

CITY OF SCOTTSBLUFF
City of Scottsbluff City Council Chambers
2525 Circle Drive, Scottsbluff, NE 69361
CITY COUNCIL AGENDA

Regular Meeting
February 20, 2018
6:00 PM

1. Roll Call
2. Pledge of Allegiance.
3. **For public information, a copy of the Nebraska Open Meetings Act is available for review.**
4. Notice of changes in the agenda by the city clerk (Additions may not be made to this agenda less than 24 hours before the beginning of the meeting unless added under Item 5 of this agenda.)
5. Citizens with business not scheduled on the agenda (As required by state law, no matter may be considered under this item unless council determines that the matter requires emergency action.)
6. Closed Session
 - a) Council reserves the right to enter into closed session if deemed necessary if the item is on the agenda as per Section 84-1410 of the Nebraska Revised Statutes.
7. Consent Calendar (Items in the consent calendar are proposed for adoption by one action for all items unless any member of the council requests that an item be considered separately)
 - a) Approve the minutes of the February 5, 2018 Regular Meeting.
 - b) Approve absence of Council Member Shaver from the February 5, 2018 Regular Meeting.
 - c) Council to approve the bids and specifications for the 42nd Street construction and authorize the City Clerk to advertise for bids to be received by 2:00 p.m., March 14, 2018.
8. Claims:
 - a) Regular claims
9. Financial Report:
 - a) Council to receive the 2017 Annual Audit Report from Contryman and Associates.
 - b) Council to consider a three year agreement with Contryman and Associates to provide audit services and authorize the Mayor to sign the agreement.
 - c) Council to review the January 2018 Financial Report.
10. Public Hearings:

- a) Council to conduct a public hearing at 6:00 p.m. to consider the LB840 Citizen Review Committee recommendation to expand the definition of a “Qualifying Business” in the City’s Economic Development plan to allow Film Production.
 - b) Council to consider the Ordinance amending the Scottsbluff Economic Development Plan to provide for an additional qualifying business.
11. Subdivisions & Public Improvements:
- a) Council to receive a recommendation from M.C. Schaff and Associates and consider accepting the street improvements included in the Menards Subdivision following the final payment by Menards Inc.
12. Bids & Awards:
- a) Council to consider the agreement with Coop for the Fueling Card System for the City of Scottsbluff.
13. Resolution & Ordinances:
- a) Council to consider an Ordinance amending requirements for Stormwater Management, post construction (second reading).
 - b) Council to approve the 2018 One and Six Year Street Plan Resolution.
 - c) Council to consider the Resolution amending the Union Bank & Trust Company pension service to comply with the requirements of 457(b) of the Internal Revenue Code and authorize the City Manager to sign all necessary documents.
14. Reports from Staff, Boards & Commissions:
- a) Council to approve the Economic Assistance Grant for Pioneer Animal Health Clinic.
 - b) Council to approve the Economic Assistance Grant for McKinney Manufacturing.
 - c) Council to approve the Economic Assistance Grant for Treaty Site Farms.
 - d) Council to receive an update on the Landfill Operating Agreement with the City of Gering.
15. Public Comments: The purpose of this agenda item is to allow for public comment of items for potential discussion at a future Council Meeting. Comments brought to the Council are for information only. The Council will not take any action on the item except for referring it to staff to address or placement on a future Council Agenda. This comment period will be limited to three (3) minutes per person
16. Council reports (informational only):
17. Scottsbluff Youth Council Representative report (informational only):
18. Adjournment.

City of Scottsbluff, Nebraska
Tuesday, February 20, 2018
Regular Meeting

Item Exec1

Council reserves the right to enter into closed session if deemed necessary if the item is on the agenda as per Section 84-1410 of the Nebraska Revised Statutes.

Staff Contact: City Council

City of Scottsbluff, Nebraska
Tuesday, February 20, 2018
Regular Meeting

Item Consent1

Approve the minutes of the February 5, 2018 Regular Meeting.

Staff Contact: Cindy Dickinson, City Clerk

The Scottsbluff City Council met in a regular meeting on February 5, 2018 at 6:00 p.m. in the Council Chambers of City Hall, 2525 Circle Drive, Scottsbluff. A notice of the meeting had been published on February 2, 2018, in the Star Herald, a newspaper published and of general circulation in the City. The notice stated the date, hour and place of the meeting, that the meeting would be open to the public, that anyone with a disability desiring reasonable accommodations to attend the Council meeting should contact the City Clerk's Office, and that an agenda of the meeting kept continuously current was available for public inspection at the office of the City Clerk in City Hall; provided, the City Council could modify the agenda at the meeting if it determined that an emergency so required. A similar notice, together with a copy of the agenda, also had been emailed to each council member, made available to radio stations KNEB, KMOR, KOAQ, and television stations KSTF and NBC Nebraska, and the Star Herald. The notice was also available on the city's website on February 2, 2018.

Mayor Meininger presided and City Clerk Dickinson recorded the proceedings. The Pledge of Allegiance was recited. Mayor Meininger welcomed everyone in attendance and encouraged all citizens to participate in the Council meeting asking those wishing to speak to come to the microphone and state their name and who they are representing for the record. Mayor Meininger informed those in attendance that a copy of the Nebraska open meetings act is posted in the back of the room on the west wall for the public's review. The following Council Members were present: Randy Meininger, Mark McCarthy Raymond Gonzales, and Jordan Colwell. Also present was City Manager Johnson and City Attorney Kent Hadenfeldt. Absent: Scott Shaver.

Mayor Meininger asked if there were any changes to the agenda. There were none. Mayor Meininger asked if any citizens with business not scheduled on the agenda wished to include an item providing the City Council determines the item requires emergency action. There were none.

Moved by Council Member McCarthy, seconded by Council Member Colwell, that:

1. "The minutes of the January 16, 2018, Regular Meeting be approved,"
2. "A public hearing be set for February 20, 2018 at 6:00 p.m. to consider the LB840 Citizen Review Committee recommendation to expand the definition of a "Qualifying Business" in the City's Economic Development plan to allow Film Production," "YEAS", Colwell, Meininger, Gonzales and McCarthy, "NAYS", None. Absent: Shaver.

Moved by Mayor Meininger, seconded by Council Member McCarthy, "that the following claims be approved and paid as provided by law out of the respective funds designated in the list of claims dated February 5, 2018, as on file with the City Clerk and submitted to the City Council," "YEAS", Colwell, Meininger, Gonzales and McCarthy, "NAYS", None. Absent: Shaver.

CLAIMS

AGUALLO, PAUL, UNIFORMS & CLOTHING, 125; AHLERS BAKING INC, DEPT SUPPL-PD, 41.97; ALARM SECURITY TECHNICIANS, CONTRACTUAL-PD, 29.9; ALLO COMMUNICATIONS, LLC, LOCAL TELEPHONE CHARGES, 4451; AMERICAN LIBRARY ASSOCIATION, CONF., 115; AMERICAN PUBLIC WORKS ASSOCIATION, MEMBERSHIPS, 660; ANITA'S GREENSCAPING INC, CONTRACTUAL SVC, 1002.22; AUTOZONE STORES, INC, OIL & ANTIFREEZE, 189.43; B & H INVESTMENTS, INC, DEP. SUP.- LIBRARY, 233.5; BAIRD HOLM LLP, PROFESSIONAL SERVICES - RETIREMENT PLANS, 3675; BARCO MUNICIPAL PRODUCTS INC, WHITE, GREEN & TRANSPARENT ROLL GOODS, 1722.16; BLACK HILLS GAS DISTRIBUTION LLC, MONTHLY ENERGY BILL, 6779.43; BLUFFS SANITARY SUPPLY

INC.,JAN. SUP.,707.53; CAPITAL BUSINESS SYSTEMS INC.,CONTRACTUAL-PD,33; CARR-TRUMBULL LUMBER CO, INC.,DEPT SUP,9.32; CELLCO PARTNERSHIP,CELL PHONES-PD,607.27; CHILD SUPPORT,CHILD SUPPORT,12; CHRIS REYES,DEPT SUPPL-PD,325; CITIBANK N.A.,DEPT SUPP,574.91; CLARK PRINTING LLC,DEPT SUPPLIES,453.61; COLONIAL LIFE & ACCIDENT INSURANCE COMPANY,INSURANCE,48.7; CONSOLIDATED MANAGEMENT COMPANY,SCHOOLS & CONF-PD,477.81; CONTRACTORS MATERIALS INC., DEPT SUP,108.59; CORNHUSKER MARRIOTT HOTEL,SCHOOL & CONF,166; CRESCENT ELECT. SUPPLY COMP INC,EQUIP MAINT,31.63; CYNTHIA GREEN,DEPT SUPP,328.36; DALE'S TIRE & RETREADING, INC.,VEHICLE MTNC,971.52; DAS STATE ACCOUNTING-CENTRAL FINANCE,MONTHLY LONG DISTANCE,162.81; DEMCO, INC,PRGRM. & DEP. SUP.,1994.87; DITCH-WITCH OF WEST TEXAS INC,EQUIP MAINT,273.96; DUANE E. WOHLERS,DISPOSAL FEES,900; ELLIOTT EQUIPMENT COMPANY INC.,DEPT SUPPLIES, 4060; ENERGY LABORATORIES, INC,SAMPLES,135; FASTENAL COMPANY,SUPP - HEX LAGS, FEND Z,65.07; FAT BOYS TIRE AND AUTO,EQUIP MTNC,16; FEDERAL EXPRESS CORPORATION,POSTAGE,223.57; FERGUSON SIGNS, INC,BLDG MAINT,142.5; FLIAM, TYLER,SCHOOLS & CONF-PD,65; FLOYD'S TRUCK CENTER, INC,EQUIP MTNC,41.7; GALLS INC,UNIFORMS-PD,819.63; GENERAL ELECTRIC CAPITAL CORPORATION,DEPT SUP,727.52; HAWKINS, INC.,CHEMICALS,2751.55; HD SUPPLY FACILITIES MAINTENANCE LTD,DEPT SUP,2789.74; HULLINGER GLASS & LOCKS INC.,BLDG MAINT-PD,374; HYDROTEX PARTNERS, LTD,POWER KLEEN & ESSENTIALUBE,1260.52; IDEAL LAUNDRY AND CLEANERS, INC.,SUPP - PAPER TOWELS,933.12; INGRAM LIBRARY SERVICES INC,BKS,794.45; INLAND TRUCK PARTS & SERVICE,EQUIP MTNC,109.71; INTERNAL REVENUE SERVICE,WITHHOLDINGS,63310.7; INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE, INC,MEMBERSHIP-PD,150; INVENTIVE WIRELESS OF NEBRASKA L.L.C., ECONOMIC DEV AGREEMENT,150000; J G ELLIOTT CO.INC.,LEGAL,70; JOHN DEERE FINANCIAL,UNIFORMS,82.98; JOHN DEERE FINANCIAL,DEPT SUPP,123.94; JOHN DEERE FINANCIAL,EQUIP MAINT,585.57; JOHN E. REID & ASSOCIATES, INC.,SCHOOLS & CONF-PD,1725; KNOW HOW LLC,EQUIP MAINT,1938.02; KRIZ-DAVIS COMPANY,BLDG MAINT,111.53; LAWSON PRODUCTS, INC,DEPT SUPPLIES,374.99; LEAGUE ASSOCIATION OF RISK MANAGEMENT,WORK COMP,16381.23; LEAGUE OF NEBRASKA MUNICIPALITIES, CONFERENCE REGISTRATION - R. MEININGER,750; MAILFINANCE INC,CONT. SRVCS. - LIBRARY,514.76; MATHESON TRI-GAS INC,DEPT SUP,137.05; MENARDS, INC,GROUND MAINT,1870.96; MICHAEL B KEMBEL,BLDG MAINT-PD,70; MIDWEST CONNECT, LLC,DEPT SUPP,95; MONUMENT CAR WASH INC,VEH MAINT,52.28; MONUMENT PREVENTION COALITION,FUNDING (NOV 2017 - JAN 2018),2819.82; NAEM,NAEM CONFERENCE,135; NCMA,REGISTRATION - ANNUAL CONF.,145; NE CHILD SUPPORT PAYMENT CENTER,NE CHILD SUPPORT PYBLE,1841.18; NE COLORADO CELLULAR, INC,CONTRACTUAL SVC,151.02; NE DEPT OF ENVIRONMENTAL QUALITY,LICENSE/PERMITS,150; NE DEPT OF REVENUE, SALES TAX, 41054.31; NEBRASKA RURAL WATER ASSOCIATION, MEMBERSHIPS, 275; NEBRASKA CLERK INSTITUTE, 2018 NE CLERK INSTITUTE & ACADEMY - C.DICKINSON,223; NEBRASKA DIPLOMATS,2018 MEMBERSHIP DUES,350; NEBRASKA MACHINERY CO,CUTTING EDGE, END EDGE,NUTS, BOLTS FOR LOADER #452,592.7; NEBRASKA PUBLIC POWER DISTRICT,ELECTRIC,24922.39; NEBRASKALAND

TIRE, INC,EQUIP MTNC,840.36; PANHANDLE AREA DEVELOPMENT DISTRICT,COST SHARE - 9/26/17 WNED HOUSING EVENT,191.34; PANHANDLE COOPERATIVE ASSOCIATION, GASOLINE,123.87; PANHANDLE ENVIRONMENTAL SERVICES INC, CONTRACTUAL SVC,405.5; PANHANDLE HUMANE SOCIETY,CONTRACTUAL,5174.59; PEACEFUL PRAIRIE NURSERY, INC,DOWNTOWN BULB-OUT PROJECT,4191; PLATTE VALLEY BANK,HEALTH SAVINGS ACCOUNT,15250.51; POSTMASTER,POSTAGE,987.5; PROTEX CENTRAL, INC., CONTRACTUAL, 198; QUILL CORPORATION,DEPT SUPP,390.11; REGANIS AUTO CENTER, INC, EQUIP MTNC, 844.9; REGIONAL CARE INC,CLAIMS,44302.48; REGIONAL WEST MEDICAL CENTER,KING AIRWAYS,85.65; REGIONAL WEST PHYSICIANS CLINIC, CONSULTING, 264.75; REGISTER OF DEEDS,LEGAL FEE,144; REPCO MARKETING, INC, EQUIP MAINT-PD,47.05; ROBERTA J BOYD,BSN. TRVL.,135; RODNEY CLEAYS,RE-IMBURSEMENT FOR CDL FOR RODNEY CLEAYS,57.5; ROOSEVELT PUBLIC POWER DISTRICT, ELECTRIC POWER,1965.33; ROTARY CLUB OF SCOTTSBLUFF/GERING,DUES - NATHAN JOHNSON,520; ROYAL MEDIA NETWORK INC,DEP. SUP.,290; RYAN R KUMM, FACILITY REPAIR,85; S M E C,EMPLOYEE DEDUCTION,174; SANDBERG IMPLEMENT, INC,EQUIP MAINT,2149.54; SCB COUNTY,2ND YEAR OF 2017 PICTOMETRY FLIGHT,3826.67; SCB FIREFIGHTERS UNION LOCAL 1454,FIRE EE DUES,225; SCB TENT & AWNING,VEH MAINT,85; SCOTTIES POTTIES INC,CONTRACTUAL,850; SCOTTSBLUFF BODY & PAINT, DECAL REMOVAL,204; SCOTTSBLUFF MOTOR CO, INC,EQUIP MTNC,75.03; SCOTTSBLUFF POLICE OFFICERS ASSOCIATION,POLICE EE DUES,552; SCOTTSBLUFF/GERING CHAMBER OF COMMERCE,ANNUAL BANQUET TICKETS,250; SHERIFF'S OFFICE,LEGAL FEES-PD, 272.26; SHERWIN WILLIAMS,GROUND MAINT,52.65; SIMON CONTRACTORS,SNOW HAUL CHARGES,3078.9; SKILLPATH,REGISTRATION - BODE & KITE,1127.9; SNELL SERVICES INC.,GROUND MAINT, 2947.5; STATE HEALTH LAB, SAMPLES,285; STATE OF NE., CONTRACTUAL-PD, 630; SUPERIOR SIGNALS, INC,EQUIP MTNC,178.96; THE ABY MANUFACTURING GROUP, INC,UNIFORMS-PD,369; THE PEAVEY CORP,INVEST SUPPL-PD, 149.95; THE WESTERN SUGAR COOPERATIVE,EQUIP MAINT,324; THOMPSON NOELLE, BSN.TRVL., 95; TRAFFIC PARTS, INC,SIGNAL PARTS - PED LED 16",534; TRANS IOWA EQUIPMENT LLC, EQUIP MTNC, 16189.7; TYLER TECHNOLOGIES, INC, SOFTWARE MAINTENANCE 3/1/18 - 2/28/19,23862.05; UNION BANK & TRUST,RETIREMENT,35797.55; UNITED STATES WELDING,WELD. SUPP - ACETYLENE,107.96; US BANK,CHARGES FOR GAS & PARKING FOR UTILITY CONFERENCE,112.54; US BANK,SCHOOLS & CONF,2666.72; VANTAGEPOINT TRANSFER AGENTS-705437,ROTH IRA,250; VERIZON WIRELESS-LERT B, CELL PHONES,156.27; WELLS FARGO BANK, N.A.,FEES - 4TH QTR 2017 GENERAL PENSION PLAN, 1625.67; WEST NEBRASKA ARTS CENTER,FY 17-18 BUDGET REQUEST,8000; WESTERN COOPERATIVE COMPANY,EQUIP MAINT,20.04; WESTERN LIBRARY SYSTEM, CONT. SRVCS.,23; WESTERN PLAINS BUSINESS FORMS INC,DEPT SUP, 312.75; WYOMING FIRST AID & SAFETY SUPPLY, LLC,DEPT SUPPLIES,79.77; WYOMING WATER DEVELOPMENT OFF, PAWS FEASIBILITY STUDY,3390.32; YOURMEMBERSHIP.COM INC,JOB POSTING - FIRE CHIEF,539; REFUNDS: ZAC RADA, 28.15; MARTINO LUCIO, 21.99; STORY LLC, 13.78.

Council reviewed the December Financial Report; Mr. Johnson explained that there is a net change in cash between 2016 and 2017 due to capital expenditures and debt service expenditures for the chip seal project and the Broadway water main. The Broadway water main project was paid by cash reserves.

Mr. Johnson presented the bids for the new sanitation truck and body for the Environmental Services Department, which he is recommending be rejected because the bids exceed the budget authority of \$200,000.00 for this truck. The truck bids called for a side pick up for the roll-out containers, which is more expensive rather than a rear end loader. For budget purposes, the cost of the rear end loader was used. The bids exceeded the budgeted amount by \$28,186.00. Moved by Mayor Meininger, seconded by Council Member McCarthy, "to reject the bids for the new sanitation truck for Environmental Services," "YEAS", Colwell, Meininger, Gonzales and McCarthy, "NAYS", None. Absent: Shaver.

Mayor Meininger opened the public hearing at 6:05 p.m. to consider the Class CK and Class L Liquor License applications for Flyover Brewing Company, 1824 Broadway, Scottsbluff, NE. Andrea Margheim, Applicant, and Police Chief Kevin Spencer were sworn in to testify on the liquor license. Moved by Mayor Meininger, seconded by Council Member Colwell, "that the following exhibits, presented on behalf of the City Council, be entered into the record: 1) Flyover Brewing Company Class CK and Class L Liquor License applications; 2) City Council check list for section 53-132 cum supp 2016; 3) written statement of Police Chief Kevin Spencer dated February 2, 2018; 4) written statement of City Clerk dated January 30, 2018) written statement from the Development Services Department dated January 3, 2018; "YEAS", Meininger, Gonzales, Colwell, and McCarthy "NAYS" None. Absent: Shaver.

Ms. Margheim explained that Flyover Brewing Company will be a craft brewery business, and will be brewing their beer at the location downtown. All beer and brewing equipment will be on site. They will occasionally feature other specialty beers, wines and spirits. All products will be stored in a locking rail, locked cabinets and an overstock cabinet. All of their staff will take the TIPS training, and servers will check ID's of anyone appearing to be under the age of 40. If an employee serves to someone who is underage, they will be terminated and all staff will be re-trained.

They will also have a Cicerone Program for employees, in which they will be trained and knowledgeable about the variety of microbrews and craft beers being served. Ms. Margheim will oversee the limited inventory as well as a daytime manager. They plan to hire approximately 10-15 employees and will have some food service.

Chief Kevin Spencer explained that the Police Department conducts a very thorough investigation and background check to make sure everyone on the application is fit, willing and able to hold a liquor license. This application also includes a "Class L" license, which is only the second time the City has had this type of license, so it garners some special attention. The investigation found nothing in the background checks to disqualify the owners from obtaining a liquor license, by law. They have already obtained their Federal Permit, which is also required. Chief Spencer has looked at their plan, interviewed the owners, and stated they have a good process in place.

There were no comments from the public. Mayor Meininger closed the public hearing at 6:10 p.m. Moved by Council Member Colwell, seconded by Council Member Gonzales, "to forward a positive recommendation to the Nebraska Liquor Control Commission regarding the Class CK and Class L Liquor License Applications for Flyover Brewing Company, pursuant to Nebraska §53-132 (2)a, (2)b, (2)c, and (2)d," "YEAS", Meininger, Gonzales, McCarthy, and Colwell, "NAYS" None. Absent: Shaver.

RESOLUTION NO. 18-02-01

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SCOTTSBLUFF, NEBRASKA:

On February 5, 2018, the matter of the application of a Class CK and Class L liquor licenses for Flyover Brewing Company, 1824 Broadway, Scottsbluff, NE 69361 came on for consideration by the Council. The following exhibits were offered and received:

1. Exhibit 1 - Application of Class CK and Class L liquor licenses for Flyover Brewing Company, 1824 Broadway, Scottsbluff, NE 69361
Exhibit 2 - City Council Check List for Section 53-132 (Reissue 2016)
Exhibit 3 - Written statement of Police Chief dated February 2, 2018
Exhibit 4 - Written statement of City Clerk dated January 30, 2018
Exhibit 5 - Written statement of Development Services Director dated January 3, 2018
2. Witnesses were sworn and testimony was received in support of the application at the public hearing on this date from Andrea Margheim. Police Chief Kevin Spencer spoke on behalf of the City.
3. Upon consideration of the evidence and the criterion to be considered by the City Council pursuant to law, the City Council finds as follows:
 - a. Applicant has demonstrated a fitness, willingness, and ability to properly serve or sell liquor in conformance to the rules and regulations of the Nebraska Liquor Control Act.
 - b. Applicant has met its burden with regard to the check list provided by Section 53-132 R.R.S. (2016) and demonstrates a willingness and ability to properly serve or sell liquor in conformance to the rules and regulations of the Nebraska Liquor Control Act and its management and control appears to be sufficient to insure compliance with such rules and regulations.
4. By reason of the above, the Applicant has met the burden of proof and persuasion in producing evidence pertaining to the criterion prescribed in the Nebraska Statutes.

Based on the above findings, the City Council approves the application and recommends to the Nebraska Liquor Control Commission that a Retail Class CK liquor license and Class L liquor license be issued to Flyover Brewing, at the premises described in the application.

5. The City Clerk shall transmit a copy of this Resolution to the Commission.
6. Cost of publication: \$15.27.

Passed and approved this 5th day of February 2018.

Mayor

ATTEST:

City Clerk "seal"

Moved by Mayor Meininger, seconded by Council Member McCarthy, “to forward a positive recommendation naming Andrea Margheim as the Manager of Flyover Brewing Company Class CK and Class L Liquor Licenses” “YEAS”, Meininger, Gonzales, McCarthy, Colwell, “NAYS” None. Absent: Shaver.

Mayor Meininger opened the public hearing at 6:10 p.m. to consider the 2018 One and Six Year Street Improvement Plan. Mark Bohl, Public Works Director, explained that the first project would be 42nd Street from Avenue I to 5th Avenue. The bid letting will begin in early March, with a summer start date for construction. Staff has met with the neighboring property owners to inform them of the project details.

The next three projects will all be connected to the Kosman Division housing development which is South of 42nd Street. This project has been let, the developer will pay for the streets, then they will become city streets. We are also looking at summer construction for this project. Council Member Colwell asked about Avenue B and if it could be moved up on the list. Mr. Bohl responded that he would also like to get that street repair project completed soon. It needs a mill overlay and is desperately in need of repair. They will take care of catch basins and storm drains to help alleviate some of the flooding issues when they work on Avenue B. Timing will depend on funding and bonding capacity.

There were no comments from the public on the One and Six Year Street Improvement Plan. Mayor Meininger closed the public hearing at 6:20 p.m. The Resolution will be considered at the February 20, 2018 Council Meeting.

City Manager Johnson presented the Fire Training Facility Use Agreement which is required for the recent grant application that was submitted for a fire training simulator. Included in this agreement are other agencies that will use the facility for training purposes. Moved by Council member McCarthy, seconded by Council Member Colwell, “to approve the Fire Training Facility Use Agreement and authorize the Mayor to execute the agreement,” “YEAS”, Meininger, Gonzales, McCarthy, Colwell, “NAYS” None. Absent: Shaver.

Mr. Johnson presented the Certificate of Compliance for maintenance of Highway 26, and Maintenance Agreement No. 22 for maintenance of Highway 26 within the Scottsbluff city limits for 2018. Moved by Council Member Gonzales, seconded by Council Member McCarthy, “to authorize the Mayor to sign the Certificate of Compliance and Agreement Renewal regarding Maintenance Agreement No. 22,” “YEAS”, Meininger, Gonzales, McCarthy, Colwell, “NAYS” None. Absent: Shaver.

City Manager Johnson presented Supplemental No. 3 Agreement for engineering services for the Scottsbluff Valley Pathway North project. This is the pathway project, which needs some additional design work north of Highway 26; this is an additional \$20,355.89 added to the project, which is an 80/20 split with the state paying 80%, city paying 20%. Council Member Gonzales asked how the pathway would go through Northwood Park. Mr. Bohl commented that this would be a new ten foot path, and will follow the sidewalk on Avenue I then along 33rd Street. This is a supplemental agreement to take care of the design changes. Moved by Mayor Meininger, seconded by Council Member Colwell, “to approve the Professional Service Agreement between the City and M.C. Schaff & Associates for the Scottsbluff Valley Pathway north project and approve Resolution No. 18-02-02,” “YEAS”, Meininger, Gonzales, McCarthy, Colwell, “NAYS” None. Absent: Shaver.

RESOLUTION

PRELIMINARY ENGINEERING SERVICES AGREEMENT SUPPLEMENTAL AGREEMENT NO. 3 - B01231

CITY OF SCOTTSBLUFF
Resolution No. 18-02-02

Whereas: City of Scottsbluff and M.C. Schaff & Associates, Inc., have previously executed a Preliminary Engineering Services Agreement (B01231) for a transportation project for which the Local Public Agency (LPA) would like to obtain Federal funds;

Whereas: City of Scottsbluff understands that it must continue to strictly follow all Federal, State and local laws, rules, regulations, policies and guidelines applicable to the funding of this Federal-aid project; and

Whereas: City of Scottsbluff and M.C. Schaff & Associates, Inc. wish to enter into a preliminary engineering services supplemental agreement setting out modifications and/or additional duties and/or funding responsibilities for the Federal-aid project.

Be It Resolved: by the City Council of the City of Lincoln, Nebraska that:

Randy Meininger, Mayor of City of Scottsbluff is hereby authorized to sign the attached Preliminary Engineering Services Supplemental Agreement No. 3 between the City of Scottsbluff and M.C. Schaff & Associates, Inc.

NDOR Project Number: ENH-79(42)

NDOR Control Number: 51512

NDOR Project Description: Scottsbluff Valley Pathway North

Adopted this 5th day of February 2018 at Scottsbluff, Nebraska

Mayor

Attest: _____

City Clerk

“Seal”

Regarding LB801, Mr. Johnson explained that the letter of support is for a Panhandle Day Treatment facility for area youth, as there has been a rise with mental health issues in our school system. Chief Spencer explained that there is definitely a gap in these services as we don't have the services we used to have. Council Member Colwell asked if this would be a partnership with ESU 13 1; Chief Spencer responded that they would provide educational services and day treatment. He added that the Police Department does get in involved when there is a youth in crisis and in the past they have had youth who needed treatment services. Moved by Council Member Colwell, seconded by Council Member McCarthy, “to authorize the Mayor to sign a letter of support for LB 801 and a proposal for a Panhandle Day Treatment Center for area youth,” “YEAS”, Meininger, Gonzales, McCarthy, Colwell, “NAYS” None. Absent: Shaver.

City Manager Johnson explained that at a recent LB840 meeting, members expressed concerns regarding the CenturyLink internet connection for some major local businesses and recommended sending a letter from the Mayor asking CenturyLink to address these issues. These businesses had contacted CenturyLink and have not received a solution. Council Member Colwell asked to amend the letter, asking CenturyLink to explain what is causing their service problems. Council Member Gonzales commented that there are other providers in our community if these businesses want to seek other companies. Moved by Council Member Colwell, seconded by Council Member Gonzales, “to authorize the Mayor to sign a letter to CenturyLink regarding issues with local service, with the amendment to the letter asking CenturyLink to explain what is causing the problem resulting in unreliable service,” “YEAS”, Meininger, Gonzales, McCarthy, Colwell, “NAYS” None. Absent: Shaver.

Mr. Johnson explained that the Regional Housing Study was forwarded to the Planning Commission at their January 22, 2018 meeting; at which time, the Planning Commission approved the adoption of the Housing Study as an addendum to the Scottsbluff Comprehensive Plan. Mayor Meininger commented that the inclusion of the Housing Study will allow us to apply for more grant opportunities and State Funds related to the LB840 Workforce Housing. Moved by Mayor Meininger, seconded by Council Member Gonzales, “to adopt the Regional Housing Study and incorporate it into the City of Scottsbluff Comprehensive Plan,” “YEAS”, Meininger, Gonzales, McCarthy, Colwell, “NAYS” None. Absent: Shaver.

City Manager Johnson presented the one-year contract for landscaping at the Lied Scottsbluff Public Library with Anita’s Greenscaping. This contract was previously paid by the Library Foundation. If approved, it will be paid by the City of Scottsbluff General Fund because the building is a city owned building; the Foundation’s focus is books, etc. This will cover the special gardens around the library requiring specialized care. Moved by Mayor Meininger, seconded by Council Member McCarthy, “to approve the contract with Anita’s Greenscaping to maintain the landscape around the Lied Scottsbluff Public Library from March 2018 to November 2018, and authorize the Mayor to sign the contract,” “YEAS”, Meininger, Gonzales, McCarthy, Colwell, “NAYS” None. Absent: Shaver.

Mr. Johnson presented the Ordinance amending the requirements for Stormwater Management, post construction. He explained that everything in this Ordinance meets the requirements of the MS4 permit to comply with the National Pollutant Discharge Elimination System, by state statute. There are no additional fees or permits included in this Ordinance. There are many compliance issues with this permitting process. Mayor Meininger introduced the Ordinance which was read by title on first reading: **AN ORDINANCE FOR THE CITY OF SCOTTSBLUFF, NEBRASKA ADDING ARTICLE 4 TO CHAPTER 24 RELATED TO POST-CONSTRUCTION DESIGN STANDARDS FOR STORM WATER AND STORM WATER POLLUTION CONTROL, PROVIDING FOR PUBLICATION IN PAMPHLET FORM AND PROVIDING FOR AN EFFECTIVE DATE.**

City Manager Johnson explained that in November of 2016, the Cities of Scottsbluff and Gering approved an Interlocal Agreement to create a Regional Industrial Park. To solidify this partnership, the proposed Resolution will allocate up to \$1 million of LB840 Economic Development funds towards one or more qualifying businesses who purchase property in the Industrial Park. Mayor Meininger commented that this method seems to be a clean and fast way to market and get businesses in place in the Industrial Park. Mr. Johnson added that potential businesses would apply for LB840 funding, which would be reviewed by both cities LB840 Committees. This would streamline the process with advisory committees as businesses would only need to do one presentation. Gering will continue to own the land until parcels are sold. Moved by Council Member Gonzales, seconded by Council Member McCarthy, “to approve Resolution No. 18-02-03, regarding the City’s LB840 participation with the City of Gering Industrial Park development, “YEAS”, Meininger, Gonzales, McCarthy, Colwell, “NAYS” None. Absent: Shaver.

RESOLUTION NO. 18-02-03

WHEREAS, the City of Scottsbluff, Nebraska (“Scottsbluff”) and the City of Gering, Nebraska (“Gering”) support each other’s efforts in regard to the purchase and development of an industrial park by Gering (“Industrial Park”).

WHEREAS, Scottsbluff has publically declared its support of the development of an Industrial Park with Gering. As a gesture of continuing support and as an alternative to Scottsbluff contributing to the purchase price to acquire an undivided ownership interest in the real estate of the Industrial Park, Scottsbluff agrees to support the Industrial Park by allocating Economic Development Program Funds (“Funds”) for Qualified Businesses which purchase a parcel of real estate in the Industrial Park.

WHEREAS, Scottsbluff now declares its continuing support for the development of the Industrial Park and through this Resolution sets forth the contribution it agrees to make to develop the Industrial Park which will supersede and take the place of all prior motions and acts by Scottsbluff.

NOW, THEREFORE, the Mayor and the City Council of the City of Scottsbluff, by a majority vote, resolves the following:

1. As a sign of continuing support for the Industrial Park and as its contribution to the development of the Industrial Park, Scottsbluff now commits and allocates an amount of its Funds, up to \$1,000,000.00, to one or more Qualifying Businesses as defined in Scottsbluff's Economic Development Plan which purchases or proposes to purchase real estate in the Industrial Park.
2. A Qualifying Business which purchases or proposes to purchase all or a portion of the real estate located in the Industrial Park may apply for assistance from the Economic Development Program of Scottsbluff. It is intended that both, Gering and Scottsbluff, may hold joint meetings of their Citizen Advisory Committees to review and approve applications from a Qualifying Business. However, this would not preclude either City from acting solely in the event an application is received by one City. Scottsbluff will utilize its normal process and procedures to determine whether or not an applicant for Funds will be eligible as a Qualifying Business. Scottsbluff will utilize its Application Review Committee to review and determine the amount of grants and/or loans for assistance to those applicants. Review of the performance by the applicant shall be conducted independently by Scottsbluff through its Citizens Advisory Review Committee.
3. This action is being incorporated into a Resolution in order to send a copy to Gering memorializing the action taken and the Mayor of Scottsbluff is authorized by the City Council to sign this Resolution.

PASSED AND APPROVED this 5th day of February, 2018.

Mayor

Attest:

City Clerk

(Seal)

Under Council Reports, Council Member Gonzales reported that the PADD meeting is next Thursday; Mayor Meininger reported that the Senior Center meets next Tuesday.

Moved by Council Member Colwell, seconded by Council Member McCarthy, "to adjourn the meeting at 6:40 p.m.," "YEAS", Meininger, Gonzales, McCarthy, Colwell, "NAYS" None. Absent: Shaver.

Mayor

Attest:

City Clerk
"SEAL"

City of Scottsbluff, Nebraska

Tuesday, February 20, 2018

Regular Meeting

Item Consent2

Approve absence of Council Member Shaver from the February 5, 2018 Regular Meeting.

Staff Contact: City Council

City of Scottsbluff, Nebraska

Tuesday, February 20, 2018

Regular Meeting

Item Consent3

Council to approve the bids and specifications for the 42nd Street construction and authorize the City Clerk to advertise for bids to be received by 2:00 p.m., March 14, 2018.

Staff Contact: Nathan Johnson, City Manager

Advertisement for Bids
42nd Street Improvement Project, Hwy 71 to 5th Avenue

Owner: City of Scottsbluff
Address: 2525 Circle Drive, Scottsbluff, NE 69361

Sealed Bids for the 42nd Street Improvement Project, Hwy 71 to 5th Avenue, for the City of Scottsbluff, will be received by Cindy Dickinson, City Clerk at City Hall, 2525 Circle Drive, Scottsbluff, Nebraska until 11:00 A.M., (Local Time) March 14, 2018, and then, at said office, publicly opened and read aloud.

The project consists of the construction of approximately 26,000 square yard of 8-inch pavement, 6,000 linear feet of storm sewer, and 5,400 linear feet of 15-inch sanitary sewer main and related work. Work shall also include removal of existing pavement, placement of storm sewer and sanitary sewer, and replacement of the street including curb & gutter, sidewalks, driveways, and related work.

The Contract Documents may be examined at the following locations:
City of Scottsbluff
2525 Circle Drive
Scottsbluff, NE 69361

M.C. Schaff & Associates
818 South Beltline Highway East
Scottsbluff, NE 69361

Copies of the Contract Documents may be obtained at the office of M.C. Schaff & Associates located at 818 South Beltline Highway East, Scottsbluff, NE 69361 upon payment of \$50.00 for each set, none of which will be refunded.

/s/ Cindy Dickinson
City Clerk

Publish three times:
2/23/2018
3/2/2018
3/9/2018

City of Scottsbluff
Attn: Nathan Johnson, City Manager
2525 Circle Drive
Scottsbluff, NE 69361

February 16, 2018

RE: Pedestrian/Bicycle Access
42nd Street Improvements

Honorable Mayor and Council:

Thank you for the opportunity to work with the City of Scottsbluff on the 42nd Street improvement project slated for construction in 2018. The project will provide a much needed improvement to the City.

The 42nd Street corridor is a major arterial for not only today's economic growth but for future growth to the community. A significant effort was put into developing a street corridor that not only meets today's needs but the foreseeable needs in the future. Recognizing that alternate transportation modes including pedestrian and bicycles have become a very important part of our quality of life, a significant effort was put into providing a proposed project to meet our community's needs, but also fit within a very tight construction budget.

The first priority of the project is and should be to provide a safe and reliable route and meet the demands of a major arterial street. Based on current and future traffic loads, a three lane configuration consisting of an east bound, west bound and center turn lane is optimal. This corridor experiences a significant truck load to accommodate the needs of the areas industries demands and it also experiences a significant agricultural demand during harvest season. To accommodate these types of vehicles, lane widths of 12-feet are necessary to safely match the 35 mile per hour speed limit. These lane widths are not only established in the City of Scottsbluff development standards but also meet the requirements of the Nebraska Board of Classification and Standards. Narrower lane widths will not meet these requirements.

Although the 42nd Street corridor is not specifically listed as a dedicated "Bicycle" or "Pathway" route in the City of Scottsbluff master plan, this corridor is a favorite for use of both. Currently, there is curbside sidewalk on the south side of the street from 5th Avenue to Avenue B only. The proposed improvements will accommodate 5-foot curbside sidewalk on both sides of the street for the entire length of the project, 5th Avenue to Avenue I. We evaluated moving the sidewalk off of the curb, however, with right of way constraints, grading requirements and maintenance demands not only on the property owner but city staff during snow removal, it was determined that the proposed configuration best meets the needs of the City.

We are excited about the next phase of the Monument Valley Pathway. The new pathway which is designed to accommodate a large number of both pedestrians and bicycles will provide this project area with a specific corridor for such activities. The pathway will be accessible from Regional West Medical



Center, Avenue B as well as 5th Avenue through the existing trail system. We anticipate that the majority of usage currently on 42nd Street will transfer to the more accessible trail system once it is constructed.

We look forward to a successful construction phase and the completion of a much needed improvement to the City of Scottsbluff.

Regards,

FOR THE FIRM OF
M.C. SCHAFF & ASSOCIATES



David Schaff, P.E.

