.54	2,500.00	0.00	2,500.00	2,500.00	2,500.00
2-2302	COUNTY COURT JURY FEES	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
2-2400	ATTORNEY FEES	2,848.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-2401	COURT APPOINTED COUNSEL	364.00	15,000.00	6,540.87	15,000.00	15,000.00	15,000.00
2-2417	LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2418	LEGAL FEES - TERC	0.00	0.00	0.00	0.00	0.00	0.00
2-2510	APPRAISER'S FEES	6,660.00	6,700.00	0.00	40,000.00	40,000.00	40,000.00
2-2530	SURVEYOR, CONTRACTED SERVICES	0.00	3,600.00	10,450.84	15,000.00	15,000.00	15,000.00

BANNER COUNTY GENERAL

					Code	Description
				Fund	0100	GENERAL
				Function	970	MISCELLANEOUS - GENERAL
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
2-2540	AUDIT COSTS	8,700.00	10,000.00	8,700.00	20,000.00	20,000.00	20,000.00
2-2543	PREPARE BUDGET	0.00	0.00	1,037.01	7,000.00	7,000.00	7,000.00
2-2550	IT MANAGED SERVICES	0.00	20,000.00	4,039.11	25,000.00	25,000.00	25,000.00
2-2601	DISTRICT COURT COSTS	1,046.04	4,200.00	3,376.40	4,200.00	4,200.00	4,200.00
2-2602	COUNTY COURT COSTS	1,661.08	2,500.00	5,183.37	7,500.00	7,500.00	7,500.00
2-2603	JUVENILE COURT COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2700	MENTAL HEALTH BOARD COSTS	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-2807	MENTAL HEALTH COSTS	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-3051	VETERANS AID	0.00	0.00	0.00	0.00	0.00	0.00
2-3052	RELIEF	0.00	0.00	0.00	0.00	0.00	0.00
2-3910	ASSESSOR'S SCHOOLING	0.00	0.00	0.00	0.00	0.00	0.00
2-4411	AGING OFFICE DUES	378.00	400.00	514.00	600.00	600.00	600.00
2-4420	REGION I MH & SUB ABUSE	3,376.00	3,400.00	3,200.00	3,800.00	3,800.00	3,800.00
2-4421	REGION I OHD	1,095.00	1,100.00	1,095.00	2,900.00	2,900.00	2,900.00
2-4436	COMMUNITY ACTION PARTNERSHIP(CAPWN)	0.00	0.00	0.00	0.00	0.00	0.00
2-4455	RC & D SPONSORSHIP	0.00	0.00	0.00	0.00	0.00	0.00
2-6201	TAXPAYER ADVISORY COMMITTEE	0.00	0.00	0.00	0.00	0.00	0.00
2-8000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
2-8301	ADULT PROBATION OFFICER	518.58	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-8541	SPECIAL FEES/SEXUAL ASSAULT	0.00	2,000.00	1,982.80	2,500.00	2,500.00	2,500.00
2-9900	MISCELLANEOUS	29,641.07	30,000.00	21,902.28	20,000.00	20,000.00	20,000.00
2-9901	STOP PROGRAM PURCHASES	0.00	0.00	81.18	9,000.00	4,000.00	4,000.00
2-9902	GIS	263.00	9,500.00	23,465.00	25,000.00	25,000.00	25,000.00
	Operating Expenses Totals	***111,873.23***	***276,794.22***	***235,370.92***	***338,700.00***	***333,700.00***	***333,700.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	9,578.11	9,600.00	7,623.82	9,000.00	9,000.00	9,000.00
3-0116	DUPLICATING PAPER/COPIER/FAX	593.50	1,500.00	0.00	1,700.00	1,700.00	1,700.00
	Supplies and Materials Totals	***10,171.61***	***11,100.00***	***7,623.82***	***10,700.00***	***10,700.00***	***10,700.00***
	Capital Outlay						
5-0301	VEHICLE	0.00	0.00	88.13	17,500.00	17,500.00	17,500.00
5-0334	GRANT PURCHASED EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT-COPIER	0.00	2,500.00	1,574.20	2,500.00	2,500.00	2,500.00
5-0501	FAX	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***2,500.00***	***1,662.33***	***20,000.00***	***20,000.00***	***20,000.00***
	Transfers Out						
7-0200	INTERFUND TRANSFER TO WEED	0.00	0.00	0.00	0.00	0.00	0.00
7-0201	TRANSFER TO BRIDGE FUND (802)	0.00	0.00	0.00	0.00	0.00	0.00
7-0202	Interfund Transfer to Roads	0.00	7,562.95	7,562.95	0.00	0.00	0.00

BANNER COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	970	MISCELLANEOUS - GENERAL

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Transfers Out Totals	*0.00*	*7,562.95*	*7,562.95*	*0.00*	*0.00*	*0.00*
0100-970 MISCELLANEOUS - GENERAL TOTAL		**412,523.12**	**568,043.37**	**484,516.23**	**597,000.00**	**592,000.00**	**592,000.00**
100 GENERAL TOTALS							
	TOTAL EXPENDITURES	943,005.32		1,101,353.65			
	TOTAL BUDGET OF EXPENDITURES		1,305,313.37		1,468,554.09	1,468,379.91	1,468,379.91
	NECESSARY CASH RESERVE		180,000.00		180,000.00	180,000.00	180,000.00
	TOTAL REQUIREMENTS		1,485,313.37		1,648,554.09	1,648,379.91	1,648,379.91

BANNER COUNTY ROAD						Code	Description
					Fund	0200	ROAD
					Function	705	BRIDGE/ROAD MAINTENANCE
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0100	HWY SUPT SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0101	WEED SUPT SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0301	RD ADM SALARY	44,402.46	45,750.00	37,361.67	48,000.00	48,000.00	48,000.00
1-0303	MAINTENANCE SALARY	228,710.19	240,000.00	272,443.69	325,000.00	325,000.00	325,000.00
1-0304	CONSTRUCTION SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	RD CLERICAL SALARY	7,608.53	17,500.00	17,485.25	35,000.00	35,000.00	35,000.00
1-0308	SPRAY SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0338	CONSULTING SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	12,786.36	14,000.00	5,464.02	0.00	14,000.00	14,000.00
1-0801	WORKMANS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	HEALTH INS ROAD	104,526.52	90,000.00	77,124.56	100,000.00	100,000.00	100,000.00
1-0803	HEALTH INS TRUST FUND	7,435.32	12,000.00	4,557.02	7,000.00	7,000.00	7,000.00
1-0806	CASH-IN-LIEU OF PREMIUM	3,250.00	7,800.00	8,450.00	16,000.00	16,000.00	16,000.00
1-0901	ROAD RETIREMENT	18,941.44	20,000.00	23,005.09	24,000.00	24,000.00	24,000.00
1-1000	O.A.S.I. ROAD	22,578.13	24,000.00	25,516.42	28,000.00	28,000.00	28,000.00
1-1200	CASH IN LIEU	0.00	0.00	0.00	0.00	0.00	0.00
1-1300	BONUS	2,600.00	3,000.00	50.00	0.00	0.00	0.00
1-1400	HEALTH SAVINGS ACCOUNT	18,858.29	20,000.00	17,291.85	23,000.00	23,000.00	23,000.00
1-1500	UNEMPLOYMENT CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***471,697.24***	***494,050.00***	***488,749.57***	***606,000.00***	***620,000.00***	***620,000.00***
	Operating Expenses						
2-0170	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICE	3,916.87	4,500.00	1,001.40	1,000.00	1,000.00	1,000.00
2-0211	INTERNET SERVICE	2,482.16	3,500.00	946.66	1,000.00	1,000.00	1,000.00
2-0400	RADIO REPAIR	261.65	1,000.00	325.81	1,000.00	1,000.00	1,000.00
2-0501	LIGHT	6,069.16	6,000.00	3,694.20	6,000.00	6,000.00	6,000.00
2-0502	WATER	269.76	400.00	402.34	500.00	500.00	500.00
2-0503	HEATING FUEL	3,746.53	4,500.00	3,803.52	4,500.00	4,500.00	4,500.00
2-0505	GARBAGE	640.00	700.00	640.00	700.00	700.00	700.00
2-0601	GENERAL LIABILITY INSURANCE	42,231.00	33,000.00	28,508.00	33,000.00	33,000.00	33,000.00
2-1300	BUILDING REPAIR	1,441.68	6,500.00	4,050.16	6,500.00	6,500.00	6,500.00
2-1400	ROAD EQUIPMENT REPAIR PARTS	153,331.04	150,000.00	108,869.99	150,000.00	150,000.00	150,000.00
2-1500	ROAD EQUIPMENT REPAIR LABOR	67,567.40	70,000.00	61,603.60	70,000.00	70,000.00	70,000.00
2-1604	TIRE CHAINS	0.00	0.00	0.00	0.00	0.00	0.00
2-1630	SPRAYER REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	73.40	250.00	8.25	250.00	250.00	250.00
2-1702	LODGING	1,445.80	1,500.00	369.00	1,500.00	1,500.00	1,500.00

BANNER COUNTY ROAD						Code	Description
					Fund	0200	ROAD
					Function	705	BRIDGE/ROAD MAINTENANCE
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
2-1704	MILEAGE	1,500.00	0.00	504.90	1,000.00	1,000.00	1,000.00
2-1801	DUES, SUB, REG, & TRAINING	708.68	1,000.00	3,586.45	3,500.00	3,500.00	3,500.00
2-2000	PRINT AND PUBLISH	0.00	200.00	599.04	700.00	700.00	700.00
2-2200	EXPRESS AND FREIGHT	7,451.79	8,000.00	4,357.03	8,000.00	8,000.00	8,000.00
2-2501	ASST HWY SUPT - CONSULTANT	200.00	0.00	0.00	0.00	0.00	0.00
2-4100	ROAD CHEMICAL	211.85	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-8504	CDL DRUG & ALCOHOL TEST	840.25	900.00	656.75	900.00	900.00	900.00
2-9900	MISC	2,772.98	3,000.00	2,898.17	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	***297,162.00***	***295,950.00***	***226,825.27***	***294,050.00***	***294,050.00***	***294,050.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,190.19	1,000.00	365.25	500.00	500.00	500.00
3-0103	JANITORIAL ROAD	0.00	0.00	83.28	600.00	600.00	600.00
3-0105	MEDICAL/HOSPITAL SUPPLIES	0.00	200.00	0.00	1,500.00	1,500.00	1,500.00
3-0106	SHOP SUPPLIES	37,514.87	20,000.00	17,093.38	22,000.00	22,000.00	22,000.00
3-0107	SHOP EQUIPMENT	1,927.58	2,000.00	211.06	3,000.00	3,000.00	3,000.00
3-0109	SHOP TOOLS	5,977.53	2,000.00	1,944.55	2,000.00	2,000.00	2,000.00
3-0110	SMALL TOOLS	0.00	500.00	455.11	500.00	500.00	500.00
3-0201	ASPHALTIC	267.75	1,000.00	0.00	1,000.00	1,000.00	1,000.00
3-0202	GRAVEL AND BORROW	3,100.00	12,000.00	8,675.00	12,000.00	12,000.00	12,000.00
3-0203	GRADER BLADES	0.00	20,000.00	12,515.05	20,000.00	20,000.00	20,000.00
3-0205	CONCRETE ETC	0.00	2,500.00	815.15	2,500.00	2,500.00	2,500.00
3-0206	CULVERTS	16,196.76	0.00	0.00	10,000.00	10,000.00	10,000.00
3-0207	STEEL PRODUCTS	449.69	2,000.00	1,280.80	3,000.00	3,000.00	3,000.00
3-0209	MACHINERY & EQUIPMENT FUEL	174,058.00	175,000.00	121,472.52	175,000.00	175,000.00	175,000.00
3-0210	GREASE AND OIL	4,740.36	7,500.00	11,005.67	15,000.00	15,000.00	15,000.00
3-0211	TIRES AND TIRE REPAIR	15,129.95	20,000.00	13,062.81	22,000.00	22,000.00	22,000.00
3-0213	EROSION CONTROL MATERIALS (WATER)	0.00	1,200.00	0.00	1,200.00	1,200.00	1,200.00
3-0220	AUTOGATES	0.00	3,000.00	1,308.90	2,000.00	2,000.00	2,000.00
3-0301	SIGNS	19,397.54	5,000.00	0.00	3,500.00	3,500.00	3,500.00
3-0302	SIGN POSTS	39.00	2,000.00	979.78	1,000.00	1,000.00	1,000.00
3-0308	FLARES, FLAGS, BARRICADES	56.18	500.00	0.00	500.00	500.00	500.00
3-0400	MISCELLANEOUS	1,130.01	1,000.00	220.00	1,000.00	1,000.00	1,000.00
3-1100	OTHER EQUIPMENT	2,240.00	0.00	0.00	0.00	0.00	0.00
3-9900	CUSTOM HAUL - GRAVEL	4,120.00	5,000.00	0.00	25,000.00	25,000.00	25,000.00
	Supplies and Materials Totals	***287,535.41***	***283,400.00***	***191,488.31***	***324,800.00***	***324,800.00***	***324,800.00***
	Equipment Rental						
4-0100	MACHINE HIRE	94,863.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00
	Equipment Rental Totals	***94,863.00***	***30,000.00***	***0.00***	***30,000.00***	***30,000.00***	***30,000.00***

					Code	Description
				Fund	0200	ROAD
				Function	705	BRIDGE/ROAD MAINTENANCE
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay						
5-0106	GRANT PURCHASES	0.00	0.00	0.00	0.00	0.00	0.00
5-0264	OTHER BUILDINGS - OVERHEAD DOOR	0.00	0.00	0.00	0.00	0.00	0.00
5-0302	PICKUPS	0.00	15,000.00	16,261.00	25,000.00	25,000.00	25,000.00
5-0303	TRUCKS	1,818.67	40,000.00	0.00	20,000.00	20,000.00	20,000.00
5-0304	TRACTOR	42,700.00	0.00	0.00	20,000.00	20,000.00	20,000.00
5-0305	ATV	0.00	0.00	0.00	0.00	0.00	0.00
5-0306	LOADERS	51,300.00	0.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADERS	0.00	200,000.00	0.00	180,000.00	180,000.00	180,000.00
5-0308	SNOWPLOW	0.00	0.00	0.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT	0.00	2,000.00	2,610.34	0.00	0.00	0.00
5-0312	TRAILER	0.00	0.00	0.00	0.00	0.00	0.00
5-0320	TANKER,MOWER,RETRIEVER	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	3,200.00	2,660.90	1,600.00	1,600.00	1,600.00
5-0600	SPRAYER TANK	0.00	0.00	0.00	0.00	0.00	0.00
5-1201	ARMOUR COATING	0.00	0.00	0.00	0.00	0.00	0.00
5-1211	CULVERT PROJECT ROAD 51	0.00	0.00	0.00	0.00	0.00	0.00
5-1301	LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
5-1302	HYDRAULIC STUDIES	0.00	0.00	0.00	7,000.00	7,000.00	7,000.00
5-1307	ADVERTISEMENT FOR BIDS	0.00	0.00	0.00	0.00	0.00	0.00
5-1400	MISCELLANEOUS (BRIDGE INSP.)	0.00	0.00	1,250.00	1,500.00	1,500.00	1,500.00
	Capital Outlay Totals	***95,818.67***	***260,200.00***	***22,782.24***	***255,100.00***	***255,100.00***	***255,100.00***
	Transfers Out						
7-0200	Transfers	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0200-705 BRIDGE/ROAD MAINTENANCE TOTAL		**1,247,076.32**	**1,363,600.00**	**929,845.39**	**1,509,950.00**	**1,523,950.00**	**1,523,950.00**
200 ROAD TOTALS							
	TOTAL EXPENDITURES	1,247,076.32		929,845.39			
	TOTAL BUDGET OF EXPENDITURES		1,363,600.00		1,509,950.00	1,523,950.00	1,523,950.00
	NECESSARY CASH RESERVE		180,000.00		180,000.00	180,000.00	180,000.00
	TOTAL REQUIREMENTS		1,543,600.00		1,689,950.00	1,703,950.00	1,703,950.00

BANNER COUNTY ROAD EQUPMENT SINKING

		Code	Description
	Fund	0301	ROAD EQUPMENT SINKING
	Function	705	ROAD EQUIP SINKING

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0303	TRUCK	0.00	0.00	0.00	0.00	0.00	0.00
5-0312	TRAILER	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	EQUIPMENT	30,938.05	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***30,938.05***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0201	INTERFUND TRANSFER TO ROADS	0.00	31,700.11	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***31,700.11***	***0.00***	***0.00***	***0.00***	***0.00***
0301-705 ROAD EQUIP SINKING TOTAL		**30,938.05**	**31,700.11**	**0.00**	**0.00**	**0.00**	**0.00**
301 ROAD EQUPMENT SINKING TOTALS							
	TOTAL EXPENDITURES	30,938.05		0.00			
	TOTAL BUDGET OF EXPENDITURES		31,700.11		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		31,700.11		0.00	0.00	0.00

BANNER COUNTY HARD SURFACE ROAD

		Code	Description
	Fund	0302	HARD SURFACE ROAD
	Function	705	HARD SURFACE ROAD

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0200	MATERIALS	0.00	0.00	0.00	0.00	0.00	0.00
3-0201	ASPHALTIC	0.00	0.00	0.00	0.00	0.00	0.00
3-0400	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
3-0404	MISC	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	TRANSFER TO GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0302-705 HARD SURFACE ROAD TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
302 HARD SURFACE ROAD TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		0.00	0.00	0.00

BANNER COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM

	Code	Description
Fund	0650	HIGHWAY BRIDGE BUYBACK PROGRAM
Function	706	HIGHWAY BRIDGE BUYBACK PROGRAM

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay						
5-1211	BRIDGE PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00
5-1212	ROAD PROJECTS	0.00	240,530.03	0.00	327,596.46	327,596.46	327,596.46
	Capital Outlay Totals	***0.00***	***240,530.03***	***0.00***	***327,596.46***	***327,596.46***	***327,596.46***
0650-706 HIGHWAY BRIDGE BUYBACK PROGRAM TOTAL		**0.00**	**240,530.03**	**0.00**	**327,596.46**	**327,596.46**	**327,596.46**
650 HIGHWAY BRIDGE BUYBACK PROGRAM TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		240,530.03		327,596.46	327,596.46	327,596.46
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		240,530.03		327,596.46	327,596.46	327,596.46

BANNER COUNTY BRIDGE CONSTRUCTION

	Code	Description
Fund	0800	BRIDGE CONSTRUCTION
Function	705	BRIDGE CONSTRUCTION

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay						
5-1211	BRIDGE CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	TRANSFER TO ROAD	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0800-705 BRIDGE CONSTRUCTION TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
800 BRIDGE CONSTRUCTION TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		0.00	0.00	0.00

BANNER COUNTY BRIDGE FUND - WG

					Code	Description
				Fund	0802	BRIDGE FUND - WG
				Function	705	BRIDGE FUND
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Capital Outlay						
5-1211	BRIDGE FUND	0.00	0.00	0.00	0.00	0.00	0.00
5-1212	ROAD PROJECTS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0201	INTERFUND TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0202	INTERFUND TRANSFER TO ROADS	0.00	13,879.12	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***13,879.12***	***0.00***	***0.00***	***0.00***	***0.00***
0802-705 BRIDGE FUND TOTAL		**0.00**	**13,879.12**	**0.00**	**0.00**	**0.00**	**0.00**
802 BRIDGE FUND - WG TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		13,879.12		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		13,879.12		0.00	0.00	0.00

BANNER COUNTY COUNTY FAIR OPERATING

					Code	Description
				Fund	1000	COUNTY FAIR OPERATING
				Function	855	COUNTY FAIR
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-2200	PRINT AND PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-3700	COUNTY FAIR EXPENSES	3,345.06	3,949.63	2,072.55	7,797.72	7,797.72	7,797.72
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***3,345.06***	***3,949.63***	***2,072.55***	***7,797.72***	***7,797.72***	***7,797.72***
	Equipment Rental						
4-0500	RENT TO KIMBALL COUNTY FAIR	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
1000-855 COUNTY FAIR TOTAL		**3,345.06**	**3,949.63**	**2,072.55**	**7,797.72**	**7,797.72**	**7,797.72**
1000 COUNTY FAIR OPERATING TOTALS							
	TOTAL EXPENDITURES	3,345.06		2,072.55			
	TOTAL BUDGET OF EXPENDITURES		3,949.63		7,797.72	7,797.72	7,797.72
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		3,949.63		7,797.72	7,797.72	7,797.72

BANNER COUNTY PRESERVATION/MODERNIZATION FUND

	Code	Description
Fund	1150	PRESERVATION/MODERNIZATION FUND
Function	604	PRESERVATION/MODERNIZATION FUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9900	PRESERVATION/MODERNIZATION FUND	624.42	5,281.77	0.00	6,954.27	6,954.27	6,954.27
	Operating Expenses Totals	*624.42*	*5,281.77*	*0.00*	*6,954.27*	*6,954.27*	*6,954.27*
1150-604 PRESERVATION/MODERNIZATION FUND TOTAL		**624.42**	**5,281.77**	**0.00**	**6,954.27**	**6,954.27**	**6,954.27**
1150 PRESERVATION/MODERNIZATION FUND TOTALS							
	TOTAL EXPENDITURES	624.42		0.00			
	TOTAL BUDGET OF EXPENDITURES		5,281.77		6,954.27	6,954.27	6,954.27
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		5,281.77		6,954.27	6,954.27	6,954.27

BANNER COUNTY JUDGEMENT

					Code	Description
				Fund	2175	JUDGEMENT
				Function	600	JUDGMENT FUND
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-2400	ATTORNEY FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2417	COSTS	0.00	0.00	0.00	0.00	0.00	0.00
2-6900	JUDGMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0400	TRANSFER TO GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2175-600 JUDGMENT FUND TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2175 JUDGEMENT TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		0.00	0.00	0.00

BANNER COUNTY COUNTY DRUG FUND

		Code	Description
	Fund	2360	COUNTY DRUG FUND
	Function	660	COUNTY DRUG FUND

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS	0.00	1,919.88	0.00	1,919.88	1,919.88	1,919.88
	Operating Expenses Totals	***0.00***	***1,919.88***	***0.00***	***1,919.88***	***1,919.88***	***1,919.88***
2360-660 COUNTY DRUG FUND TOTAL		**0.00**	**1,919.88**	**0.00**	**1,919.88**	**1,919.88**	**1,919.88**
2360 COUNTY DRUG FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		1,919.88		1,919.88	1,919.88	1,919.88
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,919.88		1,919.88	1,919.88	1,919.88