City of Scottsbluff, Nebraska
Tuesday, February 20, 2018
Regular Meeting

Item Claims1

Regular claims

Staff Contact: Liz Hilyard, Finance Director



Expense Approval Report

By Vendor Name

Post Dates 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
Vendor: 00393 - ACTION COMMUNICATIONS INC.					
Fund: 111 - GENERAL					
Pager	DEPARTMENT SUPPLIES				150.00
EQUIP MAINT-PD	EQUIPMENT MAINTENANCE				65.00
					Fund 111 - GENERAL Total:
					215.00
Fund: 225 - MUTUAL FIRE					
R1 radios	EQUIPMENT				7,366.70
					Fund 225 - MUTUAL FIRE Total:
					7,366.70
Fund: 621 - ENVIRONMENTAL SERVICES					
INTERNET SERVICE 2/1/18 - 2/...	DEPARTMENT SUPPLIES				27.50
					Fund 621 - ENVIRONMENTAL SERVICES Total:
					27.50
Fund: 631 - WASTEWATER					
INTERNET SERVICE 2/1/18 - 2/...	DEPARTMENT SUPPLIES				27.50
					Fund 631 - WASTEWATER Total:
					27.50
					Vendor 00393 - ACTION COMMUNICATIONS INC. Total:
					7,636.70
Vendor: 07593 - AIRPORT DEVELOPMENT,LLC					
Fund: 321 - TIF PROJECTS					
TIF - AIRPORT REDEV.	DEBT SVC (INT) - TIF				328.83
					Fund 321 - TIF PROJECTS Total:
					328.83
					Vendor 07593 - AIRPORT DEVELOPMENT,LLC Total:
					328.83
Vendor: 03711 - AMAZON.COM HEADQUARTERS					
Fund: 111 - GENERAL					
Misc.	DEPARTMENT SUPPLIES				595.81
Misc.	AUDIOVISUAL SUPPLIES				165.18
Misc.	BOOKS				198.36
Misc.	PROGRAMMING				19.99
					Fund 111 - GENERAL Total:
					979.34
					Vendor 03711 - AMAZON.COM HEADQUARTERS Total:
					979.34
Vendor: 06781 - ASSURITY LIFE INSURANCE CO					
Fund: 713 - CASH & INVESTMENT POOL					
LIFE INS	LIFE INS EE PAYABLE				32.95
					Fund 713 - CASH & INVESTMENT POOL Total:
					32.95
					Vendor 06781 - ASSURITY LIFE INSURANCE CO Total:
					32.95
Vendor: 04575 - AUTOZONE STORES, INC					
Fund: 111 - GENERAL					
DEPT SUPP	DEPARTMENT SUPPLIES				20.77
					Fund 111 - GENERAL Total:
					20.77
					Vendor 04575 - AUTOZONE STORES, INC Total:
					20.77
Vendor: 00295 - B & H INVESTMENTS, INC					
Fund: 111 - GENERAL					
BLDG MAINT-PD	BUILDING MAINTENANCE				10.75
BLDG MAINT-PD	BUILDING MAINTENANCE				10.75
Dep. sup.	DEPARTMENT SUPPLIES				50.00
					Fund 111 - GENERAL Total:
					71.50
					Vendor 00295 - B & H INVESTMENTS, INC Total:
					71.50

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
Vendor: 00271 - B&C STEEL CORPORATION					
Fund: 212 - TRANSPORTATION					
SUPP - SQ. TUBING	DEPARTMENT SUPPLIES				175.50
				Fund 212 - TRANSPORTATION Total:	175.50
				Vendor 00271 - B&C STEEL CORPORATION Total:	175.50
Vendor: 01176 - BEELINE SERVICE INC					
Fund: 212 - TRANSPORTATION					
FLARED PIPE	DEPARTMENT SUPPLIES				95.00
				Fund 212 - TRANSPORTATION Total:	95.00
				Vendor 01176 - BEELINE SERVICE INC Total:	95.00
Vendor: 00734 - BIRUTA D. WALTON					
Fund: 641 - WATER					
EQUIP MAINT	EQUIPMENT MAINTENANCE				739.80
				Fund 641 - WATER Total:	739.80
				Vendor 00734 - BIRUTA D. WALTON Total:	739.80
Vendor: 00405 - BLUFFS SANITARY SUPPLY INC.					
Fund: 111 - GENERAL					
JANIT SUPPL-PD	JANITORIAL SUPPLIES				26.77
JANIT SUPPL-PD	JANITORIAL SUPPLIES				26.76
JANIT SUPPL-PD	JANITORIAL SUPPLIES				54.39
JANIT SUPPL-PD	JANITORIAL SUPPLIES				54.40
DEPT SUPPL-PD	DEPARTMENT SUPPLIES				35.10
DEPT SUPPL-PD	DEPARTMENT SUPPLIES				35.10
				Fund 111 - GENERAL Total:	232.52
Fund: 631 - WASTEWATER					
DEPT SUP	DEPARTMENT SUPPLIES				105.64
DEPT SUP	DEPARTMENT SUPPLIES				62.62
				Fund 631 - WASTEWATER Total:	168.26
Fund: 641 - WATER					
DEPT SUP	DEPARTMENT SUPPLIES				105.65
DEPT SUP	DEPARTMENT SUPPLIES				62.63
				Fund 641 - WATER Total:	168.28
				Vendor 00405 - BLUFFS SANITARY SUPPLY INC. Total:	569.06
Vendor: 09873 - BODE JANA					
Fund: 111 - GENERAL					
CONFERENCE EXPENSE	SCHOOL & CONFERENCE				66.00
				Fund 111 - GENERAL Total:	66.00
				Vendor 09873 - BODE JANA Total:	66.00
Vendor: 09872 - BORDER STATES INDUSTRIES INC					
Fund: 111 - GENERAL					
BLDG MAINT	BUILDING MAINTENANCE				13.07
				Fund 111 - GENERAL Total:	13.07
				Vendor 09872 - BORDER STATES INDUSTRIES INC Total:	13.07
Vendor: 00735 - CAPITAL BUSINESS SYSTEMS INC.					
Fund: 111 - GENERAL					
CONTRACTUAL-PD	CONTRACTUAL SERVICES				68.19
Cont. srvc.	CONTRACTUAL SERVICES				248.91
EQUIP MAINT	EQUIPMENT MAINTENANCE				115.96
				Fund 111 - GENERAL Total:	433.06
				Vendor 00735 - CAPITAL BUSINESS SYSTEMS INC. Total:	433.06
Vendor: 00055 - CARR- TRUMBULL LUMBER CO, INC.					
Fund: 111 - GENERAL					
GROUND MAINT	GROUNDS MAINTENANCE				127.86

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
GROUND MAINT	GROUNDS MAINTENANCE				43.30
				Fund 111 - GENERAL Total:	171.16
				Vendor 00055 - CARR- TRUMBULL LUMBER CO, INC. Total:	171.16
Vendor: 07911 - CELLCO PARTNERSHIP					
Fund: 212 - TRANSPORTATION					
CELL PHONE FOR ON CALL	TELEPHONE				16.02
				Fund 212 - TRANSPORTATION Total:	16.02
Fund: 631 - WASTEWATER					
CELL PHONES	CELLULAR PHONE				80.23
				Fund 631 - WASTEWATER Total:	80.23
Fund: 641 - WATER					
CELL PHONES	CELLULAR PHONE				84.20
				Fund 641 - WATER Total:	84.20
				Vendor 07911 - CELLCO PARTNERSHIP Total:	180.45
Vendor: 09736 - CHILD SUPPORT					
Fund: 713 - CASH & INVESTMENT POOL					
CHILD SUPPORT	CHILD SUPPORT EE PAY				12.00
				Fund 713 - CASH & INVESTMENT POOL Total:	12.00
				Vendor 09736 - CHILD SUPPORT Total:	12.00
Vendor: 02396 - CITIBANK N.A.					
Fund: 111 - GENERAL					
DEPT SUPP	DEPARTMENT SUPPLIES				80.64
				Fund 111 - GENERAL Total:	80.64
				Vendor 02396 - CITIBANK N.A. Total:	80.64
Vendor: 05859 - CITIBANK, N.A.					
Fund: 111 - GENERAL					
EQUIP MAINT	EQUIPMENT MAINTENANCE				8.97
				Fund 111 - GENERAL Total:	8.97
				Vendor 05859 - CITIBANK, N.A. Total:	8.97
Vendor: 00484 - CITY OF GERING					
Fund: 621 - ENVIRONMENTAL SERVICES					
disposal fees	DISPOSAL FEES				41,375.96
				Fund 621 - ENVIRONMENTAL SERVICES Total:	41,375.96
				Vendor 00484 - CITY OF GERING Total:	41,375.96
Vendor: 00367 - CITY OF SCB					
Fund: 111 - GENERAL					
POSTAGE/SCHOOLS & CONF-PD	POSTAGE				16.59
POSTAGE/SCHOOLS & CONF-PD	SCHOOL & CONFERENCE				6.94
				Fund 111 - GENERAL Total:	23.53
				Vendor 00367 - CITY OF SCB Total:	23.53
Vendor: 00706 - COMPUTER CONNECTION INC					
Fund: 111 - GENERAL					
RENT-MACH PD	RENT-MACHINES				44.00
				Fund 111 - GENERAL Total:	44.00
				Vendor 00706 - COMPUTER CONNECTION INC Total:	44.00
Vendor: 02995 - CONSOLIDATED MANAGEMENT COMPANY					
Fund: 111 - GENERAL					
SCHOOLS & CONF-PD	SCHOOL & CONFERENCE				72.00
SCHOOLS & CONF-PD	SCHOOL & CONFERENCE				93.42
SCHOOLS & CONF-PD	SCHOOL & CONFERENCE				84.68
SCHOOLS & CONF-PD	SCHOOL & CONFERENCE				76.19
				Fund 111 - GENERAL Total:	326.29
				Vendor 02995 - CONSOLIDATED MANAGEMENT COMPANY Total:	326.29

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
Vendor: 00267 - CONTRACTORS MATERIALS INC.					
Fund: 111 - GENERAL					
VEH MAINT	VEHICLE MAINTENANCE				645.82
DEPT SUPP	DEPARTMENT SUPPLIES				16.66
					Fund 111 - GENERAL Total: 662.48
					Vendor 00267 - CONTRACTORS MATERIALS INC. Total: 662.48
Vendor: 06749 - CONTRYMAN ASSOCIATES, P.C.					
Fund: 111 - GENERAL					
AUDIT SERVICES	CONTRACTUAL SERVICES				2,860.00
AUDIT SERVICES	AUDIT				1,320.00
					Fund 111 - GENERAL Total: 4,180.00
Fund: 212 - TRANSPORTATION					
AUDIT SERVICES	AUDIT				1,540.00
					Fund 212 - TRANSPORTATION Total: 1,540.00
Fund: 311 - DEBT SERVICE					
AUDIT SERVICES	AUDIT				3,080.00
					Fund 311 - DEBT SERVICE Total: 3,080.00
Fund: 621 - ENVIRONMENTAL SERVICES					
AUDIT SERVICES	AUDIT				4,400.00
					Fund 621 - ENVIRONMENTAL SERVICES Total: 4,400.00
Fund: 631 - WASTEWATER					
AUDIT SERVICES	AUDIT				4,400.00
					Fund 631 - WASTEWATER Total: 4,400.00
Fund: 641 - WATER					
AUDIT SERVICES	AUDIT				4,400.00
					Fund 641 - WATER Total: 4,400.00
					Vendor 06749 - CONTRYMAN ASSOCIATES, P.C. Total: 22,000.00
Vendor: 09824 - CORE & MAIN LP					
Fund: 641 - WATER					
METERS	METERS				1,349.35
					Fund 641 - WATER Total: 1,349.35
					Vendor 09824 - CORE & MAIN LP Total: 1,349.35
Vendor: 05709 - CREDIT BUREAU OF COUNCIL BLUFFS					
Fund: 111 - GENERAL					
FEE - JANUARY 2018	CONSULTING SERVICES				50.00
					Fund 111 - GENERAL Total: 50.00
					Vendor 05709 - CREDIT BUREAU OF COUNCIL BLUFFS Total: 50.00
Vendor: 06564 - CREDIT MANAGEMENT SERVICES INC.					
Fund: 713 - CASH & INVESTMENT POOL					
WAGE ATTACHMENT	WAGE ATTACHMENT EE PAY				216.52
					Fund 713 - CASH & INVESTMENT POOL Total: 216.52
					Vendor 06564 - CREDIT MANAGEMENT SERVICES INC. Total: 216.52
Vendor: 07689 - CYNTHIA GREEN					
Fund: 111 - GENERAL					
Fire code review stamp	DEPARTMENT SUPPLIES				62.24
DEPT SUPP	DEPARTMENT SUPPLIES				66.99
Dep. sup.	DEPARTMENT SUPPLIES				136.00
					Fund 111 - GENERAL Total: 265.23
					Vendor 07689 - CYNTHIA GREEN Total: 265.23
Vendor: 09871 - DALMATIAN FIRE EQUIPMENT					
Fund: 225 - MUTUAL FIRE					
SCBA testing	CONTRACTUAL SERVICES				4,943.28
					Fund 225 - MUTUAL FIRE Total: 4,943.28
					Vendor 09871 - DALMATIAN FIRE EQUIPMENT Total: 4,943.28

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount	
Vendor: 09477 - ENVISIONWARE, INC						
Fund: 111 - GENERAL						
Cont. srvc.	CONTRACTUAL SERVICES				924.15	
					Fund 111 - GENERAL Total:	924.15
					Vendor 09477 - ENVISIONWARE, INC Total:	924.15
Vendor: 08195 - ETS DEVELOPMENT GROUP, LLC						
Fund: 111 - GENERAL						
CONTRACTUAL-PD	CONTRACTUAL SERVICES				6,041.00	
					Fund 111 - GENERAL Total:	6,041.00
					Vendor 08195 - ETS DEVELOPMENT GROUP, LLC Total:	6,041.00
Vendor: 02460 - FASTENAL COMPANY						
Fund: 212 - TRANSPORTATION						
SUPP - NUTS & BOLTS	DEPARTMENT SUPPLIES				15.50	
					Fund 212 - TRANSPORTATION Total:	15.50
					Vendor 02460 - FASTENAL COMPANY Total:	15.50
Vendor: 00548 - FEDERAL EXPRESS CORPORATION						
Fund: 111 - GENERAL						
POSTAGE-PD	POSTAGE				86.32	
POSTAGE-PD	POSTAGE				115.11	
					Fund 111 - GENERAL Total:	201.43
Fund: 641 - WATER						
POSTAGE	POSTAGE				51.58	
POSTAGE	POSTAGE				119.31	
					Fund 641 - WATER Total:	170.89
					Vendor 00548 - FEDERAL EXPRESS CORPORATION Total:	372.32
Vendor: 00794 - FLOYD'S TRUCK CENTER, INC						
Fund: 212 - TRANSPORTATION						
REPAIRS TO D. TRUCK	VEHICLE MAINTENANCE				494.76	
					Fund 212 - TRANSPORTATION Total:	494.76
Fund: 725 - CENTRAL GARAGE						
equip mtn	EQUIPMENT MAINTENANCE				7.96	
equip mtn	EQUIPMENT MAINTENANCE				35.47	
					Fund 725 - CENTRAL GARAGE Total:	43.43
					Vendor 00794 - FLOYD'S TRUCK CENTER, INC Total:	538.19
Vendor: 07904 - FREMONT MOTOR SCOTTSBLUFF, LLC						
Fund: 641 - WATER						
EQUIPMENT	EQUIPMENT				27,921.92	
					Fund 641 - WATER Total:	27,921.92
Fund: 725 - CENTRAL GARAGE						
equip mtn	EQUIPMENT MAINTENANCE				17.48	
					Fund 725 - CENTRAL GARAGE Total:	17.48
					Vendor 07904 - FREMONT MOTOR SCOTTSBLUFF, LLC Total:	27,939.40
Vendor: 09866 - FURNITURE LEISURE INC						
Fund: 223 - KENO						
KENO DEPT SUPP	DEPARTMENT SUPPLIES				4,997.40	
					Fund 223 - KENO Total:	4,997.40
					Vendor 09866 - FURNITURE LEISURE INC Total:	4,997.40
Vendor: 05600 - GALLS INC						
Fund: 111 - GENERAL						
UNIFORMS-PD	UNIFORMS & CLOTHING				164.97	
UNIFORMS-PD	UNIFORMS & CLOTHING				164.97	
UNIFORMS-PD	UNIFORMS & CLOTHING				572.13	
					Fund 111 - GENERAL Total:	902.07
					Vendor 05600 - GALLS INC Total:	902.07

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount	
Vendor: 00022 - GENERAL ELECTRIC CAPITAL CORPORATION						
Fund: 111 - GENERAL						
EQUIP MAINT	EQUIPMENT MAINTENANCE				53.28	
DEPT SUPP	DEPARTMENT SUPPLIES				56.64	
DEPT SUPP	DEPARTMENT SUPPLIES				29.88	
					Fund 111 - GENERAL Total:	139.80
Fund: 213 - CEMETERY						
DEPT SUPP	DEPARTMENT SUPPLIES				6.80	
					Fund 213 - CEMETERY Total:	6.80
Vendor 00022 - GENERAL ELECTRIC CAPITAL CORPORATION Total:					146.60	
Vendor: 00602 - GENERAL TRAFFIC CONTROLS, INC						
Fund: 212 - TRANSPORTATION						
TRAFFIC SIGNAL SUPP - REPL. B...	DEPARTMENT SUPPLIES				1,736.61	
					Fund 212 - TRANSPORTATION Total:	1,736.61
Vendor 00602 - GENERAL TRAFFIC CONTROLS, INC Total:					1,736.61	
Vendor: 09610 - GRAY TELEVISION GROUP INC						
Fund: 661 - STORMWATER						
CONTRACTUAL SVC	CONTRACTUAL SERVICES				695.00	
					Fund 661 - STORMWATER Total:	695.00
Vendor 09610 - GRAY TELEVISION GROUP INC Total:					695.00	
Vendor: 04299 - HD SUPPLY FACILITIES MAINTENANCE LTD						
Fund: 631 - WASTEWATER						
EQUIP MAINT	EQUIPMENT MAINTENANCE				46.05	
					Fund 631 - WASTEWATER Total:	46.05
Fund: 641 - WATER						
DEPT SUP	DEPARTMENT SUPPLIES				363.75	
DEPT SUP	DEPARTMENT SUPPLIES				2,709.05	
					Fund 641 - WATER Total:	3,072.80
Vendor 04299 - HD SUPPLY FACILITIES MAINTENANCE LTD Total:					3,118.85	
Vendor: 00299 - HULLINGER GLASS & LOCKS INC.						
Fund: 111 - GENERAL						
DEPT SUPP	DEPARTMENT SUPPLIES				3.75	
					Fund 111 - GENERAL Total:	3.75
Vendor 00299 - HULLINGER GLASS & LOCKS INC. Total:					3.75	
Vendor: 06423 - HYDROTEX PARTNERS, LTD						
Fund: 111 - GENERAL						
EQUIP MAINT	EQUIPMENT MAINTENANCE				380.62	
					Fund 111 - GENERAL Total:	380.62
Fund: 725 - CENTRAL GARAGE						
oil & antifreeze	OIL & ANTIFREEZE				337.23	
					Fund 725 - CENTRAL GARAGE Total:	337.23
Vendor 06423 - HYDROTEX PARTNERS, LTD Total:					717.85	
Vendor: 00525 - IDEAL LAUNDRY AND CLEANERS, INC.						
Fund: 111 - GENERAL						
UNIFORMS-PD	UNIFORMS & CLOTHING				119.00	
UNIFORMS-PD	UNIFORMS & CLOTHING				104.72	
UNIFORMS-PD	UNIFORMS & CLOTHING				104.72	
UNIFORMS-PD	UNIFORMS & CLOTHING				104.72	
Jan. sup.	JANITORIAL SUPPLIES				90.64	
DEPT SUPP	DEPARTMENT SUPPLIES				45.08	
					Fund 111 - GENERAL Total:	568.88
Fund: 212 - TRANSPORTATION						
SUPP - MATS, TOWELS, DEODO...	DEPARTMENT SUPPLIES				57.14	
SUPP - MATS, TOWELS	DEPARTMENT SUPPLIES				59.08	
					Fund 212 - TRANSPORTATION Total:	116.22

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
Fund: 621 - ENVIRONMENTAL SERVICES					
dept supplies	DEPARTMENT SUPPLIES				86.35
					Fund 621 - ENVIRONMENTAL SERVICES Total:
					86.35
Fund: 641 - WATER					
CONTRACTUAL SVC	CONTRACTUAL SERVICES				37.14
					Fund 641 - WATER Total:
					37.14
Fund: 725 - CENTRAL GARAGE					
Uniforms & clothing	DEPARTMENT SUPPLIES				27.38
Uniforms & clothing	UNIFORMS & CLOTHING				8.28
dept supplies	DEPARTMENT SUPPLIES				91.96
dept supplies	UNIFORMS & CLOTHING				8.28
					Fund 725 - CENTRAL GARAGE Total:
					135.90
					Vendor 00525 - IDEAL LAUNDRY AND CLEANERS, INC. Total:
					944.49
Vendor: 09291 - INGRAM LIBRARY SERVICES INC					
Fund: 111 - GENERAL					
Bks.	BOOKS				220.12
Bks.	BOOKS				1,379.16
Bks.	BOOKS				97.63
					Fund 111 - GENERAL Total:
					1,696.91
					Vendor 09291 - INGRAM LIBRARY SERVICES INC Total:
					1,696.91
Vendor: 08154 - INTERNAL REVENUE SERVICE					
Fund: 713 - CASH & INVESTMENT POOL					
WITHHOLDINGS	MEDICARE W/H EE PAYABLE				3,628.24
WITHHOLDINGS	MEDICARE W/H EE PAYABLE				3,628.24
WITHHOLDINGS	FICA W/H EE PAYABLE				13,615.17
WITHHOLDINGS	FICA W/H EE PAYABLE				13,615.17
WITHHOLDINGS	FED W/H EE PAYABLE				20,796.27
					Fund 713 - CASH & INVESTMENT POOL Total:
					55,283.09
					Vendor 08154 - INTERNAL REVENUE SERVICE Total:
					55,283.09
Vendor: 00534 - INT'L INST OF MUNC CLKs					
Fund: 111 - GENERAL					
ANNUAL MEMBERSHIP - C. BUR...	MEMBERSHIPS				100.00
					Fund 111 - GENERAL Total:
					100.00
					Vendor 00534 - INT'L INST OF MUNC CLKs Total:
					100.00
Vendor: 08525 - INTRALINKS, INC					
Fund: 111 - GENERAL					
SONICWALLS	DEPARTMENT SUPPLIES				2,853.81
CONTRACT SERVICES - JANUARY...	CONTRACTUAL SERVICES				1,931.25
CONTRACT SERVICES JAN. 2018 ...	CONTRACTUAL SERVICES				750.00
					Fund 111 - GENERAL Total:
					5,535.06
Fund: 212 - TRANSPORTATION					
SONICWALLS	DEPARTMENT SUPPLIES				713.45
CONTRACT SERVICES - JANUARY...	CONTRACTUAL SERVICES				337.50
					Fund 212 - TRANSPORTATION Total:
					1,050.95
Fund: 213 - CEMETERY					
SONICWALLS	DEPARTMENT SUPPLIES				713.45
CONTRACT SERVICES - JANUARY...	CONTRACTUAL SERVICES				131.25
					Fund 213 - CEMETERY Total:
					844.70
Fund: 218 - PUBLIC SAFETY					
CIP-PO-DATA SEC	EQUIPMENT				821.74
					Fund 218 - PUBLIC SAFETY Total:
					821.74
Fund: 621 - ENVIRONMENTAL SERVICES					
SONICWALLS	DEPARTMENT SUPPLIES				713.45

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
CONTRACT SERVICES - JANUARY...CONTRACTUAL SERVICES					131.25
				Fund 621 - ENVIRONMENTAL SERVICES Total:	844.70
				Vendor 08525 - INTRALINKS, INC Total:	9,097.15
Vendor: 05696 - INVENTIVE WIRELESS OF NE, LLC					
Fund: 111 - GENERAL					
CONTRACTUAL	CONTRACTUAL SERVICES				9.95
				Fund 111 - GENERAL Total:	9.95
				Vendor 05696 - INVENTIVE WIRELESS OF NE, LLC Total:	9.95
Vendor: 06131 - JOHN DEERE FINANCIAL					
Fund: 111 - GENERAL					
UNIFORMS	UNIFORMS & CLOTHING				159.98
BLDG MAINT	BUILDING MAINTENANCE				16.99
EQUIP MAINT	EQUIPMENT MAINTENANCE				24.98
DEPT SUPP	DEPARTMENT SUPPLIES				37.97
				Fund 111 - GENERAL Total:	239.92
				Vendor 06131 - JOHN DEERE FINANCIAL Total:	239.92
Vendor: 08067 - JOHN DEERE FINANCIAL					
Fund: 111 - GENERAL					
DEPT SUPP	DEPARTMENT SUPPLIES				14.99
EQUIP MAINT	EQUIPMENT MAINTENANCE				66.99
DEPT SUPP	DEPARTMENT SUPPLIES				51.92
				Fund 111 - GENERAL Total:	133.90
				Vendor 08067 - JOHN DEERE FINANCIAL Total:	133.90
Vendor: 09474 - JOHN DEERE FINANCIAL					
Fund: 111 - GENERAL					
EQUIP MAINT	EQUIPMENT MAINTENANCE				68.95
EQUIP MAINT	EQUIPMENT MAINTENANCE				701.15
EQUIP MAINT	EQUIPMENT MAINTENANCE				113.88
EQUIP MAINT	EQUIPMENT MAINTENANCE				422.31
equip maint	EQUIPMENT MAINTENANCE				117.80
EQUIP MAINT	EQUIPMENT MAINTENANCE				29.37
EQUIP MAINT	EQUIPMENT MAINTENANCE				106.28
EQUIP MAINT	EQUIPMENT MAINTENANCE				371.94
EQUIP MAINT	EQUIPMENT MAINTENANCE				40.05
EQUIP MAINT	EQUIPMENT MAINTENANCE				193.22
EQUIP MAINT	EQUIPMENT MAINTENANCE				12.19
EQUIP MAINT	EQUIPMENT MAINTENANCE				164.68
				Fund 111 - GENERAL Total:	2,341.82
Fund: 213 - CEMETERY					
DEPT SUPP	DEPARTMENT SUPPLIES				23.26
				Fund 213 - CEMETERY Total:	23.26
				Vendor 09474 - JOHN DEERE FINANCIAL Total:	2,365.08
Vendor: 09874 - KITE CAMI					
Fund: 111 - GENERAL					
CONFERENCE EXPENSE	SCHOOL & CONFERENCE				66.00
				Fund 111 - GENERAL Total:	66.00
				Vendor 09874 - KITE CAMI Total:	66.00
Vendor: 09747 - KNOW HOW LLC					
Fund: 111 - GENERAL					
VEH MAINT	VEHICLE MAINTENANCE				34.99
EQUIP MAINT	EQUIPMENT MAINTENANCE				210.37
EQUIP MAINT	EQUIPMENT MAINTENANCE				4.60
dept supp	DEPARTMENT SUPPLIES				43.11
EQUIP MAINT	EQUIPMENT MAINTENANCE				12.00
				Fund 111 - GENERAL Total:	305.07

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
Fund: 212 - TRANSPORTATION					
FUEL LINE HOSE FOR WELDER	EQUIPMENT MAINTENANCE				0.85
Fund 212 - TRANSPORTATION Total:					0.85
Fund: 213 - CEMETERY					
DEPT SUPP	DEPARTMENT SUPPLIES				13.33
EQUIP MAINT	EQUIPMENT MAINTENANCE				45.06
Fund 213 - CEMETERY Total:					58.39
Fund: 621 - ENVIRONMENTAL SERVICES					
dept supplies	DEPARTMENT SUPPLIES				9.60
equip mtnc	EQUIPMENT MAINTENANCE				20.20
vehicle mtnc	VEHICLE MAINTENANCE				107.53
vehicle mtnc	VEHICLE MAINTENANCE				53.64
Fund 621 - ENVIRONMENTAL SERVICES Total:					190.97
Fund: 631 - WASTEWATER					
EQUIP MAINT	EQUIPMENT MAINTENANCE				38.51
EQUIP MAINT	EQUIPMENT MAINTENANCE				144.24
Fund 631 - WASTEWATER Total:					182.75
Fund: 641 - WATER					
EQUIP MAINT	EQUIPMENT MAINTENANCE				108.29
VEH MAINT	VEHICLE MAINTENANCE				122.59
Fund 641 - WATER Total:					230.88
Fund: 725 - CENTRAL GARAGE					
equip mtnc	EQUIPMENT MAINTENANCE				100.63
equip mtnc	EQUIPMENT MAINTENANCE				20.39
equip mtnc	EQUIPMENT MAINTENANCE				10.62
equip mtnc	EQUIPMENT MAINTENANCE				136.72
equip mtnc	EQUIPMENT MAINTENANCE				52.02
equip mtnc	EQUIPMENT MAINTENANCE				20.39
equip mtnc	EQUIPMENT MAINTENANCE				12.74
equip mtnc	EQUIPMENT MAINTENANCE				12.22
dept supplies	DEPARTMENT SUPPLIES				10.30
equip mtnc	EQUIPMENT MAINTENANCE				168.29
dept supplies	DEPARTMENT SUPPLIES				3.06
dept supplies	DEPARTMENT SUPPLIES				4.76
equip mtnc	EQUIPMENT MAINTENANCE				16.38
equip mtnc	EQUIPMENT MAINTENANCE				13.43
equip mtnc	EQUIPMENT MAINTENANCE				11.70
dept supplies	DEPARTMENT SUPPLIES				13.48
equip mtnc	EQUIPMENT MAINTENANCE				31.96
equip mtnc	EQUIPMENT MAINTENANCE				26.45
equip mtnc	EQUIPMENT MAINTENANCE				15.30
equip mtnc	EQUIPMENT MAINTENANCE				3.46
equip mtnc	EQUIPMENT MAINTENANCE				33.62
equip mtnc	EQUIPMENT MAINTENANCE				27.60
equip mtnc	EQUIPMENT MAINTENANCE				4.36
equip mtnc	EQUIPMENT MAINTENANCE				19.70
equip mtnc	EQUIPMENT MAINTENANCE				19.70
equip mtnc	EQUIPMENT MAINTENANCE				19.61
equip mtnc	EQUIPMENT MAINTENANCE				19.45
equip mtnc	EQUIPMENT MAINTENANCE				10.98
equip mtnc	EQUIPMENT MAINTENANCE				19.45
equip mtnc	EQUIPMENT MAINTENANCE				19.70
equip mtnc	EQUIPMENT MAINTENANCE				15.21
equip mtnc	EQUIPMENT MAINTENANCE				21.98
equip mtnc	EQUIPMENT MAINTENANCE				19.70
equip mtnc	EQUIPMENT MAINTENANCE				20.98

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
equip mtnc	EQUIPMENT MAINTENANCE				-8.14
				Fund 725 - CENTRAL GARAGE Total:	948.20
				Vendor 09747 - KNOW HOW LLC Total:	1,917.11
Vendor: 04892 - LEAGUE ASSOCIATION OF RISK MANAGEMENT					
Fund: 641 - WATER					
VEHICLE INS - 2018 FORD PICK...	VEHICLE INSURANCE				363.68
				Fund 641 - WATER Total:	363.68
Vendor 04892 - LEAGUE ASSOCIATION OF RISK MANAGEMENT Total: 363.68					
Vendor: 09590 - LEXISNEXIS RISK DATA MANAGEMENT					
Fund: 111 - GENERAL					
CONSULTING-PD	CONSULTING SERVICES				100.00
				Fund 111 - GENERAL Total:	100.00
Vendor 09590 - LEXISNEXIS RISK DATA MANAGEMENT Total: 100.00					
Vendor: 00242 - M.C. SCHAFF & ASSOCIATES, INC					
Fund: 212 - TRANSPORTATION					
PROJ RM160389-00 42ND ST,A...	STREET PROJECTS				35,003.00
				Fund 212 - TRANSPORTATION Total:	35,003.00
Fund: 631 - WASTEWATER					
PROJ RM160389-00 42ND ST,A...	ENGINEERING/DESIGN				10,810.00
				Fund 631 - WASTEWATER Total:	10,810.00
Fund: 661 - STORMWATER					
PROJ RM160389-00 42ND ST,A...	ENGINEERING/DESIGN				5,662.00
				Fund 661 - STORMWATER Total:	5,662.00
Vendor 00242 - M.C. SCHAFF & ASSOCIATES, INC Total: 51,475.00					
Vendor: 08190 - MADISON NATIONAL LIFE					
Fund: 111 - GENERAL					
LIFE INS	DISABILITY INSURANCE				411.33
				Fund 111 - GENERAL Total:	411.33
Fund: 713 - CASH & INVESTMENT POOL					
LIFE INS	LIFE INS EE PAYABLE				11.84
LIFE INS	DIS INC INS EE PAYABLE				756.14
LIFE INS	LIFE INS ER PAYABLE				734.11
				Fund 713 - CASH & INVESTMENT POOL Total:	1,502.09
Vendor 08190 - MADISON NATIONAL LIFE Total: 1,913.42					
Vendor: 08317 - MATHESON TRI-GAS INC					
Fund: 111 - GENERAL					
DEPT SUPP	DEPARTMENT SUPPLIES				47.47
EQUIP MAINT	EQUIPMENT MAINTENANCE				5.90
				Fund 111 - GENERAL Total:	53.37
Fund: 641 - WATER					
RENT - MACHINES	RENT-MACHINES				49.99
				Fund 641 - WATER Total:	49.99
Vendor 08317 - MATHESON TRI-GAS INC Total: 103.36					
Vendor: 07588 - MATTHEW M. HUTT					
Fund: 111 - GENERAL					
CONTRACT SERVICES	CONTRACTUAL SERVICES				450.00
				Fund 111 - GENERAL Total:	450.00
Vendor 07588 - MATTHEW M. HUTT Total: 450.00					
Vendor: 07628 - MENARDS, INC					
Fund: 111 - GENERAL					
EQUIP MAINT	EQUIPMENT MAINTENANCE				32.52
DEPT SUPP	DEPARTMENT SUPPLIES				17.94
EQUIP MAINT	EQUIPMENT MAINTENANCE				19.80
GROUND MAINT	GROUNDS MAINTENANCE				135.48

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
EQUIP MAINT	EQUIPMENT MAINTENANCE				3.05
				Fund 111 - GENERAL Total:	208.79
Fund: 212 - TRANSPORTATION					
SUPP - SHELVING & BRACKETS ...	DEPARTMENT SUPPLIES				151.31
SUPP - BROOMS	DEPARTMENT SUPPLIES				39.98
				Fund 212 - TRANSPORTATION Total:	191.29
Fund: 621 - ENVIRONMENTAL SERVICES					
building repairs	BUILDING MAINTENANCE				76.63
				Fund 621 - ENVIRONMENTAL SERVICES Total:	76.63
Fund: 631 - WASTEWATER					
DEPT SUP	DEPARTMENT SUPPLIES				54.98
				Fund 631 - WASTEWATER Total:	54.98
Fund: 641 - WATER					
DEPT SUP	DEPARTMENT SUPPLIES				14.18
DEPT SUP	DEPARTMENT SUPPLIES				115.53
DEPT SUP	DEPARTMENT SUPPLIES				78.60
				Fund 641 - WATER Total:	208.31
				Vendor 07628 - MENARDS, INC Total:	740.00
Vendor: 00454 - MENDOZA, FRANK					
Fund: 621 - ENVIRONMENTAL SERVICES					
uniforms & clothing	UNIFORMS & CLOTHING				125.00
				Fund 621 - ENVIRONMENTAL SERVICES Total:	125.00
				Vendor 00454 - MENDOZA, FRANK Total:	125.00
Vendor: 00705 - MIDLANDS NEWSPAPERS, INC					
Fund: 111 - GENERAL					
LEGAL NOTICE	LEGAL PUBLICATIONS				15.27
LEGAL NOTICE	LEGAL PUBLICATIONS				14.89
LEGAL NOTICE	LEGAL PUBLICATIONS				19.09
Legal Publishing	LEGAL PUBLICATIONS				18.71
Legal Publishing	LEGAL PUBLICATIONS				739.11
Legal Publishing	LEGAL PUBLICATIONS				40.08
Legal Publishing	LEGAL PUBLICATIONS				28.36
Legal Publishing	LEGAL PUBLICATIONS				12.98
Legal Publishing	LEGAL PUBLICATIONS				-28.45
Legal Publishing	LEGAL PUBLICATIONS				-16.80
				Fund 111 - GENERAL Total:	843.24
Fund: 212 - TRANSPORTATION					
Legal Publishing	LEGAL PUBLICATIONS				41.53
				Fund 212 - TRANSPORTATION Total:	41.53
Fund: 224 - ECONOMIC DEVELOPMENT					
Legal Publishing	PUBLICATIONS				49.25
				Fund 224 - ECONOMIC DEVELOPMENT Total:	49.25
Fund: 621 - ENVIRONMENTAL SERVICES					
Legal Publishing	LEGAL PUBLICATIONS				46.21
				Fund 621 - ENVIRONMENTAL SERVICES Total:	46.21
				Vendor 00705 - MIDLANDS NEWSPAPERS, INC Total:	980.23
Vendor: 09852 - MILLENNIUM RESILIENT INTERNATIONAL INC					
Fund: 224 - ECONOMIC DEVELOPMENT					
LB840 FUNDING	ECONOMIC DEVELOPMENT				60,000.00
				Fund 224 - ECONOMIC DEVELOPMENT Total:	60,000.00
				Vendor 09852 - MILLENNIUM RESILIENT INTERNATIONAL INC Total:	60,000.00

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
Vendor: 02569 - MUNIMETRIX SYSTEMS CORP					
Fund: 111 - GENERAL					
IMAGESILO - JANUARY 2018	CONTRACTUAL SERVICES				39.99
				Fund 111 - GENERAL Total:	39.99
				Vendor 02569 - MUNIMETRIX SYSTEMS CORP Total:	39.99
Vendor: 08341 - NATIONAL PATENT ANALYTICAL SYSTEMS, INC					
Fund: 111 - GENERAL					
EQUIP MAINT-PD	EQUIPMENT MAINTENANCE				437.55
				Fund 111 - GENERAL Total:	437.55
				Vendor 08341 - NATIONAL PATENT ANALYTICAL SYSTEMS, INC Total:	437.55
Vendor: 04082 - NE CHILD SUPPORT PAYMENT CENTER					
Fund: 713 - CASH & INVESTMENT POOL					
NE CHILD SUPPORT PYBLE	CHILD SUPPORT EE PAY				1,841.18
				Fund 713 - CASH & INVESTMENT POOL Total:	1,841.18
				Vendor 04082 - NE CHILD SUPPORT PAYMENT CENTER Total:	1,841.18
Vendor: 00797 - NE DEPT OF REVENUE					
Fund: 111 - GENERAL					
SALE TAX	SALES TAX PAYABLE				471.54
				Fund 111 - GENERAL Total:	471.54
Fund: 641 - WATER					
SALE TAX	SALES TAX PAYABLE				13,295.81
SALE TAX	SALES TAX PAYABLE				7,365.29
				Fund 641 - WATER Total:	20,661.10
Fund: 661 - STORMWATER					
SALE TAX	SALES TAX PAYABLE				491.46
				Fund 661 - STORMWATER Total:	491.46
Fund: 713 - CASH & INVESTMENT POOL					
WITHHOLDINGS	STATE W/H EE PAYABLE				20,493.59
				Fund 713 - CASH & INVESTMENT POOL Total:	20,493.59
				Vendor 00797 - NE DEPT OF REVENUE Total:	42,117.69
Vendor: 04460 - NEBRASKA INTERACTIVE, LLC					
Fund: 111 - GENERAL					
JAN 2018 DRIVER RECORDS	CONSULTING SERVICES				9.00
				Fund 111 - GENERAL Total:	9.00
				Vendor 04460 - NEBRASKA INTERACTIVE, LLC Total:	9.00
Vendor: 09359 - NEBRASKA PRINTWORKS, LLC					
Fund: 641 - WATER					
CONTRACTUAL SVC	CONTRACTUAL SERVICES				232.01
CONTRACTUAL SVC	CONTRACTUAL SERVICES				749.75
				Fund 641 - WATER Total:	981.76
				Vendor 09359 - NEBRASKA PRINTWORKS, LLC Total:	981.76
Vendor: 00578 - NEBRASKA PUBLIC POWER DISTRICT					
Fund: 111 - GENERAL					
Electric	ELECTRICITY				495.16
Electric	ELECTRICITY				829.89
Electric	ELECTRICITY				28.16
Electric	ELECTRICITY				80.30
Electric	ELECTRICITY				829.90
Electric	ELECTRICITY				180.01
Electric	ELECTRICITY				2,789.52
Electric	ELECTRICITY				45.46
Electric	ELECTRICITY				2,917.40
Electric	ELECTRICITY				64.36
Electric	STREET LIGHTS				100.40
				Fund 111 - GENERAL Total:	8,360.56

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
Fund: 212 - TRANSPORTATION					
Electric	ELECTRICITY				789.97
Electric	ELECTRIC POWER				1,452.26
Electric	STREET LIGHTS				26,082.43
Fund 212 - TRANSPORTATION Total:					28,324.66
Fund: 213 - CEMETERY					
Electric	ELECTRICITY				702.48
Fund 213 - CEMETERY Total:					702.48
Fund: 216 - BUSINESS IMPROVEMENT					
Electric	STREET LIGHTS				85.42
Fund 216 - BUSINESS IMPROVEMENT Total:					85.42
Fund: 621 - ENVIRONMENTAL SERVICES					
Electric	ELECTRICITY				905.15
Fund 621 - ENVIRONMENTAL SERVICES Total:					905.15
Fund: 631 - WASTEWATER					
Electric	ELECTRICITY				1,997.27
Electric	ELECTRIC POWER				136.10
Fund 631 - WASTEWATER Total:					2,133.37
Fund: 641 - WATER					
Electric	ELECTRICITY				366.40
Electric	ELECTRIC POWER				629.84
Fund 641 - WATER Total:					996.24
Fund: 725 - CENTRAL GARAGE					
Electric	ELECTRICITY				218.64
Fund 725 - CENTRAL GARAGE Total:					218.64
Vendor 00578 - NEBRASKA PUBLIC POWER DISTRICT Total:					41,726.52
Vendor: 00722 - NEBRASKA SALT AND GRAIN CO					
Fund: 212 - TRANSPORTATION					
1 LOAD ICE SLICER	STREET REPAIR SUPPLIES				4,176.04
Fund 212 - TRANSPORTATION Total:					4,176.04
Vendor 00722 - NEBRASKA SALT AND GRAIN CO Total:					4,176.04
Vendor: 02022 - NEBRASKALAND MAGAZINE					
Fund: 111 - GENERAL					
Sbscrp. rnwl	SUBSCRIPTIONS				44.00
Fund 111 - GENERAL Total:					44.00
Vendor 02022 - NEBRASKALAND MAGAZINE Total:					44.00
Vendor: 04198 - NEBRASKALAND TIRE, INC					
Fund: 725 - CENTRAL GARAGE					
equip mtnc	EQUIPMENT MAINTENANCE				396.16
Fund 725 - CENTRAL GARAGE Total:					396.16
Vendor 04198 - NEBRASKALAND TIRE, INC Total:					396.16
Vendor: 09509 - NEMNICH AUTOMOTIVE					
Fund: 725 - CENTRAL GARAGE					
equip mtnc	EQUIPMENT MAINTENANCE				79.82
Fund 725 - CENTRAL GARAGE Total:					79.82
Vendor 09509 - NEMNICH AUTOMOTIVE Total:					79.82
Vendor: 09409 - NETWORKFLEET, INC					
Fund: 212 - TRANSPORTATION					
MONTHLY GPS SERVICE	DEPARTMENT SUPPLIES				18.95
Fund 212 - TRANSPORTATION Total:					18.95
Vendor 09409 - NETWORKFLEET, INC Total:					18.95

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
Vendor: 01757 - OCLC ONLINE COMPUTER LIBRARY CENTER, INC					
Fund: 111 - GENERAL					
Cont. srvc.	CONTRACTUAL SERVICES				351.32
					Fund 111 - GENERAL Total:
					351.32
Vendor 01757 - OCLC ONLINE COMPUTER LIBRARY CENTER, INC Total:					
351.32					
Vendor: 08840 - ONE CALL CONCEPTS, INC					
Fund: 212 - TRANSPORTATION					
CONTRACTUAL	CONTRACTUAL SERVICES				10.60
					Fund 212 - TRANSPORTATION Total:
					10.60
Fund: 631 - WASTEWATER					
CONTRACTUAL	CONTRACTUAL SERVICES				45.84
CONTRACTUAL	CONTRACTUAL SERVICES				10.60
					Fund 631 - WASTEWATER Total:
					56.44
Fund: 641 - WATER					
CONTRACTUAL	CONTRACTUAL SERVICES				45.84
CONTRACTUAL	CONTRACTUAL SERVICES				10.60
					Fund 641 - WATER Total:
					56.44
Vendor 08840 - ONE CALL CONCEPTS, INC Total:					
123.48					
Vendor: 00285 - OREGON TRAIL PLUMBING, HEATING & COOLING INC					
Fund: 111 - GENERAL					
BLDG MAINT	BUILDING MAINTENANCE				75.00
					Fund 111 - GENERAL Total:
					75.00
Vendor 00285 - OREGON TRAIL PLUMBING, HEATING & COOLING INC Total:					
75.00					
Vendor: 09876 - OWEN DEVELOPMENT, LLC					
Fund: 321 - TIF PROJECTS					
TIF - OWEN DEVELOPMENT	DEBT SVC (INT) - TIF				102.83
					Fund 321 - TIF PROJECTS Total:
					102.83
Vendor 09876 - OWEN DEVELOPMENT, LLC Total:					
102.83					
Vendor: 00815 - PANHANDLE AREA DEVELOPMENT DISTRICT					
Fund: 212 - TRANSPORTATION					
REGISTRATION FEE FOR PLAN &... SCHOOL & CONFERENCE					25.00
					Fund 212 - TRANSPORTATION Total:
					25.00
Vendor 00815 - PANHANDLE AREA DEVELOPMENT DISTRICT Total:					
25.00					
Vendor: 00550 - PANHANDLE COOPERATIVE ASSOCIATION					
Fund: 111 - GENERAL					
DEPT FUEL	GASOLINE				54.39
FUEL	GASOLINE				18.73
DEPT FUEL	GASOLINE				58.93
GASOLINE	GASOLINE				124.50
FUEL	GASOLINE				491.24
FUEL	OTHER FUEL				86.41
fuel	GASOLINE				98.40
GASOLINE-PD	GASOLINE				3,954.69
FUEL	GASOLINE				-32.42
					Fund 111 - GENERAL Total:
					4,854.87
Fund: 212 - TRANSPORTATION					
UNLEADED FUEL	GASOLINE				1,065.31
UNLEADED FUEL	OTHER FUEL				2,326.35
					Fund 212 - TRANSPORTATION Total:
					3,391.66
Fund: 621 - ENVIRONMENTAL SERVICES					
other fuel	GASOLINE				159.33
other fuel	OTHER FUEL				5,735.03
					Fund 621 - ENVIRONMENTAL SERVICES Total:
					5,894.36
Fund: 631 - WASTEWATER					
FUEL	GASOLINE				473.28

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
FUEL	OTHER FUEL				396.92
Fund: 641 - WATER					
FUEL	GASOLINE				1,032.33
Fund: 661 - STORMWATER					
FUEL	GASOLINE				29.74
Fund: 725 - CENTRAL GARAGE					
gasoline	GASOLINE				69.48
Vendor: 09875 - PARK & CEMETERY FOUNDATION					
Fund: 111 - GENERAL					
PUBLISHING	LEGAL PUBLICATIONS				61.67
Vendor: 01276 - PLATTE VALLEY BANK					
Fund: 321 - TIF PROJECTS					
TIF - FAIRFIELD INN REDEV	DEBT SVC (INT) - TIF				2,448.86
Vendor: 09807 - POLYDYNE INC					
Fund: 631 - WASTEWATER					
CHEMICALS	CHEMICALS				5,198.00
Vendor: 00272 - POSTMASTER					
Fund: 621 - ENVIRONMENTAL SERVICES					
Postage	POSTAGE				81.83
Postage	POSTAGE				130.23
Fund: 631 - WASTEWATER					
Postage	POSTAGE				81.83
Postage	POSTAGE				130.22
Fund: 641 - WATER					
Postage	POSTAGE				81.83
Postage	POSTAGE				130.22
Vendor: 00266 - QUILL CORPORATION					
Fund: 111 - GENERAL					
DEPT/JANIT SUPPL-PD	DEPARTMENT SUPPLIES				15.99
DEPT/JANIT SUPPL-PD	JANITORIAL SUPPLIES				33.99
INVEST SUPPL-PD	INVESTIGATIVE EXPENSES				147.03
INVEST SUPPL-PD	INVESTIGATIVE EXPENSES				71.94
JANIT SUPPL-PD	JANITORIAL SUPPLIES				-33.99