BANNER COUNTY FED DRUG LAW ENFORCEMENT

					Code	Description
				Fund	2410	FED DRUG LAW ENFORCEMENT
				Function	650	LAW ENFORCEMENT

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2410-650 LAW ENFORCEMENT TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2410 FED DRUG LAW ENFORCEMENT TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		0.00	0.00	0.00

BANNER COUNTY ARPA

					Code	Description
				Fund	2580	ARPA
				Function	911	ARPA
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Personal Services						
1-0202	Other Deputies' Salary	0.00	44,000.00	29,685.36	0.00	0.00	0.00
1-0901	Ameritas Life Insurance	0.00	0.00	2,597.44	0.00	0.00	0.00
1-1000	Federal Withholding	0.00	0.00	2,256.40	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***44,000.00***	***34,539.20***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-1103	Website Costs	0.00	5,000.00	5,000.00	0.00	0.00	0.00
2-2501	HR Services	4,218.14	0.00	0.00	0.00	0.00	0.00
2-2507	Managed IT Services	31,427.11	0.00	0.00	0.00	0.00	0.00
2-2540	Audit Costs	0.00	5,000.00	2,500.00	0.00	0.00	0.00
2-9900	Miscellaneous	0.00	42,878.57	0.00	51,069.91	51,069.91	51,069.91
	Operating Expenses Totals	***35,645.25***	***52,878.57***	***7,500.00***	***51,069.91***	***51,069.91***	***51,069.91***
2580-911 ARPA TOTAL		**35,645.25**	**96,878.57**	**42,039.20**	**51,069.91**	**51,069.91**	**51,069.91**
2580 ARPA TOTALS							
	TOTAL EXPENDITURES	35,645.25		42,039.20			
	TOTAL BUDGET OF EXPENDITURES		96,878.57		51,069.91	51,069.91	51,069.91
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		96,878.57		51,069.91	51,069.91	51,069.91

BANNER COUNTY INHERITANCE TAX

		Code	Description
	Fund	2700	INHERITANCE TAX
	Function	600	INHERITANCE TAX

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-9600	REFUNDS TO TAXPAYERS	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	426,963.95	0.00	466,522.13	466,522.13	466,522.13
	Operating Expenses Totals	***0.00***	***426,963.95***	***0.00***	***466,522.13***	***466,522.13***	***466,522.13***
	Transfers Out						
7-0200	INTER FUND TRANSFERS	0.00	90,000.00	0.00	50,000.00	50,000.00	50,000.00
7-0201	INTERFUND TRANSFER TO ROAD FUND 200	0.00	60,000.00	0.00	131,000.00	131,000.00	131,000.00
	Transfers Out Totals	***0.00***	***150,000.00***	***0.00***	***181,000.00***	***181,000.00***	***181,000.00***
2700-600 INHERITANCE TAX TOTAL		**0.00**	**576,963.95**	**0.00**	**647,522.13**	**647,522.13**	**647,522.13**
2700 INHERITANCE TAX TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		576,963.95		647,522.13	647,522.13	647,522.13
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		576,963.95		647,522.13	647,522.13	647,522.13

BANNER COUNTY NOXIOUS WEED CONTROL						Code	Description
					Fund	5400	NOXIOUS WEED CONTROL
					Function	733	NOXIOUS WEED CONTROL
Line Item	**Description**	**Actual 2022-2023 (1)**	**Budget 2023-2024 (2)**	**Actual 2023-2024 (3)**	**Requested 2024-2025 (4)**	**Proposed 2024-2025 (5)**	**Adopted 2024-2025 (6)**
	Personal Services						
1-0100	WD OFFICIALS SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	CLERICAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0338	INTERLOCAL	0.00	0.00	0.00	0.00	0.00	0.00
1-0408	PT SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	BC/BS WEED	0.00	0.00	0.00	0.00	0.00	0.00
1-0901	RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	O.A.S.I. WEED	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0601	GENERAL LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1602	PICKUP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1630	SPRAYING EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES, SUB, REG & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING AND PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0102	CHEMICAL	0.00	0.00	0.00	0.00	0.00	0.00
3-0209	FUEL	0.00	0.00	0.00	0.00	0.00	0.00
3-0210	GREASE AND OIL	0.00	0.00	0.00	0.00	0.00	0.00
3-0211	TIRES & TIRE REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0318	SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0600	SPRAY EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
5-9002	TRANSFER TO GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
5400-733 NOXIOUS WEED CONTROL TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
5400 NOXIOUS WEED CONTROL TOTALS							

BANNER COUNTY NOXIOUS WEED CONTROL

	Code	Description
Fund	5400	NOXIOUS WEED CONTROL
Function	733	NOXIOUS WEED CONTROL

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		1,000.00	1,000.00	1,000.00
	TOTAL REQUIREMENTS		0.00		1,000.00	1,000.00	1,000.00

BANNER COUNTY MUSEUM BOARD

					Code	Description
				Fund	5501	MUSEUM BOARD
				Function	600	MUSEUM
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Operating Expenses						
2-0501	LIGHTS	0.00	0.00	0.00	0.00	0.00	0.00
2-0502	WATER	0.00	0.00	0.00	0.00	0.00	0.00
2-0503	HEATING FUEL	0.00	0.00	0.00	0.00	0.00	0.00
2-0601	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
2-9901	MISC	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0119	BUILDING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
5501-600 MUSEUM TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
5501 MUSEUM BOARD TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		0.00	0.00	0.00

BANNER COUNTY E911

					Code	Description
				Fund	5907	E911
				Function	970	E911
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Debt Service						
6-0700	E911	0.00	239.00	0.00	0.00	0.00	0.00
	Debt Service Totals	***0.00***	***239.00***	***0.00***	***0.00***	***0.00***	***0.00***
5907-970 E911 TOTAL		**0.00**	**239.00**	**0.00**	**0.00**	**0.00**	**0.00**
5907 E911 TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		239.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		239.00		0.00	0.00	0.00

BANNER COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	GENERAL
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**NET FUND BALANCE**	**364,373.52**	**487,067.08**	**441,709.91**	**397,757.47**	**397,757.47**	**397,757.47**
	Taxes						
300-00	PROPERTY TAX	759,809.65	695,248.29	705,459.56	940,136.62	939,962.44	939,962.44
304-00	MOTOR VEHICLE	58,620.49	59,000.00	59,018.03	62,000.00	62,000.00	62,000.00
	Taxes Totals	***818,430.14***	***754,248.29***	***764,477.59***	***1,002,136.62***	***1,001,962.44***	***1,001,962.44***
	Intergovernmental State						
340-01	State Grants	3,500.00	0.00	0.00	0.00	0.00	0.00
344-01	HOMESTEAD EXEMPTION	4,810.73	0.00	3,017.81	0.00	0.00	0.00
344-05	TAX CREDIT	69,984.56	0.00	55,510.96	0.00	0.00	0.00
345-02	INSURANCE ALLOCATION	2,268.77	2,300.00	2,381.00	2,400.00	2,400.00	2,400.00
345-03	AIRLINE ALLOCATION	766.03	800.00	754.40	800.00	800.00	800.00
346-01	PRO RATE MOTOR VEHICLE	1,418.84	1,500.00	1,666.99	1,800.00	1,800.00	1,800.00
	Intergovernmental State Totals	***82,748.93***	***4,600.00***	***63,331.16***	***5,000.00***	***5,000.00***	***5,000.00***
	County Treasurer						
360-01	DRIVERS LICENSE FEES	41.25	70.00	55.50	70.00	70.00	70.00
360-02	MOTOR VEHICLE REGISTRATION FEES	6,631.83	7,000.00	6,516.16	6,700.00	6,700.00	6,700.00
360-04	REDEMPTION FEES	220.00	220.00	110.00	220.00	220.00	220.00
360-05	DISTRESS WARRANT FEES	2.00	2.00	10.00	10.00	10.00	10.00
360-06	TAX SALE FEES	240.00	240.00	100.00	240.00	240.00	240.00
360-07	ADVERTISING FEES	200.00	200.00	280.00	0.00	0.00	0.00
360-11	BOAT REGISTRATION FEES	0.00	200.00	0.00	200.00	200.00	200.00
361-01	HOMESTEAD EXEMPTION	230.33	250.00	179.38	250.00	250.00	250.00
361-02	TAX CREDIT COMMISSIONS	3,228.92	3,300.00	3,594.92	3,700.00	3,700.00	3,700.00
361-03	SALES TAX COMMISSION	1,894.18	1,900.00	2,214.04	2,400.00	2,400.00	2,400.00
361-08	MOTOR VEHICLE FEE COMMISSION	1,495.63	1,500.00	1,505.78	1,600.00	1,600.00	1,600.00
363-01	PROPERTY TAX COMMISSION	28,037.36	30,000.00	28,811.91	30,000.00	30,000.00	30,000.00
363-08	MOTOR VEHICLE TAX COMMISSIONS	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
370-01	TITLE FEES	0.00	0.00	416.00	450.00	450.00	450.00
	County Treasurer Totals	***42,221.50***	***46,382.00***	***43,793.69***	***47,340.00***	***47,340.00***	***47,340.00***
	County Clerk						
371-01	FILING FEES	8,868.50	9,000.00	8,001.50	10,000.00	10,000.00	10,000.00
371-02	DOCUMENTARY STAMPS	8,550.64	9,000.00	10,341.97	12,000.00	12,000.00	12,000.00
	County Clerk Totals	***17,419.14***	***18,000.00***	***18,343.47***	***22,000.00***	***22,000.00***	***22,000.00***
	Clerk of the District Court						
380-01	DC-FILING FEES	485.00	500.00	486.00	500.00	500.00	500.00
380-03	DISTRICT COURT COST REFUNDS	538.00	550.00	246.50	250.00	250.00	250.00
380-05	MISC REVENUE	51.00	700.00	0.00	700.00	700.00	700.00
381-01	BAIL BOND COSTS 10%	0.00	400.00	50.00	400.00	400.00	400.00
	Clerk of the District Court Totals	***1,074.00***	***2,150.00***	***782.50***	***1,850.00***	***1,850.00***	***1,850.00***

BANNER COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	GENERAL
					Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	County Court						
390-02	MISC REVENUE COUNTY COURT	0.00	750.00	0.00	0.00	0.00	0.00
	County Court Totals	***0.00***	***750.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Election Commissioner						
393-01	REGISTERED VOTERS LIST	0.00	100.00	0.00	0.00	0.00	0.00
393-02	ELECTION COSTS RECOVERED-SCHOOLS	0.00	1,000.00	0.00	0.00	0.00	0.00
393-03	ELECTION COSTS RECOVERED-OTHER	1,937.97	2,000.00	113.05	2,000.00	2,000.00	2,000.00
	Election Commissioner Totals	***1,937.97***	***3,100.00***	***113.05***	***2,000.00***	***2,000.00***	***2,000.00***
	County Sheriff						
395-01	SHERIFF-SERVICE FEES	739.32	750.00	758.54	800.00	800.00	800.00
395-07	REIMBURSEMENT OTHER SHERIFF	144.16	150.00	43.00	200.00	200.00	200.00
395-10	MOTOR VEHICLE INSPECTION FEES	0.00	0.00	20.00	0.00	0.00	0.00
395-13	HANDGUN APPLICATIONS	95.00	100.00	145.00	150.00	150.00	150.00
395-15	MISCELLANEOUS REVENUE	35.92	0.00	727.53	800.00	800.00	800.00
395-16	Sale of Abandoned Vehicle	1,400.00	0.00	0.00	0.00	0.00	0.00
	County Sheriff Totals	***2,414.40***	***1,000.00***	***1,694.07***	***1,950.00***	***1,950.00***	***1,950.00***
	County Attorney						
396-08	Stop Program	0.00	0.00	0.00	4,000.00	4,000.00	4,000.00
	County Attorney Totals	***0.00***	***0.00***	***0.00***	***4,000.00***	***4,000.00***	***4,000.00***
	Other Fees and Miscellaneous						
410-01	Surveyor Services	0.00	0.00	12,000.00	12,000.00	12,000.00	12,000.00
450-02	PHOTO COPY	715.97	720.00	7.50	720.00	720.00	720.00
470-01	OVERLOAD FINES - 25%	556.25	600.00	618.75	650.00	650.00	650.00
470-07	DIVERSION PROGRAM	1,275.00	1,300.00	8,245.00	0.00	0.00	0.00
510-01	INTEREST ON INVESTMENTS	26,314.01	60,000.00	83,214.69	60,000.00	60,000.00	60,000.00
510-06	DIVIDENDS	1,622.15	1,600.00	247.94	1,700.00	1,700.00	1,700.00
530-01	SALE SURPLUS PROPERTY-FIXED EQUIP	0.00	0.00	50.71	250.00	250.00	250.00
531-03	INSURANCE PREMIUM REFUND	2,116.00	2,200.00	4,084.00	6,000.00	6,000.00	6,000.00
533-01	ONE TIME REVENUE	39,803.79	1,200.00	97,123.73	20,000.00	20,000.00	20,000.00
535-02	HEALTH INSURANCE REIMBURSEMENT	13,807.76	9,396.00	9,404.16	13,000.00	13,000.00	13,000.00
540-01	MISCELLANEOUS REVENUE	177.69	200.00	7.88	200.00	200.00	200.00
540-06	PREDATORY CONTROL	1,180.00	800.00	4,750.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***87,568.62***	***78,016.00***	***219,754.36***	***114,520.00***	***114,520.00***	***114,520.00***
	Transfers						
590-02	INTERFUND TRANSFER FROM INHERITANCE	11,884.18	90,000.00	3,754.67	50,000.00	50,000.00	50,000.00
	Transfers Totals	***11,884.18***	***90,000.00***	***3,754.67***	***50,000.00***	***50,000.00***	***50,000.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**670,262.75**	**790,065.08**	**852,294.91**	**708,417.47**	**708,417.47**	**708,417.47**
	TOTAL PROPERTY TAXES	**759,809.65**	**695,248.29**	**705,459.56**	**940,136.62**	**939,962.44**	**939,962.44**
	TOTAL REVENUE AVAILABLE	**1,430,072.40**	**1,485,313.37**	**1,557,754.47**	**1,648,554.09**	**1,648,379.91**	**1,648,379.91**

BANNER COUNTY GENERAL REVENUE

		Code	Description
	Fund	0100	GENERAL
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Less: EXPENDITURES	943,005.32	1,305,313.37	1,101,353.65			
	BALANCE FORWARD/CASH RESERVE	487,067.08	180,000.00	456,400.82			

BANNER COUNTY ROAD REVENUE

					Code	Description
				Fund	0200	ROAD
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**NET FUND BALANCE**	**383,841.23**	**69,691.66**	**77,254.61**	**345,892.92**	**345,892.92**	**345,892.92**
	Taxes						
300-00	PROPERTY TAX	342,894.44	597,506.16	446,282.86	406,407.08	420,407.08	420,407.08
	Taxes Totals	***342,894.44***	***597,506.16***	***446,282.86***	***406,407.08***	***420,407.08***	***420,407.08***
	Licenses and Permits						
325-06	RIGHT OF WAY PERMIT FEE	150.00	150.00	1,700.00	200.00	200.00	200.00
	Licenses and Permits Totals	***150.00***	***150.00***	***1,700.00***	***200.00***	***200.00***	***200.00***
	Intergovernmental Federal						
334-02	Natural Disaster-1	0.00	189,000.00	8,386.70	189,000.00	189,000.00	189,000.00
	Intergovernmental Federal Totals	***0.00***	***189,000.00***	***8,386.70***	***189,000.00***	***189,000.00***	***189,000.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	1,715.24	0.00	2,155.34	0.00	0.00	0.00
344-05	TAX CREDIT	21,363.68	0.00	48,808.28	0.00	0.00	0.00
346-01	PRO RATE MOTOR VEHICLE	728.26	730.00	1,096.75	1,100.00	1,100.00	1,100.00
346-03	MOTOR VEHICLE FEE FROM STATE	32,609.19	32,000.00	24,724.99	25,000.00	25,000.00	25,000.00
347-01	HIGHWAY ALLOCATION	469,335.97	480,000.00	515,949.33	525,000.00	525,000.00	525,000.00
347-02	INCENTIVE PAYMENT	9,000.00	9,000.00	6,000.00	0.00	0.00	0.00
	Intergovernmental State Totals	***534,752.34***	***521,730.00***	***598,734.69***	***551,100.00***	***551,100.00***	***551,100.00***
	County Treasurer						
361-01	HOMESTEAD COMMISSION	-17.16	0.00	-21.55	0.00	0.00	0.00
361-03	Sales tax commission	206.54	230.00	127.23	200.00	200.00	200.00
	County Treasurer Totals	***189.38***	***230.00***	***105.68***	***200.00***	***200.00***	***200.00***
	Other Fees and Miscellaneous						
420-01	MACHINE HIRE	3,644.00	2,000.00	3,020.00	3,500.00	3,500.00	3,500.00
510-06	DIVIDENDS	291.31	0.00	191.53	200.00	200.00	200.00
530-03	SALE OF SURPLUS MATERIALS	0.00	0.00	452.47	10,000.00	10,000.00	10,000.00
530-04	SALE OF SUPPLIES - GAS	50.00	50.00	190.00	50.00	50.00	50.00
530-05	SALE OF MATERIALS-GRAVEL,ETC	100.00	500.00	935.00	900.00	900.00	900.00
533-01	ONE TIME REVENUE	316.57	100.00	46,087.16	0.00	0.00	0.00
540-01	MISC REVENUE - INS REIMB	494.00	0.00	0.00	0.00	0.00	0.00
540-02	AIR FORCE CONTRACT	49,744.71	49,500.00	51,485.77	51,500.00	51,500.00	51,500.00
	Other Fees and Miscellaneous Totals	***54,640.59***	***52,150.00***	***102,361.93***	***66,150.00***	***66,150.00***	***66,150.00***
	Transfers						
590-02	INTER FUND TRANSFER	300.00	60,000.00	45,579.23	131,000.00	131,000.00	131,000.00
590-03	TRANSFER FROM BRIDGE FUND	0.00	13,879.12	0.00	0.00	0.00	0.00
590-05	TRANSFER FROM SPECIAL EQUIPMENT FUND	0.00	31,700.11	0.00	0.00	0.00	0.00
590-06	Interfund Transfer from General	0.00	7,562.95	0.00	0.00	0.00	0.00
	Transfers Totals	***300.00***	***113,142.18***	***45,579.23***	***131,000.00***	***131,000.00***	***131,000.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**973,873.54**	**946,093.84**	**834,122.84**	**1,283,542.92**	**1,283,542.92**	**1,283,542.92**

BANNER COUNTY ROAD REVENUE

					Code	Description
				Fund	0200	ROAD
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	TOTAL PROPERTY TAXES	342,894.44	597,506.16	446,282.86	406,407.08	420,407.08	420,407.08
	TOTAL REVENUE AVAILABLE	1,316,767.98	1,543,600.00	1,280,405.70	1,689,950.00	1,703,950.00	1,703,950.00
	Less: EXPENDITURES	1,247,076.32	1,363,600.00	929,845.39			
	BALANCE FORWARD/CASH RESERVE	69,691.66	180,000.00	350,560.31			

BANNER COUNTY ROAD EQUPMENT SINKING REVENUE

					Code	Description
				Fund	0301	ROAD EQUPMENT SINKING
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**NET FUND BALANCE**	**62,638.09**	**31,700.11**	**31,700.11**	**0.00**	**0.00**	**0.00**
	Taxes						
300-00	PROPERTY TAX	0.07	0.00	0.00	0.00	0.00	0.00
	Taxes Totals	***0.07***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	TRANSFER OF FUNDS	0.00	0.00	-31,700.11	0.00	0.00	0.00
	Transfers Totals	***0.00***	***0.00***	***-31,700.11***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**62,638.09**	**31,700.11**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL PROPERTY TAXES	**0.07**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL REVENUE AVAILABLE	**62,638.16**	**31,700.11**	**0.00**	**0.00**	**0.00**	**0.00**
	Less: EXPENDITURES	**30,938.05**	**31,700.11**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**31,700.11**	**0.00**	**0.00**			

BANNER COUNTY HARD SURFACE ROAD REVENUE

		Code	Description
	Fund	0302	HARD SURFACE ROAD
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	TOTAL REVENUE AVAILABLE	0.00	0.00	0.00	0.00	0.00	0.00
	Less: EXPENDITURES	0.00	0.00	0.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	0.00			

BANNER COUNTY HIGHWAY BRIDGE BUYBACK PROGRAM REVENUE

					Code	Description
				Fund	0650	HIGHWAY BRIDGE BUYBACK PROGRAM
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**196,275.65**	**240,530.03**	**240,530.03**	**284,096.46**	**284,096.46**	**284,096.46**
	Intergovernmental State						
347-50	BRIDGE PUCHASE PROGRAM	44,254.38	0.00	43,566.43	43,500.00	43,500.00	43,500.00
	Intergovernmental State Totals	***44,254.38***	***0.00***	***43,566.43***	***43,500.00***	***43,500.00***	***43,500.00***
	TOTAL REVENUE AVAILABLE	**240,530.03**	**240,530.03**	**284,096.46**	**327,596.46**	**327,596.46**	**327,596.46**
	Less: EXPENDITURES	**0.00**	**240,530.03**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**240,530.03**	**0.00**	**284,096.46**			

BANNER COUNTY BRIDGE CONSTRUCTION REVENUE

					Code	Description
				Fund	0800	BRIDGE CONSTRUCTION
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	TOTAL REVENUE AVAILABLE	0.00	0.00	0.00	0.00	0.00	0.00
	Less: EXPENDITURES	0.00	0.00	0.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	0.00			

BANNER COUNTY BRIDGE FUND - WG REVENUE

					Code	Description
				Fund	0802	BRIDGE FUND - WG
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**13,879.12**	**13,879.12**	**13,879.12**	**0.00**	**0.00**	**0.00**
	Transfers						
590-02	TRANSFERS INTERFUND	0.00	0.00	-13,879.12	0.00	0.00	0.00
	Transfers Totals	***0.00***	***0.00***	***-13,879.12***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**13,879.12**	**13,879.12**	**0.00**	**0.00**	**0.00**	**0.00**
	Less: EXPENDITURES	**0.00**	**13,879.12**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**13,879.12**	**0.00**	**0.00**			