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
Vendor: 09583 - RECORDED BOOKS INC					
Fund: 111 - GENERAL					
Sbscrp. rnl.	SUBSCRIPTIONS				926.46
Sbscrp. rnl.	SUBSCRIPTIONS				590.86
					Fund 111 - GENERAL Total:
					1,517.32
					Vendor 09583 - RECORDED BOOKS INC Total:
					1,517.32
Vendor: 04089 - REGIONAL CARE INC					
Fund: 812 - HEALTH INSURANCE					
FLEX FUNDING	FLEXIBLE BENFT EXPENSES				196.00
CLAIMS	CLAIMS EXPENSE				9,880.64
FLEX FUNDING	FLEXIBLE BENFT EXPENSES				96.00
CLAIMS	CLAIMS EXPENSE				2,895.64
					Fund 812 - HEALTH INSURANCE Total:
					13,068.28
					Vendor 04089 - REGIONAL CARE INC Total:
					13,068.28
Vendor: 00364 - REGIONAL WEST MEDICAL CENTER					
Fund: 224 - ECONOMIC DEVELOPMENT					
LB840 2017 JOB CREDITS	ECONOMIC DEVELOPMENT				159,975.00
					Fund 224 - ECONOMIC DEVELOPMENT Total:
					159,975.00
					Vendor 00364 - REGIONAL WEST MEDICAL CENTER Total:
					159,975.00
Vendor: 09564 - ROCKSTEP SCOTTSBLUFF LLC					
Fund: 321 - TIF PROJECTS					
TIF - MONUMENT MALL REDEV	DEBT SVC (INT) - TIF				1,966.18
					Fund 321 - TIF PROJECTS Total:
					1,966.18
					Vendor 09564 - ROCKSTEP SCOTTSBLUFF LLC Total:
					1,966.18
Vendor: 00026 - S M E C					
Fund: 713 - CASH & INVESTMENT POOL					
EMPLOYEE DEDUCTION	SMEC EE PAYABLE				174.00
					Fund 713 - CASH & INVESTMENT POOL Total:
					174.00
					Vendor 00026 - S M E C Total:
					174.00
Vendor: 00257 - SANDBERG IMPLEMENT, INC					
Fund: 111 - GENERAL					
EQUIP MAINT	EQUIPMENT MAINTENANCE				49.83
EQUIP MAINT	EQUIPMENT MAINTENANCE				57.00
EQUIP MAINT	EQUIPMENT MAINTENANCE				144.18
EQUIP MAINT	EQUIPMENT MAINTENANCE				37.72
EQUIP MAINT	EQUIPMENT MAINTENANCE				3.48
EQUIP MAINT	EQUIPMENT MAINTENANCE				38.69
EQUIP MAINT	EQUIPMENT MAINTENANCE				125.74
					Fund 111 - GENERAL Total:
					456.64
Fund: 212 - TRANSPORTATION					
FUEL PUMP FOR WELDER	EQUIPMENT MAINTENANCE				28.00
					Fund 212 - TRANSPORTATION Total:
					28.00
					Vendor 00257 - SANDBERG IMPLEMENT, INC Total:
					484.64
Vendor: 00258 - SCB COUNTY TREASURER					
Fund: 641 - WATER					
EQUIPMENT	EQUIPMENT				10.00
EQUIPMENT	EQUIPMENT				1,959.54
					Fund 641 - WATER Total:
					1,969.54
					Vendor 00258 - SCB COUNTY TREASURER Total:
					1,969.54
Vendor: 02531 - SCB FIREFIGHTERS UNION LOCAL 1454					
Fund: 713 - CASH & INVESTMENT POOL					
FIRE EE DUES	FIRE UNION DUES EE PAY				225.00
					Fund 713 - CASH & INVESTMENT POOL Total:
					225.00
					Vendor 02531 - SCB FIREFIGHTERS UNION LOCAL 1454 Total:
					225.00

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
Vendor: 00852 - SCOTTS BLUFF COUNTY COURT					
Fund: 111 - GENERAL					
LEGAL FEES-PD	LEGAL FEES				136.00
					Fund 111 - GENERAL Total:
					<u>136.00</u>
					Vendor 00852 - SCOTTS BLUFF COUNTY COURT Total:
					<u>136.00</u>
Vendor: 00111 - SCOTTSBLUFF BODY & PAINT					
Fund: 111 - GENERAL					
TOW SERVICE-PD	CONTRACTUAL SERVICES				90.00
TOW SERVICE-PD	CONTRACTUAL SERVICES				90.00
TOW SERVICE-PD	CONTRACTUAL SERVICES				90.00
TOW SERVICE-PD	CONTRACTUAL SERVICES				90.00
TOW SERVICE-PD	CONTRACTUAL SERVICES				90.00
TOW SERVICE-PD	CONTRACTUAL SERVICES				75.00
TOW SERVICE-PD	CONTRACTUAL SERVICES				90.00
TOW SERVICE-PD	CONTRACTUAL SERVICES				90.00
TOW SERVICE-PD	CONTRACTUAL SERVICES				90.00
TOW SERVICE-PD	CONTRACTUAL SERVICES				90.00
TOW SERVICE-PD	CONTRACTUAL SERVICES				90.00
TOW SERVICE-PD	CONTRACTUAL SERVICES				90.00
TOW SERVICE-PD	CONTRACTUAL SERVICES				90.00
TOW SERVICE-PD	CONTRACTUAL SERVICES				90.00
TOW SERVICE-PD	CONTRACTUAL SERVICES				90.00
TOW SERVICE-PD	CONTRACTUAL SERVICES				90.00
TOW SERVICE-PD	CONTRACTUAL SERVICES				90.00
TOW SERVICE-PD	CONTRACTUAL SERVICES				90.00
Old R1 decal removal	EQUIPMENT MAINTENANCE				322.00
					Fund 111 - GENERAL Total:
					<u>1,537.00</u>
					Vendor 00111 - SCOTTSBLUFF BODY & PAINT Total:
					<u>1,537.00</u>
Vendor: 00273 - SCOTTSBLUFF POLICE OFFICERS ASSOCIATION					
Fund: 713 - CASH & INVESTMENT POOL					
POLICE EE DUES	POL UNION DUES EE PAY				552.00
					Fund 713 - CASH & INVESTMENT POOL Total:
					<u>552.00</u>
					Vendor 00273 - SCOTTSBLUFF POLICE OFFICERS ASSOCIATION Total:
					<u>552.00</u>
Vendor: 01271 - SCOTTSBLUFF SCREENPRINTING & EMBROIDERY, LLC					
Fund: 111 - GENERAL					
EMPLOYEE AWARDS-RECOGNIT...	DEPARTMENT SUPPLIES				31.00
EMPLOYEE AWARDS-RECOGNIT...	DEPARTMENT SUPPLIES				142.00
					Fund 111 - GENERAL Total:
					<u>173.00</u>
Fund: 621 - ENVIRONMENTAL SERVICES					
EMPLOYEE AWARDS-RECOGNIT...	DEPARTMENT SUPPLIES				59.50
					Fund 621 - ENVIRONMENTAL SERVICES Total:
					<u>59.50</u>
Fund: 631 - WASTEWATER					
EMPLOYEE AWARDS-RECOGNIT...	DEPARTMENT SUPPLIES				24.50
					Fund 631 - WASTEWATER Total:
					<u>24.50</u>
Fund: 641 - WATER					
EMPLOYEE AWARDS-RECOGNIT...	DEPARTMENT SUPPLIES				31.00
					Fund 641 - WATER Total:
					<u>31.00</u>
Fund: 725 - CENTRAL GARAGE					
EMPLOYEE AWARDS-RECOGNIT...	DEPARTMENT SUPPLIES				31.00
					Fund 725 - CENTRAL GARAGE Total:
					<u>31.00</u>
					Vendor 01271 - SCOTTSBLUFF SCREENPRINTING & EMBROIDERY, LLC Total:
					<u>319.00</u>
Vendor: 00108 - SCOTTSBLUFF WINSUPPLY COMPANY					
Fund: 111 - GENERAL					
GROUND MAINT	GROUNDS MAINTENANCE				40.40
					Fund 111 - GENERAL Total:
					<u>40.40</u>
					Vendor 00108 - SCOTTSBLUFF WINSUPPLY COMPANY Total:
					<u>40.40</u>

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
Vendor: 00759 - SCOTTSBLUFF/GERING CHAMBER OF COMMERCE					
Fund: 111 - GENERAL					
CHAMBER BUCKS - RECOGNITI...	MISCELLANEOUS				400.00
				Fund 111 - GENERAL Total:	400.00
			Vendor 00759 - SCOTTSBLUFF/GERING CHAMBER OF COMMERCE Total:		400.00
Vendor: 00021 - SIMMONS OLSEN LAW FIRM, P.C.					
Fund: 111 - GENERAL					
CONTRACTUAL-PD	CONTRACTUAL SERVICES				4,167.18
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES				6,264.61
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES				450.00
CONTRACTUAL SERVICES	LEGAL FEES				3,139.60
				Fund 111 - GENERAL Total:	14,021.39
Fund: 224 - ECONOMIC DEVELOPMENT					
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES				278.50
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES				243.00
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES				81.00
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES				870.00
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES				900.00
CONTRACTUAL SERVICES	CONTRACTUAL SERVICES				2,767.50
				Fund 224 - ECONOMIC DEVELOPMENT Total:	5,140.00
			Vendor 00021 - SIMMONS OLSEN LAW FIRM, P.C. Total:		19,161.39
Vendor: 09821 - STARR LEHL					
Fund: 224 - ECONOMIC DEVELOPMENT					
TRAVEL EXPENSE - IPPE TRADE ...	SCHOOL & CONFERENCE				559.14
				Fund 224 - ECONOMIC DEVELOPMENT Total:	559.14
			Vendor 09821 - STARR LEHL Total:		559.14
Vendor: 00428 - STATE FIRE MARSHALL					
Fund: 111 - GENERAL					
FF1 testing	CONTRACTUAL SERVICES				100.00
				Fund 111 - GENERAL Total:	100.00
			Vendor 00428 - STATE FIRE MARSHALL Total:		100.00
Vendor: 09870 - TEXAS STATE DISBURSEMENT UNIT					
Fund: 713 - CASH & INVESTMENT POOL					
CHILD SUPPORT	CHILD SUPPORT EE PAY				172.50
				Fund 713 - CASH & INVESTMENT POOL Total:	172.50
			Vendor 09870 - TEXAS STATE DISBURSEMENT UNIT Total:		172.50
Vendor: 07687 - THE CHICAGO LUMBER COMPANY OF OMAHA INC					
Fund: 621 - ENVIRONMENTAL SERVICES					
dept supplies	DEPARTMENT SUPPLIES				17.88
				Fund 621 - ENVIRONMENTAL SERVICES Total:	17.88
			Vendor 07687 - THE CHICAGO LUMBER COMPANY OF OMAHA INC Total:		17.88
Vendor: 01325 - THE PEAVEY CORP					
Fund: 111 - GENERAL					
INVEST SUPPL-PD	INVESTIGATIVE EXPENSES				205.25
				Fund 111 - GENERAL Total:	205.25
			Vendor 01325 - THE PEAVEY CORP Total:		205.25
Vendor: 08002 - TOYOTA MOTOR CREDIT CORPORATION					
Fund: 218 - PUBLIC SAFETY					
HIDTA-CAR LEASE	DEPARTMENT SUPPLIES				365.69
				Fund 218 - PUBLIC SAFETY Total:	365.69
			Vendor 08002 - TOYOTA MOTOR CREDIT CORPORATION Total:		365.69

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
Vendor: 07537 - TRANS IOWA EQUIPMENT LLC					
Fund: 631 - WASTEWATER					
EQUIP MAINT	EQUIPMENT MAINTENANCE				61.32
					Fund 631 - WASTEWATER Total:
					61.32
Fund: 725 - CENTRAL GARAGE					
equip mtnc	EQUIPMENT MAINTENANCE				318.75
					Fund 725 - CENTRAL GARAGE Total:
					318.75
					Vendor 07537 - TRANS IOWA EQUIPMENT LLC Total:
					380.07
Vendor: 01337 - TWIN CITY ROOFING & SHEETMETAL, INC					
Fund: 111 - GENERAL					
BLDG MAINT	BUILDING MAINTENANCE				186.40
					Fund 111 - GENERAL Total:
					186.40
					Vendor 01337 - TWIN CITY ROOFING & SHEETMETAL, INC Total:
					186.40
Vendor: 09865 - UNION BANK & TRUST					
Fund: 713 - CASH & INVESTMENT POOL					
RETIREMENT	REGULAR RETIRE EE PAY				7,889.19
RETIREMENT	REGULAR RETIRE EE PAY				7,681.19
RETIREMENT	DEFERRED COMP EE PAY				2,806.85
RETIREMENT	RETIRE FIRE EE PAYABLE				4,081.41
RETIREMENT	RETIRE FIRE EE PAYABLE				2,437.71
RETIREMENT	RETIRE POLICE EE PAY				4,900.82
RETIREMENT	RETIRE POLICE EE PAY				5,363.00
					Fund 713 - CASH & INVESTMENT POOL Total:
					35,160.17
					Vendor 09865 - UNION BANK & TRUST Total:
					35,160.17
Vendor: 09239 - UNIQUE MANAGEMENT SERVICES, INC					
Fund: 111 - GENERAL					
Cont. srvc.	CONTRACTUAL SERVICES				187.95
					Fund 111 - GENERAL Total:
					187.95
					Vendor 09239 - UNIQUE MANAGEMENT SERVICES, INC Total:
					187.95
Vendor: 08828 - US BANK					
Fund: 111 - GENERAL					
SCHOOL & CONF	SCHOOL & CONFERENCE				80.00
GFOA - CONF. REGISTRATION - ...	SCHOOL & CONFERENCE				860.00
GFOA CONF. EXPENSE - HILYARD	SCHOOL & CONFERENCE				25.00
TRAVEL - HEARTLAND EXPRESS...	SCHOOL & CONFERENCE				110.97
TRAVEL - HEARTLAND EXPRESS...	SCHOOL & CONFERENCE				254.00
TRAVEL - HEARTLAND EXPR. N....	SCHOOL & CONFERENCE				131.70
TRAVL EXPENSE - GFOA HILYAR...	SCHOOL & CONFERENCE				86.00
TRAVEL - GFOA CONF. BURBACH	SCHOOL & CONFERENCE				344.60
TRAVEL - GFOA CONF. HILYARD	SCHOOL & CONFERENCE				344.60
GFOA CONFERENCE - C. BURBA...	SCHOOL & CONFERENCE				505.00
REGISTRATION - MUN.CLERK IN...	SCHOOL & CONFERENCE				393.00
SHRM MEMBERSHIP - CAMI KITE	MEMBERSHIPS				209.00
					Fund 111 - GENERAL Total:
					3,343.87
Fund: 223 - KENO					
KENO	DEPARTMENT SUPPLIES				236.74
					Fund 223 - KENO Total:
					236.74
Fund: 224 - ECONOMIC DEVELOPMENT					
SCHOOL & CONF	SCHOOL & CONFERENCE				423.36
SCHOOL & CONF	SCHOOL & CONFERENCE				25.00
SCHOOL & CONF	SCHOOL & CONFERENCE				42.60
SCHOOL & CONF	SCHOOL & CONFERENCE				852.53
SCHOOL & CONF	SCHOOL & CONFERENCE				6.26
SCHOOL & CONF	SCHOOL & CONFERENCE				9.62
SCHOOL & CONF	SCHOOL & CONFERENCE				25.00

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
SCHOOL & CONF	SCHOOL & CONFERENCE				55.00
				Fund 224 - ECONOMIC DEVELOPMENT Total:	1,439.37
				Vendor 08828 - US BANK Total:	5,019.98
Vendor: 09614 - Vantagepoint Transfer Agents-705437					
Fund: 713 - CASH & INVESTMENT POOL					
ROTHIRA	DEFERRED COMP EE PAY				250.00
				Fund 713 - CASH & INVESTMENT POOL Total:	250.00
				Vendor 09614 - Vantagepoint Transfer Agents-705437 Total:	250.00
Vendor: 00213 - WESTERN COOPERATIVE COMPANY					
Fund: 111 - GENERAL					
DEPT SUPP	DEPARTMENT SUPPLIES				87.80
				Fund 111 - GENERAL Total:	87.80
Fund: 641 - WATER					
EQUIP MAINT	EQUIPMENT MAINTENANCE				47.40
				Fund 641 - WATER Total:	47.40
				Vendor 00213 - WESTERN COOPERATIVE COMPANY Total:	135.20
Vendor: 00335 - WESTERN NEBRASKA HUMAN RESOURCE MANAGEMENT					
Fund: 111 - GENERAL					
MEMBERSHIP DUES 2018 - JANA..MEMBERSHIPS					30.00
				Fund 111 - GENERAL Total:	30.00
				Vendor 00335 - WESTERN NEBRASKA HUMAN RESOURCE MANAGEMENT Total:	30.00
Vendor: 00344 - WESTERN PATHOLOGY CONSULTANTS, INC					
Fund: 111 - GENERAL					
JANUARY TESTING	CONTRACTUAL SERVICES				120.50
				Fund 111 - GENERAL Total:	120.50
				Vendor 00344 - WESTERN PATHOLOGY CONSULTANTS, INC Total:	120.50
Vendor: 09672 - WESTERN STATES BANK					
Fund: 321 - TIF PROJECTS					
TIF - REGANIS REDEV.	DEBT SVC (INT) - TIF				1,280.58
				Fund 321 - TIF PROJECTS Total:	1,280.58
				Vendor 09672 - WESTERN STATES BANK Total:	1,280.58
Vendor: 04430 - WESTERN TRAVEL TERMINAL, LLC					
Fund: 111 - GENERAL					
VEH MAINT-PD	VEHICLE MAINTENANCE				432.00
				Fund 111 - GENERAL Total:	432.00
Fund: 641 - WATER					
VEH MAINT	VEHICLE MAINTENANCE				26.00
				Fund 641 - WATER Total:	26.00
				Vendor 04430 - WESTERN TRAVEL TERMINAL, LLC Total:	458.00
Vendor: 07239 - WYOMING FIRST AID & SAFETY SUPPLY, LLC					
Fund: 212 - TRANSPORTATION					
FIRST AID KIT SUPPLIES	DEPARTMENT SUPPLIES				50.54
				Fund 212 - TRANSPORTATION Total:	50.54
Fund: 725 - CENTRAL GARAGE					
dept supplies	DEPARTMENT SUPPLIES				13.97
				Fund 725 - CENTRAL GARAGE Total:	13.97
				Vendor 07239 - WYOMING FIRST AID & SAFETY SUPPLY, LLC Total:	64.51
Vendor: 09750 - WYOMING WATER DEVELOPMENT OFF					
Fund: 641 - WATER					
PAWS FEASIBILITY STUDY	CONTRACTUAL SERVICES				7,656.83
				Fund 641 - WATER Total:	7,656.83
				Vendor 09750 - WYOMING WATER DEVELOPMENT OFF Total:	7,656.83

Expense Approval Report

Post Dates: 02/06/2018 - 02/20/2018

Description (Payable)	Account Name	(None)	(None)	(None)	Amount
Vendor: 02057 - YOUNG MEN'S CHRISTIAN ASSOCIATION OF SCOTTSBLUFF, NE					
Fund: 713 - CASH & INVESTMENT POOL					
YMCA	YMCA PAY EE				1,824.00
				Fund 713 - CASH & INVESTMENT POOL Total:	1,824.00
				Vendor 02057 - YOUNG MEN'S CHRISTIAN ASSOCIATION OF SCOTTSBLUFF, NE Total:	1,824.00
 Vendor: 03379 - ZM LUMBER INC					
Fund: 111 - GENERAL					
EQUIP MAINT	EQUIPMENT MAINTENANCE				6.27
GROUND MAINT	GROUNDS MAINTENANCE				18.00
				Fund 111 - GENERAL Total:	24.27
				Vendor 03379 - ZM LUMBER INC Total:	24.27
				Grand Total:	707,425.68

Report Summary

Fund Summary

Fund	Expense Amount	Payment Amount
111 - GENERAL	67,440.87	882.87
212 - TRANSPORTATION	76,502.68	0.00
213 - CEMETERY	1,635.63	0.00
216 - BUSINESS IMPROVEMENT	85.42	0.00
218 - PUBLIC SAFETY	1,187.43	0.00
223 - KENO	5,234.14	0.00
224 - ECONOMIC DEVELOPMENT	227,162.76	0.00
225 - MUTUAL FIRE	12,309.98	0.00
311 - DEBT SERVICE	3,080.00	0.00
321 - TIF PROJECTS	6,127.28	0.00
621 - ENVIRONMENTAL SERVICES	54,262.27	212.06
631 - WASTEWATER	24,325.65	212.05
641 - WATER	72,467.93	20,873.15
661 - STORMWATER	6,878.20	491.46
713 - CASH & INVESTMENT POOL	133,047.10	133,047.10
725 - CENTRAL GARAGE	2,610.06	0.00
812 - HEALTH INSURANCE	13,068.28	13,068.28
Grand Total:	707,425.68	168,786.97

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
111-21311	SALES TAX PAYABLE	471.54	471.54
111-51281-142	DISABILITY INSURANCE	411.33	411.33
111-52111-111	DEPARTMENT SUPPLIES	101.72	0.00
111-52111-112	DEPARTMENT SUPPLIES	66.99	0.00
111-52111-116	DEPARTMENT SUPPLIES	2,853.81	0.00
111-52111-121	DEPARTMENT SUPPLIES	29.88	0.00
111-52111-141	DEPARTMENT SUPPLIES	278.34	0.00
111-52111-142	DEPARTMENT SUPPLIES	193.09	0.00
111-52111-151	DEPARTMENT SUPPLIES	781.81	0.00
111-52111-171	DEPARTMENT SUPPLIES	423.02	0.00
111-52121-141	JANITORIAL SUPPLIES	81.16	0.00
111-52121-142	JANITORIAL SUPPLIES	81.16	0.00
111-52121-151	JANITORIAL SUPPLIES	90.64	0.00
111-52163-142	INVESTIGATIVE EXPENSES	424.22	0.00
111-52181-142	UNIFORMS & CLOTHING	1,335.23	0.00
111-52181-171	UNIFORMS & CLOTHING	159.98	0.00
111-52221-151	AUDIOVISUAL SUPPLIES	165.18	0.00
111-52222-151	BOOKS	1,895.27	0.00
111-52223-151	PROGRAMMING	19.99	0.00
111-52225-151	SUBSCRIPTIONS	1,561.32	0.00
111-52311-112	MEMBERSHIPS	239.00	0.00
111-52311-115	MEMBERSHIPS	100.00	0.00
111-52411-142	POSTAGE	218.02	0.00
111-52511-121	GASOLINE	113.32	0.00
111-52511-141	GASOLINE	98.40	0.00
111-52511-142	GASOLINE	3,954.69	0.00
111-52511-143	GASOLINE	124.50	0.00
111-52511-171	GASOLINE	477.55	0.00
111-52521-171	OTHER FUEL	86.41	0.00
111-52999-112	MISCELLANEOUS	400.00	0.00
111-53111-111	CONTRACTUAL SERVICES	2,860.00	0.00
111-53111-112	CONTRACTUAL SERVICES	570.50	0.00
111-53111-114	CONTRACTUAL SERVICES	6,714.61	0.00
111-53111-115	CONTRACTUAL SERVICES	39.99	0.00
111-53111-116	CONTRACTUAL SERVICES	2,681.25	0.00
111-53111-141	CONTRACTUAL SERVICES	100.00	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
111-53111-142	CONTRACTUAL SERVICES	11,491.37	0.00
111-53111-151	CONTRACTUAL SERVICES	1,712.33	0.00
111-53111-171	CONTRACTUAL SERVICES	9.95	0.00
111-53121-112	CONSULTING SERVICES	59.00	0.00
111-53121-142	CONSULTING SERVICES	100.00	0.00
111-53161-112	LEGAL PUBLICATIONS	18.71	0.00
111-53161-115	LEGAL PUBLICATIONS	739.11	0.00
111-53161-121	LEGAL PUBLICATIONS	40.08	0.00
111-53161-141	LEGAL PUBLICATIONS	28.36	0.00
111-53161-143	LEGAL PUBLICATIONS	49.25	0.00
111-53161-151	LEGAL PUBLICATIONS	12.98	0.00
111-53161-171	LEGAL PUBLICATIONS	33.22	0.00
111-53161-172	LEGAL PUBLICATIONS	-16.80	0.00
111-53211-142	LEGAL FEES	136.00	0.00
111-53211-171	LEGAL FEES	3,139.60	0.00
111-53311-121	AUDIT	1,320.00	0.00
111-53421-111	BUILDING MAINTENANCE	13.07	0.00
111-53421-141	BUILDING MAINTENANCE	10.75	0.00
111-53421-142	BUILDING MAINTENANCE	10.75	0.00
111-53421-171	BUILDING MAINTENANCE	203.39	0.00
111-53421-172	BUILDING MAINTENANCE	75.00	0.00
111-53441-111	EQUIPMENT MAINTENAN...	169.24	0.00
111-53441-121	EQUIPMENT MAINTENAN...	3.05	0.00
111-53441-141	EQUIPMENT MAINTENAN...	322.00	0.00
111-53441-142	EQUIPMENT MAINTENAN...	502.55	0.00
111-53441-171	EQUIPMENT MAINTENAN...	3,571.48	0.00
111-53451-142	VEHICLE MAINTENANCE	432.00	0.00
111-53451-171	VEHICLE MAINTENANCE	680.81	0.00
111-53471-171	GROUNDS MAINTENANCE	365.04	0.00
111-53511-111	ELECTRICITY	495.16	0.00
111-53511-141	ELECTRICITY	858.05	0.00
111-53511-142	ELECTRICITY	910.20	0.00
111-53511-143	ELECTRICITY	180.01	0.00
111-53511-151	ELECTRICITY	2,789.52	0.00
111-53511-171	ELECTRICITY	2,962.86	0.00
111-53511-172	ELECTRICITY	64.36	0.00
111-53551-171	STREET LIGHTS	100.40	0.00
111-53631-142	RENT-MACHINES	44.00	0.00
111-53711-111	SCHOOL & CONFERENCE	2,165.20	0.00
111-53711-112	SCHOOL & CONFERENCE	132.00	0.00
111-53711-114	SCHOOL & CONFERENCE	496.67	0.00
111-53711-115	SCHOOL & CONFERENCE	393.00	0.00
111-53711-142	SCHOOL & CONFERENCE	333.23	0.00
111-53711-171	SCHOOL & CONFERENCE	80.00	0.00
212-52111-212	DEPARTMENT SUPPLIES	3,113.06	0.00
212-52171-212	STREET REPAIR SUPPLIES	4,176.04	0.00
212-52511-212	GASOLINE	1,065.31	0.00
212-52521-212	OTHER FUEL	2,326.35	0.00
212-53111-212	CONTRACTUAL SERVICES	348.10	0.00
212-53161-212	LEGAL PUBLICATIONS	41.53	0.00
212-53311-212	AUDIT	1,540.00	0.00
212-53441-212	EQUIPMENT MAINTENAN...	28.85	0.00
212-53451-212	VEHICLE MAINTENANCE	494.76	0.00
212-53511-212	ELECTRICITY	789.97	0.00
212-53531-212	ELECTRIC POWER	1,452.26	0.00
212-53551-212	STREET LIGHTS	26,082.43	0.00
212-53561-212	TELEPHONE	16.02	0.00
212-53711-212	SCHOOL & CONFERENCE	25.00	0.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
212-54322-212	STREET PROJECTS	35,003.00	0.00
213-52111-213	DEPARTMENT SUPPLIES	756.84	0.00
213-53111-213	CONTRACTUAL SERVICES	131.25	0.00
213-53441-213	EQUIPMENT MAINTENAN...	45.06	0.00
213-53511-213	ELECTRICITY	702.48	0.00
216-53551-000	STREET LIGHTS	85.42	0.00
218-52111-142	DEPARTMENT SUPPLIES	365.69	0.00
218-54411-142	EQUIPMENT	821.74	0.00
223-52111-171	DEPARTMENT SUPPLIES	5,234.14	0.00
224-52211-114	PUBLICATIONS	49.25	0.00
224-53111-114	CONTRACTUAL SERVICES	5,140.00	0.00
224-53711-113	SCHOOL & CONFERENCE	1,998.51	0.00
224-59111-114	ECONOMIC DEVELOPME...	219,975.00	0.00
225-53111-000	CONTRACTUAL SERVICES	4,943.28	0.00
225-54411-141	EQUIPMENT	7,366.70	0.00
311-53311-111	AUDIT	3,080.00	0.00
321-57222-111	DEBT SVC (INT) - TIF	6,127.28	0.00
621-52111-621	DEPARTMENT SUPPLIES	914.28	0.00
621-52181-621	UNIFORMS & CLOTHING	125.00	0.00
621-52411-621	POSTAGE	212.06	212.06
621-52511-621	GASOLINE	159.33	0.00
621-52521-621	OTHER FUEL	5,735.03	0.00
621-53111-621	CONTRACTUAL SERVICES	131.25	0.00
621-53161-621	LEGAL PUBLICATIONS	46.21	0.00
621-53193-621	DISPOSAL FEES	41,375.96	0.00
621-53311-621	AUDIT	4,400.00	0.00
621-53421-621	BUILDING MAINTENANCE	76.63	0.00
621-53441-621	EQUIPMENT MAINTENAN...	20.20	0.00
621-53451-621	VEHICLE MAINTENANCE	161.17	0.00
621-53511-621	ELECTRICITY	905.15	0.00
631-52111-631	DEPARTMENT SUPPLIES	275.24	0.00
631-52411-631	POSTAGE	212.05	212.05
631-52511-631	GASOLINE	473.28	0.00
631-52521-631	OTHER FUEL	396.92	0.00
631-52611-631	CHEMICALS	5,198.00	0.00
631-53111-631	CONTRACTUAL SERVICES	56.44	0.00
631-53311-631	AUDIT	4,400.00	0.00
631-53441-631	EQUIPMENT MAINTENAN...	290.12	0.00
631-53511-631	ELECTRICITY	1,997.27	0.00
631-53531-631	ELECTRIC POWER	136.10	0.00
631-53571-631	CELLULAR PHONE	80.23	0.00
631-54212-631	ENGINEERING/DESIGN	10,810.00	0.00
641-21311	SALES TAX PAYABLE	20,661.10	20,661.10
641-52111-641	DEPARTMENT SUPPLIES	3,480.39	0.00
641-52116-641	METERS	1,349.35	0.00
641-52411-641	POSTAGE	382.94	212.05
641-52511-641	GASOLINE	1,032.33	0.00
641-53111-641	CONTRACTUAL SERVICES	8,732.17	0.00
641-53311-641	AUDIT	4,400.00	0.00
641-53441-641	EQUIPMENT MAINTENAN...	895.49	0.00
641-53451-641	VEHICLE MAINTENANCE	148.59	0.00
641-53511-641	ELECTRICITY	366.40	0.00
641-53531-641	ELECTRIC POWER	629.84	0.00
641-53571-641	CELLULAR PHONE	84.20	0.00
641-53631-641	RENT-MACHINES	49.99	0.00
641-53841-641	VEHICLE INSURANCE	363.68	0.00
641-54411-641	EQUIPMENT	29,891.46	0.00
661-21311	SALES TAX PAYABLE	491.46	491.46

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
661-52511-661	GASOLINE	29.74	0.00
661-53111-661	CONTRACTUAL SERVICES	695.00	0.00
661-54212-661	ENGINEERING/DESIGN	5,662.00	0.00
713-21512	MEDICARE W/H EE PAYAB...	7,256.48	7,256.48
713-21513	FICA W/H EE PAYABLE	27,230.34	27,230.34
713-21514	FED W/H EE PAYABLE	20,796.27	20,796.27
713-21515	STATE W/H EE PAYABLE	20,493.59	20,493.59
713-21517	POL UNION DUES EE PAY	552.00	552.00
713-21518	FIRE UNION DUES EE PAY	225.00	225.00
713-21523	LIFE INS EE PAYABLE	44.79	44.79
713-21524	SMEC EE PAYABLE	174.00	174.00
713-21527	WAGE ATTACHMENT EE ...	216.52	216.52
713-21528	REGULAR RETIRE EE PAY	15,570.38	15,570.38
713-21529	DEFERRED COMP EE PAY	3,056.85	3,056.85
713-21531	RETIRE FIRE EE PAYABLE	6,519.12	6,519.12
713-21533	RETIRE POLICE EE PAY	10,263.82	10,263.82
713-21534	DIS INC INS EE PAYABLE	756.14	756.14
713-21539	CHILD SUPPORT EE PAY	2,025.68	2,025.68
713-21540	YMCA PAY EE	1,824.00	1,824.00
713-21541	HSA EE PAYABLE	14,033.01	14,033.01
713-21723	LIFE INS ER PAYABLE	734.11	734.11
713-21741	HSA ER PAYABLE	1,275.00	1,275.00
725-52111-725	DEPARTMENT SUPPLIES	195.91	0.00
725-52181-725	UNIFORMS & CLOTHING	16.56	0.00
725-52511-725	GASOLINE	69.48	0.00
725-52531-725	OIL & ANTIFREEZE	337.23	0.00
725-53441-725	EQUIPMENT MAINTENAN...	1,772.24	0.00
725-53511-725	ELECTRICITY	218.64	0.00
812-53862-112	CLAIMS EXPENSE	12,776.28	12,776.28
812-53863-112	FLEXIBLE BENFT EXPENSES	292.00	292.00
	Grand Total:	707,425.68	168,786.97

Project Account Summary

Project Account Key	Expense Amount	Payment Amount
None	700,162.51	168,786.97
2117753511	45.46	0.00
21852111142	365.69	0.00
3121657222	328.83	0.00
3121757222	1,280.58	0.00
3121857222	2,448.86	0.00
3121957222	1,966.18	0.00
3122157222	102.83	0.00
6002052511	29.74	0.00
6002053111	695.00	0.00
	Grand Total:	707,425.68
		168,786.97

UTILITY REFUNDS 2-20-18

Account #	Status	Contact	Service Address	Refund Amount
010-5733-01	Inactive	COLONEL OF SCOTTSBLUFF	828 W 27TH ST SCOTTSBLUFF NE 6936	176.98
055-0837-03	Inactive	ARMANDO CUELLAR	1727 7TH AVE SCOTTSBLUFF NE 69361	8.75
Total				\$185.73
2				

City of Scottsbluff, Nebraska

Tuesday, February 20, 2018

Regular Meeting

Item Finance1

Council to receive the 2017 Annual Audit Report from Contryman and Associates.

Staff Contact: Liz Hilyard, Finance Director



CONTRYMAN ASSOCIATES, P.C.

Certified Public Accountants

505 North Diars Ave
P.O. Box 700
Grand Island NE 68802
308-382-5720
Fax: 308-382-5945

201 Foundation Place
P.O. Box 2026
Hastings NE 68902
402-463-6711
Fax: 402-463-6713

315 West 60th, Suite 500
P.O. Box 1746
Kearney NE 68848
308-237-5930
Fax: 308-234-4410

707 East Pacific
P.O. Drawer H
Lexington NE 68850
308-324-2368
Fax: 308-324-2360

1001 West 27th Street
P.O. Box 2246
Scottsbluff NE 69363
308-635-7705
Fax: 308-635-0599

1415 16th Street, Suite 201
P.O. Box 191
Central City NE 68826
308-946-3870
Fax: 308-382-5945

826 G Street
Geneva, NE 68361
402-759-3002
Fax: 402-759-4342

February 14, 2018

To the Honorable Mayor, City Council
And City Manager
Scottsbluff, Nebraska

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Scottsbluff, Nebraska as of and for the year ended September 30, 2017, and have issued our report thereon dated February 14, 2018. Professional standards require that we provide you with the following information relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated November 17, 2017, our responsibility as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are fairly presented, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of Scottsbluff, solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm has complied with all relevant ethical requirements regarding independence.

www.capc.com

Members: American Institute of Certified Public Accountants - CPAmerica International

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Scottsbluff are described in Note 1 to the financial statements. There has been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2017. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. The City of Scottsbluff does not have estimates that are considered to be particularly sensitive to their financial statements.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. There are no sensitive disclosures affecting the financial statements.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached Passed Journal Entry schedule summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached schedule summarizes material misstatements that we identified as a result of our audit procedures and corrected by management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of Scottsbluff's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated February 14, 2018.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no such consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City of Scottsbluff, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operation plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as City of Scottsbluff, Nebraska's auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing City of Scottsbluff's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the use of the Mayor, City Council, and management of City of Scottsbluff and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Courtneyman Associates PC
Certified Public Accountants
Scottsbluff, Nebraska



February 14, 2018

Contryman Associates, P. C.
505 N Diers Ave
PO Box 700
Grand Island, NE 68803

This representation letter is provided in connection with your audit of the financial statements of the City of Scottsbluff as of September 30, 2017 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements present fairly, in all material respects, the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the various opinion units of the City of Scottsbluff in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated November 17, 2017, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.

- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed as required.
- The effects of uncorrected misstatements summarized in the attached Passed Journal Entries Report and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
- We have reviewed and approved the attached adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP if any.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues or general revenues.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported, if any.
- Deposit and investment risks have been properly and fully disclosed.

- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With respect to the required supplementary information accompanying the financial statements:
 - We acknowledge our responsibility for the preparation of the required supplementary information in accordance with U. S. GAAP (MDA) and the cash basis of accounting for the budgetary comparison schedule.
 - We believe the required supplementary information, including its form and content, is measured and fairly presented on the basis of accounting indicated above.
 - The methods of measurement or presentation have not changed from those used in the prior year.
 - When the required supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditors' report thereon.


Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors, regulators, or others.

- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- We have a process to track the status of audit findings and recommendations.
- We have identified for you all previous audits, attestations engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- City of Scottsbluff, Nebraska has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the City of Scottsbluff is contingently liable, (if any).
- If applicable, we have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.

- Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
- City of Scottsbluff, Nebraska has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Signed:  (Nathan Johnson)
Title: City Manager

Signed: 
Title: Director of Finance

Client: 04890 - City of Scottsbluff
 Engagement: 04890 - City of Scottsbluff
 Period Ending: 03/30/2017
 Trial Balance: 3000 - TB Database
 Workpaper: 3780 - GASB adjusting entries

Account	Description	W/P Ref	Debit	Credit
GASB 34 Entries				
GASB 34 Entries JE # 1				
Adjust for correction Lz made to loan balance for Fuslon Ranch				
2-224-10111	NOTES RECEIVABLE		143,889.00	
2-224-21814	DEFERRED REVENUE			143,889.00
Total			<u>143,889.00</u>	<u>143,889.00</u>
GASB 34 Entries JE # 4				
Reverse entry to record capitalized paving districts, this needs corrected. Post correct entry.				
2-212-18511	INFRASTRUCTURE	4226	1,059,011.00	
2-212-48901	TRANSFER FROM OTHER FUNDS		1,059,011.00	
2-212-18511	INFRASTRUCTURE			1,059,011.00
2-212-01114	CLOSING BALANCE			1,002,924.00
2-212-54322	STREET PROJECTS			56,087.00
Total			<u>2,118,022.00</u>	<u>2,118,022.00</u>
Total GASB 34 Entries			<u>2,261,911.00</u>	<u>2,261,911.00</u>
Total All Journal Entries			<u>2,261,911.00</u>	<u>2,261,911.00</u>

Client: 04860 - City of Scottsbluff
 Engagement: 04860 - City of Scottsbluff
 Period Ending: 9/30/2017
 Trial Balance: 3000 - TB Database
 Workpaper: 3760 - Passed Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
Proposed Journal Entries				
Proposed Journal Entries JE # 2				
Reclassification of accts receivable for soccer field lease receivable. See w/p 4210 - Expectations & Results tab for add'l information.				
2-224-11012	EQUITY IN CASH/INV POOL	4210	10,713.00	
2-224-11214	ACCOUNTS RECEIVABLE			10,713.00
Total			10,713.00	10,713.00
Proposed Journal Entries JE # 3				
Homeland Security Assets - see note at w/p 3116				
1-111-15411	VEHICLES & EQUIPMENT	0116	181,884.00	
1-111-31114	CLOSING BALANCE			181,884.00
Total			181,884.00	181,884.00
Total Proposed Journal Entries			102,077.00	182,077.00
Total All Journal Entries			182,077.00	182,077.00

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

FINANCIAL STATEMENTS
And
INDEPENDENT AUDITOR'S REPORT

September 30, 2017

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

TABLE OF CONTENTS

	<u>Page Number</u>
Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-11
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	12
Statement of Activities	13-14
Fund Financial Statements:	
Balance Sheet - Governmental Funds	15-16
Reconciliation of Total Governmental Fund Balance to the Statement of Net Position	17
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	18-19
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities	20
Statement of Net Position - Proprietary Funds	21-22
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds	23-24
Statement of Cash Flows - Proprietary Funds	25-26
Statement of Fiduciary Net Position - Fiduciary Funds	27
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	28
Notes to the Financial Statements	29-41
Required Supplementary Information:	
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - General Fund	43
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - Transportation Fund	44
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - Economic Development Fund	45

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

TABLE OF CONTENTS (CONTINUED)

	<u>Page Number</u>
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - Debt Service Fund	46
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - Special Projects Fund	47
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budget Basis) - Leasing Corporation Fund	48
Notes to the Budget and Budgetary Comparison Schedules	49
Other Supplementary Information:	
Combining Balance Sheet - Nonmajor Governmental Funds	51-52
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	53-54
Combining Statement of Net Position - Internal Service Funds	55
Combining Statement of Revenues, Expenses and Changes in Net Position - Internal Service Funds	56
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	57-58



CONTRYMAN ASSOCIATES, P.C.

Certified Public Accountants

505 North Diers Ave P.O. Box 700 Grand Island NE 68802 308-382-5720 Fax: 308-382-5945	201 Foundation Place P.O. Box 2026 Hastings NE 68902 402-463-6711 Fax: 402-463-6713	315 West 60 th , Suite 500 P.O. Box 1746 Kearney NE 68848 308-237-5930 Fax: 308-234-4410	707 East Pacific P.O. Drawer H Lexington NE 68850 308-324-2368 Fax: 308-324-2360	1001 West 27 th Street P.O. Box 2246 Scottsbluff NE 69363 308-635-7705 Fax: 308-635-0599	1415 16 th Street, Suite 201 P.O. Box 191 Central City NE 68826 308-946-3870 Fax: 308-382-5945	826 G Street Geneva, NE 68361 402-759-3002 Fax: 402-759-4342
---	---	---	--	---	---	---

Independent Auditors' Report

To the Honorable Mayor, City Council,
And City Manager
City of Scottsbluff
Scottsbluff, Nebraska

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Scottsbluff, Nebraska, as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The City of Scottsbluff's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the

www.capc.com

Members: American Institute of Certified Public Accountants - CPAmerica International

appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Scottsbluff, Nebraska as of September 30, 2017, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, on pages 4-11 and 43-49, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

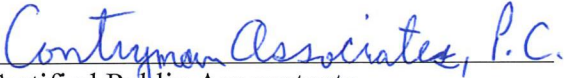
Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Scottsbluff's basic financial statements. The Other Supplementary Information as listed in the table of contents as pages 51-56 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Other Supplementary Information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Other Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2018 on our consideration of City of Scottsbluff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Scottsbluff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Scottsbluff's internal control over financial reporting and compliance.


Certified Public Accountants
Scottsbluff, Nebraska

February 14, 2018

CITY OF SCOTTSBUFF
Scottsbluff, Nebraska

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

September 30, 2017

The management of the City of Scottsbluff, Nebraska (the City) offers readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2017. Please consider this discussion in conjunction with the additional information provided in the transactions, events and conditions reflected in the City's financial statements (beginning on page 12).

FINANCIAL HIGHLIGHTS

- The assets of the City exceeded its liabilities at September 30, 2017, by \$77,445,757 (net position). Of this amount, \$22,436,058 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- As of September 30, 2017, the City's governmental funds reported combined ending fund balances of \$18,487,391. This is a decrease of \$339,343 in comparison with the prior year. This decrease was attributable to the payoff of outstanding debt during the year ended September 30, 2017.
- As of September 30, 2017, unassigned fund balance for governmental funds was \$5,307,120, or 63% of total general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the year ended September 30, 2017. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general administrative services, public safety, streets and highways, health, planning and zoning, parks and recreation, libraries, and self-insurance. The business-type activities of the City include sanitation, wastewater, water, stormwater, electric utilities, and geographic information systems.