BANNER COUNTY COUNTY FAIR OPERATING REVENUE

					Code	Description
				Fund	1000	COUNTY FAIR OPERATING
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**NET FUND BALANCE**	**3,739.48**	**3,949.63**	**6,748.69**	**2,797.72**	**2,797.72**	**2,797.72**
	Taxes						
300-00	PROPERTY TAX	3,320.53	0.00	916.11	0.00	0.00	0.00
	Taxes Totals	***3,320.53***	***0.00***	***916.11***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	16.81	0.00	2.62	0.00	0.00	0.00
344-05	TAX CREDUT	211.04	0.00	0.00	0.00	0.00	0.00
346-01	PRO RATE MOTOR VEHICLE	7.02	0.00	1.94	0.00	0.00	0.00
	Intergovernmental State Totals	***234.87***	***0.00***	***4.56***	***0.00***	***0.00***	***0.00***
	County Treasurer						
361-01	HOMESTEAD COMMISSION	-0.19	0.00	-0.03	0.00	0.00	0.00
	County Treasurer Totals	***-0.19***	***0.00***	***-0.03***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
533-01	ONE TIME REVENUE	0.00	0.00	-2,799.06	5,000.00	5,000.00	5,000.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***-2,799.06***	***5,000.00***	***5,000.00***	***5,000.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**3,974.16**	**3,949.63**	**3,954.16**	**7,797.72**	**7,797.72**	**7,797.72**
	TOTAL PROPERTY TAXES	**3,320.53**	**0.00**	**916.11**	**0.00**	**0.00**	**0.00**
	TOTAL REVENUE AVAILABLE	**7,294.69**	**3,949.63**	**4,870.27**	**7,797.72**	**7,797.72**	**7,797.72**
	Less: EXPENDITURES	**3,345.06**	**3,949.63**	**2,072.55**			
	BALANCE FORWARD/CASH RESERVE	**3,949.63**	**0.00**	**2,797.72**			

BANNER COUNTY PRESERVATION/MODERNIZATION FUND REVENUE

					Code	Description
				Fund	1150	PRESERVATION/MODERNIZATION FUND
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**3,576.69**	**4,281.77**	**4,281.77**	**5,554.27**	**5,554.27**	**5,554.27**
	Register of Deeds						
394-01	PRESERVATION AND MODERNIZATION	1,329.50	1,000.00	1,272.50	1,400.00	1,400.00	1,400.00
	Register of Deeds Totals	***1,329.50***	***1,000.00***	***1,272.50***	***1,400.00***	***1,400.00***	***1,400.00***
	TOTAL REVENUE AVAILABLE	**4,906.19**	**5,281.77**	**5,554.27**	**6,954.27**	**6,954.27**	**6,954.27**
	Less: EXPENDITURES	**624.42**	**5,281.77**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**4,281.77**	**0.00**	**5,554.27**			

BANNER COUNTY JUDGEMENT REVENUE

					Code	Description
				Fund	2175	JUDGEMENT
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	TOTAL REVENUE AVAILABLE	0.00	0.00	0.00	0.00	0.00	0.00
	Less: EXPENDITURES	0.00	0.00	0.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	0.00			

BANNER COUNTY OPIOID RECOVERY REVENUE

					Code	Description
				Fund	2320	OPIOID RECOVERY
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**NET FUND**	**0.00**	**409.01**	**409.01**	**1,163.33**	**1,163.33**	**1,163.33**
	Other Fees and Miscellaneous						
531-01	Opioid Recovery Fund	409.01	0.00	754.32	800.00	800.00	800.00
	Other Fees and Miscellaneous Totals	***409.01***	***0.00***	***754.32***	***800.00***	***800.00***	***800.00***
	TOTAL REVENUE AVAILABLE	**409.01**	**409.01**	**1,163.33**	**1,963.33**	**1,963.33**	**1,963.33**
	Less: EXPENDITURES	**0.00**	**0.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**409.01**	**409.01**	**1,163.33**			

BANNER COUNTY COUNTY DRUG FUND REVENUE

					Code	Description
				Fund	2360	COUNTY DRUG FUND
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	FUND BALANCE	1,919.88	1,919.88	1,919.88	1,919.88	1,919.88	1,919.88
	TOTAL REVENUE AVAILABLE	1,919.88	1,919.88	1,919.88	1,919.88	1,919.88	1,919.88
	Less: EXPENDITURES	0.00	1,919.88	0.00			
	BALANCE FORWARD/CASH RESERVE	1,919.88	0.00	1,919.88			

BANNER COUNTY FED DRUG LAW ENFORCEMENT REVENUE

					Code	Description
				Fund	2410	FED DRUG LAW ENFORCEMENT
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	TOTAL REVENUE AVAILABLE	0.00	0.00	0.00	0.00	0.00	0.00
	Less: EXPENDITURES	0.00	0.00	0.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	0.00			

BANNER COUNTY ARPA REVENUE

					Code	Description
				Fund	2580	ARPA
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**FUND BALANCE**	**72,354.00**	**96,878.57**	**96,878.57**	**51,069.91**	**51,069.91**	**51,069.91**
	Intergovernmental Federal						
339-25	American Rescue Plan Act	72,354.00	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***72,354.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
533-01	ARPA	0.00	0.00	-4,780.63	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***-4,780.63***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**144,708.00**	**96,878.57**	**92,097.94**	**51,069.91**	**51,069.91**	**51,069.91**
	Less: EXPENDITURES	**35,645.25**	**96,878.57**	**42,039.20**			
	BALANCE FORWARD/CASH RESERVE	**109,062.75**	**0.00**	**50,058.74**			

BANNER COUNTY INHERITANCE TAX REVENUE

					Code	Description
				Fund	2700	INHERITANCE TAX
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
271-00	**NET FUND BALANCE**	**567,153.95**	**576,963.95**	**576,963.95**	**647,522.13**	**647,522.13**	**647,522.13**
	Taxes						
310-01	INHERITANCE TAXES	9,810.00	0.00	70,558.18	0.00	0.00	0.00
	Taxes Totals	***9,810.00***	***0.00***	***70,558.18***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**576,963.95**	**576,963.95**	**647,522.13**	**647,522.13**	**647,522.13**	**647,522.13**
	Less: EXPENDITURES	**0.00**	**576,963.95**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**576,963.95**	**0.00**	**647,522.13**			

BANNER COUNTY LAW ENFORCEMENT SPECIAL FUND REVENUE

					Code	Description
				Fund	2962	Law Enforcement Special Fund
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Other Fees and Miscellaneous						
530-03	Law Enforcement Special Fund	0.00	0.00	2,148.40	2,148.40	2,148.40	2,148.40
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***2,148.40***	***2,148.40***	***2,148.40***	***2,148.40***
	TOTAL REVENUE AVAILABLE	**0.00**	**0.00**	**2,148.40**	**2,148.40**	**2,148.40**	**2,148.40**
	Less: EXPENDITURES	**0.00**	**0.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**2,148.40**			

BANNER COUNTY NOXIOUS WEED CONTROL REVENUE

		Code	Description
	Fund	5400	NOXIOUS WEED CONTROL
	Function	ALL	

Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS REVENUE	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**0.00**	**0.00**	**1,000.00**	**1,000.00**	**1,000.00**
	Less: EXPENDITURES	**0.00**	**0.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

BANNER COUNTY MUSEUM BOARD REVENUE

					Code	Description
				Fund	5501	MUSEUM BOARD
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	TOTAL REVENUE AVAILABLE	0.00	0.00	0.00	0.00	0.00	0.00
	Less: EXPENDITURES	0.00	0.00	0.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	0.00			

BANNER COUNTY E911 REVENUE

					Code	Description
				Fund	5907	E911
				Function	ALL	
Line Item	Description	Actual 2022-2023 (1)	Budget 2023-2024 (2)	Actual 2023-2024 (3)	Requested 2024-2025 (4)	Proposed 2024-2025 (5)	Adopted 2024-2025 (6)
	Other Fees and Miscellaneous						
533-01	E 911 RURAL ADDRESSING	0.00	239.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***0.00***	***239.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**239.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Less: EXPENDITURES	**0.00**	**239.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all counties and cities}

TAX YEAR 2024

{certification required on or before August 20th of each year}

TO: BANNER COUNTY CLERK
P O BOX 67
HARRISBURG, NE 69345

TAXABLE VALUE LOCATED IN THE COUNTY OF: BANNER

Name of Political Subdivision	Subdivision Type (County or City)	Value Attributable to Growth *	Total Taxable Value	Real Growth Value [a]	Prior Year Total Real Property Valuation	Real Growth Percentage [b]
COUNTY GENERAL	County-General	469,635	312,954,174	1,188,726	277,312,753	0.43

** Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

[a] Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

[b] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Real Growth Value divided by the political subdivision's total real property valuation from the prior year.

I KACY KRAKOW, BANNER 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.

Kacy Krakow
(signature of county assessor)

COUNTY ASSESSOR * BANNER COUNTY * NEBRASKA

8/13/24
(date)

CC: County Clerk, BANNER County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

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, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}*

TAX YEAR 2024

{certification required on or before August 20th, of each year}

TO: **Banner Rural Fire District**
PO BOX 100
Harrisburg, NE 69345

TAXABLE VALUE LOCATED IN THE COUNTY OF: BANNER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
BANNER FIRE	Fire-District	469,635	306,319,169

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

I KACY KRAKOW, BANNER 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.

Kacy Krakow
(signature of county assessor)

COUNTY ASSESSOR * BANNER COUNTY * NEBRASKA

8/13/24
(date)

CC: County Clerk, BANNER County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

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, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

{certification required on or before August 20th, of each year}

TO: MCGREW FIRE DISTRICT
C/O LENA BAIRD
PO BOX 93
MCGREW, NE 69353

TAXABLE VALUE LOCATED IN THE COUNTY OF: BANNER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
MCGREW FIRE	Fire-District	0	6,635,006

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

I KACY KRAKOW, BANNER 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.

Kacy Krakow
(signature of county assessor)

COUNTY ASSESSOR BANNER COUNTY NEBRASKA

8/13/24
(date)

CC: County Clerk, BANNER County
CC: County Clerk where district is headquarter, if different county, Scotts Bluff County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

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, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

{certification required on or before August 20th, of each year}

TO: North Platte NRD
P O Box 280
Scottsbluff, NE 69361

TAXABLE VALUE LOCATED IN THE COUNTY OF: BANNER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
NORTH PLATTE NRD	N.R.D.	469,635	312,954,174

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

I KACY KRAKOW, BANNER 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.

Kacy Krakow
(signature of county assessor)

COUNTY ASSESSOR BANNER COUNTY NEBRASKA

8/13/24
(date)

CC: County Clerk, BANNER County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

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, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

{certification required on or before August 20th, of each year}

TO: **Pleasant Hill Cemetery**
200501 CR 6
Lyman, NE 69352

TAXABLE VALUE LOCATED IN THE COUNTY OF: BANNER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
PLEASANT HILL CEMETERY	Misc-District	0	42,688,247

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

I KACY KRAKOW, BANNER 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.