The government-wide financial statements can be found on pages 12-14 of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) – (CONTINUED)

September 30, 2017

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and government-wide activities.

The City maintains sixteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General fund, the Transportation fund, the Economic Development fund, the Debt Service fund, the Special Projects fund, and the Leasing Corporation fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of the nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The basic governmental fund financial statements can be found on pages 15-20 of this report.

Proprietary funds - The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its sanitation, wastewater, water, stormwater, and electric systems. Internal service funds are used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its self-funding unemployment and health insurance and geographic information and central garage services. Because the self-funding services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. The geographic information and central garage services are shown as a business-type function and have been included within the business-type activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for all of the enterprise funds. Internal service funds are also combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for these funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 21-26 of this report.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) – (CONTINUED)

September 30, 2017

Fiduciary funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The fiduciary fund financial statements can be found on pages 27-28 of this report.

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 29-41 of this report.

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's budget. The City adopts an annual appropriated budget for its general fund and all other governmental funds. A budgetary comparison statement has been provided for the General, Transportation, Economic Development, Debt, Special Projects, and Leasing Corporation major funds to demonstrate compliance with this budget.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$77,445,757 at September 30, 2017.

By far the largest portion of the City's net position (62 percent) reflects its investment in capital assets (e.g., land, buildings, improvements, utility plant, infrastructure, and machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Scottsbluff
Condensed Statement of Net Position
September 30, 2017 and 2016

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$ 25,250,034	\$ 23,609,985	\$ 9,803,294	\$ 8,866,148	\$ 35,053,328	\$ 32,476,133
Capital assets	31,353,618	30,954,758	22,301,027	22,646,970	53,654,645	53,601,728
Other noncurrent assets	-	-	377,649	297,894	377,649	297,894
Total assets	56,603,652	54,564,743	32,481,970	31,811,012	89,085,622	86,375,755
Current liabilities	2,726,784	3,304,352	1,209,407	1,141,425	3,936,191	4,445,777
Long-term liabilities outstanding	3,906,965	5,368,155	1,403,238	1,996,824	5,310,203	7,364,979
Total liabilities	6,633,749	8,672,507	2,612,645	3,138,249	9,246,394	11,810,756
Deferred inflow of resources	2,135,628	756,581	257,843	255,094	2,393,471	1,011,675
Net assets						
Net investment in capital assets	25,841,036	26,019,758	20,416,411	20,177,203	46,257,447	46,196,961
Restricted	8,374,603	7,516,023	377,649	297,894	8,752,252	7,813,917
Unrestricted	13,618,636	11,599,874	8,817,422	7,942,572	22,436,058	19,542,446
Total net position	\$ 47,834,275	\$ 45,135,655	\$ 29,611,482	\$ 28,417,669	\$ 77,445,757	\$ 73,553,324

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) – (CONTINUED)

September 30, 2017

At September 30, 2017, the City is able to report positive balances in all three categories of net position, for the government as a whole.

City of Scottsbluff
Statement of Activities and Changes in Net Assets
September 30, 2017 and 2016

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues:						
Program revenues:						
Charges for services	\$ 499,645	\$ 376,969	\$ 10,226,117	\$ 9,644,636	\$ 10,725,762	\$ 10,021,605
Operating grants and contributions	110,859	110,862	23,818	28,759	134,677	139,621
Capital grants and contributions	478,894	268,654	-	138,299	478,894	406,953
General revenues:						
Property taxes	1,692,721	1,658,760	-	-	1,692,721	1,658,760
Sales and use tax	5,891,271	6,076,194	-	-	5,891,271	6,076,194
Other taxes	1,374,621	951,858	-	-	1,374,621	951,858
Intergovernmental	1,697,264	1,585,352	-	-	1,697,264	1,585,352
Investment income	117,475	87,186	46,743	30,525	164,218	117,711
Miscellaneous	2,410,420	1,942,492	64,786	77,750	2,475,206	2,020,242
Total revenues	<u>14,273,170</u>	<u>13,058,327</u>	<u>10,361,464</u>	<u>9,919,969</u>	<u>24,634,634</u>	<u>22,978,296</u>
Expenses:						
General government	4,352,659	2,783,396	-	-	4,352,659	2,783,396
Public safety	4,653,560	4,496,497	-	-	4,653,560	4,496,497
Transportation	2,960,223	3,046,485	-	-	2,960,223	3,046,485
Public health	178,014	183,237	-	-	178,014	183,237
Culture and recreation	2,651,334	2,714,272	-	-	2,651,334	2,714,272
Public works	365,531	1,639,773	-	-	365,531	1,639,773
Interest on long-term debt	90,428	115,926	-	-	90,428	115,926
Environmental services	-	-	2,214,491	2,786,243	2,214,491	2,786,243
Wastewater	-	-	2,138,561	2,196,176	2,138,561	2,196,176
Water	-	-	1,586,755	1,598,334	1,586,755	1,598,334
Electric	-	-	52,621	58,337	52,621	58,337
Stormwater	-	-	131,700	133,446	131,700	133,446
Geographic information systems	-	-	72,642	78,674	72,642	78,674
Central garage	-	-	295,806	-	295,806	-
Total expenses	<u>15,251,749</u>	<u>14,979,586</u>	<u>6,492,576</u>	<u>6,851,210</u>	<u>21,744,325</u>	<u>21,830,796</u>
Increase (decrease) in net assets before transfers	(978,579)	(1,921,259)	3,868,888	3,068,759	2,890,309	1,147,500
Transfers in (out)	<u>2,675,075</u>	<u>2,659,993</u>	<u>(2,675,075)</u>	<u>(2,659,993)</u>	-	-
Increase (decrease) in net assets	1,696,496	738,734	1,193,813	408,766	2,890,309	1,147,500
Prior period adjustment (Note 12)	1,002,124	-	-	-	1,002,124	-
Net assets, October 1	45,135,655	44,396,921	28,417,669	28,008,903	73,553,324	72,405,824
Net assets, September 30	<u>\$ 47,834,275</u>	<u>\$ 45,135,655</u>	<u>\$ 29,611,482</u>	<u>\$ 28,417,669</u>	<u>\$ 77,445,757</u>	<u>\$ 73,553,324</u>

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) – (CONTINUED)

September 30, 2017

GOVERNMENTAL ACTIVITIES

Governmental activities increased the City's net position by a total of \$2,698,619. Key elements in this increase follows:

- The industrial sites fund received \$265,026 in proceeds from the sale of farmland.
- Issuance of debt for two special assessment paving districts and one water district.

BUSINESS-TYPE ACTIVITIES

Business-type activities increased the city's net position by \$1,193,813. Key elements in this increase follows:

- Water, wastewater and sanitation revenues were all over budgeted amounts. Personnel, operating and contractual expenses were below budgeted amounts for all three funds.
- Additional reduced expenses in the sanitation fund from not purchasing budgeted amount of refuse containers.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

GOVERNMENTAL FUNDS

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of September 30, 2017, the City's governmental funds reported combined ending fund balances of \$18,487,391, a decrease of \$339,340 in comparison with the prior year. This decrease was largely due to the payoff of outstanding debt during the current year.

The general fund is the chief operating fund of the City. At September 30, 2017, the unassigned fund balance of the general fund was \$5,307,120. As a measure of the general fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. The unassigned fund balance represents 63 percent of total general fund expenditures.

The fund balance of the City's general fund increased by \$310,232 during 2017. This increase was due to lower than budgeted expenditures. Expenditures for salaries and benefits were \$444,236 less than budgeted due to not filling vacant positions and eliminating positions. Supplies expenditures were \$73,000 less than budgeted.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED) – (CONTINUED)

September 30, 2017

PROPRIETARY FUNDS

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the sanitation, wastewater system, water system, electric system, and stormwater system amounted to \$648,819, \$2,652,748, \$2,773,613, \$2,213,457, and \$606,420 respectively, at September 30, 2017. Factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between actual general fund revenues and expenditures and the final amended budget include:

- \$54,126 positive variance in taxes. Hotel occupation taxes were \$57,626 which were not budgeted for.
- Charges for services positive variance of \$73,390.
- \$370,264 positive variance in general government payroll and benefit expense. \$250,000 was budgeted in contingency to cover any unforeseen costs that may arise during the year. Only \$67,621 of that amount was used for the demolition of the outdoor swimming pool at the Scottsbluff High School.

CAPITAL ASSET AND DEBT ADMINISTRATION

CAPITAL ASSETS

The City's investment in capital assets for its governmental and business-type activities as of September 30, 2017, was \$53,654,645 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, streets, storm sewers, electric plant, and water and sewer plant.

City of Scottsbluff
Capital assets (net of depreciation)
September 30, 2017 and 2016

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$ 554,215	\$ 533,862	\$ 1,461,474	\$ 1,461,474	\$ 2,015,690	\$ 1,995,336
Inventory	2,562,113	2,562,113	-	-	2,562,113	2,562,113
Construction in progress	210,223	153,714	441,979	42,711	652,202	196,425
Buildings and improvements	7,421,729	7,662,548	2,867,012	2,977,893	10,288,741	10,640,441
Equipment and vehicles	3,458,198	3,465,490	2,658,820	2,842,455	6,117,018	6,307,945
Infrastructure	17,147,141	16,577,032	9,492,289	9,535,649	26,639,430	26,112,681
Plant in service	-	-	5,379,451	5,786,788	5,379,451	5,786,788
Total	\$ 31,353,618	\$ 30,954,759	\$ 22,301,027	\$ 22,646,970	\$ 53,654,645	\$ 53,601,729

CITY OF SCOTTSBUFF
Scottsbluff, Nebraska

MANAGEMENT’S DISCUSSION AND ANALYSIS (UNAUDITED) – (CONTINUED)

September 30, 2017

Major capital asset events during 2017 included the following:

- Scottsbluff Drain (near 27th Street) sewer main siphon and rehab. \$191,650
- New refuse truck Environmental Services. \$173,000
- Airport industrial site storm drain infrastructure. \$340,418
- Downtown Broadway bulb out project for traffic calming. \$455,946

Additional information on the City’s capital assets can be found in Note 4 of the notes to the financial statements on pages 36-37 of this report.

LONG-TERM DEBT

At September 30, 2017, the City of Scottsbluff had total bonded debt outstanding of \$4,600,000. This entire amount represents bonds secured solely by specified revenue sources (i.e., revenue bonds). No new debt was issued during 2017.

Additional information on the City's long-term debt can be found in Note 5 of the notes to the financial statements on pages 37-39 of this report.

City of Scottsbluff
Outstanding Bonded Debt
September 30, 2017 and 2016

	Governmental Activities		Business-type Activities		Total	
	2017	2016	2017	2016	2017	2016
General obligation bonds	\$ 1,875,000	\$ 2,570,000	\$ -	\$ -	\$ 1,875,000	\$ 2,570,000
Revenue bonds	2,725,000	3,755,000	-	-	2,725,000	3,755,000
Total	\$ 4,600,000	\$ 6,325,000	\$ -	\$ -	\$ 4,600,000	\$ 6,325,000

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The increase in the City’s property tax base provided by real growth is estimated at .24%, with an actual increase in valuation from the prior year of approximately \$57.3 million.
- For 2018 budget, the projection for sales tax was estimated at (4.0%) decrease due to recent agricultural economic events.
- \$40,000 was set aside in the general fund to pay the City’s portion of Monument Valley Pathway.

All of these factors were considered in preparing the City’s budget for the 2018 fiscal year.

The utility rates were increased for the 2017 budget year. The water, wastewater and sanitation rates were increased by 3%, each and the stormwater flat surcharge amount was increased 25% (from \$2.00 to \$2.50). The rate increases affected both residential and industrial consumers by approximately the same percentage. These increases are necessary to fund debt service, cover the cost of inflation, and cover the cost of federal mandates.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) – (CONTINUED)

September 30, 2017

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Scottsbluff, Finance Department, 2525 Circle Drive, Scottsbluff, NE 69361.

**CITY OF SCOTTSBUFF, NEBRASKA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2017**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Equity in pooled cash	\$ 20,068,592	\$ 7,813,847	\$ 27,882,439
Funds held by county treasurer	97,249	-	97,249
Net receivables:			
Taxes	1,825,351	-	1,825,351
Accounts and unbilled	-	1,440,552	1,440,552
Special assessments	832,271	-	832,271
Accrued interest	49,046	8,240	57,286
Governmental unit	187,199	-	187,199
Other receivables	2,190,326	-	2,190,326
Inventory	-	540,655	540,655
Total current assets	<u>25,250,034</u>	<u>9,803,294</u>	<u>35,053,328</u>
Noncurrent assets:			
Restricted investments	-	377,649	377,649
Capital assets - non-depreciable	3,326,550	1,903,454	5,230,004
Net capital assets - depreciable	28,027,068	20,397,573	48,424,641
Total noncurrent assets	<u>31,353,618</u>	<u>22,678,676</u>	<u>54,032,294</u>
Total assets	<u>\$ 56,603,652</u>	<u>\$ 32,481,970</u>	<u>\$ 89,085,622</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 372,964	\$ 362,155	\$ 735,119
Accrued interest payable	28,174	9,670	37,844
Accrued compensated absences	119,551	29,130	148,681
Other accrued expenses	206,687	199,964	406,651
Notes and warrants payable	1,999,408	608,487	2,607,895
Total current liabilities	<u>2,726,784</u>	<u>1,209,407</u>	<u>3,936,191</u>
Noncurrent liabilities:			
Bonds and notes payable	3,485,000	1,266,459	4,751,459
Accrued compensated absences	421,965	136,780	558,745
Total noncurrent liabilities	<u>3,906,965</u>	<u>1,403,238</u>	<u>5,310,203</u>
Total liabilities	<u>6,633,749</u>	<u>2,612,645</u>	<u>9,246,394</u>
DEFERRED INFLOW OF RESOURCES			
Unavailable revenue	2,135,628	257,843	2,393,471
NET POSITION			
Net investment in capital assets	25,841,036	20,416,411	46,257,447
Restricted for:			
Debt service	2,338,195	-	2,338,195
Economic development	5,498,315	-	5,498,315
New landfill	-	377,649	377,649
Other restricted	538,093	-	538,093
Unrestricted	13,618,636	8,817,422	22,436,058
Total net position	<u>47,834,275</u>	<u>29,611,482</u>	<u>77,445,757</u>
Total liabilities and net position	<u>\$ 56,603,652</u>	<u>\$ 32,481,970</u>	<u>\$ 89,085,622</u>

See accompanying notes to the basic financial statements.

**STATEMENT OF ACTIVITIES
CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF ACTIVITIES
FOR YEAR ENDED SEPTEMBER 30, 2017**

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary government:				
Governmental activities:				
General government	\$ 4,352,659	\$ 16,796	\$ 30,000	\$ -
Public safety	4,653,560	199,059	80,859	198,532
Transportation	2,960,223	25,323	-	280,362
Public health and social services	178,014	58,460	-	-
Culture and recreation:				
Library	734,132	7,600	-	-
Parks and recreation	1,567,202	192,407	-	-
Zoo	350,000	-	-	-
Public works	365,531	-	-	-
Interest on long term debt	90,428	-	-	-
Total governmental activities	<u>15,251,749</u>	<u>499,645</u>	<u>110,859</u>	<u>478,894</u>
Business type activities:				
Environmental services	2,214,491	2,782,636	-	-
Wastewater	2,138,561	2,581,156	-	-
Water	1,586,755	2,063,349	-	-
Electric	52,621	2,557,117	-	-
Stormwater	131,700	65,302	23,818	-
Geographic information systems	72,642	-	-	-
Central Garage	295,806	176,557	-	-
Total business type activities	<u>6,492,576</u>	<u>10,226,117</u>	<u>23,818</u>	<u>-</u>
Total primary government	<u>\$ 21,744,325</u>	<u>\$ 10,725,762</u>	<u>\$ 134,677</u>	<u>\$ 478,894</u>

General Revenues:

Taxes:
Property taxes, levied for general purposes
Property taxes, levied for debt service
Property taxes, levied for transportation
Property taxes, levied for cemetery perpetual care
Property taxes, levied for public safety
Property taxes, levied for business improvement district
Sales tax
Other taxes
Intergovernmental
Investment income
Miscellaneous
Net transfers
Total general revenues and transfers
Change in net position
Net position, October 1
Prior period adjustment (Note 12)
Net position, September 30

Net (Expenses) Revenues and
Changes in Net Position

Primary Government		
Governmental Activities	Business type Activities	Total
\$ (4,305,863)	\$ -	\$ (4,305,863)
(4,175,110)	-	(4,175,110)
(2,654,538)	-	(2,654,538)
(119,554)	-	(119,554)
(726,532)	-	(726,532)
(1,374,795)	-	(1,374,795)
(350,000)	-	(350,000)
(365,531)	-	(365,531)
(90,428)	-	(90,428)
<u>(14,162,351)</u>	<u>-</u>	<u>(14,162,351)</u>
-	568,145	568,145
-	442,595	442,595
-	476,594	476,594
-	2,504,496	2,504,496
-	(42,580)	(42,580)
-	(72,642)	(72,642)
-	(119,249)	(119,249)
<u>-</u>	<u>3,757,359</u>	<u>3,757,359</u>
<u>(14,162,351)</u>	<u>3,757,359</u>	<u>(10,404,992)</u>
205,422	-	205,422
614,713	-	614,713
524,149	-	524,149
130,028	-	130,028
165,749	-	165,749
52,660	-	52,660
5,891,271	-	5,891,271
1,374,621	-	1,374,621
1,697,264	-	1,697,264
117,475	46,743	164,218
2,410,420	64,786	2,475,206
<u>2,675,075</u>	<u>(2,675,075)</u>	<u>-</u>
<u>15,858,847</u>	<u>(2,563,546)</u>	<u>13,295,301</u>
1,696,495	1,193,813	2,890,309
45,135,655	28,417,669	73,553,324
1,002,124	-	1,002,124
<u>\$ 47,834,274</u>	<u>\$ 29,611,482</u>	<u>\$ 77,445,757</u>

**CITY OF SCOTTSBLUFF, NEBRASKA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017**

	<u>General Fund</u>	<u>Transportation Fund</u>	<u>Economic Development Fund</u>	<u>Debt Service Fund</u>
ASSETS				
Equity in pooled cash	\$ 4,857,244	\$ 2,558,411	\$ 5,433,335	\$ 3,168,741
Funds held by county treasurer	10,952	32,981	-	27,142
Net receivables:				
Taxes	860,287	315,729	166,204	305,175
Special assessments	-	-	-	832,271
Accrued interest	4,983	2,636	5,606	31,666
Governmental unit	10,693	169,376	-	-
Other receivables	35,752	-	5,941	-
	<u>5,779,911</u>	<u>3,079,133</u>	<u>5,611,086</u>	<u>4,364,995</u>
Total assets	<u>\$ 5,779,911</u>	<u>\$ 3,079,133</u>	<u>\$ 5,611,086</u>	<u>\$ 4,364,995</u>
LIABILITIES				
Accounts payable	\$ 102,798	\$ 111,285	\$ 109,818	\$ 109
Accrued salaries	160,021	22,923	2,739	-
Other accrued expenses	14,568	1,751	214	-
Warrants payable	-	-	-	884,408
Total liabilities	<u>277,387</u>	<u>135,959</u>	<u>112,771</u>	<u>884,517</u>
DEFERRED INFLOW OF RESOURCES				
Unavailable revenue	95,404	259,011	-	1,142,283
FUND BALANCES				
Restricted for:				
Debt service	-	-	-	2,338,195
Economic development	-	-	5,498,315	-
Other restricted	-	-	-	-
Unrestricted	5,407,120	2,684,163	-	-
Total fund balances	<u>5,407,120</u>	<u>2,684,163</u>	<u>5,498,315</u>	<u>2,338,195</u>
Total liabilities and fund balances	<u>\$ 5,779,911</u>	<u>\$ 3,079,133</u>	<u>\$ 5,611,086</u>	<u>\$ 4,364,995</u>

Special Projects Fund	Leasing Corporation Fund	Other Governmental Funds	Total Governmental Funds
\$ 257,451	\$ 6,756	\$ 2,304,125	\$ 18,586,063
-	-	26,174	97,249
-	-	177,956	1,825,351
-	-	-	832,271
248	5	2,374	47,518
5,139	-	1,991	187,199
<u>10,713</u>	<u>-</u>	<u>2,291</u>	<u>54,697</u>
<u>\$ 273,551</u>	<u>\$ 6,761</u>	<u>\$ 2,514,911</u>	<u>\$ 21,630,348</u>
\$ -	\$ -	\$ 47,964	\$ 371,974
-	-	4,180	189,863
-	-	291	16,824
-	-	-	884,408
<u>-</u>	<u>-</u>	<u>52,435</u>	<u>1,463,069</u>
-	-	183,190	1,679,888
-	-	-	2,338,195
-	-	-	5,498,315
2,500	-	535,593	538,093
<u>271,051</u>	<u>6,761</u>	<u>1,743,693</u>	<u>10,112,788</u>
<u>273,551</u>	<u>6,761</u>	<u>2,279,286</u>	<u>18,487,391</u>
<u>\$ 273,551</u>	<u>\$ 6,761</u>	<u>\$ 2,514,911</u>	<u>\$ 21,630,348</u>

**CITY OF SCOTTSBLUFF, NEBRASKA
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2017**

Total Governmental Fund Balances	\$	18,487,391
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheet.		31,353,618
Internal service funds are used by management to charge the costs of certain services to individual funds. These assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		1,483,067
Deferred inflow of resources in governmental fund financials for property taxes and special assessments is shown as revenue for government wide financials.		1,679,888
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet.		
Due within one year:		
Interest payable	\$	28,174
Bonds payable		1,115,000
Compensated absences		119,551
Due in more than one year:		
Bonds payable		3,485,000
Compensated absences		421,965
		<u>(5,169,690)</u>
Net position of governmental activities	\$	<u><u>47,834,274</u></u>

See accompanying notes to the basic financial statements.

**CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	General Fund	Transportation Fund	Economic Development Fund	Debt Service Fund
Revenues:				
Taxes and special assessments	\$ 5,163,256	\$ 1,130,748	\$ 981,572	\$ 1,028,715
Licenses and permits	82,863	-	-	-
Intergovernmental	160,256	1,870,690	-	-
Charges for services	415,862	25,323	-	-
Investment income	28,161	12,167	34,780	18,586
Other revenue	78,657	21,429	80,883	-
Total revenues	<u>5,929,055</u>	<u>3,060,357</u>	<u>1,097,235</u>	<u>1,047,301</u>
Expenditures:				
Current operations:				
General government	603,921	-	1,696,905	688,524
Public safety	5,106,768	-	-	-
Transportation	-	1,766,247	-	-
Public health and social services	-	-	-	-
Culture and recreation:				
Library	667,590	-	-	-
Parks and recreation	1,275,749	-	-	-
Zoo	350,000	-	-	-
Public works	347,932	-	-	-
Capital expenditures	16,167	683,192	340,418	-
Debt service:				
Principal	-	695,000	-	335,000
Interest	-	28,774	-	26,191
Total expenditures	<u>8,368,127</u>	<u>3,173,213</u>	<u>2,037,323</u>	<u>1,049,715</u>
Excess revenues over (under) expenditures	<u>(2,439,072)</u>	<u>(112,856)</u>	<u>(940,088)</u>	<u>(2,414)</u>
Other financing sources (uses):				
Warrant and bond expense	-	-	-	(56,887)
Gain (loss) on sale of assets	22,159	-	-	-
Operating transfers in	2,734,145	-	-	-
Operating transfers out	(7,000)	(52,070)	-	-
Total other financing sources (uses)	<u>2,749,304</u>	<u>(52,070)</u>	<u>-</u>	<u>(56,887)</u>
Excess revenues and other financing sources over (under) expenditures and other financing uses	310,232	(164,926)	(940,088)	(59,301)
Fund balances, October 1	<u>5,096,888</u>	<u>2,849,091</u>	<u>6,438,403</u>	<u>2,397,496</u>
Fund balances, September 30	<u>\$ 5,407,120</u>	<u>\$ 2,684,165</u>	<u>\$ 5,498,315</u>	<u>\$ 2,338,195</u>

See accompanying notes to the basic financial statements.

Special Projects Fund	Leasing Corporation Fund	Other Governmental Funds	Total Governmental Funds
\$ 126,999	\$ -	\$ 483,900	\$ 8,915,190
-	-	2,600	85,463
19,028	-	38,511	2,088,485
-	-	58,460	499,645
97	274	14,069	108,134
14,992	683,383	247,366	1,126,710
<u>161,116</u>	<u>683,657</u>	<u>844,906</u>	<u>12,823,627</u>
85,441	156	93,215	3,168,161
21,625	-	46,356	5,174,749
-	-	-	1,766,247
-	-	187,715	187,715
-	-	2,180	669,770
-	-	-	1,275,749
-	-	-	350,000
-	-	4,122	352,054
-	-	260,101	1,299,878
-	645,000	50,000	1,725,000
-	42,868	8,794	106,627
<u>107,065</u>	<u>688,024</u>	<u>652,483</u>	<u>16,075,949</u>
<u>54,051</u>	<u>(4,367)</u>	<u>192,423</u>	<u>(3,252,322)</u>
-	-	-	(56,887)
-	-	272,635	294,794
-	-	-	2,734,145
-	-	-	(59,070)
<u>-</u>	<u>-</u>	<u>272,635</u>	<u>2,912,982</u>
54,051	(4,367)	465,058	(339,340)
<u>219,500</u>	<u>11,128</u>	<u>1,814,228</u>	<u>18,826,734</u>
<u>\$ 273,551</u>	<u>\$ 6,761</u>	<u>\$ 2,279,286</u>	<u>\$ 18,487,394</u>

**CITY OF SCOTTSBLUFF, NEBRASKA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

Net Change in Fund Balances - Total Governmental Funds	\$ (339,340)
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlay in the current period.	(603,267)
Payments on debt are expenditures in the funds, but a debt payment decreases long-term liabilities in the Statement of Net Position.	1,725,000
Deferred inflow of resources in governmental fund financials for property taxes and special assessments is shown as revenue for government wide financials.	627,377
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	(9,158)
Accrued interest	16,198
Internal service funds are used by management to charge the costs of certain services to individual funds.	279,686
Change in net position of governmental activities	\$ <u><u>1,696,495</u></u>

See accompanying notes to the basic financial statements.

CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2017

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
ASSETS				
Current assets				
Equity in pooled cash	\$ 1,008,268	\$ 2,539,101	\$ 2,277,203	\$ 1,422,243
Net receivables:				
Accounts and unbilled	57,891	287,292	303,313	789,747
Accrued interest	1,037	2,602	2,456	1,467
Inventory	-	-	540,655	-
Total current assets	<u>1,067,196</u>	<u>2,828,995</u>	<u>3,123,627</u>	<u>2,213,457</u>
Noncurrent assets				
Restricted investments	377,649	-	-	-
Capital assets - non-depreciable	34,008	215,420	1,013,786	300,000
Net capital assets - depreciable	1,310,886	10,741,369	7,114,249	379,249
Total noncurrent assets	<u>1,722,543</u>	<u>10,956,789</u>	<u>8,128,035</u>	<u>679,249</u>
Total assets	<u>\$ 2,789,739</u>	<u>\$ 13,785,784</u>	<u>\$ 11,251,662</u>	<u>\$ 2,892,706</u>
LIABILITIES				
Current liabilities				
Accounts payable	\$ 82,729	\$ 67,339	\$ 182,886	\$ -
Accrued interest payable	-	9,670	-	-
Accrued salaries	28,429	22,176	19,894	-
Accrued compensated absences	15,399	6,214	5,833	-
Other accrued expenses	1,295	14,776	107,166	-
Current portion long-term debt	-	608,487	-	-
Unearned billings	257,843	-	-	-
Total current liabilities	<u>385,695</u>	<u>728,662</u>	<u>315,779</u>	<u>-</u>
Noncurrent liabilities				
Long-term debt	-	1,266,459	-	-
Compensated absences	32,682	56,072	34,235	-
Total noncurrent liabilities	<u>32,682</u>	<u>1,322,531</u>	<u>34,235</u>	<u>-</u>
Total liabilities	<u>418,377</u>	<u>2,051,193</u>	<u>350,014</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	1,344,894	9,081,843	8,128,035	679,249
Restricted for new landfill	377,649	-	-	-
Unreserved	648,819	2,652,748	2,773,613	2,213,457
Total net position	<u>2,371,362</u>	<u>11,734,591</u>	<u>10,901,648</u>	<u>2,892,706</u>
Total liabilities and net position	<u>\$ 2,789,739</u>	<u>\$ 13,785,784</u>	<u>\$ 11,251,662</u>	<u>\$ 2,892,706</u>

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
\$ 625,923	\$ (58,891)	\$ 7,813,847	\$ 1,482,529
2,309	-	1,440,552	-
644	34	8,240	1,528
-	-	540,655	-
<u>628,876</u>	<u>(58,857)</u>	<u>9,803,294</u>	<u>1,484,057</u>
-	-	377,649	-
340,240	-	1,903,454	-
851,820	-	20,397,573	-
<u>1,192,060</u>	<u>-</u>	<u>22,678,676</u>	<u>-</u>
<u>\$ 1,820,936</u>	<u>\$ (58,857)</u>	<u>\$ 32,481,970</u>	<u>\$ 1,484,057</u>
\$ 22,059	\$ 7,142	\$ 362,155	\$ 990
-	-	9,670	-
-	5,474	75,973	-
-	1,685	29,130	-
397	357	123,991	-
-	-	608,487	-
-	-	257,843	-
<u>22,456</u>	<u>14,658</u>	<u>1,467,250</u>	<u>990</u>
-	-	1,266,459	-
-	13,790	136,780	-
-	13,790	1,403,238	-
<u>22,456</u>	<u>28,448</u>	<u>2,870,488</u>	<u>990</u>
1,192,060	-	20,426,081	-
-	-	377,649	-
606,420	(87,305)	8,807,752	1,483,067
<u>1,798,480</u>	<u>(87,305)</u>	<u>29,611,482</u>	<u>1,483,067</u>
<u>\$ 1,820,936</u>	<u>\$ (58,857)</u>	<u>\$ 32,481,970</u>	<u>\$ 1,484,057</u>

**CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
Operating revenues:				
Charges for services	\$ 2,782,636	\$ 2,581,156	\$ 2,063,349	\$ 2,557,117
Other revenues	966	4,472	54,757	-
Total operating revenues	2,783,602	2,585,628	2,118,106	2,557,117
Operating expenses:				
Personnel services	1,127,235	835,180	753,261	-
Operating supplies	146,883	74,012	213,836	-
Contractual	499,642	64,392	107,418	-
Maintenance	111,541	111,253	15,297	-
Utilities	12,810	185,635	145,954	-
Insurance	54,466	82,857	45,044	-
Other operating expenses	11,077	16,052	14,870	-
Depreciation and amortization	250,837	722,885	291,075	52,621
Total operating expenses	2,214,491	2,092,266	1,586,755	52,621
Operating income (loss)	569,111	493,362	531,351	2,504,496
Non-operating revenues (expenses):				
Investment income	5,570	13,926	14,790	8,722
Gain (loss) on sale of assets	(253)	-	-	-
Interest expense	-	(46,295)	-	-
Net non-operating revenues (expenses)	5,317	(32,369)	14,790	8,722
Income (loss) before contributions & transfers	574,428	460,993	546,141	2,513,218
Transfers from (to) other funds:				
Operating transfers in	-	-	-	-
Operating transfers (out)	(54,070)	(140,070)	(78,070)	(2,557,145)
Net transfers from (to) other funds	(54,070)	(140,070)	(78,070)	(2,557,145)
Change in net position	520,358	320,923	468,071	(43,927)
Net position, October 1	1,851,004	11,413,668	10,433,577	2,936,633
Net position, September 30	\$ 2,371,362	\$ 11,734,591	\$ 10,901,648	\$ 2,892,706

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
\$ 65,302	\$ 176,557	\$ 10,226,117	\$ -
28,662	-	88,857	2,368,836
93,964	176,557	10,314,974	2,368,836
-	219,813	2,935,489	-
8,199	23,577	466,507	-
51,844	8,415	731,711	-
8,915	111,292	358,298	-
461	4,494	349,354	-
478	591	183,436	-
2,132	-	44,131	2,098,491
59,671	-	1,377,089	-
131,700	368,182	6,446,015	2,098,491
(37,736)	(191,625)	3,868,959	270,345
3,638	97	46,743	9,341
-	-	(253)	-
-	(266)	(46,561)	-
3,638	(169)	(71)	9,341
(34,098)	(191,794)	3,868,888	279,686
50,000	104,280	154,280	-
-	-	(2,829,355)	-
50,000	104,280	(2,675,075)	-
15,902	(87,514)	1,193,813	279,686
1,782,578	209	28,417,669	1,203,381
\$ 1,798,480	\$ (87,305)	\$ 29,611,482	\$ 1,483,067

**CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Business-type Activities			
	Environmental Services	Wastewater	Water	Electric
Cash flows from operating activities:				
Cash received from customers	\$ 2,794,520	\$ 2,605,707	\$ 2,088,606	\$ 2,571,555
Cash paid to suppliers	(925,769)	(534,254)	(500,438)	-
Cash paid to employees	(754,206)	(584,559)	(530,885)	-
Other expenses	(373,029)	(250,621)	(222,376)	-
Net cash provided by operating activities	<u>741,516</u>	<u>1,236,273</u>	<u>834,907</u>	<u>2,571,555</u>
Cash flows from non-capital financing activities:				
Transfers from (to) other funds	(54,070)	(140,070)	(78,070)	(2,557,145)
Net cash provided (used) by non-capital financing activities	<u>(54,070)</u>	<u>(140,070)</u>	<u>(78,070)</u>	<u>(2,557,145)</u>
Cash flows from capital and related financing activities:				
Purchases of capital assets	(188,419)	(252,807)	(581,753)	-
Principal paid on capital debt	-	(594,821)	-	-
Interest paid on capital debt	-	(51,070)	-	-
Net cash (used) by capital and related financing activities	<u>(188,419)</u>	<u>(898,698)</u>	<u>(581,753)</u>	<u>-</u>
Cash flows from investing activities:				
Investment in landfill	(79,755)	-	-	-
Interest and dividends	7,156	21,436	21,408	13,302
Net cash provided by investing activities	<u>(72,599)</u>	<u>21,436</u>	<u>21,408</u>	<u>13,302</u>
Net increase in cash and cash equivalents	426,428	218,941	196,492	27,712
Cash and cash equivalents, October 1	581,840	2,320,160	2,080,711	1,394,531
Cash and cash equivalents, September 30	<u>\$ 1,008,268</u>	<u>\$ 2,539,101</u>	<u>\$ 2,277,203</u>	<u>\$ 1,422,243</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 569,111	\$ 493,362	\$ 531,351	\$ 2,504,496
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation and amortization expense	250,836	722,886	291,075	52,621
Changes in assets and liabilities:				
Receivables - net of allowances	10,602	29,430	(21,106)	28
Inventory	-	-	(86,483)	-
Accounts and other payables	(84,224)	(7,376)	129,829	-
Accrued expenses	(2,377)	7,323	(1,365)	-
Net cash provided by operating activities	<u>\$ 743,948</u>	<u>\$ 1,245,625</u>	<u>\$ 843,301</u>	<u>\$ 2,557,145</u>

See accompanying notes to the basic financial statements.

Business-type Activities			Governmental Activities
Stormwater	Internal Service	Totals	Internal Service
\$ 64,943	\$ 176,766	\$ 10,302,097	\$ 2,363,950
(36,367)	(123,387)	(2,120,215)	(2,097,501)
-	(159,839)	(2,029,489)	-
-	(59,974)	(906,000)	-
<u>28,576</u>	<u>(166,434)</u>	<u>5,246,393</u>	<u>266,449</u>
<u>50,000</u>	<u>104,280</u>	<u>(2,675,075)</u>	<u>-</u>
<u>50,000</u>	<u>104,280</u>	<u>(2,675,075)</u>	<u>-</u>
(8,165)	-	(1,031,144)	-
-	(20,000)	(614,821)	-
-	(266)	(51,336)	-
<u>(8,165)</u>	<u>(20,266)</u>	<u>(1,697,301)</u>	<u>-</u>
-	-	(79,755)	-
5,381	165	68,848	13,089
<u>5,381</u>	<u>165</u>	<u>(10,907)</u>	<u>13,089</u>
75,792	(82,255)	863,110	279,538
550,131	23,364	6,950,737	1,202,991
<u>\$ 625,923</u>	<u>\$ (58,891)</u>	<u>\$ 7,813,847</u>	<u>\$ 1,482,529</u>
\$ (37,736)	\$ (191,625)	\$ 3,868,959	\$ 270,345
59,671	-	1,377,089	-
(537)	-	18,417	-
-	-	(86,483)	-
9,208	7,107	54,544	990
178	18,180	21,939	-
<u>\$ 30,784</u>	<u>\$ (166,338)</u>	<u>\$ 5,254,465</u>	<u>\$ 271,335</u>

**CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2017**

	<u>Agency Fund</u>	<u>Pension Trust Fund</u>	<u>Total Fiduciary Funds</u>
ASSETS			
Equity in pooled cash	\$ 273,158	\$ -	\$ 273,158
Investments managed by trustee	-	12,364,967	12,364,967
Net receivables:			
Accrued interest	<u>281</u>	<u>-</u>	<u>281</u>
Total assets	<u>\$ 273,439</u>	<u>\$ 12,364,967</u>	<u>\$ 12,638,406</u>
LIABILITIES			
Accounts and warrants payable	\$ 69,407	\$ -	\$ 69,407
Debt service	<u>204,032</u>	<u>-</u>	<u>204,032</u>
Total liabilities	<u>273,439</u>	<u>-</u>	<u>273,439</u>
NET POSITION			
Held in trust for pension benefits	<u>-</u>	<u>12,364,967</u>	<u>12,364,967</u>
Total net position	<u>-</u>	<u>12,364,967</u>	<u>12,364,967</u>
Total liabilities and net position	<u>\$ 273,439</u>	<u>\$ 12,364,967</u>	<u>\$ 12,638,406</u>

See accompanying notes to the basic financial statements.

**CITY OF SCOTTSBLUFF, NEBRASKA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	<u>Pension Trust Fund</u>
Additions:	
Contributions:	
Employer	\$ 420,918
Employee	<u>396,692</u>
Total contributions	817,611
Transfers in	-
Investment earnings:	
Net investment earnings and appreciation in fair value of investments	<u>1,407,306</u>
Total additions	<u>2,224,917</u>
Deductions:	
Benefit payments	844,672
Administrative costs	<u>5,372</u>
Total deductions	<u>850,044</u>
Change in fiduciary net position	1,374,872
Net position held in trust for pension benefits, October 1	<u>10,990,095</u>
Net position held in trust for pension benefits, September 30	<u>\$ 12,364,967</u>

See accompanying notes to the basic financial statements.

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity - The City of Scottsbluff (City) is a municipal government responsible for providing services to the local citizenry, which are deemed best to be provided for by the public sector. The services provided include general administration, public safety, highways and streets, cemetery, recreation, public improvements, health and social services, parks, library, keno, environmental service, electric, water and wastewater; all of which are funded by tax collections and user fees.

In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in accounting principles generally accepted in the United States of America (GAAP). The basic, but not the only criterion, for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the City and/or its citizens, or whether the activity is conducted within the geographical boundaries of the City and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the City is able to exercise oversight responsibility.

As required by GAAP, these financial statements present the City of Scottsbluff (the primary government) and its component units. These component units are included in the City's reporting entity because of the significance of each unit's operational and financial relationship with the City.

City of Scottsbluff Leasing Corporation

The City of Scottsbluff Leasing Corporation was formed in 1981 to provide tax-exempt financing for various construction projects of the City. The governing body is appointed by the City's governing body. The services provided by the Leasing Corporation are so intertwined with the City that the Leasing Corporation is in substance the same as the City and it is reported as part of the City and blended in the City's financial statements.

Community Development Agency

The Community Development Agency was created by the Mayor and City Council to provide for redevelopment of various areas within the City. Although it is legally separate from the City, the sole purpose of this Agency is to provide for City redevelopment and it is presented in the City's Agency Fund.

Community Redevelopment Authority

The Community Redevelopment Authority was created by the Mayor and City Council to provide for redevelopment of various areas within the City. Although it is legally separate from the City, the sole purpose of this Authority is to provide for City redevelopment. There currently is no funding source for the Authority and currently acts in an advisory capacity only.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements - The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the City's programs, are excluded from the government-wide statements. The material effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expense of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from government-wide financial statements. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation - The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, as well as expenditures related to compensated absences and claims and judgements, are recorded only when payment is due.

Property taxes, sales taxes, highway user fees, interdepartmental charges, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual. Special assessments are recorded as revenues in the year the assessments are paid. Installments not yet paid are reflected as special assessments receivable and deferred revenues. Other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in other funds.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued) -

The City reports the following special revenue funds:

Transportation Fund - This fund accounts for the resources accumulated and payments made for the maintenance, construction, and improvement of the streets in the City.

Economic Development Fund - This fund accounts for the resources and payments made for the Local Option Municipal Economic Development Act for the City. This Act sunsets in October, 2025.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term principal, interest and related costs.

Leasing Corporation Fund - Leasing Corporation Fund is used to account for leasing of acquisition or construction of major capital facilities (other than those financed by proprietary fund types).

Special Projects Fund - Special projects fund is used to account for miscellaneous grants such as highway safety or revenue sources for specific items such as K-9 donations.

The government reports the following major enterprise funds:

Environmental Services Fund - This fund accounts for the activities of the government's sanitation utility.

Wastewater Fund - This fund accounts for the activities of the government's wastewater utility.

Water Fund - This fund accounts for the activities of the government's water distribution operations.

Electric Fund - This fund accounts for the activities of the government's electric system utility.

Stormwater Fund - This fund accounts for the activities of the stormwater utility.

Additionally, the government reports the following fund types:

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units on a cost-reimbursement basis.

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature and do not involve the measurement of results of operations.

Assets, Liabilities, and Net Position or Equity -

Deposits and Investments - The City maintains a cash and investments pool for all funds. This pool is managed by the Finance Director and interest income is allocated to each fund based on its proportionate share in the pool. Each fund type's portion of this pool is displayed as "Equity in pooled cash". This pool consists of cash on hand, certificates of deposits, and investments. The City's cash and cash equivalents are considered to be cash on hand, cash held by County Treasurer, and short-term investments with original maturities of three months or less from date of acquisition. All investments are recorded at fair value based on quoted market prices.

Inventories - Inventories are valued at the lower of cost or market, using the first-in, first-out method.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities, and Net Position or Equity (Continued) -

Restricted Assets - When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first and then unrestricted resources as needed.

Capital Assets - Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, drainage systems, and similar items) are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 or \$50,000 for infrastructure and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if actual historical cost was not available. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets lives are not capitalized.

Property, plant and equipment of the government is depreciated using the straight-line method over the following estimated useful lives:

Buildings and Improvements	10 - 50 years
Vehicles	5 - 20 years
Equipment	3 - 25 years
Infrastructure	20 - 60 years

Compensated Absences - City employees generally earn vacation days at a variable rate based on years of service. In the event of termination, an employee is reimbursed for accumulated vacation time up to a maximum allowed accumulation of 366 hours. Employees earn sick leave at the rate of one day per month with total accumulation limits established by the employees' bargaining unit. With 15 years of service, the maximum allowed is four workweeks.

Vacation and sick leave are accrued when incurred in the government-wide, proprietary, and internal service fund financial statements. Such accruals are based on current salary rates.

Long-Term Obligations - In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental and business-type activities in the statement of net assets

In the fund financial statements, governmental fund types recognize bond proceeds as other financing sources and bond payments are expensed. Issuance costs are reported as current expenditures.

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Eliminations - Certain eliminations have been made as prescribed by GASB Statement No. 34 in regards to interfund activities, payables and receivables. All internal balances in the statement of Net Assets have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated; however, those transactions between governmental and business-type activities have not been eliminated.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deferred Inflows of Resources – In addition to liabilities, the statement of net position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has one item that qualifies for reporting in this category and is reported in the governmental fund balance sheet. The deferred revenues are from property taxes that are deferred and recognized as an inflow of resources in the period that the amounts become available. The City also has an item that qualifies for unavailable revenues and reported in the Statement of Net Position. The unavailable revenue is economic development grants that are earned over a period of time and are recognized as an inflow of resources in the period that the amounts become available.

Fund balance-Governmental Funds – The fund balances for the City’s governmental funds are displayed in five components:

Nonspendable fund balance – amounts that cannot be spent because they are either not in a spendable form (such as inventories and prepaid amounts) or are legally or contractually required to be maintained intact.

Restricted fund balance – amounts that can be spent only for specific purposes because of constraints imposed by external providers (such as grantors, bondholders, and higher level of government), or imposed by constitutional provisions or enabling legislation.

Committed fund balance – amounts that can be spent only for specific purposes determined by a formal action of the government’s highest level of decision-making authority. Commitments may be established, modified, or rescinded only through ordinances approved by the City Council.

Assigned fund balance – amount the government intends to use for specific purposes that do not meet the criteria to be classified as restricted or committed. The City Manager may assign amounts

Unassigned fund balance – amounts that are available for any purpose; these amounts can be reported only in the City’s General Fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the City Council has provided otherwise in its commitment or assignment actions.

The City would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to deter the use of these other classified funds.

Equity – Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, constructions, or improvement of those assets.
- b. Restricted net position – Consists of net assets with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt”.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2017

NOTE 2 - DEPOSITS AND INVESTMENTS

State Statute 14-563 R.R.S., 1943 authorizes funds of the City to be invested in “securities of the United States, the State of Nebraska, metropolitan city, county in which such metropolitan city is located or school district of such city, in the securities of municipally owned and operated public utility property and plants of such city, or in the same manner as funds of the State of Nebraska are invested, except that the city treasurer may purchase certificates of deposit from and make time deposits in banks selected as depositories of City funds”. Additionally, State Statute 15-847 R.R.S., 1943 requires banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the city treasurer in the amount of the City’s deposits. The Statutes allow pledged securities to be reduced by the amount of the deposit, which is insured by the Federal Deposit Insurance Corporation (FDIC).

Custodial Credit Risk – Custodial credit risk is the risk that, in the event of the failure of the counterparty, the City would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As noted above, State Statutes 15-847 R.R.S, 1943 covers this risk. As of September 30, 2017 equity in pooled cash was fully insured by FDIC insurance or collateralized by pledged securities.

The City has invested funds in the Wells Fargo Government Money Market Fund. This fund invests exclusively in high-quality, short-term, U.S. dollar-denominated money market instruments that consist of U.S. Government obligations and repurchase agreements collateralized by U.S. Government obligations. As of September 30, 2017 the City had \$10,612,791 invested in the Government Money Market Fund.

The City has entered into an investment pooling agreement with the Nebraska Public Agency Investment Trust (the Trust). The Trust was organized to allow various local governmental entities to pool their funds and invest in all instruments as allowed under state law. The trust investment consists primarily of U.S. Government securities, U.S. Government Agency securities, collateralized repurchase agreements and certificates of deposit, which are short-term in nature and not subject to significant market adjustments. The City had \$100,750 invested in the Trust at September 30, 2017.

Cash and Equity in Pooled Cash Management Account - At September 30, 2017, the City’s cash and pooled investments, recorded at fair market value and includes \$273,158 in the Agency (TIF) fund, consisted of the following:

Cash	\$	1,859,378
Cash w/bond trustee		8
Investments:		
U.S. Agencies and Instrumentality’s Bonds and Notes		10,605,676
Money Market – Pledged Securities		1,000,000
Nebraska Public Agency Investment Trust		100,750
Certificates of deposit		<u>14,589,785</u>
	\$	<u>28,155,597</u>
Shown on balance sheet as:		
Equity in pooled cash and investments	\$	<u>28,155,597</u>
	\$	<u>28,155,597</u>

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2017

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Restricted Investments - The following details the restricted investment at September 30, 2017:

	<u>Enterprise Funds</u>
Pursuant to agreement with City of Gering: Investment	\$ <u>377,649</u>
Total	\$ <u>377,649</u>

Restricted investments consists of equity in checking account for the landfill in the name of City of Gering.

Investments Managed by Trustee - The City's Pension Trust Funds are administered by trustees. At September 30, 2017 Pension Trust Funds managed by a trustee consisted of the following:

	<u>Fire</u>	<u>Police</u>	<u>City</u>	<u>Total</u>
Mutual Funds	\$ <u>2,981,096</u>	\$ <u>3,642,515</u>	\$ <u>5,741,357</u>	\$ <u>12,364,968</u>

NOTE 3 - RECEIVABLES

Receivables at September 30, 2017, consist of the following:

<u>Fund</u>	<u>Taxes</u>	<u>Accounts and Other</u>	<u>Accrued Interest</u>	<u>Special Assessments</u>
General	\$ 865,158	\$ 46,445	\$ 4,976	\$ -
Special Revenue	664,996	195,451	10,797	-
Debt Service	321,237	-	31,665	876,071
Capital Projects	17,524	-	75	-
Enterprise	-	1,466,795	8,204	-
Internal Service	-	-	1,562	-
Fiduciary	-	-	281	-
Gross Receivables	\$ 1,868,915	\$ 1,708,691	\$ 57,560	\$ 876,071
Allowance for Uncollectibles	<u>(43,564)</u>	<u>(26,243)</u>	-	<u>(43,800)</u>
Net Receivables	\$ <u>1,825,351</u>	\$ <u>1,682,448</u>	\$ <u>57,560</u>	\$ <u>832,271</u>

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2017

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2017, was as follows:

	<u>Beginning</u> <u>Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balances</u>
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 533,862	\$ 20,354	\$ -	\$ 554,216
Inventory	2,562,113	-	-	2,562,113
Construction in progress	153,713	86,594	30,086	210,221
Total capital assets, not being depreciated	<u>3,249,688</u>	<u>106,948</u>	<u>30,086</u>	<u>3,326,550</u>
Capital assets, being depreciated:				
Buildings and improvements	11,447,077	61,204	-	11,508,281
Equipment and vehicles	7,131,128	538,551	27,290	7,642,389
Infrastructure	33,040,035	1,880,805	-	34,920,840
Total capital assets, being depreciated	<u>51,618,240</u>	<u>2,480,560</u>	<u>27,290</u>	<u>54,071,510</u>
Less accumulated depreciation for:				
Buildings and improvements	3,784,528	302,023	-	4,086,551
Equipment and vehicles	3,665,637	545,843	27,290	4,184,190
Infrastructure	16,463,005	1,310,696	-	17,773,701
Total accumulated depreciation	<u>23,913,170</u>	<u>2,158,562</u>	<u>27,290</u>	<u>26,044,442</u>
Net capital assets being depreciated	<u>27,705,070</u>	<u>321,998</u>	<u>-</u>	<u>28,027,068</u>
Net governmental activities capital assets	<u>\$ 30,954,758</u>	<u>\$ 428,946</u>	<u>\$ 30,086</u>	<u>\$ 31,353,618</u>
Business-type Activities:				
Capital assets not being depreciated:				
Land	\$ 1,461,475	\$ -	\$ -	\$ 1,461,475
Construction in progress	42,710	431,200	31,931	441,979
Total capital assets, not being depreciated	<u>1,504,185</u>	<u>431,200</u>	<u>31,931</u>	<u>1,903,454</u>
Capital assets, being depreciated:				
Buildings and improvements	7,098,675	-	-	7,098,675
Equipment and vehicles	5,747,875	289,095	114,214	5,922,756
Plant in service	21,611,535	-	-	21,611,535
Infrastructure	12,793,388	343,035	-	13,136,423
Total capital assets, being depreciated	<u>47,251,473</u>	<u>632,130</u>	<u>114,214</u>	<u>47,769,389</u>
Less accumulated depreciation for:				
Buildings and improvements	4,120,789	110,881	-	4,231,670
Equipment and vehicles	2,905,416	472,477	113,961	3,263,932
Plant in service	15,824,746	407,337	-	16,232,083
Infrastructure	3,257,737	386,394	-	3,644,131
Total accumulated depreciation	<u>26,108,688</u>	<u>1,377,089</u>	<u>113,961</u>	<u>27,371,815</u>
Net capital assets being depreciated	<u>21,142,785</u>	<u>(744,959)</u>	<u>253</u>	<u>20,397,573</u>
Net business-type activities capital assets	<u>\$ 22,646,970</u>	<u>\$ (313,759)</u>	<u>\$ 32,184</u>	<u>\$ 22,301,027</u>

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2017

NOTE 4 - CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs as follows:

Governmental activities:	
General government	\$ 64,382
Public safety	293,115
Transportation	1,408,722
Public health and social services	20,193
Culture and recreation	357,703
Public works	14,447
Total depreciation expense - governmental	<u>\$ 2,158,562</u>
Business-type activities:	
Environmental services	\$ 250,837
Wastewater	722,885
Water	291,075
Electric	52,621
Stormwater	59,671
Total depreciation expense - business-type	<u>\$ 1,377,089</u>

NOTE 5 - LONG-TERM DEBT

Long-term debt is comprised of the following:

	<u>Original Amount</u>	<u>Interest Rate</u>	<u>Annual Installment</u>	<u>Principal Amount Outstanding</u>
Governmental activities:				
2015 Lease Rental and Refunding Bonds, dated June 23, 2015, due annually through 2021; secured by library building	\$ 1,205,000	.4% to 2.15%	49,500 to 215,000	\$ 905,700
2015 Lease Rental and Refunding Bonds, dated June 23, 2015, due annually through 2023; secured by public safety building and pool	2,080,000	.4% to 2.15%	84,000 to 370,000	1,522,400
2015 Lease Rental Revenue Bonds, dated June 23, 2015, due annually through 2021; secured by downtown buildings	440,000	.4% to 1.8%	16,500 to 70,000	296,900
2015 General Obligation Hwy Allocation Bonds, dated June 18, 2015, due annually through 2021; secured by infrastructure	2,330,000	.65% to 1.7%	460,000 to 480,000	1,875,000
Total governmental activities				<u>\$ 4,600,000</u>

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2017

NOTE 5 - LONG-TERM DEBT (CONTINUED)

	<u>Original Amount</u>	<u>Interest Rate</u>	<u>Annual Installment</u>	<u>Principal Amount Outstanding</u>
Business-type activities:				
Wastewater treatment project loan - State of Nebraska, issued 1998, due annually through 2019	4,600,000	3.00%	292,305 to 301,140	593,444
Wastewater treatment project loan - State of Nebraska, issued 2003, due annually through 2023	1,004,334	3.00%	56,660 to 64,000	358,429
Wastewater treatment project loan - State of Nebraska, issued 2011, due annually through 2020	1,685,000	2.00%	50,261 to 97,855	586,073
Wastewater treatment project loan – ARRA - State of Nebraska, issued 2011, due annually through 2020	842,500	0%	84,250	<u>337,000</u>
Total business-type activities				\$ <u>1,874,946</u>
Total long-term debt				\$ <u>6,474,946</u>

All of the wastewater treatment project loans are secured by the wastewater treatment plant.

Annual requirements to pay principal and interest to maturity on outstanding debt follows:

Fiscal Year Ended <u>September 30</u>	<u>Governmental Activities</u>					
	<u>General Obligation Bonds</u>		<u>Revenue Bonds</u>		<u>Capital Lease</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 460,000	\$ 23,555	\$ 655,000	\$ 37,171	\$ -	\$ -
2019	465,000	18,232	665,000	29,244	-	-
2020	470,000	11,685	670,000	19,395	-	-
2021	480,000	4,080	445,000	10,030	-	-
2022	-	-	140,000	4,625	-	-
2023-2027	-	-	150,000	1,613	-	-
	<u>\$ 1,875,000</u>	<u>\$ 57,552</u>	<u>\$ 2,725,000</u>	<u>\$ 102,078</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2017

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Fiscal Year Ended September 30	Business-Type Activities					
	Revenue Bonds		NDEQ Loans		Loans	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ -	\$ -	\$ 608,487	\$ 37,403	\$ -	\$ -
2019	-	-	622,509	23,381	-	-
2020	-	-	326,655	11,304	-	-
2021	-	-	196,633	5,918	-	-
2022	-	-	64,001	3,143	-	-
2023-2027	-	-	56,661	1,209	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,874,946</u>	<u>\$ 82,358</u>	<u>\$ -</u>	<u>\$ -</u>

Long-term liability activity for the year ended September 30, 2017 was as follows:

	10/1/16 Beginning Balance	Additions	Reductions	9/30/17 Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
Revenue bonds	\$ 3,755,000	\$ -	\$ 1,030,000	\$ 2,725,000	\$ 655,000
GO bonds	2,570,000	-	695,000	1,875,000	460,000
Capital lease payable	-	-	-	-	-
Compensated absences	532,358	9,158	-	541,516	119,551
Governmental activities	<u>\$ 6,857,358</u>	<u>\$ 9,158</u>	<u>\$ 1,725,000</u>	<u>\$ 5,141,516</u>	<u>\$ 1,234,551</u>
Business-type activities:					
Loans payable	\$ 2,469,767	\$ -	\$ 594,821	\$ 1,874,946	\$ 608,487
Compensated absences	150,262	15,648	-	165,910	29,130
Business-type activities	<u>\$ 2,620,029</u>	<u>\$ 15,648</u>	<u>\$ 594,821</u>	<u>\$ 2,040,856</u>	<u>\$ 637,617</u>

There are various bonds issued for tax increment financing projects within the City. These bonds are limited obligations of the agency payable exclusively from taxes levied against certain property in specified areas. These bonds are not general obligations of the CDA, CRA or the City, and are not included in the City's financial statements. The accumulation of resources to pay these bonds is accounted for in the agency funds for CDA and CRA.

NOTE 6 - LEASE AGREEMENT - ELECTRICAL DISTRIBUTION SYSTEM

The City leases the operation of their electrical distribution system to the Nebraska Public Power District, pursuant to an agreement which became effective January 1, 1990. This agreement continues until January 1, 2015, and thereafter from year to year, unless terminated on an anniversary of January 1, 2015, with at least five years prior written notice given by either party to the other, on or after February 1, 2009.

The Nebraska Public Power District shall maintain the distribution system and shall construct any additions necessary for service to the extent such additions are within the established extension policies of the Nebraska Public Power District.

Under the lease with the Nebraska Public Power District, for the first 15 years, the City will receive 12% of the gross retail electric revenues, adjusted for bad debt charge-offs, revenues from tax-supported agencies receiving a discount, and revenues associated with application of production cost adjustment billings and billings of other cost adjustments not included in the base rates.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2017

NOTE 7 - RETIREMENT PLANS

City employees are covered by one of three retirement plans in effect, covering general city employees, fire fighters and police officers, respectively.

General

The City sponsors a defined contribution plan which covers substantially all general city employees. Under the terms of the plan, an employee must be age 21 or older and have completed one year of continuous service and have not attained the age of 64. Participating employees are required to contribute 3% of their earnings. The City then makes a matching contribution to the plan on their behalf. An additional voluntary contribution can be made by employees to the plan to the extent allowed under the Internal Revenue Code, currently an additional 10%. The City will contribute an amount equal to an employee's voluntary contribution, not to exceed 3% of the employee's compensation. Employees are 100% vested in the plan after completing 7 years of service, reaching normal retirement age (65), meeting the requirements for early retirement date, becoming totally disabled, or deceased, whichever occurs first. Contributions to the general city employee retirement plan were \$180,702 and \$192,709 by the City and plan participants, respectively. There were 77 participants in the plan.

Fire Fighters

Fire fighters are covered by a defined contribution plan sponsored by the City. Eligible employees are required to contribute 6.5% of their salary to the plan, which the City then matches at the rate of 13% of the participant's salary. Employees are fully vested after 7 whole years of service. A participant's normal retirement age is the date he attains age 55 and completes 21 years of service. Nebraska State statutes govern the coverage afforded to participants under this plan. Contributions to the fire fighters employee retirement plan were \$111,758 and \$66,201 by the City and plan participants, respectively. There were 16 participants in the plan.

Police

Police officers are covered by a defined contribution plan sponsored by the City. Participants in the plan are required to contribute 7.0% of their salary to the plan, which is matched by a 7.0% contribution from the City. Employees are fully vested after 7 whole years of service. Contributions to the police retirement plan were \$128,459 and \$137,782 by the City and plan participants, respectively. There were 32 participants in the plan.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

The Environmental Protection Agency (EPA) requires any entity with a landfill site to bring its site into compliance with 40 CFR Part 257 and 258 (Subtitle D) or close the site by October, 1993. In prior years, the City closed its landfill. In the 2008 fiscal year, the City entered into an agreement with the City of Gering for use of their landfill site and a portion of the fee paid is going towards a future landfill site or equipment to extend the life of the current landfill.

The City is committed to \$350,000 annually to Riverside Discovery Center (RDC) for its operation of a zoo. The City entered into a contract with RDC on September 13, 2010 and payments to RDC were effective with transfer that occurred on October 1, 2010. Payments are due for ten years from effective date.

The City participates in a number of federally assisted grant programs, which are subject to financial and compliance audits. The amount of expenditures, if any, which may be disallowed by the granting agencies, is not determinable at this time; however, City officials do not believe that such amounts, if any, would be significant.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

September 30, 2017

NOTE 9 - RISK MANAGEMENT

The City provides employee health insurance through a self-funded program and has contracted for administrative services and claims processing.

Due to the Affordable Care Act, the coverage lifetime maximum is unlimited. Re-insurance is covered by a policy which provided insurance above the City's participation of \$40,000 per person and \$1,365,448 in the aggregate.

The City continues to carry commercial insurance for all other risks of loss including worker's compensation, general liability and law enforcement liability. Settled claims have not exceeded coverage in any of the past three fiscal years.

NOTE 10 - INDIVIDUAL INTERFUND RECEIVABLE, PAYABLE BALANCES, AND TRANSFERS

Transfers are used to move revenues between funds. The transfers below are routine in nature.

Transfers Out	Tranfers In				Total Transfers out
	General Fund	Non-major Gov't Funds	Stormwater Fund	GIS Fund	
General Fund	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000
Transp. Fund	27,000	-	-	25,070	52,070
Special Projects	-	-	-	-	-
Non-major Funds	-	130,000	-	-	130,000
Env. Services Fund	54,000	-	-	70	54,070
Wastewater Fund	54,000	-	50,000	36,070	140,070
Water Fund	42,000	-	-	36,070	78,070
Electric Fund	2,557,145	-	-	-	2,557,145
	<u>\$ 2,734,145</u>	<u>\$ 130,000</u>	<u>\$ 50,000</u>	<u>\$ 104,280</u>	<u>3,018,425</u>

NOTE 11 - PROPERTY TAXES

The tax levies are certified by the County Board on or before October 15th. Real estate taxes are due on December 31st and attach as an enforceable lien on property on January 1st following the levy date and become delinquent in two equal installments on May 1st and September 1st. Personal property taxes are due December 31st and become delinquent on May 1st and September 1st following the levy date.

Property taxes levied for 2016-2017 are recorded as revenue when expected to be collected within 60 days after September 30, 2017. Prior-year levies were recorded using these same principles, and remaining receivables are re-evaluated annually. Property taxes expected to be collected after 60 days are recorded as deferred revenue on the fund balance sheets.

The 2016 tax levy, for the 2016-2017 fiscal year, was \$1,767,435 with a tax rate per \$100 valuation of 0.216 for general and \$54,100 with a tax rate per \$100 valuation of .1982 for the business improvement district. The assessed value upon which the 2016 levy was based was \$818,257,209 for general and \$27,299,968 for the business improvement district.

NOTE 12 – PRIOR PERIOD ADJUSTMENT

The beginning net position was adjusted to account for construction in progress for the two paving districts which were capitalized in the current year.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF SCOTTSBLUFF, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 5,215,861	\$ 5,215,861	\$ 5,269,987	\$ 54,126
Intergovernmental	-	-	12,068	12,068
Local	3,274,917	3,274,917	3,447,942	173,025
Total revenues	<u>8,490,778</u>	<u>8,490,778</u>	<u>8,729,997</u>	<u>239,219</u>
Expenditures:				
General government	847,762	847,762	618,680	229,082
Public safety - Police and Fire	5,234,686	5,234,686	5,095,933	138,753
Public works - Other	430,956	430,956	346,452	84,504
Culture and recreation	2,824,105	2,824,105	2,309,015	515,090
Total expenditures	<u>9,337,509</u>	<u>9,337,509</u>	<u>8,370,080</u>	<u>967,429</u>
Excess revenues over (under) expenditures	\$ <u>(846,731)</u>	\$ <u>(846,731)</u>	359,917	\$ <u>1,206,648</u>
Fund balances, October 1			<u>4,352,108</u>	
Fund balances, September 30			\$ <u>4,712,025</u>	

See accompanying notes.

**CITY OF SCOTTSBLUFF, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
TRANSPORTATION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 1,148,669	\$ 1,148,669	\$ 1,135,548	\$ (13,121)
Intergovernmental	1,839,406	1,839,406	1,865,952	26,546
Local	5,000	5,000	67,871	62,871
Total revenues	<u>2,993,075</u>	<u>2,993,075</u>	<u>3,069,371</u>	<u>76,296</u>
Expenditures:				
Public works - Streets	<u>3,783,782</u>	<u>3,783,782</u>	<u>3,227,979</u>	<u>555,803</u>
Total expenditures	<u>3,783,782</u>	<u>3,783,782</u>	<u>3,227,979</u>	<u>555,803</u>
Excess revenues over (under) expenditures	\$ <u>(790,707)</u>	\$ <u>(790,707)</u>	(158,608)	\$ <u>632,099</u>
Fund balances, October 1			<u>2,841,024</u>	
Fund balances, September 30			\$ <u>2,682,416</u>	

See accompanying notes.

**CITY OF SCOTTSBLUFF, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
ECONOMIC DEVELOPMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 950,000	\$ 950,000	\$ 990,244	\$ 40,244
Local	18,000	18,000	137,043	119,043
Total revenues	<u>968,000</u>	<u>968,000</u>	<u>1,127,287</u>	<u>159,287</u>
Expenditures:				
Community development	5,481,928	5,481,928	2,034,583	3,447,345
Total expenditures	<u>5,481,928</u>	<u>5,481,928</u>	<u>2,034,583</u>	<u>3,447,345</u>
Excess revenues over (under) expenditures	\$ <u>(4,513,928)</u>	\$ <u>(4,513,928)</u>	(907,296)	\$ <u>3,606,632</u>
Fund balances, October 1			<u>6,481,737</u>	
Fund balances, September 30			\$ <u>5,574,441</u>	

See accompanying notes.

**CITY OF SCOTTSBLUFF, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ 742,842	\$ 742,842	\$ 714,912	\$ (27,930)
Local	1,039,800	1,039,800	482,848	(556,952)
Total revenues	<u>1,782,642</u>	<u>1,782,642</u>	<u>1,197,760</u>	<u>(584,882)</u>
Expenditures:				
General government	4,214,943	4,214,943	1,745,479	2,469,463
Total expenditures	<u>4,214,943</u>	<u>4,214,943</u>	<u>1,745,479</u>	<u>2,469,463</u>
Excess revenues over (under) expenditures	\$ <u>(2,432,301)</u>	\$ <u>(2,432,301)</u>	(547,719)	\$ <u>1,884,581</u>
Fund balances, October 1			<u>4,474,056</u>	
Fund balances, September 30			\$ <u><u>3,926,337</u></u>	

See accompanying notes.

**CITY OF SCOTTSBLUFF, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
SPECIAL PROJECTS FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ 126,999	\$ 126,999
Intergovernmental	-	-	18,853	18,853
Local	501,000	501,000	14,574	(486,426)
Total revenues	<u>501,000</u>	<u>501,000</u>	<u>160,426</u>	<u>(340,574)</u>
Expenditures:				
General government	500,000	500,000	107,066	392,934
Total expenditures	<u>500,000</u>	<u>500,000</u>	<u>107,066</u>	<u>392,934</u>
Excess revenues over (under) expenditures	\$ <u>1,000</u>	\$ <u>1,000</u>	53,360	\$ <u>52,360</u>
Fund balances, October 1			<u>528,298</u>	
Fund balances, September 30			\$ <u>581,658</u>	

See accompanying notes.

**CITY OF SCOTTSBLUFF, NEBRASKA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
LEASING CORPORATION FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Local	687,893	687,893	683,680	(4,213)
Total revenues	<u>687,893</u>	<u>687,893</u>	<u>683,680</u>	<u>(4,213)</u>
Expenditures:				
General government	687,868	687,868	688,023	(155)
Total expenditures	<u>687,868</u>	<u>687,868</u>	<u>688,023</u>	<u>(155)</u>
Excess revenues over (under) expenditures	\$ <u>25</u>	\$ <u>25</u>	(4,343)	\$ <u>(4,368)</u>
Fund balances, October 1			<u>31,085</u>	
Fund balances, September 30			\$ <u>26,742</u>	

See accompanying notes.

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

NOTES TO THE BUDGETARY COMPARISON SCHEDULES

September 30, 2017

NOTE 1 – BUDGET AND BUDGETARY ACCOUNTING

The City follows the following procedures in establishing the budgetary data reflected in the accompanying financial statements:

1. Prior to September 1, the City Clerk submits to the City Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to September 20, the budget is legally enacted through passage of an ordinance.
4. Formal budgetary integration is employed as a management control device for the General, Special Revenue, Capital Projects, Debt Service and Proprietary Funds.
5. Budgets are prepared using the cash basis of accounting which is a basis not consistent with accounting principles generally accepted in the United States of America.
6. The City manager is authorized to transfer budgeted amounts between departments within any fund; however, any revision that alters total expenditures of any fund requires approval of council and a public hearing.
7. All appropriations lapse at year end.

NOTE 2 - RECONCILIATION OF BUDGET BASIS REVENUE AND EXPENDITURES TO GAAP

Revenues and expenditures presented on a non-GAAP budget basis of accounting differ from the revenues and expenditures presented in accordance with GAAP because of the different treatment of accruals. A reconciliation for the year ended September 30, 2017, which discloses the nature and amount of the adjustments necessary to convert the actual GAAP data to the budgetary basis, is presented below:

	<u>General</u> <u>Fund</u>	<u>Transp.</u> <u>Fund</u>	<u>Econ.</u> <u>Dev.</u> <u>Fund</u>	<u>Debt</u> <u>Service</u> <u>Fund</u>	<u>Special</u> <u>Projects</u> <u>Fund</u>	<u>Leasing</u> <u>Corp.</u> <u>Fund</u>
Net change in fund balances:						
Balance on a GAAP basis	\$ 310,232	\$ (164,926)	\$ (940,088)	\$ (59,301)	\$ 54,051	\$ (4,367)
Basis differences (accruals occur because the cash basis of accounting use for budgeting differs from the modified accrual basis of accounting prescribed for governmental fund	49,685	6,318	32,792	(488,418)	(691)	24
Balance on a budget basis	\$ <u>359,917</u>	\$ <u>(158,608)</u>	\$ <u>(907,296)</u>	\$ <u>(547,719)</u>	\$ <u>53,360</u>	\$ <u>(4,343)</u>

CITY OF SCOTTSBLUFF
Scottsbluff, Nebraska

OTHER SUPPLEMENTARY INFORMATION

**CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017**

	Regional Library	Cemetery & Cemetery Perpetual Care	Business Improvement District	Public Safety Equipment	Industrial Site
ASSETS					
Equity in pooled cash	\$ 46,895	\$ 681,458	\$ 238,286	\$ 439,307	\$ 321,376
Funds held by county treasurer	-	8,088	4,545	10,545	-
Net receivables:					
Taxes	-	57,906	10,315	93,087	-
Accrued interest	48	703	246	452	330
Governmental unit	-	-	-	1,991	-
Other receivables	-	2,291	-	-	-
Total assets	<u>\$ 46,943</u>	<u>\$ 750,446</u>	<u>\$ 253,392</u>	<u>\$ 545,382</u>	<u>\$ 321,706</u>
LIABILITIES					
Accounts payable	\$ 116	\$ 7,169	\$ 1,603	\$ 5,345	\$ -
Accrued salaries	-	4,180	-	-	-
Other accrued expenses	-	291	-	-	-
Total liabilities	<u>116</u>	<u>11,640</u>	<u>1,603</u>	<u>5,345</u>	<u>-</u>
DEFERRED INFLOW OF RESOURCES					
Deferred revenue	-	59,418	10,858	95,949	-
FUND BALANCES					
Restricted for:					
Debt service	-	-	-	-	-
Economic development	-	-	-	-	-
Other restricted	46,827	-	-	-	-
Unrestricted	<u>-</u>	<u>679,388</u>	<u>240,931</u>	<u>444,088</u>	<u>321,706</u>
Total fund balances	<u>46,827</u>	<u>679,388</u>	<u>-</u>	<u>444,088</u>	<u>321,706</u>
Total liabilities and fund balances	<u>\$ 46,943</u>	<u>\$ 750,446</u>	<u>\$ 12,461</u>	<u>\$ 545,382</u>	<u>\$ 321,706</u>

<u>Keno</u>	<u>Mutual Fire</u>	<u>CDBG Fund</u>	<u>Capital Projects Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 221,162	\$ 252,784	\$ 30,511	\$ 72,346	\$ 2,304,125
-	-	-	2,996	26,174
-	-	-	16,648	177,956
228	261	32	74	2,374
-	-	-	-	1,991
-	-	-	-	2,291
<u>\$ 221,390</u>	<u>\$ 253,045</u>	<u>\$ 30,543</u>	<u>\$ 92,064</u>	<u>\$ 2,514,911</u>
\$ 16,212	\$ -	\$ -	\$ 17,519	\$ 47,964
-	-	-	-	4,180
-	-	-	-	291
<u>16,212</u>	<u>-</u>	<u>-</u>	<u>17,519</u>	<u>52,435</u>
-	-	-	16,965	183,190
-	-	-	-	-
-	-	-	-	-
205,178	253,045	30,543	-	535,593
-	-	-	57,580	1,743,693
<u>205,178</u>	<u>253,045</u>	<u>30,543</u>	<u>-</u>	<u>2,279,286</u>
<u>\$ 221,390</u>	<u>\$ 253,045</u>	<u>\$ 30,543</u>	<u>\$ 34,484</u>	<u>\$ 2,514,911</u>

**CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Regional Library	Cemetery & Cemetery Perpetual Care	Business Improvement District	Public Safety Equipment	Industrial Site
Revenues:					
Taxes and special assessments	\$ -	\$ 160,189	\$ 54,979	\$ 209,021	\$ -
Licenses and permits	-	2,600	-	-	-
Intergovernmental	2,497	-	-	6,014	-
Charges for services	-	58,460	-	-	-
Investment income	268	3,901	1,105	2,211	2,749
Other revenue	3,236	38,620	25,000	-	-
Total revenues	<u>6,001</u>	<u>263,770</u>	<u>81,084</u>	<u>217,246</u>	<u>2,749</u>
Expenditures:					
Current operations:					
General government	-	-	-	-	8,245
Public safety	-	-	-	36,993	-
Public health and social services	-	187,715	-	-	-
Culture and recreation:					
Library	2,180	-	-	-	-
Public works	-	-	4,122	-	-
Capital expenditures	-	17,000	39,446	98,374	20,354
Debt service:					
Principal	-	-	-	50,000	-
Interest	-	-	-	8,794	-
Total expenditures	<u>2,180</u>	<u>204,715</u>	<u>43,568</u>	<u>194,161</u>	<u>28,599</u>
Excess revenues over (under) expenditures	<u>3,821</u>	<u>59,055</u>	<u>37,516</u>	<u>23,085</u>	<u>(25,850)</u>
Other financing sources (uses):					
Gain (loss) on sale of assets	-	-	-	-	272,635
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>272,635</u>
Excess revenues and other financing sources over (under) expenditures and other uses	3,821	59,055	37,516	23,085	246,785
Fund balances, October 1	<u>43,006</u>	<u>620,333</u>	<u>203,415</u>	<u>421,003</u>	<u>74,921</u>
Fund balances, September 30	<u>\$ 46,827</u>	<u>\$ 679,388</u>	<u>\$ 240,931</u>	<u>\$ 444,088</u>	<u>\$ 321,706</u>

Keno	Mutual Fire	CDBG	Capital Projects	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 59,711	\$ 483,900
-	-	-	-	2,600
-	-	30,000	-	38,511
-	-	-	-	58,460
1,395	1,674	189	577	14,069
74,814	105,696	-	-	247,366
<u>76,209</u>	<u>107,370</u>	<u>30,189</u>	<u>60,288</u>	<u>844,906</u>
42,081	-	42,889	-	93,215
-	9,363	-	-	46,356
-	-	-	-	187,715
-	-	-	-	2,180
-	-	-	-	4,122
10,809	-	-	74,118	260,101
-	-	-	-	50,000
-	-	-	-	8,794
<u>52,890</u>	<u>9,363</u>	<u>42,889</u>	<u>74,118</u>	<u>652,483</u>
<u>23,319</u>	<u>98,007</u>	<u>(12,700)</u>	<u>(13,830)</u>	<u>192,423</u>
-	-	-	-	272,635
-	-	-	-	272,635
23,319	98,007	(12,700)	(13,830)	465,058
<u>181,859</u>	<u>155,038</u>	<u>43,243</u>	<u>71,410</u>	<u>1,814,228</u>
<u>\$ 205,178</u>	<u>\$ 253,045</u>	<u>\$ 30,543</u>	<u>\$ 57,580</u>	<u>\$ 2,279,286</u>

**CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
SEPTEMBER 30, 2017**

	<u>Health Insurance</u>	<u>Unemployment Compensation</u>	<u>Geographic Information System</u>	<u>Central Garage</u>	<u>Totals</u>
ASSETS					
Current assets					
Equity in pooled cash	\$ 1,416,118	\$ 66,411	\$ 34,439	\$ (93,330)	\$ 1,423,638
Net receivables:					
Accrued interest	<u>1,460</u>	<u>68</u>	<u>34</u>	<u>-</u>	<u>1,562</u>
Total current assets	<u>1,417,578</u>	<u>66,479</u>	<u>34,473</u>	<u>(93,330)</u>	<u>1,425,200</u>
 Total assets	 <u>\$ 1,417,578</u>	 <u>\$ 66,479</u>	 <u>\$ 34,473</u>	 <u>\$ (93,330)</u>	 <u>\$ 1,425,200</u>
LIABILITIES					
Current Liabilities					
Accounts payable	\$ 990	\$ -	\$ 35	\$ 7,107	\$ 8,132
Accrued salaries	-	-	1,617	3,857	5,474
Accrued compensated absences	-	-	492	1,193	1,685
Other accrued expenses	-	-	32	325	357
Total current liabilities	<u>990</u>	<u>-</u>	<u>2,176</u>	<u>12,482</u>	<u>15,648</u>
Noncurrent liabilities					
Compensated absences	<u>-</u>	<u>-</u>	<u>353</u>	<u>13,437</u>	<u>13,790</u>
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>353</u>	<u>13,437</u>	<u>13,790</u>
 Total liabilities	 <u>990</u>	 <u>-</u>	 <u>2,529</u>	 <u>25,919</u>	 <u>29,438</u>
NET POSITION					
Unreserved	<u>1,416,588</u>	<u>66,479</u>	<u>31,944</u>	<u>(119,249)</u>	<u>1,395,762</u>
Total net position	<u>1,416,588</u>	<u>66,479</u>	<u>31,944</u>	<u>(119,249)</u>	<u>1,395,762</u>
 Total liabilities and net position	 <u>\$ 1,417,578</u>	 <u>\$ 66,479</u>	 <u>\$ 34,473</u>	 <u>\$ (93,330)</u>	 <u>\$ 1,425,200</u>

**CITY OF SCOTTSBLUFF, NEBRASKA
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Health Insurance	Unemployment Compensation	Geographic Information System	Central Garage	Total
Operating revenues:					
Charges for services	\$ -	\$ -	\$ -	\$ 176,557	\$ 176,557
Other revenues	<u>2,368,836</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,368,836</u>
Total operating revenues	<u>2,368,836</u>	<u>-</u>	<u>-</u>	<u>176,557</u>	<u>2,545,393</u>
Operating expenses:					
Personnel services	-	-	57,184	162,629	219,813
Operating supplies	-	-	208	23,369	23,577
Contractual	-	-	8,357	58	8,415
Maintenance	-	-	6,200	105,092	111,292
Utilities	-	-	427	4,067	4,494
Insurance	-	-	-	591	591
Other operating expenses	<u>2,095,807</u>	<u>2,684</u>	<u>-</u>	<u>-</u>	<u>2,098,491</u>
Total operating expenses	<u>2,095,807</u>	<u>2,684</u>	<u>72,376</u>	<u>295,806</u>	<u>2,466,673</u>
Operating income (loss)	<u>273,029</u>	<u>(2,684)</u>	<u>(72,376)</u>	<u>(119,249)</u>	<u>78,720</u>
Non-operating revenues (expenses):					
Investment income	8,950	391	97	-	9,438
Interest expense	<u>-</u>	<u>-</u>	<u>(266)</u>	<u>-</u>	<u>(266)</u>
Net non-operating revenues (expenses)	<u>8,950</u>	<u>391</u>	<u>(169)</u>	<u>-</u>	<u>9,172</u>
Income before transfers	<u>281,979</u>	<u>(2,293)</u>	<u>(72,545)</u>	<u>(119,249)</u>	<u>87,892</u>
Transfers from (to) other funds:					
Operating transfers in	<u>-</u>	<u>-</u>	<u>104,280</u>	<u>-</u>	<u>104,280</u>
Net transfers from (to) other funds	<u>-</u>	<u>-</u>	<u>104,280</u>	<u>-</u>	<u>104,280</u>
Change in net position	281,979	(2,293)	31,735	(119,249)	192,172
Net position, October 1	<u>1,134,609</u>	<u>68,772</u>	<u>209</u>	<u>-</u>	<u>1,203,590</u>
Net position, September 30	<u>\$ 1,416,588</u>	<u>\$ 66,479</u>	<u>\$ 31,944</u>	<u>\$ (119,249)</u>	<u>\$ 1,395,762</u>



CONTRYMAN ASSOCIATES, P.C.

Certified Public Accountants

505 North Diers Ave P.O. Box 700 Grand Island NE 68802 308-382-5720 Fax: 308-382-5945	201 Foundation Place P.O. Box 2026 Hastings NE 68902 402-463-6711 Fax: 402-463-6713	315 West 60 th , Suite 500 P.O. Box 1746 Kearney NE 68848 308-237-5930 Fax: 308-234-4410	707 East Pacific P.O. Drawer H Lexington NE 68850 308-324-2368 Fax: 308-324-2360	1001 West 27 th Street P.O. Box 2246 Scottsbluff NE 69363 308-635-7705 Fax: 308-635-0599	1415 16 th Street, Suite 201 P.O. Box 191 Central City NE 68826 308-946-3870 Fax: 308-382-5945	826 G Street Geneva, NE 68361 402-759-3002 Fax: 402-759-4342
---	---	---	--	---	---	---

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditors' Report

To the Honorable Mayor, City Council
And City Manager
City of Scottsbluff, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Scottsbluff, Nebraska, as of and for the year ended September 30, 2017, which collectively comprise the City of Scottsbluff's basic financial statements and have issued our report thereon dated February 14, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Scottsbluff's internal control over financial reporting (internal control) as a basis for designing our audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Scottsbluff's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Scottsbluff's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

www.capc.com

Members: American Institute of Certified Public Accountants - CPAmerica International


Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Scottsbluff, Nebraska's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Certified Public Accountants
Scottsbluff, Nebraska

February 14, 2018

City of Scottsbluff, Nebraska

Tuesday, February 20, 2018

Regular Meeting

Item Finance2

Council to consider a three year agreement with Contryman and Associates to provide audit services and authorize the Mayor to sign the agreement.

Staff Contact: Nathan Johnson, City Manager



CONTRYMAN ASSOCIATES, P.C.

Certified Public Accountants

505 North Diers Ave P.O. Box 700 Grand Island NE 68802 308-382-5720 Fax: 308-382-5945	201 Foundation Place P.O. Box 2026 Hastings NE 68902 402-463-6711 Fax: 402-463-6713	315 West 60 th , Suite 500 P.O. Box 1746 Kearney NE 68848 308-237-5930 Fax: 308-234-4410	707 East Pacific P.O. Drawer H Lexington NE 68850 308-324-2368 Fax: 308-324-2360	1001 West 27 th Street P.O. Box 2246 Scottsbluff NE 69363 308-635-7705 Fax: 308-635-0599	1415 16 th Street, Suite 201 P.O. Box 191 Central City NE 68826 308-946-3870 Fax: 308-382-5945	826 G Street Geneva, NE 68361 402-759-3002 Fax: 402-759-4342
---	---	---	--	---	---	---

February 15, 2018

City of Scottsbluff
2525 Circle Drive
Scottsbluff, Nebraska 69361

The following represents our understanding of the services we will provide City of Scottsbluff, Nebraska.

You have requested that we audit the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Scottsbluff, Nebraska, as of September 30, 2018, and for the year then ended and the related notes, which collectively comprise City of Scottsbluff, Nebraska's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that the Management's Discussion and Analysis (MD&A) and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary comparison schedules

www.cadc.com

Supplementary information other than RSI will accompany City of Scottsbluff, Nebraska's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole.

1. Combining Balance Sheet – Nonmajor Governmental Funds
2. Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds.
3. Combining Statement of Net Position – Internal Service Funds
4. Combining Statement of Revenues, Expenses, and Changes in Net Position – Internal Service Funds

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and in accordance with *Government Auditing Standards*.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements in order to design audit procedures that are

appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s). If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of City of Scottsbluff, Nebraska's compliance with provisions of applicable laws, regulations, contracts, and agreements. However the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

- d. For including the auditors' report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements (if any) and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the engagement and pertaining to current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

Reporting

We will issue a written report upon completion of our audit of City of Scottsbluff, Nebraska's basic financial statements. Our report will be addressed to the governing body of City of Scottsbluff, Nebraska. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The timing of our audit will be scheduled for performance and completion as follows:

	<i>Begin</i>	<i>Complete</i>
Document internal control and preliminary tests	December	January
Mail confirmations	December	December
Perform year-end audit procedures	January	January
Issue audit report		March

Jada Thompson is the engagement shareholder for the audit services specified in this letter. Her responsibilities include supervising Contryman Associates P.C.'s services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. We estimate that our fees for the audits of the years ending September 30, 2018, 2019 and 2020 will not exceed \$27,000, \$28,000 and \$28,500. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate or new standards that would need to be implemented that would also affect this fee estimate. Whenever possible, we will attempt to use City of Scottsbluff, Nebraska's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

Also during the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditors' report to the date the basic financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to Council and management the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Contryman Associates P.C. and constitutes confidential information. However, we may be requested to make certain audit documentation available to state or federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Contryman Associates P.C.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

Contryman Associates, P.C.
Certified Public Accountants
Scottsbluff, Nebraska

RESPONSE:

This letter correctly sets forth our understanding of City of Scottsbluff, Nebraska.

Approved By: _____

Title: _____

Date: _____

211 South 84th Street
Suite 100
Lincoln, NE 68510

Phone: 402-483-7781
Fax: 402-483-5198
1-800-747-0081

Email:
info@BMGCPAs.com

www.BMGCPAs.com

- Tax Planning and Preparation
- Retirement Planning
- Auditing and Accounting
- Business Consulting
- Business Valuations
- Computer Consulting

System Review Report

To the Shareholders
Contryman Associates, P.C.
and the Peer Review Committee of the Nevada Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Contryman Associates, P.C. (the firm) in effect for the year ended March 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Contryman Associates, P.C. in effect for the year ended March 31, 2016, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Contryman Associates, P.C. has received a peer review rating of *pass*.

BMG Certified Public Accountants, LLP



Lincoln, Nebraska
July 19, 2016

City of Scottsbluff, Nebraska

Tuesday, February 20, 2018

Regular Meeting

Item Finance3

Council to review the January 2018 Financial Report.