Kacy Krakow
(signature of county assessor)

COUNTY ASSESSOR BANNER COUNTY NEBRASKA

8/13/24
(date)

CC: County Clerk, BANNER County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

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, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}*

TAX YEAR 2024

{certification required on or before August 20th, of each year}

TO: Kirk Cemetery
1871 CR 61
Potter, NE 69156

TAXABLE VALUE LOCATED IN THE COUNTY OF: BANNER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
KIRK CEMETERY	Misc-District	120,939	39,300,050

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

I KACY KRAKOW, BANNER 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.

Kacy Krakow
(signature of county assessor)

COUNTY ASSESSOR BANNER COUNTY NEBRASKA

8/13/24
(date)

CC: County Clerk, BANNER County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

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, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

{certification required on or before August 20th, of each year}

TO: HI BUTTE CEMETERY
C/O DAN KISSLER
335500 COUNTY RD U
BAYARD, NE 69334

TAXABLE VALUE LOCATED IN THE COUNTY OF: BANNER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
HIGH BUTTE CEMETERY	Misc-District	0	9,191,946

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

I KACY KRAKOW, BANNER 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.

Kacy Krakow
(signature of county assessor)

COUNTY ASSESSOR BANNER COUNTY NEBRASKA

8/13/24
(date)

CC: County Clerk, BANNER County
CC: County Clerk where district is headquarter, if different county, Scotts Bluff County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

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, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2024

{certification required on or before August 20th, of each year}

TO: BANNER COUNTY HISTORICAL SOCIETY
P O BOX 74
HARRISBURG, NE 69345

TAXABLE VALUE LOCATED IN THE COUNTY OF: BANNER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
HISTORICAL SOCIETY	Misc-District	469,635	312,954,176

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

I KACY KRAKOW, BANNER 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.

Kacy Krakow
(signature of county assessor)

COUNTY ASSESSOR BANNER COUNTY NEBRASKA

8/13/24
(date)

CC: County Clerk, BANNER County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

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, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}*

TAX YEAR 2024

{certification required on or before August 20th, of each year}

TO: **ESU #13**
4215 Avenue I
Scottsbluff, NE 69361

TAXABLE VALUE LOCATED IN THE COUNTY OF: BANNER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Value Attributable to Growth	Total Taxable Value
ESU #13	E.S.U.	469,635	312,954,174

**Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.*

I KACY KRAKOW, BANNER 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.

Kacy Krakow
(signature of county assessor)

COUNTY ASSESSOR BANNER COUNTY NEBRASKA

8/13/24
(date)

CC: County Clerk, BANNER County
CC: County Clerk where district is headquarter, if different county, Scotts Bluff County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2024

{certification required on or before August 20th, of each year}

TO: Western NE Community College
1601 East 17th

Scottsbluff, NE 69361

TAXABLE VALUE LOCATED IN THE COUNTY OF: BANNER

Name of Community College	Total Taxable Value	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage [a]
WESTERN	312,954,174	1,188,726	277,312,753	0.43

**Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] *Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the community college's Real Growth Value divided by the community college's total real property valuation from the prior year.*

I KACY KRAKOW, BANNER 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.

Kacy Krakow
(signature of county assessor)

COUNTY ASSESSOR BANNER COUNTY NEBRASKA

8/13/24
(date)

CC: County Clerk, BANNER County

CC: County Clerk where district is headquarter, if different county, Scottsbluff County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

{certification required on or before August 20th of each year}

TO: Banner County School
P O Box 5
Harrisburg, NE 69345

TAXABLE VALUE LOCATED IN THE COUNTY OF BANNER

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
BANNER 1	3	04-0001		302,946,159	1,188,726	267,874,606	0.44

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] *Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.*

I KACY KRAKOW, BANNER 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.

Kacy Krakow
(signature of county assessor)

COUNTY ASSESSOR BANNER COUNTY NEBRASKA

8/13/24
(date)

CC: County Clerk, BANNER County

CC: County Clerk where school district is headquartered, if different county, _____ County

- ***Reminders to School District:*** *1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

{certification required on or before August 20th of each year}

TO: POTTER DIX SCHOOL
303 WALNUT STREET
PO BOX 189
POTTER, NE 69156

TAXABLE VALUE LOCATED IN THE COUNTY OF BANNER

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
POTTER/DIX 9	3	17-0009		3,373,009	0	3,121,364	0.00

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] *Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.*

I KACY KRAKOW, BANNER 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.

Kacy Krakow
(signature of county assessor)

COUNTY ASSESSOR BANNER COUNTY NEBRASKA

8/13/24
(date)

CC: County Clerk, BANNER County

CC: County Clerk where school district is headquartered, if different county, Cheyenne County

- ***Reminders to School District:*** *1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

{certification required on or before August 20th of each year}

TO: Bayard School
P O Box 607
Bayard, NE 69334

TAXABLE VALUE LOCATED IN THE COUNTY OF BANNER

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
BAYARD 21	3	62-0021		6,635,006	0	6,316,783	0.00

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] *Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.*

I KACY KRAKOW, BANNER 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.

Kacy Krakow
(signature of county assessor)

COUNTY ASSESSOR BANNER COUNTY NEBRASKA

8/13/24
(date)

CC: County Clerk, BANNER County

CC: County Clerk where school district is headquartered, if different county, Morrill County

- ***Reminders to School District:*** *1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request* ***excludes*** *the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

{certification required on or before August 20th of each year}

BAYARD SCHOOL
P O BOX 607

TO: BAYARD, NE 69334

TAXABLE VALUE LOCATED IN THE COUNTY OF BANNER

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
BAYARD 21 BOND 2008		62-0021	6,635,006

I KACY KRAKOW, BANNER 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.

Kacy Krakow
(signature of county assessor)

COUNTY ASSESSOR * BANNER COUNTY * NEBRASKA

8/13/24
(date)

CC: County Clerk, BANNER County
CC: County Clerk where school district is headquartered, if different county, Morrill County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

Resolution 24-10

Final Allocation of levy Authority to All Political Subdivisions

Subject to County Levy Authority

Whereas, Nebraska Revised Statute 77-3443 (4) requires that the Banner County Board of Equalization determine by resolution the final allocation of levy authority to its' political subdivision; and

Whereas, The Banner County Board of Equalization has considered the levy allocation requests,

Now, Therefore, be it resolved by the Banner County Board of Equalization, Banner County, Nebraska, as follows:

Pleasant Hill Cemetery	$ 1600.00
Kirk Cemetery	$ 1175.00
Banner Rural Fire District-General	$ 72,100.00
Banner Rural Fire District-Sinking	$ -0-
Banner County Historical Society	$ 10,000.00

Dated this 6th day of August, 2024.

Banner County Nebraska

Board of Commissioners

Robin Darnall

Robin Darnall, Chairperson

Laif Anderson, Vice Chairperson

Attest: Katie West

COUNTY CLERK OF BANNER COUNTY NEBRASKA

Katie West, Banner County Clerk

Don S. Lease II

Don Lease II, Member

Resolution Setting the Property Tax Request

Resolution 24 – 15

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the County of Banner passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of the County of Banner, resolves that:

1. The 2024-2025 property tax request be set at $1,360,369.52.
2. The total assessed value of property differs from last year's total assessed value by 4.47%.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $ .408069 per $100 of assessed value.
4. The County of Banner proposes to adopt a property tax request that will cause is tax rate to be $.435189 per $100 of assessed value.
5. Based on the proposed protest tax request and changes in other revenue, the total operating budget of County of Banner will increase last year's budget by 1.96%.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Robin Darnall, seconded by Laif Anderson, to adopt Resolution # 24 – 15. Voting yes were Robin Darnall, Laif Anderson, _____. Voting no were _____.

Dated this 7th day of October 2024.

Banner County, Nebraska

Board of Commissioners

Robin Darnall

Robin Darnall, Chairperson

Laif Anderson, Vice Chairperson

Attest: Katie West

COUNTY CLERK OF BANNER COUNTY NEBRASKA

Katie West, Banner County Clerk

_____

Don Lease II, Member

AFFIDAVIT OF PUBLICATION **WESTERN NEBRASKA OBSERVER** **LEGAL #** 104886

State of Nebraska,

County of Kimball, **Daria Anderson-Faden**, being duly sworn, deposes and says he/she is Principal Clerk of Western Nebraska Observer, a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Kimball, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice, that said publication is of general circulation, and that attached notice titled: BC Notice of Budget Hearing & Budget Summary was published in the regular edition of said newspaper, One time(s) on Oct 3, 2024

The affiant is not a party to or in any way interested in the above-titled matter.

Signature Daria Anderson-Faden

* *

Subscribed to in my presence and sworn to before me this 4 day of October, 2024

GENERAL NOTARY-State of Nebraska
SHAWN M. BLODGETT
My Comm. Exp. Jan. 12, 2027

Notary Public

Publication Fee $ 130.00

BANNER 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 7th day of October 2024 at 3:00 PM at 204 State Street Harrisburg, 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 2022-2023 (1)	Actual Disbursements 2023-2024 (2)	Proposed Disbursements 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Real and Personal Property Tax Requirements (6)
GENERAL	943,005.32	1,093,035.52	1,468,379.91	180,000.00	708,417.47	939,962.44
ROAD	1,247,076.32	929,845.39	1,523,950.00	180,000.00	1,283,542.92	420,407.08
ROAD EQUPMENT SINKING	30,938.05	0.00	0.00	0.00	0.00	0.00
HIGHWAY BRIDGE BUYBACK PROGRAM	0.00	0.00	327,596.46	0.00	327,596.46	0.00
COUNTY FAIR OPERATING	3,345.06	2,072.55	7,797.72	0.00	7,797.72	0.00
PRESERVATION/MODERNIZATION FUND	624.42	0.00	6,954.27	0.00	6,954.27	0.00
OPIOID RECOVERY	0.00	0.00	0.00	1,963.33	1,963.33	0.00
COUNTY DRUG FUND	0.00	0.00	1,919.88	0.00	1,919.88	0.00
ARPA	35,645.25	42,039.20	51,069.91	0.00	51,069.91	0.00
INHERITANCE TAX	0.00	0.00	647,522.13	0.00	647,522.13	0.00
Law Enforcement Special Fund	0.00	0.00	0.00	2,148.40	2,148.40	0.00
NOXIOUS WEED CONTROL	0.00	0.00	0.00	1,000.00	1,000.00	0.00
GRAND TOTAL	2,260,634.42	2,066,992.66	4,035,190.28	365,111.73	3,039,932.49	1,360,369.52

Unused Budget Authority created for next year 268,491.04

#104886 October 3, 2024 ZNEZ

Banner County Board of Commissioner Proceedings

The Banner County Board of Commissioners met in regular session, Tuesday, September 17, 2024, at 8:45 A.M. in the courtroom of the Banner County Courthouse. Notice of the meeting was given by publication in the Western Nebraska Observer. A copy of the proof of publication is on file in the office of the County Clerk. Notices were also posted in the Harrisburg, Nebraska Post Office; the Banner County Public School; the office of the County Clerk; and the front window of the Banner County courthouse.

The agenda of the meeting is kept current and is available during the regular business hours in the office of the County Clerk. A copy of the agenda was sent to the Commissioners on Thursday, September 12, 2024.