Staff Contact: Liz Hilyard, Finance Director

City of Scottsbluff
FUND EQUITY IN CASH - YEAR TO DATE
FOR THE FOUR MONTHS ENDED JANUARY 31, 2018 AND 2017

Fund	Fund #	OCTOBER 1, 2016		OCTOBER 1, 2017	
		THRU JAN 31, 2017		THRU JAN 31, 2018	
		NET CHANGE IN CASH		NET CHANGE IN CASH	
General	111	\$ (153,739.54)	\$	(239,273.92)	
Regional Library	211	\$ (675.09)	\$	199.19	
Transportation	212	\$ (726,062.74)	\$	(395,509.64)	Bond payment - 2015 Chip seal project
Cemetery	213	\$ (5,568.10)	\$	23,269.03	
Cemetery Perp Care	214	\$ (26,980.28)	\$	(28,724.74)	1st half budgeted transfer to Cemetery operating
Special Projects	215	\$ (318,211.90)	\$	(14,420.87)	RBOT remittance to Rockstep
Business Improvement	216	\$ (55,174.86)	\$	(2,165.79)	
Public Safety	218	\$ (22,903.66)	\$	(96,246.16)	Annual Comm Center payment - Scb Cty
Scb Industrial Sites	219	\$ 244,289.38	\$	(152,926.95)	transfer to General Fund - East Overland improvements
Keno	223	\$ 20,332.85	\$	(12,538.26)	Downtown Plaza improvements
Economic Development	224	\$ 258,877.82	\$	(49,729.72)	grants/loans
Mutual Fire Organization	225	\$ 53,885.42	\$	22,809.44	
Debt Service	311	\$ (330,314.54)	\$	(404,573.79)	Bond payment - PS Bldg/Library Bldg
TIF	321	\$ 78,154.33	\$	(69,294.38)	Bondholder payments
CDBG	411	\$ 257.13	\$	(41.78)	
Leasing Corporation	412	\$ 251.23	\$	(58.47)	
Capital Projects	511	\$ 5,547.39	\$	(5,744.69)	admin car purchase
Environmental Services	621	\$ 48,200.02	\$	153,106.76	
Wastewater	631	\$ (152,915.50)	\$	(129,742.98)	NDEQ loan payments
Water	641	\$ 166,648.27	\$	(718,842.82)	Broadway water main replacement
Electric	651	\$ 23,515.96	\$	378.30	
Stormwater	661	\$ 37,368.36	\$	9,243.61	
GIS	721	\$ 13,656.02	\$	18,308.10	internal service fund
Central Garage	725	\$ (27,087.81)	\$	(48,692.77)	internal service fund
Unemployment Comp	811	\$ 408.91	\$	4.04	
Health Insurance	812	\$ 127,232.87	\$	5,286.95	claims in excess of re-insurance payments
TOTAL		\$ (741,008.06)	\$	(2,135,922.31)	

City of Scottsbluff

Fund Equity in Cash January 31, 2018

Fund	Fund #	2 YRS PRIOR January 31, 2016	PRIOR YEAR January 31, 2017	PRIOR MONTH December 31, 2017	CURRENT MONTH January 31, 2018	MONTHLY CHANGE IN CASH
General	111	\$ 3,269,906.99	\$ 3,996,460.92	\$ 4,877,191.07	\$ 4,605,583.37	\$(271,607.70)
Regional Library	211	32,996.07	43,337.40	47,018.52	47,271.76	253.24
Transportation	212	1,868,400.93	1,948,152.61	1,884,088.29	2,171,762.72	287,674.43
Cemetery	213	32,216.43	2,283.29	44,468.92	38,957.23	\$(5,511.69)
Cemetery Perp Care	214	517,480.29	585,111.59	620,525.78	639,159.51	18,633.73
Special Projects	215	519,126.13	213,052.15	270,595.35	227,108.51	\$(43,486.84)
Business Improvement	216	217,645.85	196,635.35	236,063.96	237,128.44	1,064.48
Public Safety	218	325,295.59	388,879.70	332,784.14	344,721.76	11,937.62
Scb Industrial Sites	219	57,008.63	318,907.98	168,560.19	168,811.04	250.85
Keno	223	163,650.33	203,142.71	201,812.17	209,367.88	7,555.71
Economic Development	224	5,826,094.11	6,517,379.88	5,469,877.94	5,408,323.00	\$(61,554.94)
Mutual Fire Organization	225	104,518.46	208,299.97	275,828.36	276,238.84	410.48
Debt Service	311	3,316,041.33	3,332,416.11	2,541,337.49	2,703,544.82	162,207.33
TIF	321	160,428.42	259,560.29	204,310.85	204,614.90	304.05
CDBG	411	42,916.01	43,328.34	30,593.97	30,639.50	45.53
Leasing Corporation	412	7,468.37	6,870.75	6,721.21	6,716.19	\$(5.02)
Capital Projects	511	121,421.03	74,471.40	60,674.09	66,878.64	6,204.55
Environmental Services	621	295,136.23	627,130.97	1,059,129.07	1,162,962.33	103,833.26
Wastewater	631	2,012,582.30	2,162,247.21	2,275,253.46	2,403,934.09	128,680.63
Water	641	1,615,667.61	2,236,766.58	1,925,398.86	1,672,837.23	\$(252,561.63)
Electric	651	1,368,680.60	1,412,983.00	1,426,088.21	1,428,210.48	2,122.27
Stormwater	661	552,396.44	582,312.51	633,205.30	633,323.59	118.29
GIS	721	28,801.89	36,882.98	60,776.15	52,811.13	\$(7,965.02)
Central Garage	725	-	\$(27,087.81)	\$(147,125.92)	\$(142,347.28)	4,778.64
Unemployment Comp	811	68,689.11	68,913.14	66,590.10	66,689.20	99.10
Health Insurance	812	1,079,146.99	1,257,358.83	1,334,444.97	1,426,016.36	91,571.39
TOTAL		\$ 23,603,716.14	\$ 26,695,797.85	\$ 25,906,212.50	\$ 26,091,265.24	\$ 185,052.74

Menards reimbursement - Delta Drive

RBOT payment to Rockstep

Inventive Wireless grant/loan

property tax, special assessment pmts rec'd

Broadway water main

Actual to budget rev c/y & p/y - ALL FUNDS



	2015-2016 YTD Activity	2016-2017 YTD Activity	2017-2018 Budget	January 2017-2018 MTD Activity	2017-2018 YTD Activity	2017-2018 Budget Remaining	% Budget Remaining
<u>111 - GENERAL</u>							
400 - Taxes	1,614,543.49	1,662,196.98	5,041,071.00	414,648.26	1,697,066.13	3,344,004.87	66 %
412 - Intergovernmental	6,424.02	5,493.91	0.00	0.00	480.38	(480.38)	0 %
420 - Charges for Services	192,337.63	139,502.87	504,206.00	50,732.58	121,428.07	382,777.93	76 %
460 - Investment Income	3,350.48	9,566.58	15,000.00	6,843.72	19,405.18	(4,405.18)	-29 %
470 - Miscellaneous Revenues	38,910.41	17,437.13	29,825.00	6,794.15	32,636.04	(2,811.04)	-9 %
480 - Other Financing Uses	857,926.77	878,275.40	2,870,250.00	0.00	1,066,609.41	1,803,640.59	63 %
111 - GENERAL Totals:	2,713,492.80	2,712,472.87	8,460,352.00	479,018.71	2,937,625.21	0.00	65 %
<u>211 - REGIONAL LIBRARY</u>							
460 - Investment Income	32.06	100.62	100.00	70.24	196.90	(96.90)	-97 %
470 - Miscellaneous Revenues	1,288.21	796.18	1,000.00	183.00	353.80	646.20	65 %
211 - REGIONAL LIBRARY Totals:	1,320.27	896.80	1,100.00	253.24	550.70	0.00	50 %
<u>212 - TRANSPORTATION</u>							
400 - Taxes	794,007.89	814,247.22	2,752,660.00	250,209.81	850,474.61	1,902,185.39	69 %
412 - Intergovernmental	0.00	0.00	280,362.00	0.00	0.00	280,362.00	100 %
420 - Charges for Services	3,073.50	595.00	0.00	0.00	1,860.00	(1,860.00)	0 %
460 - Investment Income	1,819.14	4,564.12	13,000.00	3,227.16	8,798.09	4,201.91	32 %
470 - Miscellaneous Revenues	59.60	988.95	0.00	230,392.10	232,557.21	(232,557.21)	0 %
480 - Other Financing Uses	0.00	0.00	2,699,200.00	0.00	0.00	2,699,200.00	100 %
212 - TRANSPORTATION Totals:	798,960.13	820,395.29	5,745,222.00	483,829.07	1,093,689.91	0.00	81 %
<u>213 - CEMETERY</u>							
420 - Charges for Services	17,710.00	10,790.00	62,200.00	5,050.00	13,550.00	48,650.00	78 %
460 - Investment Income	28.92	8.63	15.00	57.89	111.19	(96.19)	-641 %
470 - Miscellaneous Revenues	11,600.00	2,900.00	29,700.00	1,800.00	9,601.80	20,098.20	68 %
480 - Other Financing Uses	50,000.00	65,000.00	130,000.00	0.00	65,000.00	65,000.00	50 %
213 - CEMETERY Totals:	79,338.92	78,698.63	221,915.00	6,907.89	88,262.99	0.00	60 %
<u>214 - CEMETARY PERPETUAL CARE</u>							
400 - Taxes	28,400.08	30,061.94	165,000.00	16,483.96	31,837.81	133,162.19	81 %

	2015-2016 YTD Activity	2016-2017 YTD Activity	2017-2018 Budget	January 2017-2018 MTD Activity	2017-2018 YTD Activity	2017-2018 Budget Remaining	% Budget Remaining
420 - Charges for Services	6,900.00	4,350.00	21,600.00	1,200.00	4,200.00	17,400.00	81 %
460 - Investment Income	500.29	1,369.28	2,000.00	949.77	2,709.48	(709.48)	-35 %
214 - CEMETARY PERPETUAL CARE Totals:	35,800.37	35,781.22	188,600.00	18,633.73	38,747.29	0.00	79 %
<u>215 - SPECIAL PROJECTS</u>							
400 - Taxes	48,320.59	54,323.71	0.00	17,788.53	48,516.75	(48,516.75)	0 %
412 - Intergovernmental	8,472.21	6,021.31	0.00	1,985.10	7,816.64	(7,816.64)	0 %
420 - Charges for Services	550.00	625.00	0.00	0.00	0.00	0.00	0 %
450 - Contributions & Donations	3,070.00	3,056.63	0.00	3,000.00	3,172.00	(3,172.00)	0 %
460 - Investment Income	493.33	511.05	1,000.00	337.47	1,042.27	(42.27)	-4 %
470 - Miscellaneous Revenues	0.00	0.00	500,000.00	0.00	0.00	500,000.00	100 %
215 - SPECIAL PROJECTS Totals:	60,906.13	64,537.70	501,000.00	23,111.10	60,547.66	0.00	88 %
<u>216 - BUSINESS IMPROVEMENT</u>							
400 - Taxes	7,292.22	8,418.85	54,300.00	3,287.54	8,887.76	45,412.24	84 %
460 - Investment Income	209.89	462.14	800.00	352.36	998.26	(198.26)	-25 %
216 - BUSINESS IMPROVEMENT Totals:	7,502.11	8,880.99	55,100.00	3,639.90	9,886.02	0.00	82 %
<u>218 - PUBLIC SAFETY</u>							
400 - Taxes	37,025.28	39,191.84	216,000.00	21,490.20	41,507.08	174,492.92	81 %
412 - Intergovernmental	0.00	1,462.76	0.00	365.69	1,097.07	(1,097.07)	0 %
460 - Investment Income	307.70	896.40	1,000.00	512.24	1,513.99	(513.99)	-51 %
218 - PUBLIC SAFETY Totals:	37,332.98	41,551.00	217,000.00	22,368.13	44,118.14	0.00	80 %
<u>219 - INDUSTRIAL SITES</u>							
460 - Investment Income	55.41	585.27	100.00	250.85	934.78	(834.78)	-835 %
470 - Miscellaneous Revenues	0.00	265,026.00	0.00	0.00	0.00	0.00	0 %
219 - INDUSTRIAL SITES Totals:	55.41	265,611.27	100.00	250.85	934.78	0.00	-835 %
<u>223 - KENO</u>							
460 - Investment Income	159.17	459.50	500.00	311.11	868.44	(368.44)	-74 %
470 - Miscellaneous Revenues	22,022.30	22,500.59	60,000.00	7,244.60	25,581.93	34,418.07	57 %
223 - KENO Totals:	22,181.47	22,960.09	60,500.00	7,555.71	26,450.37	0.00	56 %
<u>224 - ECONOMIC DEVELOPMENT</u>							
400 - Taxes	330,673.43	338,247.91	911,970.00	80,458.52	323,959.03	588,010.97	64 %

	2015-2016 YTD Activity	2016-2017 YTD Activity	2017-2018 Budget	January 2017-2018 MTD Activity	2017-2018 YTD Activity	2017-2018 Budget Remaining	% Budget Remaining
460 - Investment Income	5,605.51	14,917.86	20,000.00	8,036.57	22,768.30	(2,768.30)	-14 %
470 - Miscellaneous Revenues	8,767.68	15,133.36	106,366.00	8,863.81	40,639.90	65,726.10	62 %
224 - ECONOMIC DEVELOPMENT Totals:	345,046.62	368,299.13	1,038,336.00	97,358.90	387,367.23	0.00	63 %
<u>225 - MUTUAL FIRE</u>							
412 - Intergovernmental	0.00	0.00	0.00	0.00	285,715.00	(285,715.00)	0 %
460 - Investment Income	102.22	465.04	500.00	410.48	1,137.64	(637.64)	-128 %
470 - Miscellaneous Revenues	52,848.00	52,848.00	105,696.00	0.00	52,848.00	52,848.00	50 %
225 - MUTUAL FIRE Totals:	52,950.22	53,313.04	106,196.00	410.48	339,700.64	0.00	-220 %
<u>311 - DEBT SERVICE</u>							
400 - Taxes	84,685.74	98,319.45	867,943.00	82,142.38	119,745.15	748,197.85	86 %
460 - Investment Income	3,211.17	7,413.33	12,000.00	4,017.37	11,383.78	616.22	5 %
470 - Miscellaneous Revenues	4,533.07	238,917.18	107,864.00	76,047.58	79,084.66	28,779.34	27 %
480 - Other Financing Uses	0.00	0.00	1,000,000.00	0.00	0.00	1,000,000.00	100 %
311 - DEBT SERVICE Totals:	92,429.98	344,649.96	1,987,807.00	162,207.33	210,213.59	0.00	89 %
<u>321 - TIF PROJECTS</u>							
400 - Taxes	(7,727.79)	7,232.94	160,000.00	0.00	14,491.38	145,508.62	91 %
460 - Investment Income	156.47	584.83	1,200.00	304.05	863.95	336.05	28 %
470 - Miscellaneous Revenues	0.00	56,566.86	0.00	0.00	0.00	0.00	0 %
480 - Other Financing Uses	0.00	0.00	300,000.00	0.00	0.00	300,000.00	100 %
321 - TIF PROJECTS Totals:	(7,571.32)	64,384.63	461,200.00	304.05	15,355.33	0.00	97 %
<u>411 - CDBG</u>							
460 - Investment Income	41.71	100.29	130.00	45.53	128.07	1.93	1 %
411 - CDBG Totals:	41.71	100.29	130.00	45.53	128.07	0.00	1 %
<u>412 - LEASE CORPORATION</u>							
460 - Investment Income	7.27	232.26	150.00	9.98	28.15	121.85	81 %
480 - Other Financing Uses	375,428.08	667,562.50	692,171.25	0.00	675,300.99	16,870.26	2 %
412 - LEASE CORPORATION Totals:	375,435.35	667,794.76	692,321.25	9.98	675,329.14	0.00	2 %
<u>511 - CAPITAL PROJECTS FUND</u>							
400 - Taxes	10,517.91	11,133.95	59,000.00	6,105.17	11,791.65	47,208.35	80 %
460 - Investment Income	114.10	167.69	100.00	99.38	259.95	(159.95)	-160 %
511 - CAPITAL PROJECTS FUND Totals:	10,632.01	11,301.64	59,100.00	6,204.55	12,051.60	0.00	80 %
<u>621 - ENVIRONMENTAL SERVICES</u>							

	2015-2016 YTD Activity	2016-2017 YTD Activity	2017-2018 Budget	January 2017-2018 MTD Activity	2017-2018 YTD Activity	2017-2018 Budget Remaining	% Budget Remaining
420 - Charges for Services	778,915.47	927,688.03	2,724,974.00	241,889.26	953,381.59	1,771,592.41	65 %
460 - Investment Income	294.60	1,297.38	3,500.00	1,728.12	4,457.23	(957.23)	-27 %
470 - Miscellaneous Revenues	36.00	948.00	500.00	0.00	46.42	453.58	91 %
621 - ENVIRONMENTAL SERVICES Totals:	779,246.07	929,933.41	2,728,974.00	243,617.38	957,885.24	0.00	65 %
<u>631 - WASTEWATER</u>							
412 - Intergovernmental	38,299.22	0.00	0.00	0.00	0.00	0.00	0 %
420 - Charges for Services	746,738.91	862,170.11	2,602,636.00	223,193.20	866,858.61	1,735,777.39	67 %
440 - Rents	0.00	1,800.00	300.00	0.00	10,125.00	(9,825.00)	-3,275 %
460 - Investment Income	1,938.00	5,037.28	5,000.00	3,572.16	10,098.14	(5,098.14)	-102 %
470 - Miscellaneous Revenues	700.00	389.75	0.00	0.00	0.00	0.00	0 %
631 - WASTEWATER Totals:	787,676.13	869,397.14	2,607,936.00	226,765.36	887,081.75	0.00	66 %
<u>641 - WATER</u>							
420 - Charges for Services	566,351.06	668,607.24	1,900,100.00	122,147.69	663,173.90	1,236,926.10	65 %
440 - Rents	12,450.00	11,052.16	33,200.00	2,840.88	11,338.06	21,861.94	66 %
460 - Investment Income	1,594.59	5,104.72	13,000.00	2,485.87	7,993.51	5,006.49	39 %
470 - Miscellaneous Revenues	9,652.01	11,437.27	5,000.00	2,414.95	8,344.29	(3,344.29)	-67 %
641 - WATER Totals:	590,047.66	696,201.39	1,951,300.00	129,889.39	690,849.76	0.00	65 %
<u>651 - ELECTRIC</u>							
460 - Investment Income	1,979.85	3,452.45	6,000.00	2,122.27	5,967.66	32.34	1 %
470 - Miscellaneous Revenues	784,426.77	804,775.40	2,539,750.00	0.00	824,609.41	1,715,140.59	68 %
651 - ELECTRIC Totals:	786,406.62	808,227.85	2,545,750.00	2,122.27	830,577.07	0.00	67 %
<u>661 - STORMWATER</u>							
412 - Intergovernmental	28,759.00	12,606.51	0.00	0.00	0.00	0.00	0 %
420 - Charges for Services	13,016.20	19,120.72	72,000.00	7,222.77	24,532.11	47,467.89	66 %
460 - Investment Income	554.18	1,317.36	3,000.00	941.10	2,608.97	391.03	13 %
480 - Other Financing Uses	25,000.00	25,000.00	610,800.00	0.00	25,000.00	585,800.00	96 %
661 - STORMWATER Totals:	67,329.38	58,044.59	685,800.00	8,163.87	52,141.08	0.00	92 %
<u>713 - CASH & INVESTMENT POOL</u>							
460 - Investment Income	0.00	0.00	0.00	(0.02)	(0.02)	0.02	0 %
470 - Miscellaneous Revenues	24.00	32.19	0.00	(15.00)	(14.81)	14.81	0 %
713 - CASH & INVESTMENT POOL Totals:	24.00	32.19	0.00	(15.02)	(14.83)	0.00	0 %

	2015-2016 YTD Activity	2016-2017 YTD Activity	2017-2018 Budget	January 2017-2018 MTD Activity	2017-2018 YTD Activity	2017-2018 Budget Remaining	% Budget Remaining
<u>721 - GIS SERVICES</u>							
460 - Investment Income	28.41	77.79	120.00	78.48	191.93	(71.93)	-60 %
480 - Other Financing Uses	55,552.48	52,331.24	97,000.00	0.00	48,500.00	48,500.00	50 %
721 - GIS SERVICES Totals:	55,580.89	52,409.03	97,120.00	78.48	48,691.93	0.00	50 %
<u>725 - CENTRAL GARAGE</u>							
420 - Charges for Services	0.00	57,958.10	248,000.00	25,163.78	56,132.00	191,868.00	77 %
460 - Investment Income	0.00	0.45	0.00	0.00	0.00	0.00	0 %
725 - CENTRAL GARAGE Totals:	0.00	57,958.55	248,000.00	25,163.78	56,132.00	0.00	77 %
<u>811 - UNEMPLOYMENT COMP</u>							
460 - Investment Income	66.76	159.51	400.00	99.10	278.67	121.33	30 %
811 - UNEMPLOYMENT COMP Totals:	66.76	159.51	400.00	99.10	278.67	0.00	30 %
<u>812 - HEALTH INSURANCE</u>							
460 - Investment Income	1,107.40	2,720.92	3,500.00	2,119.01	5,828.95	(2,328.95)	-67 %
470 - Miscellaneous Revenues	628,494.73	902,171.10	2,243,680.00	291,881.91	866,030.54	1,377,649.46	61 %
812 - HEALTH INSURANCE Totals:	629,602.13	904,892.02	2,247,180.00	294,000.92	871,859.49	0.00	61 %

Actual to budget c/y & p/y - ALL FUNDS



	2015-2016 YTD Activity	2016-2017 YTD Activity	2017-2018 Budget	January 2017-2018 MTD Activity	2017-2018 YTD Activity	2017-2018 Budget Remaining	% Budget Remaining
<u>111 - GENERAL</u>							
500 - Personnel	2,238,511.53	2,226,561.05	6,649,303.00	503,447.74	2,288,580.72	4,360,722.28	66 %
503 - Supplies	130,011.23	114,124.59	461,500.00	66,834.64	136,891.62	324,608.38	70 %
504 - Contract Services	696,446.73	736,400.06	1,707,685.00	145,642.07	608,113.58	1,099,571.42	64 %
550 - Capital Outlay	45,770.88	0.00	40,000.00	0.00	16,608.44	23,391.56	58 %
570 - Other Financing Uses	20,401.02	4,080.00	250,000.00	0.00	0.00	250,000.00	100 %
111 - GENERAL Totals:	3,131,141.39	3,081,165.70	9,108,488.00	715,924.45	3,050,194.36	0.00	67 %
<u>211 - REGIONAL LIBRARY</u>							
503 - Supplies	479.79	551.88	13,000.00	0.00	58.23	12,941.77	100 %
504 - Contract Services	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100 %
211 - REGIONAL LIBRARY Totals:	479.79	551.88	16,000.00	0.00	58.23	0.00	100 %
<u>212 - TRANSPORTATION</u>							
500 - Personnel	365,350.19	328,179.88	946,418.00	82,384.90	347,807.31	598,610.69	63 %
503 - Supplies	89,142.15	29,934.82	314,650.00	23,036.07	61,336.46	253,313.54	81 %
504 - Contract Services	197,588.21	196,522.77	925,216.00	61,964.23	409,122.16	516,093.84	56 %
550 - Capital Outlay	5,588.40	194,456.46	3,369,440.00	28,769.44	49,509.44	3,319,930.56	99 %
560 - Debt Service	250,778.16	710,846.25	483,555.00	0.00	472,927.50	10,627.50	2 %
570 - Other Financing Uses	26,163.06	26,082.75	252,000.00	0.00	26,000.00	226,000.00	90 %
212 - TRANSPORTATION Totals:	934,610.17	1,486,022.93	6,291,279.00	196,154.64	1,366,702.87	0.00	78 %
<u>213 - CEMETERY</u>							
500 - Personnel	47,112.22	51,792.88	158,899.00	11,194.89	51,100.65	107,798.35	68 %
503 - Supplies	7,159.34	2,707.05	20,050.00	871.02	1,997.63	18,052.37	90 %
504 - Contract Services	6,743.90	7,984.79	19,536.00	665.34	4,686.37	14,849.63	76 %
550 - Capital Outlay	0.00	17,000.00	0.00	0.00	0.00	0.00	0 %
213 - CEMETERY Totals:	61,015.46	79,484.72	198,485.00	12,731.25	57,784.65	0.00	71 %
<u>214 - CEMETARY PERPETUAL CARE</u>							
504 - Contract Services	0.00	0.00	500,000.00	0.00	0.00	500,000.00	100 %
570 - Other Financing Uses	50,000.00	65,000.00	130,000.00	0.00	65,000.00	65,000.00	50 %
214 - CEMETARY PERPETUAL CARE Totals:	50,000.00	65,000.00	630,000.00	0.00	65,000.00	0.00	90 %
<u>215 - SPECIAL PROJECTS</u>							

	2015-2016 YTD Activity	2016-2017 YTD Activity	2017-2018 Budget	January 2017-2018 MTD Activity	2017-2018 YTD Activity	2017-2018 Budget Remaining	% Budget Remaining
500 - Personnel	0.00	830.95	0.00	1,985.10	7,616.63	(7,616.63)	0 %
503 - Supplies	29.37	409.14	500,000.00	1,414.07	2,092.51	497,907.49	100 %
504 - Contract Services	15,929.04	49,330.46	0.00	63,198.77	63,198.77	(63,198.77)	0 %
215 - SPECIAL PROJECTS Totals:	15,958.41	50,570.55	500,000.00	66,597.94	72,907.91	0.00	85 %
<u>216 - BUSINESS IMPROVEMENT</u>							
500 - Personnel	673.91	3,167.26	3,500.00	0.00	386.10	3,113.90	89 %
503 - Supplies	0.00	0.00	0.00	2,490.00	2,490.00	(2,490.00)	0 %
504 - Contract Services	3,350.36	4,397.03	14,500.00	85.42	3,064.45	11,435.55	79 %
550 - Capital Outlay	0.00	5,907.74	60,000.00	0.00	3,500.00	56,500.00	94 %
570 - Other Financing Uses	0.00	0.00	100,000.00	0.00	0.00	100,000.00	100 %
216 - BUSINESS IMPROVEMENT Totals:	4,024.27	13,472.03	178,000.00	2,575.42	9,440.55	0.00	95 %
<u>218 - PUBLIC SAFETY</u>							
503 - Supplies	444.00	1,462.76	10,000.00	365.69	6,828.45	3,171.55	32 %
504 - Contract Services	0.00	0.00	97,125.00	0.00	82,418.00	14,707.00	15 %
550 - Capital Outlay	1,614.00	5,701.28	161,000.00	10,064.82	44,112.32	116,887.68	73 %
560 - Debt Service	54,727.50	58,793.75	0.00	0.00	0.00	0.00	0 %
570 - Other Financing Uses	0.00	0.00	200,000.00	0.00	0.00	200,000.00	100 %
218 - PUBLIC SAFETY Totals:	56,785.50	65,957.79	468,125.00	10,430.51	133,358.77	0.00	72 %
<u>219 - INDUSTRIAL SITES</u>							
504 - Contract Services	0.00	21,595.75	151,000.00	0.00	0.00	151,000.00	100 %
570 - Other Financing Uses	0.00	0.00	153,500.00	0.00	153,500.00	0.00	0 %
219 - INDUSTRIAL SITES Totals:	0.00	21,595.75	304,500.00	0.00	153,500.00	0.00	50 %
<u>223 - KENO</u>							
503 - Supplies	6,134.46	1,613.52	12,500.00	0.00	2,127.97	10,372.03	83 %
504 - Contract Services	459.94	0.00	24,000.00	0.00	13,996.00	10,004.00	42 %
550 - Capital Outlay	29,975.00	0.00	41,300.00	0.00	5,909.00	35,391.00	86 %
223 - KENO Totals:	36,569.40	1,613.52	77,800.00	0.00	22,032.97	0.00	72 %
<u>224 - ECONOMIC DEVELOPMENT</u>							
500 - Personnel	0.00	0.00	101,959.00	7,440.81	32,490.35	69,468.65	68 %
503 - Supplies	41.21	98.11	750.00	129.71	496.47	253.53	34 %
504 - Contract Services	67,398.90	111,432.07	5,050,036.00	152,527.98	269,360.27	4,780,675.73	95 %
224 - ECONOMIC DEVELOPMENT Totals:	67,440.11	111,530.18	5,152,745.00	160,098.50	302,347.09	0.00	94 %

	2015-2016 YTD Activity	2016-2017 YTD Activity	2017-2018 Budget	January 2017-2018 MTD Activity	2017-2018 YTD Activity	2017-2018 Budget Remaining	% Budget Remaining
<u>225 - MUTUAL FIRE</u>							
503 - Supplies	7,081.19	0.00	10,000.00	0.00	5,232.00	4,768.00	48 %
504 - Contract Services	0.00	0.00	39,880.00	0.00	10,709.24	29,170.76	73 %
550 - Capital Outlay	0.00	0.00	105,000.00	0.00	300,305.00	(195,305.00)	-186 %
570 - Other Financing Uses	0.00	0.00	100,000.00	0.00	0.00	100,000.00	100 %
225 - MUTUAL FIRE Totals:	7,081.19	0.00	254,880.00	0.00	316,246.24	0.00	-24 %
<u>311 - DEBT SERVICE</u>							
504 - Contract Services	1,680.00	0.00	28,280.00	0.00	0.00	28,280.00	100 %
570 - Other Financing Uses	375,428.08	667,962.50	4,192,171.25	0.00	675,300.99	3,516,870.26	84 %
311 - DEBT SERVICE Totals:	377,108.08	667,962.50	4,220,451.25	0.00	675,300.99	0.00	84 %
<u>321 - TIF PROJECTS</u>							
560 - Debt Service	0.00	7,232.94	160,000.00	0.00	14,491.38	145,508.62	91 %
570 - Other Financing Uses	0.00	0.00	300,000.00	0.00	0.00	300,000.00	100 %
321 - TIF PROJECTS Totals:	0.00	7,232.94	460,000.00	0.00	14,491.38	0.00	97 %
<u>412 - LEASE CORPORATION</u>							
504 - Contract Services	0.00	5.00	0.00	15.00	60.00	(60.00)	0 %
560 - Debt Service	375,418.84	667,562.50	692,171.25	0.00	675,300.99	16,870.26	2 %
412 - LEASE CORPORATION Totals:	375,418.84	667,567.50	692,171.25	15.00	675,360.99	0.00	2 %
<u>511 - CAPITAL PROJECTS FUND</u>							
550 - Capital Outlay	0.00	6,000.00	56,000.00	0.00	0.00	56,000.00	100 %
511 - CAPITAL PROJECTS FUND Totals:	0.00	6,000.00	56,000.00	0.00	0.00	0.00	100 %
<u>621 - ENVIRONMENTAL SERVICES</u>							
500 - Personnel	404,263.92	406,913.87	1,195,995.00	89,266.85	404,310.47	791,684.53	66 %
503 - Supplies	93,899.54	36,782.03	183,000.00	6,506.85	33,446.24	149,553.76	82 %
504 - Contract Services	224,270.03	221,650.95	752,448.00	47,858.47	229,276.23	523,171.77	70 %
550 - Capital Outlay	170,359.00	0.00	220,000.00	0.00	0.00	220,000.00	100 %
570 - Other Financing Uses	27,813.14	27,082.83	54,000.00	0.00	27,000.00	27,000.00	50 %
621 - ENVIRONMENTAL SERVICES Totals:	920,605.63	692,429.68	2,405,443.00	143,632.17	694,032.94	0.00	71 %
<u>631 - WASTEWATER</u>							
500 - Personnel	297,541.51	299,252.01	886,157.00	68,188.49	293,168.01	592,988.99	67 %

	2015-2016 YTD Activity	2016-2017 YTD Activity	2017-2018 Budget	January 2017-2018 MTD Activity	2017-2018 YTD Activity	2017-2018 Budget Remaining	% Budget Remaining
503 - Supplies	18,719.45	21,991.07	127,510.00	1,813.50	23,266.85	104,243.15	82 %
504 - Contract Services	181,567.53	173,480.77	501,123.00	21,090.05	177,723.28	323,399.72	65 %
550 - Capital Outlay	13,375.00	45,886.97	970,320.00	8,884.68	46,693.18	923,626.82	95 %
560 - Debt Service	322,945.35	322,945.35	645,890.00	0.00	322,945.35	322,944.65	50 %
570 - Other Financing Uses	70,913.14	70,082.83	740,000.00	0.00	70,000.00	670,000.00	91 %
631 - WASTEWATER Totals:	905,061.98	933,639.00	3,871,000.00	99,976.72	933,796.67	0.00	76 %
<u>641 - WATER</u>							
500 - Personnel	276,862.79	272,884.54	808,371.00	60,528.10	265,860.91	542,510.09	67 %
503 - Supplies	181,003.23	55,872.81	332,534.00	4,340.91	54,720.99	277,813.01	84 %
504 - Contract Services	95,636.26	117,848.42	471,258.00	34,224.84	134,604.45	336,653.55	71 %
550 - Capital Outlay	42,026.42	12,333.12	888,250.00	286,167.00	631,020.71	257,229.29	29 %
570 - Other Financing Uses	38,663.14	39,082.83	678,000.00	0.00	39,000.00	639,000.00	94 %
641 - WATER Totals:	634,191.84	498,021.72	3,178,413.00	385,260.85	1,125,207.06	0.00	65 %
<u>651 - ELECTRIC</u>							
503 - Supplies	0.00	0.00	1,000.00	0.00	0.00	1,000.00	100 %
570 - Other Financing Uses	769,426.77	789,775.40	3,289,750.00	0.00	824,609.41	2,465,140.59	75 %
651 - ELECTRIC Totals:	769,426.77	789,775.40	3,290,750.00	0.00	824,609.41	0.00	75 %
<u>661 - STORMWATER</u>							
503 - Supplies	400.88	545.99	14,615.00	0.00	166.61	14,448.39	99 %
504 - Contract Services	46,834.16	10,448.08	89,524.00	2,772.12	12,237.90	77,286.10	86 %
550 - Capital Outlay	0.00	0.00	528,880.00	4,653.88	8,008.88	520,871.12	98 %
570 - Other Financing Uses	0.00	0.00	250,000.00	0.00	0.00	250,000.00	100 %
661 - STORMWATER Totals:	47,235.04	10,994.07	883,019.00	7,426.00	20,413.39	0.00	98 %
<u>721 - GIS SERVICES</u>							
500 - Personnel	23,431.71	20,059.33	60,689.00	4,865.49	20,592.95	40,096.05	66 %
503 - Supplies	3,000.00	209.09	3,500.00	142.00	142.00	3,358.00	96 %
504 - Contract Services	6,517.15	3,343.04	14,625.00	3,036.01	9,517.39	5,107.61	35 %
560 - Debt Service	15,652.48	15,191.24	0.00	0.00	0.00	0.00	0 %
721 - GIS SERVICES Totals:	48,601.34	38,802.70	78,814.00	8,043.50	30,252.34	0.00	62 %
<u>725 - CENTRAL GARAGE</u>							
500 - Personnel	0.00	50,155.46	148,744.00	12,249.71	55,204.65	93,539.35	63 %

	2015-2016 YTD Activity	2016-2017 YTD Activity	2017-2018 Budget	January 2017-2018 MTD Activity	2017-2018 YTD Activity	2017-2018 Budget Remaining	% Budget Remaining
503 - Supplies	0.00	7,005.54	26,500.00	665.85	13,059.35	13,440.65	51 %
504 - Contract Services	0.00	27,885.36	92,170.00	7,469.58	24,237.39	67,932.61	74 %
550 - Capital Outlay	0.00	0.00	0.00	0.00	5,217.99	(5,217.99)	0 %
725 - CENTRAL GARAGE Totals:	0.00	85,046.36	267,414.00	20,385.14	97,719.38	0.00	63 %
<u>811 - UNEMPLOYMENT COMP</u>							
504 - Contract Services	0.00	0.00	65,000.00	0.00	0.00	65,000.00	100 %
811 - UNEMPLOYMENT COMP Totals:	0.00	0.00	65,000.00	0.00	0.00	0.00	100 %
<u>812 - HEALTH INSURANCE</u>							
504 - Contract Services	706,163.71	781,770.53	2,294,625.00	166,059.88	860,971.25	1,433,653.75	62 %
812 - HEALTH INSURANCE Totals:	706,163.71	781,770.53	2,294,625.00	166,059.88	860,971.25	0.00	62 %



Actual to budget c/y & p/y - GENERAL FUND

	2015-2016 YTD Activity	2016-2017 YTD Activity	2017-2018 Budget	January 2017-2018 MTD Activity	2017-2018 YTD Activity	2017-2018 Budget Remaining	% Budget Remaining
111 - GENERAL							
000 - NULL							
504 - Contract Services	0.00	70.99	0.00	0.00	0.00	0.00	0 %
000 - NULL Totals:	0.00	70.99	0.00	0.00	0.00	0.00	0 %
111 - FINANCE							
500 - Personnel	38,238.08	43,698.04	116,175.00	10,270.71	43,681.84	72,493.16	62 %
503 - Supplies	5,951.12	5,712.17	16,300.00	1,399.88	5,316.54	10,983.46	67 %
504 - Contract Services	35,776.37	33,989.93	63,356.00	2,502.79	43,155.13	20,200.87	32 %
570 - Other Financing Uses	2,000.00	0.00	0.00	0.00	0.00	0.00	0 %
111 - FINANCE Totals:	81,965.57	83,400.14	195,831.00	14,173.38	92,153.51	103,677.49	53 %
112 - PERSONNEL							
500 - Personnel	5,268.25	5,632.51	16,830.00	1,347.98	5,789.78	11,040.22	66 %
503 - Supplies	0.00	87.38	4,750.00	372.91	444.48	4,305.52	91 %
504 - Contract Services	6,366.83	11,345.25	27,950.00	2,039.25	5,441.17	22,508.83	81 %
112 - PERSONNEL Totals:	11,635.08	17,065.14	49,530.00	3,760.14	11,675.43	37,854.57	76 %
113 - COUNCIL							
500 - Personnel	6,856.26	7,303.41	21,099.00	1,623.00	7,303.50	13,795.50	65 %
503 - Supplies	1,489.00	1,657.78	1,900.00	0.00	1,489.00	411.00	22 %
504 - Contract Services	330.00	1,625.00	3,250.00	0.00	420.00	2,830.00	87 %
570 - Other Financing Uses	0.00	580.00	250,000.00	0.00	0.00	250,000.00	100 %
113 - COUNCIL Totals:	8,675.26	11,166.19	276,249.00	1,623.00	9,212.50	267,036.50	97 %
114 - CITY MANAGER							
500 - Personnel	12,118.99	6,208.94	21,607.00	1,722.33	7,467.21	14,139.79	65 %
503 - Supplies	18,840.47	24,882.40	55,500.00	17,374.53	32,914.16	22,585.84	41 %
504 - Contract Services	25,844.63	19,471.46	245,200.00	10,569.57	28,650.57	216,549.43	88 %
114 - CITY MANAGER Totals:	56,804.09	50,562.80	322,307.00	29,666.43	69,031.94	253,275.06	79 %
115 - CITY CLERK							
500 - Personnel	4,718.17	4,944.62	14,812.00	1,159.46	5,094.99	9,717.01	66 %

	2015-2016 YTD Activity	2016-2017 YTD Activity	2017-2018 Budget	January 2017-2018 MTD Activity	2017-2018 YTD Activity	2017-2018 Budget Remaining	% Budget Remaining
503 - Supplies	65.10	207.50	1,500.00	0.00	315.93	1,184.07	79 %
504 - Contract Services	2,444.59	2,651.83	11,850.00	430.65	1,449.78	10,400.22	88 %
115 - CITY CLERK Totals:	7,227.86	7,803.95	28,162.00	1,590.11	6,860.70	21,301.30	76 %
116 - MIS							
503 - Supplies	23,907.63	13,805.89	50,000.00	29,195.15	30,316.35	19,683.65	39 %
504 - Contract Services	13,726.37	12,712.19	57,000.00	247.00	8,111.93	48,888.07	86 %
550 - Capital Outlay	11,794.89	0.00	0.00	0.00	0.00	0.00	0 %
116 - MIS Totals:	49,428.89	26,518.08	107,000.00	29,442.15	38,428.28	68,571.72	64 %
121 - DEVELOPMENT SERVICES							
500 - Personnel	148,683.84	86,097.06	271,499.00	14,232.92	71,743.32	199,755.68	74 %
503 - Supplies	1,594.86	944.43	6,200.00	544.55	944.89	5,255.11	85 %
504 - Contract Services	46,670.99	40,137.85	80,706.00	1,575.45	23,506.70	57,199.30	71 %
570 - Other Financing Uses	3,500.00	3,500.00	0.00	0.00	0.00	0.00	0 %
121 - DEVELOPMENT SERVICES Totals:	200,449.69	130,679.34	358,405.00	16,352.92	96,194.91	262,210.09	73 %
141 - FIRE							
500 - Personnel	583,564.94	555,610.12	1,554,553.00	112,078.49	583,581.10	970,971.90	62 %
503 - Supplies	7,625.65	3,606.22	31,100.00	1,273.03	5,995.27	25,104.73	81 %
504 - Contract Services	27,883.37	49,360.16	60,522.00	4,575.06	23,522.28	36,999.72	61 %
141 - FIRE Totals:	619,073.96	608,576.50	1,646,175.00	117,926.58	613,098.65	1,033,076.35	63 %
142 - POLICE							
500 - Personnel	985,575.62	1,057,474.04	3,119,433.00	265,194.13	1,134,157.49	1,985,275.51	64 %
503 - Supplies	27,937.50	24,636.63	106,500.00	9,616.55	28,205.32	78,294.68	74 %
504 - Contract Services	232,439.47	231,451.49	325,479.00	17,874.13	136,936.43	188,542.57	58 %
142 - POLICE Totals:	1,245,952.59	1,313,562.16	3,551,412.00	292,684.81	1,299,299.24	2,252,112.76	63 %
143 - EMERGENCY MANAGEMENT							
500 - Personnel	26,737.78	28,918.39	89,503.00	7,046.93	29,796.17	59,706.83	67 %
503 - Supplies	782.96	524.01	5,450.00	418.26	2,120.66	3,329.34	61 %
504 - Contract Services	458.21	630.01	4,750.00	259.11	1,214.85	3,535.15	74 %
143 - EMERGENCY MANAGEMENT Totals:	27,978.95	30,072.41	99,703.00	7,724.30	33,131.68	66,571.32	67 %
151 - LIBRARY							

	2015-2016 YTD Activity	2016-2017 YTD Activity	2017-2018 Budget	January 2017-2018 MTD Activity	2017-2018 YTD Activity	2017-2018 Budget Remaining	% Budget Remaining
500 - Personnel	158,169.16	154,815.40	529,113.00	41,716.97	181,000.60	348,112.40	66 %
503 - Supplies	14,054.28	13,270.38	74,050.00	3,319.31	18,127.53	55,922.47	76 %
504 - Contract Services	37,696.59	48,149.30	113,504.00	9,443.32	57,174.01	56,329.99	50 %
151 - LIBRARY Totals:	209,920.03	216,235.08	716,667.00	54,479.60	256,302.14	460,364.86	64 %
171 - PARKS							
500 - Personnel	238,139.85	246,228.67	716,608.00	47,054.82	216,795.88	499,812.12	70 %
503 - Supplies	19,884.91	16,546.25	58,950.00	2,871.58	10,034.80	48,915.20	83 %
504 - Contract Services	75,401.28	93,543.82	249,278.00	8,415.88	86,063.08	163,214.92	65 %
550 - Capital Outlay	33,975.99	0.00	40,000.00	0.00	16,608.44	23,391.56	58 %
570 - Other Financing Uses	14,901.02	0.00	0.00	0.00	0.00	0.00	0 %
171 - PARKS Totals:	382,303.05	356,318.74	1,064,836.00	58,342.28	329,502.20	735,333.80	69 %
172 - RECREATION							
500 - Personnel	30,440.59	29,629.85	178,071.00	0.00	2,168.84	175,902.16	99 %
503 - Supplies	7,877.75	8,243.55	49,300.00	448.89	666.69	48,633.31	99 %
504 - Contract Services	191,408.03	191,260.78	464,840.00	87,709.86	192,467.65	272,372.35	59 %
172 - RECREATION Totals:	229,726.37	229,134.18	692,211.00	88,158.75	195,303.18	496,907.82	72 %
111 - GENERAL Totals:	3,131,141.39	3,081,165.70	9,108,488.00	715,924.45	3,050,194.36	0.00	67 %
211 - REGIONAL LIBRARY							
151 - LIBRARY							
503 - Supplies	479.79	551.88	13,000.00	0.00	58.23	12,941.77	100 %
504 - Contract Services	0.00	0.00	3,000.00	0.00	0.00	3,000.00	100 %
151 - LIBRARY Totals:	479.79	551.88	16,000.00	0.00	58.23	15,941.77	100 %
211 - REGIONAL LIBRARY Totals:	479.79	551.88	16,000.00	0.00	58.23	0.00	100 %
212 - TRANSPORTATION							
111 - FINANCE							
500 - Personnel	8,519.53	6,533.45	21,127.00	2,214.49	7,942.26	13,184.74	62 %
111 - FINANCE Totals:	8,519.53	6,533.45	21,127.00	2,214.49	7,942.26	13,184.74	62 %
112 - PERSONNEL							
500 - Personnel	3,512.19	3,755.08	11,219.00	898.61	3,859.77	7,359.23	66 %
112 - PERSONNEL Totals:	3,512.19	3,755.08	11,219.00	898.61	3,859.77	7,359.23	66 %

City of Scottsbluff, Nebraska

Tuesday, February 20, 2018

Regular Meeting

Item Pub. Hear.1

Council to conduct a public hearing at 6:00 p.m. to consider the LB840 Citizen Review Committee recommendation to expand the definition of a “Qualifying Business” in the City’s Economic Development plan to allow Film Production.

Staff Contact: Starr Lehl, Economic Development Director

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE SCOTTSBLUFF ECONOMIC DEVELOPMENT PLAN TO PROVIDE FOR AN ADDITIONAL QUALIFYING BUSINESS.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SCOTTSBLUFF, NEBRASKA:

1. The City Council, has by Ordinance, adopted an Amended Economic Development Plan which was effective as of October 1, 2015, and which was amended by an Ordinance adopted on October 16, 2017 (the "Plan").
2. The Citizen Advisory Committee has recommended an amendment to the Plan as provided for in this Ordinance, and the City Council has held a public hearing on the recommended amendment.
3. Paragraph 3.a. of the Plan is amended to add the following Qualifying Businesses:
 - (11) Production of films, including feature, independent, and documentary films, commercials, and television programs.
4. Except as modified by the above Amendment, all other portions of the Plan shall remain in effect.
5. This Ordinance was approved by a two-thirds vote of the members of the City Council. It shall become effective upon its passage, approval and publication. Publication shall be in pamphlet form.

Passed and approved on February ____, 2018.

Mayor

Attest:

City Clerk

Approved as to form:

Deputy City Attorney

City of Scottsbluff
Economic Development Application Review Committee
February 8, 2018

A meeting of the Economic Development Application Review Committee was held on February 8, 2018, at 8:00 a.m. at City Hall, 2525 Circle Drive, Scottsbluff, NE.

The meeting was convened at 8:01 a.m. Present were Committee Members, Jim Trumbull, Marla Marx, Hod Kosman, Lee Glenn and alternates Dave Schaff and Jeanne McKerrigan. In attendance on behalf of the City were Program Administrator, Nathan Johnson, Deputy City Attorney, Rick Ediger, City Economic Development Director, Starr Lehl, and City Finance Director, Liz Hilyard.

Chairman Trumbull called the meeting to order and stated that a copy of the Nebraska Open Meetings Act is located on the South wall of the Council Chamber. There were no changes in the Agenda, nor were there any citizens with business not scheduled on the Agenda.

It was moved by Kosman and seconded by Glenn that the Minutes of the January 11, 2018 Committee Meeting be approved. Voting yes: Trumbull, Marx, Kosman, Glenn, Schaff and McKerrigan. Voting no: None.

An Application for Assistance from McKiney Manufacturing of Mitchell was presented. Present on behalf of the Applicant were Roger and Juliana McKiney. The Applicant is requesting funds to be used in connection with the purchase of a 4' CNC tube bending machine, materials, marketing and assistance in consolidating its loans. The request is for \$150,000 grant and a \$200,000 low interest loan. The Applicants purchased Bare Manufacturing in March 2015. At that time, a significant portion of the business was devoted to the oil industry. The impact of the oil industry slump necessitated diversification. The Applicants believe that the tube bending machine will enable the business to continue with that diversification and to grow, with the manufacturer of the machine indicating they will refer customers to the Applicant. The plan is to add 3 full time positions within the first year and 3-5 the following year. The salary range will be \$13-24/hour with benefits, to include health insurance and simple IRA match. Following their presentation, the McKiney's left the meeting.

Next was a presentation of an Application by Treaty Site Farms, Inc. Present on behalf of the Applicant was Sam Adams. The Applicant is requesting \$200,000 to be used in connection with a new building being constructed in the former Scottsbluff industrial park, which was purchased by Mr. Adams. The total project cost is estimated to be \$400,000. The business contracts with B&C Steel in order to haul building components on flatbed trailers. The business will also contract for asphalt hauling and grain hauling. The business is expected to hire a minimum of 5 new employees. The Applicant emphasized his efforts to purchase materials and equipment locally. Following his presentation, Mr. Adams then left the meeting.

The Committee then discussed the Application of McKiney Manufacturing. Kosman, Glenn and Marx all indicated they had conflicts of interest. As a result, alternates Schaff and McKerrigan would be voting on this matter. One concern was that the additional jobs would not create enough job credits to earn a \$150,000 grant under typical standards. It was indicated, however, that in the past the City has allowed more time to earn a grant, particularly in the case of manufacturing businesses due to the desire to promote manufacturing jobs. In addition, there was discussion that since this also involved job retention, all jobs (present and added) would be counted. It was moved by Schaff and seconded by McKerrigan that the Committee recommend to the City Council that:

(a) A grant in the amount of \$150,000 be awarded to the Applicant. The Applicant can earn credit against the grant in the amount of \$2,000 per job per year with a maximum annual job credit of \$25,000. The Applicant will have 10 years in order to earn the grant.

(b) The Applicant be given a loan in the amount of \$200,000, payable over 108 monthly payments with interest at the Midterm Applicable Federal Rate in effect at the time that the loan is closed; provided, however, the loan shall be interest free until October 1, 2018. At that point, the monthly amortization will start with the first payment due November 1, 2018. Security shall be personal Guaranties from Roger and Juliana McKiney, a second deed of trust on the business real estate, and a second security interest in the Applicant's equipment. In order to be counted, benefits shall be available to employees as provided for in the Application.

Voting yes: Trumbull, Schaff and McKerrigan. Voting no: None. Abstain: Kosman, Glenn and Marx.

Discussion was then had concerning the Application of Treaty Site Farms. Due to the fact that there was one Committee Member absent, McKerrigan was designated as the alternate to consider the application. Since the projected number of jobs would likely not support a grant of the amount requested, it was suggested that a loan be considered with the right to earn job credits. It was moved by McKerrigan and seconded by Marx that the Committee recommend that a low-interest loan be made to the Applicant in an amount not to exceed \$200,000, with the exact amount to be selected by the Applicant, amortized over five equal annual payments with interest at the Midterm Applicable Federal Rate in effect at the time the loan is closed. At the end of each year, the Applicant can submit a Job Credit Report and a credit against the loan can be earned based on the Program's High Wage Job Credit Schedule. Once the job credit is determined, the difference between the payment amount and the credit shall then be paid to the City. No more than an amount equal to the annual payment may be earned. The security shall be a personal Guarantee of Sam Adams. Employee benefits shall be available to employees as provided for in the Application. Voting yes: Trumbull, Marx, Kosman, Glenn and McKerrigan. Voting no: None.

Discussion was had regarding the recommendation of the Citizen Review Committee concerning the addition of film production to the City's Economic Development Plan. The Application Review Committee was provided with copies of the materials as recommended. It was

indicated that the Citizen Review Committee felt strongly that for incentives to be awarded, it must be for expenses incurred in the local area.

City Manager Johnson noted that the City Council had approved a Resolution agreeing to provide up to \$1 million for Qualifying Businesses locating in the new Gering Industrial Park. Any Applicant for benefits would, however, be required to go through the City's Application process.

The meeting was then adjourned at 9:15 a.m.

Nathan Johnson, Program Administrator

City of Scottsbluff, Nebraska

Tuesday, February 20, 2018

Regular Meeting

Item Pub. Hear.2

Council to consider the Ordinance amending the Scottsbluff Economic Development Plan to provide for an additional qualifying business.

Staff Contact: Starr Lehl, Economic Development Director

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE SCOTTSBLUFF ECONOMIC DEVELOPMENT PLAN TO PROVIDE FOR AN ADDITIONAL QUALIFYING BUSINESS.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SCOTTSBLUFF, NEBRASKA:

1. The City Council, has by Ordinance, adopted an Amended Economic Development Plan which was effective as of October 1, 2015, and which was amended by an Ordinance adopted on October 16, 2017 (the "Plan").
2. The Citizen Advisory Committee has recommended an amendment to the Plan as provided for in this Ordinance, and the City Council has held a public hearing on the recommended amendment.
3. Paragraph 3.a. of the Plan is amended to add the following Qualifying Businesses:
 - (11) Production of films, including feature, independent, and documentary films, commercials, and television programs.
4. Except as modified by the above Amendment, all other portions of the Plan shall remain in effect.
5. This Ordinance was approved by a two-thirds vote of the members of the City Council. It shall become effective upon its passage, approval and publication. Publication shall be in pamphlet form.

Passed and approved on February ____, 2018.

Mayor

Attest:

City Clerk

Approved as to form:

Deputy City Attorney

City of Scottsbluff, Nebraska

Tuesday, February 20, 2018

Regular Meeting

Item Subdiv.1

Council to receive a recommendation from M.C. Schaff and Associates and consider accepting the street improvements included in the Menards Subdivision following the final payment by Menards Inc.

Staff Contact: Mark Bohl, Public Works Director

February 14, 2018

Mark Bohl
City of Scottsbluff
2525 Circle Drive
Scottsbluff, NE 69361

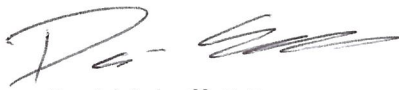
RE: Menards Subdivision
Street Improvements
Acceptance

Dear Mr. Bohl:

As of October 17, 2017 all items of work on the Delta Drive Mill and Overlay project have been completed by Simon Contractors. All public roads within the Menards Subdivision meet the minimum construction requirements per the City of Scottsbluff Current Subdivision regulations and as determined by City staff and M.C. Schaff & Associates. This letter is our recommendation to the City that the street improvements included in the Menards Subdivision be accepted by the City of Scottsbluff following final payment by Menards Inc. to the City of Scottsbluff,

If you have any questions, please contact me at your convenience.

Sincerely,



David Schaff, P.E.



City of Scottsbluff, Nebraska
Tuesday, February 20, 2018
Regular Meeting

Item Bids1

Council to consider the agreement with Coop for the Fueling Card System for the City of Scottsbluff.

Staff Contact: Mark Bohl, Public Works Director

Agenda Statement

Item No.

For Meeting of: February 20, 2018

AGENDA TITLE: Consideration and approval of Fueling Card System for the City of Scottsbluff.

SUBMITTED BY: Mark Bohl, Director of Public Works

PRESENTATION BY: Nathan Johnson, City Manager

SUMMARY EXPLANATION: RFP's for the fueling card system were received until 11:00 A.M., February 6, 2018. Panhandle Coop was the only vendor submitting a bid proposal. Panhandle Coop has .07 cents off per gallon of cash price, for the city discount, plus additional year end patronage refunds. Panhandle Coop has a tank wagon for off-site delivery and emergency generators in case of emergency situations, per our criteria. Need Council approval to sign fuel contract with Panhandle Coop for three years. The current fuel contract will expire on March 19, 2018.

BOARD/COMMISSION RECOMMENDATION:

STAFF RECOMMENDATION: Council approve Panhandle Coop as the best supplier for the fueling needs of the City of Scottsbluff for pricing and emergency needs; authorize Mayor to sign agreement with them for a three year period, expiring on March 19, 2021.

EXHIBITS

Resolution Ordinance Contract Minutes Plan/Map

Other (specify) Bid Sheets, Agreement

Notification List: Yes No Further Instructions

APPROVAL FOR SUBMITTAL: _____
City Manager

AGREEMENT

This Agreement is entered into between the City of Scottsbluff, Nebraska, a municipal corporation, hereinafter referred to as "City", and the Panhandle Cooperative Association, hereinafter referred to as "Panhandle COOP".

In consideration of the mutual promises of the parties, it is agreed as follows:

1. The City of Scottsbluff agrees to use Panhandle COOP exclusively for all its fuel needs. In this agreement fuel shall include gasoline, gasohol and diesel. The City further agrees to use Panhandle COOP's 24 hour fueling card program for this purpose.

2. Panhandle COOP agrees to provide fuel to the City on a 24 hour per day; 7 day per week basis. Panhandle COOP will provide approximately 100 fuel cards, at no cost to the City, to be used to operate Panhandle COOP's 24 hour fueling card program. The fuel cards can be used at the stations located at 401 South Beltline Highway (Plaza Station) and Avenue B and Highway 26 (North Ampride), in Scottsbluff, Nebraska, for the purchase of fuel.

3. Panhandle COOP agrees to provide all the fuel needs of the City at a discount rate. The cost of the fuel purchased by the City shall be discounted to an amount equal to the Gasoline Federal Tax per gallon, currently .183 cents; the Gasohol and E-85 Federal Tax per gallon, currently .183 cents; and the Diesel Federal Tax per gallon, currently .243 cents. In addition, Panhandle COOP agrees to provide the City fuel at a discount of .07 cents per gallon off the cash pump price

4. Both parties acknowledge the importance of the City being able to access its fuel supply in times of an emergency. In the event of an emergency and power is lost a tankwagon will be available for refueling vehicles/generators in need. In the event of a localized emergency a tankwagon would be available and have gas and diesel available on one truck. Skid tanks and 12 volt pumps are available also. The City agrees to use the above referenced options only in emergency situations . Emergency situations shall be determined by the City in its sole discretion.

5. The term of this Agreement shall be for three (3) years from March 19, 2018. If either party shall violate any of the obligations or duties imposed on it by this Agreement, then the other party shall have the right to terminate this Agreement, provided the party desiring to terminate shall give the other party at least 15 days written notice, specifying the particulars it is claimed have been violated. If, at the end of 15 days, the party notified has not remedied the violation, then this Agreement shall be deemed terminated.

[SIGNATURE PAGE TO FOLLOW]

DATED: _____, 2018.

CITY OF SCOTTSBLUFF, NEBRASKA,
A Municipal Corporation,

By _____
Mayor

ATTEST:

City Clerk

PANHANDLE COOPERATIVE
ASSOCIATION,

By _____

Title: _____



Panhandle Cooperative Association

P.O. Box 2188 • SCOTTSBLUFF, NEBRASKA 69363-2188
PHONE (308) 632-5301
FAX (308) 632-5375

www.panhandlecoop.com

Scottsbluff, NE
Bridgeport, NE
Alliance, NE
Dalton, NE
Kimball, NE
Torrington, WY
Burns, WY

City Clerk
City of Scottsbluff
2525 Circle Drive
Scottsbluff, Nebraska 69361

February 5, 2018

RE: "Fuel Card System"

Dear Sirs,

Please find below our proposal to you based on your criteria.

A) Panhandle Cooperative Association has a vendor card system that can accommodate all the City's needs.

We offer a billing statement for each department
Each department can have different vehicles attached to that department.

The option for a vehicle number is available (or a 4 digit number)
This option is asked for at the time of fueling.

The option for an odometer reading is available (or a 6 digit number)
This option is asked for at the time of fueling.

A listing of cards to vehicles to people can be provided also.

Cards can be locked out for added security.

B) There is **no cost** associated with the cards.

The fuel taxes that the City is exempt will be taken off monthly.
(a yearly exemption certificate needs to be provided to the Coop, per IRS regs)

1. **CARDS** our 24-hour fueling cards can be provided with one day notice. If card not reading, the magnetic strip may be compromised and a new card would be needed, for faster service, a stop by the corporate office Monday thru Friday 8-5 and a new card will be issued with approximate down time to driver of 10 minutes.
2. **FUEL TAXES** Fuel taxes will be computed monthly and taken off billing statements to appropriate departments.
3. **BILLING** Please find attached a "Sample" vendors monthly main billing statement for the account (which would have any miscellaneous purchases listed also) and with the main statement a listing of vehicles and any information that has been requested (gallons, vehicle number, odometer or other information vendor chooses to input)

4. **EMERGENCY POWER** In the event of an emergency and power is lost a tankwagon will be available for refueling vehicles/generators in need...in the event of a localized emergency a tankwagon would be available and have gas and diesel available on one truck. Skid tanks and 12 volt pumps are available also.
5. **CONTRACT** We also have in lieu of cents off at the pump multi-month locked in price contracts as an added option.
6. **LOCATION** We offer multiple fueling locations:
Plaza Station -401 South Beltline Hwy West, Scottsbluff
North Ampride-3302 Ave B, Scottsbluff
 if the need would arise fuel can be purchased at Kimball and Bridgeport, Nebraska or in Torrington Wyoming.
7. **PRICE** Panhandle Cooperative will offer **.07 off of the cash price or off the posted hiway sign** with a 30 day charge.

PRODUCTS AVAILABLE

- 85 Octane gasohol
- 87 Octane gasohol
- 91 Premium NO ALCOHOL gasohol
- E-85 105 Octane flex fuel

The gasoline at our locations is Certified **"TOP TIER"** see flyer

- #2 Clear ULSD diesel --in the winter we add a pour depressant for normal winter applications
- Premium Clear ULSD diesel (Roadmaster) in the Summer months that gives you 4.5 5 added power that adds dollars to your bottom line
- #1 Clear ULSD diesel in the winter to blend as needed for the colder weather .
- Ruby Premium dyed diesel(Fieldmaster) for off road applications

The Plaza has large open bays for the larger vehicles to enter and fuel and exit smoothly.

Thanks you for the opportunity to bid your fuel supplies—and also remember year end patronage refunds based on purchases.

Sincerely,



Tammie Winters
 Energy Fuel Coordinator
 Panhandle Cooperative Association
 308-632-5301

City of Scottsbluff, Nebraska

Tuesday, February 20, 2018

Regular Meeting

Item Resolut.1

Council to consider an Ordinance amending requirements for Stormwater Management, post construction (second reading).

Staff Contact: Nathan Johnson, City Manager

ORDINANCE NO. _____

AN ORDINANCE FOR THE CITY OF SCOTTSBLUFF, NEBRASKA ADDING ARTICLE 4 TO CHAPTER 24 RELATED TO POST-CONSTRUCTION DESIGN STANDARDS FOR STORM WATER AND STORM WATER POLLUTION CONTROL, PROVIDING FOR PUBLICATION IN PAMPHLET FORM AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SCOTTSBLUFF, NEBRASKA:

Section 1. Chapter 24 of the Scottsbluff Municipal Code is amended to include new Article 4 which will amend and include post-construction design standards and procedures to aid in storm water pollution prevention, to read as follows:

“Chapter 24, Article 4: Post-Construction Design Standards and Procedures.

24-4-1 Purpose/Intent:

The post construction program addresses water quantity, potential flood, and water quality issues. This Article includes the establishment of minimum stormwater treatment and design standards, site plan review process, as well as maintenance, inspection and enforcement protocol for permanent stormwater treatment facilities (“STFs”).

24-4-2 Applicability:

Post construction storm water program requirements shall be applicable to all construction activity and land development over one acre or less than an acre but part if a larger common plan of development or sale within the City.

24-4-3 Additional Definitions

70th Percentile Rain Event: A rainfall storm event equivalent to a depth of rainfall which is not exceeded in 70 percent of the historic runoff producing rainfall events. The depth of rainfall to be used shall be that which is identified using local precipitation data. The depth of rainfall is used in hydrologic calculations to determine the water quality volume or rate of discharge to be controlled for.

80th Percentile Rain Event: A rainfall storm event equivalent to a depth of rainfall which is not exceeded in 80 percent of the historic runoff producing rainfall events. The depth of rainfall to be used shall be that which is identified using local precipitation data. The depth of rainfall is used in hydrologic calculations to determine the water quality volume or rate of discharge to be controlled for.

Builder: shall mean the general contractor responsible for permitting, payment of fees and constructing a structure and associated construction activity.

Common Plan of Development or Sale: A contiguous area where multiple separate and distinct land disturbing activities may be taking place at different times, on different schedules, but under one proposed plan which may include, but is not limited to, any announcement or piece of documentation (including a preliminary or final plat, sign, public notice or hearing, sales pitch, advertisement, drawing, permit application, zoning request, computer design, etc.) or physical demarcation (including boundary signs, lot stakes, surveyor markings, etc.) indicating construction activities may occur on a specific plot.

Construction Site: Any location where construction activity occurs.

Contractor: Any person performing or managing construction work at a construction site, including, but not limited to, any construction manager, general contractor or subcontractor, and any person engaged in any one or more of the following: earthwork, pipe work, paving, building, plumbing, mechanical, electrical, landscaping or material supply.

Drainage Design Guidance or Manual: Documentation that references design criteria and guidance suggested by the City for stormwater management.

Disturbed Area: Area of the lands surface disturbed by any work or activity upon the property by means including, but not limited to, grading; excavating; stockpiling soil, fill, or other materials;

clearing; vegetation removal; removal or deposit of any rock, soil, or other materials; or other activities which expose soil. Disturbed area does not include the tillage of land that is used for agricultural production.

Earthwork: The disturbance of soil on a site associated with construction activities.

EPA - Environmental Protection Agency: an independent federal agency, created in 1970, that sets and enforces rules and standards that protect the environment and control pollution.

Final Drainage Plan: A plan that indicates the characteristics of the complete project. The plan will also indicate the future conditions post construction STFs will be maintained under.

Grading: Excavation or fill of material, including the resulting conditions thereof.

Impervious Surface: Any surface in the landscape that cannot effectively absorb or infiltrate rainfall. This includes, but is not limited to, driveways, streets, parking lots, rooftops and sidewalks.

Land Development: Any land change, including, but not limited to, clearing, digging, grubbing, stripping, removal of vegetation, dredging, grading, excavating, transporting and filling of land, construction, paving, and any other installation of impervious cover.

Municipal Separate Storm Sewer System "MS4": City owned facilities by which stormwater is collected and/or conveyed, including, but not limited to, any roads with drainage systems, municipal streets, gutters, curbs, catch basins, inlets, piped storm drains, pumping facilities, retention and detention basins, natural and human-made or altered drainage ditches/channels, reservoirs, and other drainage structures.

MS4 Boundary: The boundary defined by the city boundary that is subject to the requirements of the MS4 program. In no instance shall the MS4 boundary be less inclusive than the Urbanized Area map boundary prepared by the U.S. Census Bureau, the minimum boundary adopted by the EPA for Phase II communities as part of the MS4 program.

National Pollutant Discharge Elimination System "NPDES" Storm Water Discharge Permit: A permit issued by the EPA (or by a State under authority delegated pursuant to 33 U.S.C. § 1342(b) i.e. Nebraska Department of Environmental Quality) that authorizes the discharge of pollutants to waters of the State.

Owner: The person who owns a facility, development, part of a facility, or land.

Pollution: The presence in waters of the State of any substances, contaminants, pollutants, or manmade or man induced impairment of waters or alteration of the chemical, physical, biological, or radiological integrity of water in quantities or at levels which are or may be potentially harmful or injurious to human health or welfare, animal or plant life, or property or which unreasonably interfere with the enjoyment of life or property, including outdoor recreation unless authorized by applicable law.

Post Construction Stormwater Management: Permanent storm water management for a site that controls storm water runoff for a set duration after a storm. The management of storm water includes the use of STFs that meet minimum site performance standards in accordance with the city's MS4 permit. STFs are intended to provide storm water treatment during this time period and are considered functional after vegetation has been established.

Post Construction Stormwater Management Plan: Documentation supporting analysis, design, maintenance and inspection of STFs installed on a site in order to meet minimum site performance standards in accordance with the city's MS4 permit.

Receiving Water: Any water of the State of Nebraska, including any and all surface waters that are contained in or flow in or through the State of Nebraska, all watercourses, even if they are usually dry, irrigation ditches that receive municipal storm water, and storm sewer systems owned by other entities.

Sediment: Soil (or mud) that has been disturbed or eroded and transported naturally by water, wind or gravity, or mechanically by any person.

Site: The land or water area where any facility or activity is physically located or conducted, including adjacent land used in connection with the facility or activity.

Stormwater: Any surface flow, runoff, and drainage consisting entirely of water from any form of natural precipitation, and resulting from such precipitation.

Stormwater Treatment Facilities “STFs”: Permanent best management practices put in place to provide control and treatment of storm water runoff after construction activity for land development is complete. These facilities are physical in nature and sometimes referred to as “structural” BMPS.

Subdivision: Includes activities associated with the platting of any parcel of land into two or more lots and all construction activity taking place thereon.

Utilities: Infrastructure constructed to provide services that support land development such as water, sanitary sewer, storm sewer, electric, gas, telephone, television and communication services.

Waters of the State: Any and all surface and subsurface waters that are contained in or flow in or through the State of Nebraska. The definition includes all watercourses, even if they are usually dry.

24-4-4 Site Performance Standards

Permanent BMP or STFs design, installation, implementation, and maintenance must consider infiltration, evapotranspiration, harvesting, and/or using storm water discharges to provide water quality measures to runoff. Discharge standards must consider site discharge volume, rate, duration and frequency to protect and maintain pre-development hydrology to the maximum extent practicable.

The most recent versions of the following design guides and manuals are approved for general use in the design of STFs:

- City of Omaha, *“Omaha Regional Storm water Design Manual – Chapter 8: Stormwater Best Management Practices”*
- City of Lincoln, *“Drainage Criteria Manual - Chapter 8: Stormwater Best Management Practices”*
- NDOR, *“Drainage and Erosion Control Manual – Chapter 3: Stormwater Treatment within MS4 Communities”*
- Urban Drainage and Flood Control District (UDFCD), *“Urban Storm Drainage Criteria Manual, Volume 3: Best Management Practices”*

The designer is encouraged to adopt one design guide/manual for use on a project to the extent practicable.

24-4-5 Post-Construction Site Plan Review

Land development that meets the land disturbance criteria in this Article must address stormwater runoff quality and quantity in the drainage plan for any subdivision plat, annexation plat, development agreement, subdivision agreement or other local development plan.

24-4-5.1 Procedures for approval

A.) Platting: For major subdivision applications drainage and post construction shall be discussed at the pre-application conference. This would be followed by an initial review of the general design at the preliminary platting stage and detailed design carrying over into final design review.

The plat applicant shall identify in the drainage report:

- the estimated amount of Impervious Surface
- the estimated amount of runoff to be mitigated off site at regional facilities (Regional STFs) or addressed by other means approved by the City.
- how the runoff will be routed to the City's retention facilities or managed on site

B.) Building Permits: When seeking a building permit, the applicant will need to provide to the City the square footage of all Impervious Surfaces to be constructed on the lot.

24-4-5.2 Submittals - Post Construction Stormwater Management Plan (PCSMP)

Post Construction Stormwater Management Plan (PCSMP) Submittal. The PCSMP submittal will include the following components:

A.) Plans. Plans showing topographic survey information along with proposed grading, stormwater infrastructure (including routes to municipal STFs), pavement and structures shall accompany any PCSMP submittal. Specifically, plans shall include the following information:

- Site topography including existing contours, property lines and easements, utilities, and site features such as existing water bodies, trees and shrubs, pavement and other structures
- Proposed contours
- Proposed inlets, storm sewer, culverts, and drainage ways
- Proposed routes to municipal-owned STFs and/or detention facilities
- Proposed roadways, parking, building footprints, and other structures

Final plans shall be representative of the intended construction bid package.

B.) Calculations

All calculations for water quality volume and water quality volume discharge rate shall be submitted to the City as part of the site development drainage study.

As-Built certification within 90 days of project completion

24-4-6 Inspection and Monitoring Requirements for privately Owned Stormwater Treatment Facilities (STFs).

24-4-6.1 Private Stormwater Treatment Facilities (STFs) must be inspected annually and maintained *in perpetuity* by the current property owner who is solely responsible for the cost of inspections, maintenance and repairs of the STF.

24-4-6.2 The owner shall maintain a written STF maintenance procedure and record of all STF inspections, maintenance, disposal, and repairs. Records shall be made available to the City on demand and include the date and time of the event and description of inspection, maintenance or repair conducted. All records shall be signed by the authorized owner or operator or a representative of the owner or operator and kept on file for three years from the date of the activity.

24-4-6.3 Privately owned STFs may be inspected by the City as often as deemed necessary to assure compliance with this article. Such inspections may be unannounced. The City may review the STF records on inspection, maintenance, disposal activities and may order the facility to make changes or repairs as necessary to comply with this article.

- a. Inspections will not be limited to STFs but shall include all structures, equipment or facility operations that may result in significant quantities of stormwater pollutants or water volume. Other pertinent data and documentation will be subject to verification at the time of inspection.
- b. The City may sample and analyze stormwater runoff from STFs at any time to determine compliance with all provisions of the municipal code.

- c. The City may determine the adequacy of the STF based on review of all pertinent information regarding STF performance and facility operations and may, at its discretion, order the installation of a more effective STF.

24-4-6.4 Enforcement of the article shall be governed by the provisions of this chapter in 24-2-17 through 24-2-23.”

Section 2. All other Ordinances and parts of Ordinances in conflict herewith are repealed. This Ordinance shall not be construed to affect any rights, liabilities, duties or causes of action, either criminal or civil, existing or actions pending at the time when this Ordinance becomes effective.

Section 3. This Ordinance shall become effective upon its passage, approval as provided by law, and publication shall be in pamphlet form.

PASSED AND APPROVED on _____, 2018.

Mayor

ATTEST:

City Clerk

(Seal)

Approved to form:

City Attorney

City of Scottsbluff, Nebraska

Tuesday, February 20, 2018

Regular Meeting

Item Resolut.2

Council to approve the 2018 One and Six Year Street Plan Resolution.

Staff Contact: Mark Bohl, Public Works Director

RESOLUTION NO. 18-02-04

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF SCOTTSBLUFF, NEBRASKA:

1. Section 39-2115 of the Nebraska Statutes requires each municipality to develop and file with the Board of Public Roads Classifications and Standards a long range, six year plan of highway, road and street improvements. Section 39-2119 of the Nebraska Statutes requires a similar plan for specific road or street improvements for the current year.
2. Attached to this Resolution is a copy of the “2018 Six Year Plan” which includes a “First Year Plan” for projects planned for 2018 ending December 31, 2018, and a “Second thru Six Year Plan” for projects planned for fiscal years 2019/2024 ending September 30, 2024.
3. A public hearing concerning the “2018 Six Year Plan” was held on February 5, 2018 as shown in this plan.
4. The “2018 Six Year Plan”, as attached, is adopted to include the priority levels as shown in the plan.
5. The City Clerk is directed to file a copy of this Resolution with the attached “2018 Six Year Plan” with the Board of Public Roads Classifications and Standards on or before March 1, 2018.
6. This Resolution shall become effective following its passage and approval.

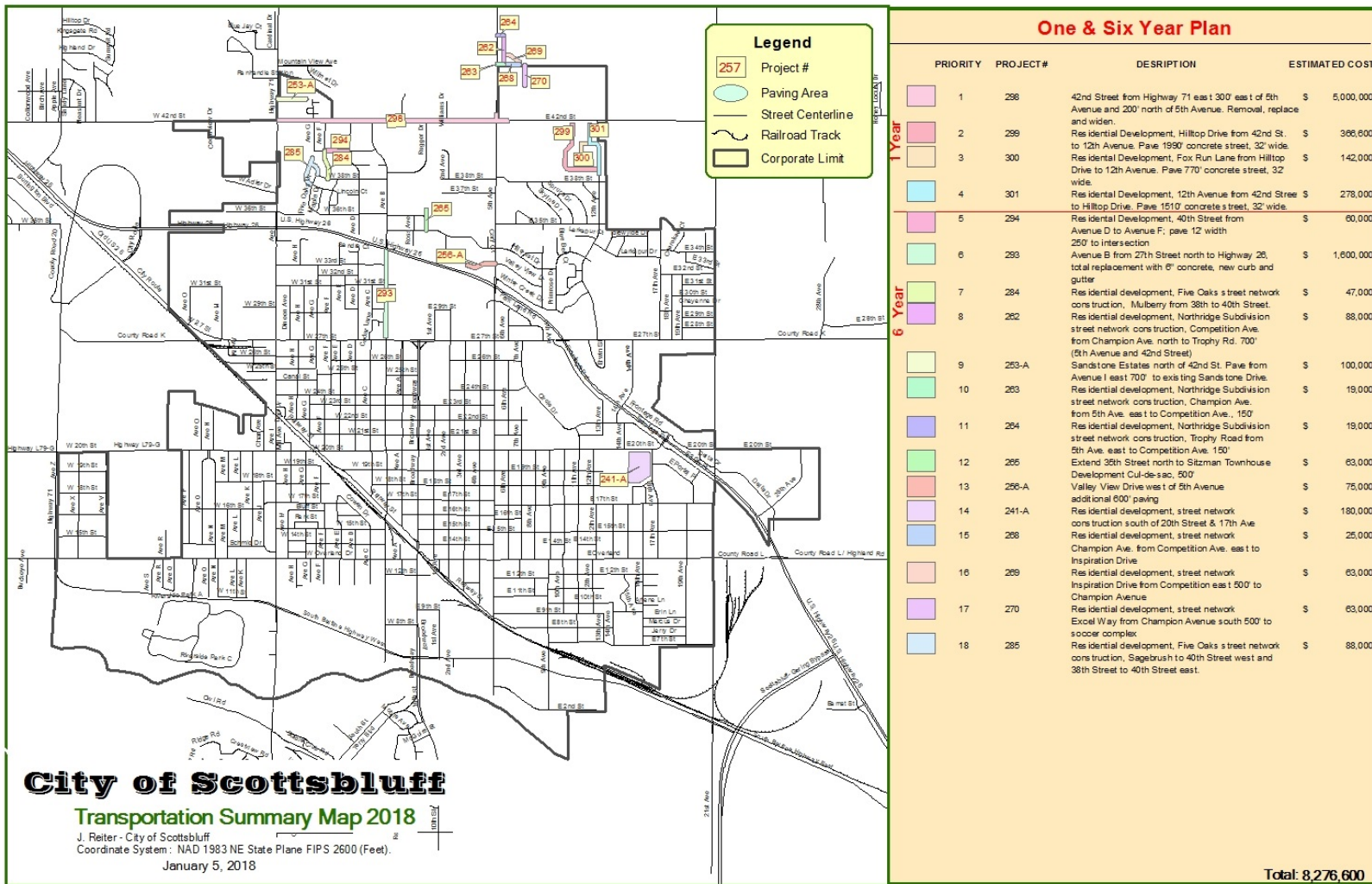
Passed and approved this 20th day of February, 2018.

Mayor

ATTEST:

City Clerk

“seal”



SUMMARY OF 2018 ONE AND SIX YEAR PLAN

PRIORITY PROJECT #	DESCRIPTION	ESTIMATED COST	
1	M-536 (298) 42nd Street from Highway 71 east 300' east of 5th Avenue and 200' north of 5th Avenue. Removal, replace and widen.	\$ 5,000,000	ONE
2	M-536 (299) Residential Development, Hilltop Drive from 42nd St. to 12th Avenue. Pave 1990' concrete street, 32' wide.	\$ 366,600	YEAR
3	M-536 (300) Residential Development, Fox Run Lane from Hilltop Drive to 12th Avenue. Pave 770' concrete street, 32' wide.	\$ 142,000	
4	M-536 (301) Residential Development, 12th Avenue from 42nd Street to Hilltop Drive. Pave 1510' concrete street, 32' wide.	\$ 278,000	PLAN
<hr/>			
5	M-536 (294) Residential Development, 40th Street from Avenue D to Avenue F; pave 12' width 250' to intersection	\$ 60,000	
6	M-536 (293) Avenue B from 27th Street north to Highway 26, total replacement with 6" concrete, new curb and gutter	\$ 1,600,000	SIX
7	M-536 (284) Residential development, Five Oaks street network construction, Mulberry from 38th to 40th Street.	\$ 47,000	
8	M-536 (262) Residential development, Northridge Subdivision street network construction, Competition Ave. from Champion Ave. north to Trophy Rd. 700' (5th Avenue and 42nd Street)	\$ 88,000	YEAR
9	M-536 (253-A) Sandstone Estates north of 42nd St. Pave from Avenue I east 700' to existing Sandstone Drive.	\$ 100,000	
10	M-536 (263) Residential development, Northridge Subdivision street network construction, Champion Ave. from 5th Ave. east to Competition Ave., 150'	\$ 19,000	
11	M-536 (264) Residential development, Northridge Subdivision street network construction, Trophy Road from 5th Ave. east to Competition Ave. 150'	\$ 19,000	

12	M-536 (265)	Extend 35th Street north to Sitzman Townhouse Development Cul-de-sac, 500'	\$ 63,000
13	M-536 (256-A)	Valley View Drive west of 5th Avenue additional 600' paving	\$ 75,000
14	M-536 (241-A)	Residential development, street network construction south of 20th Street & 17th Ave	\$ 180,000
15	M-536 (268)	Residential development, street network Champion Ave. from Competition Ave. east to Inspiration Drive	\$ 25,000
			PLAN
16	M-536 (269)	Residential development, street network Inspiration Drive from Competition east 500' to Champion Avenue	\$ 63,000
17	M-536 (270)	Residential development, street network Excel Way from Champion Avenue south 500' to soccer complex	\$ 63,000
18	M-536 (285)	Residential development, Five Oaks street network construction, Sagebrush to 40th Street west and 38th Street to 40th Street east.	\$ 88,000
		TOTAL FOR SIX YEAR PLAN	\$ 8,276,600

City of Scottsbluff, Nebraska

Tuesday, February 20, 2018

Regular Meeting

Item Resolut.3

Council to consider the Resolution amending the Union Bank & Trust Company pension service to comply with the requirements of 457(b) of the Internal Revenue Code and authorize the City Manager to sign all necessary documents.

Staff Contact: Nathan Johnson, City Manager

Resolution No. _____

BE IT RESOLVED by the Mayor and Council of the City of Scottsbluff, Nebraska, (the "City") as follows:

Section 1. The City maintains the City of Scottsbluff Deferred Compensation Plan (the "Plan"), and, as the sponsoring Employer of the Plan, has the authority to amend the provisions of the Plan and trust of which it is a part.

Section 2. The City desires to restate the Plan to incorporate all tax qualification requirements for the Plan, adopt certain other changes and amendments which are appropriate for the administration of the Plan and the benefits provided to the eligible participants and beneficiaries of the Plan, and to recognize the appointment of Union Bank & Trust Company as the successor Trustee of the Plan effective February 1, 2018.

Section 3. NOW, THEREFORE:

The Plan shall be, and it hereby is, amended and restated in the form set forth in the Plan document attached hereto and by this reference fully incorporated herein;

That Union Bank & Trust Company's appointment as the successor Trustee of the Plan effective February 1, 2018, is hereby confirmed and ratified and Union Bank & Trust Company shall be authorized and vested with the powers, rights, and duties as set forth in the amended and restated Plan and trust document; and

The Mayor and other appropriate officers of the City are hereby authorized and directed to do any and all things to effectuate the amendment and restatement of the Plan, including the execution of the amended and restated Plan document on behalf of the City, together with any other documents, certificates, and other agreements as may be necessary and appropriate to effectuate the amendment and restatement of the Plan and to continue and maintain the qualification of the Plan, as amended, under Section 457(b) of the Internal Revenue Code.

PASSED AND APPROVED this ____ day of _____, 2018.

Mayor

ATTEST:

City Clerk

City of Scottsbluff, Nebraska

Tuesday, February 20, 2018

Regular Meeting

Item Reports1

Council to approve the Economic Assistance Grant for Pioneer Animal Health Clinic.

Staff Contact: Starr Lehl, Economic Development Director

ECONOMIC DEVELOPMENT ASSISTANCE AGREEMENT

This Agreement is made on February ____, 2018, between the City of Scottsbluff, Nebraska (the “City”) and Pioneer Animal Clinic, L.L.C. (the “Applicant”).

Recitals:

a. The City has adopted an Economic Development Plan pursuant to the Nebraska Local Option Municipal Economic Development Act (the “Plan”). Pursuant to the Plan, the City has implemented an Economic Development Program (the “Program”).

b. The Applicant has made application for assistance from the Program (the “Application”);

c. The Administrator of the Program (the “Administrator”) and the City Economic Development Application Review Committee (the “Committee”) have reviewed the Application and recommended to the City Council (the “Council”) that a loan (the “Loan”) be made to the Applicant from the City of Scottsbluff Economic Development Fund (the “Fund”) as provided for in this Agreement. The City Council has approved the Committee’s recommendation.

d. The parties now desire to enter into this Agreement for the purpose of setting out the terms and conditions of the Loan.

Agreement:

1. Purpose of Loan:

The Applicant is relocating its veterinary medicine practice (the “Practice”) to a new building being constructed by Pioneer Properties, LLC (“Pioneer Properties”) on the following described real estate (the “Real Estate”):

Block 1, Immigrant Trail Subdivision Replat, a replat of vacated Immigrant Trail Subdivision, Block 1 and Frontage Road, Cox Subdivision; plat and dedication of part of Immigrant Trail Drive; and plat and dedication of part of Frontage Road; being a part of the SE¼ of Section 30 and part of the NE¼ of Section 31, all in Township 22 North, Range 54 West of the 6th P.M., Scotts Bluff County, Nebraska.

The proceeds of the Loan will be used primarily for the Applicant’s contribution toward the new building to include leasehold improvements and new equipment for the relocated Practice.

2. Amount of Loan:

The Loan shall be in the maximum amount of \$700,000 and shall be disbursed from the City’s Economic Development Fund (the “Fund”) to the Applicant as provided for below. The

Loan shall be represented by a promissory note (the "Note") to be signed at the Loan Closing in the form of the attached "Exhibit A". The Note shall carry interest from January 1, 2019 (the "Note Interest Date"), at which time the actual amount advanced to the Applicant under the Note shall carry interest at the Applicable Federal Mid-Term rate for the month of the Loan Closing and shall be repaid over 108 equal monthly payments of principal and interest. The first payment shall be due one month after the Note Interest Date, with each additional payment due on the first day of each subsequent month until the Note is paid in full.

3. Loan Disbursement and Loan Closing:

As soon as the Applicant has satisfied the conditions to the Loan Closing (as provided for below), the Note and other documents provided for in this Agreement shall be signed (the "Loan Closing"). Following the Loan Closing, disbursements of the Note may be requested (each, an "Advance"). Advances shall be subject to the following:

a. Platte Valley Bank (the "Bank") is the primary lender to Pioneer Properties for the construction of the Building. No Advance shall be disbursed to the Applicant until at least \$500,000 has been advanced by the Bank toward the Bank's construction loan (the "Bank Loan").

b. Once the Bank has advanced at least \$500,000 of the Bank Loan, the Applicant may request Advances in amounts which match additional advances (over \$500,000) made by the Bank pursuant to the Bank Loan. Any such request shall contain (i) a certification from the Applicant, together with a list of construction expenses covered by the Advance, and (ii) a certification from the Bank as to the amount advanced by the Bank to date. Unless otherwise approved by the City, the Applicant shall request no more than 6 Advances.

c. When an Advance is requested, the amount of the Advance shall be scheduled as a claim at the next Council meeting for which the Advance may be reasonably scheduled. Disbursement of an Advance shall be made within 10 business days after the Council has approved a claim for the Loan.