Chairperson Darnall called the meeting to order at 8:45 A.M. Chairperson Darnall stated the Nebraska Open Meetings Act is posted by the back door of the courtroom. Clerk Katie West took roll call showing all members present.

Lease led prayer.

The Pledge of Allegiance was said.

The minutes of the September 16, 2024, meeting were examined. Lease moved to table the minutes of the September 16, 2024, special meeting to October 1, 2024. Anderson seconded the motion. Roll call vote: Lease, yes; Darnall, yes; Anderson, yes. Motion carried.

The agenda was examined. Lease moved to approve the agenda. Anderson seconded the motion. Roll call vote: Lease, yes; Darnall, yes; Anderson, yes. Motion carried.

Correspondence:

- NIRMA Annual Membership Meeting – West gave the Board the information on the meeting. The Board examined the information. The NIRMA Annual Membership meeting will be held in Kearney, Nebraska on October 24-25, 2024.
- Region 22 Emergency Management – West said that Ashley Hopkins sent an email to announce the new Emergency Manager Director, Robert Crowder and there will be a meet and greet on September 24, 2024. West also stated that this morning Region 22 sent an email on possible high winds and hail for Banner County in the afternoon.

Public Comments:

There were no public comments.

Items of Business Beford the Board:

- Flyover Brewing Company SDL – Niki Egan – Attorney Mark Kovarik said that the SDL requires a simple approval to serve alcohol on private land. Lease said he would like more information, and the sheriff should be informed of the event. Darnall moved to approve the SDL liquor license for the Flyover Brewing Company. Anderson seconded the motion. Lease said that he thinks that it is important to keep the sheriff informed and for a representative to show up and inform Banner County of the event. Roll call vote: Lease, no; Darnall, yes; Anderson, no. Motion failed.
- Situla Group Discussion – Don Lease - A large group of representatives from Situla and Dunlieh Energy. Lease reminded everyone that there is a town hall meeting tonight with Situla at the Banner County School at 6:00 P.M. Thaer Flieh, CEO and Kirk Hayes, COO informed the Board about the solar project. Flieh and Hayes discussed topics on the duration of the project, creating job opportunities, revenue, impacts on the environment, and the decommission process. The Situla Project that is proposed is a 400 mega-watt solar panel project that has a lifespan of 35 years. Flieh and Hayes say that the battery storage facilities will have a fire suppression system in them. Dunlieh is also working with WAPA (Western Area Power Administration). They plan on purchasing 80% of the materials within the United States. The Board asked several questions including how they are planning to compensate emergency services, why Banner County, are microclimates possible, how does the weather impact the panels and batteries, and who controls the noxious weeds? Dunlieh is planning on meeting with Banner County's Fire Chief and the neighboring property owners to discuss needs and expectations. Banner County is a prime area for higher solar resources with five percent more than the eastern side of the state. There is also a lot of infrastructure in the area with flat land and large parcels of land. Hayes said there has been no evidence of microclimates that are caused by solar panels. Flieh says that the solar panels will be fenced off so there will be little to no wildlife on the project site. The panels are also hail resistant and can withstand winds up to 80 – 100 mph. The panels can also pivot to resist certain weather conditions. Dunlieh also stated that noxious weeds will be controlled on the project site. The Board also asked what the potential downfall of the project would be. Dunlieh plans on being the owner throughout the life of the project.

The Board recessed the meeting at 11:08 A.M.

The Board came out of recess at 11:17 A.M.

- Road Department Purchase – Commissioners – Anderson moved to purchase the road grader per contract with Nebraska Machinery from the inheritance fund. Lease seconded the motion. Kathy Natale asked what funds she would have to transfer those funds into. Anderson said there will be two claims, one with the road grader less the rent and trade in and the other with the purchase of fenders

less the packer trade in. Roll call vote: Lease, yes; Darnall, yes; Anderson, yes. Motion carried.

- Road Department Discussion – Laif Anderson – Anderson said that mowing should be starting next week and cleaning the field approaches. Gravel projects are also coming along. Tim Grubbs informed the Board that spraying will be coming to an end sometime next week. Anderson has been approached on putting an auto gate in a county road. He will have to meet with Jay Dove and the landowner to get the full details.
- Interfund Transfer – Commissioners – Natale let the Board know that a resolution needs to be signed to move funds from the Inheritance fund to General for the road grader and the budget. Anderson moved to pass a resolution to do an interfund transfer of $50,000.00 from inheritance fund to general fund and $130,650.00 for the motor grader/fender purchase to the road department. Lease seconded the motion. Roll call vote: Lease, yes; Darnall, yes; Anderson, yes. Motion carried.
- Resolution 1% Levy Authority – Darnall read Resolution 24-11 Allowable Increase of Restricted Funds. Lease moved to approve Resolution 24-11 Allowable Increase of Restricted Funds. Anderson seconded the motion. Roll call vote: Lease, yes; Darnall, yes; Anderson, yes. Motion carried. See attached.
- Purchase Car – Commissioners – Sheriff Zane Hopkins explained the process of purchasing a car from federal surplus worked. Anderson moved to approve the purchase of a Dodge Charger for $17,500.00 from Nebraska Federal Surplus using the ARPA funds. Lease seconded the motion. Roll call vote: Lease, yes; Darnall, yes; Anderson, yes. Motion carried.

Claims:

General: Crowne Plaza - $299.90, Lodging; Secretary of State - $10.00, ID Cards; High West Energy - $657.95, Light; Gardner - $416.10, Camera Repair; Ideal -$102.83, Janitorial Supplies; Pack Rat - $45.00, Trash; Banner County Court - $51.00, CC Cost; Bytes - $2,253.00, IT Servies; Douglas Kelly, Ostdiek - $440.00, CC Cost; Eakes - $205.06, Copier Contract; Ellison, Kovarik, Turman - $2,141.44, Attorney Fees; Jean Bauer - $150.00, ROD Training; Kimball Treasurer - $1,792.01, Extension; Quadient - $348.36, Postage; Quadient - $266.88, Postage Machine; Scottsbluff Detention - $4,330.00, Prisoner Board; Westco - $1,120.78, Fuel and Weed Tank; Western NE Observer - $970.00, Advertising

Sheriff: Westco - $397.51, Fuel; Transwest Ford - $27.48, Parts

Roads: AT&T, $46.39, Cell Phone; Frank Parts - $364.54, Parts; High West Energy - $266.00, Light; Ideal - $28.88, Janitorial Supplies; Kimball Auto - $771.91, Supplies and Parts; NMC Cat - $2,805.16, Repair Parts; Pack Rat - $160.00, Trash; Power Plan - $4,575.20, Parts and Labor; PT Hose and Bearing - $216.04, Repairs; Verizon - $233.10, GPS Tracker; Vistabeam

- $87.95, Internet; Westco - $2,082.04, Fuel; Western NE Observer - $218.36, Advertising; NMC Cat - $10,650.00, Road Grader

County Fair: Kimball Ag Society - $1,610.44, County Fair Expenses

Lease moved to approve claims. Anderson seconded the motion. Roll call vote: Lease, yes; Darnall, yes; Anderson, yes. Motion carried.

Lease moved to adjourn the meeting. Anderson seconded the motion. Roll call vote: Lease, yes; Darnall, yes; Anderson, yes. Motion carried. The meeting adjourned at 12:18 P.M.

The next regular scheduled meeting will be held October 1, 2024, at 8:45 A.M. or at the call of the clerk. The Property Tax Hearing is September 26, 2024, at 6:00 P.M. and the Budget Hearing is September 26, 2024, at 7:00 P.M. An agenda of the matters to be considered at such date and time is kept continually and is available for public inspection during the normal business hours at Banner County in the courthouse in Harrisburg, Nebraska.

Attest: _____

Katie West, Banner County Clerk

Allowable Increase of Restricted Funds (1%)

Resolution 24-11

WHEREAS, Nebraska Revised statute 13-519 provides that no government unit shall adopt a budget containing a total of budgeted restricted funds more than last prior year's total of budgeted restricted funds plus allowable growth and plus the basic allowable growth percentage of the base limitation; and

WHEREAS, the base limitation established under section 77-3446 is two and one-half percent; and

WHEREAS, a governmental unit may exceed the limit provided for a fiscal year, by up to an additional one percent, based on the affirmative vote of at least seventy-five percent of the governing body.

NOW THEREFORE BE IT RESOLVED that, the Banner County Board of Commissioners, by a majority affirmative vote exceeding 75 percent, resolves to approve an additional one percent increase to the base amount for restricted funds authority; for a total increase of three and one-half percent in the restricted funds authority for Fiscal Year 2024-2025.

On a roll call vote, 3 Ayes and 0 Nays.

Dated this 17th day of September 2024.

BANNER COUNTY NEBRASKA

BOARD OF COMMISSIONERS

Robin Darnall

Robin Darnall, Chairperson

C. Laif Anderson

Laif Anderson, Vice Chairperson

Don S. Lease II

Don Lease II, Member

COUNTY CLERK OF BANNER COUNTY NEBRASKA

Attest: Katie West

Katie West, Banner County Clerk

BANNER COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	(Column B)	(Column C)	(Column D)	(Column E)	(Column F)
Countywide Entities					
GENERAL	939,962.44	-	312,954,174	0.300351	0.000000
ROAD	420,407.08	-	312,954,174	0.134335	0.000000
COUNTY FAIR OPERATING	-	-	312,954,174	0.000000	0.000000
Total County Budgeted Countywide Entities				**0.434686**	
Other Countywide Entities					
Historical Society				0.003195	
Total Countywide Levy				**0.437881**	
Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements (77-3442)					
County levy limit				0.450000	
County property taxes designed for interlocal agreements			442,468	0.050000	
Other entities property taxes designated for interlocal agreements			160,068	0.000000	
Total County Levy Authority (Cannot exceed 50 cents)				**0.500000**	**(1)**
Levy Limit Analysis					
Countywide Levy				0.437881	
Fire District - Largest General Levy Authority granted by the County Board				0.023538	
Township - Largest General Levy Authority granted by the County Board				0.000000	
Cemetery District - Largest General Levy Authority granted by the County Board				0.003748	
Irrigation District - Largest General Levy Authority granted by the County Board				0.000000	
Drainage - Largest General Levy Authority granted by the County Board				0.000000	
Rural Water District - Largest General Levy Authority granted by the County Board				0.000000	
Other Districts - Largest General Levy Authority granted by the County Board				0.000000	
Largest Possible District Levy				**0.465167**	**(2)**

Note: Attach a copy of the resolution sent to the Districts outlining how much levy authority the County Board authorized them to have.
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.

BANNER COUNTY
County Treasurer Summary of Uncollected Taxes

Tax Year	Amount
2023	$476,249.61
2022	$959.20
2021	$195.98

Banner

YEAR 2021 TAX REMAINING REPORT

Real & Personal, All Collection Records
Ending Date - 06/30/2024

Tax District	Description	Total Tax	Tax Collected	Tax Remaining	% Collected
100	COUNTY GENERAL	33,705.80	33,705.80	0.00	100.00%
6101	BANNER 1	68,734.34	68,734.34	0.00	100.00%
6109	POTTER/DIX 9	33.80	33.80	0.00	100.00%
6121	BAYARD 21	516.92	516.92	0.00	100.00%
6222	BAYARD 21 BOND 2008	35.50	35.50	0.00	100.00%
6913	ESU #13	1,210.20	1,210.20	0.00	100.00%
7100	WESTERN	7,943.02	7,943.02	0.00	100.00%
7300	NORTH PLATTE NRD	4,033.14	4,033.14	0.00	100.00%
7501	PLEASANT HILL CEMETERY	18.00	18.00	0.00	100.00%
7502	KIRK CEMETERY	1.70	1.70	0.00	100.00%
7503	HIGH BUTTE CEMETERY	3.50	3.50	0.00	100.00%
7701	BANNER FIRE	1,128.50	1,128.50	0.00	100.00%
7702	MCGREW FIRE	20.34	20.34	0.00	100.00%
9300	HISTORICAL SOCIETY	268.30	268.30	0.00	100.00%
5	BANNER	2,582,433.16	2,582,433.16	0.00	100.00%
10	POTTER DIX	38,475.92	38,462.50	13.42	99.97%
15	BAYARD-MCGREW	100,461.84	100,461.84	0.00	100.00%
20	BANNER-PH CEMT	503,636.32	503,636.32	0.00	100.00%
25	BANNER-KIRK CEMT	424,519.62	424,337.06	182.56	99.96%
30	BANNER-HBO CEMT	33,419.70	33,419.70	0.00	100.00%
	Grand Totals	**3,800,599.62**	**3,800,403.64**	**195.98**	**99.99%**

Banner

YEAR 2022 TAX REMAINING REPORT

Real & Personal, All Collection Records
Ending Date - 06/30/2024

Tax District	Description	Total Tax	Tax Collected	Tax Remaining	% Collected
100	COUNTY GENERAL	34,271.44	34,271.44	0.00	100.00%
6101	BANNER 1	69,623.20	69,623.20	0.00	100.00%
6109	POTTER/DIX 9	29.02	29.02	0.00	100.00%
6121	BAYARD 21	498.64	498.64	0.00	100.00%
6222	BAYARD 21 BOND 2008	32.18	32.18	0.00	100.00%
6913	ESU #13	1,238.66	1,238.66	0.00	100.00%
7100	WESTERN	8,065.22	8,065.22	0.00	100.00%
7300	NORTH PLATTE NRD	4,132.78	4,132.78	0.00	100.00%
7501	PLEASANT HILL CEMETERY	21.32	21.32	0.00	100.00%
7502	KIRK CEMETERY	1.56	1.56	0.00	100.00%
7503	HIGH BUTTE CEMETERY	3.28	3.28	0.00	100.00%
7701	BANNER FIRE	1,126.94	1,126.94	0.00	100.00%
7702	MCGREW FIRE	19.08	19.08	0.00	100.00%
9300	HISTORICAL SOCIETY	276.64	276.64	0.00	100.00%
5	BANNER	2,622,394.70	2,621,673.14	721.56	99.97%
10	POTTER DIX	38,189.80	38,189.80	0.00	100.00%
15	BAYARD-MCGREW	103,606.28	103,606.28	0.00	100.00%
20	BANNER-PH CEMT	510,628.12	510,628.12	0.00	100.00%
25	BANNER-KIRK CEMT	438,412.20	438,174.56	237.64	99.95%
30	BANNER-HBO CEMT	32,590.86	32,590.86	0.00	100.00%
	Grand Totals	**3,865,161.92**	**3,864,202.72**	**959.20**	**99.98%**

Banner

YEAR 2023 TAX REMAINING REPORT

Real & Personal, All Collection Records
Ending Date - 06/30/2024

Tax District	Description	Total Tax	Tax Collected	Tax Remaining	% Collected
100	COUNTY GENERAL	34,651.00	26,876.51	7,774.49	77.56%
6101	BANNER 1	67,435.46	52,227.94	15,207.52	77.45%
6109	POTTER/DIX 9	18.76	18.76	0.00	100.00%
6121	BAYARD 21	397.22	397.22	0.00	100.00%
6222	BAYARD 21 BOND 2008	24.28	24.28	0.00	100.00%
6913	ESU #13	1,226.86	951.59	275.27	77.56%
7100	WESTERN	8,039.70	6,235.86	1,803.84	77.56%
7300	NORTH PLATTE NRD	3,848.58	2,985.07	863.51	77.56%
7501	PLEASANT HILL CEMETERY	19.14	19.14	0.00	100.00%
7502	KIRK CEMETERY	1.16	1.16	0.00	100.00%
7503	HIGH BUTTE CEMETERY	2.48	2.48	0.00	100.00%
7701	BANNER FIRE	1,930.56	1,495.33	435.23	77.46%
7702	MCGREW FIRE	15.56	15.56	0.00	100.00%
9300	HISTORICAL SOCIETY	262.66	203.73	58.93	77.56%
5	BANNER	2,722,274.28	1,740,074.90	982,199.38	63.92%
10	POTTER DIX	40,391.92	20,060.23	20,331.69	49.66%
15	BAYARD-MCGREW	106,387.98	91,792.99	14,594.99	86.28%
20	BANNER-PH CEMT	537,724.72	353,768.45	183,956.27	65.79%
25	BANNER-KIRK CEMT	450,266.02	265,300.76	184,965.26	58.92%
30	BANNER-HBO CEMT	32,756.76	19,123.29	13,633.47	58.38%
	Grand Totals	**4,007,675.10**	**2,581,575.25**	**1,426,099.85**	**64.42%**

UNPAID TAXES 2021-2023

I, Kathy Natale, Treasurer of Banner County, in the state of Nebraska do hereby certify and state, that the following three years Banner County taxes for real Estate, Personal Property and Special Assessments remain unpaid as of June 30, 2024.

TAX YEAR	AMOUNT
2021	$195.98
2022	$ 959.20
2023	$1,426,099.85
TOTAL UNPAID TAXES	$1,427,255.03

Submitted to Banner County Clerk

Dated this 11th day of October, 2024

Kathy Natale

Banner County Treasurer

Banner County

Joint Public Hearing Report

Pursuant to Neb. Rev. Stat. § 77-1633, a joint public hearing was held on September 16, 2024, at 6 :00 P.M at Banner County Courthouse.

Notice of the Joint Public Hearing was provided by:

1. Postcard mailed to all affected property taxpayers by the County Assessor on September 5, 2024.
2. Publication in Western Nebraska Observer on September 4, 2024.

The following political subdivision representatives were present at the hearing and gave a brief presentation on their political subdivision's intent to increase their property tax request by more than the allowable growth percentage and the effect of such request on their budget.

Political Subdivision	Designated Representative Name	Real Growth Value	Real Growth Percentage	Tax Request increase above Allowable Growth Percentage
Banner County	Robin Darnall	$ 1,188,726.00	2.47%	$ 31,543.59
		$	%	$
		$	%	$
		$	%	$
		$	%	$

Additionally, the following individuals spoke at the joint public hearing and provided their input on the proposed property tax requests.

Name	Address	Organization Represented *(if applicable)*
Gary Grubbs		
Mark Mazza		
Zane Hopkins		
Kim Dykman		
Greg Soule		

Note: Address requirement may be waived to protect the security of the individual

1 **Total individuals who signed in to attend the Joint Public Hearing**

After all members of the public present were given a reasonable amount of time to provide their input on the proposed property tax requests, the hearing was closed.

Signed,

Katie Zest

County Clerk (or designee)

Report completed pursuant to Neb. Rev. Stat. § 77-1633(6)
6/16/23

JOINT PUBLIC HEARING

SEPTEMBER 16th, 2024 6:00pm

Sign In Sheet

	Name	Address	City, State Zip	Phone Number
1				
2	Gary Grubbs			436 5775
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Banner County Board of Commissioner Proceedings

The Banner County Board of Commissioners met in special session, Monday, September 16, 2024, at 6:00 P.M. in the courtroom of the Banner County Courthouse. Notice of the meeting was given by publication in the Western Nebraska Observer. A copy of the proof of publication is on file in the office of the County Clerk. Notices were also posted in the Harrisburg, Nebraska Post Office; the Banner County Public School; the office of the County Clerk; and the front window of the Banner County courthouse.

The agenda of the meeting is kept current and is available during the regular business hours in the office of the County Clerk. A copy of the agenda was sent to the Commissioners on Thursday, September 12, 2024.

Chairperson Darnall called the meeting to order at 6:00 P.M. Chairperson Darnall stated the Nebraska Open Meetings Act is posted by the back door of the courtroom. Clerk Katie West took roll call showing all members present.

Lease led prayer.

The Pledge of Allegiance was said.

The agenda was examined. Lease moved to approve the agenda. Anderson moved to approve the agenda. Lease seconded the motion. Roll call vote: Lease, yes; Darnall, yes; Anderson, yes. Motion carried.

The minutes of the September 3, 2024, meeting was examined. Lease moved to adopt the minutes of the September 3, 2024, meeting with corrections. Anderson seconded the motion. Roll call vote: Lease, yes; Darnall, yes; Anderson, yes. Motion carried.

Attended:

- Mark Mazza, Potter, Nebraska
- Gary Grubbs, Harrisburg, Nebraska
- Zane Hopkins, Harrisburg, Nebraska
- Kim Dykman, Harrisburg, Nebraska
- Greg Soule, Harrisburg, Nebraska

Public Comment:

- Kim Dykman, Harrisburg, Nebraska asked if the county was going to start grading driveways again. The Board responded that they will only do snow removal.

Items of Business before the Board:

- Joint Public Hearing – Chairperson Darnall opened the Joint Public Hearing at 6:06 P.M. The Board then discussed to residents how the budget starts and how the numbers generate. Banner County cannot go over $0.50, meaning $0.50 per $1000.00 valuation. Kim Dykman asked why there was a big jump of property tax increase over last years actual. The Board explained it is a combination of property valuations and land sales in Banner County. Mark Mazza asked what is the time frame that the sales get taken into consideration. The Board replied that it follows the fiscal year. Kim also asked why the operating line is so much higher than last year. The Board replied that hopefully the total expense will not be used but the County must allocate funds for expenses that may or may not happen. If it is not in the budget, it cannot be fixed. Darnall also stated that the Board put extra funds into the building and grounds because the courthouse is starting to deteriorate. The pipes leak, water leaks into the basement, the shop needs an exhaust fan, Exceedra. The Board also explained that the ARPA funds need to be allocated into the budget. There is $51, 069.00 left of the ARPA funds and those funds must be allocated by December 31, 2024. The Board has made the decision to use the funds for purchasing radios for the County to use in emergency events/situations. The current radios are not able to communicate with other emergency services, including police, fire, and ambulance. Darnall then stated the budget has gone up 2.2%. Darnall closed the Joint Public Hearing at 6:42 P.M.

Anderson moved to adjourn the meeting. Lease seconded the motion. Roll call vote: Lease, yes; Darnall, yes; Anderson, yes. The meeting adjourned at 6:43 P.M.

The next regular meeting will be held September 17, 2024, at 8:45 A.M. or at the call of the clerk. The Property Tax Hearing is scheduled for September 26, 2024, at 6:00 P.M. The Budget Hearing is scheduled for September 26, 2024, at 7:00 P.M. An agenda of the matters to be considered at such date and time is kept continually and is available for public inspection during the normal business hours at Banner County in the courthouse in Harrisburg, Nebraska.

Attest: _____

Katie West, Banner County Clerk