4. Job Credits:

As long as the Applicant is not in default of the Note, this Agreement, or any other document entered into pursuant to this Agreement, the Applicant shall be eligible for credit against the balance due under the Note for Job Credits earned during a Year for the first 5 Years. A "Year" shall mean the 12-month period ending on each December 31, with the first Year beginning January 1, 2019. "Annual Job Credits" shall be calculated as follows:

a. The Applicant is eligible to receive a "Base Annual Job Credit" during a Year equal to the FTE's for a Year multiplied by \$2,000.

b. If at the end of a Year, (1) the Annual Report (as provided for below) indicates that the Applicant has any FTE's that have average earnings for the Year of at least (i) \$14 per

hour in the case of hourly employees, or (ii) \$29,120 in the case of salaried employees, and (2) such employees are eligible for the Applicant’s fringe benefit plan, then the Applicant may earn additional job credits (the “Additional Annual Credits”) as calculated on a per employee basis based on the following table:

<u>Additional Credit</u>	<u>Hourly Rate (Based on 2080 hours)</u>	<u>Annual Salary</u>
\$400	\$14.00 to \$17.99	\$29,120 to \$37,439
\$800	\$18.00 to \$21.99	\$37,440 to \$45,759
\$1,200	\$22.00 to \$25.99	\$45,760 to \$54,079
\$1,600	\$26.00 to \$29.99	\$54,080 to \$62,399
\$2,000	\$30.00 and above	\$62,400 and above

In calculating the hourly rate or salary rate for purposes of the above table, the Applicant is entitled to add the hourly equivalent or annual cost of the following fringe benefits provided to the applicable employee by the Applicant: 401k Plan, profit sharing or equivalent retirement benefits, health insurance, and life and disability insurance.

c. For purposes of this Agreement, Annual Job Credit shall mean the total of the Base Annual Job Credits and the Additional Annual Credit.

d. The amount of the Annual Job Credit may not exceed 10% of the total Advances per Year (the “Maximum Annual Credit”). If the Applicant earns credits in excess of the Maximum Annual Credit in any one Year, the excess credits may be carried back to one or more prior Years where the Maximum Annual Credit was not earned, as long as the Maximum Annual Credit is not exceeded for any one Year. Excess credits may not be carried forward.

In order to receive Annual Job Credits, the Applicant must file an Annual Report as provided for below. Annual Job Credits shall be applied against the principal balance of the Note as prepayments, which prepayments shall not alter the amount of the monthly payment due under the Note. If at any time, the Annual Job Credits exceed the balance of the Note, then the City shall refund the excess to the Applicant.

5. Employee Definitions:

a. “Full Time Employee” shall mean a bona fide employee of the Applicant who (1) is classified by the Applicant as full time; and (2) subject to normal and reasonable waiting periods, is eligible for the employer’s normal fringe benefit package.

b. "Eligible Full Time Employee" shall mean a Full Time Employee who: (1) primarily works at the Building, and (2) resides within 60 miles of the corporate limits of the City; provided, however any Full Time Employee who does not reside within 60 miles of the corporate limits of the City at the time that the Full Time Employee is hired, shall nevertheless be considered an Eligible Full Time Employee if the Full Time Employee moves to a residence within the required geographic area within 6 months of the hiring of the Eligible Full Time Employee.

c. "Full Time Equivalent" Employees (the "FTE's") shall be the number arrived at by dividing the total hours paid by the Applicant to their Eligible Full Time Employees during a Year divided by 2080 hours, and then rounded down to the nearest tenth; provided, however, the maximum hours paid that can be counted for any one Eligible Full Time Employee shall not exceed 40 hours per week. Salaried employees shall be presumed to have been paid on the basis of 40 hours per week.

6. Representations and Warranties of the Applicant:

The Applicant represents and warrants the following, all of which shall survive the Closing:

a. The Applicant is a limited liability company organized, existing, and in good standing under the laws of Nebraska. The Applicant has full power and authority to enter into this Agreement and carry out the transactions contemplated by this Agreement. The Applicant's execution, delivery and performance of this Agreement have been authorized by all necessary action on the part of the Applicant. This Agreement, and each agreement and instrument delivered by the Applicant pursuant to it, is the legal and binding obligation of the Applicant, enforceable against the Applicant in accordance with its terms.

b. No representation or warranty made by the Applicant in this Agreement contains or will contain any untrue statement of any material fact, or omits or will fail to state any material fact known to the Applicant that are required to make the statements not misleading.

c. The execution and performance of this Agreement will not violate any provision of law, or conflict with or result in any breach of any of the terms or conditions of, or constitute a default under any indenture, mortgage, agreement or other instrument to which the Applicant is a party or by which they are bound.

All representations and warranties made by the Applicant shall survive the Loan Closing.

7. Representations and Warranties of the City:

The City represents and warrants the following, all of which shall survive the Loan Closing:

a. The City is a municipal corporation organized and existing under the laws of Nebraska, and has full power and authority to enter into this Agreement and carry out the

transactions contemplated by this Agreement. The City's execution, delivery and performance of this Agreement has been authorized by all necessary action on the part of the City. This Agreement, and each agreement and instrument delivered by the City pursuant to it, is the legal and binding obligation of the City, enforceable against the City in accordance with its terms.

b. No representation or warranty made by the City in this Agreement contains or will contain any untrue statement of any material fact, or omits or will fail to state any material fact known to the City that is required to make the statements not misleading.

8. Certification of the Applicant:

The Applicant certifies to the City that it has not filed nor does it intend to file an application with the Department of Revenue to receive tax incentives under the Nebraska Advantage Act for the Practice. In the event that the Applicant files such an application, it shall advise the City in writing, and the City shall have the option to review the status of the Loan, to include determining that the balance of the Loan is due and payable if the Applicant is awarded incentives under the Nebraska Advantage Act.

9. Annexation:

In the event that the City desires to annex the Real Estate, then the Applicant and Pioneer Building consent to the annexation.

10. Conditions to Loan Closing:

The City's obligation to proceed with the Loan Closing is subject to the Applicant's fulfillment of each of the following conditions at or prior to the Loan Closing:

a. All representations and warranties of the Applicant shall be true as of the Loan Closing.

b. The Applicant shall have delivered to the City:

(1) Evidence of Good Standing of the Applicant from the Nebraska Secretary of State.

(2) A copy of the current and correct Certificate of Organization and Operating Agreement of the Applicant certified by the members (the "Members") to be correct;

(3) Certified resolutions of the Members authorizing this Agreement and providing for signature authority.

c. In order to secure the Loan and the Repayment, the Applicant shall have delivered to the City the following:

(1) A guaranty (the “Guaranty”) of the Members and Pioneer Properties. The Guaranty shall be in the form of the attached “Exhibit B”.

(2) The Guaranty of Pioneer Properties shall be secured by a Deed of Trust (the “Deed of Trust”) covering the Real Estate. The Deed of Trust shall be in the form of the attached “Exhibit C”. The Deed of Trust shall be second in priority to the Bank Loan.

d. The Applicant shall in all material respects have performed its obligations, agreements, and covenants contained in this Agreement to be performed by them, on, or before the Loan Closing.

e. There shall have been no material adverse change in the operation or financial status of the Applicant and the Loan Closing shall constitute the Applicant’s representations that there has been no such material adverse change.

f. In requesting the disbursement of the Loan, the Applicant is considered to have represented that the above conditions have been satisfied and are continuing to be satisfied.

11. Annual Reports:

If the Applicant desires to claim Job Credits, the Applicant shall annually, within 60 days of the end of each Year, provide to the Administrator a report in form and substance acceptable to the Administrator which calculates the Annual Job Credit for the Year (the “Annual Report”). The Administrator shall have the right at any time to (i) require that the Annual Reports be reviewed at the Applicant’s expense by a Certified Public Accountant reasonably acceptable to the Administrator, or (ii) hire, at the Administrator’s own expense, an independent Certified Public Accountant or other Practice or financial expert, to review the books and records of the Applicant pertaining to the Annual Report and any other terms and conditions as provided for in this Agreement. If after a review or audit of the Applicant’s records it is discovered that the Annual Job Credit claimed on the Annual Job Credit Report exceeds 10% of the Annual Job Credit as determined by the Administrator, then the Administrator may require the Applicant to reimburse the Fund for the actual cost of the audit.

12. Default:

The Applicant shall be in default in this Agreement and the Note if any of the following happen:

a. Failure to comply with any of the terms of this Agreement, the Note, the Security Agreement or the Guaranty to include an assignment not permitted under this Agreement.

b. Any warranty, representation or statement made or given to the City by the Applicant proves to have been false in any material respect when made or given.

c. Dissolution or liquidation of any of the Applicant, the termination of existence, insolvency, business failure, appointment of a receiver, assignment for the benefit of creditors, or bankruptcy of the Applicant.

d. The Applicant ceases to conduct its Practice or moves its Practice outside of the zoning jurisdiction of the City.

13. Assignability:

The Administrator may assign his interest in this Agreement to any successor administrator designated by the City Council. The Applicant may not assign or transfer its interest in this Agreement without the consent of the Administrator. Assignment shall include a transfer of ownership of the Applicant which results in the Members owning less than 51% of the ownership interests of the Applicant.

14. Confidentiality:

It is agreed that this Agreement and its terms are public record and are not confidential. However, the City agrees to take reasonable steps to insure that any financial and proprietary information provided in connection with this Agreement by the Applicant shall remain confidential and shall not be revealed or disclosed to outside sources unless the information is public knowledge, is independently developed, or is required to be disclosed by law or legal process.

15. Notices:

Any notices or other communications between the parties shall be personally delivered, sent by certified or registered mail, return receipt requested, by Federal Express or similar service that records delivery, to the addresses set out below, or to such other address as a party may designate, from time to time, by written notice to the other. A notice shall be deemed effective upon receipt.

a. If to the City:

City of Scottsbluff
2525 Circle Drive
Scottsbluff, NE 69361
Attention: City Manager

b. If to the Applicant:

Pioneer Animal Clinic, L.L.C.
1905 East 20th Street
Scottsbluff, NE 69361
Attention: Kimberly Walker

16. Miscellaneous:

- a. This Agreement constitutes the entire agreement of the parties with respect to its subject matter, and may only be modified by a writing signed by both of the parties.
- b. The City's waiver of any one default shall not be a waiver of the same or any other default in the future. In addition, the City's failure to exercise any right given to it by this Agreement shall not be a waiver of any later exercise of that right.
- c. The provisions of this Agreement are severable and if any provision is held to be invalid, the remainder of the Agreement shall remain in effect.
- d. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but which together shall constitute a single instrument.
- e. This Agreement shall be governed by the laws of Nebraska.
- f. This Agreement shall be binding on the successors and assigns of the parties.

[Signature page to follow]

**Signature Page to Economic Development Assistance Agreement between
the City of Scottsbluff, Nebraska and Pioneer Animal Clinic, L.L.C.**

City of Scottsbluff, Nebraska

Pioneer Animal Clinic, L.L.C.

By: _____
Economic Development
Program Administrator

By: _____
Kimberly Walker, Member

By: _____
Joel K. Robbins, Member

Consent and Agreement to the terms of the Economic Development Assistance Agreement:

Pioneer Properties, LLC

By: _____
Kimberly Walker, Member

By: _____
Joel K. Robbins, Member

City of Scottsbluff
Economic Development Application Review Committee
January 11, 2018

A meeting of the Economic Development Application Review Committee was held on January 11, 2018, at 8:00 a.m. at City Hall, 2525 Circle Drive, Scottsbluff, NE.

Present were Committee Members Jim Trumbull and Marla Marx and alternates Dave Schaff and Jeanne McKerrigan. In attendance on behalf of the City were Program Administrator, Nathan Johnson, Deputy City Attorney, Rick Ediger, and City Economic Development Director, Starr Lehl.

Chairman Trumbull called the meeting to order and stated that a copy of the Nebraska Open Meetings Act is located on the South wall of the Council Chamber. There were no changes to the Agenda, nor were there any citizens with business not scheduled on the Agenda.

It was moved by Marx and seconded by Schaff that the Minutes of the December 22, 2017, Committee Meeting be approved. Voting yes: Trumbull, Marx, Schaff, and McKerrigan. Voting no: None.

An Application for Assistance from Pioneer Animal Clinic, L.L.C. was presented. Present on behalf of the Applicant were Dr. Kim Walker and Dr. Joel Robbins. The Applicant is requesting funds to be used in connection with the expansion of the practice at a new building to be constructed by Pioneer Properties, LLC, at a cost of \$1.8 to \$2.2 million. The new location will allow the Applicant to add additional veterinarians and support staff, and significantly increase its payroll. It will also allow the Applicant to serve more clients locally (instead of referring clients to larger clinics outside the area), increase opportunity for specialties, and draw clients from a larger area. The plan is for a 12,000 sq. ft. building on a 7-acre lot. Platte Valley Bank will be the primary lender on the project. Following discussion, it was moved by Marx and seconded by McKerrigan that a loan be made to Pioneer Animal Clinic, L.L.C. with the understanding that the Applicant may transfer or loan funds to Pioneer Properties, LLC in connection with the construction in the maximum amount of \$700,000. The Applicant shall have until December 31, 2018, in order to determine the amount to be borrowed. Advances will be made to the Applicant after Platte Valley Bank has advanced \$500,000 for the project. Then the City will match advances from Platte Valley Bank, until the maximum City commitment is reached. After December 31, 2018, the balance of the loan shall become a term loan payable over 108 monthly payments with interest at the Midterm Applicable Federal Rate in effect at the time the loan is termed. At the end of each year, the Applicant can submit a Job Credit Report and a credit against the loan can be earned based on the Program's High Wage Job Credit Schedule. Security shall be personal Guaranties from Kimberly Walker, Joel Robbins and Pioneer Properties, LLC, with the LLC's Guaranty secured by a second Deed of Trust on the real estate and building. As additional consideration of the loan, the Applicant and Pioneer Properties, LLC will agree to annexation of their property when the City is ready to proceed with annexation. Voting yes: Trumbull, Marx and McKerrigan. Voting no: none. Abstain: Schaff.

Next was discussion of a rough draft of an agreement prepared by staff concerning the proposed industrial park which would be owned with the City of Gering. Although time was limited, the following concerns were brought up for further discussion: (1) Having two governmental entities in agreement could make the recruitment of businesses to the industrial site more difficult, to include reaching an agreement as to sale price; (2) Gering has ultimate control due to having zoning authority; (3) It would not be appropriate to reimburse the City of Gering for enterprise fund expenses, to include electrical infrastructure, since Gering will receive the user fees; (4) Responsibility for maintenance of any infrastructure until the industrial park is occupied; and (5) Whether or not it is appropriate to require a preliminary plat. Discussion will be continued at the next meeting.

The meeting was adjourned at 9:15 a.m.

Nathan Johnson, Program Administrator

City of Scottsbluff, Nebraska

Tuesday, February 20, 2018

Regular Meeting

Item Reports2

Council to approve the Economic Assistance Grant for McKiney Manufacturing.

Staff Contact: Starr Lehl, Economic Development Director

ECONOMIC DEVELOPMENT ASSISTANCE AGREEMENT

This Agreement is made on February ____, 2018, between the City of Scottsbluff, Nebraska (the “City”) and McKiney Manufacturing and Sales, LLC (the “Applicant”).

Recitals:

a. The City has adopted an Economic Development Plan pursuant to the Nebraska Local Option Municipal Economic Development Act (the “Plan”). Pursuant to the Plan, the City has implemented an Economic Development Program (the “Program”).

b. The Applicant has made application for assistance from the Program (the “Application”);

c. The Administrator of the Program (the “Administrator”) and the City Economic Development Application Review Committee (the “Committee”) have reviewed the Application and recommended to the City Council (the “Council”) that a grant (the “Grant”) and a loan (the “Loan”) be made to the Applicant from the City of Scottsbluff Economic Development Fund (the “Fund”) as provided for in this Agreement. The City Council has approved the Committee’s recommendation.

d. The parties now desire to enter into this Agreement for the purpose of setting out the terms and conditions of the Grant and the Loan.

Agreement:

1. Purpose of Assistance:

The Applicant is expanding its tool and die manufacturing business (the “Business”) located in Mitchell, Nebraska. The proceeds of the Grant and the Loan shall be used to purchase additional equipment and to refinance its current lending, in order to improve cash flow for working capital purposes which will enable the further expansion of the Business.

2. Amount of Grant and Loan:

The Grant and the Loan shall be disbursed from the Fund at the Closing (as provided for below) as follows:

a. The Grant shall be in the amount of \$150,000 (the “Grant Amount”).

b. The Loan shall be in the amount of \$200,000 and shall be represented by a promissory note (the “Note”) to be signed at the Closing in the form of the attached “Exhibit A”. The Note shall be interest free until October 1, 2018 (the “Note Interest Date”), at which time the Note shall carry interest at the Applicable Federal Mid-Term rate for the month of the Closing and

shall be repaid over 108 equal monthly payments of principal and interest. The first payment shall be due one month after the Note Interest Date, with each additional payment due on the first day of each subsequent month until the Note is paid in full.

3. Closing:

As soon as the Applicant has satisfied the conditions to Closing (as provided for below), the Grant Amount and the Note Amount shall be scheduled as a claim at a City Council meeting. The "Closing" shall then occur within 10 business days after the Council meeting where the claim is approved.

4. Possible Grant Repayment:

The Grant Amount shall be subject to repayment (the "Repayment") to the City if the Applicant does not fully earn the Job Credits (as provided for below). In connection with the calculation of the Job Credits:

a. The "Effective Date" of this Agreement for Job Credit calculation purposes shall be October 1, 2018 (the "Effective Date").

b. The term of this Agreement for Job Credit calculation purposes shall begin on the Effective Date and shall continue for 5 years from the Effective Date (the "Term").

c. A "Year" shall mean the 12-month period ending as of the day prior to each annual anniversary of the Effective Date.

5. Employee Definitions:

a. "Full Time Employee" shall mean a bona fide employee of the Applicant who (1) is classified by the Applicant as full time; and (2) subject to normal and reasonable waiting periods, is eligible for the employer's normal fringe benefit package. The normal fringe benefit package must, at the least, include a health insurance plan which provides for employee coverage substantially paid for by the Applicant.

b. "Eligible Full Time Employee" shall mean a Full Time Employee who: (1) primarily works in Scotts Bluff County, and (2) resides within 60 miles of the corporate limits of the City; provided, however any Full Time Employee who does not reside within 60 miles of the corporate limits of the City at the time that the Full Time Employee is hired by the Applicant, shall nevertheless be considered an Eligible Full Time Employee if the Full Time Employee moves to a residence within the required geographic area within 6 months of the hiring of the Eligible Full Time Employee.

c. "Full Time Equivalent" Employees (the "FTE's") shall be the total of (i) the number of Eligible Full Time Employees which are paid based on a salary, plus (ii) with respect to hourly Eligible Full Time Employees, the number arrived at by dividing the total hours paid by the

Applicant to its hourly Eligible Full Time Employees during a Year divided by 2080 hours, and then rounded down to the nearest tenth; provided, however, the maximum hours paid that can be counted for any one hourly Eligible Full Time Employee shall not exceed 2080 hours.

6. Job Credits:

“Job Credits” shall be calculated as follows:

a. The Applicant shall receive an “Annual Job Credit” during the Term equal to the FTE’s multiplied by \$2000.

b. The amount of the Annual Job Credit may not exceed \$25,000 per Year (the “Maximum Annual Credit”).

c. In the event that the Applicant earns credits in excess of the Maximum Annual Credit in any one Year, the excess credits may be carried back to one or more prior Years where the Maximum Annual Credit was not earned, as long as the Maximum Annual Credit is not exceeded for any one Year. Excess credits may not be carried forward

7. Representations and Warranties of the Applicant:

The Applicant represents and warrants the following, all of which shall survive the Closing:

a. The Applicant is a limited liability company organized, existing, and in good standing under the laws of Nebraska. The Applicant has full power and authority to enter into this Agreement and carry out the transactions contemplated by this Agreement. The Applicant’s execution, delivery and performance of this Agreement have been authorized by all necessary action on the part of the Applicant. This Agreement, and each agreement and instrument delivered by the Applicant pursuant to it, is the legal and binding obligation of the Applicant, enforceable against the Applicant in accordance with its terms.

b. No representation or warranty made by the Applicant in this Agreement contains or will contain any untrue statement of any material fact, or omits or will fail to state any material fact known to the Applicant that are required to make the statements not misleading.

c. The execution and performance of this Agreement will not violate any provision of law, or conflict with or result in any breach of any of the terms or conditions of, or constitute a default under any indenture, mortgage, agreement or other instrument to which the Applicant is a party or by which they are bound.

All representations and warranties made by the Applicant shall survive the Closing.

8. Representations and Warranties of the City:

The City represents and warrants the following, all of which shall survive the Closing:

a. The City is a municipal corporation organized and existing under the laws of Nebraska, and has full power and authority to enter into this Agreement and carry out the transactions contemplated by this Agreement. The City's execution, delivery and performance of this Agreement has been authorized by all necessary action on the part of the City. This Agreement, and each agreement and instrument delivered by the City pursuant to it, is the legal and binding obligation of the City, enforceable against the City in accordance with its terms.

b. No representation or warranty made by the City in this Agreement contains or will contain any untrue statement of any material fact, or omits or will fail to state any material fact known to the City that is required to make the statements not misleading.

9. Certification of the Applicant:

The Applicant certifies to the City that it has not filed nor does it intend to file an application with the Department of Revenue to receive tax incentives under the Nebraska Advantage Act for the Business. In the event that the Applicant files such an application, it shall advise the City in writing, and the City shall have the option to review the status of the Loan, to include determining that the balance of the Loan is due and payable if the Applicant is awarded incentives under the Nebraska Advantage Act.

10. Conditions to Closing:

The City's obligation to proceed with the Closing is subject to the Applicant's fulfillment of each of the following conditions at or prior to the Closing:

a. All representations and warranties of the Applicant shall be true as of the Closing.

b. The Applicant shall have delivered to the City:

(1) Evidence of Good Standing of the Applicant from the Nebraska Secretary of State.

(2) A copy of the current and correct Certificate of Organization and Operating Agreement of the Applicant certified by the members (the "Members") to be correct;

(3) Certified resolutions of the Members authorizing this Agreement and providing for signature authority.

c. In order to secure the Loan and the Repayment, the Applicant shall have delivered to the City the following:

(1) A guaranty (the “Guaranty”) of the Members and McKinney Solutions, LLC. The Guaranty shall be in the form of the attached “Exhibit B”.

(2) The Guaranty of McKinney Solutions, LLC shall be secured by a Deed of Trust (the “Deed of Trust”) covering the Real Estate. The Deed of Trust shall be in the form of the attached “Exhibit C”. The Deed of Trust shall be second in priority to liens held by Bare Manufacturing and the Larry Bare Living Trust.

(3) A Security Agreement covering the Applicant’s equipment. The Security Agreement shall be in the form of the attached “Exhibit D”. The Security Agreement shall be second in priority to the lien held by Platte Valley Bank.

d. The Applicant shall in all material respects have performed its obligations, agreements, and covenants contained in this Agreement to be performed by them, on, or before the Closing.

e. There shall have been no material adverse change in the operation or financial status of the Applicant and the Closing shall constitute the Applicant’s representations that there has been no such material adverse change.

f. In requesting the disbursement of the Loan, the Applicant is considered to have represented that the above conditions have been satisfied and are continuing to be satisfied.

11. Annual Reports:

If the Applicant desires to claim Job Credits, the Applicant shall annually, within 60 days of the end of each Year, provide to the Administrator a report in form and substance acceptable to the Administrator which calculates the Annual Job Credit for the Year (the “Annual Report”). The Administrator shall have the right at any time to (i) require that the Annual Reports be reviewed at the Applicant’s expense by a Certified Public Accountant reasonably acceptable to the Administrator, or (ii) hire, at the Administrator’s own expense, an independent Certified Public Accountant or other Practice or financial expert, to review the books and records of the Applicant pertaining to the Annual Report and any other terms and conditions as provided for in this Agreement. If after a review or audit of the Applicant’s records it is discovered that the Annual Job Credit claimed on the Annual Job Credit Report exceeds 10% of the Annual Job Credit as determined by the Administrator, then the Administrator may require the Applicant to reimburse the Fund for the actual cost of the audit.

12. Default:

The Applicant shall be in default in this Agreement and the Note if any of the following happen:

a. Failure to comply with any of the terms of this Agreement, the Note, the Deed of Trust, the Security Agreement or the Guaranty to include an assignment not permitted under this Agreement.

b. Any warranty, representation or statement made or given to the City by the Applicant proves to have been false in any material respect when made or given.

c. Dissolution or liquidation of any of the Applicant, the termination of existence, insolvency, business failure, appointment of a receiver, assignment for the benefit of creditors, or bankruptcy of the Applicant.

d. The Applicant ceases to conduct the Business or moves the Business outside of Scotts Bluff County.

13. Assignability:

The Administrator may assign his interest in this Agreement to any successor administrator designated by the City Council. The Applicant may not assign or transfer its interest in this Agreement without the consent of the Administrator. Assignment shall include a transfer of ownership of the Applicant which results in the Members owning less than 51% of the ownership interests of the Applicant.

14. Confidentiality:

It is agreed that this Agreement and its terms are public record and are not confidential. However, the City agrees to take reasonable steps to insure that any financial and proprietary information provided in connection with this Agreement by the Applicant shall remain confidential and shall not be revealed or disclosed to outside sources unless the information is public knowledge, is independently developed, or is required to be disclosed by law or legal process.

15. Notices:

Any notices or other communications between the parties shall be personally delivered, sent by certified or registered mail, return receipt requested, by Federal Express or similar service that records delivery, to the addresses set out below, or to such other address as a party may designate, from time to time, by written notice to the other. A notice shall be deemed effective upon receipt.

- a. If to the City:

City of Scottsbluff
2525 Circle Drive
Scottsbluff, NE 69361
Attention: City Manager

- b. If to the Applicant:

McKiney Manufacturing and Sales, LLC
1202 12th Street
Mitchell, NE 69357
Attention: Roger McKiney

16. Miscellaneous:

a. This Agreement constitutes the entire agreement of the parties with respect to its subject matter, and may only be modified by a writing signed by both of the parties.

b. The City's waiver of any one default shall not be a waiver of the same or any other default in the future. In addition, the City's failure to exercise any right given to it by this Agreement shall not be a waiver of any later exercise of that right.

c. The provisions of this Agreement are severable and if any provision is held to be invalid, the remainder of the Agreement shall remain in effect.

d. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but which together shall constitute a single instrument.

e. This Agreement shall be governed by the laws of Nebraska.

f. This Agreement shall be binding on the successors and assigns of the parties.

[Signature page to follow]

**Signature Page to Economic Development Assistance Agreement between
the City of Scottsbluff, Nebraska and McKiney Manufacturing and Sales, LLC**

City of Scottsbluff, Nebraska

McKiney Manufacturing and Sales, LLC

By: _____
Economic Development
Program Administrator

By: _____
Roger McKiney, Member

City of Scottsbluff
Economic Development Application Review Committee
February 8, 2018

A meeting of the Economic Development Application Review Committee was held on February 8, 2018, at 8:00 a.m. at City Hall, 2525 Circle Drive, Scottsbluff, NE.

The meeting was convened at 8:01 a.m. Present were Committee Members, Jim Trumbull, Marla Marx, Hod Kosman, Lee Glenn and alternates Dave Schaff and Jeanne McKerrigan. In attendance on behalf of the City were Program Administrator, Nathan Johnson, Deputy City Attorney, Rick Ediger, City Economic Development Director, Starr Lehl, and City Finance Director, Liz Hilyard.

Chairman Trumbull called the meeting to order and stated that a copy of the Nebraska Open Meetings Act is located on the South wall of the Council Chamber. There were no changes in the Agenda, nor were there any citizens with business not scheduled on the Agenda.

It was moved by Kosman and seconded by Glenn that the Minutes of the January 11, 2018 Committee Meeting be approved. Voting yes: Trumbull, Marx, Kosman, Glenn, Schaff and McKerrigan. Voting no: None.

An Application for Assistance from McKiney Manufacturing of Mitchell was presented. Present on behalf of the Applicant were Roger and Juliana McKiney. The Applicant is requesting funds to be used in connection with the purchase of a 4' CNC tube bending machine, materials, marketing and assistance in consolidating its loans. The request is for \$150,000 grant and a \$200,000 low interest loan. The Applicants purchased Bare Manufacturing in March 2015. At that time, a significant portion of the business was devoted to the oil industry. The impact of the oil industry slump necessitated diversification. The Applicants believe that the tube bending machine will enable the business to continue with that diversification and to grow, with the manufacturer of the machine indicating they will refer customers to the Applicant. The plan is to add 3 full time positions within the first year and 3-5 the following year. The salary range will be \$13-24/hour with benefits, to include health insurance and simple IRA match. Following their presentation, the McKiney's left the meeting.

Next was a presentation of an Application by Treaty Site Farms, Inc. Present on behalf of the Applicant was Sam Adams. The Applicant is requesting \$200,000 to be used in connection with a new building being constructed in the former Scottsbluff industrial park, which was purchased by Mr. Adams. The total project cost is estimated to be \$400,000. The business contracts with B&C Steel in order to haul building components on flatbed trailers. The business will also contract for asphalt hauling and grain hauling. The business is expected to hire a minimum of 5 new employees. The Applicant emphasized his efforts to purchase materials and equipment locally. Following his presentation, Mr. Adams then left the meeting.

The Committee then discussed the Application of McKiney Manufacturing. Kosman, Glenn and Marx all indicated they had conflicts of interest. As a result, alternates Schaff and McKerrigan would be voting on this matter. One concern was that the additional jobs would not create enough job credits to earn a \$150,000 grant under typical standards. It was indicated, however, that in the past the City has allowed more time to earn a grant, particularly in the case of manufacturing businesses due to the desire to promote manufacturing jobs. In addition, there was discussion that since this also involved job retention, all jobs (present and added) would be counted. It was moved by Schaff and seconded by McKerrigan that the Committee recommend to the City Council that:

(a) A grant in the amount of \$150,000 be awarded to the Applicant. The Applicant can earn credit against the grant in the amount of \$2,000 per job per year with a maximum annual job credit of \$25,000. The Applicant will have 10 years in order to earn the grant.

(b) The Applicant be given a loan in the amount of \$200,000, payable over 108 monthly payments with interest at the Midterm Applicable Federal Rate in effect at the time that the loan is closed; provided, however, the loan shall be interest free until October 1, 2018. At that point, the monthly amortization will start with the first payment due November 1, 2018. Security shall be personal Guaranties from Roger and Juliana McKiney, a second deed of trust on the business real estate, and a second security interest in the Applicant's equipment. In order to be counted, benefits shall be available to employees as provided for in the Application.

Voting yes: Trumbull, Schaff and McKerrigan. Voting no: None. Abstain: Kosman, Glenn and Marx.

Discussion was then had concerning the Application of Treaty Site Farms. Due to the fact that there was one Committee Member absent, McKerrigan was designated as the alternate to consider the application. Since the projected number of jobs would likely not support a grant of the amount requested, it was suggested that a loan be considered with the right to earn job credits. It was moved by McKerrigan and seconded by Marx that the Committee recommend that a low-interest loan be made to the Applicant in an amount not to exceed \$200,000, with the exact amount to be selected by the Applicant, amortized over five equal annual payments with interest at the Midterm Applicable Federal Rate in effect at the time the loan is closed. At the end of each year, the Applicant can submit a Job Credit Report and a credit against the loan can be earned based on the Program's High Wage Job Credit Schedule. Once the job credit is determined, the difference between the payment amount and the credit shall then be paid to the City. No more than an amount equal to the annual payment may be earned. The security shall be a personal Guarantee of Sam Adams. Employee benefits shall be available to employees as provided for in the Application. Voting yes: Trumbull, Marx, Kosman, Glenn and McKerrigan. Voting no: None.

Discussion was had regarding the recommendation of the Citizen Review Committee concerning the addition of film production to the City's Economic Development Plan. The Application Review Committee was provided with copies of the materials as recommended. It was

indicated that the Citizen Review Committee felt strongly that for incentives to be awarded, it must be for expenses incurred in the local area.

City Manager Johnson noted that the City Council had approved a Resolution agreeing to provide up to \$1 million for Qualifying Businesses locating in the new Gering Industrial Park. Any Applicant for benefits would, however, be required to go through the City's Application process.

The meeting was then adjourned at 9:15 a.m.

Nathan Johnson, Program Administrator

City of Scottsbluff, Nebraska

Tuesday, February 20, 2018

Regular Meeting

Item Reports3

Council to approve the Economic Assistance Grant for Treaty Site Farms.

Staff Contact: Starr Lehl, Economic Development Director

ECONOMIC DEVELOPMENT ASSISTANCE AGREEMENT

This Agreement is made on February ____, 2018, between the City of Scottsbluff, Nebraska (the “City”) and Treaty Site Farms, Inc. (the “Applicant”).

Recitals:

a. The City has adopted an Economic Development Plan pursuant to the Nebraska Local Option Municipal Economic Development Act (the “Plan”). Pursuant to the Plan, the City has implemented an Economic Development Program (the “Program”).

b. The Applicant has made application for assistance from the Program (the “Application”);

c. The Administrator of the Program (the “Administrator”) and the City Economic Development Application Review Committee (the “Committee”) have reviewed the Application and recommended to the City Council (the “Council”) that a loan (the “Loan”) be made to the Applicant from the City of Scottsbluff Economic Development Fund (the “Fund”) as provided for in this Agreement. The City Council has approved the Committee’s recommendation.

d. The parties now desire to enter into this Agreement for the purpose of setting out the terms and conditions of the Loan.

Agreement:

1. Purpose of Loan:

The Applicant is relocating its trucking business (the “Business”) to property located in the Immigrant Trail Subdivision. The proceeds of the Loan will be used primarily for the Applicant’s contribution toward a new building and infrastructure.

2. Terms of Loan:

The Loan shall be in the maximum amount of [\$200,000] and shall be disbursed from the City’s Economic Development Fund (the “Fund”) to the Applicant as provided for below. The Loan shall be represented by a promissory note (the “Note”) to be signed at the Loan Closing (as provided for below) in the form of the attached “Exhibit A”. The Note shall carry interest from the Loan Closing at the Applicable Federal Mid-Term rate for the month of the Loan Closing. The Note shall be repaid over 5 equal annual amortized payments of principal and interest (each, an “Annual Payment”).

3. Loan Disbursement and Loan Closing:

Assuming that the Applicant has satisfied the conditions to the Loan Closing (as provided for below), the Note and other documents provided for in this Agreement shall be signed and the amount of the Loan shall be distributed (the “Loan Closing”). Regardless of the time of signing and distribution of funds, the Loan Closing shall be considered effective as of April 1, 2018.

4. Job Credits and Time of Annual Payment:

As long as the Applicant is not in default of the Note, this Agreement, or any other document entered into pursuant to this Agreement, the Applicant shall be eligible for credit against the balance due under the Note for Job Credits earned during a Year for the first 5 Years. A “Year” shall mean the 12-month period ending on each March 31, with the first Year beginning April 1, 2018. “Annual Job Credits” shall be calculated as follows:

a. The Applicant is eligible to receive a “Base Annual Job Credit” during a Year equal to the FTE’s for a Year multiplied by \$2,000.

b. If at the end of a Year, (1) the Annual Report (as provided for below) indicates that the Applicant has any FTE’s that have average earnings for the Year of at least (i) \$14 per hour in the case of hourly employees, or (ii) \$29,120 in the case of salaried employees, and (2) such employees are eligible for the Applicant’s fringe benefit plan, then the Applicant may earn additional job credits (the “Additional Annual Credits”) as calculated on a per employee basis based on the following table:

<u>Additional Credit</u>	<u>Hourly Rate (Based on 2080 hours)</u>	<u>Annual Salary</u>
\$400	\$14.00 to \$17.99	\$29,120 to \$37,439
\$800	\$18.00 to \$21.99	\$37,440 to \$45,759
\$1,200	\$22.00 to \$25.99	\$45,760 to \$54,079
\$1,600	\$26.00 to \$29.99	\$54,080 to \$62,399
\$2,000	\$30.00 and above	\$62,400 and above

In calculating the hourly rate or salary rate for purposes of the above table, the Applicant is entitled to add the hourly equivalent or annual cost of the following fringe benefits provided to the applicable employee by the Applicant: 401k Plan, profit sharing or equivalent retirement benefits, health insurance, and life and disability insurance.

c. For purposes of this Agreement, Annual Job Credit shall mean the total of the Base Annual Job Credits and the Additional Annual Credit.

d. In order to receive Annual Job Credits, the Applicant must file an Annual Report as provided for below. Upon receipt of an Annual Report, the City will make a preliminary review based on the Annual Job Credits claimed. The City shall notify the Applicant as to the difference between the Annual Payment and the Annual Job Credit. The difference shall be paid to the City on or before the following May 31. The Annual Job Credit may not in any event exceed the Annual Payment.

5. Employee Definitions:

a. "Full Time Employee" shall mean a bona fide employee of the Applicant who (1) is classified by the Applicant as full time; and (2) subject to normal and reasonable waiting periods, is eligible for the employer's normal fringe benefit package.

b. "Eligible Full Time Employee" shall mean a Full Time Employee who: (1) primarily works at the Building, and (2) resides within 60 miles of the corporate limits of the City; provided, however any Full Time Employee who does not reside within 60 miles of the corporate limits of the City at the time that the Full Time Employee is hired, shall nevertheless be considered an Eligible Full Time Employee if the Full Time Employee moves to a residence within the required geographic area within 6 months of the hiring of the Eligible Full Time Employee.

c. "Full Time Equivalent" Employees (the "FTE's") shall be the number arrived at by dividing the total hours paid by the Applicant to their Eligible Full Time Employees during a Year divided by 2080 hours, and then rounded down to the nearest tenth; provided, however, the maximum hours paid that can be counted for any one Eligible Full Time Employee shall not exceed 40 hours per week. Salaried employees shall be presumed to have been paid on the basis of 40 hours per week.

6. Representations and Warranties of the Applicant:

The Applicant represents and warrants the following, all of which shall survive the Closing:

a. The Applicant is a corporation organized, existing, and in good standing under the laws of Nebraska. The Applicant has full power and authority to enter into this Agreement and carry out the transactions contemplated by this Agreement. The Applicant's execution, delivery and performance of this Agreement have been authorized by all necessary action on the part of the Applicant. This Agreement, and each agreement and instrument delivered by the Applicant pursuant to it, is the legal and binding obligation of the Applicant, enforceable against the Applicant in accordance with its terms.

b. No representation or warranty made by the Applicant in this Agreement contains or will contain any untrue statement of any material fact, or omits or will fail to state any material fact known to the Applicant that are required to make the statements not misleading.

c. The execution and performance of this Agreement will not violate any provision of law, or conflict with or result in any breach of any of the terms or conditions of, or constitute a default under any indenture, mortgage, agreement or other instrument to which the Applicant is a party or by which they are bound.

All representations and warranties made by the Applicant shall survive the Loan Closing.

7. Representations and Warranties of the City:

The City represents and warrants the following, all of which shall survive the Loan Closing:

a. The City is a municipal corporation organized and existing under the laws of Nebraska, and has full power and authority to enter into this Agreement and carry out the transactions contemplated by this Agreement. The City's execution, delivery and performance of this Agreement has been authorized by all necessary action on the part of the City. This Agreement, and each agreement and instrument delivered by the City pursuant to it, is the legal and binding obligation of the City, enforceable against the City in accordance with its terms.

b. No representation or warranty made by the City in this Agreement contains or will contain any untrue statement of any material fact, or omits or will fail to state any material fact known to the City that is required to make the statements not misleading.

8. Certification of the Applicant:

The Applicant certifies to the City that it has not filed nor does it intend to file an application with the Department of Revenue to receive tax incentives under the Nebraska Advantage Act for the Business. In the event that the Applicant files such an application, it shall advise the City in writing, and the City shall have the option to review the status of the Loan, to include determining that the balance of the Loan is due and payable if the Applicant is awarded incentives under the Nebraska Advantage Act.

9. Annexation:

In the event that the City desires to annex the Real Estate, then the Applicant does and will cause the owner of the real estate to consent to the annexation.

10. Conditions to Loan Closing:

The City's obligation to proceed with the Loan Closing is subject to the Applicant's fulfillment of each of the following conditions at or prior to the Loan Closing:

a. All representations and warranties of the Applicant shall be true as of the Loan Closing.

b. The Applicant shall have delivered to the City:

(1) Evidence of Good Standing of the Applicant from the Nebraska Secretary of State.

(2) A copy of the current and correct Articles of Incorporation and Bylaws certified by the Secretary of the Applicant to be correct;

(3) Certified resolutions of the Board of Directors of the Applicant authorizing this Agreement and providing for signature authority.

c. In order to secure the Loan, the Applicant shall have delivered to the City a guaranty (the "Guaranty") of Samuel G. Adams. The Guaranty shall be in the form of the attached "Exhibit B".

d. The Applicant shall in all material respects have performed its obligations, agreements, and covenants contained in this Agreement to be performed by them, on, or before the Loan Closing.

e. There shall have been no material adverse change in the operation or financial status of the Applicant and the Loan Closing shall constitute the Applicant's representations that there has been no such material adverse change.

f. In requesting the disbursement of the Loan, the Applicant is considered to have represented that the above conditions have been satisfied and are continuing to be satisfied.

11. **Annual Reports:**

If the Applicant desires to claim Job Credits, the Applicant shall annually, within 30 days of the end of each Year, provide to the Administrator a report in form and substance acceptable to the Administrator which calculates the Annual Job Credit for the Year (the "Annual Report"). The Administrator shall have the right at any time to (i) require that the Annual Reports be reviewed at the Applicant's expense by a Certified Public Accountant reasonably acceptable to the Administrator, or (ii) hire, at the Administrator's own expense, an independent Certified Public Accountant or other Business or financial expert, to review the books and records of the Applicant pertaining to the Annual Report and any other terms and conditions as provided for in this Agreement. If after a review or audit of the Applicant's records it is discovered that the Annual Job Credit claimed on the Annual Job Credit Report exceeds 10% of the Annual Job Credit as determined by the Administrator, then the Administrator may require the Applicant to reimburse the Fund for the actual cost of the audit. In the event that the City determines that the Applicant has claimed Annual Job Credits in excess of those actually earned, then the City may demand that the Applicant immediately repay any excess Annual Job Credits applied against an Annual Payment. Failure to make such a repayment within 10 days of the demand shall be considered a default under this Agreement and the Note.

12. Default:

The Applicant shall be in default in this Agreement and the Note if any of the following happen:

- a. Failure to comply with any of the terms of this Agreement, the Note or the Guaranty to include an assignment not permitted under this Agreement.
- b. Any warranty, representation or statement made or given to the City by the Applicant proves to have been false in any material respect when made or given.
- c. Dissolution or liquidation of any of the Applicant, the termination of existence, insolvency, business failure, appointment of a receiver, assignment for the benefit of creditors, or bankruptcy of the Applicant.
- d. The Applicant ceases to conduct its Business or moves its Business outside of the zoning jurisdiction of the City.

13. Assignability:

The Administrator may assign his interest in this Agreement to any successor administrator designated by the City Council. The Applicant may not assign or transfer its interest in this Agreement without the consent of the Administrator. Assignment shall include a transfer of ownership of the Applicant which results in the Members owning less than 51% of the ownership interests of the Applicant.

14. Confidentiality:

It is agreed that this Agreement and its terms are public record and are not confidential. However, the City agrees to take reasonable steps to insure that any financial and proprietary information provided in connection with this Agreement by the Applicant shall remain confidential and shall not be revealed or disclosed to outside sources unless the information is public knowledge, is independently developed, or is required to be disclosed by law or legal process.

15. Notices:

Any notices or other communications between the parties shall be personally delivered, sent by certified or registered mail, return receipt requested, by Federal Express or similar service that records delivery, to the addresses set out below, or to such other address as a party may designate, from time to time, by written notice to the other. A notice shall be deemed effective upon receipt.

- a. If to the City:

City of Scottsbluff
2525 Circle Drive
Scottsbluff, NE 69361
Attention: City Manager

- b. If to the Applicant:

Treaty Site Farms, Inc.
1102 Mockingbird Drive
Scottsbluff, NE 69361
Attention: Samuel G. Adams

16. Miscellaneous:

a. This Agreement constitutes the entire agreement of the parties with respect to its subject matter, and may only be modified by a writing signed by both of the parties.

b. The City's waiver of any one default shall not be a waiver of the same or any other default in the future. In addition, the City's failure to exercise any right given to it by this Agreement shall not be a waiver of any later exercise of that right.

c. The provisions of this Agreement are severable and if any provision is held to be invalid, the remainder of the Agreement shall remain in effect.

d. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but which together shall constitute a single instrument.

e. This Agreement shall be governed by the laws of Nebraska.

f. This Agreement shall be binding on the successors and assigns of the parties.

[Signature page to follow]

**Signature Page to Economic Development Assistance Agreement between
the City of Scottsbluff, Nebraska and Treaty Site Farms, Inc.**

City of Scottsbluff, Nebraska

Treaty Site Farms, Inc.

By: _____
Economic Development
Program Administrator

By: _____
Samuel G. Adams, President

City of Scottsbluff, Nebraska

Tuesday, February 20, 2018

Regular Meeting

Item Reports4

Council to receive an update on the Landfill Operating Agreement with the City of Gering.

Staff Contact: Nathan Johnson, City Manager